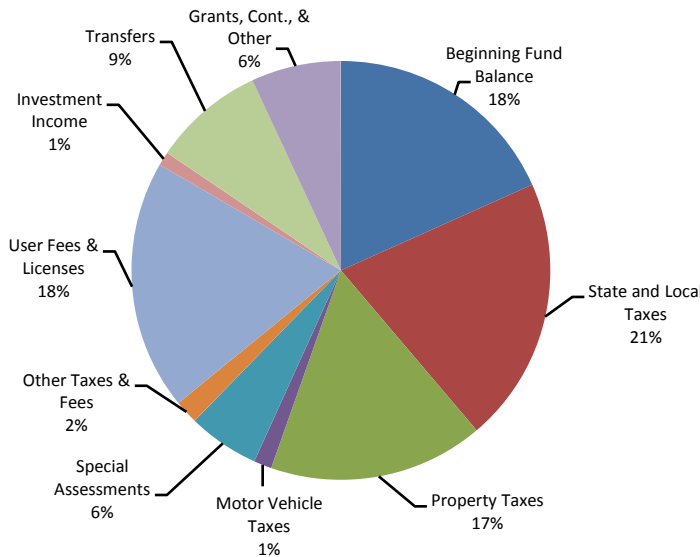


# Revenues and Expenses by Category

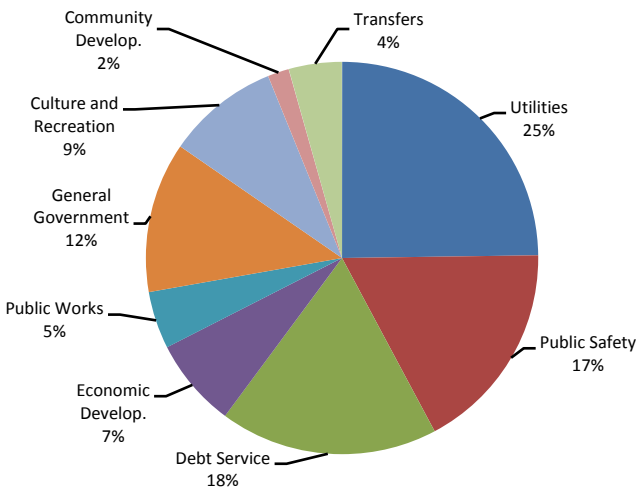
## Primary Government Sources of Revenue



Revenues by Source	2011 Budget	2012 Budget
Beginning Fund Balance	\$ 19,087,521	\$ 20,712,306
State and Local Taxes	22,527,216	23,223,364
Property Taxes	18,261,755	18,806,679
Motor Vehicle Taxes	1,404,168	1,561,233
Special Assessments	6,128,164	6,230,446
Other Taxes & Fees	2,048,500	2,072,000
User Fees & Licenses	18,922,203	21,859,046
Investment Income	1,109,027	1,207,173
Transfers	9,671,967	9,734,706
Grants, Contributions, & Other Rev.	5,885,017	7,846,217
<b>Total Revenues</b>	<b>\$ 105,045,538</b>	<b>\$ 113,253,170</b>

- State & Local Sales Taxes:** Includes city/county sales taxes, and franchise fees
- Property Taxes:** Includes ad valorem, delinquent taxes, and PILOT's
- User Fees & Licenses:** Includes licenses & permits, services & sales, program revenue, utility sales, and fines
- Investment Income:** Includes land rent, farm income, and misc. investment income
- Transfers:** Includes transfers for utility administrative services, sales tax, debt service, etc.
- Grants, Cont., & Other Rev.:** Includes contributions, grants, and misc. revenue

## Primary Government Functional Expenses



Expenditures by Governmental Function	2011 Budget	2012 Budget
Utilities	\$ 22,175,500	\$ 28,067,130
Public Safety	18,799,353	19,704,067
Debt Service	17,655,525	20,345,757
Economic Development	10,279,813	8,319,538
Public Works	5,068,553	5,362,745
General Government	14,182,084	14,034,701
Culture and Recreation	9,476,899	10,458,341
Community Development	2,439,343	1,999,891
Transfers	4,968,468	4,961,000
<b>Total Expenditures</b>	<b>\$ 105,045,538</b>	<b>\$ 113,253,170</b>

- Utilities:** Includes Water, Wastewater, and Stormwater operations
- Public Safety:** Includes Fire Operations, Administration, Technical Services, Building Maintenance, Fire Equipment Reserve, Fire Pension K. P. & F., and R.C.P.D
- Debt Service:** Includes all long-term debt payments
- Economic Development:** Includes General Improvement, Industrial Promotion, Economic Development Opportunity Fund, CIP Reserves, and Downtown Redevelopment T.I.F.
- Public Works:** Includes Admin., Streets, Engineering, Traffic, and Special Street & Highway
- General Government:** Includes General Government, Finance, Human Resources, Airport, Court, General Services, Outside Services, City University Fund, Employee Benefits, Special Alcohol Programs and Riley County Health Dept.
- Culture & Recreation:** Parks & Recreation, Zoo, Pools, Library, and Library Employee Benefits
- Community Development:** Administration & Planning, Business Districts, and Tourism & Convention Fund
- Transfers:** Includes transfers from Sales Tax to General Fund & Special Revenue Funds