



November 2009

To the Citizens of the City of Oconomowoc, Honorable Mayor, and Members of the City Council:

Attached is the proposed 2010 annual City budget. This budget maintains current service levels to residents, addresses several City strategic initiatives, and

- Maintains the City's assessed tax rate at prior year's amount of \$4.56 (per \$1,000). This means taxpayers will see a \$0 increase in the City portion of their 2009 property tax bill.
- Increases the tax levy \$191,913 or 2.4%. This is the second lowest levy increase within the past 10 years.
- Continues a significant investment in the City's street infrastructure (\$1 million).
- Includes expansion of City service for Fire Station #2 staffing.

The City is committed to keeping the assessed tax rate the same at a time when taxpayers are facing challenges due to the current economic climate. The City is also affected by the economic climate and expects decreases in revenue sources such as intergovernmental aid, building and related permit revenue, fines/forfeitures, and interest revenue. Wage and benefit costs, which account for 65% of the total 2010 general fund budget, increased for existing employees by \$276,000. This increase is greater than the total 2010 levy increase of \$192,000. In order to balance this budget \$160,000 in cuts were made in capital projects and departments made operational cuts of \$60,000. In addition the City continues to seek to diversify its' revenue sources to minimize the impact on the property tax bill.

Even with the downturn in the economy, the City continues to grow, but at a much slower rate than in past years. The City experienced a 1.3% growth in net new construction for this budget cycle. In addition, we are expecting a large attachment from the Town of Summit as of January 1, 2010. With growth comes the challenge of balancing the additional services it requires with bringing new tax base to the City. On average, the new growth the City has been experiencing in the recent past has been greater than the levy increases, resulting in the new growth paying for the increased cost of services in the City. Other than the attachment, we expect our growth to remain low for 2011 and present additional budget challenges for the next budget cycle.

The 2010 budget continues the City's commitment to improve our street infrastructure. The City has increased its' annual funding for street maintenance gradually over time from \$250,000 in 2004 to \$1 million. In 2010 we are able to maintain our \$1 million funding level for street reconstruction. The 2010 budget also includes new funding to hire three full-time firefighters at the beginning of 2010 to staff the second fire station located in the Pabst Farms area.

In summary the proposed budget balances our challenges, continues our high level of city services, and funds certain city initiatives with no increase in the assessed tax rate. This budget cycle was a struggle for all departments and we appreciate staff's commitment to the City and its' taxpayers.

Sincerely,

Diane Gard, CPA, CMA
City Administrator

Sarah Kitsemel, CPA
Finance Director

**CITY OF OCONOMOWOC
ADOPTED BUDGET SUMMARY**

GENERAL FUND SUMMARY BY CATEGORY

The 2009 adopted and 2010 proposed General Fund budgets are as follows:

REVENUES AND OTHER FINANCING SOURCES:	2009 Budget	2010 Budget	Percent Change
Taxes (other than property taxes)	\$373,705	\$441,475	
Special Assessments	21,000	20,000	
Intergovernmental Revenues	1,660,475	1,631,740	
Licenses and Permits	511,950	375,525	
Fines, Forfeits and Penalties	470,000	445,000	
Public Charges for Services	732,269	826,420	
Interfund Charges for Services	47,690	47,805	
Miscellaneous Revenues	547,745	302,740	
Total Revenues Excluding Property Taxes	\$4,364,834	\$4,090,705	-6.3%
General Property Taxes	5,898,596	6,089,009	3.2%
Other Financing Sources	897,000	1,080,000	
Fund Balance Applied	-	15,000	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$11,160,430	\$11,274,714	
EXPENDITURES:			
General City Government	\$1,577,900	\$1,321,071	
Public Safety	4,533,001	4,701,916	
Public Works	2,099,567	2,267,789	
Health and Welfare	48,359	50,698	
Library	1,085,124	1,060,881	
Parks and Recreation	1,304,926	1,355,659	
Conservation and Development	511,553	516,700	
Total Expenditures	11,160,430	11,274,714	
Other Financing Uses	-	-	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$11,160,430	\$11,274,714	1.0%

SUMMARY BY FUND

The 2010 proposed budgets for all funds combined:

	Fund Balance January 1	Total Revenues	Total Expend	Fund Balance December 31	Property Tax Contribution	
					2009 Budget	2010 Budget
General Fund	\$6,353,430	\$11,259,714	\$11,274,714	\$6,338,430	\$5,898,596	\$6,089,009
Ambulance Special Revenue Fund	742,555	705,350	614,187	833,718		
Garbage and Refuse Special Revenue Fund	10,274	1,111,500	1,106,020	15,754		
Park Land Funds	292,690	53,400	212,000	134,090		
Woodcreek Stormwater Fund	67,254	7,500	2,000	72,754		
Concert Series Fund	15,042	6,700	15,288	6,454		
Transportation Facilities Impact Fee Fund	358,378	14,000	-	372,378		
Law Enforcement Facilities Impact Fee Fund	271,757	15,000	-	286,757		
Fire & EMS Facilities Impact Fee Fund	950,184	18,000	1,200,125	(231,941)		
Park & Recreation Facilities Impact Fee Fund	74,124	39,000	-	113,124		
Community Development Authority	127,457	1,000	12,500	115,957	15,500	-
Debt Service Fund	(239,932)	1,943,958	1,942,511	(238,485)	566,298	566,298
T.I.D. #3 Capital Projects Fund	8,760,767	3,829,000	1,202,369	11,387,398		
T.I.D. #4 Capital Projects Fund	(852,743)	320,800	420,000	(951,943)		
Capital Improvements Fund	5,180,069	1,516,000	1,516,000	5,180,069	1,449,000	1,466,000
Wastewater Utility	49,258,514	-	-	49,258,514		
Water Utility	22,364,878	-	-	22,364,878		
Electric Utility	30,558,959	-	-	30,558,959		
Electric Utility	185,443	88,800	88,610	185,633		
Electric Utility	-	451,600	451,487	113		
Total All Funds	\$124,479,100	\$21,381,322	\$20,057,811	\$125,802,611	\$7,929,394	\$8,121,307
Percent Change					1.1%	2.4%

	2009	2010	\$ Change	% Change
Equalized Value Property Tax Rate	4.49	\$4.62	\$0.13	2.9%

The City's outstanding debt at December 31, 2009 is projected to be:

General Obligation Notes and Bonds	\$21,689,656
Bond Anticipation Notes	5,000,000
Mortgage Revenue Bonds	2,637,559
Total Debt	\$25,194,092

Note: This summary has been updated for the final approved budget. See the original legally required publication in the background tab of the appendix.

City of Oconomowoc 2010 Budget Table of Contents

2010 PROPOSED BUDGET

Overall Summaries

Graph - Property Tax Levy History	2
Graph - Property Tax Rate History	3
Ten Year Statistics	4
Graph - Revenues by Type	5
Significant Revenue Changes	6
Graph - Expenditures by Type	8
Wages & Benefits Summaries	9
Significant Expenditure Changes	10
Categories and Departments by Activities	12

General Fund

Fund 100 - General Fund *	13
Fund Balance Summary	15
Summary by Department	16
Revenues	18
Expenditures	20

Other Funds

Fund Balance Summary	23
Revenues	25
Expenditures	30
	32

APPENDICIES

500 - Elected Officials/Administration

Summaries	A1
Revenues	A4
Expenditures	A6
City Council	A11
Mayor	A12
City Administrator	A14
Legal	A16
Other General Government	A18
Miscellaneous Donations	A20
Transfers to Other Funds	A22

501 - Finance Department

Summaries	A24
Revenues	A27
Expenditures	A30
General Accounting	A32
Payroll/Human Resources	A35
Treasury	A36
Property Assessment	A38
Sealer Of Weights	A40

502 - City Clerk

Summaries	A42
Revenues	A44
Expenditures	A47
City Clerk	A50
Licenses And Permits	A52
Elections	A55
Codification Of Ordinances	A56

503 - Police Department

Summaries	A62
Revenues	A65
Expenditures	A68
Police Administration	A70

503 - Police Department (cont)

Police Dispatch Center	A78
Police Patrol	A80
Police Training	A82
Water Safety Patrol	A84

504 - Fire Department

Summaries	A87
Revenues	A90
Expenditures	A92
Fire Department Administration	A94
Fire Dpt Suppression-Hydrant	A96
Fire Prevention	A98
Fire Department Training	A100
Fire Department Maintenance	A102
Fire Station #2	A104
Emergency Government	A106

505 - Department of Public Works

Summaries	A108
Revenues	A111
Expenditures	A114
DPW Administration	A116
Engineering Administration	A120
Municipal Garage	A122
Machine & Equip Maintenance	A124
Gasoline Purchases	A126
Street Maintenance	A128
Bridges	A130
Curb And Gutter	A132
Street Cleaning	A134
Snow And Ice Removal	A136
Street Signs And Markings	A138
Traffic Control	A140
Street Lighting	A142
Sidewalks And Crosswalks	A144

City of Oconomowoc

Table of Contents

2010 Budget

APPENDICIES (continued)

505 - Department of Public Works (cont)

Storm Water Sewers	A150
Parking Lots	A152
Dam Maintenance	A154
Lakes	A156
City Buildings	A158
Inspections	A160
Weed Control	A162
Cemetery	A164
Animal Pound	A166

506 - Library

Summaries	A169
Revenues	A172
Expenditures	A174
	A176

507 - Parks, Recreation, and Forestry

Summaries	A183
Revenues	A186
Expenditures	A192
Recreation Administration	A196
Community Center	A198
Recreation Center	A200
Recreation Programming	A202
Fitness Programs	A204
Ballet & Social Dance	A206
Adult Sports	A208
Pee Wee Programming	A210
Youth Baseball And Softball	A212
Youth Football	A214
Waterfront	A216
Skating Rinks	A218
Special Programming	A220
Parks And Playgrounds	A222
Athletic Fields	A224
Tennis/ Basketball Courts	A226
Public Concerts	A228
Celebrations & Entertainment	A230
Tree And Brush Control	A232
Transportation For Elderly	A234
	A236

508 - Planning Department

Summaries	A239
Revenues	A242
Expenditures	A244
	A247

509 - Bureau of Economic Development

Summaries	A251
Revenues	A254
Expenditures	A256
	A259

Miscellaneous Special Revenue Funds

Fund 204 - Ambulance	A263
Fund 205 - Garbage & Refuse Collection	A267
Fund 206 - Park Land Acquisition	A275
Fund 207 - Park Land Improvement	A281
Fund 210 - Woodcreek Stormwater	A285
Fund 211 - Concert Series	A289
Fund 250 - Community Development Authority *	A293
	A297

Impact Fee Special Revenue Funds

Fund 220 - Transportation Fac Impact Fee	A301
Fund 221 - Law Enforcement Fac Impact Fee	A305
Fund 222 - Fire Prot & Emer Med Impact Fee	A309
Fund 223 - Park & Rec Facility Impact Fee	A313
	A317

Debt Service Fund

Fund 300 - Debt Service *	A321
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Capital Projects - Tax Increment Districts

Fund 403 - Capital Projects T.I.D. #3	A335
Fund 404 - Capital Projects T.I.D. #4	A341
Fund 408 - Capital Projects *	A347

Internal Service Funds

Fund 700 - Data Processing	A357
Fund 720 - Insurance	A361

Background

Original Legally Required Publication	A365
Budget Calendar	A366
Financial Policies	A367
Glossary of Budget-Related Terms	A371

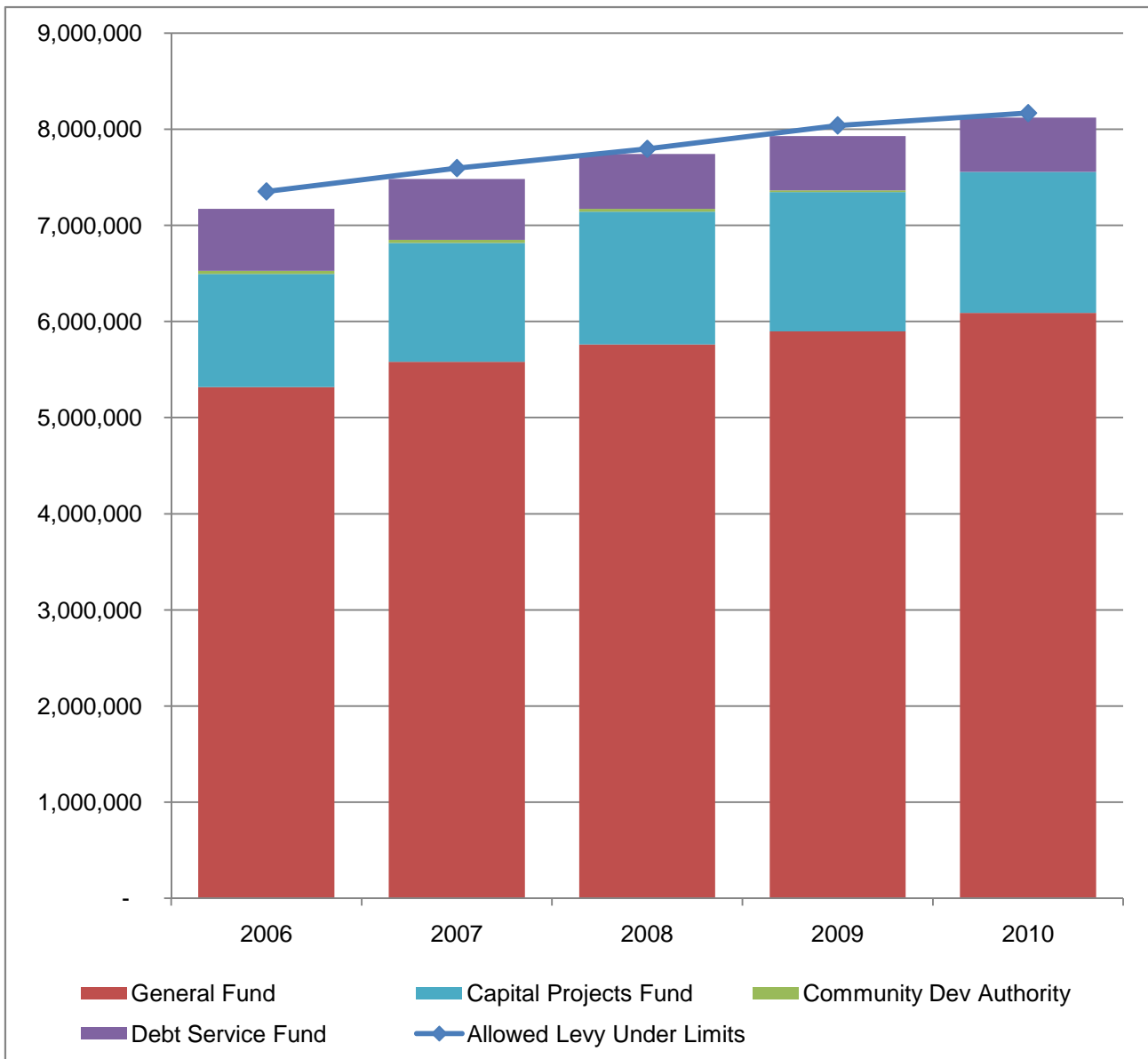
* Levy fund

City of Oconomowoc
Budget Summaries
2010 Budget

City of Oconomowoc Property Tax Levy History 2010 Budget

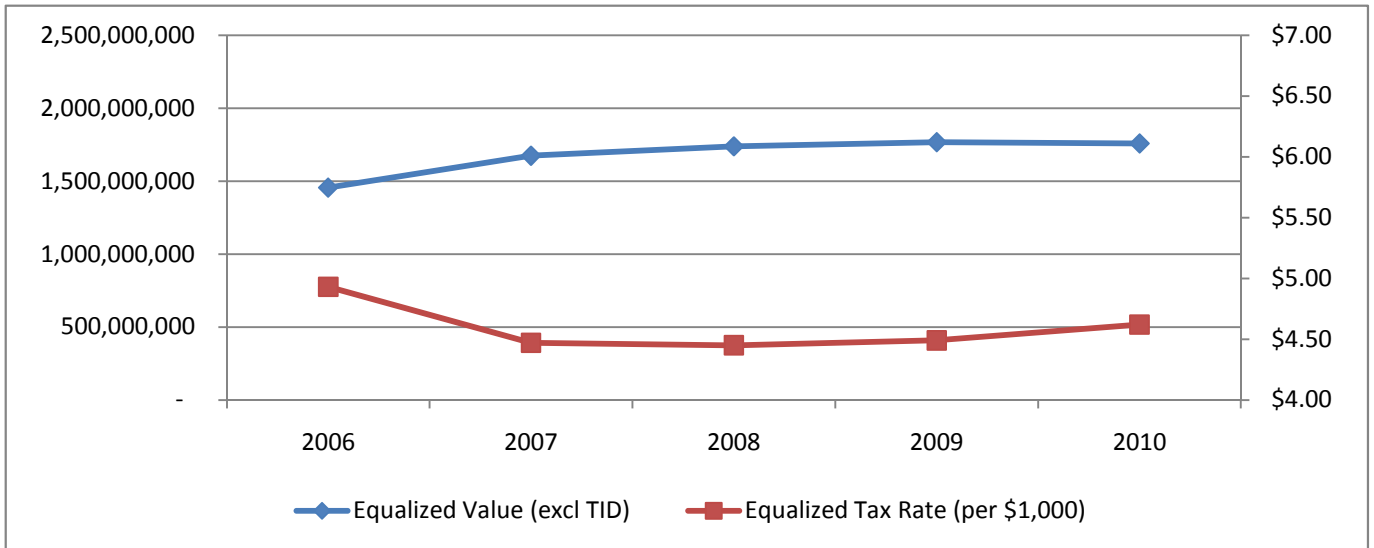
	2006	2007	2008	2009	2010
Property Tax Levy					
General Fund	5,317,617	5,580,403	5,760,091	5,898,596	6,089,009
Community Dev Authority	31,000	31,000	31,000	15,500	-
Debt Service Fund	645,433	633,404	569,038	566,298	566,298
Capital Projects Fund	1,178,000	1,237,000	1,381,500	1,449,000	1,466,000
Total Property Tax Levy	7,172,050	7,481,807	7,741,629	7,929,394	8,121,307

Levy Limit Calculation (excluding allowable carryforward)					
Net New Construction	12.3%	5.9%	4.2%	3.8%	1.3%
Minimum Levy Limit	2.0%	2.0%	3.86%	2.0%	3.0%
Actual Levy Increase	9.5%	4.3%	3.5%	2.4%	2.4%
Allowed Levy Under Limits	7,353,144	7,595,724	7,795,843	8,039,024	8,167,276



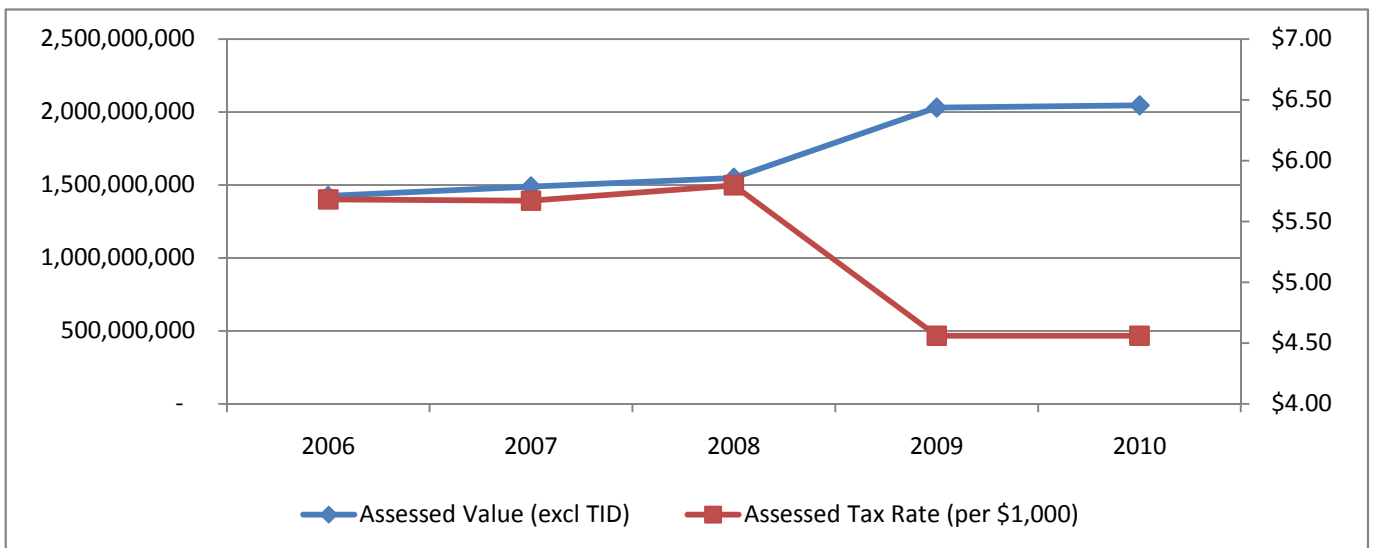
City of Oconomowoc Property Tax Rate History 2010 Budget

	2006	2007	2008	2009	2010
Equalized Value (excl TID)	1,455,635,200	1,673,906,200	1,738,067,900	1,766,233,800	1,758,058,100
Equalized Tax Rate (per \$1,000)	\$ 4.93	\$ 4.47	\$ 4.45	\$ 4.49	\$ 4.62



	2006	2007	2008	2009	2010
Assessed Value (excl TID)	1,425,468,312	1,489,151,557	1,548,288,252	2,029,463,916	2,044,826,820
Assessed Tax Rate (per \$1,000)	\$ 5.68	\$ 5.67	\$ 5.80	\$ 4.56	\$ 4.56

Taxes on an Average \$265,000 Home \$ 1,208 \$ 1,208



CITY OF OCONOMOWOC
LAST TEN FISCAL YEARS

FISCAL YEAR	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population	12,382	12,692	12,976	13,194	13,459	13,870	14,155	14,300	14,300	N/A
Equalized Property Value	897,088,000	962,032,900	1,064,002,600	1,189,692,800	1,360,161,500	1,643,352,700	1,890,419,100	2,015,197,301	2,061,037,900	2,019,391,100
Equalized Values - TID Out	780,079,000	839,345,000	1,046,188,400	1,156,219,600	1,296,171,200	1,455,635,200	1,673,906,200	1,798,067,900	1,766,233,800	1,758,058,100
% Increase	10.6%	7.6%	24.6%	10.5%	12.1%	12.3%	15.0%	3.8%	1.6%	-0.5%
Assessed Property Value	749,059,300	776,292,500	813,706,100	1,166,011,880	1,253,949,880	1,425,468,312	1,489,151,557	1,548,288,252	2,029,463,916	2,044,826,820
% of Value Assessed	83.39%	80.69%	76.48%	98.09%	92.19%	86.77%	78.81%	76.72%	98.47%	99.16%
City Property Tax Levy	\$4,525,297	\$4,868,505	\$5,749,275	\$6,062,601	\$6,550,336	\$7,172,050	\$7,481,807	\$7,741,629	\$7,929,394	\$8,121,307
% Increase in Tax Levy	10.65%	7.58%	18.09%	5.45%	8.04%	9.49%	4.32%	3.47%	2.43%	2.42%
Equalized Value Tax Rate (Per \$1,000)	\$5.80	\$5.80	\$5.50	\$5.24	\$5.05	\$4.93	\$4.47	\$4.45	\$4.49	\$4.62
% Increase(Decrease) in Tax Rate	0.00%	0.00%	-5.17%	-4.73%	-3.63%	-2.38%	-9.33%	-0.45%	0.90%	2.90%
Assessed Value Tax Rate (Per \$1,000)	\$6.95	\$7.19	\$7.19	\$5.35	\$5.48	\$5.68	\$5.67	\$5.80	\$4.56	\$4.56
% Increase(Decrease) in Tax Rate	6.76%	3.43%	0.00%	-25.57%	2.43%	3.65%	-0.18%	2.25%	-21.34%	0.00%
General Obligation Debt (at 12/31)	\$9,868,522	\$18,134,652	\$17,869,382	\$19,239,966	\$18,737,592	\$18,240,000	\$17,728,204	\$17,266,904	\$21,689,656	\$20,932,245
Legal Debt Limit (at 12/31)	\$48,101,645	\$53,200,130	\$59,484,640	\$68,008,075	\$82,167,635	\$94,520,955	\$100,759,865	\$100,969,555	\$103,051,895	\$100,969,555
% of Debt Limit Used	21%	34%	30%	28%	23%	19%	18%	17%	21%	21%

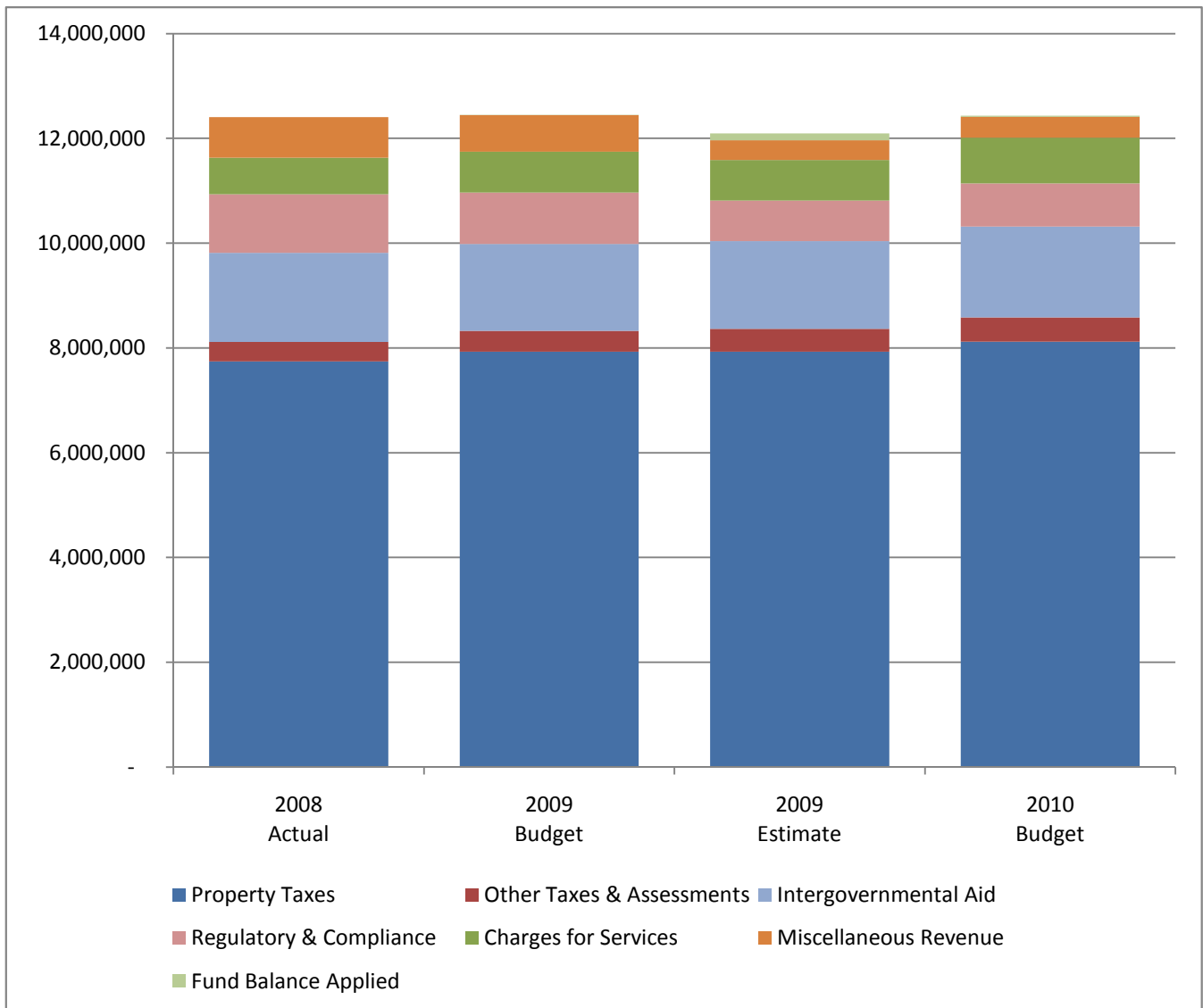
*N/A Information not available at time of printing
**City Credit Rating: Aa3 Moody's Investors Service

City of Oconomowoc

Revenues by Type - All Levy Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
Property Taxes	7,741,627	7,929,394	7,929,394	8,121,307
Other Taxes & Assessments	372,141	394,705	434,223	461,475
Intergovernmental Aid	1,700,641	1,660,475	1,673,302	1,734,632
Regulatory & Compliance	1,118,076	981,950	776,225	820,525
Charges for Services	697,512	779,959	776,692	874,225
Miscellaneous Revenue	776,752	695,181	373,367	396,139
Other Financing Sources	2,664,713	11,995,047	12,048,618	2,312,369
Fund Balance Applied	-	4,113	128,930	26,500
Total	15,071,462	24,440,824	24,140,751	14,747,172



**CITY OF OCONOMOWOC
SIGNIFICANT REVENUE CHANGES
2010 BUDGET**

The City of Oconomowoc has experienced many changes in the past year that affect the 2010 budget. Below are brief descriptions of some of the significant changes in revenues from the 2009 adopted budget.

Tax Levy

The total tax levy of \$8,121,307 will increase \$191,913 or 2.4% from the prior year. This increase is less than the City's 3% levy limit.

Explanations for certain significant changes are included below.

Equalized Tax Rate

The equalized tax rate per \$1,000 will increase from \$4.49 in 2009 to \$4.62 in 2010 (2.9%). See the "Equalized Tax Rate" graph on page 3 for the past trend.

The City's equalized value excluding TID increment (used for the calculation of the equalized value rate) decreased .46%. However, looking at the City overall, the equalized property value including TID increment decreased 2.02% from the prior year comprising of:

Category	Inc (Dec)
Economic Change – increase due to inflation	.81%
New Construction – increase due to new construction of property	1.54%
Personal Property Change – all changes in value for personal property.	.02 %
Other Change – other miscellaneous changes	(4.39%)

Taxes (Excluding Property)

Public accommodation tax is expected to increase \$100,000 based on our actual history for the past year and considering the addition of the Staybridge Suites.

Intergovernmental Aid

Shared revenue is expected to decrease the maximum 15% or \$50,735. State transportation aid is expected to increase \$39,000 and decreased aid is anticipated from FEMA for various capital purchases (\$35,150). The Local Road Improvement Program aid is given every other year (\$20,000).

Permit Revenue

With the slow-down in the economy, building and related permits are expected to decrease \$128,900. Related inspection expenses are also expected to decrease \$62,420.

Court Penalties and Fines

Court penalties and fines as well as warrant fees are expected to decrease \$15,000 and \$10,000 respectively.

Nonresident Sanitary District Fees

An annual charge is assessed to sanitary districts based on residential equivalent connections. Based on the number of new connections and the annual contractual increase, it is expected that the fees will increase \$81,250 from the 2009 adopted budget.

Investment Income

Average earnings of 1.56% are estimated on projected 2010 monthly cash balances for the year. Investment revenue is expected to decrease \$285,000 from the 2009 adopted budget.

Rent of City Buildings

Rent of City Buildings for Fire Station #2 increased to reflect the Town of Summit share of operating costs for 2010 have increased \$19,825. The offsetting operating costs are included in the Fire Station #2 budget.

Rent of City buildings is expected to decrease \$31,295 from prior year's budget. The majority of the decrease is a result of the lease for the Silver Lake Street building ending on April 1, 2009.

Utility Fund Tax Equivalent

The property tax equivalent charged to the Water and Electric utilities is expected to increase \$183,000. The amount charged is based on the value of assets in service for each of the utilities and calculated using a portion of the City's tax rate. The increase from 2009 is primarily due to the Utility's asset additions.

Fund Balance Applied

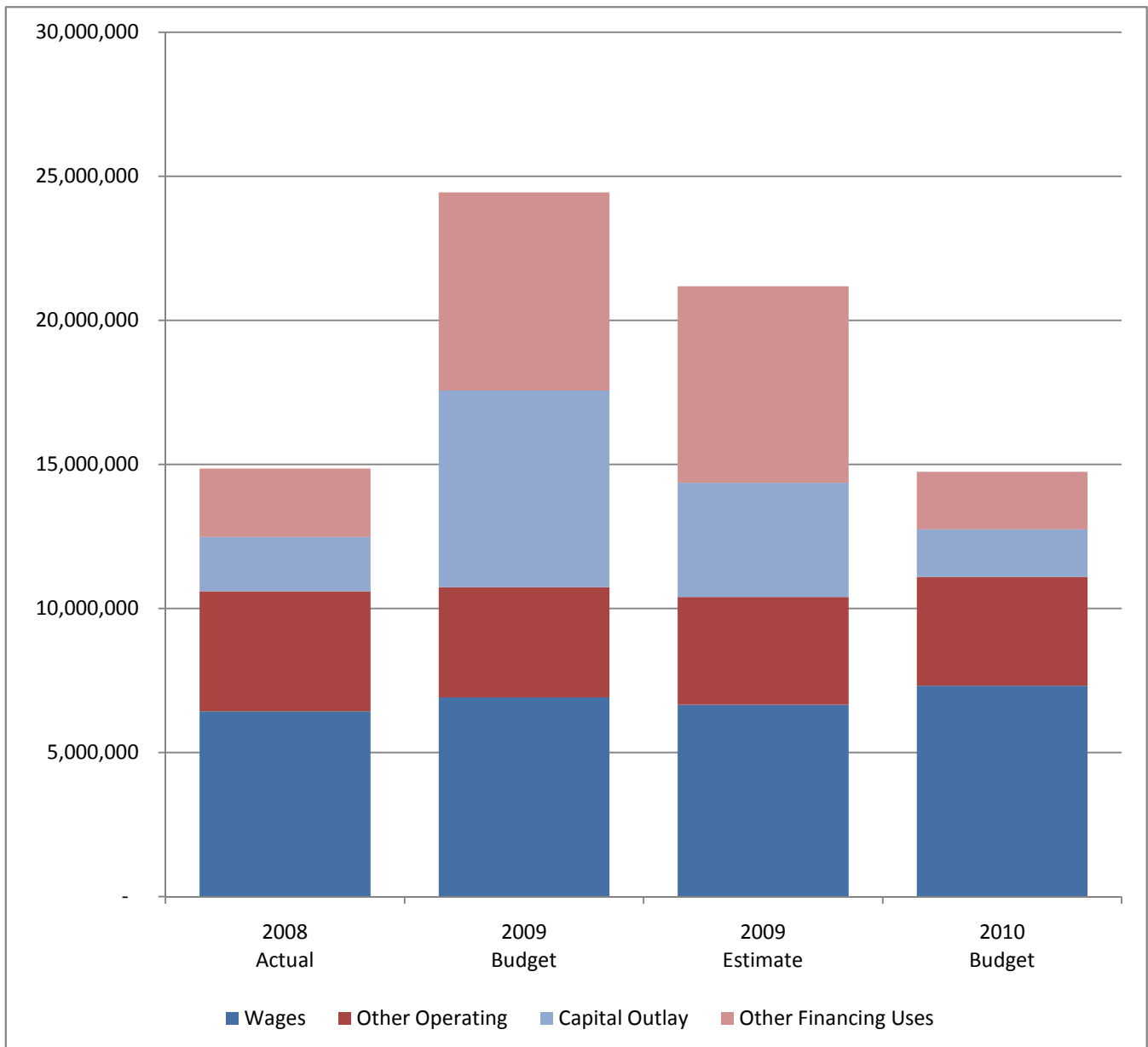
In order to maintain a constant assessed value tax rate, end of year fund balance of \$15,000 was applied to the 2010 budget.

City of Oconomowoc

Expenditures by Type - All Levy Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
Wages	6,426,013	6,912,396	6,653,057	7,322,604
Other Operating	4,172,245	3,827,684	3,743,310	3,769,410
Capital Outlay	1,876,412	6,823,600	3,967,707	1,647,200
Other Financing Uses	2,379,595	6,877,144	6,820,328	2,006,511
Total	14,854,265	24,440,824	21,184,402	14,745,725



City of Oconomowoc

Wages & Benefits Summaries

2010 Budget

City Staffing				
	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
General City				
Full-Time Employees/FTE	77.43 / 74.61	75.96 / 75.48	73.15 / 73.96	76.04 / 77.12
Part-Time Employees/FTE	274.06 / 28.79	282.50 / 25.86	303.50 / 25.22	302.50 / 24.34
Total Employees/FTE	351.49 / 103.40	358.46 / 101.34	376.65 / 99.18	378.54 / 101.46
Utilities				
Full-Time Employees/FTE	39.57 / 38.22	39.04 / 40.58	37.85 / 38.90	37.96 / 39.14
Part-Time Employees/FTE	13.94 / 5.87	8.50 / 1.26	9.50 / 1.67	9.50 / 1.67
Total Employees/FTE	53.51 / 44.09	47.54 / 41.84	47.35 / 40.57	47.46 / 40.81
Total City				
Full-Time Employees/FTE	117.00 / 112.83	115.00 / 116.06	111.00 / 112.86	114.00 / 116.26
Part-Time Employees/FTE	288.00 / 34.67	291.00 / 27.12	313.00 / 26.89	312.00 / 26.01
Total Employees/FTE	405.00 / 147.49	406.00 / 143.18	424.00 / 139.75	426.00 / 142.27

*amounts allocated by salary allocations

Wages & Benefits Assumptions				
COLA Adjustment	3.75%	3.00%	2.75%	2.90%
Health Insurance Increase	7.6%	6.5%	6.5%	10.0%
Health Insurance City Contribution	95.0%	95.0%	95.0%	92.5%
WRS Retirement Rates				
General	10.4%	10.4%	10.4%	11.0%
Elected	11.5%	11.5%	11.5%	11.9%
Police	15.5%	15.5%	15.5%	16.5%
Fire	16.2%	16.2%	16.2%	17.6%
Social Security/Medicare Rate	7.65%	7.65%	7.65%	7.65%
Workers Compensation Mod	0.85	0.83	0.83	1.31

**CITY OF OCONOMOWOC
SIGNIFICANT EXPENDITURE CHANGES
2010 BUDGET**

The City of Oconomowoc has experienced many changes in the past year that affect the 2010 budget. Below are brief descriptions of some of the significant changes in expenditures from the 2009 adopted budget.

Salaries and Benefits

This budget includes a proposed 2.9% increase in wages for most City employees totaling \$157,600 including FICA, WRS, and life insurance. Health insurance premiums for the City's Lowest Qualified Plan increased approximately 10% or \$118,000 over 2009. However these costs have been offset by a \$29,000 savings in health premiums from increased employee contributions. Wisconsin Retirement rates increased in each category ranging from .4% to 1.4% and resulted in a \$36,600 increase in the general fund. Wages and benefits for the three firefighters for the second fire station were increased from ½ year in the 2009 budget to a full year in the 2010 budget totaling \$135,040. Finally, staffing changes are proposed in the waterfront area as well as the fire department resulting in a savings of \$17,900.

Professional Services

Building inspections professional services is expected to decrease \$62,420 due to the decrease in building activity. The fees paid to the building inspector are calculated based on the building and related permit revenue. Parks and Playgrounds also has a decrease in professional services costs by \$20,880. Finally, the professional services for the planning department are expected to decrease \$10,000.

Hydrant rental paid by the Fire Department is expected to increase \$11,330 based on the Public Service Commission (PSC) rate calculation.

Data Processing

Costs recorded in the data processing fund are allocated to departments using a fee per computer. The cost per computer increased \$320. Included in the 2010 operating budget are costs for the email system (\$13,440). Fixed assets that are expected to be purchased in 2010 are the server virtualization (\$39,250), back-up server (\$9,000), and internet access and firewall (\$4,150).

Operating Supplies

The cost of road salt purchased from the State is expected to increase \$40,000 (37.7%). This increase is due to the increase in price per ton expected through the State contract.

Gasoline and Utilities

The costs related to gasoline are expected to decrease \$10,720 (6.6%). This is primarily due to a significant decrease in the price per gallon.

Total electric, water, and natural gas costs are expected to increase \$25,255 (5.7%).

Repairs and Maintenance Contracts

Included in the 2009 budget was a one-time true-up for the trunked radio system (\$16,830) that is not expected in 2010. There is also a decrease in the budget for the annual sidewalk program contract due to the recent decrease in size.

Insurance Premiums (other than health and life)

Insurance premiums are allocated to the different funds and departments. Effective January 1, 2010, the City will implement an internal service fund for risk management. The allocation to the general fund for liability, property, and automobile policies is expected to increase \$3,500. For worker's compensation insurance, the City's modification factor increased from .83 to 1.31 for 2010, thus increasing the general fund allocation \$50,000.

Grant Expenditures

Included in the economic development budget is \$28,000 for a new downtown business development grant program.

Capital Improvements

Capital improvements to be funded through the general fund is expected to decrease \$143,400. The tax levy for the capital improvement fund is expected to increase \$17,000.

Contingency

The additional \$100,000 that was added to the City's 2009 contingency balance has been removed for 2010.

Community Development Authority Levy

The Community Development Authority tax levy for 2010 will decrease \$15,500 from the prior year's adopted budget.

City of Oconomowoc

Categories & Departments for Expenditure Activities

2010 Budget

500 - Elected Officials/Administration

City Council	GG
Mayor	GG
City Administrator	GG
Legal	GG
Other General Government	GG
Miscellaneous Donations	H&W
Transfers to Other Funds	OFU

501 - Finance Department

General Accounting	GG
Payroll/Human Resources	GG
Treasury	GG
Property Assessment	GG
Risk Management	GG
Sealer Of Weights	PS

502 - City Clerk

City Clerk	GG
Licenses And Permits	GG
Elections	GG
Codification Of Ordinances	GG

503 - Police Department

Police Administration	PS
Police Dispatch Center	PS
Police Patrol	PS
Police Training	PS
Water Safety Patrol	PS

504 - Fire Department

Fire Department Administration	PS
Fire Dpt Suppression-Hydrant	PS
Fire Prevention	PS
Fire Department Training	PS
Fire Department Maintenance	PS
Fire Station #2	PS
Emergency Government	PS

505 - Department of Public Works

Engineering Administration	PW
DPW Administration	PW
Municipal Garage	PW
Machine & Equip Maintenance	PW
Gasoline Purchases	PW
Street Maintenance	PW
Bridges	PW
Curb And Gutter	PW
Street Cleaning	PW
Snow And Ice Removal	PW
Street Signs And Markings	PW
Traffic Control	PW

505 - Department of Public Works (continued)

Street Lighting	PW
Sidewalks And Crosswalks	PW
Storm Water Sewers	PW
Parking Lots	PW
Dam Maintenance	PS
Lakes	C&D
City Buildings	GG
Inspections	PS
Weed Control	C&D
Cemetery	H&W
Animal Pound	H&W

506 - Library

Lib

507 - Parks, Recreation, and Forestry

Recreation Administration	P&R
Community Center	P&R
Recreation Center	P&R
Recreation Programming	P&R
Fitness Programs	P&R
Ballet & Social Dance	P&R
Adult Sports	P&R
Pee Wee Programming	P&R
Youth Baseball And Softball	P&R
Youth Football	P&R
Waterfront	P&R
Skating Rinks	P&R
Special Programming	P&R
Parks And Playgrounds	P&R
Athletic Fields	P&R
Tennis/ Basketball Courts	P&R
Public Concerts	P&R
Celebrations & Entertainment	P&R
Tree And Brush Control	PW
Transportation For Elderly	H&W

508 - Planning Department

C&D

509 - Bureau of Economic Development

Tourism & Economic Development	C&D
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Category Key

General City Government	GG
Public Safety	PS
Public Works	PW
Health and Welfare	H&W
Library	Lib
Parks and Recreation	P&R
Conservation and Development	C&D
Other Financing Use	OFU

GENERAL FUND

Fund 100

City of Oconomowoc General Fund 2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 100 - General Fund					
Beginning Fund Balance	7,265,221	6,505,392	6,362,155	6,353,422	
Revenues (excluding property tax, fund balance applied)	5,317,491	5,261,834	4,942,032	5,170,705	18
Property Tax	5,760,089	5,898,596	5,898,596	6,089,009	18
Expenditures	11,980,646	11,160,430	10,849,361	11,274,714	20
Decrease/(Increase) in Fund Balance	903,066	-	8,733	15,000	
Ending Fund Balance	6,362,155	6,505,392	6,353,422	6,338,422	
Components of Fund Balance Change					
Application of Undesignated Fund Balance to Budget	527,000	-	-	15,000	
Budget Carryovers	352,783	-	128,930	-	
Operational Deficit/(Surplus)	(424,717)	-	(120,197)	-	
Use of Designated Fund Balance	448,000	-	-	-	
Decrease/(Increase) in Fund Balance	903,066	-	8,733	15,000	

City of Oconomowoc

General Fund - By Department

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Dept 500 - Elected Officials/Administration					A1
Revenues (excluding property tax, fund balance applied)	1,791,615	1,840,435	1,955,000	2,088,620	A6
Property Tax	5,760,089	5,898,596	5,898,596	6,089,009	A6
Fund Balance Applied	-	-	-	15,000	A6
Expenditures	1,473,577	688,094	633,125	391,760	A11
Net Cost/(Revenue) of Department (excluding property taxes)	(318,038)	(1,152,341)	(1,321,875)	(1,711,860)	
Dept 501 - Finance Department					A27
Revenues (excluding property tax, fund balance applied)	310,422	451,540	135,284	167,540	A32
Fund Balance Applied	-	-	10,500	-	A32
Expenditures	482,375	421,811	408,297	446,628	A35
Net Cost/(Revenue) of Department (excluding property taxes)	171,953	(29,729)	262,513	279,088	
Dept 502 - City Clerk					A47
Revenues (excluding property tax, fund balance applied)	56,681	69,325	70,093	69,700	A52
Expenditures	232,024	243,487	229,850	248,403	A55
Net Cost/(Revenue) of Department (excluding property taxes)	175,343	174,162	159,757	178,703	
Dept 503 - Police Department					A65
Revenues (excluding property tax, fund balance applied)	458,531	538,440	479,484	520,405	A70
Fund Balance Applied	-	-	6,296	-	A70
Expenditures	2,851,499	3,011,724	2,962,940	3,140,092	A75
Net Cost/(Revenue) of Department (excluding property taxes)	2,392,968	2,473,284	2,477,160	2,619,687	
Dept 504 - Fire Department					A87
Revenues (excluding property tax, fund balance applied)	240,488	287,600	300,745	279,075	A92
Fund Balance Applied	-	-	10,838	-	A92
Expenditures	1,192,488	1,345,238	1,397,779	1,448,315	A94
Net Cost/(Revenue) of Department (excluding property taxes)	952,000	1,057,638	1,086,196	1,169,240	
Dept 505 - Department of Public Works					A111

Revenues (excluding property tax, fund balance applied)	1,570,545	1,191,445	1,075,836	1,101,945	A116
Fund Balance Applied	-	-	38,891	-	A116
Expenditures	2,812,466	2,523,734	2,368,813	2,605,804	A120
Net Cost/(Revenue) of Department (excluding property taxes)	1,241,921	1,332,289	1,254,086	1,503,859	
Dept 506 - Library					
Revenues (excluding property tax, fund balance applied)	354,051	364,800	361,346	368,800	A174
Expenditures	1,128,150	1,085,124	1,029,017	1,060,881	A176
Net Cost/(Revenue) of Department (excluding property taxes)	774,099	720,324	667,671	692,081	
Dept 507 - Parks, Recreation, and Forestry					
Revenues (excluding property tax, fund balance applied)	321,649	340,594	357,814	347,365	A192
Fund Balance Applied	-	-	23,368	-	A192
Expenditures	1,380,102	1,403,691	1,455,076	1,478,314	A196
Net Cost/(Revenue) of Department (excluding property taxes)	1,058,453	1,063,097	1,073,894	1,130,949	
Dept 508 - Planning Department					
Revenues (excluding property tax, fund balance applied)	18,464	25,000	19,025	21,800	A244
Fund Balance Applied	-	-	12,037	-	A244
Expenditures	176,177	213,746	191,854	213,896	A247
Net Cost/(Revenue) of Department (excluding property taxes)	157,713	188,746	160,792	192,096	
Dept 509 - Bureau of Economic Development					
Revenues (excluding property tax, fund balance applied)	195,045	152,655	187,405	205,455	A256
Fund Balance Applied	-	-	27,000	-	A256
Expenditures	251,788	223,781	172,610	240,621	A259
Net Cost/(Revenue) of Department (excluding property taxes)	56,743	71,126	(41,795)	35,166	

Note: See appendix for additional details by account number.

**CITY OF OCONOMOWOC
GENERAL FUND REVENUES**

401 – Taxes (includes \$6,089,009 of property taxes)

402 – Special Assessments

403 – Intergovernmental Revenues

404 – Licenses and Permits

405 – Penalties and Fines

406 – Public Charges for Services

407 – Interfund Charges for Services

408 – Miscellaneous Revenues

410 – Other Financing Sources

410 – Fund Balance Applied

Note: See appendices for revenues by department.

City of Oconomowoc General Fund 2010 Budget

	2008 Actual	2009 Adopted	5/31/09 Actual	2009 Estimate	2010 Proposed	%
	Change					
<u>Revenues</u>						
Taxes	6,120,615	6,272,301	4,180,698	6,307,819	6,530,484	4.1%
Special Assessments	11,615	21,000	19,493	25,000	20,000	-4.8%
Intergovernmental Revenues	1,680,641	1,660,475	1,146,732	1,673,302	1,631,740	-1.7%
Licenses and Permits	710,637	511,950	280,105	374,225	375,525	-26.6%
Fines, Forfeits and Penalties	407,439	470,000	273,581	402,000	445,000	-5.3%
Public Charges for Services	657,547	732,269	553,740	728,761	826,420	12.9%
Interfund Charges for Services	39,965	47,690	28,709	47,931	47,805	0.2%
Miscellaneous Revenues	584,878	547,745	269,958	308,070	302,740	-44.7%
Subtotal Operating Revenues	10,213,337	10,263,430	6,753,016	9,867,108	10,179,714	-0.8%
Other Financing Sources	864,243	897,000	649,013	973,520	1,080,000	20.4%
Fund Balance Applied	-	-	-	128,930	15,000	100.0%
Total Revenues	11,077,580	11,160,430	7,402,029	10,969,558	11,274,714	1.0%

**CITY OF OCONOMOWOC
GENERAL FUND EXPENDITURES**

- 100 – Wages and Benefits
- 200 – Purchased Services
- 300 – Operating Supplies and Expense
- 400 – Building Materials
- 500 – Fixed Charges
- 700 – Contributions, Grants and Others
- 800 – Capital Outlay
- 900 – Other Financing Uses

Note: See appendices for detailed expenditures by department.

City of Oconomowoc General Fund 2010 Budget

	2008 Actual	2009 Adopted	5/31/09 Actual	2009 Estimate	2010 Proposed	%
<u>Expenditures</u>						
Wages and Benefits	6,426,013	6,912,396	4,309,967	6,653,057	7,322,604	5.9%
Purchased Services	2,372,308	2,086,630	1,331,616	2,050,103	1,958,425	-6.1%
Operating Supplies and Expense	1,385,361	1,337,509	720,507	1,260,152	1,316,910	-1.5%
Building Materials	129,927	106,920	136,313	169,930	113,875	6.5%
Fixed Charges	205,301	224,375	125,978	196,925	280,000	24.8%
Contributions, Grants & Others	75,848	54,000	30,884	63,700	87,700	62.4%
Capital Outlay	400,743	274,600	195,641	283,494	131,200	-52.2%
Other Financing Uses	985,145	164,000	8,867	172,000	64,000	-61.0%
	<u>11,980,646</u>	<u>11,160,430</u>	<u>6,859,773</u>	<u>10,849,361</u>	<u>11,274,714</u>	<u>1.0%</u>

OTHER GOVERNMENTAL FUNDS

Miscellaneous Special Revenue Funds

Impact Fee Special Revenue Funds

Debt Service Fund

Capital Projects Funds

Internal Service Funds

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 204 - Ambulance					A267
Beginning Fund Balance	634,265	743,853	695,178	742,556	
Revenues (excluding fund balance applied)	724,837	708,950	712,400	705,350	A268
Expenditures	663,924	665,085	665,022	614,187	A270
Net Cost/(Revenue)	<u>(60,913)</u>	<u>(43,865)</u>	<u>(47,378)</u>	<u>(91,163)</u>	
Ending Fund Balance	<u>695,178</u>	<u>787,718</u>	<u>742,556</u>	<u>833,719</u>	
Fund 205 - Garbage & Refuse Collection					A275
Beginning Fund Balance	57,773	42,619	32,487	10,275	
Revenues (excluding fund balance applied)	931,823	991,750	983,398	1,111,500	A276
Expenditures	957,109	1,005,573	1,005,610	1,106,020	A278
Net Cost/(Revenue)	<u>25,286</u>	<u>13,823</u>	<u>22,212</u>	<u>(5,480)</u>	
Ending Fund Balance	<u>32,487</u>	<u>28,796</u>	<u>10,275</u>	<u>15,755</u>	
Fund 206 - Park Land Acquisition					A281
Beginning Fund Balance	109,165	112,665	111,880	65,080	
Revenues (excluding fund balance applied)	2,715	1,800	700	700	A282
Expenditures	-	114,465	47,500	15,000	A282
Net Cost/(Revenue)	<u>(2,715)</u>	<u>112,665</u>	<u>46,800</u>	<u>14,300</u>	
Ending Fund Balance	<u>111,880</u>	<u>-</u>	<u>65,080</u>	<u>50,780</u>	
Fund 207 - Park Land Improvement					A285
Beginning Fund Balance	466,480	469,200	444,627	227,610	
Revenues (excluding fund balance applied)	142,917	8,000	2,733	52,700	A286
Expenditures	164,770	250,000	219,750	197,000	A286
Net Cost/(Revenue)	<u>21,853</u>	<u>242,000</u>	<u>217,017</u>	<u>144,300</u>	
Ending Fund Balance	<u>444,627</u>	<u>227,200</u>	<u>227,610</u>	<u>83,310</u>	

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 210 - Woodcreek Stormwater					A289
Beginning Fund Balance	52,477	60,777	60,954	67,254	
Revenues (excluding fund balance applied)	8,477	8,500	7,500	7,500	A290
Expenditures	-	1,700	1,200	2,000	A290
Net Cost/(Revenue)	(8,477)	(6,800)	(6,300)	(5,500)	
Ending Fund Balance	60,954	67,577	67,254	72,754	
Fund 211 - Concert Series					A293
Beginning Fund Balance	18,749	19,561	23,863	15,041	
Revenues (excluding fund balance applied)	10,043	12,700	6,507	6,700	A294
Expenditures	4,929	15,538	15,329	15,288	A294
Net Cost/(Revenue)	(5,114)	2,838	8,822	8,588	
Ending Fund Balance	23,863	16,723	15,041	6,453	
Fund 220 - Transportation Fac Impact Fee					A305
Beginning Fund Balance	268,008	345,008	339,377	358,377	
Revenues (excluding fund balance applied)	71,369	49,000	19,000	14,000	A306
Expenditures	-	-	-	-	A306
Net Cost/(Revenue)	(71,369)	(49,000)	(19,000)	(14,000)	
Ending Fund Balance	339,377	394,008	358,377	372,377	
Fund 221 - Law Enforcement Fac Impact Fee					A309
Beginning Fund Balance	204,243	259,243	255,057	271,757	
Revenues (excluding fund balance applied)	50,814	37,000	16,700	15,000	A310
Expenditures	-	-	-	-	A310
Net Cost/(Revenue)	(50,814)	(37,000)	(16,700)	(15,000)	
Ending Fund Balance	255,057	296,243	271,757	286,757	

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 222 - Fire Prot & Emer Med Impact Fee					A313
Beginning Fund Balance	215,359	272,859	224,309	950,184	
Revenues (excluding fund balance applied)	52,688	35,000	2,026,000	18,000	A314
Expenditures	43,738	500,000	1,300,125	1,200,125	A314
Net Cost/(Revenue)	(8,950)	465,000	(725,875)	1,182,125	
Ending Fund Balance	224,309	(192,141)	950,184	(231,941)	
Fund 223 - Park & Rec Facility Impact Fee					A317
Beginning Fund Balance	26,905	56,805	51,824	74,124	
Revenues (excluding fund balance applied)	24,919	24,000	22,300	39,000	A318
Expenditures	-	-	-	-	A318
Net Cost/(Revenue)	(24,919)	(24,000)	(22,300)	(39,000)	
Ending Fund Balance	51,824	80,805	74,124	113,124	
Fund 250 - Community Development Authority					A297
Beginning Fund Balance	83,213	116,963	113,507	127,457	
Revenues (excluding fund balance applied)	2,794	2,750	950	1,000	A298
Property Tax	31,000	15,500	15,500	-	A298
Expenditures	3,500	18,250	2,500	12,500	A298
Net Cost/(Revenue) (excluding property taxes)	(30,294)	-	(13,950)	11,500	
Ending Fund Balance	113,507	116,963	127,457	115,957	

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 300 - Debt Service					A325
Beginning Fund Balance	(307,107)	(270,796)	(265,569)	(192,234)	
Revenues (excluding fund balance applied)	866,950	6,142,733	6,107,667	1,377,660	A326
Property Tax	569,038	566,298	566,298	566,298	A326
Expenditures	1,394,450	6,713,144	6,648,328	1,942,511	A328
Net Cost/(Revenue) (excluding property taxes)	(41,538)	4,113	(25,637)	(1,447)	
Reduction of Interfund Payable	-	(47,698)	(47,698)	(49,959)	
Net Adjustment to Fund Balance	(41,538)	(43,585)	(73,335)	(51,406)	
Ending Fund Balance	(265,569)	(227,211)	(192,234)	(140,828)	
Fund 403 - Capital Projects T.I.D. #3					A335
Beginning Fund Balance	6,587,473	5,441,193	8,117,736	8,760,766	
Revenues (excluding fund balance applied)	3,967,714	4,254,000	4,349,111	3,829,000	A336
Expenditures	2,437,451	1,121,047	3,706,081	1,202,369	A338
Net Cost/(Revenue)	(1,530,263)	(3,132,953)	(643,030)	(2,626,631)	
Ending Fund Balance	8,117,736	8,574,146	8,760,766	11,387,397	
Fund 404 - Capital Projects T.I.D. #4					A341
Beginning Fund Balance	518,881	(1,224,125)	(527,026)	(852,747)	
Revenues (excluding fund balance applied)	389,292	6,751,500	5,309,216	320,800	A342
Expenditures	1,435,199	5,327,300	5,634,937	420,000	A344
Net Cost/(Revenue)	1,045,907	(1,424,200)	325,721	99,200	
Ending Fund Balance	(527,026)	200,075	(852,747)	(951,947)	

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Budget	2009 Estimate	2010 Budget	Page #
Fund 408 - Capital Projects					A347
Beginning Fund Balance	1,335,074	707,368	2,383,505	5,180,070	
Revenues (excluding fund balance applied)	1,142,600	5,100,000	5,031,778	50,000	A348
Property Tax	1,381,500	1,449,000	1,449,000	1,466,000	A348
Expenditures	1,475,669	6,549,000	3,684,213	1,516,000	A350
Net Cost/(Revenue) (excluding property taxes)	(1,048,431)	-	(2,796,565)	-	
Ending Fund Balance	2,383,505	707,368	5,180,070	5,180,070	
Fund 700 - Data Processing					A357
Beginning Fund Balance	190,543	190,693	193,922	185,443	
Revenues (excluding fund balance applied)	61,266	69,000	66,188	88,800	A358
Expenditures	57,887	68,830	74,667	88,610	A358
Net Cost/(Revenue)	(3,379)	(170)	8,479	(190)	
Ending Fund Balance	193,922	190,863	185,443	185,633	
Fund 720 - Risk Management					A361
Beginning Fund Balance	-	-	-	-	
Revenues (excluding fund balance applied)	-	-	-	451,600	A362
Expenditures	-	-	-	451,487	A362
Net Cost/(Revenue)	-	-	-	(113)	
Ending Fund Balance	-	-	-	113	

**CITY OF OCONOMOWOC
OTHER GOVERNMENTAL FUND REVENUES**

401 – Taxes (includes \$2,032,298 of property taxes)

402 – Special Assessments

403 – Intergovernmental Revenues

404 – Licenses and Permits

405 – Penalties and Fines

406 – Public Charges for Services

407 – Interfund Charges for Services

408 – Miscellaneous Revenues

410 – Other Financing Sources

Note: See appendices for revenues by fund.

**City of Oconomowoc
Other Governmental Funds
2010 Budget**

	2008 Actual	2009 Adopted	5/31/09 Actual	2009 Estimate	2010 Proposed	% Change
<u>Revenues</u>						
Taxes	6,081,326	6,303,798	2,746,815	6,592,356	5,953,298	-5.6%
Special Assessments	7,000	7,000	2,917	7,000	7,000	0.0%
Intergovernmental Revenues	125,594	86,500	56,847	99,220	203,192	134.9%
Fines, Forfeits and Penalties	180,615	125,000	44,357	71,000	74,000	-40.8%
Public Charges for Services	1,690,509	1,612,950	620,933	1,604,200	1,722,700	6.8%
Interfund Charges for Services	56,580	64,400	26,831	64,400	507,300	687.7%
Miscellaneous Revenues	490,662	479,786	102,781	2,172,122	245,749	-48.8%
Subtotal Operating Revenues	8,632,286	8,679,434	3,601,481	10,610,298	8,713,239	0.4%
Other Financing Sources	1,800,470	17,548,047	551,530	16,007,948	1,232,369	-93.0%
Total Revenues	10,432,756	26,227,481	4,153,011	26,618,246	9,945,608	-62.1%

**CITY OF OCONOMOWOC
OTHER GOVERNMENTAL FUND EXPENDITURES**

100 – Wages and Benefits

200 – Purchased Services

300 – Operating Supplies and Expense

500 – Fixed Charges

600 – Debt Expenditures

700 – Contributions, Grants and Others

800 – Capital Outlay

900 – Other Financing Uses

Note: See appendices for detailed expenditures by fund.

City of Oconomowoc

Other Governmental Funds

2010 Budget

	2008 Actual	2009 Adopted	5/31/09 Actual	2009 Estimate	2010 Proposed	%
						Change
<u>Expenditures</u>						
Wages and Benefits	323,724	177,216	119,302	321,108	199,459	12.6%
Purchased Services	1,729,891	1,411,150	998,835	1,888,700	1,483,415	5.1%
Operating Supplies and Expense	98,223	101,430	41,810	97,430	98,505	-2.9%
Fixed Charges	8,009	15,480	2,949	9,157	440,240	2743.9%
Debt Expenditures	1,394,969	6,535,446	1,097,742	6,535,446	1,932,552	-70.4%
Contributions, Grants & Others	302,607	290,000	51,664	280,500	240,500	-17.1%
Capital Outlay	3,965,878	7,673,465	548,434	7,789,375	2,930,000	-61.8%
Other Financing Uses	815,325	6,145,745	542,663	6,038,779	1,282,328	-79.1%
	<u>8,638,626</u>	<u>22,349,932</u>	<u>3,403,399</u>	<u>22,960,495</u>	<u>8,606,999</u>	<u>-61.5%</u>

