

Northville Township.

Connecting residents, businesses and lives.



2024 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 2024 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 it includes payment of debt. A glossary of terms is included within the Appendices section with definitions for these and other budget and financial terms.

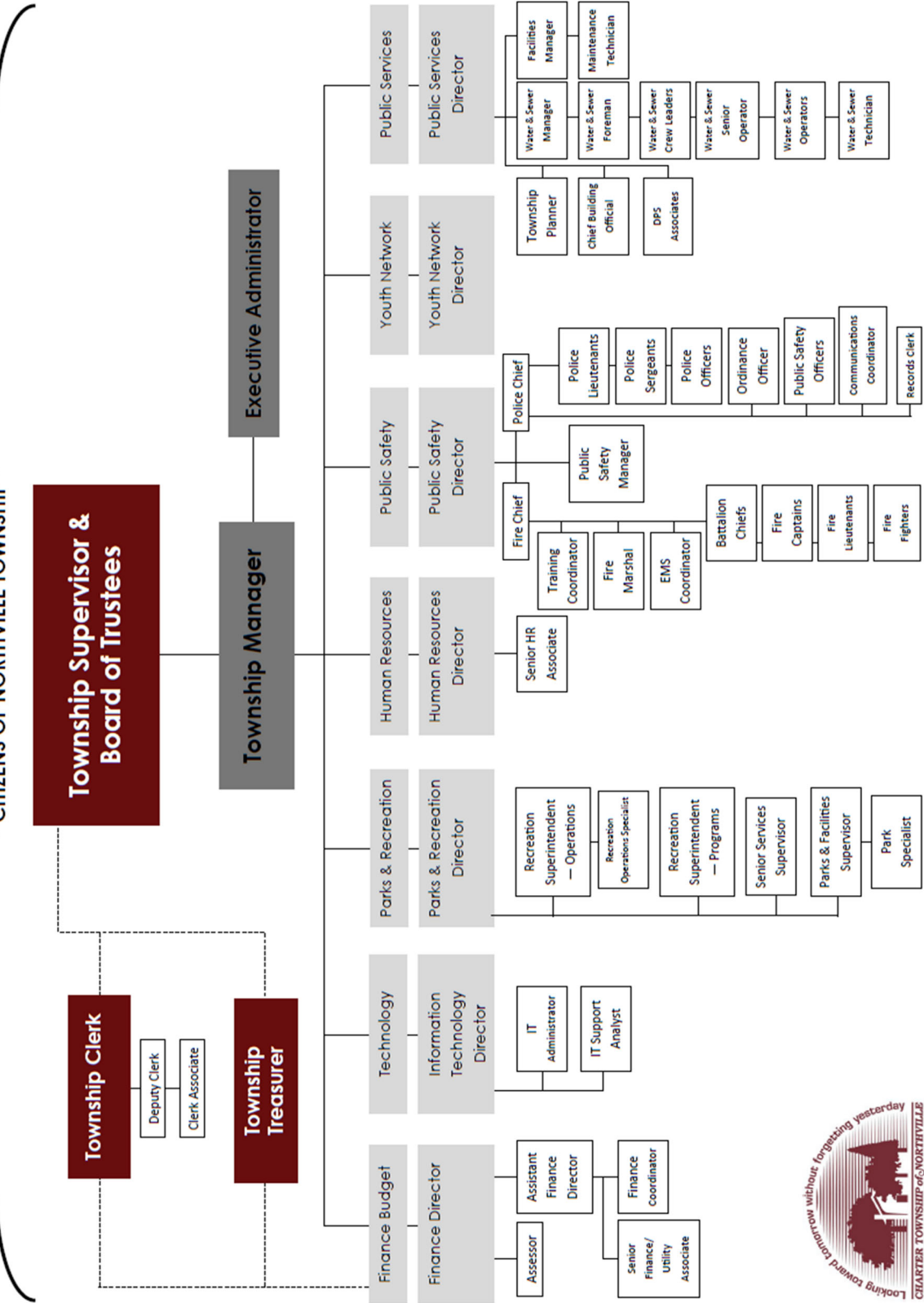
Budget Document

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.
 - 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.
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Charter Township of Northville | Organizational Chart

CITIZENS OF NORTHVILLE TOWNSHIP



BOARD OF TRUSTEES



CHARTER TOWNSHIP *of* NORTHVILLE



Mark J. Abbo
TOWNSHIP SUPERVISOR



Cynthia Jankowski
CLERK



Jason Rhines
TREASURER



Scott Frush
TRUSTEE



Mindy Herrmann
TRUSTEE



Roger Lundberg
TRUSTEE



Chris Roosen
TRUSTEE

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

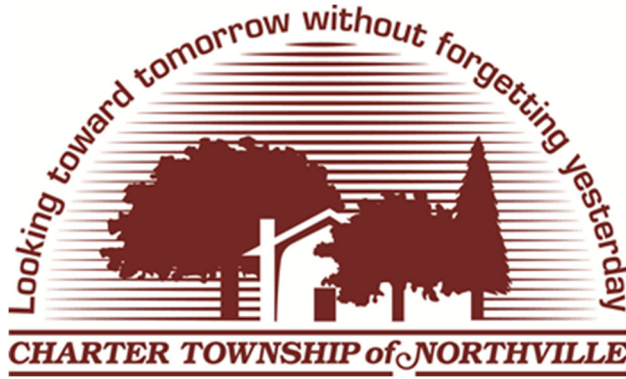
**Charter Township of Northville
Michigan**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director



**FISCAL YEAR 2024
BUDGET MESSAGE**

Honorable Supervisor Abbo and Township Board Members:

Transmitted for your consideration, please find the proposed 2024 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 tenth 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.

Doing good government *the right way.*

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.

Current Year Fiscal Highlights with Future Budgetary Impact

Managing Long-Term Legacy Costs: In March 2022, the Township opened surplus divisions within MERS to account for its additional pension contributions. When an additional pension contribution is made directly into a non-surplus pension division, it reduces the actuarially determined contribution (ADC) for the following period. By investing additional contributions into a surplus division, the ADC will be unaffected, which will strengthen the impact of the additional contributions as well as the funding ratio. The Township funded the surplus divisions with its budgeted additional pension contributions in March 2023, for a total contribution amount of \$750,000.

In June 2023, the Township received its pension actuarial valuation dated December 31, 2022. Due to market volatility, the funding ratio decreased from 96% to 93%. Township staff are currently drafting a pension funding policy, which will identify its target funding ratio as well as provide direction on how to manage the actuarially accrued liability.

General Fund-Fund Balance Policy: The Township Board of Trustees approved a General Fund-Fund Balance Policy. The approved policy establishes a target range of fund balance between 100%-150% of operating expenditures. Should fund balance exceed the target range, a transfer will be made to fund its capital projects. Should fund balance fall below the target range, a plan must be established to replenish fund balance during the three-year budget cycle.

Water and Sewer Rate Analysis: The Township Board of Trustees supported a fully comprehensive water and sewer rate analysis. The goal of the analysis is to identify the revenue requirements of the system, inclusive of capital and debt service needs and to determine the need for potential future rate increases. The study includes the impact of on-going capital projects within the water and sewer system as a form of cash outlay as well as the impact with our utility authority on the construction of a new water tower. The 2024 water and sewer cost analysis takes into consideration the results of this study.

Grant Opportunities: The Township continues to explore grant opportunities within the law enforcement area, including an extension of the embedded social worker grant and a mental health and wellness grant for officers. In addition, grant funding for parks and recreation has become a priority as we begin the journey of developing Legacy Park. The Township hired a part-time grants manager in spring 2022, emphasizing its importance on the impact of grant funding.

Brownfield Plan Amendment: The Township is currently in the process of amending its Seven Mile Brownfield Plan to allow tax increment capture be used for additional eligible activities, namely infrastructure, for the soon-to-be constructed Essential Services Complex. This will provide reimbursement for those eligible construction costs, primarily within the general and water and sewer funds.

Michigan International Technology Center: The Township entered into two purchase agreements for two parcels of land, both of which reside within the Michigan International Technology Center (MITC) corridor. The MITC is a joint-brownfield between the Townships of Northville and Plymouth. The sale of this land will generate sale proceeds of approximately \$4.7 million as well as future tax increment revenue. Sale proceeds from the sale of the land may be used towards additional fund balance reserves or to support Township initiatives, such as supporting the development of Legacy Park. Northville Township has 39 acres left for sale, which is estimated to generate approximately \$5.8 million in future sale proceeds.

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

For 2024, Northville Township's financial plan includes:

- An overall budget of \$86.5 million consisting of:
 - ❖ Water & Sewer Fund operations totaling \$16.1 million.
 - ❖ General Government operating expenditures totaling \$27.6 million.
 - ❖ General Government capital outlay totaling \$37.6 million
 - ❖ General Government transfers out totaling \$5.2 million
- The 2024 Budget **remains consistent with a 2023 total millage at 8.3113 mills.**
- The 2024 Budget includes one new fund: Opioid Settlement Fund. The creation of this new fund is required for continued adherence to the state of Michigan's uniform chart of accounts. This Fund will allow transparency of expenses related to opioid remediation.

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

FISCAL YEAR 2024 BUDGET CALENDAR

<u>Date/Deadline</u>	<u>Party Responsible</u>	<u>Objective/Deliverable</u>
January 6, 2023	Finance	CIP Instructions and Fillable Form Released
February 28, 2023	Finance	Budget Preparation Manual Released
March 7, 2023	All	Board study session #1 on Township Goals
March 31, 2023	Department Directors Department Directors Manager/Finance/ITaC	2024-2027 Labor Requests due to Human Resources Narratives due to ITaC (Rene) 2024 Budget Theme presented
April 14, 2023	Department Directors Human Resources	Completed CIP Requests due to Finance, including estimates 2024-2027 Labor Cost-Outs Prepared based on Labor Requests
May 22, 2023	All	Board study session #2 on CIP
May 31, 2023	Finance Human Resources Human Resources Manager/Finance/ITaC	CIP Plan Developed and incorporated into Operating Statements 2024-2027 Personnel Spreadsheet Updated 2023 Personnel Forecast Spreadsheet Updated Finalize Budget Front/Cover
June 30, 2023	Department Directors Department Directors Finance ITaC Manager/Finance/ITaC	Deadline for departments to input revenue and expenditure estimates in BSA for fiscal 2023 through the remainder of the fiscal year (operations and capital) Deadline for departments to input revenue and operations in BSA for fiscal 2024-2027 Deadline for Finance to enter Labor into BSA Deadline for review of Narratives Begin to develop presentation layout with ITaC
July 2023	All	Department Budget Meetings with Township Manager
July 31, 2023	Finance	Narratives incorporated into Budget Document
August 1, 2023	Manager/Finance/ITaC	Budget Document sent to Manager and ITaC for review
August 31, 2023	Manager/Finance/ITaC	Finalize presentation layout with ITaC
September 1, 2023	ITaC	Budget Document sent to Printer
September 2023	All	Staff to collaborate with ITaC to complete budget presentation
September 21, 2023	Manager	Township Manager submits Proposed Budget to Township Board
September 29, 2023	All Manager/Finance/HR	Complete draft presentation Executive Committee Budget Presentation
October 5, 2023	All	Budget Study Session and Public Hearing
October 19, 2023	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 21, 2023	Finance	Staff proposes and Township Board reviews and approves fiscal 2023 year-end 4th quarter budget amendment, if needed
January 1, 2024	All	Fiscal year 2024 begins

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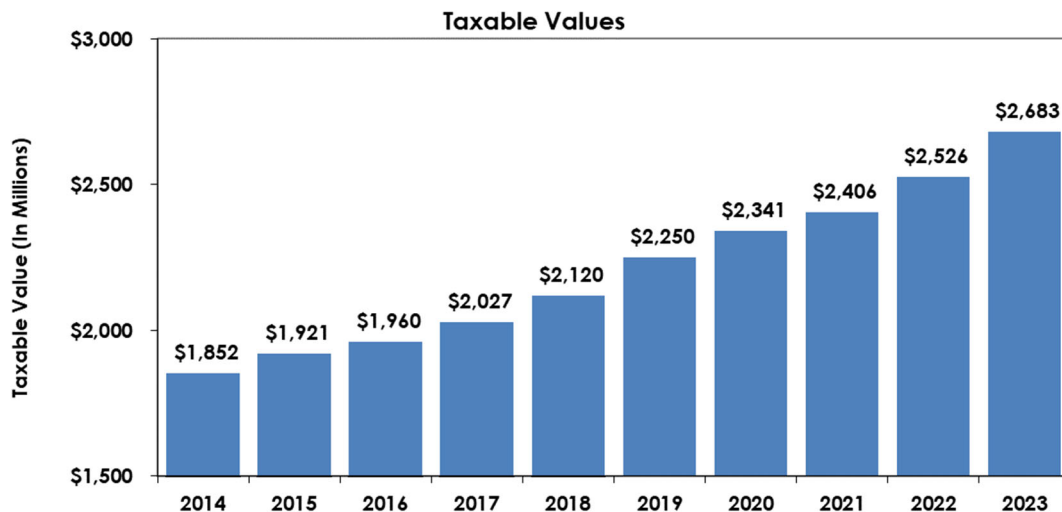
Governmental Funds Revenue & Expenditures

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
2014	\$ 1,852	3.5%
2015	\$ 1,921	3.7%
2016	\$ 1,960	2.0%
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%
2023	\$ 2,683	6.2%



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 increased 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.

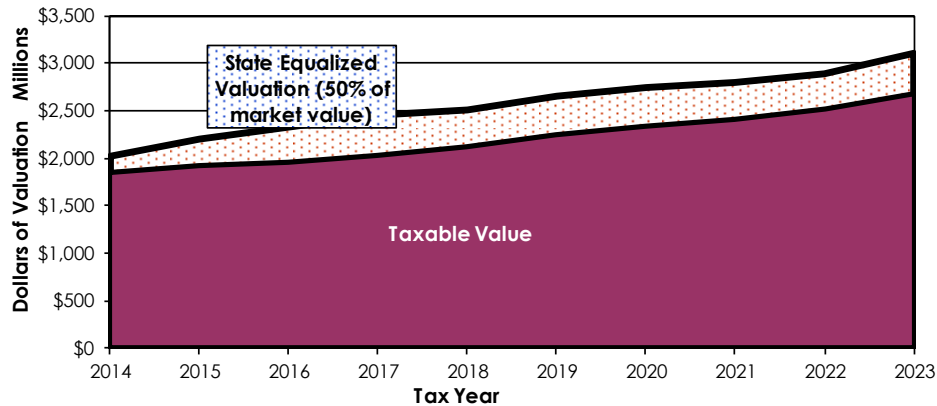
Fiscal Impact to Northville Township

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 \$447,007 in property tax revenue. Of this loss, approximately \$417,350 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	
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%
2023	\$3,109,387,050	7.5%	\$2,682,697,518	6.2%	86.3%

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 2024, no reduction is required. The maximum authorized millage rates are calculated under Headlee as follows:

Nothville Township - 2023 TAXABLE VALUES AND MILLAGE RATES			
For 2024 Fiscal Year (2023 Tax Year)			
P.A.35 (HEADLEE) AND PROPOSAL A			
	REAL	PERSONAL	TOTAL
Beginning taxable value	\$ 2,444,443,274	\$ 81,775,900	\$2,526,219,174
Additions	31,766,218	7,993,000	39,759,218
Losses	(2,188,750)	(7,920,700)	(10,109,450)
Adjustment	130,788,326	(3,959,750)	126,828,576
Ending taxable value	\$ 2,604,809,068	\$ 77,888,450	\$ 2,682,697,518
USEABLE TAX BASE			
		2022	2023
		FISCAL YEAR	FISCAL YEAR
Taxable value		\$2,526,219,174	\$ 2,682,697,518
Brownfield adjustment		(75,054,559)	(81,826,542)
Allowance for Board of Review & State Tax Tribunal		(500,000)	(500,000)
TAXABLE VALUE as adjusted		\$2,450,664,615	\$ 2,600,370,976
P.A. 86 of 2014, estimated taxable value to determine debt millage (associated with the Small Business Personal Property Exemption)			\$ 2,693,942,368

HEADLEE FORMULA					
Beginning taxable balance	P.A.35 losses	Adjusted balance	Inflation rate multiplier	Increase	2023 Millage Reduction Fraction
\$ 2,526,219,174	\$ (10,109,450)	\$ 2,516,109,724	X 7.900%	\$ 2,714,882,392	1.0000
\$ 2,682,697,518	\$ (39,759,218)	\$ 2,642,938,300		\$ 2,642,938,300	
Ending taxable	P.A.35 additions	Adjusted balance			

CHARTER TOWNSHIP OF NORTHVILLE, MICHIGAN MILLAGE RATES, HEADLEE MAXIMUM RATES AND 2023 TAX LEVY

	HEADLEE					REMAINING CAPACITY
	MAXIMUM LEVY	2022		2023 LEVY	Expiration	
		Allowable Levy	Millage Reduction Fraction			
OPERATING FUNDS						
GENERAL OPERATING	\$ 1.0000	\$ 0.6513	1.0000	0.6513	\$ -	
PUBLIC SAFETY	6.4470	6.4366	1.0000 *	6.4366	\$ -	
SHARED SERVICES	0.7574	0.7561	1.0000 *	0.7561	\$ -	
GENERAL VOTED OPERATING	0.1176	0.1173	1.0000 *	0.1173	\$ -	
DEBT SERVICE FUNDS						
SEVEN MILE PROPERTY DEBT SERVICE	N/A	N/A	N/A	0.3500	Expiration 2029	
				\$ 8.3113		
MILLAGE						
	2022	2023	CHANGE	REVENUE	REMAINING CAPACITY	
GENERAL OPERATING	0.6513	0.6513	0.0000	\$ 1,694,000	\$ -	
PUBLIC SAFETY	6.4366	6.4366	0.0000	14,738,000	\$ -	
SHARED SERVICES	0.7561	0.7561	0.0000	1,966,000	\$ -	
GENERAL VOTED OPERATING	0.1173	0.1173	0.0000	305,000	\$ -	
	7.9613	7.9613	0.0000			
DEBT SERVICE FUNDS						
SEVEN MILE PROPERTY DEBT SERVICE	0.3500	0.3500	0.0000	943,000		
	0.3500	0.3500	0.0000			
Total	8.3113	8.3113	0.0000	\$ 21,646,000		

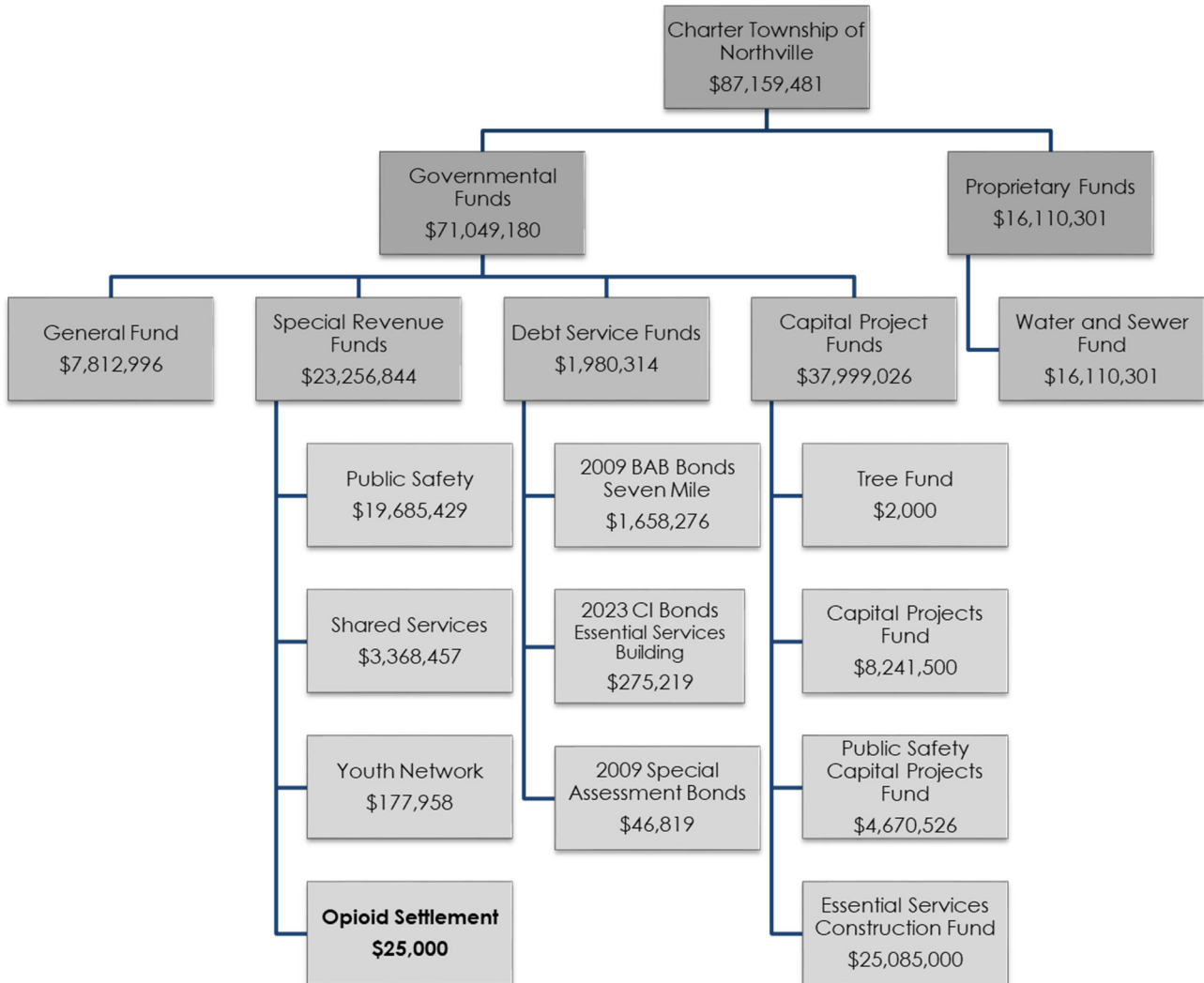
* MCL 211.7d(9) states:
(9) The millage reduction shall be determined separately for authorized millage approved by the voters. The limitation on millage authorized by the voters on or before April 30 of a year shall be calculated beginning with the millage reduction fraction for that year. Millage authorized 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 \$400,000 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 \$200,000. 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 \$200,000 in 2022:

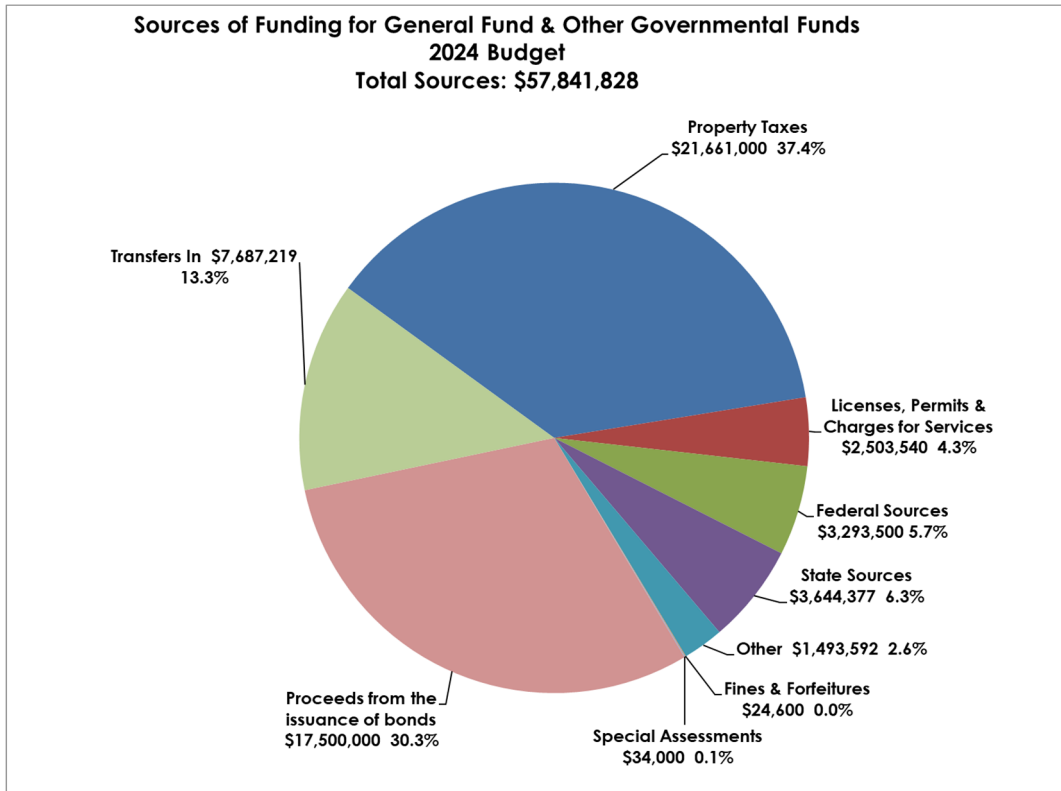
Taxable Value Example (assumes a home worth \$400,000):				
	<u>2023</u>		<u>2022</u>	
	\$ 208,000		\$ 200,000	
	2023 Tax Year		2022 Tax Year	
	MILLS	TAXES	MILLS	TAXES
General Operating	0.6513	\$ 135.47	0.6513	\$ 130.26
Public Safety	6.4366	1,338.81	6.4366	1,287.32
Shared Services	0.7561	157.27	0.7561	151.22
General Voted	0.1173	24.40	0.1173	23.46
	<u>7.9613</u>	<u>1,655.95</u>	<u>7.9613</u>	<u>1,592.26</u>
Total Operating:	7.9613	1,655.95	7.9613	1,592.26
Seven Mile Property Debt Service	<u>0.3500</u>	<u>72.80</u>	<u>0.3500</u>	<u>70.00</u>
Total	8.3113	\$ 1,728.75	8.3113	\$ 1,662.26
Anticipated change between 2022 and 2023				\$ 66
2023 Inflation Rate Multiplier (capped)				5.0%

2024 Proposed Budget Fund Structure



Revenue Summaries

The following represents Fiscal Year 2024 revenue estimates (General Fund and Other Governmental Funds), as well as a four-year comparison of revenue by fund:

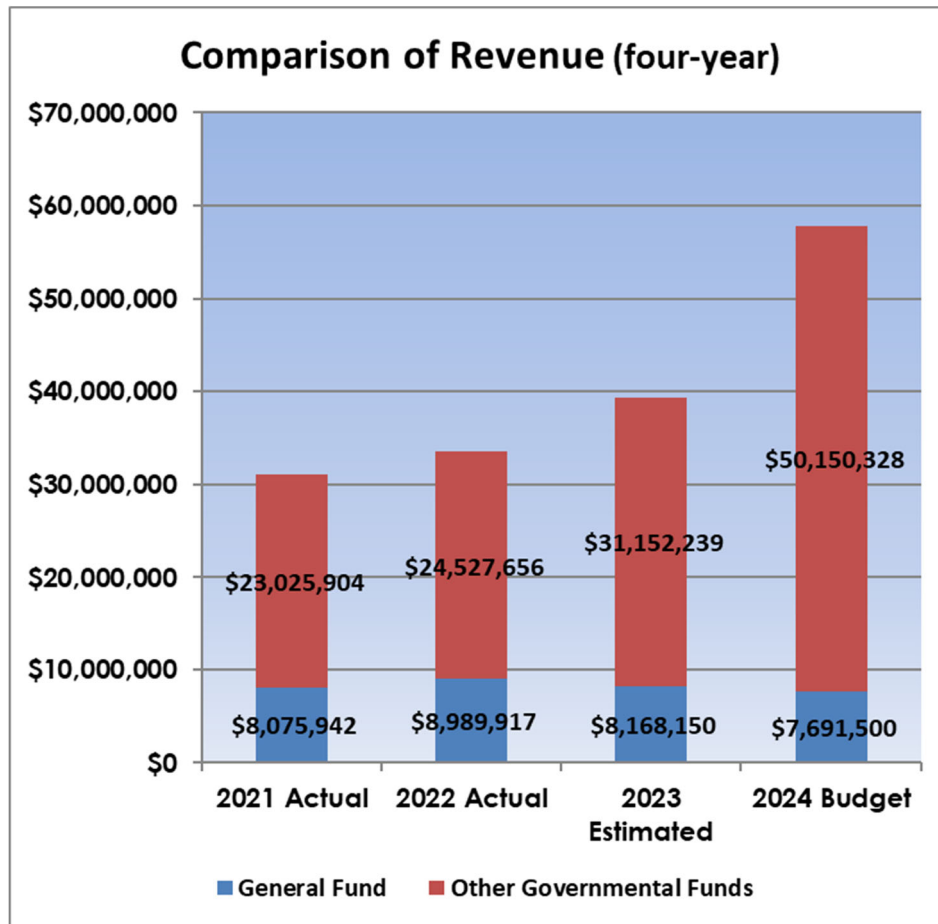


Fiscal Year 2024 Budgeted Revenue (by category)

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL REVENUE
ESTIMATED REVENUE:			
Property Taxes	\$ 2,014,000	\$ 19,647,000	\$ 21,661,000
Licenses, Permits & Charges for Services	1,343,500	1,160,040	\$ 2,503,540
Federal Sources	-	3,293,500	\$ 3,293,500
State Sources	3,410,000	234,377	\$ 3,644,377
Other	924,000	569,592	\$ 1,493,592
Fines & Forfeitures	-	24,600	\$ 24,600
Special Assessments	-	34,000	\$ 34,000
Proceeds from the issuance of bonds	-	17,500,000	\$ 17,500,000
Transfers In	-	7,687,219	\$ 7,687,219
TOTAL ESTIMATED REVENUE	\$ 7,691,500	\$ 50,150,328	\$ 57,841,828

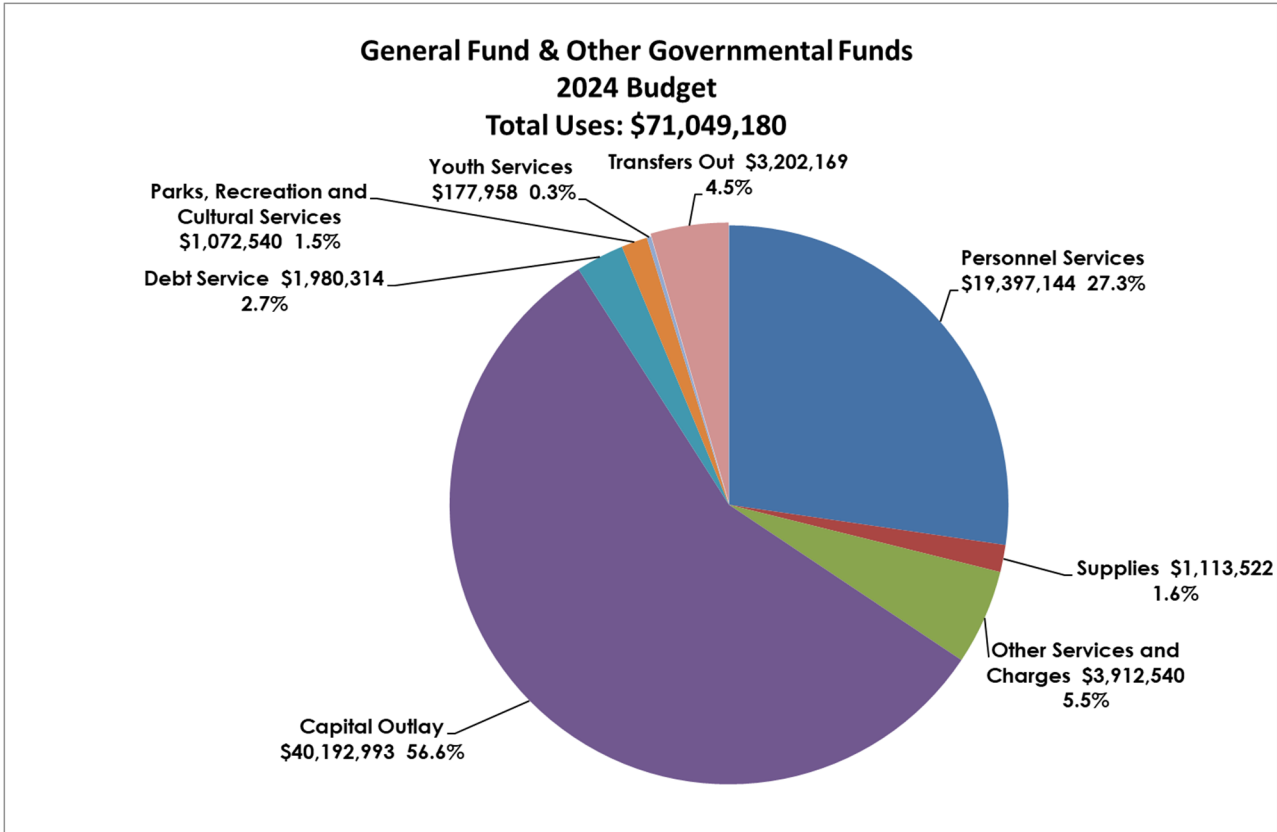
Comparison of Revenue (Four-Year)

FUND	2021 Actual	2022 Actual	2023 Estimated	2024 Budget	% Change from Budget 2023 to Budget 2024
GENERAL FUND	8,075,942	8,989,917	8,168,150	7,691,500	-5.8%
SPECIAL REVENUE FUNDS					
Public Safety	15,943,071	17,722,019	17,726,547	18,219,017	2.8%
Shared Services	1,814,677	1,973,296	2,019,327	2,262,277	12.0%
Youth Network	135,490	149,232	142,965	143,815	0.6%
Opioid Settlement	-	-	80,000	25,000	-68.8%
DEBT SERVICE FUNDS					
2009 GO - Seven Mile Property Purchase	2,718,231	1,621,531	972,000	952,000	-2.1%
2012 Refunding Bonds - Building Authority	1,053,540	1,005,550	1,055,950	-	-100.0%
2009 Special Assessment Limited Tax Bonds	23,055	26,670	24,000	44,000	83.3%
2023 Capital Improvement Bond - Essential Svcs	-	-	-	275,219	
CAPITAL PROJECT FUNDS					
Tree Fund	78,777	9,662	66,450	2,000	-
Capital Projects	1,259,063	2,019,696	1,665,000	1,415,000	-15.0%
Public Safety Capital Projects	-	-	7,400,000	1,727,000	-
Essential Services Construction	-	-	-	25,085,000	
OTHER GOVERNMENTAL FUNDS	\$ 23,025,904	\$ 24,527,656	\$ 31,152,239	\$ 50,150,328	61.0%
TOTAL REVENUE	\$ 31,101,846	\$ 33,517,573	\$ 39,320,389	\$ 57,841,828	47.1%



Expenditure Summaries

The following represents Fiscal Year 2024 expenditures (General Fund and Other Governmental Funds), as well as a four-year comparison of expenditures by fund.

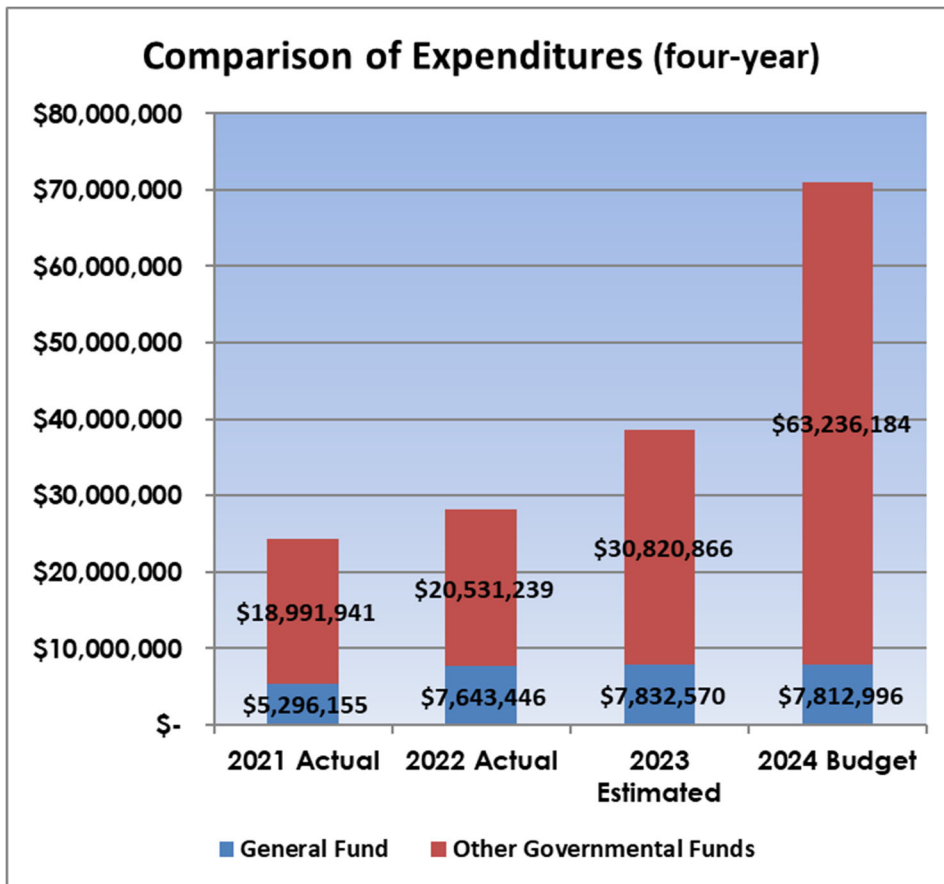


Fiscal Year 2024 Expenditures

EXPENDITURES:	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL Expenditures
Personnel Services	\$ 3,966,158	\$ 15,430,986	\$ 19,397,144
Supplies	180,089	933,433	\$ 1,113,522
Other Services and Charges	2,041,530	1,871,010	\$ 3,912,540
Capital Outlay	-	40,192,993	\$ 40,192,993
Debt Service	-	1,980,314	\$ 1,980,314
Parks, Recreation and Cultural Services	-	1,072,540	\$ 1,072,540
Youth Services	-	177,958	\$ 177,958
Transfers Out	1,625,219	1,576,950	\$ 3,202,169
TOTAL EXPENDITURES	\$ 7,812,996	\$ 63,236,184	\$ 71,049,180

Comparison of Expenditures (Four-Year)

FUND	2021 Actual	2022 Actual	2023 Estimated	2024 Budget	% Change from Budget 2023 to Budget 2024
GENERAL FUND	\$ 5,296,155	\$ 7,643,446	\$ 7,832,570	\$ 7,812,996	-0.2%
SPECIAL REVENUE FUNDS					
Public Safety	14,584,204	15,346,340	23,444,022	19,685,429	-16.0%
Shared Services	1,428,880	1,459,787	1,937,930	3,368,457	73.8%
Youth Network	122,872	159,360	178,529	177,958	-0.3%
Opioid Settlement	-	-	25,000	25,000	0.0%
DEBT SERVICE FUNDS					
2009 GO - Seven Mile Property Purchase	1,590,662	1,727,286	1,641,479	1,658,276	1.0%
2012 Refunding Bonds - Building Authority	1,053,550	1,005,550	1,055,950	-	-100.0%
2009 Special Assessment Limited Tax Bonds	53,232	51,094	48,956	46,819	-4.4%
2023 Capital Improvement Bond - Essential Svcs	-	-	-	275,219	
CAPITAL PROJECT FUNDS					
Tree Fund	2,639	14,000	2,000	2,000	-
Capital Projects	155,902	767,822	1,441,000	8,241,500	471.9%
Public Safety Capital Projects	-	-	1,046,000	4,670,526	-
Essential Services Construction	-	-	-	25,085,000	0.0%
OTHER GOVERNMENTAL FUNDS	\$ 18,991,941	\$ 20,531,239	\$ 30,820,866	\$ 63,236,184	105.2%
TOTAL EXPENDITURES	\$ 24,288,096	\$ 28,174,685	\$ 38,653,436	\$ 71,049,180	83.8%



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, 2023	\$ 16,951,574	\$ 27,938,292	\$ 44,889,866
Estimated 2023:			
Revenue	8,168,150	31,152,239	39,320,389
Expenditures	(7,832,570)	(30,820,866)	(38,653,436)
Revenues over/(under) expenditures	335,580	331,373	666,953
Projected Balance December 31, 2023	17,287,154	28,269,665	45,556,819
Budget 2024:			
Revenue	7,691,500	50,150,328	57,841,828
Expenditures	(7,812,996)	(63,236,184)	(71,049,180)
Revenues over/(under) expenditures	(121,496)	(13,085,856)	(13,207,352)
Projected Balance December 31, 2024	\$ 17,165,658	\$ 15,183,808	\$ 32,349,466

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

	2018	2019	2020	2021	2022
Cash Flows from Operating and Capital Activities					
Net cash provided in operating activities	\$2,718,074	\$3,006,825	\$4,368,590	\$2,002,855	\$1,973,588
Purchase of capital assets & related debt	(652,517)	(708,840)	(1,356,147)	(1,316,735)	(2,509,665)
Other	483,789	543,197	337,533	(7,942)	8,079
Net cash provided (used) in operating and capital activities	2,549,346	2,841,182	3,349,976	678,178	(527,998)
Cash Flows from collection of connection fees	2,692,648	2,297,921	1,460,220	1,934,535	970,307
Net Increase in Cash and Investments	5,241,994	5,139,103	4,810,196	2,612,713	442,309
Cash and Investments - beginning of year	14,544,376	19,786,370	24,925,473	29,735,669	32,348,382
Cash and Investments - end of year	\$ 19,786,370	\$ 24,925,473	\$ 29,735,669	\$ 32,348,382	\$ 32,790,691

Cash & Investments Analysis:

Fiscal Year End	2018	2019	2020	2021	2022
Cash balance	\$ 6,078,912	\$ 8,618,593	\$ 13,235,563	\$ 15,175,704	\$ 13,601,619
Replacement Reserve	13,707,458	16,306,880	16,500,106	17,172,678	19,189,072
Total cash & investments	\$ 19,786,370	\$ 24,925,473	\$ 29,735,669	\$ 32,348,382	\$ 32,790,691

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 \$9.6 million. Adequate working capital reserves provide financial stability and are particularly important to ensure rate stabilization.

Working Capital Analysis:

Fiscal Year End	2018	2019	2020	2021	2022
Current assets	\$ 8,921,370	\$ 11,476,110	\$ 15,878,031	\$ 17,719,352	\$ 16,509,051
Current liabilities	(1,767,507)	(1,841,143)	(1,921,972)	(2,183,298)	(2,221,377)
Working capital reserves	<u>\$ 7,153,863</u>	<u>\$ 9,634,967</u>	<u>\$ 13,956,059</u>	<u>\$ 15,536,054</u>	<u>\$ 14,287,674</u>
Operating expenses	\$ 13,939,411	\$ 12,639,180	\$ 13,381,619	\$ 13,503,134	\$ 13,849,796
Working capital reserve requirements	4,646,470	4,213,060	4,460,540	4,501,045	4,616,599
Working capital reserve over/(under) minimum level	\$2,507,393	\$5,421,907	\$9,495,519	\$11,035,009	\$9,671,075

Working capital reserves will also be used to fund significant capital improvement projects scheduled within the next year. Significant capital projects within the next operating cycle include an estimated \$7 million cash outlay for the new department of public works building on seven-mile road, located within the essential services complex. The completion of the 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.

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

The Township Board of Trustees supported a fully comprehensive water and sewer rate analysis in 2023. The goal of the analysis is to identify the revenue requirements of the system, inclusive of capital and debt service needs and to determine the need for potential future rate increases. The study measures the impact of ongoing capital projects within the water and sewer system as a form of cash outlay, as well as the impact with our utility authority on the construction of a new water tower. A public study-session presenting the results of the analysis is planned for late 2023. This will help determine the path forward as it relates to water and sewer rates. Immediate impacts of the study are incorporated into the water and sewer cost analysis.

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. The cap is anticipated to be reached in 2025.

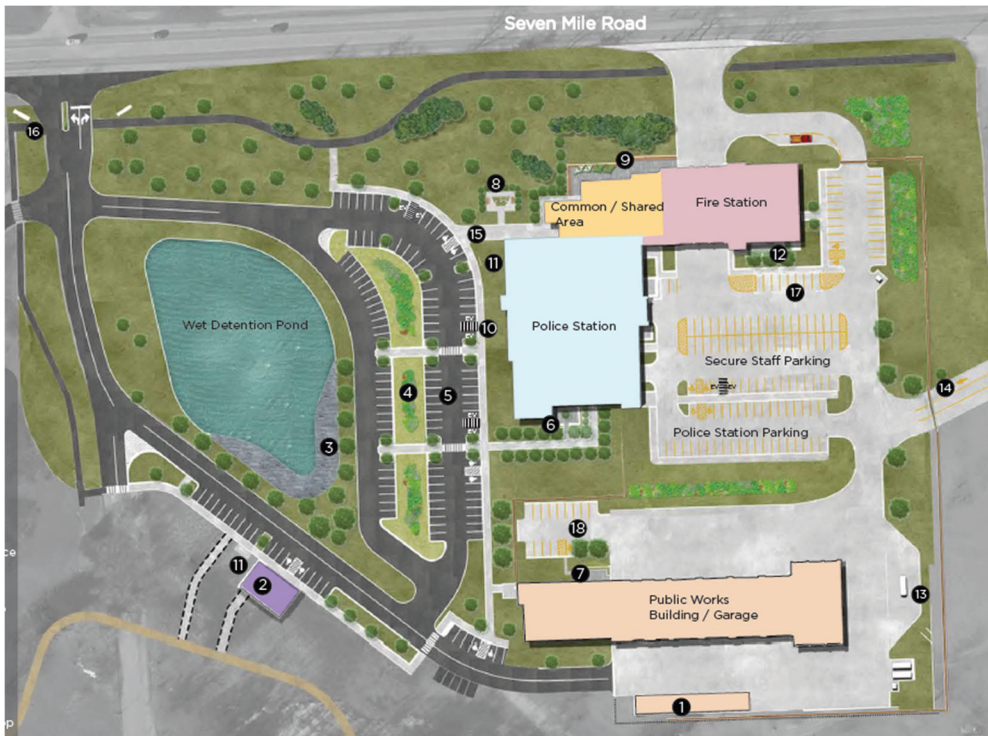
In 2021, the Brownfield Redevelopment Authority, with the full faith and credit of the Township, issued \$12 million in bonds to pay for the demolition of the existing structures located on the Seven Mile State Hospital site. The debt service of the bonds will be paid with certain TIR from the Seven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

The site of the former hospital, now known as Legacy Park, will become home to the new Essential Services Complex as well as a trailhead leading to passive recreation.

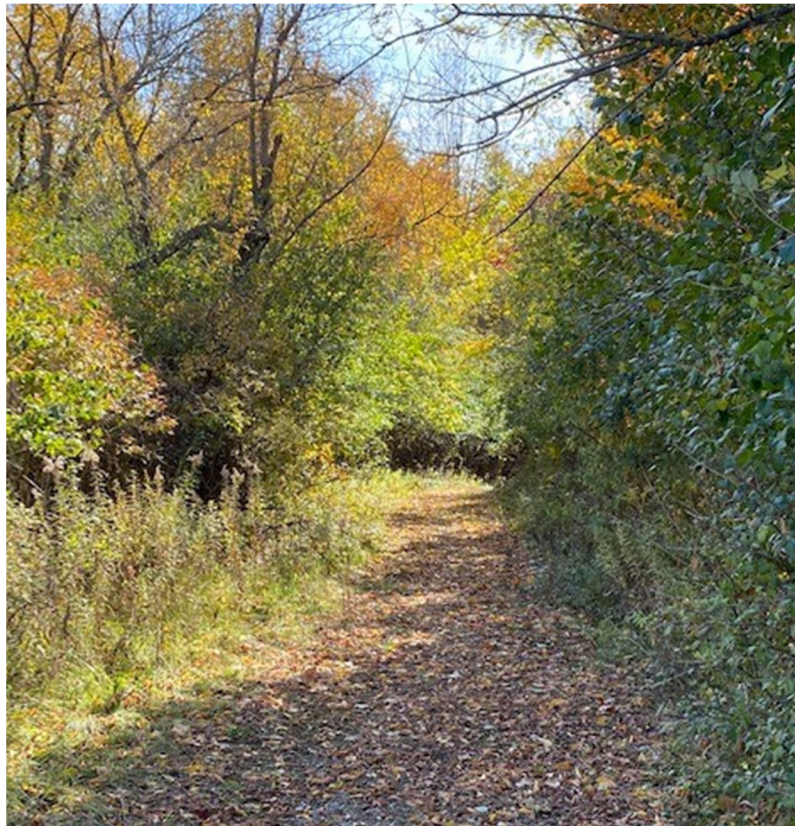
Former State Psychiatric Hospital:



Future Essential Services Complex:



Legacy Park Trails:



Personnel Summary (full-time staff)

The Township of Northville currently employs 126.5 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 Operating Fund, Youth Network, and Water and Sewer Fund.

- The 2024 budget funds 131 full and 1 permanent part-time staff. This represents an addition of five full time-positions from 2023 staffing levels.
- Additional positions include:
 - General Fund: (3) IT Support Analyst, GIS Support Analyst, Head Custodian (mid-year)
 - Public Safety: (2) Police Officers (School Resource Officer), Deputy Fire Chief

The Township continues to promote responsible and sustainable staffing levels through a thorough vetting process that includes the Department Director, the Township Manager, the Finance & Budget Director and the Human Resources Director. Each new position recommendation requires the specific job functions be clearly stated through the creation of a job description, as well as supported through a needs assessment initiated by the Department Director. The Finance & Budget Director then determines the financial sustainability of each new position.

The Township further promotes employee retention through a robust pay and benefits package as well as continued support of employee professional development through our tuition reimbursement program, our training budgets and our conferences and workshops budgets.

Personnel Summary (Continued)

GENERAL FUND				
	2022	2023	2024	INCREASE
	BUDGET	BUDGET	BUDGET	(DECREASE)
MANAGER				
Township Manager	1	1	1	-
Executive Administrator	1	1	1	-
	2	2	2	-
FINANCE & BUDGET				
Finance & Budget Director	1	1	1	-
Assistant Finance & Budget Director	1	1	1	-
Purchasing Manager	-	-	1	1
Finance Coordinator	1	1	-	(1)
Communications & Grants Manager	-	0.5	0.5	-
	3	3.5	3.5	-
CLERK				
Clerk	1	1	1	-
Deputy Township Clerk	1	1	1	-
Clerk Associate	2	2	2	-
	4	4	4	-
INFORMATION TECHNOLOGY & COMMUNICATIONS				
ITaC Director	1	1	1	-
IT Administrator	1	-	-	-
IT Support Analyst	1	2	1	(1)
IT Security & Support Analyst	-	-	1	1
IT Support Analyst - Public Safety	-	-	1	1
GIS Support Analyst	-	-	1	1
Communications & Grants Manager	-	0.5	0.5	-
Marketing Specialist	-	1	1	-
	3	4.5	6.5	2
FACILITIES MANAGEMENT				
Facilities Manager	1	1	1	-
Maintenance Technician	1	1	1	-
Head Custodian	-	-	1	1
	2	2	3	1
HUMAN RESOURCES				
Human Resources Director	1	1	1	-
Human Resources Specialist	-	1	1	-
HR/Payroll Associate	1	-	-	-
	2	2	2	-
BUILDING				
Chief Building Official	1	1	1	-
Inspector	-	-	-	-
Building Associate	1	1	1	-
DPS Associates	-	-	-	-
	2	2	2	-
PLANNING				
Planner	1	1	1	-
Planning Associate	1	1	1	-
	2	2	2	-
TOTAL GENERAL FUND				
	20	22	25	3

Personnel Summary (Continued)

PUBLIC SAFETY OPERATING FUND

	2022 BUDGET	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
ADMINISTRATIVE DIVISION				
Police Chief	1	1	1	-
Deputy Police Chief	-	1	1	-
Fire Chief	1	1	1	-
Deputy Fire Chief	-	-	1	1
Fire Marshal	1	1	1	-
Training Coordinator	1	1	1	-
EMS Coordinator	1	1	1	-
Public Safety Manager	1	1	1	-
	<u>6</u>	<u>7</u>	<u>8</u>	<u>1</u>
COMMUNICATIONS DIVISION				
Communications Systems Coordinator	1	1	1	-
Public Safety Officer	10	12	12	-
Records Clerk	2	2	2	-
	<u>13</u>	<u>15</u>	<u>15</u>	<u>-</u>
POLICE DIVISION				
Police Lieutenant	4	4	4	-
Police Sergeant	5	5	5	-
Police Officer	25	25	26	1
	<u>34</u>	<u>34</u>	<u>35</u>	<u>1</u>
FIRE DIVISION				
Battalion Chief	3	3	3	-
Fire Captain	3	3	3	-
Fire Lieutenant	3	3	3	-
Firefighter	21	24	24	-
	<u>30</u>	<u>33</u>	<u>33</u>	<u>-</u>
ORDINANCE DIVISION				
Ordinance Officer	1	1	1	-
	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
TOTAL PUBLIC SAFETY OPERATING FUND				
	<u>84</u>	<u>90</u>	<u>92</u>	<u>2</u>

Personnel Summary (Continued)

YOUTH NETWORK FUND

	2022 BUDGET	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
Youth Network Director	0.5	0.5	0.5	-
	0.5	0.5	0.5	-
TOTAL YOUTH NETWORK FUND	0.5	0.5	0.5	-

WATER & SEWER FUND

	2022 BUDGET	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
Public Services Director	1	1	1	-
Deputy Public Services Director	-	1	1	-
Manager	1	-	-	-
Public Works Superintendent	-	1	1	-
Foreman	1	-	-	-
Operations Leader	-	-	1	1
Crew Leader	3	3	2	(1)
Operator	5	6	-	(6)
Equipment Operator	-	-	2	2
Utility Maintenance Worker	-	-	4	4
Technician	1	-	-	-
Water & Sewer Associate	1	1	1	-
Utility Billing Associate	1	1	1	-
TOTAL WATER AND SEWER FUND	14	14	14	-

TOTAL PERSONNEL FOR ALL TOWNSHIP FUNDS	118.5	126.5	131.5	5
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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. In 2023, the Township Board of Trustees approved a General Fund-Fund Balance Policy, increasing this minimum general fund balance to 100%.

The fund balance of the Township's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The Township's basic goal is to limit expenditures to anticipated revenue in order to maintain a balanced budget.

The target range of fund balance is determined by analyzing the following:

- Predictability of revenue and volatility of expenditures
- Perceived exposure to significant one-time outlays
- Potential drain on resources from other funds
- Potential impact on bond ratings and borrowing costs

It is the goal of the Charter Township of Northville to achieve and maintain an unrestricted fund balance in the general fund not less than 100% - 150% of expenditures.

Use of fund balance may be considered if any of the following reasons exist:

- Financial opportunity, which will benefit the residents of the Township and provide future cost savings
- Local disaster/emergency
- Unanticipated cash flow requirement that is nonrecurring
- Local share in capital improvement program or project in current program year

Fund balance in excess of 150% may be transferred to the capital projects fund. General fund transfers are the primary funding mechanism for Township capital projects.

Should fund balance fall below policy level, a plan to replenish fund balance will be established during the multi-year budgeting process. Fund balance shall be replenished to policy levels within one to three years of use.

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 Operating Fund

The Township's fund balance for the Public Safety Operating Fund will be established to be at least the GFOA minimum recommended level of 16.7% in order 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 the Youth Network 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 one major source of revenue: local government contributions.

Opioid Settlement Fund

The Opioid Settlement Fund reports revenue that is restricted for certain eligible costs as it relates to opioid remediation. Fund balance may dip below the GFOA recommended level of 16.7% as this fund does not report operations.

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 Consumer Price Index (CPI) to compute the fair market value of these assets. Cash and investment balances for operations will be computed based on a minimum of four 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 also shall 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 12-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.

Multi-Year Budget 2024 - 2027

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.

Legislative Items and Other Factors Affecting Financial Condition

Property Tax Revenue: One of the largest sources of revenue for the Township remains property taxes. 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 or 5.0%, whichever is lower. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the state's inflation rate multiplier.

In November 2022, the Michigan State Tax Commission released the Inflation Rate Multiplier for use in the 2023 Headlee calculations. This has been increased to 7.9% which will eliminate the Headlee reduction for the calculation of the 2023 millage rates, affecting 2024 fiscal year revenue. The 2024 budget projects property tax growth at a rate of **4.0%**.

State Shared Revenue: 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.

The revenue estimates presented at the Annual Consensus Revenue Estimating Conference held in Lansing, Michigan, May 2023, are based on the most recent economic projections and forecasting models. The revenue forecast reflects strong economic growth within the state of Michigan.

For the fiscal year ended December 31, 2024, Northville Township's revenue sharing payments represent 44% of total estimated General Fund projected revenues, or \$3,410,000. **Beginning in October 2023, the Township will receive an additional revenue sharing payment dedicated specifically to public safety. This will generate an estimated \$15,000 a year in annual revenue sharing within the Public Safety Operating Fund.**

Investment Income: Under the leadership and guidance of the current Board of Trustees, the Township adjusted its investment strategy to take advantage of the rising interest rates in 2022 and 2023. As a result, investment income earned in 2022 exceeded \$1 million, compared to \$76,000 in 2021. In addition to focusing on yield, the Township also focused on the safety of its investments. As of December 31, 2022, the uninsured and uncollateralized bank deposits was \$11,293,943, down from \$34,287,522 at December 31, 2021.

The Township continues to monitor its investment activity as it analyzes the need for liquid cash against funds that can be held in reserve. To stay fiscally conservative, no interest income is currently budgeted for fiscal year 2024.

Build-Out: Residential parcels are almost fully developed. The Township continues to monitor its impact on permit fee revenue and utility connection fees.

Election Law: Proposal 2022-2 passed as a Michigan constitutional amendment in November 2022. Key elements of Proposal 2 include nine days of early voting for all state-wide and federal elections, addition of a second absent voter drop box, implementing a permanent absent voter ballot list (in addition to every election absent voter ballot application list), and inclusion of return postage for absent voter applications and ballots. These increased elements have been estimated and incorporated into the General Fund budget.

Cybersecurity: Cybersecurity threats are on the rise and pose a constant threat to our working environment. Breaches of sensitive information reflect poorly on a local government and minimize the hard work and dedication of skilled employees. The Township takes this risk seriously and has dedicated funding in its 2024 budget to help prepare for, respond to and mitigate the impact of cyberattacks.

Core Purpose, Strategic Priorities, and Performance Measures

Core Purpose

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



Strategic Priorities

The Township Board held its first annual strategic vision and goal-setting session in February 2021. The priorities identified by the Board were, and continue to be, a result of community engagement - identifying the needs of the residents – as well as recommendations from Township staff.

Resident needs are determined throughout the year as the members of our Board of Trustees attend numerous community events. Quarterly, the Township Board of Trustees invites HOA groups to Township Hall to discuss pertinent issues and concerns. Committees such as the Legacy Park Committee and the Pathway Committee meet regularly with a focus on development and prioritization of development. These committees are comprised of both residents and Township staff.

With each strategic priority identified, Township staff have developed key outcomes supported by target goals in an effort to measure and present the progress made. The goals identified are quantified in the annual budgeting process and the capital improvement plan, when applicable.

Staff is developing a regular reporting mechanism to report back to the Board and community on progress towards the outcomes and targets of the plan.

The Township Board has identified **five strategic priorities**:

1. Service Delivery

"Serving with dignity, determination, and dedication"

2. Technology

"Building and securing the future with tech"

3. Communication

"Connecting residents, businesses, and lives"

4. Development

"Partnering for progress, building communities"

5. Financial Sustainability

"Providing high quality services while working within the constraints of our current resources"

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – SERVICE DELIVERY <i>Serving with dignity, determination, and dedication</i>	
DESIRED OUTCOME (Objective)	Lower response times with the addition of a New Essential Services Complex which will include a strategically located second fire station and public safety headquarters
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Complete construction of the new Essential Service Complex, housing both a new public safety headquarters and Fire Station #2 2. Purchase new ladder truck for Fire Station #2
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Identify and budget for multiple funding sources of construction project. 2. Budget for funding of apparatus, incorporating 40-month lead time. 3. Successfully complete bonding process for construction project 4. Amend the Seven Mile Brownfield Plan with the State of Michigan to allow capture for those eligible construction costs
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications, Public Safety, Public Works
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	OCTOBER 2024
FUNDING UNITS	VARIOUS GOVERNMENTAL FUNDS / WATER AND SEWER FUND

STRATEGIC PRIORITY – SERVICE DELIVERY <i>Serving with dignity, determination, and dedication</i>	
DESIRED OUTCOME (Objective)	Focus on Public Safety Community Outreach
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Implement community policing utilizing current workforce 2. Provide mental health services identified on-scene utilizing a grant-funded Embedded Social Worker
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Schedule community police officers to attend HOA Meetings or other community meetings 2. Highlight community - public safety relationships through social media and other local publications 3. Encourage community access to new Essential Services Complex 4. Complete 2024 grant application for continued funding of embedded social worker
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications, Public Safety
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL FUND

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – SERVICE DELIVERY

Serving with dignity, determination, and dedication

DESIRED OUTCOME (Objective)	Network with our state and local partners in an effort to identify potential shared resources and other funding opportunities
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Request attendance of our local legislators at Township Board of Trustees meetings 2. Continued use of lobbyist to champion Township projects and initiatives 3. Encourage our neighboring Cities and Townships to utilize our Township facilities
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Highlight community events and initiatives via publications and social media 2. Capitalize on legislative earmarks by presenting Township needs to our local legislatures in the form of requests 3. Join state legislature list-servs to keep abreast of legislative updates
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL FUND

STRATEGIC PRIORITY – TECHNOLOGY

Building and Securing the Future with Tech

DESIRED OUTCOME (Objective)	Provide Interactive Maps on Township website to highlight Township-wide initiatives and increase community engagement
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Implement and promote a new web-based GIS Portal on Township website
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Budget for funding additional staff trained in GIS 2. Provide press release and marketing campaign showcasing the GIS Portal
DEPARTMENT	Finance and Budget, Information Technology and Communications
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL FUND / WATER AND SEWER FUND

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – TECHNOLOGY

Building and Securing the Future with Tech

DESIRED OUTCOME (Objective)	Enhance Cybersecurity controls to minimize risk of attack
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> Complete Installation of cybersecurity software on 100% of network devices Implement staff email security awareness training
TARGET (Goals/Actions)	<ol style="list-style-type: none"> Budget for funding of a partnership with third party to assist with installation and implementation of endpoint detection and response software Educate staff on cybersecurity risks via web-based training
DEPARTMENT	Finance and Budget, Information Technology and Communications
STATUS	NOT YET STARTED
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL / PUBLIC SAFETY OPERATING / YOUTH NETWORK / WATER AND SEWER FUNDS

STRATEGIC PRIORITY – COMMUNICATION

Connecting residents, businesses, and lives

DESIRED OUTCOME (Objective)	Engage with Northville Township residents, businesses and community partners utilizing various communication tools
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> Publish annual "Northville Communications Update" Introduce monthly digital communication update Increase "Post" engagement rate to 6% across all three social media platforms, exceeding the industry standard of 1-2%
TARGET (Goals/Actions)	<ol style="list-style-type: none"> Budget funding for printing, publishing, and postage Review "Post" engagement metrics once/month to identify successful posts and less successful posts
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL FUND

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – COMMUNICATION *Connecting residents, businesses, and lives*

DESIRED OUTCOME (Objective)	Increase online marketing platform for all programs and services
KEY OUTCOME INDICATOR (Measurables)	1. Introduce new video social media channel
TARGET (Goals/Actions)	1. Budget funding for video production professional development and funding to purchase video equipment
DEPARTMENT	Finance and Budget, Information Technology and Communications
STATUS	NOT YET STARTED
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL FUND

STRATEGIC PRIORITY – COMMUNICATION *Connecting residents, businesses, and lives*

DESIRED OUTCOME (Objective)	Increase communication on Township-wide initiatives and projects both amongst departments as well as to the Township Board of Trustees
KEY OUTCOME INDICATOR (Measurables)	1. Determine frequency and desired reporting mechanism of providing project status updates to the Board of Trustees
TARGET (Goals/Actions)	1. Select project management application 2. Create processes and procedures for staff to update project status
DEPARTMENT	Executive, Information Technology and Communications
STATUS	NOT YET STARTED
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	NO ADDITIONAL BUDGET IMPACT; SEEK TO UTILIZE CURRENT SOFTWARE RESOURCES

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – DEVELOPMENT *Partnering for progress, building communities*

DESIRED OUTCOME (Objective)	Sustain and encourage well-managed residential and commercial growth
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Identify strategic property acquisition 2. Explore opportunities which will expanded tax base
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Provide State of Michigan Economic Development Corporation (MEDC) with available land use for sale which will be entered into state database used by potential developers 2. Finalize (close) land sales within MITC, Parcel 9
DEPARTMENT	Executive, Finance and Budget, Public Services
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	NO CURRENT BUDGET IMPACT - UNTIL LAND IS SOLD

STRATEGIC PRIORITY – DEVELOPMENT *Partnering for progress, building communities*

DESIRED OUTCOME (Objective)	Transform Legacy Park into a walkable green space
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Engage community by launching a web-based community survey requesting feedback on the use of Legacy Park 2. Complete Legacy Park Master Plan, based on survey results and Township Board of Trustee vision
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Identify potential funding sources of Legacy Park 2. Finalize demolition of existing hospital structures, including land leveling 3. Begin Seven Mile Brownfield Amendment for Legacy Park eligible costs
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications; Public Services; Parks and Recreation
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2027
FUNDING UNITS	SHARED SERVICES / CAPITAL PROJECTS FUND

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – DEVELOPMENT *Partnering for progress, building communities*

DESIRED OUTCOME (Objective)	Navigate locations, routes, and resources for development of future Pathways
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Task the Pathway Committee with developing pathway priority list 2. Utilize interactive maps to highlight existing pathways, potential pathways, and the prioritized pathways
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Budget funding of pathways including researching possible grant opportunities 2. Complete construction of first pathway priority
DEPARTMENT	Executive, Finance and Budget, Information Technology and Communications; Public Services; Parks and Recreation
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	FIRST ROUND OF PRIORITIES EXPECTED COMPLETION DATE OF 2024
FUNDING UNITS	CAPITAL PROJECT FUNDS

STRATEGIC PRIORITY – DEVELOPMENT *Partnering for progress, building communities*

DESIRED OUTCOME (Objective)	Continue to improve upon employee recruitment and retention strategies while prioritizing growth and development
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Identify key staffing levels / positions during the budgeting process 2. Expand recruitment radius
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Encourage departmental budgets for professional development 2. Amend tuition policy to increase threshold to IRS limit 3. Apply strategic recruitment avenues such as professional organizations and community outreach
DEPARTMENT	Executive, Finance and Budget, Human Resources
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	GENERAL / PUBLIC SAFETY OPERATING / YOUTH NETWORK / WATER AND SEWER FUNDS

PERFORMANCE MEASURES

Northville Township's Mission, Goals and Objectives

STRATEGIC PRIORITY – FINANCIAL SUSTAINABILITY

Providing high quality services while working within the constraints of our current resources

DESIRED OUTCOME (Objective)	Maintain Fund Balance stability in all Township funds
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Ensure budgeted 4-year fund balance trends align with financial policy 2. Maintain AAA bond rating
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Require monthly revenue expenditure reporting by each department to ensure accountability. 2. Present alignment with the fund balance policy during budget presentation to the Board of Trustees. 3. Create Pension and OPEB funding policy
DEPARTMENT	Executive, Finance and Budget, Human Resources
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	ALL FUNDS

STRATEGIC PRIORITY – FINANCIAL SUSTAINABILITY

Providing high quality services while working within the constraints of our current resources

DESIRED OUTCOME (Objective)	Continue to focus on safety, yield, and liquidity of invested funds
KEY OUTCOME INDICATOR (Measurables)	<ol style="list-style-type: none"> 1. Continue to focus on earning highest yield while navigating the economic climate and liquidity needs of the Township 2. Obtain a low (< \$15 million) uninsured and uncollateralized balance at December 31, 2024 3. Reduce risk of cash disbursement fraud
TARGET (Goals/Actions)	<ol style="list-style-type: none"> 1. Hold bi-annual meetings of the Treasury and Finance Committee to ensure adherence to the Township's investing strategy 2. Maintain a fixed / zero balance sweep for general disbursement and tax accounts 3. Check in with our financial institutions annually for updates on current products and new products that are available to the Township 4. Analysis the risks associated with check versus electronic ACH of Township funds
DEPARTMENT	Executive, Finance and Budget, Treasury
STATUS	IN PROGRESS
ESTIMATED COMPLETION DATE	DECEMBER 2024
FUNDING UNITS	N/A

Economic Assumptions and Millage Rates

The Township's FY 2024 budget plan maintains the total millage rate of 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
	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	
Taxable Value	\$ 2,406,447,471	\$ 2,526,219,174	\$ 2,682,697,518	\$ 2,790,005,419	\$ 2,901,605,635	\$ 3,017,669,861	
Less: Seven Mile Brownfield captured taxable value	(26,984,724)	(28,542,109)	(29,113,953)	(29,550,662)	(29,993,922)	(30,443,831)	
Less: Five Mile Revolving Fund captured taxable value	(32,579,441)	(45,311,107)	(51,517,589)	(52,290,353)	(53,074,708)	(53,870,829)	
Less: MITC Redevelopment Authority captured taxable value	(1,187,240)	(1,201,343)	(1,195,000)	(1,212,925)	(1,231,119)	(1,249,586)	
Less: Allowance for tax tribunals	-	-	(500,000)	(500,000)	(500,000)	(500,000)	
Adjusted Taxable Value	\$ 2,345,696,066	\$ 2,451,164,615	\$ 2,600,370,976	\$ 2,706,451,479	\$ 2,816,805,886	\$ 2,931,605,615	
PA 86 of 2014, taxable value to determine debt millage (Personal Property Exemption Loss)	\$ 2,410,920,171	\$ 2,532,684,674	\$ 2,693,942,368	\$ 2,801,700,063	\$ 2,913,768,066	\$ 3,030,318,789	
Millage Rate							
General	0.6515	0.6513	0.6513	0.6513	0.6513	0.6513	
General Voted Millage	0.1174	0.1173	0.1173	0.1173	0.1173	0.1173	2026
Public Safety	6.4379	6.4366	6.4366	6.4366	6.4366	6.4366	2026
Shared Services	0.7563	0.7561	0.7561	0.7561	0.7561	0.7561	2026
Total Operating Millage	7.9631	7.9613	7.9613	7.9613	7.9613	7.9613	
Seven Mile Property Debt Retirement	0.6487	0.3500	0.3500	0.4500	0.4300	0.4100	2029
Total Debt Millage	0.6487	0.3500	0.3500	0.4500	0.4300	0.4100	
Total Township Millage Rate	8.6118	8.3113	8.3113	8.4113	8.3913	8.3713	
Taxes							
General Fund	\$ 1,528,000	\$ 1,596,000	\$ 1,694,000	\$ 1,763,000	\$ 1,835,000	\$ 1,909,000	
General Fund Voted Millage	275,000	288,000	305,000	317,000	330,000	344,000	
Police Safety Fund	15,101,000	15,777,000	16,738,000	17,420,000	18,131,000	18,870,000	
Shared Services	1,774,000	1,853,000	1,966,000	2,046,000	2,130,000	2,217,000	
Seven Mile Property Debt Retirement	1,564,000	886,000	943,000	1,261,000	1,253,000	1,242,000	
Total property tax revenue	\$ 20,242,000	\$ 20,400,000	\$ 21,646,000	\$ 22,807,000	\$ 23,679,000	\$ 24,582,000	
% Change in taxable value from the prior year	2.78%	4.98%	6.19%	4.00%	4.00%	4.00%	

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 54.3 percent since 2014. 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 Operating Fund (multi-year budget)

Beginning in 2023, the Public Safety Operating Fund transferred \$6.5 million of reserves into its *new* Public Safety Capital Fund. This transfer was based on 2022 audit results and represents approximately 30% of operating expenses in excess of fund balance. The purpose of this new accounting system is to provide greater transparency of both the operating and capital costs of the Public Safety department. An annual transfer has been budgeted within both the Public Safety Operating and Capital Funds in accordance with budgeted operating expenditures against estimated ending fund balance of the operating 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. A Headlee reduction in fiscal year 2023 reduced the authorized millage rate to 6.4366, where it remains for fiscal year 2024. The Public Safety Fund has seen a **cumulative loss of \$1.9 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 2022-27
Public Safety Operating Fund

REVENUE						
DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Property Taxes	\$ 15,220,655	\$ 15,864,000	\$ 16,738,000	\$ 17,420,000	\$ 18,131,000	\$ 18,870,000
Licenses, Permits & Charges for Services	997,299	1,143,170	1,160,040	1,168,857	1,194,365	1,195,935
Federal Sources	161,945	92,000	91,000	10,000	10,000	10,000
State Sources	52,432	193,777	200,377	200,000	200,000	200,000
Fines & Forfeitures	1,709	24,600	24,600	24,600	24,600	24,600
Interest Income	194,683	404,000	-	-	-	-
Other Revenue	1,093,296	5,000	5,000	5,000	5,000	5,000
<i>Total revenue</i>	<u>\$ 17,722,019</u>	<u>\$ 17,726,547</u>	<u>\$ 18,219,017</u>	<u>\$ 18,828,457</u>	<u>\$ 19,564,965</u>	<u>\$ 20,305,535</u>
APPROPRIATIONS						
DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
<i>Police:</i>						
Personnel Services	\$ 7,196,592	\$ 7,971,204	\$ 8,715,374	\$ 9,143,388	\$ 9,881,660	\$ 9,931,641
Supplies	385,801	340,860	446,333	378,790	385,920	395,500
Other Services and Charges	997,504	1,022,126	1,107,410	1,027,066	1,047,666	1,042,166
Capital Outlay	140,838	-	-	-	-	-
<i>Total police expenditures</i>	<u>\$ 8,720,735</u>	<u>\$ 9,334,190</u>	<u>\$ 10,269,117</u>	<u>\$ 10,549,244</u>	<u>\$ 11,315,246</u>	<u>\$ 11,369,307</u>
<i>Fire:</i>						
Personnel Services	\$ 5,493,392	\$ 6,383,966	\$ 6,715,612	\$ 6,955,418	\$ 7,403,016	\$ 7,637,625
Supplies	353,618	512,766	487,100	487,100	488,100	489,100
Other Services and Charges	533,058	713,100	736,600	676,850	673,950	676,950
Capital Outlay	245,537	-	-	-	-	-
<i>Total fire expenditures</i>	<u>\$ 6,625,605</u>	<u>\$ 7,609,832</u>	<u>\$ 7,939,312</u>	<u>\$ 8,119,368</u>	<u>\$ 8,565,066</u>	<u>\$ 8,803,675</u>
Transfer out to public safety capital project fund	\$ -	\$ 6,500,000	\$ 1,477,000	\$ 1,320,000	\$ 45,000	\$ 375,000
<i>Total public safety expenditures</i>	<u>\$ 15,346,340</u>	<u>\$ 23,444,022</u>	<u>\$ 19,685,429</u>	<u>\$ 19,988,612</u>	<u>\$ 19,925,312</u>	<u>\$ 20,547,982</u>

Public Safety Operating Fund (multi-year budget, continued)

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
<u>Public Safety Operating Fund - Fund Balance Summary</u>						
Fund balance, beginning	\$ 10,680,209	\$ 13,055,888	\$ 7,338,413	\$ 5,872,001	\$ 4,711,846	\$ 4,351,499
Operating Revenue	17,722,019	17,726,547	18,219,017	18,828,457	19,564,965	20,305,535
Operating Expenditures	(15,346,340)	(16,944,022)	(18,208,429)	(18,668,612)	(19,880,312)	(20,172,982)
Operating revenues over/(under) expenditures	2,375,679	782,525	10,588	159,845	(315,347)	132,553
Transfer out to public safety capital project fund	-	(6,500,000)	(1,477,000)	(1,320,000)	(45,000)	(375,000)
Estimated Ending Fund Balance	\$ 13,055,888	\$ 7,338,413	\$ 5,872,001	\$ 4,711,846	\$ 4,351,499	\$ 4,109,052
Fund Balance Ending (reserve 16.7% of current expenditures)			\$3,287,470	\$3,338,100	\$3,327,530	\$3,431,510
Funds in excess/or (shortfall) of 16.7% reserve			\$ 2,584,531	\$ 1,373,746	\$ 1,023,969	\$ 677,542

General Fund (multi-year budget)

The multi-year budget plan maintains General Fund reserves within the approved Fund Balance Policy range of 100%-150% of budgeted expenditures. This exceeds the Government Finance Officers Association recommended minimum levels of 16.7% of budgeted expenditures.

Charter Township of Northville
Multi-Year Budget Analysis 2022-27
GENERAL FUND - Revenue

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
TAXES						
Property Taxes	\$ 1,810,450	\$ 1,894,000	\$ 1,999,000	\$ 2,080,000	\$ 2,165,000	\$ 2,253,000
Penalty and Interest	23,673	15,000	15,000	15,000	15,000	15,000
Taxes	<u>\$ 1,834,123</u>	<u>\$ 1,909,000</u>	<u>\$ 2,014,000</u>	<u>\$ 2,095,000</u>	<u>\$ 2,180,000</u>	<u>\$ 2,268,000</u>
LICENSES, PERMITS & CHARGES FOR SERVICES						
Mechanical Permits	\$ 180,073	\$ 95,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 80,000
Building Permits	943,968	600,000	600,000	500,000	500,000	400,000
Electrical Permits	121,551	80,000	70,000	70,000	60,000	50,000
Plumbing Permits	82,415	50,000	50,000	45,000	40,000	35,000
Dog Licenses	4,436	5,000	5,000	5,000	5,000	5,000
ZBA fees	5,000	1,000	500	500	500	500
Planning Fees	36,900	5,000	5,000	5,000	5,000	5,000
Engineering Plan Review	40,739	25,000	5,000	5,000	5,000	5,000
Administrative Reimbursement	43,280	30,000	8,000	8,000	8,000	8,000
Duplicating/Reports	2	-	-	-	-	-
Election revenue	600	10,000	-	-	-	-
Business License Fees	3,100	2,000	-	-	-	-
Public Utility	533,759	530,000	510,000	515,000	520,000	525,000
Licenses, Permits & Charges for Services	<u>\$ 1,995,823</u>	<u>\$ 1,433,000</u>	<u>\$ 1,343,500</u>	<u>\$ 1,243,500</u>	<u>\$ 1,233,500</u>	<u>\$ 1,113,500</u>
FEDERAL SOURCES						
Federal grants	<u>\$ -</u>	<u>\$ 24,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
STATE SOURCES						
State Revenue Sharing	<u>\$ 4,022,649</u>	<u>\$ 3,580,000</u>	<u>\$ 3,410,000</u>	<u>\$ 3,410,000</u>	<u>\$ 3,410,000</u>	<u>\$ 3,410,000</u>
OTHER REVENUE						
Special Assessment Collections	\$ 21,022	\$ 17,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Grant Revenue	-	5,000	-	-	-	-
Miscellaneous Revenue	878,662	830,150	909,000	484,000	259,000	259,000
Other Revenue	<u>\$ 899,684</u>	<u>\$ 852,150</u>	<u>\$ 924,000</u>	<u>\$ 499,000</u>	<u>\$ 274,000</u>	<u>\$ 274,000</u>
INTEREST INCOME						
	<u>\$ 237,638</u>	<u>\$ 370,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUE	<u>\$ 8,989,917</u>	<u>\$ 8,168,150</u>	<u>\$ 7,691,500</u>	<u>\$ 7,247,500</u>	<u>\$ 7,097,500</u>	<u>\$ 7,065,500</u>

General Fund (multi-year budget continued)

Charter Township of Northville
Multi-Year Budget Analysis 2022-27
GENERAL FUND - Appropriations

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
TRUSTEE						
Personnel Services	\$ 47,395	\$ 47,444	\$ 47,456	\$ 47,456	\$ 49,280	\$ 47,456
	\$ 47,395	\$ 47,444	\$ 47,456	\$ 47,456	\$ 49,280	\$ 47,456
EXECUTIVE						
Personnel Services	\$ 542,705	\$ 545,147	\$ 622,275	\$ 743,178	\$ 685,535	\$ 656,521
Supplies	2,825	7,500	7,500	7,500	7,500	7,500
Other Services and Charges	496,941	688,246	591,250	596,670	604,400	610,570
	\$ 1,042,471	\$ 1,240,893	\$ 1,221,025	\$ 1,347,348	\$ 1,297,435	\$ 1,274,591
FINANCE AND BUDGET						
Personnel Services	\$ 574,239	\$ 614,294	\$ 697,023	\$ 729,757	\$ 783,171	\$ 787,149
Supplies	9,628	13,195	13,940	14,715	15,425	16,165
Other Services and Charges	100,646	118,170	147,645	138,180	135,760	131,670
	\$ 684,513	\$ 745,659	\$ 858,608	\$ 882,652	\$ 934,356	\$ 934,984
TOWNSHIP CLERK'S OFFICE						
Personnel Services	\$ 282,473	\$ 274,751	\$ 299,237	\$ 312,669	\$ 332,219	\$ 335,938
Supplies	2,478	5,900	13,500	8,500	8,800	9,100
Other Services and Charges	37,297	47,650	50,750	58,400	50,950	50,200
	\$ 322,248	\$ 328,301	\$ 363,487	\$ 379,569	\$ 391,969	\$ 395,238
INFORMATION TECHNOLOGY & COMMUNICATIONS						
Personnel Services	\$ 384,410	\$ 599,779	\$ 750,009	\$ 778,303	\$ 826,416	\$ 823,428
Supplies	785	3,700	4,700	3,700	3,700	3,700
Other Services and Charges	126,060	152,800	174,950	180,650	180,650	168,550
	\$ 511,255	\$ 756,279	\$ 929,659	\$ 962,653	\$ 1,010,766	\$ 995,678
TREASURER						
Personnel Services	\$ 27,112	\$ 26,956	\$ 26,963	\$ 26,963	\$ 27,998	\$ 26,963
Supplies	13,135	15,625	16,900	17,850	18,850	19,825
Other Services and Charges	9,411	11,110	13,375	13,790	14,355	14,870
	\$ 49,658	\$ 53,691	\$ 57,238	\$ 58,603	\$ 61,203	\$ 61,658
ASSESSING						
Supplies	\$ 5,292	\$ 5,710	\$ 6,135	\$ 6,365	\$ 6,695	\$ 7,025
Other Services and Charges	369,292	392,055	420,575	441,000	461,625	482,950
	\$ 374,584	\$ 397,765	\$ 426,710	\$ 447,365	\$ 468,320	\$ 489,975
ELECTIONS						
Personnel Services	\$ 218,836	\$ 221,645	\$ 297,826	\$ 210,929	\$ 297,327	\$ 225,001
Supplies	50,399	29,458	85,725	31,455	59,190	31,455
Other Services and Charges	27,373	52,027	60,800	47,100	45,950	55,100
	\$ 296,608	\$ 303,130	\$ 444,351	\$ 289,484	\$ 402,467	\$ 311,556
FACILITY OPERATIONS						
Personnel Services	\$ 337,685	\$ 380,447	\$ 400,394	\$ 439,753	\$ 469,057	\$ 470,864
Supplies	24,991	21,500	21,500	21,500	21,500	21,500
Other Services and Charges	314,079	242,700	242,800	238,500	239,750	239,200
Capital Outlay	15,147	-	-	-	-	-
	\$ 691,902	\$ 644,647	\$ 664,694	\$ 699,753	\$ 730,307	\$ 731,564
HUMAN RESOURCES						
Personnel Services	\$ 233,889	\$ 264,198	\$ 284,789	\$ 296,713	\$ 314,411	\$ 313,655
Supplies	434	500	889	949	1,009	1,069
Other Services and Charges	44,210	54,200	58,900	59,150	63,300	67,450
	\$ 278,533	\$ 318,898	\$ 344,578	\$ 356,812	\$ 378,720	\$ 382,174
BUILDING DEPARTMENT						
Personnel Services	\$ 230,582	\$ 303,762	\$ 254,148	\$ 264,016	\$ 280,629	\$ 350,562
Supplies	6,402	8,500	8,800	8,800	9,000	9,000
Other Services and Charges	182,093	137,000	187,850	185,000	186,000	185,750
	\$ 419,077	\$ 449,262	\$ 450,798	\$ 457,816	\$ 475,629	\$ 545,312
PLANNING DEPARTMENT						
Personnel Services	\$ 244,903	\$ 271,226	\$ 286,038	\$ 296,407	\$ 314,273	\$ 314,340
Supplies	90	500	500	500	500	500
Other Services and Charges	71,059	152,925	92,635	93,425	44,745	41,549
	\$ 316,052	\$ 424,651	\$ 379,173	\$ 390,332	\$ 359,518	\$ 356,389
TRANSFERS OUT						
Debt Service Funds	\$ 754,150	\$ 791,950	\$ 295,219	\$ 1,247,876	\$ 1,249,907	\$ 1,246,094
Capital Projects Fund	1,855,000	1,330,000	1,330,000	1,080,000	1,080,000	1,080,000
	\$ 2,609,150	\$ 2,121,950	\$ 1,625,219	\$ 2,327,876	\$ 2,329,907	\$ 2,326,094
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 7,643,446	\$ 7,832,570	\$ 7,812,996	\$ 8,647,719	\$ 8,889,877	\$ 8,852,669

General Fund (multi-year budget continued)

Multi-Year Budget Analysis 2022-27 GENERAL FUND - Fund Balance

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
General Fund - Fund Balance Summary						
Fund balance, beginning	\$ 15,605,103	\$ 16,951,574	\$ 17,287,154	\$ 17,165,658	\$ 15,765,439	\$ 13,973,062
Operating Revenue	8,989,917	8,168,150	7,691,500	7,247,500	7,097,500	7,065,500
Operating Expenditures	(5,034,296)	(5,710,620)	(6,187,777)	(6,319,843)	(6,559,970)	(6,526,575)
Operating revenues over/(under) expenditures	3,955,621	2,457,530	1,503,723	927,657	537,530	538,925
Transfers Out	(2,609,150)	(2,121,950)	(1,625,219)	(2,327,876)	(2,329,907)	(2,326,094)
Estimated Ending Fund Balance	\$ 16,951,574	\$ 17,287,154	\$ 17,165,658	\$ 15,765,439	\$ 13,973,062	\$ 12,185,893
Total Fund balance as a percentage of total annual expenditures	221.8%	220.7%	219.7%	182.3%	157.2%	137.7%
Fund Balance Ending (reserve 16.7% of current expenditures)			\$ 1,304,770	\$ 1,444,169	\$ 1,484,609	\$ 1,478,396
Funds in excess/or (shortfall) of 16.7% reserve			\$ 15,860,888	\$ 14,321,270	\$ 12,488,453	\$ 10,707,497

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.

In 2024, the facility replacement reserve will fund furniture, fixtures, and equipment and a generator at the new essential services complex, at an estimated cost of \$1.2 million.

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.

	2023	2024	2025	2026	2027
Reserve Balances					
Starting Reserves	\$ 1,400,000	\$ 1,400,000	\$ 278,000	\$ 325,000	\$ 433,000
Annual Funding	330,000	330,000	330,000	330,000	330,000
Total Capital Cost	(330,000)	(1,452,000)	(283,000)	(222,000)	-
Reserve Balances	<u>\$ 1,400,000</u>	<u>\$ 278,000</u>	<u>\$ 325,000</u>	<u>\$ 433,000</u>	<u>\$ 763,000</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 2022-27
Shared Services Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Property Taxes	\$ 1,788,082	\$ 1,853,000	\$ 1,966,000	\$ 2,046,000	\$ 2,130,000	\$ 2,217,000
Federal sources	-	-	202,500	-	-	-
Other Revenue	162,188	91,327	93,777	8,500	8,500	8,500
Interest Income	23,026	75,000	-	-	-	-
Total revenue	<u>\$ 1,973,296</u>	<u>\$ 2,019,327</u>	<u>\$ 2,262,277</u>	<u>\$ 2,054,500</u>	<u>\$ 2,138,500</u>	<u>\$ 2,225,500</u>
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Recreation and senior programs	\$ 1,011,228	\$ 1,042,539	\$ 1,072,540	\$ 1,104,717	\$ 1,137,858	\$ 1,171,994
Youth assistance	94,530	97,391	99,950	102,699	105,523	108,425
Park and Park Building improvements	354,029	798,000	2,195,967	1,057,107	596,050	318,000
Total expenditures	<u>\$ 1,459,787</u>	<u>\$ 1,937,930</u>	<u>\$ 3,368,457</u>	<u>\$ 2,264,523</u>	<u>\$ 1,839,431</u>	<u>\$ 1,598,419</u>
Fund Balance, Beginning	\$ 1,232,264	\$ 1,745,773	\$ 1,827,170	\$ 720,990	\$ 510,967	\$ 810,036
Revenues over/(under) expenditures	513,509	81,397	(1,106,180)	(210,023)	299,069	627,081
Ending Fund Balance	<u>\$ 1,745,773</u>	<u>\$ 1,827,170</u>	<u>\$ 720,990</u>	<u>\$ 510,967</u>	<u>\$ 810,036</u>	<u>\$ 1,437,117</u>
Fund Balance Ending (minimum 16.7%)			562,532	378,175	307,185	266,936
<i>Funds in excess/or (shortfall) of reserve amount</i>			<u>\$ 158,458</u>	<u>\$ 132,792</u>	<u>\$ 502,851</u>	<u>\$ 1,170,181</u>

Fund Balance Analysis - Shared Services Fund:	
Fund Balance, January 1, 2023	\$ 1,745,773
Estimated 2023:	
Revenue	2,019,327
Expenditures	<u>(1,937,930)</u>
Revenues over/(under) expenditures	81,397
2024 Budget:	
Revenue	2,262,277
Expenditures	<u>(3,368,457)</u>
Revenues over/(under) expenditures	<u>(1,106,180)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 720,990</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 2022-27
Youth Network Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Northville Township contributions	\$ 94,530	\$ 97,391	\$ 99,950	\$ 102,699	\$ 105,523	\$ 108,425
Northville City contributions	18,010	18,244	18,865	19,384	19,917	20,464
Federal Sources	7,229	-	-	-	-	-
Other Revenue	29,463	26,330	25,000	25,000	25,000	25,000
Interest Income	-	1,000	-	-	-	-
Total revenue	<u>\$ 149,232</u>	<u>\$ 142,965</u>	<u>\$ 143,815</u>	<u>\$ 147,083</u>	<u>\$ 150,440</u>	<u>\$ 153,889</u>
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Personnel Services	\$ 106,399	\$ 130,539	\$ 122,943	\$ 127,237	\$ 136,125	\$ 134,962
Supplies	591	315	365	415	465	515
Other Services & Charges	16,372	15,675	20,150	19,115	19,289	20,073
Program Expenditures	35,998	32,000	34,500	36,000	37,500	39,000
Total expenditures	<u>\$ 159,360</u>	<u>\$ 178,529</u>	<u>\$ 177,958</u>	<u>\$ 182,767</u>	<u>\$ 193,379</u>	<u>\$ 194,550</u>
Fund balance, unassigned beginning	\$ 219,919	\$ 209,791	\$ 174,227	\$ 140,084	\$ 104,400	\$ 61,461
Revenues over/(under) expenditures	(10,128)	(35,564)	(34,143)	(35,684)	(42,939)	(40,661)
Estimated Ending Fund Balance	<u>\$ 209,791</u>	<u>\$ 174,227</u>	<u>\$ 140,084</u>	<u>\$ 104,400</u>	<u>\$ 61,461</u>	<u>\$ 20,800</u>

Fund Balance Analysis - Youth Network Fund:	
Fund Balance, January 1, 2023	\$ 209,791
Estimated 2023:	
Revenue	142,965
Expenditures	<u>(178,529)</u>
Revenues over/(under) expenditures	(35,564)
2024 Budget:	
Revenue	143,815
Expenditures	<u>(177,958)</u>
Revenues over/(under) expenditures	<u>(34,143)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 140,084</u>

Special Revenue Funds (multi-year budget continued)

In December 2021, the Township Board of Trustees voted to pursue litigation against prescription opioid wholesaler distributors. Successful litigation provides the Township with settlement funds to be used for purposes specific to the fight against opioid addiction, awareness and treatment. In January 2023, the state of Michigan released a revised uniform chart of accounts which requires opioid settlement funds be recorded in a separate special revenue fund. In May 2023, the Township Board of Trustees approved Budget Amendment #2023-3, which provided a revenue and expenditure budget within the Opioid Settlement Fund. Identification of eligible expenses is an on-going discussion among staff.

Charter Township of Northville
Multi-Year Budget Analysis 2022-27
Opioid Settlement Fund

DESCRIPTION	REVENUE					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Other Revenue	\$ -	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Interest Income	-	5,000	-	-	-	-
Total revenue	<u>\$ -</u>	<u>\$ 80,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
DESCRIPTION	APPROPRIATIONS					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Other Services & Charges	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total expenditures	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
Fund balance, unassigned beginning	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Revenues over/(under) expenditures	-	55,000	-	-	-	-
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>

Fund Balance Analysis - Opioid Settlement Fund:	
Fund Balance, January 1, 2023	\$ -
Estimated 2023:	
Revenue	80,000
Expenditures	<u>(25,000)</u>
Revenues over/(under) expenditures	55,000
2024 Budget:	
Revenue	25,000
Expenditures	<u>(25,000)</u>
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2024	<u>\$ 55,000</u>

Capital Project Funds (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 2022-27
Tree Fund

DESCRIPTION	REVENUE					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Other	\$ -	\$ 54,450	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Grant revenue	6,000	-	-	-	-	-
Interest income	3,662	12,000	-	-	-	-
Total revenue	\$ 9,662	\$ 66,450	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
DESCRIPTION	APPROPRIATIONS					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Tree plantings and replacements	14,000	2,000	2,000	2,000	2,000	2,000
Total expenditures	\$ 14,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fund Balance, Beginning	\$ 497,890	\$ 493,552	\$ 558,002	\$ 558,002	\$ 558,002	\$ 558,002
Revenues over/(under) expenditures	(4,338)	64,450	-	-	-	-
Estimated Ending Fund Balance	\$ 493,552	\$ 558,002	\$ 558,002	\$ 558,002	\$ 558,002	\$ 558,002

Fund Balance Analysis - Tree Fund:	
Fund Balance, January 1, 2023	\$ 493,552
Estimated 2023:	
Revenue	66,450
Expenditures	(2,000)
Revenues over/(under) expenditures	64,450
2024 Budget:	
Revenue	2,000
Expenditures	(2,000)
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2024	<u>\$ 558,002</u>

Capital Project Funds (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 2022-27
Capital Projects Fund

DESCRIPTION	REVENUE					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Transfers in	\$ 1,855,000	\$ 1,330,000	\$ 1,330,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000
Metro Act funds	28,556	25,000	25,000	25,000	25,000	25,000
Special assessment collections	9,611	8,000	8,000	8,000	8,000	8,000
Interest on special assessments	1,751	2,000	2,000	2,000	2,000	2,000
Interest Income	115,832	250,000	-	-	-	-
Other	8,946	50,000	50,000	50,000	50,000	50,000
Total revenue	<u>\$ 2,019,696</u>	<u>\$ 1,665,000</u>	<u>\$ 1,415,000</u>	<u>\$ 1,165,000</u>	<u>\$ 1,165,000</u>	<u>\$ 1,165,000</u>
DESCRIPTION	APPROPRIATIONS					
	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Essential services complex	\$ 180,552	\$ 250,000	\$ 3,674,000	\$ -	\$ -	\$ -
Facility replacement reserve	245,145	330,000	302,000	283,000	222,000	-
Gun range	4,320	-	-	423,000	-	-
MITC corridor	55,748	150,000	100,000	100,000	100,000	100,000
Pathway construction	26	500,000	500,000	500,000	500,000	500,000
Seven mile demolition	143,958	50,000	50,000	50,000	50,000	50,000
Special assessments	-	40,500	-	-	-	-
Technology	115,573	90,000	-	-	-	-
Other	22,500	30,500	30,500	30,500	30,500	30,500
Transfer to essential services construction fund	-	-	3,585,000	-	-	-
Total expenditures	<u>\$ 767,822</u>	<u>\$ 1,441,000</u>	<u>\$ 8,241,500</u>	<u>\$ 1,386,500</u>	<u>\$ 902,500</u>	<u>\$ 680,500</u>
Fund balance, beginning, total	7,044,347	8,296,221	8,520,221	1,693,721	1,472,221	1,734,721
Revenues over/(under) expenditures	1,251,874	224,000	(6,826,500)	(221,500)	262,500	484,500
Estimated Ending Fund Balance	<u>\$ 8,296,221</u>	<u>\$ 8,520,221</u>	<u>\$ 1,693,721</u>	<u>\$ 1,472,221</u>	<u>\$ 1,734,721</u>	<u>\$ 2,219,221</u>

Fund Balance Analysis - Capital Projects Fund:	
Fund Balance, January 1, 2023	\$ 8,296,221
Estimated 2023:	
Revenue	1,665,000
Expenditures	<u>(1,441,000)</u>
Revenues over/(under) expenditures	224,000
2024 Budget:	
Revenue	1,415,000
Expenditures	<u>(8,241,500)</u>
Revenues over/(under) expenditures	<u>(6,826,500)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 1,693,721</u>

Capital Project Funds (multi-year budget continued)

The Public Safety Capital Projects Fund accounts for the acquisition or construction of public safety capital, including maintenance to extend the useful life or infrastructure improvements. Funds are transferred annually from the Public Safety Operating 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 2022-27
Public Safety Capital Projects Fund

DESCRIPTION	REVENUE					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Transfers in (out) from public safety operating fund	\$ -	\$ 6,500,000	\$ 1,477,000	\$ 1,320,000	\$ 45,000	\$ 375,000
Federal sources	-	250,000	-	-	-	-
Interest income	-	150,000	-	-	-	-
Other	-	500,000	250,000	-	-	-
Total revenue	\$ -	\$ 7,400,000	\$ 1,727,000	\$ 1,320,000	\$ 45,000	\$ 375,000
DESCRIPTION	APPROPRIATIONS					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Police						
Equipment	\$ -	\$ -	\$ 580,000	\$ 410,000	\$ 95,000	\$ 135,000
Vehicles	-	240,000	256,026	250,000	250,000	250,000
Total police capital outlay	-	240,000	836,026	660,000	345,000	385,000
Fire						
Building improvements	-	52,000	168,000	107,852	171,250	-
Equipment	-	68,000	366,500	1,140,000	10,000	10,000
Vehicles and apparatus	-	686,000	2,300,000	96,000	61,000	-
Total fire capital outlay	-	806,000	2,834,500	1,343,852	242,250	10,000
Transfer out to Essential Services Construction Fund	-	-	1,000,000	-	-	-
Total capital outlay	\$ -	\$ 1,046,000	\$ 4,670,526	\$ 2,003,852	\$ 587,250	\$ 395,000
Fund balance, beginning, total	-	-	6,354,000	3,410,474	2,726,622	2,184,372
Revenues over/(under) expenditures	-	6,354,000	(2,943,526)	(683,852)	(542,250)	(20,000)
Estimated Ending Fund Balance	\$ -	\$ 6,354,000	\$ 3,410,474	\$ 2,726,622	\$ 2,184,372	\$ 2,164,372

Fund Balance Analysis - Public Safety Capital Projects Fund:	
Fund Balance, January 1, 2023	\$ -
Estimated 2023:	
Revenue	7,400,000
Expenditures	(1,046,000)
Revenues over/(under) expenditures	6,354,000
2024 Budget:	
Revenue	1,727,000
Expenditures	(4,670,526)
Revenues over/(under) expenditures	(2,943,526)
Projected Fund Balance, December 31, 2024	<u>\$ 3,410,474</u>

Capital Project Funds (multi-year budget continued)

The Essential Services Construction Fund will account for the construction of the Essential Services Building. This includes construction of a new Public Safety headquarters and a second fire station. 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 2022-27
Essential Services Construction Fund

DESCRIPTION	REVENUE					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Transfer in from capital projects fund	\$ -	\$ -	\$ 3,585,000	\$ -	\$ -	\$ -
Transfer in from public safety capital projects fund	-	-	1,000,000	-	-	-
Federal sources	-	-	3,000,000	-	-	-
Proceeds from issuance of bonds	-	-	17,500,000	-	-	-
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,085,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DESCRIPTION	APPROPRIATIONS					
	Actual 2022	Estimated 2023	Budget 2024	Projected		
				2025	2026	2027
Capital Outlay	-	-	25,085,000	-	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,085,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance, beginning, total	-	-	-	-	-	-
Revenues over/(under) expenditures	-	-	-	-	-	-
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund Balance Analysis - Essential Services Construction Fund:	
Fund Balance, January 1, 2023	\$ -
Estimated 2023:	
Revenue	-
Expenditures	-
Revenues over/(under) expenditures	-
2024 Budget:	
Revenue	25,085,000
Expenditures	(25,085,000)
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2024	<u>\$ -</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		
	2022	2023	2024	2025	2026	2027
Current property taxes	\$ 1,573,430	\$ 888,000	\$ 943,000	\$ 1,261,000	\$ 1,253,000	\$ 1,242,000
State sources	8,921	9,000	9,000	9,000	9,000	9,000
Interest Income	39,180	75,000	-	-	-	-
Total revenue	<u>\$ 1,621,531</u>	<u>\$ 972,000</u>	<u>\$ 952,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,262,000</u>	<u>\$ 1,251,000</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Principal	\$ 1,160,000	\$ 1,230,000	\$ 1,300,000	\$ 1,370,000	\$ 1,470,000	\$ 1,545,000
Interest expense	566,186	410,379	357,176	299,239	237,612	172,187
Paying agent fees	1,100	1,100	1,100	1,100	1,100	1,100
Total expenditures	<u>\$ 1,727,286</u>	<u>\$ 1,641,479</u>	<u>\$ 1,658,276</u>	<u>\$ 1,670,339</u>	<u>\$ 1,708,712</u>	<u>\$ 1,718,287</u>

2023 CAPITAL IMPROVEMENT BOND - ESSENTIAL SERVICES BUILDING

REVENUE

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Transfers in	\$ -	\$ -	\$ 275,219	\$ 1,247,876	\$ 1,249,907	\$ 1,246,094
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,219</u>	<u>\$ 1,247,876</u>	<u>\$ 1,249,907</u>	<u>\$ 1,246,094</u>

APPROPRIATIONS

DESCRIPTION	Actual	Estimated	Budget	Projected		
	2022	2023	2024	2025	2026	2027
Principal	\$ -	\$ -	\$ -	\$ 600,000	\$ 625,000	\$ 645,000
Interest expense	-	-	274,219	646,876	623,907	600,094
Paying agent fees	-	-	1,000	1,000	1,000	1,000
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,219</u>	<u>\$ 1,247,876</u>	<u>\$ 1,249,907</u>	<u>\$ 1,246,094</u>

Debt Service Funds (multi-year budget continued)

2012 REFUNDING BONDS - BUILDING AUTHORITY

		REVENUE					
DESCRIPTION		Actual	Estimated	Budget	Projected		
		2022	2023	2024	2025	2026	2027
Transfers in		\$ 1,005,550	\$ 1,055,950	\$ -	\$ -	\$ -	\$ -
Total revenue		\$ 1,005,550	\$ 1,055,950	\$ -	\$ -	\$ -	\$ -

		APPROPRIATIONS					
DESCRIPTION		Actual	Estimated	Budget	Projected		
		2022	2023	2024	2025	2026	2027
Principal		\$ 945,000	\$ 1,035,000	\$ -	\$ -	\$ -	\$ -
Interest expense		60,300	20,700	-	-	-	-
Paying agent fees		250	250	-	-	-	-
Total expenditures		\$ 1,005,550	\$ 1,055,950	\$ -	\$ -	\$ -	\$ -

2009 SPECIAL ASSESSMENT LIMITED TAX BONDS

		REVENUE					
DESCRIPTION		Actual	Estimated	Budget	Projected		
		2022	2023	2024	2025	2026	2027
Special assessment collections		\$ 23,228	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Interest on special assessments		3,442	4,000	4,000	-	-	-
Transfers in		-	-	20,000	-	-	-
Total revenue		\$ 26,670	\$ 24,000	\$ 44,000	\$ -	\$ -	\$ -

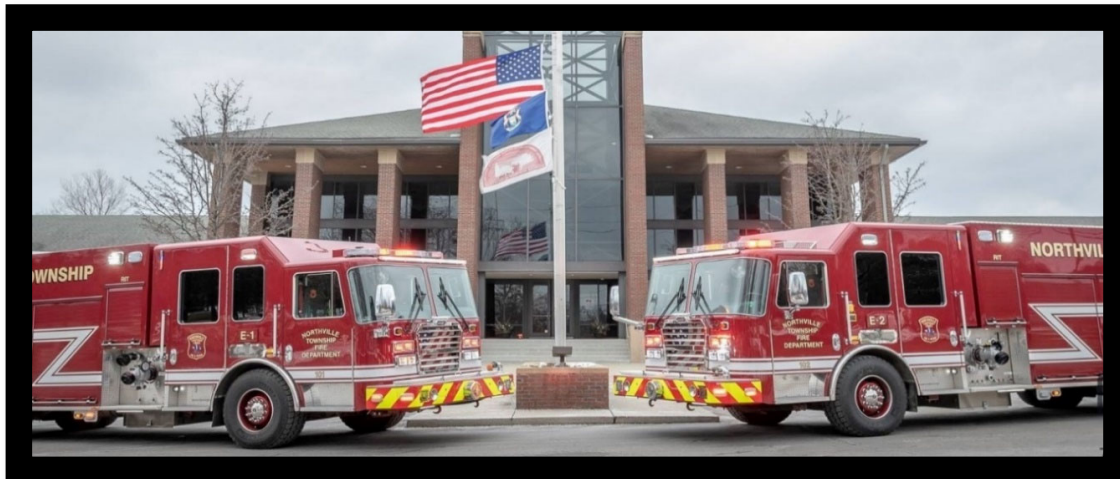
		APPROPRIATIONS					
DESCRIPTION		Actual	Estimated	Budget	Projected		
		2022	2023	2024	2025	2026	2027
Principal		\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -
Interest expense		5,344	3,206	1,069	-	-	-
Paying agent fees		750	750	750	-	-	-
Total expenditures		\$ 51,094	\$ 48,956	\$ 46,819	\$ -	\$ -	\$ -

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 Fire Chief Brent Siegel and Police Chief 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.

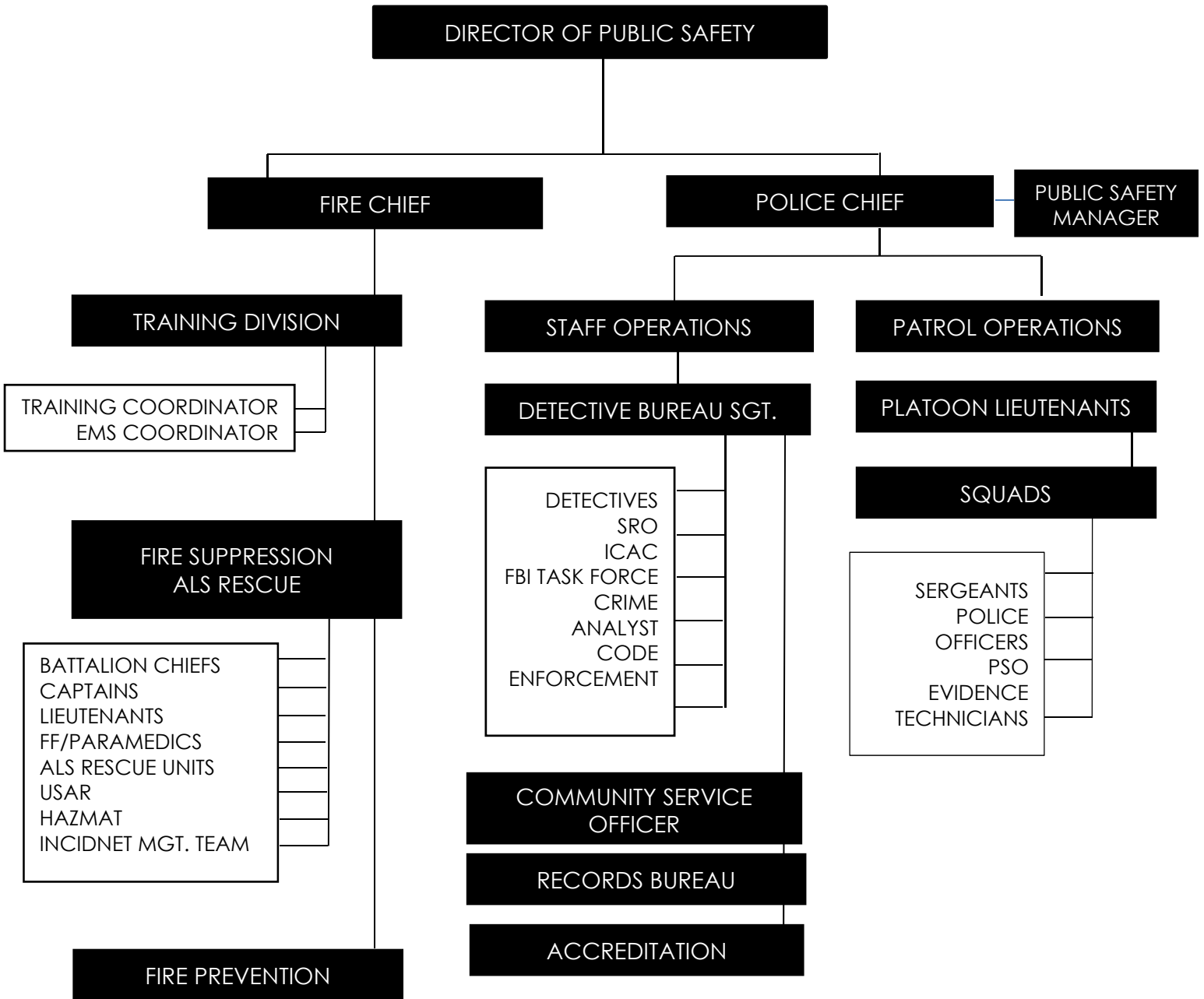




NORTHVILLE TOWNSHIP DEPARTMENT OF PUBLIC SAFETY



Organizational Chart





NORTHVILLE TOWNSHIP POLICE DEPARTMENT

Overview

The Northville Township Police Department recognizes the importance of planning to address the critical areas of concern, which could directly impact the quality of service to the community as well as to the Police Department staff. Our Department operates on the concept of teamwork, and together we work to provide only the highest level of service to our community. The leadership team consists of the following members:

- **Chief of Police Scott Hilden**
- **Deputy Chief Matthew MacKenzie**
- **Lieutenant Michael Burrough**
- **Lieutenant Patrick Reinke**
- **Lieutenant Christopher Rowley**
- **Lieutenant Joshua Pike**
- **Public Safety/Accreditation Manager Lisa Harrison**
- **Professional Standards & Training Officer Kristen Romac**
- **Communications Systems Coordinator Elizabeth McCormick**

The Northville Township Police Department sets priorities, goals and resources to focus our efforts on a common goal. We assess and adjust our direction based upon the changing environment and demographics in the community.

The Police Department has adopted best practice standards with a focus on delivery of exceptional public safety services to the community in a fiscally responsible manner. A recent example of this includes our accreditation through the Commission on Accreditation for Law Enforcement Agencies, known as (CALEA), the gold standard in our industry. We gained accreditation not just in our law enforcement service, but also in our communications center (dispatch). We further re-accredited with the Michigan Law Enforcement Accreditation Commission (MLEAC), fully implementing within our agency, the policies, procedures and culture of policing "best practice."

Our team has conducted a SWOT analysis where we have identified areas of strength, weakness, opportunities and threats. Using this analysis, we established

the following areas of focus:

Crime trends - Our community has experienced a rise in sophisticated crime, particularly those involving identity theft, frauds, cons and scams, which often occur on the internet. Preparing our agency for the future has already begun. In 2022, we trained one of our detectives as a "Certified Computer Forensics Examiner." This gives our team the ability to conduct a thorough examination of computers, cell phones and other electronic devices during investigations. It is becoming the new normal that all types of crimes require such an examination of these devices in search of evidence. Even in the face of new, more sophisticated crimes, we are still seeing many crimes of opportunity, such as larcenies from automobiles, both of personal property and parts. Criminals have focused on the theft of catalytic converters, air bags and entire vehicles. As a department, we must remain flexible and able to put resources into the prevention and apprehension of these types of crimes. This often requires a physical presence, in the form of a team, to work these investigations. In 2022, we established an on-call incident support team to be available as needed to support our detective bureau on major case investigations. We further have recognized the value of participating on a task force team to enhance both our investigative and surveillance capabilities in the future. We plan to join a local task force unit in 2023 that has these capabilities. This will allow us to bring significant resources to the investigations mentioned previously.

Northville Township has continued to see a consistent demand for service involving mental health calls. Recognizing the need for additional resources, we acquired a grant to hire an embedded behavioral health clinician and brought this person on board in 2022. The program has been very successful, and we have obtained an additional grant to cover the program again in 2023. Not only are we seeing a need for mental health services in the community, but we have been working with the Northville Public Schools on safety and security and the need to enhance mental health services within the school district. Programs are moving forward and partnerships are strong between our department and the schools. A program we are passionate about is establishing a Behavioral Intervention Team in the district.

Technological Improvements - As crime trends evolve, so must our ability to prevent, investigate and prosecute violators. This requires a continual assessment of our capabilities and a need to remain current with technological advances in

law enforcement. As we move forward, some examples that have been recently implemented or are planned include the ongoing training of our computer forensics examiner and purchasing a drone to assist with search and rescue to locate missing people. This also help with surveillance during critical incidents. We are looking at license plate recognition products to assist in investigations and identification of wanted criminals in our community. We also are evaluating new sighting systems for our officers' handguns that may enhance accuracy and the ability to stop a threat under high stress situations. As part of our ongoing community policing program, we are also using and looking at new ways to effectively communicate to all members of the community, using products like Nixle messaging and social media platforms, to name a few.

Policing Model/Partnerships - Our Police Department has a defined set of fundamental beliefs and ideals found in our core values: **service, trust and respect**. Each member of our Department exemplifies these values in our delivery of service. Our commitment to providing excellent service never wavers. With every initiative, we strive to leave Northville Township and our agency in a better place. We recently introduced a three-part policing strategy that captures this:

1. Community Policing. We divided Northville Township into four community policing zones (north, south, central and west). A pair of team leaders — a lieutenant and a sergeant — watch over an assigned zone. It is the team's responsibility to ensure neighborhoods remain safe and to address any community needs. This allows community members to get to know the officers in a neighborhood, and the officers to know residents. Simultaneously, it assists the officers by understanding the unique needs of residents and businesses in the area. That empowers each officer to identify potential problems in the assigned neighborhood and resolve them before they become significant. It's relationship building at its finest.

2. Partners in Your Safety. This crime prevention partnership brings together law enforcement, residents and businesses to promote problem solving and create safer neighborhoods. It revolves around education, including learning how to identify and report behaviors that are suspicious. Community members become an extra set of eyes and ears for the Police Department.

Recognizing when to call the police and report crimes will shorten our

Department's response time, leading to successful outcomes. The greatest impact on the safety of any community requires its citizens to participate in that safety, becoming "partners."

3. Support Dog. Comfort and aid are the specialty of Max, a Goldendoodle who joined Northville Township Police in October 2022 as a support dog. He is available to anyone during times of crisis, particularly violent or traumatic events. He reduces anxiety and increases communication between witnesses and investigators, whether they are adults or children. He's also there for officers who may have experienced trauma on the job. He's good medicine. He's also a lot of fun. Max is a welcome presence at community events and inside schools, too. He fosters dialogue between officers and the residents we serve. His softness melts the hearts of everybody who pets him.



These **innovative approaches** help us connect and engage our community, while we uphold individual rights and protections guaranteed by the Constitution. They are a part of our **firm commitment** toward continuous improvement. As we move forward into the future, our plan is to continue to build on these community relationships and our partnerships in safety.

Demographics/Population Changes - An important component of our strategic plan is to look at projections in future population and other important

demographics. We have included two projections provided by the Southeast Michigan Council of Governments. (SEMCOG). The first is the overall outlook for population growth through the year of 2045. The second is the expected change in our population's age through the year 2045. Both demographics can have an impact on our public safety needs in the future. Northville Township's population is expected to grow only modestly over the next 20 years, from a current 32,067 to a predicted 36,866. Over this same period, the age of our population will have a more significant change. Residents over the age of 65-84 years old are anticipated to increase by 30.6%, and residents over the age of 85 are expected to increase by 85.5%. This data suggests that our public safety department needs to have an increased focus on these older age groups as we plan our future delivery of service priorities. This will include an analysis of crime trends, medical needs, technology changes, communication channels, and much more to ensure we are meeting the service needs of our community.

Financial Outlook - Financial resources are always an important component on determining the level of service that we can provide. This service level is determined by our residents through the approval of a public safety mileage, and the Board of Trustees with the approval of our operating budget. Maintaining the current level of support from our Board of Trustees and residents will be a continual focus as we provide the highest level of service to the community.

Our finance team and public safety leaders follow best practice standards in our budgeting parameters. We prepare a 4-year budget so we can have a long-range outlook on planning and our financial needs. We maintain the recommended 25-30% of our annual operating costs in our fund balance.

We provide **high quality services** to the residents of Northville Township while working within the constraints of our current resources. Future service delivery will be carefully monitored and reviewed against available funding sources.

In conclusion, the Northville Township Police Department's strategic plan is a comprehensive and proactive approach to addressing the safety and security needs of the community. With a focus on community engagement, innovative technology and continuous training and development, the Department is well positioned to meet the challenges of the future. By working together with

stakeholders and community members, we can ensure a safe and thriving community for years to come.

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 Mutchler and Fire Chief Brent Siegel. The Department is comprised of three Battalion Chiefs, three Captains, three Lieutenants and twenty-four 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 eleven 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 3,500 incidents in 2022. 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 2022, the Department responded to 3,523 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 2022, there were 2,284 home fire fatalities in the United States. We are proud to say that we did not have any fire fatalities in Northville Township in 2022. 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 2022 we responded to 2,589 medical emergencies and our paramedics transported 1,567 people to the hospital. The success of this program has led to numerous lives being saved. 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 the national average. 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 maximizes 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)

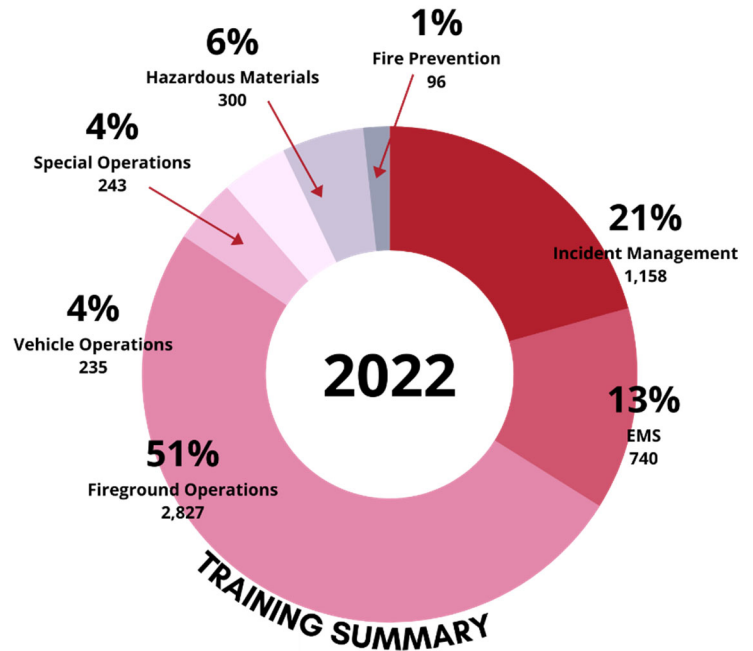
The Western Wayne County Hazardous Materials Response Team (WWHMRT) currently has 45 members. The WWHMRT has a response area that encompasses parts of three counties and protects more than 2.9 million residents. Northville Township Fire Department has three hazardous material technicians assigned to 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 more than 16,400 hours of training. In 2022, we welcomed seven new Firefighter/Paramedics to our Department. Each new member completed a 240-hour Firefighter Orientation Program before achieving manpower status. This training was in addition to the prior training and experience that each new member brought with them. Every new hire in 2022 had experience as a career firefighter in another municipality. Our Department continues to train on a number of disciplines, including emergency medical services, fire prevention, fire ground operations, hazardous materials, incident management, special operations and vehicle operations.

ISO Public Protection Classification (PPC)

Our most recent ISO rating was completed in 2022. Northville Township Fire Department maintained its Class 3 ISO Public Protection Classification (PPC) rating. This places our Department in the top 1% in the state of Michigan. Residents of Northville Township benefit from this 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

2022 MUTUAL AID - GIVEN/RECEIVED

INCIDENT TYPE	MEDICAL	VEHICLE ACCIDENT	FIRE	MISC	TOTAL
TOTAL GIVEN	11	5	10	14	40
TOTAL RECEIVED	83	3	26	13	125



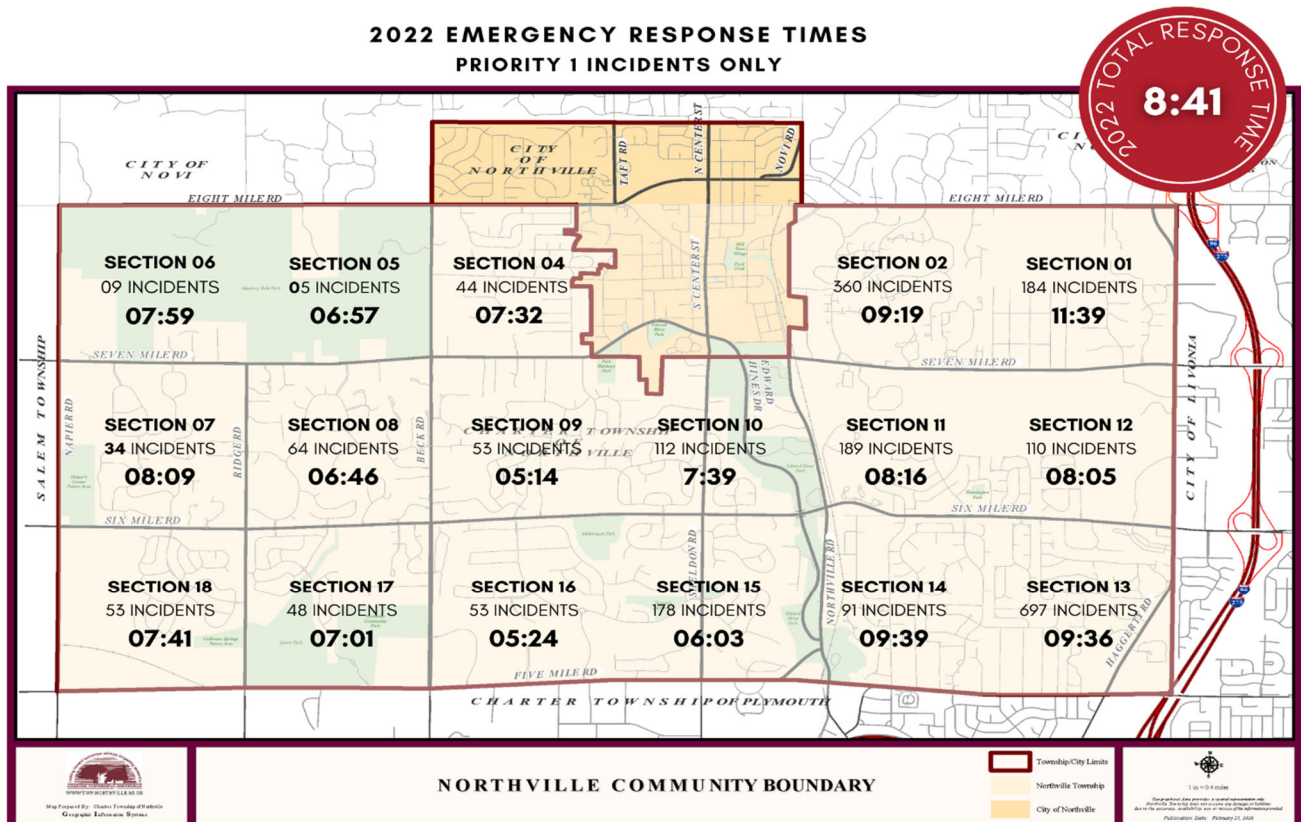
Photo courtesy of Terry Jacoby

Response Times

Our response times to the northeast portion of the Township exceed 9 minutes due to travel distance. These sections (01, 02, 13, and 14) account for 59% of our priority 1 responses. 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. With the Essential Services Complex and second fire station in process, response times to these areas will be reduced.

The following map outlines our 2022 average response time for priority 1 incidents (lights and sirens response) to each district in the Township. Our COVID-19 response precautions downgraded further in 2022, reducing overall response times. Response times still exceed department goals as well as national standards and recommendations.

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:



TOTAL RESPONSE TIME

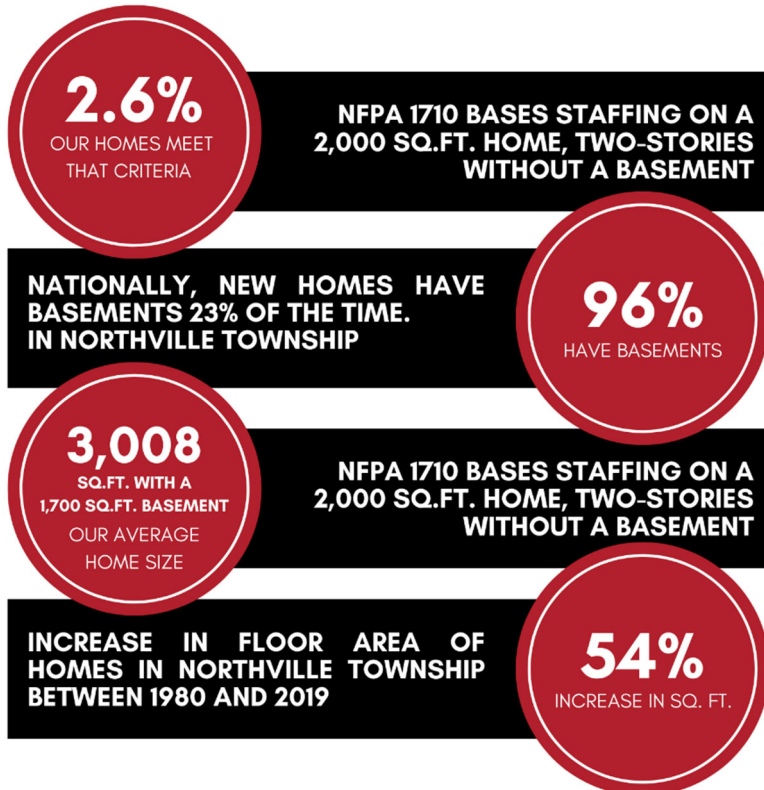


Why response times matter

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). 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 (4) 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.

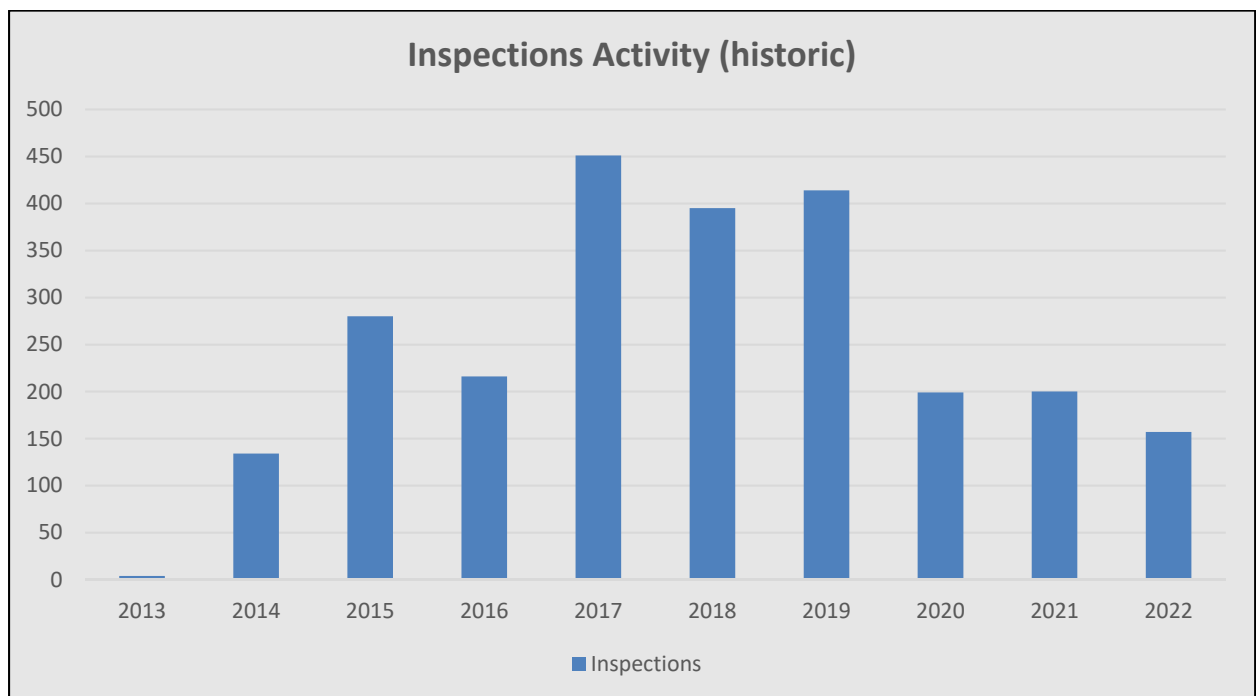


Community Risk Reduction

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.

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 enroute 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

Public education is the backbone of community risk reduction. Examples of public education includes 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.

In 2022 after a COVID-19 pause, the Department restored in-person delivery of our public education programs including our NPS Kindergarten Fire and Life Safety Education and our NHS Hands-Only CPR and AED Training.

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, calling 9-1-1 from a smart phone and home escape planning.

In person delivery to all Northville Public Schools continued in 2022 with delivery to 423 students in 19 classrooms. At the end of 2022, we have taught 94 classes and more than 2,082 students. In 2022, we also delivered our first in-person and virtual "March is Reading Month" program to reinforce the importance of reading across the district.



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.



Courses were taught in both the spring and fall of 2022. To date, we have taught 67 classes and more than 2,380 students!

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 27 grants and awarded more than \$775,000 in funding to offset budgeted expenses.

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 Metropolitan 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), Oakland County Association of Arson and Fire Investigators (OCAAFII) 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.

Members hold elected executive board positions in numerous organizations including the Western Wayne Mutual Aid Association, International Society of Fire Service Instructors, Metropolitan Detroit Fire Inspectors Society, and the Oakland County Association of Arson and Fire Investigators.



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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 2023 Annual Budget and Financial Plan for the tenth consecutive year.

The Township received high praise for completing an Annual Comprehensive Financial Report (ACFR) for the 10th 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, 2022, 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 40% 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	2022 Actual	2023 Target	2023 Actual	2023 Target Met or Exceeded	2024 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	11,642
Facebook followers	4,784
Twitter followers	944
Instagram followers	1,077
Nixle contacts	6,917
Website pages viewed in 2022	268,007

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 **1,947** online building permits (building, electrical, mechanical, plumbing) and **4,091** online inspections (building, electrical, mechanical, plumbing) in 2022.

Paperless Billing: It sent **14,745** paperless water bills in 2022, up 10% over 2021.

Online Payments: Northville Township moved to an online payment processor, InvoiceCloud, in June 2020. In 2022, it processed **31,529** payments including water, tax and building permits, a 10% increase over 2021.

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 **9,977** work orders using Cityworks in 2022. This includes final meter reads, jetting, meter installs, repairs, Dig Smart/Miss Dig tickets 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
2023 Revised; 2024-2029 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 2024-2029. 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 and support were considered in preparation of the CIP:

- Pathway Gap Analysis
- Cunningham Limp Essential Services Complex Analysis
- Legacy Park Trail Plan
- Legacy Park Master Plan

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.

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.

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

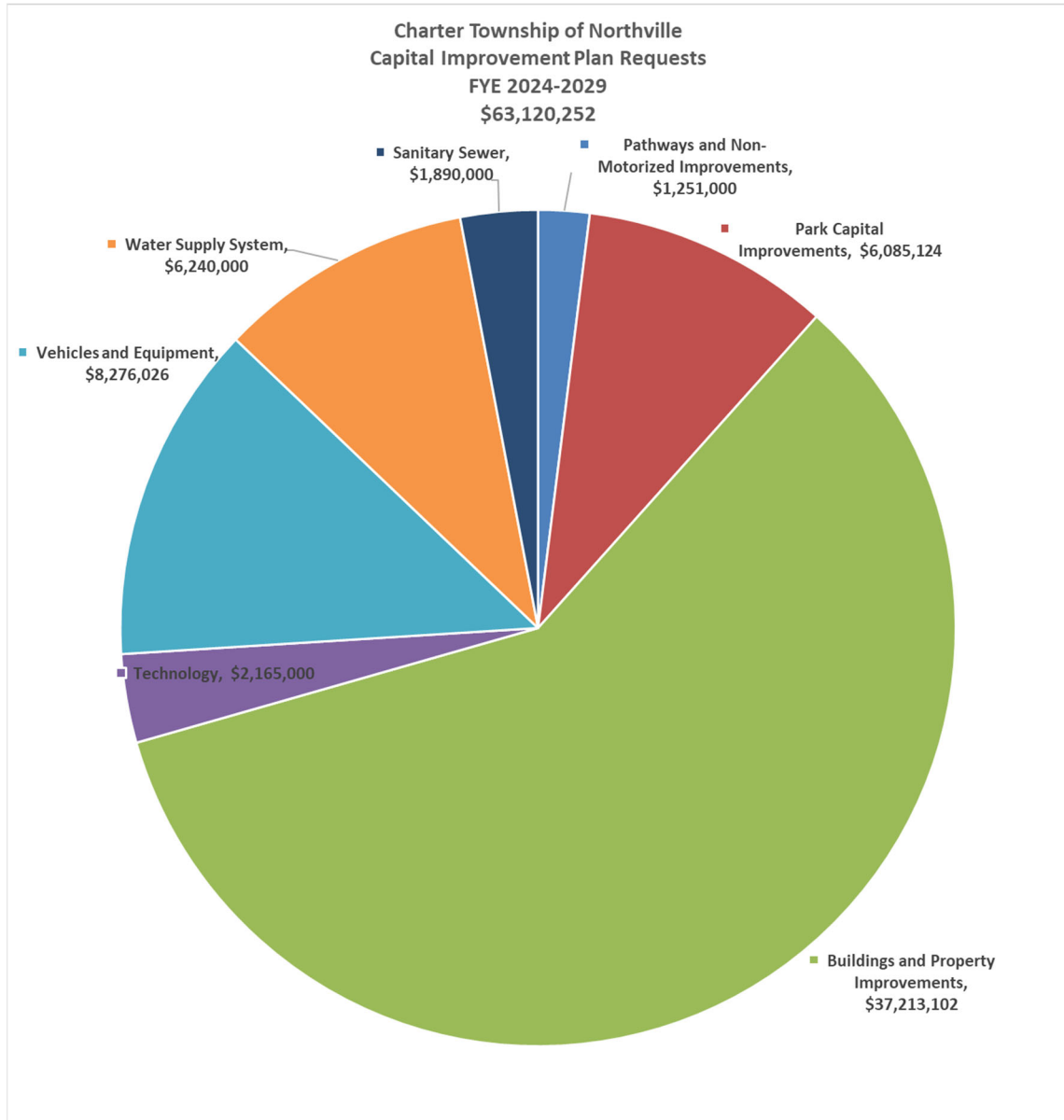
Property taxes are based upon the local millage rate. Revenue received from property taxes may be used for capital improvements, but such improvements are usually smaller scale and less expensive.

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 listed in the graph below represent all projects that have been submitted and are not reflective of any approved budget amounts.



2023-2029 Project Descriptions

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

Pathways and Non-Motorized Improvements

1. **(2023) 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. **(2023) 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. **(2023) 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. **(2023) 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 Mile or Five Mile Road pathways.

5. (2023) 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. (2023) Edenderry to Fish Hatchery Park Pathway

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

7. (2023) 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 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.

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 that 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 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 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. (2023) 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. (2023) 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 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.
- 16. 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, 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.
- 17. Soccer Amenities**
Amenities include adding shade structures to Community Park fields 1 and 2. This provides protection for the players from weather elements and separation from the spectator area. The project will be funded with a donation received in 2020.
- 18. Parking Lot Improvements**
Improvements to 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.
- 19. 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.

-
- 20. Marv Gans Pathway – Village of Northville to Five Mile Road**
Part of the planned interior pathway system at Marv Gans Community Park that will connect to the Villages of Northville development and pathways at two locations and connect to the Five Mile Road pathway. This section will complete a full loop around the park.
- 21. 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.
- 22. Park Amenities**
Amenities may include an adult fitness area, basketball courts, a small playground or a pavilion.
- 23. Restroom Building Improvements**
Community Park features two separate restrooms constructed in 1999 and 2004. Project may include updating electrical components, fixtures, paint, flooring and stall dividers as well as exterior painting, and brick and concrete work.

Millennium Park Capital Improvements

- 24. (2023) 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.
- 25. (2023) Restroom Renovation**
When the restrooms at Millennium Park were constructed approximately 20 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 also will be improved. In-

house staff will be utilized in coordination with contractors for cost-saving measures.

26. (2023) 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.

27. (2023) Repair and/or 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.

28. Cricket Pitch Construction

Install a 12'x90' concrete pad with a turf overlay cricket pitch between Millennium fields' 1 & 2. This would be the first cricket pitch installed in Northville to support a rapidly growing sport within our community.

29. 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.

30. Soccer Field Improvements

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.

31. Replace Boardwalk/Bridge

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

Henningsen Park Capital Improvements

32. No capital requests between 2024-2029.

Veteran's Park Capital Improvements

33. 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.

Sheldon Road Park Capital Improvements

34. 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.

35. 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

36. Pathway Boardwalk Repair

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

37. Retaining Wall Repair

Arboretum planting boxes serve as a retaining wall for the pathway. These boxes are beginning to fail. Project may include replacing planting boxes, reshoring bank and backfilling, replacement of fencing and signage.

Coldwater Springs Park Capital Improvements

38. 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.

39. 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 Capital Improvements

40. (2023) 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.

41. (2023) Park Development

Development in 2023 includes possible restoration of Building 14 and other ancillary costs incurred during the demolition phase.

42. Trail Development - Phase I

One of the top priorities for Legacy Park is the development of trails and passive recreation opportunities. The first phase is the expansion of the existing trail facilities and trailhead off Wayne Road. This will allow the Township and stakeholders to build momentum and forge partnerships for the complete build-out of the trail system. This may include eastern woods perimeter hiking loop, eastern woods motorbike trail improvements, eastern woods Wayne Avenue gate and trailhead kiosk along with a bridge to Ward Church trails, and eastern woods expanded trailhead.

43. Trail Development - Phase 2

The second phase of trail development expands trails and passive recreation opportunities, specifically expanding trails from the eastern edge of the property to the central and western portions of the park. This may also include western woods hiking trails, central trails ski trails, western woods trailhead, railroad trail development, central woods trails and eastern woods surface trail development. It may also include forest management/restoration and trail clearing in the western and central woods.

44. Trail Development - Phase 3

The third phase of the trail development plan expands the opportunities for mountain bikers by creating specialized areas in the central and western woods. This may include central woods development and connector trail, western woods mountain bike trails, western woods slopestyle trail development, asphalt pump track, and the western woods dirt jump area.

45. Ecological Restoration - Design

Design phase of ecological restoration, which may include items such as permits, site assessment, safety analysis, soil tests, feasibility tests, mapping and design.

46. Ecological Restoration - Dangerous Tree Removal

Tree removal will minimize risk to the public when visiting Legacy Park. Expenses related to removal of dangerous trees that may be located in public access areas.

47. Ecological Restoration - Invasive Species

Removal of invasive species is important for a healthy ecological system, which allows native plants to flourish. Removal of invasive species includes identifying the right solution for the most cost-effective treatment through a diverse range of observation, cost-benefit analysis, prioritized mapping, and prescriptive recommendations including but not limited to:

- Survey and assessment
- Control plans
- Herbicide application
- Mechanical harvesting
- Monitoring and maintenance

48. Ecological Restoration - Forests and Wetlands

Expenses related for consultants/contractors to efficiently perform stewardship such as prescribed fire, water reforestations, butterfly/rain gardens, spot spraying invasive plant saplings. May include an ecologist consultant to train staff on how to manage park natural areas through contracts.

49. Park Development - Amenities

Amenities include restoration of Building 14 and a placeholder for park amenities, which will be specifically identified in the updated Legacy Park Master Plan. Examples may include play structure, pickleball courts, pavilions, picnic shelters, gardens, restrooms, etc., along with design and construction expenses.

50. Park Development - Signage

Identification, wayfinding and rules signs will be needed throughout the park system to allow visitors to safely and easily navigate their way to through the park and to amenities.

Fish Hatchery Park Capital Improvements

51. Parking Lot Improvements

Improvements to the parking lot at Fish Hatchery Park.

52. 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.

53. Resurface Tennis and Pickle Ball 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

54. (2023) 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

55. (2023) Replace Carpet and Furniture in Township Hall

Includes replacement of the carpet flooring and furniture.

56. Township Hall Generator

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.

57. Township Hall Clocks

Replacement of the main timer and sixteen clocks around Township Hall. This will eliminate ongoing maintenance issue, which require obsolete replacement parts.

58. Zoning Ordinance Update

Following completion of the Community Master Plan (2023), the zoning ordinance will need to be updated.

59. Essential Services Complex - Construction

Construction includes the Public Safety Headquarters, DPW building, parks storage building and all necessary site and utility work. Funding is derived from multiple sources.

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- 60. Essential Services Complex – Foundation Removal**
Removal of state psychiatric hospital foundations and tunnels.
- 61. Essential Services Complex – Furniture Fixtures and Equipment**
Furniture fixtures and equipment needed for the essential services buildings.
- 62. Essential Services Complex – Generator**
Generator to power the Public Safety Headquarters and second fire station.
- 63. Essential Services Complex – Generator**
Generator to power the Department of Public Works building.
- 64. Parks Building (Beck Road) – Garage Door Replacement**
This scope will call for the replacement of nine overhead doors at the former Water & 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 benefits and energy-saving measures.
- 65. Parks Building (Beck Road) – Concrete Improvements**
Parking lot improvements. Specifics to be determined as project progresses.
- 66. Parks Building (Beck Road) – Furniture Fixtures and Equipment, Carpet**
Furniture fixtures equipment and carpet needed for the former Water & Sewer building.
- 67. Legacy Park Building 14 Renovation**
Improvements will be determined upon completion of the Master Plan.
- 68. 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.
- 69. 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 team as well as in the On-Site Insight Capital Needs Assessment.
- 70. 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 rooftop units that provide air movement and cooling to the facility. This request follows the 2022 HVAC needs assessment that was completed.

71. Replace Township Hall HVAC

This scope will call for the complete replacement of the HVAC boilers and rooftop-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 RTUs that provide air movement and cooling to the facility.

72. 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 benefits and energy-saving measures

73. 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.

74. 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

75. Essential Services Complex - Dispatch Workstations and 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 dispatch 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.

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- 76. Essential Services Complex - CCTV**
The camera security system at the Essential Services Complex will enhance the overall safety and security of the premises by providing continuous surveillance and monitoring of the inside of the building and the outside perimeter. The system plays a vital role in maintaining a secure environment for employees and the public while at the Essential Services Complex.
- 77. Essential Services Complex – Radio Tower**
Construction of new Essential Services Complex will require installation of communications radio tower, relocation of three existing dispatch consoles and one new dispatch console.
- 78. Essential Services Complex – Other Technology**
Specific technology needs will be identified as construction progresses for the Essential Services Complex.
- 79. 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 allows for fast and a more reliable virtual server environment that would support Township applications across all departments.

Vehicles and Equipment

- 80. Police Vehicle Fleet Replacement**
This proposal is to replace three fleet vehicles in 2024 including three patrol vehicles and purchase a new vehicle for the Deputy Police Chief. 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.
- 81. Police License Plate Readers**
License plate readers are cameras mounted on a pole that use the camera technology to read license plates as vehicles travel past the camera. Law enforcement has the right to access data from the license plate of vehicles traveling on public roads. The readers will automate the process and send alerts if needed. Alerts are triggered based on information in the Law Enforcement Information Network (LEIN), Secretary of State or local municipality.
- 82. Police Body-Worn Cameras**

Lease body-worn camera systems. The benefits of body-worn cameras will enhance the transparency of police and public interactions. To provide an accurate recap of police encounters, improve police community relations, establish transparency and improve the quality of evidence used in criminal cases. Existing body-worn cameras will reach end of life in 2026.

83. (2023) Replace Rescue 1 and Rescue 2 Ambulances

Fire vehicles Rescue 1 and Rescue 2 are approaching the end of reliable service life. Initially the Fire 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.

84. (2023) Light Duty Trucks 4x4, Midsize - Facilities

One vehicle will be purchased in 2023 and another vehicle will be purchased in 2024. Both vehicles are replacement vehicles utilized by facilities staff.

85. (2023) 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. The vehicle 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.

86. (2023) Replacement of Water & Sewer Vehicle

This is a replacement vehicle for a 2014 Ford Expedition with over 100,000 miles, which was a repurposed police command vehicle. It is used by the Public Services Director.

87. (2023) Replacement of Water & Sewer Pick-Up Truck with Plow Attachment

This is a replacement vehicle for a 2013 Ford F-350 with over 90,000 miles. Ford Pickup Truck with snowplow attachment is used in winter to plow our parking lots and then used for maintenance in the summer.

88. 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 2024, this vehicle will be 25 years old and should not be relied upon as a front-line 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 a 2.5 to 3-year build-out time, it is recommended that the replacement ladder truck be ordered in 2023.

89. 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.

90. Replacement of Water & Sewer Pick-Up 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 winter to plow our parking lots and then used for maintenance in the summer.

91. Police Handguns with Red Dot Optics

Replacement of current handguns with new handguns that will allow the addition of red dot optics. Existing handgun will be traded in for the new handguns. Red dot optics have been proven to reduce target acquisition time while improving accuracy.

92. 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.

93. Replace Radios (Dispatch, Mobile, Handheld) – Police and Fire

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. Portable radios are critical for emergency communication.

94. 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, replacing every members' set is prudent for consistency and continuity as well as maintaining compliance with NFPA requirements.

95. Replace Self Contained Breathing Apparatus (SCBA)

Our current SCBA's 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. SCBA's are required by MIOSHA to enter IDLH environments and are critical to the health and safety of our firefighters.

96. Water & Sewer Tandem Dump Truck – 10 Yard

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.

97. Replace Water & Sewer John Deere Tractor

Existing tractor has exceeded its serviceable life.

98. 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.

99. Bulletproof Vests

The Police Department is contractually obligated to supply bulletproof vests to police officers. A grant exists through the Bulletproof Vest Program (BVP) in 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.

100. 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).

101. Replace F250 with Plow

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

102. Police Tasers

Tasers are non-lethal weapons designed to temporarily incapacitate a person by delivering an electric shock. Tasers are an alternative to lethal force.

103. Water & Sewer CCTV Inspection Equipment

Purchase of new sanitary sewer video equipment.

104. Replace Ambulances (2)

Replace two 2018 ambulances at 10-year life. The Fire Department operates its ambulances for 5 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.

105. 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.

106. 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

107. 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 1-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.

108. Annual Water System Improvements

Reinvestments and upgrades to water infrastructure.

109. (2023) 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 in savings per year in the revenue requirements from GLWA.

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- 110. (2023) 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 well head 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.
- 111. 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.
- 112. Fonner / Woodcreek Water Main Extension**
Addition of water main on Fonner between Clement and Woodcreek. This also completes a looped system on Woodcreek to Clement.
- 113. Water & Sewer Service to Building 14 at Legacy Park**
Installation of water main to service future Building 14. Includes installation of septic field or sewer lead.
- 114. 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.
- 115. Replacement of Vector Sewer Cleaner**
This purchase will replace the existing 2015 Vector Sewer Cleaning Truck and is needed to maintain current service levels.
- 116. (2023) Water Main Extension – MITC Corridor**
This project consists of installing approximately 8,800 feet of 16-inch water main utilizing open cut, directional drill, and jack and bore methods. The project is located along Five Mile Road east of Ridge Road, along Ridge Road north of Five Mile Road, and across the Township-owned parcel at the northwest corner of Five Mile Road and Ridge Road.

Sanitary Sewer Capital Improvements

117. Sanitary Sewer Line Improvements Identified in SAW Grant

The sanitary sewer system must be maintained in order to operate properly because this 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.

118. Haggerty Lift Station Re-Build

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 re-built in 2014, and continues to have service issues that require frequent maintenance. We are anticipating a re-design of the station and installation of a new wet-well and grinder pumps to alleviate the frequent clogging issues we have.

FY 2024-2029 Seven Year Capital Improvement Plan

Project Descriptions		Capital Outlay Requests								
PATHWAYS AND NON-MOTORIZED IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
1	10' Wide Non-motorized Pathway along Seven Mile Road	Project depends on funding source becoming available	\$ -	\$ 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	-	120,000	-	-	-	-	-
9	10' Wide Non-motorized Pathway (Ridge Road)	Capital Projects Fund	121,000	-	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	-	-	50,000	50,000	50,000	50,000	50,000	50,000
PATHWAYS AND NON-MOTORIZED IMPROVEMENTS		Total	\$ 241,000	\$ 2,253,000	\$ 291,000	\$ 350,000	\$ 110,000	\$ 400,000	\$ 50,000	\$ 50,000
MARV GANS COMMUNITY PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
14	Soccer Field Renovation - Drainage	Park Millage	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Replace Play Structure (Back)	Park Millage	160,000	160,000	-	-	-	-	-	-
16	Archery Range	Park Millage / Grant	225,000	-	225,000	-	-	-	-	-
17	Soccer Amenities	Park Millage / Donation	-	-	35,000	-	-	-	-	-
18	Parking Lot Improvements	Park Millage	-	-	-	465,000	-	-	-	-
19	Pave Driveway Loop Connecting Back Parking Lots	Park Millage	-	-	-	50,000	-	-	-	-
20	MGCP Pathway - VAN to 5 Mile Road	Park Millage	-	-	-	-	100,000	-	-	-
21	Rewire Irrigation System and Components	Park Millage	-	-	-	-	-	40,000	-	-
22	Park Amenities	Park Millage	-	-	-	-	-	-	100,000	-
23	Restroom Building Improvements	Park Millage	-	-	-	-	-	-	-	100,000
MARV GANS COMMUNITY PARK		Total	\$ 450,000	\$ 225,000	\$ 260,000	\$ 515,000	\$ 100,000	\$ 40,000	\$ 100,000	\$ 100,000

MILLENNIUM PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
24	Skate Park	Park Millage / Donations	\$ 450,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Restroom Renovation	Park Millage	40,000	40,000	-	-	-	-	-	-
26	Dugout Roofs	Park Millage	88,000	88,000	-	-	-	-	-	-
27	Repair and/or Replace Baseball Fencing on Fields #4, 5, 6	Park Millage	35,000	35,000	-	-	-	-	-	-
28	Cricket Pitch Construction	Park Millage	-	-	30,000	-	-	-	-	-
29	Replace Play Structure	Park Millage	-	-	-	-	-	150,000	-	-
30	Soccer Field Improvements	Park Millage	-	-	-	-	-	-	145,000	-
31	Replace Boardwalk/Bridge	Park Millage	-	-	-	-	-	-	-	25,000
MILLENNIUM PARK		Total	\$ 613,000	\$ 313,000	\$ 30,000	\$ -	\$ -	\$ 150,000	\$ 145,000	\$ 25,000
HENNINGSEN PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
32	No Current Capital Requests	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HENNINGSEN PARK		Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VETERANS PARK CAPITAL IMPROVEMENTS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
33	Park Improvements	Park Millage	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -	\$ -
VETERANS PARK		Total	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -	\$ -
SHELDON ROAD PARK		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
34	Replace Play Structure	Park Millage	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
35	Sport Court	Park Millage	-	-	-	-	-	50,000	-	-
SHELDON ROAD PARK		Total	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
BENNETT ARBORETUM		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
36	Pathway Boardwalk Repair	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
37	Retaining Wall Repair	Park Millage	-	-	-	-	-	-	-	50,000
BENNETT ARBORETUM		Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000

COLDWATER SPRINGS		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
38	Parking Lot Improvements	Park Millage	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
39	Boardwalk Repair / Replacement	Park Millage	-	-	-	-	-	-	150,000	-
COLDWATER SPRINGS		Total	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 150,000	\$ -
LEGACY PARK		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
40	Park Master Plan Update	Park Millage	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Park Development	Park Millage	100,000	100,000	-	-	-	-	-	-
42	Trail Development - Phase 1	Park Millage	-	-	432,967	-	-	-	-	-
43	Trail Development - Phase 2	Park Millage	-	-	-	499,107	-	-	-	-
44	Trail Development - Phase 3	Park Millage	-	-	-	-	328,050	-	-	-
45	Ecological Restoration - Design	Funding TBD	-	-	100,000	-	-	-	-	-
46	Ecological Restoration - Dangerous Tree Removal	Funding TBD	-	-	25,000	25,000	-	-	-	-
47	Ecological Restoration - Invasive Species	Funding TBD	-	-	80,000	60,000	40,000	20,000	25,000	-
48	Ecological Restoration - Forests and Wetlands	Funding TBD	-	-	-	-	-	840,000	-	-
49	Park Development - Amenities	Funding TBD	-	-	200,000	200,000	200,000	200,000	200,000	200,000
50	Park Development - Signage	Funding TBD	-	-	225,000	-	-	-	-	-
LEGACY PARK		Total	\$ 200,000	\$ 200,000	\$ 1,062,967	\$ 784,107	\$ 568,050	\$ 1,060,000	\$ 225,000	\$ 200,000
FISH HATCHERY PARK (50% - split w/City)		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
51	Parking Lot Improvements	Park Millage	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Storage Building with Electrical Service	Park Millage	-	-	-	25,000	-	-	-	-
53	Resurface Tennis and Pickleball Courts	Park Millage	-	-	-	-	110,000	-	-	-
FISH HATCHERY PARK		Total	\$ -	\$ 60,000	\$ -	\$ 25,000	\$ 110,000	\$ -	\$ -	\$ -

BUILDINGS AND PROPERTY IMPROVEMENTS	POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
54 Comprehensive Master Plan	General Fund	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Replace Carpet and Furniture in Township Hall	Capital Projects Fund	-	265,000	-	-	-	-	-	-
56 Township Hall Generator	Capital Projects Fund	-	-	215,000	-	-	-	-	-
57 Township Hall Clocks	Capital Projects Fund	-	-	32,000	-	-	-	-	-
58 Zoning Ordinance Update	General Fund	-	-	50,000	50,000	-	-	-	-
59 Essential Services Complex - Construction	Various	-	-	32,585,000	-	-	-	-	-
60 Essential Services Complex - Foundation Removal	Capital Projects Fund	-	-	1,159,000	-	-	-	-	-
61 Essential Services Complex - Furniture Fixtures and Equipment	Capital Projects Fund	-	-	750,000	-	-	-	-	-
62 Essential Services Complex - Generator	Capital Projects Fund	-	-	400,000	-	-	-	-	-
63 Essential Services Complex - Generator	Water & Sewer Fund	-	-	250,000	-	-	-	-	-
64 Parks Building (Beck) - Garage Door Replacement	Park Millage	-	-	120,000	-	-	-	-	-
65 Parks Building (Beck) - Concrete Improvements	Park Millage	-	-	200,000	-	-	-	-	-
66 Parks Building (Beck) - Furniture Fixtures and Equipment, Carpet	Park Millage	-	-	300,000	-	-	-	-	-
67 Legacy Park Building 14 Renovation	Park Millage	-	-	150,000	-	-	-	-	-
68 Replace Township Hall Parking Lot Lighting with LED fixtures	Capital Projects Fund	30,000	30,000	-	-	-	-	-	-
69 Replace Fire Station Water Heater in Boiler Room	Public Safety Capital Fund	52,000	52,000	-	-	-	-	-	-
70 Replace Fire Station HVAC	Public Safety Capital Fund	-	-	168,000	-	-	-	-	-
71 Replace Township Hall HVAC	Capital Projects Fund	-	-	-	283,000	-	-	-	-
72 Replace Fire Station Overhead Doors	Public Safety Capital Fund	-	-	-	107,852	-	-	-	-
73 Replace Township Hall Roof	Capital Projects Fund	-	-	-	-	222,000	-	-	-
74 Replace Fire Station Roof	Public Safety Capital Fund	-	-	-	-	171,250	-	-	-
BUILDINGS AND PROPERTY IMPROVEMENTS	Total	\$ 82,000	\$ 400,000	\$ 36,379,000	\$ 440,852	\$ 393,250	\$ -	\$ -	\$ -

TECHNOLOGY		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
75	Essential Services Complex - Dispatch Workstations and Viper Replacement	Capital Projects Fund	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -
76	Essential Services Complex - CCTV	Capital Projects Fund	-	-	250,000	-	-	-	-	-
77	Essential Services Complex - Radio Tower	Public Safety Capital Fund	-	-	800,000	-	-	-	-	-
78	Essential Services Complex - Other Technology	Capital Projects Fund	-	-	515,000	-	-	-	-	-
79	Physical Server and Network Access Storage Replacement	Capital Projects Fund	90,000	90,000	-	-	-	-	-	-
TECHNOLOGY		Total	\$ 90,000	\$ 90,000	\$ 2,165,000	\$ -	\$ -	\$ -	\$ -	\$ -
VEHICLES AND EQUIPMENT		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
80	Police Vehicle Fleet Replacement	Public Safety Capital Fund	\$ 240,000	\$ 240,000	\$ 256,026	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
81	Police License Plate Readers	Public Safety Capital Fund	-	-	60,000	45,000	45,000	45,000	45,000	45,000
82	Police Body Worn Cameras	Public Safety Capital Fund	-	-	-	-	50,000	50,000	50,000	50,000
83	Replace Rescue 1 and Rescue 2 Ambulances	Public Safety Capital Fund	-	635,000	-	-	-	-	-	-
84	Light Duty Truck 4x4, Midsize - Facilities	Capital Projects Fund	35,000	35,000	55,000	-	-	-	-	-
85	Replace Ford Expedition - Fire Services	Public Safety Capital Fund	51,000	51,000	-	-	-	-	-	-
86	Replacement of Water & Sewer Vehicle	Water & Sewer Fund	43,000	43,000	-	-	-	-	-	-
87	Replacement of Water & Sewer Pick-Up Truck with Plow Attachment	Water & Sewer Fund	40,000	40,000	-	-	-	-	-	-
88	Replace Ladder Truck	Public Safety Capital Fund	-	-	2,300,000	-	-	-	-	-
89	Replacement of Caterpillar Loader 906M	Water & Sewer Fund	-	-	160,000	-	-	-	-	-
90	Replacement of Water & Sewer Pick-Up Truck with Plow Attachment	Water & Sewer Fund	-	-	60,000	-	-	-	-	-
91	Police Handguns with Red Dot Optics	Public Safety Capital Fund	-	-	40,000	-	-	-	-	-
92	Replace Ford F250 - Fire Services	Public Safety Capital Fund	-	-	-	96,000	-	-	-	-
93	Replace Radios (Dispatch, Mobile, Handheld) - Police and Fire	Public Safety Capital Fund	-	-	-	865,000	-	-	-	-
94	Replace Turnout Gear (Personal Protective Equipment)	Public Safety Capital Fund	-	-	-	130,000	-	-	-	-
95	Replace Self Contained Breathing Apparatus (SCBA)	Public Safety Capital Fund	-	-	-	500,000	-	-	-	-

96	Water & Sewer Tandem Dump Truck - 10 Yard	Water & Sewer Fund	-	-	-	150,000	-	-	-	-
97	Replacement of Water & Sewer John Deere Tractor	Water & Sewer Fund	-	-	-	65,000	-	-	-	-
98	Replace F-150 Utility Vehicle - Fire Services	Public Safety Capital Fund	-	-	-	-	61,000	-	-	-
99	Bullet Proof Vests	Public Safety Capital Fund	-	-	-	-	-	40,000	-	-
100	Replace Dump Truck - 3 Yard	Water & Sewer Fund	-	-	-	-	-	150,000	-	-
101	Replace F250 with Plow	Water & Sewer Fund	-	-	-	-	-	50,000	-	-
102	Police Tasers	Public Safety Capital Fund	-	-	-	-	-	-	200,000	-
103	Water & Sewer CCTV Inspection Equipment	Water & Sewer Fund	-	-	-	-	-	-	300,000	-
104	Replace Ambulances (2)	Public Safety Capital Fund	-	-	-	-	-	-	700,000	-
105	Replace Cardiac Monitors and AEDs	Public Safety Capital Fund	-	-	-	-	-	-	300,000	-
106	Replace Staff Vehicle - Fire Services	Public Safety Capital Fund	-	-	-	-	-	-	63,000	-
VEHICLES AND EQUIPMENT		Total	\$ 409,000	\$ 1,044,000	\$ 2,931,026	\$ 2,101,000	\$ 406,000	\$ 585,000	\$ 1,908,000	\$ 345,000
WATER SUPPLY SYSTEM		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
107	Annual Maintenance and Painting Township's Water Tower	Water & Sewer Fund	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
108	Annual Water System Improvements	Water & Sewer Fund	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000
109	Design & Construct New Water Tower - Beck Road Pressure District	Water & Sewer Fund	-	6,815,000	-	-	-	-	-	-
110	Abandon 12" Water Main south of Pickford Street	Water & Sewer Fund	200,000	200,000	-	-	-	-	-	-
111	Water Master Plan	Water & Sewer Fund	-	-	80,000	-	-	-	-	-
112	Fonner / Woodcreek Water Main Extension	Water & Sewer Fund	-	-	1,000,000	-	-	-	-	-
113	Water & Sewer Service to Building 14 at Legacy Park	Water & Sewer Fund	-	-	140,000	-	-	-	-	-
114	Non-Invasive Inspection of 16" Water Main along 5 Mile and Beck Rd	Water & Sewer Fund	-	-	-	100,000	-	-	-	-
115	Replacement of Vector Sewer Cleaner	Water & Sewer Fund	-	-	-	-	600,000	-	-	-
116	Water Main Extension - MITC Corridor	Water & Sewer Fund	-	3,500,000	-	-	-	-	-	-
WATER SUPPLY SYSTEM		Total	\$ 280,000	\$ 10,595,000	\$ 1,300,000	\$ 180,000	\$ 1,640,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000

SANITARY SEWER		POTENTIAL FUNDING SOURCE/NOTES	ORIGINAL 2023	REVISED 2023	2024	2025	2026	2027	2028	2029
117	Sanitary Sewer Line Improvements Identified in SAW Grant	Water & Sewer Fund	\$ 210,000	\$ 210,000	\$ 390,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
118	Haggerty Lift Station Re-Build	Water & Sewer Fund	-	-	-	1,000,000	-	-	-	-
SANITARY SEWER		Total	\$ 210,000	\$ 210,000	\$ 390,000	\$ 1,100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Grand Total	\$ 2,635,000	\$ 15,390,000	\$ 44,993,993	\$ 5,495,959	\$ 3,467,300	\$ 3,485,000	\$ 3,768,000	\$ 1,910,000
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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				
	2022	2023		2024	
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Taxes	\$ 1,834,123	\$ 1,902,000	\$ 1,904,341	\$ 1,909,000	\$ 2,014,000
Licenses, Permits & Charges for Services	1,995,823	1,555,500	745,476	1,433,000	1,343,500
Federal Sources	-	-	24,138	24,000	-
State Sources	4,022,649	3,106,000	1,104,912	3,580,000	3,410,000
Other Revenue	899,684	698,000	541,609	852,150	924,000
Interest Income	237,638	-	335,160	370,000	-
Total Revenue	<u>\$ 8,989,917</u>	<u>\$ 7,261,500</u>	<u>\$ 4,655,636</u>	<u>\$ 8,168,150</u>	<u>\$ 7,691,500</u>

Fund Balance Analysis - General Fund	Total
Fund Balance, January 1, 2023	\$ 16,951,574
Estimated 2023:	
Revenue	8,168,150
Expenditures	<u>(7,832,570)</u>
Revenues over/(under) expenditures	335,580
2024 Budget:	
Revenue	7,691,500
Expenditures	<u>(7,812,996)</u>
Revenues over/(under) expenditures	<u>(121,496)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 17,165,658</u>

Property Tax Revenue

The General Fund property tax revenue is estimated to total \$2,014,000 for 2024. 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 2024, 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 \$885,000 to fund General Fund operations in 2024, and an overall cumulative loss of \$7,416,000 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 \$510,000 and \$810,000 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. The Township is approaching full build-out of residential parcels.

State Shared Revenue

Estimated at \$3.41 million, revenue sharing represents 44% of the 2024 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 2023 amid continued federal reserve rate hikes. These rate hikes are expected to cool in latter 2023 when the expectation is the Federal Reserve will pause and possibly lower rates in an effort to avoid a recession. Although investment income is expected in 2024, no investment income is budgeted for FY 2024.

Other

This line item is estimated at \$924,000 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				
	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
TRUSTEE					
Personnel Services	\$ 47,395	\$ 47,444	\$ 23,725	\$ 47,444	\$ 47,456
	<u>\$ 47,395</u>	<u>\$ 47,444</u>	<u>\$ 23,725</u>	<u>\$ 47,444</u>	<u>\$ 47,456</u>
EXECUTIVE					
Personnel Services	\$ 542,705	\$ 545,147	\$ 378,686	\$ 545,147	\$ 622,275
Supplies	2,825	7,500	700	7,500	7,500
Other Services and Charges	496,941	653,989	392,684	688,246	591,250
	<u>\$ 1,042,471</u>	<u>\$ 1,206,636</u>	<u>\$ 772,070</u>	<u>\$ 1,240,893</u>	<u>\$ 1,221,025</u>
FINANCE AND BUDGET					
Personnel Services	\$ 574,239	\$ 614,294	\$ 301,633	\$ 614,294	\$ 697,023
Supplies	9,628	13,220	5,688	13,195	13,940
Other Services and Charges	100,646	114,745	84,366	118,170	147,645
	<u>\$ 684,513</u>	<u>\$ 742,259</u>	<u>\$ 391,687</u>	<u>\$ 745,659</u>	<u>\$ 858,608</u>
TOWNSHIP CLERK'S OFFICE					
Personnel Services	\$ 282,473	\$ 274,751	\$ 170,426	\$ 274,751	\$ 299,237
Supplies	2,478	5,900	1,155	5,900	13,500
Other Services and Charges	37,297	47,350	27,340	47,650	50,750
	<u>\$ 322,248</u>	<u>\$ 328,001</u>	<u>\$ 198,921</u>	<u>\$ 328,301</u>	<u>\$ 363,487</u>
INFORMATION TECHNOLOGY AND COMMUNICATIONS					
Personnel Services	\$ 384,410	\$ 599,779	\$ 298,136	\$ 599,779	\$ 750,009
Supplies	785	3,700	37	3,700	4,700
Other Services and Charges	126,060	162,500	81,251	152,800	174,950
	<u>\$ 511,255</u>	<u>\$ 765,979</u>	<u>\$ 379,424</u>	<u>\$ 756,279</u>	<u>\$ 929,659</u>
TREASURER					
Personnel Services	\$ 27,112	\$ 26,956	\$ 13,480	\$ 26,956	\$ 26,963
Supplies	13,135	15,645	8,917	15,625	16,900
Other Services and Charges	9,411	12,910	4,998	11,110	13,375
	<u>\$ 49,658</u>	<u>\$ 55,511</u>	<u>\$ 27,395</u>	<u>\$ 53,691</u>	<u>\$ 57,238</u>
ASSESSING					
Supplies	\$ 5,292	\$ 5,480	\$ 5,411	\$ 5,710	\$ 6,135
Other Services and Charges	369,292	407,650	222,008	392,055	420,575
	<u>\$ 374,584</u>	<u>\$ 413,130</u>	<u>\$ 227,419</u>	<u>\$ 397,765</u>	<u>\$ 426,710</u>
ELECTIONS					
Personnel Services	\$ 218,836	\$ 221,645	\$ 100,454	\$ 221,645	\$ 297,826
Supplies	50,399	23,000	20,721	29,458	85,725
Other Services and Charges	27,373	52,500	8,142	52,027	60,800
	<u>\$ 296,608</u>	<u>\$ 297,145</u>	<u>\$ 129,317</u>	<u>\$ 303,130</u>	<u>\$ 444,351</u>

DESCRIPTION	APPROPRIATIONS				
	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
FACILITY OPERATIONS					
Personnel Services	\$ 337,685	\$ 380,447	\$ 177,354	\$ 380,447	\$ 400,394
Supplies	24,991	21,500	9,936	21,500	21,500
Other Services and Charges	314,079	241,750	145,898	242,700	242,800
Capital Outlay	15,147	-	-	-	-
	<u>\$ 691,902</u>	<u>\$ 643,697</u>	<u>\$ 333,188</u>	<u>\$ 644,647</u>	<u>\$ 664,694</u>
HUMAN RESOURCES					
Personnel Services	\$ 233,889	\$ 264,198	\$ 135,120	\$ 264,198	\$ 284,789
Supplies	434	500	502	500	889
Other Services and Charges	44,210	54,600	23,612	54,200	58,900
	<u>\$ 278,533</u>	<u>\$ 319,298</u>	<u>\$ 159,234</u>	<u>\$ 318,898</u>	<u>\$ 344,578</u>
BUILDING DEPARTMENT					
Personnel Services	\$ 230,582	\$ 303,762	\$ 127,372	\$ 303,762	\$ 254,148
Supplies	6,402	8,000	3,115	8,500	8,800
Other Services and Charges	182,093	127,650	105,665	137,000	187,850
	<u>\$ 419,077</u>	<u>\$ 439,412</u>	<u>\$ 236,152</u>	<u>\$ 449,262</u>	<u>\$ 450,798</u>
PLANNING DEPARTMENT					
Personnel Services	\$ 244,903	\$ 271,226	\$ 135,756	\$ 271,226	\$ 286,038
Supplies	90	500	124	500	500
Other Services and Charges	71,059	153,297	44,798	152,925	92,635
	<u>\$ 316,052</u>	<u>\$ 425,023</u>	<u>\$ 180,678</u>	<u>\$ 424,651</u>	<u>\$ 379,173</u>
TRANSFERS OUT					
Debt Service Funds	\$ 754,150	\$ 1,092,970	\$ 791,970	\$ 791,950	\$ 295,219
Capital Projects	1,855,000	1,330,000	1,330,000	1,330,000	1,330,000
	<u>\$ 2,609,150</u>	<u>\$ 2,422,970</u>	<u>\$ 2,121,970</u>	<u>\$ 2,121,950</u>	<u>\$ 1,625,219</u>
Total Expenditures	<u>\$ 7,643,446</u>	<u>\$ 8,106,505</u>	<u>\$ 5,181,180</u>	<u>\$ 7,832,570</u>	<u>\$ 7,812,996</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.

Northville Township's CORE PURPOSE is to CONNECT, ENGAGE and SERVE THE COMMUNITY.

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.

VISION

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

VALUES

Integrity, Trust, Respect, Dedication, Collaboration

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, purchasing, 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.

The Finance Department continues to strive to Achieve the **Distinguished Budget Presentation Award** and the **Certificate of Excellence in Financial Reporting**.

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. Administers Oaths of Office and maintains 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 Director and staff to maintain the general ledger, and prepare warrants, financial statements and tax certificates.

D) Other Services include providing notary services to Northville Township residents, by appointment only.

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. 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 (4,500 followers), Twitter (928 followers) and Instagram (993 followers), the latter which was introduced in January 2022. With two 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 media 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.

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.

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.

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.

New for 2023-2024 is the implementation of Proposal 2022- 2 which passed as a Michigan constitutional amendment in November 2022. Key elements of Proposal 2 include nine days of early voting for all state-wide and federal elections, addition of a second absent voter drop box, implementing a permanent absent voter ballot list (in addition to the every election absent voter ballot application list), and inclusion of return postage for absent voter applications and ballots.

The Clerk chairs the Township Election Commission.

Facility Operations

Overview

Northville Township's Facilities Management division provides core operation, maintenance and strategic planning for 11 Township-owned buildings and sewer lift stations. 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.

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, dental, vision, life and disability insurances, retirement programs, retiree healthcare programs, tuition reimbursement, health and wellness and optional retirement programs.

Human Resources further manages the Township's bi-weekly payroll and 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.

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 2022, the Building Department issued 76 new single family and multi-family residential permits. Commercial also continued to remain strong with 88 permits for various commercial uses.

The Building Department performs many customer services on a daily basis. Some of the tasks performed by staff in 2022 are quantified below:

- Total number of permits issued: 3,051
- Total number of inspections performed: 6,631
- Total number of certificates of occupancy issued: 98

During 2022, the total construction value represented by issued permits was \$86,104,954 as compared to \$96,646,738 for 2021. At the end of 2022, there were 64 developed single-family residential lots available.

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.

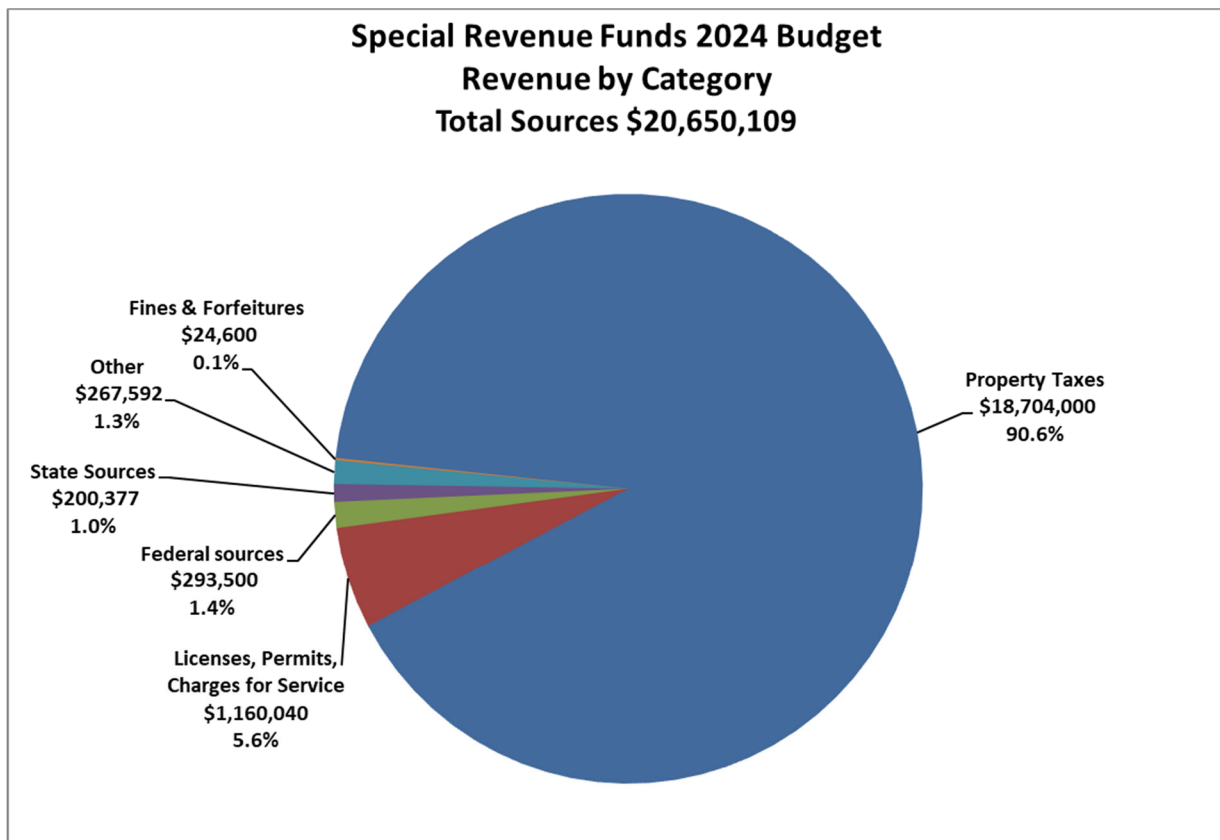
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Budget Summaries - Special Revenue Funds

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

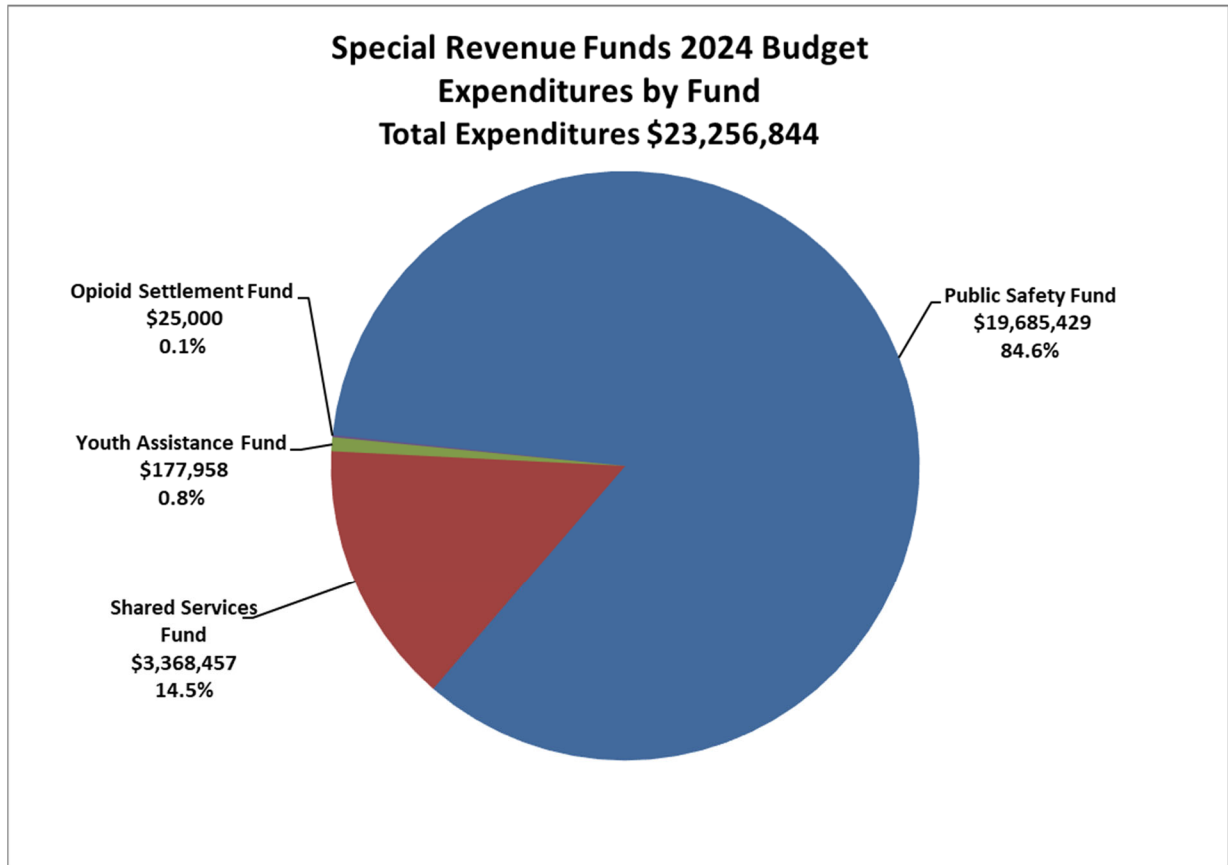
Special Revenue Funds are required to account for revenue intended for limited purposes. For example, property taxes levied for public safety purposes must be budgeted and accounted for to assure that the revenue is used only for public safety purposes.



Total Special Revenue Fund Revenues \$20,650,109

Appropriations

Public Safety and Shared Services represent the largest appropriation within the Special Revenue fund category, representing 99.1% of the total \$23,256,844 budget for 2024.



Total Special Revenue Fund Expenditures \$23,256,844

Public Safety Operating 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 OPERATING FUND					
REVENUE					
DESCRIPTION	2022	2023		2024	
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Property Taxes	\$ 15,220,655	\$ 15,768,000	\$ 15,827,313	\$ 15,864,000	\$ 16,738,000
Licenses, Permits & Charges for Services	997,299	1,040,343	717,655	1,143,170	1,160,040
Federal Sources	161,945	82,000	38,598	92,000	91,000
State Sources	52,432	175,000	80,680	193,777	200,377
Fines & Forfeitures	1,709	24,600	5,824	24,600	24,600
Interest Income	194,683	-	403,670	404,000	-
Other Revenue	1,093,296	13,400	-	5,000	5,000
Total Revenue	\$ 17,722,019	\$ 17,103,343	\$ 17,073,740	\$ 17,726,547	\$ 18,219,017
APPROPRIATIONS					
DESCRIPTION	2022	2023		2024	
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Police:					
Personnel Services	\$ 7,196,592	\$ 7,971,204	\$ 3,850,863	\$ 7,971,204	\$ 8,715,374
Supplies	385,801	340,860	176,484	340,860	446,333
Other Services and Charges	997,504	1,061,826	454,792	1,022,126	1,107,410
Capital Outlay	140,838	-	-	-	-
Total police expenditures	\$ 8,720,735	\$ 9,373,890	\$ 4,482,139	\$ 9,334,190	\$ 10,269,117
Fire:					
Personnel Services	\$ 5,493,392	\$ 6,383,966	\$ 3,004,208	\$ 6,383,966	\$ 6,715,612
Supplies	353,618	512,700	226,832	512,766	487,100
Other Services and Charges	533,058	733,750	283,484	713,100	736,600
Capital Outlay	245,537	-	-	-	-
Total fire expenditures	\$ 6,625,605	\$ 7,630,416	\$ 3,514,524	\$ 7,609,832	\$ 7,939,312
Transfer out to public safety capital project fund	\$ -	\$ 6,533,785	\$ 6,500,000	\$ 6,500,000	\$ 1,477,000
Total public safety expenditures	\$ 15,346,340	\$ 23,538,091	\$ 14,496,663	\$ 23,444,022	\$ 19,685,429

Property Tax Revenue

The Public Safety Operating Fund property tax revenue is estimated at \$16,738,000 for 2024 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 \$283,200 to provide both dispatch and lock-up services to the City of Northville. In addition, service fees in the amount of \$750,000 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 Police and 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 Operating Fund:	
Fund Balance, January 1, 2023	\$ 13,055,888
Estimated 2023:	
Revenue	17,726,547
Expenditures	<u>(23,444,022)</u>
Revenues over/(under) expenditures	(5,717,475)
2024 Budget:	
Revenue	18,219,017
Expenditures	<u>(19,685,429)</u>
Revenues over/(under) expenditures	<u>(1,466,412)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 5,872,001</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.

SHARED SERVICES FUND						
REVENUE						
DESCRIPTION	2022	2023		2024		
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget	
Property Taxes	\$ 1,788,082	\$ 1,852,000	\$ 1,853,000	\$ 1,853,000	\$ 1,966,000	
Federal sources	-	202,500	-	-	202,500	
Other Revenue	162,188	456,000	6,743	91,327	93,777	
Interest Income	23,026	-	64,762	75,000	-	
Total Revenue	\$ 1,973,296	\$ 2,510,500	\$ 1,924,505	\$ 2,019,327	\$ 2,262,277	

APPROPRIATIONS						
DESCRIPTION	2022	2023		2024		
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget	
Recreation and senior programs	\$ 1,011,228	\$ 1,042,539	\$ 781,902	\$ 1,042,539	\$ 1,072,540	
Youth Assistance	94,530	97,391	73,044	97,391	99,950	
Park and Park Building improvements	354,029	1,491,000	73,764	798,000	2,195,967	
Total Expenditures	\$ 1,459,787	\$ 2,630,930	\$ 928,710	\$ 1,937,930	\$ 3,368,457	

Fund Balance Analysis - Shared Services Fund:	
Fund Balance, January 1, 2023	\$ 1,745,773
Estimated 2023:	
Revenue	2,019,327
Expenditures	<u>(1,937,930)</u>
Revenues over/(under) expenditures	81,397
2024 Budget:	
Revenue	2,262,277
Expenditures	<u>(3,368,457)</u>
Revenues over/(under) expenditures	<u>(1,106,180)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 720,990</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.

YOUTH NETWORK FUND
REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Northville Township contributions	\$ 94,530	\$ 97,391	\$ 73,044	\$ 97,391	\$ 99,950
Northville City contributions	18,010	18,244	13,683	18,244	18,865
Federal Sources	7,229	-	-	-	-
Other	29,463	25,000	28,161	26,330	25,000
Interest Income	-	-	1,000	1,000	-
Total Revenue	<u>\$ 149,232</u>	<u>\$ 140,635</u>	<u>\$ 115,888</u>	<u>\$ 142,965</u>	<u>\$ 143,815</u>

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Personnel Services	\$ 106,399	\$ 130,539	\$ 55,216	\$ 130,539	\$ 122,943
Supplies	591	700	82	315	365
Other Services & Charges	16,372	17,075	7,546	15,675	20,150
Program Expenditures	35,998	32,000	8,451	32,000	34,500
Total Expenditures	<u>\$ 159,360</u>	<u>\$ 180,314</u>	<u>\$ 71,295</u>	<u>\$ 178,529</u>	<u>\$ 177,958</u>

Fund Balance Analysis - Youth Network Fund:	
Fund Balance, January 1, 2023	\$ 209,791
Estimated 2023:	
Revenue	142,965
Expenditures	<u>(178,529)</u>
Revenues over/(under) expenditures	(35,564)
2024 Budget:	
Revenue	143,815
Expenditures	<u>(177,958)</u>
Revenues over/(under) expenditures	<u>(34,143)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 140,084</u>

Opioid Settlement Fund

Overview

In December 2021, the Township Board of Trustees voted to pursue litigation against prescription opioid wholesaler distributors. Successful litigation provides the Township with settlement funds to be used for purposes specific to the fight against opioid addiction, awareness, and treatment. In January 2023, the State of Michigan released a revised uniform chart of accounts which requires opioid settlement funds be recorded in a separate special revenue fund. In May 2023, the Township Board of Trustees approved Budget Amendment #2023-3, which provided a revenue and expenditure budget within the Opioid Settlement Fund. Identification of eligible expenses is an on-going discussion among staff.

OPIOID SETTLEMENT FUND

REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Other Revenue	\$ -	\$ 75,000	\$ 69,707	\$ 75,000	\$ 25,000
Interest Income	-	-	476	5,000	-
Total Revenue	\$ -	\$ 75,000	\$ 70,183	\$ 80,000	\$ 25,000

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Other Services & Charges	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Total Expenditures	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000

Fund Balance Analysis - Opioid Settlement Fund:	
Fund Balance, January 1, 2023	\$ -
Estimated 2023:	
Revenue	80,000
Expenditures	<u>(25,000)</u>
Revenues over/(under) expenditures	55,000
2024 Budget:	
Revenue	25,000
Expenditures	<u>(25,000)</u>
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2024	<u>\$ 55,000</u>

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 (Estimated Fiscal Year 2024)

Calculation of Debt Limit

2023 State equalized valuation	\$ 3,109,387,050
Est assessed value equivalent of Act 198 exemptions	2,500,000
Debt limit (10% of SEV)	<u>3,111,887,050</u>

Calculation of Debt Subject to Limit

Debt Limited 10% of State Equalized Valuation	311,188,705
Total debt	41,022,366
Less special assessment bonds	<u>(45,000)</u>
Net debt subject to limit	40,977,366
Legal debt margin	<u><u>\$ 270,211,339</u></u>

Net Debt Subject to Limit as Percent of Debt Limit 13.2%

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	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Property taxes	\$ 1,573,430	\$ 886,000	\$ 886,155	\$ 888,000	\$ 943,000
State Sources	8,921	9,000	5,784	9,000	9,000
Interest income	39,180	-	73,876	75,000	-
Total Revenue	<u>\$ 1,621,531</u>	<u>\$ 895,000</u>	<u>\$ 965,815</u>	<u>\$ 972,000</u>	<u>\$ 952,000</u>

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Principal	\$ 1,160,000	\$ 1,230,000	\$ 1,230,000	\$ 1,230,000	\$ 1,300,000
Interest expense	566,186	410,379	217,686	410,379	357,176
Paying agent fees	1,100	1,100	1,100	1,100	1,100
Total Expenditures	<u>\$ 1,727,286</u>	<u>\$ 1,641,479</u>	<u>\$ 1,448,786</u>	<u>\$ 1,641,479</u>	<u>\$ 1,658,276</u>

Fund Balance Analysis - Seven Mile Road Property Purchase Fund (Build America Bonds):	
Fund Balance, January 1, 2023	\$ 3,619,522
Estimated 2023:	
Revenue	972,000
Expenditures	<u>(1,641,479)</u>
Revenues over/(under) expenditures	(669,479)
2024 Budget:	
Revenue	952,000
Expenditures	<u>(1,658,276)</u>
Revenues over/(under) expenditures	<u>(706,276)</u>
Projected Fund Balance, December 31, 2024	<u><u>\$ 2,243,766</u></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
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>\$ 10,110,000</u>		<u>\$ 2,413,113</u>	<u>\$ (796,448)</u>	<u>\$ 11,726,665</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 2023 sequestration reduction remained at 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 COMPLEX REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Transfers in	\$ -	\$ 301,000	\$ -	\$ -	\$ 275,219
Total Revenue	\$ -	\$ 301,000	\$ -	\$ -	\$ 275,219

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Interest expense	-	300,000	-	-	274,219
Paying agent fees	-	1,000	-	-	1,000
Total Expenditures	\$ -	\$ 301,000	\$ -	\$ -	\$ 275,219

2023 Capital Improvement Bonds (General Obligation Limited Tax)

SCHEDULE OF INDEBTNESS

YEAR ISSUED: 2023

AMOUNT OF ISSUE: \$17,550,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1	RATE	APRIL 1	OCTOBER 1	
2023	-	3.750%	-	274,219	274,219
2024	600,000	3.750%	329,063	317,813	1,246,876
2025	625,000	3.750%	317,813	306,094	1,248,907
2026	645,000	3.750%	306,094	294,000	1,245,094
2027	670,000	3.750%	294,000	281,438	1,245,438
2028	700,000	3.750%	281,438	268,313	1,249,751
2029	725,000	3.750%	268,313	254,719	1,248,032
2030	750,000	3.750%	254,719	240,656	1,245,375
2031	780,000	3.750%	240,656	226,031	1,246,687
2032	810,000	3.750%	226,031	210,844	1,246,875
2033	840,000	3.750%	210,844	195,094	1,245,938
2034	875,000	3.750%	195,094	178,688	1,248,782
2035	905,000	3.750%	178,688	161,719	1,245,407
2036	940,000	3.750%	161,719	144,094	1,245,813
2037	980,000	3.750%	144,094	125,719	1,249,813
2038	1,015,000	3.750%	125,719	106,688	1,247,407
2039	1,055,000	3.750%	106,688	86,906	1,248,594
2040	1,095,000	3.750%	86,906	66,375	1,248,281
2041	1,135,000	3.750%	66,375	45,094	1,246,469
2042	1,180,000	3.750%	45,094	22,969	1,248,063
2043	1,225,000	3.750%	22,969	-	1,247,969
	<u>\$ 17,550,000</u>		<u>\$ 3,862,317</u>	<u>\$ 3,807,473</u>	<u>\$ 25,219,790</u>

* 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. The final installment of debt service will be paid in 2023.

2012 REFUNDING BONDS - BUILDING AUTHORITY REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Transfers in	\$ 1,005,550	\$ 1,055,950	\$ 1,055,950	\$ 1,055,950	\$ -
Total Revenue	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>	<u>\$ 1,055,950</u>	<u>\$ 1,055,950</u>	<u>\$ -</u>

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Principal	\$ 945,000	\$ 1,035,000	\$ 1,035,000	\$ 1,035,000	\$ -
Interest expense	60,300	20,700	20,700	20,700	-
Paying agent fees	250	250	-	250	-
Total Expenditures	<u>\$ 1,005,550</u>	<u>\$ 1,055,950</u>	<u>\$ 1,055,700</u>	<u>\$ 1,055,950</u>	<u>\$ -</u>

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

YEAR	PRINCIPAL DUE	RATE	INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1		APRIL 1	OCTOBER 1	
2023	1,035,000	4.000%	20,700	-	1,055,700
Balance remaining	<u>\$ 1,035,000</u>		<u>\$ 20,700</u>	<u>\$ -</u>	<u>\$ 1,055,700</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	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Special assessment collections	\$ 23,228	\$ 20,000	\$ 12,460	\$ 20,000	\$ 20,000
Interest on special assessments	3,442	4,000	1,355	4,000	4,000
Transfers in	-	-	-	-	20,000
Total Revenue	\$ 26,670	\$ 24,000	\$ 13,815	\$ 24,000	\$ 44,000

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Principal	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Interest expense	5,344	3,207	2,138	3,206	1,069
Paying agent fees	750	750	750	750	750
Total Expenditures	\$ 51,094	\$ 48,957	\$ 47,888	\$ 48,956	\$ 46,819

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	
2023	45,000	4.750%	2,137	1,069	48,206
2024	45,000	4.750%	1,069	-	46,069
Balance remaining	<u>\$ 90,000</u>		<u>\$ 3,206</u>	<u>\$ 1,069</u>	<u>\$ 94,275</u>

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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				
		2022	2023		2024	
DESCRIPTION	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget	
Contributions	\$ -	\$ 2,000	\$ 54,450	\$ 54,450	\$ 2,000	
Grant revenue	6,000	-	-	-	-	
Interest income	3,662	-	11,764	12,000	-	
Total Revenue	<u>\$ 9,662</u>	<u>\$ 2,000</u>	<u>\$ 66,214</u>	<u>\$ 66,450</u>	<u>\$ 2,000</u>	
		APPROPRIATIONS				
		2022	2023		2024	
DESCRIPTION	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget	
Tree plantings and replacements	\$ 14,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
Total Expenditures	<u>\$ 14,000</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	

Fund Balance Analysis - Tree Fund:	
Fund Balance, January 1, 2023	\$ 493,552
Estimated 2023:	
Revenue	66,450
Expenditures	<u>(2,000)</u>
Revenues over/(under) expenditures	64,450
2024 Budget:	
Revenue	2,000
Expenditures	<u>(2,000)</u>
Revenues over/(under) expenditures	-
Projected Fund Balance, December 31, 2024	<u>\$ 558,002</u>

CAPITAL PROJECTS FUND

REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Transfers in	\$ 1,855,000	\$ 1,330,000	\$ 1,330,000	\$ 1,330,000	\$ 1,330,000
Metro Act funds	28,556	25,000	25,046	25,000	25,000
Special assessment collections	9,611	8,000	6,407	8,000	8,000
Interest on special assessments	1,751	2,000	1,281	2,000	2,000
Interest income	115,832	-	253,555	250,000	-
Other	8,946	-	20,307	50,000	50,000
Total Revenue	\$ 2,019,696	\$ 1,365,000	\$ 1,636,596	\$ 1,665,000	\$ 1,415,000

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Essential services complex	\$ 180,552	\$ 58,580	\$ 177,310	\$ 250,000	\$ 3,674,000
Facility replacement reserve	245,145	339,643	327,614	330,000	302,000
Gun range	4,320	-	-	-	-
MITC Corridor	55,748	52,932	78,909	150,000	100,000
Pathway construction	26	500,000	15,005	500,000	500,000
Seven mile demolition	143,958	71,560	22,820	50,000	50,000
Special assessments	-	-	6,145	40,500	-
Technology	-	90,000	-	90,000	-
Other	22,500	30,000	10,000	30,500	30,500
Transfer to essential services construction fund	-	2,000,000	-	-	3,585,000
Total Expenditures	\$ 652,249	\$ 3,142,715	\$ 637,803	\$ 1,441,000	\$ 8,241,500

Fund Balance Analysis - Capital Projects Fund:	
Fund Balance, January 1, 2023	\$ 8,296,221
Estimated 2023:	
Revenue	1,665,000
Expenditures	<u>(1,441,000)</u>
Revenues over/(under) expenditures	224,000
2024 Budget:	
Revenue	1,415,000
Expenditures	<u>(8,241,500)</u>
Revenues over/(under) expenditures	<u>(6,826,500)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 1,693,721</u>

PUBLIC SAFETY CAPITAL PROJECTS FUND
REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Transfers in from public safety operating fund	\$ -	\$ 6,533,785	\$ 6,500,000	\$ 6,500,000	\$ 1,477,000
Federal sources	-	320,000	-	250,000	-
Interest income	-	-	136,018	150,000	-
Other	-	400,000	276,587	500,000	250,000
Total Revenue	\$ -	\$ 7,253,785	\$ 6,912,605	\$ 7,400,000	\$ 1,727,000

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Police					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 580,000
Vehicles	-	377,045	238,143	240,000	256,026
Total police capital outlay	-	377,045	238,143	240,000	836,026
Fire					
Building improvements	-	97,000	-	52,000	168,000
Equipment	-	68,000	28,180	68,000	366,500
Vehicles and apparatus	-	672,382	40,332	686,000	2,300,000
Total fire capital outlay	-	837,382	68,512	806,000	2,834,500
Transfer out to Essential Services Construction Fund	-	-	-	-	1,000,000
Total capital outlay	\$ -	\$ 1,214,427	\$ 306,655	\$ 1,046,000	\$ 4,670,526

Fund Balance Analysis - Public Safety Capital Projects Fund:	
Fund Balance, January 1, 2023	\$ -
Estimated 2023:	
Revenue	7,400,000
Expenditures	<u>(1,046,000)</u>
Revenues over/(under) expenditures	6,354,000
2024 Budget:	
Revenue	1,727,000
Expenditures	<u>(4,670,526)</u>
Revenues over/(under) expenditures	<u>(2,943,526)</u>
Projected Fund Balance, December 31, 2024	<u>\$ 3,410,474</u>

ESSENTIAL SERVICES CONSTRUCTION FUND
REVENUE

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Transfer in from capital projects fund	\$ -	\$ -	\$ -	\$ -	\$ 3,585,000
Transfer in from public safety capital fund	-	-	-	-	1,000,000
Federal sources	-	-	-	-	3,000,000
Proceeds from the issuance of bonds	-	-	-	-	17,500,000
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ 25,085,000

APPROPRIATIONS

DESCRIPTION	2022		2023		2024
	Actual	Amended Budget	Actual Thru 06/30/2023	Estimated	Budget
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 25,085,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 25,085,000

Fund Balance Analysis - Essential Services Construction Fund:					
Fund Balance, January 1, 2023					\$ -
Estimated 2023:					
Revenue					-
Expenditures					-
Revenues over/(under) expenditures					-
2024 Budget:					
Revenue				25,085,000	
Expenditures				(25,085,000)	
Revenues over/(under) expenditures					-
Projected Fund Balance, December 31, 2024					\$ -

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 in findings from a computerized maintenance management software. They include 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 Township residents.
- 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.
- 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 1.009 billion gallons of water in 2022 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 1,998 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 8,923 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 in 2022 are quantified below:

Total number of meters read	53,633
Final real estate meter reads	403
Water meters installed – new meters	86
Water meters installed – upgrade/replacement	100
Water meters replaced	0
Water meters tested	0
Meters Investigated (required re-read)	294
Fire hydrant repaired, tested, and inspected	1,998
Water structures repaired/adjusted	8
Water concerns investigated	6

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 (YCUA) treatment plants for the proper treatment prior to discharge to the waters of the State. Flows sent to YCUA occur at Haggerty Road 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 2022, 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 2024 – 2029 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 the 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 2022 are quantified below:

Total number of sewer tap inspections	51
Sanitary sewer cleaning in miles	25
Sewer structures repaired/adjusted	12
Sewer concerns investigated	15
Lift station maintenance assignments	52
Lift station mechanical repairs	14
Sanitary sewer structure inspections	440

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 former bi-weekly pick-up.

The program has been successful. In 2022, we collected and disposed of or recycled 12,219 tons of material. We partnered with Wayne County to provide Household Hazardous waste drop-off options for our residents. Our solid waste program serves nearly 13,377 homes and condominiums.

Capital Replacement Reserve

The Water & Sewer Fund Capital Replacement Reserve account had a balance of \$19,189,072 as of the fiscal year ended December 31, 2022. This reserve balance is expected to decrease to \$10,316,985 in 2023 and \$7,243,341 in 2024 due to large capital asset projects currently scheduled. These projects include completion of the new water tower, construction of the new Essential Services Complex, specifically the Water and Sewer Department, and construction of a new water main along Five Mile Road.

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 four-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.
 - 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 2020	Actual 2021	Actual 2022	Estimated 2023	Estimated 2024
Reserve Balances:					
Starting reserve	\$ 16,306,880	\$ 16,500,106	\$ 17,172,678	\$ 19,189,072	\$ 10,316,985
Reserve Adjustments:					
Increase (decrease) of replacement reserves	89,153	258,145	3,327,235	1,024,533	5,126,347
Cost of capital improvements	(1,075,270)	(1,198,365)	(1,941,316)	(10,908,000)	(9,160,000)
WTUA Capital Improvement Reserves	(280,877)	(321,743)	(339,832)	(274,620)	(275,991)
Collection of connection fees	1,460,220	1,934,535	970,307	1,286,000	1,236,000
Reserve balances, ending	<u>\$ 16,500,106</u>	<u>\$ 17,172,678</u>	<u>\$ 19,189,072</u>	<u>\$ 10,316,985</u>	<u>\$ 7,243,341</u>
Low Range (10%) - Benchmark		\$ 4,795,186			
High Range (25%) - Benchmark		\$ 11,987,965			
Infrastructure assets, December 31, 2022	\$ 47,951,858		Reserve as % of Infrastructure assets		15%
(Shortfall)/Overage - Compared to High Range		\$ (4,744,624)			

Cash & Investments Analysis:	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Estimated 2024
Fiscal Year End					
Cash & Investments	\$ 13,235,563	\$ 15,175,704	\$ 13,601,619	\$ 12,664,191	\$ 6,413,554
Replacement Reserve	16,500,106	17,172,678	19,189,072	10,316,985	7,243,341
Total	<u>\$ 29,735,669</u>	<u>\$ 32,348,382</u>	<u>\$ 32,790,691</u>	<u>\$ 22,981,176</u>	<u>\$ 13,656,895</u>

In 2023, the Township concluded its cost of service, financial projection and rate design study for its Water and Sewer Department. The findings consider rate adjustments based on the Township's ability to have minimum cash reserves, optimal operating income, and an appropriate debt coverage ratio. The finding will be presented to the Township Board of Trustees in latter 2023.

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		
	2023	2024	2025	2026	2027
Water & sewer sales (fixed meter charge)	\$ 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
Non-rate revenues	716,900	62,500	100,000	100,000	100,000
Total cash provided	\$ 15,616,900	\$ 14,962,500	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Cost Pool					
Cost Pool (excluding capital improvements)	Estimated	Budget	Projected		
	2023	2024	2025	2026	2027
GLWA Wholesale Water Charges:					
Cost of water	\$ 6,120,904	\$ 6,365,740	\$ 5,520,370	\$ 5,741,185	\$ 5,970,832
Total GLWA Revenue Requirement	6,120,904	6,365,740	5,520,370	5,741,185	5,970,832
Wholesale WTUA Sewage Treatment Costs:					
Sewage treatment charges	\$ 3,146,500	\$ 3,193,698	\$ 3,241,603	\$ 3,290,227	\$ 3,339,580
Total WTUA Revenue Requirement	3,146,500	3,193,698	3,241,603	3,290,227	3,339,580
Local Operations & Maintenance Expense:					
Personnel Services	\$ 2,012,926	\$ 2,218,979	\$ 2,228,373	\$ 2,345,791	\$ 2,413,737
Supplies	447,750	459,000	305,000	309,250	311,250
Local system O&M expense	2,956,970	3,214,790	3,193,840	3,205,990	3,221,270
Total Local O&M Revenue Requirement	5,417,646	5,892,769	5,727,213	5,861,031	5,946,257
Debt Service Allocable to Local System:					
2012 Refunding Bonds Building Authority Debt Fund	\$ 264,000	\$ -	\$ -	\$ -	\$ -
2009 General Obligation Bonds	136,124	130,624	-	-	-
2015 Refunding Limited Tax General Obligation Bonds	348,325	433,050	416,425	399,475	386,650
Drinking Water Revolving Fund Project	96,296	94,420	97,546	95,546	98,544
Total Local Debt Service Requirements	844,745	658,094	513,971	495,021	485,194
Total Cost Pool	\$ 15,529,795	\$ 16,110,301	\$ 15,003,157	\$ 15,387,464	\$ 15,741,864
Water & Sewer Fund					
Annual cash provided	\$ 15,616,900	\$ 14,962,500	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Annual cost pool (excludes capital improvements)	15,529,795	16,110,301	15,003,157	15,387,464	15,741,864
Net increase/(decrease) in cash reserves	\$ 87,105	\$ (1,147,801)	\$ (3,157)	\$ (387,464)	\$ (741,864)

Ready To Serve and debt charge (fixed cost co.	Estimated	Budget	Projected		
	2023	2024	2025	2026	2027
Sewer Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Water Debt	844,745	658,094	513,971	495,021	485,194
Departmental costs	5,417,646	5,892,769	5,727,213	5,861,031	5,946,257
Total	\$ 6,262,391	\$ 6,550,863	\$ 6,241,184	\$ 6,356,052	\$ 6,431,451

Rate-Setting factors:

Expected usage (in thousands of gallons)	976,043	976,043
--	---------	---------

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, 2024 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	
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>\$ 1,830,000</u>		<u>\$ 91,400</u>	<u>\$ 62,525</u>	<u>\$ 1,983,925</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	
2023	125,000	4.400%	5,562	5,562	136,124
2024	125,000	4.500%	2,812	2,812	130,624
	<u>\$ 250,000</u>		<u>\$ 8,374</u>	<u>\$ 8,374</u>	<u>\$ 266,748</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	
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>\$ 851,805</u>		<u>\$ 61,162</u>	<u>\$ 61,162</u>	<u>\$ 974,129</u>

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Resolution of Adoption 2023 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 5, 2023, and October 19, 2023, 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 2023 Township Millage Rate	8.3113

I, Cynthia Jankowski, 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 19, 2023, at 44405 Six Mile Road, Northville, Michigan 48168.

Cynthia Jankowski

Resolution of Adoption 2024 Budget

WHEREAS, the proposed budget is based upon the post-March 2023 Board of Review, and the October 5, 2023, Township Board Budget Study Session, and

WHEREAS, this budget takes into consideration the Township's Fiscal Analysis and financial planning through fiscal year 2027, and

WHEREAS, public hearings were held on October 5, 2023, and October 19, 2023, on the proposed budget, and

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

I, Cynthia Jankowski, 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 19, 2023, at 44405 Six Mile Road, Northville, Michigan 48168.

Cynthia Jankowski

GENERAL FUND
REVENUE

DESCRIPTION	2024 Adopted Budget
Taxes	\$ 2,014,000
Licenses, Permits & Charges for Services	1,343,500
State Sources	3,410,000
Other Revenue	924,000
Total Revenue	\$ 7,691,500

APPROPRIATIONS

DESCRIPTION	2024 Adopted Budget
Trustee	\$ 47,456
Executive	1,221,025
Finance and Budget	858,608
Township Clerk's Office	363,487
Information Technology and Communications	929,659
Treasurer	57,238
Assessing	426,710
Elections	444,351
Facility Operations	664,694
Human Resources	344,578
Building Department	450,798
Planning Department	379,173
Transfers Out	1,625,219
Total Expenditures	\$ 7,812,996

PUBLIC SAFETY OPERATING FUND
REVENUE

DESCRIPTION	2024 Adopted Budget
Taxes	\$ 16,738,000
Licenses, Permits & Charges for Services	1,160,040
Federal Sources	91,000
State Sources	200,377
Fines & Forfeitures	24,600
Other Revenue	5,000
Total Revenue	\$ 18,219,017

APPROPRIATIONS

DESCRIPTION	2024 Adopted Budget
Public Safety Operating Fund	\$ 19,685,429

SHARED SERVICES FUND
REVENUE

DESCRIPTION	2024 Adopted Budget
Taxes	\$ 1,966,000
Federal Sources	\$ 202,500
Other Revenue	93,777
Total Revenue	\$ 2,262,277

APPROPRIATIONS

DESCRIPTION	2024 Adopted Budget
Shared Services Fund	\$ 3,368,457

YOUTH NETWORK FUND
REVENUE

DESCRIPTION	2024 Adopted Budget
Other Revenue	\$ 25,000
Northville Township Contribution	99,950
Northville City Contribution	18,865
Total Revenue	\$ 143,815

APPROPRIATIONS

DESCRIPTION	2024 Adopted Budget
Youth Network Fund	\$ 177,958

OPIOID SETTLEMENT FUND
REVENUE

DESCRIPTION	2024 Adopted Budget
Other Revenue	\$ 25,000
Total Revenue	\$ 25,000

APPROPRIATIONS

DESCRIPTION	2024 Adopted Budget
Opioid Settlement Fund	\$ 25,000

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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, 2019, through December 31, 2022 and the amount the Township's anticipates receiving for fiscal year ending December 31, 2023

Fiscal Year Ended December 31,		Revenue Sharing				Total
		Constitutional Payments	CVTRS Payments	CVIRS Supplemental Payments	CRLGG ** Program Payments	
2023	***	\$ 3,471,784	\$108,939	\$ -	\$ -	\$ 3,580,723
2022	*	3,908,199	105,857	-	-	4,014,056
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

** 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
2023	\$3,109,387,050	\$2,682,697,518
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

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.

-
- 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 increase 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.



2024 ANNUAL BUDGET AND FINANCIAL PLAN

