

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.

The Street Improvement Activities are segregated to account for the cost of street improvements and maintenance of the City's roadways and related infrastructure. Motor Fuel Tax revenues are supplemented with General Fund revenues, in the form of an intra-fund transfer.

Any street improvements funded with Motor Fuel Tax revenues must be approved by IDOT and other maintenance or construction funded by general revenues may be completed per the recommendation of the City Engineer.

City of Batavia 2014 Annual Budget

Fund #18 — MFT/Street Activities Summary

Description	Actual 2011	Actual 2012	Approved Budget 2013	Estimated 2013	Proposed Budget 2014
Surplus and Reserves	\$1,875,528	\$1,883,620		\$1,666,394	\$1,485,068
01 Intergovernmental	\$781,706	\$819,455	\$1,076,046	\$769,092	\$1,142,145
06 Other Revenues	\$7,282	\$8,390	\$4,000	\$700	\$140,750
07 Interfund Allocations	\$500,012	\$500,000	\$500,000	\$500,000	\$500,000
Total Revenue	\$1,289,000	\$1,327,845	\$1,580,046	\$1,269,792	\$1,782,895
Street Improvements	\$1,280,908	\$1,545,071	\$1,752,786	\$1,418,318	\$2,232,535
Interfund Allocations	\$0	\$0	\$60,335	\$32,800	\$44,216
Total Expense	\$1,280,908	\$1,545,071	\$1,813,121	\$1,451,118	\$2,276,751
Surplus/(Deficit)	\$8,092	(\$217,226)	(\$233,075)	(\$181,326)	(\$493,856)
Surplus and Reserves	\$1,883,620	\$1,666,394		\$1,485,068	\$991,212

City of Batavia 2014 Annual Budget

Revenues

Fund #18 — MFT/Street Activities

Acct.	Description	Actual 2011	Actual 2012	Approved Budget 2013	Estimated 2013	Proposed Budget 2014
4230	Motor Fuel Tax	\$769,050	\$761,172	\$767,700	\$751,820	\$735,000
4232	State & Federal Grants	\$12,656	\$58,283	\$308,346	\$17,272	\$407,145
	01 Intergovernmental	\$781,706	\$819,455	\$1,076,046	\$769,092	\$1,142,145
4453	Street Recapture	\$5,741	\$6,798	\$2,500	\$0	\$140,000
5000	Investment Income	\$1,541	\$1,592	\$1,500	\$700	\$750
	06 Other Revenues	\$7,282	\$8,390	\$4,000	\$700	\$140,750
5510	Transfer from General Fd10	\$500,012	\$500,000	\$500,000	\$500,000	\$500,000
	07 Interfund Allocations	\$500,012	\$500,000	\$500,000	\$500,000	\$500,000
	Total Revenue	\$1,289,000	\$1,327,845	\$1,580,046	\$1,269,792	\$1,782,895

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Fund # 18 — MFT/Street Activities

Department #00 — Revenues

Detail on Significant Items

Account

4230	Motor Fuel Tax		
	IML projecting lower MFT Receipts		\$735,000
		Total	\$735,000
4232	State & Federal Grants		
	Route 31 and 25 Pedestrian Crossings		\$223,760
	Wilson Street Interconnect Section #09-00073-00-TL Ph2 Design - Main Street & Batavia Ave Intersection		\$13,385
	CDGB Sidewalk Improvements Grant Reimbursement		\$170,000
		Total	\$407,145
4453	Street Recapture		
	Main St. and Deerpath Rd. Intersection Improvements Ph. 1 Engineering (\$70,000 Developer Funds / \$70,000 Kane County)		\$140,000
		Total	\$140,000

City of Batavia 2014 Annual Budget

Expenditures

Fund #18 — MFT/Street Activities

Department # 47 — Street Improvements

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2011	2012	Budget	2013	Budget
				2013	2013	2014
6355	Contractual Services	\$313,513	\$342,182	\$612,200	\$307,500	\$1,039,150
6382	Street Maint/Construction	\$967,395	\$1,202,889	\$1,140,586	\$1,110,818	\$1,193,385
	Street Improvements	\$1,280,908	\$1,545,071	\$1,752,786	\$1,418,318	\$2,232,535

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Fund # 18 — MFT/Street Activities

Department #47 — Street Improvements

Detail on Significant Items

Account

6355	Contractual Services	
	Sidewalk Programs	\$100,000
	Curb & Gutter Replacement Program	\$25,000
	Crack Sealing Program	\$65,000
	Pavement Preservation Program	\$65,000
	Route 31 and 25 Ped Crossing - Ph 2 Design Eng (Section # 12-00081-00-SP)	\$17,500
	Route 31 and 25 Ped Crossing - Ph 3 Const Eng (Section #12-00081-00-SP)	\$28,000
	Route 31 and 25 Ped Crossing Construction (Section # 12-00081-00-SP)	\$234,200
	Main St & Deerpath Rd Intersection Imp Ph 1 Eng	\$140,000
	Baptist Church Parking Lot Surface	\$60,000
	CDBG Sidewalk Improvements (\$134,450 City Share, \$170,000 CDBG Grant Reimb)	\$304,450
	Total	\$1,039,150

6382	Street Maint/Construction	
	2014 Street Program Material Testing (CCDD, Borings/Cores, Construction Testing)	\$50,000
	Street & Patching Program	\$1,100,000
	Main St Reconstruction - Consulting Services (Lighting, Etc.)	\$30,000
	Wilson Street Interconnect Section #09-00073-00-TL Ph2 Design for Main Street & Batavia Avenue	\$13,385
	Total	\$1,193,385

City of Batavia 2014 Annual Budget

Expenditures

Fund #18 — MFT/Street Activities

Department #90 — Interfund Allocations

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2011	2012	Budget 2013	2013	Budget 2014
7042	Transfer to Deerpath Bridge Fd42	\$0	\$0	\$36,942	\$32,800	\$27,220
7045	Transfer to SRTS Fd45	\$0	\$0	\$23,393	\$0	\$16,996
	Interfund Allocations	\$0	\$0	\$60,335	\$32,800	\$44,216

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Fund # 18 — MFT/Street Activities

Department #90 — Interfund Allocations

Detail on Significant Items

Account

7045	Transfer to SRTS Fd45	
	City Share of SRTS Program for Rotolo, Gustafson, Storm Schools - Section # 09-00074-00-SW	\$16,996
	Total	\$16,996