

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET

YEAR ENDING SEPTEMBER 30, 2020

Prepared by:

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Reviewed by:

WTUA Finance Committee - July 11, 2019
Board of Commissioners Study Session - July 22, 2019

Approved by:

Charter Township of Canton - August 13, 2019
Charter Township of Northville - August 15, 2019
Charter Township of Plymouth - July 23, 2019
Board of Commissioners - August 26, 2019

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

Audited 2016/2017 Actual	Audited 2017/2018 Actual	Approved 2018/2019 Budget	Amended 2018/2019 Budget	Current YTD 8/12/2019	Projected 2018/2019	Recommended 2019/2020 Budget	% Variance Over/(Under) 2018/2019 Budget	% Variance Over/(Under) 2018/2019 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 14,411,554	\$ 8,901,185	\$ 11,736,279	\$ 11,736,279	\$ 9,013,740	\$ 11,231,126	\$ 11,138,988	(5.09%)	(0.82%)
Saw grant funds	163,555	-	-	-	-	-	-	0.00%	0.00%
Interest earnings & other revenue	793,169	37,811	-	-	28,355	28,355	-	0.00%	0.00%
Total Revenues	15,368,278	8,938,997	11,736,279	11,736,279	9,042,095	11,259,481	11,138,988	(5.09%)	(1.07%)

EXPENDITURES

Sewage treatment charges	\$ 12,317,450	\$ 5,881,571	\$ 8,446,400	\$ 8,446,400	\$ 6,039,750	\$ 7,979,102	\$ 7,876,253	(6.75%)	(1.29%)
Operations and maintenance	1,789,566	1,815,210	2,247,750	2,247,750	1,460,251	2,243,250	2,244,427	(0.15%)	0.05%
Administrative	494,435	530,186	599,975	599,975	428,377	594,975	614,425	2.41%	3.27%
YCUA capacity rental	515,371	479,913	442,154	442,154	442,154	442,154	403,883	(8.66%)	(8.66%)
Total Expenditures	15,116,822	8,706,880	11,736,279	11,736,279	8,370,531	11,259,481	11,138,988	(5.09%)	(1.07%)

NET OPERATING INCOME

\$ 251,456	\$ 232,116	\$ -	\$ -	\$ 671,563	\$ -	\$ -
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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	(251,456)	(232,116)	-	-	-	-	-
Revenues less expenditures	232,116	232,116	-	-	671,563	-	-
Ending balance	\$ 259,550	\$ 278,890	\$ 278,890	\$ 278,890	\$ 950,454	\$ 278,890	\$ 278,890

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	\$ 10,834,950	\$ 10,594,188	\$ 5,230,856	\$ 5,230,856	\$ 5,121,298	\$ 5,229,193	\$ 4,115,400
Restricted earnings	1,893	1,299	-	-	1,645	1,663	-
Total revenues	\$ 10,836,843	\$ 10,595,487	\$ 5,230,856	\$ 5,230,856	\$ 5,122,943	\$ 5,230,856	\$ 4,115,400

EXPENDITURES

Principal payment - 2009 Issue	6,290,000	6,525,000	1,435,000	1,435,000	1,435,000	1,435,000	-
Interest expense - 2009 Issue	455,100	131,788	12,556	12,556	12,556	12,556	-
Principal payment - 2012 Issue	3,160,000	3,125,000	3,095,000	3,095,000	3,095,000	3,095,000	3,565,000
Interest expense - 2012 Issue	929,850	812,400	688,300	688,300	523,963	688,300	550,400
Total bond debt requirements	\$ 10,834,950	\$ 10,594,188	\$ 5,230,856	\$ 5,230,856	\$ 5,066,519	\$ 5,230,856	\$ 4,115,400

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
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Administrative-Detail of Computer Expense
Analysis of Bond Debt Service
Additional Debt Service Information*

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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SEWAGE TREATMENT CHARGES

Wayne County						
Sewage treatment charges	\$ 4,918,314	\$ -	\$ -	\$ -	\$ -	\$ -
Fixed charges/excess flow	1,386,000	-	100,000	100,000	-	99,000
YCUA:						
Sewage treatment charges	5,800,081	7,232,550	7,979,281	7,979,281	5,915,006	7,659,798
Industrial pre-treatment charges	119,784	118,022	135,000	135,000	97,471	135,000
GASB 68 - UAAL pension (fixed)			232,119	232,119	174,087	232,119
Lookback	93,271	(1,469,002)	-	-	(146,815)	(146,815)
Sewage Treatment Total	\$ 12,317,450	\$ 5,881,571	\$ 8,446,400	\$ 8,446,400	\$ 6,039,750	\$ 7,979,102
						\$ 7,876,253

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>		Total treatment charges Wayne County		<u>-</u>
YCUA					
			(per 1,000 gallons)		
Sewage treatment charges-projected rate	5,100,162	Oct-19 - Aug-20	1.361625	(1.63%)	6,944,508
Sewage treatment charges-projected rate	402,593	Sept-17	1.402475	3.00%	564,626
Total flows YCUA	<u>5,502,755</u>		Total treatment charges YCUA		<u>7,509,134</u>
Flows are based upon actual metered sewage flow					
YCUA-IPP Charges					
Canton Township					56,000
Northville Township					19,000
Plymouth Township					60,000
			Total YCUA IPP Charges		<u>135,000</u>
UAAL for pension - fixed amount					<u>232,119</u>
			Total YCUA		<u>7,876,253</u>
			Total Sewage Treatment Charges		<u>\$ 7,876,253</u>

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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 929,287	\$ 995,721	\$ 1,060,736	\$ 1,060,736	\$ 845,937	\$ 1,056,736	\$ 1,064,052	0.31%	0.69%
Middle Rouge	359,586	403,705	519,882	519,882	319,283	519,382	524,955	0.98%	1.07%
Force Main	57,193	58,949	83,816	83,816	57,320	83,816	85,460	1.96%	1.96%
Collection System	274,854	354,485	575,816	575,816	236,180	575,816	562,460	(2.32%)	(2.32%)
Vehicle	3,727	2,350	7,500	7,500	1,531	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	164,919	-	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 1,789,566	\$ 1,815,210	\$ 2,247,750	\$ 2,247,750	\$ 1,460,251	\$ 2,243,250	\$ 2,244,427	(0.15%)	0.05%

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LOWER ROUGE									
O&M Contractor	\$ 258,346	\$ 266,096	\$ 274,080	\$ 274,080	\$ 251,072	\$ 274,080	\$ 282,302	3.00%	3.00%
Parts	19,655	19,509	15,000	15,000	21,692	22,000	15,000	0.00%	31.82%
Communications	2,112	2,354	2,500	2,500	1,620	2,500	2,500	0.00%	0.00%
Instrumentation Service	-	5,820	4,000	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	2,046	2,318	4,000	4,000	1,673	4,000	4,000	0.00%	0.00%
Prev/Predictive Maintenance	20,601	12,860	19,000	19,000	-	14,000	14,000	(26.32%)	0.00%
Inspections/Permits/Licenses	1,163	680	3,000	3,000	1,167	3,000	3,000	0.00%	0.00%
Janitorial	2,975	3,064	3,156	3,156	2,891	3,156	3,250	2.98%	2.98%
General Maintenance	7,107	1,399	4,000	4,000	1,015	4,000	4,000	0.00%	0.00%
Lawn Maintenance	2,969	2,718	4,000	4,000	1,931	4,000	4,000	0.00%	0.00%
Snow Removal	3,411	7,088	5,500	5,500	5,247	5,500	5,500	0.00%	0.00%
Landscaping Maintenance	914	784	3,500	3,500	556	3,500	3,500	0.00%	0.00%
Flow Meter Maintenance	2,661	2,947	6,000	6,000	4,125	6,000	6,000	0.00%	0.00%
Electric	462,833	547,594	500,000	500,000	449,119	550,000	500,000	0.00%	9.09%
Natural Gas	13,228	18,559	20,000	20,000	18,176	22,000	20,000	0.00%	9.09%
Water/Sewer	71,922	68,207	75,000	75,000	45,671	75,000	75,000	0.00%	0.00%
Supplies and Tools	5,407	3,769	8,000	8,000	3,319	8,000	8,000	0.00%	0.00%
Fuel	-	-	10,000	10,000	-	2,000	10,000	0.00%	400.00%
Corrective Maintenance	51,936	29,953	100,000	100,000	33,753	50,000	100,000	0.00%	100.00%
Lower Rouge Total	\$ 929,287	\$ 995,721	\$ 1,060,736	\$ 1,060,736	\$ 845,937	\$ 1,056,736	\$ 1,064,052	0.31%	0.69%

Budget includes a 3% increase effective 1/1/2020

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

Trihedral maintenance \$2,910.

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

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MIDDLE ROUGE									
O&M Contractor	\$ 155,007	\$ 159,658	\$ 164,447	\$ 164,447	\$ 150,643	\$ 164,447	\$ 169,380	3.00%	3.00%
Parts	1,759	12,947	7,500	7,500	5,505	7,500	7,500	0.00%	0.00%
Communications	1,480	1,556	2,200	2,200	1,307	2,200	2,200	0.00%	0.00%
Instrumentation Service	-	5,820	4,000	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	1,552	2,415	2,000	2,000	1,282	2,000	2,000	0.00%	0.00%
Prev/Predictive Maintenance	318	9,351	12,000	12,000	152	12,000	12,000	0.00%	0.00%
Inspections/Permits/Licenses	1,177	2,718	4,000	4,000	1,692	4,000	4,000	0.00%	0.00%
Janitorial	4,462	4,596	4,735	4,735	4,336	4,735	4,875	2.96%	2.96%
General Maintenance	698	2,160	5,000	5,000	1,080	5,000	5,000	0.00%	0.00%
Lawn Maintenance	7,900	6,719	8,500	8,500	4,887	8,500	8,500	0.00%	0.00%
Snow Removal	3,631	7,756	6,000	6,000	5,574	6,000	6,000	0.00%	0.00%
Landscaping Maintenance	1,836	1,332	4,000	4,000	2,704	4,000	4,000	0.00%	0.00%
Flow Meter Maintenance	133,152	19,443	16,500	16,500	16,800	20,000	16,500	0.00%	(17.50%)
Electric	6,299	130,835	175,000	175,000	103,538	175,000	175,000	0.00%	0.00%
Odor Control Chemicals	8,589	6,214	13,000	13,000	2,144	13,000	13,000	0.00%	0.00%
Natural Gas	9,374	9,568	18,000	18,000	8,973	18,000	18,000	0.00%	0.00%
Water/Sewer	3,302	8,407	15,000	15,000	4,784	15,000	15,000	0.00%	0.00%
Supplies and Tools	785	1,117	8,000	8,000	970	4,000	8,000	0.00%	100.00%
Corrective Maintenance	-	11,094	50,000	50,000	-	50,000	50,000	0.00%	0.00%
Middle Rouge Total	\$ 359,586	\$ 403,705	\$ 519,882	\$ 519,882	\$ 319,283	\$ 519,382	\$ 524,955	0.98%	1.07%

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FORCE MAIN

O&M Contractor	\$ 51,669	\$ 53,219	\$ 54,816	\$ 54,816	\$ 50,214	\$ 54,816	\$ 56,460	3.00%	3.00%
Parts	4,938	4,816	6,000	6,000	4,767	6,000	6,000	0.00%	0.00%
Communications	586	638	1,000	1,000	571	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	500	500	-	500	500	0.00%	0.00%
Supplies and Tools	-	276	1,500	1,500	-	1,500	1,500	0.00%	0.00%
Corrective Maintenance	-	-	20,000	20,000	1,767	20,000	20,000	0.00%	0.00%
Force Main Total	\$ 57,193	\$ 58,949	\$ 83,816	\$ 83,816	\$ 57,320	\$ 83,816	\$ 85,460	1.96%	1.96%

COLLECTION SYSTEM

O&M Contractor	\$ 51,669	\$ 53,219	\$ 54,816	\$ 54,816	\$ 50,214	\$ 54,816	\$ 56,460	3.00%	3.00%
Infrastructure Maintenance	43,797	80,734	150,000	150,000	-	150,000	150,000	0.00%	0.00%
Parts	130	295	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Communications	4,277	3,467	4,000	4,000	3,555	4,000	4,000	0.00%	0.00%
Instrumentation Service	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	1,719	1,857	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Inspections	277	-	500	500	-	500	500	0.00%	0.00%
Building Maintenance	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Flow Meter Maintenance	144,315	148,125	171,000	171,000	115,950	171,000	156,000	0.00%	0.00%
Miss Dig	3,721	3,458	4,500	4,500	4,401	4,500	4,500	0.00%	0.00%
Electric	8,966	9,503	12,000	12,000	7,099	12,000	12,000	0.00%	0.00%
Supplies and Tools	70	356	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	1,089	487	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Equip Purchases/Flow Meters	4,200	9,360	50,000	50,000	26,648	50,000	50,000	0.00%	0.00%
Corrective Maintenance	10,623	43,624	120,000	120,000	28,313	120,000	120,000	0.00%	0.00%
Collection System Total	\$ 274,854	\$ 354,485	\$ 575,816	\$ 575,816	\$ 236,180	\$ 575,816	\$ 562,460	(2.32%)	(2.32%)

Estimate of sewer cleaning: 100k per Aaron. Saw Grant has ended so there is no offset. Going out for bids so cost may change

No longer servicing Accusonic meters

SCADA maintenance due to exiting Wayne County system

VEHICLE

Parts	\$ 192	\$ 123	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	94	-	1,000	1,000	53	1,000	1,000	0.00%	0.00%
Fuel	1,833	1,806	4,000	4,000	1,479	4,000	4,000	0.00%	0.00%
Corrective Maintenance	1,608	421	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Vehicle Totals	\$ 3,727	\$ 2,350	\$ 7,500	\$ 7,500	\$ 1,531	\$ 7,500	\$ 7,500	0.00%	0.00%

SAW GRANT EXPENDITURES

Saw Grant Expenditure									
Total	\$ 164,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%

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ADMINISTRATIVE									
Salaries & Fringe Benefits									
Director of Operations	\$ 95,679	\$ 104,888	\$ 109,903	\$ 109,903	\$ 87,945	\$ 109,903	\$ 113,547	3.32%	3.32%
Accountant	65,977	68,903	71,245	71,245	58,611	71,245	73,673	3.41%	3.41%
Administrative Assistant	52,478	53,801	55,677	55,677	45,804	55,677	57,575	3.41%	3.41%
Construction Management Observer	-	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	6,000	6,000	6,000	6,000	4,400	5,000	3,000	(50.00%)	(40.00%)
Temporary Services	-	-	3,000	3,000	-	3,000	3,000	0.00%	0.00%
FICA	16,390	17,426	18,200	18,200	14,728	18,200	18,800	3.30%	3.30%
Workers Comp Insurance	642	1,137	1,200	1,200	762	1,200	1,200	0.00%	0.00%
Health Insurance	41,737	40,251	40,000	40,000	40,116	41,000	40,000	0.00%	(2.44%)
Health Insurance Opt Out	-	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	196	200	1,200	1,200	-	1,200	1,200	0.00%	0.00%
Dental Insurance	3,276	3,150	4,000	4,000	3,109	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,746	3,910	5,000	5,000	3,631	5,000	5,000	0.00%	0.00%
Education Expense	-	-	3,000	3,000	-	3,000	3,000	0.00%	0.00%
Pension Plan Expense	31,970	33,921	36,000	36,000	28,854	36,000	37,000	2.78%	2.78%
Subtotal	318,091	333,589	354,425	354,425	287,959	354,425	360,995	1.85%	1.85%
Reimbursable Expenses									
Training/Conference	489	667	2,000	2,000	575	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	43	-	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	1,410	1,207	2,000	2,000	957	2,000	2,000	0.00%	0.00%
Subtotal	1,942	1,874	4,500	4,500	1,532	4,500	4,500	0.00%	0.00%
Office Expenses									
Supplies	1,219	1,633	3,000	3,000	1,196	3,000	3,000	0.00%	0.00%
Computer	37,917	41,361	46,000	46,000	27,622	46,000	43,500	(5.43%)	(5.43%)
Equipment/Furniture	-	206	5,000	5,000	-	5,000	5,000	0.00%	0.00%
Printing/Copying	358	260	2,000	2,000	305	2,000	2,000	0.00%	0.00%
Postage	409	360	1,000	1,000	453	1,000	1,000	0.00%	0.00%
Telephone	4,154	4,146	5,000	5,000	3,181	5,000	5,000	0.00%	0.00%
Newspapers/Publications	529	438	2,000	2,000	785	2,000	2,000	0.00%	0.00%
Outside Services	1,316	1,044	2,000	2,000	783	2,000	2,000	0.00%	0.00%
Memberships/Dues	1,671	1,216	1,800	1,800	1,254	1,800	1,800	0.00%	0.00%
Miscellaneous	238	421	750	750	123	750	750	0.00%	0.00%
Subtotal	47,810	51,086	68,550	68,550	35,703	68,550	66,050	(3.65%)	(3.65%)
Outside Services									
Legal-Consulting	44,046	51,323	75,000	75,000	45,111	75,000	85,000	13.33%	13.33%
Other Legal	-	-	10,000	10,000	-	5,000	10,000	0.00%	100.00%
Audit	15,400	15,910	16,500	16,500	16,390	16,500	16,880	2.30%	2.30%
Financial Consulting	5,950	1,275	10,000	10,000	1,300	10,000	10,000	0.00%	0.00%
Indirect Engineering Services	16,795	29,566	10,000	10,000	1,809	10,000	10,000	0.00%	0.00%
Bank & Bond Services	759	770	1,000	1,000	564	1,000	1,000	0.00%	0.00%
Insurance Services	43,643	44,794	50,000	50,000	38,009	50,000	50,000	0.00%	0.00%
Subtotal	126,593	143,638	172,500	172,500	103,183	167,500	182,880	6.02%	9.18%
Administrative Total	\$ 494,434	\$ 530,186	\$ 599,975	\$ 599,975	\$ 428,377	\$ 594,975	\$ 614,425	2.41%	3.27%

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, 2019 - SEPTEMBER 30, 2020

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, 2019 - SEPTEMBER 30, 2020**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2012 Bond Issue	3,565,000	1,203,187	1,074,848	1,286,965
Interest expense - 2012 Bond Issue	586,050	197,790	176,695	211,565
Allocation of Debt Service Budget	<u>\$ 4,151,050</u>	<u>\$ 1,400,977</u>	<u>\$ 1,251,543</u>	<u>\$ 1,498,530</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	12/1/2019	3,893,675	1,314,115	1,173,943	1,405,617
(C 33.75%, N 30.15%, P 36.10%)	6/1/2020	257,375	86,864	77,599	92,912
Allocation of Bond Debt Service Payments		<u>\$ 4,151,050</u>	<u>\$ 1,400,979</u>	<u>\$ 1,251,542</u>	<u>\$ 1,498,529</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 19-20

	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
	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

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
COMPENSATION MATRIX**

Position Title	FLSA	Year	Salary Range									Prorated	Average Hours
			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>		
		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>
2003/2004	\$36,251			\$37,701	\$39,209	\$40,777	\$42,408	\$44,104	\$45,869	\$47,704	<u>\$49,612</u>	\$39,689	32
2004/2005	\$37,339			\$38,832	\$40,385	\$42,001	\$43,681	\$45,427	\$47,245	\$49,136	<u>\$51,100</u>	\$40,880	32
2005/2006	\$38,459			\$39,997	\$41,597	\$43,261	\$44,991	\$46,790	\$48,663	\$50,610	<u>\$52,633</u>	\$42,106	32
2006/2007	\$40,382			\$41,997	\$43,677	\$45,424	\$47,241	\$49,130	\$51,096	\$53,141	<u>\$55,265</u>	\$45,594	33
2007/2008	\$41,593			\$43,257	\$44,987	\$46,787	\$48,658	\$50,604	\$52,629	\$54,735	<u>\$56,923</u>	\$46,961	33
2008/2009	\$42,841			\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$48,371	33
2009/2010	\$42,841			\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$48,371	33
2010/2011	\$42,841			\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$48,371	33
2011/2012	\$42,841			\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$48,371	33
2012/2013	\$42,841			\$44,555	\$46,337	\$48,191	\$50,118	\$52,122	\$54,208	\$56,377	<u>\$58,631</u>	\$48,371	33
2013	\$43,698			\$45,446	\$47,264	\$49,155	\$51,120	\$53,164	\$55,292	\$57,505	<u>\$59,804</u>	\$49,338	33
2014	\$45,009			\$46,809	\$48,682	\$50,630	\$52,654	\$54,759	\$56,951	\$59,230	<u>\$61,598</u>	\$53,898	35
2015	\$46,359			\$48,213	\$50,142	\$52,149	\$54,234	\$56,402	\$58,660	<u>\$61,007</u>	<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

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

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.

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

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.