

Special Revenue Fund – Motor Fuel Tax

Special revenue funds are required to account for the use of revenue earmarked by law for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses. Motor Fuel Tax is the only special revenue fund of the City. Special Revenue Funds are considered a Non-Major Governmental Fund for Audit purposes.

Any street improvements funded with Motor Fuel Tax revenues must be approved by IDOT. Any improvements that are not eligible for use of Motor Fuel Tax funds are paid for out the Street Improvements Capital Fund. The Street Improvements Capital Fund is supported through General Fund Revenues.

City of Batavia 2015 Annual Budget

Fund #18 — Motor Fuel Tax Projects Summary

Description	Actual 2012	Actual 2013	Approved Budget 2014	Estimated 2014	Proposed Budget 2015
Surplus and Reserves	(\$497,863)	(\$715,089)		(\$645,490)	\$87,447
01 Intergovernmental	\$819,455	\$849,447	\$1,142,145	\$2,041,268	\$2,218,094
06 Other Revenues	\$8,390	\$718	\$140,750	\$750	\$750
07 Interfund Allocations	\$500,000	\$500,000	\$500,000	\$0	\$0
Total Revenue	\$1,327,845	\$1,350,165	\$1,782,895	\$2,042,018	\$2,218,844
Street Improvement Projects	\$1,545,071	\$1,260,340	\$1,610,544	\$1,309,081	\$1,693,094
Interfund Allocations	\$0	\$20,226	\$0	\$0	\$0
Total Expense	\$1,545,071	\$1,280,566	\$1,610,544	\$1,309,081	\$1,693,094
Surplus/(Deficit)	(\$217,226)	\$69,599	\$172,351	\$732,937	\$525,750
Surplus and Reserves	(\$715,089)	(\$645,490)		\$87,447	\$613,197

City of Batavia 2015 Annual Budget

Revenues

Fund #18 — Motor Fuel Tax Projects

Acct.	Description	Actual 2012	Actual 2013	Approved Budget 2014	Estimated 2014	Proposed Budget 2015
4230	Motor Fuel Tax	\$761,172	\$768,815	\$735,000	\$766,187	\$655,000
4232	State & Federal Grants	\$58,283	\$80,632	\$407,145	\$1,275,081	\$1,563,094
	01 Intergovernmental	\$819,455	\$849,447	\$1,142,145	\$2,041,268	\$2,218,094
4453	Street Recapture	\$6,798	\$0	\$140,000	\$0	\$0
5000	Investment Income	\$1,592	\$718	\$750	\$750	\$750
	06 Other Revenues	\$8,390	\$718	\$140,750	\$750	\$750
5510	Transfer from General Fd10	\$500,000	\$500,000	\$500,000	\$0	\$0
	07 Interfund Allocations	\$500,000	\$500,000	\$500,000	\$0	\$0
	Total Revenue	\$1,327,845	\$1,350,165	\$1,782,895	\$2,042,018	\$2,218,844

City of Batavia 2015 Annual Budget

Fund # 18 — Motor Fuel Tax Projects

Department #00 — Revenues

Detail on Significant Items

Account

4230	Motor Fuel Tax	
	2014 was last year of Jobs Growth MFT Grant	\$655,000
	Total	\$655,000
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4232	State & Federal Grants	
	2015 Street Program (IDOT Grant)	\$1,067,000
	Main St Reconsruction Ph 1 Design Eng (IDOT Grant)	\$76,094
	Main St Reconstruction Ph 2 Design Eng (IDOT Grant)	\$420,000
	Total	\$1,563,094

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Expenditures

Fund #18 — Motor Fuel Tax Projects

Department #47 — Street Improvement Projects

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2012	2013	Budget 2014	2014	Budget 2015
6435	Capital Contracts	\$342,182	\$316,618	\$364,450	\$0	\$0
6471	Street Maint/Construction	\$1,202,889	\$943,722	\$1,246,094	\$1,309,081	\$1,693,094
	Street Improvement Projects	\$1,545,071	\$1,260,340	\$1,610,544	\$1,309,081	\$1,693,094

City of Batavia 2015 Annual Budget

Fund # 18 — Motor Fuel Tax Projects

Department #47 — Street Improvement Projects

Detail on Significant Items

Account

6471	Street Maint/Construction	
	Pavement Preservation	\$65,000
	Main St. Reconstruction Ph. 2 Engineering	\$420,000
	2015 Street Program	\$1,067,000
	Main St. Reconstruction Ph. 1 Engineering	\$76,094
	Crack Sealing Program	\$65,000
	Total	\$1,693,094

City of Batavia 2015 Annual Budget

Expenditures

Fund #18 — Motor Fuel Tax Projects

Department #90 — Interfund Allocations

Acct.	Description	Actual 2012	Actual 2013	Approved Budget 2014	Estimated 2014	Proposed Budget 2015
7042	Transfer to Deerpath Bridge Fd42	\$0	\$20,226	\$0	\$0	\$0
	Interfund Allocations	\$0	\$20,226	\$0	\$0	\$0