

# **Western Townships Utilities Authority**

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SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

## **ANNUAL BUDGET DOCUMENT YEAR ENDING SEPTEMBER 30, 2011**

Prepared by:

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

Reviewed by:

WTUA Finance Committee - July 12, 2010  
Board of Commissioners Study Session - July 26, 2010

Approved by:

Board of Commissioners - August 23, 2010

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

Audited 2008/2009 Actual	Approved 2009/2010 Budget	Amended 2009/2010 Budget	Current YTD (@ 6/30/10)	Projected 2009/2010	Recommended 2010/2011 Budget	% Variance Over/(Under) 2009/2010 Budget	% Variance Over/(Under) 2009/2010 Projected
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**OPERATIONS BUDGET**

**REVENUES**

Township billings	\$ 12,625,314	\$ 13,747,347	\$ 13,747,347	\$ 8,351,291	\$ 11,408,199	\$ 14,460,847	5.19%	26.76%
Interest earnings & other income(loss)	7,114	10,000	10,000	368	500	500	(95.00%)	0.00%
<b>Total Revenues</b>	<b>12,632,428</b>	<b>13,757,347</b>	<b>13,757,347</b>	<b>8,351,659</b>	<b>11,408,699</b>	<b>14,461,347</b>	<b>5.12%</b>	<b>26.76%</b>

**EXPENDITURES**

Sewage treatment charges	\$ 9,567,876	\$ 10,375,966	\$ 10,375,966	\$ 6,252,153	\$ 8,415,248	\$ 11,094,543	6.93%	31.84%
Operations and maintenance	1,433,534	2,035,427	1,990,427	979,361	1,657,597	1,994,426	0.20%	20.32%
Administrative	873,665	613,509	658,509	437,464	603,409	666,409	1.20%	10.44%
YCUA capacity rental	757,353	732,445	732,445	732,445	732,445	705,969	(3.61%)	(3.61%)
<b>Total Expenditures</b>	<b>12,632,428</b>	<b>13,757,347</b>	<b>13,757,347</b>	<b>8,401,423</b>	<b>11,408,699</b>	<b>14,461,347</b>	<b>5.12%</b>	<b>26.76%</b>

**NET OPERATING INCOME**      **\$ -    \$ -    \$ -    \$ (49,764)    \$ -    \$ -**

**WORKING CAPITAL**

Beginning balance	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000	\$ 204,000
Revenues less expenditures	-	-	-	(49,764)	-	-
<b>Ending balance</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>	<b>\$ 154,236</b>	<b>\$ 204,000</b>	<b>\$ 204,000</b>

**DEBT SERVICE BUDGET**

**REVENUES**

Bond debt billings to townships	\$ 11,251,690	\$ 10,963,468	\$ 10,994,000	\$ 9,875,721	\$ 10,851,020	\$ 10,650,500
Restricted earnings	-	-	-	3,458	3,458	-
<b>Total revenues</b>	<b>\$ 11,251,690</b>	<b>\$ 10,963,468</b>	<b>\$ 10,994,000</b>	<b>\$ 9,879,179</b>	<b>\$ 10,854,478</b>	<b>\$ 10,650,500</b>

**EXPENDITURES**

Principal payment - 2001 Issue	\$ 4,500,000	\$ 4,550,000	\$ 4,550,000	\$ 4,550,000	\$ 4,550,000	-
Interest expense - 2001 Issue	2,732,314	2,494,093	668,312	668,312	668,312	-
Principal payment - 2002 Issue	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Interest expense - 2002 Issue	2,019,376	1,919,375	1,919,375	1,445,781	1,919,375	1,834,375
Principal payment - 2009 Issue	-	-	-	-	-	4,920,000
Interest expense - 2009 Issue	-	-	1,856,313	1,354,607	1,856,313	1,896,125
<b>Total bond debt requirements</b>	<b>\$ 11,251,690</b>	<b>\$ 10,963,468</b>	<b>\$ 10,994,000</b>	<b>\$ 10,018,700</b>	<b>\$ 10,994,000</b>	<b>\$ 10,650,500</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  
ANNUAL BUDGET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

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**SEWAGE TREATMENT CHARGES**

<b>Wayne County</b>						
Sewage treatment charges	\$ 2,666,622	\$ 2,883,903	\$ 2,883,903	\$ 2,103,686	\$ 3,290,000	\$ 3,395,271
Fixed charges/excess flow	876,755	1,012,000	1,012,000	739,199	1,139,589	1,663,000
SRF Payments	-	25,000	25,000	-	-	-
<b>YCUA:</b>						
Sewage treatment charges	5,921,283	6,353,063	6,353,063	3,370,363	4,660,000	5,462,272
Industrial pre-treatment charges	84,883	102,000	102,000	38,905	59,115	89,000
Lookback	18,333	-	-	-	(733,456)	485,000
<b>Sewage Treatment Total</b>	<b>\$ 9,567,876</b>	<b>\$ 10,375,966</b>	<b>\$ 10,375,966</b>	<b>\$ 6,252,153</b>	<b>\$ 8,415,248</b>	<b>\$ 11,094,543</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	1,530,970	Oct 10 - Jun 11	1.40632	0.00%	\$ 2,153,034
Sewage treatment charges-projected rate	803,023	Jul 11 - Sept 11	1.54695	10.00%	1,242,237
Total flows Wayne County	<u>2,333,993</u>	Total treatment charges Wayne County	<u>3,395,271</u>		
Flows are a percentage of adjusted water purchased from DWSD					
Quarterly Fixed and Excess Flow Charges					
Canton Township					995,000
Northville Township					319,000
Plymouth Township					349,000
Total Quarterly Fixed and Excess Flow Charges					<u>1,663,000</u>
<b>Total Wayne County</b>					<u>5,058,271</u>
<b>YCUA</b>					
Sewage treatment charges	3,350,000	Oct 10 - Aug 11	1.490388	-5.42%	4,992,800
Sewage treatment charges-projected rate	300,000	Sept - 11	1.564907	5.00%	469,472
Total flows YCUA	<u>3,650,000</u>	Total treatment charges YCUA	<u>5,462,272</u>		
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
Canton Township					26,000
Northville Township					19,000
Plymouth Township					44,000
Total YCUA IPP Charges					<u>89,000</u>
<b>Total YCUA</b>					<u>5,551,272</u>
<b>Total Flows</b>	<u>5,983,993</u>	<b>Total Sewage Treatment Charges</b>	<u>\$ 10,609,543</u>		

WESTERN TOWNSHIPS UTILITIES AUTHORITY  
 ANNUAL BUDGET WORKSHEET  
 ANNUAL BUDGET  
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**OPERATIONS AND MAINTENANCE OVERVIEW**

Lower Rouge	\$ 732,348	\$ 723,251	\$ 982,061	\$ 937,061	\$ 500,303	\$ 754,228	\$ 995,863	6.28%	32.04%
Middle Rouge	443,518	390,850	562,220	562,220	281,194	450,281	505,718	(10.05%)	12.31%
Force Main	43,643	46,007	91,016	91,016	45,070	84,551	92,407	1.53%	9.29%
Collection System	322,106	269,437	392,130	392,130	151,005	363,037	392,938	0.21%	8.24%
Vehicle	4,043	3,989	8,000	8,000	1,789	5,500	7,500	(6.25%)	36.36%

<b>Operation &amp; Maintenance Total</b>	<b>\$ 1,545,658</b>	<b>\$ 1,433,534</b>	<b>\$ 2,035,427</b>	<b>\$ 1,990,427</b>	<b>\$ 979,361</b>	<b>\$ 1,657,597</b>	<b>\$ 1,994,426</b>	0.20%	20.32%
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**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET WORKSHEET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

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<b>LOWER ROUGE</b>									
O&M Contractor	\$ 215,134	\$ 221,574	\$ 268,361	\$ 268,361	\$ 190,217	\$ 255,466	\$ 268,363	0.00%	5.05%
Parts	3,601	8,439	9,000	9,000	6,667	9,000	9,000	0.00%	0.00%
Communications	1,362	1,459	2,000	2,000	1,135	1,600	2,000	0.00%	25.00%
Instrumentation Service	402	-	9,000	9,000	4,889	6,000	11,000	22.22%	83.33%
Alarm Monitoring	930	1,008	1,500	1,500	914	1,300	1,500	0.00%	15.38%
Prev/Predictive Maintenance	2,362	14,453	5,000	5,000	2,366	2,500	17,000	240.00%	580.00%
Permits/Licenses	61	61	200	200	62	62	-	(100.00%)	(100.00%)
Inspections/Permits/Licenses	774	1,005	3,000	3,000	973	1,000	3,000	0.00%	200.00%
Janitorial	2,788	2,700	3,000	3,000	2,025	2,800	3,000	0.00%	7.14%
Floor Mats	409	599	500	500	283	400	-	(100.00%)	(100.00%)
General Maintenance	1,122	1,654	4,000	4,000	920	2,000	4,000	0.00%	100.00%
Lawn Maintenance	3,003	2,610	3,500	3,500	1,529	3,000	4,000	14.29%	33.33%
Snow Removal	3,606	2,880	3,500	3,500	2,667	2,700	3,500	0.00%	29.63%
Landscape Maintenance	1,563	1,034	3,000	3,000	612	1,500	3,000	0.00%	100.00%
Flow Meter Maintenance	3,052	2,459	4,500	4,500	2,280	3,400	4,500	0.00%	32.35%
Electric	416,971	393,021	500,000	500,000	236,029	350,000	500,000	0.00%	42.86%
Odor Control Chemicals	20,687	6,448	-	-	-	-	-	0.00%	0.00%
Natural Gas	12,016	10,661	20,000	20,000	15,324	16,500	20,000	0.00%	21.21%
Water/Sewer	26,702	23,610	32,000	32,000	18,672	30,000	32,000	0.00%	6.67%
Supplies and Tools	10,550	4,040	8,000	8,000	1,646	8,000	8,000	0.00%	0.00%
Fuel	-	3,503	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Corrective Maintenance	5,253	20,033	100,000	55,000	11,093	55,000	100,000	81.82%	81.82%
<b>Lower Rouge Total</b>	<b>\$ 732,348</b>	<b>\$ 723,251</b>	<b>\$ 982,061</b>	<b>\$ 937,061</b>	<b>\$ 500,303</b>	<b>\$ 754,228</b>	<b>\$ 995,863</b>	<b>6.28%</b>	<b>32.04%</b>

:\$6000 training OMI staff  
SCADA programming,  
\$5000 Bristol maint

:Increased \$14000 for  
switchgear cleaning/every  
other year

:Moved to line item below

:Moved to line item below

<b>MIDDLE ROUGE</b>									
O&M Contractor	\$ 129,072	\$ 132,948	\$ 161,020	\$ 161,020	\$ 114,131	\$ 153,281	\$ 161,018	0.00%	5.05%
Parts	3,234	2,611	6,000	6,000	1,562	6,000	6,000	0.00%	0.00%
Communications	1,285	1,355	2,000	2,000	1,089	1,700	2,000	0.00%	17.65%
Instrumentation Service	353	-	9,000	9,000	5,113	6,000	11,000	22.22%	83.33%
Alarm Monitoring	943	982	1,500	1,500	782	1,100	1,500	0.00%	36.36%
Prev/Predictive Maintenance	-	6,953	3,000	3,000	-	3,000	11,000	266.67%	266.67%
Inspections/Permits/Licenses	649	954	3,000	3,000	2,583	2,700	3,000	0.00%	11.11%
Janitorial	3,999	3,900	4,500	4,500	2,925	3,900	4,000	(11.11%)	2.56%
Floor Mats	723	844	1,000	1,000	520	600	-	(100.00%)	(100.00%)
General Maintenance	507	615	5,000	5,000	380	2,000	5,000	0.00%	150.00%
Lawn Maintenance	7,464	6,824	8,500	8,500	4,954	8,000	8,500	0.00%	6.25%
Snow Removal	3,915	3,595	4,000	4,000	2,904	3,000	4,000	0.00%	33.33%
Landscape Maintenance	2,700	920	3,700	3,700	709	2,000	3,700	0.00%	85.00%
Flow Meter Maintenance	7,673	6,454	10,000	10,000	7,128	10,000	10,000	0.00%	0.00%
Electric	179,502	151,820	190,000	190,000	102,593	150,000	175,000	(7.89%)	16.67%
Odor Control Chemicals	59,354	27,580	66,000	66,000	9,571	20,000	20,000	(69.70%)	0.00%
Natural Gas	18,291	17,349	21,000	21,000	16,724	18,000	20,000	(4.76%)	11.11%
Water/Sewer	9,311	8,610	15,000	15,000	5,317	11,000	12,000	(20.00%)	9.09%
Supplies and Tools	5,964	1,711	8,000	8,000	1,842	8,000	8,000	0.00%	0.00%
Corrective Maintenance	8,579	14,825	40,000	40,000	367	40,000	40,000	0.00%	0.00%
<b>Middle Rouge Total</b>	<b>\$ 443,518</b>	<b>\$ 390,850</b>	<b>\$ 562,220</b>	<b>\$ 562,220</b>	<b>\$ 281,194</b>	<b>\$ 450,281</b>	<b>\$ 505,718</b>	<b>(10.05%)</b>	<b>12.31%</b>

:\$6000 training OMI staff  
SCADA programming,  
\$5000, Bristol maint

:Add'l \$8000 for  
switchgear cleaning-every  
other year

WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET WORKSHEET  
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**FORCE MAIN**

O&M Contractor	\$ 43,020	\$ 44,316	\$ 62,516	\$ 62,516	\$ 44,707	\$ 60,051	\$ 64,407	3.02%	7.25%
Parts	116	1,329	5,000	5,000	83	2,000	5,000	0.00%	150.00%
Communications	309	353	1,000	1,000	280	500	1,000	0.00%	100.00%
Permits	-	-	500	500	-	-	-	(100.00%)	0.00%
Grounds Maintenance	-	-	500	500	-	500	500	0.00%	0.00%
Supplies and Tools	198	9	1,500	1,500	-	1,500	1,500	0.00%	0.00%
Corrective Maintenance	-	-	20,000	20,000	-	20,000	20,000	0.00%	0.00%
<b>Force Main Total</b>	<b>\$ 43,643</b>	<b>\$ 46,007</b>	<b>\$ 91,016</b>	<b>\$ 91,016</b>	<b>\$ 45,070</b>	<b>\$ 84,551</b>	<b>\$ 92,407</b>	<b>1.53%</b>	<b>9.29%</b>

**COLLECTION SYSTEM**

O&M Contractor	\$ 43,020	\$ 44,316	\$ 44,830	\$ 44,830	\$ 31,382	\$ 42,137	\$ 42,938	(4.22%)	1.90%
Infrastructure Maintenance	115,043	83,817	100,000	100,000	1,423	100,000	100,000	0.00%	0.00%
Parts	738	265	1,000	1,000	48	1,000	1,000	0.00%	0.00%
Communications	1,655	1,744	2,000	2,000	1,283	2,000	2,000	0.00%	0.00%
Instrumentation Service	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	1,498	1,500	3,000	3,000	1,513	2,000	2,000	(33.33%)	0.00%
Inspections	-	12	1,000	1,000	12	100	500	(50.00%)	400.00%
Building Maintenance	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	453	200	200	-	500	1,000	400.00%	100.00%
Flow Meter Maintenance	91,828	108,866	112,000	112,000	86,130	112,000	115,000	2.68%	2.68%
Miss Dig	2,940	2,940	3,100	3,100	3,226	3,300	3,500	12.90%	6.06%
Electric	8,228	8,528	10,000	10,000	6,203	10,000	10,000	0.00%	0.00%
Supplies and Tools	1,388	-	2,000	2,000	101	2,000	2,000	0.00%	0.00%
Fuel	-	634	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Flow Meters	34,394	8,976	50,000	50,000	13,388	25,000	50,000	0.00%	100.00%
Corrective Maintenance	21,374	7,386	60,000	60,000	6,296	60,000	60,000	0.00%	0.00%
<b>Collection System Total</b>	<b>\$ 322,106</b>	<b>\$ 269,437</b>	<b>\$ 392,130</b>	<b>\$ 392,130</b>	<b>\$ 151,005</b>	<b>\$ 363,037</b>	<b>\$ 392,938</b>	<b>0.21%</b>	<b>8.24%</b>

**VEHICLE**

Parts	\$ 108	\$ 5	\$ 500	\$ 500	\$ 107	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	94	166	1,000	1,000	48	500	1,000	0.00%	100.00%
Fuel	2,911	1,792	4,500	4,500	1,478	2,500	4,000	(11.11%)	60.00%
Corrective Maintenance	930	2,026	2,000	2,000	156	2,000	2,000	0.00%	0.00%
<b>Vehicle Totals</b>	<b>\$ 4,043</b>	<b>\$ 3,989</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 1,789</b>	<b>\$ 5,500</b>	<b>\$ 7,500</b>	<b>(6.25%)</b>	<b>36.36%</b>

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**ADMINISTRATIVE**

**Salaries & Fringe Benefits**

Director of Operations	\$ 78,920	\$ 80,477	\$ 80,755	\$ 80,755	\$ 59,407	\$ 80,755	\$ 80,755	0.00%	0.00%
Accountant	46,421	48,582	48,557	48,557	36,109	48,557	48,557	0.00%	0.00%
Administrative Assistant	44,828	45,997	45,997	45,997	33,837	45,997	45,997	0.00%	0.00%
Construction Management Observer	5,175	4,013	5,800	5,800	2,325	4,000	5,800	0.00%	45.00%
Overtime	-	-	-	-	-	-	-	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%
Temporary Services	-	-	5,000	5,000	-	-	5,000	0.00%	100.00%
FICA	13,378	13,395	13,900	13,900	10,035	13,800	13,900	0.00%	0.72%
Workers Comp Insurance	925	669	1,200	1,200	830	1,200	1,000	(16.67%)	(16.67%)
Health Insurance	46,589	51,008	56,000	56,000	39,361	53,000	57,000	1.79%	7.55%
Vision Plan	674	600	1,200	1,200	-	1,200	1,200	0.00%	0.00%
Dental Insurance	4,283	4,494	4,800	4,800	3,512	4,800	5,100	6.25%	6.25%
STD/LTD/Life Insurance	4,626	5,099	5,900	5,900	4,133	5,600	5,900	0.00%	5.36%
Education Expense	-	-	3,000	3,000	-	-	3,000	0.00%	100.00%
Pension Plan Expense	25,525	26,258	26,300	26,300	19,403	26,300	26,300	0.00%	0.00%
<b>Subtotal</b>	<b>276,344</b>	<b>285,592</b>	<b>303,409</b>	<b>303,409</b>	<b>212,704</b>	<b>290,209</b>	<b>304,509</b>	<b>0.36%</b>	<b>4.93%</b>

**Reimbursable Expenses**

Training/Conference	735	433	2,000	2,000	290	1,000	2,000	0.00%	100.00%
Travel/Meal Reimbursement	-	18	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	1,484	2,001	2,500	2,500	1,180	2,000	2,500	0.00%	25.00%
<b>Subtotal</b>	<b>2,219</b>	<b>2,452</b>	<b>5,000</b>	<b>5,000</b>	<b>1,470</b>	<b>3,500</b>	<b>5,000</b>	<b>0.00%</b>	<b>42.86%</b>

**Office Expenses**

Supplies	1,918	1,352	3,000	3,000	1,201	3,000	3,000	0.00%	0.00%
Computer	24,223	15,203	30,900	30,900	8,057	20,000	30,900	0.00%	54.50%
Equipment/Furniture	3,420	130	5,000	5,000	-	3,000	5,000	0.00%	66.67%
Printing/Copying	724	1,069	2,000	2,000	730	1,500	2,000	0.00%	33.33%
Postage	650	280	1,500	1,500	308	1,000	1,000	(33.33%)	0.00%
Telephone	2,633	2,215	3,000	3,000	1,631	2,500	3,000	0.00%	20.00%
Newspapers/Publications	733	604	2,000	2,000	190	500	2,000	0.00%	300.00%
Outside Services	1,285	1,277	2,000	2,000	789	1,500	2,000	0.00%	33.33%
Memberships/Dues	1,127	940	1,500	1,500	1,084	1,500	1,500	0.00%	0.00%
Miscellaneous	280	196	500	500	20	500	500	0.00%	0.00%
<b>Subtotal</b>	<b>36,993</b>	<b>23,266</b>	<b>51,400</b>	<b>51,400</b>	<b>14,010</b>	<b>35,000</b>	<b>50,900</b>	<b>(0.97%)</b>	<b>45.43%</b>

**Outside Services**

Legal-Consulting	66,872	289,474	60,000	80,000	68,828	80,000	120,000	50.00%	50.00%
Other Legal	23,791	121,438	25,000	50,000	41,579	50,000	25,000	(50.00%)	(50.00%)
Audit	10,200	13,300	13,700	13,700	13,700	13,700	14,000	2.19%	2.19%
Financial Consulting	12,850	25,132	15,000	15,000	385	15,000	13,000	(13.33%)	(13.33%)
Indirect Engineering Services	8,095	2,618	20,000	20,000	810	3,000	15,000	(25.00%)	400.00%
Bank & Bond Services	2,882	2,900	5,000	5,000	2,204	4,000	4,000	(20.00%)	0.00%
Insurance Services	67,507	107,493	115,000	115,000	81,774	109,000	115,000	0.00%	5.50%
<b>Subtotal</b>	<b>192,197</b>	<b>562,355</b>	<b>253,700</b>	<b>298,700</b>	<b>209,280</b>	<b>274,700</b>	<b>306,000</b>	<b>2.44%</b>	<b>11.39%</b>

:NHV/RV  
issues, and LR  
Expansion  
issues

**Administrative Total**

<b>\$ 507,753</b>	<b>\$ 873,665</b>	<b>\$ 613,509</b>	<b>\$ 658,509</b>	<b>\$ 437,464</b>	<b>\$ 603,409</b>	<b>\$ 666,409</b>	<b>1.20%</b>	<b>10.44%</b>
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**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET - WORKSHEET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

**WTUA Compensation Matrix**

Position Title	FLSA	Year	Salary Range								
			Minimum	1 <sup>st</sup> step	2 <sup>nd</sup> step	3 <sup>rd</sup> step	4 <sup>th</sup> step	5 <sup>th</sup> step	6 <sup>th</sup> step	7 <sup>th</sup> step	Maximum
Admin. Assistant	non-exempt	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>
		2010/2011	\$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
Accountant	non-exempt	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>
		2010/2011	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>

<u>Notes:</u>	<u>Fiscal Year</u>	<u>Wage Increase</u>	<u>Inflationary Multiplier</u>
	2001/2002	3.25%	1.0325
	2002/2003	6.00%	1.0600
	2003/2004	3.00%	1.0300
	2004/2005	3.00%	1.0300
	2005/2006	3.00%	1.0300
	2006/2007	5.00%	1.0500
	2007/2008	3.00%	1.0300
	2008/2009	3.00%	1.0300
	2009/2010	0.00%	1.0000
	2010/2011	0.00%	1.0000

The salary matrix is based upon a 26 pay cycle.

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 2010-2011 assumed an average of 33 hours a week.

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
ANNUAL BUDGET - WORKSHEET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

**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  
BUDGET WORKSHEET  
OCTOBER 1, 2010 - SEPTEMBER 30, 2011**

**ANALYSIS OF DEBT SERVICE**

<b>Allocation to Townships of Debt Service Budget</b>
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	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2002 Bond Issue	2,000,000	675,000	603,000	722,000
Interest expense - 2002 Bond Issue	1,834,375	619,102	553,064	662,209
Principal payment - 2009 Bond Issue	4,920,000	2,010,804	1,659,516	1,249,680
Interest expense - 2009 Bond Issue	1,896,125	774,946	639,563	481,616
Allocation of Debt Service Budget	<u>\$ 10,650,500</u>	<u>\$ 4,079,852</u>	<u>\$ 3,455,143</u>	<u>\$ 3,115,505</u>

<b>Allocation to Townships of Debt Service Payments - Cash Flow</b>
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	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2002 Bond Issue	12/1/2010	2,947,188	994,676	888,577	1,063,935
(C 33.75%, N 30.15%, P 36.10%)	6/1/2011	907,187	306,176	273,517	327,494
2009 Bond Issue	12/1/2010	5,923,413	2,420,899	1,997,967	1,504,547
(C 40.87%, N 33.73%, P 25.40%)	6/1/2011	929,612	379,932	313,558	236,122
Allocation of Bond Debt Service Payments		<u>\$ 10,707,400</u>	<u>\$ 4,101,683</u>	<u>\$ 3,473,619</u>	<u>\$ 3,132,098</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.