

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET YEAR ENDING SEPTEMBER 30, 2018

Prepared by:

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Reviewed by:

WTUA Finance Committee - July 13, 2017
Board of Commissioners Study Session - July 24, 2017

Approved by:

Charter Township of Canton - August 22, 2017
Charter Township of Northville - August 17, 2017
Charter Township of Plymouth - August 8, 2017
Board of Commissioners - August 28, 2017

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2017 - SEPTEMBER 30, 2018**

Audited 2015/2016 Actual	Approved 2016/2017 Budget	Amended 2016/2017 Budget	Current YTD 8/23/2017	Projected 2016/2017	Recommended 2017/2018 Budget	% Variance Over/(Under) 2016/2017 Budget	% Variance Over/(Under) 2016/2017 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 14,713,565	\$ 17,111,176	\$ 17,111,176	\$ 12,605,393	\$ 14,836,005	\$ 12,436,706	(27.32%)	(16.17%)
Saw grant funds	109,411	141,300	141,300	163,555	163,555	-	(100.00%)	(100.00%)
Interest earnings & other revenue	78,227	-	-	793,169	793,169	-	0.00%	0.00%
Total Revenues	14,901,203	17,252,476	17,252,476	13,562,116	15,792,729	12,436,706	(27.91%)	(21.25%)

EXPENDITURES

Sewage treatment charges	\$ 11,792,971	\$ 14,062,419	\$ 14,062,419	\$ 10,593,339	\$ 12,767,774	\$ 9,160,051	(34.86%)	(28.26%)
Operations and maintenance	1,598,661	2,151,394	2,151,394	1,610,118	1,998,064	2,212,095	2.82%	10.71%
Administrative	494,537	523,292	523,292	437,647	511,520	584,647	11.72%	14.30%
YCUA capacity rental	550,811	515,371	515,371	515,371	515,371	479,913	(6.88%)	(6.88%)
Total Expenditures	14,436,980	17,252,476	17,252,476	13,156,475	15,792,729	12,436,706	(27.91%)	(21.25%)

NET OPERATING INCOME

\$ 464,223	\$ -	\$ -	\$ 405,641	\$ -	\$ -
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WORKING CAPITAL

Beginning balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890
Reduction of GASB68 Liability	(464,223)	-	-	-	-	-
Revenues less expenditures	464,223	-	-	405,641	-	-
Ending balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 684,531	\$ 278,890	\$ 278,890

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	\$ 10,512,438	\$ 10,834,950	\$ 10,834,950	\$ 10,728,065	\$ 10,833,273	\$ 10,594,188
Restricted earnings	1,764	-	-	1,744	1,677	-
Total revenues	\$ 10,514,202	\$ 10,834,950	\$ 10,834,950	\$ 10,729,809	\$ 10,834,950	\$ 10,594,188

EXPENDITURES

Principal payment - 2009 Issue	6,015,000	6,290,000	6,290,000	6,290,000	6,290,000	6,525,000
Interest expense - 2009 Issue	766,163	455,100	455,100	423,727	455,100	131,788
Principal payment - 2012 Issue	2,710,000	3,160,000	3,160,000	3,160,000	3,160,000	3,125,000
Interest expense - 2012 Issue	1,021,275	929,850	929,850	854,338	929,850	812,400
Total bond debt requirements	\$ 10,512,438	\$ 10,834,950	\$ 10,834,950	\$ 10,728,065	\$ 10,834,950	\$ 10,594,188

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

*Sewage Treatment Charges
Operations & Maintenance Overview
Lower Rouge and Middle Rouge
Force Main, Collection System, Vehicle and Saw Grant Expenditures
Administrative
Administrative-Detail of Computer Expense
Analysis of Bond Debt Service
Additional Debt Service Information*

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2017 - SEPTEMBER 30, 2018

Audited 2014/2015 Actual	Audited 2015/2016 Actual	Approved 2016/2017 Budget	Amended 2016/2017 Budget	Current YTD 8/23/2017	Projected 2016/2017	Recommended 2017/2018 Budget
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SEWAGE TREATMENT CHARGES

Wayne County							
Sewage treatment charges	\$ 6,111,404	\$ 6,557,752	\$ 7,293,040	\$ 7,293,040	\$ 4,926,564	\$ 5,464,794	\$ -
Fixed charges/excess flow	-	-	-	-	-	-	100,000
YCUA:							
Sewage treatment charges	5,322,408	5,048,022	6,399,260	6,399,260	4,902,184	6,471,502	8,689,932
Industrial pre-treatment charges	88,077	106,279	138,000	138,000	109,802	138,000	138,000
GASB 68 - UAAL pension (fixed)			232,119	232,119	193,430	232,119	232,119
Lookback	20,798	80,918	-	-	461,359	461,359	-
Sewage Treatment Total	\$ 11,542,687	\$ 11,792,971	\$ 14,062,419	\$ 14,062,419	\$ 10,593,339	\$ 12,767,774	\$ 9,160,051

SEWAGE TREATMENT DETAIL CALCULATIONS

Treatment Agency	Estimated Flows (1,000 gallons)	Period (from/to)	Rate	Rate Change (%)	Projected Cost (\$)
Wayne County					
			Monthly rate		
Monthly charge-projected	-	Oct-17 - Jun-18	\$ -		\$ -
Monthly charge-projected	-	Jul-18 - Sept-18	\$ -		\$ -
Total flows Wayne County	<u>-</u>				<u>100,000</u>
YCUA					
			(per 1,000 gallons)		
Sewage treatment charges-projected rate	5,206,878	Oct-16 - Aug-17	1.522603	10.00%	7,928,008
Sewage treatment charges-projected rate	454,917	Sept-17	1.674863	10.00%	761,924
Total flows YCUA	<u>5,661,795</u>				<u>8,689,932</u>
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
Canton Township					56,000
Northville Township					19,000
Plymouth Township					63,000
				Total YCUA IPP Charges	<u>138,000</u>
UAAL for pension - fixed amount					<u>232,119</u>
Total YCUA					<u>9,060,051</u>
Total Sewage Treatment Charges					<u>\$ 9,160,051</u>

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2017 - SEPTEMBER 30, 2018**

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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 811,565	\$ 1,044,846	\$ 1,044,846	\$ 812,601	\$ 978,346	\$ 1,038,697	(0.59%)	6.17%
Middle Rouge	371,702	501,708	501,708	327,838	441,458	514,458	2.54%	16.54%
Force Main	57,317	80,670	80,670	56,643	69,770	82,220	1.92%	17.84%
Collection System	234,712	359,670	359,670	244,851	337,470	569,220	58.26%	68.67%
Vehicle	1,794	7,500	7,500	3,265	6,100	7,500	0.00%	22.95%
Saw Grant expenditures	121,568	157,000	157,000	164,920	164,920	-	(100.00%)	(100.00%)
Operation & Maintenance Total	\$ 1,598,658	\$ 2,151,394	\$ 2,151,394	\$ 1,610,118	\$ 1,998,064	\$ 2,212,095	2.82%	10.71%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2017 - SEPTEMBER 30, 2018

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LOWER ROUGE								
O&M Contractor	\$ 250,821	\$ 258,346	\$ 258,346	\$ 258,346	\$ 258,346	\$ 258,346	3.00%	3.00%
Parts	13,081	15,000	15,000	18,925	19,000	15,000	0.00%	(21.05%)
Communications	1,841	2,500	2,500	1,618	2,000	2,500	0.00%	25.00%
Instrumentation Service	2,910	4,000	4,000	-	4,000	4,000	0.00%	0.00%
Alarm Monitoring	1,890	4,000	4,000	1,587	2,000	4,000	0.00%	100.00%
Prev/Predictive Maintenance	2,701	19,000	19,000	3,009	19,000	5,000	(73.68%)	(73.68%)
Inspections/Permits/Licenses	1,233	3,000	3,000	801	1,500	3,000	0.00%	100.00%
Janitorial	2,888	3,000	3,000	2,975	3,000	3,100	3.33%	3.33%
General Maintenance	6,270	4,000	4,000	7,106	8,000	4,000	0.00%	(50.00%)
Lawn Maintenance	2,688	4,000	4,000	2,514	3,500	4,000	0.00%	14.29%
Snow Removal	4,165	5,500	5,500	3,411	3,500	5,500	0.00%	57.14%
Landscape Maintenance	557	3,500	3,500	751	2,500	3,500	0.00%	40.00%
Flow Meter Maintenance	1,597	6,000	6,000	2,661	4,000	6,000	0.00%	50.00%
Electric	408,296	500,000	500,000	393,822	500,000	500,000	0.00%	0.00%
Natural Gas	8,612	20,000	20,000	13,025	15,000	20,000	0.00%	33.33%
Water/Sewer	79,165	75,000	75,000	48,940	75,000	75,000	0.00%	0.00%
Supplies and Tools	9,318	8,000	8,000	3,111	8,000	8,000	0.00%	0.00%
Fuel	-	10,000	10,000	-	-	10,000	0.00%	100.00%
Corrective Maintenance	13,532	100,000	100,000	49,999	50,000	100,000	0.00%	100.00%
Lower Rouge Total	\$ 811,565	\$ 1,044,846	\$ 1,044,846	\$ 812,601	\$ 978,346	\$ 1,038,697	(0.59%)	6.17%

Trihedral maintenance
\$2,910

Budget includes a 3%
increase effective 1/1/2018

\$14,000 for switchgear
cleaning/every other year

O&M Contractor	\$ 150,493	\$ 155,008	\$ 155,008	\$ 155,008	\$ 155,008	\$ 159,658	3.00%	3.00%
Parts	7,108	7,500	7,500	1,141	7,500	7,500	0.00%	0.00%
Communications	1,267	2,200	2,200	1,221	1,750	2,200	0.00%	25.71%
Instrumentation Service	2,910	4,000	4,000	-	4,000	4,000	0.00%	0.00%
Alarm Monitoring	1,657	2,000	2,000	1,152	2,000	2,000	0.00%	0.00%
Prev/Predictive Maintenance	8,075	4,000	4,000	318	4,000	12,000	200.00%	200.00%
Inspections/Permits/Licenses	2,377	4,000	4,000	876	3,500	4,000	0.00%	14.29%
Janitorial	4,332	4,500	4,500	4,462	4,500	4,500	2.22%	2.22%
General Maintenance	2,255	5,000	5,000	635	2,500	5,000	0.00%	100.00%
Lawn Maintenance	6,977	8,500	8,500	6,685	7,500	8,500	0.00%	13.33%
Snow Removal	4,293	6,000	6,000	3,631	3,700	6,000	0.00%	62.16%
Landscape Maintenance	479	4,000	4,000	1,085	2,500	4,000	0.00%	60.00%
Flow Meter Maintenance	17,234	16,000	16,000	16,780	17,000	16,000	0.00%	(5.88%)
Electric	127,444	175,000	175,000	112,716	160,000	175,000	0.00%	9.38%
Odor Control Chemicals	10,561	13,000	13,000	4,294	10,000	13,000	0.00%	30.00%
Natural Gas	8,160	18,000	18,000	8,538	15,000	18,000	0.00%	20.00%
Water/Sewer	11,322	15,000	15,000	6,058	10,000	15,000	0.00%	50.00%
Supplies and Tools	1,773	8,000	8,000	2,452	8,000	8,000	0.00%	33.33%
Corrective Maintenance	2,985	50,000	50,000	786	25,000	50,000	0.00%	100.00%
Middle Rouge Total	\$ 371,702	\$ 501,708	\$ 501,708	\$ 327,838	\$ 441,458	\$ 514,458	2.54%	16.54%

Trihedral maint \$2,910,

\$8000 for switchgear
cleaning-every other year

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FORCE MAIN

O&M Contractor	\$ 50,164	\$ 51,670	\$ 51,670	\$ 51,670	\$ 53,220	3.00%	3.00%
Parts	5,145	6,000	4,492	6,000	6,000	0.00%	0.00%
Communications	445	1,000	481	600	1,000	0.00%	66.67%
Grounds Maintenance	-	500	-	-	500	0.00%	100.00%
Supplies and Tools	1,563	1,500	-	1,500	1,500	0.00%	0.00%
Corrective Maintenance	-	20,000	-	10,000	20,000	0.00%	100.00%
Force Main Total	\$ 57,317	\$ 80,670	\$ 56,643	\$ 69,770	\$ 82,220	1.92%	17.84%

COLLECTION SYSTEM

O&M Contractor	\$ 50,165	\$ 51,670	\$ 51,670	\$ 51,670	\$ 53,220	3.00%	3.00%
Infrastructure Maintenance	18,048	12,000	29,950	30,000	150,000	1159.00%	400.00%
Parts	40	1,000	59	300	1,000	0.00%	238.33%
Communications	2,910	3,000	3,714	4,000	3,000	0.00%	(25.00%)
Instrumentation Service	-	1,000	-	500	1,000	0.00%	100.00%
Prev/Predictive Maintenance	1,755	2,000	1,719	2,000	2,000	0.00%	0.00%
Inspections	39	500	277	500	500	0.00%	0.00%
Building Maintenance	-	1,000	-	500	1,000	0.00%	0.00%
Grounds Maintenance	-	1,000	-	500	1,000	0.00%	100.00%
Flow Meter Maintenance	136,582	167,000	130,589	167,000	167,000	0.00%	0.00%
Miss Dig	3,458	4,500	3,700	4,500	4,500	0.00%	0.00%
Electric	7,998	12,000	7,696	9,000	12,000	0.00%	33.33%
Supplies and Tools	52	1,000	-	500	1,000	0.00%	100.00%
Fuel	-	2,000	1,089	1,500	2,000	0.00%	33.33%
Flow Meters	-	50,000	4,200	35,000	50,000	0.00%	42.86%
Corrective Maintenance	13,665	50,000	10,188	30,000	120,000	140.00%	300.00%
Collection System Total	\$ 234,712	\$ 359,670	\$ 244,851	\$ 337,470	\$ 569,220	58.26%	68.67%

Estimate of Terra work for FY18: 150k per Aaron. Saw Grant has ended so there is no offset

SCADA maintenance due to exiting Wayne County system

VEHICLE

Parts	\$ 147	\$ 500	\$ 165	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	38	1,000	94	1,000	1,000	0.00%	0.00%
Fuel	1,609	4,000	1,398	3,000	4,000	0.00%	33.33%
Corrective Maintenance	-	2,000	1,608	1,600	2,000	0.00%	25.00%
Vehicle Totals	\$ 1,794	\$ 7,500	\$ 3,265	\$ 6,100	\$ 7,500	0.00%	22.95%

SAW GRANT EXPENDITURES

Saw Grant Expenditure Total	\$ 121,568	\$ 157,000	\$ 164,920	\$ 164,920	\$ -	(100.00%)	(100.00%)
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WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2017 - SEPTEMBER 30, 2018

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ADMINISTRATIVE								
Salaries & Fringe Benefits								
Director of Operations	\$ 92,908	\$ 94,787	\$ 94,787	\$ 82,083	\$ 94,787	\$ 106,274	12.12%	12.12%
Accountant	58,873	65,977	65,977	56,915	67,155	68,826	4.32%	2.49%
Administrative Assistant	51,123	52,478	52,478	45,397	52,478	53,787	2.49%	2.49%
Construction Management Observer	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	3,000	6,000	6,000	5,500	6,000	6,000	0.00%	0.00%
Temporary Services	-	3,000	3,000	-	-	3,000	0.00%	100.00%
FICA	16,077	16,400	16,400	14,115	16,400	17,600	7.32%	7.32%
Workers Comp Insurance	685	1,000	1,000	642	1,000	1,000	0.00%	0.00%
Health Insurance	40,220	40,000	40,000	42,103	45,000	40,000	0.00%	(11.11%)
Health Insurance Opt Out	300	-	-	-	-	-	0.00%	(100.00%)
Vision Plan	604	1,200	1,200	196	1,000	1,200	0.00%	20.00%
Dental Insurance	3,228	4,000	4,000	3,276	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,574	4,000	4,000	3,746	4,000	5,000	25.00%	25.00%
Education Expense	-	3,000	3,000	-	-	3,000	0.00%	100.00%
Pension Plan Expense	31,021	32,000	32,000	27,509	31,000	35,000	9.38%	12.90%
Subtotal	301,613	323,842	323,842	281,482	322,820	344,687	6.44%	6.77%
Reimbursable Expenses								
Training/Conference	1,043	2,000	2,000	464	1,750	2,000	0.00%	14.29%
Travel/M meal Reimbursement	50	500	500	43	500	500	0.00%	0.00%
Mileage Reimbursement	1,465	2,000	2,000	892	2,000	2,000	0.00%	0.00%
Subtotal	2,558	4,500	4,500	1,399	4,250	4,500	0.00%	5.88%
Office Expenses								
Supplies	1,552	3,000	3,000	1,006	3,000	3,000	0.00%	0.00%
Computer	45,170	36,000	36,000	35,559	36,000	41,000	13.89%	13.89%
Equipment/Furniture	61	5,000	5,000	-	-	5,000	0.00%	100.00%
Printing/Copying	1,060	2,000	2,000	358	1,000	2,000	0.00%	100.00%
Postage	756	1,000	1,000	409	500	1,000	0.00%	100.00%
Telephone	4,133	5,000	5,000	3,461	5,000	5,000	0.00%	0.00%
Newspapers/Publications	527	2,000	2,000	529	2,000	2,000	0.00%	0.00%
Outside Services	25,150	2,000	2,000	953	2,000	2,000	0.00%	0.00%
Memberships/Dues	1,107	1,800	1,800	1,431	1,800	1,800	0.00%	0.00%
Miscellaneous	875	750	750	115	750	750	0.00%	0.00%
Subtotal	80,391	58,550	58,550	43,821	52,050	63,550	8.54%	22.09%
Outside Services								
Legal-Consulting	35,159	40,000	40,000	36,490	40,000	75,000	87.50%	87.50%
Other Legal	3,000	10,000	10,000	-	6,000	10,000	0.00%	66.67%
Audit	15,000	15,400	15,400	15,400	15,400	15,910	3.31%	3.31%
Financial Consulting	4,200	10,000	10,000	4,700	5,000	10,000	0.00%	100.00%
Indirect Engineering Services	7,275	10,000	10,000	13,768	15,000	10,000	0.00%	(33.33%)
Bank & Bond Services	583	1,000	1,000	654	1,000	1,000	0.00%	0.00%
Insurance Services	44,748	50,000	50,000	39,933	50,000	50,000	0.00%	0.00%
Subtotal	109,965	136,400	136,400	110,945	132,400	171,910	26.03%	29.84%
Administrative Total	\$ 494,527	\$ 523,292	\$ 523,292	\$ 437,647	\$ 511,520	\$ 584,647	11.72%	14.30%

Budget includes a 3% increase for staff effective for the first pay of 2018. Director's includes increase approved by Board

Budget is assuming no opt-outs

Wayne County termination & formation of new water authority

WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2017 - SEPTEMBER 30, 2018

ADMINISTRATIVE
DETAIL OF COMPUTER EXPENSE

<u>Contractors</u>	
Network Support	\$ 16,400
Email and website hosting	2,000
Internet services/static ip	2,500
<u>Support</u>	
Lucity (GBA) IMS Support	5,000
Fund Balance32 Support Package (Oct. 1 - Sept. 30)	600
ArcGIS Support	500
<u>Software</u>	
H2O Metrics	10,000
Virus protection/spam software	1,000
Microsoft office 365 annual fees	1,000
Miscellaneous software - new/upgrades	2,000
Total	\$ 41,000

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2017-SEPTEMBER 30, 2018**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2009 Bond Issue	6,525,000	2,666,767	2,200,883	1,657,350
Interest expense - 2009 Bond Issue	131,788	53,862	44,452	33,474
Principal payment - 2012 Bond Issue	3,125,000	1,054,687	942,188	1,128,125
Interest expense - 2012 Bond Issue	812,400	274,185	244,939	293,276
Allocation of Debt Service Budget	<u>\$ 10,594,188</u>	<u>\$ 4,049,501</u>	<u>\$ 3,432,462</u>	<u>\$ 3,112,225</u>

Allocation to Townships of Debt Service Payments - Cash Flow

	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2009 Bond Issue	12/1/2017	6,713,237	2,743,700	2,264,376	1,705,161
(C 40.87%, N 33.73%, P 25.40%)	6/1/2018	25,112	10,263	8,470	6,379
2012 Bond Issue	12/1/2017	3,578,076	1,207,600	1,078,790	1,291,686
(C 33.75%, N 30.15%, P 36.10%)	6/1/2018	390,575	131,819	117,758	140,998
Allocation of Bond Debt Service Payments		<u>\$ 10,707,000</u>	<u>\$ 4,093,382</u>	<u>\$ 3,469,394</u>	<u>\$ 3,144,224</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.

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
ADDITIONAL DEBT SERVICE INFORMATION**

Future Debt Service Payments - Cash Flow Requirements after FY 17-18

	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2009 Bond Issue (C 40.87%, N 33.73%, P 25.40%)	12/1/2018	1,460,113	596,748	492,496	370,869
2012 Bond Issue (C 33.75%, N 30.15%, P 36.10%)	12/1/2018	3,485,575	1,176,381	1,050,901	1,258,293
	6/1/2019	328,675	110,928	99,095	118,652
	12/1/2019	3,893,675	1,314,115	1,173,943	1,405,617
	6/1/2020	257,375	86,864	77,599	92,912
	12/1/2020	3,782,375	1,276,552	1,140,386	1,365,437
	6/1/2021	186,875	63,070	56,343	67,462
	12/1/2021	3,681,875	1,242,633	1,110,085	1,329,157
	6/1/2022	99,500	33,581	29,999	35,920
	12/1/2022	4,079,500	1,376,831	1,229,969	1,472,700