

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET YEAR ENDING SEPTEMBER 30, 2025

Prepared by:

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Reviewed by:

WTUA Finance Committee - July 17, 2024
Board of Commissioners Study Session - July 22, 2024

Approved by:

Charter Township of Canton - August 13, 2024
Charter Township of Northville - August 15, 2024
**Charter Township of Plymouth - August 27, 2024

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

Audited 2022/2023 Actual	Approved 2023/2024 Budget	Amended 2023/2024 Budget	Current YTD 8/19/2014	Projected 2023/2024	Recommended 2024/2025 Budget	% Variance Over/(Under) 2023/2024 Budget	% Variance Over/(Under) 2023/2024 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 11,225,503	\$ 9,979,570	\$ 11,479,570	\$ 10,328,236	\$ 11,422,198	\$ 12,776,549	11.30%	11.86%
Saw grant funds	-	-	-	-	-	-	0.00%	0.00%
Interest & other revenue	26,649	-	-	20,349	48,905	-	0.00%	0.00%
Total Revenues	11,252,152	9,979,570	11,479,570	10,348,585	11,471,103	12,776,549	11.30%	11.38%

Estimated

EXPENDITURES

Sewage treatment charges	\$ 8,111,989	\$ 6,604,745	\$ 8,104,745	\$ 7,882,287	\$ 8,489,198	\$ 9,209,656	13.63%	8.49%
Operations and maintenance	2,130,532	2,477,020	2,477,020	1,882,996	2,160,936	2,624,639	5.96%	21.46%
Administrative	523,079	629,028	629,028	518,503	552,192	685,288	8.94%	24.10%
YCUA capacity rental	282,060	268,777	268,777	268,777	268,777	256,967	(4.39%)	(4.39%)
Total Expenditures	11,047,660	9,979,570	11,479,570	10,552,563	11,471,103	12,776,549	11.30%	11.38%

Includes 2 years' adj's.
\$1M for FY22

Pension was expected
\$1M lower than FY23

High health ins cost and
higher WTUA % of flow

Corrective
Mtnce was low
for 23/24

NET OPERATING INCOME

NET OPERATING INCOME	\$ 204,492	\$ -	\$ -	\$ (203,979)	\$ -	\$ -		
With CIP Annual billing-\$600,000	11,647,660		12,079,570				5.77%	

WORKING CAPITAL

Beginning balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890		
Reduction of GASB68 Liability	(232,116)	-	-	-	-	-		
Revenues less expenditures	204,492	-	-	(203,979)				
Ending balance	\$ 251,266	\$ 278,890	\$ 278,890	\$ 74,912	\$ 278,890	\$ 278,890		

Due largely to
Capacity Study
for 24/25

**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*

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

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SEWAGE TREATMENT CHARGES

YCUA:							
Sewage treatment charges	5,350,069	4,953,516	5,780,627	7,163,047	6,623,969	7,751,500	8,161,538
Industrial pre-treatment charges	116,261	111,564	132,000	116,000	96,297	112,000	186,000
GASB 68 - UAAL pension (fixed)	232,118	232,118	232,118	232,118	212,773	232,118	232,118
Pension backout				(355,668)		(355,668)	
	5,698,448	5,297,198	6,144,745	7,155,497	6,933,039	7,739,950	8,579,656
Debt Contribution	414,650	573,856	460,000	466,023	466,023	466,023	630,000
Lookback	(588,570)	2,240,935		483,225	483,225	283,225	
Sewage Treatment Total	5,524,528	8,111,989	6,604,745	8,104,745	7,882,287	8,489,198	9,209,656

YCUA is in the process of refiguring their IPP charge methodology

2 years' adjustments. \$1M of this relates to FY 21/22

add'l related to FY 22/23

SEWAGE TREATMENT DETAIL CALCULATIONS

Treatment Agency	Estimated Flows (1,000 gallons)	Period (from/to)	Rate	Rate Change (%)	Projected Cost (\$)
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YCUA			(per 1,000 gallons)		
Sewage treatment charges-projected rate	4,677,724	Oct-24 - Aug-25	1.608347	5.00%	7,523,404
Sewage treatment charges-projected rate	377,870	Sept-25	1.688765	5.00%	638,134
Total flows YCUA	5,055,594				Total treatment charges YCUA 8,161,538

Flows are based upon actual metered sewage flow

YCUA-IPP Charges	
Canton Township	64,000
Northville Township	32,000
Plymouth Township	90,000
Total YCUA IPP Charges	186,000

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 1,172,083	\$ 1,176,122	\$ 1,203,765	\$ 1,203,765	\$ 1,087,959	\$ 1,211,907	\$ 1,318,853	9.56%	8.82%
Middle Rouge	434,917	503,174	585,871	585,871	442,637	475,385	610,180	4.15%	28.35%
Force Main	62,230	65,226	96,217	96,217	68,148	69,317	99,578	3.49%	43.66%
Collection System	431,362	383,071	583,667	583,667	282,090	401,927	588,528	0.83%	46.43%
Vehicle	3,927	2,938	7,500	7,500	2,162	2,400	7,500	0.00%	212.50%
Saw Grant expenditures	-	-	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 2,104,519	\$ 2,130,530	\$ 2,477,020	\$ 2,477,020	\$ 1,882,996	\$ 2,160,936	\$ 2,624,639	5.96%	21.46%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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LOWER ROUGE									
O&M Contractor	\$ 306,156	\$ 320,080	\$ 336,085	\$ 336,085	\$ 336,084	\$ 336,085	\$ 352,889	5.00%	5.00%
Parts	12,925	14,463	15,000	15,000	12,650	15,000	20,000	33.33%	33.33%
Communications	4,512	4,611	3,500	3,500	3,852	4,100	4,600	31.43%	12.20%
Instrumentation Service	2,910	2,910	4,000	4,000	3,492	3,492	4,000	0.00%	14.55%
Alarm Monitoring	2,416	2,692	4,000	4,000	2,815	3,000	4,000	0.00%	33.33%
Prev/Predictive Maintenance	13,857	21,269	22,000	22,000	340	16,800	22,000	0.00%	30.95%
Inspections/Permits/Licenses	1,975	2,533	3,000	3,000	2,973	3,000	3,864	0.00%	0.00%
Janitorial	3,351	3,504	3,680	3,680	3,679	3,680	4,000	5.00%	5.00%
General Maintenance	3,441	1,348	4,000	4,000	2,637	2,700	4,000	0.00%	48.15%
Lawn Maintenance	2,254	1,325	4,000	4,000	1,399	2,000	4,000	0.00%	100.00%
Snow Removal	6,362	5,956	7,000	7,000	4,695	4,700	7,000	0.00%	48.94%
Landscape Maintenance	-	529	3,500	3,500	133	150	3,500	0.00%	2233.33%
Flow Meter Maintenance	5,600	6,600	8,000	8,000	6,600	6,700	8,000	0.00%	19.40%
Electric	606,901	631,045	600,000	644,000	609,684	694,000	650,000	0.93%	(6.34%)
Natural Gas	24,286	30,167	30,000	30,000	25,823	32,000	32,000	6.67%	0.00%
Water/Sewer	64,979	64,199	75,000	75,000	53,388	65,000	75,000	0.00%	15.38%
Supplies and Tools	2,607	10,472	11,000	11,000	2,405	3,000	11,000	0.00%	266.67%
Fuel	-	1,465	10,000	10,000	-	500	10,000	0.00%	1900.00%
Corrective Maintenance	107,551	50,954	60,000	16,000	15,310	16,000	100,000	525.00%	525.00%
Lower Rouge Total	\$ 1,172,083	\$ 1,176,122	\$ 1,203,765	\$ 1,203,765	\$ 1,087,959	\$ 1,211,907	\$ 1,318,853	9.56%	8.82%

Budget includes a 5% increase effective 1/1/2025

Trihedral/Scada maintenance \$3,492.

Suzanne: Switchgear cleaning for NPS & SPS

Trihedral/Scada maintenance \$3,492.

\$10,000 for switchgear cleaning, every 3rd year. Due in 24/25.

O&M Contractor	\$ 183,693	\$ 192,048	\$ 201,651	\$ 201,651	\$ 201,651	\$ 201,651	\$ 211,734	5.00%	5.00%
Parts	1,793	1,863	7,500	7,500	7,671	7,700	7,500	0.00%	(2.60%)
Communications	1,576	1,150	2,200	2,200	886	1,500	2,200	0.00%	46.67%
Instrumentation Service	2,910	2,910	4,000	4,000	3,492	3,492	4,000	0.00%	14.55%
Alarm Monitoring	2,642	2,084	2,000	2,000	3,007	3,150	2,650	32.50%	(15.87%)
Prev/Predictive Maintenance	3,118	1,041	8,000	8,000	565	1,500	11,000	0.00%	633.33%
Inspections/Permits/Licenses	1,035	1,365	4,000	4,000	951	1,200	4,000	0.00%	233.33%
Janitorial	5,027	5,256	5,520	5,520	5,518	5,520	5,796	5.00%	5.00%
General Maintenance	1,911	2,113	5,000	5,000	2,441	3,000	5,000	0.00%	66.67%
Lawn Maintenance	5,548	3,497	8,000	8,000	4,080	5,000	8,300	3.75%	66.00%
Snow Removal	6,758	6,211	7,000	7,000	4,672	4,672	7,000	0.00%	49.83%
Landscape Maintenance	1,860	718	4,000	4,000	355	400	4,000	0.00%	900.00%
Flow Meter Maintenance	20,625	23,200	26,000	26,000	21,600	23,200	26,000	0.00%	12.07%
Electric	169,826	160,406	175,000	175,000	154,440	180,000	185,000	5.71%	2.78%
Odor Control Chemicals	4,145	4,568	10,000	10,000	9,343	9,400	10,000	0.00%	6.38%
Natural Gas	10,044	9,021	18,000	18,000	11,122	12,000	18,000	0.00%	50.00%
Water/Sewer	5,652	6,024	15,000	15,000	5,796	6,000	15,000	0.00%	150.00%
Supplies and Tools	1,750	3,985	8,000	8,000	495	1,000	8,000	0.00%	700.00%
Corrective Maintenance	5,004	75,715	75,000	75,000	4,551	5,000	75,000	0.00%	1400.00%
Middle Rouge Total	\$ 434,917	\$ 503,174	\$ 585,871	\$ 585,871	\$ 442,637	\$ 475,385	\$ 610,180	4.15%	28.35%

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FORCE MAIN									
O&M Contractor	\$ 61,231	\$ 64,016	\$ 67,217	\$ 67,217	\$ 67,217	\$ 67,217	\$ 70,578	5.00%	5.00%
Parts	304	381	6,000	6,000	18	1,000	6,000	0.00%	500.00%
Communications	593	767	1,000	1,000	591	600	1,000	0.00%	66.67%
Grounds Maintenance	-	-	500	500	-	-	500	0.00%	100.00%
Supplies and Tools	101	62	1,500	1,500	322	500	1,500	0.00%	200.00%
Corrective Maintenance	-	-	20,000	20,000	-	-	20,000	0.00%	100.00%
Force Main Total	\$ 62,230	\$ 65,226	\$ 96,217	\$ 96,217	\$ 68,148	\$ 69,317	\$ 99,578	3.49%	43.66%

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COLLECTION SYSTEM									
O&M Contractor	\$ 61,231	\$ 64,016	\$ 67,217	\$ 67,217	\$ 67,217	\$ 67,217	\$ 70,578	5.00%	5.00%
Infrastructure Maintenance	189,171	97,236	150,000	150,000	-	94,000	150,000	0.00%	59.57%
Parts	1,699	559	1,000	1,000	1,557	1,600	1,000	0.00%	(37.50%)
Communications	1,848	1,847	4,000	4,000	1,531	1,850	4,000	0.00%	116.22%
Instrumentation Service	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
PreV/Predictive Maintenance	2,479	1,952	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Inspections	-	-	1,250	1,250	-	-	1,250	0.00%	100.00%
Building Maintenance	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Grounds Maintenance	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Flow Meter Maintenance	138,670	144,300	165,000	165,000	132,850	154,000	165,000	0.00%	7.14%
Miss Dig	5,111	4,167	5,200	5,200	6,676	6,700	6,700	28.85%	0.00%
Electric	9,883	8,341	12,000	12,000	7,909	10,000	12,000	0.00%	20.00%
Supplies and Tools	-	82	1,000	1,000	-	-	1,000	0.00%	100.00%
Fuel	-	1,141	2,000	2,000	-	-	2,000	0.00%	100.00%
Equip Purchases/Flow Meters	20,457	44,225	50,000	50,000	50,558	50,560	50,000	0.00%	(1.11%)
Corrective Maintenance	20,813	15,204	120,000	120,000	13,791	14,000	120,000	0.00%	757.14%
Collection System Total	\$ 431,362	\$ 383,071	\$ 583,667	\$ 583,667	\$ 282,090	\$ 401,927	\$ 588,528	0.83%	46.43%

Estimate of sewer cleaning:
\$148k for 2025

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VEHICLE									
Parts	\$ -	\$ 45	\$ 500	\$ 500	\$ -	\$ -	\$ 500	0.00%	100.00%
PreV/Predictive Maintenance	-	-	1,000	1,000	-	-	1,000	0.00%	100.00%
Fuel	3,532	2,893	4,000	4,000	2,162	2,400	4,000	0.00%	66.67%
Corrective Maintenance	395	-	2,000	2,000	-	-	2,000	0.00%	100.00%
Vehicle Totals	\$ 3,927	\$ 2,938	\$ 7,500	\$ 7,500	\$ 2,162	\$ 2,400	\$ 7,500	0.00%	212.50%

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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	\$ 116,173	\$ 119,210	\$ 124,630	\$ 119,322	\$ 124,630	\$ 130,862	5.00%	5.00%
Director of Operations	68,110	70,982	83,465	81,731	83,465	87,638	5.00%	5.00%
Accountant	61,003	62,394	65,228	62,454	65,228	68,490	5.00%	5.00%
Administrative Assistant	-	-	-	-	-	-	0.00%	0.00%
Construction Management Observer	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	2,400	-	-	2,400	100.00%	100.00%
Temporary Services	-	-	3,000	3,000	3,600	3,600	20.00%	0.00%
Sick pay accrual	2,441	5,400	3,000	3,000	3,600	3,600	4.76%	4.76%
FICA	18,792	19,357	21,000	20,201	21,000	22,000	0.00%	4.35%
Workers Comp Insurance	(81)	1,133	1,200	-	1,150	1,200	0.00%	8.89%
Health Insurance	41,151	44,646	49,000	43,772	45,000	49,000	0.00%	0.00%
Health Insurance Opt Out	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	600	30	1,200	296	300	1,200	0.00%	300.00%
Dental Insurance	2,785	2,996	4,000	3,107	3,115	4,000	0.00%	28.41%
STD/LTD/Life Insurance	4,410	4,779	5,000	4,592	4,800	6,000	20.00%	25.00%
Education Expense	-	-	3,000	3,000	-	3,000	0.00%	100.00%
Pension Plan Expense	36,793	37,888	42,180	39,526	41,000	43,048	2.06%	5.00%
Subtotal	352,177	368,815	405,303	378,001	393,288	422,438	4.23%	7.41%
Reimbursable Expenses								
Training/Conference	448	1,526	2,000	975	1,000	2,000	0.00%	100.00%
Travel/Meal Reimbursement	-	-	500	-	-	500	0.00%	100.00%
Mileage Reimbursement	78	105	2,000	341	450	2,000	0.00%	344.44%
Subtotal	526	1,631	4,500	1,316	1,450	4,500	0.00%	210.34%
Office Expenses								
Supplies	1,396	1,587	3,000	1,034	1,050	3,000	0.00%	185.71%
Computer	64,615	53,686	72,000	55,856	65,000	74,600	3.61%	14.77%
Equipment/Furniture	-	4,900	5,000	-	-	5,000	0.00%	100.00%
Printing/Copying	930	426	2,000	871	900	2,000	0.00%	122.22%
Postage	348	378	1,000	2,246	-	1,000	0.00%	100.00%
Telephone	2,530	2,179	3,500	2,246	2,400	3,500	0.00%	45.83%
Newspapers/Publications	-	-	1,000	-	-	1,000	0.00%	100.00%
Outside Services	1,044	1,044	2,000	870	1,044	2,000	0.00%	91.57%
Memberships/Dues	1,289	2,037	2,000	1,312	1,500	2,000	0.00%	33.33%
Miscellaneous	648	344	750	704	750	750	0.00%	0.00%
Subtotal	72,801	66,581	92,250	62,894	72,644	94,850	2.82%	30.57%
Outside Services								
Legal-Consulting	8,325	10,557	25,000	11,623	11,750	25,000	0.00%	112.77%
Other Legal	-	-	10,000	-	-	10,000	0.00%	100.00%
Audit	17,895	19,495	20,975	22,210	22,210	22,500	7.27%	1.31%
Financial Consulting	4,620	7,790	10,000	1,115	1,500	10,000	0.00%	566.67%
Indirect Engineering Services	2,431	1,031	10,000	-	-	45,000	350.00%	100.00%
Bank & Bond Services	1,044	909	1,000	335	350	1,000	0.00%	185.71%
Insurance Services	45,578	46,270	50,000	41,009	49,000	50,000	0.00%	2.04%
Subtotal	79,891	86,052	126,975	76,292	84,810	163,500	28.77%	92.78%
Administrative Total	\$ 505,395	\$ 523,078	\$ 629,028	\$ 518,503	\$ 552,192	\$ 685,288	8.94%	24.10%

Budget includes a 5% increase for staff effective for the first pay of 2024. Determined by board in Nov. Director's includes increase approved by Board

Budget is assuming no opt-outs

New Firewall LR & MR

Capacity Study \$70k

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2024 - SEPTEMBER 30, 2025

**ADMINISTRATIVE
 DETAIL OF COMPUTER EXPENSE**

<u>Contractors</u>	
Network Support	\$ 25,000
Email and website hosting	2,000
Internet services/static ip	2,500
<u>Support</u>	
Lucity (GBA) IMS Support/Tritech Software Systems-Central Sq	6,100
Fund Balance/Tyler Tech Support Package (Oct. 1 - Sept. 30)	750
ArcGIS Support-E.S.R.I.	450
<u>Software</u>	
H2O Metrics	15,000
Virus protection/spam software	1,500
Firewall (\$4,000 LR & \$4,000 MR)	10,000
Microsoft office 365 annual fees	1,300
Miscellaneous software - new/upgrades	2,000
<u>Hardware</u>	
New Equipment	8,000
Total	\$ 74,600