



Debt Service Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19	
Fund 620 - Motor Fuel Tax Debt Service										
REVENUE										
Department 760 - Debt Service										
Sub-Department 000 - Revenues										
620.760.000.38000	Investment Income	17,155.52	17,483.72	23,626.24	30,785.07	29,925.00	31,761.00	61,686.00	106.13	
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		Investment Income		.0180		3,427,000.00		61,686.00		
								Submitted Budget Totals		61,686.00
620.760.000.39000	Transfer From Other Funds	3,497,362.50	3,499,000.00	3,493,812.50	3,496,800.00	3,492,175.00	2,763.00	3,494,938.00	.07	
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		Transfer from 302 Motor Fuel Tax Fund - Interest		1.0000		339,938.00		339,938.00		
Submitted Budget		Transfer from 302 Motor Fuel Tax Fund - Principal		1.0000		3,155,000.00		3,155,000.00		
								Submitted Budget Totals		\$3,494,938.00
Sub-Department 000 - Revenues Totals		\$3,514,518.02	\$3,516,483.72	\$3,517,438.74	\$3,527,585.07	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%	
Department 760 - Debt Service Totals		\$3,514,518.02	\$3,516,483.72	\$3,517,438.74	\$3,527,585.07	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%	
REVENUE TOTALS		\$3,514,518.02	\$3,516,483.72	\$3,517,438.74	\$3,527,585.07	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%	
EXPENSE										
Department 760 - Debt Service										
Sub-Department 760 - Motor Fuel Tax Bond Debt Service										
620.760.760.80000	Bond Principal	2,325,000.00	2,445,000.00	2,575,000.00	2,705,000.00	2,850,000.00	145,000.00	2,995,000.00	5.08	
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		1-1-19 Bond Principal Payment		1.0000		2,995,000.00		2,995,000.00		
								Submitted Budget Totals		\$2,995,000.00
620.760.760.80020	Interest- Bonds	1,110,487.50	988,181.25	856,406.25	717,806.25	571,988.00	(153,431.00)	418,557.00	(26.82)	
Budget Transactions										
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>		
Submitted Budget		1-1-2019 Bond Interest Payment		1.0000		248,588.00		248,588.00		
Submitted Budget		7-1-2019 Bond Interest Payment		1.0000		169,969.00		169,969.00		
								Submitted Budget Totals		\$418,557.00



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Fund 620 - Motor Fuel Tax Debt Service									
EXPENSE									
Department 760 - Debt Service									
Sub-Department 760 - Motor Fuel Tax Bond Debt Service									
620.760.760.80500	Debt Service Requirement	.00	.00	.00	.00	100,112.00	42,955.00	143,067.00	42.90
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Debt Service Requirement					1.0000	143,067.00	143,067.00	
							Submitted Budget Totals	\$143,067.00	
Sub-Department 760 - Motor Fuel Tax Bond Debt Service Totals		\$3,435,487.50	\$3,433,181.25	\$3,431,406.25	\$3,422,806.25	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%
Department 760 - Debt Service Totals		\$3,435,487.50	\$3,433,181.25	\$3,431,406.25	\$3,422,806.25	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%
EXPENSE TOTALS		\$3,435,487.50	\$3,433,181.25	\$3,431,406.25	\$3,422,806.25	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%
Fund 620 - Motor Fuel Tax Debt Service Totals									
REVENUE TOTALS		\$3,514,518.02	\$3,516,483.72	\$3,517,438.74	\$3,527,585.07	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%
EXPENSE TOTALS		\$3,435,487.50	\$3,433,181.25	\$3,431,406.25	\$3,422,806.25	\$3,522,100.00	\$34,524.00	\$3,556,624.00	0.98%
Fund 620 - Motor Fuel Tax Debt Service Totals		\$79,030.52	\$83,302.47	\$86,032.49	\$104,778.82	\$0.00	\$0.00	\$0.00	+++
Fund 622 - Recovery Zone Bond Debt Service									
REVENUE									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
622.760.000.37540	BAB/RZB Interest Reimbursement	105,924.22	99,487.35	92,216.61	82,703.86	72,054.00	(25,440.00)	46,614.00	(35.30)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	BAB/RZB Interest Reimbursement - 12/15/2018					1.0000	27,446.00	27,446.00	
Submitted Budget	BAB/RZB Interest Reimbursement - 6/15/2019					1.0000	22,248.04	22,248.04	
Submitted Budget	Treasury Rebate Sequester Reduction - 12/15.2018					(.0620)	27,446.00	(1,701.65)	
Submitted Budget	Treasury Rebate Sequester Reduction - 6/15/2019					(.0620)	22,248.00	(1,379.38)	
							Submitted Budget Totals	\$46,613.01	
622.760.000.37560	Loan Reimbursement	176,101.34	171,207.72	154,826.15	142,132.38	735,313.00	2,510.00	737,823.00	.34
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Batavia - 12/15/2018					1.0000	106,324.95	106,324.95	
Submitted Budget	Village of Big Rock - 6/15/2019					1.0000	527.72	527.72	
Submitted Budget	Virgil Drainage District					1.0000	6,934.33	6,934.33	
Submitted Budget	Virgil Drainage District					1.0000	211.84	211.84	
Submitted Budget	Wasco Sanitary District - 12/15/2018					1.0000	46,191.64	46,191.64	



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Fund 622 - Recovery Zone Bond Debt Service									
REVENUE									
Department	760 - Debt Service								
Sub-Department	000 - Revenues								
Submitted Budget	Wasco Sanitary District - 6/15/2019					1.0000	1,411.13	1,411.13	
Submitted Budget	Rob Roy Drainage District - 6/15/2019					1.0000	3,516.96	3,516.96	
Submitted Budget	Savanna Lakes - 12/15/2018					1.0000	2,060.84	2,060.84	
Submitted Budget	Savanna Lakes - 6/15/2019					1.0000	62.96	62.96	
Submitted Budget	Sugar Grove - 12/15/2018					1.0000	63,896.93	63,896.93	
Submitted Budget	Sugar Grove - 6/15/2019					1.0000	16,381.61	16,381.61	
Submitted Budget	Village of Big Rock - 12/15/2018					1.0000	11,334.08	11,334.08	
Submitted Budget	Hampshire - 6/15/2019					1.0000	1,941.84	1,941.84	
Submitted Budget	Maple Park - 12/15/2018					1.0000	11,557.10	11,557.10	
Submitted Budget	Maple Park - 6/15/2019					1.0000	353.06	353.06	
Submitted Budget	North Aurora - 12/15/2018					1.0000	115,570.98	115,570.98	
Submitted Budget	North Aurora - 6/15/2019					1.0000	3,530.56	3,530.56	
Submitted Budget	Rob Roy Drainage District - 12/15/2018					1.0000	13,048.72	13,048.72	
Submitted Budget	Elburn - 6/15/2019					1.0000	1,087.15	1,087.15	
Submitted Budget	ETSB - 12/15/2018					1.0000	159,868.38	159,868.38	
Submitted Budget	ETSB - 6/15/2019					1.0000	4,681.93	4,681.93	
Submitted Budget	Gilberts - 12/15/2018					1.0000	39,871.84	39,871.84	
Submitted Budget	Gilberts - 6/15/2019					1.0000	1,218.07	1,218.07	
Submitted Budget	Hampshire - 12/15/2018					1.0000	63,563.81	63,563.81	
Submitted Budget	Batavia - 6/15/2019					1.0000	3,248.17	3,248.17	
Submitted Budget	Burlington - 12/15/2018					1.0000	9,841.64	9,841.64	
Submitted Budget	Burlington - 6/15/2019					1.0000	300.66	300.66	
Submitted Budget	Campton Township - 12/15/2018					1.0000	13,290.68	13,290.68	
Submitted Budget	Campton Township - 6/15/2019					1.0000	406.02	406.02	
Submitted Budget	Elburn - 12/15/2018					1.0000	35,586.53	35,586.53	
							Submitted Budget Totals	\$737,822.13	
622.760.000.38000	Investment Income	4,996.27	5,048.70	5,466.88	8,633.02	9,360.00	9,648.00	19,008.00	103.07
Budget Transactions									
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget	Investment Income				.0180	1,056,000.00	19,008.00	
							Submitted Budget Totals	\$19,008.00	
622.760.000.39000	Transfer From Other Funds	67,325.27	67,407.80	67,830.75	68,364.35	71,928.00	(2,107.00)	69,821.00	(2.92)
Budget Transactions									
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget	Transfer from 5311 Pasadena Drive				1.0000	2,431.00	2,431.00	



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Fund 622	Recovery Zone Bond Debt Service								
REVENUE									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
	Submitted Budget					1.0000	4,008.00	4,008.00	
	Transfer from 304 KDOT Recovery Zone Bond Interest								
	Submitted Budget					1.0000	51,494.00	51,494.00	
	Transfer from 304 KDOT Recovery Zone Bond Principal								
	Submitted Budget					1.0000	5,064.00	5,064.00	
	Transfer from 5306 Cheval De Delle								
	Submitted Budget					1.0000	3,145.00	3,145.00	
	Transfer from 5308 Plank Road								
	Submitted Budget					1.0000	3,679.00	3,679.00	
	Transfer from 5310 Exposition View								
								Submitted Budget Totals	\$69,821.00
	Sub-Department 000 - Revenues Totals	\$354,347.10	\$343,151.57	\$320,340.39	\$301,833.61	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
	Department 760 - Debt Service Totals	\$354,347.10	\$343,151.57	\$320,340.39	\$301,833.61	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
	REVENUE TOTALS	\$354,347.10	\$343,151.57	\$320,340.39	\$301,833.61	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
EXPENSE									
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	.00	500.00	.00
Budget Transactions									
	Level					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget					1.0000	500.00	500.00	
	US Bank Fee								
								Submitted Budget Totals	\$500.00
622.760.766.80000	Bond Principal	630,000.00	645,000.00	660,000.00	680,000.00	705,000.00	20,000.00	725,000.00	2.83
Budget Transactions									
	Level					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget					1.0000	725,000.00	725,000.00	
	Bond Principal Payment - 12/15/2018								
								Submitted Budget Totals	\$725,000.00
622.760.766.80020	Interest- Bonds	253,650.00	238,492.50	219,877.50	197,407.50	171,068.00	(29,869.00)	141,199.00	(17.46)
Budget Transactions									
	Level					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget					1.0000	78,483.75	78,483.75	
	Bond Interest Payment - 12/15/2018								
	Submitted Budget					1.0000	62,715.00	62,715.00	
	Bond Interest Payment 6/15/2019								
								Submitted Budget Totals	\$141,198.75
622.760.766.89010	Net Income- Encumbered	.00	.00	.00	.00	12,087.00	(5,520.00)	6,567.00	(45.66)
Budget Transactions									
	Level					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget					1.0000	6,567.00	6,567.00	
	Add to fund balance for future debt service								
								Submitted Budget Totals	\$6,567.00



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Fund 622	Recovery Zone Bond Debt Service								
	EXPENSE								
	Department 760 - Debt Service								
	Sub-Department 766 - Recovery Zone Bond Debt Service								
622.760.766.99000	Transfer To Other Funds	.00	75,084.00	.00	.00	.00	.00	.00	.00
	Sub-Department 766 - Recovery Zone Bond Debt Service Totals	\$884,100.00	\$959,026.50	\$880,327.50	\$877,857.50	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
	Department 760 - Debt Service Totals	\$884,100.00	\$959,026.50	\$880,327.50	\$877,857.50	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
	EXPENSE TOTALS	\$884,100.00	\$959,026.50	\$880,327.50	\$877,857.50	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
Fund 622	Recovery Zone Bond Debt Service Totals								
	REVENUE TOTALS	\$354,347.10	\$343,151.57	\$320,340.39	\$301,833.61	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
	EXPENSE TOTALS	\$884,100.00	\$959,026.50	\$880,327.50	\$877,857.50	\$888,655.00	(\$15,389.00)	\$873,266.00	(1.73%)
Fund 622	Recovery Zone Bond Debt Service Totals	(\$529,752.90)	(\$615,874.93)	(\$559,987.11)	(\$576,023.89)	\$0.00	\$0.00	\$0.00	+++
Fund 623	JJC/AJC Refunding Debt Service								
	REVENUE								
	Department 760 - Debt Service								
	Sub-Department 000 - Revenues								
623.760.000.38000	Investment Income	11,699.20	14,663.18	20,648.51	24,449.55	24,300.00	26,946.00	51,246.00	110.88
	Budget Transactions								
	Level								
	Submitted Budget								
	Transaction								
	Investment Income								
	Number of Units					.0180			
	Cost Per Unit					2,847,000.00			
	Total Amount							51,246.00	
	Submitted Budget Totals							\$51,246.00	
623.760.000.39000	Transfer From Other Funds	2,384,186.43	3,260,050.00	2,509,600.00	2,594,400.00	2,690,000.00	95,950.00	2,785,950.00	3.56
	Budget Transactions								
	Level								
	Submitted Budget								
	Transaction								
	Transfer from General Fund - Pledged Income Tax Revenue								
	Number of Units					1.0000			
	Cost Per Unit					2,785,950.00			
	Total Amount							2,785,950.00	
	Submitted Budget Totals							\$2,785,950.00	
	Sub-Department 000 - Revenues Totals	\$2,395,885.63	\$3,274,713.18	\$2,530,248.51	\$2,618,849.55	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%
	Department 760 - Debt Service Totals	\$2,395,885.63	\$3,274,713.18	\$2,530,248.51	\$2,618,849.55	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%
	REVENUE TOTALS	\$2,395,885.63	\$3,274,713.18	\$2,530,248.51	\$2,618,849.55	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%



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Fund 623 - JJC/AJC Refunding Debt Service										
EXPENSE										
Department 760 - Debt Service										
Sub-Department 767 - JJC/AJC Refunding Debt Service										
623.760.767.50510	Debt Administration Cost	350.00	350.00	350.00	350.00	350.00	150.00	500.00	42.85	
Budget Transactions										
Level Transaction				Number of Units		Cost Per Unit		Total Amount		
Submitted Budget US Bank Fee				1.0000		500.00		500.00		
								Submitted Budget Totals		500.00
623.760.767.80000	Bond Principal	1,045,000.00	1,345,000.00	2,515,000.00	1,840,000.00	1,980,000.00	155,000.00	2,135,000.00	7.82	
Budget Transactions										
Level Transaction				Number of Units		Cost Per Unit		Total Amount		
Submitted Budget Bond Principal Payment - 12/15/2018				1.0000		2,135,000.00		2,135,000.00		
								Submitted Budget Totals		\$2,135,000.00
623.760.767.80020	Interest- Bonds	795,850.00	765,225.00	707,325.00	642,000.00	584,700.00	(61,725.00)	522,975.00	(10.55)	
Budget Transactions										
Level Transaction				Number of Units		Cost Per Unit		Total Amount		
Submitted Budget Bond Interest Payment - 12/15/2018				1.0000		277,500.00		277,500.00		
Submitted Budget Bond Interest Payment - 6/15/2019				1.0000		245,475.00		245,475.00		
								Submitted Budget Totals		\$522,975.00
623.760.767.80500	Debt Service Requirement	.00	.00	.00	.00	149,250.00	29,471.00	178,721.00	19.74	
Budget Transactions										
Level Transaction				Number of Units		Cost Per Unit		Total Amount		
Submitted Budget Add to fund balance for future debt service				1.0000		178,721.00		178,721.00		
								Submitted Budget Totals		\$178,721.00
Sub-Department 767 - JJC/AJC Refunding Debt Service Totals		\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,482,350.00	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%	
Department 760 - Debt Service Totals		\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,482,350.00	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%	
EXPENSE TOTALS		\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,482,350.00	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%	
Fund 623 - JJC/AJC Refunding Debt Service Totals										
REVENUE TOTALS		\$2,395,885.63	\$3,274,713.18	\$2,530,248.51	\$2,618,849.55	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%	
EXPENSE TOTALS		\$1,841,200.00	\$2,110,575.00	\$3,222,675.00	\$2,482,350.00	\$2,714,300.00	\$122,896.00	\$2,837,196.00	4.53%	
Fund 623 - JJC/AJC Refunding Debt Service Totals		\$554,685.63	\$1,164,138.18	(\$692,426.49)	\$136,499.55	\$0.00	\$0.00	\$0.00	+++	
Net Grand Totals										
REVENUE GRAND TOTALS		\$6,264,750.75	\$7,134,348.47	\$6,368,027.64	\$6,448,268.23	\$7,125,055.00	\$142,031.00	\$7,267,086.00	1.99%	
EXPENSE GRAND TOTALS		\$6,160,787.50	\$6,502,782.75	\$7,534,408.75	\$6,783,013.75	\$7,125,055.00	\$142,031.00	\$7,267,086.00	1.99%	



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Net Grand Totals	\$103,963.25	\$631,565.72	(\$1,166,381.11)	(\$334,745.52)	\$0.00	\$0.00	\$0.00	+++
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