



Budget in Brief

FISCAL YEAR 2025

Explore Our Budget

Charter Township of Northville's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments that support our Community.



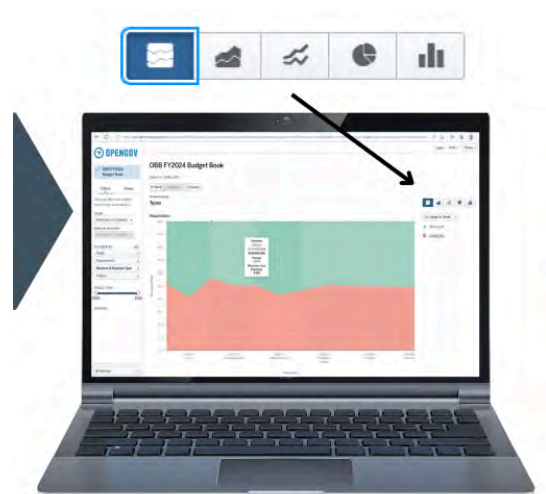
Open Budget

The Township of Northville has partnered with OpenGov to enhance transparency and provide residents with a budget document that is easier to understand and navigate. This online tool provides users with different views of the Township's budget data by fund, department, revenues and expenditures. The tool can be accessed by visiting the Township's website at [this link](#).

Governmental budgets are composed of funds, departments, and accounts. Using the reporting tool filters, you can choose the combination you want to explore. The Township has also saved a few common views for easy reference.

The interactive reporting tool can also be directly accessed at [this link](#).

By clicking on one of the icons shown on the right side of the screen, you can choose whether you want to display graphs showing changes over the years, a pie chart for a single year, or download portions into Excel.



Strategic Vision

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**:

Strategic Priority 1: Service Delivery

"Serving with dignity, determination, and dedication"

Strategic Priority 2: Technology

"Building and securing the future with tech"

Strategic Priority 3: Communications

"Connecting residents, businesses, and lives"

Strategic Priority 4: Development

"Partnering for progress, building communities"

Strategic Priority 5: Financial Sustainability

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

Budget Highlights

Managing Long-Term Legacy Costs:

The fundamental financial objective of the Township is to effectively manage and fund the long-term costs for both its defined benefit pension and retiree health care plan. The Township Board approved both a Pension and OPEB Funding Policy in 2023. These policies provide a structured framework and guidelines for managing pension and OPEB obligations, ensuring that they are adequately funded and reducing the risk of financial strain on the Township. By establishing clear funding objectives and strategies, the policies promote financial stability and long-term sustainability.

At December 31, 2023, the funded ratio of the Township's defined benefit pension plan remained at 93%. The Township continues to strategically fund its surplus divisions by making additional pension contributions above and beyond its required actuarial determined contribution. The surplus divisions were created in 2022 to account for these additional pension contributions. As of December 31, 2023, over \$3.4 million is invested within the surplus divisions. Having additional funds within the surplus divisions will assist the plan in navigating market volatility. The assets of the surplus division are included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used when calculating the minimum required contribution.

Interest Income:

Interest income earned in 2023 reached a record high, surpassing \$4 million across all funds, marking the most significant gains in years. This increase in investment returns has provided a substantial boost to the Township's financial position, helping to fund both ongoing operations and future capital projects. While 2024 has maintained this momentum, with interest income expected to remain on par with 2023 levels, forecasts indicate a potential decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling

interest rates, we have made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

Strategic Project Planning:

Strategic project planning is crucial to the successful execution of large-scale initiatives, especially when multiple funding sources are involved. By leveraging multiple financial resources, including grants, partnerships with local and state entities, bond proceeds, and other funding mechanisms, we can ensure that projects are not only adequately funded but also fiscally responsible. Equally important is the commitment to transparency and ongoing communication throughout the planning and implementation phases. Engaging the internal management team and maintaining an open dialogue with the Board of Trustees are essential practices that ensure alignment, accountability, and informed decision-making.

One such project that requires strategic planning is the **Essential Services Complex**. The Essential Services Complex is a \$44 million construction project consisting of multiple funding streams, including bond proceeds from a \$15 million issuance, capital project funds, water and sewer funds, tax increment financing, and grant funds. This Complex will comprise a public safety headquarters, a second fire station, a DPW headquarters, and a parks and recreation trailhead building. The construction project is expected to be completed early 2025.

General Fund-Fund Balance Policy:

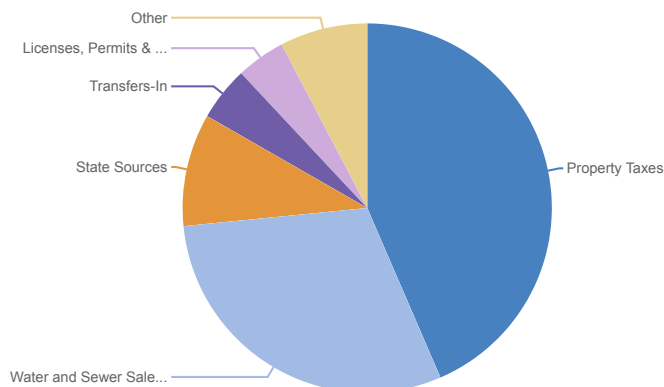
The General Fund-Fund Balance Policy is focused on maintaining financial stability and ensuring the Township's fiscal health. This policy establishes a target range for fund balance, set between 100% and 150% of operating expenditures. By adhering to this range, the Township aims to ensure it has sufficient reserves to handle unexpected financial challenges and to sustain its operations without disruption. When fund balance exceeds the upper limit of the target range, the policy recommends excess funds be transferred to support capital projects. This proactive measure ensures that surplus funds are effectively utilized for long-term investments in the community's infrastructure and development, enhancing public services and facilities. Conversely, if the fund balance falls below the lower limit of the target range, the policy requires the development of a strategic plan to replenish the fund balance within the three-year budget cycle. This plan ensures that the Township remains committed to maintaining its financial health by outlining specific steps to restore reserves to the desired levels, thereby safeguarding against potential fiscal shortfalls in the future. This balanced approach not only secures the Township's financial position but also demonstrates a commitment to prudent fiscal management and accountability to its residents.

Michigan International Technology Center (MITC):

The **MITC** is a joint-venture real estate development initiative between the Townships of Northville and Plymouth. The project consists of approximately 800 acres of land for development, of which Northville Township had about 250 undeveloped acres. Industrial development along this corridor allows the Township to diversify its tax base, which positively affects residents' taxes. The sale of this land will generate sale proceeds of approximately \$11 million as well as future tax increment revenue. 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.

Revenues by Type

Data Updated Oct 28, 2024, 8:02 PM

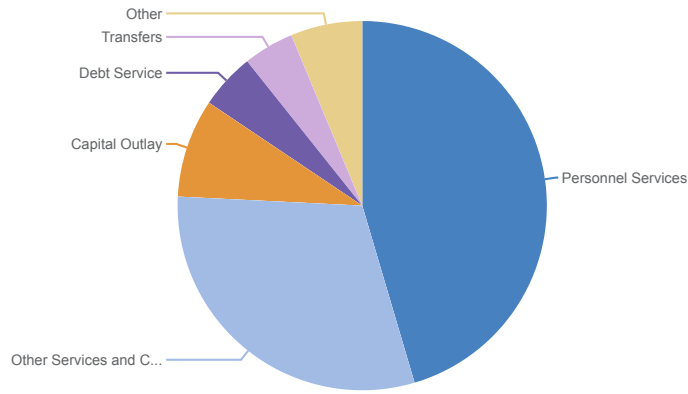


\$53,585,090.00

Revenues in 2025

Expenditures by Type

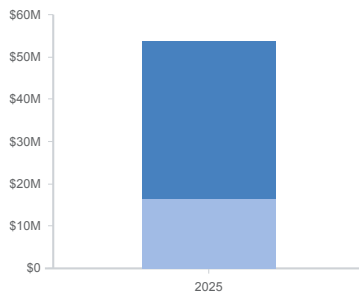
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\$56,245,218.00
Expenses in 2025

Revenues by Fund

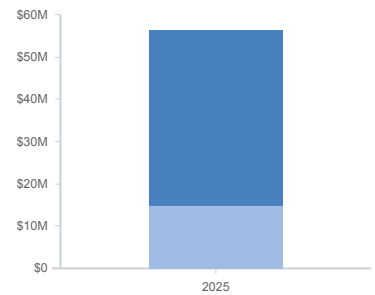
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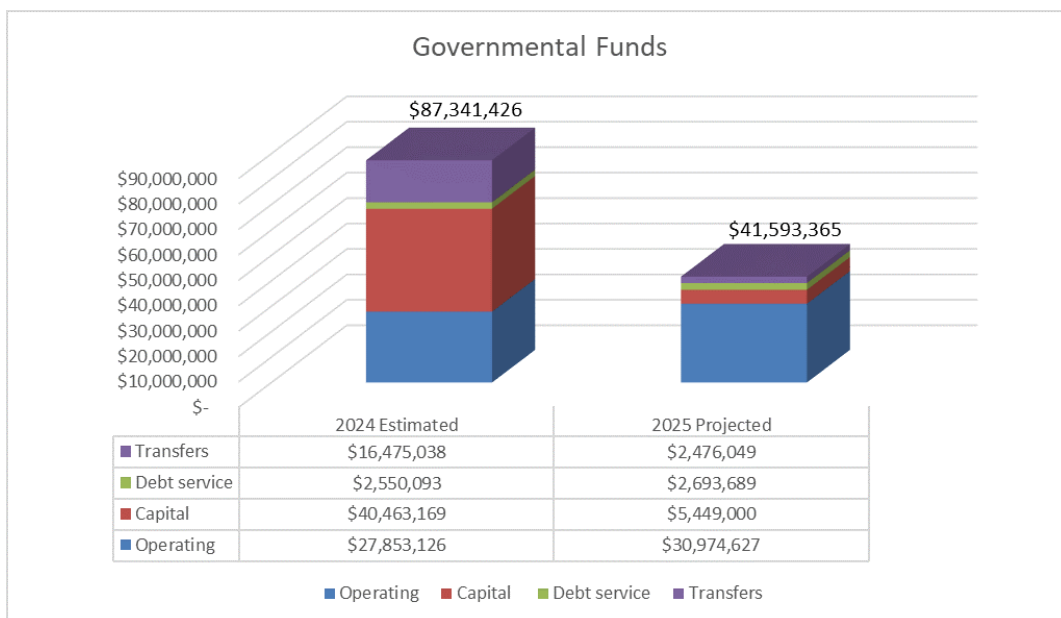
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Revenues in 2025

Expenditures by Fund

Data Updated Oct 28, 2024, 8:02 PM



\$56,245,218.00
Expenses in 2025



Millage Rates

The process of calculating the millage rates begins with determining the maximum authorized millage rate and applying the current year's Headlee reduction. For the calculation of the 2024 millage rates, which generate revenue for fiscal year 2025, the Headlee reduction reduced the authorized levy to a factor of 0.9962 - or 99.62% of the total authorized millage. The Headlee reduction affects all Township millage rates except for the voted debt millage.

The growth factor used for projecting property tax revenue is 4%, determined using data from the Township Assessor's office. This growth factor is considered conservative as it accounts for a higher inflation rate but does not include uncapping resulting from property sales.

The Township currently operates under three operating millages, all set to expire on December 31, 2026. These include the General Fund Voted Millage, Public Safety Millage, and Shared Services Millage. The budget for 2025 has been prepared without any increases planned for these three essential millages.

The voted debt millage is scheduled to expire on December 31, 2029. This millage rate is designed to generate sufficient revenue to cover upcoming debt service payments. Notably, the millage was reduced in both 2022 and 2023 to decrease reserve funds. An increase in 2024 is now necessary, with expectations for subsequent decreases leading up to the debt's expiration.

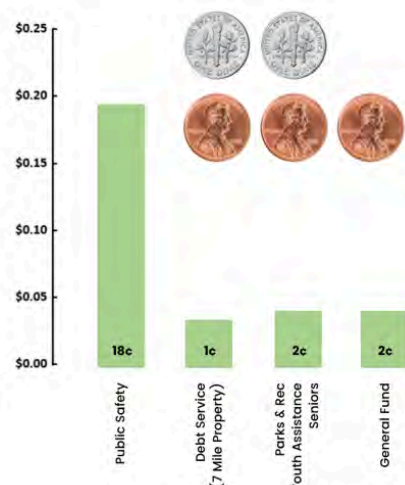
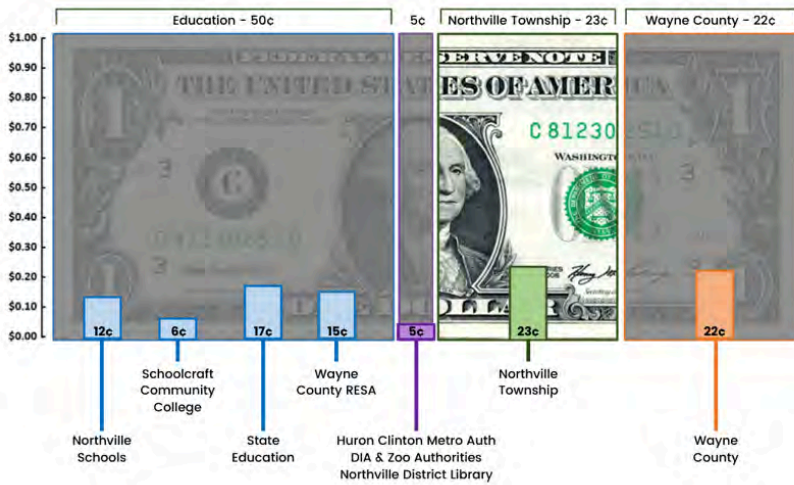
The Township's FY 2025 budget plan is calculated using a total millage rate of 8.3509 mills.

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

Tax Year Fiscal Year	Actual	Estimated	BUDGET	PROJECTED		
	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028
Taxable Value	\$ 2,526,219,174	\$ 2,682,697,518	\$ 2,875,249,590	\$ 2,990,259,574	\$ 3,109,869,957	\$ 3,234,264,755
Less: Seven Mile Brownfield captured taxable value	(29,113,953)	(30,536,334)	(30,994,379)	(31,459,295)	(31,931,184)	(32,410,152)
Less: Five Mile Revolving Fund captured taxable value	(51,226,214)	(54,964,968)	(55,789,443)	(56,626,284)	(57,475,678)	(58,337,814)
Less: MITC Redevelopment Authority captured taxable value	(2,711,213)	(2,752,500)	(2,793,788)	(2,835,694)	(2,878,230)	(2,921,403)
Less: Allowance for tax tribunals	-	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Adjusted Taxable Value	\$ 2,443,167,795	\$ 2,593,943,716	\$ 2,785,171,981	\$ 2,898,838,300	\$ 3,017,084,864	\$ 3,140,095,386
PA 86 of 2014, taxable value to determine debt millage (Personal Property Exemption Loss)	\$ 2,532,684,674	\$ 2,693,942,368	\$ 2,886,644,990	\$ 3,002,110,790	\$ 3,122,195,222	\$ 3,247,083,031
Millage Rate						
General	0.6513	0.6513	0.6488	0.6488	0.6488	0.6488
General Voted Millage	0.1173	0.1173	0.1168	0.1168	0.1168	0.1168
Public Safety	6.4366	6.4366	6.4121	6.4121	6.4121	6.4121
Shared Services	0.7561	0.7561	0.7532	0.7532	0.7532	0.7532
Total Operating Millage	7.9613	7.9613	7.9309	7.9309	7.9309	7.9309
Seven Mile Property Debt Retirement	0.3500	0.3500	0.4200	0.4000	0.3900	0.3700
Total Debt Millage	0.3500	0.3500	0.4200	0.4000	0.3900	0.3700
Total Township Millage Rate	8.3113	8.3113	8.3509	8.3309	8.3209	8.3009
Taxes						
General Fund	\$ 1,591,000	\$ 1,689,000	\$ 1,807,000	\$ 1,881,000	\$ 1,957,000	\$ 2,037,000
General Fund Voted Millage	287,000	304,000	325,000	339,000	352,000	367,000
Police Safety Fund	15,726,000	16,696,000	17,859,000	18,588,000	19,346,000	20,135,000
Shared Services	1,847,000	1,961,000	2,098,000	2,183,000	2,272,000	2,365,000
Seven Mile Property Debt Retirement	886,000	943,000	1,212,000	1,201,000	1,218,000	1,201,000
Total property tax revenue	\$ 20,337,000	\$ 21,593,000	\$ 23,301,000	\$ 24,192,000	\$ 25,145,000	\$ 26,105,000
% Change in taxable value from the prior year	7.90%	6.19%	7.18%	4.00%	4.00%	4.00%

Breakdown of a Tax Dollar

Northville School District | Northville Township receives 23¢ for every property tax dollar paid



Personnel

The Township of Northville currently employs 143.5 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, Parks, Recreation, and Senior Services Fund, Youth Network, and Water and Sewer Fund.

- The 2025 budget funds 146.5 full and permanent part-time staff. This represents an addition of 3 full time-positions from 2024 staffing levels.
- Additional positions include:
 - Public Safety: Police Officer
 - Water and Sewer: Township Engineer
 - Parks, Recreation, and Senior Services: Park Specialist

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 assists in determining 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.

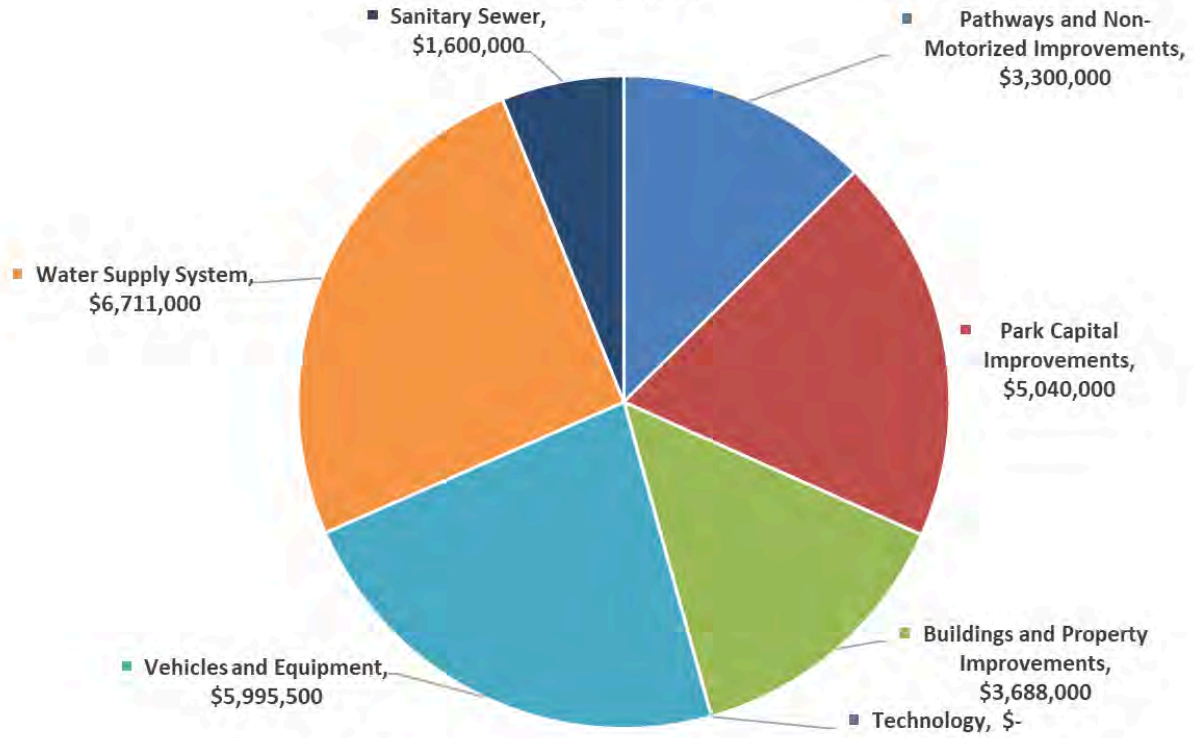
Capital Improvement Plan

The Township of Northville's Capital Improvements Program (CIP) serves as a strategic planning tool designed to identify and address capital improvement needs over a six-year period, from 2025 to 2030. The CIP allows for the formulation of long-term policy decisions that extend beyond the current budget year, helping to track multiyear projects that may require planning, design, land acquisition, and construction. The projects identified in the CIP reflect the Township's commitment to serving residents and meeting the needs of a growing and dynamic community.

The preparation of the CIP considered the following documents and support:

- Pathway Gap Analysis
- Northville Township Master Plan
- Legacy Park Master Plan
- Legacy Park Trail Plan

Charter Township of Northville
Capital Improvement Plan Requests
FYE 2025-2030
\$26,334,500





Annual Budget & Financial Plan

FISCAL YEAR 2025

Explore Our Budget

Charter Township of Northville's Digital Budget Book provides our community with an easy to use, interactive and engaging version of our annual publication. Use this site to browse all the departments that support our Community.



Introduction

- Budget in Brief
- Citizen's Guide to the Budget
- Board of Trustees
- Northville Township Organizational Chart
- Township Manager's Budget Message
- Strategic Goals and Priorities

Budget Overview

- 2025 Proposed Budget Fund Structure
- Governmental Funds Revenue & Expenditures
- Governmental Revenue Summary
- Governmental Expenditure Summary
- Fund Balance Summary
- Brownfield Overview
- Personnel Summary
- Financial Policies
- Significant Budget and Accounting Policies
- Budget Policies and Procedures
- Budget Process Overview
- Fiscally Responsible Government
- Citizen-Focused Government

Revenues by Type

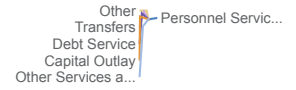
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\$53,585,090.00
Revenues in 2025

Expenditures by Type

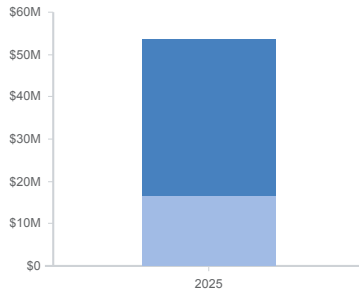
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\$56,245,218.00
Expenses in 2025

Revenues by Fund

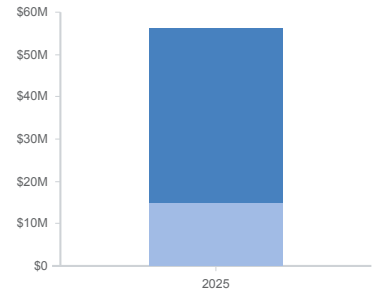
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\$53,585,090.00
Revenues in 2025

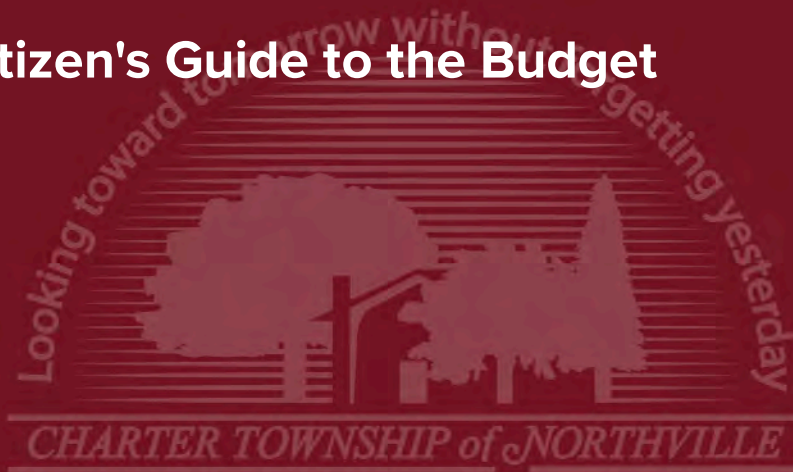
Expenditures by Fund

Data Updated Oct 28, 2024, 8:02 PM



\$56,245,218.00
Expenses in 2025

Citizen's Guide to the Budget



Welcome to the Township's Online Budget Book, a vital resource designed to enhance financial transparency, accountability, and accessibility. This platform offers an in-depth look at the Township's financial planning, providing a clear and comprehensive view of how public funds are managed and allocated. By presenting our budgets, capital projects, and departmental details in an interactive and user-friendly format, we are committed to keeping the community informed and involved in the Township's financial future.

Sections of the Online Budget Book:

- **Home:** This section of the online budget book serves as an introduction to the Township's financial plan. This section includes Organizational Charts, Township Manager's Budget Message, Budget Calendar, Strategic Priorities, Budget Resolutions, and more. New this year is the Budget in Brief. The Budget in Brief is a simplified version of the full budget document.
- **Summary:** This section of the online budget book serves as an overview of Township's financial plan, providing easy access to key information for residents and decision-makers. This section includes a summary of the 2025 budget indicating how funds are allocated across various departments, overall governmental revenue and expenditure summaries, personnel summary, and financial and budget policies, and more.
- **Operating:** This section of the online budget book provides multi-year budgets for each department. This section highlights fund balance projections, planned expenditures, and revenue forecasts, while also outlining the legislative and economic assumptions that influence budgeting decisions. It offers a transparent view of how operational funds are allocated to ensure essential services are maintained and future needs are anticipated. It sets the stage for transparency and accountability, ensuring that users can quickly understand the Township's financial priorities and gain insight into how resources are being managed to support the Township's needs.
- **Departments:** This section of the online budget book offers a comprehensive look into each Township department, featuring organizational charts that illustrate the structure. Departmental narratives provide insight into the functions of each department, while the current year forecast gives a snapshot of ongoing operations. This section also includes the proposed 2025 budget for each department, offering a clear view of anticipated expenditures and resources needed to achieve departmental objectives in the coming year.
- **Capital:** This section of the online budget book features a detailed six-year capital plan, illustrated with charts and graphs that provide a clear visual representation of upcoming projects and funding allocations. This section highlights key infrastructure and improvement projects. A dedicated story of the Essential Services Complex provides a look at the planning, funding, and progress of this project, showcasing the Township's commitment to long-term growth and service enhancements.

- Table of Contents: This section of the online budget book provides a comprehensive and organized overview of the entire document. It serves as a navigational tool, allowing users to quickly locate specific sections such as Operating Budgets, Departmental Summaries, and the Capital Plan. Each entry is hyperlinked for easy access, guiding readers through the various components of the budget.

LOGOTYPE

OpenGov

Add links

Board of Trustees

Charter Township of Northville



The Township is governed by an elected seven-member board of trustees. The Township Board has the responsibility to approve the budget, ensuring fiscal accountability.



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

Board of Trustees



Mark J. Abbo

Supervisor

mabbo@twp.northville.mi.us

Twenty-four nonconcurrent years on BoT

Profession: A retired chief financial officer, fiscal advisor and certified public accountant

Committee Assignments: Parks and Recreation Commission, Conference of Western Wayne, Western Township Utilities Authority (WTUA), SEMCOG, Vice Chair of the 35th District Court



Cynthia L. Jankowski

Clerk

cjankowski@twp.northville.mi.us

Four years on BoT

Profession: Currently full-time Township Clerk, formerly a paralegal and real estate leasing coordinator

Committee Assignments: Elections Commission, Treasury and Finance Committee, Northville Youth Network, Senior Advisory Commission



Jason Rhines

Treasurer

jrhines@twp.northville.mi.us

Four years on BoT

Profession: A licensed residential builder who owned a construction and restoration small business

Committee Assignments: Treasury and Finance Committee, Legacy Park Committee, Essential Services Complex Committee, Conference of Western Wayne



Board of Trustees



Scott Frush

Trustee

sfrush@twp.northville.mi.us

Five years on BoT

Profession: An investment professional, a published author and a doctoral student

Committee Assignments: Treasury and Finance Committee, Historic District Commission, Parks and Recreation Commission



Mindy Herrmann

Trustee

mherrmann@twp.northville.mi.us

Sixteen years on BoT

Profession: Executive director of Federal Bar Association Eastern District of Michigan Chapter and a retired lieutenant colonel in the U.S. Marine Corps

Committee Assignments: Parks and Recreation Commission, Planning Commission, Chair of the Pathways Committee



Roger Lundberg

Trustee

rlundberg@twp.northville.mi.us

Four years on BoT

Profession: A retired director of product development/engineering in the automotive industry

Committee Assignments: Elections Commission, Legacy Park Committee, Pathways Advisory Committee, Charity Golf Invitational Committee



Chris Roosen

Trustee

croosen@twp.northville.mi.us

Fourteen years on BoT

Profession: A program manager and engineer for a local auto supplier

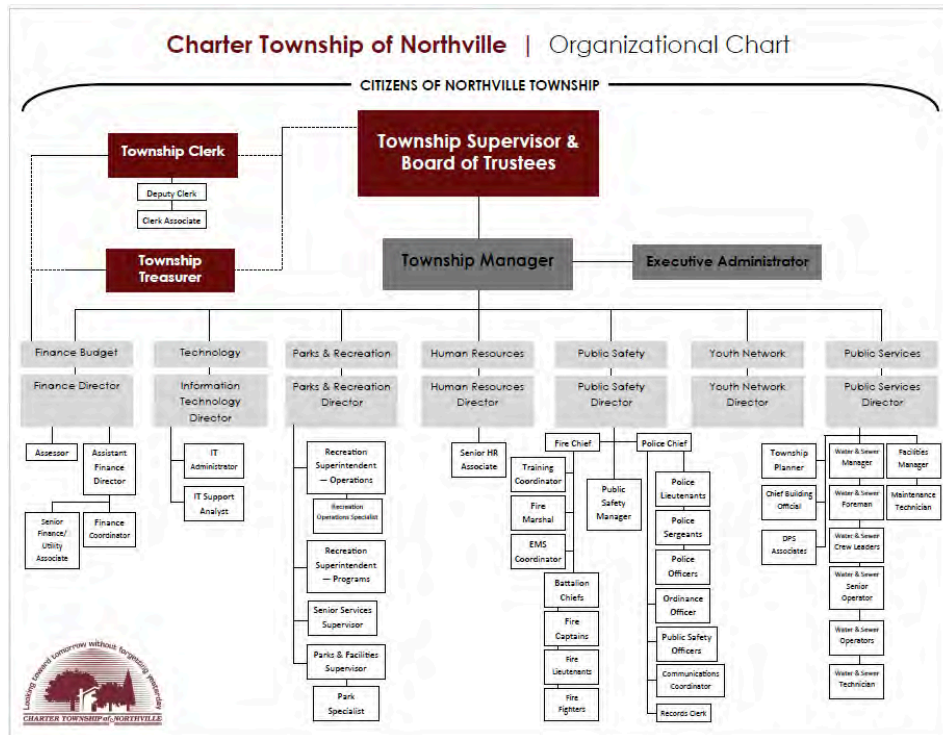
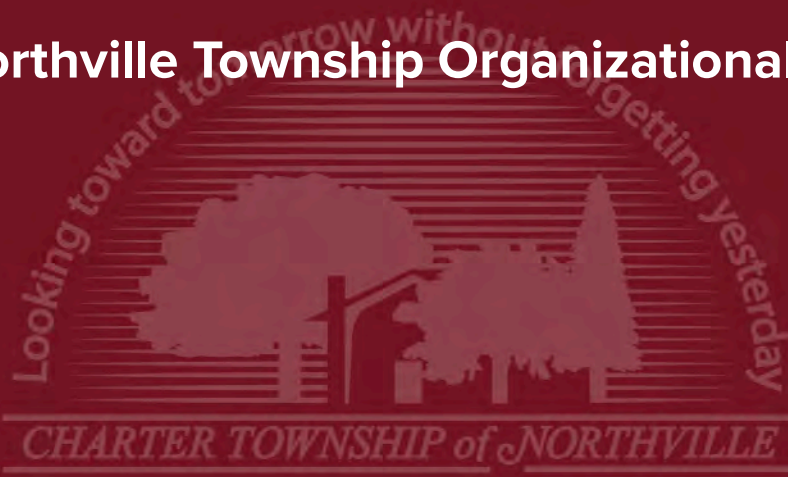
Committee Assignments: Zoning Board of Appeals, Economic Development Corporation, Brownfield Redevelopment Authority, WTUA, SEMCOG

LOGOTYPE

OpenGov

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Northville Township Organizational Chart



LOGOTYPE

OpenGov

Add links

Distinguished Budget Presentation Award



Distinguished Budget Presentation Award

The Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award represents a significant achievement by Northville Township. It reflects the commitment of the Township and its staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the Township has to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the Township's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Northville Township is proud to have received this distinguished award for 11 consecutive years.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Charter Township of Northville
Michigan**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Township Manager's Budget Message



FISCAL YEAR 2025 BUDGET MESSAGE

NOVEMBER 21, 2024

Honorable Supervisor Abbo and Township Board Members:

Presented for your consideration, please find the proposed 2025 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 eleventh 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 29 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 GFOA'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.
- Fund balance reserve levels adhere to existing fund balance policies and best practices.
- Strategic long-term policy decisions are properly identified.
- Capital improvement projects are carefully planned and funded.

Top Workplaces 2023

Northville Township made history when it was awarded Top Workplaces 2023 honor by the *Detroit Free Press*. Northville Township is the first municipality in Michigan to win this award in the 15-year history of the Top Workplaces program, which recognizes outstanding employers. The honor is based on employee feedback through a confidential survey that measures 15 culture drivers that are critical to the success of an organization. They include alignment, execution and connection.



“On behalf of the Board of Trustees, I am really proud of this,” said Northville Township Supervisor Mark J. Abbo. “Being the first local government in Michigan to achieve this status speaks volumes about our culture. Part of our mission is to enhance the quality of life for those who live in, work in and enjoy our community. This applies to our exceptional staff, too. Northville Township is special and our employees feel it.”



Online Budgeting Transparency Initiative

Introducing an online budgeting platform marks a significant step forward in enhancing the transparency, accountability, and accessibility of government finance. This platform will allow readers to view detailed financial information about the Township's budgeting process, including revenue sources, expenditures, and long-term financial planning. By offering this information in an easily accessible digital format, the Township ensures that citizens have the tools needed to better understand how public funds are allocated and managed. This transparency fosters greater trust between the community and the local government, as residents can see firsthand how their tax dollars are being utilized to support public services and infrastructure.

The benefits of using an online budgeting platform extend beyond transparency. The platform also provides an interactive and user-friendly experience that enables residents, stakeholders, and government officials to explore the budget in detail. Features such as customizable reports, real-time updates, and visual representations of data make it easier for users to track spending, compare budgets year-over-year, and identify trends. This accessibility empowers the community to engage more meaningfully in the budgeting process, offering feedback and suggestions based on informed understanding. Additionally, it aids Township officials in making data-driven decisions, ensuring that financial resources are allocated efficiently and in alignment with community priorities.

Current Fiscal Year Highlights with Future Budgetary Impact

Managing Long-Term Legacy Costs:

The fundamental financial objective of the Township is to effectively manage and fund the long-term costs for both its defined benefit pension and retiree health care plan. The Township Board approved both a Pension and OPEB Funding Policy in 2023. These policies provide a structured framework and guidelines for managing pension and OPEB obligations, ensuring that they are adequately funded and reducing the risk of financial strain on the Township. By establishing clear funding objectives and strategies, the policies promote financial stability and long-term sustainability.

At December 31, 2023, the funded ratio of the Township's defined benefit pension plan remained at 93%. The Township continues to strategically fund its surplus divisions by making additional pension contributions above and beyond its required actuarial determined contribution. The surplus divisions were created in 2022 to account for these additional pension contributions. As of December 31, 2023, over \$3.4 million is invested within the surplus divisions. Having additional funds within the surplus divisions will assist the plan in navigating market volatility. The assets of the surplus division are included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used when calculating the minimum required contribution.

Interest Income:

Interest income earned in 2023 reached a record high, surpassing \$4 million across all funds, marking the most significant gains in years. This increase in investment returns has provided a substantial boost to the Township's financial position, helping to fund both ongoing operations and future capital projects. While 2024 has maintained this momentum, with interest income expected to remain on par with 2023 levels, forecasts indicate a potential decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling interest rates, we have made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

Strategic Project Planning:

Strategic project planning is crucial to the successful execution of large-scale initiatives, especially when multiple funding sources are involved. By leveraging multiple financial resources, including grants, partnerships with local and state entities, bond proceeds, and other funding mechanisms, we can ensure that projects are not only adequately funded but also fiscally responsible. Equally important is the commitment to transparency and ongoing communication throughout the planning and implementation phases. Engaging the internal management team and maintaining an open dialogue with the Board of Trustees are essential practices that ensure alignment, accountability, and informed decision-making.

One such project that requires strategic planning is the **Essential Services Complex**. The Essential Services Complex is a \$44 million construction project consisting of multiple funding streams, including bond proceeds from a \$15 million issuance, capital project funds, water and sewer funds, tax increment financing, and grant funds. This Complex will comprise a public safety headquarters, a second fire station, a DPW headquarters, and a parks and recreation trailhead building. The construction project is expected to be completed early 2025.

General Fund-Fund Balance Policy:

The General Fund-Fund Balance Policy is focused on maintaining financial stability and ensuring the Township's fiscal health. This policy establishes a target range for fund balance, set between 100% and 150% of operating expenditures. By adhering to this range, the Township aims to ensure it has sufficient reserves to handle unexpected financial challenges and to sustain its operations without disruption. When fund balance exceeds the upper limit of the target range, the policy recommends excess funds be transferred to support capital projects. This proactive measure ensures that surplus funds are effectively utilized for long-term investments in the community's infrastructure and development, enhancing public services and facilities. Conversely, if the fund balance falls below the lower limit of the target range, the policy requires the development of a strategic plan to replenish the fund balance within the three-year budget cycle. This plan ensures that the Township remains committed to maintaining its financial health by outlining specific steps to restore reserves to the desired levels, thereby safeguarding against potential fiscal shortfalls in the future. This balanced approach not only secures the Township's financial position but also demonstrates a commitment to prudent fiscal management and accountability to its residents.

Michigan International Technology Center (MITC):

The **MITC** is a joint-venture real estate development initiative between the Townships of Northville and Plymouth. The project consists of approximately 800 acres of land for development, of which Northville Township had about 250 undeveloped acres. Industrial development along this corridor allows the Township to diversify its tax base, which positively affects residents' taxes. The sale of this land will generate sale proceeds of approximately \$11 million as well as future tax increment revenue. 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.

Having the *Vision* to Set the Framework for the Overall Fiscal Management of the Township and the Courage to Stay on Course

For 2025, Northville Township's financial plan includes:

- An overall budget of \$56.2 million consisting of:
 - Water & Sewer Fund operations totaling \$14.6 million.
 - General Government operating expenditures totaling \$31.0 million.
 - General Government capital outlay totaling \$5.4 million.
 - General Government debt service totaling \$2.7 million.
 - General Government transfers out totaling \$2.5 million.
- The 2025 Budget projects property tax growth **with a total Township millage rate of 8.3509 mills**.
- The 2025 Budget includes one new fund: The Parks, Recreation, and Senior Services Fund, previously managed separately by the Parks and Recreation Commission, will now be integrated into the Township's overall budgeting process.

All of the programs, activities, and projects that we undertake today are crucial building blocks for the future of Northville Township. By prioritizing a robust public safety program, ensuring a financially stable infrastructure plan, maintaining responsive internal systems, and upholding high-quality development standards, we are laying the groundwork for a strong and vibrant future.

Our commitment to these core values ensures that Northville Township will continue to thrive. The annual operating budgets, capital budgets, and multi-year budget plans that guide our strategic initiatives could not have been developed without the dedicated service and expertise of each Director and their staff. Their unwavering dedication, hard work, and commitment to excellence are truly commendable and appreciated. Their contributions are instrumental in shaping the Township's future success and ensuring that our community remains a desirable place to live, work, and play.

Thank you,

Todd L. Mutchler, CPM
Northville Township Manager

Glenn Caldwell
Northville Township Assistant Manager

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Budget Calendar



2025 Fiscal Year Budget Calendar

A budget calendar is essential for local government to ensure timely and organized financial planning, transparency, and effective resource allocation.

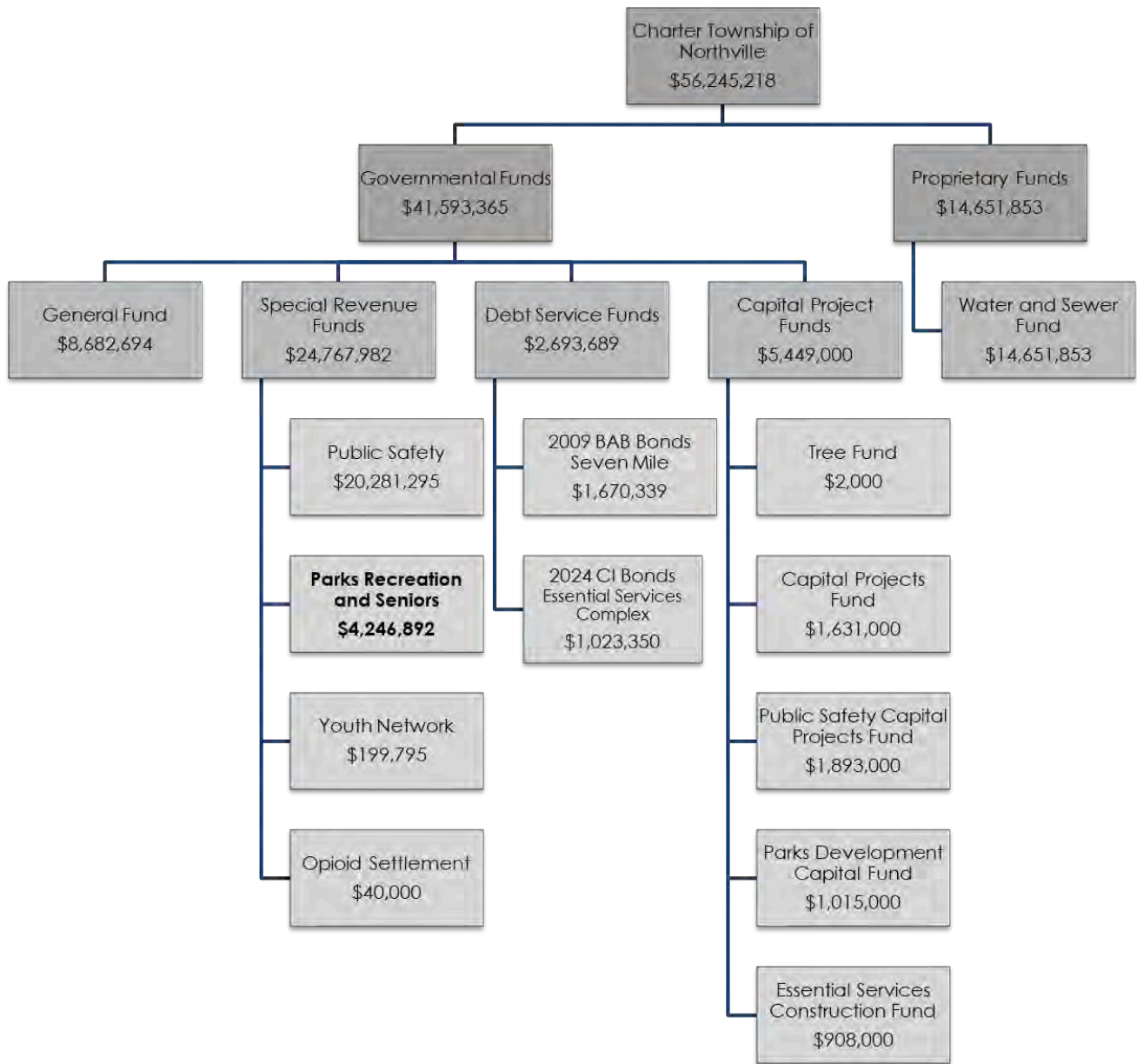
Charter Township of Northville, Michigan FISCAL YEAR 2025 BUDGET CALENDAR

<u>Date/Deadline</u>	<u>Party Responsible</u>	<u>Objective/Deliverable</u>
January 31, 2024	Finance	CIP Instructions and Fillable Form Released
February 29, 2024	Finance	Budget Preparation Manual Released
March 4, 2024	All	Board study session #1 on Township Goals
March 31, 2024	Department Directors Department Directors Manager/Finance/ITaC	2025-2028 Labor Requests due to Human Resources Narrative revisions due to ITaC (Rene) 2025 Budget Theme presented
April 15, 2024	Department Directors Human Resources	Completed CIP Requests due to Finance, including estimates 2025-2028 Labor Cost-Outs Prepared based on Labor Requests
May 4, 2024	All	Board study session #2 on CIP
May 31, 2024	Finance Human Resources Human Resources Manager/Finance/ITaC	CIP Plan Developed and incorporated into Operating Statements 2025-2028 Personnel Spreadsheet Updated 2024 Personnel Forecast Spreadsheet Updated Finalize Budget Front/Cover
June 28, 2024	Department Directors Department Directors Finance ITaC Manager/Finance/ITaC	Deadline for departments to input revenue and expenditure estimates in BSA for fiscal 2024 through the remainder of the fiscal year (operations and capital) Deadline for departments to input revenue and operations in BSA for fiscal 2025-2028 Deadline for Finance to enter Labor into BSA Deadline for review of Narratives Begin to develop presentation layout with ITaC
July 2024	All	Department Budget Meetings with Township Manager
July 31, 2024	Finance	Narratives incorporated into Budget Document
August 15, 2024	Manager/Finance	Budget Document sent to Manager for review
September 2024	All	Staff to collaborate with ITaC to complete budget presentation
October 31, 2024	All Manager/Finance/HR	Complete draft presentation Executive Committee Budget Presentation
November 7, 2024	Manager	Proposed Budget is Published on Township Website
November 12, 2024	All	Budget Study Session and Public Hearing
November 21, 2024	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
November 21, 2024	Finance	Staff proposes and Township Board reviews and approves fiscal 2024 year-end 4th quarter budget amendment, if needed
January 1, 2025	All	Fiscal year 2025 begins

2025 Proposed Budget Fund Structure



2025 Proposed Budget Fund Structure



Bolded fund represents a new fund in 2025.

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Governmental Funds Revenue and Expenditures

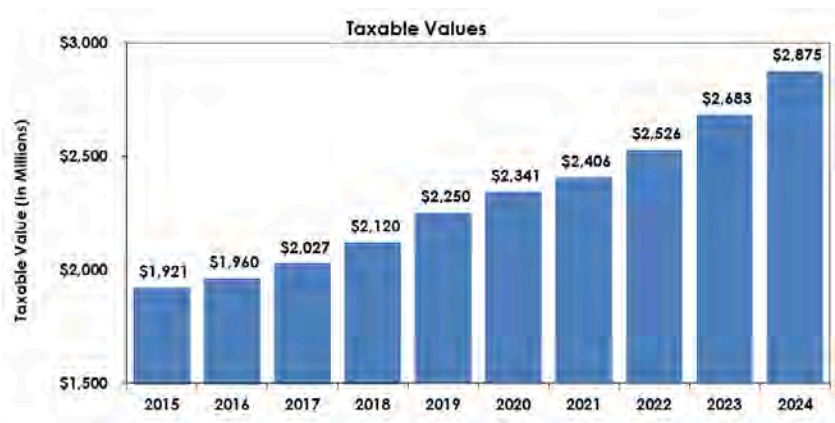


Property Taxes

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
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%
2024	\$ 2,875	7.2%



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*). As of 2023, all Eligible Manufacturing Personal Property is now exempt.

TABLE I. 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

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%:

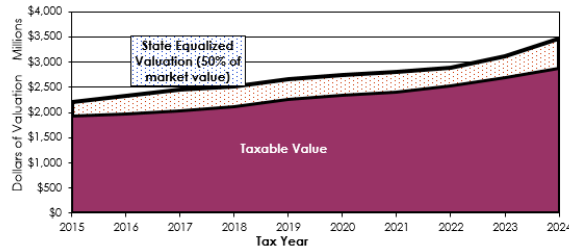
- Beginning with calendar year 2019, personal property tax losses, municipality (other than local school district, ISD or TIFA) reimbursement is based on the proportionate share of total acquisition cost of all eligible manufacturing personal property statewide based on the Local Community Stabilization 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.

Taxable Value Actual Compared to State Equalized Value (SEV)

Tax Liability Year	State Equalized Valuation (50% of market value)		Taxable Value		% Taxable Value of SEV
	Amount	% Change	Amount	% Change	
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%
2024	\$3,469,715,871	11.6%	\$2,875,249,590	7%	82.9%

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 uncapp to the SEV. In certain years, Northville Township's total taxable value rate of change moves larger than the SEV 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 2025, a millage reduction factor of 0.9962 was used to calculate Township millage rates.

The maximum authorized millage rates are calculated under Headlee as follows:

Nothville Township - 2024 TAXABLE VALUES AND MILLAGE RATES

For 2025 Fiscal Year (2024 Tax Year)

P.A.35 (HEADLEE) AND PROPOSAL A

	REAL	PERSONAL	TOTAL
Beginning taxable value	\$ 2,604,809,068	\$ 77,888,450	\$2,682,697,518
Additions	40,808,075	13,920,400	54,728,475
Losses	(1,759,140)	(7,560,200)	(9,319,340)
Adjustment	150,963,487	(3,820,550)	147,142,937
Ending taxable value	\$ 2,794,821,490	\$ 80,428,100	\$ 2,875,249,590

USEABLE TAX BASE

	2023 FISCAL YEAR	2024 FISCAL YEAR
Taxable value	\$2,682,697,518	\$ 2,875,249,590
Brownfield adjustment	(88,253,802)	(89,577,609)
Allowance for Board of Review & State Tax Tribunal	(500,000)	(500,000)
TAXABLE VALUE as adjusted	\$2,593,943,716	\$ 2,785,171,981

PA 86 of 2014, estimated taxable value to determine debt millage (associated with the Small Business Personal Property Exemption)

\$ 2,886,444,990

HEADLEE FORMULA

Beginning taxable balance	P.A.35 losses	Adjusted balance	Increase in inflation rate multiplier	2024 Millage Reduction Fraction
\$ 2,682,697,518	\$ (9,319,340)	\$ 2,673,378,178	X 5.100%	
\$ 2,875,249,590	\$ (54,728,475)	\$ 2,820,521,115	\$ 2,820,521,115	0.9962
Ending taxable	P.A.35 additions	Adjusted balance		

CHARTER TOWNSHIP OF NORTHVILLE, MICHIGAN
MILLAGE RATES, HEADLEE MAXIMUM RATES AND 2024 TAX LEVY

OPERATING FUNDS	MAXIMUM LEVY	HEADLEE		2024 LEVY	Expiration
		2023 Allowable Levy	Millage Reduction Fraction		
GENERAL OPERATING	\$ 1.0000	\$ 0.6513	0.9962	0.6488	N/A
GENERAL VOTED OPERATING	0.1176	0.1173	0.9962 *	0.1168	2026
PUBLIC SAFETY	6.4470	6.4366	0.9962 *	6.4121	2026
SHARED SERVICES	0.7574	0.7561	0.9962 *	0.7532	2026
DEBT SERVICE FUNDS					
SEVEN MILE PROPERTY DEBT SERVICE	N/A	N/A	N/A	0.4200	2029
				<u>\$ 8.3509</u>	

OPERATING FUNDS	MILLAGE			REVENUE	REMAINING CAPACITY
	2023	2024	CHANGE		
GENERAL OPERATING	0.6513	0.6488	(0.0025)	\$ 1,807,000	\$ -
GENERAL VOTED OPERATING	0.1173	0.1168	(0.0005)	325,000	\$ -
PUBLIC SAFETY	6.4366	6.4121	(0.0245)	17,859,000	\$ -
SHARED SERVICES	0.7561	0.7532	(0.0029)	2,098,000	\$ -
	<u>7.9613</u>	<u>7.9309</u>	<u>(0.0304)</u>		
DEBT SERVICE FUNDS					
SEVEN MILE PROPERTY DEBT SERVICE	0.3500	0.4200	0.0700	1,212,000	
	<u>0.3500</u>	<u>0.4200</u>	<u>0.0700</u>		
Total	<u>8.3113</u>	<u>8.3509</u>	<u>0.0396</u>	<u>\$ 23,301,000</u>	

* MCL 211.7a(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 2023:

	2023		2024	
	MILLS	TAXES	MILLS	TAXES
		\$ 200,000		\$ 210,000
2023 Tax Year				
General Operating	0.6513	\$ 130.26	0.6488	\$ 136.25
Public Safety	6.4366	1,287.32	6.4121	1,346.54
Shared Services	0.7561	151.22	0.7532	158.17
General Voted	0.1173	23.46	0.1168	24.53
Total Operating:	<u>7.9613</u>	<u>1,592.26</u>	<u>7.9309</u>	<u>1,665.49</u>
Seven Mile Property Debt Service	0.3500	70.00	0.4200	88.20
Total	<u>8.3113</u>	<u>\$ 1,662.26</u>	<u>8.3509</u>	<u>\$ 1,753.69</u>
Anticipated change between 2023 and 2024				\$ 91
2023 Inflation Rate Multiplier (capped)				5.0%

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Governmental Revenue Summary

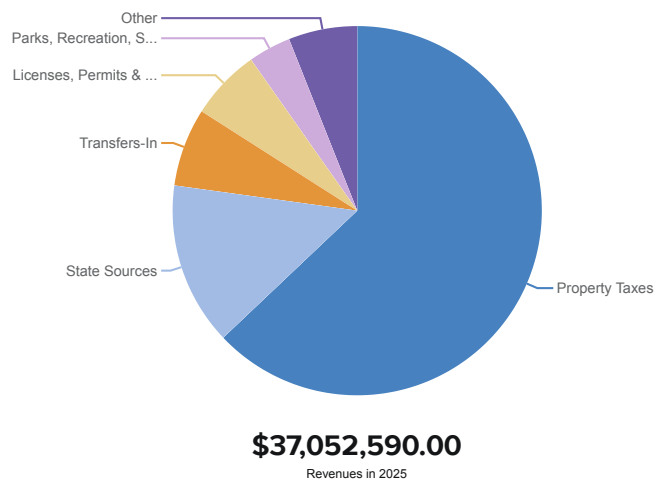


Overview

The following represents Fiscal Year 2025 governmental revenue estimates, as well as a four-year comparison of revenue by fund:

Revenue for General Fund and Other Governmental Funds

Data Updated Oct 28, 2024, 8:02 PM



Fiscal Year 2025 Budgeted Revenue (by category)

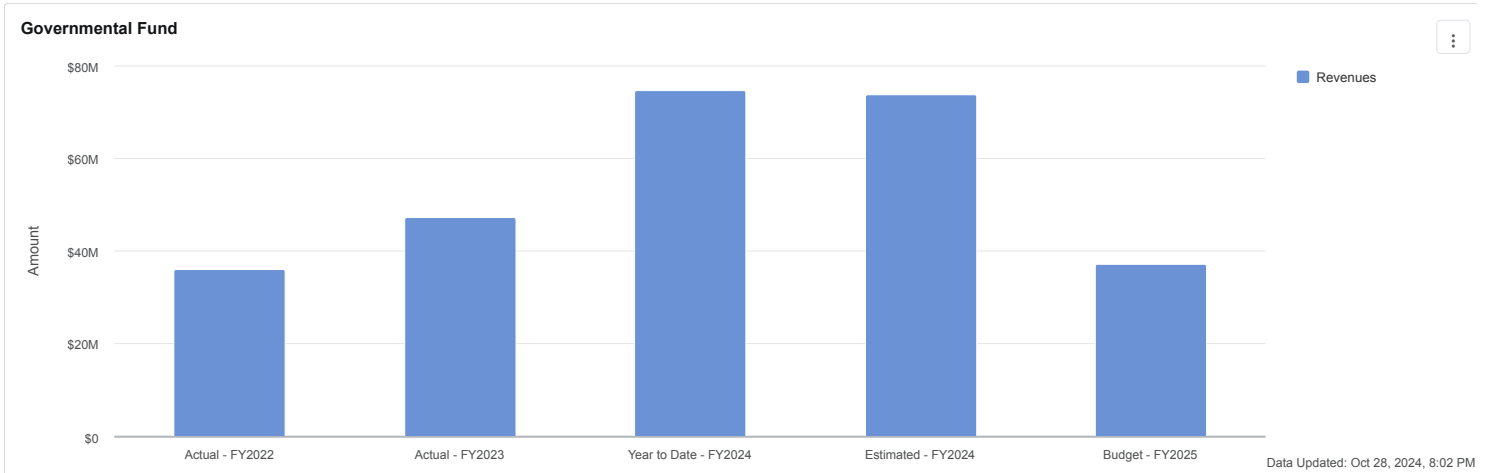
Fiscal Year 2025 Budgeted Revenue (by category)

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL REVENUE	
ESTIMATED REVENUE:				
Property Taxes	\$ 2,147,000	\$ 21,169,000	\$ 23,316,000	62.9%
Licenses, Permits & Charges for Services	1,193,500	1,104,967	2,298,467	6.2%
Federal Sources	-	10,000	10,000	0.0%
State Sources	3,415,000	1,867,000	5,282,000	14.3%
Other	261,000	326,468	587,468	1.6%
Fines & Forfeitures	-	24,100	24,100	0.1%
Parks, Recreation, and Senior Services Program Revenue	-	1,383,122	1,383,122	3.7%
Interest income	500,000	789,000	1,289,000	3.5%
Contribution Revenue	-	321,384	321,384	0.9%
Transfers In	-	2,541,049	2,541,049	6.9%
TOTAL ESTIMATED REVENUE	\$ 7,516,500	\$ 29,536,090	\$ 37,052,590	100.0%

Comparison of Revenue (Four-Year)

Comparison of Revenue (Four-Year)

FUND	2022 Actual	2023 Actual	2024 Projected	2025 Budget	% Change from Budget 2024 to Budget 2025
GENERAL FUND	8,989,917	\$ 11,935,941	\$ 9,055,620	\$ 7,516,500	-17.0%
SPECIAL REVENUE FUNDS					
Public Safety	17,722,019	18,386,210	19,306,412	19,831,687	2.7%
Parks Recreation and Seniors	2,490,285	2,746,737	2,721,306	3,852,403	41.6%
Youth Network	149,232	155,136	168,465	167,083	-0.8%
Opioid Settlement	-	78,825	94,000	27,000	-71.3%
DEBT SERVICE FUNDS					
2009 GO - Seven Mile Property Purchase	1,621,531	1,057,900	1,052,000	1,222,000	16.2%
2012 Refunding Bonds - Building Authority	1,005,550	1,055,950	-	-	0.0%
2009 Special Assessment Limited Tax Bonds	26,670	27,150	42,168	-	-100.0%
2024 Capital Improvement Bond - Essential Svcs	-	-	357,219	1,023,350	
CAPITAL PROJECT FUNDS					
Tree Fund	9,662	80,271	22,000	7,000	0.0%
Capital Projects	2,019,697	1,897,846	3,387,819	1,086,000	-67.9%
Public Safety Capital Projects	-	7,542,359	4,705,000	1,815,000	0.0%
Parks Development Capital Fund	1,973,296	2,022,416	2,202,117	429,567	0.0%
Essential Services Construction	-	210,645	28,897,652	-	0.0%
Improvement Revolving Fund	-	-	1,550,000	75,000	
OTHER GOVERNMENTAL FUNDS	\$ 27,017,942	\$ 35,261,445	\$ 64,506,158	\$ 29,536,090	-54.2%
TOTAL REVENUE	\$ 36,007,859	\$ 47,197,386	\$ 73,561,778	\$ 37,052,590	-49.6%



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Governmental Expenditure Summary

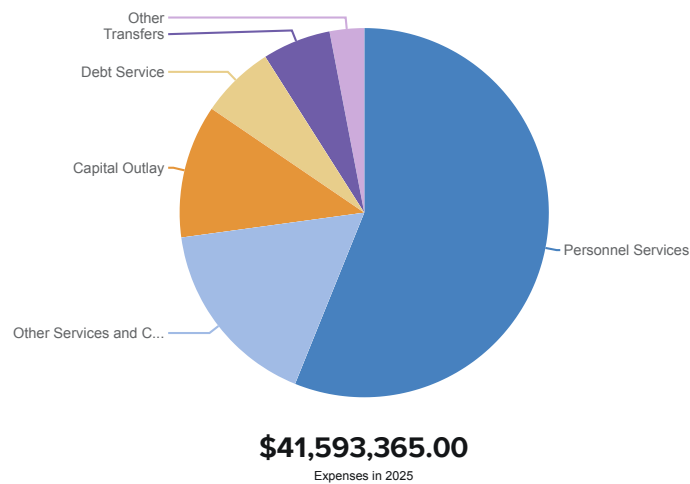


Overview

The following represents Fiscal Year 2025 governmental expenditures, as well as a four-year comparison of expenditures by fund.

Expenditures for General Fund and Other Governmental Funds

Data Updated Oct 28, 2024, 8:02 PM



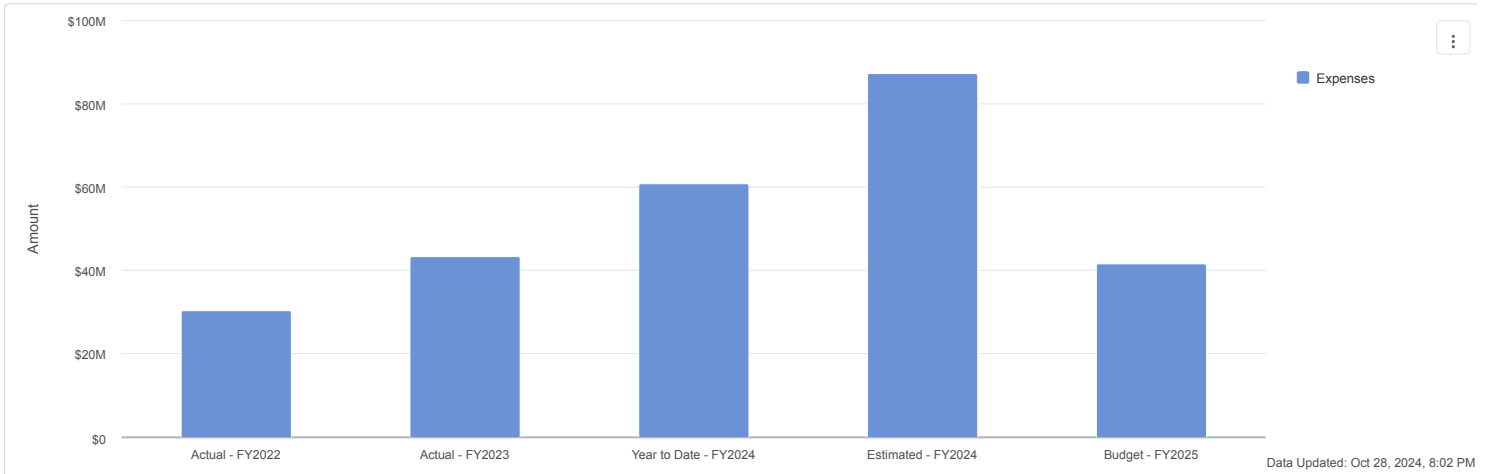
Fiscal Year 2025 Budgeted Expenditures (by category)

EXPENDITURES:	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL Expenditures	
Personnel Services	\$ 4,133,458	\$ 19,206,302	\$ 23,339,760	56.1%
Supplies	141,529	1,114,350	1,255,879	3.0%
Other Services and Charges	2,384,357	4,574,931	6,959,288	16.7%
Capital Outlay	-	4,853,700	4,853,700	11.7%
Debt Service	-	2,693,689	2,693,689	6.5%
Transfers Out	2,023,350	467,699	2,491,049	6.0%
TOTAL EXPENDITURES	\$ 8,682,694	\$ 32,910,671	\$ 41,593,365	100.0%

Comparison of Expenditures (Four-Year)

Comparison of Expenditures (Four-Year)

FUND	2022 Actual	2023 Actual	2024 Projected	2025 Budget	% Change from Budget 2024 to Budget 2025
GENERAL FUND	\$ 7,643,446	\$ 7,991,106	\$ 13,645,518	\$ 8,682,694	-36.4%
SPECIAL REVENUE FUNDS					
Public Safety	15,346,340	23,102,853	20,705,429	20,281,295	-2.0%
Parks Recreation and Seniors	2,260,549	2,946,147	3,170,445	4,246,892	34.0%
Youth Network	159,360	157,195	178,953	199,795	11.6%
Opioid Settlement	-	-	-	40,000	0.0%
DEBT SERVICE FUNDS					
2009 GO - Seven Mile Property Purchase	1,727,287	1,641,477	1,658,276	1,670,339	0.7%
2012 Refunding Bonds - Building Authority	1,005,550	1,055,700	489,182	-	0.0%
2009 Special Assessment Limited Tax Bonds	51,094	48,956	46,819	-	-100.0%
2024 Capital Improvement Bond - Essential Svcs	-	-	355,816	1,023,350	
CAPITAL PROJECT FUNDS					
Tree Fund	14,000	-	351,500	2,000	0.0%
Capital Projects	767,821	3,648,446	8,306,000	1,631,000	-80.4%
Public Safety Capital Projects	-	693,419	7,578,769	1,893,000	0.0%
Parks Development Capital Fund	1,459,787	1,824,618	3,123,206	1,015,000	
Essential Services Construction	-	147,786	27,042,819	908,000	
Improvement Revolving Fund	-	-	688,694	-	0.0%
OTHER GOVERNMENTAL FUNDS	\$ 22,791,788	\$ 35,266,597	\$ 73,695,908	\$ 32,910,671	-55.3%
TOTAL EXPENDITURES	\$ 30,435,234	\$ 43,257,703	\$ 87,341,426	\$ 41,593,365	-52.4%



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Fund Balance Summary



Overview

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 Projections

	FUND BALANCE PROJECTION		
	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Balance January 1, 2024	\$ 20,896,409	\$ 30,937,747	\$ 51,834,156
Estimated 2024:			
Revenue	9,055,620	64,506,158	73,561,778
Expenditures	(13,645,518)	(73,695,908)	(87,341,426)
Revenues over/(under) expenditures	(4,589,898)	(9,189,750)	(13,779,648)
Projected Balance December 31, 2024	16,306,511	21,747,997	38,054,508
Budget 2025:			
Revenue	7,516,500	29,536,090	37,052,590
Expenditures	(8,682,694)	(32,910,671)	(41,593,365)
Revenues over/(under) expenditures	(1,166,194)	(3,374,581)	(4,540,775)
Projected Balance December 31, 2025	\$ 15,140,317	\$ 18,373,416	\$ 33,513,733

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Brownfield Overview



Five-Mile and Seven-Mile Brownfield Summary

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 has been reached in 2024. TIR has not been factored into the 2025 budget.

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.



Former State Psychiatric Hospital; Building A

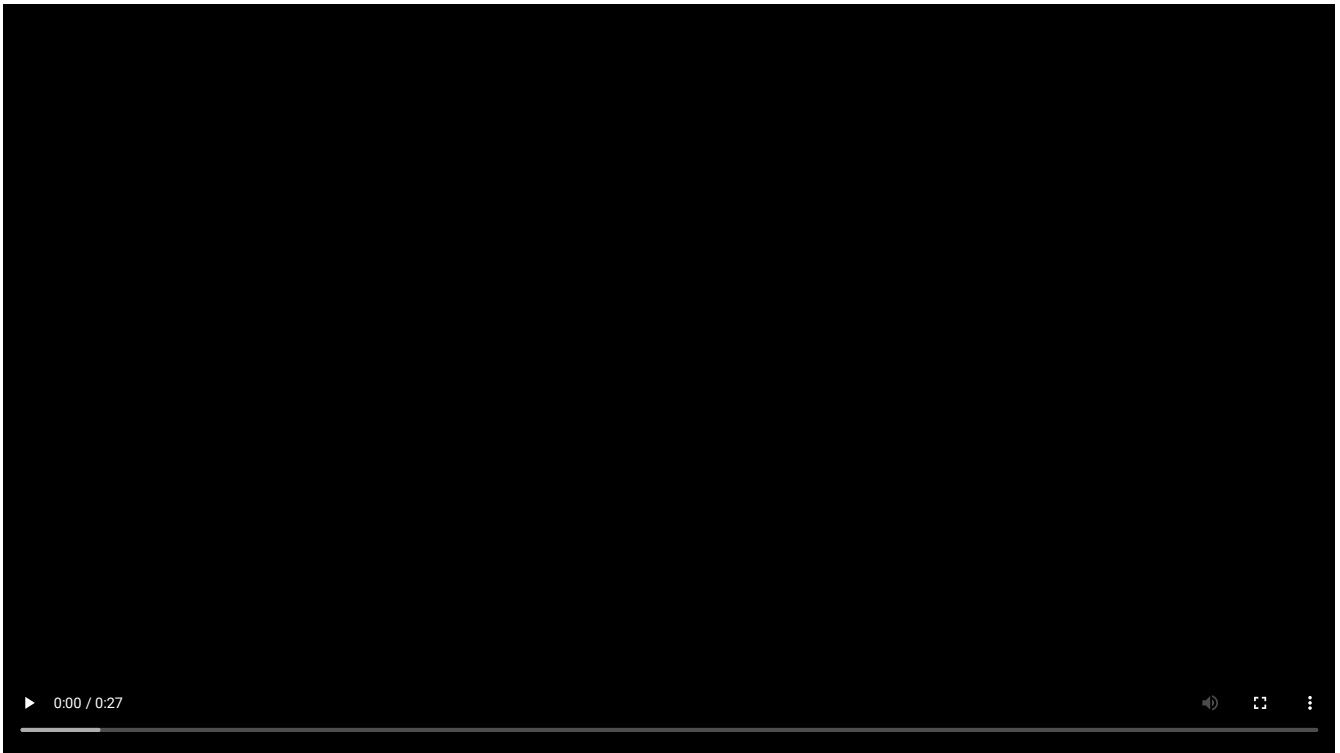


Former State Psychiatric Hospital; Interior Building 11



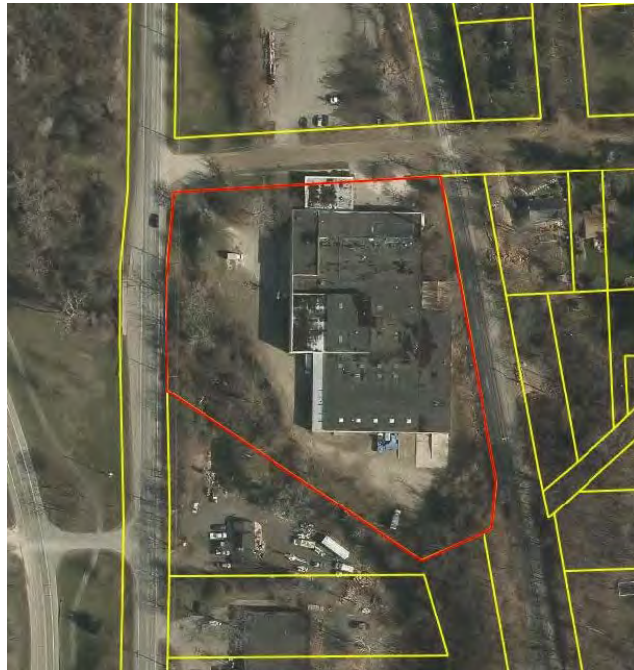
Former State Psychiatric Hospital; Exterior Building 11

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. The groundbreaking of the Essential Services Complex was held on May 14, 2024.



Mill Street

In March 2024, the Board of Trustees approved a new brownfield plan for the redevelopment of 42975 Mill Street. The project includes rehabilitation of the existing structure for the use of a self-storage facility.



GENERAL FUND

	2023	2024	2025	INCREASE
	BUDGET	BUDGET	BUDGET	(DECREASE)
MANAGER				
Township Manager	1	1	1	-
Executive Administrator	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
FINANCE & BUDGET				
Finance & Budget Director	1	1	1	-
Assistant Finance & Budget Director	1	1	1	-
Purchasing Manager	-	1	1	-
Communications & Grants Manager	0.5	0.5	-	(0.5)
	<u>2.5</u>	<u>3.5</u>	<u>3.0</u>	<u>(0.5)</u>
CLERK				
Clerk	1	1	1	-
Deputy Township Clerk	1	1	1	-
Clerk Associate	2	2	2	-
	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
INFORMATION TECHNOLOGY & COMMUNICATIONS				
ITaC Director	1	1	1	-
IT Manager	-	-	1	1
IT Support Analyst	2	1	1	-
IT Security & Support Analyst	-	1	-	(1)
IT Support Analyst - Public Safety	-	1	1	-
GIS Support Analyst	-	1	1	-
Communications & Media Specialist	0.5	0.5	1	0.5
Digital Marketing Specialist	1	1	1	-
	<u>4.5</u>	<u>6.5</u>	<u>7</u>	<u>0.5</u>
FACILITIES MANAGEMENT				
Facilities Manager	1	1	1	-
Maintenance Technician	1	1	1	-
Head Custodian	-	1	1	-
	<u>2</u>	<u>3</u>	<u>3</u>	<u>-</u>
HUMAN RESOURCES				
Assistant Township Manager / HR Director	-	1	-	(1)
Human Resources Director	1	-	1	1
Human Resources Specialist	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
BUILDING				
Chief Building Official	1	1	1	-
Building Associate	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
PLANNING				
Planner	1	1	1	-
Planning Associate	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
TOTAL GENERAL FUND				
	<u>21</u>	<u>25</u>	<u>25</u>	<u>-</u>

PUBLIC SAFETY FUND

	2023	2024	2025	INCREASE
	BUDGET	BUDGET	BUDGET	(DECREASE)
ADMINISTRATIVE DIVISION				
Director of Public Safety / Police Chief	-	1	1	-
Police Chief	1	-	-	-
Deputy Police Chief	1	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>7</u>	<u>8</u>	<u>8</u>	<u>-</u>
COMMUNICATIONS DIVISION				
Communications Systems Coordinator	1	1	1	-
Public Safety Officer	12	12	12	-
Records Clerk	2	2	2	-
	<u>15</u>	<u>15</u>	<u>15</u>	<u>-</u>
POLICE DIVISION				
Police Lieutenant	4	4	5	1
Police Sergeant	5	5	5	-
Police Officer	25	26	26	-
	<u>34</u>	<u>35</u>	<u>36</u>	<u>1</u>
FIRE DIVISION				
Battalion Chief	3	3	3	-
Fire Captain	3	3	3	-
Fire Lieutenant	3	3	3	-
Firefighter	24	24	24	-
	<u>33</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 FUND				
	<u>90</u>	<u>92</u>	<u>93</u>	<u>1</u>

YOUTH NETWORK FUND

	2023 BUDGET	2024 BUDGET	2025 BUDGET	INCREASE (DECREASE)
Youth Network Director	0.5	0.5	0.5	-
	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>-</u>
TOTAL YOUTH NETWORK FUND	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>-</u>

WATER & SEWER FUND

	2023 BUDGET	2024 BUDGET	2025 BUDGET	INCREASE (DECREASE)
Public Works Director	1	1	1	-
Deputy Public Services Director	1	1	1	-
Township Engineer	-	-	1	1
Public Works Superintendent	1	1	1	-
Operations Leader	-	1	1	-
Crew Leader	3	2	2	-
Operator	6	-	-	-
Equipment Operator	-	2	2	-
Utility Maintenance Worker	-	4	4	-
Water & Sewer Associate	1	1	1	-
Utility Billing Associate	1	1	1	-
TOTAL WATER AND SEWER FUND	<u>14</u>	<u>14</u>	<u>15</u>	<u>1</u>

PARKS & RECREATION FUND (SHARED SERVICES)

	2023 BUDGET	2024 BUDGET	2025 BUDGET	INCREASE (DECREASE)
ADMINISTRATION				
Parks & Recreation Director	1	1	1	-
Assistant Parks & Recreation Director	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
RECREATION				
Recreation Superintendent	1	1	1	-
Recreation Specialist	2	2	2	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
SENIOR SERVICES				
Senior Services Supervisor	1	1	1	-
Recreation Specialist	-	1	1	-
	<u>1</u>	<u>2</u>	<u>2</u>	<u>-</u>
PARKS AND FACILITIES MAINTENANCE				
Park and Facilities Superintendent	1	1	1	-
Park Specialist	3	3	4	1
Facilities Specialist	1	1	1	-
	<u>5</u>	<u>5</u>	<u>6</u>	<u>1</u>
TOTAL PARKS & RECREATION FUND	<u>11</u>	<u>12</u>	<u>13</u>	<u>1</u>

TOTAL PERSONNEL	<u>136.5</u>	<u>143.5</u>	<u>146.5</u>	<u>3</u>
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Financial Policies



Overview

Northville Township'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.
- 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.

Parks, Recreation, and Senior Services Operating Fund

The Township's fund balance for the Parks, Recreation, and Senior Services 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 shared service expenditures. Reserves in excess of the 16.7% may be transferred into the Parks Development Capital Projects Fund to allow for purchase or construction of capital items. The transferred funds will remain restricted.

Northville Youth Network Fund

The fund balance for the Youth Network Fund will be established within a minimum range of 16.7% of annual budgeted expenditures. The revenue from the special voted property tax millage for this fund is used specifically to support only shared service expenditures. 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 and personal property expenditures greater than \$5,000 that have 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 & 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.
- For the Township's complete procurement policies, please contact the Finance and Budget Department.

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 the financing mechanism for 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.

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Significant Budget and Accounting Policies



Overview

The budgeting and accounting policies of Northville Township 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, regardless of the actual pay date.

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:

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.

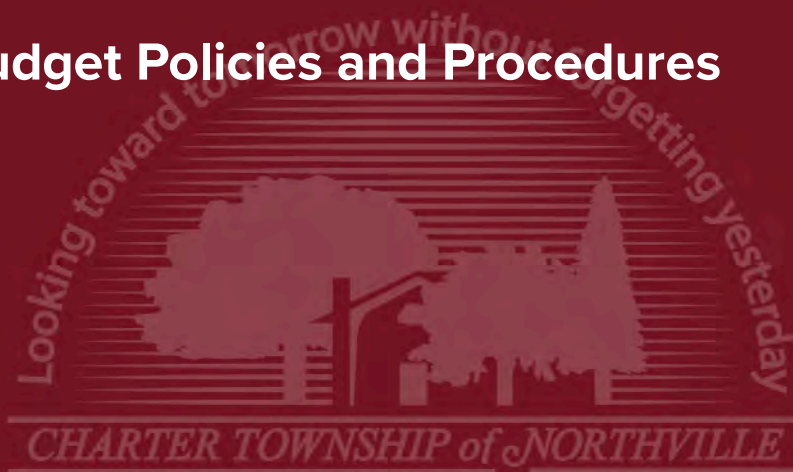
Liquidity - The Township's investment portfolio will remain sufficiently liquid to enable the Township to meet all operating requirements that might be reasonably anticipated.

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.

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.

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's multi-year budget plan, the capital improvements plan, financial policies, and direction from the Township Board.

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 available financial resources, which requires a 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:

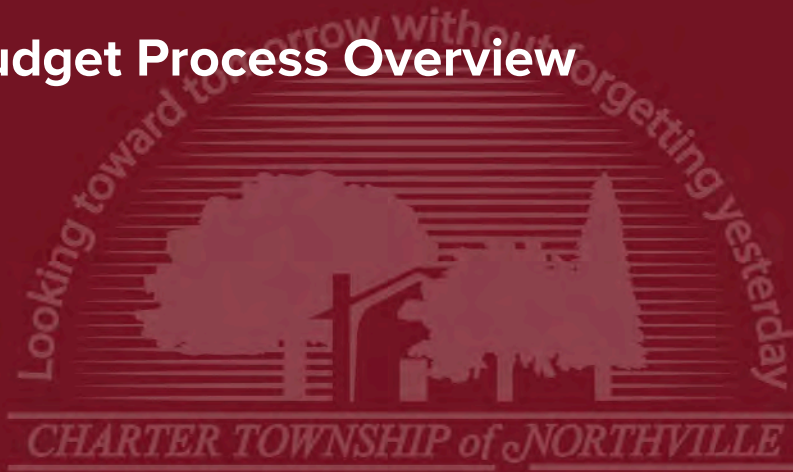
[Accountability and Transparency | Northville Township, MI](#)

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Budget Process Overview



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 helps to foster comprehensive community problem solving and policymaking. Second, the budget is a financial plan and management tool. The document helps 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 provides the Township Board, the public and staff with extensive information on the nature and scope of municipal operations and services.

Departmental Requests

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

Budget Review and Analysis

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

- Ensure that the intent of all budget requests is understood and that budget requests are complete.
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.
- Determine how proposed budgetary programs and associated changes are related to Township-wide goals and objectives.
- Develop comprehensive information and/or request further justification on budgeted items.
- Balance the needs of each department to total Township needs.

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

Building the Proposed Budget

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

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

Township Manager Review

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

Township Board Adoption

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

Budget Amendment Process

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

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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.

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.

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 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 2024 Annual Budget and Financial Plan for the 11th consecutive year.

The Township received high praise for completing an Annual Comprehensive Financial Report (ACFR) for the 11th 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, 2023, 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.

Program Highlights

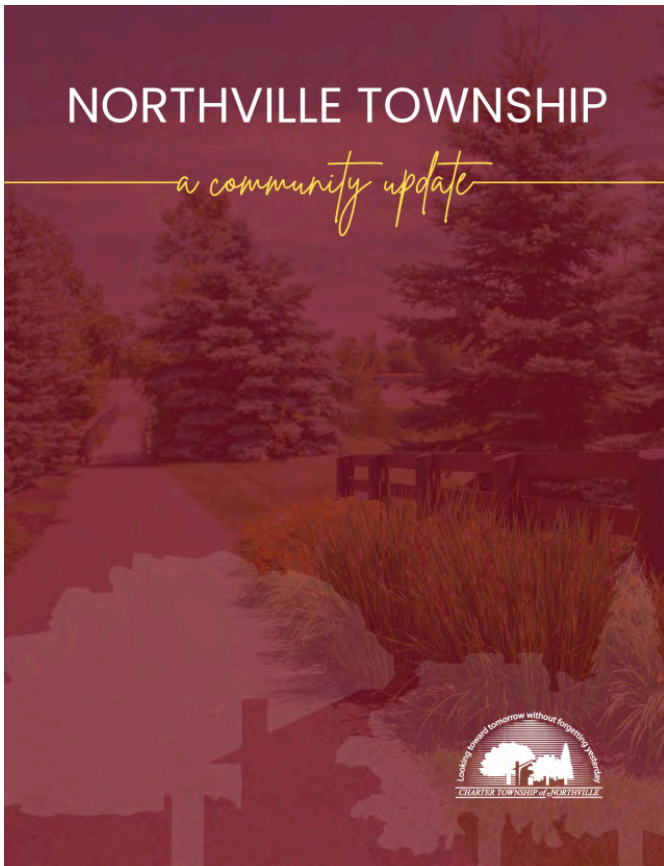
- The Government Finance Officers Association recommends a minimum fund balance reserve of 16.7% of budgeted expenditures.
- The Township will strive to establish all user charges and fees at a level considering the cost (operating, direct, indirect and capital) of providing the service.
- Reserves are 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	2023 Actual	2024 Target	2024 Actual	2024 Target Met or Exceeded	2025 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

Citizen-Focused Government



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. In 2023, it mailed the first-ever **Community Update** booklet (pictured left) to Township residents, sharing news on projects and reacquainting them with their local government. To further 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	12,453
Facebook followers	5,086
Twitter followers	969
Instagram followers	1,179
Nixle contacts	7,166
Website pages viewed in 2023	264,343

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 2,838 online building permits (building, electrical, mechanical, plumbing) and 6,169 inspections (building, electrical, mechanical, plumbing), some conducted remotely, in 2023.

Paperless Billing: It sent 16,451 paperless water bills in 2023, up 12% over 2022.

Online Payments: Northville Township moved to an online payment processor, InvoiceCloud, in June 2020. In 2023, it processed 33,885 payments including water, tax and building permits, a 7% increase over 2022.

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 cat, or in this case the dog, is now out of the bag. A 16-week-old male Goldendoodle 🐶 will be the newest addition to the Northville Township Police Department's team.

We are seeking the community's help in naming him. To make a suggestion, please leave your idea in the comments below 🗨️ or email socialmedia@twp.northville.mi.us. The deadline is Friday, Sept. 30. The Goldendoodle's chosen name will be announced next week.

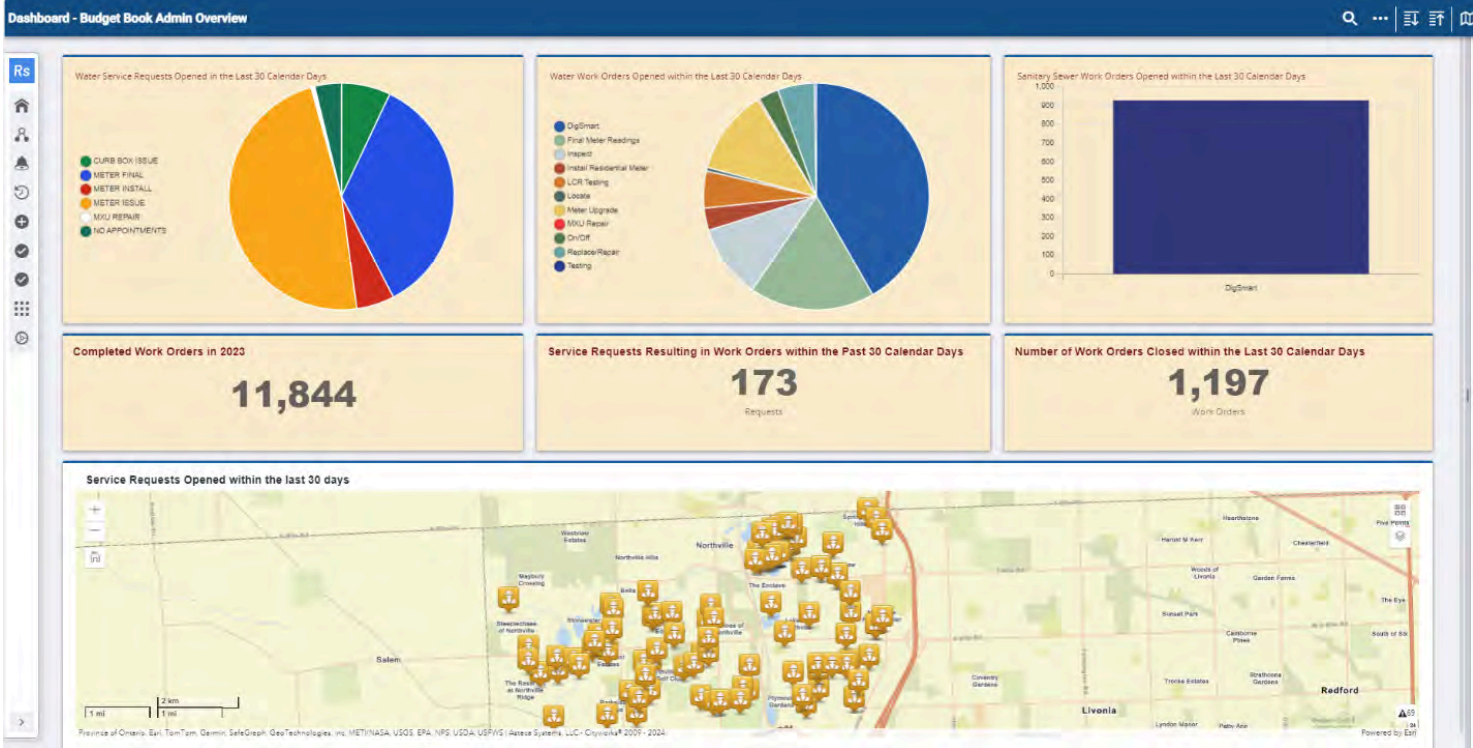
Read the full story: <https://ntwp.org/ntpdsupportdog>.

#ntwp #supportdog #NTPD #publicsafety #policedepartment



182

190 comments 17 shares



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 11,884 work orders using Cityworks in 2023. 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.

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



Multi-Year Budget 2025-2028



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*.

Over ten years ago, the Township moved from a single-year budget approach to a four-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 October 2023, the Michigan State Tax Commission released the Inflation Rate Multiplier for use in the 2024 Headlee calculations. This has decreased from 7.9% in 2022 to 5.1% in 2023, but included a slight Headlee reduction, affecting Township operating millages. The 2025 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.

In June 2024, Michigan legislature approved the state's FY 2024-25 budget which included **an increase in statutory revenue sharing funding**. Following months of advocacy by lobbying organizations, an additional \$75 million of new funding for statutory revenue sharing will be distributed to **all local governments**, providing increased funding and restoring funding to all townships, cities and villages to the statutory revenue sharing program.

Of the estimated \$670 million for statutory revenue sharing, the distribution provides:

- **\$520 million to be disbursed in the same proportion to current recipients as in current fiscal year** – this does not include the one-time funding for FY 2024.
- \$75 million in new revenue
 - \$40 million to be distributed to townships, cities and villages using a three-factor formula (previously utilized in 1998):
 - 1/3 inverse taxable value per capita,
 - 1/3 unit type population and
 - 1/3 yield equalizations
- \$75 million for a new Public Safety and Violence Prevention Fund to provide additional resources for police services and to support community violence intervention efforts; distribution to local units will be based on violent crime statistics and passage of House Bills 4605 and 4606 will be required to implement the fund.

Estimates applying the new funding model above are not available at the time of budget preparation, therefore, current estimates have been used and are expected to be conservative. For the fiscal year ending December 31, 2025, Northville Township's revenue sharing payments represent 45% of total estimated General Fund projected revenues, or \$3,415,000.

Beginning in October 2023, the Township began to receive an additional revenue sharing payment dedicated specifically to public safety. This will generate an estimated \$2,000 a year in annual revenue sharing within the Public Safety Operating Fund.

Investment Income: Under the leadership and guidance of the Township Treasurer and Deputy Treasurer, the Township adjusted its investment strategy to take advantage of the rising interest rates. As a result, investment income earned in 2023 exceeded \$4 million, compared to \$1 mill in 2022, and just \$76,000 in 2021. While 2024 has maintained this momentum, with interest income expected to remain on par with 2023 levels, forecasts indicate a potential decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling interest rates, the Township has made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

In addition to focusing on yield, the Township also focused on the safety of its investments. As of December 31, 2023, the uninsured and uncollateralized bank deposits was \$7.9 million, down from \$11.3 million on December 31, 2022.

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 continued to dedicate funding in its 2025 budget to help prepare for, respond to, and mitigate the impact of cyberattacks.

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Economic Assumptions and Millage Rates



Overview

The process of calculating the millage rates begins with determining the maximum authorized millage rate and applying the current year's Headlee reduction. For the calculation of the 2024 millage rates, which generate revenue for fiscal year 2025, the Headlee reduction reduced the authorized levy to a factor of 0.9962 - or 99.62% of the total authorized millage. The Headlee reduction affects all Township millage rates except for the voted debt millage.

The growth factor used for projecting property tax revenue is 4%, determined using data from the Township Assessor's office. This growth factor is considered conservative as it accounts for a higher inflation rate but does not include uncapping resulting from property sales.

The Township currently operates under three operating millages, all set to expire on December 31, 2026. These include the General Fund Voted Millage, Public Safety Millage, and Shared Services Millage. The budget for 2025 has been prepared without any increases planned for these three essential millages.

The voted debt millage is scheduled to expire on December 31, 2029. This millage rate is designed to generate sufficient revenue to cover upcoming debt service payments. Notably, the millage was reduced in both 2022 and 2023 to decrease reserve funds. An increase in 2024 is now necessary, with expectations for subsequent decreases leading up to the debt's expiration.

The Township's FY 2025 budget plan is calculated using a total millage rate of 8.3509 mills as detailed below:

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

Tax Year Fiscal Year	Actual	Estimated	BUDGET	PROJECTED		
	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028
Taxable Value	\$ 2,526,219,174	\$ 2,682,697,518	\$ 2,875,249,590	\$ 2,990,259,574	\$ 3,109,869,957	\$ 3,234,264,755
Less: Seven Mile Brownfield captured taxable value	(29,113,953)	(30,536,334)	(30,994,379)	(31,459,295)	(31,931,184)	(32,410,152)
Less: Five Mile Revolving Fund captured taxable value	(51,226,214)	(54,964,968)	(55,789,443)	(56,626,284)	(57,475,678)	(58,337,814)
Less: MITC Redevelopment Authority captured taxable value	(2,711,213)	(2,752,500)	(2,793,788)	(2,835,694)	(2,878,230)	(2,921,403)
Less: Allowance for tax tribunals	-	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Adjusted Taxable Value	\$ 2,443,167,795	\$ 2,593,943,716	\$ 2,785,171,981	\$ 2,898,838,300	\$ 3,017,084,864	\$ 3,140,095,386
PA 86 of 2014, taxable value to determine debt millage (Personal Property Exemption Loss)	\$ 2,532,684,674	\$ 2,693,942,368	\$ 2,886,644,990	\$ 3,002,110,790	\$ 3,122,195,222	\$ 3,247,083,031
Millage Rate						
General	0.6513	0.6513	0.6488	0.6488	0.6488	0.6488
General Voted Millage	0.1173	0.1173	0.1168	0.1168	0.1168	0.1168
Public Safety	6.4366	6.4366	6.4121	6.4121	6.4121	6.4121
Shared Services	0.7561	0.7561	0.7532	0.7532	0.7532	0.7532
Total Operating Millage	7.9613	7.9613	7.9309	7.9309	7.9309	7.9309
Seven Mile Property Debt Retirement	0.3500	0.3500	0.4200	0.4000	0.3900	0.3700
Total Debt Millage	0.3500	0.3500	0.4200	0.4000	0.3900	0.3700
Total Township Millage Rate	8.3113	8.3113	8.3509	8.3309	8.3209	8.3009
Taxes						
General Fund	\$ 1,591,000	\$ 1,689,000	\$ 1,807,000	\$ 1,881,000	\$ 1,957,000	\$ 2,037,000
General Fund Voted Millage	287,000	304,000	325,000	339,000	352,000	367,000
Police Safety Fund	15,726,000	16,696,000	17,859,000	18,588,000	19,346,000	20,135,000
Shared Services	1,847,000	1,961,000	2,098,000	2,183,000	2,272,000	2,365,000
Seven Mile Property Debt Retirement	886,000	943,000	1,212,000	1,201,000	1,218,000	1,201,000
Total property tax revenue	\$ 20,337,000	\$ 21,593,000	\$ 23,301,000	\$ 24,192,000	\$ 25,145,000	\$ 26,105,000
% Change in taxable value from the prior year	7.90%	6.19%	7.18%	4.00%	4.00%	4.00%

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General Fund



General Fund (Multi-Year Budget)

The General Fund serves as the Township's central operating fund, encompassing all financial resources of the general government not designated for other specific funds. Departments within the General Fund play critical roles in supporting essential township functions. These include executive oversight, budget preparation and management, processing of cash disbursements and receipts, tax collection and administration, assessing, facilities maintenance, technology and communications, human resources management, Township Clerk responsibilities, election administration, as well as building and planning. Together, these functions ensure the effective operation of all township departments.

Fund Balance Summary

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.

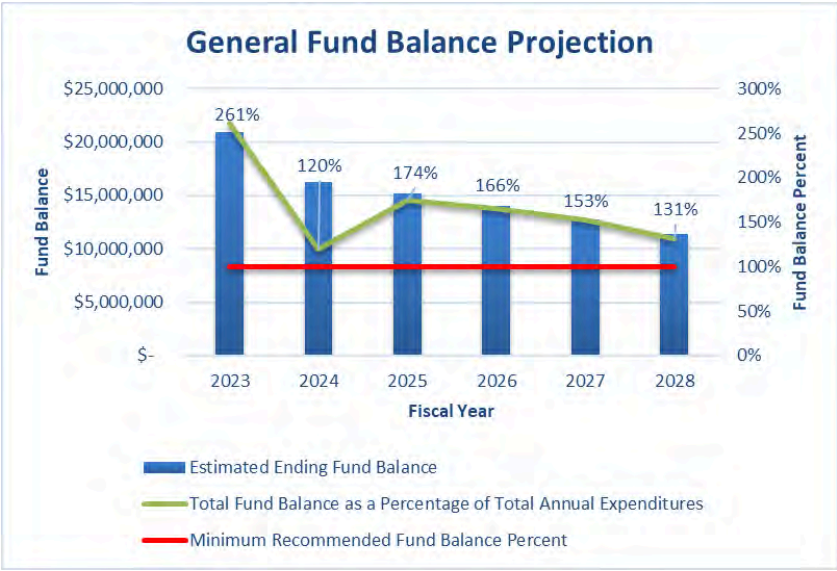
Use of fund balance may be considered if any of the following reasons exist:

- 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; and
- 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 including Pathways, Township Hall facilities, Township Hall vehicles, and Township Hall technology. Capital outlay is supported by the six-year capital improvement plan.

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.

For the current budgeting cycle, fund balance remains within the policy parameters ranging from 174% thru 131% of operating expenditures.



General Fund Revenues

Data Updated Oct 28, 2024, 8:02 PM



\$7,516,500.00
Revenues in 2025

General Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM



\$8,682,694.00
Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Property Taxes	\$1,907,507	\$2,015,000	\$2,147,000	\$2,235,000	\$2,324,000	\$2,419,000
Licenses, Permits & Charges for Service	\$1,863,910	\$1,482,470	\$1,193,500	\$1,173,500	\$1,043,500	\$1,028,500
Federal Sources	\$24,138	-	-	-	-	-
Other Revenue	\$1,304,405	\$1,396,800	\$261,000	\$261,000	\$261,000	\$261,000
Sale Proceeds	\$2,331,363	\$1,350	-	-	-	-
State Sources	\$3,560,537	\$3,410,000	\$3,415,000	\$3,415,000	\$3,415,000	\$3,415,000
Interest Income	\$944,082	\$750,000	\$500,000	\$300,000	\$100,000	\$100,000
REVENUES TOTAL	\$11,935,941	\$9,055,620	\$7,516,500	\$7,384,500	\$7,143,500	\$7,223,500

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
TRUSTEE						
Personnel Services	\$47,419	\$47,456	\$48,864	\$48,864	\$48,864	\$50,332
TRUSTEE TOTAL	\$47,419	\$47,456	\$48,864	\$48,864	\$48,864	\$50,332
EXECUTIVE						
Personnel Services	\$631,598	\$622,275	\$546,471	\$414,070	\$427,889	\$443,533
Other Services and Charges	\$885,175	\$665,866	\$759,050	\$766,660	\$775,490	\$785,670
Supplies	\$4,655	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
EXECUTIVE TOTAL	\$1,521,428	\$1,295,641	\$1,313,021	\$1,188,230	\$1,210,879	\$1,236,703
FINANCE AND BUDGET						
Personnel Services	\$611,128	\$697,023	\$717,825	\$749,195	\$774,880	\$809,463
Other Services and Charges	\$123,909	\$115,381	\$186,640	\$181,680	\$179,630	\$193,020
Supplies	\$10,065	\$13,225	\$14,200	\$14,950	\$15,675	\$16,425
FINANCE AND BUDGET TOTAL	\$745,102	\$825,629	\$918,665	\$945,825	\$970,185	\$1,018,908
CLERK						
Personnel Services	\$300,392	\$299,237	\$318,421	\$324,387	\$350,280	\$367,973
Other Services and Charges	\$42,660	\$51,450	\$61,200	\$53,000	\$52,200	\$54,200
Supplies	\$1,885	\$13,500	\$16,500	\$13,900	\$14,100	\$14,300
CLERK TOTAL	\$344,937	\$364,187	\$396,121	\$391,287	\$416,580	\$436,473
Information Technology and Communication						
Personnel Services	\$596,423	\$750,009	\$866,079	\$873,129	\$931,522	\$966,362
Other Services and Charges	\$126,361	\$174,900	\$179,850	\$169,600	\$168,650	\$173,000
Supplies	\$778	\$4,700	\$3,700	\$3,700	\$3,700	\$3,700
INFORMATION TECHNOLOGY AND COMMUNICATION TOTAL	\$723,562	\$929,609	\$1,049,629	\$1,046,429	\$1,103,872	\$1,143,062
TREASURER						
Personnel Services	\$26,943	\$26,963	\$27,764	\$27,764	\$27,764	\$28,597
Other Services and Charges	\$9,942	\$11,775	\$13,740	\$14,325	\$14,750	\$14,995
Supplies	\$15,720	\$16,100	\$17,585	\$18,465	\$19,135	\$19,705
TREASURER TOTAL	\$52,605	\$54,838	\$59,089	\$60,554	\$61,649	\$63,297
ASSESSING						
Other Services and Charges	\$380,366	\$406,140	\$442,925	\$463,475	\$484,925	\$507,575
Supplies	\$5,718	\$6,135	\$6,775	\$7,100	\$7,425	\$7,850
ASSESSING TOTAL	\$386,084	\$412,275	\$449,700	\$470,575	\$492,350	\$515,425
ELECTIONS						
Personnel Services	\$180,234	\$297,826	\$282,989	\$406,092	\$296,215	\$539,760
Other Services and Charges	\$35,496	\$62,600	\$52,800	\$60,800	\$60,800	\$80,300
Supplies	\$25,779	\$85,725	\$43,200	\$61,100	\$38,100	\$95,000
ELECTIONS TOTAL	\$241,509	\$446,151	\$378,989	\$527,992	\$395,115	\$715,060
Facility Operations						
Personnel Services	\$375,708	\$400,394	\$436,998	\$452,031	\$467,878	\$484,330
Other Services and Charges	\$270,940	\$261,800	\$239,250	\$240,350	\$239,350	\$241,850
Supplies	\$20,662	\$21,800	\$21,800	\$21,800	\$21,800	\$22,300
FACILITY OPERATIONS TOTAL	\$667,310	\$683,994	\$698,048	\$714,181	\$729,028	\$748,480
HUMAN RESOURCES						
Personnel Services	\$273,687	\$284,789	\$299,993	\$310,107	\$320,766	\$331,875
Other Services and Charges	\$42,426	\$46,650	\$66,300	\$68,175	\$72,150	\$73,625
Supplies	\$770	\$609	\$969	\$1,029	\$1,089	\$1,149
HUMAN RESOURCES TOTAL	\$316,884	\$332,048	\$367,262	\$379,311	\$394,005	\$406,649
Building Department						
Personnel Services	\$252,746	\$254,148	\$270,550	\$262,881	\$292,435	\$306,825
Other Services and Charges	\$226,638	\$264,350	\$264,500	\$265,100	\$275,650	\$280,650
Supplies	\$5,716	\$8,800	\$8,800	\$9,000	\$9,000	\$9,000
BUILDING DEPARTMENT TOTAL	\$485,100	\$527,298	\$543,850	\$536,981	\$577,085	\$596,475
Planning Department						
Personnel Services	\$259,547	\$286,038	\$317,504	\$329,538	\$342,419	\$356,026
Other Services and Charges	\$71,856	\$92,635	\$118,102	\$44,695	\$40,959	\$27,875
Supplies	\$124	\$500	\$500	\$500	\$500	\$500
PLANNING DEPARTMENT TOTAL	\$331,527	\$379,173	\$436,106	\$374,733	\$383,878	\$384,401
Transfers						
Transfers	\$2,127,620	\$7,347,219	\$2,023,350	\$1,798,750	\$1,601,750	\$1,348,100
TRANSFERS TOTAL	\$2,127,620	\$7,347,219	\$2,023,350	\$1,798,750	\$1,601,750	\$1,348,100
EXPENSES TOTAL	\$7,991,085	\$13,645,518	\$8,682,694	\$8,483,712	\$8,385,240	\$8,663,365

Public Safety Operating Fund



Public Safety Operating Fund (Multi-Year Budget)

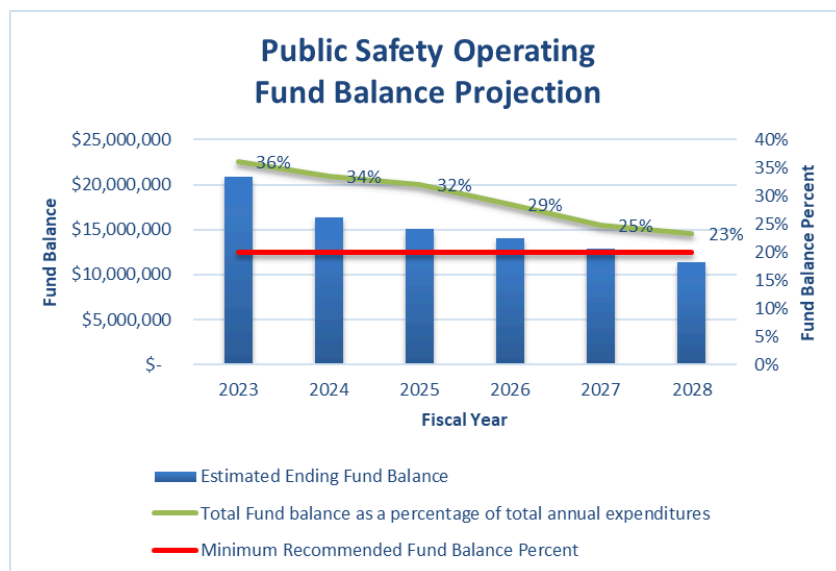
The Public Safety Operating Fund, a special revenue fund, is used to account for the operations of strictly police and fire. This fund receives its primary revenue source pursuant to a voter-approved millage.

Annually, the Public Safety Operating Fund transfers reserves in excess of 20% of operating into its Public Safety Capital Fund. The purpose of this 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.

Fund Balance Summary

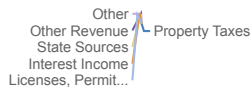
The target fund balance for the Public Safety Operating Fund is set to a minimum of 16.7% of its annual operating expenses, equivalent to maintaining reserves for two months of operating costs. This practice aligns with the Government Finance Officers Association (GFOA) best practices, ensuring sufficient financial preparedness to sustain essential public safety services during unforeseen circumstances.

For the current budgeting cycle, the fund balance remains within the targeted range, maintaining between 32% and 23% of operating expenditures.



Public Safety Operating Revenue

Data Updated Oct 28, 2024, 8:02 PM

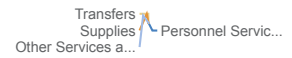


\$19,831,687.00

Revenues in 2025

Public Safety Operating Expenses

Data Updated Oct 28, 2024, 8:02 PM



\$20,281,295.00

Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Property Taxes	\$15,853,749	\$16,746,000	\$17,859,000	\$18,588,000	\$19,346,000	\$20,135,000
Licenses, Permits & Charges for Service	\$1,153,297	\$1,044,090	\$1,104,967	\$1,121,812	\$1,124,227	\$1,136,976
Federal Sources	\$95,186	\$179,505	\$10,000	\$10,000	\$10,000	\$10,000
Other Revenue	\$124,533	\$331,840	\$131,620	\$135,515	\$138,720	\$143,900
Sale Proceeds	\$2,165	-	-	-	-	-
State Sources	\$239,483	\$230,377	\$202,000	\$202,000	\$202,000	\$202,000
Fines & Forfeitures	\$28,391	\$24,600	\$24,100	\$24,100	\$24,100	\$24,100
Interest Income	\$889,404	\$750,000	\$500,000	\$300,000	\$100,000	\$100,000
REVENUES TOTAL	\$18,386,208	\$19,306,412	\$19,831,687	\$20,381,427	\$20,945,047	\$21,751,976

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Police Department						
Personnel Services	\$7,924,951	\$8,715,374	\$9,558,000	\$10,115,271	\$10,525,308	\$10,801,657
Debt Service	\$948	-	-	-	-	-
Other Services and Charges	\$963,125	\$1,136,010	\$1,100,786	\$1,120,186	\$1,119,386	\$1,129,786
Supplies	\$382,954	\$446,333	\$518,440	\$421,870	\$426,650	\$426,650
Capital Outlay	\$0	-	-	-	-	-
POLICE DEPARTMENT TOTAL	\$9,271,980	\$10,297,717	\$11,177,226	\$11,657,327	\$12,071,344	\$12,358,093
Fire Department						
Personnel Services	\$6,340,841	\$6,715,612	\$7,701,669	\$7,848,462	\$8,103,530	\$8,210,091
Other Services and Charges	\$564,447	\$705,000	\$814,200	\$805,700	\$809,500	\$813,000
Supplies	\$425,909	\$487,100	\$488,200	\$493,100	\$494,100	\$495,100
Capital Outlay	-\$324	-	-	-	-	-
FIRE DEPARTMENT TOTAL	\$7,330,873	\$7,907,712	\$9,004,069	\$9,147,262	\$9,407,130	\$9,518,191
Transfers						
Transfers	\$6,500,000	\$2,500,000	\$100,000	\$100,000	\$100,000	\$100,000
TRANSFERS TOTAL	\$6,500,000	\$2,500,000	\$100,000	\$100,000	\$100,000	\$100,000
EXPENSES TOTAL	\$23,102,853	\$20,705,429	\$20,281,295	\$20,904,589	\$21,578,474	\$21,976,284

Parks, Recreation and Senior Services Fund



Parks, Recreation, and Senior Services Fund (Multi-Year Budget)

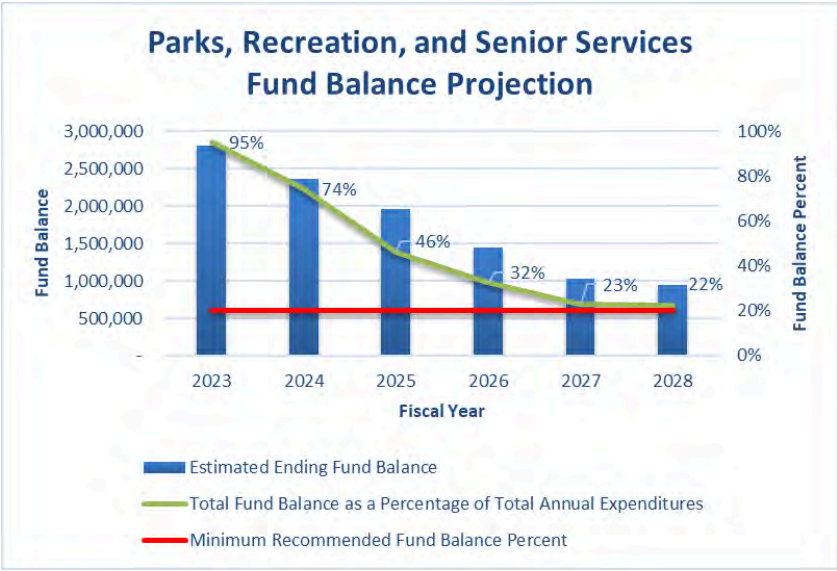
The Parks, Recreation, and Senior Services Fund, a special revenue fund, was established as part of the Shared Services Agreement between the Charter Township of Northville and the City of Northville, with the cooperation of the Northville Public Schools. It accounts for activities which provide senior, youth, and community recreation programs; the maintenance of land and capital for parks and recreational purposes; and for the operation of public park facilities.

Net Township contributions will continue to align with the cost allocation percentage presented within the Shared Services Agreement. Net contributions include property tax revenue received from the shared services millage, less transfers to the Northville Youth Network and the Parks Development Capital Fund.

Fund Balance Summary

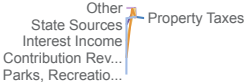
The target fund balance for the Parks, Recreation, and Senior Services Fund is set to a minimum of 16.7% of its annual operating expenses, equivalent to maintaining reserves for two months of operating costs. This practice aligns with the Government Finance Officers Association (GFOA) best practices, ensuring sufficient financial preparedness to sustain essential services during unforeseen circumstances.

For the current budgeting cycle, the fund balance remains within the targeted range, maintaining between 46% and 22% of operating expenditures.



Parks, Recreation, and Senior Services Fund Revenues

Data Updated Oct 28, 2024, 8:02 PM



\$3,852,403.00
Revenues in 2025

Parks, Recreation, and Senior Services Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM



\$4,246,892.00
Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Property Taxes	-	-	\$2,098,000	\$2,183,000	\$2,272,000	\$2,365,000
Federal Sources	-	\$20,000	-	-	-	-
Other Revenue	\$47,115	\$23,750	\$6,281	\$6,281	\$6,281	\$6,281
Contribution Revenue	\$1,380,249	\$1,337,674	\$300,000	\$315,000	\$330,750	\$347,288
State Sources	-	-	\$15,000	\$15,000	\$15,000	\$15,000
Parks, Recreation, Seniors Program Revenue	\$1,180,153	\$1,239,882	\$1,383,122	\$1,399,747	\$1,414,397	\$1,418,877
Interest Income	\$139,218	\$100,000	\$50,000	\$25,000	\$15,000	\$15,000
REVENUES TOTAL	\$2,746,735	\$2,721,306	\$3,852,403	\$3,944,028	\$4,053,428	\$4,167,446

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Administration						
Personnel Services	\$400,544	\$329,452	\$347,765	\$360,677	\$374,477	\$388,933
Other Services and Charges	\$123,803	\$89,700	\$126,575	\$131,675	\$115,380	\$120,480
Supplies	\$844	\$4,000	\$4,500	\$4,500	\$5,000	\$5,500
Capital Outlay	\$95	-	-	-	-	-
ADMINISTRATION TOTAL	\$525,287	\$423,152	\$478,840	\$496,852	\$494,857	\$514,913
Recreation						

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Personnel Services	\$246,281	\$340,216	\$373,855	\$384,675	\$396,206	\$408,251
Other Services and Charges	\$449,482	\$463,520	\$579,433	\$590,448	\$597,573	\$606,238
Supplies	\$1,354	\$2,685	\$4,500	\$4,500	\$4,500	\$4,500
Capital Outlay	\$9,776	\$2,000	\$29,700	\$6,500	\$3,950	\$2,250
RECREATION TOTAL	\$706,893	\$808,421	\$987,488	\$986,123	\$1,002,229	\$1,021,239
Parks Maintenance						
Personnel Services	\$386,406	\$469,380	\$633,138	\$762,262	\$793,172	\$825,675
Other Services and Charges	\$64,202	\$224,540	\$246,300	\$268,825	\$272,526	\$282,400
Supplies	\$72,378	\$73,000	\$84,500	\$89,750	\$95,000	\$97,750
Capital Outlay	\$246,135	\$155,000	\$224,500	\$211,600	\$215,000	\$215,000
PARKS MAINTENANCE TOTAL	\$769,120	\$921,920	\$1,188,438	\$1,332,437	\$1,375,698	\$1,420,825
Senior Services						
Personnel Services	\$83,853	\$209,902	\$215,229	\$222,732	\$230,795	\$239,254
Other Services and Charges	\$188,807	\$192,577	\$244,006	\$244,809	\$248,303	\$252,104
Supplies	\$1,547	\$2,982	\$4,200	\$4,200	\$4,200	\$4,200
SENIOR SERVICES TOTAL	\$274,207	\$405,461	\$463,435	\$471,741	\$483,298	\$495,558
Community Center						
Personnel Services	\$86,434	\$75,503	\$90,208	\$92,914	\$95,702	\$98,572
Other Services and Charges	\$92,868	\$115,500	\$91,800	\$91,800	\$91,800	\$91,800
Supplies	\$7,710	\$5,500	\$6,000	\$6,500	\$6,500	\$6,500
Capital Outlay	\$79,906	\$10,374	\$111,500	\$200,000	\$175,000	–
COMMUNITY CENTER TOTAL	\$266,917	\$206,877	\$299,508	\$391,214	\$369,002	\$196,872
Hillside						
Personnel Services	\$68,990	\$54,912	\$60,139	\$61,942	\$63,801	\$65,714
Other Services and Charges	\$51,679	\$51,328	\$60,306	\$60,438	\$61,759	\$62,400
Supplies	\$3,192	\$3,500	\$3,500	\$4,000	\$4,500	\$5,000
Capital Outlay	–	–	\$56,000	–	–	–
HILLSIDE TOTAL	\$123,861	\$109,740	\$179,945	\$126,380	\$130,060	\$133,114
NV Baseball/Softball						
Personnel Services	\$28,811	\$33,175	\$49,522	\$51,007	\$52,537	\$54,114
Other Services and Charges	\$81,968	\$83,000	\$83,500	\$83,500	\$84,000	\$84,500
NV BASEBALL/SOFTBALL TOTAL	\$110,779	\$116,175	\$133,022	\$134,507	\$136,537	\$138,614
Northville Soccer Association						
Personnel Services	\$38,386	\$46,699	\$38,517	\$39,672	\$40,863	\$42,088
Other Services and Charges	\$130,696	\$132,000	\$125,000	\$125,000	\$125,500	\$125,000
NORTHVILLE SOCCER ASSOCIATION TOTAL	\$169,082	\$178,699	\$163,517	\$164,672	\$166,363	\$167,088
Transfers						
Transfers	–	–	\$352,699	\$355,523	\$308,554	\$161,539
TRANSFERS TOTAL	–	–	\$352,699	\$355,523	\$308,554	\$161,539
EXPENSES TOTAL	\$2,946,146	\$3,170,445	\$4,246,892	\$4,459,449	\$4,466,598	\$4,249,762

LOGOTYPE

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Northville Youth Network Fund



NORTHVILLE
YouthNetwork
helping to raise a community



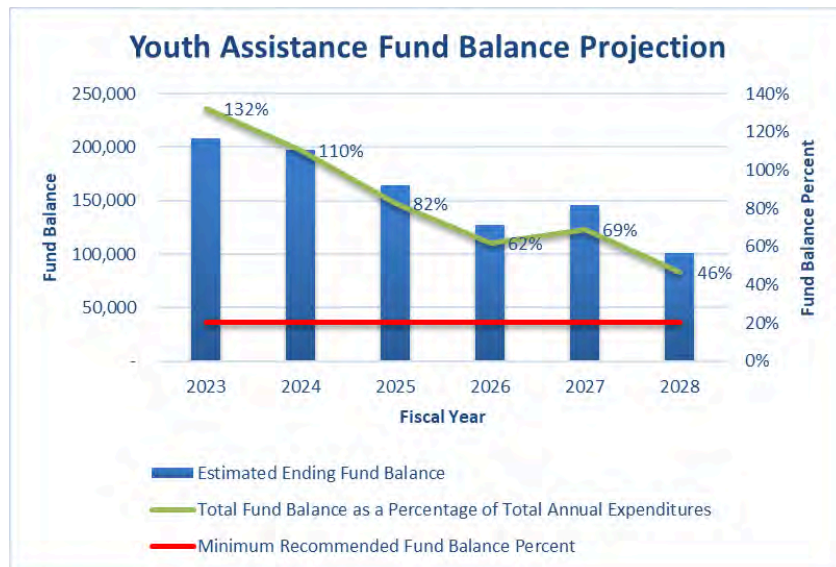
Northville Youth Network Fund (Multi-Year Budget)

The Northville Youth Network (NYN) Fund, a special revenue fund, was established 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. It accounts for activities which provide youth services and programs.

Fund Balance Summary

The target fund balance for the Northville Youth Network Fund is set to a minimum of 16.7% of its annual operating expenses, equivalent to maintaining reserves for two months of operating costs. This practice aligns with the Government Finance Officers Association (GFOA) best practices, ensuring sufficient financial preparedness to sustain essential services during unforeseen circumstances.

For the current budgeting cycle, the fund balance remains within the targeted range, maintaining between 82% and 46% of operating expenditures.



**Northville Youth Network
Fund Revenues**

Data Updated Oct 28, 2024, 8:02 PM

Interest Income
Contribution Rev...
Other Revenue

\$167,083.00

Revenues in 2025

**Northville Youth Network
Fund Expenditures**

Data Updated Oct 28, 2024, 8:02 PM

Supplies
Other Services a...
Personnel Servic...

\$199,795.00

Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Other Revenue	\$33,471	\$39,650	\$25,000	\$25,000	\$25,000	\$25,000
Contribution Revenue	\$115,636	\$118,815	\$19,384	\$19,917	\$29,701	\$20,895
Transfers-In						
Transfer from other funds	-	-	\$117,699	\$120,523	\$173,554	\$126,539
TRANSFERS-IN TOTAL	-	-	\$117,699	\$120,523	\$173,554	\$126,539
Interest Income	\$6,029	\$10,000	\$5,000	\$3,000	\$1,000	\$1,000
REVENUES TOTAL	\$155,136	\$168,465	\$167,083	\$168,440	\$229,255	\$173,434

Expenditures by Department & Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Youth Assistance						
Personnel Services	\$107,754	\$122,943	\$138,260	\$142,540	\$146,822	\$151,103
Other Services and Charges	\$49,112	\$55,650	\$61,025	\$62,575	\$63,785	\$66,050
Supplies	\$329	\$360	\$510	\$560	\$610	\$660
YOUTH ASSISTANCE TOTAL	\$157,195	\$178,953	\$199,795	\$205,675	\$211,217	\$217,813
EXPENSES TOTAL	\$157,195	\$178,953	\$199,795	\$205,675	\$211,217	\$217,813

LOGOTYPE

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Opioid Settlement Fund



Opioid Settlement Fund (Multi-Year Budget)

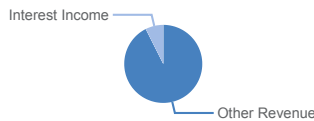
The Opioid Settlement Fund, a special revenue fund, reports revenue that is restricted for certain eligible costs as it relates to opioid remediation.

Fund Balance Summary

The fund balance in the opioid settlement fund will be determined by eligible expenses, which are currently under review by management. As legislation continues to evolve and provide clearer guidance, these expenses will be defined and allocated accordingly, and a target fund balance will be determined.

Opioid Settlement Fund Revenues

Data Updated Oct 28, 2024, 8:02 PM



\$27,000.00

Revenues in 2025

Opioid Settlement Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM

Transfers Other Services a...

\$40,000.00

Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET		PROJECTED		
		FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues							
Other Revenue		\$76,564	\$90,000	\$25,000	\$25,000	\$25,000	\$25,000
Interest Income		\$2,261	\$4,000	\$2,000	\$1,000	\$500	\$500
REVENUES TOTAL		\$78,825	\$94,000	\$27,000	\$26,000	\$25,500	\$25,500

Expenditures by Department & Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Police Department						
Other Services and Charges	–	–	\$12,500	\$12,500	\$12,500	\$12,500
POLICE DEPARTMENT TOTAL	–	–	\$12,500	\$12,500	\$12,500	\$12,500
Fire Department						
Other Services and Charges	–	–	\$12,500	\$12,500	\$12,500	\$12,500
FIRE DEPARTMENT TOTAL	–	–	\$12,500	\$12,500	\$12,500	\$12,500
Transfers						
Transfers	–	–	\$15,000	\$15,000	\$15,000	\$15,000
TRANSFERS TOTAL	–	–	\$15,000	\$15,000	\$15,000	\$15,000
EXPENSES TOTAL	–	–	\$40,000	\$40,000	\$40,000	\$40,000

LOGOTYPE

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Capital Projects Fund



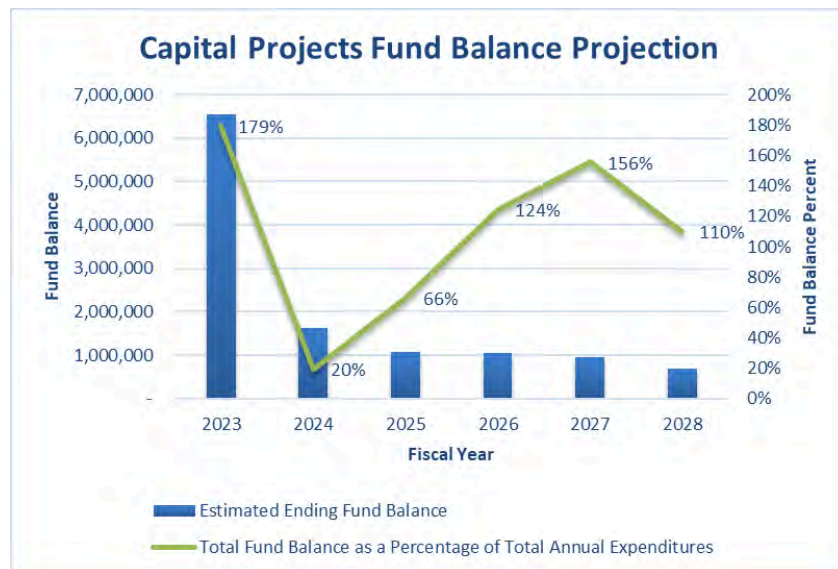
Capital Projects (Multi-Year Budget)

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. Funding for the capital projects primarily comes from transfers in from the General Fund.

Fund Balance Summary

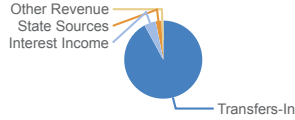
The fund balance for a capital projects fund fluctuates according to anticipated capital and infrastructure needs. Effective multi-year capital planning is crucial to ensure the fund maintains adequate balances to successfully complete planned projects and address unforeseen capital expenditures. By strategically managing fund balance levels, the Township can responsibly allocate resources to meet both anticipated and unexpected infrastructure needs, thereby promoting fiscal stability and effective long-term asset management.

Percentages exceeding 100% indicate that the fund balance is greater than the total annual expenditures for that particular year.



Capital Projects Revenue

Data Updated Oct 28, 2024, 8:02 PM

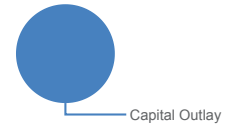


\$1,086,000.00

Revenues in 2025

Capital Projects Expenditures

Data Updated Oct 28, 2024, 8:02 PM



\$1,631,000.00

Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Other Revenue	\$64,402	\$58,000	\$9,000	\$9,000	\$1,000	\$1,000
Transfers-In						
Transfer from other funds	\$1,330,000	\$3,102,819	\$1,000,000	\$750,000	\$500,000	\$300,000
TRANSFERS-IN TOTAL	\$1,330,000	\$3,102,819	\$1,000,000	\$750,000	\$500,000	\$300,000
State Sources	\$25,046	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Interest Income	\$478,401	\$202,000	\$52,000	\$27,000	\$10,000	\$10,000
REVENUES TOTAL	\$1,897,849	\$3,387,819	\$1,086,000	\$811,000	\$536,000	\$336,000

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
General						
Other Services and Charges	\$20,441	-	-	-	-	-
Capital Outlay	\$3,628,006	\$4,721,000	\$1,631,000	\$845,000	\$620,000	\$620,000
Transfers	\$0	\$3,585,000	-	-	-	-
GENERAL TOTAL	\$3,648,447	\$8,306,000	\$1,631,000	\$845,000	\$620,000	\$620,000
EXPENSES TOTAL	\$3,648,447	\$8,306,000	\$1,631,000	\$845,000	\$620,000	\$620,000

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Public Safety Capital Projects Fund



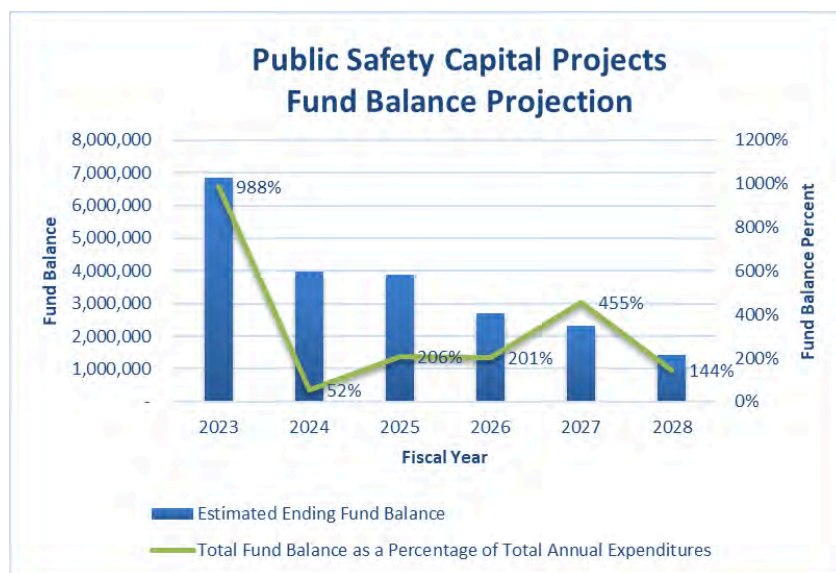
Public Safety Capital Projects Fund (Multi-Year Budget)

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.

Fund Balance Summary

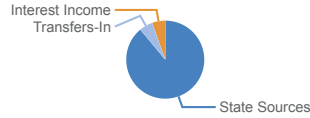
The fund balance for a capital projects fund fluctuates according to anticipated capital and infrastructure needs. Effective multi-year capital planning is crucial to ensure the fund maintains adequate balances to successfully complete planned projects and address unforeseen capital expenditures. By strategically managing fund balance levels, the Public Safety Department can responsibly allocate resources to meet both anticipated and unexpected infrastructure needs, thereby promoting fiscal stability and effective long-term asset management.

Percentages exceeding 100% indicate that the fund balance is greater than the total annual expenditures for that particular year.



**Public Safety Capital Projects
Fund Revenues**

Data Updated Oct 28, 2024, 8:02 PM

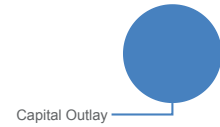


\$1,815,000.00

Revenues in 2025

**Public Safety Capital Projects
Fund Expenditures**

Data Updated Oct 28, 2024, 8:02 PM



\$1,893,000.00

Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Federal Sources	-	\$250,000	-	-	-	-
Other Revenue	\$709,070	\$55,000	-	-	-	-
Sale Proceeds	\$13,450	-	-	-	-	-
Transfers-In						
Transfer from other funds	\$6,500,000	\$4,100,000	\$100,000	\$100,000	\$100,000	\$100,000
TRANSFERS-IN TOTAL	\$6,500,000	\$4,100,000	\$100,000	\$100,000	\$100,000	\$100,000
State Sources	-	-	\$1,615,000	-	-	-
Interest Income	\$319,839	\$300,000	\$100,000	\$50,000	\$25,000	\$10,000
REVENUES TOTAL	\$7,542,359	\$4,705,000	\$1,815,000	\$150,000	\$125,000	\$110,000

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Police Department						
Other Services and Charges	\$150	\$20,673	-	-	-	-
Capital Outlay	\$497,975	\$713,026	\$379,500	\$395,000	\$435,000	\$595,000
POLICE DEPARTMENT TOTAL	\$498,125	\$733,699	\$379,500	\$395,000	\$435,000	\$595,000
Fire Department						
Capital Outlay	\$195,294	\$5,845,070	\$1,513,500	\$947,500	\$74,500	\$403,000
FIRE DEPARTMENT TOTAL	\$195,294	\$5,845,070	\$1,513,500	\$947,500	\$74,500	\$403,000
Transfers						
Transfers	-	\$1,000,000	-	-	-	-
TRANSFERS TOTAL	-	\$1,000,000	-	-	-	-
EXPENSES TOTAL	\$693,419	\$7,578,769	\$1,893,000	\$1,342,500	\$509,500	\$998,000

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Parks Development Capital Fund



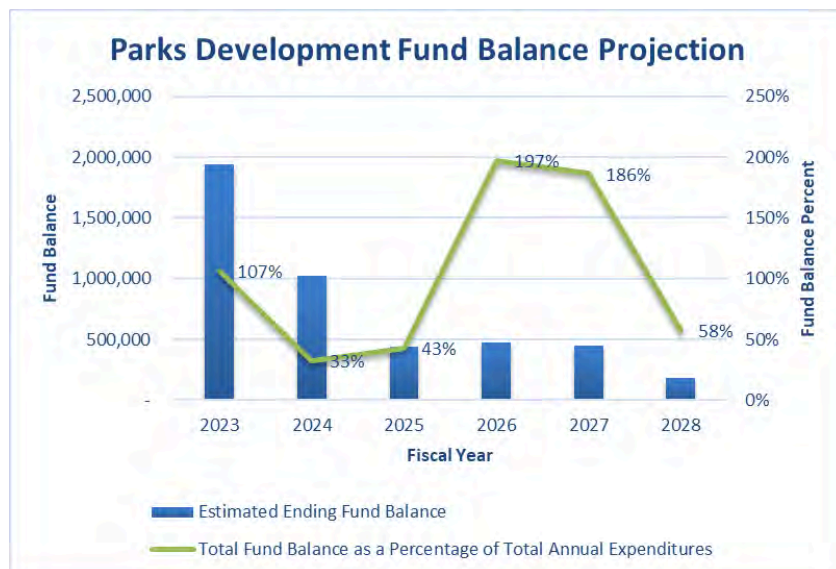
Parks Development Capital Fund (Multi-Year Budget)

The Parks Development Capital Projects Fund accounts for the acquisition or construction of parks capital, including maintenance to extend the useful life or infrastructure improvements. Funds are transferred annually from the Parks, Recreation, and Senior Services Fund at the discretion of management and the Board of Trustees. The funds within the Parks Development Capital Projects Fund remain restricted for Northville Township park development only.

Fund Balance Summary

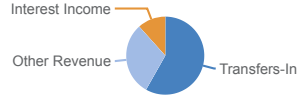
The fund balance for a capital projects fund fluctuates according to anticipated capital and infrastructure needs. Effective multi-year capital planning is crucial to ensure the fund maintains adequate balances to successfully complete planned projects and address unforeseen capital expenditures. By strategically managing fund balance levels, the Parks Department can responsibly allocate resources to meet both anticipated and unexpected infrastructure needs, thereby promoting fiscal stability and effective long-term asset management.

Percentages exceeding 100% indicate that the fund balance is greater than the total annual expenditures for that particular year.



Parks Development Capital Fund Revenue

Data Updated Oct 28, 2024, 8:02 PM



\$429,567.00
Revenues in 2025

Parks Development Capital Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM

Other Services a... ↴

\$1,015,000.00
Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Property Taxes	\$1,862,284	\$1,966,000	-	-	-	-
Other Revenue	-	\$127,617	\$129,567	-	-	-
Transfers-In						
Transfer from other funds	-	-	\$250,000	\$250,000	\$200,000	\$50,000
TRANSFERS-IN TOTAL	-	-	\$250,000	\$250,000	\$200,000	\$50,000
State Sources	\$18,341	\$8,500	-	-	-	-
Interest Income	\$141,791	\$100,000	\$50,000	\$25,000	\$15,000	\$15,000
REVENUES TOTAL	\$2,022,416	\$2,202,117	\$429,567	\$275,000	\$215,000	\$65,000

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Shared Services						
Other Services and Charges	\$1,824,616	\$2,623,206	\$1,015,000	\$240,000	\$240,000	\$325,000
Transfers	-	\$500,000	-	-	-	-
SHARED SERVICES TOTAL	\$1,824,616	\$3,123,206	\$1,015,000	\$240,000	\$240,000	\$325,000
EXPENSES TOTAL	\$1,824,616	\$3,123,206	\$1,015,000	\$240,000	\$240,000	\$325,000

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Tree Fund



Tree Fund (Multi-Year Budget)

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

Fund Balance Summary

The fund balance for a capital projects fund fluctuates according to anticipated capital and infrastructure needs. Effective multi-year capital planning is crucial to ensure the fund maintains adequate balances to successfully complete planned projects and address unforeseen capital expenditures. By strategically managing fund balance levels, the Township can responsibly allocate resources to meet both anticipated and unexpected infrastructure needs, thereby promoting fiscal stability and effective long-term asset management.

For the current budgeting cycle, fund balance within the Tree Fund remains at over 12,000% of operating expenses.

Tree Fund Revenues

Data Updated Oct 28, 2024, 8:02 PM

Tree Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM



Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028	
Revenues							
Contribution Revenue	\$54,450	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Interest Income	\$25,819	\$20,000	\$5,000	\$3,000	\$1,000	\$1,000	
REVENUES TOTAL	\$80,269	\$22,000	\$7,000	\$5,000	\$3,000	\$3,000	

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
General						
Other Services and Charges	-	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
GENERAL TOTAL	-	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Transfers						
Transfers	-	\$349,500	-	-	-	-
TRANSFERS TOTAL	-	\$349,500	-	-	-	-
EXPENSES TOTAL	-	\$351,500	\$2,000	\$2,000	\$2,000	\$2,000

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Improvement Revolving Fund



Improvement Revolving Fund (Multi-Year Budget)

Created in 2024 and pursuant to MCL 41.735a of Act 188, the Improvement Revolving Fund will be used to pay the cost of public improvements to be financed by special assessments. Annual revenue is generated based on estimated special assessment collections.

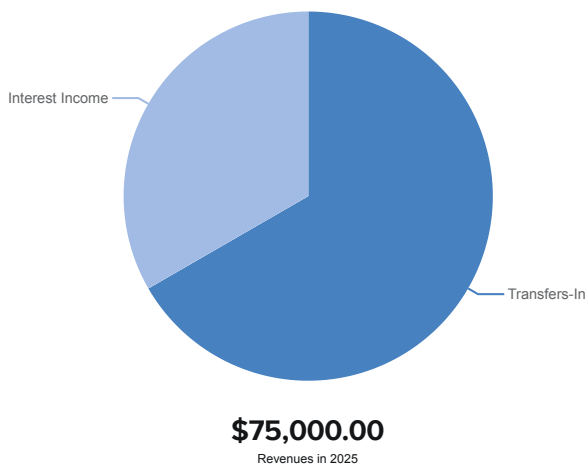
Fund Balance Summary

Maintaining an appropriate fund balance is essential to ensure sufficient liquidity for ongoing projects and to capitalize on future improvement opportunities. Effective management involves aligning the fund balance with anticipated project costs and revenue inflows, thereby supporting sustainable development and prudent fiscal management practices within the Township.

In the current budgeting cycle, no expenditures have been budgeted, so a fund balance percentage cannot be calculated.

Improvement Revolving Fund Revenue

Data Updated Oct 28, 2024, 8:02 PM



Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Transfers-In						
Transfer from other funds	-	\$1,500,000	\$50,000	\$50,000	\$50,000	\$50,000
TRANSFERS-IN TOTAL	-	\$1,500,000	\$50,000	\$50,000	\$50,000	\$50,000
Interest Income	-	\$50,000	\$25,000	\$15,000	\$10,000	\$10,000
REVENUES TOTAL	-	\$1,550,000	\$75,000	\$65,000	\$60,000	\$60,000

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Transfers						
Transfers	-	\$688,694	-	-	-	-
TRANSFERS TOTAL	-	\$688,694	-	-	-	-
EXPENSES TOTAL	-	\$688,694	-	-	-	-

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Essential Services Construction Fund



Essential Services Construction Fund (Multi-Year Budget)

The Essential Services Construction Fund will account for the construction of the Essential Services Complex. This includes the construction of a new Public Safety headquarters, a second fire station, a new Public Works headquarters and a Parks and Recreation building, which will serve as a trail head to Legacy Park. The primary funding sources include bond proceeds, general funds, enterprise funds, capital project funds, and federal funds from various grants.

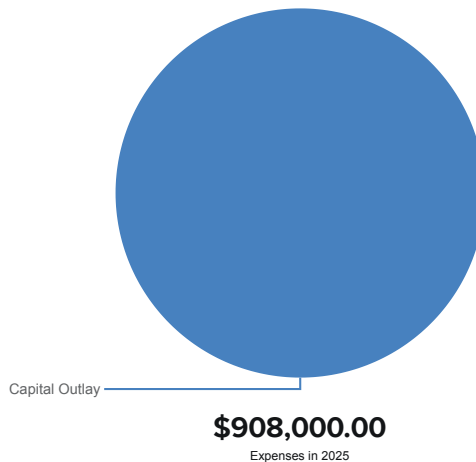
Fund Balance Summary

Fund balance fluctuates based on the percentage of completion of ongoing construction activities and the corresponding financial resources needed at each stage. Effective management of the fund balance requires close monitoring of project milestones and financial flows to ensure sufficient liquidity to support ongoing construction needs while maintaining financial stability throughout the project lifecycle.

No expenditures have been budgeted after 2025, so a fund balance percentage was not calculated.

Essential Service Construction Fund Expenditures

Data Updated Oct 28, 2024, 8:02 PM



Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Federal Sources	\$120,677	\$2,962,836	-	-	-	-
Proceeds from Bond Issuance	-	\$15,000,316	-	-	-	-
Transfers-In						
Transfer from other funds	\$0	\$10,434,500	-	-	-	-
TRANSFERS-IN TOTAL	\$0	\$10,434,500	-	-	-	-
Interest Income	\$89,967	\$500,000	-	-	-	-
REVENUES TOTAL	\$210,644	\$28,897,652	-	-	-	-

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
Capital Outlay						
Capital Outlay	\$147,786	\$25,000,000	\$908,000	-	-	-
CAPITAL OUTLAY TOTAL	\$147,786	\$25,000,000	\$908,000	-	-	-
Transfers						
Transfers	-	\$2,042,819	-	-	-	-
TRANSFERS TOTAL	-	\$2,042,819	-	-	-	-
EXPENSES TOTAL	\$147,786	\$27,042,819	\$908,000	-	-	-

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2012 Refunding Debt Service Fund



2012 Refunding Debt Service Fund (Multi-Year Budget)

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 was paid in 2023.

Fund Balance Summary

In 2024, remaining fund balance was redistributed among the respective funds, prorated according to their initial contributions.

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Transfers-In						
Transfer from other funds	\$1,055,950	-	-	-	-	-
TRANSFERS-IN TOTAL	\$1,055,950	-	-	-	-	-
REVENUES TOTAL	\$1,055,950	-	-	-	-	-

Expenditures by Department & Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
General	\$1,055,700	\$489,182	-	-	-	-
EXPENSES TOTAL	\$1,055,700	\$489,182	-	-	-	-

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Special Assessment Debt Service Fund



Special Assessment Debt Service Fund (Multi-Year Budget)

The Special Assessment Debt Service Fund was created to account for bonds issued for the purpose of defraying the cost of installing and constructing water main improvements to serve properties in and surrounding the Edenderry Hills Subdivision. The final installment of debt service will be paid in 2024.

Fund Balance Summary

In 2025, this fund will be officially closed. Upon closeout, remaining fund balance will be redistributed among the respective funds, prorated according to their initial contributions.

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028	
Revenues							
Other Revenue	\$19,779	\$11,418	-	-	-	-	
Transfers-In							
Transfer from other funds	\$5,650	\$30,000	-	-	-	-	
TRANSFERS-IN TOTAL	\$5,650	\$30,000	-	-	-	-	
Interest Income	\$1,721	\$750	-	-	-	-	
REVENUES TOTAL	\$27,150	\$42,168	-	-	-	-	

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028	
Expenses							
General							
Debt Service	\$48,956	\$46,819	-	-	-	-	
GENERAL TOTAL	\$48,956	\$46,819	-	-	-	-	
EXPENSES TOTAL	\$48,956	\$46,819	-	-	-	-	

Seven Mile Property Debt Service Fund



Seven Mile Property Debt Service Fund (Multi-Year Budget)

The Seven Mile Property Debt Service Fund is used to account for bonds issued 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.” The final installment of debt service will be paid in 2029.

At the time of issuance, 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 2024 sequestration reduction remained at 5.7%. The rate could be subject to further reductions in the future.

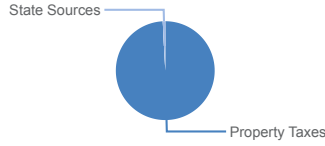
It is important to note, these bonds were also issued with a ***make-whole call provision***, which stipulates a premium settlement, which would be required to be paid by the Township over and above the remaining principal amount if the Township were to consider paying off the remaining debt early. The 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.

Fund Balance Summary

Pursuant to Public Act 34 of 2001, fund balance in this voted-millage debt fund should not exceed 150% of the next year's debt service payments. This necessitates annual calculations of millage rates and ongoing monitoring of the fund balance. By adhering to this limit, the fund ensures it maintains adequate reserves to cover debt obligations while preventing excessive accumulation of unallocated resources. This disciplined approach supports financial sustainability and prudent management of taxpayer funds, ensuring that resources are efficiently allocated to meet debt service requirements without unnecessary accumulation of surplus funds.

Seven Mile Property Debt Service Fund Revenues

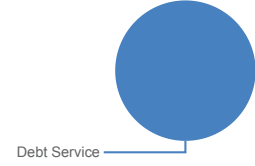
Data Updated Oct 28, 2024, 8:02 PM



\$1,222,000.00
Revenues in 2025

Seven Mile Property Debt Service Fund Expenses

Data Updated Oct 28, 2024, 8:02 PM



\$1,670,339.00
Expenses in 2025

Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Revenues						
Property Taxes	\$888,197	\$943,000	\$1,212,000	\$1,201,000	\$1,218,000	\$1,201,000
State Sources	\$12,135	\$9,000	\$10,000	\$10,000	\$10,000	\$10,000
Interest Income	\$157,568	\$100,000	-	-	-	-
REVENUES TOTAL	\$1,057,900	\$1,052,000	\$1,222,000	\$1,211,000	\$1,228,000	\$1,211,000

Expenditures by Department and Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED		
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028
Expenses						
General						
Debt Service	\$1,641,479	\$1,658,276	\$1,670,339	\$1,708,712	\$1,718,287	\$1,670,801
GENERAL TOTAL	\$1,641,479	\$1,658,276	\$1,670,339	\$1,708,712	\$1,718,287	\$1,670,801
EXPENSES TOTAL	\$1,641,479	\$1,658,276	\$1,670,339	\$1,708,712	\$1,718,287	\$1,670,801

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Essential Services Complex Debt Service Fund



Essential Services Complex Debt Service Fund (Multi-Year Budget)

The Essential Services Complex Debt Service Fund is used to account for bonds issued to partially fund the construction of the Essential Services Complex.

During the bond process, Standard & Poor's reaffirmed the Township's AAA bond rating. This is the highest assigned rating and indicates that the Township has excellent creditworthiness, healthy reserves, and prudent financial management. During its February 2024 sale, a stunning 13 investors bid on the bond sale. This was attributed to the AAA bond designation, the size of the bond, and the timing of the sale. The lowest bid was 3.553%.

Fund Balance Summary

Fund balance should be managed prudently, especially considering that debt service payments are funded using general fund dollars. Maintaining an adequate fund balance ensures there are sufficient reserves to meet scheduled debt payments without straining the overall financial health of the municipality.

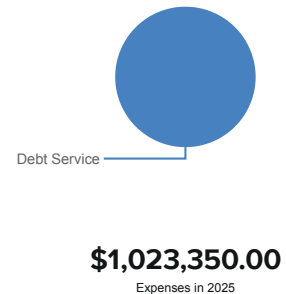
Essential Services Complex
Debt Fund Revenue

Data Updated Oct 28, 2024, 8:02 PM



Essential Services Complex
Debt Fund Expenses

Data Updated Oct 28, 2024, 8:02 PM



Revenues by Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED		FY2025	FY2026	FY2027	FY2028
Revenues							
Transfers-In							

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED		FY2025	FY2026	FY2027	FY2028
Transfer from other funds	-	\$357,219		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100
TRANSFERS-IN TOTAL	-	\$357,219		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100
REVENUES TOTAL	-	\$357,219		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100

Expenditures by Department & Category

	ACTUAL	ESTIMATED	BUDGET	PROJECTED			
	FY2023	2024 PROJECTED		FY2025	FY2026	FY2027	FY2028
Expenses							
General							
Debt Service	-	\$355,816		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100
GENERAL TOTAL	-	\$355,816		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100
EXPENSES TOTAL	-	\$355,816		\$1,023,350	\$1,048,750	\$1,051,750	\$1,048,100

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Water and Sewer Fund



Water and Sewer Fund (Multi-Year Budget)

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**.

Reserve Summary

Within an enterprise fund, such as the water and sewer fund, monitoring cash reserves and working capital aligns with best practices recommended by the Governmental Accounting Standards Board (GASB). Unlike governmental funds, which emphasize compliance with legal and budgetary constraints, enterprise funds operate similarly to business entities, focusing on financial sustainability and operational efficiency. GASB standards encourage entities to assess liquidity through metrics like cash reserves and working capital, as these indicators provide a real-time snapshot of available resources to meet operational needs, debt obligations, and capital investments.

Cash Reserves:

The Water & Sewer Fund Capital Replacement Reserve account had a balance of \$11,573,848 as of the fiscal year ended December 31, 2023. This reserve balance is expected to decrease to \$8,842,008 in 2024 and \$8,669,982 in 2025 due to large capital asset projects currently scheduled. These projects include the completion of the new water tower, the construction of the new Essential Services Complex, specifically the Department of Public Works headquarters, and the construction of a new Haggerty Lift Station.

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.
- Provide 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 six-year Capital Improvement plan that identifies future capital improvement projects and replacement needs.
- 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 2021	Actual 2022	Actual 2023	Estimated 2024	Estimated 2025
Reserve Balances:					
Starting reserve	\$ 16,500,106	\$ 17,172,678	\$ 19,189,072	\$ 11,573,848	\$ 8,842,008
Reserve Adjustments:					
Increase (decrease) of replacement reserves	258,145	3,327,235	1,460,486	11,063,415	974,974
Cost of capital improvements	(1,198,365)	(1,941,316)	(9,474,471)	(15,031,255)	(2,267,000)
WTUA Capital Improvement Reserves	(321,743)	(339,832)	(274,620)	-	-
Collection of connection fees	1,934,535	970,307	673,381	1,236,000	1,120,000
Reserve balances, ending	<u>\$ 17,172,678</u>	<u>\$ 19,189,072</u>	<u>\$ 11,573,848</u>	<u>\$ 8,842,008</u>	<u>\$ 8,669,982</u>
Low Range (10%) - Benchmark		\$ 5,576,784			
High Range (25%) - Benchmark		\$ 13,941,960			
Infrastructure assets, December 31, 2023	\$ 55,767,840		Reserve as % of Infrastructure assets		16%
(Shortfall)/Overage - Compared to High Range		\$ (5,271,978)			

Cash & Investments Analysis: Fiscal Year End	Actual 2021	Actual 2022	Actual 2023	Estimated 2024	Estimated 2025
Cash & Investments	\$ 15,175,704	\$ 13,601,619	\$ 16,967,917	\$ 4,760,080	\$ 3,367,952
Replacement Reserve	17,172,678	19,189,072	11,573,848	8,842,008	8,669,982
Total	<u>\$ 32,348,382</u>	<u>\$ 32,790,691</u>	<u>\$ 28,541,765</u>	<u>\$ 13,602,088</u>	<u>\$ 12,037,934</u>

Working Capital:

Working capital is crucial for the daily operations of a business as it represents the difference between current assets (such as cash and accounts receivable) and current liabilities (such as accounts payable). It serves as a financial metric that indicates the fund's ability to cover its short-term obligations and operational expenses. Adequate working capital ensures steady operations, timely payment of bills, and the ability to seize opportunities for growth without disruption. Adequate working capital reserves provide financial stability and are particularly important to ensure rate stabilization.

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 \$11 million cash outlay for the new Department of Public Works headquarters, 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.

Working Capital Analysis:

Fiscal Year End	2018	2019	2020	2021	2022	2023
Current assets	\$ 8,921,370	\$ 11,476,110	\$ 15,878,031	\$ 17,719,352	\$ 16,509,051	\$ 19,888,966
Current liabilities	(1,767,507)	(1,841,143)	(1,921,972)	(2,183,298)	(2,221,377)	(3,571,386)
Working capital reserves	\$ 7,153,863	\$ 9,634,967	\$ 13,956,059	\$ 15,536,054	\$ 14,287,674	\$ 16,317,580
Operating expenses	\$ 13,939,411	\$ 12,639,180	\$ 13,381,619	\$ 13,503,134	\$ 13,849,796	\$ 15,687,099
Working capital reserve requirements	4,646,470	4,213,060	4,460,540	4,501,045	4,616,599	5,229,033
Working capital reserve over/(under) minimum level	\$2,507,393	\$5,421,907	\$9,495,519	\$11,035,009	\$9,671,075	\$11,088,547
<i>Operating expenses divided by 12</i>	\$ 1,161,618	\$ 1,053,265	\$ 1,115,135	\$ 1,125,261	\$ 1,154,150	\$ 1,307,258
<i>Operating expenses times 4</i>	\$ 4,646,470	\$ 4,213,060	\$ 4,460,540	\$ 4,501,045	\$ 4,616,599	\$ 5,229,033
<i>33% of operating expenses</i>	\$ 4,600,006	\$ 4,170,929	\$ 4,415,934	\$ 4,456,034	\$ 4,570,433	\$ 5,176,743

Water and Sewer Fund Revenues

Data Updated Oct 28, 2024, 8:02 PM

Water and Sewer Fund Expenses

Data Updated Oct 28, 2024, 8:02 PM

Interest Income Water and Sewer ...

Debt Service Supplies Other Services a...
Depreciation Personnel Servic...

\$16,532,500.00

Revenues in 2025

\$14,651,853.00

Expenses in 2025

Revenues by Category

	ACTUAL		ESTIMATED		BUDGET		PROJECTED	
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028		
Revenues								
Other Revenue	\$52,885	\$205,510	-	-	-	-		
Water and Sewer Sales	\$14,465,093	\$16,892,500	\$16,032,500	\$15,982,000	\$15,882,000	\$15,607,000		
Sale Proceeds	\$19,755	-	-	-	-	-		
Interest Income	\$1,474,525	\$750,738	\$500,000	\$300,000	\$100,000	\$100,000		
REVENUES TOTAL	\$16,012,257	\$17,848,748	\$16,532,500	\$16,282,000	\$15,982,000	\$15,707,000		

Expenditures by Department & Category

	ACTUAL		ESTIMATED		BUDGET		PROJECTED	
	FY2023	2024 PROJECTED	FY2025	FY2026	FY2027	FY2028		
Expenses								
Water & Sewer Department								
Personnel Services	\$2,195,711	\$2,218,979	\$2,210,900	\$2,347,197	\$2,222,375	\$2,355,841		
Debt Service	\$86,677	\$70,000	\$50,000	\$36,000	\$21,000	\$12,000		
Other Services and Charges	\$9,759,288	\$10,699,928	\$10,112,653	\$10,293,542	\$10,584,472	\$10,901,825		
Supplies	\$193,851	\$282,500	\$278,300	\$285,250	\$292,250	\$304,750		
Depreciation	\$1,938,255	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000		
Transfers	\$263,980	-	-	-	-	-		
WATER & SEWER DEPARTMENT TOTAL	\$14,437,761	\$15,271,407	\$14,651,853	\$14,961,989	\$15,120,097	\$15,574,416		
EXPENSES TOTAL	\$14,437,761	\$15,271,407	\$14,651,853	\$14,961,989	\$15,120,097	\$15,574,416		

Strategic Goals and Priorities



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**:

Strategic Priority 1: Service Delivery

"Serving with dignity, determination, and dedication"

Strategic Priority 2: Technology

"Building and securing the future with tech"

Strategic Priority 3: Communications

"Connecting residents, businesses, and lives"

Strategic Priority 4: Development

"Partnering for progress, building communities"

Strategic Priority 5: Financial Sustainability

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

LOGOTYPE

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Strategic Priority 1 Service Delivery



"Serving with dignity, determination, and dedication"

Objective #1: Lower Response Times

Description: Focus on Public Safety Community Outreach

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: Capital Projects Fund; Essential Services Construction Fund; Water and Sewer Fund

Current Year Measurables:

- a) Complete construction of the new Essential Service Complex.
- b) Track response times over a minimum of 6-months of operations once construction is complete.

Goals:

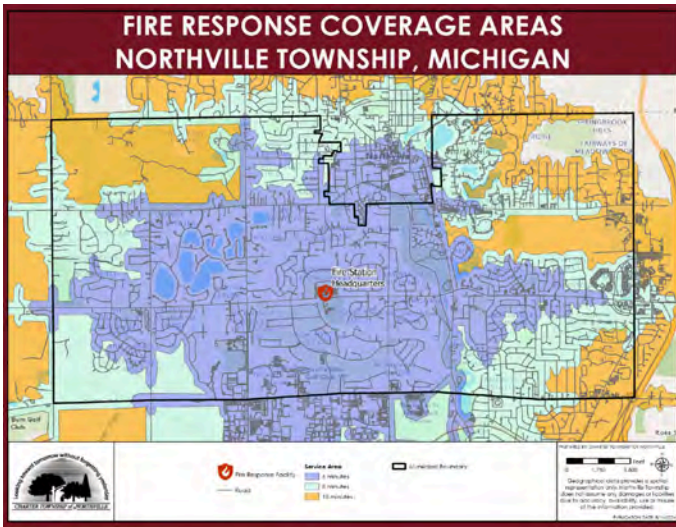
- a) Identify and budget for multiple funding sources of construction project
- b) Amend the seven-mile brownfield plan with the State of Michigan to allow capture for those eligible construction costs
- c) Model response times using GIS Mapping to show reduction in response times.

Departments:

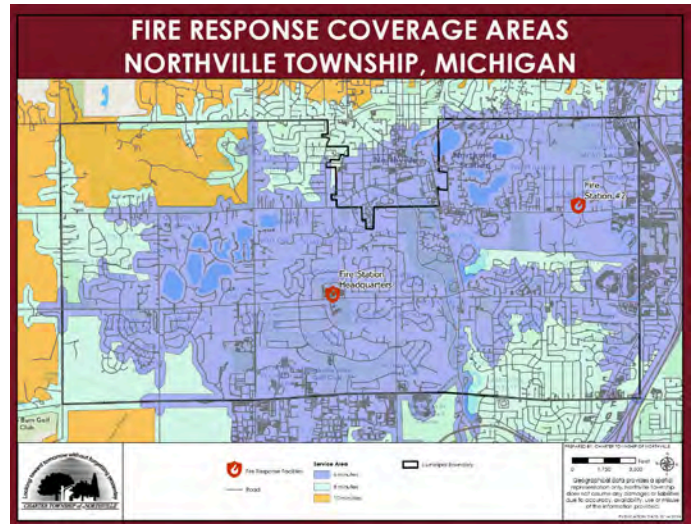
Executive, Finance and Budget, Information Technology and Communications, Public Services, Public Works, and Public Safety

Prior Year Measurables:

- a) Complete construction of the new Essential Service Complex.
 - **Completed:** Bonding was successfully completed in 2024 and the Township maintained its AAA bond-rating.
 - **In-Progress:** Construction is anticipated to be "substantially complete" in January 2025.
 - **In-Progress:** The Brownfield Plan amendment is currently in-progress. The amendment is anticipated to be approved before December 31, 2024.
- b) Purchase new ladder truck for Fire Station #2
 - **Completed:** Both a ladder truck and a second engine were approved by the Township Board of Trustees and funds were encumbered in 2024.



Current response times with one station.



Estimated response times with two stations.

Objective #2 - Public Safety Outreach

Description: Focus on Public Safety Community Outreach

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Unit: Public Safety Operating Fund

Current Year Measurables:

- Implement community policing utilizing current workforce.
- Provide mental health services identified on-scene utilizing a grant-funded Embedded Social Worker.

Goals:

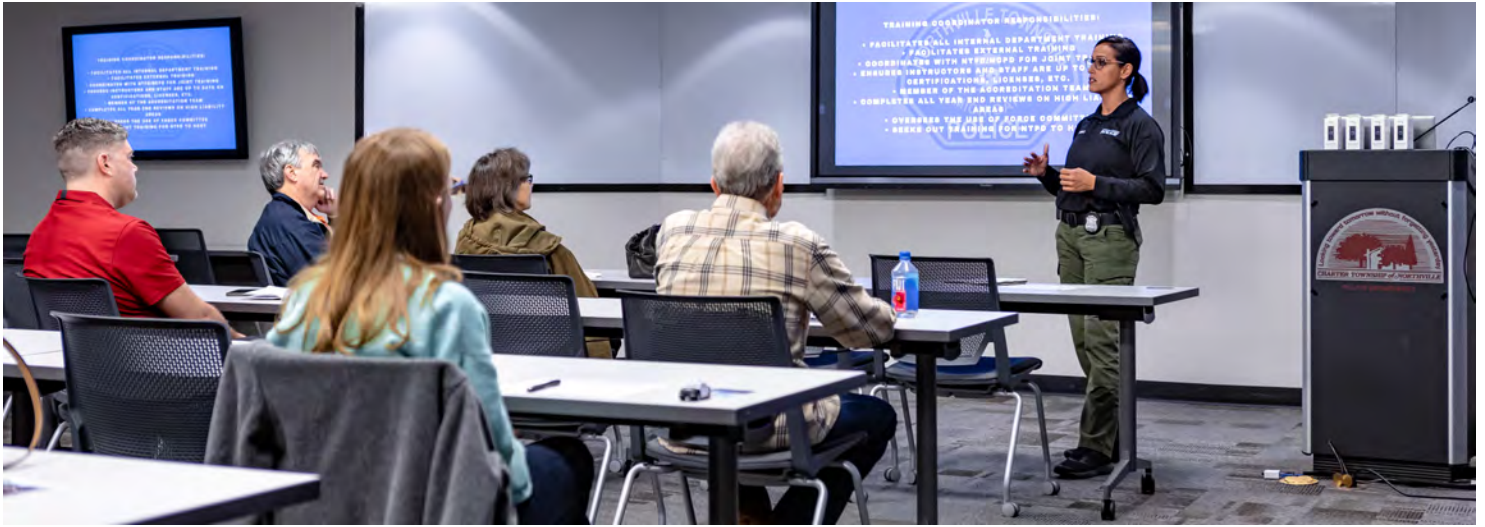
- Schedule community police officers to attend HOA Meetings or other community meetings
- Highlight community - public safety relationships through social media and other local publications
- Encourage community access to new Essential Services Complex
- Complete 2025 grant application for continued funding of embedded social worker

Departments:

Public Safety, Executive, Information Technology and Communications, Finance and Budget

Prior Year Measurables:

- Implement community policing utilizing current workforce
 - Completed:** Community police officers have attended 160 HOA Meetings and other community events over the last 12 months.
 - Completed:** Public safety relationships with the community are a focus of both our police department and our communications team. Select [link](#) to see social media statistics.
 - In-Progress:** Access to new Essential Services Complex will be a focus in 2025 when the construction is complete.
- Provide mental health services identified on-scene utilizing a grant-funded Embedded Social Worker
 - Completed:** From October 2023 thru June 30, 2024, the embedded social worker received 232 referrals. This is an increase from 174 from the prior 12-months.
 - Completed:** A grant application was submitted to the Department of Justice Byrne JAG with hopes of continuing services in 2024-2025.



Objective #3 - Shared Resources

Description: Network with our state and local partners in an effort to identify potential shared resources and other funding opportunities

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Unit: General Fund

Current Year Measurables:

- Request attendance of our local legislators at Township Board of Trustees meetings
- Continued use of lobbyist to champion Township projects and initiatives
- Encourage our neighboring Cities and Townships to utilize our Township facilities

Goals:

- Highlight community events and initiatives via publications and social media
- Capitalize on legislative earmarks by presenting Township needs to our local legislatures in the form of requests
- Join state legislature list-servs to keep abreast of legislative updates

Departments:

Executive, Finance and Budget, Information Technology and Communications

Prior Year Measurables:

- Request attendance of our local legislators at Township Board of Trustees meetings
 - Completed:** Appearances have been made by local legislators at both Township Board of Trustee meetings and joint-venture Michigan International Technology Corridor meetings.
 - Completed:** Ongoing community communication is made via the Township's social media platforms, website, and news circulations. Select [link](#) to explore the multiple ways to get connected.
- Continued use of lobbyist to champion Township projects and initiatives
 - Completed:** By leveraging the efforts of the Township lobbyist, we successfully secured a \$1,500,000 earmark for the purchase of a fire engine and an additional \$963,000 for technology and equipment for the new Essential Services Complex. Select [link](#) to view article.
- Encourage our neighboring Cities and Townships to utilize our Township facilities
 - Completed:** The Township hosted meetings and provided facilities for the City of Northville, Conference of Western Wayne, Parks and Recreation Commission, Northville District Library, Michigan International Technology Corridor, and multiple

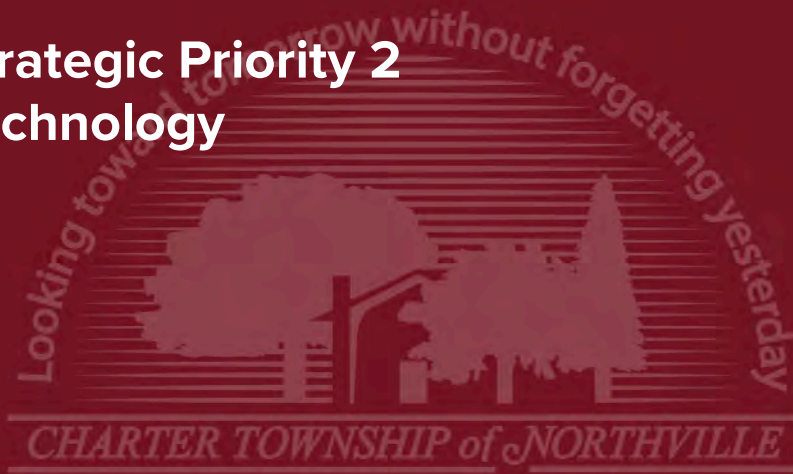


LOGOTYPE

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Strategic Priority 2 Technology



"Building and securing the future with tech"

Objective #1 - Interactive Mapping

Description: Provide Interactive Maps on Township website to highlight Township-wide initiatives and increase community engagement.

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: General Fund and Water and Sewer Fund

Current Year Measurables:

- a) Continue to implement and enhance GIS Portal on Township website

Goals:

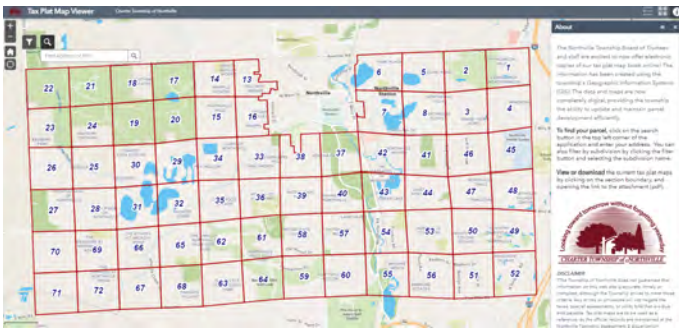
- a) Add additional interactive maps to the Township website.

Departments:

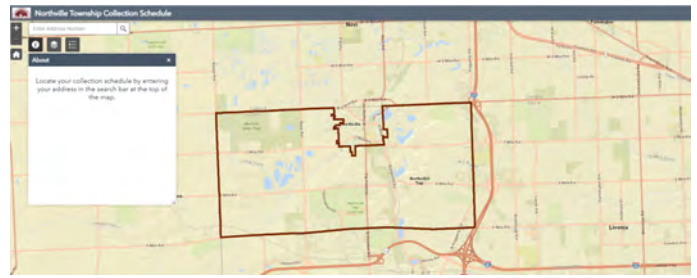
Finance and Budget, Information Technology and Communications, Water and Sewer

Prior Year Measurables:

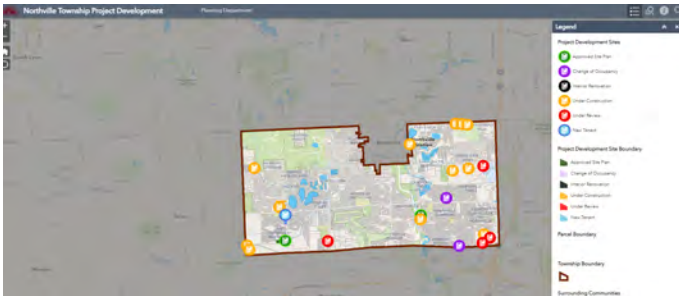
- a) Implement web-based GIS Portal on Township website
 - **Completed:** Funding was secured for a GIS Specialist and hiring was successful in 2024.
 - **Completed:** Below are links to interactive web-based maps that are located on the Northville Township website.



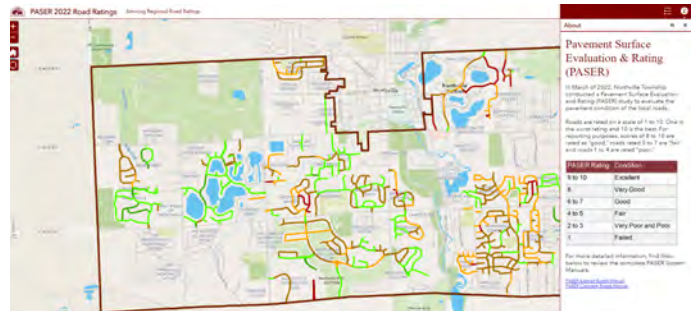
Interactive Map: Tax Plat Map Viewer



Interactive Map: Solid Waste Collection



Interactive Map: Project Development



Interactive Map: 2022 Paser Study

Objective #2 - Enhance Cybersecurity

Description: Enhance Cybersecurity controls to minimize risk of attack

Status: **IN-PROGRESS**

Estimated Completion Date: December 31, 2025

Funding Units: General; Public Safety Operating; Youth Network; Water and Sewer

Current Year Measurables:

- a) Implement staff email security awareness training

Goals:

- a) Budget for funding of a partnership with third party to assist with installation and implementation of cybersecurity software
- b) Educate staff on cybersecurity risks via web-based training

Departments:

Finance and Budget, Information Technology and Communications

Prior Year Measurables:

- a) Complete Installation of cybersecurity software on 100% of network devices
 - **Completed:** CrowdStrike is now required on all Township PC's and Laptops to access the Township network.
- b) Implement staff email security awareness training
 - **In Progress:** Anticipated roll out is late 2024 with education continuing into 2025.

174 results (174 total)

Workstations

136

Servers

10

Domain controllers

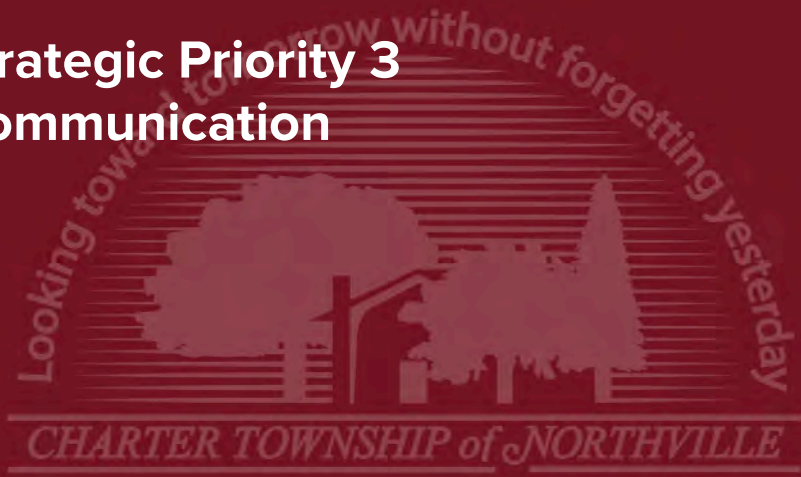
3

LOGOTYPE

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Strategic Priority 3 Communication



"Connecting residents, businesses, and lives"

Objective #1 - Community Engagement Tools

Description: Engage with Northville Township residents, businesses and community partners utilizing various communication tools

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: General Fund

Current Year Measurables:

- a) Publish annual "2025 Northville Communications Update"
- b) Identify needs from other departments as it relates to resident, business, and community partner communication.

Goals:

- a) Budget funding for printing, publishing, and postage
- b) Host monthly marketing meetings with each department

Departments:

Executive, Finance and Budget, Information Technology and Communications

Prior Year Measurables:

- a) Publish annual "Northville Communications Update"
 - **Completed:** The 2024 Northville Community Update was sent to all residents in April of 2024. Select [LINK](#) to view Community Update.
- b) Introduce monthly digital communication update
 - **Completed:** A monthly E-Newsletter is sent out every month through Constant Contact to residents and can be downloaded at any point from the Township Website. Select [LINK](#) to view newsletters.
- c) Increase "Post" engagement rate to 6% across all three social media platforms, exceeding the industry standard of 1-2%.
 - **Completed:** Average engagement rate across Facebook, Instagram, X - 6.31%.

Objective #2 - Increase Online Marketing Platform

Description: Increase online marketing platform for all programs and services

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: Capital Projects Fund; Essential Services Construction Fund; Water and Sewer Fund

Current Year Measurables:

a) Continue to utilize new video social media channel to promote Township programs, services, and initiatives

Goals:

- a) Budget funding for continued video production professional development and video equipment
- b) Budget funding for a part time social media specialist

Departments:

Finance and Budget, Information Technology and Communications

Prior Year Measurables:

- a) Introduce new video social media channel
 - **Completed:** Started YouTube Channel promotion in January of 2024. Produced 12 Videos in 2024. Select [LINK](#) to view Township's YouTube Page.

Objective #3 - Enhance Transparency of Township Initiatives

Description: Increase communication on Township-wide initiatives and projects both amongst departments as well as to the Township Board of Trustees

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: No additional budget impact; Seek to utilize current software resources

Current Year Measurables:

a) Determine frequency and desired reporting mechanism of providing project status updates to the Board of Trustees

Goals:

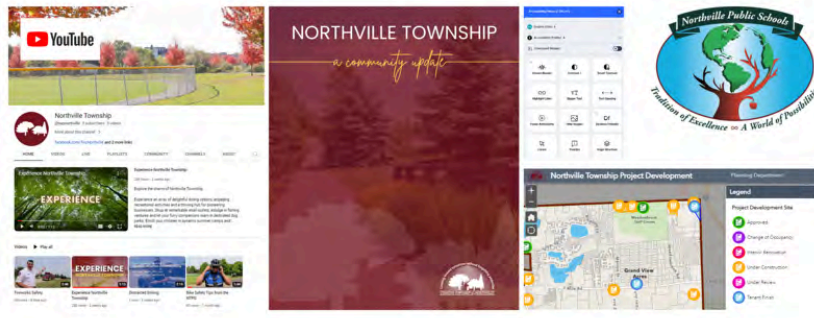
- a) Select project management application
- b) Create processes and procedures for staff to update project status

Departments:

Executive, Finance and Budget, Information Technology and Communications

Prior Year Measurables:

- a) Determine frequency and desired reporting mechanism of providing project status updates to the Board of Trustees
 - **Completed:** Project updates are included within the Manager's Weekly Update. The Manager's Weekly Update is circulated to all Township staff and elected officials via email and also available on the employee intranet.
 - **Completed:** Specific financial updates for the construction of the Essential Services Complex are included in the Manager's Weekly Update. In addition, procurement reports for the Essential Services Complex are included in the monthly board packets.
 - **In-Progress:** Project management applications are still under review and under-going cost-benefit analysis.



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Strategic Priority 4 Development



"Partnering for progress, building communities"

Objective #1 - Growth

Description: Sustain and encourage well-managed residential and commercial growth

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: No current budget impact - until land has sold

Current Year Measurables:

- a) Identify strategic property acquisition
- b) Explore opportunities which will expand tax base

Goals:

- a) 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
- b) Finalize (close) land sales within MITC, Parcel 9

Departments:

Executive, Finance and Budget, Public Services

Prior Year Measurables:

- a) Identify strategic property acquisition
 - **In-Progress:** The Township continues to explore land acquisition opportunities. Land acquisition should align with the long-term vision of the community and reflect the priorities of both the residents and the Board.
- b) Explore opportunities which will expand tax base
 - **Completed:** Northville Township continues to partner with its state and local legislatures, planners, and Business Development Managers with the MEDC to market available land, specifically within the **Michigan International Technology Corridor**.
 - **In-Progress:** Currently, 5 Northville Township parcels are under purchase contract and expected to close in 2025. This would generate over \$8.7 million in land sale proceeds while diversifying its tax base.

Objective #2 - Legacy Park Transformation

Description: Transform Legacy Park into a walkable green space

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2028

Funding Units: Parks Development Capital Project Fund; Capital Projects Fund

Current Year Measurables:

- a) Engage community by launching a web-based community survey requesting feedback on the use of Legacy Park
- b) Complete Legacy Park Master Plan, based on survey results and Township Board of Trustee vision

Goals:

- a) Identify potential funding sources of Legacy Park
- b) Finalize demolition of existing hospital structures, including land leveling
- c) Begin seven-mile brownfield amendment for Legacy Park eligible costs

Departments:

Executive, Finance and Budget, Information Technology and Communications; Public Services; Parks and Recreation

Prior Year Measurables:

- a) Engage community by launching a web-based community survey requesting feedback on the use of Legacy Park
 - **Completed:** Two well-attended community input sessions were held to discuss the future of Legacy Park. Select [LINK](#) for more details.
- b) Complete Legacy Park Master Plan, based on survey results and Township Board of Trustee vision
 - **In-Progress:** The Legacy Park Master Plan is anticipated to be complete by the end of 2024.
 - **In-Progress:** Funding sources continue to be identified and discussed by both the Board of Trustees and the management team.
 - **Completed:** All hospital structures have been leveled. Demolition is complete.

Objective #3 - Pathways

Description: Navigate locations, routes, and resources for development of future Pathways

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2028

Funding Units: Capital Projects Fund

Current Year Measurables:

- a) Task the Pathway Committee with developing pathway priority list
- b) Utilize interactive maps to highlight existing pathways, potential pathways, and the prioritized pathways

Goals:

- a) Budget funding of pathways including researching possible grant opportunities
- b) Complete construction of first pathway priority

Departments:

Executive, Finance and Budget, Information Technology and Communications; Public Services; Parks and Recreation

Prior Year Measurables:

- a) Task the Pathway Committee with developing pathway priority list
 - **In-Progress:** The Pathway Committee is in the process of updating its pathway priorities.
 - **In-Progress:** Funding for pathways is included within the Capital Projects Fund. An annual allocation is anticipated.
- b) Utilize interactive maps to highlight existing pathways, potential pathways, and the prioritized pathways
 - **In-Progress:** GIS Pathway mapping is underway.

Objective #4 - Employee Recruitment and Retention

Description: Continue to improve upon employee recruitment and retention strategies while prioritizing growth and development

Status: COMPLETE

Estimated Completion Date: December 31, 2024

Funding Units: General Fund; Public Safety Operating Fund; Youth Network Fund; Water and Sewer Fund

Departments:

Executive, Finance and Budget, Human Resources

Prior Year Measurables:

- a) Identify key staffing levels / positions during the budgeting process
 - **Completed:** Key staffing positions are recognized and accounted for based on needs and available resources.
 - **Completed:** A revised tuition policy increased the threshold to the IRS limit.
- b) Expand recruitment radius
 - **Completed:** Recruiting strategies are determined based on the position needs, often including professional organizations and referrals.

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Strategic Priority 5 Financial Sustainability



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

Objective #1 - Fund Balance Stability

Description: Maintain Fund Balance stability in all Township funds

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: All Funds

Current Year Measurables:

- Ensure budgeted 4-year fund balance trends align with financial policy
- Align capital project needs with the available resources from related operating funds.

Goals:

- Require monthly revenue expenditure reporting by each department to ensure accountability
- Continue to hold bi-weekly financial meetings for large capital projects.

Departments:

Executive, Finance and Budget, Human Resources

Prior Year Measurables:

- Ensure budgeted 4-year fund balance trends align with financial policy
 - IN-PROGRESS:** Monthly departmental budget reviews ensure that each department is staying accountable with its budget.
 - COMPLETED:** A Pension and OPEB funding policy was approved by the Township Board.
- Maintain AAA bond rating
 - COMPLETED:** AAA bond rating was maintained with the issuance of the 2024 capital improvement bond.

Objective #2 - Investment Safety Yield and Liquidity

Description: Continue to focus on safety, yield, and liquidity of invested funds

Status: IN-PROGRESS

Estimated Completion Date: December 31, 2025

Funding Units: All Funds

Current Year Measurables:

- a) Continue to focus on earning highest yield while navigating the economic climate and liquidity needs of the Township
- b) Obtain a low (< \$15 million) uninsured and uncollateralized balance on December 31, 2024
- c) Reduce risk of cash disbursement fraud

Goals:

- a) Hold bi-annual meetings of the Treasury and Finance Committee to ensure adherence to the Township's investing strategy
- b) Maintain a fixed / zero balance sweep for general disbursement and tax accounts
- c) Check in with our financial institutions annually for updates on current products and new products that are available to the Township
- d) Analyze the risks associated with check versus electronic ACH of Township funds

Departments:

Executive, Finance and Budget, Treasury

Prior Year Measurables:

- a) Continue to focus on earning highest yield while navigating the economic climate and liquidity needs of the Township
 - **IN-PROGRESS:** The Treasury and Finance Committee continue to monitor the economic climate for anticipated rate decreases.
 - **COMPLETED:** Over \$4 million in interest income was earned in 2023, consistent earnings are anticipated for 2024.
- b) Obtain a low (< \$15 million) uninsured and uncollateralized balance on December 31, 2023.
 - **COMPLETED:** The uninsured and uncollateralized balance on December 31, 2023 was \$7,951,108.
- c) Reduce risk of cash disbursement fraud
 - **COMPLETED:** Payee Match is an additional internal control which was added in 2024.
 - **IN-PROGRESS:** Analysis is currently underway to determine controls surrounding ACH versus check.

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2025-2030

Capital Improvement Plan Summary

Fiscal Year 2025 Adopted Budget



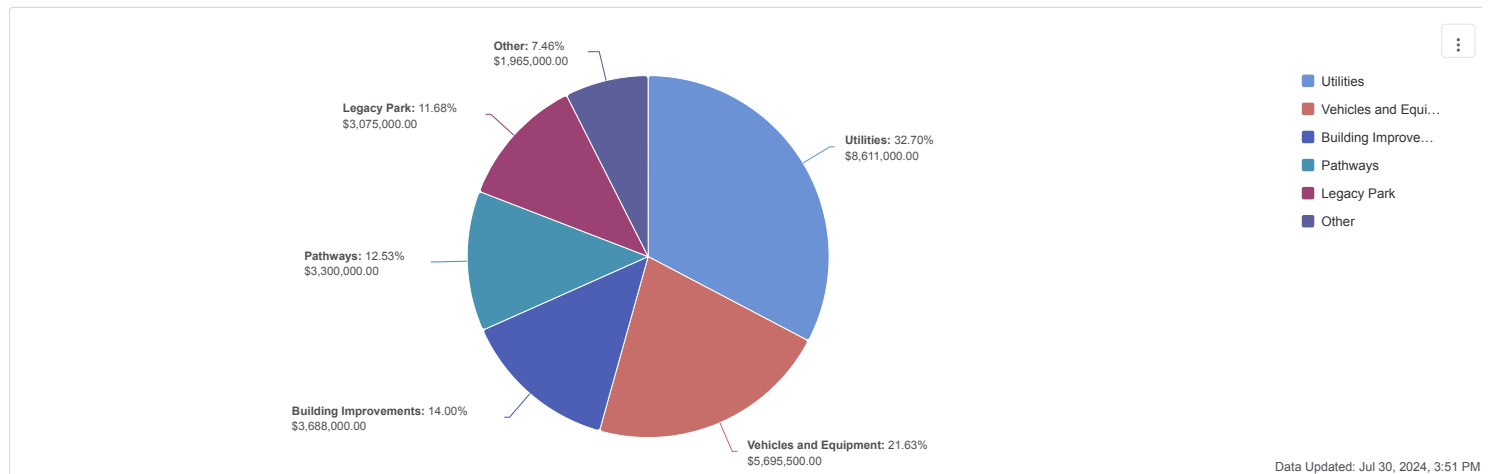
Capital Improvement Plan Overview

The Township of Northville’s Capital Improvements Program (CIP) serves as a strategic planning tool designed to identify and address capital improvement needs over a six-year period, from 2025 to 2030. The CIP allows for the formulation of long-term policy decisions that extend beyond the current budget year, helping to track multiyear projects that may require planning, design, land acquisition, and construction. The projects identified in the CIP reflect the Township’s commitment to serving residents and meeting the needs of a growing and dynamic community.

The preparation of the CIP considered the following documents and support:

- Pathway Gap Analysis
- Northville Township Master Plan
- Legacy Park Master Plan
- Legacy Park Trail Plan

Capital Improvement Plan By Type

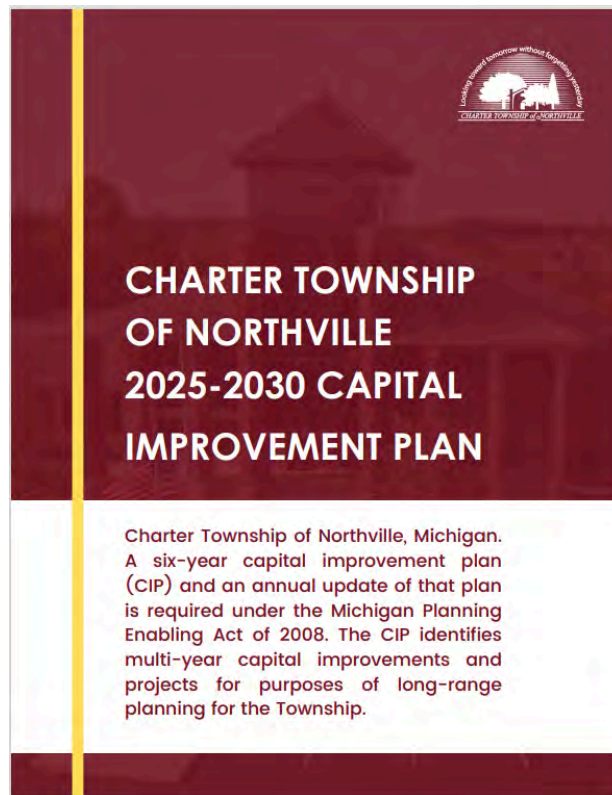


Capital Improvement Plan by Year



2025 - 2030 Capital Improvement Plan

Click image below to see the full 2025 - 2030 Capital Improvement 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 that costs more than \$5,000 and has 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 meeting the above definition 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.
- Assess potential future operating costs for such projects.
- Identify potential sources of funding for such projects.

- Adopt policies for implementing capital improvement construction.
- Anticipate and pre-plan projects, emphasizing opportunities for partnerships and alternative funding.

Impact of a 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 Improvement Plan

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 Plan

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. Given that capital improvements often require substantial financial outlays, it is frequently necessary to pursue various solutions to fund these projects. The Capital Improvement Plan (CIP) is precisely that – a plan. Consequently, projects within the CIP are subject to change based on evolving service needs, special financing opportunities, or emerging priorities. Due to the fluid nature of these factors, projects scheduled for the later years in the plan are not guaranteed funding.

The types of funding available for these projects include:

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.

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.

Essential Services Complex

Capital Improvement Project



“We are laying the foundation for a safer, stronger and more resilient Northville Township—one that will continue to thrive and flourish for years to come,” said Northville Township Manager Todd L. Mutchler



About the Essential Services Complex

Northville Township removed the invasive species on 15 acres of Legacy Park, the former state psychiatric hospital on Seven Mile Road, in preparation to construct the Essential Services Complex. This 96,000-square-foot public services building creates a cornerstone for enhanced public safety for Northville Township.

The new complex will include a second fire station to reduce response times to the northeast quadrant of the community, as well as a new state-of-the-art police headquarters. It will have a new temporary holding facility, a garage to protect cruisers’ sensitive electronic equipment, an expanded dispatch center and multiple shared spaces for Police and Fire to eliminate redundancies.

Additionally, the Essential Services Complex will be home to a new headquarters for the Department of Public Works, which has outgrown its current facility, and to a Northville Parks & Recreation building, which will serve as a trailhead to Legacy Park, providing parkgoers with restrooms and running water.

History

The journey to building a new Essential Services Complex in Northville Township has been an evolving process spanning over a decade. A dedicated subcommittee was established to thoroughly analyze and compare the costs of renovating the existing structures versus constructing new buildings. This comprehensive review led to the decision to pursue a new build, which would better serve the community's needs. This long-discussed plan has finally come to fruition, marking a significant milestone in the Township's commitment to enhancing public services and infrastructure.

The Essential Services Complex occupies 4.3% of the 350-acre Legacy Park, amounting to just 15 acres. The remaining acreage is reserved for recreational purposes. This area once served as a place of healing, as it was formerly the site of the Northville State Psychiatric Hospital, which closed in 2003. By 2022, Northville Township had 11 asbestos-clad buildings on site. After a concerted effort to remove hazardous materials throughout the year, these buildings were demolished. Only one building remains, which is slated to be repurposed as a yet-to-be-determined Northville Parks & Recreation facility.

Right: Demolition of Building 17, September 2022

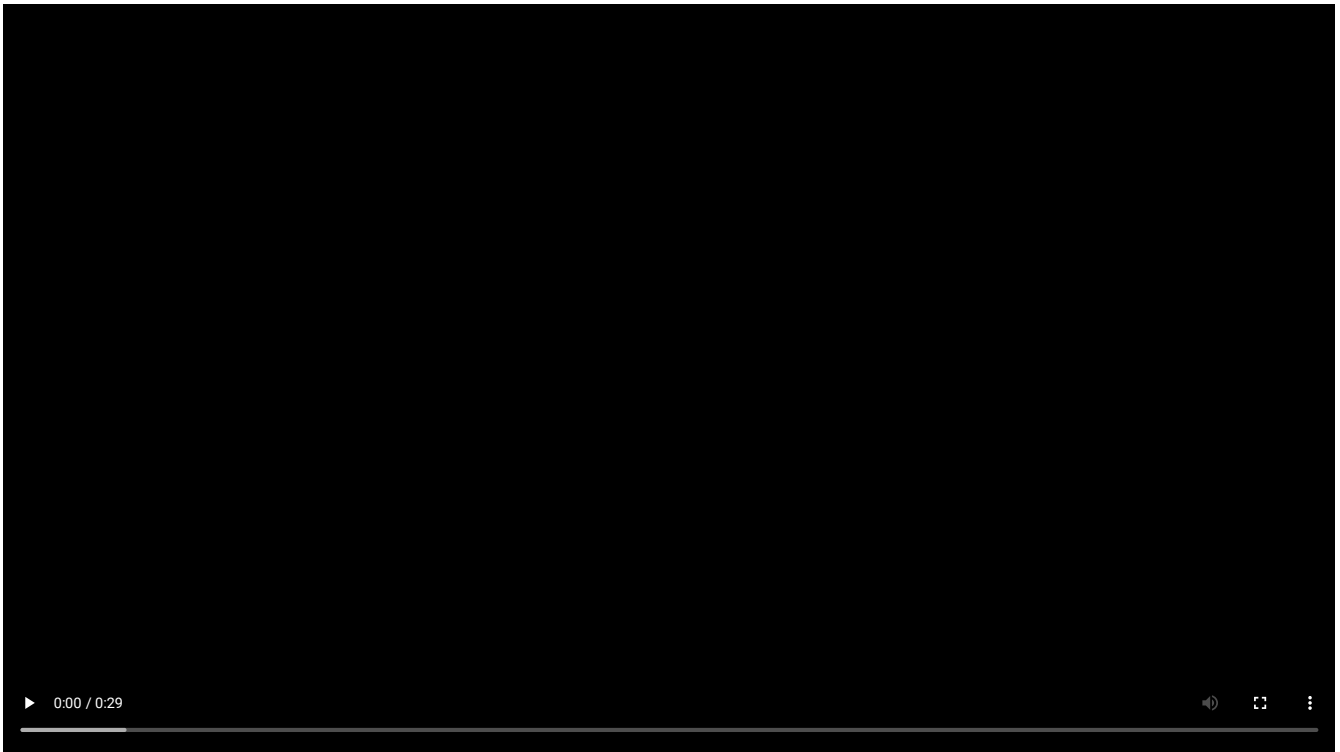


Project Scope

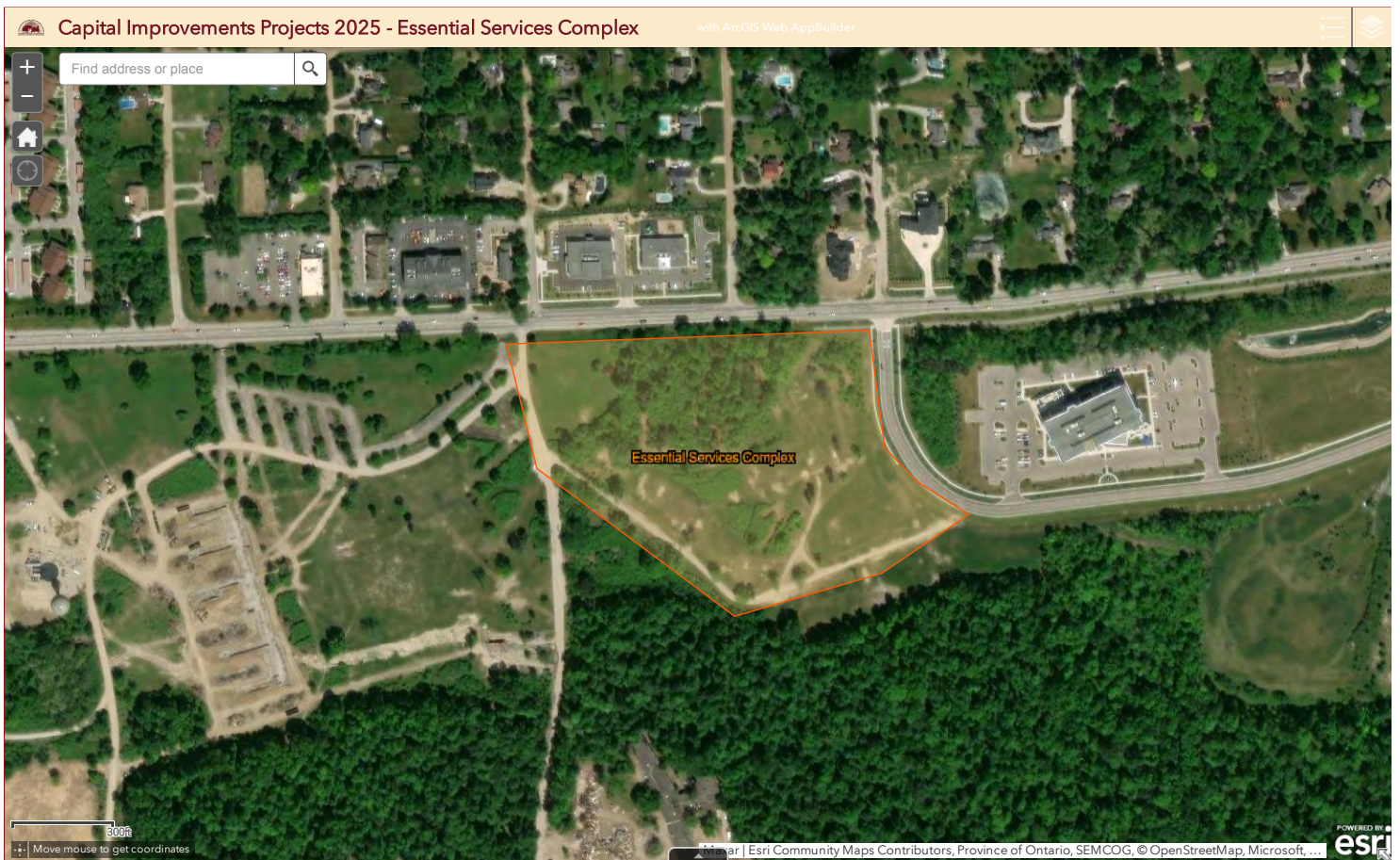
The construction of the Essential Services Complex is a multifaceted project designed to enhance the public services infrastructure of Northville Township. The project is being executed in phases to ensure a seamless transition and minimize disruptions to ongoing services. This phased approach allows for the sensitive coordination of installing advanced technology, ordering furniture, fixtures, and equipment (FFE), and relocating dispatch services. The successful relocation of dispatch services ensures that emergency response capabilities remain uninterrupted during the transition. A special thank you goes to Congresswoman Debbie Dingell's office for awarding a \$963,000 technology grant, which significantly supports this critical technology upgrade.

In February 2024, a Guaranteed Maximum Price (GMP) was established, and subsequent bonding was completed, reaffirming the Township's AAA bond rating. The construction management team is diligently segregating costs to ensure that funding sources are properly allocated to related expenditures, maintaining financial integrity throughout the project. Diligent financial oversight ensures that the project remains on budget while delivering a state-of-the-art facility that will serve the community for years to come.

The Essential Services Complex is expected to be substantially complete in early 2025.



Groundbreaking ceremony on May 14, 2024.



Did You Know?

- The ESC contains 580,000 pounds of structural steel, or 290 tons of structural steel.
- The ESC has 230,000 square feet of concrete - that's 5,000 cubic yards of concrete!

- There are 32,330 burnished CMUs, or masonry blocks, that make up the structure of the ESC.
- Over 107,100 bricks, 2,330 burnished CMUs, or masonry blocks, and 100 tons of natural stone have been used to build the ESC.

EXPENSES

Essential Services Complex

	CURRENT YEAR BUDGET	CURRENT YEAR ACTUALS
	FY2024	FY2024
Expenses		
Essential Services Complex	–	\$0
Soft Costs	–	\$100,338
Professional Services	\$2,724,175	\$573,873
Construction	\$34,044,000	\$14,199,632
Foundation Removal	\$1,333,644	\$205,084
Radio Tower	\$791,271	–
Apparatus	\$1,600,000	\$1,600,000
Furniture Fixtures Equipment	\$2,000,000	–
Technology	\$2,000,000	\$125,566
EXPENSES TOTAL	\$44,493,090	\$16,804,492

Expenditures incurred in 2022 and 2023 totaled \$3,387,865.

[BUDGET HOME](#)

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General Fund Revenue



Overview

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 & budget, clerk, information technology and communications, treasurer, assessing, elections, facilities maintenance, 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.

Revenue

	ACTUAL	AMENDED BUDGET		YEAR TO DATE	ESTIMATED		BUDGET
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025	
Revenues							
Property Taxes	\$1,907,507	\$2,014,000		\$2,024,583	\$2,015,000	\$2,147,000	
Licenses, Permits & Charges for Service	\$1,863,910	\$1,343,500		\$1,250,399	\$1,482,470	\$1,193,500	
Federal Sources	\$24,138	-		-	-	-	
Other Revenue	\$1,304,405	\$924,000		\$1,895,119	\$1,396,800	\$261,000	
Sale Proceeds	\$2,331,363	-		\$2,276,675	\$1,350	-	
State Sources	\$3,560,537	\$3,410,000		\$1,711,459	\$3,410,000	\$3,415,000	
Interest Income	\$944,082	-		\$679,836	\$750,000	\$500,000	
REVENUES TOTAL	\$11,935,941	\$7,691,500		\$9,838,069	\$9,055,620	\$7,516,500	

Property Tax Revenue

The General Fund property tax revenue is estimated to total \$2,147,000 for 2025. This includes (a) general voted millage of 0.1168 mills, which expires December 2026 and (b) Charter authorized millage rate of 0.6488 mills. For fiscal year 2024, the Headlee cap for the Charter authorized millage has been permanently reduced from 1 mill to 0.6488 mills, which has resulted in a loss of \$1,012,000 to fund General Fund operations in 2025, and an overall cumulative loss of \$8,516,000 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 \$465,000 and \$705,000 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 45% of the 2025 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.

In June 2024, Michigan legislature approved the state's FY 2024-25 budget which included **an increase in statutory revenue sharing funding**. Following months of advocacy by lobbying organizations, an additional \$75 million of new funding for statutory revenue sharing will be distributed to **all local governments**, providing increased funding and restoring funding to all townships, cities and villages to the statutory revenue sharing program. Estimates applying the new funding model above are not available at the time of budget preparation, therefore, current estimates have been used and are expected to be conservative.

Interest on Investments

Interest income earned in 2023 reached a record high, surpassing \$4 million across all funds, marking the most significant gains in years. This increase in investment returns has provided a substantial boost to the Township's financial position, helping to fund both ongoing operations and future capital projects. While 2024 has maintained this momentum, with interest income expected to remain on par with 2023 levels, forecasts indicate a potential decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling interest rates, we have made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

Other

This line item is estimated at \$261,000 and primarily includes allocated administrative costs.

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Trustee



Overview

The Trustee Department for the Charter Township of Northville consists of four elected trustees who serve as part of a seven-member board, which includes the Supervisor, Clerk, Treasurer, and the four Trustees. Elected for a four-year term, the trustees play a crucial role in the governance and administration of the township. Their key responsibilities include policymaking, budget oversight, community representation, legislative functions, committee involvement, and public engagement. Trustees adopt policies that govern the township, set strategic direction, and long-term goals for the community. They review and approve the township's budget, ensuring funds are allocated efficiently to meet community needs.

As elected officials, trustees represent the interests of Northville Township residents, listening to concerns and addressing community issues. They participate in passing ordinances and resolutions, impacting zoning regulations, public safety measures, and other local laws. Trustees often serve on committees focusing on specific areas such as public safety, parks and recreation, and public works, providing informed recommendations to the board. They engage with the public through meetings, forums, and community events, ensuring transparency and communication between the township government and its residents.

Expenditures

	ACTUAL	AMENDED BUDGET		YEAR TO DATE	ESTIMATED		BUDGET
	FY2023		FY2024		FY2024	2024 PROJECTED	FY2025
Expenses							
Personnel Services	\$47,419		\$47,456		\$38,299	\$47,456	\$48,864
EXPENSES TOTAL	\$47,419		\$47,456		\$38,299	\$47,456	\$48,864

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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 Township Supervisor serves as the chief elected official, providing leadership and ensuring that the board's directives are implemented effectively. The Township Manager is responsible for the administration and execution of the vision set by the Township Board. In addition, the Township Manager oversees the day-to-day operations of the township, managing various departments and ensuring efficient service delivery to residents. Assisting in these duties, the Assistant Manager supports the Township Manager in administrative functions, project management, and other operational tasks. This team works collaboratively to ensure the smooth operation of township services, effective policy implementation, and responsive governance to meet the community's needs.

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.

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

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$631,598	\$622,275	\$524,791	\$622,275	\$546,471
Other Services and Charges	\$885,175	\$609,493	\$481,932	\$665,866	\$759,050
Supplies	\$4,655	\$7,500	\$3,670	\$7,500	\$7,500
EXPENSES TOTAL	\$1,521,428	\$1,239,268	\$1,010,394	\$1,295,641	\$1,313,021

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Finance & Budget



Overview

The Finance & Budget Department provides essential services aimed at ensuring the fiscal health and integrity of the Township. A critical aspect of the Finance & Budget Department is the implementation and management of internal controls designed to mitigate financial risks. These controls are policies and procedures put in place to safeguard assets, ensure the accuracy of financial records, and prevent fraud and errors. By regularly reviewing and updating these controls, the department can identify and address potential vulnerabilities in the financial system, thereby minimizing the risk of financial misstatement. Effective internal controls also support compliance with legal and regulatory requirements, ensuring that the government entity adheres to relevant laws and standards.

Primary functions of the department include accounting, budgeting, debt administration, grants management, and financial reporting. By overseeing accounts receivable and accounts payable, the department ensures that all financial transactions are accurately recorded and processed in a timely manner. Additionally, the Finance & Budget Department coordinates the annual 4-year budget, annual financial audit, and prepares the Annual Comprehensive Financial Report, which provides a detailed overview of the entity's financial status and operational results.

The Finance & Budget Department's commitment to excellence in financial management extends to striving for and achieving recognition from professional organizations. For example, earning accolades such as the Distinguished Budget Presentation Award and the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association reflects the department's dedication to transparency, accountability, and high standards in financial practices. Furthermore, the department's efforts to maintain a strong credit rating, such as a AAA rating from Standard & Poor's, demonstrate its effectiveness in managing the entity's finances prudently and ensuring long-term fiscal stability.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED FY2025
Expenses					
Personnel Services	\$611,128		\$697,023	\$527,925	\$697,023 \$717,825
Other Services and Charges	\$123,909		\$202,150	\$152,450	\$115,381 \$186,640
Supplies	\$10,065		\$13,940	\$9,944	\$13,225 \$14,200
EXPENSES TOTAL	\$745,102		\$913,113	\$690,318	\$825,629 \$918,665

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. 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 collaborating with the Township Finance & Budget Director and staff to prepare accurate budgets, confirm general ledger entries, prepare warrants, and apply for grant monies to off-set department expenditures. The Clerk is a member of the Treasury and Finance Committee.

D) Other services include:

- Maintaining business registration records, from original registration to annual renewal notices.
- Confirming property owners utilizing the Special Assessment District (SAD) process for subdivision improvements, as well as mailing and publishing all necessary notices.
- Coordinating special events applications, including circulation to necessary departments for approvals and final permit execution.
- Scheduling of all Township Hall meeting room requests for Boards, Commissions and HOA meetings, including securing building coordinators as needed.
- Conducting an annual audit of HOA master list for accuracy of contact information.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$300,392	\$299,237	\$259,330	\$299,237	\$318,421
Other Services and Charges	\$42,660	\$50,750	\$39,512	\$51,450	\$61,200
Supplies	\$1,885	\$13,500	\$2,967	\$13,500	\$16,500
EXPENSES TOTAL	\$344,937	\$363,487	\$301,810	\$364,187	\$396,121

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Information Technology and Communications



Overview

The Information Technology and Communications Department (ITaC) serves as an internal service, providing support and guidance to all Northville Township departments in their technology and communications strategies. Through ITaC's experience and analytics, departments are empowered to enhance their technology infrastructure and communication effectiveness.

Information Technology

The ITaC Department provides Township employees with technology solutions and support to assist in providing vital services to the Northville Township community. 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 have 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. Moreover, ITaC's commitment to staying on top of cybersecurity trends and best practices ensures that Township data is protected, backed up and secure. 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.

The Northville Township ITaC department also provides contracted IT services to the City of Northville through an inter-governmental agreement signed in 2023, showcasing its ability to extend its expertise and support beyond Township boundaries.

Communications

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 actively manages and updates multiple communication platforms, including Facebook (5,100 followers), Twitter (972 followers), Instagram (1,208 followers), and LinkedIn (221 followers), while also introducing a YouTube channel in 2023.

The ITaC Department is also responsible for crisis communication training and education, supported by policies and procedures written by staff members with certifications in crisis communication. Additionally, the Department utilizes social media analytics to better promote departmental events and recommend communication strategies. The Township's social media messages and

electronic newsletters are visually engaging and deliver critical information to all followers. ITaC also manages the writing and creation of media releases, print media articles, PowerPoint presentations, and departmental and Township annual reports, ensuring external communication maintains a straightforward tone in line with Associated Press Style.

Geographic Information System

The ITaC Department plans to advance Geographic Information System (GIS) innovation through the addition of a new IT/GIS Applications Specialist in 2024. With an already impressive digital data inventory of assets in the existing GIS database, this new position will leverage this data to support data-driven decisions that align with the vision and goals of Northville Township. Additionally, the ITaC Department supports the delivery of the Township’s GIS, providing intelligence for emergency service responders, utility asset maintenance, economic/community development and hard-copy maps. These resources serve as intuitive tools for the public and Township staff to visualize and understand the public services available throughout the community.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$596,423	\$750,009	\$629,560	\$750,009	\$866,079
Other Services and Charges	\$126,361	\$174,950	\$132,492	\$174,900	\$179,850
Supplies	\$778	\$4,700	\$1,831	\$4,700	\$3,700
EXPENSES TOTAL	\$723,562	\$929,659	\$763,883	\$929,609	\$1,049,629

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Township Treasurer



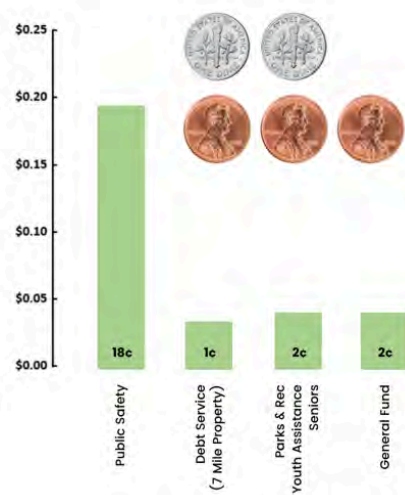
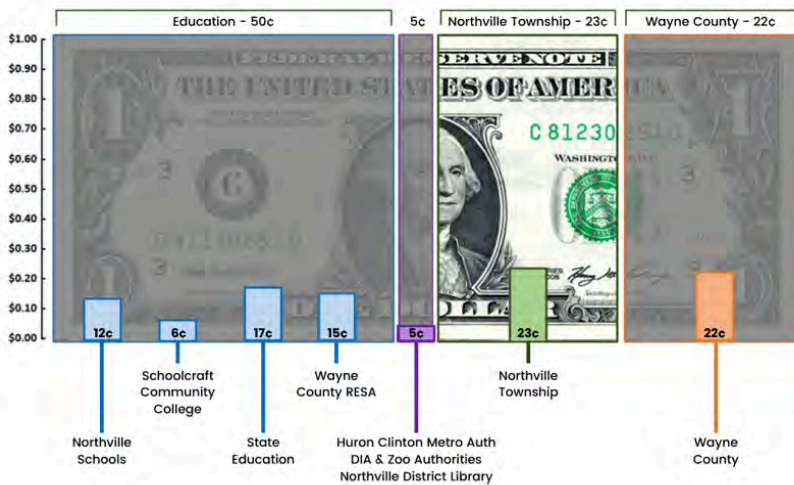
Overview

According to Michigan Public Act 246 of 1945, the Treasurer's Department oversees the collection and distribution of taxes and the investment of Township funds, adhering to strict guidelines to maintain transparency and accountability. The department handles property tax administration, ensuring timely collection of taxes that fund essential public services such as schools, public safety, and shared services.

Adherence to Michigan Public Act 20 of 1943 mandates prudent investment practices, emphasizing the safeguarding of public funds through the allocation of investments in secure instruments like government securities and high-grade bonds. Concurrently, the Treasurer aims to maximize yield by assessing investment opportunities that offer competitive returns while maintaining alignment with the township's risk tolerance. This strategic investment strategy enhances financial returns and supports the Township's financial sustainability and growth initiatives. Managing liquidity is crucial to meet immediate financial needs and unforeseen expenditures.

Breakdown of a Tax Dollar

Northville School District | Northville Township receives 23¢ for every property tax dollar paid



Expenditures

	ACTUAL		AMENDED BUDGET		YEAR TO DATE		ESTIMATED		BUDGET	
		FY2023		FY2024		FY2024		2024 PROJECTED		FY2025
Expenses										
Personnel Services		\$26,943		\$26,963		\$21,761		\$26,963		\$27,764
Other Services and Charges		\$9,942		\$13,375		\$8,650		\$11,775		\$13,740
Supplies		\$15,720		\$16,900		\$8,924		\$16,100		\$17,585
EXPENSES TOTAL		\$52,605		\$57,238		\$39,334		\$54,838		\$59,089

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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. In Northville Township, the Assessing Department falls under the umbrella of Finance and Budget.

The assessment process can be 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.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Other Services and Charges	\$380,366	\$420,575	\$331,240	\$406,140	\$442,925
Supplies	\$5,718	\$6,135	\$5,934	\$6,135	\$6,775
EXPENSES TOTAL	\$386,084	\$426,710	\$337,173	\$412,275	\$449,700

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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.

Election integrity is the number one priority of the Clerk's Office. To ensure accurate voter records, biennial, pre-election audits are conducted to compare the state's Qualified Voter Files (QVF) to the Township's master card files. With the implementation of Proposal 2022-2, post-election audits will be conducted to ensure that every voter who requested to be placed on the permanent absent voter ballot list, has been accurately recorded in QVF.

The Clerk chairs the Township Election Commission.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET	
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Personnel Services	\$180,234		\$297,826	\$250,641	\$297,826	\$282,989
Other Services and Charges	\$35,496		\$60,800	\$52,900	\$62,600	\$52,800
Supplies	\$25,779		\$85,725	\$55,341	\$85,725	\$43,200
EXPENSES TOTAL	\$241,509		\$444,351	\$358,882	\$446,151	\$378,989

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Facility Maintenance



Overview

The Facilities Department assumes a critical role in overseeing and enhancing the operational efficiency of eleven Township buildings and sewer lift stations. Responsible for both the day-to-day maintenance and the strategic development of these facilities, the department plays a key part in ensuring they meet the evolving needs of the community. The Facilities Department also manages capital projects aimed at improving infrastructure and expanding facilities, contributing to the township's long-term growth.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$375,708	\$400,394	\$284,840	\$400,394	\$436,998
Other Services and Charges	\$270,940	\$242,800	\$205,276	\$261,800	\$239,250
Supplies	\$20,662	\$21,500	\$23,061	\$21,800	\$21,800
EXPENSES TOTAL	\$667,310	\$664,694	\$513,176	\$683,994	\$698,048

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Human Resources



Overview

The Human Resources 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, while providing 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, Human Resources 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. Upholding ethical standards and ensuring legal compliance are essential Human Resources operations. Through development and enforcement of policies and procedures that align with applicable laws, regulations and best practices, the Department safeguards the rights and interests of both employees and the Township.

Human Resources plays a pivotal role in cultivating a high performing, engaged and innovative workforce necessary for the delivery of exceptional public services. With a focus on talent management, employee well-being, compliance and fairness, Human Resources is dedicated to advancing the Township's mission, vision and values while upholding the highest standards of professionalism, integrity and trust.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$273,687	\$284,789	\$228,145	\$284,789	\$299,993
Other Services and Charges	\$42,426	\$58,900	\$30,381	\$46,650	\$66,300
Supplies	\$770	\$889	\$153	\$609	\$969
EXPENSES TOTAL	\$316,884	\$344,578	\$258,679	\$332,048	\$367,262

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Building



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 also are handled by the Department.

In 2023, the Building Department issued 46 new single family and multi-family residential permits. Commercial also continued to remain strong with 105 permits for various commercial uses.

The Building Department performs many customer service tasks on a daily basis. Some tasks performed by staff in 2023 are quantified below:

- Total number of permits issued 2,838
- Total number of inspections performed 6,169
- Total number of certificates of occupancy issued 91

During 2023, the total construction value represented by issued permits was \$80,597,187 as compared to \$86,104,954 for 2022. At the end of 2023, there were 30 developed single-family residential lots available.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$252,746	\$254,148	\$210,721	\$254,148	\$270,550
Other Services and Charges	\$226,638	\$262,850	\$163,558	\$264,350	\$264,500
Supplies	\$5,716	\$8,800	\$4,492	\$8,800	\$8,800
EXPENSES TOTAL	\$485,100	\$525,798	\$378,771	\$527,298	\$543,850

Planning



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.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$259,547	\$286,038	\$235,820	\$286,038	\$317,504
Other Services and Charges	\$71,856	\$92,635	\$49,400	\$92,635	\$118,102
Supplies	\$124	\$500	\$448	\$500	\$500
EXPENSES TOTAL	\$331,527	\$379,173	\$285,668	\$379,173	\$436,106

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Transfers



Overview

Transfers within the general fund are used to allocate resources efficiently and support various operational needs. Such transfers can serve diverse purposes, from funding debt service in one department to funding capital projects in another.

Multi-Year Transfer Detail

DESCRIPTION	Actual 2023	Estimated 2024	Budget 2025	Projected		
				2026	2027	2028
TRANSFERS OUT						
Debt Service	797,620	387,219	1,023,350	1,048,750	1,051,750	1,048,100
Capital Projects	1,330,000	1,330,000	1,000,000	750,000	500,000	300,000
Improvement Revolving Fund	-	1,500,000	-	-	-	-
ESC Construction	-	4,130,000	-	-	-	-
TOTAL TRANSFERS OUT	\$ 2,127,620	\$ 7,347,219	\$ 2,023,350	\$ 1,798,750	\$ 1,551,750	\$ 1,348,100

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Transfers	\$2,127,620	\$9,207,219		\$7,337,219	\$7,347,219	\$2,023,350
EXPENSES TOTAL	\$2,127,620	\$9,207,219		\$7,337,219	\$7,347,219	\$2,023,350

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Public Safety Operating Revenue



Overview

The Northville Township Department of Public Safety is a full-service police and fire department, headed by Director Scott Hilden. Director Hilden's leadership is characterized by a strong commitment to community engagement, which emphasizes building trust and partnerships within the community. Director Hilden's command staff includes Deputy Police Chief Matthew MacKenzie and Fire Chief Brent Siegel.

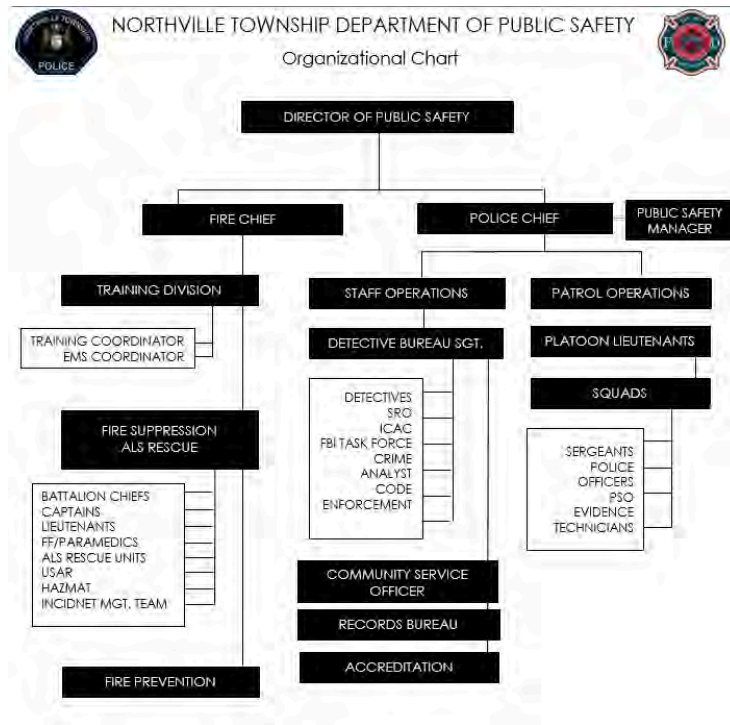
Under Director Hilden's leadership, the department has launched several innovative initiatives to connect and engage with the community. One such initiative is the Partners in Safety program, which fosters collaboration between the police department and residents to enhance public safety and community well-being. Additionally, the introduction of a support dog has provided comfort and assistance in various situations, further strengthening the department's bond with the community.

Director Hilden's dedication to community engagement is evident in his proactive approach to addressing the needs and concerns of residents. By implementing these innovative strategies and maintaining a focus on accreditation and accountability, the Northville Township Department of Public Safety continues to set a high standard for public service and community relations.

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 headquarters will relocate to the new Essential Services Complex on Seven Mile in early 2025.

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. A second fire station within the new Essential Services Complex will open in early 2025.

Organizational Chart



Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Property Taxes	\$15,853,749	\$16,738,000	\$16,822,433	\$16,746,000	\$17,859,000
Licenses, Permits & Charges for Service	\$1,153,297	\$1,038,200	\$1,072,409	\$1,044,090	\$1,104,967
Federal Sources	\$95,186	\$91,000	\$173,831	\$179,505	\$10,000
Other Revenue	\$124,533	\$126,840	\$372,576	\$331,840	\$131,620
Sale Proceeds	\$2,165	-	-	-	-
State Sources	\$239,483	\$200,377	\$200,109	\$230,377	\$202,000
Fines & Forfeitures	\$28,391	\$24,600	\$26,298	\$24,600	\$24,100
Interest Income	\$889,404	-	\$861,280	\$750,000	\$500,000
REVENUES TOTAL	\$18,386,208	\$18,219,017	\$19,528,936	\$19,306,412	\$19,831,687

Property Tax Revenue

The Public Safety Operating Fund property tax revenue is estimated at \$17,859,000 for 2025 and is based on a reduced millage rate of 6.4121 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 6.4121 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 90% of the combined budgeted revenue sources for this fund.

Licenses, Permits & Charges for Services

This revenue source includes \$299,000 to provide both dispatch and lock-up services to the City of Northville. In addition, service fees in the amount of \$800,000 are projected for charges from Advanced Life Support (ALS) services within the Township.

Federal Sources

This revenue source represents anticipated grant revenue for FBI Task Force reimbursement. The offsetting expenses have been budgeted separately.

State Sources

This revenue source primarily represents 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.

Interest on Investments

While 2024 has maintained recent interest earnings momentum with interest income expected to remain on par with 2023 levels, forecasts indicate a decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling interest rates, the Township has made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

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 of miscellaneous revenue dedicated to the needs of the public safety fund.

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Police Department



Mission Statement

Core Purpose

Working for a safer community.

Mission

We will provide safety and support to Northville Township while upholding individual rights and protections guaranteed by the Constitution. We deliver exceptional police services through our commitment to best practice standards, continuous improvement and partnerships, working for a safer community.

Vision

To be the safest community in our demographic.

Values

Service, trust, respect

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 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 joined 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 FLOCK automatic license plate reader camera system, ongoing training of our computer forensics examiner and using a drone to assist with search and rescue to locate missing people. This also helps 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. You can see in the following charts that the Northville Township 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 5-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.

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$7,924,951	\$8,715,374	\$6,930,830	\$8,715,374	\$9,558,000
Debt Service	\$948	-	-	-	-
Other Services and Charges	\$963,125	\$1,162,160	\$829,823	\$1,136,010	\$1,100,786
Supplies	\$382,954	\$446,333	\$287,437	\$446,333	\$518,440
Capital Outlay	\$0	-	-	-	-
EXPENSES TOTAL	\$9,271,980	\$10,323,867	\$8,048,089	\$10,297,717	\$11,177,226

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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.

Overview

Emergency Operations

The Northville Township Fire Department operates under the direction of Director of Public Safety Scott Hilden and Fire Chief Brent Siegel. The Department is comprised of one Deputy Fire Chief, three Battalion Chiefs, three Captains, three Lieutenants and 24 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 11 career Firefighter/Paramedics. Every frontline vehicle is licensed and equipped to provide Advanced Life Support, the highest level of pre-hospital medical care. Emergency Operations includes fire suppression, emergency medical services, and technical rescue (water/ice rescue, vehicle extrications, active shooter events, hazardous materials response and mitigation, collapse, trench, rope, and machine rescue). In 2023, the Department responded to its highest incident volume in history with 3,638 total incidents. This is an increase of 3% from 2022 and an average of 9.96 incidents per day.

Fires and Hazardous Conditions

Although major advancements in building codes and fire prevention codes have led to fewer fires in the United States, many people are surprised to learn that 25% of 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. According to the **United States Fire Administration (USFA)** in 2023, there were 2,300 civilian fire fatalities and 85 firefighter fatalities in the United States alone. We are proud to say that we did not have any fire fatalities in Northville Township in 2023.

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. All actions we take as a department are to respond to the national trends and latest science in both the fire and EMS field. We look beyond national trends and localize training and emergency preparedness based on the needs of Northville Township.

Advanced Life Support (ALS)

Northville Township began providing Advanced Life Support (ALS) in 2009. Since inception we have continued to develop our program which is now recognized as a model organization throughout the state. Our ALS paramedics are a team of highly trained individuals who provide the highest level of pre-hospital treatment and interventions. Advanced Life Support far exceeds the

abilities and outcomes of other departments providing EMT-Basic services. Tasks performed include cardiac monitoring, intubation and administering IV medications. In 2023, we responded to 2,643 medical emergencies and our paramedics transported 1,719 patients to the hospital. The success of this program has led to numerous lives being saved.

Cardiac Arrest Survival

We pride ourselves on our cardiac arrest survival outcomes. In 2023 alone, three victims of cardiac arrest were successfully resuscitated and discharged home with good neurological function. A person who experiences cardiac arrest (specifically ventricular fibrillation (VFIB) arrests) in Northville Township has a survival rate that is almost 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 providing 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

Regional HMRT and USAR Teams

The Department is well represented on both the Western Wayne County Hazardous Materials Response Team (HMRT) and the Urban Search and Rescue (USAR) team. Both the HMRT and USAR are regional teams specializing in technical disciplines. These team members require specialized skills and training to respond to various types of technical emergencies. Three Department members serve on the HAZMAT team including Capt. Burton, Lt. Obermiller, and Firefighter Gazdag with both Capt. Burton and Lt. Obermiller serving as Team Leaders. On the USAR team, the Department also has three members including Firefighters DeSloover, Molina, Wiggins with Firefighter Wiggins serving as a Team Leader. Chief Siegel is the Special Operations Oversight Chief responsible for both regional teams.

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 improved PPC rating because it reduces the cost of their homeowner’s/business insurance premiums. It is another advantage of receiving high-quality service from their fire department with the intent of saving lives and property. ISO evaluation includes the following: 911 communications center call processing, municipal water supply, fire department resources (staffing, equipment, and apparatus), incident response times, fire prevention programs and firefighter training levels.

Routine Reciprocal Aid

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

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

Incident Type	Medical	Vehicle Accident	Fire	Miscellaneous	Total
Total Given	22	4	16	9	51
Total Received	55	2	3	2	62



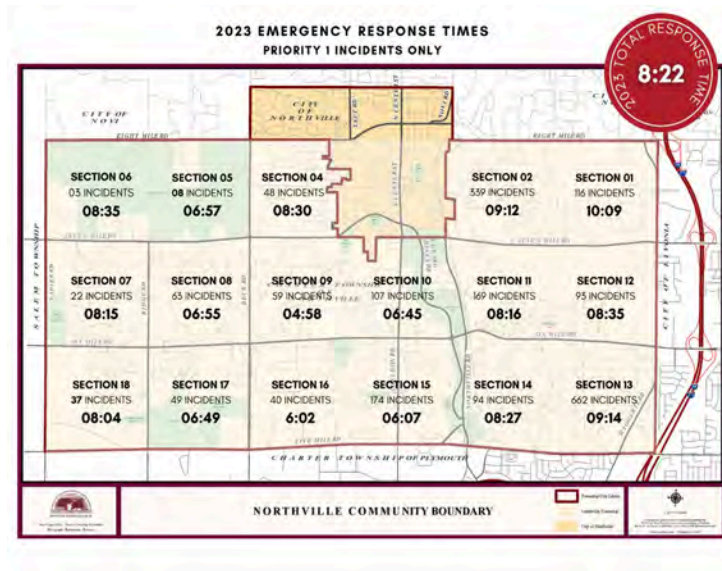
Photo courtesy of Terry Jacoby

Response Times

Our response times to the northeast portion of the Township exceed 9 minutes due to travel distance. These three sections (01, 02, and 14) account for 54% 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. With the Essential Services Complex and second fire station in process, response times to these areas will be reduced.

The following map outlines our 2023 average response time for priority 1 incidents (lights and sirens response) to each district in the Township. Response times still exceed department goals as well as national standards and recommendations. More than 76% of our priority 1 incident response times are over 8 minutes.

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

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.

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 been awarded more than \$840,000 in funding to offset budgeted expenses. These grant awards range from federal funding (FEMA, AFG), to state, local, and private awards. In 2023, this included a variety of training grants such as Fire Instructor I and a Live Fire Flashover training brought to the department, as well as a grant to replace our Self-Contained Breathing Apparatus (SCBAs).



Community Risk Reduction (CRR)

Community Risk Reduction (CRR) is defined as a “process to identify and prioritize local risks, followed by the integrated and strategic investment of resources to reduce their occurrence and impact.” As communities grow, the needs of that community change. The Fire Department has adapted our service delivery to meet our mission of saving lives and property. The term “fire prevention” doesn’t capture most of the work that most suburban fire departments do to identify and mitigate risk. That said, fire prevention has been re-envisioned as the division of Community Risk Reduction (CRR) with the goal to build a resilient community through a proactive approach to risk evaluation, response, and mitigation for our staff and the community.

Public education remains the backbone of community risk reduction. Examples of public education include individual events such as station or truck tours, Boy/Girl Scout groups and individual classes or programs. Over the last five years, the Department has focused our education programs to meet the needs of the community. We have refocused our 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.

Community Risk Reduction (CRR) grew from an idea into an operational goal in 2023. We began to dive into not only the emergencies we respond to, but the “why” behind those responses. We engaged further with Hegira Health Inc. and became the first department in Wayne County to offer co-response and social services and behavioral health follow-up to our residents. While this is a new program, we did see tangible results which resulted in reduced emergency calls to frequent users while also providing them with resources to age in place with dignity.

Programs

NHS Hands-Only CPR and AED Training

In 2023, we continued our NHS Hands-Only CPR and AED Training program. Courses were taught in both the spring and fall of 2023. In 2023 alone we taught 14 classes and reached 539 students. To date, we have taught 81 classes and more than 2,911 students, continuing to build an “army” of fire responders.

NPS Kindergarten Fire and Life Safety Education

In 2023, we continued our Kindergarten Fire and Life Safety Education Program at all NPS district schools. In 2023 alone, we educated 368 students in 17 classrooms. By the end of 2023 we have taught 111 classes and more than 2,450 students.

While the success of this program is obvious to the school district, students, and families of Northville Township, we were excited to be awarded the 2023 Leland Gayheart Prevention Award by the University of Michigan Trauma Burn Center recognizing our successes from the outside as well.

March is Reading Month

In 2023, we also continued our in-person and virtual “March is Reading Month” program to reinforce the importance of reading across the district.

Senior Services

In 2023 we continued with our Job Assignments with the creation of the Community Risk Reduction (CRR) – Senior Specialist position. This position will deliver Senior Accident and Fire Education (S.A.F.E.) to our vulnerable adult population focusing on fire and life safety hazards to those over 65 years of age.



Professional development goes beyond training and preparing staff for the job duties that they are required to complete today, but for the duties they need to prepare for the future. Professional development is about building a competitive advantage both internally and externally.

Training

Over the past three years, the Department conducted more than 18,600 hours of training. In 2023, we completed the probationary program for the seven firefighter/paramedics hired in 2022 and welcomed five 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 2023 had experience as a career firefighter in another municipality. Our Department continues to train in a variety of disciplines including emergency medical services, fire prevention, fire ground operations, hazardous materials, incident management, special operations and vehicle operations.

Our Department offered several dynamic training opportunities, many of which were also offered to neighboring departments. In April of 2023, we partnered with Maybury State Park to conduct a live fire training burn at the former Maybury State Park Headquarters. This was an incredible training session for our members, as well as the members of eight other fire departments who attended the training.

Because of the strength of our training program, our Department was once again chosen as a national delivery site for a program funded through the Assistance for Firefighters Grant (AFG) Program. The program was delivered by the International Society of Fire Service Instructors (ISFSI) and provided advanced training regarding evidence-based firefighting tactics for 45 members of the fire service, including 14 of our members.

We also hosted two classes that were funded through the state of Michigan Fireworks Fund. This allowed several of our members, as well as many members from other departments in Southeast Michigan to attend an Instructor I certification class and Live-Fire Flashover Training. We were able to utilize several state-of-the-art training facilities at other departments in Southeast Michigan. These training facilities included Schoolcraft College, Livonia Fire Department, Lyon Township Fire Department and the Southfield Fire Department.

Our Department led several initiatives aimed at improving interagency cooperation. In addition to the previously mentioned training, our Department provided forcible entry training to every member of the Northville Township Police Department. This training was developed by Firefighter Francis Dreslinski and included basic training hosted at our station, as well as an advanced course during an evolution at the gun range.

With assistance from the Department of Public Works, we were able to utilize a gravel area behind the water tower on Beck Road as a site to consolidate our limited training resources. This provides us with a foundation to build from in the future. Our burn trailer was moved to this location, as well as our new Hose Stream Mechanics Prop that was spearheaded by Firefighter Sprys-Tellner. Vehicle extrication training was also conducted at this location using six new vehicles from the Ford Motor Company.

EMS CE Program Sponsor

We are licensed as an EMS Continuing Education Program Sponsor. This allows the Department to provide state-certified EMS continuing education for all license levels.

Education

In 2023, we continued our focus on continuous improvement with a focus on formal training and education. EMS Coordinator Capt. William Caruso obtained his Bachelor of Applied Science from the University of Cincinnati. Lt. Michael Obermiller earned his Master of Business Administration/Health Care Management from Columbia Southern University. Lt. David Micallef and Firefighter Logan Mancini both achieved their EMS Instructor/Coordinator (EMS-IC) certifications in early 2023.

Succession Planning

The Department also experienced a major transition with the retirement of five staff members. These retirements were our first since 2012 and included two Battalion Chief, two Captain and one Firefighter/Paramedic position. Combined, these retirements accounted for more than 135 years of service to Northville Township. Because of these retirements in 2023, the Department had 14 promotions including Lieutenant, Captain, Battalion Chief, Fire Marshal and Deputy Chief.

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 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.

Professional affiliations

Members of the Northville Township Fire Department actively participate in professional associations locally, regionally and statewide. Membership in these organizations allows Northville Township to impact and influence legislation, code, policy standards and training for departments in the area. These organizations include Metro Detroit Fire Inspectors Society (MDFIS), National Fire Protection Association (NFPA), Institution of Fire Engineers (IFE), Michigan Fire Inspectors Society (MFIS), International Association of Arson Investigators (IAAI), Oakland County Association of Arson and Fire Investigators (OCAAFI) 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 (IAFC), Michigan Association of Fire Chiefs (MAFC), Southeastern Michigan Association of Fire Chiefs (SMAFC), Western Wayne County Fire Department Mutual Aid Association (WWCFDMAA), and the state of Michigan Emergency Medical Services Coordination Committee.

Western Wayne County Fire Department Mutual Aid Association

Chief Siegel remained on the Board of the Western Wayne County Fire Department Mutual Aid Association. He moved from the Secretary position to Vice President.

Wayne County Medical Control Authority (HEMS) Appointment

Chief Siegel was re-appointed to the Board of Trustees of the Wayne County Medical Control Authority (HEMS) by the Western Wayne County Fire Department Mutual Aid Association.

Wayne County Emergency Management LEPC Appointment

Chief Siegel was re-appointed to the Wayne County Emergency Management Local Emergency Planning Committee (LEPC) as the fire service representative.

International Society of Fire Service Instructors (ISFSI)

Training Coordinator Marcotte served as a Director-at-Large for the International Society of Fire Service Instructors, before being elected to the position of 2nd Vice President on the ISFSI Board of Directors. He was also the recipient of the 2023 ISFSI President’s Service Award.

Underwriters Laboratories Fire Safety Research Institute (UL-FSRI)

Training Coordinator Jesse Marcotte was one of 15 fire service professionals from North America appointed to the Training Advisory Committee of UL-FSRI.

Michigan Fire Fighters Training Council (MFFTC) Curriculum Committee

Deputy Chief Tom Hughes continues to serve as the Michigan Fire Inspectors Society (MFIS) representative on the Michigan Fire Fighters Training Council (MFFTC) Curriculum Committee.

CFO Designation

Deputy Chief Tom Hughes obtained Chief Fire Officer (CFO) designation through the Center for Professional Credentialing (CPC). He also renewed his Fire Marshal (FM) designation through the CPC.

Metropolitan Detroit Fire Inspectors Society (MDFIS)

Deputy Chief Hughes continues to serve as a Trustee for the Metropolitan Detroit Fire Inspectors Society (MDFIS).

Oakland County Association of Arson and Fire Investigators

Deputy Chief Hughes continues to serve as a Director for the Oakland County Association of Arson and Fire Investigators (OCAAFII).

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$6,340,841	\$6,715,612	\$5,113,674	\$6,715,612	\$7,701,669
Other Services and Charges	\$564,447	\$736,600	\$420,075	\$705,000	\$814,200
Supplies	\$425,909	\$487,100	\$290,224	\$487,100	\$488,200
Capital Outlay	-\$324	-	-	-	-
EXPENSES TOTAL	\$7,330,873	\$7,939,312	\$5,823,974	\$7,907,712	\$9,004,069

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Parks, Recreation and Senior Services

Mission Statement

The mission of the Northville Parks & Recreation Commission is to provide quality recreation experiences that encourage healthy lifestyles, enhance social and community development, and cultivate lifelong enrichment opportunities for all ages on a year-round basis, while striving to be good stewards of our natural resources.

Overview

Northville Parks and Recreation is a shared service provided through an agreement between the Charter Township of Northville and the City of Northville to jointly operate the following programs: Parks and Recreation, Senior Services, and Youth Network

The City and Township have shared recreation services since the 1970's, while the Senior Services and Youth Network programs were added in the 1980's. The Shared Service Agreement covers all operating costs for programs, services, parks and facilities maintenance, and vehicle/equipment purchases. Facility improvements are covered through the Share Service agreement. Park improvements are covered by each respective municipality, depending on the location of the park. Northville Township Park Development is funded through the Parks Development Capital Project Fund.

Northville Public Schools (NPS) has been a valued community partner from the beginning of the agreement. The schools provide use of the Northville Community Center (NCC) through a long-term lease agreement, which includes the two adjacent parking lots. Parks and Recreation covers utility costs at the NCC along with maintenance of the building and parking lots. The Northville District library was recently added to the lease for the parking lots and now shares in the maintenance agreement. NPS also provides use of and maintenance for the Recreation Center at Hillside (RCH) through a rental agreement. These two facilities, as well as some other school facility rentals, accommodate the large majority of the indoor recreation program and services that the department provides.

Northville Parks and Recreation also collaborates with several other community partners through a variety of trade agreements or sharing of resources to enhance the parks, programs, facilities, and services provided to the community. The partners include Maybury State Park, Friends of Maybury, Northville Community Foundation/Maybury Farm, Friends of Thayer's Corner, the Downtown Development Authority, The Northville Chamber of Commerce and the Northville Art House.

Parks, Recreation and Senior Services Department provides parks, facilities, programs and services through two divisions. The Recreation Division provides programming in special events; senior services; youth recreation and athletics; camps; teen enrichment; adult recreation and athletics; community partnership opportunities; and more. Additionally, senior services operate a daily curb-to-curb transportation program for adults ages 60+ and individuals with disabilities. A day trip program to destinations in a three-county area is also offered. The Parks and Facilities Division is responsible for maintaining and operating a variety of

neighborhood and community parks and pathways. The parks boast a variety of amenities, such as athletic fields, playgrounds, tennis courts, pavilions, dog parks, pathways/trails, boardwalks, nature areas, and a new cricket pitch and skatepark.

Funding for the Department is derived from multiple sources, including property tax revenue, program fees and charges, building and field/park rental fees, grants, donations and sponsorships. Approximately 40% of the department budget is supported by self-generated revenue. The other 60% of the budget is supported by Township and City contributions which are shared 85% / 15%, respectively, and in accordance with the Shared Services Agreement. The Township's portion is provided through the Shared Services millage.

ADMINISTRATION

The Northville Parks and Recreation Commission consists of six members made up of three elected officials from Northville Township, two officials from the City of Northville, and one from the Northville Schools Board of Education. The Northville Parks and Recreation Department manages and administers all parks, recreation and senior service operations, including strategic direction, policy development and resources identification.

RECREATION

By providing a variety of programs for all ages on a year-round basis, the Recreation Division strives to meet the leisure needs of the community. Promoting healthy lifestyles, personal development and family and cultural unity supports our goal of creating community. The tournaments, events and activities we offer help support economic development and promote social connections.

SENIOR SERVICES

The Senior Services Division coordinates a variety of programs, activities and services for older adult citizens. These activities are designed to improve participants' quality of life through social connections, enrichment programs, and by promoting active, healthy lifestyles and lifelong learning. Senior Services also provides curb-to-curb transportation services for area medical appointments and local trips. In addition, day trips are offered throughout the year.

PARKS & FACILITIES

Our Park System offers a variety of neighborhood and community parks and pathways. Amenities include soccer fields, baseball/softball fields, lacrosse fields, playgrounds, tennis courts, picnic pavilions, dog parks and multi-modal trails/pathways. Two indoor facilities offer courts for basketball, volleyball, pickleball and badminton. Mini-gyms are set-up for fitness and dance classes, preschool and youth activities and various athletic activities. Additionally, there are several meeting/activity rooms and a banquet room for programming and rentals.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Property Taxes	-	-	-	-	\$2,098,000
Federal Sources	-	-	\$20,000	\$20,000	-
Other Revenue	\$47,115	\$16,300	\$57,397	\$23,750	\$6,281
Sale Proceeds	-	-	\$25	-	-
Contribution Revenue	\$1,380,249	\$1,333,799	\$1,361,275	\$1,337,674	\$300,000
State Sources	-	-	-	-	\$15,000
Parks, Recreation, Seniors Program Revenue	\$1,180,153	\$1,195,025	\$1,289,859	\$1,239,882	\$1,383,122
Interest Income	\$139,218	-	\$112,499	\$100,000	\$50,000
REVENUES TOTAL	\$2,746,735	\$2,545,124	\$2,841,054	\$2,721,306	\$3,852,403

Property Tax Revenue

The Shared Services Millage property tax revenue is estimated at \$2,098,000 for 2025 and is based on a reduced millage rate of .7532 mills, which expires December 2026. The Headlee cap for the shared services millage has been permanently reduced from .7574 mills as authorized by voters in 2020 to .7532 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 54% of the combined budgeted revenue sources for this fund.

Contribution Revenue

This revenue source includes \$300,000 contribution from the City of Northville, in accordance with the Shared Services Agreement.

Program Revenue

This revenue source represents funds earned by the department directly generated by a supported activity. This can include fees collected from recreational activities, facility rentals, and admission charges.

Interest on Investments

While 2024 has maintained recent interest earnings momentum with interest income expected to remain on par with 2023 levels, forecasts indicate a decline in interest rates by the fourth quarter of 2024. As a result, the subsequent decrease in investment income is anticipated to become evident in 2025. Recognizing the potential impact of falling interest rates, the Township has made the decision to budget for interest income. This strategy allows us to closely monitor the effects of declining interest rates on our revenue streams and to understand how these changes might influence both operational funding and the execution of our capital improvement plans.

Other

This revenue source consists miscellaneous revenue dedicated to the needs of the parks, recreation and senior services fund.

Administration

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$400,544	\$329,452	\$274,528	\$329,452	\$347,765
Other Services and Charges	\$123,803	\$94,750	\$50,989	\$89,700	\$126,575
Supplies	\$844	\$2,500	\$258	\$4,000	\$4,500
Capital Outlay	\$95	-	-	-	-
EXPENSES TOTAL	\$525,287	\$426,702	\$325,775	\$423,152	\$478,840

Recreation

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$246,281	\$340,216	\$238,999	\$340,216	\$373,855
Other Services and Charges	\$449,482	\$507,100	\$478,856	\$463,520	\$579,433
Supplies	\$1,354	\$2,500	\$1,197	\$2,685	\$4,500
Capital Outlay	\$9,776	\$2,900	\$3,220	\$2,000	\$29,700
EXPENSES TOTAL	\$706,893	\$852,716	\$722,273	\$808,421	\$987,488

Senior Services

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$83,853	\$209,902	\$171,466	\$209,902	\$215,229
Other Services and Charges	\$188,807	\$195,367	\$152,032	\$192,577	\$244,006
Supplies	\$1,547	\$4,150	\$2,914	\$2,982	\$4,200
Capital Outlay	-	-	\$420	-	-
EXPENSES TOTAL	\$274,207	\$409,419	\$326,831	\$405,461	\$463,435

Parks Maintenance

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$386,406	\$469,380	\$465,005	\$469,380	\$633,138
Other Services and Charges	\$64,202	\$99,540	\$148,650	\$224,540	\$246,300
Supplies	\$72,378	\$72,250	\$83,772	\$73,000	\$84,500
Capital Outlay	\$246,135	\$128,000	\$156,485	\$155,000	\$224,500
EXPENSES TOTAL	\$769,120	\$769,170	\$853,912	\$921,920	\$1,188,438

Community Center

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$86,434	\$75,503	\$68,459	\$75,503	\$90,208
Other Services and Charges	\$92,868	\$118,300	\$110,149	\$115,500	\$91,800
Supplies	\$7,710	\$5,500	\$3,371	\$5,500	\$6,000
Capital Outlay	\$79,906	\$45,662	\$10,488	\$10,374	\$111,500
EXPENSES TOTAL	\$266,917	\$244,965	\$192,466	\$206,877	\$299,508

Hillside

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$68,990	\$54,912	\$51,921	\$54,912	\$60,139
Other Services and Charges	\$51,679	\$50,028	\$48,012	\$51,328	\$60,306
Supplies	\$3,192	\$3,500	\$1,918	\$3,500	\$3,500
Capital Outlay	-	-	-	-	\$56,000
EXPENSES TOTAL	\$123,861	\$108,440	\$101,851	\$109,740	\$179,945

Northville Baseball and Softball

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$28,811	\$33,175	\$45,068	\$33,175	\$49,522
Other Services and Charges	\$81,968	\$83,000	\$15,959	\$83,000	\$83,500
EXPENSES TOTAL	\$110,779	\$116,175	\$61,027	\$116,175	\$133,022

Northville Soccer Association

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$38,386	\$46,699	\$44,715	\$46,699	\$38,517
Other Services and Charges	\$130,696	\$132,000	\$36,190	\$132,000	\$125,000
EXPENSES TOTAL	\$169,082	\$178,699	\$80,905	\$178,699	\$163,517



Mission Statement

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 support of this vision it is our mission to, in partnership with families, adult advocates, and community stakeholders, offer socially and culturally inclusive programs and opportunities for youth that foster physical, emotional, and social wellbeing helping them to reach their full potential as caring, productive, and responsible citizens.

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. 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.

Revenue

Revenue of Northville Youth Network is primarily driven by contributions and transfers-in from both the City and Township of Northville. Beginning in 2025, the funding from the Township will be considered a transfer-in from the Shared Services Millage. In previous years, it has been considered a Contribution. Also beginning in 2025, funding from the Opioid Settlement Fund will be transferred in to be used in eligible programming as it relates to Opioid education and prevention.

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Other Revenue	\$33,471		\$36,900	\$40,269	\$39,650	\$25,000
Contribution Revenue	\$115,636		\$118,815	\$118,814	\$118,815	\$19,384
Transfers-In	-		-	-	-	\$117,699
Interest Income	\$6,029		-	\$7,287	\$10,000	\$5,000
REVENUES TOTAL	\$155,136		\$155,715	\$166,370	\$168,465	\$167,083

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$107,754	\$122,943	\$95,782	\$122,943	\$138,260
Other Services and Charges	\$49,112	\$66,550	\$45,161	\$55,650	\$61,025
Supplies	\$329	\$365	\$40	\$360	\$510
EXPENSES TOTAL	\$157,195	\$189,858	\$140,984	\$178,953	\$199,795

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Opioid Settlement Funds



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.

It is anticipated that the Township will collect over \$550,000 in opioid settlement funds over a 15-year period. Management is engaged in ongoing discussions to identify eligible expenses for these funds. The Michigan Department of Health and Human Services (MDHHS) has provided a framework for the use of settlement funds, emphasizing four key areas: Prevention, Harm Reduction, Treatment, and Recovery. In alignment with the Prevention category, starting in 2025, \$15,000 will be transferred annually to the Northville Youth Network.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Other Revenue	\$76,564	\$25,000	\$93,183	\$90,000	\$25,000
Interest Income	\$2,261	-	\$3,589	\$4,000	\$2,000
REVENUES TOTAL	\$78,825	\$25,000	\$96,772	\$94,000	\$27,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Other Services and Charges	-	\$25,000	-	-	\$25,000
Transfers	-	-	-	-	\$15,000
EXPENSES TOTAL	-	\$25,000	-	-	\$40,000

Capital Projects Fund



Overview

Capital Project Funds are dedicated financial resources used to account for the acquisition or construction of major capital and infrastructure improvements within the Township. These funds are crucial in managing large-scale projects that require significant investment, ensuring that the necessary resources are allocated efficiently and transparently. By pooling financial resources into specific Capital Project Funds, the Township can strategically plan and execute projects that enhance public infrastructure, such as pathways, facility improvements, and land acquisition.

The Capital Projects Fund is primarily funded by the Township's General Fund. The use of General Fund resources for capital projects is carefully planned through the Township's budgeting process, ensuring that essential services are maintained while still investing in the future growth and development of the community.

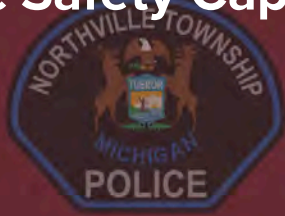
Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Other Revenue	\$64,402	\$58,000	\$55,560	\$58,000	\$9,000
Transfers-In	\$1,330,000	\$1,330,000	\$2,660,000	\$3,102,819	\$1,000,000
State Sources	\$25,046	\$25,000	\$23,412	\$25,000	\$25,000
Interest Income	\$478,401	\$2,000	\$186,460	\$202,000	\$52,000
REVENUES TOTAL	\$1,897,849	\$1,415,000	\$2,925,432	\$3,387,819	\$1,086,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Other Services and Charges	\$20,441	\$20,600	-\$20,400	-	-
Capital Outlay	\$3,628,006	\$5,761,024	\$1,664,046	\$4,721,000	\$1,631,000
Transfers	\$0	\$3,585,000	\$3,585,000	\$3,585,000	-
EXPENSES TOTAL	\$3,648,447	\$9,366,624	\$5,228,646	\$8,306,000	\$1,631,000

Public Safety Capital Projects Fund



Overview

The Public Safety Capital Projects Fund is a dedicated financial resource specifically designed to account for the acquisition, construction, and significant maintenance of public safety infrastructure within the Township. This fund plays a critical role in ensuring that the Township's public safety facilities, equipment, and infrastructure are consistently maintained, upgraded, and expanded as needed to meet the growing demands of the community.

Each year, funds are strategically transferred from the Public Safety Operating Fund into the Public Safety Capital Projects Fund. This transfer is made at the discretion of Township management and the Board of Trustees, ensuring that the allocation of resources aligns with both immediate and long-term public safety priorities. The decision to transfer funds is carefully considered, taking into account the current financial position, anticipated needs, and the overall goals of maintaining a high level of public safety service for the residents.

The funds within the Public Safety Capital Projects Fund are restricted and can only be used for public safety purposes. This restriction ensures that the resources are solely dedicated to enhancing and preserving the Township's public safety infrastructure, whether through the purchase of new emergency vehicles, the modernization of police equipment, or the maintenance of existing facilities.

In 2025, the Northville Fire Department, through State Representative Matt Koleszar, was awarded a \$1.5 million earmark to fund the purchase of a new fire engine. This has been included in the budget within state sources.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Federal Sources	-	-		\$313,138	\$250,000	-
Other Revenue	\$709,070	\$250,000		\$54,189	\$55,000	-
Sale Proceeds	\$13,450	-		-	-	-
Transfers-In	\$6,500,000	\$1,477,000		\$4,100,000	\$4,100,000	\$100,000
State Sources	-	-		-	-	\$1,615,000
Interest Income	\$319,839	-		\$303,826	\$300,000	\$100,000
REVENUES TOTAL	\$7,542,359	\$1,727,000		\$4,771,153	\$4,705,000	\$1,815,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Other Services and Charges	\$150	-		\$36,773	\$20,673	-

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Capital Outlay	\$693,269	\$5,704,011	\$631,329	\$6,558,096	\$1,893,000
Transfers	-	\$1,000,000	\$1,000,000	\$1,000,000	-
EXPENSES TOTAL	\$693,419	\$6,704,011	\$1,668,102	\$7,578,769	\$1,893,000

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Parks Development Capital Fund



Overview

The Parks Development Capital Fund is a dedicated financial resource specifically designed to account for the acquisition, construction, and significant maintenance of parks within the Township. This fund plays a critical role in ensuring that the Township's park facilities, equipment, and infrastructure are consistently maintained, upgraded, and expanded as needed to meet the growing demands of the community.

Each year, funds will be strategically transferred from the Parks, Recreation, and Senior Services Operating Fund into the Parks Development Capital Fund. This transfer will be made at the discretion of Township management and the Board of Trustees, ensuring that the allocation of resources aligns with the Shared Services Agreement cost allocation calculation.

The funds within the Parks Development Capital Fund are restricted and can only be used for park development purposes. This restriction ensures that the resources are solely dedicated to enhancing and preserving the Township's Park infrastructure, whether through park land acquisition, the construction of new play structures, parking lot improvements, or constructing new park amenities.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Property Taxes	\$1,862,284	\$1,966,000	\$1,976,074	\$1,966,000	–
Federal Sources	–	\$202,500	–	–	–
Other Revenue	–	\$85,277	\$247,894	\$127,617	\$129,567
Transfers-In	–	–	–	–	\$250,000
State Sources	\$18,341	\$8,500	\$2,624	\$8,500	–
Interest Income	\$141,791	–	\$111,061	\$100,000	\$50,000
REVENUES TOTAL	\$2,022,416	\$2,262,277	\$2,337,653	\$2,202,117	\$429,567

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Other Services and Charges	\$1,824,616	\$3,436,847	\$2,241,035	\$2,623,206	\$1,015,000
Capital Outlay	–	\$770,000	–	–	–
Transfers	–	\$500,000	\$500,000	\$500,000	–
EXPENSES TOTAL	\$1,824,616	\$4,706,847	\$2,741,035	\$3,123,206	\$1,015,000

Tree Fund



Overview

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.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Contribution Revenue	\$54,450	\$2,000		–	\$2,000	\$2,000
Interest Income	\$25,819	–		\$14,133	\$20,000	\$5,000
REVENUES TOTAL	\$80,269	\$2,000		\$14,133	\$22,000	\$7,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Other Services and Charges	–	\$2,000		–	\$2,000	\$2,000
Transfers	–	–		\$349,500	\$349,500	–
EXPENSES TOTAL	–	\$2,000		\$349,500	\$351,500	\$2,000

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Improvement Revolving Fund



Overview

Created in 2024 and pursuant to MCL 41.735a of Act 188, the Improvement Revolving Fund will be used to pay the cost of public improvements to be financed by special assessments. Currently, one special assessment has been approved by the Board of Trustees for the use of these funds. This special assessment was funded by the Improvement Revolving Fund in 2024 with future reimbursement based on anticipated annual collections.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Transfers-In	-		\$1,500,000	\$1,500,000	\$1,500,000	\$50,000
Interest Income	-		-	\$42,634	\$50,000	\$25,000
REVENUES TOTAL	-		\$1,500,000	\$1,542,634	\$1,550,000	\$75,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Transfers	-		-	\$688,694	\$688,694	-
EXPENSES TOTAL	-		-	\$688,694	\$688,694	-

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Essential Services Construction Fund



Overview

The Essential Services Construction Fund will account for the construction of the **Essential Services Complex**. This includes the construction of a new Public Safety headquarters, a second fire station, a new Public Works headquarters and a Parks and Recreation building, which will serve as a trail head to Legacy Park. The primary funding sources include bond proceeds, general funds, enterprise funds, capital project funds, and federal funds from various grants.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Federal Sources	\$120,677		\$3,083,513	\$2,962,836	\$2,962,836	-
Proceeds from Bond Issuance	-		\$15,000,000	\$15,046,201	\$15,000,316	-
Transfers-In	\$0		\$11,085,000	\$10,434,500	\$10,434,500	-
Interest Income	\$89,967		-	\$648,584	\$500,000	-
REVENUES TOTAL	\$210,644		\$29,168,513	\$29,092,121	\$28,897,652	-

Expenses

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Other Services and Charges	-		\$112,305	\$253,926	-	-
Capital Outlay	\$147,786		\$38,044,000	\$14,325,198	\$25,000,000	\$908,000
Transfers	-		\$1,600,000	\$1,600,000	\$2,042,819	-
EXPENSES TOTAL	\$147,786		\$39,756,305	\$16,179,124	\$27,042,819	\$908,000

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Debt Service Overview



Overview

Issuing bonds to pay for capital improvements is a significant aspect of a township's fiscal responsibility and oversight. When a township decides to issue bonds, it must adhere to the guidelines established under Act 34 of the State of Michigan, also known as the Revised Municipal Finance Act. This act regulates the issuance of municipal securities and ensures that local governments maintain prudent financial practices. The township must conduct a thorough assessment of its financial position, including evaluating its legal debt margin and ensuring that the proposed debt is within allowable limits. Additionally, the municipality must provide transparent disclosure of the bond issuance process, including the purpose of the bonds, the repayment plan, and the anticipated impact on taxpayers. Rigorous financial planning and oversight are essential to ensure that the funds raised through bond issuance are used efficiently and effectively for capital improvements, safeguarding the township's fiscal health and maintaining public trust.

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 within the Water and Sewer Department Narrative, at this [LINK](#).

Legal Debt Margin

The legal debt margin is a measure of the amount of debt a municipality or government entity is allowed to incur under statutory or constitutional limitations. It represents the difference between the total debt legally permissible and the actual debt a government has incurred. This margin ensures that governments do not exceed their capacity to repay debt, protecting the fiscal health of the municipality and its taxpayers. The calculation typically involves applying a percentage limit to the assessed value of taxable property within the jurisdiction, ensuring that the government's borrowing remains within prudent and sustainable bounds.

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.

The Township is currently at 10.6% of its allowed limit.

Legal Debt Margin Information (Estimated Fiscal Year 2025)	
Calculation of Debt Limit	
2024 State equalized valuation	\$ 3,469,715,871
Est assessed value equivalent of Act 198 exemptions	<u>2,500,000</u>
Debt limit (10% of SEV)	<u>3,472,215,871</u>
Calculation of Debt Subject to Limit	
Debt Limited 10% of State Equalized Valuation	347,221,587
Total debt	36,976,805
Less special assessment bonds	<u>(45,000)</u>
Net debt subject to limit	36,931,805
Legal debt margin	<u>\$ 310,289,782</u>
Net Debt Subject to Limit as Percent of Debt Limit	10.6%

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Building Authority Debt Service



Overview

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 was paid in 2023. The fund was officially closed in 2024.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET	
	FY2023		FY2024	FY2024		2024 PROJECTED	FY2025
Revenues							
Transfers-In	\$1,055,950		-	\$0		-	-
REVENUES TOTAL	\$1,055,950		-	\$0		-	-

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET	
	FY2023		FY2024	FY2024		2024 PROJECTED	FY2025
Expenses							
Debt Service	\$1,055,700		-	-		-	-
Transfers	-		-	\$489,182		\$489,182	-
EXPENSES TOTAL	\$1,055,700		-	\$489,182		\$489,182	-

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Special Assessment Limited Tax Debt Service



Overview

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. The final installment of debt service was paid in 2024. The fund will officially close in 2025.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Other Revenue	\$19,779		\$20,000	\$13,175	\$11,418	-
Transfers-In	\$5,650		\$20,000	\$20,000	\$30,000	-
Interest Income	\$1,721		\$4,000	\$748	\$750	-
REVENUES TOTAL	\$27,150		\$44,000	\$33,923	\$42,168	-

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE		ESTIMATED	BUDGET
	FY2023		FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Debt Service	\$48,956		\$46,819	\$46,069	\$46,819	-
EXPENSES TOTAL	\$48,956		\$46,819	\$46,069	\$46,819	-

Schedule of Indebtedness

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

YEAR	PRINCIPAL DUE	RATE	INTEREST		TOTAL PRINCIPAL & INTEREST
	APRIL 1		APRIL 1	OCTOBER 1	
2024	45,000	4.750%	1,069	-	46,069
Balance remaining	\$ 45,000		\$ 1,069	\$ -	\$ 46,069

Seven Mile Property Purchase Debt Service



Overview

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.”

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 2024 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.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET	
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues						
Property Taxes	\$888,197	\$943,000	\$943,023	\$943,023	\$943,000	\$1,212,000
State Sources	\$12,135	\$9,000	\$1,215	\$1,215	\$9,000	\$10,000
Interest Income	\$157,568	-	\$100,982	\$100,982	\$100,000	-
REVENUES TOTAL	\$1,057,900	\$952,000	\$1,045,220	\$1,045,220	\$1,052,000	\$1,222,000

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET	
	FY2023	FY2024	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses						
Debt Service	\$1,641,479	\$1,658,276	\$1,658,502	\$1,658,502	\$1,658,276	\$1,670,339
EXPENSES TOTAL	\$1,641,479	\$1,658,276	\$1,658,502	\$1,658,502	\$1,658,276	\$1,670,339

Schedule of Indebtedness

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	TOTAL PRINCIPAL & INTEREST
2024	1,300,000	6.478%	533,139	(175,963)	357,176	1,657,176
2025	1,370,000	6.478%	446,658	(147,419)	299,239	1,669,239
2026	1,470,000	6.478%	354,671	(117,059)	237,612	1,707,612
2027	1,545,000	6.478%	257,015	(84,828)	172,187	1,717,187
2028	1,565,000	6.478%	156,282	(51,581)	104,701	1,669,701
2029	1,630,000	6.478%	52,796	(17,425)	35,371	1,665,371
Balance remaining	<u>\$ 8,880,000</u>		<u>\$ 1,800,561</u>	<u>\$ (594,275)</u>	1,206,286	<u>\$ 10,086,286</u>

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Essential Services Complex Debt Service



Overview

The 2024 Capital Improvement Bonds (Limited Tax General Obligation) (the “Bonds”) were issued pursuant to the provisions of Act 34, Public Acts of Michigan, 2001, as amended (“Act 34”) and pursuant to a resolution adopted by the Township Board of Trustees of the Charter Township of Northville, County of Wayne, State of Michigan (the “Township”) on February 16, 2023, for the purposes of paying all or part of the cost of acquiring, constructing, furnishing and equipping the Essential Services Complex, including a new fire station, police station and public works building, together with parking and site improvements (collectively, the “Project”) and costs of issuance incurred with respect to the Bonds.

Revenue

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Transfers-In	-	\$275,219	\$357,219	\$357,219	\$1,023,350
REVENUES TOTAL	-	\$275,219	\$357,219	\$357,219	\$1,023,350

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Debt Service	-	\$275,219	\$355,816	\$355,816	\$1,023,350
EXPENSES TOTAL	-	\$275,219	\$355,816	\$355,816	\$1,023,350

Schedule of Indebtedness

2024 Capital Improvement Bonds (General Obligation Limited Tax)
 SCHEDULE OF INDEBTNESS
 YEAR ISSUED: 2024
 AMOUNT OF ISSUE: \$13,910,000

YEAR	PRINCIPAL DUE		INTEREST		TOTAL	TOTAL PRINCIPAL & INTEREST
	APRIL 1	RATE	APRIL 1	OCTOBER 1		
2024	0	3.550%	-	355,366	355,366	355,366
2025	385,000	3.550%	324,700	313,150	637,850	1,022,850
2026	435,000	3.550%	313,150	300,100	613,250	1,048,250
2027	465,000	3.550%	300,100	286,150	586,250	1,051,250
2028	490,000	3.550%	286,150	271,450	557,600	1,047,600
2029	520,000	3.550%	271,450	258,450	529,900	1,049,900
2030	545,000	3.550%	258,450	244,825	503,275	1,048,275
2031	575,000	3.550%	244,825	230,450	475,275	1,050,275
2032	605,000	3.550%	230,450	215,325	445,775	1,050,775
2033	635,000	3.550%	215,325	199,450	414,775	1,049,775
2034	665,000	3.550%	199,450	182,825	382,275	1,047,275
2035	700,000	3.550%	182,825	165,325	348,150	1,048,150
2036	735,000	3.550%	165,325	146,950	312,275	1,047,275
2037	770,000	3.550%	146,950	127,700	274,650	1,044,650
2038	810,000	3.550%	127,700	111,500	239,200	1,049,200
2039	840,000	3.550%	111,500	94,700	206,200	1,046,200
2040	875,000	3.550%	94,700	77,200	171,900	1,046,900
2041	910,000	3.550%	77,200	59,000	136,200	1,046,200
2042	945,000	3.550%	59,000	40,100	99,100	1,044,100
2043	985,000	3.550%	40,100	20,400	60,500	1,045,500
2044	1,020,000	3.550%	20,400	-	20,400	1,040,400
	<u>\$13,910,000</u>		<u>\$ 3,669,750</u>	<u>\$ 3,700,416</u>	<u>\$ 7,370,166</u>	<u>\$21,280,166</u>

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Water and Sewer



Overview

Northville Township Department of Public Works (DPW) is comprised of the Water and Sewer Department located at 16225 Beck Road. The headquarters will relocate with the opening of the new Essential Services Complex in early 2025. Northville Township possesses the necessary equipment to maintain water mains, sanitary sewers, water system pump stations, sanitary sewage lift stations, fire hydrants and water meters.

DPW distributes approximately 1 billion gallons of water every year to more than 8,968 residential and commercial connections (more than 31,000 people) via 170 miles of water main. This water is supplied from the Great Lakes Water Authority (GLWA), which sources safe drinking water to our community from the Detroit River. The DPW operates this water main system, which carries this water to your service line.

The DPW also operates the system of sewer mains that carry your wastewater from your service line to the wastewater treatment plant. Northville Township has partnered with two other townships, Canton and Plymouth, to form the Western Townships Utilities Authority (WTUA) to manage the disposal of wastewater to the treatment plant.

The **Northville Township Water & Sewer Fund Fiscal Policy** 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 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.

The Township Board of Trustees supported a fully comprehensive water and sewer rate analysis in 2023. The goal of the analysis was 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. Results of the water and sewer rate analysis indicate the need for a rate increase in 2025.

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 Source

The Township of Northville is a wholesale water customer community of GLWA. As a community, we purchased more than 1.034 billion gallons of water in 2023 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 2022, 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 8,947 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 2023 are quantified below:

Total number of meters read	50,119
Final real estate meter reads	304
Water meters installed – new meters	68
Water meters installed – upgrade/replacement	98
Water meters replaced	26
Water meters tested	0
Meters Investigated (required re-read)	681
Fire hydrant repaired, tested and inspected	2117
Water structures repaired/adjusted	7
Water concerns investigated	3

Sanitary Sewer 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 2023, 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 2025 – 2030 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 2023 are quantified below:

Total number of sewer tap inspections	64
Sanitary sewer cleaning in miles	25
Sewer structures repaired/adjusted	8
Sewer concerns investigated	10
Lift station maintenance assignments	65
Lift station mechanical repairs	13
Sanitary sewer structure inspections	500

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. In 2024, the Township and its residents were notified of a sale of GFL Environmental to Priority Waste.

The program has been successful. In 2023, we collected and disposed of or recycled 11,017 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 13,401 homes and condominiums.

Revenues

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Revenues					
Other Revenue	\$52,885	\$37,500	\$214,752	\$205,510	–
Water and Sewer Sales	\$14,465,093	\$16,148,500	\$14,293,759	\$16,892,500	\$16,032,500
Sale Proceeds	\$19,755	–	–	–	–
Interest Income	\$1,474,525	–	\$1,054,408	\$750,738	\$500,000
REVENUES TOTAL	\$16,012,257	\$16,186,000	\$15,562,919	\$17,848,748	\$16,532,500

Expenditures

	ACTUAL	AMENDED BUDGET	YEAR TO DATE	ESTIMATED	BUDGET
	FY2023	FY2024	FY2024	2024 PROJECTED	FY2025
Expenses					
Personnel Services	\$2,195,711	\$2,218,979	\$1,687,874	\$2,218,979	\$2,210,900
Debt Service	\$86,677	\$70,000	\$67,850	\$70,000	\$50,000
Other Services and Charges	\$9,759,288	\$10,953,578	\$7,375,633	\$10,699,928	\$10,112,653
Supplies	\$193,851	\$282,500	\$211,980	\$282,500	\$278,300
Depreciation	\$1,938,255	\$2,000,000	–	\$2,000,000	\$2,000,000
Transfers	\$263,980	–	\$148,697	–	–
EXPENSES TOTAL	\$14,437,761	\$15,525,057	\$9,492,035	\$15,271,407	\$14,651,853

Schedules of Indebtedness

The Water and Sewer Fund currently has three outstanding debt issuances, one of which is expected to be paid in full in 2024. **All debt of the Water and Sewer Fund will be eliminated by 2032.**

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

YEAR	PRINCIPAL DUE	RATE	INTEREST		TOTAL PRINCIPAL & INTEREST
	OCTOBER 1		APRIL 1	OCTOBER 1	
2024	125,000	4.500%	2,812	2,812	130,624
	<u>\$ 125,000</u>		<u>\$ 2,812</u>	<u>\$ 2,812</u>	<u>\$ 130,624</u>

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

YEAR	PRINCIPAL DUE	RATE	INTEREST		TOTAL PRINCIPAL & INTEREST
	MAY 1		MAY 1	NOVEMBER 1	
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>\$ 1,535,000</u>		<u>\$ 62,525</u>	<u>\$ 38,075</u>	<u>\$ 1,635,600</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	
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>\$ 776,805</u>		<u>\$ 50,514</u>	<u>\$ 50,514</u>	<u>\$ 877,833</u>

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2024 Millage Resolution



The millage resolution is adopted in compliance with state law, specifically under the General Property Tax Act, ensuring that the Township's levy of property taxes is conducted lawfully and in alignment with statutory requirements.

Resolution of Adoption 2024 Millage Rates

WHEREAS, the Township Board agrees to set the Township's total millage rate at 8.3509 mills, of which 7.2821 mills will not expire until 2026, and

WHEREAS, public hearings were held on November 18, 2024, and November 21, 2024, on the proposed millage rates and proposed budget

NOW, THEREFORE, BE IT RESOLVED, that that to finance the level of services established for the 2024 fiscal year, and to meet specific debt obligations of the Township that the following millages are authorized to be spread;

Millage Rates:	
General Operating	0.6488
General Voted	0.1168
Public Safety	6.4121
Shared Services	0.7532
Total Operating Millage	7.9309
Seven Mile Property Debt Retirement	0.4200
Total Debt Millage	0.4200
Total 2024 Township Millage Rate	8.3509

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2025 Budget Resolution



The budget resolution is adopted in accordance with the Public Act 2 Uniform Budgeting and Accounting Act, ensuring that the Township's financial planning aligns with state-mandated guidelines for transparency and fiscal responsibility.

Resolution of Adoption 2025 Budget

WHEREAS, the proposed budget is based upon the post-March 2024 Board of Review, and the November 18, 2024, Township Board Budget Study Session, and

WHEREAS, this budget takes into consideration the Township's Fiscal Analysis and financial planning through fiscal year 2028, and

WHEREAS, public hearings were held on November 18, 2024, and November 21, 2024, on the proposed budget, and

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

GENERAL FUND
REVENUE

DESCRIPTION	2025 Adopted Budget
Use of fund balance	\$ 1,166,194
Taxes	2,147,000
Licenses, Permits & Charges for Services	1,193,500
State Sources	3,415,000
Other Revenue	761,000
Total Revenue	\$ 8,682,694

APPROPRIATIONS

DESCRIPTION	2025 Adopted Budget
Trustee	\$ 48,864
Executive	1,313,021
Finance and Budget	918,665
Township Clerk's Office	396,121
Information Technology and Communications	1,049,629
Treasurer	59,089
Assessing	449,700
Elections	378,989
Facility Operations	698,048
Human Resources	367,262
Building Department	543,850
Planning Department	436,106
Transfers Out	2,023,350
Total Expenditures	\$ 8,682,694

PUBLIC SAFETY OPERATING FUND
REVENUE

DESCRIPTION	2025 Adopted Budget
Use of fund balance	\$ 449,608
Taxes	17,859,000
Licenses, Permits & Charges for Services	1,231,587
Federal Sources	10,000
State Sources	202,000
Fines & Forfeitures	24,100
Other Revenue	505,000
Total Revenue	\$ 20,281,295

APPROPRIATIONS

DESCRIPTION	2025 Adopted Budget
Public Safety Operating Fund	\$ 20,281,295

PARKS, RECREATION, AND SENIOR SERVICES FUND
REVENUE

DESCRIPTION	2025 Adopted Budget
Use of fund balance	\$ 394,489
Taxes	2,098,000
Contributions	300,000
Federal Sources	-
State Sources	15,000
Other Revenue	50,000
Program Revenue	1,389,403
Total Revenue	\$ 4,246,892

APPROPRIATIONS

DESCRIPTION	2025 Adopted Budget
Parks, Recreation, and Senior Services	\$ 4,246,892

YOUTH NETWORK FUND
REVENUE

DESCRIPTION	2025 Adopted Budget
Use of fund balance	\$ 27,712

Use of fund balance	26,712
Other Revenue	30,000
Northville Township Contribution	102,699
Northville City Contribution	19,384
Transfer In	15,000
Total Revenue	<u>\$ 199,795</u>

APPROPRIATIONS

DESCRIPTION	2025 Adopted Budget
Youth Network Fund	<u>\$ 199,795</u>

OPIOID SETTLEMENT FUND
REVENUE

DESCRIPTION	2025 Adopted Budget
Use of fund balance	\$ 13,000
Other Revenue	27,000
Total Revenue	<u>\$ 40,000</u>

APPROPRIATIONS

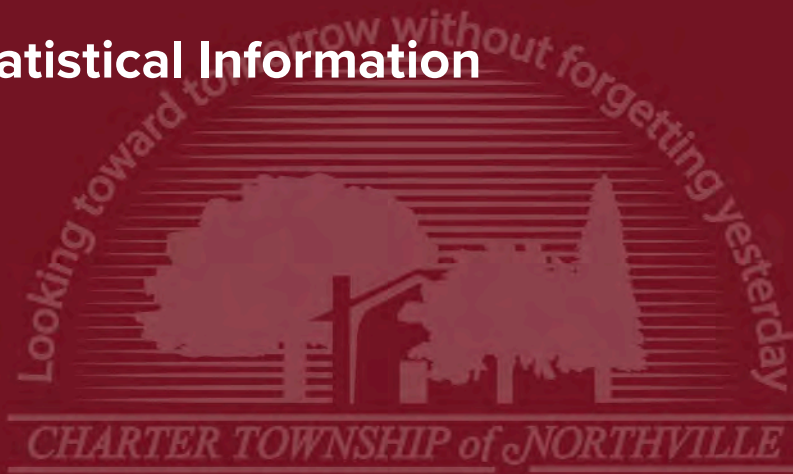
DESCRIPTION	2025 Adopted Budget
Opioid Settlement Fund	<u>\$ 40,000</u>

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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, 2020, through December 31, 2023, and the amount the Township anticipates receiving for fiscal year ending December 31, 2024.

Fiscal Year Ended December 31,	Revenue Sharing				Total
	Constitutional Payments	CVTRS Payments	CRLGG ** Program Payments		
2024	*** \$ 3,452,816	\$ 115,464	\$ -		\$ 3,568,280
2023	* 3,431,308	111,660	-		3,542,968
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

** 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

* Source: Charter Township of Northville

PROPERTY VALUATIONS

Year	State Equalized Valuation	Taxable Value
2024	\$3,469,715,871	\$2,873,249,590
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

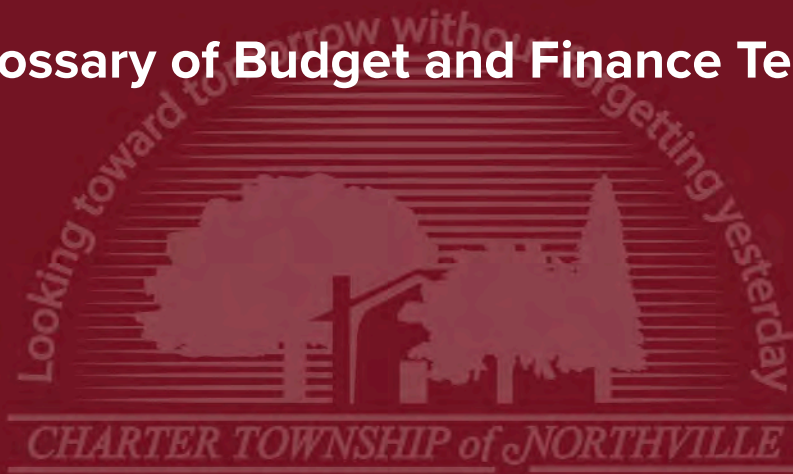
Sources: Charter Township of Northville and Wayne County Equalization Department

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Glossary of Budget and Finance Terms



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 this website.

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.

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