



**SPECIAL REVENUE
FUND**

2018 FY

BUDGET

**REVENUE & EXPENDITURE
DETAIL**

BELLEVIEW DEPARTMENT FUNDING SOURCES

DEPARTMENT FUNDING SOURCES

Fiscal Year 2018

Fund	City Departments	2018 FY Budgeted Expenses	Funding Source(s)	Source Categories	2018 FY Budgeted Revenues
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OTHER FUNDS

Recreation Impact Fees			New Home Construction	Revenue	20,050
Transfers Out		20,050	Playground		
<i>Rec Impact Expenses</i>		20,050		<i>Rec Impact Revenue</i>	20,050

SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES

RECREATION IMPACT FEES

Expansion of businesses and growth in populations create greater demand for governmental services such as meeting Park and Recreation needs. Impact fees on new construction provide one source of funds to provide for capital improvements when it becomes necessary.

The Recreation Impact Fee Special Revenue Funds is a special revenue fund established to record the collection and expenditure of parks and recreation impact fees.

Objective

Provide an additional source of funds that will assist the city to meet increased service demands requiring new or additional facilities, infrastructure or equipment.

Meeting the Prerequisites for use of a Special Revenue Fund

The State of Florida restricts the use of Impact Fees so that these fees collected to address specific program needs are expended on those specific programs. Recreation Impact Fees are restricted to be spent specifically for parks and recreation related projects and cannot be spent otherwise in regard to State legislative guidelines.

Additionally, the City has self imposed restrictions through the budgetary process whereas expenditures can only be approved by the City Commission, the highest level of the city's authoritative process. The City Commission must also establish, by ordinance that these Recreation Impact Fees be collected through new development and construction and under specified criteria.

Special Recreation Projects

Bellevue Citizens asked to see a "Splash Park" constructed at Lake Lillian Park. Citizens, including Bellevue youth raised money through carnivals, fundraisers and other events to help the City fund this new recreation adventure. The City Commission earmarked accumulated funds in the Special Revenue (Recreation Impact Fees) Fund for this project which was constructed in the 2016 budget. In the 2018 fiscal year budget, the City will begin constructing a new playground area near the Splash Park.



SPECIAL REVENUE FUNDS-RECREATION IMPACT FEES 2018 FY REVENUE AND EXPENSES

GL NUMBER	DESCRIPTION	2013-14 Actual BUDGET	2014-2015 Actual BUDGET	2015-2016 Actual BUDGET	2016-17 AMENDED BUDGET	2017-2018 FINAL BUDGET
Fund 10- Recreation Impact Fees						
Revenues						
OTHER REVENUE						
10-00-361200	Interest Income	217	248	305	38	50
OTHER REVENUE		217	248	305	38	50
CASH BALANCE FWD REVENUE						
10-00-381505	Cash Balance Forward-Genl Restricted				13,000	
CASH BALANCE FWD REVENUE					13,000	-
IMPACT FEE REVENUE						
10-00-324610	Impact Fees -Recreation	25,824	24,105	29,668	20,000	20,000
IMPACT FEE REVENUE		25,824	24,105	29,668	20,000	20,000
TRANSFERS IN FROM OTHER FUNDS						
10-00-399100	Transfers In from other Funds			21,296		
TRANSFERS IN FROM OTHER FUNDS				21,296		
TOTAL REVENUES		26,041	24,353	51,270	33,038	20,050
Expenditures						
CAPITAL PROJECT EXPENSE						
10-72-506505	Splash Park CIP			168,609		
CAPITAL PROJECT EXPENSE				168,609		
Dept 81-Inter-Fund Group Transfers Out						
RESERVE FOR FUTURE USE EXPENSE						
10-81-509000	Reserve for future uses				13,395	
RESERVE FOR FUTURE USE EXPENSE					13,395	-
OTHER FIN-TRANS OUT EXPENSE						
10-81-509102	Transfers Out-				19,643	20,050
OTHER FIN-TRANS OUT EXPENSE					19,643	20,050
Total Dept 81-Inter-Fund Group Transfers Out					33,038	20,050
TOTAL EXPENDITURES		0	0	168,609	33,038	20,050
Fund 10 - Recreation Impact Fees:						
TOTAL REVENUES		26,041	24,353	29,974	33,038	20,050
TOTAL EXPENDITURES		0	0	168,609	33,038	20,050
NET OF REVENUES & EXPENDITURES					-	-