

## **Special Revenue Funds**

Special revenue funds are required to account for the use of revenue earmarked by law for a particular purpose. The Special Revenue Fund is considered a Non-Major Governmental Fund for Audit purposes.

### **Motor Fuel Tax**

This fund accounts for the receipt and use of motor fuel taxes distributed by the State. 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.

# City of Batavia 2021 Annual Budget

## Fund #18 — Motor Fuel Tax Special Revenue Summary

Description	Actual 2018	Actual 2019	Approved Budget 2020	Estimated 2020	Proposed Budget 2021
<b>Surplus and Reserves</b>	<b>\$2,598,054</b>	<b>\$2,782,244</b>		<b>\$3,273,485</b>	<b>\$2,561,232</b>
01 Intergovernmental	\$698,890	\$859,771	\$973,000	\$1,037,421	\$952,139
06 Other Revenues	\$44,113	\$60,497	\$38,000	\$38,000	\$8,000
<b>Total Revenue</b>	<b>\$743,003</b>	<b>\$920,268</b>	<b>\$1,011,000</b>	<b>\$1,075,421</b>	<b>\$960,139</b>
Street Improvement Projects	\$558,813	\$429,027	\$1,929,204	\$1,787,674	\$1,870,000
<b>Total Expense</b>	<b>\$558,813</b>	<b>\$429,027</b>	<b>\$1,929,204</b>	<b>\$1,787,674</b>	<b>\$1,870,000</b>
<b>Surplus/(Deficit)</b>	<b>\$184,190</b>	<b>\$491,241</b>	<b>( \$918,204)</b>	<b>( \$712,253)</b>	<b>( \$909,861)</b>
<b>Surplus and Reserves</b>	<b>\$2,782,244</b>	<b>\$3,273,485</b>		<b>\$2,561,232</b>	<b>\$1,651,371</b>

# City of Batavia 2021 Annual Budget

## Revenues

### Fund #18 — Motor Fuel Tax Special Revenue

Acct.	Description	Actual 2018	Actual 2019	Approved Budget 2020	Estimated 2020	Proposed Budget 2021
4230	Motor Fuel Tax	\$698,890	\$859,771	\$973,000	\$1,037,421	\$952,139
	<b>01 Intergovernmental</b>	<b>\$698,890</b>	<b>\$859,771</b>	<b>\$973,000</b>	<b>\$1,037,421</b>	<b>\$952,139</b>
5000	Investment Income	\$44,113	\$60,497	\$38,000	\$38,000	\$8,000
	<b>06 Other Revenues</b>	<b>\$44,113</b>	<b>\$60,497</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$8,000</b>
<b>Total Revenue</b>		<b>\$743,003</b>	<b>\$920,268</b>	<b>\$1,011,000</b>	<b>\$1,075,421</b>	<b>\$960,139</b>

# City of Batavia 2021 Annual Budget

Fund # 18 — Motor Fuel Tax Special Revenue

Department #00 — Revenues

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## Detail on Significant Items

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### Account

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<b>4230</b>	<b>Motor Fuel Tax</b>	
	Motor Fuel Tax per IML Estimate	\$561,464
	Transportation Renewal Funds per IML	\$390,675
	<b>Total</b>	<b>\$952,139</b>

# City of Batavia 2021 Annual Budget

## Expenditures

Fund #18 — Motor Fuel Tax Special Revenue

Department #47 — Street Improvement Projects

Acct.	Description	Actual 2018	Actual 2019	Approved Budget 2020	Estimated 2020	Proposed Budget 2021
6471	Street Maintenance	\$558,813	\$429,027	\$1,929,204	\$1,787,674	\$1,870,000
	Street Improvement Projects	<b>\$558,813</b>	<b>\$429,027</b>	<b>\$1,929,204</b>	<b>\$1,787,674</b>	<b>\$1,870,000</b>

# City of Batavia 2021 Annual Budget

Fund # 18 — Motor Fuel Tax Special Revenue

Department #47 — Street Improvement Projects

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## Detail on Significant Items

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### Account

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<b>6471</b>	<b>Street Maintenance</b>	
	Crackfill Program	\$200,000
	2021 Street Resurfacing Program	\$1,600,000
	Main Street Phase 3 Supplement	\$70,000
	<b>Total</b>	<b>\$1,870,000</b>

# City of Batavia 2021 Annual Budget

## Fund #19 — Rebuild Illinois Fund Summary

Description	Actual 2018	Actual 2019	Approved Budget 2020	Estimated 2020	Proposed Budget 2021
<b>Surplus and Reserves</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$572,156</b>
01 Intergovernmental	\$0	\$0	\$0	\$572,156	\$572,156
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,156</b>	<b>\$572,156</b>
Street Improvement Projects	\$0	\$0	\$0	\$0	\$50,000
<b>Total Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,156</b>	<b>\$522,156</b>
<b>Surplus and Reserves</b>	<b>\$0</b>	<b>\$0</b>		<b>\$572,156</b>	<b>\$1,094,312</b>

# City of Batavia 2021 Annual Budget

## Revenues

### Fund #19 — Rebuild Illinois Fund

<b>Acct.</b>	<b>Description</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Approved Budget 2020</b>	<b>Estimated 2020</b>	<b>Proposed Budget 2021</b>
4235	Rebuild Illinois Funds	\$0	\$0	\$0	\$572,156	\$572,156
	<b>01 Intergovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,156</b>	<b>\$572,156</b>
	<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$572,156</b>	<b>\$572,156</b>



# City of Batavia 2021 Annual Budget

## Expenditures

Fund #19 — Rebuild Illinois Fund

Department #47 — Street Improvement Projects

Acct.	Description	Actual 2018	Actual 2019	Approved Budget 2020	Estimated 2020	Proposed Budget 2021
6474	Infrastructure Construction	\$0	\$0	\$0	\$0	\$50,000
	Street Improvement Projects	\$0	\$0	\$0	\$0	\$50,000

# City of Batavia 2021 Annual Budget

Fund # 19 — Rebuild Illinois Fund

Department #47 — Street Improvement Projects

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## Detail on Significant Items

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### Account

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<b>6474</b>	<b>Infrastructure Construction</b>		
	Possible project with Rebuild Funds		\$50,000
		<b>Total</b>	<b>\$50,000</b>