



# FY21 Debt Service SR Budget Detail

Budget Year 2021

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21
Fund 610 - Capital Improvement Debt Service									
<b>REVENUE</b>									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
610.760.000.38000	Investment Income	.00	.00	.00	.00	6,930.00	(6,515.00)	415.00	(94.01)
Comments									
Level Comment									
Submitted Budget Based on average cash balance times money market rate of 0.05%									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Investment Income .0005 830,000.00 415.00									
Submitted Budget Totals \$415.00									
610.760.000.39000	Transfer From Other Funds	.00	.00	.00	.00	453,689.00	(453,689.00)	.00	(100.00)
610.760.000.39900	Cash On Hand	.00	.00	.00	.00	.00	200,102.00	200,102.00	.00
Comments									
Level Comment									
Submitted Budget Use of bond proceeds that were reserved for paying interest during first two years.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Use of Bond Proceeds Reserved to Pay Interest 1.0000 200,102.00 200,102.00									
Submitted Budget Totals \$200,102.00									
Sub-Department 000 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)
Department 760 - Debt Service Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)

## EXPENSE

Department 760 - Debt Service									
Sub-Department 762 - Capital Improv Bond Debt Service									
610.760.762.80020	Interest- Bonds	.00	.00	.00	.00	277,689.00	(77,172.00)	200,517.00	(27.79)
Comments									
Level Comment									
Submitted Budget According to Multi-Use Facility Bond Issue Debt Service Schedule									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Interest Payment - 12/15/2020 1.0000 99,416.00 99,416.00									



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<b>Fund 610 - Capital Improvement Debt Service</b>																													
<b>EXPENSE</b>																													
Department <b>760 - Debt Service</b>																													
Sub-Department <b>762 - Capital Improv Bond Debt Service</b>																													
Submitted Budget		Interest Payment - 06/15/2021				1.0000	101,101.00	101,101.00																					
						Submitted Budget Totals		\$200,517.00																					
610.760.762.80500	Debt Service Requirement	.00	.00	.00	.00	182,930.00	(182,930.00)	.00	(100.00)																				
Sub-Department <b>762 - Capital Improv Bond Debt Service Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)																				
Department <b>760 - Debt Service Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)																				
<b>EXPENSE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)																				
<b>Fund 610 - Capital Improvement Debt Service Totals</b>																													
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)																				
<b>EXPENSE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$460,619.00	(\$260,102.00)	\$200,517.00	(56.47%)																				
<b>Fund 610 - Capital Improvement Debt Service Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$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	23,626.24	30,785.07	58,894.61	96,056.22	73,500.00	(72,333.00)	1,167.00	(98.41)																				
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Submitted Budget</td> <td>Based on projected FY21 BOY balance times budgeted rated of return provided by the Treasurer (0.4%) for one month.</td> </tr> </tbody> </table>										Comments		Level	Comment	Submitted Budget	Based on projected FY21 BOY balance times budgeted rated of return provided by the Treasurer (0.4%) for one month.														
Comments																													
Level	Comment																												
Submitted Budget	Based on projected FY21 BOY balance times budgeted rated of return provided by the Treasurer (0.4%) for one month.																												
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Submitted Budget</td> <td>Investment Income</td> <td>1.0000</td> <td>1,167.00</td> <td>1,167.00</td> </tr> <tr> <td colspan="3"></td> <td>Submitted Budget Totals</td> <td>\$1,167.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Submitted Budget	Investment Income	1.0000	1,167.00	1,167.00				Submitted Budget Totals	\$1,167.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																									
Level	Transaction																												
Submitted Budget	Investment Income	1.0000	1,167.00	1,167.00																									
			Submitted Budget Totals	\$1,167.00																									
620.760.000.39000	Transfer From Other Funds	3,493,812.50	3,496,800.00	3,492,175.00	3,494,937.50	3,494,300.00	(3,494,300.00)	.00	(100.00)																				
620.760.000.39900	Cash On Hand	.00	.00	.00	.00	.00	3,405,983.00	3,405,983.00	.00																				
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Submitted Budget</td> <td>Since this is the last year of debt service payments, draw down accumulation of Motor Fuel Tax that had been reserved a year in advance to pay the debt service.</td> </tr> </tbody> </table>										Comments		Level	Comment	Submitted Budget	Since this is the last year of debt service payments, draw down accumulation of Motor Fuel Tax that had been reserved a year in advance to pay the debt service.														
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Submitted Budget	Since this is the last year of debt service payments, draw down accumulation of Motor Fuel Tax that had been reserved a year in advance to pay the debt service.																												





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Budget Year 2021

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21
	<b>REVENUE TOTALS</b>	\$3,517,438.74	\$3,527,585.07	\$3,551,069.61	\$3,590,993.72	\$3,567,800.00	(\$160,650.00)	\$3,407,150.00	(4.50%)
	<b>EXPENSE TOTALS</b>	\$3,431,406.25	\$3,422,806.25	\$3,421,987.50	\$3,413,556.25	\$3,567,800.00	(\$160,650.00)	\$3,407,150.00	(4.50%)
Fund	<b>620 - Motor Fuel Tax Debt Service Totals</b>	\$86,032.49	\$104,778.82	\$129,082.11	\$177,437.47	\$0.00	\$0.00	\$0.00	+++
Fund	<b>622 - Recovery Zone Bond Debt Service</b>								

**REVENUE**

Department **760 - Debt Service**

Sub-Department **000 - Revenues**

622.760.000.37540	BAB/RZB Interest Reimbursement	92,216.61	82,703.86	71,899.65	59,599.98	45,889.00	(15,152.00)	30,737.00	(33.01)
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Comments

Level	Comment
Submitted Budget	Reimbursement from Treasury for portion of interest payment according to original Recovery Zone Bond Debt Service Schedule less current sequestration rate.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	BAB/RZB Interest Reimbursement - 12/15/2020	1.0000	20,544.00	20,544.00
Submitted Budget	BAB/RZB Interest Reimbursement - 6/15/2021	1.0000	12,120.00	12,120.00
Submitted Budget	Treasury Rebate Sequester Reduction - 12/15/2020	(.0590)	20,544.00	(1,212.10)
Submitted Budget	Treasury Rebate Sequester Reduction - 6/15/2021	(.0590)	12,120.00	(715.08)
Submitted Budget Totals				\$30,736.82

622.760.000.37560	Loan Reimbursement	154,826.15	142,132.38	127,539.98	111,156.60	743,533.00	3,976.00	747,509.00	.53
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Comments

Level	Comment
Submitted Budget	Reimbursements expected from entities to whom Recovery Zone Bond proceeds were loaned.

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Submitted Budget	Sugar Grove - 6/15/2021	1.0000	14,884.30	14,884.30
Submitted Budget	Village of Big Rock - 12/15/2020	1.0000	11,993.79	11,993.79
Submitted Budget	Village of Big Rock - 6/15/2021	1.0000	187.18	187.18
Submitted Budget	Virgil Drainage District - 12/15/2020	1.0000	7,344.52	7,344.52
Submitted Budget	Wasco Sanitary District - 12/15/2020	1.0000	48,924.00	48,924.00
Submitted Budget	Maple Park - 12/15/2020	1.0000	12,240.73	12,240.73
Submitted Budget	North Aurora - 12/15/2020	1.0000	122,402.31	122,402.31
Submitted Budget	Rob Roy Drainage District - 12/15/2020	1.0000	13,630.31	13,630.31
Submitted Budget	Rob Roy Drainage District - 6/15/2021	1.0000	3,216.60	3,216.60
Submitted Budget	Savanna Lakes - 12/15/2020	1.0000	2,182.74	2,182.74
Submitted Budget	Sugar Grove - 12/15/2020	1.0000	66,796.16	66,796.16
Submitted Budget	Burlington - 12/15/2020	1.0000	10,423.80	10,423.80
Submitted Budget	Campton Township - 12/15/2020	1.0000	14,076.87	14,076.87
Submitted Budget	Elburn - 12/15/2020	1.0000	37,691.57	37,691.57



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G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21	
Fund 622	<b>Recovery Zone Bond Debt Service</b>									
<b>REVENUE</b>										
Department <b>760 - Debt Service</b>										
Sub-Department <b>000 - Revenues</b>										
	Submitted Budget					1.0000	159,345.01	159,345.01		
	Submitted Budget					1.0000	42,230.37	42,230.37		
	Submitted Budget					1.0000	67,323.77	67,323.77		
	Submitted Budget					1.0000	112,614.35	112,614.35		
	Submitted Budget Totals								<u>\$747,508.38</u>	
622.760.000.38000	Investment Income	5,466.88	8,633.02	18,185.71	30,809.93	20,584.00	(16,584.00)	4,000.00	(80.56)	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Submitted Budget	Earnings based on average cash balance times budgeted rate of return of 0.4% provided by Treasurer.								
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				.0040	1,000,000.00	<u>4,000.00</u>		
	Submitted Budget Totals								<u>\$4,000.00</u>	
622.760.000.39000	Transfer From Other Funds	67,830.75	68,364.35	69,031.55	69,818.77	70,743.00	998.00	71,741.00	1.41	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Submitted Budget	Internal transfers to reimburse county for their share of Recovery Zone Bond debt service.								
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 Fund 5311 Pasadena Drive				1.0000	2,493.00	2,493.00		
	Submitted Budget	Transfer from Fund 304 - Recovery Zone Bond Interest				1.0000	863.00	863.00		
	Submitted Budget	Transfer from Fund 304 - Recovery Zone Bond Principal				1.0000	56,178.00	56,178.00		
	Submitted Budget	Transfer from Fund 5306 Cheval De Delle				1.0000	5,200.00	5,200.00		
	Submitted Budget	Transfer from Fund 5308 Plank Road				1.0000	3,230.00	3,230.00		
	Submitted Budget	Transfer from Fund 5310 Exposition View				1.0000	3,777.00	3,777.00		
	Submitted Budget Totals								<u>\$71,741.00</u>	
Sub-Department 000 - Revenues Totals		\$320,340.39	\$301,833.61	\$286,656.89	\$271,385.28	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)	
Department 760 - Debt Service Totals		\$320,340.39	\$301,833.61	\$286,656.89	\$271,385.28	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)	
REVENUE TOTALS		\$320,340.39	\$301,833.61	\$286,656.89	\$271,385.28	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)	



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G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21
Fund 622 - Recovery Zone Bond Debt Service									
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	550.00	550.00	.00	550.00	.00
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Bank service fee for administering the debt service payments.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              Bank Fee    1.0000              550.00              550.00									
Submitted Budget Totals    \$550.00									
622.760.766.80000	Bond Principal	660,000.00	680,000.00	705,000.00	725,000.00	750,000.00	30,000.00	780,000.00	4.00
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Per Recovery Zone Bond Debt Service Schedule.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              Bond Principal Payment 12/15/2020    1.0000              780,000.00              780,000.00									
Submitted Budget Totals    \$780,000.00									
622.760.766.80020	Interest- Bonds	219,877.50	197,407.50	171,067.50	141,198.75	108,368.00	(35,782.00)	72,586.00	(33.01)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Per Recovery Zone Bond Debt Service Schedule.									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Submitted Budget              Bond Interest Payment - 12/15/2020    1.0000              45,653.00              45,653.00									
Submitted Budget              Bond Interest Payment - 6/15/2021    1.0000              26,933.00              26,933.00									
Submitted Budget Totals    \$72,586.00									
622.760.766.89010	Net Income- Encumbered	.00	.00	.00	.00	21,831.00	(20,980.00)	851.00	(96.10)
Comments									
<i>Level</i> <i>Comment</i>									
Submitted Budget              Addition to reserve for next year's debt service payment.									



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Fund 622	<b>Recovery Zone Bond Debt Service</b>								
<b>EXPENSE</b>									
Department 760 - Debt Service									
Sub-Department 766 - Recovery Zone Bond Debt Service									
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Add to fund balance for future debt service					1.0000	851.00	851.00	
							Submitted Budget Totals	851.00	
Sub-Department 766	<b>Recovery Zone Bond Debt Service Totals</b>	\$880,327.50	\$877,857.50	\$876,517.50	\$866,748.75	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)
Department 760	<b>Debt Service Totals</b>	\$880,327.50	\$877,857.50	\$876,517.50	\$866,748.75	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)
<b>EXPENSE TOTALS</b>		\$880,327.50	\$877,857.50	\$876,517.50	\$866,748.75	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)
Fund 622	<b>Recovery Zone Bond Debt Service Totals</b>								
<b>REVENUE TOTALS</b>		\$320,340.39	\$301,833.61	\$286,656.89	\$271,385.28	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)
<b>EXPENSE TOTALS</b>		\$880,327.50	\$877,857.50	\$876,517.50	\$866,748.75	\$880,749.00	(\$26,762.00)	\$853,987.00	(3.04%)
Fund 622	<b>Recovery Zone Bond Debt Service Totals</b>	(\$559,987.11)	(\$576,023.89)	(\$589,860.61)	(\$595,363.47)	\$0.00	\$0.00	\$0.00	+++
Fund 623	<b>JJC/AJC Refunding Debt Service</b>								
<b>REVENUE</b>									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
623.760.000.38000	Investment Income	20,648.51	24,449.55	49,016.90	81,897.21	60,900.00	(49,300.00)	11,600.00	(80.95)
Comments									
Level	Comment								
Submitted Budget	Based on average cash balance times budgeted rate of return of 0.4% provided by Treasurer.								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Investment Income					.0040	2,900,000.00	11,600.00	
							Submitted Budget Totals	11,600.00	
623.760.000.39000	Transfer From Other Funds	2,509,600.00	2,594,400.00	2,690,000.00	2,785,950.00	2,877,100.00	91,350.00	2,968,450.00	3.17
Comments									
Level	Comment								
Submitted Budget	Transfer of state income tax from General Fund, which is the alternate revenue source intended to finance the debt service rather than property tax revenue.								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Transfer of State Income Tax Revenue from Gen Fund					1.0000	2,968,450.00	2,968,450.00	
							Submitted Budget Totals	2,968,450.00	



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Fund <b>623 - JJC/AJC Refunding Debt Service</b>										
<b>REVENUE</b>										
Department <b>760 - Debt Service</b>										
	Sub-Department <b>000 - Revenues Totals</b>	\$2,530,248.51	\$2,618,849.55	\$2,739,016.90	\$2,867,847.21	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%	
	Department <b>760 - Debt Service Totals</b>	\$2,530,248.51	\$2,618,849.55	\$2,739,016.90	\$2,867,847.21	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%	
	<b>REVENUE TOTALS</b>	\$2,530,248.51	\$2,618,849.55	\$2,739,016.90	\$2,867,847.21	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%	
<b>EXPENSE</b>										
Department <b>760 - Debt Service</b>										
Sub-Department <b>767 - JJC/AJC Refunding Debt Service</b>										
623.760.767.50510	Debt Administration Cost	350.00	350.00	450.00	450.00	550.00	.00	550.00	.00	
Comments										
Level		Comment								
Submitted Budget		Bank fee for administering the debt service.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		Bank Fee		1.0000		550.00		550.00		
								Submitted Budget Totals		\$550.00
623.760.767.80000	Bond Principal	2,515,000.00	1,840,000.00	1,980,000.00	2,135,000.00	2,295,000.00	160,000.00	2,455,000.00	6.97	
Comments										
Level		Comment								
Submitted Budget		Per Refunding Debt Service Schedule.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		Bond Principal Payment - 12/15/20		1.0000		2,455,000.00		2,455,000.00		
								Submitted Budget Totals		\$2,455,000.00
623.760.767.80020	Interest- Bonds	707,325.00	642,000.00	584,700.00	522,975.00	456,525.00	(71,250.00)	385,275.00	(15.60)	
Comments										
Level		Comment								
Submitted Budget		Per Refunding Debt Service Schedule.								
Budget Transactions										
Level		Transaction		Number of Units		Cost Per Unit		Total Amount		
Submitted Budget		Bond Interest Payment - 12/15/20		1.0000		211,050.00		211,050.00		
Submitted Budget		Bond Interest Payment - 6/15/2021		1.0000		174,225.00		174,225.00		
								Submitted Budget Totals		\$385,275.00





# FY21 Debt Service SR Budget Detail

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Fund 623 - JJC/AJC Refunding Debt Service									
<b>EXPENSE</b>									
Department 760 - Debt Service									
Sub-Department 767 - JJC/AJC Refunding Debt Service									
623.760.767.80500	Debt Service Requirement	.00	.00	.00	.00	185,925.00	(46,700.00)	139,225.00	(25.11)
Comments									
Level Comment									
Submitted Budget Portion of state income tax revenue transferred at beginning of year that is to be added to reserved for next year's debt service schedule.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Add to fund balance for future debt service 1.0000 139,225.00 139,225.00									
Submitted Budget Totals \$139,225.00									
Sub-Department 767 - JJC/AJC Refunding Debt Service Totals		\$3,222,675.00	\$2,482,350.00	\$2,565,150.00	\$2,658,425.00	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%
Department 760 - Debt Service Totals		\$3,222,675.00	\$2,482,350.00	\$2,565,150.00	\$2,658,425.00	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%
	<b>EXPENSE TOTALS</b>	\$3,222,675.00	\$2,482,350.00	\$2,565,150.00	\$2,658,425.00	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%
Fund 623 - JJC/AJC Refunding Debt Service Totals									
	<b>REVENUE TOTALS</b>	\$2,530,248.51	\$2,618,849.55	\$2,739,016.90	\$2,867,847.21	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%
	<b>EXPENSE TOTALS</b>	\$3,222,675.00	\$2,482,350.00	\$2,565,150.00	\$2,658,425.00	\$2,938,000.00	\$42,050.00	\$2,980,050.00	1.43%
Fund 623 - JJC/AJC Refunding Debt Service Totals		(\$692,426.49)	\$136,499.55	\$173,866.90	\$209,422.21	\$0.00	\$0.00	\$0.00	+++
Fund 625 - Longmeadow Debt Srv - Cap Int									
<b>REVENUE</b>									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
625.760.000.38000	Investment Income	.00	.00	.00	85,140.22	53,200.00	(28,075.00)	25,125.00	(52.77)
Comments									
Level Comment									
Submitted Budget Interest earned on Toll Revenue Bond proceeds that were reserved for paying interest on debt.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Investment Income .0150 1,675,000.00 25,125.00									
Submitted Budget Totals \$25,125.00									
625.760.000.38800	Bond Proceeds	.00	.00	.00	4,244,873.78	.00	.00	.00	.00
625.760.000.38850	Premium on Bonds	.00	.00	.00	112,224.53	.00	.00	.00	.00



# FY21 Debt Service SR Budget Detail

Budget Year 2021

G/L Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Amended Budget	Amount Change FY20-FY21	2021 Submitted Budget	% Change FY20-FY21
Fund 625 - Longmeadow Debt Srv - Cap Int									
<b>REVENUE</b>									
Department 760 - Debt Service									
Sub-Department 000 - Revenues									
625.760.000.39900	Cash On Hand	.00	.00	.00	.00	1,165,570.00	28,075.00	1,193,645.00	2.40
<b>Comments</b>									
Level	Comment								
Submitted Budget	Use of bond proceeds to pay interest on Toll Revenue Bond debt,								
<b>Budget Transactions</b>									
Level	Transaction				Number of Units	Cost Per Unit	Total Amount		
Submitted Budget	Use of bond proceeds to pay interest payment.				1.0000	1,193,645.00	1,193,645.00		
					Submitted Budget Totals		\$1,193,645.00		
Sub-Department 000 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$4,442,238.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
Department 760 - Debt Service Totals		\$0.00	\$0.00	\$0.00	\$4,442,238.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$4,442,238.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
<b>EXPENSE</b>									
Department 760 - Debt Service									
Sub-Department 769 - Longmeadow Capitalized Interest									
625.760.769.80020	Interest- Bonds	.00	.00	.00	646,624.53	1,218,770.00	.00	1,218,770.00	.00
<b>Comments</b>									
Level	Comment								
Submitted Budget	Per Toll Revenue Bond Debt Service Schedule								
<b>Budget Transactions</b>									
Level	Transaction				Number of Units	Cost Per Unit	Total Amount		
Submitted Budget	Bond Interest Payment - 12/15/20				1.0000	609,385.00	609,385.00		
Submitted Budget	Bond Interest Payment - 6/15/2021				1.0000	609,385.00	609,385.00		
					Submitted Budget Totals		\$1,218,770.00		
Sub-Department 769 - Longmeadow Capitalized Interest Totals		\$0.00	\$0.00	\$0.00	\$646,624.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
Department 760 - Debt Service Totals		\$0.00	\$0.00	\$0.00	\$646,624.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
<b>EXPENSE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$646,624.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
Fund 625 - Longmeadow Debt Srv - Cap Int Totals									
<b>REVENUE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$4,442,238.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
<b>EXPENSE TOTALS</b>		\$0.00	\$0.00	\$0.00	\$646,624.53	\$1,218,770.00	\$0.00	\$1,218,770.00	0.00%
Fund 625 - Longmeadow Debt Srv - Cap Int Totals		\$0.00	\$0.00	\$0.00	\$3,795,614.00	\$0.00	\$0.00	\$0.00	+++
Net Grand Totals									



# FY21 Debt Service SR Budget Detail

Budget Year 2021

REVENUE GRAND TOTALS	\$6,368,027.64	\$6,448,268.23	\$6,576,743.40	\$11,172,464.74	\$9,065,938.00	(\$405,464.00)	\$8,660,474.00	(4.47%)
EXPENSE GRAND TOTALS	\$7,534,408.75	\$6,783,013.75	\$6,863,655.00	\$7,585,354.53	\$9,065,938.00	(\$405,464.00)	\$8,660,474.00	(4.47%)
Net Grand Totals	(\$1,166,381.11)	(\$334,745.52)	(\$286,911.60)	\$3,587,110.21	\$0.00	\$0.00	\$0.00	+++