



# **2009-10 Budget Workshop**

**November 17, 2008**

**Levy Center Linden Room**

**7:30 P.M.**



# City of Evanston Fiscal Year 2009-10 Budget Fund Preview



# Other Funds

- Capital Funds
  - Capital, TIFs, Special Assessments, Water and Sewer.
- TIF
  - Downtown II (closing in 2009-10), Washington National, Southwest, Southwest II, West Evanston, and Howard Ridge
  - Varying levels of activity – operating properly
  - Downtown II a great success
- Enterprise and Internal Service
  - Water and Sewer need review for capital and financing purposes, respectively.
  - Fleet Report given previously, and right-sizing and alternative vehicle and financing utilization also being reviewed



# Motor Fuel Tax Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	Estimated	Proposed	Increase
			<u>Actual</u>	<u>Appropriation</u>	(Decrease)
<b>Operating Revenue</b>					
State Allotment	2,100,039	2,100,000	1,909,632	2,100,000	-
Investment Earnings	82,821	55,000	25,000	55,000	-
Miscellaneous Income	975	-	-	-	-
<b>Total Revenue</b>	<b>2,183,835</b>	<b>2,155,000</b>	<b>1,934,632</b>	<b>2,155,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,617,058</b>	<b>3,122,500</b>	<b>2,739,320</b>	<b>2,152,500</b>	<b>(970,000)</b>
<b>Net Surplus (Deficit)</b>	<b>(433,224)</b>	<b>(967,500)</b>	<b>(804,688)</b>	<b>2,500</b>	<b>970,000</b>
<b>Beginning Fund Balance</b>	1,947,208		1,513,984	709,297	
<b>Ending Fund Balance</b>	1,513,984		709,297	711,797	

## Notes for Financial Summary

### Performance Report on FY Performance Report on FY 2008-2009 Major Program Objectives

The Motor Fuel Tax Fund is used for street maintenance, street resurfacing and signal upgrade projects. The funds are authorized by the Illinois Department of Transportation and are appropriated as part of the City's share of the gasoline tax. Motor Fuel



# Emergency Telephone System Board

	2007-2008	2008-2009	2008-2009 Estimated	2009-2010 Appropriation	Increase
	<u>Actual</u>	<u>Appropriation</u>	<u>Actual</u>	<u>Proposed</u>	<u>(Decrease)</u>
	864,610	808,500	810,000	775,000	(33,500)
Wireless Surcharge Revenue	356,664	265,200	350,000	350,000	84,800
Interest	94,936	25,000	25,000	25,000	-
Miscellaneous Revenue	19	-	-	-	-
<b>Total Revenue</b>	<b><u>1,316,229</u></b>	<b><u>1,098,700</u></b>	<b><u>1,185,000</u></b>	<b><u>1,150,000</u></b>	<b><u>51,300</u></b>
<b>Expenditures</b>					
Operating Expense	817,252	986,100	891,000	1,013,800	27,700
Capital Replacement	136,888	995,000	921,000	243,000	(752,000)
<b>Total Expenditures</b>	<b><u>954,140</u></b>	<b><u>1,981,100</u></b>	<b><u>1,812,000</u></b>	<b><u>1,256,800</u></b>	<b><u>(724,300)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>362,089</u></b>	<b><u>(882,400)</u></b>	<b><u>(627,000)</u></b>	<b><u>(106,800)</u></b>	<b><u>775,600</u></b>
<b>Beginning Fund Balance</b>	2,098,094		2,460,183	1,833,183	
<b>Ending Fund Balance</b>	2,460,183		1,833,183	1,726,383	
<b>Unrestricted Portion of Fund Balance</b>	2,460,183		1,833,183	1,726,383	
<b>Restricted Portion of Fund Balance</b>	-		-	-	

## Description of Major Activities

This year will include: the first step in migrating the existing Computer Aided Dispatch System (CADS) from CAD6 to the CAD400 product as well as continuing the implementation of updating computer systems in Police cars and Fire apparatus. Additionally, the back-up 9-1-1 Center located at the Emergency Operations Center (EOC) will be upgraded.

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# Special Service District # 4

	2007-2008 Actual	2008-2009 Appropriation	2008-2009 Estimated Actual	2009-2010 Proposed Appropriation	Increase (Decrease)
<b>Revenue By Source</b>					
Property Tax Revenue	436,121	445,000	445,000	328,489	(116,511)
<b>Total Revenues</b>	<b>\$436,121</b>	<b>\$445,000</b>	<b>\$445,000</b>	<b>\$328,489</b>	<b>(\$116,511)</b>

<b>Expenditures</b>					
Professional Fees (Evmark)	245,000	445,000	445,000	328,489	(116,511)
<b>Total Expenditures</b>	<b>\$245,000</b>	<b>\$445,000</b>	<b>\$445,000</b>	<b>\$328,489</b>	<b>(\$116,511)</b>

## Notes for Financial Summary

### Description of Major Activities

Special Service Area 4 was established to provide certain public services to supplement services currently or customarily provided by the City to the Territory, assist the promotion and advertisement of the Territory in order to attract businesses and consumers to the Territory, and provide any other public services to the Territory which the City may deem appropriate from time to time. Special services as they apply to SSA4 include maintenance of public improvements, including landscaping, together with any such other further services necessary to the accomplishment of the improvement. SSA4 is managed by EvMark, an Illinois not-for-profit corporation.

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# Community Development Block Grant

	2007-2008 Actual	2008-2009 Appropriation	2008-2009 Estimated Actual	2009-2010 Proposed Appropriation	Increase (Decrease)
<b>Funds Provided</b>					
Annual Entitlement	2,098,222	1,929,762	1,929,762	1,872,000	(57,762)
Funds reallocated from prior years	276,200	51,704	51,704	56,048	4,344
Program Income	182,007	92,710	92,710	124,998	32,288
<b>Total Funds Provided</b>	<b>2,556,429</b>	<b>2,074,176</b>	<b>2,074,176</b>	<b>2,053,046</b>	<b>(21,130)</b>
<b>Expenditures</b>					
CDBG Administration/Planning	291,239	329,225	329,225	330,000	775
Development Activities	1,855,190	1,744,951	1,744,951	1,723,046	(21,905)
<b>Total Expenditures</b>	<b>2,146,429</b>	<b>2,074,176</b>	<b>2,074,176</b>	<b>2,053,046</b>	<b>(21,130)</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>410,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	12,799		422,799	422,799	
<b>Ending Fund Balance</b>	422,799		422,799	422,799	
<b>Unrestricted Portion of Fund Balance</b>	-		-	-	
<b>Restricted Portion of Fund Balance</b>	422,799		422,799	422,799	

NOTE: 2009/10 CDBG entitlement funds are estimated. Congress has not appropriated CDBG for the federal fiscal year estimate is based on a 3% reduction from 2008/09, per HUD recommendation.

## Performance Report on FY 2008-2009 Major Program Objectives

Forty-three new CDBG projects totaling \$2,074,176 were implemented for FY 2008/09 in addition to CDBG funded projects/programs that continue from prior years. Staff submitted 2007/08 CAPER (Consolidated Plan Annual Performance and Evaluation Report) covering Evanston's use of CDBG, HOME and ESG funds, the Contractor-Subcontractor Report and Semi-Annual Labor Report to HUD by due dates. Staff attended HUD training on CDBG program management and on IDIS, HUD database for reporting and financial management.

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# Economic Development Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Appropriation	Estimated	Proposed	Increase
	Actual	Appropriation	Actual	Appropriation	(Decrease)
Operating Revenue:					
Hotel Tax	1,538,038	1,476,800	1,476,800	1,500,000	23,200
Amusement Tax	280,732	300,000	300,000	300,000	-
Apply Fund Balance		54,000	54,000	-	(54,000)
Investment Income	72,357	-	-	-	-
<b>Total Revenues</b>	<b>1,891,127</b>	<b>1,830,800</b>	<b>1,830,800</b>	<b>1,800,000</b>	<b>(30,800)</b>
Operating Expenditures:					
Economic Development Activities	647,236	788,000	788,000	806,400	18,400
Tax Rebate Agreement	-	-	-	500,000	500,000
Transfers to General Fund	390,000	390,000	390,000	390,000	-
Transfer to Maple Avenue Garage Fund	650,000	650,000	650,000	-	(650,000)
<b>Total Expenditures</b>	<b>1,687,236</b>	<b>1,828,000</b>	<b>1,828,000</b>	<b>1,696,400</b>	<b>(131,600)</b>
<b>Net Surplus (Deficit)</b>	<b>203,891</b>	<b>2,800</b>	<b>2,800</b>	<b>103,600</b>	<b>100,800</b>
<b>Beginning Fund Balance</b>	<b>1,294,343</b>		<b>1,498,234</b>	<b>1,501,034</b>	
<b>Ending Fund Balance</b>	<b>1,498,234</b>		<b>1,501,034</b>	<b>1,604,634</b>	

## Description of Major Activities

The Economic Development Fund provides support for many of the City's economic development initiatives as well as staff to support these activities. Many of the redevelopment efforts assisted by the City are initially supported by resources from the Economic Development Fund to finance consulting services, legal counsel, and staff support. In addition, the fund provides grants to intermediary entities, such as Evanston Inventure, the Evanston Convention and Visitors Bureau, and neighborhood business districts.





# Affordable Housing Fund

	2007-2008 Actual	2008-2009 Appropriation	2008-2009 Estimated Actual	2009-2010 Proposed Appropriation	Increase (Decrease)
<b>Revenue By Source</b>					
Interest on Investments	12,944	10,000	16,000	15,000	5,000
Demolition Taxes	90,000	90,000	50,000	60,000	(30,000)
Developer Contributions	391,000	500,000	141,000	350,000	(150,000)
Rehab Repayments		10,000	1,000	1,500	(8,500)
Misc.	115,664	1,000	1,000	5,000	4,000
<b>Total Revenues</b>	<b>401,235</b>	<b>611,000</b>	<b>209,000</b>	<b>431,500</b>	<b>(179,500)</b>

<b>Expenditures</b>					
Housing - Land	79,364	128,000	86,000	120,000	(8,000)
Housing - Buildings		192,000	10,500	150,000	
Tr to General Fund - Admin/salaries		24,000	24,000	24,000	-
Miscellaneous		1,000	70,000	112,000	111,000
<b>Total Expenditures</b>	<b>79,364</b>	<b>345,000</b>	<b>190,500</b>	<b>406,000</b>	<b>61,000</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>321,871</b>	<b>266,000</b>	<b>18,500</b>	<b>25,500</b>	<b>(240,500)</b>
<b>Beginning Fund Balance</b>	1,688,431		2,010,302	2,028,802	
<b>Ending Fund Balance</b>	2,010,302		2,028,802	2,054,302	
<b>Unrestricted Portion of Fund Balance</b>	-		-	-	
<b>Restricted Portion of Fund Balance</b>	2,010,302		2,028,802	2,054,302	

**NOTE: Mayor's Special Housing Fund has been consolidated into Affordable Housing Fund  
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# Washington National TIF Fund

	2007-08	2008-09	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
Revenues:					<u>(Decrease)</u>
Net Property Tax Increment	2,344,800	3,406,527	3,406,527	4,689,000	1,282,473
Interest Income	232,859	100,000	200,000	200,000	100,000
<b>Total Revenue</b>	<b>2,577,659</b>	<b>3,506,527</b>	<b>3,606,527</b>	<b>4,889,000</b>	<b>1,382,473</b>
Expenditures:					
Series 1997 (refunded by 1999) Principal	220,000	285,000	285,000	285,000	-
Series 1997 (refunded by 1999) Interest	160,878	149,328	149,328	149,328	-
Other Operating Expense	719	50,000	50,000	50,000	-
Paying Agent Fees on G.O. Bonds on GO Bo	-	120,000	120,000	120,000	-
Transfer to Sherman Garage	515,565	5,300,000	5,300,000	2,600,050	(2,699,950)
Transfer to General Fund	144,800	151,866	151,866	151,866	-
<b>Total Expenditures</b>	<b>1,041,962</b>	<b>6,056,194</b>	<b>6,056,194</b>	<b>3,356,244</b>	<b>(2,699,950)</b>
<b>Net Surplus (Deficit)</b>	<b>1,535,697</b>	<b>(2,549,667)</b>	<b>(2,449,667)</b>	<b>1,532,756</b>	<b>4,082,423</b>
<b>Beginning Fund Balance</b>	4,273,766		5,809,463	3,359,796	
<b>Ending Fund Balance</b>	5,809,463		3,359,796	4,892,552	
<b>Unrestricted Portion of Fund Balance</b>	(0)		(0)	(0)	
<b>Restricted Portion of Fund Balance</b>	5,809,463		3,359,796	4,892,552	

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# SSA # 5 Fund

	2007-08	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
			<u>Actual</u>	<u>Appropriation</u>	<u>(Decrease)</u>
<b>Revenue By Source</b>					
Net Property Taxes	420,199	433,300	433,300	440,976	7,676
Interest Income	6,654	600	600	600	-
<b>Total Revenue</b>	<b>426,854</b>	<b>433,900</b>	<b>433,900</b>	<b>441,576</b>	<b>7,676</b>
<b>Expenditures</b>					
Series 2002C Bonds Principal	295,000	305,000	305,000	305,000	-
Series 2002C Bonds Interest	143,063	128,313	128,313	128,312	(1)
General Management Support	-	500	500	500	-
<b>Total Expenditures</b>	<b>438,063</b>	<b>433,813</b>	<b>433,813</b>	<b>433,812</b>	<b>(1)</b>
<b>Net Surplus (Deficit)</b>	<b>(11,209)</b>	<b>88</b>	<b>88</b>	<b>7,764</b>	<b>7,677</b>
<b>Beginning Fund Balance</b>	25,201		13,992	14,080	
<b>Ending Fund Balance</b>	13,992		14,080	21,844	
<b>Unrestricted Portion of Fund Balance</b>	13,992		14,080	21,844	
<b>Restricted Portion of Fund Balance</b>	-		-	-	

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# SW TIF II – Howard-Hartrey TIF

	2007-2008	2008-2009	2008-2009	2009-2010	Increase
	Actual	Appropriation	Estimated	Proposed	(Decrease)
<b>Revenue By Source</b>					
Net Property Tax Increment	1,157,312	1,580,750	1,580,750	1,322,000	(258,750)
Interest Income	157,313	160,000	160,000	165,000	5,000
<b>Total Revenue</b>	<b>1,314,625</b>	<b>1,740,750</b>	<b>1,740,750</b>	<b>1,487,000</b>	<b>(253,750)</b>
<b>Expenditures</b>					
1994 Bonds (refunded by 1999 bonds) Principal	60,000	65,000	65,000	65,000	-
1994 Bonds (refunded by 1999 bonds) Interest	28,205	24,905	24,905	24,905	-
1996 Bonds (refunded by 1999 bonds) Principal	415,000	440,000	440,000	440,000	-
1996 Bonds (refunded by 1999 bonds) Interest	195,115	172,913	172,913	172,912	(1)
Other Expenses	113				
Operating Transfer to General Fund	135,000	141,588	141,588	141,588	-
<b>Total Expenditures</b>	<b>833,433</b>	<b>844,406</b>	<b>844,406</b>	<b>844,405</b>	<b>(1)</b>
<b>Net Surplus (Deficit)</b>	<b>481,192</b>	<b>896,345</b>	<b>896,345</b>	<b>642,595</b>	<b>(253,750)</b>
<b>Beginning Fund Balance</b>	2,327,671		2,808,863	3,705,208	
<b>Ending Fund Balance</b>	2,808,863		3,705,208	4,347,803	
<b>Restricted Portion of Fund Balance</b>	2,808,863		3,705,208	4,347,803	
<b>Description of Major Activities</b>					

The City Council adopted the Southwest II Tax Increment Finance (TIF) District – also called the Howard-Hartrey TIF – on April 27, 1992. The TIF District consists of a 23 acre site located at 2201 West Howard Street on the southwest corner of the City. The development consists of a shopping center with several large stores. The total project cost is estimated to be \$39,266,932, of which the City provided \$7,390,000 in land acquisition and public improvement costs.



# Southwest TIF

	2007-2008	2008-2009	2008-2009	2009-2010	Increase
	Actual	Appropriation	Estimated	Proposed	(Decrease)
	Actual	Appropriation	Actual	Appropriation	(Decrease)
<b>Revenue By Source</b>					
Net Property Tax Increment	597,858	755,398	755,398	686,000	(69,398)
Interest Income	19,497	10,000	10,000	10,000	-
<b>Total Revenue</b>	<b>617,355</b>	<b>765,398</b>	<b>765,398</b>	<b>696,000</b>	<b>(69,398)</b>
<b>Expenditures</b>					
<b>Series 2003 GO Bonds (refinanced 1993)</b>					
Principal	65,000	-	-	-	-
Interest	4,631	-	-	-	-
Contribution to Other Agencies	800,000	800,000	800,000	-	(800,000)
Other Expenses	2,362	-	-	-	-
Operating Transfer to General Fund	23,000	24,122	24,122	24,122	-
<b>Total Expenditures and Transfers</b>	<b>894,993</b>	<b>824,122</b>	<b>824,122</b>	<b>24,122</b>	<b>(800,000)</b>
<b>Net Surplus (Deficit)</b>	<b>(277,638)</b>	<b>(58,724)</b>	<b>(58,724)</b>	<b>671,878</b>	<b>730,602</b>
<b>Beginning Fund Balance</b>	339,925		62,287	3,563	
<b>Ending Fund Balance</b>	62,287		3,563	675,441	
<b>Unrestricted Portion of Fund Balance</b>	(0)		(0)	(0)	
<b>Restricted Portion of Fund Balance</b>	62,287		3,563	675,441	
<b>Description of Major Activities</b>					

The City Council adopted the Southwest Tax Increment Finance District (TIF) on June 25, 1990. The TIF District consists of approximately twelve acres of contiguous land located in the area generally known as the City's southwest industrial corridor and is roughly bounded by Main Street on the north, Pitner Avenue on the east, the North Shore channel and the Main Street Shopping Plaza on the west.



# Debt Service Fund

	2007-2008	2008-2009	2008-2009	2009-2010	Increase
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>(Decrease)</u>
			<u>Actual</u>	<u>Appropriation</u>	
<b>Revenue by Source</b>					
Net Property Tax- Current	8,931,565	10,141,385	10,391,385	10,101,385	(40,000)
Net Property Tax- Prior Year	113,368	250,000	50,000	-	(250,000)
Capitalized Interest	345,843	-	-	600,000	600,000
Bond Proceeds/Premium/ Discounts	7,486	-	-	-	-
Misc Revenue	17,478				-
Interest Income	185,038	225,000	168,750	200,000	(25,000)
Transfer from Special Assessment Fund	419,215	328,944	328,944	311,606	(17,338)
Transfer from General Fund	127,400	-	-	-	-
<b>Total Revenue</b>	<b>10,147,393</b>	<b>10,945,329</b>	<b>10,939,079</b>	<b>11,212,991</b>	<b>267,662</b>
<b>Total Expenditures</b>	<b>9,996,628</b>	<b>10,644,326</b>	<b>9,512,226</b>	<b>11,478,212</b>	<b>833,886</b>
<b>Net Surplus (Deficit)</b>	<b>150,765</b>	<b>301,003</b>	<b>1,426,853</b>	<b>(265,221)</b>	<b>(566,224)</b>
<b>Beginning Fund Balance</b>	1,022,894		1,173,659	2,600,512	
<b>Ending Fund Balance</b>	1,173,659		2,600,512	2,335,291	
<b>Unrestricted Portion of Fund Balance</b>	-		(0)	0	
<b>Restricted Portion of Fund Balance</b>	1,173,659		2,600,512	2,335,291	
<b>Description of Major Activities</b>					

The property tax revenue for FY10 represents the 2008 levy which is primarily received in calendar year 2009 (FY10). The expenditures for the general obligation bonds represent debt service payments due during FY10 (3/1/09-2/28/10).



# Downtown II TIF

	2007-2008	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
			<u>Actual</u>	<u>Appropriation</u>	<u>(Decrease)</u>
<b>Revenue By Source</b>					
Net Property Tax Increment	8,257,455	10,935,956	10,100,000	9,914,000	(1,021,956)
Transfer in - Downtown II TIF Cap Proj Fund				3,500,674	3,500,674
Interest Income	373,037	120,000	120,000	120,000	-
<b>Total Revenue</b>	<b>8,630,492</b>	<b>11,055,956</b>	<b>10,220,000</b>	<b>13,534,674</b>	<b>2,478,718</b>
<b>Expenditures</b>					
Series 2000C Principal	3,400,000	3,400,000	3,400,000	-	(3,400,000)
Series 2000C Interest	106,580	102,000	102,000	-	(102,000)
Paying Agent Fees	12,154	40,000	40,000	-	(40,000)
Contribution to Other Agency	-	-	-	820,000	820,000
General Management & Support	6,481	335,000	335,000	401,040	66,040
SSA4 Contribution				71,000	71,000
Transfer Out- General Fund	325,000	325,000	325,000	325,000	-
Transfer Out- Maple Garage Fund	4,600,000	4,600,000	4,600,000	-	(4,600,000)
Transfer Out- Sherman Garage	1,872,829	1,872,829	1,872,829	11,800,000	9,927,171
<b>Total Expenditures</b>	<b>10,323,044</b>	<b>10,674,829</b>	<b>10,674,829</b>	<b>13,417,040</b>	<b>2,742,211</b>
<b>Net Surplus (Deficit)</b>	<b>(1,692,552)</b>	<b>381,127</b>	<b>(454,829)</b>	<b>117,634</b>	<b>(263,493)</b>
<b>Beginning Fund Balance</b>	2,029,747		337,195	(117,634)	
<b>Ending Fund Balance</b>	337,195		(117,634)	-	
<b>Unrestricted Portion of Fund Balance</b>	-		-	-	
<b>Restricted Portion of Fund Balance</b>	337,195		(117,634)	-	

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# Howard Ridge TIF

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>	
	<b>Actual</b>	<b>Appropriation</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Increase</b>
			<b>Actual</b>	<b>Appropriation</b>	<b>(Decrease)</b>
<b>Revenue By Source</b>					
Net Property Taxes	107,364	223,987	223,987	725,000	501,013
Interest Income	7,903	-	8,000	10,000	10,000
<b>Total Revenue</b>	<b>115,267</b>	<b>223,987</b>	<b>231,987</b>	<b>735,000</b>	<b>511,013</b>
<b>Expenditures</b>					
General Management Support	719	16,000	16,000	16,000	-
Transfer Out- General Fund	114,793	120,395	120,395	120,395	-
Transfer Out- Economic Develop.	-	-	-	-	-
Transfer Out- W/N TIF	-	-	-	-	-
<b>Total Expenditures</b>	<b>115,512</b>	<b>136,395</b>	<b>136,395</b>	<b>136,395</b>	<b>-</b>
<b>Net Surplus (Deficit)</b>	<b>(245)</b>	<b>87,592</b>	<b>95,592</b>	<b>598,605</b>	<b>511,013</b>
<b>Beginning Fund Balance</b>	160,030		159,785	255,377	
<b>Ending Fund Balance</b>	159,785		255,377	853,982	
<b>Unrestricted Portion of Fund Balance</b>	0		0	0	
<b>Balance</b>	159,785		255,377	853,982	

**Description of Major Activities**

The City Council adopted the Howard-Ridge Tax Increment Finance (TIF) District - on January 26, 2004. The TIF District is generally bounded on the north by various parcels that front Howard Street and Chicago Avenue, on the east by the City of Evanston's boundaries and the Chicago Transit Authority (CTA) Red Line, on the south by City boundaries and on the west by Ridge Avenue. The TIF District contains mixed residential uses, retail/commercial properties and institutional uses.





# West Evanston TIF

	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>	
	<b>Actual</b>	<b>Appropriation</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Increase</b>
			<b>Actual</b>	<b>Appropriation</b>	<b>(Decrease)</b>
<b>Revenues:</b>					
Net Property Taxes	39,398	265,479	265,479	300,000	34,521
Interest Income	91	-	-	5,000	5,000
<b>Total Revenue</b>	<b>39,489</b>	<b>265,479</b>	<b>265,479</b>	<b>305,000</b>	<b>39,521</b>
<b>Expenditures:</b>					
General Management Support	26,003	16,000	16,000	50,000	34,000
Transfer to General Fund	9,994	-	-	-	-
<b>Total Expenditures</b>	<b>35,997</b>	<b>16,000</b>	<b>16,000</b>	<b>50,000</b>	<b>34,000</b>
<b>Net Surplus (Deficit)</b>	<b>3,492</b>	<b>249,479</b>	<b>249,479</b>	<b>255,000</b>	<b>5,521</b>
<b>Beginning Fund Balance</b>	6,550		10,042	259,521	
<b>Ending Fund Balance</b>	10,042		259,521	514,521	
<b>Unrestricted Portion of Fund Balance</b>	-		-	255,000	
<b>Restricted Portion of Fund Balance</b>	10,042		259,521	259,521	
<b>Description of Major Activities</b>					

The City Council adopted the West Evanston Tax Increment Finance (TIF) District - on September 2005. The TIF District is generally bounded on the north by Emerson Street and by various parcel that front Church Street, on the east by parcels that front Florence Avenue and Dodge Avenue, on the south by Dempster Street properties that front Dempsters Street and Greenleaf Street and on the west by the City of Evanston's border, properties that front Hartrey Avenue and the property that fronts the west side of Dodge Avenue. The TIF District contains mixed residential uses, retail, commercial and industrial and institutional uses.



# Capital Improvements Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
			<u>Actual</u>	<u>Appropriation</u>	<u>(Decrease)</u>
<b>Revenue By Source</b>					
Bond Proceeds	14,444,980	10,000,000	9,550,000	10,271,016	271,016
Interfund Transfers In	1,825,000				-
Grants	535,000	840,000	840,000	1,778,000	938,000
Private Contributions	567,698	200,000	200,000	450,000	250,000
Miscellaneous	503,711	250,000	250,000	-	(250,000)
Interest Income	867,191	-	500,000	500,000	500,000
<b>Total Revenue</b>	<b>18,743,580</b>	<b>11,290,000</b>	<b>11,340,000</b>	<b>12,999,016</b>	<b>1,709,016</b>
<b>Expenditures</b>					
Capital Outlay	14,893,052	10,990,000	9,070,308	14,625,054	3,635,054
Interfund Transfers Out	2,000,000	300,000	300,000	300,000	-
<b>Total Expenditures</b>	<b>16,893,052</b>	<b>11,290,000</b>	<b>9,370,308</b>	<b>14,925,054</b>	<b>3,635,054</b>
<b>Net Surplus (Deficit)</b>	<b>1,850,528</b>	<b>-</b>	<b>1,969,692</b>	<b>(1,926,038)</b>	<b>(1,926,038)</b>
<b>Beginning Fund Balance</b>	12,062,038		13,912,566	15,882,258	
<b>Ending Fund Balance</b>	13,912,566		15,882,258	13,956,220	
<b>Unrestricted Portion of Fund Balance</b>	-		-	-	
<b>Restricted Portion of Fund Balance</b>	13,912,566		15,882,258	13,956,220	
<b>Description of Major Activities</b>					
This Fund accounts for all capital outlay expenditures not included in another Fund as outlined in the detailed CIP plan.					
Does not include encumbered amounts against previously adopted CIP plans.					



# Sherman Plaza Garage Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Appropriation	Estimated Actual	Proposed Appropriation	Increase (Decrease)
<b>Operating Revenue</b>					
Garage	1,479,310	1,590,000	1,590,000	1,882,000	292,000
Transfer from Downtown II	1,872,828	1,872,829	1,872,829	11,800,000	9,927,171
Transfer from Washington Nat'l TIF District	500,000	5,300,000	5,300,000	2,600,050	(2,699,950)
Developer Contribution	432,258	-	-	-	-
Interest Income	138,671	100,000	100,000	135,000	35,000
Miscellaneous Income	290,343	7,000	7,000	40,000	33,000
<b>Total Revenue</b>	<b>4,713,410</b>	<b>8,869,829</b>	<b>8,869,829</b>	<b>16,457,050</b>	<b>7,587,221</b>
<b>Operating Expense</b>					
Sherman Plaza Garage Activities	1,308,016	1,516,000	1,516,000	1,548,470	32,470
Transfer to Washington National TIF	-	-	-	-	-
Transfer to General Fund	42,000	42,000	42,000	42,000	-
Debt Service	1,896,672	6,150,250	6,150,250	13,643,950	7,493,700
Reserve (Depreciation)	1,023,172	1,050,000	1,050,000	1,050,000	-
<b>Total Expenditures</b>	<b>4,269,860</b>	<b>8,758,250</b>	<b>8,758,250</b>	<b>16,284,420</b>	<b>7,526,170</b>
<b>Net Surplus (Deficit)</b>	<b>443,550</b>	<b>111,579</b>	<b>111,579</b>	<b>172,630</b>	<b>61,051</b>
<b>Beginning Fund Balance</b>	(362,865)		80,685	192,264	
<b>Ending Fund Balance</b>	80,685		192,264	364,894	
<b>Unrestricted Portion of Fund Balance</b>	4,355,641		4,467,219	4,639,849	
<b>Restricted Portion of Fund Balance</b>	(4,274,955)		(4,274,955)	(4,274,955)	

## Description of Major Activities

Central Parking Systems (CPS) operates the facility along with the Church Street and Maple Avenue garages under a single contract. CPS provides security services under subcontract. Maintenance activities are shared by CPS (within the general garage facility) and the Sherman Plaza property management firm for the shared common areas.



# Maple Avenue Garage Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Appropriation	Estimated	Proposed	Increase
<b>Operating Revenue</b>	<b>Actual</b>	<b>Appropriation</b>	<b>Actual</b>	<b>Appropriation</b>	<b>(Decrease)</b>
Garage	1,429,700	1,378,000	1,378,000	1,385,000	7,000
Transfer from Economic Development	650,000	650,000	650,000	-	(650,000)
Transfer from Downtown II	4,600,000	4,600,000	4,600,000	-	(4,600,000)
Interest Income	227,709	50,000	50,000	50,000	-
Miscellaneous Income	495,286	7,500	7,500	7,500	-
<b>Total Revenue</b>	<b>7,402,695</b>	<b>6,685,500</b>	<b>6,685,500</b>	<b>1,442,500</b>	<b>(5,243,000)</b>
<b>Operating Expense</b>					
Maple Garage Activities	1,290,718	1,232,000	1,232,000	1,194,800	(37,200)
Tax Rebate Agreement	425,917	500,000	500,000	-	(500,000)
Transfer to General Fund	43,000	-	-	-	-
Debt Service	262,833	4,120,000	4,120,000	-	(4,120,000)
Reserve (Depreciation)	702,971	690,000	690,000	247,700	(442,300)
<b>Total Expenditures</b>	<b>2,725,439</b>	<b>6,542,000</b>	<b>6,542,000</b>	<b>1,442,500</b>	<b>(5,099,500)</b>
<b>Net Surplus (Deficit)</b>	<b>4,677,256</b>	<b>143,500</b>	<b>143,500</b>	<b>-</b>	<b>(143,500)</b>
<b>Beginning Fund Balance</b>	19,969,480		24,646,736	24,790,236	
<b>Ending Fund Balance</b>	24,646,736		24,790,236	24,790,236	
<b>Unrestricted Portion of Fund Balance</b>	5,954,550		6,098,050	6,098,050	
<b>Restricted Portion of Fund Balance</b>	18,692,186		18,692,186	18,692,186	

## Description of Major Activities

The daily cashing and operations of the 1,400-space Maple Avenue Self Park is performed by CPS who runs all three downtown garages for the city. They oversees the daily use of the garage and collect all revenues. A security guard services subcontractor will provide personnel to patrol the building 24 hours every day. General cleaning and janitorial services are performed by an operations/management contractor or subcontractor.



# Parking Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
			<u>Actual</u>	<u>Appropriation</u>	<u>(Decrease)</u>
<b>Operating Revenue</b>					
Streets and lot meters	2,177,862	2,925,000	2,925,000	2,700,000	(225,000)
Space rentals	284,009	340,000	340,000	340,000	-
Church Street Self Park	598,761	755,800	755,800	780,000	24,200
Interest Income	94,759	75,000	75,000	70,000	(5,000)
Miscellaneous Revenues	23,134	11,500	11,500	11,500	-
<b>Total Revenue</b>	<b><u>3,178,525</u></b>	<b><u>4,107,300</u></b>	<b><u>4,107,300</u></b>	<b><u>3,901,500</u></b>	<b><u>(205,800)</u></b>
<b>Operating Expenses</b>					
7005 - Parking System Management	700,787	579,300	579,300	661,200	81,900
7015 - Parking Lots and Meters	866,182	977,600	977,600	1,004,400	26,800
7025 - Church Street Self Park	633,752	600,000	600,000	607,100	7,100
7030 - Parking Fund Bonds	74,209	165,700	165,700	170,700	5,000
7035 - Church Street Debt Service	128,075	673,000	673,000	668,100	(4,900)
7050 - Parking Fund Transfers	517,200	777,500	777,500	777,500	-
<b>Total Expenditures</b>	<b><u>2,920,205</u></b>	<b><u>3,773,100</u></b>	<b><u>3,773,100</u></b>	<b><u>3,889,000</u></b>	<b><u>115,900</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>258,320</u></b>	<b><u>334,200</u></b>	<b><u>334,200</u></b>	<b><u>12,500</u></b>	<b><u>(321,700)</u></b>
<b>Beginning Fund Balance</b>	7,735,763		7,994,083	8,328,283	
<b>Ending Fund Balance</b>	7,994,083		8,328,283	8,340,783	
<b>Unrestricted Portion of Fund Balance</b>	1,484,233		1,818,433	1,830,933	
<b>Restricted Portion of Fund Balance</b>	6,509,850		6,509,850	6,509,850	

Preliminary Budget Preview 11/17/08



# Water Fund

	<u>2007-2008</u> <u>Estimated</u> <u>Actual</u>	<u>2008-2009</u> <u>Appropriation</u> <u>Approved</u>	<u>2008-2009</u> <u>Estimated</u> <u>Actual</u>	<u>2009-10</u> <u>Proposed</u> <u>Appropriation</u>	<u>Increase</u> <u>(Decrease)</u>
<b>Operating Revenues</b>					
Evanston	6,012,643	6,292,800	6,292,800	5,675,000	(617,800)
Skokie	3,158,396	3,238,800	3,238,800	2,803,000	(435,800)
Northwest Commission	3,620,878	3,794,000	3,794,000	3,377,000	(417,000)
Investment Earnings	548,393	100,000	100,000	100,000	-
Property Sales and Rentals	153,931	161,700	161,700	169,632	7,932
Phosphate Sales	31,076	30,500	30,500	33,500	3,000
Fees and Merchandise Sales	123,338	70,000	70,000	70,000	-
Fees and Outside Work	97,437	80,000	80,000	80,000	-
Debt Proceeds	-	-	-	5,806,000	5,806,000
Misc Revenue	40,924	60,000	60,000	63,000	3,000
Fund Balance Applied	-	3,414,300	3,414,300	-	(3,414,300)
<b>Total Revenue</b>	<b>13,787,015</b>	<b>17,242,100</b>	<b>17,242,100</b>	<b>18,177,132</b>	<b>935,032</b>
<b>Total Expense</b>	<b>11,361,890</b>	<b>17,242,100</b>	<b>17,242,100</b>	<b>17,757,800</b>	<b>515,700</b>
<b>Net Surplus (Deficit)</b>	<b>2,425,125</b>	<b>-</b>	<b>-</b>	<b>419,332</b>	<b>419,332</b>
<b>Beginning Fund Balance</b>	56,787,104		59,212,229	59,212,229	
<b>Ending Fund Balance</b>	59,212,229		59,212,229	59,631,561	
<b>Unrestricted Portion of Fund Balance</b>	5,822,812		5,822,812	6,242,144	
<b>Restricted Portion of Fund Balance</b>	53,389,417		53,389,417	53,389,417	

Preliminary Budget Preview 11/17/08



# Sewer Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Appropriation	Estimated	Proposed	Increase
			Actual	Appropriation	(Decrease)
<b>Operating Revenues</b>					
Operations	14,237,895	961,300	961,300	14,239,000	13,277,700
Capital Improvement Account	-	1,048,800	1,048,800	-	(1,048,800)
Debt Service	-	14,015,900	14,015,900	-	(14,015,900)
Debt Proceeds			2,450,000	-	-
Investment Earnings	277,292	150,000	150,000	150,000	-
Miscellaneous	605	24,000	24,000	25,000	1,000
Fund balance applied	-	4,451,974	-	-	(4,451,974)
<b>Total Revenue</b>	<b>14,515,792</b>	<b>20,651,974</b>	<b>18,650,000</b>	<b>14,414,000</b>	<b>(6,237,974)</b>
<b>Total Expenses</b>	<b>8,972,019</b>	<b>20,651,974</b>	<b>20,651,974</b>	<b>17,352,400</b>	<b>(3,299,574)</b>
<b>Net Surplus (Deficit)</b>	<b>5,543,773</b>	<b>-</b>	<b>(2,001,974)</b>	<b>(2,938,400)</b>	<b>(2,938,400)</b>
<b>Beginning Fund Balance</b>	87,282,617		92,826,390	90,824,416	
<b>Ending Fund Balance</b>	92,826,390		90,824,416	87,886,016	
<b>Unrestricted Portion of Fund Balance</b>	5,971,715		3,969,741	1,031,341	
<b>Restricted Portion of Fund Balance</b>	86,854,675		86,854,675	86,854,675	

## Notes for Financial Summary

Sewer Fund revenues are forecasted to be below budget for the fiscal year 2007/08. The cool wet summer resulted in substantially lower water sales to Evanston residents.



# Fleet Services Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	Actual	Appropriation	Estimated	Proposed	Increase
			Actual	Appropriation	(Decrease)
<b>Operating Revenues</b>					
General Fund	4,317,800	4,327,000	3,839,594	4,327,000	-
Parking Fund	111,800	111,800	99,206	111,800	-
Water Fund	331,200	331,200	331,200	331,200	-
Sewer Fund	258,600	258,600	258,600	258,600	-
Sale of Surplus Property	16,401	150,000	150,000	150,000	-
Damage to City Property	6,966	35,000	35,000	35,000	-
Miscellaneous Revenue	3,848			-	-
Interest Income	7,590	25,000	25,000	25,000	-
<b>Total Revenues</b>	<b>5,054,205</b>	<b>5,238,600</b>	<b>4,738,600</b>	<b>5,238,600</b>	<b>-</b>
<b>Total Expenses</b>	<b>4,951,571</b>	<b>5,359,400</b>	<b>5,159,400</b>	<b>5,928,900</b>	<b>569,500</b>
<b>Net Surplus (Deficit)</b>	<b>102,634</b>	<b>(120,800)</b>	<b>(420,800)</b>	<b>(690,300)</b>	<b>(569,500)</b>
<b>Beginning Fund Balance</b>	1,494,249		1,596,883	1,176,083	
<b>Ending Fund Balance</b>	1,596,883		1,176,083	485,783	
<b>Unrestricted Portion of Fund Balance</b>	1,596,883		1,176,083	485,783	
<b>Restricted Portion of Fund Balance</b>	-		-	-	

The vehicle replacement plan was updated to reflect current needs and reduced budget capacity. All programmed vehicle replacements are to be completed prior to January of 2009. Snowplows were sandblasted and repainted as needed prior to December 2009.





# Insurance Fund

	2007-2008	2008-2009	2008-2009 Estimated	2009-2010 Proposed	Increase (Decrease)
	<u>Actual</u>	<u>Appropriation</u>	<u>Actual</u>	<u>Appropriation</u>	
<b>Revenue By Source</b>					
Charges for Services - General Fund	1,900,000	1,800,000	1,800,000	1,900,000	100,000
Miscellaneous	11,078	-	-	-	-
Investment Income	243,166	200,000	200,000	250,000	50,000
Transfer In -Water	2,000,000	85,000	85,000	85,000	-
<b>Total Revenues</b>	<b><u>4,154,244</u></b>	<b><u>2,085,000</u></b>	<b><u>2,085,000</u></b>	<b><u>2,235,000</u></b>	<b><u>150,000</u></b>
<b>Total Expenses</b>	<b><u>3,957,372</u></b>	<b><u>3,555,000</u></b>	<b><u>3,350,000</u></b>	<b><u>2,720,000</u></b>	<b><u>(835,000)</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>196,873</u></b>	<b><u>(1,470,000)</u></b>	<b><u>(1,265,000)</u></b>	<b><u>(485,000)</u></b>	<b><u>985,000</u></b>
					Insurance
<b>Beginning Fund Balance</b>	(617,573)		(420,700)	(1,685,700)	
<b>Ending Fund Balance</b>	(420,700)		(1,685,700)	(2,170,700)	
<b>Unrestricted Portion of Fund Balance</b>	(0)		(0)	(0)	
<b>Restricted Portion of Fund Balance</b>	(420,700)		(1,685,700)	(2,170,700)	

The City maintains excess liability coverage for general tort matters. The City's self-insured retention is \$2,000,000. The City also maintains insurance in the areas of property, inland marine, and paramedic. Claims are recorded when a determinable loss has been incurred, including reported losses and an estimated amount for losses incurred, but not yet reported, at year-end.



# Fire Pension Fund

	2007-08	2008-09	2008-09	2009-10	Increase
	Actual	Appropriation	Estimated	Proposed	(Decrease)
	Actual	Appropriation	Actual	Appropriation	(Decrease)
<b>Revenues:</b>					
Property Taxes	4,183,065	4,914,539	4,914,539	5,527,112	612,573
Personal Property Replacement Tax	80,000	301,000	301,000	301,000	-
Interest on Investment	1,666,420	711,000	711,000	750,000	39,000
Participants Contribution	812,472	834,000	834,000	750,000	(84,000)
Unrealized Gain	635,257	-	-	-	-
Donation to Pension Fund	50,000	-	-	-	-
Transfer from General Fund Balance to reduce CY2008 Levy	-	540,000	540,000	-	(540,000)
Transfer from General Fund Balance addition to CY2007 Levy	-	1,309,730	1,309,730	-	(1,309,730)
<b>Total Revenues</b>	<b>7,427,214</b>	<b>8,610,269</b>	<b>8,610,269</b>	<b>7,328,112</b>	<b>(1,282,157)</b>
<b>Expenditures:</b>					
Administrative Expense	260,080	175,000	175,000	175,000	-
Retirees Pensions	3,340,982	3,550,000	3,550,000	3,656,500	106,500
Widows' Pensions	795,527	803,300	803,300	827,399	24,099
Disability Pension	370,310	381,000	381,000	392,430	11,430
Quildro's	14,934	45,000	45,000	46,350	1,350
Reserve for future Pension Payment	-	3,655,969	3,655,969	2,230,433	(1,425,536)
<b>Total Expenditures</b>	<b>4,781,833</b>	<b>8,610,269</b>	<b>8,610,269</b>	<b>7,328,112</b>	<b>(1,282,157)</b>
<b>Net Surplus (Deficit)</b>	<b>2,645,381</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	43,782,756		46,428,137	46,428,137	
<b>Ending Fund Balance</b>	46,428,137		46,428,137	46,428,137	
<b>Restricted Portion of Fund Balance</b>	46,428,137		46,428,137	46,428,137	

**Notes on Financial Summary**

Property taxes above are on an accrual basis. The amount of cash from levy received in FY2009 will be from the FY2008 budget. Conversely, the amount of fund balance transferred above is on a cash basis.

This report does not include unrealized gains/losses on investments and also shows revenues equal to expenses for the year through the use of a Reserve for Future Pensions account.



# Police Pension Fund

	2007-2008	2008-2009	2008-2009	2009-2010	
	<u>Actual</u>	<u>Appropriation</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Increase</u>
			<u>Actual</u>	<u>Appropriation</u>	<u>(Decrease)</u>
<b>Revenues:</b>					
Property Taxes	4,578,604	5,962,353	5,962,353	6,730,620	768,267
Personal Property Replacement Tax	80,000	351,000	351,000	351,000	-
Interest on Investment	2,205,575	948,000	948,000	950,000	2,000
Participants Contribution	1,230,371	1,172,000	1,172,000	1,207,160	35,160
Unrealized Gain	419,826	-	-	-	-
Transfer from General Fund Balance to reduce CY2008 Levy	-	660,000	660,000	-	(660,000)
Transfer from General Fund Balance addition to CY2007 Levy	-	2,026,370	2,026,370	-	(2,026,370)
<b>Total Revenues</b>	<b>8,514,376</b>	<b>11,119,723</b>	<b>11,119,723</b>	<b>9,238,780</b>	<b>(1,880,943)</b>
<b>Expenditures:</b>					
Administrative Expense	133,737	150,000	150,000	150,000	-
Retirees Pensions	5,803,298	5,800,000	5,800,000	5,974,000	174,000
Widows' Pensions	469,366	473,000	473,000	487,190	14,190
Disability Pension	470,171	475,000	475,000	489,250	14,250
Seperation Refunds	64,234	-	-	-	-
Quildro's	14,267	15,000	15,000	15,450	450
Reserve for future Pension Payment	-	4,206,723	4,206,723	2,122,890	(2,083,833)
<b>Total Expenditures</b>	<b>6,955,073</b>	<b>11,119,723</b>	<b>11,119,723</b>	<b>9,238,780</b>	<b>(1,880,943)</b>
<b>Net Surplus (Deficit)</b>	<b>1,559,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	61,840,351	-	63,399,654	63,399,654	-
<b>Ending Fund Balance</b>	63,399,654	-	63,399,654	63,399,654	-
<b>Unrestricted Portion of Fund Balance</b>	-	-	-	-	-
<b>Restricted Portion of Fund Balance</b>	63,399,654	-	63,399,654	63,399,654	-

## Notes on Financial Summary

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# Summary

- Further Direction From Council
  - Revenue Options to be Considered.
    - Taxes, Fees, Fines.
    - PILOT (Ongoing discussion at Rules Committee).
  - Program Additions/Deletions.
  - Balanced Budget/Reserve Usage.
- Responses to Budget and CIP issues.
  - Operating programs
  - Capital and Water/Sewer programs.



# Next Steps

- Approve Capital Improvements Plan
  - Approval at future Council meeting needed to start bids on major projects such as street resurfacing.
  - Plan can be amended up to adoption of total budget.
- Complete Proposed Budget
  - Incorporate Council direction into proposed document.
  - Document distributed at end of December.
- Budget meetings
  - January 10 and 24 – Saturday Budget Workshops at Civic Center.
  - February 2, 2009 – Budget Public Hearing.
  - February 4, 2009 – Optional Budget Workshop.
  - February 9, 2009 – Budget Adoption.