

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 2008 BUDGET

Minor Capital Projects Fund - All Activities

| DESCRIPTION | ACTUAL 2005 | ACTUAL 2006 | APPROVED | | PROPOSED | |
|----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|
| | | | BUDGET 2007 | ESTIMATED 2007 | BUDGET 2008 | |
| Surplus and Reserves | \$1,142,189 | \$1,221,302 | | | \$1,581,534 | \$1,357,079 |
| 01 Intergovernmental | \$0 | \$585,000 | \$0 | \$0 | \$0 | \$0 |
| 01 Municipal Taxes/Fees | \$168,734 | \$160,248 | \$145,800 | \$44,843 | \$66,800 | \$66,800 |
| 01 Property Taxes | \$73,980 | \$133,738 | \$150,000 | \$172,000 | \$175,000 | \$175,000 |
| 06 Other Revenues | \$35,792 | \$58,460 | \$256,000 | \$284,750 | \$51,000 | \$51,000 |
| 07 Interfund Allocations | \$327,887 | \$646,615 | \$825,000 | \$834,000 | \$1,453,770 | \$1,453,770 |
| Total Revenue | \$606,393 | \$1,584,061 | \$1,376,800 | \$1,335,593 | \$1,746,570 | \$1,746,570 |
| TIF District Projects | \$147,877 | \$127,898 | \$1,849,025 | \$1,517,318 | \$1,373,764 | \$1,373,764 |
| Public Works Capital Acquisition | \$355,807 | \$264,067 | \$0 | \$0 | \$175,000 | \$175,000 |
| Fire Capital Acquisition | \$23,596 | \$831,864 | \$541,000 | \$42,730 | \$534,345 | \$534,345 |
| Interfund Allocations | \$0 | \$0 | \$0 | \$0 | \$450,000 | \$450,000 |
| Total Expense | \$527,280 | \$1,223,829 | \$2,390,025 | \$1,560,048 | \$2,533,109 | \$2,533,109 |
| Surplus/(Deficit) | \$79,113 | \$360,232 | (\$1,013,225) | (\$224,455) | (\$786,539) | (\$786,539) |
| Surplus and Reserves | \$1,221,302 | \$1,581,534 | | | \$1,357,079 | \$570,540 |

CITY OF BATAVIA 2008 BUDGET

Fund #11 — TIF District #1 Projects Summary

| DESCRIPTION | ACTUAL 2005 | ACTUAL 2006 | APPROVED | | PROPOSED |
|--------------------------|------------------|------------------|---------------------|---------------------|---------------------|
| | | | BUDGET 2007 | ESTIMATED 2007 | BUDGET 2008 |
| Surplus and Reserves | \$306,723 | \$495,113 | | \$850,036 | \$115,718 |
| 06 Other Revenues | \$8,077 | \$27,985 | \$107,000 | \$117,000 | \$30,000 |
| 07 Interfund Allocations | \$327,887 | \$446,615 | \$650,000 | \$659,000 | \$1,128,770 |
| Total Revenue | \$335,964 | \$474,600 | \$757,000 | \$776,000 | \$1,158,770 |
| TIF District Projects | \$147,574 | \$119,677 | \$1,505,025 | \$1,510,318 | \$1,268,764 |
| Total Expense | \$147,574 | \$119,677 | \$1,505,025 | \$1,510,318 | \$1,268,764 |
| Surplus/(Deficit) | \$188,390 | \$354,923 | (\$748,025) | (\$734,318) | (\$109,994) |
| Surplus and Reserves | \$495,113 | \$850,036 | | \$115,718 | \$5,724 |

CITY OF BATAVIA 2008 BUDGET

REVENUE DETAIL

Fund #11 — TIF District #1 Projects

| ACCT | DESCRIPTION | APPROVED | | | PROPOSED | |
|------|---------------------------------|------------------|------------------|------------------|-------------------------------------|--------------------|
| | | ACTUAL 2005 | ACTUAL 2006 | BUDGET 2007 | ESTIMATED 2007 BUDGET 2008 | |
| 4397 | Reimbursements | \$0 | \$0 | \$87,000 | \$87,000 | \$0 |
| 5000 | Investment Income | \$8,077 | \$27,985 | \$20,000 | \$30,000 | \$30,000 |
| | 06 Other Revenues | \$8,077 | \$27,985 | \$107,000 | \$117,000 | \$30,000 |
| 5512 | Transfer fr TIF #3 Fd12 | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| 5554 | Transfer from TIF DS Fd54 | \$327,887 | \$446,615 | \$650,000 | \$659,000 | \$678,770 |
| | 07 Interfund Allocations | \$327,887 | \$446,615 | \$650,000 | \$659,000 | \$1,128,770 |
| | Total Revenue | \$335,964 | \$474,600 | \$757,000 | \$776,000 | \$1,158,770 |

CITY OF BATAVIA 2008 BUDGET

EXPENSE SUMMARY

Fund #11 — TIF District #1 Projects

Department #09 — TIF District Projects

| ACCT | DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|------|------------------------------|------------------|------------------|--------------------|--------------------|--------------------|
| | | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| | | | | 2007 | 2007 | 2008 |
| 6355 | Contractual Services | \$147,574 | \$119,677 | \$1,035,025 | \$560,318 | \$1,193,764 |
| 6465 | Land Acquisition | \$0 | \$0 | \$470,000 | \$950,000 | \$75,000 |
| | TIF District Projects | \$147,574 | \$119,677 | \$1,505,025 | \$1,510,318 | \$1,268,764 |

CITY OF BATAVIA 2008 BUDGET

Fund # 11 — TIF District #1 Projects

Department #09 — TIF District Projects

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | |
|-------------|---|-----------------------|
| 6355 | Contractual Services | |
| | First Bridge Sculpture | \$35,000.00 |
| | Remaining Fox River Floodplain Study | \$14,525.00 |
| | Completion of Prior Facade Grants | \$48,239.00 |
| | Facade Grants | \$50,000.00 |
| | Vietnam Memorial Renovation | \$15,000.00 |
| | Municipal Center Landscape Improvements | \$50,000.00 |
| | Sprinkler Grant | \$25,000.00 |
| | Park District Utility Reimbursement | \$9,000.00 |
| | Parking Deck Membrane | \$50,000.00 |
| | N. River St. Streetscape Enhancement Design | \$8,500.00 |
| | N. River Street Reconstruction Construction Engineering | \$57,500.00 |
| | N. River Street Reconstruction - Roadway Construction | \$491,000.00 |
| | N. River Street Reconstruction Streetscape Enhancements | \$85,000.00 |
| | Wilson Street Surveying, Borings and Traffic Analysis | \$80,000.00 |
| | River Parking Structure Design Engineering (Partial) | \$175,000.00 |
| | Total | \$1,193,764.00 |

| | | |
|-------------|---|--------------------|
| 6465 | Land Acquisition | |
| | Land Acquisition Assistance (Park District) | \$75,000.00 |
| | Total | \$75,000.00 |

CITY OF BATAVIA 2008 BUDGET

Fund #12 — TIF District #3 Projects Summary

| DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|-----------------------------|-----------------|------------------|---------------------|------------------|---------------------|
| | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| | | | 2007 | | 2008 |
| Surplus and Reserves | (\$3,453) | \$70,601 | | \$201,264 | \$374,264 |
| 01 Property Taxes | \$73,980 | \$133,738 | \$150,000 | \$172,000 | \$175,000 |
| 06 Other Revenues | \$377 | \$5,146 | \$2,500 | \$8,000 | \$6,000 |
| Total Revenue | \$74,357 | \$138,884 | \$152,500 | \$180,000 | \$181,000 |
| TIF District Projects | \$303 | \$8,221 | \$344,000 | \$7,000 | \$105,000 |
| Interfund Allocations | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| Total Expense | \$303 | \$8,221 | \$344,000 | \$7,000 | \$555,000 |
| Surplus/(Deficit) | \$74,054 | \$130,663 | (\$191,500) | \$173,000 | (\$374,000) |
| Surplus and Reserves | \$70,601 | \$201,264 | | \$374,264 | \$264 |

CITY OF BATAVIA 2008 BUDGET

REVENUE DETAIL

Fund #12 — TIF District #3 Projects

| ACCT | DESCRIPTION | APPROVED | | | PROPOSED | |
|------|-----------------------------|-----------------|------------------|------------------|-------------------------------------|------------------|
| | | ACTUAL 2005 | ACTUAL 2006 | BUDGET 2007 | ESTIMATED 2007 BUDGET 2008 | |
| 4010 | Real Estate Taxes - General | \$73,980 | \$133,738 | \$150,000 | \$172,000 | \$175,000 |
| | 01 Property Taxes | \$73,980 | \$133,738 | \$150,000 | \$172,000 | \$175,000 |
| 5000 | Investment Income | \$377 | \$5,146 | \$2,500 | \$8,000 | \$6,000 |
| | 06 Other Revenues | \$377 | \$5,146 | \$2,500 | \$8,000 | \$6,000 |
| | Total Revenue | \$74,357 | \$138,884 | \$152,500 | \$180,000 | \$181,000 |

CITY OF BATAVIA 2008 BUDGET

EXPENSE SUMMARY

Fund #12 — TIF District #3 Projects

Department #09 — TIF District Projects

| ACCT | DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|------|------------------------------|--------------|----------------|------------------|----------------|------------------|
| | | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| | | | | 2007 | 2007 | 2008 |
| 6355 | Contractual Services | \$303 | \$8,221 | \$162,000 | \$7,000 | \$105,000 |
| 6465 | Land Acquisition | \$0 | \$0 | \$182,000 | \$0 | \$0 |
| | TIF District Projects | \$303 | \$8,221 | \$344,000 | \$7,000 | \$105,000 |

CITY OF BATAVIA 2008 BUDGET

Fund # 12 — TIF District #3 Projects

Department #09 — TIF District Projects

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | |
|-------------|--|---------------------|
| 6355 | Contractual Services | |
| | Sprinkler Grant | \$25,000.00 |
| | Landscape Buffer at Wastewater Treatment Plant | \$20,000.00 |
| | Public Art | \$25,000.00 |
| | Relocation of Burger King Sign | \$10,000.00 |
| | Professional Services | \$25,000.00 |
| | Total | \$105,000.00 |

CITY OF BATAVIA 2008 BUDGET

EXPENSE SUMMARY

Fund #12 — TIF District #3 Projects

Department #90 — Interfund Allocations

| ACCT | DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|------|----------------------------------|------------|------------|------------|------------|------------------|
| | | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| | | | | 2007 | | 2008 |
| 7011 | Transfer to TIF #1 Projects Fd11 | \$0 | \$0 | \$0 | \$0 | \$450,000 |
| | Interfund Allocations | \$0 | \$0 | \$0 | \$0 | \$450,000 |

CITY OF BATAVIA 2008 BUDGET

Fund #71 — Public Works Capital Activities Summary

| DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|----------------------------------|---------------------|---------------------|------------------|------------------|------------------|
| | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| | | | 2007 | 2007 | 2008 |
| Surplus and Reserves | \$493,229 | \$229,060 | | \$56,145 | \$155,988 |
| 01 Municipal Taxes/Fees | \$84,367 | \$84,495 | \$72,900 | \$22,843 | \$33,400 |
| 06 Other Revenues | \$7,271 | \$6,657 | \$2,500 | \$2,000 | \$2,500 |
| 07 Interfund Allocations | \$0 | \$0 | \$75,000 | \$75,000 | \$200,000 |
| Total Revenue | \$91,638 | \$91,152 | \$150,400 | \$99,843 | \$235,900 |
| Public Works Capital Acquisition | \$355,807 | \$264,067 | \$0 | \$0 | \$175,000 |
| Total Expense | \$355,807 | \$264,067 | \$0 | \$0 | \$175,000 |
| Surplus/(Deficit) | (\$264,169) | (\$172,915) | \$150,400 | \$99,843 | \$60,900 |
| Surplus and Reserves | \$229,060 | \$56,145 | | \$155,988 | \$216,888 |

CITY OF BATAVIA 2008 BUDGET

REVENUE DETAIL

Fund #71 — Public Works Capital Activities

| ACCT | DESCRIPTION | ACTUAL 2005 | ACTUAL 2006 | APPROVED | | PROPOSED |
|----------------------|---------------------------------|-----------------|-----------------|------------------|-------------------|------------------|
| | | | | BUDGET 2007 | ESTIMATED 2007 | BUDGET 2008 |
| 4406 | P.W. Capital Development Fee | \$84,367 | \$84,495 | \$72,900 | \$22,843 | \$33,400 |
| | 01 Municipal Taxes/Fees | \$84,367 | \$84,495 | \$72,900 | \$22,843 | \$33,400 |
| 5000 | Investment Income | \$7,271 | \$6,657 | \$2,500 | \$2,000 | \$2,500 |
| | 06 Other Revenues | \$7,271 | \$6,657 | \$2,500 | \$2,000 | \$2,500 |
| 5510 | Transfer from General Fd10 | \$0 | \$0 | \$75,000 | \$75,000 | \$200,000 |
| | 07 Interfund Allocations | \$0 | \$0 | \$75,000 | \$75,000 | \$200,000 |
| Total Revenue | | \$91,638 | \$91,152 | \$150,400 | \$99,843 | \$235,900 |

CITY OF BATAVIA 2008 BUDGET

Fund # 71 — Public Works Capital Activities

Department #00 — Revenues

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | | |
|-------------|-------------------------------------|--------------|--------------------|
| 4406 | P.W. Capital Development Fee | | |
| | General Permits | | \$25,000.00 |
| | Katherine Kove - 24 Lots | | \$8,400.00 |
| | | Total | \$33,400.00 |

CITY OF BATAVIA 2008 BUDGET

EXPENSE SUMMARY

Fund #71 — Public Works Capital Activities

Department #37 — Public Works Capital

| ACCT | DESCRIPTION | ACTUAL | ACTUAL | APPROVED | | PROPOSED |
|------|---|------------------|------------------|------------|------------|------------------|
| | | 2005 | 2006 | BUDGET | ESTIMATED | BUDGET |
| | | | | 2007 | 2007 | 2008 |
| 6445 | Other Equipment | \$355,807 | \$264,067 | \$0 | \$0 | \$175,000 |
| | Public Works Capital Acquisition | \$355,807 | \$264,067 | \$0 | \$0 | \$175,000 |

CITY OF BATAVIA 2008 BUDGET

Fund # 71 — Public Works Capital Activities

Department #37 — Public Works Capital Acquisition

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | |
|-------------|---|---------------------|
| 6445 | Other Equipment | |
| | Replace Truck #28 - 1995 Dump with Plow | \$110,000.00 |
| | Replace 1994 Combination Backhoe (1/3 cost) | \$30,000.00 |
| | Replace 1996 Endloader (1/3 Cost) | \$35,000.00 |
| | Total | \$175,000.00 |

CITY OF BATAVIA 2008 BUDGET

Fund #72 — Fire Capital Activities Summary

| DESCRIPTION | ACTUAL 2005 | ACTUAL 2006 | APPROVED | | PROPOSED |
|-----------------------------|------------------|------------------|---------------------|-------------------|---------------------|
| | | | BUDGET 2007 | ESTIMATED 2007 | BUDGET 2008 |
| Surplus and Reserves | \$345,690 | \$426,528 | | \$474,089 | \$711,109 |
| 01 Intergovernmental | \$0 | \$585,000 | \$0 | \$0 | \$0 |
| 01 Municipal Taxes/Fees | \$84,367 | \$75,753 | \$72,900 | \$22,000 | \$33,400 |
| 06 Other Revenues | \$20,067 | \$18,672 | \$144,000 | \$157,750 | \$12,500 |
| 07 Interfund Allocations | \$0 | \$200,000 | \$100,000 | \$100,000 | \$125,000 |
| Total Revenue | \$104,434 | \$879,425 | \$316,900 | \$279,750 | \$170,900 |
| Fire Capital Acquisition | \$23,596 | \$831,864 | \$541,000 | \$42,730 | \$534,345 |
| Total Expense | \$23,596 | \$831,864 | \$541,000 | \$42,730 | \$534,345 |
| Surplus/(Deficit) | \$80,838 | \$47,561 | (\$224,100) | \$237,020 | (\$363,445) |
| Surplus and Reserves | \$426,528 | \$474,089 | | \$711,109 | \$347,664 |

CITY OF BATAVIA 2008 BUDGET

REVENUE DETAIL

Fund #72 — Fire Capital Activities

| ACCT | DESCRIPTION | ACTUAL 2005 | ACTUAL 2006 | APPROVED | ESTIMATED | PROPOSED |
|------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | BUDGET 2007 | 2007 | BUDGET 2008 |
| 4231 | Federal Grant | \$0 | \$585,000 | \$0 | \$0 | \$0 |
| | 01 Intergovernmental | \$0 | \$585,000 | \$0 | \$0 | \$0 |
| 4407 | Fire Capital Development Fee | \$84,367 | \$75,753 | \$72,900 | \$22,000 | \$33,400 |
| | 01 Municipal Taxes/Fees | \$84,367 | \$75,753 | \$72,900 | \$22,000 | \$33,400 |
| 4397 | Reimbursements | \$9,100 | \$0 | \$139,000 | \$139,000 | \$0 |
| 5000 | Investment Income | \$10,967 | \$18,672 | \$5,000 | \$18,750 | \$12,500 |
| | 06 Other Revenues | \$20,067 | \$18,672 | \$144,000 | \$157,750 | \$12,500 |
| 5510 | Transfer from General Fd10 | \$0 | \$200,000 | \$100,000 | \$100,000 | \$125,000 |
| | 07 Interfund Allocations | \$0 | \$200,000 | \$100,000 | \$100,000 | \$125,000 |
| | Total Revenue | \$104,434 | \$879,425 | \$316,900 | \$279,750 | \$170,900 |

CITY OF BATAVIA 2008 BUDGET

Fund # 72 — Fire Capital Activities

Department #00 — Revenues

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | |
|-------------|-------------------------------------|--------------------|
| 4407 | Fire Capital Development Fee | |
| | General Permits | \$25,000.00 |
| | Katherine Kove - 24 Lots | \$8,400.00 |
| | Total | \$33,400.00 |

CITY OF BATAVIA 2008 BUDGET

EXPENSE SUMMARY

Fund #72 — Fire Capital Activities

Department #38 — Fire Capital Acquisition

| ACCT | DESCRIPTION | ACTUAL | ACTUAL | APPROVED | ESTIMATED | PROPOSED |
|------|--------------------------|----------|-----------|-----------|-----------|-----------|
| | | 2005 | 2006 | BUDGET | 2007 | BUDGET |
| 6450 | Vehicles & Equipment | \$23,596 | \$831,864 | \$541,000 | \$42,730 | \$534,345 |
| | Fire Capital Acquisition | \$23,596 | \$831,864 | \$541,000 | \$42,730 | \$534,345 |

CITY OF BATAVIA 2008 BUDGET

Fund # 72 — Fire Capital Activities

Department #38 — Fire Capital Acquisition

JUSTIFICATION OF SIGNIFICANT BUDGETED ITEMS

Account

| | | |
|-------------|--|---------------------|
| 6450 | Vehicles & Equipment | |
| | Replace 1996 Staff Vehicle with 2008 Ford Explorer Includes Radios, Sirens and Lights | \$29,345.00 |
| | Replacement of 1986 Pierce Lance Pumper | \$505,000.00 |
| | Total | \$534,345.00 |