

Western Townships Utilities Authority

SERVING THE CHARTER TOWNSHIPS OF CANTON, NORTHVILLE AND PLYMOUTH

ANNUAL BUDGET YEAR ENDING SEPTEMBER 30, 2019

Prepared by:

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Reviewed by:

WTUA Finance Committee - July 12, 2018
Board of Commissioners Study Session - July 30, 2018

Approved by:

Charter Township of Canton - August 14, 2018
Charter Township of Northville - August 16, 2018
Charter Township of Plymouth - August 14, 2018
Board of Commissioners - August 27, 2018

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
OCTOBER 1, 2018 - SEPTEMBER 30, 2019**

Audited 2015/2016 Actual	Audited 2016/2017 Actual	Approved 2017/2018 Budget	Amended 2017/2018 Budget	Current YTD 8/22/2018	Projected 2017/2018	Recommended 2018/2019 Budget	% Variance Over/(Under) 2017/2018 Budget	% Variance Over/(Under) 2017/2018 Projected
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OPERATIONS BUDGET

REVENUES

Township billings	\$ 14,713,565	\$ 14,411,554	\$ 12,436,706	\$ 12,436,706	\$ 9,006,663	\$ 11,219,109	\$ 11,736,279	(5.63%)	4.61%
Saw grant funds	109,411	163,555	-	-	-	-	-	0.00%	0.00%
Interest earnings & other revenue	78,227	793,169	-	-	37,594	-	-	0.00%	0.00%
Total Revenues	14,901,203	15,368,278	12,436,706	12,436,706	9,044,257	11,219,109	11,736,279	(5.63%)	4.61%

EXPENDITURES

Sewage treatment charges	\$ 11,792,971	\$ 12,317,450	\$ 9,160,051	\$ 9,160,051	\$ 6,423,798	\$ 7,966,270	\$ 8,446,400	(7.79%)	6.03%
Operations and maintenance	1,598,661	1,789,566	2,212,095	2,212,095	1,600,010	2,188,579	2,247,750	1.61%	2.70%
Administrative	494,537	494,435	584,647	584,647	470,751	584,347	599,975	2.62%	2.67%
YCUA capacity rental	550,811	515,371	479,913	479,913	479,913	479,913	442,154	(7.87%)	(7.87%)
Total Expenditures	14,436,980	15,116,822	12,436,706	12,436,706	8,974,472	11,219,109	11,736,279	(5.63%)	4.61%

NET OPERATING INCOME	\$ 464,223	\$ 251,456	\$ -	\$ -	\$ 69,785	\$ -	\$ -		
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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	(464,223)	(251,456)	-	-	(193,430)	-	-
Revenues less expenditures	464,223	251,456	-	-	69,785	-	-
Ending balance	\$ 278,890	\$ 278,890	\$ 278,890	\$ 278,890	\$ 155,245	\$ 278,890	\$ 278,890

DEBT SERVICE BUDGET

REVENUES

Bond debt billings to townships	\$ 10,512,438	\$ 10,834,950	\$ 10,594,188	\$ 10,594,188	\$ 10,386,344	\$ 10,588,663	\$ 5,230,856
Restricted earnings	1,764	1,893	-	-	7,839	5,525	-
Total revenues	\$ 10,514,202	\$ 10,836,843	\$ 10,594,188	\$ 10,594,188	\$ 10,394,183	\$ 10,594,188	\$ 5,230,856

EXPENDITURES

Principal payment - 2009 Issue	6,015,000	6,290,000	6,525,000	6,525,000	6,525,000	6,525,000	1,435,000
Interest expense - 2009 Issue	766,163	455,100	131,788	131,788	123,417	131,788	12,556
Principal payment - 2012 Issue	2,710,000	3,160,000	3,125,000	3,125,000	3,125,000	3,125,000	3,095,000
Interest expense - 2012 Issue	1,021,275	929,850	812,400	812,400	682,208	812,400	688,300
Total bond debt requirements	\$ 10,512,438	\$ 10,834,950	\$ 10,594,188	\$ 10,594,188	\$ 10,455,625	\$ 10,594,188	\$ 5,230,856

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET
SUPPLEMENTAL INFORMATION
DETAIL WORKSHEETS**

*Sewage Treatment Charges
Operations & Maintenance Overview
Lower Rouge and Middle Rouge
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Analysis of Bond Debt Service
Additional Debt Service Information*

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2018 - SEPTEMBER 30, 2019**

Audited 2015/2016 Actual	Audited 2016/2017 Actual	Approved 2017/2018 Budget	Amended 2017/2018 Budget	Current YTD 8/22/2018	Projected 2017/2018	Recommended 2018/2019 Budget
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SEWAGE TREATMENT CHARGES

Wayne County						
Sewage treatment charges	\$ 6,557,752	\$ 4,918,314	\$ -	\$ -	\$ -	\$ -
Fixed charges/excess flow	-	1,386,000	100,000	100,000	-	100,000
YCUA:						
Sewage treatment charges	5,048,022	5,800,081	8,689,932	8,689,932	6,151,010	7,431,404
Industrial pre-treatment charges	106,279	119,784	138,000	138,000	108,040	138,000
GASB 68 - Pension			232,119	232,119	232,119	232,119
Lookback	80,918	93,271	-	-	164,747	164,747
Sewage Treatment Total	\$ 11,792,971	\$ 12,317,450	\$ 9,160,051	\$ 9,160,051	\$ 6,423,798	\$ 7,966,270
			\$ 8,446,400			

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	-				-
					Total treatment charges Wayne County
					-
YCUA					
			(per 1,000 gallons)		
Sewage treatment charges-projected rate	5,167,771	Oct-18 - Aug-19	1.415615	1.69%	7,315,575
Sewage treatment charges-projected rate	426,224	Sept-17	1.557177	10.00%	663,706
Total flows YCUA	5,593,995				7,979,281
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	135,000
UAAL for pension - fixed amount					
					232,119
				Total YCUA	8,346,400
				Total Sewage Treatment Charges	\$ 8,346,400

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2018 - SEPTEMBER 30, 2019

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OPERATIONS AND MAINTENANCE OVERVIEW

Lower Rouge	\$ 811,565	\$ 929,287	\$ 1,038,697	\$ 1,038,697	\$ 902,809	\$ 1,036,105	\$ 1,060,736	2.12%	2.38%
Middle Rouge	371,702	359,586	514,458	514,458	376,262	502,534	519,882	1.05%	3.45%
Force Main	57,317	57,193	82,220	82,220	58,541	82,220	83,816	1.94%	1.94%
Collection System	234,712	274,854	569,220	569,220	260,322	560,220	575,816	1.16%	2.78%
Vehicle	1,794	3,727	7,500	7,500	2,077	7,500	7,500	0.00%	0.00%
Saw Grant expenditures	121,568	164,919	-	-	-	-	-	0.00%	0.00%
Operation & Maintenance Total	\$ 1,598,658	\$ 1,789,566	\$ 2,212,095	\$ 2,212,095	\$ 1,600,010	\$ 2,188,579	\$ 2,247,750	1.61%	2.70%

WESTERN TOWNSHIPS UTILITIES AUTHORITY
 PROPOSED ANNUAL BUDGET WORKSHEET
 OCTOBER 1, 2018 - SEPTEMBER 30, 2019

Trihedral maintenance \$2,910. They were late billing for FY17 so we paid for 2 years this year

Budget includes a 3% increase effective 1/1/2019

\$14,000 for switchgear cleaning. For LR, budget for cleaning every year (rotate NPS and SPS). MR will be done every other year

Suzanne: Switchgear cleaning for the NPS. We did the NPS instead of MR this year

Trihedral maintenance \$2,910. They were late billing for FY17 so we paid for 2 years this year

\$8000 for switchgear cleaning-every other year. Did LR instead of MR in error this year

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							Budget	Budget		
LOWER ROUGE										
O&M Contractor	\$ 250,821	\$ 258,346	\$ 266,097	\$ 266,097	\$ 266,096	\$ 266,097	\$ 274,080	\$ 274,080	3.00%	3.00%
Parts	13,081	19,655	15,000	15,000	18,875	20,000	15,000	15,000	0.00%	(25.00%)
Communications	1,841	2,112	2,500	2,500	2,052	2,500	2,500	2,500	0.00%	0.00%
Instrumentation Service	2,910	-	4,000	4,000	5,820	5,820	4,000	4,000	0.00%	(31.27%)
Alarm Monitoring	1,890	2,046	4,000	4,000	1,816	4,000	4,000	4,000	0.00%	0.00%
Prev/Predictive Maintenance	2,701	20,601	5,000	5,000	12,860	19,000	19,000	19,000	280.00%	0.00%
Inspections/Permits/Licenses	1,233	1,163	3,000	3,000	680	3,000	3,000	3,000	0.00%	0.00%
Janitorial	2,888	2,975	3,100	3,100	3,064	3,100	3,156	3,156	1.81%	1.81%
General Maintenance	6,270	7,107	4,000	4,000	1,399	4,000	4,000	4,000	0.00%	0.00%
Lawn Maintenance	2,688	2,969	4,000	4,000	2,263	4,000	4,000	4,000	0.00%	0.00%
Snow Removal	4,165	3,411	5,500	5,500	7,088	7,088	5,500	5,500	0.00%	(22.41%)
Landscape Maintenance	557	914	3,500	3,500	687	3,500	3,500	3,500	0.00%	0.00%
Flow Meter Maintenance	1,597	2,661	6,000	6,000	2,947	6,000	6,000	6,000	0.00%	0.00%
Electric	408,296	462,833	500,000	500,000	469,804	500,000	500,000	500,000	0.00%	0.00%
Natural Gas	8,612	13,228	20,000	20,000	18,276	20,000	20,000	20,000	0.00%	0.00%
Water/Sewer	79,165	71,922	75,000	75,000	57,067	75,000	75,000	75,000	0.00%	0.00%
Supplies and Tools	9,318	5,407	8,000	8,000	3,355	8,000	8,000	8,000	0.00%	0.00%
Fuel	-	-	10,000	10,000	-	10,000	10,000	10,000	0.00%	0.00%
Corrective Maintenance	13,532	51,936	100,000	100,000	28,661	75,000	100,000	100,000	0.00%	33.33%
Lower Rouge Total	\$ 811,565	\$ 929,287	\$ 1,038,697	\$ 1,038,697	\$ 902,809	\$ 1,036,105	\$ 1,060,736	\$ 1,060,736	2.12%	2.38%

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							Budget	Budget		
MIDDLE ROUGE										
O&M Contractor	\$ 150,493	\$ 155,007	\$ 159,658	\$ 159,658	\$ 159,658	\$ 159,658	\$ 164,447	\$ 164,447	3.00%	3.00%
Parts	7,108	1,759	7,500	7,500	12,930	15,000	7,500	7,500	0.00%	(50.00%)
Communications	1,267	1,480	2,200	2,200	1,292	2,200	2,200	2,200	0.00%	0.00%
Instrumentation Service	2,910	-	4,000	4,000	5,820	5,820	4,000	4,000	0.00%	(31.27%)
Alarm Monitoring	1,657	1,552	2,000	2,000	1,762	2,000	2,000	2,000	0.00%	0.00%
Prev/Predictive Maintenance	8,075	318	12,000	12,000	9,219	12,000	12,000	12,000	0.00%	0.00%
Inspections/Permits/Licenses	2,377	1,177	4,000	4,000	2,718	4,000	4,000	4,000	0.00%	0.00%
Janitorial	4,332	4,462	4,600	4,600	4,596	4,600	4,735	4,735	2.93%	2.93%
General Maintenance	2,255	698	5,000	5,000	2,093	5,000	5,000	5,000	0.00%	0.00%
Lawn Maintenance	6,977	7,900	8,500	8,500	5,504	8,500	8,500	8,500	0.00%	0.00%
Snow Removal	4,293	3,631	6,000	6,000	7,756	7,756	6,000	6,000	0.00%	(22.64%)
Landscape Maintenance	479	1,264	4,000	4,000	1,212	4,000	4,000	4,000	0.00%	0.00%
Flow Meter Maintenance	17,234	18,836	16,000	16,000	17,943	18,000	16,500	16,500	3.13%	(8.33%)
Electric	127,444	133,152	175,000	175,000	110,940	175,000	175,000	175,000	0.00%	0.00%
Odor Control Chemicals	10,561	6,289	13,000	13,000	4,151	13,000	13,000	13,000	0.00%	0.00%
Natural Gas	8,568	8,160	18,000	18,000	9,568	18,000	18,000	18,000	0.00%	0.00%
Water/Sewer	11,322	9,374	15,000	15,000	7,074	15,000	15,000	15,000	0.00%	0.00%
Supplies and Tools	1,773	3,302	8,000	8,000	1,016	8,000	8,000	8,000	0.00%	0.00%
Corrective Maintenance	2,985	785	50,000	50,000	11,010	25,000	50,000	50,000	0.00%	100.00%
Middle Rouge Total	\$ 371,702	\$ 359,586	\$ 514,458	\$ 514,458	\$ 376,262	\$ 502,534	\$ 519,882	\$ 519,882	1.05%	3.45%

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FORCE MAIN									
O&M Contractor	\$ 50,164	\$ 51,669	\$ 53,220	\$ 53,220	\$ 53,219	\$ 53,220	\$ 54,816	3.00%	3.00%
Parts	5,145	4,938	6,000	6,000	4,794	6,000	6,000	0.00%	0.00%
Communications	445	586	1,000	1,000	528	1,000	1,000	0.00%	0.00%
Grounds Maintenance	-	-	500	500	-	500	500	0.00%	0.00%
Supplies and Tools	1,563	-	1,500	1,500	-	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	\$ 57,317	\$ 57,193	\$ 82,220	\$ 82,220	\$ 58,541	\$ 82,220	\$ 83,816	1.94%	1.94%

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COLLECTION SYSTEM									
O&M Contractor	\$ 50,165	\$ 51,669	\$ 53,220	\$ 53,220	\$ 53,219	\$ 53,220	\$ 54,816	3.00%	3.00%
Infrastructure Maintenance	18,048	43,797	150,000	150,000	984	150,000	150,000	0.00%	0.00%
Parts	40	130	1,000	1,000	295	1,000	1,000	0.00%	0.00%
Communications	2,910	4,277	3,000	3,000	2,881	4,000	4,000	33.33%	0.00%
Instrumentation Service	-	-	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Prev/Predictive Maintenance	1,755	1,719	2,000	2,000	1,857	2,000	2,000	0.00%	0.00%
Inspections	39	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	136,582	144,315	167,000	167,000	136,575	167,000	171,000	2.40%	2.40%
Miss Dig	3,458	3,721	4,500	4,500	3,458	4,500	4,500	0.00%	0.00%
Electric	7,998	8,966	12,000	12,000	8,389	12,000	12,000	0.00%	0.00%
Supplies and Tools	52	70	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	-	1,089	2,000	2,000	487	2,000	2,000	0.00%	0.00%
Flow Meters	-	4,200	50,000	50,000	9,360	40,000	50,000	0.00%	25.00%
Corrective Maintenance	13,665	10,623	120,000	120,000	42,818	120,000	120,000	0.00%	0.00%
Collection System Total	\$ 234,712	\$ 274,854	\$ 569,220	\$ 569,220	\$ 260,322	\$ 560,220	\$ 575,816	1.16%	2.78%

Estimate of Terra work for FY19: 100k per Aaron. Saw Grant has ended so there is no offset

SCADA maintenance due to exiting Wayne County system. Mntnce not done in FY18

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VEHICLE									
Parts	\$ 147	\$ 192	\$ 500	\$ 500	\$ 123	\$ 500	\$ 500	0.00%	0.00%
Prev/Predictive Maintenance	38	94	1,000	1,000	-	1,000	1,000	0.00%	0.00%
Fuel	1,609	1,833	4,000	4,000	1,533	4,000	4,000	0.00%	0.00%
Corrective Maintenance	-	1,608	2,000	2,000	421	2,000	2,000	0.00%	0.00%
Vehicle Totals	\$ 1,794	\$ 3,727	\$ 7,500	\$ 7,500	\$ 2,077	\$ 7,500	\$ 7,500	0.00%	0.00%
SAW GRANT EXPENDITURES									
Saw Grant Expenditure Total	\$ 121,568	\$ 164,919	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%

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ADMINISTRATIVE									
Salaries & Fringe Benefits									
Director of Operations	\$ 92,908	\$ 95,679	\$ 106,274	\$ 106,274	\$ 90,885	\$ 106,274	\$ 109,903	3.41%	3.41%
Accountant	58,873	65,977	68,826	68,826	59,570	68,826	71,245	3.51%	3.51%
Administrative Assistant	51,123	52,478	53,787	53,787	46,508	53,787	55,677	3.51%	3.51%
Construction Management Observer	-	-	-	-	-	-	-	0.00%	0.00%
Overtime	-	-	-	-	-	-	-	0.00%	0.00%
Sick pay accrual	3,000	6,000	6,000	6,000	5,000	6,000	6,000	0.00%	0.00%
Temporary Services	-	-	3,000	3,000	-	-	3,000	0.00%	0.00%
FICA	16,077	16,390	17,600	17,600	15,082	17,600	18,200	3.41%	3.41%
Workers Comp Insurance	685	642	1,000	1,000	1,137	1,200	1,200	20.00%	0.00%
Health Insurance	40,220	41,737	40,000	40,000	40,541	40,550	40,000	0.00%	(1.36%)
Health Insurance Opt Out	300	-	-	-	-	-	-	0.00%	0.00%
Vision Plan	604	196	1,200	1,200	-	1,200	1,200	0.00%	0.00%
Dental Insurance	3,228	3,276	4,000	4,000	3,150	4,000	4,000	0.00%	0.00%
STD/LTD/Life Insurance	3,574	3,746	5,000	5,000	3,910	5,000	5,000	0.00%	0.00%
Education Expense	-	-	3,000	3,000	-	1,500	3,000	0.00%	100.00%
Pension Plan Expense	31,021	31,970	35,000	35,000	29,326	35,000	36,000	2.86%	2.86%
Subtotal	301,613	318,091	344,687	344,687	295,109	340,937	354,425	2.83%	3.96%
Reimbursable Expenses									
Training/Conference	1,043	489	2,000	2,000	628	2,000	2,000	0.00%	0.00%
Travel/Meal Reimbursement	50	43	500	500	-	500	500	0.00%	0.00%
Mileage Reimbursement	1,465	1,410	2,000	2,000	1,030	2,000	2,000	0.00%	0.00%
Subtotal	2,558	1,942	4,500	4,500	1,658	4,500	4,500	0.00%	0.00%
Office Expenses									
Supplies	1,552	1,219	3,000	3,000	1,484	3,000	3,000	0.00%	0.00%
Computer	45,170	37,917	41,000	41,000	38,682	41,000	46,000	12.20%	12.20%
Equipment/Furniture	61	-	5,000	5,000	-	2,500	5,000	0.00%	100.00%
Printing/Copying	1,060	358	2,000	2,000	260	1,000	2,000	0.00%	100.00%
Postage	756	409	1,000	1,000	360	1,000	1,000	0.00%	0.00%
Telephone	4,133	4,154	5,000	5,000	3,480	5,000	5,000	0.00%	0.00%
Newspapers/Publications	527	529	2,000	2,000	438	1,000	2,000	0.00%	100.00%
Outside Services	25,150	1,316	2,000	2,000	870	1,000	2,000	0.00%	100.00%
Memberships/Dues	1,107	1,671	1,800	1,800	1,096	1,200	1,800	0.00%	50.00%
Miscellaneous	875	238	750	750	292	300	750	0.00%	150.00%
Subtotal	80,391	47,810	63,550	63,550	46,963	57,000	68,550	7.87%	20.26%
Outside Services									
Legal-Consulting	35,159	44,046	75,000	75,000	42,438	75,000	75,000	0.00%	0.00%
Other Legal	3,000	-	10,000	10,000	-	5,000	10,000	0.00%	100.00%
Audit	15,000	15,400	15,910	15,910	15,910	15,910	16,500	3.71%	3.71%
Financial Consulting	4,200	5,950	10,000	10,000	1,275	5,000	10,000	0.00%	100.00%
Indirect Engineering Services	7,275	16,795	10,000	10,000	29,566	30,000	10,000	0.00%	(66.67%)
Bank & Bond Services	583	759	1,000	1,000	741	1,000	1,000	0.00%	0.00%
Insurance Services	44,748	43,643	50,000	50,000	37,093	50,000	50,000	0.00%	0.00%
Subtotal	109,965	126,593	171,910	171,910	127,022	181,910	172,500	0.34%	(5.17%)
Administrative Total	\$ 494,527	\$ 494,434	\$ 584,647	\$ 584,647	\$ 470,751	\$ 584,347	\$ 599,975	2.62%	2.67%

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

Suzanne: Water Authority Analysis

WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2018 - SEPTEMBER 30, 2019

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
Upgrade Sierra modems at 2 pump stations	2,500
Total	\$ 46,000

**WESTERN TOWNSHIPS UTILITIES AUTHORITY
PROPOSED ANNUAL BUDGET WORKSHEET
OCTOBER 1, 2018 - SEPTEMBER 30, 2019**

ANALYSIS OF DEBT SERVICE

Allocation to Townships of Debt Service Budget

	Total	Canton Township	Northville Township	Plymouth Township
Principal payment - 2009 Bond Issue	1,435,000	586,485	484,025	364,490
Interest expense - 2009 Bond Issue	12,556	5,131	4,235	3,190
Principal payment - 2012 Bond Issue	3,095,000	1,044,562	933,143	1,117,295
Interest expense - 2012 Bond Issue	688,300	232,300	207,523	248,477
Allocation of Debt Service Budget	<u>\$ 5,230,856</u>	<u>\$ 1,868,478</u>	<u>\$ 1,628,926</u>	<u>\$ 1,733,452</u>

Allocation to Townships of Debt Service Payments - Cash Flow

	Township Payment Dates to WTUA	Total Payment Due	Canton Township	Northville Township	Plymouth Township
2009 Bond Issue	12/1/2018	1,460,113	596,748	492,496	370,869
(C 40.87%, N 33.73%, P 25.40%)	6/1/2019	-	-	-	-
2012 Bond Issue	12/1/2018	3,485,575	1,176,382	1,050,900	1,258,293
(C 33.75%, N 30.15%, P 36.10%)	6/1/2019	328,675	110,927	99,096	118,652
Allocation of Bond Debt Service Payments		<u>\$ 5,274,363</u>	<u>\$ 1,884,057</u>	<u>\$ 1,642,492</u>	<u>\$ 1,747,814</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.