

**SPORTS COMPLEX/PARKS DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	-	-	-
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from Convention/Sports Complex Fund				3,180,000	1,879,074	3,377,000
Total Available				3,180,000	1,879,074	3,377,000
 Appropriations				3,180,000	1,879,074	3,377,000
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 1,073,418	\$ -	\$ -
At December 31, 2013	-	1,066,541	-
At December 31, 2014	-	-	1,066,541
Amount appropriated in prior year's budget	-	-	-
Reserve For Debt Service	(1,073,418)	(1,066,541)	(1,066,541)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SPORTS COMPLEX/PARKS DEBT SERVICE- 067

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	3,180,000	1,879,074	-	3,377,000
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 3,180,000</u>	<u>\$ 1,879,074</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>
8062	2011A & 2002 Bond Issues - Sports Complex	\$ 3,180,000	\$ 1,879,074	\$ -	\$ 3,377,000
8016	Cost of Issuance	-	-	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		<u>3,180,000</u>	<u>1,879,074</u>	<u>-</u>	<u>3,377,000</u>
TOTAL SPORTS COMPLEX DEBT SERVICE FUND		<u>\$ 3,180,000</u>	<u>\$ 1,879,074</u>	<u>\$ -</u>	<u>\$ 3,377,000</u>

**PUBLIC BUILDING CORPORATION DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	852,600	852,225	850,500	851,000	853,750	840,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	191,622	45,775	-	-	-	-
Total Revenues	\$ 1,044,222	\$ 898,000	\$ 850,500	851,000	853,750	840,000
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Road & Bridge, and CURS Funds				2,074,000	2,063,163	1,099,250
Total Available				2,925,000	2,916,913	1,939,250
 Appropriations				2,925,000	2,916,913	1,939,250
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 7,826,318	\$ -	\$ -
At December 31, 2013	-	3,906,712	-
At December 31, 2014	-	-	3,906,510
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(7,826,318)	(3,906,712)	(3,906,510)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : PBC LEASEHOLD DEBT SERVICE- 069

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	2,918,763	2,916,913	-	1,939,250
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 2,918,763	\$ 2,916,913	\$ -	\$ 1,939,250
8058	Debt Service - 2006A Bonds	1,943,000	1,940,500	-	1,939,250
8059	Debt Service - 2006B Bonds	975,763	976,413	-	-
9100	Operating Transfers	-	-	-	-
NON-DEPARTMENTAL		2,918,763	2,916,913	-	1,939,250
TOTAL PBC LEASEHOLD DEBT SERVICE FUND		\$ 2,918,763	\$ 2,916,913	\$ -	\$ 1,939,250

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Prior Years Fund Balance			
Audited Undesignated Fund Balance (per CAFR):			
At December 31, 2012	\$ 642,693	\$ -	\$ -
At December 31, 2013	-	642,693	-
At December 31, 2014	-	-	642,693
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(642,693)	(642,693)	(642,693)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

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

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	642,693	642,693	-	642,693
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	<u>\$ 642,693</u>	<u>\$ 642,693</u>	<u>\$ -</u>	<u>\$ 642,693</u>
8050	Debt Service - Army Corp. Payments				
	Blue Springs Lake Payment	\$ 277,556	\$ 277,558	\$ -	\$ 277,558
	Longview Lake Payment	365,137	365,135	-	365,135
	Total Debt Service	<u>642,693</u>	<u>642,693</u>		<u>642,693</u>
9100	Operating Transfers			-	-
NON-DEPARTMENTAL		<u>642,693</u>	<u>642,693</u>	<u>-</u>	<u>642,693</u>
	TOTAL LAKES DEBT SERVICE FUND	<u>\$ 642,693</u>	<u>\$ 642,693</u>	<u>\$ -</u>	<u>\$ 642,693</u>

SPORTS COMPLEX SALES TAX DEBT SERVICE FUND

2016 BUDGETED REVENUE

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	32,748,860	32,868,062	36,206,147	31,973,750	32,800,000	35,998,000
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	5,321,090	5,325,443	5,325,500	5,323,000	5,130,000	5,123,000
Charges for Services	4,289,331	4,994,427	5,191,504	4,802,000	4,622,000	4,972,000
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	1,564	666	94	1,250	1,000	500
Total Revenues	\$ 42,360,845	\$ 43,188,598	\$ 46,723,245	42,100,000	42,553,000	46,093,500
 Estimated Prior Years Fund Balance ¹				2,400,000	5,266,950	440,550
Transfer from Sports Complex Sales Tax Debt Service				3,500,000	-	-
Total Available				48,000,000	47,819,950	46,534,050
 Appropriations				48,000,000	47,819,950	46,534,050
 Undesignated Fund Balance				\$ -	\$ -	\$ -
 Prior Years Fund Balance						
Audited Undesignated Fund Balance (per CAFR):						
At December 31, 2012				\$ 16,392,956	\$ -	\$ -
At December 31, 2013				-	15,979,921	-
At December 31, 2014				-	-	17,129,402
Amount appropriated in prior year's budget				(2,500,000)	(2,400,000)	(5,266,950)
Projected revenues in excess/less than expenditures				-	-	-
Reserve for Debt Service				(11,492,956)	(8,312,971)	(11,421,902)
Adjusted Prior Years Fund Balance				\$ 2,400,000	\$ 5,266,950	\$ 440,550

**JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT**

FUND : SPORTS COMPLEX SALES TAX - DEBT SERVICE- 072

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015	
				SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	440,191,648	47,819,950	-	46,534,050
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 440,191,648	\$ 47,819,950	\$ -	\$ 46,534,050
8050	Sports Complex Sales Tax Debt	\$ 428,597,649	\$ 32,020,950	\$ -	\$ 30,034,550
9100	Operating Trf to Sports Complex Sales Tax Cap Pro	11,593,999	15,799,000	-	16,499,500
NON-DEPARTMENTAL		440,191,648	47,819,950	-	46,534,050
TOTAL SPORTS COMP SALES TAX DEBT SVC		\$ 440,191,648	\$ 47,819,950	\$ -	\$ 46,534,050

**SPECIAL OBLIGATION BOND DEBT SERVICE FUND
2016 BUDGETED REVENUE**

	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Misc. Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	120,231	114,193	109,835	108,000	105,000	107,568
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous	7,850	27	4	-	-	-
Total Revenues	\$ 128,081	\$ 114,220	\$ 109,839	108,000	105,000	107,568
 Estimated Prior Years Fund Balance ¹				-	-	-
Transfer from General, Health, Park, Road & Bridge, and CURS Fund				10,468,000	10,227,815	11,626,180
Transfer from Anti-Drug Sales Tax Fund				-	-	-
Total Available				10,576,000	10,332,815	11,733,748
 Appropriations				10,576,000	10,332,815	11,733,748
 Undesignated Fund Balance				\$ -	\$ -	\$ -

¹ Prior Years Fund Balance

Audited Undesignated Fund Balance (per CAFR):

At December 31, 2012	\$ 780,561	\$ -	\$ -
At December 31, 2013	-	751,033	-
At December 31, 2014	-	-	751,148
Amount appropriated in prior year's budget	-	-	-
Reserve for Debt Service	(780,561)	(751,033)	(751,148)
Adjusted Prior Years Fund Balance	\$ -	\$ -	\$ -

JACKSON COUNTY, MISSOURI
2016
EXPENSE BUDGET BY DEPARTMENT

FUND : SPECIAL OBLIGATION BOND - DEBT SERVICE- 073

DEPT	DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ADOPTED BUDGET	2015 SUPPLEMENTAL APPROPRIATIONS	2016 ADOPTED BUDGET
	Salaries	\$ -	\$ -	\$ -	\$ -
	Contractual Services	10,565,635	10,332,815	-	11,733,748
	Supplies	-	-	-	-
	Capital Outlay	-	-	-	-
	Total	\$ 10,565,635	\$ 10,332,815	\$ -	\$ 11,733,748
8016	Cost of Issuance	-	-	-	-
8050	Debt Service - Defeasance of 01 & 02 Bonds	-	-	-	-
8060	Independence Animal Shelter Debt	458,163	456,142	-	456,763
8061	MyArts (2011 Bonds)	2,000	-	-	-
8063	2011B Bond Debt Service	2,151,442	2,152,443	-	2,116,443
8064	2012A Bond Debt Service	4,782,030	4,557,330	-	5,631,230
8065	2013A Bond Debt Service	3,172,000	3,166,900	-	3,175,500
8066	2015 Bond Debt Service	-	-	-	353,812
NON-DEPARTMENTAL		10,565,635	10,332,815	-	11,733,748
TOTAL SPECIAL OBLIGATION BOND - DEBT SRV		\$ 10,565,635	\$ 10,332,815	\$ -	\$ 11,733,748