

**CITY OF BATAVIA**  
100 N. Island Avenue, Batavia, IL 60510  
(630) 454-2000 <http://cityofbatavia.net>

**Committee of the Whole Agenda**

Tuesday, June 28, 2016  
7:30 PM Council Chambers 1st Floor

1. Roll Call
2. Items Removed/Added/Changed
3. Matters From The Public (For Items NOT On Agenda)
4. Consent Agenda:

(The consent agenda is made up of items recommended by city staff that require recommendation to the full City Council by the COW. This agenda is placed as a separate item on the COW agenda. The items on the consent agenda are usually minor items, already budgeted, standard non-policy activities or outgrowths of earlier meetings and are voted on as a "package" in the interest of saving time on non-controversial issues. However, any council member may, by simple request, have an item removed and placed on the "regular" agenda.)

- a. April 2016 Financial Report
- b. May 2016 Financial Report

Documents: [APRIL 2016 CITY COUNCIL REPORT.PDF](#), [MAY 2016 CITY COUNCIL REPORT.PDF](#)

5. Presentation: 2015 Comprehensive Annual Financial Report By Brian LeFevre Of Sikich LLP (PLC)

Documents: [2015 CAFR.PDF](#), [15 FINAL SAS 114 LTR - COBATAVIA FIRE.PDF](#), [15 BRD COMM CO BATAVIA.PDF](#)

6. Presentation: Fox River Stabilization Concept Design Presentation By The City's Consultant –Engineering Resource Associates (Bari 6/24/16) CS

Documents: [PRESETATION RE FOX RIVER STABILIZATION AND RESTORATION.PDF](#)

7. Ordinance 16-38: Grant Of Variance For Deferred Parking, Vista Investments, Applicant 1801 Suncastr Lane. (Rackow 6/20/16) CD

Documents: [ORD 16-38-1601SUNCAST.PDF](#)

8. Ordinance 16-39: Amending The Text Of The Zoning Code (Rackow 6/17/16) CD

Documents: [ORD 16-39 ZONINGCODEAMEND.PDF](#)

9. Initial Land Use Proposal Review: Crash Champions Auto Body Shop, 2080 Main Street (Strassman 6/23/16) CD

Documents: [LAND USE PROPOSAL CRASH CHAMPIONS.PDF](#)

10. Approval: Class B-5 Liquor License – Speedway (Chf. Schira 6/21/16) GS

Documents: [CLASS B-5 LIQLIC-SPEEDWAY.PDF](#)

11. Approval: Windmill City Fest Carnival Permit And Fee Waiver (Jeff Albertson 6/21/16) GS

Documents: [2016 WCF CARNIVAL PACKET.PDF](#)

12. Project Status

13. Other

14. Closed Session:

a. Acquisition of Property

15. Adjournment

**City of Batavia**

**April 30, 2016**

**Financial Report**

SUNGARD PENTAMATION  
 DATE: 06/16/2016  
 TIME: 09:36:28

CITY OF BATAVIA  
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 1  
 STATMN11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

FUND - 10 - GENERAL FUND

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	1,309,693.40	
1021	CASH - ILLINOIS FUNDS	6,187,343.50	
1022	DEPOSITS IN TRANSIT	2,297.19	
1023	E-PAY CASH	19,363.86	
1029	COM DEVL PETTY CASH	150.00	
1030	PETTY CASH	300.00	
1031	RECORDS PETTY CASH	100.00	
1040	GOV FUND CUSTODY	569,520.59	
1042	CITIBANK PMA LIQUID	27,303.12	
1046	R-CASH HAZ WASTE FUNDS	121,828.73	
1120	INVESTMENTS	5,928,400.00	
TOTAL	CASH AND INVESTMENTS	14,166,300.39	.00
1121	MARKET ADJ		968.10
TOTAL	NON-CASH CURRENT ASSETS	.00	968.10
1122	NET PREMIUM-DISCOUNT		1,390.75
TOTAL	CASH AND INVESTMENTS	.00	1,390.75
1201	CURRENT PROPERTY TAX	6,248,072.00	
1202	MISC RECEIVABLE	47,413.30	
1203	UNAPPLIED CREDIT	312.75	
1204	ALLOW UNCOLLECT PROP TAX		62,480.72
1207	INTEREST RECEIVABLE	17,392.20	
1210	COURT FINES RECEIVABLE	8,979.45	
1214	CURRENT SSA TAX	6,571.11	
1215	SALES TAX RECEIVABLE	1,407,183.72	
1218	INCOME TAX PAST DUE	162,890.59	
1220	INCOME TAX RECEIVABLE	257,115.27	
1221	LOCAL USE TAX RECEIVABLE	222,541.42	
1222	SIMPLIFIED TAX RECEIVABLE	220,777.77	
1223	GASOLINE TAX RECEIVABLE	15,206.33	
1224	GAS USE TAX RECEIVABLE	71,708.79	
1225	HOME RULE TAX REC	1,008,636.46	
1233	MULTIMEDIA CABLE REC	117,599.34	
1235	UNBILLED UTILITIES REC	148,989.94	
1270	GAS- CAPITAL SURCHARGE		14,270.37
1275	GASOLINE-INVENTORY	33,398.69	
1280	VEOLIA INVENTORY	856.03	
TOTAL	NON-CASH CURRENT ASSETS	9,995,645.16	76,751.09
1311	DUE FROM TIF FD #11	1,375,000.00	
1342	DUE FR DP BRIDGE #42	15,091.60	
TOTAL	DUE FROM'S	1,390,091.60	.00
1504	UTIL TAX BILLED-CUSTOMER	127,569.59	
1505	UTIL TAX - MARKET CUST	14,850.42	
1520	LEAF & BRUSH RECEIVABLE	58,014.37	
1730	ALLOWANCE FOR BAD DEBT		6,952.62

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CITY OF BATAVIA  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

FUND - 10 - GENERAL FUND

ACCOUNT - - - -	TITLE - - - -	DEBITS	CREDITS
TOTAL NON-CASH CURRENT ASSETS		200,434.38	6,952.62
TOTAL ASSETS		25,752,471.53	86,062.56
1911	BATAVIA ENV COMMISSION		1,317.60
1912	MISC ESCROW/HOLDING		58,380.00
1915	WINDMILL LAKES BASIN		5,300.00
1925	LIQUOR&TOBACCO VIOLATIONS		4,500.00
1962	ENG DEVELOPER ESCROW		2,000.00
1973	NONREFUNDABLE TREE PYMNTS		31,397.20
1974	TREE DEPOSITS-DEVELOPERS		8,383.00
1976	LOT GRADING DEPOSITS		22,500.00
1977	SIDEWALK DEPOSITS		8,700.90
1978	ROW DEPOSITS		55.00
1979	DRIVEWAY DEPOSITS		4,376.70
1980	PSN PAYABLE CC FEES		3,403.16
TOTAL DEPOSITS/ESCROWS		.00	150,313.56
2002	ED CREDIT PAYABLE		609,670.04
2010	ACCOUNTS PAYABLE		2,062.95
2012	WAGES PAYABLE		823,770.31
2014	OTHER PAYABLE		24,247.89
2086	VAUGHAN		271.00
TOTAL CURRENT LIABILITIES		.00	1,460,022.19
TOTAL LIABILITIES		.00	1,610,335.75
3010	DEFERRED REVENUE		6,192,162.39
TOTAL DEFERRED EXPENSE/REVENUE		.00	6,192,162.39
3024	ASSIGNED FUND BALANCE		672,325.00
3025	FUND BALANCE/NET ASSETS		17,692,746.69
TOTAL FUND BALANCE		.00	18,365,071.69
TOTAL CONTROL ACCOUNTS		33,777,551.12	33,276,390.26
TOTAL EQUITIES		33,777,551.12	57,833,624.34
TOTAL GENERAL FUND		59,530,022.65	59,530,022.65

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

FUND - 11 - T.I.F. DISTRICT

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	147,802.51	
1045	R-CASH SSA 55/57	27,949.92	
TOTAL	CASH AND INVESTMENTS	175,752.43	.00
1201	CURRENT PROPERTY TAX	813,778.70	
1202	MISC RECEIVABLE	7,220.55	
1209	GRANT RECEIVABLE	4,455.83	
1212	LOAN RECEIVABLE	72,750.21	
1213	FORGIVABLE LOAN REC	34,000.00	
TOTAL	NON-CASH CURRENT ASSETS	932,205.29	.00
TOTAL	ASSETS	1,107,957.72	.00
2011	ACCOUNTS PAYABLE-MANUAL		56,638.69
2036	RETAINAGE PAYABLE		100,121.71
TOTAL	CURRENT LIABILITIES	.00	156,760.40
2410	DUE TO GENERAL FUND #10		1,375,000.00
TOTAL	DUE TO'S	.00	1,375,000.00
TOTAL	LIABILITIES	.00	1,531,760.40
3010	DEFERRED REVENUE		813,778.70
TOTAL	DEFERRED EXPENSE/REVENUE	.00	813,778.70
3025	FUND BALANCE/NET ASSETS	1,129,139.29	
TOTAL	FUND BALANCE	1,129,139.29	.00
TOTAL	CONTROL ACCOUNTS	948,742.93	840,300.84
TOTAL	EQUITIES	2,077,882.22	1,654,079.54
TOTAL	T.I.F. DISTRICT	3,185,839.94	3,185,839.94

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FUND - 12 - TIF DISTRICT #3

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	8,192.97	
TOTAL CASH AND INVESTMENTS		8,192.97	.00
1201	CURRENT PROPERTY TAX	311,947.70	
1202	MISC RECEIVABLE	1,151.23	
1212	LOAN RECEIVABLE	49,170.21	
TOTAL NON-CASH CURRENT ASSETS		362,269.14	.00
TOTAL ASSETS		370,462.11	.00
3010	DEFERRED REVENUE		311,947.70
TOTAL DEFERRED EXPENSE/REVENUE		.00	311,947.70
3025	FUND BALANCE/NET ASSETS		58,039.98
TOTAL FUND BALANCE		.00	58,039.98
TOTAL CONTROL ACCOUNTS		323,814.00	324,288.43
TOTAL EQUITIES		323,814.00	694,276.11
TOTAL TIF DISTRICT #3		694,276.11	694,276.11

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FUND - 15 - CITY'S HEALTH BENEFIT

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH		42,987.44
1040	GOV FUND CUSTODY	3,640.88	
1042	CITIBANK PMA LIQUID	6,737.58	
1120	INVESTMENTS	961,000.00	
TOTAL	CASH AND INVESTMENTS	971,378.46	42,987.44
1121	MARKET ADJ		3,149.05
TOTAL	NON-CASH CURRENT ASSETS	.00	3,149.05
1122	NET PREMIUM-DISCOUNT	4,392.45	
TOTAL	CASH AND INVESTMENTS	4,392.45	.00
1207	INTEREST RECEIVABLE	3,127.65	
TOTAL	NON-CASH CURRENT ASSETS	3,127.65	.00
TOTAL	ASSETS	978,898.56	46,136.49
1970	ACCRUED CLAIMS		562,871.06
TOTAL	DEPOSITS/ESCROWS	.00	562,871.06
TOTAL	LIABILITIES	.00	562,871.06
3025	FUND BALANCE/NET ASSETS		1,216,714.96
TOTAL	FUND BALANCE	.00	1,216,714.96
TOTAL	CONTROL ACCOUNTS	6,616,103.78	5,769,279.83
TOTAL	EQUITIES	6,616,103.78	6,985,994.79
TOTAL	CITY'S HEALTH BENEFIT	7,595,002.34	7,595,002.34

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FUND - 18 - STREET IMPRV/MFT

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	1,564,119.53	
	TOTAL CASH AND INVESTMENTS	1,564,119.53	.00
1232	MFT RECEIVABLE	58,780.77	
	TOTAL NON-CASH CURRENT ASSETS	58,780.77	.00
	TOTAL ASSETS	1,622,900.30	.00
3025	FUND BALANCE/NET ASSETS		1,400,799.54
	TOTAL FUND BALANCE	.00	1,400,799.54
	TOTAL CONTROL ACCOUNTS	645,000.00	867,100.76
	TOTAL EQUITIES	645,000.00	2,267,900.30
	TOTAL STREET IMPRV/MFT	2,267,900.30	2,267,900.30

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FUND - 20 - WORKMEN'S COMP BENEFITS

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	300,044.78	
1021	CASH - ILLINOIS FUNDS	1,029,049.57	
1040	GOV FUND CUSTODY	4,000.00	
1120	INVESTMENTS	750,000.00	
TOTAL	CASH AND INVESTMENTS	2,083,094.35	.00
1121	MARKET ADJ		2,290.00
1207	INTEREST RECEIVABLE	2,533.68	
TOTAL	NON-CASH CURRENT ASSETS	2,533.68	2,290.00
TOTAL	ASSETS	2,085,628.03	2,290.00
1970	ACCRUED CLAIMS		277,554.99
1992	CLAIMS RESERVE		537,757.84
TOTAL	DEPOSITS/ESCROWS	.00	815,312.83
TOTAL	LIABILITIES	.00	815,312.83
3025	FUND BALANCE/NET ASSETS		1,442,647.43
TOTAL	FUND BALANCE	.00	1,442,647.43
TOTAL	CONTROL ACCOUNTS	1,009,265.00	834,642.77
TOTAL	EQUITIES	1,009,265.00	2,277,290.20
TOTAL	WORKMEN'S COMP BENEFITS	3,094,893.03	3,094,893.03

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SELECTION CRITERIA: ALL  
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FUND - 21 - ELECTRIC UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	3,434,633.79	
1022	DEPOSITS IN TRANSIT	36,049.97	
1023	E-PAY CASH	3,007.85	
1035	UB-CASH DRAWER	350.00	
1040	GOV FUND CUSTODY	728,209.88	
1042	CITIBANK PMA LIQUID	18,790.21	
1120	INVESTMENTS	16,464,600.00	
	TOTAL CASH AND INVESTMENTS	20,685,641.70	.00
1121	MARKET ADJ		36,730.52
	TOTAL NON-CASH CURRENT ASSETS	.00	36,730.52
1122	NET PREMIUM-DISCOUNT	16,796.28	
	TOTAL CASH AND INVESTMENTS	16,796.28	.00
1140	PREPAID EXPENSE	1,124,088.91	
1155	DEPOSITS PJM	90,000.00	
1202	MISC RECEIVABLE	90,689.38	
1207	INTEREST RECEIVABLE	40,008.49	
1235	UNBILLED UTILITIES REC	3,552,292.38	
1250	INVENTORY	2,176,942.72	
1253	TRANSFORMERS	510,757.50	
1254	ELECTRIC METERS	23,357.51	
1525	STATE UTILITY TAX	79,246.29	
1526	STATE TAX - MARKET CUST	10,293.36	
1540	ELECTRIC ACCTS RECEIVABLE	2,857,972.30	
1545	ELECTRIC MARKET BASE A/R	371,260.36	
1730	ALLOWANCE FOR BAD DEBT		69,270.90
1735	ALLOWANCE OBSOLETE INV		13,277.75
	TOTAL NON-CASH CURRENT ASSETS	10,926,909.20	82,548.65
1801	CONSTRUCTION IN PROCESS	489,822.00	
1802	LAND	121,034.23	
1803	LEASHOLD EXCHANGE	8,014,166.61	
1804	STRUCTURES & IMPROVE	321,381.36	
1808	PLANT & IMPROVEMENTS	69,546,163.72	
1820	VEHICLES & EQUIPMENT	1,796,588.92	
1830	ACCUMULATED DEP V&E&LH		2,479,151.78
1831	ACCUMULATED DEP PLANT		27,305,138.14
	TOTAL NON-CURRENT ASSESTS	80,289,156.84	29,784,289.92
	TOTAL ASSETS	111,918,504.02	29,903,569.09
2010	ACCOUNTS PAYABLE		2,940,039.09
2012	WAGES PAYABLE		127,427.36
2013	COMP ABSENCES PAYABLE		184,570.84
2014	OTHER PAYABLE		218.29
2019	STATE EXCISE TAX PAYABLE		222,078.77
2115	UTILITY CUSTOMER DEPOSITS		85,869.84

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 21 - ELECTRIC UTILITY

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
TOTAL CURRENT LIABILITIES		.00	3,560,204.19
2122	IMRF NET PENSION LIAB		1,535,728.00
2128	UNAMORTIZED PREMIUM		274,912.60
2129	UNAMORT LOSS ON REF	1,359,804.63	
2131	G O BONDS PAYABLE		22,570,000.00
TOTAL LONG-TERM LIABILITIES		1,359,804.63	24,380,640.60
TOTAL LIABILITIES		1,359,804.63	27,940,844.79
3010	DEFERRED REVENUE		25,000.00
TOTAL DEFERRED EXPENSE/REVENUE		.00	25,000.00
3015	CONTRIBUTED CAPITAL		285,423.90
3025	FUND BALANCE/NET ASSETS		53,731,769.79
TOTAL FUND BALANCE		.00	54,017,193.69
TOTAL CONTROL ACCOUNTS		68,943,817.44	70,335,518.52
TOTAL EQUITIES		68,943,817.44	124,377,712.21
TOTAL ELECTRIC UTILITY		182,222,126.09	182,222,126.09

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CITY OF BATAVIA  
 PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 10  
 STATM11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

FUND - 30 - WATER UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	1,165,183.35	
1021	CASH - ILLINOIS FUNDS	150,124.93	
1022	DEPOSITS IN TRANSIT	7,026.56	
1023	E-PAY CASH	300.00	
1040	GOV FUND CUSTODY	208,867.60	
1042	CITIBANK PMA LIQUID	4,410.03	
1120	INVESTMENTS	1,745,800.00	
	TOTAL CASH AND INVESTMENTS	3,281,712.47	.00
1121	MARKET ADJ		9,506.25
	TOTAL NON-CASH CURRENT ASSETS	.00	9,506.25
1122	NET PREMIUM-DISCOUNT	8,036.70	
	TOTAL CASH AND INVESTMENTS	8,036.70	.00
1202	MISC RECEIVABLE	7,010.81	
1207	INTEREST RECEIVABLE	13,824.98	
1235	UNBILLED UTILITIES REC	295,242.38	
1625	WATER ACCTS RECEIVABLE	287,612.03	
1730	ALLOWANCE FOR BAD DEBT		11,173.45
	TOTAL NON-CASH CURRENT ASSETS	603,690.20	11,173.45
1801	CONSTRUCTION IN PROCESS	32,720.68	
1802	LAND	907,733.28	
1808	PLANT & IMPROVEMENTS	9,856,525.39	
1810	WELLS & EQUIPMENT	3,634,936.67	
1812	WATER MAINS	20,600,084.33	
1814	WATER STORAGE TOWERS	3,363,585.30	
1818	HYDRANTS & METERS	432,285.36	
1820	VEHICLES & EQUIPMENT	234,383.46	
1830	ACCUMULATED DEP V&E&LH		138,412.85
1831	ACCUMULATED DEP PLANT		13,720,974.01
	TOTAL NON-CURRENT ASSETS	39,062,254.47	13,859,386.86
	TOTAL ASSETS	42,955,693.84	13,880,066.56
1931	B-BOX DEPOSITS-WATER		2,025.00
1933	WATER METER DEPOSIT		1,025.00
	TOTAL DEPOSITS/ESCROWS	.00	3,050.00
2012	WAGES PAYABLE		57,372.41
2013	COMP ABSENCES PAYABLE		199,896.07
2036	RETAINAGE PAYABLE		20,240.54
2115	UTILITY CUSTOMER DEPOSITS		12,465.00
	TOTAL CURRENT LIABILITIES	.00	289,974.02
2122	IMRF NET PENSION LIAB		673,458.00
2127	ACCRUED INTEREST PAYABLE		13,124.58
2128	UNAMORTIZED PREMIUM		144,642.67

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FUND - 30 - WATER UTILITY

ACCOUNT - - - -	TITLE - - - -	DEBITS	CREDITS
2131	G O BONDS PAYABLE		3,155,000.00
2145	IEPA LOAN L17-2420		1,684,082.50
2146	IEPA LOAN L17-2546		261,882.21
2147	IEPA LOAN L17-2262		1,828,183.23
2148	IEPA LOAN L17-2304		947,366.35
	TOTAL LONG-TERM LIABILITIES	.00	8,707,739.54
	TOTAL LIABILITIES	.00	9,000,763.56
3015	CONTRIBUTED CAPITAL		7,830,831.98
3025	FUND BALANCE/NET ASSETS		12,032,850.51
	TOTAL FUND BALANCE	.00	19,863,682.49
	TOTAL CONTROL ACCOUNTS	6,285,151.42	6,496,332.65
	TOTAL EQUITIES	6,285,151.42	26,360,015.14
	TOTAL WATER UTILITY	49,240,845.26	49,240,845.26

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FUND - 31 - SEWER UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	1,835,098.70	
1021	CASH - ILLINOIS FUNDS	225,274.82	
1022	DEPOSITS IN TRANSIT	8,539.73	
1120	INVESTMENTS	500,000.00	
	TOTAL CASH AND INVESTMENTS	2,568,913.25	.00
1202	MISC RECEIVABLE	120.72	
1207	INTEREST RECEIVABLE	2,036.81	
1235	UNBILLED UTILITIES REC	389,440.07	
1725	SEWER ACCTS RECEIVABLE	364,770.29	
1730	ALLOWANCE FOR BAD DEBT		12,073.62
	TOTAL NON-CASH CURRENT ASSETS	756,367.89	12,073.62
1801	CONSTRUCTION IN PROCESS	908,167.03	
1802	LAND	89,066.12	
1809	SEWER LS & EQUIP	4,561,529.13	
1820	VEHICLES & EQUIPMENT	250,899.50	
1824	SEWAGE PLANT	23,482,019.61	
1826	SEWER MAINS	17,015,135.37	
1830	ACCUMULATED DEP V&E&LH		155,221.06
1831	ACCUMULATED DEP PLANT		21,131,891.84
	TOTAL NON-CURRENT ASSETS	46,306,816.76	21,287,112.90
	TOTAL ASSETS	49,632,097.90	21,299,186.52
2012	WAGES PAYABLE		50,988.43
2013	COMP ABSENCES PAYABLE		84,153.87
2115	UTILITY CUSTOMER DEPOSITS		12,288.76
	TOTAL CURRENT LIABILITIES	.00	147,431.06
2122	IMRF NET PENSION LIAB		546,230.00
2127	ACCRUED INTEREST PAYABLE		11,766.66
2128	UNAMORTIZED PREMIUM		95,828.75
2131	G O BONDS PAYABLE		3,530,000.00
2149	RECOVERY ZONE BONDS		510,762.72
	TOTAL LONG-TERM LIABILITIES	.00	4,694,588.13
	TOTAL LIABILITIES	.00	4,842,019.19
3015	CONTRIBUTED CAPITAL		14,069,329.64
3025	FUND BALANCE/NET ASSETS		9,084,527.52
	TOTAL FUND BALANCE	.00	23,153,857.16
	TOTAL CONTROL ACCOUNTS	8,334,806.25	8,671,841.28
	TOTAL EQUITIES	8,334,806.25	31,825,698.44
	TOTAL SEWER UTILITY	57,966,904.15	57,966,904.15

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 13  
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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 33 - FLOOD/BLDG PROJECTS FUND

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	414,026.14	
TOTAL CASH AND INVESTMENTS		414,026.14	.00
TOTAL ASSETS		414,026.14	.00
3025	FUND BALANCE/NET ASSETS		415,739.01
TOTAL FUND BALANCE		.00	415,739.01
TOTAL CONTROL ACCOUNTS		852,896.70	851,183.83
TOTAL EQUITIES		852,896.70	1,266,922.84
TOTAL FLOOD/BLDG PROJECTS FUND		1,266,922.84	1,266,922.84

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 41 - FIRE STATION DEBT SERVICE

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	4,900.90	
1025	CASH WITH FISCAL AGENT	601,725.00	
TOTAL CASH AND INVESTMENTS		606,625.90	.00
TOTAL ASSETS		606,625.90	.00
2131	G O BONDS PAYABLE		500,000.00
2135	BOND INTEREST PAYABLE		101,725.00
TOTAL LONG-TERM LIABILITIES		.00	601,725.00
TOTAL LIABILITIES		.00	601,725.00
3025	FUND BALANCE/NET ASSETS		4,900.90
TOTAL FUND BALANCE		.00	4,900.90
TOTAL CONTROL ACCOUNTS		708,450.00	708,450.00
TOTAL EQUITIES		708,450.00	713,350.90
TOTAL FIRE STATION DEBT SERVICE		1,315,075.90	1,315,075.90

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 42 - DEERPATH BRIDGE REHAB

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1209	GRANT RECEIVABLE	15,091.60	
	TOTAL NON-CASH CURRENT ASSETS	15,091.60	.00
	TOTAL ASSETS	15,091.60	.00
2410	DUE TO GENERAL FUND #10		15,091.60
	TOTAL DUE TO'S	.00	15,091.60
	TOTAL LIABILITIES	.00	15,091.60
	TOTAL CONTROL ACCOUNTS	551,520.00	551,520.00
	TOTAL EQUITIES	551,520.00	551,520.00
	TOTAL DEERPATH BRIDGE REHAB	566,611.60	566,611.60

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 43 - STREET IMP. NON-MFT

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	558,980.52	
1043	R-CASH TRAFFIC SIGNALS	265,597.70	
1044	R-CASH DEVELOPER FEES	62,500.00	
TOTAL	CASH AND INVESTMENTS	887,078.22	.00
1209	GRANT RECEIVABLE	127,754.38	
TOTAL	NON-CASH CURRENT ASSETS	127,754.38	.00
TOTAL	ASSETS	1,014,832.60	.00
2036	RETAINAGE PAYABLE		5,440.94
TOTAL	CURRENT LIABILITIES	.00	5,440.94
TOTAL	LIABILITIES	.00	5,440.94
3025	FUND BALANCE/NET ASSETS		1,008,657.65
TOTAL	FUND BALANCE	.00	1,008,657.65
TOTAL	CONTROL ACCOUNTS	3,615,970.69	3,616,704.70
TOTAL	EQUITIES	3,615,970.69	4,625,362.35
TOTAL	STREET IMP. NON-MFT	4,630,803.29	4,630,803.29

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 45 - SAFE ROUTES TO SCHOOL

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH		12,269.26
TOTAL CASH AND INVESTMENTS		.00	12,269.26
1209	GRANT RECEIVABLE	10,244.75	
TOTAL NON-CASH CURRENT ASSETS		10,244.75	.00
TOTAL ASSETS		10,244.75	12,269.26
TOTAL CONTROL ACCOUNTS		91,892.51	89,868.00
TOTAL EQUITIES		91,892.51	89,868.00
TOTAL SAFE ROUTES TO SCHOOL		102,137.26	102,137.26

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 48 - CITY HALL CAPITAL IMPROVE

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	738,190.49	
1120	INVESTMENTS	250,000.00	
TOTAL	CASH AND INVESTMENTS	988,190.49	.00
1202	MISC RECEIVABLE	250.00	
1207	INTEREST RECEIVABLE	833.68	
1212	LOAN RECEIVABLE	10,000.00	
TOTAL	NON-CASH CURRENT ASSETS	11,083.68	.00
TOTAL	ASSETS	999,274.17	.00
3025	FUND BALANCE/NET ASSETS		1,002,568.49
TOTAL	FUND BALANCE	.00	1,002,568.49
TOTAL	CONTROL ACCOUNTS	657,851.76	654,557.44
TOTAL	EQUITIES	657,851.76	1,657,125.93
TOTAL	CITY HALL CAPITAL IMPROVE	1,657,125.93	1,657,125.93

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CITY OF BATAVIA  
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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 56 - DONOVAN BRIDGE DS			
ACCOUNT - - - -	TITLE - - - -		
		DEBITS                      CREDITS	
1020	CASH	4,198.89	
1025	CASH WITH FISCAL AGENT	135,412.50	
TOTAL CASH AND INVESTMENTS		139,611.39	.00
1201	CURRENT PROPERTY TAX	149,904.63	
TOTAL NON-CASH CURRENT ASSETS		149,904.63	.00
TOTAL ASSETS		289,516.02	.00
2131	G O BONDS PAYABLE		120,000.00
2135	BOND INTEREST PAYABLE		15,412.50
TOTAL LONG-TERM LIABILITIES		.00	135,412.50
TOTAL LIABILITIES		.00	135,412.50
3010	DEFERRED REVENUE		149,904.63
TOTAL DEFERRED EXPENSE/REVENUE		.00	149,904.63
3025	FUND BALANCE/NET ASSETS		4,198.89
TOTAL FUND BALANCE		.00	4,198.89
TOTAL CONTROL ACCOUNTS		148,426.00	148,426.00
TOTAL EQUITIES		148,426.00	302,529.52
TOTAL DONOVAN BRIDGE DS		437,942.02	437,942.02

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 61 - TRUST & AGENCY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	110,817.67	
1023	E-PAY CASH	204.00	
TOTAL CASH AND INVESTMENTS		111,021.67	.00
TOTAL ASSETS		111,021.67	.00
1901	BATAVIA PARK DIST FEES		4,231.75
1902	BATAVIA SCHOOL DIST FEES		14,647.47
1903	POLICE DEPT-DRUG FUND		13,827.45
1904	FIRE DEPT DONATIONS		18,363.25
1908	ESDA DONATIONS		2,565.15
1909	KEY BOXES		3,416.43
1913	POLICE SUCICDE/STRESS		1,550.00
1916	BIKE COMMISSION DONAITONS		2,555.60
1917	POLICE DEPT DONATIONS		2,129.43
1918	WINDMILL MAINTENANCE FUND		2,770.57
1922	DUI FINES/PENALTIES		13,063.95
1924	TOBACCO GRANT (POLICE)		2,297.53
1928	POLICE NATIONAL NIGHT OUT		2,000.00
1929	DUI AFTER 6-1-08		27,150.12
1932	POLICE/SEX OFFENDERS REST		47.14
1936	ACCESS COMMITTEE		405.83
TOTAL DEPOSITS/ESCROWS		.00	111,021.67
TOTAL LIABILITIES		.00	111,021.67
TOTAL TRUST & AGENCY		111,021.67	111,021.67

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 62 - FIRE 2% FUND

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	49,683.42	
1120	INVESTMENTS	13,011.84	
TOTAL CASH AND INVESTMENTS		62,695.26	.00
1202	MISC RECEIVABLE	55,107.53	
TOTAL NON-CASH CURRENT ASSETS		55,107.53	.00
TOTAL ASSETS		117,802.79	.00
3025	FUND BALANCE/NET ASSETS		117,802.79
TOTAL FUND BALANCE		.00	117,802.79
TOTAL EQUITIES		.00	117,802.79
TOTAL FIRE 2% FUND		117,802.79	117,802.79

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 63 - SSA #55

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1214	CURRENT SSA TAX	8,800.06	
TOTAL NON-CASH	CURRENT ASSETS	8,800.06	.00
TOTAL ASSETS		8,800.06	.00
3010	DEFERRED REVENUE		8,800.06
TOTAL DEFERRED	EXPENSE/REVENUE	.00	8,800.06
TOTAL EQUITIES		.00	8,800.06
TOTAL SSA #55		8,800.06	8,800.06

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 64 - COMM DEVL ASST PROGRAM

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	289,436.74	
TOTAL CASH AND INVESTMENTS		289,436.74	.00
1202	MISC RECEIVABLE	2,189.36	
1212	LOAN RECEIVABLE	4,337.47	
TOTAL NON-CASH CURRENT ASSETS		6,526.83	.00
TOTAL ASSETS		295,963.57	.00
3025	FUND BALANCE/NET ASSETS		295,873.66
TOTAL FUND BALANCE		.00	295,873.66
TOTAL CONTROL ACCOUNTS		.00	89.91
TOTAL EQUITIES		.00	295,963.57
TOTAL COMM DEVL ASST PROGRAM		295,963.57	295,963.57

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 71 - PW CAPITAL DEVL

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	71,983.59	
1042	CITIBANK PMA LIQUID	2,907.10	
1120	INVESTMENTS	248,100.00	
TOTAL	CASH AND INVESTMENTS	322,990.69	.00
1207	INTEREST RECEIVABLE	560.43	
TOTAL	NON-CASH CURRENT ASSETS	560.43	.00
TOTAL	ASSETS	323,551.12	.00
3025	FUND BALANCE/NET ASSETS		549,214.74
TOTAL	FUND BALANCE	.00	549,214.74
TOTAL	CONTROL ACCOUNTS	714,573.62	488,910.00
TOTAL	EQUITIES	714,573.62	1,038,124.74
TOTAL	PW CAPITAL DEVL	1,038,124.74	1,038,124.74

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 25  
STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 72 - FIRE CAPITAL DEVL			
ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	266,414.30	
1040	GOV FUND CUSTODY	350.00	
1042	CITIBANK PMA LIQUID	8,408.42	
1120	INVESTMENTS	441,600.00	
TOTAL CASH AND INVESTMENTS		716,772.72	.00
1121	MARKET ADJ		914.00
1207	INTEREST RECEIVABLE	2,981.76	
TOTAL NON-CASH CURRENT ASSETS		2,981.76	914.00
TOTAL ASSETS		719,754.48	914.00
3025	FUND BALANCE/NET ASSETS		714,576.16
TOTAL FUND BALANCE		.00	714,576.16
TOTAL CONTROL ACCOUNTS		235,000.00	239,264.32
TOTAL EQUITIES		235,000.00	953,840.48
TOTAL FIRE CAPITAL DEVL		954,754.48	954,754.48

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 26  
STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 91 - GLTDAG

ACCOUNT	TITLE	DEBITS	CREDITS
2013	COMP ABSENCES PAYABLE		1,003,192.29
	TOTAL CURRENT LIABILITIES	.00	1,003,192.29
2122	IMRF NET PENSION LIAB		3,845,021.00
2123	FIRE NET PENSION LIAB		6,767,813.00
2124	POLICE NET PENSION LIAB		23,566,500.00
2128	UNAMORTIZED PREMIUM		325,015.57
2129	UNAMORT LOSS ON REF	393,060.89	
2131	G O BONDS PAYABLE		7,270,000.00
2133	NET OPEB OBLIGATION		453,305.00
	TOTAL LONG-TERM LIABILITIES	393,060.89	42,227,654.57
	TOTAL LIABILITIES	393,060.89	43,230,846.86
3009	DEFERRED OUTFLOW	3,234,570.00	
3011	DEFERRED INFLOW		1,536,947.00
	TOTAL DEFERRED EXPENSE/REVENUE	3,234,570.00	1,536,947.00
3025	FUND BALANCE/NET ASSETS	41,140,162.97	
	TOTAL FUND BALANCE	41,140,162.97	.00
	TOTAL EQUITIES	44,374,732.97	1,536,947.00
	TOTAL GLTDAG	44,767,793.86	44,767,793.86

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 4/16

FUND - 92 - GFAAG

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1801	CONSTRUCTION IN PROCESS	3,809,262.00	
1802	LAND	18,527,563.00	
1804	STRUCTURES & IMPROVE	20,674,857.00	
1806	MACHINERY & EQUIPMENT	5,774,139.00	
1807	INFRASTRUCTURE	69,600,905.00	
1834	ACCUM DEP STRUCTURES		5,378,109.00
1836	ACCUM DEP EQUIPMENT		2,850,203.00
1837	ACCUM DEP INFRASTRUCTURE		26,593,408.00
TOTAL NON-CURRENT ASSESTS		118,386,726.00	34,821,720.00
TOTAL ASSETS		118,386,726.00	34,821,720.00
3025	FUND BALANCE/NET ASSETS		83,565,006.00
TOTAL FUND BALANCE		.00	83,565,006.00
TOTAL EQUITIES		.00	83,565,006.00
TOTAL GFAAG		118,386,726.00	118,386,726.00
TOTAL REPORT		541,455,415.88	541,455,415.88

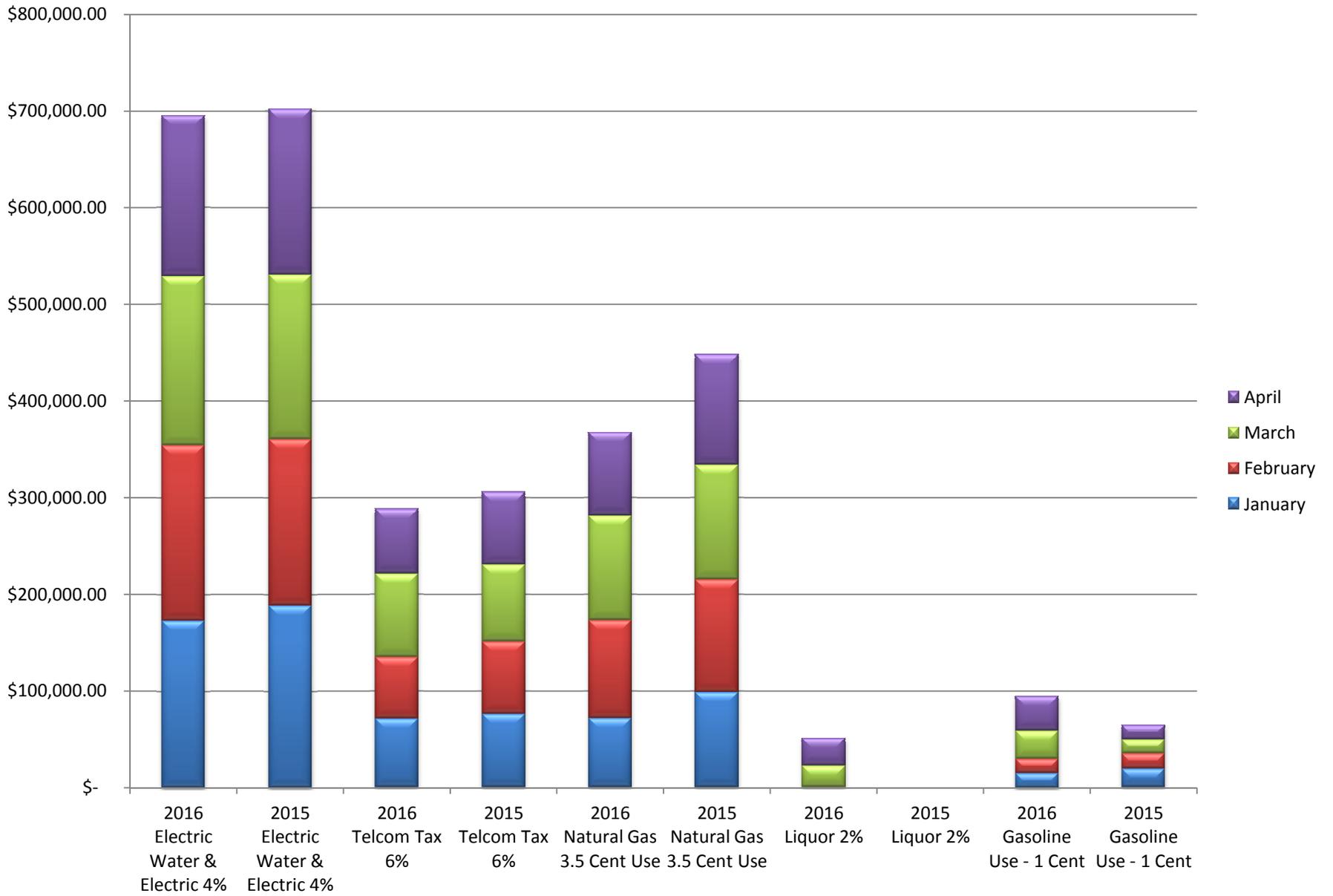








## Utility Taxes and Fees



SUNGARD PENTAMATION  
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CITY OF BATAVIA  
 REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
 REVCOMPI

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-10 GENERAL FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
4010	PROPERTY TAXES	3,600,068.00	.00	3,600,068.00	.00	4,001,143.00	.00	4,001,143.00	.00
4011	PENSION PROP TAXES	2,613,704.00	.00	2,613,704.00	.00	2,211,376.00	.00	2,211,376.00	.00
4015	SSA PROPERTY TAXES	6,000.00	.00	6,000.00	.00	6,000.00	.00	6,000.00	.00
4110	RETAIL SALES TAX	5,222,265.00	1,787,218.09	3,435,046.91	34.22	5,039,367.00	1,780,956.08	3,258,410.92	35.34
4111	HOMERULE SALES TAX	3,820,709.00	1,273,295.29	2,547,413.71	33.33	3,707,624.00	1,312,283.27	2,395,340.73	35.39
4115	SIMPLIFIED TELCOM	844,372.00	287,972.07	556,399.93	34.10	.00	.00	.00	.00
4120	ELEC FF & WATER TA	2,199,113.00	697,565.07	1,501,547.93	31.72	3,957,317.00	1,516,601.37	2,440,715.63	38.32
4121	LIQUOR TAX	300,000.00	48,201.45	251,798.55	16.07	.00	.00	.00	.00
4122	GASOLINE TAX	380,074.00	93,552.01	286,521.99	24.61	.00	.00	.00	.00
4123	NATURAL GAS TAX	661,478.00	367,525.80	293,952.20	55.56	.00	.00	.00	.00
4135	STATE USE TAX	515,000.00	266,456.19	248,543.81	51.74	463,601.00	182,308.32	281,292.68	39.32
4210	PERS. PROP. REPL. TAX	203,000.00	53,127.85	149,872.15	26.17	194,897.00	87,656.59	107,240.41	44.98
4220	INCOME TAX	2,525,000.00	953,414.05	1,571,585.95	37.76	2,505,214.00	949,006.37	1,556,207.63	37.88
4240	ROAD & BRIDGE TAX	34,300.00	.00	34,300.00	.00	34,500.00	.00	34,500.00	.00
4245	WASTE TRANSFER FEE	595,000.00	118,603.36	476,396.64	19.93	575,000.00	130,586.32	444,413.68	22.71
4251	BUSINESS LICENSES	61,000.00	32,294.00	28,706.00	52.94	58,050.00	51,125.00	6,925.00	88.07
TOTAL TAXES & FEES		23,581,083.00	5,979,225.23	17,601,857.77	25.36	22,754,089.00	6,010,523.32	16,743,565.68	26.42
4271	BUILDING PERMIT	245,000.00	89,898.00	155,102.00	36.69	195,000.00	82,418.80	112,581.20	42.27
4301	ENG PLAN REVIEW	15,000.00	1,270.00	13,730.00	8.47	10,890.00	619.87	10,270.13	5.69
4302	ENG INSPECT FEES	18,000.00	1,046.00	16,954.00	5.81	23,522.00	15.00	23,507.00	.06
4310	PLUMBING INSPECT	36,000.00	15,310.00	20,690.00	42.53	28,500.00	12,137.60	16,362.40	42.59
4316	PLANNING & ZONING	7,000.00	4,282.05	2,717.95	61.17	15,000.00	3,175.00	11,825.00	21.17
4318	SURVEY MONUMENTATI	2,500.00	.00	2,500.00	.00	11,025.00	.00	11,025.00	.00
4320	LEAF & BRUSH COLLE	361,500.00	120,876.45	240,623.55	33.44	270,500.00	90,556.00	179,944.00	33.48
4324	PAY IN LIEU OF TAX	17,200.00	.00	17,200.00	.00	16,500.00	.00	16,500.00	.00
4325	ROW FRANCHISE FEES	452,000.00	204,184.68	247,815.32	45.17	448,445.00	111,648.14	336,796.86	24.90
4330	SALE OF BURIAL LOT	15,000.00	6,800.00	8,200.00	45.33	15,000.00	3,350.00	11,650.00	22.33
4331	GRAVE OPENINGS	30,000.00	16,050.00	13,950.00	53.50	36,000.00	12,150.00	23,850.00	33.75
4332	CARE OF LOTS	12,000.00	4,050.00	7,950.00	33.75	12,000.00	2,450.00	9,550.00	20.42
4335	SALE OF CITY PROPE	.00	44,871.00	-44,871.00	.00	.00	.00	.00	.00
4341	ENG REIMBURSEMENTS	.00	-4,000.00	4,000.00	.00	.00	.00	.00	.00
TOTAL SERVICE CHGS		1,211,200.00	504,638.18	706,561.82	41.66	1,082,382.00	318,520.41	763,861.59	29.43
4351	FINES & FEES	180,000.00	103,531.44	76,468.56	57.52	185,000.00	60,369.49	124,630.51	32.63
4352	PARKING TICKETS	36,000.00	10,391.00	25,609.00	28.86	50,000.00	11,788.50	38,211.50	23.58
4355	POLICE REIMBURSEME	120,000.00	6,573.80	113,426.20	5.48	105,000.00	51,486.53	53,513.47	49.03
4370	B&C FIRE PROT DIST	242,000.00	1,483.44	240,516.56	.61	242,000.00	1,177.82	240,822.18	.49
4386	STATE MAINT. REIMB	45,000.00	.00	45,000.00	.00	43,609.00	11,174.25	32,434.75	25.62
TOTAL PUBLIC SAFETY		623,000.00	121,979.68	501,020.32	19.58	625,609.00	135,996.59	489,612.41	21.74
4397	REIMBURSEMENTS	85,000.00	62,026.18	22,973.82	72.97	80,000.00	19,646.69	60,353.31	24.56
4399	MISCELLANEOUS	150,000.00	43,401.25	106,598.75	28.93	130,000.00	119,645.20	10,354.80	92.03
4402	TOWNSHIP SHARE	60,000.00	3,831.36	56,168.64	6.39	64,000.00	3,752.33	60,247.67	5.86

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FUND-10 GENERAL FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
TOTAL OTHER REVENUES		295,000.00	109,258.79	185,741.21	37.04	274,000.00	143,044.22	130,955.78	52.21
4232	STATE&FED GRANTS	1,000.00	.00	1,000.00	.00	1,200.00	232.00	968.00	19.33
5000	INTEREST EARNINGS	35,000.00	12,607.32	22,392.68	36.02	32,000.00	12,910.56	19,089.44	40.35
TOTAL OTHER REVENUES		36,000.00	12,607.32	23,392.68	35.02	33,200.00	13,142.56	20,057.44	39.59
TOTAL GENERAL FUND		25,746,283.00	6,727,709.20	19,018,573.80	26.13	24,769,280.00	6,621,227.10	18,148,052.90	26.73

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FUND-11 T.I.F. DISTRICT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4012	TIF #1 PROPERTY TA	768,000.00	.00	768,000.00	.00	732,000.00	.00	732,000.00	.00
TOTAL TAXES & FEES		768,000.00	.00	768,000.00	.00	732,000.00	.00	732,000.00	.00
4397	REIMBURSEMENTS	68,382.00	3,918.84	64,463.16	5.73	91,293.00	31,165.67	60,127.33	34.14
4415	LOAN PROCEEDS	.00	.00	.00	.00	1,345,300.00	.00	1,345,300.00	.00
TOTAL OTHER REVENUES		68,382.00	3,918.84	64,463.16	5.73	1,436,593.00	31,165.67	1,405,427.33	2.17
4232	STATE&FED GRANTS	.00	.00	.00	.00	23,998.00	.00	23,998.00	.00
5000	INTEREST EARNINGS	.00	.00	.00	.00	50.00	19.58	30.42	39.16
TOTAL OTHER REVENUES		.00	.00	.00	.00	24,048.00	19.58	24,028.42	.08
TOTAL T.I.F. DISTRICT		836,382.00	3,918.84	832,463.16	.47	2,192,641.00	31,185.25	2,161,455.75	1.42

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FUND-12 TIF DISTRICT #3  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4013	TIF #3 PROPERTY TA	310,000.00	.00	310,000.00	.00	297,885.00	.00	297,885.00	.00
	TOTAL TAXES & FEES	310,000.00	.00	310,000.00	.00	297,885.00	.00	297,885.00	.00
4397	REIMBURSEMENTS	13,814.00	474.43	13,339.57	3.43	.00	143.13	-143.13	.00
	TOTAL OTHER REVENUES	13,814.00	474.43	13,339.57	3.43	.00	143.13	-143.13	.00
5000	INTEREST EARNINGS	.00	.00	.00	.00	.00	7.41	-7.41	.00
	TOTAL OTHER REVENUES	.00	.00	.00	.00	.00	7.41	-7.41	.00
	TOTAL TIF DISTRICT #3	323,814.00	474.43	323,339.57	.15	297,885.00	150.54	297,734.46	.05

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FUND-15 CITY'S HEALTH BENEFIT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4397	REIMBURSEMENTS	100,000.00	20,637.76	79,362.24	20.64	25,000.00	356,412.99	-331,412.99	1425.65
4419	FLEX CONTRIB	155,000.00	48,984.96	106,015.04	31.60	130,000.00	52,499.13	77,500.87	40.38
4420	CITY'S INS CONTRIB	3,154,629.00	911,565.46	2,243,063.54	28.90	2,858,918.00	920,626.28	1,938,291.72	32.20
4425	EMP INS CONTRIB	657,000.00	205,212.47	451,787.53	31.23	605,820.00	208,442.75	397,377.25	34.41
4430	NON-EMP INS PREM	83,120.00	34,949.21	48,170.79	42.05	172,894.00	57,045.21	115,848.79	32.99
TOTAL OTHER REVENUES		4,149,749.00	1,221,349.86	2,928,399.14	29.43	3,792,632.00	1,595,026.36	2,197,605.64	42.06
5000	INTEREST EARNINGS	5,500.00	789.97	4,710.03	14.36	4,000.00	5,571.08	-1,571.08	139.28
TOTAL OTHER REVENUES		5,500.00	789.97	4,710.03	14.36	4,000.00	5,571.08	-1,571.08	139.28
TOTAL CITY'S HEALTH BENEFIT		4,155,249.00	1,222,139.83	2,933,109.17	29.41	3,796,632.00	1,600,597.44	2,196,034.56	42.16

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FUND-18 STREET IMPRV/MFT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4230	MOTOR FUEL TAX	645,000.00	221,985.35	423,014.65	34.42	655,000.00	198,020.61	456,979.39	30.23
	TOTAL TAXES & FEES	645,000.00	221,985.35	423,014.65	34.42	655,000.00	198,020.61	456,979.39	30.23
5000	INTEREST EARNINGS	.00	115.41	-115.41	.00	750.00	24.74	725.26	3.30
	TOTAL OTHER REVENUES	.00	115.41	-115.41	.00	750.00	24.74	725.26	3.30
5543	FROM ST IMP NON-MF	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
	TOTAL INTERFUND	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
	TOTAL STREET IMPRV/MFT	645,000.00	222,100.76	422,899.24	34.43	655,750.00	228,985.85	426,764.15	34.92

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FUND-20 WORKMEN'S COMP BENEFITS  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4397	REIMBURSEMENTS	10,000.00	70,806.06	-60,806.06	708.06	5,000.00	35,984.48	-30,984.48	719.69
4420	CITY'S INS CONTRIB	428,875.00	142,958.36	285,916.64	33.33	529,920.00	176,640.00	353,280.00	33.33
TOTAL OTHER REVENUES		438,875.00	213,764.42	225,110.58	48.71	534,920.00	212,624.48	322,295.52	39.75
5000	INTEREST EARNINGS	4,500.00	2,878.35	1,621.65	63.96	1,000.00	2,166.69	-1,166.69	216.67
TOTAL OTHER REVENUES		4,500.00	2,878.35	1,621.65	63.96	1,000.00	2,166.69	-1,166.69	216.67
TOTAL WORKMEN'S COMP BENEFITS		443,375.00	216,642.77	226,732.23	48.86	535,920.00	214,791.17	321,128.83	40.08

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FUND-21 ELECTRIC UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	BUDGET	REVENUE	BALANCE	
4399	MISCELLANEOUS	15,000.00	5,126.84	9,873.16	30,000.00	5,253.86	24,746.14	17.51
TOTAL OTHER REVENUES		15,000.00	5,126.84	9,873.16	30,000.00	5,253.86	24,746.14	17.51
5000	INTEREST EARNINGS	75,000.00	22,610.11	52,389.89	65,000.00	32,981.25	32,018.75	50.74
TOTAL OTHER REVENUES		75,000.00	22,610.11	52,389.89	65,000.00	32,981.25	32,018.75	50.74
4505	RESIDENTIAL RATE 1	13,021,852.00	3,875,310.03	9,146,541.97	12,657,661.00	3,878,656.26	8,779,004.74	30.64
4510	GENERAL SERVICE RA	1,116,845.00	395,390.69	721,454.31	925,869.00	377,884.22	547,984.78	40.81
4515	COMMERICAL RATE 13	10,312,650.00	3,241,477.71	7,071,172.29	10,304,762.00	3,278,047.05	7,026,714.95	31.81
4517	DEMAND RATE 234	7,524,850.00	2,289,576.59	5,235,273.41	7,383,037.00	2,229,253.76	5,153,783.24	30.19
4520	HEAVY INDUST RATE	6,457,130.00	1,992,055.48	4,465,074.52	6,091,395.00	1,959,062.56	4,132,332.44	32.16
4522	DEMAND RATE 236	3,738,629.00	1,194,315.47	2,544,313.53	3,611,830.00	1,125,313.64	2,486,516.36	31.16
4523	ENERGY RATE 238	3,894,000.00	1,535,504.19	2,358,495.81	3,821,791.00	1,569,784.03	2,252,006.97	41.07
4524	DEMAND RATE 338	2,365,000.00	874,102.02	1,490,897.98	2,078,000.00	821,337.60	1,256,662.40	39.53
4525	STATE UTILITY TAX	1,490,000.00	455,168.86	1,034,831.14	1,475,000.00	502,731.89	972,268.11	34.08
4526	MARKET BASED RATES	3,150,000.00	813,891.06	2,336,108.94	2,600,000.00	1,055,320.83	1,544,679.17	40.59
4530	ELECTRIC SALES-PEN	160,000.00	52,072.25	107,927.75	152,000.00	64,064.87	87,935.13	42.15
4535	POLE LEASE/JOINT W	50,000.00	.00	50,000.00	67,700.00	.00	67,700.00	.00
4536	FIBER OPTIC REIMBU	27,000.00	7,791.00	19,209.00	23,400.00	15,491.00	7,909.00	66.20
4538	LABOR & MATERIALS	10,000.00	21,684.64	-11,684.64	15,000.00	20,238.59	-5,238.59	134.92
4539	DAMAGE CLAIMS	15,000.00	-1,607.96	16,607.96	20,000.00	.00	20,000.00	.00
4541	ELEC RECONNECTION	10,000.00	3,615.00	6,385.00	9,000.00	2,910.00	6,090.00	32.33
4543	DEVELOPERS-ELEC FE	100,000.00	18,903.54	81,096.46	50,000.00	64,610.59	-14,610.59	129.22
4548	ELECTRICAL SERV/PE	4,000.00	1,575.00	2,425.00	2,000.00	300.00	1,700.00	15.00
TOTAL ELECTRIC REVENUES		53,446,956.00	16,770,825.57	36,676,130.43	51,288,445.00	16,965,006.89	34,323,438.11	33.08
TOTAL ELECTRIC UTILITY		53,536,956.00	16,798,562.52	36,738,393.48	51,383,445.00	17,003,242.00	34,380,203.00	33.09

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FUND-30 WATER UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR				PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
4399	MISCELLANEOUS	136,000.00	33,024.04	102,975.96	24.28	125,000.00	40,783.74	84,216.26	32.63
TOTAL OTHER REVENUES		136,000.00	33,024.04	102,975.96	24.28	125,000.00	40,783.74	84,216.26	32.63
5000	INTEREST EARNINGS	12,000.00	10,378.13	1,621.87	86.48	8,500.00	8,342.63	157.37	98.15
TOTAL OTHER REVENUES		12,000.00	10,378.13	1,621.87	86.48	8,500.00	8,342.63	157.37	98.15
4610	RESIDENTIAL WATER	2,875,000.00	906,785.01	1,968,214.99	31.54	3,031,140.00	898,507.21	2,132,632.79	29.64
4615	COMMERCIAL WATER	1,210,000.00	370,429.83	839,570.17	30.61	1,227,294.00	368,263.46	859,030.54	30.01
4616	WATER PENALTIES	30,000.00	8,839.07	21,160.93	29.46	30,000.00	9,043.32	20,956.68	30.14
4625	LABOR & MATERIALS	2,500.00	-685.90	3,185.90	27.44	2,500.00	1,373.71	1,126.29	54.95
4630	STAND-BY WATER FEE	117,654.00	84,958.53	32,695.47	72.21	107,000.00	110,520.00	-3,520.00	103.29
4634	NON-METERED WATER	500.00	250.00	250.00	50.00	500.00	100.00	400.00	20.00
4640	SALE OF WATER METE	8,000.00	3,453.62	4,546.38	43.17	5,000.00	1,917.11	3,082.89	38.34
4644	WATER MAIN RECAPTU	1,200.00	.00	1,200.00	.00	1,500.00	4,650.00	-3,150.00	310.00
4645	WATER SERVICE INSP	700.00	350.00	350.00	50.00	500.00	140.00	360.00	28.00
4648	WATER CONNECTIONS	8,000.00	1,600.00	6,400.00	20.00	2,000.00	1,200.00	800.00	60.00
4650	WATER SUPPLY&TREAT	6,000.00	2,750.00	3,250.00	45.83	5,000.00	1,400.00	3,600.00	28.00
4667	SALE OF BULK WATER	5,000.00	195.32	4,804.68	3.91	7,500.00	411.42	7,088.58	5.49
TOTAL WATER FUND		4,264,554.00	1,378,925.48	2,885,628.52	32.33	4,419,934.00	1,397,526.23	3,022,407.77	31.62
TOTAL WATER UTILITY		4,412,554.00	1,422,327.65	2,990,226.35	32.23	4,553,434.00	1,446,652.60	3,106,781.40	31.77

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FUND-31 SEWER UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4750	IEPA LOAN PROCEEDS	2,000,000.00	.00	2,000,000.00	.00	2,200,000.00	.00	2,200,000.00	.00
5000	INTEREST EARNINGS	500.00	287.94	212.06	57.59	2,000.00	2,227.11	-227.11	111.36
TOTAL OTHER REVENUES		2,000,500.00	287.94	2,000,212.06	.01	2,202,000.00	2,227.11	2,199,772.89	.10
4710	RESIDENTIAL SEWER	3,345,000.00	1,112,459.92	2,232,540.08	33.26	3,324,945.00	1,069,017.83	2,255,927.17	32.15
4715	COMMERCIAL SEWER	1,490,000.00	512,795.91	977,204.09	34.42	1,462,400.00	443,597.41	1,018,802.59	30.33
4721	SEWER PENALTIES	31,500.00	10,738.63	20,761.37	34.09	31,500.00	10,647.46	20,852.54	33.80
4725	TREATMENT CHARGE	50,000.00	15,550.00	34,450.00	31.10	50,000.00	7,120.00	42,880.00	14.24
4730	SEWER RECAPTURE	10,000.00	.00	10,000.00	.00	3,300.00	6,850.00	-3,550.00	207.58
4735	SANITARY INSPECTIO	775.00	350.00	425.00	45.16	500.00	140.00	360.00	28.00
4740	SEWER CONNECTIONS	15,000.00	3,282.88	11,717.12	21.89	10,000.00	2,582.88	7,417.12	25.83
TOTAL SEWER FUND		4,942,275.00	1,655,177.34	3,287,097.66	33.49	4,882,645.00	1,539,955.58	3,342,689.42	31.54
TOTAL SEWER UTILITY		6,942,775.00	1,655,465.28	5,287,309.72	23.84	7,084,645.00	1,542,182.69	5,542,462.31	21.77

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FUND-33 FLOOD/BLDG PROJECTS FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
5000	INTEREST EARNINGS	.00	13.83	-13.83	.00	50.00	18.14	31.86	36.28
TOTAL OTHER REVENUES		.00	13.83	-13.83	.00	50.00	18.14	31.86	36.28
5510	FROM GENERAL #10	500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
TOTAL INTERFUND		500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
TOTAL FLOOD/BLDG PROJECTS FUND		500,000.00	13.83	499,986.17	.00	80,050.00	18.14	80,031.86	.02

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CITY OF BATAVIA  
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FUND-41 FIRE STATION DEBT SERVICE  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-5500 INTERFUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR		
			REVENUE	BALANCE	%	REVENUE	BALANCE	%
5510	FROM GENERAL #10	708,450.00	.00	708,450.00	.00	703,450.00	703,450.00	.00 100.00
TOTAL INTERFUND		708,450.00	.00	708,450.00	.00	703,450.00	703,450.00	.00 100.00
TOTAL FIRE STATION DEBT SERVICE		708,450.00	.00	708,450.00	.00	703,450.00	703,450.00	.00 100.00

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 ACCOUNTING PERIOD: 4/16

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-42 DEERPATH BRIDGE REHAB  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4232	STATE&FED GRANTS	465,093.00	.00	465,093.00	.00	.00	-6,000.00	6,000.00	.00
TOTAL OTHER REVENUES		465,093.00	.00	465,093.00	.00	.00	-6,000.00	6,000.00	.00
5543	FROM ST IMP NON-MF	86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL INTERFUND		86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL DEERPATH BRIDGE REHAB		551,520.00	.00	551,520.00	.00	.00	.00	.00	.00

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-43 STREET IMP. NON-MFT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4453	STREET RECAPTURE F	458,000.00	2,262.99	455,737.01	.49	68,326.00	-741.36	69,067.36	1.09
TOTAL OTHER REVENUES		458,000.00	2,262.99	455,737.01	.49	68,326.00	-741.36	69,067.36	1.09
4232	STATE&FED GRANTS	2,541,885.00	.00	2,541,885.00	.00	37,383.00	.00	37,383.00	.00
5000	INTEREST EARNINGS	.00	14.71	-14.71	.00	.00	94.83	-94.83	.00
TOTAL OTHER REVENUES		2,541,885.00	14.71	2,541,870.29	.00	37,383.00	94.83	37,288.17	.25
TOTAL STREET IMP. NON-MFT		2,999,885.00	2,277.70	2,997,607.30	.08	105,709.00	-646.53	106,355.53	.61

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FUND-45 SAFE ROUTES TO SCHOOL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
4232	STATE&FED GRANTS	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00
	TOTAL OTHER REVENUES	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00
	TOTAL SAFE ROUTES TO SCHOOL	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00

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 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-48 CITY HALL CAPITAL IMPROVE  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4397	REIMBURSEMENTS	3,000.00	.00	3,000.00	.00	3,000.00	.00	3,000.00	.00
	TOTAL OTHER REVENUES	3,000.00	.00	3,000.00	.00	3,000.00	.00	3,000.00	.00
5000	INTEREST EARNINGS	1,500.00	57.44	1,442.56	3.83	.00	4,664.62	-4,664.62	.00
	TOTAL OTHER REVENUES	1,500.00	57.44	1,442.56	3.83	.00	4,664.62	-4,664.62	.00
5510	FROM GENERAL #10	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
	TOTAL INTERFUND	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
	TOTAL CITY HALL CAPITAL IMPROVE	79,500.00	57.44	79,442.56	.07	78,000.00	4,664.62	73,335.38	5.98

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 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-56 DONOVAN BRIDGE DS  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4014	DEBT PROPERTY TAX	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00
	TOTAL TAXES & FEES	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00
	TOTAL DONOVAN BRIDGE DS	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00

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 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-64 COMM DEVL ASST PROGRAM  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4416	COM DEV LOW INTR L	.00	66.33	-66.33	.00	.00	214.05	-214.05	.00
	TOTAL OTHER REVENUES	.00	66.33	-66.33	.00	.00	214.05	-214.05	.00
5000	INTEREST EARNINGS	.00	23.58	-23.58	.00	.00	44.76	-44.76	.00
	TOTAL OTHER REVENUES	.00	23.58	-23.58	.00	.00	44.76	-44.76	.00
	TOTAL COMM DEVL ASST PROGRAM	.00	89.91	-89.91	.00	.00	258.81	-258.81	.00

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SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-71 PW CAPITAL DEVL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4406	PW CAP FEES	9,500.00	3,900.00	5,600.00	41.05	9,500.00	650.00	8,850.00	6.84
	TOTAL OTHER REVENUES	9,500.00	3,900.00	5,600.00	41.05	9,500.00	650.00	8,850.00	6.84
5000	INTEREST EARNINGS	100.00	10.00	90.00	10.00	100.00	6.21	93.79	6.21
	TOTAL OTHER REVENUES	100.00	10.00	90.00	10.00	100.00	6.21	93.79	6.21
5510	FROM GENERAL #10	275,000.00	.00	275,000.00	.00	270,000.00	.00	270,000.00	.00
	TOTAL INTERFUND	275,000.00	.00	275,000.00	.00	270,000.00	.00	270,000.00	.00
	TOTAL PW CAPITAL DEVL	284,600.00	3,910.00	280,690.00	1.37	279,600.00	656.21	278,943.79	.23

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SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-72 FIRE CAPITAL DEVL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR				
		BUDGET	REVENUE	BALANCE	BUDGET	REVENUE	BALANCE		
4407	FIRE CAP FEES	9,500.00	3,900.00	5,600.00	9,500.00	650.00	8,850.00	41.05	6.84
TOTAL OTHER REVENUES		9,500.00	3,900.00	5,600.00	9,500.00	650.00	8,850.00	41.05	6.84
5000	INTEREST EARNINGS	500.00	364.32	135.68	100.00	12.44	87.56	72.86	12.44
TOTAL OTHER REVENUES		500.00	364.32	135.68	100.00	12.44	87.56	72.86	12.44
5510	FROM GENERAL #10	225,000.00	.00	225,000.00	200,000.00	.00	200,000.00	.00	.00
TOTAL INTERFUND		225,000.00	.00	225,000.00	200,000.00	.00	200,000.00	.00	.00
TOTAL FIRE CAPITAL DEVL		235,000.00	4,264.32	230,735.68	209,600.00	662.44	208,937.56	1.81	.32
TOTAL REPORT		102,639,637.00	28,279,954.48	74,359,682.52	96,990,510.00	29,398,078.33	67,592,431.67	27.55	30.31

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	11,483,412.00	3,920,170.33	7,563,241.67	34.14	10,883,066.00	3,586,953.20	7,296,112.80	32.96
6102 OVERTIME	560,000.00	142,692.40	417,307.60	25.48	555,962.00	150,183.70	405,778.30	27.01
6103 DOUBLE TIME	89,000.00	27,176.60	61,823.40	30.54	89,000.00	61,775.49	27,224.51	69.41
6104 STAND-BY PAY	34,000.00	.00	34,000.00	.00	34,000.00	10,184.79	23,815.21	29.96
6105 OUTSIDE WORK	16,000.00	7,592.70	8,407.30	47.45	17,847.00	2,281.13	15,565.87	12.78
6107 PART TIME WA	612,108.00	195,673.08	416,434.92	31.97	578,527.00	189,166.88	389,360.12	32.70
TOTAL-6100 SALARY&WAGES	12,794,520.00	4,293,305.11	8,501,214.89	33.56	12,158,402.00	4,000,545.19	8,157,856.81	32.90
6120 GROUP INSURA	2,398,200.00	681,316.72	1,716,883.28	28.41	2,191,111.00	694,180.81	1,496,930.19	31.68
6121 IMRF-CITY %	668,428.00	206,194.11	462,233.89	30.85	646,452.00	200,999.81	445,452.19	31.09
6122 CITY FICA&ME	539,105.00	170,537.05	368,567.95	31.63	516,723.00	162,649.32	354,073.68	31.48
6123 CITY PENSION	2,623,931.00	3,540.15	2,620,390.85	.13	2,221,354.00	3,453.84	2,217,900.16	.16
6125 STATE UNEMPL	.00	852.00	-852.00	.00	.00	.00	.00	.00
6126 WORKERS COMP	287,875.00	95,958.28	191,916.72	33.33	353,920.00	117,973.40	235,946.60	33.33
6127 WORK COMP-PO	2,550.00	2,550.00	.00	100.00	3,000.00	2,550.00	450.00	85.00
TOTAL-6119 BENEFIT COST	6,520,089.00	1,160,948.31	5,359,140.69	17.81	5,932,560.00	1,181,807.18	4,750,752.82	19.92
6201 POLICE & FIR	15,100.00	1,859.90	13,240.10	12.32	39,150.00	3,064.54	36,085.46	7.83
6202 MEAL ALLOWAN	1,350.00	209.65	1,140.35	15.53	2,500.00	360.09	2,139.91	14.40
6203 MEDICAL EXAM	12,276.00	1,568.00	10,708.00	12.77	12,000.00	3,351.00	8,649.00	27.93
6204 EMP RECRUITM	33,140.00	9,472.45	23,667.55	28.58	1,500.00	928.65	571.35	61.91
6205 MEMBERSHIP	37,135.00	16,852.31	20,282.69	45.38	37,642.00	14,638.56	23,003.44	38.89
6207 EMPLOYEE REC	22,900.00	3,718.44	19,181.56	16.24	25,000.00	2,267.45	22,732.55	9.07
6209 EMS TRAINING	2,100.00	580.75	1,519.25	27.65	2,400.00	186.75	2,213.25	7.78
6210 TRAINING	93,549.00	6,764.80	86,784.20	7.23	91,589.00	10,785.53	80,803.47	11.78
6211 TRAVEL-MILES	2,975.00	266.10	2,708.90	8.94	3,750.00	322.59	3,427.41	8.60
6213 FIRE PREV TR	1,400.00	24.88	1,375.12	1.78	1,330.00	.00	1,330.00	.00
TOTAL-6200 EMPLOYEE DEV	221,925.00	41,317.28	180,607.72	18.62	216,861.00	35,905.16	180,955.84	16.56
6215 RESOURCE MAT	7,514.00	1,847.24	5,666.76	24.58	7,289.00	2,179.28	5,109.72	29.90
6225 POSTAGE-SHIP	74,660.00	22,821.15	51,838.85	30.57	70,050.00	17,757.75	52,292.25	25.35
6230 OFFICE SUPPL	57,805.00	13,750.39	44,054.61	23.79	53,300.00	13,927.46	39,372.54	26.13
6231 SOFTWARE	67,045.00	15,989.00	51,056.00	23.85	42,300.00	7,101.00	35,199.00	16.79
6232 COMPUTER SUP	3,000.00	.00	3,000.00	.00	3,000.00	768.91	2,231.09	25.63
6233 VEHICLE & EQ	94,900.00	20,395.33	74,504.67	21.49	84,900.00	29,872.87	55,027.13	35.19
6235 PRINTING & P	38,560.00	15,079.13	23,480.87	39.11	39,000.00	11,444.70	27,555.30	29.35
6237 COMMUNICATIO	14,500.00	2,805.50	11,694.50	19.35	12,600.00	539.92	12,060.08	4.29
6239 INVESTIGATIV	3,500.00	2,099.36	2,400.64	31.41	3,000.00	573.13	2,426.87	19.10
6240 MATERIALS	100,000.00	17,494.16	82,505.84	17.49	100,000.00	17,969.42	82,030.58	17.97
6241 FUEL	199,900.00	30,689.28	169,210.72	15.35	246,655.00	50,241.36	196,413.64	20.37
6242 PATROL SUPPL	5,200.00	656.42	4,543.58	12.62	4,900.00	166.58	4,733.42	3.40
6243 SALT & DE-IC	285,000.00	87,260.60	197,739.40	30.62	330,000.00	63,459.27	266,540.73	19.23
6245 ADS/NOTICES	8,800.00	4,354.70	4,445.30	49.49	7,150.00	1,939.15	5,210.85	27.12
6246 COMMUNITY RE	1,000.00	1,562.15	-562.15	156.22	1,325.00	523.00	802.00	39.47
6247 AMMUNITION/S	15,470.00	13,254.40	2,215.60	85.68	19,310.00	2,065.45	17,244.55	10.70

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	CURRENT YEAR				PRIOR YEAR				
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%	
6250	PHONE	73,714.00	20,280.28	53,433.72	27.51	75,824.00	20,008.70	55,815.30	26.39
6251	PUBLIC EDUCA	2,500.00	58.43	2,441.57	2.34	3,900.00	40.35	3,859.65	1.03
6253	HAZ-MAT SUPP	2,500.00	.00	2,500.00	.00	2,500.00	244.46	2,255.54	9.78
6255	CLOTHING & U	102,641.00	26,860.28	75,780.72	26.17	100,028.00	24,593.89	75,434.11	24.59
6256	RESCUE MATER	10,000.00	1,268.48	8,731.52	12.68	10,000.00	2,547.09	7,452.91	25.47
6257	MEDICAL SUPP	6,600.00	936.00	5,664.00	14.18	6,600.00	458.54	6,141.46	6.95
6259	MEALS & REFR	6,000.00	1,745.08	4,254.92	29.08	6,400.00	1,141.70	5,258.30	17.84
6260	UTILITIES	186,700.00	42,841.47	143,858.53	22.95	180,300.00	43,877.84	136,422.16	24.34
6261	SAFETY SUPPL	3,000.00	1,320.25	1,679.75	44.01	2,500.00	642.86	1,857.14	25.71
6264	GENERAL SUPP	55,800.00	14,732.67	41,067.33	26.40	52,500.00	15,890.99	36,609.01	30.27
6276	OTHER EQUIPM	44,911.00	7,576.78	37,334.22	16.87	52,208.00	11,068.01	41,139.99	21.20
6286	LANDFILL FEE	9,000.00	46.66	8,953.34	.52	9,000.00	2,703.49	6,296.51	30.04
6288	RECORDING FE	2,500.00	521.70	1,978.30	20.87	1,700.00	336.00	1,364.00	19.76
6293	ORNAMENTAL S	25,000.00	7,448.69	17,551.31	29.79	17,000.00	723.74	16,276.26	4.26
TOTAL-6214	COMMODITIES	1,507,720.00	374,695.58	1,133,024.42	24.85	1,545,239.00	344,806.91	1,200,432.09	22.31
6310	R&M-VEHICLE	162,800.00	21,482.06	141,317.94	13.20	157,800.00	28,102.50	129,697.50	17.81
6315	R&M-BUILDING	179,200.00	36,959.63	142,240.37	20.62	195,400.00	43,168.55	152,231.45	22.09
6320	RENTAL FEES	4,850.00	696.80	4,153.20	14.37	8,500.00	1,145.30	7,354.70	13.47
6325	R&M OFFICE E	41,075.00	2,681.29	38,393.71	6.53	30,900.00	4,141.04	26,758.96	13.40
6340	R&M FIELD EQ	38,750.00	10,775.98	27,974.02	27.81	43,800.00	7,399.38	36,400.62	16.89
TOTAL-6300	REPAIR&MAINT	426,675.00	72,595.76	354,079.24	17.01	436,400.00	83,956.77	352,443.23	19.24
6354	PLUMBING INS	35,000.00	8,180.00	26,820.00	23.37	28,000.00	9,430.00	18,570.00	33.68
6355	PROFESSIONAL	1,820,399.00	394,773.47	1,425,625.53	21.69	1,767,189.00	348,311.14	1,418,877.86	19.71
6356	MOSQUITO ABA	55,000.00	610.00	54,390.00	1.11	55,000.00	7,724.03	47,275.97	14.04
6357	FORESTRY	183,000.00	56,756.19	126,243.81	31.01	175,000.00	50,139.07	124,860.93	28.65
6358	LEGAL FEES	159,900.00	37,516.13	122,383.87	23.46	175,000.00	33,774.84	141,225.16	19.30
6359	BATV- 60% RO	180,800.00	34,634.14	146,165.86	19.16	179,378.00	31,682.42	147,695.58	17.66
6363	RIDE IN KANE	120,000.00	15,568.44	104,431.56	12.97	128,000.00	.00	128,000.00	.00
6375	SOFTWARE SUP	156,270.00	90,327.72	65,942.28	57.80	147,850.00	84,813.16	63,036.84	57.36
TOTAL-6350	PROFESSIONAL	2,710,369.00	638,366.09	2,072,002.91	23.55	2,655,417.00	565,874.66	2,089,542.34	21.31
6405	TECHNOLOGY E	188,225.00	40,945.01	147,279.99	21.75	77,200.00	307.13	76,892.87	.40
6450	VEHICLES	128,100.00	17,043.00	111,057.00	13.30	92,511.00	19,223.99	73,287.01	20.78
TOTAL-6400	CAPITAL	316,325.00	57,988.01	258,336.99	18.33	169,711.00	19,531.12	150,179.88	11.51
6505	GENERAL LIAB	188,285.00	163,110.62	25,174.38	86.63	264,382.00	111,373.13	153,008.87	42.13
TOTAL-6500	INSURANCE	188,285.00	163,110.62	25,174.38	86.63	264,382.00	111,373.13	153,008.87	42.13
6625	BAD DEBT EXP	7,200.00	1,461.22	5,738.78	20.29	7,500.00	1,440.08	6,059.92	19.20
6628	UTILITY ADMI	-940,000.00	-313,333.36	-626,666.64	33.33	-1,186,182.00	-295,394.00	-890,788.00	24.90
6653	RECRUTING/RE	1,264,167.00	486,371.50	777,795.50	38.47	1,264,167.00	.00	1,264,167.00	.00
TOTAL-6700	OTHER EXPENS	331,367.00	174,499.36	156,867.64	52.66	85,485.00	-293,953.92	379,438.92	343.87

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-7000 INTERFUND

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
7033 TO DRAINAGE	500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
7041 TO FIRE DEBT	708,450.00	.00	708,450.00	.00	703,450.00	703,450.00	.00	100.00
7048 TO CTY HALL	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
7071 TO PW CAPITA	275,000.00	.00	275,000.00	.00	270,000.00	.00	270,000.00	.00
7072 TO FIRE CAPI	225,000.00	.00	225,000.00	.00	200,000.00	.00	200,000.00	.00
TOTAL-7000 INTERFUND	1,783,450.00	.00	1,783,450.00	.00	1,328,450.00	703,450.00	625,000.00	52.95
TOTAL-10 GENERAL FUND	26,800,725.00	6,976,826.12	19,823,898.88	26.03	24,792,907.00	6,753,296.20	18,039,610.80	27.24

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FUND-11 T.I.F. DISTRICT  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6260 UTILITIES	14,000.00	3,108.85	10,891.15	22.21	14,000.00	4,722.13	9,277.87	33.73
TOTAL-6214 COMMODITIES	14,000.00	3,108.85	10,891.15	22.21	14,000.00	4,722.13	9,277.87	33.73
6355 PROFESSIONAL	200,450.00	12,395.02	188,054.98	6.18	210,500.00	101,484.30	109,015.70	48.21
TOTAL-6350 PROFESSIONAL	200,450.00	12,395.02	188,054.98	6.18	210,500.00	101,484.30	109,015.70	48.21
6420 GRANTS & RED	300,000.00	.00	300,000.00	.00	300,000.00	.00	300,000.00	.00
6472 BUILDING IMP	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
6474 INFRASTRUCTU	.00	96,857.06	-96,857.06	.00	2,248,935.00	21,970.56	2,226,964.44	.98
TOTAL-6400 CAPITAL	300,000.00	96,857.06	203,142.94	32.29	2,558,935.00	21,970.56	2,536,964.44	.86
6605 OTHER EXPENS	280,000.00	.00	280,000.00	.00	.00	.00	.00	.00
TOTAL-6700 OTHER EXPENS	280,000.00	.00	280,000.00	.00	.00	.00	.00	.00
TOTAL-11 T.I.F. DISTR	794,450.00	112,360.93	682,089.07	14.14	2,783,435.00	128,176.99	2,655,258.01	4.60

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FUND-12 TIF DISTRICT #3  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6420 GRANTS & RED	.00	.00	.00	.00	.00	38,500.00	-38,500.00	.00
6474 INFRASTRUCTU	100,000.00	.00	100,000.00	.00	595,000.00	.00	595,000.00	.00
TOTAL-6400 CAPITAL	100,000.00	.00	100,000.00	.00	595,000.00	38,500.00	556,500.00	6.47
6605 OTHER EXPENS	220,000.00	.00	220,000.00	.00	.00	.00	.00	.00
TOTAL-6700 OTHER EXPENS	220,000.00	.00	220,000.00	.00	.00	.00	.00	.00
TOTAL-12 TIF DISTRICT	320,000.00	.00	320,000.00	.00	595,000.00	38,500.00	556,500.00	6.47

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FUND-15 CITY'S HEALTH BENEFIT  
 1ST SUBTOTAL-6119 BENEFIT COSTS

ACCOUNT	CURRENT YEAR				PRIOR YEAR				
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%	
6128	LIFE INS PRE	53,000.00	19,944.80	33,055.20	37.63	50,000.00	14,470.25	35,529.75	28.94
6130	STOP LOSS PR	385,000.00	158,115.33	226,884.67	41.07	276,500.00	77,637.14	198,862.86	28.08
6131	CLAIMS PAID	3,750,000.00	1,743,411.34	2,006,588.66	46.49	3,300,000.00	1,685,709.96	1,614,290.04	51.08
6132	WELL VISION	32,500.00	9,346.02	23,153.98	28.76	30,250.00	9,194.82	21,055.18	30.40
6133	FLEX PLAN SE	155,000.00	92,298.91	62,701.09	59.55	130,000.00	80,850.76	49,149.24	62.19
6134	PPO PREMIUM	34,500.00	13,519.20	20,980.80	39.19	34,500.00	10,744.00	23,756.00	31.14
6135	HEALTH CARE	35,000.00	.00	35,000.00	.00	35,000.00	.00	35,000.00	.00
6136	WELLNESS INI	1,800.00	.00	1,800.00	.00	5,000.00	.00	5,000.00	.00
TOTAL-6119	BENEFIT COST	4,446,800.00	2,036,635.60	2,410,164.40	45.80	3,861,250.00	1,878,606.93	1,982,643.07	48.65
6355	PROFESSIONAL	100,340.00	32,328.10	68,011.90	32.22	.00	.00	.00	.00
TOTAL-6350	PROFESSIONAL	100,340.00	32,328.10	68,011.90	32.22	.00	.00	.00	.00
TOTAL-15	CITY'S HEALT	4,547,140.00	2,068,963.70	2,478,176.30	45.50	3,861,250.00	1,878,606.93	1,982,643.07	48.65

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FUND-18 STREET IMPRV/MFT  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6471 STREET MAINT	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00
TOTAL-6400 CAPITAL	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00
TOTAL-18 STREET IMPRV	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00

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FUND-20 WORKMEN'S COMP BENEFITS  
 1ST SUBTOTAL-6119 BENEFIT COSTS

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6130 STOP LOSS PR	80,000.00	68,625.56	11,374.44	85.78	80,000.00	60,472.30	19,527.70	75.59
6146 CLAIMS PAID	500,000.00	299,257.44	200,742.56	59.85	500,000.00	125,744.97	374,255.03	25.15
TOTAL-6119 BENEFIT COST	580,000.00	367,883.00	212,117.00	63.43	580,000.00	186,217.27	393,782.73	32.11
6203 MEDICAL EXAM	25,000.00	17,382.00	7,618.00	69.53	28,400.00	.00	28,400.00	.00
TOTAL-6200 EMPLOYEE DEV	25,000.00	17,382.00	7,618.00	69.53	28,400.00	.00	28,400.00	.00
6355 PROFESSIONAL	13,000.00	6,000.00	7,000.00	46.15	.00	.00	.00	.00
TOTAL-6350 PROFESSIONAL	13,000.00	6,000.00	7,000.00	46.15	.00	.00	.00	.00
TOTAL-20 WORKMEN'S CO	618,000.00	391,265.00	226,735.00	63.31	608,400.00	186,217.27	422,182.73	30.61

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FUND-21 ELECTRIC UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	1,966,144.00	619,292.02	1,346,851.98	31.50	1,826,810.00	583,255.57	1,243,554.43	31.93
6102 OVERTIME	51,100.00	11,907.08	39,192.92	23.30	51,000.00	9,063.90	41,936.10	17.77
6103 DOUBLE TIME	37,000.00	9,413.44	27,586.56	25.44	37,500.00	7,624.75	29,875.25	20.33
6104 STAND-BY PAY	53,100.00	.00	53,100.00	.00	53,200.00	16,458.66	36,741.34	30.94
6107 PART TIME WA	85,000.00	28,465.20	56,534.80	33.49	98,000.00	30,108.39	67,891.61	30.72
TOTAL-6100 SALARY&WAGES	2,192,344.00	669,077.74	1,523,266.26	30.52	2,066,510.00	646,511.27	1,419,998.73	31.29
6120 GROUP INSURA	400,326.00	120,872.42	279,453.58	30.19	343,979.00	115,114.12	228,864.88	33.47
6121 IMRF-CITY %	276,694.00	79,469.89	197,224.11	28.72	259,056.00	76,942.95	182,113.05	29.70
6122 CITY FICA&ME	167,714.00	48,216.07	119,497.93	28.75	158,088.00	46,892.31	111,195.69	29.66
6126 WORKERS COMP	115,000.00	38,333.36	76,666.64	33.33	144,000.00	48,000.00	96,000.00	33.33
TOTAL-6119 BENEFIT COST	959,734.00	286,891.74	672,842.26	29.89	905,123.00	286,949.38	618,173.62	31.70
6205 MEMBERSHIP	15,000.00	12,317.55	2,682.45	82.12	31,500.00	29,888.55	1,611.45	94.88
6210 TRAINING	8,000.00	1,328.75	6,671.25	16.61	13,500.00	400.00	13,100.00	2.96
TOTAL-6200 EMPLOYEE DEV	23,000.00	13,646.30	9,353.70	59.33	45,000.00	30,288.55	14,711.45	67.31
6225 POSTAGE-SHIP	3,000.00	1,844.00	1,156.00	61.47	2,000.00	141.64	1,858.36	7.08
6230 OFFICE SUPPL	1,500.00	519.20	980.80	34.61	1,700.00	728.18	971.82	42.83
6233 VEHICLE & EQ	8,000.00	3,117.83	4,882.17	38.97	8,000.00	1,785.91	6,214.09	22.32
6237 COMMUNICATIO	3,000.00	.00	3,000.00	.00	53,000.00	84.60	52,915.40	.16
6240 MATERIALS	6,500.00	1,233.88	5,266.12	18.98	6,000.00	1,348.14	4,651.86	22.47
6241 FUEL	22,200.00	4,046.44	18,153.56	18.23	28,850.00	5,256.66	23,593.34	18.22
6245 ADS/NOTICES	.00	.00	.00	.00	.00	83.40	-83.40	.00
6250 PHONE	27,000.00	8,120.62	18,879.38	30.08	26,500.00	6,487.09	20,012.91	24.48
6255 CLOTHING & U	11,500.00	1,987.68	9,512.32	17.28	14,700.00	1,085.32	13,614.68	7.38
6259 MEALS & REFR	800.00	225.80	574.20	28.23	800.00	170.53	629.47	21.32
6260 UTILITIES	52,500.00	13,635.50	38,864.50	25.97	45,000.00	15,010.18	29,989.82	33.36
6261 SAFETY SUPPL	6,500.00	510.94	5,989.06	7.86	5,000.00	1,502.39	3,497.61	30.05
6264 GENERAL SUPP	123,500.00	44,602.93	78,897.07	36.12	139,000.00	25,705.27	113,294.73	18.49
6276 OTHER EQUIPM	10,000.00	.00	10,000.00	.00	20,000.00	.00	20,000.00	.00
6286 LANDFILL FEE	8,000.00	46.67	7,953.33	.58	6,500.00	2,703.49	3,796.51	41.59
TOTAL-6214 COMMODITIES	284,000.00	79,891.49	204,108.51	28.13	357,050.00	62,092.80	294,957.20	17.39
6310 R&M-VEHICLE	8,000.00	1,927.98	6,072.02	24.10	10,500.00	1,521.76	8,978.24	14.49
6315 R&M-BUILDING	40,000.00	3,697.45	36,302.55	9.24	30,000.00	9,779.21	20,220.79	32.60
6322 R&M DISTRIBU	234,000.00	6,452.43	227,547.57	2.76	135,000.00	16,240.00	118,760.00	12.03
6340 R&M FIELD EQ	30,000.00	1,416.83	28,583.17	4.72	30,000.00	5,086.69	24,913.31	16.96
TOTAL-6300 REPAIR&MAINT	312,000.00	13,494.69	298,505.31	4.33	205,500.00	32,627.66	172,872.34	15.88
6355 PROFESSIONAL	301,612.00	50,091.39	251,520.61	16.61	292,650.00	22,179.13	270,470.87	7.58
6357 FORESTRY	150,000.00	.00	150,000.00	.00	135,000.00	.00	135,000.00	.00
6380 JULIE LOCATI	3,000.00	2,109.78	890.22	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	454,612.00	52,201.17	402,410.83	11.48	429,650.00	24,180.54	405,469.46	5.63

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FUND-21 ELECTRIC UTILITY  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6410 CAPITAL SUPP	274,000.00	79,161.10	194,838.90	28.89	450,000.00	6,340.20	443,659.80	1.41
6411 ELEC POLES	150,500.00	7,656.39	142,843.61	5.09	215,000.00	1,255.28	213,744.72	.58
6412 ELEC METERS	100,000.00	40,387.51	59,612.49	40.39	60,000.00	45,302.78	14,697.22	75.50
6416 ELEC WIRE	334,500.00	72,742.06	261,757.94	21.75	295,000.00	1,736.45	293,263.55	.59
6435 CAP CONTRACT	1,306,000.00	8,711.15	1,297,288.85	.67	1,445,000.00	6,108.25	1,438,891.75	.42
6450 VEHICLES	235,000.00	198,123.00	36,877.00	84.31	245,000.00	.00	245,000.00	.00
6452 TRANSFORMERS	454,000.00	26,525.19	427,474.81	5.84	165,000.00	6,210.02	158,789.98	3.76
6455 PRIVATE USE	110,000.00	.00	110,000.00	.00	.00	.00	.00	.00
TOTAL-6400 CAPITAL	2,964,000.00	433,306.40	2,530,693.60	14.62	2,875,000.00	66,952.98	2,808,047.02	2.33
6505 GENERAL LIAB	75,000.00	56,283.69	18,716.31	75.04	96,186.00	51,914.33	44,271.67	53.97
TOTAL-6500 INSURANCE	75,000.00	56,283.69	18,716.31	75.04	96,186.00	51,914.33	44,271.67	53.97
6601 PRINCIPAL	710,000.00	.00	710,000.00	.00	680,000.00	.00	680,000.00	.00
6602 INTEREST EXP	994,336.00	.00	994,336.00	.00	1,021,806.00	.00	1,021,806.00	.00
TOTAL-6600 DEBT SERVICE	1,704,336.00	.00	1,704,336.00	.00	1,701,806.00	.00	1,701,806.00	.00
6625 BAD DEBT EXP	60,000.00	19,844.69	40,155.31	33.07	60,000.00	16,585.70	43,414.30	27.64
6629 W&S METERING	-275,000.00	-91,666.64	-183,333.36	33.33	-275,570.00	-91,856.64	-183,713.36	33.33
6630 GF ADMINISTR	.00	.00	.00	.00	300,000.00	.00	300,000.00	.00
6708 PP-CAPACITY	25,444,162.00	8,614,463.60	16,829,698.40	33.86	25,347,825.00	8,426,393.86	16,921,431.14	33.24
6710 PP-ENERGY	13,750,000.00	3,196,308.97	10,553,691.03	23.25	13,842,807.00	4,233,830.45	9,608,976.55	30.59
6711 PJM TRANSMIS	3,185,000.00	1,568,664.16	1,616,335.84	49.25	2,450,000.00	683,165.49	1,766,834.51	27.88
6712 ANCILLARY SE	300,000.00	39,640.42	260,359.58	13.21	125,000.00	39,000.00	86,000.00	31.20
6720 STATE EXCISE	1,490,000.00	454,813.02	1,035,186.98	30.52	1,475,000.00	490,347.42	984,652.58	33.24
TOTAL-6700 OTHER EXPENS	43,954,162.00	13,802,068.22	30,152,093.78	31.40	43,325,062.00	13,797,466.28	29,527,595.72	31.85
TOTAL-21 ELECTRIC UTI	52,923,188.00	15,406,861.44	37,516,326.56	29.11	52,006,887.00	14,998,983.79	37,007,903.21	28.84

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FUND-30 WATER UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	764,216.00	275,529.31	488,686.69	36.05	720,542.00	253,368.59	467,173.41	35.16
6102 OVERTIME	46,000.00	9,123.17	36,876.83	19.83	37,300.00	22,914.44	14,385.56	61.43
6103 DOUBLE TIME	30,000.00	11,511.95	18,488.05	38.37	29,000.00	12,185.89	16,814.11	42.02
6104 STAND-BY PAY	38,800.00	.00	38,800.00	.00	37,800.00	13,515.32	24,284.68	35.75
6107 PART TIME WA	4,500.00	.00	4,500.00	.00	8,200.00	.00	8,200.00	.00
TOTAL-6100 SALARY&WAGES	883,516.00	296,164.43	587,351.57	33.52	832,842.00	301,984.24	530,857.76	36.26
6120 GROUP INSURA	196,092.00	59,889.53	136,202.47	30.54	172,609.00	60,996.95	111,612.05	35.34
6121 IMRF-CITY %	115,415.00	36,691.72	78,723.28	31.79	108,523.00	37,355.94	71,167.06	34.42
6122 CITY FICA&ME	67,589.00	21,486.70	46,102.30	31.79	63,712.00	21,743.90	41,968.10	34.13
6126 WORKERS COMP	16,000.00	5,333.36	10,666.64	33.33	20,000.00	6,666.60	13,333.40	33.33
TOTAL-6119 BENEFIT COST	395,096.00	123,401.31	271,694.69	31.23	364,844.00	126,763.39	238,080.61	34.74
6202 MEAL ALLOWAN	500.00	64.69	435.31	12.94	300.00	217.41	82.59	72.47
6205 MEMBERSHIP	2,400.00	1,975.00	425.00	82.29	2,300.00	2,006.00	294.00	87.22
6210 TRAINING	4,000.00	754.75	3,245.25	18.87	4,500.00	500.00	4,000.00	11.11
6211 TRAVEL-MILES	1,000.00	.00	1,000.00	.00	1,300.00	697.15	602.85	53.63
TOTAL-6200 EMPLOYEE DEV	7,900.00	2,794.44	5,105.56	35.37	8,400.00	3,420.56	4,979.44	40.72
6215 RESOURCE MAT	600.00	.00	600.00	.00	1,000.00	.00	1,000.00	.00
6225 POSTAGE-SHIP	2,000.00	450.93	1,549.07	22.55	2,000.00	418.48	1,581.52	20.92
6230 OFFICE SUPPL	1,500.00	320.68	1,179.32	21.38	1,500.00	461.78	1,038.22	30.79
6233 VEHICLE & EQ	6,500.00	5,541.42	958.58	85.25	6,800.00	4,842.81	1,957.19	71.22
6240 MATERIALS	15,000.00	1,233.90	13,766.10	8.23	12,500.00	1,303.24	11,196.76	10.43
6241 FUEL	14,000.00	2,687.25	11,312.75	19.19	17,450.00	5,394.43	12,055.57	30.91
6249 PRODUCTION E	500,000.00	120,660.63	379,339.37	24.13	495,000.00	109,430.60	385,569.40	22.11
6250 PHONE	9,000.00	3,578.68	5,421.32	39.76	8,000.00	2,608.40	5,391.60	32.61
6255 CLOTHING & U	6,000.00	905.09	5,094.91	15.08	5,800.00	94.06	5,705.94	1.62
6258 CHEMICALS	145,000.00	34,768.06	110,231.94	23.98	135,000.00	36,073.47	98,926.53	26.72
6259 MEALS & REFR	1,000.00	256.73	743.27	25.67	900.00	170.53	729.47	18.95
6260 UTILITIES	16,000.00	4,037.06	11,962.94	25.23	15,500.00	3,169.03	12,330.97	20.45
6264 GENERAL SUPP	24,000.00	7,829.44	16,170.56	32.62	23,000.00	5,980.72	17,019.28	26.00
6268 WATER/SEWER	100,000.00	16,659.58	83,340.42	16.66	100,000.00	15,725.17	84,274.83	15.73
6272 FIRE HYDRANT	6,000.00	.00	6,000.00	.00	5,500.00	997.06	4,502.94	18.13
6276 OTHER EQUIPM	8,000.00	5,958.04	2,041.96	74.48	15,000.00	.00	15,000.00	.00
6281 PIPING & FIT	55,000.00	7,330.57	47,669.43	13.33	50,000.00	19,937.27	30,062.73	39.87
6286 LANDFILL FEE	5,000.00	46.67	4,953.33	.93	5,000.00	2,703.49	2,296.51	54.07
TOTAL-6214 COMMODITIES	914,600.00	212,264.73	702,335.27	23.21	899,950.00	209,310.54	690,639.46	23.26
6310 R&M-VEHICLE	4,500.00	2,531.25	1,968.75	56.25	3,800.00	825.00	2,975.00	21.71
6315 R&M-BUILDING	50,000.00	4,912.48	45,087.52	9.82	40,000.00	10,860.50	29,139.50	27.15
6340 R&M FIELD EQ	173,500.00	9,506.09	163,993.91	5.48	250,742.00	55,437.44	195,304.56	22.11
TOTAL-6300 REPAIR&MAINT	228,000.00	16,949.82	211,050.18	7.43	294,542.00	67,122.94	227,419.06	22.79
6355 PROFESSIONAL	215,680.00	13,718.34	201,961.66	6.36	145,490.00	20,864.47	124,625.53	14.34

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FUND-30 WATER UTILITY  
 1ST SUBTOTAL-6350 PROFESSIONAL SERVICES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6380 JULIE LOCATI	3,000.00	2,109.78	890.22	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	218,680.00	15,828.12	202,851.88	7.24	147,490.00	22,865.88	124,624.12	15.50
6435 CAP CONTRACT	695,000.00	12,454.97	682,545.03	1.79	1,095,000.00	.00	1,095,000.00	.00
6440 CAP ENGINEER	75,000.00	133.75	74,866.25	.18	115,000.00	6,501.71	108,498.29	5.65
6450 VEHICLES	85,000.00	.00	85,000.00	.00	35,000.00	28,960.00	6,040.00	82.74
TOTAL-6400 CAPITAL	855,000.00	12,588.72	842,411.28	1.47	1,245,000.00	35,461.71	1,209,538.29	2.85
6505 GENERAL LIAB	34,000.00	25,392.48	8,607.52	74.68	43,910.00	25,957.16	17,952.84	59.11
TOTAL-6500 INSURANCE	34,000.00	25,392.48	8,607.52	74.68	43,910.00	25,957.16	17,952.84	59.11
6601 PRINCIPAL	742,521.00	207,464.36	535,056.64	27.94	722,277.00	202,373.40	519,903.60	28.02
6602 INTEREST EXP	194,192.00	98,392.95	95,799.05	50.67	210,739.00	106,633.66	104,105.34	50.60
6603 BOND FEES	.00	.00	.00	.00	175.00	.00	175.00	.00
TOTAL-6600 DEBT SERVICE	936,713.00	305,857.31	630,855.69	32.65	933,191.00	309,007.06	624,183.94	33.11
6625 BAD DEBT EXP	8,000.00	2,405.06	5,594.94	30.06	8,000.00	1,687.83	6,312.17	21.10
6629 W&S METERING	137,500.00	45,833.32	91,666.68	33.33	137,785.00	45,928.32	91,856.68	33.33
6630 GF ADMINISTR	455,000.00	151,666.68	303,333.32	33.33	439,398.00	146,466.00	292,932.00	33.33
TOTAL-6700 OTHER EXPENS	600,500.00	199,905.06	400,594.94	33.29	585,183.00	194,082.15	391,100.85	33.17
TOTAL-30 WATER UTILIT	5,074,005.00	1,211,146.42	3,862,858.58	23.87	5,355,352.00	1,295,975.63	4,059,376.37	24.20

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FUND-31 SEWER UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	626,497.00	217,663.70	408,833.30	34.74	598,924.00	199,826.26	399,097.74	33.36
6102 OVERTIME	28,364.00	10,262.24	18,101.76	36.18	27,810.00	8,840.30	18,969.70	31.79
6103 DOUBLE TIME	18,524.00	8,470.41	10,053.59	45.73	17,700.00	6,975.72	10,724.28	39.41
6104 STAND-BY PAY	39,015.00	.00	39,015.00	.00	38,250.00	13,668.75	24,581.25	35.74
6107 PART TIME WA	28,656.00	6,069.15	22,586.85	21.18	28,094.00	6,154.43	21,939.57	21.91
TOTAL-6100 SALARY&WAGES	741,056.00	242,465.50	498,590.50	32.72	710,778.00	235,465.46	475,312.54	33.13
6120 GROUP INSURA	160,011.00	49,486.79	110,524.21	30.93	146,219.00	50,137.00	96,082.00	34.29
6121 IMRF-CITY %	93,538.00	29,541.84	63,996.16	31.58	89,841.00	28,532.23	61,308.77	31.76
6122 CITY FICA&ME	56,691.00	17,882.74	38,808.26	31.54	54,375.00	17,077.11	37,297.89	31.41
6126 WORKERS COMP	10,000.00	3,333.36	6,666.64	33.33	12,000.00	4,000.00	8,000.00	33.33
TOTAL-6119 BENEFIT COST	320,240.00	100,244.73	219,995.27	31.30	302,435.00	99,746.34	202,688.66	32.98
6205 MEMBERSHIP	250.00	.00	250.00	.00	250.00	.00	250.00	.00
6210 TRAINING	3,000.00	426.87	2,573.13	14.23	2,800.00	400.00	2,400.00	14.29
6211 TRAVEL-MILES	1,300.00	.00	1,300.00	.00	1,300.00	.00	1,300.00	.00
TOTAL-6200 EMPLOYEE DEV	4,550.00	426.87	4,123.13	9.38	4,350.00	400.00	3,950.00	9.20
6215 RESOURCE MAT	200.00	.00	200.00	.00	200.00	.00	200.00	.00
6230 OFFICE SUPPL	700.00	119.99	580.01	17.14	700.00	98.46	601.54	14.07
6238 LAB SUPPLIES	7,000.00	1,631.34	5,368.66	23.30	7,000.00	1,020.71	5,979.29	14.58
6240 MATERIALS	5,500.00	.00	5,500.00	.00	6,500.00	.00	6,500.00	.00
6241 FUEL	10,500.00	1,496.04	9,003.96	14.25	10,500.00	1,696.19	8,803.81	16.15
6248 REGULATORY F	15,500.00	.00	15,500.00	.00	15,500.00	.00	15,500.00	.00
6250 PHONE	59,550.00	19,382.52	40,167.48	32.55	59,550.00	15,295.71	44,254.29	25.69
6255 CLOTHING & U	3,600.00	978.68	2,621.32	27.19	3,500.00	712.35	2,787.65	20.35
6258 CHEMICALS	28,000.00	5,670.00	22,330.00	20.25	28,000.00	5,670.00	22,330.00	20.25
6260 UTILITIES	535,000.00	135,001.46	399,998.54	25.23	531,706.00	126,351.61	405,354.39	23.76
6261 SAFETY SUPPL	1,500.00	1,442.92	57.08	96.19	1,500.00	.00	1,500.00	.00
6264 GENERAL SUPP	5,000.00	1,679.56	3,320.44	33.59	4,500.00	1,773.09	2,726.91	39.40
6268 WATER/SEWER	100,000.00	16,659.58	83,340.42	16.66	100,000.00	12,089.16	87,910.84	12.09
6276 OTHER EQUIPM	37,000.00	.00	37,000.00	.00	5,000.00	.00	5,000.00	.00
6286 LANDFILL FEE	120,350.00	30,611.48	89,738.52	25.44	120,350.00	21,032.18	99,317.82	17.48
TOTAL-6214 COMMODITIES	929,400.00	214,673.57	714,726.43	23.10	894,506.00	185,739.46	708,766.54	20.76
6310 R&M-VEHICLE	5,500.00	116.13	5,383.87	2.11	4,500.00	169.44	4,330.56	3.77
6315 R&M-BUILDING	5,000.00	2,110.80	2,889.20	42.22	5,000.00	1,125.82	3,874.18	22.52
6340 R&M FIELD EQ	130,000.00	43,498.06	86,501.94	33.46	129,500.00	16,009.68	113,490.32	12.36
TOTAL-6300 REPAIR&MAINT	140,500.00	45,724.99	94,775.01	32.54	139,000.00	17,304.94	121,695.06	12.45
6355 PROFESSIONAL	55,000.00	4,471.79	50,528.21	8.13	55,000.00	26,395.11	28,604.89	47.99
6380 JULIE LOCATI	3,000.00	2,109.77	890.23	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	58,000.00	6,581.56	51,418.44	11.35	57,000.00	28,396.52	28,603.48	49.82
6435 CAP CONTRACT	1,115,260.00	1,000.00	1,114,260.00	.09	1,900,600.00	.00	1,900,600.00	.00

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FUND-31 SEWER UTILITY  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6440 CAP ENGINEER	1,580,000.00	321,333.64	1,258,666.36	20.34	1,555,000.00	121,149.47	1,433,850.53	7.79
6445 CAP EQUIPMEN	75,000.00	.00	75,000.00	.00	.00	.00	.00	.00
6450 VEHICLES	.00	.00	.00	.00	35,000.00	30,694.00	4,306.00	87.70
6473 SANITARY SEW	515,035.00	115,034.03	400,000.97	22.34	710,121.00	91,994.04	618,126.96	12.95
TOTAL-6400 CAPITAL	3,285,295.00	437,367.67	2,847,927.33	13.31	4,200,721.00	243,837.51	3,956,883.49	5.80
6505 GENERAL LIAB	34,000.00	25,392.48	8,607.52	74.68	43,910.00	25,957.16	17,952.84	59.11
TOTAL-6500 INSURANCE	34,000.00	25,392.48	8,607.52	74.68	43,910.00	25,957.16	17,952.84	59.11
6601 PRINCIPAL	779,355.00	.00	779,355.00	.00	766,518.00	.00	766,518.00	.00
6602 INTEREST EXP	92,480.00	35,299.75	57,180.25	38.17	108,816.00	42,050.00	66,766.00	38.64
TOTAL-6600 DEBT SERVICE	871,835.00	35,299.75	836,535.25	4.05	875,334.00	42,050.00	833,284.00	4.80
6625 BAD DEBT EXP	9,000.00	2,753.13	6,246.87	30.59	8,400.00	1,624.04	6,775.96	19.33
6629 W&S METERING	137,500.00	45,833.32	91,666.68	33.33	137,785.00	45,928.32	91,856.68	33.33
6630 GF ADMINISTR	485,000.00	161,666.68	323,333.32	33.33	446,784.00	148,928.00	297,856.00	33.33
TOTAL-6700 OTHER EXPENS	631,500.00	210,253.13	421,246.87	33.29	592,969.00	196,480.36	396,488.64	33.14
TOTAL-31 SEWER UTILIT	7,016,376.00	1,318,430.25	5,697,945.75	18.79	7,821,003.00	1,075,377.75	6,745,625.25	13.75

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FUND-33 FLOOD/BLDG PROJECTS FUND  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6248 REGULATORY F	1,250.00	250.00	1,000.00	20.00	1,250.00	250.00	1,000.00	20.00
TOTAL-6214 COMMODITIES	1,250.00	250.00	1,000.00	20.00	1,250.00	250.00	1,000.00	20.00
6355 PROFESSIONAL	160,000.00	.00	160,000.00	.00	93,975.00	22,012.50	71,962.50	23.42
6370 DRAINAGE MAI	89,920.00	1,476.70	88,443.30	1.64	74,655.00	5,974.20	68,680.80	8.00
TOTAL-6350 PROFESSIONAL	249,920.00	1,476.70	248,443.30	.59	168,630.00	27,986.70	140,643.30	16.60
6470 DRAINAGE CAP	600,000.00	.00	600,000.00	.00	154,835.00	225.00	154,610.00	.15
TOTAL-6400 CAPITAL	600,000.00	.00	600,000.00	.00	154,835.00	225.00	154,610.00	.15
TOTAL-33 FLOOD/BLDG P	851,170.00	1,726.70	849,443.30	.20	324,715.00	28,461.70	296,253.30	8.77

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FUND-41 FIRE STATION DEBT SERVICE  
 1ST SUBTOTAL-6600 DEBT SERVICE

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6601 PRINCIPAL	525,000.00	.00	525,000.00	.00	500,000.00	.00	500,000.00	.00
6602 INTEREST EXP	183,450.00	.00	183,450.00	.00	203,450.00	.00	203,450.00	.00
TOTAL-6600 DEBT SERVICE	708,450.00	.00	708,450.00	.00	703,450.00	.00	703,450.00	.00
TOTAL-41 FIRE STATION	708,450.00	.00	708,450.00	.00	703,450.00	.00	703,450.00	.00

SUNGARD PENTAMATION  
 DATE: 06/16/2016  
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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 17  
 EXPCOMPL

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-42 DEERPATH BRIDGE REHAB  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6474 INFRASTRUCTU	551,520.00	.00	551,520.00	.00	.00	.00	.00	.00
TOTAL-6400 CAPITAL	551,520.00	.00	551,520.00	.00	.00	.00	.00	.00
TOTAL-42 DEERPATH BRI	551,520.00	.00	551,520.00	.00	.00	.00	.00	.00

SUNGARD PENTAMATION  
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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 18  
 EXPCOMP1

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-43 STREET IMP. NON-MFT  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6435 CAP CONTRACT	15,000.00	.00	15,000.00	.00	.00	.00	.00	.00
6465 LAND ACQUISI	448,000.00	.00	448,000.00	.00	.00	.00	.00	.00
6471 STREET MAINT	2,125,000.00	110.40	2,124,889.60	.01	125,000.00	.00	125,000.00	.00
6474 INFRASTRUCTU	940,000.00	1,433.29	938,566.71	.15	678,610.00	20,727.27	657,882.73	3.05
TOTAL-6400 CAPITAL	3,528,000.00	1,543.69	3,526,456.31	.04	803,610.00	20,727.27	782,882.73	2.58
7018 TO STREET IM	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
7042 TO DEERPATH	86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL-7000 INTERFUND	86,427.00	.00	86,427.00	.00	.00	36,940.50	-36,940.50	.00
TOTAL-43 STREET IMP.	3,614,427.00	1,543.69	3,612,883.31	.04	803,610.00	57,667.77	745,942.23	7.18

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-45 SAFE ROUTES TO SCHOOL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6474 INFRASTRUCTU	89,868.00	2,024.51	87,843.49	2.25	113,643.00	.00	113,643.00	.00
TOTAL-6400 CAPITAL	89,868.00	2,024.51	87,843.49	2.25	113,643.00	.00	113,643.00	.00
TOTAL-45 SAFE ROUTES	89,868.00	2,024.51	87,843.49	2.25	113,643.00	.00	113,643.00	.00

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

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 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-48 CITY HALL CAPITAL IMPROVE  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6472 BUILDING IMP	654,500.00	3,351.76	651,148.24	.51	601,300.00	6,512.50	594,787.50	1.08
TOTAL-6400 CAPITAL	654,500.00	3,351.76	651,148.24	.51	601,300.00	6,512.50	594,787.50	1.08
TOTAL-48 CITY HALL CA	654,500.00	3,351.76	651,148.24	.51	601,300.00	6,512.50	594,787.50	1.08

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

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 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-56 DONOVAN BRIDGE DS  
 1ST SUBTOTAL-6600 DEBT SERVICE

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6601 PRINCIPAL	120,000.00	.00	120,000.00	.00	120,000.00	.00	120,000.00	.00
6602 INTEREST EXP	28,426.00	.00	28,426.00	.00	30,826.00	.00	30,826.00	.00
TOTAL-6600 DEBT SERVICE	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00
TOTAL-56 DONOVAN BRID	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

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 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-71 PW CAPITAL DEVL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6450 VEHICLES	485,000.00	229,573.62	255,426.38	47.33	432,451.00	12,624.20	419,826.80	2.92
TOTAL-6400 CAPITAL	485,000.00	229,573.62	255,426.38	47.33	432,451.00	12,624.20	419,826.80	2.92
TOTAL-71 PW CAPITAL D	485,000.00	229,573.62	255,426.38	47.33	432,451.00	12,624.20	419,826.80	2.92

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 23  
 EXPCOMPI

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 4/16

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 TOTALED ON: FUND,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND

FUND-72 FIRE CAPITAL DEVL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6450 VEHICLES	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL-6400 CAPITAL	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL-72 FIRE CAPITAL	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL REPORT	105,236,245.00	27,724,074.14	77,512,170.86	26.34	103,144,323.00	26,943,168.40	76,201,154.60	26.12

**Open Investments**  
**City of Batavia**  
Unamortized Book Value  
Receipts in Period  
4/30/2016

<i>CUSIP</i>	<i>Invest Number</i>	<i>Security Description</i>	<i>Purchase Date</i>	<i>Yield Matur</i>	<i>Ending Amor Val/Cost</i>
Petty Cash	AR-0015	Cash	01/01/13	0.0000	550.00
<b>Cash Total</b>				<b>0.0000</b>	<b>550.00</b>
	14-0026	Certificate of Deposit 0.707 09/19/16	09/19/14	0.7070	246,500.00
	14-0032	Certificate of Deposit 0.80 12/07/16	12/08/14	0.8000	246,000.00
	15-0003	Certificate of Deposit 0.55 08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit 0.35 07/23/16	01/23/15	0.3500	500,000.00
	15-0015	Certificate of Deposit 0.653 05/01/17	04/30/15	0.6530	246,700.00
	15-0016	Certificate of Deposit 0.40 11/09/16	05/05/15	0.4000	500,000.00
	15-0020	Certificate of Deposit 1.061 06/28/18	06/28/15	1.0610	242,000.00
	15-0036	Certificate of Deposit 0.557 09/20/16	09/21/15	0.5570	248,600.00
	15-0039	Certificate of Deposit 0.541 10/25/16	10/26/15	0.5410	248,600.00
	15-0041	Certificate of Deposit 0.46 10/26/16	10/26/15	0.4600	1,000,000.00
<b>Certificate of Deposit Total</b>				<b>0.5456</b>	<b>3,728,400.00</b>
3133ECMM3	16-0006	Federal Farm Credit Bank 0.60 04/25/17	03/17/16	0.7109	499,390.00
<b>Federal Farm Credit Bank Total</b>				<b>0.7109</b>	<b>499,390.00</b>
313379FW4	15-0042	FHLB 1.00 06/09/17	12/07/15	0.8499	200,448.00
313379FW4	16-0001	FHLB 1.00 06/09/17	03/10/16	0.7988	501,245.00
3130A7EQ4	16-0003	FHLB 0.75 03/23/20	03/23/16	2.1925	250,000.00
3130A7JH9	16-0010	FHLB 1.125 09/07/18	04/08/16	1.1250	300,000.00
<b>FHLB Total</b>				<b>1.1635</b>	<b>1,251,693.00</b>
EJ4493353	13-0014	FHLMC 1.00 11/28/17	09/13/13	1.6638	243,281.25
3134G74N8	15-0033	FHLMC 0.70 08/18/17	03/31/16	0.7000	500,000.00
3134G8TQ2	16-0011	FHLMC 1.125 10/11/18	04/11/16	1.1250	150,000.00
<b>FHLMC Total</b>				<b>1.0338</b>	<b>893,281.25</b>
Private Bank	AR-0009	Money Market	03/18/03	0.1000	246,871.36

Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	1,184,793.45
<b>Money Market Total</b>					<b>0.0172</b>	<b>1,431,664.81</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	120,795.59
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	27,303.12
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	19,363.86
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>167,462.57</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	6,187,343.50
<b>State Pool Total</b>					<b>0.0150</b>	<b>6,187,343.50</b>
<b>10 - General Total</b>					<b>0.3482</b>	<b>14,159,785.13</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	175,752.43
<b>Money Market Total</b>					<b>0.0002</b>	<b>175,752.43</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>11 - TIF District #1 Total</b>					<b>0.0002</b>	<b>175,752.43</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	8,192.97
<b>Money Market Total</b>					<b>0.0045</b>	<b>8,192.97</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>12 - TIF District #3 Total</b>					<b>0.0051</b>	<b>8,192.97</b>
	15-0003	Certificate of Deposit	0.55 08/22/16	02/20/15	0.5500	250,000.00
	15-0034	Certificate of Deposit	0.798 09/05/17	09/04/15	0.7980	246,000.00
	15-0006	Certificate of Deposit	0.35 07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.5648</b>	<b>746,000.00</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	-48,838.18
<b>Money Market Total</b>					<b>-0.0007</b>	<b>-48,838.18</b>
837681EC5	15-0014	Municipal Bond	2.00 12/15/16	05/15/15	0.7000	219,392.45
<b>Municipal Bond Total</b>					<b>0.7000</b>	<b>219,392.45</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	3,640.88
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	6,737.58
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>10,378.46</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>

<b>15 - Health Insurance Total</b>					<b>0.6198</b>	<b>926,932.73</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	0.00
Motor Fuel Tax 209-010-8	AR-0017	Money Market		06/01/15	0.0000	1,564,119.53
<b>Money Market Total</b>					<b>0.0000</b>	<b>1,564,119.53</b>
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	0.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>18 - Street Improvement/MFT Total</b>					<b>0.0000</b>	<b>1,564,119.53</b>
	15-0006	Certificate of Deposit	0.35 07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.3500</b>	<b>250,000.00</b>
3130A5UJ6	15-0019	FHLB	0.80 07/28/17	07/28/15	0.8000	500,000.00
<b>FHLB Total</b>					<b>0.8000</b>	<b>500,000.00</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	300,044.78
<b>Money Market Total</b>					<b>0.0001</b>	<b>300,044.78</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	4,000.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>4,000.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	1,029,049.57
<b>State Pool Total</b>					<b>0.0150</b>	<b>1,029,049.57</b>
<b>20 - Workers Compensation Total</b>					<b>0.2439</b>	<b>2,083,094.35</b>
02587DSV1	13-0011	DTC Certificates of Deposit	1.15 09/06/16	09/06/13	1.1043	248,333.38
<b>Agency Bond Total</b>					<b>1.1043</b>	<b>248,333.38</b>
3133EA4G0	12-0015	Agency Note	0.70 04/11/17	10/19/12	0.7091	1,699,320.00
<b>Agency Note Total</b>					<b>0.7091</b>	<b>1,699,320.00</b>
Petty Cash	AR-0015	Cash		01/01/13	0.0000	350.00
<b>Cash Total</b>					<b>0.0000</b>	<b>350.00</b>
	15-0037	Certificate of Deposit	0.446 06/17/16	09/21/15	0.4460	249,100.00
	15-0038	Certificate of Deposit	0.80 10/16/17	10/21/15	0.8000	246,000.00
	15-0040	Certificate of Deposit	0.46 10/26/16	10/26/15	0.4600	2,000,000.00
	14-0029	Certificate of Deposit	0.64 10/23/16	10/23/14	0.6400	2,000,000.00
	15-0043	Certificate of Deposit	0.73 12/07/16	12/08/15	0.7300	248,100.00
	16-0008	Certificate of Deposit	0.30 09/28/16	04/01/16	0.3000	1,000,000.00
	15-0022	Certificate of Deposit	0.612 08/01/16	08/01/15	0.6120	248,400.00

	15-0026	Certificate of Deposit	0.65	10/03/17	10/01/15	0.6500	1,000,000.00
	15-0025	Certificate of Deposit	0.45	04/03/17	10/01/15	0.4500	1,000,000.00
	15-0024	Certificate of Deposit	0.30	10/03/16	10/01/15	0.3000	1,000,000.00
	15-0016	Certificate of Deposit	0.40	11/09/16	05/05/15	0.4000	500,000.00
<b>Certificate of Deposit Total</b>						<b>0.4995</b>	<b>9,491,600.00</b>
3133EFKL0	15-0031	Federal Farm Credit Bank	0.84	01/22/18	10/22/15	0.8400	500,000.00
3133ECPK4	15-0032	Federal Farm Credit Bank	1.30	05/15/19	10/30/15	1.3000	600,000.00
<b>Federal Farm Credit Bank Total</b>						<b>1.0909</b>	<b>1,100,000.00</b>
313379FW4	15-0042	FHLB	1.00	06/09/17	12/07/15	0.8499	50,112.00
3130A6K89	15-0044	FHLB	1.05	10/05/18	10/05/15	1.0500	500,000.00
3130A7FL4	16-0002	FHLB	1.00	03/23/18	03/23/16	1.0000	500,000.00
3130A7FH3	16-0009	FHLB	1.375	09/30/19	03/30/16	1.3750	500,000.00
3130A5MW6	15-0017	FHLB	0.50	06/30/17	06/30/15	1.5000	500,000.00
3130A5UJ6	15-0019	FHLB	0.80	07/28/17	07/28/15	0.8000	500,000.00
<b>FHLB Total</b>						<b>1.1392</b>	<b>2,550,112.00</b>
3134G7S69	16-0007	FHLMC	0.75	10/27/17	03/21/16	0.8761	573,850.00
3134G8TQ2	16-0011	FHLMC	1.125	10/11/18	04/11/16	1.1250	100,000.00
3134G74N8	15-0033	FHLMC	0.70	08/18/17	03/31/16	0.7000	300,000.00
3134G7XS5	15-0029	FHLMC	1.10	03/30/18	09/30/15	1.1000	500,000.00
<b>FHLMC Total</b>						<b>0.9331</b>	<b>1,473,850.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	192,909.82
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	3,244,022.17
<b>Money Market Total</b>						<b>0.0056</b>	<b>3,436,931.99</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds			05/27/11	0.0000	142,931.76
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds			09/03/13	0.0000	18,790.21
E-Pay Building Permits	AR-0018	NOW-Other MM Funds			11/30/15	0.0000	3,007.85
<b>Mutual Fund - Money Market Total</b>						<b>0.0000</b>	<b>164,729.82</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>
912828J92	16-0005	Treasury Note	0.50	03/31/17	03/17/16	0.7000	498,967.16
<b>Treasury Note Total</b>						<b>0.7000</b>	<b>498,967.16</b>
<b>21 - Electric Total</b>						<b>0.5857</b>	<b>20,664,194.35</b>
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	500,000.00
	14-0016	Certificate of Deposit	0.661	07/29/16	07/30/14	0.6610	246,700.00

	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	0.3550	249,100.00
<b>Certificate of Deposit Total</b>						<b>0.4527</b>	<b>1,245,800.00</b>
3130A7EQ4	16-0003	FHLB	0.75	03/23/20	03/23/16	2.1925	250,000.00
3130A6K71	15-0030	FHLB	0.73	10/05/17	10/05/15	0.7300	250,000.00
3130A7JH9	16-0010	FHLB	1.125	09/07/18	04/08/16	1.1250	200,000.00
<b>FHLB Total</b>						<b>1.3652</b>	<b>700,000.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	3,518.45
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	1,161,741.56
<b>Money Market Total</b>						<b>0.0003</b>	<b>1,165,260.01</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds			05/27/11	0.0000	9,630.10
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds			09/03/13	0.0000	4,410.03
E-Pay Building Permits	AR-0018	NOW-Other MM Funds			11/30/15	0.0000	300.00
<b>Mutual Fund - Money Market Total</b>						<b>0.0000</b>	<b>14,340.13</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	150,124.93
<b>State Pool Total</b>						<b>0.0150</b>	<b>150,124.93</b>
<b>30 - Water Total</b>						<b>0.4678</b>	<b>3,275,525.07</b>
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>						<b>0.4500</b>	<b>500,000.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	1,835,095.70
<b>Money Market Total</b>						<b>0.0000</b>	<b>1,835,095.70</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	225,274.82
<b>State Pool Total</b>						<b>0.0150</b>	<b>225,274.82</b>
<b>31 - Wastewater Total</b>						<b>0.0904</b>	<b>2,560,370.52</b>
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	414,026.14
<b>Money Market Total</b>						<b>0.0000</b>	<b>414,026.14</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>
<b>33 - Drainage Projects Total</b>						<b>0.0000</b>	<b>414,026.14</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	4,900.90
<b>Money Market Total</b>						<b>0.0075</b>	<b>4,900.90</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>

<b>41 - Fire Station Debt Service Total</b>					<b>0.0086</b>	<b>4,900.90</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00	
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>	
<b>42 - Deerpath Bridge Rehab Total</b>					<b>0.0000</b>	<b>0.00</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	887,078.22	
<b>Money Market Total</b>					<b>0.0000</b>	<b>887,078.22</b>	
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00	
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>	
<b>43 - Street Imp/Non-MFT Total</b>					<b>0.0000</b>	<b>887,078.22</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	-12,269.26	
<b>Money Market Total</b>					<b>0.0000</b>	<b>-12,269.26</b>	
<b>45 - Safe Routes to School Projects Total</b>					<b>0.0000</b>	<b>-12,269.26</b>	
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.3500</b>	<b>250,000.00</b>	
Private Bank	AR-0009	Money Market		03/18/03	0.1000	254,891.91	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	483,341.63	
<b>Money Market Total</b>					<b>0.0345</b>	<b>738,233.54</b>	
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00	
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>	
<b>48 - City Hall Capital Iprovements Total</b>					<b>0.1153</b>	<b>988,233.54</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00	
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>	
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00	
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>	
<b>51 - Building Renovation DS Total</b>					<b>0.0150</b>	<b>0.00</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00	
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>	
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00	
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>	
<b>55 - Flood Control DS Total</b>					<b>0.0150</b>	<b>0.00</b>	
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	4,198.89	
<b>Money Market Total</b>					<b>0.0000</b>	<b>4,198.89</b>	
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00	
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>	
<b>56 - Bridge Bonds DS Total</b>					<b>0.0013</b>	<b>4,198.89</b>	

Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	110,817.67
<b>Money Market Total</b>					<b>0.0000</b>	<b>110,817.67</b>
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	204.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>204.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>61 - Trust &amp; Agency Total</b>					<b>0.0000</b>	<b>111,021.67</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>
<b>63 - SSA #57 Total</b>					<b>0.0000</b>	<b>0.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00
Harris CDAP	AR-0013	Money Market		06/01/11	0.0000	289,436.74
<b>Money Market Total</b>					<b>0.0000</b>	<b>289,436.74</b>
<b>64 - CDAP Total</b>					<b>0.0000</b>	<b>289,436.74</b>
	15-0035	Certificate of Deposit 0.76	09/16/16	09/16/15	0.7600	248,100.00
<b>Certificate of Deposit Total</b>					<b>0.7600</b>	<b>248,100.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	71,983.59
<b>Money Market Total</b>					<b>0.0000</b>	<b>71,983.59</b>
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	2,907.10
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>2,907.10</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>71 - Public Works Capital Dev. Total</b>					<b>0.5860</b>	<b>322,990.69</b>
	14-0027	Certificate of Deposit 1.149	09/19/17	09/19/14	1.1490	241,600.00
<b>Certificate of Deposit Total</b>					<b>1.1490</b>	<b>241,600.00</b>
3134G74N8	15-0033	FHLMC 0.70	08/18/17	03/31/16	0.7000	200,000.00
<b>FHLMC Total</b>					<b>0.7000</b>	<b>200,000.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	266,414.30
<b>Money Market Total</b>					<b>0.0000</b>	<b>266,414.30</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	350.00
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	8,408.42
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>8,758.42</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>72 - Fire Dept. Capital Dev. Total</b>					<b>0.5863</b>	<b>716,772.72</b>

02587DSV1	13-0011	DTC Certificates of Deposit	1.15	09/06/16	09/06/13	1.1043	248,333.38
<b>Agency Bond Total</b>						<b>1.1043</b>	<b>248,333.38</b>
3133EA4G0	12-0015	Agency Note	0.70	04/11/17	10/19/12	0.7091	1,699,320.00
<b>Agency Note Total</b>						<b>0.7091</b>	<b>1,699,320.00</b>
Petty Cash	AR-0015	Cash			01/01/13	0.0000	900.00
<b>Cash Total</b>						<b>0.0000</b>	<b>900.00</b>
	15-0040	Certificate of Deposit	0.46	10/26/16	10/26/15	0.4600	2,000,000.00
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	1,000,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	2,000,000.00
	15-0037	Certificate of Deposit	0.446	06/17/16	09/21/15	0.4460	249,100.00
	15-0020	Certificate of Deposit	1.061	06/28/18	06/28/15	1.0610	242,000.00
	15-0038	Certificate of Deposit	0.80	10/16/17	10/21/15	0.8000	246,000.00
	15-0036	Certificate of Deposit	0.557	09/20/16	09/21/15	0.5570	248,600.00
	15-0043	Certificate of Deposit	0.73	12/07/16	12/08/15	0.7300	248,100.00
	14-0026	Certificate of Deposit	0.707	09/19/16	09/19/14	0.7070	246,500.00
	14-0032	Certificate of Deposit	0.80	12/07/16	12/08/14	0.8000	246,000.00
	15-0039	Certificate of Deposit	0.541	10/25/16	10/26/15	0.5410	248,600.00
	14-0027	Certificate of Deposit	1.149	09/19/17	09/19/14	1.1490	241,600.00
	16-0008	Certificate of Deposit	0.30	09/28/16	04/01/16	0.3000	1,000,000.00
	15-0026	Certificate of Deposit	0.65	10/03/17	10/01/15	0.6500	1,000,000.00
	15-0016	Certificate of Deposit	0.40	11/09/16	05/05/15	0.4000	1,000,000.00
	15-0025	Certificate of Deposit	0.45	04/03/17	10/01/15	0.4500	1,000,000.00
	14-0016	Certificate of Deposit	0.661	07/29/16	07/30/14	0.6610	246,700.00
	15-0041	Certificate of Deposit	0.46	10/26/16	10/26/15	0.4600	1,000,000.00
	15-0034	Certificate of Deposit	0.798	09/05/17	09/04/15	0.7980	246,000.00
	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	0.3550	249,100.00
	15-0024	Certificate of Deposit	0.30	10/03/16	10/01/15	0.3000	1,000,000.00
	14-0029	Certificate of Deposit	0.64	10/23/16	10/23/14	0.6400	2,000,000.00
	15-0022	Certificate of Deposit	0.612	08/01/16	08/01/15	0.6120	248,400.00
	15-0035	Certificate of Deposit	0.76	09/16/16	09/16/15	0.7600	248,100.00
	15-0015	Certificate of Deposit	0.653	05/01/17	04/30/15	0.6530	246,700.00
<b>Certificate of Deposit Total</b>						<b>0.5165</b>	<b>16,701,500.00</b>
3133ECPK4	15-0032	Federal Farm Credit Bank	1.30	05/15/19	10/30/15	1.3000	600,000.00
3133EFKL0	15-0031	Federal Farm Credit Bank	0.84	01/22/18	10/22/15	0.8400	500,000.00
3133ECMM3	16-0006	Federal Farm Credit Bank	0.60	04/25/17	03/17/16	0.7109	499,390.00

<b>Federal Farm Credit Bank Total</b>					<b>0.9723</b>	<b>1,599,390.00</b>
313379FW4	16-0001	FHLB 1.00	06/09/17	03/10/16	0.7988	501,245.00
3130A5UJ6	15-0019	FHLB 0.80	07/28/17	07/28/15	0.8000	1,000,000.00
3130A7EQ4	16-0003	FHLB 0.75	03/23/20	03/23/16	2.1925	500,000.00
3130A6K89	15-0044	FHLB 1.05	10/05/18	10/05/15	1.0500	500,000.00
3130A6K71	15-0030	FHLB 0.73	10/05/17	10/05/15	0.7300	250,000.00
3130A7FH3	16-0009	FHLB 1.375	09/30/19	03/30/16	1.3750	500,000.00
313379FW4	15-0042	FHLB 1.00	06/09/17	12/07/15	0.8499	250,560.00
3130A7FL4	16-0002	FHLB 1.00	03/23/18	03/23/16	1.0000	500,000.00
3130A7JH9	16-0010	FHLB 1.125	09/07/18	04/08/16	1.1250	500,000.00
3130A5MW6	15-0017	FHLB 0.50	06/30/17	06/30/15	1.5000	500,000.00
<b>FHLB Total</b>					<b>1.1430</b>	<b>5,001,805.00</b>
3134G74N8	15-0033	FHLMC 0.70	08/18/17	03/31/16	0.7000	1,000,000.00
3134G7S69	16-0007	FHLMC 0.75	10/27/17	03/21/16	0.8761	573,850.00
3134G8TQ2	16-0011	FHLMC 1.125	10/11/18	04/11/16	1.1250	250,000.00
3134G7XS5	15-0029	FHLMC 1.10	03/30/18	09/30/15	1.1000	500,000.00
EJ4493353	13-0014	FHLMC 1.00	11/28/17	09/13/13	1.6638	243,281.25
<b>FHLMC Total</b>					<b>0.9500</b>	<b>2,567,131.25</b>
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	10,091,296.96
Motor Fuel Tax 209-010-8	AR-0017	Money Market		06/01/15	0.0000	1,564,119.53
Harris CDAP	AR-0013	Money Market		06/01/11	0.0000	289,436.74
Private Bank	AR-0009	Money Market		03/18/03	0.1000	698,191.54
<b>Money Market Total</b>					<b>0.0055</b>	<b>12,643,044.77</b>
837681EC5	15-0014	Municipal Bond 2.00	12/15/16	05/15/15	0.7000	219,392.45
<b>Municipal Bond Total</b>					<b>0.7000</b>	<b>219,392.45</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	281,348.33
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	68,556.46
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	22,875.71
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>372,780.50</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	7,591,792.82
<b>State Pool Total</b>					<b>0.0150</b>	<b>7,591,792.82</b>
912828J92	16-0005	Treasury Note 0.50	03/31/17	03/17/16	0.7000	498,967.16
<b>Treasury Note Total</b>					<b>0.7000</b>	<b>498,967.16</b>
<b>Combined Port Total</b>					<b>0.4200</b>	<b>49,144,357.33</b>

# Portfolio Composition

## City of Batavia

Unamortized Book Value

Receipts in Period

04/30/16 - 04/30/16

Security	04/30/16
Description	04/30/16

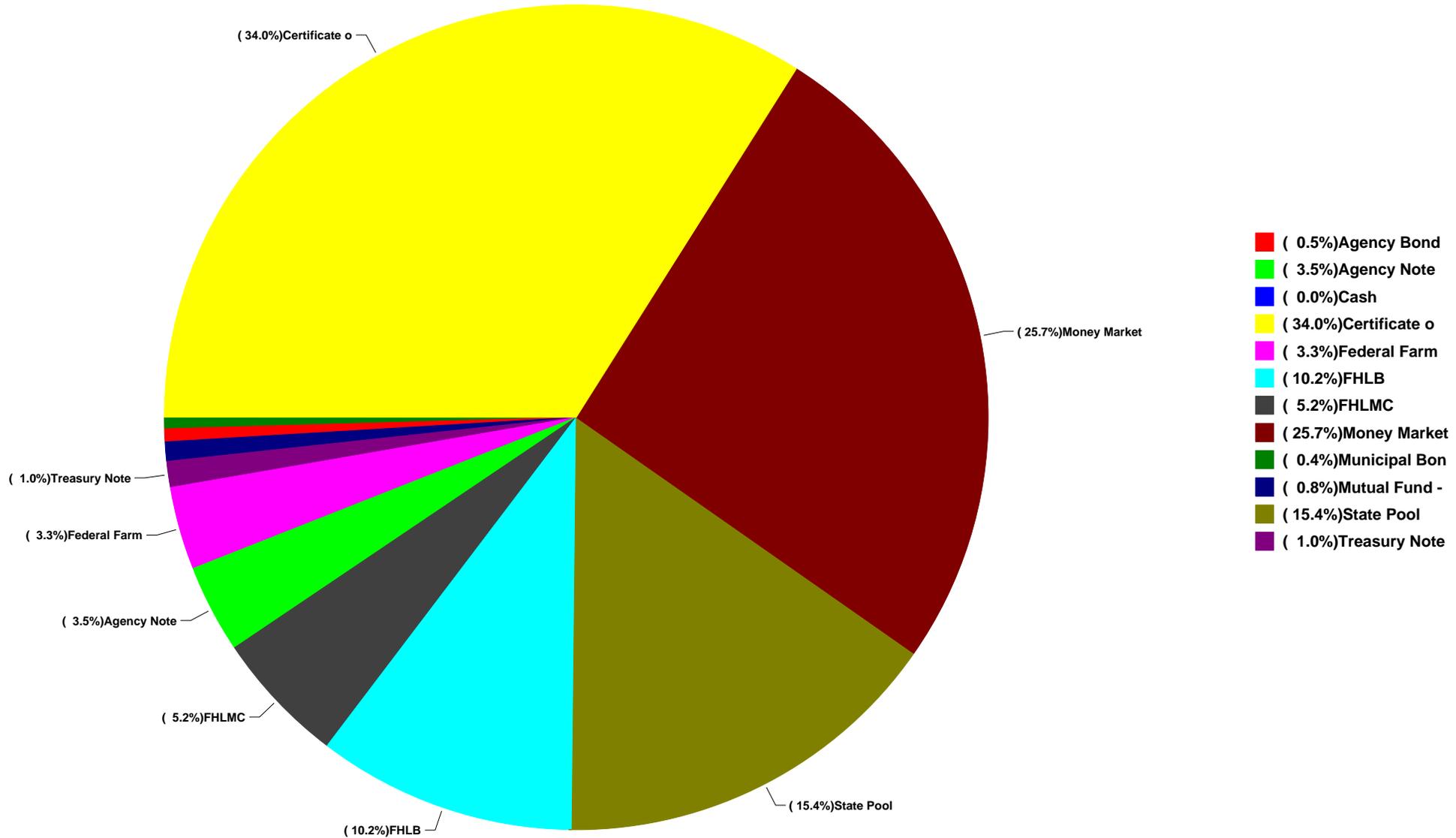
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Combined Port	
Agency Bond	248,333.38
Agency Note	1,699,320.00
Cash	900.00
Certificate o	16,701,500.00
Federal Farm	1,599,390.00
FHLB	5,001,805.00
FHLMC	2,567,131.25
Money Market	12,643,044.78
Municipal Bon	219,392.45
Mutual Fund -	372,780.50
State Pool	7,591,792.82
Treasury Note	<u>498,967.16</u>
<b>Port Total</b>	<b><u>49,144,357.34</u></b>

Combined Port	
Agency Bond	0.5053
Agency Note	3.4578
Cash	0.0018
Certificate o	33.9846
Federal Farm	3.2545
FHLB	10.1778
FHLMC	5.2237
Money Market	25.7263
Municipal Bon	0.4464
Mutual Fund -	0.7585
State Pool	15.4479
Treasury Note	<u>1.0153</u>
<b>Port Total</b>	<b><u>100.0000</u></b>

Portfolio Composition  
City of Batavia  
Unamortized Book Value  
Receipts in Period  
04/30/16 - 04/30/16

Portfolio Total: \$49,144,357



# Institution Policy Compliance

## City of Batavia

Effective Interest - Actual Life

Receipts in Period

4/30/2016

	<i>CUSIP</i>	<i>Invest Number</i>	<i>Security Description</i>	<i>Purchase Date</i>	<i>Par Val/Shares SafeKept</i>
2 - Harris Bank Batavia	Harris-Concentraton	AR-0012	Money Market	05/02/11	10090897.42
	Harris CDAP	AR-0013	Money Market	06/01/11	289436.74
	Motor Fuel Tax 209-010-8	AR-0017	Money Market	06/01/15	1564119.53
	<b>Money Market Total</b>				<b>11944453.69</b>
	Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds	05/27/11	281348.33
	<b>Mutual Fund - Money Market Total</b>				<b>281348.33</b>
	<b>2 - Harris Bank Batavia Total</b>				<b>12225802.02</b>
	<b>Compliance Check</b>				<b>25.71/40.00</b>
3 - Illinois Funds	E-Pay Building Permits	AR-0018	NOW-Other MM Funds	11/30/15	22875.71
	<b>Mutual Fund - Money Market Total</b>				<b>22875.71</b>
	Illinois Funds	AR-0001	State Pool	03/26/02	7591792.82
	<b>State Pool Total</b>				<b>7591792.82</b>
	<b>3 - Illinois Funds Total</b>				<b>7614668.53</b>
	<b>Compliance Check</b>				<b>16.01/40.00</b>
5 - Private Bank		14-0029	Certificate of Deposit 0.64 10/23/16	10/23/14	2000000
		15-0003	Certificate of Deposit 0.55 08/22/16	02/20/15	1000000
		15-0006	Certificate of Deposit 0.35 07/23/16	01/23/15	2000000
		15-0016	Certificate of Deposit 0.40 11/09/16	05/05/15	1000000
		15-0024	Certificate of Deposit 0.30 10/03/16	10/01/15	1000000
		15-0025	Certificate of Deposit 0.45 04/03/17	10/01/15	1000000
		15-0026	Certificate of Deposit 0.65 10/03/17	10/01/15	1000000
		15-0040	Certificate of Deposit 0.46 10/26/16	10/26/15	2000000
		15-0041	Certificate of Deposit 0.46 10/26/16	10/26/15	1000000
		16-0008	Certificate of Deposit 0.30 09/28/16	04/01/16	1000000
	<b>Certificate of Deposit Total</b>				<b>13000000</b>

	Private Bank	AR-0009	Money Market		03/18/03	698191.55
	<b>Money Market Total</b>					<b>698191.55</b>
	<b>5 - Private Bank Total</b>					<b>13698191.55</b>
	<b>Compliance Check</b>					<b>28.81/40.00</b>
6 - Fifth Third	3133EA4G0	12-0015	Agency Note 0.70 04/11/17		10/19/12	0
	<b>Agency Note Total</b>					<b>0</b>
	3130A5MW6	15-0017	FHLB 0.50 06/30/17		06/30/15	0
	3130A5UJ6	15-0019	FHLB 0.80 07/28/17		07/28/15	0
	3130A6K71	15-0030	FHLB 0.73 10/05/17		10/05/15	0
	313379FW4	15-0042	FHLB 1.00 06/09/17		12/07/15	0
	3130A6K89	15-0044	FHLB 1.05 10/05/18		10/05/15	0
	313379FW4	16-0001	FHLB 1.00 06/09/17		03/10/16	0
	3130A7FL4	16-0002	FHLB 1.00 03/23/18		03/23/16	0
	3130A7EQ4	16-0003	FHLB 0.75 03/23/20		03/23/16	0
	3130A7FH3	16-0009	FHLB 1.375 09/30/19		03/30/16	0
	3130A7JH9	16-0010	FHLB 1.125 09/07/18		04/08/16	0
	<b>FHLB Total</b>					<b>0</b>
	EJ4493353	13-0014	FHLMC 1.00 11/28/17		09/13/13	0
	3134G7XS5	15-0029	FHLMC 1.10 03/30/18		09/30/15	0
	3134G74N8	15-0033	FHLMC 0.70 08/18/17		03/31/16	0
	3134G7S69	16-0007	FHLMC 0.75 10/27/17		03/21/16	0
	3134G8TQ2	16-0011	FHLMC 1.125 10/11/18		04/11/16	0
	<b>FHLMC Total</b>					<b>0</b>
	837681EC5	15-0014	Municipal Bond 2.00 12/15/16		05/15/15	0
	<b>Municipal Bond Total</b>					<b>0</b>
	912828J92	16-0005	Treasury Note 0.50 03/31/17		03/17/16	0
	<b>Treasury Note Total</b>					<b>0</b>
	<b>6 - Fifth Third Total</b>					<b>0</b>
	<b>Compliance Check</b>					<b>0.00/100.00</b>
9 - PMA-Harris	02587DSV1	13-0011	DTC Certificates of Deposit 1.15 09/06/16		09/06/13	248000
	<b>Agency Bond Total</b>					<b>248000</b>
		14-0016	Certificate of Deposit 0.661 07/29/16		07/30/14	246700
		14-0026	Certificate of Deposit 0.707 09/19/16		09/19/14	246500
		14-0027	Certificate of Deposit 1.149 09/19/17		09/19/14	241600
		14-0032	Certificate of Deposit 0.80 12/07/16		12/08/14	246000

	15-0015	Certificate of Deposit	0.653	05/01/17	04/30/15	246700				
	15-0020	Certificate of Deposit	1.061	06/28/18	06/28/15	242000				
	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	249100				
	15-0022	Certificate of Deposit	0.612	08/01/16	08/01/15	248400				
	15-0034	Certificate of Deposit	0.798	09/05/17	09/04/15	246000				
	15-0035	Certificate of Deposit	0.76	09/16/16	09/16/15	248100				
	15-0036	Certificate of Deposit	0.557	09/20/16	09/21/15	248600				
	15-0037	Certificate of Deposit	0.446	06/17/16	09/21/15	249100				
	15-0038	Certificate of Deposit	0.80	10/16/17	10/21/15	246000				
	15-0039	Certificate of Deposit	0.541	10/25/16	10/26/15	248600				
	15-0043	Certificate of Deposit	0.73	12/07/16	12/08/15	248100				
						<b>3701500</b>				
	AR-0016	NOW-Other MM Funds			09/03/13	68556.46				
						<b>68556.46</b>				
						<b>4018056.46</b>				
						<b>8.45/100.00</b>				
10 - City of Batavia		Petty Cash			AR-0015	Cash	01/01/13	900		
		<b>Cash Total</b>						<b>900</b>		
		<b>10 - City of Batavia Total</b>						<b>900</b>		
		<b>Compliance Check</b>						<b>0.00/100.00</b>		
11 - Custody - Harris Bank	3133EA4G0				12-0015	Agency Note	0.70	04/11/17	10/19/12	1700000
		<b>Agency Note Total</b>								<b>1700000</b>
	3130A5MW6				15-0017	FHLB	0.50	06/30/17	06/30/15	500000
	3130A5UJ6				15-0019	FHLB	0.80	07/28/17	07/28/15	1000000
	3130A6K71				15-0030	FHLB	0.73	10/05/17	10/05/15	250000
	313379FW4				15-0042	FHLB	1.00	06/09/17	12/07/15	250000
	3130A6K89				15-0044	FHLB	1.05	10/05/18	10/05/15	500000
	313379FW4				16-0001	FHLB	1.00	06/09/17	03/10/16	500000
	3130A7FL4				16-0002	FHLB	1.00	03/23/18	03/23/16	500000
	3130A7EQ4				16-0003	FHLB	0.75	03/23/20	03/23/16	500000
	3130A7FH3				16-0009	FHLB	1.375	09/30/19	03/30/16	500000
	3130A7JH9				16-0010	FHLB	1.125	09/07/18	04/08/16	500000
		<b>FHLB Total</b>								<b>5000000</b>
	EJ4493353				13-0014	FHLMC	1.00	11/28/17	09/13/13	250000
	3134G7XS5				15-0029	FHLMC	1.10	03/30/18	09/30/15	500000

3134G74N8	15-0033	FHLMC 0.70	08/18/17	03/31/16	1000000
3134G7S69	16-0007	FHLMC 0.75	10/27/17	03/21/16	575000
3134G8TQ2	16-0011	FHLMC 1.125	10/11/18	04/11/16	250000
<b>FHLMC Total</b>					<b>2575000</b>
837681EC5	15-0014	Municipal Bond 2.00	12/15/16	05/15/15	215000
<b>Municipal Bond Total</b>					<b>215000</b>
912828J92	16-0005	Treasury Note 0.50	03/31/17	03/17/16	500000
<b>Treasury Note Total</b>					<b>500000</b>
<b>11 - Custody - Harris Bank Total</b>					<b>9990000</b>
<b>Investment Total</b>					<b>47547618.56</b>

**City of Batavia**

**May 31, 2016**

**Financial Report**

SUNGARD PENTAMATION  
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CITY OF BATAVIA  
 PRINT BALANCE SHEETS BY FUND

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 STATMN11

SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

FUND - 10 - GENERAL FUND

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	2,031,248.07	
1021	CASH - ILLINOIS FUNDS	5,114,647.35	
1022	DEPOSITS IN TRANSIT	2,297.19	
1023	E-PAY CASH	19,363.86	
1029	COM DEVL PETTY CASH	150.00	
1030	PETTY CASH	300.00	
1031	RECORDS PETTY CASH	100.00	
1040	GOV FUND CUSTODY	122,045.59	
1042	CITIBANK PMA LIQUID	27,312.12	
1046	R-CASH HAZ WASTE FUNDS	121,828.73	
1120	INVESTMENTS	6,378,400.00	
TOTAL	CASH AND INVESTMENTS	13,817,692.91	.00
1121	MARKET ADJ		968.10
TOTAL	NON-CASH CURRENT ASSETS	.00	968.10
1122	NET PREMIUM-DISCOUNT		1,390.75
TOTAL	CASH AND INVESTMENTS	.00	1,390.75
1201	CURRENT PROPERTY TAX	6,248,072.00	
1202	MISC RECEIVABLE	58,046.55	
1203	UNAPPLIED CREDIT	281.75	
1204	ALLOW UNCOLLECT PROP TAX		62,480.72
1207	INTEREST RECEIVABLE	17,392.20	
1210	COURT FINES RECEIVABLE	8,979.45	
1214	CURRENT SSA TAX	6,571.11	
1215	SALES TAX RECEIVABLE	1,407,183.72	
1218	INCOME TAX PAST DUE	607,296.11	
1220	INCOME TAX RECEIVABLE	257,115.27	
1221	LOCAL USE TAX RECEIVABLE	222,541.42	
1222	SIMPLIFIED TAX RECEIVABLE	220,777.77	
1223	GASOLINE TAX RECEIVABLE	15,206.33	
1224	GAS USE TAX RECEIVABLE	71,708.79	
1225	HOME RULE TAX REC	1,008,636.46	
1233	MULTIMEDIA CABLE REC	117,599.34	
1235	UNBILLED UTILITIES REC	148,989.94	
1270	GAS- CAPITAL SURCHARGE		6,371.82
1275	GASOLINE-INVENTORY	33,534.29	
1280	VEOLIA INVENTORY	1,089.43	
TOTAL	NON-CASH CURRENT ASSETS	10,451,021.93	68,852.54
1311	DUE FROM TIF FD #11	1,375,000.00	
1342	DUE FR DP BRIDGE #42	15,091.60	
TOTAL	DUE FROM'S	1,390,091.60	.00
1504	UTIL TAX BILLED-CUSTOMER	131,979.28	
1505	UTIL TAX - MARKET CUST	9,486.63	
1520	LEAF & BRUSH RECEIVABLE	55,804.26	
1730	ALLOWANCE FOR BAD DEBT		6,952.62

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CITY OF BATAVIA  
 PRINT BALANCE SHEETS BY FUND

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SELECTION CRITERIA: ALL  
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FUND - 10 - GENERAL FUND

ACCOUNT	TITLE	DEBITS	CREDITS
TOTAL NON-CASH CURRENT ASSETS		197,270.17	6,952.62
TOTAL ASSETS		25,856,076.61	78,164.01
1911	BATAVIA ENV COMMISSION		1,317.60
1912	MISC ESCROW/HOLDING		58,380.00
1915	WINDMILL LAKES BASIN		5,300.00
1925	LIQUOR&TOBACCO VIOLATIONS		4,750.00
1955	AS-BUILT ESCROW		7,404.53
1962	ENG DEVELOPER ESCROW		7,000.00
1973	NONREFUNDABLE TREE PYMNTS		32,039.20
1974	TREE DEPOSITS-DEVELOPERS		8,383.00
1976	LOT GRADING DEPOSITS		25,000.00
1977	SIDEWALK DEPOSITS		8,700.90
1978	ROW DEPOSITS		55.00
1979	DRIVEWAY DEPOSITS		4,376.70
1980	PSN PAYABLE CC FEES		3,838.07
TOTAL DEPOSITS/ESCROWS		.00	166,545.00
2002	ED CREDIT PAYABLE		609,670.04
2010	ACCOUNTS PAYABLE		1,555.00
2012	WAGES PAYABLE		823,770.31
2014	OTHER PAYABLE		24,247.89
2086	VAUGHAN		345.00
TOTAL CURRENT LIABILITIES		.00	1,459,588.24
TOTAL LIABILITIES		.00	1,626,133.24
3010	DEFERRED REVENUE		6,192,162.39
TOTAL DEFERRED EXPENSE/REVENUE		.00	6,192,162.39
3024	ASSIGNED FUND BALANCE		672,325.00
3025	FUND BALANCE/NET ASSETS		17,692,746.69
TOTAL FUND BALANCE		.00	18,365,071.69
TOTAL CONTROL ACCOUNTS		35,912,294.39	35,506,839.67
TOTAL EQUITIES		35,912,294.39	60,064,073.75
TOTAL GENERAL FUND		61,768,371.00	61,768,371.00

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FUND - 11 - T.I.F. DISTRICT

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	121,827.16	
1045	R-CASH SSA 55/57	27,949.92	
TOTAL	CASH AND INVESTMENTS	149,777.08	.00
1201	CURRENT PROPERTY TAX	813,778.70	
1202	MISC RECEIVABLE	5,441.17	
1209	GRANT RECEIVABLE	4,455.83	
1212	LOAN RECEIVABLE	70,214.07	
1213	FORGIVABLE LOAN REC	34,000.00	
TOTAL	NON-CASH CURRENT ASSETS	927,889.77	.00
TOTAL	ASSETS	1,077,666.85	.00
2011	ACCOUNTS PAYABLE-MANUAL		56,638.69
2036	RETAINAGE PAYABLE		100,121.71
TOTAL	CURRENT LIABILITIES	.00	156,760.40
2410	DUE TO GENERAL FUND #10		1,375,000.00
TOTAL	DUE TO'S	.00	1,375,000.00
TOTAL	LIABILITIES	.00	1,531,760.40
3010	DEFERRED REVENUE		813,778.70
TOTAL	DEFERRED EXPENSE/REVENUE	.00	813,778.70
3025	FUND BALANCE/NET ASSETS	1,129,139.29	
TOTAL	FUND BALANCE	1,129,139.29	.00
TOTAL	CONTROL ACCOUNTS	1,018,472.28	879,739.32
TOTAL	EQUITIES	2,147,611.57	1,693,518.02
TOTAL	T.I.F. DISTRICT	3,225,278.42	3,225,278.42

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SELECTION CRITERIA: ALL  
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FUND - 12 - TIF DISTRICT #3

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	20,615.41	
TOTAL CASH AND INVESTMENTS		20,615.41	.00
1201	CURRENT PROPERTY TAX	311,947.70	
1202	MISC RECEIVABLE	1,151.23	
1212	LOAN RECEIVABLE	48,131.66	
TOTAL NON-CASH CURRENT ASSETS		361,230.59	.00
TOTAL ASSETS		381,846.00	.00
3010	DEFERRED REVENUE		311,947.70
TOTAL DEFERRED EXPENSE/REVENUE		.00	311,947.70
3025	FUND BALANCE/NET ASSETS		58,039.98
TOTAL FUND BALANCE		.00	58,039.98
TOTAL CONTROL ACCOUNTS		323,814.00	335,672.32
TOTAL EQUITIES		323,814.00	705,660.00
TOTAL TIF DISTRICT #3		705,660.00	705,660.00

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CITY OF BATAVIA  
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SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 5/16

FUND - 15 - CITY'S HEALTH BENEFIT

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH		278,189.06
1040	GOV FUND CUSTODY	3,640.88	
1042	CITIBANK PMA LIQUID	6,737.58	
1120	INVESTMENTS	961,000.00	
TOTAL	CASH AND INVESTMENTS	971,378.46	278,189.06
1121	MARKET ADJ		3,149.05
TOTAL	NON-CASH CURRENT ASSETS	.00	3,149.05
1122	NET PREMIUM-DISCOUNT	4,392.45	
TOTAL	CASH AND INVESTMENTS	4,392.45	.00
1207	INTEREST RECEIVABLE	3,127.65	
TOTAL	NON-CASH CURRENT ASSETS	3,127.65	.00
TOTAL	ASSETS	978,898.56	281,338.11
1970	ACCRUED CLAIMS		562,871.06
TOTAL	DEPOSITS/ESCROWS	.00	562,871.06
TOTAL	LIABILITIES	.00	562,871.06
3025	FUND BALANCE/NET ASSETS		1,216,714.96
TOTAL	FUND BALANCE	.00	1,216,714.96
TOTAL	CONTROL ACCOUNTS	7,324,697.84	6,242,672.27
TOTAL	EQUITIES	7,324,697.84	7,459,387.23
TOTAL	CITY'S HEALTH BENEFIT	8,303,596.40	8,303,596.40

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FUND - 18 - STREET IMPRV/MFT

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	1,623,393.08	
	TOTAL CASH AND INVESTMENTS	1,623,393.08	.00
1232	MFT RECEIVABLE	58,780.77	
	TOTAL NON-CASH CURRENT ASSETS	58,780.77	.00
	TOTAL ASSETS	1,682,173.85	.00
3025	FUND BALANCE/NET ASSETS		1,400,799.54
	TOTAL FUND BALANCE	.00	1,400,799.54
	TOTAL CONTROL ACCOUNTS	645,000.00	926,374.31
	TOTAL EQUITIES	645,000.00	2,327,173.85
	TOTAL STREET IMPRV/MFT	2,327,173.85	2,327,173.85

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FUND - 20 - WORKMEN'S COMP BENEFITS

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	323,242.94	
1021	CASH - ILLINOIS FUNDS	1,029,310.55	
1040	GOV FUND CUSTODY	4,000.00	
1120	INVESTMENTS	750,000.00	
TOTAL	CASH AND INVESTMENTS	2,106,553.49	.00
1121	MARKET ADJ		2,290.00
1207	INTEREST RECEIVABLE	2,533.68	
TOTAL	NON-CASH CURRENT ASSETS	2,533.68	2,290.00
TOTAL	ASSETS	2,109,087.17	2,290.00
1970	ACCRUED CLAIMS		277,554.99
1992	CLAIMS RESERVE		537,757.84
TOTAL	DEPOSITS/ESCROWS	.00	815,312.83
TOTAL	LIABILITIES	.00	815,312.83
3025	FUND BALANCE/NET ASSETS		1,442,647.43
TOTAL	FUND BALANCE	.00	1,442,647.43
TOTAL	CONTROL ACCOUNTS	1,022,812.75	871,649.66
TOTAL	EQUITIES	1,022,812.75	2,314,297.09
TOTAL	WORKMEN'S COMP BENEFITS	3,131,899.92	3,131,899.92

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FUND - 21 - ELECTRIC UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	3,777,505.60	
1022	DEPOSITS IN TRANSIT	36,049.97	
1023	E-PAY CASH	3,007.85	
1035	UB-CASH DRAWER	350.00	
1040	GOV FUND CUSTODY	146,876.56	
1042	CITIBANK PMA LIQUID	18,794.61	
1120	INVESTMENTS	17,064,600.00	
	TOTAL CASH AND INVESTMENTS	21,047,184.59	.00
1121	MARKET ADJ		36,730.52
	TOTAL NON-CASH CURRENT ASSETS	.00	36,730.52
1122	NET PREMIUM-DISCOUNT	16,796.28	
	TOTAL CASH AND INVESTMENTS	16,796.28	.00
1140	PREPAID EXPENSE	1,124,088.91	
1155	DEPOSITS PJM	90,000.00	
1202	MISC RECEIVABLE	65,526.31	
1207	INTEREST RECEIVABLE	40,008.49	
1235	UNBILLED UTILITIES REC	3,552,292.38	
1250	INVENTORY	2,167,139.88	
1253	TRANSFORMERS	520,676.82	
1254	ELECTRIC METERS	16,700.62	
1525	STATE UTILITY TAX	86,322.20	
1526	STATE TAX - MARKET CUST	7,662.85	
1540	ELECTRIC ACCTS RECEIVABLE	2,986,717.48	
1545	ELECTRIC MARKET BASE A/R	237,165.57	
1730	ALLOWANCE FOR BAD DEBT		69,270.90
1735	ALLOWANCE OBSOLETE INV		13,277.75
	TOTAL NON-CASH CURRENT ASSETS	10,894,301.51	82,548.65
1801	CONSTRUCTION IN PROCESS	489,822.00	
1802	LAND	121,034.23	
1803	LEASHOLD EXCHANGE	8,014,166.61	
1804	STRUCTURES & IMPROVE	321,381.36	
1808	PLANT & IMPROVEMENTS	69,546,163.72	
1820	VEHICLES & EQUIPMENT	1,796,588.92	
1830	ACCUMULATED DEP V&E&LH		2,479,151.78
1831	ACCUMULATED DEP PLANT		27,305,138.14
	TOTAL NON-CURRENT ASSESTS	80,289,156.84	29,784,289.92
	TOTAL ASSETS	112,247,439.22	29,903,569.09
2010	ACCOUNTS PAYABLE		3,057,154.35
2012	WAGES PAYABLE		127,427.36
2013	COMP ABSENCES PAYABLE		184,570.84
2014	OTHER PAYABLE		330.79
2019	STATE EXCISE TAX PAYABLE		222,078.77
2115	UTILITY CUSTOMER DEPOSITS		85,755.33

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FUND - 21 - ELECTRIC UTILITY

ACCOUNT - - - -	TITLE - - - -	DEBITS	CREDITS
TOTAL CURRENT LIABILITIES		.00	3,677,317.44
2122	IMRF NET PENSION LIAB		1,535,728.00
2128	UNAMORTIZED PREMIUM		274,912.60
2129	UNAMORT LOSS ON REF	1,359,804.63	
2131	G O BONDS PAYABLE		22,570,000.00
TOTAL LONG-TERM LIABILITIES		1,359,804.63	24,380,640.60
TOTAL LIABILITIES		1,359,804.63	28,057,958.04
3010	DEFERRED REVENUE		25,000.00
TOTAL DEFERRED EXPENSE/REVENUE		.00	25,000.00
3015	CONTRIBUTED CAPITAL		285,423.90
3025	FUND BALANCE/NET ASSETS		53,731,769.79
TOTAL FUND BALANCE		.00	54,017,193.69
TOTAL CONTROL ACCOUNTS		72,714,859.35	74,318,382.38
TOTAL EQUITIES		72,714,859.35	128,360,576.07
TOTAL ELECTRIC UTILITY		186,322,103.20	186,322,103.20

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CITY OF BATAVIA  
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FUND - 30 - WATER UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	1,009,444.93	
1021	CASH - ILLINOIS FUNDS	150,163.00	
1022	DEPOSITS IN TRANSIT	7,026.56	
1023	E-PAY CASH	300.00	
1040	GOV FUND CUSTODY	9,630.10	
1042	CITIBANK PMA LIQUID	4,410.03	
1120	INVESTMENTS	1,945,800.00	
	TOTAL CASH AND INVESTMENTS	3,126,774.62	.00
1121	MARKET ADJ		9,506.25
	TOTAL NON-CASH CURRENT ASSETS	.00	9,506.25
1122	NET PREMIUM-DISCOUNT	8,036.70	
	TOTAL CASH AND INVESTMENTS	8,036.70	.00
1202	MISC RECEIVABLE	29,912.62	
1207	INTEREST RECEIVABLE	13,824.98	
1235	UNBILLED UTILITIES REC	295,242.38	
1625	WATER ACCTS RECEIVABLE	260,122.99	
1730	ALLOWANCE FOR BAD DEBT		11,173.45
	TOTAL NON-CASH CURRENT ASSETS	599,102.97	11,173.45
1801	CONSTRUCTION IN PROCESS	32,720.68	
1802	LAND	907,733.28	
1808	PLANT & IMPROVEMENTS	9,856,525.39	
1810	WELLS & EQUIPMENT	3,634,936.67	
1812	WATER MAINS	20,600,084.33	
1814	WATER STORAGE TOWERS	3,363,585.30	
1818	HYDRANTS & METERS	432,285.36	
1820	VEHICLES & EQUIPMENT	234,383.46	
1830	ACCUMULATED DEP V&E&LH		138,412.85
1831	ACCUMULATED DEP PLANT		13,720,974.01
	TOTAL NON-CURRENT ASSETS	39,062,254.47	13,859,386.86
	TOTAL ASSETS	42,796,168.76	13,880,066.56
1931	B-BOX DEPOSITS-WATER		2,325.00
1933	WATER METER DEPOSIT		2,025.00
	TOTAL DEPOSITS/ESCROWS	.00	4,350.00
2012	WAGES PAYABLE		57,372.41
2013	COMP ABSENCES PAYABLE		199,896.07
2036	RETAINAGE PAYABLE		20,240.54
2115	UTILITY CUSTOMER DEPOSITS		12,605.00
	TOTAL CURRENT LIABILITIES	.00	290,114.02
2122	IMRF NET PENSION LIAB		673,458.00
2127	ACCRUED INTEREST PAYABLE		13,124.58
2128	UNAMORTIZED PREMIUM		144,642.67

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CITY OF BATAVIA  
PRINT BALANCE SHEETS BY FUND

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STATMN11

SELECTION CRITERIA: ALL  
ACCOUNTING PERIOD: 5/16

FUND - 30 - WATER UTILITY

ACCOUNT - - - -	TITLE - - - -	DEBITS	CREDITS
2131	G O BONDS PAYABLE		3,155,000.00
2145	IEPA LOAN L17-2420		1,684,082.50
2146	IEPA LOAN L17-2546		261,882.21
2147	IEPA LOAN L17-2262		1,828,183.23
2148	IEPA LOAN L17-2304		947,366.35
	TOTAL LONG-TERM LIABILITIES	.00	8,707,739.54
	TOTAL LIABILITIES	.00	9,002,203.56
3015	CONTRIBUTED CAPITAL		7,830,831.98
3025	FUND BALANCE/NET ASSETS		12,032,850.51
	TOTAL FUND BALANCE	.00	19,863,682.49
	TOTAL CONTROL ACCOUNTS	6,810,068.80	6,860,284.95
	TOTAL EQUITIES	6,810,068.80	26,723,967.44
	TOTAL WATER UTILITY	49,606,237.56	49,606,237.56

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

FUND - 31 - SEWER UTILITY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	1,827,769.05	
1021	CASH - ILLINOIS FUNDS	225,331.95	
1022	DEPOSITS IN TRANSIT	8,539.73	
1120	INVESTMENTS	500,000.00	
	TOTAL CASH AND INVESTMENTS	2,561,640.73	.00
1207	INTEREST RECEIVABLE	2,036.81	
1235	UNBILLED UTILITIES REC	389,440.07	
1725	SEWER ACCTS RECEIVABLE	347,534.91	
1730	ALLOWANCE FOR BAD DEBT		12,073.62
	TOTAL NON-CASH CURRENT ASSETS	739,011.79	12,073.62
1801	CONSTRUCTION IN PROCESS	908,167.03	
1802	LAND	89,066.12	
1809	SEWER LS & EQUIP	4,561,529.13	
1820	VEHICLES & EQUIPMENT	250,899.50	
1824	SEWAGE PLANT	23,482,019.61	
1826	SEWER MAINS	17,015,135.37	
1830	ACCUMULATED DEP V&E&LH		155,221.06
1831	ACCUMULATED DEP PLANT		21,131,891.84
	TOTAL NON-CURRENT ASSETS	46,306,816.76	21,287,112.90
	TOTAL ASSETS	49,607,469.28	21,299,186.52
2012	WAGES PAYABLE		50,988.43
2013	COMP ABSENCES PAYABLE		84,153.87
2115	UTILITY CUSTOMER DEPOSITS		12,388.76
	TOTAL CURRENT LIABILITIES	.00	147,531.06
2122	IMRF NET PENSION LIAB		546,230.00
2127	ACCRUED INTEREST PAYABLE		11,766.66
2128	UNAMORTIZED PREMIUM		95,828.75
2131	G O BONDS PAYABLE		3,530,000.00
2149	RECOVERY ZONE BONDS		510,762.72
	TOTAL LONG-TERM LIABILITIES	.00	4,694,588.13
	TOTAL LIABILITIES	.00	4,842,119.19
3015	CONTRIBUTED CAPITAL		14,069,329.64
3025	FUND BALANCE/NET ASSETS		9,084,527.52
	TOTAL FUND BALANCE	.00	23,153,857.16
	TOTAL CONTROL ACCOUNTS	8,781,774.66	9,094,081.07
	TOTAL EQUITIES	8,781,774.66	32,247,938.23
	TOTAL SEWER UTILITY	58,389,243.94	58,389,243.94

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FUND - 33 - FLOOD/BLDG PROJECTS FUND

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	412,968.64	
TOTAL CASH AND INVESTMENTS		412,968.64	.00
TOTAL ASSETS		412,968.64	.00
3025	FUND BALANCE/NET ASSETS		415,739.01
TOTAL FUND BALANCE		.00	415,739.01
TOTAL CONTROL ACCOUNTS		853,954.20	851,183.83
TOTAL EQUITIES		853,954.20	1,266,922.84
TOTAL FLOOD/BLDG PROJECTS FUND		1,266,922.84	1,266,922.84

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ACCOUNTING PERIOD: 5/16

FUND - 41 - FIRE STATION DEBT SERVICE

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	713,350.90	
1025	CASH WITH FISCAL AGENT	601,725.00	
TOTAL CASH AND INVESTMENTS		1,315,075.90	.00
TOTAL ASSETS		1,315,075.90	.00
2131	G O BONDS PAYABLE		500,000.00
2135	BOND INTEREST PAYABLE		101,725.00
TOTAL LONG-TERM LIABILITIES		.00	601,725.00
TOTAL LIABILITIES		.00	601,725.00
3025	FUND BALANCE/NET ASSETS		4,900.90
TOTAL FUND BALANCE		.00	4,900.90
TOTAL CONTROL ACCOUNTS		708,450.00	1,416,900.00
TOTAL EQUITIES		708,450.00	1,421,800.90
TOTAL FIRE STATION DEBT SERVICE		2,023,525.90	2,023,525.90

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FUND - 42 - DEERPATH BRIDGE REHAB

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH		959.39
TOTAL CASH AND INVESTMENTS		.00	959.39
1209	GRANT RECEIVABLE	15,091.60	
TOTAL NON-CASH CURRENT ASSETS		15,091.60	.00
TOTAL ASSETS		15,091.60	959.39
2410	DUE TO GENERAL FUND #10		15,091.60
TOTAL DUE TO'S		.00	15,091.60
TOTAL LIABILITIES		.00	15,091.60
TOTAL CONTROL ACCOUNTS		552,479.39	551,520.00
TOTAL EQUITIES		552,479.39	551,520.00
TOTAL DEERPATH BRIDGE REHAB		567,570.99	567,570.99

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ACCOUNTING PERIOD: 5/16

FUND - 43 - STREET IMP. NON-MFT

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	558,980.52	
1043	R-CASH TRAFFIC SIGNALS	265,597.70	
1044	R-CASH DEVELOPER FEES	62,500.00	
TOTAL	CASH AND INVESTMENTS	887,078.22	.00
1209	GRANT RECEIVABLE	127,754.38	
TOTAL	NON-CASH CURRENT ASSETS	127,754.38	.00
TOTAL	ASSETS	1,014,832.60	.00
2036	RETAINAGE PAYABLE		5,440.94
TOTAL	CURRENT LIABILITIES	.00	5,440.94
TOTAL	LIABILITIES	.00	5,440.94
3025	FUND BALANCE/NET ASSETS		1,008,657.65
TOTAL	FUND BALANCE	.00	1,008,657.65
TOTAL	CONTROL ACCOUNTS	3,615,970.69	3,616,704.70
TOTAL	EQUITIES	3,615,970.69	4,625,362.35
TOTAL	STREET IMP. NON-MFT	4,630,803.29	4,630,803.29

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FUND - 45 - SAFE ROUTES TO SCHOOL

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH		13,149.25
TOTAL CASH AND INVESTMENTS		.00	13,149.25
1209	GRANT RECEIVABLE	10,244.75	
TOTAL NON-CASH CURRENT ASSETS		10,244.75	.00
TOTAL ASSETS		10,244.75	13,149.25
TOTAL CONTROL ACCOUNTS		92,772.50	89,868.00
TOTAL EQUITIES		92,772.50	89,868.00
TOTAL SAFE ROUTES TO SCHOOL		103,017.25	103,017.25

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ACCOUNTING PERIOD: 5/16

FUND - 48 - CITY HALL CAPITAL IMPROVE

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	733,483.54	
1120	INVESTMENTS	250,000.00	
TOTAL	CASH AND INVESTMENTS	983,483.54	.00
1202	MISC RECEIVABLE	250.00	
1207	INTEREST RECEIVABLE	833.68	
1212	LOAN RECEIVABLE	9,750.00	
TOTAL	NON-CASH CURRENT ASSETS	10,833.68	.00
TOTAL	ASSETS	994,317.22	.00
3025	FUND BALANCE/NET ASSETS		1,002,568.49
TOTAL	FUND BALANCE	.00	1,002,568.49
TOTAL	CONTROL ACCOUNTS	662,851.76	654,600.49
TOTAL	EQUITIES	662,851.76	1,657,168.98
TOTAL	CITY HALL CAPITAL IMPROVE	1,657,168.98	1,657,168.98

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FUND - 56 - DONOVAN BRIDGE DS

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	13,299.73	
1025	CASH WITH FISCAL AGENT	135,412.50	
TOTAL CASH AND INVESTMENTS		148,712.23	.00
1201	CURRENT PROPERTY TAX	149,904.63	
TOTAL NON-CASH CURRENT ASSETS		149,904.63	.00
TOTAL ASSETS		298,616.86	.00
2131	G O BONDS PAYABLE		120,000.00
2135	BOND INTEREST PAYABLE		15,412.50
TOTAL LONG-TERM LIABILITIES		.00	135,412.50
TOTAL LIABILITIES		.00	135,412.50
3010	DEFERRED REVENUE		149,904.63
TOTAL DEFERRED EXPENSE/REVENUE		.00	149,904.63
3025	FUND BALANCE/NET ASSETS		4,198.89
TOTAL FUND BALANCE		.00	4,198.89
TOTAL CONTROL ACCOUNTS		148,426.00	157,526.84
TOTAL EQUITIES		148,426.00	311,630.36
TOTAL DONOVAN BRIDGE DS		447,042.86	447,042.86

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FUND - 61 - TRUST & AGENCY

ACCOUNT	TITLE	DEBITS	CREDITS
1020	CASH	114,873.41	
1023	E-PAY CASH	204.00	
	TOTAL CASH AND INVESTMENTS	115,077.41	.00
	TOTAL ASSETS	115,077.41	.00
1901	BATAVIA PARK DIST FEES		4,231.75
1902	BATAVIA SCHOOL DIST FEES		14,647.47
1903	POLICE DEPT-DRUG FUND		13,827.45
1904	FIRE DEPT DONATIONS		18,363.25
1908	ESDA DONATIONS		2,565.15
1909	KEY BOXES		3,416.43
1913	POLICE SUCICDE/STRESS		1,550.00
1916	BIKE COMMISSION DONAITONS		2,535.61
1917	POLICE DEPT DONATIONS		2,129.43
1918	WINDMILL MAINTENANCE FUND		2,770.57
1922	DUI FINES/PENALTIES		13,063.95
1924	TOBACCO GRANT (POLICE)		2,140.00
1928	POLICE NATIONAL NIGHT OUT		2,000.00
1929	DUI AFTER 6-1-08		31,383.38
1932	POLICE/SEX OFFENDERS REST		47.14
1936	ACCESS COMMITTEE		405.83
	TOTAL DEPOSITS/ESCROWS	.00	115,077.41
	TOTAL LIABILITIES	.00	115,077.41
	TOTAL TRUST & AGENCY	115,077.41	115,077.41

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ACCOUNTING PERIOD: 5/16

FUND - 62 - FIRE 2% FUND

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	49,683.42	
1120	INVESTMENTS	13,011.84	
TOTAL CASH AND INVESTMENTS		62,695.26	.00
1202	MISC RECEIVABLE	55,107.53	
TOTAL NON-CASH CURRENT ASSETS		55,107.53	.00
TOTAL ASSETS		117,802.79	.00
3025	FUND BALANCE/NET ASSETS		117,802.79
TOTAL FUND BALANCE		.00	117,802.79
TOTAL EQUITIES		.00	117,802.79
TOTAL FIRE 2% FUND		117,802.79	117,802.79

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ACCOUNTING PERIOD: 5/16

FUND - 63 - SSA #55

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	295.08	
TOTAL CASH AND INVESTMENTS		295.08	.00
1214	CURRENT SSA TAX	8,800.06	
TOTAL NON-CASH CURRENT ASSETS		8,800.06	.00
TOTAL ASSETS		9,095.14	.00
3010	DEFERRED REVENUE		8,800.06
TOTAL DEFERRED EXPENSE/REVENUE		.00	8,800.06
TOTAL CONTROL ACCOUNTS		.00	295.08
TOTAL EQUITIES		.00	9,095.14
TOTAL SSA #55		9,095.14	9,095.14

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FUND - 64 - COMM DEVL ASST PROGRAM

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	290,166.53	
TOTAL CASH AND INVESTMENTS		290,166.53	.00
1202	MISC RECEIVABLE	2,189.36	
1212	LOAN RECEIVABLE	3,619.43	
TOTAL NON-CASH CURRENT ASSETS		5,808.79	.00
TOTAL ASSETS		295,975.32	.00
3025	FUND BALANCE/NET ASSETS		295,873.66
TOTAL FUND BALANCE		.00	295,873.66
TOTAL CONTROL ACCOUNTS		.00	101.66
TOTAL EQUITIES		.00	295,975.32
TOTAL COMM DEVL ASST PROGRAM		295,975.32	295,975.32

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FUND - 71 - PW CAPITAL DEVL

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
1020	CASH	72,633.59	
1042	CITIBANK PMA LIQUID	2,907.10	
1120	INVESTMENTS	248,100.00	
TOTAL	CASH AND INVESTMENTS	323,640.69	.00
1207	INTEREST RECEIVABLE	560.43	
TOTAL	NON-CASH CURRENT ASSETS	560.43	.00
TOTAL	ASSETS	324,201.12	.00
3025	FUND BALANCE/NET ASSETS		549,214.74
TOTAL	FUND BALANCE	.00	549,214.74
TOTAL	CONTROL ACCOUNTS	714,573.62	489,560.00
TOTAL	EQUITIES	714,573.62	1,038,774.74
TOTAL	PW CAPITAL DEVL	1,038,774.74	1,038,774.74

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FUND - 72 - FIRE CAPITAL DEVL				
ACCOUNT - - - - -	TITLE - - - - -		DEBITS	CREDITS
1020	CASH		267,064.30	
1040	GOV FUND CUSTODY		350.00	
1042	CITIBANK PMA LIQUID		8,408.42	
1120	INVESTMENTS		441,600.00	
TOTAL CASH AND INVESTMENTS			717,422.72	.00
1121	MARKET ADJ			914.00
1207	INTEREST RECEIVABLE		2,981.76	
TOTAL NON-CASH CURRENT ASSETS			2,981.76	914.00
TOTAL ASSETS			720,404.48	914.00
3025	FUND BALANCE/NET ASSETS			714,576.16
TOTAL FUND BALANCE			.00	714,576.16
TOTAL CONTROL ACCOUNTS			235,000.00	239,914.32
TOTAL EQUITIES			235,000.00	954,490.48
TOTAL FIRE CAPITAL DEVL			955,404.48	955,404.48

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ACCOUNTING PERIOD: 5/16

FUND - 91 - GLTDAG

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
2013	COMP ABSENCES PAYABLE		1,003,192.29
	TOTAL CURRENT LIABILITIES	.00	1,003,192.29
2122	IMRF NET PENSION LIAB		3,845,021.00
2123	FIRE NET PENSION LIAB		6,767,813.00
2124	POLICE NET PENSION LIAB		23,566,500.00
2128	UNAMORTIZED PREMIUM		325,015.57
2129	UNAMORT LOSS ON REF	393,060.89	
2131	G O BONDS PAYABLE		7,270,000.00
2133	NET OPEB OBLIGATION		453,305.00
	TOTAL LONG-TERM LIABILITIES	393,060.89	42,227,654.57
	TOTAL LIABILITIES	393,060.89	43,230,846.86
3009	DEFERRED OUTFLOW	3,234,570.00	
3011	DEFERRED INFLOW		1,536,947.00
	TOTAL DEFERRED EXPENSE/REVENUE	3,234,570.00	1,536,947.00
3025	FUND BALANCE/NET ASSETS	41,140,162.97	
	TOTAL FUND BALANCE	41,140,162.97	.00
	TOTAL EQUITIES	44,374,732.97	1,536,947.00
	TOTAL GLTDAG	44,767,793.86	44,767,793.86

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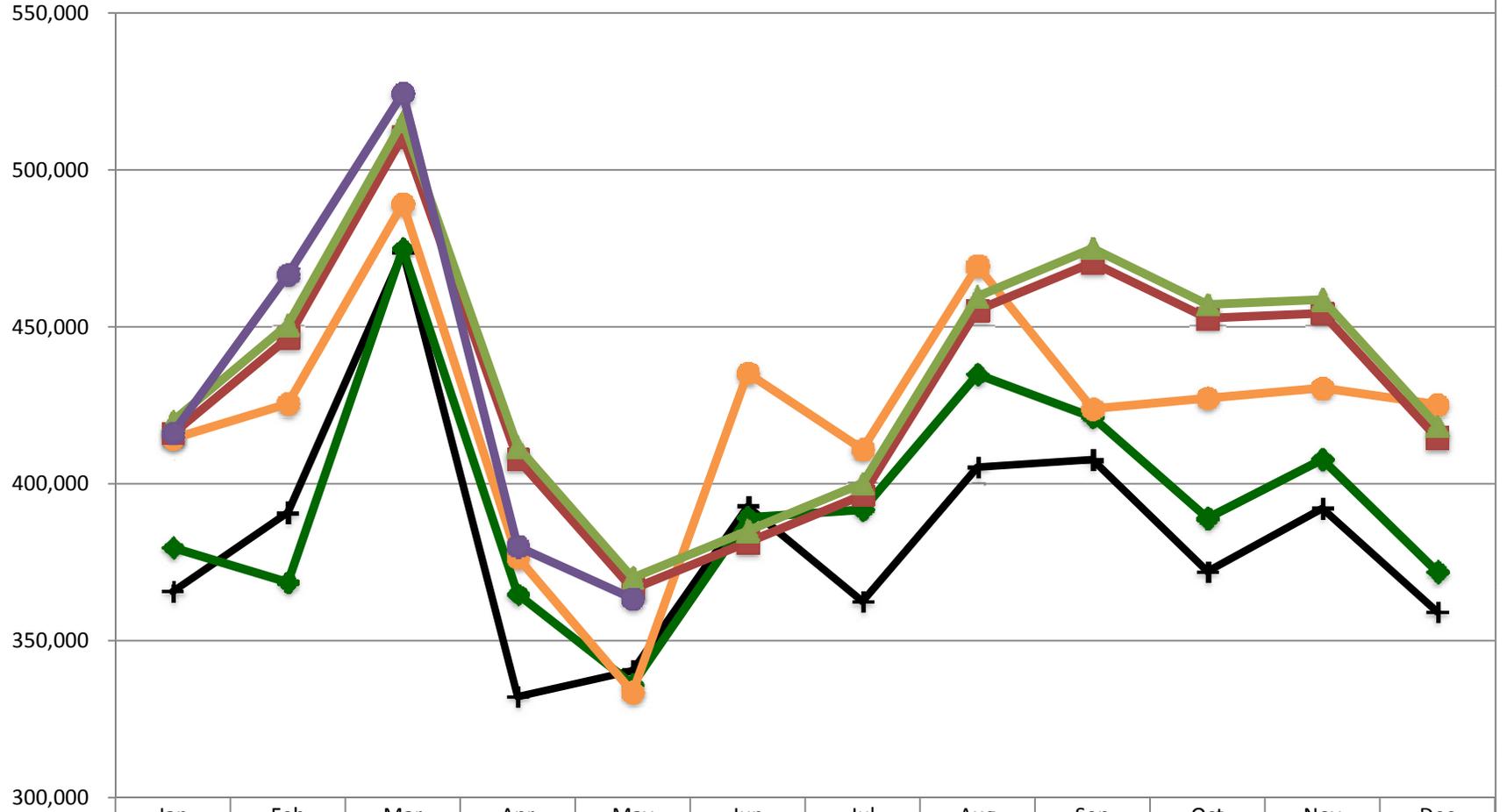
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SELECTION CRITERIA: ALL  
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FUND - 92 - GFAAG

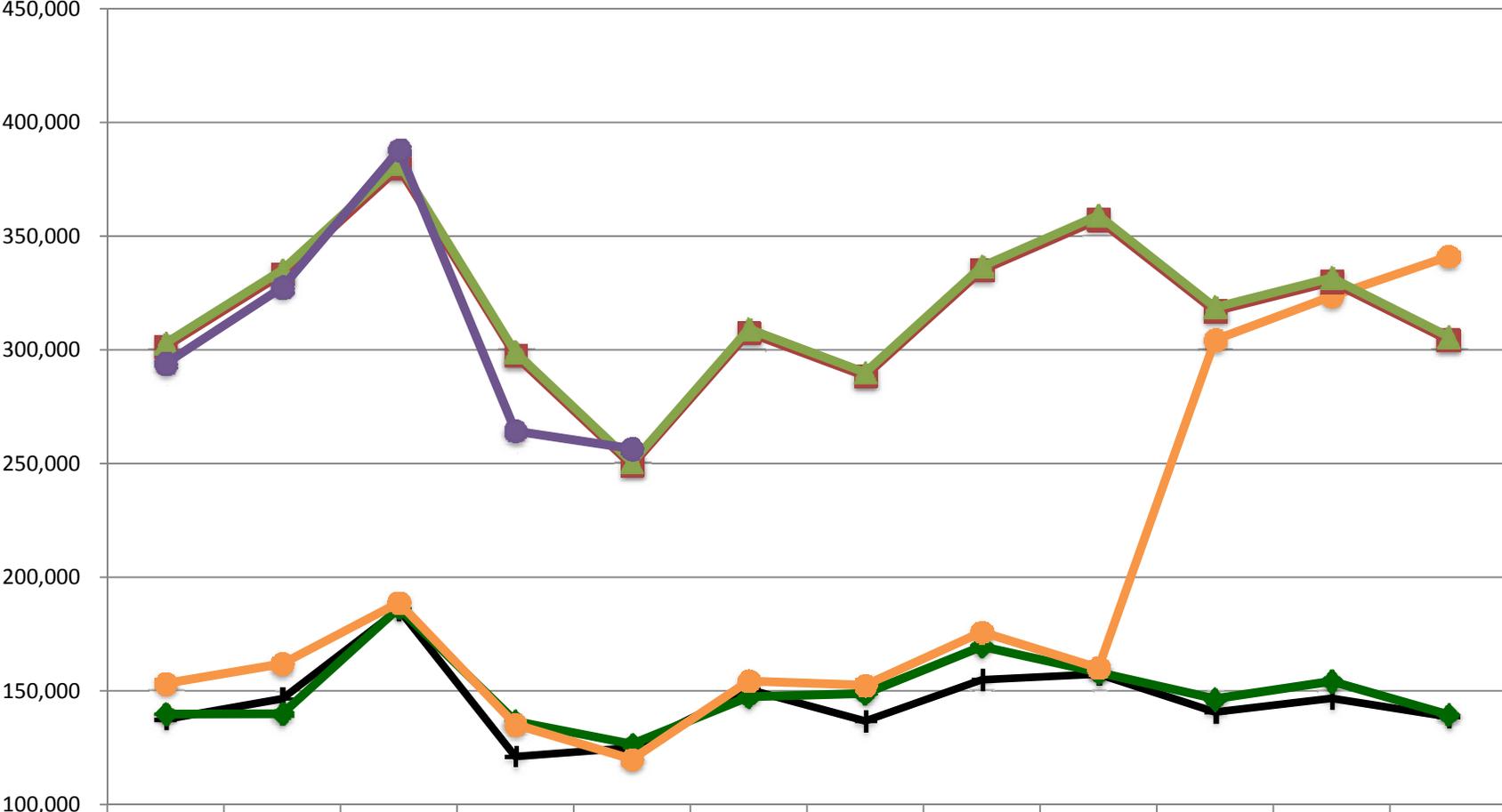
ACCOUNT	TITLE	DEBITS	CREDITS
1801	CONSTRUCTION IN PROCESS	3,809,262.00	
1802	LAND	18,527,563.00	
1804	STRUCTURES & IMPROVE	20,674,857.00	
1806	MACHINERY & EQUIPMENT	5,774,139.00	
1807	INFRASTRUCTURE	69,600,905.00	
1834	ACCUM DEP STRUCTURES		5,378,109.00
1836	ACCUM DEP EQUIPMENT		2,850,203.00
1837	ACCUM DEP INFRASTRUCTURE		26,593,408.00
TOTAL NON-CURRENT ASSESTS		118,386,726.00	34,821,720.00
TOTAL ASSETS		118,386,726.00	34,821,720.00
3025	FUND BALANCE/NET ASSETS		83,565,006.00
TOTAL FUND BALANCE		.00	83,565,006.00
TOTAL EQUITIES		.00	83,565,006.00
TOTAL GFAAG		118,386,726.00	118,386,726.00
TOTAL REPORT		550,162,266.14	550,162,266.14

## Sales Tax Comparison



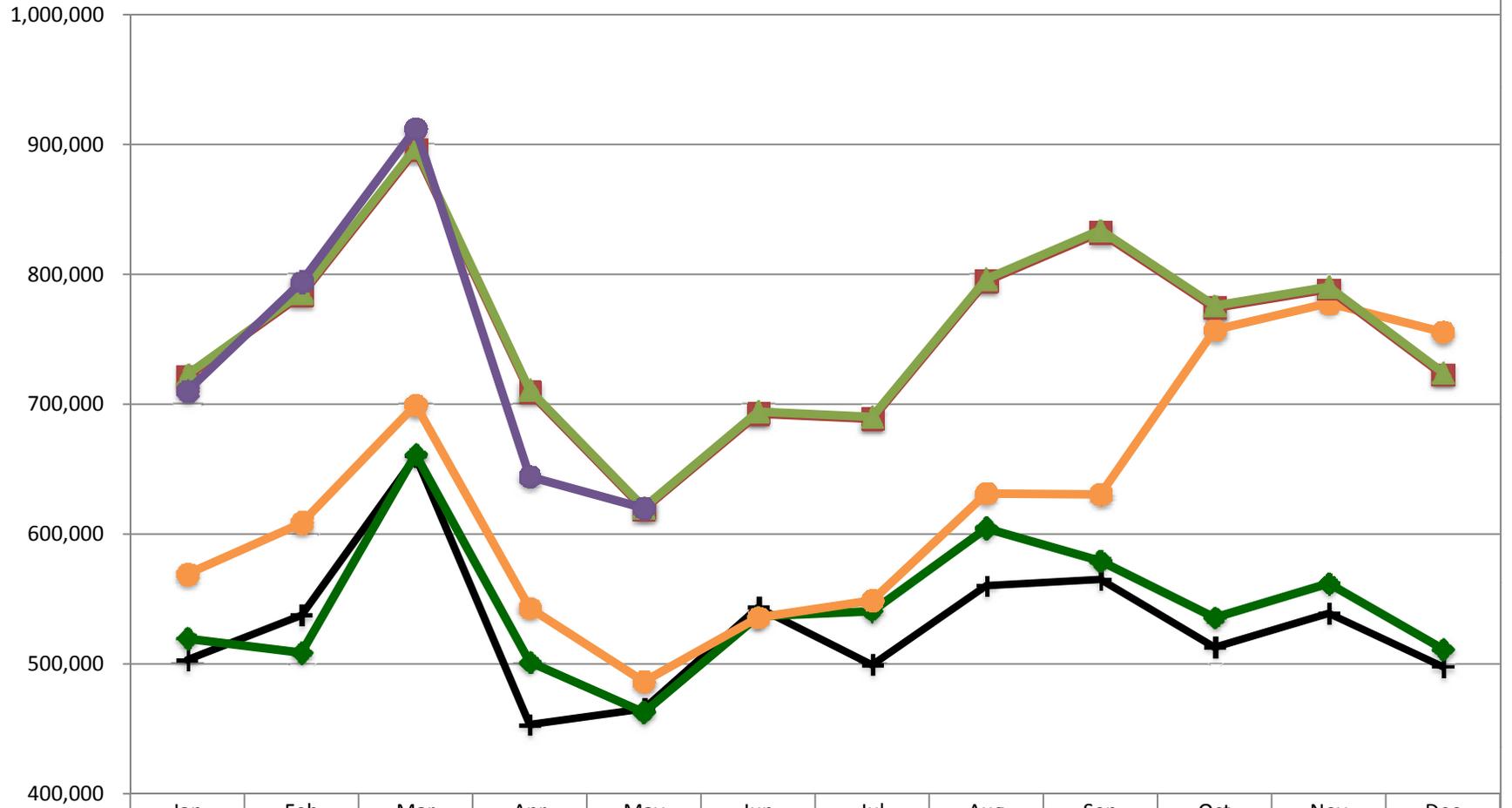
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
—+— 2012	365,657	390,828	473,839	332,184	340,473	392,704	362,508	405,313	407,681	372,073	392,131	359,168
—◆— 2013	379,656	368,619	474,828	364,827	336,126	389,243	391,721	434,826	421,215	389,048	407,759	371,927
—○— 2014	414,395	425,488	489,202	376,538	333,558	435,236	411,004	469,308	423,897	427,263	430,536	425,261
—■— 2015	415,988	446,440	510,628	407,900	366,523	381,377	396,362	455,331	470,481	452,771	454,330	414,545
—▲— 2016	419,976	450,720	515,524	411,811	370,036	385,033	400,162	459,696	474,991	457,111	458,685	418,519
—●— 2016 Actual	416,201	466,655	524,385	379,977	363,445							

# Home Rule Sales Tax Comparison



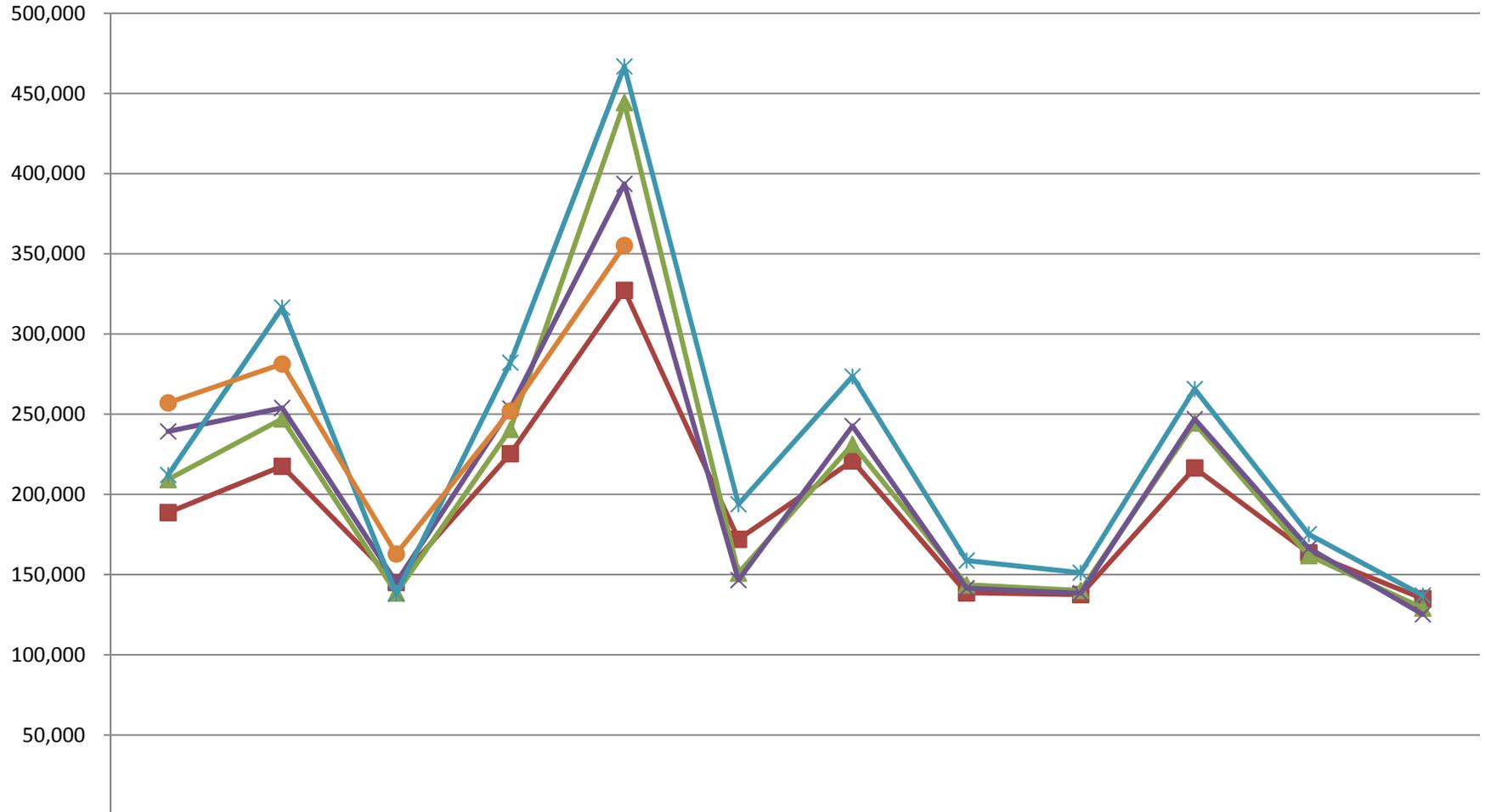
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2012	137,522	146,556	185,849	121,110	124,984	150,670	136,744	154,911	157,384	140,689	146,758	138,610
2013	139,790	139,956	186,461	136,654	126,593	147,393	148,826	169,495	158,107	146,529	154,197	139,573
2014	153,248	161,918	188,797	135,209	119,925	154,312	152,505	175,874	160,054	304,402	323,528	340,979
2015	301,364	333,372	380,078	297,470	249,211	307,579	288,522	334,950	357,282	317,049	329,917	304,313
2016	302,918	335,091	382,038	299,004	250,496	309,165	290,010	336,678	359,125	318,684	331,618	305,882
2016 Actual	293,918	327,440	387,745	264,211	256,485							

## Total Sales Tax Comparison



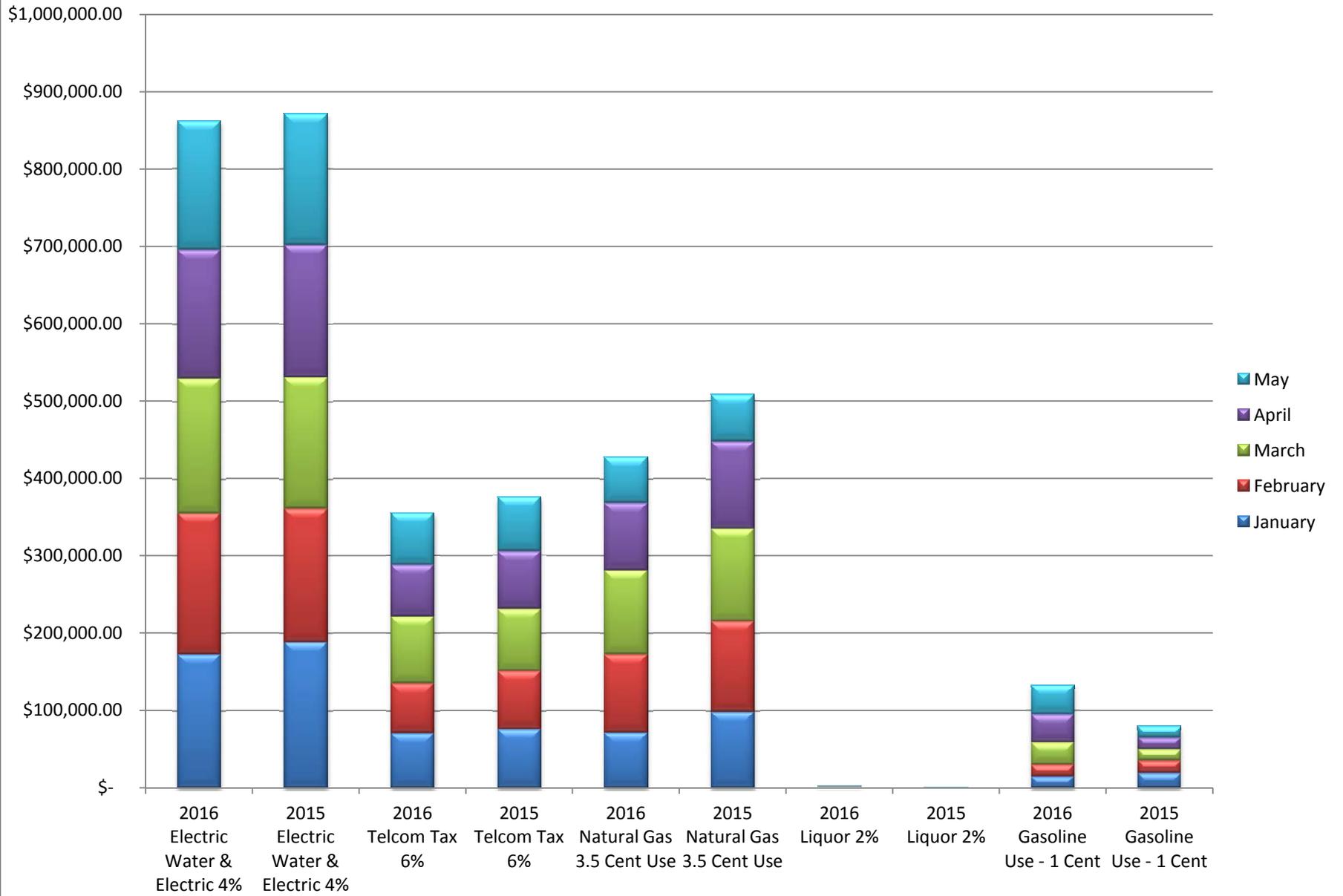
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2012	503,178	537,384	659,688	453,294	465,457	543,374	499,252	560,225	565,065	512,761	538,889	497,779
2013	519,445	508,575	661,289	501,481	462,719	536,637	540,547	604,321	579,322	535,577	561,957	511,501
2014	569,236	608,358	699,425	543,109	486,448	535,689	548,867	631,205	630,535	757,173	777,858	755,524
2015	721,340	784,092	895,602	709,281	619,247	692,612	688,684	794,646	832,273	774,160	788,602	722,832
2016	722,894	785,811	897,562	710,815	620,532	694,198	690,172	796,374	834,116	775,795	790,303	724,401
2016 Actual	710,118	794,095	912,130	644,189	619,929							

## History of Income Tax Receipts by Month



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
■ 2012	188,719	217,583	145,163	225,391	327,262	172,059	220,949	138,648	137,527	216,547	163,625	135,033
▲ 2013	209,316	247,088	138,551	240,584	444,384	150,976	231,228	143,662	140,153	244,520	161,894	129,221
✕ 2014	239,297	253,955	145,048	253,648	393,655	146,625	242,669	141,563	138,433	247,006	166,530	125,220
✱ 2015	212,164	316,550	138,094	282,198	466,872	193,884	273,559	158,751	151,202	265,743	175,220	137,034
● 2016	257,115.2	281,364.2	162,890.5	252,043.9	355,252.1							

# Utility Taxes and Fees



SUNGARD PENTAMATION  
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CITY OF BATAVIA  
 REVENUE COMPARISON REPORT

PAGE NUMBER: 1  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-10 GENERAL FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
4010	PROPERTY TAXES	3,600,068.00	218,566.36	3,381,501.64	6.07	4,001,143.00	415,085.61	3,586,057.39	10.37
4011	PENSION PROP TAXES	2,613,704.00	158,682.18	2,455,021.82	6.07	2,211,376.00	229,339.43	1,982,036.57	10.37
4015	SSA PROPERTY TAXES	6,000.00	384.79	5,615.21	6.41	6,000.00	496.38	5,503.62	8.27
4110	RETAIL SALES TAX	5,222,265.00	2,150,662.59	3,071,602.41	41.18	5,039,367.00	2,147,478.71	2,891,888.29	42.61
4111	HOMERULE SALES TAX	3,820,709.00	1,529,780.05	2,290,928.95	40.04	3,707,624.00	1,561,502.19	2,146,121.81	42.12
4115	SIMPLIFIED TELCOM	844,372.00	354,634.99	489,737.01	42.00	.00	.00	.00	.00
4120	ELEC FF & WATER TA	2,199,113.00	863,197.31	1,335,915.69	39.25	3,957,317.00	1,830,308.59	2,127,008.41	46.25
4121	LIQUOR TAX	300,000.00	78,354.30	221,645.70	26.12	.00	.00	.00	.00
4122	GASOLINE TAX	380,074.00	131,746.24	248,327.76	34.66	.00	.00	.00	.00
4123	NATURAL GAS TAX	661,478.00	426,672.94	234,805.06	64.50	.00	.00	.00	.00
4135	STATE USE TAX	515,000.00	311,220.09	203,779.91	60.43	463,601.00	228,806.91	234,794.09	49.35
4210	PERS. PROP. REPL. TAX	203,000.00	84,701.42	118,298.58	41.72	194,897.00	129,265.03	65,631.97	66.32
4220	INCOME TAX	2,525,000.00	1,308,666.22	1,216,333.78	51.83	2,505,214.00	1,415,878.17	1,089,335.83	56.52
4240	ROAD & BRIDGE TAX	34,300.00	2,294.35	32,005.65	6.69	34,500.00	2,938.99	31,561.01	8.52
4245	WASTE TRANSFER FEE	595,000.00	118,603.36	476,396.64	19.93	575,000.00	130,586.32	444,413.68	22.71
4251	BUSINESS LICENSES	61,000.00	59,144.00	1,856.00	96.96	58,050.00	56,825.00	1,225.00	97.89
TOTAL TAXES & FEES		23,581,083.00	7,797,311.19	15,783,771.81	33.07	22,754,089.00	8,148,511.33	14,605,577.67	35.81
4271	BUILDING PERMIT	245,000.00	110,256.50	134,743.50	45.00	195,000.00	119,893.30	75,106.70	61.48
4301	ENG PLAN REVIEW	15,000.00	4,321.70	10,678.30	28.81	10,890.00	694.87	10,195.13	6.38
4302	ENG INSPECT FEES	18,000.00	8,465.53	9,534.47	47.03	23,522.00	30.00	23,492.00	.13
4310	PLUMBING INSPECT	36,000.00	18,165.00	17,835.00	50.46	28,500.00	16,370.91	12,129.09	57.44
4316	PLANNING & ZONING	7,000.00	9,268.90	-2,268.90	132.41	15,000.00	3,700.00	11,300.00	24.67
4318	SURVEY MONUMENTATI	2,500.00	.00	2,500.00	.00	11,025.00	.00	11,025.00	.00
4320	LEAF & BRUSH COLLE	361,500.00	151,073.55	210,426.45	41.79	270,500.00	113,169.80	157,330.20	41.84
4324	PAY IN LIEU OF TAX	17,200.00	17,729.33	-529.33	103.08	16,500.00	16,990.98	-490.98	102.98
4325	ROW FRANCHISE FEES	452,000.00	234,829.88	217,170.12	51.95	448,445.00	224,470.87	223,974.13	50.06
4330	SALE OF BURIAL LOT	15,000.00	6,800.00	8,200.00	45.33	15,000.00	3,800.00	11,200.00	25.33
4331	GRAVE OPENINGS	30,000.00	18,100.00	11,900.00	60.33	36,000.00	12,700.00	23,300.00	35.28
4332	CARE OF LOTS	12,000.00	4,050.00	7,950.00	33.75	12,000.00	2,800.00	9,200.00	23.33
4335	SALE OF CITY PROPE	.00	44,871.00	-44,871.00	.00	.00	.00	.00	.00
4341	ENG REIMBURSEMENTS	.00	-3,675.00	3,675.00	.00	.00	.00	.00	.00
TOTAL SERVICE CHGS		1,211,200.00	624,256.39	586,943.61	51.54	1,082,382.00	514,620.73	567,761.27	47.55
4351	FINES & FEES	180,000.00	118,221.66	61,778.34	65.68	185,000.00	78,813.08	106,186.92	42.60
4352	PARKING TICKETS	36,000.00	12,871.00	23,129.00	35.75	50,000.00	14,780.50	35,219.50	29.56
4355	POLICE REIMBURSEME	120,000.00	6,573.80	113,426.20	5.48	105,000.00	52,064.78	52,935.22	49.59
4370	B&C FIRE PROT DIST	242,000.00	2,935.05	239,064.95	1.21	242,000.00	3,023.41	238,976.59	1.25
4386	STATE MAINT. REIMB	45,000.00	.00	45,000.00	.00	43,609.00	11,174.25	32,434.75	25.62
TOTAL PUBLIC SAFETY		623,000.00	140,601.51	482,398.49	22.57	625,609.00	159,856.02	465,752.98	25.55
4397	REIMBURSEMENTS	85,000.00	63,255.17	21,744.83	74.42	80,000.00	27,334.01	52,665.99	34.17
4399	MISCELLANEOUS	150,000.00	56,163.68	93,836.32	37.44	130,000.00	128,265.16	1,734.84	98.67
4402	TOWNSHIP SHARE	60,000.00	7,784.06	52,215.94	12.97	64,000.00	3,752.33	60,247.67	5.86

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CITY OF BATAVIA  
 REVENUE COMPARISON REPORT

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-10 GENERAL FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	BUDGET	REVENUE	BALANCE	
TOTAL OTHER REVENUES		295,000.00	127,202.91	167,797.09	274,000.00	159,351.50	114,648.50	58.16
4232	STATE&FED GRANTS	1,000.00	.00	1,000.00	1,200.00	232.00	968.00	19.33
5000	INTEREST EARNINGS	35,000.00	16,742.67	18,257.33	32,000.00	17,907.29	14,092.71	55.96
TOTAL OTHER REVENUES		36,000.00	16,742.67	19,257.33	33,200.00	18,139.29	15,060.71	54.64
TOTAL GENERAL FUND		25,746,283.00	8,706,114.67	17,040,168.33	24,769,280.00	9,000,478.87	15,768,801.13	36.34

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CITY OF BATAVIA  
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 ACCOUNTING PERIOD: 5/16

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-11 T.I.F. DISTRICT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4012	TIF #1 PROPERTY TA	768,000.00	39,077.21	728,922.79	5.09	732,000.00	54,861.90	677,138.10	7.49
TOTAL TAXES & FEES		768,000.00	39,077.21	728,922.79	5.09	732,000.00	54,861.90	677,138.10	7.49
4397	REIMBURSEMENTS	68,382.00	4,280.11	64,101.89	6.26	91,293.00	32,222.53	59,070.47	35.30
4415	LOAN PROCEEDS	.00	.00	.00	.00	1,345,300.00	.00	1,345,300.00	.00
TOTAL OTHER REVENUES		68,382.00	4,280.11	64,101.89	6.26	1,436,593.00	32,222.53	1,404,370.47	2.24
4232	STATE&FED GRANTS	.00	.00	.00	.00	23,998.00	.00	23,998.00	.00
5000	INTEREST EARNINGS	.00	.00	.00	.00	50.00	24.67	25.33	49.34
TOTAL OTHER REVENUES		.00	.00	.00	.00	24,048.00	24.67	24,023.33	.10
TOTAL T.I.F. DISTRICT		836,382.00	43,357.32	793,024.68	5.18	2,192,641.00	87,109.10	2,105,531.90	3.97

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 ACCOUNTING PERIOD: 5/16

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-12 TIF DISTRICT #3  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4013	TIF #3 PROPERTY TA	310,000.00	11,271.21	298,728.79	3.64	297,885.00	6,678.18	291,206.82	2.24
	TOTAL TAXES & FEES	310,000.00	11,271.21	298,728.79	3.64	297,885.00	6,678.18	291,206.82	2.24
4397	REIMBURSEMENTS	13,814.00	587.11	13,226.89	4.25	.00	143.13	-143.13	.00
	TOTAL OTHER REVENUES	13,814.00	587.11	13,226.89	4.25	.00	143.13	-143.13	.00
5000	INTEREST EARNINGS	.00	.00	.00	.00	.00	7.46	-7.46	.00
	TOTAL OTHER REVENUES	.00	.00	.00	.00	.00	7.46	-7.46	.00
	TOTAL TIF DISTRICT #3	323,814.00	11,858.32	311,955.68	3.66	297,885.00	6,828.77	291,056.23	2.29

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CITY OF BATAVIA  
 REVENUE COMPARISON REPORT

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-15 CITY'S HEALTH BENEFIT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			BUDGET	PRIOR YEAR		
			REVENUE	BALANCE	%		REVENUE	BALANCE	%
4397	REIMBURSEMENTS	100,000.00	211,448.14	-111,448.14	211.45	25,000.00	381,736.48	-356,736.48	1526.95
4419	FLEX CONTRIB	155,000.00	61,154.28	93,845.72	39.45	130,000.00	64,360.84	65,639.16	49.51
4420	CITY'S INS CONTRIB	3,154,629.00	1,137,004.22	2,017,624.78	36.04	2,858,918.00	1,124,487.21	1,734,430.79	39.33
4425	EMP INS CONTRIB	657,000.00	256,037.19	400,962.81	38.97	605,820.00	254,645.43	351,174.57	42.03
4430	NON-EMP INS PREM	83,120.00	29,098.47	54,021.53	35.01	172,894.00	70,496.64	102,397.36	40.77
TOTAL OTHER REVENUES		4,149,749.00	1,694,742.30	2,455,006.70	40.84	3,792,632.00	1,895,726.60	1,896,905.40	49.98
5000	INTEREST EARNINGS	5,500.00	789.97	4,710.03	14.36	4,000.00	5,575.75	-1,575.75	139.39
TOTAL OTHER REVENUES		5,500.00	789.97	4,710.03	14.36	4,000.00	5,575.75	-1,575.75	139.39
TOTAL CITY'S HEALTH BENEFIT		4,155,249.00	1,695,532.27	2,459,716.73	40.80	3,796,632.00	1,901,302.35	1,895,329.65	50.08

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CITY OF BATAVIA  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

SORTED BY: FUND,ORGANIZATION,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-18 STREET IMPRV/MFT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4230	MOTOR FUEL TAX	645,000.00	281,258.90	363,741.10	43.61	655,000.00	258,595.94	396,404.06	39.48
	TOTAL TAXES & FEES	645,000.00	281,258.90	363,741.10	43.61	655,000.00	258,595.94	396,404.06	39.48
5000	INTEREST EARNINGS	.00	115.41	-115.41	.00	750.00	381.73	368.27	50.90
	TOTAL OTHER REVENUES	.00	115.41	-115.41	.00	750.00	381.73	368.27	50.90
5543	FROM ST IMP NON-MF	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
	TOTAL INTERFUND	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
	TOTAL STREET IMPRV/MFT	645,000.00	281,374.31	363,625.69	43.62	655,750.00	289,918.17	365,831.83	44.21

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CITY OF BATAVIA  
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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

SORTED BY: FUND,ORGANIZATION,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-20 WORKMEN'S COMP BENEFITS  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4397	REIMBURSEMENTS	10,000.00	71,812.38	-61,812.38	718.12	5,000.00	35,984.48	-30,984.48	719.69
4420	CITY'S INS CONTRIB	428,875.00	178,697.95	250,177.05	41.67	529,920.00	220,800.00	309,120.00	41.67
TOTAL OTHER REVENUES		438,875.00	250,510.33	188,364.67	57.08	534,920.00	256,784.48	278,135.52	48.00
5000	INTEREST EARNINGS	4,500.00	3,139.33	1,360.67	69.76	1,000.00	2,187.62	-1,187.62	218.76
TOTAL OTHER REVENUES		4,500.00	3,139.33	1,360.67	69.76	1,000.00	2,187.62	-1,187.62	218.76
TOTAL WORKMEN'S COMP BENEFITS		443,375.00	253,649.66	189,725.34	57.21	535,920.00	258,972.10	276,947.90	48.32

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

SORTED BY: FUND, ORGANIZATION, 1ST SUBTOTAL, ACCOUNT  
 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
 PAGE BREAKS ON: FUND, ORGANIZATION

FUND-21 ELECTRIC UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
4399	MISCELLANEOUS	15,000.00	14,363.84	636.16	95.76	30,000.00	5,298.86	24,701.14	17.66
TOTAL OTHER REVENUES		15,000.00	14,363.84	636.16	95.76	30,000.00	5,298.86	24,701.14	17.66
5000	INTEREST EARNINGS	75,000.00	43,588.14	31,411.86	58.12	65,000.00	37,320.02	27,679.98	57.42
TOTAL OTHER REVENUES		75,000.00	43,588.14	31,411.86	58.12	65,000.00	37,320.02	27,679.98	57.42
4505	RESIDENTIAL RATE 1	13,021,852.00	4,672,145.92	8,349,706.08	35.88	12,657,661.00	4,667,782.15	7,989,878.85	36.88
4510	GENERAL SERVICE RA	1,116,845.00	482,976.30	633,868.70	43.24	925,869.00	453,902.42	471,966.58	49.02
4515	COMMERICAL RATE 13	10,312,650.00	3,991,617.61	6,321,032.39	38.71	10,304,762.00	4,029,899.67	6,274,862.33	39.11
4517	DEMAND RATE 234	7,524,850.00	2,878,692.20	4,646,157.80	38.26	7,383,037.00	2,833,594.63	4,549,442.37	38.38
4520	HEAVY INDUST RATE	6,457,130.00	2,460,492.14	3,996,637.86	38.11	6,091,395.00	2,472,124.07	3,619,270.93	40.58
4522	DEMAND RATE 236	3,738,629.00	1,506,296.68	2,232,332.32	40.29	3,611,830.00	1,440,161.19	2,171,668.81	39.87
4523	ENERGY RATE 238	3,894,000.00	1,947,297.50	1,946,702.50	50.01	3,821,791.00	1,964,619.37	1,857,171.63	51.41
4524	DEMAND RATE 338	2,365,000.00	1,089,272.65	1,275,727.35	46.06	2,078,000.00	1,037,507.18	1,040,492.82	49.93
4525	STATE UTILITY TAX	1,490,000.00	562,066.64	927,933.36	37.72	1,475,000.00	618,516.43	856,483.57	41.93
4526	MARKET BASED RATES	3,150,000.00	1,016,841.20	2,133,158.80	32.28	2,600,000.00	1,313,082.37	1,286,917.63	50.50
4530	ELECTRIC SALES-PEN	160,000.00	63,896.18	96,103.82	39.94	152,000.00	77,244.16	74,755.84	50.82
4535	POLE LEASE/JOINT W	50,000.00	.00	50,000.00	.00	67,700.00	.00	67,700.00	.00
4536	FIBER OPTIC REIMBU	27,000.00	9,741.00	17,259.00	36.08	23,400.00	17,441.00	5,959.00	74.53
4538	LABOR & MATERIALS	10,000.00	15,487.11	-5,487.11	154.87	15,000.00	20,886.84	-5,886.84	139.25
4539	DAMAGE CLAIMS	15,000.00	-1,607.96	16,607.96	10.72	20,000.00	.00	20,000.00	.00
4541	ELEC RECONNECTION	10,000.00	4,965.00	5,035.00	49.65	9,000.00	3,750.00	5,250.00	41.67
4543	DEVELOPERS-ELEC FE	100,000.00	21,569.23	78,430.77	21.57	50,000.00	67,345.18	-17,345.18	134.69
4548	ELECTRICAL SERV/PE	4,000.00	1,725.00	2,275.00	43.13	2,000.00	450.00	1,550.00	22.50
TOTAL ELECTRIC REVENUES		53,446,956.00	20,723,474.40	32,723,481.60	38.77	51,288,445.00	21,018,306.66	30,270,138.34	40.98
TOTAL ELECTRIC UTILITY		53,536,956.00	20,781,426.38	32,755,529.62	38.82	51,383,445.00	21,060,925.54	30,322,519.46	40.99

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 REVENUE COMPARISON REPORT

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FUND-30 WATER UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	BUDGET	REVENUE	BALANCE	
4399	MISCELLANEOUS	136,000.00	44,853.25	91,146.75	125,000.00	81,350.10	43,649.90	65.08
TOTAL OTHER REVENUES		136,000.00	44,853.25	91,146.75	125,000.00	81,350.10	43,649.90	65.08
5000	INTEREST EARNINGS	12,000.00	11,255.36	744.64	8,500.00	8,363.03	136.97	98.39
TOTAL OTHER REVENUES		12,000.00	11,255.36	744.64	8,500.00	8,363.03	136.97	98.39
4610	RESIDENTIAL WATER	2,875,000.00	1,136,258.10	1,738,741.90	3,031,140.00	1,120,194.97	1,910,945.03	36.96
4615	COMMERCIAL WATER	1,210,000.00	461,210.59	748,789.41	1,227,294.00	464,226.14	763,067.86	37.83
4616	WATER PENALTIES	30,000.00	10,937.27	19,062.73	30,000.00	11,359.92	18,640.08	37.87
4625	LABOR & MATERIALS	2,500.00	-447.84	2,947.84	2,500.00	1,373.71	1,126.29	54.95
4630	STAND-BY WATER FEE	117,654.00	109,954.28	7,699.72	107,000.00	110,520.00	-3,520.00	103.29
4634	NON-METERED WATER	500.00	275.00	225.00	500.00	125.00	375.00	25.00
4640	SALE OF WATER METE	8,000.00	3,978.62	4,021.38	5,000.00	2,477.11	2,522.89	49.54
4644	WATER MAIN RECAPTU	1,200.00	.00	1,200.00	1,500.00	4,650.00	-3,150.00	310.00
4645	WATER SERVICE INSP	700.00	385.00	315.00	500.00	175.00	325.00	35.00
4648	WATER CONNECTIONS	8,000.00	4,400.00	3,600.00	2,000.00	1,200.00	800.00	60.00
4650	WATER SUPPLY&TREAT	6,000.00	3,025.00	2,975.00	5,000.00	1,675.00	3,325.00	33.50
4667	SALE OF BULK WATER	5,000.00	195.32	4,804.68	7,500.00	1,167.15	6,332.85	15.56
TOTAL WATER FUND		4,264,554.00	1,730,171.34	2,534,382.66	4,419,934.00	1,719,144.00	2,700,790.00	38.90
TOTAL WATER UTILITY		4,412,554.00	1,786,279.95	2,626,274.05	4,553,434.00	1,808,857.13	2,744,576.87	39.73

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FUND-31 SEWER UTILITY  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4750	IEPA LOAN PROCEEDS	2,000,000.00	.00	2,000,000.00	.00	2,200,000.00	.00	2,200,000.00	.00
5000	INTEREST EARNINGS	500.00	345.07	154.93	69.01	2,000.00	2,247.60	-247.60	112.38
TOTAL OTHER REVENUES		2,000,500.00	345.07	2,000,154.93	.02	2,202,000.00	2,247.60	2,199,752.40	.10
4710	RESIDENTIAL SEWER	3,345,000.00	1,394,018.29	1,950,981.71	41.67	3,324,945.00	1,333,081.62	1,991,863.38	40.09
4715	COMMERCIAL SEWER	1,490,000.00	643,841.19	846,158.81	43.21	1,462,400.00	567,334.55	895,065.45	38.79
4721	SEWER PENALTIES	31,500.00	14,206.92	17,293.08	45.10	31,500.00	13,408.13	18,091.87	42.57
4725	TREATMENT CHARGE	50,000.00	17,305.00	32,695.00	34.61	50,000.00	8,875.00	41,125.00	17.75
4730	SEWER RECAPTURE	10,000.00	.00	10,000.00	.00	3,300.00	6,850.00	-3,550.00	207.58
4735	SANITARY INSPECTIO	775.00	385.00	390.00	49.68	500.00	175.00	325.00	35.00
4740	SEWER CONNECTIONS	15,000.00	7,603.60	7,396.40	50.69	10,000.00	2,703.60	7,296.40	27.04
TOTAL SEWER FUND		4,942,275.00	2,077,360.00	2,864,915.00	42.03	4,882,645.00	1,932,427.90	2,950,217.10	39.58
TOTAL SEWER UTILITY		6,942,775.00	2,077,705.07	4,865,069.93	29.93	7,084,645.00	1,934,675.50	5,149,969.50	27.31

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FUND-33 FLOOD/BLDG PROJECTS FUND  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
5000	INTEREST EARNINGS	.00	13.83	-13.83	.00	50.00	22.18	27.82	44.36
TOTAL OTHER REVENUES		.00	13.83	-13.83	.00	50.00	22.18	27.82	44.36
5510	FROM GENERAL #10	500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
TOTAL INTERFUND		500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
TOTAL FLOOD/BLDG PROJECTS FUND		500,000.00	13.83	499,986.17	.00	80,050.00	22.18	80,027.82	.03

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FUND-41 FIRE STATION DEBT SERVICE  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-5500 INTERFUND

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR		
		BUDGET	REVENUE	BALANCE %	BUDGET	REVENUE	BALANCE %
5510	FROM GENERAL #10	708,450.00	708,450.00	.00 100.00	703,450.00	703,450.00	.00 100.00
	TOTAL INTERFUND	708,450.00	708,450.00	.00 100.00	703,450.00	703,450.00	.00 100.00
	TOTAL FIRE STATION DEBT SERVICE	708,450.00	708,450.00	.00 100.00	703,450.00	703,450.00	.00 100.00

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
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FUND-42 DEERPATH BRIDGE REHAB  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4232	STATE&FED GRANTS	465,093.00	.00	465,093.00	.00	.00	-6,000.00	6,000.00	.00
TOTAL OTHER REVENUES		465,093.00	.00	465,093.00	.00	.00	-6,000.00	6,000.00	.00
5543	FROM ST IMP NON-MF	86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL INTERFUND		86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL DEERPATH BRIDGE REHAB		551,520.00	.00	551,520.00	.00	.00	.00	.00	.00

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,ORGANIZATION

FUND-43 STREET IMP. NON-MFT  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4453	STREET RECAPTURE F	458,000.00	2,262.99	455,737.01	.49	68,326.00	3,581.84	64,744.16	5.24
TOTAL OTHER REVENUES		458,000.00	2,262.99	455,737.01	.49	68,326.00	3,581.84	64,744.16	5.24
4232	STATE&FED GRANTS	2,541,885.00	.00	2,541,885.00	.00	37,383.00	.00	37,383.00	.00
5000	INTEREST EARNINGS	.00	14.71	-14.71	.00	.00	109.45	-109.45	.00
TOTAL OTHER REVENUES		2,541,885.00	14.71	2,541,870.29	.00	37,383.00	109.45	37,273.55	.29
TOTAL STREET IMP. NON-MFT		2,999,885.00	2,277.70	2,997,607.30	.08	105,709.00	3,691.29	102,017.71	3.49

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FUND-45 SAFE ROUTES TO SCHOOL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4396 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
4232	STATE&FED GRANTS	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00
	TOTAL OTHER REVENUES	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00
	TOTAL SAFE ROUTES TO SCHOOL	89,868.00	.00	89,868.00	.00	113,643.00	.00	113,643.00	.00

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 TOTALED ON: FUND,ORGANIZATION,1ST SUBTOTAL  
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FUND-48 CITY HALL CAPITAL IMPROVE  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4397	REIMBURSEMENTS	3,000.00	.00	3,000.00	.00	3,000.00	.00	3,000.00	.00
	TOTAL OTHER REVENUES	3,000.00	.00	3,000.00	.00	3,000.00	.00	3,000.00	.00
5000	INTEREST EARNINGS	1,500.00	100.49	1,399.51	6.70	.00	4,692.25	-4,692.25	.00
	TOTAL OTHER REVENUES	1,500.00	100.49	1,399.51	6.70	.00	4,692.25	-4,692.25	.00
5510	FROM GENERAL #10	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
	TOTAL INTERFUND	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
	TOTAL CITY HALL CAPITAL IMPROVE	79,500.00	100.49	79,399.51	.13	78,000.00	4,692.25	73,307.75	6.02

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FUND-56 DONOVAN BRIDGE DS  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4014	DEBT PROPERTY TAX	148,426.00	9,100.84	139,325.16	6.13	150,826.00	15,799.16	135,026.84	10.48
	TOTAL TAXES & FEES	148,426.00	9,100.84	139,325.16	6.13	150,826.00	15,799.16	135,026.84	10.48
	TOTAL DONOVAN BRIDGE DS	148,426.00	9,100.84	139,325.16	6.13	150,826.00	15,799.16	135,026.84	10.48

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FUND-63 SSA #55  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4000 TAXES & FEES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR		
			REVENUE	BALANCE	%	REVENUE	BALANCE	%
4015	SSA PROPERTY TAXES	.00	295.08	-295.08	.00	.00	.00	.00
	TOTAL TAXES & FEES	.00	295.08	-295.08	.00	.00	.00	.00
	TOTAL SSA #55	.00	295.08	-295.08	.00	.00	.00	.00

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FUND-64 COMM DEVL ASST PROGRAM  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	REVENUE	BALANCE	%	
4416	COM DEV LOW INTR L	.00	78.08	-78.08	.00	.00	256.58	-256.58	.00
	TOTAL OTHER REVENUES	.00	78.08	-78.08	.00	.00	256.58	-256.58	.00
5000	INTEREST EARNINGS	.00	23.58	-23.58	.00	.00	56.38	-56.38	.00
	TOTAL OTHER REVENUES	.00	23.58	-23.58	.00	.00	56.38	-56.38	.00
	TOTAL COMM DEVL ASST PROGRAM	.00	101.66	-101.66	.00	.00	312.96	-312.96	.00

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 TOTALED ON: FUND, ORGANIZATION, 1ST SUBTOTAL  
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FUND-71 PW CAPITAL DEVL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR		
			REVENUE	BALANCE	%	REVENUE	BALANCE	%
4406	PW CAP FEES	9,500.00	4,550.00	4,950.00	47.89	1,300.00	8,200.00	13.68
TOTAL OTHER REVENUES		9,500.00	4,550.00	4,950.00	47.89	1,300.00	8,200.00	13.68
5000	INTEREST EARNINGS	100.00	10.00	90.00	10.00	6.84	93.16	6.84
TOTAL OTHER REVENUES		100.00	10.00	90.00	10.00	6.84	93.16	6.84
5510	FROM GENERAL #10	275,000.00	.00	275,000.00	.00	.00	270,000.00	.00
TOTAL INTERFUND		275,000.00	.00	275,000.00	.00	.00	270,000.00	.00
TOTAL PW CAPITAL DEVL		284,600.00	4,560.00	280,040.00	1.60	1,306.84	278,293.16	.47

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FUND-72 FIRE CAPITAL DEVL  
 ORGANIZATION- ORGN TITLE NOT FOUND  
 1ST SUBTOTAL-4390 OTHER REVENUES

ACCOUNT	TITLE	CURRENT YEAR			PRIOR YEAR			
		BUDGET	REVENUE	BALANCE	BUDGET	REVENUE	BALANCE	
4407	FIRE CAP FEES	9,500.00	4,550.00	4,950.00	9,500.00	1,300.00	8,200.00	13.68
TOTAL OTHER REVENUES		9,500.00	4,550.00	4,950.00	9,500.00	1,300.00	8,200.00	13.68
5000	INTEREST EARNINGS	500.00	364.32	135.68	100.00	17.35	82.65	17.35
TOTAL OTHER REVENUES		500.00	364.32	135.68	100.00	17.35	82.65	17.35
5510	FROM GENERAL #10	225,000.00	.00	225,000.00	200,000.00	.00	200,000.00	.00
TOTAL INTERFUND		225,000.00	.00	225,000.00	200,000.00	.00	200,000.00	.00
TOTAL FIRE CAPITAL DEVL		235,000.00	4,914.32	230,085.68	209,600.00	1,317.35	208,282.65	.63
TOTAL REPORT		102,639,637.00	36,367,111.87	66,272,525.13	96,990,510.00	37,079,659.56	59,910,850.44	38.23

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CITY OF BATAVIA  
 EXPENDITURE COMPARISON REPORT

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	11,483,412.00	4,730,335.93	6,753,076.07	41.19	10,883,066.00	4,358,495.33	6,524,570.67	40.05
6102 OVERTIME	560,000.00	180,915.68	379,084.32	32.31	555,962.00	184,569.45	371,392.55	33.20
6103 DOUBLE TIME	89,000.00	29,083.55	59,916.45	32.68	89,000.00	63,071.61	25,928.39	70.87
6104 STAND-BY PAY	34,000.00	.00	34,000.00	.00	34,000.00	10,540.35	23,459.65	31.00
6105 OUTSIDE WORK	16,000.00	8,166.39	7,833.61	51.04	17,847.00	2,542.65	15,304.35	14.25
6107 PART TIME WA	612,108.00	237,192.15	374,915.85	38.75	578,527.00	232,101.48	346,425.52	40.12
TOTAL-6100 SALARY&WAGES	12,794,520.00	5,185,693.70	7,608,826.30	40.53	12,158,402.00	4,851,320.87	7,307,081.13	39.90
6120 GROUP INSURA	2,398,200.00	850,841.07	1,547,358.93	35.48	2,191,111.00	846,673.79	1,344,437.21	38.64
6121 IMRF-CITY %	668,428.00	250,937.93	417,490.07	37.54	646,452.00	240,770.42	405,681.58	37.24
6122 CITY FICA&ME	539,105.00	206,799.24	332,305.76	38.36	516,723.00	196,107.69	320,615.31	37.95
6123 CITY PENSION	2,623,931.00	4,326.85	2,619,604.15	.16	2,221,354.00	4,221.36	2,217,132.64	.19
6125 STATE UNEMPL	.00	852.00	-852.00	.00	.00	.00	.00	.00
6126 WORKERS COMP	287,875.00	119,947.85	167,927.15	41.67	353,920.00	147,466.75	206,453.25	41.67
6127 WORK COMP-PO	2,550.00	2,550.00	.00	100.00	3,000.00	2,550.00	450.00	85.00
TOTAL-6119 BENEFIT COST	6,520,089.00	1,436,254.94	5,083,834.06	22.03	5,932,560.00	1,437,790.01	4,494,769.99	24.24
6201 POLICE & FIR	15,100.00	2,017.40	13,082.60	13.36	39,150.00	4,555.54	34,594.46	11.64
6202 MEAL ALLOWAN	1,350.00	209.65	1,140.35	15.53	2,500.00	360.09	2,139.91	14.40
6203 MEDICAL EXAM	12,276.00	2,336.00	9,940.00	19.03	12,000.00	7,610.00	4,390.00	63.42
6204 EMP RECRUITM	33,140.00	21,862.40	11,277.60	65.97	1,500.00	1,108.55	391.45	73.90
6205 MEMBERSHIP	37,135.00	17,842.31	19,292.69	48.05	37,642.00	16,281.89	21,360.11	43.25
6207 EMPLOYEE REC	22,900.00	10,169.95	12,730.05	44.41	25,000.00	3,566.34	21,433.66	14.27
6209 EMS TRAINING	2,100.00	636.75	1,463.25	30.32	2,400.00	208.50	2,191.50	8.69
6210 TRAINING	93,549.00	10,791.70	82,757.30	11.54	91,589.00	17,421.02	74,167.98	19.02
6211 TRAVEL-MILES	2,975.00	388.39	2,586.61	13.06	3,750.00	680.76	3,069.24	18.15
6213 FIRE PREV TR	1,400.00	24.88	1,375.12	1.78	1,330.00	1,266.62	63.38	95.23
TOTAL-6200 EMPLOYEE DEV	221,925.00	66,279.43	155,645.57	29.87	216,861.00	53,059.31	163,801.69	24.47
6215 RESOURCE MAT	7,514.00	1,849.35	5,664.65	24.61	7,289.00	2,744.28	4,544.72	37.65
6225 POSTAGE-SHIP	74,660.00	27,371.57	47,288.43	36.66	70,050.00	26,246.49	43,803.51	37.47
6230 OFFICE SUPPL	57,805.00	16,426.22	41,378.78	28.42	53,300.00	25,364.18	27,935.82	47.59
6231 SOFTWARE	67,045.00	23,416.37	43,628.63	34.93	42,300.00	7,667.67	34,632.33	18.13
6232 COMPUTER SUP	3,000.00	689.19	2,310.81	22.97	3,000.00	768.91	2,231.09	25.63
6233 VEHICLE & EQ	94,900.00	27,368.94	67,531.06	28.84	84,900.00	35,020.99	49,879.01	41.25
6235 PRINTING & P	38,560.00	15,563.13	22,996.87	40.36	39,000.00	11,557.20	27,442.80	29.63
6237 COMMUNICATIO	14,500.00	2,878.50	11,621.50	19.85	12,600.00	539.92	12,060.08	4.29
6239 INVESTIGATIV	3,500.00	893.63	2,606.37	25.53	3,000.00	1,050.56	1,949.44	35.02
6240 MATERIALS	100,000.00	32,745.85	67,254.15	32.75	100,000.00	27,544.32	72,455.68	27.54
6241 FUEL	199,900.00	40,600.71	159,299.29	20.31	246,655.00	62,068.28	184,586.72	25.16
6242 PATROL SUPPL	5,200.00	760.68	4,439.32	14.63	4,900.00	264.29	4,635.71	5.39
6243 SALT & DE-IC	285,000.00	87,260.60	197,739.40	30.62	330,000.00	63,459.27	266,540.73	19.23
6245 ADS/NOTICES	8,800.00	4,869.90	3,930.10	55.34	7,150.00	2,709.50	4,440.50	37.90
6246 COMMUNITY RE	1,000.00	1,562.15	-562.15	156.22	1,325.00	523.00	802.00	39.47
6247 AMMUNITION/S	15,470.00	13,339.35	2,130.65	86.23	19,310.00	8,183.45	11,126.55	42.38

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	CURRENT YEAR				PRIOR YEAR				
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%	
6250	PHONE	73,714.00	26,438.38	47,275.62	35.87	75,824.00	25,260.84	50,563.16	33.32
6251	PUBLIC EDUCA	2,500.00	58.43	2,441.57	2.34	3,900.00	40.35	3,859.65	1.03
6253	HAZ-MAT SUPP	2,500.00	.00	2,500.00	.00	2,500.00	772.46	1,727.54	30.90
6255	CLOTHING & U	102,641.00	34,332.97	68,308.03	33.45	100,028.00	31,304.82	68,723.18	31.30
6256	RESCUE MATER	10,000.00	2,662.74	7,337.26	26.63	10,000.00	4,109.93	5,890.07	41.10
6257	MEDICAL SUPP	6,600.00	1,146.12	5,453.88	17.37	6,600.00	458.54	6,141.46	6.95
6259	MEALS & REFR	6,000.00	2,147.22	3,852.78	35.79	6,400.00	1,930.04	4,469.96	30.16
6260	UTILITIES	186,700.00	58,222.81	128,477.19	31.19	180,300.00	55,031.85	125,268.15	30.52
6261	SAFETY SUPPL	3,000.00	1,389.61	1,610.39	46.32	2,500.00	642.86	1,857.14	25.71
6264	GENERAL SUPP	55,800.00	17,177.38	38,622.62	30.78	52,500.00	19,937.69	32,562.31	37.98
6276	OTHER EQUIPM	44,911.00	16,619.77	28,291.23	37.01	52,208.00	18,645.09	33,562.91	35.71
6286	LANDFILL FEE	9,000.00	338.58	8,661.42	3.76	9,000.00	2,875.92	6,124.08	31.95
6288	RECORDING FE	2,500.00	654.70	1,845.30	26.19	1,700.00	347.50	1,352.50	20.44
6293	ORNAMENTAL S	25,000.00	7,875.10	17,124.90	31.50	17,000.00	975.24	16,024.76	5.74
TOTAL-6214	COMMODITIES	1,507,720.00	466,659.95	1,041,060.05	30.95	1,545,239.00	438,045.44	1,107,193.56	28.35
6310	R&M-VEHICLE	162,800.00	29,537.78	133,262.22	18.14	157,800.00	30,956.37	126,843.63	19.62
6315	R&M-BUILDING	179,200.00	43,099.02	136,100.98	24.05	195,400.00	56,298.59	139,101.41	28.81
6320	RENTAL FEES	4,850.00	709.75	4,140.25	14.63	8,500.00	1,803.25	6,696.75	21.21
6325	R&M OFFICE E	41,075.00	9,463.29	31,611.71	23.04	30,900.00	4,141.04	26,758.96	13.40
6340	R&M FIELD EQ	38,750.00	15,178.48	23,571.52	39.17	43,800.00	12,206.93	31,593.07	27.87
TOTAL-6300	REPAIR&MAINT	426,675.00	97,988.32	328,686.68	22.97	436,400.00	105,406.18	330,993.82	24.15
6354	PLUMBING INS	35,000.00	11,190.00	23,810.00	31.97	28,000.00	12,655.00	15,345.00	45.20
6355	PROFESSIONAL	1,820,399.00	447,390.17	1,373,008.83	24.58	1,767,189.00	504,659.49	1,262,529.51	28.56
6356	MOSQUITO ABA	55,000.00	610.00	54,390.00	1.11	55,000.00	7,744.03	47,255.97	14.08
6357	FORESTRY	183,000.00	59,600.69	123,399.31	32.57	175,000.00	69,264.57	105,735.43	39.58
6358	LEGAL FEES	159,900.00	47,819.31	112,080.69	29.91	175,000.00	42,416.09	132,583.91	24.24
6359	BATV- 60% RO	180,800.00	46,892.22	133,907.78	25.94	179,378.00	76,811.48	102,566.52	42.82
6363	RIDE IN KANE	120,000.00	23,473.84	96,526.16	19.56	128,000.00	7,504.67	120,495.33	5.86
6375	SOFTWARE SUP	156,270.00	97,315.89	58,954.11	62.27	147,850.00	93,273.05	54,576.95	63.09
TOTAL-6350	PROFESSIONAL	2,710,369.00	734,292.12	1,976,076.88	27.09	2,655,417.00	814,328.38	1,841,088.62	30.67
6405	TECHNOLOGY E	188,225.00	45,928.75	142,296.25	24.40	77,200.00	27,314.40	49,885.60	35.38
6450	VEHICLES	128,100.00	109,174.21	18,925.79	85.23	92,511.00	20,398.99	72,112.01	22.05
TOTAL-6400	CAPITAL	316,325.00	155,102.96	161,222.04	49.03	169,711.00	47,713.39	121,997.61	28.11
6505	GENERAL LIAB	188,285.00	164,457.62	23,827.38	87.35	264,382.00	158,317.62	106,064.38	59.88
TOTAL-6500	INSURANCE	188,285.00	164,457.62	23,827.38	87.35	264,382.00	158,317.62	106,064.38	59.88
6625	BAD DEBT EXP	7,200.00	1,685.55	5,514.45	23.41	7,500.00	2,319.12	5,180.88	30.92
6628	UTILITY ADMI	-940,000.00	-391,666.70	-548,333.30	41.67	-1,186,182.00	-369,242.50	-816,939.50	31.13
6653	RECRUTING/RE	1,264,167.00	486,371.50	777,795.50	38.47	1,264,167.00	.00	1,264,167.00	.00
TOTAL-6700	OTHER EXPENS	331,367.00	96,390.35	234,976.65	29.09	85,485.00	-366,923.38	452,408.38	429.23

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FUND-10 GENERAL FUND  
 1ST SUBTOTAL-7000 INTERFUND

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
7033 TO DRAINAGE	500,000.00	.00	500,000.00	.00	80,000.00	.00	80,000.00	.00
7041 TO FIRE DEBT	708,450.00	708,450.00	.00	100.00	703,450.00	703,450.00	.00	100.00
7048 TO CTY HALL	75,000.00	.00	75,000.00	.00	75,000.00	.00	75,000.00	.00
7071 TO PW CAPITA	275,000.00	.00	275,000.00	.00	270,000.00	.00	270,000.00	.00
7072 TO FIRE CAPI	225,000.00	.00	225,000.00	.00	200,000.00	.00	200,000.00	.00
TOTAL-7000 INTERFUND	1,783,450.00	708,450.00	1,075,000.00	39.72	1,328,450.00	703,450.00	625,000.00	52.95
TOTAL-10 GENERAL FUND	26,800,725.00	9,111,569.39	17,689,155.61	34.00	24,792,907.00	8,242,507.82	16,550,399.18	33.25

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FUND-11 T.I.F. DISTRICT  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6260 UTILITIES	14,000.00	3,735.90	10,264.10	26.69	14,000.00	5,333.41	8,666.59	38.10
TOTAL-6214 COMMODITIES	14,000.00	3,735.90	10,264.10	26.69	14,000.00	5,333.41	8,666.59	38.10
6355 PROFESSIONAL	200,450.00	81,497.32	118,952.68	40.66	210,500.00	101,484.30	109,015.70	48.21
TOTAL-6350 PROFESSIONAL	200,450.00	81,497.32	118,952.68	40.66	210,500.00	101,484.30	109,015.70	48.21
6420 GRANTS & RED	300,000.00	.00	300,000.00	.00	300,000.00	.00	300,000.00	.00
6472 BUILDING IMP	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
6474 INFRASTRUCTU	.00	96,857.06	-96,857.06	.00	2,248,935.00	30,032.71	2,218,902.29	1.34
TOTAL-6400 CAPITAL	300,000.00	96,857.06	203,142.94	32.29	2,558,935.00	30,032.71	2,528,902.29	1.17
6605 OTHER EXPENS	280,000.00	.00	280,000.00	.00	.00	.00	.00	.00
TOTAL-6700 OTHER EXPENS	280,000.00	.00	280,000.00	.00	.00	.00	.00	.00
TOTAL-11 T.I.F. DISTR	794,450.00	182,090.28	612,359.72	22.92	2,783,435.00	136,850.42	2,646,584.58	4.92

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FUND-12 TIF DISTRICT #3  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6420 GRANTS & RED	.00	.00	.00	.00	.00	38,500.00	-38,500.00	.00
6474 INFRASTRUCTU	100,000.00	.00	100,000.00	.00	595,000.00	.00	595,000.00	.00
TOTAL-6400 CAPITAL	100,000.00	.00	100,000.00	.00	595,000.00	38,500.00	556,500.00	6.47
6605 OTHER EXPENS	220,000.00	.00	220,000.00	.00	.00	.00	.00	.00
TOTAL-6700 OTHER EXPENS	220,000.00	.00	220,000.00	.00	.00	.00	.00	.00
TOTAL-12 TIF DISTRICT	320,000.00	.00	320,000.00	.00	595,000.00	38,500.00	556,500.00	6.47

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FUND-15 CITY'S HEALTH BENEFIT  
 1ST SUBTOTAL-6119 BENEFIT COSTS

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----				
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%	
6128	LIFE INS PRE	53,000.00	23,882.02	29,117.98	45.06	50,000.00	22,061.30	27,938.70	44.12
6130	STOP LOSS PR	385,000.00	188,970.44	196,029.56	49.08	276,500.00	96,738.76	179,761.24	34.99
6131	CLAIMS PAID	3,750,000.00	2,385,390.96	1,364,609.04	63.61	3,300,000.00	2,000,878.86	1,299,121.14	60.63
6132	WELL VISION	32,500.00	11,699.05	20,800.95	36.00	30,250.00	11,556.54	18,693.46	38.20
6133	FLEX PLAN SE	155,000.00	114,934.89	40,065.11	74.15	130,000.00	94,625.39	35,374.61	72.79
6134	PPO PREMIUM	34,500.00	16,133.60	18,366.40	46.76	34,500.00	13,396.00	21,104.00	38.83
6135	HEALTH CARE	35,000.00	.00	35,000.00	.00	35,000.00	.00	35,000.00	.00
6136	WELLNESS INI	1,800.00	.00	1,800.00	.00	5,000.00	.00	5,000.00	.00
TOTAL-6119	BENEFIT COST	4,446,800.00	2,741,010.96	1,705,789.04	61.64	3,861,250.00	2,239,256.85	1,621,993.15	57.99
6355	PROFESSIONAL	100,340.00	36,546.80	63,793.20	36.42	.00	.00	.00	.00
TOTAL-6350	PROFESSIONAL	100,340.00	36,546.80	63,793.20	36.42	.00	.00	.00	.00
TOTAL-15	CITY'S HEALT	4,547,140.00	2,777,557.76	1,769,582.24	61.08	3,861,250.00	2,239,256.85	1,621,993.15	57.99

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FUND-18 STREET IMPRV/MFT  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6471 STREET MAINT	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00
TOTAL-6400 CAPITAL	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00
TOTAL-18 STREET IMPRV	.00	.00	.00	.00	1,693,094.00	.00	1,693,094.00	.00

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FUND-20 WORKMEN'S COMP BENEFITS  
 1ST SUBTOTAL-6119 BENEFIT COSTS

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6130 STOP LOSS PR	80,000.00	68,625.56	11,374.44	85.78	80,000.00	60,472.30	19,527.70	75.59
6146 CLAIMS PAID	500,000.00	312,805.19	187,194.81	62.56	500,000.00	128,467.82	371,532.18	25.69
TOTAL-6119 BENEFIT COST	580,000.00	381,430.75	198,569.25	65.76	580,000.00	188,940.12	391,059.88	32.58
6203 MEDICAL EXAM	25,000.00	17,382.00	7,618.00	69.53	28,400.00	.00	28,400.00	.00
TOTAL-6200 EMPLOYEE DEV	25,000.00	17,382.00	7,618.00	69.53	28,400.00	.00	28,400.00	.00
6355 PROFESSIONAL	13,000.00	6,000.00	7,000.00	46.15	.00	.00	.00	.00
TOTAL-6350 PROFESSIONAL	13,000.00	6,000.00	7,000.00	46.15	.00	.00	.00	.00
TOTAL-20 WORKMEN'S CO	618,000.00	404,812.75	213,187.25	65.50	608,400.00	188,940.12	419,459.88	31.06

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FUND-21 ELECTRIC UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	1,966,144.00	756,789.15	1,209,354.85	38.49	1,826,810.00	714,515.02	1,112,294.98	39.11
6102 OVERTIME	51,100.00	16,270.64	34,829.36	31.84	51,000.00	11,572.75	39,427.25	22.69
6103 DOUBLE TIME	37,000.00	11,279.31	25,720.69	30.48	37,500.00	9,249.49	28,250.51	24.67
6104 STAND-BY PAY	53,100.00	.00	53,100.00	.00	53,200.00	19,798.14	33,401.86	37.21
6107 PART TIME WA	85,000.00	34,944.40	50,055.60	41.11	98,000.00	36,625.68	61,374.32	37.37
TOTAL-6100 SALARY&WAGES	2,192,344.00	819,283.50	1,373,060.50	37.37	2,066,510.00	791,761.08	1,274,748.92	38.31
6120 GROUP INSURA	400,326.00	149,101.51	251,224.49	37.25	343,979.00	141,118.61	202,860.39	41.03
6121 IMRF-CITY %	276,694.00	97,455.83	179,238.17	35.22	259,056.00	94,323.53	164,732.47	36.41
6122 CITY FICA&ME	167,714.00	59,118.59	108,595.41	35.25	158,088.00	57,459.41	100,628.59	36.35
6126 WORKERS COMP	115,000.00	47,916.70	67,083.30	41.67	144,000.00	60,000.00	84,000.00	41.67
TOTAL-6119 BENEFIT COST	959,734.00	353,592.63	606,141.37	36.84	905,123.00	352,901.55	552,221.45	38.99
6205 MEMBERSHIP	15,000.00	12,317.55	2,682.45	82.12	31,500.00	29,888.55	1,611.45	94.88
6210 TRAINING	8,000.00	1,453.75	6,546.25	18.17	13,500.00	576.00	12,924.00	4.27
TOTAL-6200 EMPLOYEE DEV	23,000.00	13,771.30	9,228.70	59.88	45,000.00	30,464.55	14,535.45	67.70
6225 POSTAGE-SHIP	3,000.00	2,402.02	597.98	80.07	2,000.00	182.65	1,817.35	9.13
6230 OFFICE SUPPL	1,500.00	600.37	899.63	40.02	1,700.00	728.18	971.82	42.83
6233 VEHICLE & EQ	8,000.00	4,144.27	3,855.73	51.80	8,000.00	1,785.91	6,214.09	22.32
6237 COMMUNICATIO	3,000.00	.00	3,000.00	.00	53,000.00	84.60	52,915.40	.16
6240 MATERIALS	6,500.00	1,592.59	4,907.41	24.50	6,000.00	2,271.10	3,728.90	37.85
6241 FUEL	22,200.00	5,490.67	16,709.33	24.73	28,850.00	6,642.07	22,207.93	23.02
6245 ADS/NOTICES	.00	.00	.00	.00	.00	83.40	-83.40	.00
6250 PHONE	27,000.00	12,748.59	14,251.41	47.22	26,500.00	8,704.54	17,795.46	32.85
6255 CLOTHING & U	11,500.00	2,595.58	8,904.42	22.57	14,700.00	4,604.80	10,095.20	31.33
6259 MEALS & REFR	800.00	225.80	574.20	28.23	800.00	216.86	583.14	27.11
6260 UTILITIES	52,500.00	16,223.07	36,276.93	30.90	45,000.00	19,240.02	25,759.98	42.76
6261 SAFETY SUPPL	6,500.00	853.97	5,646.03	13.14	5,000.00	2,635.55	2,364.45	52.71
6264 GENERAL SUPP	123,500.00	75,954.87	47,545.13	61.50	139,000.00	48,221.25	90,778.75	34.69
6276 OTHER EQUIPM	10,000.00	.00	10,000.00	.00	20,000.00	.00	20,000.00	.00
6286 LANDFILL FEE	8,000.00	338.62	7,661.38	4.23	6,500.00	2,875.93	3,624.07	44.25
TOTAL-6214 COMMODITIES	284,000.00	123,170.42	160,829.58	43.37	357,050.00	98,276.86	258,773.14	27.52
6310 R&M-VEHICLE	8,000.00	2,144.98	5,855.02	26.81	10,500.00	1,753.76	8,746.24	16.70
6315 R&M-BUILDING	40,000.00	4,229.11	35,770.89	10.57	30,000.00	12,119.05	17,880.95	40.40
6322 R&M DISTRIBU	234,000.00	18,675.40	215,324.60	7.98	135,000.00	22,238.83	112,761.17	16.47
6340 R&M FIELD EQ	30,000.00	2,306.29	27,693.71	7.69	30,000.00	6,691.17	23,308.83	22.30
TOTAL-6300 REPAIR&MAINT	312,000.00	27,355.78	284,644.22	8.77	205,500.00	42,802.81	162,697.19	20.83
6355 PROFESSIONAL	301,612.00	56,681.38	244,930.62	18.79	292,650.00	42,034.87	250,615.13	14.36
6357 FORESTRY	150,000.00	9,425.94	140,574.06	6.28	135,000.00	4,665.00	130,335.00	3.46
6380 JULIE LOCATI	3,000.00	2,109.78	890.22	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	454,612.00	68,217.10	386,394.90	15.01	429,650.00	48,701.28	380,948.72	11.34

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FUND-21 ELECTRIC UTILITY  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6410 CAPITAL SUPP	274,000.00	83,726.95	190,273.05	30.56	450,000.00	16,852.52	433,147.48	3.75
6411 ELEC POLES	150,500.00	11,929.47	138,570.53	7.93	215,000.00	1,963.30	213,036.70	.91
6412 ELEC METERS	100,000.00	47,044.40	52,955.60	47.04	60,000.00	53,303.50	6,696.50	88.84
6416 ELEC WIRE	334,500.00	74,406.67	260,093.33	22.24	295,000.00	2,651.72	292,348.28	.90
6435 CAP CONTRACT	1,306,000.00	10,893.65	1,295,106.35	.83	1,445,000.00	10,330.85	1,434,669.15	.71
6450 VEHICLES	235,000.00	198,123.00	36,877.00	84.31	245,000.00	.00	245,000.00	.00
6452 TRANSFORMERS	454,000.00	16,605.87	437,394.13	3.66	165,000.00	8,806.02	156,193.98	5.34
6455 PRIVATE USE	110,000.00	.00	110,000.00	.00	.00	.00	.00	.00
TOTAL-6400 CAPITAL	2,964,000.00	442,730.01	2,521,269.99	14.94	2,875,000.00	93,907.91	2,781,092.09	3.27
6505 GENERAL LIAB	75,000.00	56,383.69	18,616.31	75.18	96,186.00	60,755.21	35,430.79	63.16
TOTAL-6500 INSURANCE	75,000.00	56,383.69	18,616.31	75.18	96,186.00	60,755.21	35,430.79	63.16
6601 PRINCIPAL	710,000.00	.00	710,000.00	.00	680,000.00	.00	680,000.00	.00
6602 INTEREST EXP	994,336.00	.00	994,336.00	.00	1,021,806.00	.00	1,021,806.00	.00
TOTAL-6600 DEBT SERVICE	1,704,336.00	.00	1,704,336.00	.00	1,701,806.00	.00	1,701,806.00	.00
6625 BAD DEBT EXP	60,000.00	21,151.46	38,848.54	35.25	60,000.00	26,237.27	33,762.73	43.73
6629 W&S METERING	-275,000.00	-114,583.30	-160,416.70	41.67	-275,570.00	-114,820.80	-160,749.20	41.67
6630 GF ADMINISTR	.00	.00	.00	.00	300,000.00	.00	300,000.00	.00
6708 PP-CAPACITY	25,444,162.00	10,481,438.60	14,962,723.40	41.19	25,347,825.00	10,546,759.14	14,801,065.86	41.61
6710 PP-ENERGY	13,750,000.00	4,059,802.81	9,690,197.19	29.53	13,842,807.00	5,259,005.50	8,583,801.50	37.99
6711 PJM TRANSMIS	3,185,000.00	2,206,879.41	978,120.59	69.29	2,450,000.00	878,861.38	1,571,138.62	35.87
6712 ANCILLARY SE	300,000.00	49,362.04	250,637.96	16.45	125,000.00	52,000.00	73,000.00	41.60
6720 STATE EXCISE	1,490,000.00	569,347.90	920,652.10	38.21	1,475,000.00	615,912.00	859,088.00	41.76
TOTAL-6700 OTHER EXPENS	43,954,162.00	17,273,398.92	26,680,763.08	39.30	43,325,062.00	17,263,954.49	26,061,107.51	39.85
TOTAL-21 ELECTRIC UTI	52,923,188.00	19,177,903.35	33,745,284.65	36.24	52,006,887.00	18,783,525.74	33,223,361.26	36.12

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FUND-30 WATER UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	764,216.00	338,082.41	426,133.59	44.24	720,542.00	309,241.52	411,300.48	42.92
6102 OVERTIME	46,000.00	12,637.99	33,362.01	27.47	37,300.00	28,513.44	8,786.56	76.44
6103 DOUBLE TIME	30,000.00	15,419.76	14,580.24	51.40	29,000.00	15,155.20	13,844.80	52.26
6104 STAND-BY PAY	38,800.00	.00	38,800.00	.00	37,800.00	16,402.30	21,397.70	43.39
6107 PART TIME WA	4,500.00	.00	4,500.00	.00	8,200.00	.00	8,200.00	.00
TOTAL-6100 SALARY&WAGES	883,516.00	366,140.16	517,375.84	41.44	832,842.00	369,312.46	463,529.54	44.34
6120 GROUP INSURA	196,092.00	75,543.89	120,548.11	38.52	172,609.00	74,902.66	97,706.34	43.39
6121 IMRF-CITY %	115,415.00	45,404.70	70,010.30	39.34	108,523.00	45,558.08	62,964.92	41.98
6122 CITY FICA&ME	67,589.00	26,521.56	41,067.44	39.24	63,712.00	26,516.93	37,195.07	41.62
6126 WORKERS COMP	16,000.00	6,666.70	9,333.30	41.67	20,000.00	8,333.25	11,666.75	41.67
TOTAL-6119 BENEFIT COST	395,096.00	154,136.85	240,959.15	39.01	364,844.00	155,310.92	209,533.08	42.57
6202 MEAL ALLOWAN	500.00	162.88	337.12	32.58	300.00	282.57	17.43	94.19
6205 MEMBERSHIP	2,400.00	1,975.00	425.00	82.29	2,300.00	2,006.00	294.00	87.22
6210 TRAINING	4,000.00	919.75	3,080.25	22.99	4,500.00	676.00	3,824.00	15.02
6211 TRAVEL-MILES	1,000.00	.00	1,000.00	.00	1,300.00	697.15	602.85	53.63
TOTAL-6200 EMPLOYEE DEV	7,900.00	3,057.63	4,842.37	38.70	8,400.00	3,661.72	4,738.28	43.59
6215 RESOURCE MAT	600.00	271.00	329.00	45.17	1,000.00	.00	1,000.00	.00
6225 POSTAGE-SHIP	2,000.00	2,425.53	-425.53	121.28	2,000.00	431.75	1,568.25	21.59
6230 OFFICE SUPPL	1,500.00	515.47	984.53	34.36	1,500.00	512.16	987.84	34.14
6233 VEHICLE & EQ	6,500.00	6,548.02	-48.02	100.74	6,800.00	5,038.55	1,761.45	74.10
6240 MATERIALS	15,000.00	2,190.61	12,809.39	14.60	12,500.00	3,970.51	8,529.49	31.76
6241 FUEL	14,000.00	3,365.83	10,634.17	24.04	17,450.00	6,335.38	11,114.62	36.31
6249 PRODUCTION E	500,000.00	190,511.90	309,488.10	38.10	495,000.00	113,295.38	381,704.62	22.89
6250 PHONE	9,000.00	4,575.68	4,424.32	50.84	8,000.00	3,454.01	4,545.99	43.18
6255 CLOTHING & U	6,000.00	1,035.49	4,964.51	17.26	5,800.00	1,495.77	4,304.23	25.79
6258 CHEMICALS	145,000.00	53,441.24	91,558.76	36.86	135,000.00	51,694.40	83,305.60	38.29
6259 MEALS & REFR	1,000.00	256.73	743.27	25.67	900.00	226.24	673.76	25.14
6260 UTILITIES	16,000.00	5,291.39	10,708.61	33.07	15,500.00	4,230.39	11,269.61	27.29
6264 GENERAL SUPP	24,000.00	11,548.25	12,451.75	48.12	23,000.00	7,561.27	15,438.73	32.88
6268 WATER/SEWER	100,000.00	16,659.58	83,340.42	16.66	100,000.00	15,725.17	84,274.83	15.73
6272 FIRE HYDRANT	6,000.00	550.00	5,450.00	9.17	5,500.00	997.06	4,502.94	18.13
6276 OTHER EQUIPM	8,000.00	6,015.24	1,984.76	75.19	15,000.00	.00	15,000.00	.00
6281 PIPING & FIT	55,000.00	10,740.51	44,259.49	19.53	50,000.00	26,988.06	23,011.94	53.98
6286 LANDFILL FEE	5,000.00	338.62	4,661.38	6.77	5,000.00	2,875.92	2,124.08	57.52
TOTAL-6214 COMMODITIES	914,600.00	316,281.09	598,318.91	34.58	899,950.00	244,832.02	655,117.98	27.21
6310 R&M-VEHICLE	4,500.00	2,687.92	1,812.08	59.73	3,800.00	825.00	2,975.00	21.71
6315 R&M-BUILDING	50,000.00	5,695.08	44,304.92	11.39	40,000.00	13,979.33	26,020.67	34.95
6340 R&M FIELD EQ	173,500.00	13,954.04	159,545.96	8.04	250,742.00	93,440.86	157,301.14	37.27
TOTAL-6300 REPAIR&MAINT	228,000.00	22,337.04	205,662.96	9.80	294,542.00	108,245.19	186,296.81	36.75
6355 PROFESSIONAL	215,680.00	14,352.34	201,327.66	6.65	145,490.00	22,985.64	122,504.36	15.80

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FUND-30 WATER UTILITY  
 1ST SUBTOTAL-6350 PROFESSIONAL SERVICES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6380 JULIE LOCATI	3,000.00	2,109.78	890.22	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	218,680.00	16,462.12	202,217.88	7.53	147,490.00	24,987.05	122,502.95	16.94
6435 CAP CONTRACT	695,000.00	261,113.39	433,886.61	37.57	1,095,000.00	.00	1,095,000.00	.00
6440 CAP ENGINEER	75,000.00	15,630.67	59,369.33	20.84	115,000.00	9,802.21	105,197.79	8.52
6450 VEHICLES	85,000.00	.00	85,000.00	.00	35,000.00	28,960.00	6,040.00	82.74
TOTAL-6400 CAPITAL	855,000.00	276,744.06	578,255.94	32.37	1,245,000.00	38,762.21	1,206,237.79	3.11
6505 GENERAL LIAB	34,000.00	25,392.48	8,607.52	74.68	43,910.00	30,377.60	13,532.40	69.18
TOTAL-6500 INSURANCE	34,000.00	25,392.48	8,607.52	74.68	43,910.00	30,377.60	13,532.40	69.18
6601 PRINCIPAL	742,521.00	207,464.36	535,056.64	27.94	722,277.00	202,373.40	519,903.60	28.02
6602 INTEREST EXP	194,192.00	98,392.95	95,799.05	50.67	210,739.00	106,633.66	104,105.34	50.60
6603 BOND FEES	.00	.00	.00	.00	175.00	.00	175.00	.00
TOTAL-6600 DEBT SERVICE	936,713.00	305,857.31	630,855.69	32.65	933,191.00	309,007.06	624,183.94	33.11
6625 BAD DEBT EXP	8,000.00	2,780.06	5,219.94	34.75	8,000.00	2,644.59	5,355.41	33.06
6629 W&S METERING	137,500.00	57,291.65	80,208.35	41.67	137,785.00	57,410.40	80,374.60	41.67
6630 GF ADMINISTR	455,000.00	189,583.35	265,416.65	41.67	439,398.00	183,082.50	256,315.50	41.67
TOTAL-6700 OTHER EXPENS	600,500.00	249,655.06	350,844.94	41.57	585,183.00	243,137.49	342,045.51	41.55
TOTAL-30 WATER UTILIT	5,074,005.00	1,736,063.80	3,337,941.20	34.21	5,355,352.00	1,527,633.72	3,827,718.28	28.53

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FUND-31 SEWER UTILITY  
 1ST SUBTOTAL-6100 SALARY&WAGES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6101 SALARIES&WAG	626,497.00	264,563.36	361,933.64	42.23	598,924.00	256,203.77	342,720.23	42.78
6102 OVERTIME	28,364.00	12,607.62	15,756.38	44.45	27,810.00	10,716.20	17,093.80	38.53
6103 DOUBLE TIME	18,524.00	10,543.60	7,980.40	56.92	17,700.00	7,703.40	9,996.60	43.52
6104 STAND-BY PAY	39,015.00	.00	39,015.00	.00	38,250.00	16,446.09	21,803.91	43.00
6107 PART TIME WA	28,656.00	7,809.08	20,846.92	27.25	28,094.00	7,650.80	20,443.20	27.23
TOTAL-6100 SALARY&WAGES	741,056.00	295,523.66	445,532.34	39.88	710,778.00	298,720.26	412,057.74	42.03
6120 GROUP INSURA	160,011.00	61,517.75	98,493.25	38.45	146,219.00	61,594.75	84,624.25	42.12
6121 IMRF-CITY %	93,538.00	36,316.88	57,221.12	38.83	89,841.00	36,279.24	53,561.76	40.38
6122 CITY FICA&ME	56,691.00	21,783.20	34,907.80	38.42	54,375.00	21,698.82	32,676.18	39.91
6126 WORKERS COMP	10,000.00	4,166.70	5,833.30	41.67	12,000.00	5,000.00	7,000.00	41.67
TOTAL-6119 BENEFIT COST	320,240.00	123,784.53	196,455.47	38.65	302,435.00	124,572.81	177,862.19	41.19
6205 MEMBERSHIP	250.00	.00	250.00	.00	250.00	.00	250.00	.00
6210 TRAINING	3,000.00	551.87	2,448.13	18.40	2,800.00	576.00	2,224.00	20.57
6211 TRAVEL-MILES	1,300.00	.00	1,300.00	.00	1,300.00	.00	1,300.00	.00
TOTAL-6200 EMPLOYEE DEV	4,550.00	551.87	3,998.13	12.13	4,350.00	576.00	3,774.00	13.24
6215 RESOURCE MAT	200.00	.00	200.00	.00	200.00	.00	200.00	.00
6230 OFFICE SUPPL	700.00	156.56	543.44	22.37	700.00	98.46	601.54	14.07
6238 LAB SUPPLIES	7,000.00	1,928.06	5,071.94	27.54	7,000.00	2,639.81	4,360.19	37.71
6240 MATERIALS	5,500.00	.00	5,500.00	.00	6,500.00	.00	6,500.00	.00
6241 FUEL	10,500.00	1,982.63	8,517.37	18.88	10,500.00	3,572.88	6,927.12	34.03
6248 REGULATORY F	15,500.00	.00	15,500.00	.00	15,500.00	.00	15,500.00	.00
6250 PHONE	59,550.00	31,493.86	28,056.14	52.89	59,550.00	20,549.51	39,000.49	34.51
6255 CLOTHING & U	3,600.00	1,573.79	2,026.21	43.72	3,500.00	1,616.54	1,883.46	46.19
6258 CHEMICALS	28,000.00	8,505.00	19,495.00	30.38	28,000.00	8,505.00	19,495.00	30.38
6260 UTILITIES	535,000.00	181,616.04	353,383.96	33.95	531,706.00	163,907.54	367,798.46	30.83
6261 SAFETY SUPPL	1,500.00	1,455.82	44.18	97.05	1,500.00	.00	1,500.00	.00
6264 GENERAL SUPP	5,000.00	1,713.39	3,286.61	34.27	4,500.00	2,195.23	2,304.77	48.78
6268 WATER/SEWER	100,000.00	16,659.58	83,340.42	16.66	100,000.00	12,089.16	87,910.84	12.09
6276 OTHER EQUIPM	37,000.00	.00	37,000.00	.00	5,000.00	.00	5,000.00	.00
6286 LANDFILL FEE	120,350.00	39,562.64	80,787.36	32.87	120,350.00	44,392.21	75,957.79	36.89
TOTAL-6214 COMMODITIES	929,400.00	286,647.37	642,752.63	30.84	894,506.00	259,566.34	634,939.66	29.02
6310 R&M-VEHICLE	5,500.00	219.00	5,281.00	3.98	4,500.00	6,017.14	-1,517.14	133.71
6315 R&M-BUILDING	5,000.00	2,641.08	2,358.92	52.82	5,000.00	1,325.68	3,674.32	26.51
6340 R&M FIELD EQ	130,000.00	56,577.10	73,422.90	43.52	129,500.00	22,618.78	106,881.22	17.47
TOTAL-6300 REPAIR&MAINT	140,500.00	59,437.18	81,062.82	42.30	139,000.00	29,961.60	109,038.40	21.56
6355 PROFESSIONAL	55,000.00	6,907.99	48,092.01	12.56	55,000.00	28,041.30	26,958.70	50.98
6380 JULIE LOCATI	3,000.00	2,109.77	890.23	70.33	2,000.00	2,001.41	-1.41	100.07
TOTAL-6350 PROFESSIONAL	58,000.00	9,017.76	48,982.24	15.55	57,000.00	30,042.71	26,957.29	52.71
6435 CAP CONTRACT	1,115,260.00	1,000.00	1,114,260.00	.09	1,900,600.00	6,875.00	1,893,725.00	.36

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FUND-31 SEWER UTILITY  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6440 CAP ENGINEER	1,580,000.00	544,129.67	1,035,870.33	34.44	1,555,000.00	171,840.80	1,383,159.20	11.05
6445 CAP EQUIPMEN	75,000.00	.00	75,000.00	.00	.00	.00	.00	.00
6450 VEHICLES	.00	.00	.00	.00	35,000.00	30,694.00	4,306.00	87.70
6473 SANITARY SEW	515,035.00	115,034.03	400,000.97	22.34	710,121.00	91,994.04	618,126.96	12.95
TOTAL-6400 CAPITAL	3,285,295.00	660,163.70	2,625,131.30	20.09	4,200,721.00	301,403.84	3,899,317.16	7.18
6505 GENERAL LIAB	34,000.00	25,392.48	8,607.52	74.68	43,910.00	30,377.60	13,532.40	69.18
TOTAL-6500 INSURANCE	34,000.00	25,392.48	8,607.52	74.68	43,910.00	30,377.60	13,532.40	69.18
6601 PRINCIPAL	779,355.00	.00	779,355.00	.00	766,518.00	.00	766,518.00	.00
6602 INTEREST EXP	92,480.00	42,301.25	50,178.75	45.74	108,816.00	49,959.35	58,856.65	45.91
TOTAL-6600 DEBT SERVICE	871,835.00	42,301.25	829,533.75	4.85	875,334.00	49,959.35	825,374.65	5.71
6625 BAD DEBT EXP	9,000.00	3,203.86	5,796.14	35.60	8,400.00	2,511.08	5,888.92	29.89
6629 W&S METERING	137,500.00	57,291.65	80,208.35	41.67	137,785.00	57,410.40	80,374.60	41.67
6630 GF ADMINISTR	485,000.00	202,083.35	282,916.65	41.67	446,784.00	186,160.00	260,624.00	41.67
TOTAL-6700 OTHER EXPENS	631,500.00	262,578.86	368,921.14	41.58	592,969.00	246,081.48	346,887.52	41.50
TOTAL-31 SEWER UTILIT	7,016,376.00	1,765,398.66	5,250,977.34	25.16	7,821,003.00	1,371,261.99	6,449,741.01	17.53

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FUND-33 FLOOD/BLDG PROJECTS FUND  
 1ST SUBTOTAL-6214 COMMODITIES

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6248 REGULATORY F	1,250.00	250.00	1,000.00	20.00	1,250.00	250.00	1,000.00	20.00
TOTAL-6214 COMMODITIES	1,250.00	250.00	1,000.00	20.00	1,250.00	250.00	1,000.00	20.00
6355 PROFESSIONAL	160,000.00	.00	160,000.00	.00	93,975.00	24,255.00	69,720.00	25.81
6370 DRAINAGE MAI	89,920.00	2,534.20	87,385.80	2.82	74,655.00	9,581.07	65,073.93	12.83
TOTAL-6350 PROFESSIONAL	249,920.00	2,534.20	247,385.80	1.01	168,630.00	33,836.07	134,793.93	20.07
6470 DRAINAGE CAP	600,000.00	.00	600,000.00	.00	154,835.00	2,422.25	152,412.75	1.56
TOTAL-6400 CAPITAL	600,000.00	.00	600,000.00	.00	154,835.00	2,422.25	152,412.75	1.56
TOTAL-33 FLOOD/BLDG P	851,170.00	2,784.20	848,385.80	.33	324,715.00	36,508.32	288,206.68	11.24

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FUND-41 FIRE STATION DEBT SERVICE  
 1ST SUBTOTAL-6600 DEBT SERVICE

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6601 PRINCIPAL	525,000.00	.00	525,000.00	.00	500,000.00	.00	500,000.00	.00
6602 INTEREST EXP	183,450.00	.00	183,450.00	.00	203,450.00	.00	203,450.00	.00
TOTAL-6600 DEBT SERVICE	708,450.00	.00	708,450.00	.00	703,450.00	.00	703,450.00	.00
TOTAL-41 FIRE STATION	708,450.00	.00	708,450.00	.00	703,450.00	.00	703,450.00	.00

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FUND-42 DEERPATH BRIDGE REHAB  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6440 CAP ENGINEER	.00	.00	.00	.00	.00	2,841.00	-2,841.00	.00
6465 LAND ACQUISI	.00	.00	.00	.00	.00	12,500.00	-12,500.00	.00
6474 INFRASTRUCTU	551,520.00	959.39	550,560.61	.17	.00	.00	.00	.00
TOTAL-6400 CAPITAL	551,520.00	959.39	550,560.61	.17	.00	15,341.00	-15,341.00	.00
TOTAL-42 DEERPATH BRI	551,520.00	959.39	550,560.61	.17	.00	15,341.00	-15,341.00	.00

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FUND-43 STREET IMP. NON-MFT  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	CURRENT YEAR				PRIOR YEAR			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6435 CAP CONTRACT	15,000.00	.00	15,000.00	.00	.00	883.51	-883.51	.00
6465 LAND ACQUISI	448,000.00	.00	448,000.00	.00	.00	.00	.00	.00
6471 STREET MAINT	2,125,000.00	110.40	2,124,889.60	.01	125,000.00	.00	125,000.00	.00
6474 INFRASTRUCTU	940,000.00	1,433.29	938,566.71	.15	678,610.00	47,293.22	631,316.78	6.97
TOTAL-6400 CAPITAL	3,528,000.00	1,543.69	3,526,456.31	.04	803,610.00	48,176.73	755,433.27	6.00
7018 TO STREET IM	.00	.00	.00	.00	.00	30,940.50	-30,940.50	.00
7042 TO DEERPATH	86,427.00	.00	86,427.00	.00	.00	6,000.00	-6,000.00	.00
TOTAL-7000 INTERFUND	86,427.00	.00	86,427.00	.00	.00	36,940.50	-36,940.50	.00
TOTAL-43 STREET IMP.	3,614,427.00	1,543.69	3,612,883.31	.04	803,610.00	85,117.23	718,492.77	10.59

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FUND-45 SAFE ROUTES TO SCHOOL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6435 CAP CONTRACT	.00	.00	.00	.00	.00	12,589.81	-12,589.81	.00
6474 INFRASTRUCTU	89,868.00	2,904.50	86,963.50	3.23	113,643.00	.00	113,643.00	.00
TOTAL-6400 CAPITAL	89,868.00	2,904.50	86,963.50	3.23	113,643.00	12,589.81	101,053.19	11.08
TOTAL-45 SAFE ROUTES	89,868.00	2,904.50	86,963.50	3.23	113,643.00	12,589.81	101,053.19	11.08

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 TOTALED ON: FUND,1ST SUBTOTAL  
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FUND-48 CITY HALL CAPITAL IMPROVE  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6472 BUILDING IMP	654,500.00	8,351.76	646,148.24	1.28	601,300.00	31,102.71	570,197.29	5.17
TOTAL-6400 CAPITAL	654,500.00	8,351.76	646,148.24	1.28	601,300.00	31,102.71	570,197.29	5.17
TOTAL-48 CITY HALL CA	654,500.00	8,351.76	646,148.24	1.28	601,300.00	31,102.71	570,197.29	5.17

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

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 TOTALED ON: FUND,1ST SUBTOTAL  
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FUND-56 DONOVAN BRIDGE DS  
 1ST SUBTOTAL-6600 DEBT SERVICE

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6601 PRINCIPAL	120,000.00	.00	120,000.00	.00	120,000.00	.00	120,000.00	.00
6602 INTEREST EXP	28,426.00	.00	28,426.00	.00	30,826.00	.00	30,826.00	.00
TOTAL-6600 DEBT SERVICE	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00
TOTAL-56 DONOVAN BRID	148,426.00	.00	148,426.00	.00	150,826.00	.00	150,826.00	.00

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SELECTION CRITERIA: ALL  
 ACCOUNTING PERIOD: 5/16

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FUND-71 PW CAPITAL DEVL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6450 VEHICLES	485,000.00	229,573.62	255,426.38	47.33	432,451.00	40,575.20	391,875.80	9.38
TOTAL-6400 CAPITAL	485,000.00	229,573.62	255,426.38	47.33	432,451.00	40,575.20	391,875.80	9.38
TOTAL-71 PW CAPITAL D	485,000.00	229,573.62	255,426.38	47.33	432,451.00	40,575.20	391,875.80	9.38

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FUND-72 FIRE CAPITAL DEVL  
 1ST SUBTOTAL-6400 CAPITAL

ACCOUNT	----- CURRENT YEAR -----				----- PRIOR YEAR -----			
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
6450 VEHICLES	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL-6400 CAPITAL	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL-72 FIRE CAPITAL	39,000.00	.00	39,000.00	.00	497,000.00	482,767.67	14,232.33	97.14
TOTAL REPORT	105,236,245.00	35,401,513.15	69,834,731.85	33.64	103,144,323.00	33,232,478.60	69,911,844.40	32.22

**Open Investments**  
**City of Batavia**  
Unamortized Book Value  
Receipts in Period  
5/31/2016

<i>CUSIP</i>	<i>Invest Number</i>	<i>Security Description</i>	<i>Purchase Date</i>	<i>Yield Matur</i>	<i>Ending Amor Val/Cost</i>
Petty Cash	AR-0015	Cash	01/01/13	0.0000	550.00
<b>Cash Total</b>				<b>0.0000</b>	<b>550.00</b>
	14-0026	Certificate of Deposit 0.707 09/19/16	09/19/14	0.7070	246,500.00
	14-0032	Certificate of Deposit 0.80 12/07/16	12/08/14	0.8000	246,000.00
	15-0003	Certificate of Deposit 0.55 08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit 0.35 07/23/16	01/23/15	0.3500	500,000.00
	15-0015	Certificate of Deposit 0.653 05/01/17	04/30/15	0.6530	246,700.00
	15-0016	Certificate of Deposit 0.40 11/09/16	05/05/15	0.4000	500,000.00
	15-0020	Certificate of Deposit 1.061 06/28/18	06/28/15	1.0610	242,000.00
	15-0036	Certificate of Deposit 0.557 09/20/16	09/21/15	0.5570	248,600.00
	15-0039	Certificate of Deposit 0.541 10/25/16	10/26/15	0.5410	248,600.00
	15-0041	Certificate of Deposit 0.46 10/26/16	10/26/15	0.4600	1,000,000.00
<b>Certificate of Deposit Total</b>				<b>0.5456</b>	<b>3,728,400.00</b>
3133ECMM3	16-0006	Federal Farm Credit Bank 0.60 04/25/17	03/17/16	0.7109	499,390.00
<b>Federal Farm Credit Bank Total</b>				<b>0.7109</b>	<b>499,390.00</b>
313379FW4	15-0042	FHLB 1.00 06/09/17	12/07/15	0.8499	200,448.00
313379FW4	16-0001	FHLB 1.00 06/09/17	03/10/16	0.7988	501,245.00
3130A7EQ4	16-0003	FHLB 0.75 03/23/20	03/23/16	2.1925	250,000.00
3130A7JH9	16-0010	FHLB 1.125 09/07/18	04/08/16	1.1250	300,000.00
<b>FHLB Total</b>				<b>1.1635</b>	<b>1,251,693.00</b>
EJ4493353	13-0014	FHLMC 1.00 11/28/17	09/13/13	1.6638	243,281.25
3134G74N8	15-0033	FHLMC 0.70 08/18/17	03/31/16	0.7000	500,000.00
3134G8TQ2	16-0011	FHLMC 1.125 10/11/18	04/11/16	1.1250	150,000.00
<b>FHLMC Total</b>				<b>1.0338</b>	<b>893,281.25</b>
Private Bank	AR-0009	Money Market	03/18/03	0.1000	246,871.36

Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	1,906,260.35
<b>Money Market Total</b>					<b>0.0115</b>	<b>2,153,131.71</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	122,045.59
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	27,312.12
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	19,363.86
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>168,721.57</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	5,114,647.35
<b>State Pool Total</b>					<b>0.0150</b>	<b>5,114,647.35</b>
<b>10 - General Total</b>					<b>0.3558</b>	<b>13,809,814.88</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	149,777.08
<b>Money Market Total</b>					<b>0.0002</b>	<b>149,777.08</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>11 - TIF District #1 Total</b>					<b>0.0003</b>	<b>149,777.08</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	20,615.41
<b>Money Market Total</b>					<b>0.0018</b>	<b>20,615.41</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>12 - TIF District #3 Total</b>					<b>0.0020</b>	<b>20,615.41</b>
	15-0003	Certificate of Deposit	0.55 08/22/16	02/20/15	0.5500	250,000.00
	15-0034	Certificate of Deposit	0.798 09/05/17	09/04/15	0.7980	246,000.00
	15-0006	Certificate of Deposit	0.35 07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.5648</b>	<b>746,000.00</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	-278,189.04
<b>Money Market Total</b>					<b>-0.0001</b>	<b>-278,189.04</b>
837681EC5	15-0014	Municipal Bond	2.00 12/15/16	05/15/15	0.7000	219,392.45
<b>Municipal Bond Total</b>					<b>0.7000</b>	<b>219,392.45</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	3,640.88
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	6,737.58
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>10,378.46</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>

<b>15 - Health Insurance Total</b>					<b>0.8190</b>	<b>697,581.87</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	0.00
Motor Fuel Tax 209-010-8	AR-0017	Money Market		06/01/15	0.0000	1,623,393.08
<b>Money Market Total</b>					<b>0.0000</b>	<b>1,623,393.08</b>
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	0.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>18 - Street Improvement/MFT Total</b>					<b>0.0000</b>	<b>1,623,393.08</b>
	15-0006	Certificate of Deposit	0.35 07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.3500</b>	<b>250,000.00</b>
3130A5UJ6	15-0019	FHLB	0.80 07/28/17	07/28/15	0.8000	500,000.00
<b>FHLB Total</b>					<b>0.8000</b>	<b>500,000.00</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	0.00
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	323,242.94
<b>Money Market Total</b>					<b>0.0001</b>	<b>323,242.94</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	4,000.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>4,000.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	1,029,310.55
<b>State Pool Total</b>					<b>0.0150</b>	<b>1,029,310.55</b>
<b>20 - Workers Compensation Total</b>					<b>0.2412</b>	<b>2,106,553.49</b>
02587DSV1	13-0011	DTC Certificates of Deposit	1.15 09/06/16	09/06/13	1.1043	248,333.38
<b>Agency Bond Total</b>					<b>1.1043</b>	<b>248,333.38</b>
3133EA4G0	12-0015	Agency Note	0.70 04/11/17	10/19/12	0.7091	1,699,320.00
<b>Agency Note Total</b>					<b>0.7091</b>	<b>1,699,320.00</b>
Petty Cash	AR-0015	Cash		01/01/13	0.0000	350.00
<b>Cash Total</b>					<b>0.0000</b>	<b>350.00</b>
	15-0037	Certificate of Deposit	0.446 06/17/16	09/21/15	0.4460	249,100.00
	15-0038	Certificate of Deposit	0.80 10/16/17	10/21/15	0.8000	246,000.00
	15-0040	Certificate of Deposit	0.46 10/26/16	10/26/15	0.4600	2,000,000.00
	14-0029	Certificate of Deposit	0.64 10/23/16	10/23/14	0.6400	2,000,000.00
	15-0043	Certificate of Deposit	0.73 12/07/16	12/08/15	0.7300	248,100.00
	16-0008	Certificate of Deposit	0.30 09/28/16	04/01/16	0.3000	1,000,000.00
	15-0022	Certificate of Deposit	0.612 08/01/16	08/01/15	0.6120	248,400.00

	15-0026	Certificate of Deposit	0.65	10/03/17	10/01/15	0.6500	1,000,000.00
	15-0025	Certificate of Deposit	0.45	04/03/17	10/01/15	0.4500	1,000,000.00
	15-0024	Certificate of Deposit	0.30	10/03/16	10/01/15	0.3000	1,000,000.00
	15-0016	Certificate of Deposit	0.40	11/09/16	05/05/15	0.4000	500,000.00
<b>Certificate of Deposit Total</b>						<b>0.4995</b>	<b>9,491,600.00</b>
3133EFKL0	15-0031	Federal Farm Credit Bank	0.84	01/22/18	10/22/15	0.8400	500,000.00
3133ECPK4	15-0032	Federal Farm Credit Bank	1.30	05/15/19	10/30/15	1.3000	600,000.00
<b>Federal Farm Credit Bank Total</b>						<b>1.0909</b>	<b>1,100,000.00</b>
313379FW4	15-0042	FHLB	1.00	06/09/17	12/07/15	0.8499	50,112.00
3130A6K89	15-0044	FHLB	1.05	10/05/18	10/05/15	1.0500	500,000.00
3130A7FL4	16-0002	FHLB	1.00	03/23/18	03/23/16	1.0000	500,000.00
3130A7FH3	16-0009	FHLB	1.375	09/30/19	03/30/16	1.3750	500,000.00
3130A5MW6	15-0017	FHLB	0.50	06/30/17	06/30/15	1.5000	500,000.00
3130A5UJ6	15-0019	FHLB	0.80	07/28/17	07/28/15	0.8000	500,000.00
<b>FHLB Total</b>						<b>1.1392</b>	<b>2,550,112.00</b>
3134G7S69	16-0007	FHLMC	0.75	10/27/17	03/21/16	0.8761	573,850.00
3134G8TQ2	16-0011	FHLMC	1.125	10/11/18	04/11/16	1.1250	100,000.00
3134G74N8	15-0033	FHLMC	0.70	08/18/17	03/31/16	0.7000	300,000.00
3134G7XS5	15-0029	FHLMC	1.10	03/30/18	09/30/15	1.1000	500,000.00
<b>FHLMC Total</b>						<b>0.9331</b>	<b>1,473,850.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	192,909.82
Harris-Concentrator	AR-0012	Money Market			05/02/11	0.0000	3,470,010.90
<b>Money Market Total</b>						<b>0.0053</b>	<b>3,662,920.72</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds			05/27/11	0.0000	146,876.56
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds			09/03/13	0.0000	18,794.61
E-Pay Building Permits	AR-0018	NOW-Other MM Funds			11/30/15	0.0000	3,007.85
<b>Mutual Fund - Money Market Total</b>						<b>0.0000</b>	<b>168,679.02</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>
912828J92	16-0005	Treasury Note	0.50	03/31/17	03/17/16	0.7000	498,967.16
<b>Treasury Note Total</b>						<b>0.7000</b>	<b>498,967.16</b>
<b>21 - Electric Total</b>						<b>0.5793</b>	<b>20,894,132.28</b>
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	500,000.00
	14-0016	Certificate of Deposit	0.661	07/29/16	07/30/14	0.6610	246,700.00

	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	0.3550	249,100.00
<b>Certificate of Deposit Total</b>						<b>0.4527</b>	<b>1,245,800.00</b>
3130A7EQ4	16-0003	FHLB	0.75	03/23/20	03/23/16	2.1925	250,000.00
3130A6K71	15-0030	FHLB	0.73	10/05/17	10/05/15	0.7300	250,000.00
3130A7JH9	16-0010	FHLB	1.125	09/07/18	04/08/16	1.1250	200,000.00
<b>FHLB Total</b>						<b>1.3652</b>	<b>700,000.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	3,518.45
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	1,005,926.48
<b>Money Market Total</b>						<b>0.0003</b>	<b>1,009,444.93</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds			05/27/11	0.0000	9,630.10
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds			09/03/13	0.0000	4,410.03
E-Pay Building Permits	AR-0018	NOW-Other MM Funds			11/30/15	0.0000	300.00
<b>Mutual Fund - Money Market Total</b>						<b>0.0000</b>	<b>14,340.13</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	150,163.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>150,163.00</b>
<b>30 - Water Total</b>						<b>0.4910</b>	<b>3,119,748.06</b>
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	250,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>						<b>0.4500</b>	<b>500,000.00</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	1,827,766.05
<b>Money Market Total</b>						<b>0.0000</b>	<b>1,827,766.05</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	225,331.95
<b>State Pool Total</b>						<b>0.0150</b>	<b>225,331.95</b>
<b>31 - Wastewater Total</b>						<b>0.0906</b>	<b>2,553,098.00</b>
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	412,968.64
<b>Money Market Total</b>						<b>0.0000</b>	<b>412,968.64</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>
<b>33 - Drainage Projects Total</b>						<b>0.0000</b>	<b>412,968.64</b>
Private Bank	AR-0009	Money Market			03/18/03	0.1000	0.00
Harris-Concentraton	AR-0012	Money Market			05/02/11	0.0000	713,350.90
<b>Money Market Total</b>						<b>0.0001</b>	<b>713,350.90</b>
Illinois Funds	AR-0001	State Pool			03/26/02	0.0150	0.00
<b>State Pool Total</b>						<b>0.0150</b>	<b>0.00</b>

<b>41 - Fire Station Debt Service Total</b>					<b>0.0001</b>	<b>713,350.90</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	-959.39
<b>Money Market Total</b>					<b>0.0000</b>	<b>-959.39</b>
<b>42 - Deerpath Bridge Rehab Total</b>					<b>0.0000</b>	<b>-959.39</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	887,078.22
<b>Money Market Total</b>					<b>0.0000</b>	<b>887,078.22</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>43 - Street Imp/Non-MFT Total</b>					<b>0.0000</b>	<b>887,078.22</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	-13,149.25
<b>Money Market Total</b>					<b>0.0000</b>	<b>-13,149.25</b>
<b>45 - Safe Routes to School Projects Total</b>					<b>0.0000</b>	<b>-13,149.25</b>
	15-0006	Certificate of Deposit	0.35 07/23/16	01/23/15	0.3500	250,000.00
<b>Certificate of Deposit Total</b>					<b>0.3500</b>	<b>250,000.00</b>
Private Bank	AR-0009	Money Market		03/18/03	0.1000	254,891.91
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	478,591.63
<b>Money Market Total</b>					<b>0.0348</b>	<b>733,483.54</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>48 - City Hall Capital Iprovements Total</b>					<b>0.1159</b>	<b>983,483.54</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>51 - Building Renovation DS Total</b>					<b>0.0150</b>	<b>0.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00
<b>Money Market Total</b>					<b>0.0000</b>	<b>0.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>55 - Flood Control DS Total</b>					<b>0.0150</b>	<b>0.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	13,299.73
<b>Money Market Total</b>					<b>0.0000</b>	<b>13,299.73</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>56 - Bridge Bonds DS Total</b>					<b>0.0004</b>	<b>13,299.73</b>

Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	114,873.41
<b>Money Market Total</b>					<b>0.0000</b>	<b>114,873.41</b>
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	204.00
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>204.00</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>61 - Trust &amp; Agency Total</b>					<b>0.0000</b>	<b>115,077.41</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	295.08
<b>Money Market Total</b>					<b>0.0000</b>	<b>295.08</b>
<b>63 - SSA #57 Total</b>					<b>0.0000</b>	<b>295.08</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	0.00
Harris CDAP	AR-0013	Money Market		06/01/11	0.0000	290,166.53
<b>Money Market Total</b>					<b>0.0000</b>	<b>290,166.53</b>
<b>64 - CDAP Total</b>					<b>0.0000</b>	<b>290,166.53</b>
	15-0035	Certificate of Deposit	0.76 09/16/16	09/16/15	0.7600	248,100.00
<b>Certificate of Deposit Total</b>					<b>0.7600</b>	<b>248,100.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	72,633.59
<b>Money Market Total</b>					<b>0.0000</b>	<b>72,633.59</b>
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	2,907.10
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>2,907.10</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>71 - Public Works Capital Dev. Total</b>					<b>0.5849</b>	<b>323,640.69</b>
	14-0027	Certificate of Deposit	1.149 09/19/17	09/19/14	1.1490	241,600.00
<b>Certificate of Deposit Total</b>					<b>1.1490</b>	<b>241,600.00</b>
3134G74N8	15-0033	FHLMC	0.70 08/18/17	03/31/16	0.7000	200,000.00
<b>FHLMC Total</b>					<b>0.7000</b>	<b>200,000.00</b>
Harris-Concentraton	AR-0012	Money Market		05/02/11	0.0000	267,064.30
<b>Money Market Total</b>					<b>0.0000</b>	<b>267,064.30</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	350.00
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	8,408.42
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>8,758.42</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	0.00
<b>State Pool Total</b>					<b>0.0150</b>	<b>0.00</b>
<b>72 - Fire Dept. Capital Dev. Total</b>					<b>0.5858</b>	<b>717,422.72</b>

02587DSV1	13-0011	DTC Certificates of Deposit	1.15	09/06/16	09/06/13	1.1043	248,333.38
<b>Agency Bond Total</b>						<b>1.1043</b>	<b>248,333.38</b>
3133EA4G0	12-0015	Agency Note	0.70	04/11/17	10/19/12	0.7091	1,699,320.00
<b>Agency Note Total</b>						<b>0.7091</b>	<b>1,699,320.00</b>
Petty Cash	AR-0015	Cash			01/01/13	0.0000	900.00
<b>Cash Total</b>						<b>0.0000</b>	<b>900.00</b>
	15-0040	Certificate of Deposit	0.46	10/26/16	10/26/15	0.4600	2,000,000.00
	15-0003	Certificate of Deposit	0.55	08/22/16	02/20/15	0.5500	1,000,000.00
	15-0006	Certificate of Deposit	0.35	07/23/16	01/23/15	0.3500	2,000,000.00
	15-0037	Certificate of Deposit	0.446	06/17/16	09/21/15	0.4460	249,100.00
	15-0020	Certificate of Deposit	1.061	06/28/18	06/28/15	1.0610	242,000.00
	15-0038	Certificate of Deposit	0.80	10/16/17	10/21/15	0.8000	246,000.00
	15-0036	Certificate of Deposit	0.557	09/20/16	09/21/15	0.5570	248,600.00
	15-0043	Certificate of Deposit	0.73	12/07/16	12/08/15	0.7300	248,100.00
	14-0026	Certificate of Deposit	0.707	09/19/16	09/19/14	0.7070	246,500.00
	14-0032	Certificate of Deposit	0.80	12/07/16	12/08/14	0.8000	246,000.00
	15-0039	Certificate of Deposit	0.541	10/25/16	10/26/15	0.5410	248,600.00
	14-0027	Certificate of Deposit	1.149	09/19/17	09/19/14	1.1490	241,600.00
	16-0008	Certificate of Deposit	0.30	09/28/16	04/01/16	0.3000	1,000,000.00
	15-0026	Certificate of Deposit	0.65	10/03/17	10/01/15	0.6500	1,000,000.00
	15-0016	Certificate of Deposit	0.40	11/09/16	05/05/15	0.4000	1,000,000.00
	15-0025	Certificate of Deposit	0.45	04/03/17	10/01/15	0.4500	1,000,000.00
	15-0041	Certificate of Deposit	0.46	10/26/16	10/26/15	0.4600	1,000,000.00
	14-0016	Certificate of Deposit	0.661	07/29/16	07/30/14	0.6610	246,700.00
	15-0034	Certificate of Deposit	0.798	09/05/17	09/04/15	0.7980	246,000.00
	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	0.3550	249,100.00
	15-0024	Certificate of Deposit	0.30	10/03/16	10/01/15	0.3000	1,000,000.00
	14-0029	Certificate of Deposit	0.64	10/23/16	10/23/14	0.6400	2,000,000.00
	15-0022	Certificate of Deposit	0.612	08/01/16	08/01/15	0.6120	248,400.00
	15-0035	Certificate of Deposit	0.76	09/16/16	09/16/15	0.7600	248,100.00
	15-0015	Certificate of Deposit	0.653	05/01/17	04/30/15	0.6530	246,700.00
<b>Certificate of Deposit Total</b>						<b>0.5165</b>	<b>16,701,500.00</b>
3133ECPK4	15-0032	Federal Farm Credit Bank	1.30	05/15/19	10/30/15	1.3000	600,000.00
3133EFKL0	15-0031	Federal Farm Credit Bank	0.84	01/22/18	10/22/15	0.8400	500,000.00
3133ECMM3	16-0006	Federal Farm Credit Bank	0.60	04/25/17	03/17/16	0.7109	499,390.00

<b>Federal Farm Credit Bank Total</b>					<b>0.9723</b>	<b>1,599,390.00</b>
313379FW4	16-0001	FHLB 1.00	06/09/17	03/10/16	0.7988	501,245.00
3130A5UJ6	15-0019	FHLB 0.80	07/28/17	07/28/15	0.8000	1,000,000.00
3130A7EQ4	16-0003	FHLB 0.75	03/23/20	03/23/16	2.1925	500,000.00
3130A6K89	15-0044	FHLB 1.05	10/05/18	10/05/15	1.0500	500,000.00
3130A6K71	15-0030	FHLB 0.73	10/05/17	10/05/15	0.7300	250,000.00
3130A7FH3	16-0009	FHLB 1.375	09/30/19	03/30/16	1.3750	500,000.00
313379FW4	15-0042	FHLB 1.00	06/09/17	12/07/15	0.8499	250,560.00
3130A7FL4	16-0002	FHLB 1.00	03/23/18	03/23/16	1.0000	500,000.00
3130A7JH9	16-0010	FHLB 1.125	09/07/18	04/08/16	1.1250	500,000.00
3130A5MW6	15-0017	FHLB 0.50	06/30/17	06/30/15	1.5000	500,000.00
<b>FHLB Total</b>					<b>1.1430</b>	<b>5,001,805.00</b>
3134G74N8	15-0033	FHLMC 0.70	08/18/17	03/31/16	0.7000	1,000,000.00
3134G7S69	16-0007	FHLMC 0.75	10/27/17	03/21/16	0.8761	573,850.00
3134G8TQ2	16-0011	FHLMC 1.125	10/11/18	04/11/16	1.1250	250,000.00
3134G7XS5	15-0029	FHLMC 1.10	03/30/18	09/30/15	1.1000	500,000.00
EJ4493353	13-0014	FHLMC 1.00	11/28/17	09/13/13	1.6638	243,281.25
<b>FHLMC Total</b>					<b>0.9500</b>	<b>2,567,131.25</b>
Harris-Concentrator	AR-0012	Money Market		05/02/11	0.0000	11,371,457.03
Motor Fuel Tax 209-010-8	AR-0017	Money Market		06/01/15	0.0000	1,623,393.08
Harris CDAP	AR-0013	Money Market		06/01/11	0.0000	290,166.53
Private Bank	AR-0009	Money Market		03/18/03	0.1000	698,191.54
<b>Money Market Total</b>					<b>0.0050</b>	<b>13,983,208.18</b>
837681EC5	15-0014	Municipal Bond 2.00	12/15/16	05/15/15	0.7000	219,392.45
<b>Municipal Bond Total</b>					<b>0.7000</b>	<b>219,392.45</b>
Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds		05/27/11	0.0000	286,543.13
371-893-9 PMA Harris	AR-0016	NOW-Other MM Funds		09/03/13	0.0000	68,569.86
E-Pay Building Permits	AR-0018	NOW-Other MM Funds		11/30/15	0.0000	22,875.71
<b>Mutual Fund - Money Market Total</b>					<b>0.0000</b>	<b>377,988.70</b>
Illinois Funds	AR-0001	State Pool		03/26/02	0.0150	6,519,452.85
<b>State Pool Total</b>					<b>0.0150</b>	<b>6,519,452.85</b>
912828J92	16-0005	Treasury Note 0.50	03/31/17	03/17/16	0.7000	498,967.16
<b>Treasury Note Total</b>					<b>0.7000</b>	<b>498,967.16</b>
<b>Combined Port Total</b>					<b>0.4174</b>	<b>49,417,388.97</b>

# Portfolio Composition

## City of Batavia

Unamortized Book Value

Receipts in Period

05/31/16 - 05/31/16

Security	05/31/16
Description	05/31/16

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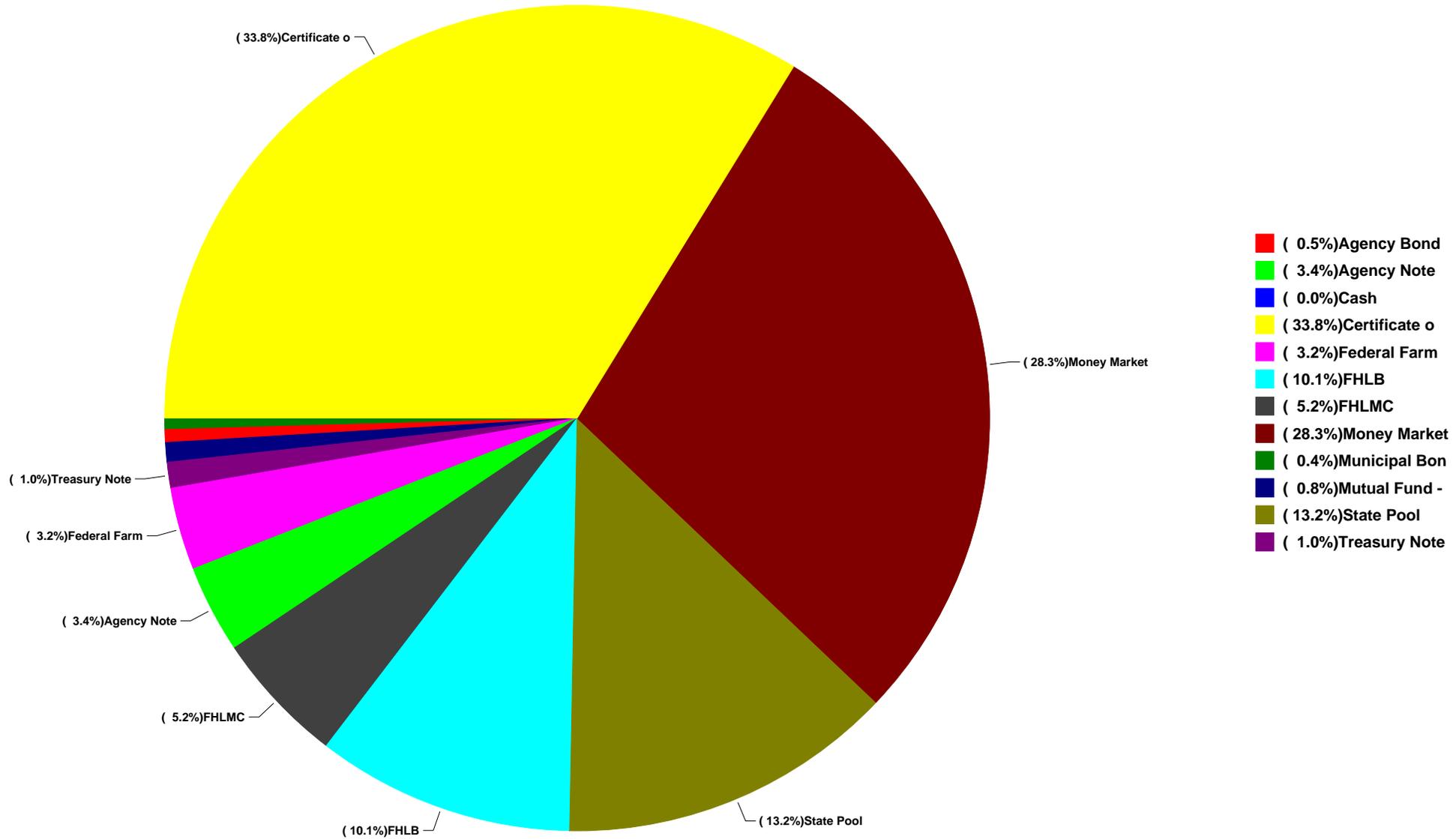
Combined Port	
Agency Bond	248,333.38
Agency Note	1,699,320.00
Cash	900.00
Certificate o	16,701,500.00
Federal Farm	1,599,390.00
FHLB	5,001,805.00
FHLMC	2,567,131.25
Money Market	13,983,208.19
Municipal Bon	219,392.45
Mutual Fund -	377,988.70
State Pool	6,519,452.85
Treasury Note	<u>498,967.16</u>
<b>Port Total</b>	<b><u>49,417,388.98</u></b>

Combined Port	
Agency Bond	0.5025
Agency Note	3.4387
Cash	0.0018
Certificate o	33.7968
Federal Farm	3.2365
FHLB	10.1215
FHLMC	5.1948
Money Market	28.2961
Municipal Bon	0.4440
Mutual Fund -	0.7649
State Pool	13.1926
Treasury Note	<u>1.0097</u>
<b>Port Total</b>	<b><u>100.0000</u></b>

Portfolio Composition  
City of Batavia  
Unamortized Book Value  
Receipts in Period  
05/31/16 - 05/31/16

By Security

Portfolio Total: \$49,417,389



# Institution Policy Compliance

## City of Batavia

Effective Interest - Actual Life

Receipts in Period

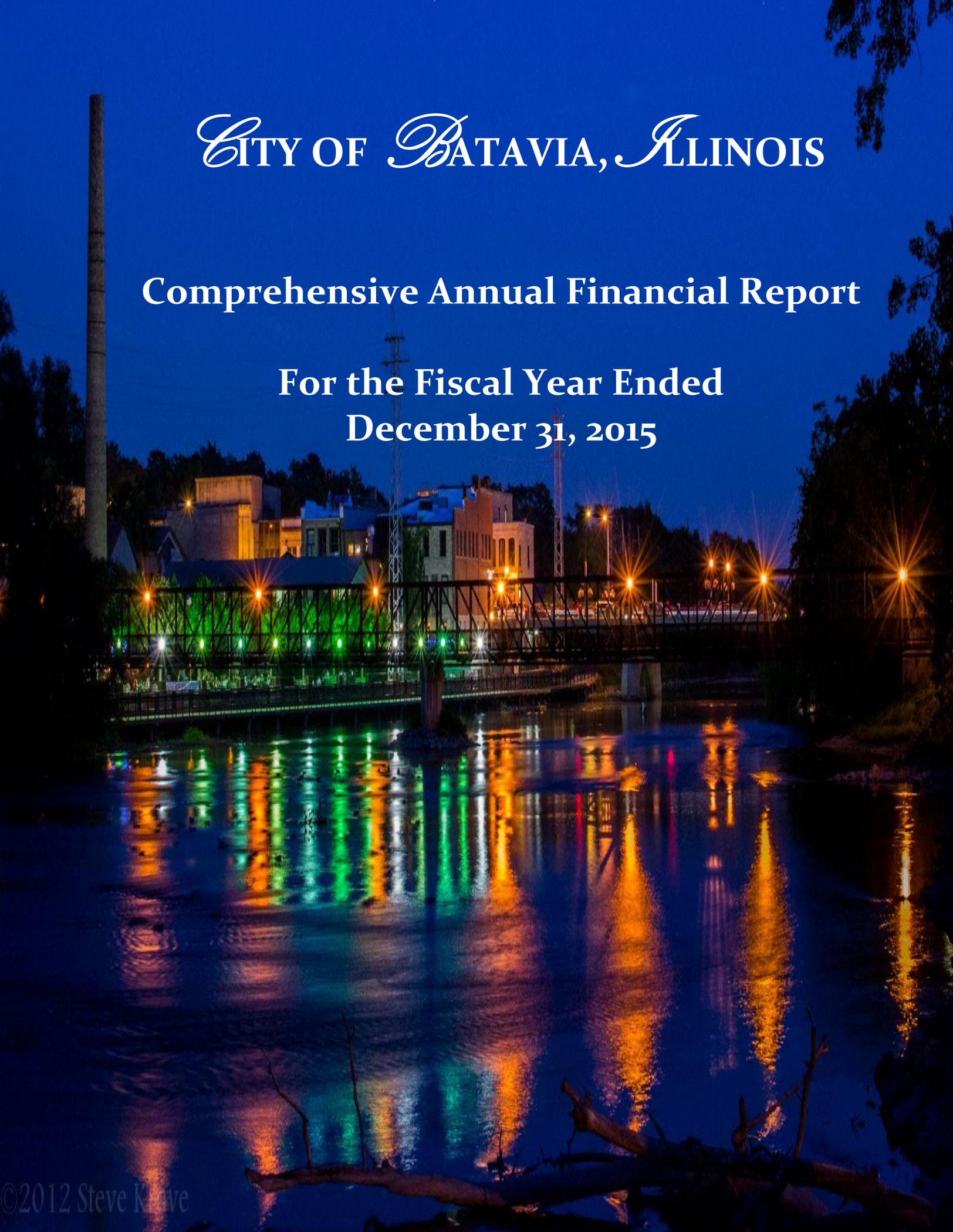
5/31/2016

	<i>CUSIP</i>	<i>Invest Number</i>	<i>Security Description</i>	<i>Purchase Date</i>	<i>Par Val/Shares SafeKept</i>
2 - Harris Bank Batavia	Harris-Concentraton	AR-0012	Money Market	05/02/11	11371457.03
	Harris CDAP	AR-0013	Money Market	06/01/11	290166.53
	Motor Fuel Tax 209-010-8	AR-0017	Money Market	06/01/15	1623393.08
	<b>Money Market Total</b>				<b>13285016.64</b>
	Harris Custody - Gov Fund	AR-0014	NOW-Other MM Funds	05/27/11	286543.13
	<b>Mutual Fund - Money Market Total</b>				<b>286543.13</b>
	<b>2 - Harris Bank Batavia Total</b>				<b>13571559.77</b>
	<b>Compliance Check</b>				<b>28.38/40.00</b>
3 - Illinois Funds	E-Pay Building Permits	AR-0018	NOW-Other MM Funds	11/30/15	22875.71
	<b>Mutual Fund - Money Market Total</b>				<b>22875.71</b>
	Illinois Funds	AR-0001	State Pool	03/26/02	6519452.85
	<b>State Pool Total</b>				<b>6519452.85</b>
	<b>3 - Illinois Funds Total</b>				<b>6542328.56</b>
	<b>Compliance Check</b>				<b>13.68/40.00</b>
5 - Private Bank		14-0029	Certificate of Deposit 0.64 10/23/16	10/23/14	2000000
		15-0003	Certificate of Deposit 0.55 08/22/16	02/20/15	1000000
		15-0006	Certificate of Deposit 0.35 07/23/16	01/23/15	2000000
		15-0016	Certificate of Deposit 0.40 11/09/16	05/05/15	1000000
		15-0024	Certificate of Deposit 0.30 10/03/16	10/01/15	1000000
		15-0025	Certificate of Deposit 0.45 04/03/17	10/01/15	1000000
		15-0026	Certificate of Deposit 0.65 10/03/17	10/01/15	1000000
		15-0040	Certificate of Deposit 0.46 10/26/16	10/26/15	2000000
		15-0041	Certificate of Deposit 0.46 10/26/16	10/26/15	1000000
		16-0008	Certificate of Deposit 0.30 09/28/16	04/01/16	1000000
	<b>Certificate of Deposit Total</b>				<b>13000000</b>

	Private Bank	AR-0009	Money Market		03/18/03	698191.55
	<b>Money Market Total</b>					<b>698191.55</b>
	<b>5 - Private Bank Total</b>					<b>13698191.55</b>
	<b>Compliance Check</b>					<b>28.64/40.00</b>
6 - Fifth Third	3133EA4G0	12-0015	Agency Note 0.70 04/11/17		10/19/12	0
	<b>Agency Note Total</b>					<b>0</b>
	3130A5MW6	15-0017	FHLB 0.50 06/30/17		06/30/15	0
	3130A5UJ6	15-0019	FHLB 0.80 07/28/17		07/28/15	0
	3130A6K71	15-0030	FHLB 0.73 10/05/17		10/05/15	0
	313379FW4	15-0042	FHLB 1.00 06/09/17		12/07/15	0
	3130A6K89	15-0044	FHLB 1.05 10/05/18		10/05/15	0
	313379FW4	16-0001	FHLB 1.00 06/09/17		03/10/16	0
	3130A7FL4	16-0002	FHLB 1.00 03/23/18		03/23/16	0
	3130A7EQ4	16-0003	FHLB 0.75 03/23/20		03/23/16	0
	3130A7FH3	16-0009	FHLB 1.375 09/30/19		03/30/16	0
	3130A7JH9	16-0010	FHLB 1.125 09/07/18		04/08/16	0
	<b>FHLB Total</b>					<b>0</b>
	EJ4493353	13-0014	FHLMC 1.00 11/28/17		09/13/13	0
	3134G7XS5	15-0029	FHLMC 1.10 03/30/18		09/30/15	0
	3134G74N8	15-0033	FHLMC 0.70 08/18/17		03/31/16	0
	3134G7S69	16-0007	FHLMC 0.75 10/27/17		03/21/16	0
	3134G8TQ2	16-0011	FHLMC 1.125 10/11/18		04/11/16	0
	<b>FHLMC Total</b>					<b>0</b>
	837681EC5	15-0014	Municipal Bond 2.00 12/15/16		05/15/15	0
	<b>Municipal Bond Total</b>					<b>0</b>
	912828J92	16-0005	Treasury Note 0.50 03/31/17		03/17/16	0
	<b>Treasury Note Total</b>					<b>0</b>
	<b>6 - Fifth Third Total</b>					<b>0</b>
	<b>Compliance Check</b>					<b>0.00/100.00</b>
9 - PMA-Harris	02587DSV1	13-0011	DTC Certificates of Deposit 1.15 09/06/16	09/06/13		248000
	<b>Agency Bond Total</b>					<b>248000</b>
		14-0016	Certificate of Deposit 0.661 07/29/16	07/30/14		246700
		14-0026	Certificate of Deposit 0.707 09/19/16	09/19/14		246500
		14-0027	Certificate of Deposit 1.149 09/19/17	09/19/14		241600
		14-0032	Certificate of Deposit 0.80 12/07/16	12/08/14		246000

	15-0015	Certificate of Deposit	0.653	05/01/17	04/30/15	246700
	15-0020	Certificate of Deposit	1.061	06/28/18	06/28/15	242000
	15-0021	Certificate of Deposit	0.355	06/28/16	06/28/15	249100
	15-0022	Certificate of Deposit	0.612	08/01/16	08/01/15	248400
	15-0034	Certificate of Deposit	0.798	09/05/17	09/04/15	246000
	15-0035	Certificate of Deposit	0.76	09/16/16	09/16/15	248100
	15-0036	Certificate of Deposit	0.557	09/20/16	09/21/15	248600
	15-0037	Certificate of Deposit	0.446	06/17/16	09/21/15	249100
	15-0038	Certificate of Deposit	0.80	10/16/17	10/21/15	246000
	15-0039	Certificate of Deposit	0.541	10/25/16	10/26/15	248600
	15-0043	Certificate of Deposit	0.73	12/07/16	12/08/15	248100
		<b>Certificate of Deposit Total</b>				<b>3701500</b>
	371-893-9	PMA Harris				
		<b>Mutual Fund - Money Market Total</b>				<b>68569.86</b>
		<b>9 - PMA-Harris Total</b>				<b>4018069.86</b>
		<b>Compliance Check</b>				<b>8.40/100.00</b>
10 - City of Batavia		Petty Cash				
	AR-0015	Cash			01/01/13	900
		<b>Cash Total</b>				<b>900</b>
		<b>10 - City of Batavia Total</b>				<b>900</b>
		<b>Compliance Check</b>				<b>0.00/100.00</b>
11 - Custody - Harris Bank	3133EA4G0					
		<b>Agency Note Total</b>				<b>1700000</b>
	3130A5MW6					
	3130A5UJ6					
	3130A6K71					
	313379FW4					
	3130A6K89					
	313379FW4					
	3130A7FL4					
	3130A7EQ4					
	3130A7FH3					
	3130A7JH9					
		<b>FHLB Total</b>				<b>5000000</b>
	EJ4493353					
	3134G7XS5					
	12-0015	Agency Note	0.70	04/11/17	10/19/12	1700000
						<b>1700000</b>
	15-0017	FHLB	0.50	06/30/17	06/30/15	500000
	15-0019	FHLB	0.80	07/28/17	07/28/15	1000000
	15-0030	FHLB	0.73	10/05/17	10/05/15	250000
	15-0042	FHLB	1.00	06/09/17	12/07/15	250000
	15-0044	FHLB	1.05	10/05/18	10/05/15	500000
	16-0001	FHLB	1.00	06/09/17	03/10/16	500000
	16-0002	FHLB	1.00	03/23/18	03/23/16	500000
	16-0003	FHLB	0.75	03/23/20	03/23/16	500000
	16-0009	FHLB	1.375	09/30/19	03/30/16	500000
	16-0010	FHLB	1.125	09/07/18	04/08/16	500000
						<b>5000000</b>
	13-0014	FHLMC	1.00	11/28/17	09/13/13	250000
	15-0029	FHLMC	1.10	03/30/18	09/30/15	500000

3134G74N8	15-0033	FHLMC	0.70	08/18/17	03/31/16	1000000
3134G7S69	16-0007	FHLMC	0.75	10/27/17	03/21/16	575000
3134G8TQ2	16-0011	FHLMC	1.125	10/11/18	04/11/16	250000
<b>FHLMC Total</b>						<b>2575000</b>
837681EC5	15-0014	Municipal Bond	2.00	12/15/16	05/15/15	215000
<b>Municipal Bond Total</b>						<b>215000</b>
912828J92	16-0005	Treasury Note	0.50	03/31/17	03/17/16	500000
<b>Treasury Note Total</b>						<b>500000</b>
<b>11 - Custody - Harris Bank Total</b>						<b>9990000</b>
<b>Compliance Check</b>						<b>20.89/100.00</b>

A nighttime photograph of a bridge over a river. The bridge is illuminated with warm yellow lights, and its reflection is visible in the water. In the background, there are city buildings, some of which are lit up. A tall, thin tower is visible on the left side of the image. The sky is dark blue, and the overall scene is a mix of natural and artificial light.

*CITY OF BATAVIA, ILLINOIS*

**Comprehensive Annual Financial Report**

**For the Fiscal Year Ended  
December 31, 2015**

**CITY OF BATAVIA, ILLINOIS**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

For the Year Ended  
December 31, 2015

Prepared by the Finance Department

Peggy Colby  
Finance Director

**CITY OF BATAVIA, ILLINOIS**  
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## **INTRODUCTORY SECTION**

# List of Officials

**Honorable Jeffery D. Schielke, Mayor**

## **City Council**

Ward 1:	<b>Carl Fischer</b>	<b>Michael F. O'Brien</b>
Ward 2:	<b>Martin Callahan</b>	<b>Alan P. Wolff</b>
Ward 3:	<b>Dan Chanzit</b>	<b>Kyle Hohmann</b>
Ward 4:	<b>Susan Stark</b>	<b>Paula Mueller</b>
Ward 5:	<b>Lucy Thelin Atac</b>	<b>Kevin Botterman</b>
Ward 6:	<b>Nicholas Cerone</b>	<b>Michael Russotto</b>
Ward 7:	<b>David J. Brown</b>	<b>Drew McFadden</b>

## **City Administrator**

William R. McGrath

**City Treasurer**  
Heidi L. Wetzel

**City Treasurer**  
Gerald R. Miller

## **City Attorney**

Drendel & Jansons Law Group

## **Department Heads**

**Director of Finance**  
Peggy Colby

**Director of Public Works**  
Gary Holm

**Director of Information Systems**  
Howard Chason

**Director of Community Development**  
Scott Buening

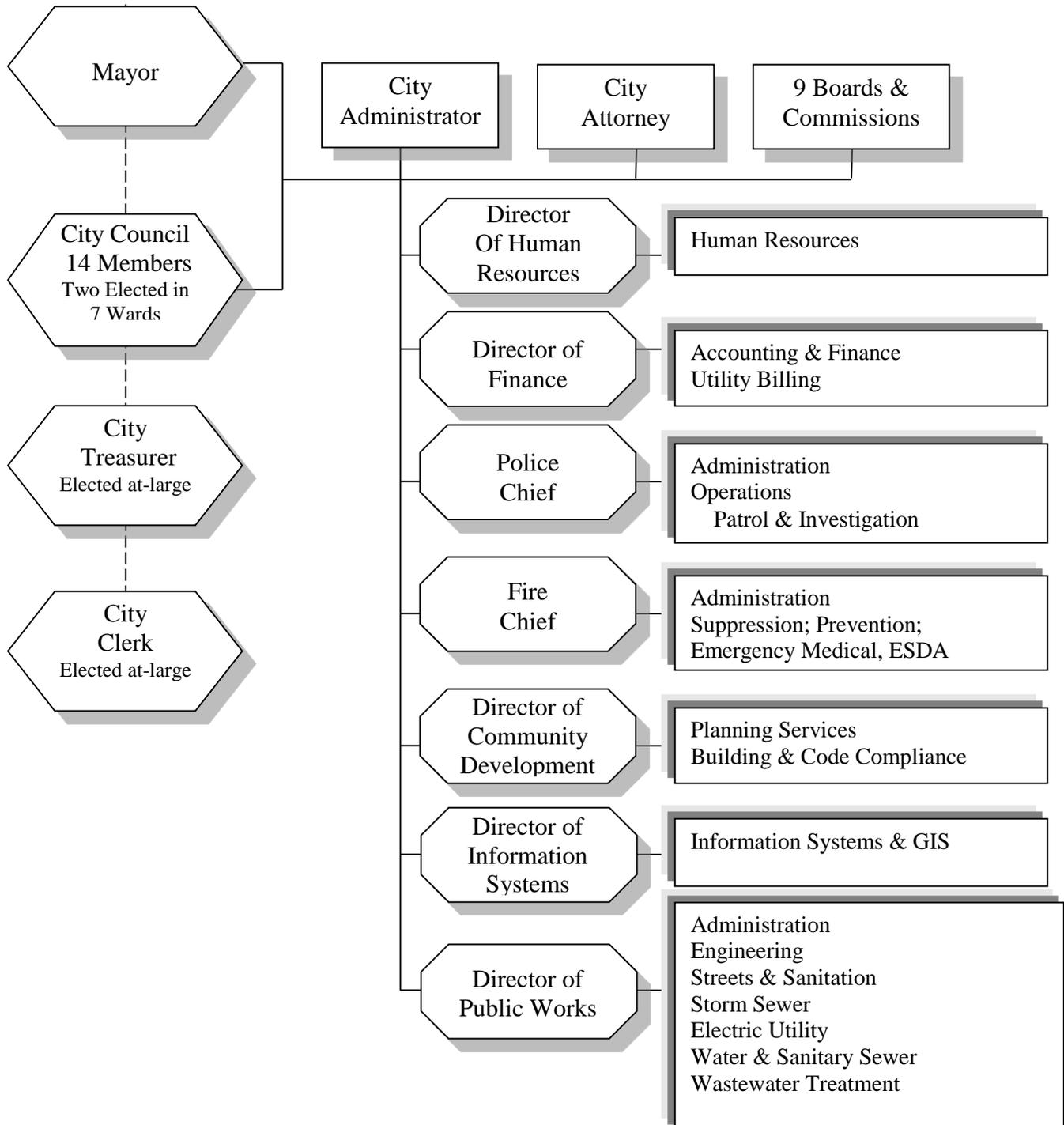
**Fire Chief**  
Randy Deicke

**Police Chief**  
Gary Schira

**Director of Human Resources**  
Wendy Bednarek

# City of Batavia Organizational Structure

## Citizens of Batavia





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Batavia  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO



# CITY OF BATAVIA

---

**JEFFERY D. SCHIELKE**  
Mayor

June 10, 2016

To the Honorable Mayor Jeffrey D. Schielke  
Members of the City Council and  
Citizens of the City of Batavia:

The comprehensive annual financial report of the City of Batavia for the fiscal year ended December 31, 2015 is hereby submitted. This report consists of the City of Batavia management staff's representations concerning the finances of the City of Batavia. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Batavia's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City of Batavia's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Batavia's financial statements have been audited by Sikich LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Batavia for the fiscal year ended December 31, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Batavia's financial statements for the fiscal year ended December 31, 2015, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The comprehensive annual financial report is presented in three sections: introductory, financial, and statistical (unaudited). GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD &A). This letter of transmittal is designed and intended to complement the MD & A and should be read in conjunction with the MD & A, which can be found immediately following the report of the independent auditors.

## *Profile of the City of Batavia*

The City of Batavia was settled in the early 1830's and is located approximately 35 miles west of downtown Chicago along the banks of the Fox River. The City incorporated as a village in 1856 and as a City in 1891. The City became a home rule community in 2009. The population at the 2010 Census was 26,045. The current land area of Batavia is 10.55 square miles. The City is nicknamed 'The Windmill City', because of its industrial role at the turn of the century as the windmill manufacturing capital of the world. Many antique and replicated windmills are located throughout the city. The City has superior transportation links to the Chicago metropolitan area and the interstate highway system. The City is within a few miles of Interstate 88 within the Illinois Research & Development Corridor. Located within commuting distance of Chicago. The City experienced an average annual growth rate in valuation of 10% from 1990 through 2007. The population has increased 62% since 1990. The 2015 property valuation realized the first increase in value since the recession in 2009. The 2015 EAV increased 2.81%.

The City operates under an aldermanic form of government with 14 council members, two from each ward, elected for overlapping four-year terms. The Mayor is elected on an at-large basis and is the chief executive officer of the City. The mayor appoints the members of all standing and special committees. Policymaking and legislative authority are vested in the City Council. The City Council is responsible for passing ordinances, adopting the budget, and hiring the City Administrator. The City Administrator is responsible for carrying out the policies and ordinances of the City Council and for overseeing the day-to day operations of the City. The Mayor, with the consent of the City Council, appoints the Department Heads who work under the direction of the City Administrator.

The City provides a full range of services, including police, fire protection and paramedic services, maintenance of streets, bridges and sewers, building and zoning, code enforcement, water distribution and wastewater treatment along with a municipally owned electric distribution system. The financial reporting entity of the City of Batavia, as defined by Governmental Accounting Standards Board Statement No. 14, is comprised of all the funds of the primary government.

The annual budget serves as the foundation for the City's financial planning and control. Budget Law governs the City of Batavia's budgetary operations as provided for in the Illinois Compiled Statutes. The budget is administered by the Director of Finance under the appointed title of Budget Officer. Budget Law does not require appropriations to be passed but rather an annual budget must be adopted prior to the year the funds will be expended. The City of Batavia's fiscal year begins January 1. All departments of the City are required to submit their budget requests during the last week of September each year. The City Administrator and Finance Director then meet with Department Heads to review the requests and to develop the proposed budget, which is presented to the City Council in November. The City Council is required to hold a public hearing on the proposed budget prior to adoption. A Capital Improvements Plan (CIP) beyond the current budget year is prepared in conjunction with the budget as a planning tool. The CIP is not approved as part of the budget process but is provided for informational purposes.

## ***Factors Affecting Financial Condition***

### ***Local Economy***

The City has one main retail corridor along Randall Road with other retail following the main arterial streets throughout the City and the downtown. The City has several large retailers including a wholesale club. In addition, there are also many specialty shops available. Goodrich Randall 15 Theatre is home to the only IMAX theatre in the far western suburbs, located in the middle of Batavia's stretch of Randall Road. The corridor is also home to a Wal-Mart Supercenter, Target, Jewel Food Store, Aldi, and many chain and specialty stores including nutrition, apparel, office supplies, furniture and home décor.

New restaurants have located both on Randall Road and in the City's downtown. Significant streetscape projects in the downtown that got underway in 2012 have brought not only enhancements but also new businesses to the area. The downtown portion of the main thoroughfare from east to west was completed in 2014. Houston Street which runs along the bike path and intersects with the Riverwalk was substantially completed in 2015. The relocation and new construction of the current Walgreens store in the downtown began in 2015.

The City employs about 13,000 in the private sector and another 1,000 in the public sector. Another 1,800 are employed at Fermilab, a 6,800-acre campus that is home to the premier national laboratory for particle physics research that borders the City of Batavia. There is an 80-acre industrial park on the City's east side that is home to several large manufacturers with a majority specializing in plastics and metal fabrication, followed by printing, machinery and electronics. Batavia's industry enjoys close location to rail and the interstate highway system. Several new businesses moved into the park in 2015.

Batavia saw lower levels of unemployment with an annual average of 5.0% compared to the Illinois annual average of 5.9%. Nationally, the level of unemployment in 2015 was just above Batavia with an average of 5.3%.

The City remains in a favorable financial position for 2015, with sufficient fund balances available for general operations, with an increase to fund balance of \$2.6 million. The increase was the result of result of various tax revenues coming in \$1 million over budget and expenditures coming in \$1.6 million under budget. The largest variance in spending was due to a delayed economic development agreement payment which accounted for \$600,000 in delayed spending.

The City implemented an additional ½-cent home rule sales tax mid-year 2014 and thus received a full year of tax in 2015. The new tax is planned as a three-year replacement for the electric utilities PILOT tax payment and reimbursements to the General Fund for services.

The City had a 1.9% increase of \$100,000 in regular sales tax revenues in 2015 after realizing two years of 5% increases. No new major retailers entered Batavia in 2015 but sales remained strong. Income taxes were significantly higher adding \$350,000 to revenues while state use tax increased by \$70,000. Utility tax decreased by 1.80% coming in \$70,000 less than the prior year. Property tax revenues remained level by choice.

## ***Long-term Financial Planning***

The City has adopted a Strategic Plan that calls out Financial Sustainability. The plan includes the development of a five-year financial management plan. A five-year forecast is included in the budget document each year as supplementary information for the evaluation of spending priorities. The forecast identifies revenue and expenditure trends that are expected so that a plan for expenditure cuts or revenue enhancements can be put in place after thoughtful consideration. The budget document also includes a five-year capital plan for all-future capital spending. Each department maintains longer-term capital plans at a macro level. Additionally, each department maintains a ten-year fleet replacement schedule. The City funds a fire and public works fleet fund annually based on the funding needs in the schedule. The Strategic Plan also directs that the budget include the consideration of long-term goals when establishing the current budget.

## ***Major Initiatives***

The year 2015 saw changes to construction activity in the residential and multi-family category with a 24% increase in the number of permits issued. Commercial and Industrial permits accounted for the largest increases in permit revenues in the General Fund with collections increasing in total by \$73,000.

Major initiatives for the year 2015 included the following:

- **Walgreens** – The reconstruction of this store in a new location and the addition of a drive through got underway in earnest in 2015 with the opening in March of 2016. The initial grant payment of \$450,000 was also made in 2015. Annual payments of about \$65,000 will be made in the years 2017-2027.
- **Streetscape** – A third streetscape project along Houston Street reached substantial completion in 2015. The project included the reconstruction of the street and pedestrian friendly walkways and redoing the bike path. The project also added ornamental lighting, and planters.
- **Redevelopment Agreements** – The City continued discussions with a developer on a redevelopment site that the City owns. At the end of the year, no agreement had been completed. Further work is expected in 2016 with hopes to develop this major intersection in the downtown.
- **TIF Development Grants and Loans** – The City approved some minor TIF grants for a few businesses in the downtown in 2015. The largest grant was for Walgreens which was mentioned above.

## ***Future Initiatives***

For 2016, Capital project initiatives include:

- Reconstruction of the Deerpath Bridge
- Safe Routes to School Walkways
- Pedestrian Crosswalk Improvements
- Transmission Improvements and Pole Replacements
- Water Meter Replacement Project
- Sanitary Sewer System Study/Repairs
- Improvements to the Wastewater Treatment Plant

The safe routes to school projects are nearly fully grant funded. The Deerpath Bridge is 80% funded by federal BRRP funds. The pedestrian crosswalk improvements are 80% funded. The electric, water and sewer projects will all be funded on a pay as we go basis, except for the wastewater improvements to the plant which will be funded with an IEPA loan.

## ***Financial Management Policies***

Management of the City is responsible for establishing and maintaining internal controls designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The Finance department does an annual review of internal control policies.

The City Council adopted a formal Fund Balance Policy in 2011 to comply with the required standards as outlined in the Governmental Accounting Standards Board Statement 54. The City Council approved an updated policy in 2012. The policy provides guidelines to City Officials to promote continued financial strength and stability. The City Council also approved an updated Bond Record Keeping Policy in 2013. No new policies were adopted in 2015.

## ***Other Information***

Awards – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended December 31, 2014. This was the seventh year the City has received the award. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and therefore, we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements - The preparation of the comprehensive annual financial report on a timely basis was possible through the dedicated service of the entire staff of the Finance Department. I would like to express my sincere appreciation to all, as well as the City Administrator, Mayor and City Council who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the City.

Sincerely,

A handwritten signature in cursive script that reads "Peggy L. Colby".

Peggy L. Colby,  
Director of Finance

## **FINANCIAL SECTION**

# **INDEPENDENT AUDITOR'S REPORT**



1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

Certified Public Accountants & Advisors  
*Members of American Institute of Certified Public Accountants*

## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor  
Members of the City Council  
City of Batavia, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Batavia, Illinois (the City) as of and for the year ended December 31, 2015 and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Batavia, Illinois, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

As described in Footnote 12, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources, and expenses; modified certain disclosures in the notes to financial statements; and the required supplementary information. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund statements and schedules, supplemental schedules and statistical section as listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion based on our audit, the procedures performed as described above, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Silich LLP". The signature is written in a cursive, flowing style.

Naperville, Illinois  
May 26, 2016

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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As management of the City of Batavia, we offer readers of the City's financial statements this discussion and analysis of the City of Batavia's financial performance. This narrative provides an overview and examination of the financial activities of the City of Batavia for the fiscal year ended December 31, 2015. Please read it in conjunction with the City of Batavia's financial statements, which begin on page 4.

### Financial Highlights

- The City of Batavia adopted GASB pronouncement 68, which established standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for defined-benefit pension plans. To record the liabilities for the City's police, fire and IMRF pensions required change in accounting principle adjustments. Governmental activities recognized a decrease to net position of \$30.6 million. The change to business-type activities was a decrease to net position of \$2.0 million.
- The City of Batavia's total net position for 2015 was \$167.4 million, an increase of \$7.4 million from the restated net position.
- Ending net position for governmental activities increased by \$1.5 million for an ending net position of \$69.3 million compared to the beginning restated net position of \$67.8 million.
- Business-type activities increased by \$5.9 million to \$98.1 million at the end of the year of which \$32.3 million is available for operations.
- The City collected \$28.7 million in tax and other revenues in its governmental funds in 2015. Governmental program expenditures were \$27.2 million. No new programs were added.
- Charges for Service for proprietary funds for business-type activities were \$61.9 million and \$4.3 million for the internal service funds. The business-type activities net position increased by \$5.9 million while the internal service funds net position decreased by \$0.3 million.
- The General Fund had an increase to fund balance of \$2.6 million because of higher than expected revenues for sales tax and income tax combined with lower than anticipated expenditures.
- The City of Batavia's total long-term debt decreased by \$3.9 million in 2015 to \$42.4 million. A decrease of \$0.6 million was for governmental activities for total debt outstanding of \$7.9 million. The balance of the decrease of \$3.3 million reduced the debt for business-type activities to \$34.5 million. No new debt was issued in 2015 but a refunding of electric revenue bonds with general obligation bonds was done at the end of 2015.

# **CITY OF BATAVIA, ILLINOIS**

## **Management's Discussion and Analysis December 31, 2015**

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### **Using this Annual Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 4 – 7) provide information about the activities of the City of Batavia as a whole and present a longer-term view of the City of Batavia's finances. Fund financial statements begin on page 8. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City of Batavia's operation in more detail than the government-wide statements by providing information about the City of Batavia's most significant funds. The remaining statements provide financial information about activities for which the City of Batavia acts solely as a trustee or agent for the benefit of those outside of the government.

### **Government-Wide Financial Statements**

The government-wide financial statements provide readers with a broad overview of the City of Batavia's finances, in a manner similar to a private-sector business. The government-wide financial statements can be found on pages 4 – 7 of this report.

The Statement of Net Position reports information on all of the City of Batavia's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Batavia is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the City of Batavia's property tax base and the condition of the City of Batavia's roads and other infrastructure, is needed to assess the overall health of the City of Batavia.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, such as uncollected taxes.

Both of the government-wide financial statements distinguish functions of the City of Batavia that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Batavia include general government, public safety, highways and streets, capital outlay and debt service. The business-type activities of the City include electric, waterworks, and sewerage.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Using this Annual Report – Continued

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Batavia, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Batavia can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City of Batavia's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This provides more insight into the long-term impact of Batavia's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City of Batavia maintains one major governmental fund and five individual nonmajor governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, a major fund.

The City of Batavia adopts an annual budget for all governmental funds. Compliance with the budget is demonstrated in a budgetary comparison statement for these funds. The basic governmental fund financial statements can be found on pages 8 - 12 of this report.

# **CITY OF BATAVIA, ILLINOIS**

## **Management's Discussion and Analysis December 31, 2015**

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### **Using this Annual Report – Continued**

#### **Fund Financial Statements – Continued**

##### **Proprietary Funds**

The City of Batavia has two proprietary fund types, which are enterprise and internal service. The enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. The City's electric, waterworks and sewerage activities are accounted for as enterprise funds. The City's self-insurance fund is reported under proprietary funds in the fund financial statements but is included in the governmental activities in the statement of net position in the government wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Waterworks and Sewerage Fund, which are considered major funds of the City of Batavia. The basic proprietary fund financial statements can be found on pages 13 – 17 of this report.

##### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Batavia's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 18 - 19 of this report.

##### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 – 66 of this report.

##### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Batavia's I.M.R.F., police, firefighter's, and other post-employment benefit employee pension obligations, and the budgetary schedule of revenues, expenditures, and changes in fund balance for the General Fund. Required supplementary information can be found on pages 67 – 75 of this report.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

### Government-Wide Financial Analysis

Net position over time may serve as a useful indicator of a government's financial position. For the year 2015, the assets of the City of Batavia exceeded liabilities by \$167.4 million.

The following table represents a condensed statement of net assets for Governmental Activities, Business-type Activities and the Government as a whole.

#### City of Batavia Net Position (in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$ 37.3	\$ 37.8	\$ 38.0	\$ 38.0	\$ 75.3	\$ 75.8
Capital Assets	83.5	81.5	100.7	102.2	184.2	183.7
Deferred Outflows	5.6	0.4	2.8	-	8.4	0.4
<b>Total Assets &amp; Deferred Outflows</b>	<b>126.4</b>	<b>119.7</b>	<b>141.5</b>	<b>140.2</b>	<b>267.9</b>	<b>259.9</b>
Long-Term Debt Outstanding	(44.1)	(10.1)	(38.4)	(38.5)	(82.5)	(48.6)
Other Liabilities	(3.8)	(4.1)	(4.9)	(7.5)	(8.7)	(11.6)
Deferred Inflows	(9.2)	(7.1)	(0.1)	-	(9.3)	(7.1)
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>(57.1)</b>	<b>(21.3)</b>	<b>(43.4)</b>	<b>(46.0)</b>	<b>(100.5)</b>	<b>(67.3)</b>
<b>Net Position</b>						
Net Investment in Capital Assets	75.7	73.2	65.7	64.0	141.4	137.2
Restricted	1.6	1.9	-	7.6	1.6	9.5
Unrestricted	(8.0)	23.3	32.4	22.6	24.4	45.9
<b>Total Net Position</b>	<b>\$ 69.3</b>	<b>\$ 98.4</b>	<b>\$ 98.1</b>	<b>\$ 94.2</b>	<b>\$ 167.4</b>	<b>\$ 192.6</b>

## CITY OF BATAVIA, ILLINOIS

### Management's Discussion and Analysis December 31, 2015

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#### **Government-Wide Financial Analysis – Continued**

*Normal Impacts - Statement of Net Position* - There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

*Net Results of Activities* - which will increase or decrease current assets and unrestricted net position.

*Borrowing for Capital*- which will increase current assets and long-term debt.

*Spending Borrowed Proceeds on New Capital* -which will reduce current assets and increase capital assets. There is a second impact, an increase in invested capital assets and an increase in related net debt, which will not change the investment in capital assets, net of debt.

*Spending of Non-borrowed Current Assets on New Capital* -which will (a) reduce current assets and increase capital asset and (b) will reduce unrestricted net position and increase invested in capital assets, net of debt.

*Principal Payment on Debt* -which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.

*Reduction of Capital Assets through Depreciation* -which will reduce capital assets and investment in capital assets, net of debt.

#### **Current Year Impacts -Net Assets**

After accounting for a change in accounting principle, the City of Batavia's total net position increased by \$7.4 million in 2015 to \$167.4 million. The increase is the result of higher revenues in both Governmental and Business-Type Activities. The City is reporting unrestricted net position of \$24.4 million as of December 31, 2015. This amount is significantly less than the prior year due to the change in accounting principle which reduced beginning net position by \$32.6 million. Unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. Unrestricted net position decreased as a result of recording the City's unfunded pension liability.

The City of Batavia's investment in capital assets net of related debt used to acquire capital assets reflects 84.5% of the City of Batavia's net position. Capital assets include land, buildings, machinery and equipment, roads and utility infrastructure. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the capital assets are reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate the liabilities. Capital assets net of related debt totaled \$141.4 million at the end of 2015, which was an increase of \$4.2 million over 2014.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Government-Wide Financial Analysis – Continued

Resources of the City of Batavia, which are subject to external restrictions on how they may be, used account for 0.9% of the City's net position and total \$1.6 million.

#### Net Assets Restricted for:

Maintenance of Roadways	\$1,400,800
Economic Development	\$ 58,040
Fire Purposes	\$ 117,803
Debt Service	<u>\$ 9,100</u>

**Total Restricted Net Position      \$1,585,743**

Net position of the City of Batavia's governmental activities for 2015 was \$69.3 million, an increase of \$1.5 million over 2014 after the change in accounting principle. The investment in capital assets net of related debt increased \$2.5 million and restricted net position decreased \$0.4 million. The City's governmental activities unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, decreased by \$31.3 million. This decrease was a result of recording the City's governmental activities unfunded pension liability. This resulted in a deficit unrestricted net position of \$8.0 million at year-end.

Net position of business-type activities for 2015 was \$98.1 million compared to \$94.2 million in 2014. After the change in accounting principle, the net position increased by \$5.8 million for 2015. The increase was a result of activities during the year related to normal operations, primarily increased rate revenues. Business-type activities net position cannot be used for governmental activities. The City of Batavia generally can only use the net position of these activities to finance the continuing operations of the electric, waterworks and sewerage operations. Unrestricted net position was \$32.4 million at the end of 2015 up \$9.8 million from the prior year mainly due to a shift from restricted to unrestricted. Restricted net position for business-type activities decreased \$7.6 million and was eliminated as a result of an electric revenue bond refunding done at year-end. Capital assets net of related debt increased \$1.7 million.

Please refer to the following chart for a depiction of revenues, expenses and change in net position for the City of Batavia's governmental and business-type activities.

CITY OF BATAVIA, ILLINOIS

Management's Discussion and Analysis  
December 31, 2015

**Government-Wide Financial Analysis – Continued**  
**Changes in Net Position**  
(in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 2.4	\$ 2.3	\$ 61.9	\$ 58.7	\$ 64.3	\$ 61.0
Operating Grants/Contributions	1.0	1.3	-	0.1	1.0	1.4
Capital Grants/Contributions	0.9	1.7	-	-	0.9	1.7
General Revenues						
Property Taxes	7.4	7.7	-	-	7.4	7.7
Sales Taxes	10.4	8.5	-	-	10.4	8.5
Utility Taxes	3.1	4.0	-	-	3.1	4.0
Intergovernmental	2.8	2.7	-	-	2.8	2.7
Interest	0.1	-	0.1	0.1	0.2	0.1
Other General Revenues	0.6	0.6	-	-	0.6	0.6
<b>Total Revenues</b>	<b>28.7</b>	<b>28.8</b>	<b>62.0</b>	<b>58.9</b>	<b>90.7</b>	<b>87.7</b>
<b>Expenses</b>						
General Government	5.2	8.1	-	-	5.2	8.1
Public Safety	15.1	13.6	-	-	15.1	13.6
Highways and Streets	6.7	6.2	-	-	6.7	6.2
Interest on Long-Term Debt	0.2	0.3	-	-	0.2	0.3
Waterworks	-	-	4.2	4.2	4.2	4.2
Sewerage	-	-	4.3	4.1	4.3	4.1
Electric	-	-	47.6	49.0	47.6	49.0
<b>Total Expenses</b>	<b>27.2</b>	<b>28.2</b>	<b>56.1</b>	<b>57.3</b>	<b>83.3</b>	<b>85.5</b>
<b>Change in Net Position Before Transfers</b>	<b>1.5</b>	<b>0.6</b>	<b>5.9</b>	<b>1.6</b>	<b>7.4</b>	<b>2.2</b>
Transfers	-	-	-	-	-	-
<b>Change in Net Position</b>	<b>1.5</b>	<b>0.6</b>	<b>5.9</b>	<b>1.6</b>	<b>7.4</b>	<b>2.2</b>
<b>Net Position - Beginning</b>	<b>98.4</b>	<b>97.2</b>	<b>94.2</b>	<b>92.6</b>	<b>192.6</b>	<b>189.8</b>
Change in Accounting Principle	(30.6)	0.6	(2.0)	-	(32.6)	0.6
<b>Net Position - Beginning, as Restated</b>	<b>67.8</b>	<b>97.8</b>	<b>92.2</b>	<b>92.6</b>	<b>160.0</b>	<b>190.4</b>
<b>Net Position - Ending</b>	<b>\$ 69.3</b>	<b>\$ 98.4</b>	<b>\$ 98.1</b>	<b>\$ 94.2</b>	<b>\$ 167.4</b>	<b>\$ 192.6</b>

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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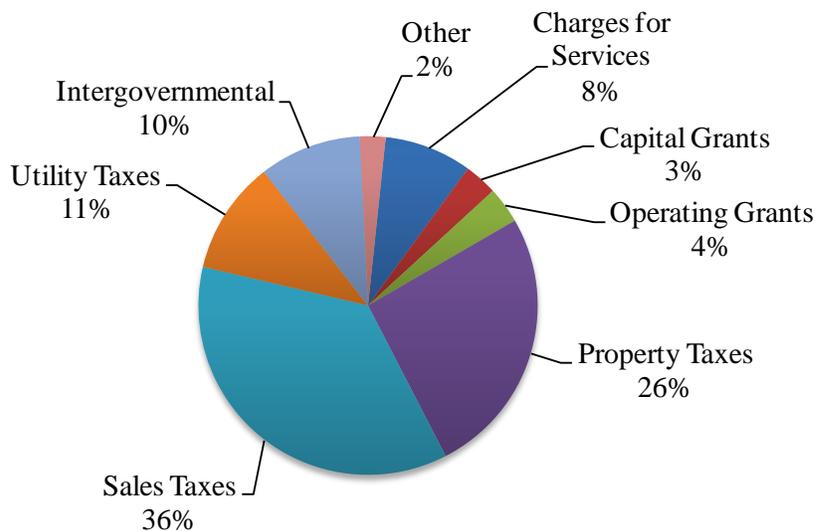
### Government-Wide Financial Analysis – Continued

#### Governmental Activities

The 2015 revenues for governmental activities were \$28.7 million, while the cost of all governmental functions totaled \$27.2 million. Total revenues for governmental activities for 2015 were \$0.1 million less than 2014 revenues of \$28.8 million and program expenses for 2015 were \$1.0 million less than 2014 program expenses of \$28.2 million. This results in an increase in net position \$1.5 million in 2015, compared to an increase of \$0.6 in net position in 2014.

The following chart depicts the major revenue sources of the City of Batavia. Sales taxes account for the largest share of governmental activities revenue. Property taxes include restricted revenues from taxes collected from the City's TIF districts. Utility taxes also contribute a large share of governmental revenue.

**Revenues by Source - Governmental Activities**



# CITY OF BATAVIA, ILLINOIS

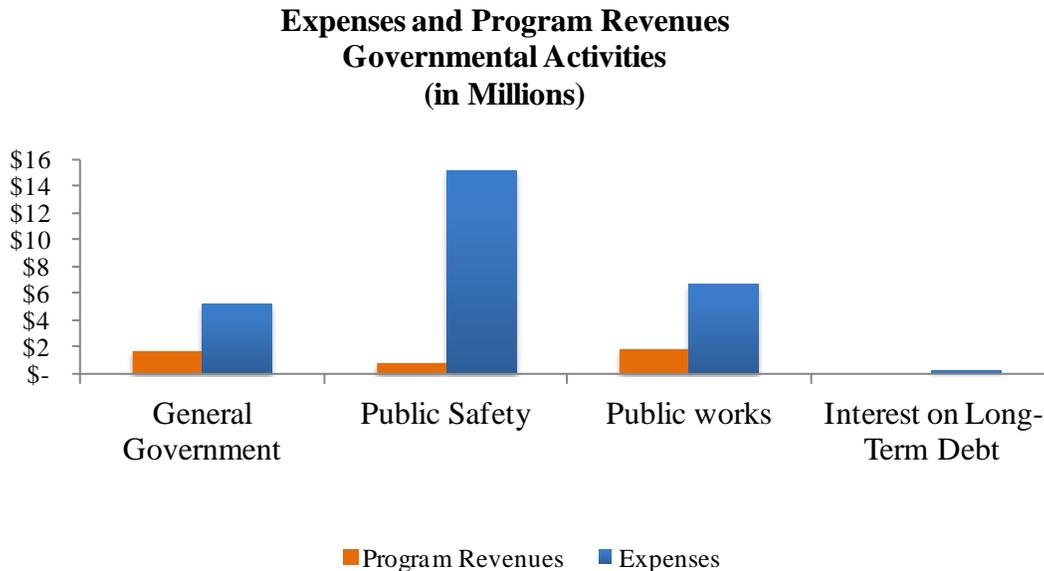
## Management's Discussion and Analysis December 31, 2015

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### Government-Wide Financial Analysis – Continued

#### Governmental Activities – Continued



The 'Expenses and Program Revenues' chart displays the total program revenue in relation to the applicable functions. As is typical with governmental activities, these programs, especially public safety, are nearly fully supported by general revenues, rather than program revenues.

Since these expenses are heavily reliant on general revenues, which can be impacted by the economy, management is acutely mindful during the budget process to ensure the necessity of all spending. Also as in most cities, public safety represents the majority of expenses at 56% followed by public works at 25% and general government operations at 19%.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Government-Wide Financial Analysis – Continued

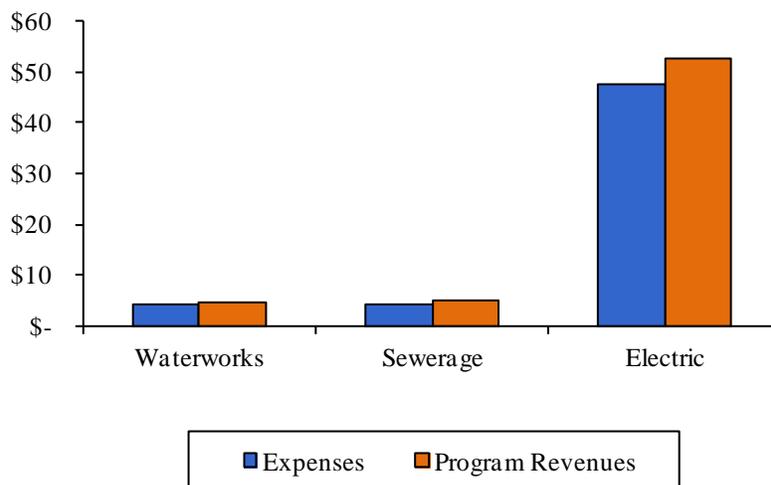
#### Business-Type Activities

Revenues for business-type activities were \$62.0 million and expenses were \$56.1 million.

- One water main replacement project was completed in 2015 in the City's water utility. The City's wastewater utility continued with design work for rehabilitation of the treatment plant.
- In addition to water and sewer, the City of Batavia operates a municipal electric utility to transmit and distribute electricity for those within the municipal borders. The City obtains power through bilateral contracts and the daily market. A majority of the City's power supply is provided through the joint power agency NIMPA that has an ownership share in the Prairie State coalmine.
- Capital improvements of \$1.8 million for the electric utility in 2015 included system improvements and upgrades.

The graph compares program revenues to expenses for electric, waterworks and sewerage operations. All three utilities met or exceeded operational expenses. The water and sewer utilities had rate increases in 2015 in anticipation of capital and operating needs going forward. The electric utility also had a rate increase in 2015.

**Expenses and Program Revenues  
Business-Type Activities  
(in Millions)**



# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Financial Analysis of the Government's Funds

As noted earlier, the City of Batavia uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

**Governmental Funds** - The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year. For the fiscal year ended December 31, 2015, the Governmental Funds reported a combined ending fund balance of \$22.8 million which was mostly unchanged from the prior year. The total unassigned fund balance was \$15.0 million.

**General Fund** - The General Fund is the chief operating fund of the City. It is the only major governmental fund of the City. At the end of the current fiscal year, the City of Batavia had a total General Fund balance of \$18.7 million, of which \$16.1 million is unassigned. It may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures as a measure of liquidity. Unassigned fund balance represents 74% of the total General Fund expenditures, while total fund balance represents 86% of that same amount.

- As of the end of the current fiscal year, the General Fund had an ending fund balance of \$18.7 million, in contrast to last year's \$16.1 million.
- Revenues in the General Fund increased in total by \$1.2 million in 2015 due to an increase in the sales tax receipts of \$1.0 million with a full year of collection of a .50% home rule sales tax implemented mid-year 2014. In addition, income taxes increased \$350,000. Offsetting these increases was the elimination of payment in lieu of taxes from the City's electric utility. The City is utilizing the additional sales tax to offset that revenue reduction.
- The General Fund expenditures were \$0.2 million lower in 2015 due in part to an economic development agreement that accounted for a \$0.3 million decrease. This was a timing difference. Expenditures were also lower due to vacancies in employment during the year.
- Other factors that affected the General Fund also affected Governmental Activities and were discussed in the MD&A section on governmental activities.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Financial Analysis of the Government's Funds – Continued

#### Governmental Funds - Continued

**Nonmajor Governmental Funds** – The nonmajor funds of the City include Motor Fuel Tax (MFT), Debt, Capital and Tax Increment Finance (TIF) funds. These had a combined fund balance of \$4.2 million at the end of 2015, which is \$2.6 million less than the \$6.8 million at the end of 2014.

**Proprietary Funds** -The City of Batavia's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The City reports the Electric, Waterworks and Sewerage Funds as major proprietary funds, which account for all operations of the municipal electric, water and sewer systems.

- Water is provided from three deep wells and three shallow wells at a 2015 rate of 3.14 per hundred cubic feet. The 2015 Sewer rate was \$3.43 per hundred cubic feet. Water and sewer rates increased 3% and 6% respectively in 2015 to cover needed capital improvements.
- Net position for the waterworks fund was \$20.1 million compared to \$19.9 million to start the year after a \$0.5 million decrease for change in accounting principle. The increase was due to the rate increase.
- The sewerage fund ended the year with a \$23.4 million net position which was an increase of \$0.5 million from the prior year balance after a \$0.4 million decrease for change in accounting principle.
- The Electric utility is a transmission and distribution utility. The majority of power is supplied through a power supply contract with Northern Illinois Municipal Power Agency. A varying rate increase was enacted in May of 2015.
- Net position of the electric fund for 2015 was \$54.6 million compared to \$49.5 million at the beginning of the year after a \$1.1 million decrease for change in accounting principle. The increase is due to a rate increase implemented in 2015 combined with an expense reduction for payments made to the General Fund.
- Other factors concerning the finances of these three funds have already been addressed in the City of Batavia's discussion of business-type activities.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### General Fund Budgetary Highlights

There were only minor changes to the budget done in 2015 to provide for some minor contract changes. Other changes to the budget included carry-forwards from one budget year to the next to pay for items that had delayed delivery. In particular, a fire engine expenditure budget was carried into 2015 to pay for January delivery of the engine.

#### General Fund Budgetary Highlights For the Fiscal Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
<b>Revenues</b>			
Taxes	\$ 18,957,327	\$ 18,957,327	\$ 19,140,493
Intergovernmental	3,514,521	3,514,521	3,931,753
Licenses & Permits	253,050	253,050	323,692
Charges for Services	229,937	229,937	436,610
Other	1,814,445	1,814,445	1,940,762
<b>Total Revenues</b>	<b>24,769,280</b>	<b>24,769,280</b>	<b>25,773,310</b>
<b>Expenditures</b>			
General Government	5,858,987	5,885,099	5,045,890
Public Health/Safety	13,708,397	13,730,698	13,298,929
Highways and Streets	3,872,156	3,872,156	3,540,727
<b>Total Expenditures</b>	<b>23,439,540</b>	<b>23,487,953</b>	<b>21,885,546</b>
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,328,450)	(1,328,450)	(1,328,450)
Proceeds on sale of assets	-	-	35,069
<b>Total Other Financing Sources (Uses)</b>	<b>(1,328,450)</b>	<b>(1,328,450)</b>	<b>(1,293,381)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,290</b>	<b>\$ (47,123)</b>	<b>\$ 2,594,383</b>

Actual expenditures in 2015 were \$1.6 million below budget. Salaries and fringe benefits ended the year with a positive variance of about \$650,000 due to vacancies and the associated benefit costs. In addition, professional services and contractual commitments accounted for a positive variance of \$800,000 while commodities were \$150,000 less than the amended budget.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### General Fund Budgetary Highlights – Continued

Revenue in the general fund was \$1.0 million more than budgeted. The largest budget variances were income tax revenue of \$0.3 million over budget and sales taxes \$0.3 million over budget. The remainder was spread out among all revenues.

### Capital Assets and Debt Administration

#### Capital Assets

The City of Batavia's investment in capital assets, net of accumulated depreciation, for all activities as of December 31, 2015 was \$184.2 million. Capital assets include land and improvements, buildings and improvements, machinery and equipment, roads, sidewalks, bridges and utility infrastructure. After depreciation, Batavia's investment in capital assets increased \$0.5 million in 2015. Governmental activities capital assets increased by \$1.9 million and business type activities decreased by \$1.4 million.

#### Capital Assets - Net of Depreciation (in Millions)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Land	\$ 18.5	18.5	\$ 1.1	1.1	\$ 19.6	19.6
Construction in Progress	3.8	4.0	1.4	0.7	5.2	4.7
Structures & Improvements	15.3	14.2	12.4	12.8	27.7	27.0
Wells & Equipment	-	-	2.3	2.3	2.3	2.3
Machinery & Equipment	2.9	2.6	1.1	1.0	4.0	3.6
Electric System	-	-	42.2	43.2	42.2	43.2
Water/Sewer System	-	-	40.2	41.0	40.2	41.0
Infrastructure	43.0	42.3	-	-	43.0	42.3
<b>Total</b>	<b>\$ 83.5</b>	<b>81.6</b>	<b>\$ 100.7</b>	<b>102.1</b>	<b>\$ 184.2</b>	<b>183.7</b>

The increase to capital assets in Governmental Activities was mainly due to the completion of a streetscape project and equipment purchases. Major capital improvements in 2015 for Business-type activities included \$1.8 million in additions for the electric system primarily due to the close out of construction work in process for distribution improvements. Water and Sewer added \$1.6 million in main improvements and improvements at the wastewater treatment plant. Depreciation offset these increases resulting in a net decrease. Additional information on capital assets for the City of Batavia can be found in note 4 in the notes to financial statements of this report.

# CITY OF BATAVIA, ILLINOIS

## Management's Discussion and Analysis December 31, 2015

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### Capital Assets and Debt Administration– Continued

#### Debt Administration

At year-end, the City of Batavia had total outstanding bonded debt of \$42.4 million as compared to \$46.3 million the previous year. No new debt was issued in 2015 but electric revenue bonds were refunded with general obligation bonds for considerable interest savings.

#### Bonded and Similar Indebtedness (in Millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$ 7.9	8.5	\$ 29.3	7.7	\$ 37.2	16.2
Alternate Revenue Bonds	-	-	0.5	0.6	0.5	0.6
Revenue Bonds	-	-	-	24.4	-	24.4
IEPA Loans	-	-	4.7	5.1	4.7	5.1
<b>Total</b>	<b>\$ 7.9</b>	<b>8.5</b>	<b>\$ 34.5</b>	<b>37.8</b>	<b>\$ 42.4</b>	<b>46.3</b>

The City of Batavia follows a pay-as-we-go capital funding policy whenever practical. The issuance of debt is thoroughly evaluated to ensure pay back to bondholders through the life of the bonds and to ensure sufficient long-term value of the capital assets funded with debt.

- The City's Governmental Activities debt is for two fire stations completed in 2007 and the City's share of the Donovan Bridge reconstruction.
- Water has \$4.7 million outstanding in IEPA loans for capital improvements including three deep wells, a water treatment plant and a cross-town water main. In addition, the utility has \$3.2 million in GO Bonds issued to refund one of the IEPA loans in 2013.
- The sewer fund has \$3.5 million in outstanding GO Bonds issued in 2013 to refund two outstanding IEPA loans originally issued for plant improvements and \$0.5 million in Alternate Revenue bonds for Carriage Crest lift station reconstruction.
- The electric utility has \$22.6 million outstanding for bonds originally issued in 2006 and refunded in 2015 to construct two 138 kV substations and associated transmission lines.

As of the end of 2015, the City of Batavia has an Aa1 bond rating from Moody's for its general obligation debt.

The City of Batavia's is a home rule community and is not subject to a legal debt limit. Additional information on the City of Batavia's long-term debt can be found in Note 5 in the Notes to the Financial Statements of this report.

## **CITY OF BATAVIA, ILLINOIS**

### **Management's Discussion and Analysis December 31, 2015**

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#### **Economic Factors and Next Year's Budget and Rates**

The City's elected and appointed officials considered many factors when planning the 2016 budget, including tax rates, fees and utility rates for its governmental and business-type activities. Batavia's unemployment rate decreased from 6.1% in 2014 to 5.0% in 2015, and remained lower than the State of Illinois at 5.9% and was about the same as the national average of 5.3%. The Chicago area experienced deflation of 0.3% compared to the national Consumer Price Index (CPI), which increased 0.12% for 2015.

In addition to reduced unemployment, indicators of economic recovery occurred in Batavia in 2015 with new businesses locating in both the retail and industrial sectors and an increase in new construction. A new section of a subdivision of single-family homes is underway and new home permits increased. The per capita income of Batavia continues to exceed the state average. Sales tax has continued to show increases although small it is still positive. Sales tax was up 2.0% in 2015. At the time of preparing the 2016 budget, the projections were that revenues would increase about 1.2% over the prior year collections. Expenditures for the 2016 budget are 9.2% higher than what spending was in 2015. The increase is largely due to a variance in payment of an economic development agreement and several staff vacancies that have since been filled. Wages increased for most employees by 2.5%. Expenditures in 2015 were lower than planned due to employee vacancies in administration, engineering and in the police and fire department. In addition, some contractual and professional services were lower than expected.

The economic forecast for all of these indicators was a consideration when adopting the 2016 budget. The total amount budgeted in the general fund was \$26.7 million for 2016. The general fund budget for 2016 did not provide for any new programs but it did include the addition of a local liquor tax and the increase of one penny to our local gasoline tax. In addition, the leaf and brush fee was increased by \$1.00 per month. These increases will cover normal inflationary increases to spending as the City Council chose to keep property taxes level. In addition, the budget included rate increases for two of the three utilities in the water and sewer funds.

#### **Requests for Information**

This financial report is designed to provide a general overview of the City of Batavia's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Finance Director, City of Batavia, 100 N Island Av., Batavia, IL 60510.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF NET POSITION**

December 31, 2015

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Investments	\$ 23,390,255	\$ 25,829,641	\$ 49,219,896
Cash with Paying Agent	737,138	-	737,138
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	7,476,594	-	7,476,594
Other Taxes	3,768,391	-	3,768,391
Accounts	248,220	7,980,294	8,228,514
Accrued Interest	27,430	55,870	83,300
Other	77,111	-	77,111
Notes	264,072	-	264,072
Prepaid Expenses	548,039	1,396,950	1,944,989
Inventories	40,478	2,773,280	2,813,758
Due from Other Governments	702,699	-	702,699
Capital Assets			
Not Depreciated	22,336,825	2,548,543	24,885,368
Depreciated (Net of Accumulated Depreciation)	61,228,181	98,178,893	159,407,074
<b>Total Assets</b>	<b>120,845,433</b>	<b>138,763,471</b>	<b>259,608,904</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized Loss on Refunding	393,061	1,359,805	1,752,866
Pension items	5,202,852	1,410,509	6,613,361
<b>Total Deferred Outflows of Resources</b>	<b>5,595,913</b>	<b>2,770,314</b>	<b>8,366,227</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>126,441,346</b>	<b>141,533,785</b>	<b>267,975,131</b>

(This statement is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

STATEMENT OF NET POSITION (Continued)

December 31, 2015

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,158,890	\$ 4,443,635	\$ 5,602,525
Retainage Payable	123,455	20,241	143,696
Accrued Payroll	823,770	235,787	1,059,557
Accrued Interest Payable	117,138	24,892	142,030
Deposits Payable	114,729	112,289	227,018
Other Unearned Revenue	-	25,000	25,000
Claims Payable	1,378,184	-	1,378,184
Long-Term Liabilities			
Due Within One Year	820,638	1,615,600	2,436,238
Due in More than One Year	43,351,044	36,841,017	80,192,061
 Total Liabilities	 47,887,848	 43,318,461	 91,206,309
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Property Taxes	7,476,594	-	7,476,594
Pension Items	1,729,131	137,723	1,866,854
 Total Deferred Inflows of Resources	 9,205,725	 137,723	 9,343,448
 Total Liabilities and Deferred Inflows of Resources	 57,093,573	 43,456,184	 100,549,757
<b>NET POSITION</b>			
Net Investment in Capital Assets	75,743,052	65,724,774	141,467,826
Restricted for			
Maintenance of Roadways	1,400,800	-	1,400,800
Economic Development	58,040	-	58,040
Debt Service	9,100	-	9,100
Fire Purposes	117,803	-	117,803
Unrestricted (Deficit)	(7,981,022)	32,352,827	24,371,805
 <b>TOTAL NET POSITION</b>	 <b>\$ 69,347,773</b>	 <b>\$ 98,077,601</b>	 <b>\$ 167,425,374</b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2015

<b>FUNCTIONS/PROGRAMS</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General Government	\$ 5,250,941	\$ 1,744,700	\$ -	\$ -
Public Safety	15,061,508	386,313	329,838	-
Highways and Streets	6,671,715	283,641	658,609	903,464
Interest	240,695	-	-	-
Total Governmental Activities	27,224,859	2,414,654	988,447	903,464
Business-Type Activities				
Water	4,190,662	4,429,707	-	-
Sewerage	4,281,296	4,805,119	9,849	-
Electric	47,655,165	52,622,911	-	-
Total Business-Type Activities	56,127,123	61,857,737	9,849	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 83,351,982</b>	<b>\$ 64,272,391</b>	<b>\$ 998,296</b>	<b>\$ 903,464</b>

	<b>Net (Expense) Revenue and Change in Net Position</b>		
	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
	\$ (3,506,241)	\$ -	\$ (3,506,241)
	(14,345,357)	-	(14,345,357)
	(4,826,001)	-	(4,826,001)
	(240,695)	-	(240,695)
	<u>(22,918,294)</u>	<u>-</u>	<u>(22,918,294)</u>
	-	239,045	239,045
	-	533,672	533,672
	-	4,967,746	4,967,746
	<u>-</u>	<u>5,740,463</u>	<u>5,740,463</u>
	<u>(22,918,294)</u>	<u>5,740,463</u>	<u>(17,177,831)</u>
General Revenues			
Taxes			
Property	7,455,338	-	7,455,338
Sales and Use	10,411,666	-	10,411,666
Utility	3,062,265	-	3,062,265
Intergovernmental - Unrestricted			
Income Tax	2,816,223	-	2,816,223
Replacement Tax	212,699	-	212,699
Investment Income	53,129	113,495	166,624
Miscellaneous	423,627	-	423,627
Total	<u>24,434,947</u>	<u>113,495</u>	<u>24,548,442</u>
CHANGE IN NET POSITION	<u>1,516,653</u>	<u>5,853,958</u>	<u>7,370,611</u>
NET POSITION, JANUARY 1	98,396,167	94,214,003	192,610,170
Change in accounting principle	<u>(30,565,047)</u>	<u>(1,990,360)</u>	<u>(32,555,407)</u>
NET POSITION, JANUARY 1, RESTATED	<u>67,831,120</u>	<u>92,223,643</u>	<u>160,054,763</u>
<b>NET POSITION, DECEMBER 31</b>	<u>\$ 69,347,773</u>	<u>\$ 98,077,601</u>	<u>\$ 167,425,374</u>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

December 31, 2015

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	<b>General</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and Investments	\$ 14,539,972	\$ 4,886,967	\$ 19,426,939
Cash with Paying Agent	-	737,138	737,138
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	6,192,162	1,284,432	7,476,594
Other Taxes	3,768,391	-	3,768,391
Accounts	248,220	-	248,220
Accrued Interest	17,392	4,376	21,768
Other	1,824	75,287	77,111
Notes	7,190	256,882	264,072
Prepaid Items	479,413	-	479,413
Advances to Other Funds	1,330,151	-	1,330,151
Inventory	40,478	-	40,478
Due from Other Governments	-	702,699	702,699
Due from Other Funds	21,889	-	21,889
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<u>\$ 26,647,082</u>	<u>\$ 7,947,781</u>	<u>\$ 34,594,863</u>

(This statement is continued on the following page.)

	<b>General</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 855,476	\$ 303,356	\$ 1,158,832
Retainage Payable	-	123,455	123,455
Accrued Payroll	823,770	-	823,770
Accrued Interest Payable	-	117,138	117,138
Deposits Payable	114,729	-	114,729
Due to Other Funds	-	21,889	21,889
Advances from Other Funds	-	1,330,151	1,330,151
Bonds Payable - Current	-	620,000	620,000
<b>Total Liabilities</b>	<b>1,793,975</b>	<b>2,515,989</b>	<b>4,309,964</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Property Taxes	6,192,162	1,284,432	7,476,594
<b>Total Deferred Inflows of Resources</b>	<b>6,192,162</b>	<b>1,284,432</b>	<b>7,476,594</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>7,986,137</b>	<b>3,800,421</b>	<b>11,786,558</b>
<b>FUND BALANCES</b>			
Nonspendable			
Advances	1,330,151	-	1,330,151
Prepaid Items	479,413	-	479,413
Inventory	40,478	-	40,478
Long-Term Receivables	7,190	-	7,190
Restricted			
Maintenance of Roadways	-	1,400,800	1,400,800
Economic Development	-	58,040	58,040
Debt Service	-	9,100	9,100
Fire Purposes	-	117,803	117,803
Assigned			
Capital Projects	672,325	3,690,756	4,363,081
Unassigned	16,131,388	(1,129,139)	15,002,249
<b>Total Fund Balances</b>	<b>18,660,945</b>	<b>4,147,360</b>	<b>22,808,305</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 26,647,082</b>	<b>\$ 7,947,781</b>	<b>\$ 34,594,863</b>

See accompanying notes to financial statements.

## CITY OF BATAVIA, ILLINOIS

### RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2015

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	<b>\$ 22,808,305</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	83,565,006
Unamortized loss on refunding are other financing uses in governmental funds in the year of issuance, but are capitalized and amortized on the statement of net position	393,061
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for net pension liabilities are recognized as deferred outflows and inflows of resources on the statement of net position	
Illinois Municipal Retirement Fund	1,776,098
Police Pension Fund	1,579,431
Firefighters' Pension Fund	118,192
Long-term liabilities, including bonds payable and accrued interest payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(1,003,192)
Bonds payable	(7,270,000)
Other postemployment benefit payable	(453,305)
Net pension liability for the Illinois Municipal Retirement Fund	(4,165,857)
Net pension liability for the Police Pension Fund	(23,566,500)
Net pension liability for the Firefighters' Pension Fund	(6,767,813)
Bond premiums (discounts) are other financing sources (uses) in governmental funds in the year of issuance but are capitalized and amortized on the statement of net position	(325,015)
The net assets of the internal service fund are included in the governmental activities in the statement of net position	<u>2,659,362</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u><u>\$ 69,347,773</u></u></b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2015

	<b>General</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>			
Taxes	\$ 19,140,493	\$ 1,264,592	\$ 20,405,085
Intergovernmental	3,931,753	1,373,892	5,305,645
Licenses and Permits	323,692	-	323,692
Charges for Services	436,610	49,517	486,127
Fines and Forfeitures	213,437	-	213,437
Investment Income	46,401	6,728	53,129
Miscellaneous	1,680,924	104,364	1,785,288
<b>Total Revenues</b>	<b>25,773,310</b>	<b>2,799,093</b>	<b>28,572,403</b>
<b>EXPENDITURES</b>			
Current			
General Government	5,045,890	142,978	5,188,868
Public Safety	13,298,929	41,807	13,340,736
Highways and Streets	3,540,727	-	3,540,727
Capital Outlay	-	5,698,342	5,698,342
Debt Service			
Principal Retirement	-	620,000	620,000
Interest and Fiscal Charges	-	234,275	234,275
<b>Total Expenditures</b>	<b>21,885,546</b>	<b>6,737,402</b>	<b>28,622,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,887,764</b>	<b>(3,938,309)</b>	<b>(50,545)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	1,359,391	1,359,391
Transfers (Out)	(1,328,450)	(30,941)	(1,359,391)
Proceeds on Sale of Assets	35,069	-	35,069
<b>Total Other Financing Sources (Uses)</b>	<b>(1,293,381)</b>	<b>1,328,450</b>	<b>35,069</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,594,383</b>	<b>(2,609,859)</b>	<b>(15,476)</b>
<b>FUND BALANCES, JANUARY 1</b>	<b>16,066,562</b>	<b>6,757,219</b>	<b>22,823,781</b>
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 18,660,945</b>	<b>\$ 4,147,360</b>	<b>\$ 22,808,305</b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2015

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ (15,476)</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	4,143,420
Contributions of capital assets are reported as capital contributions in the statement of activities	169,109
The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	620,000
The change in the net pension liabilities are only reported only in the statement of activities	
Illinois Municipal Retirement Fund	(1,388,424)
Police Pension Fund	(2,434,978)
Firefighters' Pension Fund	(232,829)
The change in deferred inflows and outflows of resources for net pension liabilities are reported only in the statement of activities	
Illinois Municipal Retirement Fund	1,776,098
Police Pension Fund	1,579,431
Firefighters' Pension Fund	118,192
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(2,335,071)
Loss on disposal of capital assets	(581)
Compensated absences	(19,648)
Amortization of bond premium	29,808
Amortization of loss on refunding	(36,228)
Other postemployment benefit	(166,202)
The change in net position of internal service funds is reported with governmental activities	<u>(289,968)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 1,516,653</u></b>

See accompanying notes to financial statements.

CITY OF BATAVIA, ILLINOIS

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS

December 31, 2015

	Business-Type Activities				Governmental
	Waterworks	Sewerage	Electric	Total	Internal
					Service
					Funds
<b>CURRENT ASSETS</b>					
Cash and Investments	\$ 3,133,622	\$ 2,545,510	\$ 20,150,509	\$ 25,829,641	\$ 3,963,316
Receivables - Net of Allowances					
Accounts	542,069	674,814	6,763,411	7,980,294	-
Accrued Interest	13,825	2,037	40,008	55,870	5,662
Prepaid Expenses	45,709	39,318	1,311,923	1,396,950	68,626
Inventories	-	-	2,773,280	2,773,280	-
Total Current Assets	3,735,225	3,261,679	31,039,131	38,036,035	4,037,604
<b>CAPITAL ASSETS</b>					
Nondepreciable	940,454	997,233	610,856	2,548,543	-
Depreciable	38,121,801	45,309,584	79,678,297	163,109,682	-
Accumulated Depreciation	(13,859,387)	(21,287,113)	(29,784,289)	(64,930,789)	-
Net Capital Assets	25,202,868	25,019,704	50,504,864	100,727,436	-
Total Assets	28,938,093	28,281,383	81,543,995	138,763,471	4,037,604
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Unamortized loss on refunding	-	-	1,359,805	1,359,805	-
Pension items - IMRF	344,746	279,617	786,146	1,410,509	-
Total Deferred Outflows of Resources	344,746	279,617	2,145,951	2,770,314	-
Total Assets and Deferred Outflows of Resources	29,282,839	28,561,000	83,689,946	141,533,785	4,037,604
<b>CURRENT LIABILITIES</b>					
Accounts Payable	75,791	285,551	4,082,293	4,443,635	58
Retainage Payable	20,241	-	-	20,241	-
Accrued Payroll	57,372	50,988	127,427	235,787	-
Accrued Interest Payable	13,125	11,767	-	24,892	-
Deposits Payable	13,370	12,245	86,674	112,289	-
Unearned Revenue	-	-	25,000	25,000	-
Compensated Absences Payable	39,979	16,831	36,914	93,724	-
Claims Payable	-	-	-	-	840,426
General Obligation Bonds Payable	325,000	685,000	-	1,010,000	-
Alternate Revenue Bonds Payable	-	94,355	-	94,355	-
IEPA Loans Payable	417,521	-	-	417,521	-
Total Current Liabilities	962,399	1,156,737	4,358,308	6,477,444	840,484

(This statement is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

STATEMENT OF NET POSITION (Continued)  
 PROPRIETARY FUNDS

December 31, 2015

	<b>Business-Type Activities</b>				<b>Governmental</b>
					<b>Internal</b>
	<b>Waterworks</b>	<b>Sewerage</b>	<b>Electric</b>	<b>Total</b>	<b>Service</b>
					<b>Funds</b>
<b>LONG-TERM LIABILITIES</b>					
Compensated Absences Payable	\$ 159,917	\$ 67,323	\$ 147,657	\$ 374,897	\$ -
Claims Reserve	-	-	-	-	537,758
Net pension liability - IMRF	729,653	591,808	1,663,873	2,985,334	-
General Obligation Bonds Payable	2,974,644	2,940,828	22,844,913	28,760,385	-
Alternate Revenue Bonds Payable	-	416,408	-	416,408	-
IEPA Loans Payable	4,303,993	-	-	4,303,993	-
<b>Total Long-Term Liabilities</b>	<b>8,168,207</b>	<b>4,016,367</b>	<b>24,656,443</b>	<b>36,841,017</b>	<b>537,758</b>
<b>Total Liabilities</b>	<b>9,130,606</b>	<b>5,173,104</b>	<b>29,014,751</b>	<b>43,318,461</b>	<b>1,378,242</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension items - IMRF	33,661	27,302	76,760	137,723	-
<b>Total Deferred Inflows of Resources</b>	<b>33,661</b>	<b>27,302</b>	<b>76,760</b>	<b>137,723</b>	<b>-</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>9,164,267</b>	<b>5,200,406</b>	<b>29,091,511</b>	<b>43,456,184</b>	<b>1,378,242</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	17,181,710	20,883,113	27,659,951	65,724,774	-
Unrestricted	2,936,862	2,477,481	26,938,484	32,352,827	2,659,362
<b>TOTAL NET POSITION</b>	<b>\$ 20,118,572</b>	<b>\$ 23,360,594</b>	<b>\$ 54,598,435</b>	<b>\$ 98,077,601</b>	<b>\$ 2,659,362</b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS

For the Year Ended December 31, 2015

	<b>Business-Type Activities</b>				<b>Governmental</b>
	<b>Water</b>	<b>Sewerage</b>	<b>Electric</b>	<b>Total</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 4,429,707	\$ 4,805,119	\$ 52,622,911	\$ 61,857,737	\$ 4,294,927
Total Operating Revenues	4,429,707	4,805,119	52,622,911	61,857,737	4,294,927
<b>OPERATING EXPENSES</b>					
Administration	627,882	636,502	331,459	1,595,843	129,697
Operations	2,373,657	2,212,412	43,616,127	48,202,196	4,464,066
Depreciation	1,001,184	1,348,202	2,538,724	4,888,110	-
Total Operating Expenses	4,002,723	4,197,116	46,486,310	54,686,149	4,593,763
OPERATING INCOME (LOSS)	426,984	608,003	6,136,601	7,171,588	(298,836)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Connection Fees	-	9,849	-	9,849	-
Investment Income	12,696	3,314	97,485	113,495	8,868
Disposal of Capital Assets	-	-	(57,824)	(57,824)	-
Interest and Fiscal Charges	(187,939)	(84,180)	(510,903)	(783,022)	-
Bond Issuance Costs	-	-	(600,128)	(600,128)	-
Total Non-Operating Revenues (Expenses)	(175,243)	(71,017)	(1,071,370)	(1,317,630)	8,868
CHANGE IN NET POSITION	251,741	536,986	5,065,231	5,853,958	(289,968)
NET POSITION, JANUARY 1	20,353,299	23,218,174	50,642,530	94,214,003	2,949,330
Change in accounting principle	(486,468)	(394,566)	(1,109,326)	(1,990,360)	-
NET POSITION, JANUARY 1, RESTATED	19,866,831	22,823,608	49,533,204	92,223,643	2,949,330
<b>NET POSITION, DECEMBER 31</b>	<b>\$ 20,118,572</b>	<b>\$ 23,360,594</b>	<b>\$ 54,598,435</b>	<b>\$ 98,077,601</b>	<b>\$ 2,659,362</b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended December 31, 2015

	<b>Business-Type Activities</b>				<b>Governmental</b>
	<b>Waterworks</b>	<b>Sewerage</b>	<b>Electric</b>	<b>Total</b>	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from Customers and Users	\$ 4,427,331	\$ 4,742,781	\$ 52,215,871	\$ 61,385,983	\$ -
Receipts from Interfund Services Transactions	-	-	-	-	3,541,078
Receipts from Others	-	-	-	-	851,220
Receipts from Miscellaneous	-	9,849	-	9,849	-
Payments to Suppliers	(1,282,383)	(1,109,572)	(44,813,509)	(47,205,464)	(4,486,416)
Payments to Employees	(1,202,722)	(989,856)	(2,742,058)	(4,934,636)	-
Payments to Other Funds	(614,354)	(621,740)	(74,906)	(1,311,000)	-
Net Cash from Operating Activities	1,327,872	2,031,462	4,585,398	7,944,732	(94,118)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
None	-	-	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital Assets Purchased	(902,171)	(757,239)	(1,876,539)	(3,535,949)	-
Payments to Escrow Agent	-	-	(1,716,017)	(1,716,017)	-
Principal Payments on Long-Term Debt	(738,347)	(766,518)	(655,000)	(2,159,865)	-
Interest Payments on Long-Term Debt	(188,989)	(105,596)	(1,034,906)	(1,329,491)	-
Net Cash from Capital and Related Financing Activities	(1,829,507)	(1,629,353)	(5,282,462)	(8,741,322)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of Investments	(446,485)	(250,000)	(10,404,025)	(11,100,510)	(511,765)
Sale of Investments	-	-	8,526,990	8,526,990	-
Interest Received on Investments	7,601	2,652	95,886	106,139	9,057
Net Cash from Investing Activities	(438,884)	(247,348)	(1,781,149)	(2,467,381)	(502,708)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(940,519)	154,761	(2,478,213)	(3,263,971)	(596,826)
CASH AND CASH EQUIVALENTS, JANUARY 1	1,634,811	1,890,749	6,326,873	9,852,433	2,550,189
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 694,292</b>	<b>\$ 2,045,510</b>	<b>\$ 3,848,660</b>	<b>\$ 6,588,462</b>	<b>\$ 1,953,363</b>

(This statement is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)  
PROPRIETARY FUNDS

For the Year Ended December 31, 2015

	Business-Type Activities				Governmental
	Waterworks	Sewerage	Electric	Total	Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ 426,984	\$ 608,003	\$ 6,136,601	\$ 7,171,588	\$ (298,836)
Adjustments to Reconcile Operating Income (Loss) to Net Cash from Operating Activities					
Depreciation	1,001,184	1,348,202	2,538,724	4,888,110	-
Receipts from Miscellaneous	-	9,849	-	9,849	-
Changes in Assets and Liabilities					
Accounts Receivable	(2,861)	(61,688)	(404,968)	(469,517)	97,371
Prepaid Expenses	(24,172)	(17,781)	(1,178,850)	(1,220,803)	(8,154)
Inventories	-	-	(108,292)	(108,292)	-
Accounts Payable	(14,398)	195,408	(2,250,099)	(2,069,089)	(406)
Accrued Payroll	(5,352)	4,498	(1,124)	(1,978)	-
Deposits Payable	485	(650)	(2,072)	(2,237)	-
Claims Payable	-	-	-	-	18,923
Claims Reserve	-	-	-	-	96,984
Pension Amounts	(67,900)	(55,073)	(154,839)	(277,812)	-
Compensated Absences	13,902	694	10,317	24,913	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 1,327,872</b>	<b>\$ 2,031,462</b>	<b>\$ 4,585,398</b>	<b>\$ 7,944,732</b>	<b>\$ (94,118)</b>
<b>CASH AND INVESTMENTS</b>					
Cash and Cash Equivalents	\$ 694,292	\$ 2,045,510	\$ 3,848,660	\$ 6,588,462	\$ 1,953,363
Investments	2,439,330	500,000	16,301,849	19,241,179	2,009,953
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 3,133,622</b>	<b>\$ 2,545,510</b>	<b>\$ 20,150,509</b>	<b>\$ 25,829,641</b>	<b>\$ 3,963,316</b>
<b>NONCASH TRANSACTIONS</b>					
Issuance of Refunding Bonds	\$ -	\$ -	\$ 22,570,000	\$ 22,570,000	\$ -
Premium on Refunding Bonds	-	-	274,913	274,913	-
Payment to Escrow Agent	-	-	(22,243,183)	(22,243,183)	-
Issuance Costs Paid Through Refunding	-	-	(601,730)	(601,730)	-
<b>TOTAL NONCASH TRANSACTIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION  
PENSION TRUST FUNDS**

December 31, 2015

	<b>Pension Trust</b>	<b>Agency</b>
	<hr/>	<hr/>
<b>ASSETS</b>		
Cash and Short-Term Investments	\$ 8,985	\$ 99,668
Investments, at Fair Value		
Money Market Mutual Funds	508,479	-
U.S. Government and Agency Securities	9,535,006	-
Municipal Bonds	680,152	-
Insurance Company Contracts	2,588,350	-
Corporate Bonds	3,941,313	-
Domestic Corporate Equities	3,487,631	-
Equity Mutual Funds	19,013,275	-
Receivables		
Accrued Interest	83,203	-
Prepaid Expenses	1,061	-
	<hr/>	<hr/>
Total Assets	39,847,455	\$ 99,668
	<hr/>	<hr/>
<b>LIABILITIES</b>		
Accounts Payable	9,974	\$ -
Deposits Payable	-	99,668
Due to Others	-	-
	<hr/>	<hr/>
Total Liabilities	9,974	\$ 99,668
	<hr/>	<hr/>
<b>NET POSITION RESTRICTED FOR PENSIONS</b>	<b>\$ 39,837,481</b>	
	<hr/>	

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
PENSION TRUST FUNDS**

For the Year Ended December 31, 2015

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**ADDITIONS**

Contributions

Employer Contributions	\$ 2,211,376
Employee Contributions	<u>567,726</u>

Total Contributions 2,779,102

Investment Income

Net Appreciation (Depreciation) in Fair Value of Investments	(1,754,834)
Interest	<u>1,134,170</u>

Total Investment Income (620,664)  
Less Investment Expense (187,083)

Net Investment Income (807,747)

Total Additions 1,971,355

**DEDUCTIONS**

Pension Benefits	2,305,685
Administration	<u>118,554</u>

Total Deductions 2,424,239

NET INCREASE (DECREASE) (452,884)

**NET POSITION RESTRICTED FOR PENSIONS**

January 1 40,290,365

December 31 \$ 39,837,481

See accompanying notes to financial statements.

# CITY OF BATAVIA, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Batavia, Illinois (the City) was incorporated under a charter granted by the Illinois State Legislature in 1896. The City is a home rule community that operates under the management form of municipal government as provided in Chapter 65, Article 5 of the Illinois Compiled Statutes. The City's major operations include police and fire protection, water, sewer and electric service, planning and zoning and general administrative services.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

#### A. Reporting Entity

The City is a municipal corporation governed by an elected mayor and council. As required by GAAP, these financial statements present the City (the primary government) and its component units. As defined by GAAP established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board and either (a) the ability to impose will by the primary government or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

Based on the above criteria, the City does not have any component units.

#### B. Fund Accounting

The City uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Fund Accounting (Continued)**

A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements. Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the City's general activities. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The City utilizes pension trust funds which are generally used to account for assets that the City holds in a fiduciary capacity. The City also utilizes agency funds to account for assets held by the City in a purely custodial capacity.

**C. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated on these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The City reports the following major proprietary funds:

The Waterworks Fund accounts for the provision of water service to the residents of the City. All activity necessary to provide such services is accounted for in this fund including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

The Sewerage Fund accounts for the provision of wastewater treatment services to the residents of the City. All activity necessary to provide such services is accounted for in this fund including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

The Electric Fund accounts for the provision of electric utility services to the residents of the City. All activity necessary to provide such services is accounted for in this fund including, but not limited to, administration, operation, maintenance, financing and related debt service and billing and collection.

The City reports Internal Service Funds to account for the City's self-insured health and workers' compensation insurance programs provided to other departments or agencies of the City on a cost reimbursement basis. These are reported as part of the governmental activities on the government-wide financial statements as they provide services to the City's governmental funds/activities.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Government-Wide and Fund Financial Statements (Continued)

The City reports pension trust funds as fiduciary funds to account for the Police Pension Fund and the Firefighters' Pension Fund. The Escrow Deposit, an agency fund, accounts for refundable deposits held by the City to ensure the completion of public improvements by private developers.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expense for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for sales taxes and telecommunication taxes which are 90 days. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following year.

Property taxes, sales taxes collected by the state at year end, franchise taxes, licenses, charges for services, restaurant and bar taxes and interest revenue associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines and permit revenue are considered to be measurable and available only when cash is received by the City.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation  
(Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The City reports deferred/unavailable/unearned revenue on its financial statements. Deferred/unavailable/unearned revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Deferred/unavailable/unearned revenues also arise when resources are received by the City before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred/unavailable/unearned revenue is removed from the financial statements and revenue is recognized.

E. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City's proprietary funds consider their equity in pooled cash and all highly liquid investments, including restricted cash, cash with paying agent and investments, with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of one year or greater at the time of purchase and all investments of the pension funds are stated at fair value except for non-negotiable certificates of deposit which are recorded at cost. Fair value has been based on quoted market prices at December 31 for debt and equity securities and contract values for insurance contracts. Investments in Illinois Funds, a money market pool created by the Illinois State Legislature under the control of the Illinois State Treasurer, is reported at \$1 per share value, which equals the City's fair value of the pool.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

F. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Inventories

Inventories are valued at cost, which approximates market, using the average cost method. The cost of governmental funds inventories are recorded as expenditures using the consumption method.

H. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

I. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost in excess of the following and an estimated useful life in excess of one year.

Asset Class	Capitalization Threshold
Building and Improvements	\$ 50,000
Machinery and Equipment	50,000
Infrastructure	200,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Capital Assets (Continued)**

The costs of normal maintenance and repairs, including street overlays that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and Improvements	10-45
Machinery and Equipment	3-30
Infrastructure	40-50

**J. Compensated Absences**

Vested or accumulated vacation and sick leave that is owed to retirees or terminated employees is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements, and the remainder is reported in governmental activities. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities at the government-wide level is recorded as an expense and liability as the benefits accrue to employees.

**K. Long-Term Obligations**

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

L. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance resulted from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Director through the direction and consent of the City Administrator through the fund balance policy adopted by the City Council.

The City has assigned fund balances in the Capital Projects Fund for future improvement projects and equipment and vehicle purchases based on approved management expenditures as determined through the annual budget process. Any residual fund balance of the General Fund is reported as unassigned. Deficit fund balances in other governmental funds are also reported as unassigned. The City's policy manual states that the General Fund should maintain a minimum unassigned fund balance of no less than two months and no more than six months of budgeted operating expenditures, excluding transfers and capital expenditures. Fund balances in excess of said levels may be transferred to other funds or to capital projects or committed at the discretion of the City Council or assigned as determined by the City Administrator or Finance Director under the authority of the City Administrator.

The City's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the City considers committed funds to be expended first, followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the City's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

N. Interfund Transactions

Interfund services transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services transactions and reimbursements, are reported as transfers.

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows are also reported related to pension items.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items, which arise only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows are also reported related to pension items.

P. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**2. CASH AND INVESTMENTS**

The City maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the City's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments - The City's investment policy authorizes the City to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and Illinois Funds.

The Police Pension and Firefighters' Pension Funds investment policies also allow for investing in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, corporate bonds, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds and equity securities.

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting daily cash flow demands and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are safety (preservation of capital and protection of investment principal), liquidity and yield.

**City Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the City's deposits may not be returned to it. The City's investment policy requires pledging of collateral with a fair value of 102% of all bank balances in excess of federal depository insurance with the collateral held by an agent of the City in the City's name. Pledged collateral will be held in safekeeping by an independent third party depository designated by the City and evidenced by a safekeeping agreement.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**2. CASH AND INVESTMENTS (Continued)**

City Investments

The following table presents the investments and maturities of the City's debt securities as of December 31, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Agency Securities	\$ 9,804,159	\$ -	\$ 9,804,159	\$ -	\$ -
Municipal Bonds	1,396,033	1,396,033	-	-	-
Negotiable CD's	3,950,135	2,727,835	1,222,300	-	-
<b>TOTAL</b>	<b>\$ 15,150,327</b>	<b>\$ 4,123,868</b>	<b>\$ 11,026,459</b>	<b>\$ -</b>	<b>\$ -</b>

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limits its exposure to interest rate risk by matching its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than five (5) years from the date of purchase. Reserve funds may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

The City limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury obligations and U.S. Government agency notes. Municipal bonds shall be rated at the time of purchase within the four highest journal classifications established by a rating service of nationally recognized expertise. The U.S. agency securities are rated AA+ by Standard and Poor's. The municipal bonds were rated A+ to AA- by Standard and Poor's and AA2 by Moody's. The City's investment in Illinois Funds was rated AAA by Standard and Poor's. The negotiable CD's are not rated but are FDIC insured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the City's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the City's agent separate from where the investment was purchased. Illinois Funds and the money market mutual funds are not subject to custodial credit risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City's investment policy states that in no case shall the following diversification limits be exceeded unless specifically authorized by the City Council:

- a. No financial institution shall hold more than 50% of the City's investment portfolio, exclusive of U.S. Treasury securities in safekeeping.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**2. CASH AND INVESTMENTS (Continued)**

City Investments (Continued)

- b. Monies deposited at a financial institution shall not exceed 65% of the capital stock and surplus of that institution.
- c. Commercial paper shall not exceed 30% of the City's investment portfolio.
- d. Deposits in the Illinois Funds investment pool shall not exceed 50% of the investment portfolio.

The City's investment policy does not specifically prohibit the use of or the investment in derivatives.

Police and Firefighters' Pension Funds Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Police and Firefighters' Pension Funds' deposits may not be returned to them. The Police and Firefighters' Pension Funds' investment policies do not require pledging of collateral for bank balances in excess of federal depository insurances, since flow-through FDIC insurance is available for the Police and Firefighters' Pension Funds' deposits with financial institutions.

Police Pension Fund Investments

The following table presents the investments and maturities of the Police Pension Fund's debt securities as of December 31, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Corporate Bonds	\$ 3,941,313	\$ 40,010	\$ 1,050,527	\$ 1,985,103	\$ 865,673
U.S. Treasuries	2,701,734	214,947	1,375,863	975,670	135,254
U.S. Agencies	1,847,953	-	452,722	-	1,395,231
<b>TOTAL</b>	<b>\$ 8,491,000</b>	<b>\$ 254,957</b>	<b>\$ 2,879,112</b>	<b>\$ 2,960,773</b>	<b>\$ 2,396,158</b>

In accordance with its investment policy, the Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to remain sufficiently liquid to enable the Police Pension Fund to pay all necessary benefits and meet all operating requirements which might be reasonably anticipated.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**2. CASH AND INVESTMENTS (Continued)**

Police Pension Fund Investments (Continued)

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government, securities issued by agencies of the United States Government that are implicitly guaranteed by the United States Government and high grade corporate bonds. Corporate bonds are required to be managed through an investment advisor. These bonds must be at investment grade by one of the two largest rating services. The U.S. agencies are rated AA+ by Standard and Poor's. The Police Pension Fund's corporate bonds are rated between Aa1 and Baa1 by Moody's and between AAA and BB- by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Police Pension Fund's agent separate from where the investment was purchased in the Police Pension Fund's name. The money market mutual funds and mutual funds are not subject to custodial credit risk.

Concentration of credit risk - The Police Pension Fund's investment policy specifies the following preferred asset allocations by investment type:

The Police Pension Fund's investment policy has a stated target that 47% of its portfolio be in fixed income securities, 50% target in equities (further stratified within Domestic Large and Small/Mid Cap, International, Preferred and Tactical AA categories) with the remaining 3% cash and equivalents; actual investment allocations may vary within a range above or below the target specified in the policy.

Firefighters' Pension Fund Investments

The following table presents the investments and maturities of the Firefighters' Pension Fund's debt securities as of December 31, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Municipal Bonds	\$ 680,152	\$ 176,988	\$ 177,553	\$ 254,324	\$ 71,287
U.S. Treasuries	789,906	-	535,806	254,100	-
U.S. Agencies	4,195,413	70,335	1,373,026	2,396,272	355,780
<b>TOTAL</b>	<b>\$ 5,665,471</b>	<b>\$ 247,323</b>	<b>\$ 2,086,385</b>	<b>\$ 2,904,696</b>	<b>\$ 427,067</b>

**2. CASH AND INVESTMENTS (Continued)**

Firefighters' Pension Fund Investments (Continued)

In accordance with its investment policy, the Firefighters' Pension Fund limits its exposure to interest rate risk by structuring the portfolio to remain sufficiently liquid to enable the Firefighters' Pension Fund to pay all necessary benefits and meet all operating requirements which might be reasonably anticipated.

The Firefighters' Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The U.S. agencies are rated AA+ by Standard and Poor's. The Firefighters' Pension Fund's municipal bonds are also exposed to credit risk and are rated between AA+ and A by Moody's and between Aa1 and A3 by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Firefighters' Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Firefighters' Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Firefighters' Pension Fund's agent separate from where the investment was purchased in the Firefighters' Pension Fund's name. The money market mutual funds and mutual funds are not subject to custodial credit risk.

Concentration of credit risk - The Firefighters' Pension Fund's investment policy attempts to limit the exposure to concentration risk by requiring that assets be diversified to control the risk of loss resulting from over concentration in a specific maturity, a specific issuer or a specific instrument. No more than 40% of the assets shall be concentrated in a single instrument or class of instruments other than U.S. Treasury obligations.

**3. RECEIVABLES**

A. Property Taxes

Property taxes for the 2015 levy year attach as an enforceable lien on January 1, 2015, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, 2016 and August 1, 2016, and are payable in two installments, on or about June 1, 2016 and September 1, 2016. The County collects such taxes and remits them periodically.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**3. RECEIVABLES (Continued)**

A. Property Taxes (Continued)

The City has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2015 tax levy has been recorded as deferred/unavailable/unearned revenue on the financial statements.

B. Notes Receivable

The City has several loan programs which provide loans to local businesses for developments and improvements, including the Community Development Assistance Program (CDAP). Funding for the CDAP loan program is provided by the Illinois Department of Commerce and Economic Opportunity. The Tax Increment Financing (TIF) loans are funded by monies restricted in the Tax Increment Financing #1 and Tax Increment Financing #3 Funds.

The following is a summary of changes in notes receivable during the fiscal year:

Fund/Loan	Balances January 1	Issuances	Repayments	Balances December 31
General Fund				
Performance Chiropractic - \$25,000 CDAP loan dated September 2012, due monthly with interest at 3.25% through September 2012.	\$ 5,769	\$ -	\$ 5,769	\$ -
R Kid's Closet - \$12,500 CDAP loan dated April 2012, due monthly with interest at 3.25% through April 2015.	1,089	-	1,089	-
C-Storm Electronics - \$25,000 CDAP loan dated October 2013, due monthly with interest at 3.25% through October 2016.	15,565	-	8,375	7,190
Total General Fund	22,423	-	15,233	7,190

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**3. RECEIVABLES (Continued)**

**B. Notes Receivable (Continued)**

Fund/Loan	Balances January 1	Issuances	Repayments	Balances December 31
Tax Increment Financing #1 Fund				
Pal Joeys - \$75,000 TIF loan dated August 2012, due monthly with interest at 3.5% through August 2017.	\$ 41,626	\$ -	\$ 15,157	\$ 26,469
Bruce Harris - \$41,121 TIF loan dated September 2010, due monthly with interest at 3.5% through September 2015.	6,636	-	6,636	-
Robbins Flowers - \$168,000 TIF loan dated December 2010, due monthly starting July 2013 with interest at 2.5% through June 2018.	119,966	-	33,213	86,753
Gaetano's - \$75,000 TIF loan dated May 2014, due monthly starting September 2014 with interest at 2.75% through September 2019.	70,770	-	14,411	56,359
Batavia Art Center - \$85,000 TIF loan dated August 2009, forgivable at 10% per year through July 2019.	42,500	-	8,500	34,000
Total Tax Increment Financing #1 Fund	281,498	-	77,917	203,581
Tax Increment Financing #3 Fund				
Aliano's - \$63,971 TIF loan dated September 2014, due monthly starting March 2015 with interest at 2.75% through February 2020.*	64,189	-	10,888	53,301
Total Tax Increment Financing #3 Fund	64,189	-	10,888	53,301
<b>TOTAL NOTES RECEIVABLE</b>	<b>\$ 368,110</b>	<b>\$ -</b>	<b>\$ 104,038</b>	<b>\$ 264,072</b>

\*The note receivable from Aliano's was moved from Tax Increment Financing #1 Fund to Tax Increment Financing #3 Fund during the year end December 31, 2015.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**4. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets not Being Depreciated				
Land	\$ 18,528,144	\$ -	\$ 581	\$ 18,527,563
Construction in Progress	4,012,409	3,425,044	3,628,191	3,809,262
Total Capital Assets not Being Depreciated	<u>22,540,553</u>	<u>3,425,044</u>	<u>3,628,772</u>	<u>22,336,825</u>
Capital Assets Being Depreciated				
Structures and Improvements	19,050,052	1,624,805	-	20,674,857
Machinery and Equipment	5,433,055	689,908	348,824	5,774,139
Infrastructure	67,414,778	2,200,963	14,836	69,600,905
Total Capital Assets Being Depreciated	<u>91,897,885</u>	<u>4,515,676</u>	<u>363,660</u>	<u>96,049,901</u>
Less Accumulated Depreciation for				
Structures and Improvements	4,835,971	542,139	-	5,378,110
Machinery and Equipment	2,876,981	322,046	348,824	2,850,203
Infrastructure	25,137,357	1,470,886	14,836	26,593,407
Total Accumulated Depreciation	<u>32,850,309</u>	<u>2,335,071</u>	<u>363,660</u>	<u>34,821,720</u>
Total Capital Assets Being Depreciated, Net	<u>59,047,576</u>	<u>2,180,605</u>	<u>-</u>	<u>61,228,181</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<u>\$ 81,588,129</u>	<u>\$ 5,605,649</u>	<u>\$ 3,628,772</u>	<u>\$ 83,565,006</u>
	Beginning Balances	Increases	Decreases	Ending Balances
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital Assets not Being Depreciated				
Land	\$ 1,117,833	\$ -	\$ -	\$ 1,117,833
Construction in Progress	652,631	1,028,351	250,272	1,430,710
Total Capital Assets not Being Depreciated	<u>1,770,464</u>	<u>1,028,351</u>	<u>250,272</u>	<u>2,548,543</u>
Capital Assets Being Depreciated				
Structures and Improvements	16,692,948	-	-	16,692,948
Wells and Well System	3,634,937	-	-	3,634,937
Machinery and Equipment	2,086,942	235,186	40,257	2,281,871
Electric System	68,358,430	1,326,444	138,713	69,546,161
Water/Sewer System	69,746,245	1,207,520	-	70,953,765
Total Capital Assets Being Depreciated	<u>160,519,502</u>	<u>2,769,150</u>	<u>178,970</u>	<u>163,109,682</u>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**4. CAPITAL ASSETS (Continued)**

	Beginning Balances	Increases	Decreases	Ending Balances
<b>BUSINESS-TYPE ACTIVITIES (Continued)</b>				
Less Accumulated Depreciation for				
Structures and Improvements	\$ 3,868,447	\$ 438,713	\$ -	\$ 4,307,160
Wells and Well System	1,289,169	92,720	-	1,381,889
Machinery and Equipment	1,087,517	151,396	40,257	1,198,656
Electric System	25,183,447	2,202,581	80,889	27,305,139
Water/Sewer System	28,735,245	2,002,700	-	30,737,945
Total Accumulated Depreciation	<u>60,163,825</u>	<u>4,888,110</u>	<u>121,146</u>	<u>64,930,789</u>
Total Capital Assets Being Depreciated, Net	<u>100,355,677</u>	<u>(2,118,960)</u>	<u>57,824</u>	<u>98,178,893</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<u>\$ 102,126,141</u>	<u>\$ (1,090,609)</u>	<u>\$ 308,096</u>	<u>\$ 100,727,436</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**GOVERNMENTAL ACTIVITIES**

General Government	\$ 105,215
Public Safety	488,811
Highways and Streets Including Depreciation of General Infrastructure Assets	<u>1,741,045</u>

**TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES** \$ 2,335,071

Depreciation expense was charged to business-type activities as follows:

**BUSINESS-TYPE ACTIVITIES**

Waterworks	\$ 1,001,184
Sewerage	1,348,202
Electric	<u>2,538,724</u>

**TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES** \$ 4,888,110

**5. LONG-TERM DEBT**

**A. General Obligation Bonds**

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds issued for business-type activities are reported in the proprietary funds as they are expected to be repaid from proprietary revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

**A. General Obligation Bonds (Continued)**

Issue	Fund Debt Retired by	Balances January 1	Issuances	Retirements	Balances December 31	Current Portion
\$7,150,000 General Obligation Refunding Bond Series of 2012A due in annual installments of \$10,000 to \$705,000, plus interest of 2% to 4% through January 1, 2026.	Debt Service	\$ 7,100,000	\$ -	\$ 485,000	\$ 6,615,000	\$ 500,000
\$1,530,000 General Obligation Refunding Bond Series of 2012 due in annual installments of \$25,000 to \$135,000, plus interest of 2% to 3% through January 1, 2025.	Debt Service	1,390,000	-	115,000	1,275,000	120,000
\$9,120,000 General Obligation Refunding Bonds Series of 2013 due in annual installments of \$355,000 to \$1,070,000, plus interest of 2% to 4% through November 1, 2024.	Waterworks/ Sewerage	7,675,000	-	990,000	6,685,000	1,010,000
\$22,570,000 General Obligation Refunding Bonds Series of 2015 due in annual installments of \$780,000 to \$1,440,000, plus interest of 3.00% to 3.55% through January 1, 2037.	Electric	-	22,570,000	-	22,570,000	-
<b>TOTAL</b>		<u>\$ 16,165,000</u>	<u>\$ 22,570,000</u>	<u>\$ 1,590,000</u>	<u>\$ 37,145,000</u>	<u>\$ 1,630,000</u>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

**B. Alternate Revenue Bonds**

The City has also issued general obligation alternate revenue bonds where the City has pledged sewer revenues for the payment of bond principal and interest. Alternate revenue bonds are direct obligations and pledge the full faith and credit of the City. Alternate revenue bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances January 1	Issuances	Retirements	Balances December 31	Current Portion
\$951,083 Taxable General Obligation Alternate Revenue Bond Series of 2010, due in annual installments of \$86,031 to \$110,911, plus interest of 1.15% to 4.80% through December 15, 2020.	Sewerage	\$ 602,281	\$ -	\$ 91,518	\$ 510,763	\$ 94,355

**C. Revenue Bonds**

The City also issues bonds for which the City pledges income derived from the acquired or constructed assets to pay debt service. The City refunded the revenue bonds as noted below:

Issue	Fund Debt Retired by	Balance January 1	Issuances	Retirements/ Refundings	Balance December 31	Current Portion
\$26,870,000 Revenue Bond Series of 2006, due in annual installments of \$285,000 to \$1,630,000, plus interest at 3.5% to 4.5% rates through January 1, 2037.	Electric	\$ 24,435,000	\$ -	\$ 24,435,000	\$ -	\$ -

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

**D. IEPA Loans**

The City, through the Illinois Environmental Protection Agency (IEPA), receives low interest loans for the construction of water and sewer facilities. The final debt is due in semiannual installments over a 20-year period plus interest. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances January 1	Issuances	Retirements	Balances December 31	Current Portion
IEPA Water Series of 2004 due in annual installments of \$210,122 including interest at 2.5% through November 1, 2024.	Waterworks	\$ 1,849,004	\$ -	\$ 164,922	\$ 1,684,082	\$ 169,070
IEPA Water Series of 2005 due in annual installments of \$32,675 including interest at 2.5% through November 1, 2024.	Waterworks	287,528	-	25,646	261,882	26,291
IEPA Water Series of 2006 due in annual installments of \$191,127 including interest at 2.5% through September 26, 2026.	Waterworks	1,970,925	-	142,740	1,828,185	146,331
IEPA Water Series of 2006 due in annual installments of \$99,042 including interest at 2.5% through September 26, 2026.	Waterworks	1,021,333	-	73,968	947,365	75,829
<b>TOTAL</b>		<b>\$ 5,128,790</b>	<b>\$ -</b>	<b>\$ 407,276</b>	<b>\$ 4,721,514</b>	<b>\$ 417,521</b>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

E. Debt Service Requirements to Maturity

Year Ending December 31,	General Obligation Bonds			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 620,000	\$ 223,075	\$ 1,010,000	\$ 506,775
2017	645,000	202,200	1,810,000	824,448
2018	660,000	182,625	1,855,000	780,072
2019	685,000	162,450	1,900,000	734,548
2020	700,000	142,300	1,905,000	687,872
2021	730,000	122,125	1,240,000	640,773
2022	750,000	101,062	1,275,000	606,747
2023	775,000	79,181	1,310,000	571,150
2024	795,000	56,559	1,350,000	527,775
2025	825,000	33,103	995,000	482,975
2026	705,000	10,575	1,025,000	452,675
2027	-	-	1,055,000	421,475
2028	-	-	1,085,000	389,375
2029	-	-	1,120,000	356,300
2030	-	-	1,155,000	321,453
2031	-	-	1,185,000	284,891
2032	-	-	1,225,000	246,469
2033	-	-	1,265,000	206,006
2034	-	-	1,310,000	164,163
2035	-	-	1,345,000	120,178
2036	-	-	1,395,000	73,940
2037	-	-	1,440,000	25,200
<b>TOTAL</b>	<b>\$ 7,890,000</b>	<b>\$ 1,315,255</b>	<b>\$ 29,255,000</b>	<b>\$ 9,425,260</b>

Year Ending December 31,	Alternate Revenue Bonds	
	Business-Type Activities	
	Principal	Interest
2016	\$ 94,355	\$ 14,003
2017	97,751	11,829
2018	101,662	9,327
2019	106,084	9,496
2020	110,911	3,407
<b>TOTAL</b>	<b>\$ 510,763</b>	<b>\$ 48,062</b>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

E. Debt Service Requirements to Maturity (Continued)

Year Ending December 31,	IEPA Loans Business-Type Activities	
	Principal	Interest
2016	\$ 417,521	\$ 115,445
2017	428,024	104,941
2018	438,795	94,172
2019	449,832	83,134
2020	461,146	71,820
2021	472,748	60,218
2022	484,641	48,325
2023	496,832	36,134
2024	509,330	23,636
2025	277,829	12,341
2026	284,816	5,353
<b>TOTAL</b>	<b>\$ 4,721,514</b>	<b>\$ 655,519</b>

F. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended December 31, 2015:

	Balances January 1, Restated	Additions	Reductions	Balances December 31	Current Portion
<b>GOVERNMENTAL</b>					
<b>ACTIVITIES</b>					
General Obligation Bonds	\$ 8,490,000	\$ -	\$ 600,000	\$ 7,890,000	\$ 620,000
Compensated Absences*	983,544	216,357	196,709	1,003,192	200,638
Net Pension Liability - IMRF*	2,777,433	1,388,424	-	4,165,857	-
Net Pension Liability - Police*	21,131,522	2,434,978	-	23,566,500	-
Net Pension Liability - Fire*	6,534,984	232,829	-	6,767,813	-
Net Other Postemployment Benefit*	287,103	166,202	-	453,305	-
Unamortized Premium	354,823	-	29,808	325,015	-
<b>TOTAL GOVERNMENTAL</b>					
<b>ACTIVITIES</b>	<b>\$ 40,559,409</b>	<b>\$ 4,438,790</b>	<b>\$ 826,517</b>	<b>\$ 44,171,682</b>	<b>\$ 820,638</b>

Beginning balances were restated in accordance with GASB Statement No. 68. See Note 12 for further discussion.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

**F. Changes in Long-Term Liabilities (Continued)**

\* The General Fund has typically been used in prior years to liquidate the compensated absences liability, the net pension liabilities and the other postemployment benefit obligation.

	Balances January 1, Restated	Additions	Reductions/ Refundings	Balances December 31	Current Portion
<b>BUSINESS-TYPE</b>					
<b>ACTIVITIES</b>					
General Obligation Bonds	\$ 7,675,000	\$ 22,570,000	\$ 990,000	\$ 29,255,000	\$ 1,010,000
Alternate Revenue Bonds	602,281	-	91,518	510,763	94,355
Revenue Bonds	24,435,000	-	24,435,000	-	-
IEPA Loans	5,128,790	-	407,276	4,721,514	417,521
Net Pension Liability - IMRF	1,990,360	994,974	-	2,985,334	-
Compensated Absences	443,708	113,655	88,742	468,621	93,724
Unamortized Premium	275,709	274,913	35,237	515,385	-
<b>TOTAL BUSINESS-TYPE</b>					
<b>ACTIVITIES</b>	<b>\$ 40,550,848</b>	<b>\$ 23,953,542</b>	<b>\$ 26,047,773</b>	<b>\$ 38,456,617</b>	<b>\$ 1,615,600</b>

Beginning balances were restated in accordance with GASB Statement No. 68. See Note 12 for further discussion.

**H. Alternate Revenue Source Bonds**

The Series 2010 Taxable General Obligation Alternate Revenue Source Bond, issued for sewer capital projects, is payable from a pledge of the City's sewer operations revenue. The bond has a remaining total pledge of \$558,825, with the bonds maturing December 15, 2020. During the current fiscal year, the pledge of sewer revenues of \$107,337 was approximately 2.2% of total available pledged revenues.

**G. Legal Debt Margin**

The City is a home rule municipality. Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ... indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**6. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City is partially self-insured for medical, dental, life and workers' compensation benefits and accounts for these benefits in the Health Insurance and Workers' Compensation Insurance Funds. Under this program, the City provides coverage up to a maximum of \$140,000 per individual's health claims paid and \$1,000,000 per individual for workers' compensation claims paid. The remainder of the City's risk management activity is also reported in the Self-Insurance Funds and is provided for through private insurance coverage, including general and other liabilities.

Funds of the City participate and make payments to the Self-Insurance Funds based upon estimates of the amounts needed to pay prior and current year claims. Liabilities of the Self-Insurance Fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors.

Changes in the balances of claims liabilities during the fiscal year are as follows:

	2015	2014
UNPAID CLAIMS - BEGINNING OF YEAR	\$ 1,262,277	\$ 1,177,329
Incurred Claims (Including IBNR)	3,967,489	4,056,940
Claims Payments	(3,851,582)	(3,971,992)
UNPAID CLAIMS - END OF YEAR	<u>\$ 1,378,184</u>	<u>\$ 1,262,277</u>

**7. INDIVIDUAL FUND DISCLOSURES**

A. Due From/To Other Funds

	Due From	Due To
General		
Nonmajor Governmental	\$ 21,889	\$ -
Nonmajor Governmental		
General	-	21,889
TOTAL	<u>\$ 21,889</u>	<u>\$ 21,889</u>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**7. INDIVIDUAL FUND DISCLOSURES (Continued)**

A. Due From/To Other Funds (Continued)

The purpose of significant due from/to other funds is as follows:

- \$21,889 due to the General Fund from the Capital Projects Fund for short-term cash borrowing. Repayment is expected within one year.

B. Interfund Transfers

Interfund transfers between funds for the year ended December 31, 2015 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General		
Nonmajor Governmental	\$ -	\$ 1,328,450
Nonmajor Governmental		
General	1,328,450	-
Nonmajor Governmental	<u>30,941</u>	<u>30,941</u>
<b>TOTAL</b>	<b><u>\$ 1,359,391</u></b>	<b><u>\$ 1,359,391</u></b>

The purpose of significant transfers is as follows:

- \$1,328,450 transferred from the General Fund to the Nonmajor Governmental Funds and includes, \$703,450 to the Debt Service Fund for debt payments and \$625,000 to the Capital Projects Fund for project funding. These transfers will not be repaid.

C. Advances To/From Other Funds

	<u>Advance To</u>	<u>Advance From</u>
General		
Nonmajor Governmental	\$ 1,330,151	\$ -
Nonmajor Governmental		
General	<u>-</u>	<u>1,330,151</u>
<b>TOTAL</b>	<b><u>\$ 1,330,151</u></b>	<b><u>\$ 1,330,151</u></b>

**7. INDIVIDUAL FUND DISCLOSURES (Continued)**

C. Advances To/From Other Funds (Continued)

The purpose of significant advances is as follows:

- \$1,330,151 advance from the General Fund to the Nonmajor Governmental Funds (TIF Fund #1) for project funding. Repayment is not expected after one year.

D. Deficit Fund Balance

Tax Increment Financing Fund #1 had a deficit fund balance of (\$1,129,139) as of December 31, 2015.

**8. CONTINGENT LIABILITIES**

A. Litigation

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the City's attorney that the resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

**9. COMMITMENTS**

Northern Illinois Municipal Power Agency

On May 24, 2004, the City entered into a contract with the cities of Rochelle, Geneva and Geneseo to form a municipal power agency called Northern Illinois Municipal Power Agency (NIMPA). NIMPA declared its intent to acquire from Prairie State Generating Company, LLC an undivided ownership interest as a tenant-in-common in an approximately 1,620 mega-watt "mine mouth" coal fired power generating facility located in Washington County, Illinois, along with certain coal reserves, other related tangible and intangible property and related costs. This ownership interest is referred to as the Prairie State Project. On November 4, 2004, the City entered into the Peabody Prairie State Project Committee Agreement along with other NIMPA members for the purpose of allocating the preliminary

**9. COMMITMENTS (Continued)**

Northern Illinois Municipal Power Agency (Continued)

costs of developing and negotiating the documents and agreements necessary to enable NIMPA to acquire ownership interest in the Prairie State Project. On January 24, 2005, the City agreed to enter into additional agreements with the other NIMPA members in order to participate in the Prairie State Project. The project was completed and placed in service during 2012.

At December 31, 2015, total utility plant assets (exclusive of construction work in progress) were \$466.4 million and accumulated depreciation was approximately \$44.2 million. The City has a 45.83% entitlement share of NIMPA's 7.6% ownership interest in the Prairie State Generating Company, LLC.

NIMPA's outstanding debt service obligation is to be paid by its members through their wholesale power charges through the remainder of the long-term contract, which is \$505.3 million as of December 31, 2015.

**10. OTHER POSTEMPLOYMENT BENEFITS**

A. Plan Description

In addition to providing pension benefits described, the City provides postemployment health care benefits (OPEB) for its eligible retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the City's Self-Insurance Fund.

B. Benefits Provided

The City provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the City's retirement plans. Elected officials are eligible for benefits if they qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the City's health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance care abuse; vision care; dental care and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

C. Membership

At December 31, 2014 (date of last actuarial valuation), membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	26
Active Employees	
Vested	37
Nonvested	<u>133</u>
 TOTAL	 <u><u>196</u></u>
 Participating Employers	 <u><u>1</u></u>

D. Funding Policy

The City is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. The City negotiates the contribution percentages between the City and employees through the union contracts and personnel policy. All retirees contribute 100% percentage of the actuarially determined premium to the plan. For the year ended December 31, 2015, retirees contributed \$148,157. Active employees do not contribute to the plan until retirement.

E. Annual OPEB Costs and Net OPEB Obligation

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the most recent three years is as follows:

Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 282,048	\$ 246,839	87.5%	\$ 149,256
2014	299,990	162,143	54.0%	287,103
2015	312,869	146,667	46.9%	453,305

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

E. Annual OPEB Costs and Net OPEB Obligation (Continued)

The net OPEB obligation (NOPEBO) as December 31, 2015 was calculated as follows:

Annual Required Contribution	\$ 310,955
Interest on Net OPEB Obligation	11,484
Adjustment to Annual Required Contribution (ARC)	<u>(9,570)</u>
Annual OPEB Cost	312,869
Contributions Made	<u>146,667</u>
Increase in Net OPEB Obligation	166,202
Net OPEB Obligation, Beginning of Year	<u>287,103</u>
<b>NET OPEB OBLIGATION, END OF YEAR</b>	<b><u>\$ 453,305</u></b>

Funded Status and Funding Progress. The funded status of the plan as of December 31, 2014 (date of last actuarial valuation) was as follows:

Actuarial Accrued Liability (AAL)	\$ 5,019,010
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	5,019,010
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	\$ 11,869,999
UAAL as a Percentage of Covered Payroll	42.28%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARCs of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

E. Annual OPEB Costs and Net OPEB Obligation (Continued)

The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2014 (most recent) actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included 4.0% investment rate of return (net of administrative expenses) and an initial annual healthcare cost trend rate of 7.5% with an ultimate healthcare cost trend rate of 5.5%. Both rates include a 3.0% inflation assumption. The actuarial value of assets was not determined as the City has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2014 was 30 years.

**11. DEFINED BENEFIT PENSION PLANS**

The City contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. Separate reports are issued for the Police and Firefighters' Pension Plans and may be obtained by writing to the City at 100 North Island Avenue, Batavia, Illinois 60510. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at [www.imrf.org](http://www.imrf.org).

A. Plan Descriptions

Illinois Municipal Retirement Fund

*Plan Administration and Benefits Provided*

All employees (other than those covered by the Police or Firefighters' Pension Plans) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Plan Administration and Benefits Provided (Continued)*

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

*Contributions*

These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended December 31, 2015 was 13.16% of covered payroll.

*Plan Membership*

At December 31, 2015, IMRF membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	75
Inactive Employees Entitled to but not yet Receiving Benefits	53
Active Employees	98
 TOTAL	 226

*Net Pension Liability*

The City's net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Net Pension Liability (Continued)*

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-age Normal
Assumptions	
Inflation	2.75%
Salary Increases	3.75% to 14.50%
Interest Rate	7.50%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market Value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives.

For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.47%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Discount Rate (Continued)*

Therefore, the long-term expected rate of return on pension plan investments of 7.50% was blended with the index rate of 3.57% for tax exempt general obligation bonds rated AA or better at December 31, 2015 to arrive at a discount rate of 7.47% used to determine the total pension liability.

*Changes in the Net Pension Liability*

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 44,603,987	\$ 39,836,194	\$ 4,767,793
Changes for the Period			
Service Cost	819,217	-	819,217
Interest	3,308,444	-	3,308,444
Difference Between Expected and Actual Experience	(291,372)	-	(291,372)
Changes in Assumptions	120,584	-	120,584
Employer Contributions	-	981,899	(981,899)
Employee Contributions	-	335,756	(335,756)
Net Investment Income	-	198,265	(198,265)
Benefit Payments and Refunds	(1,684,236)	(1,684,236)	-
Administrative Expense	-	-	-
Other (Net Transfer)	-	57,555	(57,555)
Net Changes	2,272,637	(110,761)	2,383,398
BALANCES AT DECEMBER 31, 2015	\$ 46,876,624	\$ 39,725,433	\$ 7,151,191

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2015, the City recognized pension expense of \$316,413. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 329,907
Changes in Assumption	837,966	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	2,540,825	-
<b>TOTAL</b>	<b>\$ 3,378,791</b>	<b>\$ 329,907</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Period Ending December 31,</u>	
2016	\$ 847,516
2017	847,516
2018	825,711
2019	528,141
2020	-
Thereafter	-
<b>TOTAL</b>	<b>\$ 3,048,884</b>

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7.47% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.47%) or 1 percentage point higher (8.47%) than the current rate:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Net Pension Liability	\$ 13,714,963	\$ 7,151,191	\$ 1,773,239

Police Pension Plan

*Plan Administration*

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the Police Pension Plan as a pension trust fund.

The Police Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Plan Membership*

Inactive Plan Members Currently Receiving Benefits	30
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	40
 TOTAL	 72

*Benefits Provided*

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year. The City is required to finance the Police Pension Plan.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Contributions*

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Contributions are recognized when due pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The costs of administering the Police Pension Plan are financed through investment earnings. The City is required to contribute the remaining amounts necessary to finance the Police Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City contributes based on 100% of the past service cost. For the year ended December 31, 2015, the City's contribution was 34.89% of covered payroll.

*Changes in the Net Pension Liability*

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 47,556,045	\$ 26,424,524	\$ 21,131,521
Changes for the Period			
Service Cost	751,477	-	751,477
Interest	3,269,569	-	3,269,569
Difference Between Expected and Actual Experience	244,574	-	244,574
Changes in Assumptions	(992,104)	-	(992,104)
Employer Contributions	-	1,450,502	(1,450,502)
Employee Contributions	-	374,120	(374,120)
Net Investment Income	-	(909,088)	909,088
Benefit Payments and Refunds	(1,695,836)	(1,695,836)	-
Administrative Expense	-	(76,997)	76,997
Net Changes	1,577,680	(857,299)	2,434,979
BALANCES AT DECEMBER 31, 2015	\$ 49,133,725	\$ 25,567,225	\$ 23,566,500

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Actuarial Assumptions*

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2015 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Interest Rate	7.00%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market

Mortality rates were based on the actuary's 2016 Mortality Table for Illinois Police Officers. The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study conducted by the actuary in 2016.

*Discount Rate*

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Police Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 30,909,811	\$ 23,566,500	\$ 17,569,072

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2015, the City recognized police pension expense of \$855,547. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 205,814	\$ -
Changes in Assumption	-	834,876
Net difference Between Projected and Actual Earnings on Pension Plan Investments	2,208,493	-
<b>TOTAL</b>	<b>\$ 2,414,307</b>	<b>\$ 834,876</b>

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)*

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending</u> <u>December 31,</u>	
2016	\$ 433,656
2017	433,656
2018	433,656
2019	433,653
2020	(118,468)
Thereafter	<u>(36,722)</u>
 TOTAL	 <u>\$ 1,579,431</u>

Firefighters' Pension Plan

*Plan Administration*

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The City accounts for the Firefighters' Pension Plan as a pension trust fund.

The Firefighters' Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Plan Membership*

At December 31, 2015, the Firefighters' Pension Plan membership consisted of:

Inactive Plan Members Currently Receiving Benefits	11
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	<u>23</u>
 TOTAL	 <u><u>36</u></u>

*Benefits Provided*

The Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Contributions*

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. Contributions are recognized when due pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The costs of administering the Firefighters' Pension Plan are financed through investment earnings. The City is required to finance the Firefighters' Pension Plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. However, the City funds based on 100% of the past service costs. For the year ended December 31, 2015, the City's contribution was 33.40% of covered payroll.

*Changes in the Net Pension Liability*

	(A) Total Pension Liability	(B) Plan Fiduciary Net Position	(A) - (B) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 20,400,825	\$ 13,865,841	\$ 6,534,984
Changes for the period			
Service Cost	507,663	-	507,663
Interest	1,406,713	-	1,406,713
Difference Between Expected and Actual Experience	(799,853)	-	(799,853)
Changes in Assumptions	132,570	-	132,570
Employer Contributions	-	760,874	(760,874)
Employee Contributions	-	193,606	(193,606)
Net Investment Income	-	101,341	(101,341)
Benefit Payments and Refunds	(609,849)	(609,849)	-
Administrative Expense	-	(41,557)	41,557
Net Changes	637,244	404,415	232,829
BALANCES AT DECEMBER 31, 2015	\$ 21,038,069	\$ 14,270,256	\$ 6,767,813

See the schedule of changes in the employer's net pension liability and related ratios in the required supplementary information for additional information related to the funded status of the Firefighters' Pension Plan.

**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Actuarial Assumptions*

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2015 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Interest Rate	7.00%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Market

Mortality rates were based on the actuary's 2016 Illinois Firefighters Mortality Rates table. The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study conducted by the actuary in 2016.

*Discount Rate*

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Firefighters' Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Discount Rate Sensitivity*

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 9,989,231	\$ 6,767,813	\$ 4,130,730

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended December 31, 2015, the City recognized firefighters' pension expense of \$114,637. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to the firefighters' pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ -	\$ 702,071
Changes in Assumption	116,363	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	703,900	-
<b>TOTAL</b>	<b>\$ 820,263</b>	<b>\$ 702,071</b>

**CITY OF BATAVIA, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**11. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)*

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending</u> <u>December 31,</u>	
2016	\$ 94,401
2017	94,401
2018	94,401
2019	94,397
2020	(81,575)
Thereafter	<u>(177,833)</u>
 TOTAL	 <u>\$ 118,192</u>

**12. CHANGE IN ACCOUNTING PRINCIPLE**

	<u>Increase</u> <u>(Decrease)</u>
 CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	
 Change in Accounting Principle	
To write-off the Police Pension Plan Net Pension Obligation	\$ 1,452
To write-off the Firefighters' Pension Plan Net Pension Asset	(122,560)
To record the Firefighters' Pension Plan Net Pension Liability	(6,534,984)
To record the Police Pension Plan Net Pension Liability	(21,131,522)
To record the IMRF Net Pension Liability	<u>(2,777,433)</u>
 TOTAL CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	 <u>\$ (30,565,047)</u>

**CITY OF BATAVIA, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**12. CHANGE IN ACCOUNTING PRINCIPLE (Continued)**

	<u>Increase (Decrease)</u>
CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	
To record the IMRF Net Pension Liability	<u>\$ (1,990,360)</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	<u><u>\$ (1,990,360)</u></u>

With the implementation of GASB Statement No. 68, the City is required to retroactively record the net pension liability and write off any net pension assets/obligations previously reported.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 18,957,327	\$ 18,957,327	\$ 19,140,493
Intergovernmental	3,514,521	3,514,521	3,931,753
Licenses and Permits	253,050	253,050	323,692
Charges for Services	229,937	229,937	436,610
Fines and Forfeitures	235,000	235,000	213,437
Interest	32,000	32,000	46,401
Miscellaneous	1,547,445	1,547,445	1,680,924
<b>Total Revenues</b>	<b>24,769,280</b>	<b>24,769,280</b>	<b>25,773,310</b>
<b>EXPENDITURES</b>			
General Government	5,858,987	5,885,099	5,045,890
Public Safety	13,708,397	13,730,698	13,298,929
Highways and Streets	3,872,156	3,872,156	3,540,727
<b>Total Expenditures</b>	<b>23,439,540</b>	<b>23,487,953</b>	<b>21,885,546</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,329,740</b>	<b>1,281,327</b>	<b>3,887,764</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (Out)	(1,328,450)	(1,328,450)	(1,328,450)
Proceeds on Sale of Assets	-	-	35,069
<b>Total Other Financing Sources (Uses)</b>	<b>(1,328,450)</b>	<b>(1,328,450)</b>	<b>(1,293,381)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,290</b>	<b>\$ (47,123)</b>	<b>2,594,383</b>
<b>FUND BALANCE, JANUARY 1</b>			<b>16,066,562</b>
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 18,660,945</b>

(See independent auditor's report.)

# CITY OF BATAVIA, ILLINOIS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

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### BUDGETS

Annual budgets are adopted for all governmental (except for the Foreign Fire Insurance Fund and the Special Service Area #57 Fund) and proprietary funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All annual budgets lapse at fiscal year end.

All departments of the City submit requests for their department to the City's Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested expenditures for the next fiscal year. The proposed budget is presented to the governing body for review. The City Council holds public hearings and may add to, subtract from or change commitments/assignments but may not change the form of the budget.

The Finance Director, as the budget officer, can transfer amounts between departments within any fund; however, transfers between funds must be approved by the City Council. Expenditures may not legally exceed budgeted amounts at the fund level. During the year, there were several budget transfers.

a) Excess of Actual Expenditures/Expenses over Budget in Individual Funds

The following fund had an excess of actual expenditures/expenses (exclusive of depreciation and amortization) over budget at the fund level for the fiscal year:

Fund	Final Budget	Actual Expenditures	Excess
Tax Increment Financing #1	\$ 2,783,435	\$ 2,838,564	\$ 55,129
Health Insurance	3,936,250	3,952,430	16,180
Workers' Compensation Insurance	621,650	641,333	19,683

**CITY OF BATAVIA, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2015

Schedule of Funding Progress

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>(6) UAAL as a Percentage of Covered Payroll (4) / (5)</b>
2010	\$ -	\$ 3,716,305	0.00%	\$ 3,716,305	\$ 11,030,414	33.69%
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	\$ -	\$ 6,135,319	0.00%	\$ 6,135,319	\$ 11,476,043	53.46%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	\$ -	\$ 5,019,010	0.00%	\$ 5,019,010	\$ 11,869,999	42.28%
2015	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Employer Contributions

<b>Fiscal Year</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
2010	\$ 121,555	\$ 152,538	79.69%
2011	175,533	182,848	96.00%
2012	175,533	182,848	96.00%
2013	246,839	281,288	87.75%
2014	162,143	298,995	54.23%
2015	146,667	310,955	47.17%

N/A - The City is required to have the actuarial valuation performed biannually.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2015

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	<u><b>2015</b></u>
Actuarially Determined Contribution	\$ 981,900
Contributions in Relation to the Actuarially Determined Contribution	<u>981,899</u>
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<u><u>\$ 1</u></u>
Covered-Employee Payroll	\$ 7,461,245
Contributions as a Percentage of Covered-Employee Payroll	13.16%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 4.40% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
POLICE PENSION FUND**

December 31, 2015

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	<u>2015</u>
Actuarially Determined Contribution	\$ 1,327,365
Contributions in Relation to the Actuarially Determined Contribution	<u>1,450,502</u>
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<u><u>\$ (123,137)</u></u>
Covered-Employee Payroll	\$ 4,156,802
Contributions as a Percentage of Covered-Employee Payroll	34.9%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of 4.50% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FIREFIGHTERS' PENSION FUND**

December 31, 2015

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	<u>2015</u>
Actuarially Determined Contribution	\$ 699,874
Contributions in Relation to the Actuarially Determined Contribution	<u>760,874</u>
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<u><u>\$ (61,000)</u></u>
Covered-Employee Payroll	\$ 2,277,874
Contributions as a Percentage of Covered-Employee Payroll	33.4%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, projected salary increases assumption of between 4.50% to 8.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2015

	<u><b>2015</b></u>
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 819,217
Interest	3,308,444
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(291,372)
Changes of Assumptions	120,584
Benefit Payments, Including Refunds of Member Contributions	<u>(1,684,236)</u>
Net Change in Total Pension Liability	2,272,637
Total Pension Liability - Beginning	<u>44,603,987</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u><u>\$ 46,876,624</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 981,899
Contributions - Member	335,756
Net Investment Income	198,265
Benefit Payments, Including Refunds of Member Contributions	(1,684,236)
Other (Net Transfer)	<u>57,555</u>
Net Change in Plan Fiduciary Net Position	(110,761)
Plan Fiduciary Net Position - Beginning	<u>39,836,194</u>
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u><u>\$ 39,725,433</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<u><u>\$ 7,151,191</u></u>
Plan Fiduciary Net Position	
as a Percentage of the Total Pension Liability	84.7%
Covered-Employee Payroll	\$ 7,461,245
Employer's Net Pension Liability	
as a Percentage of Covered-Employee Payroll	95.8%

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
POLICE PENSION FUND

December 31, 2015

	<u>2015</u>
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 751,477
Interest	3,269,569
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	244,574
Changes of Assumptions	(992,104)
Benefit Payments, Including Refunds of Member Contributions	<u>(1,695,836)</u>
Net Change in Total Pension Liability	1,577,680
Total Pension Liability - Beginning	<u>47,556,045</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u><u>\$ 49,133,725</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 1,450,502
Contributions - Member	374,120
Net Investment Income	(909,088)
Benefit Payments, Including Refunds of Member Contributions	(1,695,836)
Administrative Expense	<u>(76,997)</u>
Net Change in Plan Fiduciary Net Position	(857,299)
Plan Fiduciary Net Position - Beginning	<u>26,424,524</u>
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u><u>\$ 25,567,225</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<u><u>\$ 23,566,500</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.0%
Covered-Employee Payroll	\$ 4,156,802
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	566.9%

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
FIREFIGHTERS' PENSION FUND**

December 31, 2015

	<u><b>2015</b></u>
<b>TOTAL PENSION LIABILITY</b>	
Service Cost	\$ 507,663
Interest	1,406,713
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(799,853)
Changes of Assumptions	132,570
Benefit Payments, Including Refunds of Member Contributions	<u>(609,849)</u>
Net Change in Total Pension Liability	637,244
Total Pension Liability - Beginning	<u>20,400,825</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u><u>\$ 21,038,069</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>	
Contributions - Employer	\$ 760,874
Contributions - Member	193,606
Net Investment Income	101,341
Benefit Payments, Including Refunds of Member Contributions	(609,849)
Administrative Expense	<u>(41,557)</u>
Net Change in Plan Fiduciary Net Position	404,415
Plan Fiduciary Net Position - Beginning	<u>13,865,841</u>
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u><u>\$ 14,270,256</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<u><u>\$ 6,767,813</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.8%
Covered-employee payroll	\$ 2,277,874
Employer's net pension liability as a percentage of covered-employee payroll	297.1%

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

## **MAJOR GOVERNMENTAL FUND**

General Fund - to account for all financial resources of the general government, except those accounted for in another fund.

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
GENERAL FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property Taxes - General	\$ 6,253,019	\$ 6,253,019	\$ 6,245,854
Retailers' Occupation Tax	5,039,367	5,039,367	5,206,803
Home Rule Sales Tax	3,707,624	3,707,624	3,794,937
Utility Tax	3,957,317	3,957,317	3,892,899
<b>Total Taxes</b>	<b>18,957,327</b>	<b>18,957,327</b>	<b>19,140,493</b>
Intergovernmental			
Illinois State Income Tax	2,505,214	2,505,214	2,816,223
Illinois State Replacement Tax	194,897	194,897	212,699
Illinois State Maintenance Reimbursement	43,609	43,609	33,523
State and Federal Grants	1,200	1,200	3,112
Township Share	64,000	64,000	40,511
Countryside Fire Protection District	242,000	242,000	246,395
Local Use Tax	463,601	463,601	579,290
<b>Total Intergovernmental</b>	<b>3,514,521</b>	<b>3,514,521</b>	<b>3,931,753</b>
Licenses and Permits			
Licenses	58,050	58,050	64,471
Building Permits	195,000	195,000	259,221
<b>Total Licenses and Permits</b>	<b>253,050</b>	<b>253,050</b>	<b>323,692</b>
Charges for Services			
Engineering Plan Review	10,890	10,890	36,341
Engineering Inspection Fees	23,522	23,522	62,827
Report Copies	-	-	207
Survey Monumentation Fees	11,025	11,025	6,533
Planning Commission Fees	15,000	15,000	12,031
Grave Openings	36,000	36,000	29,534
Engineering Reimbursements	-	-	8,429
Plumbing Inspections	28,500	28,500	38,186
Police Services	105,000	105,000	105,693
Hazardous Waste Fee	-	-	136,829
<b>Total Charges for Services</b>	<b>229,937</b>	<b>229,937</b>	<b>436,610</b>

(This schedule is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND**

For the Year Ended December 31, 2015

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES (Continued)</b>			
Fines and Forfeitures			
Court Fines	\$ 185,000	\$ 185,000	\$ 179,242
Parking Fines	50,000	50,000	34,195
	<hr/>		
Total Fines and Forfeitures	235,000	235,000	213,437
	<hr/>		
Interest			
Investment Income	32,000	32,000	46,401
	<hr/>		
Miscellaneous			
Waste Transfer Fee	575,000	575,000	585,489
Cable TV Franchise Fee	448,445	448,445	459,669
Leaf and Brush Collection	270,500	270,500	271,566
Payment in Lieu of Taxes	16,500	16,500	16,991
Sale of Burial Lots	15,000	15,000	15,843
Care of Lots	12,000	12,000	12,100
Reimbursements	80,000	80,000	82,724
Other	130,000	130,000	236,542
	<hr/>		
Total Miscellaneous	1,547,445	1,547,445	1,680,924
	<hr/>		
<b>TOTAL REVENUES</b>	<b>\$ 24,769,280</b>	<b>\$ 24,769,280</b>	<b>\$ 25,773,310</b>

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(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES</b>			
General Government			
Legislative and Administration	\$ 1,217,378	\$ 1,217,378	\$ 1,025,687
Human Resources	391,399	391,399	313,997
Community Development	987,481	987,481	986,204
Public Works Administration	228,818	228,818	230,438
Engineering	703,342	703,342	578,568
Building and Grounds	399,630	399,630	357,420
Finance and Accounting	590,337	590,337	591,853
Information Systems	772,545	798,657	766,744
Utility Billing	362,772	362,772	352,325
Economic Development	1,391,467	1,391,467	728,836
Less Administrative Expenses	(1,186,182)	(1,186,182)	(886,182)
<b>Total General Government</b>	<b>5,858,987</b>	<b>5,885,099</b>	<b>5,045,890</b>
Public Safety			
Police	8,495,800	8,518,101	8,235,623
Fire	5,158,326	5,158,326	5,014,526
E.S.D.A.	54,271	54,271	48,780
<b>Total Public Safety</b>	<b>13,708,397</b>	<b>13,730,698</b>	<b>13,298,929</b>
Highways and Streets	3,872,156	3,872,156	3,540,727
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,439,540</b>	<b>\$ 23,487,953</b>	<b>\$ 21,885,546</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES</b>			
General Government			
Legislative and Administration			
Regular Wages	\$ 459,379	\$ 459,379	\$ 393,747
Group Insurance	65,582	65,582	45,659
IMRF - City Portion	50,676	50,676	40,417
Social Security	30,535	30,535	26,790
Pension Contributions	9,978	9,978	9,978
Workers Compensation	120	120	120
Memberships	15,000	15,000	16,960
Training and Seminars	2,500	2,500	4,941
Travel	1,500	1,500	822
Resource Materials	850	850	1,449
Postage and Shipping	1,000	1,000	912
Office Supplies	6,000	6,000	5,250
Printing	22,000	22,000	18,537
Advertising	1,000	1,000	-
Telephone	1,875	1,875	1,045
Food	1,500	1,500	2,094
Contract Labor	42,000	42,000	19,502
Legal Fees	165,000	165,000	119,357
BATV	179,378	179,378	215,397
Ride In Kane Program	128,000	128,000	73,117
General Liability Insurance	33,505	33,505	29,593
	<hr/>	<hr/>	<hr/>
Total Legislative and Administration	1,217,378	1,217,378	1,025,687
	<hr/>	<hr/>	<hr/>
Human Resources			
Regular Wages	226,605	226,605	162,812
Group Insurance	28,348	28,348	9,853
IMRF - City Portion	29,821	29,821	19,577
Social Security	17,335	17,335	11,387
Workers Compensation	120	120	120
Medical Exams	12,000	12,000	18,224
Employee Recruitment	1,500	1,500	17,557
Memberships	1,500	1,500	906
Employee Recognition	25,000	25,000	12,357
Training and Seminars	12,000	12,000	12,814
Postage and Shipping	200	200	415
Printing	3,000	3,000	3,707

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Human Resources (Continued)			
Telephone	\$ -	\$ -	\$ 726
Contract Labor	10,000	10,000	9,262
Legal Fees	10,000	10,000	21,878
General Liability Insurance	13,970	13,970	12,402
	<hr/>	<hr/>	<hr/>
Total Human Resources	391,399	391,399	313,997
<hr/>			
Community Development			
Regular Wages	648,686	648,686	655,286
Overtime	3,000	3,000	340
Group Insurance	110,003	110,003	112,322
IMRF - City Portion	85,762	85,762	82,242
Social Security	49,854	49,854	47,856
Workers Compensation	2,400	2,400	2,400
Memberships	2,622	2,622	2,632
Training and Seminars	4,700	4,700	3,860
Travel - Miles	300	300	269
Resource Materials	1,750	1,750	1,333
Postage and Shipping	2,400	2,400	1,573
Office Supplies	4,000	4,000	3,959
Printing	200	200	-
Gasoline	1,825	1,825	1,367
Advertising	2,750	2,750	4,460
Telephone	2,500	2,500	3,134
Clothing Allowance	550	550	-
Meals	200	200	154
Recording Fees	1,200	1,200	2,436
Repairs and Maintenance - Vehicles	3,000	3,000	2,218
Plumbing Inspection	28,000	28,000	37,110
Contract Labor	29,800	29,800	19,493
General Liability Insurance	1,979	1,979	1,760
	<hr/>	<hr/>	<hr/>
Total Community Development	987,481	987,481	986,204

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Public Works Administration			
Regular Wages	\$ 147,625	\$ 147,625	\$ 154,860
Group Insurance	23,478	23,478	23,643
IMRF - City Portion	19,427	19,427	18,528
Social Security	11,293	11,293	9,469
Workers Compensation	120	120	120
Memberships	700	700	740
Training and Seminars	1,500	1,500	257
Telephone	1,000	1,000	780
Contract Labor	23,000	23,000	21,440
General Liability Insurance	675	675	601
	<hr/>	<hr/>	<hr/>
Total Public Works Administration	228,818	228,818	230,438
	<hr/>	<hr/>	<hr/>
Engineering			
Regular Wages	467,079	467,079	359,305
Overtime	1,000	1,000	-
Group Insurance	81,872	81,872	63,490
IMRF - City Portion	61,599	61,599	45,177
Social Security	35,808	35,808	26,197
Workers Compensation	2,400	2,400	2,400
Memberships	1,700	1,700	1,250
Training and Seminars	7,100	7,100	487
Resource Materials	200	200	34
Postage and Shipping	300	300	51
Office Supplies	2,000	2,000	9,216
Gasoline	2,400	2,400	1,463
Advertising	400	400	-
Telephone	2,500	2,500	1,740
Clothing Allowance	650	650	325
Other Equipment	2,355	2,355	-
Recording Fees	500	500	560
Repairs and Maintenance - Vehicles	1,500	1,500	605
Contract Labor	10,000	10,000	37,325
Vehicles	20,000	20,000	27,183
General Liability Insurance	1,979	1,979	1,760
	<hr/>	<hr/>	<hr/>
Total Engineering	703,342	703,342	578,568
	<hr/>	<hr/>	<hr/>

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Building and Grounds			
Regular Wages	\$ 58,580	\$ 58,580	\$ 59,357
Overtime	6,000	6,000	5,954
Part-Time Help	5,000	5,000	3,990
Group Insurance	23,478	23,478	23,643
IMRF - City Portion	8,499	8,499	8,469
Social Security	5,323	5,323	4,780
Workers Compensation	400	400	400
Office Supplies	3,500	3,500	3,284
Gasoline	1,280	1,280	440
Telephone	24,000	24,000	23,130
Utilities	95,000	95,000	91,115
General Supplies	13,000	13,000	18,025
Repairs and Maintenance - Vehicles	1,000	1,000	-
Repairs and Maintenance - Buildings	147,000	147,000	108,390
Equipment Rental	2,500	2,500	2,630
Repairs and Maintenance - Other Equipment	5,000	5,000	3,751
General Liability Insurance	70	70	62
Total Building and Grounds	<u>399,630</u>	<u>399,630</u>	<u>357,420</u>
Finance and Accounting			
Regular Wages	386,300	386,300	380,608
Group Insurance	66,081	66,081	63,916
IMRF - City Portion	50,837	50,837	47,376
Social Security	29,552	29,552	26,601
State Unemployment	-	-	8,094
Workers Compensation	120	120	120
Memberships	650	650	525
Training and Seminars	1,000	1,000	430
Travel	100	100	25
Resource Materials	300	300	225
Postage and Shipping	3,100	3,100	3,421
Office Supplies	5,500	5,500	4,402
Printing	2,000	2,000	2,827
Telephone	800	800	1,149
Auditing	43,000	43,000	51,205
General Liability Insurance	997	997	929
Total Finance and Accounting	<u>590,337</u>	<u>590,337</u>	<u>591,853</u>

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Information Systems			
Regular Wages	\$ 288,841	\$ 288,841	\$ 289,598
Group Insurance	56,553	56,553	56,709
IMRF - City Portion	38,011	38,011	35,661
Social Security	22,096	22,096	20,807
Workers Compensation	120	120	120
Memberships	525	525	250
Training and Seminars	5,150	5,150	2,566
Travel	250	250	177
Resource Materials	1,150	1,150	-
Postage and Shipping	50	50	-
Office Supplies	500	500	232
Computer Software	19,800	27,800	17,550
Computer Supplies	3,000	3,000	1,720
Gasoline	450	450	-
Telephone	14,824	14,824	13,272
Computer Maintenance	30,900	30,900	24,878
Contract Labor	64,600	119,712	117,384
Software Support	147,850	147,850	145,292
Computer	77,200	40,200	39,304
General Liability Insurance	675	675	1,224
	<hr/>	<hr/>	<hr/>
Total Information Systems	772,545	798,657	766,744
Utility Billings			
Regular Wages	176,600	176,600	176,640
Overtime	33,076	-	-
Group Insurance	-	33,076	33,066
IMRF - City Portion	23,241	23,241	22,693
Social Security	13,510	13,510	12,744
Workers Compensation	120	120	120
Training and Seminars	500	500	518
Postage and Shipping	56,500	56,500	54,295
Office Supplies	2,800	2,800	3,052
Computer Software	14,500	14,500	13,702
Repairs and Maintenance - Office Equipment	2,000	2,000	-
Contract Labor	31,750	31,750	25,834
General Liability Insurance	675	675	672
Bad Debt Expense	7,500	7,500	8,989
	<hr/>	<hr/>	<hr/>
Total Utility Billing	362,772	362,772	352,325

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
General Government (Continued)			
Economic Development			
Memberships	\$ 1,500	\$ 1,500	\$ 850
Training and Seminars	1,500	1,500	-
Postage	100	100	2,021
Office Supplies	200	200	49
Advertisements	1,500	1,500	200
Printing	1,500	1,500	3,225
Contract Labor	121,000	121,000	115,401
Economic Development	1,264,167	1,264,167	607,090
Total Economic Development	1,391,467	1,391,467	728,836
Less Administrative Reimbursements	(1,186,182)	(1,186,182)	(886,182)
Total General Government	5,858,987	5,885,099	5,045,890
Public Safety			
Police Department			
Regular Wages	4,469,791	4,469,791	4,403,831
Overtime	254,962	254,962	201,731
Auxiliary Police, Full-Time	17,847	17,847	14,463
Part Time Help	67,175	67,175	54,821
Group Insurance	839,881	839,881	867,113
IMRF - City Portion	69,139	69,139	59,955
Social Security	106,480	106,480	95,948
Pension Contributions	1,450,502	1,450,502	1,450,502
Workers Compensation	180,000	180,000	180,000
Board of P & F Commission	39,150	39,150	21,986
Memberships	7,805	7,805	6,812
Training and Seminars	32,639	32,639	9,245
Travel	1,200	1,200	256
Resource Materials	1,439	1,439	1,063
Postage and Shipping	5,000	5,000	4,148
Office Supplies	16,800	18,400	18,673
Vehicle Supplies	9,000	9,000	5,757
Printing	12,500	12,900	5,324
Communication Supplies	5,500	2,500	1,089
Investigative Supplies	3,000	4,000	1,727
Gasoline	110,000	110,000	66,377

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Public Safety (Continued)			
Police Department (Continued)			
Patrol Supplies	\$ 4,700	\$ 4,700	\$ 1,823
Community Relations	1,325	1,325	1,193
Ammunition	19,310	19,310	17,268
Telephone	14,325	14,325	12,632
Clothing Allowance	49,000	47,487	42,598
Food	800	800	187
Narcotics and Enforcement	1,000	-	-
Other Equipment	5,353	5,353	4,633
Repairs and Maintenance - Vehicle	48,300	48,300	45,534
Equipment Rental	4,000	4,000	142
Repairs and Maintenance - Other Equipment	14,500	10,500	7,952
Contract Labor	452,366	452,366	455,920
Vehicles	92,511	88,286	88,285
General Liability Insurance	88,500	121,539	86,635
<b>Total Police Department</b>	<b>8,495,800</b>	<b>8,518,101</b>	<b>8,235,623</b>
Fire Department			
Regular Wages	2,217,980	2,217,980	2,189,945
Overtime	220,000	220,000	214,113
Part-Time Help	478,952	478,952	480,430
Group Insurance	515,640	515,640	507,633
IMRF - City Portion	8,145	8,145	6,957
Social Security	75,827	75,827	71,608
Pension Contributions	760,874	760,874	760,874
Workers Compensation	68,000	68,000	68,000
Workers Compensation Premium	3,000	3,000	2,550
Memberships	5,500	5,500	4,298
EMS Training	2,400	2,400	1,528
Training and Seminars	19,100	19,100	17,588
Fire Prevention	1,330	1,330	1,457
Resource Materials	1,600	1,600	1,453
Postage and Shipping	900	900	1,017
Office Supplies	4,200	4,200	3,802
Vehicle Supplies	15,900	15,900	11,627
Printing	900	900	619
Communication Supplies	6,000	6,000	4,508
Gasoline	38,000	38,000	21,182

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Public Safety (Continued)			
Fire Department (Continued)			
Telephone	\$ 6,700	\$ 6,700	\$ 5,789
Education Materials	3,900	3,900	3,823
Hazardous Materials	2,500	2,500	2,545
Clothing Allowance	31,500	31,500	28,551
Water Rescue Materials	10,000	10,000	9,922
Medical Supplies	6,600	6,600	3,856
Food	3,200	3,200	2,055
Utilities	58,500	58,500	50,340
General Supplies	9,100	9,100	8,902
Other Equipment	21,000	21,000	18,617
Repairs and Maintenance - Vehicle	78,000	78,000	50,157
Repairs and Maintenance - Building	18,400	18,400	19,001
Repairs and Maintenance - Other Equipment	3,200	3,200	1,485
Contract Labor	423,223	423,223	402,725
Office Furniture and Equipment	38,255	-	-
General Liability Insurance	-	38,255	35,569
<b>Total Fire Department</b>	<b>5,158,326</b>	<b>5,158,326</b>	<b>5,014,526</b>
E.S.D.A.			
Part-Time Help	17,400	17,400	17,217
Social Security	1,331	1,331	1,317
Meal Allowance	300	300	-
Memberships	140	140	333
Training and Seminars	900	900	267
Travel	200	200	-
Office Supplies	200	200	-
Communication Supplies	400	400	-
Gasoline	700	700	262
Patrol Supplies	200	200	-
Telephone	1,300	1,300	1,075
Clothing Allowance	1,100	1,100	282
Utilities	1,800	1,800	2,154
General Supplies	400	400	11
Repairs and Maintenance - Vehicle	1,000	1,000	791

(This schedule is continued on the following pages.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)  
GENERAL FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Public Safety (Continued)			
E.S.D.A. (Continued)			
Equipment Rental	\$ 100	\$ 100	\$ -
Repairs and Maintenance - Other Equipment	6,100	6,100	4,700
Other Equipment	20,700	20,700	20,371
	<hr/>	<hr/>	<hr/>
Total E.S.D.A.	54,271	54,271	48,780
	<hr/>	<hr/>	<hr/>
Total Public Safety	13,708,397	13,730,698	13,298,929
	<hr/>	<hr/>	<hr/>
Highways and Streets			
Street and Sanitation			
Regular Wages	1,335,600	1,335,600	1,310,531
Overtime	194,000	194,000	139,492
Part-Time Help	10,000	10,000	3,178
Group Insurance	347,119	347,119	344,711
IMRF - City Portion	201,295	201,295	180,492
Social Security	117,779	117,779	104,726
Workers Compensation	100,000	100,000	100,000
Meal Allowance	2,200	2,200	475
Training and Seminars	3,000	3,000	2,556
Travel	200	200	69
Postage and Shipping	500	500	418
Office Supplies	2,000	2,000	941
Vehicle Supplies	60,000	60,000	76,419
Communication Supplies	700	700	1,360
Materials	100,000	100,000	94,853
Gasoline	92,000	92,000	52,376
Salt and De-Icers	330,000	324,900	231,367
Advertising	1,500	1,500	935
Telephone	6,000	6,000	5,847
Clothing Allowance	11,000	11,000	9,893
Food	700	700	780
Utilities	25,000	25,000	33,246
Safety Supplies	2,500	2,500	2,718
General Supplies	30,000	30,000	24,013
Other Equipment	23,500	28,600	29,535
Landfill Fees	9,000	9,000	9,127
Ornamental Supplies	17,000	17,000	23,354
Repairs and Maintenance - Vehicle	25,000	25,000	25,238

(This schedule is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)**  
**GENERAL FUND**

For the Year Ended December 31, 2015

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Highways and Streets (Continued)			
Street and Sanitation (Continued)			
Repairs and Maintenance - Building	\$ 30,000	\$ 30,000	\$ 23,788
Equipment Rental	2,000	2,000	1,638
Repairs and Maintenance - Other Equipment	20,000	20,000	18,061
Contract Labor	492,500	492,500	467,086
Contract Labor - Health Department	55,000	55,000	38,739
Contract Labor - Forestry Department	175,000	175,000	154,532
Capital Repairs	-	-	750
General Liability Insurance	50,063	50,063	27,483
Total Highways and Streets	3,872,156	3,872,156	3,540,727
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,439,540</b>	<b>\$ 23,487,953</b>	<b>\$ 21,885,546</b>

(See independent auditor's report.)

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

Motor Fuel Tax Fund - to account for state gasoline tax allocations restricted for local roadway program expenditures.

Foreign Fire Insurance Fund - to account for state allotment of charges assessed to insurance companies who insure out of state organizations that do business in the State of Illinois and is restricted for fire department related purposes under the control of the Foreign Fire Insurance Board.

Special Service Area #57 Fund - to account for the restricted tax levy for Special Service Area #57 - Batavia Main Street.

### **DEBT SERVICE FUND**

Debt Service Fund - to account for the resources restricted or assigned for the payment of principal and interest on the City's long-term debt obligations.

### **CAPITAL PROJECTS FUNDS**

Capital Projects Fund - to account for the resources assigned for the construction or acquisition of capital assets and other improvements except those financed by proprietary funds.

Tax Increment Financing #1 Fund - to account for the revenue and expenditures associated with the TIF #1 Redevelopment Projects. Financing is being provided by restricted incremental property taxes.

Tax Increment Financing #3 Fund - to account for the revenue and expenditures associated with the TIF #3 Redevelopment Projects. Financing is being provided by restricted incremental property taxes.

**CITY OF BATAVIA, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2015

	<b>Special Revenue</b>		
	<b>Motor Fuel Tax</b>	<b>Foreign Fire Insurance</b>	<b>Special Service Area #57</b>
<b>ASSETS</b>			
Cash and Investments	\$ 1,342,019	\$ 62,695	\$ -
Cash with Paying Agent	-	-	-
Receivables	-	-	-
Property Taxes	-	-	8,800
Accrued Interest	-	-	-
Other	-	55,108	-
Notes	-	-	-
Due from Other Governments	58,781	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,400,800</b>	<b>\$ 117,803</b>	<b>\$ 8,800</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Retainage Payable	-	-	-
Accrued Interest Payable	-	-	-
Due to Other Fund	-	-	-
Advances from Other Funds	-	-	-
Bonds Payable - Current	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Property Tax Revenue	-	-	8,800
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>8,800</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>8,800</b>
<b>FUND BALANCES</b>			
Restricted			
Maintenance of Roadways	1,400,800	-	-
Economic Development	-	-	-
Debt Service	-	-	-
Fire Purposes	-	117,803	-
Assigned			
Capital Projects	-	-	-
Unassigned	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>1,400,800</b>	<b>117,803</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,400,800</b>	<b>\$ 117,803</b>	<b>\$ 8,800</b>

Debt Service		Capital Projects		Total
Debt Service	Capital Projects	Tax Increment Financing #1	Tax Increment Financing #3	Nonmajor Governmental Funds
\$ 9,100	\$ 3,297,875	\$ 171,690	\$ 3,588	\$ 4,886,967
737,138	-	-	-	737,138
149,905	-	813,779	311,948	1,284,432
-	4,376	-	-	4,376
-	11,250	7,778	1,151	75,287
-	-	203,581	53,301	256,882
-	639,462	4,456	-	702,699
<b>\$ 896,143</b>	<b>\$ 3,952,963</b>	<b>\$ 1,201,284</b>	<b>\$ 369,988</b>	<b>\$ 7,947,781</b>
\$ -	\$ 234,877	\$ 68,479	\$ -	\$ 303,356
-	5,441	118,014	-	123,455
117,138	-	-	-	117,138
-	21,889	-	-	21,889
-	-	1,330,151	-	1,330,151
620,000	-	-	-	620,000
737,138	262,207	1,516,644	-	2,515,989
149,905	-	813,779	311,948	1,284,432
149,905	-	813,779	311,948	1,284,432
887,043	262,207	2,330,423	311,948	3,800,421
-	-	-	-	1,400,800
-	-	-	58,040	58,040
9,100	-	-	-	9,100
-	-	-	-	117,803
-	3,690,756	-	-	3,690,756
-	-	(1,129,139)	-	(1,129,139)
9,100	3,690,756	(1,129,139)	58,040	4,147,360
<b>\$ 896,143</b>	<b>\$ 3,952,963</b>	<b>\$ 1,201,284</b>	<b>\$ 369,988</b>	<b>\$ 7,947,781</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2015

	<b>Special Revenue</b>		
	<b>Motor Fuel Tax</b>	<b>Foreign Fire Insurance</b>	<b>Special Service Area #57</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ 55,108	\$ -
Intergovernmental	658,609	-	-
Charges for Services	-	-	-
Investment Income	676	138	-
Miscellaneous	-	104,364	-
<b>Total Revenues</b>	<b>659,285</b>	<b>159,610</b>	<b>-</b>
<b>EXPENDITURES</b>			
Current			
General Government	-	-	-
Public Safety	-	41,807	-
Capital Outlay	-	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>41,807</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>659,285</b>	<b>117,803</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	30,941	-	-
Transfers (Out)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>30,941</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>690,226</b>	<b>117,803</b>	<b>-</b>
<b>FUND BALANCES, JANUARY 1</b>	<b>710,574</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 31</b>	<b>\$ 1,400,800</b>	<b>\$ 117,803</b>	<b>\$ -</b>

<b>Debt Service</b>		<b>Capital Projects</b>		<b>Total</b>
<b>Debt Service</b>	<b>Capital Projects</b>	<b>Tax Increment Financing #1</b>	<b>Tax Increment Financing #3</b>	<b>Nonmajor Governmental Funds</b>
\$ 152,132	\$ -	\$ 761,556	\$ 295,796	\$ 1,264,592
-	659,651	53,844	1,788	1,373,892
-	49,517	-	-	49,517
-	5,866	40	8	6,728
-	-	-	-	104,364
152,132	715,034	815,440	297,592	2,799,093
-	-	140,978	2,000	142,978
-	-	-	-	41,807
-	2,473,856	2,697,586	526,900	5,698,342
620,000	-	-	-	620,000
234,275	-	-	-	234,275
854,275	2,473,856	2,838,564	528,900	6,737,402
(702,143)	(1,758,822)	(2,023,124)	(231,308)	(3,938,309)
703,450	625,000	-	-	1,359,391
-	(30,941)	-	-	(30,941)
703,450	594,059	-	-	1,328,450
1,307	(1,164,763)	(2,023,124)	(231,308)	(2,609,859)
7,793	4,855,519	893,985	289,348	6,757,219
\$ 9,100	\$ 3,690,756	\$ (1,129,139)	\$ 58,040	\$ 4,147,360

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MOTOR FUEL TAX FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
State Motor Fuel Tax	\$ 655,000	\$ 655,000	\$ 658,609
State Grants	1,563,094	1,563,094	-
Investment Income	750	750	676
	<hr/>		
Total Revenues	2,218,844	2,218,844	659,285
	<hr/>		
<b>EXPENDITURES</b>			
Current			
Highways and Streets			
Motor Fuel Tax Projects	1,693,094	-	-
	<hr/>		
Total Expenditures	1,693,094	-	-
	<hr/>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>525,750</b>	<b>2,218,844</b>	<b>659,285</b>
	<hr/>		
<b>OTHER FINANCING (USES)</b>			
Transfer In	-	30,941	30,941
	<hr/>		
Total Other Financing (Uses)	-	30,941	30,941
	<hr/>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 525,750</b>	<b>\$ 2,249,785</b>	<b>690,226</b>
	<hr/>		
<b>FUND BALANCE, JANUARY 1</b>			<b>710,574</b>
	<hr/>		
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 1,400,800</b>
	<hr/>		

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEBT SERVICE FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 150,826	\$ 150,826	\$ 152,132
Total Revenues	150,826	150,826	152,132
<b>EXPENDITURES</b>			
Debt Service			
Principal Retirement	620,000	620,000	620,000
Interest and Fiscal Charges	234,276	234,276	234,275
Total Expenditures	854,276	854,276	854,275
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(703,450)	(703,450)	(702,143)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	703,450	703,450	703,450
Total Other Financing Sources (Uses)	703,450	703,450	703,450
NET CHANGE IN FUND BALANCE	\$ -	\$ -	1,307
FUND BALANCE, JANUARY 1			7,793
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 9,100</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 151,026	\$ 241,426	\$ 659,651
Charges for Services	87,326	87,326	49,517
Interest	250	250	5,866
Miscellaneous	3,000	3,000	-
	<hr/>	<hr/>	<hr/>
Total Revenues	241,602	332,002	715,034
<b>EXPENDITURES</b>			
Capital Outlay	2,239,993	4,391,813	2,473,856
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,239,993	4,391,813	2,473,856
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<hr/>	<hr/>	<hr/>
	(1,998,391)	(4,059,811)	(1,758,822)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	625,000	647,600	625,000
Transfers (Out)	-	(53,541)	(30,941)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	625,000	594,059	594,059
<b>NET CHANGE IN FUND BALANCE</b>			
	<hr/>	<hr/>	<hr/>
	\$ (1,373,391)	\$ (3,465,752)	(1,164,763)
<b>FUND BALANCE, JANUARY 1</b>			
			<hr/>
			4,855,519
<b>FUND BALANCE, DECEMBER 31</b>			
			<hr/>
			\$ 3,690,756

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND**

For the Year Ended December 31, 2015

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CAPITAL OUTLAY</b>			
Engineering Fees - Deerpath Bridge Rehab	\$ -	\$ 113,000	\$ 21,706
Infrastructure Construction - Miscellaneous	113,643	113,643	39,819
Drainage Projects	320,740	324,715	149,447
Street Capital Projects	818,610	2,511,704	1,435,320
Vehicles	385,000	432,451	172,534
Fire	37,000	497,000	486,975
City Hall Improvements	565,000	399,300	168,055
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,239,993</b>	<b>\$ 4,391,813</b>	<b>\$ 2,473,856</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TAX INCREMENT FINANCING #1 FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property	\$ 732,000	\$ 732,000	\$ 761,556
Intergovernmental			
Grants	23,998	23,998	16,378
Other	91,293	91,293	37,466
Investment Income	50	50	40
	<hr/>	<hr/>	<hr/>
Total Revenues	847,341	847,341	815,440
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current			
General Government			
Contractual Services	224,500	224,500	140,978
Capital Outlay	2,558,935	2,558,935	2,697,586
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,783,435	2,783,435	2,838,564
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,936,094)	(1,936,094)	(2,023,124)
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Loan Proceeds	1,345,300	1,345,300	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	1,345,300	1,345,300	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (590,794)	\$ (590,794)	(2,023,124)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1			893,985
			<hr/>
<b>FUND BALANCE (DEFICIT), DECEMBER 31</b>			<b>\$ (1,129,139)</b>
			<hr/>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TAX INCREMENT FINANCING #3 FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property	\$ 297,885	\$ 297,885	\$ 295,796
Intergovernmental			
Reimbursements	-	-	1,788
Interest Income	-	-	8
	<hr/>	<hr/>	<hr/>
Total Revenues	297,885	297,885	297,592
<b>EXPENDITURES</b>			
Current			
General Government			
Contractual Services	-	-	2,000
Capital Outlay	595,000	595,000	526,900
	<hr/>	<hr/>	<hr/>
Total Expenditures	595,000	595,000	528,900
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ (297,115)</u></b>	<b><u>\$ (297,115)</u></b>	<b>(231,308)</b>
<b>FUND BALANCE, JANUARY 1</b>			<b><u>289,348</u></b>
<b>FUND BALANCE, DECEMBER 31</b>			<b><u><u>\$ 58,040</u></u></b>

(See independent auditor's report.)

## **MAJOR ENTERPRISE FUNDS**

Waterworks Fund - to account for revenues and expenses relative to the operation of the water utility.

Sewerage Fund - to account for revenues and expenses relative to the operation of the wastewater utility.

Electric Fund - to account for revenues and expenses relative to the operation of the electric utility.

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
WATERWORKS FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 4,544,934	\$ 4,544,934	\$ 4,429,707
Total Operating Revenues	4,544,934	4,544,934	4,429,707
<b>OPERATING EXPENSES</b>			
Administration	629,093	629,093	627,882
Operations	2,804,690	2,872,922	2,373,657
Total Operating Expenses	3,433,783	3,502,015	3,001,539
OPERATING INCOME BEFORE DEPRECIATION	1,111,151	1,042,919	1,428,168
Depreciation	-	-	1,001,184
OPERATING INCOME	1,111,151	1,042,919	426,984
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Income	8,500	8,500	12,696
Interest and Fiscal Charges	(210,914)	(210,914)	(187,939)
Total Non-Operating Revenues (Expenses)	(202,414)	(202,414)	(175,243)
CHANGE IN NET POSITION	\$ 908,737	\$ 840,505	251,741
NET POSITION, JANUARY 1			20,353,299
Change in Accounting Principle			(486,468)
NET POSITION, JANUARY 1, RESTATED			19,866,831
<b>NET POSITION, DECEMBER 31</b>			<b>\$ 20,118,572</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
WATERWORKS FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>ADMINISTRATION</b>			
General Expenses			
General Liability Insurance	\$ 43,910	\$ 43,910	\$ 37,171
Bad Debt Expense	8,000	8,000	13,528
General Support	439,398	439,398	439,398
Electric Support - Metering	137,785	137,785	137,785
<b>TOTAL ADMINISTRATION</b>	<b>\$ 629,093</b>	<b>\$ 629,093</b>	<b>\$ 627,882</b>
<b>OPERATIONS</b>			
Water Production			
Production Electricity	\$ 495,000	\$ 495,000	\$ 449,047
Telephone	8,000	8,000	10,265
Chemical Materials	135,000	135,000	140,626
Utilities	6,000	6,000	2,761
General Supplies	8,000	8,000	4,386
Other Equipment	10,000	10,000	4,775
Repairs and Maintenance - Building	10,000	10,000	5,760
Repairs and Maintenance - Other Equipment	195,000	247,742	203,863
Contract Labor	70,000	70,000	40,550
Total Water Production	937,000	989,742	862,033
Water Distribution			
Regular Wages	720,542	720,542	748,411
Overtime	104,100	104,100	101,268
Part-Time Help	8,200	8,200	-
Group Insurance	172,609	172,609	175,991
IMRF - City Portion	108,523	108,523	35,789
Social Security	63,712	63,712	61,340
Workers Compensation	20,000	20,000	20,000
Meal Allowance	300	300	573
Memberships	2,300	2,300	2,081
Training and Seminars	4,500	4,500	4,560
Travel	1,300	1,300	697
Resource Materials	1,000	1,000	579
Postage and Shipping	2,000	2,000	1,404
Office Supplies	1,500	1,500	1,377
Vehicle Supplies	6,800	6,800	10,514

(This schedule is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)**  
**WATERWORKS FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Water Distribution (Continued)			
Materials	\$ 12,500	\$ 12,500	\$ 13,835
Fuel	17,450	17,450	13,119
Clothing Allowance	5,800	5,800	5,396
Food	900	900	1,050
Utilities	9,500	9,500	10,778
General Supplies	15,000	15,000	14,629
Meters	100,000	100,000	83,949
Fire Hydrants	5,500	5,500	3,417
Other Equipment	5,000	5,000	1,045
Piping and Fitting	50,000	50,000	70,489
Landfill Fees	5,000	5,000	8,028
Repairs and Maintenance - Vehicle	3,800	3,800	7,184
Repairs and Maintenance - Building	30,000	30,000	20,862
Repairs and Maintenance - Other Equipment	3,000	3,000	3,157
Contract Labor	60,000	75,490	87,631
Julie System	2,000	2,000	2,001
<b>Total Water Distribution</b>	<b>1,542,836</b>	<b>1,558,326</b>	<b>1,511,154</b>
Water Improvements			
Contractual Services	1,095,000	1,095,000	811,372
Engineering Fees	115,000	115,000	65,720
Vehicles	35,000	35,000	43,524
<b>Total Water Improvements</b>	<b>1,245,000</b>	<b>1,245,000</b>	<b>920,616</b>
Less Non-Operating Items			
Capital Assets Capitalized	(920,146)	(920,146)	(920,146)
<b>Total Water Improvements</b>	<b>324,854</b>	<b>324,854</b>	<b>470</b>
<b>TOTAL OPERATIONS</b>	<b>\$ 2,804,690</b>	<b>\$ 2,872,922</b>	<b>\$ 2,373,657</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL  
SEWERAGE FUND

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 4,872,645	\$ 4,872,645	\$ 4,805,119
Total Operating Revenues	<u>4,872,645</u>	<u>4,872,645</u>	<u>4,805,119</u>
<b>OPERATING EXPENSES</b>			
Administration	636,879	636,879	636,502
Operations	5,298,124	5,425,350	2,212,412
Total Operating Expenses	<u>5,935,003</u>	<u>6,062,229</u>	<u>2,848,914</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,062,358)	(1,189,584)	1,956,205
Depreciation	-	-	<u>1,348,202</u>
OPERATING INCOME (LOSS)	<u>(1,062,358)</u>	<u>(1,189,584)</u>	<u>608,003</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Connection Fees	10,000	10,000	9,849
Investment Income	2,000	2,000	3,314
Debt Issuance	2,200,000	2,200,000	-
Interest and Fiscal Charges	(108,816)	(108,816)	(84,180)
Total Non-Operating Revenues (Expenses)	<u>2,103,184</u>	<u>2,103,184</u>	<u>(71,017)</u>
CHANGE IN NET POSITION	<u>\$ 1,040,826</u>	<u>\$ 913,600</u>	536,986
NET POSITION, JANUARY 1			23,218,174
Change in Accounting Principle			<u>(394,566)</u>
NET POSITION, JANUARY 1, RESTATED			<u>22,823,608</u>
<b>NET POSITION, DECEMBER 31</b>			<u><u>\$ 23,360,594</u></u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
SEWERAGE FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>ADMINISTRATION</b>			
General Expenses			
General Liability Insurance	\$ 43,910	\$ 43,910	\$ 37,171
Bad Debt Expense	8,400	8,400	14,762
General Support	446,784	446,784	446,784
Electric Support - Metering	137,785	137,785	137,785
<b>TOTAL ADMINISTRATION</b>	<b>\$ 636,879</b>	<b>\$ 636,879</b>	<b>\$ 636,502</b>
<b>OPERATIONS</b>			
Water Waste Treatment			
Regular Wages	\$ 516,924	\$ 516,924	\$ 529,596
Overtime	77,160	77,160	68,092
Part-Time Help	28,094	28,094	23,002
Group Insurance	128,315	128,315	129,153
IMRF - City Portion	78,181	78,181	26,104
Social Security	47,597	47,597	45,237
Workers Compensation	12,000	12,000	12,000
Membership	250	250	251
Training	2,500	2,500	1,543
Travel	1,300	1,300	32
Resource Materials	200	200	197
Office Supplies	700	700	780
Lab Supplies	7,000	7,000	6,725
Gasoline	7,000	7,000	4,828
Regulatory Fees	15,500	15,500	15,500
Telephone	59,550	59,550	63,430
Clothing Allowance	2,800	2,800	3,272
Chemicals	28,000	28,000	19,845
Utilities	531,706	531,706	498,532
Safety Supplies	1,500	1,500	1,382
General Supplies	3,000	3,000	4,403
Landfill Fees	120,350	120,350	118,233
Repairs and Maintenance - Vehicle	2,000	2,000	10,764
Repairs and Maintenance - Building	5,000	5,000	3,911
Repairs and Maintenance - Other Equipment	125,000	125,000	96,903
Contract Labor	35,000	35,000	62,196
<b>Total Waste Water Treatment</b>	<b>1,836,627</b>	<b>1,836,627</b>	<b>1,745,911</b>

(This schedule is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
SEWERAGE FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Sanitary Sewer Maintenance			
Regular Wages	\$ 82,000	\$ 82,000	\$ 78,171
Overtime	6,600	6,600	11,920
Group Insurance	17,904	17,904	19,042
IMRF - City Portion	11,660	11,660	3,680
Social Security	6,778	6,778	5,978
Training	300	300	-
Materials	6,500	6,500	584
Gasoline	3,500	3,500	2,049
Clothing Allowance	700	700	739
General Supplies	1,500	1,500	1,726
Meters	100,000	100,000	79,793
Other Equipment	5,000	5,000	-
Repairs and Maintenance - Vehicle	2,500	2,500	112
Repairs and Maintenance - Other Equipment	4,500	4,500	8,239
Contract Labor	20,000	20,000	22,694
Julie System	2,000	2,000	2,001
Capital Engineering	55,000	55,000	125,175
Sanitary Sewer Capital	450,000	595,086	267,183
	<hr/>	<hr/>	<hr/>
Total Sanitary Sewer Maintenance	776,442	921,528	629,086
	<hr/>	<hr/>	<hr/>
Less Non-Operating Items			
Capital Assets Capitalized	(244,737)	(244,737)	(244,737)
	<hr/>	<hr/>	<hr/>
Electrical Improvements			
Contract Labor	1,900,600	1,882,740	31,288
Engineering Fees	1,500,000	1,500,000	525,978
Vehicles	35,000	35,000	30,694
	<hr/>	<hr/>	<hr/>
Total Electrical Improvements	3,435,600	3,417,740	587,960
	<hr/>	<hr/>	<hr/>
Less Non-Operating Items			
Capital Assets Capitalized	(505,808)	(505,808)	(505,808)
	<hr/>	<hr/>	<hr/>
<b>TOTAL OPERATIONS</b>	<b>\$ 5,298,124</b>	<b>\$ 5,425,350</b>	<b>\$ 2,212,412</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
ELECTRIC FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 51,323,445	\$ 51,323,445	\$ 52,622,911
Total Operating Revenues	51,323,445	51,323,445	52,622,911
<b>OPERATING EXPENSES</b>			
Administration	672,706	647,706	331,459
Operations	47,641,086	47,681,354	43,616,127
Total Operating Expenses	48,313,792	48,329,060	43,947,586
OPERATING INCOME BEFORE DEPRECIATION	3,009,653	2,994,385	8,675,325
Depreciation	-	-	2,538,724
OPERATING INCOME	3,009,653	2,994,385	6,136,601
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Income	65,000	65,000	97,485
Loss on Disposal of Capital Assets	-	-	(57,824)
Interest and Fiscal Charges	(1,021,806)	(1,021,806)	(510,903)
Bond Issuance Costs	-	-	(600,128)
Total Non-Operating Revenues (Expenses)	(956,806)	(956,806)	(1,071,370)
CHANGE IN NET POSITION	\$ 2,052,847	\$ 2,037,579	5,065,231
NET POSITION, JANUARY 1			50,642,530
Change in Accounting Principle			(1,109,326)
NET POSITION, JANUARY 1, RESTATED			49,533,204
<b>NET POSITION, DECEMBER 31</b>			<b>\$ 54,598,435</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
ELECTRIC FUND**

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>ADMINISTRATION</b>			
Meter Reader/Tester			
Regular Wages	\$ 231,810	\$ 231,810	\$ 235,931
Overtime	8,700	8,700	7,805
Part-Time Help	88,000	88,000	83,605
Group Insurance	62,698	62,698	64,146
IMRF - City Portion	31,651	31,651	10,226
Social Security	25,131	25,131	23,805
Fuel for Vehicles	6,400	6,400	4,559
Telephone	1,000	1,000	894
Clothing Allowance	2,200	2,200	1,915
General Supplies	4,000	4,000	2,729
Repairs and Maintenance - Vehicles	500	500	505
Repairs and Maintenance - Field Equipment	5,000	5,000	5,161
Metering Vehicles	25,000	-	-
Water and Sewer Metering	(275,570)	(275,570)	(275,570)
Total Meter Reader/Tester	216,520	191,520	165,711
General Expenses			
General Liability Insurance	96,186	96,186	74,906
General Support	300,000	300,000	-
Bad Debt Expense	60,000	60,000	90,842
Total General Expenses	456,186	456,186	165,748
<b>TOTAL ADMINISTRATION</b>	<b>\$ 672,706</b>	<b>\$ 647,706</b>	<b>\$ 331,459</b>
<b>OPERATIONS</b>			
Purchase Power			
Purchase Power	\$ 13,842,807	\$ 13,842,807	\$ 11,919,600
PJM Interconnection	2,450,000	2,450,000	3,217,331
Ancillary Power Costs	125,000	125,000	182,669
State Utility Tax	1,475,000	1,475,000	1,477,111
NIMPA PP Capacity	25,347,825	25,347,825	24,912,972
Total Purchase Power	43,240,632	43,240,632	41,709,683
Electrical Distribution			
Regular Wages	1,595,000	1,595,000	1,474,216
Overtime	133,000	133,000	99,783
Part-Time Help	10,000	10,000	-
Group Insurance	281,281	281,281	277,970
IMRF - City Portion	227,405	227,405	60,743
Social Security	132,957	132,957	114,182
Workers Compensation	144,000	144,000	144,000
Memberships	31,500	31,500	29,964
Training and Seminars	13,500	13,500	1,661

(This schedule is continued on the following page.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
ELECTRIC FUND

For the Year Ended December 31, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Electrical Distribution (Continued)			
Postage and Shipping	\$ 2,000	\$ 2,000	\$ 2,857
Office Supplies	1,700	1,700	2,137
Vehicle Supplies	8,000	8,000	6,688
Communication Supplies	3,000	53,000	48,778
Materials	6,000	6,000	6,410
Gasoline	22,450	22,450	11,852
Advertising	-	-	83
Telephone	25,500	25,500	25,658
Clothing Allowance	12,500	12,500	10,509
Food	800	800	601
Utilities	45,000	45,000	46,500
Safety Supplies	5,000	5,000	6,435
General Supplies	135,000	135,000	116,259
Other Equipment	20,000	20,000	7,965
Landfill Fees	6,500	6,500	8,102
Repairs and Maintenance - Vehicle	10,000	10,000	16,682
Repairs and Maintenance - Building	30,000	30,000	20,107
Repairs and Maintenance - Distribution System	135,000	135,000	47,147
Repairs and Maintenance - Other Equipment	25,000	25,000	16,871
Contract Labor	227,900	218,168	148,225
Contract Labor - Forestry	135,000	135,000	174,133
Julie System	2,000	2,000	2,001
Obsolete Inventory	-	-	(38,779)
<b>Total Electrical Distribution</b>	<b>3,426,993</b>	<b>3,467,261</b>	<b>2,889,740</b>
Less Non-Operating Items			
Capital Assets Capitalized	(990,323)	(990,323)	(990,323)
Electrical Improvements			
General Supplies	450,000	450,000	180,845
Electric Meters	60,000	60,000	74,655
Wire and Cable	295,000	295,000	69,763
Electric Poles	215,000	215,000	23,595
Contract Labor	1,445,000	1,445,000	267,466
Vehicles	220,000	220,000	192,132
Transformers	165,000	165,000	84,787
<b>Total Electrical Improvements</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>893,243</b>
Less Non-Operating Items			
Capital Assets Capitalized	(886,216)	(886,216)	(886,216)
<b>TOTAL OPERATIONS</b>	<b>\$ 47,641,086</b>	<b>\$ 47,681,354</b>	<b>\$ 43,616,127</b>

(See independent auditor's report.)

## **INTERNAL SERVICE FUNDS**

Health Insurance Fund - to account for all costs associated with self-insurance risks for employee health, dental and life insurance.

Workers' Compensation Insurance Fund - to account for all costs associated with self-insurance risks for employee workers' compensation insurance.

**CITY OF BATAVIA, ILLINOIS**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS**

December 31, 2015

	<b>Health Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Total</b>
<b>CURRENT ASSETS</b>			
Cash and Investments	\$ 1,776,507	\$ 2,186,809	\$ 3,963,316
Receivables			
Accrued Interest	3,128	2,534	5,662
Prepaid Expenses	-	68,626	68,626
<b>Total Current Assets</b>	<b>1,779,635</b>	<b>2,257,969</b>	<b>4,037,604</b>
<b>Total Assets</b>	<b>1,779,635</b>	<b>2,257,969</b>	<b>4,037,604</b>
<b>CURRENT LIABILITIES</b>			
Accounts Payable	49	9	58
Claims Payable	562,871	277,555	840,426
<b>Total Current Liabilities</b>	<b>562,920</b>	<b>277,564</b>	<b>840,484</b>
<b>LONG-TERM LIABILITIES</b>			
Claims Reserve	-	537,758	537,758
<b>Total Liabilities</b>	<b>562,920</b>	<b>815,322</b>	<b>1,378,242</b>
<b>NET POSITION</b>			
Unrestricted	1,216,715	1,442,647	2,659,362
<b>TOTAL NET POSITION</b>	<b>\$ 1,216,715</b>	<b>\$ 1,442,647</b>	<b>\$ 2,659,362</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**COMBINING SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL  
INTERNAL SERVICE FUNDS**

For the Year Ended December 31, 2015

	<b>Health Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Total Internal Service</b>
<b>OPERATING REVENUES</b>			
Charges for Services			
Contributions	\$ 3,727,813	\$ 567,114	\$ 4,294,927
Total Operating Revenues	3,727,813	567,114	4,294,927
<b>OPERATING EXPENSES</b>			
Administration			
Contractual Services	117,697	12,000	129,697
Insurance			
Premiums	321,389	-	321,389
Claims	3,338,156	629,333	3,967,489
Contractual Services	175,188	-	175,188
Total Operating Expenses	3,952,430	641,333	4,593,763
OPERATING INCOME (LOSS)	(224,617)	(74,219)	(298,836)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Income	5,119	3,749	8,868
Total Non-Operating Revenues (Expenses)	5,119	3,749	8,868
CHANGE IN NET POSITION	(219,498)	(70,470)	(289,968)
NET POSITION, JANUARY 1	1,436,213	1,513,117	2,949,330
<b>NET POSITION, DECEMBER 31</b>	<b>\$ 1,216,715</b>	<b>\$ 1,442,647</b>	<b>\$ 2,659,362</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2015

	<b>Health Insurance</b>	<b>Workers' Compensation Insurance</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Interfund Services Transactions	\$ 2,973,964	\$ 567,114	\$ 3,541,078
Receipts from Others	851,220	-	851,220
Payments to Suppliers	(4,133,430)	(352,986)	(4,486,416)
Net Cash from Operating Activities	(308,246)	214,128	(94,118)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
None	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Sale of Investments	(511,765)	-	(511,765)
Interest Received on Investments	4,490	4,567	9,057
Net Cash from Investing Activities	(507,275)	4,567	(502,708)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(815,521)	218,695	(596,826)
CASH AND CASH EQUIVALENTS, JANUARY 1	1,329,785	1,220,404	2,550,189
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 514,264</b>	<b>\$ 1,439,099</b>	<b>\$ 1,953,363</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (224,617)	\$ (74,219)	\$ (298,836)
Adjustments to Reconcile Operating Income (Loss) to Net Cash From Operating Activities			
Changes in Assets and Liabilities			
Accounts Receivable	97,371	-	97,371
Prepaid Expenses	-	(8,154)	(8,154)
Accounts Payable	48	(454)	(406)
Claims Payable	(181,048)	199,971	18,923
Claims Reserve	-	96,984	96,984
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (308,246)</b>	<b>\$ 214,128</b>	<b>\$ (94,118)</b>
<b>CASH AND INVESTMENTS</b>			
Cash and Cash Equivalents	\$ 514,264	\$ 1,439,099	\$ 1,953,363
Investments	1,262,243	747,710	2,009,953
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 1,776,507</b>	<b>\$ 2,186,809</b>	<b>\$ 3,963,316</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL  
HEALTH INSURANCE FUND

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>OPERATING REVENUES</b>			
Charges for Services			
Employer Contributions	\$ 2,858,918	\$ 2,858,918	\$ 2,818,060
Employee Contributions	605,820	605,820	605,692
Non-Employee Insurance Contributions	172,894	172,894	148,157
Flex Contributions	130,000	130,000	155,904
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	3,767,632	3,767,632	3,727,813
	<hr/>	<hr/>	<hr/>
<b>OPERATING EXPENSES</b>			
Administration			
Contractual Services	135,000	135,000	117,697
Insurance			
Premiums	361,000	361,000	321,389
Claims	3,300,000	3,300,000	4,229,557
Insurance Reimbursements	(25,000)	(25,000)	(891,401)
Contractual Services	165,250	165,250	175,188
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	3,936,250	3,936,250	3,952,430
	<hr/>	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(168,618)	(168,618)	(224,617)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Income	4,000	4,000	5,119
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION	<u>\$ (164,618)</u>	<u>\$ (164,618)</u>	(219,498)
NET POSITION, JANUARY 1			<hr/> 1,436,213
<b>NET POSITION, DECEMBER 31</b>			<hr/> <b>\$ 1,216,715</b> <hr/>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
HEALTH INSURANCE FUND**

For the Year Ended December 31, 2015

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING EXPENSES</b>			
Administration			
Contractual Services	\$ 135,000	\$ 135,000	\$ 117,697
Insurance			
Premiums	361,000	361,000	321,389
Claims	3,300,000	3,300,000	4,229,557
Insurance Reimbursements	(25,000)	(25,000)	(891,401)
Contractual Services	165,250	165,250	175,188
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,936,250</b>	<b>\$ 3,936,250</b>	<b>\$ 3,952,430</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL  
WORKERS' COMPENSATION INSURANCE FUND**

For the Year Ended December 31, 2015

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 534,920	\$ 534,920	\$ 567,114
Total Operating Revenues	534,920	534,920	567,114
<b>OPERATING EXPENSES</b>			
Administration	13,250	13,250	12,000
Insurance Claims	608,400	608,400	629,333
Total Operating Expenses	621,650	621,650	641,333
OPERATING INCOME (LOSS)	(86,730)	(86,730)	(74,219)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment Income	1,000	1,000	3,749
CHANGE IN NET POSITION	\$ (85,730)	\$ (85,730)	(70,470)
NET POSITION, JANUARY 1			1,513,117
<b>NET POSITION, DECEMBER 31</b>			<b>\$ 1,442,647</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
WORKERS' COMPENSATION INSURANCE FUND**

For the Year Ended December 31, 2015

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING EXPENSES</b>			
Administration			
Contractual Services	\$ 13,250	\$ 13,250	\$ 12,000
Insurance			
Stop Loss Premium	80,000	80,000	67,134
Claims	528,400	528,400	562,199
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 621,650</b>	<b>\$ 621,650</b>	<b>\$ 641,333</b>

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

### **PENSION TRUST FUNDS**

Police Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the City based upon an annual actuarial valuation.

Firefighters' Pension Fund - to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire personnel at rates fixed by state statutes and by the City based upon an annual actuarial valuation.

### **AGENCY FUND**

Escrow Deposits Fund - to account for the refundable deposits held by the City to ensure the completion of public improvements by private developers.

**CITY OF BATAVIA, ILLINOIS**

**COMBINING STATEMENT OF PLAN NET POSITION  
PENSION TRUST FUNDS**

December 31, 2015

	<b>Pension Trust</b>		<b>Total</b>
	<b>Police Pension</b>	<b>Firefighters' Pension</b>	
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 8,665	\$ 320	\$ 8,985
Investments, at Fair Value			
Money Market Mutual Funds	341,194	167,285	508,479
U.S. Government and Agency Securities	4,549,687	4,985,319	9,535,006
Municipal Bonds	-	680,152	680,152
Insurance Company Contracts	-	2,588,350	2,588,350
Corporate Bonds and Notes	3,941,313	-	3,941,313
Domestic Corporate Equities	3,487,631	-	3,487,631
Equity Mutual Funds	13,181,246	5,832,029	19,013,275
Receivables			
Accrued Interest	56,694	26,509	83,203
Prepaid Expenses	795	266	1,061
<b>Total Assets</b>	<b>25,567,225</b>	<b>14,280,230</b>	<b>39,847,455</b>
<b>LIABILITIES</b>			
Accounts Payable	-	9,974	9,974
<b>Total Liabilities</b>	<b>-</b>	<b>9,974</b>	<b>9,974</b>
<b>NET POSITION RESTRICTED FOR PENSIONS</b>	<b>\$ 25,567,225</b>	<b>\$ 14,270,256</b>	<b>\$ 39,837,481</b>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION  
PENSION TRUST FUNDS**

For the Year Ended December 31, 2015

	<u>Pension Trust</u>		<u>Total</u>
	<u>Police Pension</u>	<u>Firefighters' Pension</u>	
<b>ADDITIONS</b>			
Contributions			
Employer Contributions	\$ 1,450,502	\$ 760,874	\$ 2,211,376
Employee Contributions	374,120	193,606	567,726
Total Contributions	<u>1,824,622</u>	<u>954,480</u>	<u>2,779,102</u>
Investment Income			
Net Depreciation in Fair Value of Investments	(1,489,787)	(265,047)	(1,754,834)
Interest	733,109	401,061	1,134,170
Total Investment Income	<u>(756,678)</u>	<u>136,014</u>	<u>(620,664)</u>
Less Investment Expense	<u>(152,410)</u>	<u>(34,673)</u>	<u>(187,083)</u>
Net Investment Income	<u>(909,088)</u>	<u>101,341</u>	<u>(807,747)</u>
Total Additions	<u>915,534</u>	<u>1,055,821</u>	<u>1,971,355</u>
<b>DEDUCTIONS</b>			
Pension Benefits	1,695,836	609,849	2,305,685
Administration	76,997	41,557	118,554
Total Deductions	<u>1,772,833</u>	<u>651,406</u>	<u>2,424,239</u>
NET INCREASE (DECREASE)	(857,299)	404,415	(452,884)
<b>NET POSITION RESTRICTED FOR PENSIONS</b>			
January 1	<u>26,424,524</u>	<u>13,865,841</u>	<u>40,290,365</u>
December 31	<u>\$ 25,567,225</u>	<u>\$ 14,270,256</u>	<u>\$ 39,837,481</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**ESCROW DEPOSIT FUND**

For the Year Ended December 31, 2015

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	<b>Balances</b>			<b>Balances</b>
	<b>January 1</b>	<b>Additions</b>	<b>Deletions</b>	<b>December 31</b>
<b>Escrow Deposit Fund</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 90,591	\$ 103,078	\$ 94,001	\$ 99,668
<b>TOTAL ASSETS</b>	<b>\$ 90,591</b>	<b>\$ 103,078</b>	<b>\$ 94,001</b>	<b>\$ 99,668</b>
<b>LIABILITIES</b>				
Deposits Payable	\$ 90,591	\$ 103,078	\$ 94,001	\$ 99,668
<b>TOTAL LIABILITIES</b>	<b>\$ 90,591</b>	<b>\$ 103,078</b>	<b>\$ 94,001</b>	<b>\$ 99,668</b>

(See independent auditor's report.)

## **SUPPLEMENTAL SCHEDULES**

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2012**

December 31, 2015

Date of Issue	February 7, 2012
Date of Maturity	January 1, 2025
Authorized Issue	\$1,530,000
Denomination of Notes	\$5,000
Interest Rates	2% to 3%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	U.S. Bank National Association

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	January 1	Amount	July 1	Amount
2016	\$ 120,000	\$ 29,625	\$ 149,625	2016	\$ 15,413	2016	\$ 14,212
2017	120,000	26,625	146,625	2017	14,213	2017	12,412
2018	120,000	23,025	143,025	2018	12,413	2018	10,612
2019	125,000	19,350	144,350	2019	10,613	2019	8,737
2020	125,000	16,225	141,225	2020	8,738	2020	7,487
2021	130,000	13,675	143,675	2021	7,488	2021	6,187
2022	130,000	10,913	140,913	2022	6,188	2022	4,725
2023	135,000	7,931	142,931	2023	4,725	2023	3,206
2024	135,000	4,809	139,809	2024	3,206	2024	1,603
2025	135,000	1,603	136,603	2025	1,603		
	<u>\$ 1,275,000</u>	<u>\$ 153,781</u>	<u>\$ 1,428,781</u>		<u>\$ 84,600</u>		<u>\$ 69,181</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2012A**

December 31, 2015

Date of Issue	July 24, 2012
Date of Maturity	January 1, 2026
Authorized Issue	\$7,150,000
Denomination of Notes	\$5,000
Interest Rates	2% to 4%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	U.S. Bank National Association

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	January 1	Amount	July 1	Amount
2016	\$ 500,000	\$ 193,450	\$ 693,450	2016	\$ 101,725	2016	\$ 91,725
2017	525,000	175,575	700,575	2017	91,725	2017	83,850
2018	540,000	159,600	699,600	2018	83,850	2018	75,750
2019	560,000	143,100	703,100	2019	75,750	2019	67,350
2020	575,000	126,075	701,075	2020	67,350	2020	58,725
2021	600,000	108,450	708,450	2021	58,725	2021	49,725
2022	620,000	90,150	710,150	2022	49,725	2022	40,425
2023	640,000	71,250	711,250	2023	40,425	2023	30,825
2024	660,000	51,750	711,750	2024	30,825	2024	20,925
2025	690,000	31,500	721,500	2025	20,925	2025	10,575
2026	705,000	10,575	715,575	2026	10,575		
	<u>\$ 6,615,000</u>	<u>\$ 1,161,475</u>	<u>\$ 7,776,475</u>		<u>\$ 631,600</u>		<u>\$ 529,875</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
TAXABLE GENERAL OBLIGATION ALTERNATE REVENUE BOND SERIES OF 2010**

December 31, 2015

Date of Issue	December 29, 2010
Date of Maturity	December 15, 2020
Authorized Issue	\$951,083
Denomination of Bonds	\$5,000
Interest Rates	1.15% to 4.80%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	U.S. Bank National Association

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	June 15	December 15	Amount	
2016	\$ 94,355	\$ 14,003	\$ 108,358	2016	\$ 7,002	2016	\$ 7,001
2017	97,751	11,829	109,580	2017	5,914	2017	5,915
2018	101,662	9,327	110,989	2018	4,664	2018	4,663
2019	106,084	9,496	115,580	2019	4,748	2019	4,748
2020	110,911	3,407	114,318	2020	1,703	2020	1,704
	<u>\$ 510,763</u>	<u>\$ 48,062</u>	<u>\$ 558,825</u>		<u>\$ 24,031</u>		<u>\$ 24,031</u>

The City has pledged sewer user charges for the payment of bond principal and interest.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
IEPA WATER SERIES OF 2004**

December 31, 2015

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Date of Issue	April 26, 2004
Date of Maturity	November 1, 2024
Authorized Issue	\$3,219,875
Interest Rates	2.5%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Illinois Environmental Protection Agency

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>Requirements</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 169,070	\$ 41,052	\$ 210,122
2017	173,323	36,799	210,122
2018	177,684	32,438	210,122
2019	182,154	27,968	210,122
2020	186,735	23,387	210,122
2021	191,433	18,689	210,122
2022	196,249	13,873	210,122
2023	201,186	8,936	210,122
2024	206,248	3,873	210,121
	<u>\$ 1,684,082</u>	<u>\$ 207,015</u>	<u>\$ 1,891,097</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
IEPA WATER SERIES OF 2005**

December 31, 2015

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Date of Issue	September 20, 2004
Date of Maturity	November 1, 2024
Authorized Issue	\$439,099
Interest Rates	2.5%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Illinois Environmental Protection Agency

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>Requirements</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 26,291	\$ 6,384	\$ 32,675
2017	26,952	5,722	32,674
2018	27,631	5,044	32,675
2019	28,326	4,349	32,675
2020	29,038	3,637	32,675
2021	29,769	2,906	32,675
2022	30,518	2,157	32,675
2023	31,285	1,390	32,675
2024	32,072	603	32,675
	<u>\$ 261,882</u>	<u>\$ 32,192</u>	<u>\$ 294,074</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
IEPA WATER SERIES OF 2006**

December 31, 2015

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Date of Issue	September 15, 2005
Date of Maturity	September 26, 2026
Authorized Issue	\$2,941,668
Interest Rates	2.5%
Interest Dates	March 26 and September 26
Principal Maturity Date	September 26, 2026
Payable at	Illinois Environmental Protection Agency

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>Requirements</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 146,331	\$ 44,796	\$ 191,127
2017	150,012	41,115	191,127
2018	153,787	37,340	191,127
2019	157,655	33,472	191,127
2020	161,621	29,506	191,127
2021	165,687	25,440	191,127
2022	169,855	21,272	191,127
2023	174,128	16,999	191,127
2024	178,508	12,619	191,127
2025	182,999	8,128	191,127
2026	187,602	3,525	191,127
	<u>\$ 1,828,185</u>	<u>\$ 274,212</u>	<u>\$ 2,102,397</u>

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
IEPA WATER SERIES OF 2006**

December 31, 2015

Date of Issue	August 29, 2005
Date of Maturity	September 26, 2026
Authorized Issue	\$1,519,805
Interest Rates	2.5%
Interest Dates	March 26 and September 26
Principal Maturity Date	September 26
Payable at	Illinois Environmental Protection Agency

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>Requirements</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 75,829	\$ 23,213	\$ 99,042
2017	77,737	21,305	99,042
2018	79,693	19,350	99,043
2019	81,697	17,345	99,042
2020	83,752	15,290	99,042
2021	85,859	13,183	99,042
2022	88,019	11,023	99,042
2023	90,233	8,809	99,042
2024	92,502	6,539	99,041
2025	94,830	4,213	99,043
2026	97,214	1,828	99,042
	<u>\$ 947,365</u>	<u>\$ 142,098</u>	<u>\$ 1,089,463</u>

(See independent auditor's report.)

**CITY OF BATAVIA ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BOND SERIES OF 2013**

December 31, 2015

Date of Issue	May 8, 2013
Date of Maturity	November 1, 2024
Authorized Issue	\$9,120,000
Denomination of Notes	\$5,000
Interest Rates	2.00% to 2.15%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	U.S. Bank National Association

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	May 1	Amount	November 1	Amount
2016	\$ 1,010,000	\$ 149,347	\$ 1,159,347	2016	\$ 74,674	2016	\$ 74,673
2017	1,030,000	129,147	1,159,147	2017	64,574	2017	64,573
2018	1,050,000	108,548	1,158,548	2018	54,274	2018	54,274
2019	1,070,000	87,547	1,157,547	2019	43,774	2019	43,773
2020	1,050,000	66,147	1,116,147	2020	33,074	2020	33,073
2021	355,000	45,148	400,148	2021	22,574	2021	22,574
2022	365,000	38,048	403,048	2022	19,024	2022	19,024
2023	370,000	30,200	400,200	2023	15,100	2023	15,100
2024	385,000	15,400	400,400	2024	7,700	2024	7,700
	<u>\$ 6,685,000</u>	<u>\$ 669,532</u>	<u>\$ 7,354,532</u>		<u>\$ 334,768</u>		<u>\$ 334,764</u>

(See independent auditor's report.)

**CITY OF BATAVIA ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION REFUNDING BONDS SERIES OF 2015 - ELECTRIC**

December 31, 2015

Date of Issue	December 29, 2015
Date of Maturity	January 1, 2037
Authorized Issue	\$22,570,000
Denomination of Notes	\$5,000
Interest Rates	3.0% to 3.5%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	The Bank of New York Mellon Trust Company

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	January 1	Amount	July 1	Amount
2016	\$ -	\$ 357,428	\$ 357,428	2016	\$ -	2016	\$ 357,428
2017	780,000	695,300	1,475,300	2017	353,500	2017	341,800
2018	805,000	671,525	1,476,525	2018	341,800	2018	329,725
2019	830,000	647,000	1,477,000	2019	329,725	2019	317,275
2020	855,000	621,725	1,476,725	2020	317,275	2020	304,450
2021	885,000	595,625	1,480,625	2021	304,450	2021	291,175
2022	910,000	568,700	1,478,700	2022	291,175	2022	277,525
2023	940,000	540,950	1,480,950	2023	277,525	2023	263,425
2024	965,000	512,375	1,477,375	2024	263,425	2024	248,950
2025	995,000	482,975	1,477,975	2025	248,950	2025	234,025
2026	1,025,000	452,675	1,477,675	2026	234,025	2026	218,650
2027	1,055,000	421,475	1,476,475	2027	218,650	2027	202,825
2028	1,085,000	389,375	1,474,375	2028	202,825	2028	186,550
2029	1,120,000	356,300	1,476,300	2029	186,550	2029	169,750
2030	1,155,000	321,453	1,476,453	2030	169,750	2030	151,703
2031	1,185,000	284,890	1,469,890	2031	151,703	2031	133,187
2032	1,225,000	246,469	1,471,469	2032	133,188	2032	113,281
2033	1,265,000	206,006	1,471,006	2033	113,281	2033	92,725
2034	1,310,000	164,162	1,474,162	2034	92,725	2034	71,437
2035	1,345,000	120,179	1,465,179	2035	71,438	2035	48,741
2036	1,395,000	73,941	1,468,941	2036	48,741	2036	25,200
2037	1,440,000	25,200	1,465,200	2037	25,200	2037	-
	<u>\$ 22,570,000</u>	<u>\$ 8,755,728</u>	<u>\$ 31,325,728</u>		<u>\$ 4,375,901</u>		<u>\$ 4,379,827</u>

(See independent auditor's report.)

## STATISTICAL SECTION

This part of the City of Batavia, Illinois' statistical comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	127-136
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	137-140
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	141-145
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	146-147
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	148-152

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

**CITY OF BATAVIA, ILLINOIS**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net Investment in Capital Assets	\$ 56,436,503	\$ 58,043,517	\$ 59,368,474	\$ 59,211,061
Restricted	2,725,514	4,144,776	3,898,823	4,849,006
Unrestricted (Deficit)	10,891,346	12,519,599	11,929,557	12,411,040
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 70,053,363</b>	<b>\$ 74,707,892</b>	<b>\$ 75,196,854</b>	<b>\$ 76,471,107</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net Investment in Capital Assets	\$ 52,291,412	\$ 57,578,542	\$ 58,492,879	\$ 59,128,513
Restricted	6,965,719	6,965,719	6,965,719	6,965,719
Unrestricted	17,858,940	16,722,298	17,353,828	16,820,949
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 77,116,071</b>	<b>\$ 81,266,559</b>	<b>\$ 82,812,426</b>	<b>\$ 82,915,181</b>
<b>PRIMARY GOVERNMENT</b>				
Net Investment in Capital Assets	\$ 108,727,915	\$ 115,622,059	\$ 117,861,353	\$ 118,339,574
Restricted	9,691,233	11,110,495	10,864,542	11,814,725
Unrestricted	28,750,286	29,241,897	29,283,385	29,231,989
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 147,169,434</b>	<b>\$ 155,974,451</b>	<b>\$ 158,009,280</b>	<b>\$ 159,386,288</b>

\*The City implemented GASB Statement No. 68 for the year ended December 31, 2015.

Data Source

Audited Financial Statements

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015*</b>
\$	61,702,711	\$ 71,424,001	\$ 72,676,714	\$ 75,247,631	\$ 73,172,595	\$ 75,743,052
	6,450,380	4,368,391	3,172,867	2,523,099	1,901,700	1,585,743
	13,273,254	15,556,352	17,671,347	19,376,473	23,321,872	(7,981,022)
\$	81,426,345	\$ 91,348,744	\$ 93,520,928	\$ 97,147,203	\$ 98,396,167	\$ 69,347,773
\$	61,371,996	\$ 61,475,226	\$ 61,674,302	\$ 63,949,289	\$ 64,009,361	\$ 65,724,774
	6,965,719	7,605,719	7,719,951	7,425,248	7,650,747	-
	19,039,131	21,151,336	24,279,154	21,245,987	22,553,895	32,352,827
\$	87,376,846	\$ 90,232,281	\$ 93,673,407	\$ 92,620,524	\$ 94,214,003	\$ 98,077,601
\$	123,074,707	\$ 132,899,227	\$ 134,351,016	\$ 139,196,920	\$ 137,181,956	\$ 141,467,826
	13,416,099	11,974,110	10,892,818	9,948,347	9,552,447	1,585,743
	32,312,385	36,707,688	41,950,501	40,622,460	45,875,767	24,371,805
\$	168,803,191	\$ 181,581,025	\$ 187,194,335	\$ 189,767,727	\$ 192,610,170	\$ 167,425,374

**CITY OF BATAVIA, ILLINOIS**

CHANGE IN NET POSITION

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>EXPENSES</b>				
Governmental Activities				
General Government	\$ 6,584,012	\$ 6,451,060	\$ 8,146,104	\$ 5,962,374
Public Safety	10,402,997	12,215,741	12,121,625	12,301,852
Highways and Streets	5,582,728	6,183,985	6,260,339	5,734,078
Interest on Long-Term Debt	753,633	684,256	645,989	616,057
Total Governmental Activities Expenses	<u>23,323,370</u>	<u>25,535,042</u>	<u>27,174,057</u>	<u>24,614,361</u>
Business-Type Activities				
Waterworks	3,966,794	4,254,129	4,396,820	4,138,840
Sewerage	4,203,810	4,470,801	4,208,916	4,138,139
Electric	26,008,557	31,961,842	34,045,301	38,272,324
Total Business-Type Activities Expenses	<u>34,179,161</u>	<u>40,686,772</u>	<u>42,651,037</u>	<u>46,549,303</u>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<u>\$ 57,502,531</u>	<u>\$ 66,221,814</u>	<u>\$ 69,825,094</u>	<u>\$ 71,163,664</u>
<b>PROGRAM REVENUES</b>				
Governmental Activities				
Charges for Services				
General Government	\$ 4,656,976	\$ 4,049,006	\$ 3,764,086	\$ 3,854,860
Public Safety	262,228	221,761	171,223	226,208
Highways and Streets	-	-	-	-
Operating Grants and Contributions	194,000	238,000	234,567	241,750
Capital Grants and Contributions	2,069,115	1,875,829	1,008,624	686,975
Total Governmental Activities Program Revenues	<u>7,182,319</u>	<u>6,384,596</u>	<u>5,178,500</u>	<u>5,009,793</u>
Business-Type Activities				
Charges for Services				
Waterworks	4,364,265	4,445,495	4,087,625	4,064,180
Sewerage	3,652,958	3,642,300	3,691,018	3,753,931
Electric	27,914,884	35,121,078	35,665,614	37,487,439
Operating Grants and Contributions	109,591	20,297	18,727	26,549
Capital Grants and Contributions	469,848	-	139,164	1,033,442
Total Business-Type Activities Program Revenues	<u>36,511,546</u>	<u>43,229,170</u>	<u>43,602,148</u>	<u>46,365,541</u>
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<u>\$ 43,693,865</u>	<u>\$ 49,613,766</u>	<u>\$ 48,780,648</u>	<u>\$ 51,375,334</u>
<b>NET (EXPENSE) REVENUE</b>				
Governmental Activities	\$ (16,141,051)	\$ (19,150,446)	\$ (21,995,557)	\$ (19,604,568)
Business-Type Activities	2,332,385	2,542,398	951,111	(183,762)
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE</b>	<u>\$ (13,808,666)</u>	<u>\$ (16,608,048)</u>	<u>\$ (21,044,446)</u>	<u>\$ (19,788,330)</u>

2010	2011	2012	2013	2014	2015
\$ 6,266,691	\$ 6,374,558	\$ 5,162,153	\$ 5,184,666	\$ 8,068,549	\$ 5,250,941
12,665,417	12,510,380	12,785,535	13,409,101	13,633,511	15,061,508
5,181,816	6,282,067	5,858,599	3,932,500	6,255,580	6,671,715
527,177	486,149	519,467	299,376	263,095	240,695
24,641,101	25,653,154	24,325,754	22,825,643	28,220,735	27,224,859
3,832,685	4,110,503	3,970,037	4,061,725	4,184,893	4,190,662
3,807,081	3,926,312	4,013,735	4,297,406	4,076,509	4,281,296
37,511,960	35,934,858	41,070,933	46,392,424	49,015,476	47,655,165
45,151,726	43,971,673	49,054,705	54,751,555	57,276,878	56,127,123
\$ 69,792,827	\$ 69,624,827	\$ 73,380,459	\$ 77,577,198	\$ 85,497,613	\$ 83,351,982
\$ 3,964,876	\$ 3,126,338	\$ 2,128,277	\$ 2,121,391	\$ 1,651,963	\$ 1,744,700
252,426	203,415	298,380	366,525	354,324	386,313
-	-	288,836	275,620	335,538	283,641
240,000	244,000	329,668	349,272	1,250,275	988,447
3,623,695	10,317,551	1,508,042	1,667,743	1,699,523	903,464
8,080,997	13,891,304	4,553,203	4,780,551	5,291,623	4,306,565
4,222,211	4,230,203	4,564,944	4,302,000	4,333,725	4,429,707
3,792,108	3,812,444	3,978,774	4,226,780	4,489,953	4,805,119
39,639,489	38,665,547	43,893,073	45,107,223	49,872,268	52,622,911
1,841,691	10,425	-	-	51,849	9,849
-	-	-	-	39,977	-
49,495,499	46,718,619	52,436,791	53,636,003	58,787,772	61,867,586
\$ 57,576,496	\$ 60,609,923	\$ 56,989,994	\$ 58,416,554	\$ 64,079,395	\$ 66,174,151
\$ (16,560,104)	\$ (11,761,850)	\$ (19,772,551)	\$ (18,045,092)	\$ (22,929,112)	\$ (22,918,294)
4,343,773	2,746,946	3,382,086	(1,115,552)	1,510,894	5,740,463
\$ (12,216,331)	\$ (9,014,904)	\$ (16,390,465)	\$ (19,160,644)	\$ (21,418,218)	\$ (17,177,831)

**CITY OF BATAVIA, ILLINOIS**

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>				
Governmental Activities				
Property Taxes	\$ 5,962,071	\$ 6,470,013	\$ 6,767,017	\$ 7,116,278
Sales Taxes	7,464,511	7,636,826	7,087,893	6,035,687
Utility Taxes	2,844,460	3,081,641	3,300,786	3,134,179
Income Tax	2,400,894	2,590,454	2,759,628	2,363,790
Replacement Tax	186,896	221,048	215,708	186,191
Other	68,180	455,311	89,736	164,237
Interest Income	1,057,465	1,042,689	427,370	127,908
Miscellaneous	1,449,075	2,186,492	1,815,544	1,729,656
Transfers	40,075	20,501	20,837	20,895
Total Governmental Activities	21,473,627	23,704,975	22,484,519	20,878,821
Business-Type Activities				
Interest Income	793,166	1,628,591	615,593	307,412
Miscellaneous	-	-	-	-
Transfers	(40,075)	(20,501)	(20,837)	(20,895)
Total Business-Type Activities	753,091	1,608,090	594,756	286,517
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 22,226,718</b>	<b>\$ 25,313,065</b>	<b>\$ 23,079,275</b>	<b>\$ 21,165,338</b>
<b>CHANGE IN NET POSITION</b>				
Governmental Activities	\$ 5,332,576	\$ 4,554,529	\$ 488,962	\$ 1,274,253
Business-Type Activities	3,085,476	4,150,488	1,545,867	102,755
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION</b>	<b>\$ 8,418,052</b>	<b>\$ 8,705,017</b>	<b>\$ 2,034,829</b>	<b>\$ 1,377,008</b>

Data Source

Audited Financial Statements

	2010	2011	2012	2013	2014	2015
\$	7,221,619	\$ 7,330,398	\$ 7,870,416	\$ 7,818,876	\$ 7,732,780	\$ 7,455,338
	6,223,857	6,441,947	6,735,334	7,116,025	8,460,087	10,411,666
	3,157,059	3,096,521	3,633,856	3,770,203	3,960,334	3,062,265
	2,307,602	2,408,189	2,309,103	2,511,557	2,466,515	2,816,223
	196,214	174,711	174,966	193,679	200,254	212,699
	213,396	123,602	-	-	-	-
	59,145	35,239	21,874	29,369	40,652	53,129
	2,115,848	2,073,642	244,123	231,658	645,950	423,627
	20,662	-	-	-	-	-
	21,515,402	21,684,249	20,989,672	21,671,367	23,506,572	24,434,947
	138,554	108,489	76,569	59,224	82,585	113,495
	-	-	7,337	3,445	-	-
	(20,662)	-	-	-	-	-
	117,892	108,489	83,906	62,669	82,585	113,495
\$	21,633,294	\$ 21,792,738	\$ 21,073,578	\$ 21,734,036	\$ 23,589,157	\$ 24,548,442
\$	4,955,298	\$ 9,922,399	\$ 1,217,121	\$ 3,626,275	\$ 577,460	\$ 1,516,653
	4,461,665	2,855,435	3,465,992	(1,052,883)	1,593,479	5,853,958
\$	9,416,963	\$ 12,777,834	\$ 4,683,113	\$ 2,573,392	\$ 2,170,939	\$ 7,370,611

**CITY OF BATAVIA, ILLINOIS**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>GENERAL FUND</b>				
Reserved	\$ 1,375,615	\$ 1,568,044	\$ 1,838,047	\$ 2,120,755
Unreserved	11,075,495	12,698,479	12,103,289	12,643,938
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 12,451,110</b>	<b>\$ 14,266,523</b>	<b>\$ 13,941,336</b>	<b>\$ 14,764,693</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Reserved	\$ 978,700	\$ 861,307	\$ 856,905	\$ 1,299,247
Unreserved, Reported in Capital Projects Funds	11,173,375	1,915,394	1,446,175	1,654,563
Restricted	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 12,152,075</b>	<b>\$ 2,776,701</b>	<b>\$ 2,303,080</b>	<b>\$ 2,953,810</b>

Note: The City implemented GASB Statement No. 54 for the year ended December 31, 2011.

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
\$ 2,678,753	\$ -	\$ -	\$ -	\$ -	\$ -
13,643,762	-	-	-	-	-
-	178,617	173,639	195,863	214,408	1,857,232
-	2,216,178	292,465	-	-	-
-	258,458	-	-	-	672,325
-	14,559,083	11,905,693	13,918,690	15,852,154	16,131,388
<u>\$ 16,322,515</u>	<u>\$ 17,212,336</u>	<u>\$ 12,371,797</u>	<u>\$ 14,114,553</u>	<u>\$ 16,066,562</u>	<u>\$ 18,660,945</u>
\$ 1,766,856	\$ -	\$ -	\$ -	\$ -	\$ -
2,188,377	-	-	-	-	-
-	1,896,032	2,880,402	2,523,099	1,901,700	1,585,743
-	2,184,199	2,781,395	2,962,504	4,855,519	3,690,756
-	-	-	-	-	(1,129,139)
<u>\$ 3,955,233</u>	<u>\$ 4,080,231</u>	<u>\$ 5,661,797</u>	<u>\$ 5,485,603</u>	<u>\$ 6,757,219</u>	<u>\$ 4,147,360</u>

**CITY OF BATAVIA, ILLINOIS**

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>REVENUES</b>				
Taxes	\$ 16,271,042	\$ 17,188,480	\$ 17,155,696	\$ 16,286,144
Intergovernmental	4,919,085	5,380,642	4,308,263	3,642,943
Licenses and Permits	481,697	380,021	263,420	196,493
Charges for Services	4,175,279	3,668,985	3,500,666	3,658,367
Fines and Forfeitures	262,228	221,761	171,223	226,208
Investment Income	1,057,465	1,042,689	427,370	127,908
Miscellaneous	1,449,075	2,186,492	1,815,544	1,729,656
<b>Total Revenues</b>	<b>28,615,871</b>	<b>30,069,070</b>	<b>27,642,182</b>	<b>25,867,719</b>
<b>EXPENDITURES</b>				
General Government	6,485,812	6,374,376	8,036,700	5,853,071
Public Safety	10,569,945	12,067,288	11,949,809	12,112,891
Highways and Streets	4,838,314	4,447,607	4,621,617	4,073,379
Capital Outlay	3,497,877	13,003,125	2,169,844	645,666
Debt Service				
Principal Retirement	1,304,300	1,071,650	1,036,350	659,875
Interest and Fiscal Charges	793,923	685,486	647,507	573,480
<b>Total Expenditures</b>	<b>27,490,171</b>	<b>37,649,532</b>	<b>28,461,827</b>	<b>23,918,362</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,125,700</b>	<b>(7,580,462)</b>	<b>(819,645)</b>	<b>1,949,357</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds on sale of assets	-	-	-	-
Debt Issuance	10,000,000	-	-	2,290,000
Debt Issuance Premium	-	-	-	-
Payment to Escrow Agent	-	-	-	(2,786,165)
Transfers In	1,831,980	3,866,520	2,905,770	2,340,580
Transfers (Out)	(1,791,905)	(3,846,019)	(2,884,933)	(2,319,685)
<b>Total Other Financing Sources (Uses)</b>	<b>10,040,075</b>	<b>20,501</b>	<b>20,837</b>	<b>(475,270)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 11,165,775</b>	<b>\$ (7,559,961)</b>	<b>\$ (798,808)</b>	<b>\$ 1,474,087</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>9.25%</b>	<b>6.98%</b>	<b>6.33%</b>	<b>5.59%</b>

<sup>1</sup> Prior to 2012, charges for services included contributions to the Health Insurance Fund and Workers' Compensation Fund. These were previously reported as part of the General Fund and now are reported as Internal Service Funds. In addition, prior to 2012, administrative support to the General Fund was reported as revenue and is now reported as a reduction in expenditures.

Data Source

Audited Financial Statements

	2010	2011	2012 <sup>1</sup>	2013	2014	2015
\$	16,602,505	\$ 16,868,866	\$ 17,829,676	\$ 18,256,432	\$ 19,644,372	\$ 20,405,085
	3,832,473	3,796,579	4,731,707	5,115,674	5,891,340	5,305,645
	445,039	246,606	234,069	230,775	307,924	323,692
	3,519,837	2,879,732	325,638	234,808	496,977	486,127
	252,426	203,415	186,264	249,773	218,276	213,437
	59,145	35,239	21,874	29,369	40,652	53,129
	2,115,818	2,073,642	2,213,647	2,279,836	2,007,124	1,785,288
	26,827,243	26,104,079	25,542,875	26,396,667	28,606,665	28,572,403
	6,162,236	5,483,040	4,998,429	4,861,193	6,971,605	5,188,868
	12,423,114	12,334,555	12,753,114	12,711,277	12,927,030	13,340,736
	3,614,205	4,292,210	3,048,391	3,302,998	3,631,969	3,540,727
	403,472	1,527,510	4,499,112	2,560,749	1,357,636	5,698,342
	1,157,225	965,000	1,035,000	1,100,000	910,000	620,000
	528,408	486,945	520,361	293,888	257,125	234,275
	24,288,660	25,089,260	26,854,407	24,830,105	26,055,365	28,622,948
	2,538,583	1,014,819	(1,311,532)	1,566,562	2,551,300	(50,545)
	-	-	-	-	672,325	35,069
	-	-	8,680,000	-	-	-
	-	-	414,439	-	-	-
	-	-	(8,926,746)	-	-	-
	2,362,518	2,109,938	3,498,631	1,853,989	3,454,603	1,359,391
	(2,341,856)	(2,109,938)	(3,498,631)	(1,853,989)	(3,454,603)	(1,359,391)
	20,662	-	167,693	-	672,325	35,069
\$	2,559,245	\$ 1,014,819	\$ (1,143,839)	\$ 1,566,562	\$ 3,223,625	\$ (15,476)
	7.85%	9.78%	6.67%	6.70%	4.60%	3.49%

**CITY OF BATAVIA, ILLINOIS**

**EQUALIZED ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Levy Years

<b>Levy Year</b>	<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Farm Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Total</b>	<b>Railroad</b>	<b>Total Assessed Value</b>	<b>Total Actual Value</b>	<b>Total Direct Tax Rate</b>
2005	2006	\$ 678,936,687	\$ 3,891,078	\$ 103,432,157	\$ 133,382,625	\$ 919,642,547	\$ 78,643	\$ 919,721,190	\$ 2,759,163,570	0.5748
2006	2007	738,200,411	6,071,624	117,181,180	140,512,163	1,001,965,378	84,309	1,002,049,687	3,006,149,061	0.5551
2007	2008	778,454,777	6,074,204	126,010,423	155,805,878	1,066,345,282	94,872	1,066,440,154	3,199,320,462	0.5416
2008	2009	805,260,627	5,356,121	131,481,073	164,271,286	1,106,369,107	109,180	1,106,478,287	3,319,434,861	0.5491
2009	2010	798,427,508	4,763,870	126,663,434	161,149,228	1,091,004,040	132,011	1,091,136,051	3,273,408,153	0.5594
2010	2011	764,707,767	269,482	124,426,791	164,235,277	1,053,639,317	145,143	1,053,784,460	3,161,353,380	0.5924
2011	2012	724,630,079	270,540	116,998,784	155,294,204	997,193,607	172,817	997,366,424	2,992,099,272	0.6720
2012	2013	686,768,933	273,176	114,323,380	155,237,111	956,602,600	185,049	956,787,649	2,870,362,947	0.6959
2013	2014	655,169,599	272,305	109,105,685	149,018,897	913,566,486	201,888	913,768,374	2,741,305,122	0.7318
2014	2015	639,050,717	280,794	111,697,101	149,447,763	900,476,375	204,270	900,680,645	2,702,041,935	0.7153

Data Source

Office of the County Assessor

**CITY OF BATAVIA, ILLINOIS**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Last Ten Levy Years

<b>LEVY YEAR FISCAL YEAR</b>	<b>2005 2006</b>	<b>2006 2007</b>	<b>2007 2008</b>	<b>2008 2009</b>	<b>2009 2010</b>	<b>2010 2011</b>	<b>2011 2012</b>	<b>2012 2013</b>	<b>2013 2014</b>	<b>2014 2015</b>
<b>DIRECT CITY RATE</b>										
Corporate	0.2147	0.2052	0.1947	0.1780	0.1785	0.1890	0.2433	0.2402	0.2426	0.2334
Bond and Interest	0.0525	0.0488	0.0457	0.0448	0.0444	0.0460	0.0490	0.0464	0.0518	0.0171
Police Pension	0.0845	0.0842	0.0859	0.0849	0.1093	0.1156	0.1272	0.1370	0.1485	0.1630
Fire Pension	0.0467	0.0429	0.0480	0.0558	0.0634	0.0662	0.0669	0.0685	0.0754	0.0855
IMRF	0.0326	0.0324	0.0299	0.0290	0.0293	0.0308	0.0326	0.0366	0.0383	0.0365
Fire Protection	0.0871	0.0838	0.0808	0.0875	0.0821	0.0699	0.0818	0.0836	0.0876	0.0899
Police Protection	0.0567	0.0547	0.0507	0.0532	0.0524	0.0749	0.0712	0.0836	0.0876	0.0899
Street and Bridge	-	0.0031	0.0059	0.0159	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-
City of Batavia	<u>0.5748</u>	<u>0.5551</u>	<u>0.5416</u>	<u>0.5491</u>	<u>0.5594</u>	<u>0.5924</u>	<u>0.6720</u>	<u>0.6959</u>	<u>0.7318</u>	<u>0.7153</u>
<b>OVERLAPPING RATES</b>										
Kane County	0.3367	0.3451	0.3321	0.3336	0.3398	0.3730	0.3990	0.4335	0.4623	0.4623
Kane County Forest Preserve District	0.1904	0.1747	0.1974	0.1932	0.1997	0.2201	0.2609	0.2710	0.3039	0.3039
Batavia Township	0.0808	0.0792	0.0770	0.0772	0.0720	0.0827	0.0886	0.0961	0.1002	0.1002
Batavia Township Road District	0.0405	0.0397	0.0386	0.0387	0.0392	0.0418	0.0447	0.0473	0.0494	0.0494
Batavia Park District	0.4226	0.4410	0.4389	0.4425	0.4521	0.4529	0.4875	0.5091	0.5228	0.5228
Batavia Library District	0.2850	0.2868	0.2611	0.2833	0.2881	0.3069	0.3289	0.3530	0.3762	0.3762
Batavia Library 1998 Bond District	0.0406	0.0390	0.0349	0.0124	0.0125	0.0089	0.0137	0.0026	0.0754	0.0754
Batavia Library 1999 Bond District	0.0330	0.0297	0.0487	0.0487	0.0498	0.0421	0.0459	0.0488	-	-
School District #101	4.7369	4.6989	4.6989	4.6986	4.6986	4.9033	5.7833	6.0860	6.3725	6.3725
Community College District #516	0.3933	0.3984	0.3950	0.3995	0.4043	0.4069	0.4709	0.5312	0.5807	0.5807
<b>TOTAL DIRECT AND OVERLAPPING TAX RATE</b>	<u>7.1346</u>	<u>7.0876</u>	<u>7.0642</u>	<u>7.0768</u>	<u>7.1155</u>	<u>7.4310</u>	<u>8.5954</u>	<u>9.0745</u>	<u>9.5752</u>	<u>9.5587</u>

Note: Rates are per \$100 of Assessed Value

Data Source

Office of the County Clerk

**CITY OF BATAVIA, ILLINOIS**

**PRINCIPAL PROPERTY TAXPAYERS**

December 31, 2015

<b>Taxpayers</b>	<b>2015 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>	<b>2006 Assessed Valuation</b>	<b>Rank</b>	<b>Percentage of Total Assessed Valuation</b>
ALDI, Inc.	\$ 12,588,982	1	1.38%	\$ 10,633,436	1	1.16%
Kir Batavia 051 LLC	8,570,784	2	0.94%	10,217,827	2	1.11%
Partylite Worldwide Inc.	5,810,850	3	0.64%	6,282,214	4	0.68%
Vista Investments Inc	5,535,355	4	0.61%	5,076,408	7	0.55%
Kirk Road LLC	5,469,955	5	0.60%	5,813,147	6	0.63%
Liberty Illinois LP	5,381,283	6	0.59%	6,796,087	3	0.74%
Walmart	5,282,924	7	0.58%	5,907,918	5	0.64%
Windmill Place Station	4,584,645	8	0.50%			
Holmstad	4,017,917	9	0.44%			
MB Fabyan Randall Plaza	3,845,976	10	0.42%	4,218,711	10	0.46%
Lorlyn of Batavia				4,343,166	8	0.47%
Pasan LLC & Mascot LLC				4,328,733	9	0.47%
<b>TOTAL</b>	<b>\$ 61,088,671</b>		<b>6.70%</b>	<b>\$ 63,617,647</b>		<b>6.91%</b>

Data Source

Office of the County Clerk

**CITY OF BATAVIA, ILLINOIS**

**PROPERTY TAX RATES, LEVIES AND COLLECTIONS**

Last Ten Levy Years

Levy Year	Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2005	2006	\$ 5,286,412	\$ 5,279,945	99.88%	N/A	\$ 5,279,945	99.88%
2006	2007	5,561,777	5,551,195	99.81%	N/A	5,551,195	99.81%
2007	2008	5,777,695	5,761,912	99.73%	N/A	5,761,912	99.73%
2008	2009	5,945,945	5,894,998	99.14%	N/A	5,894,998	99.14%
2009	2010	6,104,982	6,101,667	99.95%	N/A	6,101,667	99.95%
2010	2011	6,243,388	6,223,847	99.69%	N/A	6,223,847	99.69%
2011	2012	6,702,671	6,659,124	99.35%	N/A	6,659,124	99.35%
2012	2013	6,653,715	6,650,453	99.95%	N/A	6,650,453	99.95%
2013	2014	6,682,757	6,673,540	99.86%	N/A	6,673,540	99.86%
2014	2015	6,364,597	6,357,380	99.89%	N/A	6,357,380	99.89%

N/A - Currently Not Available

Data Source

Office of the County Clerk

**CITY OF BATAVIA, ILLINOIS**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Alternative Revenue Bonds	Installment Contracts	General Obligation Bonds	Alternative Revenue Bonds	Revenue Bonds/IEPA Loan			
2006	\$ 4,500,100	\$ 11,890,000	\$ 50,000	\$ 1,269,900	\$ -	\$ 52,230,425	\$ 69,940,425	10.08%	\$ 2,800
2007	4,103,450	10,845,000	-	971,550	-	50,958,778	66,878,778	9.64%	2,678
2008	3,692,100	10,220,000	-	657,900	-	49,414,003	63,984,003	9.22%	2,562
2009	3,252,225	9,550,000	-	332,775	-	47,393,907	60,528,907	8.62%	2,396
2010	2,795,000	8,850,000	-	-	-	45,313,315	56,958,315	5.67%	2,187
2011	2,430,000	8,250,000	-	-	864,831	43,261,041	54,805,872	5.46%	2,104
2012	9,794,439	1,055,000	-	-	778,800	41,397,462	53,025,701	5.28%	2,036
2013	9,339,631	425,000	-	8,960,946	691,479	30,591,072	50,008,128	4.98%	1,920
2014	8,844,823	-	-	7,950,709	602,281	29,563,790	46,961,603	4.68%	1,803
2015	8,215,015	-	-	29,770,385	510,763	4,721,514	43,217,677	4.30%	1,659

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

(1) See the schedule of Demographic and Economic Information for personal income and population data.

**CITY OF BATAVIA, ILLINOIS**

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Gross General Obligation Bonds</b>	<b>Debt Payable from Other Sources</b>	<b>Net General Obligation Bonds</b>	<b>Percentage of Actual Taxable Value of Property (1)</b>	<b>Per Capita (2)</b>
2006	\$ 5,770,000	\$ 863,351	\$ 4,906,649	0.534%	\$ 196
2007	5,373,350	740,727	4,632,623	0.462%	185
2008	4,663,650	733,665	3,929,985	0.369%	157
2009	3,910,125	1,173,288	2,736,837	0.247%	108
2010	3,127,775	1,643,470	1,484,305	0.136%	57
2011	2,430,000	1,776,877	653,123	0.062%	25
2012	9,794,439	37,596	9,756,843	0.978%	375
2013	18,300,577	16,326	18,284,251	1.911%	702
2014	16,795,532	7,793	16,787,739	1.864%	645
2015	37,985,400	9,100	37,976,300	4.217%	1,458

Note: Details regarding the City's outstanding debt can be found in the notes to financial statements.

(1) See Equalized Assessed Value and Actual Value of Taxable Property schedule for actual taxable value of property data.

(2) See Demographic and Economic Information for population data.

**CITY OF BATAVIA, ILLINOIS**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

December 31, 2015

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Percentage of Debt Applicable to the City<sup>1</sup></b>	<b>City's Share of Debt</b>
City of Batavia	\$ 8,215,015	100.00%	\$ 8,215,015
<b>Overlapping Debt</b>			
School District #101	81,530,934	79.60%	64,898,623
School District #304	141,268,694	7.65%	10,807,055
Community College District #516	90,497,619	10.97%	9,927,589
Kane County	50,358,308	7.38%	3,716,443
Kane County Forest Preserve District	176,035,000	7.38%	12,991,383
Batavia Park District	3,111,934	78.76%	2,450,959
Batavia Public Library District	3,578,700	83.45%	2,986,425
Geneva Park District	17,890,711	14.19%	2,538,692
Subtotal of Overlapping Debt	564,271,900		110,317,169
Total Direct and Overlapping Debt	\$ 572,486,915		\$ 118,532,184

<sup>1</sup> Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the City.

Data Source

Office of the County Clerk

**CITY OF BATAVIA, ILLINOIS**

**SCHEDULE OF LEGAL DEBT MARGIN**

December 31, 2015

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Under the 1970 Illinois Constitution, there is no legal limit for home rule municipalities except as set by the General Assembly.

**CITY OF BATAVIA, ILLINOIS**

**PLEDGED-REVENUE COVERAGE**

Last Ten Fiscal Years

<b>Waterworks Revenue Bonds</b>						
<b>Fiscal Year</b>	<b>Utility Service Charges</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Debt Service</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2006	\$ 4,364,265	\$ (2,696,307)	\$ 1,667,958	\$ 611,570	\$ 347,043	\$ 1.74
2007	4,445,495	(2,925,011)	1,520,484	1,086,108	352,332	1.06
2008	4,087,625	(3,030,622)	1,057,003	864,991	358,109	0.86
2009	4,064,180	(2,796,824)	1,267,356	941,364	338,710	0.99
2010	4,222,211	(2,518,005)	1,704,206	643,508	311,374	1.78
2011	4,230,203	(2,820,150)	1,410,053	659,697	282,693	1.50
2012	4,564,944	(2,747,879)	1,817,065	676,296	263,848	1.93
2013	4,302,000	(2,791,860)	1,510,140	689,470	260,658	1.59
2014	4,333,725	(2,978,958)	1,354,767	707,283	226,931	1.45
2015	4,429,707	(3,001,539)	1,428,168	722,276	205,061	1.54

<b>Sewerage Revenue Bonds</b>						
<b>Fiscal Year</b>	<b>Utility Service Charges</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Debt Service</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2006	\$ 3,652,958	\$ (2,540,459)	\$ 1,112,499	\$ 1,009,683	\$ 351,912	\$ 0.82
2007	3,642,300	(2,826,132)	816,168	1,041,215	320,837	0.60
2008	3,691,018	(2,594,942)	1,096,076	1,073,767	288,021	0.80
2009	3,753,931	(2,555,239)	1,198,692	1,107,380	254,200	0.88
2010	3,792,108	(2,259,134)	1,532,974	1,142,084	219,247	1.13
2011	3,812,444	(2,387,432)	1,425,012	1,087,577	204,030	1.10
2012	3,978,774	(2,555,644)	1,423,130	958,314	172,582	1.26
2013	4,226,780	(2,799,203)	1,427,577	727,294	134,536	1.66
2014	4,489,953	(2,646,648)	1,843,305	754,198	114,702	2.12
2015	4,805,119	(2,848,914)	1,956,205	766,518	105,596	2.24

<b>Electric Revenue Bonds</b>						
<b>Fiscal Year</b>	<b>Utility Service Charges</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Debt Service</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2006	\$ 27,914,884	\$ (24,456,744)	\$ 3,458,140	\$ -	\$ 221,864	\$ 15.59
2007	35,121,078	(29,729,951)	5,391,127	-	1,139,405	4.73
2008	35,665,614	(31,721,268)	3,944,346	-	1,139,405	3.46
2009	37,487,439	(35,011,559)	2,475,880	285,000	1,129,805	1.75
2010	39,639,489	(33,674,284)	5,965,205	295,000	1,119,479	4.22
2011	38,665,547	(32,472,683)	6,192,864	305,000	1,108,805	4.38
2012	43,893,073	(37,658,329)	6,234,744	315,000	1,097,406	4.41
2013*	46,114,133	(43,158,537)	2,955,596	605,000	1,073,205	1.76
2014	49,872,268	(45,224,156)	4,648,112	630,000	1,073,005	2.73
2015	52,622,911	(43,947,586)	8,675,325	655,000	1,034,906	5.13

Note: Details of the City's outstanding debt can be found in the notes to financial statements.

\* Utility service charges include revenues from the Rate Stabilization Fund for the purposes of calculating debt service coverage as authorized in Ordinance 06-47 and Resolution 09-95-R.

# CITY OF BATAVIA, ILLINOIS

## DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2006	24,978	\$ 693,963,774	\$ 27,783	3.00%
2007	24,978	693,963,774	27,783	3.50%
2008	24,978	693,963,774	27,783	4.90%
2009	25,264	701,909,712	27,783	8.70%
2010	26,045	1,004,425,425	38,565	9.50%
2011	26,045	1,004,425,425	38,565	8.30%
2012	26,045	1,004,425,425	38,565	7.80%
2013	26,045	1,004,425,425	38,565	7.40%
2014	26,045	1,004,425,425	38,565	6.10%
2015	26,045	1,004,425,425	38,565	5.00%

Data Source

U.S. Census Bureau

**CITY OF BATAVIA, ILLINOIS**

**PRINCIPAL EMPLOYERS**

Current Year and Nine Years Ago

<b>Employer</b>	<b>2015</b>			<b>2006</b>		
	<b>Rank</b>	<b>Employees</b>	<b>% of Total City Employment</b>	<b>Rank</b>	<b>Employees</b>	<b>% of Total City Employment</b>
Suncast Corporation	1	800	5.88%	1	450	3.09%
Unit School District #101	2	670	4.93%	2	400	2.74%
Aldi, Inc	3	500	3.68%	9	200	1.37%
Agco Corporation	4	365	2.68%	3	425	2.92%
Power Packaging	5	300	2.21%	6	250	1.72%
Wal-Mart	6	300	2.21%	5	300	2.06%
HOBi International	7	225	1.65%			
VRW Scientific	8	221	1.63%	8	250	1.72%
Eagle Concrete	9	200	1.47%	4	300	2.06%
Partylite	10	165	1.21%			
Jewel Food Stores				10	200	1.37%
Sealy Matress				7	250	1.72%
		<u>3,746</u>	<u>27.55%</u>		<u>3,025</u>	<u>20.77%</u>

Data Source

U.S. Census Bureau

**CITY OF BATAVIA, ILLINOIS**

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES**

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>GENERAL GOVERNMENT</b>										
Administration	12	13	13	13	12	11	7	7	8	8
Finance	10	10	9	8	7	7	10	10	10	10
Building and Zoning	15	15	15	13	12	12	12	12	12	12
<b>PUBLIC SAFETY</b>										
Police										
Officers	45	45	45	43	40	40	40	40	40	40
Civilians	7	7	7	6	5	8	8	8	8	8
Fire										
Firefighters and Officers	24	24	24	24	22	22	23	23	23	23
Civilians	1	1	1	1	1	1	1	1	1	1
<b>HIGHWAY AND STREETS</b>	23	23	23	21	20	19	18	18	18	19
<b>WATERWORKS</b>	10	10	10	10	10	10	10	10	10	10
<b>SEWERAGE</b>	8	8	8	7	7	6	6	6	7	7
<b>ELECTRIC</b>	22	23	23	21	22	20	18	18	18	18
<b>TOTAL</b>	<b>177</b>	<b>179</b>	<b>178</b>	<b>167</b>	<b>158</b>	<b>156</b>	<b>153</b>	<b>153</b>	<b>155</b>	<b>156</b>

Data Source

Various City Departments

**CITY OF BATAVIA, ILLINOIS**

**OPERATING INDICATORS**

Last Ten Fiscal Years

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<b>Function/Program</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>GENERAL GOVERNMENT</b>				
Tobacco Licenses	25	24	27	27
Liquor Licenses	43	40	39	38
<b>PUBLIC SAFETY</b>				
Police				
Part I Crimes	638	687	701	708
Part II Crimes	2,005	1,608	2,018	2,359
Parking Violations	2,467	2,143	1,928	3,583
Traffic Violations	4,718	3,473	2,162	4,327
Fire				
Emergency Responses	3,146	3,242	3,378	3,139
Fires Extinguished	112	115	125	80
Inspections	595	605	800	946
<b>HIGHWAYS AND STREETS</b>				
Parkway Trees Planted	433	243	189	182
Leaves Collected (Cubic Yards)	7,594	8,115	9,557	9,898
Street Resurfacing (Miles)	5	5	5	5
<b>WATERWORKS</b>				
Number of Metered Accounts	9,177	9,228	9,244	9,235
Number of Hydrants Flushed/Inspected	1,580	1,600	1,615	1,625
New Connections	110	51	3	6
Water Average Daily Consumption (Millions of Gallons)	2,989	3,010	3,000	3,000
<b>SEWERAGE</b>				
Number of Metered Accounts	9,001	9,201	9,218	9,149
Average Daily Sewage Treatment (Millions of Gallons)	3,703	3,335	3,900	3,700
<b>ELECTRIC</b>				
Number of Metered Accounts	9,456	9,458	10,801	10,764
MW Hours Sold	417,738	427,247	416,339	400,319

Data Source

Various City Departments

2010	2011	2012	2013	2014	2015
27	24	26	26	26	26
39	38	40	40	40	45
557	475	518	374	416	380
1,349	1,471	1,670	1,731	1,456	1,393
2,476	1,822	1,941	3,011	2,528	1,691
3,934	2,596	2,859	2,932	3,159	3,138
3,289	3,264	3,458	3,539	3,682	3,808
82	116	95	83	93	73
1,233	1,013	986	925	882	916
138	135	212	212	149	150
7,684	8,495	7,585	8,562	7,912	8,341
2	3	3	3	3	3
9,241	9,254	9,275	9,290	9,298	9,313
1,625	1,600	1,950	1,975	1,975	2,000
6	7	10	14	14	15
2,950	2,799	2,710	2,500	2,600	2,300
9,168	9,137	9,092	9,104	9,115	9,277
3,748	3,690	2,900	3,400	3,500	3,810
10,761	10,813	10,844	10,866	10,877	10,861
428,299	462,899	493,478	451,181	490,693	494,328

**CITY OF BATAVIA, ILLINOIS**

**CAPITAL ASSET STATISTICS**

Last Ten Fiscal Years

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<b>Function/Program</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>PUBLIC SAFETY</b>				
Police				
Stations	1	1	1	1
Area Patrols	1	1	1	1
Patrol Units	13	13	13	14
Fire				
Fire Stations	2	2	2	2
Fire Engines	6	6	6	6
<b>PUBLIC WORKS</b>				
Urban Street Miles	106	106	106	106
Rural Street Miles	7	7	7	7
Total Street Miles	<u>113</u>	<u>113</u>	<u>113</u>	<u>113</u>
<b>WATERWORKS</b>				
Water Mains (Miles)	116	116	116	116
Fire Hydrants	1,600	1,600	1,600	1,600
<b>SEWERAGE</b>				
Sanitary Sewers (Miles)	124	126	126	126
Storm Sewers (Miles)	108	108	108	108
<b>ELECTRIC</b>				
Over Head (Percentage)	43%	45%	45%	45%
Substations	5	7	7	7

Data Source

Various City Departments

<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
1	1	1	1	1	1
1	1	1	1	1	1
13	13	13	13	13	13
2	2	2	2	2	2
6	6	6	6	6	6
106	107	107	107	107	107
7	7	7	7	7	7
113	114	114	114	114	114
116	160	160	160	160	160
1,600	1,600	1,600	1,600	1,600	1,600
126	126	126	126	126	126
108	108	108	108	108	108
45%	45%	45%	45%	45%	45%
7	7	7	6	6	6

## **COMPLIANCE SECTION**



630.566.8400 // [www.sikich.com](http://www.sikich.com)

1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

Certified Public Accountants & Advisors  
*Members of American Institute of Certified Public Accountants*

## REPORT OF INDEPENDENT ACCOUNTANT'S ON COMPLIANCE

The Honorable Mayor  
Members of the City Council  
City of Batavia, Illinois

We have examined management's assertion that the City of Batavia, Illinois (the City), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2015. As discussed in that representation letter, management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with statutory requirements.

In our opinion, management's assertion that the City of Batavia, Illinois complied with the aforementioned requirements for the year ended December 31, 2015, is fairly stated in all material respects.

This report is intended solely for the information and use of the City Council, management of the City, the joint review board and the Illinois State Comptroller's Office. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads 'Sikich LLP'.

Naperville, Illinois  
May 26, 2016

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
**ANNUAL FINANCIAL REPORT**

For the Year Ended  
December 31, 2015



**CITY OF BATAVIA, ILLINOIS  
FIREFIGHTERS' PENSION FUND  
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## INDEPENDENT AUDITOR'S REPORT

The Honorable President  
Members of the Board of Trustees  
of the Firefighters' Pension Fund  
City of Batavia, Illinois

We have audited the basic financial statements of the Firefighters' Pension Fund (the Fund), a fiduciary fund of the City of Batavia, Illinois (the City) as of December 31, 2015 and for the year then ended and the related notes to financial statements, which collectively comprise the Fund's basic financial statements as listed in the accompanying table of contents.

### **Management's Responsibility for the Financial Statements**

Management of the Fund is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the fiduciary net position of the Firefighters' Pension Fund of the City of Batavia, Illinois, as of December 31, 2015, and the changes in fiduciary net position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1A, these financial statements present only the Fund are not intended to present fairly the financial position of the City of Batavia, Illinois, as of December 31, 2015, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

The Fund has not presented a Management's Discussion and Analysis as required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Required Supplementary Information*

In addition, accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Fund's basic financial statements as a whole. The supplemental data is presented for purposes of additional analysis and are not a required part of the basic financial statements of the Fund. The supplemental data has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Naperville, Illinois  
May 26, 2016



## **BASIC FINANCIAL STATEMENTS**

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

**STATEMENT OF FIDUCIARY NET POSITION**

December 31, 2015

---

<b>ASSETS</b>	
Cash and Short-Term Investments	\$ 320
Investments, at Fair Value	
Money Market Mutual Funds	167,285
U.S. Government and Agency Securities	4,985,319
Municipal Bonds	680,152
Insurance Company Contracts	2,588,350
Equity Mutual Funds	5,832,029
Accrued Interest	26,509
Prepaid Expense	266
	<hr/>
Total Assets	14,280,230
	<hr/>
<b>LIABILITIES</b>	
Accounts Payable	9,974
	<hr/>
Total Liabilities	9,974
	<hr/>
<b>PLAN NET POSITION RESTRICTED FOR PENSION BENEFITS</b>	<u><u>\$ 14,270,256</u></u>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

For the Year Ended December 31, 2015

---

**ADDITIONS**

Contributions

Employer Contributions	\$ 760,874
Plan Members Contributions	<u>193,606</u>

Total Contributions	<u>954,480</u>
---------------------	----------------

Investment Income

Net Depreciation in Fair Value of Investments	(265,047)
Interest	<u>401,061</u>

Total Investment Income	136,014
-------------------------	---------

Less Investment Expense	<u>(34,673)</u>
-------------------------	-----------------

Net Investment Income	<u>101,341</u>
-----------------------	----------------

Total Additions	<u>1,055,821</u>
-----------------	------------------

**DEDUCTIONS**

Pension Benefits and Refunds	609,849
Administrative Expenses	<u>41,557</u>

Total Deductions	<u>651,406</u>
------------------	----------------

NET INCREASE	404,415
--------------	---------

**NET POSITION RESTRICTED  
FOR PENSION BENEFITS**

January 1	<u>13,865,841</u>
-----------	-------------------

December 31	<u><u>\$ 14,270,256</u></u>
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See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2015

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Firefighters' Pension Fund (the Fund) of the City of Batavia, Illinois (the City), have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below.

**A. Reporting Entity**

The Fund is a fiduciary fund of the City pursuant to GASB Statement No. 61.

**B. Fund Accounting**

The Fund uses one fund to report on its fiduciary net position and the changes in its fiduciary net position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The fund is classified in this report in the fiduciary fund category.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the City. When pension plan assets are held under the terms of a formal trust agreement, a pension trust fund is used.

**C. Basis of Accounting**

The Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of this fund are included on the statement of fiduciary net position. Pension trust fund operating statements present increases (e.g., additions) and decreases (e.g., deductions) in net position restricted for pension benefits.

The accrual basis of accounting is utilized by the pension trust fund. Under this method, additions are recorded when earned and deductions are recorded at the time the liabilities are incurred.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Investments

Investment purchases are recorded as of the trade date. Investments are stated at fair value at December 31, 2015 for both reporting and actuarial purposes. Securities traded on national exchanges are at the last reported sale price.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. PLAN DESCRIPTION**

A. Plan Administration

Firefighter sworn personnel are covered by the Fund, a single-employer defined benefit pension plan sponsored by the City. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The City accounts for the Firefighters' Pension Plan as a pension trust fund.

The Fund is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

B. Plan Membership

At December 31, 2015, the measurement date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	11
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	<u>23</u>
<b>TOTAL</b>	<b><u><u>36</u></u></b>

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**2. PLAN DESCRIPTION (Continued)**

C. Benefits Provided

The following is a summary of benefits of the Fund as provided for in Illinois Compiled Statutes (ILCS):

The Fund provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to  $\frac{1}{2}$  of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}\%$  for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or  $\frac{1}{2}$  of the change in the Consumer Price Index for the preceding calendar year.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. PLAN DESCRIPTION (Continued)**

D. Contributions

Employees are required by ILCS to contribute 9.455% of their base salary to the Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the Fund, as actuarially determined by an enrolled actuary. Effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. However, the City contributes based on the entry-age normal actuarial cost method that will result in the funding of 100% of the past service cost by the year 2040. For the year ended December 31, 2015, the City's contribution was 33.40% of covered payroll.

**3. INVESTMENTS**

The deposits and investments of the Fund are held separately from those of the City and are under the control of the Fund's Board of Trustees.

A. Investment Policy

ILCS limit the Fund's investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund's investment policy authorizes the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment-grade corporate bonds and Illinois Funds. The Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds, corporate equity and corporate debt securities and real estate investment trusts. During the year, the following changes to the investment policy were approved by the Board of Trustees: target allocations across asset classes were adjusted.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

---

**3. INVESTMENTS (Continued)**

A. Investment Policy (Continued)

The Fund's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.0%	0.0%
Large Cap Domestic Equity	38.5%	6.9%
Small Cap Domestic Equity	11.0%	9.0%
International Equity	5.5%	7.1%
Fixed Income	45.0%	2.1%

ILCS limit the Fund's investments in equities, mutual funds and variable annuities to 65%. However, the Fund has limited this to 50%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in November 2014, in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation of 3.2%) were developed for each major assets class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2015 are listed in the table above.

B. Concentrations

Investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of Fund's investments as of December 31, 2015 are as follows:

	Investment Amount	% of Assets
Sun Life Insurance Contract	\$ 793,825	5.6%
T Rowe Price Growth Fund	1,355,546	9.5%
Vanguard 500 Index Fund	1,361,891	9.6%

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**3. INVESTMENTS (Continued)**

C. Rate of Return

For the year ended December 31, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.73%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

D. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires all bank balances to be covered by federal depository insurance. Flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

E. Interest Rate Risk

The following table presents the investments and maturities of the Fund's fixed income securities as of December 31, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Municipal Bonds	\$ 680,152	\$ 176,988	\$ 177,553	\$ 254,324	\$ 71,287
U.S. Treasuries	789,906	-	535,806	254,100	-
U.S. Agencies	4,195,413	70,335	1,373,026	2,396,272	355,780
<b>TOTAL</b>	<b>\$ 5,665,471</b>	<b>\$ 247,323</b>	<b>\$ 2,086,385</b>	<b>\$ 2,904,696</b>	<b>\$ 427,067</b>

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

F. Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government and interest bearing bonds of local governments in the State of Illinois. The U.S. agencies are rated AA+ by Standard and Poor's. The Fund's municipal bonds are also exposed to credit risk and are rated between AA+ and A by Moody's and between Aa1 and A3 by Standard and Poor's.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**3. INVESTMENTS (Continued)**

G. Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

**4. PENSION LIABILITY OF THE CITY**

A. Net Pension Liability

The components of the net pension liability of the Firefighters' Pension Plan as of December 31, 2015 were as follows:

Total Pension Liability	\$ 21,038,069
Plan Fiduciary Net Position	14,270,256
City's Net Pension Liability	6,767,813
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	67.8%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios on page 14 of the required supplementary information for additional information related to the funded status of the Fund.

B. Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2015 using the following actuarial methods and assumptions.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**4. PENSION LIABILITY OF THE CITY (Continued)**

B. Actuarial Assumptions (Continued)

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Interest Rate (Net of Expenses)	7.00%
Cost of Living Adjustments	Tier 1 - 3.00% Tier 2 - 2.00%
Asset Valuation Method	Market

Mortality rates were based on the actuary's 2016 Illinois Firefighters Mortality Rates table. The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study conducted by the actuary in 2016.

C. Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projects benefit payments to determine the total pension liability.

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**4. PENSION LIABILITY OF THE CITY (Continued)**

D. Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 9,989,231	\$ 6,767,813	\$ 4,130,730

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS

December 31, 2015

	<u>2014</u>	<u>2015</u>
<b>TOTAL PENSION LIABILITY</b>		
Service Cost	\$ 606,785	\$ 507,663
Interest	1,281,957	1,406,713
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(256,620)	(799,853)
Changes of Assumptions*	714,719	132,570
Benefit Payments, Including Refunds of Member Contributions	<u>(519,366)</u>	<u>(609,849)</u>
Net Change in Total Pension Liability	1,827,475	637,244
Total Pension Liability - Beginning	<u>18,573,350</u>	<u>20,400,825</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u><u>\$ 20,400,825</u></u>	<u><u>\$ 21,038,069</u></u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - Employer	\$ 688,992	\$ 760,874
Contributions - Member	187,285	193,606
Net Investment Income	864,354	101,341
Benefit Payments, Including Refunds of Member Contributions	(519,366)	(609,849)
Administrative Expense	<u>(59,912)</u>	<u>(41,557)</u>
Net Change in Plan Fiduciary Net Position	1,161,353	404,415
Plan Fiduciary Net Position - Beginning	<u>12,704,488</u>	<u>13,865,841</u>
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u><u>\$ 13,865,841</u></u>	<u><u>\$ 14,270,256</u></u>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<u><u>\$ 6,534,984</u></u>	<u><u>\$ 6,767,813</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	68.0%	67.8%
Covered-Employee Payroll	\$ 2,018,760	\$ 2,277,874
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	323.7%	297.1%

\*Changes in mortality assumptions.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarially Determined Contribution	\$ 406,343	\$ 426,163	\$ 512,346	\$ 578,370	\$ 691,630	\$ 689,507	\$ 597,816	\$ 593,533	\$ 663,992	\$ 699,874
Contributions in Relation to the Actuarially Determined Contribution	429,456	429,415	510,365	594,921	691,688	697,577	667,656	655,325	688,992	760,874
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<b>\$ (23,113)</b>	<b>\$ (3,252)</b>	<b>\$ 1,981</b>	<b>\$ (16,551)</b>	<b>\$ (58)</b>	<b>\$ (8,070)</b>	<b>\$ (69,840)</b>	<b>\$ (61,792)</b>	<b>\$ (25,000)</b>	<b>\$ (61,000)</b>
Covered-Employee Payroll	\$ 1,597,810	\$ 1,766,514	\$ 1,872,055	\$ 1,845,520	\$ 1,753,824	\$ 1,816,406	\$ 1,945,642	\$ 2,022,404	\$ 2,018,760	\$ 2,277,874
Contributions as a Percentage of Covered-Employee Payroll	26.9%	24.3%	27.3%	32.2%	39.4%	38.4%	34.3%	32.4%	34.1%	33.4%

**Notes to Schedule**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 of the prior fiscal year.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percent of Pay, Closed; 100%
Remaining Amortization Period	25 years
Asset Valuation Method	Market
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Investment Rate of Return	7.00%
Retirement Age	See Note 2 in the Notes to Financial Statements
Mortality	Mortality Rates were based on the 1971 GAM Mortality Table through 2012; the RP-2000 Mortality Table (CHBCA) was used beginning in 2013; and the actuary's 2016 Illinois Firefighters Mortality Rates table was used in 2015.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**  
**FIREFIGHTERS' PENSION FUND**  
**SCHEDULE OF INVESTMENT RETURNS**

December 31, 2015

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	<u>2014</u>	<u>2015</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	6.71%	0.73%

(See independent auditor's report.)

## **SUPPLEMENTAL DATA**

**CITY OF BATAVIA, ILLINOIS**

**FIREFIGHTERS' PENSION FUND**

**SCHEDULE OF FUNDING PROGRESS**

December 31, 2015

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Plan Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded (AAL) (UAAL) Liability (2) - (1)</b>	<b>(5) Annual Covered Payroll</b>	<b>(6) (UAAL) as a Percentage of Covered Payroll (4) / (5)</b>
2010	\$ 9,109,979	\$ 14,725,503	61.87%	\$ 5,615,524	\$ 1,753,824	320.19%
2011	9,773,775	15,481,204	63.13%	5,707,429	1,816,406	314.22%
2012	10,954,616	17,140,469	63.91%	6,185,853	1,945,642	317.93%
2013	12,704,488	18,573,350	68.40%	5,868,862	2,022,404	290.19%
2014	13,865,841	20,400,825	67.97%	6,534,984	2,018,760	323.71%
2015	14,270,256	21,038,069	67.83%	6,767,813	2,277,874	297.11%

Notes to Required Supplementary Information:

This information is presented in accordance with GASB Statement No. 50. The information presented was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percentage of pay, closed and the amortization period was 26 years; the asset valuation method was at market value and the significant actuarial assumptions were an investment rate of return at 7.00% annually, a projected salary increases assumptions of 4.50% to 8.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

**ANNUAL FINANCIAL REPORT**

For the Year Ended  
December 31, 2015



**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
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Certified Public Accountants & Advisors  
*Members of American Institute of Certified Public Accountants*

## INDEPENDENT AUDITOR'S REPORT

The Honorable President  
Members of the Board of Trustees  
of the Police Pension Fund  
City of Batavia, Illinois

We have audited the basic financial statements of the Police Pension Fund (the Fund), a fiduciary fund of the City of Batavia, Illinois (the City) as of December 31, 2015 and for the year then ended and the related notes to financial statements, which collectively comprise the Fund's basic financial statements as listed in the accompanying table of contents.

### **Management's Responsibility for the Financial Statements**

Management of the Fund is responsible for the preparation and fair presentation of these basic financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Fund's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the fiduciary net position of the Police Pension Fund of the City of Batavia, Illinois, as of December 31, 2015, and the changes in fiduciary net position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1A, these financial statements present only the Fund are not intended to present fairly the financial position of the City of Batavia, Illinois, as of December 31, 2015, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

The Fund has not presented a Management's Discussion and Analysis as required supplementary information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Required Supplementary Information*

In addition, accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Fund's basic financial statements as a whole. The supplemental data is presented for purposes of additional analysis and are not a required part of the basic financial statements of the Fund. The supplemental data has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Naperville, Illinois  
May 26, 2016

## **BASIC FINANCIAL STATEMENTS**

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

**STATEMENT OF FIDUCIARY NET POSITION**

December 31, 2015

---

<b>ASSETS</b>	
Cash and Short-Term Investments	\$ 8,665
Investments, at Fair Value	
Money Market Mutual Funds	341,194
U.S. Government and Agency Securities	4,549,687
Corporate Bonds and Notes	3,941,313
Domestic Corporate Equities	3,487,631
Equity Mutual Funds	13,181,246
Accrued Interest	56,694
Prepaid Expenses	795
	<hr/>
Total Assets	25,567,225
	<hr/>
<b>LIABILITIES</b>	
None	-
	<hr/>
Total Liabilities	-
	<hr/>
<b>NET POSITION RESTRICTED FOR PENSIONS</b>	<u><u>\$ 25,567,225</u></u>

See accompanying notes to financial statements.

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

For the Year Ended December 31, 2015

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**ADDITIONS**

Contributions

Employer Contributions	\$ 1,450,502
Plan Members Contributions	<u>374,120</u>

Total Contributions	<u>1,824,622</u>
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Investment Income

Net Depreciation in Fair Value of Investments	(1,489,787)
Interest	<u>733,109</u>

Total Investment Income	(756,678)
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Less Investment Expense	<u>(152,410)</u>
-------------------------	------------------

Net Investment Income	<u>(909,088)</u>
-----------------------	------------------

Total Additions	<u>915,534</u>
-----------------	----------------

**DEDUCTIONS**

Pension Benefits and Refunds	1,695,836
Administrative Expenses	<u>76,997</u>

Total Deductions	<u>1,772,833</u>
------------------	------------------

NET DECREASE	(857,299)
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**NET POSITION RESTRICTED  
FOR PENSIONS**

January 1	<u>26,424,524</u>
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December 31	<u><u>\$ 25,567,225</u></u>
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See accompanying notes to financial statements.

# CITY OF BATAVIA, ILLINOIS

## POLICE PENSION FUND

### NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Police Pension Fund (the Fund) of the City of Batavia, Illinois (the City), have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies are described below.

##### A. Reporting Entity

The Fund is a fiduciary fund of the City pursuant to GASB Statement No. 61.

##### B. Fund Accounting

The Fund uses one fund to report on its fiduciary net position and the changes in its fiduciary net position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The fund is classified in this report in the fiduciary fund category.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the City. When pension plan assets are held under the terms of a formal trust agreement, a pension trust fund is used.

##### C. Basis of Accounting

The Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of this fund are included on the statement of fiduciary net position. Pension trust fund operating statements present increases (e.g., additions) and decreases (e.g., deductions) in net position restricted for pension benefits.

The accrual basis of accounting is utilized by the pension trust fund. Under this method, additions are recorded when earned and deductions are recorded at the time the liabilities are incurred.

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Investments

Investment purchases are recorded as of the trade date. Investments are stated at fair value at December 31, 2015 for both reporting and actuarial purposes. Securities traded on national exchanges are at the last reported sale price.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. PLAN DESCRIPTION**

A. Plan Administration

Police sworn personnel are covered by the Fund, a single-employer defined benefit pension plan sponsored by the City. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The City accounts for the Police Pension Plan as a pension trust fund.

The Fund is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

B. Plan Membership

At December 31, 2015, the measurement date, membership consisted of:

Inactive Plan Members Currently Receiving Benefits	30
Inactive Plan Members Entitled to but not yet Receiving Benefits	2
Active Plan Members	40
	<hr/>
TOTAL	72
	<hr/> <hr/>

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. PLAN DESCRIPTION (Continued)**

C. Benefits Provided

The following is a summary of benefits of the Fund as provided for in Illinois Compiled Statutes (ILCS):

The Fund provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to  $\frac{1}{2}$  of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of  $\frac{1}{2}$  of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e.,  $\frac{1}{2}$ % for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or  $\frac{1}{2}$  of the change in the Consumer Price Index for the proceeding calendar year.

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. PLAN DESCRIPTION (Continued)**

D. Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Fund. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the Fund, as actuarially determined by an enrolled actuary. Effective January 1, 2011, ILCS requires the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. However, the City contributes based on the entry-age normal actuarial cost method that will result in the funding of 100% of the past service cost by the year 2040. For the year ended December 31, 2015, the City's contribution was 34.89% of covered payroll.

**3. INVESTMENTS**

The deposits and investments of the Fund are held separately from those of the City and are under the control of the Fund's Board of Trustees.

A. Investment Policy

ILCS limit the Fund's investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund's investment policy authorizes the Fund to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, investment-grade corporate bonds and Illinois Funds. The Fund may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, Illinois insurance company general and separate accounts, mutual funds, corporate equity and corporate debt securities and real estate investment trusts. During the year, the following changes to the investment policy were approved by the Board of Trustees: target allocations across asset classes were adjusted.

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**3. INVESTMENTS (Continued)**

A. Investment Policy (Continued)

The Fund’s investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	3%	0.00%
Fixed Income	32%	0.21%
Emerging Markets Debt	5%	2.36%
US Large Cap Equity	6%	5.00%
US Small/Mid Cap Equity	6%	6.04%
US Preferred Securities	5%	3.02%
US Convertible Bonds	5%	4.05%
International Developed Markets Equity	4%	5.97%
Emerging Markets Equity	5%	7.52%
Real Estate	4%	6.02%
Tactical All Asset	15%	3.70%
MLPs	5%	3.20%
Floating Rate Notes	5%	3.10%

ILCS limit the Fund’s investments in equities, mutual funds and variable annuities to 65%. However, the Fund has limited this to 50%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund’s investments was determined using an asset allocation study conducted by the Fund’s investment management consultant in November 2014, in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation 2.5%) were developed for each major assets class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund’s target asset allocation as of December 31, 2015 are listed in the table above.

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. INVESTMENTS (Continued)**

**B. Concentrations**

Investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of Fund's investments as of December 31, 2015 are as follows:

	Investment Amount	% of Assets
Miller Convertible Bond Fund	\$ 1,289,732	5.1%
Invesco Equally-Weighted S&P 500 Fund	1,522,824	6.0%
Wells Fargo Absolute Return Fund	3,211,094	12.6%
Blackrock Strategic Income Fund	2,536,886	9.9%

**C. Rate of Return**

For the year ended December 31, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (3.49%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**D. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires all bank balances to be covered by federal depository insurance. Flow-through FDIC insurance is available for the Fund's deposits with financial institutions.

**E. Interest Rate Risk**

The following table presents the investments and maturities of the Fund's fixed income securities as of December 31, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
Corporate Bonds	\$ 3,941,313	\$ 40,010	\$ 1,050,527	\$ 1,985,103	\$ 865,673
U.S. Treasuries	2,701,734	214,947	1,375,863	975,670	135,254
U.S. Agencies	1,847,953	-	452,722	-	1,395,231
<b>TOTAL</b>	<b>\$ 8,491,000</b>	<b>\$ 254,957</b>	<b>\$ 2,879,112</b>	<b>\$ 2,960,773</b>	<b>\$ 2,396,158</b>

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**3. INVESTMENTS (Continued)**

E. Interest Rate Risk (Continued)

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed for expected current cash flows. The investment policy does not limit the maximum maturity length of investments in the Fund.

F. Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government and high grade corporate bonds. Corporate bonds are required to be managed through an investment advisor. These bonds must be at investment grade by one of the two largest rating services. The U.S. agencies are rated AA+ by Standard and Poor's. The Fund's corporate bonds are rated between Aa1 and Baa1 by Moody's and between AAA and BB- by Standard and Poor's.

G. Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

**4. PENSION LIABILITY OF THE CITY**

A. Net Pension Liability

The components of the net pension liability of the Police Pension Plan as of December 31, 2015 were as follows:

Total Pension Liability	\$ 49,133,725
Plan Fiduciary Net Position	25,567,225
City's Net Pension Liability	23,566,500
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.0%

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**4. PENSION LIABILITY OF THE CITY (Continued)**

A. Net Pension Liability (Continued)

See the Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios on page 14 of the required supplementary information for additional information related to the funded status of the Fund.

B. Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2015 using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Interest Rate (Net of Expenses)	7.00%
Cost of Living Adjustments	Tier 1 - 3.00% Tier 2 - 2.00%
Asset Valuation Method	Market

Mortality rates were based on the actuary’s 2016 Mortality Table for Illinois Police Officers. The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study conducted by the actuary in 2016.

C. Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projects benefit payments to determine the total pension liability.

**CITY OF BATAVIA, ILLINOIS**  
**POLICE PENSION FUND**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**4. PENSION LIABILITY OF THE CITY (Continued)**

D. Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net Pension Liability	\$ 30,909,811	\$ 23,566,500	\$ 17,569,072

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS

December 31, 2015

	<u>2014</u>	<u>2015</u>
<b>TOTAL PENSION LIABILITY</b>		
Service Cost	\$ 902,645	\$ 751,477
Interest	2,877,952	3,269,569
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	710,283	244,574
Changes of Assumptions*	2,719,062	(992,104)
Benefit Payments, Including Refunds of Member Contributions	<u>(1,535,002)</u>	<u>(1,695,836)</u>
Net Change in Total Pension Liability	5,674,940	1,577,680
Total Pension Liability - Beginning	<u>41,881,105</u>	<u>47,556,045</u>
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u>\$ 47,556,045</u>	<u>\$ 49,133,725</u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - Employer	\$ 1,357,815	\$ 1,450,502
Contributions - Member	421,125	374,120
Net Investment Income	1,218,959	(909,088)
Benefit Payments, Including Refunds of Member Contributions	(1,535,002)	(1,695,836)
Administrative Expense	<u>(51,493)</u>	<u>(76,997)</u>
Net Change in Plan Fiduciary Net Position	1,411,404	(857,299)
Plan Fiduciary Net Position - Beginning	<u>25,013,120</u>	<u>26,424,524</u>
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u>\$ 26,424,524</u>	<u>\$ 25,567,225</u>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<u>\$ 21,131,521</u>	<u>\$ 23,566,500</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	55.6%	52.0%
Covered-Employee Payroll	\$ 3,658,156	\$ 4,156,802
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	577.7%	566.9%

\*Changes in mortality assumptions

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Last Ten Fiscal Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarially Determined Contribution	\$ 776,898	\$ 844,208	\$ 916,399	\$ 949,557	\$ 1,192,707	\$ 1,218,262	\$ 1,126,765	\$ 1,145,104	\$ 1,307,815	\$ 1,327,365
Contributions in Relation to the Actuarially Determined Contribution	777,012	844,258	913,896	949,429	1,192,835	1,221,174	1,268,368	1,310,582	1,357,815	1,450,502
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<b>\$ (114)</b>	<b>\$ (50)</b>	<b>\$ 2,503</b>	<b>\$ 128</b>	<b>\$ (128)</b>	<b>\$ (2,912)</b>	<b>\$ (141,603)</b>	<b>\$ (165,478)</b>	<b>\$ (50,000)</b>	<b>\$ (123,137)</b>
Covered-Employee Payroll	\$ 3,107,967	\$ 3,270,023	\$ 3,557,722	\$ 3,672,631	\$ 3,549,116	\$ 3,445,952	\$ 3,575,344	\$ 3,565,299	\$ 3,658,156	\$ 4,156,802
Contributions as a Percentage of Covered-Employee Payroll	25.0%	25.8%	25.7%	25.9%	33.6%	35.4%	35.5%	36.8%	37.1%	34.9%

**Notes to Schedule**

Valuation Date: Actuarially determined contribution rates are calculated as of January 1 of the prior fiscal year.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percent of Pay, Closed; 100%
Remaining Amortization Period	26 years (The Funding Schedule was Reset to End in 2040 in 2011.)
Asset Valuation Method	Market
Inflation	2.50%
Salary Increases	4.50% to 8.00%
Investment Rate of Return	7.00%
Retirement Age	See Note 2 in the Notes to Financial Statements
Mortality	Mortality Rates were based on the 1971 GAM Mortality Table through 2012; the RP-2000 Mortality Table (CHBCA) was used beginning in 2013; and the actuary's 2016 Mortality Table for Illinois Police Officers beginning in 2015.

(See independent auditor's report.)

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

**SCHEDULE OF INVESTMENT RETURNS**

December 31, 2015

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	<b>2014</b>	<b>2015</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	4.83%	(3.49%)

(See independent auditor's report.)

## **SUPPLEMENTAL DATA**

**CITY OF BATAVIA, ILLINOIS**

**POLICE PENSION FUND**

**SCHEDULE OF FUNDING PROGRESS**

December 31, 2015

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Plan Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded (AAL) (UAAL) (2) - (1)</b>	<b>(5) Annual Covered Payroll</b>	<b>(6) (UAAL) as a Percentage of Covered Payroll (4) / (5)</b>
2010	\$ 20,694,374	\$ 33,982,872	60.90%	\$ 13,288,498	\$ 3,549,116	374.42%
2011	21,258,165	36,550,130	58.16%	15,291,965	3,445,952	443.77%
2012	23,225,042	40,088,935	57.93%	16,863,893	3,575,344	471.67%
2013	25,013,120	41,881,105	59.72%	16,867,985	3,565,299	473.12%
2014	26,424,524	47,556,045	55.57%	21,131,521	3,658,156	577.65%
2015	25,567,225	49,133,725	52.04%	23,566,500	4,156,802	566.94%

Notes to Required Supplementary Information:

This information is presented in accordance with GASB Statements No. 50. The information presented was determined as part of the actuarial valuations at the dated indicated. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percentage of pay, closed and the amortization period was 25 years; the asset valuation method was at market value; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, a projected salary increases assumption of between 4.50% to 8.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)



**STATE OF ILLINOIS  
COMPTROLLER**

**LESLIE GEISSLER MUNGER**

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**FY 2015 Annual Financial Report  
Multi-Purpose Long Form**

CCIF Copy - 6/21/2016 11:00:11 AM

Unit Name : Batavia City

Country : Kane

Unit Code : 045/015/30

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Batavia City as of the end of this fiscal year.

Written signature of government official  
**Peggy Colby, Fin. Officer**

Please Sign : \_\_\_\_\_

Date : \_\_\_\_\_

Unit Name : Batavia City

Unit Code : 045/015/30

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

**STEP 1: ENTER CONTACT INFORMATION**

Is the following information correct and complete? \_\_\_\_\_ Yes \_\_\_\_\_ No

<b>A. Contact Person</b> (elected or appointed official responsible for filling out this form.)		<b>B. Chief Executive Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		<b>C. Chief Financial Officer</b> (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Peggy	Colby	Jeffery D.	Schielke	Gerald R.	Miller
Fin. Officer		Mayor		Treasurer	
100 N Island Ave		100 N Island Ave		100 N Island Ave	
Batavia		Batavia		Batavia	
IL 60510-1960		IL 60510-1960		IL 60510-1960	
Phone: 630-454-2030 Ext.		Phone: 630-454-2000 Ext.		Phone: 630-879-7616 Ext.	
Fax: 630-454-2001		Fax: 630-454-2001		Fax: 630-454-2001	
E-Mail: pcolby@cityofbatavia.net		E-Mail: jschielke@cityofbatavia.net		E-Mail: pcolby@cityofbatavia.net	
<b>D. Purchasing Agent</b> (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		<b>E. FOIA Officer</b> (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		<b>F. TIF Officer</b> (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
Peggy	Colby	William	McGrath	Peggy	Colby
Purchasing Agent		Manager		TIF Administrator	
100 N Island Ave		100 N Island Ave		100 N Island Ave	
Batavia		Batavia		Batavia	
IL 60510-1960		IL 60510-1960		IL 60510	
Phone: 630-454-2030 Ext.		Phone: (630) 454-2060 Ext.		Phone: 6304542030	
Fax:		Fax:		Fax:	
E-Mail: pcolby@cityofbatavia.net		E-Mail: bmcgrath@cityofbatavia.net		E-Mail: pcolby@cityofbatavia.net	

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Batavia City

Unit Code : 045/015/30

**STEP 2: VERIFY FISCAL YEAR END**

FY END DATE: 12/31/2015

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

**STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS**

**A. Has your government implemented GASB 34 in FY 2015 reporting or in previous reporting years?**  Yes  No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

**B. Which type of accounting system does Batavia City use?**

Cash - with no assets (Cash Basis)  Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis)  Combination (Explain) \_\_\_\_\_

**C. Does the government have bonded debt this reporting fiscal year?**  Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

G.O.Bonds  Revenue Bonds  Alternative Revenue Bonds

**D. Does the government have debt, other than bonded debt this reporting fiscal year?**  Yes  No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

Contractual Commitments  Other (Explain) \_\_\_\_\_

**E. Does the government own or operate a public utility company?**  Yes  No

If "Yes", indicate the type(s) of utilities below.

Water/Sewer  Electric/Gas/Transit  911 Telephone/Telecommunications  Other \_\_\_\_\_

**F. Is your government a home rule unit?**  Yes  No

**G. Does the government have a Tax Increment Finance (TIF) district?**  Yes  No

**H. Does the government have a pension funds or other retirement benefits this reporting fiscal year?**  Yes  No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

Illinois Municipal Retirement Fund (IMRF)  Police Pension  Fire Pension  Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension \_\_\_\_\_  Other Post Employment Benefits (OPEB)

Unit Name : Batavia City

Unit Code : 045/015/30

**STEP 4: POPULATION, EAV AND EMPLOYEES**

What is the total <b>population</b> of Batavia City?^	26,045
What is the total <b>EAV</b> of Batavia City?	\$914,945,274
How many <b>full time employees</b> are paid?*	149
How many <b>part time employees</b> are paid?*	60
What is the <b>total salary</b> paid to all employees?	\$15,119,585

^ Or provide estimated population.

\* Do not include contractual employees.

**STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component <b>FUNDS SHOULD NOT BE LISTED HERE*</b>	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Batavia City	\$92,650,003		12/31	
<b>Total Appropriations</b>	\$92,650,003			

\* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Batavia City

Unit Code : 045/015/30

**STEP 7: OTHER GOVERNMENTS**

**Indicate any payments Batavia City made to other governments for services or programs** (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$710,771
All other intergovernmental payments	\$0

**STEP 8: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds and how much was spent in FY 2015 for each fund. Also, indicate the Fund Type** (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Capital Projects	\$2,473,856	Capital Projects Fund	12/31
Debt Service	\$854,275	Debt Service Fund	12/31
Electric	\$47,655,165	Enterprise Fund	12/31
Escrow Deposits	\$0	Fiduciary Fund	12/31
Firefighter Pension	\$686,079	Fiduciary Fund	12/31
Foreign Fire Insurance	\$41,807	Special Revenue Fund	12/31
General	\$21,885,546	General Fund	12/31
Health Insurance	\$3,952,430	Internal Service Fund	12/31
Motor Fuel Tax	\$0	Special Revenue Fund	12/31
Police Pension	\$1,925,243	Fiduciary Fund	12/31
Sewerage	\$4,281,296	Enterprise Fund	12/31
Tax Increment Financing #1	\$2,838,564	Capital Projects Fund	12/31
Tax Increment Financing #3	\$528,900	Capital Projects Fund	12/31
Waterworks	\$4,190,662	Enterprise Fund	12/31
Workers' Compensation Insurance	\$641,333	Internal Service Fund	12/31
<b>Total Expenditures</b>	\$91,955,156		

**B. Does Batavia City have assets or liabilities that should be recorded as a part of Account Groups?** See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes  No

Office of the Comptroller, Leslie Geissler Munger  
FY 2015 AFR  
Multi-Purpose Form

Unit Name : Batavia City

Unit Code : 045/015/30

**STEP 9: GOVERNMENTAL ENTITIES**

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

**STEP 10: REPORTING**

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input checked="" type="checkbox"/> - DCEO	<input checked="" type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

**Assets**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Assets</b>					
101t	Cash and Cash Equivalent	\$24,127,393	\$25,829,641	\$108,653	\$0
102t	Investments	\$0	\$0	\$39,754,206	\$0
115t	Receivables	\$12,564,517	\$8,036,164	\$83,203	\$0
109t	Inventories	\$40,478	\$2,773,280	\$0	\$0
112t	Other Assets (Explain)	\$6,143,952	\$4,167,264	\$1,061	\$0
<b>Non-Current Assets</b>					
116t	Capital Assets/Net of Accumulated Depreciation	\$61,228,181	\$98,178,893	\$0	\$0
117t	Other Capital Assets (Explain)	\$22,336,825	\$2,548,543	\$0	\$0
120t	<b>Total Assets</b>	\$126,441,346	\$141,533,785	\$39,947,123	\$0

**Liabilities**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>Current Liabilities</b>					
122t	All Payables	\$3,716,166	\$4,861,844	\$109,642	\$0
132t	Deferred Revenues	\$9,205,725	\$137,723	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
<b>Non-Current/Long Term Liabilities</b>					
129t	Due Within One Year	\$820,638	\$1,615,600	\$0	\$0
130t	Due Beyond One Year	\$43,351,044	\$36,841,017	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	<b>Total Liabilities</b>	\$57,093,573	\$43,456,184	\$109,642	\$0

**Net Assets**

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$75,743,052	\$65,724,774	\$39,837,481	\$0
148t	Net Assets - Restricted	\$1,585,743	\$0	\$0	\$0
149t	Net Assets - Unrestricted	(\$7,981,022)	\$32,352,827	\$0	\$0
146t	<b>Total Net Assets</b>	\$69,347,773	\$98,077,601	\$39,837,481	\$0
147t	<b>Total Liabilities &amp; Net Assets</b>	\$126,441,346	\$141,533,785	\$39,947,123	\$0

**Revenues and Receipts**

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Local Taxes</b>		<b>Report In Whole Numbers</b>							
201t	Property Tax	\$6,245,854	\$0	\$1,057,352	\$152,132	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$3,794,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$3,892,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203a	Electric Utilities	\$1,827,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203b	Water Utilities	\$158,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$955,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$951,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$579,290	\$55,108	\$0	\$0	\$0	\$0	\$0	\$0
<b>Intergovernmental Receipts &amp; Grants</b>									
211t	State Income Tax	\$2,816,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$5,206,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$658,609	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$212,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$77,146	\$0	\$693,577	\$0	\$0	\$0	\$0	\$0
215a	General Support	\$33,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$40,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215j	Other (Explain)	\$3,112	\$0	\$693,577	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$21,706	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Revenues and Receipts**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Intergovernmental Receipts &amp; Grants</b>									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$0	\$21,706	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	<b>Other Intergovernmental Sources (Explain)</b>	\$246,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Other Sources</b>									
231t	<b>Licenses and Permits</b>	\$323,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	<b>Fines and Forfeitures</b>	\$213,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	<b>Charges for Services</b>	\$436,610	\$0	\$49,517	\$0	\$61,867,586	\$4,294,927	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$4,429,707	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$52,622,911	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$4,805,119	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234g	Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234h	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234i	Highway or Bridge Tolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$436,610	\$0	\$49,517	\$0	\$9,849	\$4,294,927	\$0	\$0
235t	<b>Interest</b>	\$46,401	\$814	\$5,914	\$0	\$113,495	\$8,868	(\$620,664)	\$0
236t	<b>Miscellaneous (Explain)</b>	\$1,680,924	\$104,364	\$0	\$0	(\$57,824)	\$0	\$2,779,102	\$0
240t	<b>Total Receipts and Revenue</b>	\$25,773,310	\$818,895	\$1,828,066	\$152,132	\$61,923,257	\$4,303,795	\$2,158,438	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>251t</b>	<b>General Government</b>	\$5,045,890	\$0	\$142,978	\$0	\$0	\$4,593,763	\$0	\$0
<b>251a</b>	Financial Administration	\$0	\$0	\$142,978	\$0	\$0	\$0	\$0	\$0
<b>251b</b>	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>251c</b>	Central Administration	\$5,045,890	\$0	\$0	\$0	\$0	\$4,593,763	\$0	\$0
<b>251d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252t</b>	<b>Public Safety</b>	\$13,298,929	\$41,807	\$0	\$0	\$0	\$0	\$0	\$0
<b>252a</b>	Police	\$8,235,623	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252b</b>	Fire	\$5,063,306	\$41,807	\$0	\$0	\$0	\$0	\$0	\$0
<b>252c</b>	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>252d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>253t</b>	<b>Corrections</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>254t</b>	<b>Judiciary and Legal</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255t</b>	<b>Transportation and Public Works</b>	\$3,540,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255a</b>	Streets and Highways	\$3,540,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255b</b>	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255c</b>	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255d</b>	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>255e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256t</b>	<b>Social Services</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256a</b>	Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256b</b>	Health (Other than hospitals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256c</b>	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256d</b>	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>256e</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Disbursements, Expenditures and Expenses**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>257t</b>	<b>Culture and Recreation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257a</b>	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257b</b>	Parks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>257c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>258t</b>	<b>Housing</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275t</b>	<b>Environment</b>	\$0	\$0	\$0	\$0	\$2,848,914	\$0	\$0	\$0
<b>275a</b>	Sewage	\$0	\$0	\$0	\$0	\$2,848,914	\$0	\$0	\$0
<b>275b</b>	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>275c</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>259t</b>	<b>Debt</b>	\$0	\$0	\$0	\$854,275	\$783,022	\$0	\$0	\$0
<b>259a</b>	Interest	\$0	\$0	\$0	\$234,275	\$783,022	\$0	\$0	\$0
<b>259b</b>	Principal	\$0	\$0	\$0	\$620,000	\$0	\$0	\$0	\$0
<b>271t</b>	<b>Public Utility Company</b>	\$0	\$0	\$0	\$0	\$46,949,125	\$0	\$0	\$0
<b>271a</b>	Water	\$0	\$0	\$0	\$0	\$3,001,539	\$0	\$0	\$0
<b>271b</b>	Electric	\$0	\$0	\$0	\$0	\$43,947,586	\$0	\$0	\$0
<b>271c</b>	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>271d</b>	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>272t</b>	<b>Depreciation</b>	\$0	\$0	\$0	\$0	\$4,888,110	\$0	\$0	\$0
<b>280t</b>	<b>Capital Outlay</b>	\$0	\$0	\$5,698,342	\$0	\$0	\$0	\$0	\$0
<b>260t</b>	<b>Other Expenditures/Expenses (Explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$2,611,322	\$0
<b>270t</b>	<b>Total Expenditures/Expense</b>	\$21,885,546	\$41,807	\$5,841,320	\$854,275	\$55,469,171	\$4,593,763	\$2,611,322	\$0

**Fund Balances and Other Financing Sources (Uses)**

<b>Code</b>	<b>Enter All Amounts in Whole Numbers</b>	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Fiduciary</b>	<b>Discretely Presented Component Units</b>
<b>Report In Whole Numbers</b>									
<b>301t</b>	<b>Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)</b>	\$3,887,764	\$777,088	(\$4,013,254)	(\$702,143)	\$6,454,086	(\$289,968)	(\$452,884)	\$0
<b>302t</b>	Operating transfers in	\$0	\$30,941	\$625,000	\$703,450	\$0	\$0	\$0	\$0
<b>303t</b>	Operating transfers out	(\$1,328,450)	\$0	(\$30,941)	\$0	\$0	\$0	\$0	\$0
<b>304t</b>	Bond proceeds	\$0	\$0	\$0	\$0	(\$600,128)	\$0	\$0	\$0
<b>305t</b>	Other long term debt (Explain)	\$35,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>306t</b>	<b>Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)</b>	\$2,594,383	\$808,029	(\$3,419,195)	\$1,307	\$5,853,958	(\$289,968)	(\$452,884)	\$0
<b>307t</b>	Previous year fund balance	\$16,066,562	\$710,574	\$6,038,852	\$7,793	\$94,214,003	\$2,949,330	\$40,290,365	\$0
<b>308t</b>	Other (Explain)	\$0	\$0	\$0	\$0	(\$1,990,360)	\$0	\$0	\$0
<b>310t</b>	<b>Current Year Ending Fund Balance (306t + 307t + 308t)</b>	\$18,660,945	\$1,518,603	\$2,619,657	\$9,100	\$98,077,601	\$2,659,362	\$39,837,481	\$0

**Statement of Indebtedness (Governmental & Proprietary combined)**

<b>Debt Instruments for All Funds</b>	<b>Code</b>	<b>Outstanding Beginning of Year</b>	<b>Code</b>	<b>Issued Current Fiscal Year</b>	<b>Code</b>	<b>Retired Current Fiscal Year</b>	<b>Code</b>	<b>Outstanding End of Year</b>	<b>Original Issue Amount</b>	<b>Final Maturity Date</b>	<b>Interest Rate Ranges-Lowest</b>	<b>Interest Rate Ranges-Highest</b>
<b>Report In Whole Numbers</b>												
<b>General Obligation Bonds</b>	<b>400</b>	\$16,165,000	<b>406</b>	\$22,570,000	<b>412</b>	\$1,590,000	<b>418</b>	\$37,145,000	\$41,805,000			
Water	<b>400a</b>	\$7,675,000	<b>406a</b>	\$0	<b>412a</b>	\$990,000	<b>418a</b>	\$6,685,000	\$0		0.00%	0.00%
Electric	<b>400b</b>	\$0	<b>406b</b>	\$22,570,000	<b>412b</b>	\$0	<b>418b</b>	\$22,570,000	\$0		0.00%	0.00%
Transportation	<b>400c</b>	\$0	<b>406c</b>	\$0	<b>412c</b>	\$0	<b>418c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>400d</b>	\$0	<b>406d</b>	\$0	<b>412d</b>	\$0	<b>418d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>400e</b>	\$8,490,000	<b>406e</b>	\$0	<b>412e</b>	\$600,000	<b>418e</b>	\$7,890,000	\$41,805,000	01/01/2037	2.00%	4.00%
<b>Revenue Bonds</b>	<b>401</b>	\$24,435,000	<b>407</b>	\$0	<b>413</b>	\$24,435,000	<b>419</b>	\$0	\$26,870,000			
Water	<b>401a</b>	\$0	<b>407a</b>	\$0	<b>413a</b>	\$0	<b>419a</b>	\$0	\$0		0.00%	0.00%
Electric	<b>401b</b>	\$24,435,000	<b>407b</b>	\$0	<b>413b</b>	\$24,435,000	<b>419b</b>	\$0	\$26,870,000	01/01/2037	3.50%	4.50%
Transportation	<b>401c</b>	\$0	<b>407c</b>	\$0	<b>413c</b>	\$0	<b>419c</b>	\$0	\$0		0.00%	0.00%
Housing	<b>401d</b>	\$0	<b>407d</b>	\$0	<b>413d</b>	\$0	<b>419d</b>	\$0	\$0		0.00%	0.00%
Other (Explain)	<b>401e</b>	\$0	<b>407e</b>	\$0	<b>413e</b>	\$0	<b>419e</b>	\$0	\$0		0.00%	0.00%
<b>Alternate Revenue Bonds</b>	<b>402</b>	\$602,281	<b>408</b>	\$0	<b>414</b>	\$91,518	<b>420</b>	\$510,763	\$11,806,083	01/01/2026	1.15%	4.80%
<b>Contractual Commitments</b>	<b>403</b>	\$5,128,791	<b>409</b>	\$0	<b>415</b>	\$407,276	<b>421</b>	\$4,721,515	\$5,913,606	09/26/2026	2.50%	2.50%
<b>Other (Explain)</b>	<b>404</b>	\$0	<b>410</b>	\$0	<b>416</b>	\$0	<b>422</b>	\$0	\$0		0.00%	0.00%
<b>Total Debt</b>	<b>405</b>	\$46,331,072	<b>411</b>	\$22,570,000	<b>417</b>	\$26,523,794	<b>423</b>	\$42,377,278	\$0			

**Debt Limitations and Future Debt**

Future Debt Service Requirements for Bonded Debt listed above			
<b>Year Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$2,141,876	\$859,298	\$3,001,174
2017	\$2,980,775	\$1,143,418	\$4,124,193
2018	\$3,055,457	\$1,066,196	\$4,121,653
2019	\$3,140,916	\$989,628	\$4,130,544
2020	\$3,177,057	\$905,399	\$4,082,456
2021-2025	\$12,286,380	\$3,402,104	\$15,688,484
2026-2030	\$6,429,816	\$1,957,206	\$8,387,022
2030-2035	\$9,165,000	\$1,120,847	\$10,285,847
<b>TOTAL</b>	<b>\$ 42,377,277</b>	<b>\$ 11,444,096</b>	<b>\$ 53,821,373</b>

Please provide a summary of the authorized debt limitations, including any statutory references.

**Pension Funds / Retirement Benefits**

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
500	Actuarial Valuation Date	12/31/2013	12/31/2014	12/15/2015	12/31/2013	12/31/2014	12/31/2015	12/31/2013	12/31/2014	12/31/2015
501	Total Pension Liability/ Actuarial Accrued Liability	\$22,846,008	\$25,029,913	\$46,876,624	\$41,881,105	\$47,556,045	\$49,133,725	\$18,573,350	\$20,400,825	\$21,038,069
502	Total Funded Pension/ Actuarial Value of Assets	\$16,462,934	\$16,462,934	\$39,725,433	\$25,013,120	\$26,424,524	\$25,567,225	\$12,704,488	\$13,865,841	\$14,270,256
503	Total Unfunded Pension Liability	\$6,383,074	\$8,566,979	\$7,151,191	\$16,867,985	\$21,131,521	\$23,566,500	\$5,868,862	\$6,534,984	\$6,767,813
504	Funded Ratio	72.06%	65.77%	84.74%	59.72%	55.56%	52.03%	68.40%	67.96%	67.83%
505	Net Pension Obligation/ Net OPEB Obligation	\$1	\$1	\$7,151,191	\$50,191	\$1,452	\$23,566,500	(\$95,167)	(\$122,560)	\$6,767,813

**Enter All Amounts in Whole Numbers**

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2013	2014	2015
500	Actuarial Valuation Date							12/31/2013	12/31/2014	12/31/2015
501	Total Pension Liability/ Actuarial Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$6135319	\$5,019,010	\$5,019,010
502	Total Funded Pension/ Actuarial Value of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Total Unfunded Pension Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$6,135,318	\$5,019,009	\$5,019,009
504	Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$149,256	\$287,103	\$453,305

**Capital Outlay\***

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$124,805	\$0
602t	Law Enforcement	\$485,965	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$750,545	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$3,425,044	\$107,606
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$920,146	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$1,876,538	\$0

\*This page should only be filled out if you have spent funds for capital projects or development.

\*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

\*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

\*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
204t	Use tax, foreign fire
215j	State Grants
226t	Fire protection district
234k	Misc services, Connection fees, interfund services, investment income
236t	Payments in lieu of taxes franchise fees, waste transfer fees, pension contributions, other misc.
260t	Pension admin and benefits, investment expense
305t	Proceeds on sale of assets contributions
308t	Prior period adjustment
Gen	

**CPA Information**

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly ([www.ilga.gov/legislation/ilcs/ilcs.asp](http://www.ilga.gov/legislation/ilcs/ilcs.asp)) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

- Individual Licensed Certified Public Accountant       Public Accounting Firm (IL License)       Professional Service Corporation (IL License)
- Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003284</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>SIKICH LLP</u>		
Address:	<u>1415 W Diehl Rd Ste 400</u>	Address 2:	_____
City:	<u>Naperville</u>	State: <u>IL</u>	ZIP: <u>60563-2349</u>
Phone:	_____	Ext. _____	Fax: _____ E-Mail: _____
Last Name:	<u>LeFevre</u>	First Name: <u>Brian</u>	Title: _____
Phone:	_____	Ext. _____	E-Mail: <u>BLefevre@sikich.com</u>

**List of Error(s) still needing to be resolved**

F13

Office of the Comptroller, Leslie Geissler Munger  
FY 2015 AFR  
Multi-Purpose Form



630.566.8400 // [www.sikich.com](http://www.sikich.com)

1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

May 26, 2016

Members of the Board of Trustees  
Firefighters' Pension Fund  
City of Batavia, Illinois

We have audited the financial statements of the Firefighters' Pension Fund of the City of Batavia for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 18, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Firefighters' Pension Fund of the City of Batavia, Illinois are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2015. We noted no transactions entered into by the Firefighters' Pension Fund of the City of Batavia, Illinois during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the basic financial statements except for the actuarial assumptions used by the actuary in determining the total pension liability.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected any such misstatements. No misstatements were detected as a result of audit procedures.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 26, 2016.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Firefighters' Pension Fund of the City of Batavia, Illinois' financial statements or a determination of the type of auditor's opinion that may be expressed on those basic financial statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Firefighters' Pension Fund of the City of Batavia, Illinois' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of the Firefighters' Pension Fund of the City of Batavia, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Sikich LLP".

Sikich LLP

By: Brian D. LeFevre, CPA, MBA  
Partner

**CITY OF BATAVIA  
BATAVIA, ILLINOIS**

**AUDITOR'S COMMUNICATION TO THE  
MEMBERS OF THE CITY COUNCIL AND MANAGEMENT**

For the Year Ended  
December 31, 2015



**CITY OF BATAVIA, ILLINOIS**  
**AUDITOR’S COMMUNICATION TO THE MEMBERS OF THE CITY COUNCIL**  
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1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

**Certified Public Accountants & Advisors**  
*Members of American Institute of Certified Public Accountants*

May 26, 2016

The Honorable Mayor  
Members of the City Council  
Management  
City of Batavia  
100 North Island Avenue  
Batavia, Illinois 60510

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding Consideration of Fraud in a Financial Statement Audit was sent to you on December 21, 2015.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the City, are enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City of Batavia and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads 'Sikich LLP' in a cursive, stylized font.

Sikich LLP

By: Brian D. LeFevre, CPA, MBA  
Partner



1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

May 26, 2016

The Honorable Mayor  
Members of the City Council  
City of Batavia  
Batavia, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Batavia, Illinois (the City) for the year ended December 31, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 21, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Batavia are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending December 31, 2015 with the exception of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pension Plans*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the basic financial statements except for the actuarial assumptions used by the actuary in determining the total pension liability.

The financial statement disclosures are neutral, consistent, and clear.

## **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 26, 2016.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Mayor, the City Council and management of the City of Batavia and is not intended and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Sikich LLP".

Sikich LLP

By: Brian D. LeFevre, CPA, MBA  
Partner

**City of Batavia - December 31, 2015**

**Adjusting Journal Entries**

<b>Map Line Description</b>	<b>Fund</b>	<b>Debit</b>	<b>Credit</b>
Unbilled Utilities Receivable	General	\$ 3,484.42	
Electric Franchise Fees and Water Tax Revenue	General		\$ 3,484.42
Unbilled Utilities Receivable	Electric	88,475.88	
Electric Revenue	Electric		88,475.88
Unbilled Utilities Receivable	Water	1,440.75	
Water Revenue	Water		1,440.75
Unbilled Utilities Receivable	Sewer	2,362.23	
Sewer Revenue	Sewer		2,362.23
	<b>Totals</b>	<b>\$ 95,763.28</b>	<b>\$ 95,763.28</b>



**City of Batavia**  
(CLIENT)

BUSINESS-TYPE ACTIVITIES/  
WATERWORKS FUND  
(OPINION UNIT)

For the Year Ended 12/31/2015

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
Accrued Interest on IEPA Loans not recorded		-	(24,210)	24,959	749
Totals		\$ -	\$ (24,210)	\$ 24,959	\$ 749



EFFECTS SCHEDULE

	<u>City of Batavia</u>	<u>Aggregate Other Funds</u>			
	(CLIENT)	(OPINION UNIT)			
	For the Year Ended	<u>12/31/2015</u>			
		All entries posted as Debit (Credit)			
Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record opening balances for foreign fire		-	-	(100,919)	100,919
Totals		\$ -	\$ -	\$ (100,919)	\$ 100,919

**CITY OF BATAVIA, ILLINOIS**

**MANAGEMENT LETTER**

December 31, 2015



1415 W. Diehl Road, Suite 400  
Naperville, Illinois 60563

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

The Honorable Mayor  
Members of the City Council  
City of Batavia, Illinois

Ladies and Gentlemen,

In planning and performing our audit of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Batavia, Illinois (the City) as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. In addition, we reviewed the status of the recommendations for the year ended December 31, 2014. The status of these recommendations is included in Appendix A.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This report is intended solely for the information and use of the Mayor, the City Council and management and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Sikich LLP'.

Naperville, Illinois  
May 26, 2016

## OTHER COMMENTS

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the City in the future.

GASB Statement No. 72, *Fair Value Measurement and Application*, addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. Statement No. 72 is applicable in the fiscal year ending December 31, 2016.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for financial statements for the fiscal year ending December 31, 2017.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for the fiscal year ending December 31, 2017.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No. 75 are effective for the fiscal year ending December 31, 2018.

## **OTHER COMMENTS (Continued)**

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*, establishes requirements for pensions provided to employees of state or local government employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provided defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the fiscal year ending December 31, 2017.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for the fiscal year ending December 31, 2017.

GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this statement are effective for the fiscal year ending December 31, 2017.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, provides recognition and measurement guidance for situations in which a government is a beneficiary of a split-interest agreement. The requirements of this statement are effective for the fiscal year ending December 31, 2017.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*, addresses issues regarding (1) the presentation of payroll-related measures in the required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this standard are effective for the fiscal year ending December 31, 2017. Earlier application is encouraged.

**APPENDIX A**  
**STATUS OF DECEMBER 31, 2014 RECOMMENDATIONS**

**MATERIAL WEAKNESS**

**Prior Period Adjustment**

During our audit, a material adjustment was necessary that resulted in restatement of prior period equity. The adjustment was a result of health expenses that were recorded twice as a result of them being reported to the City twice by its third party administrator. Although such adjustments are not expected to recur, we recommend the City remain cognizant of reporting issues relevant to health expense transactions incurred during the year.

Status - Comment implemented as of December 31, 2015.

# Sikich Snapshot

## Organization

Sikich is a dynamic professional services firm specializing in accounting, technology, investment banking\* and advisory services\*\*. Founded in 1982, Sikich now ranks as one of the country's Top 35 Certified Public Accounting firms and is among the top 1 percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

## Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

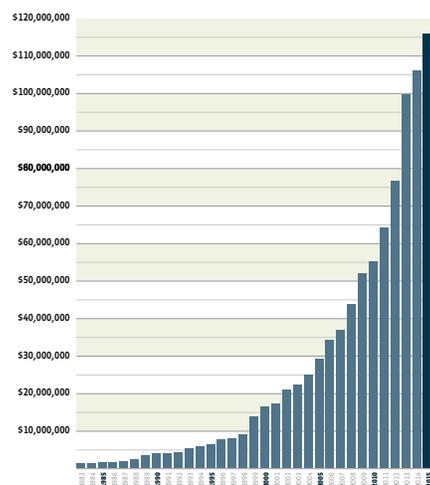
- Agriculture
- Construction & Real Estate
- Energy
- Government
- Manufacturing & Distribution
- Not-for-Profit

## Statistics

2015 Revenues .....	\$116.6M
Total Partners .....	105
Total Employees .....	687
Total Personnel .....	792

Personnel count as of June 1, 2016

## Sikich Total Revenues



## Awards

- Vault Accounting Top Ranked 2017
- *Accounting Today* Top 100 Firms: ranked 31st nationally, 2016
- *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2016
- *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 10th, 2016
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms: ranked 11th, 2016
- When Work Works Award, 2016
- *WorldatWork* Work-Life 2016 Seal of Distinction
- Best Places to Work in Illinois, 2016
- Best Places to Work in Indiana, 2016
- Chicago's 101 Best and Brightest Companies to Work For®, 2016
- Milwaukee's 101 Best and Brightest Companies to Work For®, 2016
- WICPA Excellence Award - Public Service Award (Firm), 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2016
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 31st nationally, 2015
- *Inc. 5000*: ranked #4344, 2015
- *Crain's List* Chicago's Largest Privately Held Companies: ranked #250, 2015
- *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2015
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2015
- National Best & Brightest Companies to Work For®, 2015
- Chicago's 101 Best and Brightest Companies to Work For®, 2015
- National Best & Brightest in Wellness, 2015
- *Chicago Tribune's* Top Workplaces, 2015
- Edge Award - 2015 Community Service
- Microsoft Dynamics Inner Circle and President's Club, 2014

## SERVICES

- Accounting & Assurance
- Business Valuation
- Dispute Advisory
- ERP & CRM Software
- Human Resources Consulting
- Insurance Services
- Investment Banking & Corporate Finance
- IT Services
- Marketing & Public Relations
- Retirement Planning
- Supply Chain
- Tax Planning
- Wealth Management



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www.sikich.com

# Sikich Snapshot

## Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



## Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)



## Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.\* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

*\*International Accounting Bulletin, 2011*



## Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

*Securities are offered through Sikich Corporate Finance LLC, a registered broker/dealer with the Securities and Exchange Commission and a member of FINRA and SIPC.*

*Advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.*

## LOCATIONS:

### Corporate Office

1415 W. Diehl Rd., Suite 400  
Naperville, IL 60563  
(630) 566-8400

### Akron, OH

(330) 864-6661

### Atlanta, GA

(770) 226-9374

### Boston, MA

(508) 485-5588

### Chicago – Monroe Street

(312) 541-9300

### Chicago – Wacker Drive

(312) 648-6666

### Decatur, IL

(217) 423-6000

### Denver, CO

(720) 200-0142

### Houston, TX

(832) 831-3540

### Indianapolis, IN

(317) 842-4466

### Milwaukee, WI

(262) 754-9400

### Rockford, IL

(815) 282-6565

### Springfield, IL

(217) 793-3363

### St. Louis, MO

(314) 275-7277

## CONNECT WITH US:



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[www.sikich.com](http://www.sikich.com)

# CITY OF BATAVIA

---

**Date:** June 24, 2016  
**To:** Committee of the Whole (CS)  
**From:** Rahat Bari, P.E. – City Engineer  
**Re:** **Fox River Stabilization Concept Design Presentation**

## **BACKGROUND:**

The City Council identified unstable areas adjacent to the Fox River that have affected the appearance of the river and are contributing towards the instability of the west banks located 300 feet north of Wilson Street (PEACE Bridge) to 1600 feet south of Wilson Street (Clark Island). The west bank of the river north of Wilson Street has experienced significant scour and bank erosion due to water level fluctuations, wave action, ice shear, and vegetation loss. Similar bank erosion is also occurring on west side of river bank south of the bridge. In some areas, the exposed riverbank actually exhibits an overhang where the roots of large trees have been completely undermined by the river flow. As a result of this progressive erosion, the top of the slope has crept back to within about 15-20 ft of the edge of the existing building located at the northwest corner of the Wilson St. Bridge. The riverbank erosion threatens not only the natural resources in the area but also buildings, utilities (sanitary sewer) and bike paths along the river. As a result, the City of Batavia sought out qualifications and cost proposals from several consultants to design solutions to stabilize the side slopes of the river and restore the banks.

Based on the qualifications and cost proposals, the City Council approved a Master Services Agreement and Task Order #1 with Engineering Resource Associates (ERA) to provide design services for Fox River stabilization and restoration.

## **DISCUSSION:**

Soon after the contract approval, ERA surveyed the river bank to find out the existing topography and extend of erosion along the banks. In addition, ERA met with City staff to seek utility maps, hydraulic modelling of Wilson Street Bridge and other relevant data. Based on their inspection, ERA has developed some preliminary concept plans to restore the bank and met with city staff again on June 20 to discuss those concepts. As a result of this meeting between City staff and ERA, the eroded river bank is segmented into six sections as different restoration techniques will be needed in each segment due to varying erosion observed during the inspection. The proposed restoration techniques include vegetative and bio-engineering methods, and other slope stabilization technique at the base of the slope.

ERA and city staff will be presenting the schematic concept designs along with preliminary cost estimates to the Committee of the Whole. The presentation is attached to this memo for the Committee's reference. At this point, the City staff and ERA are seeking input from the Committee on the preferred alternative for each segment. Based on the input from the Committee, final plans, specifications and cost estimates will be prepared for construction bidding purposes.

## **Recommended Action:**

Staff recommends that Committee of the Whole discusses different alternatives for each segment and provide input on their preferred alternative by each segment so that final design can move



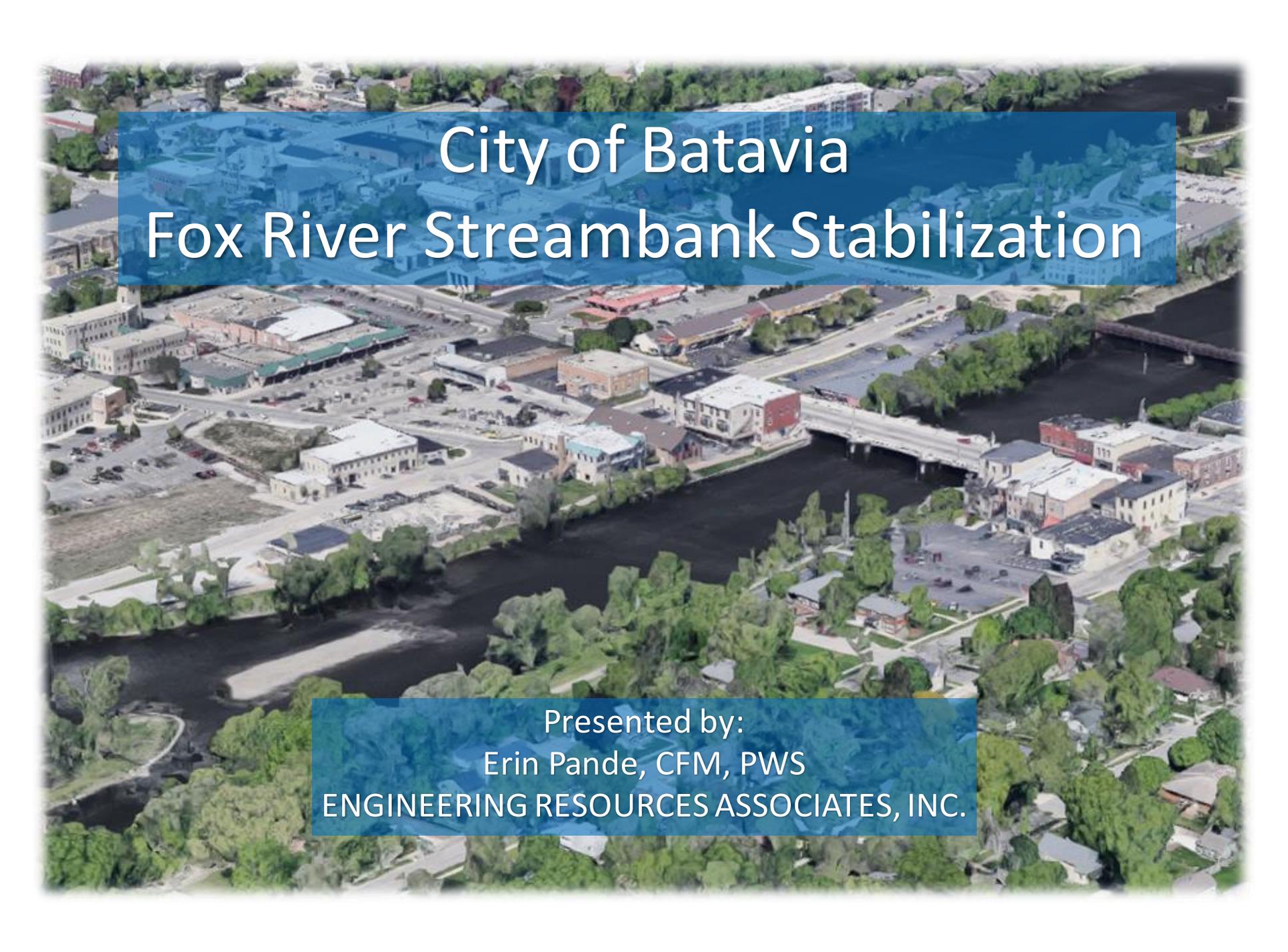
Page 2 of 2

June 24, 2016

Re: Fox River Stabilization Concept Design Presentation

Committee of the Whole (City Services) Meeting –June 28, 2016

forward. The final design, specifications and cost estimates will be completed in August 2016 so that a Capital Improvement Project (CIP) regarding Fox River restoration can be presented to the City Council during the 2017 budget preparation process.

An aerial photograph of Batavia, Illinois, showing the Fox River flowing through the city. The river is dark and occupies the lower half of the image. On the left bank, there are several large, multi-story brick buildings, some with flat roofs and others with gabled roofs. A parking lot with several cars is visible in front of one of the buildings. On the right bank, there are more buildings, including a large one with a red roof. A bridge crosses the river in the middle ground. The background shows more residential and commercial buildings, and a line of trees. The sky is not visible. A semi-transparent blue banner is overlaid on the top half of the image, containing the title text.

# City of Batavia Fox River Streambank Stabilization

Presented by:  
Erin Pande, CFM, PWS  
ENGINEERING RESOURCES ASSOCIATES, INC.

# Shoreline Erosion

## Causes Include:

- Higher velocities due to displaced river rock from Wilson St. Bridge construction
- Steep slopes, greater than 4:1
- Shallow root system turf grass and non-native/ weedy vegetation.
- Ice shear



# Shoreline Erosion



## Causes Include:

- Increased urbanization in upstream areas.
- Removal of vegetation
- Damage from muskrats & geese

# Overall Project Area



# Segment 1

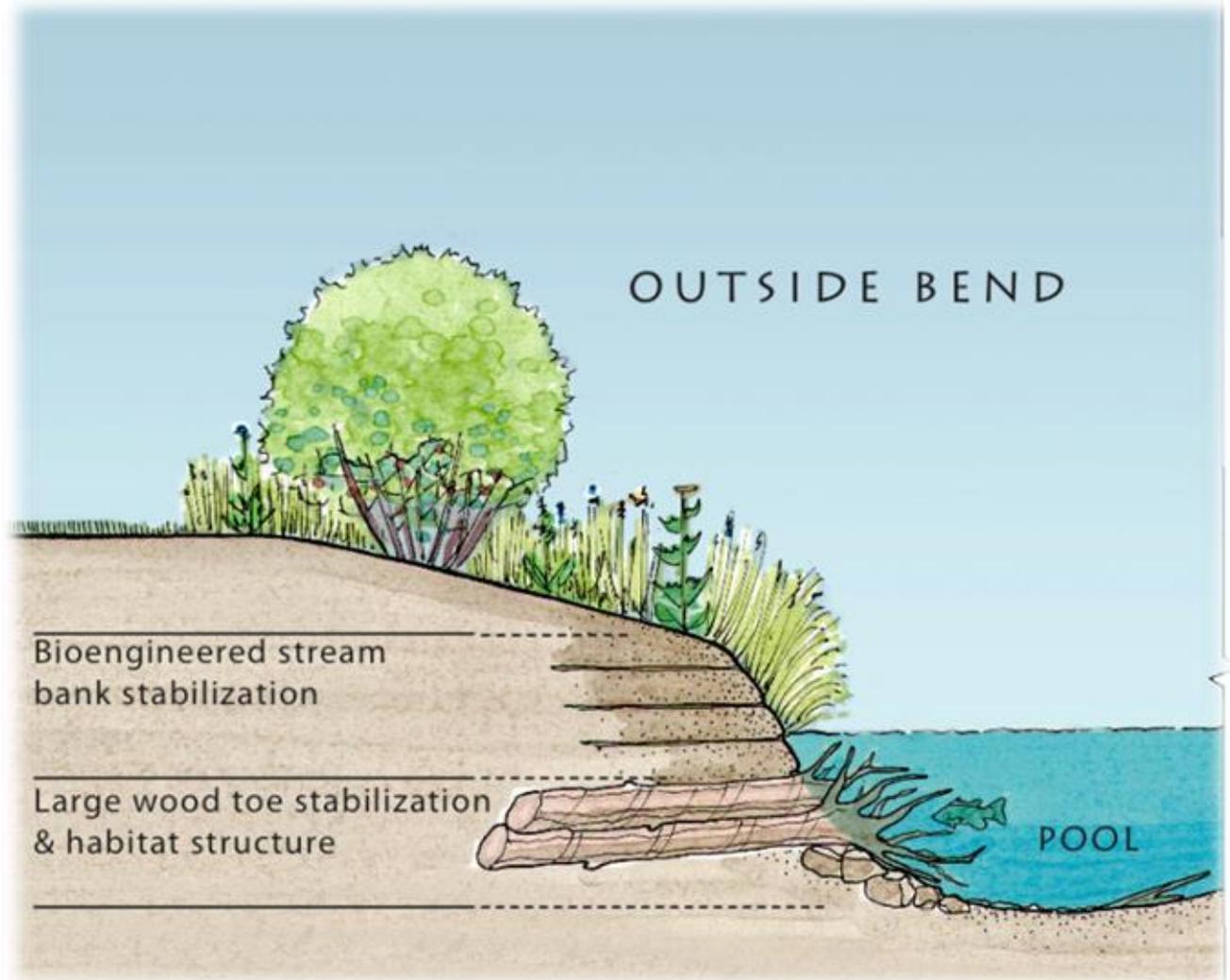


## Issues:

- Localized erosion
- Weedy/non-native plants
- 4'-7' fall from trail to normal water level
- Unprotected storm sewer outlets
- Unprotected electrical utilities

# Segment 1 Option A: Fabric Encapsulated Soil Lifts with Rock Toe

- 4'-7' tall coir fiber fabric wrapped around engineered soil on top of rock toe
- Vegetated rock toe at water level
- Native herbaceous plants/grasses
- Native trees & shrubs
- ~\$560/ft
- Total: \$140,000



# Segment 1 Option A: Fabric Encapsulated Soil Lifts with Rock Toe

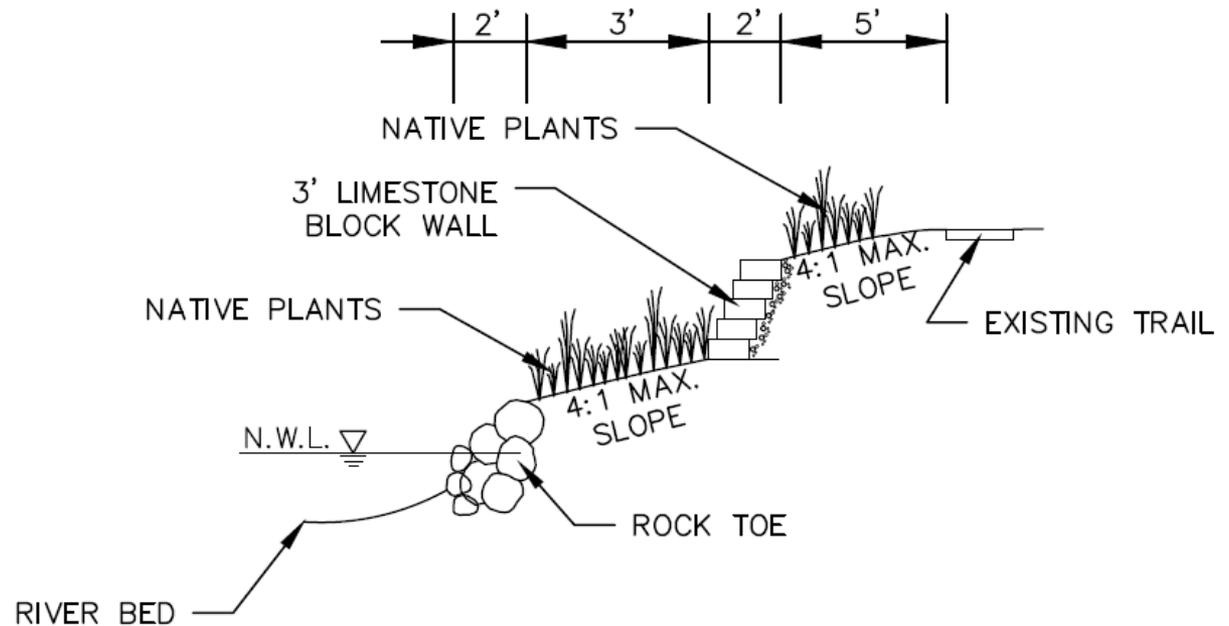


# Segment 1 Option A: Fabric Encapsulated Soil Lifts with Rock Toe



# Segment 1 Option B: Terrace Wall with Rock Toe

- 2'-3' limestone block wall
- Vegetated rock toe at water level
- Native herbaceous plants/grasses on terraces
- Native trees & shrubs
- ~\$630/ft
- Total: \$158,000



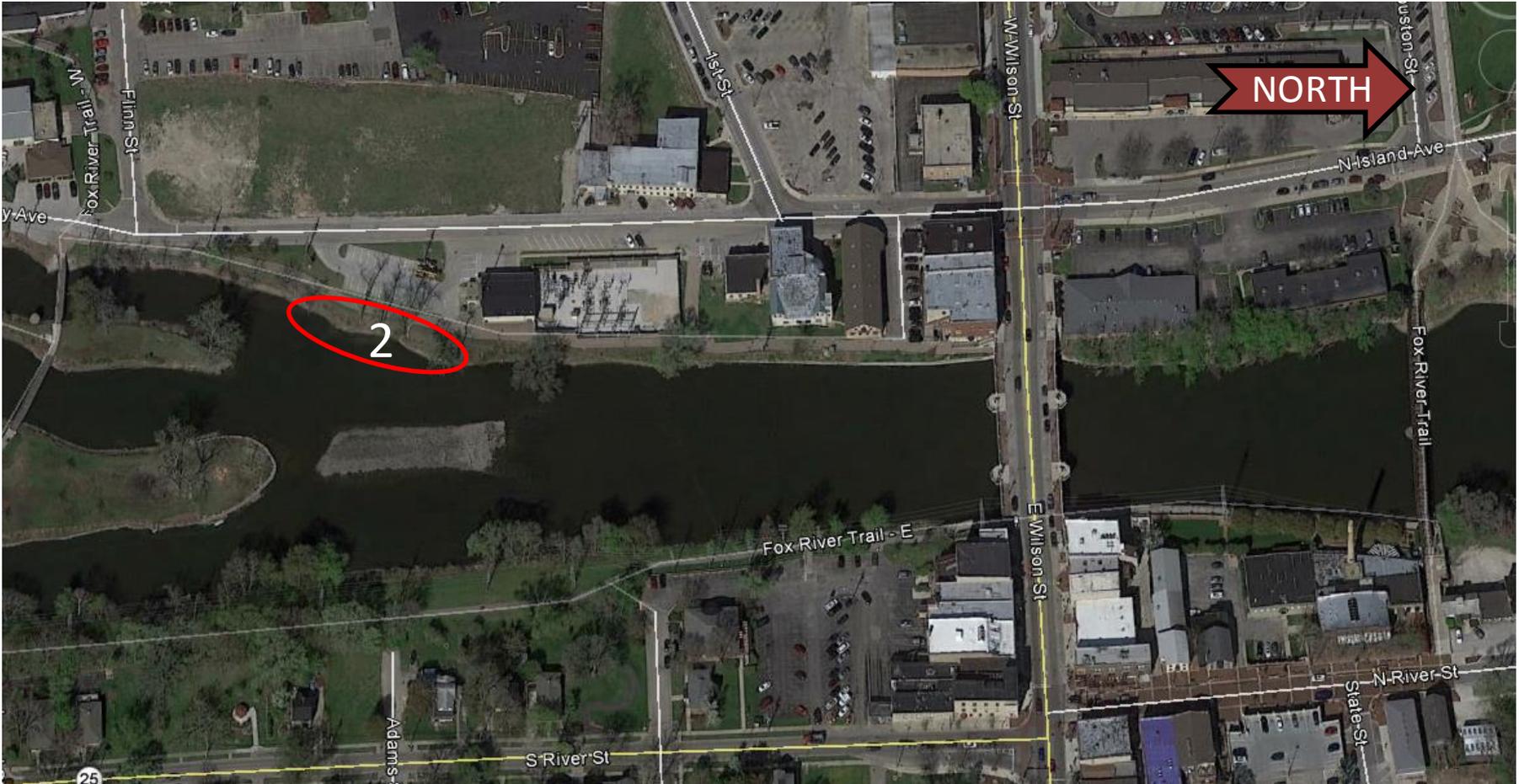
# Segment 1 Option B: Terrace Wall with Rock Toe



# Segment 1 Option B: Terrace Wall with Rock Toe



# Segment 2



# Segment 2



## Issues:

- Bank erosion
- Weedy/Non-native plants
- 7'-9' fall from trail to normal water level
- Unprotected storm sewer outlets
- Unprotected electrical utilities

# Segment 2 Option A: Fabric Encapsulated Soil Lifts with Rock Toe

- 7'-9' tall coir fiber fabric wrapped around engineered soil on top of rock toe
- Vegetated rock toe at water level
- Native herbaceous plants/grasses
- Native trees & shrubs
- ~\$630/ft
- Total: \$111,000

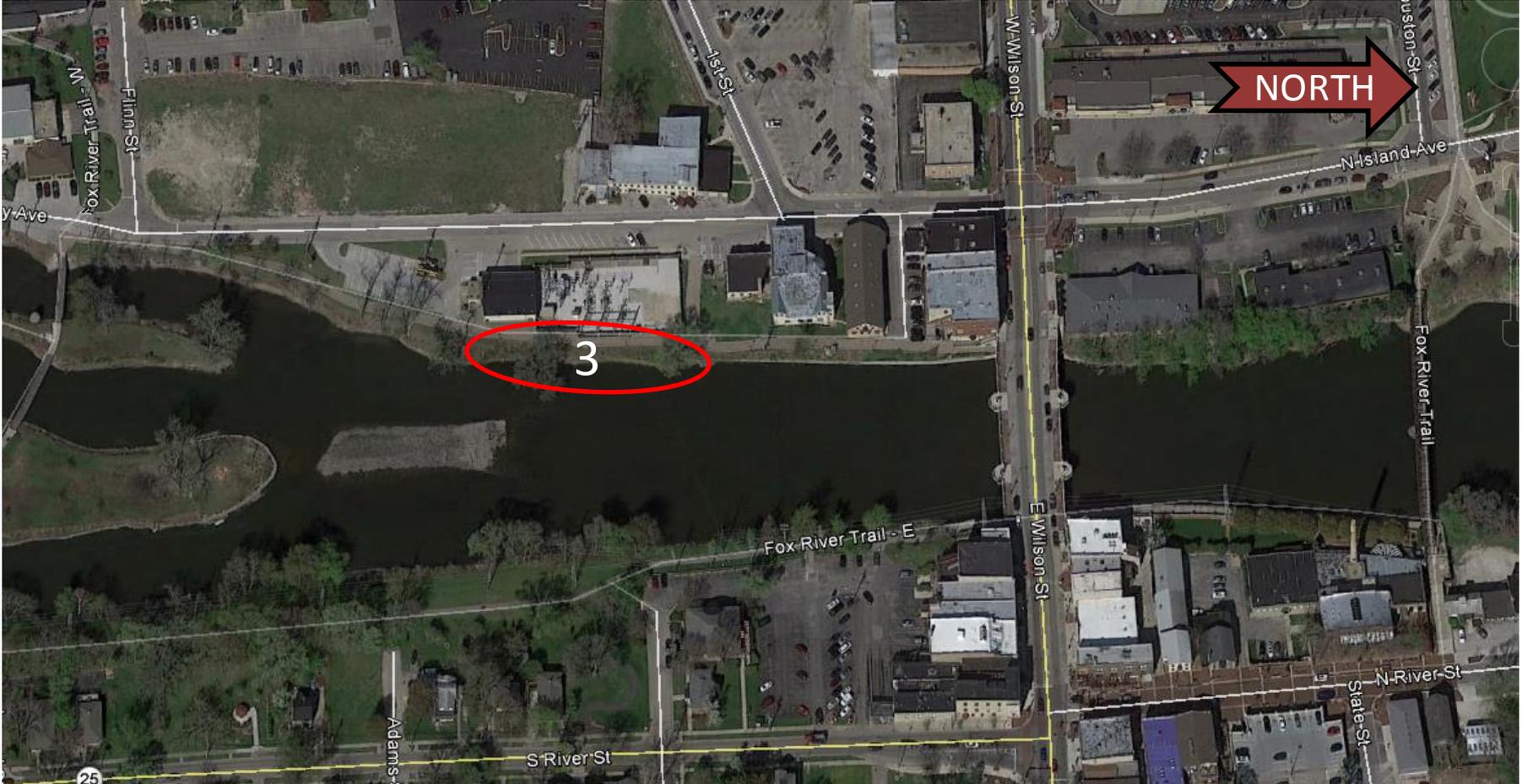


# Segment 2 Option B: Double Terrace Wall with Rock Toe

- Two rows of 2'-3' limestone block wall
- Vegetated rock toe at water level
- Native herbaceous plants/grasses on terraces between and above walls
- Native trees & shrubs
- ~\$875/ft
- Total: \$154,000



# Segment 3



# Segment 3

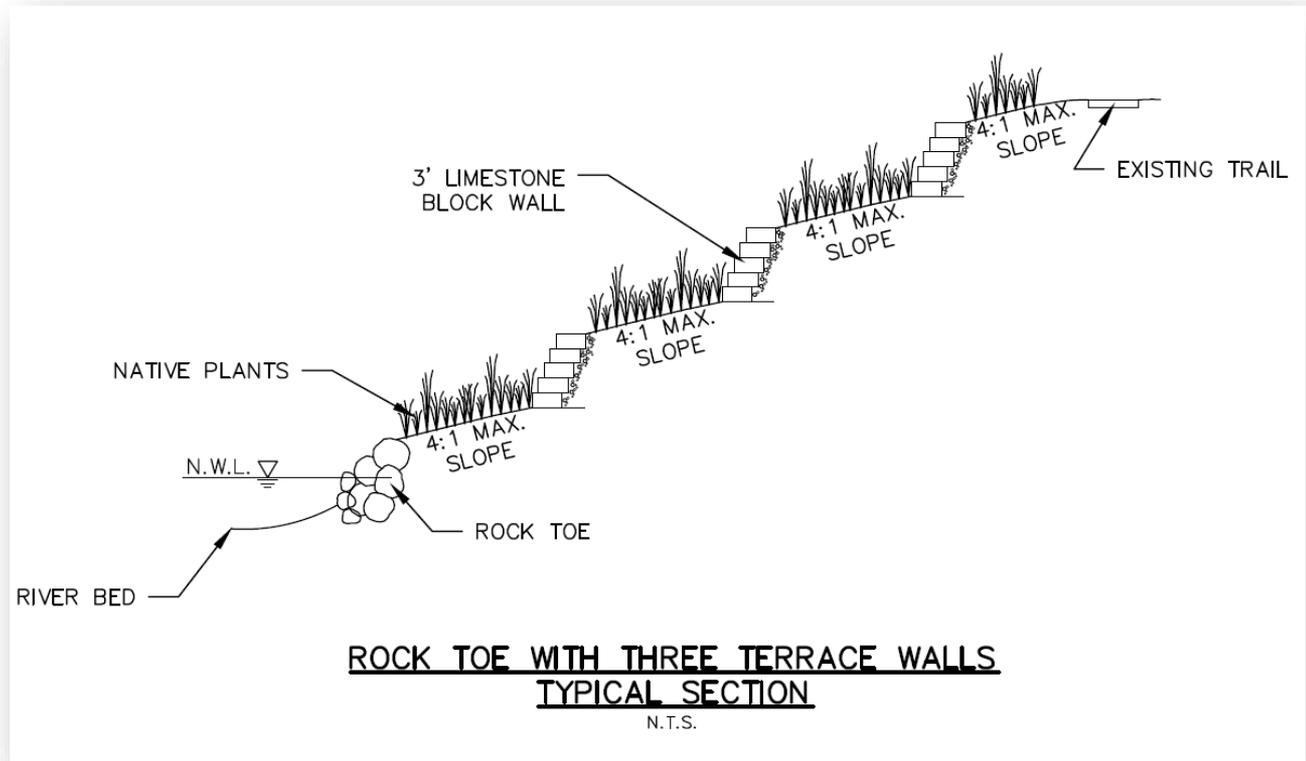


## Issues:

- Severe bank erosion from river and surface runoff
- Weedy/non-native plants
- 10'-12' fall from trail to normal water level
- Unprotected storm sewer outlets
- Unprotected electrical, sanitary, and water utilities

# Segment 3 Option A: Triple Terrace Wall with Rock Toe

- Three rows of 2-3' limestone block wall
- Vegetated rock toe at water level
- Native herbaceous plants/grasses on terraces between and above walls
- Native trees & shrubs
- ~\$1,130/ft
- Total: \$424,000

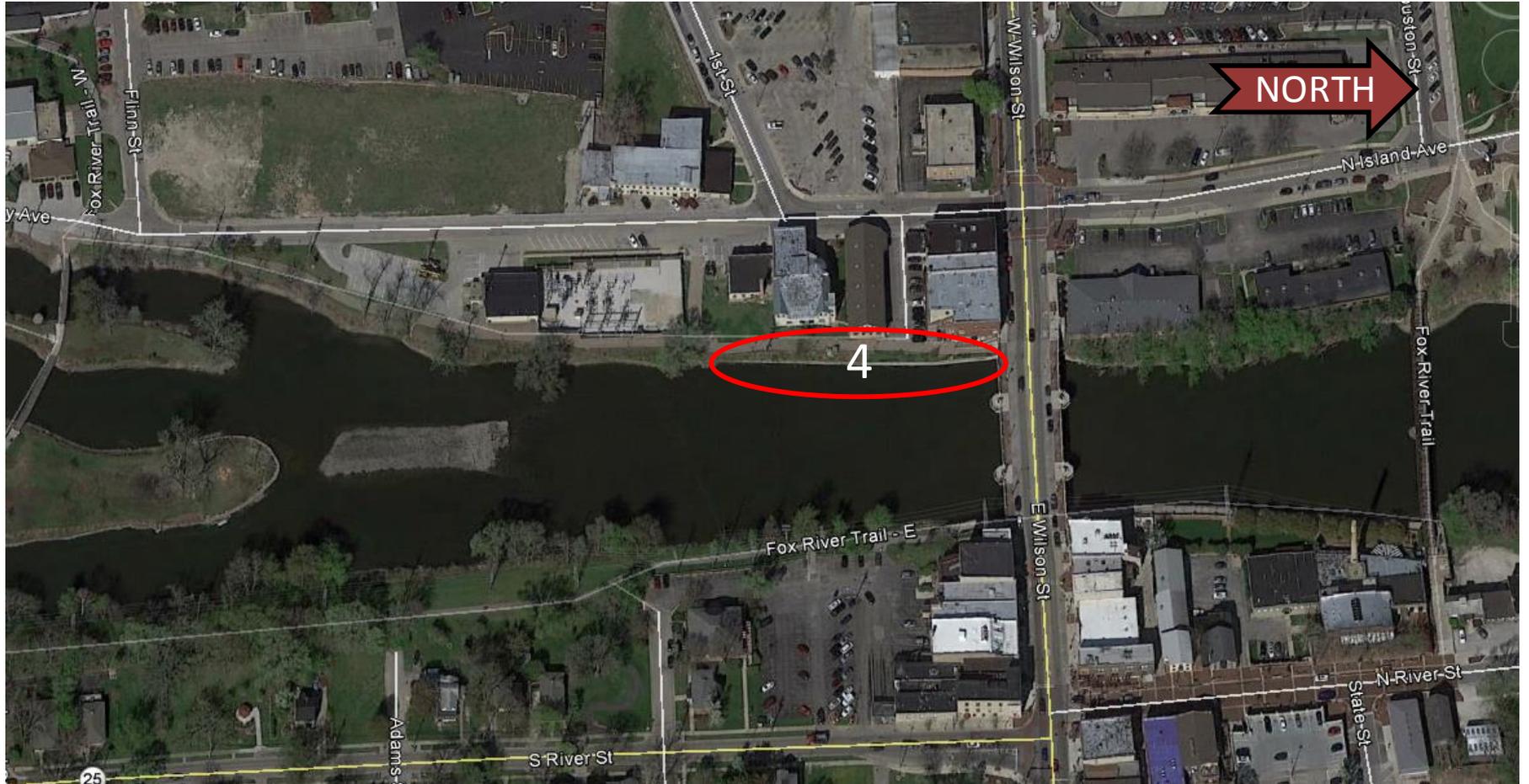


# Segment 3 Option B: Poured Concrete Wall

- 3.5'-7.5' exposed retaining wall
- Vegetated rock toe at water level
- Native herbaceous plants/grasses on terraces above and below wall
- Native shrubs
- ~\$1,500/Ft
- Total: \$562,500



# Segment 4



# Segment 4



## Issues:

- Localized erosion from surface runoff
- Weedy/non-native plants & shallow rooted turf grass
- Unprotected electrical utilities

# Segment 4 Option: Native Plants

- Herbicide turf grass and weedy/non-native species
- Plant native grasses/flowers and native shrubs
- Total: \$9,000



# Segments 5 & 6



# Segments 5 & 6



## Issues:

- Bank erosion threatening the building and HVAC systems
- 13'-15' fall from buildings to normal water level
- Unprotected storm sewer outlets
- Unprotected sanitary sewer
- Weedy/non-native plants

# Segments 5 & 6



# Segments 5 & 6 Options: Poured Concrete Wall w/ Trail Connection Below Wilson St. Bridge



# Segments 5 & 6 Option A: Single & Double Terrace Wall with Rock Toe

## Segment 5

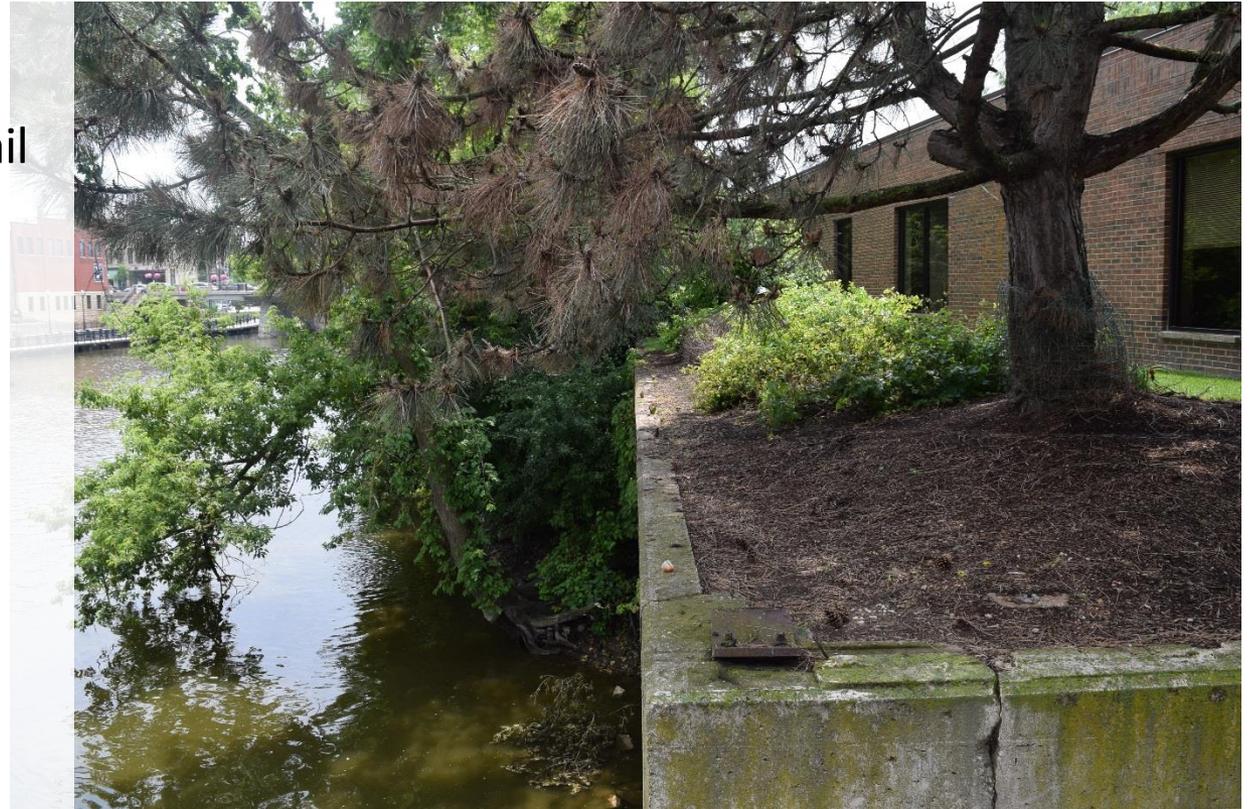
- Two rows of 2-3' limestone block wall
- Native herbaceous plants/grasses on terraces between and above walls
- Native trees & shrubs
- ~\$660/ft
- Total: \$99,000

## Segment 6

- One row of 2-3' limestone block wall
- Native herbaceous plants/grasses on terraces between and above walls
- Native trees & shrubs
- ~\$400/ft
- Total: \$60,000

# Segments 5 & 6 Option B: Poured Concrete Wall

- 7.5'-9.5' exposed retaining wall
- Does not allow for trail connection below Wilson St. Bridge
- Vegetated rock toe at water level
- Native shrubs, trees, and herbaceous plantings
- ~\$1,700/ft
- Total: \$553,000



# Segment 6 Options: Retaining Wall Repair



# All Segments: Limestone Outcroppings

- Provides shoreline and structure erosion protection
- Provides a mask for grey infrastructure
- Provides recreational opportunities
- \$6,000 per outcropping area
- 2-3 locations in project area



# All Segments: Root Wads

- Directs river flows away from shoreline
- Placed upstream of eroding/critical areas
- \$1,000 per root wad
- 7-10 locations in project area



# All Segments: Rock Vanes

- Directs river flows away from shoreline
- Placed upstream of eroding/critical areas
- \$2,100 per vane
- 7-10 locations in project area



# All Segments: Rock Outlet Protection

- Provides erosion protection for high velocities at outlets
- Natural look with rounded rock and native plugs
- \$1,300 per structure
- 8 locations in project area



# Preliminary Cost Estimate?

## Low \$895,000

- Segment 1 - Soil lifts & rock toe
- Segment 2 - Soil lifts & rock toe
- Segment 3 - 3 terrace walls w/ rock toe
- Segment 4 - Native plantings
- Segment 5 - 2 terrace walls w/ rock toe
- Segment 6 - 1 terrace wall w/ rock toe & repair spalling
- No recreational outcroppings
- 10 Root wads
- 8 Outlet protection areas

## High \$1,515,000

- Segment 1 – t terrace wall w/ rock toe
- Segment 2 – 2 terrace walls w/ rock toe
- Segment 3 – Poured concrete wall
- Segment 4 - Native plantings
- Segment 5 - Poured concrete wall
- Segment 6 - Poured concrete wall & repair spalling
- 3 recreational outcroppings
- 10 Rock vanes
- 8 Outlet protection areas

# Questions?



# CITY OF BATAVIA

---

**DATE:** June 20, 2016  
**TO:** Committee of the Whole  
**FROM:** Drew Rackow AICP, Planner  
**SUBJECT:** Ordinance 16-38: Grant of Variance for Deferred Parking  
1801 Suncast Lane – Vista Investments, Applicant

**Summary:** The Zoning Board of Appeals (ZBA) held a Public Hearing on June 15<sup>th</sup> to review a variance request for deferred (designed, but not constructed) parking for the proposed Suncast building addition at 1801 Suncast Lane. The variance would increase the amount of parking that is eligible to be land banked under an Administrative Use Permit from 50% to 97%. Suncast is seeking to construct 13 spaces out of the required 374 (361 land banked). Without a variance, the applicant could defer parking of 187 parking places. The ZBA felt that the request, as an increase in deferred parking, rather than a variance from the required parking was an appropriate request if conditioned to require the construction of parking if issues arise on site or the use of the property changes. The ZBA recommended approval of a variance request, which is now moving forward to the Committee of the Whole for recommendation.

**Background:** Please see the June 10<sup>th</sup> Staff Memo to the ZBA (attached) for additional information regarding the proposed deferral request. Anthony Martini, the applicant's engineer, discussed the benefits and practicality of the parking deferral with the ZBA. The Board agreed that existing conditions seem to have the ability to provide sufficient parking, given the projected minimal increase in employees. The Board agreed that conditions should be imposed to allow for the future review of parking if demand increased whether through changes in use or tenancy. Mr. Martini noted that the applicant is in agreement with proposed conditions regulating the deferred parking. The ZBA concluded that the requested number of spaces in anticipation of the building expansion was appropriate. No members of the public addressed the ZBA. The ZBA found that the variance request meets the Findings of Approval.

**Alternatives:** The City Council can approve the Ordinance as presented, add or modify conditions, or not approve the Ordinance.

- **Pros:** Approval of the Ordinance will allow the applicant to proceed with the proposed addition without constructing parking that may otherwise not be used.
- **Cons:** Site parking will need to be monitored to assure no parking issues are created over time.
- **Budget Impact:** None
- **Staff Impact:** None

**Timeline for Actions:** COW action on Ordinance 16-38 will allow the Ordinance to appear on the July 5<sup>th</sup> City Council agenda for final action. The approval will facilitate review of the pending Administrative Use Permit and building permit for the Suncast addition.

**Recommendations:** By a vote of 6-0, the ZBA recommended approval of the requested variance for deferral of parking.

Staff recommends approval of draft Ordinance 16-38 as presented.

Attachment: Draft Ordinance 16-38  
Zoning Board Memo

C: Department Heads  
John Lenz, FCL Builders  
Anthony Martini, Mackie Consultants  
Mary Ann Mings, Suncast Corporation

**CITY OF BATAVIA, ILLINOIS  
ORDINANCE 16-38**

**GRANT OF VARIANCE FOR DEFERRED PARKING  
Vista Investments, Applicant  
(1801 Suncast Lane)**

**ADOPTED BY THE  
MAYOR AND CITY COUNCIL  
THIS 5<sup>th</sup> DAY OF JULY, 2016**

Published in pamphlet form  
by authority of the Mayor  
and City Council of the City of Batavia,  
Kane & DuPage Counties, Illinois,  
This 6<sup>th</sup> day of July, 2016

Prepared by:  
City of Batavia  
100 N. Island Ave.  
Batavia, IL 60510

**CITY OF BATAVIA, ILLINOIS  
ORDINANCE 16-38**

**GRANT OF VARIANCE FOR DEFERRED PARKING  
Vista Investments, Applicant  
(1801 Suncast Lane)**

**WHEREAS**, Vista Investments, owner of 1801 Suncast Lane and legally described as:

LOTS 65 AND 66 IN BATAVIA BUSINESS PARK, BEING A SUBDIVISION OF PART OF THE SOUTHEAST QUARTER OF SECTION 12 AND PART OF THE EAST HALF OF SECTION 13, TOWNSHIP 39 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, ALL IN KANE COUNTY ILLINOIS AND PART OF THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 39 NORTH, RANGE 9 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN DUPAGE COUNTY, ILLINOIS ACCORDING TO THE PLAT THEREOF RECORDED JUNE 30, 2000 AS DOCUMENT 2000K052067 AND CERTIFICATE OF CORRECTION RECORDED FEBRUARY 20, 2011 AS DOCUMENT 2001K014507, IN KANE COUNTY ILLINOIS AND DUPAGE COUNTY ON JUNE 30, 2000 AS DOCUMENT R2000-099708. (PIN 12-13-203-001 AND 12-13-203-002)

has filed an application for a Variance from the Batavia Zoning Code (City Code Title 10), to allow for the deferral of construction of 361 parking spaces (97%) of the required 374 parking spaces for a manufacturing and warehousing use in the GI, General Industrial District instead of the allowed 50% by Administrative Use Permit under Section 4.03.H of the Zoning Code.

**WHEREAS**, notice was duly executed and a public hearing held by the Zoning Board of Appeals on June 15, 2016; and

**WHEREAS**, following said hearing, the Zoning Board of Appeals made the following findings:

1. There are unique circumstances applicable to the property, including its size, shape, topography, location or surroundings, strict application of the Zoning Code would create a hardship or other practical difficulty, as distinguished from a mere inconvenience, and deprive the property owner of property rights enjoyed by other property owners in the same zoning district;

**Finding:** The subject parcel conforms to the requirements of the GI, General Industrial District. The large scale of the existing site which is primarily designed for warehouse use would see a marginal increase in employees due to the expansion of the present use. The amount of parking required, based on square feet of the building, is a hardship given the expected increase of staffing, especially when considering the previous more liberal zoning requirements for parking in this district.

2. Such unique circumstances were not created by the current or previous owners or applicant;

**Finding:** The change in required parking, and the limitation of 50% of that required parking being deferred was not created by the current or previous owner.

3. The property cannot yield a reasonable return or be reasonably used for the purpose intended by the Zoning Code under the regulations in the district in which it is located;

**Finding:** Construction of the full required parking area, or even the reduced number of spaces allowed by an Administrative Use Permit would greatly exceed the amount of parking necessary based on current usage and expected employment counts. The proposed development without such relief may not allow the expansion to yield a reasonable return.

4. The variance does not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and zone in which such property is located;

**Finding:** The majority of the industrial buildings in this area were constructed prior to current Zoning Code requirements and have fewer parking stalls than may otherwise be required under today's Zoning Code. The proposed variance would not be a special privilege as other locations in the area have fewer parking spaces, and could also seek deferred parking for construction of their own building expansions.

5. The variance will not be materially detrimental to persons residing or working in the vicinity, to adjacent property, to the neighborhood, or the public welfare in general;

**Finding:** The reduction in parking installed should not have a detrimental effect to adjoining properties. The applicant has demonstrated that existing parking stalls will provide sufficient parking for the building addition. The ability to install parking in conformance with the Zoning Code is possible on site and can be imposed if parking demand increases on site to the extent that it impacts other properties; and

**WHEREAS,** following said hearing, the Zoning Board of Appeals recommended approval of the requested variance from the City of Batavia Zoning Code, subject to conditions as noted in Section 1, in accordance with the provided plans; and

**WHEREAS,** the Batavia City Council's Committee of the Whole has reviewed the application, the record of the public hearing, and the actions and findings of the Zoning Board of Appeals; and

**WHEREAS,** the Committee of the Whole has recommended approval of the requested variance in accordance with the recommendations of the Zoning Board of Appeals.

**NOW, THEREFORE, BE IT HEREBY ORDAINED** by the City Council of the City of Batavia, Kane and DuPage Counties, Illinois as follows:

**SECTION 1:** That the application by Vista Investments, owner of 1801 Suncast Lane for to allow for the deferral of construction of 361 parking spaces (97%) of the required 374 parking spaces for a manufacturing and warehousing use in the GI, General Industrial District instead of the allowed 50% by Administrative Use Permit under Section 4.03.H of the Zoning Code, in accordance with the Exhibits attached hereto, and subject to the following conditions; is approved.

CITY OF BATAVIA, ILLINOIS ORDINANCE 16-38

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1. In the event that staff determines that the current parking supply does not meet demand of the use on site, as evidenced by an increase in off-street parking, parking on site in areas other than designated parking spaces, parking on other properties, or other evidence, staff may, through the Administrative Use Permit, require that additional parking be constructed after a review of conditions with the property owner.
2. The property owner shall contact the City to evaluate the status of the deferred parking with any change in the use or tenancy on the property;

<b>Exhibit</b>	<b>Plan</b>	<b>Dated</b>	<b>Prepared by</b>
A	Deferred Parking Exhibit	June 15, 2016	Mackie Consulting

**SECTION 2:** That this Ordinance 16-38 shall be in full force and effect upon its presentation, passage and publication according to law.

**PRESENTED** to and **PASSED** by the City Council of the City of Batavia, Illinois, this 5<sup>th</sup> day of July, 2016.

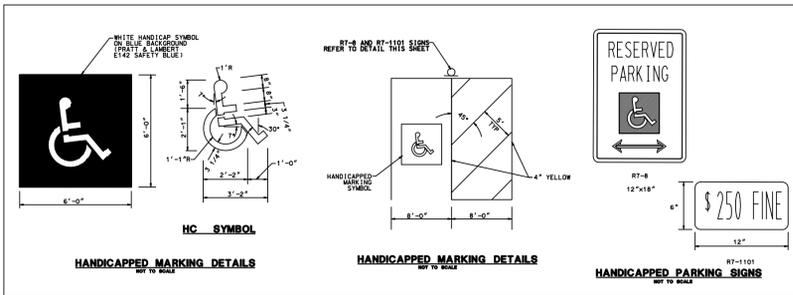
**APPROVED** by me as Mayor of said City of Batavia, Illinois, this 5<sup>th</sup> day of July, 2016.

\_\_\_\_\_  
Jeffery D. Schielke, Mayor

Ward	Aldermen	Ayes	Nays	Absent	Abstain	Aldermen	Ayes	Nays	Absent	Abstain
1	O'Brien					Fischer				
2	Callahan					Wolff				
3	Hohmann					Chanzit				
4	Mueller					Stark				
5	Botterman					Atac				
6	Cerone					Russotto				
7	McFadden					Brown				
Mayor Schielke										
<b>VOTE:</b>		Ayes	Nays	Absent	Abstention(s)					
Total holding office: Mayor and 14 aldermen										

ATTEST:

\_\_\_\_\_  
Deputy City Clerk



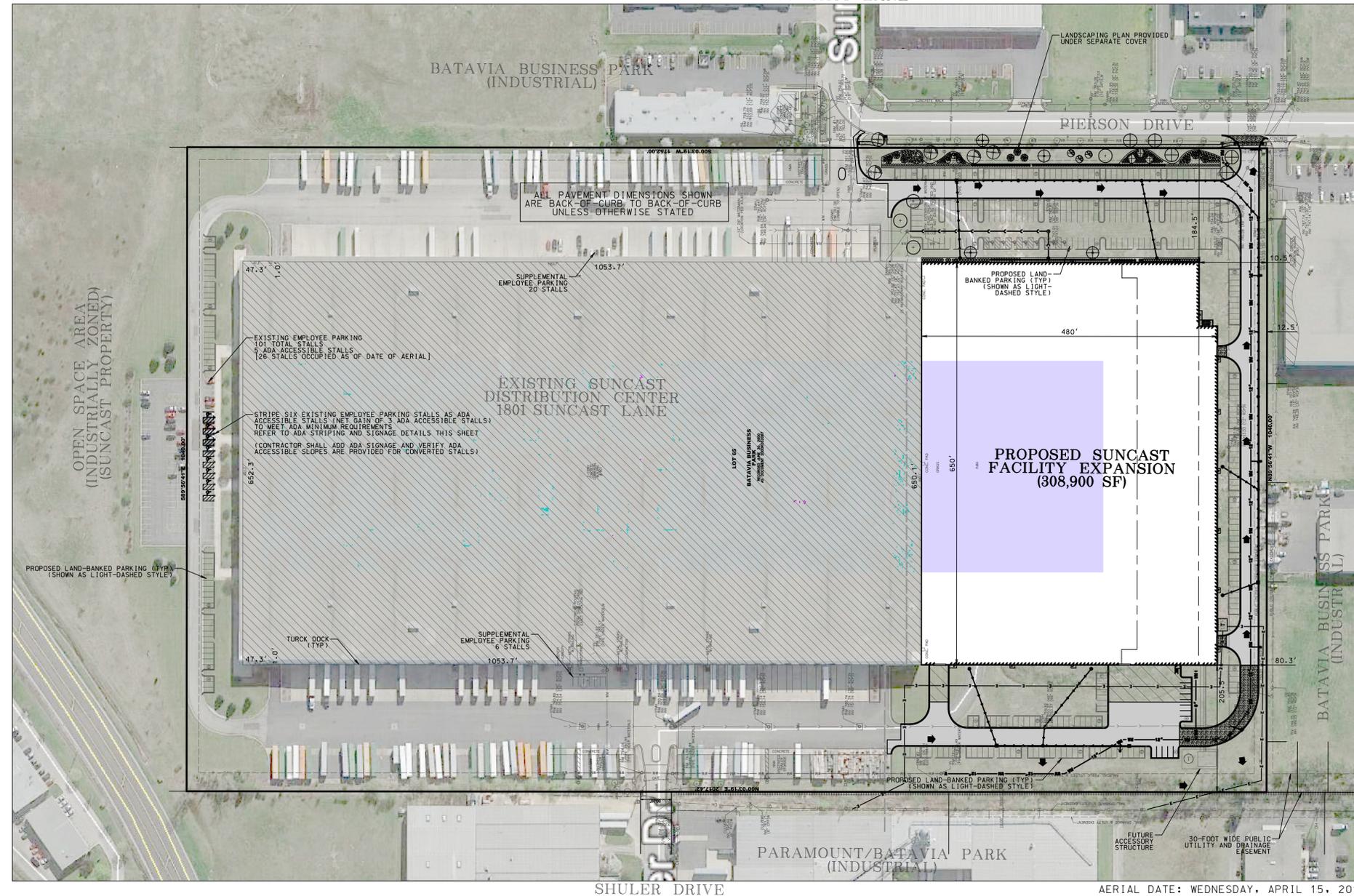
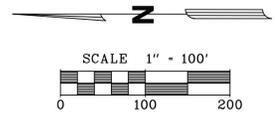
CONTRACTOR SHALL BE RESPONSIBLE FOR PROVIDING ALL APPROPRIATE TRAFFIC CONTROL IN ACCORDANCE WITH IDOT STANDARD SPECIFICATIONS AND DETAILS

UNLESS OTHERWISE NOTED, ALL DISTURBED AREAS SHALL BE RESTORED WITH 4" INCHES OF TOPSOIL AND SEED

**STORMWATER DETENTION SUMMARY:**

TOTAL TRIBUTARY AREA (IN PERMIT)	41.83 ACRES
COMPOSITE RUNOFF COEFFICIENT (C)	0.90 (PERMITTED)
COMPOSITE RUNOFF COEFFICIENT (C)	0.83 (PROPOSED)
RETENTION VOLUME PROVIDED	(WITHIN EXISTING BASIN)

\*\* THE PROPOSED SITE IMPROVEMENTS ARE MUCH LESS IMPERVIOUS THAN ORIGINALLY PERMITTED THUS SUFFICIENT DETENTION IS PROVIDED BY THE EXISTING REGIONAL DETENTION BASIN PROVIDED WITHIN THE BATAVIA BUSINESS PARK DEVELOPMENT.



**ZONING & SETBACKS:**

EMPLOYMENT DISTRICT  
ZONING = G1 (GENERAL INDUSTRIAL)

TABLE 2.604 (CITY OF BATAVIA):  
FRONT SETBACK = 20.0' (NOT APPLICABLE TO IMPROVEMENTS)  
SIDE SETBACK - EMPLOYMENT DISTRICT = 0.0'  
SIDE SETBACK - COLLECTOR OR LOCAL ROAD = 20.0'  
REAR SETBACK - EMPLOYMENT DISTRICT = 0.0' / 10.0'

NOTE: ACCESSORY STRUCTURE SHALL NOT BE LOCATED IN A REQUIRED PRINCIPAL BUILDING SETBACK AND IN NO CASE CLOSER THAN 10.0' FROM THE PROPERTY LINE.

LANDSCAPE BUFFER FROM EAST PROPERTY LINE = 20.0'

**SITE ACREAGE:**

TOTAL SITE ACREAGE = +/- 41.83 ACRES  
SITE AREA DISTURBED = +/- 14.53 ACRES

**ENGINEERING PLAN GENERAL NOTES**

- REFER TO THE CITY OF BATAVIA ENGINEERING SPECIFICATIONS WITHIN THIS PLAN SET FOR INFORMATION REGARDING SANITARY SEWER, STORM SEWER, AND WATERMAIN CONSTRUCTION.
- SANITARY SEWER AND WATERMAIN SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE "STANDARD SPECIFICATIONS FOR WATER AND SEWER MAIN CONSTRUCTION IN ILLINOIS", LATEST EDITION AND ALL SUPPLEMENTS THERETO.
- EXISTING DRAIN TILE ENCOUNTERED DURING CONSTRUCTION WHICH DRAIN OFF-SITE AREAS WILL BE RE-ROUTED TO THE STORM SEWER SYSTEM. ALL OTHER DRAIN TILE ENCOUNTERED WILL BE REMOVED OR ABANDONED DURING CONSTRUCTION.
- ALL REQUIRED EASEMENTS FOR DRAINAGE AND UTILITIES ARE PROVIDED IN THE RECORDED PLAT OF SUBDIVISION FOR THE BATAVIA BUSINESS PARK AND/OR SHALL BE PROVIDED AS A COMPONENT OF THE FINAL ENGINEERING SUBMITTAL UPON APPROVALS.
- ALL PROPOSED SANITARY SEWER, STORM SEWER, AND WATERMAIN AND SERVICES UNDER AND WITHIN 2' OF PAVEMENT SHALL BE BACKFILLED WITH TRENCH BACKFILL, CRUSHED STONE OR CRUSHED ASPHALT MEETING CA-6 GRADATION.
- ALL DIMENSIONS AND RADII ARE TO BACK OF CURB, UNLESS OTHERWISE SHOWN.
- ALL LIGHTING AND TRAFFIC CONTROL DEVICES SHALL BE IN ACCORDANCE WITH THE CITY OF BATAVIA STANDARDS.
- THE PROPOSED PROJECT SITE DOES NOT LIE WITHIN FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) REGULATORY FLOODPLAIN LIMITS PER THE DELINEATION FOUND IN COMMUNITY PANEL NOS. 17089C0332H WITH AN EFFECTIVE DATE OF AUGUST 3, 2009.
- ALL MANHOLES AND CATCH-BASINS SHALL BE 4'-0" DIAMETER UNLESS OTHERWISE INDICATED.
- ADA ACCESSIBLE CURB RAMP SHALL BE PROVIDED AT ALL LOCATIONS WHERE THE SIDEWALK ADJOINS THE CURB AND GUTTER. ALL DETECTABLE WARNINGS SHALL BE RED IN COLOR.
- 76 PARKING STALLS (20.3%) ARE TO BE LAND-BANKED FOR FUTURE USE UNDER THIS PLAN. LAND-BANKING FUTURE EMPLOYEE PARKING STALLS FOR UP TO 50% OF THE REQUIRED AMOUNT IS PERMITTED PER THE CITY OF BATAVIA.
- REFER TO THE WATERMAIN RELOCATION PLAN PREPARED BY MACKIE CONSULTANTS LLC, DATED MAY 4, 2016 FOR INFORMATION PROVIDED PROVIDED TO THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) REQUESTING APPROVAL FOR EXISTING WATERMAIN DEMOLITION AND PROPOSED WATERMAIN CONSTRUCTION. AN APPROVED IEPA WATER PERMIT MUST BE OBTAINED PRIOR TO ANY CONSTRUCTION ACTIVITIES.
- LIGHTING AND PHOTOMETRIC PLAN TO BE PROVIDED BY MECHANICAL, ELECTRICAL AND PLUMBING ENGINEER UNDER SEPARATE COVER.
- LANDSCAPE AND TREE PRESERVATION PLAN TO BE PROVIDED BY LANDSCAPE ARCHITECT UNDER SEPARATE COVER.
- SITE PLAN TO BE PROVIDED BY ARCHITECT UNDER SEPARATE COVER.
- ELECTRIC SERVICE AND DESIGN TO BE PROVIDED BY THE CITY OF BATAVIA.
- ALL SITE IMPROVEMENTS ARE TO BE CONSTRUCTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE CITY OF BATAVIA, THE APPLICABLE PROVISIONS OF THE FOLLOWING SPECIFICATIONS SHALL SUPPLEMENT THEIR REQUIREMENTS:
- ALL NOMINAL BUILDING DIMENSIONS ARE BASED ON ARCHITECTURAL PLANS. CONTRACTOR SHALL REFER TO ARCHITECTURAL PLANS FOR EXACT BUILDING DIMENSIONS AND CONTACT THE ARCHITECT FOR ANY DISCREPANCIES.
- REFUSE AND RECYCLING CONTAINERS SHALL BE LOCATED WITHIN THE EXISTING BUILDING. REFER TO THE REFUSE AND RECYCLING NOTES ON THIS SHEET.

**PARKING STALL SUMMARY:**

	EXISTING	ADDITIONAL	PROVIDED	REQUIRED
TOTAL PROPOSED PARKING	285	13	298	187*
TRAILER PARKING (NOT INCLUDING TRUCK DOCKS)	158	0	158	
EMPLOYEE PARKING STALLS	96	13	107	
SUPPLEMENTAL EMPLOYEE PARKING	26	0	26	
ADA ACCESSIBLE STALLS	5	3***	8	8*
TOTAL PROPOSED LANDBANKED PARKING	0	363	363	363***
EMPLOYEE PARKING STALLS	0	355	355	(97.0%)
ADA ACCESSIBLE STALLS	0	8	8	3
TOTAL PROPOSED PARKING (EXISTING, PROPOSED AND FUTURE/LANDBANKED)			661	374

\* CITY OF BATAVIA REQUIREMENT: 374 TOTAL PARKING SPACES ARE REQUIRED WITH ELIGIBILITY FOR 50% LANDBANKED (187 PARKING SPACES REQUIRED PRIOR TO LANDBANKING). LANDBANKED STALLS ARE SHOWN AS A DASHED LINE STYLE.

\*\* PROVIDED 13 PARKING SPACES ARE PROPOSED, 363 LANDBANKED PARKING SPACES OF THE POTENTIAL 374 ARE REQUIRED PER CITY OF BATAVIA MINIMUM PARKING REQUIREMENT.

\*\*\* PARKING LOCATED ON NORTH END OF FACILITY WILL REQUIRE THREE ADDITIONAL ADA ACCESSIBLE STALLS TO MEET MINIMUM REQUIREMENT.

Exhibit "A" of Ordinance 16-38

**REFUSE AND RECYCLING CONTAINER NOTES:**

- REFUSE AND RECYCLING CONTAINERS TO BE LOCATED IN EXISTING TRUCK DOCK.
- OWNER SHALL BE RESPONSIBLE FOR COLLECTION AND DISPOSAL OF ALL REFUSE AND RECYCLING CONTAINERS.
- CONTAINERS SHALL BE OPEN-TOP ROLL-OFF CONTAINERS AND SHALL BE SIZED BASED ON OWNER OPERATION AND NUMBER OF PICKUPS PER USAGE.
- DISPOSAL SHALL BE PERFORMED BY REAR END LOADING REFUSE AND/OR RECYCLING TRUCK.

REFER TO SHEETS 9 & 9A OF THIS PLAN SET FOR INFORMATION REGARDING THE GEOMETRIC/PAVING PLAN AND LANDBANKED PARKING PLANS

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**Mackie Consultants, LLC**  
9575 W. Higgins Road, Suite 500  
Rosemont, IL 60018  
(847)696-1400  
www.mackieconsult.com

CLIENT:  
**FCL BUILDERS**  
1150 SPRING LAKE DRIVE  
ITASCA, ILLINOIS 60143

DATE	DESCRIPTION OF REVISION	BY	SCALE
06/15/2016	REVISED PER CITY COMMENT	RNM	DRAWN DWP
06/09/2016	REVISED PER INTERNAL REVIEW	RNM	APPROVED AJM
06/08/2016	REVISED FINISHED FLOOR ELEVATION	RNM	DATE 05/11/2016
05/25/2016	REVISED TO PROVIDE ADDITIONAL LANDBANKED PARKING	RNM	SCALE 1" = 100'
05/17/2016	REVISED TO PROVIDE ADDITIONAL LANDBANKED PARKING	RNM	

**OVERALL SITE EXHIBIT**  
**1801 SUNCASTR LANE**  
**BATAVIA, ILLINOIS**

SHEET  
**2 OF 13**  
PROJECT NUMBER: 2912  
© MACKIE CONSULTANTS LLC, 2016  
ILLINOIS FIRM LICENSE 184-002694

# CITY OF BATAVIA

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**DATE:** June 10, 2016  
**TO:** Zoning Board of Appeals  
**FROM:** Drew Rackow AICP, Planner  
**SUBJECT:** Variance for Deferred Parking: Suncast Building Expansion  
1801 Suncast Lane  
Suncast Corporation - Vista Investments, Applicant

## Background and Summary of Information Provided by the Applicant

On May 18<sup>th</sup>, the Plan Commission reviewed and approved design review for a proposed 308,900 square foot addition to the Suncast warehouse building at 1801 Suncast Lane. In their presentation, the applicant noted their intent to request deferral of most of the required parking. The Zoning Code allows an Administrative Use Permit to defer (design, but not construct) up to 50% of the required parking spaces. The current mix of warehouse and manufacturing proposed requires 374 parking spaces. The applicant proposes construction of 13 spaces at the southwest corner of the addition, with the remaining 361 spaces deferred (97%). The applicant's Engineer notes that an abundance of parking exists on site for employees and that existing parking can handle the minor increase of employees expected on site. Typically 60-80 spaces are vacant during operations. The applicant believes that that proposed 13 spaces along with existing parking will address the increase in employment during shifts.

## Staff Analysis

The Zoning Code allows the applicant to seek deferral of up to 187 spaces through an Administrative Use Permit, which is a staff level review of a parking situation. The applicant, rather than requesting a variance from the requirement to construct the required parking has instead designed the required parking but seeks to increase the allowed deferral to 97%. Staff believes this is a far more reasonable variance request that balances the needs of the property owner with the requirements of the Zoning Code. By varying the percentage of deferred parking, room on the site is still reserved to add this parking when shifts in demand require the parking to be installed. The ZBA, like other similar approvals may impose conditions to require construction of spaces if parking issues arise on site.

The proposed variance is an appropriate balance of the parking requirements, which changed since the original development of the property, and the expected ability of existing parking to handle increases of parking activity on site. The previous Zoning Code required 25% of the site be developed for parking and also allowed the ZBA to "liberally" consider variations to the parking regulations. The applicant notes benefits to the community by reducing impervious areas. The original development was designed to handle the stormwater run-off from the future full build out as depicted on plans. The requested variance would allow delay of construction of parking that would otherwise remain vacant according to the applicant.

Staff would recommend a condition that in the event current parking supply does not meet the demand of any existing or future tenant or use, the property owner at that time shall construct a sufficient number of additional stalls to address the demand. Additionally staff recommends that the status of the deferred parking be evaluated with any change of use or tenancy.

### Review of Findings

Staff is supportive of the variance request to increase the amount of parking deferred for the building addition. Staff presents the following Findings, based on this conclusion for the Zoning Board of Appeals (ZBA) to consider.

Under our Code and State Statute, the ZBA is to consider all information submitted by the applicants and provided by staff, together with the information given at the public hearing. The ZBA must determine if the required variance Findings for Approval have been met.

Section 5.503 in Zoning Code Chapter 5.5: Variances establishes Findings the ZBA must reach before voting on a recommendation of approval or denial to the City Council's Committee of the Whole (COW). Below is each of the required findings from Section 5.503 followed by staff analysis.

**Finding A:** There are unique circumstances applicable to the property, including its size, shape, topography, location or surroundings, where strict application of the Zoning Code would create a hardship or other practical difficulty, as distinguished from a mere inconvenience, and deprive the property owner of property rights enjoyed by other property owners in the same zoning district.

The subject parcel conforms to the requirements of the GI, General Industrial District. The large scale of the existing site which is primarily designed for warehouse use would see a marginal increase in employees due to the expansion of the present use. The amount of parking required, based on square feet of the building, is a hardship given the expected increase of staffing, especially when considering the previous more liberal zoning requirements for parking in this district.

**Finding B:** Such unique circumstances were not created by the current or previous owners or applicant.

The change in required parking, and the limitation of 50% of that required parking being deferred was not created by the current or previous owner.

**Finding C:** The property cannot yield a reasonable return or be reasonably used for the purpose intended by the Zoning Code under the regulations in the district in which it is located.

Construction of the full required parking area, or even the reduced number of spaces allowed by an Administrative Use Permit would greatly exceed the amount of parking necessary based on current usage and expected employment counts. The proposed development without such relief may not allow the expansion to yield a reasonable return.

**Finding D:** The variance does not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and zone in which such property is located.

The majority of the industrial buildings in this area were constructed prior to current Zoning Code requirements and have fewer parking stalls than may otherwise be required under today's Zoning Code. The proposed variance would not be a special privilege as other locations in the area have fewer parking spaces, and could also seek deferred parking for construction of their own building expansions.

**Finding E:** The variance will not be materially detrimental to persons residing or working in the vicinity, to adjacent property, to the neighborhood, or the public welfare in general.

The reduction in parking installed should not have a detrimental effect to adjoining properties. The applicant has demonstrated that existing parking stalls will provide sufficient parking for the building addition. The ability to install parking in conformance with the Zoning Code is possible on site and can be imposed if parking demand increases on site to the extent that it impacts other properties.

Staff believes that all five of the required findings are met.

#### Staff Recommendation

Staff recommends that the Zoning Board of Appeals make positive recommendation to the Findings of Fact for the Variance request. Staff recommends that the Zoning Board of Appeals recommend approval of the variance to the City Council, subject to the following conditions:

1. In the event that staff determines that the current parking supply does not meet demand of the use on site, as evidenced by an increase in off-street parking, parking on site in areas other than designated parking spaces, parking on other properties, or other evidence, staff may, through the Administrative Use Permit, require that additional parking be constructed after a review of conditions with the property owner.
2. The property owner shall contact the City to evaluate the status of the deferred parking with any change in the use or tenancy on the property.

Attachment: Variance Application Package

C: Mayor and City Council  
Department Heads  
John Lenz, FCL Builders  
Anthony Martini, Mackie Construction  
Mary Ann Mings, Suncast Corporation



## MEMORANDUM

**Date:** Thursday, May 26, 2016

**To:** Members of the City of Batavia Plan Commission

**From:** Anthony Martini, PE, Mackie Consultants  
Mary Ann Mings, Vice President, Suncast Corporation

**Subject:** Proposed Variance Request  
Proposed Suncast Corporation Building Expansion  
1801 Suncast Lane

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The Suncast Corporation has been fortunate to call the City of Batavia home for decades. Founded in 1984 and headquartered in Batavia, Illinois, the Suncast Corporation manufactures numerous plastic resin household goods and storage products, primarily used for outdoor use. The company offers its products through retail stores in the United States and is one of Batavia's largest employers.

The Suncast Corporation's main manufacturing center is located within their headquarters located on Kirk Road, the company also houses their warehouse facility on 1801 Suncast Lane within the existing Batavia Business Park.

Mackie Consultants has submitted Design Review plans on behalf of Suncast Corporation for a proposed building expansion for the existing warehouse facility on Suncast Lane. Suncast is proposing a 308,900 square foot building addition to the south end of the existing 717,000 square foot building. The proposed use is expanded warehousing, with a small manufacturing component.

The existing pre-cast architecture would be continued with the addition, with increased heights of the structure to allow for the use of cranes within the manufacturing portion of the structure.

Due to large quantity of existing parking currently provided onsite, Suncast proposes landbanking (designed but not constructed for future installation) a significant number of parking spaces that would otherwise be required by the Zoning Code. Suncast and their Engineer, Mackie Consultants, believe the project is uniquely qualified to allow for a variance to allow the parking in a landbank due to the existence of numerous existing parking stalls and the very low parking demand required for the building warehouse addition.

Additional parking spaces would be added to the southwest corner of the building as part of the development, and this parking is expected to provide a stall for each of the additional employees expected to be added with the addition.

Should the use change, additional future landbanked parking has been provided within the Site Plan and could be built to accommodate any future use or ownership change.

*Proposed Landbanking of Required Parking:*

The proposed addition with the mix of manufacturing and warehousing proposed (66,228 square feet of manufacturing space and 242,579 square feet of warehousing/mechanical equipment) would require 374 spaces per the strict interpretation of the Zoning Code.

The existing structure has 285 spaces (127 vehicle stalls, 158 truck parking) plus additional truck bays along the building. The parking at this facility currently provides much more parking than what is required for the current use. Currently the facility provides an average of 60-80 unused employee parking stalls at peak daily use.

As part of this application, we proposed the parking for the existing building may remain as is, and the addition to follow current code requirements. Landbanking, of up to 50% of the required spaces is allowed by Administrative Use Permit and is supported by City of Batavia staff. In an effort to provide additional site green space, reduce impervious area on site, encourage site aesthetic appeal, and to reduce stormwater runoff the applicant proposes to landbank a larger percentage of the required parking. Suncast proposes constructing one additional parking space for each expected new employee (despite the current site surplus) and to landbank the remainder of the parking for the addition (363 spaces).

In addition to the above narrative we offer the following to support the request for the Variance:

- A. *There are unique circumstances applicable to the property, including its size, shape, topography, location or surroundings, strict application of the Zoning Code would create a hardship or other practical difficulty, as distinguished from a mere inconvenience, and deprive the property owner of property rights enjoyed by other property owners in the same zoning district;*

The existing and proposed use of the site provides for unique circumstances which do not require a large parking demand, and request the variance to allow additional landbanked parking is allowed due to the practical difficulty with constructing such a large impervious and unnecessary parking lot. This unique nature of the site is well documented as the current facility has been in operation for 16 years. For those 16 years in operation, the site has consistently provided a surplus of unused existing parking.

In reducing the required parking on the site, the Suncast Corporation can provide additional green space and reduce stormwater runoff which would result in both a local and regional benefit to the immediate neighbors of the property and surrounding City of Batavia residents.

- B. *Such unique circumstances were not created by the current or previous owners or applicant; and;*

The unique circumstance was not created by the applicant but rather is established site condition that has existed since the site's original development in 2000.

- C. *The property cannot yield a reasonable return or be reasonably used for the purpose intended by the Zoning Code under the regulations in the district in which it is located; and*

Constructing unnecessary parking would provide an undue hardship on the development that is not necessary for the business operation and would reduce the potential yield on future development.

- D. The variance does not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and zone in which such property is located; and*

The requested variance does not constitute a grant of special privileges inconsistent with the limitations upon other properties in the vicinity and zone in which such property is located.

- E. The variance will not be materially detrimental to persons residing or working in the vicinity, to adjacent property, to the neighborhood, or the public welfare in general.*

The requested variance will not be materially detrimental to persons residing or working in the vicinity, to adjacent property, to the neighborhood, or the public welfare in general.

Suncast is one of the City of Batavia's longest standing and largest employers and as such, hopes for a continued partnership with the City of Batavia in meeting mutual goals. We respectfully request the variance described above to continue the company's success in the City and hope that the Board provide approval.



# CITY OF BATAVIA

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**DATE:** June 17, 2016  
**TO:** Committee of the Whole-CD  
**FROM:** Drew Rackow AICP, Planner  
**SUBJECT: Ordinance 16-39:** Amending the Text of the Zoning Code, Title 10 of the City Code

**Summary:** At the June 15<sup>th</sup> Plan Commission meeting a Public Hearing was conducted for proposed amendments to two chapters of the Zoning Code. Amendments to Chapter 3.1 for Planned Development Overlays would allow Planned Developments to modify all portions of the Zoning Code, other than allowed uses. Amendments to Chapter 4.1 would modify wall mounted lighting requirements in the Light and General Industrial Districts. The changes would raise the allowed height of wall mounted lighting from 15 feet to 25 feet. It would also allow wall mounted lighting for building additions to match the existing building lighting height, if taller. The attached draft Ordinance is presented for review by the Committee of the Whole (COW) after the positive recommendation of the Plan Commission.

**Background:** After similar requests for lighting arose with the Suncoast warehouse addition that mirrored the variance request for lighting with the Chicago Expert Importers (lighting variances were among several other variances), staff felt it was appropriate to review the lighting requirements for industrial districts. A lighting height of 25 feet would allow building mounted lighting to more efficiently illuminate truck docks, which would be impractical to illuminate with light poles. The second provision of the change would allow new lighting on a building addition in industrial districts to match existing wall light height (if taller). This should address any non-conforming lighting situation that remains despite these regulations. Higher lights would be allowed only on walls not facing residential use.

Changes to Chapter 3.1 would expand the ability to seek modifications to the Zoning Code under a Planned Development. Currently the Planned Development regulations limit modification of Zoning Code requirements to base district regulations (setbacks, required landscape areas, height, etc.). The proposed change would allow Planned Developments to modify all portions of the Zoning Code (parking, lighting, site geometry, site regulations). These changes to the Planned Development chapter would put our PD overlay district in alignment with Planned Unit Development allowances in St. Charles and North Aurora. The amendments would still not allow uses to be amended via a Planned Development. Staff proposed this change to simplify the development review process, reducing the number of steps necessary for more complex applications. The change would avoid requiring a variance for a project that is already seeking a planned development.

No members of the public spoke at the hearing. The Commission felt that the proposed changes to the Planned Development Overlay district were an appropriate modification that would reduce the complexity of steps for Planned Development processes requiring fewer actions. The Plan Commission was in favor of the proposed modifications to industrial districts, seeing the changes as appropriate give the recent variance approvals.. Commissioners inquired if these changes would allow taller lights facing residential properties. Staff noted that the changes would limit wall lighting facing residential properties to 15 feet in height. The Commission recommended City Council approval of the proposed Zoning Code amendments.

**Alternatives:** The City Council can approve or deny the Ordinance as presented, propose changes to the Ordinance, remand the changes back to the Commission for further review, or take no action.

- **Pros** – The proposed amendments will simplify application processes for zoning applications, allowing projects that may otherwise require a variance to seek modifications to the Zoning Code

under one Planned Development process. It would also provide practical solutions for lighting in industrial districts without the need for variances.

- **Cons** – Staff has not identified any negative circumstances with the proposed action.
- **Budget Impact** – None.
- **Staff Impact** – None.

**Timeline for Actions:** With a COW recommendation, Ordinance 16-39 will be placed on the City Council agenda for final action on July 5<sup>th</sup>. Passage of this Ordinance will facilitate the Suncast warehouse building expansion, which is currently in permit review.

**Recommendations:** By a vote of 6-0, the Batavia Plan Commission recommended approval of the Zoning Code text amendments, as presented.

Staff recommends approval of Ordinance 16-39 as presented.

#### Attachments

1. Draft Ordinance 16-39: Amending the Text of the Zoning Code
  2. Staff Report to the Plan Commission with redlines of Zoning Code
- c Mayor and City Council  
Department Heads  
Media

**CITY OF BATAVIA, ILLINOIS  
ORDINANCE 16-39  
AMENDING THE CITY OF BATAVIA ZONING CODE  
TITLE 10 OF THE CITY CODE**

**ADOPTED BY THE  
MAYOR AND CITY COUNCIL  
THIS 5<sup>TH</sup> DAY OF JULY, 2016**

Published in pamphlet form  
by authority of the Mayor  
and City Council of the City of Batavia,  
Kane & DuPage Counties, Illinois,  
This 6<sup>th</sup> day of July, 2016

Prepared by:  
City of Batavia  
100 N. Island Ave.  
Batavia, IL 60510

**CITY OF BATAVIA, ILLINOIS**  
**ORDINANCE 16-39**  
**AMENDING THE CITY OF BATAVIA ZONING CODE**  
**TITLE 10 OF THE CITY CODE**

**WHEREAS**, the City of Batavia's Zoning Code (City Code Title 10) contains definitions and provisions relating to the use and development of land in the City of Batavia; and

**WHEREAS**, said provisions have been reviewed and it has been determined that these and certain other provisions, and requirements should be amended in order to better regulate the use and development of land in the City of Batavia; and

**WHEREAS**, public notice of proposed amendments to Title 10 of the Batavia City Code was duly given and published as required by law; and

**WHEREAS**, the Plan Commission of the City of Batavia did, on June 15, 2016 conduct a public hearing with respect to proposed amendments that would accomplish the appropriate changes to Title 10, and voted to recommend approval of said amendments to Title 10 of the City Code to the City Council's Committee of the Whole; and

**WHEREAS**, the City Council of the City of Batavia has received the recommendation of both the Batavia Plan Commission and the Committee of the Whole, and has considered same; and

**WHEREAS**, it is in the best interests of the City of Batavia and its residents that the proposed Ordinance be adopted by the City Council of the City of Batavia.

**NOW THEREFORE, BE IT ORDAINED**, by the City Council of the City of Batavia, Kane and DuPage Counties, Illinois:

**SECTION 1:** That the City of Batavia Zoning Code (Title 10 of the City Code) is hereby amended in conformance with the terms of this Ordinance.

**SECTION 2:** That the City of Batavia Zoning Code, Chapter 3.1: Planned Development Overlay District, is hereby amended by as follows:

1. Modify 3.102.B.1 to state "To modify development regulations of this Title to implement policies in the Comprehensive Plan."
2. Delete 3.102.C.2 and renumber the subsequent sub-sections.

**SECTION 3:** That the City of Batavia Zoning Code, Chapter 4.1: Site Regulations, is hereby as follows:

1. Modify 4.103.A.4 to state "Wall-mounted fixtures shall be a maximum height of 15 feet above grade, as measured from grade to the bottom of the light source. In the LI Light Industrial and GI General Industrial districts, such lights on walls not facing property currently used or designated in the Comprehensive Plan as Residential may be a

**CITY OF BATAVIA ORDINANCE 16-39**

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maximum of 25 feet above grade. Where all existing lights are located above this limit and an addition to the building is to be constructed, lights proposed on the addition may match the height of the lowest existing lights above the height limits. Wall-mounted fixtures shall be full cutoff type, with the bottom of the light source being parallel to the ground.”

2. Modify 4.103.A.5 to state “Pole-mounted fixtures shall be full cutoff type only, with the bottom of the light source being parallel to the ground. Semi-cutoff pole-mounted fixtures are prohibited.”

**SECTION 4:** That this Ordinance 16-39 shall be in full force and effect upon its presentation, passage and publication according to the law.

**PRESENTED** to and **PASSED** by the City Council of the City of Batavia, Illinois, this 5<sup>th</sup> day of July, 2016.

**APPROVED** by me as Mayor of said City of Batavia, Illinois, this 5<sup>th</sup> day of July, 2016.

---

Jeffery D. Schielke, Mayor

Ward	Aldermen	Ayes	Nays	Absent	Abstain	Aldermen	Ayes	Nays	Absent	Abstain
1	O’Brien					Fischer				
2	Callahan					Wolff				
3	Hohmann					Chanzit				
4	Mueller					Stark				
5	Botterman					Atac				
6	Cerone					Russotto				
7	McFadden					Brown				
Mayor Schielke										
<b>VOTE:</b>		Ayes	Nays	Absent	Abstention(s)					
Total holding office:		Mayor and 14 aldermen								

ATTEST:

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Deputy City Clerk

# CITY OF BATAVIA

---

**DATE:** June 23, 2016  
**TO:** Committee of the Whole-CD  
**FROM:** Joel Strassman, Planning and Zoning Officer  
**SUBJECT: Initial Land Use Proposal Review – Crash Champions Auto Body Shop  
2080 Main Street**

**Summary:** My Properties LLC, doing business as Crash Champions, has submitted an application for Initial Land Use Proposal Review (ILUP) to consider changing the land use classification and zoning of the former Aldi store at 2080 Main Street to allow an automobile body repair shop. The property has Comprehensive Land Use Map and Zoning Map designations of General Commercial; it is currently zoned GC General Commercial. To allow an auto body shop, the property would need to be zoned Industrial (Light or General), or SB Service Business with an approved conditional use.

**Background:** The ILUP process was added to the Zoning Code last year to give the City Council an opportunity to discuss specific new uses of land that differ from what is prescribed for a property in the [Comprehensive Plan](#) or on the [Official Zoning Map](#), and to give the general public the opportunity to participate in the Council's review. The City Council is to discuss issues regarding the proposed change in use and provide general commentary on the proposal. From the discussion, the applicant will have a better idea of the major areas of concern regarding the proposed use, and can decide whether to move forward with formal zoning applications proposing map amendments and site and building changes. This process is not intended to evaluate proposed site or building changes; only the proposed change in use is to be considered in depth.

With its current general commercial designations, automobile body repair is not an allowed use. The GC District permits *Vehicle Services, Light* (tires, fluids, engine components, brakes, mufflers, glass) but not *Vehicle Services, Heavy* (shops specializing in body and paint work, transmission, drive train, radiator).

**Information Submitted by the Applicant:** Crash Champions intends to eventually seek reclassifying the property on the Land Use Map to service business and to apply SB Service Business zoning with a conditional use to allow a body shop. Crash Champions notes that the surrounding Windmill Creek properties are automobile service oriented and an auto body shop would enhance the services offered. Crash Champions would add up to 20 jobs, renovate and add to the existing building, and provide a fenced in area to hold customers' cars. Sales tax would be collected on parts, paint, and supplies the shop uses in repairing vehicles.

The property has not been used as a retail facility since 2011. This is the first contract for purchase for the property with the current listing agent.

Crash Champions has included a letter of permission for their seeking zoning changes from Aldi, the owner of the property. Aldi states that it will require all zoning action to become effective after the sale has completed.

**Staff Analysis:** This property was annexed and zoned B3 Arterial Oriented Commercial as part of a larger annexation of property south of Main Street and west of Randall Road in 1990. Windmill Creek was placed in the GC District with adoption of the 2010 Zoning Code. The building at 2080 Main was constructed as an Aldi grocery store in 1992. The City has always seen this property as general commercial/retail. Despite having limited sight lines from Randall and Main Street and circuitous access, the property was successful in housing Aldi until 2011. In recent years, however, the building has been vacant, and 3 other businesses – Golden Corral and Burger King restaurants and Discount Tires – have left Windmill Creek.

In the Comprehensive Plan, the land use classification of Service Business is used to identify areas of quasi-industrial uses and small scale office and service uses. The [Land Use Element](#) of the Comprehensive Plan

identifies maintaining the commercial viability of the Randall Road corridor and as an on-going issue, along with balancing land uses to serve the community and ensuring sensitive transitions from nonresidential use to residential use. This Element's goals and policies include balancing land uses by protecting conversion of key retail properties to non-retail, and maintaining sufficient employment areas by encouraging neighborhood retail uses west of Randall Road.

The Service Business (SB) zoning district is intended to permit a combination of light industrial service and retail uses not requiring frequent visits by heavy trucks. The purposes of employment districts (Office, Light and General Industrial, and Service Business) include providing for a range of uses at appropriate intensities and locations, protecting such areas from incompatible uses, and combining service, retail, and light industrial activities. City resources could adequately serve the property if it were zoned SB.

The proposed change to Service Business would be contrary to Comprehensive Plan goals and policies directed at preserving retail land, especially in the Randall Road corridor. Many goals and policies related to protecting nearby residential property would be met since this site is far from residential uses. Additionally, with an auto body shop requiring a conditional use, the City can impose site improvement requirements that mitigate visual and use impacts to surrounding properties and from nearby streets.

Protection of retail land stressed in the Comprehensive Plan is essentially to allow for sufficient sites to provide sales tax revenue. While the GC District allows many more uses that have greater potential to generate sales tax, successful retail businesses increasingly rely on high visibility and easy access from adjacent arterial roads. Unfortunately, this property has neither of those. This circumstance undoubtedly has limited the site's desirability to retailer interest. An auto body shop is not a retail business, but it does involve some retail sales tax producing activity. The SB District does allow limited retail activity.

Staff is working with Crash Champions to address Aldi's requirement of the timing for the zoning changes. Staff feels that ordinances amending the Land Use and Zoning Map and the Conditional Use can include language to protect the interests of Crash Champions, Aldi, and the City.

Chris Aiston, the City's economic development consultant, reviewed the proposed land use change and potential conditional use for an auto body repair business. Mr. Aiston is supportive of the proposed for the following reasons:

1. The former Aldi property is generally perceived as a "Class C" retail site in the area real estate market for reasons including:
  - a. The building is more than twenty years old (built in 1992) and is need of renovation,
  - b. The subject property's significant distance from and its grade differential between the corner of Randall Road and West Main Street negatively affects its visibility along these two arterial roadways, and
  - c. There are only a limited number of traditional retail business located on properties located within its immediate neighboring area;
2. By all accounts, the demand for "General Commercial" space, whether for rent or purchase, has indicated little if any interest in the subject property;
3. Although Crash Champion's principal business activity is auto body repair, a service enterprise, one shouldn't underestimate the potential retail taxes this business will generate for the City of Batavia through the sales of parts. Although the City staff has been given projected sales estimates for the proposed Batavia location from Matt Ebert, President/CEO of Crash Champions, this information is not for public consumption and cannot be included. However, again, according to Mr. Ebert's sales estimates, annual retail taxes resulting from such sales and paid to the City should be substantial;
4. There are a number of existing auto repair-related businesses in the immediate surrounding area and by Crash Champions locating at this site, positive customer synergies should occur resulting in increased sales at these existing businesses; and,

5. The re-occupancy and planned expansion/improvements (estimated at ~\$1M) of the former Aldi building will increase the value assessment for the property, typically resulting in stabilizing if not increasing the property tax for the subject parcel, and very possibly for the immediate surrounding properties.

**Recommendation:** Staff recommends the Committee of the Whole (COW) conduct the ILUP as prescribed in the Zoning Code as follows:

1. Allow up to 10 minutes for the applicant to make a presentation, after which the COW may ask questions of the applicant.
2. Provide up to 10 minutes for staff to add relevant information, after which the COW may ask questions of staff.
3. Provide up to 30 minutes for public comment.
4. Discuss issues related to the proposed land use change and provide general commentary to the applicant (no vote occurs as part of this discussion).

**Timeline for Actions:** There is no specific timeline. The applicant may submit complete applications for entitlements (Land Use Map and Zoning Map amendment, conditional use, design review) at any time. A public hearing before the Plan Commission would be scheduled after receipt of those applications.

Attachment: Crash Champions' ILUP material

- c Mayor and City Council  
Department Heads  
Media



City of Batavia  
Community Development Department  
100 North Island Avenue  
Batavia IL 60510  
Phone (630) 454-2700

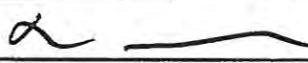
# Initial Land Use Proposal Review

## Project Information:

Project Name: Crash Champions

Project Address/Location: 2080 Main Street, Batavia

Historic District:  Yes  No Proposed Use or Business Type: Vehicle Services, Heavy

Applicant Name: <u>My Properties LLC - 2080 E. Main Street, Batavia</u>	
Address: <u>290 E. Lincoln Hwy., New Lenox, IL 60451</u>	
Phone: <u>708-906-6458</u>	E-mail: <u>matt@crashchampions.com</u>
Signature of Applicant: <u></u>	Signature Date: <u>5-31-16</u>

Property Owner: <u>Aldi, Inc.</u>	
Address: <u>1200 North Kirk Road, Batavia, IL</u>	
Phone: <u>630-879-9901</u>	E-mail: <u>chris.stair@aldi.us</u>
Owner Signature*: _____	Signature Date: _____
*A signed letter by the owner authorizing the applicant to apply for Initial Land Use Proposal Review may be submitted in lieu of signing this form.	

See reverse side for additional application submittal and review process information.

Office Use Only:
Filing Date: _____
Approval Date: _____
LAMA Case: _____
Fee Paid: _____

**ALDI INC.**  
1200 North Kirk Road  
Batavia, IL 60510

May 24, 2016

City of Batavia  
100 N. Island Avenue  
Batavia, IL 60510

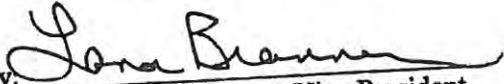
RE: 2080 West Main Street  
Batavia, Illinois

To Whom it May Concern:

Aldi Inc. ("Aldi") is the owner of certain real property located at 2080 Main Street, Batavia, Illinois (the "Property"). Aldi has entered into a contract to sell the Property to My Properties, LLC.

This letter grants permission to My Properties, LLC to file any and all rezoning and/or site development petitions with the City of Batavia with respect to its purchase of the Property; provided, however, no such rezoning or conditional use shall become effective until the sale of the Property has been completed, and title to the Property has been transferred by deed from Aldi to My Properties, LLC. This letter also grants permission to the firm of Rathje and Woodward to represent My Properties, LLC, in all applications to the City.

Aldi Inc.,  
an Illinois corporation

By:   
Laura Branneman, Vice President

## NARRATIVE

Applicant, My Properties LLC – 2080 E. Main Street, Batavia, desires to purchase from Aldi, Inc. (“Aldi”) the former Aldi Foods store located at 2080 Main Street, Batavia (“Property”) to repurpose the building for a Crash Champions automobile repair facility.

Aldi moved out of the Property in 2011 and has been marketing the Property for sale since then. This is the first contract on the Property since it has been marketed for sale by CBRE. Crash Champions principal, Matt Ebert has been involved in the car repair industry for 20 years and has owned and operated Crash Champions for approximately 16 years. Crash Champions currently has facilities located in New Lenox (corporate office), Plainfield, Crestwood, Mokena and Chicago. Crash Champions will be moving from its current location in Plainfield to a new location in Plainfield on Route 59.

Crash Champions repurpose of the Aldi building would consist of the existing former Aldi Building containing 14,860 square feet and a proposed 7,076 square foot addition. The building contains a 17,849 square foot, shop area, 2,452 square foot office area and a 1,662 enclosed area for estimates. All repair work would be conducted inside the building. Employee parking would be located in the front of the building. All customer vehicle cars for repair would be parked behind the building to the south. This parking area would contain a six foot high vinyl privacy fence.

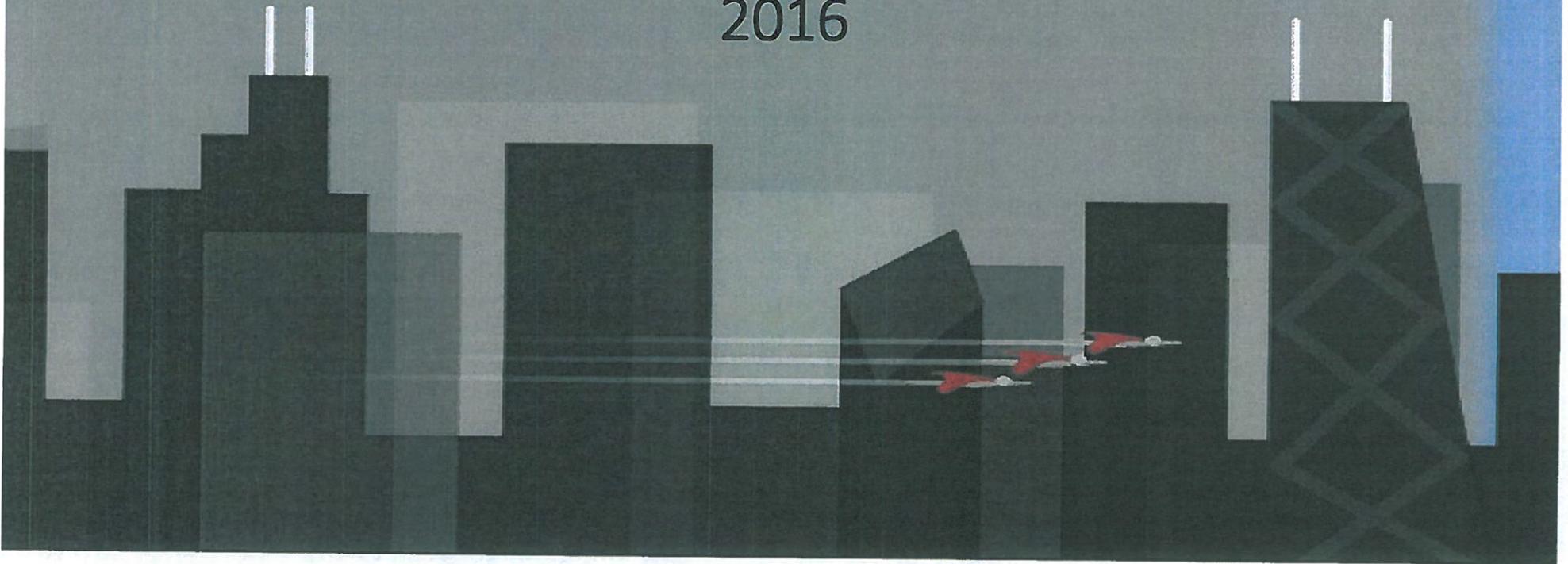
As can be seen from the site plan and elevations, the proposed redevelopment will enhance the exterior appearance of the Property. The proposed comprehensive plan amendment and re-zoning to the Service Business District with a conditional use for Vehicle Services, heavy, would also be consistent with the trend of development in the Wind Mill Creek Center for automobile service related uses. These uses include a Firestone Complete Auto Care to the east, Valvoline Instant Oil Change, Tuffy’s Auto Service Center and a Mobil Oil gas station, all to the northeast, and Tower Car Wash to the North. The proposed addition of an automobile repair facility would be natural addition to this center given the existing automotive uses and can create synergy with the adjoining automotive uses.



**CRASHCHAMPIONS**

**COLLISION REPAIR TEAM**

# Business Introduction 2016



# Company History

Crash Champions, LLC was founded in by Mathew Ebert, President and CEO, with the buyout of New Lenox Auto Body, in New Lenox, IL, of which he was co-owner since 1999. Two additional locations were purchased in 2014, Chicago/Belmont, Chicago, IL and Crestwood, IL. In April of 2015, the fourth Crash Champions location was opened in Plainfield, IL. The fifth location is be purchased in Mokena, IL and we are taking over June 1<sup>st</sup>. By the end of 2016, Crash Champions is expected to grow to seven total locations around the Chicagoland market. Our goal is to be at 10 locations by the summer of 2018!



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

# Why Crash Champions?

Collision repair is an industry under heavy consolidation by national chains making it very hard for local mom and pop shops to survive and compete.

Our goal is to offer the best of both! To be large enough to offer all the benefits and pricing to our customers and business partners as a national chain; as well as offer the same or better benefits to our employees! But with the huge benefit of being able to see and talk to the owner. We feel this brings a higher level of care and customer service to our business.



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

## Where the name Crash Champions comes from?

We are fully committed to providing the highest level of satisfaction to everyone we serve. Sometimes that calls for heroic efforts – and we're up to it.

We'll be your best collision repair team. We'll make promises and keep them. It's what champions do: get life back to normal as quickly as possible!

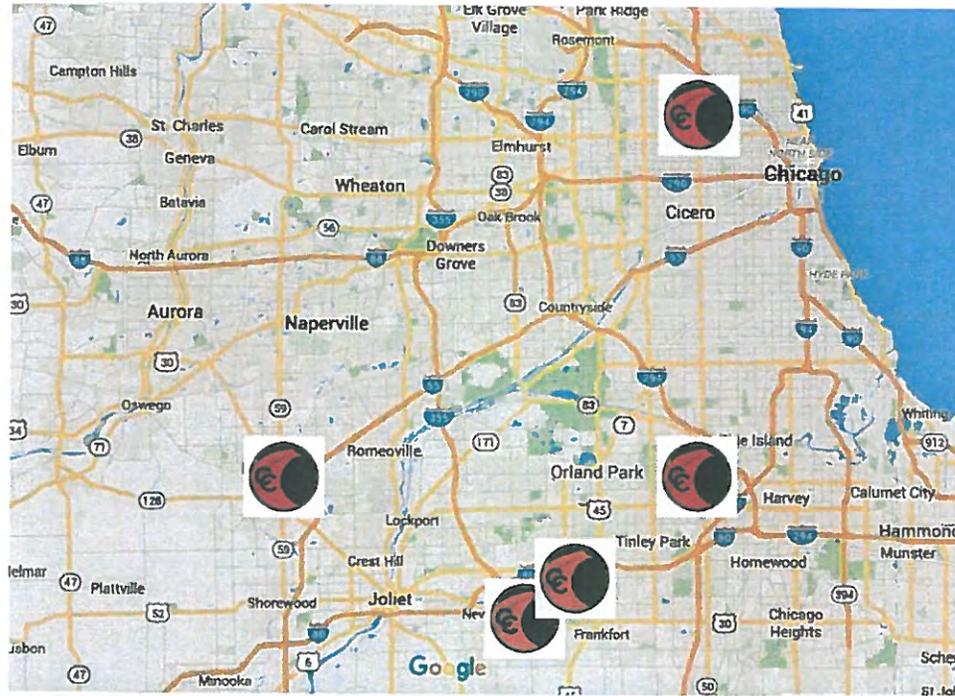


This is a cape in our logo and we give away capes to every customer with young kids that comes into our facility.



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

# Current Locations



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

# Our Facilities



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

The initial mental image of a body shop in people's mind may not be a good one, but we are going for an image that is much nicer! We want to be considered an asset to any community we are in.

Just to show what kind of improvements we like to make!

These are photos of the New Lenox location before and after Photos 2002.

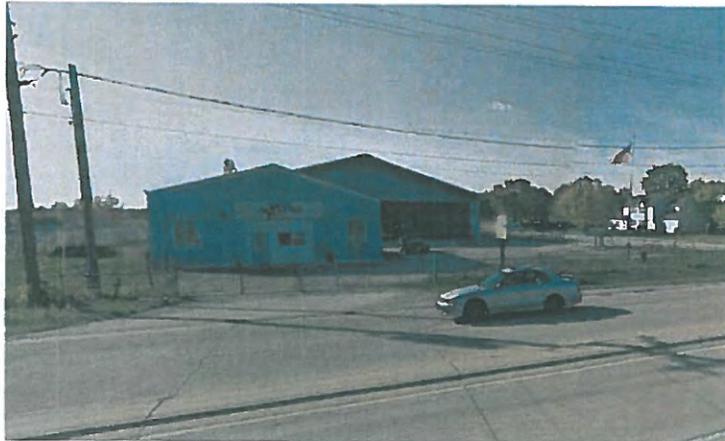
This is on RT 30, which is the main street thru town.



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

## Plainfield location has just started construction!

This location is on Rt 59, which just like New Lenox is the main street thru town.



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

## Crestwood location starts construction July 1st!

This location is on Cicero Ave, again it's the main street in the midst of all the retail space.



**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM

In addition to improving the real estate:

We will be creating up two 20 new jobs with good salaries.

Generate some sales tax revenue as we collect taxes on the parts, paint and materials that we use.



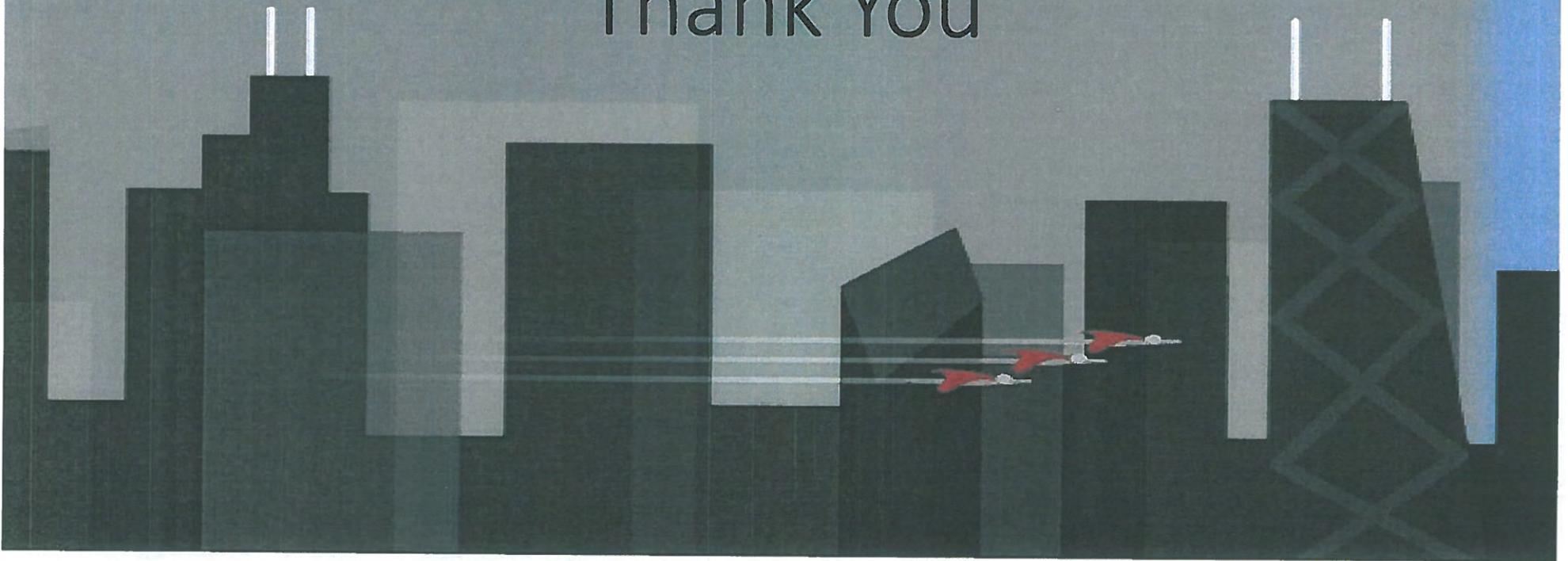
**CRASHCHAMPIONS**  
COLLISION REPAIR TEAM



**CRASHCHAMPIONS**

**COLLISION REPAIR TEAM**

Thank You





# My Properties Crash Champions

2080 Main St, Batavia, IL 60510

## INDEX:

- I. Narrative
- II. Existing Site Plan
- III. Proposed Site Plan
- IV. Site Plan (C-1)
- V. Photos of Existing Building
- VI. Proposed Renderings
  - I. 3-D Rendering
  - II. Enlarged Elevation
  - III. Elevations
- VII. Proposed Floor Plan
- VIII. Aerial View
- IX. Zoning Uses Map

### Square Footage:

New Addition:	7,076
Existing:	14,860
Total:	21,936

Proposed Building Height:	21'
Existing Building Height:	15'

### Body shop Square Footage:

Drive-Thru:	1,662
Office:	2,452
Shop Area:	17,822



## OWNER:

Matt Ebert  
My Properties

290 E Lincoln Hwy  
New Lenox, IL 60451  
Phone: 708-906-6458

[matt@crashchampions.com](mailto:matt@crashchampions.com)  
[www.crashchampions.com](http://www.crashchampions.com)

## ATTORNEY:

Tracy D. Kasson  
Rathje & Woodward, LLC  
300 E. Roosevelt Road  
Suite 300

Wheaton, Illinois 60187  
direct: 630-510-4920  
phone: 630-668-8500  
fax: 630-668-9218

[TKasson@rathjewoodward.com](mailto:TKasson@rathjewoodward.com)

## ENGINEER:

James M. McKenzie, PLS  
Trotter and Associates, Inc.  
40W201 Wasco Road, Suite D  
St. Charles, IL 60175  
Office: 630-587-0470  
Fax: 630-587-0475

[j.mckenzie@trotter-inc.com](mailto:j.mckenzie@trotter-inc.com)

## ARCHITECT:

Ideal Designs, Inc.  
20960 Suite A Frankfort Sq. Rd.  
Frankfort, IL 60423  
Phone: 708-407-8028

[gabe@idealcustomdesigns.com](mailto:gabe@idealcustomdesigns.com)

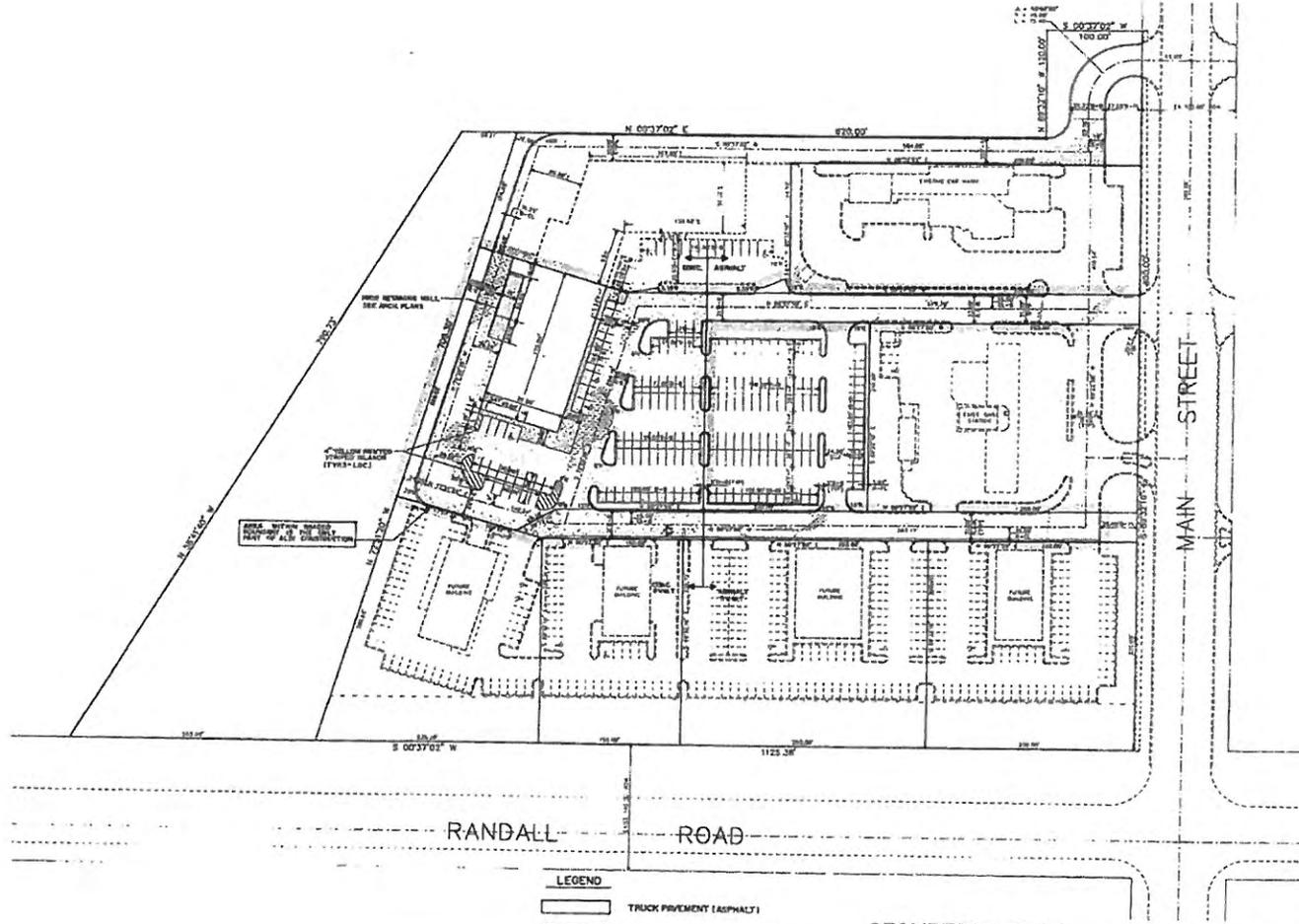
## LANDSCAPE ARCHITECT:

John Schiera  
JGS Landscape Architects, Inc  
7751 McCarthy Rd.  
Palos Park, Illinois 60464

office: 708-361-5124  
cell: 630-330-0300

[jgsland83@gmail.com](mailto:jgsland83@gmail.com)

# Existing Site



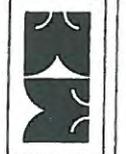
- LEGEND**
-  TRUCK PAVEMENT (ASPHALT)
  -  PARKING LOT PAVEMENT (CONCRETE)
  -  TRUCK PAVEMENT (CONCRETE)

**GEOMETRIC PLAN**  
NOTE: FOR BOUNDARY INFORMATION SEE SURVEY PREPARED BY BOHLEN & THORNHILL, INC.  
 7 RICHARDS ST., GENEVA, IL 60134 PHONE 630-232-7368.

REVISIONS	
NO.	DESCRIPTION

**ALDI FOOD STORE**  
**WINDMILL PLACE - SOUTH**  
 SOUTHWEST CORNER OF RANDALL RD. & MAIN ST.  
 ELDONIA  
 ILLINOIS

**MARCHIS ENGINEERING, LTD.**  
 CONSULTING ENGINEERS  
 3345 N. WASHINGTON ROAD, SUITE 200, WORTHINGTON, ILL. 60481 - THE 604 8487  
**GEOMETRIC PLAN**  
 DESIGN: J. MILLER    DRAFTING: A.S.M.  
 SCALE: 1" = 50'    DATE: JUNE 14, 1994



# Proposed Site Plan



**Square Footage:**  
New Addition:  
7,076

Existing:  
14,860

Total:  
21,936

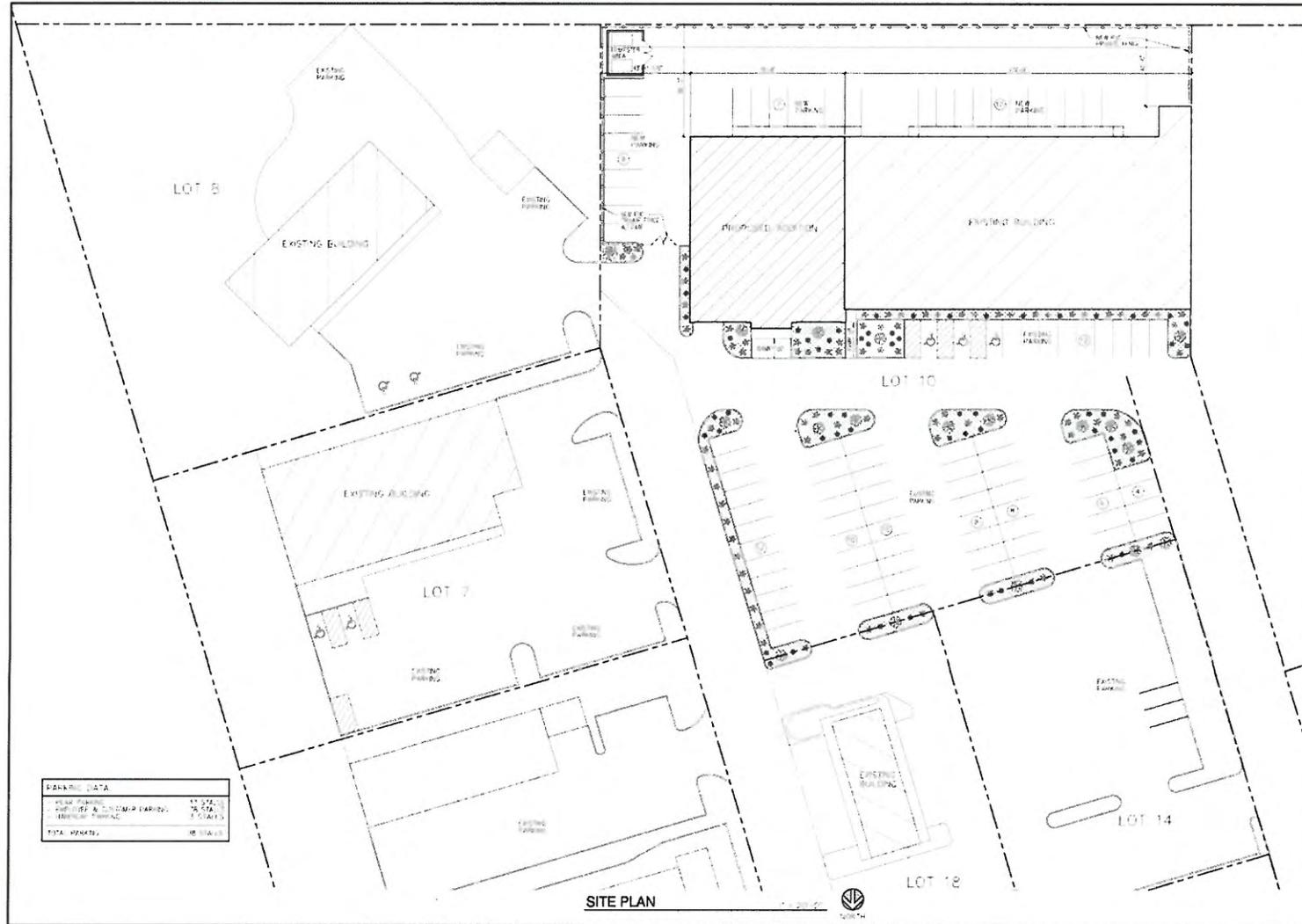
Proposed Building Height:  
21'  
Existing Building Height:  
15'

**Body Shop Square Footage:**  
Estimation Area:  
1,662

Office:  
2,452

Shop Area:  
17,822

# Site Plan (C-1)



PARKING DATA	
PERM. PARKING	12 STALLS
HOV 3+ VEH. & BUS/CLAMP PARKING	78 STALLS
BIKE/BIKE PARKING	5 STALLS
TOTAL SPACES	95 SPACES

SITE PLAN

**ideal**  
DESIGNS  
2010 FRANKFORT SQ DR.  
SUITE A  
FRANKFORT, ILLINOIS  
T: (815) 474-0018  
F: (773) 553-7962  
paul@idealdesigns.com  
www.idealdesigns.com

**CRASH CHAMPIONS**  
2080 MAIN STREET  
BATAVIA, ILLINOIS

DATE: \_\_\_\_\_  
(M/D/YY)

REVISIONS		
REV. NO.	DATE	BY

DATE: **06-06-16**  
DRAWN BY: MEJ  
PROJECT NO: \_\_\_\_\_  
PROJECT NO: **16041**

SHEET NUMBER  
**C-1**

# Photos of existing



# Proposed 3D Rendering



ideal  
DESIGNS

16041

# Proposed Enlarged Rendering



# Proposed 2D Rendering (North)



ideal  
DESIGNS

16041

# Proposed 2D Rendering (East)



ideal  
DESIGNS

16041

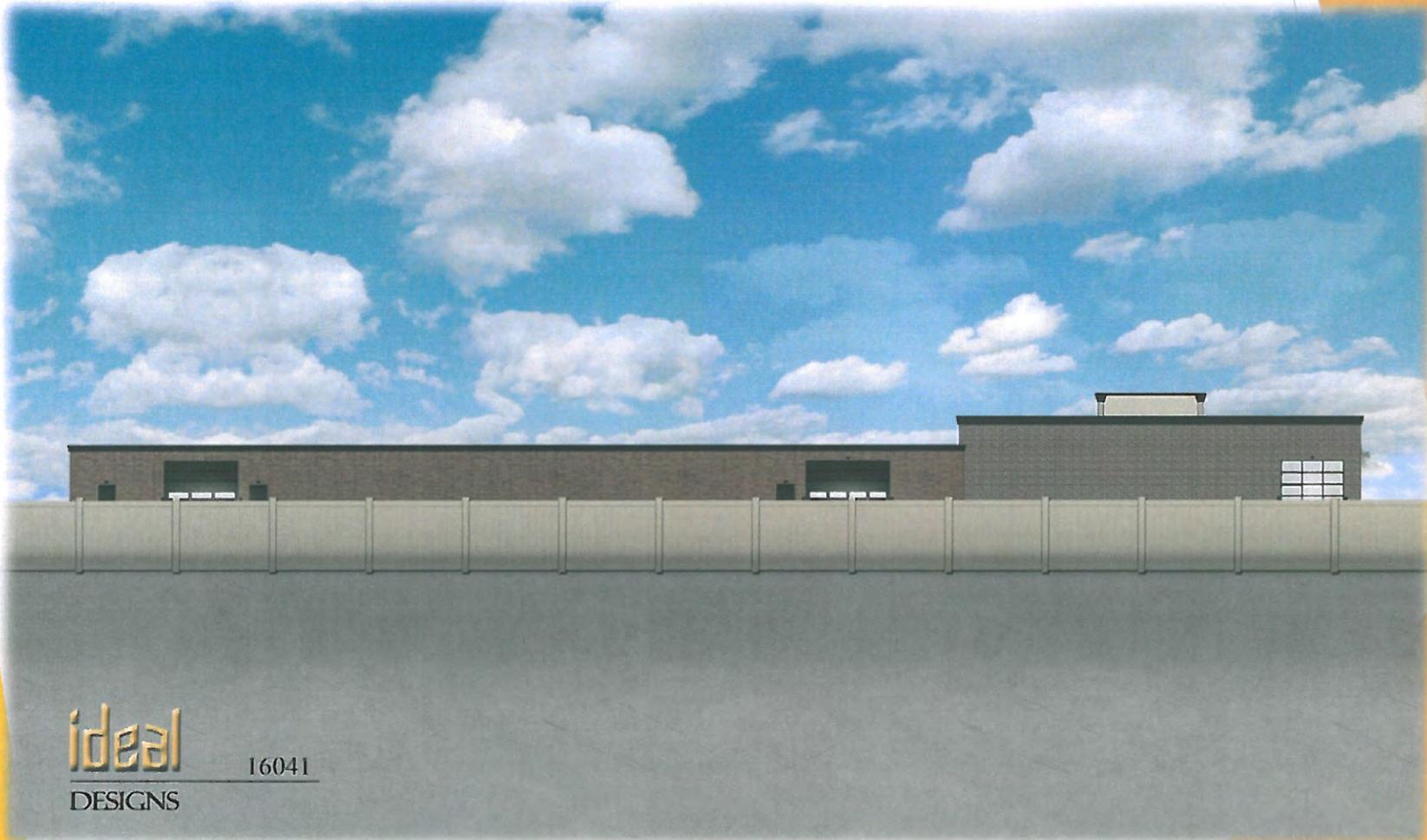
# Proposed 2D Rendering (West)



ideal  
DESIGNS

16041

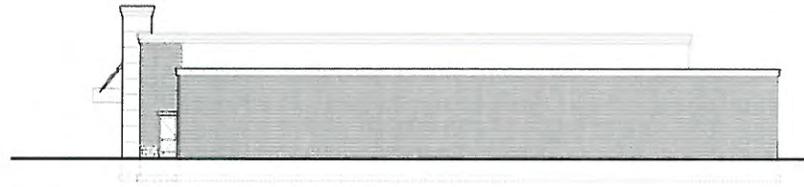
# Proposed 2D Rendering (South)



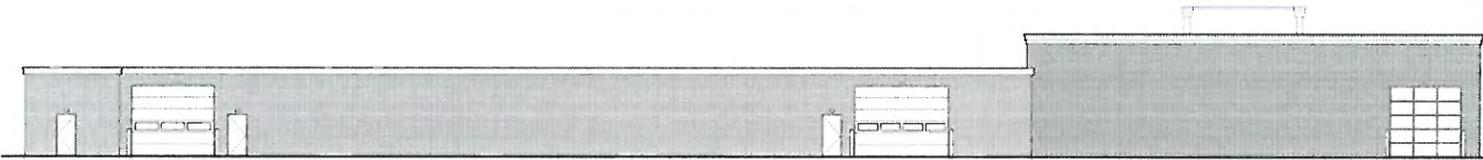
ideal  
DESIGNS

16041

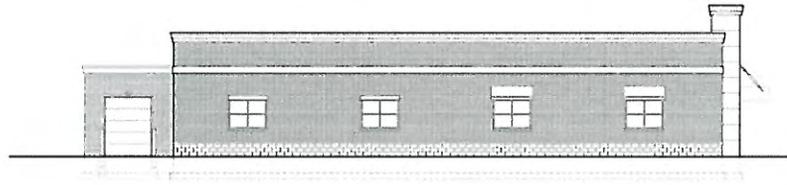
# Proposed Elevation



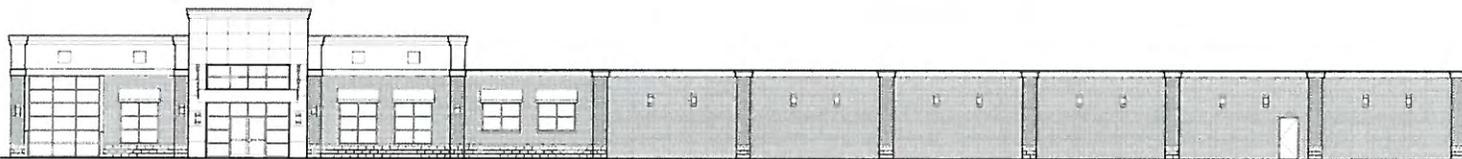
PROPOSED WEST ELEVATION



PROPOSED SOUTH ELEVATION



PROPOSED EAST ELEVATION



PROPOSED NORTH ELEVATION

**Ideal**  
DESIGNS  
2050 FRANKFORT SQ DR  
SUITE A  
FRANKFORT, ILLINOIS  
TEL: 815-437-8628  
F: 815-337-7902  
WWW.IDEALDESIGNS.COM

CRASH CHAMPIONS  
2080 MAIN STREET  
BATAVIA, ILLINOIS

CALS  
EXP. DATE

REVISIONS

REV.	DATE	REV. BY	REV. FOR

REV. DATE REV. BY REV. FOR

DATE: 05-24-16

DRAWN BY: MJC

REV. DATE:  

PROJECT NO: 16041

SHEET NUMBER

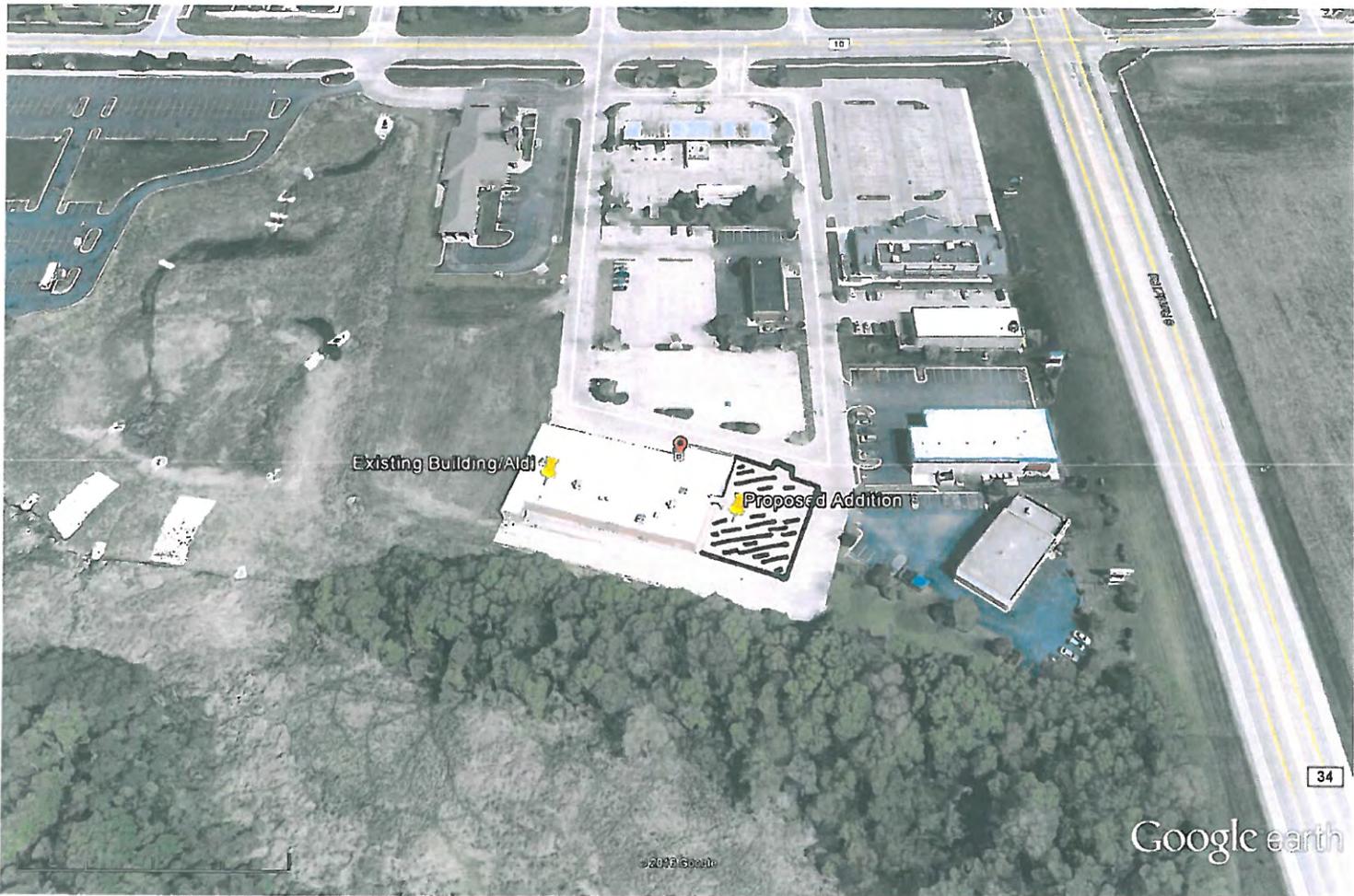
A-2







# Aerial View



Google earth

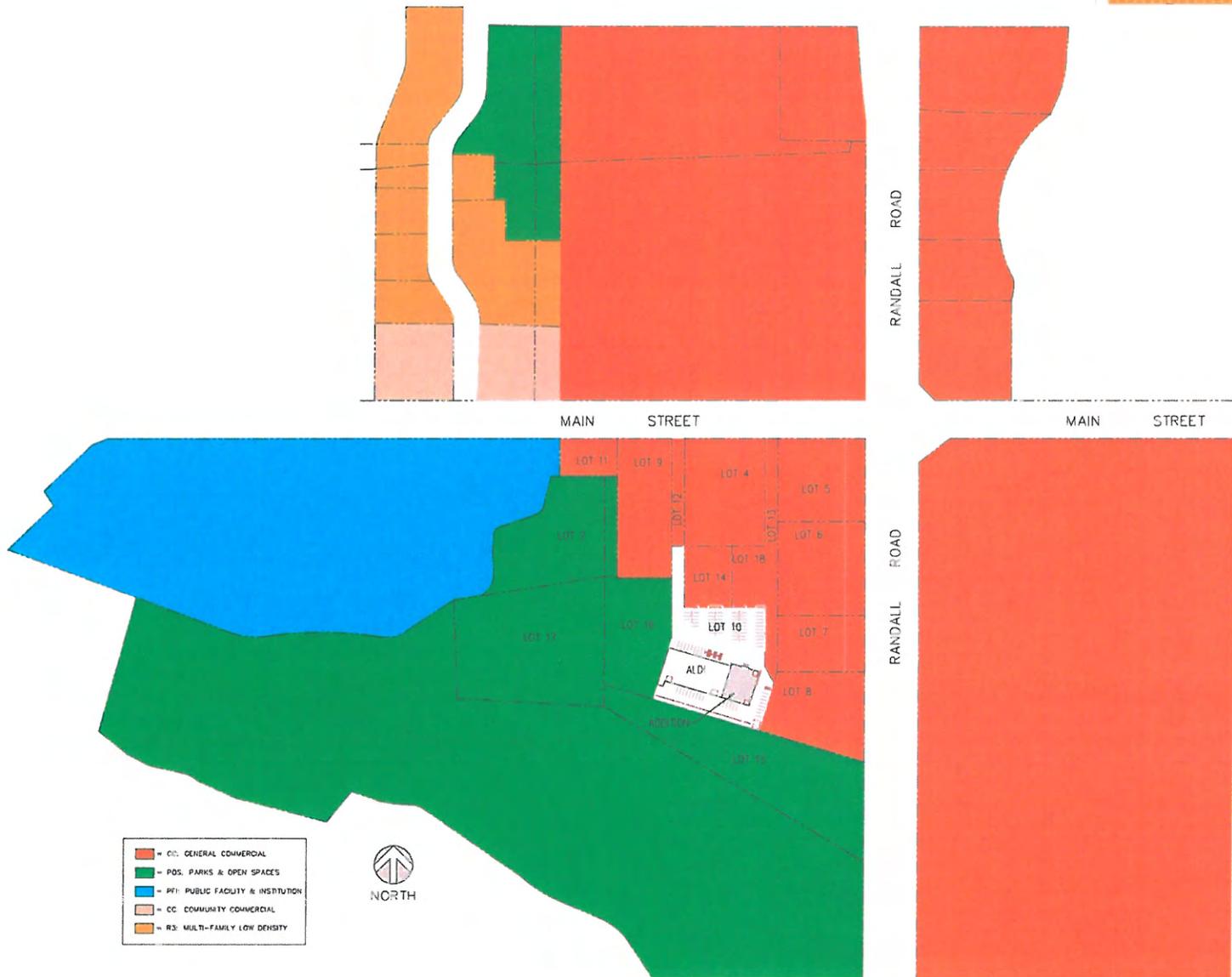
feet  
meters

200

800



# Zoning Uses Map



- GC: GENERAL COMMERCIAL
- POS: PARKS & OPEN SPACES
- PFI: PUBLIC FACILITY & INSTITUTION
- CC: COMMUNITY COMMERCIAL
- RS: MULTI-FAMILY LOW DENSITY



June 9, 2016

Dear Adjoining Property Owner:

My Properties LLC - 2080 Main Street, Batavia ("Applicant"), contract purchaser from Aldi, Inc. ("Owner") of the property located at 2080 Main Street, Batavia ("Property") intends to file various zoning entitlement applications with the City of Batavia ("City"), including but not limited to, (i) rezoning the Property from General Commercial to Service Business District; (ii) a conditional use for vehicle services, light and heavy; and (iii) design review ("Applications"), to consider remodeling and adding to the vacant Aldi building for a Crash Champions auto body facility. Crash Champions currently operates four auto body facilities in the Chicagoland area, including Plainfield, and New Lenox. Enclosed with this letter is a map showing the Property and the surrounding area, the proposed site plan and expansion area for the proposed use, along with the building elevations of the proposed use. The Batavia City Council Committee of the Whole will consider the Applicant's Initial Land Use Proposal Review pursuant to Section 5.202 of the Batavia Zoning Code on June 28, 2016 at 7:30 p.m. at the Batavia Municipal Center, 100 North Island Ave., Batavia, IL. You are welcome to attend. The June 28, 2016 meeting will not approve any development or use, but can identify potential issues should the Applicant submit its Applications to the City. Future public hearings after the Initial Land Use Proposal Review will be required by the City to consider the Applications, which would include future notification mailing to property owners within 500 feet of the Property and a sign posting.

Sincerely,

MY PROPERTIES, LLC -  
2080 E. MAIN STREET BATAVIA



---

By: Matt Ebert  
Its: Manager

# CITY OF BATAVIA

---

**MEMO TO:** William R. McGrath  
City Administrator

**FROM:** Gary J. Schira  
Chief of Police



**DATE:** June 21, 2016

**SUBJECT:** Class B-5 Liquor License Application for Speedway LLC  
d/b/a Speedway #6207 – 1495 E. Wilson Street

The Batavia Police Department conducted an investigation and background check (Report #16-12558) to determine whether the corporation (Speedway LLC.), d.b.a. Speedway #6207 located at 1495 E. Wilson Street and the manager (Mr. Ubences Ocampo) might be suitable to receive a liquor license in the City of Batavia. We have found no problems which would preclude the corporation or manager from receiving a liquor license as of this date.

I would ask that this be put on the Committee of the Whole agenda of Tuesday, June 28 and then the City Council agenda on Tuesday, July 5, 2016 for approval. Should you have any questions in this regard, please contact me.

PC: Liquor File  
Deputy Chief Autenrieth  
Detective Bretz

# CITY OF BATAVIA

**MEMO TO:** Committee of the Whole-GS

**FROM:** Jeff Albertson  
Building Commissioner

**DATE:** June 21, 2016

**SUBJECT:** Windmill City Festival Carnival Permit

Attached is a request from the Batavia Park District to sponsor a carnival in conjunction with the Windmill City Festival, July 7 thru July 10 2016. The carnival will be located on Houston Street from Island Avenue to Water Street.

## **Recommendation:**

1. Windy City Amusements has been the carnival vendor for the Batavia Park District for many years. The police department has enjoyed good cooperation and very few problems from that organization in recent years. A copy of the Windy City Amusement's certificate of insurance also naming the City of Batavia as an additional insured is attached. Therefore, we recommend awarding a carnival permit to the Batavia Park District.
2. The Batavia Park District has further requested that the City of Batavia waive the \$200 permit fee as has been done in the past years, see attached. Therefore, we recommend waiving the \$200 carnival permit fee.

## **Requested Action:**

1. In accordance with Ordinance 3-4-2; whereas no permit for a carnival shall be issued except on the order of the City Council; recommend that the City Council approve a carnival permit for the Batavia Park District for Windmill City Fest, July 7 thru July 10, 2016 at their July 5, 2016 meeting.
2. Recommend that the City Council waive the \$200 carnival permit fee at their July 5, 2016 meeting.

Atts.

Copy to: Mayor Schielke  
City Council  
City Clerk  
City Administrator McGrath  
City Attorney



**Batavia**  
Park District  
*Your fun is our business!*

June 21, 2016

Chief Gary Schira  
Batavia Police Department  
100 North Island Avenue  
Batavia, Illinois 60510

Dear Chief Schira:

This letter is our request for a carnival permit in conjunction with Windmill City Festival, July 7-10. The carnival will be on Houston Street from Island Avenue to Water Street. The carnival will begin set up on July 5 and will tear down on July 11.

We would request that the City waive the permit fee as has been the case in the past. Policing needs in conjunction with the carnival will be the same as they have been in the past.

If there are any questions, please call. We appreciate the City's cooperation.

Sincerely,

Dean Hoskin  
Director of Community Recreation  
Batavia Park District



