

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET DOCUMENT YEAR ENDING SEPTEMBER 30, 2009

Prepared by:

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

Reviewed by:

WTUA Finance Committee - July 16, 2008
Board of Commissioners Study Session - August 12, 2008

Approved by:

Board of Commissioners - August 25, 2008

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
--------------------------------	---------------------------------	--------------------------------	-------------------------------	------------------------	------------------------------------	---	--

OPERATIONS BUDGET

REVENUES

Township billings	\$ 11,756,702	\$ 13,081,793	\$ 13,081,793	\$ 9,210,296	\$ 12,116,082	\$ 13,965,801	6.76%	15.27%
Interest earnings & other	54,843	20,000	20,000	23,946	30,000	30,000	50.00%	0.00%
Total Revenues	<u>11,811,545</u>	<u>13,101,793</u>	<u>13,101,793</u>	<u>9,234,242</u>	<u>12,146,082</u>	<u>13,995,801</u>	6.82%	15.23%

EXPENDITURES

Sewage treatment charges	\$ 8,918,445	\$ 9,872,403	\$ 9,872,403	\$ 6,716,514	\$ 9,213,552	\$ 10,578,864	7.16%	14.82%
Operations and maintenance	1,434,018	1,869,447	1,869,447	1,169,367	1,594,140	2,045,754	9.43%	28.33%
Administrative	463,371	579,271	579,271	388,828	557,718	613,830	5.97%	10.06%
YCUA capacity rental	995,711	780,672	780,672	780,672	780,672	757,353	(2.99%)	(2.99%)
Total Expenditures	<u>11,811,545</u>	<u>13,101,793</u>	<u>13,101,793</u>	<u>9,055,381</u>	<u>12,146,082</u>	<u>13,995,801</u>	6.82%	15.23%

NET OPERATING INCOME	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,861</u>	<u>\$ -</u>	<u>\$ -</u>		
-----------------------------	-------------	-------------	-------------	-------------------	-------------	-------------	--	--

WORKING CAPITAL

Beginning balance	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000		
Revenues less expenditures	-	-	-	178,861	-	-		
Ending balance	<u>\$ 204,000</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>	<u>\$ 382,861</u>	<u>\$ 204,000</u>	<u>\$ 204,000</u>		

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	<u>\$ 10,856,375</u>	<u>\$ 10,575,125</u>	<u>\$ 10,575,125</u>	<u>\$ 9,324,158</u>	<u>\$ 10,575,125</u>	<u>\$ 11,250,190</u>		
---------------------------------	----------------------	----------------------	----------------------	---------------------	----------------------	----------------------	--	--

EXPENDITURES

Principal payment - 2001 Issue	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,500,000		
Interest expense - 2001 Issue	3,172,000	2,962,000	2,962,000	2,234,626	2,962,000	2,730,814		
Principal payment - 2002 Issue	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000		
Interest expense - 2002 Issue	2,184,375	2,113,125	2,113,125	1,589,532	2,113,125	2,019,376		
Total bond debt requirements	<u>\$ 10,856,375</u>	<u>\$ 10,575,125</u>	<u>\$ 10,575,125</u>	<u>\$ 9,324,158</u>	<u>\$ 10,575,125</u>	<u>\$ 11,250,190</u>		

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET
SUPPLEMENTAL INFORMATION
DETAIL WORKSHEETS**

*Sewage Treatment Charges
Operations & Maintenance Overview
Lower Rouge and Middle Rouge
Force Main, Collection System and Vehicle
Administrative
WTUA Tier 1 Compensation Matrix
Administrative-Detail of Computer Expense
Analysis of Bond Debt Service*

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
---	--	---	--	--------------------------------	---	---	--

SEWAGE TREATMENT CHARGES

Wayne County								
Sewage treatment charges	\$ 2,141,237	\$ 2,469,600	\$ 2,469,600	\$ 1,351,126	\$ 2,300,000	\$ 2,724,366	10.32%	18.45%
Fixed charges/excess flow	784,207	805,000	805,000	595,694	807,752	872,000	8.32%	7.95%
YCUA:								
Sewage treatment charges	5,858,977	6,522,203	6,522,203	4,724,221	6,400,000	6,889,498	5.63%	7.65%
Industrial pre-treatment charges	54,589	75,600	75,600	45,473	75,800	93,000	23.02%	22.69%
Lookback	79,435	-	-	-	(370,000)	-	(100.00%)	(100.00%)
Sewage Treatment Total	\$ 8,918,445	\$ 9,872,403	\$ 9,872,403	\$ 6,716,514	\$ 9,213,552	\$ 10,578,864	7.16%	14.82%

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	1,277,090	Oct 08 - Jun 09	1.38761	5.92%	\$ 1,772,103
Sewage treatment charges-projected rate	623,874	Jul 09 - Sept 09	1.52637	10.00%	952,263
Total flows Wayne County	1,900,964	Total treatment charges Wayne County	2,724,366		
Flows are a percentage of adjusted water purchased from DWSD					
Quarterly Fixed and Excess Flow Charges					
Canton Township					543,000
Northville Township					143,000
Plymouth Township					186,000
Total Quarterly Fixed and Excess Flow Charges					872,000
Total Wayne County					3,596,366
YCUA					
Sewage treatment charges	3,912,800	Oct 08 - Aug 09	1.609425	5.63%	6,297,358
Sewage treatment charges-projected rate	350,400	Sept - 09	1.689896	5.00%	592,140
Total flows YCUA	4,263,200	Total treatment charges YCUA	6,889,498		
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
Canton Township					18,600
Northville Township					27,800
Plymouth Township					46,600
Total YCUA IPP Charges					93,000
Total YCUA					6,982,498
Total Flows	6,164,164	Total Sewage Treatment Charges	\$ 10,578,864		

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

Audited 2005/2006 Actual	Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
---	---	--	---	--	--------------------------------	---	---	--

OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 645,519	\$ 704,256	\$ 909,135	\$ 909,135	\$ 544,870	\$ 749,265	\$ 972,774	7.00%	29.83%
Middle Rouge	364,649	399,504	484,872	484,872	332,672	471,595	592,448	22.19%	25.63%
Force Main	44,008	48,243	71,520	71,520	32,654	44,320	72,816	1.81%	64.30%
Collection System	185,771	278,332	396,420	396,420	256,906	324,060	399,716	0.83%	23.35%
Vehicle	2,731	3,683	7,500	7,500	2,265	4,900	8,000	6.67%	63.27%
Operation & Maintenance Total	\$ 1,242,678	\$ 1,434,018	\$ 1,869,447	\$ 1,869,447	\$ 1,169,367	\$ 1,594,140	\$ 2,045,754	9.43%	28.33%

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

Audited 2005/2006 Actual	Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-------------------------------	------------------------	------------------------------------	---	--

LOWER ROUGE

O&M Contractor	\$ 195,196	\$ 220,111	\$ 215,135	\$ 215,135	\$ 161,351	\$ 215,135	\$ 221,574	2.99%	2.99%
Parts	6,837	7,343	9,000	9,000	1,649	4,000	9,000	0.00%	125.00%
Communications	1,898	1,451	2,000	2,000	1,010	1,500	2,000	0.00%	33.33%
Instrumentation Service	-	-	3,000	3,000	-	500	7,000	133.33%	1300.00%
Alarm Monitoring	930	930	1,500	1,500	697	1,000	1,500	0.00%	50.00%
Prev/Predictive Maintenance	1,999	2,299	5,000	5,000	2,362	2,362	17,000	240.00%	619.73%
Permits/Licenses	61	61	100	100	61	62	200	100.00%	222.58%
Inspections	1,627	2,411	3,000	3,000	474	1,500	3,000	0.00%	100.00%
Janitorial	2,796	2,796	3,000	3,000	2,097	2,800	3,000	0.00%	7.14%
Floor Mats	796	253	500	500	262	400	500	0.00%	25.00%
General Maintenance	2,225	1,050	4,000	4,000	1,122	1,500	4,000	0.00%	166.67%
Lawn Maintenance	3,331	2,757	3,200	3,200	1,889	3,200	3,500	9.38%	9.38%
Snow Removal	1,399	1,436	3,000	3,000	3,606	3,606	3,000	0.00%	(16.81%)
Landscape Maintenance	2,055	1,792	2,600	2,600	246	2,000	2,500	(3.85%)	25.00%
Flow Meter Maintenance	4,050	1,505	4,100	4,100	3,052	3,600	4,000	(2.44%)	11.11%
Electric	327,989	374,789	462,000	462,000	310,784	425,000	502,000	8.66%	18.12%
Odor Control Chemicals	19,871	24,830	31,000	31,000	15,851	24,000	30,000	(3.23%)	25.00%
Natural Gas	10,782	8,055	15,000	15,000	11,772	12,500	15,000	0.00%	20.00%
Water/Sewer	21,779	27,079	33,000	33,000	19,137	30,000	35,000	6.06%	16.67%
Supplies and Tools	6,150	4,130	6,000	6,000	2,486	6,000	6,000	0.00%	0.00%
Fuel	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Corrective Maintenance	33,282	18,493	100,000	100,000	4,672	8,000	100,000	0.00%	1150.00%
Safety	466	685	2,000	2,000	290	600	2,000	0.00%	233.33%
Lower Rouge Total	\$ 645,519	\$ 704,256	\$ 909,135	\$ 909,135	\$ 544,870	\$ 749,265	\$ 972,774	7.00%	29.83%

\$3,000 + \$4,000 for Bristol annual maint

Added \$12,000 for switchgear cleaning and inspection

MIDDLE ROUGE

O&M Contractor	\$ 117,120	\$ 125,315	\$ 129,072	\$ 129,072	\$ 96,804	\$ 129,072	\$ 132,948	3.00%	3.00%
Parts	4,876	3,808	6,000	6,000	2,840	5,000	6,000	0.00%	20.00%
Communications	2,085	1,402	1,500	1,500	954	1,500	2,000	33.33%	33.33%
Instrumentation Service	-	-	3,000	3,000	-	500	7,000	133.33%	1300.00%
Alarm Monitoring	930	930	1,500	1,500	698	1,000	1,500	0.00%	50.00%
Prev/Predictive Maintenance	465	2,000	3,000	3,000	-	-	11,000	266.67%	100.00%
Inspections	1,582	2,540	3,500	3,500	349	1,500	3,000	(14.29%)	100.00%
Janitorial	4,008	4,008	4,500	4,500	3,006	4,008	4,500	0.00%	12.28%
Floor Mats	1,213	621	1,000	1,000	546	800	1,000	0.00%	25.00%
General Maintenance	860	507	5,000	5,000	380	600	5,000	0.00%	733.33%
Lawn Maintenance	7,892	7,246	8,000	8,000	4,598	8,000	8,500	6.25%	6.25%
Snow Removal	1,511	1,887	3,500	3,500	3,915	3,915	3,500	0.00%	(10.60%)
Landscape Maintenance	2,817	3,113	3,200	3,200	399	3,200	3,500	9.38%	9.38%
Flow Meter Maintenance	4,500	4,650	5,100	5,100	5,786	8,000	10,000	96.08%	25.00%
Electric	135,093	150,069	172,000	172,000	138,867	195,000	225,000	30.81%	15.38%
Odor Control Chemicals	30,712	35,424	49,000	49,000	42,917	60,000	79,000	61.22%	31.67%
Natural Gas	19,017	13,770	25,000	25,000	18,019	20,000	25,000	0.00%	25.00%
Water/Sewer	8,431	13,458	13,000	13,000	5,036	14,000	16,000	23.08%	14.29%
Supplies and Tools	5,822	2,359	6,000	6,000	2,623	5,000	6,000	0.00%	20.00%
Corrective Maintenance	14,558	26,269	40,000	40,000	4,695	10,000	40,000	0.00%	300.00%
Safety	1,157	128	2,000	2,000	240	500	2,000	0.00%	300.00%
Middle Rouge Total	\$ 364,649	\$ 399,504	\$ 484,872	\$ 484,872	\$ 332,672	\$ 471,595	\$ 592,448	22.19%	25.63%

\$3,000 + \$4000 for Bristol Babcock annual maint

Added \$8,000 for switchgear cleaning and inspections

Includes increase of chemical use noted in May and June 2008

WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009

Audited 2005/2006 Actual	Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-------------------------------	------------------------	------------------------------------	---	--

FORCE MAIN

O&M Contractor	\$ 39,036	\$ 41,772	\$ 43,020	\$ 43,020	\$ 32,265	\$ 43,020	\$ 44,316	3.01%	3.01%
Parts	2,051	560	5,000	5,000	97	500	5,000	0.00%	900.00%
Communications	458	394	1,000	1,000	227	400	1,000	0.00%	150.00%
Permits	-	-	500	500	-	-	500	0.00%	100.00%
Grounds Maintenance	-	82	500	500	-	100	500	0.00%	400.00%
Supplies and Tools	364	143	1,000	1,000	65	300	1,000	0.00%	233.33%
Corrective Maintenance	2,099	5,292	20,000	20,000	-	-	20,000	0.00%	100.00%
Safety	-	-	500	500	-	-	500	0.00%	100.00%
Force Main Total	\$ 44,008	\$ 48,243	\$ 71,520	\$ 71,520	\$ 32,654	\$ 44,320	\$ 72,816	1.81%	64.30%

COLLECTION SYSTEM

O&M Contractor	\$ 39,036	\$ 41,772	\$ 43,020	\$ 43,020	\$ 32,265	\$ 43,020	\$ 44,316	3.01%	3.01%
Infrastructure Maintenance	71,025	109,255	125,000	125,000	100,235	102,000	125,000	0.00%	22.55%
Parts	131	395	500	500	-	200	500	0.00%	150.00%
Communications	2,066	1,809	2,100	2,100	1,228	1,900	2,100	0.00%	10.53%
Instrumentation Service	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Prev/Predictive Maintenance	1,636	1,459	3,000	3,000	1,498	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	-	58	200	200	-	-	200	0.00%	100.00%
Flow Meter Maintenance	48,824	65,207	103,000	103,000	67,178	98,000	105,000	1.94%	7.14%
Miss Dig	2,839	2,896	3,100	3,100	2,940	2,940	3,100	0.00%	5.44%
Electric	7,310	8,255	10,000	10,000	6,333	8,800	10,000	0.00%	13.64%
Odor Control Chemicals	-	-	500	500	-	-	500	0.00%	100.00%
Supplies and Tools	506	933	1,000	1,000	22	500	1,000	0.00%	100.00%
Fuel	-	772	1,000	1,000	-	-	1,000	0.00%	100.00%
Flow Meters	-	9,705	40,000	40,000	25,759	35,000	40,000	0.00%	14.29%
Corrective Maintenance	12,198	35,338	60,000	60,000	19,378	30,000	60,000	0.00%	100.00%
Safety	200	478	1,000	1,000	70	200	1,000	0.00%	400.00%
Collection System Total	\$ 185,771	\$ 278,332	\$ 396,420	\$ 396,420	\$ 256,906	\$ 324,060	\$ 399,716	0.83%	23.35%

VEHICLE

Parts	\$ 195	\$ 61	\$ 500	\$ 500	\$ 31	\$ 200	\$ 500	0.00%	150.00%
Prev/Predictive Maintenance	92	129	1,000	1,000	66	200	1,000	0.00%	400.00%
License Tabs	-	15	-	-	-	-	-	0.00%	0.00%
Fuel	2,380	2,486	4,000	4,000	2,168	3,500	4,500	12.50%	28.57%
Corrective Maintenance	64	992	2,000	2,000	-	1,000	2,000	0.00%	100.00%
Vehicle Totals	\$ 2,731	\$ 3,683	\$ 7,500	\$ 7,500	\$ 2,265	\$ 4,900	\$ 8,000	6.67%	63.27%

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

Audited 2005/2006 Actual	Audited 2006/2007 Actual	Approved 2007/2008 Budget	Amended 2007/2008 Budget	Current YTD (@ 6/30/08)	Projected 2007/2008	Recommended 2008/2009 Budget	% Variance Over/(Under) 2007/2008 Budget	% Variance Over/(Under) 2007/2008 Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-------------------------------	------------------------	------------------------------------	---	--

ADMINISTRATIVE

Salaries & Fringe Benefits

Director of Operations	\$ 73,828	\$ 76,043	\$ 78,920	\$ 78,920	\$ 58,646	\$ 78,920	\$ 80,976	2.61%	2.61%
Accountant	41,999	44,597	47,323	47,323	34,783	45,918	48,557	2.61%	5.75%
Administrative Assistant	41,133	43,190	44,828	44,828	33,365	44,828	45,997	2.61%	2.61%
Construction Management Observer	33,772	9,525	20,000	20,000	2,963	7,000	10,000	(50.00%)	42.86%
Overtime	-	-	500	500	-	-	500	0.00%	100.00%
Sick pay accrual	5,000	5,000	5,000	5,000	3,752	5,000	5,000	0.00%	0.00%
Temporary Services	-	-	5,000	5,000	-	-	5,000	0.00%	100.00%
FICA	14,553	13,204	14,700	14,700	10,666	13,600	14,300	(2.72%)	5.15%
Workers Comp Insurance	797	1,144	1,500	1,500	925	925	1,500	0.00%	62.16%
Health Insurance	40,071	41,912	49,000	49,000	36,023	46,600	55,000	12.24%	18.03%
Vision Plan	628	90	1,200	1,200	674	1,274	1,200	0.00%	(5.81%)
Dental Insurance	3,889	4,081	4,500	4,500	3,182	4,283	4,600	2.22%	7.40%
STD/LTD/Life Insurance	3,874	4,165	5,000	5,000	3,467	4,626	5,000	0.00%	8.08%
Education Expense	-	-	3,000	3,000	-	-	3,000	0.00%	100.00%
Pension Plan Expense	23,544	24,574	25,800	25,800	19,019	25,500	26,500	2.71%	3.92%
Subtotal	283,088	267,525	306,271	306,271	207,465	278,474	307,130	0.28%	10.29%

Pay increase is 3%, but shows less, because 1 less day of pay in next fiscal year

Reimbursable Expenses

Training/Conference	2,308	745	3,000	3,000	723	1,000	3,000	0.00%	200.00%
Travel/Meal Reimbursement	18	-	500	500	-	-	500	0.00%	100.00%
Mileage Reimbursement	2,149	1,240	3,000	3,000	992	1,500	3,000	0.00%	100.00%
Subtotal	4,475	1,985	6,500	6,500	1,715	2,500	6,500	0.00%	160.00%

Office Expenses

Supplies	1,847	1,950	3,000	3,000	1,301	2,000	3,000	0.00%	50.00%
Computer	13,527	18,791	32,800	32,800	14,914	30,000	31,400	(4.27%)	4.67%
Equipment/Furniture	2,206	-	5,000	5,000	270	2,000	5,000	0.00%	150.00%
Printing/Copying	1,162	847	2,000	2,000	577	900	2,000	0.00%	122.22%
Postage	1,180	645	1,500	1,500	341	700	1,500	0.00%	114.29%
Telephone	3,927	2,704	3,500	3,500	1,656	2,300	3,000	(14.29%)	30.43%
Newspapers/Publications	1,106	540	2,000	2,000	584	1,000	2,000	0.00%	100.00%
Outside Services	1,253	1,254	2,000	2,000	955	1,400	2,000	0.00%	42.86%
Memberships/Dues	772	699	1,000	1,000	902	1,200	1,500	50.00%	25.00%
Miscellaneous	110	260	500	500	251	500	500	0.00%	0.00%
Subtotal	27,090	27,690	53,300	53,300	21,751	42,000	51,900	(2.63%)	23.57%

Outside Services

Legal-Consulting	56,396	46,927	50,000	50,000	46,923	70,000	60,000	20.00%	(14.29%)
Other Legal	750	2,918	5,000	5,000	8,880	20,000	25,000	400.00%	25.00%
Audit	9,500	9,800	10,200	10,200	10,200	10,200	13,300	30.39%	30.39%
Financial Consulting	8,760	7,291	15,000	15,000	3,985	15,000	15,000	0.00%	0.00%
Indirect Engineering Services	13,174	8,654	18,000	18,000	5,746	10,000	20,000	11.11%	100.00%
Bank & Bond Services	3,090	2,910	5,000	5,000	2,630	3,500	5,000	0.00%	42.86%
Insurance Services	79,785	87,671	110,000	110,000	79,533	106,044	110,000	0.00%	3.73%
Subtotal	171,455	166,171	213,200	213,200	157,897	234,744	248,300	16.46%	5.77%

Increased for arbitration \$15,000 and contested case for storm water \$5,000 + \$5,000 Other

Administrative Total **\$ 486,108** **\$ 463,371** **\$ 579,271** **\$ 579,271** **\$ 388,828** **\$ 557,718** **\$ 613,830** 5.97% 10.06%

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET - WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

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	<u>\$26,153</u>	\$27,199	\$28,287	\$29,419	\$30,595	\$31,819
		1997/1998	\$23,808	\$24,760	\$25,751	<u>\$26,781</u>	\$27,852	<u>\$28,966</u>	\$30,125	\$31,329	\$32,583
		1998/1999	\$23,808	\$24,760	\$25,751	\$26,781	\$27,852	\$28,966	<u>\$30,125</u>	\$31,329	\$32,583
		1999/2000	\$24,165	\$25,132	\$26,137	\$27,182	\$28,270	\$29,400	\$30,577	<u>\$31,799</u>	\$33,071
		2000/2001	\$25,132	\$26,137	\$27,182	\$28,270	\$29,400	\$30,576	\$31,800	\$33,071	<u>\$34,394</u>
		2001/2002	\$25,949	\$26,986	\$28,065	\$29,189	\$30,356	\$31,570	\$32,834	\$34,146	<u>\$35,512</u>
		2002/2003	\$27,506	\$28,606	\$29,749	\$30,940	\$32,177	\$33,464	\$34,804	\$36,195	<u>\$37,643</u>
		2003/2004	\$28,331	\$29,464	\$30,642	\$31,868	\$33,142	\$34,468	\$35,848	\$37,280	<u>\$38,772</u>
		2004/2005	\$29,181	\$30,348	\$31,561	\$32,824	\$34,136	\$35,502	\$36,923	\$38,399	<u>\$39,935</u>
		2005/2006	\$30,056	\$31,258	\$32,508	\$33,809	\$35,160	\$36,567	\$38,031	\$39,551	<u>\$41,133</u>
		2006/2007	\$31,559	\$32,821	\$34,133	\$35,499	\$36,918	\$38,395	\$39,933	\$41,529	<u>\$43,190</u>
		2007/2008	\$32,506	\$33,806	\$35,157	\$36,564	\$38,026	\$39,547	\$41,131	\$42,775	<u>\$44,486</u>
2008/2009	\$33,481	\$34,820	\$36,212	\$37,661	\$39,167	\$40,733	\$42,365	\$44,058	<u>\$45,821</u>		
Accountant	non-exempt	1996/1997	\$29,750	<u>\$30,940</u>	\$32,178	\$33,465	\$34,803	\$36,195	\$37,643	\$39,149	\$40,715
		1997/1998	\$30,464	\$31,683	\$32,950	<u>\$34,268</u>	\$35,638	\$37,064	\$38,546	\$40,089	\$41,692
		1998/1999	\$30,464	\$31,683	\$32,950	\$34,268	<u>\$35,638</u>	\$37,064	\$38,546	\$40,089	\$41,692
		1999/2000	\$30,921	\$32,158	\$33,445	\$34,782	\$36,173	<u>\$37,620</u>	\$39,125	\$40,690	\$42,318
		2000/2001	\$32,158	\$33,444	\$34,782	\$36,173	\$37,620	\$39,124	<u>\$40,690</u>	\$42,318	\$44,010
		2001/2002	\$33,203	\$34,531	\$35,912	\$37,349	\$38,843	\$40,396	\$42,012	<u>\$43,693</u>	\$45,440
		2002/2003	\$35,195	\$36,603	\$38,067	\$39,590	\$41,173	\$42,819	\$44,533	\$46,315	<u>\$48,167</u>
		2003/2004	\$36,251	\$37,701	\$39,209	\$40,777	\$42,408	\$44,104	\$45,869	\$47,704	<u>\$49,612</u>
		2004/2005	\$37,339	\$38,832	\$40,385	\$42,001	\$43,681	\$45,427	\$47,245	\$49,136	<u>\$51,100</u>
		2005/2006	\$38,459	\$39,997	\$41,597	\$43,261	\$44,991	\$46,790	\$48,663	\$50,610	<u>\$52,633</u>
		2006/2007	\$40,382	\$41,997	\$43,677	\$45,424	\$47,241	\$49,130	\$51,096	\$53,141	<u>\$55,265</u>
		2007/2008	\$41,593	\$43,257	\$44,987	\$46,787	\$48,658	\$50,604	\$52,629	\$54,735	<u>\$56,923</u>
2008/2009	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>		

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
	1.0300	2008/2009 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 2008-2009 assumed an average of 33 hours a week.

The salary matrix is based upon a 26 pay cycle.

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET - WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

**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)	1,200
GBA IMS Support	2,800
GBA Equipment Master Support	600
Fund Balance32 Support Package (Oct. 1 - Sept. 30)	400
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>	
Server	4,000
Laptop or PC	1,500
Total	\$ 31,400

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ANNUAL BUDGET - WORKSHEET
OCTOBER 1, 2008 - SEPTEMBER 30, 2009**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2001 Bond Issue	4,500,000	\$ 1,839,150	\$ 1,517,850	\$ 1,143,000
Interest expense - 2001 Bond Issue	2,730,814	1,116,083	921,104	693,627
Principal payment - 2002 Bond Issue	2,000,000	675,000	603,000	722,000
Interest expense - 2002 Bond Issue	2,019,376	681,539	608,842	728,995
Allocation of Debt Service Budget	<u>\$ 11,250,190</u>	<u>\$ 4,311,772</u>	<u>\$ 3,650,796</u>	<u>\$ 3,287,622</u>

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	12/1/2008	\$ 5,954,750	\$ 2,433,706	\$ 2,008,537	\$ 1,512,507
(C 40.87%, N 33.73%, P 25.40%)	6/1/2009	1,336,625	\$ 546,279	\$ 450,843	\$ 339,503
2002 Bond Issue	12/1/2008	3,047,188	1,028,426	918,727	1,100,035
(C 33.75%, N 30.15%, P 36.10%)	6/1/2009	997,187	336,551	300,652	359,984
Allocation of Bond Debt Service Payments		<u>\$ 11,335,750</u>	<u>\$ 4,344,962</u>	<u>\$ 3,678,759</u>	<u>\$ 3,312,029</u>

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.