



# Debt Service - 2017 Budget - Detailed

Budget Year 2017

G/L 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 601 - Public Building Commission</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
601.760.000.38000	Investment Income	8,489.10	3,146.43	10,656.24	10,322.22	11,000.00	15,000.00	36.36
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Investment Income		.01		2,000,000.00		15,000.00
First Review Budget Totals								\$15,000.00
Sub-Department <b>000 - Revenues Totals</b>		\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$11,000.00	\$15,000.00	36.36%
Department <b>760 - Debt Service Totals</b>		\$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 <b>760 - Debt Service</b>								
Sub-Department <b>764 - Public Building Commission</b>								
601.760.764.89000	Net Income	.00	.00	.00	.00	11,000.00	15,000.00	36.36
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
First Review Budget		Net Income to Balance Fund		1.00		15,000.00		15,000.00
First Review Budget Totals								\$15,000.00
Sub-Department <b>764 - Public Building Commission Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
Department <b>760 - Debt Service Totals</b>		\$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 <b>601 - Public Building Commission Totals</b>		\$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 TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$15,000.00	36.36%
Fund <b>601 - Public Building Commission Totals</b>		\$8,489.10	\$3,146.43	\$10,656.24	\$10,322.22	\$0.00	\$0.00	+++
<b>Fund 610 - Capital Improvement Debt Service</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
610.760.000.30000	Property Taxes	1,009,484.19	1,003,288.22	.00	.00	.00	.00	.00
610.760.000.30170	TIF Distribution Tax	.00	1,191.73	.00	.00	.00	.00	.00
610.760.000.38000	Investment Income	3,207.17	2,145.95	.00	.00	.00	.00	.00
Sub-Department <b>000 - Revenues Totals</b>		\$1,012,691.36	\$1,006,625.90	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department <b>760 - Debt Service Totals</b>		\$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 <b>760 - Debt Service</b>								



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G/L 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</b>								
<b>EXPENSE</b>								
Sub-Department <b>762 - Capital Improv Bond Debt Service</b>								
610.760.762.50510	Debt Administration Cost	.00	400.00	.00	.00	.00	.00	.00
610.760.762.80000	Bond Principal	2,425,000.00	975,000.00	985,000.00	.00	.00	.00	.00
610.760.762.80020	Interest- Bonds	59,107.08	22,087.50	7,387.50	.00	.00	.00	.00
610.760.762.99000	Transfer To Other Funds	.00	.00	253,786.43	.00	.00	.00	.00
Sub-Department <b>762 - Capital Improv Bond Debt Service</b>		\$2,484,107.08	\$997,487.50	\$1,246,173.93	\$0.00	\$0.00	\$0.00	+++
Totals								
Department <b>760 - Debt Service</b> 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	+++
Fund <b>610 - Capital Improvement Debt Service</b> Totals								
<b>REVENUE TOTALS</b>		\$1,012,691.36	\$1,006,625.90	\$0.00	\$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	+++
Fund <b>610 - Capital Improvement Debt Service</b> Totals		(\$1,471,415.72)	\$9,138.40	(\$1,246,173.93)	\$0.00	\$0.00	\$0.00	+++
<b>Fund 620 - Motor Fuel Tax Debt Service</b>								
<b>REVENUE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>000 - Revenues</b>								
620.760.000.38000	Investment Income	.00	5,726.85	17,155.52	17,483.72	19,216.00	24,054.00	25.17
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
First Review Budget		Investment Income		.01		3,207,086.00		24,053.14
							First Review Budget Totals	\$24,053.14
620.760.000.39000	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
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
First Review Budget		Transfer from 302 MFT Bond Interest		1.00		646,800.00		646,800.00
First Review Budget		Transfer from 302 MFT Bond Principal		1.00		2,850,000.00		2,850,000.00
							First Review Budget Totals	\$3,496,800.00
Sub-Department <b>000 - Revenues</b> Totals		\$3,494,362.50	\$3,499,339.35	\$3,514,518.02	\$3,516,483.72	\$3,513,029.00	\$3,520,854.00	0.22%
Department <b>760 - Debt Service</b> Totals		\$3,494,362.50	\$3,499,339.35	\$3,514,518.02	\$3,516,483.72	\$3,513,029.00	\$3,520,854.00	0.22%
<b>REVENUE TOTALS</b>		\$3,494,362.50	\$3,499,339.35	\$3,514,518.02	\$3,516,483.72	\$3,513,029.00	\$3,520,854.00	0.22%
<b>EXPENSE</b>								
Department <b>760 - Debt Service</b>								
Sub-Department <b>760 - Motor Fuel Tax Bond Debt Service</b>								



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Budget Year 2017

G/L 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 620 - Motor Fuel Tax Debt Service								
<b>EXPENSE</b>								
Department 760 - Debt Service								
Sub-Department 760 - Motor Fuel Tax Bond Debt Service								
620.760.760.80000	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
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	2,705,000.00	2,705,000.00
								First Review Budget Totals
								\$2,705,000.00
620.760.760.80020	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)
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	394,406.25	394,406.25
	First Review Budget					1.00	323,400.00	323,400.00
								First Review Budget Totals
								\$717,806.25
620.760.760.80500	Debt Service Requirement	.00	.00	.00	.00	81,622.00	98,047.00	20.12
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	98,047.00	98,047.00
								First Review Budget Totals
								\$98,047.00
620.760.760.99000	Transfer To Other Funds	14,544.00	.00	.00	.00	.00	.00	.00
Sub-Department 760 - Motor Fuel Tax Bond Debt Service		\$3,456,656.50	\$3,438,987.50	\$3,435,487.50	\$3,433,181.25	\$3,513,029.00	\$3,520,854.00	0.22%
Totals		\$3,456,656.50	\$3,438,987.50	\$3,435,487.50	\$3,433,181.25	\$3,513,029.00	\$3,520,854.00	0.22%
Department 760 - Debt Service	Totals	\$3,456,656.50	\$3,438,987.50	\$3,435,487.50	\$3,433,181.25	\$3,513,029.00	\$3,520,854.00	0.22%
	<b>EXPENSE TOTALS</b>	\$3,456,656.50	\$3,438,987.50	\$3,435,487.50	\$3,433,181.25	\$3,513,029.00	\$3,520,854.00	0.22%
Fund 620 - Motor Fuel Tax Debt Service	Totals	\$3,494,362.50	\$3,499,339.35	\$3,514,518.02	\$3,516,483.72	\$3,513,029.00	\$3,520,854.00	0.22%
	<b>REVENUE TOTALS</b>	\$3,494,362.50	\$3,499,339.35	\$3,514,518.02	\$3,516,483.72	\$3,513,029.00	\$3,520,854.00	0.22%
	<b>EXPENSE TOTALS</b>	\$3,456,656.50	\$3,438,987.50	\$3,435,487.50	\$3,433,181.25	\$3,513,029.00	\$3,520,854.00	0.22%
Fund 620 - Motor Fuel Tax Debt Service	Totals	\$37,706.00	\$60,351.85	\$79,030.52	\$83,302.47	\$0.00	\$0.00	+++
Fund 621 - Transit Sales Tax Debt Service								
<b>REVENUE</b>								
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
621.760.000.37540	BAB/RZB Interest Reimbursement	240,350.00	184,536.93	116,284.89	40,296.69	.00	.00	.00
621.760.000.38000	Investment Income	26,991.22	13,948.12	44,614.70	11,218.21	825.00	.00	(100.00)
621.760.000.39000	Transfer From Other Funds	8,402,901.00	8,423,966.00	8,441,460.00	.00	.00	.00	.00
Sub-Department 000 - Revenues	Totals	\$8,670,242.22	\$8,622,451.05	\$8,602,359.59	\$51,514.90	\$825.00	\$0.00	(100.00%)
Department 760 - Debt Service	Totals	\$8,670,242.22	\$8,622,451.05	\$8,602,359.59	\$51,514.90	\$825.00	\$0.00	(100.00%)



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G/L 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 621 - Transit Sales Tax Debt Service								
	<b>REVENUE TOTALS</b>	\$8,670,242.22	\$8,622,451.05	\$8,602,359.59	\$51,514.90	\$825.00	\$0.00	(100.00%)
	<b>EXPENSE</b>							
Department 760 - Debt Service								
Sub-Department 765 - Transit Sales Tax Debt Service								
621.760.765.50510	Debt Administration Cost	700.00	.00	800.00	.00	.00	.00	.00
621.760.765.80000	Bond Principal	7,890,000.00	7,995,000.00	8,120,000.00	8,280,000.00	.00	.00	.00
621.760.765.80020	Interest- Bonds	686,715.00	547,590.00	358,020.00	124,200.00	.00	.00	.00
621.760.765.80500	Debt Service Requirement	.00	.00	.00	.00	825.00	.00	(100.00%)
Sub-Department 765 - Transit Sales Tax Debt Service	<b>Totals</b>	\$8,577,415.00	\$8,542,590.00	\$8,478,820.00	\$8,404,200.00	\$825.00	\$0.00	(100.00%)
Department 760 - Debt Service	<b>Totals</b>	\$8,577,415.00	\$8,542,590.00	\$8,478,820.00	\$8,404,200.00	\$825.00	\$0.00	(100.00%)
	<b>EXPENSE TOTALS</b>	\$8,577,415.00	\$8,542,590.00	\$8,478,820.00	\$8,404,200.00	\$825.00	\$0.00	(100.00%)
Fund 621 - Transit Sales Tax Debt Service	<b>Totals</b>							
	<b>REVENUE TOTALS</b>	\$8,670,242.22	\$8,622,451.05	\$8,602,359.59	\$51,514.90	\$825.00	\$0.00	(100.00%)
	<b>EXPENSE TOTALS</b>	\$8,577,415.00	\$8,542,590.00	\$8,478,820.00	\$8,404,200.00	\$825.00	\$0.00	(100.00%)
Fund 621 - Transit Sales Tax Debt Service	<b>Totals</b>	\$92,827.22	\$79,861.05	\$123,539.59	(\$8,352,685.10)	\$0.00	\$0.00	+++
Fund 622 - Recovery Zone Bond Debt Service								
	<b>REVENUE</b>							
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
622.760.000.37540	BAB/RZB Interest Reimbursement	179,655.75	114,167.96	105,924.22	99,487.35	92,217.00	82,704.00	(10.31)
	<b>Budget Transactions</b>							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	41,662.68	41,662.68
	First Review Budget					1.00	47,170.68	47,170.68
	First Review Budget					(.07)	47,170.68	(3,254.78)
	First Review Budget					(.07)	41,662.68	(2,874.72)
						<b>First Review Budget Totals</b>		<b>\$82,703.86</b>
622.760.000.37560	Loan Reimbursement	102,820.24	183,921.96	176,101.34	171,207.72	719,887.00	730,951.00	1.53
	<b>Budget Transactions</b>							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	101,356.31	101,356.31
	First Review Budget					1.00	5,914.53	5,914.53
	First Review Budget					1.00	9,381.74	9,381.74
	First Review Budget					1.00	547.46	547.46
	First Review Budget					1.00	12,669.61	12,669.61
	First Review Budget					1.00	739.33	739.33
	First Review Budget					1.00	33,923.55	33,923.55



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Fund 622 - Recovery Zone Bond Debt Service									
<b>REVENUE</b>									
Department	<b>760 - Debt Service</b>								
Sub-Department	<b>000 - Revenues</b>								
First Review Budget	Elburn - 6/15/2017					1.00	1,979.57	1,979.57	
First Review Budget	ETSB - 12/15/2016					1.00	159,979.34	159,979.34	
First Review Budget	ETSB - 6/15/2017					1.00	8,765.16	8,765.16	
First Review Budget	Gilberts - 12/15/2016					1.00	38,008.60	38,008.60	
First Review Budget	Gilberts - 6/15/2017					1.00	2,217.95	2,217.95	
First Review Budget	Hampshire - 12/15/2016					1.00	60,593.43	60,593.43	
First Review Budget	Hampshire - 6/15/2017					1.00	3,535.86	3,535.86	
First Review Budget	Maple Park - 12/15/2016					1.00	11,017.04	11,017.04	
First Review Budget	Maple Park - 6/15/2017					1.00	642.89	642.89	
First Review Budget	North Aurora - 12/15/2016					1.00	110,170.26	110,170.26	
First Review Budget	North Aurora - 6/15/2017					1.00	6,428.78	6,428.78	
First Review Budget	Rob Roy Drainage District - 12/15/2016					1.00	12,589.26	12,589.26	
First Review Budget	Rob Roy Drainage District - 6/15/2017					1.00	3,763.52	3,763.52	
First Review Budget	Savanna Lakes - 12/15/2016					1.00	2,175.23	2,175.23	
First Review Budget	Savanna Lakes - 6/15/2017					1.00	114.64	114.64	
First Review Budget	Sugar Grove - 12/15/2016					1.00	61,606.54	61,606.54	
First Review Budget	Sugar Grove - 6/15/2017					1.00	17,610.72	17,610.72	
First Review Budget	Village of Big Rock - 12/15/2016					1.00	10,813.23	10,813.23	
First Review Budget	Village of Big Rock - 6/15/2017					1.00	807.27	807.27	
First Review Budget	Virgil Drainage District - 12/15/2016					1.00	6,610.29	6,610.29	
First Review Budget	Virgil Drainage District - 6/15/2017					1.00	385.74	385.74	
First Review Budget	Wasco Sanitary District - 12/15/2016					1.00	44,033.08	44,033.08	
First Review Budget	Wasco Sanitary District - 6/15/2017					1.00	2,569.50	2,569.50	
							First Review Budget Totals	\$730,950.43	
622.760.000.38000	Investment Income	3,806.43	1,375.22	4,996.27	5,048.70	5,000.00	7,714.00	54.28	
	Budget Transactions								
	<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget	Investment Income					.01	1,028,472.00	7,713.54
							First Review Budget Totals	\$7,713.54	
622.760.000.39000	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)	
	Budget Transactions								
	<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget	Transfer from 304 Recovery Zone Bond Interest					1.00	6,542.00	6,542.00
	First Review Budget	Transfer from 304 Recovery Zone Bond Principal					1.00	47,792.00	47,792.00
	First Review Budget	Transfer from 5306 Cheval De Selle					1.00	4,961.00	4,961.00



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Fund 622 - Recovery Zone Bond Debt Service								
<b>REVENUE</b>								
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
First Review Budget	Transfer from 5308 Plank Road/Plato					1.00	3,082.00	3,082.00
First Review Budget	Transfer from 5310 Exposition View					1.00	3,604.00	3,604.00
First Review Budget	Transfer from 5311 Pasadena Drive					1.00	2,383.00	2,383.00
	First Review Budget Totals							\$68,364.00
Sub-Department 000 - Revenues Totals		\$1,609,585.40	\$405,869.95	\$354,347.10	\$343,151.57	\$887,778.00	\$889,733.00	0.22%
Department 760 - Debt Service Totals		\$1,609,585.40	\$405,869.95	\$354,347.10	\$343,151.57	\$887,778.00	\$889,733.00	0.22%
	<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</b>								
Department 760 - Debt Service								
Sub-Department 766 - Recovery Zone Bond Debt Service								
622.760.766.50510	Debt Administration Cost	450.00	450.00	450.00	450.00	500.00	500.00	.00
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	First Review Budget Debt Administration Cost					1.00	500.00	500.00
	First Review Budget Totals							\$500.00
622.760.766.80000	Bond Principal	610,000.00	615,000.00	630,000.00	645,000.00	660,000.00	680,000.00	3.03
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	First Review Budget Bond Principal Due 12/15/2016					1.00	680,000.00	680,000.00
	First Review Budget Totals							\$680,000.00
622.760.766.80020	Interest- Bonds	400,727.14	265,035.00	253,650.00	238,492.50	219,878.00	197,408.00	(10.21)
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	First Review Budget Bond Interest Due 12/15/2016					1.00	104,823.75	104,823.75
	First Review Budget Bond Interest Due 6/15/2017					1.00	92,583.75	92,583.75
	First Review Budget Totals							\$197,407.50
622.760.766.89010	Net Income- Encumbered	.00	.00	.00	.00	7,400.00	11,825.00	59.79
	Budget Transactions							
	Level Transaction					Number of Units	Cost Per Unit	Total Amount
	First Review Budget Net Income to Balance Fund					1.00	11,825.00	11,825.00
	First Review Budget Totals							\$11,825.00
622.760.766.99000	Transfer To Other Funds	143,323.72	.00	.00	75,084.00	.00	.00	.00
Sub-Department 766 - Recovery Zone Bond Debt Service Totals		\$1,154,500.86	\$880,485.00	\$884,100.00	\$959,026.50	\$887,778.00	\$889,733.00	0.22%



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Fund 622 - Recovery Zone	<b>Bond Debt Service</b>							
	<b>EXPENSE</b>							
	Department 760 - Debt Service Totals	\$1,154,500.86	\$880,485.00	\$884,100.00	\$959,026.50	\$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	<b>Bond Debt Service Totals</b>							
	<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	<b>Bond Debt Service Totals</b>	\$455,084.54	(\$474,615.05)	(\$529,752.90)	(\$615,874.93)	\$0.00	\$0.00	+++
Fund 623 - JJC/AJC	<b>Refunding Debt Service</b>							
	<b>REVENUE</b>							
	Department 760 - Debt Service							
	Sub-Department 000 - Revenues							
623.760.000.38000	Investment Income	.00	1,390.73	11,699.20	14,663.18	13,800.00	19,053.00	38.06
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	First Review Budget					.01	2,540,271.00	19,052.03
								First Review Budget Totals
								\$19,052.03
623.760.000.38800	Bond Proceeds	.00	27,225,000.00	.00	.00	.00	.00	.00
623.760.000.38850	Premium on Bonds	.00	1,812,683.60	.00	.00	.00	.00	.00
623.760.000.39000	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
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	First Review Budget					1.00	2,594,400.00	2,594,400.00
								First Review Budget Totals
								\$2,594,400.00
623.760.000.39900	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							
623.760.767.50510	Debt Administration Cost	.00	350.00	350.00	350.00	350.00	350.00	.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	First Review Budget					1.00	350.00	350.00
								First Review Budget Totals
								\$350.00



# Debt Service - 2017 Budget - Detailed

Budget Year 2017

G/L 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 623 - JJC/AJC Refunding Debt Service								
<b>EXPENSE</b>								
Department	<b>760 - Debt Service</b>							
Sub-Department	<b>767 - JJC/AJC Refunding Debt Service</b>							
623.760.767.80000	Bond Principal	.00	.00	1,045,000.00	1,345,000.00	2,515,000.00	1,840,000.00	(26.83)
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	1,840,000.00	1,840,000.00
								First Review Budget Totals
								\$1,840,000.00
623.760.767.80020	Interest- Bonds	.00	161,260.00	795,850.00	765,225.00	707,325.00	642,000.00	(9.23)
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	334,800.00	334,800.00
	First Review Budget					1.00	307,200.00	307,200.00
								First Review Budget Totals
								\$642,000.00
623.760.767.80040	Debt Issuance Costs	.00	402,817.22	.00	.00	.00	.00	.00
623.760.767.80500	Debt Service Requirement	.00	.00	.00	.00	.00	131,103.00	.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	First Review Budget					1.00	131,103.00	131,103.00
								First Review Budget Totals
								\$131,103.00
623.760.767.99010	Transfer To Escrow Agent	.00	28,625,266.53	.00	.00	.00	.00	.00
Sub-Department	<b>767 - JJC/AJC Refunding Debt Service</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%)
	Totals							
Department	<b>760 - Debt Service 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%)
	<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								
	<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	<b>760 - Debt Service</b>							
Sub-Department	<b>000 - Revenues</b>							





# Debt Service - 2017 Budget - Detailed

Budget Year 2017

G/L 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 624 - Longmeadow Debt Service								
<b>REVENUE</b>								
Department 760 - Debt Service								
Sub-Department 000 - Revenues								
624.760.000.37900	Miscellaneous Reimbursement	.00	.00	.00	.00	.00	5,175.00	.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
First Review Budget	Investment Income					.01	690,000.00	5,175.00
						First Review Budget Totals		\$5,175.00
624.760.000.39000	Transfer From Other Funds	.00	.00	.00	.00	.00	690,000.00	.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
First Review Budget	Transfer from 515 Longmeadow Parkway Construction					1.00	690,000.00	690,000.00
						First Review Budget Totals		\$690,000.00
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	+++
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
<b>EXPENSE</b>								
Department 760 - Debt Service								
Sub-Department 768 - Longmeadow Debt Service								
624.760.768.80500	Debt Service Requirement	.00	.00	.00	.00	.00	695,175.00	.00
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
First Review Budget	Debt Service Requirement					1.00	695,175.00	695,175.00
						First Review Budget Totals		\$695,175.00
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	+++
<b>EXPENSE TOTALS</b>		\$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	\$695,175.00	+++
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$695,175.00	+++
<b>EXPENSE TOTALS</b>		\$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								
<b>REVENUE GRAND TOTALS</b>		\$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%
<b>EXPENSE GRAND TOTALS</b>		\$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	+++