

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET DOCUMENT YEAR ENDING SEPTEMBER 30, 2008

Prepared by:

Cindy Cezat, Accountant
Jack Polhill, OMI Project Manager
Aaron Sprague, Director of Operations

Reviewed by:

WTUA Finance Committee - July 19, 2007
Board of Commissioners Study Session - August 6, 2007

Approved by:

Board of Commissioners - August 27, 2007

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET
OCTOBER 1, 2007 - SEPTEMBER 30, 2008**

Audited 2005/2006 Actual	Approved 2006/2007 Budget	Amended 2006/2007 Budget	Current YTD (@ 6/30/07)	Projected 2006/2007	Recommended 2007/2008 Budget	% Variance Over/(Under) 2006/2007 Budget	% Variance Over/(Under) 2006/2007 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 10,071,697	\$ 12,769,302	\$ 12,792,302	\$ 8,711,721	\$ 12,028,085	\$ 13,051,793	2.03%	8.51%
Interest earnings & other revenue	43,930	20,000	20,000	42,966	53,000	50,000	150.00%	(5.66%)
Total Revenues	<u>10,115,627</u>	<u>12,789,302</u>	<u>12,812,302</u>	<u>8,754,687</u>	<u>12,081,085</u>	<u>13,101,793</u>	2.26%	8.45%

EXPENDITURES

Sewage treatment charges	\$ 7,344,926	\$ 9,501,023	\$ 9,501,023	\$ 6,413,297	\$ 9,161,901	\$ 9,872,403	3.91%	7.75%
Operations and maintenance	1,242,678	1,696,216	1,719,216	964,489	1,427,403	1,869,447	8.74%	30.97%
Administrative	486,108	596,352	596,352	353,110	496,070	579,271	(2.86%)	16.77%
YCUA capacity rental	1,041,915	995,711	995,711	995,711	995,711	780,672	(21.60%)	(21.60%)
Total Expenditures	<u>10,115,627</u>	<u>12,789,302</u>	<u>12,812,302</u>	<u>8,726,607</u>	<u>12,081,085</u>	<u>13,101,793</u>	2.26%	8.45%

NET OPERATING INCOME \$ - \$ - \$ - \$ 28,080 \$ - \$ -

WORKING CAPITAL

Beginning balance	\$ 200,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000
Revenues less expenditures	-	-	-	28,080	-	-
Ending balance	<u>\$ 200,000</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>	<u>\$ 232,080</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	<u>\$ 10,442,561</u>	<u>\$ 10,856,375</u>	<u>\$ 10,856,375</u>	<u>\$ 9,093,416</u>	<u>\$ 10,856,375</u>	<u>\$ 10,575,125</u>
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EXPENDITURES

Principal payment - 2001 Issue	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Interest expense - 2001 Issue	3,382,000	3,172,000	3,172,000	2,132,166	3,172,000	2,962,000
Principal payment - 2002 Issue	825,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Interest expense - 2002 Issue	2,235,561	2,184,375	2,184,375	1,461,250	2,184,375	2,113,125
Total bond debt requirements	<u>\$ 10,442,561</u>	<u>\$ 10,856,375</u>	<u>\$ 10,856,375</u>	<u>\$ 9,093,416</u>	<u>\$ 10,856,375</u>	<u>\$ 10,575,125</u>

WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET
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**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
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SEWAGE TREATMENT CHARGES

Wayne County								
Sewage treatment charges	\$ 2,372,644	\$ 2,827,456	\$ 2,827,456	\$ 1,472,614	\$ 2,415,306	\$ 2,469,600	(12.66%)	2.25%
Fixed charges/excess flow	723,902	834,000	834,000	585,643	784,208	805,000	(3.48%)	2.65%
YCUA:								
Sewage treatment charges	4,773,501	5,411,567	5,411,567	4,317,298	5,897,686	6,522,203	20.52%	10.59%
Industrial pre-treatment charges	62,005	68,000	68,000	37,742	64,701	75,600	11.18%	16.85%
Lookback	(587,126)	360,000	360,000			-	(100.00%)	(100.00%)
Sewage Treatment Total	\$ 7,344,926	\$ 9,501,023	\$ 9,501,023	\$ 6,413,297	\$ 9,161,901	\$ 9,872,403	3.91%	7.75%

SEWAGE TREATMENT DETAIL CALCULATIONS

Treatment Agency	Estimated Flows (1,000 gallons)	Period (from/to)	Rate (1,000 gallons)	Rate Change (%)	Projected Cost (\$)
Wayne County					
Sewage treatment charges	1,200,067	Oct 07 - Jun 08	1.31011	0.93%	\$ 1,572,220
Sewage treatment charges-projected rate	646,192	Jul 08 - Sept 08	1.38872	6.00%	897,380
Total flows Wayne County	<u>1,846,259</u>				<u>Total treatment charges Wayne County</u> 2,469,600
Flows are a percentage of adjusted water purchased from DWSD					
Quarterly Fixed and Excess Flow Charges					
Canton Township					510,000
Northville Township					107,000
Plymouth Township					188,000
					<u>Total Quarterly Fixed and Excess Flow Charges</u> 805,000
					<u>Total Wayne County</u> 3,274,600
YCUA					
Sewage treatment charges	3,912,800	Oct 07 - Aug 08	1.523623	4.05%	5,961,632
Sewage treatment charges-projected rate	350,400	Sept - 08	1.599804	5.00%	560,571
Total flows YCUA	<u>4,263,200</u>				<u>Total treatment charges YCUA</u> 6,522,203
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
					<u>75,600</u>
					<u>Total YCUA</u> 6,597,803
Total Flows	<u>6,109,459</u>				<u>Total Sewage Treatment Charges</u> \$ 9,872,403

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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 541,018	\$ 645,519	\$ 819,057	\$ 819,057	\$ 519,482	\$ 728,851	\$ 909,135	11.00%	24.74%
Middle Rouge	319,809	364,649	470,915	470,915	284,383	387,945	484,872	2.96%	24.98%
Force Main	40,258	44,008	73,272	73,272	32,073	44,372	71,520	(2.39%)	61.18%
Collection System	182,971	185,771	325,972	348,972	126,617	263,320	396,420	13.60%	50.55%
Vehicle	3,653	2,731	7,000	7,000	1,934	2,915	7,500	7.14%	157.29%
Operation & Maintenance Total	\$ 1,087,709	\$ 1,242,678	\$ 1,696,216	\$ 1,719,216	\$ 964,489	\$ 1,427,403	\$ 1,869,447	8.74%	30.97%

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
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LOWER ROUGE

O&M Contractor	\$ 185,906	\$ 195,196	\$ 208,857	\$ 208,857	\$ 167,897	\$ 220,113	\$ 215,135	3.01%	(2.26%)
Parts	2,967	6,837	7,000	7,000	5,308	7,000	9,000	28.57%	28.57%
Communications	1,612	1,898	2,000	2,000	1,078	1,550	2,000	0.00%	29.03%
Instrumentation Service	557	-	3,500	3,500	-	-	3,000	(14.29%)	100.00%
Alarm Monitoring	991	930	1,500	1,500	698	930	1,500	0.00%	61.29%
Prev/Predictive Maintenance	2,729	1,999	7,000	7,000	2,299	2,300	5,000	(28.57%)	117.39%
Permits/Licenses	61	61	100	100	61	62	100	0.00%	61.29%
Inspections	2,330	1,627	3,500	3,500	1,636	2,500	3,000	(14.29%)	20.00%
Janitorial	3,323	2,796	3,100	3,100	2,097	2,796	3,000	(3.23%)	7.30%
Floor Mats	844	796	1,000	1,000	156	300	500	(50.00%)	66.67%
General Maintenance	480	2,225	5,000	5,000	699	1,400	4,000	(20.00%)	185.71%
Lawn Maintenance	2,832	3,331	8,000	8,000	1,671	3,000	3,200	(60.00%)	6.67%
Snow Removal	2,637	1,399	3,000	3,000	1,436	1,500	3,000	0.00%	100.00%
Landscape Maintenance	276	2,055	2,000	2,000	1,420	2,400	2,600	30.00%	8.33%
Flow Meter Maintenance	1,125	4,050	4,500	4,500	1,505	4,000	4,100	(8.89%)	2.50%
Electric	266,973	327,989	380,000	380,000	272,280	390,000	462,000	21.58%	18.46%
Odor Control Chemicals	14,675	19,871	25,000	25,000	19,319	27,000	31,000	24.00%	14.81%
Natural Gas	13,079	10,782	15,000	15,000	7,852	9,000	15,000	0.00%	66.67%
Water/Sewer	23,210	21,779	30,000	30,000	16,535	26,000	33,000	10.00%	26.92%
Supplies and Tools	3,610	6,150	6,000	6,000	3,306	6,000	6,000	0.00%	0.00%
Fuel	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Corrective Maintenance	9,455	33,282	100,000	100,000	11,561	20,000	100,000	0.00%	400.00%
Safety	1,346	466	2,000	2,000	668	1,000	2,000	0.00%	100.00%
Lower Rouge Total	\$ 541,018	\$ 645,519	\$ 819,057	\$ 819,057	\$ 519,482	\$ 728,851	\$ 909,135	11.00%	24.74%

MIDDLE ROUGE

O&M Contractor	\$ 111,540	\$ 117,120	\$ 125,315	\$ 125,315	\$ 93,986	\$ 125,315	\$ 129,072	3.00%	3.00%
Parts	1,803	4,876	8,000	8,000	2,415	3,000	6,000	(25.00%)	100.00%
Communications	1,610	2,085	2,700	2,700	1,057	1,400	1,500	(44.44%)	7.14%
Instrumentation Service	-	-	3,000	3,000	-	-	3,000	0.00%	100.00%
Alarm Monitoring	900	930	1,500	1,500	698	930	1,500	0.00%	61.29%
Prev/Predictive Maintenance	7	465	1,500	1,500	2,000	2,000	3,000	100.00%	50.00%
Inspections	2,160	1,582	3,500	3,500	1,765	3,000	3,500	0.00%	16.67%
Janitorial	4,578	4,008	4,500	4,500	3,006	4,100	4,500	0.00%	9.76%
Floor Mats	2,340	1,213	1,400	1,400	463	700	1,000	(28.57%)	42.86%
General Maintenance	320	860	6,000	6,000	380	1,000	5,000	(16.67%)	400.00%
Lawn Maintenance	7,311	7,892	9,000	9,000	3,947	7,500	8,000	(11.11%)	6.67%
Snow Removal	3,012	1,511	3,500	3,500	1,887	1,900	3,500	0.00%	84.21%
Landscape Maintenance	1,258	2,817	3,000	3,000	2,656	3,000	3,200	6.67%	6.67%
Flow Meter Maintenance	450	4,500	5,000	5,000	3,450	5,000	5,100	2.00%	2.00%
Electric	119,199	135,093	170,000	170,000	105,304	145,000	172,000	1.18%	18.62%
Odor Control Chemicals	29,564	30,712	37,000	37,000	28,520	42,000	49,000	32.43%	16.67%
Natural Gas	17,203	19,017	25,000	25,000	13,624	14,500	25,000	0.00%	72.41%
Water/Sewer	9,576	8,431	13,000	13,000	8,416	13,000	13,000	0.00%	0.00%
Supplies and Tools	3,111	5,822	6,000	6,000	2,209	4,000	6,000	0.00%	50.00%
Corrective Maintenance	3,747	14,558	40,000	40,000	8,472	10,000	40,000	0.00%	300.00%
Safety	120	1,157	2,000	2,000	128	600	2,000	0.00%	233.33%
Middle Rouge Total	\$ 319,809	\$ 364,649	\$ 470,915	\$ 470,915	\$ 284,383	\$ 387,945	\$ 484,872	2.96%	24.98%

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FORCE MAIN

O&M Contractor	\$ 37,176	\$ 39,036	\$ 41,772	\$ 41,772	\$ 31,329	\$ 41,772	\$ 43,020	2.99%	2.99%
Parts	2,332	2,051	8,000	8,000	380	1,000	5,000	(37.50%)	400.00%
Communications	536	458	1,000	1,000	300	400	1,000	0.00%	150.00%
Permits	-	-	500	500	-	-	500	0.00%	100.00%
Grounds Maintenance	-	-	500	500	-	-	500	0.00%	100.00%
Supplies and Tools	214	364	1,000	1,000	-	200	1,000	0.00%	400.00%
Corrective Maintenance	-	2,099	20,000	20,000	64	1,000	20,000	0.00%	1900.00%
Safety	-	-	500	500	-	-	500	0.00%	100.00%
Force Main Total	\$ 40,258	\$ 44,008	\$ 73,272	\$ 73,272	\$ 32,073	\$ 44,372	\$ 71,520	(2.39%)	61.18%

COLLECTION SYSTEM

O&M Contractor	\$ 37,176	\$ 39,036	\$ 41,772	\$ 41,772	\$ 31,329	\$ 41,772	\$ 43,020	2.99%	2.99%
Infrastructure Maintenance	66,420	71,025	125,000	125,000	3,120	80,000	125,000	0.00%	56.25%
Parts	80	131	500	500	395	400	500	0.00%	25.00%
Communications	1,973	2,066	2,500	2,500	1,382	1,900	2,100	(16.00%)	10.53%
Instrumentation Service	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Prev/Predictive Maintenance	2,047	1,636	3,000	3,000	1,459	1,500	3,000	0.00%	100.00%
Inspections	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Building Maintenance	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Grounds Maintenance	-	-	200	200	-	-	200	0.00%	100.00%
Flow Meter Maintenance	43,275	48,824	75,000	88,000	41,035	79,000	103,000	17.05%	30.38%
Miss Dig	2,784	2,839	3,500	3,500	2,896	2,896	3,100	(11.43%)	7.04%
Electric	6,579	7,310	8,000	8,000	6,355	9,000	10,000	25.00%	11.11%
Odor Control Chemicals	-	-	500	500	-	-	500	0.00%	100.00%
Supplies and Tools	245	506	1,000	1,000	665	1,000	1,000	0.00%	0.00%
Fuel	245	-	1,000	1,000	772	772	1,000	0.00%	29.53%
Flow Meters	-	-	-	-	9,705	14,580	40,000	100.00%	174.35%
Corrective Maintenance	22,147	12,198	60,000	70,000	27,211	30,000	60,000	(14.29%)	100.00%
Safety	-	200	1,000	1,000	293	500	1,000	0.00%	100.00%
Collection System Total	\$ 182,971	\$ 185,771	\$ 325,972	\$ 348,972	\$ 126,617	\$ 263,320	\$ 396,420	13.60%	50.55%

VEHICLE

Parts	\$ 33	\$ 195	\$ 500	\$ 500	\$ 61	\$ 100	\$ 500	0.00%	400.00%
Prev/Predictive Maintenance	36	92	1,000	1,000	66	100	1,000	0.00%	900.00%
License Tabs	-	-	-	-	15	15	-	0.00%	0.00%
Fuel	1,849	2,380	3,500	3,500	1,792	2,700	4,000	14.29%	48.15%
Corrective Maintenance	1,735	64	2,000	2,000	-	-	2,000	0.00%	100.00%
Vehicle Totals	\$ 3,653	\$ 2,731	\$ 7,000	\$ 7,000	\$ 1,934	\$ 2,915	\$ 7,500	7.14%	157.29%

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ADMINISTRATIVE									
Salaries & Fringe Benefits									
Director of Operations	\$ 72,614	\$ 73,828	\$ 77,868	\$ 77,868	\$ 54,009	\$ 76,043	\$ 78,920	1.35%	3.78%
Operations Specialist	9,917	-	-	-	-	-	-		
Accountant	39,854	41,999	45,594	45,594	32,422	45,594	47,323	3.79%	3.79%
Administrative Assistant	40,089	41,133	43,190	43,190	30,731	43,190	44,828	3.79%	3.79%
Construction Management Observer	55,350	33,772	25,000	25,000	8,738	13,000	20,000	(20.00%)	53.85%
Overtime	-	-	500	500	-	-	500	0.00%	100.00%
Sick pay accrual	-	5,000	5,000	5,000	3,717	5,000	5,000	0.00%	0.00%
Temporary Services	-	-	5,000	5,000	-	-	5,000	0.00%	100.00%
FICA	16,668	14,553	14,700	14,700	9,590	13,604	14,700	0.00%	8.06%
Workers Comp Insurance	1,779	797	1,500	1,500	1,144	1,144	1,500	0.00%	31.12%
Health Insurance	40,153	40,071	44,000	44,000	31,362	41,912	49,000	11.36%	16.91%
Vision Plan	1,176	628	1,200	1,200	-	972	1,200	0.00%	23.46%
Dental Insurance	4,270	3,889	4,500	4,500	3,032	4,081	4,500	0.00%	10.27%
STD/LTD/Life Insurance	4,365	3,874	4,500	4,500	3,071	4,105	5,000	11.11%	21.80%
Education Expense	-	-	3,000	3,000	-	-	3,000	0.00%	100.00%
Pension Plan Expense	24,371	23,544	25,100	25,100	17,574	24,725	25,800	2.79%	4.35%
Subtotal	310,606	283,088	300,652	300,652	195,390	273,370	306,271	1.87%	12.04%
Reimbursable Expenses									
Training/Conference	1,793	2,308	3,500	3,500	642	1,000	3,000	(14.29%)	200.00%
Travel/Meal Reimbursement	745	18	500	500	-	-	500	0.00%	100.00%
Mileage Reimbursement	2,134	2,149	3,000	3,000	991	2,000	3,000	0.00%	50.00%
Subtotal	4,672	4,475	7,000	7,000	1,633	3,000	6,500	(7.14%)	116.67%
Office Expenses									
Supplies	1,950	1,847	3,500	3,500	1,264	1,800	3,000	(14.29%)	66.67%
Computer	11,572	13,527	28,300	28,300	17,810	25,000	32,800	15.90%	31.20%
Equipment/Furniture	5,930	2,206	5,000	5,000	-	-	5,000	0.00%	100.00%
Printing/Copying	1,562	1,162	2,500	2,500	569	1,000	2,000	(20.00%)	100.00%
Postage	669	1,180	1,500	1,500	187	1,000	1,500	0.00%	50.00%
Telephone	5,504	3,927	5,400	5,400	2,116	3,000	3,500	(35.19%)	16.67%
Newspapers/Publications	1,703	1,106	2,000	2,000	291	1,000	2,000	0.00%	100.00%
Outside Services	1,089	1,253	2,000	2,000	927	1,400	2,000	0.00%	42.86%
Memberships/Dues	677	772	1,200	1,200	699	700	1,000	(16.67%)	42.86%
Miscellaneous	287	110	500	500	248	500	500	0.00%	0.00%
Subtotal	30,943	27,090	51,900	51,900	24,111	35,400	53,300	2.70%	50.56%
Outside Services									
Legal-Consulting	40,638	56,396	50,000	50,000	36,130	50,000	50,000	0.00%	0.00%
Other Legal	-	750	5,000	5,000	2,918	3,000	5,000	0.00%	66.67%
Audit	9,230	9,500	9,800	9,800	9,800	9,800	10,200	4.08%	4.08%
Financial Consulting	5,790	8,760	25,000	25,000	3,491	10,000	15,000	(40.00%)	50.00%
Indirect Engineering Services	12,996	13,174	26,000	26,000	3,125	7,000	18,000	(30.77%)	157.14%
Bank & Bond Services	4,519	3,090	6,000	6,000	2,580	3,500	5,000	(16.67%)	42.86%
Insurance Services	101,123	79,785	115,000	115,000	73,932	101,000	110,000	(4.35%)	8.91%
Subtotal	174,296	171,455	236,800	236,800	131,976	184,300	213,200	(9.97%)	15.68%
Administrative Total	\$ 520,517	\$ 486,108	\$ 596,352	\$ 596,352	\$ 353,110	\$ 496,070	\$ 579,271	(2.86%)	16.77%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET - WORKSHEET
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WTUA Tier 1 Compensation Matrix

Position Title	FLSA	Year	Salary Range								
			Min @ Hire	1 st step	2 nd step	3 rd step	4 th step	mid-point	5 th step	6 th step	7 th step
Admin. Assistant	non-exempt	1996/1997	\$23,250	\$24,180	\$25,147	\$26,153	\$27,199	\$28,287	\$29,419	\$30,595	\$31,819
		1997/1998	\$23,808	\$24,760	\$25,751	\$26,781	\$27,852	\$28,966	\$30,125	\$31,329	\$32,583
		1998/1999	\$23,808	\$24,760	\$25,751	\$26,781	\$27,852	\$28,966	\$30,125	\$31,329	\$32,583
		1999/2000	\$24,165	\$25,132	\$26,137	\$27,182	\$28,270	\$29,400	\$30,577	\$31,799	\$33,071
		2000/2001	\$25,132	\$26,137	\$27,182	\$28,270	\$29,400	\$30,576	\$31,800	\$33,071	\$34,394
		2001/2002	\$25,949	\$26,986	\$28,065	\$29,189	\$30,356	\$31,570	\$32,834	\$34,146	\$35,512
		2002/2003	\$27,506	\$28,606	\$29,749	\$30,940	\$32,177	\$33,464	\$34,804	\$36,195	\$37,643
		2003/2004	\$28,331	\$29,464	\$30,642	\$31,868	\$33,142	\$34,468	\$35,848	\$37,280	\$38,772
		2004/2005	\$29,181	\$30,348	\$31,561	\$32,824	\$34,136	\$35,502	\$36,923	\$38,399	\$39,935
		2005/2006	\$30,056	\$31,258	\$32,508	\$33,809	\$35,160	\$36,567	\$38,031	\$39,551	\$41,133
		2006/2007	\$31,559	\$32,821	\$34,133	\$35,499	\$36,918	\$38,395	\$39,933	\$41,529	\$43,190
		2007/2008	\$32,506	\$33,806	\$35,157	\$36,564	\$38,026	\$39,547	\$41,131	\$42,775	\$44,486
Accountant	non-exempt	1996/1997	\$29,750	\$30,940	\$32,178	\$33,465	\$34,803	\$36,195	\$37,643	\$39,149	\$40,715
		1997/1998	\$30,464	\$31,683	\$32,950	\$34,268	\$35,638	\$37,064	\$38,546	\$40,089	\$41,692
		1998/1999	\$30,464	\$31,683	\$32,950	\$34,268	\$35,638	\$37,064	\$38,546	\$40,089	\$41,692
		1999/2000	\$30,921	\$32,158	\$33,445	\$34,782	\$36,173	\$37,620	\$39,125	\$40,690	\$42,318
		2000/2001	\$32,158	\$33,444	\$34,782	\$36,173	\$37,620	\$39,124	\$40,690	\$42,318	\$44,010
		2001/2002	\$33,203	\$34,531	\$35,912	\$37,349	\$38,843	\$40,396	\$42,012	\$43,693	\$45,440
		2002/2003	\$35,195	\$36,603	\$38,067	\$39,590	\$41,173	\$42,819	\$44,533	\$46,315	\$48,167
		2003/2004	\$36,251	\$37,701	\$39,209	\$40,777	\$42,408	\$44,104	\$45,869	\$47,704	\$49,612
		2004/2005	\$37,339	\$38,832	\$40,385	\$42,001	\$43,681	\$45,427	\$47,245	\$49,136	\$51,100
		2005/2006	\$38,459	\$39,997	\$41,597	\$43,261	\$44,991	\$46,790	\$48,663	\$50,610	\$52,633
		2006/2007	\$40,382	\$41,997	\$43,677	\$45,424	\$47,241	\$49,130	\$51,096	\$53,141	\$55,265
		2007/2008	\$41,593	\$43,257	\$44,987	\$46,787	\$48,658	\$50,604	\$52,629	\$54,735	\$56,923

Notes:

- 1.0240 1997/1998 inflationary multiplier for salary ranges
- 1.0150 1999/2000 inflationary multiplier for salary ranges
- 1.0400 2000/2001 inflationary multiplier for salary ranges
- 1.0325 2001/2002 inflationary multiplier for salary ranges
- 1.0600 2002/2003 inflationary multiplier for salary ranges
- 1.0300 2003/2004 inflationary multiplier for salary ranges
- 1.0300 2004/2005 inflationary multiplier for salary ranges
- 1.0300 2005/2006 inflationary multiplier for salary ranges
- 1.0500 2006/2007 inflationary multiplier for salary ranges
- 1.0300 2007/2008 inflationary multiplier for salary ranges

The single underlining represents the approved salary of the employee in each position for each fiscal year.

The accountant position hours were reduced during fiscal year 2002/2003. The salary is reduced proratedly based upon the actual hours worked. The budget for 2006-2007 assumed an average of 33 hours a week.

The salary matrix is based upon a 26 pay cycle.

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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**ADMINISTRATIVE
 DETAIL OF COMPUTER EXPENSE**

<u>Contractors</u>	
Network Support	\$ 16,000
DSL, DNS Hosting	1,000
<u>Support</u>	
Document Imaging Support Package (Oct. 1 - Sept. 30)	1,700
GBA IMS Support	2,800
GBA Equipment Master Support	600
Fund Balance32 Support Package (Oct. 1 - Sept. 30)	1,300
ArcGIS Support	400
<u>Software</u>	
Operating system upgrades	1,000
Virus protection/spam software	500
Miscellaneous software - new/upgrades	2,000
<u>Hardware</u>	
Webserver	4,000
Laptop or PC	1,500
Total	\$ 32,800

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET - WORKSHEET
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ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2001 Bond Issue	4,000,000	\$ 1,634,800	\$ 1,349,200	\$ 1,016,000
Interest expense - 2001 Bond Issue	2,962,000	1,210,569	999,083	752,348
Principal payment - 2002 Bond Issue	1,500,000	506,250	452,250	541,500
Interest expense - 2002 Bond Issue	2,113,125	713,180	637,107	762,838
Allocation of Debt Service Budget	\$ 10,575,125	\$ 4,064,799	\$ 3,437,640	\$ 3,072,686

Allocation to Townships of Debt Service Payments - Cash Flow

	Bond Debt Service Billings Dates	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2001 Bond Issue	12/1/2007	\$ 5,559,750	\$ 2,272,270	\$ 1,875,304	\$ 1,412,176
(C 40.87%, N 33.73%, P 25.40%)	6/1/2008	1,454,750	\$ 594,556	\$ 490,687	\$ 369,507
2002 Bond Issue	12/1/2007	2,584,688	872,333	779,283	933,072
(C 33.75%, N 30.15%, P 36.10%)	6/1/2008	1,047,187	353,425	315,727	378,035
Allocation of Bond Debt Service Payments		\$ 10,646,375	\$ 4,092,584	\$ 3,461,001	\$ 3,092,790

Note: The difference between the budget and the payments is a result of the accrual method used for recognition of the interest expense for budgeting purposes in compliance with GASB 34.