



# Debt Service - FY2017 Budget - Summary

Budget Year 2017

Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 First Review Budget	% Change FY16-FY17
Fund 601	<b>Public Building Commission</b>							
	<b>REVENUE</b>							
	Department 760 - Debt Service							
	Sub-Department 000 - Revenues							
38000	Investment Income	8,489.10	3,146.43	10,656.24	10,322.22	11,000.00	15,000.00	36.36
	Sub-Department 000 - Revenues Totals	\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$11,000.00	\$15,000.00	36.36%
	Department 760 - Debt Service Totals	\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$11,000.00	\$15,000.00	36.36%
	<b>REVENUE TOTALS</b>	\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$11,000.00	\$15,000.00	36.36%
	<b>EXPENSE</b>							
	Department 760 - Debt Service							
	Sub-Department 764 - Public Building Commission							
89000	Net Income	.00	.00	.00	.00	11,000.00	15,000.00	36.36
	Sub-Department 764 - Public Building Commission Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
	Department 760 - Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
	Fund 601 - Public Building Commission Totals							
	<b>REVENUE TOTALS</b>	\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$11,000.00	\$15,000.00	36.36%
	<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
	Fund 601 - Public Building Commission Totals	\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$0.00	\$0.00	+++
Fund 610	<b>Capital Improvement Debt Service</b>							
	<b>REVENUE</b>							
	Department 760 - Debt Service							
	Sub-Department 000 - Revenues							
30000	Property Taxes	1,009,484.19	1,003,288.22	.00	.00	.00	.00	.00
30170	TIF Distribution Tax	.00	1,191.73	.00	.00	.00	.00	.00
38000	Investment Income	3,207.17	2,145.95	.00	.00	.00	.00	.00
	Sub-Department 000 - Revenues Totals	\$1,012,691.36	\$1,006,625.90	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Department 760 - Debt Service Totals	\$1,012,691.36	\$1,006,625.90	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>REVENUE TOTALS</b>	\$1,012,691.36	\$1,006,625.90	\$0.00	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE</b>							
	Department 760 - Debt Service							
	Sub-Department 762 - Capital Improv Bond Debt Service							
50510	Debt Administration Cost	.00	400.00	.00	.00	.00	.00	.00
80000	Bond Principal	2,425,000.00	975,000.00	985,000.00	.00	.00	.00	.00
80020	Interest- Bonds	59,107.08	22,087.50	7,387.50	.00	.00	.00	.00
99000	Transfer To Other Funds	.00	.00	253,786.43	.00	.00	.00	.00
	Sub-Department 762 - Capital Improv Bond Debt Service Totals	\$2,484,107.08	\$997,487.50	\$1,246,173.93	\$0.00	\$0.00	\$0.00	+++
	Department 760 - Debt Service Totals	\$2,484,107.08	\$997,487.50	\$1,246,173.93	\$0.00	\$0.00	\$0.00	+++
	<b>EXPENSE TOTALS</b>	\$2,484,107.08	\$997,487.50	\$1,246,173.93	\$0.00	\$0.00	\$0.00	+++



# Debt Service - FY2017 Budget - Summary

Budget Year 2017

Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 First Review Budget	% Change FY16-FY17
<b>Fund 610 - Capital Improvement Debt Service Totals</b>								
	REVENUE TOTALS	\$1,012,691.36	\$1,006,625.90	\$0.00	\$0.00	\$0.00	\$0.00	+++
	EXPENSE TOTALS	\$2,484,107.08	\$997,487.50	\$1,246,173.93	\$0.00	\$0.00	\$0.00	+++
<b>Fund 610 - Capital Improvement Debt Service Totals</b>		<b>(\$1,471,415.72)</b>	<b>\$9,138.40</b>	<b>(\$1,246,173.93)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>Fund 620 - Motor Fuel Tax Debt Service</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
38000	Investment Income	.00	5,726.85	17,155.52	17,483.72	19,216.00	24,054.00	25.17
39000	Transfer From Other Funds	3,494,362.50	3,493,612.50	3,497,362.50	3,499,000.00	3,493,813.00	3,496,800.00	.08
Sub-Department <b>000 - Revenues Totals</b>		<b>\$3,494,362.50</b>	<b>\$3,499,339.35</b>	<b>\$3,514,518.02</b>	<b>\$3,516,483.72</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
Department <b>760 - Debt Service Totals</b>		<b>\$3,494,362.50</b>	<b>\$3,499,339.35</b>	<b>\$3,514,518.02</b>	<b>\$3,516,483.72</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
REVENUE TOTALS		<b>\$3,494,362.50</b>	<b>\$3,499,339.35</b>	<b>\$3,514,518.02</b>	<b>\$3,516,483.72</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
<b>EXPENSE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>760 - Motor Fuel Tax Bond Debt Service</b>								
80000	Bond Principal	2,110,000.00	2,215,000.00	2,325,000.00	2,445,000.00	2,575,000.00	2,705,000.00	5.04
80020	Interest- Bonds	1,332,112.50	1,223,987.50	1,110,487.50	988,181.25	856,407.00	717,807.00	(16.18)
80500	Debt Service Requirement	.00	.00	.00	.00	81,622.00	98,047.00	20.12
99000	Transfer To Other Funds	14,544.00	.00	.00	.00	.00	.00	.00
Sub-Department <b>760 - Motor Fuel Tax Bond Debt Service Totals</b>		<b>\$3,456,656.50</b>	<b>\$3,438,987.50</b>	<b>\$3,435,487.50</b>	<b>\$3,433,181.25</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
Department <b>760 - Debt Service Totals</b>		<b>\$3,456,656.50</b>	<b>\$3,438,987.50</b>	<b>\$3,435,487.50</b>	<b>\$3,433,181.25</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
EXPENSE TOTALS		<b>\$3,456,656.50</b>	<b>\$3,438,987.50</b>	<b>\$3,435,487.50</b>	<b>\$3,433,181.25</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
<b>Fund 620 - Motor Fuel Tax Debt Service Totals</b>		<b>\$3,494,362.50</b>	<b>\$3,499,339.35</b>	<b>\$3,514,518.02</b>	<b>\$3,516,483.72</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
REVENUE TOTALS		<b>\$3,494,362.50</b>	<b>\$3,499,339.35</b>	<b>\$3,514,518.02</b>	<b>\$3,516,483.72</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
EXPENSE TOTALS		<b>\$3,456,656.50</b>	<b>\$3,438,987.50</b>	<b>\$3,435,487.50</b>	<b>\$3,433,181.25</b>	<b>\$3,513,029.00</b>	<b>\$3,520,854.00</b>	<b>0.22%</b>
<b>Fund 620 - Motor Fuel Tax Debt Service Totals</b>		<b>\$37,706.00</b>	<b>\$60,351.85</b>	<b>\$79,030.52</b>	<b>\$83,302.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>Fund 621 - Transit Sales Tax Debt Service</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
37540	BAB/RZB Interest Reimbursement	240,350.00	184,536.93	116,284.89	40,296.69	.00	.00	.00
38000	Investment Income	26,991.22	13,948.12	44,614.70	11,218.21	825.00	.00	(100.00)
39000	Transfer From Other Funds	8,402,901.00	8,423,966.00	8,441,460.00	.00	.00	.00	.00
Sub-Department <b>000 - Revenues Totals</b>		<b>\$8,670,242.22</b>	<b>\$8,622,451.05</b>	<b>\$8,602,359.59</b>	<b>\$51,514.90</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
Department <b>760 - Debt Service Totals</b>		<b>\$8,670,242.22</b>	<b>\$8,622,451.05</b>	<b>\$8,602,359.59</b>	<b>\$51,514.90</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
REVENUE TOTALS		<b>\$8,670,242.22</b>	<b>\$8,622,451.05</b>	<b>\$8,602,359.59</b>	<b>\$51,514.90</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
<b>EXPENSE</b>								
Department <b>760 - Debt Service</b>								



# Debt Service - FY2017 Budget - Summary

Budget Year 2017

Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 First Review Budget	% Change FY16-FY17
<b>Fund 621 - Transit Sales Tax Debt Service</b>								
<b>EXPENSE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>765 - Transit Sales Tax Debt Service</b>								
50510	Debt Administration Cost	700.00	.00	800.00	.00	.00	.00	.00
80000	Bond Principal	7,890,000.00	7,995,000.00	8,120,000.00	8,280,000.00	.00	.00	.00
80020	Interest- Bonds	686,715.00	547,590.00	358,020.00	124,200.00	.00	.00	.00
80500	Debt Service Requirement	.00	.00	.00	.00	825.00	.00	(100.00)
Sub-Department <b>765 - Transit Sales Tax Debt Service</b>		<b>\$8,577,415.00</b>	<b>\$8,542,590.00</b>	<b>\$8,478,820.00</b>	<b>\$8,404,200.00</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
Totals								
Department <b>760 - Debt Service</b> Totals		<b>\$8,577,415.00</b>	<b>\$8,542,590.00</b>	<b>\$8,478,820.00</b>	<b>\$8,404,200.00</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
<b>EXPENSE TOTALS</b>		<b>\$8,577,415.00</b>	<b>\$8,542,590.00</b>	<b>\$8,478,820.00</b>	<b>\$8,404,200.00</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
Fund <b>621 - Transit Sales Tax Debt Service</b> Totals								
<b>REVENUE TOTALS</b>		<b>\$8,670,242.22</b>	<b>\$8,622,451.05</b>	<b>\$8,602,359.59</b>	<b>\$51,514.90</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
<b>EXPENSE TOTALS</b>		<b>\$8,577,415.00</b>	<b>\$8,542,590.00</b>	<b>\$8,478,820.00</b>	<b>\$8,404,200.00</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>(100.00%)</b>
Fund <b>621 - Transit Sales Tax Debt Service</b> Totals		<b>\$92,827.22</b>	<b>\$79,861.05</b>	<b>\$123,539.59</b>	<b>(\$8,352,685.10)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>Fund 622 - Recovery Zone Bond Debt Service</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
37540	BAB/RZB Interest Reimbursement	179,655.75	114,167.96	105,924.22	99,487.35	92,217.00	82,704.00	(10.31)
37560	Loan Reimbursement	102,820.24	183,921.96	176,101.34	171,207.72	719,887.00	730,951.00	1.53
38000	Investment Income	3,806.43	1,375.22	4,996.27	5,048.70	5,000.00	7,714.00	54.28
39000	Transfer From Other Funds	1,323,302.98	106,404.81	67,325.27	67,407.80	70,674.00	68,364.00	(3.26)
Sub-Department <b>000 - Revenues</b> Totals		<b>\$1,609,585.40</b>	<b>\$405,869.95</b>	<b>\$354,347.10</b>	<b>\$343,151.57</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
Department <b>760 - Debt Service</b> Totals		<b>\$1,609,585.40</b>	<b>\$405,869.95</b>	<b>\$354,347.10</b>	<b>\$343,151.57</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
<b>REVENUE TOTALS</b>		<b>\$1,609,585.40</b>	<b>\$405,869.95</b>	<b>\$354,347.10</b>	<b>\$343,151.57</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
<b>EXPENSE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>766 - Recovery Zone Bond Debt Service</b>								
50510	Debt Administration Cost	450.00	450.00	450.00	450.00	500.00	500.00	.00
80000	Bond Principal	610,000.00	615,000.00	630,000.00	645,000.00	660,000.00	680,000.00	3.03
80020	Interest- Bonds	400,727.14	265,035.00	253,650.00	238,492.50	219,878.00	197,408.00	(10.21)
89010	Net Income- Encumbered	.00	.00	.00	.00	7,400.00	11,825.00	59.79
99000	Transfer To Other Funds	143,323.72	.00	.00	75,084.00	.00	.00	.00
Sub-Department <b>766 - Recovery Zone Bond Debt Service</b>		<b>\$1,154,500.86</b>	<b>\$880,485.00</b>	<b>\$884,100.00</b>	<b>\$959,026.50</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
Totals								
Department <b>760 - Debt Service</b> Totals		<b>\$1,154,500.86</b>	<b>\$880,485.00</b>	<b>\$884,100.00</b>	<b>\$959,026.50</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
<b>EXPENSE TOTALS</b>		<b>\$1,154,500.86</b>	<b>\$880,485.00</b>	<b>\$884,100.00</b>	<b>\$959,026.50</b>	<b>\$887,778.00</b>	<b>\$889,733.00</b>	<b>0.22%</b>
Fund <b>622 - Recovery Zone Bond Debt Service</b> Totals								



# Debt Service - FY2017 Budget - Summary

Budget Year 2017

Account	Account Description	2012 Actual Amount	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amended Budget	2017 First Review Budget	% Change FY16-FY17
	<b>REVENUE TOTALS</b>	\$1,609,585.40	\$405,869.95	\$354,347.10	\$343,151.57	\$887,778.00	\$889,733.00	0.22%
	<b>EXPENSE TOTALS</b>	\$1,154,500.86	\$880,485.00	\$884,100.00	\$959,026.50	\$887,778.00	\$889,733.00	0.22%
Fund 622 - Recovery Zone Bond Debt Service	Totals	\$455,084.54	(\$474,615.05)	(\$529,752.90)	(\$615,874.93)	\$0.00	\$0.00	+++
Fund 623 - JJC/AJC Refunding Debt Service								
	<b>REVENUE</b>							
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
38000	Investment Income	.00	1,390.73	11,699.20	14,663.18	13,800.00	19,053.00	38.06
38800	Bond Proceeds	.00	27,225,000.00	.00	.00	.00	.00	.00
38850	Premium on Bonds	.00	1,812,683.60	.00	.00	.00	.00	.00
39000	Transfer From Other Funds	.00	1,609,410.00	2,384,186.43	3,260,050.00	2,509,600.00	2,594,400.00	3.37
39900	Cash On Hand	.00	.00	.00	.00	699,275.00	.00	(100.00)
	Sub-Department 000 - Revenues Totals	\$0.00	\$30,648,484.33	\$2,395,885.63	\$3,274,713.18	\$3,222,675.00	\$2,613,453.00	(18.90%)
	Department 760 - Debt Service Totals	\$0.00	\$30,648,484.33	\$2,395,885.63	\$3,274,713.18	\$3,222,675.00	\$2,613,453.00	(18.90%)
	<b>REVENUE TOTALS</b>	\$0.00	\$30,648,484.33	\$2,395,885.63	\$3,274,713.18	\$3,222,675.00	\$2,613,453.00	(18.90%)
	<b>EXPENSE</b>							
Department 760 - Debt Service								
Sub-Department 767 - JJC/AJC Refunding Debt Service								
50510	Debt Administration Cost	.00	350.00	350.00	350.00	350.00	350.00	.00
80000	Bond Principal	.00	.00	1,045,000.00	1,345,000.00	2,515,000.00	1,840,000.00	(26.83)
80020	Interest- Bonds	.00	161,260.00	795,850.00	765,225.00	707,325.00	642,000.00	(9.23)
80040	Debt Issuance Costs	.00	402,817.22	.00	.00	.00	.00	.00
80500	Debt Service Requirement	.00	.00	.00	.00	.00	131,103.00	.00
99010	Transfer To Escrow Agent	.00	28,625,266.53	.00	.00	.00	.00	.00
	Sub-Department 767 - JJC/AJC Refunding Debt Service Totals	\$0.00	\$29,189,693.75	\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,613,453.00	(18.90%)
	Department 760 - Debt Service Totals	\$0.00	\$29,189,693.75	\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,613,453.00	(18.90%)
	<b>EXPENSE TOTALS</b>	\$0.00	\$29,189,693.75	\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,613,453.00	(18.90%)
Fund 623 - JJC/AJC Refunding Debt Service	Totals	\$0.00	\$30,648,484.33	\$2,395,885.63	\$3,274,713.18	\$3,222,675.00	\$2,613,453.00	(18.90%)
	<b>REVENUE TOTALS</b>	\$0.00	\$30,648,484.33	\$2,395,885.63	\$3,274,713.18	\$3,222,675.00	\$2,613,453.00	(18.90%)
	<b>EXPENSE TOTALS</b>	\$0.00	\$29,189,693.75	\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,613,453.00	(18.90%)
Fund 623 - JJC/AJC Refunding Debt Service	Totals	\$0.00	\$1,458,790.58	\$554,685.63	\$1,164,138.18	\$0.00	\$0.00	+++
Fund 624 - Longmeadow Debt Service								
	<b>REVENUE</b>							
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
37900	Miscellaneous Reimbursement	.00	.00	.00	.00	.00	5,175.00	.00
39000	Transfer From Other Funds	.00	.00	.00	.00	.00	690,000.00	.00
	Sub-Department 000 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
	Department 760 - Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++



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Fund 624 - Longmeadow Debt Service								
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
	EXPENSE							
	Department 760 - Debt Service							
	Sub-Department 768 - Longmeadow Debt Service							
80500	Debt Service Requirement	.00	.00	.00	.00	.00	695,175.00	.00
	Sub-Department 768 - Longmeadow Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
	Department 760 - Debt Service Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
Fund 624 - Longmeadow Debt Service Totals								
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
Fund 624 - Longmeadow Debt Service Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$14,795,370.58	\$44,185,917.01	\$14,877,766.58	\$7,196,185.59	\$7,635,307.00	\$7,734,215.00	1.30%
	EXPENSE GRAND TOTALS	\$15,672,679.44	\$43,049,243.75	\$15,885,781.43	\$14,906,982.75	\$7,635,307.00	\$7,734,215.00	1.30%
	Net Grand Totals	(\$877,308.86)	\$1,136,673.26	(\$1,008,014.85)	(\$7,710,797.16)	\$0.00	\$0.00	+++