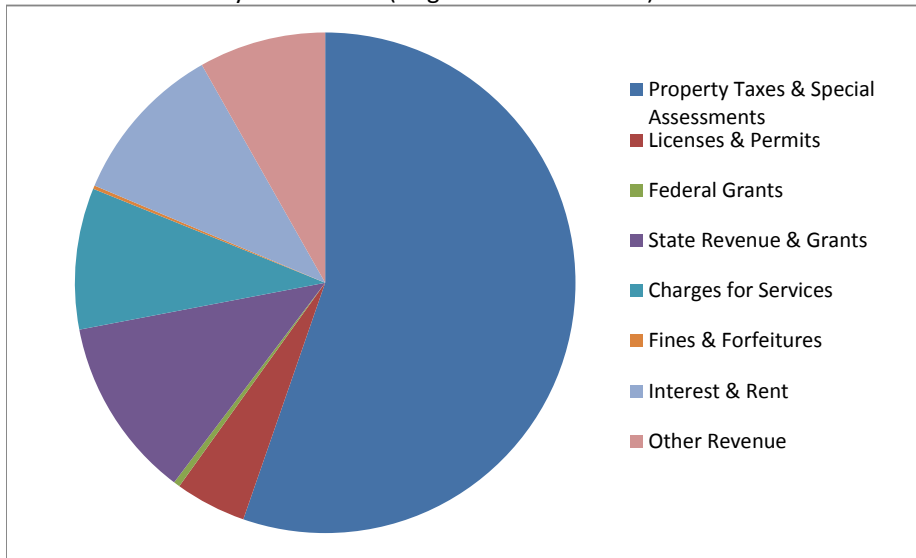


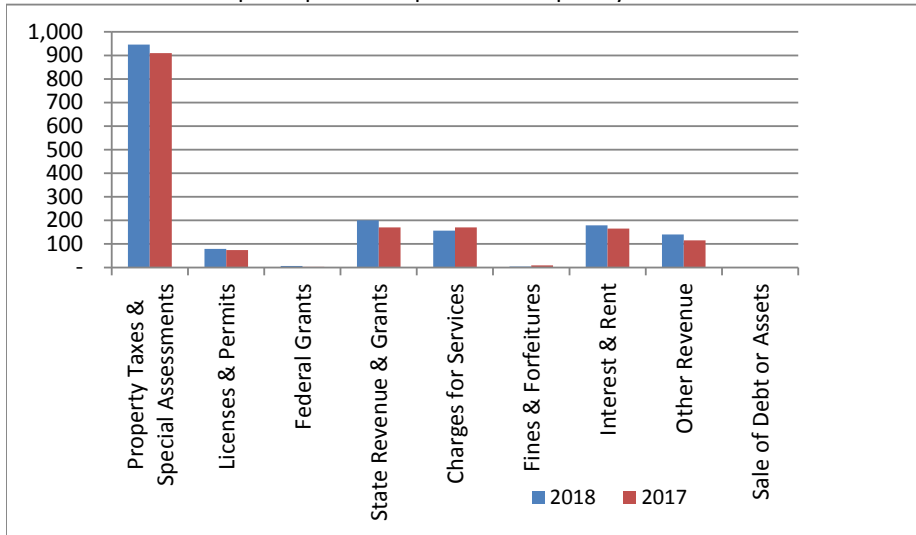
1. Where our money comes from (all governmental funds)



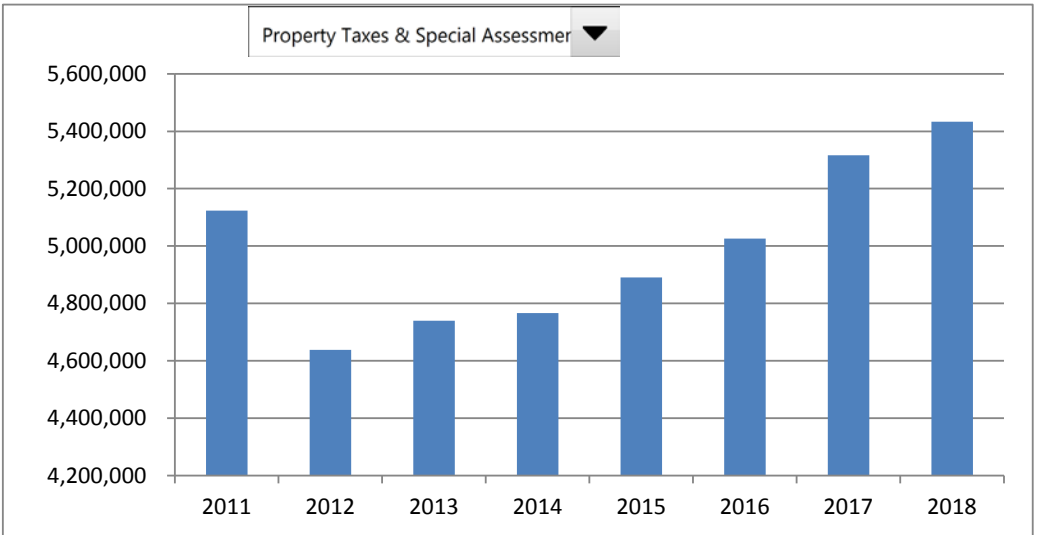
2. Compared to the prior year

	2017	2018	% change
Property Taxes & Special Assessments	\$ 5,433,778	\$ 5,649,479	4%
Licenses & Permits	\$ 443,950	\$ 469,772	6%
Federal Grants	\$ 19,104	\$ 41,849	119%
State Revenue & Grants	\$ 1,019,961	\$ 1,194,013	17%
Charges for services	\$ 1,019,958	\$ 932,202	-9%
Fines & Forfeitures	\$ 53,921	\$ 22,447	-58%
Interest & Rent	\$ 983,878	\$ 1,068,027	9%
Other revenue	\$ 687,885	\$ 837,500	22%
Sale of debt or assets	\$ -	\$ -	n/a
<b>Total Revenue</b>	<b>\$ 9,662,435</b>	<b>\$ 10,215,289</b>	<b>6%</b>

3. Revenue sources per capita - compared to the prior year



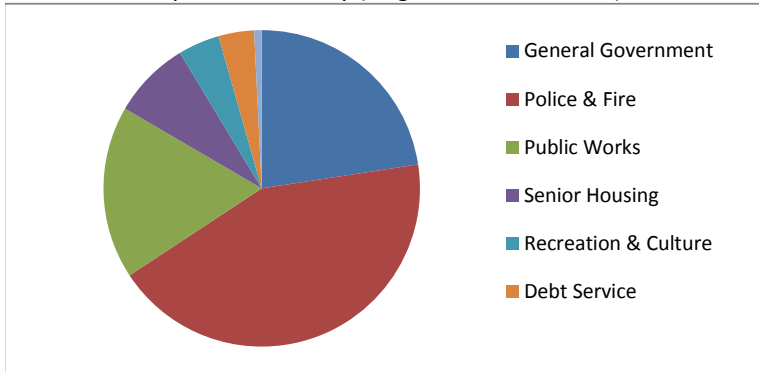
4. Historical trends of individual sources



Property values in Northville have stabilized. The increase of 4 percent in property tax revenue from the prior year was primarily due to the increase in taxable value. Property taxes continue to be the City's single largest source of revenue at 55 percent of governmental revenue. Other Revenue primarily includes local contributions and racetrack breakage. Rental income is derived from rents at Allen Terrace, a senior housing facility, and cellular tower leases. Federal grants fluctuate from year to year due to availability of funding and timing of related projects. The decrease in fines and forfeitures was due to no revenue being received from the 35th District Court.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Northville**

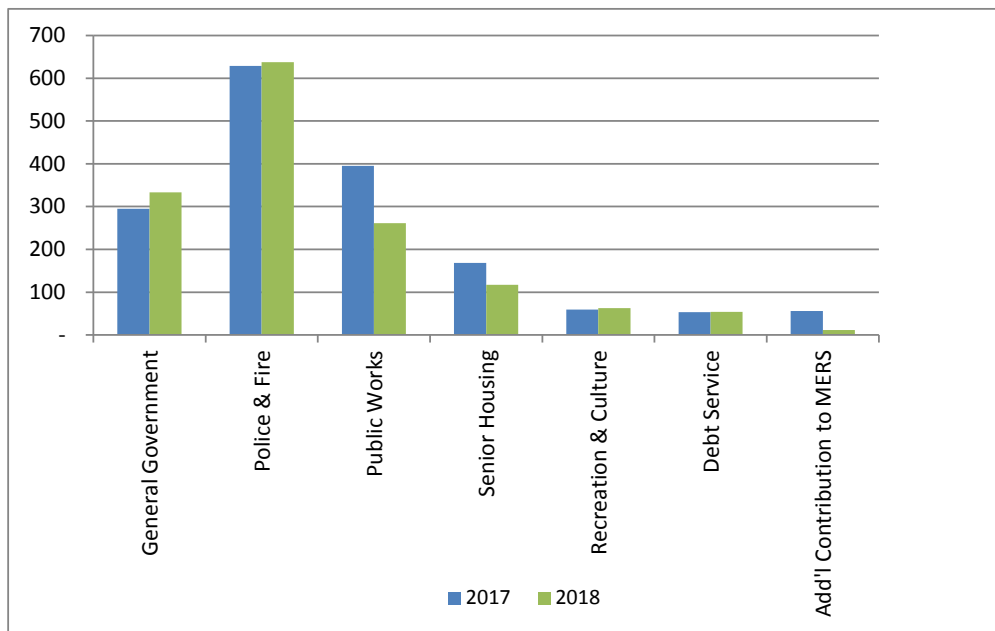
1. Where we spend our money (all governmental funds)



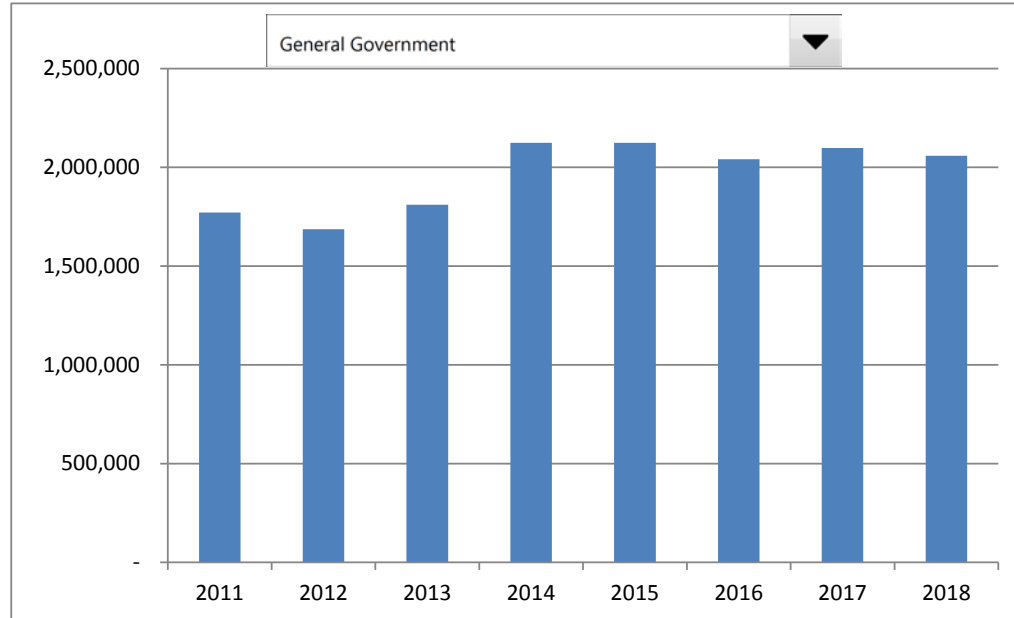
2. Compared to the prior year

	2017	2018	% change
General Government	\$ 2,097,602	\$ 2,058,923	-2%
Police & Fire	3,752,805	3,805,111	1%
Roads	2,360,984	1,558,730	-34%
Senior Housing	1,004,859	701,439	-30%
Recreation & culture	353,379	373,475	6%
Debt Service	315,760	320,308	1%
<b>Total Expenditures</b>	<b>\$ 9,885,389</b>	<b>\$ 8,817,986</b>	<b>-11%</b>

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



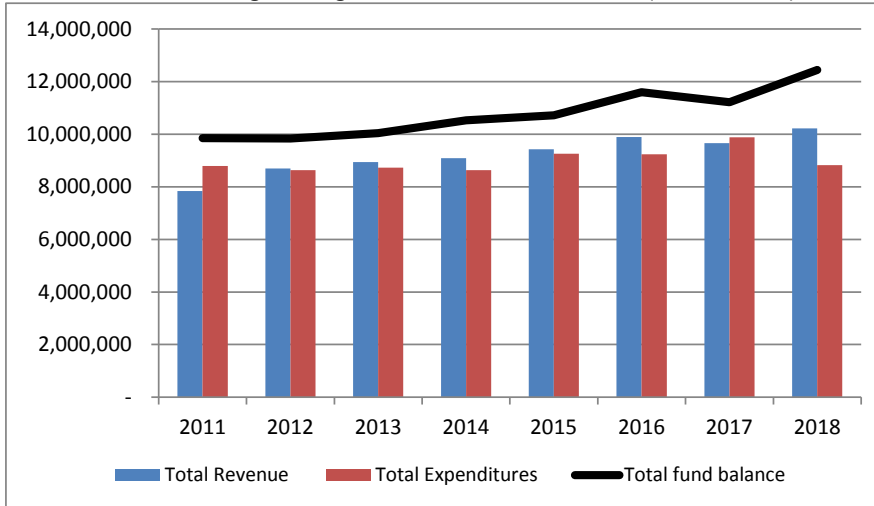
Overall total governmental expenditures decreased 11 percent from the prior year. The largest category is Police and Fire which account for 43 percent of governmental expenditures. The second largest category is general government which decreased 2 percent from the prior year. Fluctuations in the Roads category are expected from year to year due to scope and timing of road projects. The Senior Housing decrease is due to less capital improvement expenditures at Allen Terrace.

For more information on our unit's finances, contact Sandi Wiktorowski, Finance Director at (248) 449-9912 or swiktorowski@ci.northville.mi.us.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Northville**

**FINANCIAL POSITION**

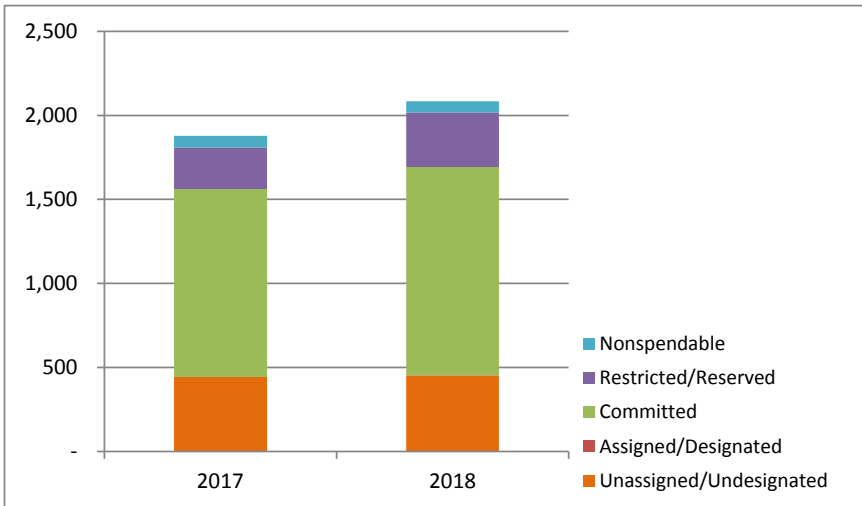
1. How have we managed our governmental fund resources (fund balance)?



2. Compared to the prior year

	2017	2018	% change
Revenue	9,662,435	10,215,289	6%
Expenditures	9,885,389	8,817,986	-11%
Surplus (shortfall)	(222,954)	1,397,303	-727%
Fund balance, by component:			
Nonspendable	411,494	401,449	-2%
Restricted/Reserved	1,480,418	1,930,478	30%
Committed	6,669,603	7,406,075	11%
Assigned/Designated	64	991	1448%
Unassigned/Undesignated	2,652,748	2,702,922	2%
total fund balance	11,214,327	12,441,915	11%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

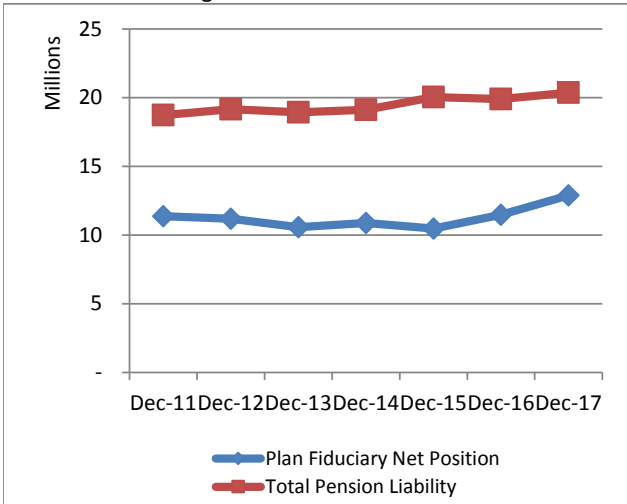


The increase in fund balance was expected. Funds were accumulated for future capital improvements. This is consistent with the City's long-term goal to utilize a "pay-as-you-go" system rather than issuing debt for capital needs. The largest portion of fund balance is primarily restricted or committed for future capital projects and improvements.

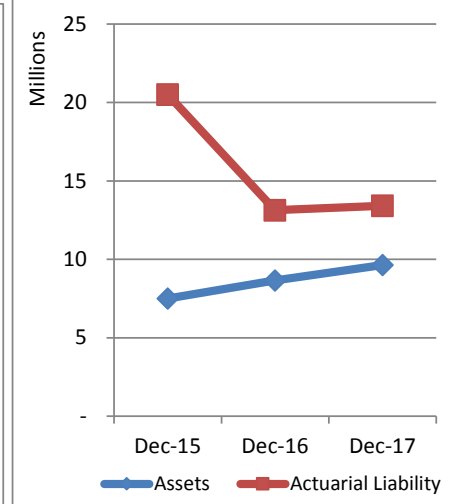
**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Northville**

**OTHER LONG TERM OBLIGATIONS**

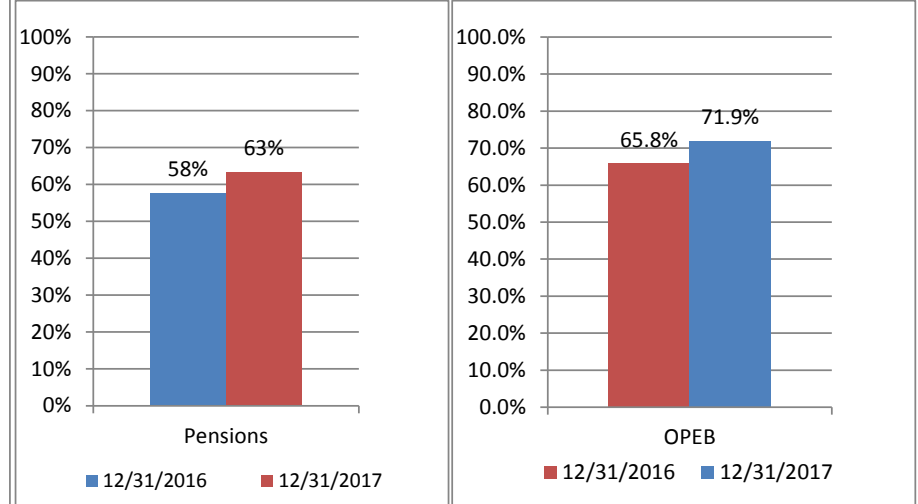
1. Pension funding status



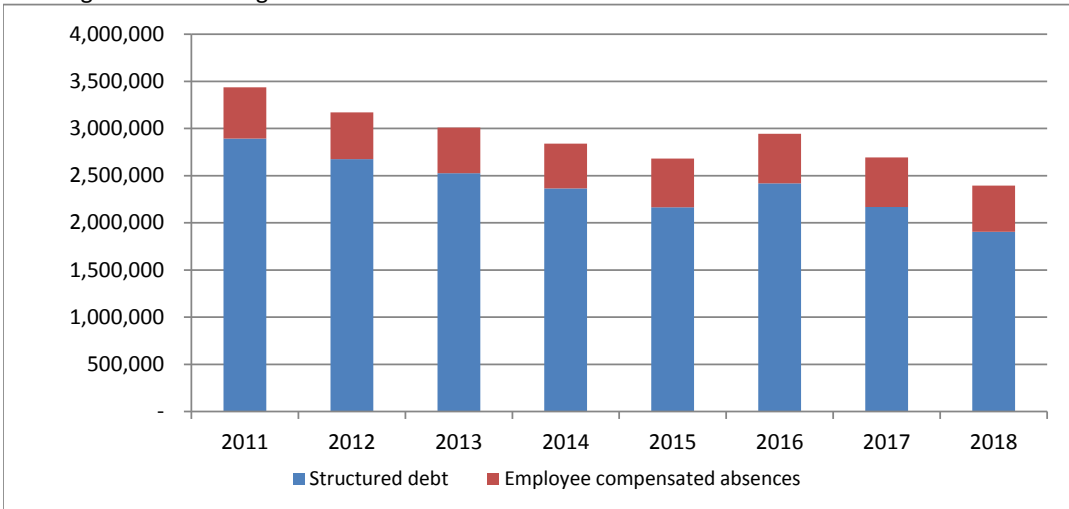
2. Retiree Health care funding status



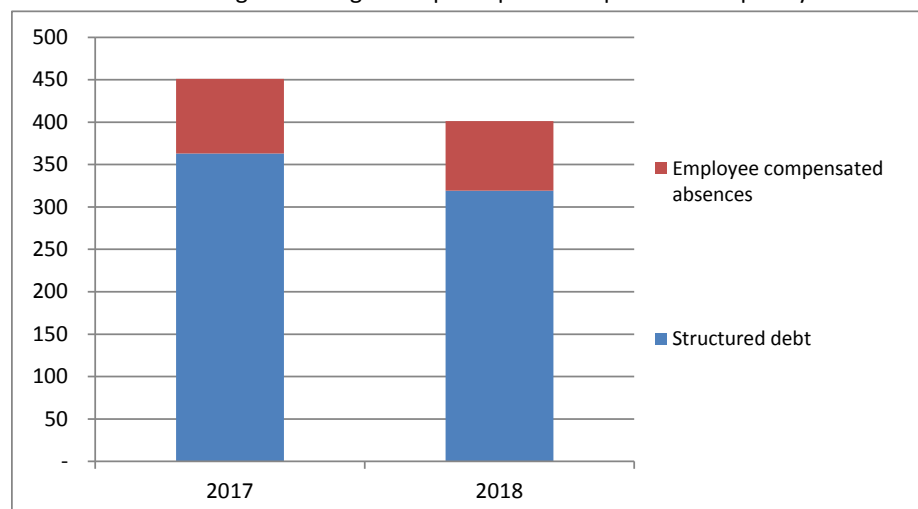
3. Percent funded - compared to the prior actuarial



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



The pension liability is 63 percent funded, up 5 percent from the prior year. The liability for retiree health care (OPEB) is 71.9 percent funded, up 6.1 percent from the prior year. The City contributed additional funds beyond the required amounts to both the pension and OPEB plans. The City uses a pay-as-you-go system rather than issue debt whenever possible. No new debt was issued in 2018. Employee compensated absences remains relatively consistent from the prior year.

For more information on our unit's finances, contact Sandi Wiktorowski, Finance Director at (248) 449-9912 or [swiktorowski@ci.northville.mi.us](mailto:swiktorowski@ci.northville.mi.us).