

**VILLAGE
OF
CALEDONIA**

2022 PROPOSED BUDGET

Distributed

10/18/21

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Village of Caledonia

Tax Levy Allocation

			2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND			9,171,422	9,410,827	9,549,365	9,702,016	9,587,215	9,876,048	10,446,886	11,171,323
DEBT SERVICE			1,406,737	1,416,000	1,577,458	1,677,274	2,044,764	2,425,432	2,400,425	2,405,748
CAPITAL PROJECTS FUND			1,037,050	1,160,640	1,259,335	1,162,742	1,223,789	1,289,100	1,617,742	1,243,985
FIRE SAFER GRANT			0	0	0	0	0	147,393	125,934	0
JOINT HEALTH			173,662	175,357	175,416	176,915	181,223	186,345	193,354	0
JOINT PARK			58,659	58,659	58,659	70,000	70,000	70,000	102,631	70,449
CEMETERY			8,000	10,000	10,000	12,500	12,500	11,000	6,000	0
PARK ENTERPRISE			50,000	63,000	63,000	70,800	75,800	66,300	117,625	77,086
	SUB - TOTAL		11,905,530	12,294,483	12,693,233	12,872,247	13,195,291	14,071,618	15,010,597	14,968,590
SEWER			562,436	556,995	555,088	556,157	557,809	559,359	555,855	556,708
WATER			820,273	643,346	346,503	341,420	345,794	354,475	97,563	0
	TOTAL		13,288,239	13,494,824	13,594,824	13,769,824	14,098,894	14,985,452	15,664,015	15,525,299
	LEVY INCREASE	\$	-	\$ 206,585	\$ 100,000	\$ 175,000	\$ 329,070	\$ 886,558	\$ 678,563	\$ (138,716)

Village of Caledonia General Fund Budget Summary

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022
Revenues	15,043,189	15,067,783	15,356,041	14,038,421	15,406,072	16,830,853
Village Board	56,913	58,762	58,762	40,246	55,810	58,729
Village Clerk	224,771	226,413	232,728	133,982	227,383	180,737
Elections	78,366	98,400	39,500	31,289	35,239	92,443
Administration	345,891	377,763	357,489	263,267	357,489	293,624
Finance	140,214	212,403	164,462	158,500	164,462	328,514
Police	3,813,589	4,092,972	4,382,198	2,888,819	4,378,598	4,507,672
Police Support	614,636	627,513	592,891	423,532	592,891	596,502
Muni Court	120,339	139,067	117,267	83,573	117,267	122,773
Fire	4,546,756	4,556,296	4,725,067	3,514,700	4,725,067	5,807,997
Building	279,017	247,007	267,468	208,857	267,468	267,495
Highway	1,927,315	2,019,875	2,078,421	1,582,506	2,078,421	2,193,624
Public Works	328,938	282,929	185,589	212,718	185,589	192,004
Facilities	140,575	181,650	182,000	106,510	182,000	171,500
Comm. Development	136,541	148,763	169,163	139,004	141,012	186,680
Professional	1,989,576	1,937,938	1,920,303	1,679,003	1,922,303	1,830,556
	14,743,436	15,207,751	15,473,308	11,466,507	15,430,999	16,830,853

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	1/1/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-00-41110	Property Taxes	9,876,048	9,876,048	10,446,886	10,446,886	10,446,886	11,171,323	724,437	7%
100-00-41210	Room Taxes	13,683	5,000	7,000	37,161	11,186	13,000	6,000	86%
100-00-42010	Special Assessments	-	-	28,000	44,164	28,000	17,191	(10,809)	-39%
100-00-43200	Grants	21,473	-	-	-	-	224,629	224,629	0%
100-00-43410	State Shared Revenue	886,402	879,572	890,566	327,151	890,556	871,494	(19,072)	-2%
100-00-43411	State Personal Property Aid	37,825	37,825	35,500	31,574	35,500	37,825	2,325	7%
100-00-43412	State Computer Aid	-	6,300	6,400	6,438	6,400	6,438	38	1%
100-00-43413	State Video Service Provider	33,606	-	-	66,694	66,694	66,694	66,694	0%
100-00-43420	Fire Dues	105,804	95,600	100,000	115,869	115,869	110,000	10,000	10%
100-00-43430	Exempt Computer Aids	6,438	-	-	-	-	-	-	0%
100-00-43510	State Grant-General Gov	23,141	54,800	7,000	13	7,000	-	(7,000)	-100%
100-00-43518	Motor Fuel Tax Refund	798	-	800	-	800	500	(300)	-38%
100-00-43521	State Reimbursement-PD	-	-	-	-	-	-	-	0%
100-00-43531	General Transp Aids	1,572,823	1,572,823	1,487,740	1,114,380	1,487,740	1,517,447	29,707	2%
100-00-43610	Payment Muni Services	-	-	-	-	-	306,947	306,947	0%
100-00-43790	Intergovernmental Rev Sharing	-	-	-	4,025	4,025	-	-	0%
100-00-44100	Liquor/Tavern License	33,327	28,000	33,098	26,996	33,098	30,000	(3,098)	-9%
100-00-44110	Business License-Other	-	250	-	-	-	-	-	0%
100-00-44120	Operator License	11,385	11,000	8,500	11,640	11,210	11,000	2,500	29%
100-00-44160	Tobacco License	-	2,200	-	100	100	-	-	0%
100-00-44170	Soda Licenses	220	320	250	235	250	230	(20)	-8%
100-00-44200	Animal Licenses	25,142	35,000	25,000	9,441	25,000	15,000	(10,000)	-40%
100-00-44210	License-Other	730	-	-	325	325	300	300	0%
100-00-44300	Building Permits	187,288	222,872	150,000	254,542	254,542	202,000	52,000	35%
100-00-44310	Engineering Permits/Fees	70,462	80,000	84,000	50,112	84,000	60,000	(24,000)	-29%
100-00-44311	Asphalt Permits	6,285	-	1,050	7,515	7,515	4,000	2,950	281%
100-00-44320	Culvert Fees	8,603	3,000	5,500	-	5,500	4,000	(1,500)	-27%
100-00-44330	Permits-Other	1,195	3,750	1,000	275	500	300	(700)	-70%
100-00-44340	Construction Permits	-	-	-	-	-	-	-	0%

Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2020	Budget 1/1/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
100-00-44350	Electrical Permits	34,192	42,000	42,000	55,669	55,669	45,000	3,000	7%
100-00-44360	Erosion Control Fees	18,416	21,000	15,000	16,184	16,184	17,000	2,000	13%
100-00-44370	Heating Permits	30,032	40,000	37,000	22,564	25,000	30,000	(7,000)	-19%
100-00-44380	Plumbing Permits	56,987	62,500	51,000	34,335	40,000	51,000	-	0%
100-00-44390	Fence Permits	8,343	6,000	6,000	4,565	6,000	6,000	-	0%
100-00-44400	Zoning Permits	85,371	75,000	60,000	46,080	60,000	60,000	-	0%
100-00-44410	Sign Permits	3,520	-	1,000	3,150	3,000	1,000	-	0%
100-00-44500	Neighborhood Planning Surcharg	29,774	50,000	25,000	37,553	38,000	38,000	13,000	52%
100-00-44900	Cable Franchise	305,132	332,000	340,000	127,327	267,000	260,000	(80,000)	-24%
100-00-45110	Muni Court Fines	215,818	393,932	330,000	311,709	267,733	385,000	55,000	17%
100-00-46100	Licensing Fees	-	-	1,000	-	-	-	(1,000)	-100%
100-00-46110	Atty/Court Costs	-	-	-	-	-	-	-	0%
100-00-46120	Miscellaneous Fees	5,355	8,100	5,000	999	5,000	-	(5,000)	-100%
100-00-46130	Plan/Street Fees	-	-	-	50	50	-	-	0%
100-00-46140	Property Rentals	16,601	15,750	15,750	11,369	15,750	15,470	(280)	-2%
100-00-46150	Special Event Fees	780	-	-	750	750	-	-	0%
100-00-46160	Tax Search Fee	30,970	28,000	28,000	24,891	28,000	28,000	-	0%
100-00-46210	Charges-PD	7,508	-	4,000	5,328	4,000	4,000	-	0%
100-00-46220	Fire Inspection Fees	41,135	39,000	40,000	-	40,000	40,000	-	0%
100-00-46230	Ambulance/EMS Fees	1,617,178	657,300	767,001	1,268,793	767,001	869,000	101,999	13%
100-00-46231	Medicare Write-offs	(780,130)	-	-	(541,516)	-	-	-	0%
100-00-46291	Charges-Other PS	801	200	-	-	-	-	-	0%
100-00-46324	Storm Sewer Charges	3,271	-	-	2,885	2,885	-	-	0%
100-00-46440	Weed and Nuisance Control	-	10,000	2,500	-	-	-	(2,500)	-100%
100-00-46900	Private Property Maintainace	9,375	-	-	3,647	1,341	-	-	0%
100-00-47491	Village Department Services	205,211	262,141	199,000	15,456	199,000	273,565	74,565	37%
100-00-48100	Interest Income	38,391	90,000	50,000	9,118	17,000	17,000	(33,000)	-66%
100-00-48110	Other Interest	4,000	4,500	4,500	-	4,500	4,500	-	0%
100-00-48120	Unrealized Gain/Loss on Invest	-	-	-	-	-	-	-	0%

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	1/1/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-00-48200	Rent	-	-	-	-	-	-	-	0%
100-00-48400	Insurance Recoveries	100,119	-	14,000	-	-	-	(14,000)	-100%
100-00-48692	Insurance Rebates	18,822	-	-	2,932	2,932	-	-	0%
100-00-48900	Miscellaneous Revenue	13,540	16,000	-	19,051	16,581	16,000	16,000	0%
100-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		15,043,189	15,067,783	15,356,041	14,038,421	15,406,072	16,830,853	1,474,812	9.6%
			-	-					

VILLAGE BOARD

The Village Board consists of seven (7) elected trustees. The trustees are elected at large and serve two year terms. Approximately half of the trustees are up for election each year. The budget covers the cost of compensation for the trustees and various miscellaneous expenses.

OFFICE	NAME	TERM EXPIRES
PRESIDENT	Jim Dobbs	April 2023
TRUSTEE 1	Tom Weatherston	April 2023
TRUSTEE 2	Dale Stillman	April 2022
TRUSTEE 3	Kevin Wanggaard	April 2023
TRUSTEE 4	Fran Martin	April 2022
TRUSTEE 5	Holly McManus	April 2023
TRUSTEE 6	Lee Wishau	April 2022

Village of Caledonia

Village Board

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-10-50100	Salaries	50,879	50,600	50,600	36,282	50,600	50,600	0	0.0%
100-10-50170	FICA	3,892	3,871	3,871	2,776	3,871	3,871	(0)	0.0%
100-10-50190	WRS	896	891	891	639	891	858	(33)	-3.7%
100-10-51320	Memberships/Dues	747	300	300	-	300	300	-	0.0%
100-10-51330	Mileage	-	100	100	-	100	100	-	0.0%
Total Salaries & Fringes:		56,413	55,762	55,762	39,697	55,762	55,729	(33)	-0.1%
100-10-64010	Notifications/Publications	-	-	-	-	-	-		
100-10-64070	Miscellaneous	500	-	-	550	-	-		
100-10-64190	Miscellaneous Expenses	-	3,000	3,000	-	48	3,000	-	0.0%
Total Operating Expenditures:		500	3,000	3,000	550	48	3,000	-	0.0%
Total Expense:		56,913	58,762	58,762	40,246	55,810	58,729	(33)	-0.1%

VILLAGE CLERK

The Village Clerk is responsible for administering elections, licensing, permits, keeper of records, responsible for village board minutes, and agendas as well as other committee and commission agendas. Administers the Board of Review, tax levy certification, posting and publications, and various day-to-day government operations.

There are two full time employees that work in the Village Clerks office. Both positions also fill in for other departments when needed and cover the front desk and switch board. The clerk's office is often the "go to" office by citizens as well as elected officials and other staff members and contracted personnel.

Village of Caledonia

Village Clerk

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-11-50100	Salaries	155,256	155,167	157,267	92,802	157,267	112,812	(44,455)	-28.3%
100-11-50110	Part Time Salaries	3,796	4,000	4,000	-	-	4,000	-	0.0%
100-11-50130	Overtime	3,423	-	1,000	1,506	2,100	1,000	-	0.0%
100-11-50170	FICA	11,860	12,176	12,418	6,951	12,418	9,013	(3,405)	-27.4%
100-11-50190	WRS	10,686	9,888	10,957	6,366	10,957	7,658	(3,299)	-30.1%
100-11-50220	Health Care	32,281	31,594	33,820	18,857	33,825	35,267	1,447	4.3%
100-11-50240	Life Insurance	285	343	586	79	586	108	(478)	-81.5%
100-11-50250	Dental Insurance	895	545	980	371	980	179	(801)	-81.8%
100-11-51300	Education/Training/Conferences	-	1,000	1,000	964	1,000	1,000	-	0.0%
100-11-51320	Memberships/Dues	85	100	100	50	100	100	-	0.0%
100-11-51330	Mileage	72	100	100	-	100	100	-	0.0%
100-11-51350	Advertising	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		218,640	214,913	222,228	127,945	219,333	171,237	(50,991)	-22.9%
100-11-61000	Professional Services	1,645	-	3,000	2,254	2,050	3,000	-	0.0%
100-11-62100	Contracted Services	-	3,000	-	63	-	-	-	0.0%
100-11-64010	Notifications/Publications	1,825	6,500	5,500	2,419	4,000	4,000	(1,500)	-27.3%
100-11-64030	Office Supplies	2,660	500	500	234	500	1,000	500	100.0%
100-11-64040	Postage & Shipping	-	1,500	1,500	1,068	1,500	1,500	-	0.0%
Total Operating Expenditures:		6,130	11,500	10,500	6,037	8,050	9,500	(1,000)	-9.5%
Total Expense:		224,771	226,413	232,728	133,982	227,383	180,737	(51,991)	-22.3%

VILLAGE CLERK - ELECTION

The Clerk's office is responsible for administering and overseeing the integrity of Elections. The budget consists of poll workers' wages, training, supplies, equipment, voting machine maintenance, ballot printing and maintaining election records.

In 2022 the Village will have four (4) scheduled Elections:

February 15th – Spring Primary (if necessary)

April 5th – Spring Election

August 9th – Partisan Primary

November 8th – General Election

Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-12-50100	Salaries	-	-	-	-	-	-	-	0
100-12-50110	Part Time Salaries	47,067	65,000	13,500	15,383	17,000	45,000	31,500	233.3%
100-12-50170	FICA	162	-	-	158	300	3,443	3,443	0.0%
100-12-50180	Unemployment	13	-	-	-	-	-	-	0.0%
100-12-50190	WRS	12.81	-	-	-	-	-	-	0.0%
100-12-51300	Education/Training/Conferences	-	-	1,000	130	-	1,000	-	0.0%
100-12-51330	Mileage	55	500	500	-	-	500	-	0.0%
	Total Salaries & Fringes:	47,310	65,500	15,000	15,671	17,300	49,943	34,943	233.0%
100-12-62100	Contracted Services	8,100	-	5,400	5,400	6,000	10,800	5,400	100.0%
100-12-62300	Equipment Rental & Maintenance	6,929	5,700	7,000	5,704	7,000	7,000	-	0.0%
100-12-64010	Notifications/Publications	6,961	5,700	3,500	2,808	2,800	7,000	3,500	100.0%
100-12-64030	Office Supplies	3,007	1,000	4,000	877	1,000	1,000	(3,000)	-75.0%
100-12-64040	Postage & Shipping	-	-	2,000	691	1,000	10,000	8,000	400.0%
100-12-64060	Copying & Printing	5,486	18,000	2,600	-	-	5,200	2,600	100.0%
100-12-64070	Work Supplies	573	500	-	139	139	500	500	0.0%
100-12-64110	Small Equipment	-	2,000	-	-	-	1,000	1,000	0.0%
	Total Operating Expenditures:	31,056	32,900	24,500	15,619	17,939	42,500	18,000	73.5%
	Total Expense:	78,366	98,400	39,500	31,289	35,239	92,443	52,943	134.0%

ADMINISTRATION

The Administration budget includes the cost of the Village Administrator and the Human Resources Manager.

The Village Administrator is responsible for the supervision of the overall operation of the Village and carries out the directive of the Village Board. The Administrator is responsible for preparing the initial annual budget and presenting it to the Village Board for review and approval. The current Administrator was appointed in June of 2021.

The Human Resources Manager is responsible for implementing and overseeing the Village's Human Resources policies and practices including employee selection, labor relations, compensation, workers' compensation, fringe benefit programs, employee health and safety, personnel.

Village of Caledonia Administration

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-13-50100	Salaries	241,456	278,230	289,382	199,406	269,382	199,860	(89,522)	0.0%
100-13-50110	Part Time Salaries	100	-	-	11,188	20,000	-	-	0.0%
100-13-50130	Overtime	234	-	-	-	-	-	-	0.0%
100-13-50170	FICA	18,079	21,285	22,138	15,842	22,138	15,289	(6,849)	0.0%
100-13-50190	WRS	9,204	8,961	13,660	8,677	13,660	12,991	(669)	-4.9%
100-13-50220	Health Care	28,923	28,779	43,539	12,591	43,539	19,581	(23,958)	-55.0%
100-13-50240	Life Insurance	165	149	499	95	499	474	(25)	-5.0%
100-13-50250	Dental Insurance	1,248	1,259	1,368	590	1,368	529	(839)	-61.3%
100-13-51100	Personnel Medical Exams	50	-	-	433	-	-	-	0.0%
100-13-51300	Education/Training/Conferences	484	1,500	1,500	1,391	1,500	1,500	-	0.0%
100-13-51320	Memberships/Dues	944	3,000	3,000	981	3,000	8,300	5,300	176.7%
100-13-51330	Mileage	85	100	100	-	100	100	-	0.0%
	Salary & Fringe allocation other funds	-	-	(50,697)	-	(50,697)	-	50,697	-100.0%
	Total Salaries & Fringes:	300,971	343,263	324,489	251,191	324,489	258,624	(65,865)	-20.3%
100-13-64010	Notifications/Publications	550	-	-	800	800	1,000	1,000	0.0%
100-13-64030	Office Supplies	7,196	6,000	6,500	4,194	6,500	6,500	-	0.0%
100-13-64040	Postage & Shipping	34,851	25,000	25,000	4,734	24,200	25,000	-	0.0%
100-13-64060	Copying & Printing	1,146	3,000	1,000	332	1,000	1,000	-	0.0%
100-13-64070	Work Supplies	1,176	500	500	2,015	500	1,500	1,000	200.0%
	Total Operating Expenditures:	44,920	34,500	33,000	12,076	33,000	35,000	2,000	6.1%
	Total Expense:	345,891	377,763	357,489	263,267	357,489	293,624	(63,865)	-17.9%

* A portion the Village Administrator's and Capital Financial Officer's wages are allocated to TIDs

FINANCE DEPARTMENT

The Finance/Treasurer area is responsible for daily financial analysis, accounts payable functions, account receivable functions, payroll function, annual budget administration, annual audit administration, banking/cash administration, investment functions, bank reconciliations, special assessments, utility district accounting, parks accounting, joint park accounting, refuse/recycling accounting, capital asset tracking, cash receipts/bank deposits, weed commissioner function, debt service administration, annual tax collection, tax settlements with Racine County, questions regarding taxes, personal property tax administration, shared preparation of tax roll and coordination/administration of Racine County provided IT function.

This office is staffed by the Finance Director, the Accounting Clerk, (2) part time Financial Technicians and an Administrative Assistant. The current Finance Director was appointed in July 2021.

The Finance Department recently implementation a new chart of account and ERP system (Civic Systems). The computer system implementation and chart of accounts redesign dramatically changed work flow and process for this department and will have village wide effects. Staff continues to work to smooth out processes and continues to train user departments.

Village of Caledonia Finance

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-14-50100	Salaries	73,479	143,318	171,509	112,431	171,509	198,608	27,099	15.8%
100-14-50110	Part Time Salaries	22,444	1,700	-	8,947	-	45,986	45,986	0.0%
100-14-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-14-50170	FICA	7,181	10,964	13,120	9,187	13,120	18,711	5,591	42.6%
100-14-50180	Unemployment	370	-	-	-	-	-	-	0.0%
100-14-50190	WRS	5,912	9,559	11,577	6,851	11,577	15,899	4,322	37.3%
100-14-50220	Health Care	11,956	30,495	9,524	12,758	9,524	18,982	9,458	99.3%
100-14-50230	Retiree Health Care	-	-	10,776	-	10,776	11,514	738	6.8%
100-14-50240	Life Insurance	147	240	672	40	672	557	(115)	-17.1%
100-14-50250	Dental Insurance	47	1,077	198	119	198	358	160	80.8%
100-14-51300	Education/Training/Conferences	130	2,400	1,500	240	1,500	1,500	-	0.0%
100-14-51320	Memberships/Dues	250	1,600	500	250	500	500	-	0.0%
100-14-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds*	-	-	(68,814)	-	(68,814)	-	68,814	-100.0%
	Total Salaries & Fringes:	121,916	201,353	150,562	150,823	150,562	312,614	162,052	107.6%
100-14-61310	Banking/Financial Charges	9,065	7,000	10,000	7,315	10,000	12,000	2,000	20.0%
100-14-64030	Office Supplies	250	800	800	160	800	800	-	0.0%
100-14-64060	Copying & Printing	6,635	150	-	-	-	-	-	0.0%
100-14-64070	Work Supplies	2,348	3,100	3,100	203	3,100	3,100	-	0.0%
	Total Operating Expenditures:	18,297	11,050	13,900	7,677	13,900	15,900	2,000	14.4%
	Total Expense:	140,214	212,403	164,462	158,500	164,462	328,514	164,052	99.8%

* A portion the Finance Director's wages are allocated to TID & Utilities

POLICE DEPARTMENT

The Village of Caledonia Police Department provides 24 hour, 7 days a week law enforcement service to our community. We are committed to our relationships with our business community, residents, and guests, and we value the partnerships we have worked so hard to create. We renewed our focus on community engagement in 2021 with some of the following activities: publishing an annual report, coordinating a community survey, participating in coffee with a cop, organizing and participating in Community Care Day, and creating and hosting a Citizens' Police Academy. We enjoy tremendous community support, and for that we are truly thankful. Our goal for 2022 is to continue along this same path with an even greater emphasis on community engagement.

For 2022, our Police Department is authorized for (36) sworn personnel and (2) civilian Police Support Specialists. (The Support Specialist are accounted for separately in the Police Support Services Budget.) Dispatch services are provided by the Racine County Communications Center. The Police Department sworn staff is comprised of a Chief, Deputy Chief, (3) Lieutenants, (5) Sergeants, (3) Detectives, (1) Task Force Officer assigned to a Federal Bureau of Investigation Task Force in Racine, (1) K9 Handler w/K9 partner, and (21) Police Officers.

Our agency size compared to our call volume, population, and our large geographical area remain a challenge for our Department.

We understand the need to be good stewards of our tax dollars. In efforts to offset costs to the Village, the police department has been very aggressive in pursuing grants for equipment and personnel. We will continue to pursue grants and outside funding in 2022.

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-30-50100	Salaries	2,509,266	2,599,332	2,755,924	1,891,224	2,755,924	2,876,834	120,910	4.4%
100-30-50130	Overtime	74,266	145,000	145,000	51,441	80,000	95,000	(50,000)	-34.5%
100-30-50140	Longevity	6,318	8,650	6,150	5,600	6,150	5,400	(750)	-12.2%
100-30-50170	FICA	190,894	196,213	223,443	146,383	233,443	227,990	4,547	2.0%
100-30-50190	WRS	324,052	349,403	367,732	245,367	367,732	357,465	(10,267)	-2.8%
100-30-50220	Health Care	481,460	526,472	525,340	364,574	525,340	583,745	58,405	11.1%
100-30-50230	Retiree Health Care	-	-	84,242	-	84,242	73,105	(11,137)	-13.2%
100-30-50240	Life Insurance	2,416	3,763	5,158	945	51,158	6,285	1,127	21.8%
100-30-50250	Dental Insurance	13,487	13,489	13,884	7,733	13,884	12,748	(1,136)	-8.2%
100-30-50280	Clothing Allowance	25,317	22,750	20,075	19,869	20,075	20,075	-	0.0%
100-30-50340	Education Benefit	-	4,600	2,750	-	2,750	3,025	275	10.0%
100-30-51100	Testing/Physicals	3,752	8,000	4,000	1,387	4,000	4,000	-	0.0%
100-30-51300	Education/Training/Conferences	17,914	20,000	22,000	6,600	18,000	20,000	(2,000)	-9.1%
100-30-51320	Memberships/Dues	1,466	800	1,500	270	1,000	1,500	-	0.0%
Total Salaries & Fringes:		3,650,607	3,898,472	4,177,198	2,741,393	4,163,698	4,287,172	109,974	2.6%
100-30-61000	Professional Services	(50)	-	-	400	400	-	-	0.0%
100-30-62100	Contracted Services	25,945	8,600	21,000	18,097	22,000	22,000	1,000	4.8%
100-30-62300	Equipment Rental & Maintenance	848	-	-	-	-	-	-	0.0%
100-30-62400	Prisoner Expenses	-	500	-	-	-	-	-	0.0%
100-30-63200	Fuel, Oil, Fluids	49,732	80,000	70,000	35,165	70,000	70,000	-	0.0%
100-30-63300	Vehicle Repairs & Maintenance	35,823	31,500	35,000	26,958	40,000	40,000	5,000	14.3%
100-30-64000	Community Engagement	-	-	-	-	-	2,000	2,000	0.0%
100-30-64030	Office Supplies	6,401	28,500	7,000	5,603	7,000	7,000	-	0.0%
100-30-64040	Postage & Shipping	24	-	-	-	-	-	-	0.0%
100-30-64060	Copying & Printing	471	-	1,000	191	500	500	(500)	-50.0%
100-30-64070	Work Supplies	11,979	14,500	22,000	12,003	18,000	20,000	(2,000)	-9.1%
100-30-64100	Janitorial Supplies	439	-	-	-	-	-	-	0.0%

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-30-64110	Small Equipment	1,736	2,500	-	-	-	-	-	0.0%
100-30-64140	Utilities	15,453	17,500	17,500	11,561	16,000	17,000	(500)	-2.9%
100-30-64150	Communication Services	7,119	7,500	7,500	12,123	18,000	19,000	11,500	153.3%
100-30-64240	Building Repairs & Maintenance	5,392	1,000	3,000	5,907	3,500	3,000	-	0.0%
100-30-64250	Equipment Repairs & Maintenance	1,060	2,400	2,000	477	500	1,000	(1,000)	-50.0%
100-30-64300	IT Maintenance & Subscriptions	<u>610</u>	<u>-</u>	<u>19,000</u>	<u>18,942</u>	<u>19,000</u>	<u>19,000</u>	<u>-</u>	<u>0.0%</u>
Total Operating Expenditures:		162,982	194,500	205,000	147,426	214,900	220,500	15,500	7.6%
Total Expense:		3,813,589	4,092,972	4,382,198	2,888,819	4,378,598	4,507,672	125,474	2.9%

POLICE SUPPORT SERVICES

Police Support Services (PSS) consist of 2 civilian employees and is overseen by the Lieutenant of Investigations and Support Services. The Lieutenant position is included in the Police Department Budget for staffing purposes. PSS staff are many times the first line of communication between the public and your police department. They are often the first person a complainant or victim coming into the police department meets and speaks to. In addition, they are responsible for a wide range of duties including maintaining NIBRS Crime Reporting (National Incident-Based Reporting System) data, processing records requests, completing Crime Information Bureau validations, warrant entries and other customer service requests.

PSS also assists in other areas including, but not limited to, special projects, payroll, accounts payable/receivable, property room/evidence control management duties, etc..

The service counter is open Monday through Friday from 8am to 5pm excluding holidays.

Dispatch/911 services for the Police and Fire Department are provided by the Racine County Communications Center. The payment for dispatch services is reflected as a line item in the Police Support Services Budget.

Village of Caledonia Police Support

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
100-31-50100	Salaries	84,605	85,489	89,093	63,429	88,093	90,232	1,139	1.3%
100-31-50110	Part Time Salaries	-	-	-	-	-	-	-	0.0%
100-31-50130	Overtime	22	9,000	-	35	1,000	3,000	3,000	0.0%
100-31-50170	FICA	5,891	7,253	6,816	4,366	6,816	7,132	316	4.6%
100-31-50190	WRS	5,712	6,382	6,014	4,284	6,014	6,060	46	0.8%
100-31-50220	Health Care	46,816	30,541	46,112	34,096	46,112	50,899	4,787	10.4%
100-31-50230	Retiree Health Care	-	-	5,416	-	5,416	5,390	(26)	-0.5%
100-31-50240	Life Insurance	207	301	398	74	398	458	60	15.0%
100-31-50250	Dental Insurance	975	720	1,170	706	1,170	1,059	(111)	-9.5%
100-31-51300	Education/Training/Conferences	(69)	2,000	2,000	-	2,000	2,000	-	0.0%
	Total Salaries & Fringes:	144,159	141,686	157,019	106,989	157,019	166,229	9,210	5.9%
100-31-62200	Community Dispatch Services	470,477	485,827	435,872	316,543	435,872	430,273	(5,599)	-1.3%
	Total Operating Expenditures:	470,477	485,827	435,872	316,543	435,872	430,273	(5,599)	-1.3%
	Total Expense:	614,636	627,513	592,891	423,532	592,891	596,502	3,611	0.6%

Village of Caledonia

Municipal Court

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
100-00-45110	Muni Court Fines	<u>120,339</u>	<u>139,067</u>	<u>117,267</u>	<u>54,000</u>	<u>117,267</u>	<u>-</u>	<u>(117,267)</u>	<u>0%</u>
Total Income:		120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
Expense:									
100-32-50100	Salaries	69,729	50,502	91,746	52,433	91,746	52,785	(38,961)	-42%
100-32-50110	Part Time Salaries	4,630	42,800	(20,000)	-	(20,000)	20,400	40,400	-202%
100-32-50140	Longevity	-	-	-	-	-	-	-	0%
100-32-50170	FICA	5,228	7,167	5,489	3,647	5,489	5,599	110	2%
100-32-50180	Unemployment	5,358	-	-	-	-	-	-	0%
100-32-50190	WRS	3,776	4,827	3,493	2,553	3,493	4,757	1,264	36%
100-32-50220	Health Care	20,784	20,779	23,056	15,359	23,056	25,449	2,393	10%
100-32-50240	Life Insurance	84	54	126	23	126	133	7	6%
100-32-50250	Dental Insurance	534	538	557	353	557	530	(27)	-5%
100-32-50280	Clothing Allowance	-	-	-	-	-	-	-	0%
100-32-50340	Education Benefit	-	2,300	(2,300)	-	(2,300)	-	2,300	0%
100-32-51100	Testing/Physicals	-	-	-	-	-	-	-	-
100-32-51300	Education/Training/Conferences	1,020	-	4,450	1,045	4,450	2,300	(2,150)	-48%
100-32-51320	Memberships/Dues	45	-	150	120	150	150	-	0%
100-32-64030	Office Supplies	1,104	750	750	252	750	750	-	0%
100-32-64040	Postage & Shipping	-	-	-	-	-	-	-	0%
100-32-64060	Copying & Printing	519	1,000	1,000	267	1,000	1,000	-	0%
100-32-64070	Work Supplies	<u>7,529</u>	<u>8,350</u>	<u>8,750</u>	<u>7,520</u>	<u>8,750</u>	<u>8,920</u>	<u>170</u>	<u>2%</u>
Total Expense:		120,339	139,067	117,267	83,573	117,267	122,773	5,506	5%

FIRE DEPARTMENT



The Caledonia Fire Department (CFD) is an “all-hazards” career department that provides fire and medical services to the 27,804 residents of the Villages of Caledonia, Wind Point and North Bay. The department is currently staffed by 47 personnel: (1) Fire Chief, (1) administrative assistant, (3) Battalion Chiefs, (9) Lieutenants and 33 firefighters/EMT basic or paramedics. Personnel are assigned to one of three, 24-hour shifts. Maximum daily shift staffing consists of 15 personnel assigned to one of three fire stations. Successful award of a federal SAFER (Staffing for Adequate Emergency Response) grant in 2019 allowed for continuous staffing of a much needed second Paramedic-level ambulance at Station 12 in 2020. 2020 was the department’s busiest year ever, responding to 2,964 calls for emergency services. This marks a 7.7 % increase over 2019 and a 46% increase over the previous five years. This budget reflects a consolidation of three previously segregated budgets, Fire Department, Fire/EMS Services, and Safer Grant into a single entity.

An overview of services provided by the Caledonia Fire Department include, but are not limited to:

Medical Services

- Paramedic Level Emergency Response
- Mobile Integrated Health Care (MIH)
- Invalid Assists
- Monthly Blood Pressure Clinic
- Record Keeping
- Emergency Transport to Regional Hospitals

Fire Services

- Confinement
- Extinguishment
- Property Conservation
- Fire Origin and Cause Investigation
- Pre-Planning of Commercial/Institutional Properties
- National Fire Incident Reporting

Fire Prevention and Inspection

- Public Fire Prevention Education
- School Based Public Education
- Commercial Fire Inspections
- Record Keeping
- CPR and First Aid Training
- Fire Extinguisher Training

Hazardous Incidents and Other Special Services

- Hazardous Materials - Assessment, Confinement, Support
- Confined Space - Assessment, Implement Atmosphere Changes, Support
- Carbon Monoxide - Assessment, Implement Atmosphere Changes, Support
- Natural Gas - Assessment, Implement Atmosphere Changes, Support
- Odor Investigations
- Wires Arcing or Down
- Ice and Water Rescue Response

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
100-35-50100	Salaries	3,035,015	2,978,459	3,584,450	2,323,962	3,584,450	3,720,092	135,642	3.8%
100-35-50130	Overtime	51,541	64,400	80,500	62,988	80,500	80,500	-	0.0%
100-35-50140	Longevity	15,950	16,750	16,150	15,500	16,150	16,100	(50)	-0.3%
100-35-50170	FICA	217,860	236,227	282,731	172,752	282,731	293,300	10,569	3.7%
100-35-50190	WRS	350,962	386,460	462,852	298,251	462,852	456,728	(6,124)	-1.3%
100-35-50220	Health Care	569,649	602,581	681,608	434,698	681,608	787,504	105,896	15.5%
100-35-50230	Retiree Health Care	-	-	68,108	-	68,108	73,105	4,997	7.3%
100-35-50240	Life Insurance	4,127	5,748	7,998	1,349	7,998	8,563	565	7.1%
100-35-50250	Dental Insurance	8,883	10,536	16,452	8,978	16,452	17,005	553	3.4%
100-35-50280	Clothing Allowance	8,443	13,375	1,200	5,441	1,200	1,200	-	0.0%
100-35-50340	Education Benefit	-	12,950	13,525	-	13,525	17,300	3,775	27.9%
100-35-51100	Testing/Physicals	3,205	2,000	2,000	2,644	2,000	2,000	-	0.0%
100-35-51300	Education/Training/Conferences	25,455	18,500	18,500	16,960	18,500	20,000	1,500	8.1%
100-35-51320	Memberships/Dues	4,354	6,650	6,650	2,225	6,650	6,650	-	0.0%
	Salary & Fringe allocation other funds*	-	-	(790,717)	-	(790,717)	-	790,717	0.0%
	Total Salaries & Fringes:	4,295,445	4,354,636	4,452,007	3,345,747	4,452,007	5,500,047	1,048,040	23.5%
100-35-61000	Professional Services	5,000	5,000	58,000	-	58,000	58,000	-	0.0%
100-35-62100	Contracted Services	587	-	13,000	7,310	13,000	13,000	-	0.0%
100-35-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-35-63200	Fuel, Oil, Fluids	20,037	19,500	19,500	16,626	19,500	23,500	4,000	20.5%
100-35-63300	Vehicle Repairs & Maintenance	44,988	27,800	27,800	22,726	27,800	36,000	8,200	29.5%
100-35-64030	Office Supplies	1,233	2,100	2,100	1,718	2,100	1,500	(600)	-28.6%
100-35-64040	Postage & Shipping	67	300	300	119	300	150	(150)	-50.0%
100-35-64060	Copying & Printing	277	1,500	1,500	195	1,500	500	(1,000)	-66.7%
100-35-64070	Work Supplies	38,799	3,260	3,260	10,689	3,260	10,000	6,740	206.7%
100-35-64100	Janitorial Supplies	4,665	4,000	4,000	3,389	4,000	4,500	500	12.5%
100-35-64110	Small Equipment	13,848	10,000	12,000	6,212	12,000	12,000	-	0.0%
100-35-64140	Utilities	41,558	51,000	51,000	31,464	51,000	51,000	-	0.0%

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-35-64150	Telephone	9,402	5,000	5,000	8,101	5,000	12,000	7,000	140.0%
100-35-64240	Building Repairs & Maintenance	20,970	19,000	19,000	20,449	19,000	19,000	-	0.0%
100-35-64250	Equipment Repairs & Maintenance	16,384	27,000	27,000	12,232	27,000	27,000	-	0.0%
100-35-64280	Medical Supplies	<u>33,498</u>	<u>26,200</u>	<u>29,600</u>	<u>27,724</u>	<u>29,600</u>	<u>39,800</u>	<u>10,200</u>	34.5%
	Total Operating Expenditures:	251,311	201,660	273,060	168,953	273,060	307,950	34,890	12.8%
	Total Expense:	4,546,756	4,556,296	4,725,067	3,514,700	4,725,067	5,807,997	1,082,930	22.9%



BUILDING DEPARTMENT

The Village of Caledonia Building Department serves to protect the safety of the community and its residents. Primary responsibilities include issuing Building Permits and performing inspections for construction projects which include new home construction, commercial buildings, interior remodeling, basement recreation rooms, additions, pools, decks, roofs, foundation repairs, sheds, barns, and detached garages.

Village of Caledonia Staff include:

Senior Building Inspector for: Residential Building, Residential Electrical, Residential Plumbing

Building Inspector for: Commercial/Residential Building, Residential Electrical

Electrical Inspector (P/T) for: Commercial

Plumbing Inspector (P/T) for: Commercial

Administrative Assistant for: All Commercial/Residential

Some Building Department functions require extensive office plan review before the release of a Building Permit. In addition, a contract with SAFEbuilt is also an option for commercial building plan reviews. On-site inspections are performed on a daily basis for building, electrical and plumbing projects that are permitted by the Building Department. Inspections may require meeting with owners, expeditors, contractors, and developers to discuss options and solutions to problems and code violations that arise during the construction process. These steps are taken through this process to ensure solid construction and to meet code compliance.

The Village of Caledonia's community and its residents may have questions, concerns, complaints and/or disputes in regard to the community. This may involve past/present construction projects, foreclosed properties, and neighboring residents/tenants regarding their living conditions. The inspectors track, investigate, and resolve these situations in a timely matter.

Several Wisconsin State mandated programs are administered through the Building Department. Wisconsin DNR Well Registration, which ensures continued drinking water quality and Site Erosion Control Enforcement for continued storm water runoff quality are enforced on a local level by the Building Department. Builder and contractor credentials are verified by the Building Department for every permit issued. This ensures that builders and contractors hired by Village residents are qualified and properly insured through the State.

Village of Caledonia Building

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-40-50100	Salaries	184,545	162,887	164,674	136,495	164,674	160,591	(4,083)	-2.5%
100-40-50110	Part Time Salaries	11,163	16,000	16,000	12,426	16,000	15,912	(88)	-0.6%
100-40-50130	Overtime	2,137	4,000	4,000	1,612	4,000	4,000	-	0.0%
100-40-50170	FICA	13,859	14,067	14,128	10,597	14,128	13,808	(320)	-2.3%
100-40-50190	WRS	12,940	11,332	11,925	9,094	11,925	10,698	(1,227)	-10.3%
100-40-50220	Health Care	41,762	28,819	46,112	30,899	46,112	50,900	4,788	10.4%
100-40-50240	Life Insurance	307	479	516	107	516	598	82	15.8%
100-40-50250	Dental Insurance	1,649	808	1,463	1,059	1,463	1,588	125	8.6%
100-40-50280	Clothing Allowance	900	1,300	1,300	-	1,300	1,300	-	0.0%
100-40-51300	Education & Training	1,368	2,200	2,950	2,609	2,950	2,950	-	0.0%
100-40-51320	Memberships/Dues	971	750	-	753	-	-	-	0.0%
100-40-51330	Mileage	-	100	100	-	100	-	(100)	-100.0%
Total Salaries & Fringes:		271,600	242,742	263,168	205,650	263,168	262,345	(823)	-0.3%
100-40-61000	Professional Services	675	-	-	-	-	-	-	0.0%
100-40-62100	Contracted Services	1,484	500	-	150	150	500	500	0.0%
100-40-64030	Office Supplies	2,052	1,165	1,300	502	1,150	1,450	150	11.5%
100-40-64040	Postage & Shipping	-	-	-	-	-	-	-	0.0%
100-40-64070	Work Supplies	3,104	2,600	3,000	2,555	3,000	3,200	200	6.7%
100-40-64250	Equipment Repairs & Maintenan	102	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		7,418	4,265	4,300	3,207	4,300	5,150	850	19.8%
Total Expense:		279,017	247,007	267,468	208,857	267,468	267,495	27	0.0%

HIGHWAY DEPARTMENT

Through dedicated employees, we will keep trying to meet the demands and provide efficient services to the citizens of Caledonia. The duties of the Highway Department are to maintain approximately 157 miles of road right-of-ways. The scheduling of paving resurfacing and patching is done through our department as well as the maintenance of all gravel shoulders and guard rails, crack sealing, hot mix asphalt, paint striping and maintaining the road signs. Our winter duties include snowplowing, salting and tree cutting throughout the Village to keep the roads in Caledonia Clear and safe for the residents. The Highway Department also manages and maintains the compost site behind the Highway building at 6922 Nicholson Road. This site is open three days a week, March through November. The yard waste is mulched and provided free of charge to residents.

The highway Department works with the Engineering Department on ditch and drainage projects, culvert replacements, mowing the ditch right-of-ways and drainage district easements and the tree trimming in them.

The Parks Department also relies on us for the helping of maintenance and providing help with heavywork and equipment when needed.

Our budget increases in overtime, diesel fuel, truck repairs, and salt all go hand in hand. The Highway Department is heavily affected by the weather. A rough winter is more expensive than a mild winter, therefore we try to look at a 5-year average to determine where we stand in our budget. It's hard to stay in line with prices. We budget for 3,750 tons of salt per year. We can make this work during an average winter, but will come up short during a rough winter.

Due to the demands of our vehicles and equipment, it is also important to mention that we maintain and repair 95% of this inventory. For this budget year, we are looking replace a 1990 Case front end loader as parts are getting hard to find; a 2009 one-ton truck which is used almost every day and has approximately 160,000 miles on it; and a new concrete saw for the new ordinance on driveways as our current saw is over 20 years old.

Village of Caledonia Highway

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-41-50100	Salaries	1,016,617	997,990	1,017,361	742,900	1,017,361	1,049,549	32,188	3.2%
100-41-50110	Part Time Salaries	6,500	4,050	-	726	-	5,100	5,100	0.0%
100-41-50130	Overtime	5,742	40,000	40,000	21,758	40,000	40,000	-	0.0%
100-41-50170	FICA	74,425	79,716	80,888	55,472	80,888	83,741	2,853	3.5%
100-41-50180	Unemployment	-	-	-	1	-	-	-	0.0%
100-41-50190	WRS	69,061	69,984	71,372	51,614	71,372	71,152	(220)	-0.3%
100-41-50220	Health Care	263,821	267,338	280,391	191,306	280,391	309,451	29,060	10.4%
100-41-50230	Retiree Health Care	-	-	10,833	-	10,833	5,390	(5,443)	-50.2%
100-41-50240	Life Insurance	2,604	3,752	4,437	859	4,437	4,953	516	11.6%
100-41-50250	Dental Insurance	6,242	6,745	6,839	4,126	6,839	6,188	(651)	-9.5%
100-41-50280	Clothing Allowance	7,686	10,000	10,000	1,162	10,000	10,000	-	0.0%
100-41-51100	Testing/Physicals	1,145	800	800	638	800	1,100	300	37.5%
100-41-51300	Education/Training/Conferences	-	500	500	-	500	-	(500)	-100.0%
Total Salaries & Fringes:		1,453,843	1,480,875	1,523,421	1,070,561	1,523,421	1,586,624	63,203	4.1%
100-41-61000	Professional Services	1,793	-	-	251	-	-	-	0.0%
100-41-62100	Contracted Services	7,259	8,000	10,000	7,836	7,508	10,500	500	5.0%
100-41-62300	Equipment Rental & Maintenance	758	21,500	-	2,531	2,492	-	-	0.0%
100-41-63200	Fuel, Oil, Fluids	53,077	75,000	75,000	74,655	75,000	85,000	10,000	13.3%
100-41-63300	Vehicle Repairs & Maintenance	60,481	71,000	78,000	70,507	78,000	85,000	7,000	9.0%
100-41-64030	Office Supplies	54	-	-	1,193	-	-	-	0.0%
100-41-64070	Work Supplies	7,814	8,000	9,000	6,728	9,000	9,500	500	5.6%
100-41-64080	Snow & Ice Materials	189,424	250,000	230,000	234,051	234,051	250,000	20,000	8.7%
100-41-64090	Road Maintenance Materials	117,863	99,500	110,000	89,017	105,949	125,000	15,000	13.6%
100-41-64100	Janitorial Supplies	785	-	-	670	-	1,000	1,000	0.0%
100-41-64110	Small Equipment	1,870	6,000	6,000	1,278	6,000	3,500	(2,500)	-41.7%
100-41-64140	Utilities	13,511	-	12,000	13,573	12,000	15,000	3,000	25.0%
100-41-64240	Building Repairs & Maintenance	3,907	-	5,000	4,391	5,000	5,000	-	0.0%
100-41-64250	Equipment Repairs & Maintenance	14,876	-	20,000	5,265	20,000	17,500	(2,500)	-12.5%
Total Operating Expenditures:		473,472	539,000	555,000	511,945	555,000	607,000	52,000	9.4%
Total Expense:		1,927,315	2,019,875	2,078,421	1,582,506	2,078,421	2,193,624	115,203	5.5%

ENGINEERING DEPARTMENT

The Engineering Department Budget consists of 1 1/3 - Full Time Employees. The positions funded by the Engineering Department Budget are 1 – Village Engineer and 1/3 - Administrative Assistant (Building/Engineering/Community Development).

SUMMARY OF SERVICE: The Engineering Department is responsible for reviewing the design and construction of public works improvements. This includes roads in new development areas, assisting with maintenance and rehabilitation of the Village Road network, and the maintenance or replacement of existing culverts and bridges. The Engineering Department provides services to complete the Local Road Improvement Program (biannual) and the State Road Certification (annual) to meet funding requirements of the WisDOT. The pavement rating of the road network includes an inventory and condition surveys to determine the timeliest and cost-effective procedures to be used to maintain the local road network.

PERMIT SERVICES: The Engineering Department processes a variety of permits. Through October of 2021 the following number of permits have been reviewed and issued by the Engineering Department. Asphalt Permits – 174, Building Permits – 644, Culvert Replacements – 35, Fence Permits – 120, Land Disturbance Permits – 75, Right of Way Access Permits – 160, Road Opening Permits – 12, and Utility Permits – 103.

SPECIAL PROJECT SERVICES: Special Project Services are provided on projects of a special nature with staff providing services including preliminary work, project management, consultant over-view, and construction inspection. In-house engineering services are utilized and supplemented with consulting engineers as necessary when a project requires special expertise.

RECYCLING GRANT: The Engineering Department collects data on recycling and completes the Recycling Grant application and Recycling Grant Future Projection Report, which result in an annual award of approximately \$61,000.

DEVELOPMENTS: The Engineering Department performs reviews of new development within the Village of Caledonia. These reviews are Site Grading & Drainage Plans and Road Plans etc.

Village of Caledonia Engineering

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-42-50100	Salaries	224,523	186,334	119,877	153,966	119,877	124,140	4,263	3.6%
100-42-50110	Part Time Salaries	8,229	9,000	9,000	1,044	9,000	9,000	-	0.0%
100-42-50130	Overtime	8,892	2,500	4,000	107	4,000	4,000	-	0.0%
100-42-50170	FICA	17,436	15,135	10,165	11,028	10,165	10,491	326	3.2%
100-42-50190	WRS	15,738	12,745	8,969	10,256	8,969	8,915	(54)	-0.6%
100-42-50220	Health Care	45,178	44,745	23,057	31,561	23,057	25,449	2,392	10.4%
100-42-50240	Life Insurance	541	609	193	158	193	180	(13)	-6.6%
100-42-50250	Dental Insurance	1,248	1,346	878	781	878	529	(349)	-39.7%
100-42-50280	Clothing Allowance	1,650	1,300	600	-	600	-	(600)	-100.0%
100-42-51100	Personnel Medical Exams	50	-	-	-	-	-	-	0.0%
100-42-51300	Education/Training/Conferences	375	1,250	1,250	258	1,250	1,250	-	0.0%
100-42-51320	Dues & Publications	-	400	-	-	-	-	-	0.0%
100-42-51330	Mileage	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		323,862	275,364	177,989	209,160	177,989	183,954	5,965	3.4%
100-42-62100	Contracted Services	3,868	4,000	4,000	3,080	4,000	4,500	500	12.5%
100-42-64030	Office Supplies	347	1,165	1,200	337	1,200	1,300	100	8.3%
100-42-64070	Work Supplies	551	2,000	2,000	141	2,000	2,250	250	12.5%
100-42-64250	Equipment Repair	310	400	400	-	400	-	(400)	-100.0%
Total Operating Expenditures:		5,076	7,565	7,600	3,558	7,600	8,050	450	5.9%
Total Expense:		328,938	282,929	185,589	212,718	185,589	192,004	6,415	3.5%

MAINTENANCE AND FACILITIES

The Maintenance and Facilities budget includes various operational accounts for the Village Hall, Highway Building and Public Safety Building. Cleaning services, telephone services and utilities are paid through this budget. In addition, the costs associated with the Village Hall motor vehicles are paid through this account. In 2021, the cost of the various shared copier and printer contracts moved to this account from the Professional account.

Village of Caledonia Maintenance & Facilities

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-43-51100	Personnel Medical Exams	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	-	-	-	-	-	-	-	
100-43-62100	Contracted Services	20,873	35,800	36,000	29,120	36,000	39,000	3,000	8.3%
100-43-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-43-63200	Fuel, Oil, Fluids	2,345	4,000	3,000	1,448	3,000	3,000	-	0.0%
100-43-63300	Vehicle Repairs & Maintenance	2,858	4,000	4,000	331	4,000	2,500	(1,500)	-37.5%
100-43-64070	Work Supplies	1,170	150	1,000	995	1,000	2,000	1,000	100.0%
100-43-64100	Janitorial Supplies	3,357	3,000	3,000	1,599	3,000	2,500	(500)	-16.7%
100-43-64110	Small Equipment	21	200	-	-	-	-	-	0.0%
100-43-64140	Utilities	44,075	47,500	50,000	33,984	50,000	53,000	3,000	6.0%
100-43-64150	Communication Services	47,005	45,000	45,000	31,356	45,000	45,000	-	0.0%
100-43-64240	Building Repairs & Maintenance	13,811	42,000	30,000	7,353	30,000	20,000	(10,000)	-33.3%
100-43-64250	Equipment Repairs & Maintenance	390	-	-	325	-	-	-	0.0%
100-43-64260	Grounds Repairs & Maintenance	4,669	-	10,000	-	10,000	4,500	(5,500)	-55.0%
	Total Operating Expenditures:	140,575	181,650	182,000	106,510	182,000	171,500	(10,500)	-5.8%
	Total Expense:	140,575	181,650	182,000	106,510	182,000	171,500	(10,500)	-5.8%

COMMUNITY DEVELOPMENT DEPARTMENT

The Department of Community Development is responsible for assisting the leaders and citizens of Caledonia in defining and achieving their long-term vision for the community and its neighborhoods through the implementation of sound land use planning. The Department serves as the focal point for all new development proposed in the Village, and is often the first contact for landowners, realtors, and developers.

The Department is responsible for Zoning Code Enforcement, working directly with landowners and businesses to remediate nonconformance issues. The Development Director coordinates with the Police, Fire, Inspection, Public Works, and Health Departments to ensure compliance with the Zoning Code.

The Department processes all land use and development requests, and manage all aspects of public review procedures. The Development Director liaises with the Plan Commission, Community Development Authority, Board of Appeals, and Standing Joint Review Board, on all aspects of Village development projects and Tax Incremental Financing District creation/amendment.

The Department is responsible to review all residential, commercial, and industrial building permits to ensure compliance with the Village Zoning Code.

Village of Caledonia Community Development

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-60-50100	Salaries	94,234	93,901	95,498	68,129	95,498	110,959	15,461	16.2%
100-60-50170	FICA	6,993	7,183	7,306	5,127	7,306	8,488	1,182	16.2%
100-60-50190	WRS	6,361	6,338	6,446	4,599	6,446	7,212	766	11.9%
100-60-50220	Health Care	7,499	20,779	8,900	6,021	8,900	9,818	918	10.3%
100-60-50240	Life Insurance	120	159	215	40	215	223	8	3.9%
100-60-50250	Dental Insurance	809	538	198	119	198	179	(19)	-9.7%
100-60-51300	Education/Training/Conferences	275	1,000	1,000	325	850	1,000	-	0.0%
100-60-51320	Memberships/Dues	599	500	600	599	599	600	-	0.0%
Total Salaries & Fringes:		116,891	130,398	120,163	84,959	120,012	138,480	18,317	15.2%
100-60-61000	Professional Services	19,409	16,500	47,500	52,024	20,000	47,000	(500)	-1.1%
100-60-64010	Notifications/Publications	-	-	-	-	-	100	100	0.0%
100-60-64030	Office Supplies	162	1,165	1,000	145	500	500	(500)	-50.0%
100-60-64040	Postage & Shipping	-	500	-	-	-	100	100	0.0%
100-60-64060	Copying & Printing	-	-	-	236	-	-	-	0.0%
100-60-64070	Work Supplies	79	200	500	1,640	500	500	-	0.0%
Total Operating Expenditures:		19,650	18,365	49,000	54,045	21,000	48,200	(800)	-1.6%
Total Expense:		136,541	148,763	169,163	139,004	141,012	186,680	17,517	10.4%

Village of Caledonia Professional

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
100-90-50260	Workers Compensation	444,109	403,007	379,602	488,884	379,602	262,366	(117,236)	-30.9%
100-90-50300	Tuition Reimbursement	10,858	-	12,000	9,145	12,000	12,000	-	0.0%
100-90-50340	Education Benefit	-	-	-	2,000	2,000	-	-	0.0%
100-90-51320	Membership/Dues	-	-	8,000	-	8,000	8,000	-	0.0%
Total Salaries & Fringes:		454,967	403,007	399,602	500,029	401,602	282,366	(117,236)	-29.3%
100-90-60000	Insurance Deductible/Stop Loss	-	75,000	75,000	5,071	75,000	75,000	-	0.0%
100-90-60100	General Liability Insurance	157,142	211,978	145,000	182,729	145,000	142,704	(2,296)	-1.6%
100-90-61000	Professional Services	17,478	1,800	1,800	8,160	1,800	5,000	3,200	177.8%
100-90-61100	Legal Fees	198,352	225,000	225,000	88,254	225,000	221,800	(3,200)	-1.4%
100-90-61110	Attorney - Municipal Court	43,594	45,000	45,000	36,440	45,000	45,000	-	0.0%
100-90-61300	Audit Services	10,670	18,125	18,000	44,520	18,000	18,000	-	0.0%
100-90-61400	Economic Development Services	9,045	31,000	-	-	-	-	-	0.0%
100-90-61500	Board Of Review	(2,154)	1,500	1,500	-	1,500	1,500	-	0.0%
100-90-62100	Contracted Services	141,593	85,775	120,000	74,622	120,000	57,137	(62,863)	-52.4%
100-90-62150	Assessment Services	-	-	-	73,769	-	117,200	117,200	0.0%
100-90-62300	Office Equipment Rental & Main	70,639	18,000	66,000	51,758	66,000	22,500	(43,500)	-65.9%
100-90-62450	Revenue Sharing	397,985	397,985	395,351	395,351	395,351	424,009	28,658	7.2%
100-90-62500	Animal Control Contract	14,432	13,350	13,350	8,740	13,350	8,340	(5,010)	-37.5%
100-90-62600	Transit System	32,900	34,500	36,000	-	36,000	36,000	-	0.0%
100-90-62900	Private Property Maintenance	6,078	9,000	9,000	3,816	9,000	9,000	-	0.0%
100-90-64160	Special Programs/Events	2,500	2,500	-	-	-	2,500	2,500	0.0%
100-90-64200	Sales Tax	908	5,000	200	74	200	1,000	800	400.0%
100-90-64290	Street Lighting	145,069	148,500	148,500	134,955	148,500	148,500	-	0.0%
100-90-64300	IT Maintenance & Subscriptions	66,296	-	47,000	50,214	47,000	55,000	8,000	17.0%
100-90-64310	IT Contracted Services	82,035	-	90,000	17,790	90,000	84,000	(6,000)	-6.7%
100-90-64320	IT Infrastructure	5,046	147,000	10,000	2,710	10,000	20,000	10,000	100.0%
100-90-65100	Contingency	-	63,918	74,000	-	74,000	54,000	(20,000)	-27.0%
100-90-66300	Transfer To Other Funds	135,000	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		1,534,609	1,534,931	1,520,701	1,178,974	1,520,701	1,548,190	27,489	1.8%
Total Expense:		1,989,576	1,937,938	1,920,303	1,679,003	1,922,303	1,830,556	(89,747)	-4.7%

Village of Caledonia

Debt Service

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt %	
Income:								
300-00-41110 Property Taxes	2,425,432	2,425,432	2,400,245	2,400,425	2,400,245	2,405,748	5,503	0%
300-00-41120 Tax Increment	-	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	449,591	-	-	2,845	-	-	-	0%
300-00-46850 Economic Develop Charges	336,462	319,227	354,629	-	354,629	369,000	14,371	100%
300-00-48100 Interest Income	263,538	280,773	245,371	-	245,371	231,000	(14,371)	200%
300-00-48900 Other Revenue	250	-	-	-	-	-	-	0%
300-00-49240 Transfer From Cap Projects	245,305	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
300-00-49400 Proceeds - Refunding Debt	-	-	-	-	-	-	-	0%
Total Income:	3,720,578	3,025,432	3,000,245	2,403,270	3,000,245	3,005,748	5,503	0%
Expense:								
300-00-66300 Transfer To Capital Projects	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	-	0%
300-00-67100 Interest	439,324	440,652	404,801	208,326	404,801	358,485	(46,316)	-11%
300-00-67150 Interest - Increment	-	-	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	1,545,000	1,545,000	1,540,000	1,385,000	1,540,000	1,590,000	50,000	3%
300-00-67400 Other Fiscal Charges	1,000	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:	2,985,324	2,985,652	2,944,801	1,593,326	2,944,801	2,948,485	3,684	0%
Net Income	735,254	39,780	55,444	809,944	55,444	57,263	1,819	3%

VILLAGE OF CALEDONIA

DETAIL OF CAPITAL PROJECTS FUND - 2022

TAX LEVY		1,243,985
DEBT		21,000,000
DEBT		458,515
TRANSFER FROM OTHER FUNDS		250,000
GRANT FUNDS		0
REVENUE FROM SALE OF FIXED ASSETS		20,000
	TOTAL REVENUES	<u>22,972,500</u>
ADMINISTRATION		
VILLAGE OPERATING SOFTWARE	0	
COMPUTER SYSTEM UPGRADES	<u>10,000</u>	10,000
FIRE DEPARTMENT		
AMBULANCE/POWER LOAD SYSTEM	150,000	
EMERGENCY VEHICLE TRAFFIC SIGNAL PREEMPTION	<u>16,000</u>	166,000
HIGHWAY DEPT		
ROAD RESURFACING	825,000	
LOADER W/BUCKET, PLOW & WING	240,000	
1TON DUMP TRUCK - 4WD	45,000	
CONCRETE SAW	8,000	
FUEL PUMPS	<u>45,000</u>	1,163,000

VILLAGE OF CALEDONIA

DETAIL OF CAPITAL PROJECTS FUND - 2022

PARKS DEPT		
CRAWFORD PARK MASTER PLAN	20,000	
REC TRAILS FROM CRAWFORD TO OLYMPIA BROWN	20,000	
CRAWFORD PARK PICKLE BALL COURTS	30,000	
SEED 8 FARM ACRES CRAWFORD	20,000	
TREE REPLANTINGS	5,000	
MAPLE PARK CONCREATE WALKWAY & SHELTER REHAB	40,000	
1TON DUMP TRUCK	60,000	
PARK SYSTEM GRILL REPLACEMENT	5,000	
		200,000
JOINT PARK		
ASPHALT PAVE FRANKSVILLE PARKING LOT	130,000	
PLAYGROUND EQUIPMENT REPLACEMENT	6,000	
ELECTRIC TO SHELTER 4 & 6	8,000	
		144,000
POLICE DEPT		
4 FORD POLICE SUV	145,000	
4 SQUAD CHANGEOVERS	60,000	
2 SQUAD COMPUTERS TOUGHBOOKS	7,000	
UPGRADE PORTABLE RADIOS TO DIGITAL	43,000	
PORTABLE RADIOS - ADD AND REPLACE	28,000	
PANASONIC ARBITRATOR SQUAD CAMERA SOFTWARE SYSTEM UPGRADE	6,500	
		289,500
FACILITIES		
PUBLIC SAFETY BUILDING	21,000,000	
		21,000,000
TOTAL EXPENDITURES		22,972,500
NET POSITION		0

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
400-00-41110	Property Taxes	1,289,100	1,289,100	1,617,742	1,617,742	1,617,742	1,243,985	(373,757)	-30%
400-00-42010	Special Assessments	-	-	-	-	-	-	-	-
400-00-43534	State Grant-LRIP	-	-	187,500	-	187,500	-	(187,500)	
400-00-48100	Interest Income	8,005	-	-	-	-	-	-	0%
400-00-48140	Dividend Income	411	-	-	-	-	-	-	0%
400-00-48301	Sale Of Property	47,865	18,500	20,000	5,800	20,000	20,000	-	0%
400-00-48400	Insurance Recoveries	5,207	-	-	-	-	-	-	0%
400-00-48900	Miscellaneous Revenue	10,900	-	-	-	-	-	-	0%
400-00-49100	Bond Proceeds	-	-	675,000	-	675,000	21,458,515	20,783,515	97%
400-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
400-00-49220	Transfer From Special Revenue	28,984	145,000	217,250	-	217,250	250,000	32,750	13%
400-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
400-00-49260	Transfer From Enterprise	-	-	300,000	-	300,000	-	(300,000)	
400-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	-
Total Income:		1,390,471	1,452,600	3,017,492	1,623,542	3,017,492	22,972,500	19,955,008	
Expense:									
400-00-66200	Transfer To Debt Service	-	-	-	-	-	-	-	0%
400-00-66300	Transfer To Capital Projects	-	-	-	-	-	-	-	0%
400-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
400-11-65030	Equipment	-	-	24,000	23,992	24,000	-	(24,000)	
400-12-65030	Equipment	19,574	21,000	-	-	-	-	-	0%
400-13-65020	Building Improvements	-	-	-	-	-	-	-	0%
400-13-65160	IT Infrastructure	13,768	-	-	-	-	-	-	0%
400-14-65160	Computer Equipment	-	-	-	-	-	-	-	0%
400-30-65030	Equipment	51,813	59,360	46,700	41,488	46,700	84,500	37,800	45%
400-30-65040	Equipment-Vehicles	203,353	174,100	188,000	99,718	188,000	205,000	17,000	8%
400-30-65160	IT Infrastructure	103,651	50,000	-	2,494	-	-	-	0%
400-35-65020	Building Improvements	12,446	12,500	60,000	23,000	60,000	-	(60,000)	
400-35-65030	Equipment	3,700	5,000	206,000	56,341	206,000	166,000	(40,000)	-24%

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
400-35-65040	Equipment-Vehicles	-	120,000	720,000	923,787	720,000	-	(720,000)	
400-35-65050	Communications Equipment	-	-	75,000	-	75,000	-	(75,000)	
400-35-65160	Computers	-	-	-	-	-	-	-	0%
400-40-65120	Hoods Creek Bridge	145,452	-	-	7,790	-	-	-	0%
400-41-65010	Land Improvements	-	-	-	-	-	45,000	45,000	100%
400-41-65020	Building Improvements	25,162	-	35,000	-	35,000	-	(35,000)	
400-41-65030	Equipment	6,206	-	7,000	-	7,000	8,000	1,000	13%
400-41-65040	Equipment-Vehicles	229,539	254,100	430,000	291,000	430,000	285,000	(145,000)	-51%
400-41-65080	Road Improvements	925,490	675,000	710,000	474,452	710,000	825,000	115,000	0%
400-60-65010	Land Improvements	-	-	10,000	-	10,000	-	(10,000)	
400-70-66100	Park Improvements	-	-	436,250	32,604	436,250	344,000	(92,250)	-27%
400-90-65000	Land Purchase	1,500	-	-	-	-	-	-	0%
400-90-65010	Land Improvements	9,988	10,000	-	-	-	-	-	0%
400-90-65020	Repairs & Improvements	9,001	-	-	-	-	21,000,000	21,000,000	0%
400-90-65040	Motorized Vehicles	21,141	25,000	-	-	-	-	-	0%
400-90-65060	IT Infrastructure	39,457	46,540	69,542	2,175	69,542	10,000	(59,542)	-595%
400-90-65160	Video System	-	-	-	-	-	-	-	0%
Total Expense:		1,821,241	1,452,600	3,017,492	1,978,841	3,017,492	22,972,500	19,955,008	
Net Income		(430,770)	-	-	(355,299)	-	-	-	

Village of Caledonia

TID #1

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
411-00-41120	Tax Increment	106,336	111,599	111,188	111,201	111,188	106,940	(4,248)	-4%
411-00-43430	Exempt Computer Aids	381	746	381	23	381	381	-	0%
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
Total Income:		106,717	112,345	111,569	111,224	111,569	107,321	(4,248)	-4%
Expense:									
411-00-61000	Professional Services	750	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,700	1,700	1,750	-	1,750	1,750	-	0%
411-00-61600	Allocated Costs From TID 4	-	3,200	-	-	-	-	-	
411-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
411-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
411-00-67100	Interest	31,641	31,641	7,438	3,719	7,438	7,288	(150)	-2%
411-00-67200	Interest On Advance	-	-	22,028	-	22,028	19,853	(2,175)	0%
411-00-67300	Principal	-	75,000	75,000	-	75,000	85,000	10,000	13%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		34,241	111,691	106,366	3,869	106,366	114,041	7,675	7%
Net Income		72,477	654	5,203	107,355	5,203	(6,720)	(11,923)	-229%

Village of Caledonia

TID #3

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
413-00-41120	Tax Increment	174,818	183,471	189,634	189,656	189,634	246,858	57,224	30%
413-00-43430	Exempt Computer Aids	19,352	413	19,352	19,352	19,352	19,352	-	0%
413-00-43440	Personal Property Aid	10,804	-	20,890	21,176	20,890	10,804	(10,086)	0%
413-00-48100	Interest Income	65	1,000	50	-	50	-	(50)	-100%
413-00-48105	Dividend Income	-	-	-	-	-	-	-	0%
413-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
413-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
413-00-49260	Transfer From Enterprise	-	-	-	-	-	-	-	0%
Total Income:		205,040	184,884	229,926	230,184	229,926	277,014	47,088	20%
Expense:									
413-00-61000	Professional Services	147,239	5,000	25,000	22,441	25,000	10,000	(15,000)	-60%
413-00-61300	Audit Services	3,100	3,100	3,200	-	3,200	3,200	-	0%
413-00-61400	Economic Development Services	16,575	50,978	17,500	16,575	17,500	31,201	13,701	78%
413-00-61600	Village Services	7,348	5,500	5,500	400	5,500	5,475	(25)	0%
413-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
413-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
413-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
413-00-67100	Interest	96,275	89,347	88,348	44,774	88,348	85,548	(2,800)	-3%
413-00-67200	Interest On Advance	-	-	6,053	-	6,053	6,006	(47)	0%
413-00-67300	Principal	-	-	155,000	120,000	155,000	175,000	20,000	0%
Total Expense:		270,688	154,075	300,751	204,340	300,751	316,580	15,829	5%
Net Income		(65,648)	30,809	(70,825)	25,845	(70,825)	(39,566)	31,259	-44%

Village of Caledonia

TID #4

Acct #	Acct Title	Actual 12/31/2020	Budget 12/30/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
414-00-41110	Property Taxes	-	1,000,000	-	13,169	13,169	-	-	
414-00-41120	Tax Increment	374,129	392,648	714,776	714,859	714,859	486,422	(228,354)	-32%
414-00-42010	Special Assessment	13,861	11,000	11,000	12,798	420,000	10,378	(622)	-6%
414-00-43412	State Computer Aid	-	1,992	1,981	-	-	-	(1,981)	-100%
414-00-43430	Exempt Computer Aids	1,981	-	-	1,981	1,981	1,981	1,981	
414-00-43440	Personal Property Aid	10,608	633	20,511	20,583	20,583	10,608	(9,903)	-48%
414-00-48100	Interest Income	27,114	24,203	23,028	-	-	19,853	(3,175)	-14%
414-00-48140	Dividend Income	168	10,000	-	-	-	-	-	
414-00-49100	Bond Proceeds	2,000,000	2,300,000	-	-	-	-	-	
414-00-49110	Bond Premium	68,584	-	-	-	-	-	-	0%
414-00-49230	Transfer From Debt Service	1,000,000	-	1,000,000	-	-	1,000,000	-	0%
414-00-49260	Transfer From Capital Projects	-	75,000	75,000	-	-	-	(75,000)	-100%
Total Income:		3,496,445	3,815,476	1,846,296	763,390	1,170,592	1,529,242	(317,054)	-17%
Expense:									
414-00-61000	Professional Services	302,790	100,000	250,000	48,170	250,000	100,000	(150,000)	-60%
414-00-61300	Audit Services	3,500	3,500	3,750	-	3,750	3,750	-	0%
414-00-61400	Economic Development Services	19,890	-	20,000	19,890	20,000	20,000	-	0%
414-00-61600	Village Services	27,985	72,140	75,000	-	75,000	30,000	(45,000)	-60%
414-00-64120	Licenses, Permits & Fees	150	-	150	150	150	150	-	0%
414-00-65010	Land Improvements	-	21,000	250,000	-	250,000	-	(250,000)	-100%
414-00-65020	Oversize Watermain	-	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	2,472,072	2,500,000	-	63,004	-	-	-	
414-00-67100	Interest	1,065,588	1,066,859	1,073,225	555,842	1,073,225	1,098,474	25,249	2%
414-00-67300	Principal	16,602	16,602	17,149	17,149	17,149	227,707	210,558	1228%
414-00-67600	Bond Issuance Costs	71,250	-	-	-	-	-	-	0%
414-00-67700	Developer Payments	-	-	-	-	-	-	-	0%
Total Expense:		3,979,826	3,780,101	1,689,274	704,205	1,689,274	1,480,081	(209,193)	-12%
Net Income		(483,381)	35,375	157,022	59,185	(518,682)	49,161	(107,861)	-69%

Village of Caledonia

TID #5

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
415-00-41120	Tax Increment	-	-	-	-	-	-	-	0%
415-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
415-00-43440	Personal Property Aid	-	-	-	-	-	-	-	0%
415-00-48301	Sale Of Property	-	-	700,000	96,872	96,872	-	(700,000)	100%
415-00-48100	Interest Income	-	-	-	-	-	-	-	0%
415-00-48140	Dividend Income	297	-	-	-	-	-	-	0%
415-00-49100	Bond Proceeds	1,415,000	-	-	-	-	1,245,551	1,245,551	0%
415-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
415-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		1,415,297	-	700,000	96,872	96,872	1,245,551	545,551	0%
Expense:									
415-00-61000	Professional Services	341,933	84,000	50,000	500,784	475,000	350,000	300,000	600%
415-00-61300	Audit Services	3,000	3,000	3,100	-	3,100	3,100	-	0%
415-00-61400	Economic Development Services	4,736	5,000	6,000	4,736	6,000	6,000	-	0%
415-00-61600	Village Services	19,322	5,000	5,000	-	5,000	7,500	2,500	50%
415-00-64120	Licenses, Permits & Fees	150	-	-	150	-	150	150	0%
415-00-64140	Utilities	9,779	-	-	5,127	-	1,129,000	1,129,000	0%
415-00-65010	Land Improvements	-	-	213,080	-	213,080	-	(213,080)	0%
415-00-66200	Transfer To Debt Service	-	-	-	-	-	-	-	0%
415-00-67100	Interest	9,404	21,389	11,100	5,550	11,100	10,000	(1,100)	-10%
415-00-67200	Interest On Advance	-	-	70,750	-	70,750	-	(70,750)	0%
415-00-67300	Principal	-	-	50,000	-	50,000	-	(50,000)	0%
415-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		388,324	118,389	409,030	516,346	834,030	1,505,750	1,096,720	268%
Net Income		1,026,973	(118,389)	290,970	(419,474)	(737,158)	(260,200)	(551,170)	-189%

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(Budget Authority Transferred to Racine County as of 1/01/2022)

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 6/30/2021	Budget 2022	Variance Amt	%
REVENUE							
200-00-43200 Grants	2,563,662	1,739,820	1,971,224	1,544,210	0	(1,971,224)	-100%
200-00-44130 EH Permits and Licensing Fees	308,377	306,500	342,445	281,719	0	(342,445)	-100%
200-00-44140 Immunization Fees	425	2,165	1,515	0	0	(1,515)	-100%
200-00-44150 Medicaid Revenue	727	9,619	9,618	0	0	(9,618)	-100%
200-00-47321 Intergov Charges	1,032,431	872,146	907,753	522,637	0	(907,753)	-100%
200-00-48100 Interest Income	825	13,000	13,000	0	0	(13,000)	-100%
200-00-48500 Donations / Contributions	2,761	0	0	8,510	0	0	0%
200-00-48900 Miscellaneous Revenue	774	36,110	36,130	(35)	0	(36,130)	-100%
TOTAL REVENUES	3,909,982	2,979,360	3,281,685	2,357,041	0	(3,281,685)	-100%
EXPENSE							
200-00-50100 Salaries	1,975,498	1,925,106	2,132,276	1,028,880	0	(2,132,276)	-100%
200-00-50110 Part Time Salaries	25,356			1,019		0	
200-00-50130 Overtime	27,464			56,897		0	
200-00-50160 Allocated Personnel Costs	21,133			8,040		0	
200-00-50170 FICA	149,433	147,271	163,122	79,180	0	(163,122)	-100%
200-00-50180 Unemployment Insurance	3,332	0	0	0	0	0	0%
200-00-50190 WRS	136,206	129,943	142,956	76,607	0	(142,956)	-100%
200-00-50220 Health Care	329,721	350,371	366,901	208,575	0	(366,901)	-100%
200-00-50240 Life Insurance	2,486	4,167	4,530	0	0	(4,530)	-100%
200-00-50250 Dental Insurance	7,033	6,744	7,856	4,357	0	(7,856)	-100%
200-00-50260 Workers Comp	91,260	115,505	127,939	44,811	0	(127,939)	-100%
200-00-51100 Testing / Physicals	995	0	0	412	0	0	
200-00-51300 Education/Training/Conferences	18,640	23,200	22,100	7,337	0	(22,100)	-100%
200-00-51320 Memberships/Dues	4,123	5,500	6,900	3,146	0	(6,900)	-100%
200-00-51330 Mileage	3,018	17,203	16,728	205	0	(16,728)	-100%
200-00-51340 Licensing & Certification	3,696	2,625	2,625	1,635	0	(2,625)	-100%
200-00-51350 Employment Advertising	1,408	0	0	0	0	0	0%
Total Salaries & Fringes	2,800,802	2,727,635	2,993,933	1,521,101	0	(2,993,933)	-100%

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(Budget Authority Transferred to Racine County as of 1/01/2022)

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 6/30/2021	Budget 2022	Variance Amt	%
200-00-60100 General Liability Insurance	4,028	3,850	3,850	0	0	(3,850)	-100%
200-00-61000 Professional Services	15,008	25,746	24,187	2,907	0	(24,187)	-100%
200-00-61100 Attorney Fees	42,045	8,000	8,000	4,993	0	(8,000)	-100%
200-00-61300 Audit Fees	6,500	6,500	6,500	0	0	(6,500)	-100%
200-00-61600 Village Services	20,154	12,232	14,475	0	0	(14,475)	-100%
200-00-61700 Property Rental	62,964	60,979	62,913	69,551	0	(62,913)	-100%
200-00-62100 Contracted Services	306,630	0	0	255,165	0	0	0%
200-00-62300 Equipment Rental & Maintenance	41,325	600	600	4,995	0	(600)	-100%
200-00-63200 Fuel, Oil, Fluids	2,158	5,480	6,080	1,075	0	(6,080)	-100%
200-00-63300 Vehicle Repairs & Maintenance	2,703	0	0	2,026	0	0	0%
200-00-64000 Public Education	14,913	3,500	3,500	1,003	0	(3,500)	-100%
200-00-64030 Office Supplies	7,539	5,360	5,610	2,241	0	(5,610)	-100%
200-00-64040 Postage & Shipping	6,509	2,850	3,640	1,756	0	(3,640)	-100%
200-00-64060 Copying & Printing	6,666	6,930	10,180	2,431	0	(10,180)	-100%
200-00-64070 Work Supplies	62,699	20,873	20,864	16,842	0	(20,864)	-100%
200-00-64100 Janitorial Supplies	3,435	3,515	3,815	2,087	0	(3,815)	-100%
200-00-64150 Communication Services	27,866	28,435	27,955	16,602	0	(27,955)	-100%
200-00-64191 Client Related Expenses	10,018	14,000	42,500	618	0	(42,500)	-100%
200-00-64280 Medical Supplies	3,428	5,950	5,950	1,268	0	(5,950)	-100%
200-00-64300 IT Maintenance & Subscriptions	38,853	23,305	24,723	18,618	0	(24,723)	-100%
200-00-64310 IT Contracted Services	63,957	13,620	12,410	10,583	0	(12,410)	-100%
Total Operating Expenses	749,398	251,725	287,752	414,761	0	(287,752)	-100%
TOTAL EXPENSES	3,550,200	2,979,360	3,281,685	1,935,862	0	(3,281,685)	-100%

Village of Caledonia Memorial Park

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
220-00-41110	Property Taxes	11,000	12,500	6,000	6,000	6,000	-	(6,000)	-100%
220-00-46600	Cemetery Services	9,286	1,600	9,000	3,030	2,400	4,500	(4,500)	-50%
222-34300-000	Use of fund balance	-	-	5,000	-	-	-	(5,000)	0%
220-00-48100	Interest Income	79	26	140	-	140	110	(30)	0%
220-00-48301	Cemetery Sale of Property	6,600	-	-	6,900	2,400	4,500	4,500	100%
220-00-48400	Insurance Recoveries	<u>122,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Income:		149,829	14,126	20,140	15,930	10,940	9,110	(11,030)	-55%
Expense:									
220-00-50100	Salaries	-	5,200	5,200	-	-	-	(5,200)	-100%
220-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
220-00-50170	FICA	-	400	400	-	-	-	(400)	-100%
220-00-50190	WRS	-	340	340	-	-	-	(340)	-100%
220-00-61000	Professional Services	31,655	-	-	-	-	-	-	
220-00-62700	Grounds Services	6,146	8,036	13,000	2,300	9,740	7,910	(5,090)	-39%
220-00-64070	Work Supplies	-	-	1,050	100	1,050	1,000	(50)	0%
220-00-64140	Utilities	519	150	150	478	150	200	50	100%
220-00-65080	Road Improvements	<u>27,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expense:		65,992	14,126	20,140	2,878	10,940	9,110	(11,030)	-55%
Net Income		83,837	-	-	13,052	-	-	-	0%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
221-00-41110	Property Taxes	66,300	66,300	117,625	117,625	117,625	77,086	(40,539)	-34%
221-00-44330	Beer & Wine Permit	-	-	-	10	-	-	-	0%
221-00-46140	Property Rentals	4,154	-	-	10,149	-	-	-	0%
221-00-46150	Special Event Fees	-	-	-	563	-	-	-	0%
221-00-46210	Adult Sport Revenue	-	6,000	6,000	4,700	4,600	5,000	(1,000)	0%
221-00-46753	Park & Rec Rental	-	8,900	8,000	(50)	11,000	11,000	3,000	0%
221-00-46754	Recreation Misc	-	-	-	-	-	-	-	0%
221-00-48100	Interest Income	260	100	100	-	100	100	-	0%
221-00-48691	Advertising Revenue	-	8,400	8,500	-	8,000	8,000	(500)	-6%
221-00-48900	Miscellaneous Revenues	-	1,500	1,500	-	-	-	(1,500)	-100%
221-00-49210	Transfer From General Fund	18,000	18,000	7,500	-	7,500	7,500	-	0%
221-00-49220	Use of fund balance	-	18,000	-	-	-	-	-	
Total Income:		88,714	127,200	149,225	132,997	148,825	108,686	(40,539)	-27%
Expense:									
221-00-50100	Salaries	20,079	38,610	47,356	15,516	47,356	22,171	(25,185)	-53%
221-00-50110	Part Time Salaries	1,908	19,400	8,940	5,826	8,940	14,974	6,034	-
221-00-50130	Overtime	482	-	-	-	-	-	-	0%
221-00-50170	FICA	1,934	4,434	8,381	1,494	8,381	2,842	(5,539)	-66%
221-00-50190	WRS	1,406	3,778	7,180	914	7,180	2,202	(4,978)	-69%
221-00-50220	Health Care	8,465	17,500	20,400	5,995	20,400	9,496	(10,904)	-53%
221-00-50240	Life Insurance	141	180	411	26	411	137	(274)	-67%
221-00-50250	Dental Insurance	267	538	557	176	557	265	(292)	-52%
221-00-61000	Professional Services	-	-	2,500	-	1,900	1,500	(1,000)	0%
221-00-62100	Contracted Services	3,212	10,800	13,000	2,937	2,500	15,000	2,000	15%
221-00-62700	Grounds Services	17,993	7,000	12,000	12,785	12,000	15,000	3,000	25%
221-00-63200	Fuel, Oil, Fluids	1,315	1,800	1,000	2,073	1,025	1,200	200	20%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
221-00-63300	Vehicle Repairs & Maintenance	148	400	1,500	1,241	1,500	1,000	(500)	-33%
221-00-64020	Advertising	128	2,900	2,000	-	-	-	(2,000)	-100%
221-00-64030	Office Supplies	-	100	200	535	100	100	(100)	-50%
221-00-64060	Printing	-	75	-	-	-	-	-	
221-00-64070	Work Supplies	1,497	435	4,000	4,017	4,000	4,000	-	0%
221-00-64100	Janitorial Supplies	1,505	400	1,300	928	1,300	1,300	-	0%
221-00-64110	Small Equipment	430	3,850	5,000	368	5,000	4,000	(1,000)	-20%
221-00-64140	Utilities	11,401	9,600	9,000	11,559	9,000	9,000	-	0%
221-00-64160	Fundraising Expenses	-	-	-	-	-	-	-	0%
221-00-64200	Sales & Use Tax	329	-	1,000	(102)	1,000	1,000	-	0%
221-00-64240	Building Repairs & Maintenance	9,049	5,000	2,000	4,003	4,000	2,500	500	25%
221-00-64250	Equipment Repairs & Maintenance	1,095	200	1,000	286	750	1,000	-	0%
221-00-64400	Equipment Rental	-	200	500	-	-	-	(500)	-100%
Total Expense:		82,784	127,200	149,225	70,577	137,300	108,686	(40,539)	-27%
Net Income		5,930	-	-	62,419	11,525	(0)	(0)	-

JOINT PARK

The Caledonia/Mount Pleasant Memorial Park (Joint Park) is a 55-acre park located in the Village of Caledonia. Prior to 2021, the park was jointly operated and funded 50/50 with the Village of Mount Pleasant. In 2021, the Village of Caledonia will oversee the park by a seven-member Parks & Recreation Advisory Committee that consists of two Village Trustees and five citizen representatives. One full-time park supervisor is responsible for management duties for the Joint Park and all other Caledonia parks and reports to the Parks & Recreation Advisory Committee and Development Director. This is accomplished with the help of one part-time seasonal employee. Volunteers, grants and advertising within the park help offset operating costs.

This Joint Park currently has one community building/hall, four picnic shelters, three baseball diamonds, and multiple open playfields available to rent. The 20,000 square ft. community-built Kids Connection playground also resides in this park. In addition to family picnics/gatherings, the Joint Park works with RASA (Racine Area Soccer Association), The Urban League of Racine and Kenosha, Labor Fest Inc., RADD, ACE Soccer Club and the Village of Mount Pleasant Park and Recreation, and other recreational organizations to hold events and activities in the park each year. The park is also home to Racine County's first community craft beer garden and leases space to Hop Heads Hospitality for that amenity. This park has a long-standing history within the community and is widely considered a destination park.

The Park & Recreation Advisory Committee's 2021 goals include improving park facilities, increasing advertising to better promote park usage, and adding additional events to the calendar to increase revenue.

Village of Caledonia

Joint Park

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
222-00-41110	Property Taxes	70,000	70,000	102,631	102,631	102,631	70,449	(32,182)	-31%
222-00-42020	Mt. Pleasant Contribution	70,000	70,000	-	374	-	-	-	
222-00-44300	Beer & Wine Permit	-	-	-	-	-	-	-	0%
222-00-46120	Miscellaneous Revenue	-	-	-	-	-	-	-	0%
222-00-46140	Property Rentals	4,748	-	-	27,677	-	-	-	0%
222-00-46150	Special Event Fees	3,100	5,000	9,000	3,300	9,000	-	(9,000)	0%
222-00-46700	Shelter/Park Rentals	125	-	6,000	(150)	6,000	6,000	-	0%
222-00-46710	Hall Rental	261	-	10,000	(500)	10,000	10,000	-	0%
222-00-46720	Beer Garden	37,124	-	25,000	23,985	36,000	26,000	1,000	0%
222-00-46730	Recurring Park Rentals	4,000	-	8,000	-	-	-	(8,000)	0%
222-00-46753	Park and Rec Rental	-	21,000	-	230	-	9,500	9,500	
222-00-48100	Interest Income	-	-	-	-	-	-	-	-
222-00-48400	Insurance Recoveries	<u>265,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Income:		454,630	166,000	160,631	157,546	163,631	121,949	(38,682)	-24%
Expense:									
222-00-50100	Salaries	18,324	52,587	47,356	14,281	47,356	22,171	(25,185)	-
222-00-50110	Part Time Salaries	3,976	17,360	5,740	-	5,740	11,710	5,970	104%
222-00-50130	Overtime	482	-	-	-	-	-	-	0%
222-00-50170	FICA	1,626	5,351	8,137	976	8,137	2,592	(5,545)	-68%
222-00-50180	Unemployment	1,679	2,250	-	-	-	-	-	
222-00-50190	WRS	1,269	3,444	7,180	949	7,180	2,202	(4,978)	-69%
222-00-50220	Health Care	7,635	20,783	20,400	5,926	20,400	9,496	(10,904)	-53%
222-00-50240	Life Insurance	-	150	411	26	411	137	(274)	-67%
222-00-50250	Dental Insurance	267	538	557	176	557	265	(292)	-52%
222-00-50260	Workers Compensation	3,775	3,574	-	-	-	1,013	1,013	
222-00-51300	Education/Training/Conferences	-	700	700	-	700	700	-	0%

Village of Caledonia Joint Park

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
222-00-60000	Bond Treasurer	-	100	-	-	-	-	-	
222-00-60100	General Liability Insurance	5,913	1,500	2,000	-	2,000	1,964	(36)	-2%
222-00-61000	Professional Services	118,256	-	4,000	1,359	2,500	2,000	(2,000)	0%
222-00-62100	Contracted Services	3,279	-	6,000	1,036	-	10,000	4,000	0%
222-00-62700	Grounds Services	24,703	18,000	20,000	26,197	20,000	20,000	-	0%
222-00-63200	Fuel, Oil, Fluids	877	-	700	57	700	700	-	0%
222-00-63300	Vehicle Repairs & Maintenance	-	-	1,500	56	500	1,500	-	0%
222-00-64000	Storm Water Charges	-	2,500	-	-	-	-	-	100%
222-00-64030	Office Supplies	65	1,500	100	-	-	-	(100)	-100%
222-00-64070	Work Supplies	812	11,000	8,000	1,613	4,500	5,000	(3,000)	-38%
222-00-64100	Janitorial Supplies	2,586	3,550	1,500	1,808	1,300	1,500	-	0%
222-00-64110	Small Equipment	465	-	-	-	-	-	-	
222-00-64140	Utilities	14,676	11,350	11,350	10,377	13,850	14,000	2,650	23%
222-00-64150	Telephone Service	-	2,850	-	-	-	-	-	
222-00-64200	Sales & Use Tax	1,572	-	2,000	(4)	2,000	2,000	-	0%
222-00-64240	Building Repairs & Maintenance	11,074	6,800	9,000	9,032	9,000	9,000	-	0%
222-00-64250	Equipment Repairs & Maintenance	1,920	-	4,000	2,383	4,000	4,000	-	0%
222-00-65020	Building Improvements	-	-	-	4,519	-	-	-	0%
Total Expense:		225,233	165,887	160,631	80,767	150,831	121,949	(38,682)	-24%
Net Income		229,398	113	-	76,779	12,800	(0)	(0)	

Village of Caledonia

Fire/EMS Services

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
230-00-43610	Payment Muni Services	287,602	287,602	287,602	255,511	287,602	-	(287,602)	(1)
230-00-46230	Ambulance/EMS Fees	123,701	123,701	39,974	32,091	39,974		(39,974)	0%
Total Income:		411,303	411,303	327,576	287,602	327,576	-	(327,576)	-100%
Expense:									
230-00-50100	Salaries	206,936	206,936	182,715	-	182,715	-	(182,715)	-100%
230-00-50130	Overtime	5,600	5,600	5,600	-	5,600	-	(5,600)	-100%
230-00-50140	Longevity	200	200	200	-	200	-	(200)	-100%
230-00-50170	FICA	16,259	16,259	14,406	-	14,406	-	(14,406)	-100%
230-00-50190	WRS	26,758	26,758	23,831	-	23,831	-	(23,831)	-100%
230-00-50220	Health Care	31,500	31,500	31,500	-	31,500	-	(31,500)	-100%
230-00-50240	Life Insurance	250	250	250	-	250	-	(250)	-100%
230-00-50250	Dental Insurance	3,500	3,500	3,500	-	3,500	-	(3,500)	-100%
230-00-50280	Clothing Allowance	900	900	900	-	900	-	(900)	-100%
230-00-50340	Education Benefits	-	900	-	-	-	-	-	
230-00-51300	Education/Training/Conferences	2,400	1,500	1,500	(8)	1,500	-	(1,500)	-100%
230-00-61000	Professional Services	50,000	50,000	-	-	-	-	-	
230-00-62200	Community Dispatch Services	52,000	52,000	48,174	34,985	48,174	-	(48,174)	-100%
230-00-63200	Fuel, Oil, Fluids	3,500	3,500	3,500	-	3,500	-	(3,500)	-100%
230-00-63300	Vehicle Repairs & Maintenance	3,700	3,700	3,700	135	3,700	-	(3,700)	-100%
230-00-64280	Medical Supplies	7,800	7,800	7,800	-	7,800	-	(7,800)	-100%
Total Expense:		411,303	411,303	327,576	35,113	327,576	-	(327,576)	-100%
Net Income									
		-	-	-	252,489	-	-	-	

*NOTE: FY22 Fire/EMS Service moved to the General Fund

Village of Caledonia

Safer Grant

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
231-00-41110	Property Taxes	147,393	147,393	125,934	125,934	125,934	-	(125,934)	-100%
231-00-43200	Grants	268,611	367,574	377,801	190,475	367,574	-	(377,801)	-100%
Total Income:		416,004	514,967	503,735	316,409	493,508	-	(503,735)	-100%
Expense:									
231-00-50100	Salaries	266,112	342,954	372,835	228,206	372,835	-	(372,835)	-100%
231-00-50130	Overtime	3,155	-	-	4,609	-	-	-	0%
231-00-50140	Longevity	-	-	-	-	-	-	-	0%
231-00-50170	FICA	17,422	26,236	28,522	17,232	28,522	-	(28,522)	-100%
231-00-50180	Unemployment	-	-	-	-	-	-	-	0%
231-00-50190	WRS	33,901	-	46,940	29,544	46,940	-	(46,940)	-100%
231-00-50210	Pension	-	43,178	-	-	-	-	-	0%
231-00-50220	Health Care	36,482	99,116	53,343	35,631	53,343	-	(53,343)	-100%
231-00-50240	Life Insurance	-	252	597	89	597	-	(597)	-100%
231-00-50245	Vision Insurance	-	-	-	-	-	-	-	0%
231-00-50250	Dental Insurance	1,077	3,231	1,498	830	1,498	-	(1,498)	-
Total Expenses:		358,148	514,967	503,735	316,140	503,735	-	(503,735)	-100%
Net Income:		57,856	-	-	268	(10,227)	-	-	0%

*NOTE: FY22 Safer Grant moved to the General Fund

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
235-00-45110	Muni Court Fines	<u>120,339</u>	<u>139,067</u>	<u>117,267</u>	<u>54,000</u>	<u>117,267</u>	-	(117,267)	0%
		120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
Expense:									
235-00-50100	Salaries	69,729	50,502	91,746	52,433	91,746	-	(91,746)	-100%
235-00-50110	Part Time Salaries	4,630	42,800	(20,000)	-	(20,000)	-	20,000	-100%
235-00-50140	Longevity	-	-	-	-	-	-	-	0%
235-00-50170	FICA	5,228	7,167	5,489	3,647	5,489	-	(5,489)	-100%
235-00-50180	Unemployment	5,358	-	-	-	-	-	-	0%
235-00-50190	WRS	3,776	4,827	3,493	2,553	3,493	-	(3,493)	-100%
235-00-50220	Health Care	20,784	20,779	23,056	15,359	23,056	-	(23,056)	-100%
235-00-50240	Life Insurance	84	54	126	23	126	-	(126)	-100%
235-00-50250	Dental Insurance	534	538	557	353	557	-	(557)	-100%
	Clothing Allowance		-	-	-	-	-	-	0%
	Education Benefit		2,300	(2,300)	-	(2,300)	-	2,300	0%
	Testing/Physicals		-	-	-	-	-	-	-
235-00-51300	Education/Training/Conferences	1,020	-	4,450	1,045	4,450	-	(4,450)	-100%
235-00-51320	Memberships/Dues	45	-	150	120	150	-	(150)	0%
235-00-64030	Office Supplies	1,104	750	750	252	750	-	(750)	-100%
	Postage & Shipping		-	-	-	-	-	-	0%
235-00-64060	Copying & Printing	519	1,000	1,000	267	1,000	-	(1,000)	-100%
235-00-64070	Work Supplies	<u>7,529</u>	<u>8,350</u>	<u>8,750</u>	<u>7,520</u>	<u>8,750</u>	-	(8,750)	-100%
		120,339	139,067	117,267	83,573	117,267	-	(117,267)	-100%
		-	-	-	(29,573)	-	-	-	

*NOTE: FY22 Municipal Court moved to the General Fund

Village of Caledonia

Refuse

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
240-00-46431	Solid Waste Disposal Fee	981,136	957,632	980,818	-	980,818	1,014,899	34,081	3%
240-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		981,136	957,632	980,818	-	980,818	1,014,899	34,081	3%
Expense:									
240-00-61300	Audit Services	1,900	550	550	-	550	550	-	0%
240-00-61600	Village Services	3,500	3,500	3,500	-	3,500	3,500	-	0%
240-00-62100	Contracted Services	970,605	947,551	971,565	658,599	988,333	1,050,281	78,716	8%
240-00-67100	Interest	3,000	3,000	3,000	-	3,000	3,000	-	0%
Total Expense:		979,005	954,601	978,615	658,599	995,383	1,057,331	78,716	8%
Net Income		2,131	3,031	2,203	(658,599)	(14,565)	(42,432)	(44,635)	-2026%

Village of Caledonia Recycling

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,359	68,000	68,000	67,683	68,000	68,000	-	0%
241-00-46435	Recycling Fees	583,758	506,990	583,569	-	583,569	596,544	12,975	2%
241-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		651,117	574,990	651,569	67,683	651,569	664,544	12,975	0%
Expense:									
241-00-50100	Salaries	6,420	-	7,308	-	7,308	-	(7,308)	0%
241-00-50110	Part Time Salaries	-	-	-	5,382	-	7,956	7,956	100%
241-00-50170	FICA	491	-	559	412	559	609	50	0%
241-00-61300	Audit Services	550	1,900	1,900	-	1,900	1,900	-	0%
241-00-61600	Village Services	78,469	3,500	85,000	-	85,000	85,000	-	0%
241-00-61700	Property Rentals	2,800	2,500	2,500	-	2,500	2,500	-	0%
241-00-61800	Outside Help	-	8,571	-	-	-	-	-	0%
241-00-62100	Contracted Services	478,427	517,919	477,971	324,241	477,971	516,756	38,785	0%
241-00-62800	Waste Disposal	98,837	39,600	80,000	54,944	80,000	80,000	-	0%
241-00-64070	Work Supplies	-	-	-	413	-	-	-	100%
241-00-67100	Interest	1,000	1,000	1,000	-	1,000	-	(1,000)	-
Total Expense:		666,994	574,990	656,238	385,392	656,238	694,721	38,483	0%
Net Income		(15,876)	-	(4,669)	(317,709)	(4,669)	(30,177)	(25,508)	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
500-00-41110	Property Taxes	354,475	354,475	97,563	555,855	97,563	-	(97,563)	-100%
500-00-42010	Special Assessment	497,279	45,000	22,500	140,700	22,500	25,435	2,935	13%
500-00-46140	Property Rentals	16,589	-	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	7,688	12,000	7,000	5,663	7,000	7,000	-	0%
500-00-46251	Residential Service	2,202,470	2,275,060	2,358,085	1,103,000	2,358,085	2,300,000	(58,085)	-2%
500-00-46252	Commercial Service	466,465	434,560	451,600	246,017	451,600	500,000	48,400	11%
500-00-46253	Industrial Service	32,505	40,900	36,925	16,110	36,925	34,000	(2,925)	-8%
500-00-46254	Public Authorities Service	54,133	71,575	60,350	27,197	60,350	57,000	(3,350)	-6%
500-00-46255	Public Fire Protection	1,025,554	854,100	1,122,550	590,215	1,122,550	1,031,000	(91,550)	-8%
500-00-47404	Service Charge Revenue	6,239	309,715	9,500	4,809	9,500	7,000	(2,500)	-26%
500-00-48100	Interest Income	16,432	22,000	10,000	104	10,000	7,000	(3,000)	-30%
500-00-48105	Dividend Income	1,508	3,000	2,500	-	2,500	2,500	-	0%
500-00-48110	Other Interest	-	-	-	114	-	-	-	0%
500-00-48115	Late Payment Charges	44,179	78,000	78,000	36,064	78,000	45,000	(33,000)	-42%
500-00-48200	Rent	-	16,589	-	-	-	-	-	0%
500-00-48301	Sale of Property	4,000	-	-	-	-	-	-	0%
500-00-48900	Miscellaneous Revenue	3,475	7,000	5,000	576	5,000	5,000	-	0%
500-00-49100	Bond Proceeds	-	-	1,968,000	-	1,968,000	4,896,774	2,928,774	149%
500-00-49110	Bond Premium	12,201	-	-	-	-	-	-	0%
500-00-49260	Transfer From Enterprise	87,156	-	-	-	-	-	-	0%
500-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
500-00-49320	Impact Fees	131,750	92,000	75,000	173,600	75,000	125,000	50,000	67%
Total Income:		4,964,097	4,615,974	6,321,162	2,916,613	6,321,162	9,059,298	2,738,136	43%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Expenses:									
500-00-50100	Salaries	292,536	339,860	335,567	209,535	335,567	326,413	(9,154)	-3%
500-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
500-00-50130	Overtime	3,056	5,000	5,000	1,789	5,000	5,000	-	0%
500-00-50170	FICA	23,931	26,650	25,671	15,294	25,671	25,353	(318)	-1%
500-00-50180	Unemployment	186	-	-	475	-	-	-	0%
500-00-50190	WRS	4,764	23,175	22,651	14,288	22,651	21,542	(1,109)	-5%
500-00-50210	Pension	-	18,000	-	-	-	-	-	0%
500-00-50220	Health Care	81,914	94,660	90,497	53,068	90,497	99,878	9,381	10%
500-00-50230	Retiree Health Care	(19,849)	-	-	-	-	-	-	0%
500-00-50240	Life Insurance	790	1,320	1,369	235	1,369	1,588	219	16%
500-00-50250	Dental Insurance	2,340	2,605	2,538	1,355	2,538	2,297	(241)	-10%
500-00-50260	Workers Compensation	12,802	20,000	20,000	-	20,000	9,449	(10,551)	-53%
500-00-50270	Sick Leave Payout	-	-	8,000	-	8,000	-	(8,000)	-100%
500-00-50280	Clothing Allowance	1,509	-	2,025	-	2,025	2,025	-	0%
500-00-50290	Other Benefits	-	-	-	-	-	-	-	0%
500-00-50310	Safety Glasses	-	2,025	-	-	-	1,500	1,500	0%
500-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
500-00-51100	Testing/Physicals	-	-	-	109	-	-	-	0%
500-00-51300	Education/Training/Conferences	655	1,000	2,500	1,791	2,500	2,500	-	0%
Total Salaries & Fringes:		404,635	547,295	528,818	297,939	528,818	510,545	(18,273)	-3%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
500-00-60100	General Liability Insurance	14,834	14,000	16,002	-	16,002	13,471	(2,531)	-16%
500-00-61000	Professional Services	12,151	10,000	11,500	5,130	11,500	11,500	-	0%
500-00-61010	EPA Risk Resilience	-	-	-	11,247	-	-	-	0%
500-00-61100	Legal Fees	806	6,000	5,000	2,310	5,000	5,000	-	0%
500-00-61300	Audit Services	6,500	6,500	7,500	-	7,500	7,500	-	0%
500-00-61310	Banking/Financial Charges	868	-	1,000	1,394	1,000	1,800	800	80%
500-00-61340	Engineering Design Charges	67,723	40,000	50,000	11,370	50,000	30,000	(20,000)	-40%
500-00-61600	Village Services	-	-	-	-	-	26,176	26,176	#DIV/0!
500-00-62100	Contracted Services	-	-	-	18	-	-	-	0%
500-00-62101	Televising	-	-	-	-	-	-	-	0%
500-00-62102	Modeling	-	-	-	-	-	-	-	0%
500-00-62103	Mapping	-	-	-	-	-	50,000	50,000	0%
500-00-62300	Office Equipment Rental & Main	-	2,000	-	-	-	-	-	0%
500-00-62550	Purchased Water	1,814,532	2,017,000	1,800,000	1,105,054	1,800,000	2,200,000	400,000	22%
500-00-62560	Water Sampling and Testing	-	-	-	4,615	-	-	-	0%
500-00-63200	Fuel, Oil, Fluids	7,025	-	2,500	6,467	2,500	5,000	2,500	100%
500-00-63300	Vehicle Repairs & Maintenance	4,823	17,500	15,000	2,023	15,000	15,000	-	0%
500-00-64010	Notifications/publications	-	-	500	598	500	1,000	500	100%
500-00-64030	Office Supplies	7,279	9,500	9,000	4,692	9,000	9,000	-	0%
500-00-64040	Postage & Shipping	12,565	17,000	17,000	5,545	17,000	17,000	-	0%
500-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
500-00-64070	Work Supplies	1,385	8,500	7,500	494	7,500	7,500	-	0%
500-00-64110	Small Equipment	77	-	-	-	-	-	-	0%
500-00-64120	Licenses, Permits & Fees	-	5,000	5,000	-	5,000	5,000	-	0%
500-00-64140	Utilities	14,596	24,350	16,000	13,222	16,000	24,000	8,000	50%
500-00-64150	Communication Services	7,830	8,500	8,500	6,646	8,500	10,000	1,500	18%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
500-00-64180	Public Fire Protection	262,563	315,000	293,450	136,979	293,450	275,000	(18,450)	-6%
500-00-64190	Miscellaneous Expenses	257,034	-	-	-	-	-	-	0%
500-00-64240	Building Repairs & Maintenance	218,231	390,000	390,000	183,173	390,000	390,000	-	0%
500-00-64250	Equipment Repairs & Maintenance	330	-	-	-	-	-	-	0%
500-00-64260	Grounds Repairs & Maintenance	-	-	-	-	-	-	-	0%
500-00-64300	IT Maintenance & Subscriptions	-	-	-	169	-	-	-	0%
500-00-64320	IT Infrastructure	<u>3,787</u>	<u>25,000</u>	<u>12,500</u>	<u>3,990</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>0%</u>
Total Operating Expenses:		<u>2,714,940</u>	<u>2,915,850</u>	<u>2,667,952</u>	<u>1,505,136</u>	<u>2,667,952</u>	<u>3,116,447</u>	<u>448,495</u>	<u>17%</u>
Total Salaries & Operating:		<u>3,119,575</u>	<u>3,463,145</u>	<u>3,196,770</u>	<u>1,803,075</u>	<u>3,196,770</u>	<u>3,626,991</u>	<u>430,221</u>	<u>13%</u>
500-00-65030	Equipment	-	-	-	-	-	12,500	12,500	0%
500-02-65130	Water Meters	-	-	125,000	-	125,000	125,000	-	0%
500-03-65130	GIS Mapping	-	-	50,000	-	50,000	-	(50,000)	-100%
500-04-65130	Vehicle Replacement	-	-	20,000	16,042	20,000	20,000	-	0%
500-05-65130	North Kremer Additions Waterma	-	-	1,170,000	-	1,170,000	-	(1,170,000)	-100%
500-06-65130	Washington Meadows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,134,000</u>	<u>2,134,000</u>	<u>0%</u>
Total Capital Expenditures:		<u>-</u>	<u>-</u>	<u>1,365,000</u>	<u>16,042</u>	<u>1,365,000</u>	<u>2,291,500</u>	<u>926,500</u>	<u>0%</u>

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
Other Expenses:									
500-00-67100	Interest	368,887	400,000	325,806	275,090	325,806	381,749	55,943	17%
500-00-67300	Principal	-	700,000	530,000	740,000	530,000	550,000	20,000	4%
500-00-67600	Bond Issuance Costs	94,707	-	-	-	-	-	-	0%
500-00-68000	Depreciation Expense	480,167	374,887	460,474	-	460,474	480,167	19,693	4%
500-00-68100	Depreciation Expense CIAC	550,926	509,387	517,453	-	517,453	550,926	33,473	6%
500-00-68200	Amoritization Expense	0	-	-	-	-	-	-	0%
500-00-69000	Unrealized Gain/Loss on Invest	(21,420)	-	-	-	-	-	-	0%
500-00-69100	Realized Gain/Loss on Investme	-	-	-	9	-	-	-	0%
	Total Other Expense:	<u>1,473,268</u>	<u>1,984,274</u>	<u>1,833,733</u>	<u>1,015,098</u>	<u>1,833,733</u>	<u>1,962,843</u>	<u>129,110</u>	7%
	Net Income	371,254	(831,445)	(74,341)	82,397	(74,341)	1,177,964	1,252,305	-1685%
Add in non-cash expenses									
Add Depreciation Expense							480,167		
Add Depreciation Expense CIAC							550,926		
Add Amoritization Expense							-		
Anticipated change in net cash							<u>2,209,058</u>		

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
501-00-41110	Property Taxes	559,359	559,351	555,855	97,563	555,855	556,708	853	0%
501-00-42010	Special Assessment	229,544	-	-	282,561	-	2,660	2,660	0%
501-00-46160	Tax Search Fee	10,913	12,000	12,000	7,788	12,000	11,000	(1,000)	-8%
501-00-46251	Residential Service	4,844,493	4,816,840	5,180,000	2,601,534	5,180,000	5,750,000	570,000	11%
501-00-46252	Commercial Service	877,042	799,780	930,000	489,093	930,000	1,065,000	135,000	15%
501-00-46253	Industrial Service	42,735	43,930	46,150	23,100	46,150	51,000	4,850	11%
501-00-46254	Public Authorities Service	142,758	143,360	156,150	76,370	156,150	170,000	13,850	9%
501-00-47404	Service Charge Revenue	423,300	400,000	275,000	438,600	275,000	400,000	125,000	45%
501-00-48100	Interest Income	24,870	50,000	25,000	-	25,000	25,000	-	0%
501-00-48105	Dividend Income	1,508	-	-	-	-	-	-	0%
501-00-48110	Other Interest	-	-	-	104	-	-	-	0%
501-00-48115	Late Payment Charges	91,857	125,000	100,000	78,554	100,000	100,000	-	0%
501-00-48900	Miscellaneous Revenue	9,136	12,750	6,500	3,543	6,500	26,000	19,500	300%
501-00-49100	Bond Proceeds	-	-	16,254,500	-	16,254,500	18,875,176	2,620,676	16%
501-00-49260	Transfer From Enterprise	124,197	-	-	-	-	-	-	0%
501-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
501-00-49320	Impact Fees	1,550	-	-	-	-	-	-	0%
Total Income:		7,383,262	6,963,011	23,541,155	4,098,808	23,541,155	27,032,544	3,491,389	15%
Expenses:									
501-00-50100	Salaries	311,393	339,857	335,567	209,965	335,567	326,413	(9,154)	-3%
501-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
501-00-50130	Overtime	3,056	4,000	5,000	1,789	5,000	5,000	-	0%
501-00-50170	FICA	24,043	26,611	25,671	15,178	25,671	25,353	(318)	-1%
501-00-50180	Unemployment	186	-	-	475	-	-	-	0%
501-00-50190	WRS	11,023	23,170	22,651	14,402	22,651	21,542	(1,109)	-5%
501-00-50210	Pension	-	18,000	-	-	-	-	-	0%
501-00-50220	Health Care	81,913	94,661	90,497	53,067	90,497	99,878	9,381	10%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
501-00-50230	Retiree Health Care	(10,504)	-	-	-	-	-	-	0%
501-00-50240	Life Insurance	790	1,320	1,369	235	1,369	1,588	219	16%
501-00-50250	Dental Insurance	2,340	2,605	2,538	1,355	2,538	2,297	(241)	-10%
501-00-50260	Workers Compensation	12,802	17,000	20,000	-	20,000	9,450	(10,551)	-53%
501-00-50270	Sick Leave Payout	-	-	8,000	-	8,000	-	(8,000)	-100%
501-00-50280	Clothing Allowance	1,509	-	2,025	-	2,025	2,025	-	0%
501-00-50290	Other Benefits	-	8,000	-	-	-	2,026	2,026	0%
501-00-50310	Safety Glasses	-	2,025	-	-	-	1,500	1,500	0%
501-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
501-00-50340	Education Benefit	-	1,000	-	-	-	1,000	1,000	0%
501-00-51100	Testing/Physicals	200	-	-	109	-	250	250	0%
501-00-51300	Education/Training/Conferences	-	-	2,500	960	2,500	2,500	-	0%
Total Salaries & Fringes:		438,752	551,249	528,818	297,535	528,818	513,821	(14,997)	100%
501-00-60100	General Liability Insurance	14,834	14,000	14,000	-	14,000	13,471	(529)	-4%
501-00-61000	Professional Services	5,233	13,000	10,000	3,881	10,000	10,000	-	0%
501-00-61010	EPA Risk Resilience	-	-	-	5,988	-	3,000	3,000	0%
501-00-61100	Legal Fees	6,440	5,000	5,000	2,180	5,000	5,000	-	0%
501-00-61300	Audit Services	6,500	6,500	7,500	-	7,500	7,500	-	0%
501-00-61310	Banking/Financial Charges	1,980	-	1,000	1,404	1,000	2,000	1,000	100%
501-00-61340	Engineering Design Charges	76,012	30,000	50,000	26,067	50,000	50,000	-	0%
501-00-61600	Village Services	-	-	-	-	-	26,176	26,176	0%
501-00-62100	Contracted Services	-	-	-	18	-	-	-	0%
501-00-62101	Televising	-	-	-	678	-	-	-	0%
501-00-62102	Modeling	-	-	-	823	-	15,000	15,000	0%
501-00-62103	Mapping	-	-	-	-	-	50,000	50,000	0%
501-00-62104	Smoke Testing	-	-	-	-	-	50,000	50,000	0%
501-00-62550	Sewer Treatment Charges	2,673,452	2,502,500	2,772,000	939,887	2,772,000	2,500,000	(272,000)	-10%
501-00-63200	Fuel, Oil, Fluids	7,517	-	2,500	9,884	2,500	7,500	5,000	200%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
501-00-63300	Vehicle Repairs & Maintenance	9,160	15,000	15,000	2,044	15,000	15,000	-	0%
501-00-64010	Notifications/publications	-	-	500	598	500	750	250	50%
501-00-64030	Office Supplies	6,293	8,750	9,000	4,402	9,000	9,000	-	0%
501-00-64040	Postage & Shipping	12,573	15,000	17,000	5,559	17,000	15,000	(2,000)	-12%
501-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
501-00-64070	Work Supplies	2,929	6,500	7,500	494	7,500	6,500	(1,000)	-13%
501-00-64140	Utilities	140,987	150,750	160,000	89,461	160,000	170,000	10,000	6%
501-00-64150	Communication Services	10,635	10,000	10,000	7,604	10,000	12,500	2,500	25%
501-00-64190	Miscellaneous Expenses	607,971	-	-	-	-	-	-	0%
501-00-64240	Building Repairs & Maintenance	123,989	185,000	185,000	73,328	185,000	185,000	-	0%
501-00-64250	Equipment Repairs & Maintenance	-	-	-	903	-	1,000	1,000	0%
501-00-64260	Grounds Repairs & Maintenance	-	-	-	-	-	-	-	0%
501-00-64320	IT Infrastructure	4,809	25,000	12,500	5,010	12,500	12,500	-	0%
501-00-64400	Equipment/Storage Rental	-	1,500	-	-	-	-	-	0%
Total Operating Expenses:		3,711,311	2,988,500	3,278,500	1,180,214	3,278,500	3,166,897	(111,604)	-3%
501-00-65030	Equipment	-	500,000	100,000	-	100,000	225,000	125,000	125%
501-00-65060	Equipment	5,133	-	-	-	-	-	-	0%
501-01-65140	Annual Sewer Televising	-	-	85,000	-	85,000	-	(85,000)	-100%
501-02-65140	Sewer Modeling	-	-	15,000	-	15,000	-	(15,000)	-100%
501-03-65140	GIS Mapping	-	-	50,000	-	50,000	-	(50,000)	-100%
501-04-65140	Vehicle Replacement	-	-	20,000	16,046	20,000	20,000	-	0%
501-07-65140	Central Lift Station Safety Site	-	-	800,000	-	-	-	(800,000)	-100%
501-07-65141	Design	-	-	-	-	-	300,000	300,000	0%
501-08-65141	Design	-	-	-	-	-	-	-	0%
501-09-65140	Hoods Creek Attenuation Basin (2n	-	-	10,300,000	-	-	-	(10,300,000)	-100%
501-09-65142	Construction	-	-	-	-	-	8,578,000	8,578,000	0%
501-09-65143	Inspection	-	-	-	-	-	750,000	750,000	0%
501-10-65140	Dominican Lift Station Replacement	-	-	634,500	-	-	-	(634,500)	-100%

Village of Caledonia

Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
501-10-65142	Construction	-	-	-	-	-	930,000	930,000	0%
501-10-65143	Inspection	-	-	-	-	-	80,000	80,000	0%
501-11-65140	Riverbend Lift Station Improv	-	-	3,200,000	-	-	-	(3,200,000)	-100%
501-11-65141	Design	-	-	-	-	-	425,000	425,000	0%
501-11-65142	Construction	-	-	-	-	-	4,068,000	4,068,000	0%
501-11-65143	Inspection	-	-	-	-	-	354,000	354,000	0%
501-12-65140	Riverbend Lift Station Safety Site	-	-	1,700,000	-	-	-	(1,700,000)	-100%
Total Capital Expenditures:		<u>5,133</u>	<u>500,000</u>	<u>16,904,500</u>	<u>16,046</u>	<u>270,000</u>	<u>15,730,000</u>	<u>(1,174,500)</u>	
Total Expenses:		<u>4,155,195</u>	<u>4,039,749</u>	<u>20,711,818</u>	<u>1,493,795</u>	<u>4,077,318</u>	<u>19,410,718</u>	<u>(1,301,100)</u>	
Net Ordinary Income:		3,228,067	2,923,262	2,829,337	-	19,463,837	7,621,826	4,792,489	
501-00-67100	Interest	598,136	675,000	1,140,516	189,183	1,140,516	1,580,174	439,658	39%
501-00-67300	Principal	(1)	2,241,000	2,313,672	2,008,672	2,313,672	2,888,239	574,567	25%
501-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
501-00-68000	Depreciation Expense	1,437,252	1,355,733	1,343,252	-	1,343,252	1,437,252	94,000	7%
501-00-68100	Depreciation Expense CIAC	346,276	-	223,369	-	223,369	346,276	122,907	55%
501-00-68200	Amortization Expense	817,497	817,497	805,985	-	805,985	817,497	11,512	1%
501-00-69000	Unrealized Gain/Loss on Invest	(21,065)	-	-	-	-	-	-	0%
501-00-69100	Realized Gain/Loss on Investme	(11,077)	-	-	9	-	-	-	0%
Total Other Expense:		<u>3,167,019</u>	<u>5,089,230</u>	<u>5,826,794</u>	<u>2,197,864</u>	<u>5,826,794</u>	<u>7,069,438</u>	<u>1,242,644</u>	21%
Net Income		61,048	(2,165,968)	(2,997,457)	(2,197,864)	13,637,043	552,388	3,549,845	-118%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Add in non-cash expenses									
	Add Depreciation Expense						1,437,252		
	Add Depreciation Expense CIAC						346,276		
	Add Amoritization Expense						817,497		
	Anticipated change in net cash						3,153,413		



CALEDONIA UTILITY DISTRICT

2022 PROPOSED STORM WATER BUDGET

The Caledonia Utility District Storm Water budget has revenues from Storm Water User Fees (ERU), Special Assessments from past projects, Fund Balance Applied from previous years, and Engineering Revenue from billable projects and developments. The Caledonia Utility District Storm Water budget does not receive tax levy from the Village.

The proposed budget covers 3 full time employees

1 – Public Services Director, 1 – Utility Technician, 1 – Engineering Technician, and 1 – Engineering/Zoning Technician

The Expenses of the Storm Water Utility District are separated into 3 sections. 1 section covers personnel, the second section covers items that are essential to the operation of and the capital projects for the Storm Water District, and the third section is the Storm Water District's Debt Service.

The Capital Outlay for 2022 consists of 6 items/projects. Culvert Replacements, to replace road culverts that have failed and under roads that are scheduled to be repaved. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Highway 32 Stream Restoration, for the regrading of a drainage way for increased capacity and conveyance of storm water. Turtle Creek Restoration, for the acquisition of easements for the upcoming project for increased capacity and conveyance of storm water. Westview Village Storm to upsize some existing storm sewer. Generator Upgrades for the 2 Storm Water Lift Stations.

The Village of Caledonia Storm Water Utility District in 2021 paid off all remaining debt service from previous projects.

The Village of Caledonia Storm Water Utility District has proposed a balanced budget for 2022.

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
502-00-42010	Special Assessment	369,251	47,250	42,000	27,006	42,000	41,632	(368)	-1%
502-00-46311	Engineering Design Charges	16,671	35,000	25,000	15,331	25,000	17,500	(7,500)	-30%
502-00-47400	ERU Storm water fee	1,009,575	1,007,265	1,010,000	(49)	1,010,000	1,025,000	15,000	1%
502-00-48100	Interest Income	14,667	60,000	20,000	-	20,000	20,000	-	0%
502-00-48900	Miscellaneous Revenue	-	-	-	-	-	-	-	0%
502-00-49220	Transfer from Special Revenue	4,151,922	-	-	-	-	-	-	0%
502-00-49300	Fund Balance Applied	-	912,915	750,217	-	750,217	593,062	(157,155)	-21%
502-00-49310	Capital Contribution	6,621,735	-	-	-	-	-	-	0%
Total Income:		12,183,820	2,062,430	1,847,217	42,288	1,847,217	1,697,194	(150,023)	-8%
Expense:									
502-00-50100	Salaries	155,592	162,200	232,582	76,137	232,582	313,946	81,364	35%
502-00-50170	FICA	7,654	12,410	17,792	5,553	17,792	24,017	6,225	35%
502-00-50190	WRS	(46,995)	10,410	15,700	5,139	15,700	20,406	4,706	30%
502-00-50220	Health Care	21,223	29,175	49,698	15,389	49,698	80,297	30,599	62%
502-00-50230	Retiree Health Care	1,368	-	-	-	-	-	-	0%
502-00-50240	Life Insurance	1,477	655	919	33	919	1,425	506	55%
502-00-50250	Dental Insurance	534	1,080	1,368	353	1,368	1,767	399	29%
502-00-50260	Workers Compensation	5,114	4,850	6,500	-	6,500	8,952	2,452	38%
502-00-50280	Clothing Allowance	446	900	1,350	-	1,350	1,800	450	33%
502-00-50310	Safety Glasses	-	1,000	900	-	900	1,200	300	33%
502-00-51300	Education/Training/Conferences	175	6,500	6,500	20	6,500	5,000	(1,500)	-23%
502-00-51320	Memberships/Dues	-	-	-	-	-	-	-	0%
502-00-51340	Certification/licensing	69	3,000	-	-	-	3,000	3,000	0%
Total Salaries & Fringes:		146,658	232,180	333,309	102,625	333,309	461,810		

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
502-00-60100	General Liability Insurance	2,384	1,650	-	-	-	2,165	2,165	0%
502-00-61000	Professional Services	-	-	-	-	-	-	-	0%
502-00-61100	Legal Fees	1,361	10,000	5,000	-	5,000	5,000	-	0%
502-00-61300	Audit Services	5,000	5,000	5,000	-	5,000	5,000	-	0%
502-00-61600	Village Services	35,000	35,000	15,000	-	15,000	7,500	(7,500)	-50%
502-00-62100	Contracted Services	-	60,000	-	1,619	-	-	-	0%
502-00-62101	MS4 - Illicit Discharge	-	-	11,500	4,389	11,500	11,500	-	0%
502-00-62102	MS4 - Public Education	-	-	4,100	4,051	4,100	4,100	-	0%
502-00-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0%
502-00-62700	Grounds Services	-	30,000	-	-	-	-	-	0%
502-00-64030	Office Supplies	200	2,500	2,500	-	2,500	2,500	-	0%
502-00-64040	Postage & Shipping	-	-	500	-	500	500	-	0%
502-00-64050	Publications & Subscriptions	-	400	200	-	200	200	-	0%
502-00-64060	Copying & Printing	47	-	-	-	-	-	-	0%
502-00-64070	Work Supplies	755	3,000	3,000	613	3,000	3,000	-	0%
502-00-64140	Utilities	706	-	5,000	1,638	5,000	5,000	-	0%
502-00-64150	Communication Services	332	-	500	120	500	500	-	0%
502-00-64190	Miscellaneous Expenses	6,511	-	-	-	-	-	-	0%
502-00-64240	Building Repairs & Maintenance	71,634	55,000	65,000	5,967	65,000	65,000	-	0%
502-00-64250	Equipment Repairs & Maintenance	-	-	-	-	-	-	-	0%
502-00-64260	Grounds Repairs & Maintenance	60,594	7,000	37,000	4,585	37,000	37,000	-	0%
502-00-64300	IT Maintenance & Subscriptions	7,256	7,350	7,500	5,864	7,500	7,500	-	0%
502-00-64310	IT Contracted Services	-	-	-	-	-	-	-	0%
502-00-64500	Permits & Fees	13,352	30,000	3,000	3,000	3,000	3,000	-	0%
502-00-65050	Communications Equipment	370	50,000	-	-	-	-	-	0%
502-00-65060	Computer Hardware	7	-	-	54	-	-	-	0%
502-00-65150	Storm Sewers	(12,488)	1,216,500	-	11,008	-	-	-	0%

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
502-00-65151	Culvert Replacements	-	-	60,000	54,915	60,000	65,000	5,000	8%
502-00-65152	GIS Update	12,668	-	50,000	20,102	50,000	-	(50,000)	-100%
502-00-65153	Hood Creek Brushing	-	-	25,000	-	25,000	25,000	-	0%
502-00-65154	HWY 32 Stream Restoration	-	-	525,000	48,174	525,000	362,000	(163,000)	-31%
502-00-65155	Turtle Creek Restoration	-	-	75,000	23,057	75,000	50,000	(25,000)	-33%
502-00-65156	Westview Village Storm	-	-	-	29,288	-	125,000	125,000	0%
502-00-65157	Generator Upgrades	-	-	-	-	-	25,000	25,000	0%
502-00-66300	Transfer to Capital Projects	-	-	300,000	-	300,000	-	(300,000)	-100%
502-00-66500	Transfer to Enterprise	211,351	-	-	-	-	-	-	0%
Total Operating Expenses:		417,041	1,513,400	1,199,800	218,443	1,199,800	811,465	(388,335)	-32%
Total Expenses:		563,699	1,745,580	1,533,109	321,068	1,533,109	1,273,275	(259,834)	
Net Ordinary Income:		11,620,121	316,850	314,108	(278,780)	314,108	423,919	109,811	
502-00-67100	Interest	33,219	26,850	19,108	11,250	19,108	-	(19,108)	-100%
502-00-67300	Principal	-	290,000	295,000	295,000	295,000	-	(295,000)	-100%
502-00-68000	Depreciation Expense	423,919	-	425,000	-	425,000	423,919	(1,081)	0%
Total Other Expense:		457,138	316,850	739,108	306,250	739,108	423,919	(315,189)	-100%
Net Income		11,162,983	-	(425,000)	(585,030)	(425,000)	0	425,000	0%
Add in non-cash expenses									
Add Depreciation Expense							423,919		
Anticipated change in net cash							423,919		