

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET

YEAR ENDING SEPTEMBER 30, 2021

VERSION 1 - BOARD APPROVAL

DATE: AUGUST 24, 2020

Prepared by:

Suzanne Reel, Accountant
Aaron Sprague, Director of Operations
Jack Polhill, OMI Project Manager

Reviewed by:

WTUA Finance Committee - July 20, 2020
Board of Commissioners Study Session - July 27, 2020

Approved by:

Charter Township of Canton - August 11, 2020
Charter Township of Northville - August 20, 2020
Charter Township of Plymouth - July 28, 2020

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

Audited 2017/2018 Actual	Audited 2018/2019 Actual	Approved 2019/2020 Budget	Amended 2019/2020 Budget	Current YTD 8/11/2020	Projected 2019/2020	Recommended 2020/2021 Budget	% Variance Over/(Under) 2019/2020 Budget	% Variance Over/(Under) 2019/2020 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 8,901,185	\$ 8,701,248	\$ 11,138,988	\$ 11,138,988	\$ 8,423,163	\$ 10,321,313	\$ 10,888,463	(2.25%)	5.49%
Saw grant funds	-	-	-	-	-	-	-	0.00%	0.00%
Interest earnings & other revenue	37,811	28,355	-	-	121,262	-	-	0.00%	0.00%
Total Revenues	8,938,997	8,729,603	11,138,988	11,138,988	8,544,425	10,321,313	10,888,463	(2.25%)	5.49%

EXPENDITURES

Sewage treatment charges	\$ 5,881,571	\$ 5,771,489	\$ 7,876,253	\$ 7,876,253	\$ 5,997,545	\$ 7,115,400	\$ 7,571,872	(3.86%)	6.42%
Operations and maintenance	1,815,210	1,762,878	2,244,427	2,244,427	1,846,628	2,224,105	2,354,187	4.89%	5.85%
Administrative	530,186	520,964	614,425	614,425	435,150	577,925	597,773	(2.71%)	3.43%
YCUA capacity rental	479,913	442,154	403,883	403,883	403,883	403,883	364,630	(9.72%)	(9.72%)
Total Expenditures	8,706,880	8,497,485	11,138,988	11,138,988	8,683,206	10,321,313	10,888,463	(2.25%)	5.49%

NET OPERATING INCOME	\$ 232,116	\$ 232,118	\$ -	\$ -	\$ (138,782)	\$ -	\$ -		
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WORKING CAPITAL

Beginning balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890
Reduction of GASB68 Liability	(232,116)	(232,116)	-	-	-	-	-
Revenues less expenditures	232,116	232,116	-	-	(138,782)	-	-
Ending balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 140,109	\$ 278,890	\$ 278,890

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	\$ 10,594,188	\$ 5,230,856	\$ 4,115,400	\$ 4,115,400	\$ 4,029,608	\$ 4,115,400	\$ 3,934,000
Restricted earnings	1,299	1,645	-	-	337	-	-
Total revenues	\$ 10,595,487	\$ 5,232,501	\$ 4,115,400	\$ 4,115,400	\$ 4,029,945	\$ 4,115,400	\$ 3,934,000

EXPENDITURES

Principal payment - 2009 Issue	6,525,000	1,435,000	-	-	-	-	-
Interest expense - 2009 Issue	131,788	12,556	-	-	-	-	-
Principal payment - 2012 Issue	3,125,000	3,095,000	3,565,000	3,565,000	3,565,000	3,565,000	3,525,000
Interest expense - 2012 Issue	812,400	688,300	550,400	550,400	464,608	550,400	409,000
Total bond debt requirements	\$ 10,594,188	\$ 5,230,856	\$ 4,115,400	\$ 4,115,400	\$ 4,029,608	\$ 4,115,400	\$ 3,934,000

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

*Sewage Treatment Charges
Operations & Maintenance Overview
Lower Rouge and Middle Rouge
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Administrative-Detail of Computer Expense
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Additional Debt Service Information*

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2020 - SEPTEMBER 30, 2021

Audited 2017/2018 Actual	Audited 2018/2019 Actual	Approved 2019/2020 Budget	Amended 2019/2020 Budget	Current YTD 8/11/2020	Projected 2019/2020	Recommended 2020/2021 Budget
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SEWAGE TREATMENT CHARGES

YCUA:

Sewage treatment charges	7,232,550	7,449,943	7,509,134	7,509,134	5,848,372	6,905,569	7,197,753
Industrial pre-treatment charges	118,022	117,435	135,000	135,000	113,031	135,000	142,000
GASB 68 - UAAL pension (fixed)			232,119	232,119	193,430	232,119	232,119
Lookback	(1,469,002)	(1,795,889)	-	-	(157,288)	(157,288)	-

Sewage Treatment Total	\$ 5,881,571	\$ 5,771,489	\$ 7,876,253	\$ 7,876,253	\$ 5,997,545	\$ 7,115,400	\$ 7,571,872
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SEWAGE TREATMENT DETAIL CALCULATIONS

Treatment Agency	Estimated Flows (1,000 gallons)	Period (from/to)	Rate	Rate Change (%)	Projected Cost (\$)
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YCUA

Sewage treatment charges-projected rate	5,168,582	Oct-20 - Aug-21	1.288195	0.00%	6,658,141
Sewage treatment charges-projected rate	406,690	Sept-21	1.326841	3.00%	539,612
Total flows YCUA	<u>5,575,271</u>		(per 1,000 gallons)		<u>7,197,753</u>

Flows are based upon actual metered sewage flow

YCUA-IPP Charges

Canton Township	52,000
Northville Township	19,000
Plymouth Township	71,000
Total YCUA IPP Charges	<u>142,000</u>

UAAL for pension - fixed amount

232,119

Total YCUA	<u>7,571,872</u>
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Total Sewage Treatment Charges	<u>\$ 7,571,872</u>
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WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2020 - SEPTEMBER 30, 2021

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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 995,721	\$ 1,046,045	\$ 1,064,052	\$ 1,064,052	\$ 960,976	\$ 1,089,090	\$ 1,149,467	8.03%	5.54%
Middle Rouge	403,705	383,032	524,955	524,955	370,996	501,579	539,115	2.70%	7.48%
Force Main	58,949	62,136	85,460	85,460	59,148	84,668	90,553	5.96%	6.95%
Collection System	354,485	269,622	562,460	562,460	453,444	541,268	567,553	0.91%	4.86%
Vehicle	2,350	2,039	7,500	7,500	2,063	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	-	-	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 1,815,210	\$ 1,762,874	\$ 2,244,427	\$ 2,244,427	\$ 1,846,628	\$ 2,224,105	\$ 2,354,187	4.89%	5.85%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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LOWER ROUGE									
O&M Contractor	\$ 266,096	\$ 274,079	\$ 282,302	\$ 282,302	\$ 293,339	\$ 293,340	\$ 305,595	8.25%	4.18%
Parts	19,509	26,454	15,000	15,000	24,689	29,000	15,000	0.00%	(40.00%)
Communications	2,354	2,102	2,500	2,500	2,310	3,500	3,500	40.00%	0.00%
Instrumentation Service	5,820	2,910	4,000	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	2,818	2,170	4,000	4,000	1,536	2,000	4,000	0.00%	100.00%
Prev/Predictive Maintenance	12,860	-	14,000	14,000	22,789	23,000	20,000	42.86%	(13.04%)
Inspections/Permits/Licenses	680	1,167	3,000	3,000	1,245	2,000	3,000	0.00%	50.00%
Janitorial	3,064	3,156	3,250	3,250	3,250	3,250	3,372	3.76%	3.76%
General Maintenance	1,399	1,521	4,000	4,000	1,193	3,000	4,000	0.00%	33.33%
Lawn Maintenance	2,718	2,767	4,000	4,000	2,128	4,000	4,000	0.00%	0.00%
Snow Removal	7,088	5,247	5,500	5,500	5,112	5,500	5,500	0.00%	0.00%
Landscape Maintenance	784	787	3,500	3,500	527	1,500	3,500	0.00%	0.00%
Flow Meter Maintenance	2,947	4,125	6,000	6,000	3,850	6,000	6,000	0.00%	133.33%
Electric	547,594	585,847	500,000	500,000	509,369	550,000	550,000	10.00%	0.00%
Natural Gas	18,559	18,602	20,000	20,000	21,869	25,000	25,000	25.00%	0.00%
Water/Sewer	68,207	68,855	75,000	75,000	53,661	75,000	75,000	0.00%	0.00%
Supplies and Tools	3,769	4,063	8,000	8,000	6,032	8,000	8,000	0.00%	0.00%
Fuel	-	7,004	10,000	10,000	-	5,000	10,000	0.00%	100.00%
Corrective Maintenance	29,953	35,190	100,000	100,000	5,168	50,000	100,000	0.00%	100.00%
Lower Rouge Total	\$ 995,721	\$ 1,046,045	\$ 1,064,052	\$ 1,064,052	\$ 960,976	\$ 1,089,090	\$ 1,149,467	8.03%	5.54%

Budget includes a 3% increase effective 1/1/2021

Suzanne:
Switchgear cleaning for the NPS & SPS (rotate each year)

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MIDDLE ROUGE									
O&M Contractor	\$ 159,658	\$ 164,448	\$ 169,380	\$ 169,380	\$ 176,004	\$ 176,004	\$ 183,357	8.25%	4.18%
Parts	12,947	6,401	7,500	7,500	2,875	7,500	7,500	0.00%	0.00%
Communications	1,556	1,713	2,200	2,200	1,449	2,200	2,200	0.00%	0.00%
Instrumentation Service	5,820	2,910	4,000	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	2,415	1,740	2,000	2,000	3,303	3,500	4,000	0.00%	(42.86%)
Prev/Predictive Maintenance	9,351	152	12,000	12,000	749	12,000	12,000	0.00%	0.00%
Inspections/Permits/Licenses	2,718	1,692	4,000	4,000	2,023	2,000	4,000	0.00%	100.00%
Janitorial	4,596	4,734	4,875	4,875	4,875	4,875	5,058	3.76%	3.76%
General Maintenance	2,160	1,277	5,000	5,000	1,208	2,500	5,000	0.00%	100.00%
Lawn Maintenance	6,719	7,511	8,500	8,500	5,685	8,500	8,500	0.00%	0.00%
Snow Removal	7,756	5,574	6,000	6,000	5,623	6,000	6,000	0.00%	0.00%
Landscape Maintenance	19,443	20,400	16,500	16,500	17,625	2,000	4,000	0.00%	100.00%
Flow Meter Maintenance	130,835	139,316	175,000	175,000	125,991	175,000	16,500	0.00%	(10.81%)
Electric	6,214	4,241	13,000	13,000	6,277	11,000	13,000	0.00%	18.18%
Odor Control Chemicals	9,568	9,193	18,000	18,000	7,973	18,000	18,000	0.00%	0.00%
Natural Gas	8,407	7,428	15,000	15,000	5,344	15,000	15,000	0.00%	0.00%
Water/Sewer	1,117	1,359	8,000	8,000	310	8,000	8,000	0.00%	0.00%
Supplies and Tools	11,094	-	50,000	50,000	-	25,000	50,000	0.00%	100.00%
Corrective Maintenance	-	-	-	-	-	-	-	0.00%	0.00%
Middle Rouge Total	\$ 403,705	\$ 383,032	\$ 524,955	\$ 524,955	\$ 370,996	\$ 501,579	\$ 539,115	2.70%	7.48%

Trihedral maintenance \$2,910.

\$8000 for switchgear cleaning-every third year, rotating with NPS & SPS

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FORCE MAIN

O&M Contractor	\$ 53,219	\$ 54,816	\$ 56,460	\$ 58,668	\$ 58,668	\$ 61,553	9.02%	4.92%
Parts	4,816	4,767	6,000	-	3,000	6,000	0.00%	100.00%
Communications	638	742	1,000	480	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	500	-	500	500	0.00%	0.00%
Supplies and Tools	276	44	1,500	-	1,500	1,500	0.00%	0.00%
Corrective Maintenance	-	1,767	20,000	-	20,000	20,000	0.00%	0.00%
Force Main Total	\$ 58,949	\$ 62,136	\$ 85,460	\$ 59,148	\$ 84,668	\$ 90,553	5.96%	6.95%

COLLECTION SYSTEM

O&M Contractor	\$ 53,219	\$ 54,816	\$ 56,460	\$ 58,668	\$ 58,668	\$ 61,553	9.02%	4.92%
Infrastructure Maintenance	80,734	-	150,000	225,663	230,000	150,000	0.00%	(34.78%)
Parts	295	-	1,000	69	1,000	1,000	0.00%	0.00%
Communications	3,467	5,290	4,000	3,647	4,000	4,000	0.00%	0.00%
Instrumentation Service	-	-	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	1,857	-	2,000	3,319	3,400	2,000	0.00%	(41.18%)
Inspections	-	-	500	-	500	500	0.00%	0.00%
Building Maintenance	-	-	1,000	-	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	1,000	-	1,000	1,000	0.00%	0.00%
Flow Meter Maintenance	148,125	139,050	156,000	131,115	156,000	156,000	0.00%	0.00%
Miss Dig	3,458	4,401	4,500	4,611	4,700	4,500	0.00%	(4.26%)
Electric	9,503	9,130	12,000	8,073	12,000	12,000	0.00%	0.00%
Supplies and Tools	356	-	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	487	1,375	2,000	-	2,000	2,000	0.00%	0.00%
Equip Purchases/Flow Meters	9,360	26,648	50,000	4,211	5,000	50,000	0.00%	900.00%
Corrective Maintenance	43,624	28,913	120,000	14,068	60,000	120,000	0.00%	100.00%
Collection System Total	\$ 354,485	\$ 269,622	\$ 562,460	\$ 453,444	\$ 541,268	\$ 567,553	0.91%	4.86%

Estimate of sewer cleaning: 100k per Aaron. Saw Grant has ended so there is no offset. Terra contract year 2 shows \$123k

SCADA maintenance due to exiting Wayne County system

VEHICLE

Parts	\$ 123	\$ -	\$ 500	\$ 500	\$ 182	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	-	53	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	1,806	1,987	4,000	4,000	1,447	4,000	4,000	0.00%	0.00%
Corrective Maintenance	421	-	2,000	2,000	435	2,000	2,000	0.00%	0.00%
Vehicle Totals	\$ 2,350	\$ 2,039	\$ 7,500	\$ 7,500	\$ 2,063	\$ 7,500	\$ 7,500	0.00%	0.00%

SAW GRANT EXPENDITURES

Saw Grant Expenditure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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ADMINISTRATIVE									
Salaries & Fringe Benefits									
Director of Operations	\$ 104,888	\$ 106,490	\$ 113,547	\$ 113,547	\$ 94,829	\$ 113,547	\$ 116,451	2.56%	2.56%
Accountant	68,903	71,245	73,673	73,673	61,544	73,673	75,609	2.63%	2.63%
Administrative Assistant	53,801	55,677	57,575	57,575	49,174	57,575	59,088	2.63%	2.63%
Construction Management Observer	-	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	6,000	4,800	3,000	3,000	2,000	3,000	3,000	0.00%	0.00%
Temporary Services	-	-	3,000	3,000	-	-	3,000	0.00%	0.00%
FICA	17,426	17,869	18,800	18,800	15,740	18,800	19,300	2.66%	2.66%
Workers Comp Insurance	1,137	762	1,200	1,200	585	1,200	1,200	0.00%	0.00%
Health Insurance	40,251	44,162	40,000	40,000	43,452	46,000	49,000	22.50%	6.52%
Health Insurance Opt Out	-	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	200	-	1,200	1,200	-	1,200	1,200	0.00%	0.00%
Dental Insurance	3,150	3,391	4,000	4,000	3,020	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,910	3,958	5,000	5,000	3,993	5,000	5,000	0.00%	0.00%
Education Expense	-	-	3,000	3,000	-	-	3,000	0.00%	0.00%
Pension Plan Expense	33,921	35,012	37,000	37,000	30,832	37,000	39,000	5.41%	5.41%
Subtotal	333,589	343,367	360,995	360,995	305,168	360,995	378,848	4.95%	4.95%
Reimbursable Expenses									
Training/Conference	667	805	2,000	2,000	243	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	-	10	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	1,207	1,141	2,000	2,000	482	2,000	2,000	0.00%	0.00%
Subtotal	1,874	1,956	4,500	4,500	725	4,500	4,500	0.00%	0.00%
Office Expenses									
Supplies	1,633	1,824	3,000	3,000	1,384	3,000	3,000	0.00%	0.00%
Computer	41,361	31,542	43,500	43,500	46,968	48,500	43,500	0.00%	(10.31%)
Equipment/Furniture	206	-	5,000	5,000	280	5,000	5,000	0.00%	0.00%
Printing/Copying	260	305	2,000	2,000	1,177	2,000	2,000	0.00%	0.00%
Postage	360	471	1,000	1,000	344	1,000	1,000	0.00%	0.00%
Telephone	4,146	4,188	5,000	5,000	4,285	5,000	5,000	0.00%	0.00%
Newsletters/Publications	438	785	2,000	2,000	-	-	2,000	0.00%	100.00%
Outside Services	1,044	1,044	2,000	2,000	870	1,000	2,000	0.00%	100.00%
Memberships/Dues	1,216	1,254	1,800	1,800	1,588	1,800	1,800	0.00%	0.00%
Miscellaneous	421	147	750	750	454	750	750	0.00%	0.00%
Subtotal	51,086	41,561	66,050	66,050	57,350	68,050	66,050	0.00%	(2.94%)
Outside Services									
Legal-Consulting	51,323	57,001	85,000	85,000	13,069	55,000	50,000	(41.18%)	(9.09%)
Other Legal	-	-	10,000	10,000	-	10,000	10,000	0.00%	0.00%
Audit	15,910	16,390	16,880	16,880	16,880	16,880	17,375	2.93%	2.93%
Financial Consulting	1,275	2,590	10,000	10,000	950	5,000	10,000	0.00%	100.00%
Indirect Engineering Services	29,566	11,982	10,000	10,000	661	5,000	10,000	0.00%	100.00%
Bank & Bond Services	770	564	1,000	1,000	2,592	2,500	1,000	0.00%	(60.00%)
Insurance Services	44,794	45,560	50,000	50,000	37,756	50,000	50,000	0.00%	0.00%
Subtotal	143,638	134,087	182,880	182,880	71,907	144,380	148,375	(18.87%)	2.77%
Administrative Total	\$ 530,186	\$ 520,970	\$ 614,425	\$ 614,425	\$ 435,150	\$ 577,925	\$ 597,773	(2.71%)	3.43%

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, 2020 - SEPTEMBER 30, 2021

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	12,500
Virus protection/spam software	1,000
Microsoft office 365 annual fees	1,000
Miscellaneous software - new/upgrades	2,000
Total	\$ 43,500

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2012 Bond Issue	3,525,000	1,189,688	1,062,788	1,272,525
Interest expense - 2012 Bond Issue	444,250	149,934	133,941	160,374
Allocation of Debt Service Budget	<u>\$ 3,969,250</u>	<u>\$ 1,339,622</u>	<u>\$ 1,196,729</u>	<u>\$ 1,432,899</u>

Allocation to Townships of Debt Service Payments - Cash Flow

	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2012 Bond Issue	12/1/2020	3,782,375	1,276,552	1,140,386	1,365,437
(C 33.75%, N 30.15%, P 36.10%)	6/1/2021	186,875	63,070	56,343	67,462
Allocation of Bond Debt Service Payments		<u>\$ 3,969,250</u>	<u>\$ 1,339,622</u>	<u>\$ 1,196,729</u>	<u>\$ 1,432,899</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 20-21

	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2012 Bond Issue	12/1/2021	3,681,875	1,242,633	1,110,085	1,329,157
(C 33.75%, N 30.15%, P 36.10%)	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
		\$ 7,860,875	\$ 2,653,045	\$ 2,370,053	\$ 2,837,777

WESTERN TOWNSHIPS UTILITIES AUTHORITY
COMPENSATION MATRIX

Position Title	FLSA	Year	Salary Range								
			Minimum	1 st step	2 nd step	3 rd step	4 th step	5 th step	6 th step	7 th step	Maximum
Admin. Assistant	non-exempt	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>
		2011/2012	\$33,481	\$34,820	\$36,212	\$37,661	\$39,167	\$40,733	\$42,365	\$44,058	<u>\$45,821</u>
		2012/2013	\$33,481	\$34,820	\$36,212	\$37,661	\$39,167	\$40,733	\$42,365	\$44,058	<u>\$45,821</u>
		2013	\$34,151	\$35,516	\$36,936	\$38,414	\$39,950	\$41,548	\$43,212	\$44,939	<u>\$46,737</u>
		2014	\$35,176	\$36,581	\$38,044	\$39,566	\$41,149	\$42,794	\$44,508	\$46,287	<u>\$48,139</u>
		2015	\$36,231	\$37,678	\$39,185	\$40,753	\$42,383	\$44,078	\$45,843	\$47,676	<u>\$49,583</u>
		2016	\$37,318	\$38,808	\$40,361	\$41,976	\$43,654	\$45,400	\$47,218	\$49,106	<u>\$51,070</u>
		2017	\$38,437	\$39,973	\$41,571	\$43,235	\$44,964	\$46,762	\$48,635	\$50,579	<u>\$52,603</u>
		2018	\$39,591	\$41,172	\$42,819	\$44,532	\$46,313	\$48,165	\$50,094	\$52,097	<u>\$54,181</u>
		2019	\$40,778	\$42,407	\$44,103	\$45,868	\$47,702	\$49,610	\$51,597	\$53,660	<u>\$55,806</u>
		2020	\$42,002	\$43,679	\$45,426	\$47,244	\$49,134	\$51,098	\$53,145	\$55,270	<u>\$57,480</u>
		2021	\$43,262	\$44,990	\$46,789	\$48,661	\$50,608	\$52,631	\$54,739	\$56,928	<u>\$59,205</u>

Position Title	FLSA	Year	Minimum	1 st step	2 nd step	3 rd step	4 th step	5 th step	6 th step	7 th step	Maximum	Prorated	Average Hours
Accountant	non-exempt	2002/2003	\$35,195	\$36,603	\$38,067	\$39,590	\$41,173	\$42,819	\$44,533	\$46,315	<u>\$48,167</u>	\$48,167	40
		2003/2004	\$36,251	\$37,701	\$39,209	\$40,777	\$42,408	\$44,104	\$45,869	\$47,704	<u>\$49,612</u>	\$49,612	32
		2004/2005	\$37,339	\$38,832	\$40,385	\$42,001	\$43,681	\$45,427	\$47,245	\$49,136	<u>\$51,100</u>	\$51,100	32
		2005/2006	\$38,459	\$39,997	\$41,597	\$43,261	\$44,991	\$46,790	\$48,663	\$50,610	<u>\$52,633</u>	\$52,633	32
		2006/2007	\$40,382	\$41,997	\$43,677	\$45,424	\$47,241	\$49,130	\$51,096	\$53,141	<u>\$55,265</u>	\$55,265	33
		2007/2008	\$41,593	\$43,257	\$44,987	\$46,787	\$48,658	\$50,604	\$52,629	\$54,735	<u>\$56,923</u>	\$56,923	33
		2008/2009	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$58,631	33
		2009/2010	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$58,631	33
		2010/2011	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$58,631	33
		2011/2012	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$58,631	33
		2012/2013	\$42,841	\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$58,631	33
		2013	\$43,698	\$45,446	\$47,264	\$49,155	\$51,120	\$53,164	\$55,292	\$57,505	<u>\$59,804</u>	\$59,804	33
		2014	\$45,009	\$46,809	\$48,682	\$50,630	\$52,654	\$54,759	\$56,951	\$59,230	<u>\$61,598</u>	\$61,598	35
		2015	\$46,359	\$48,213	\$50,142	\$52,149	\$54,234	\$56,402	\$58,660	\$61,007	<u>\$63,446</u>	\$63,446	40
		2016	\$47,750	\$49,659	\$51,646	\$53,713	\$55,861	\$58,094	\$60,420	\$62,837	<u>\$65,349</u>	\$65,349	40
		2017	\$49,182	\$51,149	\$53,196	\$55,325	\$57,537	\$59,837	\$62,232	\$64,722	<u>\$67,310</u>	\$67,310	40
		2018	\$50,658	\$52,684	\$54,792	\$56,985	\$59,263	\$61,632	\$64,099	\$66,664	<u>\$69,330</u>	\$69,330	40
		2019	\$52,177	\$54,264	\$56,435	\$58,694	\$61,041	\$63,481	\$66,022	\$68,664	<u>\$71,410</u>	\$71,410	40
		2020	\$53,743	\$55,892	\$58,128	\$60,455	\$62,872	\$65,385	\$68,003	\$70,724	<u>\$73,552</u>	\$73,552	40
		2021	\$55,355	\$57,569	\$59,872	\$62,269	\$64,758	\$67,347	\$70,043	\$72,846	<u>\$75,759</u>	\$75,759	40

Fiscal Year	Market - Inflation Increase	Market - Inflation Multiplier
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
2011/2012	0.00%	1.0000
2012/2013	0.00%	1.0000
2013	2.00%	1.0200
2014	3.00%	1.0300
2015	3.00%	1.0300
2016	3.00%	1.0300
2017	3.00%	1.0300
2018	3.00%	1.0300
2019	3.00%	1.0300
2020	3.00%	1.0300
2021	3.00%	1.0300

The salary matrix is based upon a 26 pay cycle.

Change in start date of wage increase from 10/1/xx to being effective with first paycheck paid in the calendar year, therefore, pay period start date could be in December depending on how pay period dates fall.

Suzanne Reel started in Oct. @ \$61,007. Cindy Cezat had been @ \$63,446 from Jan-Oct.

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