## Revenue Sources - Descriptions and Trends

Revenue Sources - Under K.S.A. 79-41a04, cities receive 70% of the funds collected by the state from clubs or drinking establishments located within the city, from caterers whose principal places of business are in the city, or from temporary permit holders whose events are located in the city. These moneys are allocated evenly between the city's general fund, special recreation fund, and special alcohol fund. Moneys in this Special Recreation Fund must be used for "the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities." Charter Ordinance #33 establishes these criteria for the disbursement of funds in the Special Recreation Fund.

Trends - This fund continues to see annual increases in the total receipts collected by the state via the liquor tax. However, the state legislature has discussed the past few years the idea of reducing or eliminating this sharing of liquor tax revenue in light of the state's budget woes and shrinking revenue from other sources. Lobbying by the municipalities, state and local parks/recreation organizations and others have assisted in keeping the current law intact.