

## **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 to 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. Although there is currently no debt, it is expected that further debt will be issued and therefore the accounting method has been retained.

### **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 has been implemented 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 has also been established 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 2009 Annual Budget

### Minor Capital Project Fund - All Activities

Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
<b>Surplus and Reserves</b>	<b>\$1,221,302</b>	<b>\$1,581,534</b>		<b>\$1,872,214</b>	<b>\$1,965,916</b>
01 Intergovernmental	\$585,000	\$0	\$0	\$53,950	\$0
01 Municipal Taxes/Fees	\$160,248	\$54,980	\$66,800	\$32,086	\$20,000
01 Property Taxes	\$133,738	\$171,706	\$175,000	\$220,500	\$243,360
06 Other Revenues	\$58,460	\$320,087	\$51,000	\$35,497	\$575,500
07 Interfund Allocations	\$646,615	\$835,789	\$1,453,770	\$1,003,770	\$1,001,972
<b>Total Revenue</b>	<b>\$1,584,061</b>	<b>\$1,382,562</b>	<b>\$1,746,570</b>	<b>\$1,345,803</b>	<b>\$1,840,832</b>
TIF District Projects	\$127,898	\$1,049,153	\$1,373,764	\$666,175	\$1,917,582
Public Works Capital Acquisition	\$264,067	\$0	\$175,000	\$53,165	\$216,725
Fire Capital Acquisition	\$831,864	\$42,729	\$534,345	\$532,761	\$0
Interfund Allocations	\$0	\$0	\$450,000	\$0	\$0
<b>Total Expense</b>	<b>\$1,223,829</b>	<b>\$1,091,882</b>	<b>\$2,533,109</b>	<b>\$1,252,101</b>	<b>\$2,134,307</b>
<b>Surplus/(Deficit)</b>	<b>\$360,232</b>	<b>\$290,680</b>	<b>( \$786,539)</b>	<b>\$93,702</b>	<b>( \$293,475)</b>
<b>Surplus and Reserves</b>	<b>\$1,581,534</b>	<b>\$1,872,214</b>		<b>\$1,965,916</b>	<b>\$1,672,441</b>

## City of Batavia 2009 Annual Budget

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

Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
Surplus and Reserves	\$495,113	\$850,036		\$633,014	\$696,606
06 Other Revenues	\$27,985	\$135,446	\$30,000	\$10,997	\$8,500
07 Interfund Allocations	\$446,615	\$660,789	\$1,128,770	\$678,770	\$726,972
<b>Total Revenue</b>	<b>\$474,600</b>	<b>\$796,235</b>	<b>\$1,158,770</b>	<b>\$689,767</b>	<b>\$735,472</b>
TIF District Projects	\$119,677	\$1,013,257	\$1,268,764	\$626,175	\$1,008,600
<b>Total Expense</b>	<b>\$119,677</b>	<b>\$1,013,257</b>	<b>\$1,268,764</b>	<b>\$626,175</b>	<b>\$1,008,600</b>
<b>Surplus/(Deficit)</b>	<b>\$354,923</b>	<b>( \$217,022)</b>	<b>( \$109,994)</b>	<b>\$63,592</b>	<b>( \$273,128)</b>
Surplus and Reserves	\$850,036	\$633,014		\$696,606	\$423,478

# City of Batavia 2009 Annual Budget

## Revenues

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

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
4397	Reimbursements	\$0	\$87,000	\$0	\$997	\$0
5000	Investment Income	\$27,985	\$48,446	\$30,000	\$10,000	\$8,500
	<b>06 Other Revenues</b>	<b>\$27,985</b>	<b>\$135,446</b>	<b>\$30,000</b>	<b>\$10,997</b>	<b>\$8,500</b>
5512	Transfer fr TIF #3 Fd12	\$0	\$0	\$450,000	\$0	\$0
5554	Transfer from TIF DS Fd54	\$446,615	\$660,789	\$678,770	\$678,770	\$726,972
	<b>07 Interfund Allocations</b>	<b>\$446,615</b>	<b>\$660,789</b>	<b>\$1,128,770</b>	<b>\$678,770</b>	<b>\$726,972</b>
	<b>Total Revenue</b>	<b>\$474,600</b>	<b>\$796,235</b>	<b>\$1,158,770</b>	<b>\$689,767</b>	<b>\$735,472</b>

# City of Batavia 2009 Annual Budget

## Expenditures

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

**Department #09 — TIF District Projects**

<b>Acct.</b>	<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Estimated</b>	<b>Proposed</b>
		<b>2006</b>	<b>2007</b>	<b>Budget</b>	<b>2008</b>	<b>Budget</b>
				<b>2008</b>		<b>2009</b>
6355	Contractual Services	\$119,677	\$508,257	\$1,193,764	\$197,159	\$683,600
6465	Land Acquisition	\$0	\$505,000	\$75,000	\$429,016	\$325,000
	<b>TIF District Projects</b>	<b>\$119,677</b>	<b>\$1,013,257</b>	<b>\$1,268,764</b>	<b>\$626,175</b>	<b>\$1,008,600</b>

# City of Batavia 2009 Annual Budget

Fund # 11 — TIF District #1 Projects

Department #09 — TIF District Projects

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## Detail on Significant Items

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### Account

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<b>6355</b>	<b>Contractual Services</b>	
	River Street Resurfacing	\$140,800.00
	2008 Facade Grants not Completed	\$27,000.00
	Facade Grants 2009	\$25,000.00
	Repairs - Thomle & Baptist Church, Demo River St.	\$20,000.00
	Bridge Irrigation System & Flower Baskets	\$28,000.00
	Fox River LOMR	\$5,800.00
	Peg Bond Center Improvements	\$50,000.00
	Consulting	\$42,000.00
	Sprinkler/Interior Grant Program	\$25,000.00
	Balance of First Bridge Sculpture	\$20,000.00
	Marconi Parking Deck Engineering	\$270,000.00
	Second Bridge Sculpture	\$30,000.00
	<b>Total</b>	<b>\$683,600.00</b>

## City of Batavia 2009 Annual Budget

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

Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
Surplus and Reserves	\$70,601	\$201,264		\$348,650	\$536,150
01 Property Taxes	\$133,738	\$171,706	\$175,000	\$220,500	\$243,360
06 Other Revenues	\$5,146	\$11,576	\$6,000	\$7,000	\$557,000
<b>Total Revenue</b>	<b>\$138,884</b>	<b>\$183,282</b>	<b>\$181,000</b>	<b>\$227,500</b>	<b>\$800,360</b>
TIF District Projects	\$8,221	\$35,896	\$105,000	\$40,000	\$908,982
Interfund Allocations	\$0	\$0	\$450,000	\$0	\$0
<b>Total Expense</b>	<b>\$8,221</b>	<b>\$35,896</b>	<b>\$555,000</b>	<b>\$40,000</b>	<b>\$908,982</b>
<b>Surplus/(Deficit)</b>	<b>\$130,663</b>	<b>\$147,386</b>	<b>( \$374,000)</b>	<b>\$187,500</b>	<b>( \$108,622)</b>
<b>Surplus and Reserves</b>	<b>\$201,264</b>	<b>\$348,650</b>		<b>\$536,150</b>	<b>\$427,528</b>

# City of Batavia 2009 Annual Budget

## Revenues

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

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
4010	Real Estate Taxes - General	\$133,738	\$171,706	\$175,000	\$220,500	\$243,360
	<b>01 Property Taxes</b>	<b>\$133,738</b>	<b>\$171,706</b>	<b>\$175,000</b>	<b>\$220,500</b>	<b>\$243,360</b>
4397	Reimbursements	\$0	\$0	\$0	\$0	\$550,000
5000	Investment Income	\$5,146	\$11,576	\$6,000	\$7,000	\$7,000
	<b>06 Other Revenues</b>	<b>\$5,146</b>	<b>\$11,576</b>	<b>\$6,000</b>	<b>\$7,000</b>	<b>\$557,000</b>
	<b>Total Revenue</b>	<b>\$138,884</b>	<b>\$183,282</b>	<b>\$181,000</b>	<b>\$227,500</b>	<b>\$800,360</b>

# City of Batavia 2009 Annual Budget

## Expenditures

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

**Department #09 — TIF District Projects**

<b>Acct.</b>	<b>Description</b>	<b>Actual 2006</b>	<b>Actual 2007</b>	<b>Approved Budget 2008</b>	<b>Estimated 2008</b>	<b>Proposed Budget 2009</b>
6355	Contractual Services	\$8,221	\$35,896	\$105,000	\$40,000	\$358,982
6465	Land Acquisition	\$0	\$0	\$0	\$0	\$550,000
	<b>TIF District Projects</b>	<b>\$8,221</b>	<b>\$35,896</b>	<b>\$105,000</b>	<b>\$40,000</b>	<b>\$908,982</b>

# City of Batavia 2009 Annual Budget

Fund # 12 — TIF District #3 Projects

Department #09 — TIF District Projects

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## Detail on Significant Items

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### Account

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#### 6355 Contractual Services

Facade Grant Program	\$25,000.00
Sprinkler/Interior Grant Program	\$25,000.00
First Baptist Church Plan Phase I	\$163,982.00
Artist Loft Project (Grant \$50,000/Forgivable Loan \$75,000)	\$125,000.00
Consulting	\$20,000.00
<b>Total</b>	<b>\$358,982.00</b>

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#### 6465 Land Acquisition

Pass Thru Land Acquisition - Property will be Sold	\$550,000.00
<b>Total</b>	<b>\$550,000.00</b>

# City of Batavia 2009 Annual Budget

## Expenditures

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

**Department #90 — Interfund Allocations**

Acct.	Description	Actual	Actual	Approved	Estimated	Proposed
		2006	2007	Budget 2008	2008	Budget 2009
7011	Transfer to TIF #1 Projects Fd11	\$0	\$0	\$450,000	\$0	\$0
	<b>Interfund Allocations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$0</b>

## City of Batavia 2009 Annual Budget

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

Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
<b>Surplus and Reserves</b>	<b>\$229,060</b>	<b>\$56,145</b>		<b>\$164,059</b>	<b>\$329,937</b>
01 Municipal Taxes/Fees	\$84,495	\$27,490	\$33,400	\$16,043	\$10,000
06 Other Revenues	\$6,657	\$5,424	\$2,500	\$3,000	\$2,500
07 Interfund Allocations	\$0	\$75,000	\$200,000	\$200,000	\$175,000
<b>Total Revenue</b>	<b>\$91,152</b>	<b>\$107,914</b>	<b>\$235,900</b>	<b>\$219,043</b>	<b>\$187,500</b>
Public Works Capital Acquisition	\$264,067	\$0	\$175,000	\$53,165	\$216,725
<b>Total Expense</b>	<b>\$264,067</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$53,165</b>	<b>\$216,725</b>
<b>Surplus/(Deficit)</b>	<b>( \$172,915)</b>	<b>\$107,914</b>	<b>\$60,900</b>	<b>\$165,878</b>	<b>( \$29,225)</b>
<b>Surplus and Reserves</b>	<b>\$56,145</b>	<b>\$164,059</b>		<b>\$329,937</b>	<b>\$300,712</b>

# City of Batavia 2009 Annual Budget

## Revenues

### Fund #71 — Public Works Capital Activities

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
4406	P.W. Capital Development Fee	\$84,495	\$27,490	\$33,400	\$16,043	\$10,000
	<b>01 Municipal Taxes/Fees</b>	<b>\$84,495</b>	<b>\$27,490</b>	<b>\$33,400</b>	<b>\$16,043</b>	<b>\$10,000</b>
5000	Investment Income	\$6,657	\$5,424	\$2,500	\$3,000	\$2,500
	<b>06 Other Revenues</b>	<b>\$6,657</b>	<b>\$5,424</b>	<b>\$2,500</b>	<b>\$3,000</b>	<b>\$2,500</b>
5510	Transfer from General Fd10	\$0	\$75,000	\$200,000	\$200,000	\$175,000
	<b>07 Interfund Allocations</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$175,000</b>
<b>Total Revenue</b>		<b>\$91,152</b>	<b>\$107,914</b>	<b>\$235,900</b>	<b>\$219,043</b>	<b>\$187,500</b>

# City of Batavia 2009 Annual Budget

## Expenditures

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

**Department #37 — Public Works Capital**

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
6445	Other Equipment	\$264,067	\$0	\$175,000	\$53,165	\$216,725
	<b>Public Works Capital Acquisition</b>	<b>\$264,067</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$53,165</b>	<b>\$216,725</b>

# City of Batavia 2009 Annual Budget

Fund # 71 — Public Works Capital Activities

Department #37 — Public Works Capital Acquisition

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## Detail on Significant Items

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### Account

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<b>6445</b>	<b>Other Equipment</b>	
	Replace Truck 29 - 1995 5-yard Dump Truck w/Plow	\$96,725.00
	Carry Over 2008 Purchase Due to Delayed Delivery -	\$120,000.00
	Replace Truck 28 - 1995 Dump Truck with Plow	
	<b>Total</b>	<b>\$216,725.00</b>

## City of Batavia 2009 Annual Budget

### Fund #72 — Fire Capital Activities Summary

Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
<b>Surplus and Reserves</b>	<b>\$426,528</b>	<b>\$474,089</b>		<b>\$726,491</b>	<b>\$403,223</b>
01 Intergovernmental	\$585,000	\$0	\$0	\$53,950	\$0
01 Municipal Taxes/Fees	\$75,753	\$27,490	\$33,400	\$16,043	\$10,000
06 Other Revenues	\$18,672	\$167,641	\$12,500	\$14,500	\$7,500
07 Interfund Allocations	\$200,000	\$100,000	\$125,000	\$125,000	\$100,000
<b>Total Revenue</b>	<b>\$879,425</b>	<b>\$295,131</b>	<b>\$170,900</b>	<b>\$209,493</b>	<b>\$117,500</b>
Fire Capital Acquisition	\$831,864	\$42,729	\$534,345	\$532,761	\$0
<b>Total Expense</b>	<b>\$831,864</b>	<b>\$42,729</b>	<b>\$534,345</b>	<b>\$532,761</b>	<b>\$0</b>
<b>Surplus/(Deficit)</b>	<b>\$47,561</b>	<b>\$252,402</b>	<b>( \$363,445)</b>	<b>( \$323,268)</b>	<b>\$117,500</b>
<b>Surplus and Reserves</b>	<b>\$474,089</b>	<b>\$726,491</b>		<b>\$403,223</b>	<b>\$520,723</b>

# City of Batavia 2009 Annual Budget

## Revenues

### Fund #72 — Fire Capital Activities

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
4232	State & Federal Grants	\$585,000	\$0	\$0	\$53,950	\$0
	<b>01 Intergovernmental</b>	<b>\$585,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,950</b>	<b>\$0</b>
4407	Fire Capital Development Fee	\$75,753	\$27,490	\$33,400	\$16,043	\$10,000
	<b>01 Municipal Taxes/Fees</b>	<b>\$75,753</b>	<b>\$27,490</b>	<b>\$33,400</b>	<b>\$16,043</b>	<b>\$10,000</b>
4397	Reimbursements	\$0	\$139,000	\$0	\$0	\$0
5000	Investment Income	\$18,672	\$28,641	\$12,500	\$14,500	\$7,500
	<b>06 Other Revenues</b>	<b>\$18,672</b>	<b>\$167,641</b>	<b>\$12,500</b>	<b>\$14,500</b>	<b>\$7,500</b>
5510	Transfer from General Fd10	\$200,000	\$100,000	\$125,000	\$125,000	\$100,000
	<b>07 Interfund Allocations</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$100,000</b>
	<b>Total Revenue</b>	<b>\$879,425</b>	<b>\$295,131</b>	<b>\$170,900</b>	<b>\$209,493</b>	<b>\$117,500</b>

# City of Batavia 2009 Annual Budget

## Expenditures

**Fund #72 — Fire Capital Activities**

**Department #38 — Fire Capital Acquisition**

Acct.	Description	Actual 2006	Actual 2007	Approved Budget 2008	Estimated 2008	Proposed Budget 2009
6450	Vehicles & Equipment	\$831,864	\$42,729	\$534,345	\$532,761	\$0
	<b>Fire Capital Acquisition</b>	<b>\$831,864</b>	<b>\$42,729</b>	<b>\$534,345</b>	<b>\$532,761</b>	<b>\$0</b>