

RESOLUTION 2022-118

RESOLUTION APPROVING AND AUTHORIZING THE ADOPTION OF THE 2023 BUDGET FOR THE VILLAGE OF CALEDONIA, AUTHORIZING, FEES, CAPITAL PROJECTS, AND SETTING VARIOUS TAX LEVIES

WHEREAS, there is a need to adopt a budget for the year 2023, authorize fees and capital projects and set annual tax levies; and

WHEREAS, the Village Administrator's Proposed Budget dated September 19, 2022, was presented to the Village Board for consideration; and

WHEREAS, the Proposed Budget was amended and as revised and dated October 19, 2022 was approved by the Village Board on October 19, 2022; and

WHEREAS, the Proposed Budget summary was published in the official newspaper for the Village of Caledonia on November 4, 2022; and

WHEREAS, a public hearing on the proposed budget was held by the Village Board on November 21, 2022.

NOW, THEREFORE, the Village Board of the Village of Caledonia, Racine County, Wisconsin does hereby resolve:

1. That the amendments to the Proposed Budget dated November 21, 2022, as set forth in Exhibit A and Exhibit B which are attached hereto and incorporated herein are authorized and approved.
2. That the Parks Department will be reclassified from the Parks Special Revenue Fund to the General Fund as set forth in Exhibit B.
3. That, as amended, the Proposed Budget dated October 19, 2022, as set forth in Exhibit C, which is attached hereto and incorporated herein, which includes:
 - a. the General Fund
 - b. the Debt Service Fund
 - c. the Capital Projects Fund
 - d. the TID #1 Fund
 - e. the TID #3 Fund
 - f. the TID #4 Fund
 - g. the TID #5 Fund
 - h. the Special Revenue Funds, including,
 - a) the Memorial Park Fund,
 - b) the Parks Fund (to be moved to General Fund in FY23)
 - c) the Refuse Fund
 - d) the Recycling Fund
 - e) the Fire/EMS Services Fund (moved to General Fund in FY22)
 - f) the Fire Safer Grant Fund (moved to General Fund in FY22)
 - g) the Municipal Court Fund (moved to General Fund in FY22)
 - i. Caledonia Water Utility District and the Fund therefore

- j. Caledonia Sewer Utility District and the Fund therefore
- k. Caledonia Storm Water Utility District and the Fund therefore

and is hereby approved and adopted as the Village of Caledonia's 2023 Budget, is specifically approved. A copy of the 2023 Budget shall be on file with the Village Clerk.

- 4. That the capital projects which are budgeted for in 2023 are set forth in Exhibit C and said capital projects are hereby approved and authorized.
- 5. That, notwithstanding the estimated fee set forth in Exhibit C, the "refuse fee" for 2022 shall be set at \$119.00 per parcel and the "recycling fee" for 2022 shall be set at \$70.00 per parcel and shall be collected on the December 2022 tax bill.
- 6. That the amount of \$15,927,508, be levied and assessed upon the taxable property of the Village of Caledonia in 2022 for the 2023 budget year and that this levy shall be allocated among the General Fund, the Debt Service Fund, and the Capital Projects Fund, as set forth in Exhibit C.
- 7. That special assessment revenue from the 3 Mile Project, the Maple Park Subdivision Project and the Woodland Pines Subdivision Project shall be deposited in the special assessment account in the Debt Service Fund Budget.
- 8. That the following amounts be levied and assessed in 2022 for the 2023 budget year upon the taxable property within the appropriate taxing district as follows:
 - a. \$552,808 upon the taxable property within the Caledonia Sewer Utility District.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this 21st day of November 2022.

Village of Caledonia

By Lee Wishau
Lee Wishau, Acting Village President

Attest Joslyn Hoeffert
Joslyn Hoeffert, Village Clerk

EXHIBIT A

Revise the following accounts:

Acct #	Acct Title	Increase	Decrease	Description
100-11-50220	Health Care	2,886.00		Adjustment for Health Insurance increase
100-13-50220	Health Care	1,838.00		and fully-funded HRA expenses
100-14-50220	Health Care	3,903.00		
100-30-50220	Health Care	53,116.00		
100-31-50220	Health Care	3,739.00		
100-32-50220	Health Care	2,121.00		
100-35-50220	Health Care	60,362.00		
100-40-50220	Health Care	1,870.00		
100-41-50220	Health Care	28,261.00		
100-42-50220	Health Care	2,121.00		
100-60-50220	Health Care	2,030.00		
100-70-50220	Health Care	2,121.00		
500-00-50220	Health Care	7,429.00		
501-00-50220	Health Care	7,429.00		
502-00-50220	Health Care	5,007.00		
100-30-50230	Retiree - Health Care		5,874.00	Retiree Health Care originally included HRA
100-35-50230	Retiree - Health Care		7,697.00	funding for the Retirees, based upon past
500-00-50230	Retiree - Health Care		996.00	budgetary practice
501-00-50230	Retiree - Health Care		996.00	
100-11-50240	Life Insurance		135.00	Eliminate the Reliance Standard life
100-13-50240	Life Insurance		135.00	insurance plan
100-14-50240	Life Insurance		187.00	
100-30-50240	Life Insurance		2,716.00	
100-31-50240	Life Insurance		165.00	
100-32-50240	Life Insurance		82.00	
100-35-50240	Life Insurance		3,314.00	
100-40-50240	Life Insurance		206.00	
100-41-50240	Life Insurance		1,257.00	
100-42-50240	Life Insurance		217.00	
100-60-50240	Life Insurance		135.00	
100-70-50240	Life Insurance		82.00	
500-00-50240	Life Insurance		366.00	
501-00-50240	Life Insurance		366.00	
502-00-50240	Life Insurance		217.00	
100-00-41110	Property Taxes	(65,350.00)		Reallocate levy from Capital Assets
100-00-44300	Building Permits	(3,146.00)		Additional revenue budgeted
100-00-47491	Village Department Services	(19,000.00)		Highway performs Utility Dept lawn mowing
400-00-41110	Property Taxes		65,350.00	Reduce levy for Capital Assets due to ¹
400-00-49100	Bond Proceeds	65,350.00		increase in Bonding
502-00-50100	Salaries	49,920.00		Transfer new Engineering Tech position to
502-00-50170	FICA	3,819.00		Storm Water Utility
502-00-50190	WRS	3,395.00		
502-00-50240	Life Insurance	52.00		
100-42-50100	Salaries		49,920.00	
100-42-50170	FICA		3,819.00	
100-42-50190	WRS		3,395.00	
100-42-50240	Life Insurance		52.00	
502-00-47400	ERU Storm Water Fee	(1,542.00)		Additional Storm Water ERU Revenue
502-00-65150	Storm Sewers		60,434.00	Reduce expense to offset add'l personnel costs
500-00-64250	Equipment Repairs & Maintenance		4,809.00	Reduce expenses to offset add'l health
501-00-64250	Equipment Repairs & Maintenance		4,809.00	insurance costs for the Water & Sewer District
	Totals	217,731.00	217,731.00	

EXHIBIT B

Revise the following accounts to reflect the reclassification of the Parks Department to the General Fund from the Parks-Special Revenue Fund:

Acct #	Acct Title	Increase	Decrease
100-00-41110	Property Taxes	142,180	
100-00-46752	Adult Sport Revenue	6,000	
100-00-46753	Park & Rec Rental	12,000	
100-00-46755	Advertising Revenue	1,500	
100-00-48100	Interest Income	50	
100-00-47491	Village Services	7,500	
100-70-50100	Salaries	45,569	
100-70-50110	Part Time Salaries	26,853	
100-70-50170	FICA	5,540	
100-70-50190	WRS	3,100	
100-70-50220	Health Care	22,725	
100-70-50240	Life Insurance	323	
100-70-50250	Dental Insurance	555	
100-70-61000	Professional Services	1,500	
100-70-62100	Contracted Servcies	10,000	
100-70-62700	Grounds Service	15,000	
100-70-63200	Fuel, Oil, Fluids	3,165	
100-70-63300	Vehicle Repairs & Maintenance	800	
100-70-64070	Work Supplies	8,000	
100-70-64100	Janitorial Supplies	1,300	
100-70-64110	Small Equipment	1,000	
100-70-64140	Utilities	18,000	
100-70-64200	Sales & Use Tax	800	
100-70-64240	Building Repairs & Maintenance	4,000	
100-70-64250	Equipment Repairs & Maintenance	1,000	
221-00-41110	Property Taxes		(142,180)
221-00-46210	Adult Sport Revenue		(6,000)
221-00-46753	Park & Rec Rental		(12,000)
221-00-48100	Interest Income		(50)
221-00-48691	Advertising Revenue		(1,500)
221-00-49210	Transfer from General Fund		(7,500)
221-00-50100	Salaries		(45,569)
221-00-50110	Part Time Salaries		(26,853)
221-00-50170	FICA		(5,540)
221-00-50190	WRS		(3,100)
221-00-50220	Health Care		(22,725)
221-00-50240	Life Insurance		(323)
221-00-50250	Dental Insurance		(555)
221-00-61000	Professional Services		(1,500)
221-00-62100	Contracted Servcies		(10,000)
221-00-62700	Grounds Service		(15,000)
221-00-63200	Fuel, Oil, Fluids		(3,165)
221-00-63300	Vehicle Repairs & Maintenance		(800)
221-00-64070	Work Supplies		(8,000)
221-00-64100	Janitorial Supplies		(1,300)
221-00-64110	Small Equipment		(1,000)
221-00-64140	Utilities		(18,000)
221-00-64200	Sales & Use Tax		(800)
221-00-64240	Building Repairs & Maintenance		(4,000)
221-00-64250	Equipment Repairs & Maintenance		(1,000)
	Totals	338,460	(338,460)

EXHIBIT C

2023 Proposed Budget, dated October 17, 2002

<https://caledonia-wi.gov/sites/default/files/2023%20Proposed%20Budget%2010.17.22.pdf>