



City of Grand Island

Thursday, April 17, 2008

Goals & Budget Retreat

Item -1

Special Study Session Goals & Budget Retreat

Staff Contact: Jeff Pederson

Memo
City Council Goals And Budget Retreat
April 17

Thank you for allocating your time next Thursday evening to spend time with the City management staff to prepare for the upcoming budget process as well as review goals and begin the process to formulate a new set of goals for the next two years. It is nice to be able to hold this Retreat in the meeting room of our newly-expanded Public Library.

We will begin the session with a review of the 2007/2008 City Council Goals. It is necessary to periodically revisit these goals together so that progress can be noted, and revisions made if necessary or desirable. With this set of Goals being nearly two years old, it is also a good time to consider new goals. The last item in the Retreat is for Council-members to bring forth ideas for new Goals that could be incorporated and adopted for the years 2008-2009. If you have ideas for new goals, please be prepared to share them at this Retreat and those ideas that have support can be researched by staff for implementation considerations and brought back to a follow-up session for consideration for adoption by the Council.

We have allocated a good portion of the Retreat for a pre-budget presentation and discussion, in which we will identify and discuss several of the major fiscal/policy issues that lie ahead for you in the upcoming budget adoption process. As the Agenda notes, we will give primary concentration to the General Fund, as it is the Fund that relies most heavily upon Council decisions with respect to such issues as taxation, capital projects, and personnel. We will also spend some time outlining the budget formulation and adoption process and timetable.

Lastly, you will be given a presentation by the State Fair Committee regarding development issues that will/may impact the City budget. As of today, discussion has shifted to the possible increase in the occupational tax (motels) as a means to service the debt on a bond issue of \$5m to meet the major portion of the community cash requirement. The City has been asked to consider accelerating the widening of Stolley Park Road, which is planned for 2010 but only from Locust to the entrance to Fonner Park (\$1.35m total). We would need to add to that plan the extension of the Stolley Road improvement north to Fonner Park Road. We also have in our 2009 Plan improvement of the north-bound lanes on S. Locust at a total cost of \$4.2m.

CITY COUNCIL GOALS and BUDGET RETREAT – APRIL 17, 2008

Time

Light supper will be served at 5:00 p.m.

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|-------------|---|
| 5:15 -5:45 | 1. 2007-8 Goals and update. |
| 5:45 – 6:45 | 2. Budget overview. <ul style="list-style-type: none">• Revenues not keeping up with personnel costs, let alone other operating.• Property Tax and Sales Tax Analysis.• Estimated sales tax growth and a return to .25 property levy only generates about \$675k, while personnel costs increase nearly \$800k.• Nearly 70% of General Fund operating is personnel. Any new FTEs requests will need persuasive justifications.• Capital Projects fund has \$14.8 million penciled in for 2009 & \$11.7 million for 2010, as detailed on pages 212-214 of the Budget Book. These will have to be pared at least in half, even with state/federal contributions.• Will need to transfer over a million from Police/Fire backstop reserves.• Need direction on outside agencies. Humane Society handled with RFP.• Goal of cash reserves in the \$5-6 million range• Ongoing annual commitments:<ul style="list-style-type: none">- Economic Development Corporation; \$750,000- Library bonds; \$830,000; 2016- Event Center bonds: \$570,000; 2025- Law Enforcement Center bonds; \$855,000; 2018 |
| 6:45 – 7:00 | 3. Timetable and budget process. <ul style="list-style-type: none">• Concentration heavily on the General Fund which operates the City's functions. Enterprise Funds function as business entities, receive no tax monies. Any rate changes must be approved by council.• Departments submit 2008 projections and new budget requests mid-May.• Departmental conferences with City Administrator/Finance Director, end of May.• Council involvement and various actions, June into September. (Screen) |
| 7:00 -7:15 | 4. Council input. |
| 7:15 – 7:30 | Break |
| 7:30 – 8:00 | 5. State Fair Presentation |
| 8:00 – 9:00 | 6. 2008/09 Goals Development <ul style="list-style-type: none">• What constitutes a City Council Goal?• City Councilmember suggestions for goals to research and consider for 2008/09 City Council Goals. |

Public Safety

Seek and secure funding for the development of the Fire Training Facility	No funding was budgeted in the 2007-08 fiscal year for the construction of the facility or the development of a business plan. The business plan is needed to determine the feasibility and scope of the project in order to identify potential participants and funding sources.
Complete construction on Fire Station #1	Fire station one is complete and brought into service October.
Complete construction of Police/Sheriff Law Enforcement Center	Substantial completion on the facility in January 2008. Operations were transferred to the new center on January 21, 2008. Punch list items still need to be corrected and outside work to be completed before final completion of the project.
Secure funding and begin upgrade of Emergency Communication Center	Preliminary schedule for Communications Center renovation has been set for Feb-Apr. Radio equipment has been ordered and console workstations are in the RFP process. All radio and workstation expenses are funded by a grant and managed and funded through Hall County.

Economic Development

Assist in creating and retaining quality jobs through LB 840 program	Administration and various departments continue to meet with EDC and potential companies as requested.
Assist CRA in identifying and creating new business redevelopment projects	CRA area 6 and 7 were approved by council. TIF projects can be considered in both of these areas.

Infrastructure

Support infrastructure for sustained housing/commercial development	Utl - Completed 5-yr major overhaul of PGS, expanded 115/13.8 Substations E and F, 3-yr term contract for coal transport from Wyo. Coal fields to PGS, natural gas supply contract for CTs, Water Main Dist 455 (Park-view Subdivision), design and award WMD 453T (helicopter base at the airport), Water infrastructure for new Subdivisions – La Rue, Meadowlark 4 th , Westwood Park 10 th , Westwood Park 10 th , Woodland Park 6 th , CNH fire line. Line construction – completed relocation of circuits for the Capital Ave. widening project, rebuilt 3-phase line along BNRR, east of Gunbarrel Rd., and on S. Locust from Fonner to Phoenix. Underground service installed at new Subdivisions – Copper Creek Estates, Pleasant View, Sun Valley, Summerfield Estates 7 th , Air Guard Helicopter base. PW – Sanitary sewer project numbers were assigned in January through March 2008. One (1) sanitary sewer project was completed. Concrete paving project numbers were assigned in January through March 2008. Two (2) paving projects were completed.
Begin incremental implementation of the Railroad Corridor Study	CRA funding for the project is secured. The City can begin the proposal process and get horns and other improvements installed in the UPRR corridor from Broadwell Avenue through Oak Street. PW - An inter-local agreement with the CRA was approved at the March 11, 2008 council meeting. An RFP was issued for consulting engineering services and 3 proposals were received. An agreement for professional services will be brought to council for approval in May.
Prepare a master plan for infrastructure development south of Grand Island	Utl - Completed area transmission/substation study. CRA - Area 7 includes the new industrial park property. TIF from development in this area could be used for infrastructure extensions. PW – The project to complete the concrete paving of the additional 2 lanes on Locust Street is in the 1 & 6 year Street Improvement Program for calendar year 2009. The sanitary sewer comprehensive plan update is currently being updated.

Government Efficiency

Seek inter local partnerships that eliminates duplication and promotes efficiency	The Hall County Highway Department will be using the city's snow pile site as a storage site for asphalt millings from their 2008 asphalt resurfacing program. The city and county will be entering into an agreement for the asphalt resurfacing project on Shady Bend Road from Bismark to US Highway 30. Bldg- Grand Island, Hastings, and Kearney are proposing to establish a tri-city plumbing test and establish times and test sites within the three jurisdictions.
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Complete a comprehensive City Code review and update	This will be an ongoing process for some time. The chapter by chapter review slowed down due to several factors this year. PW- The Solid Waste Superintendent is reviewing the city code on backyard composting and roll off containers that are placed in the streets. Bldg- Revision of the city sign code to provide up to date regulations and address restrictions requested for limited billboards on Locust street & address new technology. Grand Island, Hastings & Kearney have adopted consistent plumbing codes. Complete review and adoption of the 2006 Uniform Mechanical Code, adoption of the 2006 international Building and Residential code.
Develop a budget with no increase in the property tax levy	Council approved the budget August 28 with no increase in the tax levy.
Develop criteria for outside agency funding	

Quality of Life

Complete construction of the Library expansion project	After the Grand Opening ceremony on October 14 th , library services have returned to normal as the project started to wind down. The certificate of final completion for the design/build contract was issued in December 2007 and the final bill (which is outside the contract) will be paid in January 2008.
Construct a children's play area at Island Oasis	The design plan of the children's play area is complete. Approved funding through the budget process will be necessary to complete this goal.
Continue to support development of the Heartland Public Shooting Park	The development of all rifle and pistol ranges continue, all ranges are operational. The camp ground design is complete and construction of the first phase has begun.
Update Parks and Recreation master plan	An updated master plan is contingent upon approved funding through the budget process.
Start construction of Aerated Static Pile facility	The project to build an Aerated Static Pile composting system at the WWTP was placed on-hold at the August 14 th city council meeting.
Implement the Community Appearance Plan	The PRT has demolished/resolved 9 problem properties. Only 1 property was resolved using municipal funds. The legal department and CSO's have met quarterly to foster a greater understanding of polices and procedures. The CAP web page construction will begin shortly and citizen request software is under review.

Public Health

Secure funding and begin construction of the Household Hazardous Waste facility	Notification was given by the Environmental Trust that funding for the facility was denied in 2007 for lack of interlocals and collaboration with Keep Nebraska Beautiful state master plan. A 2nd construction grant request will be submitted with suggested changes from the ET in Sept. 2008 and a 5 yr operating grant will be made to the DEQ in Feb 09. Currently in process of obtaining interlocals, working with KNB, and in constant communication with ET and DEQ for a successful second grant request.
Continue to aggressively address environmental issues and advocate for citizens	PW- Regular communications are occurring with JBS Swift officials to ensure that the Swift plant does not overload the city's WWTP. Swift is building a additional 25 million gallon anaerobic pre-treatment lagoon adjacent to the existing 9 million lagoon. Fall back plans are being implemented to ensure the WWTP can adjust to any swings in Swift's loadings till the new lagoon is operational in July or August 2008. The Utilities and Public Works Departments continue to assist and cooperate with the consultant working with the UPRR on a contamination plume along Seedling Mile near US Hwy 30 and on to the east. Bldg- Continue to monitor the progress of the State of Nebraska Department of Environmental Quality on revisions to On-Site Waste Water Systems.
Develop language for smoking restrictions to be considered to be placed on the ballot	Language was submitted to administration which mirrored the language that the State was considering in 2007. It was put on hold pending to watch what the State would do. Legislation will be introduced during the 2008 legislature with more favorable language.

TAX RATE ANALYSIS

Sales Tax

Annual Sales Tax Relief Required By Passage of the 1/2% Sales Tax Initiative

Budget Year	Total Sales Tax Revenue	1/2% Sales Tax Revenue	Sales Tax Devoted to Property Tax Relief
2003-04	\$ 8,060,445		
2004-05	\$ 11,677,487	\$ 3,445,409	\$ 1,722,705
2005-06	\$ 12,743,184	\$ 4,247,728	\$ 2,123,864
2006-07	\$ 13,010,632	\$ 4,336,877	\$ 2,168,439
2007-08	\$ 13,725,000	\$ 4,575,000	\$ 2,287,500
Total Sales Tax Relief Required by 1/2% Sales Tax Passage			\$ 8,302,507

Property Tax

Actual Property Tax Relief

Property Tax Revenue at 0.37	Actual Property Tax Revenue at 0.25 & 0.23	Actual Property Tax Relief
\$ 6,599,570	\$ 6,599,570	
\$ 6,997,110	\$ 4,708,181	\$ 2,288,929
\$ 7,695,795	\$ 5,178,308	\$ 2,517,486
\$ 8,125,624	\$ 5,212,065	\$ 2,913,559
\$ 8,232,457	\$ 5,280,591	\$ 2,951,865
Actual Total Property Tax Relief		\$ 10,671,840

Budget Year	Sales Tax Devoted to Property Tax Relief	Actual Property Tax Relief	Difference
2003-04			
2004-05	\$ 1,722,705	\$ 2,288,929	\$ (566,225)
2005-06	\$ 2,123,864	\$ 2,517,486	\$ (393,622)
2006-07	\$ 2,168,439	\$ 2,913,559	\$ (745,120)
2007-08	\$ 2,287,500	\$ 2,951,865	\$ (664,365)
Additional Property Tax Relief = Property Tax Revenue Loss			\$ (2,369,333)

TAX LEVY INFORMATION

	Levy Rate	Levy Dollars	Additional Dollars From 2008 Budget	Tax on a \$100,000 Home	Incremental Tax From 2008
Valuation for 2008 = \$2,215,765,896					
2007 Levy	0.238319	\$5,212,064		\$238.32	
2008 Levy - Budgeted	0.238319	\$5,280,591		\$238.32	
Each 1 cent levy increase	0.010000	\$221,577		\$10	
At 25 cents	0.250000	\$5,539,415	\$258,824	\$250	11.68
At 26 cents	0.260000	\$5,760,991	\$480,400	\$260	21.68
At 27 cents	0.270000	\$5,760,991	\$701,977	\$270	31.68
At 28 cents	0.280000	\$6,204,145	\$923,554	\$280	41.68
At 29 cents	0.290000	\$6,425,722	\$1,145,131	\$290	51.68
At 30 cents	0.300000	\$6,647,299	\$1,366,708	\$300	61.68
By Comparison:					
Hall County	0.498000			\$497	
G. I School District	1.209950			\$1,210	

400 FUND CAPITAL PROJECTS - FIVE YEAR CAPITAL

BUILDING & CAPITAL PLANNING

	2008	2009	2010
Fiber Optic Connections	\$ 50,000	\$ 75,000	\$ -
Grand Generation Center	\$ 100,000	\$ 100,000	\$ 100,000
Fire Training Center	\$ -	\$ 50,000	\$ 1,000,000
Infrastructure Emergency Funds	\$ -	\$ 60,000	\$ 60,000
Total City Projects	\$ 150,000	\$ 285,000	\$ 1,160,000

400 FUND CAPITAL PROJECTS - FIVE YEAR CAPITAL

DRAINAGE PROJECTS

	2008	2009	2010
Moores Creek, Faidley, Edna Construction	\$ 209,000	\$ 150,000	\$ -
Northwest Drainage Project	\$ 375,000	\$ 375,000	\$ 375,000
Platte Valley indust Site, Cells to Wood River	\$ -	\$ 127,000	\$ 272,000
Line Drainage Concrete Ditch	\$ 50,000	\$ 50,000	\$ 50,000
Major Drainage Development	\$ -	\$ -	\$ 500,000
Independence Avenue Drainage	\$ -	\$ 80,000	\$ 350,000
Wasmer Detention Cell	\$ 735,000	\$ -	\$ -
Construct Drainway CCC to Wood River	\$ -	\$ 425,000	\$ -
Total Drainage Projects	\$ 1,369,000	\$ 1,207,000	\$ 1,547,000

STREET CONSTRUCTION PROJECTS

	2008	2009	2010
Hwy 30 Paving	\$ 20,000	\$ -	\$ -
Widen Faidley Ave West of Diers	\$ -	\$ 1,250,000	\$ -
Stolley Park Rd Widening-Locust to Events Cntr-Design/ROW	\$ -	\$ 150,000	\$ -
Stolley Park Rd Widening-Locust to Events Cntr-Construction	\$ -	\$ -	\$ 1,200,000
Replace Wood River Bridge @ Blaine	\$ -	\$ 45,000	\$ 250,000
Hike/Bike Bridge S Locust	\$ -	\$ 390,000	\$ -
Widen South End of Eddy Underpass	\$ -	\$ -	\$ 175,000
Intersection Improvements-North Road & 13th	\$ -	\$ 300,000	\$ -
Roundabout-Capital & North Road	\$ -	\$ 360,000	\$ -
Total Street Construction Projects	\$ 20,000	\$ 2,495,000	\$ 1,625,000

400 FUND CAPITAL PROJECTS - FIVE YEAR CAPITAL

BONDED STREET & SEWER PROJECTS

	2008	2009	2010
Husker Hwy Widening 1/4 east of 281 to Hwy 281	\$ -	\$ -	\$ 1,200,000
Annual Paving Program	\$ 200,000	\$ 750,000	\$ 750,000
Northwest Transportation	\$ -	\$ -	\$ 1,050,000
So Locust; Costruct 2 New Traffic Lanes	\$ -	\$ 4,188,500	\$ -
So Locust, Illum Ltg I-80 to Hwy 34	\$ -	\$ 1,000,000	\$ -
Capital Ave; Drainway to Webb Road	\$ 3,974,203	\$ -	\$ -
State/Diers Inbtersection Improvments	\$ -	\$ 390,000	\$ -
Husker Highway Widening 1/4 W Hwy 281 to Hwy 281	\$ -	\$ -	\$ 1,200,000
3rd Street Widening - Adams to Eddy	\$ -	\$ 90,000	\$ -
Realign Barr Ent & Stolley/Adams Signal	\$ -	\$ 360,000	\$ -
Realign Walnut Entr. & Custer/15th	\$ 269,644	\$ -	\$ -
Total City Projects	\$ 4,443,847	\$ 6,778,500	\$ 4,200,000

MISCELLANEOUS PUBLIC WORKS PROJECTS

	2008	2009	2010
Annual Sidewalk Projects	\$ 30,000	\$ 50,000	\$ 50,000
Install Traffic Signal Video Detection	\$ -	\$ 25,000	\$ 25,000
Misc. Traffic Signal Improvements	\$ 30,000	\$ 30,000	\$ 30,000
Signal @ HWY 281 & Wildwood	\$ -	\$ 170,000	\$ -
Signal @ HWY 281/34 @ Rae Road	\$ -	\$ 135,000	\$ -
Signal on Locust @ Event Center Entrance	\$ -	\$ 150,000	\$ -
Misc. Safety Enhancements-RR Study	\$ 150,000	\$ 150,000	\$ 150,000
Total Miscellaneous Projects	\$ 210,000	\$ 710,000	\$ 255,000

Total Public Works Projects	\$ 6,042,847	\$ 11,190,500	\$ 7,627,000
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400 FUND CAPITAL PROJECTS - FIVE YEAR CAPITAL

PARKS & RECREATION PROJECTS

	2008	2009	2010
CAPP Land Develop-Heartland Public Shooting Park	\$ 150,000	\$ 150,000	\$ 100,000
Miscellaneous Park Projects	\$ 50,000	\$ 50,000	\$ 70,000
Resurface Various Park Roadways	\$ -	\$ 40,000	\$ 40,000
Tennis Courts	\$ -	\$ 20,000	\$ -
Hiker/Biker Trails	\$ -	\$ 125,000	\$ 625,000
Aquatic Development	\$ -	\$ 1,200,000	\$ -
Soccer/baseball field development-Vets Home	\$ -	\$ 500,000	\$ 1,000,000
Ball Fields (Softball Sr. High)- Lights	\$ -	\$ 150,000	\$ -
Park Land Acquisition	\$ 75,000	\$ -	\$ 75,000
Arboretum	\$ -	\$ 100,000	\$ 100,000
L.E. Ray Development	\$ -	\$ 40,000	\$ 40,000
Stolley Park Upgrade	\$ -	\$ 100,000	\$ 100,000
Niedtfeldt Park	\$ -	\$ 100,000	\$ 50,000
Racquet Center Upgrade	\$ -	\$ 750,000	\$ 750,000
Total Parks Projects	\$ 275,000	\$ 3,325,000	\$ 2,950,000
 Total City Projects	 \$ 150,000	 \$ 285,000	 \$ 1,160,000
Total Public Works Projects	\$ 6,042,847	\$ 11,190,500	\$ 7,627,000
Total Parks Projects	\$ 275,000	\$ 3,325,000	\$ 2,950,000
	\$ 6,467,847	\$ 14,800,500	\$ 11,737,000

<u>ORGANIZATION</u>	<u>2004 FUNDED</u>	<u>2005 FUNDED</u>	<u>2006 FUNDED</u>	<u>2007 FUNDED</u>	<u>2008 REQUESTED</u>	<u>STAFF RECOMMEND</u>
Hope Harbor	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,000	\$ 4,500
Convention and Visitors Bureau	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000
Council for International Visitors	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Crisis Center	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,000	\$ 12,000
G. I. Dive and Rescue Team - Trailer	\$ 2,500	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
Retired and Senior Volunteer Program (RSVP)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Senior Citizens Industries, Inc.	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Multicultural Coalition		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fishing Derby	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Central Nebraska Ethnic Festival (Some in kind, postage, etc.)					\$ 900	\$ 900
Third City Community Clinic					\$ 1,000	0
Heartland CASA (Court Appointed Special Advocate)					\$ 5,000	0
Totals	\$ 57,000	\$ 64,500	\$ 66,500	\$ 66,500	\$ 71,000	\$ 65,400

AGENCIES WITH WORKING RELATIONSHIPS WITH CITY DEPARTMENTS

<u>ORGANIZATION</u>	<u>2004 FUNDED</u>	<u>2005 FUNDED</u>	<u>2006 FUNDED</u>	<u>2007 FUNDED</u>	<u>2008 REQUESTED</u>	<u>STAFF RECOMMEND</u>
Central Nebraska Humane Society	\$150,000	\$157,500	\$157,500	\$167,500	\$ 225,000	\$ 167,500
Central Nebraska Health Department	\$135,000	\$135,000	\$135,000	\$125,000	\$ 125,000	\$ 120,000
Clean Community Systems	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Totals	\$305,000	\$312,500	\$312,500	\$312,500	\$ 370,000	\$ 307,500
TOTAL OUTSIDE AGENCIES	\$362,000	\$377,000	\$379,000	\$379,000	\$ 441,000	\$ 372,900

David Springer

From: Wesley Nespor
Sent: Friday, June 15, 2007 10:22 AM
To: David Springer
Subject: FW: money to charities or other entities

-----Original Message-----

From: Wesley Nespor
Sent: Friday, June 15, 2007 10:16 AM
To: Dale Shotkoski
Subject: money to charities or other entities

Here are my observations regarding giving funds to outside entities:

The Nebraska Constitution prohibits lending or giving credit in aid of any individual, association, or corporation. Courts have held this to mean lending credit which is not used for a public purpose. Some guidance has been given, but it is still a case by case determination. I don't think the type of organization makes any real difference (i.e. private sector vs. non-profit) because we outsource work all the time to for-profit companies. However, **unsolicited requests** for money should be from non-profit entities because for-profit companies should go through the competitive bid/proposal process. As you know, case law has focused on whether the object of the funding is a "public purpose". The Court in *State v. Thone*, 204 Neb. 836 reiterated the general rule "each case must be decided with reference to the object sought to be accomplished and the degree and manner in which that object affects the public welfare".

Suggested guidelines

- 1 Council should prepare a written statement of the public purpose and how the entity will accomplish it. This is absolutely necessary because the Supreme Court has stated repeatedly that "it is for the Legislature (city council) to decide in the first instance what is and what is not a public purpose..." *State v. Cornell*, 53 Neb. 556.
- 2 There should be a contract with the entity setting forth the purposes/services and costs to accomplish those purposes (Humane Society for example).
- 3 There should be an annual accounting of how the funds were used. (see *Chase v County of Douglas*, 195 Neb. 838 regarding contract and accounting as measures to ensure expenditures are being used for a public purpose).
- 4 Some general guidelines to use in determining if the expenditure is for a public purpose.
 - a. Is the general public benefited or only a small group? (e.g. if funds are given to a private entity for buses, the service must be available to the entire public and not just for use by members or patrons of the entity).
 - b. If benefits redound to individuals, are those benefits only incidental to the benefits to the general public. (e.g. funds given to the chamber of commerce to "advertise the city" may benefit the members of the chamber but that is only incidental to the broader purpose of attracting tourists and industry for the benefit of the entire community).
 - c. Is real estate being purchased or improved which will house a private entity? Case law disapproves this practice specifically.
 - d. Are fixed assets being purchased or human resources acquired which will be used by the entity for other purposes? (e.g. Government funds are used to pay 100% of the costs of an employee or equipment but only part of the employee's/equipment's time is spent for the public purpose).

**Budget Preparation Schedule
2008-2009**

		Responsible
City send guidance to outside agencies	04/18/08	
Finance issues initial personnel budget worksheets	04/18/08	
Departments submit 5 year capital improvement plan	05/05/08	
Departments submit initial request for change in personnel status (FTEs)	05/02/08	
Departments submit initial operating budget request	05/12/08	
Departments submit initial current year revenue projections/budget estimates	05/12/08	
Departments submit initial current year expenditure projections/budget estimates	05/12/08	
Submission of outside Agencies requests due to Finance	05/12/08	
Preliminary Department conference with City Administrator/Finance Director	5/21 - 6/3/08	
Revenue - Departments submit individual fee recommendations	06/04/08	
Finance Department reviews, cash summaries, projection analysis	6/05 - 6/20/08	
Council adopts Fee Schedule	6/10/2008	
Study Session: Council reviews Outside Agencies and FTE's	06/17/08	
Revised personnel budgets available In Munis to departments	06/25/08	
Downtown Improvement Boards submit their budgets	06/30/08	
Council adopts Outside Agency funding	07/08/08	
Preliminary budget book to printer	07/16/08	
Preliminary budget book back from printer and distributed	07/18/08	
Public hearing on Solid Waste Agency and adoption of SWA budget	07/22/08	
Council approves Business Improvement District budgets & sets date for Board of Equalization	07/22/08	
Council sets Business Improvement District Assessments	07/22/08	
Publish notice of public hearing	7/31/2008	
Public hearing on city budget, approval of salary ordinance & presentation of CRA budget.	08/05/08	
Presentation of the Preliminary Budget, budget work session and budget approval	8/12-8/14/08	
County certifies taxable values	08/21/08	
Publish notice of public hearing on final budget	08/14/08	
Public hearing & amendment to current year budget if necessary	08/26/08	
Adopt budget & addendum #1, approve lid limit increase, including Parking District	08/26/08	
District No. 1 and CRA		
Publish notice of public hearing on tax requests and levys	9/4/2008	
Hold public hearing on city general property, Parking District #2 and CRA tax requests	09/09/08	
Establish Parking District #1 Occupation Tax request+A25	09/09/08	
Establish City general property, Parking District #2 and CRA tax requests	09/09/08	
Board of Equilization for BIDs and ordinance for assessments	09/09/08	
Submit Official Budget to State Auditor	09/21/08	
Final Budget Distribution	10/10/08	