

2018 REVENUE BUDGET
SPORTS COMPLEX/PARKS DEBT SERVICE FUND

| | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ADOPTED 2016 | ADOPTED 2017 | ADOPTED 2018 |
|---|----------------|----------------|----------------|------------------|------------------|-------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - |
| Misc. Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | 1,000 |
| Total Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>1,000.00</u> |
| Estimated Prior Years Fund Balance ¹ | | | | - | - | (1,000) |
| Transfer from Convention/Sports Complex Fund | | | | 3,377,000 | 3,377,000 | 3,377,000 |
| Total Available | | | | <u>3,377,000</u> | <u>3,377,000</u> | <u>3,377,000</u> |
| Appropriations | | | | <u>3,377,000</u> | <u>3,377,000</u> | <u>3,377,000</u> |
| Undesignated Fund Balance | | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | | |
| Prior Years Fund Balance | | | | | | |
| Audited Undesignated Fund Balance (per CAFR): | | | | | | |
| At December 31, 2014 | | | | \$ 1,066,541 | \$ - | \$ - |
| At December 31, 2015 | | | | - | 1,066,541 | - |
| At December 31, 2016 | | | | - | - | 1,066,541 |
| Amount appropriated in prior year's budget | | | | - | - | - |
| Reserve For Debt Service | | | | (1,066,541) | (1,066,541) | (1,067,541) |
| Adjusted Prior Years Fund Balance | | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,000)</u> |



EXPENSE BUDGET BY DEPARTMENT
2018

FUND : SPORTS COMPLEX/PARKS DEBT SERVICE- 067

| DEPT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ADOPTED BUDGET | 2017 | |
|------|---|----------------------------|------------------------|--------------------------------|------------------------|
| | | | | SUPPLEMENTAL APPROPRIATIONS | 2018 ADOPTED BUDGET |
| | Salaries | \$ - | \$ - | \$ - | \$ - |
| | Contractual Services | - | 3,377,000 | - | 3,377,000 |
| | Supplies | - | - | - | - |
| | Capital Outlay | - | - | - | - |
| | Total | \$ - | \$ 3,377,000 | \$ - | \$ 3,377,000 |
| 8062 | 2011A & 2002 Bond Issues - Sports Complex | \$ - | \$ 3,377,000 | \$ - | \$ 3,377,000 |
| 8016 | Cost of Issuance | - | - | - | - |
| 9100 | Operating Transfers | - | - | - | - |
| | NON-DEPARTMENTAL | - | 3,377,000 | - | 3,377,000 |
| | TOTAL SPORTS COMPLEX DEBT SERVICE FUND | \$ - | \$ 3,377,000 | \$ - | \$ 3,377,000 |



2018 REVENUE BUDGET
PUBLIC BUILDING CORPORATION DEBT SERVICE FUND

| | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ADOPTED 2016 | ADOPTED 2017 | ADOPTED 2018 |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - |
| Misc. Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 850,500 | 853,750 | 840,000 | 840,000 | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | - | 2 | - | - | - | - |
| Total Revenues | <u>\$ 850,500</u> | <u>\$ 853,752</u> | <u>\$ 840,000</u> | 840,000 | - | - |
| Estimated Prior Years Fund Balance ¹ | | | | - | - | - |
| Transfer from General, Health, Road & Bridge, and CURS Funds | | | | 1,099,250 | 1,124,000 | 510,250 |
| Total Available | | | | <u>1,939,250</u> | <u>1,124,000</u> | <u>510,250</u> |
| Appropriations | | | | <u>1,939,250</u> | <u>1,124,000</u> | <u>510,250</u> |
| Undesignated Fund Balance | | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | | |
| Prior Years Fund Balance | | | | | | |
| Audited Undesignated Fund Balance (per CAFR): | | | | | | |
| At December 31, 2014 | | | | \$ 3,906,510 | \$ - | \$ - |
| At December 31, 2015 | | | | - | 2,932,052 | - |
| At December 31, 2016 | | | | - | - | 2,932,052 |
| Amount appropriated in prior year's budget | | | | - | - | - |
| Reserve for Debt Service | | | | <u>(3,906,510)</u> | <u>(2,932,052)</u> | <u>(2,932,052)</u> |
| Adjusted Prior Years Fund Balance | | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



EXPENSE BUDGET BY DEPARTMENT
2018

FUND : PBC LEASEHOLD DEBT SERVICE- 069

| DEPT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ADOPTED BUDGET | 2017 | |
|--|----------------------------|----------------------------|------------------------|--------------------------------|------------------------|
| | | | | SUPPLEMENTAL APPROPRIATIONS | 2018 ADOPTED BUDGET |
| | Salaries | \$ - | \$ - | \$ - | \$ - |
| | Contractual Services | 1,939,250 | 1,124,000 | - | 510,250 |
| | Supplies | - | - | - | - |
| | Capital Outlay | - | - | - | - |
| | Total | \$ 1,939,250 | \$ 1,124,000 | \$ - | \$ 510,250 |
| 8058 | Debt Service - 2006A Bonds | 1,939,250 | 1,124,000 | - | 510,250 |
| 8059 | Debt Service - 2006B Bonds | - | - | - | - |
| 9100 | Operating Transfers | - | - | - | - |
| NON-DEPARTMENTAL | | 1,939,250 | 1,124,000 | - | 510,250 |
| TOTAL PBC LEASEHOLD DEBT SERVICE FUND | | \$ 1,939,250 | \$ 1,124,000 | \$ - | \$ 510,250 |



2018 REVENUE BUDGET
OBLIGATIONS TO THE US GOVERNMENT FUND

| | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ADOPTED 2016 | ADOPTED 2017 | ADOPTED 2018 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - |
| Misc. Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - |
| Total Revenues | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Estimated Prior Years Fund Balance ¹ | | | | - | - | - |
| Transfer from Park Enterprise | | | | 642,693 | 642,693 | 642,693 |
| Total Available | | | | <u>642,693</u> | <u>642,693</u> | <u>642,693</u> |
| Appropriations | | | | <u>642,693</u> | <u>642,693</u> | <u>642,693</u> |
| Undesignated Fund Balance | | | | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| | | | | | | |
| Prior Years Fund Balance | | | | | | |
| Audited Undesignated Fund Balance (per CAFR): | | | | | | |
| At December 31, 2014 | | | | \$ 642,693 | \$ - | \$ - |
| At December 31, 2015 | | | | - | 642,693 | - |
| At December 31, 2016 | | | | - | - | 642,693 |
| Amount appropriated in prior year's budget | | | | - | - | - |
| Reserve for Debt Service | | | | <u>(642,693)</u> | <u>(642,693)</u> | <u>(642,693)</u> |
| Adjusted Prior Years Fund Balance | | | | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |



EXPENSE BUDGET BY DEPARTMENT
2018

FUND : OBLIGATIONS TO US GOV'T - DEBT SERVICE- 070

| DEPT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ADOPTED BUDGET | 2017 | |
|-------------------------|--------------------------------------|----------------------------|------------------------|--------------------------------|------------------------|
| | | | | SUPPLEMENTAL APPROPRIATIONS | 2018 ADOPTED BUDGET |
| | Salaries | \$ - | \$ - | \$ - | \$ - |
| | Contractual Services | 642,694 | 642,693 | - | 642,693 |
| | Supplies | - | - | - | - |
| | Capital Outlay | - | - | - | - |
| | Total | \$ 642,694 | \$ 642,693 | \$ - | \$ 642,693 |
| 8050 | Debt Service - Army Corp. Payments | | - | | - |
| | Blue Springs Lake Payment | \$ 277,557 | \$ 277,558 | \$ - | \$ 277,558 |
| | Longview Lake Payment | 365,137 | 365,135 | - | 365,135 |
| | Total Debt Service | 642,694 | 642,693 | | 642,693 |
| 9100 | Operating Transfers | | - | - | - |
| NON-DEPARTMENTAL | | 642,694 | 642,693 | - | 642,693 |
| | TOTAL LAKES DEBT SERVICE FUND | \$ 642,694 | \$ 642,693 | \$ - | \$ 642,693 |



2018 REVENUE BUDGET
SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

| | <u>ACTUAL 2014</u> | <u>ACTUAL 2015</u> | <u>ACTUAL 2016</u> | <u>ADOPTED 2016</u> | <u>ADOPTED 2017</u> | <u>ADOPTED 2018</u> |
|---|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | 36,206,147 | 37,593,723 | 38,656,062 | 35,998,000 | 36,862,000 | 37,599,000 |
| Misc. Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 5,325,500 | 5,122,500 | 5,123,000 | 5,123,000 | 5,123,000 | 5,123,000 |
| Charges for Services | 5,191,504 | 6,293,156 | 7,299,330 | 4,972,000 | 6,130,000 | 6,550,000 |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 94 | 577 | 1,912 | 500 | 1,500 | 7,000 |
| Total Revenues | <u>\$ 46,723,245</u> | <u>\$ 49,009,956</u> | <u>\$ 51,080,304</u> | <u>46,093,500</u> | <u>48,116,500</u> | <u>49,279,000</u> |
| | | | | | | |
| Estimated Prior Years Fund Balance ¹ | | | | 440,550 | (74,250) | (44,750) |
| Transfer from Sports Complex Sales Capital Project | | | | - | - | - |
| Total Available | | | | <u>46,534,050</u> | <u>48,042,250</u> | <u>49,234,250</u> |
| | | | | | | |
| Appropriations | | | | <u>46,534,050</u> | <u>48,042,250</u> | <u>49,234,250</u> |
| | | | | | | |
| Undesignated Fund Balance | | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | | | | |
| Prior Years Fund Balance | | | | | | |
| Audited Undesignated Fund Balance (per CAFR): | | | | | | |
| At December 31, 2014 | | | | \$ 17,129,402 | \$ - | \$ - |
| At December 31, 2015 | | | | - | 18,563,923 | - |
| At December 31, 2016 | | | | - | - | 18,707,902 |
| Amount appropriated in prior year's budget | | | | (5,266,950) | (440,550) | 74,250 |
| Projected revenues in excess/less than expenditures | | | | - | - | - |
| Reserve for Debt Service | | | | <u>(11,421,902)</u> | <u>(18,197,623)</u> | <u>(18,826,902)</u> |
| Adjusted Prior Years Fund Balance | | | | <u>\$ 440,550</u> | <u>\$ (74,250)</u> | <u>\$ (44,750)</u> |



EXPENSE BUDGET BY DEPARTMENT
2018

FUND : SPORTS COMPLEX SALES TAX - DEBT SERVICE- 072

| DEPT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ADOPTED BUDGET | 2017 | |
|---|--|----------------------------|------------------------|--------------------------------|------------------------|
| | | | | SUPPLEMENTAL APPROPRIATIONS | 2018 ADOPTED BUDGET |
| | Salaries | \$ - | \$ - | \$ - | \$ - |
| | Contractual Services | 50,936,325 | 48,042,250 | - | 49,234,250 |
| | Supplies | - | - | - | - |
| | Capital Outlay | - | - | - | - |
| | Total | \$ 50,936,325 | \$ 48,042,250 | \$ - | \$ 49,234,250 |
| 8050 | Sports Complex Sales Tax Debt | \$ 30,034,550 | \$ 30,042,750 | \$ - | \$ 30,038,250 |
| 9100 | Operating Trf to Sports Complex Sales Tax Cap Pr | 20,901,775 | 17,999,500 | - | 19,196,000 |
| NON-DEPARTMENTAL | | 50,936,325 | 48,042,250 | - | 49,234,250 |
| TOTAL SPORTS COMP SALES TAX DEBT SVC | | \$ 50,936,325 | \$ 48,042,250 | \$ - | \$ 49,234,250 |



2018 REVENUE BUDGET
SPECIAL OBLIGATION BOND DEBT SERVICE FUND

| | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ADOPTED 2016 | ADOPTED 2017 | ADOPTED 2018 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | - | - | - |
| Misc. Taxes | - | - | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - |
| Intergovernmental | 109,835 | 108,413 | 642,714 | 107,568 | 1,510,255 | 1,506,183 |
| Charges for Services | - | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - |
| Miscellaneous | 4 | 26 | 79 | - | - | - |
| Total Revenues | \$ 109,839 | \$ 108,439 | \$ 642,793 | 107,568 | 1,510,255 | 1,506,183 |
| Estimated Prior Years Fund Balance ¹ | | | | - | - | - |
| Transfer from General, Health, Park, Special Road & Bridge, Special Obligation Bond Capital Project, and CURS Fund | | | | 11,626,180 | 10,224,486 | 10,824,308 |
| Transfer from Anti-Drug Sales Tax Fund | | | | - | - | - |
| Total Available | | | | 11,733,748 | 11,734,741 | 12,330,491 |
| Appropriations | | | | 11,733,748 | 11,734,741 | 12,330,491 |
| Undesignated Fund Balance | | | | \$ - | \$ - | \$ - |
| | | | | | | |
| Prior Years Fund Balance | | | | | | |
| Audited Undesignated Fund Balance (per CAFR): | | | | | | |
| At December 31, 2014 | | | | \$ 751,148 | \$ - | \$ - |
| At December 31, 2015 | | | | - | 751,167 | - |
| At December 31, 2016 | | | | - | - | 751,204 |
| Amount appropriated in prior year's budget | | | | - | - | - |
| Reserve for Debt Service | | | | (751,148) | (751,167) | (751,204) |
| Adjusted Prior Years Fund Balance | | | | \$ - | \$ - | \$ - |



EXPENSE BUDGET BY DEPARTMENT
2018

FUND : SPECIAL OBLIGATION BOND - DEBT SERVICE- 073

| DEPT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ADOPTED BUDGET | 2017 | |
|------|---|----------------------------|------------------------|--------------------------------|------------------------|
| | | | | SUPPLEMENTAL APPROPRIATIONS | 2018 ADOPTED BUDGET |
| | Salaries | \$ - | \$ - | \$ - | \$ - |
| | Contractual Services | 11,729,998 | 11,734,741 | - | 12,330,491 |
| | Supplies | - | - | - | - |
| | Capital Outlay | - | - | - | - |
| | Total | \$ 11,729,998 | \$ 11,734,741 | \$ - | \$ 12,330,491 |
| 8016 | Cost of Issuance | - | - | - | - |
| 8050 | Debt Service - Defeasance of 01 & 02 Bonds | - | - | - | - |
| 8060 | Independence Animal Shelter Debt | 456,762 | 456,636 | - | 450,786 |
| 8061 | MyArts (2011 Bonds) | - | - | - | - |
| 8063 | 2011B Bond Debt Service | 2,116,443 | 2,146,718 | - | 2,146,918 |
| 8064 | 2012A Bond Debt Service | 5,630,980 | 2,794,430 | - | 2,798,830 |
| 8065 | 2013A Bond Debt Service | 3,175,500 | 3,175,700 | - | 3,182,700 |
| 8066 | 2015 Bond Debt Service | 350,313 | 350,313 | - | 945,313 |
| 8068 | 2016 Bond Debt Service | - | 2,810,944 | - | 2,805,944 |
| | NON-DEPARTMENTAL | 11,729,998 | 11,734,741 | - | 12,330,491 |
| | TOTAL SPECIAL OBLIGATION BOND - DEBT SRV | \$ 11,729,998 | \$ 11,734,741 | \$ - | \$ 12,330,491 |

