

CITY OF NORTHVILLE, MICHIGAN

FISCAL YEAR 2018 ANNUAL BUDGET and FIVE YEAR PLAN (2017 - 2021)

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Council Members

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Robert A. Marzano, City Attorney

City of Northville, Michigan FY2018 Budget at a Glance

The proposed budget is part of a five year plan which projects the current year budget and forecasts future revenues and expenditures three years beyond the proposed fiscal year. Key aspects of the budget are noted below.

Property Taxes - The Taxable Value of the City increased 4.06%, net of DDA. The 2017 Taxable Value, confirmed by the March Board of Review, is \$353,555,598 (net of \$25,057,914 in DDA tax capture).

The General Fund operating millage will remain the same as the prior year at 13.5864 mills and will provide additional \$191,000 in general operating tax revenue.

A significant short-term concern is that the City of Northville is likely to reach the Headlee limitation next year. The 2017 millage rate has a roll back factor of 0.9865. This reduced the maximum millage rate from 13.9112 to 13.7233. The City will need to approach the voters for a Headlee Override in the Fall of 2017 in order to continue levying its current operating millage rate in future years. The five-year plan reflects what the estimated millage rate will be in future years should the City not be successful in getting a Headlee override.

State Shared Revenue – Constitutional revenue sharing is projected to increase 2.3%, or \$10,449. The City, Village, Township Revenue Sharing Program (CVTRS) revenue is expected to be \$64,960. Municipalities must qualify each year to be eligible for this revenue source. To qualify this year, eligible municipalities must meet best practices in the category of accountability and transparency. This includes preparing a Citizen's Guide to City Finances, Performance Dashboard, Budget Report, and Debt Service Report all of which are available on the City's website.

Healthcare Costs - One of the largest components of personnel costs is providing healthcare for both active employees and retirees. All employees continue to pay 20% of their medical cost.

Retiree Healthcare - Addressing the liability for retiree health care commitments is a major concern for municipalities. As of December 31, 2016, the total liability for retiree healthcare was approximately \$18.1 million. Although not required, \$8.1 million has been set aside in a trust account towards that liability.

Pension Costs - In 1997, the City began closing the defined benefit pension plans and new employees participate in a defined contribution plan. As of December 2015, the unfunded pension liability was \$8.6 million and the plan was 58% funded.

Residential Refuse - The goal of this program is to have the current rates cover the entire cost of the residential program. The current contract with the vendor expires in May 2017. Staff is currently negotiating a contract extension and is anticipating a decrease in the rates. Therefore, the current rate to the users of the system is proposed to decrease from \$39.04 bi-monthly to \$38.00 bi-monthly.

Water & Sewer System – The rate structure is set up to cover the Great Lakes Water Authority water costs, Wayne County sewage disposal costs, capital improvements, and increased operational and maintenance costs.

The charge for water from the Great Lakes Water Authority is proposed to increase by 5%. The City estimates that Wayne County will increase the sewage disposal rate by 9.5%. The City is proposing an increase to the users of the system, from \$7.51 to \$9.01 per unit for water. The sewer rate is proposed to remain the same at \$5.98 per unit. The service charge is proposed to increase from \$3.31 to \$3.37 bi-monthly to cover the meter reading and billing processes. The meter replacement charge is proposed to increase from \$2.52 to \$3.70 bi-monthly. This fee generates revenue to begin replacing aging water meters.

The average household utility bill will increase approximately \$7.60 per month for water, sewer, service charge, and residential refuse.

The Housing Commission Fund proposes to increase the rent at Allen Terrace, an independent senior citizen apartment community, by 1.44% from \$695 to \$705 for one-bedroom apartments.

Capital Improvement Program - The budget includes approximately \$527,000 in funding for physical improvements. The projects are discussed in detail in Appendix A.



GFOA Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Northville
Michigan**

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Enos".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Northville, Michigan for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan and as a communication device.

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

City of Northville Location Map

State of Michigan & Vicinity Reference

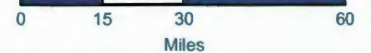


City of Northville

July 20, 2010

MAP INTERPRETATION NOTICE

Map information depicted is not intended to replace or substitute for any official or primary source. This map was intended to meet National Map Accuracy Standards and use the most recent, accurate sources available to the people of the City of Novi. Boundary measurements and area calculations are approximate and should not be construed as survey measurements performed by a licensed Michigan Surveyor as defined in Michigan Public Act 132 of 1970 as amended. Please contact the City GIS Manager to confirm source and accuracy information related to this map.



City of Northville
 Fiscal Year 2018 Annual Budget
 And Five Year Plan – 2017 through 2021

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SECTION I

OVERVIEW

The section provides the reader with details of the process by which the fiscal year 2018 budget for the City of Northville is created and adopted. This section includes the City Manager's budget message, a description of the budget process, a schedule of key dates in the preparation and presentation of the budget, notices of availability and public hearing, and the resolution by City Council to adopt the budget.

City of Northville
Fiscal Year 2018 Budget Message

April 3, 2017

Honorable Mayor and City Council Members:

Transmitted herewith is the proposed FY2018 City of Northville Annual Budget. The proposed budget is part of a five-year plan which projects the current year budget and forecasts future revenues and expenditures three years beyond the proposed fiscal year. By utilizing the five-year model, the City is able to effectively manage resources to balance operations and capital needs. A tradition has been established to submit a balanced and realistic budget within the goals, objectives and priorities established by the City Council. This year is no exception.

FY2018 Budget Highlights

The “Summary – All City Funds – Expenditures” graph on page I-16 shows the level of activity of the City’s 17 funds in relation to each other. The three largest funds are the General Fund (44.8%), Water & Sewer Fund (21.2%) and the Housing Commission Fund (5.4%).

Personnel Costs:

Staffing Levels: The full-time staffing increases from 40 to 41 in the proposed budget. However, it is budget neutral. Three part time positions were combined to create one new full time Recreation Supervisor position. A promotion of a Police Officer to a Sergeant position is anticipated to be made before the fiscal year starts. Following that promotion, the Police Department is expected to change from eight-hour shifts to twelve-hour shifts. Since 2005, full-time staffing has been reduced by 31% while maintaining high service levels. No further full-time staffing changes are anticipated in the proposed budget.

Active Employee Healthcare Costs: A City is a service-oriented organization. Personnel costs are, therefore, the largest category of expenditure. One of the largest components of personnel costs is providing healthcare for active employees.

With the new Presidency, there are many proposals to repeal and replace the Patient Protection and Affordable Care Act. Staff will be monitoring the legislation to determine if any changes will impact the City offerings. The flexibility to allow the City to change insurance plans on an annual basis was achieved from all four bargaining units with the negotiations in 2013. This will enable the City to change providers or plans when it is in the best interest of the City financially, while still providing comparable benefits. The current plan will be compared to other options annually.

City of Northville
Fiscal Year 2018 Budget Message – continued

All four labor contracts expired on December 31, 2016. The City successfully negotiated new four-year contracts with the police officers, public works, and clerical labor groups. Talks are currently ongoing with the command officers group with anticipated settlement before the new fiscal year begins. The providers for dental and optical were changed effective February 1, 2017. The dental plan coverages remained the same but lowered the cost. The optical was more expensive but the benefits were greatly improved. The two changes combined saves the City approximately \$20,000 annually. Twenty-five actives plus their spouses, which includes non-union staff, will no longer receive dental coverage when they retire nor will they be eligible for Medicare Part B reimbursement once they receive Medicare. The savings result is over \$2.5 million. Employee's cost-sharing of the medical premiums and health savings accounts (HSA) continues to be 20% to comply with the State of Michigan Publicly Funded Health Insurance Contribution Act. Dental and vision remain 100% City-paid.

Pension Plan: In 1997, the City began closing the Municipal Employees' Retirement System of Michigan (MERS) defined benefit pension plans. Since then, new employees participate in a defined contribution plan, which is similar to a 401(k). In the long-term, this will have significant cost savings for the City. In the short-term, City contributions to the pension plan are rapidly escalating because, in a closed plan, the amortization period becomes shorter each year and there are no new employees paying into the system.

The annual increases in the required contributions are estimated at ten percent per year over the next four years. Currently, there are 8 active members, 9 vested former members, and 64 retirees and beneficiaries.

As of the December 2015 valuation from MERS, the unfunded pension liability was \$8.6 million and the plan was 58% funded. For comparison, the plan was 76% funded in 2000. MERS was projecting that the funded level will decrease to 56% before climbing back to 59% in FY2022. Therefore, beginning in FY2014, the City began making additional contributions to the plan in an attempt to stop this downward trend. The money for additional contributions comes from two sources: 1) a percentage of wages are charged as a fringe benefit cost, and 2) the General Fund has budgeted for pension and/or retiree healthcare trust fund contributions over the past few years. Staff is proactively trying to reduce this long-term liability. The 2016 valuation is expected in April or May 2017.

City of Northville
Fiscal Year 2018 Budget Message – continued

Retiree Healthcare Benefits: Addressing the liability for retiree health care commitments is a major concern for municipalities. For the December 31, 2016 valuation, the City requested that Parks & Recreation be valued separately from the City. Therefore, two valuations were received.

- **City Valuation:** The total liability for retiree healthcare was approximately \$18.7 million. Although not required, \$8.1 million has been set aside in a trust account towards that liability. The unfunded portion is \$10.6 million. There are currently 73 retirees and spouses and 21 eligible actives in the retiree healthcare plan. The plan is 43% funded.
- **Parks & Recreation Valuation:** The total liability for retiree healthcare was approximately \$1.4 million. Although not required, \$0.5 million has been set aside in a trust account towards that liability. The unfunded portion is \$890,000. There are currently 8 retirees and spouses and 3 eligible actives in the retiree healthcare plan. The plan is 38% funded.

The City and Parks & Recreation employees participate in the same plan. The plan is closed to new participants. New hires after July 1, 2008 are no longer eligible for retiree health care and instead are enrolled in a Health Care Savings Plan (HCSP). Unlike retiree health care which is paid after the employee retires, contributions into the HCSP are made bi-weekly during the active employee's working life.

Additional contributions are proactively made to reduce this long-term liability when funds become available. The City charges a percentage of wages as a fringe benefit cost to fund additional contributions to increase the funded percentage.

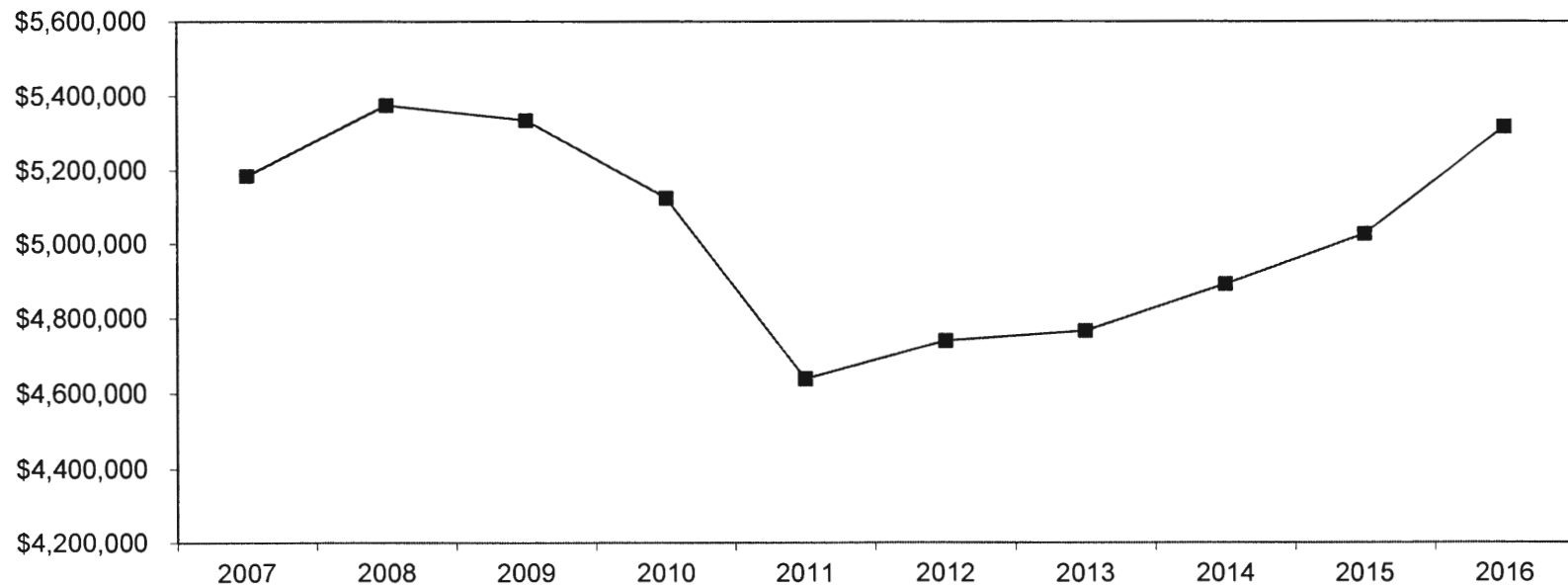
General Fund: The FY2018 General Fund budget has been balanced without the use of fund balance and is summarized as follows:

Property Taxes: The primary source of General Fund revenue is property taxes at 69% of total revenue. Property tax revenue is impacted most significantly by the annual inflation rate used in determining Taxable Value. Each October, the Michigan Department of Treasury announces the Inflation Rate Multiplier (IRM) that is applied by each municipality. For 2017, the IRM was an increase of 0.9%. For comparison, the IRM for 2016 was an increase of 0.3%.

**City of Northville
Fiscal Year 2018 Budget Message – continued**

As shown on page X-10, the taxable value of the City, net of DDA, increased 4.06% from March 2016 to March 2017. The 2017 taxable value, confirmed by the March Board of Review, is \$353,555,598 (net of \$25,057,914 in DDA tax capture). At the end of the 2017 March Board of Review, the total State Equalized (Assessed) Value of all property exceeds Taxable Value by 25%, up from 24% the prior year. Of the \$13.8 million taxable value increase, \$8.7 million was due to new construction. Assessed value of the City increased 5.75% from the prior year. Below is a chart showing the ten year history of property tax revenue (excluding the DDA). Revenue falls quickly but is slow to rebound. The City has almost reached the high point of 2008.

Property Tax Revenue



City of Northville
Fiscal Year 2018 Budget Message – continued

Administration proposes to maintain the operating millage rate at 13.5864 mills. That is the same rate as the prior six years. The taxable value increase will provide an additional \$191,000 in general operating tax revenue. Approximately \$35,000 of it is proposed to increase fund balance.

A long-term issue on the horizon continues to be the erosion of the Headlee Limitation. The concern is the manner in which uncappings are combined with Proposal A and the General Property Tax Act. The result is that only Headlee rollbacks occur (or, in some cases, there is no change). Previously, Headlee was self-adjusting, whereby the limitation could also increase (roll up). This roll up would have occurred every year from the 2008 through the 2013 tax years under the old system.

A significant short-term concern is that the City of Northville is likely to reach the Headlee limitation next year. The 2017 tax roll has a roll back factor of 0.9865. This reduced the maximum millage rate from 13.9112 to 13.7233. The unlevied millage is down to 0.1369 mills. The analysis on page X-18 demonstrates how the City's unlevied millage would be at 5.3382 mills if the Headlee Amendment had not been modified by enacting legislation for Proposal A. The City will need to approach the voters for a Headlee Override in the Fall of 2017 in order to continue levying its current operating millage rate in FY2019. The proposed budget reflects what will happen to the millage rate without the override. The allowable millage rate will continue to erode and cuts to expenditures will be required starting with FY2019 if not approved by the voters.

Public Act 93 of 2014 allows reimbursement to municipalities for the loss in personal property tax revenue and provide for a more stable reimbursement mechanism. The statewide ballot initiative which allows for the funding mechanism for the reimbursements was approved by voters in August 2014. Reimbursements began in FY2016 and are expected to continue into the foreseeable future.

State Shared Revenue: Historically, State Shared Revenue was comprised of two components: Constitutional and Statutory. Constitutional State Shared Revenue is budgeted based upon 2010 Census data and distribution rates received from the State of Michigan in March 2017. The State of Michigan Legislature enacted the current formula for allocating state shared sales tax revenue in December 1998. Total FY2018 constitutional revenue sharing is budgeted at \$468,714, an increase of 2.3% from the prior year. This portion continues to be a stable revenue source for the City.

City of Northville
Fiscal Year 2018 Budget Message – continued

Five years ago, the statutory portion was eliminated and is now replaced with the City, Village, Township Revenue Sharing (CVTRS). To qualify, eligible municipalities must meet best practices in the category of accountability and transparency which includes publishing a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report. All four of these reports are available on the City's website. Total FY2018 budgeted revenue sharing CVTRS is unchanged at \$64,960. From 2002 through 2015, the City has lost \$1.8 million in revenue sharing due to the dramatic disinvestment by the State of Michigan.

Fire Services: Since January 1, 2012, the City of Northville has been providing professional fire prevention, fire suppression and emergency medical services to the City of Plymouth. Costs are reimbursed by the City of Plymouth based upon a pro-rata share of runs in the prior calendar year. For FY2017, Plymouth's share is 56% which is down three percent from the prior year. It is projected that the revenue generated by this arrangement will be approximately \$516,000 for operations, \$29,000 for debt service, and \$63,000 for equipment reserves (excludes vehicles). This relationship has saved the City approximately \$100,000 per year operationally.

Other Revenue: The most significant external revenue source in this category is cell tower revenue. The City has leases with several cellular providers, which allows placement of their equipment at the City's public works yard and on top of the water tower. Beginning with FY2013, per the Citizen's Budget Committee recommendation, that revenue was redirected to the General Fund rather than the Water and Sewer and Equipment Funds. In the past few years several of the cellular providers have terminated their contracts with the City. This revenue source is at risk of further reductions as providers are finding less expensive options to place their equipment. For fiscal years 2016 and 2017, the cell tower revenue was transferred back to the Water and Sewer Fund to replenish cash reserves in that Fund. That transfer is proposed for FY2018 as well. Beginning in FY2019, it will revert back to the General Fund.

Interest from Investments: The City utilizes an active, rather than passive, investment strategy which has increased the overall yield in previous years. However, the state and national economy has had a dramatic impact on interest rates in recent years. The yield on the City's investment portfolio is slowly increasing. In FY2008, the General Fund alone generated approximately \$206,000 in interest revenue, net of bank fees. For FY2018, only \$10,000 is projected. Although the economy and the banking industry's strength have improved, interest rates have been slower to recover.

City of Northville
Fiscal Year 2018 Budget Message – continued

Shared Services Contribution: The General Fund contributes to shared services per an agreement the City entered into with the Charter Township of Northville as a financial partner. Shared Services include Parks & Recreation, Senior Adult Services, and Northville Youth Assistance. Northville Public Schools is a third partner to these agreements as they provide facility space for a portion of the activities. The latest amendment to the cost-sharing formula portion of the agreement, between the City and the Township, was in May 1999. The City's share of this contribution is 16.2%, up from 16.1% in the prior year.

Breakage Revenue: Up until the early 1990's, the City received state shared revenue under the "Cities with Racetracks" program. Changes in the distribution of these funds in the early 1990's from the State level caused this to become an unstable revenue source. Further changes in legislation eliminated the "Cities with Racetracks" program. Due to legislation that became effective on January 1, 1996, the City receives breakage revenue from Northville Downs' activity from live and simulcast racing. Breakage represents the amount of cents rounded down when a winning ticket is paid. This legislation also allows for the racetrack to be open year-round with simulcast racing in addition to live racing during a portion of the year. Racetrack breakage revenue is recorded in the Public Improvement Fund, when received, to the extent that it exceeds the cost of providing police and fire service at the racetrack.

The City will continue to first reimburse the General Fund for the direct cost of providing police and fire service at the racetrack. Beginning with FY2011, it was proposed that the City modify its policy on the utilization of Racetrack Breakage Revenue by allocating the next \$60,000 of funding received to Police Department Equipment and Fire Department Equipment Funds (\$30,000 each). In addition to the decline in revenue over time, a change in legislation could eliminate this revenue source. In fact, in 1991, the State did eliminate racetrack funding to cities in order to balance its own budget, throwing the City into a multi-year deficit. Given the State's chronic budget issues, this continues to be a concern. Despite this concern, Staff feels that the proposed use of breakage revenue is appropriate. In addition, since the breakage is budgeted for equipment reserves, there are sufficient funds to give the City flexibility in the event that alternative budget options are necessary. This source of revenue has steadily declined due to reasons beyond the City's control.

Financial Stability in the General Fund: One of the City Council's high priority goals is long-term fiscal and financial stability. The General Fund budget has been prepared with this goal as a priority. The increase in taxable value has helped the City stabilize its financial position. The City has been able to contribute additional funds towards the pension and retiree healthcare plans and plans to

City of Northville
Fiscal Year 2018 Budget Message – continued

continue doing so if funding is available. Finding strategies to contain the health care cost increases and unfunded pension contributions will be essential to balancing future budgets. Moving forward with a Headlee Override vote in August or November will be essential to the financial stability of the City.

Special Revenue Funds: The City budgets for transactions in which the funding source is legally restricted to be spent for specific purposes as Special Revenue Funds.

The Street, Drainage & Sidewalk Improvement Fund records revenue received from a dedicated millage approved by voters in 1997. The approved millage rate of 1.9200 mills has been permanently reduced by Headlee roll backs to 1.7097 mills for FY2018. The revenue generated by this millage will help fund the City Council medium-priority goals of street, sidewalk, and non-motorized improvements throughout the City.

The Major and Local Street Funds records revenue received from gasoline tax through the State of Michigan under Act 51. In November 2015, the Governor signed bills into law which raises new transportation revenue. An additional \$65,000 in revenue is expected from this source. For FY2018, the reconstruction of Beck Road from Eight Mile to the north City limits will be undertaken jointly with the City of Novi. Northville's share is \$70,000. Elmsmere Drive will be milled and resurfaced from Glenhill to Coldspring (\$184,000) and High Street from Main to W. Dunlap will be reconstructed (\$48,000). More details on these projects can be found in Appendix A, pages 14 and 18.

The Housing Commission Fund proposes to increase the rent at Allen Terrace, an independent senior citizen apartment community, by 1.44% from \$695 to \$705 per month for one-bedroom apartments. The two-bedroom apartments are proposed to remain the same at \$1,090 per month. \$138,000 is proposed to be transferred to the Housing Capital Outlay Fund for building improvements identified in its Capital Needs Assessment report. Proposed for fiscal year 2018 is the replacement of apartment doors and closet doors in all apartments, one-third of the refrigerators, and one-tenth of the heating/cooling units. The front concrete patio is also scheduled to be replaced.

**City of Northville
Fiscal Year 2018 Budget Message – continued**

Enterprise Fund Services: The City accounts for its Refuse & Recycling Fund and Water & Sewer Fund as enterprise funds. Enterprise funds should be supported by independent rate structures and not by taxes. Although operational summaries are reviewed when necessary to determine the adequacy of rates, formal budgets are not required under the State of Michigan’s Uniform Accounting and Budgeting Act and are, therefore, not contained in the Budget Resolution.

The Refuse & Recycling Fund has been self-supporting for many years. This activity provides curbside residential pick-up, commercial pick-up in the downtown, curbside leaf pickup, curbside brush chipping, and Household Hazardous Waste Days. Both contracts for commercial and residential services expire in May 2017. A contract extension is currently under negotiation. The goal of this program is to have the current rates cover the entire cost of the residential and commercial programs. The residential program rate is proposed to decrease from \$39.04 to \$38.00 bi-monthly. This proposed reduction is due to an anticipated decrease in the rates from the contractor in the contract extension.

While the commercial program is also expected to achieve a reduction from the contractor, other costs warrant a slight increase to some of the commercial users as shown below.

<u>Business Classification</u>	<u>Bi-Monthly Rate Increase</u>	<u>Business Classification</u>	<u>Bi-Monthly Rate Increase</u>
Restaurants	\$404 to \$406	Retail Sales	\$130 to \$131
Retail Food	\$173 to \$174	Professional Services – Large Office	\$104 (no change)
Churches & Halls	\$173 to \$174	Professional Services – Small Office	\$48 (no change)
		Downtown Residential	\$43 (no change)

City of Northville
Fiscal Year 2018 Budget Message – continued

The Water & Sewer Fund is the City's second largest fund. The City of Northville's water supplier is the Great Lakes Water Authority (GLWA). A few years ago, GLWA shifted from strictly a commodity-based cost structure to combination of a fixed (60%) and commodity-based (40%) rate structure. This means that the City is required to pay that fixed portion and it is not dependent on consumption.

Over the past decade, water and sewer rate adjustments were set to match the increases passed on from the City of Detroit and Wayne County. This was a justified business strategy during the downturn in the economy and to smooth out rate increases to the users of the system. This strategy has resulted in depleting cash reserves. An operating transfer from the General Fund in the amount of the cell tower revenue for fiscal years 2016 through 2018 will help replenish the cash position.

For FY2018, the charge for water from GLWA is proposed to increase by 5%. Of that increase, 4.3% is a reallocation of the fixed costs due to the departure of the Genesee County Drain Commission/Flint leaving the system in 2018. It is proposed that the City increase the water rate from \$7.51 to \$9.01 per unit effective July 1, 2017. This rate structure is set up to cover the GLWA water cost increases, capital improvements, and operational and maintenance costs. The primary driver for this increase is to establish a reserve for future water main replacements to be completed in conjunction with the related street improvements. Utilization of a reserve will smooth out the volatility of rates from year-to-year due to timing of capital projects. The updated Water Reliability Report specifies that when roads are improved, the City should be replacing the water main underneath at the same time if it is determined to be old. This will increase the need for additional funding for water improvements as streets are improved.

Wayne County is the provider of sanitary sewer service for the City of Northville. The City of Northville, along with 14 other jurisdictions, is included in what is known as the "Rouge Valley Sewage Disposal System". City Staff estimates that Wayne County will increase the rate by 9.5% for sewage disposal effective May 1, 2017. Last year, the County proposed a rate increase, but it was never approved. Therefore, the increase to the users approved last year is sufficient to cover this year's increase. Staff is proposing to maintain the rate of \$5.98 per unit for another year.

City of Northville
Fiscal Year 2018 Budget Message – continued

The service charge is proposed to increase from \$3.31 to \$3.37 bi-monthly due to inflationary increases in the meter reading and billing process. The meter replacement charge established last year will increase from \$2.52 to \$3.70 bi-monthly. This program will begin to replace aging water meters City-wide.

The average household utility bill will increase approximately 8.5%, or \$7.60 per month, with adjustments to the water, sewer, service charge, meter replacement charge, and residential refuse charge.

In 2007, the City of Northville signed an Administrative Consent Order with the Michigan Department of Environmental Quality (MDEQ). To comply with this order, the City has a time table in which to bring its sanitary sewer flow within contract limits. The City is not alone in this effort. The City's efforts are part of a combined effort with surrounding communities under Wayne County's leadership. The City's sanitary sewer system has been evaluated under wet weather flows and for design issues. This multi-year project will take on pilot projects aimed at eliminating excess flow in Northville's sanitary sewer system. Depending on the success of these pilot projects, the City may be required to share in the construction of a wastewater capacity control system. Preliminary estimates of Northville's share of this long-term solution to peak flows are in the \$2 million range. It is likely that Wayne County will issue debt on behalf of itself and all the communities impacted by this wastewater capacity project which is anticipated for the FY2019 budget year.

Downtown Development Authority (DDA): The DDA budget is presented in Appendix B. It is a component unit of the City. The activity in this fund fluctuates year-to-year as specific projects are identified. The Northville Downtown Development Authority (DDA) has continued to actively utilize a committee structure to implement the Downtown Strategic Plan which was adopted by the Northville City Council in July 2006. The budget continues to provide funding for the Design, Marketing Mix, Parking, and Organizational activities.

The taxable value subject to DDA capture increased 2.5% from last year, generating an additional \$15,854 in captured taxes. The DDA is anticipating \$30,000 to be reimbursed by the State for the small taxpayer exemption from personal property with taxable values of less than \$40,000. The 2-mill levy has been permanently rolled back to 1.8158 mills due to Headlee. This will provide for \$57,854 in revenue in fiscal year 2018.

City of Northville
Fiscal Year 2018 Budget Message – continued

The DDA will continue to focus attention and resources on business recruitment and retention efforts in the downtown. The DDA will continue implementing the Marketing Plan for the downtown in cooperation with the Northville Central Business Association and the Northville Chamber of Commerce.

The DDA is currently updating its Strategic Plan for Downtown Northville. Once it is completed and adopted by the City and DDA, new opportunities will be identified and will need to be absorbed into the DDA and City's Goals and Objectives and work plans for the coming year.

In January 2017, City Council developed their goals, objectives, and project priorities. Many of those items are addressed in this budget document. Those items include long-term fiscal and financial stability, communications, water and sewer improvements, downtown strategic plan, downtown wayfinding, street improvements, and cemetery development. These items are discussed in greater detail beginning on page I-17 and throughout the various funds in this document.

Capital Improvement Program: The City's Six Year Capital Improvement Plan (CIP) is essential to the planning process of the City of Northville. This plan complies with the Planning Enabling Act which requires local governments to prepare an annual capital improvement plan. This law assigns the responsibility for the annual capital improvements to the Planning Commission. The Planning Commission adopted a resolution on October 7, 2008 which places that responsibility with the City Council. A similar resolution was adopted by City Council on November 17, 2008. A copy of this resolution is shown on page A-3.

In its desire to provide quality service and facilities to its residents, the City of Northville realizes that needs and wants always exceed resources. This multi-year plan provides a framework in which desired acquisitions and projects are prioritized and matched with finite resources. The goal in developing the six-year program is to plan for and guide needed capital improvements and expenditures in a fiscally sound manner. This ensures that these improvements are consistent with the goals and policies of the City Council and the residents of the City of Northville.

City of Northville
Fiscal Year 2018 Budget Message – continued

The Capital Improvement Program for FY2018 provides for \$527,000 in physical improvements. Below is a list of key capital improvements. Further detail may be found in Appendix A.

- Beck Road Street Improvements, \$70,000
- Elmsmere Drive Improvements, \$184,000
- High Street reconstruction, \$48,000
- Phase II of Rural Hill Cemetery development, \$105,000
- In-car camera system for Police Department, \$42,000
- Allen Terrace apartment refrigerators, \$40,000
- Pickup Truck, \$38,000

In addition, Parks & Recreation plans to replace the existing concession and dugout roofs at Millennium and Community Parks, two score boards at Hillside, and a utility vehicle used in parks maintenance.

In 2016, Spalding DeDecker Associates, Inc. of Rochester Hills, Michigan, updated the data from their 2013 Municipal Pavement Management report on Northville's street system. The recommended street improvements require increased funding for the streets. The current millage is not sufficient to improve the overall pavement conditions in the future. In August 2015, the voters turned down a millage proposal that would increase funding for street improvements. City Staff may recommend pursuing this option again in the future. The timing of this additional millage request should be considered along with the need for a Headlee override previously discussed. This also will have an impact on water rates as water mains should be replaced at same time as street improvements.

Budget Process: The City Charter requires that a public hearing be held and the budget be adopted at the second regular meeting in May, which has been scheduled for Monday, May 15, 2017. City Council budget review sessions are scheduled for Thursday, April 6, 2017 and Thursday, April 13, 2017.

In presenting this budget, every effort has been made to reflect the stated policies, goals and objectives of the City Council within the financial means available. Your careful consideration of this budget proposal is requested.

City of Northville
Fiscal Year 2018 Budget Message – continued

The City was honored to receive the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the eleventh consecutive year. This budget document will again be submitted to the GFOA to determine its eligibility for another award.

The preparation of the budget document requires the cooperation of all City Department Heads. Their efforts and contributions are greatly appreciated. An especially intensive job was performed by the Finance Department. In particular, Finance Director/Treasurer Sandi Wiktorowski and Accountant Nancy Piwovar, whose expertise and high professional standards guide the ongoing budget process. Without their hard work, attention to detail, and persistence, the budget would be far less accurate, orderly, and concise.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Patrick Sullivan', written in a cursive style.

Patrick Sullivan
City Manager

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

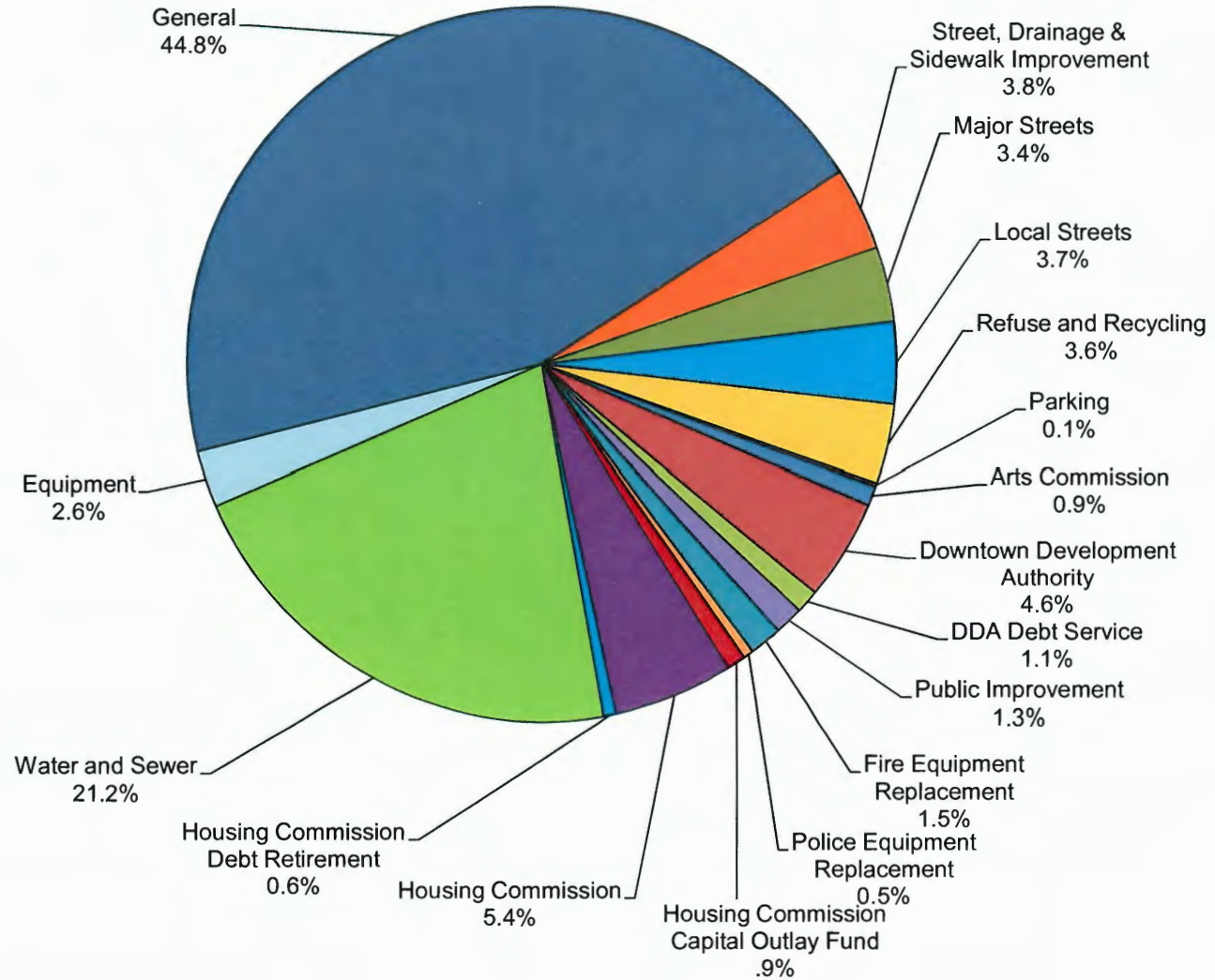
Total Expenditures All Funds

In this summary, the total proposed FY2017-18 budget for all funds is compared with the projected totals for FY2016-17. All budget totals in this summary include interfund transfers out and, if any, increase to fund balance.

Fund	2016-17 Projected	2017-18 Proposed	Net Change	Percent Change
General	\$ 7,019,063	\$ 7,270,545	\$ 251,482	3.58%
Street, Drainage & Sidewalk Improvement	\$ 907,859	\$ 608,930	\$ (298,929)	-32.93%
Major Streets	\$ 861,186	\$ 548,129	\$ (313,057)	-36.35%
Local Streets	\$ 834,494	\$ 598,305	\$ (236,189)	-28.30%
Refuse and Recycling	\$ 597,198	\$ 584,011	\$ (13,187)	-2.21%
Parking	\$ 31,074	\$ 23,285	\$ (7,789)	-25.07%
Arts Commission	\$ 143,425	\$ 145,655	\$ 2,230	1.55%
Downtown Development Authority	\$ 868,678	\$ 752,438	\$ (116,240)	-13.38%
DDA Debt Service	\$ 171,385	\$ 172,355	\$ 970	0.57%
Public Improvement	\$ 565,364	\$ 212,953	\$ (352,411)	-62.33%
Fire Equipment Replacement	\$ 207,389	\$ 241,942	\$ 34,553	16.66%
Police Equipment Replacement	\$ 113,136	\$ 73,550	\$ (39,586)	-34.99%
Housing Commission Capital Outlay Fund	\$ 449,635	\$ 139,000	\$ (310,635)	-69.09%
Housing Commission	\$ 873,037	\$ 883,390	\$ 10,353	1.19%
Housing Commission Debt Retirement	\$ 92,412	\$ 95,647	\$ 3,235	3.50%
Water and Sewer	\$ 3,500,901	\$ 3,453,610	\$ (47,291)	-1.35%
Equipment	\$ 421,790	\$ 414,355	\$ (7,435)	-1.76%
Total All City Funds	\$ 17,658,026	\$ 16,218,100	\$ (1,439,926)	-8.15%

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

Summary - All City Funds - Expenditures



**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan (2017-2021)**

City Council Goals, Objectives, and Project Priorities

High Priority / Short Term

Long-Term Fiscal and Financial Stability

Continuation of the long-term fiscal and financial stability efforts outlined in the City Manager's report to City Council dated January 9, 2017.

Communications

Continue to improve and expand city-wide communications.

Medium Priority / Medium Term

Manager/Department Evaluation

Implementation of evaluation/annual review of the City Manager based on progress toward accomplishment of goals identified by City Council and Departments.

Water and Sewer System Improvements

Continue to remain current with the commitments to Michigan Department of Environmental Quality (MDEQ) to clean 20% of the City's sanitary sewer system each year to comply with Abatement Order No. 2096. To minimize the possibility of sanitary sewer backups in the City, efforts to clean 50% of the City's sanitary sewers should continue. Continue efforts to detect water loss and continue to monitor the City's water control. Continue to partner with Wayne County and several other neighboring communities to design a Long Term Corrective Action Plan (LTCAP) for sanitary sewer excess flow as required under Final Order of Abatement 2096 with MDEQ. Planning and design work done in FY2017 is expected to lead to construction in FY2018.

Implementation of Downtown Strategic Plan/Preservation of Downtown Funding

Continue with progress to complete the update of the 2006 Strategic Plan.

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan (2017-2021)**

City Council Goals, Objectives, and Project Priorities – continued

Medium Priority / Medium Term – continued

Continue to monitor efforts in Lansing that would reduce or eliminate the DDA and TIFA funding mechanisms and work with our legislators to mitigate any negative impact on downtown Northville.

Implementation of Downtown Strategic Plan/Preservation of Downtown Funding

The DDA is currently in the process of updating the Downtown Strategic Plan. The DDA should also continue to work to encourage high quality, compatible private redevelopment with an emphasis on developing additional residential units in and adjacent to the downtown.

Street, Sidewalk, and Bike Path Improvement Connectivity

Continue with street improvements.

Continue with implementation and installation of the signage plan for the non-motorized path that connects Northville to Maybury Park and Edward Hines Park.

Completion of Joint Study with Northville Public Schools for Possible Co-Location of Offices

Cost estimates for the co-location project were presented. Due to other financial needs, pursuing a co-location project at this time is not feasible. The school district is evaluating proposals to determine the preferred plan redevelopment of the property. The City is working with an architect to develop alternatives for renovating City hall. Three alternative plans are being evaluated by Administration. The preferred alternatives will be costed out and reported to Council.

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan (2017-2021)**

City Council Goals, Objectives, and Project Priorities – continued

Lower Priority / Long Term

Retaining the Retail Operation of the Northville Post Office within the Central Business District

The Post Office building is under lease through 2016. Staff will continue to work with the United States Postal Service (USPS) to express support for keeping the post office in the downtown. Future land use of the city-owned property, south of the Post Office, was addressed in the Community Master Plan update. The City should consider redevelopment options consistent with the Master Plan in 2017.

Development and Redevelopment Issues

Work to continue quality development and redevelopment of the Cady Street Corridor. Continue to monitor potential redevelopment opportunities both in the Cady Street District and also the Northville Downs property.

Cemetery Build-Out

Remaining burial lots will likely be sold out in FY2018. A Phase II expansion is proposed to continue to provide burial options for City of Northville residents. Though it may not be possible to show a profit in the cemetery operations, City Council should continue to look for ways to reduce the cemetery's drain on the City's General Fund before moving forward with further development.

Watershed Protection/Environmental

Continue to pursue grant funding to naturalize and stabilize the banks of the Johnson Creek in Fish Hatchery Park. Have the Building Department develop an information sheet to be given to builders or homeowners doing work near floodplains or environmentally sensitive sites.

Projects on Hold

Mill Pond Improvements

On hold due to lack of available funding sources. Staff will continue to monitor funding opportunities.

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan (2017-2021)**

City Council Goals, Objectives, and Project Priorities – continued

Add to Goals

Consider quarterly or biannual meeting of City Council and chairperson from the boards and commissions to facilitate greater cross-communication, and provide a forum for the various boards to share its goals and concerns.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year plan (2017-2021)**

ENTITY-WIDE NON-FINANCIAL GOALS AND OBJECTIVES

The City of Northville establishes long-term, entity-wide, non-financial policies that provide the context for decisions within the annual budget. Long-term policies include the mission statement and strategic goals and objectives.

Since the City must operate within the constraints of available resources, it naturally focuses on financial matters. However, concerns about available resources do not inhibit the City's long-term vision. To that end, the City has established entity-wide non-financial goals and objectives to ultimately ensure the safety of its residents and to serve those residents in the most professional, courteous and efficient manner possible. The City's mission will be accomplished through responsiveness, integrity, innovation and teamwork. Each department identifies long-term goals and objectives, which are located in the departmental sections of this document that are directly tied to the City's overall goals and objectives.

MISSION STATEMENT

<p>The mission of the elected officials, volunteers, and staff of the City of Northville is to provide quality public services in partnership with its citizens, businesses, schools, and other governmental agencies.</p>
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Organizational Operations

1. Avoid duplication of services with other units of government. Seek and maintain joint use opportunities when effective service delivery can be improved and/or provided at less cost to the City.
2. Review department organization to achieve more efficient service levels at a lower cost to taxpayers. Contain personnel costs without reducing services.

City of Northville
Fiscal Year 2018 Annual Budget
and Five Year plan (2017-2021)

ENTITY-WIDE, NON-FINANCIAL GOALS AND OBJECTIVES – continued

Organizational Operations - continued

3. Utilize a consistent and future oriented Capital Improvement Program and maintain public facilities and infrastructure to meet the needs of the community.
4. Provide decision makers with up-to-date information on expenditures, revenues and other performance measures to more effectively and efficiently manage municipal operations.

Economic Development

1. Maintain and improve the City's financial base by emphasizing the importance of economic development and redevelopment of mixed use opportunities while minimizing the impact of traffic and aesthetics on established neighborhoods.
2. Develop policies which focus on physical and economic revitalization of the downtown for the purpose of promoting a viable downtown and enhancing property values throughout the community.

Communications and Technology

1. Improve efficiencies by investing in technological improvements and automating City systems to improve access to information.
2. Ensure high performance and morale through staff development, training and education.
3. Seek opinions and ideas from individuals, appointed boards and committees, and citizen groups to provide direction as to how the City's resources can and should be used.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

BUDGET PROCESS

The City of Northville Charter designates the City Manager as the Chief Budget Officer. Preparation of the City budget is in accordance with the schedule set by Charter and City Council.

The budget represents a complete financial plan for all activities of the City for the ensuing fiscal year. All estimated income and proposed expenditures are detailed and presented in a form prescribed by law. In addition, this document presents the proposed budget as part of a five year plan to improve the decision-making process.

The budget process begins with goals and objectives meetings in January with the City Council, City Manager and administrative staff. These are public meetings. Based upon presentations by the City Staff and discussion between the Mayor and City Council, goals and objectives are prioritized by City Council for the next fiscal year.

Each February, department heads receive workpapers to prepare their individual line item budgets. Upon completion, the departmental budgets are returned to the Finance Department in February where the budget data is compiled and verified. The City Manager and Finance Director then analyze these amounts. Further discussions occur with department heads and the budget adjusted accordingly.

A proposed, balanced budget is then developed to support the direction and focus established for the community by City Council. Specific issues are identified which are vital to continued quality services within the means available. This method of budgeting serves to improve the level of organizational accountability. City Council meetings, held in April and May, provide all interested citizens an open forum where they can be heard. Upon review, and a subsequent public hearing, the City Council adopts the budget by resolution.

The budget is scheduled for adoption at the second regular City Council meeting in May in accordance with the City Charter. The operating millage rate is established as part of the budget adoption resolution.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

Budget Schedule

The City Charter requires that the City Budget be adopted not earlier than April 15 and not later than the third Monday in May of each year. The following schedule is proposed for study sessions and regular meetings related to the adoption of the 2017-18 City Budget.

Monday, January 9	Special City Council Meeting – Goals and Objectives (7:00 PM)
Monday, January 23	Finance Department distributes worksheets to Department Heads
Wednesday, February 1	Departmental worksheets and supporting documentation due to Finance Department from the Fire Department, Housing Commission, and Arts Commission
Friday, February 10	Departmental worksheets and supporting documentation due to Finance Department
Monday, April 3	Regular Meeting - Budget document presented to City Council
Thursday, April 6	Special Meeting – Budget Review Session #1 (7:00 PM)
Thursday, April 13	Special Meeting – Budget Review Session #2 (7:00 PM)
Thursday, May 4	Notice of Availability of Budget and Hearing on Budget (at least one week in advance of the hearing)
Monday, May 15	Regular Meeting - Hearing on Budget Adoption, subsequent Budget Adoption, and establishment of 2017 Operating Millage Rate

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

Budget Discussion Schedule

All meetings are held at 7:00 PM in the City Council Chambers, 215 W. Main Street, Northville, Michigan 48167.

<u>Session # 1 Thursday, April 6, 2017</u>	<u>Session #2 Thursday, April 13, 2017</u>
<ul style="list-style-type: none"> General Fund Revenues City Council City Manager City Attorney City Clerk Elections Buildings & Grounds Department of Public Works Finance Tax & Assessing Police Department Fire Department Technology Planning, Zoning & Inspection Services Shared Services Contributions to Other Funds Debt Service Insurance, Central Supplies and Unallocated Reserve Police Equipment Replacement Fund Fire Equipment Replacement Fund Water & Sewer Fund 	<ul style="list-style-type: none"> Arts Commission Housing Commission Housing Commission Capital Outlay Fund Housing Debt Retirement Fund Street, Drainage & Sidewalk Improvement Fund Major Streets Fund Local Streets Fund Parking Fund Public Improvement Fund Refuse & Recycling Fund Equipment Fund Downtown Development Authority DDA Debt Service Fund Parks & Recreation Commission Parks & Recreation Capital Outlay Fund Senior Adult Services Fund Senior Adult Services Capital Outlay Fund Northville Youth Assistance

City of Northville
NOTICE OF AVAILABILITY OF BUDGET

FY 2018 CITY BUDGET The budget for the various Funds of the City of Northville are proposed for the year ended June 30, 2018 as follows:

	<u>Revenues</u>		<u>Revenues</u>	<u>Expenditures</u>
GENERAL FUND		STREET, DRAINAGE, AND SIDEWALK IMPROVEMENT FUND		
Property Taxes	\$5,028,953	Property Taxes	\$604,475	\$608,125
Licenses, Fees and Permits	365,500	Other	3,650	
Grants	28,452	Street, Drainage & Sidewalk Improvement Fund Total	<u>\$608,125</u>	<u>\$608,125</u>
Racetrack Breakage\Police & Fire Service	18,409			
State Shared Revenue	545,674	MAJOR STREET FUND		
Sales and Services	659,539	Gas and Weight Taxes	\$348,686	\$548,129
Fines and Forfeitures	29,450	Local Contributions	199,443	
Other Revenues	416,080	Major Street Fund Total	<u>\$548,129</u>	<u>\$548,129</u>
Interfund Transfers	178,488			
		LOCAL STREET FUND		
General Fund Total	<u>\$7,270,545</u>	Gas and Weight Taxes	\$145,326	\$598,305
		Local Contributions	452,979	
		Local Street Fund Total	<u>\$598,305</u>	<u>\$598,305</u>
		OTHER FUNDS		
	<u>Expenditures</u>	PARKING FUND	\$23,285	\$23,285
Administration	1,247,564	ARTS COMMISSION FUND	\$145,655	\$145,655
Buildings and Grounds	327,405	DOWNTOWN DEVELOPMENT AUTHORITY	\$748,846	\$748,846
Police Department	2,964,819	DDA DEBT SERVICE FUND	\$172,355	\$172,355
Fire Department	879,285	PUBLIC IMPROVEMENT FUND	\$212,953	\$212,953
Technology	74,615	FIRE EQUIPMENT REPLACEMENT FUND	\$241,942	\$241,942
Department of Public Works	561,680	POLICE EQUIPMENT REPLACEMENT FUND	\$73,630	\$73,630
Planning, Zoning & Inspection Services	304,362	HOUSING COMMISSION FUND	\$883,390	\$883,390
Shared Services	220,706	HOUSING COMMISSION DEBT RETIREMENT FUND	\$95,647	\$95,647
Contributions to Other Funds	404,155	HOUSING COMMISSION CAPITAL OUTLAY FUND	\$158,103	\$158,103
Debt Service	52,306			
Insurance, Central Supplies and Unallocated Reserve	233,648			
	<u>\$7,270,545</u>			

City of Northville
NOTICE OF AVAILABILITY OF BUDGET (continued)

PUBLIC HEARING A public hearing will be held on Monday, May 15, 2017, at 7:00 P.M. in the City Council Chambers of the Northville City Hall, 215 W. Main Street, for the purpose of receiving testimony and discussing the proposed 2017-18 Annual City Budget. **The property tax millage rate proposed to be levied to support the proposed budget will be the subject of this hearing.**

TRANSFERS BETWEEN APPROPRIATIONS As provided in State statute, the general appropriations resolution is proposed to allow the City Manager to transfer up to ten percent (10%) of each appropriation to any other appropriation within each fund and up to ten percent (10%) of the total salary and fringe appropriations for distributed Public Works Labor and Equipment Rental between the General, Major Street, Local Street, Equipment, Refuse and Recycling and Water and Sewer Funds. All other interfund transfers require approval of the City Council.

CAPITAL IMPROVEMENT PLAN The six year capital improvement plan has been prepared and is a part of the annual 2017-18 City budget document.

COPIES OF PROPOSED BUDGET AVAILABLE A complete copy of the 2017-18 Annual City Budget document will be available for public inspection beginning May 4, 2017 at the City Clerk's office during regular business hours and on the City's website at www.ci.northville.mi.us.

Dianne Massa
City Clerk

Northville Record:
Please Publish Thursday, May 4, 2017.
"Public Hearing" paragraph, last sentence must be in 11 point boldfaced type.

City of Northville
NOTICE OF PUBLIC HEARING
2017-18 PROPOSED ANNUAL CITY BUDGET

Notice is hereby given that a public hearing will be held on Monday, May 15, 2017, at 7:00 P.M. in the City Council Chambers of the Northville City Hall, 215 W. Main Street, for the purpose of receiving testimony and discussing the proposed 2017-18 Annual City Budget.

The property tax millage rate proposed to be levied to support the proposed budget will be the subject of this hearing.

PROPOSED 2017 MILLAGE RATES The following statements are provided, as required by State statute, concerning the 2017 proposed millage levies for the City of Northville.

The 2017 tax levy for the City Operating Millage is proposed to be 13.5864 mills, compared to 13.5864 mills in 2016, resulting in no change. The City Council has authority under the City Charter to set the Operating Millage rate within the maximum allowed rate of 13.7233 mills, as adjusted by the Headlee roll-back formula.

The 2017 levy for the Improvement Program for Streets, Drainage and Sidewalks, approved by the voters on March 4, 1997, is proposed to be 1.7097 mills, compared to 1.7329 mills in 2016, resulting in a 1.34% decrease.

The total City millage for operating, debt, and improvements is proposed to be 15.2961 mills in 2017. Compared to the 15.3193 mills levied in 2016, the decrease is 0.0232 mills, or 0.15%

ANTICIPATED EQUALIZATION FACTORS The 2017 equalization factors for both Wayne and Oakland County are expected to be 1.00 for all classes of property.

Northville Record: Please publish Thursday, May 4, 2017.
Paragraph #2 must be in 11 point boldfaced type.

City of Northville
2017-18 Budget Resolution

WHEREAS, a public hearing was held on May 15, 2017 as required by City Charter and State Statute, THEREFORE, BE IT RESOLVED, that the City's 2017-18 Annual City Budget be adopted as follows:

	<u>Revenues</u>		<u>Revenues</u>	<u>Expenditures</u>
GENERAL FUND		STREET, DRAINAGE, AND SIDEWALK IMPROVEMENT FUND		
Property Taxes	\$5,028,953	Property Taxes	\$604,475	\$608,125
Licenses, Fees and Permits	365,500	Other	3,650	
Grants	28,452	Street, Drainage & Sidewalk Improvement Fund Total	<u>\$608,125</u>	<u>\$608,125</u>
Racetrack Breakage\Police & Fire Service	18,409			
State Shared Revenue	545,674	MAJOR STREET FUND		
Sales and Services	659,539	Gas and Weight Taxes	\$348,686	\$548,129
Fines and Forfeitures	29,450	Local Contributions	199,443	
Other Revenues	416,080	Major Street Fund Total	<u>\$548,129</u>	<u>\$548,129</u>
Interfund Transfers	178,488			
		LOCAL STREET FUND		
General Fund Total	<u>\$7,270,545</u>	Gas and Weight Taxes	\$145,326	\$598,305
		Local Contributions	452,979	
	<u>Expenditures</u>	Local Street Fund Total	<u>\$598,305</u>	<u>\$598,305</u>
Administration	1,247,564	OTHER FUNDS		
Buildings and Grounds	327,405	PARKING FUND	\$23,285	\$23,285
Police Department	2,964,819	ARTS COMMISSION FUND	\$145,655	\$145,655
Fire Department	879,285	DOWNTOWN DEVELOPMENT AUTHORITY	\$748,846	\$748,846
Technology	74,615	DDA DEBT SERVICE FUND	\$172,355	\$172,355
Department of Public Works	561,680	PUBLIC IMPROVEMENT FUND	\$212,953	\$212,953
Planning, Zoning & Inspection Services	304,362	FIRE EQUIPMENT REPLACEMENT FUND	\$241,942	\$241,942
Shared Services	220,706	POLICE EQUIPMENT REPLACEMENT FUND	\$73,630	\$73,630
Contributions to Other Funds	404,155	HOUSING COMMISSION FUND	\$883,390	\$883,390
Debt Service	52,306	HOUSING COMMISSION DEBT RETIREMENT FUND	\$95,647	\$95,647
Insurance, Central Supplies and Unallocated Reserve	233,648	HOUSING COMMISSION CAPITAL OUTLAY FUND	\$158,103	\$158,103
	<u>\$7,270,545</u>			

BE IT FURTHER RESOLVED that:

1. An operating millage rate of 13.5864 mills for the 2017-18 fiscal year is hereby adopted pursuant to the provisions of Section 211.24(e) of the General Property Tax Law.
2. A street, drainage, and sidewalk improvement program millage rate of 1.7097 mills for the 2017-18 fiscal year is hereby adopted in order to meet the objectives of that improvement program.
3. The six year capital improvement plan that supports the 2017-18 Budget has been received and is hereby adopted.

BE IT FURTHER RESOLVED that, as provided in State statute, the general appropriations resolution is proposed to allow the City Manager to transfer up to ten percent (10%) of each appropriation to any other appropriation within each fund and up to ten percent (10%) of the total salary and fringe appropriations for distributed Public Works Labor and Equipment Rental between the General, Street, Drainage, and Sidewalk Improvement, Major Street, Local Street, Equipment, Refuse and Recycling and Water and Sewer Funds. All other interfund transfers require approval of the City Council.

Approved and adopted by the Northville City Council on this, the 15th day of May, 2017.

Kenneth Roth, Mayor

Attest: _____
Dianne Massa, City Clerk

SECTION II

STATISTICAL

The statistical portion of the budget provides general information about the City of Northville. This includes economic information, including data on the largest taxpayers and employers in the City. Aside from demographic information on the community, this section also includes a City organizational chart, a list of the City's partnerships, and inventory of contracted services.

City of Northville
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GENERAL INFORMATION

The City of Northville was incorporated as a village in 1867 and became a city in 1955. It is a distinctive community of approximately 6,000 residents in an area of 2.2 square miles almost equally divided between Wayne and Oakland Counties. Northville is only 25 minutes driving time from downtown Detroit and 20 minutes from downtown Ann Arbor.

Northville is a home rule Charter city with the Council/Manager form of government. The City Council is comprised of a Mayor, who is elected for a two-year term, and four Council members, who are elected at large with four-year staggered terms. The City Manager, appointed by the City Council, is the chief administrative officer of the City.

The City offers a small town atmosphere with many restored historic Victorian-era homes and a downtown within walking distance. Specialty stores, restaurants, theaters, professional offices, service shops, old-fashioned street lights, benches, and a town square all lend a charming ambiance to the downtown area. Annual celebrations include the Victorian Festival, Arts and Acts Festival, Memorial and Fourth of July parades, Christmas Walk, and a weekly Farmers' Market from May through October.

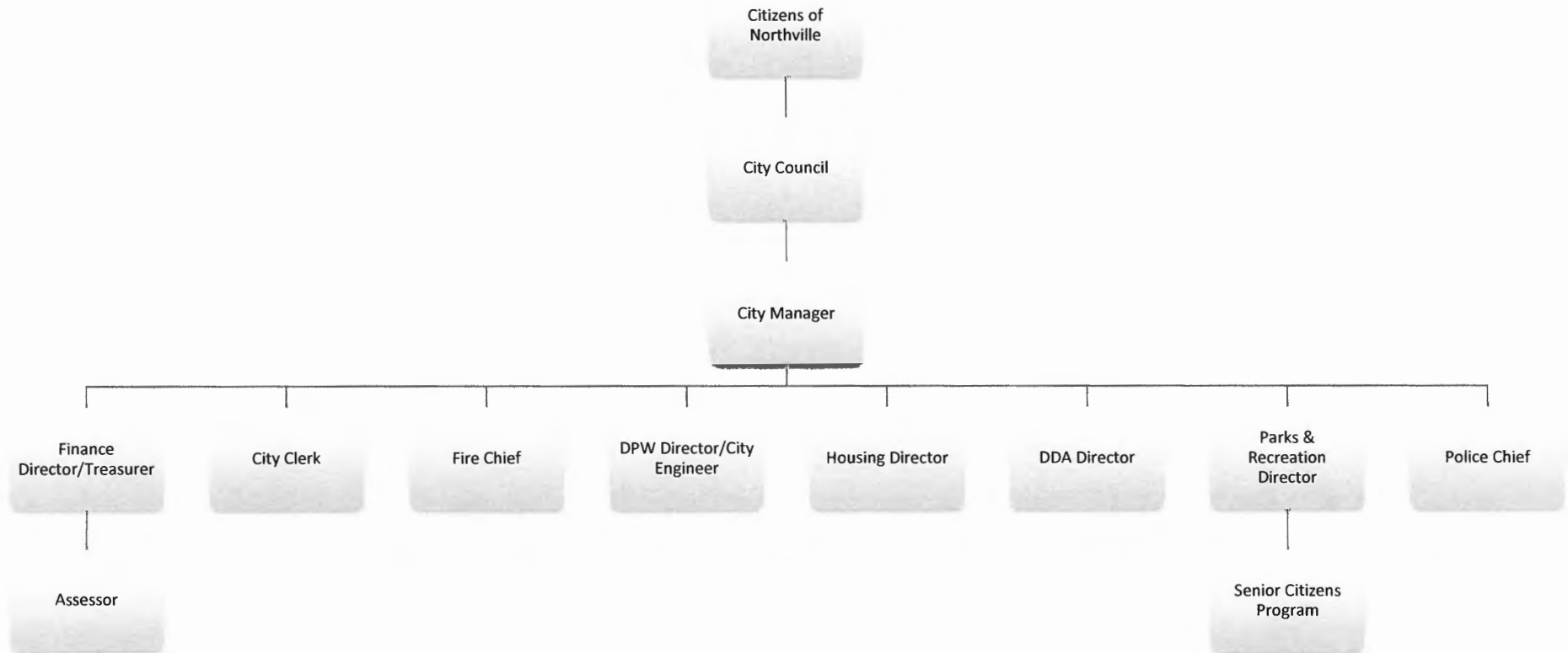
The City of Northville offers the following services: full time Police Department, paid on-call Fire Department, and senior citizen housing. Amenities include a District Library, eleven churches, weekly newspaper, racetrack, and cider mill. The City is part of the award winning Northville School District consisting of six elementary, two middle, two special education, and one high school. Further information can be found on the City's award-winning website, www.ci.northville.mi.us or the downtown Northville website, www.downtownnorthville.com.

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DEMOGRAPHIC INFORMATION

Date of Incorporation	1955	Fire Protection	
Form of Government	Council-Manager	Number of On-call Firefighters	50-60
Population (2010 Census)	5,970	Number of Fire Hydrants	350
Total Housing Units (2010 Census)	2,767	I.S.O. Rating	6
Per Capita Income (2010 Census)	\$47,496	Municipal Services & Facilities	
Recreation Facilities		Miles of Major Streets	6.34
Number of Parks & Playgrounds	9	Miles of Local Streets	18.55
Park Area in Acres	32	Miles of Sewers	30
Police Protection		Number of Parking Lots	12
Number of Full Time Police Officers	13	Number of Parking Structures	2
Number of School Crossing Guards	4	Number of Parking Spaces	1,529

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**City of Northville
Fiscal Year 2018 Annual Budget
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FULL TIME EQUIVALENT PERSONNEL

		Full Time Equivalent (FTE)				
		FY17	FY18	FY19	FY20	FY21
<u>City Manager Department</u>						
	City Manager	1.00	1.00	1.00	1.00	1.00
	Communications Manager	0.50	0.50	0.50	0.50	0.50
	Administrative Assistant	1.00	1.00	1.00	1.00	1.00
	Total	2.50	2.50	2.50	2.50	2.50
<u>Finance, Tax, & Assessing Departments</u>						
	Finance Director/Treasurer	1.00	1.00	1.00	1.00	1.00
	Accounting Supervisor/HR Specialist	1.00	1.00	1.00	1.00	1.00
	Clerk III	1.00	1.00	1.00	1.00	1.00
	Assessor	0.25	0.00	0.00	0.00	0.00
	Accountant	0.62	0.62	0.62	0.62	0.62
	Total	3.87	3.62	3.62	3.62	3.62
<u>City Clerk Department</u>						
	City Clerk	1.00	1.00	1.00	1.00	1.00
	Total	1.00	1.00	1.00	1.00	1.00
<u>Fire Department</u>						
	Fire Chief	1.00	1.00	1.00	1.00	1.00
	Station Coverage	1.60	1.60	1.60	1.60	1.60
	On-Call Firefighters	11.40	11.40	11.40	11.40	11.40
	Total	14.00	14.00	14.00	14.00	14.00
<u>Building & Inspections</u>						
	Clerk III	1.00	1.00	1.00	1.00	1.00
	Total	1.00	1.00	1.00	1.00	1.00
<u>Downtown Development Authority</u>						
	Director	1.00	1.00	1.00	1.00	1.00
	Seasonal	0.77	0.77	0.77	0.77	0.77
	Planning Coordinator	0.73	0.73	0.73	0.73	0.73
	Total	2.50	2.50	2.50	2.50	2.50

- continued -

**City of Northville
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FULL TIME EQUIVALENT PERSONNEL

		Full Time Equivalent (FTE)				
		FY17	FY18	FY19	FY20	FY21
<u>Police Department</u>						
	Chief	1.00	1.00	1.00	1.00	1.00
	Captain	1.00	1.00	1.00	1.00	1.00
	Records Clerk	0.73	0.73	0.73	0.73	0.73
	Sergeant	2.00	3.00	3.00	3.00	3.00
	Officer - Full Time	9.00	8.00	8.00	8.00	8.00
	Crossing Guard	1.56	1.56	1.56	1.56	1.56
	Total	15.29	15.29	15.29	15.29	15.29
<u>Department of Public Works</u>						
	Director	1.00	1.00	1.00	1.00	1.00
	Assistant Director	1.00	1.00	1.00	1.00	1.00
	Clerk I	1.00	1.00	1.00	1.00	1.00
	Foreman	1.00	1.00	1.00	1.00	1.00
	Senior Equipment Operator	3.00	3.00	3.00	3.00	3.00
	Equipment Operator	1.00	2.00	2.00	2.00	2.00
	Laborer	3.00	2.00	2.00	2.00	2.00
	Total	11.00	11.00	11.00	11.00	11.00
<u>Art House</u>						
	Director	0.55	0.55	0.55	0.55	0.55
	Operations Manager	0.58	0.58	0.58	0.58	0.58
	Exhibit Director	0.23	0.23	0.23	0.23	0.23
	Instructors	0.23	0.23	0.23	0.23	0.23
	Special Events Coordinator	0.19	0.19	0.19	0.19	0.19
	Total	1.78	1.78	1.78	1.78	1.78
<u>Housing Commission</u>						
	Director	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant	0.75	0.75	0.75	0.75	0.75
	Maintenance	1.00	1.00	1.00	1.00	1.00
	Housekeeping/Groundskeeper	0.76	0.76	0.76	0.76	0.76
	Total	3.51	3.51	3.51	3.51	3.51
Total All Employees		56.45	56.20	56.20	56.20	56.20
% Change in FTE's			-0.4%	0.0%	0.0%	0.0%

City of Northville
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Top Ten Taxpayers - (Based on the Taxable Value for 2016 Roll)

Taxpayer Name	Product/Service	Taxable Value	Percentage of Total Taxable Value
Northville Driving Club	Harness Racing	\$ 5,584,769	1.53%
DTE Electric Company	Utility	4,156,296	1.14%
Singh Development Corp.	Apts, Office & Retail	4,076,192	1.12%
Kroger Co. of Michigan	Grocery	2,145,830	0.59%
Prose, Dr. Thomas & Marie	Residential	1,908,361	0.52%
S4Cady, LLC	Retail	1,571,160	0.43%
Northville 133 Main LLC	Office & Retail	1,429,418	0.39%
Beneickie & Krue Properties	Apartments	1,408,444	0.39%
John Jameson	Residential and Office	1,225,412	0.34%
R&D Land LLC	Office	1,166,369	0.32%
Total Top Ten Taxpayers		\$ 19,087,482	5.24%

Total 2016 Taxable Value: \$ 364,612,533

Top Ten Employers - (Based on approximate number of employees per business as of 12/31/16)

Firm Name	Product/Service	Approximate # of employees
Northville Public Schools	Education	817
Shopping Center Market	Supermarket	110
Jack Doheny Supplies	Truck Sales/Service	95
Garage Restaurant	Restaurant	65
Center Street Grill	Restaurant	65
Northville Downs	Pari-mutuel Racing	50
Star Manor of Northville	Health Facility	48
Long Plumbing & Mechanical	Plumbing/Retail	35
City of Northville	Municipality	41
HKS Architects	Architect	40

City of Northville
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ECONOMIC INFORMATION

The following statistics were obtained from the Southeast Michigan Council of Governments’ (SEMCOG) website. SEMCOG is the premier resource for economic data in Southeast Michigan. As shown by the population statistics and development change statistics, the City of Northville is a stable, fully developed community. Consistent age demographics and a moderately increasing employment rate further reflect the stability that Northville enjoys. While fully developed and stable, the City is also vibrant, experiencing substantial gains in overall educational attainment and the corresponding economic benefits that this brings. The City of Northville continues to compare favorably with the Southeast Michigan region.

Southeast Michigan Council of Governments
Profile of Northville
<http://www.semco.org/>

Population and Households Overview

Component	2000 Census	2010 Census	July 2016 SEMCOG	2040 Forecast
Household Population	6,421	5,936	5,834	5,592
Group Quarters Population	38	34	34	27
Total Population	6,459	5,970	5,868	5,619
Households	2,720	2,596	2,610	2,483
Housing Units	2,801	2,767	2,788	n/a
Household Size	2.36	2.29	2.24	2.25

**City of Northville
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Population by Age			
Age Groups	2000 Census	2010 Census	2040 Forecast
Age 0-4	384 (6%)	285 (5%)	280 (3%)
Age 5-17	1,154 (18%)	1,026 (17%)	908 (17%)
Age 18-34	1,033 (16%)	845 (14%)	966 (18%)
Age 35-64	3,077 (47%)	2,850 (48%)	2,062 (37%)
Age 65+	811 (13%)	964 (16%)	1,403 (25%)
Total Population	6,459	5,970	5,619

Population by Race and Hispanic Origin			
Race	2000 Census	2010 Census	2000 Census Alone or Combined
White	6,145 (95.1%)	5,498 (92.1%)	6,255 (96%)
Black	24 (.4%)	98 (1.6%)	31 (1%)
Asian or Pacific Islander	118 (1.9%)	157 (2.6%)	148 (2%)
Multi-Racial	47 (.7%)	75 (1.3%)	n/a
Other Race	19 (.3%)	9 (.2%)	75 (1%)
Hispanic	106 (1.6%)	133 (2.2%)	n/a
Total Population	6,459	5,970	6,509 ¹
Hispanic Origin	106 (1.6%)	133 (2.2%)	n/a
Not of Hispanic Origin	6,353 (98.4%)	5,837 (97.8%)	n/a

1 – 2000 totals will exceed total population as those persons marking more than one race are counted in each race category they marked.

City of Northville
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Population Age 25 or Older by Education

Highest Level of Educational Attainment	2000 Census	2010 Census
Did Not Graduate High School	276 (6%)	312 (7%)
Graduated High School	656 (14%)	701 (16%)
Some College, No Degree	920 (20%)	602 (14%)
Associate Degree	269 (6%)	160 (4%)
Bachelor's Degree	1,336 (29%)	1,463 (34%)
Graduate or Professional Degree	1,148 (25%)	1,090 (25%)
Total Population Age 25 or Older ²	4,617	4,328

2 - The 100% count of total population age 25 or older shown here may not equal the sum of the sample data.

Household Income

Income Categories as Reported in Each Census	2000 Census	2010 Census
Less than \$10,000	75 (3%)	67 (2%)
\$10,000 to \$14,999	92 (3%)	63 (2%)
\$15,000 to \$24,999	170 (6%)	202 (8%)
\$25,000 to \$34,999	240 (9%)	179 (7%)
\$35,000 to \$49,999	301 (11%)	172 (7%)
\$50,000 to \$74,999	376 (14%)	304 (12%)
\$75,000 to \$99,999	398 (15%)	255 (10%)
\$100,000 to \$149,999	530 (20%)	820 (31%)
\$150,000 or more	508 (19%)	537 (21%)
Total Households ⁴	2,690	2,599

Median Household Income (In 2010 Dollars)	\$ 83,961	\$ 101,943
Households in Poverty	56 (2.1%)	67 (2.6%)
Persons in Poverty	104 (1.6%)	110 (1.8%)

4 - The 100% count of total households shown here may not equal the sum of the sample data.

City of Northville
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Tenure	2000 Census	2010 Census
Owner Occupied Units	2061 (74%)	1,950 (70%)
Median Housing Value (In 2010 Dollars)	\$ 237,000	\$ 272,300
Renter Occupied Units	659 (23%)	646 (23%)
Median Contract Rent (In 2010 Dollars)	\$ 713	\$ 738
Vacant Units	81(3%)	171 (6%)
Total Housing Units	2,801	2,767

Structure Type	2000 Census	2010 Census
One-Family Detached	1,761 (63%)	1,826 (64%)
One-Family Attached	412 (15%)	304 (11%)
Two-Family / Duplex	87 (3%)	80 (3%)
Multi-Unit Apartments	526 (19%)	642 (22%)
Mobile Homes	0 (0%)	6 (0%)
Other Units	0 (0%)	0 (0%)
Total Housing Units	2,786 ⁵	2,858 ⁵

5 - The 100% count total housing units shown here may not equal the sum of the sample data.

**City of Northville
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Current Job Estimates by Industrial Class

Industrial Class	2010	2040	Change
Natural Resources, Mining, Construction	50	40	-10
Manufacturing	83	66	-17
Transportation, Warehousing, and Utility	C	C	C
Retail Trade	C	C	C
Knowledge –based Services	525	646	121
Services to Households & Firms	586	C	C
Leisure & Hospitality	C	C	C
Government	C	C	
Total Employment	3,024	3,342	318

“C” indicates data blocked due to confidentiality concerns of ES – 202 files. (per SEMCOG)

Commuting to Work

Means of Transportation to Work	2000 Census	2010 Census
Drove Alone	2,984 (86%)	2,664 (82%)
Carpool or Vanpool	190 (6%)	108 (3%)
Public Transportation	7 (0%)	0 (0%)
Walked to Work	75 (2%)	215 (7%)
Other Means	18 (1%)	38 (1%)
Worked at Home	161 (5%)	233 (7%)
Total Workers Age 16 or Older	3,435	3,258
Mean Travel Time to Work (In Minutes)	23.7	21.4

**City of Northville
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Land Use / Land Cover

Land Use Type	2008 Land Use	Percent
Single-Family ⁹	651	50.3%
Multiple-Family	35	2.7%
Commercial and Office	117	9%
Institutional	96	7.4%
Industrial	23	1.8%
Transportation, Communication, and Utility	284	22%
Park, recreation, and open space	73	5.6%
Active Agriculture	0	0%
Water	15	1.2%
Total Acres	1,293	

Note: SEMCOG's 2008 Land Use data set represents land use only and not land cover. Due to this difference, change analysis using this data set and previous SEMCOG land use/land cover data sets is not possible. Noticeable differences in map appearance and classification acreage totals are the result of this land use data originating from digital parcel files assigned land use codes based on their assessed property class and the lack of any land cover data.

**City of Northville
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Intergovernmental Cooperation and Partnerships

In order for local government to operate in the most cost effective manner, the City Council and Staff continually monitor opportunities for partnerships and intergovernmental cooperation agreements. This collaboration may be with other units of government or non-profit entities as shown below.

Multiple Jurisdiction Partnerships and Agreements

Department of Public Works

Household Hazardous Waste Collection
Middle One Watershed Protection Group
North Huron Valley/Rouge Valley (NHV/RV)
Sanitary Sewer System
Alliance for Rouge Communities (ARC)
Southeast Michigan Street Lighting Coalition

Recreation

Northville/Plymouth Mobile Skate Park
State of Michigan & Wayne County Parks - Recreation
Program Partners
Outdoor Movie Equipment
Multi-use Path Connections
Novi/Northville Dog Parks

Public Safety

Michigan Emergency Management Assistance Compact (MEMAC)
Western Wayne Mutual Aid Task Force
Western Wayne County Fire Department Mutual Aid Assoc.
Western Wayne Mobile Field Force
Western Wayne County Special Operations Team
Western Wayne Criminal Investigations Unit
Wayne County Emergency Operation Plan
WWCFDMAA Hazardous Material Response Team
WWCFDMAA Urban Search & Rescue Team
HEMS, Inc. Medical Control

Other

35th District Court
MITN Purchasing Cooperative

**City of Northville
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Intergovernmental Cooperation and Partnerships

Northville Township and Northville Public Schools

Parks and Recreation
Senior Adult Services
Youth Assistance

City of Novi

Joint Materials and Services Bidding
Fire Department Automatic Mutual Aid Agreement

City of Farmington

Police Department Firing Range

City of Plymouth

Water System Backup and Support
RecTrac & MainTrac Registration Software
Fire Department & EMS Services
Storm Clean-up Assistance
Water Service Thawing Assistance

Charter Township of Northville

Emergency Dispatch
Police Lockup Operation
Johnson Creek Day
SMART Municipal Credits Program
IT services and support

Oakland County

Ballot Layout and Programming Services
Law Enforcement Mutual Aid Agreement
Court and Law Enforcement Management Information System
Emergency Operation Plan

Wayne County

Emergency Operation Plan

Private and Nonprofit Organizations

Chamber of Commerce
Conference of Western Wayne
Northville Central Business Association
Northville Historical Society
Northville Community Foundation

City of Northville
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Inventory of Contracted Services

In addition to contracting services with other governmental entities, the City also contracts for services with private vendors that might otherwise be provided in-house on an at least annual basis. Evaluating the cost-benefit of public versus private service delivery continues to be a high priority. Contracted services include the following:

<u>Category</u>	<u>Since</u>	<u>Category</u>	<u>Since</u>
City Administration		Public Works	
Planning Services	1980's	Curbside Refuse, Recycling, and Compost Pickup	1980's
City Hall Custodial Services	1995	Water & Sewer Taps, placements & replacements	1980's
Computer Network Support	1996	Downtown Parking Lot Snow Removal	2009
Computer Hardware Repair	1996	Lawn Mowing and Fertilization	2010
Website Development & Maintenance	1997	Building Inspection	2014
Document Shredding	2008	HVAC Maintenance	1997
Historic District Commission Support	2009	Project Engineering	1980
Code Enforcement	2010	Road Maintenance	1995
Planning, Zoning and HDC Minutes	2011	Sidewalk and Street Reconstruction	1950's
Board of Zoning Appeals Support	2010	Water System Leak detection surveys	1997
Assessing Services	2017	Landscaping Enhancements and Tree Maintenance	1995
Election Inspector Training	2012	Pavement Marking	1995
		Roadway Crack Sealing	1995
Downtown Development Authority		Sidewalk Repairs/Replacement	1998
Marketing & Public Relations	2006	Sewer Video Inspections	2002
		Electrical Repair & Maintenance	1970s
Public Safety		Asphalt/Concrete Utility Cut Replacement	1995
Police Dispatch & Lockup Services	2004	Brush Collection	2015

SECTION III

TRENDS & SUMMARIES

The trends and summaries section provides the reader with an overview of the entire fiscal year 2018 financial plan for the City of Northville. Charts and graphs highlight revenue, expenditures and fund balance activity. The combined analysis illustrates the City's overall fund structure and resource allocations. Details on other revenue sources, such as grants and racetrack breakage, are also covered in this section.

**City of Northville
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Financial Summary

A financial overview is provided on the next nine pages, summarizing the City of Northville's budget as a whole. The commentary below demonstrates how the City's policies apply to the proposed budget.

- ✓ The City's largest fund is the General Fund with approximately \$7.27 million in expenditures. The second largest fund category is the Enterprise Funds at \$4.04 million. The next largest fund category is the Special Revenue Funds at \$3.02 million.
- ✓ The largest source of revenue overall is property taxes, which is 39.1% of total revenue. Although State Shared revenue is a significant source of revenue in the General Fund, it represents only 3.4% of total revenue sources.
- ✓ Other revenues account for 4% of the total revenues. The most significant external revenue source in this category is cell tower revenue. This category also includes investment earnings, which provides an alternative revenue source to taxes and fees. The City's investments program is active and is done in accordance with state statute and the City's investment policy.
- ✓ Customer Charges (25.5% of total revenues) in the City's enterprise funds pay entirely for the services provided. However, cell tower revenue from the General Fund is proposed to be transferred to the Water and Sewer Fund to replenish cash reserves.
- ✓ Entity wide, expenditures decreased 8.1%. This is related to less capital expenditures proposed in FY2018.
- ✓ Debt service city-wide is approximately 2% of expenditures, which is considered low. It is the City's policy to minimize debt issuance by utilizing a pay as you go system. One example of this is the utilization of a Street, Drainage, and Sidewalk Improvement millage. Another example is building up funds for future capital outlay in advance (Fire Department, Police Department, and Housing Commission). This way, the allocation of the cost is spread out over several years, as it would be with a debt issue.

**City of Northville
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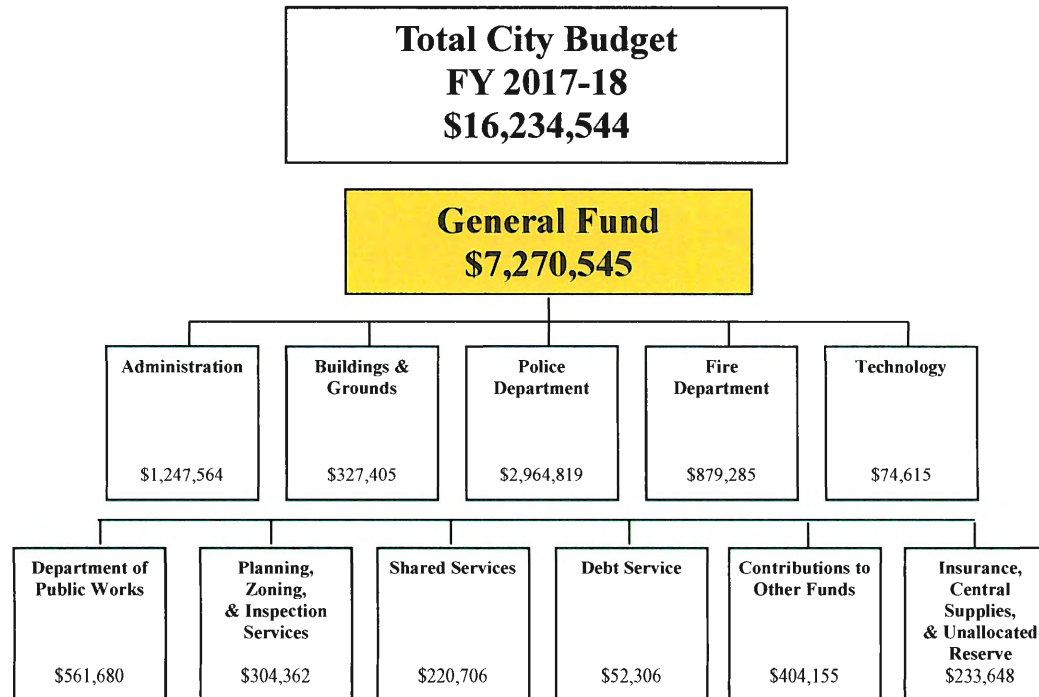
Financial Summary - continued

- ✓ General Operations and Maintenance is the single largest category of expenditures at \$4.16 million. This includes the Water and Sewer Fund operations. The Police Department is the second largest category of expenditures at \$2.96 million. This is followed by Administration at \$2.22 million.

- ✓ For many years the City has made a concentrated effort to build fund balance to pay for capital expenditures rather than issue debt. Overall fund balance entity-wide is proposed to increase by 1% for FY 2018. This is partly due to the City's investment in capital improvements of \$527,000, all of which will be paid with funds accumulated for that purpose.

**City of Northville
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**Financial Organizational Chart
(including operating transfers in and out)**

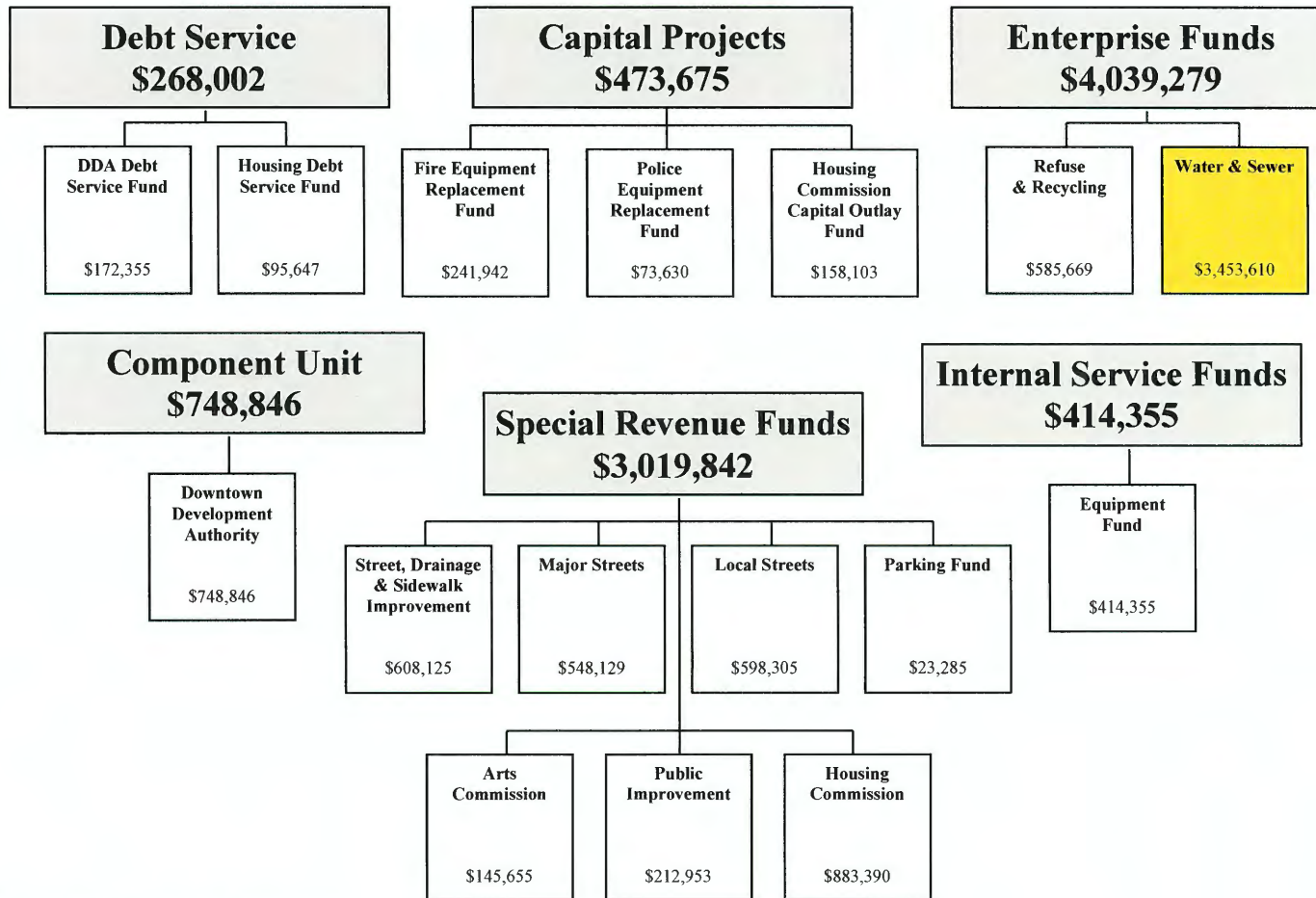


- continued -

Note: Major Funds are highlighted in yellow

**City of Northville
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**Financial Organizational Chart - continued
(including operating transfers in and out)**



Note: Major Funds are highlighted in yellow

**City of Northville
Fiscal Year 2018 Annual Budget
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BUDGET SUMMARY

	Modified Accrual Basis					Full Accrual Basis		FY2018 City Total	FY2017 Projected	FY2016 Actual
	General Fund	Special Revenue	Debt Service	Capital Projects	Component Unit	Enterprise Funds	Internal Service			
Revenue										
Property Taxes	5,028,953	607,625	-	-	741,546	-	-	6,378,124	6,158,913	6,038,432
ACT 51 Distributions		494,012	-	-	-	-	-	494,012	428,927	380,830
Metro Act		16,000	-	-	-	-	-	16,000	16,000	18,985
Licenses, Fees & Permits	365,500	-	-	-	-	-	-	365,500	364,085	433,619
Grants	28,452	-	-	19,103	-	-	-	47,555	212,033	68,913
Financing Proceeds		-	-	-	-	-	-	-	-	462,596
Racetrack Breakage	18,409	60,000	-	-	-	-	-	78,409	77,826	107,591
State Shared Revenue	545,674	-	-	-	-	-	-	545,674	535,665	531,475
Sales & Services	659,539	23,180	-	-	-	-	-	682,719	703,365	629,545
Other Revenues	416,080	152,750	-	66,732	7,150	(3,570)	2,195	641,337	664,939	1,056,022
Fines & Forfeitures	29,450	-	-	-	-	-	-	29,450	30,300	70,804
Special Assessments	-	17,715	-	-	-	-	-	17,715	22,367	133,919
Rental Income	-	859,740	-	-	150	-	-	859,890	848,335	839,642
Customer Charges	-	-	-	-	-	3,842,254	292,570	4,134,824	3,648,973	3,389,973
Total Revenue	7,092,057	2,231,022	-	85,835	748,846	3,838,684	294,765	14,291,209	13,711,728	14,162,346
Expenditures										
Administration	1,247,564	403,555	-	-	73,355	367,725	132,115	2,224,314	2,118,887	2,220,656
Buildings & Grounds	327,405	-	-	-	-	-	-	327,405	325,854	283,887
Police Department	2,964,819	-	-	-	-	-	-	2,964,819	2,758,266	2,604,999
Fire Department	879,285	-	-	-	-	-	-	879,285	851,230	792,526
Technology	74,615	-	-	-	-	-	-	74,615	82,795	134,358
Department of Public Works	561,680	-	-	-	-	-	-	561,680	537,965	530,034
Planning, Zoning & Inspection	304,362	-	-	-	-	-	-	304,362	274,235	259,181
Shared Services	220,706	-	-	-	-	-	-	220,706	218,905	218,325
Debt Service	52,306	-	268,002	-	-	-	-	320,308	315,760	275,781
Insurance & Supplies & Unallocated Reserve	198,155	-	-	-	-	-	-	198,155	55,560	33,669
Street & Lot Maintenance & Improvements	-	934,895	-	-	-	-	-	934,895	1,531,014	542,762
General Operations & Maintenance	-	210,540	-	-	-	3,669,896	282,240	4,162,676	4,335,164	3,508,397
Other Expenditures	-	330,668	-	189,000	367,193	-	-	886,861	1,839,530	2,305,239
Total Expenditures	6,830,897	1,879,658	268,002	189,000	440,548	4,037,621	414,355	14,060,081	15,245,165	13,709,814
Transfers In	178,488	573,005	268,002	387,840	-	178,845	-	1,586,180	2,138,013	2,172,589
Transfers Out	(404,155)	(874,020)	-	-	(308,005)	-	-	(1,586,180)	(2,138,013)	(2,172,589)
Addition to Fund Balance	35,493	266,164	-	284,675	293	1,658	-	588,283	276,158	1,115,559
Reduction of Fund Balance	-	(215,815)	-	-	-	(21,750)	(119,590)	(357,155)	(1,809,595)	(663,027)
Beginning Fund Balance	2,479,690	5,072,651	5,334	2,064,445	287,762	5,303,084	589,629	15,802,595	17,336,032	16,883,500
Ending Fund Balance	2,515,183	5,123,000	5,334	2,349,120	288,055	5,282,992	470,039	16,033,723	15,802,595	17,336,032

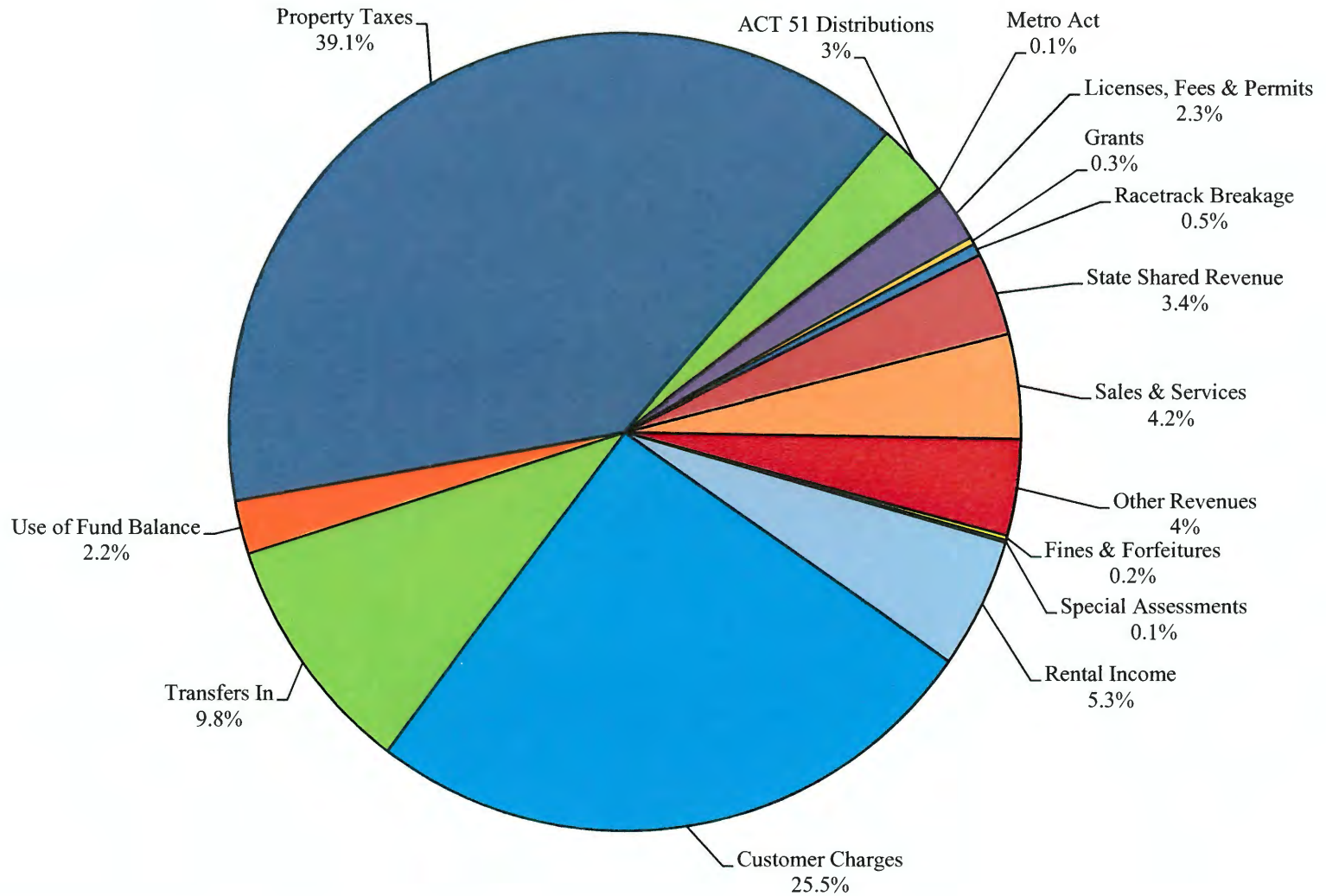
**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

BUDGET SUMMARY - REVENUES AND EXPENDITURES - ALL FUNDS

<u>Revenue Sources</u>		
Property Taxes	\$ 6,378,124	39.1%
ACT 51 Distributions	494,012	3.0%
Metro Act	16,000	0.1%
Licenses, Fees & Permits	365,500	2.3%
Grants	47,555	0.3%
Financing Proceeds	-	0.0%
Racetrack Breakage	78,409	0.5%
State Shared Revenue	545,674	3.4%
Sales & Services	682,719	4.2%
Other Revenues	641,337	4.0%
Fines & Forfeitures	29,450	0.2%
Special Assessments	17,715	0.1%
Rental Income	859,890	5.3%
Customer Charges	4,134,824	25.5%
Subtotal Revenues	<u>\$ 14,291,209</u>	
Transfers In	1,586,180	9.8%
Use of Fund Balance	357,155	2.2%
Total	<u><u>\$ 16,234,544</u></u>	<u>100.0%</u>

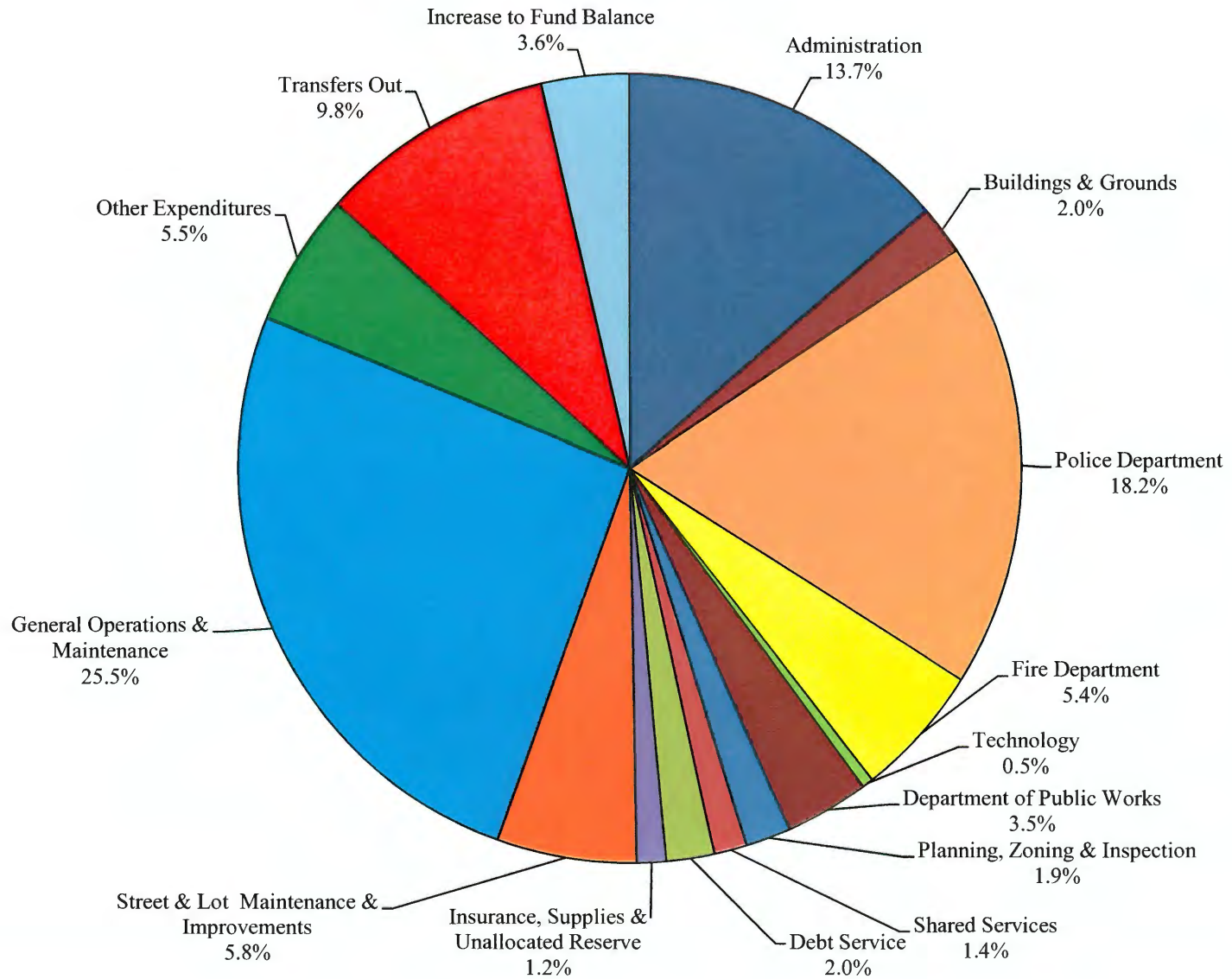
<u>Expenditures By Area</u>		
Administration	\$ 2,224,314	13.7%
Buildings & Grounds	327,405	2.0%
Police Department	2,964,819	18.2%
Fire Department	879,285	5.4%
Technology	74,615	0.5%
Department of Public Works	561,680	3.5%
Planning, Zoning & Inspection	304,362	1.9%
Shared Services	220,706	1.4%
Debt Service	320,308	2.0%
Insurance, Supplies & Unallocated Reserve	198,155	1.2%
Street & Lot Maintenance & Improvements	934,895	5.8%
General Operations & Maintenance	4,162,676	25.5%
Other Expenditures	886,861	5.5%
Subtotal Expenditures	<u>\$ 14,060,081</u>	
Transfers Out	1,586,180	9.8%
Increase to Fund Balance	588,283	3.6%
Total	<u><u>\$ 16,234,544</u></u>	<u>100.0%</u>

City of Northville
 Fiscal Year 2018 Annual Budget
 and Five Year Plan (2017-2021)
Revenue Sources - All City Funds



City of Northville
 Fiscal Year 2018 Annual Budget
 and Five Year Plan (2017-2021)

Expenditures by Area - All City Funds



**City of Northville
Comparison of Revenue for Budgeted Funds
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

	2015-16 Actual	2016-17 Projected Budget	2017-18 Proposed Budget	% Change
General Fund	\$ 7,394,653	\$ 6,862,848	\$ 7,092,057	3.3%
Special Revenue Funds				
Street, Drainage & Sidewalk Improvement Fund	594,320	591,804	608,125	2.8%
Major Streets Fund	275,676	314,474	354,211	12.6%
Local Streets Fund	186,641	133,035	157,826	18.6%
Parking Fund	144,191	27,167	23,285	-14.3%
Arts Commission	126,184	143,425	145,655	1.6%
Public Improvement Fund	149,013	325,000	74,000	-77.2%
Housing Commission	855,282	857,707	867,920	1.2%
Debt Service Funds				
DDA Debt Service Fund	-	-	-	0.0%
2002 General Obligation Debt Service Fund	-	-	-	0.0%
Capital Projects Funds				
Fire Equipment Replacement Fund	265,990	54,923	65,102	18.5%
Police Equipment Replacement Fund	8,394	-	630	0.0%
Housing Commission Capital Outlay Fund	8,484	19,103	20,103	5.2%
Component Unit				
Downtown Development Authority	750,018	735,624	748,846	1.8%
Enterprise Funds				
Refuse & Recycling	556,531	598,508	585,669	-2.1%
Water & Sewer	2,544,506	2,755,650	3,253,015	18.0%
Internal Service Funds				
Equipment	302,463	292,460	294,765	0.8%
Total Revenue	14,162,346	13,711,728	14,291,209	4.2%
Plus Transfers-In	2,172,589	2,138,013	1,586,180	-25.8%
Plus Appropriation of Prior Year Surplus	663,027	1,809,595	357,155	-80.3%
Total Revenues All Funds	<u>\$ 16,997,962</u>	<u>\$ 17,659,336</u>	<u>\$ 16,234,544</u>	<u>-8.1%</u>

City of Northville
Comparison of Expenditures for Budgeted Funds
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)

	2015-16 Actual	2016-17 Projected Budget	2017-18 Proposed Budget	% Change
General Fund	\$ 6,309,366	\$ 6,522,191	\$ 6,830,897	4.7%
Special Revenue Funds				
Street, Drainage & Sidewalk Improvement Fund	-	-	-	0.0%
Major Streets Fund	263,571	707,240	374,650	-47.0%
Local Streets Fund	308,027	834,494	598,305	-28.3%
Parking Fund	10,784	31,074	5,438	-82.5%
Arts Commission	121,576	139,600	141,940	1.7%
Public Improvement Fund	59,359	497,749	125,585	-74.8%
Housing Commission	599,250	602,295	633,740	5.2%
Debt Service Funds				
DDA Debt Service Fund	175,415	171,385	172,355	0.6%
2002 General Obligation Debt Service Fund	94,124	92,412	95,647	3.5%
Capital Projects Funds				
Fire Equipment Replacement Fund	1,111,866	36,542	-	-100.0%
Police Equipment Replacement Fund	59,875	113,136	57,000	-49.6%
Housing Commission Capital Outlay Fund	110,064	449,635	132,000	-70.6%
Component Unit				
Downtown Development Authority	567,895	564,023	440,548	-21.9%
Enterprise Funds				
Refuse & Recycling	675,052	560,698	584,011	4.2%
Water & Sewer	2,889,831	3,500,901	3,453,610	-1.4%
Internal Service Funds				
Equipment	353,759	421,790	414,355	-1.8%
Total Expenditures	13,709,814	15,245,165	14,060,081	-7.8%
Plus Transfers Out	2,172,589	2,138,013	1,586,180	-25.8%
Plus Addition to Fund Balance	1,115,559	276,158	588,283	113.0%
Total Expenditures All Funds	<u>\$ 16,997,962</u>	<u>\$ 17,659,336</u>	<u>\$ 16,234,544</u>	<u>-8.1%</u>

**City of Northville
Comparison of Fund Balance for Budgeted Funds
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

	2015-16 Actual	2016-17 Projected Budget	2017-18 Proposed Budget	% Change	Notes
General Fund	2,377,458	2,479,690	2,515,183	1%	
Special Revenue Funds					
Street, Drainage & Sidewalk Improvement Fund	1,059,075	743,020	989,145	33%	(A)
Major Streets Fund	576,517	492,020	393,102	-20%	(B)
Local Streets Fund	208,845	106,976	106,976	0%	
Parking Fund	686,144	682,237	700,084	3%	
Arts Commission	76,432	78,201	79,860	2%	
Public Improvement Fund	2,849,772	2,643,464	2,526,567	-4%	
Housing Commission	326,733	326,733	327,266	0%	
Total Special Revenue Funds	<u>5,783,518</u>	<u>5,072,651</u>	<u>5,123,000</u>	1%	
Debt Service Funds					
DDA Debt Service Fund	2,554	2,554	2,554	0%	
2002 General Obligation Debt Service Fund	2,780	2,780	2,780	0%	
Total Debt Service Funds	<u>5,334</u>	<u>5,334</u>	<u>5,334</u>	0%	
Capital Projects Funds					
Fire Equipment Replacement Fund	891,223	1,062,070	1,304,012	23%	(A)
Police Equipment Replacement Fund	209,534	165,398	182,028	10%	(A)
Housing Commission Capital Outlay Fund	1,104,509	836,977	863,080	3%	
	<u>2,205,266</u>	<u>2,064,445</u>	<u>2,349,120</u>	14%	
Component Unit					
Downtown Development Authority	399,816	287,762	288,055	0%	
Enterprise Funds					
Refuse & Recycling	101,164	102,474	104,132	2%	
Water & Sewer	5,781,017	5,200,610	5,178,860	0%	
Total Enterprise Funds	<u>5,882,181</u>	<u>5,303,084</u>	<u>5,282,992</u>	0%	
Internal Service Funds					
Equipment	682,459	589,629	470,039	-20%	(B)
Total All Funds	<u><u>17,336,032</u></u>	<u><u>15,802,595</u></u>	<u><u>16,033,723</u></u>	1%	

(A) Planned accumulation of funds for future capital improvements in accordance with 20 year plans.

(B) Planned use of fund balance for capital projects (streets, parking lots, and cemetery) and capital purchases (equipment).

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 through 2021**

**Trend Analysis:
General Governmental Revenues and Expenditures**

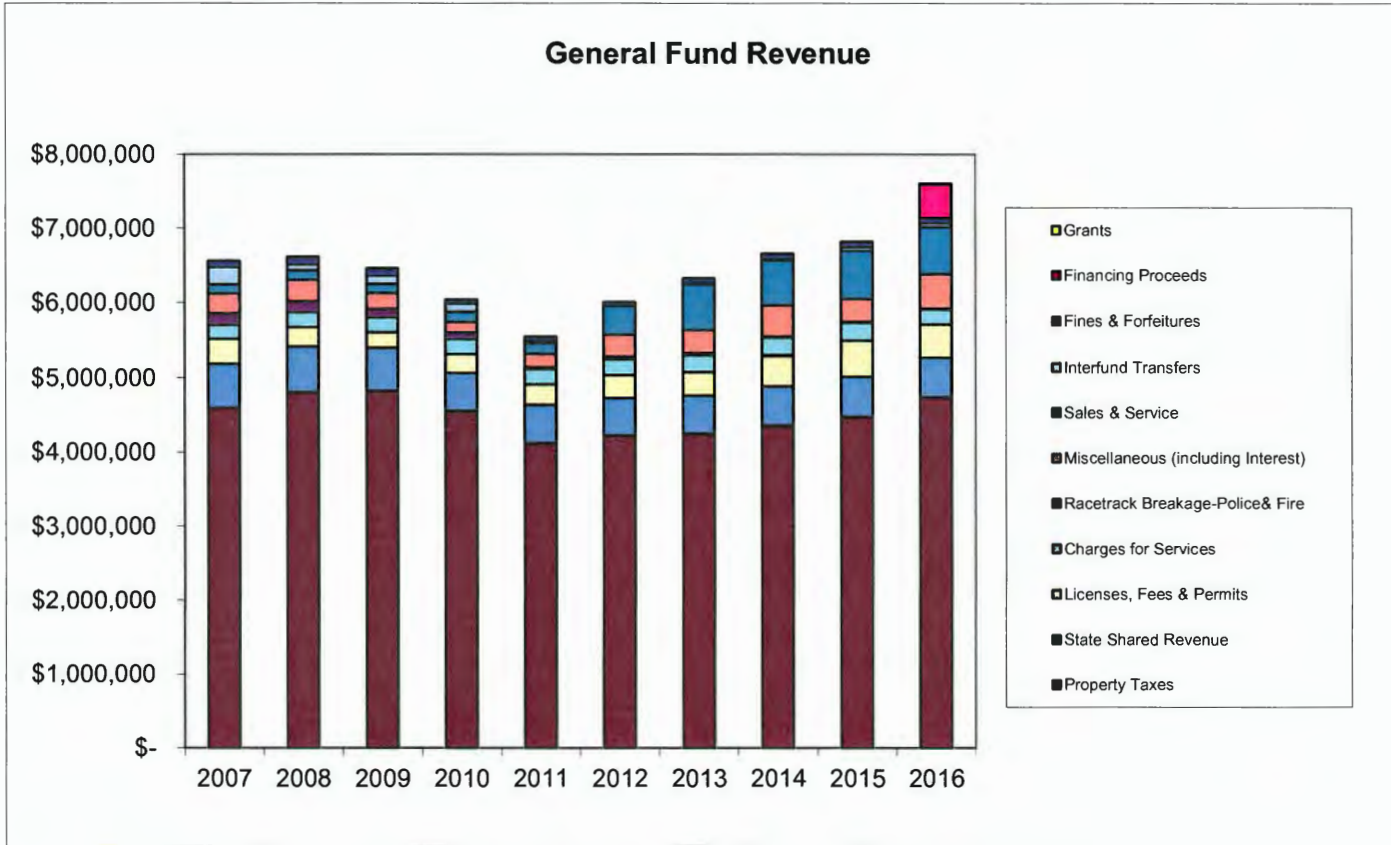
The following pages depict the trends of key areas in municipal budgeting and management.

The subsequent analysis highlights some of the long-term revenue concerns faced by all municipalities in the State of Michigan. A further analysis of the Michigan municipal tax structure is in Section X – Tax Base Analysis.

Most municipal expenditures fall into two categories: capital improvement (including streets and sidewalks) and personnel costs. Since municipalities are a service organization, it is not unusual for a significant portion of the budget to be utilized for wages, salaries and fringe benefits. While increases in health insurance and retiree benefits continue to be a concern, the City of Northville and its employee groups continue to actively address these costs.

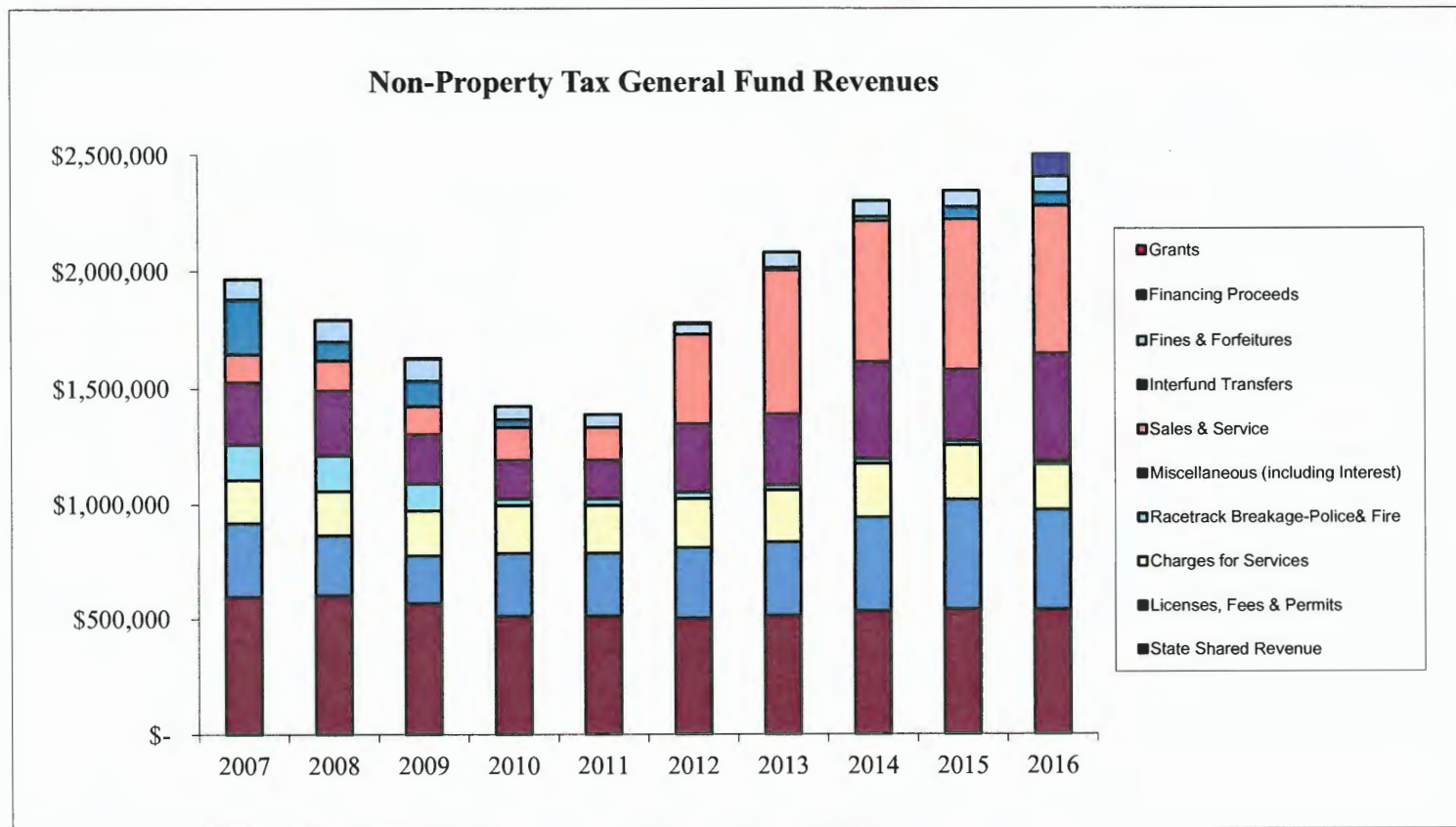
**City of Northville
General Fund Revenues
Ten Year Trend - 2007 through 2016**

The graph below shows the total revenues of the General Fund in the last ten years. Property Tax revenue continues to be the largest portion of General Fund revenue. It has averaged approximately 70% of total General Fund revenues in the ten years through 2016. Revenue from Sales & Service is the second largest source of funding in FY 2016 primarily due to \$488,000 charged to the City of Plymouth for fire protection. State Shared Revenue is approximately 7% of General Fund Revenue. In 2016, bonds were sold to finance the purchase of a new fire truck in the amount of \$462,600 or 6% of General Fund Revenue. Property tax revenue has stabilized with an increase of almost 5.8% after the steep declines of 2010 and 2011.



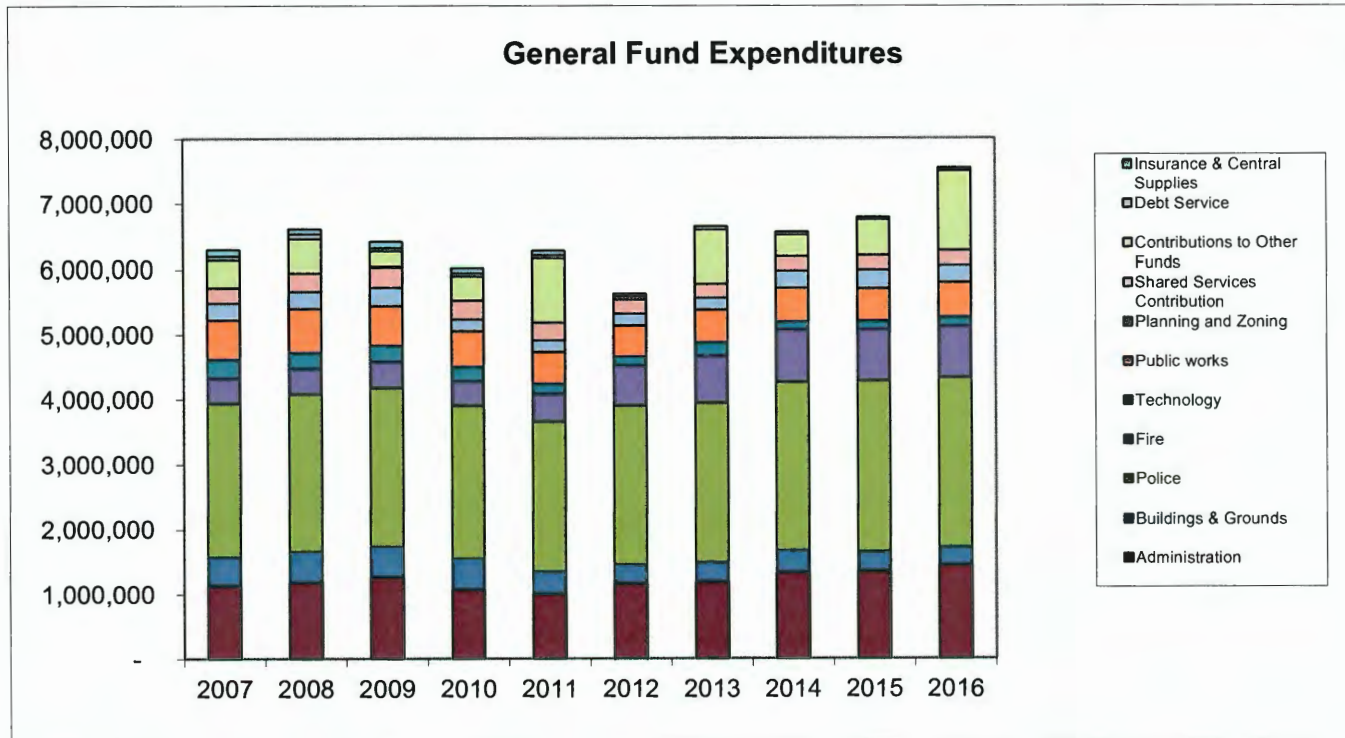
**City of Northville
General Fund Revenues Other Than Property Tax
Ten Year Trend - 2007 through 2016**

Property tax revenue continues to be the largest portion of General Fund revenue, making up approximately 62% of the total. The graph below shows the other revenues of the General Fund in the last ten years. Sales & Service revenue has become the largest source of non-property tax revenue due to fire service being provided to the City of Plymouth. State Shared revenue is the second highest source of non-tax revenue. Since 2007 it has decreased approximately \$58,000, or roughly 9% of the 2007 levels, due to cuts made by the State legislature. Over the ten year period, Breakage declined from 7.8% of non-tax revenue to 1/2% in FY16 due to changes in the activity of the racetrack. Non-tax revenue increased 38% over the past three years primarily because of fire services provided to the City of Plymouth, an increase in building permit activity and the receipt of financing proceeds to finance the purchase of a new fire truck.



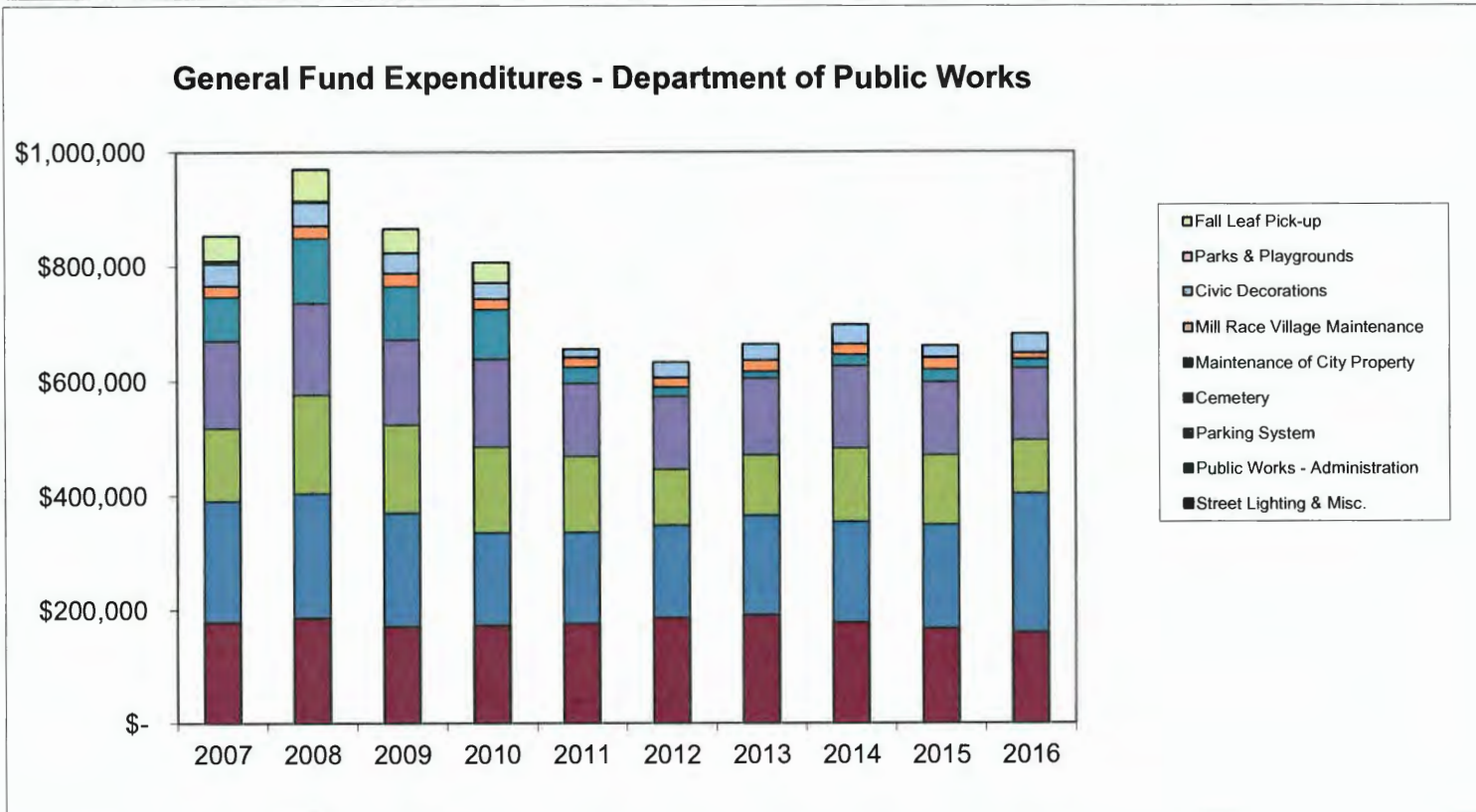
**City of Northville
General Fund Expenditures
Ten Year Trend - 2007 through 2016**

The graph below shows the total expenditures of the General Fund in the last ten years. The Police activities account for about 35% of the General Fund expenditures. Administration accounts for an additional 14% of the total. Administration includes the following departments: City Council, City Manager, City Attorney, City Clerk & Elections, Finance & Administration, Tax & Assessing, and pension and retiree healthcare trust fund contributions. Contributions to Other Funds accounts for 16% of General Fund expenditures due to transfers of cell tower revenue to the Water & Sewer fund and financing proceeds to the Fire Equipment Replacement Fund for the purchase of the new fire truck. Total expenditures have averaged around a 2% increase each year. The largest average percentage increases have been in Fire, as the City now provides fire coverage for the City of Plymouth, and Administration which reflects the City's contribution of an additional \$380,000 to its pension and retiree healthcare trust fund.



City of Northville
General Fund Expenditures - Department of Public Works
Ten Year Trend - 2007 through 2016

The graph below shows the expenditures of significant Public Works activities in the General Fund for the last ten years. Through 2008, expenditures had been stable and total expenditures of the shown categories had averaged less than three percent increases each year. FY 2011 begins to show the effect of the City's cost cutting and cost shifting programs. Fall leaf pick up was shifted to the Refuse & Recycling Fund where it is charged to the residents. Maintenance of City Property and Cemetery expenditures were reduced dramatically through the contracting out of mowing services and charging those services to affected departments rather than just the General Fund. These measures reduced public work expenditures by approximately 19%. FY 2016 had an increase of 3% from 2015.



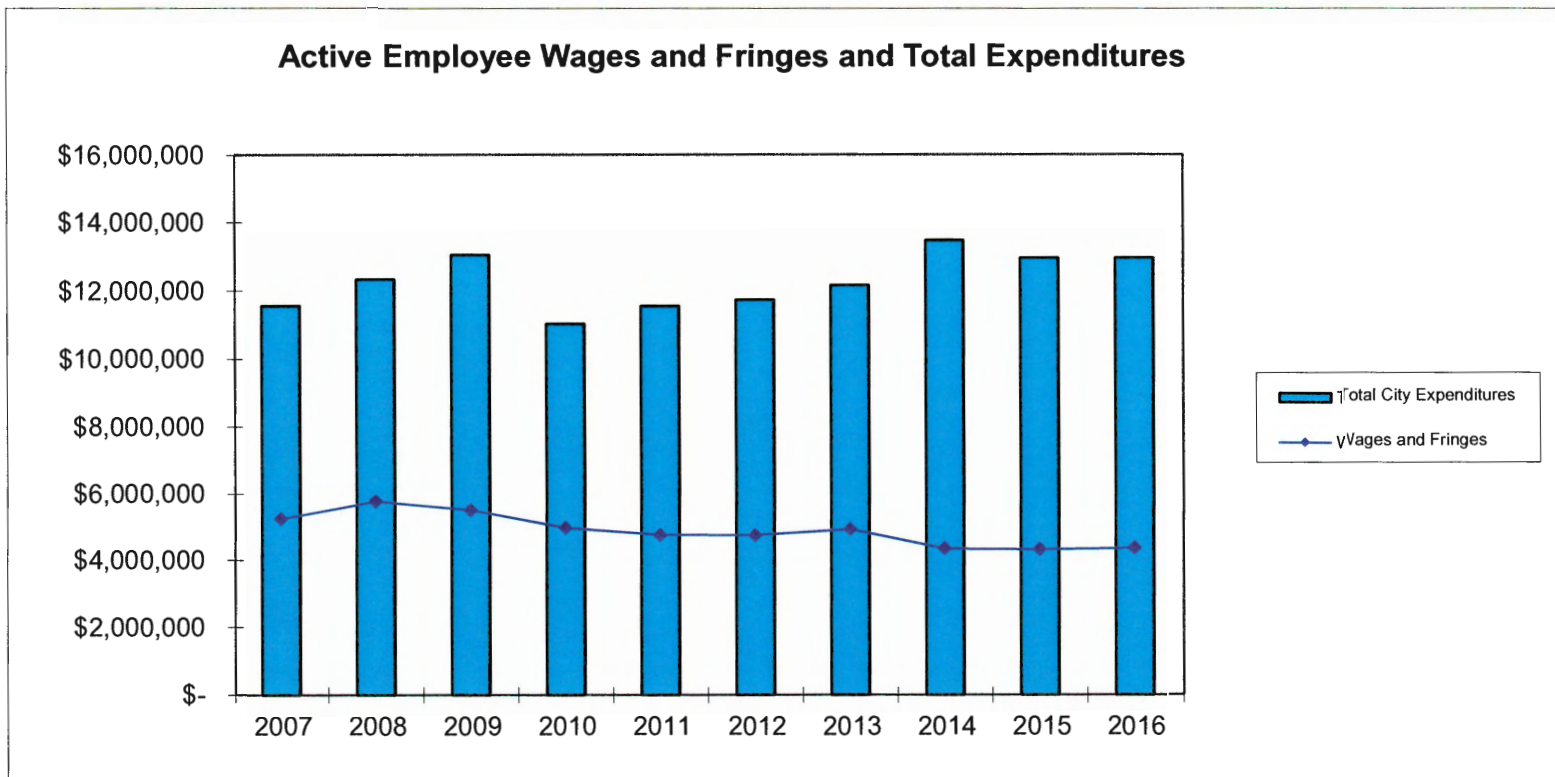
**City of Northville
Active Employee Wages and Fringes
Ten Year Trend - 2007 through 2016**

The graph below shows the total wages paid to City employees (including seasonal and part-time, but excluding Parks & Recreation and DDA employees) compared to the fringe benefits paid. Fringes are shown as a percentage of wages and are for active employees. Fringes were 39% of wages in FY2008 and have averaged 64% of wages from FY 2008 thru FY 2016. Fringes as a percentage of wages increased considerably beginning in 2008 due to funding post-retirement benefits and the condensed amortization period of the defined benefit pension. The 7% decrease in wages beginning in FY 2011 reflect cost containment measures implemented to address the City's structural deficit. As wages decreased that year, fringes as a percent of wages increased 9%. In 2014, the methodology of the distribution of retiree healthcare was changed, directly charging the department where the retiree originally worked and no longer including it in fringe benefit numbers. In FY16, fringes averaged 54% of wages. There is only a weak correlation between the two factors.



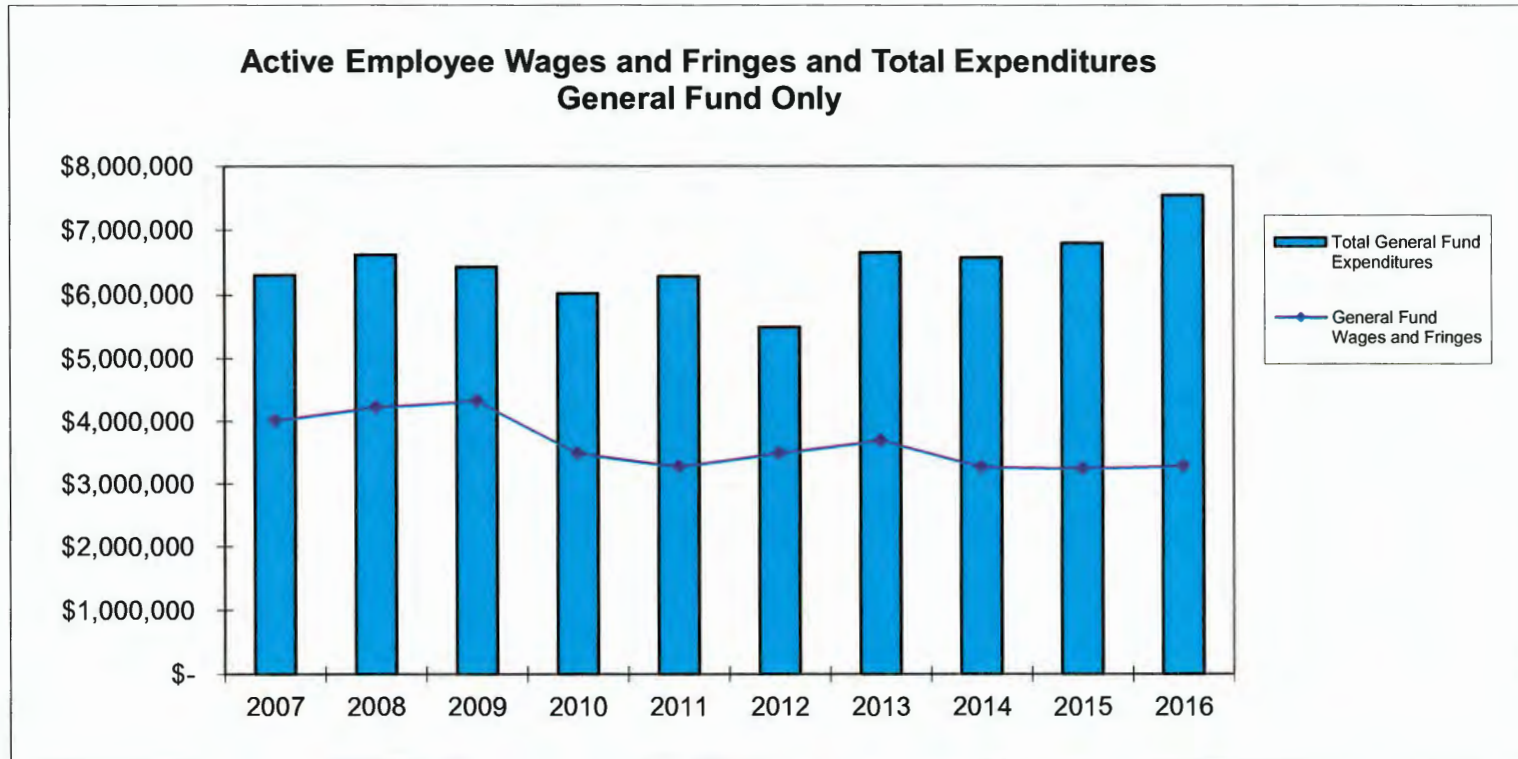
City of Northville
Active Employee Wages and Fringes and Total Expenditures
Ten Year Trend - 2007 through 2016

The graph below shows the total wages and fringes paid to City employees (including seasonal and part-time) compared to the total expenditures of all City funds, which include the General Fund, Special Revenue Funds, Internal Service Funds, and Enterprise Funds. Through FY 2009, wages and fringes increased an average of 5.5% each year, while total expenditures increased an average of 3% each year. Beginning in FY 2010 the City implemented a cost containment plan to deal with a looming structural deficit. Overall expenditures were reduced 16% while wages and fringes were reduced primarily through layoffs and attrition. Since FY 2010, wages and fringes have averaged 38% of total expenditures. The City continues its attempt to control expenditures demonstrated by the fact that total expenditures are still lower than they were in 2009. Statistically, wages and fringes are strongly correlated to total expenditures.



City of Northville
Active Employee Wages and Fringes and Total Expenditures - General Fund Only
Ten Year Trend - 2007 through 2016

The graph below shows the total wages and fringes paid to City employees (including seasonal and part-time) in the General Fund compared to the total expenditures of the General Fund. Fringes are for active employees. Through FY 2009 wages and fringes have increased an average of 10% each year, while total expenditures have increased an average of 3% each year. Beginning in FY 2010 the City implemented a cost containment plan to deal with a looming structural deficit. Overall expenditures decreased 7% while wages and fringes were decreased by 19%. Since that time, General Fund expenditures increased by 1% primarily due to the expansion of the Fire Department to cover the City of Plymouth and health care costs, and capital improvements. Wages and fringes decreased an average of 4% over the 7 year period of time and are approximately 56% of General Fund expenditures. Statistically, the two expenditures are strongly correlated.



**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 through 2021**

Trend Analysis: Property Tax

The City operating millage was 13.5864 in FY2017 and is proposed to stay the same for FY2018. The City's millage for Streets, Drainage and Sidewalk Improvements has decreased from 1.7329 to 1.7097 mills due to a Headlee rollback. See page X-15 for details on the this formula.

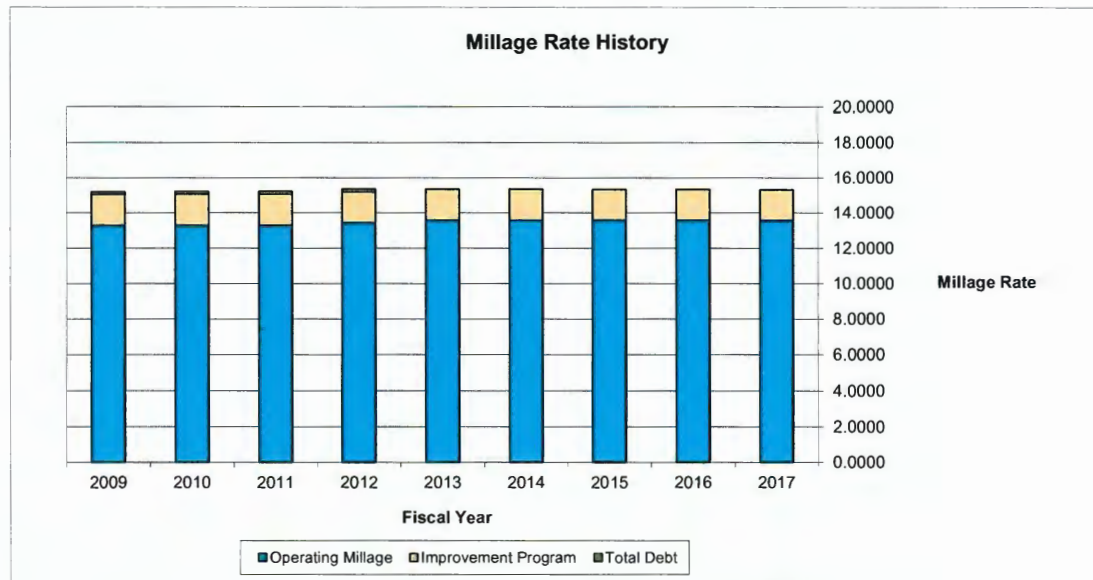
The total City millage rate decreases from 15.3193 mills down to 15.2961 mills, or 0.15%.

A further discussion of the City's tax base is at Section X – Tax Base Analysis.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

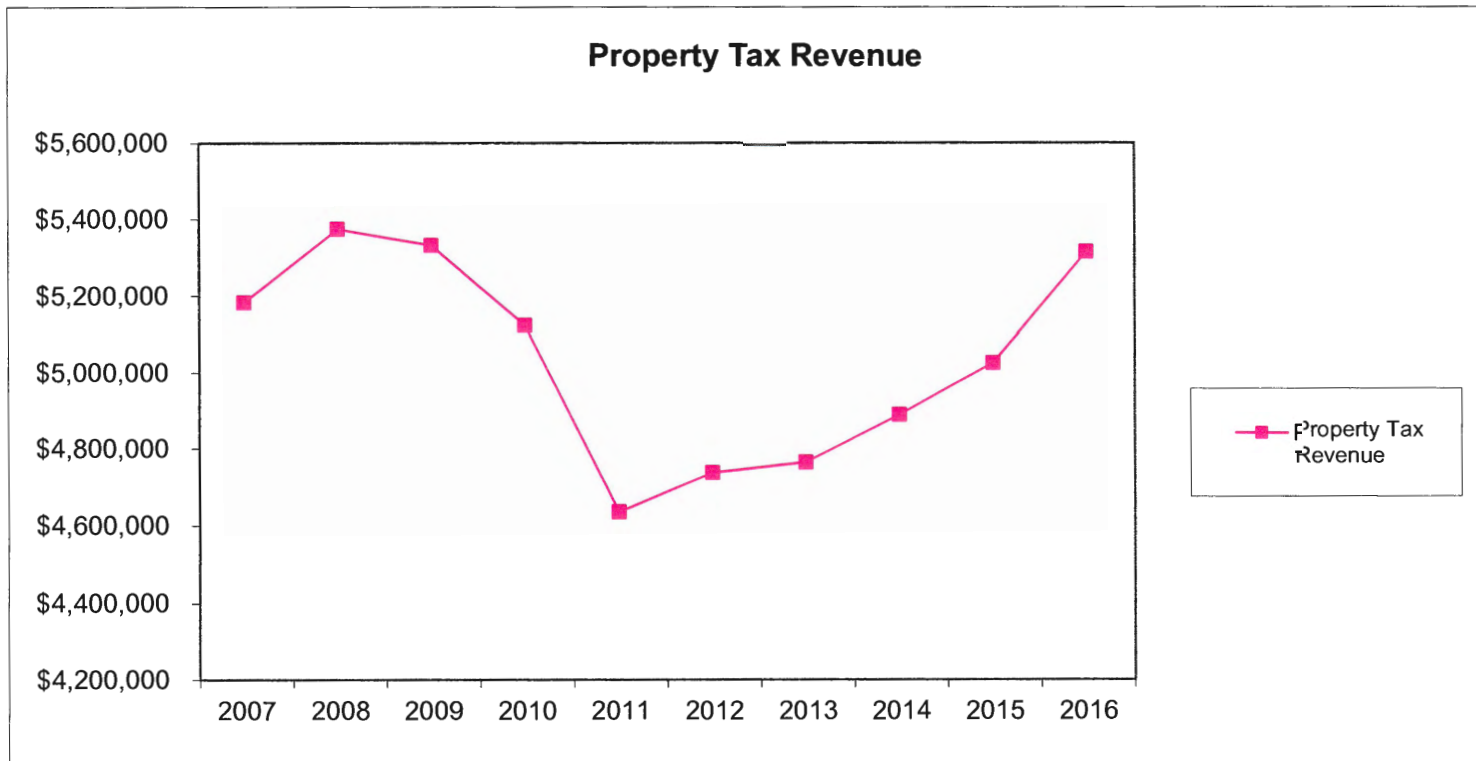
History of Millage Rates and Tax Base

Actual from FY's 2009 through 2017 and Proposed 2018							
Fiscal Year	City Operating Millage	Street, Drainage & Sidewalk Program	Debt		Total Debt	Total	Taxable Value
			Street Repair Debt	Public Safety Debt			
2018	13.5864	1.7097	0.0000	0.0000	0.0000	15.2961	\$353,555,598
2017	13.5864	1.7329	0.0000	0.0000	0.0000	15.3193	\$339,530,795
2016	13.5864	1.7542	0.0000	0.0000	0.0000	15.3406	\$329,075,198
2015	13.5864	1.7620	0.0000	0.0000	0.0000	15.3484	\$314,831,212
2014	13.5864	1.7670	0.0000	0.0000	0.0000	15.3534	\$306,849,376
2013	13.5864	1.7670	0.0000	0.0000	0.0000	15.3534	\$298,234,636
2012	13.4289	1.7670	0.0000	0.1575	0.1575	15.3534	\$294,512,546
2011	13.3000	1.7670	0.0000	0.1626	0.1626	15.2296	\$295,589,965
2010	13.3000	1.7670	0.0000	0.1418	0.1418	15.2088	\$328,491,101
2009	13.3000	1.7670	0.0000	0.1378	0.1378	15.2048	\$352,749,770



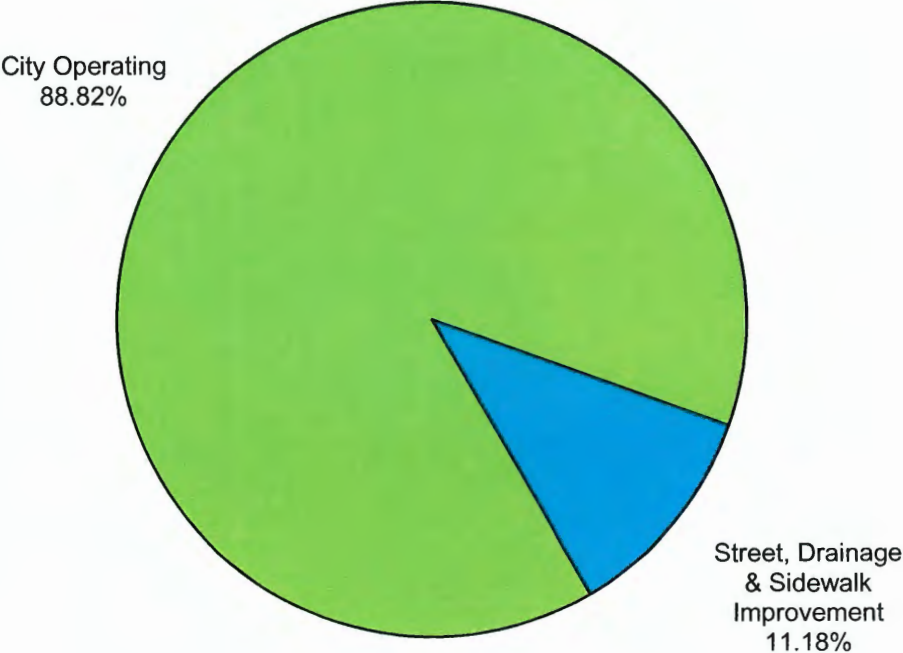
**City of Northville
Property Tax Revenue
Ten Year Trend - 2007 through 2016**

The graph below shows the amount of property tax revenue received by the City of Northville (excluding the DDA Fund). This revenue includes the general city operations millage and the street drainage and sidewalk program millage. The average annual increase was 5% through FY 2008 which was typically driven by increases in the taxable value of property in the City. Beginning in FY 2009, tax revenue begins to decline as the taxable value of property begins to fall in response to the national and state economic crisis. Since the highpoint of FY 2008, property tax revenue has declined by 5% per year on average until FY 2011. Since the low point of 2011, tax revenues have increased an average of 2.7% per year. FY 2016 revenue has almost reached the high point in FY 2008.



**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FY2018 Proposed Property Tax Levy Allocation (City Only)



**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 through 2021**

STATE AND FEDERAL REVENUE

The following pages show the computation of the revenues listed below.

<u>Type of Revenue</u>	<u>Fund</u>
State Shared Revenue (Sales Tax)	General Fund
Act 51 Program Revenue	Major and Local Street Funds
Breakage Revenue	General & Public Improvement Funds
Community Development Block Grants	Housing Commission & Senior Adult Services
Federal and State Transportation Grants	Various Funds

State Shared Revenue (Sales Tax)

The State of Michigan has a 6% sales tax. Cities, villages and townships in the State of Michigan receive a share of that revenue. The revenue sharing to those local governments previously consisted of both constitutional and statutory payments. The constitutional formula is fixed; in other words the legislature must appropriate whatever is calculated. It cannot arbitrarily alter the constitutional formula. The amount projected for FY2018 increases \$10,449, or 2.3%, from the prior year.

The statutory portion of revenue sharing, however, was replaced with the City, Village, Township Revenue Sharing (CVTRS). Eligible local units must meet the requirements of Accountability and Transparency in order to receive full payment. These requirements include producing a citizen’s guide to the community’s finances, a “dashboard” to measure performance, a debt service report, and a projected budget report. Based on the current information provided by the State of Michigan, the City is anticipating that State Shared Revenues will remain unchanged for FY2018 at \$64,960.

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City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 through 2021

STATE AND FEDERAL REVENUE - continued

Act 51 Program Revenue

The rates for the Act 51 program are based upon distribution formulas received from the State of Michigan. These revenues are for maintenance on major and local streets including patching, sealing, grading of gravel shoulders, pavement marking, repair of stop signs and signals, winter snow and ice control, as well as construction/reconstruction of roadways, and debt. The distribution rates used in these calculations have remained steady over the past few years and is anticipated to continue to remain stable.

On May 5, 2015, State of Michigan voters approved Proposal 1 which will provide funding needed to fix roads and bridges. It requires that all state taxes paid on gas go to transportation. In addition to helping fix the roads, Proposal 1 generates much-needed additional dollars for our schools and communities. For FY2018, an additional \$65,085 in revenue is expected.

Breakage Revenue

Breakage represents the amount of cents rounded down when a winning ticket is paid. Up until the early 1990's, the City received state shared revenue under the "Cities with Racetracks" program. Changes in the distribution of these funds in the early 1990s from the State level caused this to become an unstable revenue source. In its place, as of January 1, 1996, the City receives breakage revenue from Northville Downs' activity from live and simulcast racing. This legislation allows for the racetrack to be open year-round with simulcast racing in addition to live racing during a portion of the year. Consistent with City Council policy, breakage revenue received will first be used to reimburse the General Fund for the cost of providing additional police and fire service at the racetrack. It is the City's understanding that the racetrack will reimburse the City for the cost of the police and fire service if it exceeds the breakage revenue received. During the FY11 budget process, it was proposed that the City modify its policy on the utilization of Racetrack Breakage Revenue. To the extent that breakage revenue exceeds the cost of providing police and fire service at the track, the next \$60,000 will be allocated to Police and Fire equipment reserves. Any excess will be recorded as revenue in the Public Improvement Fund and used to finance public improvement projects.

- continued-

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 through 2021**

STATE AND FEDERAL REVENUE - continued

Community Development Block Grant Revenue

The City of Northville receives funds from both the Wayne County and Oakland County Community Development Block Grant (CDBG) programs. Each county has a Community Development Block Grant Board that oversees the distribution of these federal pass-through funds. These funds may only be utilized to service low to moderate income residents, eliminate slums or blight, or to provide an urgent community need. The City is required to hold public hearings to obtain public input on the proposed uses.

Eligible funding activities in the City of Northville include senior citizen programs, senior housing rehabilitation and handicapped accessibility. CDBG funds are subject to Congressional appropriations, which change annually. Therefore, the City does not rely upon this source of funds as a long-term revenue source. The City is able to annually budget this revenue with relative certainty because the county boards appropriate the funds a year in advance. Once funding has been secured each year, a public hearing is held. Afterwards, City Council adopts a resolution authorizing the use of the funds.

The City is expecting to receive \$25,471 from Wayne County and \$6,000 from Oakland County for FY2017. This is a decrease of 37% from the prior year. The allocations are as follows.

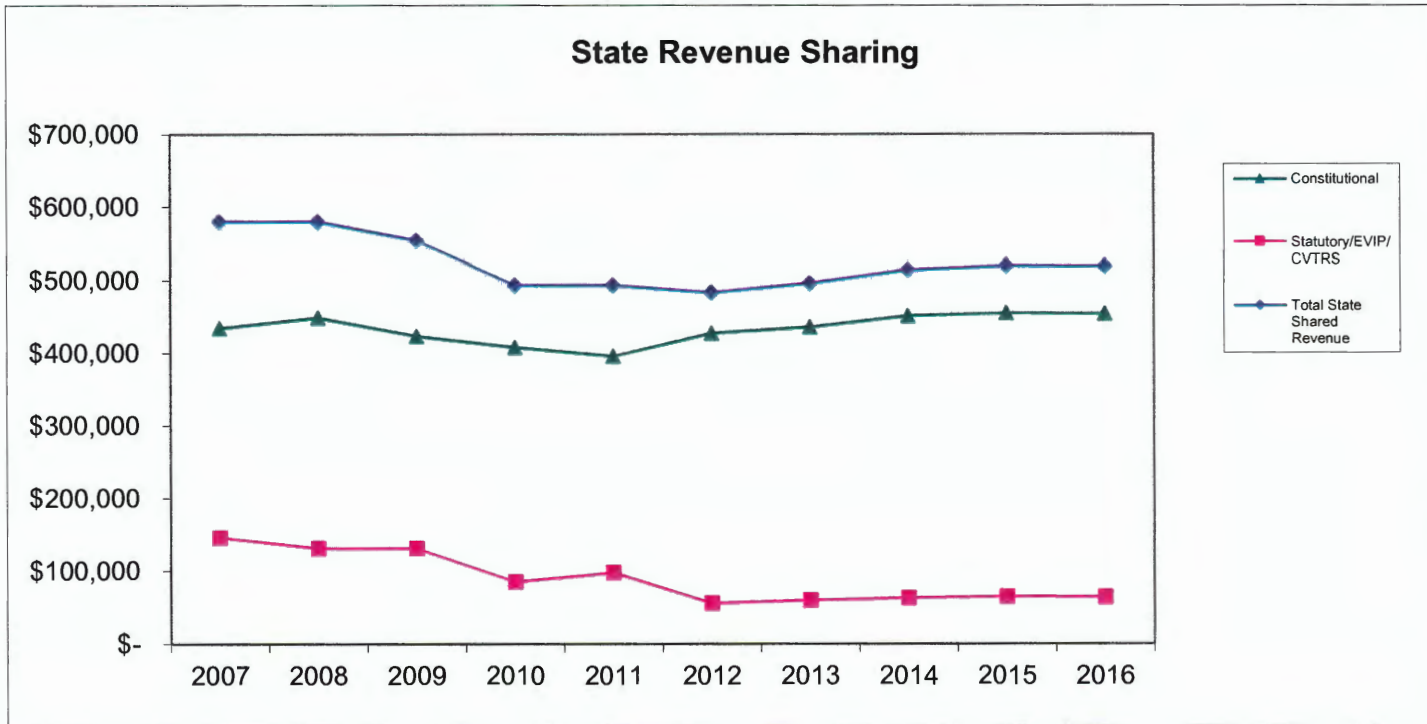
- \$9,821 to Senior Programming
- \$19,103 for Improvements at Allen Terrace Senior Housing Facility
- \$2,547 for Program Administration

Federal Grant Revenue

The City of Northville periodically receives Federal and State transportation grants to aid in funding road reconstruction projects. There is no funding included in the budget for fiscal years 2018 thru 2021 for federal grants, other than CDBG described above.

**City of Northville
State Revenue Sharing
Ten Year Trend - 2007 through 2016**

The graph below shows the amount of annual State Revenue Sharing distributed to the City of Northville. It has decreased over the past ten years. The State Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments. Prior to FY 2012, it was comprised of two revenues that were formula based: constitutional and statutory. In FY 2012 the State replaced the statutory portion with a new incentivized component called EVIP. Since 2004, the City's constitutional portion has remained steady averaging \$431,000 per year, while the statutory and EVIP portions have decreased, on average, 10% per year though they have been relatively stable for the past 3 years. Beginning with FY2015 EVIP has been replaced by City, Village, Township Revenue Sharing (CVTRS). In FY 2016, the CVTRS revenues were 12% of the total. In Fy 2016, State Shared Revenue was approximately \$61,000 below FY 2007 levels.



**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan - 2017 through 2021**

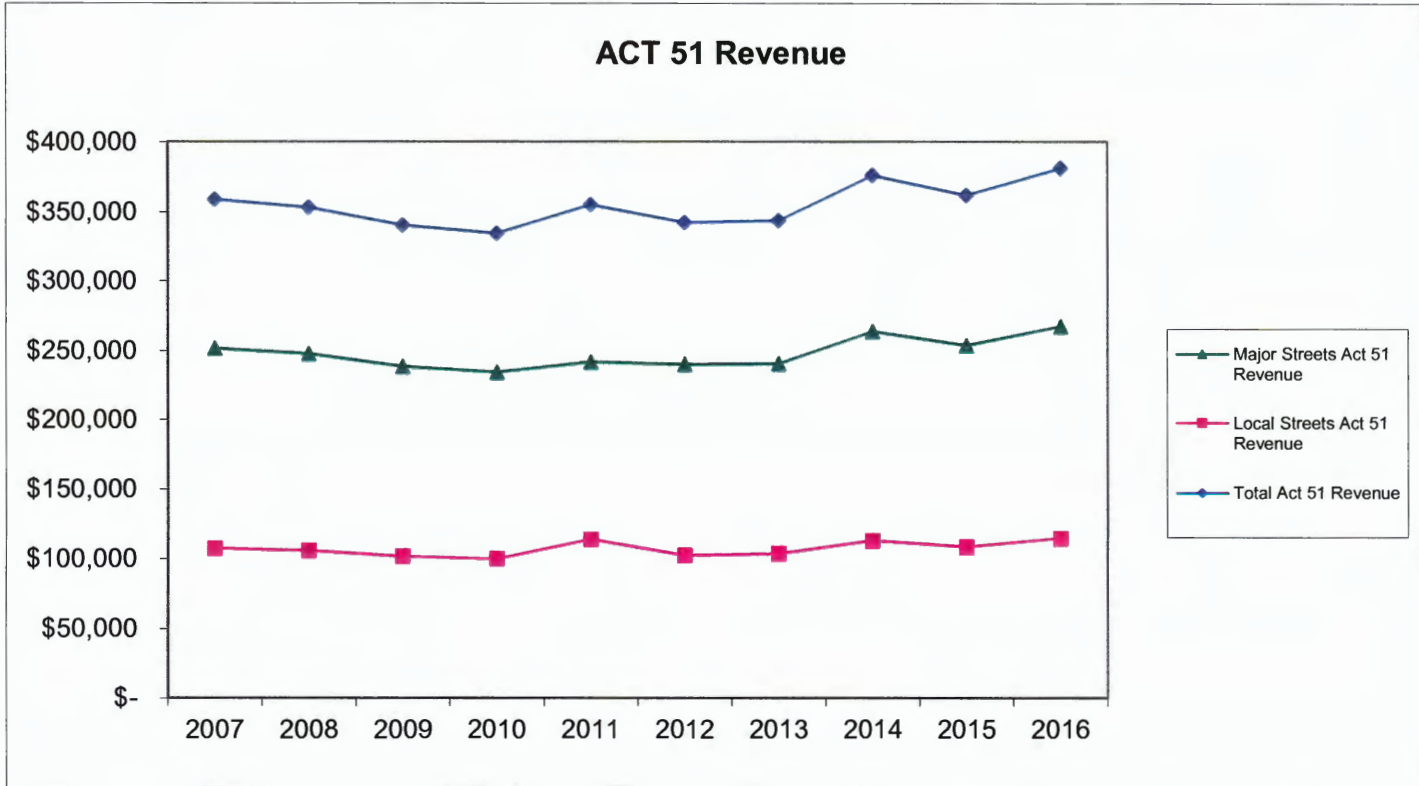
State Shared Revenue Projections

	Projected FY 2016-17	Proposed FY 2017-18	Estimated FY 2018-19	Estimated FY 2019-20	Estimated FY 2020-21
Constitutional					
Oakland County	210,249	215,043	219,340	223,730	228,200
Wayne County	248,016	253,671	258,740	263,910	269,190
Total Constitutional	458,265	468,714	478,080	487,640	497,390
City, Village, Township Revenue Sharing (CVTRS)	64,960	64,960	64,960	64,960	64,960
101-000-574.02	523,225	533,674	543,040	552,600	562,350
Constitutional % Change (excuding over/under accruals)		2.3%	2.0%	2.0%	2.0%
CVTRS % Change (excuding over/under accruals)		0.0%	0.0%	0.0%	0.0%

Note: Amounts are derived from the Michigan Department of Treasury's website, February 2017.

**City of Northville
Act 51 Revenue
Ten Year Trend - 2007 through 2016**

The graph below shows the amount of Act 51 revenue received by the City of Northville. Act 51 revenue is distributed from the State of Michigan to local governments for repairs and maintenance to local and major streets. The amounts are based on formulas and are distributed between the Major and Local Streets Funds based on the number of miles of each type of street in the City of Northville. The 2016 distribution was approximately 5% higher than 2015.



City of Northville
For the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Estimation of Act 51 Revenue - MAJOR STREETS

MAJOR STREETS	Thru 9/16	Thru 9/17	Thru 9/18	Thru 9/19	Thru 9/20	Per Capita Portion = (A) x (B) x (C) Per Mile Portion = (A) x (B) x (C) x (D) Rates through 9/19 - from State of Michigan
Per Capita Portion	\$32.50	\$40.61	\$44.73	\$48.20	\$50.00	
Per Mile Portion	\$9,367	\$11,705	\$12,884	\$13,883	\$14,000	

Per Capita Portion

	2000 Census (A)	Per Capita Portion (B)	# of Months Ratio (C)	FY17 Projected	FY18 Estimated	FY19 Estimated	FY20 Estimated	FY21 Estimated
FY 2016-17	5,970	\$32.50	25%	\$48,506				
	5,970	\$40.61	75%	\$181,831				
FY 2017-18	5,970	\$40.61	25%		\$60,610			
	5,970	\$44.73	75%		\$200,279			
FY 2018-19	5,970	\$44.73	25%			\$66,760		
	5,970	\$48.20	75%			\$215,816		
FY 2019-20	5,970	\$48.20	25%				\$71,939	
	5,970	\$50.00	75%				\$223,875	
FY 2020-21	5,970	\$50.00	25%					\$74,625
	5,970	\$50.00	75%					\$223,875
				\$230,338	\$260,889	\$282,575	\$295,814	\$298,500

Per Mile Portion

	Street Mileage (A)	Population Factor* (B)	Per Mile Portion (C)	# of Months Ratio (D)	FY17 Projected	FY18 Estimated	FY19 Estimated	FY20 Estimated	FY21 Estimated
FY 2016-17	6.34	1.1	\$9,367	25%	\$16,331				
	6.34	1.1	\$11,705	75%	\$61,223				
FY 2017-18	6.34	1.1	\$11,705	25%		\$20,408			
	6.34	1.1	\$12,884	75%		\$67,390			
FY 2018-19	6.34	1.1	\$12,884	25%			\$22,463		
	6.34	1.1	\$13,883	75%			\$72,615		
FY 2019-20	6.34	1.1	\$13,883	25%				\$24,205	
	6.34	1.1	\$14,000	75%				\$73,227	
FY 2020-21	6.34	1.1	\$14,000	25%					\$24,409
	6.34	1.1	\$14,000	75%					\$73,227

* For cities with a population of 2,001 to 10,000 this factor is 1.1.

	\$77,554	\$87,797	\$95,078	\$97,432	\$97,636
202-000-546.01	\$307,892	\$348,686	\$377,653	\$393,246	\$396,136

- continued -

**City of Northville
For the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

Estimation of Act 51 Revenue - LOCAL STREETS

LOCAL STREETS	Thru 9/16	Thru 9/17	Thru 9/18	Thru 9/19	Thru 9/20	Per Capita Portion = (A) x (B) x (C) Per Mile Portion = (A) x (B) x (C) Rates through 9/19 - from State of Michigan
Per Capita Portion	\$10.83	\$13.54	\$14.91	\$16.07	\$17.00	
Per Mile Portion	\$2,335	\$2,402	\$3,394	\$3,657	\$4,000	

Per Capita Portion

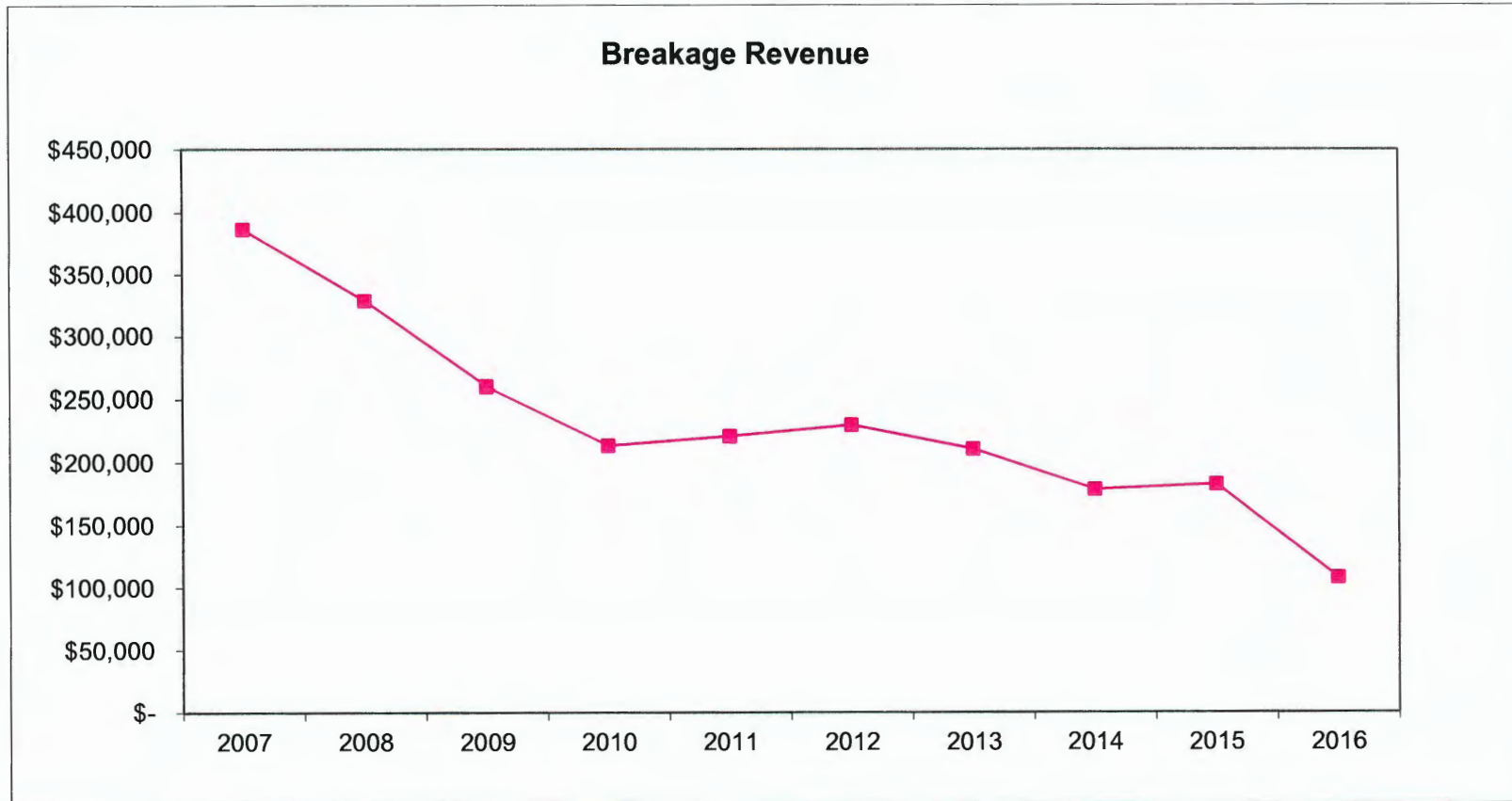
	2000 Census (A)	Per Capita Portion (B)	# of Months Ratio (C)	FY17 Projected	FY18 Estimated	FY19 Estimated	FY20 Estimated	FY21 Estimated
FY 2016-17	5,970	\$10.83	25%	\$16,164				
	5,970	\$13.54	75%	\$60,625				
FY 2017-18	5,970	\$13.54	25%		\$20,208			
	5,970	\$14.91	75%		\$66,760			
FY 2018-19	5,970	\$14.91	25%			\$22,253		
	5,970	\$16.07	75%			\$71,953		
FY 2019-20	5,970	\$16.07	25%				\$23,984	
	5,970	\$17.00	75%				\$76,118	
FY 2020-21	5,970	\$17.00	25%					\$25,373
	5,970	\$17.00	75%					\$76,118
				\$76,789	\$86,968	\$94,206	\$100,102	\$101,491

Per Mile Portion

	Major Street Mileage	Per Mile Portion	# of Months Ratio	FY17 Projected	FY18 Estimated	FY19 Estimated	FY20 Estimated	FY21 Estimated
FY 2016-17	18.55	\$2,335	25%	\$10,829				
	18.55	\$2,402	75%	\$33,418				
FY 2017-18	18.55	\$2,402	25%		\$11,139			
	18.55	\$3,394	75%		\$47,219			
FY 2018-19	18.55	\$3,394	25%			\$15,740		
	18.55	\$3,657	75%			\$50,878		
FY 2019-20	18.55	\$3,657	25%				\$16,959	
	18.55	\$4,000	75%				\$55,650	
FY 2020-21	18.55	\$4,000	25%					\$18,550
	18.55	\$4,000	75%					\$55,650
				\$44,246	\$58,358	\$66,618	\$72,609	\$74,200
203-000-546.01				\$121,035	\$145,326	\$160,824	\$172,711	\$175,691

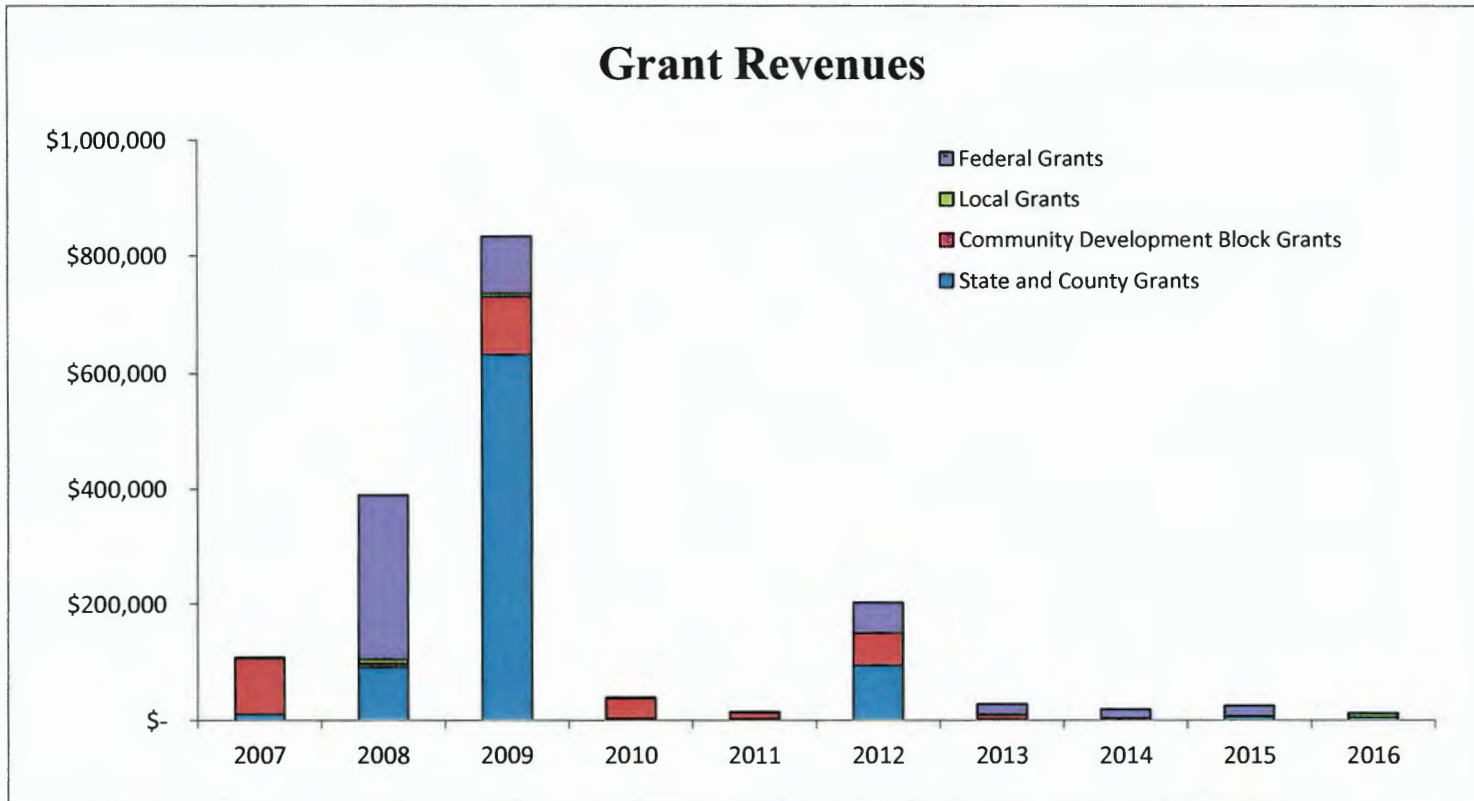
**City of Northville
Breakage Revenue
Ten Year Trend - 2007 through 2016**

The graph below shows the amount of breakage revenue received by the City of Northville. The peak year for this revenue was FY 2000, when the City received \$641,754. Since that time the City has had to adjust to steep declines in this revenue source. Annual revenue decreased by an average of 16% per year from 2007 through 2010. Breakage revenue decreased approximately an average of 11% per year from 2011 through 2016. In 2016 there was a substantial decrease of 41% from 2015. Breakage is the amount of cents rounded down when a winning ticket is paid at the Northville Downs racetrack. The City receives this money directly from the racetrack operators as required by state law.



**City of Northville
Grant Revenues
Ten Year Trend - 2007 through 2016**

The graph below shows the various grant revenues received by the City of Northville in the past ten years. The City has averaged approximately \$167,000 in grant revenue for that period. Federal grants include infrastructure grants, Federal Emergency Management Administration reimbursements, federal public safety grants, and federal election grants. These grants average nearly \$48,000 per year. Community Development Block Grants average nearly \$31,000 per year. State and County grants include storm water grants, state public safety grants, and state infrastructure grants. State grant revenues average \$85,000 per year. FY 2009 was a significant grant year due to State Critical Bridge funds received for the Beal Street Bridge Reconstruction project. Without that project, the average is only \$24,000.



SECTION IV

GENERAL FUND BUDGET

The General Fund is the City's major operating fund, providing the majority of services to the City's residents, taxpayers and customers. By showing actual revenues and expenditures from the previous fiscal year, current year projected revenues and expenditures, and proposed budget amounts for the next four fiscal years, the reader is provided with a better view the City's financial picture.

Graphs, tables and spreadsheets depict the relationships between revenues and expenditures in the various departments of the General Fund. Each department has an overview and line item budget included here.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: General Fund

FUND NUMBER: 101

SUPERVISOR: All City Departments

General Description of Activity

The General Fund accounts for all police, fire, public works, planning & zoning and administrative functions of city government.

Proposed Fiscal Year Overview

The proposed General Fund budget is balanced. Overall, the proposed General Fund budget reflects an increase of approximately \$251,000, or 3.58% from last year which is primarily attributable to wage and fringe benefit adjustments, and increases in the unfunded pension contributions and retiree healthcare costs. Taxable values for the City are continuing an upward trend, although slowly. It provides for approximately \$191,000 of additional tax revenues for fiscal year 2018. The proposed budget reflects no change to the general operating millage rate of 13.5864 mills.

Total expenditures for fiscal year 2018 are just over \$7.27 million. The Police Department represents approximately 41% of expenditures, followed by Administration at 17%, and Fire at 12% as shown on page IV-3. This is consistent with the prior year.

Grant revenue is anticipated to enable the City to perform a Historic District Survey and replace election equipment.

The Police Department is expected to switch to twelve-hour shifts as of July 1, 2017. This format should lower sick calls and overtime costs. However, a contingency has been provided for since each officer will work 104 additional hours per year.

The contribution towards the Fire Department's operating costs increased from 41% to 44% for the proposed year. The share between the City of Northville and the City of Plymouth is calculated each year based upon run volumes. That change results in an increase to the General Fund of approximately \$24,000. The contribution for Shared Services increased slightly from 16.1% to 16.2%.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Fund Summary – continued

Goals & Objectives

City Councils highest priority goal is financial sustainability. The City strives to continue to provide a high level of service to the Northville community. The departmental goals for the General Fund are presented within each individual department's budget section.

Long Term Plan

The economic recovery to local governments is slow and is compounded by taxable value constraints imposed by the combined effects of Proposal A and Headlee. The expected unlevied operating millage will be 0.1369. It is expected that the City will be unable to levy its current operating millage in fiscal year 2019 unless a Headlee override is approved by the voters this calendar year. The five-year plan estimates the current maximum allowable millage levy decreasing from 13.9112 (current) to 13.1749 in fiscal year 2021 resulting in shortfalls in fiscal years 2020 and 2021.

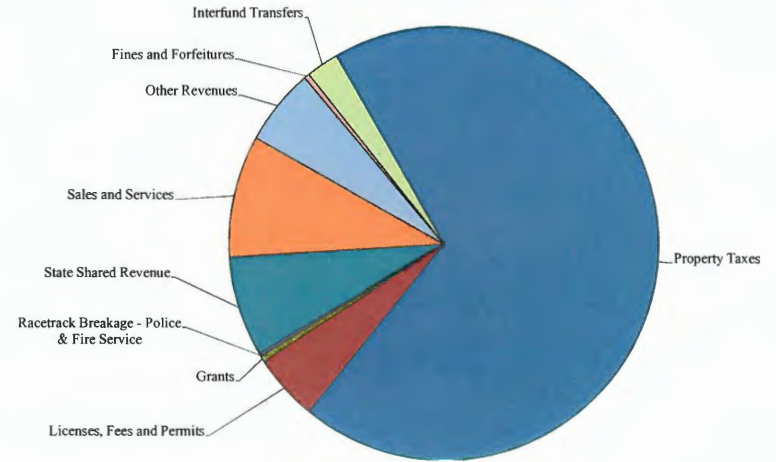
Planning for the future will continue to be a great challenge for many more years to come.

City of Northville
Proposed 2017-18 General Fund Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Property Taxes	\$ 4,730,961	\$ 4,836,835	\$ 5,028,953	69.1%
Licenses, Fees and Permits	433,619	364,085	365,500	5.0%
Grants	5,315	5,400	28,452	0.4%
Racetrack Breakage - Police & Fire Service	13,630	17,826	18,409	0.3%
State Shared Revenue	531,475	535,665	545,674	7.5%
Sales and Services	615,877	675,185	659,539	9.1%
Other Revenues	530,376	397,552	416,080	5.7%
Fines and Forfeitures	70,804	30,300	29,450	0.4%
Interfund Transfers	201,087	156,215	178,488	2.5%
Total Revenues	\$ 7,595,740	\$ 7,019,063	\$ 7,270,545	100.0%

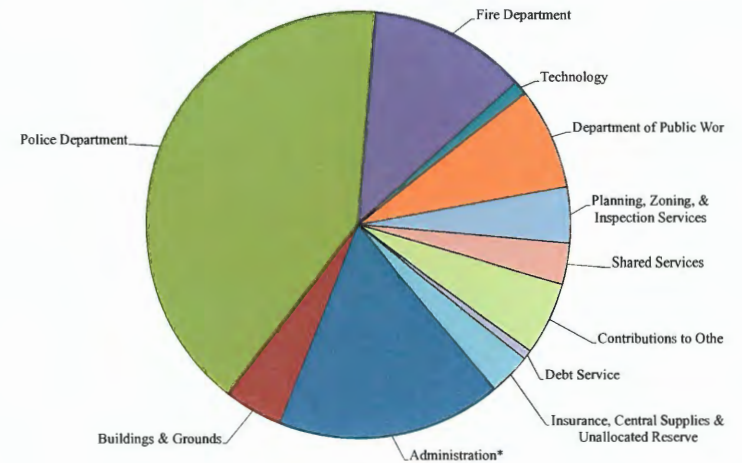
2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Administration*	1,066,145	1,215,418	\$ 1,247,564	17.2%
Buildings & Grounds	283,887	325,854	327,405	4.5%
Police Department	2,604,999	2,758,266	2,964,819	40.8%
Fire Department	792,526	851,230	879,285	12.1%
Technology	134,358	82,795	74,615	1.0%
Department of Public Works	530,034	537,965	561,680	7.7%
Planning, Zoning, & Inspection Services	259,181	274,235	304,362	4.2%
Shared Services	218,325	218,905	220,706	3.0%
Contributions to Other Funds	1,615,914	544,640	404,155	5.6%
Debt Service	6,242	51,963	52,306	0.7%
Insurance, Central Supplies & Unallocated Reserve	84,129	157,792	233,648	3.2%
Total Expenditures	\$ 7,595,740	\$ 7,019,063	\$ 7,270,545	100.0%

2017-18 Budgeted Expenditures



*Administration expenditures include: City Council, City Manager, Elections, Communications, City Attorney, City Clerk, Finance & Administrative Services, and Tax Department.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	FY 2018 % Increase (Decrease)
Revenues								
Property Taxes	4,470,334	4,730,961	4,836,835	5,028,953	5,087,133	5,120,852	5,154,848	3.97%
Licenses, Fees and Permits	476,942	433,619	364,085	365,500	370,180	373,650	377,170	0.39%
Grants	7,488	5,315	5,400	28,452	5,400	5,400	5,400	426.89%
Racetrack Breakage - Police & Fire Services	17,972	13,630	17,826	18,409	19,135	19,608	19,889	3.27%
State Shared Revenue	531,338	531,475	535,665	545,674	555,040	564,600	574,350	1.87%
Sales and Services	625,294	615,877	675,185	659,539	675,024	687,673	705,791	(2.32%)
Financing Proceeds	-	462,596	-	-	-	-	-	0.00%
Fines and Forfeitures	70,945	70,804	30,300	29,450	29,450	29,450	29,450	(2.81%)
Other Revenues	415,388	530,376	397,552	416,080	427,303	441,717	436,491	4.66%
Interfund Transfers	195,890	201,087	156,215	178,488	153,720	276,400	159,160	14.26%
Total Revenues	6,811,591	7,595,740	7,019,063	7,270,545	7,322,385	7,519,350	7,462,549	3.58%
Appropriation of Prior Year Surplus	-	-	-	-	-	-	-	0.00%
Total Budget	6,811,591	7,595,740	7,019,063	7,270,545	7,322,385	7,519,350	7,462,549	3.58%

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	FY 2018 % Increase (Decrease)
Expenditures								
Administration								
City Council	12,667	13,401	15,185	14,265	14,315	14,385	14,435	(6.06%)
City Manager's Office	309,520	322,703	325,345	337,980	358,520	377,040	391,905	3.88%
Communications	-	-	67,435	60,140	46,545	47,460	47,930	(10.82%)
Elections	47,612	46,330	49,283	50,185	51,330	51,630	51,341	1.83%
City Attorney's Office	110,049	95,649	119,000	100,000	100,000	100,000	125,000	(15.97%)
City Clerk's Office	98,701	116,292	143,385	151,964	161,590	169,835	179,160	5.98%
Finance & Administrative Services	279,759	297,208	332,415	344,870	361,310	377,465	388,460	3.75%
Tax & Assessing Department	194,381	174,562	163,370	188,160	197,255	205,680	213,820	15.17%
Total Administration	1,052,689	1,066,145	1,215,418	1,247,564	1,290,865	1,343,495	1,412,051	2.64%
Buildings and Grounds	308,190	283,887	325,854	327,405	323,841	334,961	344,426	0.48%
Police Department	2,625,437	2,604,999	2,758,266	2,964,819	3,149,980	3,304,935	3,447,485	7.49%
Fire Department	790,128	792,526	851,230	879,285	905,335	926,890	957,305	3.30%
Technology	126,820	134,358	82,795	74,615	80,070	199,025	75,915	(9.88%)
Department of Public Works	490,839	530,034	537,965	561,680	575,615	596,715	614,780	4.41%
Planning, Zoning and Inspection Svcs	289,190	259,181	274,235	304,362	287,515	274,130	279,905	10.99%
Shared Services	216,667	218,325	218,905	220,706	221,566	222,526	223,596	0.82%
Contributions to Other Funds	845,170	1,615,914	544,640	404,155	233,459	213,869	228,089	(25.79%)
Debt Service	-	6,242	51,963	52,306	52,213	52,096	52,939	0.00%
Insurance, Central Supplies and Unallocated Reserve	38,445	33,669	55,560	198,155	200,185	202,275	265,705	256.65%
Total Expenditures	6,783,575	7,545,280	6,916,831	7,235,052	7,320,644	7,670,917	7,902,196	4.60%
Fund Balance Reserve	28,016	50,460	102,232	35,493	1,741	(151,567)	(439,647)	(65.28%)
Total Budget	6,811,591	7,595,740	7,019,063	7,270,545	7,322,385	7,519,350	7,462,549	3.58%
Analysis of Fund Balance - Unassigned								
Beginning of Year			2,377,458	2,479,690	2,515,183	2,516,924	2,365,357	
Revenues			7,019,063	7,270,545	7,322,385	7,519,350	7,462,549	
Expenditures			(6,916,831)	(7,235,052)	(7,320,644)	(7,670,917)	(7,902,196)	
End of Year			2,479,690	2,515,183	2,516,924	2,365,357	1,925,710	
Fund Balance as a % of Expenditures			36%	35%	34%	31%	24%	

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: General Fund Revenues

FUND NUMBER: 101

SUPERVISOR: All City Departments

General Description of Activity

General Fund revenues are received from a variety of sources. The City of Northville has divided these into nine categories as described below.

Proposed Fiscal Year Overview

Property Tax

The primary source of General Fund revenue is property tax at 69% of total revenue. The combined taxable value of the City, net of DDA, increased by 4.1%. This increase generates an additional \$190,560 in property tax revenue. The increase in taxable value was slightly over \$14.6 million. Almost \$8.7 million of that increase was due to new construction. That accounts for why the taxable value increase of 4.1% is greater than the CPI of 0.9%. The FY2018 proposed budget continues with the prior year millage rate of 13.5864 mills. A complete, detailed analysis of property tax is in Section X of the budget. A ten-year history of property tax revenues is shown on page III-22.

Public Act 86 of 2014 requires the Local Community Stabilization Authority to reimburse cities for personal property tax losses due to the new Small Taxpayer Personal Property Tax Exemption. The amount estimated for fiscal year 2018 is \$25,000.

Licenses, Fees, and Permits

All licenses, fees, and permit revenues are projected to remain consistent with the prior year. The major revenue source in this category is cable television franchise fees. Many of the revenues are projected based upon a three year average of actual fees. Using this method has proven to be reasonably conservative in predicting revenue.

Grants

The Act 302 Training Grant represents revenue related to police department training activity reimbursed by the State. A small amount is received annually from the 35th District Court related to drunk driver case flow. For FY2018, the City has applied for a grant from the Michigan State Historic Preservation Office (SHPO) to perform an intensive level survey of the Historic District.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Fund Revenues – continued

Racetrack Breakage - Police & Fire Service

Due to legislation that became effective on January 1, 1996, the City receives “breakage” directly from Northville Downs’s racetrack operators. Breakage represents the amount of cents rounded down when a winning ticket is paid. This legislation also allows for the racetrack to be open year-round with simulcast racing in addition to live racing during a portion of the year.

Consistent with City Council policy, breakage revenue received will first be used to reimburse the General Fund for the cost of providing police and fire service at the racetrack. It is the City’s understanding that the racetrack will reimburse the City for the cost of the police and fire service provided, if it exceeds the breakage revenue received. The amount projected is relatively consistent with the prior year.

State Shared Revenue

Constitutional: State Shared Revenue is budgeted based upon distribution rates received from the State of Michigan released in February 2016 by the Department of Treasury. The State of Michigan legislature enacted the current formula for allocating state shared sales tax revenue in December 1998. The amount projected for FY2018 increases \$10,449, or 2.3%, from the prior year.

City, Village, Township Revenue Sharing (CVTRS): Two years ago, the legislature established the City, Village, and Township Revenue Sharing (CVTRS) program which is a simplified version of the Economic Vitality Incentive Program (EVIP). Each eligible local unit must meet all of the requirements of Accountability and Transparency in order to receive the full CVTRS payments. The State projects the amount for FY2018 to be the same as the prior year (\$64,960).

Sales and Services

There are three primary sources of revenue in this category: Fire Service to Plymouth, Cemetery Sales, and Crossing Guard Reimbursement.

Fire Service to Plymouth: Beginning January 1, 2012, the City of Northville began providing professional fire prevention, fire suppression and emergency medical services to the City of Plymouth. 56% of the costs will be reimbursed by the City of Plymouth for the proposed year. That is down 3% from the prior year. The percentage is based upon a pro-rata share of runs in the prior calendar year.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Fund Revenues – continued

Fire Service to Plymouth (continued): The overall increase is directly related to the change in Plymouth's share allocation and debt services requirements for the aerial truck purchased via an installment purchase loan.

Cemetery Sales: The City owns and operates Rural Hill Cemetery. Cemetery revenue is derived from the sale of grave sites and burial services which fluctuate from year to year. Revenue is projected based upon a five year average of actual sales and burial activity. Using the five year average has proven to be reasonably conservative in predicting revenue.

Crossing Guard Reimbursement: This represents reimbursement from Northville District Schools for 50% of the cost of public school crossing guards.

Fines & Forfeits

The majority of activity in this category is revenue from net fines and fees revenue returned from the 35th District Court. The City of Northville is one of five communities that support the 35th District Court. The communities share in the net revenue of the Court based upon caseload. Fiscal year 2018 anticipates a conservative estimate. Parking fines provide for approximately \$17,000 in revenue annually.

Other Revenues

Cell Tower Revenue: The most significant external revenue source in this category is cell tower revenue. The City has leases with several cellular providers which allows placement of their equipment at the City DPW yard and atop the water tower. The leases automatically renew every five years with inflationary increases. Previously that revenue was recorded in the Water and Sewer Fund and the Equipment Fund. Per the Citizen's Budget Committee recommendation in 2010, and approval by City Council, those funds are have been recorded in the General Fund. This revenue source is at risk as cellular providers are finding less expensive locations to place their equipment.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Fund Revenues – continued

Interest from Investments: The City utilizes an active rather than passive investment strategy which has increased the overall yield in recent years. The yield on the City's investment portfolio has been slowly rising. However the amount of revenue generated is still down significantly from the high in FY2008 when the General Fund generated approximately \$206,000 in interest revenue, net of bank fees. For FY2017, only \$10,000 in investment earnings is projected. This is a conservative estimate due to the unpredictability of the unrealized market change which must be recorded each year.

This category also accounts for interfund reimbursements for overhead and administrative expenditures incurred by all funds, but which are expended in the General Fund. Inflationary increases are projected annually in the other funds.

Interfund Transfers

The operating transfer from the DDA is for maintenance and electrical costs of parking structures, removal of snow from downtown parking lots, and downtown street lighting. The operating transfer from the Public Improvement Fund is utilization of grant match reserves for the Historic District Survey project.

Long Term Plan

The long term plan reflects an overall consistent level of revenues for future years in most categories. However, municipalities have little, if any, control over their main categories of revenue. The taxable values for FY2019 through FY2021 are projected to increase 2% each year. The City's maximum allowable levy is proposed to decrease from 13.9112 mills to 13.7233 leaving an available unlevied millage rate of 0.1369 mills. It is unlikely that the City will be able to levy its current millage rate in FY2019. A Headlee Override will be necessary in August or November 2017 to maintain its current millage levy. The estimated millage rates for fiscal year's 2019-2021 project what will occur to tax revenues should the Headlee override not pass.

The loss of personal property tax revenues due to the small taxpayer exemption is estimated at \$25,000 annually.

Constitutional sales tax revenues are projected to increase 2% annually in future years. Most of the other revenues are expected to remain flat or minor inflationary increases.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND REVENUES

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Property Taxes	Original Millage Authorized			18.0800	18.0800	18.0800	18.0800	18.0800
	Permanent Reduction Reduced by Headlee			14.0902	13.9112	13.7233	13.5380	13.3552
	x Headlee Millage Reduction Fraction			0.9873	0.9865	0.9865	0.9865	0.9865
	=Maximum Allowable Millage Levy			13.9112	13.7233	13.5380	13.3552	13.1749
	Millage Rate			13.5864	13.5864	13.5380	13.3552	13.1749
	Revenue per Mill Levied			339,531	353,556	358,866	366,043	373,364
101-000-403.00	Current Property Taxes	4,274,023	4,467,783	4,612,988	4,803,548	4,858,328	4,888,577	4,919,033
101-000-403.04	Local Community Stabilization Share	-	70,022	24,685	25,000	25,000	25,000	25,000
101-000-417.00	Delinquent Personal Prop Taxes	9,955	1,203	2,335	500	500	500	500
101-000-417.01	Delinquent Personal Prop Taxes - Administration Fee	306	50	101	50	50	50	50
101-000-417.03	Delinquent Personal Property Tax Accrued	(3,799)	(2,200)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
101-000-418.00	MTT Refunds - Previous Years	(1,534)	(8,940)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
101-000-441.00	Collection Fee	149,989	157,666	166,720	170,050	173,450	176,920	180,460
101-000-441.01	Collection Fee - Schools	9,423	9,504	9,505	9,505	9,505	9,505	9,505
101-000-445.00	Penalty & Interest on Taxes	28,255	35,550	30,000	30,000	30,000	30,000	30,000
101-000-445.01	Penalty & Interest on Delinquent Personal Property Taxes	3,716	323	501	300	300	300	300
		4,470,334	4,730,961	4,836,835	5,028,953	5,087,133	5,120,852	5,154,848

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND REVENUES (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Licenses, Fees & Permits								
101-000-451.01	Business & Registration Fees	7,680	7,146	7,200	7,200	7,200	7,200	7,200
101-000-476.01	Building Permits	160,410	154,324	100,000	100,000	102,000	104,040	106,120
101-000-476.02	Electrical Permits	26,988	16,486	15,000	15,000	15,300	15,610	15,920
101-000-476.03	Heating Permits	27,266	21,491	17,000	17,000	17,340	17,690	18,040
101-000-476.04	Plumbing Permits	22,885	12,716	12,000	12,000	12,240	12,480	12,730
101-000-476.06	Bond Forfeits	4,680	8,994	1,000	1,000	1,000	1,000	1,000
101-000-476.07	Contractor Licenses	6,727	6,655	6,000	6,000	6,000	6,000	6,000
101-000-476.19	Dog boarding Fees	105	-	-	-	-	-	-
101-000-476.20	Dog Licenses	4,433	4,078	4,000	4,000	4,000	4,000	4,000
101-000-476.21	Planning and Zoning Fees	17,195	11,417	10,000	10,000	10,000	10,000	10,000
101-000-476.24	Tree Removal Permit	550	370	570	240	240	240	240
101-000-476.40	Cable TV Franchise	178,528	173,429	178,765	180,560	182,360	182,890	183,420
101-000-476.50	Liquor License Application	1,273	1,054	550	500	500	500	500
101-000-476.60	Passport Fee	1,799	-	-	-	-	-	-
101-000-476.99	Miscellaneous	16,423	15,459	12,000	12,000	12,000	12,000	12,000
		476,942	433,619	364,085	365,500	370,180	373,650	377,170
Grants & Other Local Sources								
101-000-505.01	Act 302 Training	2,343	2,443	2,400	2,400	2,400	2,400	2,400
101-000-505.03	Drunk Driver Caseflow	4,399	2,795	3,000	3,000	3,000	3,000	3,000
101-000-660.05	Other Grants	-	-	-	23,052	-	-	-
101-000-660.06	Federal Grants - Public Safety	-	77	-	-	-	-	-
101-000-661.00	MMRMA RAP Grants	746	-	-	-	-	-	-
		7,488	5,315	5,400	28,452	5,400	5,400	5,400

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND REVENUES (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Racetrack Breakage-Police & Fire Service								
101-000-573.00	Racetrack Breakage	17,972	13,630	17,826	18,409	19,135	19,608	19,889
State Shared Revenue								
101-000-574.02	Constitutional Revenue Sharing	454,960	454,435	458,265	468,714	478,080	487,640	497,390
101-000-574.04	EVIP /CVTRS Revenue Sharing	64,959	64,960	64,960	64,960	64,960	64,960	64,960
101-000-574.05	State Liquor License	11,419	12,080	12,440	12,000	12,000	12,000	12,000
		531,338	531,475	535,665	545,674	555,040	564,600	574,350
Sales and Services								
101-000-626.01	Impounded Vehicle Fees	1,050	1,305	1,000	1,000	1,000	1,000	1,000
101-000-626.02	Police Protection Services	4,108	17,249	10,000	10,000	10,000	10,000	10,000
101-000-626.04	DPW/Bldg Service Reimbursement	346	439	580	360	360	360	360
101-000-626.05	Crossing Guard Reimbursement	23,042	18,729	22,023	22,581	23,149	23,725	24,019
101-000-626.08	Fire Department Services	5,099	3,061	4,065	3,300	3,300	3,300	3,300
101-000-642.01	Cemetery Sales	74,180	19,455	30,000	30,000	30,000	30,000	30,000
101-000-642.02	Other Miscellaneous Sales	87	48	100	100	100	100	100
101-000-642.03	FOIA Requests	350	119	265	100	100	100	100
101-000-642.04	Cemetery Foundation Sales	10,367	11,062	7,000	7,000	7,000	7,000	7,000
101-000-642.08	Cemetery Services - open/close	-	56,696	40,000	40,000	40,000	40,000	40,000
101-000-642.05	Fire Service to Plymouth	506,634	487,707	560,152	545,098	560,015	572,088	589,912
101-000-642.07	Sale of Bricks	31	7	-	-	-	-	-
		625,294	615,877	675,185	659,539	675,024	687,673	705,791

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND REVENUES (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Financing Proceeds								
101-000-592.02	Proceeds - Installment Purchase	-	462,596	-	-	-	-	-
Fines and Forfeitures								
101-000-655.01	District Court Fines	49,003	48,611	11,800	12,000	12,000	12,000	12,000
101-000-655.02	Parking Fines	17,241	21,091	17,000	17,000	17,000	17,000	17,000
101-000-655.03	Misc Ordinance Violations (Police)	1,097	401	450	450	450	450	450
101-000-656.00	Drug Forfeitures	4	176	-	-	-	-	-
101-000-656.01	Criminal Forfeitures	3,600	525	1,050	-	-	-	-
		70,945	70,804	30,300	29,450	29,450	29,450	29,450
Other Revenues								
101-000-664.00	Interest from Investments	4,911	39,476	6,500	8,000	8,000	8,000	8,000
101-000-664.13	Interest - Credit Union	-	-	1	-	-	-	-
101-000-664.15	Interest - Equipment Acquisition	-	183	-	-	-	-	-
101-000-664.20	Long Term Investment Earnings	-	-	45,000	17,000	17,000	17,000	17,000
101-000-664.30	Unrealized Market Change	-	-	(35,000)	-	-	-	-
101-000-664.40	Investment Pool Bank Fees	-	-	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
101-000-664.50	Investment Advisory Fees	-	-	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
101-000-666.00	Other Misc. Revenue	1,296	1,146	1,400	1,200	1,200	1,200	1,200
101-000-666.15	911 Wireless - Statewide	3,741	6,267	5,000	5,000	5,000	5,000	5,000
101-000-666.16	911 Wireline - Local	11,974	9,210	10,000	10,000	10,000	10,000	10,000
101-000-666.26	Election Reimbursements	-	7,704	8,126	-	-	9,895	-
100-000-667.00	Insurance Proceeds	4,304	-	-	-	-	-	-
101-000-668.00	Rents	28	-	84	-	-	-	-
101-000-668.01	Rent - Use of Vacant Land	-	2,812	2,837	2,865	2,894	2,923	2,952
101-000-668.09	Cell Tower Revenue	153,506	265,508	164,844	178,845	185,669	185,669	185,669
101-000-673.00	Gain on Sale of Assets	-	-	300	-	-	-	-
101-000-688.00	Overhead Reimbursement	235,628	198,070	203,460	208,170	212,540	217,030	221,670
		415,388	530,376	397,552	416,080	427,303	441,717	436,491

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**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND REVENUES (continued)

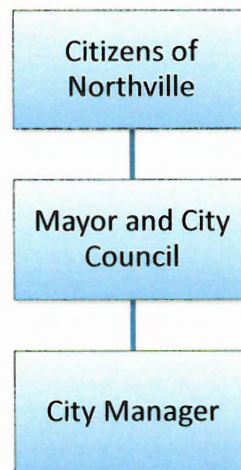
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Interfund Transfers								
101-000-689.00	PILOT-Allen Terrace Operating Transfers from	14,850	15,090	15,330	15,470	15,620	15,780	15,940
101-000-699.03	Public Improvement Fund	52,320	55,037	7,615	27,368	-	120,000	-
101-000-699.07	Downtown Development Authority	128,720	130,960	133,270	135,650	138,100	140,620	143,220
		<u>195,890</u>	<u>201,087</u>	<u>156,215</u>	178,488	153,720	276,400	159,160
Fund Balance Reserve								
101-000-699.00	Appropriation of Prior Year Surplus	-	-	-	-	-	-	-
Total General Fund Revenue		<u>6,811,591</u>	<u>7,595,740</u>	<u>7,019,063</u>	<u>7,270,545</u>	<u>7,322,385</u>	<u>7,519,350</u>	<u>7,462,549</u>

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: City Council

FUND NUMBER: 101-101

SUPERVISOR: Mayor and City Council



General Description of Activity

The City Council is the legislative and policy making body of the City of Northville. The Council establishes policy, approves contracts, enacts ordinances, and approves rules and regulations which supplement the ordinances and policies of the City.

The City Council holds public hearings on various subjects such as zoning changes, the annual budget, and special assessment rolls; receives and acts upon petitions; and makes appointments to various boards and commissions of the City. Regular meetings are set prior to the beginning of each year and are normally held on the first and third Mondays of each month at 7:00 p.m.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

City Council - continued

The City Council is comprised of a Mayor and four Council members, all elected at large. Council members are elected in non-partisan elections for overlapping four-year terms. The Mayor, elected to two-year term(s), serves as the presiding officer of the City Council and is the Chief Executive Officer of the City.

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget decreases slightly due to a one-time expenditure in the prior year. The budget continues important City memberships, including the Michigan Municipal League and the Conference of Western Wayne.

Departmental Goals & Objectives

The following goals, objectives, and priorities of the City Council are detailed in more depth beginning on page I – 10.

- High Priority/Short Term
 - Long-Term Fiscal and Financial Stability
 - Communications
- Medium Priority/Term
 - Manager/Department Evaluation
 - Water and Sewer Improvements
 - Implementation of Downtown Strategic Plan & Preservation of Downtown Funding
 - Street, Sidewalk, and Bike Path Improvement Connectivity
 - Completion of Joint Study with Northville Public Schools for possible co-location of offices
- Lower Priority/Long Term
 - Development and Redevelopment Issues
 - Cemetery Build-Out
 - Retention of the presence of the retail operation of the Northville Post Office within the Central Business District
 - Watershed Protection/Environmental

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

City Council - continued

Performance Measures

Measure	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Regular City Council Meetings	23	23	24	23	23
Special City Council Meetings	3	3	4	3	3
Number of Ordinances Adopted	1	9	9	6	6
Number of Resolutions Adopted	13	11	5	10	10
Efficiency & Effectiveness Measures					
Departmental Costs per Capita	\$2.12	\$2.12	\$2.24	\$2.54	\$2.39
City Operating Millage Rate (mills)	13.5864	13.5864	13.5864	13.5864	13.5864
Bond Rating (Standard & Poors)	AA+	AA+	AA+	AA+	AA+

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Administration

City Council

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-101-703.00	Salaries - Elected	2,600	2,600	2,600	2,600	2,600	2,600	2,600
101-101-726.00	Supplies	-	390	300	300	300	300	300
101-101-864.00	Conferences & Meetings	782	1,381	1,760	1,760	1,760	1,760	1,760
101-101-880.00	Ceremonial	341	17	1,500	500	500	500	500
101-101-958.00	Membership & Dues	8,741	8,813	8,820	8,900	8,950	9,020	9,070
101-101-967.00	Fringe Benefits	203	200	205	205	205	205	205
	Total Expenditures	12,667	13,401	15,185	14,265	14,315	14,385	14,435

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: City Manager's Office

FUND NUMBER: 101-172

SUPERVISOR: City Manager



General Description of Activity

The City Manager's Office provides general administrative services for the management of the City to ensure that all Council policies and directives are carried out. Further, the City Manager coordinates the work of all City departments and employees. In addition, the City Manager is responsible for the human resources function. Activities include providing liaison between the City Council, advisory boards/commissions, and City staff; preparing the City Council agenda and materials for Council meetings; preparing regular and special management reports; processing citizens' inquiries and service requests; working with citizens and the media for public relations and information purposes; working with other agencies of government including the DDA, Michigan Municipal League, State and County governments, representing the City at meetings and conferences, and serving on committees as directed.

The City Manager is responsible for the enforcement of all ordinances and expenditure of funds in accordance with the budget and the City Charter. It is also the responsibility of the Manager's Office to make recommendations to the City Council on legislation, financial programs, capital improvements, and other administrative matters. The office is directly responsible for the City's personnel program including recruitment, employee safety and training, and labor relations.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

City Manager’s Office – continued

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget increases 3.9%. The increase is due to proposed wage and fringe benefit adjustments, unfunded pension contributions, and retiree healthcare.

Action Steps Related to City Council Goals & Objectives

It is the responsibility of the City Manager’s office to coordinate, follow-up, and manage the goals and objectives of the City Council. These goals and objectives are listed in the City Council section of the budget and explained in further detail in Section I.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Agenda Packets Prepared	29	26	28	28	28
Labor Contracts Negotiated	3	1	0	4	0
Efficiency & Effectiveness					
Departmental Cost Per Capita	\$50	\$52	\$54	\$54	\$57

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Administration

City Manager's Office

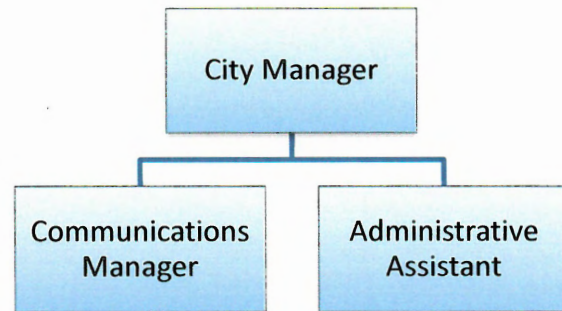
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-172-706.00	Salaries	143,497	148,588	148,625	152,410	156,275	160,255	162,310
101-172-710.00	Salaries - Communications	-	1,632	-	-	-	-	-
101-172-726.00	Supplies	165	211	390	200	200	200	200
101-172-731.00	Publications	80	156	125	125	125	125	125
101-172-853.00	Telephone	900	900	900	900	900	900	900
101-172-861.00	Vehicle Allowance	5,400	5,400	5,400	5,400	5,400	5,400	5,400
101-172-864.00	Conference & Meetings	1,126	1,533	2,740	2,740	2,740	2,740	2,740
101-172-958.00	Membership & Dues	1,037	1,081	1,090	1,110	1,120	1,135	1,150
101-172-967.00	Fringe Benefits	74,616	80,125	78,865	78,350	85,590	89,645	90,790
101-172-967.04	Unfunded Pension Contributions	68,852	68,849	73,460	82,565	91,320	101,090	112,010
101-172-967.09	Retiree Healthcare Costs	13,847	14,228	13,750	14,180	14,850	15,550	16,280
	Total Expenditures	309,520	322,703	325,345	337,980	358,520	377,040	391,905

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Communications

FUND NUMBER: 101-175

SUPERVISOR: City Manager



General Description of Activity

The Communications Department was established as a result of implementing a high priority goal of City Council in 2016. A part-time Communications Manager was hired in June 2016. This department is responsible for updating and maintaining the City’s website, publishing the weekly online “City News”, publishing the quarterly “Northville Matters” newsletter, maintaining the City’s Facebook page and Twitter accounts, recording the City Council meetings, and issuing press releases.

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget decreases 11%. The decrease is due to anticipated lower costs to maintain website once it has been upgraded to a new platform.

Action Steps Related to City Council Goals & Objectives

Improving City-wide communications continues to be a high-priority goal of City Council.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Communications – continued

Departmental Goals & Objectives

Upgrading the website is a goal for fiscal year 2018.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
# of Facebook followers	n/a	n/a	n/a	250	500
# of subscribers to City News	n/a	n/a	1,444	1,600	1,800
# of Twitter followers	n/a	n/a	n/a	120	250

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Administration

Communications

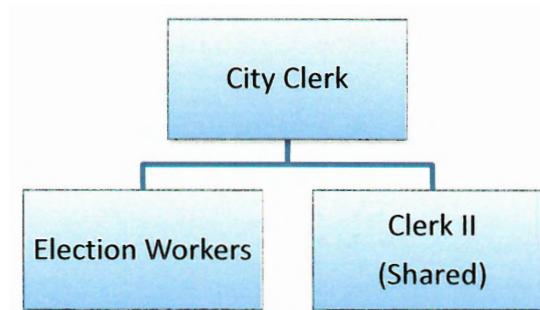
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-175-710.00	Salaries - Part Time	-	-	31,590	32,380	33,195	34,020	34,435
101-172-726.00	Supplies	-	-	770	100	100	100	100
101-175-801.00	Contractual Services	-	-	2,500	-	-	-	-
101-175-801.25	Northville Matters	-	-	3,125	3,150	3,175	3,200	3,225
101-175-801.34	City Web Site	-	-	27,000	22,000	7,500	7,500	7,500
101-172-967.00	Fringe Benefits	-	-	2,450	2,510	2,575	2,640	2,670
	Total Expenditures	-	-	67,435	60,140	46,545	47,460	47,930

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Elections

FUND NUMBER: 101-192

SUPERVISOR: City Clerk



General Description of Activity

This activity accounts for all direct expenditures related to Elections including a portion of the City Clerk’s wages, a portion of clerical wages, overtime, election inspector wages, ballots, publications, precinct supplies, equipment upgrades, programming services, absentee ballot costs, and software/hardware licenses and agreements.

The election process includes maintaining voter registration information using the Qualified Voter File (QVF) and preparing for elections. Election preparation begins at least 12 weeks prior to Election Day and includes: petition submissions, Election Commission meetings, preparation and mailing of permanent absent voter applications, processing absentee ballot requests, Military and Overseas Voter Empowerment Act (MOVE) ballot tracking, assigning election inspectors for the precincts and absent voter counting board, ordering precinct supplies, preparing precinct kits, ballot proofing, ordering ballots, chart of pre-determined results and test deck preparation, preliminary equipment testing, public accuracy test, publication of legal notices, updating the City’s website with pertinent election information, scheduling

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Elections – continued

election inspector training, preparing Electronic Poll Books, updating Election Day manuals, and post-election reporting requirements. In accordance with State Law, election inspectors are trained by the Northville Township Clerk, Novi City Clerk, and/or Oakland County Elections. It is mandatory that election inspectors receive training during the even-year election cycle.

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget provides for the administration of the November odd-year election and part of the August even-year election. The Elections budget fluctuates each fiscal year depending on the number and type of elections to be administered.

The current voting tabulators were purchased by the state in 2003 using Help America Vote Act (HAVA) grant funds. The current equipment is aging and technology advances are not compatible with the software (i.e. Windows 7). The Secretary of State/Michigan Bureau of Elections has approved three voting system contracts. Funding for the new equipment comes from HAVA funds. Depending on the voting system chosen, HAVA funds may cover 80-100% of the new equipment costs. As such, the State recommends that local jurisdictions allow for \$2,000-\$3,000 per precinct to be set aside for this upgrade.

The County Clerk works with the local clerks to choose the voting system to be used within the county. All cities and townships are expected to have the new equipment by August 2018.

Departmental Goals & Objectives

- Remain accredited to administer City of Northville Elections by attending and/or completing educational sessions/classes as assigned by the Secretary of State/Bureau of Elections.
- Monitor changes to Election Law and update election procedures to ensure compliance.
- Review and update practices and procedures as necessary in response to post-election audits.
- Implementation of state-wide voting equipment upgrades in accordance with the Help America Vote Act.
- Continue to partner with Northville Township and Oakland County Elections for mandatory election inspector training sessions during the even-year election cycle.
- Continue to promote civic engagement through the electoral process by providing election information using the City's website, Northville Matters, City News, Facebook, and Twitter to provide voters with up-to-date election information.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Elections – continued

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Registered Voters	5,013	4,969	4,910	4,950	4,950
Number of Elections Conducted	1	3	3	2	1
Absent Voter Ballots Prepared	517	2,144	1,867	2,600	1,000
Efficiency & Effectiveness Measures					
Cost of Elections per Capita	\$5	\$8	\$8	\$10	\$6
% of Registered Voters Voting – November	12%	58%	31%	80%	60%
% of Registered Voters Voting – August	n/a	25%	23%	30%	n/a
% of Registered Voters Voting – May	n/a	35%	n/a	n/a	n/a
% of Registered Voters Voting – March	n/a	n/a	49%	n/a	n/a

City of Northville
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GENERAL FUND EXPENDITURES - Administration

Elections

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-192-704.00	Salaries - Election Workers	9,087	6,758	10,595	4,590	10,680	4,590	10,680
101-192-706.00	Salaries - Regular Full Time	9,855	10,779	13,590	12,565	13,235	13,345	13,925
101-192-707.00	Salaries - Regular Overtime	481	392	505	545	575	615	655
101-192-740.00	Operating Supplies	2,427	3,079	3,900	4,150	3,900	6,150	3,900
101-192-741.00	Maintenance	281	853	955	965	715	290	290
101-192-801.00	Contracted Services	100	-	350	175	675	175	675
101-192-801.19	Computer Program Services	5,164	3,372	5,950	2,600	3,950	2,600	3,950
101-192-863.00	Mileage Reimbursement	-	150	300	100	100	100	100
101-192-900.00	Printing & Publishing	3,077	3,319	3,103	1,530	3,110	1,530	3,110
101-192-939.01	Equipment Rental Services	-	-	-	1,000	2,000	1,000	2,000
101-192-942.01	Rental - Facilities	1,050	700	700	350	700	350	700
101-192-967.00	Fringe Benefits	6,433	6,825	6,985	7,155	7,760	8,160	8,316
101-192-967.04	Unfunded Pension Contributions	699	778	950	990	1,090	1,210	1,340
101-192-967.09	Retiree Healthcare Costs	1,254	1,336	1,400	1,470	1,540	1,620	1,700
101-192-973.00	Capital Outlay - Equip <\$5,000	-	-	-	12,000	1,300	-	-
101-192-977.00	Capital Outlay - Equip >\$5,000	-	-	-	-	-	-	-
	Subtotal	39,908	38,341	49,283	50,185	51,330	41,735	51,341
	Reimbursable Expenditures							
101-192-704.99	Salaries - Election Workers	3,698	3,565	-	-	-	4,000	-
101-192-706.99	Salaries - Regular Full Time	150	364	-	-	-	350	-
101-192-707.99	Salaries - Regular Overtime	171	-	-	-	-	500	-
101-192-712.99	Contracted Labor	-	175	-	-	-	-	-
101-192-740.99	Operating Supplies	1,209	1,456	-	-	-	1,400	-
101-192-801.85	Contracted Services	-	-	-	-	-	175	-
101-192-801.86	Technology Support & Services	1,319	1,476	-	-	-	1,475	-
101-192-863.99	Mileage Reimbursement	-	-	-	-	-	40	-
101-192-900.99	Printing & Publishing	1,157	953	-	-	-	955	-
101-192-939.99	Equipment Rental Services	-	-	-	-	-	1,000	-
	Subtotal	7,704	7,989	-	-	-	9,895	-
	Total Expenditures	47,612	46,330	49,283	50,185	51,330	51,630	51,341

City of Northville
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ACTIVITY: City Attorney

FUND NUMBER: 101-203

SUPERVISOR: City Council

General Description of Activity

This activity accounts for the legal and prosecuting services performed by the City Attorney. The City Attorney serves as legal advisor for the City Council, City Manager, and all City Departments. The City Attorney represents the City in most lawsuits by or against the City and reviews the form and content of ordinances, resolutions, agreements, and other official documents of the City.

Traditionally, the City has retained separate legal firms for specialty assistance such as when the City needs legal counsel for labor relations assistance or long-term financing projects.

Proposed Fiscal Year Overview

The budget decreases by 16% due to additional labor attorney fees required for negotiating contracts in the prior year. General and prosecution costs are unpredictable and budgeted using a five-year average of actual costs.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Efficiency & Effectiveness					
Departmental Costs per Capita	\$16	\$18	\$16	\$20	\$17

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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GENERAL FUND EXPENDITURES - Administration

City Attorney's Office

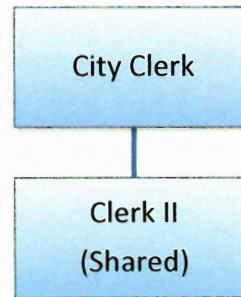
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-203-802.01	Legal Service - General	23,335	20,690	14,000	20,000	20,000	20,000	20,000
101-203-802.02	Legal Service - Prosecution	60,938	68,082	70,000	70,000	70,000	70,000	70,000
101-203-802.03	Legal Service - Labor	25,776	6,877	35,000	10,000	10,000	10,000	35,000
	Total Expenditures	110,049	95,649	119,000	100,000	100,000	100,000	125,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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ACTIVITY: City Clerk's Office

FUND NUMBER: 101-215

SUPERVISOR: City Clerk



General Description of Activity

The City Clerk provides administrative service to all city operations including records management, risk management, maintenance of the Zoning Ordinance and Code of Ordinances, posting bids and recording bid opening results, publishing legal notices, preparing and mailing public hearing notices, issuing various licenses and permits, department website updates, Freedom of Information Act Coordinator, duties assigned to the City Clerk by statute, and other assignments as requested by the City Manager. As the Secretary to the City Council, the City Clerk records and transcribes minutes, certifies resolutions, and performs other clerical duties as warranted by Council action. The City Clerk serves as the recording secretary for the Liquor License Review Committee. In addition, the City Clerk serves as the administrative supervisor for the Building Department and Planning and Zoning Services.

The Front Office is located in the City Clerk's office. In addition to clerical staff's individual position responsibilities, clerical staff provides customer service, including but not limited to main telephone and customer reception; responding to miscellaneous in-person questions/inquiries, receiving various payments (such as utility bills, taxes, license fees, parking tickets, miscellaneous receivables), daily deposit and cash receipts summary, parking ticket data maintenance and collection efforts, dog licensing, issuing miscellaneous licenses, and notary services. A portion of clerical wages are allocated to this budget.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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City Clerk’s Office – continued

Proposed Fiscal Year Overview

The FY2018 budget increases 6% over the previous year due to increases in wages and fringe benefits, unfunded pension contributions, and retiree healthcare costs.

Action Steps Related to City Council Goals & Objectives

Communications - Continued review of City website. Expand the number of documents and information available for citizens to have access to information outside of City Hall.

Departmental Goals & Objectives

- Continue to collect unpaid parking tickets through follow up correspondence, use of collection agency, and forwarding certain unresolved accounts to the 35th District Court.
- Continue to be proactive in updating the Business Registration database by conducting periodic walking tours of the Central Business District to collect data on new and unlicensed businesses. Request code enforcement for non-compliance.
- Continue scheduled publication of ordinances and amendments.
- Maintain Municipal Clerk Certification.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2017 Target
Inputs & Outputs					
Number of Business Licenses Issued	270	266	262	266	266
Number of Dog Licenses Issued	458	432	424	432	432
Number of FOIA Requests Processed	64	65	65	65	65
Efficiency & Effectiveness Measures					
Departmental Cost Per Capita	\$20	\$17	\$19	\$24	\$25
% of FOIA Requests Responded to Within Legal Limits	100%	100%	100%	100%	100%

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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GENERAL FUND EXPENDITURES - Administration

City Clerk's Office

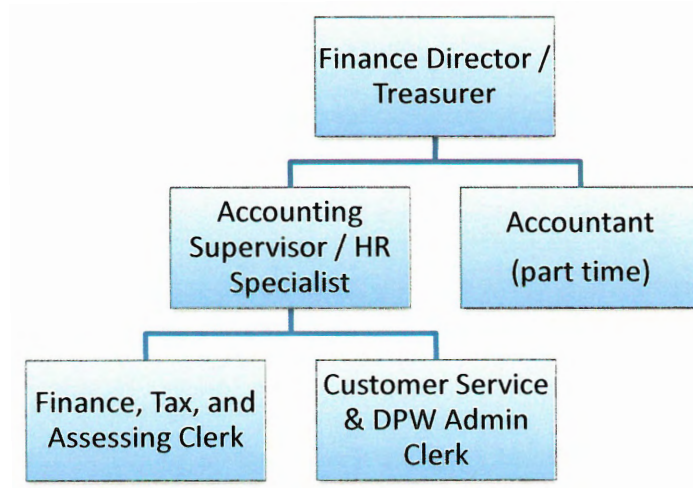
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-215-706.00	Wages/Salaries	31,721	36,738	46,015	47,775	49,380	51,310	52,705
101-215-707.00	Wages/Salaries Overtime	-	38	310	320	325	335	340
101-215-726.00	Supplies	550	925	1,055	1,180	940	940	945
101-215-801.00	Contractual Services	260	61	2,030	2,030	2,030	30	30
101-215-853.00	Telephone	900	900	900	900	900	900	900
101-215-863.00	Mileage	38	14	175	100	100	100	100
101-215-900.00	Printing & Publishing	3,118	3,265	4,370	4,420	4,420	4,420	4,420
101-215-958.00	Membership & Dues	340	290	315	315	315	315	315
101-215-960.00	Education & Training	50	26	2,000	2,050	2,050	2,050	2,050
101-215-967.00	Fringe Benefits	18,280	21,601	28,300	29,100	31,500	33,305	34,005
101-215-967.04	Unfunded Pension Contributions	40,659	39,234	44,095	49,614	54,870	60,740	67,300
101-215-967.09	Retiree Healthcare Costs	2,785	13,200	13,820	14,160	14,760	15,390	16,050
	Total Expenditures	98,701	116,292	143,385	151,964	161,590	169,835	179,160

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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ACTIVITY: Finance and Administrative Services

FUND NUMBER: 101-230

SUPERVISOR: Finance Director/Treasurer



General Description of Activity

This activity is responsible for the budgeting, accounting, reporting and management of the City's financial activities. This includes responding to public inquiries and requests of other City departments and Shared Services. Daily activities include accounts receivable, accounts payable, payroll, utility billing, general ledger, cash management, account analysis, and budgetary and accounting control. Special projects include analysis of the City's rate structures, capital programming, purchasing procedures, annual audit, employee benefits issues, and the identification and development of cost saving opportunities. Time is also spent meeting with representatives from other municipalities to exchange ideas and information.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Finance and Administrative Services – continued

This Department also assists the City Manager’s office with a wide range of general and administrative issues. Such issues include long-term planning, financial and operational analysis, labor negotiations and personnel administration. In addition, the Director to this department oversees the City’s Technology program, the Tax & Assessing Department, and the Public Works Clerk. Lastly, the Accounting Supervisor of this Department, in coordination with the Finance Director and City Clerk, has the responsibility of the Office Manager. These responsibilities include oversight of workflow for the clerical staff and related operational matters.

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget increases 3.75% which is related to wages and fringe benefit adjustments, unfunded pension contributions, and retiree healthcare costs.

Action Steps Related to City Council Goals & Objectives

- Long-term financial stability
 - Monitor impact of Headlee, General Property Tax Act, and Proposal A limitations.
 - Monitor short-term need for future Headlee override proposal.
 - Investigate cost control and revenue enhancement measures.
 - Develop financial policies manual.
 - Analyze the overhead charge from the General Fund to other funds.
- Communications
 - Promote and encourage use of technology by residents (online payments and email).
 - Educate residents on issues affecting City finances.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Finance and Administrative Services – continued

Departmental Goals & Objectives

- Obtain the Distinguished Budget Presentation Award for the twelfth year in a row.
- Evaluate impact to City as new accounting and reporting standards are issued.
- Assist other departments with creating, revising, or updating long-term capital improvement programs.
- Seek proposals for banking services in an effort to reduce bank fees.
- Explore alternative investment options.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Efficiency & Effectiveness Measures					
Departmental Cost Per Capita	\$46	\$47	\$50	\$56	\$58
Bond Rating (Standard & Poor's)	AA+	AA+	AA+	AA+	AA+
Overall Investment Yield	0.36%	0.39%	1.03%	Improve	Improve
Years Received GFOA Distinguished Budget Award	8	9	10	11	12
Preparation of Budget Amendments	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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GENERAL FUND EXPENDITURES - Administration

Finance and Administrative Services

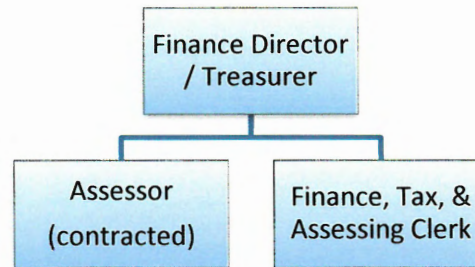
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-230-706.00	Wages/Salaries	99,727	114,535	133,440	137,050	140,640	144,410	146,480
101-230-707.00	Wages/Salaries - Regular OT		496	500	500	500	500	500
101-230-710.00	Wages/Salaries - Part-time	37,823	36,616	37,065	37,995	38,365	39,920	40,415
101-230-726.00	Supplies	384	1,480	1,150	1,150	1,150	1,150	1,150
101-230-731.00	Publications	574	621	775	775	775	775	775
101-230-801.00	Contractual Services	1,339	1,345	1,280	1,280	1,280	1,280	1,280
101-230-801.19	Computer Program Services	7,048	-	-	-	-	-	-
101-230-805.00	Auditing Fees - General Fund	13,502	10,965	13,615	13,720	13,950	14,190	14,430
101-230-853.00	Telephone	900	900	900	900	900	900	900
101-230-958.00	Memberships & Dues	725	1,015	1,405	1,350	1,335	1,340	1,340
101-230-960.00	Education & Training	4,344	4,269	4,375	4,675	4,700	4,700	4,700
101-230-967.00	Fringe Benefits	59,013	66,534	76,810	78,675	85,125	89,340	90,500
101-230-967.04	Unfunded Pension Contributions	21,583	24,593	27,865	31,110	34,410	38,090	42,200
101-230-967.09	Retiree Healthcare Costs	32,797	33,839	33,235	35,690	38,180	40,870	43,790
	Total Expenditures	279,759	297,208	332,415	344,870	361,310	377,465	388,460

City of Northville
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ACTIVITY: Tax & Assessing Department

FUND NUMBER: 101-252

SUPERVISOR: Finance Director/Treasurer



General Description of Activity

This department includes the offices of the City Assessor and City Treasurer. The Treasurer's Office is responsible for the billing, collection, and disbursement of all taxes due the City as well as all other taxing jurisdictions. The property tax is the principal funding source for General Fund operations. The other jurisdictions include State Education Tax, Wayne County, Oakland County, Northville Public Schools, Wayne Intermediate School District, Schoolcraft Community College, Huron Clinton Metropark Authority, Northville District Library, and other special taxing authorities. This department is also responsible for the collection of delinquent personal property taxes.

The City offers various options for taxpayers to make payments: credit cards online or in office, mail to lockbox, ACH (auto payment from taxpayer bank account), walk-in, and 24/7 drop box.

The City Assessor is a contracted position, working approximately twelve hours per week. There is a clerical employee assigned to this department. However, that employee also has duties in the Finance Department. This Department keeps records on all properties including land and buildings. The assessed value is required by law to be established at 50% of true cash value. The State Constitution requires the assessed value to be uniform with the assessments of other similar properties. The 2017 tax and assessment detail are shown in Section X of this budget document.

City of Northville
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Tax & Assessing Department – continued

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget shows an increase of 15% primarily related to contracting out assessing services.

Action Steps Related to City Council Goals & Objectives

Long-term financial stability -

- Minimize external costs of tax appeals, to extent possible.
- Monitor impact of Headlee, General Property Tax Act, and Proposal A limitations.
- Investigate and report on Headlee limitations in other communities.
- Monitor long term need for future Headlee override proposal.

Communications -

- Promote and encourage the use of online services available for retrieving homeowner information.

Departmental Goals & Objectives

- Retain and orient new Assessor to the City of Northville.
- Combine separate Oakland and Wayne county tax and assessing databases into one database.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Tax & Assessing Department – continued

Performance Measures

Measure	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Assessment Roll Year	2013	2014	2015	2016	2017
Parcel Count - Real Property	2615	2,623	2,614	2,620	2,620
Parcel Count – Personal Property	540	513	554	570	570
March Board of Review Appeals - Residential Real	36	21	23	16	20
March Board of Review Appeals - Commercial & Industrial Real	2	2	4	0	0
March Board of Review Appeals - Personal Property	22	1	5	4	5
Tax Tribunal - Small Claims Appeals Filed	2	2	0	0	2
Tax Tribunal - Full Tribunal Appeals Filed	12	8	2	4	2
Number of Taxable Value Uncappings Due to Complete or Partial Property Transfer	159	148	155	160	150
Number of Parcels with a Principal Residence Exemption (PRE)	2,023	2,014	2,018	2,056	2,056
Number of Parcels with a Michigan Business Tax Exemption (MBT)	541	562	553	564	564
Number of Parcels exempt from personal property taxes (under 40,000 TV)	n/a	308	290	329	329
Efficiency & Effectiveness Measures					
Departmental Cost per Capita (fiscal year)	\$32	\$32	\$29	\$27	\$32
Equalization Factor	1.00	1.00	1.00	1.00	1.00

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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GENERAL FUND EXPENDITURES - Administration

Tax & Assessing Department

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-252-703.00	Wages - Board of Review	1,260	1,120	1,400	1,400	1,400	1,400	1,400
101-252-706.00	Wages - Full Time	61,756	53,605	40,360	41,410	42,465	43,545	44,105
101-252-707.00	Wages - Clerical Overtime	-	835	620	635	650	670	675
101-252-710.00	Wages - Part Time	21,996	23,987	11,590	-	-	-	-
101-252-740.00	Operating Supplies	87	282	250	250	250	300	250
101-252-801.00	Contractual Services	4,605	1,240	680	570	570	570	570
101-252-802.00	Collection Services	61	69	175	-	-	-	-
101-252-802.04	Legal Services	13,128	5,404	15,000	15,000	15,000	15,000	15,000
101-252-806.00	Contracted Assessing Services	-	-	19,000	48,380	49,340	49,930	50,925
101-252-863.00	Mileage	121	922	250	250	250	250	250
101-252-900.00	Printing & Publishing	6,809	4,622	6,750	6,800	6,800	6,900	6,900
101-252-958.00	Membership & Dues	420	345	745	425	575	425	575
101-252-960.00	Education & Training	1,265	3,698	1,915	2,030	2,030	2,030	2,030
101-252-967.00	Fringe Benefits	40,994	35,026	23,045	22,580	24,515	25,710	26,020
101-252-967.04	Unfunded Pension Contributions	37,473	35,988	38,320	45,505	50,330	55,710	61,720
101-252-967.09	Retiree Healthcare Costs	4,276	4,339	3,270	2,925	3,080	3,240	3,400
101-252-984.00	GIS Assistance	130	3,080	-	-	-	-	-
	Total Expenditures	194,381	174,562	163,370	188,160	197,255	205,680	213,820

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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ACTIVITY: Buildings and Grounds

FUND NUMBER: 101-261
through 101-276

SUPERVISOR: Director, Department of Public Works

General Description of Activity

The organizational chart for Public Works is displayed in section 101-441. This activity encompasses operations and maintenance of the Rural Hill and Oakwood Cemeteries. Also included is the maintenance and utilities for the City Hall building and grounds, as well as Mill Race Village and a number of City-owned buildings and properties. Mowing and maintenance of boulevards, and public rights-of-way, are included in this section of the budget. In addition, an annual tree planting and maintenance program is undertaken.

Proposed Fiscal Year Overview

Little change is being proposed in this area for FY 2018. This budget has an overall increase of 0.5%. Rural Hill Cemetery has only 50 grave sites and 85 cremation sites available to sell. All existing grave sites are expected to be sold within two years. A phased expansion of the remaining undeveloped area of the cemetery is proposed for FY 2018. Developing the additional one acre will provide space for 650 grave sites giving the City an estimated 15 years of service until an additional expansion is necessary.

2017 is the 50 year anniversary of the Beautification Commission. They will be proposing an event to honor this milestone.

Departmental Goals & Objectives

- Convert cemetery paper documents and maps into an electronic database system.
- Prepare a recommendation to City Council for the proposed cemetery expansion.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Buildings and Grounds – continued

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target	FY2018 Target
Inputs & Outputs					
Number of Cemetery Lots Sold	36	31	35	35	35
Number of Open/Close Events	62	51	64	60	60
Number of Trees Replaced	65	0	12	4	25
Number of Trees Removed	15	5	9	17	5
Number of Developed Cemetery Acres	23	23	23	23	24
Number of Undeveloped Cemetery Acres	3	3	3	3	2
Efficiency & Effectiveness					
Cost of Cemetery Operations per Capita	\$24	\$21	\$21	\$22	\$23
Cost per Acre for Cemetery Maintenance	n/a	n/a	n/a	\$3,406	\$3,522

City of Northville
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Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Buildings and Grounds

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Cemetery Services - Open/Close							
101-261-706.00	-	-	5,000	5,160	5,330	5,590	5,935
101-261-706.14	-	-	17,475	18,000	18,555	19,340	20,295
101-261-707.00	-	-	525	525	545	575	615
101-261-710.00	-	-	3,000	-	-	-	-
101-261-775.00	-	-	200	200	200	200	200
101-261-853.00	-	-	90	360	360	360	360
101-261-943.00	-	-	9,000	9,090	9,180	9,270	9,360
101-261-967.00	-	-	20,980	21,960	23,335	24,605	25,750
	-	-	56,270	55,295	57,505	59,940	62,515
Cemetery Maintenance							
101-262-706.00	17,713	21,863	15,000	15,370	15,870	16,635	17,655
101-262-706.14	4,399	4,517	-	-	-	-	-
101-262-707.00	2,414	1,921	1,800	1,975	2,055	2,175	2,330
101-262-710.00	14,687	17,330	-	-	-	-	-
101-262-775.00	1,699	1,068	700	700	700	700	700
101-262-775.01	3,310	2,314	3,000	3,000	3,000	3,000	3,000
101-262-801.00	26,855	20,778	26,850	27,500	25,980	29,490	30,010
101-262-853.00	330	360	-	-	-	-	-
101-262-910.00	336	-	-	-	-	-	-
101-262-920.03	114	184	200	200	200	200	200
101-262-943.00	16,511	20,611	9,000	9,090	9,180	9,270	9,360
101-262-967.00	26,924	31,761	19,295	20,320	21,535	22,820	24,005
101-262-967.04	4,123	2,253	2,500	2,850	3,150	3,490	3,870
101-262-967.09	8,057	-	-	-	-	-	-
	127,472	124,960	78,345	81,005	81,670	87,780	91,130

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Buildings and Grounds (continued)

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
City Hall Building and Grounds								
101-263-706.00	Wages/Salaries	4,521	4,411	5,200	5,160	5,330	5,590	5,935
101-263-707.00	Overtime	25	146	260	275	285	300	320
101-263-741.00	Maintenance - Generator & Siren	-	11,273	3,675	4,075	3,675	3,675	3,675
101-263-775.00	Materials	75	629	1,950	850	750	750	750
101-263-776.00	Maintenance Supplies	3,419	4,324	3,500	3,800	3,500	3,500	3,500
101-263-801.00	Contractual Services	19,356	13,163	14,500	17,420	17,720	18,120	18,180
101-263-801.01	Janitorial Services	12,160	10,800	10,800	12,000	12,000	12,000	12,000
101-263-801.06	Elevator Maintenance	4,088	4,407	4,370	4,600	4,760	4,930	5,100
101-263-853.00	Telephone	23,341	15,348	18,600	18,600	18,600	18,600	18,600
101-263-920.00	Solid Waste Collection	421	459	475	500	516	531	546
101-263-920.01	Electrical Service	36,351	37,183	39,520	40,310	41,110	41,930	42,770
101-263-920.02	Natural Gas Service	9,119	8,016	8,670	9,000	9,180	9,360	9,550
101-263-920.03	Water & Sewer Service	3,869	3,983	4,080	4,160	4,240	4,320	4,410
101-263-943.00	Equipment Rental	2,023	1,873	1,600	1,900	1,920	1,940	1,960
101-263-967.00	Fringe Benefits	4,754	5,042	5,320	5,400	5,735	6,085	6,400
101-263-967.04	Unfunded Pension Contributions	1,205	-	-	-	-	-	-
101-263-967.09	Retiree Healthcare Costs	1,670	-	-	-	-	-	-
		126,397	121,057	122,520	128,050	129,321	131,631	133,696
Beautification Commission								
101-269-706.00	Wages-Regular Full Time	-	80	50	50	50	50	55
101-269-775.00	Materials	2,423	1,955	2,500	2,000	2,600	2,000	2,600
101-269-880.00	Ceremonial	932	1,292	1,545	1,575	1,575	1,575	1,575
101-269-910.00	Liability Insurance	1,408	1,093	700	2,180	2,250	2,320	2,390
101-269-943.00	Equipment Rental - City	-	31	65	65	65	65	65
101-269-958.00	Memberships & Dues	20	45	30	30	30	30	30
101-269-967.00	Fringe Benefits	-	89	50	50	55	55	60
		4,783	4,585	4,940	5,950	6,625	6,095	6,775

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Buildings and Grounds (continued)

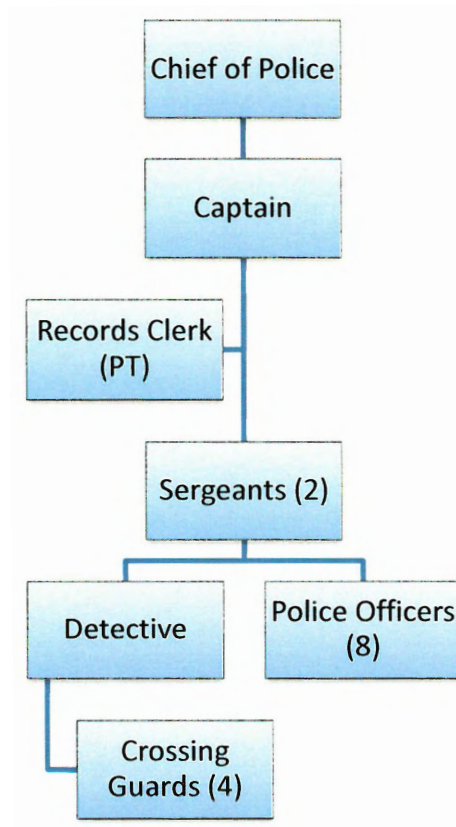
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
Mill Race Village								
101-270-706.00	Wages/Salaries	491	644	700	720	745	780	830
101-270-707.00	Wages/Salaries - OT	147	-	150	150	155	165	175
101-270-775.00	Materials	-	-	1,454	200	200	200	200
101-270-801.00	Contractual Services	14,501	4,915	6,690	7,320	7,460	7,600	7,740
101-270-910.00	Insurance	2,001	1,348	860	2,680	2,760	2,840	2,930
101-270-920.00	Utilities	913	993	1,020	1,050	1,080	1,110	1,140
101-270-920.03	Water & Sewer Service	1,362	2,103	2,500	2,500	2,500	2,500	2,500
101-270-943.00	Equipment Rental	551	529	550	600	610	620	630
101-270-967.00	Fringe Benefits	671	727	830	865	920	980	1,030
101-270-967.04	Unfunded Pension Contributions	280	-	-	-	-	-	-
101-270-967.09	Retiree Healthcare Costs	391	-	-	-	-	-	-
		21,308	11,259	14,754	16,085	16,430	16,795	17,175
Maintenance of Other City Property								
101-272-706.00	Wages/Salaries	5,043	4,571	3,000	3,095	3,195	3,350	3,555
101-272-707.00	Overtime	-	-	-	-	-	-	-
101-272-775.00	Materials	26	-	250	250	250	250	250
101-272-801.00	Contractual Services	2,421	1,239	1,350	1,800	1,450	1,500	1,500
101-272-943.00	Equipment Rental	3,305	4,006	2,500	2,600	2,630	2,660	2,690
101-272-967.00	Fringe Benefits	5,504	5,299	2,925	3,075	3,265	3,460	3,640
101-272-967.04	Unfunded Pension Contributions	2,296	-	-	-	-	-	-
101-272-967.09	Retiree Healthcare Premiums	3,133	-	-	-	-	-	-
		21,728	15,115	10,025	10,820	10,790	11,220	11,635
Tree Maintenance								
101-276-783.00	New Trees	-	3,285	3,300	10,200	1,500	1,500	1,500
101-276-801.10	Tree Maintenance	6,502	3,626	35,700	20,000	20,000	20,000	20,000
		6,502	6,911	39,000	30,200	21,500	21,500	21,500
Total Expenditures - Buildings and Grounds		308,190	283,887	325,854	327,405	323,841	334,961	344,426

City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Police Department

FUND NUMBER: 101-304 through 101-315

SUPERVISOR: Chief of Police



City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

General Description of Activity

The Police Department provides a twenty-four hour a day patrol, using a minimum of two, one-officer patrol units. The Department is currently staffed by the Chief of Police, a Captain, two Sergeants, and eight Police Officers, all of whom are licensed by the Michigan Commission on Law Enforcement Standard (MCOLES). The Department is also staffed by one part-time records clerk. Every member of the department performs a multitude of tasks including records, training, investigations, and responding to calls for service. The police department activity is allocated among several categories for budgeting and accounting purposes. The following is a brief explanation on each of the budget categories.

Police Racetrack Services - The Police Department provides police presence at Northville Downs. This patrol includes the interior of the building, stable area and parking lots. Essentially, this function has been reduced to “walk through” periodic patrols with no significant increase in criminal activity.

During 2016, the Department responded to 133 calls for service (CFS) from the racetrack. This represented about two percent of all the Department’s calls for service during 2016. This is significantly less than the 316 CFS the Department responded to in 2015. Included in this number are the 76 details to safeguard the collection of money. Last year we were called upon 245 times to safeguard the collection of money. This category of costs is reimbursed by breakage revenue.

Police Patrol - Officers assigned to patrol respond to calls for service, assist citizens and motorists, patrol the City in an effort to prevent crime, enforce traffic laws, and enforce criminal laws and City ordinances. The patrol function operates 24 hours a day, seven days a week. A minimum of two officers are scheduled at all times. In 2016, officers on patrol handled 5,980 calls for service (CFS), an increase of 13% from 2015.

City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

Police Department – continued

Investigations – It is Department policy that patrol officers investigate each complaint as completely as they can before passing it to the Detective for further investigation. This category represents the investigation of criminal cases beyond the preliminary investigation done by the patrol officers. The duties include follow-up interviews, crime scene processing, delivery and pick-up of evidence at the crime lab, and presenting cases to the prosecuting attorney for the issuance of a warrant. Also, the detective collects information to determine crime patterns or develop the method of operation of specific criminals. The detective must coordinate witnesses, deliver subpoenas and track evidence for court cases. The detective is also called upon to fill in on patrol, coordinate court cases, and assist with records functions.

Court Appearances - This activity represents the salaries and fringes for time officers spend in court and other costs related to processing and housing of prisoners. The City must pay the housing costs of those sentenced to serve time for a local ordinance conviction.

In total, there were 168 adult arrests made by the department in 2016. Of these arrests, fifty-three were for drinking and driving offenses or operating under the influence of drugs. Twenty-eight were charged with their first offense, seven were charged with a second offense, three with their third offense (a felony), nine were charged with driving under the influence of drugs, and six were charged with high blood alcohol content (BAC) of .17 or above.

Training – This category is for the training of officers. In today’s litigious society, it is essential that the Department train its personnel to reduce liability and to provide the best level of service possible to the community. Department staff conducts a portion of this training and employees are sent to various academies and colleges for seminars.

Critical training topics include firearm and use of force qualification, Taser, legal update, active shooter, CPR, administering Narcan, AED use, self-defense, pathogens and control tactics. Where possible, this training is conducted with our own instructors. In recent years training has been limited due to personnel shortages. It is the immediate goal of the department to continue recoup our core curriculum and advance our training. It is also important that we continue to train our supervisory personnel by sending them to leadership seminars and schools.

City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

Police Department – continued

Civic Events - This represents use of Police services for special events in the City such as the Memorial Day Parade, the Independence Day Parade, the Victorian Festival, Halloween, and the Holiday Lighted Parade. The proposed budget provides the same level of service as recent years for these events. These services are not reimbursed by the sponsoring organization.

Dispatch & Lockup - The City contracts with Northville Township for lockup service and 24-hour dispatch service to answer incoming calls for police, fire, and medical emergencies.

Administration & Records - This activity includes the salary of the Chief of Police, the Captain, the Records Clerk, a portion of the Sergeants, and paid leave time, such as vacation and sick time. The cost of police retiree pension contributions and healthcare premiums are recorded in this activity. Other general costs such as uniforms, operational and office supplies and payment to other agencies and firms are charged in this section.

The department is only open to the public from 8 am to 4 pm Monday through Friday. They are assisted by dayshift personnel including the Chief, Captain, Detective, and the Records Clerk. Citizens coming to the department during closed hours are able to contact Dispatch through the lower level lobby phone for a patrol vehicle to respond. Emergency calls for service are routed through the 911 system to Northville Township who dispatches the patrol units.

Contracted Police Service - This activity includes wages and fringe benefits that are reimbursable by those who request special police services. This would include school events, races, festivals, and traffic control for commercial filming. Expenditures in this category are offset by a revenue line item.

Proposed Fiscal Year Overview

The proposed budget increases by 7.5%. The increase is related to several factors: wage and fringe benefit adjustments, inflationary increases for insurance and contracted Township services, and rising retiree pension and healthcare costs. It is proposed that one Sergeant attend Staff and Command school.

City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

Police Department – continued

The City has negotiated twelve-hour shifts with both the command and patrol unions. Twelve-hour shifts are expected to begin July 1, 2017 once the Department has filled the vacant sergeant position. This change is expected to reduce sick time and overtime and improve moral amongst the rank and file, while maintaining the minimally required number of officers on the streets.

Department Action Steps Directly Related to City Council Goals & Objectives

- Communications
 - Improve community outreach and investigative techniques through the use of the internet and social media sites as a means of investigation and informing residents of current crime patterns and important community events.

Departmental Goals & Objectives

- Reduce old inventory by clearing out unused and outdated equipment, as well as the destruction of records that have reached or are beyond our retention schedule and after adjudication.
- Improve professionalism and reduce liability by updating and training to policies and procedures, focusing on critical aspect of job, and reassignment of department responsibilities.
- Enhance service levels and improve community relations by adhering to contractual obligations and enhancing relations with the community by creating more positive contacts and increasing traffic/parking enforcement.
- Improve community outreach and investigative techniques using social media as a means of investigating as well as informing the residents of current crime patterns and community events.
- Enhance relations with the community by creating more positive contacts and increasing traffic/parking enforcement.

City of Northville
Line Item Budget for the Year Ended June 30 2018 and
Five Year Plan – 2017 through 2021

Police Department – continued

Performance Measures (by Calendar Year)

	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Estimate	CY2018 Estimate
Inputs & Outputs					
Total Calls for Service (CFS)	4,928	5,301	5,980	5,980	5,980
Traffic Crashes Investigated	244	233	283	253	253
Total Number of Arrests – Adult	280	188	168	168	168
Total Number of Arrests - Juvenile	7	4	6	6	6
Number of Operating While Intoxicated Arrests	66	41	53	50	50
Number of Moving Violations	1,087	848	995	995	995
Number of Parking Violations	1,549	1,756	1,765	1,765	1,765
Liquor Inspections	0	37	69	69	69
Referrals to Youth Assistance	2	0	6	6	6
Violent Crime	3	4	2	3	3
Property Crime	66	65	56	56	56
Part I Offenses	69	69	51	51	51
Efficiency & Effectiveness Measures					
Average Response Time (minutes)	2.75	3.40	3.84	3.40	3.20
Total Calls for Service per officer/sergeant	448	482	543	543	543
Crimes & Part I Offenses per 1000 residents	0.14	0.14	0.11	0.11	0.11
Number of parking Violations per officer/sergeant	141	160	160	160	160
Department Cost per Capita (fiscal year)	\$431	\$440	\$436	\$462	\$497

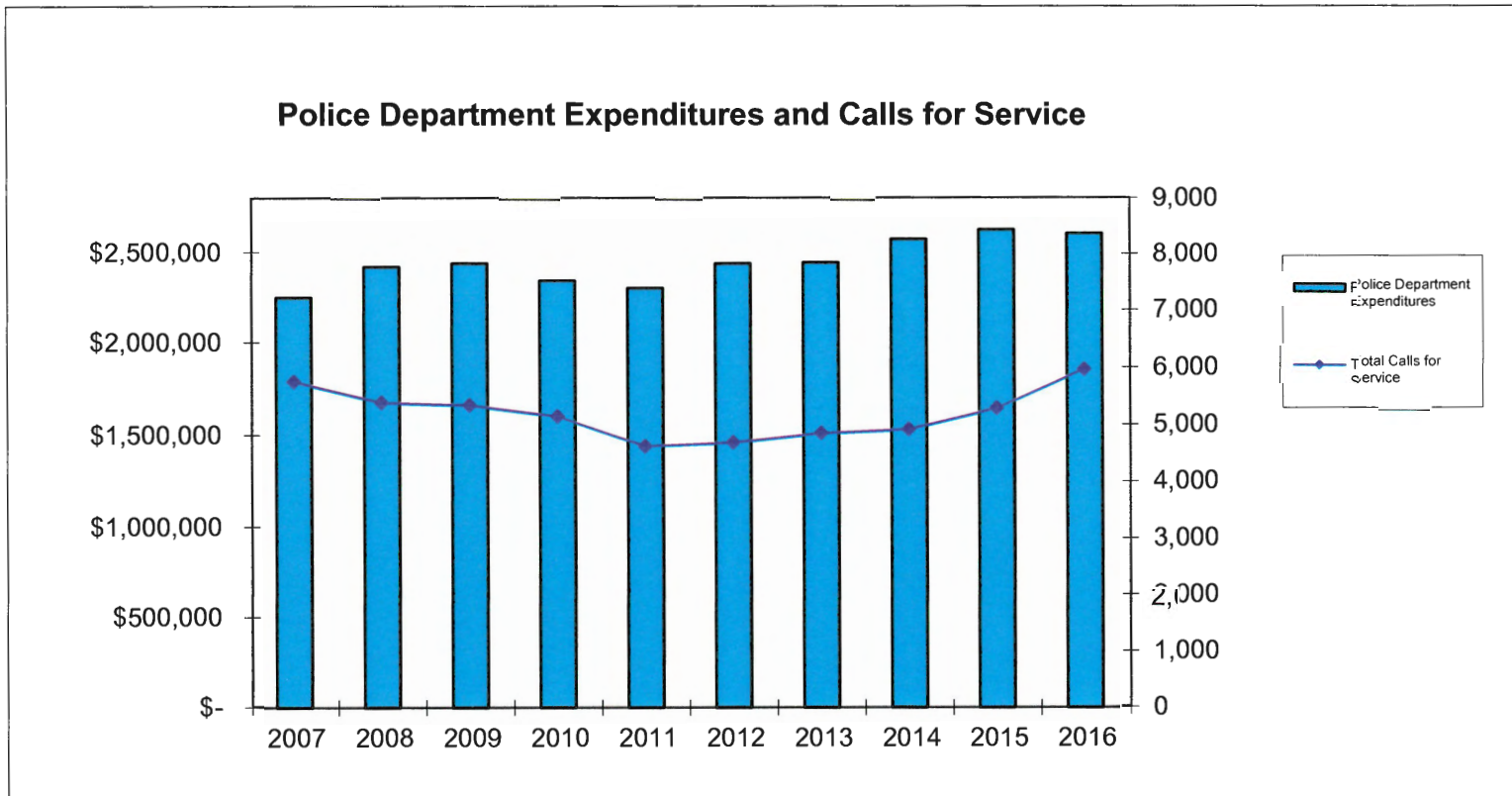
- **Violent Crime** - murder and non-negligent manslaughter, forcible rape, robbery, and aggravated assault.

- **Property Crime** – Burglary, Larceny-theft, Arson, and Motor Vehicle Theft

- **Part I Offenses** - The Uniform Crime Reports (UCR) Part I Offenses (murder and manslaughter homicide, forcible rape, robbery, aggravated assault, burglary, motor vehicle theft, larceny- theft, and arson) occur with regularity in all areas of the country, and they are likely to be reported to police.

**City of Northville
Police Department Expenditures and Calls for Service
Ten Year Trend - 2007 through 2016**

The graph below shows the total number of incidents, not including traffic stops, that police officers responded to compared to the annual spending for all police department activities. During the past ten years, the number of calls for police services have averaged approximately 5,209 and have increased by 1/2% over the last five years. Prior to FY 2010, the annual increase in expenditures has been approximately 4% each year and primarily due to fringe benefit costs. A cost reduction plan began in July 2009 and resulted in a 3% decrease in department expenditures. The increase in expenditures since then reflects the cost of retirement payouts and an increase in health premiums for both active employees and retirees.



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Police Department

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Police Racetrack Services								
101-304-705.00	Wages - Overtime OIC	789	884	1,000	1,000	1,025	1,050	1,065
101-304-705.10	Wages - Regular OIC	322	1,906	3,000	3,000	3,075	3,150	3,190
101-304-706.00	Wages/Salaries	6,968	4,291	4,300	4,655	4,855	5,025	5,160
101-304-707.00	Wages/Salaries - Overtime	65	14	125	135	140	145	150
101-304-967.00	Fringe Benefits	5,007	3,834	4,395	4,560	4,915	5,070	5,130
		13,151	10,929	12,820	13,350	14,010	14,440	14,695
Police Patrol								
101-305-705.00	Wages - Regular OIC	107,259	157,274	132,625	126,080	129,225	132,440	134,050
101-305-705.10	Wages - Overtime OIC	7,508	5,739	14,000	8,500	8,710	8,925	9,035
101-305-706.12	Wages - Crossing Guards Reg	16	66	35	-	-	-	-
101-305-706.13	Wages - Crossing Guards OT	-	-	28	-	-	-	-
101-305-706.00	Wages/Salaries	457,627	381,083	390,000	423,285	441,385	455,705	468,095
101-305-707.00	Wages/Salaries - Overtime	20,257	12,860	25,025	26,775	28,115	29,200	30,095
101-305-707.04	Crossing Guard - Overtime	-	-	145	-	-	-	-
101-305-710.01	Crossing Guards	35,351	35,338	40,740	41,770	42,820	43,890	41,245
101-305-740.00	Operating Supplies	1,216	3,596	3,150	3,150	3,150	3,150	3,150
101-305-751.00	Fuel & Oil	19,859	14,134	12,000	12,225	12,500	12,575	13,000
101-305-801.04	Auto/Equipment Service	8,734	10,892	14,000	14,000	14,000	14,000	14,000
101-305-801.19	Computer Program Services	4,028	4,478	5,110	5,500	6,000	6,500	6,900
101-305-913.00	Vehicle Insurance	3,227	3,026	1,490	4,660	4,800	4,940	5,090
101-305-967.00	Fringe Benefits	393,846	332,548	314,170	324,795	351,195	362,450	365,965
		1,058,928	961,034	952,518	990,740	1,041,900	1,073,775	1,090,625
Investigation								
101-306-705.00	Wages/Salaries - OIC	1,078	667	750	750	770	790	800
101-306-705.01	Wages/Salaries - OIC Overtime	89	-	160	160	165	170	170
101-306-706.00	Wages/Salaries	29,929	41,416	30,000	32,470	33,860	35,060	36,010
101-306-707.00	Wages/Salaries - Overtime	731	301	1,000	1,065	1,120	1,170	1,205
101-306-830.00	Investigation Expenses	278	368	600	500	500	500	500
101-306-967.00	Fringe Benefits	18,776	25,126	16,645	17,860	19,400	20,115	20,475
		50,881	67,878	49,155	52,805	55,815	57,805	59,160

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Police Department (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Court Appearances								
101-307-706.00	Wages/Salaries	205	1,156	1,625	1,760	1,835	1,900	1,950
101-307-707.00	Wages/Salaries - Overtime	7,054	6,467	8,000	8,540	8,960	9,325	9,605
101-307-761.01	Prisoners - Housing	1,043	2,967	1,800	2,000	2,000	2,000	2,000
101-307-761.03	Prisoners - Miscellaneous	2,606	736	2,600	2,600	2,600	2,600	2,600
101-307-967.00	Fringe Benefits	3,430	3,795	5,020	5,345	5,830	6,075	6,200
		<u>14,338</u>	<u>15,121</u>	<u>19,045</u>	<u>20,245</u>	<u>21,225</u>	<u>21,900</u>	<u>22,355</u>
Training								
101-308-706.00	Wages/Salaries	32,556	46,924	37,600	40,690	42,435	43,935	45,130
101-308-707.00	Wages/Salaries - Overtime	973	575	4,000	4,270	4,480	4,660	4,800
101-308-740.00	Operating Supplies	623	1,045	2,200	1,200	1,200	1,200	1,200
101-308-940.00	Facility Rent-Firearms Range	1,000	1,150	1,800	1,800	1,800	1,800	1,800
101-308-960.00	Education & Training	4,061	4,859	9,375	9,400	9,425	5,425	5,425
101-308-961.00	Act 302 Expenses	2,784	1,874	2,000	2,000	2,000	2,000	2,000
101-308-967.00	Fringe Benefits	20,150	27,676	21,695	23,315	25,340	26,285	26,775
		<u>62,147</u>	<u>84,103</u>	<u>78,670</u>	<u>82,675</u>	<u>86,680</u>	<u>85,305</u>	<u>87,130</u>
Civic Events								
101-309-706.01	Wages/Salaries - OIC overtime	-	51	-	-	-	-	-
101-309-706.00	Wages/Salaries	818	826	1,300	1,405	1,465	1,520	1,560
101-309-707.00	Wages/Salaries - Overtime	6,353	6,094	8,000	8,540	8,960	9,325	9,605
101-309-740.00	Operating Supplies	378	403	400	400	400	400	400
101-309-967.00	Fringe Benefits	3,789	3,643	4,850	5,160	5,360	5,865	5,990
		<u>11,338</u>	<u>11,017</u>	<u>14,550</u>	<u>15,505</u>	<u>16,185</u>	<u>17,110</u>	<u>17,555</u>
Dispatch & Lockup Services								
101-310-801.00	Contractual Services	226,271	234,760	243,560	252,700	262,180	272,000	282,200
101-310-801.19	Computer Program Services	13,701	13,586	13,390	13,890	14,390	14,890	15,390
101-310-802.40	Lockup Services	13,131	13,600	14,080	14,580	15,100	15,620	16,160
101-310-851.00	Radio Maintenance	3,500	2,435	1,500	1,500	1,500	1,500	1,500
		<u>256,603</u>	<u>264,381</u>	<u>272,530</u>	<u>282,670</u>	<u>293,170</u>	<u>304,010</u>	<u>315,250</u>

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Police Department (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Administration & Records								
101-311-705.11	Wages/Salaries - OIC Holiday	2,436	3,684	2,500	2,300	2,355	2,415	2,445
101-311-706.00	Wages/Salaries	93,354	135,272	171,060	191,950	202,815	212,550	221,090
101-311-706.04	Longevity Pay	6,632	6,740	7,470	8,400	8,875	9,300	9,675
101-311-706.05	Vacation Pay	65,966	75,459	78,000	87,400	92,350	96,800	100,700
101-311-706.06	Sick Time Pay	17,497	17,468	17,000	19,000	20,100	21,055	21,900
101-311-706.07	Holiday Pay	45,785	44,748	47,000	52,700	55,700	58,375	60,725
101-311-706.08	Compensation Time Pay	10,529	9,178	7,400	8,300	8,800	9,225	9,600
101-311-706.09	Bereavement Pay	833	1,274	1,000	1,100	1,100	1,150	1,200
101-311-706.50	Wages - Workers Comp	-	-	9,905	-	-	-	-
101-311-707.00	Wages/Salaries - Overtime	81	-	130	135	140	145	150
101-311-710.00	Wages/Salaries - Part Time	-	480	35,890	37,565	38,510	39,475	39,965
101-311-728.00	Office Supplies	2,327	2,610	3,200	3,280	3,280	3,280	3,280
101-311-740.07	DARE Supplies	-	869	-	-	-	-	-
101-311-744.00	Uniforms & Clothing	8,834	7,376	10,000	10,000	10,000	10,000	10,000
101-311-747.00	Phone Allowance	1,620	2,160	2,220	2,520	2,520	2,520	2,520
101-311-768.00	Laundry & Cleaning	6,847	7,975	7,350	7,350	7,350	7,350	7,350
101-311-802.00	Collection Services	2,100	1,276	1,700	1,700	1,700	1,700	1,700
101-311-804.01	Hiring/Promotion Exams/Eval	7,215	364	7,330	1,100	1,100	1,100	1,100
101-311-804.04	Veterinary Services	-	504	200	200	200	200	200
101-311-853.00	Telephone	1,959	-	600	600	600	600	600
101-311-879.00	Impounded Vehicles	910	1,125	1,125	1,125	1,125	1,125	1,125
101-311-900.00	Printing & Publishing	1,199	1,192	1,125	1,025	1,025	1,025	1,025
101-311-914.00	Professional Insurance	15,517	18,765	12,410	38,820	39,980	41,180	42,420
101-311-950.20	W. Wayne Narcotic Enforce.	5,100	5,202	5,205	5,300	5,300	5,400	5,400
101-311-950.30	Oakland Traffic Improvement	1,800	1,800	1,800	1,825	1,825	1,850	1,850
101-311-950.40	W. Wayne Special Ops Team	5,000	6,000	7,000	7,000	7,000	7,000	7,000
101-311-955.10	Drug Forfeiture Expense	-	-	13,020	-	-	-	-
101-311-958.00	Membership & Dues	1,405	530	735	7,195	7,195	7,695	7,695
101-311-967.00	Fringe Benefits	138,087	157,586	200,625	215,800	236,610	247,620	254,905
101-311-967.04	Unfunded Pension Contribution:	348,354	352,172	373,210	436,809	483,110	534,800	592,560
101-311-967.09	Retiree Healthcare Premiums	306,965	314,281	316,613	339,220	362,170	386,770	413,170
101-311-984.00	GIS Services	-	162	-	-	-	-	-
		1,098,352	1,176,252	1,342,823	1,489,719	1,602,835	1,711,705	1,821,350

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Police Department (continued)

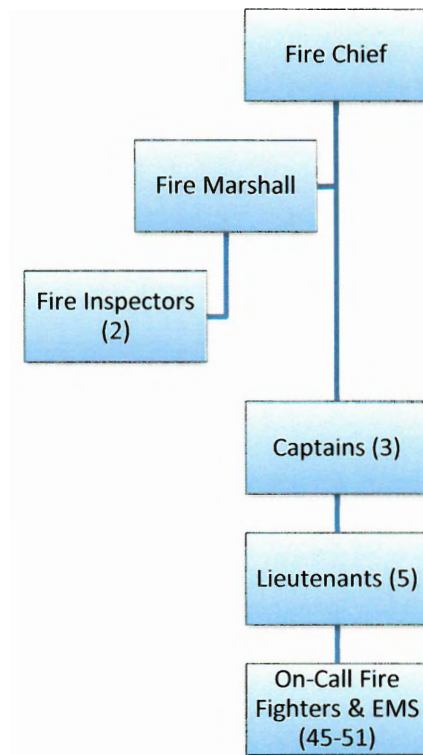
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Records								
101-312-706.00	Wages/Salaries	35,278	-	-	-	-	-	-
101-312-967.00	Fringe Benefits	18,427	-	-	-	-	-	-
		<u>53,705</u>	-	-	-	-	-	-
Emergency Preparedness								
101-314-741.00	Maintenance	1,492	-	-	-	-	-	-
101-314-801.44	Siren Maintenance	1,175	-	-	-	-	-	-
101-314-920.01	Electric Power	31	-	-	-	-	-	-
		<u>2,698</u>	-	-	-	-	-	-
Contracted Police Service								
101-315-705.10	Wages - OIC Overtime	76	914	1,000	1,000	1,025	1,050	1,060
101-315-706.00	Wages/Salaries	156	208	315	340	355	370	380
101-315-707.00	Wages/Salaries - Overtime	1,686	7,888	9,300	9,925	10,410	10,835	11,165
101-315-967.00	Fringe Benefits	1,081	5,274	5,540	5,845	6,370	6,630	6,760
		<u>2,999</u>	<u>14,284</u>	<u>16,155</u>	<u>17,110</u>	<u>18,160</u>	<u>18,885</u>	<u>19,365</u>
Patrol Car Maintenance - DPW								
101-316-706.00	Wages/Salaries	147	-	-	-	-	-	-
101-316-967.00	Fringe Benefits	150	-	-	-	-	-	-
		<u>297</u>	-	-	-	-	-	-
Total Expenditures - Police Department		<u>2,625,437</u>	<u>2,604,999</u>	<u>2,758,266</u>	<u>2,964,819</u>	<u>3,149,980</u>	<u>3,304,935</u>	<u>3,447,485</u>

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Fire Department

FUND NUMBER: 101-340
through 101-345

SUPERVISOR: Fire Chief



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Fire Department - continued

General Description of Activity

The Fire Department's Mission is to provide professional fire prevention, fire suppression, public education and emergency medical services to the residents of and visitors to the Cities of Northville and Plymouth, to participate fully in intergovernmental organizations dedicated to the same or related missions, and to do so in a safe, prompt, efficient and cost-effective manner.

Proposed Fiscal Year Overview

The City has been providing fire service to the City of Plymouth since January 1, 2012. The proposed budget increases 3.3% primarily due to proposed wage and fringe benefit adjustments, insurance premiums, and a contingency for unforeseen items. Costs will be reimbursed by the City of Plymouth based upon a pro-rata share of runs in the prior calendar year. The ratio for FY2018 is set at 56% for Plymouth and 44% for Northville, reflecting a three percentage point difference from the prior year.

Action Steps Related to City Council Goals & Objectives

Long-term financial stability - continue to search for grants for the replacement of equipment & training.

Departmental Goals & Objectives

- Seek opportunities to improve the services provided by the Department through the development and implementation of a comprehensive strategic plan.
- Promote professionalism and high standards through annual evaluation of personnel and providing policies and procedures to govern Department operations.
- Promote effective leadership through a robust promotional process and the training of current and future leaders.
- Promote and effective training program through support of the Training Committee, promoting attendance at advanced training opportunities and the development of a formal field training program.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Fire Department – continued

Departmental Goals & Objectives - continued

- Promote an effective Fire Prevention Division through support for plan review, inspections, pre-plan development and home fire safety evaluations.
- Provide for well-maintained and current apparatus, equipment and facilities, including planning for upcoming capital expenditures.
- Support the work of intergovernmental organizations in which we participate.

Performance Measures

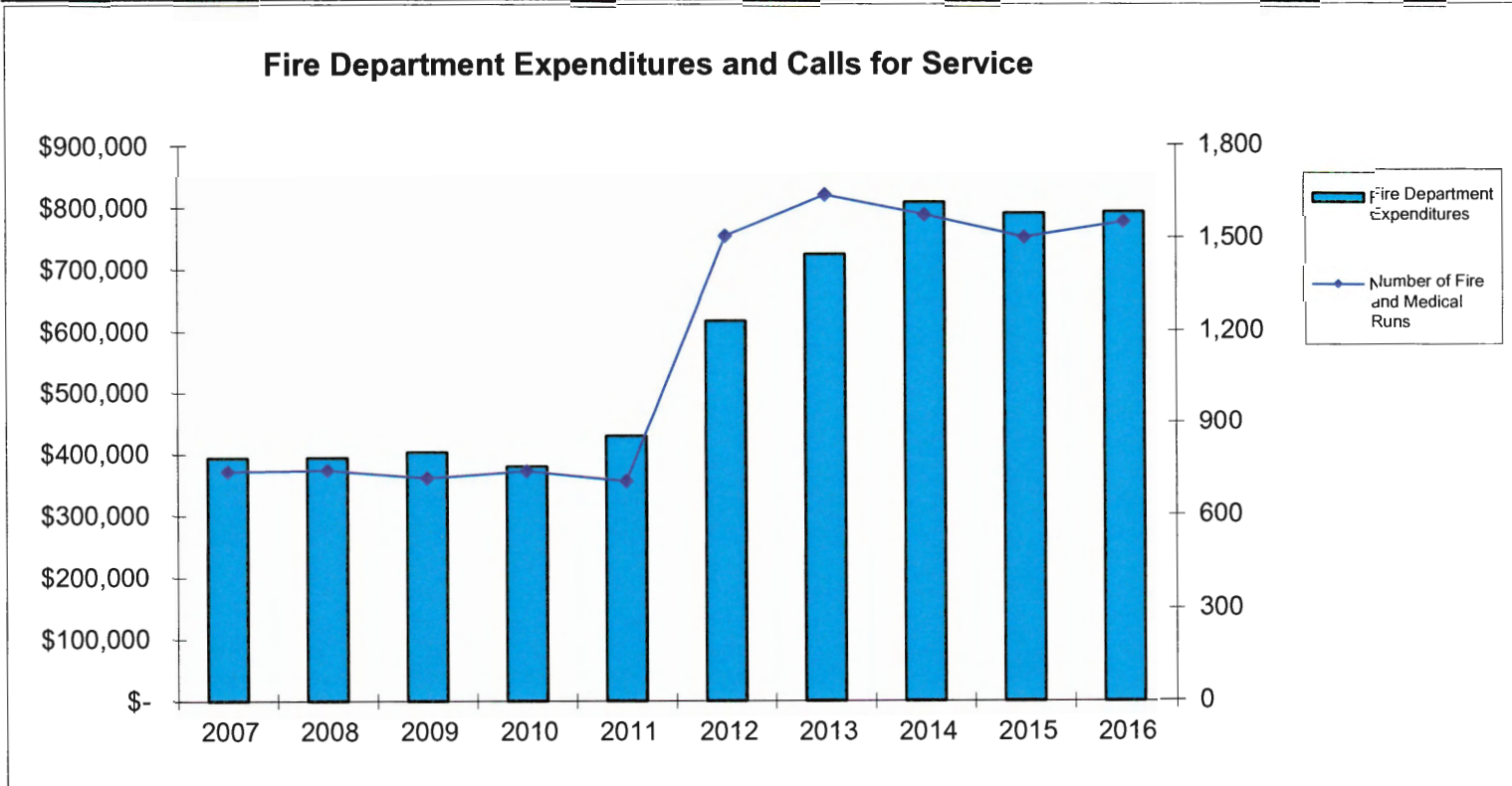
Measure	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Target
Outputs					
Number of Runs – Northville	658 (42%)	611 (41%)	685 (44%)	651 (42%)	651 (42%)
Number of Runs – Plymouth	917 (58%)	891 (59%)	868 (56%)	892 (58%)	892 (58%)
Efficiency & Effectiveness Measures					
ISO Rating – Station 1 (Northville)	6	6	6	6	6
ISO Rating – Station 2 (Plymouth)	4	4	4	4	4
Average Response Time – Station 1 (Note 1)	7.0	6.1	6.2	6.5	6.5
Average Response Time - Station 2 (Note 2)	8.1	7.9	7.6	8.0	8.0
% of Runs that are Fire-related	31%	30%	32%	30%	30%
Department Cost per Capita (fiscal year) - combined population (15,102)	\$53	\$52	\$56	\$58	\$60

Note 1 – minutes measured from time of dispatch

Note 2 – minutes measured from time call answered in dispatch center

City of Northville
Fire Department Expenditures and Calls for Service
Ten Year Trend - 2007 through 2016

The graph below shows the total number of fire and medical runs made by the fire department compared to the annual spending for all fire department activities. Prior to FY 2012 when the department was expanded to provide fire service to the City of Plymouth, the number of calls for fire services increased an average of 2% while the expenditures increased an average of 4%. In FY 2012, expenditures increased 44% to cover the full expansion of the department. Expenditures are only somewhat correlated with number of calls for service. Because the City's Department is primarily staffed by paid-on-call personnel, a significant portion of the Department's expenditures (31%) are fixed costs such as training, equipment maintenance, and administration. A paid-on-call department structure allows the operating costs (69%) to be more cost effective because of the direct correlation between calls for service and operating wages.



**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Fire Department

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Fire Administration								
101-340-706.14	Wages - Clerical Regular	11,805	13,080	13,425	13,770	14,125	14,485	14,680
101-340-707.00	Wages - Clerical Overtime	63	37	70	70	70	75	75
101-340-708.01	Wages - Admin & Officers	67,938	67,416	73,020	74,840	76,720	78,635	79,595
101-340-708.03	Wages - Training/Other	57,989	58,269	60,640	62,150	63,690	65,285	66,110
101-340-716.00	Disability Income Insurance	6,606	5,951	5,955	5,955	6,500	6,500	6,500
101-340-744.00	Uniforms & Clothing	3,191	6,273	5,000	5,000	5,000	5,000	5,000
101-340-768.00	Laundry & Cleaning	550	550	550	550	550	550	550
101-340-801.00	Contractual Services	-	7,353	-	-	-	-	-
101-340-801.19	IT Support & Improvements	7,711	5,318	6,145	6,180	6,195	6,210	6,225
101-340-802.01	Legal Services - General & Labor	-	278	200	200	200	200	200
101-340-804.01	Employee Physicals & Tests	2,955	7,316	5,000	5,000	5,000	5,000	5,000
101-340-828.00	Medical Certificate Renewals	400	200	350	225	375	225	375
101-340-861.00	Vehicle Allowance	6,000	6,000	6,000	6,000	6,000	6,000	6,000
101-340-864.00	Conferences & Meetings	140	51	520	250	550	250	550
101-340-910.00	Liability & Property Insurance	1,233	884	465	1,450	1,490	1,530	1,580
101-340-958.00	Memberships & Dues	1,063	1,100	1,095	1,135	1,135	1,135	1,135
101-340-960.00	Education & Training	2,524	6,273	15,125	6,650	7,050	7,050	7,050
101-340-967.00	Fringe Benefits	57,162	58,474	55,140	56,345	59,995	62,925	63,645
101-340-967.01	Unemployment Compensation	4,719	-	-	-	-	-	-
101-340-967.09	Retiree Healthcare Costs	10,487	-	-	-	-	-	-
101-340-971.00	Apparatus, Supplies & Tools	35,143	-	-	-	-	-	-
		277,679	244,823	248,700	245,770	254,645	261,055	264,270

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**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Fire Department (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Fire Operations								
101-341-708.00	Wages - Firefighting	314,800	303,085	329,845	338,715	347,745	357,025	361,745
101-341-708.02	Wages - Mutual Aid	13,852	24,741	20,000	20,000	20,000	20,000	20,000
101-341-708.04	Wages - Station Coverage/Insp	40,888	40,819	45,830	46,975	48,160	49,355	49,955
101-341-740.00	Operating Supplies	13,783	43,120	43,360	44,110	46,610	46,610	46,610
101-341-751.00	Fuel & Oil	-	153	200	200	200	200	200
101-341-801.00	Contractual Services	2,255	-	1,000	-	-	-	-
101-341-851.00	Radio Maintenance	7,643	4,554	5,185	4,000	4,000	4,000	4,000
101-341-967.00	Fringe Benefits	41,248	44,397	47,990	49,205	50,445	51,715	52,360
		434,469	460,869	493,410	503,205	517,160	528,905	534,870
Fire Maintenance								
101-342-781.00	Automotive Parts	2,762	3,358	3,500	3,500	3,500	3,500	3,500
101-342-939.00	Automotive Service	21,170	16,794	20,000	20,000	20,000	20,000	20,000
		23,932	20,152	23,500	23,500	23,500	23,500	23,500
Fire Racetrack Operations								
101-343-706.00	Wages/Salaries	2,934	1,327	3,000	3,000	3,000	3,000	3,000
101-343-708.04	Wages - Fire Inspections	-	-	-	-	-	-	-
101-343-967.00	Fringe Benefits	253	135	385	385	385	385	385
		3,187	1,462	3,385	3,385	3,385	3,385	3,385

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Fire Department (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Northville Station Admin & Operations								
101-344-708.08	Wages - Special Event Coverage	4,999	2,973	4,820	4,940	5,065	5,190	5,255
101-344-751.00	Fuel & Oil	2,697	1,870	2,050	2,075	2,100	2,125	2,150
101-334-829.00	Mutual Aid/EMS Participation	2,656	2,657	2,660	2,660	2,660	2,660	2,660
101-344-913.00	Vehicle Insurance	11,269	6,448	5,970	18,670	19,230	19,810	20,400
101-344-943.08	Hydrant Rental	10,144	10,144	10,145	10,145	10,145	10,145	10,145
101-344-967.00	Fringe Benefits	602	381	585	600	615	630	640
101-344-967.04	Unfunded Pension Contribution	-	7,839	8,695	9,965	11,020	12,200	13,520
101-344-967.09	Retiree Healthcare Costs	-	10,285	12,455	12,710	13,270	13,850	14,460
		32,367	42,597	47,380	61,765	64,105	66,610	69,230
Plymouth Station Admin & Operations								
101-345-708.08	Wages - Special Event Coverage	13,805	15,202	22,035	22,585	23,155	23,730	24,020
101-345-829.00	Mutual Aid/EMS Participation	3,005	3,005	3,005	3,005	3,005	3,005	3,005
101-345-967.00	Fringe Benefits	1,684	1,771	2,675	2,740	2,810	2,880	2,915
101-345-967.04	Unfunded Pension Contribution	-	1,171	1,300	1,425	1,580	1,750	1,940
101-345-967.09	Retiree Healthcare Costs	-	1,474	1,865	1,905	1,990	2,070	2,160
		18,494	22,623	30,880	31,660	32,540	33,435	34,040
Fire Department Contingency								
101-340-956.00	Contingency	-	-	3,975	10,000	10,000	10,000	28,010
		-	-	3,975	10,000	10,000	10,000	28,010
Total Expenditures - Fire Department		790,128	792,526	851,230	879,285	905,335	926,890	957,305

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Technology

FUND NUMBER: 101-350

SUPERVISOR: Finance Director/Treasurer

General Description of Activity

This department is responsible for oversight of the City’s investment in technology, information system administration, and the telecommunication system. Staff time is devoted toward technology planning, hardware and software maintenance, as well as support and training to other City departments. This range of support includes a wide area network with one virtual server and 50+ personal computer workstations connected to four City buildings. The City contracts with Northville Township for IT support and technology planning.

Proposed Fiscal Year Overview

The overall decrease of 10% is due to the purchase of the Building Department software in the prior year. Total expenditures fluctuate year to year due to timing of technology improvements.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Efficiency & Effectiveness Measures					
Departmental Cost per Capita	\$21	\$21	\$23	\$14	\$12

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Administration

Technology

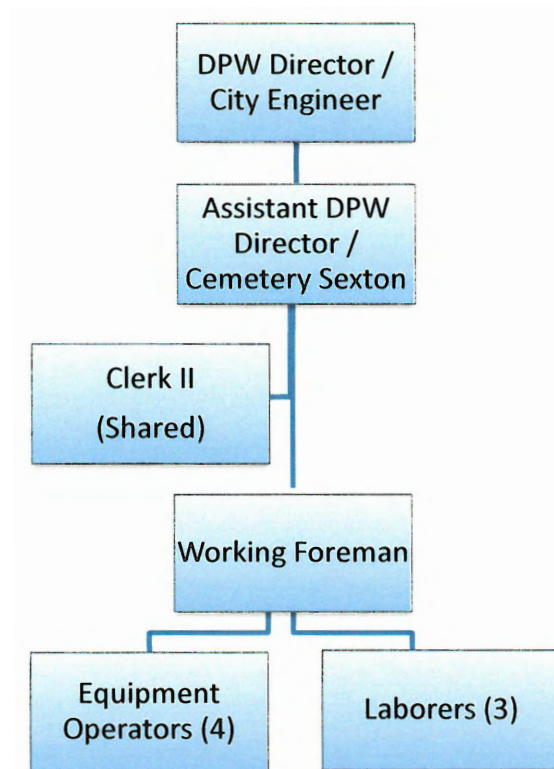
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-350-706.00	Wages - Regular Full Time	4,720	4,938	5,020	5,150	5,280	5,410	5,480
101-350-707.00	Wages - Regular Overtime	-	179	1,000	-	-	-	-
101-350-710.00	Wages - Part time	-	-	3,000	2,500	-	-	-
101-350-726.00	Supplies	372	100	250	250	250	250	250
101-350-801.00	Contractual Services	12,175	17,669	18,700	17,500	19,000	17,500	19,000
101-350-801.19	Computer Program Services	15,668	24,886	29,470	30,325	30,540	31,345	31,535
101-350-801.34	Web Site Maintenance	10,311	10,856	-	-	-	-	-
101-350-801.35	Internet Access	2,048	1,523	1,665	1,675	1,685	1,695	1,695
101-350-853.00	Telephone/Communications	360	360	360	360	360	360	360
101-350-960.00	Education & Training	11,559	-	4,665	200	200	200	200
101-350-967.00	Fringe Benefits	2,310	2,570	3,345	2,395	2,635	2,755	2,795
101-350-967.04	Unfunded Pension Contributions	3,576	-	-	-	-	-	-
101-350-982.00	Computer Peripherals	19,394	30,702	3,000	3,000	3,000	28,000	3,000
101-350-982.01	Computer Software	31,698	6,941	6,150	3,000	3,000	3,000	3,000
101-350-982.02	Major Hardware Replacements	-	21,857	-	-	5,700	100,000	-
101-350-983.00	Document Imaging	12,629	11,770	4,160	4,240	4,320	4,410	4,500
101-350-984.00	GIS Assistance	-	7	2,010	4,020	4,100	4,100	4,100
	Total Expenditures	126,820	134,358	82,795	74,615	80,070	199,025	75,915

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Department of Public Works

FUND NUMBER: 101-441
through 101-546

SUPERVISOR: Director, Department of Public Works



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Department of Public Works – continued

General Description of Activity

This activity provides for the administrative direction along with the traditional operational functions of Public Works services including civic events, street lighting, and parking system maintenance.

Proposed Fiscal Year Overview

The proposed budget increases 4.4% over the prior year. This is primarily related to increases in wages and fringe benefits, unfunded pension contributions, and retiree healthcare.

Departmental Goals & Objectives

- Assist with civic events and activities in the downtown area.
- Provide clean streets and parking facilities.
- Provide and maintain safe services at levels consistent with current economic realities.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Street Lights Replaced	174	2	1	3	2
Number of Civic Events Worked	6	7	7	7	7
Number of Parking Spaces	1,529	1,529	1,529	1,529	1,529
Efficiency & Effectiveness Measures					
Departmental Cost per Capita	\$87	\$82	\$89	\$90	\$94

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Department of Public Works

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Administration								
101-441-706.14	Wages-Administration	95,133	99,328	105,795	109,060	106,690	110,050	112,150
101-441-726.00	Supplies	425	260	360	400	360	360	360
101-441-744.00	Uniforms & Clothing	4,474	3,178	3,500	3,500	3,500	3,500	3,500
101-441-746.00	Meal Allowance	476	(7)	500	500	500	500	500
101-441-801.00	Contractual Services	728	7,017	1,770	2,000	300	300	300
101-441-801.25	Northville Matters Newsletter	3,158	3,160	-	-	-	-	-
101-441-803.00	Engineering Services	922	2,125	1,000	1,000	300	300	300
101-441-828.00	Medical Certificate Renewals	390	1,128	900	1,350	905	905	905
101-441-861.00	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	3,000
101-441-942.00	Land Rental	140	140	145	150	155	160	160
101-441-958.00	Memberships & Dues	1,581	3,165	3,405	3,405	3,405	3,405	3,405
101-441-960.00	Education & Training	732	949	1,000	1,000	1,000	1,000	1,000
101-441-967.00	Fringe Benefits	44,747	47,146	49,795	52,750	58,500	61,475	62,585
101-441-967.04	Unfunded Pension Contributions	10,483	26,012	28,940	31,740	35,100	38,860	43,060
101-441-967.09	Retiree Healthcare Premiums	14,681	44,890	43,700	46,055	48,540	51,185	53,990
101-441-984.00	GIS Services	455	730	-	-	-	-	-
		181,525	242,221	243,810	255,910	262,255	275,000	285,215

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Department of Public Works (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Civic Events								
101-444-706.00	Wages/Salaries	3,418	9,584	10,500	10,830	11,180	11,720	12,440
101-444-707.00	Wages/Salaries - Overtime	2,802	2,827	3,500	3,610	3,750	3,965	4,250
101-444-775.00	Materials	875	613	1,600	1,600	1,600	1,600	1,600
101-444-943.00	Equipment Rental	2,059	6,626	6,000	6,050	6,110	6,170	6,230
101-444-967.00	Fringe Benefits	6,545	13,418	13,640	14,350	15,250	16,205	17,075
101-444-967.04	Unfunded Pension Contributions	2,024	-	-	-	-	-	-
101-444-967.09	Retiree Healthcare Premiums	2,830	-	-	-	-	-	-
		20,553	33,068	35,240	36,440	37,890	39,660	41,595
Public Works Miscellaneous								
101-445-706.00	Wages/Salaries	53	663	250	255	265	280	300
101-445-706.01	DPW Standby Pay	10,831	11,932	11,285	12,335	12,645	12,965	13,125
101-445-707.00	Wages - Regular Overtime	-	197	-	-	-	-	-
101-445-775.00	Materials	277	597	200	200	200	200	200
101-445-900.00	Printing & Publishing	118	-	-	-	-	-	-
101-445-943.00	Equipment Rental	-	380	400	400	400	400	400
101-445-967.00	Fringe Benefits	10,656	12,535	11,240	12,515	13,185	13,680	13,730
101-445-967.04	Unfunded Pension Contributions	2,638	-	-	-	-	-	-
101-445-967.09	Retiree Healthcare Premiums	3,641	-	-	-	-	-	-
		28,214	26,304	23,375	25,705	26,695	27,525	27,755
Street Lighting								
101-450-920.01	Electric Power	118,961	116,673	128,090	130,650	133,260	135,910	138,610
101-450-920.02	Natural Gas	19,742	17,610	17,600	18,000	18,140	18,380	18,630
		138,703	134,283	145,690	148,650	151,400	154,290	157,240

- continued -

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Department of Public Works (continued)

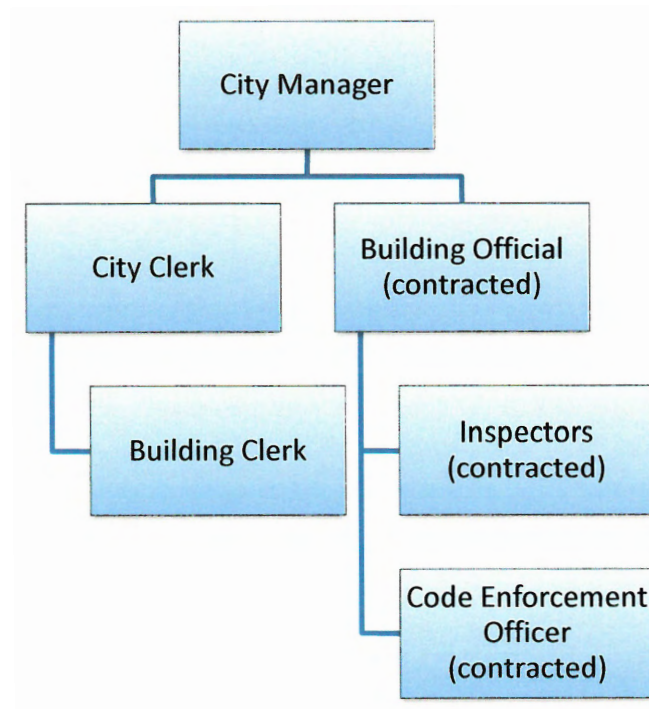
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Parking System Maintenance								
101-546-706.00	Wages/Salaries	15,670	11,740	10,000	8,255	8,525	8,935	9,485
101-546-707.00	Wages/Salaries - Overtime	1,684	709	2,000	2,050	2,130	2,255	2,420
101-546-775.00	Materials	6,379	5,014	10,340	10,500	10,650	10,800	10,950
101-546-801.00	Contractual Services	20,646	30,376	21,205	24,250	24,535	25,030	25,260
101-546-853.00	Telephone	401	330	400	400	400	400	400
101-546-910.00	Insurance	4,481	2,928	1,850	5,790	5,960	6,140	6,320
101-546-920.01	Electric Power	26,133	20,371	22,210	22,890	23,580	24,300	25,030
101-546-920.03	Water & Sewer Service	6	18	100	100	100	100	100
101-546-943.00	Equipment Rental	21,543	9,193	10,000	10,500	10,610	10,720	10,830
101-546-967.00	Fringe Benefits	18,686	13,479	11,745	10,240	10,885	11,560	12,180
101-546-967.04	Unfunded Pension Contributions	2,622	-	-	-	-	-	-
101-546-967.09	Retiree Healthcare Premiums	3,593	-	-	-	-	-	-
		121,844	94,158	89,850	94,975	97,375	100,240	102,975
Total Expenditures - Department of Public Works		490,839	530,034	537,965	561,680	575,615	596,715	614,780

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Planning, Zoning, and Inspection Services

FUND NUMBER: 101-560
through 101-562

SUPERVISOR: City Manager



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Description of Activity

Planning, Zoning, and Inspection Services – continued

The mission of the Building Department is to effectively administer the State of Michigan Construction Codes and local ordinances to ensure public health, safety, and welfare in the City of Northville.

Planning & Zoning: This division includes expenditures for the Planning Commission, Board of Zoning Appeals, and Historic District Commission. These expenditures are primarily paid to the Planning Consultant for City matters. Agendas and meeting packets for the Planning Commission, Board of Zoning Appeals, and Historic District Commission are prepared by the Building Department.

Building Department: The purpose of the Building Department is to issue permits; and license, monitor, inspect, and enforce building, zoning, signage codes, state barrier-free codes, state construction codes, and historic district requirements for all construction, renovations, and additions to commercial, industrial, and residential property within the City. In addition, all electrical, plumbing, and heating and cooling inspections are performed by two independent contractors, under the supervision of the Building Official. This Department is also responsible for the retaining, reviewing, and storage of the required site plans and construction documentation.

Code Enforcement: The Code Enforcement Officer is responsible for enforcing the City of Northville Code of Ordinances and Zoning Ordinances.

Proposed Fiscal Year Overview

Planning and Zoning Division

The FY2018 budget provides for the expenditures pertaining to the Planning Commission, Historic District Commission, and Board of Zoning Appeals. Planning Consultant services are also recorded in this Fund. The budget also includes funds for contracted services to assist the Planning Commission, Historic District Commission, and Board of Zoning Appeals. The City contracts with Carlisle/Wortman to provide these services.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Planning, Zoning, and Inspection Services – continued

Building and Code Enforcement Division

The FY2018 budget provides for the continuation of contracting Building Official services, Building Inspections, Tree Preservation Administration, and Zoning Ordinance Administration with Carlisle/Wortman – Code Enforcement Services Division. Code Enforcement services will continue to be contracted with Northville Township. Plumbing/Mechanical and Electrical inspection services are separately sub-contracted.

The FY2018 budget reflects a reallocation of a portion of the City Clerk and Building Clerk wages to more accurately reflect where staff time is spent. As such, Planning and Zoning Division (560) will see an increase in wages and fringes. Building and Code Enforcement Division (562) will see an offsetting decrease in wages and fringes.

The overall FY2018 budget is higher 11% than the prior year, primarily due to the proposed Historic District Survey project.

Action Steps Related to City Council Goals & Objectives

Long-term financial stability

- Review the Building Department fee schedules to ensure fees are fair, yet provide sufficient revenue to cover costs.

Communications

- Complete implementation of Field Inspection and Online Inspection scheduling services for residents and contractors.
- Promote use of online inspection services for resident and contractor inspection scheduling.
- Continue to review the website. Expand the number of documents and information available for resident and contractor access and use.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Departmental Goals & Objectives

- Revise permit applications for uniformity and clarity.
- Use the MDEQ site to create a map of known contaminated land. Include information of any available grant opportunities to assist in funding cleanup.
- Create a procedures and contacts page for MDEQ/City requirements for flood plain, soil erosion permits, projects by the river, etc. and include this information with building permit applications and as a resource/handout for residents and builders.
- Revise, as needed, the various applications pertaining to the Planning Commission, Board of Zoning Appeals, and Historic District Commission.
- Assist the Planning Consultant in coordinating the Historic District Survey Grant. Present the survey results at a special meeting.
- Inspect Historic District projects to ensure that those projects within the Historic District are being completed in accordance with the approvals granted by the Historic District Commission.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

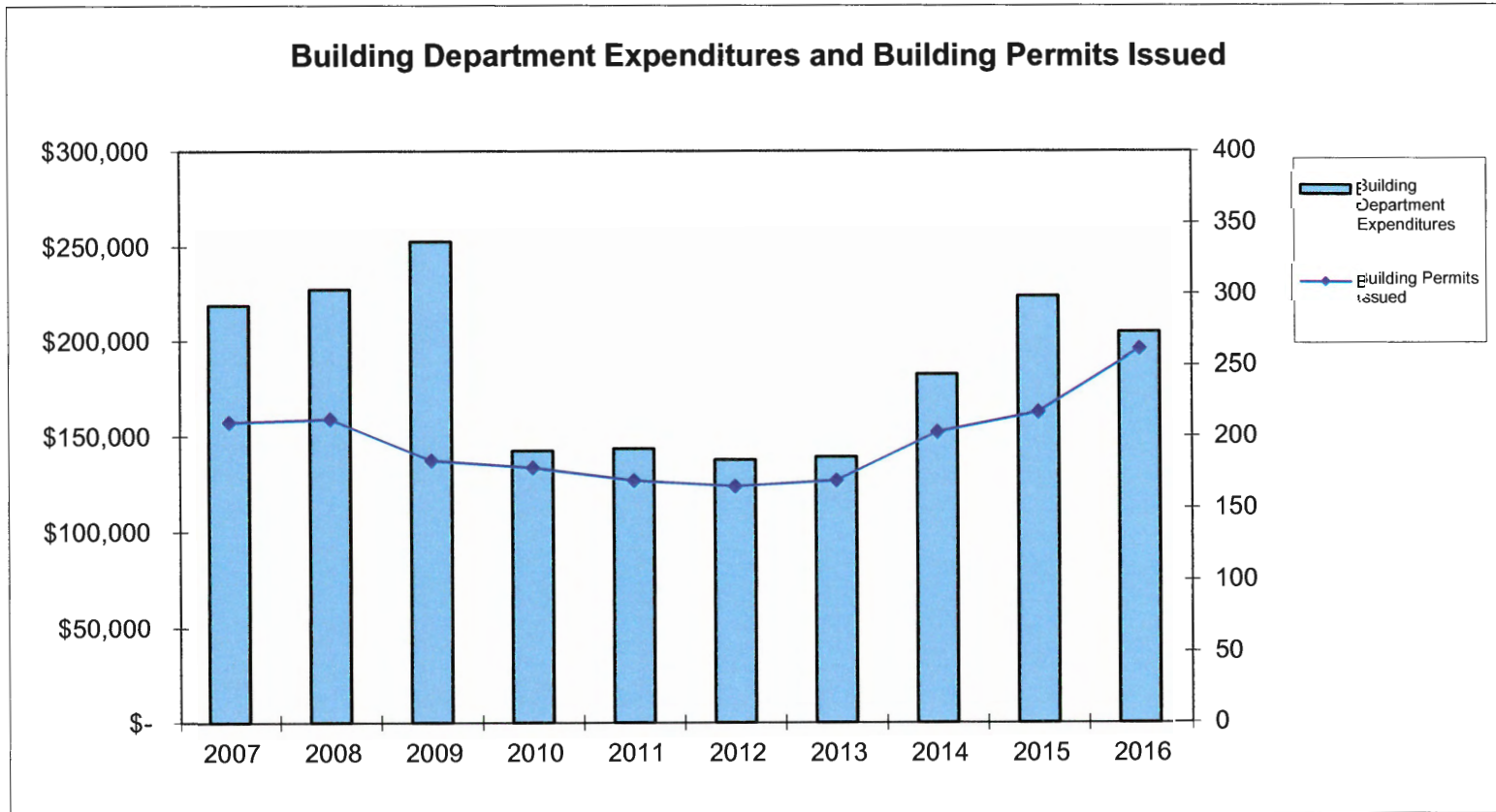
Planning, Zoning, and Inspection Services – continued

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Building Permits Issued	203	217	261	200	200
Certificates of Occupancy Issued	15	5	21	10	10
Number of Inspections	824	1,184	1,082	1,100	1,100
New Site Plan Applications	3	3	2	3	3
New Rezoning Applications	0	0	0	0	0
New Residential Units Permitted	16	11	8	10	10
Construction Plans Reviewed	203	201	222	200	200
Zoning Cases Processed	8	4	4	5	5
Site Plans Reviewed	3	3	2	5	5
Tree Permit Inspections	24	29	25	20	20
Sign Reviews	9	14	17	10	10
HDC Applications Processed	25	53	42	25	25
New Business Walk Thru Inspections	13	6	15	5	5
Snow Violation Inspections	2	2	0	0	0
Demolition Inspections	13	8	4	5	5
Efficiency & Effectiveness Measures					
Departmental Cost per Capita	\$44	\$48	\$43	\$46	\$51

City of Northville
Building Department Expenditures and Building Permits Issued
Ten Year Trend - 2007 through 2016

The graph below shows the total number of building permits issued by the City of Northville compared to the annual expenditures for building and code enforcement activities. During the past ten years, the number of building permits issued has increased approximately 1.5% per year. At the same time, expenditures steadily increased until FY 2010 when the department was reorganized. The City no longer employs a full time building inspector but rather contracts out for these services. 2016 experienced a 20% increase in building permit activity from the prior year.



City of Northville
**Line Item Budget for the Year Ended June 30, 2018 and
 Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Planning, Zoning and Inspection

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Planning and Zoning Division								
101-560-706.00	Wages/Salaries	-	-	-	18,430	18,895	19,380	19,630
101-560-707.00	Wages OT - Board/Comm Minutes	240	218	310	320	325	335	340
101-560-740.00	Operating Supplies	-	95	330	330	330	330	330
101-560-802.11	Contracted Transcription Services	6,769	6,325	7,700	7,700	7,700	7,700	7,700
101-560-807.02	Historic District Services	12,075	7,050	10,000	10,000	10,000	10,000	10,000
101-560-807.03	Board of Zoning Appeals Services	2,592	2,058	5,000	5,000	5,000	5,000	5,000
101-560-807.05	Zoning Ordinance Amendments	15,445	7,028	8,000	8,000	8,000	8,000	8,000
101-560-807.06	Development Reviews	7,687	8,657	10,000	10,000	10,000	10,000	10,000
101-560-807.07	Planning Commission Meetings	6,005	3,275	5,000	5,000	5,000	5,000	5,000
101-560-807.08	Planning Comm. Consultation	7,327	11,082	10,000	10,000	10,000	10,000	10,000
101-560-807.09	Historic District Inspections	-	-	150	150	150	150	150
101-560-807.10	Master Plan Update	3,391	-	-	-	20,000	-	-
101-560-807.11	Historic District Survey	-	3,860	2,500	44,420	-	-	-
101-560-863.00	Mileage	-	-	-	150	150	150	150
101-560-900.00	Printing & Publishing	2,385	3,747	3,750	3,750	3,750	3,750	3,750
101-560-958.00	Memberships & Dues	-	150	150	150	150	150	150
101-560-960.00	Education & Training	-	-	250	250	250	250	250
101-560-967.00	Fringe Benefits	174	179	205	10,705	11,575	12,030	12,180
101-560-984.00	GIS Services	1,305	715	-	-	-	-	-
		65,395	54,439	63,345	134,355	111,275	92,225	92,630

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Planning, Zoning and Inspection (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Building and Code Enforcement Division								
101-562-706.00	Wages/Salaries	40,076	45,815	50,465	33,325	34,180	35,055	35,515
101-562-707.00	Wages/Salaries - Overtime	245	326	620	635	650	670	675
101-562-740.00	Operating Supplies	318	313	500	460	425	425	425
101-562-801.00	Contracted Electrical Inspector	6,534	6,624	8,000	8,000	8,000	8,000	8,000
101-562-802.08	Contracted Building Official & Inspection Services	75,148	59,872	56,280	56,280	56,630	56,980	57,340
101-562-802.09	Contracted Code Enforcement	983	394	700	700	700	700	700
101-562-802.10	Contracted Plumb/Mech Inspector	13,208	13,120	14,500	14,500	14,500	14,500	14,500
101-562-863.00	Mileage Reimbursement	429	97	200	50	50	50	50
101-562-900.00	Printing & Publishing	365	-	1,100	1,100	1,100	1,100	1,100
101-562-917.00	Worker's Comp Insurance	-	99	-	-	-	-	-
101-562-960.00	Education & Training	-	-	200	200	200	200	200
101-562-967.00	Fringe Benefits	26,887	30,422	30,810	20,955	22,535	23,115	23,410
101-562-967.04	Unfunded Pension Contributions	27,339	26,415	29,710	14,235	15,740	17,420	19,300
101-562-967.09	Retiree Healthcare Premiums	32,263	21,245	17,805	19,567	21,530	23,690	26,060
		223,795	204,742	210,890	170,007	176,240	181,905	187,275
	Total Expenditures	289,190	259,181	274,235	304,362	287,515	274,130	279,905

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Shared Services

FUND NUMBER: 101-690

SUPERVISOR: Finance Director/Treasurer

General Description of Activity

This activity accounts for the General Fund contribution to the shared service agreement that the City has entered into with the Charter Township of Northville as a financial partner. Shared services include Parks & Recreation, Senior Adult Services, and Northville Youth Assistance. Northville Public Schools is a third partner to these agreements as they provide facility space for the activities. The latest amendment to the cost-sharing formula portion of the agreement, between the City and the Township, was in May 1999.

This fund also records the unfunded portion of pension costs related to a library retiree from when it was a department of the City.

Proposed Fiscal Year Overview

Budgets related to the transfers made to support these activities are presented in Appendix C – Shared Services. The City's share remains increases slightly from 16.1% to 16.2%. The calculation for the contribution formula is shown on page C-2.

Long Term Plan

Contribution levels for future years are expected to remain consistent with FY18.

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Shared Services

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Shared Services								
101-690-950.05	Parks & Recreation Commission	161,974	162,988	162,988	164,003	164,003	164,003	164,003
101-690-950.08	Senior Adult Services	29,709	29,895	30,493	30,543	30,543	30,543	30,543
101-690-950.10	Northville Youth Assistance	17,405	17,750	18,010	18,010	18,010	18,010	18,010
101-690-967.04	Unfunded Pension Contribution	7,579	7,692	7,414	8,150	9,010	9,970	11,040
Total Expenditures - Shared Services		216,667	218,325	218,905	220,706	221,566	222,526	223,596

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Contributions to Other Funds

FUND NUMBER: 101-775

SUPERVISOR: Finance Director/Treasurer

General Description of Activity

This activity represents transfers to other funds for operating activities, debt service, and capital equipment and/or project needs.

Proposed Fiscal Year Overview

Current year activity consists primarily of the following.

- Operating transfer to the Fire Equipment Replacement Fund (#402) to add to the reserve for future equipment replacement of \$146,840.
- Operating transfer to the Police Equipment Replacement Fund (#403) to add to the reserve for future equipment replacement of \$43,000.
- Operating transfer to the Public Improvement Fund (#401) to add to the reserve for future technology replacement of \$20,000.
- Operating transfer to the Water & Sewer Fund to replenish cash reserves of \$146,840.

Long Term Goals & Objectives

It is anticipated that the need for contributions to other funds for operations and capital equipment will continue to be required from the General Fund.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

GENERAL FUND EXPENDITURES - Contributions to Other Funds

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
101-775-725.00	Payroll Fund	300,000	380,000	150,000	-	-	-	-
101-775-950.20	DDA	-	-	21,000	-	-	-	-
101-775-950.25	Allen Terrace Operating Fund	14,850	15,090	15,330	15,470	15,620	15,780	15,940
101-775-950.29	Water & Sewer Fund	-	239,106	164,844	178,845	-	-	-
101-775-950.31	Fire Equipment Replacement	205,147	596,718	122,466	146,840	146,839	127,089	124,149
101-775-950.36	Police Equipment Replacement	65,000	38,000	39,000	43,000	51,000	51,000	68,000
101-775-950.46	Public Improvement Fund	260,173	347,000	32,000	20,000	20,000	20,000	20,000
Total Expenditures - Contributions to Other Funds		845,170	1,615,914	544,640	404,155	233,459	213,869	228,089

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Debt Service

FUND NUMBER: 101-921

SUPERVISOR: Finance Director/Treasurer

General Description of Activity

This activity represents payment of principal and interest related to bonds and installment purchase contracts.

Proposed Fiscal Year Overview

In September 2015, the City financed the purchase of an aerial truck for the Fire Department in the amount of \$462,896. This installment purchase contract is for a term of ten years at a rate of 2.57%. The debt service payment for FY2018 is \$52,306. 56% of that amount will be paid by the City of Plymouth per the cost sharing agreement between the two communities.

Long Term Plan

The City attempts to purchase capital items on a pay-as-you-go basis whenever possible. There are no plans to issue any additional debt at this time.

The final payment of the installment purchase contract is due on October 1, 2025. The percentage payable by the City of Plymouth will be determined each year according to the run volumes each calendar year.

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

GENERAL FUND EXPENDITURES - Debt Service

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Debt Service - 2015 Installment Purchase Contract								
101-921-990.02	Bond Interest	-	6,242	11,367	10,306	9,213	8,096	6,939
101-921-990.04	Bond Principal	-	-	40,596	42,000	43,000	44,000	46,000
Total Expenditures - Debt Service		-	6,242	51,963	52,306	52,213	52,096	52,939

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Insurance, Central Supplies and Unallocated Reserve

FUND NUMBER: 101-925
through 101-997

SUPERVISOR: City Manager

General Description of Activity

Insurance

This activity includes the cost of participating in a risk management pool through the Michigan Municipal Risk Management Authority (MMRMA). In addition, a loss reserve has been established to cover deductibles and uninsured losses.

Central Supplies

Central Supplies encompasses office supplies, copy machine supplies and maintenance, postage, office equipment maintenance, computer supplies, office equipment purchase, and coffee service. These items deal with use, for the most part, by Municipal Building Departments. Office supplies used exclusively by individual departments are charged to that department's supplies budget. Departments that handle all of their office supplies in their respective budgets are the Public Works Department, Police Department, Allen Terrace, the Downtown Development Authority, and the Parks and Recreation Department.

Reserves

The Unallocated Reserve is intended to provide for wage adjustment contingencies and for unusual and/or unforeseen expenditures.

Proposed Fiscal Year Overview

Insurance: The City's contribution is estimated to increase by 3% for FY 2018. This is due to external market factors in the insurance industry which causes MMRMA's rates to increase. The City contribution to MMRMA is allocated to the various funds based upon factors which include real and personal property values, quantity and type of vehicles, and prior year expenditure levels. Therefore, increases in some funds may vary from 3%. In addition, a distribution from MMRMA reduced premiums in the prior three years.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Insurance, Central Supplies and Unallocated Reserve – continued

Central Supplies: FY 2018 is expected to remain fairly consistent with the prior year.

Unallocated Reserve: The FY 2018 unallocated reserve is budgeted at \$150,000 for unforeseen expenditures and a contingency for Police Department 12-hour shifts. This amount represents approximately 2% of the proposed General Fund expenditures.

Long Term Plan

In preparing a five year plan, it is acceptable practice to include a larger reserve for factors unknown at this time. The unallocated reserve will remain at approximately \$150,000 per year in addition to a contingency for wage adjustments in FY2021 as labor contracts expire in December 2020.

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

**GENERAL FUND EXPENDITURES - Insurance,
Central Supplies and Unallocated Reserve**

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Insurance								
101-925-910.00	Liability Insurance	17,414	13,063	7,715	24,130	24,850	25,600	26,370
Central Supplies								
101-946-728.00	Office Supplies	1,610	1,663	2,000	2,000	2,000	2,000	2,000
101-946-730.00	Postage	7,798	10,128	10,210	10,675	10,675	10,675	10,675
101-946-739.02	Computer Supplies	2,325	2,644	2,970	3,030	3,090	3,150	3,210
101-946-739.03	Copiers-Maintenance	5,441	2,542	3,865	3,865	3,865	3,865	3,865
101-946-739.04	Copiers-Supplies	1,802	2,021	2,050	2,050	2,050	2,050	2,050
101-946-750.00	Coffee Service	95	142	200	200	200	200	200
101-946-801.11	Office Equipment Maintenance	1,960	1,466	1,550	2,205	2,205	2,205	2,205
		21,031	20,606	22,845	24,025	24,085	24,145	24,205
Reserves								
101-997-957.00	Unallocated Reserve	-	-	25,000	150,000	151,250	152,530	215,130
		-	-	25,000	150,000	151,250	152,530	215,130
Total Expenditures - Insurance, Central Supplies and Unallocated Reserve								
		38,445	33,669	55,560	198,155	200,185	202,275	265,705

SECTION V
SPECIAL REVENUE FUNDS

Special Revenue Funds are used to detail transactions in which the funding source is legally restricted to be spent for specific purposes. Each Fund has an overview section, graphs demonstrating revenues and expenditures, and a five year line item budget.

The City of Northville's Special Revenue Funds are the Street, Drainage & Sidewalk Improvement Fund, Major Streets Fund, Local Streets Fund, Parking Fund, Arts Commission Fund, Public Improvement Fund, and Housing Commission Fund.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Street, Drainage & Sidewalk Improvement Fund

FUND NUMBER: 201

SUPERVISOR: Director, Department of Public Works

General Description of Activity

This activity records revenue received from a dedicated millage approved by the voters on March 4, 1997. The dedicated millage of 1.92 mills approved by the voters (adjusted annually for Headlee limitation) is for a comprehensive maintenance and improvement program for streets, drainage and sidewalks. Property tax collections are recorded in this fund as well as transfers to the funds where the expenditures for a given project are recorded.

Proposed Fiscal Year Overview

Funding, primarily from the millage described above, is collected in this account. The approved millage rate of 1.9200 mills has been permanently reduced to 1.7097 due to Headlee rollbacks.

The funds are transferred to Major and Local Street Funds for capital improvements as needed. The proposed fiscal year includes the following projects.

- Sidewalk Program (\$35,000)
- Crack Sealing Program (\$25,000)
- Beck Road (Major) (\$70,000)
- Elmsmere Drive (Local) (\$184,000)
- High Street (Local) (\$48,000)

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

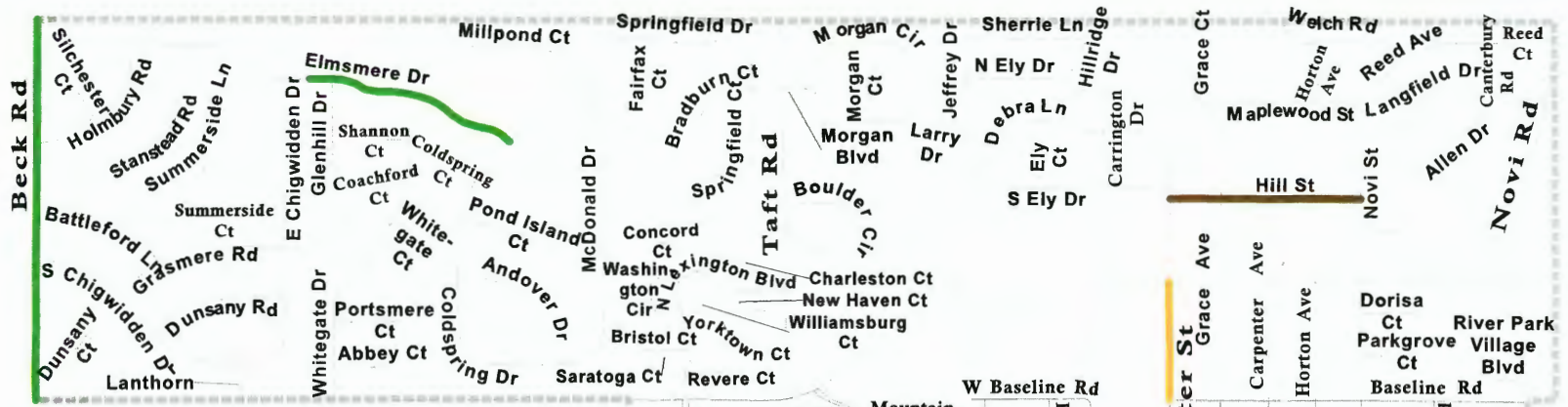
Street, Drainage & Sidewalk Improvement Fund - continued

Action Steps Related to City Council Goals & Objectives

- Street, Sidewalk, and Bike Path Improvement Connectivity
 - Continue the annual street and sidewalk program approved in 1997.
 - Present multi-year street improvement program with funding options to City Council
 - Enhance bike path/non-motorized connectivity where possible to create cohesiveness between neighboring communities.

Long Term Plan

The long-term plan focuses on executing capital street improvement projects as approved by City Council in the City of Northville. Street improvements are to be coordinated with water main improvements in the Water & Sewer Fund.



CITY OF NORTHVILLE STREET, DRAINAGE & SIDEWALK IMPROVEMENT FUND

PROPOSED 5-YEAR PLAN (2017 TO 2021)

- Proposed 2017
- Proposed 2018
- Proposed 2019
- Proposed 2020
- Proposed 2021
- Road Centerline
- City Boundary






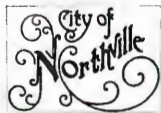
PUBLICATION DATE: MARCH 20, 2017

Geographical data provides a spatial representation only. The City of Northville and/or Ratter GIS do not assume any damages or liabilities due to the accuracy, availability, use or misuse of the information provided.



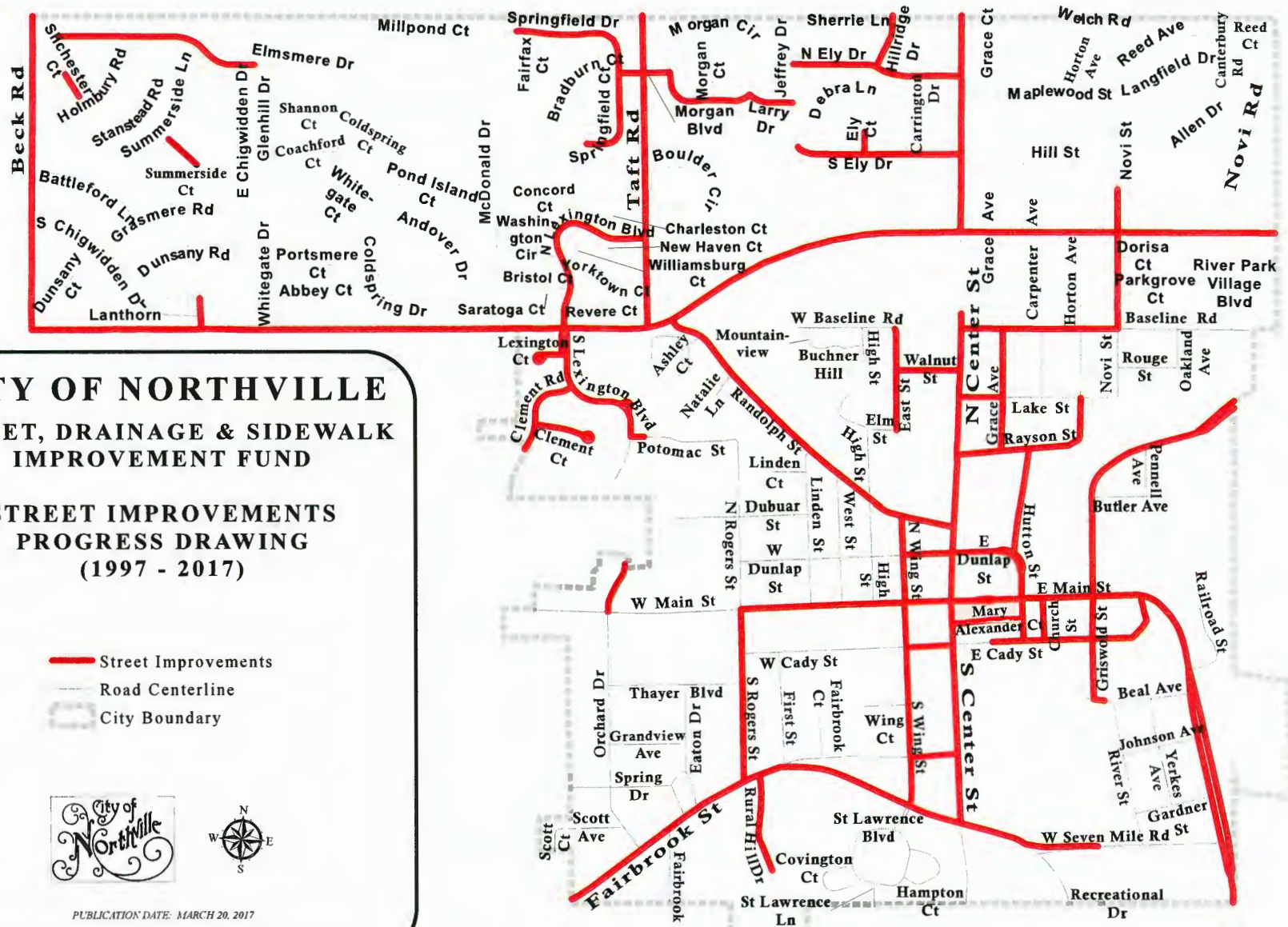
CITY OF NORTHVILLE
STREET, DRAINAGE & SIDEWALK
IMPROVEMENT FUND
STREET IMPROVEMENTS
PROGRESS DRAWING
(1997 - 2017)

-  Street Improvements
-  Road Centerline
-  City Boundary



PUBLICATION DATE: MARCH 20, 2017

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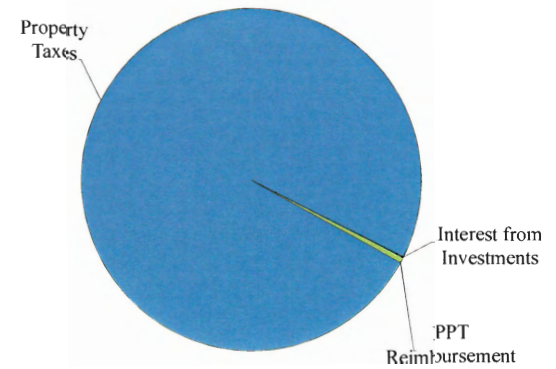


City of Northville
Proposed 2017-18 Street, Drainage & Sidewalk Improvement Fund Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Property Taxes	\$ 576,038	\$ 588,656	\$ 604,475	99.4%
Interest from Investments	9,190	-	500	0.1%
PPT Reimbursement	9,092	3,148	3,150	0.5%
Approp. of Prior Year Surplus	-	316,055	-	0.0%
Total Revenues	\$ 594,320	\$ 907,859	\$ 608,125	100.0%

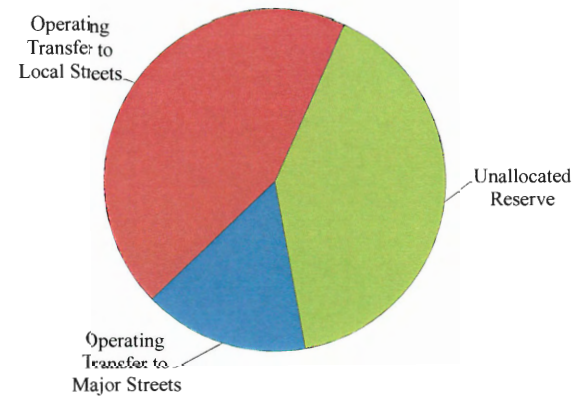
2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Operating Transfer to Major Streets	\$ 87,707	\$ 462,215	\$ 95,000	15.6%
Operating Transfer to Local Streets	121,286	445,644	267,000	43.9%
Unallocated Reserve	385,327	-	246,125	40.5%
Total Expenditures	\$ 594,320	\$ 907,859	\$ 608,125	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

STREET, DRAINAGE & SIDEWALK IMPROVEMENT FUND

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
	Previous Years' Maximum Millage Allowed and/or Levied			1.7554	1.7331	1.7097	1.6866	1.6638
	x Millage Reduction Fraction			0.9873	0.9865	0.9865	0.9865	0.9865
	= Allowable Levy			1.7329	1.7097	1.6866	1.6638	1.6413
	x Taxable Value per Mill			339,531	353,556	360,627	367,840	375,197
201-000-403.00	= Current Property Tax	554,280	576,844	588,360	604,475	608,233	612,012	615,811
201-000-403.04	PPT Reimbursement from State	-	9,092	3,148	3,150	3,150	3,150	3,150
201-000-417.00	Delinquent Personal Property Taxes	1,099	147	296	-	-	-	-
201-000-418.00	Property Taxes - Other	-	(953)	-	-	-	-	-
201-000-664.00	Short Term Investment Earnings	999	9,190	1,600	1,600	1,600	1,600	1,600
201-000-664.20	Long Term Investment Earnings	-	-	9,725	2,050	2,050	2,050	2,050
201-000-664.30	Unrealized Market Change	-	-	(8,175)	-	-	-	-
201-000-664.40	Investment Pool Bank Fees	-	-	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
201-000-664.50	Investment Advisory Fees	-	-	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)
	Total Revenues	556,378	594,320	591,804	608,125	611,883	615,662	619,461
Fund Balance Reserve								
201-000-699.00	Appropriation of Prior Year Surplus	198,789	-	316,055	-	38,117	54,338	-
	Total Budget	755,167	594,320	907,859	608,125	650,000	670,000	619,461

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

STREET, DRAINAGE & SIDEWALK IMPROVEMENT FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES								
Operating transfer to:								
201-775-950.22	Major Street Fund	560,869	87,707	462,215	95,000	415,000	350,000	25,000
201-775-950.23	Local Street Fund	194,298	121,286	445,644	267,000	235,000	320,000	135,000
		<u>755,167</u>	<u>208,993</u>	<u>907,859</u>	362,000	650,000	670,000	160,000
	Total Expenditures	755,167	208,993	907,859	362,000	650,000	670,000	160,000
Fund Balance Reserve								
201-999-999.00	Unallocated Reserve	-	385,327	-	246,125	-	-	459,461
	Total Budget	<u>755,167</u>	<u>594,320</u>	<u>907,859</u>	608,125	650,000	670,000	619,461
Analysis of Fund Balance:								
	Beginning of Year			1,059,075	743,020	989,145	951,028	896,690
	Revenues			591,804	608,125	611,883	615,662	619,461
	Expenditures			(907,859)	(362,000)	(650,000)	(670,000)	(160,000)
	End of Year			<u>743,020</u>	989,145	951,028	896,690	1,356,151

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Major Streets Fund

FUND NUMBER: 202

SUPERVISOR: Director, Department of Public Works

The organizational chart for the Major Streets Fund is the same as that of the Department of Public Works, (Department 101-441).

General Description of Activity

This activity records revenue received from gasoline tax through the State of Michigan under Act 51. These revenues are for maintenance of major streets. This includes patching, sealing, pavement marking, repair of traffic signs and signals, winter snow and ice control, as well as construction/reconstruction of roadways. Per statute, the administration and records costs cannot exceed 10% of the combined Act 51 revenues.

The fund also receives revenue pursuant to PA 48 of 2002 (METRO Act) to offset the costs of the use of public rights-of-way by telecom providers.

Proposed Fiscal Year Overview

There one major street construction projects planned for FY2018. This is Northville's share of the reconstruction of Beck Road from 8-Mile Road to Northville's north City Limits.

An annual operating transfer to Local Streets is proposed, pursuant to Public Act 338 of 2006, which allows transferring up to 50% of Major Street funds to Local Street funds with no local match. This continues to be proposed to cover the costs of maintaining the more extensive local street system.

Action Steps Related to City Council Goals & Objectives

- Street, Sidewalk, and Bike Path Improvement Connectivity
 - Continue the annual street and sidewalk program approved in 1997.
 - Enhance bike path/non-motorized connectivity to create cohesiveness between neighboring communities.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Departmental Goals & Objectives

- Seek proposals and award engineering professional services contract each Fall and advertise for bids early Spring to ensure street improvement projects begin at the beginning of each construction season.
- Provide snow and ice removal in accordance with City policies and procedures.
- Continue proper maintenance of streets, sidewalks, trees and signs along the City’s 6.34 miles of major streets.
- Offer clear and concise direction in the administration of capital improvement projects.
- Sweep downtown streets on a weekly basis during nine months out of the year.

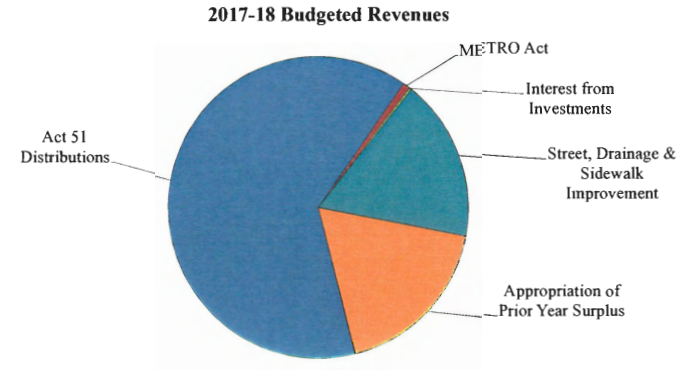
Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Federal, State & Local Grant Revenue	\$12,482	\$0	\$0	\$0	\$0
Miles of Major Roads	6.34	6.34	6.34	6.34	6.34
Efficiency & Effectiveness Measures					
Cost of Winter Maintenance per Mile	\$13,654	\$8,188	\$9,146	\$9,987	\$10,437

City of Northville
Proposed 2017-18 Major Streets Fund Budget
(with historical comparative data)

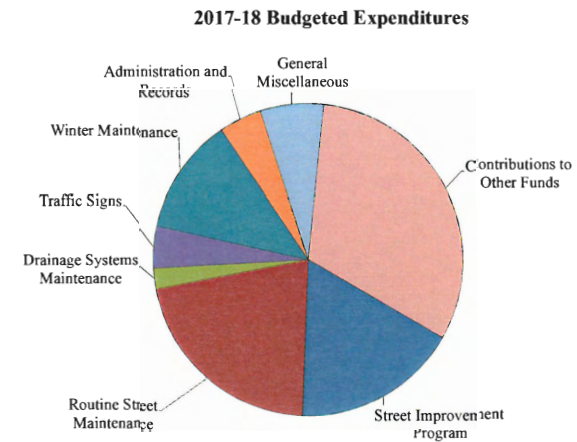
Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Act 51 Distributions	\$ 267,106	\$ 307,892	\$ 348,686	63.7%
METRO Act	4,746	4,000	4,000	0.7%
Interest from Investments	3,824	-	1,525	0.3%
Operating Transfers from				
Street, Drainage & Sidewalk Improvement	87,707	462,215	95,000	17.3%
Appropriation of Prior Year Surplus	-	84,497	98,918	18.0%
Total Revenues	\$ 363,383	\$ 861,186	\$ 548,129	100.0%



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Street Improvement Program	\$ 27,719	\$ 462,215	\$ 95,000	17.3%
Routine Street Maintenance	119,977	95,130	117,085	21.4%
Drainage Systems Maintenance	6,613	10,205	11,585	2.1%
Traffic Signs	27,586	24,020	24,120	4.4%
Winter Maintenance	57,983	63,320	66,170	12.1%
Administration and Records	23,693	24,255	24,495	4.5%
General Miscellaneous	-	28,095	36,195	6.6%
Contributions to Other Funds	-	153,946	173,479	31.6%
Unallocated Reserve	99,812	-	-	0.0%
Total Expenditures	\$ 363,383	\$ 861,186	\$ 548,129	100.0%



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

MAJOR STREETS FUND

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
202-000-546.01	Act 51 Distributions	253,511	267,106	307,892	348,686	377,653	393,246	396,136
202-000-574.06	METRO Act	3,517	4,746	4,000	4,000	4,000	4,000	4,000
202-000-664.00	Short Term Investment Earnings	559	3,824	500	500	500	500	500
202-000-664.20	Long Term Investment Earnings	-	-	3,300	2,000	2,000	2,000	2,000
202-000-664.30	Unrealized Market Change	-	-	(2,825)	-	-	-	-
202-000-664.40	Investment Pool Bank Fees	-	-	(500)	(500)	(500)	(500)	(500)
202-000-664.50	Investment Advisory Fees	-	-	(475)	(475)	(475)	(475)	(475)
202-000-667.00	Insurance Proceeds	-	-	2,582	-	-	-	-
202-000-699.02	Operating Transfer from: Street, Drainage, and Sidewalk Improvement Fund	560,869	87,707	462,215	95,000	415,000	350,000	25,000
Total Revenues		818,456	363,383	776,689	449,211	798,178	748,771	426,661
Fund Balance Reserve								
202-000-699.00	Approp of Prior Years' Surplus	-	-	84,497	98,918	71,103	73,008	95,963
Total Budget		818,456	363,383	861,186	548,129	869,281	821,779	522,624

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

MAJOR STREETS FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Street Improvement Program								
202-452-801.00	Contractual Services	1,523	-	-	-	-	-	-
202-452-801.47	Joint & Crack Sealing	23,851	16,658	25,000	25,000	25,000	25,000	25,000
202-452-803.60	Beck Road	-	-	-	70,000	-	-	-
202-452-803.79	S. Center Street Improvements	8,185	-	-	-	-	-	-
202-452-803.83	8 Mile/Center St to Meadowbrook	15,838	505	-	-	-	-	-
202-452-803.86	7 Mile Road Improvements	69,284	6,191	-	-	-	-	-
202-452-803.87	Hutton Street Improvements	145,829	-	13,715	-	-	-	-
202-452-803.89	N. Center Street - Eight Mile to S. Ely	85,969	-	-	-	-	-	-
202-452-803.90	N. Wing Street Improvements	148,480	-	-	-	-	-	-
202-452-803.94	Rayson Street Reconstruction	3,243	462	101,000	-	-	-	-
202-452-803.96	Horton Street Improvements	1,973	315	76,000	-	-	-	-
202-452-803.98	S. Wing - Cady to 7 Mile	-	3,588	221,500	-	-	-	-
202-452-815.03	E. Cady Street	-	-	25,000	-	-	325,000	-
202-452-815.TBD	W. Cady Street	-	-	-	-	260,000	-	-
202-452-815.TBD	N Center Street	-	-	-	-	130,000	-	-
		504,175	27,719	462,215	95,000	415,000	350,000	25,000

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

MAJOR STREETS FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Routine Street Maintenance								
202-463-706.00	Wages/Salaries	26,172	22,881	20,000	30,790	31,795	33,330	35,380
202-463-707.00	Wages/Salaries - Overtime	393	375	360	375	390	410	440
202-463-775.00	Materials	5,968	7,957	11,255	7,800	8,000	8,200	8,400
202-463-801.00	Contractual Services	12,638	11,479	12,000	12,250	12,500	12,775	13,000
202-463-801.18	Pavement Marking Program	9,494	12,752	12,080	13,000	13,000	13,000	13,000
202-463-803.00	Engineering Services	700	7,044	4,000	6,000	500	3,500	-
202-463-910.00	Liability and Property Insurance Pool	569	293	-	-	-	-	-
202-463-920.03	Water and Sewer Service	586	658	600	600	600	600	600
202-463-943.00	Equipment Rental	14,614	17,842	15,000	15,300	15,450	15,600	15,760
202-463-967.00	Fringe Benefits	26,787	24,337	19,835	30,970	32,870	34,850	36,645
202-463-967.04	Unfunded Pension Contributions	8,278	6,169	-	-	-	-	-
202-463-967.09	Retiree Healthcare Costs	7,189	8,190	-	-	-	-	-
		113,388	119,977	95,130	117,085	115,105	122,265	123,225
Drainage Systems Maintenance								
202-469-706.00	Wages/Salaries	3,208	1,573	2,700	2,785	2,875	3,015	3,200
202-469-707.00	Wages/Salaries - Overtime	146	-	170	175	180	190	205
202-469-775.00	Materials	528	-	500	500	500	500	500
202-469-801.00	Contractual Services	3,000	-	-	-	-	-	-
202-469-910.00	Liability and Property Insurance Pool	82	16	-	-	-	-	-
202-469-943.00	Equipment Rental	4,723	2,495	3,000	3,100	3,130	3,160	3,190
202-469-967.00	Fringe Benefits	3,606	1,745	2,795	2,945	3,120	3,310	3,485
202-469.967.04	Unfunded Pension Contributions	470	341	-	-	-	-	-
202-469-967.09	Retiree Healthcare Costs	658	443	-	-	-	-	-
202-469-984.00	GIS Services	-	-	1,040	2,080	2,080	2,150	2,150
		16,421	6,613	10,205	11,585	11,885	12,325	12,730

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

MAJOR STREETS FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Traffic Signs								
202-474-706.00	Wages/Salaries	659	3,588	2,800	2,890	2,985	3,130	3,320
202-474-707.00	Wages/Salaries - Overtime	893	448	915	930	965	1,020	1,095
202-474-775.00	Materials	913	1,697	2,500	2,500	2,500	2,500	2,500
202-474-801.00	Contractual Services	10,956	12,158	12,585	12,400	12,610	12,830	13,050
202-474-910.00	Liability and Property Insurance Pool	89	67	-	-	-	-	-
202-474-943.00	Equipment Rental	795	2,127	1,600	1,600	1,620	1,640	1,660
202-474-967.00	Fringe Benefits	1,631	4,234	3,620	3,800	4,035	4,290	4,520
202-474.967.04	Unfunded Pension Contributions	727	1,420	-	-	-	-	-
202-474-967.09	Retiree Healthcare Costs	987	1,847	-	-	-	-	-
		17,650	27,586	24,020	24,120	24,715	25,410	26,145
Winter Maintenance								
202-478-706.00	Wages/Salaries	4,704	3,655	5,800	5,985	6,180	6,480	6,880
202-478-707.00	Wages/Salaries - Overtime	4,699	4,722	5,000	5,200	5,405	5,715	6,130
202-478-775.00	Materials	19,629	24,271	30,000	31,000	32,000	33,000	34,000
202-478-910.00	Liability and Property Insurance Pool	260	142	-	-	-	-	-
202-478-943.00	Equipment Rental	9,753	10,439	12,000	12,870	13,000	13,130	13,260
202-478-967.00	Fringe Benefits	8,962	7,886	10,520	11,115	11,830	12,600	13,310
202-478.967.04	Unfunded Pension Contributions	1,645	2,985	-	-	-	-	-
202-478-967.09	Retiree Healthcare Costs	2,260	3,883	-	-	-	-	-
		51,912	57,983	63,320	66,170	68,415	70,925	73,580
Administration and Records								
202-483-805.00	Auditing Services	2,302	2,193	2,325	2,345	2,390	2,440	2,490
202-483-967.02	Overhead-Administration & Records	21,500	21,500	21,930	22,150	22,370	22,590	22,820
		23,802	23,693	24,255	24,495	24,760	25,030	25,310

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

MAJOR STREETS FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
General Miscellaneous								
202-920-910.00	Liability and Property Insurance Pool	-	-	405	1,270	1,310	1,350	1,390
202-920-956.00	Contingencies	-	-	-	-	-	-	1,700
202-920-967.04	Unfunded Pension Contributions	-	-	12,335	18,570	20,530	22,720	25,170
202-920-967.09	Retiree Healthcare Costs	-	-	15,355	16,355	17,430	18,585	19,840
		-	-	28,095	36,195	39,270	42,655	48,100
Contributions to Other Funds								
202-775-950.23	Oper Tsfr to Local Streets Fund	39,113	-	153,946	173,479	170,131	173,169	188,534
		39,113	-	153,946	173,479	170,131	173,169	188,534
	Total Expenditures	766,461	263,571	861,186	548,129	869,281	821,779	522,624
Fund Balance Reserve								
202-999-999.00	Unallocated Reserve	51,995	99,812	-	-	-	-	-
	Total Budget	818,456	363,383	861,186	548,129	869,281	821,779	522,624
Analysis of Fund Balance:								
	Beginning of Year			576,517	492,020	393,102	321,999	248,991
	Revenues			776,689	449,211	798,178	748,771	426,661
	Expenditures			(861,186)	(548,129)	(869,281)	(821,779)	(522,624)
	End of Year			492,020	393,102	321,999	248,991	153,028

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Local Streets Fund

FUND NUMBER: 203

SUPERVISOR: Director, Department of Public Works

The organizational chart for the Local Streets Fund is the same as that of the Department of Public Works (Department 101-441).

General Description of Activity

This activity records revenue received from gasoline tax through the State of Michigan under Act 51. Those funds may be used for routine maintenance of local streets. This includes patching, sealing, grading of gravel roads, repair of storm sewer, sweeping, traffic signs, winter snow and ice control, as well as debt service. The Act 51 funds, however, are insufficient to cover required maintenance needs of the local street system. To cover this shortfall, an operating transfer from the Major Streets Fund is necessary.

The fund also receives revenue pursuant to PA 48 of 2002 (METRO Act) to offset the costs of the use of public rights-of-way by telecom providers.

Proposed Fiscal Year Overview

There are two major street construction projects planned for FY2018 which are Elmsmere Drive and High Street.

An annual operating transfer is proposed from the Major Streets pursuant to Public Act 338 of 2006 which allows transferring up to 50% of Major Street funds to Local Street funds with no local match.

Action Steps Related to City Council Goals & Objectives

- Street, Sidewalk, and Bike Path Improvement Connectivity
 - Continue the annual street and sidewalk program approved in 1997.
 - Enhance bike path/non-motorized connectivity to create cohesiveness between neighboring communities.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Local Streets Fund – continued

Departmental Goals & Objectives

- Seek proposals and award engineering professional services contract in November of 2017 for proposed FY19 local street improvements. Begin engineering on these projects.
- Provide snow and ice removal in accordance with City policies and procedures.
- Continued proper maintenance of streets, sidewalks, trees and signs along the City’s 18.55 miles of local streets.
- Offer clear and concise direction in the administration of capital improvement projects.
- Sweep neighborhood streets monthly during nine months of the year.

Performance Measures

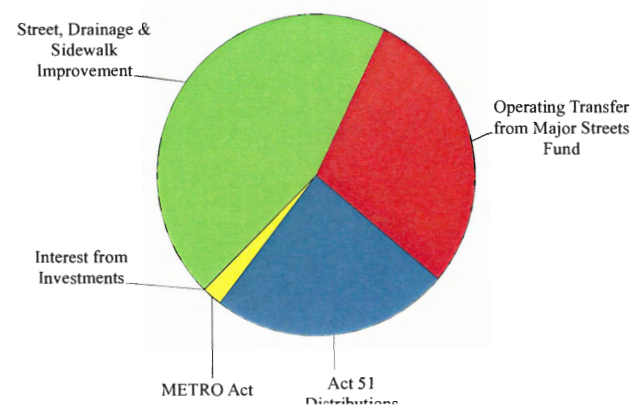
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Miles of Local Roads	18.55	18.55	18.55	18.55	18.55
Efficiency & Effectiveness Measures					
Cost of Winter Maintenance per Mile	\$2,706	\$2,255	\$2,643	\$2,505	\$2,577

City of Northville
Proposed 2017-18 Local Streets Fund Budget
(with historical comparative data)

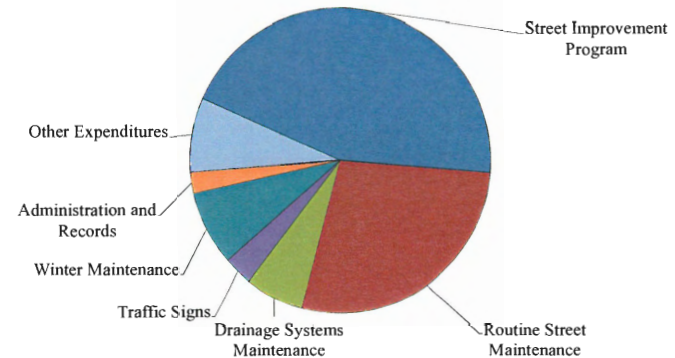
Revenues	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Act 51 Distributions	\$ 113,724	\$ 121,035	\$ 145,326	24.3%
METRO Act	14,239	12,000	12,000	2.0%
Interest from Investments	1,438	-	500	0.1%
Other Grants	57,098	-	-	0.0%
DPW Reimbursements	142	-	-	0.0%
Operating Transfers from				
Street, Drainage & Sidewalk Improvement	121,286	445,644	267,000	44.6%
Major Streets Fund	-	153,946	173,479	29.0%
Approp. of Prior Year Surplus	100	101,869	-	0.0%
Total Revenues	\$ 308,027	\$ 834,494	\$ 598,305	100.0%

Expenditures	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Street Improvement Program	\$ 38,949	\$ 532,624	\$ 267,000	44.6%
Routine Street Maintenance	164,676	151,595	166,675	27.9%
Drainage Systems Maintenance	30,253	35,500	37,440	6.3%
Traffic Signs	14,470	17,955	18,565	3.1%
Winter Maintenance	49,036	46,475	47,805	8.0%
Administration and Records	10,643	12,145	13,565	2.3%
Other Expenditures	-	38,200	47,255	7.9%
Total Expenditures	\$ 308,027	\$ 834,494	\$ 598,305	100.0%

2017-18 Budgeted Revenues



2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

LOCAL STREETS

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
203-000-546.01	Act 51 Distributions	107,906	113,724	121,035	145,326	160,824	172,711	175,691
203-000-574.06	METRO Act	10,553	14,239	12,000	12,000	12,000	12,000	12,000
203-000-626.04	DPW/BLDG Service Reimbursement	898	142	-	-	-	-	-
203-000-664.00	Short Term Investment Earnings	266	1,438	75	75	75	75	75
203-000-664.20	Long Term Investment Earnings	-	-	700	700	700	700	700
203-000-664.30	Unrealized Market Change	-	-	(560)	-	-	-	-
203-000-664.40	Investment Pool Bank Fees	-	-	(120)	(75)	(75)	(75)	(75)
203-000-664.50	Investment Advisory Fees	-	-	(95)	(200)	(200)	(200)	(200)
203-000-660.05	Other Grants	31,686	57,098	-	-	-	860,000	-
	Operating Transfer from:			-				
203-000-699.02	Street, Drainage, and Sidewalk Improvement Fund	194,298	121,286	445,644	267,000	235,000	320,000	135,000
203-000-699.12	Major Streets Fund	39,113	-	153,946	173,479	170,131	173,169	188,534
	Total Revenues	384,720	307,927	732,625	598,305	578,455	1,538,380	511,725
Fund Balance Reserve								
203-000-699.00	Appropriation of Prior Year Surplus	-	100	101,869	-	-	-	-
	Total Budget	384,720	308,027	834,494	598,305	578,455	1,538,380	511,725

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

LOCAL STREETS (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Street Improvement Program								
203-452-801.00	Contractual Services	1,100	1,872	624	-	-	-	-
203-452-801.81	Sidewalk Repair & Replacement	33,068	33,141	35,000	35,000	35,000	35,000	35,000
203-452-803.00	Engineering Services	187	-	-	-	-	-	-
203-452-803.91	Summerside Cr. Improvements	40,765	-	-	-	-	-	-
203-452-803.92	Silchester Ct. Improvements	27,505	-	-	-	-	-	-
203-452-803.94	Rayson Street Reconstruction	3,025	483	113,000	-	-	-	-
203-452-803.95	Elmsmere Drive Improvements	5,260	890	190,000	-	-	-	-
203-452-803.97	Walnut Street	-	2,563	160,000	-	-	-	-
203-452-815.01	Elmsmere Drive Improvements	-	-	16,000	184,000	-	-	-
203-452-815.02	High Street Improvements	-	-	18,000	48,000	-	-	-
203-452-815.TBI	River Street	-	-	-	-	200,000	-	-
203-452-815.TBI	Hill Street Improvements	-	-	-	-	-	150,000	-
203-452-815.TBI	West Street Improvements	-	-	-	-	-	-	100,000
203-452-815.TBI	Rural Hill Drive Bridge	-	-	-	-	-	995,000	-
		110,910	38,949	532,624	267,000	235,000	1,180,000	135,000
Routine Street Maintenance								
203-463-706.00	Wages/Salaries	43,362	42,128	45,000	51,580	53,260	55,830	59,260
203-463-707.00	Wages/Salaries - Overtime	176	364	1,600	1,650	1,715	1,815	1,945
203-463-775.00	Materials	5,657	7,819	5,850	5,850	5,850	5,850	5,850
203-463-801.00	Contractual Services	6,000	-	200	700	200	200	200
203-463-910.00	Liability and Property Insurance Pool	317	315	-	-	-	-	-
203-463-943.00	Equipment Rental	43,097	43,885	53,550	54,000	54,540	55,090	55,640
203-463-967.00	Fringe Benefits	44,778	46,142	45,395	52,895	56,145	59,545	62,660
203-463-967.04	Unfunded Pension Contributions	11,438	9,785	-	-	-	-	-
203-463-967.09	Retiree Healthcare Costs	11,951	14,238	-	-	-	-	-
		166,776	164,676	151,595	166,675	171,710	178,330	185,555

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

LOCAL STREETS (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Drainage Systems Maintenance								
203-469-706.00	Wages/Salaries	8,444	3,804	6,350	6,550	6,765	7,090	7,525
203-469-707.00	Wages/Salaries - Overtime	295	150	275	285	300	320	345
203-469-775.00	Materials	663	1,098	1,000	1,300	1,000	1,000	1,000
203-469-801.00	Contractual Services	1,775	-	2,000	2,000	2,000	2,000	2,000
203-469-802.05	Legal Fees - Storm Water Permit	2,233	1,339	2,500	2,500	2,500	2,500	2,500
203-469-825.00	Storm Water Program	4,534	7,378	8,770	8,770	8,770	8,770	8,770
203-469-826.00	Randolph Drain Annual Maintenance	3,110	3,109	3,110	3,110	3,110	3,110	3,110
203-469-910.00	Liability and Property Insurance Pool	66	58	-	-	-	-	-
203-469-943.00	Equipment Rental	9,888	4,632	4,000	4,050	4,090	4,130	4,170
203-469-967.00	Fringe Benefits	9,365	4,353	6,455	6,795	7,215	7,655	8,050
203-469-967.04	Unfunded Pension Contributions	1,152	1,790	-	-	-	-	-
203-469-967.09	Retiree Healthcare Costs	1,281	2,542	-	-	-	-	-
203-469-984.00	GIS Services	-	-	1,040	2,080	2,150	2,150	2,150
		42,806	30,253	35,500	37,440	37,900	38,725	39,620
Traffic Signs								
203-474-706.00	Wages/Salaries	2,208	3,865	5,940	6,130	6,330	6,635	7,045
203-474-707.00	Wages/Salaries - Overtime	791	346	850	900	935	990	1,060
203-474-775.00	Materials	1,410	1,295	2,000	2,000	2,000	2,000	2,000
203-474-910.00	Liability and Property Insurance Pool	40	28	-	-	-	-	-
203-474-943.00	Equipment Rental	1,178	2,244	2,550	2,550	2,580	2,610	2,640
203-474-967.00	Fringe Benefits	3,092	4,608	6,615	6,985	7,420	7,875	8,295
203-474-967.04	Unfunded Pension Contributions	1,220	861	-	-	-	-	-
203-474-967.09	Retiree Healthcare Costs	1,667	1,223	-	-	-	-	-
		11,606	14,470	17,955	18,565	19,265	20,110	21,040

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

LOCAL STREETS (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Winter Maintenance								
203-478-706.00	Wages/Salaries	6,906	6,925	7,200	7,430	7,670	8,040	8,530
203-478-707.00	Wages/Salaries - Overtime	1,635	1,303	1,500	1,600	1,665	1,760	1,890
203-478-775.00	Road Salt	7,065	17,523	19,300	19,800	20,300	20,800	20,800
203-478-910.00	Liability and Property Insurance Pool	104	94	-	-	-	-	-
203-478-943.00	Equipment Rental	11,220	6,869	10,000	10,000	10,100	10,200	10,300
203-478-967.00	Fringe Benefits	8,964	9,260	8,475	8,975	9,535	10,125	10,660
203-478-967.04	Unfunded Pension Contributions	2,743	2,918	-	-	-	-	-
203-478-967.09	Retiree Healthcare Costs	3,195	4,144	-	-	-	-	-
		41,832	49,036	46,475	47,805	49,270	50,925	52,180
Administration and Records								
203-483-805.00	Auditing Services	2,302	2,193	2,325	2,345	2,390	2,440	2,490
203-483-967.02	Overhead - Administration & Records	8,488	8,450	9,820	11,220	11,330	11,440	11,550
		10,790	10,643	12,145	13,565	13,720	13,880	14,040
Other Expenditures								
203-920-910.00	Liability and Property Insurance Pool	-	-	265	830	850	880	910
203-920-956.00	Contingencies	-	-	-	-	-	-	2,570
203-920-967.04	Unfunded Pension Contributions	-	-	17,165	24,005	26,540	29,380	32,540
203-920-967.09	Retiree Healthcare Costs	-	-	20,770	22,420	24,200	26,150	28,270
		-	-	38,200	47,255	51,590	56,410	64,290
	Total Expenditures	384,720	308,027	834,494	598,305	578,455	1,538,380	511,725
Fund Balance Reserve								
203-999-999.00	Unallocated Reserve	-	-	-	-	-	-	-
	Total Budget	384,720	308,027	834,494	598,305	578,455	1,538,380	511,725
Analysis of Fund Balance:								
	Beginning of Year			208,845	106,976	106,976	106,976	106,976
	Revenues			732,625	598,305	578,455	1,538,380	511,725
	Expenditures			(834,494)	(598,305)	(578,455)	#####	(511,725)
	End of Year			106,976	106,976	106,976	106,976	106,976

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Parking Fund

FUND NUMBER: 230

SUPERVISOR: Director, Department of Public Works

General Description of Activity

The Parking Fund was used primarily to receive special assessment (“parking credit”) revenue and pay related bond principal and interest from a 1990 project. Since that debt was paid off on December 1, 2000, the revenues received from parking credits are used to pay for lease payments of land used by the City as public parking lots and to earmark funds for future parking expansion or maintenance projects.

During FY 2002, the City Council reviewed the parking permit policy for the downtown area. As a result, the policy decision was made to record the parking permit fees for overnight parking in this fund, rather than the General Fund. The cost for a permit is \$9 and this is reduced to \$4 monthly for patrons who park in the upper level of the Main Centre Deck.

Proposed Fiscal Year Overview

There are no planned parking lot improvement projects for FY2018.

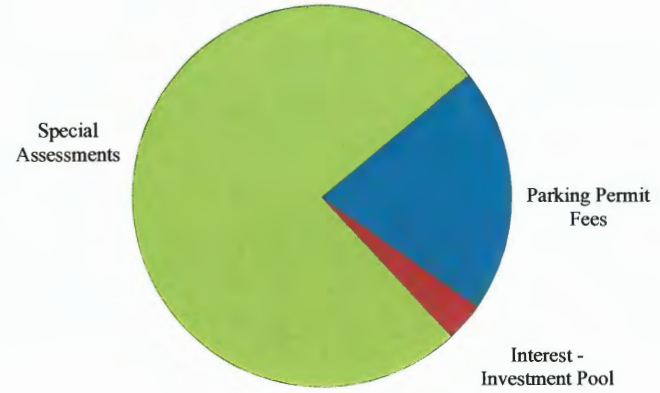
Long Term Plan

Since this fund collects the revenue for parking credit special assessments and parking permit fees, it is appropriate that these funds continued to be used for parking lot improvements or heavy maintenance, as well as, parking expansion projects in the future.

City of Northville
Proposed 2017-18 Parking Fund Budget
(with historical comparative data)

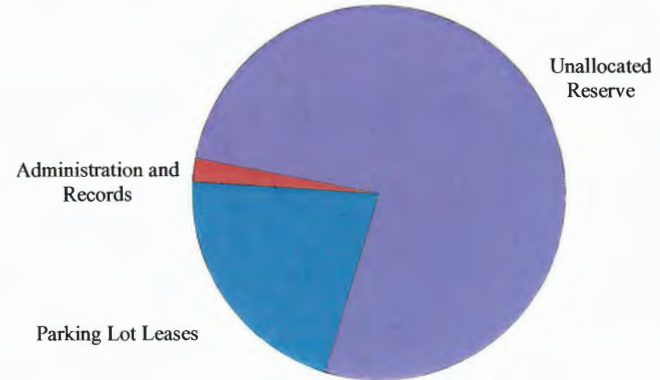
Revenues	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Parking Permit Fees	\$ 5,111	\$ 4,800	\$ 4,800	20.6%
Interest - Investment Pool	5,161	-	770	3.3%
Special Assessments	133,919	22,367	17,715	76.1%
Approp of Prior Year Surplus	-	3,907	-	0.0%
Total Revenues	\$ 144,191	\$ 31,074	\$ 23,285	100.0%

2017-18 Budgeted Revenues



Expenditures	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Parking Lot Leases	\$ 4,845	\$ 4,924	\$ 4,968	21.3%
Administration and Records	439	470	470	2.0%
Capital Improvements	5,500	25,680	-	0.0%
Unallocated Reserve	133,407	-	17,847	76.6%
Total Expenditures	\$ 144,191	\$ 31,074	\$ 23,285	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

PARKING FUND

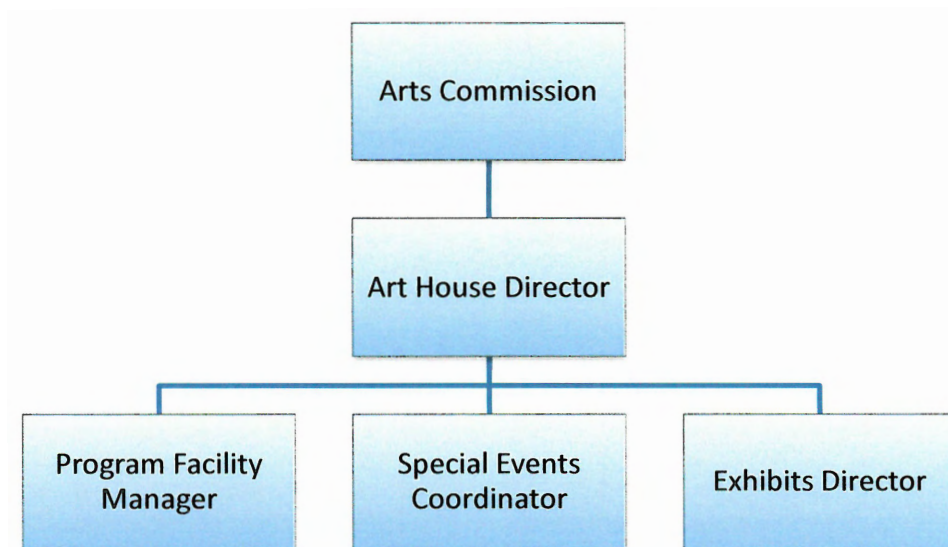
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
230-000-476.30	Parking Permit Fees	2,767	5,111	4,800	4,800	4,800	4,800	4,800
230-000-664.00	Interest - Investment Pool	767	5,161	950	950	950	950	950
230-000-664.20	Long Term Investment Earnings	-	-	4,900	1,250	1,250	1,250	1,250
230-000-664.30	Unrealized Market Change	-	-	(4,420)	-	-	-	-
230-000-664.40	Investment Pool Bank Fees	-	-	(650)	(650)	(650)	(650)	(650)
230-000-664.50	Investment Advisory Fees	-	-	(780)	(780)	(780)	(780)	(780)
230-000-672.15	Special Assessments	59,353	133,919	22,367	17,715	15,554	13,987	13,272
	Total Revenues	62,887	144,191	27,167	23,285	21,124	19,557	18,842
Fund Balance Reserve								
230-000-699.00	Use of Fund Balance	-	-	3,907	-	-	-	-
	Total Budget	62,887	144,191	31,074	23,285	21,124	19,557	18,842
EXPENDITURES								
Parking Lot Leases								
230-545-987.00	Lease Payment-Long Property	2,343	2,410	2,448	2,470	2,508	2,546	2,584
230-545-988.00	Northville Downs Taxes	2,367	2,435	2,476	2,498	2,537	2,576	2,615
		4,710	4,845	4,924	4,968	5,045	5,122	5,199
Administration and Records								
230-923-805.00	Auditing Service	461	439	470	470	480	490	500
		461	439	470	470	480	490	500
Parking Improvements								
230-902-801.00	Contractual Services	-	5,500	-	-	-	-	-
230-902-977.18	E Cady Street Lot	-	-	25,680	-	-	-	-
		-	5,500	25,680	-	-	-	-
	Total Expenditures	5,171	10,784	31,074	5,438	5,525	5,612	5,699
Fund Balance Reserve								
230-999-999.00	Unallocated Reserve	57,716	133,407	-	17,847	15,599	13,945	13,143
	Total Budget	62,887	144,191	31,074	23,285	21,124	19,557	18,842
Fund Balance Analysis								
	Beginning of Year			686,144	682,237	700,084	715,683	729,628
	Revenues			27,167	23,285	21,124	19,557	18,842
	Expenditures			(31,074)	(5,438)	(5,525)	(5,612)	(5,699)
	End of Year			682,237	700,084	715,683	729,628	742,771

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Arts Commission

FUND NUMBER: 255

SUPERVISOR: Arts Commission



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Arts Commission – continued

General Description of Activity

The Northville Art House promotes and facilitates a variety of art activities throughout the year. A major monthly activity includes regular participation in Northville's First Friday Experience with an exhibit opening reception hosted by Art House volunteers. Special annual exhibits include several student art shows which are coordinated with Northville Public Schools, a member show featuring the work of over 60 current members, and two juried shows entered by artists all over the world.

A small retail store showcases the work of local artists. Art workshops and classes are held on a year-round basis for children, teens, adults, and artists. The major fundraiser is Arts and Acts which is partnered with Tipping Point Theatre, the Marquis Theatre, and Genitti's Hole-in-the-Wall Theatre. This citywide event showcases the arts diversity that is unique to Northville.

A Director manages the growing administrative activity of the Art House and coordinates the various activities while the building is open to the public. A Program and Facility Manager manages the store, facility, rentals, and birthday parties. An Exhibits Director manages the exhibits, call for show entries, and lectures. A Special Events Coordinator manages Arts & Acts and develops other fundraising events. With regular open hours staffed by part-time employees and a dedicated volunteer group, the Art House continues to experience growth and acclaim throughout the metropolitan area. Publicity by the media for Art House activities is frequent and the Art House is proud that it is contributing favorably to Northville's viability as a destination city. The Art House is a member of the Northville Central Business Association and the Chamber of Commerce. The Director regularly attends their meetings to network and share information. The Art House also communicates and participates with the Downtown Development Authority activities to promote downtown Northville.

A Friends of the Northville Art House board has been established. Its purpose is to carry out fundraising activities and is able to more aggressively go after sponsors and grants because of the non-profit status.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Arts Commission – continued

The following are the programs and activities the Northville Arts Commission budget supports:

Art House Exhibitions: Monthly exhibitions are organized by a volunteer Exhibit Committee with the assistance of the Exhibits Director to promote local and regional artists and bring art and education to the community. These exhibits are specifically coordinated with downtown Northville's First Friday event. Two annual juried shows attract artists internationally. Occasionally, outside groups ask to exhibit work and are allowed, dependent upon gallery availability, and appropriateness of the exhibit.

Student Art Shows: Several student art shows are coordinated with Northville Public Schools which showcase student work in two-dimensional art, functional and decorative ceramics, photography and metals. This program promotes art to youth and provides a public exhibiting venue and recognition of youth artists in the community.

Arts and Acts: Started in 2010, this City-wide event incorporates art, music, film, literature and theater in order to showcase the artistic diversity within the Northville community. This celebration of the arts in southeast Michigan is the result of collaboration with various downtown merchants and businesses, such as Tipping Point Theatre, the Marquis Theatre and Genitti's. The annual juried fine arts festival, Art in the Sun, is the visual arts component of Arts and Acts and is the primary fundraising event for the Art House.

Arts Programming: Art classes, workshops, forums, demonstrations and performances intended to promote art and education in the community and raise revenue for the Art House are an on-going, ever-evolving activity. Three Northville elementary schools participate in the the Young Artists after school art program which was started in the Spring of 2016.

Proposed Fiscal Year Overview

Three potential new revenue programs are currently being developed by the Commission: Expansion of the After School Young Artists program to a fourth elementary school, The Young Artist Youth Art Fair will be added to the Arts & Acts event for students in third through tenth grades, and securing brochure advertising space.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Arts Commission – continued

Long Term Plan

The sustainability of the Arts Commission is very dependent upon the success of the new proposed programs as well as an aggressive approach to fundraising, sponsors, and grants. Staff will be exploring the option of moving to a 501(c)(3) in the future to expand classes and activities.

Departmental Goals & Objectives

- Continue to promote the retail store at the Art House to generate additional patronage and exhibit functional artwork.
- Increase programming and activity at the Art House.
- Continue participation and promotion of the First Friday event through monthly exhibits and opening receptions in coordination with downtown merchants.
- Increase participation in Art in the Sun and coordinate Arts and Acts activities.
- Generate sponsorship for major programs (exhibitions and special events).
- Hold additional fundraisers to support the Art House.

Performance Measures

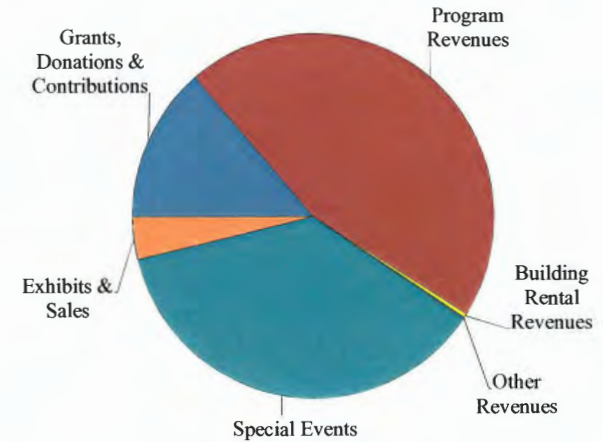
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Commission Members	11	8	8	9	9
Number of Class Participants	425	469	688	700	750
Number of Memberships	180	157	175	200	250
Number of Fundraising Events	4	4	3	3	4
Number of Gallery Exhibits	13	12	10	9-12	9-12
Number of Gallery Visitors	3,772	3,960	4,015	4,200	4,400

City of Northville
Proposed 2017-18 Arts Commission Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Grants, Donations & Contributions	13,565	19,650	19,935	13.7%
Program Revenues	62,555	66,500	66,000	45.3%
Building Rental Revenues	720	705	500	0.3%
Other Revenues	497	70	220	0.2%
Special Events	43,262	51,000	53,500	36.7%
Exhibits & Sales	5,585	5,500	5,500	3.8%
Approp of Prior Year Surplus	-	-	-	0.0%
Total Revenues	\$ 126,184	\$ 143,425	\$ 145,655	100.0%

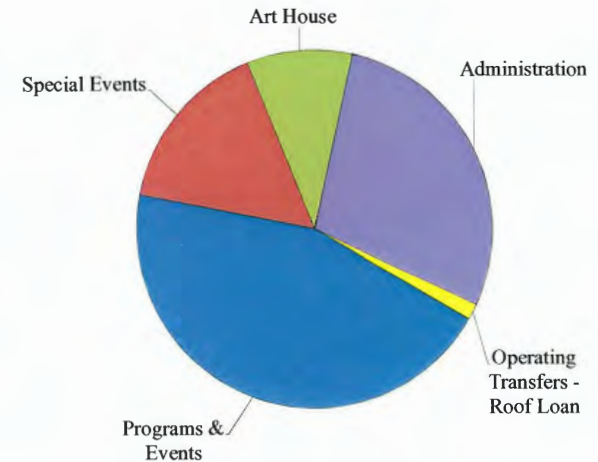
2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Programs & Events	\$53,073	\$64,430	\$64,430	44.2%
Special Events	22,312	22,800	22,800	15.7%
Art House	10,213	13,385	13,790	9.5%
Administration	35,978	38,985	40,920	28.1%
Operating Transfers - Roof Loan	2,056	2,056	2,056	1.4%
Total Expenditures	\$ 126,184	\$ 143,425	\$ 145,655	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

ARTS COMMISSION

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Revenues								
Grants, Donations & Contributions								
255-000-586.00	Private Contributions	686	1,010	1,175	1,000	1,000	1,000	1,000
255-000-586.04	Membership Program	5,145	-	-	-	-	-	-
255-000-586.08	Donations - Exhibits	4,245	5,644	10,000	8,960	8,960	8,960	8,960
255-000-586.12	Donations - Friends of the Art House	-	6,511	7,475	7,475	7,475	7,475	7,475
255-000-660.05	Grant Revenue	-	400	1,000	2,500	2,500	2,500	2,500
		10,076	13,565	19,650	19,935	19,935	19,935	19,935
Program Revenues								
255-000-651.50	Youth Programs	13,591	26,208	28,000	28,000	28,000	28,000	28,000
255-000-651.52	Adult Programs	34,575	32,691	34,000	34,000	34,000	34,000	34,000
255-000-651.53	Birthday Parties	1,662	3,296	3,500	3,500	3,500	3,500	3,500
255-000-651.54	Scout Badge Program	150	360	1,000	500	500	500	500
		49,978	62,555	66,500	66,000	66,000	66,000	66,000
Building Rental Revenues								
255-000-659.51	Building Rental Revenue	100	540	525	500	500	500	500
255-000-666.18	Camera Club	360	180	180	-	-	-	-
		460	720	705	500	500	500	500

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

ARTS COMMISSION

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Revenues - continued								
Other Revenues								
255-000-664.00	Interest From Investments	112	449	70	70	70	70	70
255-000-664.20	Long Term Investment Earnings	-	-	460	220	220	220	220
255-000-664.30	Unrealized Market Change	-	-	(390)	-	-	-	-
255-000-664.40	Investment Pool Bank Fees	-	-	(70)	(70)	(70)	(70)	(70)
255-000-664.50	Investment Advisory Fee	-	-	(70)	(70)	(70)	(70)	(70)
255-000-666.00	Miscellaneous Revenue	(17)	48	70	70	70	70	70
		95	497	70	220	220	220	220
Special Events								
255-000-666.14	Winter Fundraiser	2,229	(20)	3,000	3,000	3,000	3,000	3,000
255-000-666.22	Holiday Fundraiser	2,076	1,727	-	-	-	-	-
255-000-666.27	Arts & Acts	43,270	41,555	47,000	49,500	49,500	49,500	49,500
255-000-666.29	Library Art Book Sale	115	-	-	-	-	-	-
255-000-666.30	Art from the Attic	-	-	1,000	1,000	1,000	1,000	1,000
255-000-666.33	Fall Art Auction	6,159	-	-	-	-	-	-
		53,849	43,262	51,000	53,500	53,500	53,500	53,500
Exhibits & Sales								
255-000-666.13	Exhibits	2,000	3,049	3,000	3,000	3,000	3,000	3,000
255-000-666.20	Art House Store Sales	2,095	2,536	2,500	2,500	2,500	2,500	2,500
		4,095	5,585	5,500	5,500	5,500	5,500	5,500
Total Revenues		118,553	126,184	143,425	145,655	145,655	145,655	145,655
Fund Balance Reserve								
255-000-699.00	Appropriation of Prior Year Surplus	-	-	-	-	-	-	-
Total Budget		118,553	126,184	143,425	145,655	145,655	145,655	145,655

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

ARTS COMMISSION (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Expenditures								
Programs & Events								
255-290-710.00	Wages - Program Administration	24,585	16,724	24,720	24,720	24,720	24,720	24,720
255-290-710.06	Wages - Youth Program Instructors	315	1,337	1,490	1,490	1,490	1,490	1,490
255-290-710.07	Wages - Adult Program Instructors	2,502	5,332	7,275	7,275	7,275	7,275	7,275
255-290-801.00	Contracted Store Attendant	403	1,028	2,500	2,500	2,500	2,500	2,500
255-290-951.40	Contracted Youth Program Instructors	2,978	3,137	4,500	4,500	4,500	4,500	4,500
255-290-951.41	Contracted Adult Programs Instructors	12,188	18,242	15,000	15,000	15,000	15,000	15,000
255-290-951.50	Youth Programs Supplies/Materials	(263)	1,535	1,500	1,500	1,500	1,500	1,500
255-290-951.52	Adult Programs Supplies/Materials	757	1,098	1,000	1,000	1,000	1,000	1,000
255-290-951.53	Birthday Parties	495	519	600	600	600	600	600
255-290-951.54	Scout Badge Program	-	84	300	300	300	300	300
255-290-963.13	Exhibits	3,944	2,241	2,950	2,950	2,950	2,950	2,950
255-290-967.00	Fringe Benefits	2,154	1,796	2,595	2,595	2,595	2,595	2,595
		50,058	53,073	64,430	64,430	64,430	64,430	64,430
Special Events								
255-702-710.00	Wages - Arts & Acts Coordinator	5,443	7,272	7,040	7,040	7,040	7,040	7,040
255-702-963.14	Winter Fundraiser		-	215	215	215	215	215
255-702-963.15	Girls Night Out	29	7	-	-	-	-	-
255-702-963.21	Holiday Invitational - Raffle Baskets	314	2,821	-	-	-	-	-
255-702-963.27	Arts & Acts	14,546	10,928	15,000	15,000	15,000	15,000	15,000
255-702-963.33	Fall Art Auction	2,966		-	-	-	-	-
255-702-963.35	Pinot & Paintbrushes	-	719	-	-	-	-	-
255-702-967.00	Fringe Benefits	445	565	545	545	545	545	545
		23,743	22,312	22,800	22,800	22,800	22,800	22,800
Transfers								
255-775-950.46	O/T to Public Improvement Fund - Loan	2,056	2,056	2,056	2,056	2,056	2,056	2,052
		2,056	2,056	2,056	2,056	2,056	2,056	2,052

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

ARTS COMMISSION (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Expenditures								
Building Operations								
255-792-706.00	Wages-Maintenance	1,304	206	500	500	500	500	500
255-792-710.00	Wages - Part Time Cleaning	206	1,189	80	-	-	-	-
255-792-740.00	Building Supplies	975	796	800	600	600	600	600
255-792-801.04	Maintenance & Repair Service	4,569	1,156	3,940	4,260	4,260	4,260	4,260
255-792-801.35	Internet Access Fees	710	-	-	-	-	-	-
255-792-853.00	Telephone & Internet Access	1,931	1,386	1,680	1,680	1,680	1,680	1,680
255-792-910.00	Liability & Property Insurance	323	200	130	390	400	410	420
255-792-920.01	Electrical Service	1,348	2,187	2,360	2,410	2,460	2,510	2,560
255-792-920.02	Natural Gas Service	1,771	1,141	1,825	1,850	1,875	1,900	1,925
255-792-920.03	Water & Sewer Service	479	736	1,720	1,750	1,790	1,830	1,870
255-792-967.00	Fringe Benefits	544	188	350	350	350	350	350
255-792-974.23	Building Improvements	-	1,028	-	-	-	-	-
		14,160	10,213	13,385	13,790	13,915	14,040	14,165

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

ARTS COMMISSION (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Administration								
255-923-710.00	Wages - Admin	9,198	19,242	19,700	19,700	19,700	19,700	19,700
255-923-726.00	Store Supplies	1,202	650	1,000	1,000	1,000	1,000	1,000
255-923-727.00	Credit Card Fees	2,525	3,863	5,400	5,400	5,400	5,400	5,400
255-923-730.00	Postage	581	1,825	2,000	2,000	2,000	2,000	2,000
255-923-732.00	Public Relations	3,653	2,054	2,930	3,500	3,500	3,500	3,500
255-923-801.19	Technology Support	235	81	140	140	140	140	140
255-923-801.34	Web Site Maintenance	108	-	100	100	100	100	100
255-923-802.010	Legal Services - General	-	248	-	-	-	-	-
255-923-900.00	Printing and Publishing	2,097	946	1,500	1,500	1,500	1,500	1,500
255-923-910.00	Liability & Property Insurance	1,358	1,049	635	1,990	2,050	2,110	2,170
255-923-960.00	Education & Training	100	62	100	100	100	100	100
255-923-963.20	Art House Store Merchandise	35	993	300	200	200	200	200
255-923-967.00	Fringe Benefits	707	1,485	1,530	1,530	1,530	1,530	1,530
255-923-967.02	Overhead Reimbursement	3,310	3,480	3,650	3,760	3,870	3,990	4,110
		25,109	35,978	38,985	40,920	41,090	41,270	41,450
	Total Expenditures	115,126	123,632	141,656	143,996	144,291	144,596	144,897
Fund Balance Reserve								
255-999-999.00	Unallocated Reserve	3,427	2,552	1,769	1,659	1,364	1,059	758
	Total Budget	118,553	126,184	143,425	145,655	145,655	145,655	145,655
Fund Balance Analysis								
	Beginning of Year			76,432	78,201	79,860	81,224	82,283
	Revenues			143,425	145,655	145,655	145,655	145,655
	Expenditures			(141,656)	(143,996)	(144,291)	(144,596)	(144,897)
	Total Fund Balance, End of Year			78,201	79,860	81,224	82,283	83,041

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Public Improvement Fund

FUND NUMBER: 401

SUPERVISOR: City Manager

General Description of Activity

This fund was originally created to receive state shared revenue under the Cities with Racetracks program. Changes in the distribution of these funds in the early 1990's from the State level, however, caused this to become an unstable revenue source. Further changes in legislation eliminated the Cities with Racetracks program. In its place, as of January 1, 1996, the City receives breakage revenue from Northville Downs' activity from live and simulcast racing. Racetrack breakage revenue is recorded in the Public Improvement Fund when received to the extent that it exceeds the cost of providing police service at the racetrack. The breakage revenue in this fund is used to finance public improvement projects.

This fund is also used to record various capital improvement projects, grant activity, and property maintenance.

Proposed Fiscal Year Overview

It has been the City's policy to not budget for the receipt of racetrack breakage revenue. However, beginning with FY 2011, once police and fire service costs at the racetrack have been met, the next \$60,000 will be allocated equally to the Police and Fire Equipment Replacement Funds. This additional funding will decrease the transfer from, and lessen the burden on, the General Fund. Any additional funds received for a given fiscal year will be brought to City Council to be designated after that year's annual audit is complete.

Rural Hill Cemetery currently has approximately fifty grave sites and eighty-five cremation sites available for sale. The City sells approximately 30-50 sites per year. The development of the southeast corner of the cemetery is proposed for development which would provide an additional 650 grave sites on one acre. This expansion is expected to provide available sites for fifteen years. The improvement are estimated to cost \$105,000. After this expansion, two acres will remain for future expansion.

Design work for the City entrance signs is proposed. This will be undertaken in conjunction with the DDA wayfinding project.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Long Term Goals & Objectives

There are several desired projects that are currently unfunded. Therefore, these projects are not included in the five-year plan.

- Rural Hill Cemetery Paving - The roadway within Rural Hill Cemetery is desired to be paved. The cost of this project is estimated at \$195,000.
- City Entrance Signs – Replacement of the five existing City entrance signs will cost approximately \$75,000. They are intended to match the DDA wayfinding signage.
- Randolph Drain Improvements – The City has been notified by the Randolph Drain Commission that there are two projects planned for fiscal years 2019 and 2020 totaling \$179,000. They include the Mill Pond Court Culvert and Right of Way Acquisition.

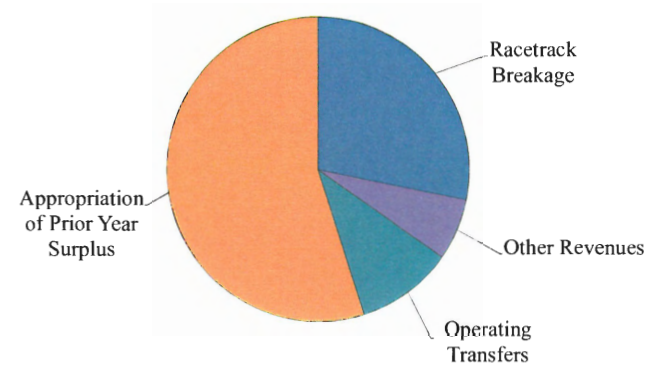
Over the years, breakage revenue has been the source for these special projects. This revenue source has been declining and is unreliable.

City of Northville
Proposed 2017-18 Public Improvement Fund Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Racetrack Breakage	\$ 93,961	\$ 60,000	\$ 60,000	28.2%
Other Grants	-	184,983	-	0.0%
Local Contributions	25,204	65,017	-	0.0%
Other Revenues	29,848	15,000	14,000	6.6%
Operating Transfers	409,056	34,056	22,056	10.4%
Appropriation of Prior Year Surplus	-	206,308	116,897	54.8%
Total Revenues	\$ 558,069	\$ 565,364	\$ 212,953	100.0%

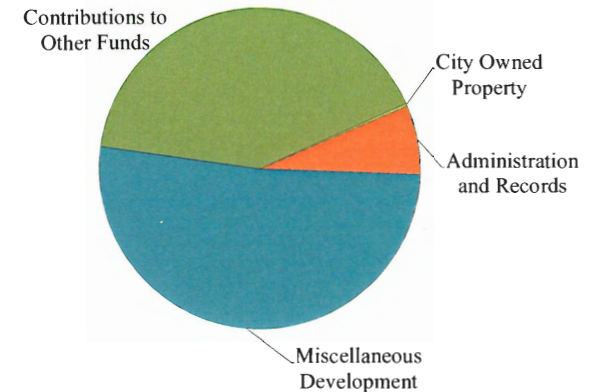
2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Contributions to Other Funds	\$ 123,487	\$ 67,615	\$ 87,368	41.0%
Grants Management	-	-	-	-
City Owned Property	9,785	14,620	670	0.3%
Administration and Records	13,431	13,880	14,915	7.0%
Miscellaneous Development	27,693	469,249	110,000	51.7%
Unallocated Reserve	383,673	-	-	-
Total Expenditures	\$ 558,069	\$ 565,364	\$ 212,953	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

PUBLIC IMPROVEMENT FUND

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Racetrack Breakage								
401-000-573.00	Racetrack Breakage	164,594	93,961	60,000	60,000	60,000	60,000	60,000
Other Grants								
401-000-663.00	MMRMA RAP Grant	14,705	-	-	-	-	-	-
401-000-660.05	Other Grants	-	-	184,983	-	-	-	-
		14,705	-	184,983	-	-	-	-
Other								
401-000-642.01	Cemetery Sales	13,795	11,010	15,000	10,000	10,000	10,000	10,000
401-000-664.00	Interest - Short Term Investments	1,368	18,838	3,000	3,000	3,000	3,000	3,000
401-000-664.20	Long Term Investment Earnings	-	-	20,000	7,850	7,850	7,850	7,850
401-000-664.30	Unrealized Market Change	-	-	(16,150)	-	-	-	-
401-000-664.40	Investment Pool Bank Fees	-	-	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
401-000-664.50	Investment Advisory Fees	-	-	(2,850)	(2,850)	(2,850)	(2,850)	(2,850)
		15,163	29,848	15,000	14,000	14,000	14,000	14,000
Local Contributions								
401-000-592.00	Northville Township Contribution	-	25,204	65,017	-	-	-	-
401-000-699.05	Downtown Development Authority	5,211	-	-	-	-	-	-
		5,211	25,204	65,017	-	-	-	-
Operating Transfers								
401-000-699.06	General Fund	260,173	347,000	32,000	20,000	20,000	20,000	20,000
401-000-699.18	Operating Transfers from Art Comm.	2,056	2,056	2,056	2,056	2,056	2,056	2,052
401-000-699-23	Police Equipment Replacement Fund	-	60,000	-	-	-	-	-
		262,229	409,056	34,056	22,056	22,056	22,056	22,052
	Total Revenue	461,902	558,069	359,056	96,056	96,056	96,056	96,052
Fund Balance Reserve								
401-000-699.00	Appropriation of Prior Year Surplus	-	-	206,308	116,897	-	99,984	-
	Total Budget	461,902	558,069	565,364	212,953	96,056	196,040	96,052

- continued -
City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

PUBLIC IMPROVEMENT FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES								
Contributions to Other Funds								
401-775-950.05	Parks & Recreation	-	8,450	-	-	-	-	-
401-775-950.21	General Fund	52,320	55,037	7,615	27,368	-	120,000	-
401-775-950.31	Fire Equipment Replacement Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000
401-775-950.36	Police Equipment Replacement Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000
		112,320	123,487	67,615	87,368	60,000	180,000	60,000
Grants Management								
401-850-801.00	Contractual Services	75	-	-	-	-	-	-
		75	-	-	-	-	-	-
City Owned Property								
401-904-706.00	Wages/Salaries	86	149	275	285	295	310	330
401-904-801.00	Contractual Services	1,200	1,200	1,200	-	-	-	-
401-904-910.00	Liability & Property Insurance	-	50	-	-	-	-	-
401-904-943.00	Equipment Rental - City	-	81	100	100	100	100	100
401-904-967.00	Fringe Benefits	106	186	270	285	305	320	340
401-904-974.14	222 S. Wing Demolition	12,378	-	-	-	-	-	-
401-904-979.00	Municipal Building Projects	56,850	8,119	5,000	-	-	-	-
401-904-979.02	Audio Visual Project	-	-	7,775	-	-	-	-
		70,620	9,785	14,620	670	700	730	770

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

PUBLIC IMPROVEMENT FUND (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Expenditures (continued)								
Administration and Records								
401-923-805.00	Auditing Service	2,302	2,193	2,325	2,345	2,390	2,440	2,490
401-923-910.00	Insurance	324	218	425	1,330	1,370	1,410	1,450
401-923-967.02	Overhead-Admin & Records	10,800	11,020	11,130	11,240	11,350	11,460	11,570
		13,426	13,431	13,880	14,915	15,110	15,310	15,510
Miscellaneous Development								
401-930-801.00	Contractual Services	-	-	-	-	-	-	-
401-960-803.32	Randolph Drain Assessment	-	-	219,249	-	-	-	-
401-930-803.33	Mill Pond Dam Repairs	150,168	11,000	-	-	-	-	-
401-930-803.88	Street Light Improvements	-	-	-	-	-	-	-
401-930-803.99	Fish Hatchery Pond Improvements	-	16,693	250,000	-	-	-	-
01-930-977.03	City Entrance Sign Project	-	-	-	5,000	-	-	-
401-930-986.00	Cemetery Development	-	-	-	105,000	-	-	-
		150,168	27,693	469,249	110,000	-	-	-
	Total Expenditures	346,609	174,396	565,364	212,953	75,810	196,040	76,280
Fund Balance Reserve								
401-999-999.00	Unallocated Reserve	115,293	383,673	-	-	20,246	-	19,772
	Total Budget	461,902	558,069	565,364	212,953	96,056	196,040	96,052
Analysis of Fund Balance								
	Beginning of Year			2,849,772	2,643,464	2,526,567	2,546,813	2,446,829
	Revenues			359,056	96,056	96,056	96,056	96,052
	Expenditures			(565,364)	(212,953)	(75,810)	(196,040)	(76,280)
	End of Year			2,643,464	2,526,567	2,546,813	2,446,829	2,466,601

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

PUBLIC IMPROVEMENT FUND (continued)

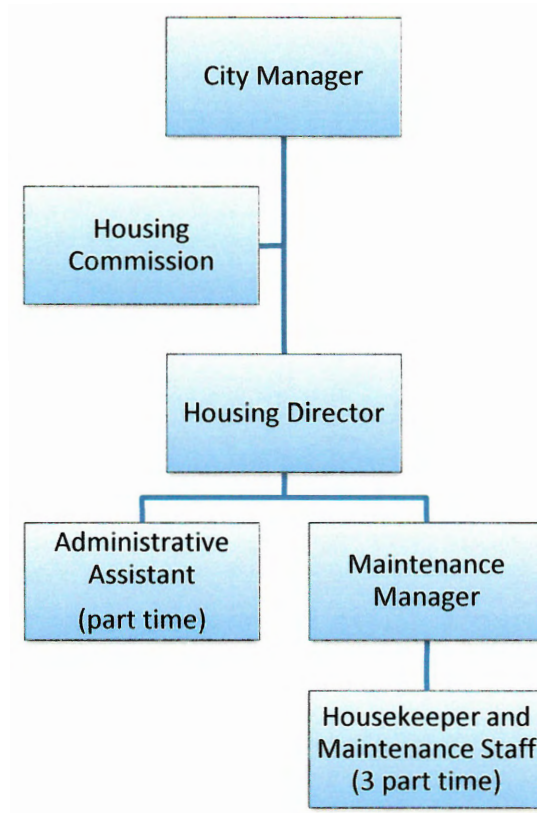
Account Number	Description	2014-15 Budget	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
	Less Fund Balance Designations/Reserves:							
	Reserved - Investment in Land (at cost)			225,000	225,000	225,000	225,000	225,000
	Reserved - Cemetery			148,782	53,782	63,782	73,782	83,782
	Designated Breakage Funds:							
	Prior Year Breakage Yet to be Designated			27,896	27,896	27,896	27,896	27,896
	Police & Fire Equipment Reserves			60,000	60,000	60,000	60,000	60,000
	Contingency/Grant Match			50,578	35,210	35,210	35,210	35,210
	Non-motorized Improvements			53,230	53,230	53,230	53,230	53,230
	Municipal Building Improvement Reserve			566,816	566,816	566,816	566,816	566,816
	Total Designated Breakage Funds			758,520	743,152	743,152	743,152	743,152
	Designated for Special Projects (Non-Breakage Funds)							
	Technology Reserve			115,993	135,993	155,993	55,993	75,993
	Non-motorized Improvements			34,000	34,000	34,000	34,000	34,000
	A/V Upgrades in Council Chambers			6,225	6,225	6,225	6,225	6,225
	City Hall Copier & Postage Machine			5,724	5,724	5,724	5,724	5,724
	Municipal Building Improvement Reserve			840,000	840,000	840,000	840,000	840,000
	City Hall Generator			60,000	60,000	60,000	60,000	60,000
	Election Equipment			12,000	-	-	-	-
	Unallocated to a Specific Project			125,000	125,000	125,000	125,000	125,000
	Contingency/Grant Match			128,810	128,810	128,810	128,810	128,810
	Total Designated Fund Balance for Special Projects			1,327,752	1,335,752	1,355,752	1,255,752	1,275,752
	Unreserved/Undesignated Fund Balance, End of Year			183,410	168,881	159,127	149,143	138,915

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Housing Commission

FUND NUMBER: 538

SUPERVISOR: Housing Director



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

General Description of Activity

Housing Commission – continued

The primary function of the Housing Commission is to manage Allen Terrace, a senior citizen apartment community for senior citizens 55 years or older. Allen Terrace has 100 apartments and 105 residents. Revenue for Allen Terrace is generated primarily from rent and rent subsidies. Allen Terrace does not rely on property taxes for its operations.

The main goal of our five-year plan is to continue modernization of Allen Terrace, which was built nearly 40 years ago. The Commission maintains efficiency in managing finances, recognizing the limited resources of the Allen Terrace residents and the maximum rent allowed by Federal rent subsidy programs. The rental rate, which includes heat, electricity, and water, remains below market rents for this area. Approximately 12% of the residents receive rent assistance. Allen Terrace retains an average annual 1% vacancy rate.

Proposed Fiscal Year Overview

The rent for one-bedroom apartments is proposed to increase 1.44% percent from \$695 to \$705 with the two-bedroom units remaining unchanged at \$1,090. This will increase revenue \$11,760. The rent increase is necessary to augment the replacement reserve in support of future capital improvements and inflationary increases in operational expenditures. For those residents that receive rent assistance, the increase remains within the maximum allowable rent and the increase will be covered by the rent assistance program.

Currently, the Allen Terrace Trust Fund provides \$231 per month rent subsidy for City residents with a minimum of five year's residency at the time of application to Allen Terrace and an income level below \$18,500 per year. Subsidy is also available for Allen Terrace residents with three years residency at Allen Terrace, to cover the amount of the rent increase above one percent. Currently, four residents participate in this program.

The debt service payment for the renovation bond is \$95,647. The final payment is due in October 2022.

\$138,000 is proposed to be transferred to the Housing Capital Outlay Fund for building improvements. The fund balance in this fund will remain between 30% to 40% of expenditures for unforeseen expenditures.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Housing Commission – continued

Departmental Goals & Objectives

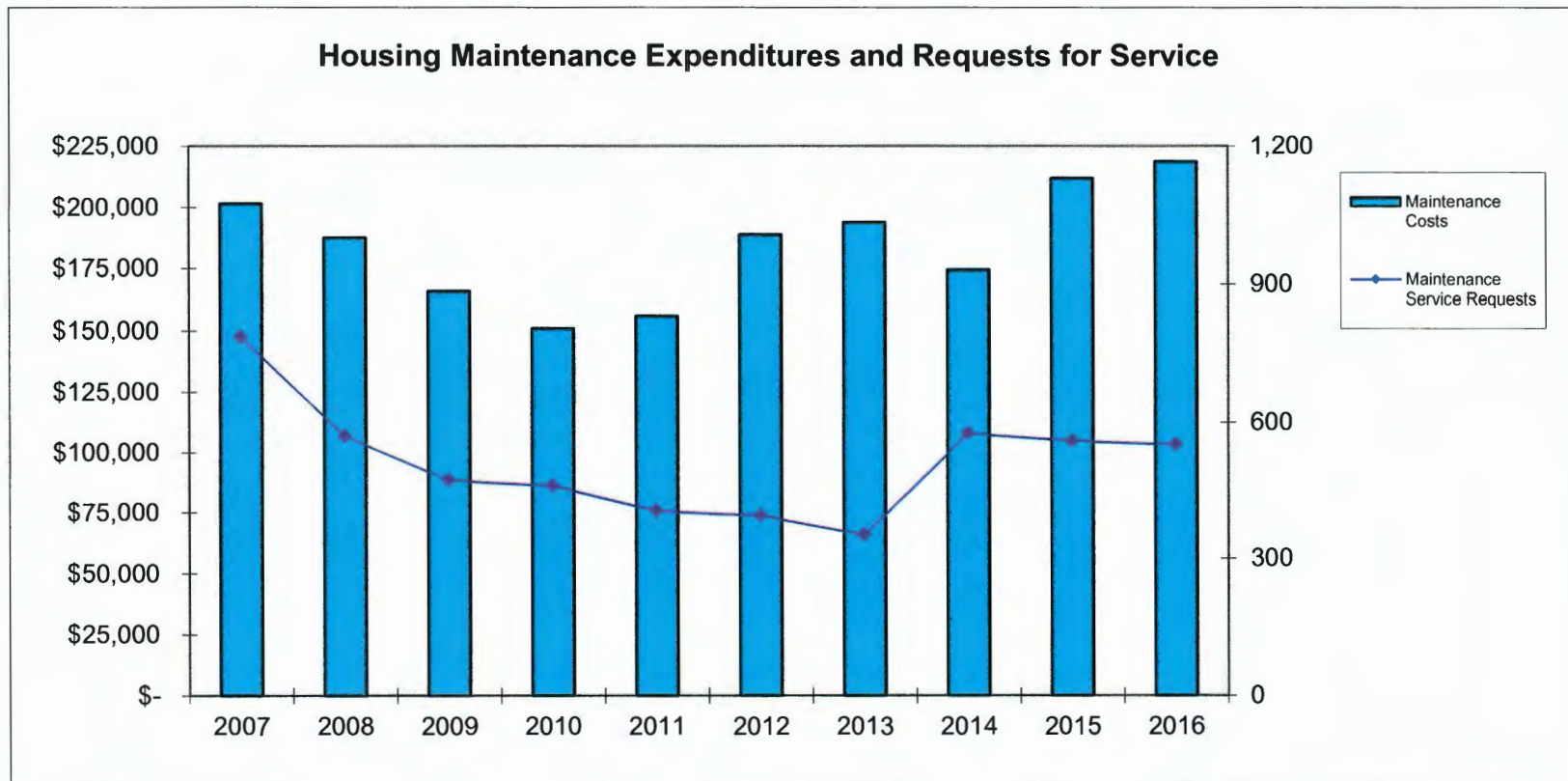
- Plan and monitor building improvement needs based upon capital needs assessment.
- Income qualify all residents to continue to be eligible for Community Development Block Grant (CDBG) funds.
- Explore additional activities and fundraising opportunities with Allen Terrace Resident Council.
- Administer the Community Development Block Grant Program for the City.
- Continue to provide high-quality service to tenants.
- Investigate cost control and revenue enhancement measures.
- Determine the feasibility of developing additional senior housing, especially two-bedroom apartments.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Move-Outs	18	26	15	25	25
Maintenance Service Requests	574	558	550	550	550
Nutrition Program - On Site Meals	2,764	3,207	3,914	3,200	3,200
Nutrition Program - Home Delivered Meals	5,406	4,210	4,324	4,200	4,200
# of Residents Receiving Rent Subsidies	18	14	13	14	14
Efficiency & Effectiveness Measures					
% of Occupied Apartments	99%	99%	99%	99%	99%
Average Annual Cost of Utilities per Apartment	\$1,272	\$1,175	\$1,100	\$1,225	\$1,286

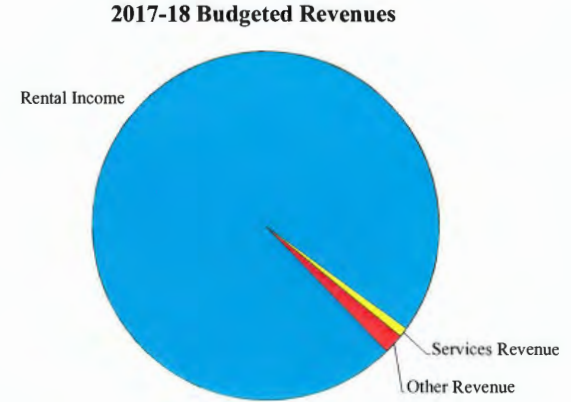
City of Northville
Housing Maintenance Expenditures and Maintenance Requests
Ten Year Trend - 2007 through 2016

The graph below shows the total number of maintenance requests made by the residents of Allen Terrace compared to the annual expenditures for the Housing Commission maintenance department. During the past ten years, the amount of annual expenditures is correlated with the number of calls, as expenditures are higher in years with more calls and lower in years with fewer calls. However, in fiscal year 2008, the definition of what is a maintenance request changed. Every task related to a move in or move out is no longer recorded as a maintenance request so the number of maintenance service requests were expected to decline. Expenditures from FY 2007 through FY 2011 did not decline at the same rate as the requests for services because wages and fringe benefits are fixed costs and represent 44% of total maintenance expenditures in FY16. Expenditures in FY 12 and FY13 increased at higher rates due to expensive nonroutine expenditures for the main lobby doors, the HVAC system and alarm systems. FY16 maintenance costs increased 3% from the prior year while the number of maintenance requests decreased by 1%.

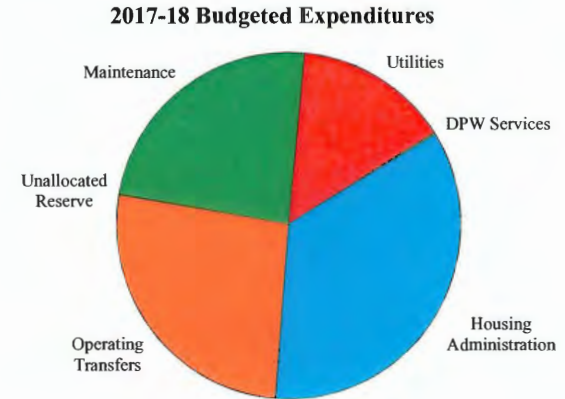


City of Northville
Proposed 2017-18 Housing Commission Budget
(with historical comparative data)

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Revenues				
Rental Income	\$ 838,892	\$ 847,480	\$ 859,240	97.3%
Grant Revenue	-	2,547	-	0.0%
Services Revenue	8,083	7,680	7,680	0.9%
Other Revenue	23,397	15,330	16,470	1.9%
Total Revenues	\$ 870,372	\$ 873,037	\$ 883,390	100.0%



	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Expenditures				
Maintenance	\$ 218,605	\$ 206,280	\$ 209,870	23.8%
Utilities	110,081	122,500	128,630	14.6%
DPW Services	54	1,505	1,520	0.2%
Housing Administration	285,600	287,340	309,190	35.0%
Operating Transfers	229,124	255,412	233,647	26.4%
Unallocated Reserve	26,908	-	533	0.1%
Total Expenditures	\$ 870,372	\$ 873,037	\$ 883,390	100.0%



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

HOUSING COMMISSION

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Rental Income								
538-000-669.00	Tenant Rents	789,786	799,299	815,176	822,596	833,921	845,246	856,571
538-000-669.01	Rent Subsidies	26,512	29,635	25,304	31,644	32,079	32,514	32,949
538-000-669.02	City Trust Fund Contributions	3,374	2,787	3,000	1,000	1,000	1,000	1,000
538-000-669.03	Entry Fees	16,212	9,446	7,500	7,500	7,500	7,500	7,500
538-000-669.04	Vacancy Loss	(4,270)	(2,275)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
		831,614	838,892	847,480	859,240	871,000	882,760	894,520
Services Revenue								
538-000-642.00	Charges for Service & Sales	1,611	1,094	1,200	1,200	1,200	1,200	1,200
538-000-651.40	Laundromat Sales	6,118	6,509	6,000	6,000	6,000	6,000	6,000
538-000-651.41	Beauty Shop Revenue	480	480	480	480	480	480	480
		8,209	8,083	7,680	7,680	7,680	7,680	7,680
Grant Revenue								
538-000-587.14	CDBG - Administration	-	-	2,547	-	-	-	-
		-	-	2,547	-	-	-	-
Other Revenue								
538-000-590.00	Contributions from City	14,850	15,090	15,330	15,470	15,620	15,780	15,940
538-000-664.00	Interest - Investment Pool	417	3,139	500	600	600	600	600
538-000-664.20	Long Term Investment Earnings	-	-	3,485	1,500	1,500	1,500	1,500
538-000-664.30	Unrealized Market Change	-	-	(3,000)	-	-	-	-
538-000-664.40	Investment Pool Bank Fees	-	-	(525)	(600)	(600)	(600)	(600)
538-000-664.50	Investment Advisory Fees	-	-	(460)	(500)	(500)	(500)	(500)
538-000-667.00	Insurance Proceeds	496	5,168	-	-	-	-	-
		15,763	23,397	15,330	16,470	16,620	16,780	16,940
	Total Revenue	855,586	870,372	873,037	883,390	895,300	907,220	919,140
Fund Balance Reserve								
538-000-699.00	Use of Fund Balance	-	-	-	-	-	-	-
	Total Budget	855,586	870,372	873,037	883,390	895,300	907,220	919,140

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

HOUSING COMMISSION (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES								
Allen Terrace Maintenance								
538-266-706.00	Wage/Salary - Perm FT ST	37,969	38,527	42,120	43,170	44,255	45,365	45,930
538-266-710.00	Wage/Salary - Part Time	16,001	22,428	20,685	20,685	20,685	20,685	20,685
538-266-712.00	Contracted Labor	6,600	13,630	7,000	7,000	7,000	7,000	7,000
538-266-726.01	Supplies - Maintenance\Repair	17,569	14,124	13,000	13,000	13,000	13,000	13,000
538-266-801.00	Contractual Services	17,766	19,704	16,910	16,910	16,910	16,910	16,910
538-266-801.04	Services - Maintenance\Repair	38,581	41,282	36,820	37,090	37,360	37,640	37,930
538-266-801.05	Painting & Decorating Supplies	2,019	1,591	2,000	2,000	2,000	2,000	2,000
538-266-801.06	Elevator Maintenance Services	4,771	6,314	6,230	6,440	6,660	6,890	7,130
538-266-801.07	Alarm System Maintenance	17,758	10,885	10,000	10,000	10,000	10,000	10,000
538-266-801.48	Landscaping	4,226	7,684	5,575	5,575	5,575	5,575	5,575
538-266-801.49	Heat and Air Conditioning	10,054	8,196	13,500	13,910	14,330	14,760	15,200
538-266-804.01	Employee Physicals & Drug Testing	113	-	-	-	-	-	-
538-266-956.00	Contingencies	-	-	-	-	-	-	1,380
538-266-967.00	Fringe Benefits	38,499	34,240	32,440	34,090	35,050	36,705	37,040
		211,926	218,605	206,280	209,870	212,825	216,530	219,780
Allen Terrace Utilities								
538-267-920.01	Electric Power	66,696	67,400	73,500	77,180	81,040	85,090	89,340
538-267-920.02	Natural Gas	31,445	23,020	24,000	25,200	26,460	27,780	29,170
538-267-920.03	Water & Sewer Service	19,312	19,661	25,000	26,250	27,560	28,940	30,930
		117,453	110,081	122,500	128,630	135,060	141,810	149,440
Allen Terrace DPW Services								
538-268-706.00	Wages - DPW Regular	886	-	500	500	500	500	500
538-268-943.00	Equipment Rental - City	419	54	500	500	500	500	500
538-268-967.00	Fringe Benefits	952	-	505	520	530	540	550
		2,257	54	1,505	1,520	1,530	1,540	1,550

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

HOUSING COMMISSION (continued)

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Housing Administration								
538-292-706.00	Wage/Salary-Perm FT ST	60,144	59,706	61,840	63,420	65,050	66,710	67,570
538-292-710.00	Wage/Salary-Part Time	30,366	30,050	28,845	29,575	30,345	31,130	31,540
538-292-726.02	Supplies - Resident Services	3,685	4,409	5,015	5,015	5,015	5,015	5,015
538-292-728.00	Office Supplies	1,432	614	1,875	1,930	1,990	2,050	2,110
538-292-730.00	Postage	297	57	180	190	200	210	220
538-292-732.00	Public Relations	621	564	500	500	500	500	500
538-292-801.19	Technology Support & Services	885	385	600	600	600	600	600
538-292-801.32	Payment In Lieu of Taxes	14,850	15,090	15,330	15,470	15,620	15,780	15,940
538-292-801.34	Web Site	400	222	400	400	400	400	400
538-292-802.01	Legal Services	5,728	3,838	2,500	2,500	2,500	2,500	2,500
538-292-805.00	Auditing Services	2,302	2,193	2,325	2,345	2,390	2,440	2,490
538-292-853.00	Telephone	8,794	10,230	8,800	8,810	8,820	8,830	8,840
538-292-910.00	Liability & Property Insurance	8,121	6,068	3,765	11,770	12,120	12,480	12,850
538-292-956.00	Contingencies	-	-	-	-	-	-	2,970
538-292-958.00	Membership & Dues	210	215	220	225	230	235	235
538-292-960.00	Education & Training	-	57	300	300	300	300	300
538-292-967.00	Fringe Benefits	62,693	62,591	58,525	61,905	63,840	67,065	67,705
538-292-967.02	Overhead-Admin. & Records	5,790	6,080	6,380	6,700	7,040	7,390	7,760
538-292-967.04	Unfunded Pension Contributions	23,844	33,787	37,450	42,705	47,230	52,280	58,550
538-292-967.09	Retiree Healthcare Costs	45,532	49,208	51,990	54,330	56,940	59,710	62,640
538-292-972.35	CDBG-Program Administration	400	236	500	500	500	500	500
		276,094	285,600	287,340	309,190	321,630	336,125	351,235

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

HOUSING COMMISSION (continued)

Account Number	Description	2014-15 Budget	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Operating Transfers								
538-775-950.11	Oper Tsfr to Capital Outlay Fund	130,000	135,000	163,000	138,000	125,000	114,000	102,000
538-775-950.32	Oper Tsfr to Debt Retirement Fund	95,836	94,124	92,412	95,647	98,775	96,849	94,923
		<u>225,836</u>	<u>229,124</u>	<u>255,412</u>	<u>233,647</u>	<u>223,775</u>	<u>210,849</u>	<u>196,923</u>
	Total Expenditures	833,566	843,464	873,037	882,857	894,820	906,854	918,928
Reserve Fund								
538-999-999.00	Unallocated Reserve	22,020	26,908	-	533	480	366	212
		<u>22,020</u>	<u>26,908</u>	<u>-</u>	<u>533</u>	<u>480</u>	<u>366</u>	<u>212</u>
	Total Budget	855,586	870,372	873,037	883,390	895,300	907,220	919,140
Analysis of Fund Balance								
	Beginning of Year			326,733	326,733	327,266	327,746	328,112
	Revenues			873,037	883,390	895,300	907,220	919,140
	Expenditures			(873,037)	(882,857)	(894,820)	(906,854)	(918,928)
	End of Year			<u>326,733</u>	<u>327,266</u>	<u>327,746</u>	<u>328,112</u>	<u>328,324</u>

SECTION VI
ENTERPRISE FUNDS

Enterprise Funds account for operations that are financed and operated in a manner similar to private business. The cost of providing these services to the public is financed primarily through user fees and charges.

The City of Northville has two enterprise funds: the Refuse and Recycling Fund and the Water and Sewer Fund. Each fund has an overview section, graphs demonstrating revenues and expenses, and a five year line item budget. Additional analytical information on operating results and rate calculations is also provided.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Refuse and Recycling Fund

FUND NUMBER: 226

SUPERVISOR: Director, Department of Public Works

General Description of Activity

The objective of the Refuse & Recycling program is to provide an economical, safe, quality solid waste collection program for the residents and business owners of the community. The Refuse and Recycling Fund is divided into two basic categories: Residential and Commercial. The residential program is a weekly service funded by a bi-monthly charge billed to each participating household. The commercial program is a six day per week service funded by a bi-monthly charge to downtown residential and commercial business entities.

Proposed Fiscal Year Overview

Commercial Refuse Program

A five year contract extension is currently being negotiated with Waste Management extending their contract until June 2022. The current rates are proposed to be increased in FY2018 by \$2 bi-monthly for restaurants and \$1 bi-monthly for retail food, churches and halls, and retail sales. No changes to the professional service or downtown residential classifications are proposed.

<u>Business Classification</u>	<u>Bi-Monthly Rate</u> <u>Increase</u>	<u>Business Classification</u>	<u>Bi-Monthly Rate</u> <u>Increase</u>
Restaurants	\$404 to \$406	Retail Sales	\$130 to \$131
Retail Food	\$173 to \$174	Professional Services – Large Office	\$104 (no change)
Churches & Halls	\$173 to \$174	Professional Services – Small Office	\$48 (no change)
		Downtown Residential	\$43 (no change)

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Refuse & Recycling Fund - continued

Residential Program

The current contract with Waste Management for residential solid waste collection expires May 31, 2017. It is estimated that the residential waste collection cost paid to the contractor will decrease by 3.1% in FY 2018.

It is proposed that the City of Northville continue to partner with the Charter Township of Northville and the City of Livonia to provide Household Hazardous Waste Days. This partnership allows Northville residents the opportunity to go to Livonia's Household Hazardous Waste Day in May and Livonia residents to come to Northville's Household Hazardous Waste Day in September. The cost for this event varies each year, as the cost is dependent on the number of vehicles entering the site from each community. Estimates for future years are based on experience in the most recent years.

A City's brush chipping program provides weekly chipping of branches and tree limbs left by residents at the curb for removal. The purpose of this program is to allow residents to clean up and clear out their backyards by offering an environmentally friendly way to dispose of branches and tree limbs up to a size of 6" in diameter and 6 feet in length. It is estimated that the cost the City will be approximately \$64,000 for FY2018, up 7% over the prior year.

The rate to the users of the system is proposed to decrease from \$39.04 to \$38.00 bi-monthly, a reduction of 2.66%.

Departmental Goals & Objectives

- Provide leaf collection with two visits to each neighborhood each autumn.
- Provide weekly collection of brush by chipping it on a weekly basis.
- Facilitate the operation of Household Hazardous Waste Collection Days.
- Provide proper and safe operation of the City's compost facility.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

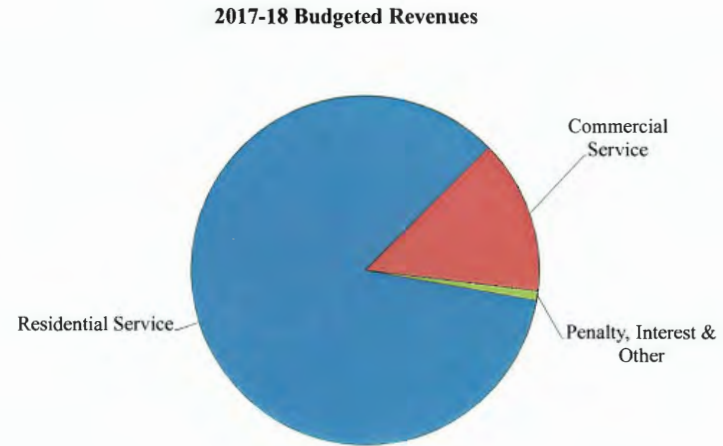
Refuse & Recycling Fund - continued

Performance Measures

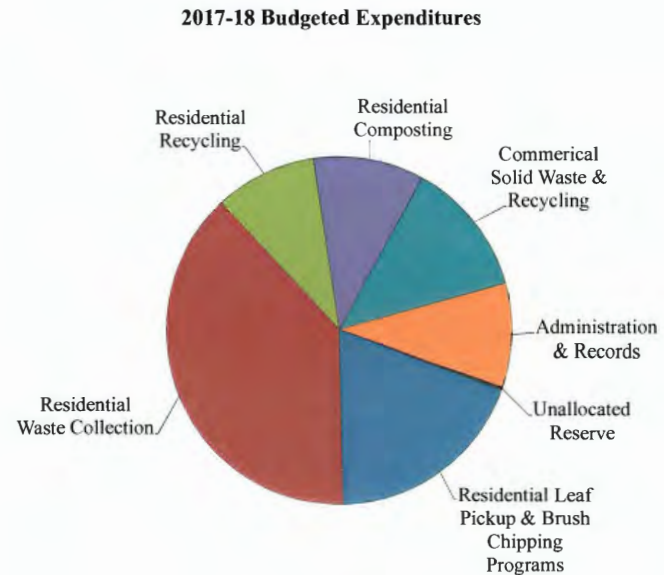
Measure	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
# of vehicles participating in the Fall Household Hazardous Waste Day					
- City of Northville	76	81	147	100	125
- Charter Township of Northville	577	643	672	580	620
- City of Livonia	215	367	476	346	350
# of City of Northville vehicles participating in the Spring Household Hazardous Waste Day in Livonia	70	70	115	100	100
# of Households opting out of Residential Refuse & Recycling Program	20	25	25	25	25
Commercial Program	Unknown	14	14	14	14

City of Northville
Proposed 2017-18 Refuse & Recycling Fund Budget
(with historical comparative data)

Revenues	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Residential Service	\$ 479,178	\$ 512,262	\$ 498,646	84.8%
Commercial Service	\$ 67,962	\$ 81,336	\$ 84,176	14.3%
Penalty, Interest & Other	9,391	4,910	5,195	0.9%
Use of Fund Reserves	118,521	-	-	0.0%
Total Revenues	\$ 675,052	\$ 598,508	\$ 588,017	100.0%



Expenditures	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Residential Leaf Pickup & Brush Chipping Programs	\$ 105,051	\$ 101,775	\$ 111,750	19.1%
Residential Waste Collection	218,194	211,641	225,285	38.5%
Residential Recycling	56,639	57,951	55,881	9.5%
Residential Composting	64,664	62,364	60,858	10.4%
Commercial Solid Waste & Recycling	90,217	74,447	74,112	12.7%
Administration & Records	140,287	52,520	56,125	9.6%
Operating Transfers	-	36,500	-	0.0%
Unallocated Reserve	-	1,310	1,658	0.3%
Total Expenditures	\$ 675,052	\$ 598,508	\$ 585,669	100.0%



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

REFUSE AND RECYCLING FUND

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
REVENUES								
226-000-626.07	DPW Yard Refuse Collection	-	-	50	50	50	50	50
226-000-626.12	Residential Service	392,371	478,000	511,112	497,496	510,588	523,680	536,772
226-000-626.13	Individual Dumpster Service	3,793	4,138	4,138	4,138	4,138	4,138	4,138
226-000-626.14	Residential Other	450	570	500	500	500	500	500
226-000-626.16	Commercial Service	57,722	63,824	77,198	77,690	80,038	82,456	85,177
226-000-627.08	Penalty	6,932	8,606	7,200	7,200	7,200	7,200	7,200
226-000-664.00	Interest - Investment Pool	243	785	135	135	135	135	135
226-000-664.20	Long Term Investment Earnings	-	-	865	500	500	500	500
226-000-664.30	Unrealized Market Change	-	-	(650)	-	-	-	-
226-000-664.40	Bank Fees & Lockbox Svcs	-	-	(2,515)	(2,515)	(2,515)	(2,515)	(2,515)
226-000-664.50	Investment Advisory Fees	-	-	(125)	(125)	(125)	(125)	(125)
226-000-666.00	Recycling Bin & Lid Sales	731	608	600	600	600	600	600
266-000-667.00	Insurance Proceeds	1,375	-	-	-	-	-	-
Total Revenues		<u>463,617</u>	<u>556,531</u>	<u>598,508</u>	<u>585,669</u>	<u>601,109</u>	<u>616,619</u>	<u>632,432</u>
Fund Balance Reserve								
226-000-699.00	Approp of Prior Year Surplus	76,129	118,521	-	-	-	-	-
Total Budget		<u>539,746</u>	<u>675,052</u>	<u>598,508</u>	<u>585,669</u>	<u>601,109</u>	<u>616,619</u>	<u>632,432</u>
EXPENDITURES								
Residential Leaf Pickup & Brush Chipping Programs								
226-442-706.00	Wages/Salaries	15,318	13,813	12,500	12,895	13,315	13,955	14,810
226-442-707.00	Wages/Salaries - Overtime	837	882	-	950	985	1,045	1,120
226-442-775.00	Materials	304	792	-	500	500	500	500
226-442-801.00	Contractual Services	-	44,245	60,000	64,000	65,280	66,590	67,920
226-442-943.00	Equipment Rental	19,143	27,769	18,175	19,645	19,840	20,040	20,240
226-442-967.00	Fringe Benefits	15,681	17,550	11,100	13,760	14,605	15,495	16,300
		<u>51,283</u>	<u>105,051</u>	<u>101,775</u>	<u>111,750</u>	<u>114,525</u>	<u>117,625</u>	<u>120,890</u>
Residential Waste Collection								
226-531-706.00	Wages/Salaries	169	(130)	200	205	210	220	235
226-531-707.00	Wages/Salaries - Overtime	362	273	750	775	805	850	910
226-531-801.00	Contractual Services	214,220	213,243	197,452	214,630	218,986	223,437	227,972
226-531-810.00	Household Hazardous Waste	6,415	4,496	12,114	8,500	8,500	8,500	8,500
226-531-943.00	Equipment Rental	95	-	200	200	200	200	200
226-531-967.00	Fringe Benefits	542	312	925	975	1,040	1,105	1,175
		<u>221,803</u>	<u>218,194</u>	<u>211,641</u>	<u>225,285</u>	<u>229,741</u>	<u>234,312</u>	<u>238,992</u>

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

REFUSE AND RECYCLING FUND (continued)

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
EXPENDITURES (continued)								
Residential Recycling								
226-532-706.00	Wages/Salaries	(44)	21	200	205	210	220	235
226-532-707.00	Wages/Salaries - Overtime	-	-	200	200	210	220	235
226-532-775.00	Materials	-	21	50	50	50	50	50
226-532-801.00	Contractual Services	54,098	56,597	57,061	54,971	56,064	57,670	58,300
226-532-943.00	Equipment Rental	-	-	50	50	50	50	50
226-532-967.00	Fringe Benefits	-	-	390	405	430	455	480
		54,054	56,639	57,951	55,881	57,014	58,665	59,350
Residential Composting								
226-533-706.00	Wages/Salaries	585	71	500	515	530	555	590
226-533-801.00	Contractual Services	76,971	64,385	61,124	59,578	60,708	61,862	63,040
226-533-943.00	Equipment Rental	376	54	250	250	250	250	250
226-533-967.00	Fringe Benefits	496	154	490	515	545	575	605
		78,428	64,664	62,364	60,858	62,033	63,242	64,485
Commercial Solid Waste & Recycling Collection								
226-537-706.00	Wages/Salaries	8,524	11,021	9,500	9,540	9,850	10,325	10,960
226-537-707.00	Wages/Salaries - Overtime	142	952	1,200	1,225	1,275	1,350	1,450
226-537-775.00	Materials	2,775	-	800	800	800	800	800
226-537-801.00	Contractual Services	-	2,500	-	-	-	-	-
226-537-801.37	Downtown Solid Waste Program	51,442	49,917	40,101	39,426	40,219	41,024	41,842
226-537-801.38	Individual Dumpster Service	3,364	3,405	3,140	3,140	3,208	3,279	3,351
226-537-943.00	Equipment Rental	3,331	5,354	5,300	5,300	5,350	5,400	5,450
226-537-967.00	Fringe Benefits	9,599	13,531	10,425	10,700	11,360	12,060	12,695
226-537-968.00	Depreciation Expense	3,087	3,537	3,981	3,981	3,981	3,981	3,981
		82,264	90,217	74,447	74,112	76,043	78,219	80,529
Operating Transfers								
226-775-95027	O/T to Equipment Fund	-	-	36,500	-	-	-	-
		-	-	36,500	-	-	-	-

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

REFUSE AND RECYCLING FUND (continued)

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Administration & Records							
226-923-706.00 Wages/Salaries	3,742	3,101	2,185	2,240	2,300	2,355	2,390
226-923-730.00 Postage	129	85	-	-	-	-	-
226-923-801.00 Contractual Services	3,687	3,784	3,615	3,690	3,760	3,840	3,920
226-923-801.19 Computer Program Services	498	506	510	520	530	540	550
226-923-801.25 Northville Matters Publication	3,157	3,160	2,510	2,200	2,200	2,200	2,200
226-923-805.00 Auditing Services	2,302	2,193	2,325	2,345	2,390	2,440	2,490
226-923-910.00 Insurance	895	670	400	1,250	1,290	1,330	1,370
226-923-956.00 Contingencies	-	-	-	-	-	-	810
226-923-967.00 Fringe Benefits	3,789	2,036	1,490	1,515	1,625	1,705	1,725
226-923-967.02 Overhead	23,620	24,330	24,820	25,320	25,830	26,350	26,880
226-923-967.04 Unfunded Pension Contribution	4,578	5,132	5,675	7,635	8,170	8,740	9,440
226-923-967.07 OBEB Liability - CY Expense	-	33,838	-	-	-	-	-
226-923-967.09 Retiree Healthcare Premiums	5,517	7,629	8,990	9,410	10,045	10,735	11,485
226-923-967.12 Pension Expense	-	53,823	-	-	-	-	-
	51,914	140,287	52,520	56,125	58,140	60,235	63,260
Total Expenditures	539,746	675,052	597,198	584,011	597,496	612,298	627,506
Retained Earnings							
226-999-999.00 Unallocated Reserve	-	-	1,310	1,658	3,613	4,321	4,926
Total Budget	539,746	675,052	598,508	585,669	601,109	616,619	632,432
Analysis of Net Assets							
Beginning of Year			101,164	102,474	104,132	107,745	112,066
Revenues			598,508	585,669	601,109	616,619	632,432
Expenses			(597,198)	(584,011)	(597,496)	(612,298)	(627,506)
End of Year			102,474	104,132	107,745	112,066	116,992

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021
Profit (Loss) by Program - Residential and Commercial

Refuse & Recycling Fund

Program
Collection Contract in Effect?

REVENUES

DPW Yard Refuse Collection
Residential Service
Commercial Service - Downtown
Commercial Service - Other
Penalty, Interest, & Other
Interest & Other

Total Revenues

% Increase (Decrease)

EXPENDITURES

Residential Leaf Pickup
Residential Waste Collection
Residential Recycling
Residential Composting
Commercial Solid Waste &
Recycling Collection
Operating Transfer Out
Administration & Records

Total Expenditures

% Increase (Decrease)

Profit (Loss) by program

Profit (Loss) in total

Combined Revenues

Combined Expenditures

Net Profit/(Loss)

Net Assets, Beginning of Year

Revenues

Expenditures

Net Assets, End of Year

Net Assets, combined

	2015-16 Actual		2016-17 Projected		2017-18 Proposed		2018-19 Estimated		2019-20 Estimated		2020-21 Estimated	
	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial	Residential	Commercial
Collection Contract in Effect?	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No
REVENUES												
DPW Yard Refuse Collection	-		50		50	-	50	-	50	-	50	-
Residential Service	479,178		512,212		498,596	-	511,688	-	524,780	-	537,872	-
Commercial Service - Downtown		63,824		77,198		77,690		80,038		82,456		85,177
Commercial Service - Other		4,138		4,138		4,138		4,138		4,138		4,138
Penalty, Interest, & Other	7,594	1,012	4,267	643	4,495	700	4,492	703	4,490	705	4,485	710
Interest & Other	589	196	-	-	-	-	-	-	-	-	-	-
Total Revenues	487,361	69,170	516,529	81,979	503,141	82,528	516,230	84,879	529,320	87,299	542,407	90,025
% Increase (Decrease)			6%	19%	-3%	1%	3%	3%	3%	3%	2%	3%
EXPENDITURES												
Residential Leaf Pickup	105,051	-	101,775	-	111,750	-	114,525	-	117,625	-	120,890	-
Residential Waste Collection	218,194	-	211,641	-	225,285	-	229,741	-	234,312	-	238,992	-
Residential Recycling	56,639	-	57,951	-	55,881	-	57,014	-	58,665	-	59,350	-
Residential Composting	64,664	-	62,364	-	60,858	-	62,033	-	63,242	-	64,485	-
Commercial Solid Waste & Recycling Collection	-	90,217	-	74,447	-	74,112	-	76,043	-	78,219	-	80,529
Operating Transfer Out	-	-	36,500	-	-	-	-	-	-	-	-	-
Administration & Records	105,215	35,072	44,642	7,878	47,706	8,419	49,419	8,721	51,200	9,035	53,771	9,489
Total Expenditures	549,763	125,289	514,873	82,325	501,480	82,531	512,732	84,764	525,044	87,254	537,488	90,018
% Increase (Decrease)			-6%	-34%	-3%	0%	2%	3%	2%	3%	2%	3%
Profit (Loss) by program	(62,402)	(56,119)	1,656	(346)	1,660	(2)	3,498	115	4,276	45	4,919	7
Profit (Loss) in total	(118,521)		1,310		1,658		3,613		4,321		4,926	
Combined Revenues		556,531		598,508		585,669		601,109		616,619		632,432
Combined Expenditures		(675,052)		(597,198)		(584,011)		(597,496)		(612,298)		(627,506)
Net Profit/(Loss)		(118,521)		1,310		1,658		3,613		4,321		4,926
Net Assets, Beginning of Year	142,879	76,806	80,477	20,687	82,133	20,341	83,793	20,339	87,292	20,453	91,567	20,499
Revenues	487,361	69,170	516,529	81,979	503,141	82,528	516,230	84,879	529,320	87,299	542,407	90,025
Expenditures	(549,763)	(125,289)	(514,873)	(82,325)	(501,480)	(82,531)	(512,732)	(84,764)	(525,044)	(87,254)	(537,488)	(90,018)
Net Assets, End of Year	80,477	20,687	82,133	20,341	83,793	20,339	87,292	20,453	91,567	20,499	96,486	20,506
Net Assets, combined		101,164		102,474		104,132		107,745		112,066		116,992

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Water and Sewer Fund

FUND NUMBER: 592

SUPERVISOR: Director, Department of Public Works

The organizational chart for this fund is the same as that of the Department of Public Works in Section IV, department 101-441.

General Description of Activity

This fund accounts for the operations and maintenance of the City of Northville's water and sewer system. The water and sewer fund is an enterprise type of fund. This means that the water and sewer fund activities are supported by user fees. On an annual basis, the rates are reviewed and established by City Council.

Proposed Fiscal Year Overview

Water System Operations

The City of Northville's water supplier is the Great Lakes Water Authority (GLWA). For FY 2017 the charge for water from the City of Detroit is proposed to increase by 5%. Of that increase, 4.3% is a reallocation of the fixed costs due to the departure of the Genesee County Drain Commission/Flint leaving the system in 2018. Sixty percent of the water cost is fixed, which means the City is required to pay that portion and it is not dependent on consumption.

It is proposed that the City increase the water rate from \$7.51 to \$9.01 per unit effective July 1, 2017. This rate structure is set up to cover the GLWA water cost increases, capital improvements, and operational and maintenance costs. The primary driver for this increase is to establish a reserve for future water main replacements to be completed in conjunction with the related street improvements. Utilization of a reserve will smooth out the volatility of rates from year to year due to timing of capital projects.

The service charge is proposed to increase from \$3.31 to \$3.37 bi-monthly. This revenue is generated to offset the cost of reading the meters and the billing process. The meter replacement charge established last fiscal year to replace aging water meters will increase from \$2.52 to \$3.70 bi-monthly.

City of Northville
Line Item Budget for the Year Ended June 30, 2017 and
Five Year Plan – 2016 through 2020

Water and Sewer Fund - continued

Sewer System Operations

Wayne County is the provider of sanitary sewer service for the City of Northville. The City of Northville, along with 14 other jurisdictions, is included in what is known as the “Rouge Valley Sewage Disposal System”. Wayne County estimates they will increase the cost by 9.5% for sewage disposal effective May 1, 2017. 100% of the cost is fixed, not usage-based.

The rate structure is reviewed annually to cover the Wayne County sewage disposal costs, capital improvements, increased operational costs, and to increase the reserves. The City is proposing no increase to the users of the system for FY2018, it will remain at \$5.98 per unit. Last year, the County proposed a rate increase, but it was never approved by Wayne County. Therefore, the increase to the users approved last year is sufficient to cover this year’s increase.

Customer charges for the dual sewer rate per unit will remain unchanged at \$4.01 per unit. This represents an overall reduced sewer rate for water users, which would otherwise be charged the proposed rate of \$5.98 per unit.

Overall, the average household using ten units of water bi-monthly will see an increase of approximately \$8.12 per month, with the combined water and sewer rate adjustments.

Departmental Goals & Objectives

- Perform bi-annual leak detection surveys and make necessary repairs.
- Continue program to systematically reduce the number of annual running water accounts.
- Continue annual water main flushing and valve and hydrant repair/replacement program.
- Oversee water reservoir controls.
- Clean 50% of City’s sanitary sewer system annually.
- Plan for implementation of the sanitary sewer capacity control project with Wayne County aimed at reducing excess flow.

City of Northville
Line Item Budget for the Year Ended June 30, 2017 and
Five Year Plan – 2016 through 2020

Water and Sewer Fund – continued

An operating transfer from the General Fund to this fund is proposed in the amount of cell tower rent revenue received in FY18 to begin replenishing cash reserves.

Long Term Plan

The utility is primarily a fixed cost, therefore there has been a shift from strictly commodity-based costs to combined rate of fixed and commodity-based rates by the Great Lakes Water Authority and Wayne County. City Staff will be exploring the option of establishing all or a portion of the fixed costs as a fixed component on the City’s utility bill.

Performance Measures

Measure	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Water Service Shutoffs	0	1	0	0	0
Number of Water Main Breaks	35	21	12	15	15
Efficiency & Effectiveness Measures					
Water Loss %	15.9%	22.1%	20.3%	18%	18%
Delinquent Utility Accounts Sent To Taxes	59	78	62	60	60

CITY OF NORTHVILLE

WATER AND SEWER FUND CAPITAL IMPROVEMENTS

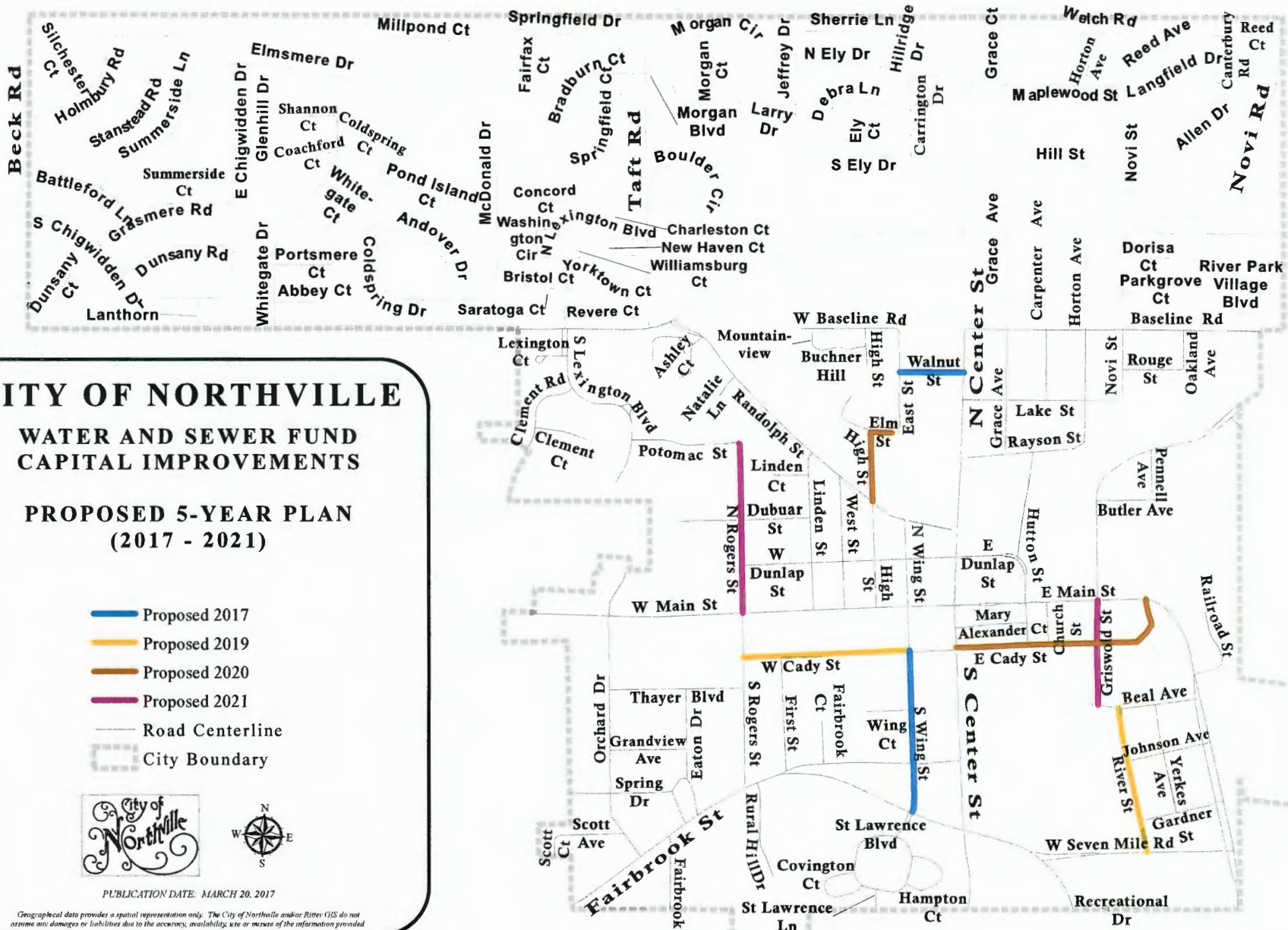
PROPOSED 5-YEAR PLAN (2017 - 2021)

- Proposed 2017
- Proposed 2019
- Proposed 2020
- Proposed 2021
- Road Centerline
- City Boundary



PUBLICATION DATE: MARCH 20, 2017

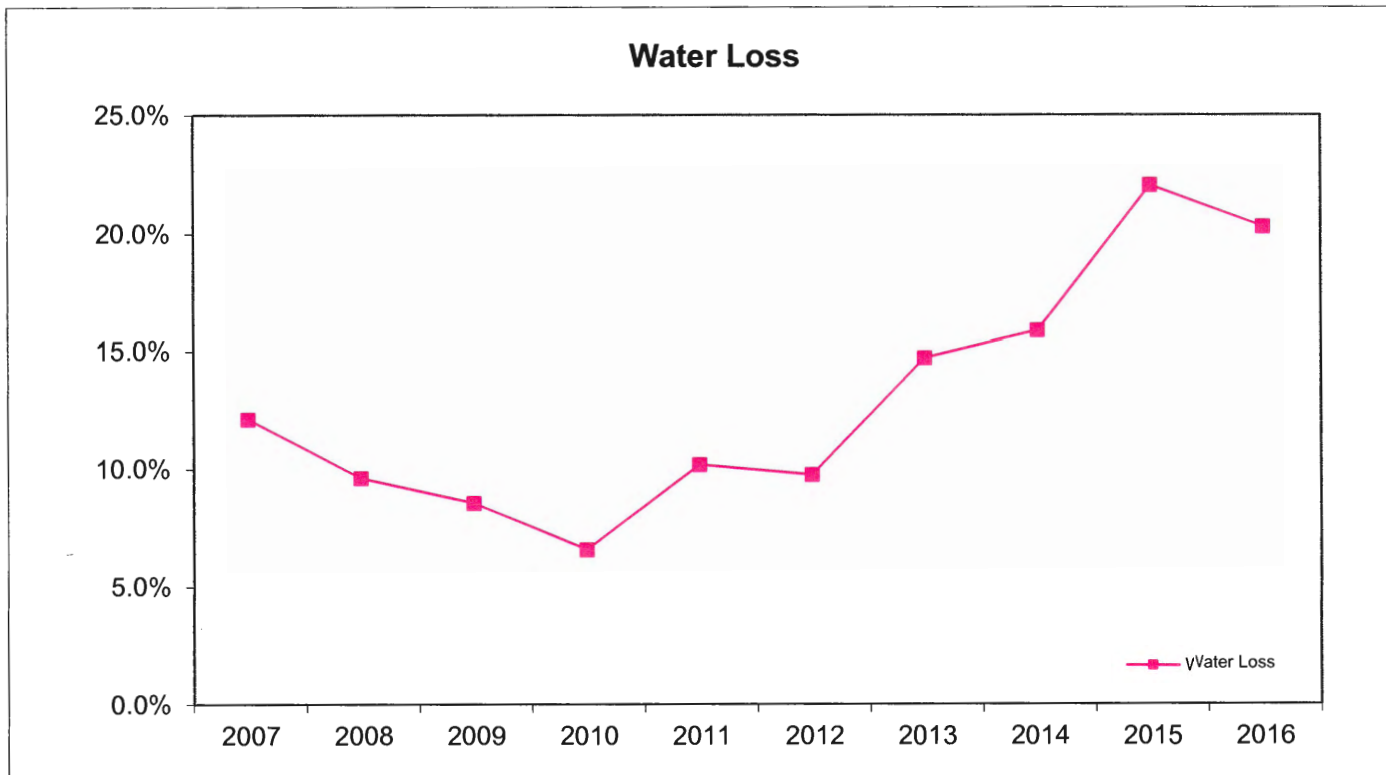
Geographical data provides a spatial representation only. The City of Northville and/or Ritter GIS do not assume any damages or liabilities due to the accuracy, availability, use or misuse of the information provided.



**City of Northville
Water Loss
Ten Year Trend - 2007 through 2016**

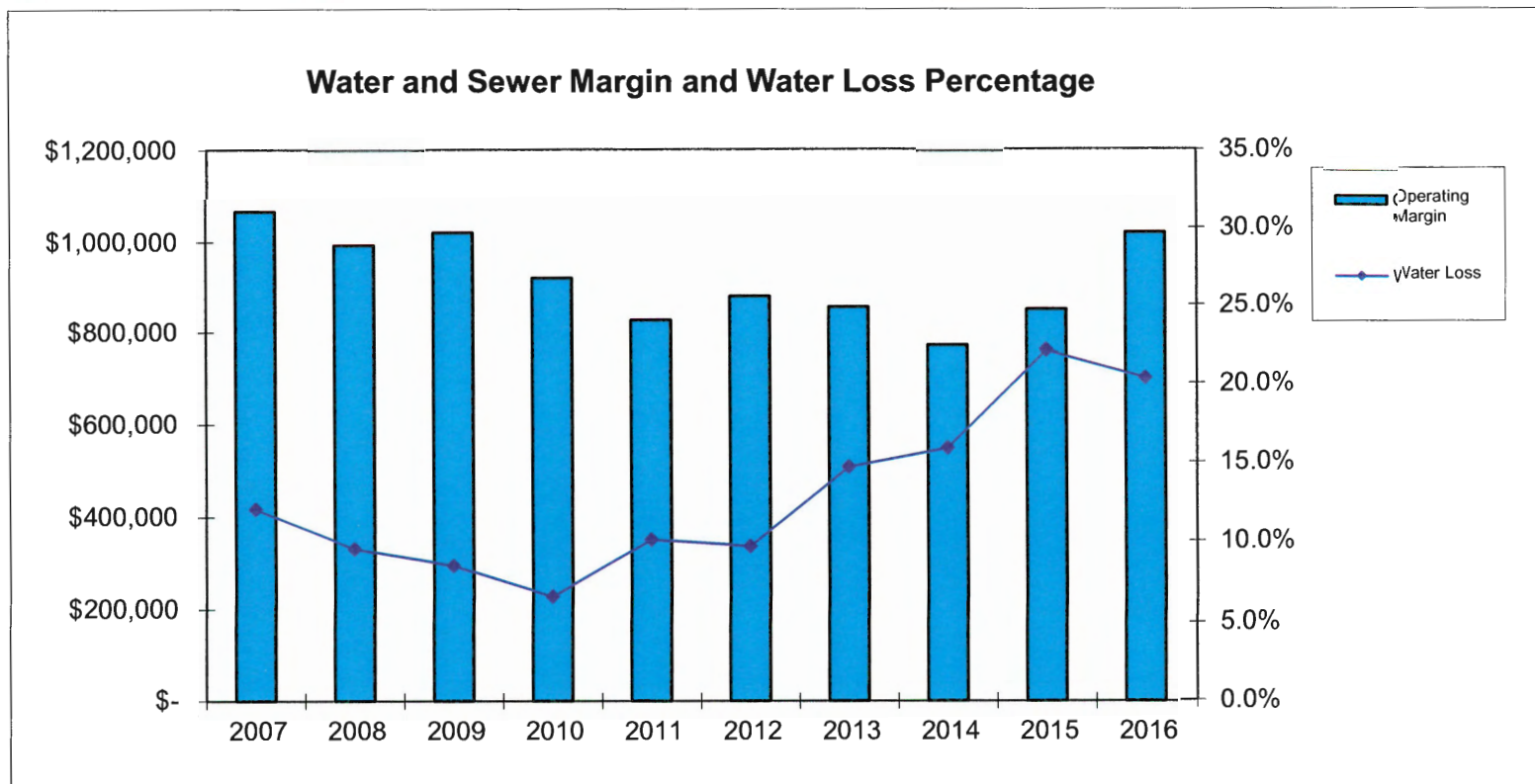
The graph below shows the percentage of water loss from the City water system. The amount is determined based on the amount of water purchased from City of Detroit Water and Sewer, compared to the amount of water billed to City of Northville users. The City's ten-year average is 13%. Nationally, the annual average is 16%. The City has made a concerted effort to keep the water loss under control. The City contracts to have an annual leak detection survey done to identify leaks in the system to prevent higher losses. The City also monitors its water purchases. The loss rate has been increasing the past few years due to water line breaks, aging meters, and the age of the system. 2016 did experience a water loss of 20%. Staff will closely monitor the loss ratio on a bi-monthly basis.

* Based on a 2004 Georgia Water Planning and Policy Center working paper



**City of Northville
Water and Sewer Operating Margin and Water Loss Percentage
Ten Year Trend - 2007 through 2016**

The graph below shows the Water and Sewer Fund operating margin compared to the water loss percentage. The water and sewer margin is expressed as the customer charges for water and sewer less the direct water and sewer costs paid to Great Lakes Water Authority and Wayne County. In past years, when water loss was high, the operating margin was dramatically reduced and there was a strong negative correlation between the values. When the City began to control its water loss, the operating margin has fluctuated less significantly and is primarily affected by the costs of water and sewage charges to the City and rates charged to customers.

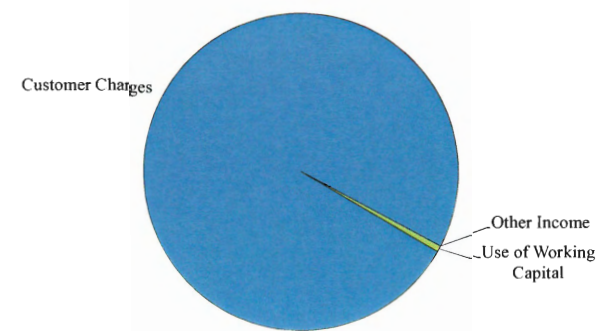


City of Northville
Proposed 2017-18 Water & Sewer Fund Budget (Accrual Basis)
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Customer Charges	\$ 2,777,595	\$ 2,919,464	\$ 3,430,830	99.4%
Other Income	6,017	1,030	1,030	0.0%
Use of Working Capital	106,219	580,407	21,750	0.6%
Total Revenues	\$ 2,889,831	\$ 3,500,901	\$ 3,453,610	100.0%

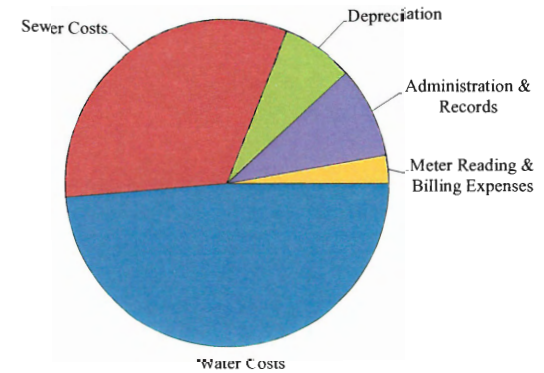
2017-18 Budgeted Revenues



Expenses

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Water Costs	\$ 1,110,073	\$ 1,570,041	\$ 1,682,210	48.7%
Sewer Costs	1,026,258	1,317,355	1,118,265	32.4%
Depreciation	240,642	246,000	246,000	7.1%
Administration & Records	464,006	294,695	311,600	9.0%
Meter Reading & Billing Expenses	48,852	72,810	95,535	2.8%
Total Expenses	\$ 2,889,831	\$ 3,500,901	\$ 3,453,610	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Revenues							
592-000-627.00 Water Sales	1,077,110	1,258,461	1,521,090	1,801,100	1,890,045	2,134,388	2,252,885
592-000-627.04 Sewer Sales	904,778	1,036,708	1,000,000	1,195,050	1,252,805	1,505,273	1,628,285
592-000-627.05 Sewer Sales - Dual Meters	39,624	64,387	75,000	75,000	75,000	75,000	75,000
Subtotal - revenue based on per unit charges	2,021,512	2,359,556	2,596,090	3,071,150	3,217,850	3,714,661	3,956,170
592-000-626.04 Service Reimbursement	-	70	-	-	-	-	-
592-000-627.01 Other Water Sales	7,950	3,710	3,000	3,000	3,000	3,000	3,000
592-000-627.02 Hydrant Rental	11,895	12,074	11,895	11,895	11,895	11,895	11,895
592-000-627.03 Service Charge	104,316	81,710	44,645	45,535	47,330	49,095	51,095
592-000-627.06 Meter Replacement Charge	-	-	28,165	50,000	75,000	100,000	100,000
592-000-627.08 Penalty	27,820	30,435	30,000	29,000	29,000	29,000	29,000
592-000-628.00 Wastewater Surcharge (IWC)	48,783	31,334	32,000	32,000	32,000	32,000	32,000
592-000-629.00 Sewer Tap Fee	13,650	6,800	6,800	5,000	5,000	5,000	5,000
592-000-630.00 Water Tap Fee	22,410	8,500	7,620	5,000	5,000	5,000	5,000
592-000-631.00 Water Meter Sales	9,050	4,300	2,000	2,000	2,000	2,000	2,000
592-000-664.00 Interest - Investment Pool	515	6,017	1,030	1,030	1,030	1,030	1,030
592-000-664.20 Long Term Investment Earnings	-	-	6,350	6,350	6,350	6,350	6,350
592-000-664.30 Unrealized Market Change	-	-	(5,000)	-	-	-	-
592-000-664.40 Bank Fees & Lockbox Fees	-	-	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
592-000-664.50 Investment Advisory Fees	-	-	(945)	(945)	(945)	(945)	(945)
592-000-668.09 Rental Income Land	5,000	-	-	-	-	-	-
592-000-672.17 Special Assessments	8,910	-	-	-	-	-	-
592-000-699. Transfer from General Fund	-	239,106	164,844	178,845	-	-	-
Subtotal - revenue from other sources	260,299	424,056	324,404	360,710	208,660	235,425	237,425
592-000-592.02 Financing Proceeds	-	-	-	-	2,000,000	-	-
Subtotal - financing proceeds	-	-	-	-	2,000,000	-	-
Total Revenues	2,281,811	2,783,612	2,920,494	3,431,860	5,426,510	3,950,086	4,193,595
592-000-699.00 Appropriation/(Use) of Prior Year Retained Earnings & Working Capital	416,026	106,219	580,407	21,750	248,595	59,594	25,595
Total Budget	2,697,837	2,889,831	3,500,901	3,453,610	5,675,105	4,009,680	4,219,190

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures								
Water Operations								
592-556-706.00	Wages/Salaries	81,170	80,504	90,500	93,385	98,585	100,830	107,020
592-556-706.01	Standby Pay	5,415	5,965	5,645	6,170	6,325	6,480	6,560
592-556-707.00	Wages/Salaries - Overtime	18,300	8,931	11,165	11,625	12,390	12,755	13,680
592-556-768.00	Laundry & Cleaning	2,617	3,161	3,000	3,000	3,000	3,000	3,000
592-556-775.00	Materials	53,917	28,157	30,910	31,280	31,660	32,040	32,430
592-556-801.00	Contractual Services	35,814	44,830	37,040	37,060	37,080	37,100	37,120
592-556-801.15	Contracted Security	535	450	450	460	460	470	470
592-556-801.68	Permanent Utility Cut Repair	22,930	29,599	21,000	25,000	25,000	25,000	25,000
592-556-802.01	Legal Services	600	338	1,000	500	500	500	500
592-556-803.00	Engineering Service	2,242	-	1,500	1,500	1,500	1,500	1,500
592-556-910.00	Liability & Property Insurance Pool	2,694	1,979	930	2,910	3,000	3,090	3,180
592-556-920.00	Utilities - Phone & Internet	1,349	1,482	1,045	1,045	1,045	1,045	1,045
592-556-920.01	Electric Power	27,087	28,531	35,200	35,900	36,610	37,340	38,080
592-556-943.00	Equipment Rental	80,568	65,460	70,000	72,000	72,720	73,450	74,180
592-556-956.00	Contingencies	-	-	-	-	-	-	3,820
592-556-967.00	Fringe Benefits	105,642	101,006	104,535	110,480	119,785	124,020	130,190
592-556-967.04	Unfunded Pension Contribution	18,183	-	-	-	-	-	-
592-556-967.07	OPEB Liability - CY Expense	(2,325)	-	-	-	-	-	-
592-556-967.09	Retiree Healthcare Costs	21,034	-	-	-	-	-	-
592-556-967.11	Pension Assest	(20,916)	-	-	-	-	-	-
592-556-984.00	GIS Services	3,107	-	-	-	-	-	-
		459,963	400,393	413,920	432,315	449,660	458,620	477,775

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Water Cost - City of Detroit							
592-553-801.20 Cross Connection Control	5,976	5,976	6,651	7,600	7,600	7,935	8,400
592-553-801.21 Water Supply - City of Detroit	598,943	693,261	754,500	792,295	839,840	890,230	943,640
	604,919	699,237	761,151	799,895	847,440	898,165	952,040
Water - Capital Improvements							
592-557-801.66 Watermain Replacement Projects	-	-	-	450,000	450,000	450,000	450,000
592-557-801.99 Water Tower Improvements	-	2,820	-	-	15,000	-	-
592-557-803.80 Water Pump House Equip & Oper Imp	-	7,623	100	-	-	-	-
592-557-976.09 S. Wing St. Water Main	-	-	133,245	-	-	-	-
592-557-976.10 Walnut St. Water Main	-	-	109,020	-	-	-	-
592-557-976.11 Rayson Street Water Main	-	-	135,770	-	-	-	-
592-557-976.12 East Street Water Main	-	-	9,535	-	-	-	-
592-557-976.13 E. Cady Street Water Main Replacement	-	-	7,300	-	-	-	-
	-	10,443	394,970	450,000	465,000	450,000	450,000
Water - Depreciation							
592-558-968.00 Depreciation Expense	50,561	50,561	55,000	55,000	55,000	56,000	57,000
Total Water	1,115,443	1,160,634	1,625,041	1,737,210	1,817,100	1,862,785	1,936,815

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Sewer Operations							
592-548-706.00 Wages/Salaries	27,915	27,725	32,000	33,010	35,085	35,725	37,920
592-548-706.01 Standby Pay	7,204	5,967	5,645	6,170	6,325	6,480	6,560
592-548-707.00 Wages/Salaries - Overtime	3,616	1,729	2,000	2,100	2,180	2,305	2,475
592-548-768.00 Laundry & Cleaning	2,617	3,044	3,000	3,000	3,000	3,000	3,000
592-548-775.00 Materials	3,393	1,365	2,000	2,000	2,000	2,000	2,000
592-548-799.00 Sewer Backup Reimbursement	2,968	14,820	5,000	10,000	10,000	10,000	10,000
592-548-801.00 Contractual Services	29,199	11,919	25,000	25,000	25,000	25,000	25,000
592-548-802.01 Legal Services	2,255	2,025	2,000	2,000	2,000	2,000	2,000
592-548-910.00 Liability & Property Insurance	5,808	4,567	2,560	8,000	8,240	8,490	8,740
592-548-943.00 Equipment Rental	56,428	56,020	45,000	46,000	46,460	46,920	47,390
592-548-956.00 Contingencies	-	-	-	-	-	-	1,210
592-548-967.00 Fringe Benefits	37,455	37,961	38,620	41,020	44,515	45,975	48,035
592-548-967.04 Unfunded Pension Contributions	9,710	-	-	-	-	-	-
592-548-967.07 OPEB Liability - CY Expense	9,068	-	-	-	-	-	-
592-548-967.09 Retiree Healthcare Costs	9,201	-	-	-	-	-	-
592-548-967.11 Pension Asset	(11,355)	-	-	-	-	-	-
592-548-984.00 GIS Services	2,195	-	-	-	-	-	-
	197,677	167,142	162,825	178,300	184,805	187,895	194,330

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Sewer Charges - Wayne County							
592-549-790.00 IWC	52,848	32,175	32,000	32,000	32,000	32,000	32,000
592-549-801.22 Sewage Disposal - Wayne Co.	820,278	826,941	842,530	907,965	998,160	1,067,880	1,173,990
592-549-801.23 Sewage Disposal - Excess Flow	-	-	-	-	-	-	-
	873,126	859,116	874,530	939,965	1,030,160	1,099,880	1,205,990
Sewer - Depreciation							
592-550-968.00 Depreciation Expense	188,198	190,081	191,000	191,000	191,000	191,000	191,000
Sewer - Capital Improvements							
592-551-976.00 Capital Improvement Projects	-	-	-	-	-	-	-
592-551-976.06 Sanitary Sewer Rehab Program	-	-	-	-	2,000,000	-	-
592-551-976.07 E. Main Street Sewer Lining	-	-	100,000	-	-	-	-
592-551-976.08 Allen Drive Sewer Modifications	-	-	180,000	-	-	-	-
	-	-	280,000	-	2,000,000	-	-
Sewer - Debt Service							
Wayne County Sewer Bonds							
592-945-990.02 Bond Interest Expense	-	-	-	-	-	100,000	100,000
592-945-990.04 Bond Principal	-	-	-	-	-	70,000	70,000
	-	-	-	-	-	170,000	170,000
Total Sewer	1,259,001	1,216,339	1,508,355	1,309,265	3,405,965	1,648,775	1,761,320

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Administration - Water & Sewer							
592-923-706.14 Wages/Salaries - Admin	75,422	72,052	53,945	55,575	56,105	57,880	58,915
592-923-707.14 Wages - Admin OT	-	87	10	-	-	-	-
592-923-726.00 Supplies	-	-	-	-	-	-	-
592-923-801.00 Contractual Service	541	-	100	100	100	100	100
592-923-801.19 Computer Program Services	203	165	165	165	165	165	165
592-923-801.25 Northville Matters Newsletters	5,454	5,190	5,140	5,225	5,275	5,325	5,375
592-923-805.00 Auditing Service	9,206	8,772	9,295	9,375	9,560	9,750	9,950
592-923-861.00 Auto Allowance	600	600	600	600	600	600	600
592-923-956.00 Contingencies	-	-	-	-	-	-	1,770
592-923-958.00 Memberships & Dues	295	300	695	700	700	700	700
592-923-960.00 Education & Training	650	2,248	1,000	1,000	1,000	1,000	1,000
592-923-967.00 Fringe Benefits	42,115	35,703	24,020	25,005	27,575	28,965	29,485
592-923-967.02 Overhead	90,630	50,000	51,000	52,020	53,060	54,120	55,200
592-923-967.04 Unfunded Pension Contribution	17,542	56,677	64,325	69,655	77,040	85,290	94,500
592-923-967.07 OPEB Liability - CY Expense	13,576	80,612	-	-	-	-	-
592-923-967.09 Retiree Healthcare Costs	25,479	77,558	82,390	88,160	94,330	100,930	108,000
592-923-967.12 Pension Revenue/Expense	(20,319)	74,042	-	-	-	-	-
592-923-984.00 GIS Services	487	-	2,010	4,020	4,200	4,200	4,200
Total Administration - Water & Sewer	261,881	464,006	294,695	311,600	329,710	349,025	369,960

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Meter Reading & Billing Expenses - Service Charge							
592-926-706.00 Wages - Meter Readings	7,259	5,562	7,100	7,325	7,565	7,930	8,415
592-926-706.14 Wages - Billings & Maintenance	23,600	16,632	13,750	14,105	14,465	14,835	15,025
592-926-707.00 Wages - Regular Overtime	-	176	260	250	260	275	295
592-926-707.14 Wages - Admin OT	137	-	300	-	-	-	-
592-926-728.00 Office Supplies	3	344	100	100	100	100	100
592-926-730.00 Postage	129	85	-	-	-	-	-
592-926-766.00 Small Tools	205	-	-	-	-	-	-
592-926-801.00 Contractual Services	3,687	3,833	3,800	3,825	3,850	3,875	3,900
592-926-801.19 Computer Program Services	498	506	510	515	520	525	530
592-926-NEW Meter Replacement Program	-	-	28,165	50,000	75,000	100,000	100,000
592-926-943.00 Equipment Rental	2,984	3,103	3,060	3,100	3,130	3,160	3,190
592-926-956.00 Contingencies	-	-	-	-	-	-	700
592-926-967.00 Fringe Benefits	29,265	18,611	15,765	16,315	17,440	18,395	18,940
592-926-967.04 Unfunded Pension Contribution	6,201	-	-	-	-	-	-
592-926-967.07 OPEB Liability - CY Expense	(8,278)	-	-	-	-	-	-
592-926-967.09 Retiree Healthcare Costs	2,993	-	-	-	-	-	-
592-926-967.12 Pension Expense	(7,171)	-	-	-	-	-	-
	61,512	48,852	72,810	95,535	122,330	149,095	151,095

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Total Expenses	2,697,837	2,889,831	3,500,901	3,453,610	5,675,105	4,009,680	4,219,190
Working Capital Reserve/Rate Stabilization 592-999-999.00 Unallocated Reserve	-	-	-	-	-	-	-
Total Budget	2,697,837	2,889,831	3,500,901	3,453,610	5,675,105	4,009,680	4,219,190
Analysis of Undesignated Cash Flow*							
(*Assumes minimal changes in net current assets)							
Cash, beginning of year			786,645	452,238	676,488	673,893	861,299
Revenues			2,920,494	3,431,860	5,426,510	3,950,086	4,193,595
Less: expenditures			(3,500,901)	(3,453,610)	(5,675,105)	(4,009,680)	(4,219,190)
plus: non-cash expenditure (depreciation)			246,000	246,000	246,000	247,000	248,000
Net Increase (Decrease)			(334,407)	224,250	(2,595)	187,406	222,405
Cash, end of year			452,238	676,488	673,893	861,299	1,083,704
Cash, reserved for water main replacements			-	450,000	275,000	-	130,000
Cash, unreserved			452,238	226,488	398,893	861,299	953,704
Cash, end of year			452,238	676,488	673,893	861,299	1,083,704

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)	Current	2016-17	2017-18	2018-19	2019-20	2020-21
Evaluation of Water Rate	Rate	Projected	Proposed	Estimated	Estimated	Estimated
			Budget	Budget	Budget	Budget
Water System Expenses		1,772,389	1,893,010	1,981,955	2,037,298	2,121,795
Source/(Use) Working Capital Reserve		-	-	-	190,000	225,000
Less: Depreciation (non-cash)		(55,000)	(55,000)	(55,000)	(56,000)	(57,000)
Less: Other Revenue		(40,030)	(36,910)	(36,910)	(36,910)	(36,910)
Net Revenue Required		1,677,359	1,801,100	1,890,045	2,134,388	2,252,885
Estimated Number of Billing Units		200,000	200,000	200,000	200,000	200,000
Rate Per Unit Required		8.39	9.01	9.45	10.67	11.26
Water Rate Per Unit Proposed	7.51		9.01	9.45	10.67	11.26
Increase/(Decrease) as a %			20.0%	4.9%	12.9%	5.5%
Evaluation of Sewer Rate						
Sewer System Expenses		1,655,703	1,465,065	1,570,820	1,823,288	1,946,300
Source/(Use) Working Capital Reserve		-	48,000	-	-	-
Less: Depreciation (non-cash)		(191,000)	(191,000)	(191,000)	(191,000)	(191,000)
Less: Other Revenue		(129,315)	(127,015)	(127,015)	(127,015)	(127,015)
Net Revenue Required		1,335,388	1,195,050	1,252,805	1,505,273	1,628,285
Estimated Number of Billing Units		200,000	200,000	200,000	200,000	200,000
Rate Per Unit Required		6.68	5.98	6.26	7.53	8.14
Sewer Rate Per Unit Proposed	5.98		5.98	6.26	7.53	8.14
Increase/(Decrease) as a %			0.0%	4.7%	20.3%	8.1%
Evaluation of Dual Meter Rate						
Wayne County Sewer Charges as a % of Total Sewer Charges		53%	64%	66%	60%	62%
Rate Calculated for Dual Meter Sewer Charges		3.54	3.83	4.13	4.52	5.05
Dual Meter Sewer Rate Per Unit Proposed	4.01		4.01	4.33	4.74	5.29
Increase/(Decrease) as a %			0.0%	8.0%	9.5%	11.6%
Evaluation of Service Charge						
Expenses (from above)		44,645	45,535	47,330	49,095	51,095
Number of Customers		2,250	2,250	2,250	2,250	2,250
Number of Billings		6	6	6	6	6
= Service Charge		3.31	3.37	3.51	3.64	3.78
Bi-monthly Service Charge Rate	3.31		3.37	3.51	3.64	3.78
Increase/(Decrease) as a %			1.8%	4.2%	3.7%	3.8%

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City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

WATER AND SEWER FUND (continued)

	Current Rate	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Evaluation of Meter Replacement Charge						
Expenses (from above)		28,165	50,000	75,000	100,000	100,000
Number of Customers		2,250	2,250	2,250	2,250	2,250
Number of Billings		6	6	6	6	6
= Meter Replacement Charge		<u>2.09</u>	<u>3.70</u>	<u>5.56</u>	<u>7.41</u>	<u>7.41</u>
Bi-monthly Meter Replacement Rate	<u>2.52</u>		<u>3.70</u>	<u>5.56</u>	<u>7.41</u>	<u>7.41</u>
Increase/(Decrease) as a %			<u>46.8%</u>	<u>50.3%</u>	<u>33.3%</u>	<u>0.0%</u>

City of Northville Water & Sewer Fund
Five Year Plan - 2017 through 2021
FY 2018 Water & Sewer Rate Calculation (Cash Flow Basis)

Expense Category	Water Budget	Percent of Budget	Sewer Budget	Percent of Budget	Total Budget	Percent of Budget
Water Operations	\$ 432,315	22.8%			\$ 432,315	12.9%
Great Lakes Water Authority Water Cost	799,895	42.3%			\$799,895	23.8%
Sewer Operations			\$ 178,300	12.2%	\$178,300	5.3%
Wayne County Sewer Charges			939,965	64.2%	\$939,965	28.0%
Capital Improvements	450,000	23.8%	-	0.0%	\$450,000	13.4%
Administration	155,800	8.2%	155,800	10.6%	\$311,600	9.3%
Depreciation	55,000	2.9%	191,000	13.0%	\$246,000	7.3%
Total Proposed Expenses	\$ 1,893,010	100.0%	\$ 1,465,065	100.0%	\$ 3,358,075	100.0%
Adjustments						
Source/(Use) of Working Capital	\$ -		\$ 48,000			
Less non-cash expense (depreciation)	(55,000)		(191,000)			
Less other revenue sources	(36,910)		(127,015)			
Total Revenue Required from User Fees	\$ 1,801,100		\$ 1,195,050			
Divided by # of Units Billed, Estimated	200,000		200,000			
Equals Rate Per Unit (per 1,000 gallons)	\$ 9.01		\$ 5.98			
Dual Meter Sewer Rate Per Unit (per 1,000 gallons)			\$ 4.01			
Bi-monthly Flat Service Charge	\$ 3.37					
Bi-monthly Flat Meter Replacement Charge	\$ 3.70					

NOTES

"Water Operations" includes the cost of maintaining and repairing the water system within the City of Northville. Such expenses would include labor, materials and equipment for repairing water main breaks and leak detection surveys.

"Sewer Operations" includes the labor, materials and equipment for the required periodic cleaning and maintenance of the sewer system.

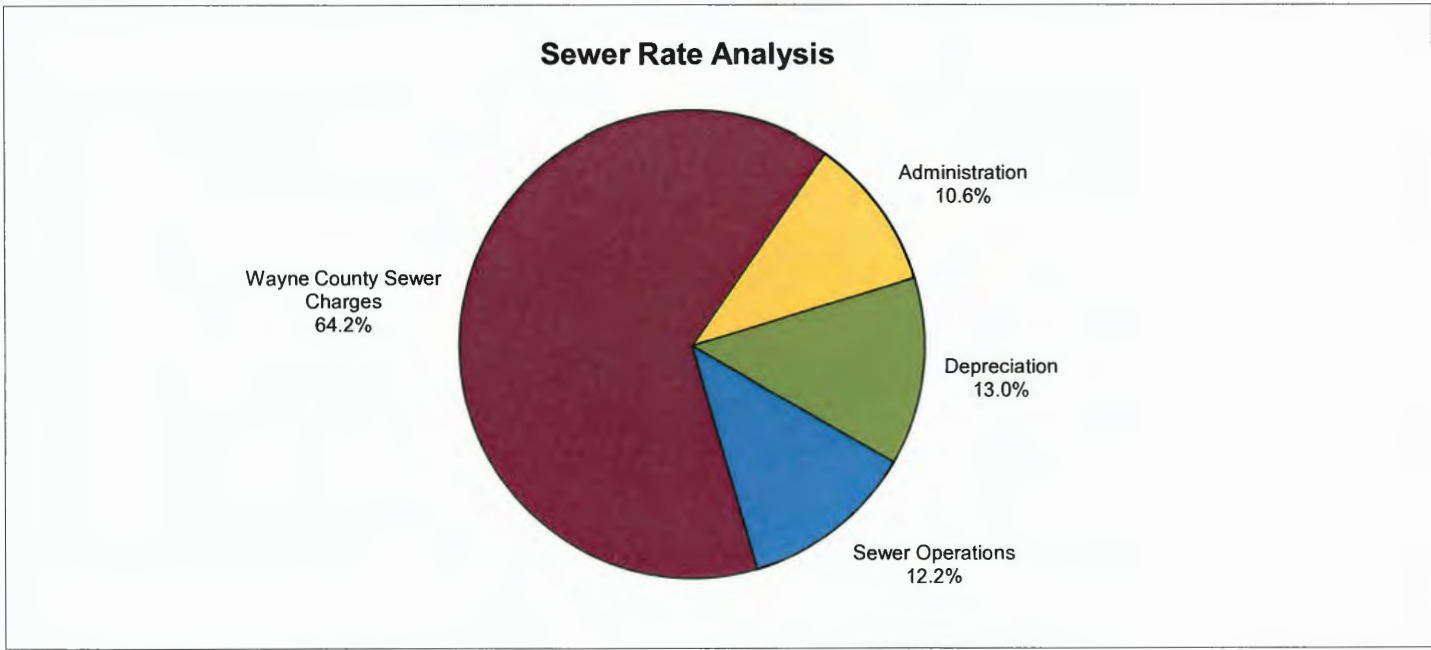
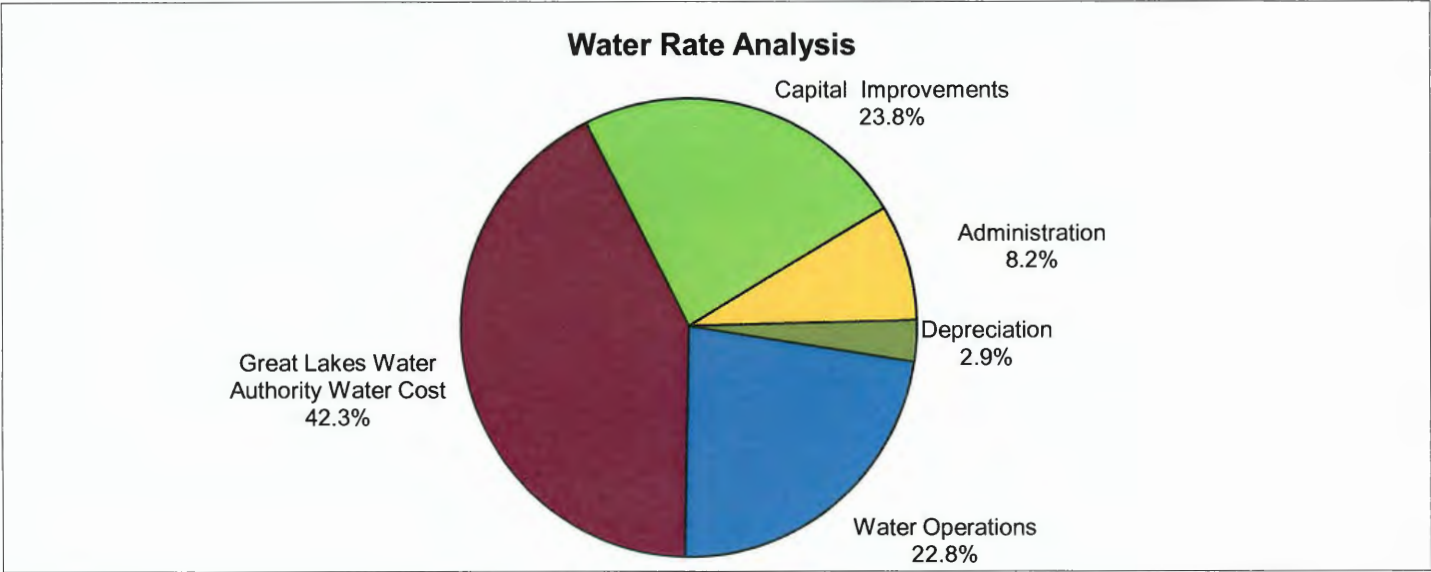
"Capital Improvements" proposed for the year ended June 30, 2018 includes reserving \$450,000 for FY19 capital improvements.

"Administration" includes the use of professional engineers, administrative salaries, annual audit fees, legal fees, and other expenses related to managing the water and sewer service.

"Service Charge" includes salaries and expenses related to the meter reading, billing & collections cycle.

"Meter Replacement Charge" includes the cost to replace meters which are approaching 20 years old and subject to failure.

**City of Northville Water & Sewer Fund
 Five Year Plan - 2017 through 2021
 FY 2018 Water & Sewer Rate Calculation (Cash Flow Basis)**



SECTION VII

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal and interest. Debt Service Funds are required when revenues are accumulated for interest and principal payments of general obligation long-term debt maturing in future years. Each Fund has an overview section, graphs demonstrating revenues and expenditures, and a five year line item budget. Also included in this section is a summary of outstanding debt, the legal debt margin, and graphs demonstrating debt related trends.

The City of Northville's Debt Service Funds are the Downtown Development Authority Debt Service Fund and the Housing Debt Retirement Fund.

**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 thru 2021**

FINANCING ACTIVITY

As of July 1, 2017, the City of Northville will have two outstanding bond issues and one installment purchase contract.

Both of the bond issues are in Debt Service Funds, which uses a modified accrual basis of accounting. For these bonds, principal and interest payments are treated as expenditures in the year the payment is made. One receives funds from captured taxes from the Downtown Development Authority and the other from the Housing Commission's tenant rents at Allen Terrace.

In September 2015, the City financed the purchase of an aerial truck for the Fire Department in the amount of \$462,896. This installment purchase contract is for a term of ten years. A portion of the annual debt service payments will be paid for by the City of Plymouth per the terms of the cost sharing agreement between the two communities.

Act 279, Public Acts of Michigan, 1909, as amended, and the City Charter, provide that the net indebtedness of the City shall not exceed 10% of all assessed real and personal property in the City, plus assessed value equivalent of Act 198 specific tax levies.

The total debt applicable to the debt limit as of December 31, 2016 is \$1,919,100. The available debt limit for future debt is \$46,659,162. Existing debt will not cause any burden to current operations. The following page is a summary of outstanding debt as of December 31, 2016.

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**City of Northville
Fiscal Year 2018 Annual Budget
And Five Year Plan – 2017 thru 2021**

FINANCING ACTIVITY

Description	Amount	Funding Source
2012 General Obligation Bonds, Refunding	540,000	Tenant Rents
2013 General Obligation Bonds, Refunding	<u>1,335,000</u>	DDA Captured Taxes
Total City Debt	1,875,000	
Share of 35 th District Building Authority Bonds *	<u>44,100</u>	District Court Revenues
Net Direct Debt	<u>\$ 1,919,100</u>	
 (A) Debt Applicable to Limit (excludes Installment Purchase Contracts)	 <u>\$ 1,919,100</u>	

LEGAL DEBT MARGIN

Debt Limit	
2016 State Equalized Value (SEV)	\$485,782,620
Debt Limit (10% of SEV)	\$ 48,578,262
 Debt Applicable to Debt Limit (A)	 \$ 1,919,100
Legal Debt Margin Available	\$ 46,659,162

* The City's proportionate share of this liability as of December 31, 2016 is 6%. The proportionate share is based upon the caseload of each of the five municipalities that participates in the 35th District Court. That percentage is reallocated annually.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Bond Principal and Interest Requirements

BOND DESCRIPTION	FUND	ACCOUNT NUMBER	2016-17	2017-18	2018-19	2019-20	2020-21
2012 UNLIMITED TAX GENERAL OBLIGATION REFUNDING BONDS							
General Obligation Unlimited	539	945-990.04 P	\$80,000	\$85,000	\$90,000	\$90,000	\$90,000
Tax Bonds, Series 2012		945-990.02 I	6,634	5,778	4,869	3,906	2,943
Capital One Public Funding (12/12) \$855,000		945-990.02 I	5,778	4,869	3,906	2,943	1,980
Funding: Allen Terrace Rents (Fund 538)			\$92,412	\$95,647	\$98,774	\$96,848	\$94,922
Last Payment, October 1, 2022							
DOWNTOWN DEVELOPMENT AUTHORITY DEBT RETIREMENT FUND							
2013 Limited Tax General Obligation	371	945-990.04 P	\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000
Refunding Bonds		945-990.02 I	20,692	18,677	16,585	14,415	12,167
Capital One Public Funding (10/13) \$1,705,000		945-990.02 I	20,693	18,678	16,585	14,415	12,168
Last payment, April 1, 2025			\$ 171,385	\$ 172,355	\$ 173,170	\$ 173,830	\$ 174,335
Total Outstanding Principal			\$210,000	\$220,000	\$230,000	\$235,000	\$240,000
Total Outstanding Interest			53,797	48,002	41,944	35,678	29,257
Total Outstanding Bond Debt			\$263,797	\$268,002	\$271,944	\$270,678	\$269,257
Number of Issues Outstanding			2	2	2	2	2

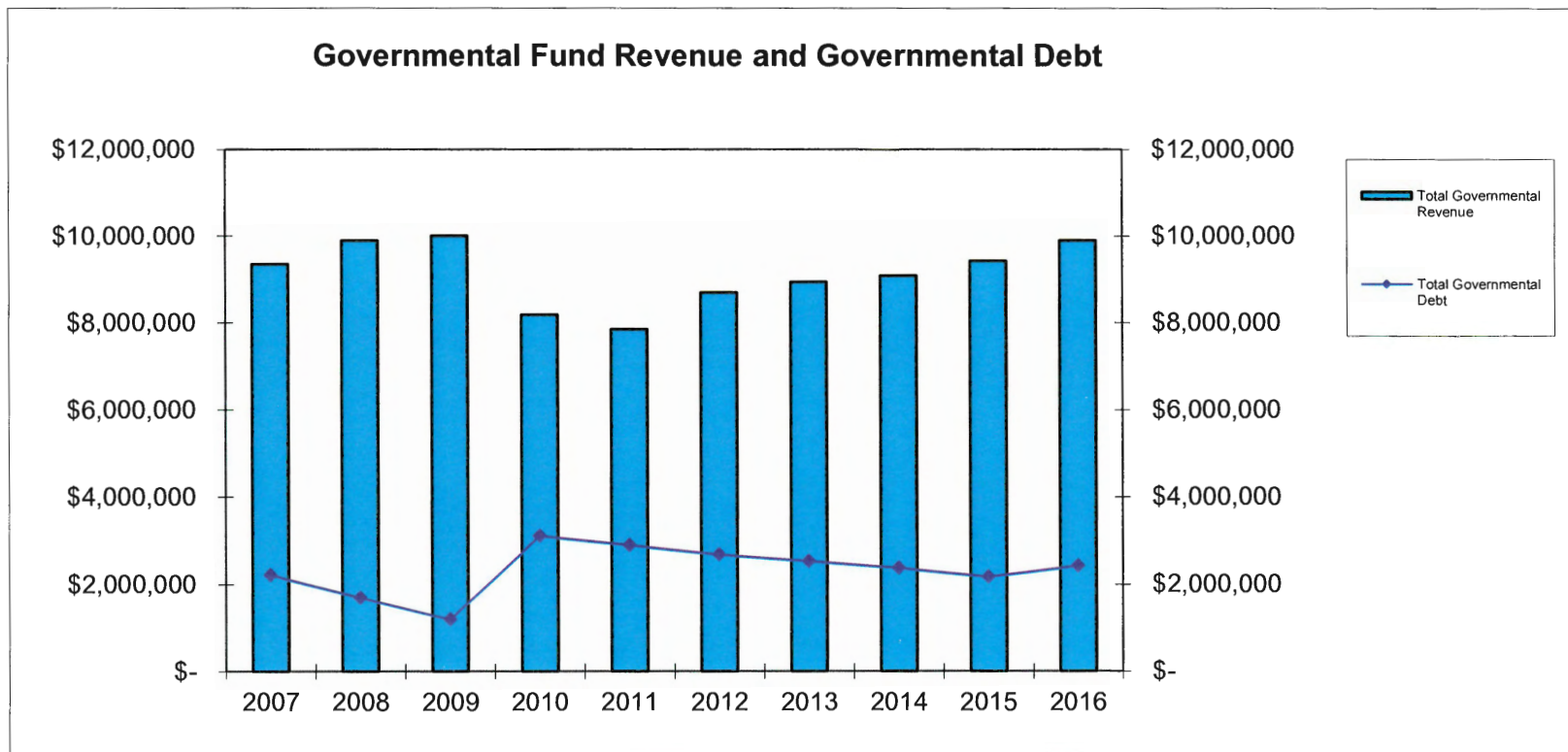
City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Installment Purchases, Loans, & Other Commitments

	Account Number	2016-17	2017-18	2018-19	2019-20	2020-21
INSTALLMENT PURCHASES						
Fire Truck - General Fund	101-921-990.04 P	\$ 40,596	\$ 42,000	\$ 43,000	\$ 44,000	\$ 46,000
Financed 9/22/15; Comerica Bank (\$462,596)	101-921-990.02 I	\$ 11,367	\$ 10,306	\$ 9,213	\$ 8,096	\$ 6,939
Interest Rate: 2.57% for 10 years		\$ 51,963	\$ 52,306	\$ 52,213	\$ 52,096	\$ 52,939
INTERNAL LOANS						
Internal Loan to Arts Commission from Public Improvement Fund for Roof Replacement	255-775-950.46 P	\$ 2,056	\$ 2,056	\$ 2,056	\$ 2,056	\$ 2,052
Interest Waived; Final payment due 6/30/2021						
REAL PROPERTY LEASES						
149 & 151 E. CADY, leased from the Long Development Co., effective 11/20/90, for the amount equal to annual property taxes, payments due 12/30 and 6/30 each year.	230-545-987.00	\$ 2,448	\$ 2,470	\$ 2,508	\$ 2,546	\$ 2,584
Lot 176 and Lot 177 leased from Northville Downs in an amount equal to a pro-rata share of the property taxes on leased property for parking.	230-545-988.00	\$ 2,476	\$ 2,498	\$ 2,537	\$ 2,576	\$ 2,615
Total Installment Purchase Principal		\$ 40,596	\$ 42,000	\$ 43,000	\$ 44,000	\$ 46,000
Total Installment Purchase Interest		\$ 11,367	\$ 10,306	\$ 9,213	\$ 8,096	\$ 6,939
Total Installment Purchase Debt		\$ 51,963	\$ 52,306	\$ 52,213	\$ 52,096	\$ 52,939
Total Internal Loans		\$ 2,056	\$ 2,056	\$ 2,056	\$ 2,056	\$ 2,052
Total Real Property Leases		4,924	4,968	5,045	5,122	5,199
Total of Installment Purchase Debt, Loans & Other Commitments		\$ 58,943	\$ 59,330	\$ 59,314	\$ 59,274	\$ 60,190
Number of Installment Purchase Contracts Outstanding		1	1	1	1	1

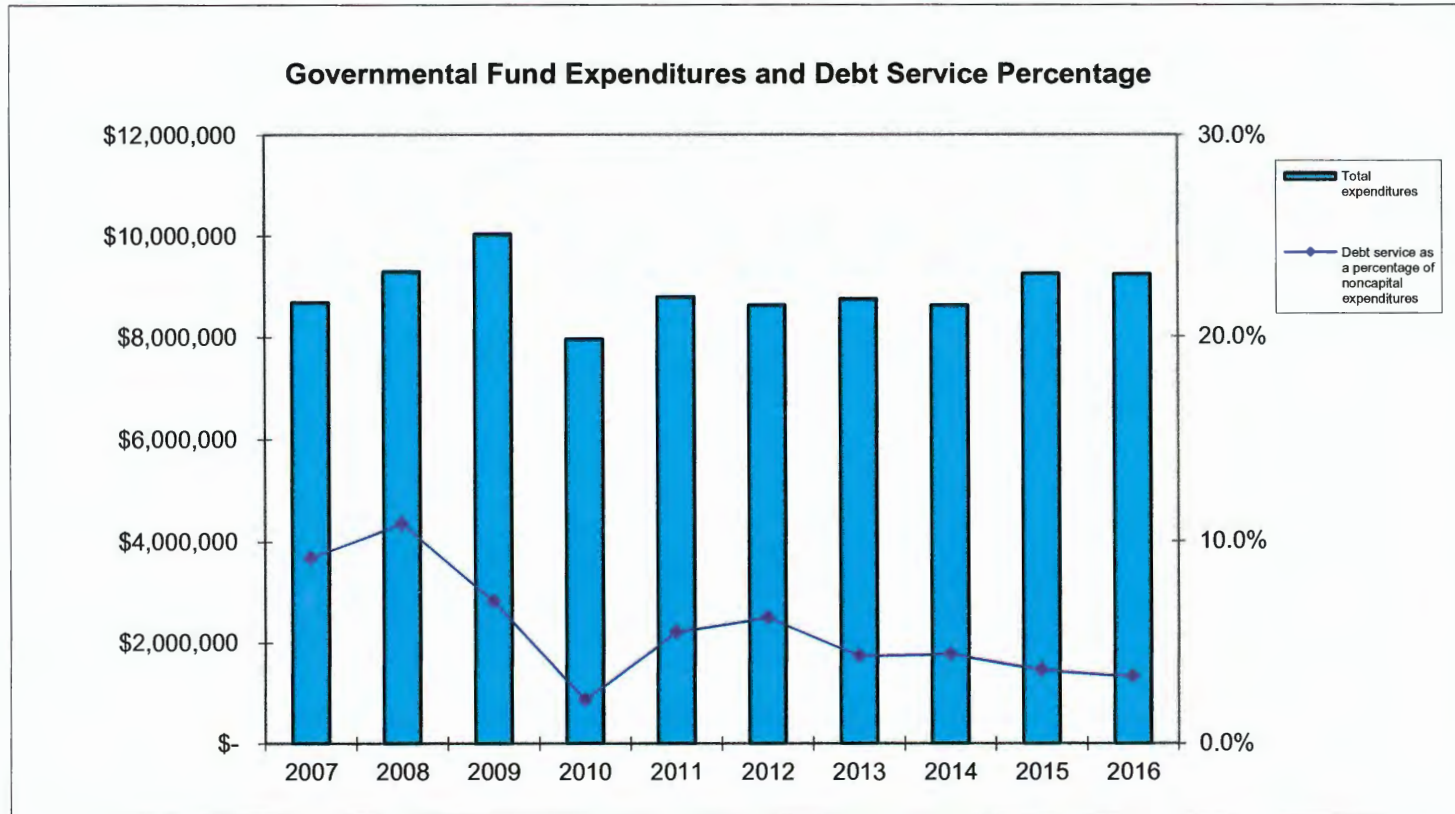
**City of Northville
Governmental Fund Revenues and Governmental Debt
Ten Year Trend - 2007 through 2016**

The graph below shows the total revenues of governmental funds, less debt issuance revenue and operating transfers, compared to the total debt carried by governmental funds. Governmental debt includes general obligation bonds, special assessment bonds, installment purchase agreements, and capital leases. Through FY 2009, total debt decreased by approximately 16% per year while governmental revenues showed increases of approximately 4% per year. In FY 2010, governmental revenue fell 18% due to falling property values, low interest rates, and less grant revenue. At the same time, the City issued \$2,000,000 of new bonds for the downtown streetscape enhancement project. In 2016, new debt was issued for \$462,597 to finance the purchase of a new fire truck.



**City of Northville
Governmental Fund Expenditures and Debt Service Percentage
Ten Year Trend - 2007 through 2016**

The graph below shows the total expenditures of governmental funds compared to the debt service percentage. Debt service percentage is expressed as the principal and interest divided by total expenditures less additions to capital assets. From 2007 to 2010, the debt service percentage has decreased significantly, while total governmental expenditures have average annual increases of one percent. In 2010, expenditures decreased approximately 21% due to significant cost cutting measures. Although these measures are still in place, debt increased in FY 11 and FY12 primarily for the downtown streetscape project. The debt service percentage for FY 16 was 3.3%, a 10% decrease from the prior year.



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Downtown Development Authority Debt Service Fund

FUND NUMBER: 371

SUPERVISOR: Downtown Development Authority

General Description of Activity

The Downtown Development Authority (DDA) Debt Service Fund was created during the 1994-95 fiscal year. This was done in connection with a DDA plan to provide for continuing tax capture to finance the construction of two new parking decks and a surface parking lot (see Downtown Development Authority Fund #370). Final payment on that debt service was made in the 2008-09 fiscal year.

On February 9, 2010, the City issued federally taxable Build America Bonds in the amount of \$2,000,000 over 15 years to finance the construction of downtown streetscape enhancements. On October 22, 2013, the City issued Limited Tax General Obligation Refunding Bonds to refinance the 2010 issue. These bonds will be repaid through the collection of captured taxes by the DDA.

Proposed Fiscal Year Overview

Debt service requirements for FY18 are \$172,355. The contribution from the DDA is equal to that amount to cover the debt service expenditures.

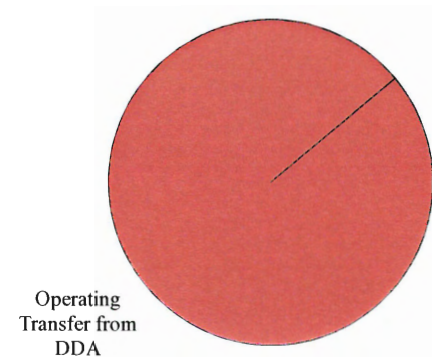
Long Term Goals & Objectives

The bonds will continue to be repaid through fiscal year 2025. No additional debt issuances are planned.

City of Northville
Proposed 2017-18 DDA Debt Service Fund Budget
(with historical comparative data)

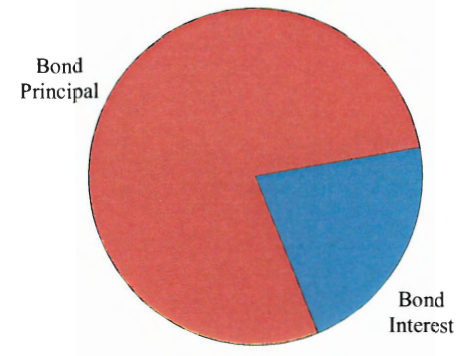
Revenues	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Federal Grants	-	-	-	0.0%
Operating Transfer from DDA	175,415	171,385	172,355	100.0%
Total Revenues	\$ 175,415	\$ 171,385	\$ 172,355	100.0%

2017-18 Budgeted Revenues



Expenditures	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Bond Interest	\$ 45,415	\$ 41,385	\$ 37,355	21.7%
Bond Principal	130,000	130,000	135,000	78.3%
Total Expenditures	\$ 175,415	\$ 171,385	\$ 172,355	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY
DEBT SERVICE FUND

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Revenue								
371-000-660.06	Federal Grants	-	-	-	-	-	-	-
371-000-699.07	Contribution - DDA Fund	169,135	175,415	171,385	172,355	173,170	173,830	174,335
	Total Revenue	169,135	175,415	171,385	172,355	173,170	173,830	174,335
Fund Balance Reserve								
371-000-699.01	Appropriation of Prior Year Surplus	-	-	-	-	-	-	-
	Total Budget	169,135	175,415	171,385	172,355	173,170	173,830	174,335
Expenditures								
Debt Service								
371-945-990.02	Bond Interest Expense	49,135	45,415	41,385	37,355	33,170	28,830	24,335
371-945-990.04	Bond Principal Expense	120,000	130,000	130,000	135,000	140,000	145,000	150,000
	Total Expenditures	169,135	175,415	171,385	172,355	173,170	173,830	174,335
Fund Balance Reserve								
371-999-999.00	Unallocated Reserve	-	-	-	-	-	-	-
	Total Budget	169,135	175,415	171,385	172,355	173,170	173,830	174,335
Analysis of Fund Balance:								
	Beginning of Year			2,554	2,554	2,554	2,554	2,554
	Revenues			171,385	172,355	173,170	173,830	174,335
	Expenditures			(171,385)	(172,355)	(173,170)	(173,830)	(174,335)
	End of Year			2,554	2,554	2,554	2,554	2,554

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Housing Debt Retirement Fund

FUND NUMBER: 539

SUPERVISOR: Finance Director

General Description of Activity

On November 5, 2002 voters approved the issuance of \$1,375,000 of General Obligation Unlimited Tax Bonds to fund Allen Terrace improvements. This twenty-year debt issue is to be repaid from tenant rents at Allen Terrace. On December 19, 2012, the City issued Unlimited Tax General Obligation Refunding Bonds to refinance the 2002 issue.

Proposed Fiscal Year Overview

Debt service requirements for FY18 are \$95,647. The amount transferred from the Housing Commission is equal to that amount to cover the debt service expenditures.

Long Term Plan

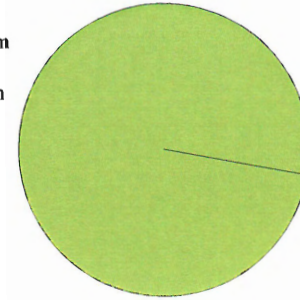
This fund will continue in existence until the debt is retired. The final payment on the bonds is due October 1, 2022. No additional debt issuances are planned.

City of Northville
Proposed 2017-18 Housing Debt Retirement Fund Budget
(with historical comparative data)

Revenues	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Operating Transfer from Housing Commission	94,124	\$ 92,412	95,647	100.0%
Total Revenues	\$ 94,124	\$ 92,412	\$ 95,647	100.0%

2017-18 Budgeted Revenues

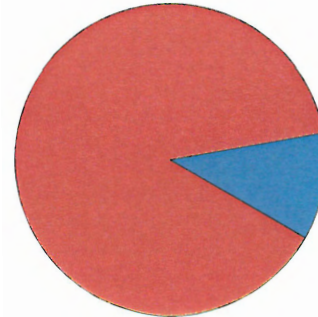
Operating
Transfer from
Housing
Commission



Expenditures	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Bond Interest	\$ 14,124	\$ 12,412	\$ 10,647	11.1%
Bond Principal	80,000	80,000	85,000	88.9%
Total Expenditures	\$ 94,124	\$ 92,412	\$ 95,647	100.0%

2017-18 Budgeted Expenditures

Bond
Principal



Bond
Interest

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Housing Debt Retirement Fund

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
539-000-664.07	Interest - 2002 GO Bonds	-	-	-	-	-	-	-
539-000-699.15	Operating Transfer from Housing Commission	95,836	94,124	92,412	95,647	98,775	96,849	94,923
		95,836	94,124	92,412	95,647	98,775	96,849	94,923
	Total Revenues	95,836	94,124	92,412	95,647	98,775	96,849	94,923
Fund Balance Reserve								
539-000-699.00	Approp of Prior Year's Surplus	-	-	-	-	-	-	-
	Total Budget	95,836	94,124	92,412	95,647	98,775	96,849	94,923
EXPENDITURES								
Debt Service								
539-945-990.02	Bond Interest	15,836	14,124	12,412	10,647	8,775	6,849	4,923
539-945-990.04	Bond Principal	80,000	80,000	80,000	85,000	90,000	90,000	90,000
		95,836	94,124	92,412	95,647	98,775	96,849	94,923
	Total Expenditures	95,836	94,124	92,412	95,647	98,775	96,849	94,923
Fund Balance Reserve								
539-999-999.00	Unallocated Reserve	-	-	-	-	-	-	-
	Total Budget	95,836	94,124	92,412	95,647	98,775	96,849	94,923
Fund Balance Analysis								
	Beginning of Year			2,780	2,780	2,780	2,780	2,780
	Revenues			92,412	95,647	98,775	96,849	94,923
	Expenditures			92,412	95,647	98,775	96,849	94,923
	End of Year			2,780	2,780	2,780	2,780	2,780

SECTION VIII

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for resources to be used in the construction of major capital facilities and the acquisition of capital equipment that benefits that general public. The City of Northville has three Capital Project Funds: the Housing Commission Capital Outlay Fund, the Fire Equipment Replacement Fund, and the Police Equipment Replacement Fund. Each has an overview section, graphs demonstrating revenues and expenditures, and a five year line item budget.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Fire Equipment Replacement Fund

FUND NUMBER: 402

SUPERVISOR: Fire Chief

General Description of Activity

This fund was set up to meet the needs for replacement of capital equipment over the next 20 years to keep the equipment up to current standards. The fund allows for the replacement funds to be set aside over a period of time. The Department will continue to search for grant opportunities for equipment purchases.

Proposed Fiscal Year Overview

The City continues providing fire service to the City of Plymouth. Therefore, this budget includes the revenues and expenditures for future equipment needs based upon that continued partnership with the City of Plymouth. There are no projected purchases from the fund for FY18.

Departmental Goals & Objectives

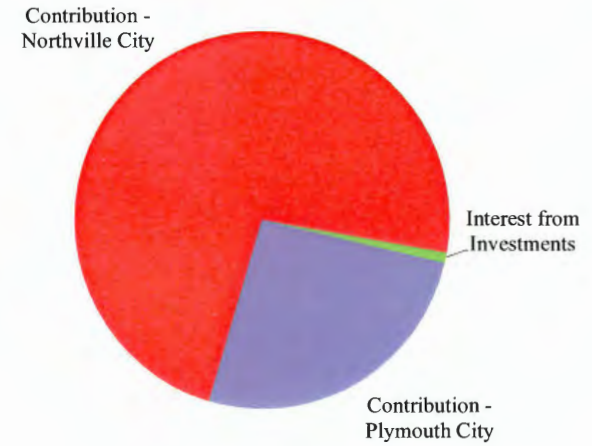
The equipment fund will continue to be used for the replacement of equipment as scheduled in the 20 year plan. The department's 20 year plan is detailed in Appendix A.

City of Northville
Proposed 2017-18 Fire Equipment Replacement Fund Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Interest from Investments	3,397	0	2,150	0.9%
Private Donations	-	1,500	-	0.0%
Sale of Assets	-	3,000	-	0.0%
Contribution - Plymouth City	262,593	50,423	62,952	26.0%
Contribution - Northville City	626,718	152,466	176,840	73.1%
Approp. of Prior Year Surplus	219,158	-	-	0.0%
Total Revenues	\$ 1,111,866	\$ 207,389	\$ 241,942	100.0%

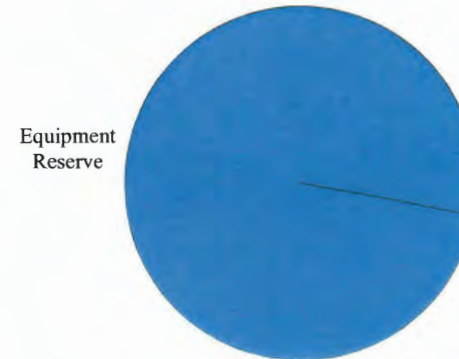
2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Capital Outlay	\$ 1,111,866	\$ 36,542	\$ -	0.0%
Equipment Reserve	-	170,847	241,942	100.0%
Total Expenditures	\$ 1,111,866	\$ 207,389	\$ 241,942	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

FIRE EQUIPMENT REPLACEMENT FUND

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
REVENUES							
402-000-586.00 Private Contributions/Donations	-	-	1,500	-	-	-	-
402-000-592.08 Contribution - Plymouth City	124,727	262,593	50,423	62,952	62,952	62,953	59,357
402-000-660.06 Federal Grants	17,557	-	-	-	-	-	-
402-000-664.00 Investment Earnings - Short Term	1,270	3,397	1,000	1,600	1,600	1,600	1,600
402-000-664.20 Investment Earnings - Long Term	-	-	6,500	2,100	2,100	2,100	2,100
402-000-664.30 Unrealized Market Change	-	-	(5,950)	-	-	-	-
402-000-664.40 Investment Pool Bank Fees	-	-	(575)	(575)	(575)	(575)	(575)
402-000-664.50 Investment Advisory Fees	-	-	(975)	(975)	(975)	(975)	(975)
402-000-673.00 Sale of Assets	16,863	-	3,000	-	8,000	-	-
Operating Transfers							
402-000-699.03 Public Improvement Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000
402-000-699.06 General Fund	205,147	596,718	122,466	146,840	146,839	127,089	124,149
Total Revenues	395,564	892,708	207,389	241,942	249,941	222,192	215,656
Fund Balance Reserve							
402-000-699.00 Approp of Prior Year's Surplus	-	219,158	-	-	300,059	358,808	-
Total Budget	395,564	1,111,866	207,389	241,942	550,000	581,000	215,656
EXPENDITURES							
Capital Purchases							
402-902-948.00 Contribution Refund	-	304,443	-	-	-	-	-
402-902-973.00 Capital Outlay < \$5,000	19,508	-	13,142	-	-	506,000	-
402-902-977.00 Capital Outlay > \$5,000	355,494	807,423	23,400	-	550,000	75,000	-
Total Expenditures	375,002	1,111,866	36,542	-	550,000	581,000	-
Fund Balance Reserve							
402-999-999.00 Unallocated Reserve	20,562	-	170,847	241,942	-	-	215,656
Total Budget	395,564	1,111,866	207,389	241,942	550,000	581,000	215,656
Fund Balance Analysis							
Beginning of Year			891,223	1,062,070	1,304,012	1,003,953	645,145
Revenues			207,389	241,942	249,941	222,192	215,656
Expenditures			(36,542)	-	(550,000)	(581,000)	-
End of Year			1,062,070	1,304,012	1,003,953	645,145	860,801

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Police Equipment Replacement Fund

FUND NUMBER: 403

SUPERVISOR: Police Chief

General Description of Activity

The purpose of this activity is to reserve funds to meet the needs of a 20 year capital outlay plan for Police Department equipment. By reserving funds over time 1) the City can ensure that its equipment meets current standards, 2) the cost to taxpayers is spread evenly over the useful life of the equipment and, 3) the cost to taxpayers is minimized because the fund has interest earnings to offset expenditures rather than paying debt issuance costs and interest expense for relatively small financing proposals.

Proposed Fiscal Year Overview

Proposed is the replacement of duty side-arms, an in-car camera system, and three patrol rifles.

Long Term Goals & Objectives

The long term goal of this fund is to continue modernizing the Police Department's equipment. With careful planning, and proper maintenance of existing equipment, it is anticipated that the taxpayers will not be burdened with additional debt millages to replace existing equipment. The department's twenty year plan is detailed in Appendix A.

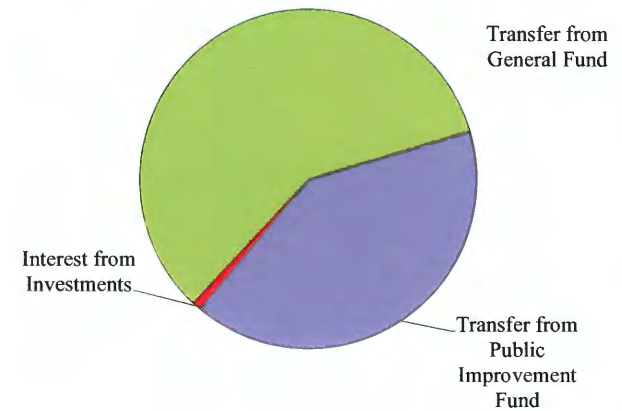
City of Northville
Proposed 2017-18 Police Equipment Replacement Fund Budget
(with historical comparative data)

Revenues

Interest from Investments	
Operating Transfers from	
General Fund	
Public Improvement Fund	
Approp. of Prior Year Surplus	
 Total Revenues	

FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
1,894	-	630	0.9%
38,000	39,000	43,000	58.4%
30,000	30,000	30,000	40.7%
43,481	44,136	-	0.0%
\$ 119,875	\$ 113,136	\$ 73,630	100.0%

2017-18 Budgeted Revenues

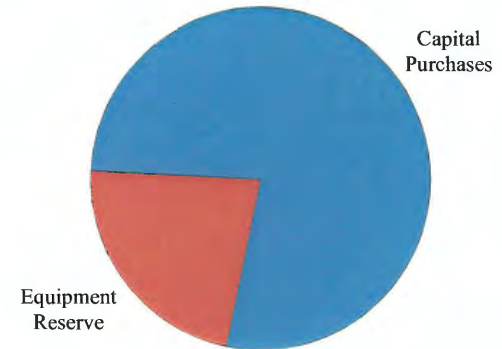


Expenditures

Capital Purchases	
Equipment Reserve	
Operating Transfers	
 Total Expenditures	

FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
59,875	113,136	57,000	77.4%
-	-	16,630	22.6%
60,000	-	-	0.0%
\$ 119,875	\$ 113,136	\$ 73,630	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

POLICE EQUIPMENT REPLACEMENT FUND

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
REVENUES							
403-000-661.00	MMRMA RAP Grant	-	6,500	-	-	-	-
403-000-664.00	Interest - Short Term Investments	337	1,894	230	250	250	250
403-000-664.02	Long Term Investment Earnings	-	-	1,450	800	800	800
403-000-664.03	Unrealized Market Change	-	-	(1,260)	-	-	-
403-000-664.04	Investment Pool Bank Fees	-	-	(200)	(200)	(200)	(200)
403-000-664.05	Investment Advisory Fees	-	-	(220)	(220)	(220)	(220)
403-000-673.00	Gain on Sale of Assets	9,000	-	-	-	-	-
Operating Transfers							
403-000-699.03	Public Improvement Fund	30,000	30,000	30,000	30,000	30,000	30,000
403-000-699.06	General Fund	65,000	38,000	39,000	51,000	51,000	68,000
	Total Revenues	104,337	76,394	69,000	81,630	81,630	98,630
Fund Balance Reserve							
403-000-699.00	Approp of Prior Year's Surplus	23,539	43,481	44,136	-	46,370	-
	Total Budget	127,876	119,875	113,136	73,630	128,000	98,630
EXPENDITURES							
Capital Purchases							
403-902-973.00	Equipment < \$5,000	28,204	17,334	33,136	15,000	-	19,500
403-902-977.00	Capital Outlay > \$5,000	22,080	42,541	-	42,000	48,000	20,000
403-902-985.00	Capital Outlay - Vehicles	77,592	-	80,000	-	80,000	41,000
		127,876	59,875	113,136	57,000	128,000	80,500
403-775-950.46	Operating Transfer to Public Improvement Fund	-	60,000	-	-	-	-
	Total Expenditures	127,876	119,875	113,136	57,000	128,000	80,500
Fund Balance Reserve							
403-999-999.00	Unallocated Reserve	-	-	-	16,630	40,630	18,130
	Total Budget	127,876	119,875	113,136	73,630	128,000	98,630
Fund Balance Analysis							
	Beginning of Year		209,534	165,398	182,028	135,658	176,288
	Revenues		69,000	73,630	81,630	81,630	98,630
	Expenditures		(113,136)	(57,000)	(128,000)	(41,000)	(80,500)
	End of Year		165,398	182,028	135,658	176,288	194,418

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Housing Commission Capital Outlay Fund

FUND NUMBER: 404

SUPERVISOR: Housing Director

General Description of Activity

The purpose of this activity is to reserve funds to meet the capital needs for Allen Terrace, an apartment community for senior citizens 55 years or older. Allen Terrace has 100 apartments. By reserving funds over time 1) the City can ensure that the building meets current standards, 2) the cost to tenants is spread evenly over the useful life of the improvements, and, 3) the cost to tenants is minimized because the fund has interest earnings to offset expenditures rather than paying debt issuance costs and interest expense for relatively small financing proposals.

The Allen Terrace capital improvements are partially funded with Community Development Block Grant (CDBG) funds. The budget does not reflect future CDBG revenue. However, if CDBG program revenue is allocated by the Counties, it will be utilized to fund capital improvements.

Proposed Fiscal Year Overview

Proposed for fiscal year 2018 is the replacement of apartment doors and closet doors in all apartments, one-third of the refrigerators, and one-tenth of the heating/cooling units. The front concrete patio is also scheduled to be replaced. Replacing the refrigerators and heating/cooling units should provide for improved energy efficiency and a reduction in electrical costs.

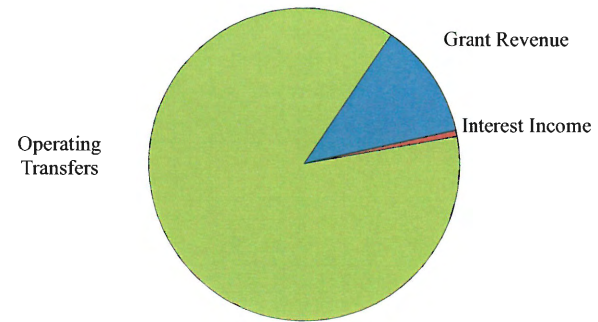
Long Term Goals & Objectives

The long term goal of this fund is to continue modernizing Allen Terrace. With careful planning and proper maintenance it is anticipated that the tenants will not be burdened with debt issuances to fund improvements. Improvements for fiscal years 2019 through 2021 for the building include replacement of the remaining apartment refrigerators, building circuit breakers, main entrance canopy, make up air units, parking lot lighting improvements, and improved roof ventilation. Additional details for these projects can be found in Appendix A.

City of Northville
Proposed 2017-18 Housing Commission Capital Outlay Fund Budget
(with historical comparative data)

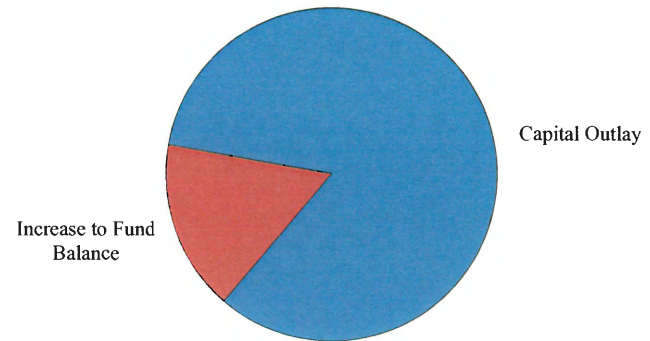
Revenues	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Grant Revenue	-	19,103	19,103	12.1%
Interest Income	8,484	-	1,000	0.6%
Operating Transfers	135,000	163,000	138,000	87.3%
Appropriation of Prior Year Surplus	-	267,532	-	0.0%
Total Revenues	\$ 143,484	\$ 449,635	\$ 158,103	100.0%

2017-18 Budgeted Revenues



Expenditures	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Capital Outlay	110,064	449,635	132,000	83.5%
Increase to Fund Balance	33,420	-	26,103	16.5%
Total Expenditures	\$ 143,484	\$ 449,635	\$ 158,103	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

HOUSING COMMISSION CAPITAL OUTLAY FUND

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Grant Revenue								
404-000-586.00	Private Contributions/Donations	8,618	-	-	-	-	-	-
404-000-587.02	CDBG - Allen Terrace Projects	126,900	-	19,103	19,103	19,103	19,103	19,103
		135,518	-	19,103	19,103	19,103	19,103	19,103
Interest Income								
404-000-664.00	Interest - Investment Pool	1,524	8,484	1,350	1,350	1,350	1,350	1,350
404-000-664.20	Long Term Investment Earnings	-	-	7,500	2,250	2,250	2,250	2,250
404-000-664.30	Unrealized Market Change	-	-	(6,250)	-	-	-	-
404-000-664.40	Investment Pool Bank Fees	-	-	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
404-000-664.50	Investment Advisory Fees	-	-	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
		1,524	8,484	-	1,000	1,000	1,000	1,000
Operating Transfers								
404-000-699.15	Operating Transfer from Housing Commission Fund	130,000	135,000	163,000	138,000	125,000	114,000	102,000
		130,000	135,000	163,000	138,000	125,000	114,000	102,000
	Total Revenue	267,042	143,484	182,103	158,103	145,103	134,103	122,103
Fund Balance Reserve								
404-000-699.00	Use of Fund Balance	-	-	267,532	-	48,697	16,817	-
	Total Budget	267,042	143,484	449,635	158,103	193,800	150,920	122,103
EXPENDITURES								
Capital Outlay								
404-901-973.00	Building & Grounds Improvements	8,618	105,864	107,490	92,000	153,800	110,920	18,000
404-901-977.00	Capital Improvements > \$5,000	165,177	4,200	342,145	40,000	40,000	40,000	61,642
	Total Expenditures	173,795	110,064	449,635	132,000	193,800	150,920	79,642
Reserve Fund								
404-999-999.00	Unallocated Reserve	93,247	33,420	-	26,103	-	-	42,461
		93,247	33,420	-	26,103	-	-	42,461
	Total Budget	267,042	143,484	449,635	158,103	193,800	150,920	122,103
Analysis of Fund Balance								
	Beginning of Year			1,104,509	836,977	863,080	814,383	797,566
	Revenues			182,103	158,103	145,103	134,103	122,103
	Expenditures			(449,635)	(132,000)	(193,800)	(150,920)	(79,642)
	End of Year			836,977	863,080	814,383	797,566	840,027

SECTION IX

INTERFUND ACTIVITY

Interfund transactions are activities that occur between the different funds of the City. They include loans, reimbursements, transfers, and charges for services provided and used. This section includes schedules detailing the various interfund activities of the City. The City's only budgeted internal service fund is the Equipment Fund. It has an overview, graphs demonstrating revenues and expenditures, and a five year line item budget.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan – 2017 through 2021**

INTERFUND ACTIVITY

Unlike the private sector, the focus of government is providing services and not generating profits. Governments enter into transactions with outside parties on a daily basis and account for those transactions similarly to how they would be recorded in the private sector. However, government also enters into transactions that cannot be explained solely on the basis of economic self-interest. Thus, the accounting and financial reporting for governments is very specialized and includes features unique to government. One of the unique features is the use of interfund transactions.

Interfund transactions are activities that occur between the different funds of the City. They include loans, reimbursements, transfers, and charges for services provided and used.

- Interfund Reimbursements are repayments from the fund responsible for the expenditure to the fund that initially paid for the expenditure. In the City of Northville, several expenditures that are overhead in nature and apply to more than one fund are initially recorded as expenditures in the General Fund. The City allocates these overhead charges to applicable funds and reduces the expenditure in the General Fund. A schedule of the overhead reimbursements is on page IX-3. Similarly, the cost of the Department of Public Works personnel and related fringe benefits are allocated to various funds when used is shown on page IX-4
- Interfund Loans are amounts provided from one fund to another fund with requirements for repayment. The City utilizes an internal loan program in the Public Improvement Fund. This practice minimizes the cost of debt issuance.
- Interfund Operating Transfers are transfers of funds from one fund to another with no expectation or requirement that the funds be repaid. The City transfers such funds to aid in funding operations of several other funds. A schedule of the operating transfers begins on page IX-6. Typically this is done when revenues (resources) are required to be recorded in one fund due to a legal policy restriction. The actual use of these funds however, may be best recorded in another fund.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan – 2017 through 2021**

INTERFUND ACTIVITY - continued

- Internal Service Funds account for the sale and purchase of goods and services between funds for a price approximating external exchange value. The fund receiving the service records the expenditure while the fund providing the service records the revenue. The City utilizes this concept to account for maintenance and use of equipment managed by the Department of Public Works. The City's only internal service fund, the Equipment Fund, begins on page IX-8.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan - 2017 through 2021**

INTERFUND REIMBURSEMENTS - GENERAL FUND OVERHEAD

Fund	Account Number	Proposed 2016-17	Estimated 2017-18	Estimated 2018-19	Estimated 2019-20	Estimated 2019-20
Revenue						
General Fund	101-000-688.00	\$203,460	\$209,470	\$213,850	\$218,350	\$223,000
Expenditures						
Major Streets Fund	202-483-967.02	21,930	22,150	22,370	22,590	22,820
Local Street Fund	203-483-967.02	9,820	11,220	11,330	11,440	11,550
Refuse & Recycling Fund	226-923-967.02	24,820	25,320	25,830	26,350	26,880
Arts Commission	255-923-967.02	3,650	3,760	3,870	3,990	4,110
Recreation Commission	260-692-801.31	12,750	13,390	14,060	14,760	15,500
Senior Adult Services Fund	265-292-967.02	4,530	4,760	5,000	5,250	5,510
Downtown Development Authority	370-864-967.02	10,450	10,970	11,520	12,100	12,710
Public Improvement Fund	401-923-967.02	11,130	11,240	11,350	11,460	11,570
Housing Commission	538-292-967.02	6,380	6,700	7,040	7,390	7,760
Water and Sewer Fund	592-923-967.02	51,000	52,020	53,060	54,120	55,200
Equipment Fund	641-923-967.02	47,000	47,940	48,420	48,900	49,390
Total Expenditures		\$203,460	\$209,470	\$213,850	\$218,350	\$223,000

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

Interfund Reimbursements

Allocation of Department of Public Works - Direct Labor, Equipment Rental and Fringe Benefits

	PROJECTED			PROPOSED		
	2016-17	2016-17	2016-17	2017-18	2017-18	2017-18
	Labor	Fringe Benefits	Equipment Rental	Labor	Fringe Benefits	Equipment Rental
101 General Fund						
261 Cemetery Services (Open/Close)	18,000	18,050	9,000	18,570	18,975	9,090
262 Cemetery	16,800	16,365	9,000	17,345	17,240	9,090
263 City Hall Building and Grounds	5,460	5,320	1,600	5,435	5,400	1,900
269 Beautification Commission	50	50	65	50	50	65
270 Mill Race Village	850	830	550	870	865	600
272 Other City Property	3,000	2,925	2,500	3,095	3,075	2,600
444 Civic Events	14,000	13,640	6,000	14,440	14,350	6,050
445 Miscellaneous	11,535	11,240	400	12,590	12,515	400
546 Parking System Maintenance	12,000	11,745	10,000	10,305	10,240	10,500
	<u>81,695</u>	<u>80,165</u>	<u>39,115</u>	<u>82,700</u>	<u>82,710</u>	<u>40,295</u>
202 Major Streets						
463 Routine Street Maintenance	20,360	19,835	15,000	31,165	30,970	15,300
469 Drainage Systems Maintenance	2,870	2,795	3,000	2,960	2,945	3,100
474 Traffic Signs	3,715	3,620	1,600	3,820	3,800	1,600
478 Winter Maintenance	10,800	10,520	12,000	11,185	11,115	12,870
	<u>37,745</u>	<u>36,770</u>	<u>31,600</u>	<u>49,130</u>	<u>48,830</u>	<u>32,870</u>
203 Local Streets						
463 Routine Street Maintenance	46,600	45,395	53,550	53,230	52,895	54,000
469 Drainage Maintenance	6,625	6,455	4,000	6,835	6,795	4,050
474 Traffic Signs	6,790	6,615	2,550	7,030	6,985	2,550
478 Winter Maintenance	8,700	8,475	10,000	9,030	8,975	10,000
	<u>68,715</u>	<u>66,940</u>	<u>70,100</u>	<u>76,125</u>	<u>75,650</u>	<u>70,600</u>

- continued -

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Interfund Reimbursements
Allocation of Department of Public Works - Direct Labor, Equipment Rental and Fringe Benefits**

	PROJECTED			PROPOSED		
	2016-17 Labor	2016-17 Fringe Benefits	2016-17 Equipment Rental	2017-18 Labor	2017-18 Fringe Benefits	2017-18 Equipment Rental
226 Refuse/Recycling						
442 Fall Leaf Pick-Up	13,400	13,055	18,175	13,845	13,760	18,645
531 Residential Collection	950	925	200	980	975	200
532 Residential Recycling	400	390	50	405	405	50
533 Residential Composting	500	490	250	515	515	250
537 Commercial Collection	10,700	10,425	5,300	10,765	10,700	5,300
	<u>25,950</u>	<u>25,285</u>	<u>23,975</u>	<u>26,510</u>	<u>26,355</u>	<u>24,445</u>
370-753 Downtown Development Authority	6,350	5,200	2,600	6,350	5,250	2,625
401-904 Public Improvement City Property	275	285	100	285	285	100
538-268 Housing Commission	500	505	500	500	520	500
592 Water & Sewer						
548 Sewer Maintenance	39,645	38,620	45,000	41,280	41,020	46,000
556 Water Operations	107,310	104,535	70,000	111,180	110,480	72,000
926 Meter Reading & Billings	7,360	7,170	3,060	7,575	7,530	3,100
	<u>154,315</u>	<u>150,325</u>	<u>118,060</u>	<u>160,035</u>	<u>159,030</u>	<u>121,100</u>
641 Equipment						
271 Grounds Maintenance	15,725	15,320	-	16,205	16,105	-
932 Operations	24,200	23,575	-	24,755	24,600	-
	<u>39,925</u>	<u>38,895</u>	<u>-</u>	<u>40,960</u>	<u>40,705</u>	<u>-</u>
Total	<u>415,195</u>	<u>404,085</u>	<u>286,050</u>	<u>442,310</u>	<u>439,050</u>	<u>292,535</u>

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

INTERFUND OPERATING TRANSFERS AND LOANS

Contribution From (Expenditure)	Account Number	Contribution To (Revenue)	Account Number	Description	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
General Fund	101-775-950.25	Housing	538-000-590.00	Payment in Lieu of Taxes	15,330	15,470	15,620	15,780	15,940
General Fund	101-775-950.31	Fire Equipment Replacement	402-000-699.06	Fire Equipment Reserves	122,466	146,840	146,839	127,089	124,149
General Fund	101-775-950.36	Police Equipment Replacement	403-000-699.06	Police Equipment Reserves	39,000	43,000	51,000	51,000	68,000
General Fund	101-775-950.46	Public Improvement	401-000-699.06	Technology Needs	32,000	20,000	20,000	20,000	20,000
General Fund	101-775-950.20	Downtown Development Authority	370-000-669.00	Strategic Plan Contribution	21,000	-	-	-	-
General Fund	101-775-950.29	Water & Sewer Fund	592-000-669.06	Cell Tower Rent	164,844	178,845	-	-	-
Street, Drainage, & Sidewalk Improvement	201-775-950.22	Major Streets	202-000-699.02	Street Improvements & Maintenance	462,215	95,000	415,000	350,000	25,000
Street, Drainage, & Sidewalk Improvement	201-775-950.23	Local Streets	203-000-699.02	Street Improvements & Maintenance	445,644	267,000	235,000	320,000	135,000
Major Streets	202-775-950.23	Local Streets	203-000-699.12	General Operations	153,946	173,479	170,131	173,169	188,534
Art Commission	255-775-950.46	Public Improvement	401-000-699.18	Repayment of Roof Loan	2,056	2,056	2,056	2,056	2,052
				Street Lighting & Parking Lot Electrical	50,000	50,000	50,000	50,000	50,000
				Parking Deck Maintenance	79,270	81,650	84,100	86,620	89,220
				Snow Removal	4,000	4,000	4,000	4,000	4,000
Downtown Development Authority	370-863-950.21	General Fund	101-000-699.07	Total	133,270	135,650	138,100	140,620	143,220
Downtown Development Authority	370-945-950.49	DDA Debt Service Fund	371-000-699.07	2010 Development Bond Debt	171,385	172,355	173,170	173,830	174,335
Public Improvement	401-775-950.21	General Fund	101-000-699.03	Technology Needs	7,615	27,368	-	120,000	-
Public Improvement	401-775-950.31	Fire Equipment Replacement	402-000-699.03	Fire Equipment Reserves	30,000	30,000	30,000	30,000	30,000
Public Improvement	401-775-950.36	Police Equipment Replacement	403-000-699.03	Police Equipment Reserves	30,000	30,000	30,000	30,000	30,000
Housing Commission	538-292-801.32	General Fund	101-000-689.00	Payment in Lieu of Taxes	15,330	15,470	15,620	15,780	15,940
Housing Commission	538-775-950.11	Housing Capital Outlay Fund	404-000-699.00	Housing Capital Reserves	163,000	138,000	125,000	114,000	102,000
Housing Commission	538-775-950.32	Housing Debt Retirement Fund	539-000-699.15	Debt Service - Allen Terrace	92,412	95,647	98,775	96,849	94,923
Refuse & Recycling Fund	226-775-950.27	Equipment Fund	641-000-699.28	Wood chipper	36,500	-	-	-	-
					2,138,013	1,586,180	1,666,311	1,780,173	1,169,093

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

ACTIVITY: Internal Service Fund: Equipment Fund

FUND NUMBER: 641

SUPERVISOR: Director, Department of Public Works

General Description of Activity

This fund provides for the maintenance, repair and replacement of City-owned equipment. The major source of revenue for this fund comes from internal equipment rental charges. These charges are determined using published Michigan Department of Transportation equipment rates. The Equipment Fund is intended to be a self-sustaining internal service fund.

Proposed Fiscal Year Overview

Proposed is the purchase of a light duty 4 x 4 pickup truck.

Long Term Plan

A v-box salt spreader is proposed in FY2020 and a street sweeper is proposed in FY2021.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

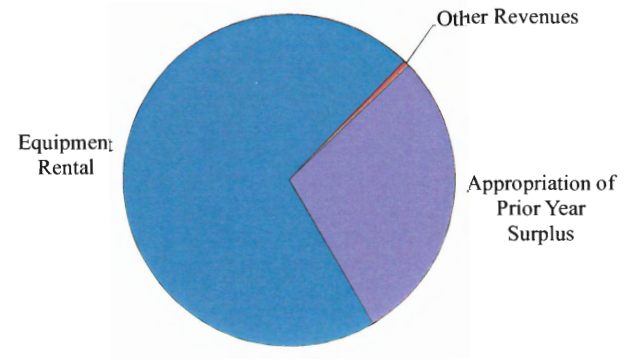
Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Efficiency & Effectiveness Measures					
Average Time to Perform Maintenance on Vehicles (in hours)	1.00	1.67	1.50	1.50	1.50
% of Snow Removal Vehicles and Equipment Prepared by November 15	60%	60%	20%	20%	20%
% of Snow Removal Vehicles and Equipment Prepared by December 15	100%	100%	100%	100%	100%
Cost of a Vehicle Oil Change	\$35	\$40	\$40	\$40	\$41
Preventative Maintenance Cost of a Vehicle	\$68	\$70	\$80	\$80	\$80

City of Northville
Proposed 2017-18 Equipment Fund Budget
(with historical comparative data)

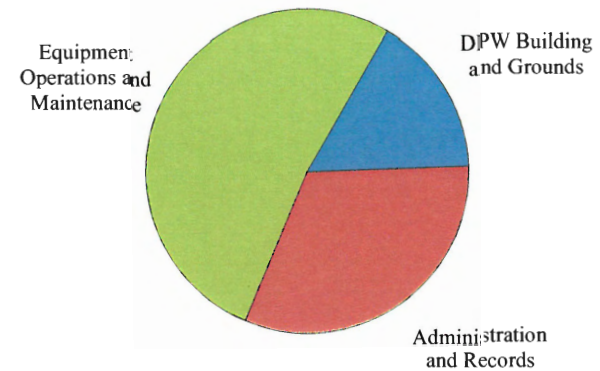
Revenues	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Equipment Rental	\$ 295,738	\$ 285,960	\$ 292,870	70.6%
Other Revenues	6,725	6,500	2,195	0.5%
Operating Transfers	-	36,500	-	0.0%
Appropriation of Prior Year Surplus	51,296	92,830	119,590	28.9%
Total Revenues	\$ 353,759	\$ 421,790	\$ 414,355	100.0%

2017-18 Budgeted Revenues



Expenditures	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
DPW Building and Grounds	\$ 74,452	\$ 64,305	\$ 66,810	16.1%
Administration and Records	129,387	130,585	132,115	31.9%
Equipment Operations and Maintenance	149,920	226,900	215,430	52.0%
Total Expenditures	\$ 353,759	\$ 421,790	\$ 414,355	100.0%

2017-18 Budgeted Expenditures



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

EQUIPMENT FUND

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Revenues								
641-000-664.00	Interest - Investment Pool	1,309	3,589	525	600	600	600	600
641-000-664.20	Long Term Investment Earnings	-	-	3,500	1,000	1,000	1,000	1,000
641-000-664.30	Unrealized Market Change	-	-	(3,120)	-	-	-	-
641-000-664.40	Investment Pool Bank Fees	-	-	(425)	(425)	(425)	(425)	(425)
641-000-664.50	Investment Advisory Fees	-	-	(480)	(480)	(480)	(480)	(480)
641-000-668.10	Fuel Surcharge	1,521	1,706	1,500	1,500	1,500	1,500	1,500
641-000-670.00	Equipment Rental	318,713	295,738	285,960	292,570	295,500	298,460	301,440
641-000-673.00	Sale of Fixed Assets	-	1,430	5,000	-	-	-	-
	Total Revenues	321,543	302,463	292,460	294,765	297,695	300,655	303,635
Operating Transfers								
641-000-699.28	Refuse and Recycling	-	-	36,500	-	-	-	-
	Total Revenues	321,543	302,463	328,960	294,765	297,695	300,655	303,635
Retained Earnings								
641-000-699.00	Approp. of Prior Year Surplus	22,218	51,296	92,830	119,590	72,355	97,190	337,630
	Total Budget	343,761	353,759	421,790	414,355	370,050	397,845	641,265

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

EQUIPMENT FUND (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget	
Expenses								
DPW Building and Grounds								
641-271-706.00	Wages/Salaries	10,484	18,646	15,225	15,705	16,215	17,000	18,045
641-271-707.00	Wages/Salaries - Overtime	209	461	500	500	520	550	590
641-271-776.00	Maintenance Supplies	3,245	6,696	3,000	3,000	3,000	3,000	3,000
641-271-801.00	Contractual Service	7,247	9,245	7,500	7,550	7,600	7,650	7,700
641-271-910.00	Liability/Pool Insurance	711	525	340	1,060	1,090	1,120	1,150
641-271-910.01	Insurance - Underground Storage	2,778	4,556	4,500	4,640	4,780	4,920	5,070
641-271-920.00	Utilities	1,737	1,890	1,940	1,990	2,040	2,090	2,140
641-271-920.01	Electrical Service	6,839	5,912	9,900	10,100	10,300	10,500	10,710
641-271-920.02	Natural Gas Service	5,283	3,118	4,080	4,160	4,240	4,320	4,410
641-271-920.03	Water & Sewer Service	1,687	2,423	2,000	2,000	2,000	2,000	2,000
641-271-943.00	Equipment Rental	2,057	-	-	-	-	-	-
641-271-956.00	Contingencies	-	-	-	-	-	-	560
641-271-967.00	Fringe Benefits	10,660	20,980	15,320	16,105	17,090	18,130	19,065
641-271-967.04	Unfunded Pension Contribution	2,402	-	-	-	-	-	-
641-271-967.09	Retiree Medical/Dental Premiums	3,097	-	-	-	-	-	-
		58,436	74,452	64,305	66,810	68,875	71,280	74,440
Administration and Records								
641-923-728.00	Office Supplies	35	33	50	50	50	50	50
641-923-801.19	Computer Program Services	76	566	200	200	200	200	200
641-923-805.00	Auditing Service	1,841	1,754	1,860	1,875	1,910	1,950	1,990
641-923-853.00	Telephone	6,364	6,171	7,020	7,050	7,080	7,110	7,110
641-923-900.00	Printing & Publishing	-	-	200	200	200	200	200
641-923-910.00	Insurance	618	439	255	800	820	840	870
641-923-917.00	Workers Comp Insurance	-	62	-	-	-	-	-
641-923-967.02	Overhead	46,350	46,810	47,000	47,940	48,420	48,900	49,390
641-923-968.00	Depreciation Expense	70,749	73,552	74,000	74,000	74,000	74,000	74,000
		126,033	129,387	130,585	132,115	132,680	133,250	133,810

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

EQUIPMENT FUND (continued)

		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Equipment Operations and Maintenance								
641-932-706.00	Wages/Salaries	18,071	35,226	24,200	24,755	25,560	26,790	28,435
641-932-707.00	Wages/Salaries - Overtime	-	148	-	-	-	-	-
641-932-751.00	Fuel and Oil	39,118	19,053	39,500	40,000	40,500	41,000	41,000
641-932-781.00	Automotive Parts	37,713	12,919	25,500	26,010	26,530	27,060	27,600
641-932-801.04	Maintenance & Repair Service	4,244	10,180	9,800	20,000	5,000	5,000	5,000
641-932-913.00	Vehicle Insurance	4,036	3,460	2,040	6,370	6,560	6,760	6,960
641-932-943.00	Equipment Rental - City	8,502	-	-	-	-	-	-
641-932-956.00	Contingencies	-	-	-	-	-	-	850
641-932-959.00	Underground Tank Registration	1,199	1,199	1,200	1,200	1,200	1,200	1,200
641-932-967.00	Fringe Benefits	22,381	37,331	23,575	24,600	26,105	27,675	29,090
641-932-967.04	Unfunded Pension Contributions	7,965	10,269	6,495	13,345	14,760	16,340	18,100
641-932-967.09	Retiree Medical/Dental Premiums	13,423	12,100	15,090	16,150	17,280	18,490	19,780
641-932-971.00	Small Tools & Misc Equipment	2,640	8,035	5,000	5,000	5,000	5,000	5,000
641-932-977.00	Capital Outlay - Equipment	-	-	74,500	38,000	-	18,000	250,000
Total Expenses		159,292	149,920	226,900	215,430	168,495	193,315	433,015
Retained Earnings		343,761	353,759	421,790	414,355	370,050	397,845	641,265
641-999-999.04	Reserve for Maint & Repair	-	-	-	-	-	-	-
Total Budget		343,761	353,759	421,790	414,355	370,050	397,845	641,265
Analysis of Cash Flow*								
(*Assumes minimal changes in net current assets.)								
	Beginning of Year			460,035	441,205	395,615	397,260	374,070
	Revenues			328,960	294,765	297,695	300,655	303,635
	Expenses			(421,790)	(414,355)	(370,050)	(397,845)	(641,265)
	Add back: non-cash expense (depreciation)			74,000	74,000	74,000	74,000	74,000
	End of Year			441,205	395,615	397,260	374,070	110,440

SECTION X

TAX BASE ANALYSIS

Property taxes are the City's single largest source of revenue. This section of the budget provides an overview of property tax collection in Michigan as well as a discussion of two constitutional amendments that are unique to Michigan that place restraints on the amount of value which is subject to a tax levy. Those are 1) the Headlee Amendment and 2) Proposal A. Lastly, this section provides an analysis of how these laws are applied to the City of Northville and the proposed budget.

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Property Tax Analysis

Below is a brief explanation of Michigan property tax laws, followed by analysis of how those laws affect the City of Northville.

Headlee Amendment

The Headlee Amendment, ratified in 1978, accomplished limiting the growth of property tax revenue by controlling how a local government's maximum authorized millage rate is calculated, particularly as it relates to growth on existing property. The Headlee Amendment requires that when growth on existing property community wide is greater than inflation, the local government must "roll back" its maximum authorized millage rate so that the increase in property tax revenue caused by growth on existing property does not exceed inflation (commonly referred to as the "Headlee roll back"). **For Northville, this means that the City Charter authorized limit has been rolled back from 20 mills to 13.7233 mills for the 2017 tax year.** This was a reduction from 13.9112 mills in the prior year.

The Headlee Amendment also allowed "roll ups". This would occur when growth on existing property was less than the rate of inflation. "Roll-ups" meant that Headlee was self correcting. A municipality would be able to regain lost millage levy authority from roll backs in prior years. This self balancing mechanism was lost with the enactment of Proposal A.

Proposal "A"

Until March 1994, property tax was calculated as the millage rate multiplied by the State Equalized Value (which approximated 50% of true cash value). Beginning in March 1994, Proposal A created a new methodology to determine property values for tax purposes with the introduction of "taxable value". Taxable value on each individual real property cannot increase by more than the lesser of inflation or five percent annually until a property is sold or transferred unless improvements are added. This is regardless of property value changes due to the market. Taxable Value can never exceed the Assessed Value. **For Northville, the inflation rate multiplier is 0.9%.**

When a property is sold or transferred, the taxable value is reset to equal the state equalized value. This is known as an "uncapping".

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Property Tax Analysis - continued

Impact of Proposal A and Headlee Amendment

On the surface, it may appear that a community with large amounts of uncapped property values would benefit from this addition of property value to the tax base. However, although not taxed previously, these “uncapped values” were not included in the definition of exempt property for the purpose of Headlee roll back calculation when the legislature amended the General Property Tax Act in 1994. The effect of this change to the General Property Tax Act has been to penalize communities that have substantial market growth in existing property values by rolling back their millage rates.

Even though roll ups of a local government’s maximum authorized millage rate (limited to the original authorized millage rate) were allowed following the Headlee Amendment in 1978, the implementing legislation after Proposal A eliminated Headlee roll ups. The Headlee maximum authorized millage rate for local governments continues to move farther away from the original authorized millage rate. The elimination of this self-correcting mechanism which allowed for roll-ups creates an almost permanent reduction of the millage authority of local governments. The result is downward pressure on millage rates without allowing for true inflationary adjustments. The unlevied operating millage is expected to be 0.1369 for 2017. A Headlee override will be necessary in 2017 to roll back up the authorized limit.

Principal Residence Exemption (P.R.E.)

In general, PRE property is a taxpayer’s principal residence that is owned and occupied by the taxpayer. Non-PRE property is commercial, non-owner occupied residential, and personal property.

Michigan Business Tax (M.B.T.)

Beginning in tax year 2008, Commercial and Industrial Businesses pay a reduced millage rate for School Operating and the State Education Tax on their personal property. This reduction was made as part of the new Michigan Business Tax program. Personal property is all of the business items and equipment utilized for business operations.

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Personal Property Taxes – Small Business Exemption

The budget includes the effects of Public Act 48 of 2012. Businesses with less than \$40,000 of combined industrial and commercial personal property taxable value (\$80,000 cash value) will not have to pay personal property taxes. Additionally, “Eligible Manufacturing “ property as defined in the Act is exempt from personal property tax on a phase in basis. The City is expecting approximately \$25,000 to be reimbursed from the State for this loss.

Property Tax Collection in Michigan – Local Unit Responsibilities

The City of Northville bills property taxes twice a year (in July and December). In addition to its own City taxes, Northville collects property taxes for other units of governments. The City acts as a custodian and remits collected funds to the appropriate governmental units on scheduled interval dates. The other units of governments for whom the City collects are listed below.

- Wayne County
- Oakland County
- State of Michigan (State Education Tax)
- Northville Public Schools
- Schoolcraft Community College
- RESA (Special Education)
- Northville District Library
- Huron Clinton Metro Park Authority
- Wayne/Oakland Zoological Authority
- Detroit Institute of Arts

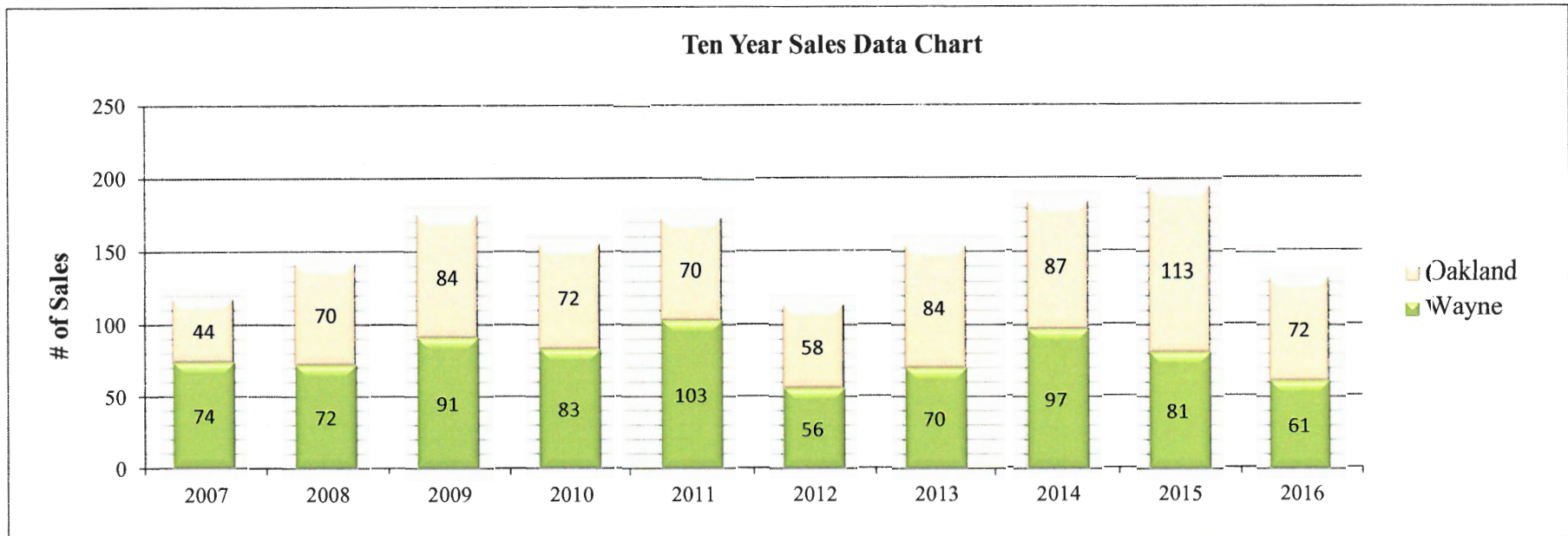
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Summary of the Assessment Cycle

The 2017 March Board of Review concluded their final meeting on Wednesday, March 15, 2017. The Board of Review received a total of 20 appeals. This was down by 8 appeals from last year. Of these appeals, 16 were residential real property and 4 were commercial personal property. Based on the number of March Board of Review appeals in neighboring communities, this number of appeals seems typical given the City's size and current economic times.

In the year 2016, there were 61 residential transfers of ownership for Wayne County and 72 transfers of ownership in Oakland County. Out of the combined total of 133 transfers of ownership, none were related to a foreclosure.

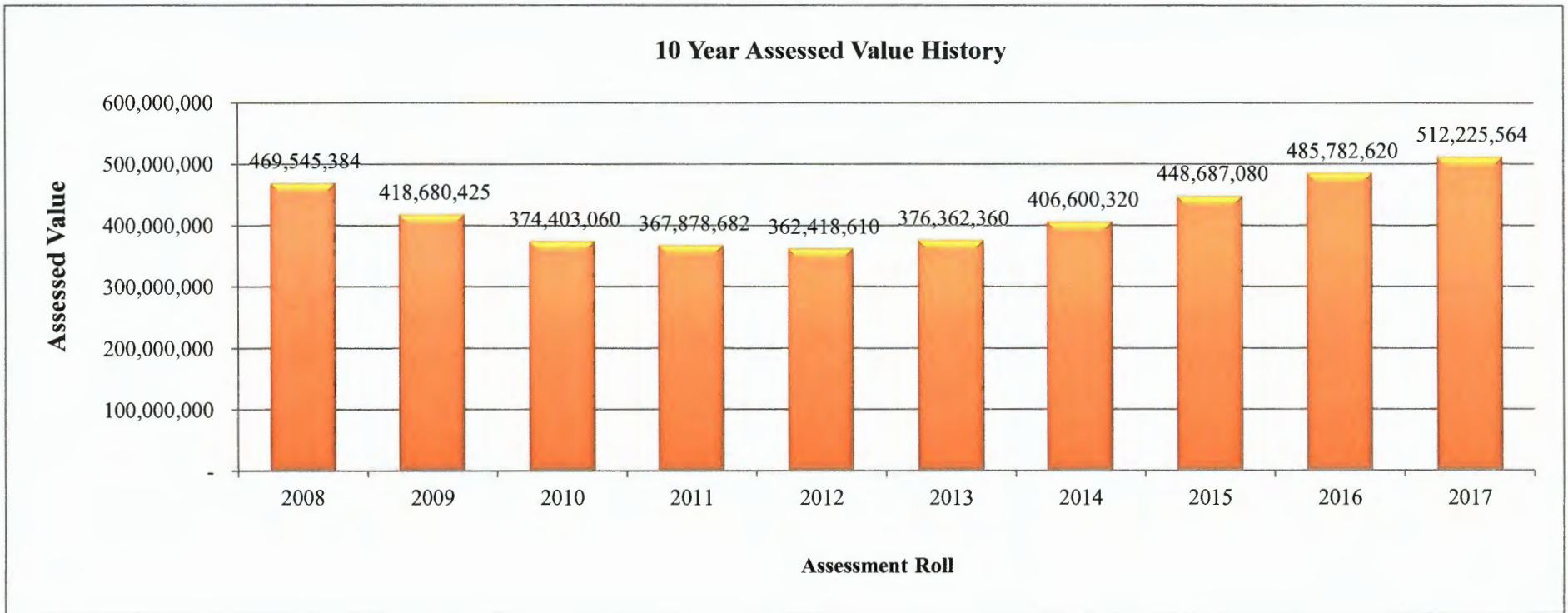
Based on arms length residential home sales in Northville, the average sale price for a home in Wayne County was \$385,156 (up from \$350,138 in 2015). Arms length residential home sales in 2016 for Oakland County indicated an average sale price of \$269,904 (down from \$284,194 in 2015).



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Summary of the Assessment Cycle

The assessed value for the City increased 5.44% from 485,782,620 in March 2016 to 512,225,564 in March 2017.
It took 10 years for the decline in the housing market to get back up to the 2007 assessed values.



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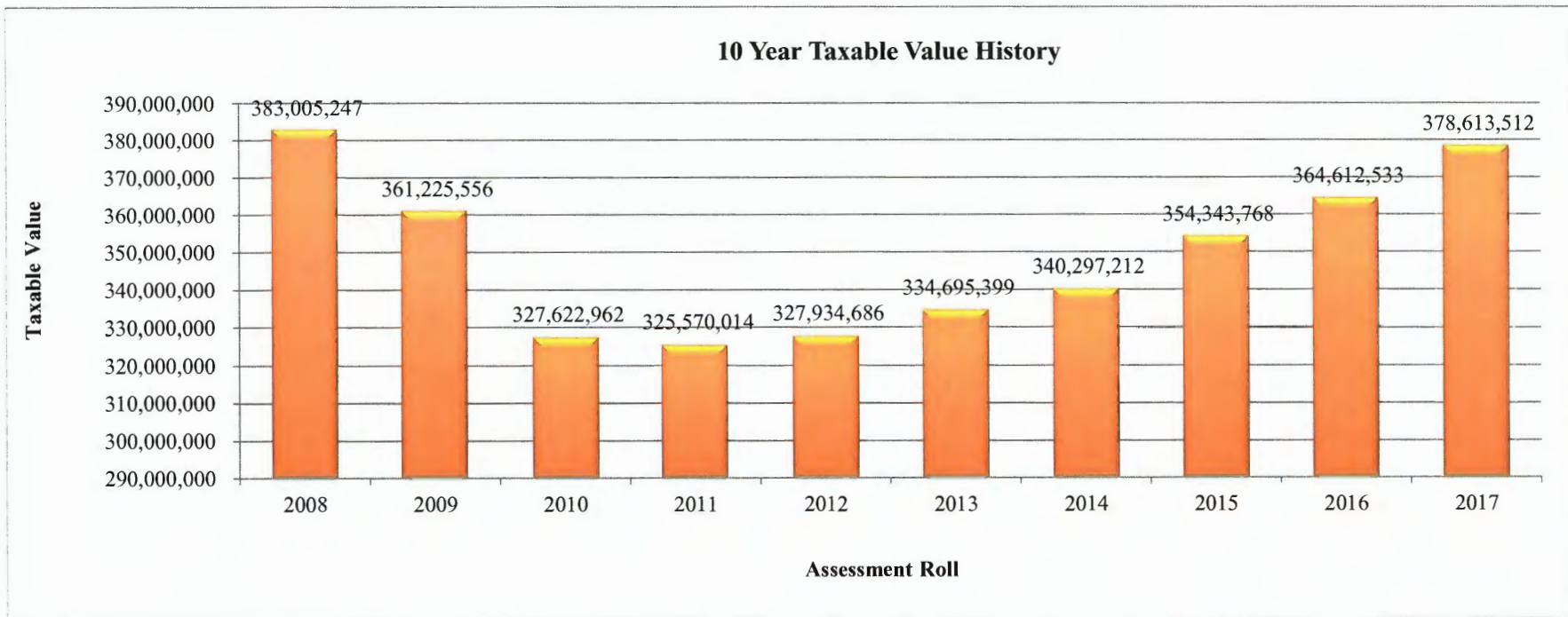
2017 Tax Base Analysis - SEV

	2017 Parcel Count	2016 Post MBOR	Loss	Net Adjustments	New	2017 Post MBOR	% Change
WAYNE COUNTY							
Real							
Commercial	175	69,781,780	284,370	322,890	18,400	69,838,700	0.08%
Industrial	21	2,738,340	-	291,560	-	3,029,900	10.65%
Residential	1,087	205,066,320	2,538,530	16,113,390	3,923,960	222,565,140	8.53%
Total Real	1,283	277,586,440	2,822,900	16,727,840	3,942,360	295,433,740	6.43%
Personal							
Commercial	516	4,505,190	822,390	0	1,876,400	5,559,200	23.40%
Industrial	2	413,160	357,660	0	-	55,500	-86.57%
Utility	4	3,802,920	-	0	2,638,380	6,441,300	69.38%
Total Personal	522	8,721,270	1,180,050	0	4,514,780	12,056,000	38.24%
Exempt	83	-	-	0	-	-	0.00%
Total Wayne County	1,888	286,307,710	4,002,950	16,727,840	8,457,140	307,489,740	7.40%
OAKLAND COUNTY							
Real							
Commercial	19	4,387,680	-	100,590	9,840	4,498,110	2.52%
Industrial	-	-	-	0	-	-	0.00%
Residential	1,318	193,420,620	95,260	4,365,524	481,400	198,172,284	2.46%
Total Real	1,337	197,808,300	95,260	4,466,114	491,240	202,670,394	2.46%
Personal							
Commercial	64	493,320	45,220	0	269,990	718,090	45.56%
Industrial	-	-	-	0	-	-	0.00%
Utility	2	1,173,290	8,880	0	182,930	1,347,340	14.83%
Total Personal	66	1,666,610	54,100	0	452,920	2,065,430	23.93%
Exempt	38	-	-	0	-	-	0.00%
Total Oakland County	1,441	199,474,910	149,360	4,466,114	944,160	204,735,824	2.64%
City Grand Total	3,329	485,782,620	4,152,310	21,193,954	9,401,300	512,225,564	5.44%

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Summary of the Assessment Cycle

The taxable value for the community increased from 364,612,533 in March 2016 to 378,613,512 in March 2017, or 3.84%. The graph below shows how quickly values can decrease but are slow to recover. Taxable value is still 1% lower than in 2008.



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**Determining Taxable Value
Assessed Value / Capped Value**

Under proposal A, Taxable Value increases or decreases independent of the Assessed Value.

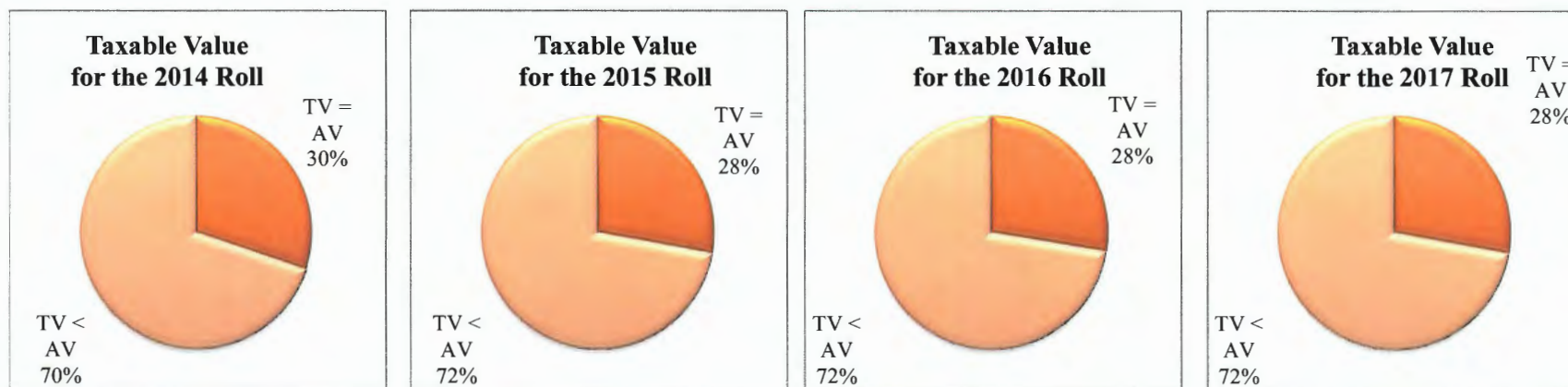
First a Capped Value is determined under the following formula :

$$\text{Capped Value} = \text{Previous Year's Taxable Value} - \text{Losses} \times \text{the Inflation Rate Multiplier} + \text{Additions}$$

Then the Capped Value is compared to the **Assessed Value (AV)**. The lower of the two becomes the **Taxable Value (TV)**.

In a solid real estate market the Taxable Value would increase relative to inflation rate and the addition of new construction minus any loss. However in a declining real estate market, a decrease in Assessed Value will limit the Taxable Value increase.

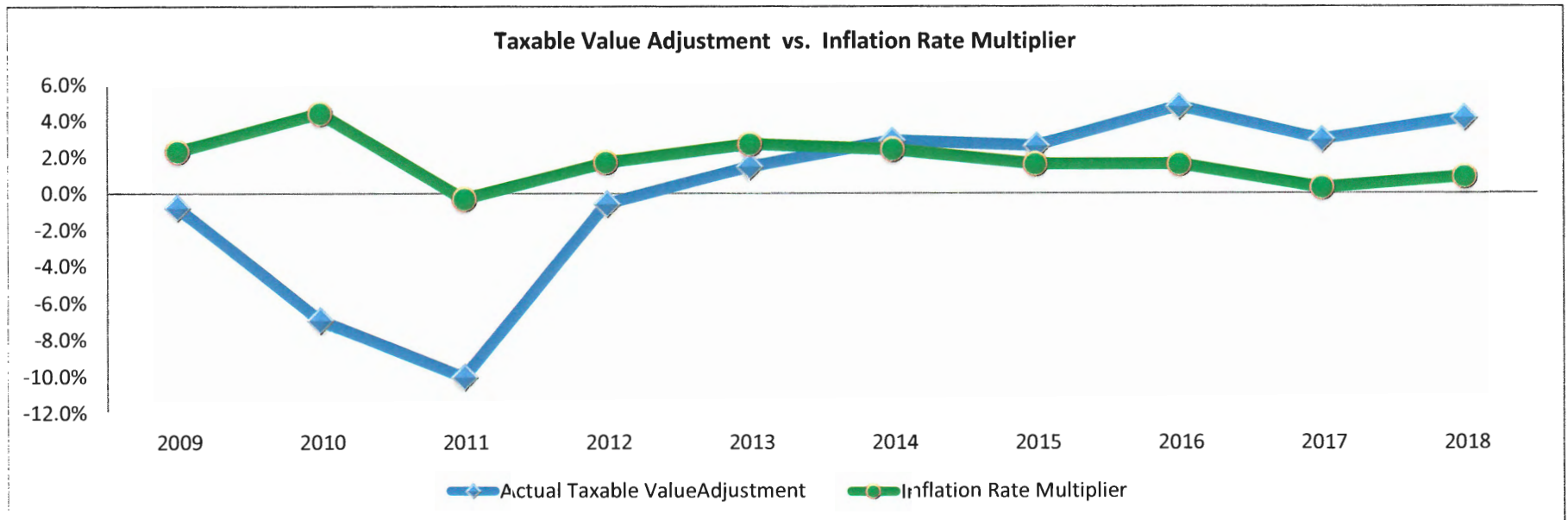
The four pie charts below were designed to demonstrate the shift occurring in the City due to the upswing of the real estate market, of Taxable Value (TV) from Assessed Value (AV) to Capped Value (CV).



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Taxable Value History - Actual from FY's 2009 through 2017 and Proposed FY 2018

Fiscal Year	Tax Year	Taxable Base (net of DDA)	Taxable Value Adjustment	State Inflation Rate Multiplier
2018	2017	\$ 353,555,598	4.13%	0.9%
2017	2016	\$ 339,530,795	2.94%	0.3%
2016	2015	\$ 329,837,138	4.77%	1.6%
2015	2014	\$ 314,831,212	2.60%	1.6%
2014	2013	\$ 306,849,376	2.89%	2.4%
2013	2012	\$ 298,234,636	1.47%	2.7%
2012	2011	\$ 293,922,376	-0.56%	1.7%
2011	2010	\$ 295,589,695	-10.02%	-0.3%
2010	2009	\$ 328,491,101	-6.91%	4.4%
2009	2008	\$ 352,887,601	-0.76%	2.3%
Ten Year Average			0.05%	1.8%



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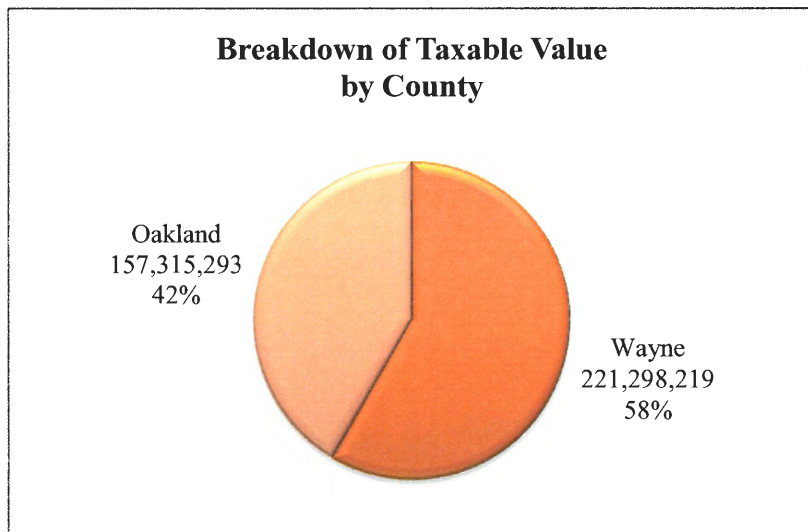
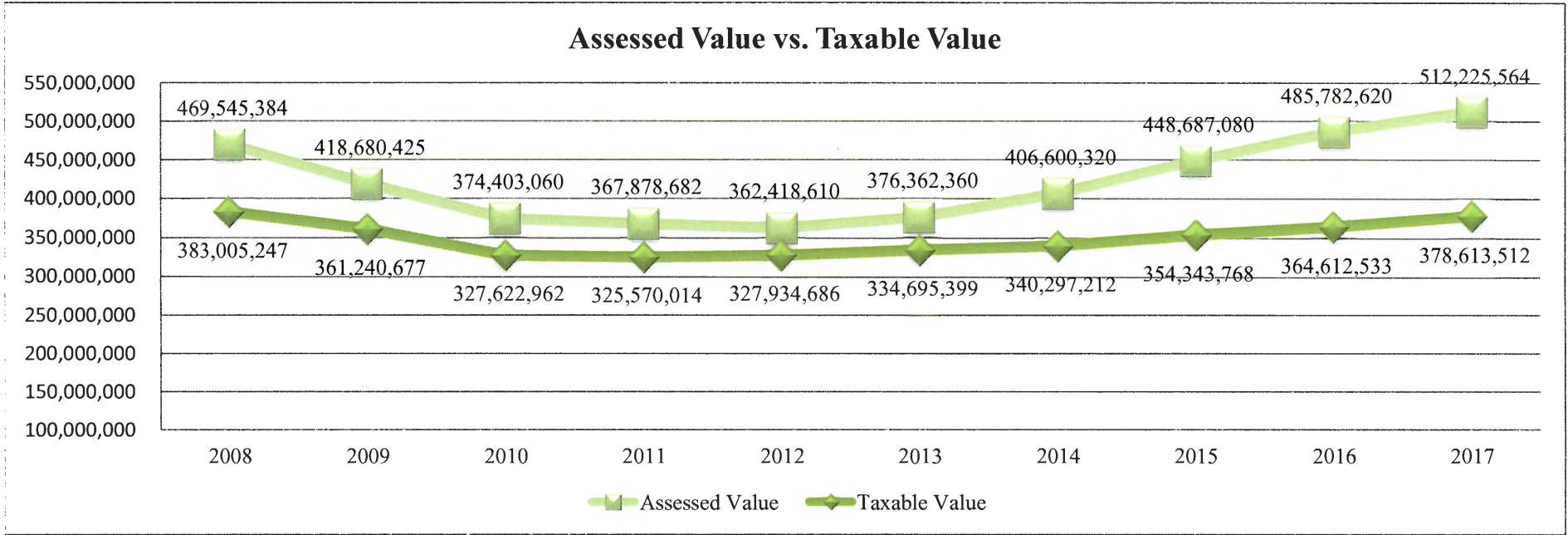
2017 Tax Base Comparative Analysis

	2016 Parcel Count	2017 Parcel Count	Increase / Decrease	2016 SEV Post MBOR	2017 SEV Post MBOR	% Change	2016 Taxable Post MBOR	2017 Taxable Post MBOR	% Change
WAYNE COUNTY									
Real									
Commercial	180	175	(5)	69,781,780	69,838,700	0.08%	47,093,027	47,094,880	0.00%
Industrial	21	21	0	2,738,340	3,029,900	10.65%	2,490,792	2,512,841	0.89%
Residential	1,080	1,087	7	205,066,320	222,565,140	8.53%	153,315,626	159,634,498	4.12%
Total Real	1,281	1,283	2	277,586,440	295,433,740	6.43%	202,899,445	209,242,219	3.13%
Personal									
Commercial	502	516	14	4,505,190	5,559,200	23.40%	4,505,190	5,559,200	23.40%
Industrial	2	2	0	413,160	55,500	-86.57%	413,160	55,500	-86.57%
Utility	4	4	0	3,802,920	6,441,300	69.38%	3,802,920	6,441,300	69.38%
Total Personal	508	522	14	8,721,270	12,056,000	38.24%	8,721,270	12,056,000	38.24%
Exempt	83	83	0	-	-	-	-	-	-
Total Wayne County	1,872	1,888	16	286,307,710	307,489,740	7.40%	211,620,715	221,298,219	4.57%
OAKLAND COUNTY									
Real									
Commercial	19	19	0	4,387,680	4,498,110	2.52%	4,185,092	4,230,370	1.08%
Industrial	-	-	0	-	-	0.00%	-	-	0.00%
Residential	1,320	1,318	(2)	193,420,620	198,172,284	2.46%	147,140,116	151,019,493	2.64%
Total Real	1,339	1,337	(2)	197,808,300	202,670,394	2.46%	151,325,208	155,249,863	2.59%
Personal									
Commercial	62	64	2	493,320	718,090	45.56%	493,320	718,090	45.56%
Industrial	-	-	0	-	-	-	-	-	-
Utility	2	2	0	1,173,290	1,347,340	14.83%	1,173,290	1,347,340	14.83%
Total Personal	64	66	2	1,666,610	2,065,430	23.93%	1,666,610	2,065,430	23.93%
Exempt	38	38	0	-	-	-	-	-	-
Total Oakland County	1,441	1,441	0	199,474,910	204,735,824	2.64%	152,991,818	157,315,293	2.83%
City Grand Total	3,313	3,329	16	485,782,620	512,225,564	5.44%	364,612,533	378,613,512	3.84%
Less DDA Capture	446	464	18	37,854,882	38,561,612	1.87%	24,848,856	25,057,914	0.84%
Net City Grand Total	2,867	2,865	(2)	447,927,738	473,663,952	5.75%	339,763,677	353,555,598	4.06%

MBOR=March Board of Review

Variance between SEV and Taxable Value 25.36%

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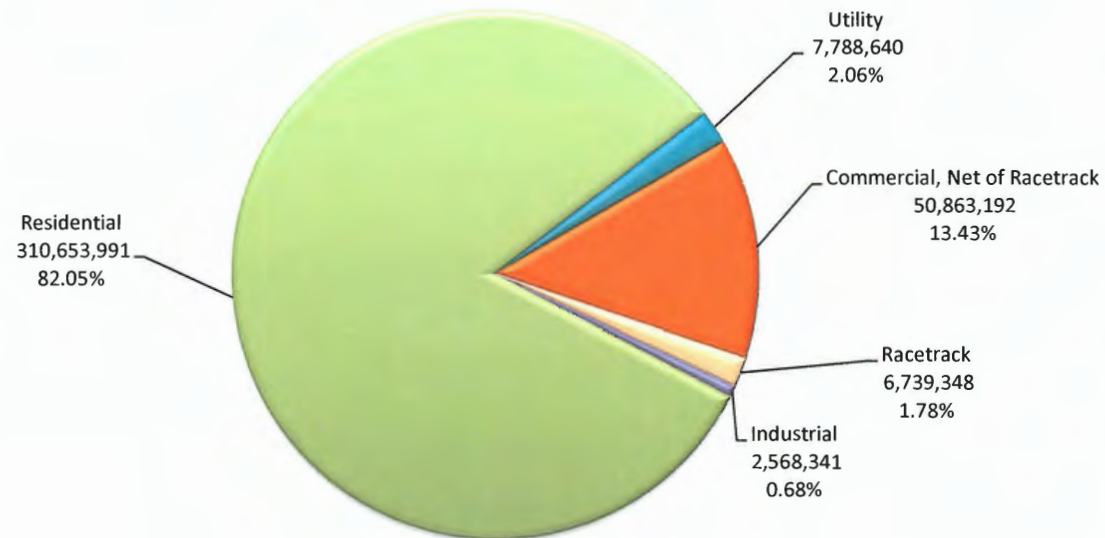
The chart above illustrates the widening of the gap between Taxable Value and Assessed Value due to the upswing in market value over the past few years. Assessed value has increased 5.44% from 2015 while taxable value has increased 3.84%.

The City of Northville sits in two counties. Of the 378,613,512 in taxable value, 58.45% or 221,298,219 is Wayne County and 41.55% or 157,315,293 is Oakland County.

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Summary of the Assessment Cycle

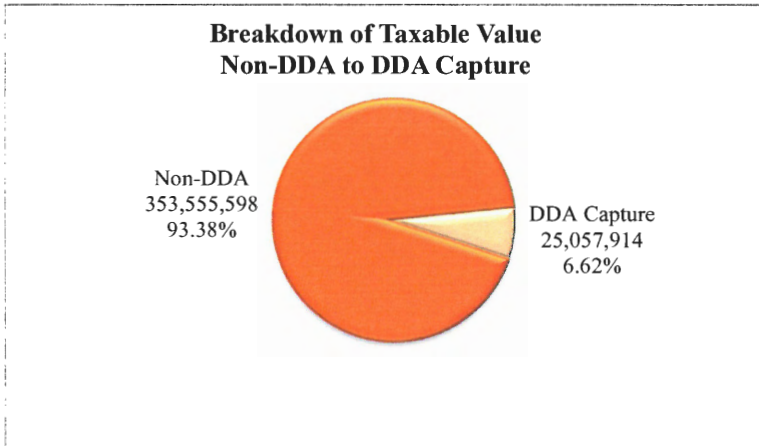
**Breakdown of Taxable Value
by Property Class**



The majority of the City's tax base continues to come from the Residential class at 82.05%. The next largest class is Commercial at 15.21%, including the racetrack (13.43% net of the racetrack). The racetrack accounts for 1.78%.

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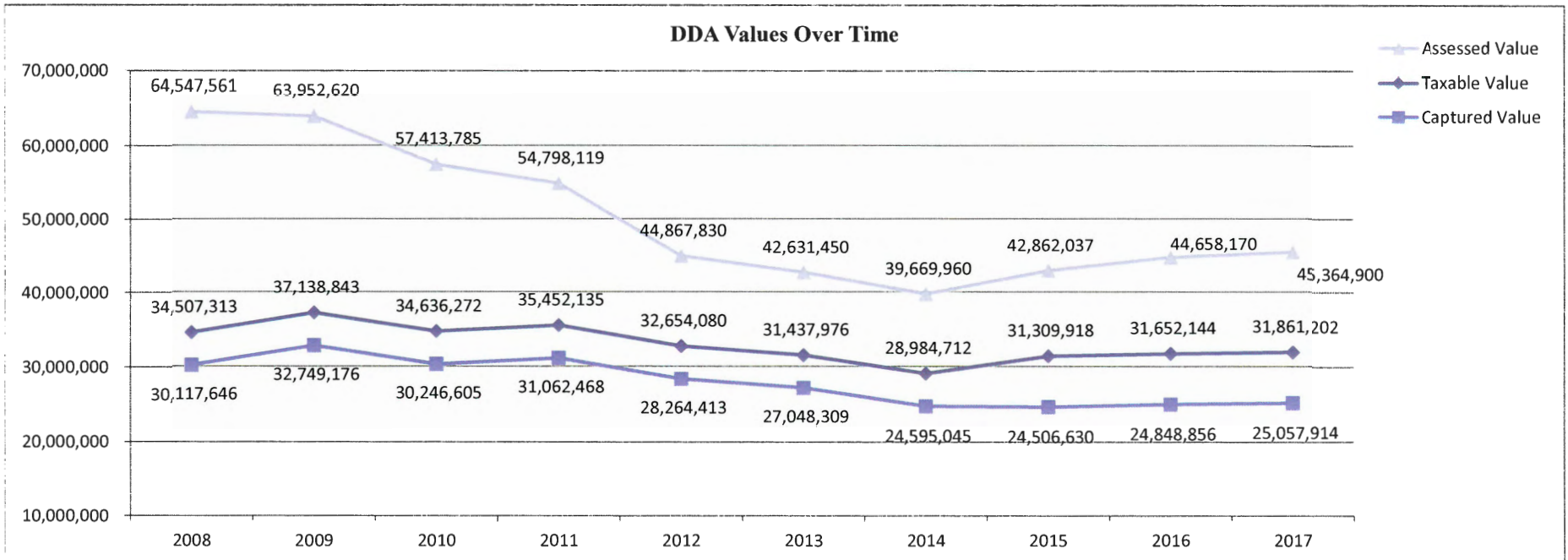
Summary of the Assessment Cycle



The Downtown Development Authority (DDA) captures 6.62% or 25,057,914 of the City's Taxable Value. Previously, revenue was not captured in District 3. However, In February 2015, City Council approved the 2014 DDA Amended and Restated Redevelopment Plan which allowed capture of District 3 beginning with the 2015 tax year. The addition of District 3 increased the Base Value from 4,389,667 to 6,803,288. This value is subtracted from Taxable Value to arrive at Captured Value.

The City maintains the philosophy that reinvestment in the Downtown will result in increased Assessed Value for the DDA. The chart below illustrates that prior to the real estate crash of 2008 this was indeed true. From 2009 to 2014, Taxable Value of the DDA declined.

The increase in assessed value is 1.58% and the increase in taxable value is 0.66% from March 2016 to March 2017. The captured value increases 0.84% from the prior year.



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**Taxable Value for the City
Real Property to Personal Property**



Personal Property, net of the DDA capture, accounts for 3.48% of the City's Taxable Value. It increased from the prior year which was 2.50%

Personal Property accounts for 7.24% of the DDA's taxable value. For comparison, it was 7.56% in the prior year.

**Captured Value for the DDA
Real Property to Personal Property**



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2017 Millage Reduction Fraction Calculations

The calculations below are prepared as an estimate for Budget. The format is based on the Michigan Department of Treasury L-4034 Form. Under Section 211.34d (3), MCL, the official Reduction Fraction Computations are completed by the County Equalization Director on or before the first Monday in June.

2016 Total Taxable Value	364,612,533
Losses	2,908,127
Additions	8,684,012
2017 Total Taxable Value Based on SEV	378,613,512
2017 Total Taxable Value Based on Assessed Value (A.V.)	378,613,512
2017 Total Taxable Value Based on CEV	378,613,512

Headlee Maximum Millage Roll-Back Formula - 2017
Section 211.34d, MCL, "Headlee" (for each unit of government)

<u>(2016 Total Taxable Value - Losses) X Inflation Rate of 1.009</u>	=	MRF		2017 Rollback Fraction (Truth in Assessing)
(2017 Total Taxable Value Based on SEV - Additions)				Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, enter 1.0000
<u>(364,612,533 - 2,908,127) X Inflation Rate of 1.009</u>	=	0.98657	=	0.9865
(378,613,512 - 8,684,012)				

See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions. See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

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2017 Millage Reduction Fraction Calculation - DDA

The calculations below are prepared as an estimate for Budget. The format is based on the Michigan Department of Treasury L-4034 Form. Under Section 211.34d (3), MCL, the official Reduction Fraction Computations are completed by the County Equalization Director on or before the first Monday in June.

2016 Total Taxable Value	31,652,144
Losses	499,687
Additions	894,740
2017 Total Taxable Value Based on SEV	31,861,202
2017 Total Taxable Value Based on Assessed Value (A.V.)	31,861,202
2017 Total Taxable Value Based on CEV	31,861,202

Headlee Maximum Millage Roll-Back Formula - 2017
Section 211.34d, MCL, "Headlee" (for each unit of government)

$\frac{(2016 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation Rate of } 1.009}{(2017 \text{ Total Taxable Value Based on SEV} - \text{Additions})} =$ $\frac{(31,652,144 - 499,687) \times \text{Inflation Rate of } 1.009}{(31,861,202 - 894,740)} =$	=	MRF	=	1.01506	=	<p>2017 Rollback Fraction (Truth in Assessing)</p> <p>Round to 4 decimal places in the conventional manner. If number exceeds 1.0000, enter 1.0000</p> <div style="border: 1px solid black; padding: 5px; display: inline-block; text-align: center;"> <p>1.0000</p> </div>
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See State Tax Commission Bulletins No. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions. See also the Supplements to STC Bulletin No. 3 of 1995 contained in STC Bulletin No. 3 of 1997.

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2017 Millage Rate Calculations

The calculations below are prepared as an estimate for Budget. The format is based on the Michigan Department of Treasury L-4029 Tax Rate Request Form. The City Treasurer completes the L-4029 Form prior to the July 1st billing once the official "Headlee" Millage Reduction Fraction and "Truth in Taxation" Millage Reduction Fractions are published by the County Equalization Director.

2017 Total Taxable Value Based on SEV : 378,613,512

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Source	Purpose of Millage	Date of Election	Original Millage Authorized by Election, Charter, ect.	2016 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	2017 Current Year "Headlee" Millage Reduction Fraction	2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy *	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
Charter Voted	Operating Street Improv.	N/A 1997	18.0800 1.9200	13.9112 1.7331	.9865 .9865	13.7233 1.7097	1.0000 1.0000	13.7233 1.7097	13.5864 1.7097	-----	N/A N/A

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements or MCL 211.24e must be met prior to levying an operating levy which is larger the base tax rate but not larger than the rate in column 9.

- (1) The source of each millage.
- (2) The purpose of each millage. See State Tax Commission Bulletin No. 4 of 2006 for further explanation.
- (3) The year of the election for each millage authorized by direct voter approval.
- (4) The allocated rate, charter aggregate rate, debt service rate, etc. (This rate is the original rate before any reductions.)
- (5) Starting with taxes levied in 1994, the "Headlee" Rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2017 permanently reduced millage rate is found in column 7 of the 2017 L-4029 Form.
- (6) This typically refers to the Millage Reduction Fraction as commutated by the County Equalization Director and Certified by the County Treasurer on 2017 Millage Reduction Fraction Calculations Worksheet, Form L-4034. For budget purposes this is the estimated "Headlee" Millage Reduction Fraction computed by the City Assessor. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2017 and future years. This prevents any increase of "roll up" of millage rates. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.
- (7) The number in column 7 is found by multiplying column 5 by column 6. This rate must be rounded down to four (4) decimal places. Please refer to State Tax Commission Bulletin No. 11 of 1999 for further detail. For debt millages or special assessments not subject to a millage reduction fraction, "NA" signifying "Not Applicable" has been input.
- (8) "Truth in Assessing or Equalization" applies when the County Equalization Director has computed a Factor for the Local Unit because assessments do not fall between the state mandated 49 to 50 percent in comparison to the values formulated by the County Sales Study. The City of Northville has never received such a factor therefore this multiplier is expected to be 1.0000.
- (9) The number in column 9 is found by multiplying column 7 by column 8. This rate must be rounded down to four (4) decimal places. For further detail please refer to State Tax Commission Bulletin No. 11 of 1999. For debt service millages or special assessments not subject to a millage reduction fraction, the millage from column 4 has been used.
- (10) The Tax rate anticipated to be levied for the July 1st tax billing. This rate can not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin No. 4 of 2007.
- (11) The City of Northville does not levy a tax on the December 1st billing.
- (12) The month and year each millage will expire.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Unlevied Operating Millage History and Projected Headlee Maximum
Actual from Fiscal Years 2009 through 2017 and Proposed 2018**

Fiscal Year	Current Maximum Operating Millage Rate	Operating Millage Rate Levied	Unlevied Operating Millage	Unlevied Operating Millage Annual Decrease Due to Headlee Rollback		Decrease Annual Headlee Maximum	<i>"Lost" Rollup of Headlee due to Conflict With Proposal A</i>		
				%	Millage		<i>Headlee Factor Per Formula</i>	<i>Headlee Max Would be</i>	<i>Unlevied Millage Would be</i>
2018	13.7233	13.5864	0.1369	57.67%	0.1865	1.34%	0.9865	18.9246	5.3382
2017	13.9098	13.5864	0.3234	35.81%	0.1804	1.28%	0.9872	19.1836	5.5972
2016	14.0902	13.5864	0.5038	9.42%	0.0524	0.37%	0.9956	19.4323	5.8459
2015	14.1426	13.5864	0.5562	6.68%	0.0398	0.28%	0.9972	19.5182	5.9318
2014	14.1824	13.5864	0.5960	0.00%	0.0000	0.00%	1.0147	19.5730	5.9866
2013	14.1824	13.5864	0.5960	0.00%	0.0000	0.00%	1.0266	19.2895	5.7031
2012	14.1824	13.4289	0.7535	0.00%	0.0000	0.00%	1.0305	18.7897	5.3608
2011	14.1824	13.3000	0.8824	0.00%	0.0000	0.00%	1.0970	18.2335	4.9335
2010	14.1824	13.3000	0.8824	0.00%	0.0000	0.00%	1.1246	16.6213	3.3213
2009	14.1824	13.3000	0.8824	0.00%	0.0000	0.00%	1.0317	14.7797	1.4797
Annual Decrease as a Ten Year Average				10.96%	0.0459	0.33%			

As further explained on pages X-1 and X-2, the Headlee Amendment allowed “roll ups” to the Maximum Operating Millage Rate. This occurs when the rate of inflation is higher than the growth on existing property values. “Roll-ups” meant that Headlee was self balancing. A municipality would be able to regain lost millage levy authority from roll backs in prior years during an economy like the one that we are currently experiencing. The result in a consistent level of revenue. This self balancing mechanism was lost with the enactment of Proposal A. As a result, communities throughout Michigan are dedicating resources to evaluate Headlee Override proposals when Headlee, if left unaltered by Proposal A, would have likely provided sufficient flexibility for many local governments. **At the current rate, the City will be unable to levy its current operating millage in FY2019.**

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

Calculation of City Charter 9.1 - Tax Limitation

City Charter Section 9.1: The City shall have the power to assess taxes and levy and collect rents, tolls, and excises. Exclusive of any levies authorized by statute to be made beyond charter tax rate limitations, the annual ad valorem tax levy shall not exceed two percent of the assessed value of all real and personal property subject to taxation in the City.

(Annual Ad Valorem Tax Levy (\$)) < (2% x Taxable Property (\$))
--

Proposed FY 2018 Tax Levies Subject to Charter Limitation:

	Millage Rate per \$1,000	times	Taxable Value	equals	Tax Levy
Operating Millage Levy	13.5864	x	353,555,598	=	\$ 4,803,548
Street, Drainage and Sidewalk Improvement Millage	1.7097	x	353,555,598	=	604,475
 Total					\$ 5,408,023 (A)

Calculation of Tax Levy Limit for FY 2018:

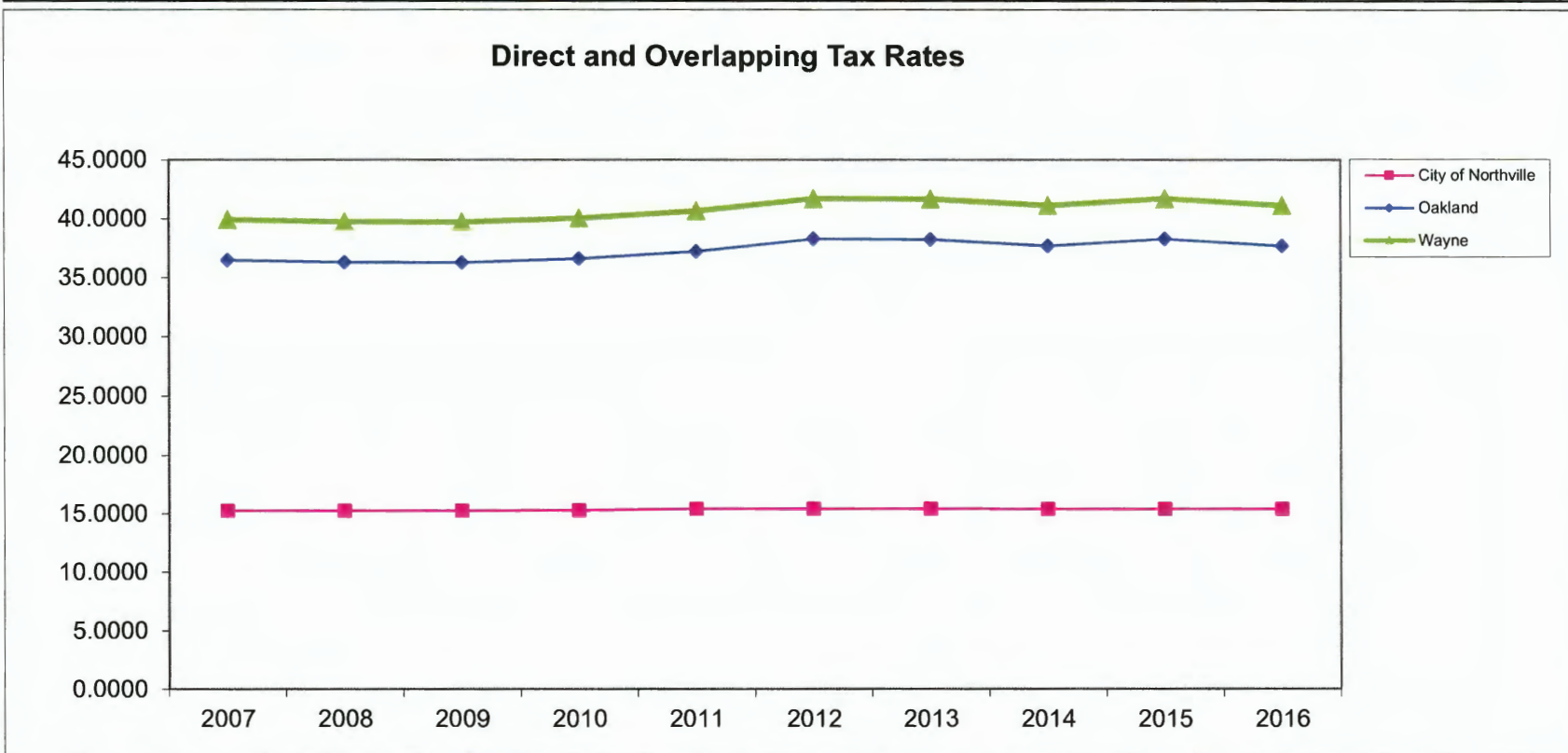
	Limitation Rate	times	Total Value	equals	Limitation
State Equalized Value	2.0%	x	512,225,564	=	\$ 10,244,511 (B)
Taxable Value	2.0%	x	378,613,512	=	\$ 7,572,270

The proposed FY2018 Total Tax Levy (A) is below the Charter Tax Levy Limit (B).

**City of Northville
Direct and Overlapping Tax Rates
Ten Year Trend - 2007 through 2016**

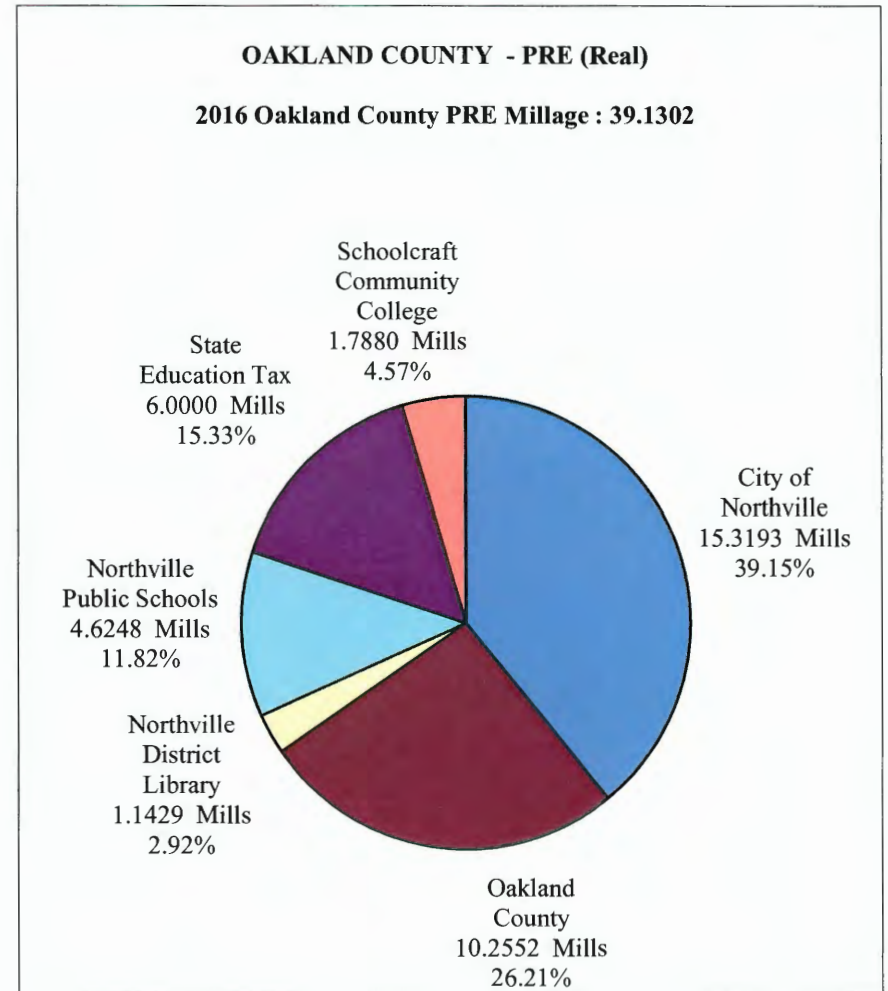
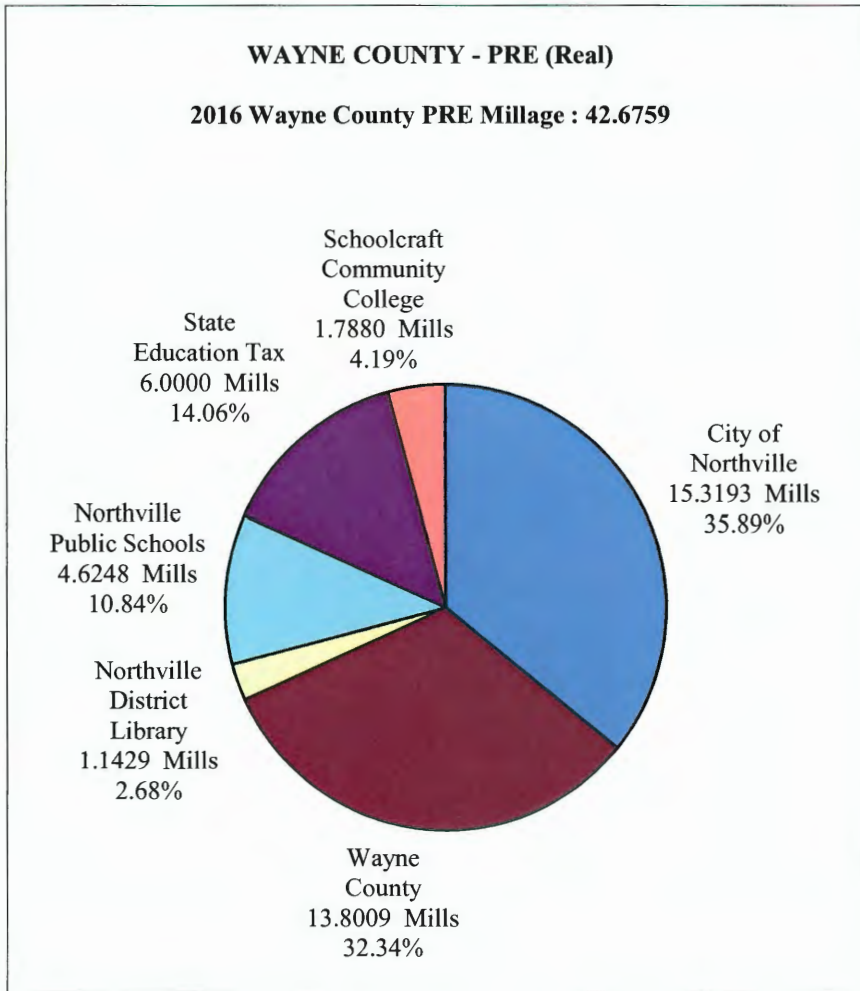
The graph below shows the direct and overlapping residential property tax rates in mills. During the past ten years, the City tax rates have been very stable, averaging 15.3 mills per year. The City tax rate, or direct rate, includes the general operating millage, applicable debt millages, and the street improvement millage.

Overlapping rates include all other taxing authorities to whom property taxes are payable. The rates shown for each county below are the total tax rates for a City of Northville taxpayer in that county. The rates include the City rates plus millages for various County activities, the Northville District Library, Schoolcraft Community College, State Education, Wayne County Intermediate School District, Northville Public Schools, Zoological Society, and the DIA. The Downtown Development Authority operating millage rate is not included in this graph.



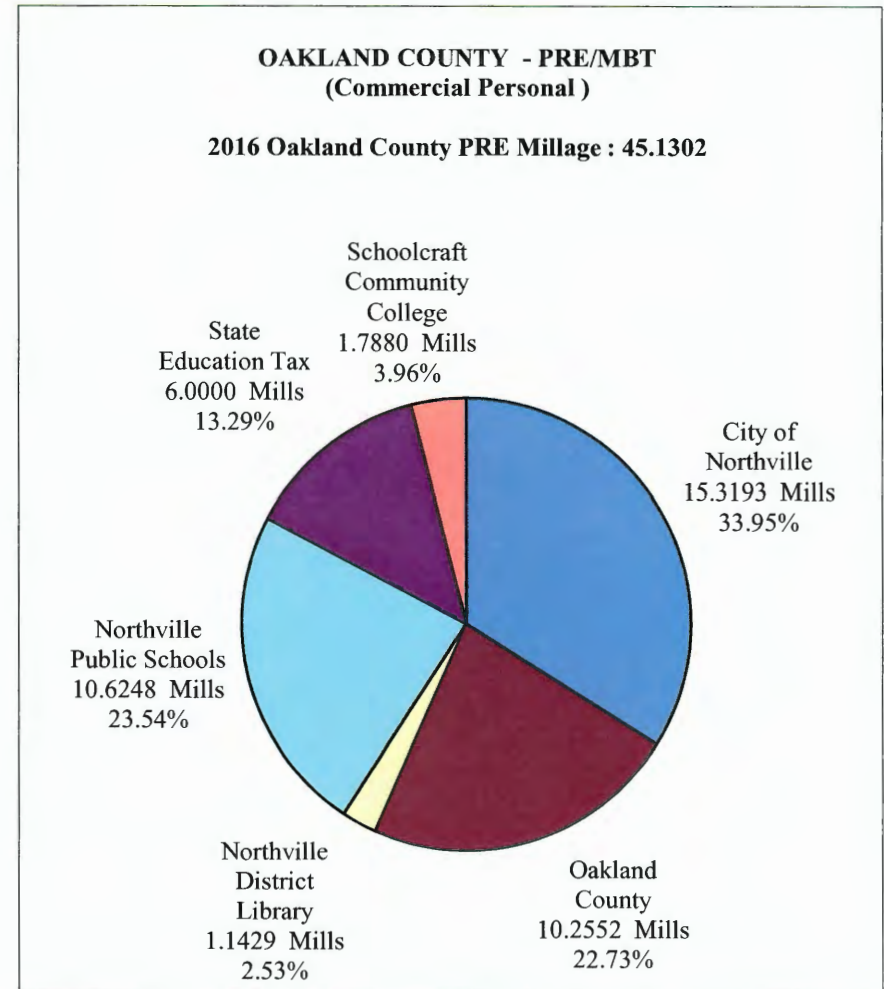
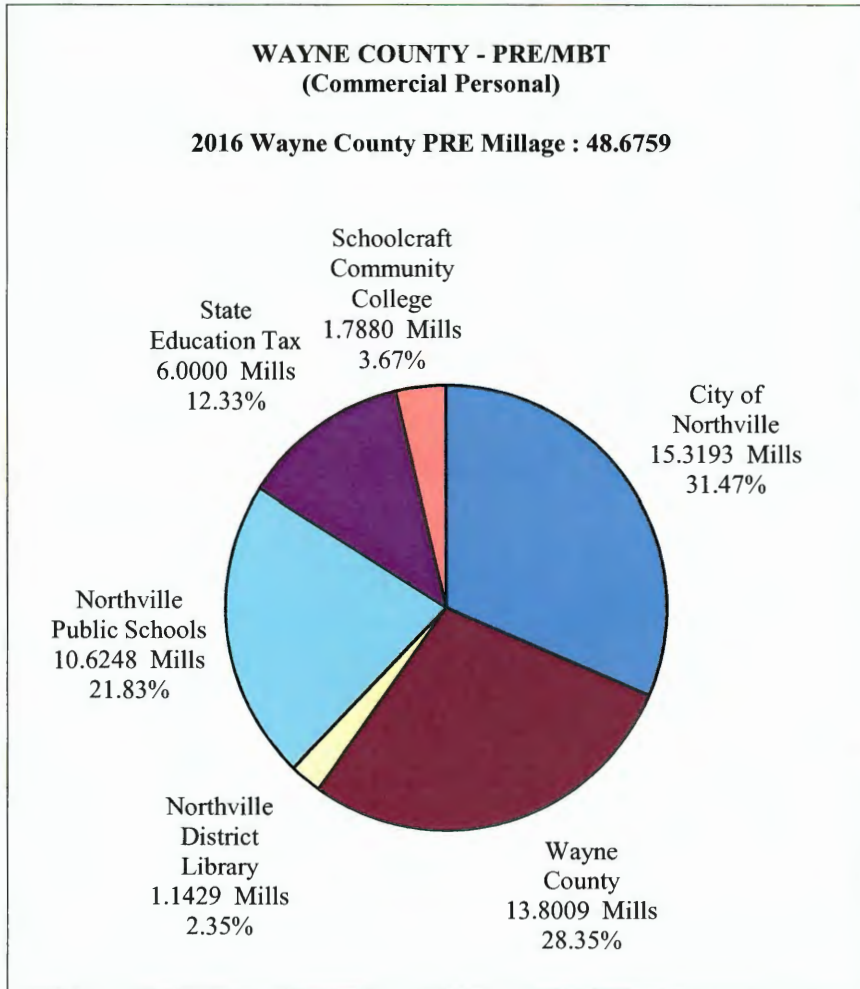
**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

2016 PRE Millage Rate Breakdowns



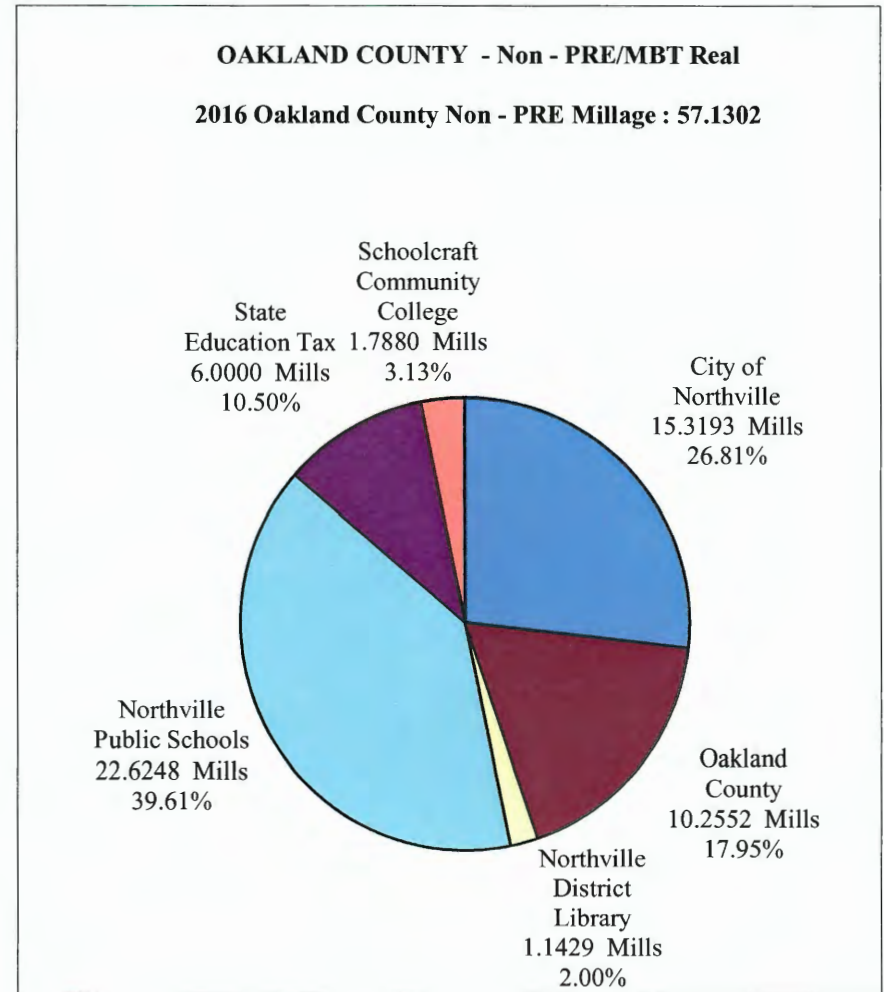
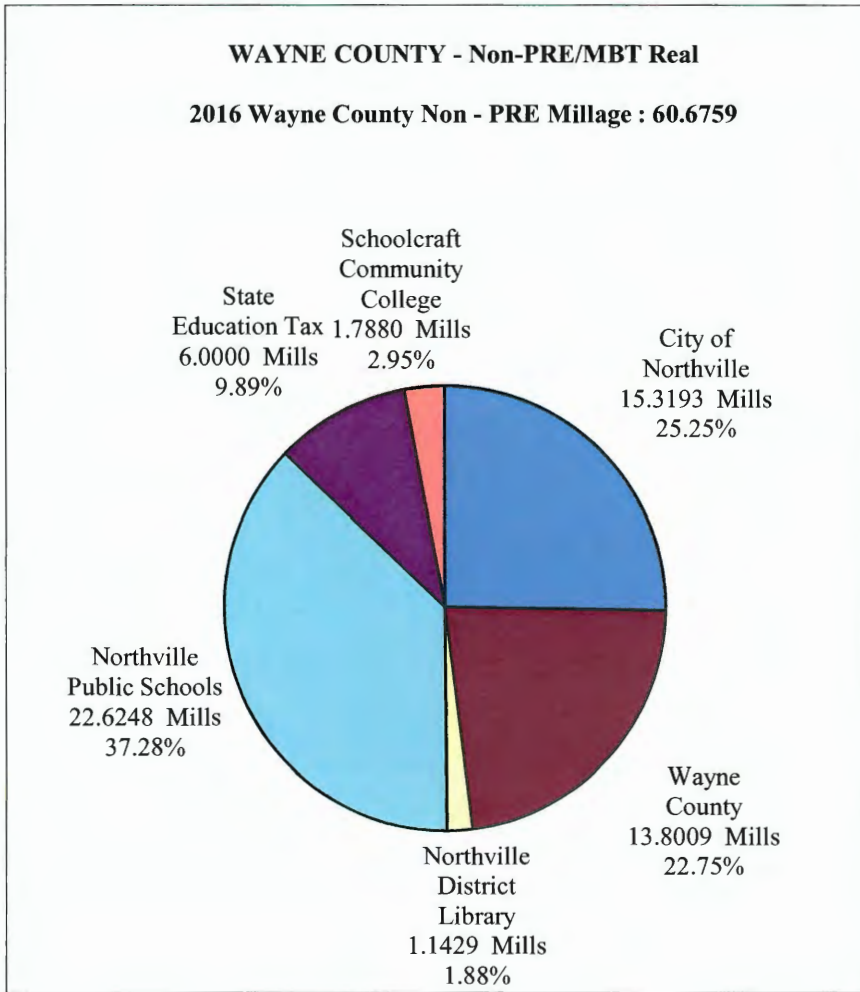
**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

2016 PRE Millage Rate Breakdowns



**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

2016 Non-PRE Millage Rate Breakdowns



APPENDIX A

CAPITAL IMPROVEMENT PROGRAM

This section provides detailed descriptions and operational impacts of the projected and proposed capital improvement expenditures. They are summarized and shown by Fund.

**City of Northville
Fiscal Year 2018 Annual Budget
And Six Year Plan – 2017 through 2022**

SIX YEAR CAPITAL IMPROVEMENT PLAN

The following document is the City's Six Year Capital Improvement Plan (CIP) which is essential to the planning process of the City of Northville. This plan complies with the Planning Enabling Act which is further explained on page A - 3. In its desire to provide quality service and facilities to its residents, the City of Northville realizes that needs and wants always exceed resources. This multi-year plan provides a framework in which desired acquisitions and projects are prioritized and matched with finite resources. The goal in developing the six year program is to plan for and guide needed capital improvements and expenditures in a fiscally sound manner. This ensures that these improvements are consistent with the goals and policies of the City Council and the residents of the City of Northville.

The Six Year Capital Improvement Plan is directly related to the budget document. As mentioned, the plan entails a six year overview of the capital needs of the City. However, the second column of the schedule entitled 2017-18 Proposed Budget includes the capital expenditures that are programmed in the actual budget document. Therefore, a direct link can be seen between the two documents just as a strategic planning environment necessitates.

The Six Year CIP details capital expenditures, funding sources and the operational impact of equipment, technology improvements, vehicles, furniture and fixtures, building improvements and infrastructure improvements. Capital expenditures are defined as large capital purchases and construction projects costing more than \$5,000. The City also maintains Twenty Year Capital Improvement Plans for the Street, Drainage and Sidewalk Improvement (SDSI) Program, the Water system, the Fire Equipment Replacement Fund and the Police Equipment Replacement Fund. Capital expenditures can be either routine or nonroutine. Routine capital expenditures are those that are included in almost every budget. Their impact on the operating budget is to reduce repairs and maintenance expense. The greater benefit is being able to provide a consistent, reliable high level of service to Northville residents and businesses.

The FY18 budget includes approximately \$527,000 of capital expenditures. A few of the significant expenditures for FY18 include three street improvements. The projects include Elmsmere Drive Improvements (\$184,000), Beck Road from 8 Mile to 9 Mile (\$70,000), and High Street (\$48,000). The significant projects also include a Phase II of development of Rural Hill cemetery (\$105,000).

**City of Northville
Fiscal Year 2018 Annual Budget
And Six Year Plan – 2017 through 2022**

SIX YEAR CAPITAL IMPROVEMENT PLAN –continued

In addition to routine projects, the City is anticipating a large project required by an Administrative Consent Order from the State of Michigan Department of Environmental Quality in FY2019. The City will undertake this joint project with neighboring communities and Wayne County to reduce infiltration ground water in the sewer system. The City's share of this joint project is estimated at \$2,000,000.

City of Northville
Capital Improvement Program
Six Year Plan – 2017 through 2022

Public Act 33 of 2008 (MCL 125.3865), commonly known as the “Planning Enabling Act”, requires local governments to prepare an annual capital improvements plan. This law assigns the responsibility for the annual capital improvements plan to the Planning Commission. This Act also allows the Planning Commission to exempt itself from that requirement. In that situation, the legislative body shall then be responsible for reviewing and adopting the plan.

For many years, the City Council has included a long-term capital improvements plan as part of its annual budget process. This plan exceeds the requirements of the Planning Enabling Act. Accordingly, the Planning Commission adopted a resolution on October 7, 2008 which continues to place that responsibility with the City Council. A similar resolution was adopted by the City Council on November, 17, 2008 (see right).

#08-24

City of Northville
City Council Resolution
Capital Improvements Plan

- WHEREAS,** the City of Northville Planning Commission is required by PA 33 of 2008, the Michigan Planning Enabling Act, to annually prepare a Capital Improvements Plan.
- WHEREAS,** Section 65 of PA 33 allows the Planning Commission to be exempted from the requirements of developing the Capital Improvements Plan.
- WHEREAS,** the City Council for the City of Northville is responsible for overseeing the City budget, and the scheduling of capital investment or expenditures as authorized in the City Code of Ordinances.
- WHEREAS,** the Planning Commission for the City of Northville passed a resolution on October 7, 2008 which exempts the Planning Commission from the responsibilities of preparing a Capital Improvements Plan and has deferred this responsibility to the City of Northville City Council.

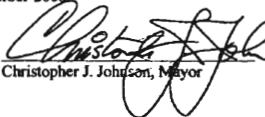
NOW THEREFORE BE IT RESOLVED, that the City of Northville City Council accepts this responsibility of developing an annual Capital Improvements Plan.

BE IT FURTHER RESOLVED that the City of Northville, Wayne County, and Oakland County, Michigan, do hereby certify the foregoing is a true and complete copy of a resolution offered and adopted by the Northville City Council at a regular meeting held on November 17, 2008.

The foregoing resolution was motioned by Allen and seconded by Darga.

Yes: Allen, Darga, Bingham, Fecht, Johnson
No: None
Absent: None

Approved and adopted this 17th day of November 2008


Christopher J. Johnson, Mayor

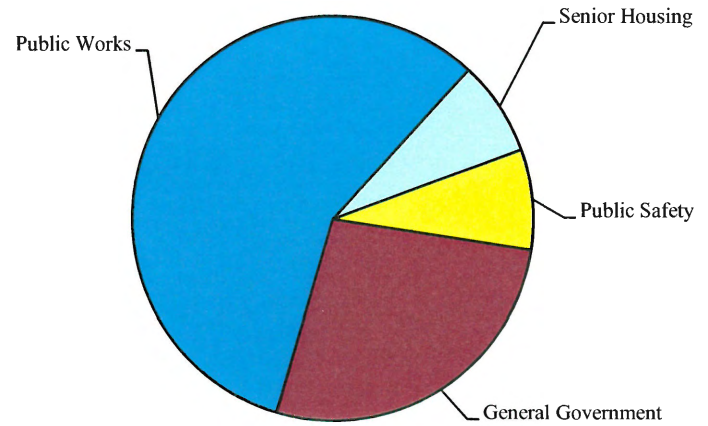
I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Northville, Michigan, at a Regular meeting held on November 17, 2008, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.


Dianne Massa, City Clerk

City of Northville
 Line Item Budget for the Year Ended June 30, 2018 and
 Six Year Capital Improvement Plan - 2017-2022
 Summary by Category

Capital Improvement Category	FY 2018	
	Expenditures	Percent of Total
Public Safety	\$ 42,000	8.0%
General Government	143,000	27.1%
Public Works	302,000	57.3%
Senior Housing	40,000	7.6%
Totals	\$ 527,000	100.0%

2017-18 Capital Expenditure by Category



For graphing purposes, the following categories have been consolidated.

Public Safety includes Police and Fire

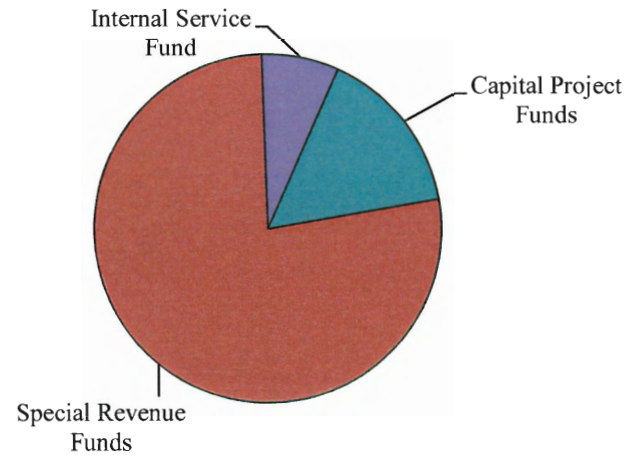
General Government includes Technology, Public Facilities and Equipment, and Arts Commission

Public Works includes Street, Sidewalks, Parking, Refuse and Recycling, and Water and Sanitary Sewer

City of Northville
 Line Item Budget for the Year Ended June 30, 2018 and
 Six Year Capital Improvement Plan - 2017-2022
 Summary by Fund Type and Fiscal Year

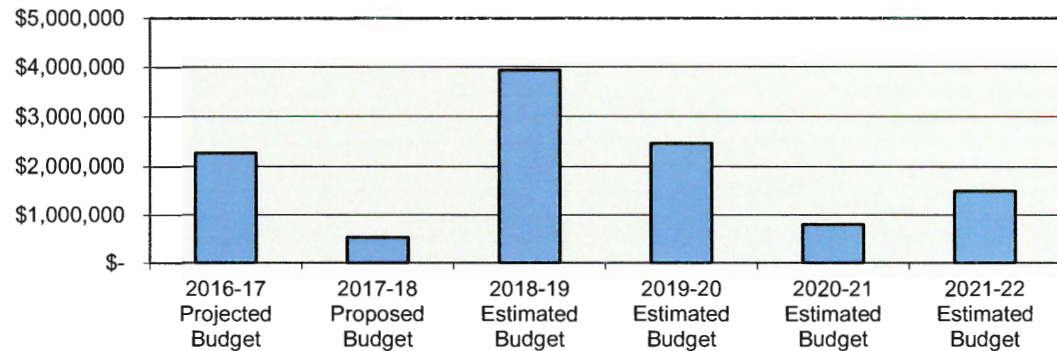
Capital Improvement Fund Type	FY 2018 Expenditures	Percent of Total
General Fund	\$ -	0.0%
Special Revenue Funds	407,000	77.2%
Enterprise Funds	-	0.0%
Internal Service Fund	38,000	7.2%
Capital Project Funds	82,000	15.6%
Component Unit	-	0.0%
Totals	\$ 527,000	100.0%

2017-18 Capital Expenditures By Fund Type



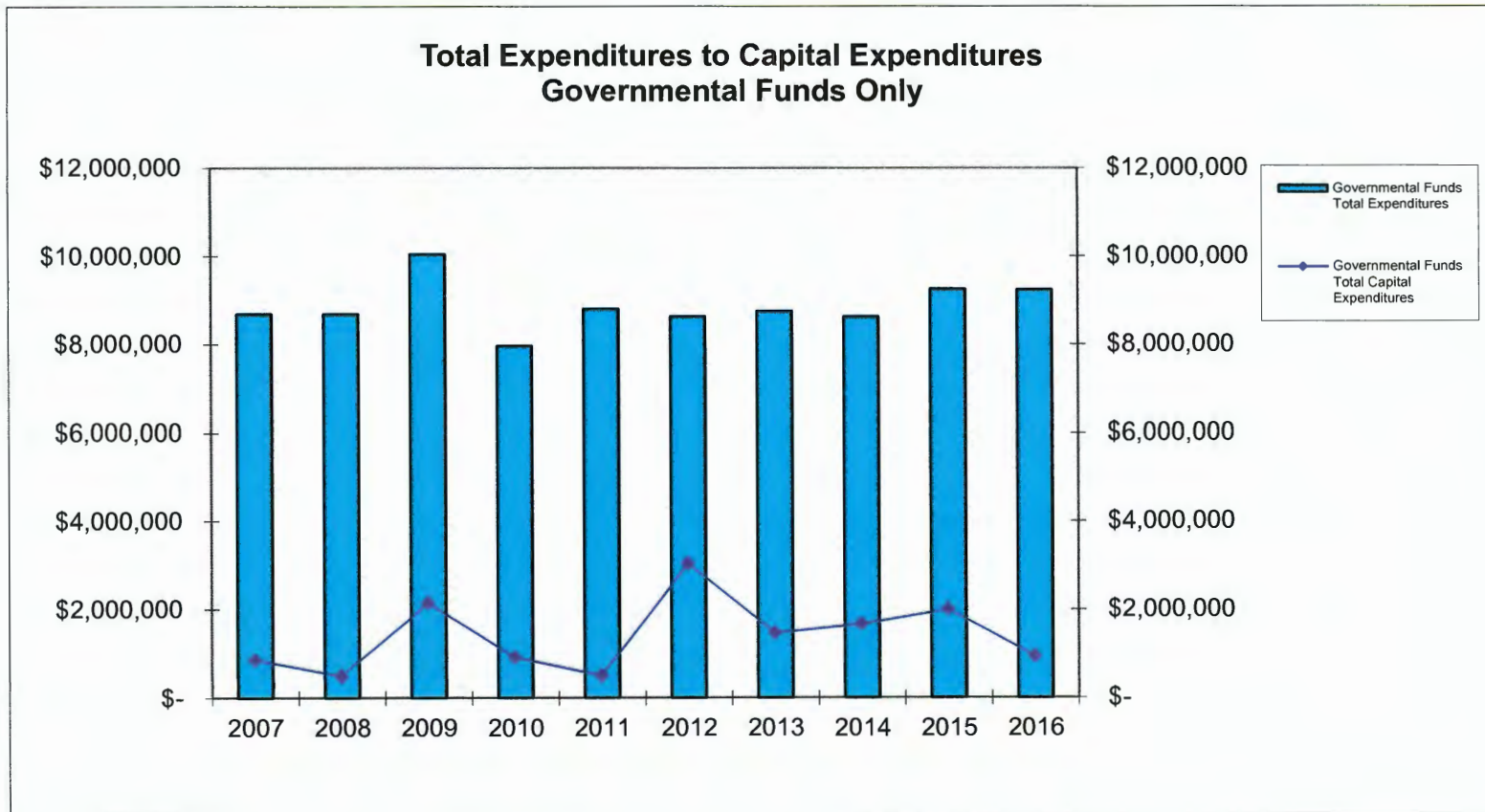
Fiscal Year	Budgeted Amount
2016-17 Projected Budget	\$ 2,262,475
2017-18 Proposed Budget	527,000
2018-19 Estimated Budget	3,923,700
2019-20 Estimated Budget	2,469,000
2020-21 Estimated Budget	792,642
2021-22 Estimated Budget	1,488,000
Six Year Total	\$ 11,462,817

Capital Improvement Expenditures by Fiscal Year



City of Northville
Total Expenditures to Capital Expenditures - Governmental Funds Only
Ten Year Trend - 2007 through 2016

The graph below shows the total expenditures and capital expenditures of Governmental Funds, which include the General Fund and Special Revenue funds. Capital expenditures vary based on the cost and number of projects undertaken in a fiscal year. During the ten-year period, capital expenditures have averaged 15.5% of total expenditures. The significant increase in capital expenditures during FY 2012 was primarily due to the streetscape construction. FY16 decrease in capital expenditures was due to the deferment of selected street fund projects until FY17.



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Capital Improvement Plan - 2017-2022
Capital Improvement Plan - Summary by Fund

Fund	2016-17 Projected Budget	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six Year Total
101 General Fund	\$ -	\$ -	\$ 5,700	\$ 100,000	\$ -	\$ 16,000	\$ 121,700
Special Revenue Funds							
202 Major Streets	437,215	70,000	390,000	325,000	-	260,000	1,482,215
203 Local Streets	497,000	232,000	200,000	1,145,000	100,000	200,000	2,374,000
230 Parking	25,680	-	-	-	-	-	25,680
401 Public Improvement	-	105,000	-	-	-	-	105,000
Enterprise Funds							
592 Water and Sewer	702,535	-	2,610,000	725,000	320,000	490,000	4,847,535
Internal Service Funds							
641 Equipment Fund	74,500	38,000	-	18,000	250,000	150,000	530,500
Capital Project Funds							
402 Fire Equipment Replacement Fund	23,400	-	550,000	75,000	-	-	648,400
403 Police Equipment Replacement Fund	80,000	42,000	128,000	41,000	61,000	82,000	434,000
404 Housing Commission Capital Outlay Fund	342,145	40,000	40,000	40,000	61,642	290,000	813,787
Component Unit							
370 Downtown Development Authority	80,000	-	-	-	-	-	80,000
Totals	\$ 2,262,475	\$ 527,000	\$ 3,923,700	\$ 2,469,000	\$ 792,642	\$ 1,488,000	\$ 11,462,817

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Capital Improvement Plan - 2017-2022
Capital Improvement Plan - Summary of Funding Sources

Fund	2016-17 Projected Budget	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six Year Total
101 General Fund							
Direct Purchases	\$ -	\$ -	\$ 5,700	\$ 100,000	\$ -	\$ 16,000	\$ 121,700
101 Totals	-	-	5,700	100,000	-	16,000	121,700
202 Major Streets Fund							
Street Millage	437,215	70,000	390,000	325,000	-	260,000	1,482,215
202 Totals	437,215	70,000	390,000	325,000	-	260,000	1,482,215
203 Local Streets Fund							
Street Millage	497,000	232,000	200,000	285,000	100,000	200,000	1,514,000
State Grants	-	-	-	860,000	-	-	860,000
203 Totals	497,000	232,000	200,000	1,145,000	100,000	200,000	2,374,000
230 Parking Fund							
Direct Purchases	25,680	-	-	-	-	-	25,680
230 Totals	25,680	-	-	-	-	-	25,680
401 Public Improvement Fund							
Cemetery Sales	-	105,000	-	-	-	-	105,000
401 Totals	-	105,000	-	-	-	-	105,000
592 Water and Sewer							
User Charges	702,535	-	610,000	725,000	320,000	490,000	2,847,535
Financing and Bond Proceeds	-	-	2,000,000	-	-	-	2,000,000
592 Totals	702,535	-	2,610,000	725,000	320,000	490,000	4,847,535
641 Equipment Fund							
Equipment Rental	38,000	38,000	-	18,000	250,000	150,000	494,000
Transfers from Other Funds	36,500	-	-	-	-	-	36,500
641 Totals	74,500	38,000	-	18,000	250,000	150,000	530,500

Continued

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Capital Improvement Plan - 2017-2022
Capital Improvement Plan - Summary of Funding Sources

Fund - continued	2016-17 Projected Budget	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six Year Total
402 Fire Equipment Replacement Fund							
Direct Purchases	23,400	-	550,000	75,000	-	-	648,400
402 Totals	23,400	-	550,000	75,000	-	-	648,400
		-					
403 Police Equipment Replacement Fund							
Direct Purchases	80,000	42,000	128,000	41,000	61,000	82,000	434,000
403 Totals	80,000	42,000	128,000	41,000	61,000	82,000	434,000
404 Housing Commission Capital Outlay							
Tenant Rent Revenue	342,145	40,000	40,000	40,000	61,642	290,000	813,787
404 Total	342,145	40,000	40,000	40,000	61,642	290,000	813,787
370 Downtown Development Authority							
Direct Purchases	80,000	-	-	-	-	-	80,000
370 Totals	80,000	-	-	-	-	-	80,000
All Fund Totals							
Direct Purchases	209,080	42,000	683,700	216,000	61,000	98,000	1,309,780
Street Millage	934,215	302,000	590,000	610,000	100,000	460,000	2,996,215
Tenant Rent Revenue	342,145	40,000	40,000	40,000	61,642	290,000	813,787
State Grants	-	-	-	860,000	-	-	860,000
Cemetery Sales	-	105,000	-	-	-	-	105,000
User Charges	702,535	-	610,000	725,000	320,000	490,000	2,847,535
Equipment Rental	38,000	38,000	-	18,000	250,000	150,000	494,000
Transfers from Other Funds	36,500	-	-	-	-	-	36,500
Financing and Bond Proceeds	-	-	2,000,000	-	-	-	2,000,000
Grand Totals	\$ 2,262,475	\$ 527,000	\$ 3,923,700	\$ 2,469,000	\$ 792,642	\$ 1,488,000	\$ 11,462,817

Capital Improvement Plan

General Fund

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - General Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p>Server Replacement : 101-350-982.02 DESCRIPTION: In order to maintain a dependable wide area network, it is advisable to plan for network server upgrades on a regular basis. In addition to the age of the equipment, storage capacity, memory, and operating system changes can impact the system's reliability. Related software and switches are recommended for replacement. JUSTIFICATION: The virtual server system requires replacement every five years in order to maintain system reliability. OPERATIONAL IMPACT: No impact of operating budget. FUNDING SOURCE: General Fund.</p>	Technology	-		-	100,000		-	100,000
<p>City Hall Copier: 101-350-982.02 DESCRIPTION: A large capacity copy machine is necessary for all departments located in City Hall. The machine is used to produce multiple page documents and is networked to computer workstations. JUSTIFICATION: A new machine will reduce the maintenance and repair costs and downtime associated with older machines. OPERATIONAL IMPACT: No impact on operating budget FUNDING SOURCE: General Fund</p>	Technology	-	-	-	-	-	16,000	16,000
<p>Postage Machine: 101-350-982.02 DESCRIPTION: Postage machine located in City Hall. JUSTIFICATION: The current machine is 8 years old. A new machine will reduce downtime associated with older machines. OPERATIONAL IMPACT: No impact on operating budget FUNDING SOURCE: General Fund</p>	Technology	-	-	5,700	-	-		5,700
Totals for 101-350-982.02		-	-	5,700	100,000	-	16,000	121,700
Totals for Fund 101		-	-	5,700	100,000	-	16,000	121,700

Capital Improvement Plan

Special Revenue Funds

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Major Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>Hutton Street Reconstruction: 202-452-803.87</u> DESCRIPTION: Complete asphalt replacement from Rayson to Dunlap Street. JUSTIFICATION: This roadway is in poor condition and requires resurfacing. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	13,715	-	-	-	-	-	13,715
<p><u>Rayson Street Reconstruction: 202-452-803.94</u> DESCRIPTION: Complete reconstruction of roadway from Center Street to Horton Street. JUSTIFICATION: This roadway is in poor condition and requires complete reconstruction. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	101,000	-	-	-	-	-	101,000
<p><u>Horton Street Reconstruction: 202-452-803.96</u> DESCRIPTION: Complete asphalt replacement from Lake Street to Rayson Street. JUSTIFICATION: This roadway is in poor condition and requires resurfacing. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	76,000	-	-	-	-	-	76,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Major Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>S. Wing Street Improvements: 202-452-803.98</u> DESCRIPTION: Mill and resurface roadway from Cady Street to 7 Mile Road with spot repair of sidewalk and curb. JUSTIFICATION: This roadway is in poor condition and requires repairs and improvements. This project will be done in conjunction with Water and Sewer improvements. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	221,500	-	-	-	-	-	221,500
<p><u>Beck Road: 202-452-803.99</u> DESCRIPTION: Mill and resurface roadway from 8 Mile Road to 9 Mile Road. This project is being funded with Federal Funds. The City of Novi and the City of Northville will share the local portion of the project. The total project is estimated to cost approximately \$1,400,000. JUSTIFICATION: This roadway is in poor condition and requires repairs and improvements. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	-	70,000	-	-	-	-	70,000
<p><u>E. Cady Reconstruction: 202-452-815.03</u> DESCRIPTION: Reconstruction of roadway from Center Street to S. Main Street. Work includes new pavement, new curb and gutter, and new drive approaches with spot repair of sidewalk. This project is done in conjunction with a water main replacement project. JUSTIFICATION: This roadway is in poor condition and requires reconstruction. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	25,000	-	-	325,000	-	-	350,000

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Line Item Budget for the Year Ended June 30, 2018 and
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Capital Improvement Plan - Major Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>W. Cady Reconstruction: 202-452-815.TBD</u> DESCRIPTION: Reconstruction of roadway from S. Rogers Street to S. Wing Street including new pavement, new curb and gutter, and new drive approaches with spot repair of sidewalk. JUSTIFICATION: This roadway is in poor condition and requires reconstruction. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	-	-	260,000	-	-	-	260,000
<p><u>N. Center Street Improvements: 202-452-815.TBD</u> DESCRIPTION: Isolated patching and repairs; partial-depth milling of concrete surface and heavy-duty asphalt overlay from 8 Mile Road to S. Ely Drive. JUSTIFICATION: This roadway is in poor condition and requires repairs and improvements. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	-	-	130,000	-	-	-	130,000

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Capital Improvement Plan - Major Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
N. Rogers Street Improvement: 202-452-815.TBD DESCRIPTION: Mill and resurface roadway between Potomac and W. Main Street including new curb and gutter. Spot repair of sidewalk. JUSTIFICATION: This roadway is in poor condition and requires repairs and improvements. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Fund	Street	-	-	-	-	-	260,000	260,000
Totals for 202-452-803.87		13,715	-	-	-	-	-	13,715
Totals for 202-452-803.94		101,000	-	-	-	-	-	101,000
Totals for 202-452-803.96		76,000	-	-	-	-	-	76,000
Totals for 202-452-803.98		221,500	-	-	-	-	-	221,500
Totals for 202-452-803.99		-	70,000	-	-	-	-	70,000
Totals for 202-452-815.03		25,000	-	-	325,000	-	-	350,000
Totals for 202-452-815.TBD		-	-	390,000	-	-	260,000	650,000
Totals for Fund 202		437,215	70,000	390,000	325,000	-	260,000	1,482,215

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Capital Improvement Plan - Local Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Rayson Street Reconstruction: 203-452-803.94 DESCRIPTION: Complete reconstruction of roadway from Center Street to Hutton Street. JUSTIFICATION: This roadway is in poor condition and requires complete reconstruction. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	113,000	-	-	-	-	-	113,000
Elmsmere Drive Improvements 203-452-803.95 DESCRIPTION: Mill and resurface from Glenhill Street to west end of cul-de-sac. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	190,000	-	-	-	-	-	190,000
Walnut Street Improvements 203-452-803.97 DESCRIPTION: Full depth asphalt replacement on Walnut Street from N. Center Street to East Street including spot repair of curb and gutter and sidewalk. This project will follow a water main replacement project. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	160,000						160,000

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Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>Elmsmere Drive Improvements 203-452-815.01</u> DESCRIPTION: Mill and resurface from Glenhill Street to Coldspring. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	16,000	184,000	-	-	-	-	200,000
<p><u>High Street Reconstruction: 203-452-815.02</u> DESCRIPTION: Reconstruction of roadway from Main Street to W. Dunlap Street including new concrete curb and gutter, concrete drive approaches, asphalt pavement and spot repair of sidewalks. JUSTIFICATION: This roadway is in poor condition and requires reconstruction. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	18,000	48,000	-	-	-	-	66,000
<p><u>River Street Improvements 203-452-815.TBD</u> DESCRIPTION: Complete reconstruction of River Street from Beal Avenue to 7 Mile Road. Work includes new pavement, new curb and gutter, and spot repair of sidewalk. The project is to be done in conjunction with a water main replacement project. JUSTIFICATION: This roadway is in poor condition and needs to be replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage</p>	Street	-		200,000	-	-	-	200,000

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Capital Improvement Plan - Local Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Rural Hill Drive Bridge 203-452-815.TBD DESCRIPTION: Replace the Rural Hill Drive Bridge. JUSTIFICATION: Rural Hill Drive bridge is located on the only street that services the Rural Hill Cemetery. It was determined by an independent Engineering firm to be in significant need of repair or replacement. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage and State Grant	Street	-	-	-	995,000			995,000
Hill Street Improvements 203-452-803.TBD DESCRIPTION: Mill and resurface existing asphalt with three inch asphalt overlay from Center Street to Novi Street. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	-	-	-	150,000	-	-	150,000
West Street Improvements 203-452-815.TBD DESCRIPTION: Full depth asphalt pavement replacement between Dunlap and W. Main Street including curb, gutter and spot repair of sidewalk. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	-	-	-	-	100,000	-	100,000

City of Northville
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Capital Improvement Plan - Local Streets

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Summerside Lane Improvements 203-452-815.TBD DESCRIPTION: Full depth asphalt pavement replacement between Battleford and Elmsmere Street including curb, gutter and spot repair of sidewalk. JUSTIFICATION: This roadway is in poor condition and needs to be treated or replaced. OPERATIONAL IMPACT: Minimal impact; cold patching and crack sealing will no longer be needed. FUNDING SOURCE: Street Millage	Street	-	-	-	-	-	200,000	200,000
Totals for 203-452-803.94		113,000	-	-	-	-	-	113,000
Totals for 203-452-803.95		190,000	-	-	-	-	-	190,000
Totals for 203-452-803.97		160,000	-	-	-	-	-	160,000
Totals for 203-452-815.01		16,000	184,000	-	-	-	-	200,000
Totals for 203-452-815.02		18,000	48,000	-	-	-	-	66,000
Totals for 203-452-815.TBD		-	-	200,000	1,145,000	100,000	200,000	1,645,000
Totals for Fund 203		497,000	232,000	200,000	1,145,000	100,000	200,000	2,374,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Parking

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
E. Cady Street Parking: 230-902-977.18								
DESCRIPTION: This project includes resurfacing the parking lot on the north side of E. Cady Street, east of the Cady Deck and west of Hutton Street.								
JUSTIFICATION: The current pavement is 30 years old and in need of repair and resurfacing.								
OPERATIONAL IMPACT: Savings due to reduced maintenance and repairs.								
FUNDING SOURCE: Parking Fund Reserves	Parking	25,680		-	-	-	-	25,680
Totals for 230-902-977.17		-	-	-	-	-	-	-
Totals for 230-902-977.18		25,680	-	-	-	-	-	25,680
Totals for Fund 230		25,680	-	-	-	-	-	25,680

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Public Improvement Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Cemetery Development - Phase II: 401-930-986.00 DESCRIPTION: This is the second phase of the development of the south portion of Rural Hill Cemetery. This project will include professional services for design work along with tree removal, grading, seeding and lot layout. JUSTIFICATION: The cemetery only has 50 grave sites available. Phase II development will provide approximately 650 new gravesites and extend the useful life of the cemetery approximately 15 years. OPERATIONAL IMPACT: Minimal operating impact due to additional lawn maintenance. FUNDING SOURCE: Cemetery Sales	Land Improvements	-	105,000	-	-	-	-	105,000
Totals for 401-930-977.03		-	-	-	-	-	-	-
Totals for 401-930-986.00		-	105,000	-	-	-	-	105,000
Totals for Fund 401		-	105,000	-	-	-	-	105,000

Capital Improvement Plan

Capital Project Funds

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Fire Equipment Replacement Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Station 1 Improvements: 402-902-977.00 DESCRIPTION: Upgrade station kitchen/living space to improve working conditions. JUSTIFICATION: Existing area is worn and dated. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Fire Equipment Replacement Fund	Fire	7,400	-	-	-	-	-	7,400
Utility Vehicle: 402-902-977.00 DESCRIPTION: Acquire used pick up truck from DPW. JUSTIFICATION: The utility vehicle will help facilitate the transfer of equipment and personnel to destinations. OPERATIONAL IMPACT: Minimal impact to the operating budget with increased fuel, maintenance and insurance costs. FUNDING SOURCE: Fire Equipment Replacement Fund Reserves	Fire	5,000	-	-	-	-	-	5,000
Fire Engine: 402-902-977.00 DESCRIPTION: Purchase of used fire engine from the City of Plymouth. JUSTIFICATION: To replace the Dash engine at Station 1 that can no longer function at its operational capability. The hydraulic ladder rack is broken and the generator is inoperative. OPERATIONAL IMPACT: Impact on operating budget is a savings due to lower maintenance costs FUNDING SOURCE: Sale of existing fire engine and Fire Equipment Replacement Fund Reserves	Fire	11,000	-	-	-	-	-	11,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Fire Equipment Replacement Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Pumper Truck: 402-902-977.00 DESCRIPTION: Replacement of current pumper vehicle (1701) purchased in 1988. JUSTIFICATION: Due to changes in technology, the new truck will have improved safety features. Additionally, maintenance costs will be lowered. The new unit will become the primary full size pumper at Station 1. The pumper will also be used to respond to Plymouth and Novi (mutual aid) when necessary. OPERATIONAL IMPACT: Impact to operating budget is a savings due to reduced maintenance costs. FUNDING SOURCE: Fire Equipment Replacement Fund	Fire	-	-	550,000	-	-	-	550,000
Rescue Vehicle: 402-902-977.00 DESCRIPTION: Replacement of current rescue vehicle (1703) that was put into service in 2001. JUSTIFICATION: Due to changes in technology, the new truck will have improved safety features. Additionally, maintenance costs will be minimized. OPERATIONAL IMPACT: Impact on operating budget is a savings due to lower maintenance costs FUNDING SOURCE: Fire Equipment Replacement Fund	Fire	-	-	-	75,000	-	-	75,000
Totals for 402-902-977.00		23,400	-	550,000	75,000	-	-	648,400
Totals for Fund 402		23,400	-	550,000	75,000	-	-	648,400

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Police Equipment Replacement Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>Mobile Data Computers: 403-902-977</u> DESCRIPTION: Each patrol car is equipped with a Mobile Data Computer (MDC) to enable the officer to run queries through LEIN, SOS, and NCIC. Additionally, they are the only secure means of communication. The Officers complete their paperwork by using the MDCs and keep track of their calls for service and time. JUSTIFICATION: Existing MDCs will be beyond their life expectancy and require frequent maintenance. Repairs normally take six to eight weeks and are costly. In addition, the current MDC's will eventually be phased out and we will lose our CLEMIS capability to track officer's time and activities. OPERATIONAL IMPACT: Minimal impact to the operating budget. FUNDING SOURCE: Police Equipment Replacement Fund</p>	Police	-	-	48,000	-	-	-	48,000
<p><u>Replacement Police Cars and Setup: 403-902-985</u> DESCRIPTION: These vehicles are scheduled to replace patrol units that have more than 90,000 miles on them. JUSTIFICATION: Newer cars result in lower repair and maintenance costs and increased reliability. Replacement of a patrol unit is necessary to provide a pursuit ready, safe vehicle for emergency response to citizen calls for service. OPERATIONAL IMPACT: Impact to operating budget is a savings due to reduced maintenance costs of the older vehicles. FUNDING SOURCE: Police Equipment Replacement Fund</p>	Police	80,000	-	80,000	41,000	41,000	82,000	324,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Capital Improvement Plan - Police Equipment Replacement Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<u>In Car Cameras and Server: 403-902-977</u> DESCRIPTION: Replacement of in-car cameras and server. JUSTIFICATION: The current in-car systems are on a five year scheduled replacement program. This schedule is based on continued exposure to extreme temperatures as well as technological updates. OPERATIONAL IMPACT: No impact to operating budget. FUNDING SOURCE: Police Equipment Replacement Fund	Police	-	42,000	-	-	-	-	42,000
<u>Body Worn Cameras and Storage Server: 403-902-977</u> DESCRIPTION: Purchase 13 Body worn cameras and a server for data storage. JUSTIFICATION: Body worn cameras have become an important law enforcement tool by providing direct evidence in criminal and traffic cases and insulating the city against false liability claims. OPERATIONAL IMPACT: Minimal impact to operating budget. FUNDING SOURCE: Police Equipment Replacement Fund	Police		-	-	-	20,000	-	20,000
Totals for 403-902-977		-	42,000	48,000	-	20,000	-	110,000
Totals for 403-902-985		80,000	-	80,000	41,000	41,000	82,000	324,000
Totals for Fund 403		80,000	42,000	128,000	41,000	61,000	82,000	434,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Housing Commission

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p>Roof Ventilation: 404-901-977.00 DESCRIPTION: Improve the separation of the attic space and improve the ventilation of the roof. JUSTIFICATION: The current roof condition results in increased heating and cooling costs, premature failure of the roof system and increased risk of mold growth. OPERATIONAL IMPACT: There will be a budget savings due to decreased heating and cooling costs. FUNDING SOURCE: Reserved funds from Housing operations</p>	Senior Housing	-	-	-	-	61,642	-	61,642
<p>Parking Lot Improvement: 404-901-977.00 DESCRIPTION: Repave existing parking lot. JUSTIFICATION: Due to runoff, the parking lot has sustained serious cracks as well as crumbling curbs. New drains will be installed to capture runoff, reducing cracks in the new pavement. OPERATIONAL IMPACT: No budget impact. FUNDING SOURCE: Reserved funds from Housing operations.</p>	Senior Housing	301,255	-	-	-	-	-	301,255
<p>Replace Atrium Windows: 404-901-977.00 DESCRIPTION: Replace the original aluminum framed skylight located in the activities room. JUSTIFICATION: The glazing units have been replaced as seals have failed. The multiple colors of glazing results in a checkerboard appearance. The interior of the laminated arch shows signs of staining from the sealant. The aluminum sill shows signs of replaced sealant. OPERATIONAL IMPACT: Impact to budget result in a savings on maintenance costs. FUNDING SOURCE: Reserved funds from Housing operations.</p>	Senior Housing	40,890	-	-	-	-	-	40,890

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Housing Commission

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Apartment Refrigerators: 404-901-977.00 DESCRIPTION: Replace existing refrigerators. JUSTIFICATION: Replacement needed due to age of current refrigerators. This is a multi-year project in which all apartment units will be receiving a new refrigerator. OPERATIONAL IMPACT: Savings due to lower utility usage due to improved efficiency of new refrigerators. FUNDING SOURCE: Reserved funds from Housing operations.	Senior Housing	-	40,000	40,000	40,000	-	-	120,000
Electrical Generator: 404-901-977.00 DESCRIPTION: Replace existing generator. JUSTIFICATION: The existing generator was purchased in 1995 and only provides for emergency egress lighting and other selected loads. The new generator would pick up the entire facility which would make Allen Terrace self-supported for an extended period of time. OPERATIONAL IMPACT: No budget impact. FUNDING SOURCE: Reserved funds from Housing operations	Senior Housing	-	-	-	-	-	290,000	290,000
Totals for 404-901-977.00		342,145	40,000	40,000	40,000	61,642	290,000	813,787
Totals for Fund 404		342,145	40,000	40,000	40,000	61,642	290,000	813,787

Capital Improvement Plan

Enterprise Funds

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
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Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>East Street Water Pavement Correction: 592-557-976.12</u> DESCRIPTION: The segment of East Street from Baseline to Elm Street has a history of water breaks. The existing 4 and 6 inch water main in this area needs to be replaced with a new 8 inch water main. JUSTIFICATION: The water main breaks are causing a serious degradation of the roadway. It is unwise to improve the road without first improving the water main below. OPERATIONAL IMPACT: Savings due to less water main breaks. FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	9,535	-	-	-	-	-	9,535
<p><u>S. Wing Water Main Reconstruction: 592-557-976.09</u> DESCRIPTION: This project will replace existing 4" water main from Grace Street to Hutton Street with a new 10" water main. JUSTIFICATION: The existing water main is undersized and not adequate to address fire flows and pressure issues. It has a history of water main breaks. This work is to be done in conjunction with the reconstruction of S. Wing Street. OPERATIONAL IMPACT: Savings due to less water main breaks. FUNDING SOURCE: Street, Drainage and Sidewalk Improvement Millage.</p>	Water and Sanitary Sewer	136,000						136,000

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Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p>Walnut Street Water Main Replacement : 592-557-976.10 DESCRIPTION: This project will replace 540 feet of a 4" water main on Walnut Street with a new 8" ductile iron water main from East Street to N. Center Street. This work will be done in conjunction with the reconstruction of the roadway. JUSTIFICATION: The existing water main is undersized and has experienced several water main breaks over the past two years. Replacement will improve the system's reliability and fire flow to the area. OPERATIONAL IMPACT: Savings due to less water main breaks. FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	112,000						112,000
<p>Rayson Street Water Main Replacement: 592-557-976.10 DESCRIPTION: Replace a segment of water main under Rayson Street between Grace and Hutton. JUSTIFICATION: A small segment of water main needs to be replaced before the roadway is improved. Rayson Street is scheduled to be improved during the summer of 2016. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	140,000	-	-	-	-	-	140,000
<p>E. Cady Street Water Main Reconstruction: 592-557-976.13 DESCRIPTION: This project will replace existing 4" and 6" water main on E. Cady Street with a new 12" ductile iron water main between Center Street and S. Main Street. JUSTIFICATION: The existing water main is undersized and unreliable. The system will improve water flow along the south side of E. Cady Street. This work is to be done in conjunction with the reconstruction of E. Cady street. OPERATIONAL IMPACT: No impact to operating budget</p>	Water and Sanitary Sewer	25,000	-		475,000			500,000

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Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>W. Cady Street Water Main Replacement : 592-557-976.TBD</u> DESCRIPTION: This project will replace 1,350 feet of a 4" water main on W. Cady Street with a new 8" ductile iron water main between S. Rogers Street and S. Wing Street. JUSTIFICATION: The existing water main is undersized and unreliable. The system will improve water flow along W. Cady Street as well as the entire southwest side of the City. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	-	-	260,000	-	-	-	260,000
<p><u>River Street Water Main Replacement : 592-557-976.TBD</u> DESCRIPTION: This project will replace 6" water main on River Street with a new 12" ductile iron water main between Beal Street and 7 Mile Road. JUSTIFICATION: The existing water main is undersized, and not adequate to address fire flows of planned development on the west side of River Street. This work is to be done in conjunction with the reconstruction of River Street. OPERATIONAL IMPACT: No impact to operating budget</p>	Water and Sanitary Sewer	-	-	350,000				350,000
<p><u>High Street & Elm Street Water Main Replacement : 592-557-801.66</u> DESCRIPTION: This project will replace existing 4" water main with new 8" ductile iron water main between Randolph Street and East Street. JUSTIFICATION: The existing water main is undersized and not adequate to address fire flows and pressure issues. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	-	-	-	250,000			250,000

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Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>S. Griswold Street Water Main Replacement : 592-557-976.TBD</u> DESCRIPTION: This project will replace existing water main with new 10" ductile iron water main between E. Main Street and Beal Street. JUSTIFICATION: The existing water main is undersized and not adequate to address fire flows and pressure issues. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	-	-	-	-	320,000	-	320,000
<p><u>N. Griswold/Pennell/Butler Street Water Main Replacement : 592-557-976.TBD</u> DESCRIPTION: This project will replace existing water main with new 8" ductile iron water main on N. Griswold from E. Main to Pennell, Pennell from Griswold to Butler, and Butler Street, from Griswold to Pennell. JUSTIFICATION: The existing water main is undersized and not adequate to address fire flows and pressure issues. The replacement will be to a lower depth in an effort to reduce water main breaks. OPERATIONAL IMPACT: Savings due to less water main breaks. FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	-	-	-	-	-	490,000	490,000
<p><u>Allen Drive Sewer Modification: 592-551-976.08</u> DESCRIPTION: Spot repair of sewer lines under Allen Drive where sewer line has been found to be in poor condition and redirect excess flow to a different Oakland County interceptor. JUSTIFICATION: The existing water main is undersized and not adequate to address fire flows and pressure issues. OPERATIONAL IMPACT: Impact to operating budget is a savings. FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	180,000	-	-	-	-	-	180,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p><u>Northville Sanitary Sewer Rehab Program: 592-551-976.060</u> DESCRIPTION: Based on a 2008 engineering study and analysis of the City's sanitary sewer system, the City will undertake a pilot project that will reduce water infiltration into the sewer system that causes the peak flows to exceed the City's capacity. The rehab program will run over a four year time period. In approximately FY19, the City will undertake a joint project with neighboring communities and Wayne County to further reduce infiltration of ground water into the sewer system. JUSTIFICATION: If the City does not voluntarily reduce its peak flows, it will be forced to do so via an Administrative Consent Order by the State of Michigan. OPERATIONAL IMPACT: No impact to operation budget FUNDING SOURCE: Water and Sewer Fund.</p>	Water and Sanitary Sewer	-	-	2,000,000	-	-	-	2,000,000
<p><u>E. Main Street Sanitary Sewer Lining Project : 592-551-976.07</u> DESCRIPTION: This project will place a fortifying lining inside the 10" sanitary sewer down E. Main Street. JUSTIFICATION: Video inspection of the sanitary sewer pipe down E. Main indicates that there is a crack along the top of the pipe making it susceptible to future collapse. The lining will fortify the pipe, preventing an emergency situation. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund</p>	Water and Sanitary Sewer	100,000	-	-	-	-	-	100,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Water and Sewer Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Elevated Water Storage Tank Cathodic Protection : 592-557-801.99 DESCRIPTION: The City's elevated water storage tank was completely painted in 2007 at which time the old cathodic protection equipment was removed. As it is not needed for the first five years of the paint life, a new system should be added to help retard rust and extend the life of the paint. JUSTIFICATION: The cathodic protection will extend the paint life of the storage tank from 5-8 years to 10-15 years. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Water and Sewer Fund	Water and Sanitary Sewer			15,000	-	-	-	15,000
Totals for 592-557-801.99		-	-	15,000	-	-	-	15,000
Totals for 592-557-976.09		136,000	-	-	-	-	-	136,000
Totals for 592-557-976.10		112,000	-	-	-	-	-	112,000
Totals for 592-557-976.11		140,000	-	-	-	-	-	140,000
Totals for 592-557-976.12		9,535	-	-	-	-	-	9,535
Totals for 592-557-976.13		25,000	-	-	475,000	-	-	500,000
Totals for 592-557-976.TBD		-	-	610,000	250,000	320,000	490,000	1,670,000
Totals for 592-551-976.06		-	-	2,000,000	-	-	-	2,000,000
Totals for 592-551-976.07		100,000	-	-	-	-	-	100,000
Totals for 592-551-976.08		180,000	-	-	-	-	-	180,000
Totals for Fund 592		702,535	-	2,610,000	725,000	320,000	490,000	4,847,535

Capital Improvement Plan

Internal Service Funds

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Equipment Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
<p>Wood chipper: 641-932-977.00 DESCRIPTION: New wood chipper to accommodate removal of larger trees. JUSTIFICATION: The existing chipper is too small to handle the larger trees that tend to come down during major storms. In the past, private contractors have been needed to assist with the removal of such trees. OPERATIONAL IMPACT: Impact to operating budget is a savings due to the elimination of the need for private contractors. FUNDING SOURCE: Refuse and Recycling Fund</p>	Public Facilities and Equipment	36,500	-	-	-	-	-	36,500
<p>Street Sweeper: 641-932-977.00 DESCRIPTION: Replacement of 2001 Street Sweeper JUSTIFICATION: The current sweeper will be in need of replacement. It is important to keep the streets clean to comply with the City MS4 storm water permit from the State of Michigan. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased repairs and maintenance. FUNDING SOURCE: Equipment Fund Reserves</p>	Public Facilities and Equipment	-	-	-		250,000	-	250,000
<p>V-Box Salt Spreader: 641-932-977.00 DESCRIPTION: Replacement salt spreader box for trucks. JUSTIFICATION: The current salt spreader box has rusted beyond repair. Replacement will keep truck efficient as a snow removal vehicle. OPERATIONAL IMPACT: No impact to operating budget. FUNDING SOURCE: Equipment Fund Reserves</p>	Public Facilities and Equipment	-	-		18,000	-	-	18,000

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Equipment Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Pickup Truck: 641-932-977.00 DESCRIPTION: Replacement of 15 year old pickup truck. JUSTIFICATION: The current truck will be in need of replacement. The replacement will be equipped with 4-wheel drive and plow. Existing truck will be used by DDA seasonal staff. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased maintenance and repair costs. FUNDING SOURCE: Equipment Fund Reserves	Public Facilities and Equipment	38,000	-	-	-	-	-	38,000
Pickup Truck: 641-932-977.00 DESCRIPTION: Replacement of 20 year old pickup truck. JUSTIFICATION: The current truck will be in need of replacement. The replacement, which will be equipped with 4-wheel drive and plow. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased maintenance and repair costs. FUNDING SOURCE: Equipment Fund Reserves	Public Facilities and Equipment	-	38,000	-	-	-	-	38,000
37,000 GVW Plow Truck: 641-932-977.00 DESCRIPTION: Replacement of the 1994 dump truck. JUSTIFICATION: Existing truck will be 27 years old upon replacement and is currently in need of repair. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased repair costs. FUNDING SOURCE: Equipment Fund Reserves	Public Facilities and Equipment	-	-	-	-	-	150,000	150,000
Totals for 641-932-977.00		74,500	38,000	-	18,000	250,000	150,000	530,500
Totals for Fund 641		74,500	38,000	-	18,000	250,000	150,000	530,500

Capital Improvement Plan

Component Unit

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Downtown Development Authority

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Downtown Wayfinding: 370-861-803.59 DESCRIPTION: Wayfinding signage will supply the Downtown area with the correct signage to direct visitors to parking areas, shopping areas and public buildings. JUSTIFICATION: The new project will improve traffic in Downtown. New signage will make it easier to navigate the downtown successfully. OPERATIONAL IMPACT: No impact to operating budget FUNDING SOURCE: Downtown Development Authority	Downtown Development Authority	80,000	-	-	-	-	-	80,000
Totals for 370-861-803.59		80,000	-	-	-	-	-	80,000
Totals for Fund 370		80,000	-	-	-	-	-	80,000

Fire Equipment Replacement Fund

20 Year Plan

City of Northville
Fire Equipment Replacement Fund - 20 Year Plan

	Turnout Gear	Pagers	Helmets & Boots	SCBA System	Pumper 1751 (Station 1)	Station 1 Improvements	Aerial Truck (Shared)	QRV 1731 (Station 1)	Pumper 1701 (Station 1)	Rescue Vehicle 1703 (Station #1)	Radios	Toughbooks Station #1	Thermal Imaging Camera Station #1	Thermal Imaging Camera Station #1	Thermal Imaging Camera Station #2	Thermal Imaging Camera Station #2	Utility Truck Station #1	AED's	Washer/Extractor	Rescue Utility Vehicle Station #1	SCBA Compressor, Cascade, & Fill Station	Contingency/Other	Total	
Year Acquired	2011 & 2013	2011 & 2014	2011 & 2013	2011 & 2014	2002	One time	2016	2014	1988	2001	2009 & 2011	2013	2016	2016	2016	2016	2017		2001	2004	2011			
Average Life	6	6	6	14	25		25	25	25	20	10	7	10	10	10	10	7		25	20	20			
1st Replacement Cost	\$ 120,000	\$ 30,000	\$ 40,000	\$ 182,000	\$ 700,000	\$ 20,000	\$ 1,300,000	\$ 217,106	\$ 550,000	\$ 75,000	\$ 300,000	\$ 16,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 5,000	\$ 3,258	\$ 12,000	\$ 20,000	\$ 55,000			
2nd Replacement Cost	\$ 145,000	\$ 36,000	\$ 46,000	\$ 236,600				\$ 350,000	\$ 600,000	\$ 100,000	\$ 350,000	\$ 16,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 27,000		\$ 15,000	\$ 25,000				
Year of Replacement - 1	2020	2020	2020	2025 & 2028	2027	2015	2041	2039	2019	2020	2020	2020	2017	2022	2017	2024	2017		2026	2024	2031			
Year of Replacement - 2	2026	2026	2026	2039 & 2042	2052			2064	2044	2040	2030	2027	2026	2032	2026	2034	2031		2051					
Year of Replacement - 3	2032	2032	2032										2036	2042	2036	2044								
Year of Replacement - 4	2038	2038	2038																					
FY16 Ending Balance	50,667	10,000	15,447	37,601	102,766	20,000	-	-	432,497	55,000	97,200	6,400	6,500	929	6,500	723	-	-	-	-	-	4,903	891,224	
FY 2017 (59/41)																								
Interest Income																								
Shared Contribution	17,333	5,000	5,889	24,945	54,294			15,218	30,000	5,000	50,700	2,400	650	929	650	723		1,758					106,819	
Northville Contribution						(12,600)																(1,884)	108,670	
Return to Plymouth																							(12,600)	
Reallocation									3,000				(1,558)		(1,558)		5,000						-	
Sale of Assets																		1,500					3,000	
Private Donation																		(3,258)					1,500	
Purchase						(7,400)			(11,000)				(4,942)		(4,942)		(5,000)						(36,542)	
Ending Balance	68,000	15,000	21,336	62,546	157,060	-	-	15,218	454,497	60,000	147,900	8,800	650	1,858	650	1,446	-	-	-	-	-	3,019	1,062,071	
FY 2018																								
Interest Income																								
Shared Contribution	17,333	5,000	6,221	24,945	54,294			15,218	43,752	5,000	50,700	2,400	650	929	650	723			1,333		3,930	2,150	2,150	
Northville Contribution																	3,857			2,857			112,414	
Purchase																							127,378	
Ending Balance	85,333	20,000	27,557	87,491	211,354	-	-	30,436	498,249	65,000	198,600	11,200	1,300	2,787	1,300	2,169	3,857	-	1,333	2,857	3,930	5,169	1,304,013	
FY 2019																								
Interest Income																								
Shared Contribution	17,333	5,000	6,221	24,945	54,294			15,218	43,751	5,000	50,700	2,400	650	929	650	723			1,333		3,930	2,150	2,150	
Northville Contribution									8,000															112,414
Purchase									(550,000)															127,377
Ending Balance	102,666	25,000	33,778	112,436	265,648	-	-	45,654	(0)	70,000	249,300	13,600	1,950	3,716	1,950	2,892	7,714	-	2,666	5,714	7,860	7,319	1,003,954	
FY 2020																								
Interest Income																								
Shared Contribution	17,334	5,000	6,222	24,945	54,294			15,218	24,000	5,000	50,700	2,400	650	929	650	723			1,333		3,930	2,150	2,150	
Northville Contribution																								112,416
Purchase	(120,000)	(30,000)	(40,000)						(75,000)		(300,000)	(16,000)												107,626
Ending Balance	-	-	-	137,381	319,942	-	-	60,872	24,000	-	-	-	2,600	4,645	2,600	3,615	11,571	-	3,999	8,571	11,790	9,469	645,146	
FY 2021																								
Interest Income																								
Shared Contribution	24,167	6,000	7,667	24,945	54,294			15,218	24,000	5,000	35,000	2,286	650	929	650	723			1,333		3,930	2,150	2,150	
Northville Contribution																								105,994
Purchase																								107,512
Ending Balance	24,167	6,000	7,667	162,326	374,236	-	-	76,090	48,000	5,000	35,000	2,286	3,250	5,574	3,250	4,338	15,428	-	5,332	11,428	15,720	11,619	860,802	
FY 2022																								
Interest Income																								
Shared Contribution	24,167	6,000	7,667	24,945	54,294			15,218	24,000	5,000	35,000	2,286	650	929	650	723			1,333		3,930	4,310	4,310	
Northville Contribution																								105,994
Purchase																								(6,500)
Ending Balance	48,334	12,000	15,334	187,271	428,530	-	-	91,308	72,000	10,000	70,000	4,572	3,900	3	3,900	5,061	19,285	-	6,665	14,285	19,650	15,929	964,606	
FY 2023																								
Interest Income																								
Shared Contribution	24,167	6,000	7,667	24,945	54,294			15,218	24,000	5,000	35,000	2,286	650	650	650	723			1,333		3,930	4,830	4,830	
Northville Contribution																								105,715
Purchase																								-
Ending Balance	72,501	18,000	23,001	212,216	482,824	-	-	106,526	96,000	15,000	105,000	6,858	4,550	653	4,550	5,784	23,142	-	7,998	17,142	23,580	20,759	1,075,151	
FY 2024																								
Interest Income																								
Shared Contribution	24,167	6,000	7,667	24,945	54,294			15,218	24,000	5,000	35,000	2,286	650	650	650	723			1,333		3,930	8,068	8,070	
Northville Contribution																								105,715
Purchase																								(53,500)
Ending Balance	96,668	24,000	30,668	237,161	537,118	-	-	121,744	120,000	20,000	140,000	9,144	5,200	1,303	5,200	7	-	-	9,331	-	27,510	28,827	1,135,436	
FY 2025																								

City of Northville
Fire Equipment Replacement Fund - 20 Year Plan

	Turnout Gear	Pagers	Helmets & Boots	SCBA System	Pumper 1751 (Station 1)	Station 1 Improvements	Aerial Truck (Shared)	QRV 1731 (Station 1)	Pumper 1701 (Station 1)	Rescue Vehicle 1703 (Station #1)	Radios	Toughbooks Station #1	Thermal Imaging Camera Station #1	Thermal Imaging Camera Station #1	Thermal Imaging Camera Station #2	Thermal Imaging Camera Station #2	Utility Truck Station #1	AED's	Washer/Extractor	Rescue Utility Vehicle Station #1	SCBA Compressor, Cascade, & Fill Station	Contingency/Other	Total
Year Acquired	2011 & 2013	2011 & 2014	2011 & 2013	2011 & 2014	2002	One time	2016	2014	1988	2001	2009 & 2011	2013	2016	2016	2016	2016	2017	2017	2001	2004	2011		
Average Life	6	6	6	14	25		25	25	25	20	10	7	10	10	10	10	7		25	20	20		
1st Replacement Cost	\$ 120,000	\$ 30,000	\$ 40,000	\$ 182,000	\$ 700,000	\$ 20,000	\$ 1,300,000	\$ 217,106	\$ 550,000	\$ 75,000	\$ 300,000	\$ 16,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 5,000	\$ 3,258	\$ 12,000	\$ 20,000	\$ 55,000		
2nd Replacement Cost	\$ 145,000	\$ 36,000	\$ 46,000	\$ 236,600				\$ 350,000	\$ 600,000	\$ 100,000	\$ 350,000	\$ 16,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 27,000		\$ 15,000	\$ 25,000			
Year of Replacement - 1	2020	2020	2020	2025 & 2028	2027	2015	2041	2039	2019	2020	2020	2020	2017	2022	2017	2024	2017		2026	2024	2031		
Year of Replacement - 2	2026	2026	2026	2039 & 2042	2052			2064	2044	2040	2030	2027	2026	2032	2026	2044	2031		2051	2024			
Year of Replacement - 3	2032	2032	2032										2036	2042	2036								
Year of Replacement - 4	2038	2038	2038																				
FY 2026																							
Interest Income				33,800							35,000		650	650	650	650							
Shared Contribution	24,167	6,000	7,667							5,000												8,007	8,010
Northville Contribution					54,294			15,218	24,000	5,000	2,286						4,000			1,250	3,930		114,497
Purchase	(145,000)	(36,000)	(46,000)										(6,500)		(6,500)				(12,000)				(252,000)
Ending Balance	2	-	2	113,906	645,706	-	-	152,180	168,000	30,000	210,000	13,716	-	2,603	-	1,307	8,000	-	-	2,500	35,370	45,354	938,105
FY 2027																							
Interest Income				33,800							35,000		650	650	650	650						7,040	7,040
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000													165,764
Northville Contribution					54,294						2,286						4,000			1,250			(716,000)
Purchase			-		(700,000)						(16,000)												
Ending Balance	24,169	6,000	7,669	147,706	-	-	52,000	167,398	192,000	35,000	245,000	2	650	3,253	650	1,957	12,000	-	600	3,750	39,300	52,394	394,909
FY 2028																							
Interest Income				494							35,000		650	650	650	650						2,476	2,970
Shared Contribution	24,167	6,000	7,667	33,800			52,000	15,218	24,000	5,000		2,286					4,000			1,250	3,930		165,764
Northville Contribution					28,000																		(182,000)
Purchase				(182,000)																			
Ending Balance	48,336	12,000	15,336	-	28,000	-	104,000	182,616	216,000	40,000	280,000	2,288	1,300	3,903	1,300	2,607	16,000	-	1,200	5,000	43,230	54,870	381,643
FY 2029																							
Interest Income				33,800							35,000		650	650	650	650						2,870	2,870
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	3,930		165,764
Northville Contribution					28,000																		-
Purchase																							
Ending Balance	72,503	18,000	23,003	33,800	56,000	-	156,000	197,834	240,000	45,000	315,000	4,574	1,950	4,553	1,950	3,257	20,000	-	1,800	6,250	47,160	57,740	550,277
FY 2030																							
Interest Income				33,800							35,000		650	650	650	650						4,130	4,130
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	3,930		165,764
Northville Contribution					28,000																		(350,000)
Purchase											(350,000)												
Ending Balance	96,670	24,000	30,670	67,600	84,000	-	208,000	213,052	264,000	50,000	-	6,860	2,600	5,203	2,600	3,907	24,000	-	2,400	7,500	51,090	61,870	370,171
FY 2031																							
Interest Income				33,800							35,000		650	650	650	650						2,780	2,780
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	3,930		165,764
Northville Contribution					28,000																		(83,000)
Purchase																							
Ending Balance	120,837	30,000	38,337	101,400	112,000	-	260,000	228,270	288,000	55,000	35,000	9,146	3,250	5,853	3,250	4,557	-	-	3,000	8,750	20	64,650	455,715
FY 2032																							
Interest Income				33,800							35,000		650	650	650	650						3,420	3,420
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	2,750		164,584
Northville Contribution					28,000																		(233,500)
Purchase	(145,000)	(36,000)	(46,000)											(6,500)									
Ending Balance	4	-	4	135,200	140,000	-	312,000	243,488	312,000	60,000	70,000	11,432	3,900	3	3,900	5,207	4,000	-	3,600	10,000	2,770	68,070	390,219
FY 2033																							
Interest Income				33,800							35,000		650	650	650	650						3,910	3,910
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	2,750		164,584
Northville Contribution					28,000																		-
Purchase																							
Ending Balance	24,171	6,000	7,671	169,000	168,000	-	364,000	258,706	336,000	65,000	105,000	13,718	4,550	653	4,550	5,857	8,000	-	4,200	11,250	5,520	71,980	558,713
FY 2034																							
Interest Income				33,800							35,000		650	650	650	650						5,590	5,590
Shared Contribution	24,167	6,000	7,667				52,000	15,218	24,000	5,000		2,286					4,000			1,250	2,750		164,584
Northville Contribution					28,000																		79,754
Purchase																							(22,500)
Ending Balance	48,338	12,000	15,338	202,800																			

Police Equipment Replacement Fund

20 Year Plan

**City of Northville
Police Department Capital Equipment - 20 Year Plan**

	(6) Patrol Vehicles incl. setup	Side Arms	Patrol Rifles	Shotguns	LIDAR Radar	MDC's	In-car Cameras & Server	Speed Trailer/Sign	Radar	Tasers	800 Mhz Radios	Body Cameras & Server	AED's	Laptop	Contingency/ Other	Totals
Year Acquired	Annually	2009	2008	2002		2014	2001		2000	2013	2015-2017					
Average Life in Years	3	7	10	10	7	5	5	10	7	5	7	5	7	5		
Quantity	2, 2, 1, 1 rot	13	3	6	1	6	6	2	6	13		13	3	1		
Unit Price	\$40,000	\$900	\$1,100	\$600	\$4,100	\$8,000		\$4,000	\$2,000	\$1,500	\$90,000		\$1,650	\$1,115		
1st Replacement Cost	\$40,000	\$11,700	\$3,300	\$3,600	\$4,100	\$48,000	\$42,000	\$8,000	\$12,000	\$19,500	\$90,000	\$ 20,000	\$ 4,950	\$ 1,115		
Year of Replacement - 1	FY17 (2)	2018	2018	2017	2015	2014	2018	2017	2017	2016	2022-2024	2021	2017	2017		
Year of Replacement - 2	FY18 (0)	2025	2028	2027	2022	2019	2023	2027	2024	2021	2029-2031	2026	2024	2022		
Year of Replacement - 3	FY19 (2)	2032	2038	2037	2029	2024	2028	2037	2031	2026	2036-2038	2031	2031	2027		
Year of Replacement - 4	FY20 (1)	2039	2048	2047	2036	2029	2033			2031		2036	2038	2032		
FY16 Ending Balance	40,000	8,000	2,792	3,240	586	19,200	37,280	12,000	14,400	31	35,846	15,000	-	-	21,159	209,534
FY 2017																
Operating Transfers	47,625	1,850	254	360	586	9,600	2,360	(5,640)	(176)	3,600	6,770	1,000	-		811	69,000
Interest Earnings															-	-
Reallocation													4,887	1,115	(6,002)	-
Purchase	(80,000)			(3,600)		-		(6,360)	(10,974)		(2,200)		(4,887)	(1,115)	(4,000)	(113,136)
Ending Balance	7,625	9,850	3,046	-	1,172	28,800	39,640	-	3,250	3,631	40,416	16,000	-	-	11,968	165,398
FY 2018																
Operating Transfers	43,125	1,850	254	360	586	9,600	2,360	800	1,250	3,600	6,770	1,000	775	240	430	73,000
Interest Earnings															630	630
Purchase	-	(11,700)	(3,300)				(42,000)				-					(57,000)
Ending Balance	50,750	-	-	360	1,758	38,400	-	800	4,500	7,231	47,186	17,000	775	240	13,028	182,028
FY 2019																
Operating Transfers	44,625	1,675	330	360	586	9,600	9,000	800	1,250	3,600	6,770	1,000	775	240	389	81,000
Interest Earnings															630	630
Purchase	(80,000)					(48,000)										(128,000)
Ending Balance	15,375	1,675	330	720	2,344	-	9,000	1,600	5,750	10,831	53,956	18,000	1,550	480	14,047	135,658
FY 2020																
Operating Transfers	44,625	1,675	330	360	586	9,600	9,000	800	1,250	3,600	6,770	1,000	775	240	389	81,000
Interest Earnings															630	630
Purchase	(41,000)						-									(41,000)
Ending Balance	19,000	3,350	660	1,080	2,930	9,600	18,000	2,400	7,000	14,431	60,726	19,000	2,325	720	15,066	176,288
FY 2021																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,250	3,600	6,770	1,000	775	240	14	98,000
Interest Earnings															630	630
Purchase	(41,000)						-		(19,500)		(20,000)					(80,500)
Ending Balance	40,000	5,025	990	1,440	3,516	19,200	27,000	3,200	8,250	(1,469)	67,496	-	3,100	960	15,710	194,418
FY 2022																
Operating Transfers	62,000	1,675	330	360	584	9,600	9,000	800	1,250	3,640	6,770	4,000	775	240	976	102,000
Interest Earnings															972	972
Purchase	(82,000)				(4,100)						(30,000)			(1,200)	-	(117,300)
Ending Balance	20,000	6,700	1,320	1,800	-	28,800	36,000	4,000	9,500	2,171	44,266	4,000	3,875	-	17,658	180,090

**City of Northville
Police Department Capital Equipment - 20 Year Plan**

	(6) Patrol Vehicles incl. setup	Side Arms	Patrol Rifles	Shotguns	LIDAR Radar	MDC's	In-car Cameras & Server	Speed Trailer/Sign	Radar	Tasers	800 Mhz Radios	Body Cameras & Server	AED's	Laptop	Contingency/ Other	Totals
Year Acquired	Annually	2009	2008	2002		2014	2001		2000	2013	2015-2017					
Average Life in Years	3	7	10	10	7	5	5	10	7	5	7	5	7	5		
Quantity	2, 2, 1, 1 rot	13	3	6	1	6	6	2	6	13		13	3	1		
Unit Price	\$40,000	\$900	\$1,100	\$600	\$4,100	\$8,000		\$4,000	\$2,000	\$1,500	\$90,000		\$1,650	\$1,115		
1st Replacement Cost	\$40,000	\$11,700	\$3,300	\$3,600	\$4,100	\$48,000	\$42,000	\$8,000	\$12,000	\$19,500	\$90,000	\$ 20,000	\$ 4,950	\$ 1,115		
Year of Replacement - 1	FY17 (2)	2018	2018	2017	2015	2014	2018	2017	2017	2016	2022-2024	2021	2017	2017		
Year of Replacement - 2	FY18 (0)	2025	2028	2027	2022	2019	2023	2027	2024	2021	2029-2031	2026	2024	2022		
Year of Replacement - 3	FY19 (2)	2032	2038	2037	2029	2024	2028	2037	2031	2026	2036-2038	2031	2031	2027		
Year of Replacement - 4	FY20 (1)	2039	2048	2047	2036	2029	2033			2031		2036	2038	2032		
FY 2023																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,250	3,640	6,770	4,000	775	240	974	102,000
Interest Earnings															900	900
Purchase	(82,000)						(45,000)				(30,000)	-				(157,000)
Ending Balance	-	8,375	1,650	2,160	586	38,400	-	4,800	10,750	5,811	21,036	8,000	4,650	240	19,532	125,990
FY 2024																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,250	3,640	6,770	4,000	775	240	974	102,000
Interest Earnings															630	630
Purchase	(41,000)	-				(48,000)			(12,000)		(30,000)		(5,400)			(136,400)
Ending Balance	21,000	10,050	1,980	2,520	1,172	-	9,000	5,600	-	9,451	(2,194)	12,000	25	480	21,136	92,220
FY 2025																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,715	3,640	12,857	4,000	775	240	422	108,000
Interest Earnings															461	461
Purchase	(41,000)	(11,700)					-									(52,700)
Ending Balance	42,000	25	2,310	2,880	1,758	9,600	18,000	6,400	1,715	13,091	10,663	16,000	800	720	22,019	147,981
FY 2026																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,715	3,640	12,857	4,000	775	240	422	108,000
Interest Earnings															740	740
Purchase	(82,000)						-		(18,200)		(20,000)					(120,200)
Ending Balance	22,000	1,700	2,640	3,240	2,344	19,200	27,000	7,200	3,430	(1,469)	23,520	-	1,575	960	23,181	136,521
FY 2027																
Operating Transfers	62,000	1,675	330	360	586	9,600	9,000	800	1,715	3,640	12,857	4,500	775	240	922	109,000
Interest Earnings															683	683
Purchase	(82,000)			(3,600)				(8,000)						(1,200)		(94,800)
Ending Balance	2,000	3,375	2,970	-	2,930	28,800	36,000	-	5,145	2,171	36,377	4,500	2,350	-	24,786	151,404
FY 2028																
Operating Transfers	62,500	1,675	330	360	586	9,600	9,000	1,000	1,715	3,640	12,857	4,500	775	240	222	109,000
Interest Earnings															908	908
Purchase	(42,000)		(3,300)				(45,000)									(90,300)
Ending Balance	22,500	5,050	-	360	3,516	38,400	-	1,000	6,860	5,811	49,234	9,000	3,125	240	25,916	171,012
FY 2029																
Operating Transfers	62,500	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	775	240	224	110,000
Interest Earnings															1,026	1,026
Purchase	(42,000)				(4,100)	(48,000)					(30,000)					(124,100)
Ending Balance	43,000	6,725	330	720	-	-	10,000	2,000	8,575	9,451	32,091	13,500	3,900	480	27,166	157,938

**City of Northville
Police Department Capital Equipment - 20 Year Plan**

	(6) Patrol Vehicles incl. setup	Side Arms	Patrol Rifles	Shotguns	LIDAR Radar	MDC's	In-car Cameras & Server	Speed Trailer/Sign	Radar	Tasers	800 Mhz Radios	Body Cameras & Server	AED's	Laptop	Contingency/ Other	Totals
Year Acquired	Annually	2009	2008	2002		2014	2001		2000	2013	2015-2017					
Average Life in Years	3	7	10	10	7	5	5	10	7	5	7	5	7	5		
Quantity	2, 2, 1, 1 rot	13	3	6	1	6	6	2	6	13		13	3	1		
Unit Price	\$40,000	\$900	\$1,100	\$600	\$4,100	\$8,000		\$4,000	\$2,000	\$1,500	\$90,000		\$1,650	\$1,115		
1st Replacement Cost	\$40,000	\$11,700	\$3,300	\$3,600	\$4,100	\$48,000	\$42,000	\$8,000	\$12,000	\$19,500	\$90,000	\$ 20,000	\$ 4,950	\$ 1,115		
Year of Replacement - 1	FY17 (2)	2018	2018	2017	2015	2014	2018	2017	2017	2016	2022-2024	2021	2017	2017		
Year of Replacement - 2	FY18 (0)	2025	2028	2027	2022	2019	2023	2027	2024	2021	2029-2031	2026	2024	2022		
Year of Replacement - 3	FY19 (2)	2032	2038	2037	2029	2024	2028	2037	2031	2026	2036-2038	2031	2031	2027		
Year of Replacement - 4	FY20 (1)	2039	2048	2047	2036	2029	2033			2031		2036	2038	2032		
FY 2030																
Operating Transfers	62,500	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	775	240	224	110,000
Interest Earnings															1,106	1,106
Purchase	(84,000)										(30,000)					(114,000)
Ending Balance	21,500	8,400	660	1,080	584	9,600	20,000	3,000	10,290	13,091	14,948	18,000	4,675	720	28,496	155,044
FY 2031																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	775	240	724	111,000
Interest Earnings															1,550	1,550
Purchase	(84,000)								(12,000)	(18,200)	(30,000)	(22,500)	(5,400)			(172,100)
Ending Balance	500	10,075	990	1,440	1,168	19,200	30,000	4,000	5	(1,469)	(2,195)	-	50	960	30,770	95,494
FY 2032																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	800	240	699	111,000
Interest Earnings															955	955
Purchase	(42,000)	(11,700)												(1,200)		(54,900)
Ending Balance	21,500	50	1,320	1,800	1,752	28,800	40,000	5,000	1,720	2,171	10,662	4,500	850	-	32,424	152,549
FY 2033																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	800	240	699	111,000
Interest Earnings															1,525	1,525
Purchase	(42,000)						(50,000)									(92,000)
Ending Balance	42,500	1,725	1,650	2,160	2,336	38,400	-	6,000	3,435	5,811	23,519	9,000	1,650	240	34,648	173,074
FY 2034																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	800	240	699	111,000
Interest Earnings															1,731	1,731
Purchase	(84,000)					(48,000)										(132,000)
Ending Balance	21,500	3,400	1,980	2,520	2,920	-	10,000	7,000	5,150	9,451	36,376	13,500	2,450	480	37,078	153,805
FY 2035																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	800	240	699	111,000
Interest Earnings															1,538	1,538
Purchase	(84,000)															(84,000)
Ending Balance	500	5,075	2,310	2,880	3,504	9,600	20,000	8,000	6,865	13,091	49,233	18,000	3,250	720	39,315	182,343
FY 2036																
Operating Transfers	63,000	1,675	330	360	584	9,600	10,000	1,000	1,715	3,640	12,857	4,500	800	240	699	111,000
Interest Earnings															1,823	1,823
Purchase	(42,000)											(22,500)				(64,500)
Ending Balance	21,500	6,750	2,640	3,240	4,088	19,200	30,000	9,000	8,580	16,731	62,090	-	4,050	960	41,837	230,666

APPENDIX B

Downtown Development Authority (DDA) (Component Unit)

This section details the proposed activities of the Northville Downtown Development Authority (DDA). The DDA is a Tax Incremental Finance Authority established by City ordinance in 1978 under Public Act 197. The DDA captures incremental tax increases to fund programs, improvements, and activities to enhance the downtown commercial district. Included in Appendix B is the overview, graphs demonstrating revenues and expenditures, and a five year line item budget.

**City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Downtown Development Authority

FUND NUMBER: 370

SUPERVISOR: Downtown Development Authority



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Downtown Development Authority – continued

General Description of Activity

The Northville Downtown Development Authority (DDA) was created in 1978 to halt the deteriorating property values in downtown Northville. In subsequent years the Development Area described in the original plan was expanded, and several times the Plan was amended in scope. In 1997 the Northville City Council approved a two mill operating levy as recommended by the DDA Board of Directors and allowed by State statute. The two mill levy has been permanently reduced down to 1.8158 mills due to Headlee. In FY2000, the City of Northville DDA began operating under the direction of a DDA Executive Director

In February 2015 the DDA and City held public hearings to amend and restate the Development and Tax Increment Financing Plan for Northville. The Amended and Restated consolidated the original Plan and the five subsequent amendments to the Plan into one clear and concise document and adjusts the DDA's Development Area and Downtown District boundaries to make the two boundaries congruent. The Plan, which expires in 2040, identifies DDA projects that will be funded by TIF revenue and provide estimates and prioritization to these projects.

In 2016, the Northville DDA and the Northville City Council began the process of updating the Strategic Plan for Downtown Northville. The previous Strategic Plan was adopted in 2006 and has served as the blueprint for planning and development over the past decade. With many of the projects completed, the City and DDA determined the need to update the document. Beckett and Raeder, Inc. was retained to provide an updated Strategic Plan and to undertake both retail and residential market analyses. A Steering Committee was appointed by City Council and has been meeting for the past ten months. The new document, which is expected to be completed in late spring, will outline recommendations for the physical and economic revitalization of the downtown. The plan will include short and long term action plans, cost estimates, financing/revenue sources, prioritized tasks, and a timeline. To assist in the implementation of the Strategic Plan, the DDA will utilize the committee structure established during the 2006 Strategic Planning process which established 4 Committees: Organization, Design, Marketing Mix, and Parking.

The DDA staff allocates its time between physical improvement projects, parking, business recruitment and retention, planning, website maintenance, administrative duties, marketing and special events. Time is also spent working with the Northville Central Business Association, Chamber of Commerce, and City officials to achieve and maintain a vibrant and economically viable

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Downtown Development Authority – continued

downtown. Currently the DDA has a part-time position that is vacant. The Strategic Plan, when completed, will help the DDA prioritize its workload and identify the skill set needed to fill the staff vacancy.

Proposed Fiscal Year Overview

The taxable value subject to DDA capture increased 2.5% from last year generating an additional \$15,854 in captured taxes. The State is anticipated to reimburse \$30,000 to the DDA for the small taxpayer exemption from personal property with taxable values of less than \$40,000. The taxable value for the DDA's special levy increased 1.9%. The 2 mill levy has been permanently reduced to 1.8158 due to Headlee. That levy provides for an additional \$1,095 over the prior year.

Once the updated Strategic Plan for Downtown Northville is completed and adopted by the City and DDA, new opportunities will be identified and will need to be absorbed into the DDA and City's Goals and Objectives and work plans for the coming year.

The DDA will continue implementing the Marketing Plan for the downtown in cooperation with the Northville Central Business Association, the Northville Chamber of Commerce, and the volunteer Marketing Mix Committee. In addition to marketing, DDA staff will continue to focus attention and resources on business recruitment, retention, and business assistance efforts in the downtown.

Working with the City, the DDA maintains the parking decks located in downtown. Annually, the DDA makes an operating transfer to the General Fund for overall maintenance of the two decks. This includes sweeping, snow plowing, and minor maintenance issues like changing lights. This year, the DDA will transfer \$85,650. An additional \$50,000 is transferred to cover a portion of the parking and downtown street lighting and electrical costs. For FY2016, the DDA paid 86% of the parking system maintenance costs and 43% of the street lighting costs.

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Downtown Development Authority – continued

Every few years, additional capital improvements are needed in the parking decks. DDA staff is currently working on a Request for Proposal for consultants to evaluate the two parking decks and develop a Scope of Work, prioritization schedule, construction estimates, and develop a maintenance manual for the decks. The DDA has a limited budget for the project and additional funding sources will need to be identified to complete these projects.

In addition to maintenance of the lots and decks, the DDA also continues to monitor the utilization of the parking system to determine the demand for additional parking in Northville

Action Steps Related to City Council Goals & Objectives

Implementation of Downtown Strategic Plan

- Complete the updated Strategic Plan for Downtown Northville.
- Continue Downtown business retention and recruitment efforts.
- Continue to monitor parking supply and demand.
- Develop quality maintenance program for downtown area.

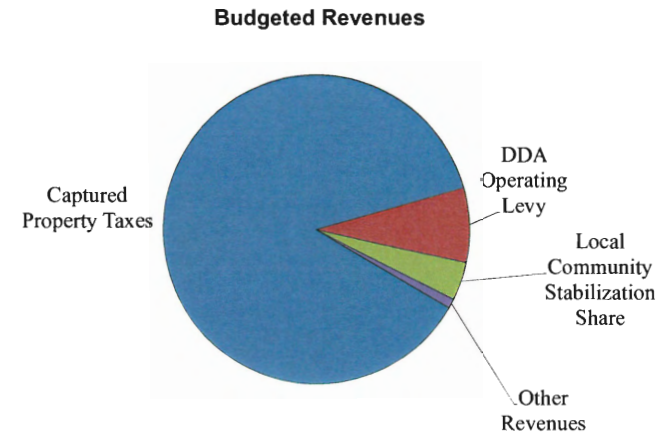
City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Performance Measures

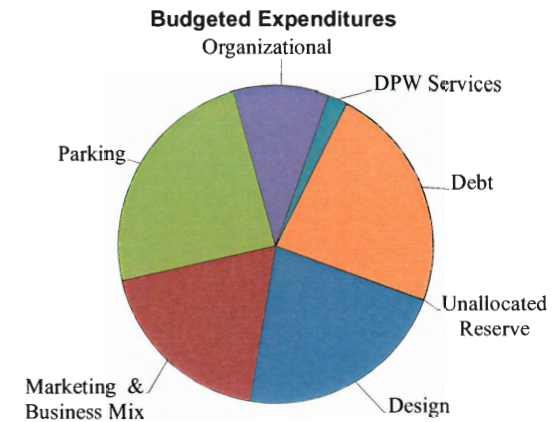
Measure	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Print Ads Run	17	26	22	24	24
Number of Weeks of Radio Ads Run	12	2	0	2	2
Number of TV Spots/Features	12	17	0	24	24
Number of Press Releases Sent	22	41	20	36	36
Number of Press Coverage Received	29	52	60	40	40
Number of Direct Mailing	1	2	1	2	2
Number of Façade Grants Awarded	0	0	0	0	0
Number of Event Cards	7	7	7	7	7
Number of Internet/Electronic Ads	3	0	3	0	0
Number of Social Media Posts	n/a	416	450	500	500
Number of Social Media Promoted Posts	n/a	8	6	12	12
Number of Weeks of Billboard Ads	n/a	3	0	0	0
Efficiency & Effectiveness Measures					
Fund Balance as a % of Expenditures	56%	64%	36%	23%	28%
DDA Debt Service Per Capita	\$56	\$28	\$29	\$29	\$29

City of Northville
Proposed 2017-18 Downtown Development Authority Budget
(with historical comparative data)

Revenues	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Captured Property Taxes	\$ 637,611	\$ 637,838	\$ 653,692	87.3%
DDA Operating Levy	56,618	56,759	57,854	7.7%
Local Community Stabilization Share	28,112	35,677	30,000	4.0%
Other Revenues	27,677	5,350	7,300	1.0%
Operating Transfer	-	21,000	-	0.0%
Approp of Prior Year Surplus	124,252	112,054	-	0.0%
Total Revenues	\$ 874,270	\$ 868,678	\$ 748,846	100.0%



Expenditures	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Design	299,934	289,566	165,390	22.1%
Marketing & Business Mix	174,350	161,978	141,378	18.9%
Parking	158,798	182,505	181,350	24.2%
Organizational	51,047	48,594	73,355	9.8%
DPW Services	14,726	14,650	14,725	2.0%
Debt	175,415	171,385	172,355	23.0%
Unallocated Reserve	-	-	293	0.0%
Total Expenditures	\$ 874,270	\$ 868,678	\$ 748,846	100.0%



City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY

Revenue	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Captured Property Taxes =							
Taxable Value Subject to Capture			24,455,064	25,057,914	25,433,783	25,815,290	26,202,519
x Estimated Tax Levies per Mill			26.2868	26.2868	26.2868	26.2868	26.2868
DDA Operating Levy =							
Prior Years' Millage Approved			1.8255	1.8158	1.8158	1.8158	1.8158
x Millage Reduction Fraction			0.9947	1.0000	1.0000	1.0000	1.0000
= Allowable Levy			1.8158	1.8158	1.8158	1.8158	1.8158
x DDA Taxable Value per Mill			31,258	31,861	32,339	32,824	33,316
370-000-403.00 Captured Property Taxes	636,713	639,523	642,838	658,692	668,573	678,601	688,780
370-000-403.01 DDA Operating Levy	55,561	56,618	56,759	57,854	58,721	59,602	60,495
370-000-403.04 Local Community Stabilization Share	26,596	28,112	35,677	30,000	30,000	30,000	30,000
370-000-418.00 Property Taxes - Other	4,593	(1,912)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
370-000-476.09 Newspaper Rack Registration Fees	189	-	-	-	-	-	-
370-000-586.02 Sponsorships	12,555	9,295	5,000	6,250	6,500	7,000	7,000
370-000-659.11 Rental Income - Town Square	138	-	150	150	150	150	150
370-000-664.00 Investment Earnings - Short Term	816	5,140	850	850	850	850	850
370-000-664.20 Investment Earnings - Long Term	-	-	5,350	1,500	1,500	1,500	1,500
370-000-664.30 Unrealized Market Change	-	-	(4,550)	-	-	-	-
370-000-664.40 Investment Pool Bank Fees	-	-	(850)	(850)	(850)	(850)	(850)
370-000-664.50 Investment Advisory Fees	-	-	(800)	(800)	(800)	(800)	(800)
370-000-666.00 Miscellaneous Revenue	-	300	200	200	200	200	200
370-000-667.00 Insurance Proceeds	5,576	12,942	-	-	-	-	-
	742,737	750,018	735,624	748,846	759,844	771,253	782,325
Operating Transfers							
370-000-699.06 General Fund	-	-	21,000	-	-	-	-
	742,737	750,018	756,624	748,846	759,844	771,253	782,325
Fund Balance Reserve							
370-000-699.01 Approp of Prior Years' Surplus	86,490	124,252	112,054	-	-	-	-
Total Budget	829,227	874,270	868,678	748,846	759,844	771,253	782,325

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY (continued)

Expenditures	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Design							
370-861-706.00 Wages-Regular Full Time	22,244	22,734	23,060	23,645	24,245	24,855	25,175
370-861-707.00 Wages-Regular Overtime	-	47	-	-	-	-	-
370-861-710.00 Wages - Part Time	10,785	22,624	19,000	23,700	23,700	23,700	23,700
370-861-726.00 Supplies	380	159	850	575	475	475	475
370-861-740.05 Downtown Materials	20,850	12,413	14,305	13,430	11,055	15,055	11,055
370-861-801.00 Contractual Services	54,075	47,889	36,291	37,250	23,150	22,750	23,150
370-861-801.16 Public Restroom Program	1,771	2,458	2,750	2,750	2,750	2,750	2,750
370-861-801.90 Sidewalk Repairs	-	15,675	-	-	-	-	-
370-861-801.94 Brick Repair & Maintenance	-	2,050	-	3,000	-	-	-
370-861-802.20 Contracted Planning Services	11,388	15,739	51,000	-	-	-	-
370-861-803.58 Comerica Community Connection	565	-	-	-	-	-	-
370-861-803.59 Signage and Marker Projects	14,242	76,649	80,000	-	-	-	-
370-861-803.93 Comerica Connection Exhibit	9,865	16,323	-	-	-	-	-
370-861-850.00 Landscape Maintenance	28,451	41,458	31,750	32,000	30,500	30,500	30,500
370-861-920.01 Electrical Service - Town Square	2,349	1,007	3,020	2,450	2,500	2,550	2,600
370-861-920.02 Natural Gas Service - Town Square	4,391	2,711	3,780	3,850	3,930	4,010	4,090
370-861-920.03 Water Service - Irrigation	8,483	3,199	9,540	7,300	7,660	8,040	8,440
370-861-950.46 Contribution to Public Improvement Fund	5,211	-	-	-	-	-	-
370-861-967.00 Fringe Benefits	12,368	11,059	11,220	11,890	12,070	12,615	12,740
370-861-976.01 Street Furnishings	4,506	5,740	3,000	3,550	2,300	1,550	1,550
370-861-984.00 GIS Services	252	-	-	-	-	-	-
	212,176	299,934	289,566	165,390	144,335	148,850	146,225

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY (continued)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Expenditures (continued)							
Marketing & Business Mix							
370-862-706.00 Wages-Regular Full Time	35,591	36,374	36,895	23,645	24,245	24,855	25,175
370-862-710.00 Wages - Part Time	-	4,992	3,000	8,700	8,700	8,700	8,700
370-862-726.00 Supplies	-	56	150	150	150	150	150
370-862-784.00 Downtown Programs & Promotions	37,770	32,617	26,300	26,600	21,600	21,100	20,600
370-862-785.00 Business Retention Program	2,823	-	2,700	2,700	2,700	2,700	2,700
370-862-801.00 Contractual Services	80,088	76,768	73,500	65,500	65,500	65,500	65,500
370-862-801.34 Web Site	943	1,065	973	973	973	973	973
370-862-802.20 Contracted Planning Services	4,555	-	-	-	-	-	-
370-862-802.30 Contracted Marketing Services	20,449	-	-	-	-	-	-
370-862-950.05 Transfer to Parks & Recreation	15,000	8,154	3,500	3,000	2,500	2,000	2,000
370-862-967.00 Fringe Benefits	19,789	14,324	14,960	10,110	10,285	10,835	10,960
	217,008	174,350	161,978	141,378	136,653	136,813	136,758
Parking							
370-863-706.00 Wages-Regular Full Time	7,415	7,578	7,685	7,880	8,080	8,285	8,395
370-863-710.00 Wages-Part Time	-	4,992	3,000	8,700	8,700	8,700	8,700
370-863-726.00 Supplies	-	-	-	50	50	50	50
370-863-786.00 Downtown Parking Program	10	-	250	250	250	250	250
370-863-801.93 Parking Structure Maintenance	7,187	11,976	35,000	25,000	25,000	25,000	25,000
370-863-802.20 Contracted Planning Services	4,555	-	-	-	-	-	-
370-863-950.21 Operating Transfer to General Fund	128,720	130,960	133,270	135,650	138,100	140,620	143,220
370-863-967.00 Fringe Benefits	4,123	3,292	3,300	3,820	3,880	4,060	4,105
	152,010	158,798	182,505	181,350	184,060	186,965	189,720
Debt							
370-945-950.49 Oper Tsfr to DDA Debt Service Fund	169,135	175,415	171,385	172,355	173,170	173,830	174,335
	169,135	175,415	171,385	172,355	173,170	173,830	174,335

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY (continued)

Expenditures (continued)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Projected	Proposed Budget	Estimated Budget	Estimated Budget	Estimated Budget
Organizational							
370-864-706.00 Wages-Regular Full Time	8,898	9,094	9,225	23,645	24,245	24,855	25,175
370-864-710.00 Wages-Temp/Part Time	350	4,992	3,000	8,700	8,700	8,700	8,700
370-864-726.00 Supplies	908	4,336	1,500	1,150	1,650	1,150	1,150
370-864-730.00 Postage	476	177	175	175	175	175	175
370-864-731.00 Publications	54	114	119	65	65	65	65
370-864-801.19 Computer Program Services	2,680	3,129	2,630	1,490	1,490	1,490	1,490
370-864-801.45 DDA Boundary Expansion	12,799	-	-	-	-	-	-
370-864-802.01 Legal Services	(1,118)	2,266	5,000	2,500	2,500	2,500	2,500
370-864-802.20 Contracted Planning Services	2,278	-	-	-	-	-	-
370-864-802.30 Contracted Marketing Services	5,069	-	-	-	-	-	-
370-864-805.00 Auditing Services	4,604	4,386	4,650	4,690	4,740	4,830	4,930
370-864-900.00 Printing & Publishing	2,529	1,408	1,125	975	975	975	975
370-864-910.00 Insurance	3,884	2,880	2,470	5,270	5,390	5,520	5,650
370-864-917.00 Workers Comp Insurance	610	790	-	-	-	-	-
370-864-920.00 Utilities	1,526	1,188	1,225	1,225	1,225	1,225	1,225
370-864-956.00 Contingencies	-	-	-	-	-	-	4,160
370-864-958.00 Membership & Dues	1,110	1,110	1,110	640	640	640	640
370-864-960.00 Education & Training	1,941	1,090	2,000	1,750	1,750	1,750	1,750
370-864-967.00 Fringe Benefits	4,947	4,137	3,915	10,110	10,285	10,835	10,960
370-864-967.02 Overhead	9,480	9,950	10,450	10,970	11,520	12,100	12,710
	63,025	51,047	48,594	73,355	75,350	76,810	82,255
DPW Services							
370-753-706.00 Wages-Regular Full Time	5,371	5,010	5,000	5,000	5,000	5,000	5,000
370-753-707.00 Wages-Regular Overtime	679	-	1,350	1,350	1,350	1,350	1,350
370-753-939.00 Automotive Services	160	421	500	500	500	500	500
370-753-943.00 Equipment Rental	3,379	3,896	2,600	2,625	2,650	2,680	2,710
370-753-956.00 Contingency	-	-	-	-	-	-	-
370-753-967.00 Fringe Benefits	6,284	5,399	5,200	5,250	5,300	5,350	5,400
	15,873	14,726	14,650	14,725	14,800	14,880	14,960
Total Expenditures	829,227	874,270	868,678	748,553	728,368	738,148	744,253

- continued -

City of Northville
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

DOWNTOWN DEVELOPMENT AUTHORITY (continued)

	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Expenditures (continued)							
Fund Balance Reserve							
370-999-999.00 Unallocated Reserve	-	-	-	293	31,476	33,105	38,072
	-	-	-	293	31,476	33,105	38,072
Total Budget	829,227	874,270	868,678	748,846	759,844	771,253	782,325
Analysis of Fund Balance:							
Beginning of Year			399,816	287,762	288,055	319,531	352,636
Revenues			756,624	748,846	759,844	771,253	782,325
Expenditures			(868,678)	(748,553)	(728,368)	(738,148)	(744,253)
End of Year			287,762	288,055	319,531	352,636	390,708

APPENDIX C

SHARED SERVICES

This “Shared Services” refers to community programs that exist through a partnership between the City of Northville, Charter Township of Northville and Northville Public Schools. This partnership provides economies of scale in the delivery of services and programs to the greater Northville community.

Contained in this part of the budget are the funding formulas, a description of each fund, graphs depicting revenues and expenditures, five year line item budgets and the capital improvement program.

The Parks and Recreation Commission has oversight responsibility for the following Funds administered by the City of Northville.

260 - Parks & Recreation Operating Fund

265 - Senior Adult Services Fund

261 - Parks & Recreation Capital Outlay Fund

266 - Senior Adult Services Capital Outlay Fund

Northville Youth Assistance is administered by Charter Township of Northville. A copy of their budget is also included in this section.

City of Northville
Line Item Budget for the Year Ended June 30, 2017 and
Five Year Plan – 2017 through 2021

Shared Services Overview

The City of Northville provides recreation, senior adult services and youth assistance services in partnership with the Charter Township of Northville. Northville Public Schools is a third partner to the agreement as they provide facility space for a portion of the activities. Collectively, this arrangement is referred to as the “Shared Services”. The shared services agreement was last updated in May 1999 when the cost-sharing formula was revised.

The table below summarizes the administration of the Shared Services programs.

Area of Responsibility	Northville Parks and Recreation (includes Northville Senior Services)	Northville Youth Assistance
Annual Audited Financial Statements	Separately Reported	Included with Northville Township
Accounting & Technology Systems	City of Northville	Northville Township
Administration (including Personnel, Financial Systems, Operating Policies)	City of Northville	Northville Township

The Shared Services budgets are presented in the City of Northville annual budget document for reference purposes only.

City of Northville
Shared Service Formula for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

The City of Northville and Northville Township jointly fund the Northville Parks and Recreation Commission (which includes the Senior Citizens program) and Northville Youth Assistance. The cost sharing formula, which was revised in June 1998, and again in May 1999 is shown in the tables below. Annually, the taxable values are updated.

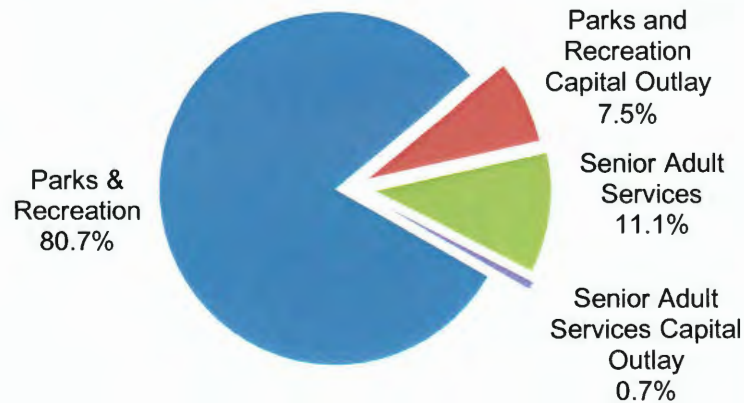
2016 Formula (for FY 2017)						FY 2017 Contribution to:		
	2016 Post- MBOR TV	TV %	2010 Population	Population %	Total	Parks & Recreation	Senior Citizens Services	Northville Youth Assistance
City	\$339,763,677	7.4%	5,970	8.7%	16.1%	\$162,988	\$30,493	\$18,010
Township	1,943,662,867	42.6%	28,497	41.3%	83.9%	\$851,855	\$159,373	\$94,530
	<u>\$2,283,426,544</u>	<u>50.0%</u>	<u>34,467</u>	<u>50.0%</u>	<u>100.0%</u>	<u>\$1,014,843</u>	<u>\$189,866</u>	<u>\$112,540</u>
2017 Formula (for FY 2018)						FY 2018 Contribution to:		
	2017 Post- MBOR TV	TV %	2010 Population	Population %	Total	Parks & Recreation	Senior Citizens Services	Northville Youth Assistance
City	\$353,555,598	7.5%	5,970	8.7%	16.2%	\$164,003	\$30,543	\$18,010
Township	2,005,280,348	42.5%	28,497	41.3%	83.8%	\$850,840	\$158,457	\$94,530
	<u>\$2,358,835,946</u>	<u>50.0%</u>	<u>34,467</u>	<u>50.0%</u>	<u>100.0%</u>	<u>\$1,014,843</u>	<u>\$189,000</u>	<u>\$112,540</u>
2018 Formula (for FY 2019)						FY 2019 Contribution to:		
	2017 Post- MBOR TV	TV %	2010 Population	Population %	Total	Parks & Recreation	Senior Citizens Services	Northville Youth Assistance
City	\$353,555,598	7.5%	5,970	8.7%	16.2%	\$164,003	\$30,543	\$18,010
Township	2,005,280,348	42.5%	28,497	41.3%	83.8%	\$850,840	\$158,457	\$94,530
	<u>\$2,358,835,946</u>	<u>50.0%</u>	<u>34,467</u>	<u>50.0%</u>	<u>100.0%</u>	<u>\$1,014,843</u>	<u>\$189,000</u>	<u>\$112,540</u>
2019 Formula (for FY 2020)						FY 2020 Contribution to:		
	2017 Post- MBOR TV	TV %	2010 Population	Population %	Total	Parks & Recreation	Senior Citizens Services	Northville Youth Assistance
City	\$353,555,598	7.5%	5,970	8.7%	16.2%	\$164,003	\$30,543	\$18,010
Township	2,005,280,348	42.5%	28,497	41.3%	83.8%	\$850,840	\$158,457	\$94,530
	<u>\$2,358,835,946</u>	<u>50.0%</u>	<u>34,467</u>	<u>50.0%</u>	<u>100.0%</u>	<u>\$1,014,843</u>	<u>\$189,000</u>	<u>\$112,540</u>
2020 Formula (for FY 2021)						FY 2020 Contribution to:		
	2017 Post- MBOR TV	TV %	2010 Population	Population %	Total	Parks & Recreation	Senior Citizens Services	Northville Youth Assistance
City	\$353,555,598	7.5%	5,970	8.7%	16.2%	\$164,003	\$30,543	\$18,010
Township	2,005,280,348	42.5%	28,497	41.3%	83.8%	\$850,840	\$158,457	\$94,530
	<u>\$2,358,835,946</u>	<u>50.0%</u>	<u>34,467</u>	<u>50.0%</u>	<u>100.0%</u>	<u>\$1,014,843</u>	<u>\$189,000</u>	<u>\$112,540</u>

Northville Parks & Recreation
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)

Northville Parks & Recreation Commission Total Expenditures - All Funds

In this summary, the total proposed FY2017-18 budget for the Northville Parks & Recreation Commission is compared with the projected totals for FY2016-17. All budget totals in this summary include interfund transfers out and, if any, increase to fund balance.

Fund	2016-17 Projected	2017-18 Proposed	Net Change	Percent Change
Parks & Recreation	\$ 2,206,197	\$ 2,237,886	\$ 31,689	1.44%
Parks and Recreation Capital Outlay	\$ 177,758	\$ 208,258	\$ 30,500	17.16%
Senior Adult Services	\$ 319,506	\$ 307,937	\$ (11,569)	-3.62%
Senior Adult Services Capital Outlay	\$ 20,000	\$ 20,300	\$ 300	1.50%
Total Parks & Recreation Funds	\$ 2,723,461	\$ 2,774,381	\$ 50,920	1.87%



**Northville Parks and Recreation
Full Time Equivalent Personnel**

Full Time Equivalent (FTE)

	FY17	FY18	FY19	FY20	FY21
<u>Parks & Recreation & Senior Adult Services</u>					
Director	1.00	1.00	1.00	1.00	1.00
Parks & Facilities Superintendent	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor - Programs	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor - Operations	1.00	1.00	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Services Supervisor	1.00	1.00	1.00	1.00	1.00
Clerk III	0.88	0.88	0.88	0.88	0.88
Clerk I	0.50	0.50	0.50	0.50	0.50
Transportation Coordinator	0.78	0.78	0.78	0.78	0.78
Program Coordinators	3.18	3.18	3.18	3.18	3.18
Scorekeepers	0.67	0.67	0.67	0.67	0.67
Park Seasonal	3.19	3.19	3.19	3.19	3.19
Office Assistants	0.61	0.61	0.61	0.61	0.61
Instructors	0.32	0.32	0.32	0.32	0.32
Other Program Functions	2.20	2.20	2.20	2.20	2.20
Bus Drivers	1.42	1.42	1.42	1.42	1.42
Building Attendants	4.20	4.20	4.20	4.20	4.20
Total FTE's	23.95	23.95	23.95	23.95	23.95
% Change in FTE's		0.0%	0.0%	0.0%	0.0%

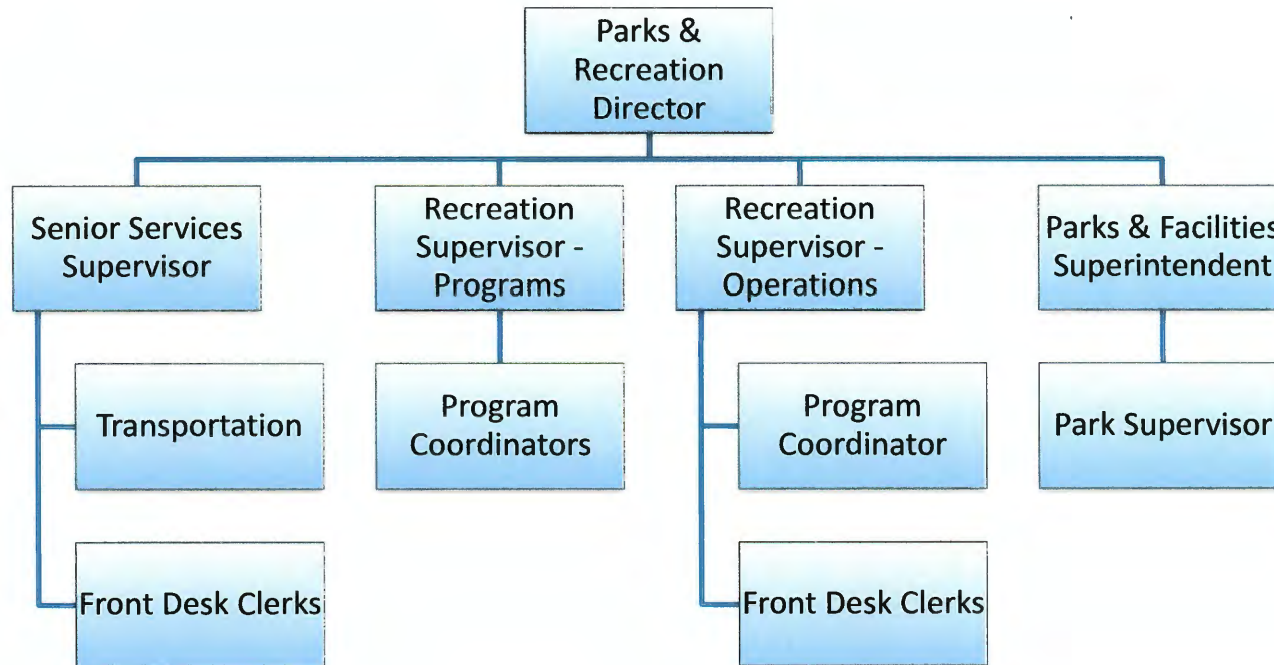
**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Parks and Recreation

FUND NUMBER: 260

SUPERVISOR: Parks and Recreation Director

WE CREATE COMMUNITY THROUGH PEOPLE, PARKS AND PROGRAMS



The above chart represents administrative staff. In addition, there are multiple part-time employees working as bus drivers, seasonal park maintenance, seasonal park attendants, building attendants, instructors, umpires, scorekeepers, and referees.

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021

Parks & Recreation - continued

General Description of Activity

The Parks and Recreation Department has been an essential shared service of the City of Northville and the Charter Township of Northville for over 30 years. The department serves the 34,800+ residents of both communities along with residents of the entire Northville School District. Responsibilities include operating two community centers and eleven parks located within the two communities. The department has received statewide recognition being a leader in providing quality enrichment, educational and social opportunities through sports, health and wellness, youth and senior programs.

A Parks and Recreation Commission, comprised of Township Board, City Council and Board of Education members provide policy direction for the programs, services, and operating guidelines of the department.

Proposed Fiscal Year Overview

The FY2018 budget is prepared with keeping the combined municipal contribution the same as the prior fiscal year. Staffing levels have been adjusted from the prior year, replacing 3 part-time Program Coordinator positions with 1 full-time Recreation Supervisor position. We have also replaced one full-time contractual Clerical position with a part-time Clerical employee. With these changes there has been an overall restructuring of positions and responsibilities within the Parks and Recreation Department. Fund balance will be approaching the 50% of expenditures level by the end of the current fiscal year, however with proposed capital improvements in the five year Capital Improvement Program (CIP), and funding legacy costs, that level is projected to drop to 16% by FY2021. The five year CIP, could change as the 5 Year Parks and Recreation Master Plan is completed during 2017, and as each year's budget is adopted. Staff will continue to evaluate all department assets and focus on developing revenue opportunities around the facilities. These measures include:

- Offer more community advertising opportunities and rental options to increase building and park revenue.
- Explore alternative marketing, printing, and advertising revenue options with the seasonal brochure.
- Expand sponsorship revenue through a Departmental program sponsorship effort, and the use of other marketing programs.
- Seek partnerships with local business and other external sources to expand programming and seek alternative funding opportunities.
- Integration of senior programming into general recreation programming to eliminate duplicate programs and better utilize department resources.

**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

Parks & Recreation - continued

Departmental Goals & Objectives

- Provide services/activities for “passive” park users, and for active programs in non-organized or drop-in format.
- Develop systems and procedures for routinely collecting and reporting participation data for all program, facility, and service areas with registrations, including resident/non-resident data.
- Launch new web site with internet registration and online features; creating a user-friendly based web site.
- Implement comprehensive marketing program for all areas of departmental programs, facilities, and services.
- Provide recreation programming and facilities that meet the leisure needs of the community, with an emphasis on “quality” over “quantity”.
- Continue with the development and connectivity of pathways by funds available through grant opportunities.
- Analyze and improve upon operational efficiencies in order to manage departmental expenses.
- Fully utilize computer software programs to improve customer service and administrative functions.
- Continue to maintain current infrastructure and seek ways to make improvements and/or enhancements.
- Increase public awareness and revenue generation through sponsorship/donation programs.

Performance Measures

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Number of Program Participants – Total	49,479	49,746	42,679	40,000	42,000
Number of Program Participants - Children (ages 0-17)	16,220	16,415	10,773	9,500	10,000
Number of Volunteer Hours	4,685	4,705	2,172	2,100	2,200
Number of Developed Parks	11	11	11	11	11
Efficiency & Effectiveness Measures					
Acreage Maintained per Full Time Park Employee	101.5	152.5	117.0	117.0	117.0

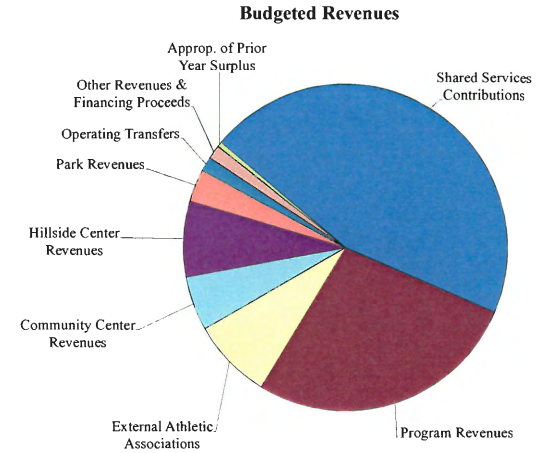
**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

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Northville Parks and Recreation Commission
Proposed 2017-18 Budget
(with historical comparative data)

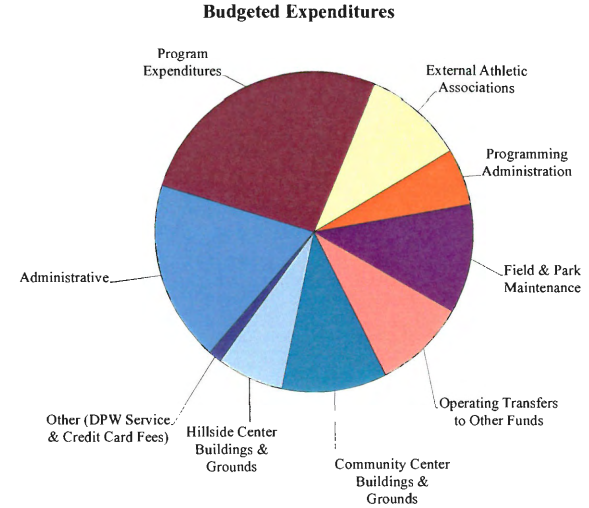
Revenues

	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Shared Services Contributions	\$ 1,014,843	\$ 1,014,843	\$ 1,014,843	45.3%
Program Revenues	717,186	601,052	610,500	27.3%
External Athletic Associations	183,990	180,452	178,840	8.0%
Community Center Revenues	114,461	117,420	120,400	5.4%
Hillside Center Revenues	166,376	165,200	167,200	7.5%
Park Revenues	185,657	72,700	72,700	3.2%
Operating Transfers	53,404	31,500	31,000	1.4%
Other Revenues & Financing Proceeds	42,866	23,030	31,000	1.4%
Approp. of Prior Year Surplus	-	-	11,403	0.5%
Total Revenues	\$ 2,478,783	\$ 2,206,197	\$ 2,237,886	100.0%



Expenditures

	FY16	FY17	FY18	FY18
	Actual	Projected	Proposed	% Total
Administrative	\$ 310,272	\$ 434,039	\$ 412,255	18.4%
Program Expenditures	718,619	596,727	591,485	26.5%
External Athletic Associations	214,030	206,866	226,696	10.1%
Programming Administration	208,953	156,710	129,675	5.8%
Field & Park Maintenance	264,739	249,599	249,374	11.1%
Operating Transfers to Other Funds	160,892	177,758	208,258	9.3%
Community Center Buildings & Grounds	206,802	210,805	239,105	10.7%
Hillside Center Buildings & Grounds	175,423	142,577	151,693	6.8%
Other (DPW Service & Credit Card Fees)	29,380	28,310	29,345	1.3%
Reserves	189,673	2,806	-	0.0%
Total Expenditures	\$ 2,478,783	\$ 2,206,197	\$ 2,237,886	100.0%



Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	FY 2018 % Increase (Decrease)
REVENUES								
Shared Services Contributions	1,014,843	1,014,843	1,014,843	1,014,843	1,014,843	1,014,843	1,014,843	0.00%
Program Revenues	998,015	901,176	781,504	789,340	790,633	798,565	800,569	1.00%
Community Center Revenues	130,026	114,461	117,420	120,400	120,400	120,400	120,400	2.54%
Hillside Center Revenues	172,261	166,376	165,200	167,200	167,200	167,200	167,200	1.21%
Park Revenues	87,052	185,657	72,700	72,700	72,700	72,700	72,700	0.00%
Other Revenues	35,707	42,866	23,030	31,000	31,000	31,000	31,000	34.61%
Operating Transfers	43,000	53,404	31,500	31,000	30,500	30,000	30,000	(1.59%)
Total Revenue	2,480,904	2,478,783	2,206,197	2,226,483	2,227,276	2,234,708	2,236,712	0.92%
Use of Fund Balance	84,815	-	-	11,403	286,595	213,406	216,332	(100.00%)
Total Budget	2,565,719	2,478,783	2,206,197	2,237,886	2,513,871	2,448,114	2,453,044	1.44%
EXPENDITURES								
Administrative	289,530	310,272	434,039	412,255	431,478	447,694	467,577	(5.02%)
Programming Administration	193,397	208,953	156,710	129,675	132,735	135,375	137,785	(17.25%)
Program Expenditures	988,356	932,649	803,593	818,181	821,065	825,153	827,275	1.82%
Credit Card Fees	18,805	17,842	17,000	17,500	18,000	18,000	18,000	2.94%
Fields & Park Maintenance	304,029	264,739	249,599	249,374	262,415	255,987	258,750	(0.09%)
DPW Services - General	272	772	-	-	-	-	-	0.00%
Community Dog Park	45,167	10,766	11,310	11,845	11,950	12,050	12,240	4.73%
Operating Transfers	302,896	160,892	177,758	208,258	434,258	350,000	318,322	17.16%
Community Center	221,836	206,802	210,805	239,105	242,270	246,110	248,185	13.42%
Hillside Building & Grounds	201,431	175,423	142,577	151,693	159,700	157,745	164,910	6.39%
Total Expenditures	2,565,719	2,289,110	2,203,391	2,237,886	2,513,871	2,448,114	2,453,044	1.57%
Fund Balance Reserve	-	189,673	2,806	-	-	-	-	100.00%
Total Budget	2,565,719	2,478,783	2,206,197	2,237,886	2,513,871	2,448,114	2,453,044	1.44%

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	FY 2018 % Increase (Decrease)
Analysis of Fund Balance								
Beginning of Year			1,121,446	1,124,252	1,112,849	826,254	612,848	
Revenues			2,206,197	2,226,483	2,227,276	2,234,708	2,236,712	
Expenditures			(2,203,391)	(2,237,886)	(2,513,871)	(2,448,114)	(2,453,044)	
End of Year			<u>1,124,252</u>	<u>1,112,849</u>	<u>826,254</u>	<u>612,848</u>	<u>396,516</u>	
Less Fund Balance Assignments:								
Assigned for Compensated Absences			21,223	14,144	14,144	14,144	14,144	
Assigned for Safety Town			4,446	3,446	2,946	2,446	1,946	
Total Assigned Fund Balance			<u>25,669</u>	<u>17,590</u>	<u>17,090</u>	<u>16,590</u>	<u>16,090</u>	
Unassigned Fund Balance, End of Year			<u>1,098,583</u>	<u>1,095,259</u>	<u>809,164</u>	<u>596,258</u>	<u>380,426</u>	

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Shared Services Contributions								
260-000-589.01	Township Contribution	852,869	851,855	851,855	850,840	850,840	850,840	850,840
260-000-590.01	City Contribution	161,974	162,988	162,988	164,003	164,003	164,003	164,003
		<u>1,014,843</u>	<u>1,014,843</u>	<u>1,014,843</u>	<u>1,014,843</u>	<u>1,014,843</u>	<u>1,014,843</u>	<u>1,014,843</u>
Program Revenues								
260-000-651.01	Adult Softball	26,952	29,365	25,000	25,000	25,000	25,000	25,000
260-000-651.02	Aquatics	107,146	88,567	5,522	-	-	-	-
260-000-651.03	Adult Basketball	13,561	12,718	12,500	12,500	12,500	12,500	12,500
260-000-651.05	Youth Basketball	100,695	102,902	85,760	87,000	87,000	87,000	87,000
260-000-651.06	Day Camp	12,515	17,436	15,000	19,500	19,500	19,500	19,500
260-000-651.09	Ski Club	50,258	46,814	41,330	41,000	41,000	41,000	41,000
260-000-651.10	Other Program Activities	187,425	168,031	160,000	165,000	165,000	165,000	165,000
260-000-651.14	Lacrosse	71,113	30,609	36,440	40,000	40,000	40,000	40,000
260-000-651.18	Adult Volleyball	32,227	31,659	35,000	35,000	35,000	35,000	35,000
260-000-651.19	Youth Volleyball	32,431	26,108	28,000	28,000	28,000	28,000	28,000
260-000-651.21	Safety Town donations	1,550	3,275	1,500	1,500	1,500	1,500	1,500
260-000-651.22	Safety Town	17,964	19,004	17,000	18,000	18,000	18,000	18,000
260-000-651.24	Health and Wellness	68,341	60,199	60,000	60,000	60,000	60,000	60,000
260-000-651.25	Tennis	50,071	63,354	65,000	65,000	65,000	65,000	65,000
260-000-651.27	Sand Volleyball	7,007	7,562	7,500	7,500	7,500	7,500	7,500
260-000-651.28	Concert Sponsorship	8,300	5,665	2,500	2,500	2,500	2,500	2,500
260-000-651.29	Other Program Donations	1,050	3,918	3,000	3,000	3,000	3,000	3,000
		<u>788,606</u>	<u>717,186</u>	<u>601,052</u>	<u>610,500</u>	<u>610,500</u>	<u>610,500</u>	<u>610,500</u>
Athletic Association Services								
260-000-682.01	NBSA Services Reimbursement	72,037	48,899	49,399	49,399	49,399	49,399	49,399
260-000-682.02	NSA Services Reimbursement	137,372	135,091	131,053	129,441	130,734	138,666	140,670
		<u>209,409</u>	<u>183,990</u>	<u>180,452</u>	<u>178,840</u>	<u>180,133</u>	<u>188,065</u>	<u>190,069</u>
Community Center Revenues								
260-000-659.10	Rental Revenue	95,638	76,696	72,000	75,000	75,000	75,000	75,000
260-000-659.11	Program Rental Revenue	34,191	37,410	45,000	45,000	45,000	45,000	45,000
260-000-659.31	Promotional Items/Fundraising	197	355	420	400	400	400	400
		<u>130,026</u>	<u>114,461</u>	<u>117,420</u>	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES (continued)								
Hillside Center Revenues								
260-000-659.40	Rental Revenue	60,272	56,476	54,000	56,000	56,000	56,000	56,000
260-000-659.41	Program Rental Revenue	110,496	108,991	110,000	110,000	110,000	110,000	110,000
260-000-659.43	Promotional Items/Fundraising	1,493	909	1,200	1,200	1,200	1,200	1,200
		172,261	166,376	165,200	167,200	167,200	167,200	167,200
Park Revenues								
260-000-592.00	Township Contribution - Pass thru from County	-	103,904	-	-	-	-	-
260-000-660.01	Facility Surcharge Fees	42,042	36,352	35,000	35,000	35,000	35,000	35,000
260-000-660.02	Brick Pavers	100	300	-	-	-	-	-
260-000-660.03	Park Rent	23,807	24,151	20,000	20,000	20,000	20,000	20,000
260-000-660.07	Other Donations	596	-	500	500	500	500	500
260-000-661.03	Concessions/Vending	-	175	200	200	200	200	200
260-000-675.02	Dog Park Donations	-	95	-	-	-	-	-
260-000-675.04	Dog Park User Fees	20,507	20,680	17,000	17,000	17,000	17,000	17,000
		87,052	185,657	72,700	72,700	72,700	72,700	72,700
Other Revenues								
260-000-586.00	Private Contributions/Donations	250	321	30	-	-	-	-
260-000-661.00	MMRMA RAP Grants	-	1,285	-	-	-	-	-
260-000-664.00	Interest - Investment Pool	2,075	10,505	1,450	1,450	1,450	1,450	1,450
260-000-664.20	Long Term Investment Earnings	-	-	9,400	4,100	4,100	4,100	4,100
260-000-664.30	Unrealized Market Change	-	-	(7,300)	-	-	-	-
260-000-664.40	Investment Pool Bank Fees	-	-	(2,150)	(2,150)	(2,150)	(2,150)	(2,150)
260-000-664.50	Investment Advisory Fees	-	-	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)
260-000-673.00	Gain on Disposal of Assets	399	19	-	-	-	-	-
260-000-694.03	Brochure Advertising	10,755	10,615	6,000	10,000	10,000	10,000	10,000
260-000-694.00	Miscellaneous	875	-	-	-	-	-	-
260-000-694.08	Non-Resident Admin Fee	21,353	20,121	17,000	19,000	19,000	19,000	19,000
	Total Other Revenues	35,707	42,866	23,030	31,000	31,000	31,000	31,000
Operating Transfers								
260-000-699.03	Contribution from Public Improv Fund	-	8,450	-	-	-	-	-
260-000-699.07	Contribution from DDA for Concerts	15,000	8,154	3,500	3,000	2,500	2,000	2,000
260-000-699.19	O/T from Senior Citizens	28,000	36,800	28,000	28,000	28,000	28,000	28,000
		43,000	53,404	31,500	31,000	30,500	30,000	30,000
	Total Revenue	2,480,904	2,478,783	2,206,197	2,226,483	2,227,276	2,234,708	2,236,712
FUND BALANCE RESERVE								
260-000-699.00	Appropriation of Prior Year Surplus	84,815	-	-	11,403	286,595	213,406	216,332
	Total Budget	2,565,719	2,478,783	2,206,197	2,237,886	2,513,871	2,448,114	2,453,044

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES								
Administrative								
260-692-706.00	Wages - Regular Full Time	67,281	78,492	78,705	111,815	114,545	117,340	118,830
260-692-706.33	Wages - Clerical	1,902	8,767	20,320	31,260	33,120	34,910	36,635
260-692-707.00	Wages - Regular Overtime	-	23	-	-	-	-	-
260-692-710.00	Wages - Part Time Admin	19,191	13,038	4,725	-	-	-	-
260-692-730.00	Postage	112	120	150	150	150	150	150
260-692-740.00	Operating Supplies	2,477	3,455	3,000	3,000	3,000	3,000	3,000
260-692-744.00	Uniforms & Clothing	-	-	100	300	300	300	300
260-692-801.00	Contracted Services	41,853	46,091	29,520	520	520	520	520
260-692-801.19	Contracted Program Services	6,497	13,476	10,410	10,410	10,410	10,410	10,410
260-692-801.31	Contracted Bookkeeping	11,560	12,140	12,750	13,390	14,060	14,760	15,500
260-692-801.34	Website Development/Maintenance	17,620	6,023	5,640	3,000	2,000	2,000	2,000
260-692-801.35	Internet Access Fees	682	508	565	575	585	595	605
260-692-802.01	Legal Services	5,413	2,582	2,500	2,500	2,500	2,500	2,500
260-692-802.04	Employee Physicals & Testing	-	-	100	-	-	-	-
260-692-805.00	Auditing Services	4,604	4,386	4,650	4,690	4,780	4,880	4,980
260-692-853.00	Telephone	2,703	603	760	760	760	760	760
260-692-864.00	Conferences & Meetings	515	125	820	1,200	1,900	1,200	1,200
260-692-864.01	Travel Expenses	383	727	600	800	1,600	400	1,200
260-692-900.00	Printing & Publishing	7,772	6,546	9,200	9,200	9,200	9,200	9,200
260-692-917.00	Workers Compensation Insurance	-	1,159	-	1,000	1,000	1,000	1,000
260-692-956.00	Contingencies	-	-	-	-	-	-	4,670
260-692-958.00	Membership & Dues	1,123	1,826	980	1,225	1,225	1,225	1,225
260-692-960.00	Education & Training	670	535	850	1,000	1,000	1,000	1,000
260-692-967.00	Fringe Benefits	41,757	49,825	51,450	71,915	77,925	81,625	82,725
260-692-967.04	Unfunded Pension Contributions	30,833	30,306	34,455	60,055	66,420	73,520	81,460
260-692-967.07	OPEB Contribution	-	-	126,344	43,880	43,048	43,039	42,287
260-692-967.09	Retiree Healthcare Costs	22,654	27,918	32,445	37,610	39,430	41,360	43,420
260-692-973.00	Capital Outlay - Equipment < \$5,000	1,928	1,601	3,000	2,000	2,000	2,000	2,000
		289,530	310,272	434,039	412,255	431,478	447,694	467,577

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Adult Basketball								
260-693-710.00	Wage/Salary-Temp/Str. Time	8,336	5,499	8,800	8,800	8,800	8,800	8,800
260-693-740.00	Operating Supplies	724	710	730	730	730	730	730
260-693-808.01	Forfeit Fee Deposits	168	(56)	-	-	-	-	-
260-693-942.01	Rental Facilities	2,025	3,000	3,000	3,000	3,000	3,000	3,000
260-693-967.00	Fringe Benefits	866	528	905	905	905	905	905
		<u>12,119</u>	<u>9,681</u>	<u>13,435</u>	<u>13,435</u>	<u>13,435</u>	<u>13,435</u>	<u>13,435</u>
Adult Softball								
260-694-706.00	Wage/Salary-Regular Full Time	-	151	-	-	-	-	-
260-694-710.00	Wage/Salary-Temp/Str. Time	10,968	13,830	15,020	15,020	15,020	15,020	15,020
260-694-740.00	Operating Supplies	4,521	5,802	5,100	5,100	5,100	5,100	5,100
260-694-801.00	Contracted Field Maintenance	1,100	2,000	600	1,500	1,500	1,500	1,500
260-694-808.00	Recreation Officials	430	120	125	125	125	125	125
260-694-808.01	Forfeit Fee Deposits	2,828	3,000	3,000	3,000	3,000	3,000	3,000
260-694-920.00	Utilities	1,326	1,352	1,400	1,400	1,400	1,400	1,400
260-694-967.00	Fringe Benefits	1,182	1,300	1,285	1,285	1,285	1,285	1,285
		<u>22,355</u>	<u>27,555</u>	<u>26,530</u>	<u>27,430</u>	<u>27,430</u>	<u>27,430</u>	<u>27,430</u>
Cultural Arts								
260-695-740.00	Operating Supplies	806	74	-	-	-	-	-
260-695-801.13	Contracted Instruction	22,600	12,145	-	-	-	-	-
		<u>23,406</u>	<u>12,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Aquatics								
260-696-710.00	Wages - Part Time	55,119	64,969	6,154	-	-	-	-
260-696-740.00	Operating Supplies	868	520	-	-	-	-	-
260-696-744.00	Uniforms	131	91	-	-	-	-	-
260-696-801.13	Contracted Instruction	4,350	5,335	-	-	-	-	-
260-696-804.01	Employee Physicals/Drug Testing	978	1,257	101	-	-	-	-
260-696-942.01	Rental-Facilities	34,000	34,500	2,875	-	-	-	-
260-696-960.00	Education & Training	519	725	-	-	-	-	-
260-696-967.00	Fringe Benefits	5,518	5,655	477	-	-	-	-
		<u>101,483</u>	<u>113,052</u>	<u>9,607</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Day Camp								
260-697-706.00	Wages - Administration	1,115	1,190	975	975	995	1,020	1,030
260-697-710.00	Wages - Counselors	6,895	4,972	10,000	10,000	10,000	10,000	10,000
260-697-712.04	Wages - Bus Drivers	16	48	-	-	-	-	-
260-697-740.00	Operating Supplies	1,504	1,144	1,200	1,200	1,200	1,200	1,200
260-697-804.01	Employee Physicals / Drug Testing	-	111	300	300	300	300	300
260-697-942.01	Rental - Facilities	100	375	740	750	750	750	750
260-697-967.00	Fringe Benefits	1,419	1,271	1,655	1,670	1,715	1,750	1,755
		11,049	9,111	14,870	14,895	14,960	15,020	15,035
Ski Club								
260-698-710.00	Wage/Salary Temp/Str. Time	1,444	2,025	2,175	1,630	1,630	1,630	1,630
260-698-740.00	Communications	65	178	20	20	20	20	20
260-698-744.00	Uniforms and Clothing	320	-	-	300	300	300	300
260-698-801.17	Contracted Bus Service	13,235	15,642	11,000	11,000	11,000	11,000	11,000
260-698-801.41	Resort Fees	24,996	24,016	20,000	20,000	20,000	20,000	20,000
260-698-967.00	Fringe Benefits	128	185	170	170	170	170	170
		40,188	42,046	33,365	33,120	33,120	33,120	33,120
Other Program Activities								
260-699-706.00	Wages - Full Time	1,672	1,720	1,585	1,460	1,495	1,525	1,545
260-699-710.00	Wages - Part Time	4,128	6,504	14,600	14,300	14,300	14,300	14,300
260-699-740.00	Operating Supplies	1,550	516	1,020	1,020	1,020	1,020	1,020
260-699-740.20	Supplies - Programs	890	103	500	500	500	500	500
260-699-740.21	Supplies - Events	1,745	1,622	2,000	2,000	2,000	2,000	2,000
260-699-740.22	Supplies - Trips	8,380	10,477	8,000	8,080	8,080	8,080	8,080
260-699-801.00	Contractual Services	17,711	14,881	5,025	3,500	3,500	3,500	3,500
260-699-801.13	Contracted Instruction	110,459	113,829	106,150	107,150	107,150	107,150	107,150
260-699-801.17	Contracted Bus Service	8,147	2,983	4,775	7,500	7,500	7,500	7,500
260-699-801.30	Tunes on Tuesday	-	-	4,000	5,000	5,000	5,000	5,000
260-699-917.00	Worker's Comp Insurance	1,231	-	-	-	-	-	-
260-699-942.01	Rental - Facilities	24,310	29,812	28,870	28,870	28,870	28,870	28,870
260-699-967.00	Fringe Benefits	1,518	1,839	2,625	2,435	2,500	2,550	2,560
		181,741	184,286	179,150	181,815	181,915	181,995	182,025

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Northville Baseball/Softball Association								
260-700-706.00	Wages - Field Preparation - Full Time	4,820	1,686	2,000	2,000	2,000	2,100	2,125
260-700-710.00	Wages - Part Time	5,271	4,341	4,000	5,200	5,200	5,200	5,200
260-700-726.01	Supplies-Maintenance\Repair	2,795	5,954	3,000	3,000	3,000	3,000	3,000
260-700-801.00	Contracted Field Maintenance	6,375	10,280	10,000	11,000	11,000	11,000	11,000
260-700-967.00	Fringe Benefits	3,920	1,532	1,605	1,730	1,795	1,885	1,900
260-700-967.03	Indirect Costs Allocation	40,806	36,855	41,482	43,965	44,807	45,327	45,751
		63,987	60,648	62,087	66,895	67,802	68,512	68,976
Soccer								
260-701-706.00	Wages - Field Preparation - Full Time	3,949	4,738	3,775	3,775	3,775	4,825	4,850
260-701-706.11	Wages - Field Preparation - Seasonal	19,826	17,692	15,000	19,465	19,465	19,465	19,465
260-701-707.00	Wages - Field Preparation - Overtime	451	-	-	-	-	-	-
260-701-726.03	Supplies-Field Maintenance	18,403	10,805	10,000	10,000	10,000	10,000	10,000
260-701-726.06	Soccer Field Restoration - Materials	-	-	5,000	10,000	10,000	10,000	10,000
260-701-967.00	Fringe Benefits	5,253	5,075	3,790	4,255	4,370	5,100	5,110
260-701-967.03	Indirect Costs Allocation	116,474	115,072	107,214	112,306	113,933	115,331	116,894
		164,356	153,382	144,779	159,801	161,543	164,721	166,319

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Lacrosse								
260-703-706.00	Wages - Full Time	380	348	100	100	100	100	100
260-703-710.00	Wages - Part Time	20,075	15,438	15,980	16,280	16,280	16,280	16,280
260-703-740.00	Supplies/Equipment	3,193	219	2,000	2,500	2,500	2,500	2,500
260-703-744.00	Uniforms	8,810	79	2,500	3,500	3,500	3,500	3,500
260-703-801.13	Contracted Instruction	26,306	15,217	12,000	15,000	15,000	15,000	15,000
260-703-801.43	League Fees	4,200	-	2,000	2,500	2,500	2,500	2,500
260-703-808.00	Officials	4,395	1,155	1,900	1,900	1,900	1,900	1,900
260-703-942.01	Facility Rental	2,592	975	-	-	-	-	-
260-703-967.00	Fringe Benefits	1,727	1,713	1,700	1,730	1,735	1,735	1,735
		71,678	35,144	38,180	43,510	43,515	43,515	43,515
Tennis								
260-704-706.00	Wages - Full Time	-	-	300	975	995	1,020	1,030
260-704-710.00	Wages - Part Time	7,029	6,351	5,750	-	-	-	-
260-704-740.00	Operating Supplies	660	466	450	500	500	500	500
260-704-801.13	Contracted Instruction	33,386	44,907	45,000	45,000	45,000	45,000	45,000
260-704-967.00	Fringe Benefits	731	522	600	645	690	725	730
		41,806	52,246	52,100	47,120	47,185	47,245	47,260
Youth Volleyball								
260-705-710.00	Wages - Temp / Part time Reg	12,781	13,952	18,725	18,860	18,860	18,860	18,860
260-705-726.00	Supplies	504	404	500	500	500	500	500
260-705-744.00	Uniforms & Clothing	33	-	535	535	535	535	535
260-705-801.00	Contractual Services	10,836	-	-	-	-	-	-
260-705-804.01	Employee Physicals & Drug Testing	202	78	150	150	150	150	150
260-705-942.01	Rental - Facilities	6,000	7,000	7,000	7,000	7,000	7,000	7,000
260-705-967.00	Fringe Benefits	1,299	1,322	1,920	1,935	1,935	1,935	1,935
		31,655	22,756	28,830	28,980	28,980	28,980	28,980
Sand Volleyball								
260-707-710.00	Wage/Salary-Part Time	4,325	4,944	5,200	4,700	4,700	4,700	4,700
260-707-740.00	Operating Supplies	662	1,218	1,150	1,150	1,150	1,150	1,150
260-707-808.01	Forfeit Fee Deposits	1,700	1,525	1,500	1,600	1,600	1,600	1,600
260-707-942.01	Rental Facilities	300	300	400	400	400	400	400
260-707-967.00	Fringe Benefits	450	441	560	435	435	435	435
		7,437	8,428	8,810	8,285	8,285	8,285	8,285

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Health and Wellness								
260-721-710.00	Wage/Salary-Part Time	35,652	28,781	28,000	33,325	33,325	33,325	33,325
260-721-726.00	Supplies	443	1,693	2,000	1,000	1,000	1,000	1,000
260-721-801.13	Contracted Instruction	10,103	21,096	16,000	16,000	16,000	16,000	16,000
260-721-804.01	Employee Physicals & Drug Tests	303	288	100	100	100	100	100
260-721-940.00	Facility Rent	8,450	7,000	7,000	7,000	7,000	7,000	7,000
260-721-967.00	Fringe Benefits	3,603	2,703	2,870	3,415	3,415	3,415	3,415
260-721-967.01	Unemployment Compensation	87	36	-	-	-	-	-
		58,641	61,597	55,970	60,840	60,840	60,840	60,840
Youth Basketball								
260-726-710.00	Wage/Salary-Part Time	31,580	42,344	42,350	42,350	42,350	42,350	42,350
260-726-740.00	Operating Supplies	2,336	1,895	2,050	2,050	2,050	2,050	2,050
260-726-744.00	Uniforms & Clothing	7,507	8,012	6,000	6,000	6,000	6,000	6,000
260-726-804.01	Employee Physicals & Drug Tests	1,106	1,038	530	530	530	530	530
260-726-808.00	Recreation Officials	5,516	364	300	300	300	300	300
260-726-940.00	Facility Rent	64,618	36,647	34,100	34,100	34,100	34,100	34,100
260-726-967.00	Fringe Benefits	3,017	3,791	4,340	4,340	4,340	4,340	4,340
260-726-967.010	Unemployment Compensation	-	10	15	-	-	-	-
		115,680	94,101	89,685	89,670	89,670	89,670	89,670
Adult Volleyball								
260-731-710.00	Wage/Salary-Part Time	13,363	12,677	15,110	11,815	11,815	11,815	11,815
260-731-726.00	Supplies	2,094	2,124	1,850	1,850	1,850	1,850	1,850
260-731-808.00	Recreation Officials	1,265	610	560	560	560	560	560
260-731-808.01	Forfeit Fee Deposits	4,685	4,536	4,500	4,500	4,500	4,500	4,500
260-731-940.00	Facility Rent	9,425	13,400	11,900	11,900	11,900	11,900	11,900
260-731-967.00	Fringe Benefits	1,484	1,062	1,550	1,210	1,210	1,210	1,210
		32,316	34,409	35,470	31,835	31,835	31,835	31,835

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Safety Town								
260-745-706.00	Wage/Salary-Regular Full Time	-	-	45	-	-	-	-
260-745-710.00	Wage/Salary-Temp/Str. Time	3,742	4,220	4,200	4,080	4,080	4,080	4,080
260-745-726.00	Supplies	346	112	350	350	350	350	350
260-745-726.05	Donation Expenditures	749	3,553	2,000	2,000	2,000	2,000	2,000
260-745-744.00	Uniforms & Clothing	110	333	300	300	300	300	300
260-745-804.01	Employee Physicals & Drug Tests	48	48	100	100	100	100	100
260-745-942.01	Rental-Facilities	3,075	3,300	3,300	3,300	3,300	3,300	3,300
260-745-967.00	Fringe Benefits	389	422	430	420	420	420	420
		8,459	11,988	10,725	10,550	10,550	10,550	10,550
Total Program Expenditures		988,356	932,649	803,593	818,181	821,065	825,153	827,275
Programming								
260-746-706.00	Wages - Regular Full Time	56,695	55,363	58,140	46,180	47,220	48,275	48,870
260-746-706.19	Wages - Regular Part Time	66,366	72,001	30,000	17,700	17,700	17,700	17,700
260-746-740.00	Operating Supplies	917	946	935	900	900	900	900
260-746-744.00	Uniforms & Clothing	-	-	300	300	300	300	300
260-746-784.01	Marketing/Advertising	-	239	200	500	500	500	500
260-746-804.01	Employee Physicals	182	159	200	50	50	50	50
260-746-864.00	Conferences & Meetings	1,075	21	100	300	300	300	300
260-746-864.01	Travel Expenses	776	110	100	600	600	600	600
260-746-900.00	Printing & Publishing	28,641	32,577	28,950	29,950	29,850	29,850	29,850
260-746-910.00	Liability & Property Ins Pool	49	32	20	60	60	60	60
260-746-956.00	Contingencies	-	-	-	-	-	-	1,470
260-746-958.00	Membership & Dues	280	55	400	415	415	415	415
260-746-960.00	Education & Training	314	48	200	400	400	400	400
260-746-967.00	Fringe Benefits	37,078	47,402	37,165	32,320	34,440	36,025	36,370
260-746-967.01	Unemployment Compensation	1,024	-	-	-	-	-	-
		193,397	208,953	156,710	129,675	132,735	135,375	137,785
Other Fees								
260-747-727.00	Credit Card Fees	18,805	17,842	17,000	17,500	18,000	18,000	18,000
		18,805	17,842	17,000	17,500	18,000	18,000	18,000

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Parks Equipment Maintenance								
260-749-706.00	Wage/Salaries - Full Time	3,639	2,151	4,000	4,000	4,000	4,050	4,200
260-749-710.00	Wage/Salaries - Part Time	2,872	1,819	500	650	650	650	650
260-749-740.00	Operating Supplies	4,615	2,771	1,900	1,900	1,900	1,900	1,900
260-749-740.03	Supplies - Building	-	25	800	800	800	800	800
260-749-744.01	Safety Equipment	345	-	300	400	400	400	400
260-749-751.00	Fuel & Oil	9,678	6,388	5,000	5,000	5,000	5,000	5,000
260-749-939.00	Automotive Service	6,095	4,776	2,500	4,000	5,000	5,000	5,000
260-749-939.01	Equipment Rental	-	-	500	500	500	500	500
260-749-956.00	Contingencies	-	-	-	-	-	-	130
260-749-967.00	Fringe Benefits	2,483	2,031	2,760	2,765	2,885	2,990	3,090
		29,727	19,961	18,260	20,015	21,135	21,290	21,670
EXPENDITURES (continued)								
Parks Administration								
260-752-706.00	Wages - Regular Full Time	71,921	68,574	39,480	41,290	43,240	43,490	44,120
260-752-710.00	Wages - Maintenance Seasonal	1,513	1,327	5,000	6,500	6,500	6,500	6,500
260-752-710.02	Wages - Supervision Seasonal	21,661	17,512	25,975	25,975	25,975	26,000	26,000
260-752-710.04	Wages - Park Scheduler	6,839	3,657	3,225	3,225	3,225	3,225	3,250
260-752-740.00	Operating Supplies	5,613	4,925	2,000	5,000	5,000	5,000	5,000
260-752-740.01	Communications	3,663	2,209	2,880	2,880	2,880	2,880	2,880
260-752-744.00	Uniforms	-	750	750	750	750	750	750
260-752-801.00	Contractual Services	3,000	2,100	1,600	1,600	1,600	1,600	1,600
260-752-801.35	Internet Access Fees	669	1,024	1,050	1,060	1,070	1,080	1,090
260-752-804.01	Employee Physicals & Drug Testing	189	401	400	400	400	400	400
260-752-910.00	Liability and Property Insurance Pool	2,212	1,788	1,170	3,660	3,770	3,880	4,000
260-752-920.00	Utilities - Rubbish Rolloff	4,263	5,537	5,100	5,100	5,250	5,250	5,250
260-752-942.02	Facility Rental	7,500	7,500	7,500	7,500	7,500	7,500	7,500
260-752-956.00	Contingencies	-	-	-	-	-	-	1,330
260-752-960.00	Education & Training	429	830	450	450	450	450	450
260-752-967.00	Fringe Benefits	49,843	51,992	32,090	33,445	36,175	37,160	37,550
260-752-967.01	Unemployment Costs	5,363	4,999	4,000	4,000	4,000	4,000	4,000
260-752-967.03	NSA/NBSA Cost Reallocation	(51,115)	(47,963)	(46,435)	(49,992)	(51,724)	(52,208)	(53,085)
		133,563	127,162	86,235	92,843	96,061	96,957	98,585

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Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
DPW Services - General								
260-753-706.00	Wage/Salaries - Full Time	48	298	-	-	-	-	-
260-753-943.00	Equipment Rental - City	172	164	-	-	-	-	-
260-753-967.00	Fringe Benefits	52	310	-	-	-	-	-
		<u>272</u>	<u>772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Dog Parks								
260-756-706.00	Wages - Regular Full Time	9,760	2,984	3,500	3,500	3,500	3,525	3,575
260-756-710.00	Wages - Regular Part Time	3,651	1,189	1,200	1,550	1,550	1,550	1,550
260-756-726.00	Supplies	15,846	2,533	1,875	1,875	1,875	1,875	1,875
260-756-775.00	Materials	672	75	400	400	400	400	400
260-756-801.00	Contractual Services	7,473	1,225	1,400	1,500	1,500	1,500	1,500
260-756-853.00	Telephone/Communications	551	550	550	600	600	600	600
260-756-920.01	Electric Power	55	-	-	-	-	-	-
260-756-956.00	Contingencies	-	-	-	-	-	-	110
260-756-967.00	Fringe Benefits	7,159	2,210	2,385	2,420	2,525	2,600	2,630
		<u>45,167</u>	<u>10,766</u>	<u>11,310</u>	<u>11,845</u>	<u>11,950</u>	<u>12,050</u>	<u>12,240</u>
Cabbagetown Park								
260-757-706.00	Wage/Salaries - Full Time	395	93	300	300	300	300	300
260-757-710.00	Wage/Salaries - Part Time	365	-	100	125	125	125	125
260-757-740.00	Operating Supplies	165	-	300	800	300	300	300
260-757-801.00	Contractual Services	950	1,065	1,065	1,065	1,065	1,065	1,065
260-757-910.00	Liability & Property Ins Pool	44	29	20	60	65	70	75
260-757-920.03	Water & Sewer Service	23	19	25	25	25	25	25
260-757-940.12	Irrigation System Supplies	-	-	200	200	200	200	200
260-757-956.00	Contingencies	-	-	-	-	-	-	10
260-757-967.00	Fringe Benefits	301	66	215	215	225	230	230
		<u>2,243</u>	<u>1,272</u>	<u>2,225</u>	<u>2,790</u>	<u>2,305</u>	<u>2,315</u>	<u>2,330</u>

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Northville Parks and Recreation Commission
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Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Coldwater Springs Nature Area								
260-758-706.00	Wage/Salaries - Full Time	1,339	412	300	300	300	300	300
260-758-710.00	Wage/Salaries - Part Time	1,269	640	2,000	2,595	2,595	2,595	2,595
260-758-740.00	Operating Supplies	2,604	8	360	390	390	390	390
260-758-801.00	Contractual Services	1,410	710	3,200	1,500	1,500	1,500	1,500
260-758-956.00	Contingencies	-	-	-	-	-	-	10
260-758-967.00	Fringe Benefits	1,046	312	410	470	480	485	485
		7,668	2,082	6,270	5,255	5,265	5,270	5,280
Fish Hatchery Park								
260-759-706.00	Wage/Salaries - Full Time	2,510	1,819	1,500	1,500	1,500	1,525	1,525
260-759-710.00	Wage/Salaries - Part Time	2,304	1,868	2,000	2,595	2,595	2,595	2,595
260-759-740.00	Operating Supplies	297	388	500	500	500	500	500
260-759-740.14	Tennis Court Supplies & Maintenance	1,030	-	1,000	1,000	1,000	1,000	1,000
260-759-801.00	Contractual Services	7,245	6,345	7,800	7,300	7,300	7,300	7,300
260-759-910.00	Liability & Property Ins Pool	160	106	70	210	220	230	240
260-759-920.01	Electrical Service	109	148	150	150	150	150	150
260-759-956.00	Contingencies	-	-	-	-	-	-	50
260-759-967.00	Fringe Benefits	1,812	1,381	1,260	1,320	1,360	1,405	1,405
260-759-967.03	NBSA Costs Reallocation	(4,216)	(3,465)	(3,017)	(3,177)	(3,193)	(3,218)	(3,237)
		11,251	8,590	11,263	11,398	11,432	11,487	11,528
Ford Field/Park								
260-760-706.00	Wage/Salaries - Full Time	4,888	2,371	3,000	3,000	3,000	3,050	3,100
260-760-710.00	Wage/Salaries - Part Time	6,304	3,791	2,700	3,500	3,500	3,500	3,500
260-760-740.00	Operating Supplies	1,659	1,380	1,400	1,400	1,400	1,400	1,400
260-760-740.13	Fort Griswold Maintenance	-	-	8,500	500	8,500	500	500
260-760-801.00	Contractual Services	532	8,328	10,000	9,000	9,000	10,000	9,000
260-760-910.00	Liability & Property Ins Pool	10,453	296	190	580	600	620	640
260-760-920.00	Utilities - Porta Johns	483	-	-	-	-	-	-
260-760-920.01	Electrical Service	2,498	2,331	2,700	2,700	2,700	2,700	2,700
260-760-920.03	Water & Sewer Service	4,051	-	4,000	4,000	4,000	4,000	4,000
260-760-940.12	Irrigation System Supplies	-	-	250	250	250	250	250
260-760-956.00	Contingencies	-	-	-	-	-	-	90
260-760-967.00	Fringe Benefits	3,855	1,960	2,305	2,385	2,475	2,560	2,590
260-760-967.03	NBSA Costs Reallocation	(7,507)	(4,696)	(5,283)	(5,417)	(5,442)	(5,631)	(5,520)
		27,216	15,761	29,762	21,898	29,983	22,949	22,250

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Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Henningson Park								
260-761-706.00	Wage/Salaries - Full Time	463	1,415	1,000	1,000	1,000	1,000	1,000
260-761-710.00	Wage/Salaries - Part Time	458	483	450	575	575	575	575
260-761-740.00	Operating Supplies	192	346	200	200	200	200	200
260-761-740.02	Chemicals	-	4,615	-	-	-	-	-
260-761-801.00	Contractual Services	3,580	532	4,100	4,100	4,100	4,100	4,100
260-761-920.03	Water & Sewer Service	325	213	700	700	700	700	700
260-761-940.12	Irrigation System Supplies	-	-	250	250	250	250	250
260-761-956.00	Contingencies	-	-	-	-	-	-	30
260-761-967.00	Fringe Benefits	359	887	645	660	690	705	705
260-761-967.03	NBSA Costs Reallocation	(2,177)	(3,556)	(2,607)	(2,667)	(2,680)	(2,687)	(2,700)
		3,200	4,935	4,738	4,818	4,835	4,843	4,860
Millennium Park								
260-762-706.00	Wage/Salaries - Full Time	6,195	3,675	4,000	4,000	4,000	4,075	4,175
260-762-710.00	Wage/Salaries - Part Time	6,577	6,281	7,000	9,080	9,080	9,080	9,080
260-762-740.00	Operating Supplies	4,898	3,799	4,300	4,800	4,500	4,500	4,500
260-762-753.00	Restroom/Concession Supplies	690	458	500	500	500	500	500
260-762-801.00	Contractual Services	26,374	24,905	24,000	25,000	25,000	25,000	25,000
260-762-920.01	Electrical Service	2,312	2,521	2,400	2,450	2,500	2,550	2,600
260-762-920.03	Water & Sewer Service	553	749	800	800	800	800	800
260-762-940.12	Irrigation System Supplies	875	-	1,000	1,000	1,000	1,000	1,000
260-762-956.00	Contingencies	-	-	-	-	-	-	130
260-762-967.00	Fringe Benefits	4,905	3,148	3,375	3,585	3,705	3,825	3,890
260-762-967.03	NSA/NBSA Costs Reallocation	(33,391)	(24,591)	(24,402)	(26,245)	(26,187)	(26,296)	(26,450)
		19,988	20,945	22,973	24,970	24,898	25,034	25,225

- continued -

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Community Park								
260-763-706.00	Wage/Salaries - Full Time	10,359	8,423	10,000	10,000	10,000	11,000	11,200
260-763-710.00	Wage/Salaries - Part Time	12,449	14,709	13,000	16,865	16,865	16,865	16,865
260-763-740.00	Operating Supplies	9,543	10,010	8,100	8,100	8,100	8,100	8,100
260-763-753.00	Restroom/Concession Supplies	1,792	1,269	1,100	1,100	1,100	1,100	1,100
260-763-801.00	Contractual Services	65,110	67,500	69,650	64,150	65,650	64,150	65,650
260-763-920.01	Electrical Service	8,667	9,785	10,000	10,000	10,000	10,000	10,000
260-763-920.02	Natural Gas Service	1,628	1,297	1,300	1,400	1,450	1,500	1,550
260-763-920.03	Water & Sewer Service	832	4,025	4,400	4,400	4,400	4,400	4,400
260-763-940.12	Irrigation System Supplies	976	1,469	1,500	1,500	1,500	1,500	1,500
260-763-956.00	Contingencies	-	-	-	-	-	-	340
260-763-967.00	Fringe Benefits	8,272	7,456	8,100	8,475	8,775	9,660	9,785
260-763-967.03	NSA/NBSA Costs Reallocation	(58,875)	(67,657)	(66,952)	(68,773)	(69,514)	(70,618)	(71,653)
		60,753	58,286	60,198	57,217	58,326	57,657	58,837
Sheldon Road Park								
260-764-706.00	Wage/Salaries - Full Time	180	-	100	100	100	100	100
260-764-710.00	Wage/Salaries - Part Time	524	318	1,200	1,550	1,550	1,550	1,550
260-764-740.00	Operating Supplies	-	-	100	100	100	100	100
260-764-801.00	Contractual Services	2,880	2,880	3,100	3,100	3,100	3,100	3,100
260-764-967.00	Fringe Benefits	171	32	200	235	240	240	240
		3,755	3,230	4,700	5,085	5,090	5,090	5,090
Town Square								
260-765-706.00	Wage/Salaries - Full Time	43	108	100	100	100	100	100
260-765-710.00	Wage/Salaries - Part Time	302	106	100	125	125	125	125
260-765-740.00	Operating Supplies	52	3	50	50	50	50	50
260-765-967.00	Fringe Benefits	63	88	70	75	75	80	80
		460	305	320	350	350	355	355

- continued -

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Veterans Memorial at Waterford Woods								
260-766-706.00	Wage/Salaries - Full Time	409	-	-	-	-	-	-
260-766-710.00	Wage/Salaries - Part Time	390	157	150	200	200	200	200
260-766-740.00	Operating Supplies	24	-	-	-	-	-	-
260-766-801.00	Contractual Services	885	881	900	900	900	900	900
260-766-967.00	Fringe Benefits	302	15	15	20	20	20	20
		2,010	1,053	1,065	1,120	1,120	1,120	1,120
Bennett Arboretum Pathway								
260-767-706.00	Wage/Salaries - Full Time	199	-	100	100	100	100	100
260-767-710.00	Wage/Salaries - Part Time	624	101	100	125	125	125	125
260-767-740.00	Operating Supplies	84	296	300	300	300	300	300
260-767-801.00	Contractual Services	1,095	750	1,000	1,000	1,000	1,000	1,000
260-767-967.00	Fringe Benefits	193	10	90	90	90	95	95
		2,195	1,157	1,590	1,615	1,615	1,620	1,620
Northville Community Center								
260-790-706.00	Wages - Regular Full Time	23,851	18,956	30,705	39,925	41,000	41,590	41,910
260-790-710.00	Wages - Building Attendants	70,346	63,388	61,875	61,875	61,875	61,875	61,875
260-790-740.00	Operating Supplies	5,701	4,573	4,500	5,000	5,000	5,000	5,000
260-790-744.00	Uniforms	-	136	300	300	300	300	300
260-790-776.00	Building Maintenance Supplies	3,576	3,908	4,000	4,000	4,000	4,000	4,000
260-790-801.00	Contractual Services	8,788	13,306	13,150	14,150	13,150	14,150	13,650
260-790-801.35	Internet & Cable Access Fees	1,560	1,542	1,000	1,020	1,040	1,060	1,080
260-790-853.02	Telephone	4,677	2,535	2,940	2,940	2,940	2,940	2,940
260-790-910.00	Liability & Property Ins. Pool	4,219	2,866	1,640	5,130	5,280	5,440	5,600
260-790-920.00	Utilities - Solid Waste Collection	422	523	450	460	470	480	490
260-790-920.01	Electrical Service	38,405	39,948	34,000	39,000	40,000	41,000	42,000
260-790-920.02	Natural Gas Service	19,178	16,273	21,000	21,000	21,000	21,000	21,000
260-790-920.03	Water & Sewer Service	1,993	1,940	2,000	2,000	2,000	2,000	2,000
260-790-931.00	Building Maintenance	15,101	13,578	6,250	9,250	9,250	9,250	9,250
260-790-956.00	Contingencies	-	-	-	-	-	-	880
260-790-967.00	Fringe Benefits	22,240	22,605	26,995	33,055	34,965	36,025	36,210
260-790-967.01	Unemployment Compensation	1,779	725	-	-	-	-	-
		221,836	206,802	210,805	239,105	242,270	246,110	248,185

- continued -

Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Hillside Building & Grounds								
260-791-706.00	Wages - Regular Full Time	22,999	17,027	20,885	30,105	30,825	31,465	31,860
260-791-710.00	Wages - Building Attendants	46,940	37,342	47,500	47,500	47,500	47,500	47,500
260-791-740.00	Operating Supplies	437	1,702	1,700	1,700	1,700	1,700	1,700
260-791-744.00	Uniforms	-	627	400	400	400	400	400
260-791-776.00	Building Maintenance Supplies	40	74	200	200	200	200	200
260-791-801.00	Contractual Services	5,212	3,571	5,800	1,500	6,000	1,500	6,000
260-791-853.00	Telephone/Communications	4,289	3,116	4,050	4,100	4,300	4,400	4,500
260-791-910.00	Liability & Property Ins. Pool	2,538	1,793	960	3,000	3,090	3,180	3,280
260-791-931.00	Building Maintenance	4,706	824	1,000	1,000	1,500	1,500	2,000
260-791-942.01	Rental - Facilities	93,100	91,118	41,082	37,013	37,750	38,510	39,280
260-791-956.00	Contingencies	-	-	-	-	-	-	570
260-791-967.00	Fringe Benefits	21,170	18,229	19,000	25,175	26,435	27,390	27,620
		201,431	175,423	142,577	151,693	159,700	157,745	164,910
Operating Transfers								
260-775-950.07	O/T to P&R Capital Outlay Fund	302,896	160,892	177,758	208,258	434,258	350,000	318,322
		302,896	160,892	177,758	208,258	434,258	350,000	318,322
	Total Expenditures	2,565,719	2,289,110	2,203,391	2,237,886	2,513,871	2,448,114	2,453,044
FUND BALANCE RESERVE								
260-999-999.00	Unallocated Reserve	-	189,673	2,806	-	-	-	-
	Total Budget	2,565,719	2,478,783	2,206,197	2,237,886	2,513,871	2,448,114	2,453,044
Analysis of Fund Balance								
	Beginning of Year			1,121,446	1,124,252	1,112,849	826,254	612,848
	Revenues			2,206,197	2,226,483	2,227,276	2,234,708	2,236,712
	Expenditures			(2,203,391)	(2,237,886)	(2,513,871)	(2,448,114)	(2,453,044)
	End of Year			1,124,252	1,112,849	826,254	612,848	396,516
Less Fund Balance Designations:								
	Assigned for Safety Town			3,946	3,446	2,946	2,446	1,946
	Assigned for Compensated Absences			14,144	14,144	14,144	14,144	14,144
	Total Assigned Fund Balance			18,090	17,590	17,090	16,590	16,090
	Unassigned Fund Balance, End of Year			1,106,162	1,095,259	809,164	596,258	380,426

**Northville Parks and Recreation Commission
Five Year Plan - 2017 through 2021
Program Activity Analysis - Direct Costs Only**

Program Expenditures only reflect direct costs charged to those programs. Indirect costs are included in the Administration and Programming Departments. If all indirect costs were to be allocated, most programs would show a loss.

Program Activity	FY16-17 Budgeted Revenues	FY16-17 Contribution Margin	FY16-17 Contribution Margin %	FY17-18 Budgeted Revenues	FY17-18 Contribution Margin	FY17-18 Contribution Margin %	FY18-19 Budgeted Revenues	FY18-19 Contribution Margin	FY18-19 Contribution Margin %	FY19-20 Budgeted Revenues	FY19-20 Contribution Margin	FY19-20 Contribution Margin %	FY20-21 Budgeted Revenues	FY20-21 Contribution Margin	FY20-21 Contribution Margin %
Adult basketball	12,500	(935)	-7.48%	12,500	(935)	-7.48%	12,500	(935)	-7.48%	12,500	(935)	-7.48%	12,500	(935)	-7.48%
Adult softball	25,000	(1,530)	-6.12%	25,000	(2,430)	-9.72%	25,000	(2,430)	-9.72%	25,000	(2,430)	-9.72%	25,000	(2,430)	-9.72%
Aquatics	5,522	(4,085)	-73.98%	-	-		-	-		-	-		-	-	
Day camp	15,000	130	0.87%	19,500	4,605	23.62%	19,500	4,540	23.28%	19,500	4,480	22.97%	19,500	4,465	22.90%
Ski club	41,330	7,965	19.27%	41,000	7,880	19.22%	41,000	7,880	19.22%	41,000	7,880	19.22%	41,000	7,880	19.22%
Lacrosse	36,440	(1,740)	-4.77%	40,000	(3,510)	-8.78%	40,000	(3,515)	-8.79%	40,000	(3,515)	-8.79%	40,000	(3,515)	-8.79%
Tennis	65,000	12,900	19.85%	65,000	17,880	27.51%	65,000	17,815	27.41%	65,000	17,755	27.32%	65,000	17,740	27.29%
Health and Wellness	60,000	4,030	6.72%	60,000	(840)	-1.40%	60,000	(840)	-1.40%	60,000	(840)	-1.40%	60,000	(840)	-1.40%
Youth basketball	85,760	(3,925)	-4.58%	87,000	(2,670)	-3.07%	87,000	(2,670)	-3.07%	87,000	(2,670)	-3.07%	87,000	(2,670)	-3.07%
Adult Volleyball	35,000	(470)	-1.34%	35,000	3,165	9.04%	35,000	3,165	9.04%	35,000	3,165	9.04%	35,000	3,165	9.04%
Youth Volleyball	28,000	(830)	-2.96%	28,000	(980)	-3.50%	28,000	(980)	-3.50%	28,000	(980)	-3.50%	28,000	(980)	-3.50%
Sand Volleyball	7,500	(1,310)	-17.47%	7,500	(785)	-10.47%	7,500	(785)	-10.47%	7,500	(785)	-10.47%	7,500	(785)	-10.47%
Safety town	17,000	6,275	36.91%	18,000	7,450	41.39%	18,000	7,450	41.39%	18,000	7,450	41.39%	18,000	7,450	41.39%
Other activities	160,000	(19,150)	-11.97%	165,000	(16,815)	-10.19%	165,000	(16,915)	-10.25%	165,000	(16,995)	-10.30%	165,000	(17,025)	-10.32%
Grand Total	594,052	(2,675)	-0.45%	603,500	12,015	1.99%	603,500	11,780	1.95%	603,500	11,580	1.92%	603,500	11,520	1.91%

**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

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**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Parks & Recreation – Capital Outlay Fund

FUND NUMBER: 261

SUPERVISOR: Parks & Recreation Director

General Description of Activity

This fund is used to record the debt service, capital improvement projects and property development expenditures for the Parks and Recreation Department. Revenue for these items is provided from the department’s general operating fund and donations.

Proposed Fiscal Year Overview

The proposed fiscal year 2018 budget includes parking lot maintenance, roof replacements on the concession buildings at Millennium and Community Parks, office chair replacement for Hillside offices, purchase of new marketing displays, two scoreboard replacements, and replacement of a utility vehicle for the Parks Maintenance Department. Debt service payments to Northville Township for the Northville Community Center and Recreation Center at Hillside renovation loans for FY18 total \$143,258.

Long Term Plan

The long-term plan is to develop and implement a method with dedicated funding for capital improvement purchases and park development in order to maintain quality facilities of the parks and recreation system. Locating funding opportunities through grants and partnerships to offset overall cost will be a priority for most capital projects. While maintaining and developing new revenue generating facilities will always be a priority, a current need is for the development of new “passive” and self-guided park areas such as non-motorized trails, garden and landscape “beautification” areas, and universally accessible play areas.

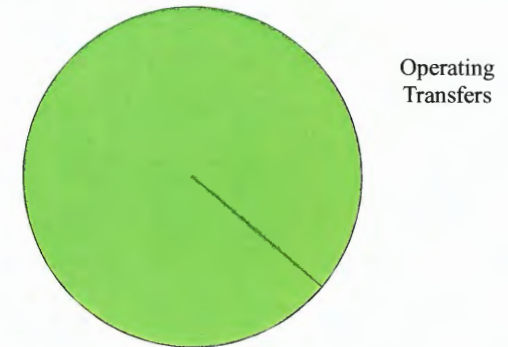
The final debt service payments for the Hillside Renovation will be in FY2019 and for the Northville Community Center will be FY2021. Projects planned for fiscal years 2019 through 2021 include: parking lot maintenance, a playground structure at Fish Hatchery Park, replacement of the Fort Griswold play structure, restrooms at Ford Field, purchase of a pickup truck, replacement of a dump truck box, and replacement of a backhoe. The projects listed in the CIP are strictly maintenance and replacement items. The plan does not include any new improvements or facilities at this time, however, those are things that should be discussed and considered for potential funding sources.

City of Northville
Proposed 2017-18 Parks & Recreation Capital Outlay Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Grants & Donations	1,500	-	-	0.0%
Operating Transfers	160,892	177,758	208,258	100.0%
Total Revenues	\$ 162,392	\$ 177,758	\$ 208,258	100.0%

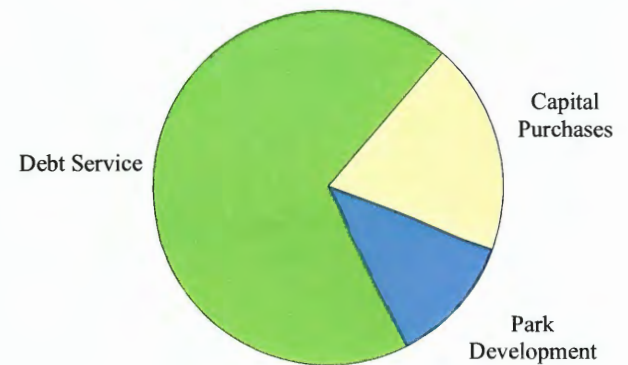
FY2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Park Development	\$ 8,743	\$ 34,500	\$ 25,000	12.0%
Debt Service	143,258	143,258	143,258	68.8%
Capital Purchases	10,391	-	40,000	19.2%
Total Expenditures	\$ 162,392	\$ 177,758	\$ 208,258	100.0%

FY2017-18 Budgeted Expenditures



Northville Parks and Recreation Commission - Capital Outlay Fund
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Contributions for Capital Projects								
Other Revenues								
261-000-696.00	Donations	500	1,500	-	-	-	-	-
		500	1,500	-	-	-	-	-
Operating Transfers								
261-000-699.11	Operating Transfer from Parks & Recreation Fund	302,896	160,892	177,758	208,258	434,258	350,000	318,322
		302,896	160,892	177,758	208,258	434,258	350,000	318,322
	Total Revenue	303,396	162,392	177,758	208,258	434,258	350,000	318,322
FUND BALANCE RESERVE								
261-000-699.00	Appropriation of Prior Year Surplus	-	-	-	-	-	-	-
	Total Budget	303,396	162,392	177,758	208,258	434,258	350,000	318,322

- continued -

Northville Parks and Recreation Commission - Capital Outlay Fund
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES								
Park Development								
261-754-801.00	Contractual Services	-	-	12,000	6,000	16,000	-	-
261-754-811.00	Planning	-	-	15,000	-	-	-	-
261-754-973.00	General Park Development < \$5,000	-	8,743	-	4,000	-	-	-
261-754-977.00	General Park Development > \$5,000	8,450	-	7,500	15,000	260,000	200,000	200,000
		8,450	8,743	34,500	25,000	276,000	200,000	200,000
Debt Service								
261-944-990.04	Township Debt - Principal	143,258	143,258	143,258	143,258	143,258	115,000	13,822
		143,258	143,258	143,258	143,258	143,258	115,000	13,822
Capital Purchases								
261-902-973.00	Equipment < \$5,000	3,384	10,391	-	7,000	-	-	4,500
261-902-977.00	Equipment > \$5,000	148,304	-	-	33,000	15,000	35,000	100,000
		151,688	10,391	-	40,000	15,000	35,000	104,500
	Total Expenditures	303,396	162,392	177,758	208,258	434,258	350,000	318,322
FUND BALANCE RESERVE								
261-999-999.00	Reserve	-	-	-	-	-	-	-
	Total Budget	303,396	162,392	177,758	208,258	434,258	350,000	318,322
Analysis of Fund Balance								
	Beginning of Year			11,687	11,687	11,687	11,687	11,687
	Revenues			177,758	208,258	434,258	350,000	318,322
	Expenditures			(177,758)	(208,258)	(434,258)	(350,000)	(318,322)
	End of Year (Assigned for Hillside Improvements)			11,687	11,687	11,687	11,687	11,687

**Northville Parks & Recreation Capital Outlay Fund
For the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021**

Installment Purchases, Loans, & Other Commitments

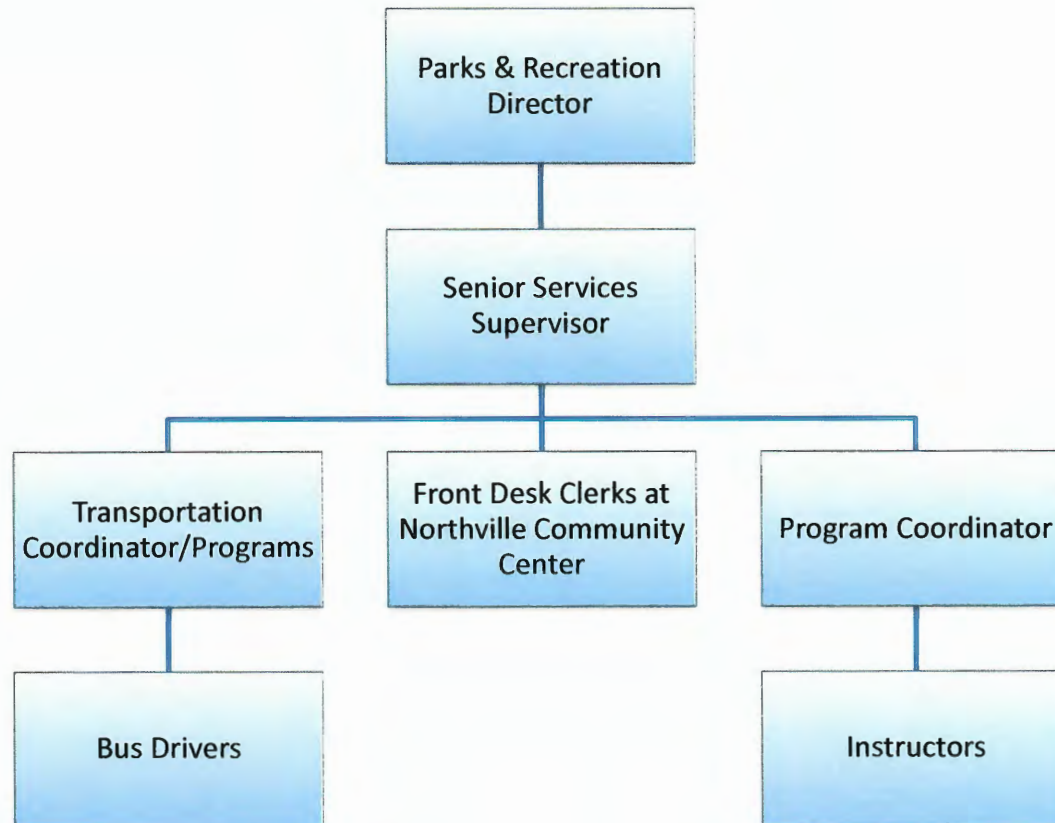
<u>GENERAL LOANS</u>	Account Number	2016-17	2017-18	2018-19	2019-20	2020-21
Hillside Renovation Financed FY2002; Charter Township of Northville (\$423,867) Interest Waived; Final Payment Due 12/31/18	Principal	28,258	28,258	28,258		
Senior Community Center Renovation Financed FY2004; Charter Township of Northville (\$1,445,009) Interest Waived; Final Payment Due 6/30/21	Principal	115,000	115,000	115,000	115,000	13,822
	261-944-990.04	<u>\$ 143,258</u>	<u>\$ 143,258</u>	<u>\$ 143,258</u>	<u>\$ 115,000</u>	<u>\$ 13,822</u>

**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Senior Adult Services

FUND NUMBER: 265

SUPERVISOR: Parks and Recreation Director



**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

Senior Adult Services - continued

General Description of Activity

The Senior Services division of the Parks and Recreation Department provides a variety of programs, services, and resources for residents age 50 and older of the City of Northville and the Charter Township of Northville. An advisory board of residents and elected officials offer input and feedback on activities, services, facilities, and program guidelines.

Senior services benefit the residents of Northville by offering a sense of belonging, promoting healthy lifestyle choices, and fostering human development. By the year 2030, 18% of the City population and 27% of the Township population is expected to be age 65 and older, but many do not identify with the term “senior citizen”.

Proposed Fiscal Year Overview

Integration of senior programs and services with general recreation programming will continue in FY2018 in order to eliminate duplicated programs and more effective use of department resources. Facility rental opportunities are continuing to be explored and expanded to help increase building use and revenue. It is more critical than ever to understand the needs of our senior residents and to develop community resources and partnerships. Collaboration in order to provide those services they identify as essential. Staff is continually assessing the community needs and revenue opportunities.

CDBG funding in the amount of \$9,821 is expected to be to be utilized for senior services from the City. Northville Township no longer contributes CDBG funds for senior services. Senior Alliance provides funding for both staffing & transportation.

Funds are proposed to be transferred annually to the Senior Adult Services Capital Outlay Fund to reserve funds for future building improvement needs as funds are available. The operating transfer for FY2018 is \$20,000.

**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

Senior Services - continued

Department Goals & Objectives

- Provide opportunities, new experiences, and advocacy to all older adults in the community, promoting dignity, personal growth, friendship, independence, and improved quality of life.
- Continue exploring methods for resident input to help determine program and service priorities.
- Continue to coordinate with other departments, agencies and communities to reduce duplication and increase efficiency without reduction of service.
- Offer recreation activities that promote healthy lifestyles. Partner with local hospitals and health care providers.
- Expand senior travel program through contracted services.
- Increase sponsorships and donations from outside agencies to increase alternative funding sources.

Performance Measures

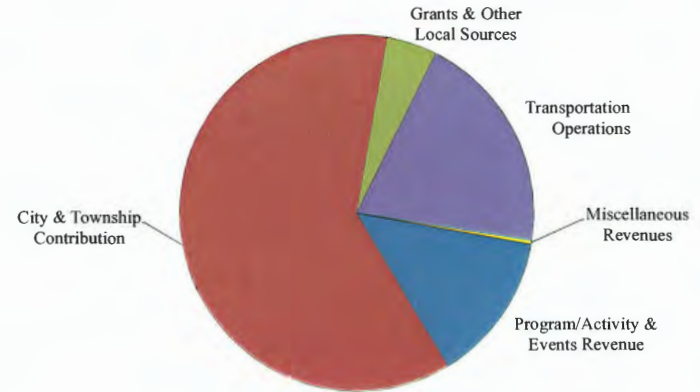
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Inputs & Outputs					
Amount of City Community Development Grant Revenue	\$13,502	\$5,182	\$6,861	\$9,821	\$9,821
Curb to Curb Transportation Users	3,584	4,039	4,292	4,300	4,500
Volunteer Hours	500	500	320	335	350
Income Tax Preparation	384	391	401	400	400

Northville Senior Adult Services
Proposed 2017-18 Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Program/Activity & Events Revenue	\$ 48,137	\$ 49,100	\$ 42,000	13.6%
City & Township Contribution	186,143	189,866	189,000	61.4%
Grants & Other Local Sources	15,568	15,466	14,181	4.6%
Transportation Operations	49,915	62,874	61,786	20.1%
Miscellaneous Revenues	3,077	200	970	0.3%
Contributions from Other Funds	-	2,000	-	0.0%
Appropriation of Prior Year Surplus	6,460	-	-	0.0%
Total Revenues	\$ 309,300	\$ 319,506	\$ 307,937	100.0%

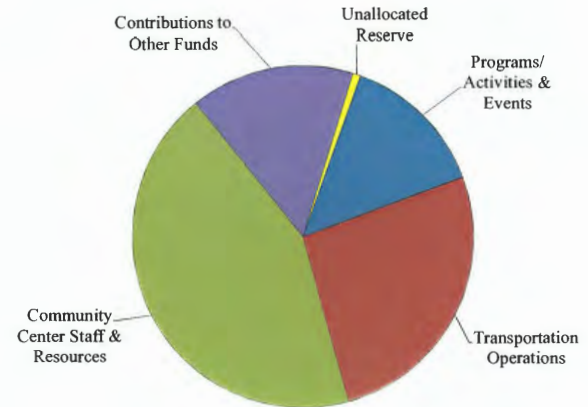
FY2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Programs/ Activities & Events	\$ 34,200	\$ 43,185	\$ 42,545	13.8%
Transportation Operations	77,180	82,505	81,105	26.3%
Community Center Staff & Resources	147,120	134,340	134,010	43.5%
Contributions to Other Funds	50,800	48,000	48,000	15.6%
Unallocated Reserve	-	11,476	2,277	0.7%
Total Expenditures	\$ 309,300	\$ 319,506	\$ 307,937	100.0%

FY2017-18 Budgeted Expenditures



Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	FY 2018 % Increase (Decrease)
REVENUES								
Program/Activity & Events Revenue	43,333	48,137	49,100	42,000	42,000	42,000	42,000	(14.46%)
City & Township Contribution	186,143	186,143	189,866	189,000	189,000	189,000	189,000	(0.46%)
Grants & Other Local Sources	12,283	15,568	15,466	14,181	14,181	14,181	14,181	(8.31%)
Transportation Operations	63,195	49,915	62,874	61,786	51,786	51,786	51,786	(1.73%)
Miscellaneous Revenues	2,078	3,077	200	970	970	970	970	385.00%
Operating Transfers	-	-	2,000	-	-	-	-	(100.00%)
Total Revenues	307,032	302,840	319,506	307,937	297,937	297,937	297,937	(3.62%)
Use of Fund Balance Reserve	12,770	6,460	-	-	-	-	-	0.00%
Total Budget	319,802	309,300	319,506	307,937	297,937	297,937	297,937	(3.62%)
EXPENDITURES								
Programs/Activities & Events	29,637	34,200	43,185	42,545	42,605	42,655	42,655	(1.48%)
Transportation Operations	83,662	77,180	82,505	81,105	81,240	81,385	81,530	(1.70%)
Senior Center Staff & Resources	133,503	147,120	134,340	134,010	138,385	142,680	145,085	(0.25%)
Contributions to Other Funds	73,000	50,800	48,000	48,000	28,000	28,000	28,000	0.00%
Cost Containment Initiative	-	-	-	-	-	-	-	0.00%
Total Expenditures	319,802	309,300	308,030	305,660	290,230	294,720	297,270	(3.42%)
Unallocated Reserve	(12,770)	-	11,476	2,277	7,707	3,217	667	0.00%
Total Budget	307,032	309,300	319,506	307,937	297,937	297,937	297,937	(3.62%)
Fund Balance Analysis								
Beginning of Year			293,461	304,937	307,214	314,921	318,138	
Revenues			319,506	307,937	297,937	297,937	297,937	
Expenditures			(308,030)	(305,660)	(290,230)	(294,720)	(297,270)	
Total Fund Balance, End of Year			304,937	307,214	314,921	318,138	318,805	
Fund Balance - Reserved or Designated (included in Fund Balance, above)								
Designated Transportation, End of Year			19,334	19,334	19,334	19,334	19,334	
Total Fund Balance - Reserved or Designated, End of Year			19,334	19,334	19,334	19,334	19,334	
Fund Balance - Unreserved and Undesignated, End of Year								
			285,603	287,880	295,587	298,804	299,471	

Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
Program/Activity & Events Revenue								
265-000-659.31	Promotional/Fundraising	116	-	-	-	-	-	-
265-000-675.01	Classes & Activities	23,196	26,309	20,000	20,000	20,000	20,000	20,000
265-000-675.03	Cards & Games	5,668	5,702	5,600	6,000	6,000	6,000	6,000
265-000-679.00	Refreshment Contributions	1,216	1,100	500	1,000	1,000	1,000	1,000
265-000-681.00	Event Ticket & Admissions	13,137	15,026	23,000	15,000	15,000	15,000	15,000
		43,333	48,137	49,100	42,000	42,000	42,000	42,000
City & Township Contribution								
265-000-589.03	Township Contribution	156,434	156,248	159,373	158,457	158,457	158,457	158,457
265-000-590.03	City Contribution	29,709	29,895	30,493	30,543	30,543	30,543	30,543
		186,143	186,143	189,866	189,000	189,000	189,000	189,000
Grants & Other Local Sources								
265-000-586.00	Private Contributions/Donations	68	197	500	1,000	1,000	1,000	1,000
265-000-586.13	Sponsorships - Programs	-	1,000	451				
265-000-588.02	Senior Alliance Staffing	7,033	7,510	4,694	3,360	3,360	3,360	3,360
265-000-588.06	CDBG Programming - City	5,182	6,861	9,821	9,821	9,821	9,821	9,821
		12,283	15,568	15,466	14,181	14,181	14,181	14,181
Transportation Operations								
265-000-588.04	SMART Transportation	37,666	37,044	36,422	36,422	36,422	36,422	36,422
265-000-588.07	Senior Alliance Transportation	3,587	4,577	3,152	2,064	2,064	2,064	2,064
265-000-680.03	Contracted Trips	-	-	5,000	5,000	5,000	5,000	5,000
265-000-680.04	Curb to Curb Service	11,534	8,124	8,000	8,000	8,000	8,000	8,000
265-000-680.05	Donations & Contributions	10,408	170	10,300	10,300	300	300	300
		63,195	49,915	62,874	61,786	51,786	51,786	51,786

- continued -

Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES (continued)								
Miscellaneous Revenues								
265-000-664.00	Interest - Investment Pool	438	2,421	370	370	370	370	370
265-000-664.20	Long Term Investment Earnings			2,160	1,000	1,000	1,000	1,000
265-000-664.30	Unrealized Market Change			(1,930)				
265-000-664.40	Investment Pool Bank Fees			(275)	(275)	(275)	(275)	(275)
265-000-664.50	Investment Advisory Fees			(325)	(325)	(325)	(325)	(325)
265-000-665.00	Newsletter Subscriptions	-	86	200	200	200	200	200
265-000-665.01	Newsletter Advertising	1,640	570	-	-	-	-	-
		2,078	3,077	200	970	970	970	970
Operating Transfers								
265-000-699.24	O/T from Sr. Srv. Capital Outlay Fund	-	-	2,000	-	-	-	-
		-	-	2,000	-	-	-	-
	Total Revenues	307,032	302,840	319,506	307,937	297,937	297,937	297,937
Use of Fund Balance								
265-000-699.00	Use of Fund Balance Reserve	12,770	6,460	-	-	-	-	-
	Total Budget	319,802	309,300	319,506	307,937	297,937	297,937	297,937

- continued -

Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
EXPENDITURES								
Programs/ Activities & Events								
265-290-708.06	Wages - Instructors	6,718	8,131	11,615	11,615	11,615	11,615	11,615
265-290-740.00	Refreshment Supplies	2,042	1,761	1,870	1,880	1,890	1,890	1,890
265-290-740.04	Instructional Class Supplies	434	407	500	500	500	500	500
265-290-740.10	Cards and Games Supplies	-	71	100	100	100	100	100
265-290-740.11	Special Events Supplies	6,805	9,577	6,410	6,460	6,510	6,560	6,560
265-290-801.13	Contracted Instruction	-	-	1,000	1,000	1,000	1,000	1,000
265-290-801.28	Trip Tickets and Admissions	12,939	13,398	15,700	15,000	15,000	15,000	15,000
265-290-808.08	Contracted Trips	-	-	4,800	4,800	4,800	4,800	4,800
265-290-967.00	Fringe Benefits	699	855	1,190	1,190	1,190	1,190	1,190
		29,637	34,200	43,185	42,545	42,605	42,655	42,655
Transportation Operations								
265-293-706.20	Wages Transportation Coordinator	17,284	18,438	20,240	20,240	20,240	20,240	20,240
265-293-712.03	Wages Bus Driver Out of Area Trip	1,655	804	1,935	1,935	1,935	1,935	1,935
265-293-712.04	Wages Bus Driver - Curb to Curb	34,167	33,276	32,120	32,120	32,120	32,120	32,120
265-293-740.00	Transportation Supplies	123	-	100	100	100	100	100
265-293-744.00	Uniforms	-	-	200	200	200	200	200
265-293-751.00	Fuel & Oil	6,991	5,932	3,500	3,525	3,550	3,575	3,600
265-293-751.01	Bus Maintenance	15,194	10,329	17,500	13,500	13,500	13,500	13,500
265-293-804.01	Employee Physicals/Drug Testing	279	532	350	350	350	350	350
265-293-853.00	Telephone/Communications	121	140	150	150	150	150	150
265-293-910.00	Liability and Property Insurance Pool	2,537	2,029	1,215	3,790	3,900	4,020	4,140
265-293-960.00	Education & Training	35	-	50	50	50	50	50
265-293-967.00	Fringe Benefits	5,276	5,672	5,145	5,145	5,145	5,145	5,145
265-293-967.01	Unemployment Costs	-	28	-	-	-	-	-
		83,662	77,180	82,505	81,105	81,240	81,385	81,530

- continued -

Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
EXPENDITURES (continued)								
Senior Center Staff & Resources								
265-292-706.00	Wages Full Time	73,707	69,245	59,475	53,205	54,525	55,895	56,590
265-292-708.00	Wages Part Time	11,869	19,143	20,900	20,900	20,900	20,900	20,900
265-292-728.00	Office Supplies	1,324	1,634	1,550	1,550	1,550	1,550	1,550
265-292-730.00	Postage	377	319	400	400	400	400	400
265-292-801.19	Technology Support & Services	1,955	4,086	3,195	3,220	3,245	3,270	3,270
265-292-801.34	Web Site Maintenance	4,682	1,229	900	300	300	300	300
265-292-801.35	Internet Access Fees	372	277	310	320	330	340	340
265-292-802.01	Legal Services	-	100	100	100	100	100	100
265-292-804.01	Employee Physicals & Drug Tests	35	383	200	200	200	200	200
265-292-805.00	Auditing Services	2,302	2,193	2,325	2,345	2,390	2,440	2,490
265-292-864.00	Conferences & Meetings	-	-	300	300	300	300	300
265-292-864.01	Travel Expenses	653	492	600	600	600	600	600
265-292-900.00	Printing & Publishing	4,052	3,318	675	700	725	750	750
265-292-910.00	Liability & Property Insurance	1,349	991	590	1,840	1,900	1,960	2,020
265-292-939.01	Equipment Rental Services	3,281	2,695	3,600	3,600	3,600	3,600	3,600
265-292-956.00	Contingencies	-	-	-	-	-	-	770
265-292-958.00	Membership & Dues	195	55	285	290	290	290	290
265-292-960.00	Education & Training	-	-	255	255	255	255	255
265-292-967.00	Fringe Benefits	19,623	32,271	31,350	36,200	38,695	41,040	41,450
265-292-967.02	Overhead - Admin & Records	4,100	4,310	4,530	4,760	5,000	5,250	5,510
265-292-967.09	Retiree Healthcare Costs	3,627	4,379	2,800	2,925	3,080	3,240	3,400
		133,503	147,120	134,340	134,010	138,385	142,680	145,085
Contributions to Other Funds								
265-775-950.04	Oper Tsfr to Capital Outlay Fund	45,000	14,000	20,000	20,000	-	-	-
265-775-950.05	Oper Tsfr to Parks & Recreation	28,000	36,800	28,000	28,000	28,000	28,000	28,000
		73,000	50,800	48,000	48,000	28,000	28,000	28,000

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Northville Senior Adult Services
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
	Total Expenditures	319,802	309,300	308,030	305,660	290,230	294,720	297,270
Analysis of Fund Balance								
265-999-999.00	Unallocated Reserve	(12,770)	-	11,476	2,277	7,707	3,217	667
	Total Budget	307,032	309,300	319,506	307,937	297,937	297,937	297,937
Fund Balance Analysis								
	Beginning of Year			293,461	304,937	307,214	314,921	318,138
	Revenues			319,506	307,937	297,937	297,937	297,937
	Expenditures			(308,030)	(305,660)	(290,230)	(294,720)	(297,270)
	Total Fund Balance, End of Year			304,937	307,214	314,921	318,138	318,805
Fund Balance - Assigned (included in Fund Balance, above)								
	Assigned for Transportation & Compensated Absences, End of Year			19,334	19,334	19,334	19,334	19,334
	Total Fund Balance - Assigned, End of Year			19,334	19,334	19,334	19,334	19,334
Fund Balance - Unassigned, End of Year								
				285,603	287,880	295,587	298,804	299,471

**Northville Parks and Recreation Commission
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Senior Services – Capital Outlay Fund

FUND NUMBER: 266

SUPERVISOR: Parks & Recreation Director

General Description of Activity

This fund is used to record the revenue for and expenditures of capital improvement projects for the Northville Community Center.

Proposed Fiscal Year Overview

Six office chairs, the refrigerator, and the HVAC control unit are proposed to be replaced in fiscal year 2018. An annual operating transfer from the Senior Adult Services Fund will be recorded in this fund to reserve funds for future building improvements as funds are available. For FY2018 the amount proposed is \$20,000.

Long Term Plan

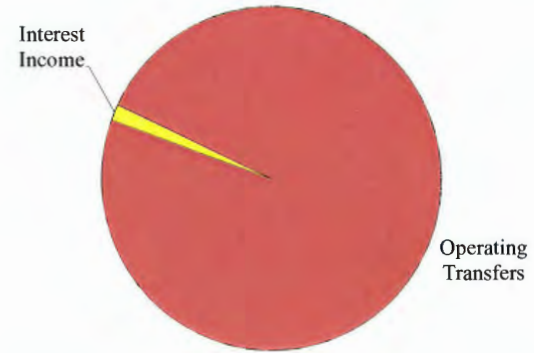
The long term plan is to develop a capital improvement strategy to coincide with revenue development in order to accommodate identified needs of the Community Center. Improvements for fiscal years 2019 through 2021 include upgrades to the sound system, replacing carpet, and replacing the folding chairs.

City of Northville
Proposed 2017-18 Senior Adult Services Capital Outlay Budget
(with historical comparative data)

Revenues

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Interest Income	\$ 974	\$ -	\$ 300	1.5%
Operating Transfers	14,000	20,000	20,000	98.5%
Total Revenues	\$ 14,974	\$ 20,000	\$ 20,300	100.0%

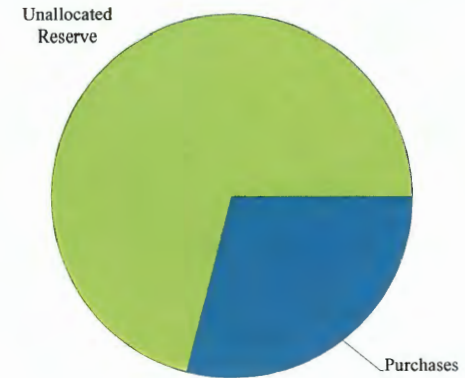
FY2017-18 Budgeted Revenues



Expenditures

	FY16 Actual	FY17 Projected	FY18 Proposed	FY18 % Total
Purchases	\$ 10,605	\$ -	\$ 5,900	29.1%
Operating Transfers	\$ -	\$ 2,000	\$ -	0.0%
Unallocated Reserve	4,369	18,000	14,400	70.9%
Total Expenditures	\$ 14,974	\$ 20,000	\$ 20,300	100.0%

FY2017-18 Budgeted Expenditures



Northville Senior Adult Services - Capital Outlay Fund
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan - 2017 through 2021

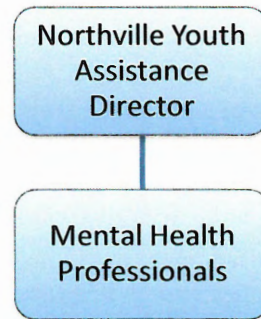
Account Number	Description	2014-15 Actual	2015-16 Actual	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
REVENUES								
266-000-664.00	Interest - Investment Pool	138	974	145	145	145	145	145
266-000-664.20	Long Term Investment Earnings	-	-	890	410	410	410	410
266-000-664.30	Unrealized Market Change	-	-	(780)	-	-	-	-
266-000-664.40	Investment Pool Bank Fees	-	-	(120)	(120)	(120)	(120)	(120)
266-000-664.50	Investment Advisory Fees	-	-	(135)	(135)	(135)	(135)	(135)
266-000-699.19	O/T from Senior Adult Services Fund	45,000	14,000	20,000	20,000	-	-	-
	Total Revenue	45,138	14,974	20,000	20,300	300	300	300
Use of Fund Balance								
266-000-699.00	Use of Fund Balance Reserve	112,797	-	-	-	2,200	14,700	3,950
	Total Budget	157,935	14,974	20,000	20,300	2,500	15,000	4,250
EXPENDITURES								
Capital Purchases								
266-902-801.00	Contractual Services	75	125	-	-	-	-	-
266-902-973.00	Equipment & Improvements <\$5,000	-	10,480	-	5,900	2,500	15,000	4,250
266-902-977.00	Capital Outlay >\$5,000	157,860	-	-	-	-	-	-
		157,935	10,605	-	5,900	2,500	15,000	4,250
Operating Transfers Out								
266-775-950.08	O/T to Senior Citizen Fund	-	-	2,000	-	-	-	-
		-	-	2,000	-	-	-	-
	Total Expenditures	157,935	10,605	2,000	5,900	2,500	15,000	4,250
Fund Balance Reserve								
266-999-999.00	Unallocated Reserve	-	4,369	18,000	14,400	-	-	-
	Total Budget	157,935	14,974	20,000	20,300	2,500	15,000	4,250
Analysis of Fund Balance								
	Beginning of Year			101,164	119,164	133,564	131,364	116,664
	Revenues			20,000	20,300	300	300	300
	Expenditures			(2,000)	(5,900)	(2,500)	(15,000)	(4,250)
	End of Year			119,164	133,564	131,364	116,664	112,714

**Northville Youth Assistance
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

ACTIVITY: Northville Youth Assistance

FUND NUMBER: N/A

SUPERVISOR: Director, Northville Youth Assistance



General Description of Activity

The Northville Youth Assistance Program (NYA) is funded through a shared service agreement with the Charter Township of Northville. NYA is on a calendar year fiscal year. The current budget is, therefore, approved through December 31, 2017. The vision of Northville Youth Assistance is a community where all Northville youth feel valued and safe and have opportunities to be engaged and prepared for the future. In pursuit of this vision, the mission of Northville Youth Assistance is to support and encourage our youth, in partnership with their families, through mentoring, counseling, social support and community programs.

**Northville Youth Assistance
Line Item Budget for the Year Ended June 30, 2018 and
Five Year Plan – 2017 through 2021**

Proposed Fiscal Year Overview

The Northville Youth Assistance operational budget shows an operating shortfall of \$5,430 for CY2017. Revenues are projected to continue to fall below operating expenditures through 2021. Unrestricted fund balance is estimated to be \$84,035 by the end of calendar year 2020 which represents 56% of operating expenditures.

Departmental Goals & Objectives

- Further enhance Northville Youth Assistance programs through continuous improvement of core services
- Coordinate resources and programs to maximize the level of service offered to our community’s youth
- Seek adequate funds to sustain Northville Youth Assistance regardless of economic climate

Performance Measures

	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Projected	CY2018 Target
Inputs & Outputs					
Number of Volunteers	31	38	32	33	34
Number of Youth Mentored	29	28	23	24	25
Number of Diversion Referrals	23	27	35	36	37
Number of Participants in All Programs	603	791	821	837	854
Efficiency & Effectiveness					
Program Cost per Participant	\$309	\$191	\$181	\$167	\$163

Northville Youth Assistance
Line Item Budget for the Calendar Year Ended December 31, 2018 and
Five Year Plan - 2017 through 2021

Description	Actual 12/31/2016	CY 2017 Amended Budget	CY 2018 Projected Budget	CY 2019 Projected Budget	CY 2020 Projected Budget
Revenue					
Township Contribution	94,530	94,530	94,530	94,530	94,530
City Contribution	18,010	18,010	18,010	18,010	18,010
County Sources	8,432	5,360	5,360	5,360	5,360
Conrad Charitable Foundation Donations	-	-	-	-	-
Other Revenue	19,190	17,000	17,000	17,000	17,000
Total Revenue	140,162	134,900	134,900	134,900	134,900
Expenditures					
Personnel Services	96,478	99,910	104,410	109,110	114,020
Supplies	1,544	1,650	1,660	1,670	1,680
Other Services & Charges	10,201	14,870	14,950	15,030	15,110
Conrad Charitable Foundation	20,499	-	-	-	-
Other Expenses	-	-	-	-	-
Program Expenditures	20,054	23,900	18,300	18,300	18,300
Total Expenditures	148,776	140,330	139,320	144,110	149,110
Fund Balance Analysis					
Beginning Fund Balance	128,597	119,983	114,553	110,133	100,923
Revenues Over/Under Expenditures	(8,614)	(5,430)	(4,420)	(9,210)	(14,210)
Ending Fund Balance	119,983	114,553	110,133	100,923	86,713
Fund Balance Reserved for Conrad Charitable Trust	2,678	2,678	2,678	2,678	2,678
Fund Balance Unassigned	117,305	111,875	107,455	98,245	84,035

Note: These are estimated budgets provided by Northville Township. NYA follows a calendar year budget cycle.
The contributions are also adjusted annually to reflect actual dollars spent compared to the prior year budget.

**Northville Parks & Recreation
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

INTERFUND OPERATING TRANSFERS AND LOANS

Contribution From (Expenditure)	Account Number	Contribution To (Revenue)	Account Number	Description	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget
Parks & Recreation	260-775-950.07	Parks & Recreation Capital Outlay Fund	261-000-699.11	Capital Outlay & Debt Service	177,758	208,258	434,258	350,000	318,322
Senior Adult Services	265-775-950.05	Parks & Recreation	260-000-699.19	Community Center Operations	28,000	28,000	28,000	28,000	28,000
Senior Adult Services	265-775-950.04	Senior Adult Services Capital Outlay Fund	266-000-699.19	Community Center Improvements	14,000	20,000	20,000	-	-
Senior Adult Services Capital Outlay Fund	266-775-950.08	Senior Adult Services	265-000-699.24	Donation Transfer	2,000	-	-	-	-
					221,758	256,258	482,258	378,000	346,322

Northville Parks and Recreation
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Summary by Fund

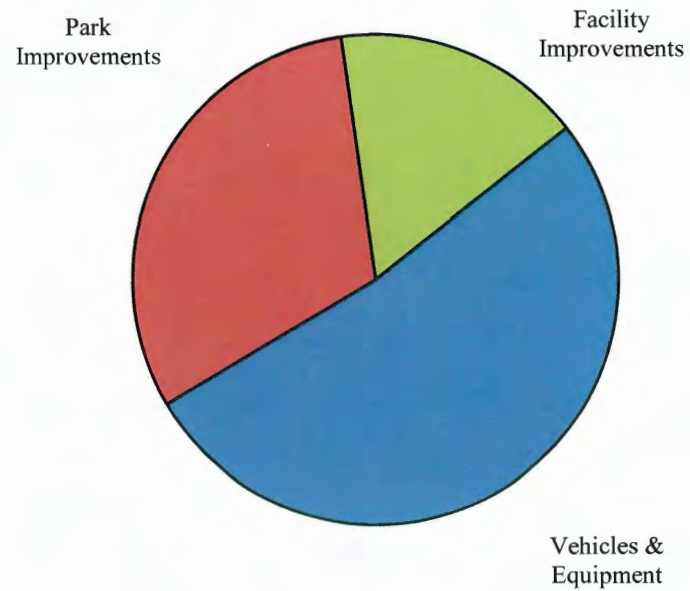
Fund	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
261 Parks and Recreation - Capital Outlay Fund	7,500	48,000	275,000	235,000	300,000	-	865,500
266 Senior Adult Services - Capital Outlay Fund	-	-	-	-	-	-	-
Totals	\$ 7,500	\$ 48,000	\$ 275,000	\$ 235,000	\$ 300,000	\$ -	\$ 865,500

Note: Funding of Parks and Recreation capital expenditures will be by direct purchases except as noted on the following pages under Funding Source.

Northville Parks and Recreation
 Line Item Budget for the Year Ended June 30, 2018 and
 Six Year Plan - 2017-2022
 Capital Improvement Plan - Summary by Category

2017-18 Capital Expenditure by Category

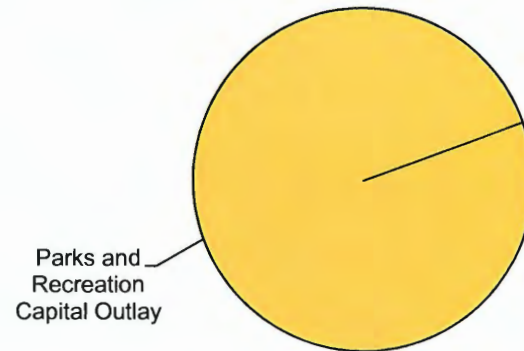
Capital Improvement Category	FY 2018	
	Expenditures	Percent of Total
Vehicles & Equipment	\$ 25,000	52.1%
Park Improvements	\$ 15,000	31.3%
Facility Improvements	\$ 8,000	16.7%
Totals	\$ 48,000	100.0%



Northville Parks and Recreation
 Line Item Budget for the Year Ended June 30, 2018 and
 Six Year Plan - 2017-2022
 Capital Improvement Plan - Summary by Fund and Fiscal Year

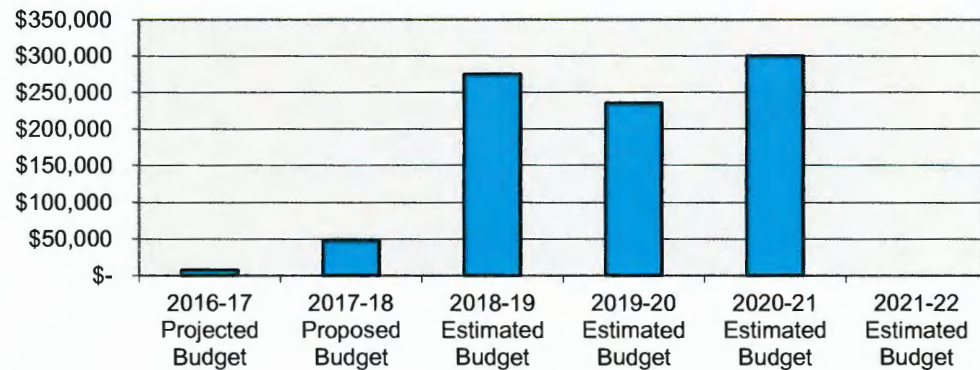
2017-18 Capital Expenditures By Fund

Capital Improvement Fund	FY 2018 Expenditures	Percent of Total
Parks and Recreation Capital Outlay	48,000	100.0%
Senior Adult Services Capital Outlay	-	0.0%
Totals	\$ 48,000	100.0%



Capital Improvement Expenditures by Fiscal Year

Fiscal Year	Budgeted Amount
2016-17 Projected Budget	\$ 7,500
2017-18 Proposed Budget	48,000
2018-19 Estimated Budget	275,000
2019-20 Estimated Budget	235,000
2020-21 Estimated Budget	300,000
2021-22 Estimated Budget	-



Northville Parks and Recreation
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Parks and Recreation - Capital Outlay Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Automated Lock System: 261-754-977.00 DESCRIPTION: Install automated locking system on park restroom doors. JUSTIFICATION: Automated locks will allow Parks and Recreation staff to program open and locking times without the need of staff time. OPERATIONAL IMPACT: No budget impact FUNDING SOURCE: Parks & Recreation operations	Facility Improvement	7,500	-	-	-	-	-	7,500
Concession Roof Replacements: 261-754-977.00 DESCRIPTION: Replace existing concession/dugout roofs at Millennium and Community Parks. JUSTIFICATION: Existing roofs are exceeding their useful lives and are in need of replacement. OPERATIONAL IMPACT: Impact to operating budget is a savings due to reduced costs for maintenance and repairs. FUNDING SOURCE: Parks & Recreation operations	Park Improvement		15,000	-	-	-	-	15,000
F150 Pick Up Truck: 261-902-977.00 DESCRIPTION: Replace existing 2003 pickup truck used for daily maintenance. JUSTIFICATION: Existing vehicle will be 16 years old at time of replacement and will have exceeded its useful life. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased maintenance costs. FUNDING SOURCE: Parks and Recreation Operations	Vehicles & Equipment	-	-	-	35,000	-	-	35,000
Score Boards: 261-902-977.00 DESCRIPTION: Replacement of two existing score boards at Hillside. JUSTIFICATION: One of the existing score boards does not work and can not be repaired. The Department needs two functioning scoreboards that are compatible with each other. This would eliminate the need for additional scoring charts or portable scoreboards. OPERATIONAL IMPACT: Impact to operating budget is a savings due to the reduced need of additional scoring options as well as freeing of staff time for other assignments. FUNDING SOURCE: Parks and Recreation operations	Facility Improvement	-	8,000	-	-	-	-	8,000

Northville Parks and Recreation
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Parks and Recreation - Capital Outlay Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
UTV Vehicle with plow: 261-902-977.00 DESCRIPTION: Replacement of existing Kubota UTV use for park maintenance. JUSTIFICATION: The existing vehicle is rusting out and in constant need of repair. OPERATIONAL IMPACT: Impact to operating budget is a savings due to reduced maintenance costs FUNDING SOURCE: Parks and Recreation Operations	Vehicles & Equipment		25,000	-	-	-	-	25,000
Playground Structure - Fish Hatchery: 261-754-977.00 DESCRIPTION: Install new playground structure at Fish Hatchery Park. JUSTIFICATION: Fish Hatchery Park is a popular park and one of the most actively used parks in the Northville Parks and Recreation Department inventory. The park has an older playground structure which is continually in need of maintenance. OPERATIONAL IMPACT: Impact to the operating budget is a savings due to reduced maintenance costs on existing structure. FUNDING SOURCE: Parks and Recreation Operations	Park Improvement	-	-	60,000	-	-	-	60,000
Dump Box Replacement: 261-902-977.00 DESCRIPTION: Replace existing dump box on 2004 Dump Truck. JUSTIFICATION: Existing box is in disrepair and in need of replacement. Replacing the box will keep the truck operational. OPERATIONAL IMPACT: No impact on operating budget FUNDING SOURCE: Parks and Recreation Operations	Vehicles & Equipment	-	-	15,000	-	-	-	15,000
Backhoe: 261-902-977.00 DESCRIPTION: Backhoe to replace a 1995 unit used for park maintenance. JUSTIFICATION: Replacement is needed to decrease maintenance on the older vehicle. OPERATIONAL IMPACT: Impact to operating budget is a savings due to decreased maintenance costs. FUNDING SOURCE: Parks and Recreation Operations	Vehicles & Equipment	-	-	-	-	100,000	-	100,000

Northville Parks and Recreation
Line Item Budget for the Year Ended June 30, 2018 and
Six Year Plan - 2017-2022
Capital Improvement Plan - Parks and Recreation - Capital Outlay Fund

Project	Category	2016-17 Projected	2017-18 Proposed Budget	2018-19 Estimated Budget	2019-20 Estimated Budget	2020-21 Estimated Budget	2021-22 Estimated Budget	Six-Year Total
Ford Field Restrooms: 261-754-977.00 DESCRIPTION: Construct permanent restrooms at Ford Field. JUSTIFICATION: Ford Field is one of the busiest and heavily used parks in Northville throughout the year. The Department currently rents port-a-johns each year. OPERATIONAL IMPACT: Minimal increase to operating budget. Elimination of renting port-a-johns will be offset by new costs for water, electricity, and maintenance of facility. FUNDING SOURCE: Parks and Recreation Operations	Park Improvement	-	-	-	-	200,000	-	200,000
Fort Griswold Replacement: 261-754-977.00 DESCRIPTION: Replace existing Fort Griswold Play Structure. JUSTIFICATION: Fort Griswold was constructed in 1997. The department has replaced and removed several parts of the original structure due to damage, wear, and safety issues. Many of the large structural supports are cracked and expanding due to weather exposure. OPERATIONAL IMPACT: Impact to operating budget is a savings due to reduced repair costs. FUNDING SOURCE: Parks and Recreation Operations	Park Improvement	-	-	200,000	200,000	-	-	400,000
Totals for 261-754-977.00		7,500	15,000	260,000	200,000	200,000	-	682,500
Totals for 261-902-977.00		-	33,000	15,000	35,000	100,000	-	183,000
Totals for Fund 261		7,500	48,000	275,000	235,000	300,000	-	865,500

APPENDIX D
FISCAL MANAGEMENT POLICIES

This section gives an overview of all of the Funds used by the City of Northville. It also details the policies that relate to key budgeting and accounting activities.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FUND CLASSIFICATION

City Funds - Modified Accrual Basis

General Fund

General Fund

Capital Projects

Fire Equipment Replacement Fund
Police Equipment Replacement Fund
Housing Commission Capital Outlay Fund

Debt Service

DDA Debt Service Fund
Housing Debt Service Fund

Special Revenue Funds

Street, Drainage & Sidewalk
Improvement
Major Streets
Local Streets
Parking Fund
Arts Commission
Public Improvement
Housing Commission

Component Unit

Downtown Development Authority

City Funds Not Budgeted For

Investment Trust Fund

Interfund Investment Pool

Special Revenue Funds

Cemetery Trust

Agency Funds

Trust & Agency - Taxes
Police Bond Fund
Payroll

Private Purpose Trust Fund

Allen Terrace Trust

Internal Service Funds

Insurance Retention Fund
Employee's Accumulated
Compensated Absences

City Funds - Full Accrual Basis

Enterprise Funds

Refuse & Recycling
Water & Sewer

Internal Service Funds

Equipment Fund

Parks & Recreation Funds - Modified Accrual Basis

General Fund

Parks & Recreation

Special Revenue Funds

Senior Adult Services

Capital Projects

Parks & Recreation Capital Outlay
Senior Adult Services Capital Outlay

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

BUDGET POLICIES AND PROCEDURES

Role of the Budget

The budget expresses the priorities of elected officials to provide services within the financial resources made available to the City. A balanced budget is the key to controlling the finances of the City. It provides elected officials with a tool to monitor and control the expenditures of public monies so that the City does not spend beyond its means.

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.

Fund Structure of Approved Budget

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

Budget Basis

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, including the legally adopted General Fund and Special Revenue Funds. All annual appropriations lapse at fiscal year end. The legal level of budgetary control adopted by the City is the activity level.

The budgets for general government type funds are prepared on a modified accrual basis. This is the same basis of accounting used in the City's audited financial statements. The enterprise and internal service funds, however, are budgeted on a full accrual basis with two exceptions. In the budget, current year capital expenditures and debt payments are treated as budgeted expenditures rather than additions to assets and reductions of liabilities, respectively. In the audited financial statements, these two fund types are reported on the full accrual basis.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

BUDGET POLICIES AND PROCEDURES

Budgeting Controls

- **Transfers between appropriations** - As provided in State statute, the general appropriations resolution is proposed to allow the City Manager to transfer up to ten percent (10%) of each appropriation to any other appropriation within each fund and up to ten percent (10%) of the total salary and fringe appropriations for distributed Public Works Labor and Equipment Rental between the General, Major Street, Local Street, Equipment, Refuse and Recycling and Water and Sewer Funds. All other interfund transfers require approval of the City Council.

- **Budget Amendment Process** – After the budget is adopted, the primary responsibility for managing it belongs to the individual department heads. The Finance Department reviews and distributes monthly budget reports. Each Department Head has the ability to compensate for an over budget line item with another under budget line item within the same category. Budget amendments are proposed for such changes and sent to City Council for approval. If changes are needed in an overall category, a budget amendment must be proposed and sent to City Council for approval. The City Council reviews the status of the budget on the departmental activity level on a quarterly basis.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

The key to the sound fiscal health of the City is proper accounting, budgeting and auditing. The City of Northville's financial policies provide the basic framework for the overall fiscal management of the City. These policies provide guidelines to the City Council and administration for evaluating both current activities and proposals for future programs. Most of the policies represent long-standing principles and practices that have guided the City in the past and have helped maintain financial stability. The City's financial policies also serve the administration in the preparation of a balanced operating budget.

Operating Budget Policies

- Expenditures will not be made in excess of the amount authorized in the budget.
- Funds may not be applied or diverted for purposes inconsistent with the appropriations.
- The City will attempt to maintain its present service level for all priority and essential services within the existing property tax millage limits.
- The City 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 City will emphasize efforts to reduce expenditures in major cost centers such as medical insurance premiums and pension costs.
- The Water and Sewer Fund, Refuse and Recycling Fund and Internal Service Fund will be self supporting.
- The City will protect against catastrophic losses through a combination of good risk management, traditional insurance, and self-insurance, where prudent.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Operating Budget Policies - continued

- Although not required by state law, internal service and enterprise funds will be budgeted for cost control and administrative purposes.
- Any fund that develops a negative fund balance will have a deficit elimination plan that has been approved by the City Council.

Revenue Policies

- The City will estimate its annual revenue by a conservative, objective and analytical process.
- The City will review fees and charges periodically. It will attempt to design and modify revenue systems that allow charges to grow at a rate that keeps pace with the cost of providing the service.
- The City will seek to maintain a diversified and stable revenue system to shelter itself from short-run fluctuations in any one revenue source.
- The City will follow an aggressive policy of collecting revenue.
- The City will establish all user charges and fees at a level considering the full cost (operating, direct, indirect and capital) of providing the service.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Revenue Policies - continued

- Non-recurring revenues and one-time revenues will not fund recurring expenditures. Non-recurring revenues and one-time revenues should be used for non-recurring expenditures.
- All grant applications shall be authorized by the City Council.
- Breakage revenue, when received, will first be utilized to offset the cost of Police and Fire Department Services at the racetrack. Breakage revenue received, to the extent that it exceeds the cost of those police and fire services, will then be available for appropriation by the City Council.
- The City will fund the defined benefit pension plan in accordance with the annual actuarial analysis.
- The City will fund the post-retirement healthcare plan in accordance with the most recent actuarial analysis.

Capital Improvement Policies

- The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements according to the plan.
- The City's plan will include large capital purchases and construction projects costing more than \$5,000.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance of capital assets.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Capital Improvement Policies – continued

- The City 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 will receive priority consideration.

Debt Policies

- Debt or other obligations shall not be entered into unless the debt is permitted by law.
- Although the City may borrow money and issue bonds for a variety of purposes as outlined in the City Charter, debt is primarily used for one-time capital expenditures. In general, the City does not issue debt for recurring projects.
- The project life or asset life must be equal to or exceed the terms of the financing.
- The revenue stream used to finance the debt must be sufficient to cover all debt costs over the term of the financing.
- The City follows all State and Federal regulations regarding debt issuance and continuing disclosure.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Investment Policies

- The City's investment objectives in priority order are: Safety, Liquidity, and Yield.
- Disbursement, collection, and deposit of all funds will be managed to insure that all cash is invested promptly until needed.
- The City will strive to maximize the return on the portfolio, with the primary objective of preserving capital by prudent investment practices.
- The City Council will approve all depositories.

Accounting, Auditing and Financial Reporting Policies

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

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Purchasing Policies

- Competitive prices for all purchases and public improvements are obtained, except when no advantage to the City results from such a procedure.
- Purchases will be made in an impartial, economical, competitive and efficient manner.
- Purchases under \$2,500 that are supported by a budget appropriation: Department's responsibility to obtain best price, quality and service to obtain the most efficient use of the taxpayers' money.
- Purchases between \$2,500 and \$5,000 that are supported by a budget appropriation: Department must obtain price quotations to obtain best price, quality and service to obtain the most efficient use of the taxpayers' money. A written record of the quotations and the basis upon which the purchase decision was made will be kept on file.
- For purchases over \$5,000, formal competitive sealed bids must be obtained. Each such purchase will be subject to specific approval by City Council before being awarded to one of the bidders.
- Exceptions to the dollar limitations for some purchases are stipulated in the City Ordinance.
- No purchase shall be subdivided for the purpose of circumventing the purchasing limits.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

FINANCIAL POLICIES

Fund Balance Policies

- Fund balance represents the assets of a fund less liabilities, as determined at the end of each fiscal year. An accounting distinction is made between the portions that are spendable and non-spendable. These are divided into five categories:
 1. Non-spendable: represents resources that are in a non-spendable form such as inventory or prepaid expenditures.
 2. Restricted: represents resources that can only be spent for specific purposes as stipulated by external providers or enabling legislation such as grants or dedicated millages.
 3. Committed: represents resources whose use is constrained by formal City Council action and that remain binding unless removed in the same manner.
 4. Assigned: represents resources that are intended to be used by the City for specific purposes but are neither restricted nor committed. These amounts are determined by the City Manager and Finance Director.
 5. Unassigned: represents the residual fund balance in the General Fund that has not been restricted, committed or assigned.

- When multiple classifications are available and appropriate for a specific purpose, fund balance will be used first from the most restrictive category (non-spendable) in order, to the least restrictive (unassigned).

- The City's goal is to maintain an unassigned fund balance in the General Fund of no less than two months of regular general fund operating revenue or regular general fund operating expenditures.

- The City establishes a contingency to pay for expenditures as a result of unforeseen emergencies or for shortfalls caused by revenue declines.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

CAPITAL EXPENDITURES POLICY

The City of Northville defines capital expenditures as expenditures over \$5,000 for assets that are either purchased or constructed and have an estimated useful life in excess of one year. Expenditures that are maintenance oriented, operational or continuous are not considered to be capital expenditures.

Due to the nature of a city, many of the capital expenditures are non-routine in nature and have significant impact on City finances. Therefore, the City of Northville takes a proactive approach to planning, identifying and scheduling capital improvements. The City administration, department heads, consultants and City Council work together to formulate strategic long-term policy decisions which extend beyond the current budget year. This process has resulted in formation of the City of Northville Proposed Capital Improvements to Streets and Sidewalk Program, the Water System Improvements Report and a twenty-year capital improvement plan for the police and fire departments.

Descriptions and amounts of the significant non-routine capital expenditures for the budget year are included in the overview of the individual funds to which the capital expenditure will be charged and in the Capital Improvement Plan section of the budget.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Summary of Significant Accounting Policies
(as presented in the audited financial statements)**

The accounting policies of the City of Northville (the “City”) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies used by the City of Northville:

Reporting Entity

The City of Northville, Michigan is governed by a City Council of five members consisting of the elected council members and the mayor, who is deemed a member of the council for all purposes. The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City (see discussion below for description).

Discretely Presented Component Unit - The Downtown Development Authority (DDA) of the City is reported in a separate component unit column to emphasize that it is legally separate from the City. The DDA was created to assist the City in the development of the downtown area. The DDA’s governing body, which consists of nine individuals, is approved by the City Council. In addition, the DDA’s budget is subject to approval by the City Council. The financial information included in the separate column is condensed. The complete financial statements of the DDA can be obtained from the City Offices at 215 W. Main Street, Northville, Michigan 48167.

Jointly Governed Organizations - The City participates in the Northville Parks and Recreation Commission (the “Recreation Commission”) as a joint venture with the Charter Township of Northville. The City appoints two members to the governing board of the Recreation Commission. Approval of the annual budget is required by the City and the Charter Township of Northville. The Recreation Commission has been subsidized to the extent that expenditures exceed operating revenue.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Summary of Significant Accounting Policies
(as presented in the audited financial statements)**

Jointly Governed Organizations – continued

The City participates in the Northville Youth Assistance Commission (the “Commission”) as a joint venture with the Charter Township of Northville and the Northville Public Schools. The City appoints three members to the governing board of the Commission. Approval of the annual budget is required by the City and the Charter Township of Northville.

The City is a member of the 35th District Court System, which provides judicial services to the City and various other surrounding communities. The City appoints one member to the joint venture’s board, which then approves the annual budget, and one member to the related Building Authority board.

Accounting and Reporting Principles

The City follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board.

Report Presentation

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Summary of Significant Accounting Policies
(as presented in the audited financial statements)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenue are reported instead as general revenue.

For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the City. Eliminations of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Accounting

The City accounts for its various activities in several different funds in order to demonstrate accountability for how we have spent certain resources - separate funds allow us to show the particular expenditures for which specific revenue was used. The various funds are aggregated into three broad fund types:

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, debt service funds, capital project funds, and permanent funds. The City reports the following funds as “major” governmental funds:

**City of Northville
Fiscal Year 2018 Annual Budget
and Five Year Plan (2017-2021)**

**Summary of Significant Accounting Policies
(as presented in the audited financial statements)**

- The General Fund - The General Fund is the primary operating fund because it accounts for all financial resources used to provide general government services, other than those specifically assigned to another fund.
- Public Improvement Fund - The Public Improvement Fund is a Capital Projects Fund that accounts for breakage revenue to the extent that it exceeds the cost of providing police and fire service at the racetrack. The expenditures in this fund are primarily for public improvement projects.
- Fire Equipment Replacement Fund - The Fire Equipment Replacement Fund is a Capital Projects Fund that accounts for the long-term capital needs of the fire department.

Proprietary funds include enterprise funds (which provide goods or services to users in exchange for charges or fees) and internal service funds (which provide goods or services to other funds of the City). The City reports the following funds as “major” enterprise funds:

- The Water and Sewer Fund provides water to customers, and disposes of sanitary sewage in exchange for bimonthly user charges.
- The Refuse and Recycling Fund provides refuse and recycling services to customers in exchange for user charges.

Fiduciary funds include amounts held in a fiduciary capacity for others. These amounts will not be used to operate our government's programs. Activities that are reported as fiduciary include the following:

- Allen Terrace Trust Fund, which provides rental subsidies for eligible Allen Terrace residents
- The Agency Fund accounts for assets held by the City in a trustee capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

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Interfund activity: During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Basis of Accounting

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension and retiree healthcare-related costs, or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due.

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Revenue is not recognized until it is collected, or collected soon enough after the end of the year that it is available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: most state-shared revenue, state gas and weight tax revenue, district court fines, and interest associated with the current fiscal period. Conversely, some special assessment revenue will be collected after the period of availability; receivables have been recorded for these, along with a deferred inflow.

Proprietary funds and fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Specific Balances and Transactions

Bank Deposits and Investments - Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value. Pooled investment income is generally allocated to each fund using a weighted average of balance for the principal.

Inventories and Prepaid Items - Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets - Restricted assets represent funds held with the Michigan Municipal Risk Management Authority for insurance claims. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to first apply restricted resources.

Capital Assets - Capital assets, which include property, plant, equipment, intangible assets, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

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Infrastructure, intangibles, buildings, equipment, and vehicles are depreciated using the straight-line method over the following useful lives:

Capital Asset Class	Lives
Buildings and building improvements	5 to 50 years
Equipment	3 to 15 years
Land improvements	10 to 20 years
Parking system	5 to 10 years
Roads, sidewalks, and bridges	20 to 50 years
Streetscape 3 to 20 years Vehicles 2 to 20 years	
Refuse and recycling systems	15 years
Wells, water, and sewer distribution systems	30 to 90 years

Long-term Obligations - In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method; bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time they are incurred. In the fund financial statements, governmental fund types recognize bond issuances as an “other financing source,” as well as bond premiums and discounts. The debt retirement fund is used to liquidate governmental long-term debt.

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Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, which is the deferred outflows of resources related to the defined benefit pension plan. The deferred outflows of resources related to the defined benefit pension plan are reported in the government-wide financial statements and the Water and Sewer Fund. The deferred outflows of resources result from two transactions: contributions to the defined benefit pension plan subsequent to the plan's year end through the City's fiscal year end and the variance between the plan's actual investment earnings compared to the plan's assumed investment earnings.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has deferred inflows related to special assessments and grants that are not received within the period of availability.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City Council has by resolution authorized the city manager and finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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The fund balance policy proscribes the minimum unassigned fund balance in the General Fund as no less than two months of regular operating revenue or regular operating expenditures in the General Fund. This is deemed to be the prudent amount to maintain the City's ability to meet obligations as they come due throughout the year.

Property Tax Revenue

Property tax receivables are shown as net of allowance for uncollectible amounts. Properties are assessed as of December 31. The related property taxes are billed and become a lien on July 1 of the following year. These taxes are due without penalty during the period from July 1 through August 31 with the final collection date of February 28 before they are added to the county tax rolls.

The 2015 taxable valuation of the City totaled \$329 million (net of captured taxable value of \$24 million), on which taxes levied consisted of 13.5864 mills for the City's operating purposes and 1.7542 mills for street improvements. The ad valorem taxes levied raised approximately \$4.47 million for operations and \$577,000 for street, drainage, and sidewalk improvements. These amounts are recognized in the respective General Fund financial statements as taxes receivable - current or as tax revenue.

The delinquent real property taxes of the City are purchased by Wayne and Oakland counties. The counties sell tax notes, the proceeds of which are used to pay the City for these property taxes. Both the Wayne County and Oakland County shares of delinquent real property taxes have been recorded as revenue in the current year.

Other Postemployment Benefit Costs - The City offers retiree healthcare benefits to retirees. The City receives an actuarial valuation to compute the annual required contribution (ARC) necessary to fund the obligation over the remaining amortization period. In the governmental funds, OPEB costs are recognized as contributions are made. For the government-wide statements and proprietary funds, the City reports the full accrual cost equal to the current year required contribution, adjusted for interest and "adjustment to the ARC" on the beginning of year underpaid amount, if any.

Compensated Absences (Vacation and Sick Leave) - It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits and accumulate compensatory leave time. After 10 years of service, employees may receive payment of the accumulated sick leave balance at the rate of 50 percent for retirement or 25 percent for other types of termination. A liability is

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accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end. The Employees' Accumulated Compensation Fund internal service fund (or the Leave Time Reserve Fund) has been established to fully reserve funds to liquidate these liabilities for the City. The Downtown Development Authority will liquidate the compensated absences liabilities in that component unit.

Proprietary Funds Operating Classification - Proprietary funds distinguish operating revenue and expenses from non-operating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Water and Sewer Fund and internal service funds is charges to customers for sales and services. The Water and Sewer Fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenue and expenses.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

APPENDIX E

GLOSSARY & INDEX

Glossary

Municipal budgets, by their nature, contain a body of technical terms and acronyms. The attached glossary is intended for the reader's reference. Where applicable, specific information related to the City of Northville is provided as an example.

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An alphabetical listing of words and topics along with page numbers where they are discussed.

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ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENDITURES: Expenses incurred but payment is not due until a later date.

ADA: The Americans with Disabilities Act is federal legislation intended to make American society more accessible for individuals with disabilities.

ANNUAL FINANCIAL REPORT: A governmental unit's official annual report prepared according to governmental accounting standards and published as a matter of public record.

ASSESSED VALUE: A value that is established for real or personal property based on the condition of property on December 31st. The Michigan Constitution requires that property must be uniformly assessed at 50% of the market value.

ASSIGNED FUND BALANCE: The portion of fund balance that represents resources that are intended to be used by the City for specific purposes but are not restricted or committed. These assignments are made by the City Manager and Finance Director.

AUDIT: An examination of an organization's financial statements.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors. Northville is rated as an AA+ community by Standard & Poor's.

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BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET AMENDMENT: Legal procedure utilized by the City staff and Council to revise a budget expenditure or revenue. The City of Northville has a written budget amendment policy that allows adjustments in accordance with the City Charter and the State of Michigan Uniform Budgeting and Accounting Act.

BUDGET CALENDAR: The schedule of key dates or milestones, which the City Staff and City Council follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE: The opening section of the budget document, which provides the City Council and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

CAPITAL ASSETS: Assets of a long term nature which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

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CAPITAL IMPROVEMENT PROGRAM BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

CAPITAL OUTLAY: Refers to the purchase of land, buildings and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of two years or more and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CAPPED VALUE: This is the previous year's taxable value of a property minus losses, such as construction changes; increased or decreased by the amount of inflation (with a maximum of five (5) percent); plus additions, such as building enhancements. Properties "uncap" to approximately half their market value following a sale or other change in ownership.

CITY COUNCIL: The Mayor and four (4) Council Members collectively acting as the legislative and policy making body of the City.

COMMITTED FUND BALANCE: The portion of fund balance that represents resources whose use is constrained by formal City Council action and that remains binding unless removed in the same manner.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal money made available to municipalities specifically for community revitalization.

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COMPONENT UNIT: A legally separate organization for which the elected officials of the primary government are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Northville Downtown Development Authority is a component unit of the City of Northville.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES: Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; and (3) public utility services.

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

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the City that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

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DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DMIS or DOCUMENT MANAGEMENT INFORMATION SYSTEM: A computer system that allows paper documents to be scanned and indexed for electronic storage and retrieval.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: This term refers to the outflow of financial resources paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves financial resources to be expended for a future date.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEMA: Federal Emergency Management Agency.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The City of Northville uses July 1 to June 30 as its fiscal year.

FRANCHISE FEE: The fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

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FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year.

FUND TYPE: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Services, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): An independent national board created to establish and improve standards of state and local governmental accounting and financial reporting.

GENERAL FUND: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection and general administration.

GENERAL ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of guidelines to financial accounting and reporting. It governs the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. This includes not only broad guidelines of general application, but also detailed practices and procedures. GAAP is a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets, municipal facilities and park improvements. The repayment of these bonds is made from property taxes and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association.

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GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

HEADLEE ROLLBACK: As part of a 1978 amendment to the Michigan constitution, when the annual growth on existing property is greater than the rate of inflation, a local unit's millage rate is rolled back so the resulting growth in property tax revenue community-wide is the rate of inflation. Units of government are now required to annually calculate a Headlee rollback factor.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Services Office, a non-profit organization that grades the Fire Department's ability to provide service to a community, which is reflected in the insurance premium paid by the occupier. It is a national standard with a one to ten rating scale, one being the best. Northville is rated 6.

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LEIN: Law Enforcement Information Network. A statewide computerized information system used as a service to Michigan's criminal justice agencies by providing and maintaining a computerized filing system of accurate and timely documented criminal justice information.

LEVY: To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

MDNR: Michigan Department of Natural Resources.

MDOT: Michigan Department of Transportation.

MERS: Michigan Municipal Employee Retirement System, a pension plan for employees of member municipalities within the State of Michigan.

MFT: Motor Fuel Tax, represents revenues for the City's share of gasoline taxes, allotted by the state for street improvements in accordance with State of Michigan Public Act 51.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported;

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(3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

MUNICIPAL: Of or pertaining to a city or its government.

NET ASSETS: Total assets less liabilities for a fund.

NON-SPENDABLE FUND BALANCE: The portion of fund balance that represents assets that are in a non-spendable form such as inventory or prepaid expenses.

NCC or NORTHVILLE COMMUNITY CENTER: The facility that provides classes, activities, and events for the Northville Community.

NCIC: National Crime Information Center. A computerized index of criminal justice information (i.e.- criminal record history information, fugitives, stolen properties, missing persons) available to Federal, state and local law enforcement agencies.

NYA or NORTHVILLE YOUTH ASSISTANCE: A Northville Community organization that provides mentoring, counseling, tutoring, advocacy and program development to youths and their families.

OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or City effort to improve productivity. Objectives are generally limited to one fiscal year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures, and other information for a specific period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Manager for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

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OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

PER CAPITA COSTS: The cost of service per person based upon estimated population provided by the most recent U.S. Census.

PRINCIPAL RESIDENCE EXEMPTION (PRE): Formerly known as the Homestead Exemption. Individuals who own and occupy a property as their principal residence by June 1st may claim a tax exemption for that, and subsequent tax years. The exemption is for a part of the local school operating taxes, and does not affect the property assessment. In Northville, the exemption is for up to 18 mills.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes.

PROPOSAL A: The 1994 voter approved amendment to the Michigan Constitution that established "taxable value" as the basis for the calculation of property taxes. Increases in taxable value are limited to the percent change in the rate of inflation or five (5) percent, whichever is less.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RCH or RECREATION CENTER AT HILLSIDE: The primary facility for indoor recreation for the Northville Community.

RESTRICTED FUND BALANCE: The portion of fund balance that represents resources that can only be spent for specific purposes as stipulated by external providers or enabling legislation such as grants or dedicated millages.

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REVENUES: All amounts of money earned or received by the City from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SHARED SERVICE: Sometimes referred to as joint services, these are agreements between local governments to contribute and combine resources for providing a service to their communities. The arrangement creates a new organization with representation from each of the contributing governments. Northville Parks and Recreation, Northville Senior Adult Services, and Northville Youth Assistance are shared services in which the City of Northville participates.

STANDARD AND POOR'S (S&P) INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations. These ratings are based on debt issuance and carry a three letter coding. Northville's rating is AA+.

STATE EQUALIZED VALUE (SEV): This value is approximately half of the appraised market value of a property.

S.O.S.: Secretary of State – Michigan.

TAXABLE VALUE: (TV): This is the lesser of State Equalized Value and Capped Value. The taxable value of property will be used for the calculation of property taxes.

TAX BASE: The total value of all real and personal property in the City as of December 31 of each year, as certified by the City's Assessor. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one thousand dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example sewer service charges.

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TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include pension trust funds and agency funds.

UNASSIGNED FUND BALANCE: The residual fund balance of the General Fund that has not been restricted, committed or assigned.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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