

Special Parks & Recreation Fund (07)

The Special Parks & Recreation Fund is financed by the state alcoholic liquor tax. When a customer purchases a drink at a licensed drinking establishment, the State of Kansas charges a 10% tax on each drink containing alcoholic liquor. This tax is paid to the state by the licensee. The State of Kansas then distributes the tax as designated by K.S.A. 79-41a01, et seq. This money is distributed by the State of Kansas quarterly. Cities with a population under 6,000 are required to receipt one-half of the funds received to the Special Parks & Recreation Fund and the other one-half to the General Fund. Each year a portion of the money in the Special Parks & Recreation Fund is provided to the Phillipsburg Little League program which they in turn use for the operation of the t-ball, girls softball, and the Little League baseball programs.

Special Parks & Recreation Fund Revenue Sources	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Local Liquor Tax	6,179	5,276	5,276	6,818
Non-Federal/State Grants	0	3,000	250	0
Other	390	0	400	500
Total Revenues	6,569	8,276	5,926	7,318
Revenue Forward	31,924	27,511	33,847	31,773
Total Resources	38,493	35,787	39,773	39,091

Special Parks & Recreation Fund Expenditures	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Contractual Services	3,000	20,000	3,000	20,000
Commodities	0	3,000	0	3,250
Capital Outlay	1,646	12,787	5,000	15,841
Total Expenditures	4,646	35,787	8,000	39,091