

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET

YEAR ENDING SEPTEMBER 30, 2023

Prepared by:

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

Reviewed by:

WTUA Finance Committee - July 7, 2022
Board of Commissioners Study Session - July 25, 2022

Approved by:

Charter Township of Canton - August 9, 2022
Charter Township of Northville - August 18, 2022
Charter Township of Plymouth - July 26, 2022
Board of Commissioners - August 22, 2022

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget	% Variance Over/(Under) 2021/2022 Budget	% Variance Over/(Under) 2021/2022 Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-----------------------------	------------------------	------------------------------------	---	--

OPERATIONS BUDGET

REVENUES

Township billings	\$ 8,165,659	\$ 8,417,981	\$ 9,472,959	\$ 9,472,959	\$ 8,022,658	\$ 9,383,065	\$ 9,452,930	(0.21%)	0.74%
Saw grant funds	-	-	-	-	-	-	-	0.00%	0.00%
Interest earnings & other revenue	121,262	16,735	-	-	-	-	-	0.00%	0.00%
Total Revenues	8,286,921	8,434,716	9,472,959	9,472,959	8,022,658	9,383,065	9,452,930	(0.21%)	0.74%

EXPENDITURES

Sewage treatment charges	\$ 5,103,450	\$ 5,567,567	\$ 6,184,685	\$ 6,184,685	\$ 5,233,634	\$ 6,130,892	\$ 6,167,167	(0.28%)	0.59%
Operations and maintenance	2,051,378	1,795,517	2,360,254	2,360,254	1,597,465	2,333,453	2,389,253	1.23%	2.39%
Administrative	496,096	474,885	605,084	605,084	432,276	595,784	614,450	1.55%	3.13%
YCUA capacity rental	403,883	364,630	322,936	322,936	322,936	322,936	282,060	(12.66%)	(12.66%)
Total Expenditures	8,054,807	8,202,599	9,472,959	9,472,959	7,586,311	9,383,065	9,452,930	(0.21%)	0.74%

NET OPERATING INCOME	\$ 232,114	\$ 232,117	\$ -	\$ -	\$ 436,347	\$ -	\$ -		
-----------------------------	-------------------	-------------------	-------------	-------------	-------------------	-------------	-------------	--	--

WORKING CAPITAL

Beginning balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890
Reduction of GASB68 Liability	(232,114)	(232,117)	-	-	-	-	-
Revenues less expenditures	232,114	232,117	-	-	436,347	-	-
Ending balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 715,237	\$ 278,890	\$ 278,890

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	\$ 4,029,608	\$ 4,029,608	\$ 3,737,688	\$ 3,737,688	\$ 3,704,521	\$ 3,737,688	\$ 4,079,500
Restricted earnings	337	337	-	-	-	-	-
Total revenues	\$ 4,029,945	\$ 4,029,945	\$ 3,737,688	\$ 3,737,688	\$ 3,704,521	\$ 3,737,688	\$ 4,079,500

EXPENDITURES

Principal payment - 2012 Issue	3,565,000	3,565,000	3,495,000	3,495,000	3,495,000	3,495,000	3,980,000
Interest expense - 2012 Issue	464,608	464,608	242,688	242,688	209,521	242,688	99,500
Total bond debt requirements	\$ 4,029,608	\$ 4,029,608	\$ 3,737,688	\$ 3,737,688	\$ 3,704,521	\$ 3,737,688	\$ 4,079,500

**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*

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023

Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-----------------------------	------------------------	------------------------------------

SEWAGE TREATMENT CHARGES

YCUA:

Sewage treatment charges	6,851,426	5,795,635	5,818,566	5,818,566	4,879,391	5,681,541	5,800,048
Industrial pre-treatment charges	123,307	120,371	134,000	134,000	96,884	134,000	135,000
GASB 68 - UAAL pension (fixed)		232,116	232,119	232,119	174,087	232,119	232,119
Lookback	(1,871,283)	(565,318)	-	-	83,272	83,232	-
Sewage Treatment Total	\$ 5,103,450	\$ 5,582,804	\$ 6,184,685	\$ 6,184,685	\$ 5,233,634	\$ 6,130,892	\$ 6,167,167

SEWAGE TREATMENT DETAIL CALCULATIONS

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

YCUA

Sewage treatment charges-projected rate	4,883,861	Oct-22 - Aug-23	1.094460	0.00%	5,345,190
Sewage treatment charges-projected rate	403,496	Sept-23	1.127294	3.00%	454,858
Total flows YCUA	<u>5,287,356</u>		(per 1,000 gallons)		Total treatment charges YCUA <u>5,800,048</u>

Flows are based upon actual metered sewage flow

YCUA-IPP Charges

Canton Township	52,000
Northville Township	19,000
Plymouth Township	64,000
Total YCUA IPP Charges	<u>135,000</u>

UAAL for pension - fixed amount

232,119

Total YCUA 6,167,167

Total Sewage Treatment Charges \$ 6,167,167

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023

Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget	% Variance Over/(Under) 2021/2022 Budget	% Variance Over/(Under) 2021/2022 Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-----------------------------	------------------------	------------------------------------	---	--

OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 1,080,728	\$ 974,345	\$ 1,153,434	\$ 1,153,434	\$ 915,876	\$ 1,132,434	\$ 1,166,309	1.12%	2.99%
Middle Rouge	401,770	443,026	541,096	541,096	365,806	535,095	549,007	1.46%	2.60%
Force Main	59,299	60,652	90,612	90,612	56,913	90,612	92,368	1.94%	1.94%
Collection System	507,185	314,734	567,612	567,612	256,266	567,812	574,068	1.14%	1.10%
Vehicle	2,396	2,762	7,500	7,500	2,605	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	-	-	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 2,051,376	\$ 1,795,518	\$ 2,360,254	\$ 2,360,254	\$ 1,597,465	\$ 2,333,453	\$ 2,389,253	1.23%	2.39%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023

Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget	% Variance Over/(Under) 2021/2022 Budget	% Variance Over/(Under) Projected
--------------------------------	--------------------------------	---------------------------------	--------------------------------	-----------------------------	------------------------	------------------------------------	---	---

LOWER ROUGE

O&M Contractor	\$ 293,339	\$ 299,089	\$ 308,062	\$ 280,446	\$ 308,062	\$ 316,841	2.85%	2.85%
Parts	26,773	8,618	15,000	11,297	15,000	15,000	0.00%	0.00%
Communications	2,845	3,052	3,500	3,388	3,500	3,500	0.00%	0.00%
Instrumentation Service	2,910	2,910	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	2,078	4,181	4,000	1,772	4,000	4,000	0.00%	0.00%
Prev/Predictive Maintenance	22,789	14,335	20,000	13,857	20,000	20,000	0.00%	0.00%
Inspections/Permits/Licenses	1,245	992	3,000	1,975	3,000	3,000	0.00%	0.00%
Janitorial	3,250	3,274	3,372	3,070	3,372	3,468	2.85%	2.86%
General Maintenance	1,193	1,530	4,000	2,770	4,000	4,000	0.00%	0.00%
Lawn Maintenance	2,827	2,262	4,000	1,665	4,000	4,000	0.00%	0.00%
Snow Removal	5,112	6,909	7,000	6,362	7,000	7,000	0.00%	0.00%
Landscape Maintenance	527	490	3,500	-	3,500	3,500	0.00%	0.00%
Flow Meter Maintenance	3,850	4,425	6,000	5,600	8,000	8,000	33.33%	0.00%
Electric	606,901	539,183	550,000	505,725	550,000	550,000	0.00%	0.00%
Natural Gas	22,173	19,062	25,000	23,754	27,000	27,000	8.00%	0.00%
Water/Sewer	64,695	60,341	75,000	43,734	75,000	75,000	0.00%	0.00%
Supplies and Tools	9,013	2,650	8,000	1,659	8,000	8,000	0.00%	0.00%
Fuel	-	-	10,000	-	10,000	10,000	0.00%	0.00%
Corrective Maintenance	9,207	1,040	100,000	5,892	75,000	100,000	0.00%	33.33%
Lower Rouge Total	\$ 1,080,726	\$ 974,345	\$ 1,153,434	\$ 915,876	\$ 1,132,434	\$ 1,166,309	1.12%	2.99%

Budget includes a 3.6% increase effective 1/1/2023

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

MIDDLE ROUGE

O&M Contractor	\$ 176,004	\$ 179,454	\$ 184,837	\$ 168,268	\$ 184,837	\$ 190,104	2.85%	2.85%
Parts	2,924	5,522	7,500	1,793	7,500	7,500	0.00%	0.00%
Communications	1,741	1,814	2,200	1,314	2,200	2,200	0.00%	0.00%
Instrumentation Service	2,910	2,910	4,000	2,910	4,000	4,000	0.00%	0.00%
Alarm Monitoring	3,303	2,619	2,000	1,968	2,000	2,000	0.00%	0.00%
Prev/Predictive Maintenance	881	198	8,000	3,118	8,000	8,000	0.00%	0.00%
Inspections/Permits/Licenses	2,023	2,512	4,000	1,035	3,000	4,000	0.00%	33.33%
Janitorial	4,875	4,911	5,058	4,605	5,058	5,203	2.85%	2.86%
General Maintenance	1,306	1,286	5,000	1,621	3,000	5,000	0.00%	66.67%
Lawn Maintenance	7,409	6,413	8,500	3,740	8,500	8,000	(5.88%)	(5.88%)
Snow Removal	5,623	6,679	7,000	6,758	7,000	7,000	0.00%	0.00%
Landscape Maintenance	774	665	4,000	-	4,000	4,000	0.00%	0.00%
Flow Meter Maintenance	19,725	20,700	20,000	16,425	20,000	26,000	30.00%	30.00%
Electric	150,668	187,514	175,000	130,528	175,000	175,000	0.00%	0.00%
Odor Control Chemicals	6,277	4,682	13,000	-	10,000	10,000	(23.08%)	0.00%
Natural Gas	7,973	8,367	18,000	9,906	18,000	18,000	0.00%	0.00%
Water/Sewer	6,896	3,711	15,000	5,085	15,000	15,000	0.00%	0.00%
Supplies and Tools	459	488	8,000	1,729	8,000	8,000	0.00%	0.00%
Corrective Maintenance	-	2,582	50,000	5,004	50,000	50,000	0.00%	0.00%
Middle Rouge Total	\$ 401,770	\$ 443,026	\$ 541,096	\$ 365,806	\$ 535,095	\$ 549,007	1.46%	2.60%

Trihedral maintenance \$2,910.

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

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget	% Variance Over/(Under) 2021/2022 Budget	% Variance Over/(Under) 2021/2022 Projected
FORCE MAIN									
O&M Contractor	\$ 58,668	\$ 59,818	\$ 61,612	\$ 61,612	\$ 56,089	\$ 61,612	\$ 63,368	2.85%	2.85%
Parts	22	-	6,000	6,000	304	6,000	6,000	0.00%	0.00%
Communications	609	549	1,000	1,000	419	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	500	500	-	500	500	0.00%	0.00%
Supplies and Tools	-	285	1,500	1,500	101	1,500	1,500	0.00%	0.00%
Corrective Maintenance	-	-	20,000	20,000	-	20,000	20,000	0.00%	0.00%
Force Main Total	\$ 59,299	\$ 60,652	\$ 90,612	\$ 90,612	\$ 56,913	\$ 90,612	\$ 92,368	1.94%	1.94%

COLLECTION SYSTEM

O&M Contractor	\$ 58,668	\$ 59,818	\$ 61,612	\$ 61,612	\$ 56,089	\$ 61,612	\$ 63,368	2.85%	2.85%
Infrastructure Maintenance	265,712	60,139	150,000	150,000	29,773	150,000	150,000	0.00%	0.00%
Parts	69	49	1,000	1,000	1,526	1,500	1,000	0.00%	(33.33%)
Communications	3,791	2,284	4,000	4,000	1,553	3,000	4,000	0.00%	33.33%
Instrumentation Service	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	3,319	-	2,000	2,000	1,403	2,000	2,000	0.00%	0.00%
Inspections	-	-	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	142,665	140,100	156,000	156,000	114,750	156,000	160,000	2.56%	2.56%
Miss Dig	5,009	5,151	4,500	4,500	5,111	5,200	5,200	15.56%	0.00%
Electric	9,673	10,225	12,000	12,000	8,046	12,000	12,000	0.00%	0.00%
Supplies and Tools	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	-	-	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Equip Purchases/Flow Meters	4,211	-	50,000	50,000	20,457	50,000	50,000	0.00%	0.00%
Corrective Maintenance	14,068	36,967	120,000	120,000	17,557	120,000	120,000	0.00%	0.00%
Collection System Total	\$ 507,185	\$ 314,734	\$ 567,612	\$ 567,612	\$ 256,266	\$ 567,812	\$ 574,068	1.14%	1.10%

Estimate of sewer cleaning: 150K

SCADA maintenance due to exiting Wayne County system

VEHICLE

Parts	\$ 182	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	-	53	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	1,779	2,047	4,000	4,000	2,605	4,000	4,000	0.00%	0.00%
Corrective Maintenance	435	662	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Vehicle Totals	\$ 2,396	\$ 2,762	\$ 7,500	\$ 7,500	\$ 2,605	\$ 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
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	Audited 2019/2020 Actual	Audited 2020/2021 Actual	Approved 2021/2022 Budget	Amended 2021/2022 Budget	Current YTD 8/10/2022	Projected 2021/2022	Recommended 2022/2023 Budget	% Variance Over/(Under) 2021/2022 Budget	% Variance Over/(Under) 2021/2022 Projected
ADMINISTRATIVE									
Salaries & Fringe Benefits									
Director of Operations	\$ 110,959	\$ 113,207	\$ 119,170	\$ 119,170	\$ 98,246	\$ 116,170	\$ 119,207	0.03%	2.61%
Accountant	70,985	66,642	77,799	77,799	57,606	77,799	79,833	2.61%	2.61%
Administrative Assistant	57,574	59,088	60,800	60,800	51,620	60,800	62,390	2.62%	2.61%
Construction Management Observer	-	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	2,400	2,400	3,000	3,000	2,041	3,000	3,000	0.00%	0.00%
Temporary Services	-	-	3,000	3,000	-	3,000	3,000	0.00%	0.00%
FICA	18,341	18,304	19,800	19,800	15,897	19,800	20,000	1.01%	1.01%
Workers Comp Insurance	1,251	598	1,200	1,200	(81)	1,200	1,200	0.00%	0.00%
Health Insurance	44,022	45,333	49,000	49,000	37,400	49,000	49,000	0.00%	0.00%
Health Insurance Opt Out	-	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	600	-	1,200	1,200	490	1,200	1,200	0.00%	0.00%
Dental Insurance	3,020	3,313	4,000	4,000	2,557	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,993	3,992	5,000	5,000	3,756	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	35,928	35,841	40,170	40,170	31,121	40,170	41,375	3.00%	3.00%
Subtotal	349,073	348,719	387,139	387,139	300,655	384,139	392,205	1.31%	2.10%
Reimbursable Expenses									
Training/Conference	243	607	2,000	2,000	310	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	-	45	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	650	32	2,000	2,000	53	2,000	2,000	0.00%	0.00%
Subtotal	893	683	4,500	4,500	363	4,500	4,500	0.00%	0.00%
Office Expenses									
Supplies	1,479	1,619	3,000	3,000	1,315	3,000	3,000	0.00%	0.00%
Computer	50,903	44,752	43,500	43,500	58,775	62,000	52,000	19.54%	(16.13%)
Equipment/Furniture	280	2,131	5,000	5,000	-	5,000	5,000	0.00%	0.00%
Printing/Copying	1,177	702	2,000	2,000	472	2,000	2,000	0.00%	0.00%
Postage	344	-	1,000	1,000	348	1,000	1,000	0.00%	0.00%
Telephone	4,600	2,101	3,500	3,500	1,897	3,500	3,500	0.00%	0.00%
Newspapers/Publications	-	-	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Outside Services	1,044	1,044	2,000	2,000	783	2,000	2,000	0.00%	0.00%
Memberships/Dues	1,588	2,076	1,800	1,800	1,169	2,000	2,000	11.11%	0.00%
Miscellaneous	624	28	750	750	613	750	750	0.00%	0.00%
Subtotal	62,038	54,451	64,550	64,550	65,372	83,250	73,250	13.48%	(12.01%)
Outside Services									
Legal-Consulting	14,867	5,839	50,000	50,000	4,544	25,000	44,000	(12.00%)	76.00%
Other Legal	-	-	10,000	10,000	-	10,000	10,000	0.00%	0.00%
Audit	16,880	17,375	17,895	17,895	17,895	17,895	19,495	8.94%	8.94%
Financial Consulting	950	550	10,000	10,000	3,210	10,000	10,000	0.00%	0.00%
Indirect Engineering Services	1,186	1,110	10,000	10,000	1,281	10,000	10,000	0.00%	0.00%
Bank & Bond Services	5,015	1,085	1,000	1,000	905	1,000	1,000	0.00%	0.00%
Insurance Services	45,194	45,072	50,000	50,000	38,053	50,000	50,000	0.00%	0.00%
Subtotal	84,092	71,032	148,895	148,895	65,887	123,895	144,495	(2.96%)	16.63%
Administrative Total	\$ 496,096	\$ 474,885	\$ 605,084	\$ 605,084	\$ 432,276	\$ 595,784	\$ 614,450	1.55%	3.13%

Budget includes a 3% increase for staff effective for the first pay of 2023. Director's includes increase approved by Board

Budget is assuming no opt-outs

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

**ADMINISTRATIVE
 DETAIL OF COMPUTER EXPENSE**

<u>Contractors</u>	
Network Support	\$ 20,000
Email and website hosting	2,500
Internet services/static ip	3,000
<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	15,000
Virus protection/spam software	1,200
Microsoft office 365 annual fees	1,200
Miscellaneous software - new/upgrades	3,000
Total	\$ 52,000

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2012 Bond Issue	3,980,000	1,343,250	1,199,970	1,436,780
Interest expense - 2012 Bond Issue	99,500	33,581	29,999	35,920
Allocation of Debt Service Budget	<u>\$ 4,079,500</u>	<u>\$ 1,376,831</u>	<u>\$ 1,229,969</u>	<u>\$ 1,472,700</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 (C 33.75%, N 30.15%, P 36.10%)	12/1/2022	4,079,500	1,376,831	1,229,969	1,472,700
		-	-	-	-
Allocation of Bond Debt Service Payments		<u>\$ 4,079,500</u>	<u>\$ 1,376,831</u>	<u>\$ 1,229,969</u>	<u>\$ 1,472,700</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.