

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET YEAR ENDING SEPTEMBER 30, 2026

Prepared by:

Suzanne Balan, Accountant
Aaron Sprague, Director of Operations
Jack Polhill, Operations Specialist
Alex Steffensky, Jacobs APM

Reviewed by:

WTUA Finance Committee - July 14, 2025
Board of Commissioners Study Session - July 21, 2025

Approved by:

Charter Township of Canton - August 12, 2025
Charter Township of Northville - August 21, 2025
Charter Township of Plymouth - August 26, 2025
Board of Commissioners - August 25, 2025

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

Audited 2023/2024 Actual	Approved 2024/2025 Budget	Amended 2024/2025 Budget	Current YTD 8/18/2025	Projected 2024/2025	Recommended 2025/2026 Budget	% Variance Over/(Under) 2024/2025 Budget	% Variance Over/(Under) 2024/2025 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 11,645,249	\$ 12,776,549	\$ 12,776,549	\$ 10,481,650	\$ 12,700,670	\$ 13,097,891	2.52%	3.13%
Unbilled Rec-Prelim YCUA LB		-	-	275,147	-	-	0.00%	0.00%
Interest & other revenue	49,330	-	-	20,501	-	-	0.00%	0.00%
Total Revenues	<u>11,694,579</u>	<u>12,776,549</u>	<u>12,776,549</u>	<u>10,777,298</u>	<u>12,700,670</u>	<u>13,097,891</u>	2.52%	3.13%

EXPENDITURES

Sewage treatment charges	\$ 8,563,696	\$ 9,209,656	\$ 9,209,656	\$ 7,941,689	\$ 9,206,566	\$ 9,403,408	2.10%	2.14%
Operations and maintenance	2,075,863	2,624,639	2,544,639	2,172,790	2,473,190	2,589,221	1.75%	4.69%
Administrative	554,126	685,288	765,288	636,845	763,948	855,288	11.76%	11.96%
YCUA capacity rental	268,777	256,967	256,967	256,967	256,967	249,974	(2.72%)	(2.72%)
Total Expenditures	<u>11,462,463</u>	<u>12,776,549</u>	<u>12,776,549</u>	<u>11,008,291</u>	<u>12,700,670</u>	<u>13,097,891</u>	2.52%	3.13%

NET OPERATING INCOME	<u>\$ 232,116</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (230,993)</u>	<u>\$ -</u>	<u>\$ -</u>		
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WORKING CAPITAL

Beginning balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890		
Reduction of GASB68 Liability	(232,116)	(232,116)	(232,116)					
Revenues less expenditures	232,116	-	-	(230,993)				
Ending balance	<u>\$ 278,890</u>	<u>\$ 46,774</u>	<u>\$ 46,774</u>	<u>\$ 47,898</u>	<u>\$ 278,890</u>	<u>\$ 278,890</u>		

**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, 2025 - SEPTEMBER 30, 2026**

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SEWAGE TREATMENT CHARGES

YCUA:						
Sewage treatment charges	7,785,666	8,161,538	8,161,538	6,687,250	7,907,850	8,135,292
Industrial pre-treatment charges	103,930	186,000	186,000	83,966	91,600	186,000
GASB 68 - UAAL pension (fixed)	232,116	232,118	232,118	212,773	232,116	232,116
	8,121,712	8,579,656	8,579,656	6,983,990	8,231,566	8,553,408
Debt Contribution	466,023	630,000	630,000	543,221	545,000	850,000
Lookback	208,078			414,478	430,000	
Sewage Treatment Total	8,795,812	9,209,656	9,209,656	7,941,689	9,206,566	9,403,408
Without Pension Liability reduction	\$ 8,563,696	\$ 8,977,538	\$ 8,977,538	\$ 7,728,916	\$ 8,974,450	\$ 9,171,292

YCUA is in the process of refiguring their IPP charge methodology

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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YCUA					
Sewage treatment charges-projected rate	4,643,212	Oct-25 - Aug-26	1.616040	2.50%	7,503,616
Sewage treatment charges-projected rate	372,266	Sept-26	1.696842	5.00%	631,676
		ASSUMING 2.5% INCREASE IN RATES			
Total flows YCUA	5,015,478		Total treatment charges YCUA		8,135,292

Flows are based upon actual metered sewage flow

YCUA-IPP Charges					
Canton Township					77,000
Northville Township					39,000
Plymouth Township					70,000
			Total YCUA IPP Charges		186,000

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 1,223,574	\$ 1,318,853	\$ 1,268,853	\$ 1,084,058	\$ 1,238,544	\$ 1,333,535	5.10%	7.67%
Middle Rouge	478,140	610,180	560,180	422,120	525,919	591,463	5.58%	12.46%
Force Main	68,286	99,578	89,578	75,468	82,489	88,987	(0.66%)	7.88%
Collection System	303,203	588,528	618,528	588,996	618,739	567,737	(8.21%)	(8.24%)
Vehicle	2,660	7,500	7,500	2,148	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	-	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 2,075,863	\$ 2,624,639	\$ 2,544,639	\$ 2,172,790	\$ 2,473,190	\$ 2,589,221	1.75%	4.69%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
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LOWER ROUGE

O&M Contractor	\$ 336,084	\$ 352,889	\$ 319,942	\$ 319,942	\$ 292,433	(17.13%)	(8.60%)
Parts	15,432	20,000	7,143	20,000	20,000	0.00%	0.00%
Communications	4,355	4,600	3,920	4,600	4,600	0.00%	0.00%
Instrumentation Service	3,492	4,000	3,963	4,000	8,000	100.00%	100.00%
Alarm Monitoring	3,573	4,000	5,372	4,000	4,000	0.00%	0.00%
Prev/Predictive Maintenance	340	22,000	21,516	22,000	22,000	0.00%	0.00%
Inspections/Permits/Licenses	2,973	3,000	879	3,000	3,000	0.00%	0.00%
Janitorial	3,679	3,864	3,502	3,502	4,002	3.57%	14.27%
General Maintenance	2,637	4,000	3,703	4,000	4,000	0.00%	0.00%
Lawn Maintenance	1,546	4,000	4,461	4,000	4,000	0.00%	0.00%
Snow Removal	4,695	7,000	3,995	4,000	7,000	0.00%	75.00%
Landscaping Maintenance	199	3,500	575	3,500	3,500	0.00%	0.00%
Flow Meter Maintenance	6,600	8,000	7,600	8,000	8,000	0.00%	0.00%
Electric	725,434	650,000	544,143	665,000	721,000	10.92%	8.42%
Natural Gas	26,233	32,000	31,405	32,000	32,000	0.00%	0.00%
Water/Sewer	65,205	75,000	70,191	75,000	75,000	0.00%	0.00%
Supplies and Tools	5,787	11,000	928	11,000	11,000	0.00%	83.33%
Fuel	-	10,000	5,704	6,000	10,000	0.00%	66.67%
Corrective Maintenance	15,310	100,000	45,115	50,000	100,000	100.00%	100.00%
Lower Rouge Total	\$ 1,223,574	\$ 1,318,853	\$ 1,084,058	\$ 1,238,544	\$ 1,333,535	5.10%	7.67%

Budget includes a 5% increase effective 1/1/2026 less negotiations to contract approx \$70,000 LR

Scada Maintenance-Trihedral License and PCI mntnce

Suzanne: Switchgear cleaning for NPS & SPS

MIDDLE ROUGE

O&M Contractor	\$ 201,651	\$ 211,734	\$ 191,965	\$ 191,965	\$ 175,460	(17.13%)	(8.60%)
Parts	7,671	7,500	500	7,500	7,500	0.00%	0.00%
Communications	1,093	2,200	615	2,200	2,200	0.00%	0.00%
Instrumentation Service	3,492	4,000	3,963	4,000	6,500	62.50%	62.50%
Alarm Monitoring	3,808	2,650	2,484	4,000	4,000	50.94%	0.00%
Prev/Predictive Maintenance	565	11,000	2,097	5,000	11,000	0.00%	120.00%
Inspections/Permits/Licenses	951	4,000	612	4,000	4,000	0.00%	0.00%
Janitorial	5,518	5,796	5,253	5,253	6,003	3.57%	14.26%
General Maintenance	2,655	5,000	2,259	5,000	5,000	0.00%	0.00%
Lawn Maintenance	4,662	8,300	3,691	8,300	8,300	0.00%	0.00%
Snow Removal	4,672	7,000	7,694	7,700	8,000	14.29%	3.90%
Landscaping Maintenance	414	4,000	758	1,000	4,000	0.00%	300.00%
Flow Meter Maintenance	24,200	26,000	20,600	26,000	26,000	0.00%	0.00%
Electric	183,614	185,000	148,011	185,000	197,500	6.76%	6.76%
Odor Control Chemicals	9,343	10,000	9,188	10,000	10,000	0.00%	0.00%
Natural Gas	11,292	18,000	12,731	18,000	18,000	0.00%	0.00%
Water/Sewer	6,861	15,000	4,630	8,000	15,000	0.00%	87.50%
Supplies and Tools	1,126	8,000	613	8,000	8,000	0.00%	0.00%
Corrective Maintenance	4,551	75,000	4,455	25,000	75,000	200.00%	200.00%
Middle Rouge Total	\$ 478,140	\$ 610,180	\$ 422,120	\$ 525,919	\$ 591,463	5.58%	12.46%

Budget includes a 5% increase effective 1/1/2026 less negotiations to contract approx \$40,000 MR

Scada maintenance-Trihedral License and PCI mntnce

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

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FORCE MAIN

Budget includes a 5% increase effective 1/1/2026 less negotiations to contract approx \$14,000 FM

O&M Contractor	\$ 67,217	\$ 70,578	\$ 70,578	\$ 63,989	\$ 63,989	\$ 58,487	(17.13%)	(8.60%)
Parts	18	6,000	6,000	3,286	4,000	6,000	0.00%	50.00%
Communications	729	1,000	1,000	410	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	500	500	-	500	500	0.00%	0.00%
Supplies and Tools	322	1,500	1,500	2,781	3,000	3,000	100.00%	0.00%
Corrective Maintenance	-	20,000	10,000	5,003	10,000	20,000	100.00%	100.00%
Force Main Total	\$ 68,286	\$ 99,578	\$ 89,578	\$ 75,468	\$ 82,489	\$ 88,987	(0.66%)	7.88%

COLLECTION SYSTEM

Budget includes a 5% increase effective 1/1/2026 less negotiations to contract approx \$14,000 FM

O&M Contractor	\$ 67,217	\$ 70,578	\$ 70,578	\$ 63,989	\$ 63,989	\$ 58,487	(17.13%)	(8.60%)
Infrastructure Maintenance	6,961	150,000	260,000	313,514	313,500	140,000	(46.15%)	(55.34%)
Parts	1,557	1,000	1,000	1,921	2,000	2,000	100.00%	0.00%
Communications	1,749	4,000	4,000	810	4,000	4,000	0.00%	0.00%
Instrumentation Service	-	1,000	1,000	1,000	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	-	2,000	2,000	1,958	2,000	2,000	0.00%	0.00%
Inspections	-	1,250	1,250	-	1,250	1,250	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	145,210	165,000	165,000	131,960	150,000	165,000	0.00%	10.00%
Miss Dig	6,676	6,700	6,700	6,960	7,000	7,000	4.48%	0.00%
Electric	9,483	12,000	12,000	8,748	12,000	12,000	0.00%	0.00%
Supplies and Tools	-	1,000	1,000	68	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	50,558	50,000	50,000	26,445	27,000	50,000	0.00%	85.19%
Corrective Maintenance	13,791	120,000	40,000	31,624	30,000	120,000	200.00%	300.00%
Collection System Total	\$ 303,203	\$ 588,528	\$ 618,528	\$ 588,996	\$ 618,739	\$ 567,737	(8.21%)	(8.24%)

Sewer cleaning. 2024 and 2025 work both completed in FY 24-25

VEHICLE

Parts	\$ -	\$ 500	\$ 500	\$ 52	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	2,660	4,000	4,000	2,096	4,000	4,000	0.00%	0.00%
Corrective Maintenance	-	2,000	2,000	-	2,000	2,000	0.00%	0.00%
Vehicle Totals	\$ 2,660	\$ 7,500	\$ 7,500	\$ 2,148	\$ 7,500	\$ 7,500	0.00%	0.00%

SAW GRANT EXPENDITURES

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

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ADMINISTRATIVE								
Salaries & Fringe Benefits								
Director of Operations	\$ 125,115	\$ 130,862	\$ 130,862	\$ 114,863	\$ 130,862	\$ 137,080	4.75%	4.75%
Operations Manager	-	43,000	43,000	30,769	42,308	103,899	(1.61%)	145.58%
Accountant	85,327	87,638	87,638	77,477	87,638	92,465	5.51%	5.51%
Administrative Assistant	65,486	68,490	68,490	76,245	68,490	71,744	4.75%	4.75%
Overtime	-	-	-	-	-	-	0.00%	0.00%
Temporary Services	-	2,400	2,400	-	2,400	2,400	0.00%	0.00%
Sick pay accrual	4,114	3,600	22,600	15,500	22,000	12,000	(46.90%)	(45.45%)
FICA	21,153	22,000	27,000	23,140	26,000	31,000	14.81%	19.23%
Workers Comp Insurance	-	1,200	1,200	523	1,200	3,200	166.67%	166.67%
Health Insurance	43,937	49,000	55,000	52,986	53,000	73,500	33.64%	38.68%
Vision Plan	296	1,200	1,200	369	1,200	1,800	50.90%	50.00%
Dental Insurance	3,107	4,000	4,000	3,148	4,000	5,000	25.00%	25.00%
STD/LTD/Life Insurance	4,592	6,000	6,000	5,228	6,000	8,000	33.33%	33.33%
Education Expense	-	3,000	3,000	-	3,000	3,000	0.00%	0.00%
Pension Plan Expense	41,389	43,048	50,048	44,340	50,000	61,000	21.88%	22.00%
Subtotal	394,517	422,438	502,438	444,588	498,098	606,088	20.63%	21.68%
Reimbursable Expenses								
Training/Conference	975	2,000	2,000	852	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	-	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	382	2,000	2,000	434	2,000	2,000	0.00%	0.00%
Subtotal	1,357	4,500	4,500	1,286	4,500	4,500	0.00%	0.00%
Office Expenses								
Supplies	1,455	3,000	3,000	1,782	3,000	3,000	0.00%	0.00%
Computer	60,102	74,600	74,600	65,900	74,600	74,600	0.00%	0.00%
Equipment/Furniture	-	5,000	5,000	-	5,000	20,000	300.00%	300.00%
Printing/Copying	871	2,000	2,000	1,631	2,000	2,000	0.00%	0.00%
Postage	-	1,000	1,000	332	1,000	1,000	0.00%	0.00%
Telephone	2,447	3,500	3,500	2,492	3,500	3,500	0.00%	0.00%
Newspapers/Publications	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Outside Services	1,044	2,000	2,000	875	2,000	2,000	0.00%	0.00%
Memberships/Dues	1,312	2,000	2,000	1,209	2,000	2,000	0.00%	0.00%
Miscellaneous	756	750	750	806	750	750	0.00%	0.00%
Subtotal	67,987	94,850	94,850	75,027	94,850	109,850	15.81%	15.81%
Outside Services								
Legal-Consulting	15,480	25,000	25,000	15,893	25,000	25,000	0.00%	0.00%
Other Legal	-	10,000	10,000	-	10,000	10,000	0.00%	0.00%
Audit	22,210	22,500	22,500	25,500	25,500	28,850	28.22%	13.14%
Financial Consulting	3,440	10,000	10,000	1,220	10,000	10,000	0.00%	0.00%
Indirect Engineering Services	-	45,000	45,000	34,222	45,000	10,000	(77.78%)	(77.78%)
Bank & Bond Services	399	1,000	1,000	409	1,000	1,000	0.00%	0.00%
Insurance Services	48,736	50,000	50,000	38,702	50,000	50,000	0.00%	0.00%
Subtotal	90,265	163,500	163,500	115,945	166,500	134,850	(17.52%)	(19.01%)
Administrative Total	\$ 554,126	\$ 685,288	\$ 765,288	\$ 636,845	\$ 763,948	\$ 855,288	11.76%	11.96%

Budget includes a 4.5% increase for staff effective for the first pay of 2026. Actual determined by board in Nov.

GASB 101

FICA, Workmans comp, pension, and all insurances higher due to bringing Jack in-house. Offset with Jacobs contract decrease

Added Jack now in-house and new Admin Asst

New desk and new carpet

Modeling project completed

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
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 OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

**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
Accounting Software (Oct. 1 - Sept. 30)	6,000
ArcGIS Support-E.S.R.I.	450
Internet-MR Comcast	2,600
<u>Software</u>	
H2O Metrics	15,000
Virus protection/spam software	1,500
Microsoft office 365 annual fees	1,300
Miscellaneous software - new/upgrades	4,000
<u>Hardware</u>	
New Equipment	8,150
Total	\$ 74,600

*Scada Maintenance under instrumentation for LR & MR-Trihedral