

Minor Capital Project Fund

The Minor Capital Project Fund is used to account for all resources used for the acquisition of capital equipment and TIF related projects. The designation of Major and Minor is an extension of GASB 34 Financial Reporting. The following are current Minor Capital Project Activities:

TIF #1 (11)

TIF projects are separated from general expense to allow for the separate accounting of the tax revenues generated from the TIF district. The incremental tax revenues from this TIF have funded projects for the downtown throughout the years. Accounting rules require tax revenues be reported in the debt service activity if there is any debt issue related to the TIF and then any remaining funds may be transferred to the capital project. It is anticipated that further debt will be issued; therefore, the accounting method has been retained for consistency.

TIF #3 (12)

A third TIF (TIF #2 has no taxable property) was established adjacent to TIF #1 in 2005. Revenues generated from this TIF will be used for projects within the downtown.

Public Works Capital Development (71)

This activity was established for the purpose of acquisition or maintenance of equipment or construction of public works facilities. Fees that support this activity are paid by developers at final plat and fees are also paid at permit. Since funding for this activity is directly related to the level of development, revenues fluctuate from year to year. As growth has slowed, revenues have declined to a level insufficient to fund projected future expenses. Therefore, a program of scheduled transfers from general activities for vehicle replacement funding was implemented in 2007 to ensure funds to support future replacements.

Fire Capital Development (72)

This activity was established for the acquisition and replacement of fire apparatus such as engines, pumpers and command vehicles. Fees that support this activity are the same as the public works fees and as such have also declined. A vehicle replacement-funding program of transfers from general activities was established in 2006 to ensure future replacement of fire apparatus.

Replacement of both fire and public works equipment must still follow and be subject to review during the budget process.

City of Batavia 2011 Annual Budget

Minor Capital Project Fund - All Activities

Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
Surplus and Reserves	\$1,872,214	\$1,992,623		\$2,895,880	\$3,839,448
01 Intergovernmental	\$54,000	\$0	\$101,250	\$0	\$1,605,400
01 Municipal Taxes/Fees	\$34,218	\$13,254	\$8,000	\$20,880	\$20,000
01 Property Taxes	\$234,936	\$287,885	\$230,000	\$315,281	\$0
06 Other Revenues	\$44,044	\$19,294	\$12,500	\$17,407	\$13,100
07 Interfund Allocations	\$1,022,632	\$994,267	\$915,000	\$925,000	\$8,047,010
Total Revenue	\$1,389,830	\$1,314,700	\$1,266,750	\$1,278,568	\$9,685,510
TIF District Projects	\$691,400	\$411,443	\$1,756,000	\$335,000	\$9,872,600
Public Works Capital Acquisition	\$53,165	\$0	\$180,000	\$0	\$180,000
Fire Capital Acquisition	\$524,856	\$0	\$225,000	\$0	\$273,000
Total Expense	\$1,269,421	\$411,443	\$2,161,000	\$335,000	\$10,325,600
Surplus/(Deficit)	\$120,409	\$903,257	(\$894,250)	\$943,568	(\$640,090)
Surplus and Reserves	\$1,992,623	\$2,895,880		\$3,839,448	\$3,199,358

City of Batavia 2011 Annual Budget

Fund #11 — TIF District #1 Projects Summary

Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
Surplus and Reserves	\$633,014	\$697,891		\$1,144,703	\$1,570,810
06 Other Revenues	\$13,796	\$6,184	\$3,500	\$11,107	\$6,500
07 Interfund Allocations	\$697,632	\$719,267	\$690,000	\$700,000	\$5,731,340
Total Revenue	\$711,428	\$725,451	\$693,500	\$711,107	\$5,737,840
TIF District Projects	\$646,551	\$278,639	\$908,000	\$285,000	\$6,816,000
Total Expense	\$646,551	\$278,639	\$908,000	\$285,000	\$6,816,000
Surplus/(Deficit)	\$64,877	\$446,812	(\$214,500)	\$426,107	(\$1,078,160)
Surplus and Reserves	\$697,891	\$1,144,703		\$1,570,810	\$492,650

City of Batavia 2011 Annual Budget

Revenues

Fund #11 — TIF District #1 Projects

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
4397	Reimbursements	\$956	\$0	\$0	\$4,907	\$0
5000	Investment Income	\$12,840	\$6,184	\$3,500	\$6,200	\$6,500
	06 Other Revenues	\$13,796	\$6,184	\$3,500	\$11,107	\$6,500
5554	Transfer from TIF DS Fd54	\$697,632	\$719,267	\$690,000	\$700,000	\$5,731,340
	07 Interfund Allocations	\$697,632	\$719,267	\$690,000	\$700,000	\$5,731,340
	Total Revenue	\$711,428	\$725,451	\$693,500	\$711,107	\$5,737,840

City of Batavia 2011 Annual Budget

Fund # 11 — TIF District #1 Projects

Department #00 — Revenues

Detail on Significant Items

Account

5554	Transfer from TIF DS Fd54	
	Balance of Property Taxes after Debt Pymnt	\$231,340
	TIF Bond Proceeds	\$5,500,000
	Total	\$5,731,340

City of Batavia 2011 Annual Budget

Expenditures

Fund #11 — TIF District #1 Projects

Department #09 — TIF District Projects

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
6355	Contractual Services	\$217,535	\$278,639	\$908,000	\$225,000	\$6,816,000
6465	Land Acquisition	\$429,016	\$0	\$0	\$60,000	\$0
	TIF District Projects	\$646,551	\$278,639	\$908,000	\$285,000	\$6,816,000

City of Batavia 2011 Annual Budget

Fund # 11 — TIF District #1 Projects

Department #09 — TIF District Projects

Detail on Significant Items

Account

6355	Contractual Services	
	Facade Grants	\$25,000
	Downtown Improvement Grants	\$25,000
	Consulting, Redevelopment and Legal	\$100,000
	Demolition 12 S River Street	\$8,000
	Redevelopment Projects	\$600,000
	Streetscape Improvements	\$3,335,000
	Irrigation Work on the Bridge	\$8,000
	Other Parking or Additional Streetscape	\$2,715,000
	Total	\$6,816,000

City of Batavia 2011 Annual Budget

Fund #12 — TIF District #3 Projects Summary

Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
Surplus and Reserves	\$348,650	\$548,696		\$708,984	\$977,965
01 Intergovernmental	\$0	\$0	\$0	\$0	\$1,500,000
01 Property Taxes	\$234,936	\$287,885	\$230,000	\$315,281	\$0
06 Other Revenues	\$9,959	\$5,207	\$3,000	\$3,700	\$4,000
07 Interfund Allocations	\$0	\$0	\$0	\$0	\$2,115,670
Total Revenue	\$244,895	\$293,092	\$233,000	\$318,981	\$3,619,670
TIF District Projects	\$44,849	\$132,804	\$848,000	\$50,000	\$3,056,600
Total Expense	\$44,849	\$132,804	\$848,000	\$50,000	\$3,056,600
Surplus/(Deficit)	\$200,046	\$160,288	(\$615,000)	\$268,981	\$563,070
Surplus and Reserves	\$548,696	\$708,984		\$977,965	\$1,541,035

City of Batavia 2011 Annual Budget

Revenues

Fund #12 — TIF District #3 Projects

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
4232	State & Federal Grants	\$0	\$0	\$0	\$0	\$1,500,000
	01 Intergovernmental	\$0	\$0	\$0	\$0	\$1,500,000
4010	Real Estate Taxes - General	\$234,936	\$287,885	\$230,000	\$315,281	\$0
	01 Property Taxes	\$234,936	\$287,885	\$230,000	\$315,281	\$0
5000	Investment Income	\$9,959	\$5,207	\$3,000	\$3,700	\$4,000
	06 Other Revenues	\$9,959	\$5,207	\$3,000	\$3,700	\$4,000
5554	Transfer from TIF DS Fd54	\$0	\$0	\$0	\$0	\$2,115,670
	07 Interfund Allocations	\$0	\$0	\$0	\$0	\$2,115,670
Total Revenue		\$244,895	\$293,092	\$233,000	\$318,981	\$3,619,670

City of Batavia 2011 Annual Budget

Fund # 12 — TIF District #3 Projects

Department #00 — Revenues

Detail on Significant Items

Account

4232	State & Federal Grants		
	ITEP Grant For Streetscape		\$1,500,000
		Total	\$1,500,000
<hr/>			
5554	Transfer from TIF DS Fd54		
	Balance of Property Taxes after Debt Payment		\$115,670
	TIF Bond Proceeds		\$2,000,000
		Total	\$2,115,670

City of Batavia 2011 Annual Budget

Expenditures

Fund #12 — TIF District #3 Projects

Department #09 — TIF District Projects

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
6355	Contractual Services	\$44,849	\$132,804	\$498,000	\$50,000	\$3,056,600
6465	Land Acquisition	\$0	\$0	\$350,000	\$0	\$0
	TIF District Projects	\$44,849	\$132,804	\$848,000	\$50,000	\$3,056,600

City of Batavia 2011 Annual Budget

Fund # 12 — TIF District #3 Projects

Department #09 — TIF District Projects

Detail on Significant Items

Account

6355	Contractual Services	
	Other Parking or Additional Streetscape	\$1,305,000
	Streetscape	\$1,665,000
	Former Baptist Church Stabilization (Roofing, Gutters, Cracks, Pump, Door)	\$36,600
	Facade Grants	\$25,000
	Downtown Improvement Grants	\$25,000
	Total	\$3,056,600

City of Batavia 2011 Annual Budget

Fund #71 — Public Works Capital Activities Summary

Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
Surplus and Reserves	\$164,059	\$332,996		\$516,797	\$702,737
01 Municipal Taxes/Fees	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
06 Other Revenues	\$4,993	\$2,174	\$500	\$500	\$500
07 Interfund Allocations	\$200,000	\$175,000	\$175,000	\$175,000	\$150,000
Total Revenue	\$222,102	\$183,801	\$179,500	\$185,940	\$160,500
Public Works Capital Acquisition	\$53,165	\$0	\$180,000	\$0	\$180,000
Total Expense	\$53,165	\$0	\$180,000	\$0	\$180,000
Surplus/(Deficit)	\$168,937	\$183,801	(\$500)	\$185,940	(\$19,500)
Surplus and Reserves	\$332,996	\$516,797		\$702,737	\$683,237

City of Batavia 2011 Annual Budget

Revenues

Fund #71 — Public Works Capital Activities

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
4406	P.W. Capital Development Fee	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
	01 Municipal Taxes/Fees	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
5000	Investment Income	\$4,993	\$2,174	\$500	\$500	\$500
	06 Other Revenues	\$4,993	\$2,174	\$500	\$500	\$500
5510	Transfer from General Fd10	\$200,000	\$175,000	\$175,000	\$175,000	\$150,000
	07 Interfund Allocations	\$200,000	\$175,000	\$175,000	\$175,000	\$150,000
	Total Revenue	\$222,102	\$183,801	\$179,500	\$185,940	\$160,500

City of Batavia 2011 Annual Budget

Expenditures

Fund #71 — Public Works Capital Activities

Department #37 — Public Works Capital

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
6450	Vehicles & Equipment	\$53,165	\$0	\$180,000	\$0	\$180,000
	Public Works Capital Acquisition	\$53,165	\$0	\$180,000	\$0	\$180,000

City of Batavia 2011 Annual Budget

Fund # 71 — Public Works Capital Activities

Department #37 — Public Works Capital Acquisition

Detail on Significant Items

Account

6450	Vehicles & Equipment	
	Replace Large Dump Truck #3730 with 1 Ton W/Plow	\$90,000
	Replace Dump Truck #3779 with HD 1 Ton w/Plow	\$90,000
	Total	\$180,000

City of Batavia 2011 Annual Budget

Fund #72 — Fire Capital Activities Summary

Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
Surplus and Reserves	\$726,491	\$413,040		\$525,396	\$587,936
01 Intergovernmental	\$54,000	\$0	\$101,250	\$0	\$105,400
01 Municipal Taxes/Fees	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
06 Other Revenues	\$15,296	\$5,729	\$5,500	\$2,100	\$2,100
07 Interfund Allocations	\$125,000	\$100,000	\$50,000	\$50,000	\$50,000
Total Revenue	\$211,405	\$112,356	\$160,750	\$62,540	\$167,500
Fire Capital Acquisition	\$524,856	\$0	\$225,000	\$0	\$273,000
Total Expense	\$524,856	\$0	\$225,000	\$0	\$273,000
Surplus/(Deficit)	(\$313,451)	\$112,356	(\$64,250)	\$62,540	(\$105,500)
Surplus and Reserves	\$413,040	\$525,396		\$587,936	\$482,436

City of Batavia 2011 Annual Budget

Revenues

Fund #72 — Fire Capital Activities

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
4232	State & Federal Grants	\$54,000	\$0	\$101,250	\$0	\$105,400
	01 Intergovernmental	\$54,000	\$0	\$101,250	\$0	\$105,400
4407	Fire Capital Development Fee	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
	01 Municipal Taxes/Fees	\$17,109	\$6,627	\$4,000	\$10,440	\$10,000
4397	Reimbursements	\$0	\$1,033	\$0	\$0	\$0
5000	Investment Income	\$15,296	\$4,696	\$5,500	\$2,100	\$2,100
	06 Other Revenues	\$15,296	\$5,729	\$5,500	\$2,100	\$2,100
5510	Transfer from General Fd10	\$125,000	\$100,000	\$50,000	\$50,000	\$50,000
	07 Interfund Allocations	\$125,000	\$100,000	\$50,000	\$50,000	\$50,000
	Total Revenue	\$211,405	\$112,356	\$160,750	\$62,540	\$167,500

City of Batavia 2011 Annual Budget

Fund # 72 — Fire Capital Activities

Department #00 — Revenues

Detail on Significant Items

Account

4232	State & Federal Grants	
	Brush Pumper Grant (State)	\$75,000
	Mobile Training Unit Grant	\$30,400
	Total	\$105,400

City of Batavia 2011 Annual Budget

Expenditures

Fund #72 — Fire Capital Activities

Department # 38 — Fire Capital Acquisition

Acct.	Description	Actual 2008	Actual 2009	Approved Budget 2010	Estimated 2010	Proposed Budget 2011
6450	Vehicles & Equipment	\$524,856	\$0	\$225,000	\$0	\$273,000
	Fire Capital Acquisition	\$524,856	\$0	\$225,000	\$0	\$273,000

City of Batavia 2011 Annual Budget

Fund # 72 — Fire Capital Activities

Department #38 — Fire Capital Acquisition

Detail on Significant Items

Account

6450	Vehicles & Equipment	
	Rescue Squad to replace 1991 Squad Pumper \$75,000 Grant Awarded from State legislators. Possible other Grant of \$117,000 (not budgeted)	\$235,000
	Mobile Live Fire Multi-Trainer System Grant to cover \$34,200 of cost	\$38,000
	Total	\$273,000