

# **Western Townships Utilities Authority**

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SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

## **ANNUAL BUDGET**

**YEAR ENDING SEPTEMBER 30, 2022**

**VERSION 1 - FINANCE COMMITTEE REVIEW  
BOARD STUDY SESSION  
TOWNSHIP APPROVALS  
BOARD APPROVAL  
DATE: AUGUST 23, 2021**

Prepared by:

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

Reviewed by:

WTUA Finance Committee - July 15, 2021  
Board of Commissioners Study Session - July 26, 2021

Approved by:

Charter Township of Canton - August 10, 2021  
Charter Township of Northville - August 19, 2021  
Charter Township of Plymouth - July 27, 2021  
Board of Commissioners - August 23, 2021

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
PROPOSED ANNUAL BUDGET  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

Audited 2018/2019 Actual	Audited 2019/2020 Actual	Approved 2020/2021 Budget	Amended 2020/2021 Budget	Current YTD 9/22/2021	Projected 2020/2021	Recommended 2021/2022 Budget	% Variance Over/(Under) 2020/2021 Budget	% Variance Over/(Under) 2020/2021 Projected
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**OPERATIONS BUDGET**

**REVENUES**

Township billings	\$ 8,701,248	\$ 8,165,659	\$ 10,888,463	\$ 10,888,463	\$ 8,324,785	\$ 9,269,599	\$ 9,472,959	(13.00%)	2.19%
Saw grant funds	-	-	-	-	-	-	-	0.00%	0.00%
Interest earnings & other revenue	28,355	121,262	-	-	16,735	-	-	0.00%	0.00%
<b>Total Revenues</b>	<b>8,729,603</b>	<b>8,286,921</b>	<b>10,888,463</b>	<b>10,888,463</b>	<b>8,341,520</b>	<b>9,269,599</b>	<b>9,472,959</b>	<b>(13.00%)</b>	<b>2.19%</b>

**EXPENDITURES**

Sewage treatment charges	\$ 5,771,489	\$ 5,103,450	\$ 7,571,872	\$ 7,571,872	\$ 5,856,879	\$ 6,077,958	\$ 6,184,685	(18.32%)	1.76%
Operations and maintenance	1,762,878	2,051,378	2,354,187	2,354,187	1,714,933	2,243,565	2,360,254	0.26%	5.20%
Administrative	520,964	496,096	597,773	597,773	457,075	583,446	605,084	1.22%	3.71%
YCUA capacity rental	442,154	403,883	364,630	364,630	364,630	364,630	322,936	(11.43%)	(11.43%)
<b>Total Expenditures</b>	<b>8,497,485</b>	<b>8,054,807</b>	<b>10,888,463</b>	<b>10,888,463</b>	<b>8,393,517</b>	<b>9,269,599</b>	<b>9,472,959</b>	<b>(13.00%)</b>	<b>2.19%</b>

**NET OPERATING INCOME**

<b>\$ 232,118</b>	<b>\$ 232,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (51,997)</b>	<b>\$ -</b>	<b>\$ -</b>
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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)	-	-	-	-	-	-
Revenues less expenditures	232,116	(138,782)	-	-	(51,997)	-	-
<b>Ending balance</b>	<b>\$ 278,890</b>	<b>\$ 140,109</b>	<b>\$ 278,890</b>	<b>\$ 278,890</b>	<b>\$ 226,893</b>	<b>\$ 278,890</b>	<b>\$ 278,890</b>

**DEBT SERVICE BUDGET**

**REVENUES**

Bond debt billings to townships	\$ 5,230,856	\$ 4,029,608	\$ 3,934,000	\$ 3,934,000	\$ 3,871,708	\$ 3,934,000	\$ 3,737,688
Restricted earnings	1,645	337	-	-	-	-	-
<b>Total revenues</b>	<b>\$ 5,232,501</b>	<b>\$ 4,029,945</b>	<b>\$ 3,934,000</b>	<b>\$ 3,934,000</b>	<b>\$ 3,871,708</b>	<b>\$ 3,934,000</b>	<b>\$ 3,737,688</b>

**EXPENDITURES**

Principal payment - 2012 Issue	3,095,000	3,565,000	3,525,000	3,525,000	3,525,000	3,525,000	3,495,000
Interest expense - 2012 Issue	688,300	464,608	409,000	409,000	377,854	409,000	242,688
<b>Total bond debt requirements</b>	<b>\$ 5,230,856</b>	<b>\$ 4,029,608</b>	<b>\$ 3,934,000</b>	<b>\$ 3,934,000</b>	<b>\$ 3,902,854</b>	<b>\$ 3,934,000</b>	<b>\$ 3,737,688</b>

**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, 2021 - SEPTEMBER 30, 2022**

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**SEWAGE TREATMENT CHARGES**

<b>YCUA:</b>							
Sewage treatment charges	7,449,943	6,851,426	7,197,754	7,197,754	5,306,856	5,486,960	5,818,566
Industrial pre-treatment charges	117,435	123,307	142,000	142,000	120,371	142,000	134,000
GASB 68 - UAAL pension (fixed)			232,119	232,119	212,773	232,119	232,119
Lookback	(1,795,889)	(1,871,283)	-	-	216,879	216,879	-
<b>Sewage Treatment Total</b>	<b>\$ 5,771,489</b>	<b>\$ 5,103,450</b>	<b>\$ 7,571,873</b>	<b>\$ 7,571,873</b>	<b>\$ 5,856,879</b>	<b>\$ 6,077,958</b>	<b>\$ 6,184,685</b>

**SEWAGE TREATMENT DETAIL CALCULATIONS**

Treatment Agency	Estimated Flows <small>(1,000 gallons)</small>	Period <small>(from/to)</small>	Rate	Rate Change <small>(%)</small>	Projected Cost <small>(\$)</small>
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<b>YCUA</b>					
Sewage treatment charges-projected rate	4,948,687	Oct-21 - Aug-22	1.094420	0.00%	5,415,942
Sewage treatment charges-projected rate	367,888	Sept-22	1.094420	0.00%	402,624
Total flows YCUA	<u>5,316,575</u>				Total treatment charges YCUA <u>5,818,566</u>

Flows are based upon actual metered sewage flow

<b>YCUA-IPP Charges</b>					
Canton Township					52,000
Northville Township					19,000
Plymouth Township					63,000
				Total YCUA IPP Charges	<u>134,000</u>
UAAL for pension - fixed amount					<u>232,119</u>
				Total YCUA	<u>6,184,685</u>
				Total Sewage Treatment Charges	<u>\$ 6,184,685</u>

WESTERN TOWNSHIPS UTILITIES AUTHORITY  
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**OPERATIONS AND MAINTENANCE OVERVIEW**

Lower Rouge	\$ 1,046,045	\$ 1,080,726	\$ 1,149,467	\$ 1,149,467	\$ 947,052	\$ 1,084,364	\$ 1,153,434	0.35%	6.37%
Middle Rouge	383,032	401,770	539,115	539,115	391,362	518,565	541,096	0.37%	4.34%
Force Main	62,136	59,299	90,553	90,553	60,302	88,818	90,612	0.07%	2.02%
Collection System	269,622	507,185	567,553	567,553	313,669	544,318	567,612	0.01%	4.28%
Vehicle	2,039	2,396	7,500	7,500	2,548	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	-	-	-	-	-	-	-	0.00%	0.00%
<b>Operation &amp; Maintenance Total</b>	<b>\$ 1,762,874</b>	<b>\$ 2,051,376</b>	<b>\$ 2,354,187</b>	<b>\$ 2,354,187</b>	<b>\$ 1,714,933</b>	<b>\$ 2,243,565</b>	<b>\$ 2,360,254</b>	<b>0.26%</b>	<b>5.20%</b>

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**LOWER ROUGE**

O&M Contractor	\$ 274,079	\$ 293,339	\$ 305,595	\$ 299,089	\$ 299,089	\$ 308,062	0.81%	3.00%
Parts	26,454	26,773	15,000	7,902	10,000	15,000	0.00%	50.00%
Communications	2,102	2,845	3,500	2,956	3,500	3,500	0.00%	0.00%
Instrumentation Service	2,910	2,910	4,000	2,910	3,000	4,000	0.00%	33.33%
Alarm Monitoring	2,170	2,078	4,000	4,181	4,200	4,000	0.00%	(4.76%)
Prev/Predictive Maintenance	-	22,789	20,000	14,335	20,000	20,000	0.00%	0.00%
Inspections/Permits/Licenses	1,167	1,245	3,000	992	2,500	3,000	0.00%	20.00%
Janitorial	3,156	3,250	3,372	3,274	3,275	3,372	0.00%	2.97%
General Maintenance	1,521	1,193	4,000	1,530	2,000	4,000	0.00%	100.00%
Lawn Maintenance	2,767	2,827	4,000	2,262	2,300	4,000	0.00%	73.91%
Snow Removal	5,247	5,112	5,500	6,909	7,000	7,000	27.27%	0.00%
Landscape Maintenance	787	527	3,500	490	3,500	3,500	0.00%	0.00%
Flow Meter Maintenance	4,125	3,850	6,000	4,425	6,000	6,000	0.00%	0.00%
Electric	585,847	606,901	550,000	525,547	550,000	550,000	0.00%	0.00%
Natural Gas	18,602	22,173	25,000	18,923	25,000	25,000	0.00%	0.00%
Water/Sewer	68,855	64,695	75,000	47,686	75,000	75,000	0.00%	0.00%
Supplies and Tools	4,063	9,013	8,000	2,601	8,000	8,000	0.00%	0.00%
Fuel	7,004	-	10,000	-	10,000	10,000	0.00%	0.00%
Corrective Maintenance	35,190	9,207	100,000	1,040	50,000	100,000	0.00%	100.00%
<b>Lower Rouge Total</b>	<b>\$ 1,046,045</b>	<b>\$ 1,080,726</b>	<b>\$ 1,149,467</b>	<b>\$ 947,052</b>	<b>\$ 1,084,364</b>	<b>\$ 1,153,434</b>	<b>0.35%</b>	<b>6.37%</b>

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

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

**MIDDLE ROUGE**

O&M Contractor	\$ 164,448	\$ 176,004	\$ 183,357	\$ 179,454	\$ 179,454	\$ 184,837	0.81%	3.00%
Parts	6,401	2,924	7,500	5,500	7,500	7,500	0.00%	0.00%
Communications	1,713	1,741	2,200	1,625	2,200	2,200	0.00%	0.00%
Instrumentation Service	2,910	2,910	4,000	2,910	3,000	4,000	0.00%	33.33%
Alarm Monitoring	1,740	3,303	2,000	2,000	2,000	2,000	0.00%	0.00%
Prev/Predictive Maintenance	152	881	12,000	132	8,000	8,000	(33.33%)	0.00%
Inspections/Permits/Licenses	1,692	2,023	4,000	2,512	4,000	4,000	0.00%	0.00%
Janitorial	4,734	4,875	5,058	4,911	4,911	5,058	0.00%	3.00%
General Maintenance	1,277	1,306	5,000	1,286	2,500	5,000	0.00%	100.00%
Lawn Maintenance	7,511	7,409	8,500	6,413	6,500	8,500	0.00%	30.77%
Snow Removal	5,574	5,623	6,000	6,679	7,000	7,000	16.67%	0.00%
Landscape Maintenance	2,944	774	4,000	665	4,000	4,000	0.00%	0.00%
Flow Meter Maintenance	20,400	19,725	16,500	20,700	21,000	20,000	21.21%	(4.76%)
Electric	139,316	150,668	175,000	139,430	175,000	175,000	0.00%	0.00%
Odor Control Chemicals	4,241	6,277	13,000	2,278	5,500	13,000	0.00%	136.36%
Natural Gas	9,193	7,973	18,000	8,367	18,000	18,000	0.00%	0.00%
Water/Sewer	7,428	6,896	15,000	3,432	10,000	15,000	0.00%	50.00%
Supplies and Tools	1,359	459	8,000	488	8,000	8,000	0.00%	0.00%
Corrective Maintenance	-	-	50,000	2,582	50,000	50,000	0.00%	0.00%
<b>Middle Rouge Total</b>	<b>\$ 383,032</b>	<b>\$ 401,770</b>	<b>\$ 539,115</b>	<b>\$ 391,362</b>	<b>\$ 518,565</b>	<b>\$ 541,096</b>	<b>0.37%</b>	<b>4.34%</b>

Trihedral maintenance \$2,910.

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

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**FORCE MAIN**

O&M Contractor	\$ 54,816	\$ 58,668	\$ 61,553	\$ 59,818	\$ 59,818	\$ 61,612	0.10%	3.00%
Parts	4,767	22	6,000	-	6,000	6,000	0.00%	0.00%
Communications	742	609	1,000	484	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	500	-	500	500	0.00%	0.00%
Supplies and Tools	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%
<b>Force Main Total</b>	<b>\$ 62,136</b>	<b>\$ 59,299</b>	<b>\$ 90,553</b>	<b>\$ 60,302</b>	<b>\$ 88,818</b>	<b>\$ 90,612</b>	<b>0.07%</b>	<b>2.02%</b>

**COLLECTION SYSTEM**

O&M Contractor	\$ 54,816	\$ 58,668	\$ 61,553	\$ 59,818	\$ 59,818	\$ 61,612	0.10%	3.00%
Infrastructure Maintenance	-	265,712	150,000	60,139	150,000	150,000	0.00%	0.00%
Parts	-	69	1,000	49	800	1,000	0.00%	25.00%
Communications	5,290	3,791	4,000	2,143	2,200	4,000	0.00%	81.82%
Instrumentation Service	-	-	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	-	3,319	2,000	-	2,000	2,000	0.00%	0.00%
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	139,050	142,665	156,000	140,100	156,000	156,000	0.00%	0.00%
Miss Dig	4,401	5,009	4,500	4,874	5,000	4,500	0.00%	(10.00%)
Electric	9,130	9,673	12,000	9,578	12,000	12,000	0.00%	0.00%
Supplies and Tools	-	-	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	1,375	-	2,000	-	2,000	2,000	0.00%	0.00%
Equip Purchases/Flow Meters	26,648	4,211	50,000	-	50,000	50,000	0.00%	0.00%
Corrective Maintenance	28,913	14,068	120,000	36,967	100,000	120,000	0.00%	20.00%
<b>Collection System Total</b>	<b>\$ 269,622</b>	<b>\$ 507,185</b>	<b>\$ 567,553</b>	<b>\$ 313,669</b>	<b>\$ 544,318</b>	<b>\$ 567,612</b>	<b>0.01%</b>	<b>4.28%</b>

Estimate of sewer cleaning: 150K

SCADA maintenance due to exiting Wayne County system

**VEHICLE**

Parts	\$ -	\$ 182	\$ 500	\$ 500	\$ -	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	53	-	1,000	53	1,000	1,000	0.00%	0.00%
Fuel	1,987	1,779	4,000	1,833	4,000	4,000	0.00%	0.00%
Corrective Maintenance	-	435	2,000	662	2,000	2,000	0.00%	0.00%
<b>Vehicle Totals</b>	<b>\$ 2,039</b>	<b>\$ 2,396</b>	<b>\$ 7,500</b>	<b>\$ 2,548</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>0.00%</b>	<b>0.00%</b>

**SAW GRANT EXPENDITURES**

<b>Saw Grant Expenditure</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>

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**ADMINISTRATIVE**

<b>Salaries &amp; Fringe Benefits</b>								
Director of Operations	\$ 106,490	\$ 110,959	\$ 116,451	\$ 109,292	\$ 113,124	\$ 119,170	2.33%	5.34%
Accountant	71,245	70,985	75,609	64,348	75,609	77,799	2.90%	2.90%
Administrative Assistant	55,677	57,574	59,088	57,039	59,088	60,800	2.90%	2.90%
Construction Management Observer	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	4,800	2,400	3,000	2,200	3,000	3,000	0.00%	0.00%
Temporary Services	-	-	3,000	-	-	3,000	0.00%	100.00%
FICA	17,869	18,341	19,800	17,672	18,800	19,800	0.00%	5.32%
Workers Comp Insurance	762	1,251	1,200	598	1,200	1,200	0.00%	0.00%
Health Insurance	44,162	44,022	49,000	45,198	46,000	49,000	0.00%	6.52%
Health Insurance Opt Out	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	-	600	1,200	-	1,200	1,200	0.00%	0.00%
Dental Insurance	3,391	3,020	4,000	3,313	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,958	3,993	5,000	3,992	5,000	5,000	0.00%	0.00%
Education Expense	-	-	3,000	-	-	3,000	0.00%	100.00%
Pension Plan Expense	35,012	35,928	39,000	34,596	39,000	40,170	3.00%	3.00%
<b>Subtotal</b>	<b>343,367</b>	<b>349,073</b>	<b>379,348</b>	<b>338,248</b>	<b>366,021</b>	<b>387,139</b>	<b>2.05%</b>	<b>5.77%</b>
<b>Reimbursable Expenses</b>								
Training/Conference	805	243	2,000	607	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	10	-	500	45	500	500	0.00%	0.00%
Mileage Reimbursement	1,141	650	2,000	-	2,000	2,000	0.00%	0.00%
<b>Subtotal</b>	<b>1,956</b>	<b>893</b>	<b>4,500</b>	<b>652</b>	<b>4,500</b>	<b>4,500</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Office Expenses</b>								
Supplies	1,824	1,479	3,000	1,540	2,500	3,000	0.00%	20.00%
Computer	31,542	50,903	43,500	43,909	44,000	43,500	0.00%	(1.14%)
Equipment/Furniture	-	280	5,000	2,131	5,000	5,000	0.00%	0.00%
Printing/Copying	305	1,177	2,000	702	2,000	2,000	0.00%	0.00%
Postage	471	344	1,000	-	1,000	1,000	0.00%	0.00%
Telephone	4,188	4,600	5,000	1,900	3,500	3,500	(30.00%)	0.00%
Newspapers/Publications	785	-	2,000	-	2,000	2,000	0.00%	0.00%
Outside Services	1,044	1,044	2,000	957	1,800	2,000	0.00%	11.11%
Memberships/Dues	1,254	1,588	1,800	1,956	2,000	1,800	0.00%	(10.00%)
Miscellaneous	147	624	750	8	750	750	0.00%	0.00%
<b>Subtotal</b>	<b>41,561</b>	<b>62,038</b>	<b>66,050</b>	<b>53,102</b>	<b>64,550</b>	<b>64,550</b>	<b>(2.27%)</b>	<b>0.00%</b>
<b>Outside Services</b>								
Legal-Consulting	57,001	14,867	50,000	4,435	50,000	50,000	0.00%	0.00%
Other Legal	-	-	10,000	-	10,000	10,000	0.00%	0.00%
Audit	16,390	16,880	17,375	17,375	17,375	17,895	2.99%	2.99%
Financial Consulting	2,590	950	10,000	550	10,000	10,000	0.00%	0.00%
Indirect Engineering Services	11,982	1,186	10,000	579	10,000	10,000	0.00%	0.00%
Bank & Bond Services	564	5,015	1,000	1,016	1,000	1,000	0.00%	0.00%
Insurance Services	45,560	45,194	50,000	41,118	50,000	50,000	0.00%	0.00%
<b>Subtotal</b>	<b>134,087</b>	<b>84,092</b>	<b>148,375</b>	<b>65,073</b>	<b>148,375</b>	<b>148,895</b>	<b>0.35%</b>	<b>0.35%</b>
<b>Administrative Total</b>	<b>\$ 520,970</b>	<b>\$ 496,096</b>	<b>\$ 598,273</b>	<b>\$ 457,075</b>	<b>\$ 583,446</b>	<b>\$ 605,084</b>	<b>1.14%</b>	<b>3.71%</b>

Budget includes a 3% increase for staff effective for the first pay of 2022. Director's includes increase approved by Board

Budget is assuming no opt-outs

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
PROPOSED ANNUAL BUDGET WORKSHEET  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**ADMINISTRATIVE  
DETAIL OF COMPUTER EXPENSE**

<b><u>Contractors</u></b>	
Network Support	\$ 16,400
Email and website hosting	2,000
Internet services/static ip	2,500
<b><u>Support</u></b>	
Lucity (GBA) IMS Support	5,000
Fund Balance32 Support Package (Oct. 1 - Sept. 30)	600
ArcGIS Support	500
<b><u>Software</u></b>	
H2O Metrics	12,500
Virus protection/spam software	1,000
Microsoft office 365 annual fees	1,000
Miscellaneous software - new/upgrades	2,000
<b>Total</b>	<b>\$ 43,500</b>

**WESTERN TOWNSHIPS UTILITIES AUTHORITY  
PROPOSED ANNUAL BUDGET WORKSHEET  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**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 - 2012 Bond Issue	3,495,000	1,179,563	1,053,743	1,261,695
Interest expense - 2012 Bond Issue	286,375	96,652	86,342	103,381
Allocation of Debt Service Budget	<u>\$ 3,781,375</u>	<u>\$ 1,276,214</u>	<u>\$ 1,140,085</u>	<u>\$ 1,365,076</u>

**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>
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
Allocation of Bond Debt Service Payments		<u>\$ 3,781,375</u>	<u>\$ 1,276,214</u>	<u>\$ 1,140,085</u>	<u>\$ 1,365,076</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**

<b>Future Debt Service Payments - Cash Flow Requirements after FY 21-22</b>
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	<b>Township Payment Dates to WTUA</b>	<b>Total Payment Due</b>	<b>Canton Township</b>	<b>Northville Township</b>	<b>Plymouth Township</b>
2012 Bond Issue (C 33.75%, N 30.15%, P 36.10%)	12/1/2022	4,079,500	1,376,831	1,229,969	1,472,700

\$ 4,079,500   \$ 1,376,831   \$ 1,229,969   \$ 1,472,700