

# **Western Townships Utilities Authority**

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SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

## **AMENDED BUDGET**

**YEAR ENDING SEPTEMBER 30, 2010**

DATE: OCTOBER 26, 2009

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
AMENDED BUDGET - OCTOBER 26, 2009  
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**

Audited 2007/2008 Actual	Approved 2008/2009 Budget	Amended 2008/2009 Budget	Projected 2008/2009	Approved 2009/2010 Budget	Recommended 2009/2010 Amended Budget
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**OPERATIONS BUDGET**

**REVENUES**

Township billings	\$ 11,769,037	\$ 13,965,801	\$ 13,965,801	\$ 13,091,423	\$ 13,747,347	\$ 13,747,347
Interest earnings & other income(loss)	35,003	30,000	10,000	(700)	10,000	10,000
<b>Total Revenues</b>	<b>11,804,040</b>	<b>13,995,801</b>	<b>13,975,801</b>	<b>13,090,723</b>	<b>13,757,347</b>	<b>13,757,347</b>

**EXPENDITURES**

Sewage treatment charges	\$ 8,969,957	\$ 10,578,864	\$ 10,431,264	\$ 9,862,926	\$ 10,375,966	\$ 10,375,966
Operations and maintenance	1,545,658	2,045,754	1,875,754	1,597,224	2,035,427	2,035,427
Administrative	507,753	613,830	911,430	873,220	613,509	613,509
YCUA capacity rental	780,672	757,353	757,353	757,353	732,445	732,445
<b>Total Expenditures</b>	<b>11,804,040</b>	<b>13,995,801</b>	<b>13,975,801</b>	<b>13,090,723</b>	<b>13,757,347</b>	<b>13,757,347</b>

**NET OPERATING INCOME**

<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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**WORKING CAPITAL**

Beginning balance	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000
Revenues less expenditures	-	-	-	-	-	-
<b>Ending balance</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>

**DEBT SERVICE BUDGET**

**REVENUES**

Bond debt billings to townships	\$ 10,856,375	\$ 11,250,190	\$ 11,250,190	\$ 11,250,190	\$ 10,963,468	<b>\$ 10,994,000</b>
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**EXPENDITURES**

Principal payment - 2001 Issue	\$ 4,000,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,550,000	\$ 4,550,000
Interest expense - 2001 Issue	3,172,000	2,730,814	2,730,814	2,730,814	2,494,093	<b>668,312</b>
Principal payment - 2002 Issue	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest expense - 2002 Issue	2,184,375	2,019,376	2,019,376	2,019,376	1,919,375	1,919,375
Principal payment - 2009 Issue	-	-	-	-	-	-
Interest expense - 2009 Issue	-	-	-	-	-	<b>1,856,313</b>
<b>Total bond debt requirements</b>	<b>\$ 10,856,375</b>	<b>\$ 11,250,190</b>	<b>\$ 11,250,190</b>	<b>\$ 11,250,190</b>	<b>\$ 10,963,468</b>	<b>\$ 10,994,000</b>

**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, 2009 - SEPTEMBER 30, 2010**

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**SEWAGE TREATMENT CHARGES**

<b>Wayne County</b>								
Sewage treatment charges	\$ 2,189,744	\$ 2,724,366	\$ 2,724,366	\$ 1,589,999	\$ 2,587,000	\$ 2,883,903	5.86%	11.48%
Fixed charges/excess flow	805,812	872,000	877,000	630,355	876,755	1,012,000	15.39%	15.43%
SRF Payments	-	-	-	-	-	25,000	100.00%	100.00%
<b>YCUA:</b>								
Sewage treatment charges	6,288,938	6,889,498	6,736,898	4,688,921	6,272,000	6,353,063	(5.70%)	1.29%
Industrial pre-treatment charges	72,757	93,000	93,000	57,599	91,000	102,000	9.68%	12.09%
Lookback FY06 & FY08	(387,294)	-	-	150,171	36,171	-	0.00%	(100.00%)
<b>Sewage Treatment Total</b>	<b>\$ 8,969,957</b>	<b>\$ 10,578,864</b>	<b>\$ 10,431,264</b>	<b>\$ 7,117,045</b>	<b>\$ 9,862,926</b>	<b>\$ 10,375,966</b>	<b>(0.53%)</b>	<b>5.20%</b>

**SEWAGE TREATMENT DETAIL CALCULATIONS**

Treatment Agency	Estimated Flows (1,000 gallons)	Period (from/to)	Rate (1,000 gallons)	Rate Change (%)	Projected Cost (\$)
<b>Wayne County</b>					
Sewage treatment charges	1,339,565	Oct 09 - Jun 10	1.40632	1.35%	\$ 1,883,857
Sewage treatment charges-projected rate	646,463	Jul 10 - Sept 10	1.54695	10.00%	1,000,046
Total flows Wayne County	<u>1,986,028</u>	Total treatment charges Wayne County	<u>2,883,903</u>		
Flows are a percentage of adjusted water purchased from DWSD					
Quarterly Fixed and Excess Flow Charges (Based upon 5 year average flow)					
Canton Township					622,000
Northville Township					182,000
Plymouth Township					208,000
Total Quarterly Fixed and Excess Flow Charges					<u>1,012,000</u>
Rouge Valley SRF Project (First year-Interest only Allocation based upon 5 year average flow)					
Canton Township					14,700
Northville Township					5,300
Plymouth Township					5,000
Total Rouge Valley SRF Project Payments					<u>25,000</u>
<b>Total Wayne County</b>					<u>3,920,903</u>
<b>YCUA</b>					
Sewage treatment charges	3,685,000	Oct 09 - Aug 10	1.575856	-2.09%	5,807,029
Sewage treatment charges-projected rate	330,000	Sept - 10	1.654649	5.00%	546,034
Total flows YCUA	<u>4,015,000</u>	Total treatment charges YCUA	<u>6,353,063</u>		
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
Canton Township					28,700
Northville Township					22,300
Plymouth Township					51,000
Total YCUA IPP Charges					<u>102,000</u>
<b>Total YCUA</b>					<u>6,455,063</u>
<b>Total Flows</b>	<u>6,001,028</u>	<b>Total Sewage Treatment Charges</b>	<u>\$ 10,375,966</u>		

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET WORKSHEET  
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**

<b>Audited 2006/2007 Actual</b>	<b>Audited 2007/2008 Actual</b>	<b>Approved 2008/2009 Budget</b>	<b>Amended 2008/2009 Budget</b>	<b>Current YTD (@ 6/30/09)</b>	<b>Projected 2008/2009</b>	<b>Approved 2009/2010 Budget</b>	<b>% Variance Over/(Under) 2008/2009 Budget</b>	<b>% Variance Over/(Under) 2008/2009 Projected</b>
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**OPERATIONS AND MAINTENANCE OVERVIEW**

Lower Rouge	\$ 704,256	\$ 732,348	\$ 972,774	\$ 877,774	\$ 563,330	\$ 767,057	\$ 982,061	11.88%	28.03%
Middle Rouge	399,504	443,518	592,448	567,448	306,205	445,743	562,220	(0.92%)	26.13%
Force Main	48,243	43,643	72,816	62,816	34,833	46,916	91,016	44.89%	94.00%
Collection System	278,332	322,106	399,716	359,716	161,636	332,181	392,130	9.01%	18.05%
Vehicle	3,683	4,043	8,000	8,000	3,456	5,327	8,000	0.00%	50.18%
<b>Operation &amp; Maintenance Total</b>	<b>\$ 1,434,018</b>	<b>\$ 1,545,658</b>	<b>\$ 2,045,754</b>	<b>\$ 1,875,754</b>	<b>\$ 1,069,460</b>	<b>\$ 1,597,224</b>	<b>\$ 2,035,427</b>	<b>8.51%</b>	<b>27.44%</b>

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET WORKSHEET  
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**

	Audited 2006/2007 Actual	Audited 2007/2008 Actual	Approved 2008/2009 Budget	Amended 2008/2009 Budget	Current YTD (@ 6/30/09)	Projected 2008/2009	Approved 2009/2010 Budget	% Variance Over/(Under) 2008/2009 Budget	% Variance Over/(Under) 2008/2009 Projected	
<b>LOWER ROUGE</b>										
O&M Contractor	\$ 220,111	\$ 215,134	\$ 221,574	\$ 221,574	\$ 166,180	\$ 221,574	\$ 268,361	21.12%	21.12%	:This was increased LY for Bristol annual maint \$4000
Parts	7,343	3,601	9,000	9,000	6,597	9,000	9,000	0.00%	0.00%	:\$5,000 training OMI staff SCADA programming, \$4,000 Bristol maint
Communications	1,451	1,362	2,000	2,000	1,085	1,700	2,000	0.00%	17.65%	:This was increase by \$12,000 for switchgear cleaning and inspection
Instrumentation Service	-	402	7,000	7,000	-	3,000	9,000	28.57%	200.00%	
Alarm Monitoring	930	930	1,500	1,500	698	1,000	1,500	0.00%	50.00%	:Added \$500 for additional driveway to plow
Prev/Predictive Maintenance	2,299	2,362	17,000	17,000	14,453	17,000	5,000	(70.59%)	(70.59%)	
Permits/Licenses	61	61	200	200	61	100	200	0.00%	100.00%	
Inspections	2,411	774	3,000	3,000	1,005	1,500	3,000	0.00%	100.00%	:Added \$500 for expanded facilities, will see larger increase here next FY10-11
Janitorial	2,796	2,788	3,000	3,000	2,025	2,700	3,000	0.00%	11.11%	
Floor Mats	253	409	500	500	434	600	500	0.00%	(16.67%)	:Add'l meters with expanded facility
General Maintenance	1,050	1,122	4,000	4,000	1,654	2,100	4,000	0.00%	90.48%	
Lawn Maintenance	2,757	3,003	3,500	3,500	1,376	3,500	3,500	0.00%	0.00%	
Snow Removal	1,436	3,606	3,000	3,000	2,880	2,880	3,500	16.67%	21.53%	:Increased costs for expanded facility unknown. This is a guess
Landscape Maintenance	1,792	1,563	2,500	2,500	422	1,500	3,000	20.00%	100.00%	
Flow Meter Maintenance	1,505	3,052	4,000	4,000	2,459	3,500	4,500	12.50%	28.57%	
Electric	374,789	416,971	502,000	480,000	305,643	420,000	500,000	4.17%	19.05%	
Odor Control Chemicals	24,830	20,687	30,000	7,000	6,448	6,500	-	(100.00%)	(100.00%)	:Hypochlorite no longer needed. Watch for FY10-11 for costs for carbon replacement
Natural Gas	8,055	12,016	15,000	15,000	10,437	12,000	20,000	33.33%	66.67%	
Water/Sewer	27,079	26,702	35,000	35,000	16,788	27,000	32,000	(8.57%)	18.52%	:Additional building to heat
Supplies and Tools	4,130	10,260	6,000	6,000	2,417	6,000	8,000	33.33%	33.33%	
Fuel	-	-	1,000	1,000	3,503	3,503	2,000	100.00%	(42.91%)	:Per Jack will have generator topped off in July each year. Generator is now being run once per week to keep lubricated
Corrective Maintenance	18,493	5,253	100,000	50,000	15,582	20,000	100,000	100.00%	400.00%	
Safety	685	290	2,000	2,000	1,183	400	-	(100.00%)	(100.00%)	
<b>Lower Rouge Total</b>	<b>\$ 704,256</b>	<b>\$ 732,348</b>	<b>\$ 972,774</b>	<b>\$ 877,774</b>	<b>\$ 563,330</b>	<b>\$ 767,057</b>	<b>\$ 982,061</b>	<b>11.88%</b>	<b>28.03%</b>	:Moving to supplies and tools. Eliminating this classification for all departments.
<b>MIDDLE ROUGE</b>										
O&M Contractor	\$ 125,315	\$ 129,072	\$ 132,948	\$ 132,948	\$ 99,711	\$ 132,948	\$ 161,020	21.12%	21.12%	:This was increased LY for \$4,000 for Bristol annual maint
Parts	3,808	3,234	6,000	6,000	2,338	6,000	6,000	0.00%	0.00%	
Communications	1,402	1,285	2,000	2,000	1,007	1,500	2,000	0.00%	33.33%	
Instrumentation Service	-	353	7,000	7,000	-	3,000	9,000	28.57%	200.00%	:\$5,000 training OMI staff SCADA programming, \$4000, BB maint
Alarm Monitoring	930	943	1,500	1,500	737	1,000	1,500	0.00%	50.00%	
Prev/Predictive Maintenance	2,000	-	11,000	11,000	6,953	7,000	3,000	(72.73%)	(57.14%)	:This was increase LY for \$8,000 switchgear cleaning and inspections
Inspections	2,540	649	3,000	3,000	954	1,500	3,000	0.00%	100.00%	
Janitorial	4,008	3,999	4,500	4,500	2,925	3,900	4,500	0.00%	15.38%	
Floor Mats	621	723	1,000	1,000	599	800	1,000	0.00%	25.00%	
General Maintenance	507	507	5,000	5,000	488	1,000	5,000	0.00%	400.00%	
Lawn Maintenance	7,246	7,464	8,500	8,500	3,750	8,500	8,500	0.00%	0.00%	
Snow Removal	1,887	3,915	3,500	3,500	3,595	3,595	4,000	14.29%	11.27%	:Did not mulch at LR or MR FY08-09, we will need to do it FY09-10
Landscape Maintenance	3,113	2,700	3,500	3,500	329	2,000	3,700	5.71%	85.00%	
Flow Meter Maintenance	4,650	7,673	10,000	10,000	4,078	10,000	10,000	0.00%	0.00%	
Electric	150,069	179,502	225,000	210,000	115,649	161,000	190,000	(9.52%)	18.01%	
Odor Control Chemicals	35,424	59,354	79,000	79,000	24,061	45,000	66,000	(16.46%)	46.67%	
Natural Gas	13,770	18,291	25,000	25,000	17,210	18,000	21,000	(16.00%)	16.67%	
Water/Sewer	13,458	9,311	16,000	16,000	5,725	12,000	15,000	(6.25%)	25.00%	
Supplies and Tools	2,359	5,724	6,000	6,000	1,646	6,000	8,000	33.33%	33.33%	
Corrective Maintenance	26,269	8,579	40,000	30,000	14,450	20,000	40,000	33.33%	100.00%	
Safety	128	240	2,000	2,000	-	1,000	-	(100.00%)	(100.00%)	
<b>Middle Rouge Total</b>	<b>\$ 399,504</b>	<b>\$ 443,518</b>	<b>\$ 592,448</b>	<b>\$ 567,448</b>	<b>\$ 306,205</b>	<b>\$ 445,743</b>	<b>\$ 562,220</b>	<b>(0.92%)</b>	<b>26.13%</b>	

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**FORCE MAIN**

O&M Contractor	\$ 41,772	\$ 43,020	\$ 44,316	\$ 44,316	\$ 33,237	\$ 44,316	\$ 62,516	41.07%	41.07%
Parts	560	116	5,000	5,000	1,329	2,000	5,000	0.00%	150.00%
Communications	394	309	1,000	1,000	258	400	1,000	0.00%	150.00%
Permits	-	-	500	500	-	-	500	0.00%	100.00%
Grounds Maintenance	82	-	500	500	-	-	500	0.00%	100.00%
Supplies and Tools	143	198	1,000	1,000	9	200	1,500	50.00%	650.00%
Corrective Maintenance	5,292	-	20,000	10,000	-	-	20,000	100.00%	100.00%
Safety	-	-	500	500	-	-	-	(100.00%)	0.00%
<b>Force Main Total</b>	<b>\$ 48,243</b>	<b>\$ 43,643</b>	<b>\$ 72,816</b>	<b>\$ 62,816</b>	<b>\$ 34,833</b>	<b>\$ 46,916</b>	<b>\$ 91,016</b>	44.89%	94.00%

**COLLECTION SYSTEM**

O&M Contractor	\$ 41,772	\$ 43,020	\$ 44,316	\$ 44,316	\$ 33,237	\$ 44,316	\$ 44,830	1.16%	1.16%
Infrastructure Maintenance	109,255	115,043	125,000	125,000	19,500	125,000	100,000	(20.00%)	(20.00%)
Parts	395	738	500	500	265	500	1,000	100.00%	100.00%
Communications	1,809	1,655	2,100	2,100	1,297	1,800	2,000	(4.76%)	11.11%
Instrumentation Service	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Prev/Predictive Maintenance	1,459	1,498	3,000	3,000	1,500	1,500	3,000	0.00%	100.00%
Inspections	-	-	1,000	1,000	12	12	1,000	0.00%	8233.33%
Building Maintenance	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Grounds Maintenance	58	-	200	200	-	453	200	0.00%	(55.85%)
Flow Meter Maintenance	65,207	91,828	105,000	105,000	82,244	105,000	112,000	6.67%	6.67%
Miss Dig	2,896	2,940	3,100	3,100	2,940	3,000	3,100	0.00%	3.33%
Electric	8,255	8,228	10,000	10,000	6,545	9,000	10,000	0.00%	11.11%
Odor Control Chemicals	-	-	500	500	-	-	-	(100.00%)	0.00%
Supplies and Tools	933	1,318	1,000	1,000	-	500	2,000	100.00%	300.00%
Fuel	772	-	1,000	1,000	634	1,000	1,000	0.00%	0.00%
Flow Meters	9,705	34,394	40,000	20,000	8,976	20,000	50,000	150.00%	150.00%
Corrective Maintenance	35,338	21,374	60,000	40,000	4,486	20,000	60,000	50.00%	200.00%
Safety	478	70	1,000	1,000	-	100	-	(100.00%)	(100.00%)
<b>Collection System Total</b>	<b>\$ 278,332</b>	<b>\$ 322,106</b>	<b>\$ 399,716</b>	<b>\$ 359,716</b>	<b>\$ 161,636</b>	<b>\$ 332,181</b>	<b>\$ 392,130</b>	9.01%	18.05%

:Increase due to 3% cost increase and additional sites for testing

:This was originally for carbon for an industry that is no longer in operation

**VEHICLE**

Parts	\$ 61	\$ 108	\$ 500	\$ 500	\$ 5	\$ 100	\$ 500	0.00%	400.00%
Prev/Predictive Maintenance	129	94	1,000	1,000	101	200	1,000	0.00%	400.00%
License Tabs	15	-	-	-	-	-	-	0.00%	0.00%
Fuel	2,486	2,911	4,500	4,500	1,323	3,000	4,500	0.00%	50.00%
Corrective Maintenance	992	930	2,000	2,000	2,027	2,027	2,000	0.00%	(1.33%)
<b>Vehicle Totals</b>	<b>\$ 3,683</b>	<b>\$ 4,043</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 3,456</b>	<b>\$ 5,327</b>	<b>\$ 8,000</b>	0.00%	50.18%

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:Pay increase is 0%, but shows less, because last year actual pay increase was less than budgeted

**ADMINISTRATIVE**

**Salaries & Fringe Benefits**

Director of Operations	\$ 76,043	\$ 78,920	\$ 80,976	\$ 80,976	\$ 59,437	\$ 80,477	\$ 80,755	(0.27%)	(0.27%)	0.35%
Accountant	44,597	46,421	48,557	48,557	38,279	48,557	48,557	0.00%	0.00%	0.00%
Administrative Assistant	43,190	44,828	45,997	45,997	34,013	45,997	45,997	0.00%	0.00%	0.00%
Construction Management Observer	9,525	5,175	10,000	8,000	3,300	6,000	5,800	(42.00%)	(27.50%)	(3.33%)
Overtime	-	-	500	-	-	-	-	(100.00%)	0.00%	0.00%
Sick pay accrual	5,000	5,000	5,000	5,000	3,752	5,000	5,000	0.00%	0.00%	0.00%
Temporary Services	-	-	5,000	-	-	-	5,000	0.00%	100.00%	100.00%
FICA	13,204	13,378	14,300	14,100	10,097	13,900	13,900	(2.80%)	(1.42%)	0.00%
Workers Comp Insurance	1,144	925	1,500	1,000	669	669	1,200	(20.00%)	20.00%	79.37%
Health Insurance	41,912	46,589	55,000	52,000	38,124	52,000	56,000	1.82%	7.69%	7.69%
Vision Plan	90	674	1,200	1,200	200	1,200	1,200	0.00%	0.00%	0.00%
Dental Insurance	4,081	4,283	4,600	4,500	3,339	4,500	4,800	4.35%	6.67%	6.67%
STD/LTD/Life Insurance	4,165	4,626	5,000	5,100	3,721	5,100	5,900	18.00%	15.69%	15.69%
Education Expense	-	-	3,000	-	-	-	3,000	0.00%	100.00%	100.00%
Pension Plan Expense	24,574	25,525	26,500	26,400	19,759	26,300	26,300	(0.75%)	(0.38%)	0.00%
<b>Subtotal</b>	<b>267,525</b>	<b>276,344</b>	<b>307,130</b>	<b>292,830</b>	<b>214,690</b>	<b>289,700</b>	<b>303,409</b>	<b>(1.21%)</b>	<b>3.61%</b>	<b>4.73%</b>

:This does not show 0% because Aaron's pay increase is 11/27 and not fiscal year, therefore part of his prior year increase flows through this in the comparison

**Reimbursable Expenses**

Training/Conference	745	735	3,000	1,000	418	1,000	2,000	(33.33%)	100.00%	100.00%
Travel/Meal Reimbursement	-	-	500	100	19	20	500	0.00%	400.00%	2400.00%
Mileage Reimbursement	1,240	1,484	3,000	2,000	1,686	2,000	2,500	(16.67%)	25.00%	25.00%
<b>Subtotal</b>	<b>1,985</b>	<b>2,219</b>	<b>6,500</b>	<b>3,100</b>	<b>2,123</b>	<b>3,020</b>	<b>5,000</b>	<b>(23.08%)</b>	<b>61.29%</b>	<b>65.56%</b>

**Office Expenses**

Supplies	1,950	1,918	3,000	2,000	899	2,000	3,000	0.00%	50.00%	50.00%
Computer	18,791	24,223	31,400	20,000	13,645	20,000	30,900	(1.59%)	54.50%	54.50%
Equipment/Furniture	-	3,420	5,000	1,000	130	1,000	5,000	0.00%	400.00%	400.00%
Printing/Copying	847	724	2,000	1,000	900	1,000	2,000	0.00%	100.00%	100.00%
Postage	645	650	1,500	700	263	700	1,500	0.00%	114.29%	114.29%
Telephone	2,704	2,633	3,000	3,000	1,659	3,000	3,000	0.00%	0.00%	0.00%
Newspapers/Publications	540	733	2,000	1,000	447	1,000	2,000	0.00%	100.00%	100.00%
Outside Services	1,254	1,285	2,000	1,500	969	1,500	2,000	0.00%	33.33%	33.33%
Memberships/Dues	699	1,127	1,500	1,500	865	1,500	1,500	0.00%	0.00%	0.00%
Miscellaneous	260	280	500	500	154	500	500	0.00%	0.00%	0.00%
<b>Subtotal</b>	<b>27,690</b>	<b>36,993</b>	<b>51,900</b>	<b>32,200</b>	<b>19,931</b>	<b>32,200</b>	<b>51,400</b>	<b>(0.96%)</b>	<b>59.63%</b>	<b>59.63%</b>

**Outside Services**

Legal-Consulting	46,927	66,872	60,000	275,000	235,579	260,000	60,000	0.00%	(78.18%)	(76.92%)
Other Legal	2,918	23,791	25,000	140,000	115,338	125,000	25,000	0.00%	(82.14%)	(80.00%)
Audit	9,800	10,200	13,300	13,300	13,300	13,300	13,700	3.01%	3.01%	3.01%
Financial Consulting	7,291	12,850	15,000	30,000	21,167	30,000	15,000	0.00%	(50.00%)	(50.00%)
Indirect Engineering Services	8,654	8,095	20,000	10,000	2,277	8,000	20,000	0.00%	100.00%	150.00%
Bank & Bond Services	2,910	2,882	5,000	5,000	2,699	4,000	5,000	0.00%	0.00%	25.00%
Insurance Services	87,671	67,507	110,000	110,000	80,235	108,000	115,000	4.55%	4.55%	6.48%
<b>Subtotal</b>	<b>166,171</b>	<b>192,197</b>	<b>248,300</b>	<b>583,300</b>	<b>470,595</b>	<b>548,300</b>	<b>253,700</b>	<b>2.17%</b>	<b>(56.51%)</b>	<b>(53.73%)</b>

:Stantec estimated \$24,464

**Administrative Total**

<b>\$ 463,371</b>	<b>\$ 507,753</b>	<b>\$ 613,830</b>	<b>\$ 911,430</b>	<b>\$ 707,339</b>	<b>\$ 873,220</b>	<b>\$ 613,509</b>	<b>(0.05%)</b>	<b>(32.69%)</b>	<b>(29.74%)</b>
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**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET - WORKSHEET  
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**

**WTUA Tier 1 Compensation Matrix**

<u>Position Title</u>	<u>FLSA</u>	<u>Year</u>	<u>Salary Range</u>								
			Min @ Hire	1 <sup>st</sup> step	2 <sup>nd</sup> step	3 <sup>rd</sup> step	4 <sup>th</sup> step	mid-point	5 <sup>th</sup> step	6 <sup>th</sup> step	7 <sup>th</sup> step
Admin. Assistant	non-exempt	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>
2009/2010	\$33,481	\$34,820	\$36,212	\$37,661	\$39,167	\$40,733	\$42,365	\$44,058	<u>\$45,821</u>		
Accountant	non-exempt	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>
2009/2010	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>		

<b>Notes:</b>	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
	1.0000	2009/2010 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 2009-2010 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, 2009 - SEPTEMBER 30, 2010**

**ADMINISTRATIVE  
DETAIL OF COMPUTER EXPENSE**

<b><u>Contractors</u></b>	
Network Support	\$ 16,000
DSL,DNS Hosting	1,000
<b><u>Support</u></b>	
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
<b><u>Software</u></b>	
Operating system upgrades	1,000
Virus protection/spam software	500
Miscellaneous software - new/upgrades	2,000
<b><u>Hardware</u></b>	
Server	5,000
<b>Total</b>	<b>\$ 30,900</b>

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
 AMENDED BUDGET - OCTOBER 26, 2009 - WORKSHEET  
 OCTOBER 1, 2009 - SEPTEMBER 30, 2010**

**ANALYSIS OF DEBT SERVICE**

**Allocation to Townships of Debt Service Budget**

	<b>Total</b>	<b>Canton Township</b>	<b>Northville Township</b>	<b>Plymouth Township</b>
Principal payment - 2001 Bond Issue	4,550,000	\$ 1,859,585	\$ 1,534,715	\$ 1,155,700
Interest expense - 2001 Bond Issue	668,312	273,139	225,422	169,751
Principal payment - 2002 Bond Issue	2,000,000	675,000	603,000	722,000
Interest expense - 2002 Bond Issue	1,919,375	647,789	578,692	692,894
Principal payment - 2009 Bond Issue	-	-	-	-
Interest expense - 2009 Bond Issue	1,856,313	758,675	626,134	471,504
<b>Allocation of Debt Service Budget</b>	<b>\$ 10,994,000</b>	<b>\$ 4,214,188</b>	<b>\$ 3,567,963</b>	<b>\$ 3,211,849</b>

**Allocation to Townships of Debt Service Payments - Cash Flow**

	<b>Township Payment Dates to WTUA</b>	<b>Total Payment Due</b>	<b>Canton Township</b>	<b>Northville Township</b>	<b>Plymouth Township</b>
2001 Bond Issue	10/23/2009	\$ 1,079,768	\$ 441,301	\$ 364,206	\$ 274,261
(C 40.87%, N 33.73%, P 25.40%)	12/1/2009	4,669,437	1,908,399	1,575,001	1,186,037
2002 Bond Issue	12/1/2009	2,997,188	1,011,551	903,652	1,081,985
(C 33.75%, N 30.15%, P 36.10%)	6/1/2010	947,188	319,676	285,577	341,935
2009 Bond Issue	12/1/2009	-	-	-	-
(C 40.87%, N 33.73%, P 25.40%)	6/1/2010	1,354,607	553,628	456,909	344,070
<b>Allocation of Bond Debt Service Payments</b>		<b>\$ 11,048,188</b>	<b>\$ 4,234,555</b>	<b>\$ 3,585,345</b>	<b>\$ 3,228,288</b>

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.