

## **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 2010 Annual Budget

### Minor Capital Project Fund - All Activities

Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
<b>Surplus and Reserves</b>	<b>\$1,581,534</b>	<b>\$1,872,214</b>		<b>\$1,992,623</b>	<b>\$2,548,162</b>
01 Intergovernmental	\$0	\$54,000	\$0	\$0	\$101,250
01 Municipal Taxes/Fees	\$54,980	\$34,218	\$20,000	\$6,000	\$8,000
01 Property Taxes	\$171,706	\$234,936	\$243,360	\$234,864	\$230,000
06 Other Revenues	\$320,087	\$44,044	\$575,500	\$15,033	\$12,500
07 Interfund Allocations	\$835,789	\$1,022,632	\$1,001,972	\$973,341	\$915,000
<b>Total Revenue</b>	<b>\$1,382,562</b>	<b>\$1,389,830</b>	<b>\$1,840,832</b>	<b>\$1,229,238</b>	<b>\$1,266,750</b>
TIF District Projects	\$1,049,153	\$691,400	\$1,917,582	\$447,619	\$1,756,000
Public Works Capital Acquisition	\$0	\$53,165	\$216,725	\$226,080	\$180,000
Fire Capital Acquisition	\$42,729	\$524,856	\$0	\$0	\$225,000
<b>Total Expense</b>	<b>\$1,091,882</b>	<b>\$1,269,421</b>	<b>\$2,134,307</b>	<b>\$673,699</b>	<b>\$2,161,000</b>
<b>Surplus/(Deficit)</b>	<b>\$290,680</b>	<b>\$120,409</b>	<b>( \$293,475)</b>	<b>\$555,539</b>	<b>( \$894,250)</b>
<b>Surplus and Reserves</b>	<b>\$1,872,214</b>	<b>\$1,992,623</b>		<b>\$2,548,162</b>	<b>\$1,653,912</b>

## City of Batavia 2010 Annual Budget

### Fund #11 — TIF District #1 Projects Summary

Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
<b>Surplus and Reserves</b>	<b>\$850,036</b>	<b>\$633,014</b>		<b>\$697,891</b>	<b>\$1,085,417</b>
06 Other Revenues	\$135,446	\$13,796	\$8,500	\$4,000	\$3,500
07 Interfund Allocations	\$660,789	\$697,632	\$726,972	\$698,341	\$690,000
<b>Total Revenue</b>	<b>\$796,235</b>	<b>\$711,428</b>	<b>\$735,472</b>	<b>\$702,341</b>	<b>\$693,500</b>
TIF District Projects	\$1,013,257	\$646,551	\$1,008,600	\$314,815	\$908,000
<b>Total Expense</b>	<b>\$1,013,257</b>	<b>\$646,551</b>	<b>\$1,008,600</b>	<b>\$314,815</b>	<b>\$908,000</b>
<b>Surplus/(Deficit)</b>	<b>( \$217,022)</b>	<b>\$64,877</b>	<b>( \$273,128)</b>	<b>\$387,526</b>	<b>( \$214,500)</b>
<b>Surplus and Reserves</b>	<b>\$633,014</b>	<b>\$697,891</b>		<b>\$1,085,417</b>	<b>\$870,917</b>

# City of Batavia 2010 Annual Budget

## Revenues

### Fund #11 — TIF District #1 Projects

Acct.	Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
4397	Reimbursements	\$87,000	\$956	\$0	\$0	\$0
5000	Investment Income	\$48,446	\$12,840	\$8,500	\$4,000	\$3,500
	<b>06 Other Revenues</b>	<b>\$135,446</b>	<b>\$13,796</b>	<b>\$8,500</b>	<b>\$4,000</b>	<b>\$3,500</b>
5554	Transfer from TIF DS Fd54	\$660,789	\$697,632	\$726,972	\$698,341	\$690,000
	<b>07 Interfund Allocations</b>	<b>\$660,789</b>	<b>\$697,632</b>	<b>\$726,972</b>	<b>\$698,341</b>	<b>\$690,000</b>
	<b>Total Revenue</b>	<b>\$796,235</b>	<b>\$711,428</b>	<b>\$735,472</b>	<b>\$702,341</b>	<b>\$693,500</b>

# City of Batavia 2010 Annual Budget

## Expenditures

**Fund #11 — TIF District #1 Projects**

**Department # 09 — TIF District Projects**

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2007	2008	Budget 2009	2009	Budget 2010
6355	Contractual Services	\$508,257	\$217,535	\$683,600	\$314,815	\$908,000
6465	Land Acquisition	\$505,000	\$429,016	\$325,000	\$0	\$0
	<b>TIF District Projects</b>	<b>\$1,013,257</b>	<b>\$646,551</b>	<b>\$1,008,600</b>	<b>\$314,815</b>	<b>\$908,000</b>

# City of Batavia 2010 Annual Budget

Fund # 11 — TIF District #1 Projects

Department #09 — TIF District Projects

---

## Detail on Significant Items

---

### Account

---

<b>6355</b>	<b>Contractual Services</b>	
	Facade Grants	\$25,000
	Downtown Improvement Grants	\$25,000
	Demolition of S. River Street Property	\$15,000
	Bond Center Addition	\$50,000
	Bridge Irrigation System	\$28,000
	Second Bridge Sculpture	\$30,000
	Repairs - Baptist Church	\$5,000
	Consulting, Eng & Legal - Redevelopment Projects	\$400,000
	Downtown Waste Receptacles & Furniture	\$30,000
	Wilson Street Crossing	\$10,000
	Downtown Streetscape Consultant (1/2)	\$75,000
	Redevelopment Agreements	\$200,000
	Peg Bond Facade Grant	\$15,000
	<b>Total</b>	<b>\$908,000</b>

## City of Batavia 2010 Annual Budget

### Fund #12 — TIF District #3 Projects Summary

Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
Surplus and Reserves	\$201,264	\$348,650		\$548,696	\$654,256
01 Property Taxes	\$171,706	\$234,936	\$243,360	\$234,864	\$230,000
06 Other Revenues	\$11,576	\$9,959	\$557,000	\$3,500	\$3,000
<b>Total Revenue</b>	<b>\$183,282</b>	<b>\$244,895</b>	<b>\$800,360</b>	<b>\$238,364</b>	<b>\$233,000</b>
TIF District Projects	\$35,896	\$44,849	\$908,982	\$132,804	\$848,000
<b>Total Expense</b>	<b>\$35,896</b>	<b>\$44,849</b>	<b>\$908,982</b>	<b>\$132,804</b>	<b>\$848,000</b>
<b>Surplus/(Deficit)</b>	<b>\$147,386</b>	<b>\$200,046</b>	<b>( \$108,622)</b>	<b>\$105,560</b>	<b>( \$615,000)</b>
Surplus and Reserves	\$348,650	\$548,696		\$654,256	\$39,256

# City of Batavia 2010 Annual Budget

## Revenues

### Fund #12 — TIF District #3 Projects

Acct.	Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
4010	Real Estate Taxes - General	\$171,706	\$234,936	\$243,360	\$234,864	\$230,000
	<b>01 Property Taxes</b>	<b>\$171,706</b>	<b>\$234,936</b>	<b>\$243,360</b>	<b>\$234,864</b>	<b>\$230,000</b>
4397	Reimbursements	\$0	\$0	\$550,000	\$0	\$0
5000	Investment Income	\$11,576	\$9,959	\$7,000	\$3,500	\$3,000
	<b>06 Other Revenues</b>	<b>\$11,576</b>	<b>\$9,959</b>	<b>\$557,000</b>	<b>\$3,500</b>	<b>\$3,000</b>
	<b>Total Revenue</b>	<b>\$183,282</b>	<b>\$244,895</b>	<b>\$800,360</b>	<b>\$238,364</b>	<b>\$233,000</b>

# City of Batavia 2010 Annual Budget

## Expenditures

**Fund #12 — TIF District #3 Projects**

**Department #09 — TIF District Projects**

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2007	2008	Budget 2009	2009	Budget 2010
6355	Contractual Services	\$35,896	\$44,849	\$358,982	\$132,804	\$498,000
6465	Land Acquisition	\$0	\$0	\$550,000	\$0	\$350,000
	<b>TIF District Projects</b>	<b>\$35,896</b>	<b>\$44,849</b>	<b>\$908,982</b>	<b>\$132,804</b>	<b>\$848,000</b>

# City of Batavia 2010 Annual Budget

Fund # 12 — TIF District #3 Projects

Department #09 — TIF District Projects

---

## Detail on Significant Items

---

### Account

---

<b>6355</b>	<b>Contractual Services</b>	
	Facade Grant Program	\$25,000
	Downtown Improvement Grants	\$25,000
	Baptist Church Redevelopment Project	\$164,000
	Downtown Streetscape Consultant (1/2)	\$75,000
	Downtown Waste Receptacles & Furniture	\$30,000
	Sidewalk Water&First-Main, Ped X SE First&Water	\$58,000
	Assistance - Library Sidewalk on West side of Water St	\$121,000
	<b>Total</b>	<b>\$498,000</b>
<b>6465</b>	<b>Land Acquisition</b>	
	Land Acquisition for Redevelopment Projects	\$350,000
	<b>Total</b>	<b>\$350,000</b>

## City of Batavia 2010 Annual Budget

### Fund #71 — Public Works Capital Activities Summary

Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
<b>Surplus and Reserves</b>	\$56,145	\$164,059		\$332,996	\$286,416
01 Municipal Taxes/Fees	\$27,490	\$17,109	\$10,000	\$3,000	\$4,000
06 Other Revenues	\$5,424	\$4,993	\$2,500	\$1,500	\$500
07 Interfund Allocations	\$75,000	\$200,000	\$175,000	\$175,000	\$175,000
<b>Total Revenue</b>	<b>\$107,914</b>	<b>\$222,102</b>	<b>\$187,500</b>	<b>\$179,500</b>	<b>\$179,500</b>
Public Works Capital Acquisition	\$0	\$53,165	\$216,725	\$226,080	\$180,000
<b>Total Expense</b>	<b>\$0</b>	<b>\$53,165</b>	<b>\$216,725</b>	<b>\$226,080</b>	<b>\$180,000</b>
<b>Surplus/(Deficit)</b>	<b>\$107,914</b>	<b>\$168,937</b>	<b>( \$29,225)</b>	<b>( \$46,580)</b>	<b>( \$500)</b>
<b>Surplus and Reserves</b>	<b>\$164,059</b>	<b>\$332,996</b>		<b>\$286,416</b>	<b>\$285,916</b>

# City of Batavia 2010 Annual Budget

## Revenues

### Fund #71 — Public Works Capital Activities

Acct.	Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
4406	P.W. Capital Development Fee	\$27,490	\$17,109	\$10,000	\$3,000	\$4,000
	<b>01 Municipal Taxes/Fees</b>	<b>\$27,490</b>	<b>\$17,109</b>	<b>\$10,000</b>	<b>\$3,000</b>	<b>\$4,000</b>
5000	Investment Income	\$5,424	\$4,993	\$2,500	\$1,500	\$500
	<b>06 Other Revenues</b>	<b>\$5,424</b>	<b>\$4,993</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>\$500</b>
5510	Transfer from General Fd10	\$75,000	\$200,000	\$175,000	\$175,000	\$175,000
	<b>07 Interfund Allocations</b>	<b>\$75,000</b>	<b>\$200,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>Total Revenue</b>		<b>\$107,914</b>	<b>\$222,102</b>	<b>\$187,500</b>	<b>\$179,500</b>	<b>\$179,500</b>

# City of Batavia 2010 Annual Budget

## Expenditures

**Fund #71 — Public Works Capital Activities**

**Department #37 — Public Works Capital**

<b>Acct.</b>	<b>Description</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Approved Budget 2009</b>	<b>Estimated 2009</b>	<b>Proposed Budget 2010</b>
6445	Other Equipment	\$0	\$53,165	\$216,725	\$226,080	\$180,000
	<b>Public Works Capital Acquisition</b>	<b>\$0</b>	<b>\$53,165</b>	<b>\$216,725</b>	<b>\$226,080</b>	<b>\$180,000</b>

# City of Batavia 2010 Annual Budget

Fund # 71 — Public Works Capital Activities

Department #37 — Public Works Capital Acquisition

---

## Detail on Significant Items

---

### Account

---

<b>6445</b>	<b>Other Equipment</b>	
	Replace Larger Dump Truck #3730 with 1 Ton w/Plow	\$90,000
	Replace Truck #3779 - 1 Ton w/Plow	\$90,000
	<b>Total</b>	<b>\$180,000</b>

## City of Batavia 2010 Annual Budget

### Fund #72 — Fire Capital Activities Summary

Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
<b>Surplus and Reserves</b>	<b>\$474,089</b>	<b>\$726,491</b>		<b>\$413,040</b>	<b>\$522,073</b>
01 Intergovernmental	\$0	\$54,000	\$0	\$0	\$101,250
01 Municipal Taxes/Fees	\$27,490	\$17,109	\$10,000	\$3,000	\$4,000
06 Other Revenues	\$167,641	\$15,296	\$7,500	\$6,033	\$5,500
07 Interfund Allocations	\$100,000	\$125,000	\$100,000	\$100,000	\$50,000
<b>Total Revenue</b>	<b>\$295,131</b>	<b>\$211,405</b>	<b>\$117,500</b>	<b>\$109,033</b>	<b>\$160,750</b>
Fire Capital Acquisition	\$42,729	\$524,856	\$0	\$0	\$225,000
<b>Total Expense</b>	<b>\$42,729</b>	<b>\$524,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>
<b>Surplus/(Deficit)</b>	<b>\$252,402</b>	<b>( \$313,451)</b>	<b>\$117,500</b>	<b>\$109,033</b>	<b>( \$64,250)</b>
<b>Surplus and Reserves</b>	<b>\$726,491</b>			<b>\$522,073</b>	<b>\$457,823</b>

# City of Batavia 2010 Annual Budget

## Revenues

### Fund #72 — Fire Capital Activities

Acct.	Description	Actual 2007	Actual 2008	Approved Budget 2009	Estimated 2009	Proposed Budget 2010
4232	State & Federal Grants	\$0	\$54,000	\$0	\$0	\$101,250
	<b>01 Intergovernmental</b>	<b>\$0</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,250</b>
4407	Fire Capital Development Fee	\$27,490	\$17,109	\$10,000	\$3,000	\$4,000
	<b>01 Municipal Taxes/Fees</b>	<b>\$27,490</b>	<b>\$17,109</b>	<b>\$10,000</b>	<b>\$3,000</b>	<b>\$4,000</b>
4397	Reimbursements	\$139,000	\$0	\$0	\$1,033	\$0
5000	Investment Income	\$28,641	\$15,296	\$7,500	\$5,000	\$5,500
	<b>06 Other Revenues</b>	<b>\$167,641</b>	<b>\$15,296</b>	<b>\$7,500</b>	<b>\$6,033</b>	<b>\$5,500</b>
5510	Transfer from General Fd10	\$100,000	\$125,000	\$100,000	\$100,000	\$50,000
	<b>07 Interfund Allocations</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$50,000</b>
	<b>Total Revenue</b>	<b>\$295,131</b>	<b>\$211,405</b>	<b>\$117,500</b>	<b>\$109,033</b>	<b>\$160,750</b>

# City of Batavia 2010 Annual Budget

Fund # 72 — Fire Capital Activities

Department #00 — Revenues

---

## Detail on Significant Items

---

### Account

---

<b>4232</b>	<b>State &amp; Federal Grants</b>		
	Grant for Squad Pumper		\$101,250
		<b>Total</b>	<b>\$101,250</b>

# City of Batavia 2010 Annual Budget

## Expenditures

**Fund #72 — Fire Capital Activities**

**Department # 38 — Fire Capital Acquisition**

<b>Acct.</b>	<b>Description</b>	<b>Actual 2007</b>	<b>Actual 2008</b>	<b>Approved Budget 2009</b>	<b>Estimated 2009</b>	<b>Proposed Budget 2010</b>
6450	Vehicles & Equipment	\$42,729	\$524,856	\$0	\$0	\$225,000
	<b>Fire Capital Acquisition</b>	<b>\$42,729</b>	<b>\$524,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,000</b>

# City of Batavia 2010 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.

\$225,000

\$100,000 Grant Expected to Pay For 45% of Vehicle

**Total**

\$225,000