



Cultivating Community Together



2025-26

Recommended Annual Budget
& Financial Plan

City of Novi, Michigan



City Council



JUSTIN FISCHER
Mayor



LAURA MARIE CASEY
Mayor Pro Tem



DAVE STAUDT
Council Member



BRIAN SMITH
Council Member



ERICKA THOMAS
Council Member



MATT HEINTZ
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Council Member



VICTOR CARDENAS
City Manager



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City of Novi Leadership Philosophy: Our Guide to Manage, Recruit/Select, and Follow

We believe employees are **committed to providing exceptional services and take pride in contributing** to the community. Our team members are motivated by fair and positive recognition and possess a sense of value to deliver quality customer service.

We believe **diversity is one of our strengths**. We come from many backgrounds and experiences and, together, have built an open, inclusive and welcoming environment. We ensure each person is treated with the highest level of dignity and respect.

We encourage an **inclusive, trusting, and supportive environment** that fosters innovative problem-solving initiatives from every aspect of the organization.

We believe in exercising **leadership at all levels**. We believe the opportunity to lead, both formally and informally, is available and encouraged throughout the organization.

We believe **team members closest to situations have the greatest potential for quickly and effectively resolving issues** and decisions can and should be made by all people throughout the organization.

We are **committed to community engagement, responsible stewardship** of the resources entrusted to us, and delivering services in an open and transparent manner.

We **encourage and expect team members to dedicate and commit time to future thinking and planning, as well as exploring innovative options** to do things better. We understand that we may fail, but we will learn from those experiences.

We pride ourselves on **communicating openly and honestly through a variety of methods** and encourage internal and external feedback that is accurate and timely to most effectively inform all team members.

We **believe and take pride in Novi's tradition of leading and partnering with the wider community**. We desire to be the first to step up and partner, to be leaders who follow through on mutually beneficial co-operations. With the assistance of schools, service agencies, and other units of government, we can find areas of each of our strengths to provide the best and most efficient service to citizens and businesses.

NOVI DIAGRAM





FY 2025-26 RECOMMENDED BUDGET MESSAGE

Cultivating Community Together

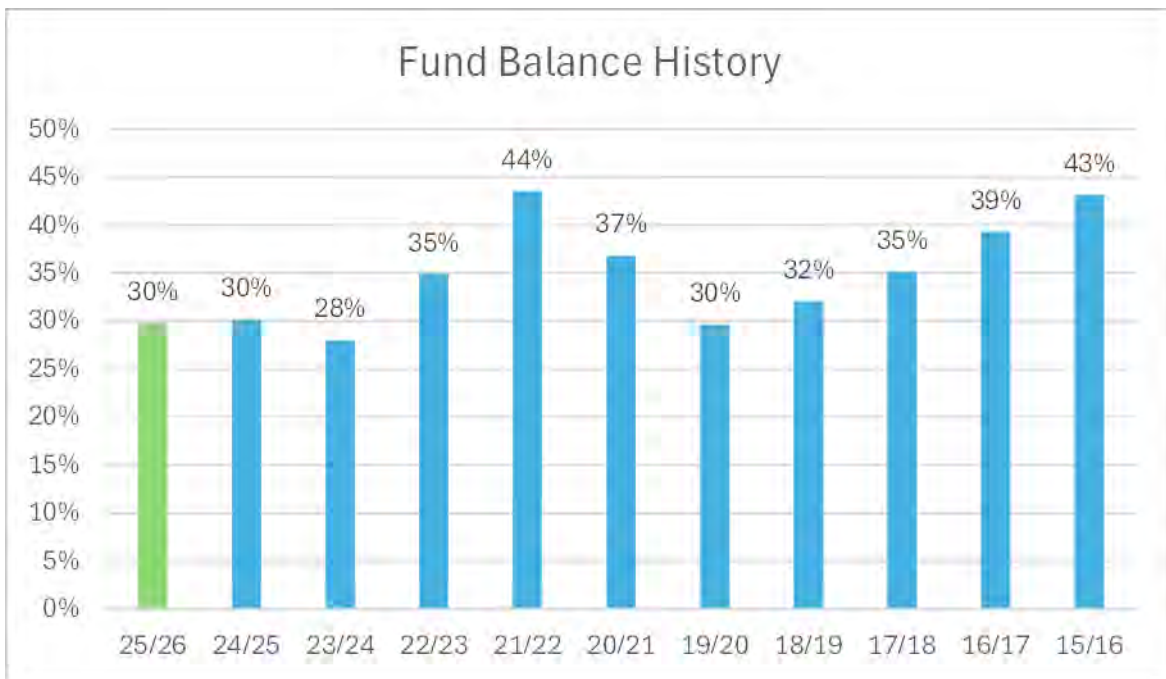
April 7, 2025

Honorable Mayor and City Council Members,

It is my honor to present to City Council for its consideration the recommended fiscal year 2025-26 annual budget. The enclosed document is a proposed comprehensive plan outlining how the City plans to allocate its tax dollars, state shared revenue and other income over the next 12 months. At the time of presentation, the millage (tax) rate remains unchanged from the previous years; however, depending on the inflation rate, a Headlee rollback could occur. The city last experienced a rollback in tax year 2021, fiscal year 2022¹

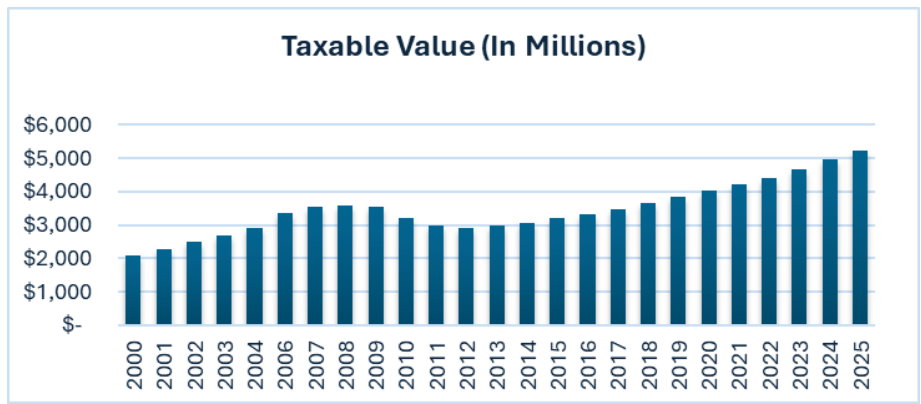
General Fund appropriations are proposed to total \$45,564,288, with \$46,520,926 in revenues, resulting in a return of nearly \$1 million (\$956,638) to the fund balance. The Fund Balance falls within the parameters set by City Council; the percentage remains within the “target range” established at the Council’s October 28, 2024, meeting via the revised policy. Thirty percent (30%) of the budgeted expenditures equate to \$13,601,140, which is met in this budget.

Tax Year	Tax Year Rollback
2015	0.9975
2016	0.9974
2017	0.9856
2018	0.9848
2019	0.9855
2020	0.9960
2021	0.9988
2022	0
2023	0
2024	0
2025	0



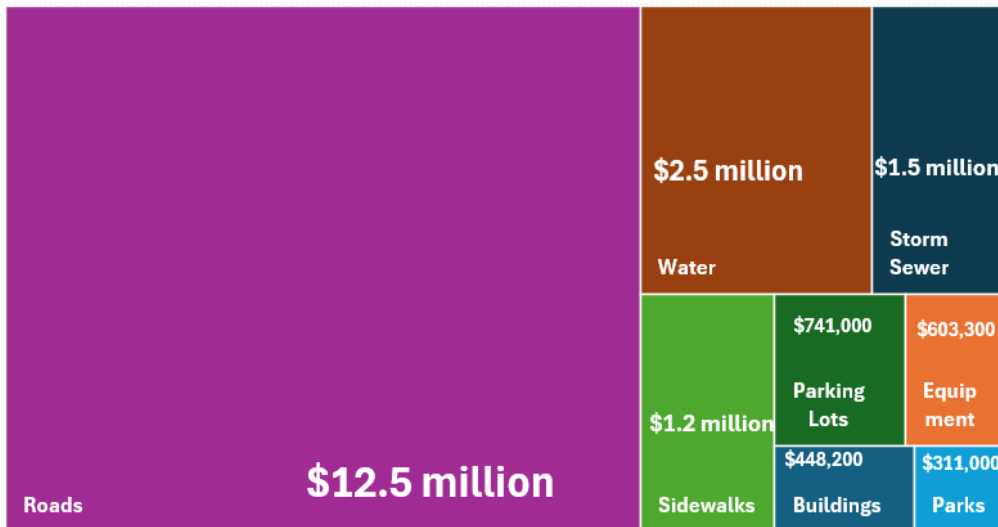
A “Headlee rollback”: if taxable value (TV) goes up, then the millage rate generally must be reduced
https://www.house.mi.gov/hfg/PDF/FiscalSnapshot/Tax_Headlee_Rollbacks_and_Millage_Reduction_Fraction_Jan2023.pdf

Maintaining through planned replacement and improvements, the City's capital plan is recommended by the Planning Commission and included in the City's budget for overall budget consideration. The following are some of the significant capital projects as found in the Capital Improvement Plan (CIP);



- West Park Drive Rehabilitation (12 Mile Road to Pontiac Trail) secured outside funding of \$1.8M; \$3 M net city costs
- Median Drainage Improvements Novi Road (12-13 Mile) - \$514,282
- 12 Mile Road Rehabilitation (Novi Rd to City limits/ Farmington Road)- RCOC; estimated city share - \$385,109; construction estimated to commence in 2026
- Neighborhood Sidewalk Repair Program \$650,000
- Neighborhood Roads Rehabilitation, Repaving, and Reconstruction Program \$2,815,718
- Single-axle RDS body truck - \$318,492
- Elevator Cab Replacements (2) - Meadowbrook Commons - \$64,000
- Village Wood Lake Road and Draining Improvements - \$1,921,032

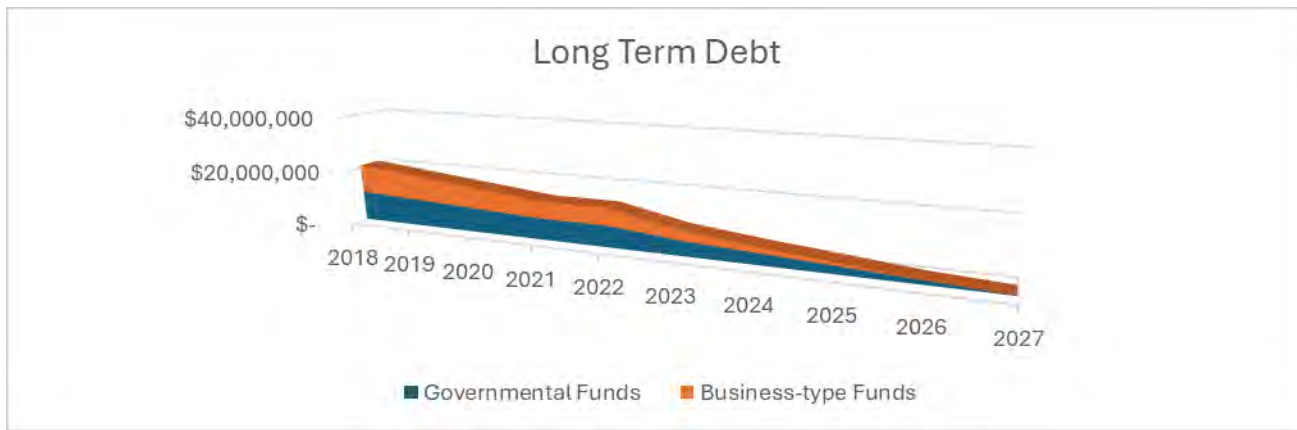
Total expenditures for the CIP from all funds are \$ 19,790,066.



The employee count is being proposed to change by one, per the recommendation of the Mobility Committee. The position will assist in overseeing the Non-motorized activities/projects.

Debt

As we enter fiscal year 2025-26, we do so nearly debt-free in terms of construction activity. The remaining loans on the City's senior living complex, Meadowbrook Commons, and the Ice Arena have been retired. The only remaining debt is on the construction loans tied to the Novi Public Library. Those will be retired by the end of calendar year 2026. However, as this budget plan is presented, the City will be going before the voters in August 2025, requesting the construction of new public safety facilities with a total construction cost not to exceed \$120 million. If that ballot initiative passes, the following proposed budget will reflect the new debt obligations.



The Broad Community

Novi is at the proverbial crossroads, literally and figuratively. Positioned along at I-96, I-275, M-5, and I-696, Novi is the choice of numerous corporations to locate. It's a great launching pad for metro Detroit, with connections to Detroit Metropolitan Airport, the University of Michigan, and Michigan State University. Our schools are continuously ranked in the top five in the state. Novi is indeed a desirable place to call home, where one can lay their head down at night or connect with coworkers at their workplace by day. As the City looks toward 66 years since being incorporated, you, its elected leaders, have taken the ambitious step to chart a course for the City's next 25 years. What does it look like? Who will it serve? How will we serve the next generation of residents? The list of questions is endless. However, the entire 12 months covered by this financial plan will involve efforts to plan for Novi's next 25 years as we all look to grow the community toward 2050.

In the last 25 years, the City has grown by nearly 19,000 residents. During the same period, the staff serving the community has increased by just 21. SEMCOG, the region's planning organization, estimates that the City will grow by nearly another 8,000 by 2050. As efforts to envision the City's future 25 years from now are underway, part of that analysis will involve determining the appropriate size of the City's staff to meet the expectations of its residents and stakeholders.

Uncertainty is another word I would use as we begin to understand the state of the world as this document is being proposed. Geo-political efforts may have a profound impact on the price at which developers can construct or renovate structures throughout the community. Without continued growth, the City (along with others in Michigan) will experience fiscal constraints.

In a recent Crain's Detroit article, the president of the Citizens Research Council of Michigan provided the following summarized commentary: *Michigan's strict property tax laws, including the Headlee Amendment (1978) and Proposal A (1994), limit local government revenue growth. Headlee rolls back tax rates if property values rise faster than inflation, while Proposal A caps annual taxable value increases and resets them upon ownership transfer. Although these measures were designed to control tax burdens, they unintentionally create a cycle that suppresses revenue growth. Despite rising property values in recent years, these tax limitations have prevented local governments from fully reaping the benefits of the increased market value.*

<https://www.crainsdetroit.com/crain-forum-inner-ring-suburbs/population-loss-tax-limits-spell-trouble-michigan-suburbs>

These factors — economic uncertainty and structural tax constraints — are among the primary causes of long-term pressures that prevent local governments in Michigan from fully benefiting from increased property values. As a result, the City must remain strategic in managing its resources, prioritizing essential services, and planning for sustainable growth to ensure Novi's financial stability in the years ahead. This budget does that.

But that comes at a cost. The "costs of doing business" as a local government continues to rise. Parts for our rolling fleet, repairs to heavy equipment, contracts for inspectors, auditing fees, cleaning services, and subscriptions for software are all increasing. Mandated expanded hours and services for voting have resulted in increased costs for services and equipment to support those efforts. Acquisition costs for new vehicles, including both light and heavy equipment, have increased. Discounts for municipal pricing are no longer available

to us. These are a small fraction of the implications of this budget that were taken into consideration in its preparation.

Of course, we're not alone in this. Novi is part of a larger metropolitan area that encompasses numerous entities supported by the city's residents and stakeholders — the “community” to which we all belong and contribute. And we do indeed contribute to that broader community, adding yet another layer to the costs that this budget has to consider. As shared on page 13, the City only retains about 26% of the taxes collected within its borders (\$204 million was collected by the City in the tax year 2024 on behalf of state and other (non - Novi) local governments. Of that \$204 million, \$ 150 million was sent along by the City to other various taxing entities in southeast Michigan).

And not all of that 26% support from the City's residents and businesses tax dollars is spent directly on them. Some of that is paid out for safety and security that is affected by or for others. For example, the Michigan State Fair, held at a private facility, is also supported by the City. Our City tax dollars support the Michigan State Police in responding to incidents on the numerous freeways that run through or along the City's borders. The City is home to 16 hotels with 1,873 rooms, and all those establishments are responsible for a 2% tax payable to the Visit Detroit Tourism Bureau. Additionally, the Detroit Regional Convention Facility Authority (DRCFA), which owns and operates Huntington Place (formerly Cobo Hall, overseen by the same personnel as the visitors bureau), charges an extra 1.5% for hotels with 81-160 rooms and 5% for facilities with more than 160 rooms. These relatively unseen expenditures add to more direct tax collections paid to other entities on behalf of that broader community of which we're a part. The recently passed transit millage supports the 21,668 number of rides via People's Express. Note – we don't collect the hotel taxes, nor do we distribute those.

This litany of other costs to the City, seen and unseen, and the reminder that so much of our budget process is constrained by other forces at the state level, in particular, aren't intended as a complaint. It's an acknowledgment that, as we prepare this budget, we recognize our role within a larger community. While this brings numerous benefits that we gladly enjoy, it also entails additional obligations that fall outside the scope of this budget but which we understand and acknowledge. This budget is the best budget we can propose to make sure that we provide all that our residents and businesses need and have come to expect, but for the best value we can provide.

The Message in this Budget

As we move forward into the 2025-26 fiscal year, this recommended budget reflects our ongoing commitment to responsible financial stewardship, strategic growth, and a shared vision for Novi's future. By investing in infrastructure, public services, and long-term planning, we are laying the groundwork for a thriving community that strikes a balance between fiscal responsibility and the needs of residents and businesses alike. While challenges such as rising costs, tax limitations, and economic uncertainties persist, this budget ensures that Novi remains well-positioned to adapt, innovate, and continue providing high-quality services. Together, we will cultivate a resilient and vibrant community—one that honors our past, meets the needs of today, and prepares for a strong and prosperous future.

Respectfully submitted,



Victor Cardenas
City Manager

City Council Strategic Goals & Strategies

On Saturday, January 6th, 2024, at an Early Input Budget Session, the Novi City Council met to discuss Strategic Themes & Broad Goal categories. At that meeting, City Council voted to reinstate short term and long term goals. As in years past, City Council used a real-time collaborative brainstorming application to prioritize goals. The goals that received a majority vote (five or more) from City Council guide the City Manager in creating the FY 2024-25 and FY 2025-26 Budgets. The City Council goals are as follows:



OPERATE a world-class, sustainable local government.

Goals — Short Term

- Create and adopt a comprehensive Community Strategic Plan to envision the future state of our community in the year 2050
- Establish an Environmental Sustainability Committee to study all aspects of environmental sustainability in the City and at minimum, develop an Environmental Sustainability Action Plan
- Increase engagement and outreach efforts with Novi's Diverse Populations
- Explore further service consolidation and joint opportunities with the Novi Community School District
- Review and update current board and commission structure and add new boards/commissions as appropriate to maximize opportunities for resident engagement and input to City Staff

Goals — Long Term

- Develop a plan to renew the Capital Improvement (CIP) millage to get it on the ballot in advance of expiration
- Prioritize and implement the top three Action Plans from the "Environmental Sustainability Action Plan"
- Continue efforts to reduce the unfunded and long-term liabilities by pursuing a strategy of Defined Contribution retirement plans (or Hybrid DB/DC where appropriate)

BUILD a desirable and vibrant community for residents and businesses

Goals — Short term

- Investigate and improve ongoing power issues experienced by Novi residents by collecting data from DTE and working with neighboring communities
- Review the Woodlands and Wetlands Ordinance and make any necessary revisions to ensure we are balancing the protection of natural resources with development
- Assess and create a Novi (Town Center Area) Vibrancy Strategy that is organized under four pillars: Home, Economic Center, Destination, and Safe & Welcoming Place
- Create a broadband master plan

Goals — Long term

- Build a Community Facility that serves and connects all our residents
- Develop walkable 'Pocket Parks' in areas of the city where there are no walkable parks
- Pursue partnership with Northville for a Trail connection from Novi-Northville, possibly near the railroad bridge on Eight Mile Rd (e.g. presentation at Walkable Novi)

INVEST properly in being a Safe Community at all times for all people.

Goals — Short term

- Develop a plan to capitalize on the County's Transit Millage to ensure utilization of the tax dollars the City infuses into the system
- Investigate opportunities to improve and enhance the City's Yard Waste Collection by offering a drop-off facility during off months
- Update the Sidewalk Maintenance Policy and evaluate all City sidewalks over the next five years, making repairs as recommend in the policy
- Collaborate with the City of Northville, Northville Township, Wayne County to ensure 8 Mile Road is re-constructed between Novi and Haggerty Roads
- In 2023, the percentage of our roads in Poor (PASER 1-3) condition was ~9% and the percentage of roads in Fair (PASER 4-5) condition was ~40% (~50% combined). Maintain road funding levels to decrease the number of roads with a PASER score of Poor Condition (1-3) and Fair (4-5) to ~45% of the total road network by 2026

Goals — Long term

- Develop a plan to ensure senior transit is financially sustainable given the growth in Novi's senior population and requests to add additional service times, routes, etc.
- Continue to support accreditation (or re-accreditation) of Police, Fire, Dispatch, Parks, Recreation, Cultural Services, Public Works, etc.

Proposed Capital Initiatives (Transformative Projects).

Significant in scale and scope, transformative projects are bold, visionary endeavors with far-reaching impacts. Characterized by their ability to catalyze positive change and generate lasting benefits for Novi, these projects often include aspects of innovation, social equity, environmental sustainability, and community engagement requiring substantial funding.

- 12 Mile widening—funding model
- New public safety facility
- ITC reconfiguration
- Facilities to support Older Adult Services and Recreation
- Beck Road widening
- Bosco Park parking lot, access drive and pathway and ITC/Bosco connector

NOVI BY THE NUMBERS

Novi encompasses an area of approximately 31.6 square miles or 20,417 acres and is about thirty miles northwest of downtown Detroit, in the southern portion of Oakland County. The City surrounds about two-thirds of Walled Lake, and the gently rolling topography of the area has made the City one of the most attractive places in Michigan to live.

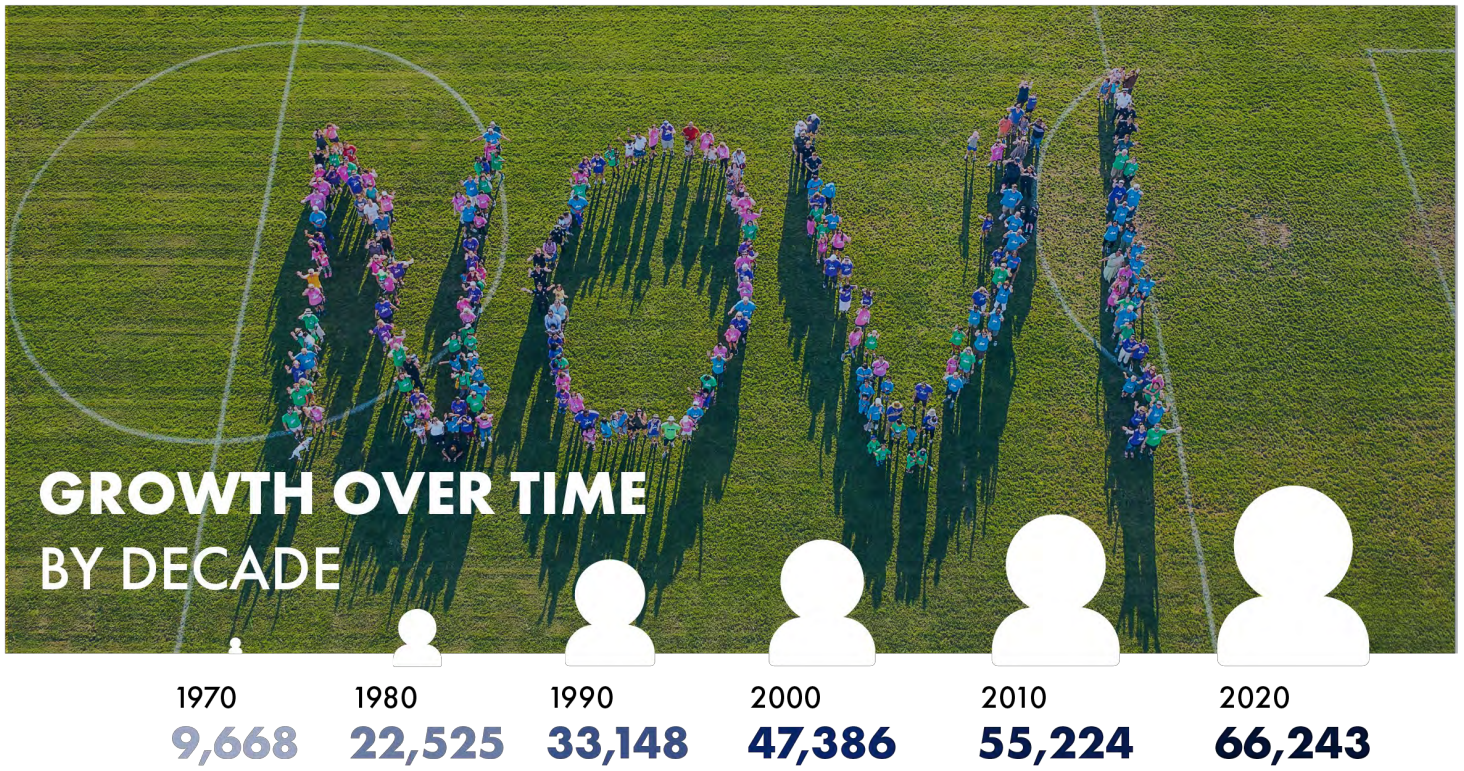
The City of Novi is governed by a seven-member City Council under the Council/Manager form of government. A full range of City services are provided including police, fire, parks, recreation, forestry, library, planning and zoning, building and engineering, and various maintenance services. In addition to the usual City services, Novi offers a senior citizen housing facility, Meadowbrook Commons, and an Ice Arena.

Since its original settlement and incorporation in February, 1969, the City has seen remarkable changes. Once a stand-alone settlement, Novi now finds itself in the heart of the Detroit Metropolitan region. Novi's location at the crossroads of several major transportation routes has thrust the City into a period of unprecedented growth and development. Novi is presently home to prestigious schools, quality residential neighborhoods, a thriving retail and high-tech economy, and beautifully preserved natural areas. Novi has indeed changed and the change has been dramatic.

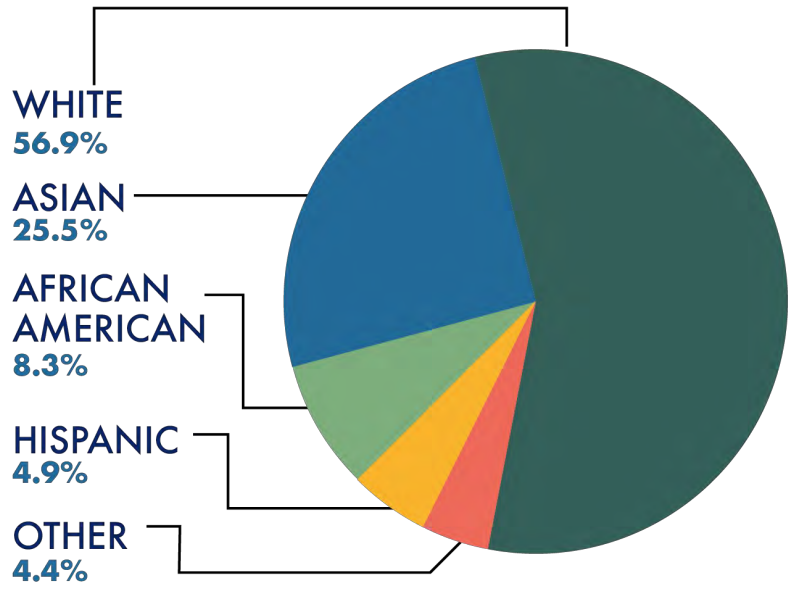
The 2020 Census estimates Novi's population as 66,243.

Note for City of Novi : Incorporated as of the 1970 Census from Village of Novi. Population numbers prior to 1970 are of the village. The Village of Novi was incorporated in 1958 from the majority of Novi Township. Population numbers not available before 1960 as area was part of Novi Township.

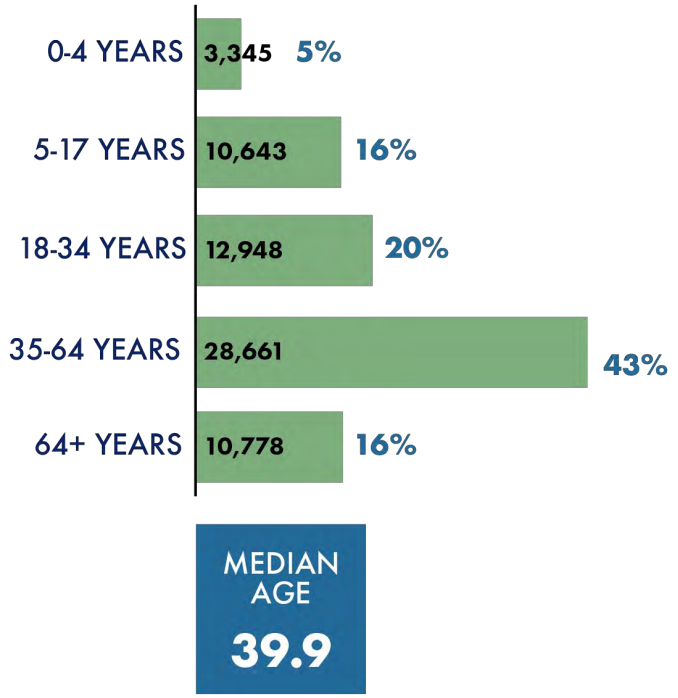




POPULATION BY RACE



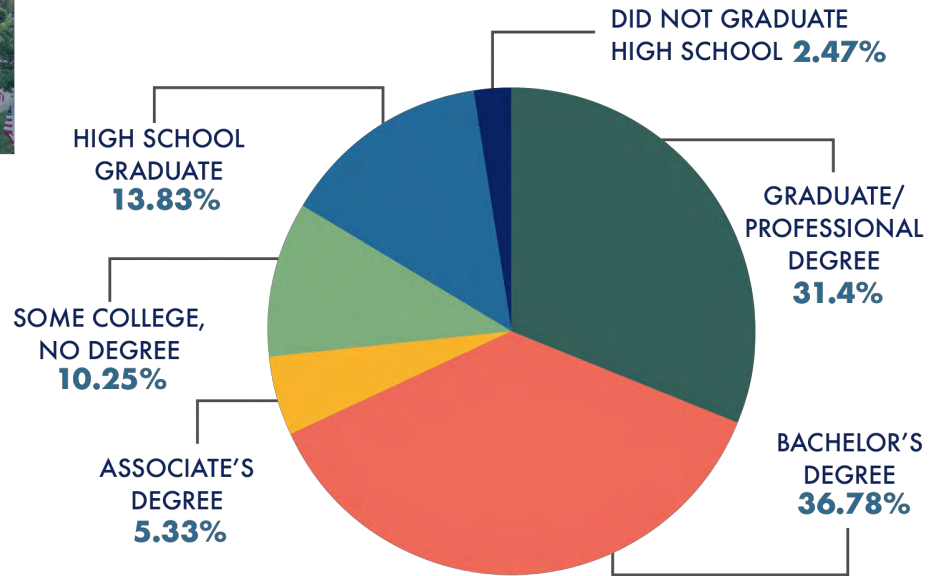
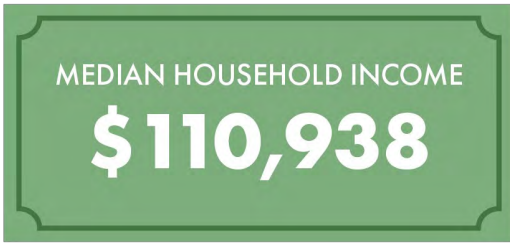
POPULATION BY AGE



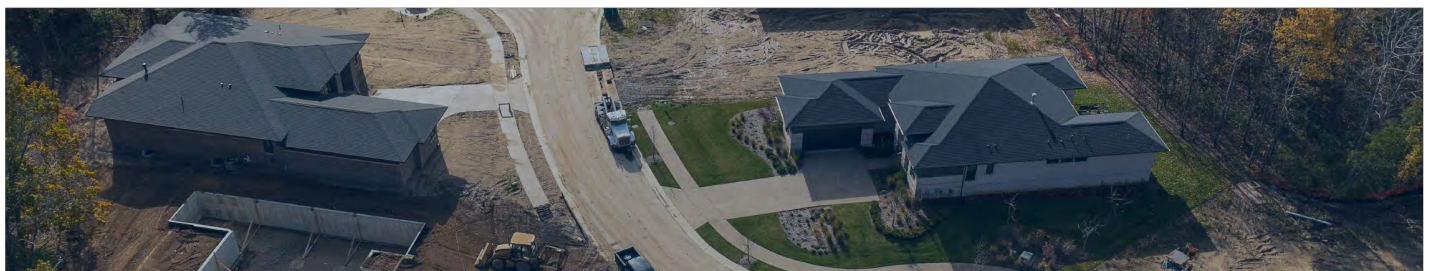
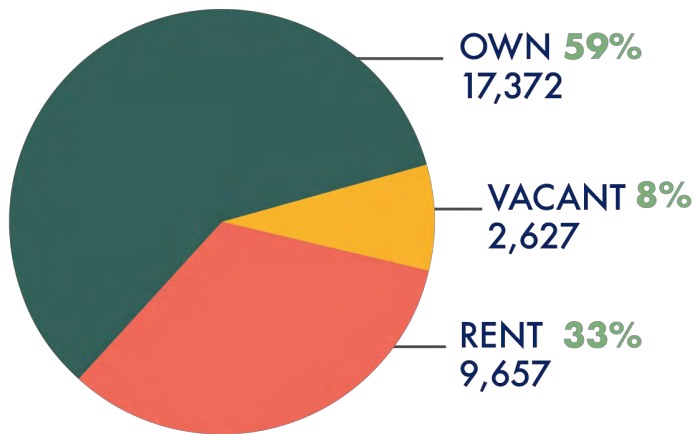


EDUCATIONAL ATTAINMENT

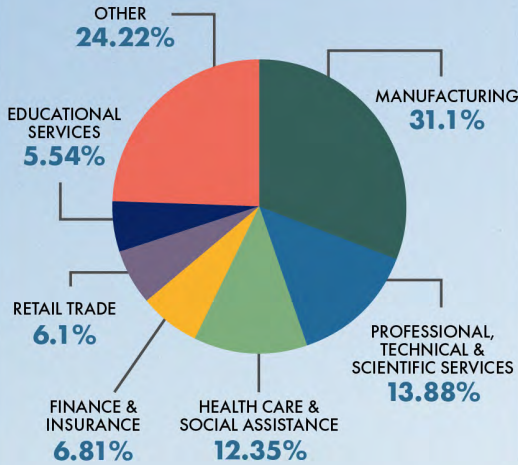
INCOME



HOUSING UNITS



EMPLOYMENT



DAYTIME POPULATION
78,361

TOP EMPLOYERS

EMPLOYER	EMPLOYEES
Henry Ford Novi Providence	2,395
Harman	935
Novi Community Schools	683
ITC Holding, Inc.	583
Ryder System	500
Yanfeng	450
Hanon	375
Lineage Logistics	371
Fox Run	331
Intier/Magna	311

TOTAL EMPLOYMENT

2019
57,672

2025
59,786

MAJOR TAXPAYERS

TAXPAYER	TAXABLE VALUE
Redwood-ERC Novi LLC/Fox Run Village	\$70,200,820
TVO Mall Owner LLC/Twelve Oaks Mall (Taubman)	\$56,879,690
Singh Development/Waltonwood	\$45,480,860
Providence Hospital	\$37,860,250
Detroit Edison	\$37,283,210
International Transmission Co	\$36,612,580
Occidental Development Ltd.	\$33,086,230
Haggerty Corp./HCP Land LLC	\$30,820,970
TBON LLC (Bowman)	\$29,490,750
GR Meadowbrook LLC	\$22,211,100

TAX VALUE ILLUSTRATION

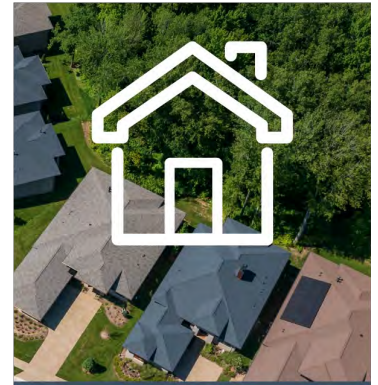
To determine how much of your property taxes go to City services, multiply your home's taxable value by the City's millage rate:

$$\$199,550 \times 0.0105376 = \$2,102.78$$

To determine your monthly expense for City services, divide the annual amount by 12 months.

$$\$2,102.78 \div 12 = \$175.23$$

Monthly expense for City services: \$175.23



AVERAGE NOVI HOME VALUE
\$399,100

VALUE OF YOUR NOVI DOLLAR

The following list represents a sample of the City services provided for the \$175 per month tax.

FIRE PROTECTION / PREVENTION / SAFETY · COMMUNITY FESTIVALS AND EVENTS · GOVERNMENT ADMINISTRATION · SCHOOL CROSSING GUARDS · COMMUNITY DEVELOPMENT · PUBLIC PARKS AND TRAILS · STREET MAINTENANCE / REPAIR · OLDER ADULT SERVICES AND PROGRAMS · GRANTS



CITY ORDINANCE ENFORCEMENT · STORMWATER MANAGEMENT · NEW ROAD CONSTRUCTION · SNOW AND ICE REMOVAL · COMMUNITY PUBLICATION · BUILDING AND FIRE INSPECTION · POLICE PROTECTION · TRAFFIC CONTROL · LIBRARY SERVICES · SIDEWALK REPAIR · STREET LIGHTING

QUICK CALC

(Every \$100,000 of home value is \$527.64 in City tax per year or \$43.97 per month)

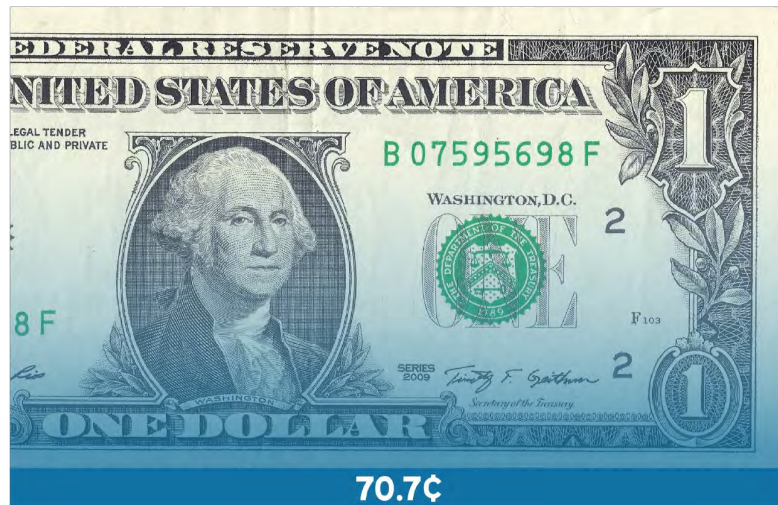


For comparison purposes, one \$6 coffee per day equals **\$180** monthly.

Property Tax Breakdown



City of Novi



Local School Districts, State Education Tax, Oakland County, Schoolcraft College, Oakland County Community College, Huron Clinton Metro Parks, Zoo Authority & Art Institute

17
PARKS

1,400
TOTAL ACRES

28
MILES OF TRAILS



**PARK
AMENITY
HIGHLIGHTS**



ATHLETIC FIELDS



SPORT COURTS &
COURSES



PLAYGROUNDS



LAKE WITH
BEACH ACCESS



R/C RACEWAY
PARK



SHELTERS



FREE WI-FI



SPLASH PAD

Free and open to the public between Memorial Day and Labor Day.



PICKLEBALL COURTS

Novi has 12 dedicated pickleball courts and four convertible courts.



PUBLIC ART

Villa Barr Art Park is a four-acre property that includes a home, studio and multiple sculpture installations created and previously owned by David Barr and dancer Beth Dwaihy Barr.

GENERAL FUND EXPENDITURES

The City's General Fund budget is a plan for providing essential services to the public. Total General Fund budgeted expenditures are allocated as follows:



Public Safety

55.5% \$25.3M

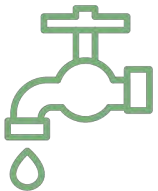
Police patrol, Fire operations, Police & Fire investigation, Citywide emergency preparedness and Traffic enforcement



General Government

24% \$10.8M

City Council, City Manager, City Clerk, Human Resources, Technology, Finance and Assessing



Public Works

10% \$4.6M

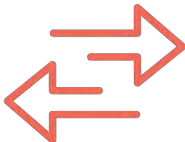
Road maintenance & repair, Stormwater management, Snow removal, Water supply & distribution



Community & Economic Development

10% \$4.3M

Planning & Zoning, Ordinance enforcement, Economic Revitalization



Transfers

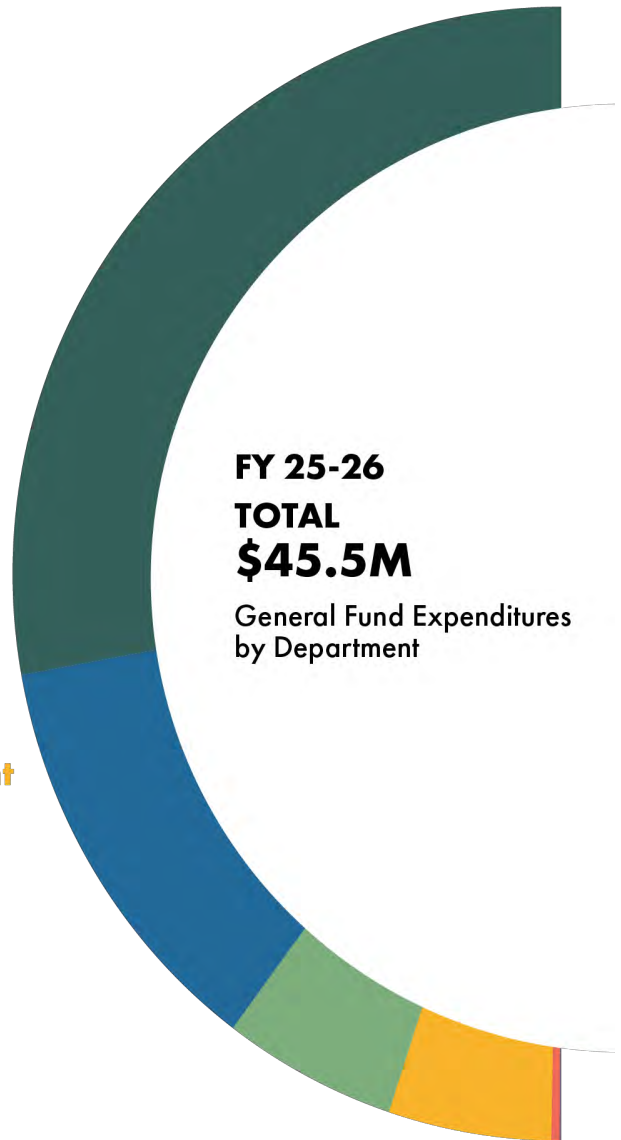
0.4% \$220K



Recreation & Culture

0.1% \$38K

Parks & Recreation, Facilities maintenance



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BUDGET OVERVIEW

Significant Budgetary Items and Trends

Headlee Amendment

The Headlee amendment of the State Constitution can reduce the amount of operating millages allowed by City Charter. This amendment limits the growth in property tax revenue from existing property to the rate of inflation. It accomplishes this by reducing millages proportionally by the amount that market changes exceed the State's inflation rate multiplier. The table on this page shows the millages, revenues, remaining capacities and the proportion of each funds' property tax revenue.

CITY CHARTER RATES, HEADLEE MAXIMUM RATES AND 2025 TAX LEVY					
	CITY CHARTER	ADJUSTED CHARTER MAXIMUM HEADLEE		2025 LEVY	REMAINING CAPACITY
		2024	2025		
OPERATING FUNDS					
GENERAL FUND-Operating	6.5000	4.7505	4.7505	4.7505	-
GENERAL FUND-PA 359 Advertising*	0.0000	3.9214	3.9214	0.0100	3.9114
MUNICIPAL STREET FUND	1.5000	1.4197	1.4197	1.4197	-
PUBLIC SAFETY	1.8000	1.3518	1.3518	1.3518	-
PARKS AND RECREATION	0.5000	0.3648	0.3648	0.3648	-
DRAIN REVENUE FUND	1.0000	0.7303	0.7303	0.6445	0.0858
CIP FUND	1.0000	0.9514	0.9514	0.9514	-
LIBRARY FUND	1.0000	0.7303	0.7303	0.7303	-
DEBT SERVICE FUNDS					Last Fiscal Year of Levy
2008 LIBRARY DEBT FUND	(as needed)	N/A	N/A	0.3471	2027-28
				10.5701	

	MILLAGE			REVENUE	REMAINING CAPACITY
	2024-25	2025-26	CHANGE		
OPERATING FUNDS					
GENERAL FUND	4.7505	4.7505	0.0000	\$ 24,777,005	\$ -
GENERAL FUND-PA 359 Advertising*	0.0100	0.0100	0.0000	50,000	-
MUNICIPAL STREET FUND	1.4197	1.4197	0.0000	7,383,942	-
PUBLIC SAFETY	1.3518	1.3518	0.0000	6,965,085	-
PARKS AND RECREATION	0.3648	0.3648	0.0000	1,879,533	-
DRAIN REVENUE FUND	0.6120	0.6445	0.0325	3,149,632	613,152
CIP FUND	0.9514	0.9514	0.0000	4,902,010	-
LIBRARY FUND	0.7303	0.7303	0.0000	3,762,784	-
	10.1905	10.2230	0.0325	\$ 52,869,991	
DEBT SERVICE FUNDS					
2008 LIBRARY DEBT FUND	0.3471	0.3471	0.0000	1,788,331	
	10.5376	10.5701	0.0325	\$ 54,658,322	

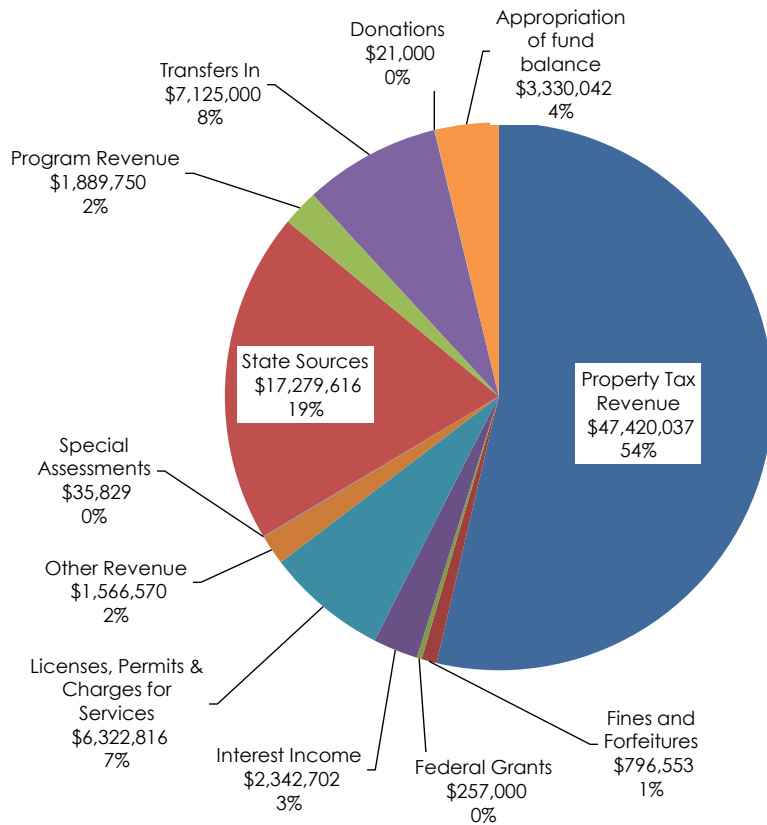
*Per Public Act 359 of 1925, levy up to 4 mils not to exceed \$50,000

NOTE: Assume no Headlee rollback assumed for 2025 tax year

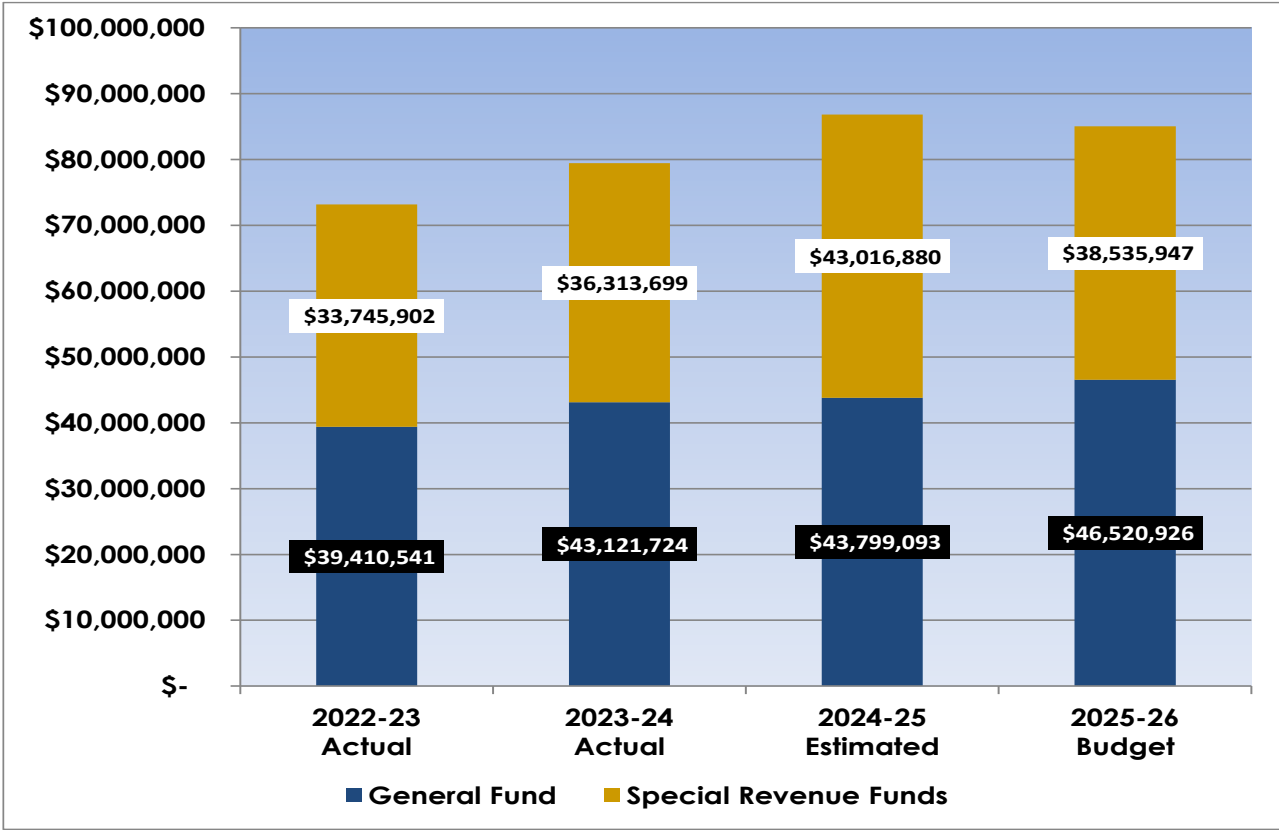
Fiscal Year 2025-2026 Budgeted Revenues (by category)

The following represents Fiscal Year 2025-26 budgeted revenue (General Fund and Special Revenue Funds), as well as a four-year comparison of revenue by fund.

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Property Tax Revenue	\$ 31,558,707	\$ 15,861,330	\$ 47,420,037
Fines and Forfeitures	252,000	544,553	\$ 796,553
Federal Grants	126,000	131,000	\$ 257,000
Interest Income	1,748,409	594,293	\$ 2,342,702
Licenses, Permits & Charges for Services	3,937,816	2,385,000	\$ 6,322,816
Other Revenue	865,620	700,950	\$ 1,566,570
Special Assessments	-	35,829	\$ 35,829
State Sources	8,032,374	9,247,242	\$ 17,279,616
Program Revenue	-	1,889,750	\$ 1,889,750
Transfers In	-	7,125,000	\$ 7,125,000
Donations	-	21,000	\$ 21,000
Appropriation of fund balance	-	3,330,042	\$ 3,330,042
TOTAL ESTIMATED REVENUES	\$ 46,520,926	\$ 41,865,989	\$ 88,386,915



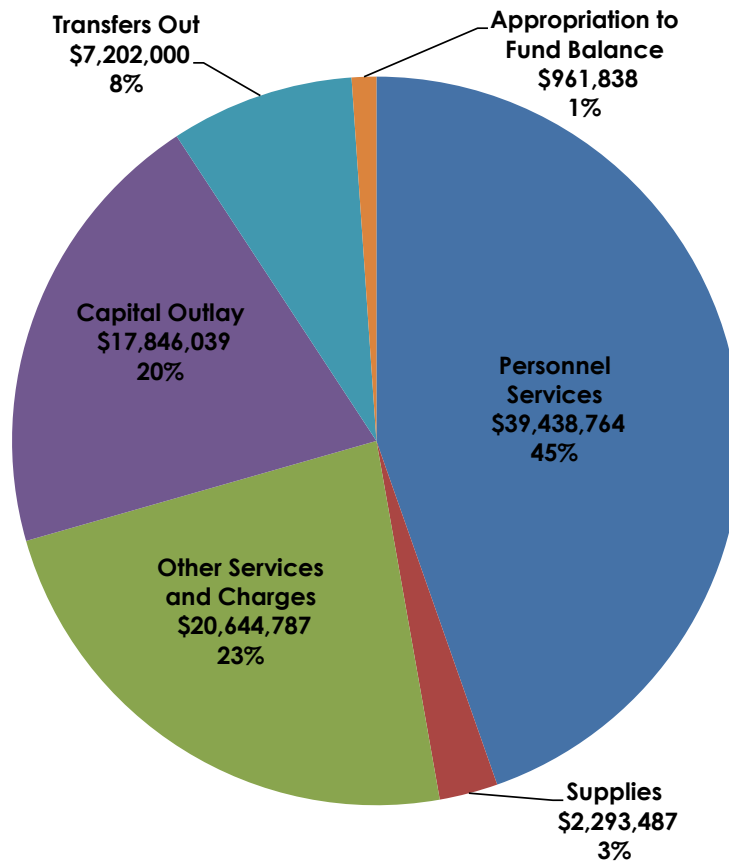
Fund	2022-23 Actual	2023-24 Actual	2024-25 Estimated	2025-26 Budget	% Change Estimated 2024-25 & Budget 2025-26
GENERAL FUND	\$ 39,410,541	\$ 43,121,724	\$ 43,799,093	\$ 46,520,926	6.21%
SPECIAL REVENUE FUNDS					
Major Street	6,151,740	7,483,187	8,832,395	8,701,602	-1.48%
Local Street	8,059,527	6,961,321	7,756,775	7,131,915	-8.06%
Municipal Street	6,725,481	7,490,307	7,661,230	8,074,689	5.40%
Parks, Recreation & Cultural Services	3,701,655	4,194,979	3,700,385	3,981,642	7.60%
Drain	2,736,523	3,235,738	7,793,211	3,147,750	-59.61%
Tree	218,605	295,827	386,471	385,547	-0.24%
Rubbish Collection	2,116,486	2,122,736	2,297,000	2,365,000	2.96%
Forfeiture	228,810	263,141	530,990	486,553	-8.37%
Library	3,507,954	3,827,334	3,808,984	4,009,420	5.26%
Library Contribution	60,931	156,688	32,000	35,000	9.38%
Community Development Block Grant	151,751	176,833	131,000	131,000	0.00%
Opioid Settlement Fund	50,610	69,779	50,610	50,000	-1.21%
West Oaks St. Street Lighting	7,529	7,529	7,529	7,529	0.00%
American Resuce Plan Act (ARPA)	-	-	-	-	0.00%
West Lake Dr Street Lighting	3,300	3,300	3,300	3,300	0.00%
Town Center St. Street Lighting	25,000	25,000	25,000	25,000	0.00%
	\$ 33,745,902	\$ 36,313,699	\$ 43,016,880	\$ 38,535,947	-10.42%
TOTAL REVENUE	\$ 73,156,443	\$ 79,435,423	\$ 86,815,973	\$ 85,056,873	-2.03%



Fiscal Year 2025-26 Budgeted Expenditures (by category)

The following represents Fiscal Year 2025-26 budgeted expenditures (General Fund and Special Revenue Funds), as well as a four-year comparison of expenditures by fund.

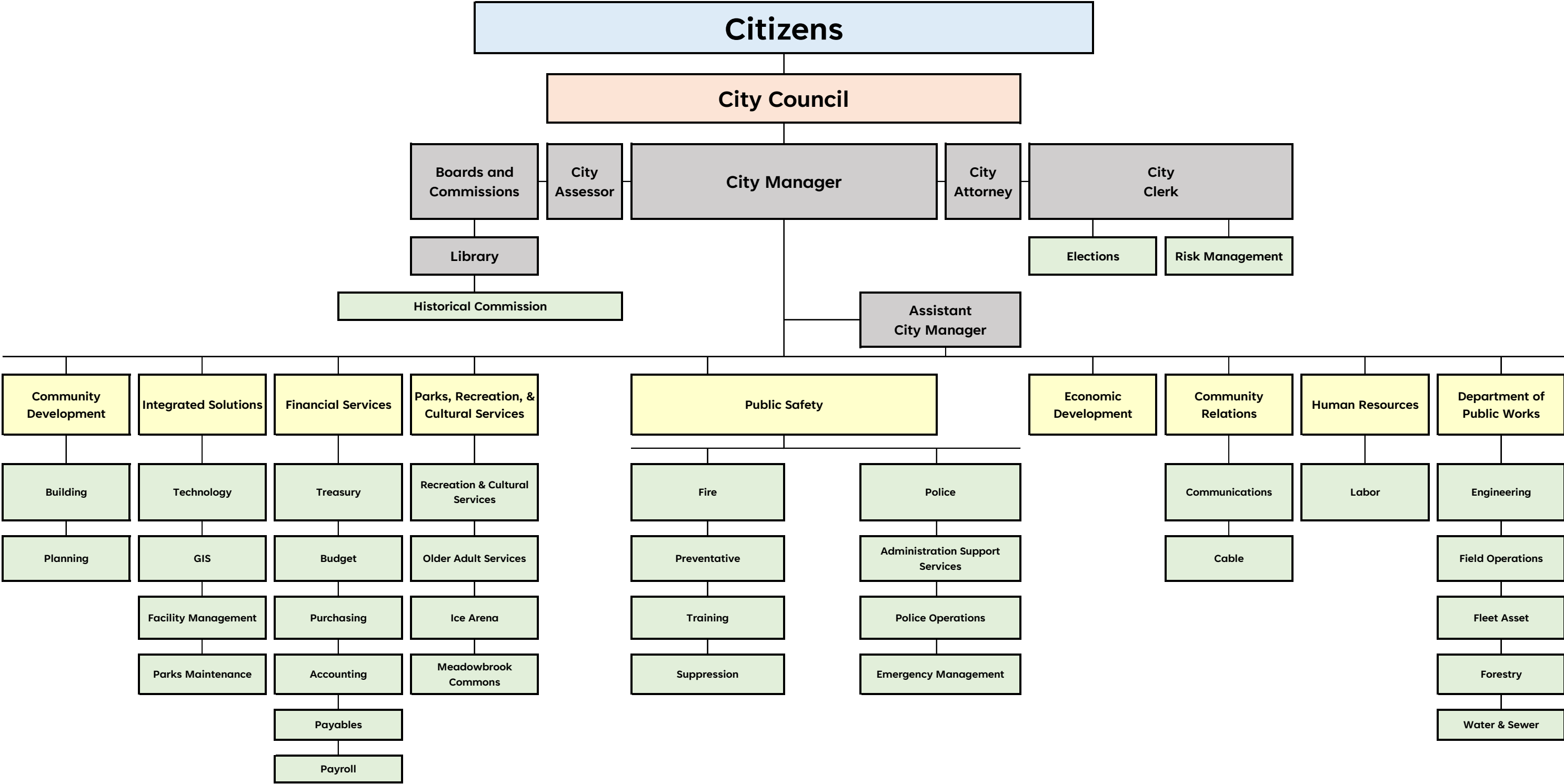
EXPENDITURES	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL BUDGETED
Personnel Services	\$ 34,490,781	\$ 4,947,983	\$ 39,438,764
Supplies	1,174,037	1,119,450	\$ 2,293,487
Other Services and Charges	8,137,147	12,507,640	\$ 20,644,787
Capital Outlay	1,542,323	16,303,716	\$ 17,846,039
Transfers Out	220,000	6,982,000	\$ 7,202,000
Appropriation to Fund Balance	956,638	5,200	\$ 961,838
TOTAL EXPENDITURES	\$ 46,520,926	\$ 41,865,989	\$ 88,386,915



Changes Presented between the Recommended to Adopted Budget
(If needed)

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Organizational Chart



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CONSOLIDATED FINANCIAL SCHEDULE

	Governmental Funds								
	GENERAL	SPECIAL	DEBT	CAPITAL	PERMANENT	ENTERPRISE	INTERNAL	FIDUCIARY	TOTAL
	FUND	REVENUE	SERVICE	PROJECT	FUNDS	FUNDS	SERVICE	FUNDS	BUDGET
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26
ESTIMATED REVENUES									
Property tax revenue	\$ 31,558,707	\$ 15,861,330	\$ 1,764,049	\$ 4,811,010	\$ -	\$ -	\$ -	\$ -	\$ 53,995,096
Capital Contributions	-	-	-	-	-	1,100,000	-	-	1,100,000
Donations	-	21,000	-	-	-	-	-	-	21,000
Federal grants	126,000	131,000	-	-	-	-	-	-	257,000
Fines and forfeitures	252,000	544,553	-	-	-	-	-	-	796,553
Interest income	1,748,409	594,293	1,051	127,121	163,000	312,400	60,000	2,572,000	5,578,274
Licenses, permits, and charges for services	3,937,816	2,385,000	-	380,000	-	-	3,748,000	-	10,450,816
Older adult program revenue	-	218,950	-	-	-	-	-	-	218,950
Operating Revenue	-	-	-	-	-	32,741,570	-	-	32,741,570
Other revenue	865,620	700,950	-	-	-	825,383	420,000	-	2,811,953
Program Revenue	-	1,670,800	-	-	-	1,925,900	-	-	3,596,700
Special Assessments Levied	-	35,829	-	-	-	-	-	-	35,829
State sources	8,032,374	9,247,242	5,000	-	-	-	-	-	17,284,616
Tap In Fees	-	-	-	-	5,000	-	-	-	5,000
Transfers in	-	7,125,000	-	-	32,000	-	-	-	7,157,000
TOTAL ESTIMATED REVENUES	\$ 46,520,926	\$ 38,535,947	\$ 1,770,100	\$ 5,318,131	\$ 200,000	\$ 36,905,253	\$ 4,228,000	\$ 2,572,000	\$ 136,050,357
APPROPRIATIONS									
Personnel services	\$ 34,490,781	\$ 4,947,983	\$ -	\$ -	\$ -	\$ 1,786,910	\$ 3,875,000	\$ 1,434,000	\$ 46,534,674
Supplies	1,174,037	1,119,450	-	-	-	125,875	-	-	2,419,362
Other services and charges	8,137,147	12,507,640	400	1,450	-	31,795,004	6,000	309,000	52,756,641
Capital outlay	1,542,323	16,303,716	-	176,681	-	3,756,035	-	-	21,778,755
Debt Service	-	-	1,415,700	92,000	-	1,032,429	-	-	2,540,129
Transfer Out	220,000	6,982,000	-	-	-	-	-	-	7,202,000
TOTAL APPROPRIATIONS	\$ 45,564,288	\$ 41,860,789	\$ 1,416,100	\$ 270,131	\$ -	\$ 38,496,253	\$ 3,881,000	\$ 1,743,000	\$ 133,231,561
Estimated Beginning Unassigned Fund Balance - July 1, 2025	\$ 12,644,502	10,740,643	867,641	(1,093,579)	2,403,900	186,534,465	3,267,780	37,402,671	\$ 252,768,023
Estimated Ending Unassigned Fund Balance - June 30, 2026	\$ 13,601,140	\$ 7,415,801	\$ 1,221,641	\$ 3,954,421	\$ 2,603,900	\$ 184,943,465	\$ 3,614,780	\$ 38,231,671	\$ 255,586,819
Fund balance as a percentage of total annual expenditures	30%	18%	86%	1464%	0%	480%	93%	2193%	192%

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FINANCIAL SCHEDULES

General Fund

GENERAL FUND					
	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
PROPERTY TAX REVENUE					
Property Tax Revenue - Current Levy	\$ 22,187,093	\$ 23,555,777	\$ 24,792,005	\$ 25,725,128	\$ 26,750,134
Property Tax Revenue - County Chargebacks	19,650	38,704	25,000	25,000	25,000
Property Tax Revenue - Tax Tribunal Accr	(19,400)	(25,000)	(10,000)	(17,000)	(25,000)
Property Tax Revenue - Brownfld Cap 2008	(2,453)	(2,813)	-	-	-
Property Tax Revenue - Police & Fire Levy	6,223,955	6,564,000	6,868,000	7,154,000	7,431,000
Property Tax Revenue-Brownfld Cap B3 17	(99,513)	(129,437)	(109,310)	(114,557)	(120,056)
Property Tax Revenue - PA 359 Advertising	49,872	49,486	50,000	50,000	50,000
Property Tax Revenue - CIA Cap 2018	(199,758)	(259,417)	(268,634)	(307,586)	(352,186)
Property Tax Revenue-Brownfld Cap B4 21	(2,312)	(2,869)	(3,558)	(4,412)	(5,471)
Property Tax Revenue-Brownfld Cap B4X 21	(287)	(287)	(296)	(305)	(314)
Property Tax Revenue - C/Y Delequent PPT	(39,386)	(42,000)	(42,000)	(43,000)	(44,000)
Trailer Tax fees	10,431	10,500	12,500	12,500	12,500
Penalty and interest	191,714	197,500	245,000	260,000	290,000
PROPERTY TAX REVENUE	\$ 28,319,606	\$ 29,954,144	\$ 31,558,707	\$ 32,739,768	\$ 34,011,607
DONATIONS					
Restricted Fire donations	350	-	-	-	-
Winter Fest - Donations/Sponsorships	10,300	9,900	-	-	-
DONATIONS	\$ 10,650	\$ 9,900	\$ -	\$ -	\$ -
FEDERAL GRANTS					
Federal forfeitures-reimbursement only	\$ -	\$ 30,000	\$ -	\$ -	\$ -
SS Task Force Reimbursement	32,374	20,000	20,000	20,000	20,000
FBI - OT Reimbursement	18,112	18,000	18,000	18,000	18,000
Federal Grants	8,489	10,000	10,000	10,000	10,000
TIA Grant	26,959	25,000	28,000	29,000	30,000
Federal Grants - Other - ARPA	8,000	-	-	-	-
HIDTA Federal AP Services	45,826	50,000	50,000	50,000	50,000
FEDERAL GRANTS	\$ 139,760	\$ 153,000	\$ 126,000	\$ 127,000	\$ 128,000
FINES AND FORFEITURES					
Court fees and fines	\$ 224,299	\$ 300,000	\$ 230,000	\$ 250,000	\$ 250,000
Motor carrier fines and fees	13,300	25,000	22,000	25,000	25,000
FINES AND FORFEITURES	\$ 237,599	\$ 325,000	\$ 252,000	\$ 275,000	\$ 275,000
STATE SOURCES					
State and other grants	\$ 15,143	\$ 29,915	\$ 20,000	\$ 250,000	\$ 20,000
State Grants - Fire	1,629	94,500	-	-	-
Police training grant	178,809	136,748	55,000	55,000	55,000
State Grants - Local Comm Stab Share	51,220	60,000	65,000	70,000	75,000
State revenue sharing	7,425,525	7,438,923	7,892,374	8,056,445	8,223,927
STATE SOURCES	\$ 7,672,326	\$ 7,760,086	\$ 8,032,374	\$ 8,431,445	\$ 8,373,927

GENERAL FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28
LICENSES, PERMITS & CHARGES FOR SVCS					
Clerks Dept Fees (prior business regist)	\$ 7,270	\$ 9,875	\$ 10,000	\$ 10,000	\$ 10,000
Liquor license fees	131,952	75,000	130,000	130,000	130,000
Engineering review fees	80,448	125,000	100,000	105,000	110,000
Plan and landscape review fees	67,540	125,000	100,000	100,000	100,000
Wet, Wood, Landscape insp/review fees	96,028	250,000	125,000	130,000	135,000
Grading Permits	-	125	-	-	-
Building permits	809,442	575,000	800,000	800,000	800,000
Plan review fees	383,032	275,000	400,000	400,000	400,000
Refrigeration permits	85,210	75,000	80,000	80,000	80,000
Electrical permits	280,806	230,000	280,000	280,000	280,000
Heating permits	175,161	175,000	205,000	205,000	205,000
Plumbing permits	91,073	125,000	100,000	105,000	110,000
Other charges	156,566	200,000	300,000	300,000	300,000
Court abatement revenue	-	14,500	14,500	14,500	14,500
Soil erosion fees	17,029	27,000	20,000	22,000	25,000
Cable franchise fees	656,791	700,000	650,000	650,000	625,000
Weed cutting revenue	14,941	14,500	15,000	16,000	17,000
Board of appeals	15,245	20,000	20,000	20,000	20,000
Police department-miscellaneous revenue	153,511	149,000	150,000	150,000	150,000
Police dispatch service revenue	157,467	163,766	170,316	177,129	184,214
Police contracted services	143,937	125,000	150,000	150,000	150,000
Fire Station #5 revenue	11,931	12,000	18,000	18,000	18,000
Administrative reimburse	76,617	95,000	100,000	105,000	110,000
LICENSES, PERMITS & CHARGES FOR SVCS	\$ 3,611,997	\$ 3,560,766	\$ 3,937,816	\$ 3,967,629	\$ 3,973,714
INTEREST INCOME					
Interest on Investments	\$ 639,310	\$ 329,635	\$ 600,000	\$ 550,000	\$ 500,000
Medstar Interest rental income	1,569	-	-	-	-
Interest - Cell tower leases	17,276	\$ -	\$ -	\$ -	\$ -
Interest on interfund borrow-CIP Fund	42,512	44,000	48,000	15,000	-
Interest on Trust & Agency Funds	915,519	719,965	800,000	715,000	665,000
Unrealized gain (loss) on investments	508,228	66,477	300,409	254,669	207,143
INTEREST INCOME	\$ 2,124,414	\$ 1,160,077	\$ 1,748,409	\$ 1,534,669	\$ 1,372,143
OTHER REVENUE					
Miscellaneous income	\$ 128,517	\$ 150,000	\$ 160,000	\$ 170,000	\$ 170,000
Filming permit revenue	289	-	-	-	-
Other grant funds	-	30,000	-	-	-
Library Network Charges	37,009	45,600	50,000	51,000	52,000
Fire Department	8,390	10,000	10,000	10,000	10,000
State of the City revenue	-	5,000	-	-	-
Spring into Novi/Ethnic Taste & Tune Rev	1,500	-	-	-	-
Novi Township assessment	21,089	22,534	22,350	23,250	23,250
RRRASOC Hosting Fees	16,000	16,000	16,000	16,000	16,000
Cell tower revenue	35,460	50,350	37,000	38,000	39,000
Insurance Reimbursement	80,376	81,166	80,000	72,000	75,000
Comm Relations Reimb (Engage)	-	10,050	-	-	-
Municipal service charges	365,270	365,270	365,270	365,270	365,270
Fire Department Hosted Training	-	5,000	-	-	-
Sale of fixed assets	63,610	85,150	125,000	125,000	100,000
OTHER REVENUE	\$ 757,510	\$ 876,120	\$ 865,620	\$ 870,520	\$ 850,520
SBITA Lease Financing	\$ 165,537	\$ -	\$ -	\$ -	\$ -
Cannon Lease Proceeds	82,325	-	-	-	-
OTHER FINANCING SOURCES (USES)	\$ 247,862	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 43,121,724	\$ 43,799,093	\$ 46,520,926	\$ 47,946,031	\$ 48,984,911

GENERAL FUND

	ACTUAL		ESTIMATED		BUDGET		PROJECTED	
	2023-24	2024-25	2024-25	2025-26	2025-26	2026-27	2027-28	
APPROPRIATIONS								
Dept 101.00-CITY COUNCIL								
PERSONNEL SERVICES	\$ 35,681	\$ 36,093	\$ 36,101	\$ 36,101	\$ 36,102	\$ 36,102	\$ 36,103	
SUPPLIES	1,197	200	187	187	186	186	185	
OTHER SERVICES AND CHARGES	20,896	212,702	26,012	26,012	26,112	26,112	26,212	
TOTAL Dept 101.00-CITY COUNCIL	\$ 57,774	\$ 248,995	\$ 62,300	\$ 62,300	\$ 62,400	\$ 62,400	\$ 62,500	
Dept 172.00-CITY MANAGER								
PERSONNEL SERVICES	\$ 599,884	\$ 686,661	\$ 710,263	\$ 710,263	\$ 735,222	\$ 735,222	\$ 765,476	
SUPPLIES	10,095	1,500	1,500	1,500	1,500	1,500	1,500	
OTHER SERVICES AND CHARGES	119,555	124,156	115,935	115,935	122,535	122,535	116,135	
TOTAL Dept 172.00-CITY MANAGER	\$ 729,534	\$ 812,317	\$ 827,698	\$ 827,698	\$ 859,257	\$ 859,257	\$ 883,111	
<i>Financial Services</i>								
Dept 191.00-FINANCE DEPARTMENT								
PERSONNEL SERVICES	\$ 867,141	\$ 973,120	\$ 1,023,261	\$ 1,023,261	\$ 1,062,380	\$ 1,062,380	\$ 1,090,556	
SUPPLIES	12,417	9,500	9,500	9,500	9,500	9,500	9,500	
OTHER SERVICES AND CHARGES	76,384	90,495	98,234	98,234	99,934	99,934	102,234	
TOTAL Dept 191.00-FINANCE DEPARTMENT	\$ 955,942	\$ 1,073,115	\$ 1,130,995	\$ 1,130,995	\$ 1,171,814	\$ 1,171,814	\$ 1,202,290	
Dept 253.00-TREASURY DEPARTMENT								
PERSONNEL SERVICES	\$ 395,471	\$ 382,182	\$ 416,755	\$ 416,755	\$ 433,321	\$ 433,321	\$ 448,613	
SUPPLIES	30,820	33,000	34,000	34,000	35,000	35,000	35,000	
OTHER SERVICES AND CHARGES	45,185	47,720	56,053	56,053	58,153	58,153	58,153	
TOTAL Dept 253.00-TREASURY DEPARTMENT	\$ 471,476	\$ 462,902	\$ 506,808	\$ 506,808	\$ 526,474	\$ 526,474	\$ 541,766	
<i>Financial Services Total</i>	\$ 1,427,418	\$ 1,536,017	\$ 1,637,803	\$ 1,637,803	\$ 1,698,288	\$ 1,698,288	\$ 1,744,056	
Dept 215.00-CITY CLERK								
PERSONNEL SERVICES	\$ 741,267	\$ 715,464	\$ 777,435	\$ 777,435	\$ 812,203	\$ 812,203	\$ 846,776	
SUPPLIES	121,066	113,000	75,000	75,000	75,000	75,000	75,000	
OTHER SERVICES AND CHARGES	218,349	322,403	250,103	250,103	251,103	251,103	251,103	
CAPITAL OUTLAY	-	12,200	-	-	250,000	250,000	-	
TOTAL Dept 215.00-CITY CLERK	\$ 1,080,682	\$ 1,163,067	\$ 1,102,538	\$ 1,102,538	\$ 1,388,306	\$ 1,388,306	\$ 1,172,879	
Dept 257.00-ASSESSING DEPARTMENT								
PERSONNEL SERVICES	\$ 492,804	\$ 671,790	\$ 695,474	\$ 695,474	\$ 718,364	\$ 718,364	\$ 742,286	
SUPPLIES	18,756	19,500	20,500	20,500	20,500	20,500	20,500	
OTHER SERVICES AND CHARGES	259,178	185,455	215,600	215,600	215,600	215,600	215,600	
TOTAL Dept 257.00-ASSESSING DEPARTMENT	\$ 770,738	\$ 876,745	\$ 931,574	\$ 931,574	\$ 954,464	\$ 954,464	\$ 978,386	
Dept 266.00-CITY ATTORNEY, INSURANCE, & CLAIMS								
OTHER SERVICES AND CHARGES	\$ 745,353	\$ 792,200	\$ 809,100	\$ 809,100	\$ 860,000	\$ 860,000	\$ 890,000	
CAPITAL OUTLAY	29,091	45,000	40,000	40,000	40,000	40,000	40,000	
TOTAL Dept 266.00-CITY ATTORNEY, INSURANCE, & CLAIMS	\$ 774,444	\$ 837,200	\$ 849,100	\$ 849,100	\$ 900,000	\$ 900,000	\$ 930,000	

GENERAL FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
<i>Integrated Solutions</i>					
Dept 228.00-IS TECHNOLOGY					
PERSONNEL SERVICES	\$ 1,000,424	\$ 958,930	\$ 1,015,677	\$ 1,046,839	\$ 1,078,304
SUPPLIES	63,414	92,700	108,380	108,880	108,880
OTHER SERVICES AND CHARGES	570,539	507,910	713,491	697,910	712,050
CAPITAL OUTLAY	139,882	13,630	-	13,461	345,561
TOTAL Dept 228.00-IS TECHNOLOGY	\$ 1,774,259	\$ 1,573,170	\$ 1,837,548	\$ 1,867,090	\$ 2,244,795
Dept 265.00-IS FACILITY MANAGEMENT					
PERSONNEL SERVICES	\$ 437,085	\$ 439,476	\$ 480,476	\$ 494,580	\$ 508,718
SUPPLIES	23,402	36,192	20,100	20,100	20,100
OTHER SERVICES AND CHARGES	886,011	752,262	867,674	821,674	828,674
CAPITAL OUTLAY	664,090	345,810	-	174,063	693,190
TOTAL Dept 265.00-IS FACILITY MANAGEMENT	\$ 2,010,588	\$ 1,573,740	\$ 1,368,250	\$ 1,510,417	\$ 2,050,682
Dept 265.10-IS PARK MAINTENANCE					
PERSONNEL SERVICES	\$ 695,096	\$ 670,134	\$ 751,158	\$ 775,777	\$ 803,252
SUPPLIES	49,909	45,340	35,000	36,000	36,000
OTHER SERVICES AND CHARGES	491,332	509,932	545,905	548,005	555,795
CAPITAL OUTLAY	143,273	-	81,306	49,830	-
TOTAL Dept 265.10-IS PARK MAINTENANCE	\$ 1,379,610	\$ 1,225,406	\$ 1,413,369	\$ 1,409,612	\$ 1,395,047
<i>Integrated Solutions Total</i>	\$ 5,164,457	\$ 4,372,316	\$ 4,619,167	\$ 4,787,119	\$ 5,690,524
Dept 270.00-HUMAN RESOURCES					
PERSONNEL SERVICES	\$ 559,826	\$ 565,766	\$ 653,560	\$ 676,893	\$ 700,570
SUPPLIES	1,774	2,500	2,000	2,000	2,200
OTHER SERVICES AND CHARGES	213,027	215,135	189,729	220,720	227,239
TOTAL Dept 270.00-HUMAN RESOURCES	\$ 774,627	\$ 783,401	\$ 845,289	\$ 899,613	\$ 930,009
<i>Public Safety</i>					
Dept 301.00-POLICE DEPARTMENT					
PERSONNEL SERVICES	\$ 14,309,471	\$ 14,740,565	\$ 15,359,047	\$ 15,807,988	\$ 16,603,187
SUPPLIES	507,672	415,000	422,170	427,455	449,560
OTHER SERVICES AND CHARGES	1,192,120	1,239,951	1,181,436	1,185,736	1,198,436
CAPITAL OUTLAY	631,319	78,190	351,908	372,900	321,450
TOTAL Dept 301.00-POLICE DEPARTMENT	\$ 16,640,582	\$ 16,473,706	\$ 17,314,561	\$ 17,794,079	\$ 18,572,633
Dept 336.00-FIRE DEPARTMENT					
PERSONNEL SERVICES	\$ 6,413,418	\$ 6,277,149	\$ 6,794,401	\$ 6,971,432	\$ 7,207,482
SUPPLIES	238,444	329,000	218,500	247,000	226,500
OTHER SERVICES AND CHARGES	1,041,515	786,424	804,852	773,852	808,852
CAPITAL OUTLAY	68,178	-	255,129	197,745	295,192
TOTAL Dept 336.00-FIRE DEPARTMENT	\$ 7,761,555	\$ 7,392,573	\$ 8,072,882	\$ 8,190,029	\$ 8,538,026
<i>Public Safety Total</i>	\$ 24,402,137	\$ 23,866,279	\$ 25,387,443	\$ 25,984,108	\$ 27,110,659

GENERAL FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28
<i>Community Development</i>					
Dept 371.00-COMMUNITY DEVELOPMENT-BUILDING					
PERSONNEL SERVICES	\$ 1,935,822	\$ 1,869,156	\$ 2,013,727	\$ 2,094,039	\$ 2,165,207
SUPPLIES	16,376	37,200	29,200	27,800	27,800
OTHER SERVICES AND CHARGES	215,001	211,018	217,763	227,763	240,763
CAPITAL OUTLAY	58,242	9,262	-	-	-
TOTAL Dept 371.00-COMM DEVELOP-BUILDING	\$ 2,225,441	\$ 2,126,636	\$ 2,260,690	\$ 2,349,602	\$ 2,433,770
Dept 701.00-COMMUNITY DEVELOPMENT-PLANNING					
PERSONNEL SERVICES	\$ 672,695	\$ 651,473	\$ 713,601	\$ 738,582	\$ 763,427
SUPPLIES	2,627	5,400	4,300	4,300	4,300
OTHER SERVICES AND CHARGES	155,461	60,436	58,258	58,258	58,258
TOTAL Dept 701.00-COMM DEVELOP-PLANNING	\$ 830,783	\$ 717,309	\$ 776,159	\$ 801,140	\$ 825,985
<i>Community Development Total</i>	\$ 3,056,224	\$ 2,843,945	\$ 3,036,849	\$ 3,150,742	\$ 3,259,755
<i>Community Relations</i>					
Dept 725.00-CR ADMINISTRATION					
PERSONNEL SERVICES	\$ 431,636	\$ 421,564	\$ 465,604	\$ 484,249	\$ 503,329
SUPPLIES	9,658	7,900	8,900	8,900	8,900
OTHER SERVICES AND CHARGES	428,347	360,094	344,122	344,322	344,522
CAPITAL OUTLAY	28,668	20,000	10,000	-	-
TOTAL Dept 725.00-CR ADMINISTRATION	\$ 898,309	\$ 809,558	\$ 828,626	\$ 837,471	\$ 856,751
Dept 725.10-CR STUDIO 6					
PERSONNEL SERVICES	\$ 215,554	\$ 219,378	\$ 228,498	\$ 235,998	\$ 241,663
SUPPLIES	7,761	5,000	5,000	5,000	5,000
OTHER SERVICES AND CHARGES	57,348	44,258	42,912	43,212	43,512
TOTAL Dept 725.10-CR STUDIO 6	\$ 280,663	\$ 268,636	\$ 276,410	\$ 284,210	\$ 290,175
<i>Community Relations Total</i>	\$ 1,178,972	\$ 1,078,194	\$ 1,105,036	\$ 1,121,681	\$ 1,146,926
Dept 728.00 ECONOMIC DEVELOPMENT					
PERSONNEL SERVICES	\$ 137,025	\$ -	\$ 192,638	\$ 197,947	\$ 203,354
SUPPLIES	46	-	-	-	-
OTHER SERVICES AND CHARGES	31,579	-	36,089	36,089	36,089
TOTAL Dept 728.00 ECONOMIC DEVELOPMENT	\$ 168,650	\$ -	\$ 228,727	\$ 234,036	\$ 239,443
Dept 773.00-NOVI YOUTH ASSISTANCE					
PERSONNEL SERVICES	\$ 22,706	\$ 26,943	\$ 27,330	\$ 28,150	\$ 28,901
SUPPLIES	1,143	3,200	1,500	1,500	1,500
TOTAL Dept 773.00-NOVI YOUTH ASSISTANCE	\$ 23,849	\$ 30,143	\$ 28,830	\$ 29,650	\$ 30,401
Dept 803.00-HISTORICAL COMMISSION					
OTHER SERVICES AND CHARGES	\$ 20,563	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700
TOTAL Dept 803.00-HISTORICAL COMMISSION	\$ 20,563	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700

GENERAL FUND

	ACTUAL		ESTIMATED		BUDGET		PROJECTED	
	2023-24		2024-25		2025-26		2026-27	2027-28
<i>Department of Public Works</i>								
Dept 441.00-DPW ADMINISTRATION DIVISION								
PERSONNEL SERVICES	\$ 417,568	\$	398,663	\$	421,059	\$	436,832	\$ 452,920
SUPPLIES	12,503		12,100		12,800		12,800	12,800
OTHER SERVICES AND CHARGES	189,397		200,268		203,202		203,202	203,202
CAPITAL OUTLAY	-		-		19,940		-	-
TOTAL Dept 441.00-DPW ADMINISTRATION	\$ 619,468	\$	611,031	\$	657,001	\$	652,834	\$ 668,922
Dept 441.10-DPW ENGINEERING DIVISION								
PERSONNEL SERVICES	\$ 313,884	\$	255,585	\$	512,642	\$	543,060	\$ 572,209
SUPPLIES	1,508		1,884		2,000		2,000	2,000
OTHER SERVICES AND CHARGES	101,821		123,759		92,473		93,743	94,843
CAPITAL OUTLAY	-		-		-		7,570	-
TOTAL Dept 441.10-DPW ENGINEERING DIVISION	\$ 417,213	\$	381,228	\$	607,115	\$	646,373	\$ 669,052
Dept 441.20-DPW FIELD OPERATIONS DIVISION								
PERSONNEL SERVICES	\$ 684,374	\$	715,175	\$	757,718	\$	766,832	\$ 808,051
SUPPLIES	116,927		154,500		139,500		141,500	144,500
OTHER SERVICES AND CHARGES	738,059		943,205		896,516		903,516	908,516
CAPITAL OUTLAY	32,017		611,748		110,500		-	-
TOTAL Dept 441.20-DPW FIELD OPERATIONS	\$ 1,571,377	\$	2,424,628	\$	1,904,234	\$	1,811,848	\$ 1,861,067
Dept 441.30-DPW FLEET ASSET DIVISION								
PERSONNEL SERVICES	\$ 433,656	\$	388,268	\$	444,356	\$	441,892	\$ 448,932
SUPPLIES	21,248		25,982		24,000		24,000	24,000
OTHER SERVICES AND CHARGES	353,950		359,569		362,988		372,988	377,988
CAPITAL OUTLAY	25,535		415,957		673,540		712,646	522,601
TOTAL Dept 441.30-DPW FLEET ASSET DIVISION	\$ 834,389	\$	1,189,776	\$	1,504,884	\$	1,551,526	\$ 1,373,521
<i>Department of Public Works Total</i>								
TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 3,442,447	\$	4,606,663	\$	4,673,234	\$	4,662,581	\$ 4,572,562
Dept 905.00 - Debt Service Dept								
DEBT SERVICE	\$ 76,434	\$	-	\$	-	\$	-	\$ -
TOTAL DEBT SERVICE	\$ 76,434	\$	-	\$	-	\$	-	\$ -
Dept 966.00-TRANSFER TO OTHER FUNDS								
TRANSFERS OUT	\$ 2,333,777	\$	175,000	\$	220,000	\$	225,000	\$ 225,000
TOTAL Dept 966.00-TRANSFER TO OTHER FUNDS	\$ 2,333,777	\$	175,000	\$	220,000	\$	225,000	\$ 225,000
TOTAL APPROPRIATIONS	\$ 45,482,727	\$	43,238,982	\$	45,564,288	\$	46,965,945	\$ 48,984,911
NET OF REVENUES/APPROPRIATIONS	\$ (2,361,003)	\$	560,111	\$	956,638	\$	980,086	\$ -
BEGINNING FUND BALANCE	14,445,394		12,084,391		12,644,502		13,601,140	14,581,226
ENDING FUND BALANCE	\$ 12,084,391	\$	12,644,502	\$	13,601,140	\$	14,581,226	\$ 14,581,226

Fund balance as a percentage of total annual expenditures	27%	29%	30%	31%	30%
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Ending Fund Balance (25% min)	\$ 11,370,682	\$	10,809,746	\$	11,391,072	\$	11,741,486	\$ 12,246,228
Funds above / (below) 25% min	\$ 713,709	\$	1,834,757	\$	2,210,068	\$	2,839,740	\$ 2,334,998

Ending Fund Balance (33% max)	\$ 15,009,300	\$	14,268,864	\$	15,036,215	\$	15,498,762	\$ 16,165,021
Funds above / (below) 33% max	\$ (2,924,909)	\$	(1,624,362)	\$	(1,435,075)	\$	(917,536)	\$ (1,583,795)

Estimated Change in Fund Balance	-16%	5%	8%	7%	0%
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* Total Appropriations include service improvements, capital outlay, light-duty vehicles, and capital improvements. The level of such expenditures is dictated by available funds from accumulated fund balance and anticipated revenue above annual expenditures in conjunction with the targeted fund balance.

Special Revenue Funds

MAJOR STREET FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
ESTIMATED REVENUES					
Interest income	\$ 294,545	\$ 125,027	\$ 60,560	\$ 66,900	\$ 66,339
Federal grants	-	8,016	-	-	-
State sources	6,217,555	6,374,322	6,535,042	6,699,815	6,868,742
Other revenue	127,457	249,924	-	-	-
Transfers in	843,630	2,075,106	2,106,000	-	-
TOTAL ESTIMATED REVENUES	\$ 7,483,187	\$ 8,832,395	\$ 8,701,602	\$ 6,766,715	\$ 6,935,081
APPROPRIATIONS					
Other services and charges	\$ 1,298,633	\$ 1,812,813	\$ 1,844,365	\$ 1,589,515	\$ 1,589,665
Capital outlay	4,743,335	12,905,942	7,406,237	2,992,359	2,271,025
Transfers out	-	-	-	2,410,907	3,079,391
TOTAL APPROPRIATIONS	\$ 6,041,968	\$ 14,718,755	\$ 9,250,602	\$ 6,992,781	\$ 6,940,081
NET OF REVENUES/APPROPRIATIONS - FUND 202	\$ 1,441,219	\$ (5,886,360)	\$ (549,000)	\$ (226,066)	\$ (5,000)
BEGINNING FUND BALANCE	5,919,485	7,360,704	1,474,344	925,344	699,278
ENDING FUND BALANCE	\$ 7,360,704	\$ 1,474,344	\$ 925,344	\$ 699,278	\$ 694,278
Fund balance as a percentage of total annual expenditures	122%	10%	10%	10%	10%
Ending Fund Balance (10% minimum)	\$ 604,197	\$ 1,471,876	\$ 925,060	\$ 699,278	\$ 694,008
Funds above / (below) 10% minimum	\$ 6,756,507	\$ 2,469	\$ 284	(0)	\$ 270
Ending Fund Balance (20% maximum)	\$ 1,208,394	\$ 2,943,751	\$ 1,850,120	\$ 1,398,556	\$ 1,388,016
Funds above / (below) 20% maximum	\$ 6,152,310	\$ (1,469,407)	\$ (924,776)	\$ (699,278)	\$ (693,738)
Estimated Change in Fund Balance	24%	-80%	-37%	-24%	-1%

LOCAL STREET FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Interest income	\$ 37,418	\$ 56,464	\$ 24,715	\$ 23,067	\$ 22,674
State sources	2,133,463	2,197,311	2,263,200	2,331,100	2,401,000
Transfers in	4,790,440	5,503,000	4,844,000	4,640,907	7,585,391
TOTAL ESTIMATED REVENUES	\$ 6,961,321	\$ 7,756,775	\$ 7,131,915	\$ 6,995,074	\$ 10,009,065
APPROPRIATIONS					
Other services and charges	\$ 2,577,121	\$ 2,932,365	\$ 2,827,915	\$ 2,238,065	\$ 3,738,065
Capital outlay	2,647,593	6,724,295	4,500,000	4,787,009	6,000,000
TOTAL APPROPRIATIONS	\$ 5,224,714	\$ 9,656,660	\$ 7,327,915	\$ 7,025,074	\$ 9,738,065
NET OF REVENUES/APPROPRIATIONS - FUND 203	\$ 1,736,607	\$ (1,899,885)	\$ (196,000)	\$ (30,000)	\$ 271,000
BEGINNING FUND BALANCE	1,092,449	2,829,056	929,171	733,171	703,171
ENDING FUND BALANCE	\$ 2,829,056	\$ 929,171	\$ 733,171	\$ 703,171	\$ 974,171

Fund balance as a percentage of total annual expenditures

54% 10% 10% 10% 10%

Ending Fund Balance (10% minimum)	\$ 522,471	\$ 965,666	\$ 732,792	\$ 702,507	\$ 973,807
Funds above / (below) 10% minimum	\$ 2,306,585	\$ (36,495)	\$ 380	\$ 664	\$ 365
Ending Fund Balance (20% maximum)	\$ 1,044,943	\$ 1,931,332	\$ 1,465,583	\$ 1,405,015	\$ 1,947,613
Funds above / (below) 20% maximum	\$ 1,784,113	\$ (1,002,161)	\$ (732,412)	\$ (701,844)	\$ (973,442)

Estimated Change in Fund Balance

159% -67% -21% -4% 39%

MUNICIPAL STREET FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Property tax revenue	\$ 6,532,886	\$ 6,963,067	\$ 7,257,082	\$ 7,463,661	\$ 7,675,066
Interest income	400,929	212,163	213,607	102,838	62,026
Licenses, permits & charges for services	108,077	20,000	20,000	20,000	20,000
Other revenue	153,801	150,000	241,000	157,000	160,000
State sources	294,614	316,000	343,000	345,000	370,000
TOTAL ESTIMATED REVENUES	\$ 7,490,307	\$ 7,661,230	\$ 8,074,689	\$ 8,088,499	\$ 8,287,092
APPROPRIATIONS					
Other services and charges	\$ 529,681	\$ 684,600	\$ 727,175	\$ 694,275	\$ 682,375
Capital outlay	345,800	2,831,964	1,553,514	4,424,224	3,867,717
Transfers out	5,634,070	7,578,106	6,950,000	2,230,000	4,506,000
TOTAL APPROPRIATIONS	\$ 6,509,551	\$ 11,094,670	\$ 9,230,689	\$ 7,348,499	\$ 9,056,092
NET OF REVENUES/APPROPRIATIONS - FUND 204	\$ 980,756	\$ (3,433,440)	\$ (1,156,000)	\$ 740,000	\$ (769,000)
BEGINNING FUND BALANCE	4,543,566	5,524,322	2,090,882	934,882	1,674,882
ENDING FUND BALANCE	\$ 5,524,322	\$ 2,090,882	\$ 934,882	\$ 1,674,882	\$ 905,882

Fund balance as a percentage of total annual expenditures

85% 19% 10% 23% 10%

Ending Fund Balance (10% minimum)	\$ 650,955	\$ 1,109,467	\$ 923,069	\$ 734,850	\$ 905,609
Funds above / (below) 10% minimum	\$ 4,873,367	\$ 981,415	\$ 11,813	\$ 940,032	\$ 273
Ending Fund Balance (20% maximum)	\$ 1,301,910	\$ 2,218,934	\$ 1,846,138	\$ 1,469,700	\$ 1,811,218
Funds above / (below) 20% maximum	\$ 4,222,412	\$ (128,052)	\$ (911,256)	\$ 205,182	\$ (905,336)

Estimated Change in Fund Balance

22% -62% -55% 79% -46%

PARKS, RECREATION & CULTURAL SERVICES FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Property tax revenue	\$ 1,678,638	\$ 1,771,762	\$ 1,845,227	\$ 1,908,420	\$ 1,962,568
Donations	103,189	1,965	500	500	500
Interest income	117,103	40,968	60,165	52,532	54,595
Older adult program revenue	302,535	240,100	218,950	192,950	212,950
Other revenue	204,184	47,820	1,000	1,000	1,000
Program revenue	1,755,445	1,564,770	1,670,800	1,611,570	1,707,300
State sources	8,885	8,000	10,000	11,000	12,000
Transfers in	25,000	25,000	175,000	200,000	200,000
TOTAL ESTIMATED REVENUES	\$ 4,194,979	\$ 3,700,385	\$ 3,981,642	\$ 3,977,972	\$ 4,150,913
APPROPRIATIONS					
Personnel services	\$ 1,547,543	\$ 1,579,387	\$ 1,801,551	\$ 1,863,636	\$ 1,926,647
Supplies	64,412	163,925	215,250	217,900	217,900
Other services and charges	1,909,151	1,533,394	1,634,911	1,632,436	1,638,436
Capital outlay	596,723	501,585	329,930	264,000	367,930
Transfers out	706,211	-	-	-	-
TOTAL APPROPRIATIONS	\$ 4,824,040	\$ 3,778,291	\$ 3,981,642	\$ 3,977,972	\$ 4,150,913
NET OF REVENUES/APPROPRIATIONS - FUND 208	\$ (629,061)	\$ (77,906)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	1,693,649	1,064,588	986,682	986,682	986,682
ENDING FUND BALANCE	\$ 1,064,588	\$ 986,682	\$ 986,682	\$ 986,682	\$ 986,682

Fund balance as a percentage of total annual expenditures	22%	26%	25%	25%	24%
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Ending Fund Balance (12% minimum)	\$ 578,885	\$ 453,395	\$ 477,797	\$ 477,357	\$ 498,110
Funds above / (below) 12% minimum	\$ 485,703	\$ 533,287	\$ 508,885	\$ 509,325	\$ 488,572
Ending Fund Balance (22% maximum)	\$ 1,061,289	\$ 831,224	\$ 875,961	\$ 875,154	\$ 913,201
Funds above / (below) 22% maximum	\$ 3,299	\$ 155,458	\$ 110,721	\$ 111,528	\$ 73,481

Estimated Change in Fund Balance	-37%	-7%	0%	0%	0%
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DRAIN FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Property tax revenue	\$ 2,813,024	\$ 2,969,236	\$ 3,090,551	\$ 3,177,747	\$ 3,268,994
State sources	14,873	13,000	15,000	16,000	17,000
Interest income	76,961	25,028	32,199	24,412	18,899
Other revenue	9,933	10,000	10,000	10,000	10,000
Transfers in	320,947	4,775,947	-	1,363,945	-
TOTAL ESTIMATED REVENUES	\$ 3,235,738	\$ 7,793,211	\$ 3,147,750	\$ 4,592,104	\$ 3,314,893
APPROPRIATIONS					
Personnel services	\$ 129	\$ -	\$ -	\$ -	\$ -
Other services and charges	1,386,670	1,854,531	1,369,068	1,370,018	1,370,018
Capital outlay	2,378,118	5,938,680	1,746,682	3,222,086	1,484,875
Transfers out	-	-	32,000	-	460,000
TOTAL APPROPRIATIONS	\$ 3,764,917	\$ 7,793,211	\$ 3,147,750	\$ 4,592,104	\$ 3,314,893
NET OF REVENUES/APPROPRIATIONS - FUND 211	\$ (529,179)	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	529,179	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures

0% 0% 0% 0% 0%

Estimated Change in Fund Balance

0% 0% 0% 0% 0%

TREE FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Interest income	\$ 116,477	\$ 71,471	\$ 70,547	\$ 65,217	\$ 67,965
Other revenue	179,350	315,000	315,000	315,000	315,000
TOTAL ESTIMATED REVENUES	\$ 295,827	\$ 386,471	\$ 385,547	\$ 380,217	\$ 382,965
APPROPRIATIONS					
Personnel services	\$ 94,413	\$ 105,563	\$ 91,120	\$ 93,765	\$ 96,513
Supplies	209	1,000	1,000	1,000	1,000
Other services and charges	478,647	485,848	743,427	585,452	585,452
Capital outlay	489,439	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,062,708	\$ 592,411	\$ 835,547	\$ 680,217	\$ 682,965
NET OF REVENUES/APPROPRIATIONS - FUND 213	\$ (766,881)	\$ (205,940)	\$ (450,000)	\$ (300,000)	\$ (300,000)
BEGINNING FUND BALANCE	2,523,352	1,756,471	1,550,531	1,100,531	800,531
ENDING FUND BALANCE	\$ 1,756,471	\$ 1,550,531	\$ 1,100,531	\$ 800,531	\$ 500,531

Fund balance as a percentage of total annual expenditures

165% 262% 132% 118% 73%

Ending Fund Balance (\$500,000 minimum)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Funds above / (below) \$500,000 minimum	\$ 1,256,471	\$ 1,050,531	\$ 600,531	\$ 300,531	\$ 531

Estimated Change in Fund Balance

-30% -12% -29% -27% -37%

RUBBISH COLLECTION FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
ESTIMATED REVENUES					
Interest income	\$ 523	\$ -	\$ -	\$ -	\$ -
Licenses, permits & charges for services	2,122,213	2,297,000	2,365,000	2,435,000	2,509,000
TOTAL ESTIMATED REVENUES	\$ 2,122,736	\$ 2,297,000	\$ 2,365,000	\$ 2,435,000	\$ 2,509,000
APPROPRIATIONS					
Other services and charges	\$ 2,122,736	\$ 2,297,000	\$ 2,365,000	\$ 2,435,000	\$ 2,509,000
TOTAL APPROPRIATIONS	\$ 2,122,736	\$ 2,297,000	\$ 2,365,000	\$ 2,435,000	\$ 2,509,000
NET OF REVENUES/APPROPRIATIONS - FUND 226	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%

FORFEITURE FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
ESTIMATED REVENUES					
Transfers in	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Federal grants	37,342	-	-	-	-
Fines and forfeitures	222,632	324,490	451,553	458,244	483,056
Interest income	3,167	-	-	-	-
Other revenue	-	56,500	35,000	35,000	35,000
TOTAL ESTIMATED REVENUES	\$ 263,141	\$ 530,990	\$ 486,553	\$ 493,244	\$ 518,056
APPROPRIATIONS					
Supplies	\$ 23,077	\$ 20,000	\$ 20,000	\$ 17,000	\$ 17,000
Capital outlay	304,711	536,510	466,553	476,244	501,056
TOTAL APPROPRIATIONS	\$ 327,788	\$ 556,510	\$ 486,553	\$ 493,244	\$ 518,056
NET OF REVENUES/APPROPRIATIONS - FUND 262	\$ (64,647)	\$ (25,520)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	90,167	25,520	-	-	-
ENDING FUND BALANCE	\$ 25,520	\$ -	\$ -	\$ -	\$ -
Fund balance as a percentage of total annual expenditures	8%	0%	0%	0%	0%
Estimated Change in Fund Balance	0%	0%	0%	0%	0%

LIBRARY FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
ESTIMATED REVENUES					
Property tax revenue	\$ 3,360,599	\$ 3,547,534	\$ 3,668,470	\$ 3,749,691	\$ 3,837,327
Donations	14,453	9,500	8,000	8,000	8,000
Fines and forfeitures	98,413	88,000	93,000	93,000	93,000
Interest income	211,206	54,000	110,000	110,000	60,000
Other revenue	57,540	44,950	48,950	48,950	50,600
State sources	85,123	65,000	81,000	81,000	81,000
TOTAL ESTIMATED REVENUES	\$ 3,827,334	\$ 3,808,984	\$ 4,009,420	\$ 4,090,641	\$ 4,129,927
APPROPRIATIONS					
Personnel services	\$ 2,448,749	\$ 2,781,800	\$ 3,055,312	\$ 3,150,928	\$ 3,246,886
Supplies	641,277	774,300	790,200	814,000	832,900
Other services and charges	670,067	739,450	784,150	798,150	828,050
Capital outlay	34,074	37,000	-	-	-
Transfers out	35,238	-	-	-	-
TOTAL APPROPRIATIONS	\$ 3,829,405	\$ 4,332,550	\$ 4,629,662	\$ 4,763,078	\$ 4,907,836
NET OF REVENUES/APPROPRIATIONS - FUND 271	\$ (2,071)	\$ (523,566)	\$ (620,242)	\$ (672,437)	\$ (777,909)
BEGINNING FUND BALANCE	2,598,740	2,596,669	2,073,103	1,452,861	780,424
ENDING FUND BALANCE	\$ 2,596,669	\$ 2,073,103	\$ 1,452,861	\$ 780,424	\$ 2,515
Fund balance as a percentage of total annual expenditures	68%	48%	31%	16%	0%
Estimated Change in Fund Balance	0%	-20%	-30%	-46%	-100%

LIBRARY CONTRIBUTION FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27 2027-28	
ESTIMATED REVENUES					
Donations	\$ 30,692	\$ 9,500	\$ 12,500	\$ 12,500	\$ 12,500
Interest income	90,758	22,500	22,500	22,500	22,500
Transfers in	35,238	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 156,688	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000
APPROPRIATIONS					
Supplies	\$ 100,278	\$ 8,500	\$ 93,000	\$ 63,500	\$ 98,900
Capital outlay	111,046	247,000	300,800	37,300	37,300
TOTAL APPROPRIATIONS	\$ 211,324	\$ 255,500	\$ 393,800	\$ 100,800	\$ 136,200
NET OF REVENUES/APPROPRIATIONS - FUND 272	\$ (54,636)	\$ (223,500)	\$ (358,800)	\$ (65,800)	\$ (101,200)
BEGINNING FUND BALANCE	1,698,587	1,643,951	1,420,451	1,061,651	995,851
ENDING FUND BALANCE	\$ 1,643,951	\$ 1,420,451	\$ 1,061,651	\$ 995,851	\$ 894,651
Fund balance as a percentage of total annual expenditures	778%	556%	270%	988%	657%
Estimated Change in Fund Balance	-3%	-14%	-25%	-6%	-10%



COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Federal grants	\$ 176,833	\$ 157,281	\$ 131,000	\$ 131,000	\$ 131,000
TOTAL ESTIMATED REVENUES	\$ 176,833	\$ 157,281	\$ 131,000	\$ 131,000	\$ 131,000
APPROPRIATIONS					
Other services and charges	\$ 187,536	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
TOTAL APPROPRIATIONS	\$ 187,536	\$ 131,000	\$ 131,000	\$ 131,000	\$ 131,000
NET OF REVENUES/APPROPRIATIONS - FUND 274	\$ (10,703)	\$ 26,281	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	(15,578)	(26,281)	-	-	-
ENDING FUND BALANCE	\$ (26,281)	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	-14%	0%	0%	0%	0%
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Estimated Change in Fund Balance	69%	-100%	0%	0%	0%
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OPIOID SETTLEMENT FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Other revenue	\$ 69,779	\$ 50,610	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL ESTIMATED REVENUES	\$ 69,779	\$ 50,610	\$ 50,000	\$ 50,000	\$ 50,000
APPROPRIATIONS					
Other services and charges	\$ -	\$ 50,610	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL APPROPRIATIONS	\$ -	\$ 50,610	\$ 50,000	\$ 50,000	\$ 50,000
NET OF REVENUES/APPROPRIATIONS - FUND 285	\$ 69,779	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	50,610	120,389	120,389	120,389	120,389
ENDING FUND BALANCE	\$ 120,389	\$ 120,389	\$ 120,389	\$ 120,389	\$ 120,389

Fund balance as a percentage of total annual expenditures	0%	238%	0%	0%	0%
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Estimated Change in Fund Balance	0%	0%	0%	0%	0%
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STREET LIGHTING (WEST OAKS STREET) FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Special assessments levied	\$ 7,529	\$ 7,529	\$ 7,529	\$ 7,529	\$ 7,529
TOTAL ESTIMATED REVENUES	\$ 7,529	\$ 7,529	\$ 7,529	\$ 7,529	\$ 7,529
APPROPRIATIONS					
Other services and charges	\$ 5,146	\$ 5,229	\$ 5,329	\$ 5,429	\$ 5,529
TOTAL APPROPRIATIONS	\$ 5,146	\$ 5,229	\$ 5,329	\$ 5,429	\$ 5,529
NET OF REVENUES/APPROPRIATIONS - FUND 281	\$ 2,383	\$ 2,300	\$ 2,200	\$ 2,100	\$ 2,000
BEGINNING FUND BALANCE	51,546	53,929	56,229	58,429	60,529
ENDING FUND BALANCE	\$ 53,929	\$ 56,229	\$ 58,429	\$ 60,529	\$ 62,529

Fund balance as a percentage of total annual expenditures	1048%	1075%	1096%	1115%	1131%
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Estimated Change in Fund Balance	5%	4%	4%	4%	3%
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STREET LIGHTING (WEST LAKE DRIVE) FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Special assessments levied	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
TOTAL ESTIMATED REVENUES	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
APPROPRIATIONS					
Other services and charges	\$ 3,157	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
TOTAL APPROPRIATIONS	\$ 3,157	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
NET OF REVENUES/APPROPRIATIONS - FUND 286	\$ 143	\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	4,056	4,199	4,199	4,199	4,199
ENDING FUND BALANCE	\$ 4,199	\$ 4,199	\$ 4,199	\$ 4,199	\$ 4,199

Fund balance as a percentage of total annual expenditures	133%	127%	127%	127%	127%
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Estimated Change in Fund Balance	4%	0%	0%	0%	0%
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STREET LIGHTING (TOWN CENTER STREET) FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Special assessments levied	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL ESTIMATED REVENUES	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
APPROPRIATIONS					
Other services and charges	\$ 20,988	\$ 22,300	\$ 22,000	\$ 23,000	\$ 24,000
TOTAL APPROPRIATIONS	\$ 20,988	\$ 22,300	\$ 22,000	\$ 23,000	\$ 24,000
NET OF REVENUES/APPROPRIATIONS - FUND 287					
BEGINNING FUND BALANCE	27,950	31,962	34,662	37,662	39,662
ENDING FUND BALANCE	\$ 31,962	\$ 34,662	\$ 37,662	\$ 39,662	\$ 40,662

Fund balance as a percentage of total annual expenditures	152%	155%	171%	172%	169%
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Estimated Change in Fund Balance	14%	8%	9%	5%	3%
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Debt Service Funds

LIBRARY CONSTRUCTION DEBT FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Property tax revenue	\$ 1,606,068	\$ 1,695,913	\$ 1,764,049	\$ 191,484	\$ -
Interest income	8,211	287	1,051	100	-
State sources	31,624	25,000	5,000	5,000	-
TOTAL ESTIMATED REVENUES	\$ 1,645,903	\$ 1,721,200	\$ 1,770,100	\$ 196,584	\$ -
APPROPRIATIONS					
Debt service	\$ 1,412,900	\$ 1,416,700	\$ 1,415,700	\$ 1,417,800	\$ -
Other services and charges	408	500	400	425	-
TOTAL APPROPRIATIONS	\$ 1,413,308	\$ 1,417,200	\$ 1,416,100	\$ 1,418,225	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 371					
BEGINNING FUND BALANCE	331,046	563,641	867,641	1,221,641	-
ENDING FUND BALANCE	\$ 563,641	\$ 867,641	\$ 1,221,641	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	40%	61%	86%	0%	0%
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Estimated Change in Fund Balance	70%	54%	41%	-100%	0%
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Capital Project Funds

CAPITAL IMPROVEMENT PROGRAM (CIP) FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Property tax revenue	\$ 4,377,501	\$ 4,617,408	\$ 4,811,010	\$ 4,948,264	\$ -
Interest income	46,061	3,641	10,890	10,736	-
Donations	-	322,731	-	-	-
Other Revenue	-	68,000	-	-	-
State sources	200,000	10,555	-	-	-
TOTAL ESTIMATED REVENUES	\$ 4,623,562	\$ 5,022,335	\$ 4,821,900	\$ 4,959,000	\$ -
APPROPRIATIONS					
Other services and charges	\$ 815	\$ 1,000	\$ 900	\$ 1,000	\$ -
Debt service	153,512	206,000	92,000	15,000	-
Capital outlay	9,825,271	3,330,302	-	-	-
TOTAL APPROPRIATIONS	\$ 9,979,598	\$ 3,537,302	\$ 92,900	\$ 16,000	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 401	\$ (5,356,036)	\$ 1,485,033	\$ 4,729,000	\$ 4,943,000	\$ -
BEGINNING FUND BALANCE	(3,695,068)	(9,051,104)	(7,566,071)	(2,837,071)	2,105,929
ENDING FUND BALANCE *	\$ (9,051,104)	\$ (7,566,071)	\$ (2,837,071)	\$ 2,105,929	\$ 2,105,929

Fund balance as a percentage of total annual expenditures	91%	214%	3054%	-13162%	0%
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Estimated Change in Fund Balance	-145%	-16%	63%	174%	0%
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* The City has opted to borrow internally utilizing long-term capital reserve funds in lieu of formally issuing bonds in order to complete several significant projects in FY 2018-19 since it was determined to be the most beneficial way to handle the financing. Governmental accounting rules require this type of borrowing to be recorded on the balance sheet and not as revenue like it would if bonds were issued. This fund will continue to have a negative fund balance due to this accounting rule; therefore, a formal Deficit Elimination Plan will be filed with the State annually (as planned) until the loans are paid off over the life of the ten year levy (see the Debt Service section for internal borrowing schedules).

GUN RANGE FACILITY FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Licenses, permits & charges for services	\$ 126,400	\$ 71,000	\$ 100,000	\$ 95,000	\$ 90,000
Interest income	26,660	5,000	15,681	15,371	14,181
TOTAL ESTIMATED REVENUES	\$ 153,060	\$ 76,000	\$ 115,681	\$ 110,371	\$ 104,181
APPROPRIATIONS					
Capital outlay	\$ 38,599	\$ 28,000	\$ 176,681	\$ 120,371	\$ 9,181
TOTAL APPROPRIATIONS	\$ 38,599	\$ 28,000	\$ 176,681	\$ 120,371	\$ 9,181
NET OF REVENUES/APPROPRIATIONS - FUND 409	\$ 114,461	\$ 48,000	\$ (61,000)	\$ (10,000)	\$ 95,000
BEGINNING FUND BALANCE	479,378	593,839	641,839	580,839	570,839
ENDING FUND BALANCE	\$ 593,839	\$ 641,839	\$ 580,839	\$ 570,839	\$ 665,839

Fund balance as a percentage of total annual expenditures	1538%	2292%	329%	474%	7252%
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Estimated Change in Fund Balance	24%	8%	-10%	-2%	17%
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SPECIAL ASSESSMENT REVOLVING FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Interest income	\$ 188,086	\$ 66,525	\$ 80,550	\$ 75,575	\$ 70,600
TOTAL ESTIMATED REVENUES	\$ 188,086	\$ 66,525	\$ 80,550	\$ 75,575	\$ 70,600
APPROPRIATIONS					
Other services and charges	\$ -	\$ 525	\$ 550	\$ 575	\$ 600
TOTAL APPROPRIATIONS	\$ -	\$ 525	\$ 550	\$ 575	\$ 600
NET OF REVENUES/APPROPRIATIONS - FUND 418					
BEGINNING FUND BALANCE	4,529,761	4,717,847	4,783,847	4,863,847	4,938,847
ENDING FUND BALANCE	\$ 4,717,847	\$ 4,783,847	\$ 4,863,847	\$ 4,938,847	\$ 5,008,847

Fund balance as a percentage of total annual expenditures	#DIV/0!	0%	884336%	858930%	834808%
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Estimated Change in Fund Balance	4%	1%	2%	2%	1%
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PUBLIC IMPROVEMENT FUND - CAPITAL FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
TRANSFERS IN	\$ 3,014,988	\$ -	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES	\$ 3,014,988	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS					
Capital outlay	\$ 581,512	\$ 2,433,476	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 581,512	\$ 2,433,476	\$ -	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 463					
BEGINNING FUND BALANCE	-	2,433,476	-	-	-
ENDING FUND BALANCE	\$ 2,433,476	\$ -	\$ -	\$ -	\$ -

Fund balance as a percentage of total annual expenditures	0%	0%	0%	0%	0%
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Estimated Change in Fund Balance	100%	-100%	0%	0%	0%
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PEG CABLE - CAPITAL FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Licenses, permits & charges for services	\$ 291,987	\$ 305,000	\$ 280,000	\$ 270,000	\$ 260,000
Interest income	48,282	12,000	20,000	21,000	22,000
TOTAL ESTIMATED REVENUES	\$ 340,269	\$ 317,000	\$ 300,000	\$ 291,000	\$ 282,000
APPROPRIATIONS					
Capital outlay	\$ 848,030	\$ 57,885	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 848,030	\$ 57,885	\$ -	\$ -	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 463	\$ (507,761)	\$ 259,115	\$ 300,000	\$ 291,000	\$ 282,000
BEGINNING FUND BALANCE	1,295,452	787,691	1,046,806	1,346,806	1,637,806
ENDING FUND BALANCE	\$ 787,691	\$ 1,046,806	\$ 1,346,806	\$ 1,637,806	\$ 1,919,806

Fund balance as a percentage of total annual expenditures	0%	1808%	0%	0%	0%
Estimated Change in Fund Balance	-39%	33%	29%	22%	17%

Permanent Fund

DRAIN PERPETUAL MAINTENANCE FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED	
				2026-27	2027-28
ESTIMATED REVENUES					
Interest income	\$ 378,543	\$ 130,000	\$ 163,000	\$ 165,000	\$ 135,000
Tap-in fees	-	5,000	5,000	5,000	5,000
Transfers in	-	-	32,000	-	460,000
TOTAL ESTIMATED REVENUES	\$ 378,543	\$ 135,000	\$ 200,000	\$ 170,000	\$ 600,000
APPROPRIATIONS					
Transfers out	\$ 320,947	\$ 4,775,947	\$ -	\$ 1,363,945	\$ -
TOTAL APPROPRIATIONS	\$ 320,947	\$ 4,775,947	\$ -	\$ 1,363,945	\$ -
NET OF REVENUES/APPROPRIATIONS - FUND 152	\$ 57,596	\$ (4,640,947)	\$ 200,000	\$ (1,193,945)	\$ 600,000
BEGINNING FUND BALANCE	6,987,251	7,044,847	2,403,900	2,603,900	1,409,955
ENDING FUND BALANCE	\$ 7,044,847	\$ 2,403,900	\$ 2,603,900	\$ 1,409,955	\$ 2,009,955

Fund balance as a percentage of total annual expenditures	0%	50%	0%	0%	0%
Estimated Change in Fund Balance	1%	-66%	8%	-46%	43%

Enterprise Funds

ICE ARENA FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Program revenue	\$ 2,030,224	\$ 1,874,001	\$ 1,925,900	\$ 1,942,900	\$ 1,958,900
Interest income	148,149	24,667	31,902	31,745	31,150
Other revenue	50,726	41,200	42,000	43,000	44,000
TOTAL ESTIMATED REVENUES	\$ 2,229,099	\$ 1,939,868	\$ 1,999,802	\$ 2,017,645	\$ 2,034,050
APPROPRIATIONS					
Supplies	\$ 31,037	\$ 34,440	\$ 27,000	\$ 27,500	\$ 28,000
Other services and charges	2,143,925	1,620,928	1,695,305	1,695,815	1,681,050
Capital outlay	-	1,086,137	858,497	110,330	75,000
Debt service	11,440	-	-	-	-
TOTAL APPROPRIATIONS	\$ 2,186,402	\$ 2,741,505	\$ 2,580,802	\$ 1,833,645	\$ 1,784,050
NET OF REVENUES/APPROPRIATIONS - FUND 570	\$ 42,697	\$ (801,637)	\$ (581,000)	\$ 184,000	\$ 250,000
BEGINNING FUND BALANCE	5,159,158	5,201,855	4,400,218	3,819,218	4,003,218
ENDING FUND BALANCE	\$ 5,201,855	\$ 4,400,218	\$ 3,819,218	\$ 4,003,218	\$ 4,253,218

Fund balance as a percentage of total annual expenditures

238%

161%

148%

218%

238%

Estimated Change in Fund Balance

1%

-15%

-13%

5%

6%



SENIOR HOUSING FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Operating revenue	\$ 2,159,124	\$ 2,180,220	\$ 2,203,220	\$ 2,225,353	\$ 2,337,120
Federal grants	150,000	-	-	-	-
Donations	-	250,000	-	-	-
Interest income	69,667	26,730	36,000	41,064	46,419
Other revenue	27,712	27,400	30,400	30,400	30,400
TOTAL ESTIMATED REVENUES	\$ 2,406,503	\$ 2,484,350	\$ 2,269,620	\$ 2,296,817	\$ 2,413,939
APPROPRIATIONS					
Supplies	\$ 10,258	\$ 8,875	\$ 9,875	\$ 9,875	\$ 9,875
Other services and charges	1,415,364	885,347	973,316	971,004	988,334
Capital outlay	3,850	274,783	164,000	975,938	631,730
Debt service	51,868	1,035,558	1,032,429	-	-
TOTAL APPROPRIATIONS	\$ 1,481,340	\$ 2,204,563	\$ 2,179,620	\$ 1,956,817	\$ 1,629,939
NET OF REVENUES/APPROPRIATIONS - FUND 574	\$ 925,163	\$ 279,787	\$ 90,000	\$ 340,000	\$ 784,000
BEGINNING FUND BALANCE	8,274,905	9,200,068	9,479,855	9,569,855	9,909,855
ENDING FUND BALANCE	\$ 9,200,068	\$ 9,479,855	\$ 9,569,855	\$ 9,909,855	\$ 10,693,855

Fund balance as a percentage of total annual expenditures

621%

430%

439%

506%

656%

Estimated Change in Fund Balance

11%

3%

1%

4%

8%

WATER AND SEWER FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28
ESTIMATED REVENUES					
Operating revenue	\$ 26,184,107	\$ 28,155,625	\$ 30,538,350	\$ 32,037,960	\$ 33,613,100
Capital contributions	3,953,534	1,100,000	1,100,000	1,100,000	1,100,000
Interest income	1,398,135	721,620	757,481	758,299	712,546
Other revenue	193,959	220,000	240,000	245,000	250,000
TOTAL ESTIMATED REVENUES	\$ 31,729,735	\$ 30,197,245	\$ 32,635,831	\$ 34,141,259	\$ 35,675,646
APPROPRIATIONS					
Personnel services	1,646,109	1,737,622	1,786,910	1,844,494	1,902,254
Supplies	83,272	82,750	89,000	92,000	95,000
Other services and charges	30,933,259	28,564,412	29,126,383	30,253,933	31,685,133
Capital outlay	-	18,679,160	2,733,538	3,450,832	2,693,259
TOTAL APPROPRIATIONS	\$ 32,662,640	\$ 49,063,944	\$ 33,735,831	\$ 35,641,259	\$ 36,375,646
NET OF REVENUES/APPROPRIATIONS - FUND 592	\$ (932,905)	\$ (18,866,699)	\$ (1,100,000)	\$ (1,500,000)	\$ (700,000)
BEGINNING FUND BALANCE	192,453,996	191,521,091	172,654,392	171,554,392	170,054,392
ENDING FUND BALANCE	\$ 191,521,091	\$ 172,654,392	\$ 171,554,392	\$ 170,054,392	\$ 169,354,392

Fund balance as a percentage of total annual expenditures	586%	352%	509%	477%	466%
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Estimated Change in Fund Balance	0%	-10%	-1%	-1%	0%
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Internal Service Fund

SELF INSURANCE HEALTHCARE FUND

	ACTUAL	ESTIMATED	BUDGET	PROJECTED	
	2023-24	2024-25	2025-26	2026-27	2027-28
ESTIMATED REVENUES					
Licenses, Permits, and Charges for Services	\$ 3,786,655	\$ 3,554,000	\$ 3,748,000	\$ 3,948,000	\$ 4,106,000
Interest income	112,725	51,000	60,000	65,000	70,000
Other revenue	290,482	400,000	420,000	440,000	460,000
TOTAL ESTIMATED REVENUES	\$ 4,189,862	\$ 4,005,000	\$ 4,228,000	\$ 4,453,000	\$ 4,636,000
APPROPRIATIONS					
Other services and charges	\$ 3,600	\$ 4,200	\$ 6,000	\$ 6,000	\$ 6,000
Personnel Services	3,206,603	3,330,800	3,875,000	4,055,000	4,260,000
TOTAL APPROPRIATIONS	\$ 3,210,203	\$ 3,335,000	\$ 3,881,000	\$ 4,061,000	\$ 4,266,000
NET OF REVENUES/APPROPRIATIONS - FUND 677	\$ 979,659	\$ 670,000	\$ 347,000	\$ 392,000	\$ 370,000
BEGINNING FUND BALANCE	1,618,121	2,597,780	3,267,780	3,614,780	4,006,780
ENDING FUND BALANCE	\$ 2,597,780	\$ 3,267,780	\$ 3,614,780	\$ 4,006,780	\$ 4,376,780

Fund balance as a percentage of total annual expenditures	81%	98%	93%	99%	103%
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Estimated Change in Fund Balance	61%	26%	11%	11%	9%
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Fiduciary Fund

RETIREE HEALTHCARE BENEFITS FUND

	ACTUAL 2023-24	ESTIMATED 2024-25	BUDGET 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
ESTIMATED REVENUES					
Contributions-Employer	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	4,428,615	2,400,000	2,572,000	2,717,000	2,872,000
Other revenue	-	-	-	-	-
TOTAL ESTIMATED REVENUES	\$ 4,428,615	\$ 2,400,000	\$ 2,572,000	\$ 2,717,000	\$ 2,872,000
APPROPRIATIONS					
Personnel Services	\$ 1,394,268	\$ 1,434,000	\$ 1,434,000	\$ 1,491,000	\$ 1,551,000
Other services and charges	268,582	304,000	309,000	328,000	328,000
TOTAL APPROPRIATIONS	\$ 1,662,850	\$ 1,738,000	\$ 1,743,000	\$ 1,819,000	\$ 1,879,000
NET OF REVENUES/APPROPRIATIONS - FUND 737	\$ 2,765,765	\$ 662,000	\$ 829,000	\$ 898,000	\$ 993,000
BEGINNING FUND BALANCE	33,974,906	36,740,671	37,402,671	38,231,671	39,129,671
ENDING FUND BALANCE	\$ 36,740,671	\$ 37,402,671	\$ 38,231,671	\$ 39,129,671	\$ 40,122,671

Fund balance as a percentage of total annual expenditures	2210%	2152%	2193%	2151%	2135%
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Estimated Change in Fund Balance	8%	2%	2%	2%	3%
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FUND BALANCE, REVENUES, & EXPENDITURES



Fund Balance

Definition

Fund Balance is the difference between assets and liabilities in a governmental fund. The governmental funds account for the City's bread-and-butter, are typically tax-supported activities of a government (as opposed to enterprise funds, which are self-supporting, business-like activities), and include the following:

- General Fund – where a government accounts for everything not reported in another fund
- Special Revenue Funds – for reporting specific sources that are limited to being used for a particular purpose
- Debt Service Funds – which account for the repayment of debt
- Capital Project Funds – which track the accumulation and use of resources for construction, acquiring, and rehabilitating capital assets (such as buildings and roads)
- Permanent Funds – where a government reports principal amounts that are restricted to being invested to produce income but cannot be spent

GASB 54

GASB Statement No. 54 creates five components of fund balance, though not every government or governmental fund will report all components. This approach is intended to provide users consistent and understandable information about a fund's net resources. The five components are:

Nonspendable Fund Balance

**cannot be spent (legally restricted or in unspendable form)*

- Amounts that cannot be spent due to form; for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here unless the proceeds are restricted, committed or assigned.
- Amounts that must be maintained intact legally or contractually (corpus or principal of a permanent fund)

Restricted Fund Balance

**externally imposed (law, creditor, bond covenant)*

- Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation. This is the same definition used by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for restricted net assets.

Committed Fund Balance

**constraints approved by Council*

- Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
- Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Assigned Fund Balance

**constrained by intent by City Council, or by the City Manager, or by a body/person to which City Council designates the authority*

- For all governmental funds other than the general fund, any remaining positive amounts not classified as non-spendable, restricted or committed.
- For the general fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.

Unassigned Fund Balance

**available to spend, unrestricted*

- For the general fund, amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.
- For all governmental funds other than the general fund, amount expended in excess of

Fund Balance Schedule

	Governmental Funds								
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	PERMANENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	FIDUCIARY FUNDS	TOTAL BUDGET
	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26
TOTAL ESTIMATED REVENUES	\$ 46,520,926	\$ 38,535,947	\$ 1,770,100	\$ 5,318,131	\$ 200,000	\$ 36,905,253	\$ 4,228,000	\$ 2,572,000	\$ 136,050,357
TOTAL APPROPRIATIONS	45,564,288	41,860,789	1,416,100	270,131	-	38,496,253	3,881,000	1,743,000	133,231,561
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	\$ 956,638	\$ (3,324,842)	\$ 354,000	\$ 5,048,000	\$ 200,000	\$ (1,591,000)	\$ 347,000	\$ 829,000	\$ 2,818,796
BEGINNING FUND BALANCE	12,829,502	10,740,643	867,641	(926,334)	2,403,900	186,534,465	3,267,780	37,402,671	\$ 253,120,268
ENDING FUND BALANCE	\$ 13,786,140	\$ 7,415,801	\$ 1,221,641	\$ 4,121,666	\$ 2,603,900	\$ 184,943,465	\$ 3,614,780	\$ 38,231,671	\$ 255,939,064
Fund balance as a percentage of total annual expenditures	30%	18%	86%	1526%	#DIV/0!	480%	93%	2193%	192%

Revenue Sources, Assumptions, and Trend Analysis

Revenue forecasting is a standard practice for the City of Novi. Individual revenue line-items are reviewed for their historical trends in order to project revenues over the next three years. The forecast is also based on economic factors, as well as information provided by the State and County. In order to prepare for unexpected events and lower than anticipated revenues or higher than anticipated expenditures, the City budgets conservatively. The following is a summary of revenue sources including underlying assumptions and significant trends.

Property Tax Revenue

Property tax revenue is a tax assessed by the City of Novi and paid by property owners. Property taxes are billed twice annually on July 1st and December 1st.

The City of Novi's current millage rate of 10.5376 mills, which has been in effect since tax year 2017, has been assumed to continue over the next two years. The maximum allowable millage rates are used for all funds except the Drain Fund. Taxable value projections are as of February 2025 and include new construction estimates as well as recent trends of commercial and industrial properties having significant vacancies and appealing their assessments. A significant factor that has been taken into account is the expected decrease in the personal property tax, per the new State of Michigan law (SB 10) that erases the personal property tax on the industrial property and other businesses with equipment less than \$80,000. The State continues to review personal property and may implement further reductions in the future.

- The City anticipates an overall net increase in taxable value of 285,855,280, or 5.8%, for fiscal year 2025-2026 based on an inflation rate of 3.1% and new construction in the amount of 15.0 million.

- A 3.0% taxable value increase for fiscal year 2026-2027 and a 3.0% taxable value increase for fiscal year 2027-2028 are being assumed including 20.0 million for each tax year in cumulative net new construction.
- Penalties and interest are based on historical collections.

Licenses, Permits & Charges for Services

This revenue includes fees for various services and licenses with the majority being building and planning-related. Revenues also include, but are not limited to, liquor licenses, cable television fees, rubbish collection fees, and public-safety related revenues.

Fees paid by developers and contractors for plan review and inspections of commercial, industrial and residential construction partially cover the cost of the Community Development Department. This revenue is difficult to project since it is directly related to construction activity. The City's building activity has not fully recovered from the COVID-19 pandemic and the impact of related supply chain issues and inflation. Recent trends show slow development and revenues continuing below pre-COVID levels. The City assumes revenue will return to pre-COVID levels by fiscal year 2025-2026.

Operating Revenue

This revenue represents charges to customers for water and sewer usage, fees collected at the ice arena, and rents collected at the senior housing facility.

Operating revenue in the Water and Sewer Fund is anticipated to increase by 4.0% - 8.0% annually based on projections and anticipated new customers. The Ice Arena and Senior Housing Facility are anticipating 2% - 5.0% annual inflationary increases.

State Sources

State Revenue Sharing

The City uses the estimates from the State of Michigan Department of Treasury for 2025-2026 and assumes distribution increases will be at approximately 2.0% annually for the subsequent two years. (State-shared revenue is defined later in this section.)

MDOT Act 51

The City used the Michigan Department of Transportation estimates for fiscal year 20245-2026 and estimates an annual increase of 2.6% for the subsequent two fiscal years. (MDOT Act 51 revenue is defined later in this section.)

Interest on Investments

This revenue is from investing available cash balances based on cash flow forecasts, capital reserves, and fund balance reserves.

Net investment Interest is budgeted to increase slightly annually. Actual interest rates have increased significantly due to unprecedented rate increases over the past nine months to combat inflation. While actual returns have increased, the sudden, significant rise in interest rates has resulted in unrealized losses on longer-term investments that will slowly reverse as they mature. The net result of higher actual returns and unrealized losses assumes little growth in overall earnings over the next three years.

Program Revenue/Older Adult Program Revenue

This revenue source is from the many programs offered by the Parks, Recreation, and Cultural Services department and Ice Arena. Program revenues represent approximately 50% of the Parks, Recreation, and Cultural Services Fund revenue with the other half being the dedicated property tax levy.

Based on trends over the past year, program revenue appears back to pre-COVID levels. It is assumed that program revenue will be at the same level as the current fiscal year with no growth over the next three years due to the programs operating at full capacity.

Transfers In

The Major Street, Local Street, and Municipal Street funds transfer in funds from each other to cover construction costs as detailed in the six-year CIP plan. The primary source of the transfers is a dedicated road millage in the Municipal Street Fund. The Parks, Recreation and Cultural Services Fund receives a transfer in from the General Fund to help fund capital projects. The Forfeiture Fund may receive a transfer in from the General Fund to help fund public safety vehicles. The Capital Improvement Program (CIP) Fund may receive a transfer in from the General Fund to help fund capital projects. The Economic Development Fund receives a transfer in from the General Fund for its share of property tax revenue. The Drain Perpetual Maintenance Fund may receive a transfer in from the Drain Fund to replenish some of the endowment; or vice versa to replenish the Drain Fund.

Revenue Schedule

The revenues discussed on the previous pages are the major revenue categories as identified by the City and make up the majority of the total revenues of all appropriated funds, including enterprise funds. The schedule summarizes total revenue for all fund types of the City.

	Governmental Funds				
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	PERMANENT FUNDS
	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26	BUDGET 2025-26
ESTIMATED REVENUES					
Property tax revenue	\$ 31,558,707	\$ 15,861,330	\$ 1,764,049	\$ 4,811,010	\$ -
Capital Contributions	-	-	-	-	-
Donations	-	21,000	-	-	-
Federal grants	126,000	131,000	-	-	-
Fines and forfeitures	252,000	544,553	-	-	-
Interest income	1,748,409	594,293	1,051	127,121	163,000
Licenses, permits, and charges for services	3,937,816	2,385,000	-	380,000	-
Older adult program revenue	-	218,950	-	-	-
Operating Revenue	-	-	-	-	-
Other revenue	865,620	700,950	-	-	-
Program Revenue	-	1,670,800	-	-	-
Special Assessments Levied	-	35,829	-	-	-
State sources	8,032,374	9,247,242	5,000	-	-
Tap In Fees	-	-	-	-	5,000
Transfers in	-	7,125,000	-	-	32,000
TOTAL ESTIMATED REVENUES	\$ 46,520,926	\$ 38,535,947	\$ 1,770,100	\$ 5,318,131	\$ 200,000



	ENTERPRISE FUNDS BUDGET 2025-26	INTERNAL SERVICE FUNDS BUDGET 2025-26	FIDUCIARY FUNDS BUDGET 2025-26	TOTAL BUDGET BUDGET 2025-26	% of Total Revenues BUDGET 2025-26	% of Total Revenues (discussed) BUDGET 2025-26
ESTIMATED REVENUES						
Property tax revenue	\$ -	\$ -	\$ -	\$ 53,995,096	40%	40%
Capital Contributions	1,100,000	-	-	\$ 1,100,000	1%	
Donations	-	-	-	\$ 21,000	0%	
Federal grants	-	-	-	\$ 257,000	0%	
Fines and forfeitures	-	-	-	\$ 796,553	1%	
Interest income	312,400	60,000	2,572,000	\$ 5,578,274	4%	4%
Licenses, permits, and charges for services	-	3,748,000	-	\$ 10,450,816	8%	8%
Older adult program revenue	-	-	-	\$ 218,950	0%	0%
Operating Revenue	32,741,570	-	-	\$ 32,741,570	24%	24%
Other revenue	825,383	420,000	-	\$ 2,811,953	2%	
Program Revenue	1,925,900	-	-	\$ 3,596,700	3%	3%
Special Assessments Levied	-	-	-	\$ 35,829	0%	
State sources	-	-	-	\$ 17,284,616	13%	13%
Tap In Fees	-	-	-	\$ 5,000	0%	
Transfers in	-	-	-	\$ 7,157,000	5%	5%
TOTAL ESTIMATED REVENUES	\$ 36,905,253	\$ 4,228,000	\$ 2,572,000	\$ 136,050,357	100%	96%

Property Tax Revenue

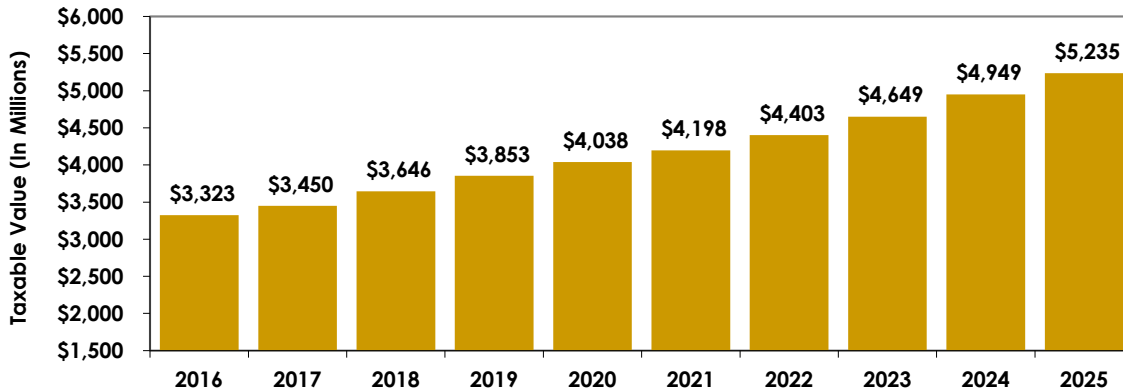
Property taxes are expressed in terms of millage with one mill being equal to \$1.00 per thousand dollars of taxable value.

Assessing records maintain two values for each property in the City. Prior to Proposal A all property was taxed based on the State Equalized Value (S.E.V.), which represents 50% of true cash value. Proposal A limits the increase in value attributed to market change to the lower of 5% or the Inflation Rate Multiplier (previously referred to as Consumer Price Index). The one exception is the properties changing ownership, which brings the taxable value back up to the S.E.V.

The following shows recent history of taxable values and percentage change from prior year:

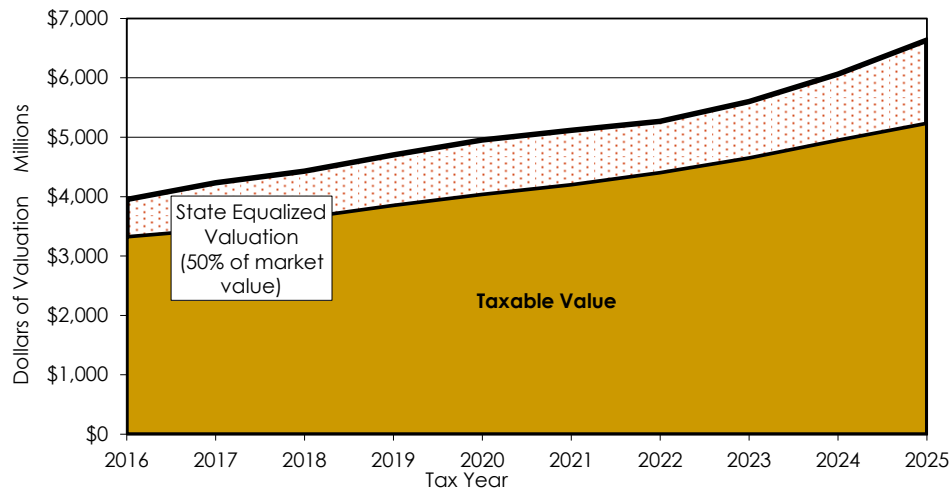
**Ten Year Taxable Value
City of Novi, Michigan**

Fiscal Year	Tax Year	Taxable Value (in millions)	% Change
2016-2017	2016	\$ 3,323	3.7%
2017-2018	2017	\$ 3,450	3.8%
2018-2019	2018	\$ 3,646	5.7%
2019-2020	2019	\$ 3,853	5.7%
2020-2021	2020	\$ 4,038	4.8%
2021-2022	2021	\$ 4,198	4.0%
2022-2023	2022	\$ 4,403	4.9%
2023-2024	2023	\$ 4,649	5.6%
2024-2025	2024	\$ 4,949	6.5%
2025-2026	2025	\$ 5,235	5.8%



**Ten Year Taxable Value Compared to State Equalized Valuation
City of Novi, Michigan**

Fiscal Year	Tax Liability Year	State Equalized Valuation (50% of market value)		Taxable Value		% Taxable Value of SEV
		Amount	% Change	Amount	% Change	
2016-2017	2016	\$3,952,090,850	6.7%	\$3,323,044,630	3.7%	84.1%
2017-2018	2017	\$4,234,030,940	7.1%	\$3,450,116,990	3.8%	81.5%
2018-2019	2018	\$4,429,863,848	4.6%	\$3,645,653,370	5.7%	82.3%
2019-2020	2019	\$4,704,211,310	6.2%	\$3,852,942,000	5.7%	81.9%
2020-2021	2020	\$4,953,366,010	5.3%	\$4,038,736,310	4.8%	81.5%
2021-2022	2021	\$5,117,122,329	3.3%	\$4,198,690,199	4.0%	82.1%
2022-2023	2022	\$5,268,635,410	3.0%	\$4,402,609,530	4.9%	83.6%
2023-2024	2023	\$5,599,482,760	6.3%	\$4,649,264,350	5.6%	83.0%
2024-2025	2024	\$6,061,702,140	8.3%	\$4,948,823,730	6.4%	81.6%
2025-2026	2025	\$6,634,632,256	9.5%	\$5,234,679,010	5.8%	78.9%



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

Actual, Estimated, Budgeted, and Projected Taxable Values

The following is a historical look at actual taxable values, as well as estimated, budgeted, and projected taxable values; including property tax revenue and millage rates.

CITY OF NOVI TAXABLE VALUE, MILLAGE				
	ACTUAL 2017 FY 2017-18	ACTUAL 2018 FY 2018-19	ACTUAL 2019 FY 2019-20	ACTUAL 2020 FY 2020-21
Taxable Value				
Taxable Value - Real (Residential)	\$ 2,267,135,430	\$ 2,389,711,290	\$ 2,533,927,750	\$ 2,661,331,380
Taxable Value - Real (Commercial / Industrial)	936,712,960	999,114,730	1,051,495,340	1,098,657,170
Taxable Value - Personal Property	246,268,600	256,827,350	267,518,910	278,747,760
Adjusted Taxable Value*	\$ 3,450,116,990	\$ 3,645,653,370	\$ 3,852,942,000	\$ 4,038,736,310
% change in adjusted taxable value	3.8%	5.7%	5.7%	4.8%
Millage Rate **				
General Fund	4.9206	4.8458	4.7755	4.7563
General Fund - PA 359 Advertising	-	0.0137	0.0129	0.0123
Municipal Street Fund	1.4708	1.4484	1.4273	1.4215
Police and Fire	1.4003	1.3790	1.3590	1.3535
Parks, Recreation, and Cultural Services Fund	0.3780	0.3722	0.3668	0.3653
Drain Fund	0.2648	0.4157	0.5583	0.5978
Capital Improvement Program (CIP) Fund	0.9856	0.9706	0.9565	0.9526
Library Fund	0.7567	0.7451	0.7342	0.7312
Total Operating	10.1768	10.1905	10.1905	10.1905
Library Construction Debt Fund	0.3608	0.3471	0.3471	0.3471
2010 Refunding Debt Fund	-	-	-	-
2002 Street & Refunding Debt Fund	-	-	-	-
Total Debt	0.3608	0.3471	0.3471	0.3471
Total Millage Rate	10.5376	10.5376	10.5376	10.5376
Property Tax Revenue				
General Fund	\$ 17,200,885	\$ 18,215,984	\$ 18,299,800	\$ 19,098,299
General Fund - PA 359 Advertising	-	50,000	50,000	50,000
Municipal Street Fund	5,069,973	5,371,752	5,473,078	5,712,989
Police and Fire	4,843,646	5,130,968	5,227,356	5,438,167
Parks, Recreation, and Cultural Services Fund	1,295,457	1,371,654	1,406,590	1,468,077
Drain Fund	908,899	961,410	2,143,534	2,398,860
Capital Improvement Program (CIP) Fund	3,400,871	3,611,648	3,676,064	3,818,955
Library Fund	2,604,070	2,752,785	2,815,536	2,938,712
Total Operating	\$ 35,323,801	\$ 37,466,201	\$ 39,091,958	\$ 40,924,059
Library Construction Debt Fund	1,245,100	1,265,832	1,333,195	1,397,542
Total Debt	\$ 1,245,100	\$ 1,265,832	\$ 1,333,195	\$ 1,397,542
Total Property Tax Revenue	\$ 36,568,901	\$ 38,732,033	\$ 40,425,153	\$ 42,321,601
* Includes reduction for Personal Property Tax write-off, Tax Tribunals Adjustments and chargebacks				
** No estimated rollback for fiscal year ending 2026. No Headlee rollback assumed for fiscal years ending 2027 & 2028.				
Note: Fiscal 2025 taxable values have incorporated board of review adjustments through December 2024				

RATE AND PROPERTY TAX REVENUE HISTORY, BUDGET AND PROJECTIONS

	ACTUAL 2021 2021-22	ACTUAL 2022 FY 2022-23	ACTUAL 2023 FY 2023-24	ACTUAL 2024 FY 2024-25	FY 2025-2026 BUDGET		
					BUDGET 2025 FY 2025-26	PROJECTED 2026 2027 FY 2026-27 FY 2027-28	
\$	2,775,266,092	\$ 2,941,366,920	\$ 3,148,345,420	\$ 3,384,721,021	\$ 3,564,021,180	\$ 3,706,582,027	\$ 3,854,845,308
	1,145,328,330	1,187,826,620	1,248,376,410	1,310,761,179	1,394,008,190	1,449,768,518	1,507,759,258
	278,095,777	273,415,990	252,542,520	253,341,530	276,649,640	279,416,136	282,210,298
\$	4,198,690,199	\$ 4,402,609,530	\$ 4,649,264,350	\$ 4,948,823,730	\$ 5,234,679,010	\$ 5,435,766,681	\$ 5,644,814,864
	4.0%	4.9%	10.7%	6.4%	5.8%	3.8%	3.8%
	4.7505	4.7505	4.7505	4.7505	4.7505	4.7505	4.7505
	0.0119	0.0113	0.0113	0.0100	0.0100	0.0099	0.0099
	1.4197	1.4197	1.4197	1.4197	1.4197	1.4197	1.4197
	1.3518	1.3518	1.3518	1.3518	1.3518	1.3518	1.3518
	0.3648	0.3648	0.3648	0.3648	0.3648	0.3648	0.3648
	0.6101	0.6107	0.6107	0.6120	0.6120	0.7303	0.7303
	0.9514	0.9514	0.9514	0.9514	0.9514	0.9514	0.0000
	0.7303	0.7303	0.7303	0.7303	0.7303	0.7303	0.7303
	10.1905	10.1905	10.1905	10.1905	10.1905	10.3087	9.3573
	0.3471	0.3471	0.3471	0.3471	0.3471	0.0868	-
	-	-	-	-	-	-	-
	0.3471	0.3471	0.3471	0.3471	0.3471	0.0868	0.0000
	10.5376	10.5376	10.5376	10.5376	10.5376	10.3955	9.3573
\$	19,897,843	\$ 20,711,130	\$ 21,843,634	\$ 23,132,658	\$ 24,383,207	\$ 25,263,268	\$ 26,228,107
	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	5,946,998	6,186,798	6,532,886	6,963,067	7,257,082	7,463,661	7,675,066
	5,655,895	5,885,183	6,223,956	6,564,000	6,868,000	7,154,000	7,431,000
	1,527,542	1,590,121	1,678,638	1,771,762	1,845,227	1,908,420	1,962,568
	2,553,455	2,661,112	2,813,024	2,969,236	3,090,551	3,177,747	3,268,994
	3,985,024	4,145,914	4,377,501	4,617,408	4,811,010	4,948,264	-
	3,059,011	3,182,484	3,360,599	3,547,534	3,668,470	3,749,691	3,837,327
\$	42,675,768	\$ 44,412,742	\$ 46,880,238	\$ 49,615,665	\$ 51,973,547	\$ 53,715,051	\$ 50,453,062
	1,457,701	1,520,471	1,606,067	1,695,913	1,764,049	191,484	-
\$	1,457,701	\$ 1,520,471	\$ 1,606,067	\$ 1,695,913	\$ 1,764,049	\$ 191,484	\$ -
\$	44,133,469	\$ 45,933,213	\$ 48,486,305	\$ 51,311,578	\$ 53,737,596	\$ 53,906,535	\$ 50,453,062

Expiration
Fiscal Year

2026-27

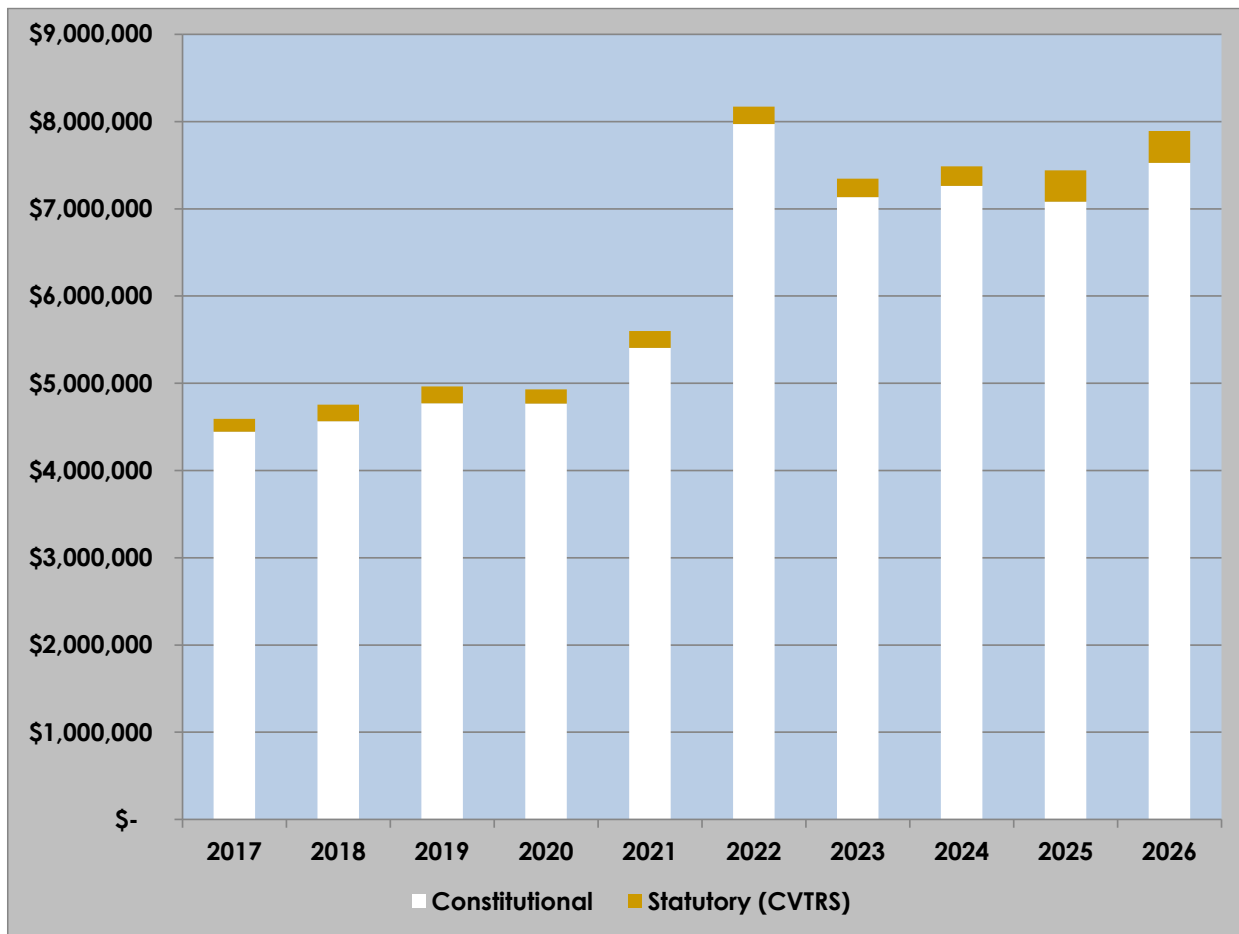
2026-27

State Shared Revenue

The State Revenue Sharing is unrestricted General Fund revenue and is the second largest source of revenue in that fund. The State Shared Revenue Program consists of two components; constitutional and statutory (CVTRS). The constitutional portion is guaranteed and distributed on a per capita basis. The CVTRS (city, village, and township revenue sharing) program, established by legislature in fiscal year 2016, requires each eligible local unit to meet certain accountability and transparency requirements in order to receive payments.

In accordance with the State Constitution of 1963, Article IX, Section 10, as amended, constitutional revenue sharing payments are based on 15% of the 4% portion of Michigan's 6% sales tax collections. Distributions are made to all Michigan cities, villages, and townships on a population basis on the last business day of the even numbered months (October, December, February, April, June, and August). The revenue sharing population is defined by the Glenn Steil State Revenue Sharing Act of 1971, 1971 Public Act 140, as amended (MCL 141.903(1)). For purposes of distributing revenue, population is based on the most recent census adjusted by 50% for any institutional population.

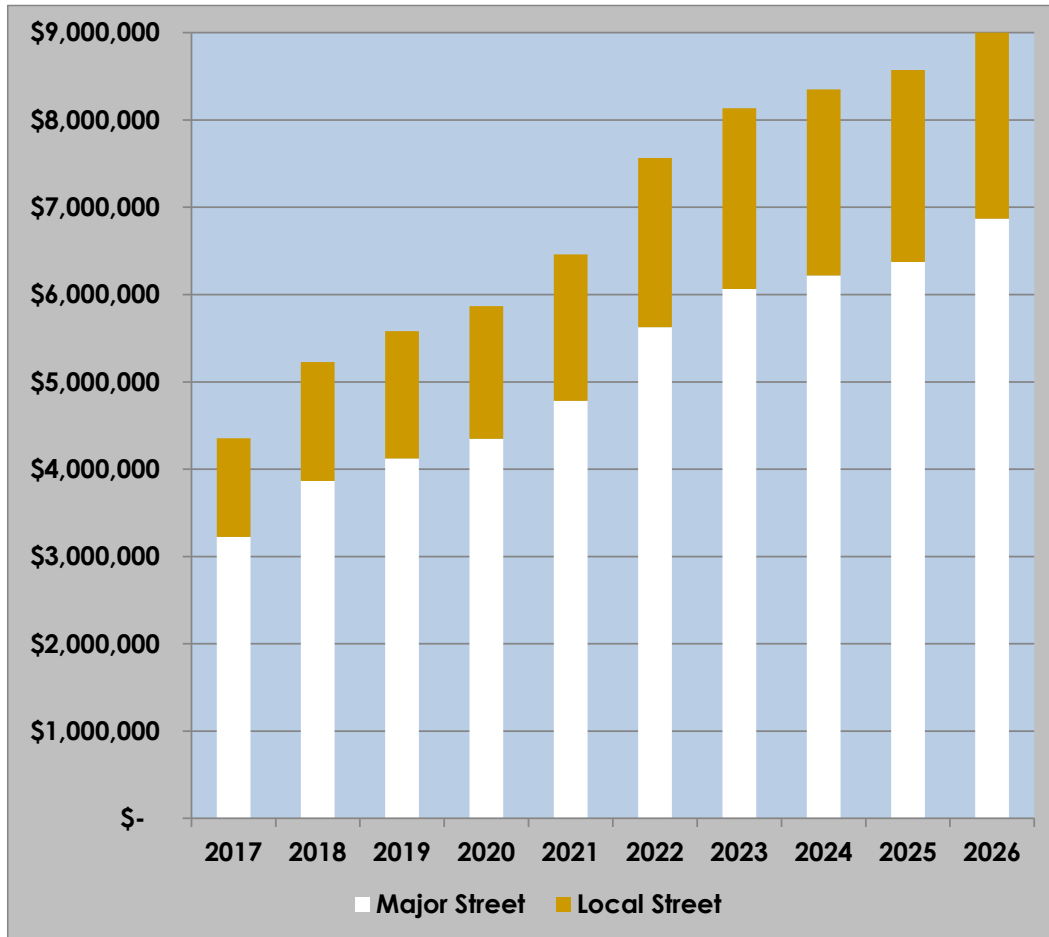
State Revenue Sharing surpassed the 2001 funding level of \$4,448,257 as of 2017 and continues to steadily increase. Despite the 2020 decrease in revenue due to the COVID pandemic, the 2020 census reflected a population increase of 11,019 and continues to have a positive impact on Novi's State Shared Revenue (2022 included a one-time census adjustment in the amount of approximately \$1.0 million.)



	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2026 ESTIMATED
Constitutional	\$ 4,445,931	\$ 4,563,358	\$ 4,771,476	\$ 4,766,836	\$ 5,405,071	\$ 7,971,951	\$ 7,132,815	\$ 7,262,903	\$ 7,082,318	\$ 7,526,819
Statutory (CVTRS)	\$ 146,155	\$ 190,996	\$ 190,867	\$ 162,710	\$ 195,257	\$ 199,162	\$ 211,112	\$ 223,758	\$ 356,605	\$ 365,555
Total	\$ 4,592,086	\$ 4,754,354	\$ 4,962,343	\$ 4,929,546	\$ 5,600,328	\$ 8,171,113	\$ 7,343,927	\$ 7,486,661	\$ 7,438,923	\$ 7,892,374

Act 51 – Michigan Transportation Fund

The State of Michigan's Constitution provides funds for transportation purposes. Act 51 of 1951, as amended, creates the Michigan Transportation Fund, whereas revenues are collected through highway user taxes, state motor fuel taxes, vehicle registration fees, and other miscellaneous automobile related taxes. They are distributed by formula to state trunk lines, county road commissions, cities, and villages. These funds are utilized for maintenance and construction of neighborhood roads and other City streets within the Major and Local Street funds. The 2020 census reflected an increase in Novi's population of 11,019 and, similar to State-shared revenues, has had a positive impact on Novi's Act 51 revenues.



	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 PROJECTED	2026 ESTIMATED
Major Street	\$ 3,225,703	\$ 3,865,139	\$ 4,123,583	\$ 4,348,220	\$ 4,783,639	\$ 5,627,890	\$ 6,064,643	\$ 6,217,555	\$ 6,374,322	\$ 6,868,742
Local Street	\$ 1,129,243	\$ 1,362,035	\$ 1,456,456	\$ 1,519,226	\$ 1,677,732	\$ 1,935,902	\$ 2,071,470	\$ 2,133,463	\$ 2,197,311	\$ 2,401,000
Total	\$ 4,354,946	\$ 5,227,174	\$ 5,580,039	\$ 5,867,446	\$ 6,461,370	\$ 7,563,792	\$ 8,136,113	\$ 8,351,018	\$ 8,360,266	\$ 9,269,742

Expenditure Sources, Assumptions, and Trend Analysis

Expenditure forecasting is a standard practice for the City of Novi. Individual expenditure line-items are reviewed for their historical trends in order to project expenditures over the next three years. The forecast is also based on economic factors, as well as information provided by the State and County. In order to be prepared for unexpected events and lower than anticipated revenues or higher than anticipated expenditures, the City budgets conservatively. A summary of expenditures including underlying assumptions and significant trends is included on this page and the following page.

Personnel Services

The personnel assumptions are based on the number of staff as presented in the Departmental Information - Personnel Summary section of this budget document. Any cost savings as a result of vacancies or positions filled at lower than budgeted amounts increase the fund balance and is used in planning for the subsequent year's budget.

- Salary and wages are assumed to increase 3.0% annually for all non-union employees. Union salary and wages are pursuant to each of the current collective bargaining agreements.
- Employee health insurance is assumed to increase 4.0% annually based on prior years and the current trend of costs and claims. (The City went self-insured for a portion of its health insurance in fiscal year 2020 to minimize future insurance costs.)
- Workers compensation insurance is assumed to increase 18.0% annually based on prior years and the current trend of costs.
- Defined benefit pension contributions are based on the actuarial required contribution for fiscal year 2025-2026 and are assumed to increase by approximately 5.0% in fiscal years 2026-2027 and 2027-2028.

Supplies and Other Services and Charges

Annual increases between 0% - 5.0% is assumed for most supplies and other services and charges; certain maintenance items increase based on historical median rate (i.e. road maintenance items). Liability and property insurance is assumed to increase 5.0% annually based on prior years and the current trend of costs and claims.

Capital Outlay and Non-Recurring Items

Capital outlay and non-recurring items are budget requests submitted by departments. The City of Novi has a track record of replacing and maintaining assets, which, not unlike businesses, allows the City flexibility in deferring capital purchases for a period of time during financially tight years.

Debt Service

Debt service is based on the principal and interest payments included in the City's debt schedules as presented in the Capital Program and Debt section of this budget document.

Transfers Out

The Major Street, Local Street, and Municipal Street funds transfer funds out to each other to cover construction costs as detailed in the six-year CIP plan. The General Fund transfers to the Parks, Recreation and Cultural Services Fund to help fund capital projects and older adult transportation. The General Fund may transfer to the Forfeiture Fund to help fund public safety vehicles or to the CIP Fund to help fund capital projects. The General Fund also transfers to the Economic Development Fund its share of property tax revenue. The Drain Fund may transfer to the Perpetual Maintenance Fund to replenish some of the endowment.

Capital Improvement Program

Introduction

The City of Novi's Capital Improvement Program (CIP) is a planning tool, with a goal to identify and schedule capital improvements for fiscal years ending 2026-2031. The CIP is summarized within this budget document and also can be viewed interactively on our CIP website <https://bit.ly/3iBOqxq>. Here you can find detailed descriptions of the projects, maps, cost estimates, graphs, and other support documentation.

The CIP is an opportunity to formulate strategic long-term policy decisions that extend beyond the 2024-5-2026 fiscal year. Each year, the City of Novi invests significant time and resources to design, construct, and maintain the infrastructure and facilities needed to deliver municipal services to residents and businesses. Because of the high costs associated with building and maintaining capital assets, the City must carefully balance the need for such assets with our requirements to sustain a strong financial position.

Novi's CIP addresses projects that are needed, or will be needed, across a broad spectrum of areas. Annually, a significant amount of effort is expounded to update the CIP to ensure not only critical needs are being met, but also that the cost, scope and timing of all projects are coordinated throughout. Coordinating the timing of different projects in the same location is particularly important since it helps us to minimize service disruptions.

The CIP allows for responsible and thoughtful planning of future major expenditures that are not necessarily financed or automatically included in the annual budgeting process. That said, the CIP is not always an exhaustive list of all projects that will be completed in any given year.

Specifically, the purpose of the CIP is to:

- Identify and evaluate the needs for public facilities.
- Determine cost estimates for each capital project submitted.
- Determine if there will be future operating costs for such projects.
- Determine potential sources of funding for such projects.
- Adopt policies for implementing capital improvement construction.
- Anticipate and pre-plan projects with an emphasis on seizing opportunities for partnerships and alternative funding.

The projects identified in the CIP represent the City of Novi's plan to serve residents and anticipate the needs of a growing and dynamic community. The following documents are considered in preparation of the CIP:

- Master Plan for Land Use & Thoroughfare Master Plan
- Water System Master Plan
- Storm Water Master Plan
- Sanitary Sewer Capacity Management - Sanitary Sewer Master Plan

- Strategic Community Recreation and Master Park Plan
- Pathway and Sidewalk Prioritization Analysis and Process
- Non-Motorized Master Plan; *renamed Active Mobility Plan*
- Parking Lot Inventory and Maintenance Plan
- ADA Compliance and Transition Plan for City Owned Pathways
- ADA Compliance Transition Plan for City Owned Facilities
- Transportation Asset Management Plan/Road Report
- Bridge Inspection Reports

Definition of a Capital Improvement

A capital improvement is defined as any new equipment, construction, acquisition or improvement to public lands, buildings or structures in excess of \$25,000 with a minimum life expectancy of five years. Maintenance-oriented, operational or continuous expenditures are not considered to be capital improvements.

Impact of Capital Budget on the Operating Budget

As new policies and programs are approved, both the operating and capital budgets are impacted. For example, an increase in service levels approved as part of the operating budget would have long-term effects on the Capital Improvements Program. Conversely, a restrictive change to the use of long-term debt would slow capital programs. Regardless of the difference between the operating and capital budgets, the two are interdependent. Budgetary policy states that all foreseeable operating costs related to capital projects be estimated and provided for as part of the review process associated with the Capital Improvements Program. In addition, departments are required to include costs associated with operating and maintaining capital projects that are requested for the upcoming year.

Legal Basis of the Capital Improvements Program

The Capital Improvements Program has been authorized by the Michigan Planning Enabling Act (Public Act 33 of 2008). This mandate gives responsibility for preparing a CIP to local Planning Commission bodies, and reads as follows:

125.3865 Capital improvements program of public structures and improvements; preparation; basis.

Section. 65:

"(1) To further the desirable future development of the local unit of government under the master plan, a planning commission, after adoption of a master plan, shall annually prepare a capital improvements program of public structures and improvements, unless the planning commission is exempted from this requirement by charter or otherwise. If the planning commission is exempted, the legislative body either shall prepare and adopt a capital improvements program, separate from or as a part of the annual budget, or shall delegate the preparation of the capital improvements program to the chief elected official or a nonelected administrative official, subject to final approval by the legislative body. The capital improvements program shall show those public structures and improvements, in the general order of their priority that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period. The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements. Consequently, each agency or department of the local unit of government with authority for public structures or improvements shall upon request furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements."

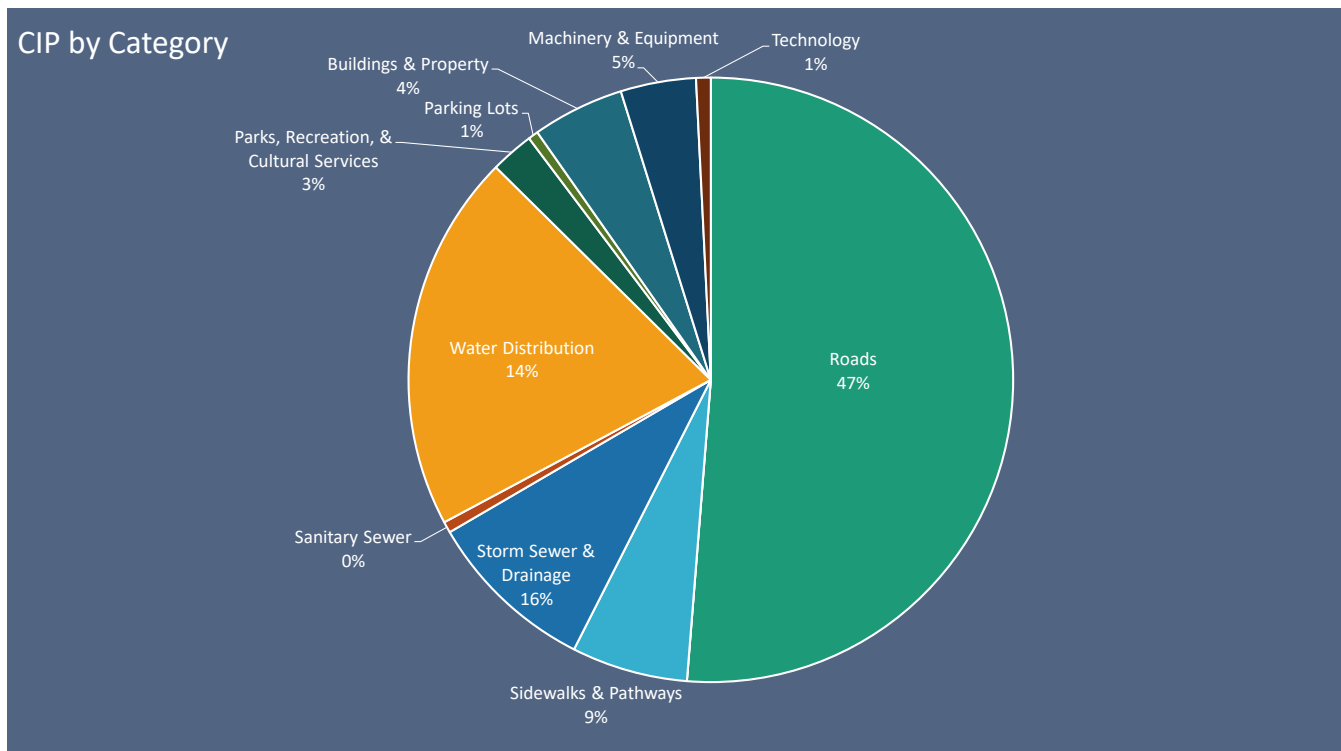
Planning and Benefits of the Capital Improvements Program

The CIP is first and foremost, a planning tool. With thoughtful foresight and review as a result of a CIP, the many outstanding capital projects that communities are faced with implementing every year, can be viewed as one package, rather than as small, fragmented groups or lists, with no unified sense of focus and direction. When capital improvements begin with careful planning and study, the City of Novi's chances for receiving State and Federal grants are greatly enhanced. Some grants require the inclusion of a CIP with their application. Formulation of a CIP assists those involved to look at alternative funding mechanisms that might not have been considered before. Instead of relying on local revenue sources alone. The CIP often avoids reactive planning, and instead replaces it with balanced growth initiatives.

CIP Expenditures by Category

	BUDGET	PROJECTED			FORECAST			Total Budget
	FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
Roads	\$ 12,508,096	\$ 11,681,711	\$ 9,035,215	\$ 9,422,289	\$ 6,973,478	\$ 15,321,934	\$ 64,942,723	
Intersections & Signals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sidewalks & Pathways	\$ 1,168,405	\$ 924,224	\$ 3,867,717	\$ 796,661	\$ 900,000	\$ 4,192,200	\$ 11,849,207	
Storm Sewer & Drainage	\$ 1,509,932	\$ 2,799,743	\$ 344,195	\$ 3,920,931	\$ 1,242,362	\$ 13,630,614	\$ 23,447,777	
Sanitary Sewer	\$ -	\$ 776,692	\$ -	\$ -	\$ -	\$ -	\$ 776,692	
Water Distribution	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 6,949,029	\$ 2,500,000	\$ 19,449,029	
Parks, Recreation, & Cultural Services	\$ 310,970	\$ 264,000	\$ 200,000	\$ 1,205,588	\$ 1,728,474	\$ 222,730	\$ 3,931,762	
Parking Lots	\$ 740,957	\$ -	\$ 167,930	\$ -	\$ -	\$ 107,111	\$ 1,015,998	
Buildings & Property	\$ 448,174	\$ 1,293,698	\$ 1,319,225	\$ 1,198,901	\$ 601,707	\$ 500,863	\$ 5,362,568	
Machinery & Equipment	\$ 603,532	\$ 721,846	\$ 767,050	\$ 3,216,834	\$ 1,683,717	\$ 615,070	\$ 7,608,049	
Technology	\$ -	\$ -	\$ 309,201	\$ 206,783	\$ -	\$ 714,103	\$ 1,230,087	
	\$ 19,790,066	\$ 20,961,914	\$ 18,510,533	\$ 22,467,987	\$ 20,078,767	\$ 37,804,625	\$ 139,613,892	

The CIP categories mentioned in this table are defined on the following pages and include graphs to help illustrate the total dollar amount budgeted within each category over the next six years.



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City of Novi
Capital Improvement Program
FY 2025-26 Budget

<https://www.arcgis.com/apps/dashboards/c3ad159d6ad547298e2da3407996a79e>

					BUDGET	PROJECTED		FORECAST				
Department	ID #	Project Name	CIP Category	GL Fund #	FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6	Total Budget	
1	441.10 DPW - Engineering	162-07	Beck Road Widening (11 Mile Road to Grand River Avenue aka Providence Drive/Central Park Boulevard) (including signal modernization @ 11 Mile Road & updated DTE lighting) secured outside funding \$4.7M; net of city costs	Roads	MAJOR STREET 202	\$ 3,662,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,662,247
2	441.10 DPW - Engineering	ENG093	West Park Drive Rehabilitation (12 Mile Road to Pontiac Trail) secured funding (1.7M); net of city costs	Roads	MAJOR STREET 202	\$ 2,998,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,998,348
3	441.10 DPW - Engineering	102-01	Neighborhood Roads Rehabilitation, Repaving, and Reconstruction Program	Roads	LOCAL STREET 203	\$ 2,815,718	\$ 4,500,000	\$ 3,656,689	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 28,972,407
4	441.10 DPW - Engineering	ENG081	NRP - Village Wood Road (Cranbrooke Drive to Haggerty Road) and Section 25 Storm Drainage Improvements; includes sidewalk construction - Street Fund portion; budgeted as part of the NRP	Roads	LOCAL STREET 203	\$ 1,684,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,684,282
5	441.10 DPW - Engineering	ENG081	Village Wood Road (Cranbrooke Drive to Haggerty Road) and Section 25 Storm Drainage Improvements; includes sidewalk construction - Drain Fund portion	Roads	DRAIN FUND 211	\$ 236,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,750
6	441.10 DPW - Engineering	ENG016	13 Mile Road Rehabilitation (M-5 to Haggerty) secured outside funding 523K; net of city costs	Roads	MAJOR STREET 202	\$ 725,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,642
7	441.20 DPW - Field Ops	ENG068	Neighborhood Sidewalk Repair Program	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 3,900,000
8	441.20 DPW - Field Ops	ENG107	Storm Sewer/Road Improvement - Meadowbrook (9 Mile to 10 Mile) Street Fund portion	Roads	MAJOR STREET 202	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
9	441.20 DPW - Field Ops	ENG107	Storm Sewer/Road Improvement - Meadowbrook (9 Mile to 10 Mile) Drain Fund portion	Storm Sewer & Drainage	DRAIN FUND 211	\$ -	\$ 1,063,945	\$ -	\$ -	\$ -	\$ -	\$ 1,063,945
10	441.10 DPW - Engineering	ENG100	12 Mile Road Rehabilitation (Novi Rd to city limits/ Farmington Road)- RCOC; estimated city share; construction estimated for 2026	Roads	MUNICIPAL STREET 204	\$ 385,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,109
11	441.10 DPW - Engineering	162-01	12 Mile Road Widening Beck Road to Dixon Road and Reconstruction Dixon Road to Nov Road) RCOC; estimated city share - design/ROW \$1.5M & construction net \$3.5M; advancing \$1.4M for one FY (design currently underway; construction estimated for	Roads	MUNICIPAL STREET 204	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
12	441.10 DPW - Engineering	ENG074	Novi Road Pavement Preservation Overlay (13 Mile Road to 14 Mile Road)	Roads	MAJOR STREET 202	\$ -	\$ 1,056,490	\$ -	\$ -	\$ -	\$ -	\$ 1,056,490
13	441.10 DPW - Engineering	ENG109	11 Mile and Taft Roads Roundabout Construction- secured outside funding \$1.4M; net of city costs	Roads	MAJOR STREET 202	\$ -	\$ 515,869	\$ -	\$ -	\$ -	\$ -	\$ 515,869
14	441.10 DPW - Engineering	ENG097	Ashbury Bridge Rehabilitation (over Middle Rouge River)- Drain Fund portion	Roads	DRAIN FUND 211	\$ -	\$ 422,343	\$ -	\$ -	\$ -	\$ -	\$ 422,343
15	441.10 DPW - Engineering	ENG097	Ashbury Bridge Rehabilitation (over Middle Rouge River)- Street Fund portion	Roads	LOCAL STREET 203	\$ -	\$ 287,009	\$ -	\$ -	\$ -	\$ -	\$ 287,009
16	441.20 DPW - Field Ops	ENG027	Boardwalk Repair and Replacement Program	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ -	\$ 274,224	\$ 3,217,717	\$ -	\$ 250,000	\$ 2,750,000	\$ 6,491,941



City of Novi
Capital Improvement Program
FY 2025-26 Budget

<https://www.arcgis.com/apps/dashboards/c3ad159d6ad547298e2da3407996a79e>

Department	ID #	Project Name	CIP Category	GL Fund #	BUDGET	PROJECTED		FORECAST				Total Budget
					FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
441.10 DPW - Engineering	ENG080	NRP - Willowbrook Estates No. 3 Road Reconstruction and Storm Drainage Improvements (Glen Ridge Court, Rock Hill Lane, Maude Lea Circle, Ripple Creek Road) - Street Fund portion; budgeted as part of the NRP	Roads	LOCAL STREET 203	\$ -	\$ -	\$ 2,343,311	\$ -	\$ -	\$ -	\$ 2,343,311	
441.10 DPW - Engineering	ENG080	Willowbrook Estates No. 3 Road Reconstruction and Section 25 Storm Drainage Improvements (Glen Ridge Court, Rock Hill Lane, Maude Lea Circle, Ripple Creek Road) - Drain Fund portion	Roads	DRAIN FUND 211	\$ -	\$ -	\$ 784,190	\$ -	\$ -	\$ -	\$ 784,190	
441.10 DPW - Engineering	132-26	11 Mile Road Rehabilitation (Wixom Road to Beck Road) includes Segment 52a pathway connection to ITC Trail; net of design	Roads	MAJOR STREET 202	\$ -	\$ -	\$ 1,514,025	\$ -	\$ -	\$ -	\$ 1,514,025	
441.10 DPW - Engineering	102-04 & ENG037	13 Mile Road Rehabilitation (Old Novi Road to Novi Road) & Old Novi Road Rehabilitation (Novi Road to 13 Mile Road)	Roads	MAJOR STREET 202	\$ -	\$ -	\$ 737,000	\$ 1,695,546	\$ -	\$ -	\$ 2,432,546	
441.10 DPW - Engineering	ENG017	Seeley Road Rehabilitation (Grand River Avenue to 11 Mile Road)	Roads	MAJOR STREET 202	\$ -	\$ -	\$ -	\$ 962,243	\$ -	\$ -	\$ 962,243	
441.10 DPW - Engineering	ENG101	Grand River Ave Rehabilitation (Novi Road to Haggerty Road) - RCOC, estimated city share	Roads	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ 646,250	\$ -	\$ -	\$ 646,250	
441.10 DPW - Engineering	ENG030	Segment 66 -- Grand River Avenue (South side; Sixth Gate to Main Street) - 8' Pathway	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ 146,661	\$ -	\$ -	\$ 146,661	
441.10 DPW - Engineering	ENG106	9 Mile and Napier Roads Roundabout - RCOC; estimated city share	Roads	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ 118,250	\$ -	\$ -	\$ 118,250	
441.10 DPW - Engineering	ENG102	Donelson Drive Rehabilitation (West Oaks Drive to 12 Mile Road)	Roads	MAJOR STREET 202	\$ -	\$ -	\$ -	\$ -	\$ 489,057	\$ -	\$ 489,057	
441.10 DPW - Engineering	112-01	Sixth Gate Reconstruction (Paul Bunyan to Grand River Avenue) net of design	Roads	LOCAL STREET 203	\$ -	\$ -	\$ -	\$ -	\$ 484,421	\$ -	\$ 484,421	
441.10 DPW - Engineering	ENG103	12 Mile Road Corridor Streetscape Improvements (Beck Road to Haggerty Road)	Roads	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,321,934	\$ 9,321,934	
752.00 PRCS - Admin	ENG065	ITC Trail / Bosco Fields Connector --14' Boardwalk & 10' Sidewalk; contingent on acquiring property from NCS D (less engineering and design)	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ 518,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,405	
441.10 DPW - Engineering	ENG069	Segment 4020 (Off-road paved) -- Meadowbrook Road (Village Wood Lake Park to Chattman Drive) - 5' sidewalk & 8' pathway along with boardwalk over wetlands	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 414,602	\$ 414,602	
441.10 DPW - Engineering	ENG070	Segment 101c & 104b -- Napier Road (East side; ITC Community Sports Park entrance drive to Villa Barr Art Park) - 8' Pathway	Sidewalks & Pathways	MUNICIPAL STREET 204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,598	\$ 377,598	
441.10 DPW - Engineering	093-10	Streambank Stabilization - Middle Rouge River (along Rotary Park)	Storm Sewer & Drainage	DRAIN FUND 211	\$ 834,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,401	
441.10 DPW - Engineering	ENG095	Median Drainage Improvements Novi Road (12-13 Mile)	Storm Sewer & Drainage	DRAIN FUND 211	\$ 514,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,282	
441.10 DPW - Engineering	ENG050	Basin Cleanout - Bishop Creek Regional (north of 11 Mile Road; west of Meadowbrook Road)	Storm Sewer & Drainage	DRAIN FUND 211	\$ 161,249	\$ 1,735,798	\$ -	\$ -	\$ -	\$ -	\$ 1,897,047	
441.10 DPW - Engineering	ENG094	Culvert Bridge Replacement - 9 Mile @ Center Street over Thornton Creek	Storm Sewer & Drainage	DRAIN FUND 211	\$ -	\$ -	\$ 344,195	\$ 3,920,931	\$ -	\$ -	\$ 4,265,126	
441.10 DPW - Engineering	ENG108	Basin Culvert Replacement - Taft Regional (north of Grand River Ave; east of Taft Road)	Storm Sewer & Drainage	DRAIN FUND 211	\$ -	\$ -	\$ -	\$ -	\$ 1,242,362	\$ -	\$ 1,242,362	
441.10 DPW - Engineering	153-02	Storm Drainage Improvements- Section 25	Storm Sewer & Drainage	DRAIN FUND 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,630,614	\$ 13,630,614	



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<https://www.arcgis.com/apps/dashboards/c3ad159d6ad547298e2da3407996a79e>

Department	ID #	Project Name	CIP Category	GL Fund #	BUDGET	PROJECTED		FORECAST				Total Budget
					FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
37	536.00 Water and Sewer	WTS036	Asbestos-Cement (AC) Water Main Replacement	Water Distribution	WATER AND SEWER 592	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 15,000,000
38	536.00 Water and Sewer	WTS027	Sanitary Sewer Rehabilitation - Meadowbrook Glens Subdivision	Sanitary Sewer	WATER AND SEWER 592	\$ -	\$ 776,692	\$ -	\$ -	\$ -	\$ -	\$ 776,692
39	536.00 Water and Sewer	091-11	Master Meter and Water Main Installation (Future NV-06 Connection)- 14 Mile Road to Haggerty Corridor Corporate Park II	Water Distribution	WATER AND SEWER 592	\$ -	\$ -	\$ -	\$ -	\$ 3,143,461	\$ -	\$ 3,143,461
40	536.00 Water and Sewer	091-06	PRV (Pressure Reducing Value) Redistricting- Decommission at 12 Mile/ Meadowbrook & Installation at 13 Mile/ Novi	Water Distribution	WATER AND SEWER 592	\$ -	\$ -	\$ -	\$ -	\$ 1,305,568	\$ -	\$ 1,305,568
41	441.10 DPW - Engineering	ENG085	Asphalt Pathways Reconstruction (pathways throughout park; including concrete replacement & addition of drainage structures near the pavilion) and Parking Lot Rehab - Ella Mae Power Park	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ 310,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,970
42	752.00 PRCS - Admin	PRC055	Rotary Park Pedestrian Bridge (support coming)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
43	752.00 PRCS - Admin	PRC061	Novi Water Tower Park & R/C Raceway	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ 64,000
44	265.00 IS - Facility Management	FAC046	Building Generator (NEW) & Generator Technology Solution (GenTracker) - Lakeshore Park	Buildings & Property	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,550	\$ 89,550
45	752.00 PRCS - Admin	PRC059	Lakeshore Park South Playground Replacement (support coming)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
46	752.00 PRCS - Admin	LOT020	Parking Lot Reconstruction - Rotary Park	Parking Lots	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ 167,930	\$ -	\$ -	\$ -	\$ 167,930
47	752.00 PRCS - Admin	ENG104	City Facilities Exterior ADA Updates - Parks	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ 775,588	\$ -	\$ -	\$ 775,588
48	752.00 PRCS - Admin	PRC058	Ella Mae Power Park East Playground Replacement (support coming)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ -	\$ 230,000
49	752.00 PRCS - Admin	PRC060	Rotary Park Playground Replacement (support coming)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
50	752.00 PRCS - Admin	ENG086	Field Drainage & Pavilion - Wildlife Woods Park	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ 753,914	\$ -	\$ 753,914
51	752.00 PRCS - Admin	PRC054	Lakeshore Beach - Eastern Wall Rehab	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ 458,000	\$ -	\$ 458,000
52	752.00 PRCS - Admin	PRC053	Tennis Court Reconstruction - ITC Park (2 courts) & Rotary Park (2 courts)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
53	752.00 PRCS - Admin	ENG087a	Parking Lot Repaving - Remote Control (RC) Raceway (Area 1)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ 166,560	\$ -	\$ 166,560
54	752.00 PRCS - Admin	PRC056	Churchill Crossing Park Nature Trails (support coming)	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
55	752.00 PRCS - Admin	ENG052b	Cemetery Enhancement Project - fencing install	Parks, Recreation, & Cultural Services	PARKS, RECREATION, AND CULTURAL SERVICES 208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,730	\$ 72,730
56	570.00 - Ice Arena	ICE016	Parking Lot Improvements & Exterior ADA Updates - Ice Arena	Parking Lots	ICE ARENA 570	\$ 740,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 740,957



City of Novi
Capital Improvement Program
FY 2025-26 Budget

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Department	ID #	Project Name	CIP Category	GL Fund #	BUDGET	PROJECTED		FORECAST				Total Budget
					FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
57	570.00 - Ice Arena	ICE030	Exterior Doors and Interior Doors	Buildings & Property	ICE ARENA 570	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
58	570.00 - Ice Arena	ICE007	Public Address System replacement (2; one for each rink) - Ice Arena	Buildings & Property	ICE ARENA 570	\$ -	\$ 25,330	\$ -	\$ -	\$ -	\$ -	\$ 25,330
59	570.00 - Ice Arena	ICE027	Replace Bay Doors	Buildings & Property	ICE ARENA 570	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
60	570.00 - Ice Arena	ICE028	Replacement Flooring in Downstairs	Buildings & Property	ICE ARENA 570	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ 175,000
61	570.00 - Ice Arena	ICE029	Carpet Replacement and Office Cubicle	Buildings & Property	ICE ARENA 570	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
62	570.00 - Ice Arena	ICE026	Replace Boards and Glass in both rinks	Buildings & Property	ICE ARENA 570	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000
63	441.10 DPW - Engineering	ENG105	City Facilities Exterior ADA Updates - Fire Stations	Parking Lots	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,111	\$ 107,111
64	441.20 DPW - Field Ops	FLD043	Material Storage at DPW (General Fund portion 75%)	Buildings & Property	GENERAL FUND 101	\$ 110,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,500
65	536.00 Water and Sewer	WTS031	Generator Replacement - Hudson Pump Station	Buildings & Property	WATER AND SEWER 592	\$ 92,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,568
66	574.00 - Meadowbrook Commons	SNR017	Air conditioning units (98) Replacements - MC Main Building	Buildings & Property	SENIOR HOUSING 574	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
67	265.10 IS - Park Maintenance	FPM007	Park Building Generator at ITC Community Sports Park & GenTrac Technology	Buildings & Property	GENERAL FUND 101	\$ 64,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,266
68	574.00 - Meadowbrook Commons	COR006	Elevator Cab Replacements (2) - Meadowbrook Commons	Buildings & Property	SENIOR HOUSING 574	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,000
69	536.00 Water and Sewer	FLD043	Material Storage at DPW (Water & Sewer Fund portion 25%)	Buildings & Property	WATER AND SEWER 592	\$ 36,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,840
70	574.00 - Meadowbrook Commons	SNR027	Apartment Upgrades (kitchens, bathrooms, lighting, etc).	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ 377,350	\$ -	\$ -	\$ -	\$ -	\$ 377,350
71	574.00 - Meadowbrook Commons	SNR018	Ranch (60) and Apartment (115) Appliance Upgrades/Replacements - Meadowbrook Commons	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ 328,188	\$ -	\$ -	\$ -	\$ -	\$ 328,188
72	574.00 - Meadowbrook Commons	SNR019	Ranch Updates (kitchen, bathrooms, lighting, etc)	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
73	265.00 IS - Facility Management	FAC047	Building Generator (NEW) & Generator Technology Solution (GenTracker) - Gun Range Training Center	Buildings & Property	GUN RANGE FACILITY 409	\$ -	\$ 111,190	\$ -	\$ -	\$ -	\$ -	\$ 111,190
74	265.00 IS - Facility Management	FAC043	LED Lighting Upgrade (25 fixtures) - Civic Center Parking Lot	Buildings & Property	GENERAL FUND 101	\$ -	\$ 97,240	\$ -	\$ -	\$ -	\$ -	\$ 97,240
75	574.00 - Meadowbrook Commons	SNR022	Common Area, Parlor, & Meeting Room Upgrades (furniture, lighting, flooring/carpet, televisions, etc.) - Meadowbrook Commons	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ 69,400	\$ -	\$ -	\$ -	\$ -	\$ 69,400
76	228.00 IS - Technology	FAC041	Building Generator Replacement (including \$30,000 enclosure expansion) & Generator Technology Solution (GenTracker) - Civic Center	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ 495,660	\$ -	\$ -	\$ -	\$ 495,660



City of Novi
Capital Improvement Program
FY 2025-26 Budget

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ID #	Department	ID #	Project Name	CIP Category	GL Fund #	BUDGET		PROJECTED		FORECAST			Total Budget
						FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
77	574.00 - Meadowbrook Commons	SRN029	Modernization elevator system	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ -	\$ 398,000	\$ -	\$ -	\$ -	\$ 398,000	
78	Meadowbrook	SNR012	Fire Panel Replacement - Meadowbrook Commons	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ -	\$ 133,730	\$ -	\$ -	\$ -	\$ 133,730	
79	574.00 - Meadowbrook Commons	SNR028	Permanent Restroom at Pickleball Courts	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	
80	265.00 IS - Facility Management	FAC045	Building Generator (NEW); includes south parking lot gate & Generator Technology Solution (Gentrack) - Parks Maintenance Office/Garage @ DPW	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ 66,500	\$ -	\$ -	\$ -	\$ 66,500	
81	265.00 IS - Facility Management	FAC050	Flooring Replacement (epoxy; Garage Bay) - Fire Station 4	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ 50,335	\$ -	\$ -	\$ -	\$ 50,335	
82	574.00 - Meadowbrook Commons	SNR023	Court Yard (fireplace, grill, furniture)/Senior Center (outdoor patio, windows, projector, lighting) upgrade	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ -	\$ -	\$ 585,000	\$ -	\$ -	\$ 585,000	
83	574.00 - Meadowbrook Commons	SRN031	Flat top roof replacement	Buildings & Property	SENIOR HOUSING 574	\$ -	\$ -	\$ -	\$ 99,346	\$ -	\$ -	\$ 99,346	
84	265.00 IS - Facility Management	FAC029	Building Generator (NEW) & Generator Technology Solution (GenTracker) - Fire Station #5	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 55,375	\$ -	\$ -	\$ 55,375	
85	265.00 IS - Facility Management	FAC055	PMGM Garage Concrete Floor Replacement	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 54,470	\$ -	\$ -	\$ 54,470	
86	265.00 IS - Facility Management	FAC056	DPW Wash Bay Heating & Venting Improvements	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 48,224	\$ -	\$ -	\$ 48,224	
87	265.00 IS - Facility Management	FAC049	Flooring Replacement (epoxy; Garage Bay) - Fire Station 2	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 31,486	\$ -	\$ -	\$ 31,486	
88	265.00 IS - Facility Management	FAC054	Civic Center Four Quarters Flooring Replacement	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ 51,707	\$ -	\$ 51,707	
89	265.00 IS - Facility Management	FAC030	Solar Panel Installation - DPW	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,590	\$ 194,590	
90	265.00 IS - Facility Management	FAC032	Solar Panel Installation - Civic Center	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,409	\$ 170,409	
91	265.00 IS - Facility Management	FAC042	LED Lighting Upgrade (14 fixtures) - Police Station Parking Lot	Buildings & Property	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,314	\$ 46,314	
92	441.30 DPW - Fleet Asset	FLT018	Single-axle RDS body truck with underbody scraper and wing plow (replace #613; 2012 International)	Machinery & Equipment	GENERAL FUND 101	\$ 318,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,492	
93	303.00 Gun Range	POL026	Gun Range Shooting Lanes Upgrade	Machinery & Equipment	GUN RANGE FACILITY 409	\$ 167,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,500	
94	570.00 - Ice Arena	ICE023	Zamboni Replacement (2 of 2) - Ice Arena (every 10 years)	Machinery & Equipment	ICE ARENA 570	\$ 117,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,540	
95	441.30 DPW - Fleet Asset	FLT021	Tandem Axle RDS body truck with underbody scraper and wing plow (replace #637; 2012 International)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ 353,246	\$ -	\$ -	\$ -	\$ -	\$ 353,246	
96	215.00 City Clerk	CCK003	Election Equipment - Required Update	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
97	301.00 Police	POL025	Rifles (28 replacements); net amt - estimated trade-in \$18,900 replace every 5 years	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ 72,400	\$ -	\$ -	\$ -	\$ -	\$ 72,400	



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					FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
98	265.10 IS - Park Maintenance	FPM008	Electric Zero Turn Mower	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ 46,200	\$ -	\$ -	\$ -	\$ -	\$ 46,200
99	441.30 DPW - Fleet Asset	FLT020	Street Sweeper (replace #606; 2021 Tymco)	Machinery & Equipment	DRAIN FUND 211	\$ -	\$ -	\$ 356,490	\$ -	\$ -	\$ -	\$ 356,490
100	441.30 DPW - Fleet Asset	FLT023	One-Ton Dump Truck with Front Plow and Swamp loader (replace #654; 2016 Ford F-550 Swamp loader)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ 148,440	\$ -	\$ -	\$ -	\$ 148,440
101	336.00 Fire	FIR036	Pump Operator Simulator - located at Fire Station #4	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ 112,270	\$ -	\$ -	\$ -	\$ 112,270
102	536.00 Water and Sewer	FLT022	Excavator (replace #729; 2012 John Deere 85D)	Machinery & Equipment	WATER AND SEWER 592	\$ -	\$ -	\$ 101,830	\$ -	\$ -	\$ -	\$ 101,830
103	336.00 Fire	FIR032	Turn-Out Gear Washer/Extractor & Dryer Replacements and Secondary Stackable Washer/Dryer Replacement - Fire Station #4 (every 5 years)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ 48,020	\$ -	\$ -	\$ -	\$ 48,020
104	336.00 Fire	FIR019	Engine (replace #334; 2013 HME)	Machinery & Equipment	CAPITAL IMPROVEMENT PROGRAM (CIP) FUND 401	\$ -	\$ -	\$ -	\$ 1,800,289	\$ -	\$ -	\$ 1,800,289
105	336.00 Fire	FLT029	Squad / Ambulance (replace #314, Squad 1)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 482,434	\$ -	\$ -	\$ 482,434
106	441.30 DPW - Fleet Asset	FLT026	Single-axle RDS body truck w/ underbody scraper & wing plow (replace #682; 2013 International)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 348,025	\$ -	\$ -	\$ 348,025
107	301.00 Police	POL027	Body Cameras and In-Car Cameras Replacement (5 Year Replacement Schedule)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 245,850	\$ 245,850	\$ 245,850	\$ 737,550
108	441.30 DPW - Fleet Asset	FLT008	Skid Steer Attachments for Shoulder Maintenance - Roller & Road Widener (new)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 147,040	\$ -	\$ -	\$ 147,040
109	441.30 DPW - Fleet Asset	FLT024	Four-Ton Hot Patcher (replace #672; 2017 Spaulding Four-Ton)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 45,230	\$ -	\$ -	\$ 45,230
110	265.10 IS - Park Maintenance	FPM010	ABI Force Infield Groomer	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 41,861	\$ -	\$ -	\$ 41,861
111	441.30 DPW - Fleet Asset	FLT025	Two-Ton Hot Patcher (replace #671; 2017 Spaulding Two-Ton)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 38,783	\$ -	\$ -	\$ 38,783
112	265.10 IS - Park Maintenance	FPM011	Bosco Fields Irrigation Controller	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 37,243	\$ -	\$ -	\$ 37,243
113	265.10 IS - Park Maintenance	FPM009	Robotic Field Painter	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 30,079	\$ -	\$ -	\$ 30,079
114	336.00 Fire	FIR037	Self-Contained Breathing Apparatus (SCBA) Equipment Replacement (10 Year Replacement Schedule)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ 524,520	\$ -	\$ 524,520
115	336.00 Fire	FLT030	Squad / Ambulance (replace #315, Squad 2)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ 506,556	\$ -	\$ 506,556
116	441.30 DPW - Fleet Asset	FLT027	Single-axle RDS body truck with underbody scraper & wing plow (replace #652; 2014 International)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ 358,466	\$ -	\$ 358,466
117	228.00 IS - Technology	IFT007	Firewall Replacement - Network - Civic Center (replace every 6 years)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ 48,325	\$ -	\$ 48,325
118	441.30 DPW - Fleet Asset	FLT028	Single-axle RDS body truck with underbody scraper & wing plow (replace #609; 2017 International)	Machinery & Equipment	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,220	\$ 369,220
119	228.00 IS - Technology	IFT012	OnBase Subscription	Technology	GENERAL FUND 101	\$ -	\$ -	\$ 159,031	\$ -	\$ -	\$ -	\$ 159,031
120	228.00 IS - Technology	IFT003	Server Replacement - Virtual Servers Infrastructure (VSI) - Civic Center - 6 servers & 2 switches (every 6 years)	Technology	GENERAL FUND 101	\$ -	\$ -	\$ 150,170	\$ -	\$ -	\$ -	\$ 150,170



City of Novi
 Capital Improvement Program
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Department	ID #	Project Name	CIP Category	GL Fund #	BUDGET	PROJECTED		FORECAST			Total Budget	
					FY 2025-26 YR 1	FY 2026-27 YR 2	FY 2027-28 YR 3	FY 2028-29 YR 4	FY 2029-30 YR 5	FY 2030-31 YR 6		
121	228.00 IS - Technology	IFT013	Cityworks Cloud Migration	Technology	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 162,269	\$ -	\$ -	\$ 162,269
122	228.00 IS - Technology	IFT006	Server Replacement - Telephone (every 6 years)	Technology	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ 44,514	\$ -	\$ -	\$ 44,514
123	228.00 IS - Technology	IFT011	BS&A Software Cloud Migration	Technology	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,556	\$ 603,556
124	301.00 Police	IFT010	Server Replacement - Cameras - Police Building (replace every 6 years)	Technology	GENERAL FUND 101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,547	\$ 110,547
						\$ 19,790,066	\$ 20,961,914	\$ 18,510,533	\$ 22,467,987	\$ 20,078,767	\$ 37,804,625	\$ 139,613,892

Debt

Introduction

The City had twelve debt issues in 1999 and currently has one debt issue (excluding the debt reported in the enterprise funds). The City's current debt obligations are for capital infrastructure.

In addition to paying down debt through annual debt services payments, the City has taken advantage of both the decline in interest rates and its **excellent credit rating (AAA)** to obtain more favorable rates through refinancing – lowering interest expenditures and paying off debt sooner than anticipated.

Internal borrowing schedules have been included in this section.

Debt Summary

Description of Debt	Funding Source	Debt Outstanding 6/30/2025	Debt Service Payments 2025-26		
			Principal	Interest	Total
VOTED TAX GENERAL OBLIGATION DEBT FUNDS:					
2016 Library Construction Bonds	Debt Service	2,730,000	1,340,000	75,700	1,415,700
Total Direct Debt Service		\$ 2,730,000	\$ 1,340,000	\$ 75,700	\$ 1,415,700
2015 Refunding Bonds-Senior Housing	Sr Housing	1,020,000	1,020,000	11,679	1,031,679
Total Debt Service		\$ 3,750,000	\$ 2,360,000	\$ 87,379	\$ 2,447,379

Internal Borrowing Summary

Description of Internal Borrowing	Funding Source	Internal Borrowing Outstanding 6/30/2025	Internal Borrowing Payments 2025-26		
			Principal	Interest	Total
Internal Fund Borrowing:					
Cooridor Improvement	CIA Fund	1,704,325	735,315	50,000	785,315
Capital Improvement	CIP Fund	2,800,000	700,000	84,000	784,000
Total Internal Borrowing		\$ 4,504,325	\$ 1,435,315	\$ 134,000	\$ 1,569,315

Principal & Interest Payments to Maturity

General Obligation Bonds

Fiscal Year Ending	Principal (less interest earnings & fund balance appropriations)	Interest	Total*	Projected Taxable Value** (in thousands)	Estimated Millage Rate for Debt Service
2026	1,340,000	75,700	1,415,700	5,001,492	0.3471
2027	1,390,000	27,800	1,417,800	5,152,000	0.0868
	<u>\$ 2,730,000</u>	<u>\$ 103,500</u>	<u>\$ 2,833,500</u>		
Average Annual Requirement:			\$ 1,416,750		

**Total debt service payments above exclude fees*

Internal Borrowing

Fiscal Year Ending	Principal (less interest earnings & fund balance appropriations)	Interest	Total
2026	1,435,315	93,000	1,528,315
2027	2,936,004	15,000	2,951,004
2028	133,006	4,000	137,006
	<u>\$ 4,504,325</u>	<u>\$ 112,000</u>	<u>\$ 4,616,325</u>
Average Annual Requirement:		\$	1,538,775

Bond Rating History

Unlimited Tax General Obligation Bonds

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
S&P	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AAA	AA+
Moody's	Aa1	Aa1	Aa1	Aa1	Aa1	Aa1	Aa1	Aa1	Aa2	Aa2

<u>Standard & Poors</u>	<u>Moody's Investor Services</u>	<u>Fitch</u>
***AAA	Aaa	AAA
AA+	***Aa1	AA+
AA-	Aa2	AA-
A+	Aa3	A+
A	A1	A
A-	A2	A-
BBB+	A3	BBB+
BBB-	Baa1	BBB-
BB+	Baa2	BB+
BB	Baa3	BB
BB-	Ba1	BB-
B+	Ba2	B+
B	Ba3	B
B-	B1	B-
CCC+	B2	CCC+
CCC-	B3	CCC-
	Caa1	CC
	Caa2	C
	Caa3	DDD
	Ca	DD
	C	D

*** City of Novi's rating

Computation of Legal Debt Margin

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

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

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

Under Michigan law, the maximum debt Novi can issue is \$659,713,226. The City's current debt applicable to this limit is \$3,750,000 or 0.57% of the amount allowed.

Legal Debt Margin		
2025 State Equalized Valuation (SEV)	\$	6,634,632,256
Debt Applicable to Debt Limit, at July 1, 2025		
Debt Limit (10% of State Equalized Valuation)	\$	663,463,226
Total Bonded Debt Outstanding	\$	3,750,000
Less: Special Assessment Bonds	-	-
Total Amount of Debt Applicable to Limit		3,750,000
Legal Debt Margin Available	\$	659,713,226
Net Debt subject to limit as percent of Debt Limit:		0.57%

Additional Limits Set by City Council

As of July 1, 2013, the Debt Policy approved by the City Council in March 2013 puts forth these additional debt limits:

- The City's net bonded indebtedness incurred for all public purposes should not exceed \$2,500 per capita. *(this page)*
- Debt service payments are limited to 20% of the combined operating and debt-service fund expenditures. *(see following page)*
- Municipal securities issued for capital improvement purposes shall not exceed 5% of the state equalized valuation of the property assessed in the City of Novi. *(see following page)*

Total Net Bonded Indebtedness Should Not Exceed \$2,500 Per Capita

Population		68,080
Debt Applicable to Debt Limit, at July 1, 2025		
Debt Limit (\$2,500 per capita)		\$ 170,200,000
Total Bonded Debt Outstanding	\$ 3,750,000	
Less: Special Assessment Bonds	-	
Total Amount of Debt Applicable to Limit		<u>3,750,000</u>
Debt Margin Available		<u><u>\$ 166,450,000</u></u>
Net Debt subject to limit as percent of Debt Limit:		2.20%

Debt Service Payment Should Not Exceed 20% of Combined Operating and Debt-Service Fund Expenditures

FY 2025-26 Estimated Operating and Debt-Service Fund Expenditures		\$ 46,980,388
Debt Applicable to Debt Limit, at July 1, 2025		
Debt Limit (20% of Operating and Debt-Service Expenditures)		\$ 9,396,078
Total Bonded Debt Service Payments	\$ 2,447,379	
Less: Special Assessment Bonds	-	
Total Amount of Debt Applicable to Limit		<u>2,447,379</u>
Debt Margin Available		<u><u>\$ 6,948,699</u></u>
Net Debt subject to limit as percent of Debt Limit:		26.05%

Municipal securities shall not exceed 5% of the State Equalized Value

2025 State Equalized Valuation (SEV)		\$ 6,634,632,256
Debt Applicable to Debt Limit, at July 1, 2025		
Debt Limit (5% of State Equalized Valuation)		\$ 331,731,613
Total Bonded Debt Outstanding	\$ 3,750,000	
Less: Special Assessment Bonds	-	
Total Amount of Debt Applicable to Limit		<u>3,750,000</u>
Legal Debt Margin Available		<u><u>\$ 327,981,613</u></u>
Net Debt subject to limit as percent of Debt Limit:		1.13%

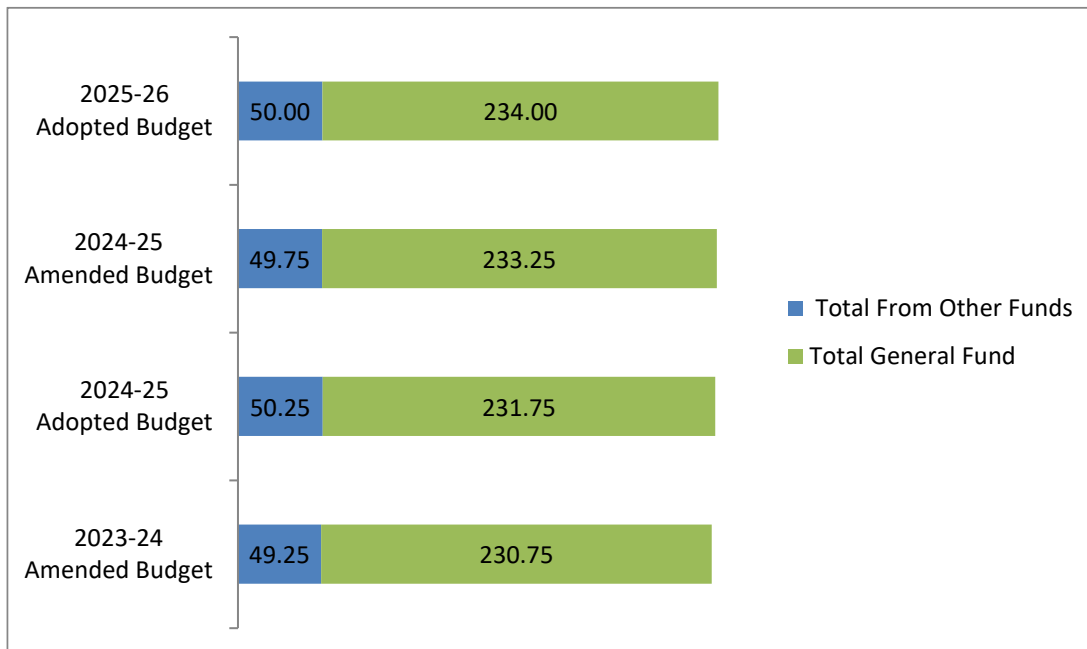
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DEPARTMENTAL INFORMATION

Position Summary Schedule (full-time staff)

The City of Novi employs full-time staff in various capacities. The costs for these employees are budgeted within their respective departments. The proposed FY 2025-26 Budget includes one new position; engineering technician to support the neighborhood side walk repair program. Total head count will be 284.

	2023-24 Amended Budget	2024-25 Adopted Budget	2024-25 Amended Budget	2025-26 Adopted Budget
Total From Other Funds	49.25	50.25	49.75	50.00
Total General Fund	230.75	231.75	233.25	234.00
TOTAL	280.0	282.0	283.00	284.00



The personnel summary on the following pages reflect all budgeted full-time personnel, including filled and vacant positions.

FY 2025-2026 FT Personnel Position Count Worksheet

	2023-24 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET	INCREASE (DECREASE)
GENERAL FUND					
CITY MANAGER'S OFFICE					
City Manager	1.0	1.0	1.0	1.0	-
Assistant City Manager	1.0	1.0	1.0	1.0	-
Executive Assistant to the City Manager	1.0	1.0	1.0	1.0	-
	3.0	3.0	3.0	3.0	-
FINANCIAL SERVICES					
FINANCE DEPARTMENT					
Finance Director/Treasurer/CFO	1.0	1.0	1.0	1.0	-
Deputy Finance Director	1.0	1.0	1.0	1.0	-
Accountant	2.0	2.0	3.0	3.0	-
Senior Budget Analyst	1.0	1.0	-	-	-
TREASURY DEPARTMENT					
Assistant City Treasurer	1.0	1.0	1.0	1.0	-
Senior Customer Service Representative	2.0	2.0	2.0	2.0	-
Water & Sewer Financial Manager	0.25	0.25	0.25	0.25	-
	8.25	8.25	8.25	8.25	-
CITY CLERK					
City Clerk	1.0	1.0	1.0	1.0	-
Deputy City Clerk	1.0	1.0	1.0	1.0	-
Administrative Assistant	1.0	1.0	1.0	1.0	-
Account Clerk	2.0	2.0	2.0	2.0	-
	5.0	5.0	5.0	5.0	-
INTEGRATED SOLUTIONS					
TECHNOLOGY DEPARTMENT					
Chief Information Officer	1.0	1.0	1.0	1.0	-
Computer Support Specialist	3.0	3.0	3.0	3.0	-
Geospatial Application Services Manager	1.0	1.0	1.0	1.0	-
Business Analyst	1.0	1.0	1.0	1.0	-
GIS/NEAMS Technician	1.0	1.0	1.0	1.0	-
Technology Manager - Network Operations	1.0	1.0	1.0	1.0	-
FACILITY MANAGEMENT					
Facility Manager	1.0	1.0	1.0	1.0	-
Facility Maintenance Supervisor	1.0	1.0	1.0	1.0	-
Facility Maintenance	2.0	2.0	2.0	2.0	-
FACILITY MANAGEMENT - PARKS MAINTENANCE					
Parks & Municipal Property Supervisor	1.0	1.0	1.0	1.0	-
Work Leader	1.0	1.0	1.0	1.0	-
Park Maintenance	6.0	6.0	6.0	6.0	-
	20.0	20.0	20.0	20.0	-
ASSESSING					
Assessor	1.0	1.0	1.0	1.0	-
Deputy Assessor	1.0	1.0	1.0	1.0	-
Assessing Coordinator	1.0	1.0	1.0	1.0	-
Commercial/Industrial Appraiser	1.0	1.0	1.0	1.0	-
Residential Appraiser	1.0	1.0	1.0	1.0	-
	5.0	5.0	5.0	5.0	-
HUMAN RESOURCES					
Human Resource Director	1.0	1.0	1.0	1.0	-
Deputy Human Resource Director	1.0	1.0	1.0	1.0	-
Benefits Coordinator	1.0	1.0	1.0	1.0	-
Human Resource Coordinator	1.0	1.0	1.0	1.0	-
HR Recruiter - Public Safety	1.0	1.0	1.0	1.0	-
	5.0	5.0	5.0	5.0	-

	2023-24 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET	INCREASE (DECREASE)
GENERAL FUND (continued)					
PUBLIC SAFETY					
POLICE DEPARTMENT					
Director of Public Safety/Chief of Police (SWORN)	1.0	1.0	1.0	1.0	-
Assistant Chief of Police (SWORN)	1.0	1.0	1.0	1.0	-
Commander (SWORN)	2.0	2.0	2.0	2.0	-
Lieutenant (SWORN)	3.0	3.0	3.0	3.0	-
Sergeant (SWORN)	10.0	10.0	10.0	10.0	-
Analyst Planner/Office Manager	1.0	1.0	1.0	1.0	-
Communications Shift Leader	4.0	4.0	4.0	4.0	-
Communications Manager	1.0	1.0	1.0	1.0	-
Dispatcher	10.0	10.0	10.0	10.0	-
Public Safety Administrative Assistant	1.0	1.0	1.0	1.0	-
Police Officer (SWORN)	43.0	43.0	43.0	43.0	-
Detective (SWORN)	13.0	13.0	13.0	13.0	-
Police Clerk	6.0	6.0	6.0	6.0	-
Emergency Mngmnt Coord/Fire Accreditation Mgr	1.0	1.0	1.0	1.0	-
Lead Mechanic	1.0	1.0	1.0	1.0	-
FIRE DEPARTMENT					
Assistant Fire Chief	1.0	1.0	1.0	1.0	-
Fire Chief	1.0	1.0	1.0	1.0	-
Fire Marshal	1.0	1.0	1.0	1.0	-
Fire Protection Officer	18.0	18.0	18.0	18.0	-
Fire Lieutenant	4.0	4.0	4.0	4.0	-
Fire Captain	4.0	4.0	4.0	4.0	-
Training Officer	1.0	1.0	1.0	1.0	-
	128.0	128.0	128.0	128.0	-
COMMUNITY DEVELOPMENT					
BUILDING DEPARTMENT					
Community Development Director	1.0	1.0	1.0	1.0	-
Community Development Deputy Director	1.0	1.0	1.0	1.0	-
Bond Coordinator	1.0	1.0	1.0	1.0	-
Building Inspector	2.0	2.0	2.0	2.0	-
Code Compliance Officer	4.0	4.0	4.0	4.0	-
Customer Service Representative	1.0	1.0	1.0	1.0	-
Account Clerk	2.0	2.0	2.0	2.0	-
Electrical Inspector	1.0	1.0	1.0	1.0	-
Plumbing Inspector	1.0	1.0	1.0	1.0	-
Mechanical Inspector	1.0	1.0	1.0	1.0	-
Project Coordinator	1.0	1.0	1.0	1.0	-
Plan Examiner	1.0	1.0	1.0	1.0	-
PLANNING DEPARTMENT					
City Planner	1.0	1.0	1.0	1.0	-
Landscape Architect	1.0	1.0	1.0	1.0	-
Planning Assistant	1.0	1.0	1.0	1.0	-
Senior Planner	1.0	1.0	1.0	1.0	-
Planner	2.0	2.0	2.0	2.0	-
	23.0	23.0	23.0	23.0	-

	2023-24 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET	INCREASE (DECREASE)
GENERAL FUND (continued)					
DEPARTMENT OF PUBLIC WORKS (DPW)					
ADMINISTRATION					
Public Works Director	1.0	1.0	1.0	1.0	-
Deputy Public Works Director	1.0	1.0	1.0	1.0	-
ENGINEERING DIVISION					
City Engineer	0.5	0.5	0.5	0.5	-
Project Engineer - Private Development	2.0	2.0	2.0	2.0	-
Civil Engineer/Contracts Supervisor	-	1.25	1.25	1.25	-
Construction Engineer	1.0	1.0	1.0	1.0	-
Project Engineer - Public Infrastructure	1.0	1.0	1.0	1.0	-
Engineering Technician	-	1.0	1.0	2.0	1.0
FIELD OPERATIONS DIVISION					
Field Operations Manager	1.0	1.0	1.0	1.0	-
Roadway Asset Manager	1.0	-	-	-	-
Heavy Equipment Operator	5.0	6.0	6.0	6.0	-
Light Equipment Operator	6.0	6.0	6.0	6.0	-
Senior Customer Service Representative	2.0	1.0	1.0	1.0	-
Sign Technician	1.0	1.0	1.0	1.0	-
Work Leader	2.0	2.0	2.0	2.0	-
Forester/Contracts Supervisor	-	0.25	0.25	0.25	-
FLEET ASSET DIVISION					
Fleet Asset Manager	1.0	1.0	1.0	1.0	-
Mechanic	3.0	3.0	3.0	3.0	-
	28.5	30.00	30.00	31.00	1.0
COMMUNITY RELATIONS					
ADMINISTRATION					
Director of Communications	1.0	1.0	1.0	1.0	-
Deputy Director of Communications	-	-	1.0	1.0	-
Community Relations Manager	1.0	1.0	-	-	-
Creative Services Coordinator	1.0	1.0	1.0	1.0	-
STUDIO 6					
Senior Video Production Specialist	1.0	1.0	1.0	1.0	-
Video Production Specialist	1.0	1.0	1.0	1.0	-
	5.0	5.0	5.0	5.0	-
ECONOMIC DEVELOPMENT					
Economic Development Director	1.0	1.0	1.0	1.0	-
	1.0	1.0	1.0	1.0	-
TOTAL GENERAL FUND	231.75	233.25	233.25	234.25	1.00

PARKS, RECREATION & CULTURAL SERVICES FUND					
PARKS, RECREATION & CULTURAL SERVICES DEPARTMENT					
ADMINISTRATION					
Director of Parks, Recreation & Cultural Services	1.0	1.0	1.0	1.0	-
Deputy Director of Parks, Recreation & Cultural Services	1.0	1.0	1.0	1.0	-
Account Clerk	1.0	1.0	1.0	1.0	-
RECREATION DEPARTMENT					
Recreation Supervisor	5.0	5.0	5.0	5.0	-
OLDER ADULT SERVICES DEPARTMENT					
Older Adult Account Clerk	1.0	1.0	1.0	1.0	-
Older Adult Manager	1.0	1.0	1.0	1.0	-
Older Adult Services Recreation Supervisor	-	-	1.0	1.0	-
Older Adult Social Services Coordinator	1.0	1.0	1.0	1.0	-
TOTAL PARKS, RECREATION & CULTURAL SERVICES FUND	11.0	11.0	12.0	12.0	-

	2023-24 ADOPTED BUDGET	2023-24 ADOPTED BUDGET	2024-25 AMENDED BUDGET	2025-26 RECOMMENDED BUDGET	INCREASE (DECREASE)
TREE FUND					
FORESTRY DEPARTMENT					
Forester/Contracts Supervisor	-	0.75	0.50	0.50	
Forester	1.0	-	-	-	-
TOTAL TREE FUND	1.0	0.75	0.50	0.50	-
WATER AND SEWER FUND					
WATER AND SEWER DEPARTMENT					
Water & Sewer Financial Manager	0.75	0.75	0.75	0.75	-
City Engineer	0.5	0.5	0.5	0.5	-
Project Engineer - Utilities	1.0	-	-	-	-
Water & Sewer Manager	1.0	1.0	1.0	1.0	-
Light Equipment Operator	3.0	3.0	3.0	3.0	-
Maintenance	3.0	3.0	3.0	3.0	-
Senior Customer Service Representative	2.0	2.0	2.0	2.0	-
Water & Sewer Cross Connection Specialist	1.0	1.0	1.0	1.0	-
Water & Sewer Project Coordinator	1.0	1.0	1.0	1.0	-
Work Leader	2.0	2.0	2.0	2.0	-
TOTAL WATER AND SEWER FUND	15.25	14.25	14.25	14.25	-
TOTAL FUNDS (not including Library)	259.0	259.3	260.0	261.0	1.0
LIBRARY FUND					
LIBRARY					
Human Resources Specialist	1.0	1.0	1.0	1.0	-
Collections Specialist	1.0	1.0	1.0	1.0	-
Communications Manager	1.0	1.0	1.0	1.0	-
Department Head-Information Services	1.0	1.0	1.0	1.0	-
Department Head-Information Technology	1.0	1.0	1.0	1.0	-
Department Head-Support Services	1.0	1.0	1.0	1.0	-
Facilities Assistant II	1.0	1.0	1.0	1.0	-
Librarian-Early Literacy Specialist	1.0	1.0	1.0	1.0	-
Librarian-Information Services	5.0	6.0	6.0	6.0	-
Librarian-Electronic Services	1.0	1.0	1.0	1.0	-
Librarian-International Services	1.0	1.0	1.0	1.0	-
Library Director	1.0	1.0	1.0	1.0	-
Supervisor-Support Services	4.0	4.0	4.0	4.0	-
Supervisor-Youth & Teen Services	1.0	1.0	1.0	1.0	-
Systems Administrator	1.0	1.0	1.0	1.0	-
TOTAL LIBRARY FUND	22.0	23.0	23.0	23.0	-
TOTAL ALL FUNDS	281.0	282.3	283.0	284.0	1.0

Department Descriptions

The City of Novi has 25 General Fund departments that are accounted for separately within the fund, including the City's contracted legal firm, Novi Youth Assistance, and Historical Commission. There are three departments within the Parks, Recreation, and Cultural Services Fund; one department within the Tree Fund; one department accounted for within the Library Fund; one department within the Water and Sewer Fund; a contractual management company within the Ice Arena Fund; and a contractual management company within the Senior Housing (Meadowbrook Commons) Fund.

Mayor and City Council

The citizens of Novi elect the Mayor (two-year term) and the six members of Council (staggered four-year terms) as their representatives. The City Council has the power to adopt laws, ordinances and resolutions, to approve contracts and agreements, to adopt the budget, to levy taxes, and to set policy. The City Council appoints a City Manager who is accountable for all administrative functions that are not directed by the City Charter or ordinance upon another official.

City Manager

The City Manager's Office strives to effectively serve the City Council and public through responsible administration of all City affairs as well as demonstrate and promote the highest standard of ethics, professionalism, and integrity throughout the City organization. The City Manager's Office fosters open and transparent communications, actively solicits and incorporates citizen involvement and participation, and achieves outstanding results through partnerships with other service providers in both the public and private sectors. The City Manager's Office demonstrates through words, actions, and policies a commitment to treat all colleagues and citizens with respect, accountability and dignity.

Financial Services: Finance Department

The Finance Department provides high quality operational services including accounting, budgeting, debt administration, arbitrage reporting, grant reporting, accounts receivable, payroll, accounts payable, and purchasing. The budget function provides financial planning, evaluation, forecasting and management analysis services in support of City operations. The Finance Department maintains the City's financial records in accordance with City Charter, State law, and generally accepted accounting principles (GAAP) by providing the highest quality, most efficient and cost-effective accounting function. A annual comprehensive financial report is prepared each year in connection with the City's annual audit. The Finance Department also supports all financial aspects of initiatives stemming from the City Manager's Office towards the general promotion of fiscally responsible government.

Financial Services: Treasury

The mission of the Treasurer's Department is to provide extraordinary service to the community through continued professional development and cross-training of our staff, and through credible, proactive and continued improvements to our procedures and technologies. The Treasurer's Department is responsible for all monetary collections on behalf of the City of Novi. Treasury oversees the billing, collection and distribution of City, County, School and State Education taxes and prepares the delinquent tax rolls. The Department prepares all special billings and rolls, collects City receivables, conducts daily banking, and issues dog licenses on behalf of Oakland County. The financial services for the Water and Sewer Division are provided by the Department including billing and collection of water and sewer usage; calculation, invoicing and collection of capital charges; administration of monitoring agreements; and the distribution and reconciliation of pay-back agreements. The Department is also responsible for investing public funds in a manner consistent with the City's Investment Policy with the primary focus and order of priority on security, risk and then yield.

City Clerk

The City Clerk's Office is responsible for administering all elections in accordance with State and Federal law. The City Clerk and Deputy Clerk are accredited by the Secretary of State under Michigan election law to conduct training for precinct inspectors appointed to serve in the polls at Local, School, County, State, and Federal elections. The City Clerk is certified as a Michigan Professional Municipal Clerk, Level II in accordance with the standards set by the Michigan Municipal Clerks Association. The City Clerk is also certified as a Master Municipal Clerk through the International Institute of Municipal Clerks. As the City's "Official Record keeper", the Clerk's office is responsible for document storage and retrieval of contracts, agreements, leases, bids, deeds, easements, City Code amendments and minutes of City Council and all Boards and Commissions.

The Clerk's Office responds to requests for public records in accordance with the Freedom of Information Act (FOIA) daily and maintain and produce documents that enable transparency of local government for the public. The City Clerk attends all City Council Regular, Special, Ad Hoc and Budget meetings. Staff coordinates with all departments in the preparation of electronic Council packets. The Clerk's office posts and publishes notices of meetings, public hearings, zoning map amendments, and adopted ordinances in accordance with the Open Meetings Act. All meeting actions are recorded, transcribed, and maintained in the Clerk's Office. The City Clerk's Office also produces and tracks agreements approved by City Council. The City Clerk's Office reviews and maintains the City's Property and Liability Insurance. The City Clerk's Office processes liquor license applications, ordinance amendments and resolutions adopted by City Council, issuing permits and licenses for auctioneers, massage business licenses, pawnbroker, peddlers, and non-commercial solicitor permits, precious items dealers, and outdoor gathering permits. The City Clerk's Office provides notary services at no charge to residents. We are certified as a National passport acceptance agency and provide passport photo service on a daily basis.

Integrated Solutions (IS): Technology

The City of Novi Integrated Solutions (IS): Technology Department's mission is to form and maintain sustainable relationships with its business partners, leveraging a balance of technology and governance to engineer technology solutions which are citizen-centric, cost-effective, and drive efficient public service delivery throughout the City. The Integrated Solutions (IS) Team maintains a City-wide service delivery focus working in collaboration with all City service areas. The team develops plans and strategies for maximizing business value by making the City's technology resources available to more than 300 full-time/part-time staff, volunteers, and the community at large. IS staff provide project management expertise, application/hardware support, technology procurement guidance, training, enforcement of uniform governance standards, auditing services and cost-benefit analyses for technology alternatives and recommended solutions. The IS Department also maintains the City's location based information services, resources, and products. Locational intelligence is an integral part of emergency service response, utility asset management, community development, capital improvement planning, and recreation programming. The team's expertise enables the design of interactive web mapping resources, provide reverse E-911 system support for over 60,000 landline subscribers, administer asset management systems, and professionally design map products used by the community and staff to communicate how City services are delivered and ordinances are uniformly enforced throughout the community.

Integrated Solutions (IS): Facility Management

The Integrated Solutions: Facility Management Division provides core operation, maintenance, and strategic planning for city-owned buildings. In addition to maintaining current city-owned buildings, we oversee and manage capital projects further developing city facilities. The Facilities Management Division delivers these services in a safe, cost-effective, and sustainable manner to support the citizens and employees who use these facilities.

Integrated Solutions (IS): Facility Management – Parks Maintenance

The Integrated Solutions: Facility Management – Parks Maintenance Division's mission is to provide and maintain an exceptional level of service to the residents, customers, volunteers, and visitors to the Novi parks system. The Parks Maintenance team will ensure that concerns are met in a timely and professional manner by working together with contractors, customers, and other departments to provide quality parks and facilities.

The scope of the parks maintenance division includes service to parkland covering 1,419 acres, over 257 acres of conservation land, and community facilities totaling over 26 acres. These parks include amenities such as athletic fields, restrooms, pavilions, common areas, nature trails, and playgrounds.

Assessing Department

The mission of the Assessing Department is to uniformly and equitably value all taxable real and personal property within the City of Novi. The annual creation of this tax base provides funding for City services and other government functions. The Assessing Department continually works to improve the quality of service to the public and to deliver reliable information in a timely and professional manner.

City Attorney, Insurance, and Claims

The City Attorney represents the City in civil and criminal proceedings and serves as legal advisor to the City, its agencies, and officials and in some instances its employees.

As legal advisor, the City Attorney prepares documents and instruments, drafts ordinances, renders formal and informal opinions, reviews contracts and performs other services as required by law.

City Attorney services are contracted through the firm of Rosati, Schultz, Joppich & Amtsbuechler, P.C. City Attorney legal support extends to City Council, Planning Commission, Zoning Board of Appeals, City Administration, and as needed, City Boards and Commissions. The City Attorney does not provide legal advice to members of the public.

Human Resources

The mission of the Human Resources Department (HR) is to provide vision, leadership and guidance while developing a work culture that supports continuous improvement and superior customer service. The department strives to attract, develop & retain a highly qualified, diverse and dynamic workforce.

HR is responsible for providing support to all City Departments by performing the centralized functions of recruitment, selection, testing, on-boarding, training, and staff development. The Department is also responsible for the maintenance and negotiation of various collective bargaining agreements representing six union groups as well as the employment relationship with all non-union employees. The City of Novi HR Department also is responsible for the coordination and administration of the City's various health plans for active and retired employees. The Employee Wellness Program, also managed through the HR Department, was designed to provide employees with opportunities to gain information on how to achieve a healthy work/life balance. Wellness opportunities include Health Risk Assessments, weight management, healthy cooking, smoking cessation, financial wellness and various other wellness-based educational opportunities. Programs are marketed to improve overall health and wellbeing and may include incentive-based workshops and challenges (incentives may include nutrition-based books or educational materials, gift cards, etc.).

The traditional HR functions including compliance with all employment laws such as Equal Employment Opportunity, Fair Labor Standards Act, Family Medical Leave Act, American with Disability Act & the Patient Protection & Affordable Care Act (ACA) are also managed through HR.



Public Safety: Police Department

The men and women of the Novi Police Department work toward providing a safe and healthy community for all to enjoy. We embrace and utilize the most innovative programs available; always striving to be on the cutting edge of new technology. Our focus is on problem- and community-oriented policing, which is fully embodied in the Department's mission statement, "Partners with our Community." The Novi Police Department is committed to proactively enhancing the quality of life and reducing the criminal fears of all community members.

The Operations Division responds to all emergencies and other calls for police service with uniform personnel. In addition, this division has primary responsibility for the enforcement of state and local laws and ordinances, traffic enforcement, preliminary case investigations, arresting offenders and prisoner processing.

The Support Services Division consists of the Communications Section, Records Section, and the Investigations Section. The Communications Section receives incoming calls for service, dispatching police, fire and ambulance services for Novi and other regional dispatch consortium members. The City of Novi provides emergency dispatch services for the entire City of Novi as well as for the City of South Lyon. The Records Section is responsible for the storage and retention of all official police and fire documents. The unit is also responsible for all aspects of the police computer system as well as the management and storage of all digital in-car camera media, and the police building, and Firearms Training Center closed circuit monitoring system. The Investigations Section is comprised of detectives who conduct detailed follow-up into all criminal matters and present their findings for criminal prosecution. The Investigations Section is responsible for all crime prevention programs, our undercover a set in surveillance and narcotics, and the School Resource Officer partnership we have with the Novi Community School District.

Public Safety: Fire Department

The Novi Fire Department provides fire protection services as well as Basic Life Support, Fire Prevention & Education Services, and Fire Code and Commercial Inspection Services. The department has oversight and operational responsibility for coordinating and administering a private Advanced Life Support contract with MedStar. The men and women of the Novi Fire Department work in concert with other public and private safety and emergency medical service providers to ensure a safe and efficient service delivery model.

The Novi Fire Department is responsible for providing the community of Novi with life and property protection from fire and other threatening situations. The Department takes pride in providing timely response and effective management of fire control situations, rescue, medical and environmental emergencies. The Department is involved in the enforcement of State laws and City ordinances that relate to fire protection. Inspections of commercial/industrial buildings and multiple dwellings are conducted to determine if buildings comply with Fire Protection Code.



The Novi Fire Department is a combination Department, staffed by full-time, part-time, and paid-on-call members. The Operations Division responds to all fire, medical emergencies, hazardous material, and service incidents in Novi, as well as mutual aid requests from surrounding communities. The Training Division provides fire, medical, and related instruction to members of the Department. Fire safety, cardiopulmonary resuscitation training and fire protection education programs are provided to the public.

Community Development — Building Department

The Building Division of the Novi Community Development Department strives as a team to provide exemplary customer service to our residents, businesses, visitors and first responders while assuring the safety of the built environment. Whether assisting a resident with a home deck project or providing review and inspections for a cutting-edge research facility our goal is to support durable, safe, high-quality development that will serve the residents, businesses, and visitors well into the future. As development of new construction products, materials and methods accelerate the knowledge base required for review and inspections continues to grow. The training and continuing education support the City provides remains critical to our mission. Our team works in partnership with other Departments throughout the City and County to assure seamless and efficient support for all projects toward the shared goal of a desirable, diverse, and attractive community.

Community Development — Planning Department

The Community Development Planning Department strives daily to apply the vision and goals set by the City Council, Commissions and Boards to the development and transformation of the Novi community. Quality development constructed in accordance with high standards contributed to Novi's ability to weather the recent economic storm better than many similar communities. As economic conditions continue to improve, so does the opportunity to leverage the desirability and stability of the community to attract new businesses and residents with first class development, investment, and job opportunities.

The continuum of planning through physical construction followed by maintenance and redevelopment of the built environment remains a high priority. Development standards need to reflect uses, materials and processes that did not exist a decade ago. Continued implementation of the Non-Motorized Master Plan focuses on pathways and sidewalks to enhance the quality of life for Novi residents and the character of the community, while prioritizing the allocation of funds and other resources for improvements to the non-motorized network. Continuous improvement and refinement of the Zoning Ordinance through amendments while following the and Master Plan recommendations in order to balance the priorities of the residential, development and business communities.

Department of Public Works — Administration, Engineering, Field Operations, Fleet Asset, Water & Sewer, & Forestry

DPW staff members are committed to responding to and efficiently fulfilling service requests while maintaining the high quality of service that Novi residents expect. DPW's top priority is to provide a safe and healthy environment for the residents and business owners of the community. The department is comprised of dedicated and professional individuals who have a shared goal of ensuring the health, safety and welfare of the community.

Community Relations: Administration

The mission of Community Relations is to provide open and thorough communication between the City of Novi and all community members – business and residential. A key element of the efforts is to present a positive image of the City of Novi, internally and externally, through personal, printed, and visual communication, with citizen engagement as an overall goal. The Community Relations team works with citizens, businesses, and City staff to ensure open lines of communication at all times. The team also supports and coordinates City events and functions that promote community spirit, volunteer activism, encourage citizen engagement, and enhance sense of community.

Community Relations additionally leads the Employee Wellness and Engagement Series (EWES) to promote City spirit among employees and enhance work culture. Offerings include, but are not limited to Employee Recognition, Evening of Appreciation, years of service recognition awards, annual picnic, National Employee Appreciation Day, and more.

Community Relations: Studio 6

Video programming is produced by staff within the Studio 6 department which previously was budgeted within the PEG Cable Special Revenue Fund. The fund was closed as of June 30, 2022 and the expenditures related to providing video services to the City are within this General Fund department as of July 1, 2022.

Economic Development

The mission of Economic Development is to aggressively maintain and improve the City's financial base by emphasizing the importance of economic development, redevelopment, and marketing the City as a distinctive and welcoming place to do business.

Novi Youth Assistance

A local branch of Oakland County Youth Assistance, Novi Youth Assistance is a nonprofit 501(c)3 organization made up of a community of volunteers assisted by professional staff whose main goal is providing early intervention programs that offer support and education to families in the community. Novi Youth Assistance is supported by a unique tri-sponsorship agreement between Oakland County Circuit Court - Family Division, the City of Novi, and the Novi Community School District.

Historical Commission

The Historical Commission was commissioned in 1983 on October 20th. Since 1986, the Novi Historical Commission has worked in partnership with the City of Novi, Novi Public Library, educators, and others to provide programs and services concerning the history of our community. The Commission's work includes the development of presentations, exhibits, and events that showcase the over 180 year history of Novi. The Novi Historical Commission is located within the Novi Public Library and offers open office hours in the Local History Room on the first and third Mondays of each month.



Parks, Recreation, and Cultural Services: Administration, Recreation, & Older Adult Services

The mission of Parks, Recreation and Cultural Services (PRCS) is “Provide exceptional park, recreational and cultural opportunities that are diverse and enhance lives.” The vision of PRCS is “To be seen as an essential service whose benefits are recognized and valued in the Novi Community.”

The Department administers all parks, recreation and cultural services operations, including strategic direction, policy development, older adult services and resource identification. The Department serves as the liaison to the Parks, Recreation & Cultural Services Commission, the Novi Parks Foundation, and also coordinates the Cultural Arts Advisory Board and the Older Adult Advisory Board. There are three divisions within Parks, Recreation & Cultural Services: Administration, Recreation, and Older Adult Services. Revenues and expenditures related to any of these activities are recorded within a special revenue fund separate from the General Fund except (General Fund contributes funds annually towards capital and senior transportation expenditures within the parks special revenue fund.)

Library

Novi Public Library provides the resources and programs to support the educational, cultural, informational and recreational needs of its diverse community. The library supports intellectual freedom and access to information resources for all, while maintaining the privacy of its patrons and providing a safe and secure environment.

Ice Arena

The Novi Ice Arena opened in 1998 to provide ice skating services to Novi residents and other local communities. The facility is self-supporting and strives to generate positive cash flow under contract with Suburban Arena Management – Novi LLC, a third party vendor. The primary customer base is comprised of Novi Youth Hockey Association, The Skating Club of Novi, Learn to Skate, Novi Ice Arena Adult Hockey League, Novi & Northville High Schools and Club Teams, and Recreational Skating Activities (Public Skate, Drop-in Hockey, etc.)

This facility does not have any direct impact on the City's General Fund Budget because all activities are accounted for within its own enterprise fund.

Senior Housing —Meadowbrook Commons

Meadowbrook Commons, located on Meadowbrook Road between Grand River Avenue and 10 Mile Road, is a 55+ adult independent living housing community owned by the City of Novi and managed by a contractual management company. The three-story building contains 115 one- and two-bedroom apartments and 60 two-bedroom ranch style condos which surround the outside of the main building. The complex was built to provide market price affordable housing for the older adults in Novi. The complex is also home to the Meadowbrook Activities Center which promotes healthy and active lifestyles that support independence and vitality for adults 55+.

This facility does not have any direct impact on the City's General Fund Budget because all activities are accounted for within its own enterprise fund.

STATISTICAL INFORMATION & GLOSSARY

Income Characteristics

City of Novi's median household income is \$104,597.

INCOME CATEGORIES	2000 Census		2010 Census		2022 ACS	
	Est	%	Est	%	Est	%
Less than \$10,000	321	2%	735	4%	1,162	4%
\$10,000 to \$14,999	399	2%	523	3%	297	1%
\$15,000 to \$24,999	1,095	6%	1,468	7%	1,568	6%
\$25,000 to \$34,999	1,695	9%	1,761	9%	324	1%
\$35,000 to \$49,999	2,454	13%	2,088	10%	1,676	6%
\$50,000 to \$74,999	3,818	20%	3,868	20%	4,541	17%
\$75,000 to \$99,999	2,948	16%	2,868	15%	3,595	14%
\$100,000 to \$149,999	3,374	18%	3,808	19%	5,108	19%
\$150,000 or more	2,670	14%	2,633	13%	8,784	33%
Total Households	18,774	100%	19,752	100%	27,029	100%

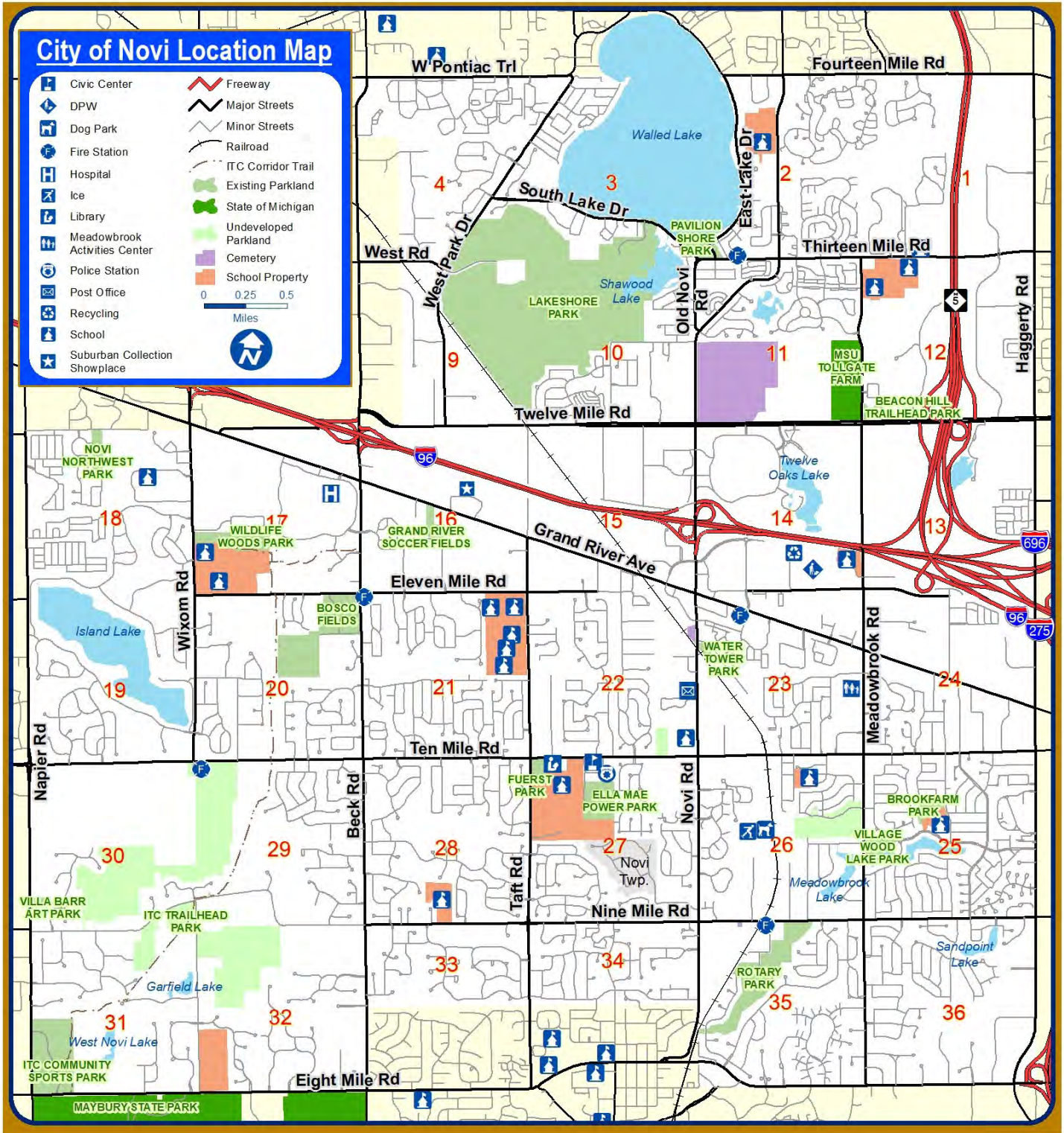
Housing Characteristics

City of Novi has 29,611 total housing units and about half of those are one-family detached units.

STRUCTURE TYPE	2022 ACS		2010 Census		2000 Census	
	Estimate	Percentage	Estimate	Percentage	Estimate	Percentage
One-Family Detached	14,763	50%	12,015	50%	10,059	51%
One-Family Attached	4,600	16%	2,604	11%	1,938	10%
Two-Family / Duplex	384	1%	40	0%	95	0%
Multi-Unit Apartments	8,345	28%	8,172	34%	5,947	30%
Moble Homes	1,519	5%	1,238	5%	1,684	9%
Other Units	-	0%	-	0%	-	0%
Total Housing Units	29,611	100%	24,069	100%	19,723	100%

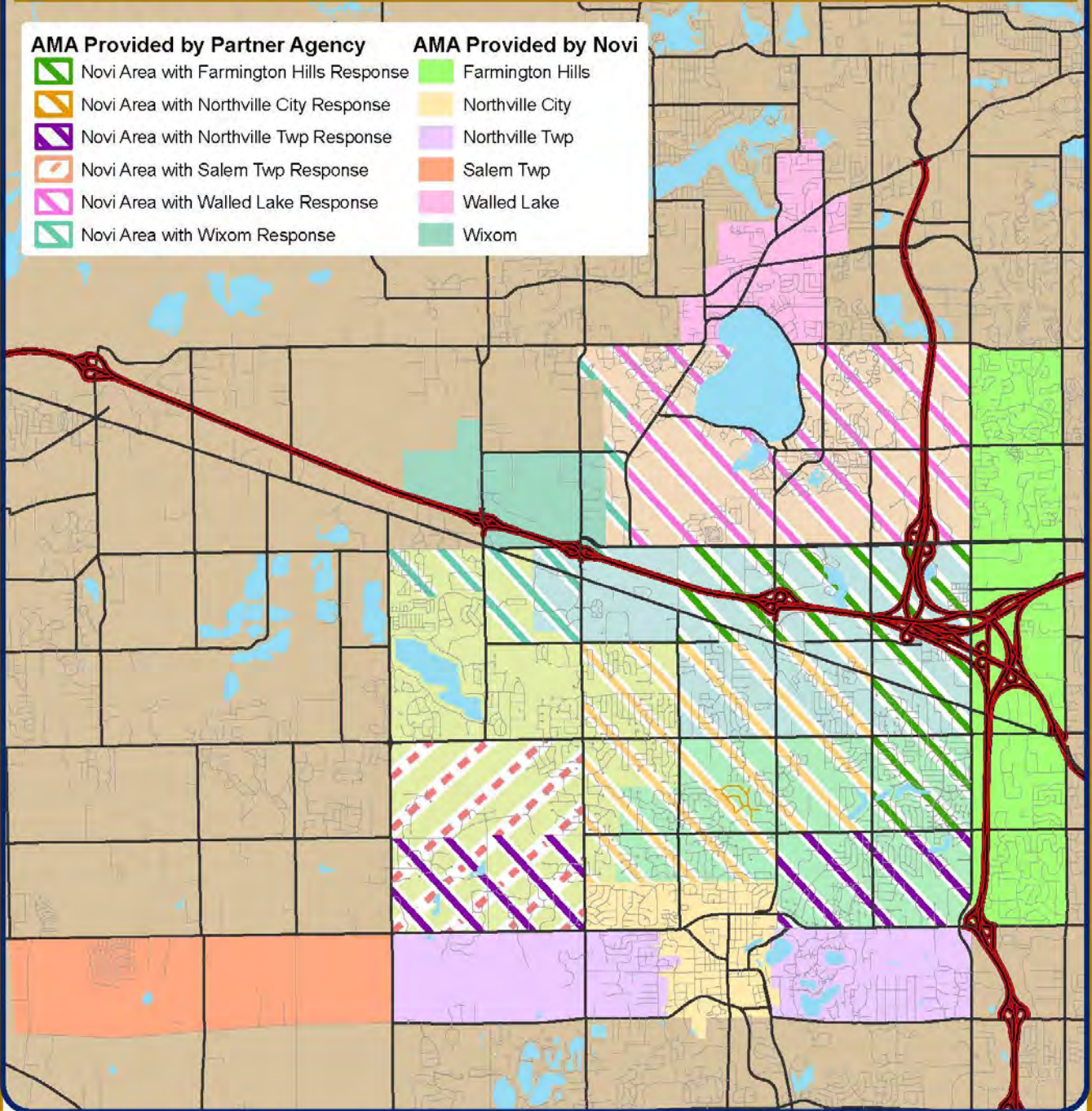
HOUSING TENURE	2022 ACS		2010 Census		2000 Census	
	Estimate	Percentage	Estimate	Percentage	Estimate	Percentage
Owner Occupied Units	17,372	59%	14,978	62%	13,734	70%
Renter Occupied Units	9,657	33%	7,280	30%	5,418	27%
Vacant Units	2,627	8%	1,968	8%	925	3%
Total Housing Units	29,656	100%	24,226	100%	19,717	100%
Median Housing Value (in Dollars)	\$418,800		\$318,765		\$236,800	
Median Contract Rent (in Dollars)	\$1,801		\$1,161		\$746	

Source: U.S. Census Bureau - AND - 2022 American Community Survey 1-Year Estimates.



City of Novi Fire Districts & Automatic Mutual Aid Response Areas

AMA Provided by Partner Agency	AMA Provided by Novi
Novi Area with Farmington Hills Response	Farmington Hills
Novi Area with Northville City Response	Northville City
Novi Area with Northville Twp Response	Northville Twp
Novi Area with Salem Twp Response	Salem Twp
Novi Area with Walled Lake Response	Walled Lake
Novi Area with Wixom Response	Wixom



Map Author: J. Gartha
 Date: January 12, 2022
 Project: Fire Districts & Mutual Aid
 Version #: 1.0

Amended By:
 Date:
 Department:

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.

Novi Fire Station Boundaries

	Station #1
	Station #2
	Station #3
	Station #4

City of Novi
 Integrated Solutions Department
 Geospatial Resources Division
 45175 W Ten Mile Rd
 Novi, MI 48375
cityofnovi.org

Miles
 0 0.5 1 2
 1 inch = 1 miles

City of Novi and National Comparison: City Demographics for Benchmarking (2022 American Community Survey 5-Year Estimates unless otherwise noted)

	Carlsbad, CA	Cary, NC	Greenville, NC	Lewisville, TX	North Richland Hills, TX	Novi, MI	Olathe, KS	Orland Park, IL	Redmond, WA	Rochester Hills, MI	Rock Hill, SC	Roswell, GA	Average	Standard Deviation	Minimum	Maximum	
City Size (square miles)	39.12	55.44	26.30	42.47	18.20	31.28	60.42	22.27	17.24	32.91	43.16	42.00	35.90	13.22	17.24	60.42	
Population density (people per sq. mile)	2,933	3,154	3,342	2,944	3,852	2,106	2,352	2,620	4,277	2,311	1,718	2,209	2,818	720	1,718	4,277	
City Size (acres)	25,037	35,482	16,832	27,181	11,648	20,019	38,669	14,253	11,034	21,062	27,622	26,880	22,977	8,459	11,034	38,669	
Population density (people per acre)	4.58	4.93	5.22	4.60	6.02	3.29	3.68	4.09	6.68	3.61	2.69	3.45	4.40	1.12	2.69	6.68	
POPULATION																	
2022 ACS 5-Year Estimate	114,745	174,880	87,894	125,028	70,114	65,870	142,114	58,345	73,728	76,041	74,170	92,770	96,308	34,137	58,345	174,880	
2020 Census	114,746	174,721	87,521	111,822	69,917	66,243	141,290	58,703	73,256	76,300	74,372	92,833	95,144	33,233	58,703	174,721	
% Change (2018-2020)	0.9%	7.0%	-4.0%	6.7%	0.2%	11.1%	3.9%	-0.7%	15.9%	3.1%	3.4%	-1.5%	3.8%	5.4%	-4.0%	15.9%	
2018 ACS 5-Year Estimate	113,670	163,266	91,207	104,789	69,800	59,625	135,986	59,100	63,197	74,011	71,903	94,257	91,734	31,401	59,100	163,266	
% Change (2010-2020)	8.9%	29.2%	3.5%	17.3%	10.4%	20.0%	12.2%	3.4%	35.3%	7.5%	12.4%	5.1%	13.8%	9.7%	3.4%	35.3%	
2010 Census	105,328	135,234	84,554	95,290	63,343	55,224	125,872	56,767	54,144	70,995	66,154	88,346	83,438	26,381	54,144	135,234	
% Change (2000-2010)	34.6%	43.1%	39.8%	22.6%	13.9%	16.1%	35.4%	11.1%	19.6%	3.2%	32.9%	11.4%	24%	13%	3.2%	43.1%	
2000 Census	78,247	94,536	60,476	77,737	55,635	47,579	92,962	51,077	45,256	68,825	49,765	79,334	66,786	16,836	45,256	94,536	
% Change (1990-2000)	24.0%	115.6%	34.5%	67.1%	21.2%	44.2%	46.7%	43.0%	26.4%	11.4%	19.5%	65.5%	43%	28%	11.4%	115.6%	
1990 Census	63,126	43,858	44,972	46,521	45,895	32,998	63,352	35,720	35,800	61,766	41,643	47,923	46,965	10,162	32,998	63,352	
DEMOGRAPHICS (2022 American Community Survey 5-Year Estimates)																	
Median Age of Population	42.4	39.4	26.9	34.2	38.7	40.0	36.3	46.6	34.7	40.9	34.5	40.5	37.9	4.8	26.9	46.6	
School Age Children (5 to 19)	Count	23,696	37,010	17,815	23,886	13,393	13,421	33,217	10,522	12,495	15,566	15,180	19,664	19,655	8,022	10,522	37,010
	Percentage	20.7%	21.2%	20.3%	19.1%	19.1%	20.3%	23.4%	18.1%	17.0%	20.5%	20.5%	21.2%	20.1%	1.6%	17.0%	23.4%
16 Years and Over (see employment data)	Count	91,655	137,845	72,745	98,664	56,093	52,334	108,879	48,432	58,620	61,112	59,284	73,584	76,604	26,134	48,432	137,845
	Percentage	79.9%	78.8%	82.8%	78.9%	80.0%	79.5%	76.6%	83.0%	79.5%	80.4%	79.9%	79.3%	79.9%	1.6%	76.6%	83.0%
Senior Citizens (65 & over)	Count	20,446	23,020	8,797	11,266	11,668	9,837	17,940	13,922	8,103	13,635	10,630	13,972	13,603	4,473	8,103	23,020
	Percentage	17.8%	13.2%	10.0%	9.0%	16.6%	14.9%	12.6%	23.9%	11.0%	17.9%	14.3%	15.1%	14.7%	3.9%	9.0%	23.9%
Race - White	Count	85,150	107,467	44,217	67,626	51,982	39,798	115,524	48,803	37,337	58,300	40,583	63,296	63,340	25,239	37,337	115,524
	Percentage	74.2%	61.5%	50.3%	54.1%	74.1%	60.4%	81.3%	83.6%	50.6%	76.7%	54.7%	68.2%	66%	12%	50.3%	83.6%
Race - Black or African American	Count	1,357	14,477	35,218	15,791	4,547	5,312	7,347	2,493	1,620	2,643	28,349	11,035	10,849	10,539	1,357	35,218
	Percentage	1.2%	8.3%	40.1%	12.6%	6.5%	8.1%	5.2%	4.3%	2.2%	3.5%	38.2%	11.9%	11.8%	12.7%	1.2%	40.1%
Race - Asian	Count	11,098	36,530	2,530	17,409	2,500	16,728	5,855	3,068	28,244	10,425	1,174	4,172	11,644	10,782	1,174	36,530
	Percentage	9.7%	20.9%	2.9%	13.9%	3.6%	25.4%	4.1%	5.3%	38.3%	13.7%	1.6%	4.5%	12.0%	10.8%	1.6%	38.3%
Race - Hispanic or Latino (of any race)	Count	19,053	13,701	3,702	35,636	13,878	2,842	16,618	5,635	5,632	3,346	4,454	14,981	11,623	9,170	2,842	35,636
	Percentage	16.6%	7.8%	4.2%	28.5%	19.8%	4.3%	11.7%	9.7%	7.6%	4.4%	6.0%	16.1%	11.4%	7.2%	4.2%	28.5%
% Bachelor's Degree or Higher Attained Population 25 Years and Older	59.5%	70.3%	39.3%	40.1%	35.8%	62.3%	50.9%	43.2%	73.2%	60.0%	33.2%	63.4%	52.6%	13.3%	33.2%	73.2%	
HOUSING (2016 through 2022 American Community Survey 5-Year Estimates)																	
% Owner Occupied Units	61.2%	66.8%	33.3%	41.6%	64.6%	67.9%	73.5%	85.3%	48.7%	77.8%	51.4%	70.2%	61.9%	14.7%	33.3%	85.3%	
Average Family Size	3.04	3.15	2.83	3.26	3.08	3.10	3.21	3.09	3.03	3.08	3.06	3.13	3.09	0.10	2.83	3.26	
Median Household Income (2022 estimate)	\$134,139	\$125,317	\$47,485	\$82,006	\$88,656	\$110,588	\$108,077	\$97,365	\$155,287	\$115,968	\$60,807	\$122,924	\$104,052	\$29,407	\$47,485	\$155,287	
Median Household Income (2021 estimate)	\$119,302	\$113,782	\$44,064	\$71,953	\$80,932	\$100,311	\$100,849	\$89,491	\$147,006	\$106,398	\$55,706	\$111,214	\$95,084	\$27,388	\$44,064	\$147,006	
% Change Household Income (2019-2022)	21.4%	19.7%	16.2%	27.2%	24.7%	12.8%	19.5%	7.8%	17.5%	23.4%	20.5%	23.3%	19.5%	5.1%	7.8%	27.2%	
Median Household Income (2020 estimate)	\$112,933	\$107,463	\$42,612	\$67,026	\$75,563	\$93,943	\$96,548	\$84,676	\$132,770	\$99,666	\$51,874	\$105,913	\$89,249	\$25,037	\$42,612	\$132,770	
Median Household Income (2019 estimate)	\$110,478	\$104,669	\$40,875	\$64,493	\$71,076	\$98,020	\$90,435	\$90,345	\$132,188	\$93,953	\$50,444	\$99,726	\$87,225	\$24,972	\$40,875	\$132,188	
Median Household Income (2018 estimate)	\$107,172	\$101,079	\$37,471	\$63,056	\$68,146	\$92,410	\$85,318	\$88,585	\$123,449	\$90,961	\$46,792	\$93,006	\$83,120	\$23,871	\$37,471	\$123,449	
Median Household Income (2016 estimate)	\$97,145	\$94,617	\$35,069	\$57,549	\$63,537	\$86,193	\$79,691	\$85,580	\$107,341	\$83,507	\$41,291	\$84,959	\$76,373	\$21,401	\$35,069	\$107,341	
% Change Household Income (2016-2019)	13.7%	10.6%	16.6%	12.1%	11.9%	13.7%	13.5%	5.6%	23.1%	12.5%	22.2%	17.4%	14.4%	4.7%	5.6%	23.1%	
Median Home Value (2022 estimate) Owner Occupied Units	\$1,070,500	\$477,400	\$192,900	\$328,300	\$301,200	\$380,200	\$317,900	\$337,800	\$1,026,400	\$359,800	\$232,500	\$479,400	\$458,692	\$275,586	\$192,900	\$1,070,500	
Median Home Value (2021 estimate) Owner Occupied Units	\$901,700	\$404,300	\$163,500	\$254,600	\$250,600	\$336,000	\$273,600	\$296,600	\$864,100	\$313,900	\$187,000	\$408,700	\$387,883	\$232,444	\$163,500	\$901,700	
Median Home Value (2020 estimate) Owner Occupied Units	\$857,300	\$376,600	\$159,400	\$232,800	\$232,200	\$325,500	\$252,900	\$289,000	\$788,500	\$303,800	\$167,600	\$385,800	\$364,283	\$216,462	\$159,400	\$857,300	
% Change Median Home Value (2019-2022) Owner Occupied Units	31.4%	34.0%	19.7%	57.1%	47.8%	18.0%	33.5%	17.4%	46.0%	22.0%	49.2%	27.9%	33.7%	13.0%	17.4%	57.1%	
Median Home Value (2019 estimate) Owner Occupied Units	\$814,700	\$356,400	\$161,200	\$209,000	\$203,800	\$322,100	\$238,100	\$287,700	\$703,000	\$295,000	\$155,800	\$374,700	\$343,458	\$199,063	\$155,800	\$814,700	
Median Home Value (2018 estimate) Owner Occupied Units	\$770,100	\$337,700	\$155,100	\$190,300	\$186,500	\$309,000	\$224,000	\$283,500	\$631,700	\$283,200	\$147,800	\$355,900	\$322,900	\$183,657	\$147,800	\$770,100	
Median Home Value (2016 estimate) Owner Occupied Units	\$674,400	\$309,800	\$148,200	\$161,700	\$160,200	\$266,000	\$201,200	\$273,100	\$525,000	\$247,500	\$136,000	\$315,100	\$284,850	\$155,825	\$136,000	\$674,400	
% Change Median Home Value (2016-2019) Owner Occupied Units	20.8%	15.0%	8.8%	29.3%	27.2%	21.1%	18.3%	5.3%	33.9%	19.2%	14.6%	18.9%	19.4%	7.8%	5.3%	33.9%	

City of Novi and National Comparison: City Demographics for Benchmarking (2022 American Community Survey 5-Year Estimates unless otherwise noted)

	Carlsbad, CA	Cary, NC	Greenville, NC	Lewisville, TX	North Richland Hills, TX	Novi, MI	Olathe, KS	Orland Park, IL	Redmond, WA	Rochester Hills, MI	Rock Hill, SC	Roswell, GA	Average	Standard Deviation	Minimum	Maximum	
Median Gross Rent (2022 estimate)	\$2,477	\$1,538	\$933	\$1,455	\$1,465	\$1,584	\$1,229	\$1,396	\$2,299	\$1,497	\$1,193	\$1,619	\$1,557	\$416	\$933	\$2,477	
Median Gross Rent (2021 estimate)	\$2,243	\$1,392	\$869	\$1,308	\$1,271	\$1,428	\$1,138	\$1,340	\$2,172	\$1,402	\$1,098	\$1,447	\$1,426	\$384	\$869	\$2,243	
Median Gross Rent (2020 estimate)	\$2,054	\$1,312	\$823	\$1,228	\$1,209	\$1,352	\$1,070	\$1,203	\$2,009	\$1,311	\$1,017	\$1,361	\$1,329	\$348	\$823	\$2,054	
% Change Median Gross Rent (2019-2022)	22.3%	23.4%	13.9%	20.2%	25.8%	17.6%	20.6%	13.2%	19.2%	16.3%	23.4%	26.4%	20.2%	4.1%	13.2%	26.4%	
Median Gross Rent (2019 estimate)	\$2,025	\$1,246	\$819	\$1,210	\$1,165	\$1,347	\$1,019	\$1,233	\$1,929	\$1,287	\$967	\$1,281	\$1,294	\$339	\$819	\$2,025	
Median Gross Rent (2018 estimate)	\$1,970	\$1,199	\$799	\$1,165	\$1,118	\$1,308	\$990	\$1,203	\$1,855	\$1,251	\$928	\$1,218	\$1,250	\$328	\$799	\$1,970	
Median Gross Rent (2016 estimate)	\$1,830	\$1,084	\$742	\$1,026	\$993	\$1,143	\$919	\$1,117	\$1,617	\$1,148	\$846	\$1,096	\$1,130	\$294	\$742	\$1,830	
% Change Median Gross Rent (2016-2019)	10.7%	14.9%	10.4%	17.9%	17.3%	17.8%	10.9%	10.4%	19.3%	12.1%	14.3%	16.9%	14%	3%	10.4%	19.3%	
Average Commute Length (minutes) Workers 16 Years and older who did not work	28.5	22.8	17.9	25.0	27.6	25.5	21.5	34.0	23.4	24.8	25.1	29.1	25.4	3.9	17.9	34.0	
EMPLOYMENT CHARACTERISTICS: Civilian Employed Population 16 Years and Over (2022 American Community Survey 5-Year Estimates)																	
Total Number Employed	55,297	93,260	42,619	71,923	37,064	34,188	77,187	27,994	39,676	37,617	37,636	49,265	50,311	19,338	27,994	93,260	
% Population Employed	60.3%	67.7%	58.6%	72.9%	66.1%	65.3%	70.9%	57.8%	67.7%	61.6%	63.5%	67.0%	64.9%	4.5%	57.8%	72.9%	
Agriculture, Forestry, Fishing & Hunting, and Mining	# of Employees	163	187	103	483	129	52	547	118	25	179	138	58	182	157	25	547
	Percentage	0.3%	0.2%	0.2%	0.7%	0.3%	0.2%	0.7%	0.4%	0.1%	0.5%	0.4%	0.1%	0.3%	0.2%	0.1%	0.7%
Arts, Entertainment & Recreation, Accommodation & Food Service	# of Employees	5,955	6,517	5,580	6,662	3,253	2,556	5,588	1,658	1,794	2,739	3,931	4,861	4,228	1,725	1,658	6,662
	Percentage	10.1%	7.0%	13.1%	9.3%	8.8%	7.5%	7.2%	5.9%	4.5%	7.3%	10.4%	9.9%	8.4%	2.2%	4.5%	13.1%
Construction	# of Employees	2,202	2,984	907	4,748	2,939	1,034	4,440	1,797	1,284	1,245	1,649	3,800	2,419	1,288	907	4,748
	Percentage	4.0%	3.2%	2.1%	6.6%	7.9%	3.0%	5.8%	6.4%	3.2%	3.3%	4.4%	7.7%	4.8%	1.9%	2.1%	7.9%
Educational Services, Health Care & Social Assistance	# of Employees	9,686	19,094	14,281	12,985	6,887	6,990	17,937	7,813	4,458	7,527	8,821	8,395	10,406	4,429	4,458	19,094
	Percentage	17.5%	20.5%	33.5%	18.1%	18.6%	20.4%	23.2%	27.9%	11.2%	20.0%	23.4%	17.0%	21.0%	5.4%	11.2%	33.5%
Finance & Insurance, and Real Estate and Rental & Leasing	# of Employees	5,284	7,311	2,300	7,920	2,675	2,458	7,376	2,247	1,986	3,092	2,502	4,609	4,147	2,174	1,986	7,920
	Percentage	9.6%	7.8%	5.4%	11.0%	7.2%	7.2%	9.6%	8.0%	5.0%	8.2%	6.6%	9.4%	7.9%	1.7%	5.0%	11.0%
Information	# of Employees	1,773	2,776	506	1,556	587	575	2,245	534	2,514	531	491	2,274	1,364	877	491	2,776
	Percentage	3.2%	3.0%	1.2%	2.2%	1.6%	1.7%	2.9%	1.9%	6.3%	1.4%	1.3%	4.6%	2.6%	1.5%	1.2%	6.3%
Manufacturing	# of Employees	7,491	9,720	3,477	6,127	3,128	8,859	7,165	2,378	2,725	9,806	4,447	3,398	5,727	2,690	2,378	9,806
	Percentage	13.5%	10.4%	8.2%	8.5%	8.4%	25.9%	9.3%	8.5%	6.9%	26.1%	11.8%	6.9%	12.0%	6.5%	6.9%	26.1%
Other Services except Public Administration	# of Employees	1,946	3,183	1,909	3,374	1,934	920	3,352	1,018	1,004	1,560	1,806	2,214	2,019	843	920	3,374
	Percentage	3.5%	3.4%	4.5%	4.7%	5.2%	2.7%	4.3%	3.6%	2.5%	4.1%	4.8%	4.5%	4.0%	0.8%	2.5%	5.2%
Professional, Scientific & Management, & Administrative, and Waste Management Services	# of Employees	11,599	26,673	3,952	10,959	4,959	5,103	11,479	3,584	16,888	5,141	3,899	10,434	9,556	6,563	3,584	26,673
	Percentage	21.0%	28.6%	9.3%	15.2%	13.4%	14.9%	14.9%	12.8%	42.6%	13.7%	10.4%	21.2%	18.2%	9.0%	9.3%	42.6%
Public Administration	# of Employees	1,574	2,907	1,581	1,701	951	842	2,600	1,176	402	771	1,041	762	1,359	727	402	2,907
	Percentage	2.8%	3.1%	3.7%	2.4%	2.6%	2.5%	3.4%	4.2%	1.0%	2.0%	2.8%	1.5%	2.7%	0.9%	1.0%	4.2%
Retail Trade	# of Employees	4,939	7,063	5,637	8,840	4,873	2,816	8,355	2,875	4,870	3,398	4,982	4,624	5,273	1,866	2,816	8,840
	Percentage	8.9%	7.6%	13.2%	12.3%	13.1%	8.2%	10.8%	10.3%	12.3%	9.0%	13.2%	9.4%	10.7%	2.0%	7.6%	13.2%
Transportation and Warehousing, and Utilities	# of Employees	1,413	3,138	1,545	4,731	3,417	983	4,018	2,078	1,055	820	2,260	2,154	2,301	1,215	820	4,731
	Percentage	2.6%	3.4%	3.6%	6.6%	9.2%	2.9%	5.2%	7.4%	2.7%	2.2%	6.0%	4.4%	4.7%	2.1%	2.2%	9.2%
Wholesale Trade	# of Employees	1,632	1,707	841	1,835	1,332	1,000	2,085	718	671	808	1,669	1,682	1,332	477	671	2,085
	Percentage	3.0%	1.8%	2.0%	2.6%	3.6%	2.9%	2.7%	2.6%	1.7%	2.1%	4.4%	3.4%	2.7%	0.8%	1.7%	4.4%

Operating Indicators by Function/Program (Last Ten Fiscal Years)

Function/ program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Election data										
Registered voters	39,341	38,706	39,706	40,661	40,720	41,877	45,457	46,161	46,822	47,530
Voters at polls	14,341	3,423	20,160	4,126	18,472	4,027	9,811	4,143	14,434	4,351
Absentee ballots	5,029	2,588	9,937	4,141	8,921	6,333	25,945	7,625	14,637	7,813
Percent voting	49%	16%	76%	20%	67%	25%	78%	25%	62%	27%
Police										
Part A crimes	1,654	1,508	1,596	1,454	1,246	1,115	1,133	1,208	1,337	1,209
Part B crimes	622	638	577	1,128	1,009	808	474	525	618	426
Injury accidents	295	300	273	339	262	254	262	299	368	324
Property damage	1,037	1,084	1,174	1,413	1,446	1,457	904	1,607	1,448	1,630
Moving traffic violations	8,216	7,916	5,904	5,427	3,376	2,742	6,039	4,825	4,107	4,041
Parking violations	75	231	392	755	317	389	22	27	104	55
Adult arrests	2,574	2,428	1,965	2,101	1,996	1,306	955	810	926	936
Juvenile arrests	98	98	100	119	64	25	14	15	95	74
OUIL arrests	164	217	145	186	135	119	22	111	130	128
False alarms	2,164	2,094	2,074	1,885	1,312	1,847	2,290	1,929	1,666	480
Fire										
Fire incidents	113	124	78	95	84	80	133	98	109	84
Service incidents	457	642	502	543	720	687	616	1,910	2,356	3,024
Fire inspections conducted	3,108	2,898	2,944	2,322	2,057	2,945	4,048	2,581	2,390	2,727
Medical emergencies	3,811	3,784	4,064	4,175	4,439	4,516	4,566	5,246	5,708	5,924
Paid-on-call staff	39	71	63	67	59	54	62	40	30	37
Parks and recreation										
Youth classes/clinics	1,584	1,475	1,577	1,790	2,172	1,801	2,011	2,618	3,167	2,852
Adult classes/clinics	1,244	549	3,268	2,750	2,856	2,201	823	2,593	3,599	5,220
Youth leagues	2,199	2,934	3,403	2,724	2,652	2,229	2,381	2,850	3,106	3,108
Adult leagues	5,300	3,868	3,630	4,373	3,549	2,319	3,217	3,423	3,556	3,976
Summer day camp	498	747	691	864	1,017	295	495	1,867	1,998	1,844
Lakeshore Park vehicle entry	14,391	1,007	14,320	10,285	N/A	N/A	N/A	N/A	N/A	N/A
Lakeshore Park attendance	35,978	37,488	37,217	25,713	N/A	N/A	N/A	N/A	N/A	N/A
Lakeshore Park picnic shelter rental	120	231	150	166	48	N/A	204	773	433	392
Senior citizens served (1)	79,172	77,687	66,845	65,395	73,015	58,587	50,261	78,623	70,914	90,680
Special event attendance	16,840	18,153	26,026	27,670	26,645	14,321	2,268	5,289	6,512	5,630
Civic Center Rentals	1,058	1,203	916	1,074	747	214	12	104	370	N/A
Civic Center Attendance	33,988	23,023	21,731	22,156	20,135	12,030	284	4,695	N/A	N/A
Novi Theaters - Cast	86	N/A	N/A	110	N/A	N/A	N/A	N/A	N/A	N/A
Novi Theaters - Audience	1,705	N/A	N/A	1,441	N/A	N/A	N/A	N/A	N/A	N/A
Library (2)										
Items circulated	734,643	793,991	833,558	812,025	857,854	719,842	952,505	822,947	836,089	855,872
Book collections	149,941	140,895	141,129	141,638	139,449	138,683	141,928	141,503	137,566	131,909
Audio/Video/CD collections	27,776	29,077	29,737	30,642	30,100	29,193	26,073	23,918	23,639	21,731
Periodical subscriptions	207	207	218	203	190	167	166	152	129	123
Requests of Information	115,392	113,778	117,325	116,219	114,709	88,345	67,245	65,317	62,322	81,142
Youth Summer Reading	2,584	2,084	2,362	2,465	2,029	1,338	1,918	2,050	1,956	1,355
Program participants	40,901	46,854	56,026	60,246	75,595	54,334	30,762	23,167	36,914	43,672
Visitors	392,047	404,979	424,401	488,778	463,818	325,645	178,569	348,353	388,677	390,728
Interlibrary loans	105,588	112,016	115,222	111,236	102,655	74,748	129,224	89,439	90,016	94,113
Water and Sewer										
Customers:										
Residential	13,946	14,105	14,220	14,411	13,648	13,856	13,794	14,161	14,250	14,840
Commercial	1,259	1,264	1,239	928	935	936	922	939	943	938
Water (in thousand gallons):										
Purchased from Detroit	1,835,567	2,276,389	2,349,960	2,298,596	2,144,615	2,212,444	2,328,828	2,239,768	2,392,407	2,203,864
Sold to residents	1,811,910	1,963,221	2,231,717	2,159,537	2,106,440	1,958,177	2,180,865	2,042,883	2,097,418	1,999,928
Rates:										
Fixed rate quarterly water charge	\$ 57.00	\$ 80.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00
Additional usage per 1,000 gallons	\$ 4.13	\$ 3.05	\$ 3.20	\$ 3.20	\$ 3.26	\$ 3.33	\$ 3.43	\$ 3.43	\$ 3.73	\$ 3.95
Fixed rate quarterly sewer charge	\$ 6.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Sewer (per thousand gallons of water usage)	\$ 4.30	\$ 3.40	\$ 3.60	\$ 3.60	\$ 3.89	\$ 4.01	\$ 4.33	\$ 4.33	\$ 4.72	\$ 5.14

Source: FY 2023-24 Comprehensive Annual Financial Report; pg 190-195

Glossary

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

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

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

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

ADA: Abbreviation for Americans with Disabilities Act.

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

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

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

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

- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.

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

BAR: Abbreviation for budget amendment request.

ACFR: Abbreviation for Annual Comprehensive Financial Report.

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

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

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

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

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

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

Budget Message (City Manager's): Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager. Subsequent to adoption this document is updated to reflect changes made during City Council deliberations.

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

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

CIP: Abbreviation for Capital Improvement Program.

Component Unit: A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable.

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

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

COVID-19: Coronavirus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus

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

CPM: Acronym for the Center for Performance Measurement. The International City/County Manager's Association (ICMA) CPM has been in existence since 1994 to assist local governments in improving the quality, effectiveness, and efficiency of public services through the collection, reporting, analysis, and application of performance information. CPM measures performance across 18 categories and currently has 191 members.

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

CVTRS: Abbreviation for City, Village, and Township Revenue Sharing program.

DARE: Abbreviation for Drug Abuse Resistance Education.

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.

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

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

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

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

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

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

Fiduciary Fund: Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds.

Full-time Equivalent (FTE): Refers to a unit of measurement to summarize, in total, how many persons an organization/department employs based on hours worked which includes part-time, seasonal, full-time, etc.

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

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

GAAP: Abbreviation for Generally Accepted Accounting Principles.

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

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public works and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are general obligation (G.O.) bonds. Issuance of these bonds requires a citywide election and is usually repaid by an ad valorem property tax levy.

GFOA: Acronym for Government Finance Officers Association. The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

GIS: Abbreviation for Geographic Information System.

GLWA: Abbreviation for Great Lakes Water Authority.

Governmental Fund: Governmental funds are “used to account for activities primarily supported by taxes, grants, and similar revenue sources.” Within the category of Governmental Funds, there are five types: General Fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

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

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

Headlee Rollback: The term Headlee Rollback became part of municipal finance lexicon in 1978 with the passage of the Headlee Amendment to the Constitution of the State of Michigan of 1963. The Headlee Amendment requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation (IRM-CPI). As a consequence, the local unit’s millage rate is “rolled back” so that the resulting growth in property tax revenue, community-wide, is not more than the rate of inflation.

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

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

ISO: Abbreviation for Insurance Service Office. The ISO rating is a national standard with a 1 to 10 rating scale: 1 is the best and 10 is the lowest possible rating. ISO ratings are a factor in insurance rates charged to homeowners and businesses.

Leveraged Funds: borrowed *funds* to reap a greater gain than is otherwise possible. Take on debt to achieve a goal faster than it is able to with equity capital alone.

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

Litigation: The process of taking an argument between people or groups to a court of law.

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

Major Fund: Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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

MERS: The Michigan Municipal Employees Retirement System is a multiple- employer statewide public employee retirement plan created to provide retirement and survivor and disability benefits to local government employees.

Millage: A rate (as of taxation) expressed in mills per dollar.

MIOSHA: Abbreviation for Michigan Occupational Safety and Health Administration.

MLGBC: Acronym for the Michigan Local Government Benchmarking Consortium. MLGBC is a program designed to bring together cities, townships, villages and counties from across Michigan and produce meaningful and relevant performance measures for the purpose of benchmarking and multijurisdictional performance comparisons. Performance measures cover 14 service areas.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar obligations, which should be recognized when due.

OPEB: Abbreviation for Other Post-Employment Benefits.

Other Charges: An expenditure object within an activity, which includes professional services, utilities, rents, and training for example.

PASER: Abbreviation for Pavement Surface Evaluation and Rating System.

Per Capita Basis: Per unit population.

Permanent Fund: A permanent fund classified as a restricted true endowment fund. Put simply, a permanent fund may be used to generate and disburse money to those entitled to receive payments by qualification or agreement. The purpose of the fund is to summarize equity used to permanently generate payments to maintain some financial obligation. A permanent fund can also be defined if the money is used to report the status of a restricted financial resource. The resource is restricted in the sense that only earnings from the resource are used and not the principal.

Personnel Services: An expenditure object within an activity, which includes payroll and all fringe benefits.

Proprietary Fund: A proprietary fund is used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it. These activities are similar to what would be found in the private sector, so the reporting resembles what would be used by a private business

PRV: Pressure Reducing Valve for maintaining water pressure levels.

Revenue: An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

RCOC: Abbreviation for the Road Commission for Oakland County.

RRASOC: Abbreviation for Regional Recycling Authority of South Oakland County.

SEMCOG: South East Michigan Council of Governments.

SEV: Abbreviation for State Equalized Value.

Special Assessment Fund: Special Assessment Funds are used to account for the construction and financing of public improvements benefiting a limited number of properties. Assessments are repaid over a number of years with interest.

Supplies: An expenditure object within an activity that includes all supplies that have a useful life of less than one year and/or a purchase price of less than \$1,000 dollars.

STPU: Surface Transportation Program – Urban.

Taxable Value: This is a value used as a base for levying property taxes. It was established by a state constitutional amendment. Taxable value limits increases in value attributed to market adjustment. The increase is limited to the lesser of the actual increase, the rate of inflation as established by the consumer price index, or 5%. When property changes ownership, the value returns to 50% of true cash value.

Transfers In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Agency Fund: Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

Venture Team: Team to start up business, secure financing, and execute a business plan.

Water and Sewer Fund: This enterprise fund is used to account for the provision of water and sewer services to the customer financed primarily by user charges.

Fund Structure

Governmental Funds

* General Fund

101 - General Fund

Debt Service Fund

371 - 2016 Library Construction Debt

Capital Project Funds

401 - Capital Improvement Program (CIP)

409 - Gun Range Facility

418 - Special Assessment Revolving

445- Public Improvement

463 - PEG Cable

Permanent Fund

152 - Drain Perpetual Maintenance

* Special Revenue Funds

202 - Major Street

203 - Local Street

204 - Municipal Street

208 - Parks, Recreation, and Cultural Services

211 - Drain

213 - Tree

226 - Rubbish Collection

262 - Forfeiture

271 - Library

272 - Library Contribution

274 - Community Development Block Grant

284 - Opioid Settlement Fund

281 - West Oak St. Street Lighting

286 - West Lake Drive Street Lighting

287 - Town Center St. Street Lighting

Proprietary Funds

Enterprise Funds

570 - Ice Arena

574 - Senior Housing

592 - Water and Sewer

Internal Service Fund

677 - Self Insurance Health Care

Component Units

^ 244 - Economic Development Corporation

^ 246 - Corridor Improvement Authority (CIA)

Fiduciary Funds

^ Custodial Funds

701 - Agency

703 - Tax

Pension & Other Post Employment Benefit Trust Fund

737 - Retiree Health Care Benefits

* Requires Budget

Major Fund

^ Funds NOT Appropriated, but included in the audited financial statements

Appropriated Funds

Annual budgets are legally adopted for the General Fund and Special Revenue Funds as required by the State's Uniform Budgeting and Accounting Act. In addition, although not required by law, budgets are prepared for the City's Debt Service, Capital Projects, Permanent, Enterprise, Internal Service, and Pension & Other Post Employment Benefit Trust Funds. These budgets are prepared for financial management and project control purposes.

Fund Types

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

Governmental Funds

General Fund: The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue and other sources.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory provisions.

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

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

Permanent Funds: Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Proprietary Funds

Enterprise Funds: Enterprise Funds are used to account for the results of operations that provide a service to citizens financed by a user charge for the provision of that service. Besides normal operations, the Water and Sewer Fund provides for capital investment, which is funded by a one-time connection charge.

Internal Service Funds: Internal Service Funds are used to track goods or services shifted between departments on a cost reimbursement basis.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds.

Component Units

A governmental component unit is a legally separate organization for which the elected officials of the primary government are financially accountable.

Fund Descriptions

General Fund: The General Fund is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund includes police, fire, planning, engineering, building inspection, neighborhood services, public works, assessing, and internal services such as information technology and finance. The two primary sources of revenue for this fund are general property taxes and State Shared Revenue. In addition, the General Fund also receives revenue from licenses and permits, grants, fines and forfeitures and interest on investments.

SPECIAL REVENUE FUNDS

Major Street Fund: The Major Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the Major Street portion (as defined by State Act 51) of the City's street network. Financing is primarily provided by the City's share of State gas and weight taxes.

Local Street Fund: The Local Street Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the City's Local Streets. Financing is provided by the City's share of State gas and weight taxes and transfers from other funds.

Municipal Street Fund: The Municipal Street Fund is used to enhance the Major and Local Street Funds, and to provide matching funds for County roads. This fund accounts for a City Charter authorized property tax millage to supplement the Major and Local Street Funds that have limited resources due to the reliance on the State gas and weight tax.

Parks, Recreation, and Cultural Services Fund: The departments within this fund administer all parks, recreation and cultural services operations, including strategic direction, policy development, resource identification, and serves as the liaison to the Parks, Recreation and Cultural Services Commission and the Novi Parks Foundation.

Drain Fund: This fund includes a special property tax millage that was approved for the purpose of improving and maintaining the City's regional and arterial detention system.

Tree Fund: This fund was established to cover most of the cost of City tree replacement and future maintenance costs. Proceeds vary from year to year and come from fines, fees paid by developers and street tree maintenance charges pursuant to the City Charter and Code of Ordinances.

Rubbish Collection Fund: The Rubbish Collection Fund records the activity related to the City of Novi trash/recycle program which began in July 2016. The City bills for half of the annual service on the July tax bill and the balance of the service is placed on the December tax bill.

Forfeiture Fund: This fund records all receipts and expenditures relating to Federal, State, Local and OWI, forfeited and legally restricted, funds relating to narcotic trafficking, money laundering, State laws and ordinances.

Library Fund: Novi Public Library provides the resources and programs to support the educational, cultural, informational and recreational needs of its diverse community. The Library supports intellectual freedom and access to information resources for all, while maintaining the privacy of its patrons and providing a safe and secure environment. The Library is funded primarily from property taxes in accordance with a special City Charter millage.

Library Contribution Fund: In May 2004, the City of Novi's Library received a generous gift of \$1,000,000 from Charles and Myrtle Walker for use in the replacement or expansion of the then existing Library building. The Library Board also entered into a Library Building Fund Gift Agreement with the Walker family to encourage additional donations. The library has continued to receive donations. As of January 1, 2014, the restrictions on the use of these funds expired.

Community Development Block Grant (CDBG) Fund: This fund records federal grant monies passed through to the City from Oakland County. These funds are used to support the youth assistance program, minor home repair program, Haven, and emergency services.

Opioid Settlement Fund: The Opioid Settlement Fund is to account for the opioid settlement payments from opioid manufacturers, distributors, and pharmacies to settle various lawsuits against their companies across the US. The majority of funds must be spent on opioid remediation including; addressing the misuse and abuse of opioid products, treat or mitigate opioid use or related disorders and mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.

Street Lighting (West Oaks Street) Fund: This fund was established by a vote of the City Council to account for a special assessment levy to provide street lighting to West Oaks Street.

Street Lighting (West Lake Drive) Fund: This fund was established by a vote of the City Council to account for a special assessment levy to provide street lighting to West Lake Drive.

Street Lighting (Town Center Street) Fund: This fund was established by a vote of the City Council to account for a special assessment levy to provide street lighting to Town Center Street.

DEBT FUNDS

2016 Library Construction Debt Fund: This fund was established to account for annual debt service payments for a bond that was issued to construct a new library building. The annual debt service is paid from property tax collections authorized by a voter approved millage. The last debt service payment will be paid in fiscal year ending 2027.

PERMANENT FUNDS

Drain Perpetual Maintenance Fund: A citizen's committee has been established to oversee the building and maintenance of the drain system. This fund was initially created with allocations from the Drain Fund. Additional revenue has come from tap fees for properties connecting to regional systems. The intent is to build an investment base in which earnings will eventually cover the cost of maintaining the system and reduce or eliminate the need for the Drain Fund millage.

CAPITAL PROJECT FUNDS

Capital Improvement Program (CIP) Fund: The Capital Improvement Program (CIP) Fund's purpose is to track activity related to the voter approved CIP millage which was passed on August 2, 2016. This millage is not to exceed the annual rate of 1.0 mills for a period of 10 years. The uses of the CIP millage funds include but are not limited to parks and facilities, land acquisition, pathways, and apparatus (such as fire truck or heavy equipment). These funds shall not be used for operations or payroll. These funds shall include revenues from the sale of equipment, vehicles, and land originally purchased within this fund. The first levy for this millage was July 1, 2017.

Gun Range Facility Fund: As of July 1, 2014, the City Council has elected to place the gross revenue from users of the gun range facility (previously in the General Fund) into a separate capital project fund to be used toward planned future capital improvements.

Special Assessment Revolving Fund: This fund is used to account for the construction of capital assets funded in whole or part by long-term special assessment debt. The city has self-funded previous projects and has elected to maintain the cumulative interest as well as the initial General Fund contribution in this fund. All future uses of this fund will be determined as part of the city's annual capital improvement plan (CIP plan).

PEG Cable Capital Fund: As of September 2019, the revenues related to PEG Cable have been placed into this separate capital project fund to be used toward planned future capital improvements.

ENTERPRISE FUNDS

Ice Arena Fund: The Novi Ice Arena opened in 1998 to provide ice skating services to Novi residents and other local communities. The facility is self-supporting and strives to generate positive cash flow under contract with Suburban Arena Management – Novi LLC, a third party vendor.

Senior Housing Fund: Meadowbrook Commons is an older adult housing community owned by the City of Novi and managed by a contractual management company. Financing for this project was provided through bonds issued by the Building Authority. The total construction cost was \$12.5 million and all operational expenses and the bond debt retirement are covered by rental revenue.

Water and Sewer Fund: The City of Novi takes pride in providing safe and efficient water distribution and sanitary sewage collection systems. The City has taken steps to further improve infrastructure, as recommended by the Water Distribution Study and Master Plan Update, the sanitary sewer Capacity, Management, Operations and Maintenance Program (CMOM) and as otherwise determined to be necessary. These programs have allowed the City to fully examine the current operation of the City's utility-based infrastructure and provide recommendations for improvements to the water distribution and sanitary sewage collection systems.

INTERNAL SERVICE FUNDS

Self Insurance Healthcare Fund: This fund's purpose is to track any health insurance claims through a HAP administered plan as of January 1, 2020. Individual funds are charged premium based insurance rates called "illustrative rates" and the surplus at the end of the year remains in this fund and is used to offset future insurance costs (after claims reserve balances are met). The illustrative rates are adjusted annually by our insurance consultant based on current market rates and our specific claims history.

FIDUCIARY FUNDS

Retiree Health Care Benefits Fund: The Retiree Health Care Benefits Fund accounts for medical benefits provided to retirees and is funded through contributions from the various funds of the City as a percentage of payroll.

COMPONENT UNITS

Economic Development Corporation Fund: The Economic Development Corporation of the City of Novi (the "Corporation") was created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving, or expanding within the City so as to provide needed services and facilities of such enterprises to the residents of the City. The Corporation's governing body is selected by the City Council. The Corporation is reported within the component unit column in the government-wide financial statements. It is reported in a separate column to emphasize that it is legally separate from the City. The Corporation does not issue a separate financial report.

Corridor Improvement Authority (CIA) Fund: The Corridor Improvement Authority of the City of Novi (the "CIA") was created by the City in January 2018 as a funding mechanism for corridor improvements on either side of Grand River Avenue from Wixom Road to Haggerty Road. A CIA is authorized under the Corridor Improvement Authority Act (PA 280 of 2005) and is governed by a Board of Directors whose primary purpose is to correct and prevent deterioration and promote economic growth within the corridor.

FINANCIAL POLICIES

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

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

The City's financial policies serve the administration in the preparation of a balanced operating budget and management of the City's financial affairs. The budget complies with the relevant financial policies.

Fund Balance Policies

On September 26, 2011, the City Council adopted by resolution the following fund balance/reserve policies:

- The City will establish a reserve to pay for expenditures as a result of unforeseen emergencies or for shortfalls caused by revenue declines.
- 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 attempt to obtain additional revenue sources to insure a balanced budget.
- The City will follow an aggressive policy of collecting revenue.
- The City will establish all user charges and fees at a level considering the cost (operating, direct, indirect and capital) of providing the service.
- The City will establish reserves to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.
- The City will review fund balance/reserves annually during the budget process.
- In the event the level of expenditures exceeds the estimated appropriations, the City will create a plan to replenish fund balance/reserves within three years by controlling operating expenditures, adjusting operations and/or dedicating excess or specific revenue sources.

General Fund

For the General Fund, the reserve will be maintained at a minimum of approximately 25-33 percent of the budgeted expenditures as adopted by City Council Resolution, October 28, 2024. In the event that circumstances arise causing the fund balance to fall below 25%, a plan will be put in place to replenish the balance during the subsequent three years. Additional reserves can be designated for a specific purpose as identified by City Council during the budget process. Fund balance will be established to:

- Provide a fund or reserve to meet emergency expenditures
- Provide cash to finance expenditures from the beginning of the budget year until general

property taxes or other revenues are collected

- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs;
- Accumulate sufficient assets to make designated purchases;
- Avoid short-term borrowing and associated interest costs.

As part of the budget process excess fund balance may be used to reduce liabilities or fund expenditures of the next fiscal period.

Street Funds (Major, Local and Municipal Street)

The City's fund balance for the street funds will be established within a minimum range of 10-20%, individually and collectively amongst the three funds, to cover extraordinary maintenance events (i.e. unusual winter maintenance events, emergency reconstruction, etc.), and contingencies for budgeted construction projects. In addition, the City may establish a designation for capital projects in excess of \$1.5 million, to be completed in future years based on the capital improvement program.

Parks, Recreation and Cultural Services Fund

The fund balance for the Parks, Recreation and Cultural Services Fund will be established within a minimum range of 12-22% of fund annual budgeted expenditures, since this fund is similar to the General Fund in terms of covering operations. This fund reports two major sources of revenue: special voted property tax millage and program revenue. The City may establish a designation for capital projects in excess of \$300,000; to be completed in future years based on the capital improvement program.

Tree Fund

The fund balance for the Tree Fund will be maintained at a minimum of \$500,000 for purposes of establishing a contingency or allowance in the event of some natural disaster impacting the City's tree inventory (e.g. severe storms, straight-winds; diseases; or infestations).

Revenue Policies

The City will estimate its annual revenue by a conservative, objective and analytical process.

The City will review fees and charges annually. It will attempt to design and/or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

Non-recurring revenue will be used only to fund non-recurring expenditures.

Capital Improvements Policies

The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements identified in the plan to the extent possible. The City Charter was adopted with a low operating millage, with the understanding that major capital expenditures, if not otherwise provided for, would be financed by bond issues and related special millage.

The City's plan includes large capital purchases and construction projects costing more than \$25,000. A Capital Improvement Program, as defined in this document, includes real property expenditures greater than \$25,000 that have a life expectancy of at least five years and personal property items costing more than \$25,000 with a life expectancy of at least one year.

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 and the orderly replacement of the capital plant and equipment from current revenues where possible.

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 or energy consumption will receive priority consideration.

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.

For the City's complete investment policies please contact the Finance Department.

Debt Policies

City of Novi, as a home rule unit, presently has a statutory limit on the amount of general obligation debt outstanding. The limit on the outstanding indebtedness cannot exceed 10% of the equalized assessed valuation.

The Debt Policy approved by the City Council in March 2013 puts forth these additional debt limits:

- The City's net bonded indebtedness incurred for all public purposes should not exceed \$2,500 per capita.
- Debt service payments are limited to 20% of the combined operating and debt-service fund expenditures.
- Municipal securities issued for capital improvement purposes shall not exceed 5% of the state equalized valuation of the property assessed in the City of Novi.

In addition, the City will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current capital projects. General obligation debt will not be used for enterprise activities.

The maturity date for any debt may not exceed the reasonably expected useful life of the project so financed. Debt service for property tax supported obligations is structured to fit within the City's annual property tax levy budget for the repayment of principal and interest. When it is deemed to be in the best interest of the City, the City will consider refunding outstanding bonds.

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 strong internal audit controls.

Grant Policies

The City Manager's Office reviews and approves department requests to pursue grants.

Completed applications requiring a local match are presented for approval to City Council. The approval includes financing mechanism and required matching funds.

Upon notice of grant award City Council approves budget and formal acceptance.

The Finance Department works with the initiating department for proper reporting and program monitoring.

Purchasing Policies

The Purchasing Division is responsible for the administration of the procurement process for the supplies, materials and equipment required for the operation and maintenance of the City's departments and facilities.

- Purchases will be made in accordance with federal, state and municipal requirements.
- Purchases will be made in an impartial, economical, competitive, and efficient manner.

PURCHASES OR CONTRACTS UNDER \$5,000 For expenditures of less than \$5,000, Department Heads are authorized to make the purchase. It is the responsibility of the Department Head to ensure the quality of goods/services and that competitive prices are received. Verbal quotes are acceptable.

PURCHASES OR CONTRACTS BETWEEN \$5,000 - \$24,999 For expenditures over \$5,000, it is the individual Department Head's responsibility to assure that a competitive price is received. At least three written quotations must be obtained, unless the Department Head can establish to the satisfaction of the Purchasing Department that there are not 3 qualified vendors, in which case as many quotations as can be secured are required. Quotations are to be maintained by the individual departments.

If you do not choose the lowest cost, you must include an explanation. Factors including, but not limited to, product quality, serviceability, delivery, and other considerations of a similar kind normally relevant to the exercise of good business judgment shall constitute sufficient and good cause on which to base such decisions.

PURCHASES OR CONTRACTS OF \$25,000 AND OVER Goods and services with a dollar value of \$25,000 or more shall be procured by the formal sealed bid process. Engineering services for projects that are awarded using the Agreement for Professional Engineering Services Public Projects to the pre-qualified firms on a rotating basis do not require formal sealed bids.

CAPITAL PURCHASES All Capital Purchases require PRIOR approval. CAPITAL is defined as: ANY ITEM WITH A COST OF \$25,000 OR MORE AND HAS A LIFE OF ONE (1) YEAR OR MORE. Capital purchases of \$25,000 or greater require a Purchase Order.

Role of the Budget

The budget provides the annual financial plan for the management of the City's affairs. The document compiles the financial data needed to support Novi's comprehensive decision making/policy development process. This Budget is based on the City Council Strategic Goals, the Capital Improvements Program, the City's financial policies, past City Council direction, and City Manager and departmental review of operations.

Budget Strategy

The current financial plan is based upon Council direction and current revenue constraints. These factors govern the stewardship of public funds and reflect the following principles:

- Basic services will be maintained at least at current levels and will be funded adequately.
- Program costs will reflect a true picture of the cost of operations. Depreciation will not be included in program costs (except in the enterprise funds) and some City-wide expenses will be separated from program expenditures for ease of administration.
- Program services will be provided in the most efficient method while meeting the needs of the public.
- Necessary infrastructure improvements will be undertaken to meet needs.
- Revenue will be estimated at realistic levels.
- Reserves will be programmed at appropriate levels to protect the City from future uncertainties.
- The budget will comply with provisions of the State Constitution, City Charter, Municipal Code and sound fiscal policy.

Definition of Balanced Budget

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

The budget complies with relevant financial policies.

Impact of Capital Budget on the Operating Budget

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

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

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

Legal Level of Budget Control

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

Independent Audit

State statutes and the City Charter require an annual audit of all accounts of the City by certified public accountants selected by the City Council. Rehmann Robson, LLC has fulfilled this requirement. The auditor's report is included in the City's Annual Comprehensive Financial Report (ACFR) and is available to the public.

BUDGET CALENDAR

July - September	Departments compile Capital Improvement Program requests, Capital Outlay requests, Light-Duty Vehicle requests, and Service Improvement requests for Finance Department review
October	Departments data enter Operating Budgets in BSA General Ledger (including memberships & dues, conferences & workshops, and temporary salaries) for Finance Department review
November	Department Budget Meetings with City Manager's Office and Finance Department
January	<ul style="list-style-type: none"> - Capital Improvement Program (CIP) online database completed by Finance Department and GIS Department - City Council Budget Goal Setting Session - Library Provides 271 Fund, 272 Fund, and Historical Commission budgets to Finance - CIP Committee Meeting
February	<ul style="list-style-type: none"> - Finance compiles City Manager Recommended Budget Document for City Manager review - Planning Commission Meeting - CIP Public Hearing and Adoption
March	Finance provides City Manager Recommended Budget Document to Community Relations Department for editing and printing
April	<ul style="list-style-type: none"> - City Manager Recommended Budget Document provided to City Council for review - City Council Budget Session(s) - City Manager Recommended Budget Document updated by Finance Department to reflect City Council input from Budget Sessions
May	<ul style="list-style-type: none"> - City Council Meeting - Budget Public Hearing - City Council Meeting - Adoption of budget, adoption of millage rates, and acknowledgment of multi-year budget
June	<ul style="list-style-type: none"> - Finance provides Adopted Budget Document to Community Relations Department for editing, printing, and inclusion on City website - Adopted Capital Improvement Program (CIP) online database finalized by Finance Department and GIS Department
FY 2025-26 begins July 1, 2025 and ends June 30, 2026	

ICMA CODE OF ETHICS

The mission of ICMA is to create excellence in local governance by developing and fostering professional local government management worldwide. To further this mission, certain principles, as enforced by the Rules of Procedure, shall govern the conduct of every member of ICMA, who shall:

1. We believe professional management is essential to effective, efficient, equitable, and democratic local government.
2. Affirm the dignity and worth of local government services and maintain a deep sense of social responsibility as a trusted public servant.
3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.
4. Serve the best interests of all community members.
5. Submit policy proposals to elected officials; provide them with facts, and technical and professional advice about policy options; and collaborate with them in setting goals for the community and organization.
6. Recognize that elected representatives are accountable to their community for the decisions they make; members are responsible for implementing those decisions.
7. Refrain from all political activities which undermine public confidence in professional administrators. Refrain from participation in the election of the members of the employing legislative body.
8. Make it a duty continually to improve the member's professional ability and to develop the competence of associates in the use of management techniques.
9. Keep the community informed on local government affairs. Encourage and facilitate active engagement and constructive communication between community members and all local government officials.
10. Resist any encroachment on professional responsibilities, believing the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.
11. Manage all personnel matters with fairness and impartiality.
12. Public office is a public trust. A member shall not leverage his or her position for personal gain or benefit.

Adopted by the ICMA Executive Board in 1924, and most recently revised by the membership in April 2023.

ICMA

Declaration of Ideals

Members of the International City/County Management Association dedicate themselves to the faithful stewardship of the public trust and embrace a shared ideal of management excellence.

The International City/County Management Association (ICMA) was founded with a commitment to the preservation of the values and integrity of representative local government and local democracy and a dedication to the promotion of efficient and effective management of public services. To fulfill the spirit of this commitment, ICMA works to maintain and enhance public trust and confidence in local government, to achieve equity and social justice, to affirm human dignity, and to improve the quality of life for the individual and the community. Members of ICMA dedicate themselves to the faithful stewardship of the public trust and embrace the following ideals of management excellence, seeking to:

1. Provide an environment that ensures the continued existence and effectiveness of representative local government and promotes the understanding that democracy confers privileges and responsibilities on each citizen.
2. Recognize the right of citizens to influence decisions that affect their well-being; advocate a forum for meaningful citizen participation and expression of the political process; and facilitate the clarification of community values and goals.
3. Respect the special character and individuality of each community while recognizing the interdependence of communities and promoting coordination and cooperation.
4. Seek balance in the policy formation process through the integration of the social, cultural, and physical characteristics of the community.
5. Promote a balance between the needs to use and to preserve human, economic, and natural resources.
6. Advocate equitable regulation and service delivery, recognizing that needs and expectations for public services may vary throughout the community.
7. Develop a responsive, dynamic local government organization that continuously assesses its purpose and seeks the most effective techniques and technologies for serving the community.
8. Affirm the intrinsic value of public service and create an environment that inspires excellence in management and fosters the professional and personal development of all employees.
9. Seek a balanced life through ongoing professional, intellectual, and emotional growth.
10. Demonstrate commitment to professional ethics and ideals and support colleagues in the maintenance of these standards.
11. Take actions to create diverse opportunities in housing, employment, and cultural activity in every community for all people.

RESOLUTIONS

The word "RESOLUTIONS" is written in a bold, blue, sans-serif font. Below the text is a decorative border consisting of a row of green grass blades.

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