



2023 Proposed Budget October 17, 2022

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Village Board

The Village Board consists of seven elected positions: six Trustees and the President. They are elected at-large for two-year terms and represent the entire Village. Half of the Trustee positions are up for election each year. The new term begins the third April of the appropriate year. The budget covers the cost of compensation for the trustees and various miscellaneous expenses.

Office	Name	Term Expiration
President	Jim Dobbs	April 2023
Trustee	Tom Weatherston	April 2023
Trustee	Dale Stillman	April 2024
Trustee	Bill Folk	April 2023
Trustee	Fran Martin	April 2024
Trustee	Holly McManus	April 2023
Trustee	Lee Wishau	April 2024

Committee & Commission Assignments

Finance Committee		Legislative & Licensing Committee		Parks & Recreation Advisory Committee
Trustee Lee Wishau, Chair		Trustee Fran Martin, Chair		Trustee Holly McManus, Chair
President Jim Dobbs		Trustee Bill Folk		Trustee Lee Wishau
Trustee Tom Weatherston		Trustee Dale Stillman		
Planning Commission		Public Works Committee		Personnel Committee
President Jim Dobbs, Chair		Trustee Tom Weatherston, Chair		Trustee Dale Stillman, Chair
Trustee Tom Weatherston		Trustee Holly McManus		Trustee Bill Folk
Community Development Authority		Board of Review		Utility District Commission
Trustee Fran Martin, Liaison		Trustee Fran Martin, Liaison		Trustee Lee Wishau, Liaison
President Jim Dobbs				

DIRECTORY OF VILLAGE STAFF

Administration and Department Heads:

Title:

Kathryn Kasper	Village Administrator
Joslyn Hoeffert	Village Clerk
Wayne Krueger	Finance Director/Village Treasurer
Tony Bunkelman	Public Service Director
Michelle Tucker	Human Resources Manager
Christopher Botsch	Police Chief
Jeffrey Henningfeld	Fire Chief
Peter Wagner	Community Development Director
Ryan Schmidt	Village Engineer

Certified Public Accountants:

Clifton Larsen Allen and Associates, LLP, Milwaukee, Wisconsin

Municipal Counsel:

Pruitt, Ekes, & Geary, S.C., Racine, Wisconsin

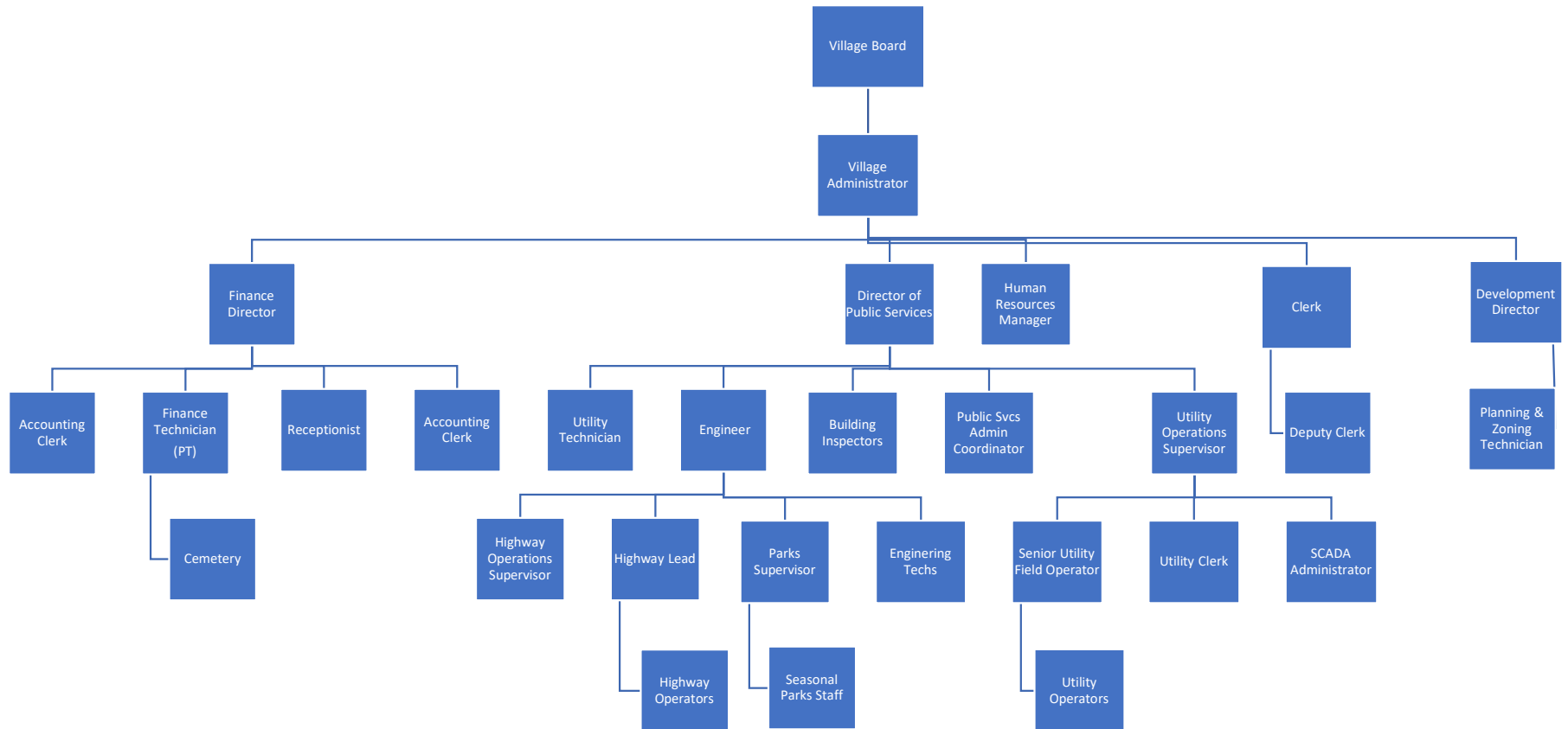
Bond Counsel:

Quarles & Brady, Milwaukee, Wisconsin

Financial Advisors:

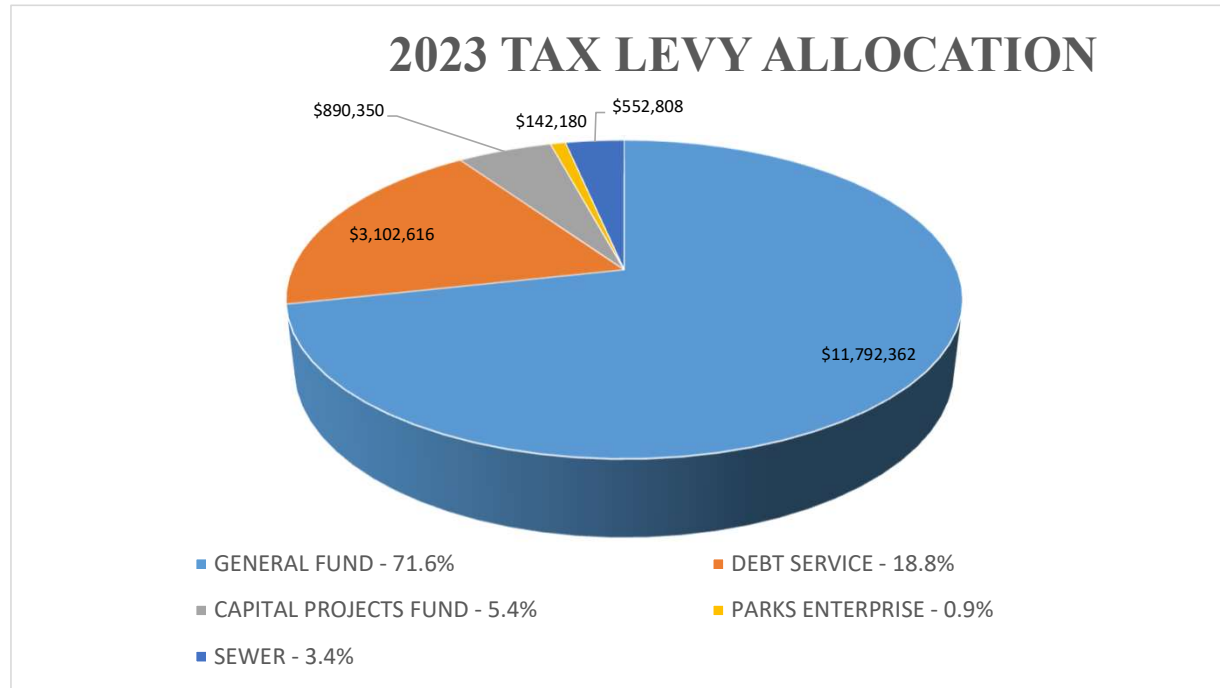
Ehlers, Waukesha, Wisconsin

VILLAGE OF CALEDONIA ORGANIZATIONAL CHART



Village of Caledonia Tax Levy Allocation

	2015	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND	9,171,422	9,410,827	9,549,365	9,702,016	9,587,215	9,876,048	10,446,886	11,171,322	11,792,362
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	3,102,616
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	890,350
FIRE SAFER GRANT	0	0	0	0	0	147,393	125,934	0	0
JOINT HEALTH	173,662	175,357	175,416	176,915	181,223	186,345	193,354	0	0
JOINT PARK	58,659	58,659	58,659	70,000	70,000	70,000	102,631	0	0
CEMETERY	8,000	10,000	10,000	12,500	12,500	11,000	6,000	0	0
PARKS	50,000	63,000	63,000	70,800	75,800	66,300	117,625	147,536	142,180
SUB - TOTAL	11,905,530	12,294,483	12,693,233	12,872,247	13,195,291	14,071,618	15,010,597	14,968,591	15,927,508
SEWER UTILITY DISTRICT	562,436	556,995	555,088	556,157	557,809	559,359	555,855	556,708	552,808
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	16,480,316
LEVY INCREASE	\$ -	\$ 206,585	\$ 100,000	\$ 175,000	\$ 329,070	\$ 886,558	\$ 678,563	\$ (138,716)	\$ 955,017



2023 LEVY LIMIT

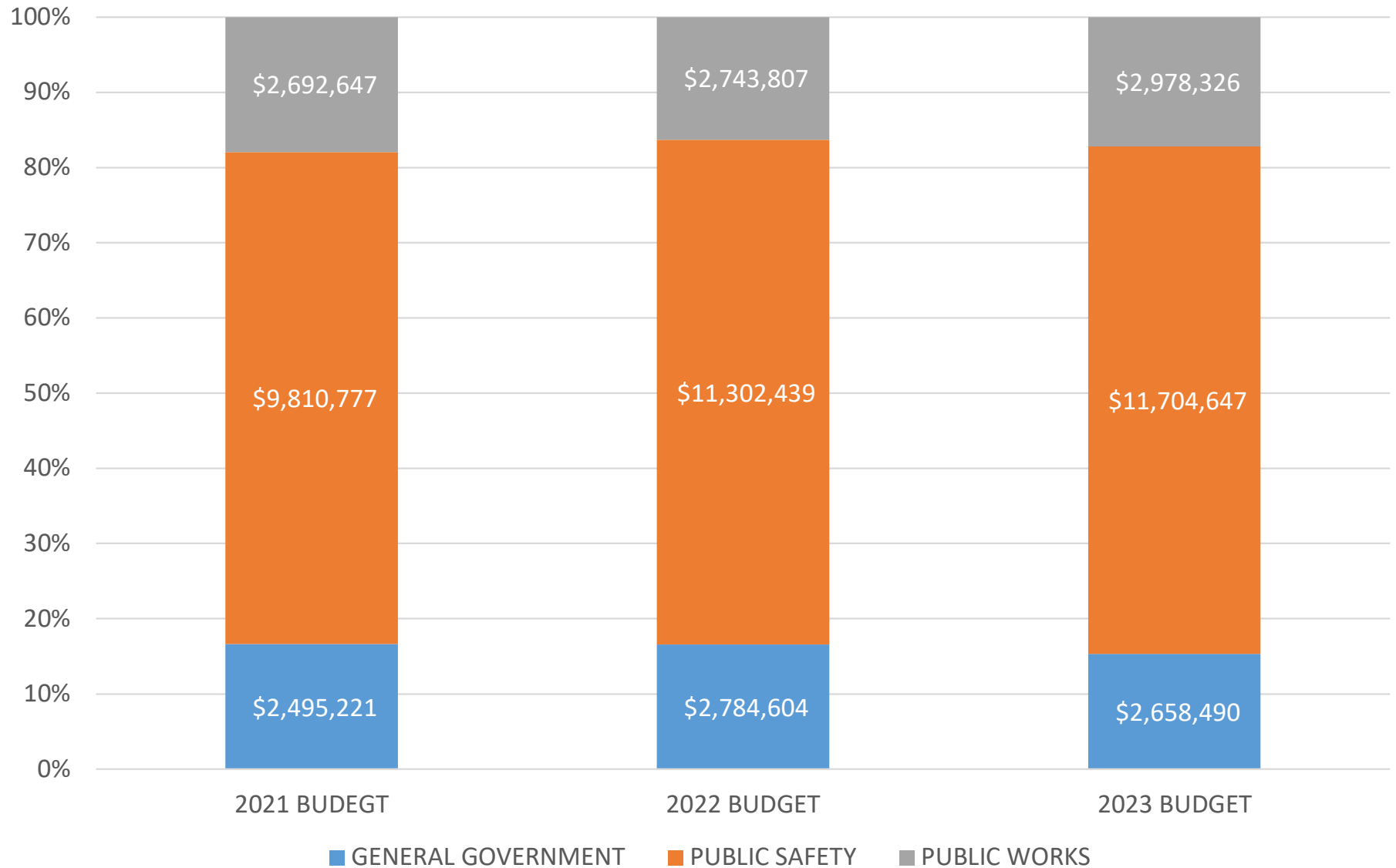
Levy limits imposed by Wisconsin State Statute restricts the annual levy growth by net new construction. Under the levy limit constraints, the tax levy cannot exceed the percentage increase in the Village's net new construction percentage (with a few exceptions). Although the 12-month average of the Consumer Price Index increased by 7.6%, the levy limit formula does not allow for increase in operating levy dollars to support the rate of inflation. The net new construction for the Village of Caledonia increased in 2022 to 1.96% up from 0.41% in 2021.

2022 NET NEW CONSTRUCTION – RACINE COUNTY MUNICIPALITIES				
Community Code	Municipality	2021 Equalized Value	2022 Net New Construction	Percent Change – Net New Construction
51002	TOWN OF BURLINGTON	832,313,100	10,609,700	1.27%
51006	TOWN OF DOVER	442,649,200	3,204,400	0.72%
51010	TOWN OF NORWAY	1,141,988,200	10,161,100	0.89%
51016	TOWN OF WATERFORD	847,996,100	11,048,300	1.30%
51104	VILLAGE OF CALEDONIA	2,703,689,000	53,038,800	1.96%
51121	VILLAGE OF ELMWOOD PARK	47,269,700	24,100	0.05%
51151	VILLAGE OF MOUNT PLEASANT	4,328,119,900	63,473,600	1.47%
51161	VILLAGE OF NORTH BAY	40,585,100	254,700	0.63%
51168	VILLAGE OF RAYMOND	626,601,800	9,100,100	1.45%
51176	VILLAGE OF ROCHESTER	415,571,400	4,917,100	1.18%
51181	VILLAGE OF STURTEVANT	752,106,200	27,285,300	3.63%
51186	VILLAGE OF UNION GROVE	429,728,000	21,161,700	4.92%
51191	VILLAGE OF WATERFORD	598,646,600	29,816,900	4.98%
51192	VILLAGE OF WIND POINT	288,502,900	627,800	0.22%
51194	VILLAGE OF YORKVILLE	725,915,900	16,994,000	2.34%
51206	CITY OF BURLINGTON	1,102,949,600	16,172,500	1.47%
51276	CITY OF RACINE	4,252,000,400	24,272,400	0.57%
51999	COUNTY OF RACINE	19,576,633,100	302,162,500	1.54%

Village of Caledonia General Fund Budget Summary

	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023
Revenues	15,903,543	15,356,041	16,830,853	15,198,910	16,870,468	17,341,463
Village Board	56,099	58,762	58,729	38,311	58,729	58,769
Village Clerk	198,095	232,728	180,737	117,319	176,030	193,149
Elections	35,059	39,500	92,443	30,332	63,339	43,027
Administration	305,592	357,489	293,624	202,754	293,224	304,727
Finance	170,300	164,462	328,515	213,905	315,333	349,907
Police	4,168,939	4,382,198	4,507,672	3,156,217	4,553,928	4,840,609
Police Support	573,686	592,891	596,503	429,469	572,442	337,064
Muni Court	114,549	117,267	122,773	81,863	112,842	125,823
Fire	4,664,250	4,725,067	5,807,997	4,141,950	5,834,203	6,139,212
Building	289,351	267,469	267,494	183,721	258,392	261,939
Highway	2,080,397	2,078,421	2,193,624	1,600,432	2,173,818	2,306,953
Public Works	287,117	185,589	192,004	111,491	177,627	240,888
Facilities	144,521	182,000	171,500	110,510	171,500	175,000
Comm. Development	180,611	169,163	186,679	117,502	159,328	255,485
Professional	1,730,075	1,920,303	1,830,556	937,413	1,905,128	1,708,911
	14,998,644	15,473,309	16,830,850	11,473,189	16,825,862	17,341,463

2021 - 2023 GENERAL FUND BUDGET CATEGORIES



Village of Caledonia Revenues

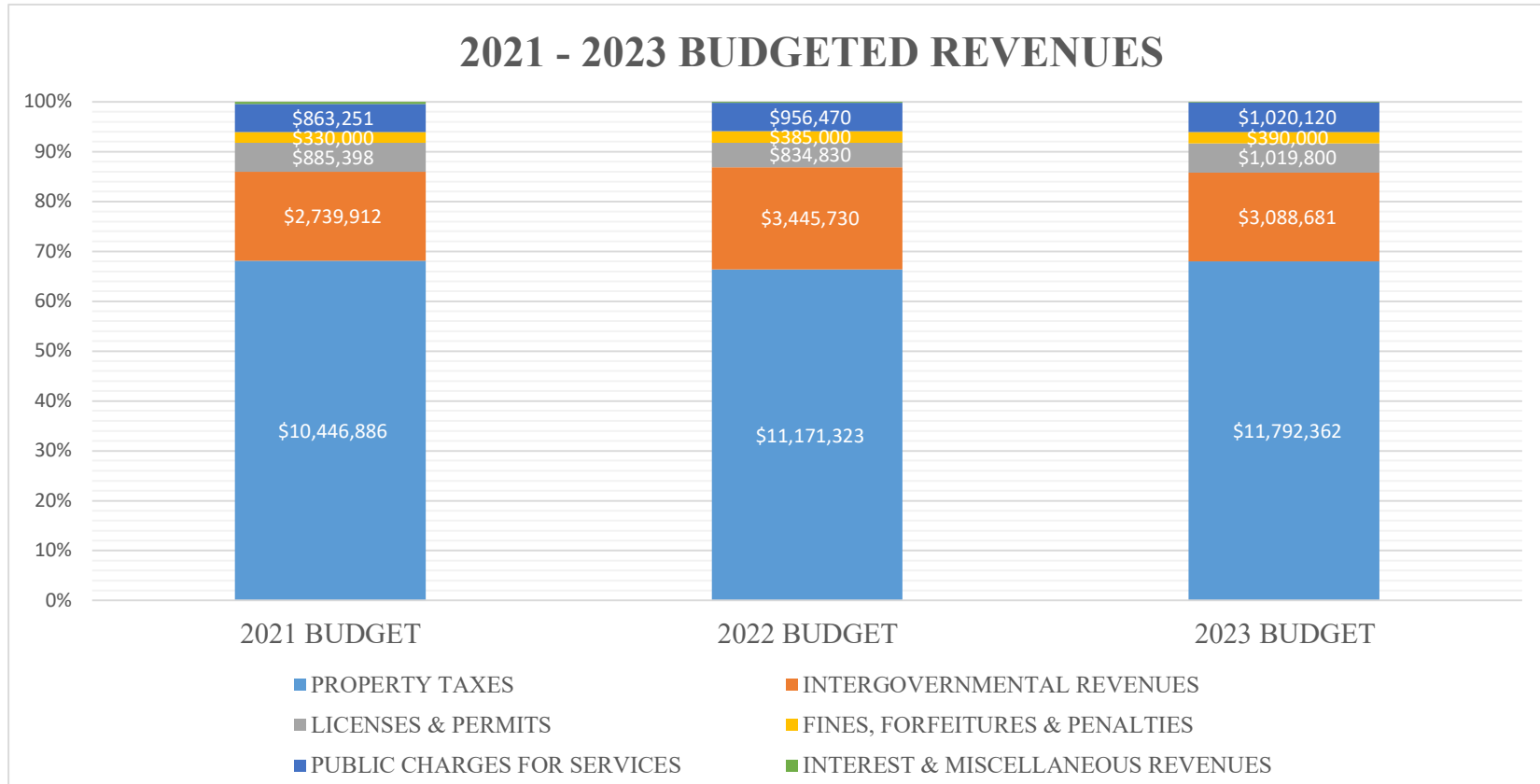
Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-00-41110	Property Taxes	10,446,886	10,446,886	11,171,323	11,171,322	11,171,322	11,792,362	621,039	6%
100-00-41210	Room Taxes	14,915	7,000	13,000	39,014	13,000	13,000	-	0%
100-00-42010	Special Assessments	-	28,000	17,191	-	-	-	(17,191)	-100%
100-00-43200	Grants	5,120	-	224,629	58,151	-	32,000	(192,629)	0%
100-00-41310	FCL and MFL Taxes	-	-	-	4,605	4,605	4,605	4,605	100%
100-00-43410	State Shared Revenue	868,471	890,566	871,494	308,675	883,243	825,647	(45,847)	-5%
100-00-43411	State Personal Property Aid	31,574	35,500	37,825	37,825	37,825	37,825	-	0%
100-00-43412	State Computer Aid	6,438	6,400	6,438	-	6,400	6,450	12	0%
100-00-43413	State Video Service Provider	66,694	-	66,694	66,694	66,694	66,694	0	0%
100-00-43420	Fire Dues	115,869	100,000	110,000	122,569	112,870	115,000	5,000	5%
100-00-43510	State Grant-General Gov	13	7,000	-	-	-	-	-	0%
100-00-43518	Motor Fuel Tax Refund	-	800	500	-	-	-	(500)	-100%
100-00-43521	State Reimbursement-PD	-	-	-	-	-	-	-	0%
100-00-43531	General Transp Aids	1,485,840	1,487,740	1,517,447	1,134,235	1,512,313	1,481,410	(36,037)	-2%
100-00-43610	Payment Muni Services	-	-	306,947	308,537	307,050	307,050	103	0%
100-00-43790	Intergovernmental Rev Sharing	4,025	-	-	-	-	-	-	0%
100-00-44100	Liquor/Tavern License	26,996	33,098	30,000	26,558	28,000	30,000	-	0%
100-00-44110	Business License-Other	-	-	-	-	-	-	-	0%
100-00-44120	Operator License	12,290	8,500	11,000	10,350	11,000	11,000	-	0%
100-00-44160	Tobacco License	100	-	-	-	-	-	-	0%
100-00-44170	Soda Licenses	235	250	230	240	250	-	(230)	-100%
100-00-44200	Animal Licenses	17,816	25,000	15,000	11,575	15,000	15,000	-	0%
100-00-44210	License-Other	325	-	300	250	250	300	-	0%
100-00-44300	Building Permits	362,737	150,000	202,000	366,100	400,000	350,000	148,000	73%
100-00-44310	Engineering Permits/Fees	90,331	84,000	60,000	74,847	60,000	60,000	-	0%
100-00-44311	Asphalt Permits	14,100	1,050	4,000	8,145	8,500	8,500	4,500	113%
100-00-44320	Culvert Fees	-	5,500	4,000	-	5,500	4,000	-	0%
100-00-44330	Permits-Other	275	1,000	300	-	-	-	(300)	-100%
100-00-44340	Construction Permits	-	-	-	-	-	-	-	0%

Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-00-44350	Electrical Permits	101,942	42,000	45,000	40,147	45,000	40,000	(5,000)	-11%
100-00-44360	Erosion Control Fees	24,119	15,000	17,000	18,173	22,000	24,000	7,000	41%
100-00-44370	Heating Permits	41,581	37,000	30,000	21,284	30,000	30,000	-	0%
100-00-44380	Plumbing Permits	63,840	51,000	51,000	40,908	45,000	45,000	(6,000)	-12%
100-00-44390	Fence Permits	8,410	6,000	6,000	5,093	6,000	8,000	2,000	33%
100-00-44400	Zoning Permits	75,940	60,000	60,000	72,154	70,000	70,000	10,000	17%
100-00-44410	Sign Permits	5,260	1,000	1,000	2,600	4,000	4,000	3,000	300%
100-00-44500	Neighborhood Planning Surcharg	54,540	25,000	38,000	53,135	55,000	60,000	22,000	58%
100-00-44900	Cable Franchise	261,050	340,000	260,000	133,408	260,000	260,000	-	0%
100-00-45110	Muni Court Fines	277,810	330,000	385,000	281,173	380,000	390,000	5,000	1%
100-00-46100	Licensing Fees	-	1,000	-	-	-	-	-	0%
100-00-46110	Atty/Court Costs	-	-	-	-	-	-	-	0%
100-00-46120	Miscellaneous Fees	999	5,000	-	2,769	3,000	1,000	1,000	100%
100-00-46130	Plan/Street Fees	50	-	-	25	50	-	-	0%
100-00-46140	Property Rentals	15,235	15,750	15,470	12,599	16,470	15,470	-	0%
100-00-46150	Special Event Fees	750	-	-	1,630	1,650	1,650	1,650	0%
100-00-46160	Tax Search Fee	32,016	28,000	28,000	21,485	28,000	28,000	-	0%
100-00-46210	Charges-PD	7,028	4,000	4,000	3,073	4,000	4,000	-	0%
100-00-46220	Fire Inspection Fees	48,033	40,000	40,000	-	40,000	45,000	5,000	13%
100-00-46230	Ambulance/EMS Fees	2,234,864	767,001	869,000	707,138	896,746	925,000	56,000	6%
100-00-46231	Medicare Write-offs	(1,207,585)	-	-	-	-	-	-	0%
100-00-46291	Charges-Other PS	-	-	-	-	-	-	-	0%
100-00-46324	Storm Sewer Charges	-	-	-	-	-	-	-	0%
100-00-46440	Weed and Nuisance Control	1,902	2,500	-	-	-	-	-	0%
100-00-46900	Private Property Maintainace	9,831	-	-	10,167	12,000	-	-	0%
100-00-47491	Village Department Services	176,906	199,000	273,565	600	273,565	199,000	(74,565)	-27%
100-00-48100	Interest Income	5,962	50,000	17,000	1,599	10,000	10,000	(7,000)	-41%
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 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-00-48200	Rent	-	-	-	-	-	-	-	0%
100-00-48400	Insurance Recoveries	67,318	14,000	-	3,665	3,665	-	-	-100%
100-00-48692	Insurance Rebates	2,932	-	-	-	-	-	-	0%
100-00-48900	Miscellaneous Revenue	17,761	-	16,000	9,955	16,000	16,000	-	0%
100-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		15,903,543	15,356,041	16,830,853	15,198,910	16,870,468	17,341,463	510,610	3.0%



Village of Caledonia

Village Board

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-10-50100	Salaries	50,740	50,600	50,600	35,001	50,600	50,600	0	0.0%
100-10-50170	FICA	3,882	3,871	3,871	2,678	3,871	3,871	(0)	0.0%
100-10-50190	WRS	893	891	858	612	858	898	40	4.6%
100-10-51320	Memberships/Dues	-	300	300	-	300	300	-	0.0%
100-10-51330	Mileage	-	100	100	-	100	100	-	0.0%
	Total Salaries & Fringes:	55,514	55,762	55,729	38,291	55,729	55,769	40	0.1%
100-10-64010	Notifications/Publications	35	-	-	-	-	-		
100-10-64070	Miscellaneous	550	-	-	-	-	-		
100-10-64190	Miscellaneous Expenses	-	3,000	3,000	20	3,000	3,000	-	0.0%
	Total Operating Expenditures:	585	3,000	3,000	20	3,000	3,000	-	0.0%
	Total Expense:	56,099	58,762	58,729	38,311	58,729	58,769	40	0.1%

VILLAGE CLERK

The Village Clerk is responsible for administering elections, licensing, permits, custody of the records, village board minutes, and agendas as well as other committee and commission agendas. This department is often a resident's first point of contact with Village Hall. The Clerk also administers the Board of Review, tax levy certification, posting and publications, and various day-to-day government operations.

The Village Clerk's Office is staffed by the following:

Employee Count	Title	FTE	
1	Village Clerk	1.0	
1	Deputy Village Clerk	1.0	
2	Totals	2.0	

Village of Caledonia

Village Clerk

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-11-50100	Salaries	135,682	157,267	112,812	78,817	112,812	116,596	3,784	3.4%
100-11-50110	Part Time Salaries	-	4,000	4,000	-	-	4,000	-	0.0%
100-11-50130	Overtime	1,506	1,000	1,000	118	1,000	1,000	-	0.0%
100-11-50170	FICA	10,042	12,418	9,013	5,540	9,013	9,302	289	3.2%
100-11-50190	WRS	9,260	10,957	7,658	5,124	7,658	8,269	611	8.0%
100-11-50220	Health Care	32,082	33,820	35,267	19,552	35,267	40,935	5,668	16.1%
100-11-50240	Life Insurance	229	586	108	167	586	210	102	94.0%
100-11-50250	Dental Insurance	622	980	179	386	444	188	9	5.0%
100-11-51300	Education/Training/Conferences	964	1,000	1,000	857	1,000	1,500	500	50.0%
100-11-51320	Memberships/Dues	50	100	100	65	100	150	50	50.0%
100-11-51330	Mileage	-	100	100	-	100	-	(100)	-100.0%
100-11-51350	Advertising	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		190,438	222,228	171,237	110,626	167,980	182,149	10,912	6.4%
100-11-61000	Professional Services	2,422	3,000	3,000	3,512	2,050	4,000	1,000	33.3%
100-11-62100	Contracted Services	63	-	-	-	-	-	-	0.0%
100-11-64010	Notifications/Publications	2,702	5,500	4,000	2,842	4,000	4,000	-	0.0%
100-11-64030	Office Supplies	712	500	1,000	305	500	1,000	-	0.0%
100-11-64040	Postage & Shipping	1,758	1,500	1,500	35	1,500	2,000	500	33.3%
Total Operating Expenditures:		7,657	10,500	9,500	6,693	8,050	11,000	1,500	15.8%
Total Expense:		198,095	232,728	180,737	117,319	176,030	193,149	12,412	6.9%

VILLAGE CLERK - ELECTIONS

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

In 2023 the Village will have two (2) scheduled elections:

February 21st – Spring Primary (if necessary)

April 4th – Spring Election

Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-12-50100	Salaries	-	-	-	-	-	-	-	0.0%
100-12-50110	Part Time Salaries	15,383	13,500	45,000	17,753	45,000	18,000	(27,000)	-60.0%
100-12-50170	FICA	158	-	3,443	8	300	1,377	(2,066)	0.0%
100-12-50190	WRS	-	-	-	-	-	-	-	0.0%
100-12-51300	Education/Training/Conferences	48	1,000	1,000	-	-	1,000	-	0.0%
100-12-51330	Mileage	-	500	500	53	100	250	(250)	-50.0%
Total Salaries & Fringes:		15,589	15,000	49,943	17,814	45,400	20,627	(29,316)	-58.7%
100-12-62100	Contracted Services	5,400	5,400	10,800	3,100	6,000	5,400	(5,400)	-50.0%
100-12-62300	Equipment Rental & Maintenance	8,574	7,000	7,000	3,004	7,000	7,000	-	0.0%
100-12-64010	Notifications/Publications	2,808	3,500	7,000	404	2,800	3,500	(3,500)	-50.0%
100-12-64030	Office Supplies	877	4,000	1,000	456	1,000	1,000	-	0.0%
100-12-64040	Postage & Shipping	691	2,000	10,000	1,873	1,000	2,000	(8,000)	-80.0%
100-12-64060	Copying & Printing	982	2,600	5,200	2,697	-	2,500	(2,700)	-51.9%
100-12-64070	Work Supplies	139	-	500	984	139	1,000	500	100.0%
100-12-64110	Small Equipment	-	-	1,000	-	-	-	(1,000)	-100.0%
Total Operating Expenditures:		19,471	24,500	42,500	12,518	17,939	22,400	(20,100)	-47.3%
Total Expense:		35,059	39,500	92,443	30,332	63,339	43,027	(49,416)	-53.5%

ADMINISTRATION

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. In addition to the duties, the Administrator assures effective communication and coordination among residents, municipal staff, and other governmental agencies while fostering economic growth and development within the Village.

The Administration Department is staffed by the following:

Employee Count	Title	FTE	
1	Administrator	1.0	Appointed in June, 2021
1	Human Resources Manager	1.0	
2	Totals	2.0	

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, and employee health and safety programs. The HR Manager also administers general liability and property insurances including claims handling, risk management, and loss control programs.

Village of Caledonia Administration

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-13-50100	Salaries	236,817	289,382	199,860	142,742	199,860	207,870	8,010	4.0%
100-13-50110	Part Time Salaries	(40)	-	-	-	-	-	-	0.0%
100-13-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-13-50170	FICA	17,779	22,138	15,289	10,669	15,289	15,799	510	3.3%
100-13-50190	WRS	12,423	13,660	12,991	9,270	12,991	14,044	1,053	8.1%
100-13-50220	Health Care	17,731	43,539	19,581	14,397	19,581	22,725	3,144	16.1%
100-13-50240	Life Insurance	253	499	474	374	474	535	61	12.8%
100-13-50250	Dental Insurance	781	1,368	529	397	529	555	26	5.0%
100-13-51100	Personnel Medical Exams	1,764	-	-	2,244	2,400	2,400	2,400	100.0%
100-13-51300	Education/Training/Conferences	1,441	1,500	1,500	610	1,500	1,500	-	0.0%
100-13-51320	Memberships/Dues	1,011	3,000	8,300	8,370	8,400	8,800	500	6.0%
100-13-51330	Mileage	-	100	100	-	-	-	(100)	-100.0%
	Salary & Fringe allocation other funds	-	(50,697)	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	289,959	324,489	258,624	189,074	261,024	274,227	15,603	6.0%
100-13-64010	Notifications/Publications	800	-	1,000	-	-	1,000	-	0.0%
100-13-64030	Office Supplies	5,768	6,500	6,500	5,682	6,500	7,000	500	7.7%
100-13-64040	Postage & Shipping	6,234	25,000	25,000	6,524	24,200	21,000	(4,000)	-16.0%
100-13-64060	Copying & Printing	602	1,000	1,000	725	1,000	500	(500)	-50.0%
100-13-64070	Work Supplies	2,229	500	1,500	749	500	1,000	(500)	-33.3%
	Total Operating Expenditures:	15,633	33,000	35,000	13,680	32,200	30,500	(4,500)	-12.9%
	Total Expense:	305,592	357,489	293,624	202,754	293,224	304,727	11,103	3.8%

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

FINANCE / TREASURY DEPARTMENT

The Finance/Treasurer Department is responsible for daily financial analysis, accounts payable functions, account receivable functions, payroll functions, annual budget administration, annual audit administration, banking/cash administration, investment functions, special assessments, utility district accounting, parks accounting, refuse/recycling accounting, capital asset management, cash receipting/bank deposits, weed commissioner function, debt service administration, annual tax collection including questions regarding taxes, personal property tax administration, shared preparation of tax roll and coordination/administration of Village of Caledonia's managed IT services.

The Finance Department is staffed by the following:

Employee Count	Title	FTE	
1	Finance Director / Village Treasurer	1.0	Appointed in March, 2022
1	Accounting Clerk	1.0	
2	Part-time Financial Technician	1.0	Permanent Part-Time Staff
1	Administrative Assistant	1.0	
5	Totals	4.0	

In 2019 the Finance Department began implementation of a new chart of account and ERP system (Civic Systems). The computer system implementation and chart of accounts redesign dramatically changed workflow and processes for this department and has a positive impact throughout the entire operations of the village. Staff continues to work to smooth out processes and continues to train department users. All accounting functions within the Village, including the Utility District, will become centralized within the Village Hall beginning in 2023.

Village of Caledonia Finance

Acct #	Acct Title	Actual 12/31/2021	Budget 1/1/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-14-50100	Salaries	107,510	171,509	198,608	168,530	229,594	241,132	42,524	21.4%
100-14-50110	Part Time Salaries	8,947	-	45,986	-	-	-	(45,986)	-100.0%
100-14-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-14-50170	FICA	9,483	13,120	18,711	12,465	17,564	18,447	(264)	-1.4%
100-14-50190	WRS	6,963	11,577	15,899	9,643	14,924	16,397	498	3.1%
100-14-50220	Health Care	19,022	9,524	18,982	25,240	35,977	52,336	33,354	175.7%
100-14-50230	Retiree Health Care	-	10,776	11,514	459	459	-	(11,514)	-100.0%
100-14-50240	Life Insurance	161	672	557	382	557	964	407	73.1%
100-14-50250	Dental Insurance	179	198	358	502	358	931	573	160.2%
100-14-51300	Education/Training/Conferences	240	1,500	1,500	20	1,500	1,000	(500)	-33.3%
100-14-51320	Memberships/Dues	250	500	500	150	500	300	(200)	-40.0%
100-14-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds*	-	(68,814)	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	152,755	150,562	312,615	210,854	301,433	331,507	18,892	6.0%
100-14-61310	Banking/Financial Charges	9,902	10,000	12,000	2,615	10,000	10,000	(2,000)	-16.7%
100-14-64030	Office Supplies	257	800	800	54	800	800	-	0.0%
100-14-64060	Copying & Printing	7,183	-	-	46	-	7,300	7,300	0.0%
100-14-64070	Work Supplies	203	3,100	3,100	336	3,100	300	(2,800)	-90.3%
	Total Operating Expenditures:	17,545	13,900	15,900	3,050	13,900	18,400	2,500	15.7%
	Total Expense:	170,300	164,462	328,515	213,905	315,333	349,907	21,392	6.5%

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

CALEDONIA POLICE DEPARTMENT

The Village of Caledonia Police Department provides 24 hour, 7 days a week law enforcement service to our community. The police department is committed to building and maintaining relationships with the business community, residents, and guests. The partnerships which have been developed are highly valued. The department's focus on community engagement activities continued in 2022 with some of the following activities: publishing an annual report, participating in Coffee/Cones with a Cop, organizing and participating in Community Care Day, and creating and hosting a Citizens' Police Academy. The department continues to enjoy tremendous community support. One of the goals for 2023 is to continue with a focus on community engagement.

The Police Department is staffed by the following:

Employee Count	Title	FTE	
1	Police Chief	1.0	
1	Deputy Police Chief	1.0	
3	Lieutenant	3.0	
5	Sergeant	5.0	
3	Detectives	3.0	
1	Task Force Officer	1.0	Assigned to the Federal Bureau of Investigation Task Force Racine
1	K9 Handler	1.0	With K9 Partner
22	Officers	21.19	The 0.19 FTE is related to a pending retirement in January of 2023
37	Totals	36.19	

Dispatch services are provided by the Racine County Communications Center.

The number of police officers, in relation to the Village's population, large geographic area, and call volume remains an on-going challenge for the department. The current staffing levels, compared to similarly sized surrounding municipalities and agencies throughout the state, demonstrates the extent of the staffing shortages faced by the department. The department is committed to working with elected officials and Village leaders to increase staffing levels to better meet the needs of the community.

The department understands the need to be good stewards of Village tax dollars. In efforts to offset costs to the Village, the police department has been very aggressive in pursuing grants for equipment and personnel, which will continue in 2023.

Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-30-50100	Salaries	2,667,052	2,755,924	2,876,834	1,958,887	2,855,000	2,983,066	106,232	3.7%
100-30-50130	Overtime	107,036	145,000	95,000	101,705	115,000	110,000	15,000	15.8%
100-30-50140	Longevity	5,600	6,150	5,400	5,900	5,900	7,000	1,600	29.6%
100-30-50170	FICA	207,628	223,443	227,990	153,135	227,205	239,383	11,393	5.0%
100-30-50190	WRS	353,920	367,732	357,465	253,113	386,100	413,053	55,588	15.6%
100-30-50220	Health Care	551,012	525,340	583,745	428,745	583,745	703,599	119,854	20.5%
100-30-50230	Retiree Health Care	-	84,242	73,105	55,962	73,105	82,959	9,854	13.5%
100-30-50240	Life Insurance	2,770	5,158	6,285	4,392	6,285	5,946	(339)	-5.4%
100-30-50250	Dental Insurance	11,600	13,884	12,748	9,353	13,884	13,428	680	5.3%
100-30-50280	Clothing Allowance	22,767	20,075	20,075	15,579	20,075	25,000	4,925	24.5%
100-30-50340	Education Benefit	-	2,750	3,025	-	2,750	4,125	1,100	36.4%
100-30-51100	Testing/Physicals	2,407	4,000	4,000	2,173	2,200	2,000	(2,000)	-50.0%
100-30-51300	Education/Training/Conferences	9,889	22,000	20,000	14,848	20,000	20,000	-	0.0%
100-30-51320	Memberships/Dues	573	1,500	1,500	570	1,000	1,000	(500)	-33.3%
Total Salaries & Fringes:		3,942,251	4,177,198	4,287,172	3,004,364	4,312,249	4,610,559	323,387	7.5%
100-30-61000	Professional Services	400	-	-	125	-	-	-	0.0%
100-30-62100	Contracted Services	27,378	21,000	22,000	19,569	22,000	25,000	3,000	13.6%
100-30-62300	Equipment Rental & Maintenance	-	-	-	1,594	3,187	-	-	0.0%
100-30-62400	Prisoner Expenses	-	-	-	-	-	-	-	0.0%
100-30-63200	Fuel, Oil, Fluids	73,254	70,000	70,000	44,516	89,000	70,000	-	0.0%
100-30-63300	Vehicle Repairs & Maintenance	38,657	35,000	40,000	23,833	37,150	40,000	-	0.0%
100-30-64000	Community Engagement	-	-	2,000	1,520	2,000	2,000	-	0.0%
100-30-64030	Office Supplies	7,819	7,000	7,000	3,798	7,000	8,000	1,000	14.3%
100-30-64040	Postage & Shipping	-	-	-	978	1,600	1,600	1,600	0.0%
100-30-64060	Copying & Printing	191	1,000	500	-	-	-	(500)	-100.0%
100-30-64070	Work Supplies	18,428	22,000	20,000	8,792	20,000	21,500	1,500	7.5%
100-30-64100	Janitorial Supplies	-	-	-	-	-	-	-	0.0%

Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-30-64110	Small Equipment	-	-	-	(0)	-	-	-	0.0%
100-30-64140	Utilities	16,907	17,500	17,000	10,750	17,000	17,000	-	0.0%
100-30-64150	Communication Services	16,777	7,500	19,000	13,043	19,000	20,000	1,000	5.3%
100-30-64240	Building Repairs & Maintenance	6,159	3,000	3,000	4,270	4,000	5,000	2,000	66.7%
100-30-64250	Equipment Repairs & Maintenance	1,777	2,000	1,000	125	800	1,000	-	0.0%
100-30-64300	IT Maintenance & Subscriptions	18,942	19,000	19,000	18,942	18,942	18,950	(50)	-0.3%
Total Operating Expenditures:		226,688	205,000	220,500	151,854	241,679	230,050	9,550	4.3%
Total Expense:		4,168,939	4,382,198	4,507,672	3,156,217	4,553,928	4,840,609	332,937	7.4%

POLICE SUPPORT SERVICES

Police Support Services (PSS) is comprised of civilian employees which are supervised 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 the Village police department. Support Services are often the first person a complainant or victim coming into the police department meets and speaks to concerning their issue. In addition, support services 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 Police Support Services is staffed by the following:

Employee Count	Title	FTE	
2	Police Support	2.0	
2	Totals	2.0	

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 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-31-50100	Salaries	88,704	89,093	90,232	63,849	87,287	94,702	4,470	5.0%
100-31-50110	Part Time Salaries	-	-	-	-	-	-	-	0.0%
100-31-50130	Overtime	35	-	3,000	2,567	2,465	3,000	-	0.0%
100-31-50170	FICA	6,083	6,816	7,132	4,529	6,866	7,474	342	4.8%
100-31-50190	WRS	5,990	6,014	6,060	4,252	5,834	6,644	584	9.6%
100-31-50220	Health Care	51,071	46,112	50,899	35,874	46,699	59,066	8,167	16.0%
100-31-50230	Retiree Health Care	-	5,416	5,390	4,134	4,931	-	(5,390)	-100.0%
100-31-50240	Life Insurance	216	398	458	316	458	459	1	0.2%
100-31-50250	Dental Insurance	1,059	1,170	1,059	750	971	1,111	52	4.9%
100-31-51300	Education/Training/Conferences	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Total Salaries & Fringes:		153,156	157,019	166,230	118,270	157,511	174,456	8,226	4.9%
100-31-62200	Community Dispatch Services	420,530	435,872	430,273	311,198	414,931	162,608	(267,665)	-62.2%
Total Operating Expenditures:		420,530	435,872	430,273	311,198	414,931	162,608	(267,665)	-62.2%
Total Expense:		573,686	592,891	596,503	429,469	572,442	337,064	(259,439)	-43.5%

Note: The Community Dispatch Services contract is being allocated between Police and Fire in 2023.

MUNICIPAL COURT

The municipal court processes all traffic and municipal citations issued by the Village of Caledonia. Court is held twice a month on Mondays each month and cases to be heard include initial arraignments for all traffic-related offenses as well as municipal citations for adults and juveniles, pre-trials, indigence hearings and trials.

The municipal court clerks' responsibilities include assembling the court docket, issue notices of default judgment and payment, post payments, process commitments and driver's license suspensions for non-payment and to answer questions from defendants.

The Municipal Court is staffed by the following:

Employee Count	Title	FTE	
1	Court Clerk	1.0	
1	Municipal Judge	0.2	
2	Totals	1.2	

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2021	Budget 1/1/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-32-50100	Salaries	71,954	91,746	52,785	49,884	69,185	76,330	23,545	45%
100-32-50110	Part Time Salaries	-	(20,000)	20,400	-	-	-	(20,400)	-100%
100-32-50170	FICA	4,996	5,489	5,599	3,487	5,293	5,839	240	4%
100-32-50190	WRS	3,503	3,493	4,757	2,192	4,497	5,190	433	9%
100-32-50220	Health Care	23,015	23,056	25,449	14,756	19,449	22,725	(2,724)	-11%
100-32-50240	Life Insurance	68	126	133	78	100	133	0	0%
100-32-50250	Dental Insurance	529	557	530	309	398	555	25	5%
100-32-50340	Education Benefit		(2,300)	-	-	-	-	-	0%
100-32-51100	Testing/Physicals		-	-	-	-	-	-	-
100-32-51300	Education/Training/Conferences	1,446	4,450	2,300	1,437	2,180	2,500	200	9%
100-32-51320	Memberships/Dues	<u>120</u>	<u>150</u>	<u>150</u>	<u>45</u>	<u>90</u>	<u>150</u>	<u>-</u>	<u>0%</u>
Total Salaries & Fringes:		105,632	106,767	112,103	72,187	101,192	113,423	1,320	1%
100-32-64030	Office Supplies	613	750	750	317	500	250	(500)	-67%
100-32-64040	Postage & Shipping		-	-	1,195	2,400	2,400	2,400	100%
100-32-64060	Copying & Printing	469	1,000	1,000	-	-	1,000	-	0%
100-32-64070	Work Supplies	<u>7,835</u>	<u>8,750</u>	<u>8,920</u>	<u>8,164</u>	<u>8,750</u>	<u>8,750</u>	<u>(170)</u>	<u>-2%</u>
Total Operating Expense:		8,917	10,500	10,670	9,677	11,650	12,400	1,730	16%
Total Expense:		114,549	117,267	122,773	81,863	112,842	125,823	3,050	2%

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 Fire Department is staffed by the following:

Employee Count	Title	FTE	
1	Fire Chief	1.0	
1	Administrative Assistant	1.0	
3	Battalion Chief	3.0	
9	Lieutenants	9.0	
31	Firefighters/EMT basic or Paramedics	31.0	Reduction of 3.0 FTE due to termination of the SAFER Grant March 2023
45	Totals	45.0	

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. This budget reflects the end of the SAFER grant funding in March 2023 and the subsequent loss through attrition of (3) firefighter/paramedic positions. 2021 was the department’s busiest year ever, responding to 3,169 calls for emergency services and the department is on pace to equal or exceed that number in 2022. This marks a 6.9 % increase over 2020 and a 36% increase over the previous five years.

The following chart represents an overview of services provided by the Caledonia Fire Department which include, but are not limited to:						
Medical Services			Fire Services		Fire Prevention & Inspection	Hazardous Incidents & Other
Paramedic Response	Level	Emergency	Confinement		Public Fire Prevention Education	Hazardous Materials
Mobile Integrated Health Care			Extinguishment		School Based Public Education	Confined Space
Invalid Assists			Property Conservation		Commercial Fire Inspections	Carbon Monoxide
Monthly Blood Pressure Clinic			Fire Origin & Cause		Record Keeping	Natural Gas
Record Keeping			Building Plan Reviews		CPR and First Aid Training	Ice and Water Rescue Response
Emergency Transport			National Fire Incident Reporting		Fire Extinguisher Training	Wires Arcing or Down

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-35-50100	Salaries	2,999,502	3,584,450	3,720,092	2,504,102	3,557,622	3,701,985	(18,107)	-0.5%
100-35-50130	Overtime	125,385	80,500	80,500	201,701	245,000	80,500	-	0.0%
100-35-50140	Longevity	15,300	16,150	16,100	15,350	16,100	15,600	(500)	-3.1%
100-35-50170	FICA	226,008	282,731	293,300	196,909	290,901	292,076	(1,224)	-0.4%
100-35-50190	WRS	393,943	462,852	456,728	328,295	456,728	501,136	44,408	9.7%
100-35-50220	Health Care	625,144	681,608	787,504	542,724	787,504	834,373	46,869	6.0%
100-35-50230	Retiree Health Care	-	68,108	73,105	61,753	73,105	107,912	34,807	47.6%
100-35-50240	Life Insurance	4,045	7,998	8,563	6,321	8,563	8,798	235	2.7%
100-35-50250	Dental Insurance	11,269	16,452	17,005	11,279	17,005	15,808	(1,197)	-7.0%
100-35-50280	Clothing Allowance	4,341	1,200	1,200	1,733	1,800	2,000	800	66.7%
100-35-50340	Education Benefit	-	13,525	17,300	-	17,300	16,400	(900)	-5.2%
100-35-51100	Testing/Physicals	2,644	2,000	2,000	178	2,000	2,000	-	0.0%
100-35-51300	Education/Training/Conferences	16,355	18,500	20,000	13,578	20,000	21,000	1,000	5.0%
100-35-51320	Memberships/Dues	2,225	6,650	6,650	1,081	6,650	6,650	-	0.0%
Salary & Fringe allocation other funds*		-	(790,717)	-	-	-	-	-	0.0%
Total Salaries & Fringes:		4,426,161	4,452,007	5,500,047	3,885,004	5,500,278	5,606,237	106,190	1.9%
100-35-61000	Professional Services	-	58,000	58,000	55,434	60,125	60,125	2,125	3.7%
100-35-62100	Contracted Services	10,537	13,000	13,000	13,604	13,000	13,000	-	0.0%
100-35-62200	Community Dispatch Services	-	-	-	-	-	198,550	198,550	100.0%
100-35-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-35-63200	Fuel, Oil, Fluids	27,587	19,500	23,500	26,338	40,000	36,000	12,500	53.2%
100-35-63300	Vehicle Repairs & Maintenance	37,288	27,800	36,000	37,507	42,000	40,000	4,000	11.1%
100-35-64030	Office Supplies	1,976	2,100	1,500	2,241	1,500	1,500	-	0.0%
100-35-64040	Postage & Shipping	164	300	150	183	300	300	150	100.0%
100-35-64060	Copying & Printing	297	1,500	500	127	500	500	-	0.0%
100-35-64070	Work Supplies	14,657	3,260	10,000	10,111	10,000	13,000	3,000	30.0%

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-35-64100	Janitorial Supplies	5,328	4,000	4,500	3,988	4,500	5,000	500	11.1%
100-35-64110	Small Equipment	10,481	12,000	12,000	7,096	12,000	12,000	-	0.0%
100-35-64140	Utilities	44,114	51,000	51,000	27,961	51,000	51,000	-	0.0%
100-35-64150	Telephone	11,237	5,000	12,000	8,790	12,000	12,000	-	0.0%
100-35-64240	Building Repairs & Maintenance	27,298	19,000	19,000	11,890	19,000	19,000	-	0.0%
100-35-64250	Equipment Repairs & Maintenance	17,418	27,000	27,000	18,486	27,000	27,000	-	0.0%
100-35-64280	Medical Supplies	29,707	29,600	39,800	33,192	41,000	44,000	4,200	10.6%
Total Operating Expenditures:		238,089	273,060	307,950	256,947	333,925	532,975	225,025	73.1%
Total Expense:		4,664,250	4,725,067	5,807,997	4,141,950	5,834,203	6,139,212	331,215	5.7%

Note: The Community Dispatch Services contract is being allocated between Police and Fire in 2023.

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.

The Building Department is staffed by the following:

Employee Count	Title	FTE	
1	Senior Building Inspector	1.0	Serves residential building, electrical, and plumbing
1	Building Inspector	1.0	Serves commercial and residential building and residential plumbing
1	Electrical Inspector	0.1	Serves Commercial properties
1	Plumbing Inspector	0.1	Serves Commercial properties
1	Administrative Assistant	0.5	
5	Totals	2.7	

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 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-40-50100	Salaries	192,025	164,674	160,591	127,042	170,197	191,084	30,493	19.0%
100-40-50110	Part Time Salaries	12,586	16,000	15,912	-	-	-	(15,912)	-100.0%
100-40-50130	Overtime	1,612	4,000	4,000	1,495	3,000	3,000	(1,000)	-25.0%
100-40-50170	FICA	14,494	14,128	13,808	8,956	13,020	14,847	1,039	7.5%
100-40-50190	WRS	12,664	11,925	10,698	7,676	11,063	12,137	1,439	13.5%
100-40-50220	Health Care	46,241	46,112	50,900	32,590	50,900	29,533	(21,367)	-42.0%
100-40-50240	Life Insurance	311	517	597	488	574	782	185	30.9%
100-40-50250	Dental Insurance	1,588	1,463	1,588	797	1,588	555	(1,033)	-65.0%
100-40-50280	Clothing Allowance	-	1,300	1,300	195	1,300	1,300	-	0.0%
100-40-51300	Education & Training	4,124	2,950	2,950	1,973	2,950	3,000	50	1.7%
100-40-51320	Memberships/Dues	809	-	-	793	1,000	1,000	1,000	0.0%
100-40-51330	Mileage	-	100	-	-	-	-	-	0.0%
Total Salaries & Fringes:		286,454	263,169	262,344	182,005	255,592	257,239	(5,105)	-1.9%
100-40-61000	Professional Services	-	-	-	-	-	-	-	0.0%
100-40-62100	Contracted Services	150	-	500	-	-	500	-	0.0%
100-40-64030	Office Supplies	601	1,300	1,450	323	800	1,000	(450)	-31.0%
100-40-64040	Postage & Shipping	-	-	-	-	-	-	-	0.0%
100-40-64070	Work Supplies	2,147	3,000	3,200	1,393	2,000	3,200	-	0.0%
100-40-64250	Equipment Repairs & Maintenan	-	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		2,898	4,300	5,150	1,715	2,800	4,700	(450)	-8.7%
Total Expense:		289,351	267,469	267,494	183,721	258,392	261,939	(5,555)	-2.1%

HIGHWAY DEPARTMENT

The duties of the Highway Department are to maintain approximately 157 miles of road Right of Ways. The scheduling of road pavement resurfacing, and patching is done through the Highway Department as well as the maintenance of all gravel shoulders, guard rails, crack sealing, paint striping, and road signs. Winter duties include snowplowing, salting, and tree cutting throughout the Village to keep the roads in the Village of Caledonia clear and safe for its residents. An average winter utilizes 3,750 tons of road salt.

The Highway Department is staffed by the following:

Employee Count	Title	FTE	
1	Highway Operations Supervision	1.0	
1	Highway Lead Operator	1.0	
14	Highway Operator	14.0	
2	Part-time Highway Operators	0.1	
1	Seasonal Yard Attendant	0.3	Personnel costs budgeted in the Recycling Special Revenue Fund
19	Totals	16.4	

The Highway Department works with several other Village departments including the Engineering Department on ditch and drainage projects, culvert replacements, mowing of road ditches, mowing of the Utility District drainage easements, and tree trimming. The Highway Department also assists the Parks Department on maintenance and provides heavywork and equipment when needed. The Highway Department also manages and maintains the compost site behind the Highway building at 6922 Nicholson Road. The compost site is open three days a week, March through November. The yard waste is mulched and provided free of charge to residents.

For this budget year, the Highway Department is looking at replacing a Mack Dump Truck, a 4WD Pickup Truck, a 4WD 1-ton Dump Truck, a Tractor with a Rear & Side Flail, and a Ford Tractor.

Village of Caledonia Highway

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-41-50100	Salaries	1,036,891	1,017,361	1,049,549	749,461	1,048,549	1,081,157	31,608	3.0%
100-41-50110	Part Time Salaries	726	-	5,100	350	1,000	6,137	1,037	20.3%
100-41-50130	Overtime	23,985	40,000	40,000	15,673	23,107	30,000	(10,000)	-25.0%
100-41-50170	FICA	77,031	80,888	83,741	54,980	82,058	85,473	1,732	2.1%
100-41-50190	WRS	71,608	71,372	71,152	49,698	69,723	75,976	4,824	6.8%
100-41-50220	Health Care	285,082	280,391	309,451	223,783	309,451	352,345	42,894	13.9%
100-41-50230	Retiree Health Care	-	10,833	5,390	919	919	-	(5,390)	-100.0%
100-41-50240	Life Insurance	2,500	4,437	4,953	3,817	4,953	5,370	417	8.4%
100-41-50250	Dental Insurance	6,188	6,839	6,188	4,539	6,188	6,494	306	4.9%
100-41-50280	Clothing Allowance	8,651	10,000	10,000	1,194	10,000	10,000	-	0.0%
100-41-51100	Testing/Physicals	638	800	1,100	1,140	1,100	1,000	(100)	-9.1%
100-41-51300	Education/Training/Conferences	-	500	-	-	-	-	-	0.0%
Total Salaries & Fringes:		1,513,342	1,523,421	1,586,624	1,105,554	1,557,048	1,653,953	67,329	4.2%
100-41-61000	Professional Services	606	-	-	-	-	-	-	0.0%
100-41-62100	Contracted Services	9,557	10,000	10,500	6,503	10,500	10,500	-	0.0%
100-41-62300	Equipment Rental & Maintenance	2,587	-	-	-	-	-	-	0.0%
100-41-63200	Fuel, Oil, Fluids	66,412	75,000	85,000	106,136	85,000	95,000	10,000	11.8%
100-41-63300	Vehicle Repairs & Maintenance	84,328	78,000	85,000	41,389	85,000	100,000	15,000	17.6%
100-41-64030	Office Supplies	1,219	-	-	-	-	-	-	0.0%
100-41-64070	Work Supplies	9,199	9,000	9,500	3,470	7,500	9,500	-	0.0%
100-41-64080	Snow & Ice Materials	234,051	230,000	250,000	201,157	250,000	250,000	-	0.0%
100-41-64090	Road Maintenance Materials	119,321	110,000	125,000	99,905	125,000	137,500	12,500	10.0%
100-41-64100	Janitorial Supplies	828	-	1,000	-	-	-	(1,000)	-100.0%
100-41-64110	Small Equipment	2,064	6,000	3,500	2,315	3,500	4,000	500	14.3%
100-41-64140	Utilities	20,031	12,000	15,000	4,151	15,000	15,000	-	0.0%
100-41-64240	Building Repairs & Maintenance	5,522	5,000	5,000	10,819	10,270	10,000	5,000	100.0%
100-41-64250	Equipment Repairs & Maintenance	11,330	20,000	17,500	19,034	25,000	21,500	4,000	22.9%
Total Operating Expenditures:		567,056	555,000	607,000	494,878	616,770	653,000	46,000	7.6%
Total Expense:		2,080,397	2,078,421	2,193,624	1,600,432	2,173,818	2,306,953	113,329	5.2%

ENGINEERING DEPARTMENT

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 most timely and cost-effective procedures to be used to maintain the local road network.

The Engineering Department is staffed by the following:

Employee Count	Title	FTE	
1	Village Engineer	1.0	
1	Engineering Technician	1.0	Proposed new position in 2023
1	Part-time Engineering Intern	0.3	Summer Intern
1	Administrative Assistant	0.5	Shared with Building Department
2	Totals	2.8	

The Engineering Department processes a variety of permits. Through September of 2022 the following number of permits have been reviewed and issued by the Engineering Department. Driveway Paving Permits – 82, Building Permits – 568, Culvert Replacements – 25, Fence Permits – 99, Land Disturbance Permits – 61, Right of Way Access Permits – 53, Road Opening Permits – 10, and Utility Permits – 76.

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.

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.

The Engineering Department performs reviews of new development within the Village of Caledonia. These reviews are for Site Grading, Drainage, Road Construction, and more. New development includes subdivisions such as The Glen at Water's Edge or commercial development such as DeBack Farms.

Village of Caledonia Engineering

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-42-50100	Salaries	199,831	119,877	124,140	78,922	113,940	169,684	45,544	36.7%
100-42-50110	Part Time Salaries	1,044	9,000	9,000	9,248	10,200	10,200	1,200	13.3%
100-42-50130	Overtime	568	4,000	4,000	332	664	2,000	(2,000)	-50.0%
100-42-50170	FICA	14,515	10,165	10,491	5,799	10,491	13,914	3,423	32.6%
100-42-50190	WRS	13,509	8,969	8,915	4,991	8,915	11,674	2,759	31.0%
100-42-50220	Health Care	42,465	23,057	25,449	10,378	25,449	22,725	(2,724)	-10.7%
100-42-50240	Life Insurance	445	193	180	143	204	253	73	40.4%
100-42-50250	Dental Insurance	1,061	878	529	324	354	188	(341)	-64.5%
100-42-50280	Clothing Allowance	-	600	-	-	-	-	-	0.0%
100-42-51100	Personnel Medical Exams	-	-	-	-	-	-	-	0.0%
100-42-51300	Education/Training/Conferences	258	1,250	1,250	460	800	1,500	250	20.0%
100-42-51320	Dues & Publications	-	-	-	5	-	-	-	0.0%
100-42-51330	Mileage	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		273,697	177,989	183,954	110,602	171,017	232,138	48,184	26.2%
100-42-62100	Contracted Services	11,457	4,000	4,500	-	4,500	4,500	-	0.0%
100-42-64030	Office Supplies	414	1,200	1,300	296	500	1,200	(100)	-7.7%
100-42-64070	Work Supplies	739	2,000	2,250	572	800	2,250	-	0.0%
100-42-64250	Equipment Repair	810	400	-	21	810	800	800	100.0%
Total Operating Expenditures:		13,420	7,600	8,050	888	6,610	8,750	700	8.7%
Total Expense:		287,117	185,589	192,004	111,491	177,627	240,888	48,884	25.5%

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 Community Development Department is staffed by the following:

Employee Count	Title	FTE	
1	Development Director	1.0	
1	Planning & Zoning Technician	1.0	Previously budgeted in Storm Water
2	Totals	2.0	

The Department is responsible for Zoning Code Enforcement, working directly with landowners and businesses to remediate nonconformance issues. 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/amendments.

Significant Project Reviews Completed:

- Completed the entitlement process for the secure Racine County Youth Development and Care Facility located along 3 Mile Road
- Completed the entitlement and site review process for the 175-unit Water's Edge Condominium and 30-lot single-family development in TID 5.
- Completed the building, site, and operation plan review process for a 188,358 square-foot industrial building located at 13301 4 Mile Road in TID 4.
- Completed the entitlement process for the development of the Caledonia Corporate Park and the building, site, and operation plan reviews for two industrial buildings totaling 374,784 square-feet of industrial space located in TID 4.
- Completed the entitlement process and building, site, and operation plan for the Village Public Safety Building.

Significant Initiatives Accomplished in 2022:

- Adoption of the Crawford Park Master Plan providing the Village with a vision to develop the recently acquired 17 acres of land abutting the park.
- Adoption of the revised Title 16: Zoning and Board of Appeals of the Municipal Code which resulted in the unifying of Racine County Zoning Code and Village of Caledonia Zoning Code into one cohesive document.
- Began utilizing Zoning Hub, a web-based software, which provides the public with easy access to the Village's zoning code and review of proposed developments within the Village.
- Expansion of the Community Development Department with the creation of a Planning & Zoning Technician, providing additional resources for the daily application and enforcement of the zoning code.

Village of Caledonia Community Development

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-60-50100	Salaries	95,280	95,498	110,959	80,019	110,959	160,181	49,222	44.4%
100-60-50170	FICA	7,169	7,306	8,488	6,001	8,488	12,254	3,766	44.4%
100-60-50190	WRS	6,431	6,446	7,212	5,197	7,212	10,892	3,680	51.0%
100-60-50220	Health Care	8,991	8,900	9,818	8,033	9,818	22,803	12,985	132.3%
100-60-50240	Life Insurance	117	215	223	179	223	629	406	181.9%
100-60-50250	Dental Insurance	179	198	179	265	179	376	197	110.0%
100-60-51300	Education/Training/Conferences	325	1,000	1,000	229	850	1,000	-	0.0%
100-60-51320	Memberships/Dues	599	600	600	-	599	600	-	0.0%
Total Salaries & Fringes:		119,091	120,163	138,479	99,924	138,328	208,735	70,256	50.7%
100-60-61000	Professional Services	59,397	47,500	47,000	15,800	20,000	45,000	(2,000)	-4.3%
100-60-64010	Notifications/Publications	43	-	100	928	-	1,000	900	900.0%
100-60-64030	Office Supplies	174	1,000	500	194	500	-	(500)	-100.0%
100-60-64040	Postage & Shipping	-	-	100	9	-	-	(100)	-100.0%
100-60-64060	Copying & Printing	236	-	-	53	-	-	-	0.0%
100-60-64070	Work Supplies	1,670	500	500	595	500	750	250	50.0%
Total Operating Expenditures:		61,520	49,000	48,200	17,579	21,000	46,750	(1,450)	-3.0%
Total Expense:		180,611	169,163	186,679	117,502	159,328	255,485	68,806	36.9%

Village of Caledonia Maintenance & Facilities

Acct #	Acct Title	Actual 12/31/2021	Budget 1/1/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
100-43-51100	Personnel Medical Exams	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	-	-	-	-	-	-	-	
100-43-62100	Contracted Services	36,983	36,000	39,000	29,011	39,000	39,000	-	0.0%
100-43-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-43-63200	Fuel, Oil, Fluids	3,622	3,000	3,000	3,117	3,000	3,000	-	0.0%
100-43-63300	Vehicle Repairs & Maintenance	446	4,000	2,500	2,296	2,500	2,500	-	0.0%
100-43-64070	Work Supplies	2,012	1,000	2,000	1,752	2,000	2,000	-	0.0%
100-43-64100	Janitorial Supplies	2,083	3,000	2,500	3,721	2,500	2,500	-	0.0%
100-43-64110	Small Equipment	1,412	-	-	-	-	-	-	0.0%
100-43-64140	Utilities	44,062	50,000	53,000	40,328	53,000	55,000	2,000	3.8%
100-43-64150	Communication Services	41,987	45,000	45,000	26,511	45,000	45,000	-	0.0%
100-43-64240	Building Repairs & Maintenance	9,713	30,000	20,000	2,751	20,000	20,000	-	0.0%
100-43-64250	Equipment Repairs & Maintenance	2,202	-	-	1,024	-	1,500	1,500	100.0%
100-43-64260	Grounds Repairs & Maintenance	-	10,000	4,500	-	4,500	4,500	-	0.0%
	Total Operating Expenditures:	144,521	182,000	171,500	110,510	171,500	175,000	3,500	2.0%
	Total Expense:	144,521	182,000	171,500	110,510	171,500	175,000	3,500	2.0%

Village of Caledonia Professional

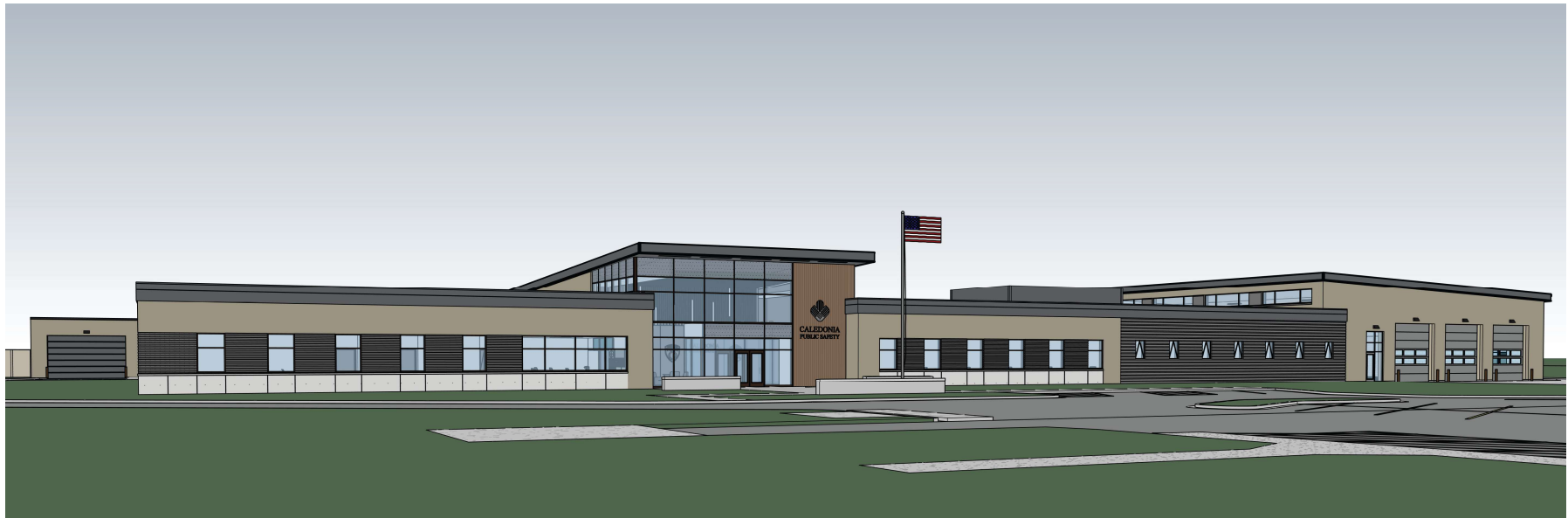
Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
100-90-50260	Workers Compensation	384,422	379,602	262,366	218,421	303,611	276,550	14,184	5.4%
100-90-50300	Tuition Reimbursement	11,049	12,000	12,000	9,486	12,000	12,000	-	0.0%
100-90-50340	Education Benefit	2,000	-	-	-	-	-	-	0.0%
100-90-51320	Membership/Dues	-	8,000	8,000	-	-	-	(8,000)	-100.0%
Total Salaries & Fringes:		397,470	399,602	282,366	227,907	315,611	288,550	6,184	2.2%
100-90-60000	Insurance Deductible/Stop Loss	5,071	75,000	75,000	1,997	5,000	10,110	(64,890)	-86.5%
100-90-60100	General Liability Insurance	148,000	145,000	142,704	166,881	166,881	175,225	32,521	22.8%
100-90-61000	Professional Services	15,890	1,800	5,000	1,116	5,000	5,000	-	0.0%
100-90-61100	Legal Fees	136,486	225,000	221,800	77,903	221,800	220,000	(1,800)	-0.8%
100-90-61110	Attorney - Municipal Court	50,005	45,000	45,000	19,279	45,000	45,000	-	0.0%
100-90-61300	Audit Services	7,120	18,000	18,000	9,812	15,000	15,000	(3,000)	-16.7%
100-90-61500	Board Of Review	-	1,500	1,500	-	1,500	1,500	-	0.0%
100-90-62100	Contracted Services	75,386	120,000	57,137	34,016	63,487	50,000	(7,137)	-12.5%
100-90-62150	Assessment Services	92,266	-	117,200	94,957	117,000	117,000	(200)	0.0%
100-90-62300	Office Equipment Rental & Main	73,444	66,000	22,500	57,837	74,000	26,765	4,265	19.0%
100-90-62450	Revenue Sharing	395,351	395,351	424,009	-	424,009	325,361	(98,648)	-23.3%
100-90-62500	Animal Control Contract	13,110	13,350	8,340	5,560	8,340	15,600	7,260	87.1%
100-90-62600	Transit System	32,900	36,000	36,000	32,900	36,000	45,000	9,000	25.0%
100-90-62900	Private Property Maintenance	5,945	9,000	9,000	11,914	9,000	6,000	(3,000)	-33.3%
100-90-64160	Special Programs/Events	-	-	2,500	2,500	2,500	2,500	-	0.0%
100-90-64200	Sales Tax	267	200	1,000	150	1,000	300	(700)	-70.0%
100-90-64290	Street Lighting	161,209	148,500	148,500	107,030	160,000	160,000	11,500	7.7%
100-90-64300	IT Maintenance & Subscriptions	83,621	47,000	55,000	33,586	80,000	50,000	(5,000)	-9.1%
100-90-64310	IT Contracted Services	26,582	90,000	84,000	38,172	90,000	80,000	(4,000)	-4.8%
100-90-64320	IT Infrastructure	9,951	10,000	20,000	13,894	10,000	20,000	-	0.0%
100-90-65100	Contingency	-	74,000	54,000	-	54,000	50,000	(4,000)	-7.4%
100-90-66300	Transfer To Other Funds	-	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		1,332,605	1,520,701	1,548,190	709,505	1,589,517	1,420,361	(127,829)	-8.3%
Total Expense:		1,730,075	1,920,303	1,830,556	937,413	1,905,128	1,708,911	(121,645)	-6.6%

DEBT SERVICE

The Debt Service Fund encompasses the revenues and expenditures required for the 2023 principal and interest payments of General Obligation Bonds issued by the Village of Caledonia. The property taxes levied for debt service are not subject to the Village's levy limit.

The large increase in the principal payments for 2023 are directly related to the 2022 borrowing for the new Village of Caledonia Public Safety Building. Construction is currently underway on the project, with the anticipated grand opening ceremony in January 2024. The interest related to the 2022 borrowing for the Public Safety Building has been offset in 2023 by the bond premium received upon the sale of the bonds.

The 2023 budget includes a \$1,000,000 levy transfer to Capital Projects, which is specified in the TID #4 financing plan.



Village of Caledonia Debt Service

	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt %	
Income:								
300-00-41110 Property Taxes	2,400,425	2,425,432	2,400,245	2,405,748	2,400,245	3,102,616	702,371	29%
300-00-41120 Tax Increment	-	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	18,789	-	-	17,907	-	-	-	0%
300-00-46850 Economic Develop Charges	354,629	319,227	354,629	-	354,629	393,958	39,329	11%
300-00-48100 Interest Income	245,662	280,773	245,371	-	245,371	206,042	(39,329)	-16%
300-00-48900 Other Revenue	-	-	-	-	-	-	-	0%
300-00-49240 Transfer From Cap Projects	3,500,000	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
300-00-49400 Proceeds - Refunding Debt	-	-	-	-	-	-	-	0%
Total Income:	6,519,506	3,025,432	3,000,245	2,423,655	3,000,245	3,702,616	702,371	23%
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	392,311	440,652	404,801	210,245	404,801	277,616	(127,185)	-31%
300-00-67150 Interest - Increment	-	-	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	1,540,000	1,545,000	1,540,000	1,507,720	1,540,000	2,425,000	885,000	57%
300-00-67400 Other Fiscal Charges	1,000	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	149,123	-	-	-	-	-	-	0%
Total Expense:	3,082,434	2,985,652	2,944,801	1,717,965	2,944,801	3,702,616	757,815	0%
Net Income	3,437,071	39,780	55,444	705,691	55,444	-	(55,444)	-100%

VILLAGE OF CALEDONIA
DETAIL OF CAPITAL PROJECTS FUND - 2023

TAX LEVY		890,350	
DEBT		849,650	
TRANSFER FROM OTHER FUNDS		219,865	
GRANT FUNDS		0	
REVENUE FROM SALE OF FIXED ASSETS		20,000	
	TOTAL REVENUES	<u>1,979,865</u>	
ADMINISTRATION			
COMPUTER SYSTEM UPGRADES	<u>10,000</u>		10,000
FIRE DEPARTMENT			
AMBULANCE/POWER LOAD SYSTEM	165,000		
REPLACE UT-11/BT-11 WITH 1 TON PICKUP, PLOW, AND PUMP	95,000		
REPLACE FLOOR IN STATION 11	8,500		
STATION 10 UPGRADES	<u>10,000</u>		278,500
HIGHWAY DEPT			
ROAD RESURFACING	952,865		
REPLACE #46 - MACK DUMP TRUCK WITH PLOW	205,000		
REPLACE PICKUP TRUCK - 4WD #28	42,000		
REPLACE 1 TON DUMP TRUCK - 4WD #34	60,000		
REPLACE FORD TRACTOR #27	<u>110,000</u>		1,369,865
PARKS DEPT			
CRAWFORD PARK MASTER PLAN-PHASE ONE PLANNING & IMPLEMENTATION	<u>30,000</u>		30,000
POLICE DEPT			
4 FORD POLICE SUV	160,000		
4 SQUAD CHANGEOVERS	62,000		
2 ARBITRATOR HD SQUAD CAMERAS	7,500		
2 SQUAD COMPUTERS TOUGHBOOKS	7,500		
PORTABLE RADIOS - ADD AND REPLACE	17,000		
HANDGUN REPLACEMENT PROJECT	20,000		
SPEED TRAILER	12,500		
LIDAR (HANDHELD RADAR)	<u>5,000</u>		291,500
	TOTAL EXPENDITURES	<u>1,979,865</u>	

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
400-00-41110	Property Taxes	1,617,742	1,617,742	1,267,920	1,243,985	1,267,920	890,350	(377,570)	-42%
400-00-42010	Special Assessments	-	-	-	-	-	-	-	-
400-00-43534	State Grant-LRIP	70,569	187,500	-	-	-	-	-	-
400-00-48100	Interest Income	796	-	-	-	-	-	-	-
400-00-48140	Dividend Income	-	-	-	-	-	-	-	-
400-00-48301	Sale Of Property	6,075	20,000	20,000	-	20,000	20,000	-	0%
400-00-48400	Insurance Recoveries	-	-	-	-	-	-	-	-
400-00-48900	Miscellaneous Revenue	-	-	-	-	-	-	-	-
400-00-49100	Bond Proceeds	789,629	675,000	21,439,580	-	21,439,580	849,650	(20,589,930)	-2423%
400-00-49110	Bond Premium	-	-	-	-	-	-	-	-
400-00-49220	Transfer From Special Revenue	30,505	217,250	230,000	-	230,000	30,000	(200,000)	-667%
400-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	-
400-00-49260	Transfer From Enterprise	285,000	300,000	-	-	-	-	-	-
400-00-49300	Fund Balance Applied	-	-	-	-	-	189,865	189,865	100%
Total Income:		2,800,316	3,017,492	22,957,500	1,243,985	22,957,500	1,979,865	(20,977,635)	-91%
Expense:									
400-11-65030	Equipment	23,992	24,000	-	-	-	-	-	-
400-30-65030	Equipment	46,213	46,700	84,500	80,977	84,500	69,500	(15,000)	-22%
400-30-65040	Equipment-Vehicles	188,912	188,000	205,000	47,670	205,000	222,000	17,000	8%
400-30-65160	IT Infrastructure	-	-	-	-	-	-	-	-
400-35-65020	Building Improvements	3,871	60,000	-	69,993	-	18,500	18,500	100%
400-35-65030	Equipment	56,341	206,000	166,000	(2,188)	166,000	-	(166,000)	-100%
400-35-65040	Equipment-Vehicles	968,677	720,000	-	60,995	-	260,000	260,000	100%
400-35-65050	Communications Equipment	-	75,000	-	-	-	-	-	-
400-40-65120	Hoods Creek Bridge	-	-	-	974	-	-	-	0%
400-41-65010	Land Improvements	-	-	45,000	-	-	-	(45,000)	-100%
400-41-65020	Building Improvements	-	35,000	-	52,500	-	-	-	0%
400-41-65030	Equipment	6,000	7,000	8,000	7,422	8,000	-	(8,000)	-100%

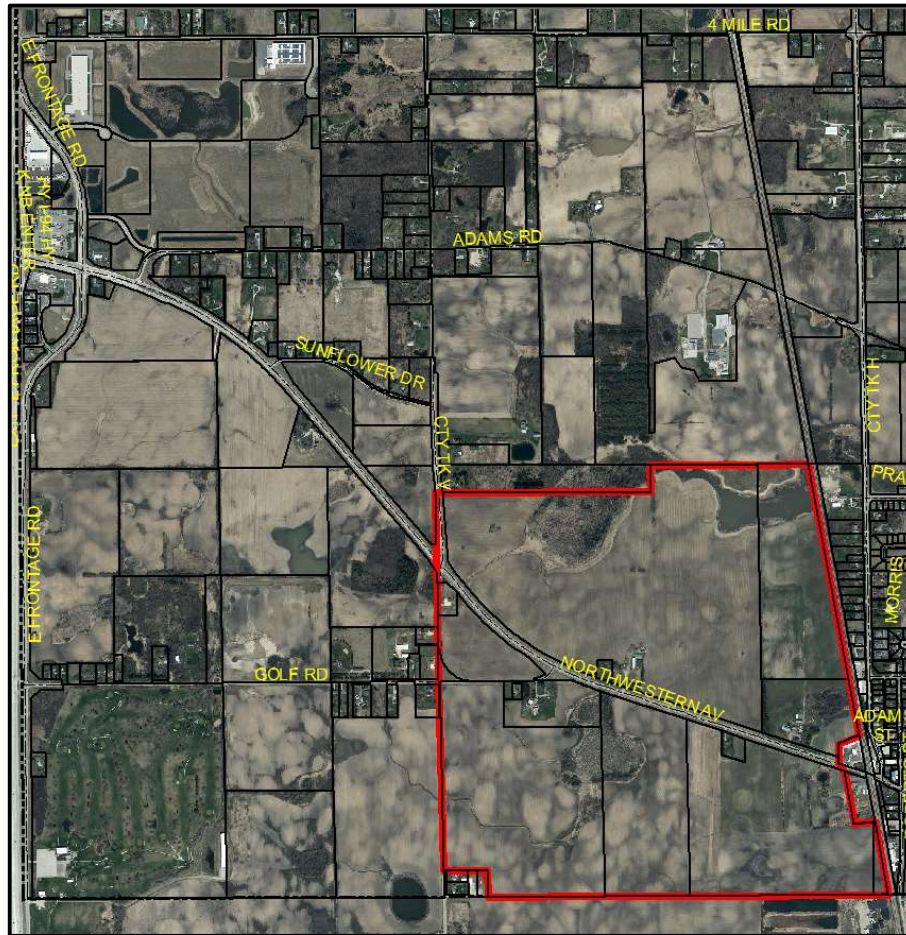
Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
400-41-65040	Equipment-Vehicles	406,999	430,000	285,000	-	285,000	417,000	132,000	46%
400-41-65080	Road Improvements	689,127	710,000	825,000	761,147	825,000	952,865	127,865	15%
400-60-65010	Land Improvements	-	10,000	-	-	-	-	-	-
400-70-66100	Park Improvements	30,505	436,250	329,000	18,296	329,000	30,000	(299,000)	-997%
400-90-65020	Building Improvements	-	-	21,000,000	-	21,000,000	-	(21,000,000)	-100%
400-90-65040	Motorized Vehicles	-	-	-	-	-	-	-	-
400-90-65060	IT Infrastructure	23,418	69,542	10,000	-	10,000	10,000	-	0%
400-90-65160	Video System	-	-	-	-	-	-	-	-
Total Expense:		2,444,055	3,017,492	22,957,500	1,097,786	22,912,500	1,979,865	(20,977,635)	-1060%

TAX INCREMENT DISTRICT #1

Fund Description:

Tax Increment District No. 1 was created on February 2, 2007 as a Mixed-Use District. In 2015, the District was amended to both add and subtract territory simultaneously. The addition of territory facilitated new development opportunities. The subtraction of territory removed properties that were overlapped by Tax Increment District No. 4. TID #1 has a mandatory termination date of February 6, 2044. No development projects were proposed or approved in 2022.



Village of Caledonia

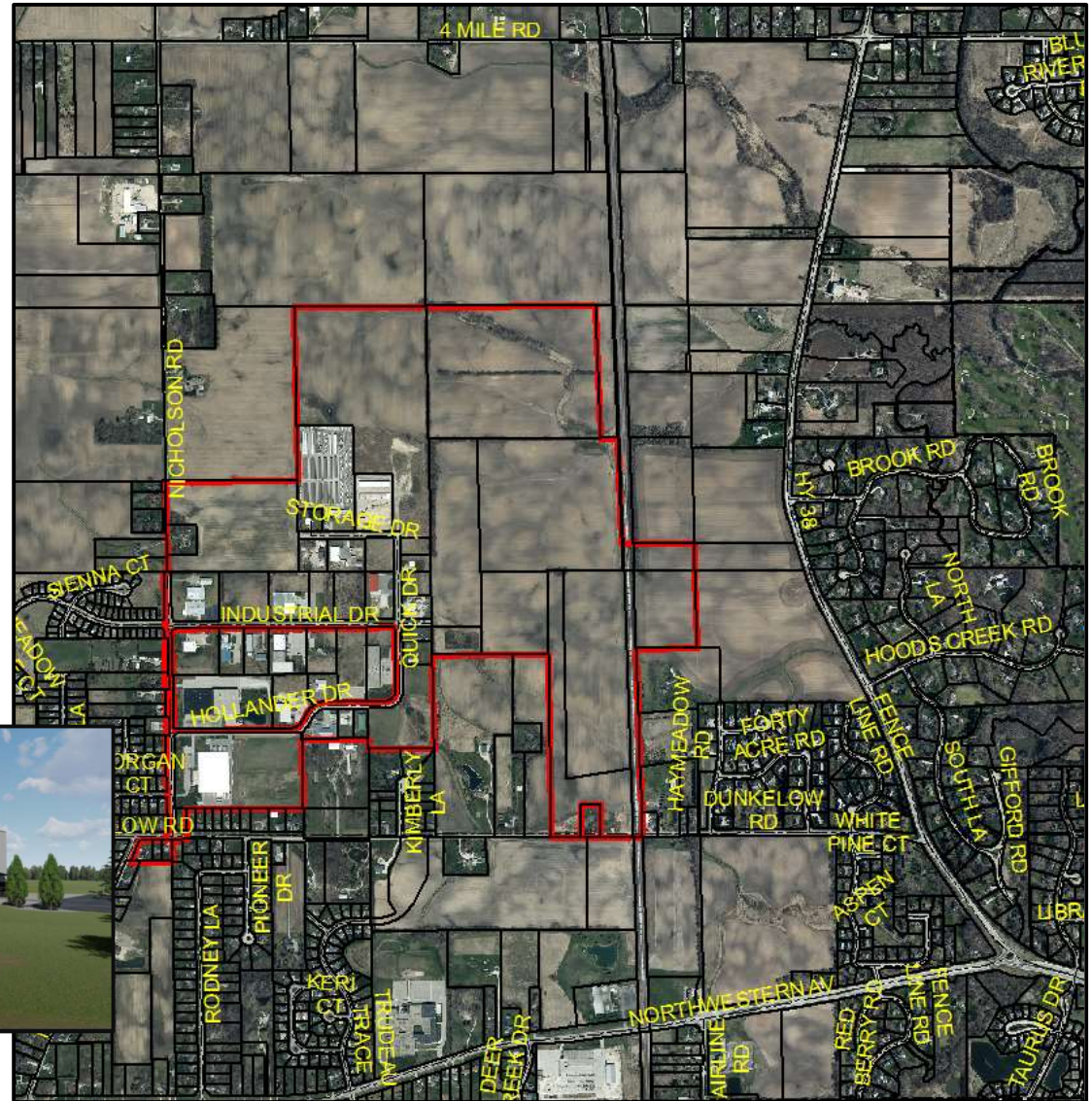
TID #1

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
411-00-41120	Tax Increment	111,201	111,188	106,940	105,381	106,940	100,528	(6,412)	-6%
411-00-43430	Exempt Computer Aids	23	381	381	381	381	381	-	0%
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
Total Income:		111,224	111,569	107,321	105,763	107,321	100,909	(6,412)	-6%
Expense:									
411-00-61000	Professional Services	750	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,750	1,750	1,750	1,000	1,750	1,750	-	0%
411-00-61600	Allocated Costs From TID 4	-	-	-	-	-	-	-	
411-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
411-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
411-00-67100	Interest	7,438	7,438	7,288	3,688	7,288	6,988	(300)	-4%
411-00-67200	Interest On Advance	22,028	22,028	19,853	-	19,853	17,678	(2,175)	-11%
411-00-67300	Principal	-	75,000	85,000	-	85,000	85,000	-	0%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		32,116	106,366	114,041	4,838	114,041	111,566	(2,475)	-2%
Net Income		79,108	5,203	(6,720)	100,925	(6,720)	(10,657)	(3,937)	59%

TAX INCREMENT DISTRICT #3

Fund Description:

Tax Increment District No. 3 was created on September 20, 2011, as an Industrial District. The TID has a mandatory termination date of September 20, 2031. As a result of the creation of this District, the Village projects that additional land and improvements values of approximately \$90 million will be created as a result of new development, redevelopment, and appreciation in the value of existing properties within TID No. 3. The ProBio development, consisting of a 66,508 square-foot industrial building was completed in 2022 and will add approximately \$4.6 million of incremental value for January 1, 2023.



Village of Caledonia

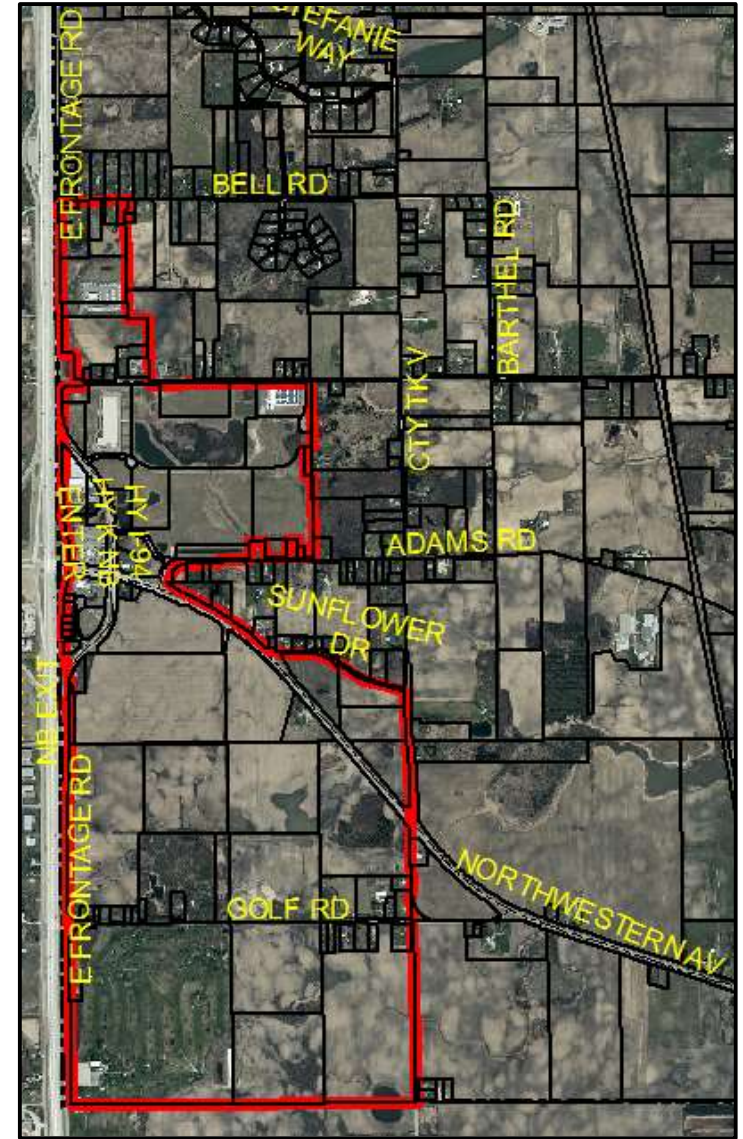
TID #3

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
413-00-41120	Tax Increment	189,656	189,634	246,858	243,260	189,634	304,750	57,892	23%
413-00-43430	Exempt Computer Aids	19,352	19,352	19,352	19,352	19,352	19,352	-	0%
413-00-43440	Personal Property Aid	21,176	20,890	10,804	21,412	20,890	10,804	(0)	0%
413-00-48100	Interest Income	-	50	-	-	50	-	-	0%
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:		230,184	229,926	277,014	284,024	229,926	334,906	57,892	21%
Expense:									
413-00-61000	Professional Services	23,926	25,000	10,000	14,306	25,000	10,000	-	0%
413-00-61300	Audit Services	3,200	3,200	3,200	3,000	3,200	3,200	-	0%
413-00-61400	Economic Development Services	16,575	17,500	31,201	17,098	17,500	31,201	-	0%
413-00-61600	Village Services	6,901	5,500	5,475	800	5,500	5,475	-	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	88,347	88,348	85,548	43,120	88,348	81,048	(4,500)	-5%
413-00-67200	Interest On Advance	-	6,053	6,006	-	6,927	6,053	47	0%
413-00-67300	Principal	120,000	155,000	175,000	140,000	175,000	255,000	80,000	46%
Total Expense:		259,099	300,751	316,580	218,474	321,625	392,127	75,547	24%
Net Income		(28,915)	(70,825)	(39,566)	65,550	(91,699)	(57,221)	(17,655)	45%

TAX INCREMENT DISTRICT #4

Fund Description:

- Tax Increment District No. 4 (“District”) was created on February 2, 2007, as a Mixed-Use District. In 2015, the District was amended to add territory to facilitate new development opportunities. The TID has a mandatory termination date of July 21, 2044. The completion of a variety of projects within the District are expected to add approximately \$132.9 million of incremental value by January 1, 2028. In 2022, the Village approved the following site plans for future developments within TID No.4:
 - Completed the building, site, and operation plan review process for a 188,358 square-foot industrial building located at 13301 4 Mile Road.
 - Completed the entitlement process for the development of the Caledonia Corporate Park and the building, site, and operation plan reviews for two industrial buildings totaling 374,784 square-feet of industrial space.



Village of Caledonia

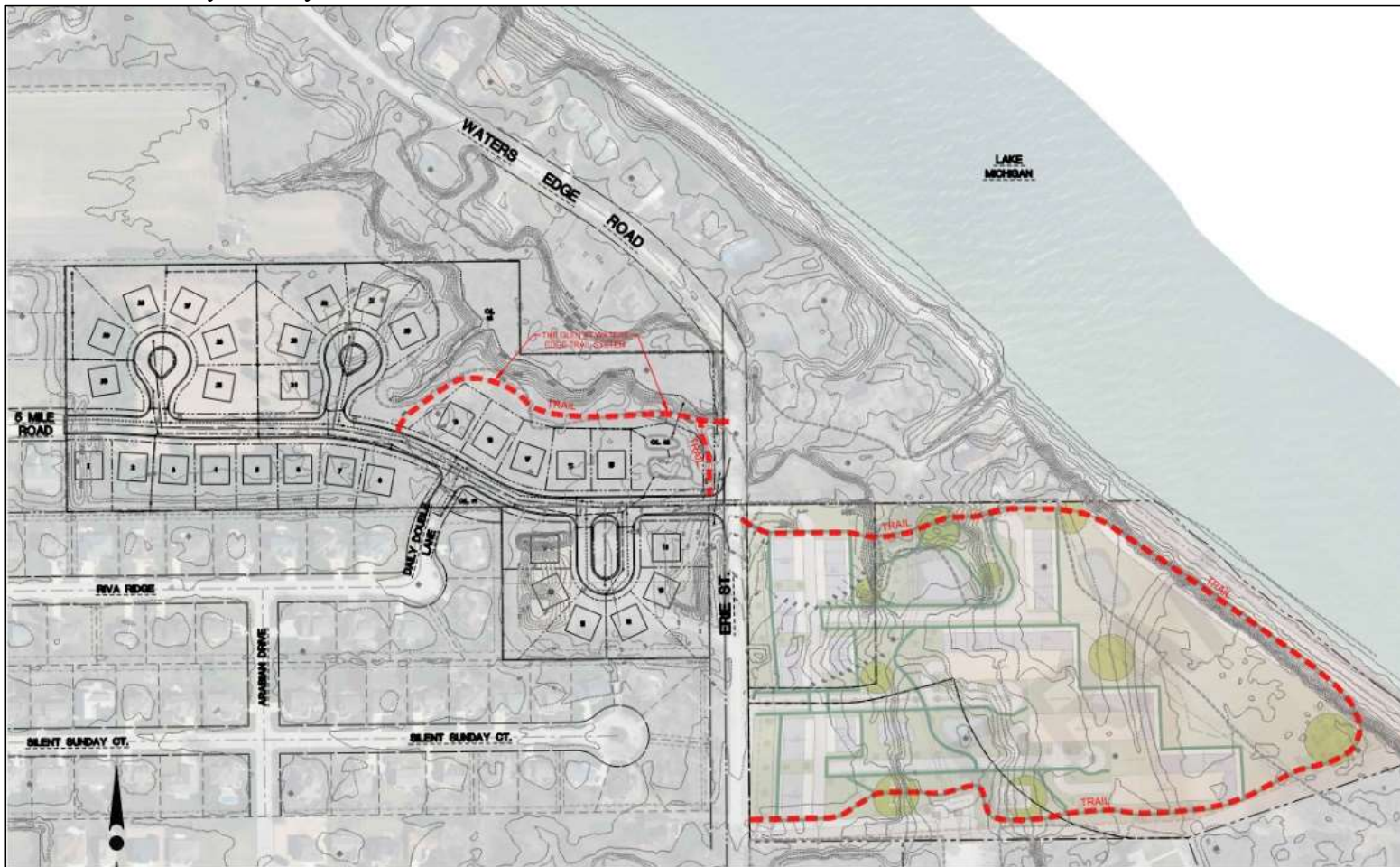
TID #4

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
414-00-41120	Tax Increment	714,859	714,776	486,422	479,332	479,332	880,247	393,825	81%
414-00-42010	Special Assessment	437,062	11,000	10,378	165,752	155,600	10,378	-	0%
414-00-43412	State Computer Aid	-	1,981	-	-	-	-	-	0%
414-00-43430	Exempt Computer Aids	1,981	-	1,981	1,981	1,981	1,981	-	0%
414-00-43440	Personal Property Aid	20,583	20,511	10,608	-	20,583	10,608	0	0%
414-00-46850	Economic Develop Charges	156,020	-	-	242,100	-	-	-	0%
414-00-48100	Interest Income	22,657	23,028	19,853	-	-	19,853	-	0%
414-00-48140	Dividend Income	-	-	-	-	-	-	-	0%
414-00-49100	Bond Proceeds	-	-	-	-	-	3,500,000	3,500,000	100%
414-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
414-00-49230	Transfer From Debt Service	1,000,000	1,000,000	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:		2,353,162	1,846,296	1,529,242	889,165	1,657,496	5,498,067	3,968,825	260%
Expense:									
414-00-61000	Professional Services	99,060	250,000	100,000	218,893	250,000	100,000	-	0%
414-00-61300	Audit Services	3,750	3,750	3,750	3,000	3,750	3,750	-	0%
414-00-61400	Economic Development Services	19,890	20,000	20,000	20,517	20,000	170,000	150,000	750%
414-00-61600	Village Services	23,804	75,000	30,000	-	75,000	30,000	-	0%
414-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
414-00-65010	Land Improvements	-	250,000	-	21,161	250,000	3,500,000	3,500,000	100%
414-00-65020	Oversize Watermain	-	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
414-00-67100	Interest	1,107,566	1,073,225	1,098,474	552,379	1,073,225	1,089,955	(8,519)	-1%
414-00-67300	Principal	17,149	17,149	227,707	17,707	17,149	578,282	350,575	154%
414-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
414-00-67700	Developer Payments	-	-	-	-	-	-	-	0%
Total Expense:		1,271,369	1,689,274	1,480,081	833,806	1,689,274	5,472,137	3,992,056	270%
Net Income		1,081,794	157,022	49,161	55,358	(31,778)	25,930	(23,231)	-47%

TAX INCREMENT DISTRICT #5

Fund Description:

Tax Increment District No. 5 was created on May 6, 2019 as a Rehabilitation/Conservation District. The TID has a mandatory termination date of May 6, 2047. The Cornerstone 30-lot single-family residential development will add approximately \$14.6 million by January 1, 2028 and the completion of the Water's Edge Condominium Development will add approximately \$51.6 million of incremental value by January 1, 2029.



Village of Caledonia
TID #5

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 9/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
415-00-41120	Tax Increment	-	-	-	30,978	30,978	73,000	73,000	100%
415-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
415-00-43440	Personal Property Aid	-	-	-	-	-	-	-	0%
415-00-48301	Sale Of Property	96,872	700,000	-	-	1,000,000	-	-	0%
415-00-48100	Interest Income	-	-	-	-	-	-	-	0%
415-00-48140	Dividend Income	-	-	-	-	-	-	-	0%
415-00-49100	Bond Proceeds	4,013,006	-	1,245,551	-	-	1,700,000	454,449	36%
415-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
415-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		4,109,878	700,000	1,245,551	30,978	1,030,978	1,773,000	527,449	42%
Expense:									
415-00-61000	Professional Services	182,823	50,000	350,000	181,811	350,000	30,000	(320,000)	-91%
415-00-61300	Audit Services	3,100	3,100	3,100	3,000	3,100	3,100	-	0%
415-00-61400	Economic Development Services	4,736	6,000	6,000	4,885	6,000	6,000	-	0%
415-00-61600	Village Services	19,022	5,000	7,500	-	5,000	7,500	-	0%
415-00-64120	Licenses, Permits & Fees	150	-	150	150	-	150	-	0%
415-00-64140	Utilities	6,693	-	-	4,633	-	-	-	0%
415-00-65010	Land Improvements	2,013,006	213,080	1,129,000	892,937	213,080	1,700,000	571,000	51%
415-00-66200	Transfer To Debt Service	-	-	-	-	-	-	-	0%
415-00-67100	Interest	11,100	11,100	10,000	11,100	11,100	40,835	30,835	308%
415-00-67200	Interest On Advance	-	70,750	-	6,605	70,750	-	-	0%
415-00-67300	Principal	-	50,000	-	-	50,000	-	-	0%
415-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		2,240,630	409,030	1,505,750	1,105,121	709,030	1,787,585	281,835	19%
Net Income		1,869,248	290,970	(260,199)	(1,074,143)	321,948	(14,585)	245,614	-94%

CALEDONIA MEMORIAL PARK

The Village oversees and manages the Caledonia Memorial Park Cemetery located on Nicholson Road. Village Staff coordinate the purchase and transfer of deeds and lots. The Village also provides locating services for the location of headstones and interments as well as acting as the custodian for all the cemetery records.

There is no property tax subsidy for the cemetery with all expenditure being covered either through fees charged to the public or property sales. Expenditures include grounds keeping services, work supplies, and ongoing utility costs, in addition to an allocation of personnel costs for staff time associated with the sexton duties. The cemetery does have a dedicated fund balance from previous years financial activity to offset expenditures should they exceed revenues, each year.

Village of Caledonia

Memorial Park

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
220-00-41110	Property Taxes	6,000	6,000	-	-	-	-	-	0%
220-00-45221	Judgements/Damages	-	-	-	38,446	39,000	350	350	100%
220-00-46600	Cemetery Services	7,245	9,000	4,500	2,430	7,500	9,000	4,500	100%
222-34300-000	Use of fund balance	-	5,000	-	-	-	-	-	0%
220-00-48100	Interest Income	37	140	110	-	140	50	(60)	-55%
220-00-48301	Cemetery Sale of Property	16,500	-	4,500	3,000	6,000	4,500	-	0%
220-00-48400	Insurance Recoveries	-	-	-	-	-	-	-	0%
220-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		29,782	20,140	9,110	43,876	52,640	13,900	4,790	53%
Expense:									
220-00-50100	Salaries	-	5,200	-	1,900	2,600	1,300	1,300	50%
220-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
220-00-50170	FICA	-	400	-	145	199	99	99	100%
220-00-50190	WRS	-	340	-	124	169	88	88	100%
220-00-61000	Professional Services	-	-	-	9,222	9,250	-	-	0%
220-00-62700	Grounds Services	4,040	13,000	7,910	800	5,000	7,500	(410)	-5%
220-00-64070	Work Supplies	100	1,050	1,000	33	1,050	500	(500)	-50%
220-00-64140	Utilities	509	150	200	479	1,000	1,000	800	400%
220-00-65080	Road Improvements	-	-	-	-	-	-	-	-
Total Expense:		4,649	20,140	9,110	12,704	19,268	10,488	1,378	15%
Net Income		25,133	-	-	31,172	33,372	3,412	3,412	

CALEDONIA PARKS DEPARTMENT

The Caledonia Parks Department is responsible for the maintenance and upkeep of park facilities for the residents of the Village. The Parks Recreational programs and services provide improved quality of life, diverse programs, and safe environments for all. This is accomplished through the hard work and dedication of the parks' employees and volunteers. The Parks Department has recently completed the Crawford Park Master Plan to establish the long-term goals of the park with future amenities like a sledding hill, 4-seasons facility, pickle ball courts, and more.

The Parks Department consists of:

Employee Count	Title	FTE	
1	Parks Administrator	1.0	
2	Part-time Parks Seasonal Staff	0.8	
3	Part-time Sports Staff	0.1	Sports umpires are paid on a per game basis
6	Totals	1.9	

The Parks Department is a Special Revenue Fund which receives a small portion of the tax levy. The budget also consists of a Fund Balance transfer from Park Impact Fees which is generated via building permits on new construction. The 2023 budget has revenues from parks and recreational rentals while expenses are typically for personnel and equipment.

The 2023 Capital Outlay for the Parks Department consists of the acquisition of engineering services for the design of a master grading and drainage plan to begin the phased development of Crawford Park.

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 12/31/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
221-00-41110	Property Taxes	117,625	117,625	147,536	147,536	147,536	142,180	(5,356)	-4%
221-00-44330	Beer & Wine Permit	10	-	-	-	-	-	-	0%
221-00-46140	Property Rentals	-	-	-	-	-	-	-	0%
221-00-46150	Special Event Fees	-	-	-	-	-	-	-	0%
221-00-46210	Adult Sport Revenue	4,700	6,000	5,000	7,120	7,120	6,000	1,000	20%
221-00-46753	Park & Rec Rental	11,494	8,000	11,000	7,575	11,000	12,000	1,000	9%
221-00-46754	Recreation Misc	-	-	-	-	-	-	-	0%
221-00-48100	Interest Income	56	100	100	-	-	50	(50)	-50%
221-00-48691	Advertising Revenue	-	8,500	8,000	500	500	1,500	(6,500)	-81%
221-00-48900	Miscellaneous Revenues	-	1,500	-	-	-	-	-	0%
221-00-49210	Transfer From General Fund	7,500	7,500	7,500	-	7,500	7,500	-	0%
221-00-49220	Use of fund balance	-	-	-	-	-	-	-	0%
Total Income:		141,385	149,225	179,136	162,731	173,656	169,230	(9,906)	-6%
Expense:									
221-00-50100	Salaries	18,336	47,356	44,345	28,683	44,345	45,569	1,224	3%
221-00-50110	Part Time Salaries	5,826	8,940	26,684	420	26,684	26,853	169	-100%
221-00-50130	Overtime	-	-	-	-	-	-	-	0%
221-00-50170	FICA	1,664	8,381	5,434	2,069	5,434	5,540	106	2%
221-00-50190	WRS	1,289	7,180	4,404	1,458	4,404	3,099	(1,305)	-30%
221-00-50220	Health Care	8,949	20,400	19,581	9,721	19,581	22,725	3,144	16%
221-00-50240	Life Insurance	76	411	274	137	274	323	49	18%
221-00-50250	Dental Insurance	265	557	529	265	529	555	26	5%
221-00-61000	Professional Services	-	2,500	1,500	-	1,900	1,500	-	0%
221-00-62100	Contracted Services	4,334	13,000	30,000	1,620	2,500	10,000	(20,000)	-67%
221-00-62700	Grounds Services	18,985	12,000	15,000	2,428	12,000	15,000	-	0%
221-00-63200	Fuel, Oil, Fluids	3,874	1,000	1,200	1,579	3,500	3,165	1,965	164%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 12/31/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
221-00-63300	Vehicle Repairs & Maintenance	1,364	1,500	1,000	586	1,000	800	(200)	-20%
221-00-64020	Advertising	-	2,000	-	-	-	-	-	0%
221-00-64030	Office Supplies	683	200	100	-	-	-	(100)	-100%
221-00-64070	Work Supplies	12,197	4,000	10,287	4,259	8,000	8,000	(2,287)	-22%
221-00-64100	Janitorial Supplies	1,305	1,300	1,300	787	1,300	1,300	-	0%
221-00-64110	Small Equipment	979	5,000	4,000	-	1,000	1,000	(3,000)	-75%
221-00-64140	Utilities	14,390	9,000	9,000	8,894	18,000	18,000	9,000	100%
221-00-64200	Sales & Use Tax	745	1,000	1,000	208	1,000	800	(200)	0%
221-00-64240	Building Repairs & Maintenance	4,453	2,000	2,500	3,137	4,000	4,000	1,500	60%
221-00-64250	Equipment Repairs & Maintenance	286	1,000	1,000	-	750	1,000	-	0%
221-00-64400	Equipment Rental	18	500	-	-	-	-	-	0%
Total Expense:		100,018	149,225	179,138	66,252	156,201	169,230	(9,908)	-6%
Net Income		41,367	-	(2)	96,479	17,455	0	2	-

REFUSE AND RECYCLING

The Village of Caledonia administers Refuse and Recycling services to the residents of Caledonia through a subcontract with Johns Disposal Service. There is no property tax subsidy for the refuse and recycling services, with all expenditures being covered either through services fees charged to the residents on their annual property tax bills.

A Yard Waste Drop Off Site is available to residents of Caledonia annually from the first Saturday in April and closes the last Sunday in November. The yard waste site is located at 6900 Nicholson Road, just west of the Safety Building. The site is staffed on a limited basis during hours of operation by the Seasonal Yard Waste Attendant. The yard waste is mulched and provided free of charge to residents.

Village of Caledonia Refuse

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
240-00-46431	Solid Waste Disposal Fee	1,016,755	980,818	1,014,899	-	986,966	1,075,793	60,894	6%
240-00-49300	Fund Balance Applied	-	-	-	-	-	71,912	71,912	100%
Total Income:		1,016,755	980,818	1,014,899	-	986,966	1,147,705	132,806	13%
Expense:									
240-00-61300	Audit Services	550	550	550	-	600	600	50	9%
240-00-61600	Village Services	3,500	3,500	3,500	-	3,500	3,500	-	0%
240-00-62100	Contracted Services	989,246	971,565	1,050,281	439,619	1,050,281	1,140,605	90,324	9%
240-00-67100	Interest	3,000	3,000	3,000	-	-	3,000	-	0%
Total Expense:		996,296	978,615	1,057,331	439,619	1,054,381	1,147,705	90,374	9%
Net Income		20,459	2,203	(42,432)	(439,619)	(67,415)	(0)	42,432	-100%

Village of Caledonia Recycling

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,683	68,000	68,000	67,484	67,484	68,000	-	0%
241-00-46435	Recycling Fees	597,633	583,569	596,544	70,535	596,544	652,470	55,926	9%
241-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	-	-	-	-	25,477	25,477	0%
Total Income:		665,316	651,569	664,544	138,019	664,028	745,947	81,403	0%
Expense:									
241-00-50100	Salaries	2,126	7,308	-	2,808	7,956	8,036	8,036	100%
241-00-50110	Part Time Salaries	5,837	-	7,956	-	-	-	(7,956)	-100%
241-00-50170	FICA	609	559	609	215	609	615	6	1%
241-00-61300	Audit Services	1,900	1,900	1,900	-	600	600	(1,300)	-68%
241-00-61600	Village Services	85,000	85,000	85,000	-	85,000	85,000	-	0%
241-00-61700	Property Rentals	-	2,500	2,500	-	2,500	2,500	-	0%
241-00-62100	Contracted Services	487,023	477,971	516,756	216,539	516,756	561,197	44,441	9%
241-00-62800	Waste Disposal	86,819	80,000	80,000	44,912	80,000	88,000	8,000	10%
241-00-64070	Work Supplies	413	-	-	-	-	-	-	-
241-00-67100	Interest	1,000	1,000	-	-	-	-	-	-
Total Expense:		670,726	656,238	694,721	264,474	693,421	745,947	51,226	0%
Net Income		(5,410)	(4,669)	(30,177)	(126,455)	(29,393)	(0)	30,177	0%

SPECIAL REVENUE FUNDS – HISTORICAL REFERENCE ONLY

The following Special Revenue Funds are included in the budget book for historical purposes only. They have no activity in 2023.

JOINT PARK – Operations of the Joint Park was transferred to Racine County as of January 2022.

JOINT HEALTH – Operations of the Health Department was transferred to Racine County as of January 2022.

FIRE/EMS SERVICES – The Fire services provided to the Villages of Wind Point and North Bay were rolled into the General Fund activity as of January 2022.

FIRE-SAFER GRANT – The Fire services provided through the Safer Grant were rolled into the General Fund activity as of January 2022.

MUNICIPAL COURT – The Municipal Court Services were rolled into the General Fund activity as of January 2022.

Village of Caledonia

Joint Park

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 12/31/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt %
Income:								
222-00-41110	Property Taxes	102,631	102,631	-	-	-	-	-
222-00-42020	Mt. Pleasant Contribution	374	-	-	-	-	-	-
222-00-46140	Property Rentals	(100)	-	-	-	-	-	-
222-00-46150	Special Event Fees	5,300	9,000	-	-	-	-	-
222-00-46700	Shelter/Park Rentals	(250)	6,000	-	-	-	-	-
222-00-46710	Hall Rental	27,545	10,000	-	-	-	-	-
222-00-46720	Beer Garden	53,430	25,000	-	-	-	-	-
222-00-46730	Recurring Park Rentals	563	8,000	-	-	-	-	-
222-00-46753	Park and Rec Rental	14,419	-	-	-	-	-	-
222-00-48100	Interest Income	-	-	-	-	-	-	-
222-00-48400	Insurance Recoveries	-	-	-	-	-	-	-
Total Income:		203,912	160,631	-	-	-	-	-
Expense:								
222-00-50100	Salaries	19,416	47,356	-	-	-	-	-
222-00-50110	Part Time Salaries	7,747	5,740	-	-	-	-	-
222-00-50170	FICA	1,906	8,137	-	-	-	-	-
222-00-50190	WRS	1,282	7,180	-	-	-	-	-
222-00-50220	Health Care	8,880	20,400	-	-	-	-	-
222-00-50240	Life Insurance	76	411	-	-	-	-	-
222-00-50250	Dental Insurance	265	557	-	-	-	-	-
222-00-50260	Workers Compensation	5,191	-	-	-	-	-	-
222-00-51300	Education/Training/Conferences	-	700	-	-	-	-	-
222-00-60100	General Liability Insurance	-	2,000	-	-	-	-	-
222-00-61000	Professional Services	2,558	4,000	-	-	-	-	-
222-00-62100	Contracted Services	2,121	6,000	-	-	-	-	-
222-00-62700	Grounds Services	28,922	20,000	-	-	-	-	-

Village of Caledonia Joint Park

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 12/31/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
222-00-63200	Fuel, Oil, Fluids	177	700	-	-	-	-	-	
222-00-63300	Vehicle Repairs & Maintenance	485	1,500	-	-	-	-	-	
222-00-64000	Storm Water Charges	-	-	-	-	-	-	-	
222-00-64030	Office Supplies	-	100	-	-	-	-	-	
222-00-64070	Work Supplies	1,904	8,000	-	-	-	-	-	
222-00-64100	Janitorial Supplies	2,212	1,500	-	-	-	-	-	
222-00-64110	Small Equipment	2,099	-	-	-	-	-	-	
222-00-64140	Utilities	15,599	11,350	-	-	-	-	-	
222-00-64200	Sales & Use Tax	2,440	2,000	-	-	-	-	-	
222-00-64240	Building Repairs & Maintenance	10,277	9,000	-	-	-	-	-	
222-00-64250	Equipment Repairs & Maintenance	2,383	4,000	-	-	-	-	-	
222-00-65020	Building Improvements	4,519	-	-	-	-	-	-	
Total Expense:		120,458	160,631	-	-	-	-	-	
Net Income		83,454	-	-	-	-	-	-	

NOTE: The Operations of Joint Parks transferred to Racine County as of 1/1/2022.

Village of Caledonia

Joint Health (Central Racine County Health Department)

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
200-00-43200	Grants	2,692,298	1,971,224	-	-	-	-	-	0%
200-00-44130	EH Permits and Licensing Fees	379,748	342,445	-	-	-	-	-	0%
200-00-44140	Immunization Fees	480	1,515	-	-	-	-	-	0%
200-00-44150	Medicaid Revenue	0	9,618	-	-	-	-	-	0%
200-00-47321	Intergov Charges	842,362	907,753	-	-	-	-	-	0%
200-00-48100	Interest Income	344	13,000	-	-	-	-	-	0%
200-00-48500	Donations / Contributions	0	0	-	-	-	-	-	0%
200-00-48900	Miscellaneous Revenue	<u>7,812</u>	<u>36,130</u>	-	-	-	-	-	<u>0%</u>
Total Income:		3,923,044	3,281,685	-	-	-	-	-	0%
Expenses:									
200-00-50100	Salaries	2,206,864	2,132,276	-	-	-	-	-	0%
200-00-50110	Part Time Salaries	1,019		-				-	
200-00-50130	Overtime	63,978		-				-	
200-00-50160	Allocated Personnel Costs	18,499		-				-	
200-00-50170	FICA	166,173	163,122	-	-	-	-	-	0%
200-00-50180	Unemployment Insurance	2,590	0	-	-	-	-	-	0%
200-00-50190	WRS	153,631	142,956	-	-	-	-	-	0%
200-00-50220	Health Care	414,078	366,901	-	-	-	-	-	0%
200-00-50240	Life Insurance	2,879	4,530	-	-	-	-	-	0%
200-00-50250	Dental Insurance	8,769	7,856	-	-	-	-	-	0%
200-00-50260	Workers Comp	70,438	127,939	-	-	-	-	-	0%
200-00-51100	Testing / Physicals	681	0	-	-	-	-	-	0%
200-00-51300	Education/Training/Conferences	12,867	22,100	-	-	-	-	-	0%
200-00-51320	Memberships/Dues	7,224	6,900	-	-	-	-	-	0%
200-00-51330	Mileage	3,071	16,728	-	-	-	-	-	0%
200-00-51340	Licensing & Certification	2,086	2,625	-	-	-	-	-	0%

Village of Caledonia

Joint Health (Central Racine County Health Department)

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
200-00-51350	Employment Advertising	600	0	-	-	-	-	-	0%
200-00-60100	General Liability Insurance	3,658	3,850	-	-	-	-	-	0%
200-00-61000	Professional Services	4,714	24,187	-	-	-	-	-	0%
200-00-61100	Attorney Fees	15,842	8,000	-	-	-	-	-	0%
200-00-61300	Audit Fees	0	6,500	-	-	-	-	-	0%
200-00-61600	Village Services	16,786	14,475	-	-	-	-	-	0%
200-00-61700	Property Rental	96,693	62,913	-	-	-	-	-	0%
200-00-62100	Contracted Services	383,691	0	-	-	-	-	-	0%
200-00-62300	Equipment Rental & Maintenance	5,483	600	-	-	-	-	-	0%
200-00-63200	Fuel, Oil, Fluids	3,910	6,080	-	-	-	-	-	0%
200-00-63300	Vehicle Repairs & Maintenance	2,561	0	-	-	-	-	-	0%
200-00-64000	Public Education	1,003	3,500	-	-	-	-	-	0%
200-00-64030	Office Supplies	4,320	5,610	-	-	-	-	-	0%
200-00-64040	Postage & Shipping	4,150	3,640	-	-	-	-	-	0%
200-00-64060	Copying & Printing	8,534	10,180	-	-	-	-	-	0%
200-00-64070	Work Supplies	27,343	20,864	-	-	-	-	-	0%
200-00-64100	Janitorial Supplies	4,013	3,815	-	-	-	-	-	0%
200-00-64150	Communication Services	33,210	27,955	-	-	-	-	-	0%
200-00-64191	Client Related Expenses	17,029	42,500	-	-	-	-	-	0%
200-00-64280	Medical Supplies	4,603	5,950	-	-	-	-	-	0%
200-00-64300	IT Maintenance & Subscriptions	41,824	24,723	-	-	-	-	-	0%
200-00-64310	IT Contracted Services	57,534	12,410	-	-	-	-	-	0%
Total Expenses:		3,872,348	3,281,685	-	-	-	-	-	0%

NOTE: The Operations of Joint Health (Central Racine County Health Department) transferred to Racine County as of 1/1/2022.

Village of Caledonia

Fire/EMS Services

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
Income:									
230-00-43610	Payment Muni Services	287,602	287,602	-	-	-	-	-	-
230-00-46230	Ambulance/EMS Fees	39,974	39,974	-	-	-	-	-	-
Total Income:		327,576	327,576	-	-	-	-	-	-
Expense:									
230-00-50100	Salaries	182,715	182,715	-	-	-	-	-	-
230-00-50130	Overtime	5,600	5,600	-	-	-	-	-	-
230-00-50140	Longevity	200	200	-	-	-	-	-	-
230-00-50170	FICA	14,406	14,406	-	-	-	-	-	-
230-00-50190	WRS	23,831	23,831	-	-	-	-	-	-
230-00-50220	Health Care	31,500	31,500	-	-	-	-	-	-
230-00-50240	Life Insurance	250	250	-	-	-	-	-	-
230-00-50250	Dental Insurance	3,500	3,500	-	-	-	-	-	-
230-00-50280	Clothing Allowance	900	900	-	-	-	-	-	-
230-00-50340	Education Benefits	-	-	-	-	-	-	-	-
230-00-51300	Education/Training/Conferences	1,500	1,500	-	-	-	-	-	-
230-00-61000	Professional Services	-	-	-	-	-	-	-	-
230-00-62200	Community Dispatch Services	48,174	48,174	-	-	-	-	-	-
230-00-63200	Fuel, Oil, Fluids	3,500	3,500	-	-	-	-	-	-
230-00-63300	Vehicle Repairs & Maintenance	3,700	3,700	-	-	-	-	-	-
230-00-64280	Medical Supplies	7,800	7,800	-	-	-	-	-	-
Total Expense:		327,576	327,576	-	-	-	-	-	-
Net Income		-	-	-	-	-	-	-	-

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

Village of Caledonia

Safer Grant

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
231-00-41110	Property Taxes	125,934	125,934	-	-	-	-	-	-
231-00-43200	Grants	380,835	377,801	-	-	-	-	-	-
Total Income:		506,769	503,735	-	-	-	-	-	-
Expense:									
231-00-50100	Salaries	374,850	372,835	-	-	-	-	-	-
231-00-50130	Overtime	-	-	-	-	-	-	-	-
231-00-50140	Longevity	-	-	-	-	-	-	-	-
231-00-50170	FICA	28,676	28,522	-	-	-	-	-	-
231-00-50180	Unemployment	-	-	-	-	-	-	-	-
231-00-50190	WRS	43,109	46,940	-	-	-	-	-	-
231-00-50210	Pension	-	-	-	-	-	-	-	-
231-00-50220	Health Care	57,331	53,343	-	-	-	-	-	-
231-00-50240	Life Insurance	-	597	-	-	-	-	-	-
231-00-50245	Vision Insurance	-	-	-	-	-	-	-	-
231-00-50250	Dental Insurance	-	1,498	-	-	-	-	-	-
Total Expenses:		503,967	503,735	-	-	-	-	-	-
Net Income:		2,803	-	-	-	-	-	-	-

*NOTE: FY22 Safer Grant moved to the General Fund

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
235-00-45110	Muni Court Fines	<u>114,549</u>	<u>139,067</u>	-	-	-	-	-	-
		114,549	139,067	-	-	-	-	-	-
Expense:									
235-00-50100	Salaries	71,954	50,502	-	-	-	-	-	-
235-00-50110	Part Time Salaries	-	42,800	-	-	-	-	-	-
235-00-50140	Longevity	-	-	-	-	-	-	-	-
235-00-50170	FICA	4,599	5,489	-	-	-	-	-	-
235-00-50190	WRS	3,503	4,827	-	-	-	-	-	-
235-00-50220	Health Care	23,015	20,779	-	-	-	-	-	-
235-00-50240	Life Insurance	68	54	-	-	-	-	-	-
235-00-50250	Dental Insurance	529	538	-	-	-	-	-	-
235-00-51300	Education/Training/Conferences	1,446	230	-	-	-	-	-	-
235-00-51320	Memberships/Dues	120	-	-	-	-	-	-	-
235-00-64030	Office Supplies	613	750	-	-	-	-	-	-
235-00-64040	Postage & Shipping		-	-	-	-	-	-	-
235-00-64060	Copying & Printing	469	1,000	-	-	-	-	-	-
235-00-64070	Work Supplies	<u>7,835</u>	<u>8,350</u>	-	-	-	-	-	-
		114,153	135,319	-	-	-	-	-	-
		397	3,748	-	-	-	-	-	-

*NOTE: FY22 Municipal Court moved to the General Fund

CALEDONIA WATER UTILITY DISTRICT

The Caledonia Water Utility District provides municipal water to the East and Southern portions of the Village of Caledonia along with the Caddy Vista Subdivision along the Northern boundary. The Caledonia Water Utility District is a Wholesale Water Customer of both the City of Oak Creek and the City of Racine. The Utility District purchases approximately 1/3 of the Utility District's Water supply from the City of Oak Creek and 2/3 of the water supply from the City of Racine. The Village of Wind Point is a Wholesale Customer of the Caledonia Water Utility District.

The Caledonia Water Utility District owns and operates approximately 125 miles of Watermain, 3 Water Towers, and 2 Booster Stations. The municipal water distribution system is monitored 24/7 through the use of the SCADA system. The distribution system is tested continually to ensure the safest water possible. The Utility District also tests water meters regularly for accuracy of flow.

The Caledonia Water Utility District operates under strict guidelines from the Wisconsin Department of Natural Resources and the Public Service Commission. The Utility District prepares various reports reviewing the operation of the distribution system.

The Caledonia Water Utility District staffed by the following:

Employee Count	Title	FTE	
1	Utility Operations Supervisor	0.5	
1	Utility SCADA Administrator	0.5	
1	Senior Field Operator	0.5	
4	Field Operator	2.0	
2	Field Operator - In Training	1.0	
1	Utility Clerk	0.5	
10	Totals	5.0	

The Caledonia Water Utility District is currently under contract for the Washington Meadows Subdivision Watermain Project and it is anticipated that the construction of the project will begin in 2023. The Caledonia Water Utility District will purchase Replacement Water Meters and is also looking to replace a 1-ton dump truck, which will be cost-shared with the Sewer Utility District.

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
500-00-41110	Property Taxes	97,563	97,563	-	-	-	-	-	0%
500-00-42010	Special Assessments	14,743	22,500	25,435	1,832	14,000	14,000	(11,435)	-45%
500-00-46140	Property Rentals	16,589	16,589	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	7,400	7,000	7,000	3,375	6,750	7,000	-	0%
500-00-46251	Residential Service	2,410,294	2,358,085	2,300,000	1,076,270	2,152,540	2,280,000	(20,000)	-1%
500-00-46252	Commercial Service	543,463	451,600	500,000	239,009	478,018	510,000	10,000	2%
500-00-46253	Industrial Service	33,957	36,925	34,000	16,849	33,698	34,000	-	0%
500-00-46254	Public Authorities Service	59,142	60,350	57,000	29,769	59,538	59,000	2,000	4%
500-00-46255	Public Fire Protection	1,108,784	1,122,550	1,031,000	454,782	909,564	1,100,000	69,000	7%
500-00-47404	Service Charge Revenue	10,159	9,500	7,000	4,820	9,640	9,500	2,500	36%
500-00-48100	Interest Income	783	10,000	7,000	-	1,000	1,000	(6,000)	-86%
500-00-48105	Dividend Income	-	2,500	2,500	-	-	-	(2,500)	-100%
500-00-48110	Other Interest	114	-	-	7	100	-	-	0%
500-00-48115	Late Payment Charges	71,667	78,000	45,000	20,295	45,000	70,000	25,000	56%
500-00-48301	Sale of Property	-	-	-	8,288	8,288	12,500	12,500	0%
500-00-48900	Miscellaneous Revenue	739	5,000	5,000	763	763	-	(5,000)	-100%
500-00-49100	Bond Proceeds	-	1,968,000	4,896,774	-	4,896,774	-	(4,896,774)	-100%
500-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
500-00-49320	Impact Fees	192,200	75,000	125,000	41,850	83,700	75,000	(50,000)	-40%
Total Income:		4,567,598	6,321,162	9,059,298	1,914,498	8,715,962	4,188,589	(4,870,709)	-54%
Expenses:									
500-00-50100	Salaries	280,040	335,567	326,413	139,179	283,000	315,808	(10,605)	-3%
500-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
500-00-50130	Overtime	3,268	5,000	5,000	3,288	6,000	5,000	-	0%

Village of Caledonia Water Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
500-00-50170	FICA	22,595	25,671	25,353	9,567	22,109	24,542	(811)	-3%
500-00-50190	WRS	(14,269)	22,651	21,542	8,423	18,785	21,815	273	1%
500-00-50220	Health Care	79,137	90,497	99,878	35,047	70,000	98,854	(1,024)	-1%
500-00-50230	Retiree Health Care	2,247	-	-	1,838	3,676	13,846	13,846	100%
500-00-50240	Life Insurance	676	1,369	1,588	546	1,050	1,214	(374)	-24%
500-00-50250	Dental Insurance	2,023	2,538	2,297	811	1,552	2,038	(259)	-11%
500-00-50260	Workers Compensation	10,943	20,000	9,449	-	11,103	9,925	476	5%
500-00-50270	Sick Leave Payout	-	8,000	-	-	-	-	-	0%
500-00-50280	Clothing Allowance	1,502	2,025	2,025	-	2,025	2,000	(25)	-1%
500-00-50310	Safety Glasses	186	-	1,500	-	1,500	1,500	-	0%
500-00-50330	Compensated Absences	-	13,000	13,000	-	-	13,000	-	0%
500-00-51000	Drug and Alcohol Testing	109	-	-	67	70	500	500	100%
500-00-51300	Education/Training/Conferences	2,050	2,500	2,500	1,481	2,500	5,000	2,500	100%
Total Salaries & Fringes:		390,507	528,818	510,545	200,247	423,370	515,043	4,498	1%
500-00-60100	General Liability Insurance	13,471	16,002	13,471	13,471	13,471	14,145	674	5%
500-00-61000	Professional Services	11,084	11,500	11,500	7,100	11,500	15,000	3,500	30%
500-00-61100	Legal Fees	13,186	5,000	5,000	5,801	11,601	5,000	-	0%
500-00-61300	Audit Services	7,500	7,500	7,500	-	7,500	7,500	-	0%
500-00-61310	Banking/Financial Charges	1,995	1,000	1,800	950	1,901	2,000	200	11%
500-00-61340	Engineering Design Charges	15,269	50,000	30,000	13,199	26,398	30,000	-	0%
500-00-61600	Village Services	-	-	26,176	-	26,176	30,000	3,824	15%
500-00-62100	Contracted Services	535	-	-	18	36	-	-	0%
500-00-62103	Mapping	5,213	-	50,000	1,131	2,263	10,000	(40,000)	-80%
500-00-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0%
500-00-62550	Purchased Water	2,310,509	1,800,000	2,200,000	570,343	2,281,372	2,300,000	100,000	5%
500-00-62560	Water Sampling and Testing	8,775	-	-	6,183	12,366	15,000	15,000	100%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance	
								Amt	%
500-00-63200	Fuel, Oil, Fluids	11,668	2,500	5,000	6,148	12,296	12,000	7,000	140%
500-00-63300	Vehicle Repairs & Maintenance	3,071	15,000	15,000	1,341	2,682	10,000	(5,000)	-33%
500-00-64010	Notifications/publications	598	500	1,000	-	600	1,000	-	0%
500-00-64030	Office Supplies	7,497	9,000	9,000	3,308	6,615	9,000	-	0%
500-00-64040	Postage & Shipping	8,639	17,000	17,000	5,592	11,184	15,000	(2,000)	-12%
500-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
500-00-64070	Work Supplies	1,233	7,500	7,500	521	1,042	7,500	-	0%
500-00-64120	Licenses, Permits & Fees	-	5,000	5,000	-	-	2,500	(2,500)	-50%
500-00-64140	Utilities	23,756	16,000	24,000	7,966	24,000	24,000	-	0%
500-00-64150	Communication Services	8,695	8,500	10,000	5,008	10,017	10,000	-	0%
500-00-64180	Public Fire Protection	273,957	293,450	275,000	68,489	273,957	275,000	-	0%
500-00-64240	Building Repairs & Maintenance	247,898	390,000	390,000	143,078	286,156	20,000	(370,000)	-95%
500-00-64250	Equipment Repairs & Maintenance	-	-	-	-	-	20,000	20,000	100%
500-00-64270	Infrastructure Maintenance	-	-	-	-	-	300,000	300,000	100%
500-00-64260	Grounds Repairs & Maintenance	31,603	-	-	-	-	-	-	0%
500-00-64320	IT Infrastructure	7,837	12,500	12,500	4,701	9,401	8,000	(4,500)	-36%
500-00-69000	Unrealized Gain/Loss on Investment	(17,431)	-	-	-	-	-	-	0%
500-00-69100	Realized Gain/Loss on Investment	9,047	-	-	-	-	-	-	0%
Total Operating Expenses:		<u>3,005,601</u>	<u>2,667,952</u>	<u>3,116,447</u>	<u>864,349</u>	<u>3,032,534</u>	<u>3,142,645</u>	<u>26,198</u>	1%
Total Salaries & Operating:		<u>3,396,108</u>	<u>3,196,770</u>	<u>3,626,992</u>	<u>1,064,595</u>	<u>3,455,904</u>	<u>3,657,688</u>		
500-00-65030	Equipment	-	-	12,500	9,149	12,500	-	(12,500)	-100%
500-02-65130	Water Meters	-	125,000	125,000	-	-	125,000	-	0%
500-03-65130	GIS Mapping	38,648	50,000	-	-	-	-	-	0%
500-04-65130	Vehicle Replacement	-	20,000	20,000	30,736	30,736	50,000	30,000	150%
500-05-65130	North Kremer Additions Watermain	-	1,170,000	-	-	-	-	-	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
500-06-65130	Washington Meadows	-	-	2,134,000	-	-	-	(2,134,000)	-100%
	Total Capital Expenditures:	38,648	1,365,000	2,291,500	39,885	43,236	175,000		

Village of Caledonia Water Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Other Expenses:									
500-00-67100	Interest	329,602	325,806	381,749	196,656	196,656	374,300	(7,449)	-2%
500-00-67300	Principal	-	530,000	550,000	547,900	547,900	560,000	10,000	2%
500-00-67600	Bond Issuance Costs	60,270	-	-	-	-	-	-	0%
500-00-68000	Depreciation Expense	464,721	460,474	480,167	-	480,167	480,167	-	0%
500-00-68100	Depreciation Expense CIAC	562,251	517,453	550,926	-	550,926	550,926	-	0%
500-00-68200	Amoritization Expense	(20,132)	-	-	-	-	-	-	0%
Total Other Expense:		<u>1,396,711</u>	<u>1,833,733</u>	<u>1,962,842</u>	<u>744,556</u>	<u>1,775,649</u>	<u>1,965,393</u>	<u>2,551</u>	0%
Net Income		(263,870)	(74,341)	1,177,964	65,461	3,441,173	(1,609,492)	(2,787,456)	-237%
Add in non-cash expenses									
Add Depreciation Expense				480,167			480,167		
Add Depreciation Expense CIAC				550,926			550,926		
Add Amoritization Expense				<u>-</u>			<u>-</u>		
Anticipated change in net cash				2,209,057			(578,399)		

CALEDONIA SEWER UTILITY DISTRICT

The Caledonia Sewer Utility District provides sanitary sewer to the East and Southern portions of the Village of Caledonia along with the Caddy Vista Subdivision along the Northern boundary and also provides sanitary sewer to the Village of Wind Point and approximately 800 residents along the boundary with the Village of Mount Pleasant.

The Caledonia Sewer Utility District owns and operates approximately 172 miles of sanitary sewer, 13 Lift Stations, and 1 Attenuation (Wet Weather Storage) Basin. The sanitary sewer collection system is monitored 24/7 through the use of its SCADA system. The Utility District cleans 20% of the collection system each year and performs various inspections within the system to eliminate clear water from entering the sanitary sewer system. The entire collection system, except for the Caddy Vista Subdivision, is conveyed to the Racine Wastewater Treatment Plant. The Caddy Vista Subdivision sanitary sewer is conveyed to MMSD. The Utility District is subject to the Racine Area Intergovernmental Sanitary Sewer Service, Revenue-Sharing, Cooperation, and Settlement Agreement, dated April 25, 2002, which allocates various capacities that the District can discharge to the Treatment Plant. The Utility District also operates under the guidelines of the Wisconsin Department of Natural Resources.

The Caledonia Sewer Utility District staffed by the following:

Employee Count	Title	FTE	
1	Utility Operations Supervisor	0.5	
1	Utility SCADA Administrator	0.5	
1	Senior Field Operator	0.5	
4	Field Operator	2.0	
2	Field Operator - In Training	1.0	
1	Utility Clerk	0.5	
10	Totals	5.0	

The Caledonia Sewer Utility District is currently designing the Center Lift Station Attenuation Basin and anticipates that the construction of the Basin will begin in 2023. A quarter of the cost of the construction has been placed in the 2023 budget. The Caledonia Sewer Utility District is also looking to replace a 1-ton dump truck, which will be cost-shared with the Water Utility District.

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
501-00-41110	Property Taxes	555,855	555,855	556,708	556,708	556,708	552,808	(3,900)	-1%
501-00-42010	Special Assessment	-	-	2,660	-	-	-	(2,660)	0%
501-00-46160	Tax Search Fee	10,450	12,000	11,000	4,225	8,450	7,000	(4,000)	-36%
501-00-46251	Residential Service	5,382,395	5,180,000	5,750,000	2,879,442	5,758,883	6,369,000	619,000	11%
501-00-46252	Commercial Service	984,439	930,000	1,065,000	542,612	1,085,223	1,219,000	154,000	14%
501-00-46253	Industrial Service	47,135	46,150	51,000	25,179	50,358	55,700	4,700	9%
501-00-46254	Public Authorities Service	156,412	156,150	170,000	83,853	167,706	185,500	15,500	9%
501-00-47404	Sewer Connection Fee	499,800	275,000	400,000	183,600	367,200	250,000	(150,000)	-38%
501-00-48100	Interest Income	2,817	25,000	25,000	-	2,500	2,500	(22,500)	-90%
501-00-48105	Dividend Income	-	-	-	-	-	-	-	0%
501-00-48115	Late Payment Charges	112,332	100,000	100,000	70,457	140,914	100,000	-	0%
501-00-48301	Sale of Property	-	-	-	8,288	8,288	37,500	37,500	100%
501-00-48900	Miscellaneous Revenue	4,887	6,500	26,000	3,112	6,224	6,500	(19,500)	-75%
501-00-49100	Bond Proceeds	-	16,254,500	18,875,176	-	-	6,102,000	-	0%
501-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
501-00-49320	Impact Fees	-	-	-	4,650	4,650	-	-	0%
Total Income:		7,756,520	23,541,155	27,032,544	4,362,125	8,157,104	14,887,508	(12,145,036)	-45%
Expenses:									
501-00-50100	Salaries	310,160	335,567	326,413	136,519	283,000	315,808	(10,605)	-3%
501-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
501-00-50130	Overtime	2,791	5,000	5,000	1,450	6,000	5,000	-	0%
501-00-50170	FICA	22,807	25,671	25,353	8,883	22,109	24,542	(811)	-3%
501-00-50190	WRS	(21,566)	22,651	21,542	8,346	18,785	21,815	273	1%
501-00-50220	Health Care	78,172	90,497	99,878	35,700	70,000	98,854	(1,024)	-1%
501-00-50230	Retiree Health Care	4,373	-	-	1,838	3,676	13,846	13,846	100%
501-00-50240	Life Insurance	660	1,369	1,588	569	1,050	1,214	(374)	-24%
501-00-50250	Dental Insurance	2,000	2,538	2,297	847	1,552	2,038	(259)	-11%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
501-00-50260	Workers Compensation	10,943	20,000	9,450	-	11,103	9,925	475	5%
501-00-50270	Sick Leave Payout	-	8,000	-	-	-	-	-	0%
501-00-50280	Clothing Allowance	1,502	2,025	2,025	-	2,025	2,000	(25)	-1%
501-00-50290	Other Benefits	-	-	2,026	-	-	-	(2,026)	-100%
501-00-50310	Safety Glasses	-	-	1,500	-	1,500	1,500	-	0%
501-00-50330	Compensated Absences	-	13,000	13,000	-	-	13,000	-	0%
501-00-50340	Education Benefit	-	-	1,000	-	-	1,000	-	0%
501-00-51100	Testing/Physicals	110	-	250	-	-	500	250	100%
501-00-51300	Education/Training/Conferences	960	2,500	2,500	960	2,000	5,000	2,500	100%
Total Salaries & Fringes:		412,911	528,818	513,822	195,112	422,800	516,042	2,220	0%
501-00-60100	General Liability Insurance	13,471	14,000	13,471	13,471	13,471	14,145	674	5%
501-00-61000	Professional Services	5,721	10,000	10,000	1,200	2,400	3,750	(6,250)	-63%
501-00-61010	EPA Risk Resilience	5,988	-	3,000	-	3,000	-	(3,000)	-100%
501-00-61100	Legal Fees	2,180	5,000	5,000	1,050	2,100	5,000	-	0%
501-00-61300	Audit Services	7,500	7,500	7,500	-	7,500	7,500	-	0%
501-00-61310	Banking/Financial Charges	2,005	1,000	2,000	950	1,901	2,000	-	0%
501-00-61340	Engineering Design Charges	34,608	50,000	50,000	11,300	22,601	30,000	(20,000)	-40%
501-00-61600	Village Services	-	-	26,176	-	26,176	30,000	3,824	0%
501-00-62100	Contracted Services	18	-	-	18	36	-	-	0%
501-00-62102	Modeling	-	-	15,000	-	15,000	15,000	-	0%
501-00-62103	Mapping	-	-	50,000	1,131	50,000	10,000	(40,000)	0%
501-00-62104	Smoke Testing	-	-	50,000	-	-	-	(50,000)	0%
501-00-62550	Sewer Treatment Charges	1,595,931	2,772,000	2,500,000	401,695	2,163,910	2,380,000	(120,000)	-5%
501-00-63200	Fuel, Oil, Fluids	15,085	2,500	7,500	6,985	13,971	14,500	7,000	0%
501-00-63300	Vehicle Repairs & Maintenance	2,945	15,000	15,000	6,586	13,172	15,000	-	0%
501-00-64010	Notifications/publications	598	500	750	-	600	1,000	250	0%
501-00-64030	Office Supplies	7,207	9,000	9,000	2,648	5,295	7,500	(1,500)	-17%
501-00-64040	Postage & Shipping	8,653	17,000	15,000	5,592	11,184	15,000	-	0%

Village of Caledonia

Sewer Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
501-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
501-00-64070	Work Supplies	1,602	7,500	6,500	1,013	2,026	7,500	1,000	15%
501-00-64110	Small Equipment	8,481	-	-	-	-	-	-	0%
501-00-64140	Utilities	107,310	160,000	170,000	79,061	170,000	170,000	-	0%
501-00-64150	Communication Services	10,306	10,000	12,500	6,041	12,083	12,500	-	0%
501-00-64240	Building Repairs & Maintenance	104,406	185,000	185,000	19,940	39,881	150,000	(35,000)	-19%
501-00-64250	Equipment Repairs & Maintenance	903	-	1,000	-	1,000	20,000	19,000	0%
501-00-64260	Grounds Repairs & Maintenance	-	-	-	-	-	-	-	0%
501-00-64320	IT Infrastructure	7,438	12,500	12,500	4,713	9,425	8,000	(4,500)	-36%
501-00-64400	Equipment/Storage Rental	-	-	-	-	-	-	-	0%
Total Operating Expenses:		1,942,354	3,278,500	3,166,897	563,395	2,586,730	2,918,395	(248,502)	-8%
Total Salaries & Operating Expenses:		2,355,265	3,807,318	3,680,719	758,506	3,009,530	3,434,437	(246,282)	-7%
501-00-65030	Equipment	-	100,000	225,000	71,279	71,279	-	(225,000)	-100%
501-00-65210	Central Lift Station-Design	-	-	300,000	-	300,000	-	(300,000)	-
501-00-65211	Central Lift Station-Const	-	-	-	-	-	5,650,000	-	-
501-00-65212	Central Lift Station-Inspect	-	-	-	-	-	452,000	-	-
501-00-65221	Hoods Creek At Basin-Const	-	-	8,578,000	-	-	-	(8,578,000)	-
501-00-65222	Hoods Creek At Basin-Inspect	-	-	750,000	-	-	-	(750,000)	-
501-00-65231	Dominican Lift Station-Const	-	-	930,000	-	-	-	(930,000)	-
501-00-65232	Dominican Lift Station-Inspect	-	-	80,000	-	-	-	(80,000)	-
501-00-65240	Riverbend Lift Station-Design	-	-	425,000	-	-	-	(425,000)	-
501-00-65241	Riverbend Lift Station-Const	-	-	4,068,000	-	-	-	(4,068,000)	-
501-00-65242	Riverbend Lift Station-Inspect	-	-	354,000	-	-	-	(354,000)	-
501-01-65140	Annual Sewer Televising	-	85,000	-	-	-	-	-	-
501-02-65140	Sewer Modeling	18,783	15,000	-	-	-	-	-	-
501-03-65140	GIS Mapping	27,849	50,000	-	-	-	-	-	-
501-04-65140	Vehicle Replacement	-	20,000	20,000	30,736	30,736	50,000	30,000	150%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
501-07-65140	Central Lift Station Safety Site	-	800,000	-	-	-	-	-	-
501-09-65140	Hoods Creek Attenuation Basin (2nd)	-	10,300,000	-	-	-	-	-	-
501-10-65140	Dominican Lift Station Replacement	-	634,500	-	-	-	-	-	-
501-11-65140	Riverbend Lift Station Forcemain	-	3,200,000	-	-	-	-	-	-
501-12-65140	Riverbend Lift Station Safety Site	-	1,700,000	-	-	-	-	-	-
501-14-65143	Inspection	-	-	-	-	-	-	-	-
Total Capital Expenditures:		<u>46,632</u>	<u>16,904,500</u>	<u>15,730,000</u>	<u>102,015</u>	<u>402,015</u>	<u>6,152,000</u>	<u>(9,578,000)</u>	-
Total Expenses:		<u>2,401,897</u>	<u>20,711,818</u>	<u>19,410,719</u>	<u>860,521</u>	<u>3,411,545</u>	<u>9,586,437</u>	<u>(16,418,847)</u>	
Net Ordinary Income:		5,354,623	2,829,337	7,621,825	3,501,604	4,745,559	5,301,071	4,273,811	
501-00-67100	Interest	836,827	1,140,516	1,580,174	702,989	1,405,977	1,353,730	(226,444)	-14%
501-00-67300	Principal	-	2,313,672	2,888,239	2,101,326	2,101,326	1,410,702	(1,477,537)	-51%
501-00-67600	Bond Issuance Costs	258,819	-	-	-	-	-	-	0%
501-00-68000	Depreciation Expense	1,477,877	1,343,252	1,437,252	-	1,437,252	1,437,252	-	0%
501-00-68100	Depreciation Expense CIAC	345,096	223,369	346,276	-	346,276	346,276	-	0%
501-00-68200	Amortization Expense	783,368	805,985	817,497	-	817,497	817,497	-	0%
501-00-69100	Realized Gain/Loss on Investment	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Other Expense:		<u>3,701,996</u>	<u>5,826,794</u>	<u>7,069,438</u>	<u>2,804,314</u>	<u>6,108,328</u>	<u>5,365,457</u>	<u>(1,703,981)</u>	<u>-24%</u>
Net Income		1,652,627	(2,997,457)	552,387	697,289	(1,362,769)	(64,386)	(616,773)	-112%
Add in non-cash expenses									
Add Depreciation Expense							1,437,252		
Add Depreciation Expense CIAC							346,276		
Add Amortization Expense							<u>817,497</u>		
Anticipated change in net cash							2,536,639		

CALEDONIA STORM WATER UTILITY DISTRICT

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

The Storm Water Department is staffed by the following:

Employee Count	Title	FTE	
1	Public Services Director	1.0	
1	Utility Clerk/GIS Specialist	1.0	
1	Engineering Technician	1.0	
3	Totals	3.0	

The Expenses of the Storm Water Utility District are separated into 3 sections. One 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 2023 consists of 5 items/projects. Culvert Replacements, to replace road culverts which have failed and under roads that are scheduled to be repaved. Storm Sewer Repairs, for repairs to the storm sewer system for road repaving projects. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Turtle Creek Restoration, for the acquisition of easements for the upcoming project for increased capacity and conveyance of storm water. Generator Upgrades for the 2 Storm Water Lift Stations.

In 2021, the Village of Caledonia Storm Water Utility District paid off all remaining debt service from previous projects.

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
Income:									
502-00-42010	Special Assessment	45,851	42,000	41,632	9,550	38,200		(41,632)	-100%
502-00-46311	Engineering Design Charges	25,800	25,000	17,500	7,380	29,520	17,500	-	0%
502-00-47400	ERU Storm water fee	1,024,515	1,010,000	1,025,000	-	1,025,000	1,040,000	15,000	1%
502-00-48100	Interest Income	621	20,000	20,000	-	600	1,000	(19,000)	-95%
502-00-48900	Miscellaneous Revenue	-	-	-	(98)	-	-	-	0%
502-00-49300	Fund Balance Applied	-	750,217	593,062	-	-	-	(593,062)	-100%
Total Income:		1,096,787	1,847,217	1,697,194	16,832	1,093,320	1,058,500	(638,694)	-38%
Expense:									
502-00-50100	Salaries	159,975	232,582	313,946	168,264	336,528	265,162	(48,784)	-16%
502-00-50130	Overtime	277	-	-	619	1,238	1,500	1,500	0%
502-00-50170	FICA	9,233	17,792	24,017	12,317	24,634	20,400	(3,617)	-15%
502-00-50190	WRS	(14,505)	15,700	20,406	10,837	21,674	18,133	(2,273)	-11%
502-00-50220	Health Care	25,949	49,698	80,297	37,883	75,766	63,659	(16,638)	-21%
502-00-50240	Life Insurance	150	919	1,425	560	1,120	911	(514)	-36%
502-00-50250	Dental Insurance	658	1,368	1,767	861	1,722	1,299	(468)	-26%
502-00-50260	Workers Compensation	4,372	6,500	8,952	-	10,518	9,400	448	5%
502-00-50280	Clothing Allowance	2,386	1,350	1,800	-	1,800	1,800	-	0%
502-00-50310	Safety Glasses	217	900	1,200	-	200	1,200	-	0%
502-00-51300	Education/Training/Conferences	20	6,500	5,000	2,154	4,308	5,000	-	0%
502-00-51320	Memberships/Dues	-	-	-	-	100	100	100	0%
502-00-51340	Certification/licensing	-	-	3,000	-	-	3,000	-	0%
Total Salaries & Fringes:		188,731	333,309	461,810	233,495	479,609	391,563	(70,247)	-15%
502-00-60100	General Liability Insurance	2,165	-	2,165	2,165	2,165	2,273	108	5%

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
502-00-61000	Professional Services	1,440	-	-	255	510	1,000	1,000	0%
502-00-61100	Legal Fees	148	5,000	5,000	71	141	5,000	-	0%
502-00-61300	Audit Services	5,000	5,000	5,000	-	5,000	5,000	-	0%
502-00-61600	Village Services	15,000	15,000	7,500	-	7,500	7,500	-	0%
502-00-62100	Contracted Services	1,618	-	-	-	-	1,000	1,000	100%
502-00-62101	MS4 - Illicit Discharge	9,758	11,500	11,500	1,045	10,000	12,500	1,000	9%
502-00-62102	MS4 - Public Education	4,051	4,100	4,100	4,455	4,455	4,750	650	16%
502-00-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0%
502-00-62700	Grounds Services	-	-	-	-	-	-	-	0%
502-00-63300	Vehicle Repairs & Maintenance	-	-	-	623	1,000	1,000	1,000	100%
502-00-64030	Office Supplies	39	2,500	2,500	70	1,250	2,500	-	0%
502-00-64040	Postage & Shipping	-	500	500	-	-	500	-	0%
502-00-64050	Publications & Subscriptions	-	200	200	-	-	200	-	0%
502-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
502-00-64070	Work Supplies	1,744	3,000	3,000	365	3,000	3,000	-	0%
502-00-64110	Small Equipment	4,240	-	-	-	-	-	-	0%
502-00-64140	Utilities	2,165	5,000	5,000	1,788	5,000	3,500	(1,500)	-30%
502-00-64150	Communication Services	180	500	500	180	500	250	(250)	-50%
502-00-64190	Miscellaneous Expenses	51	-	-	-	-	-	-	0%
502-00-64240	Building Repairs & Maintenance	66,393	65,000	65,000	49,925	65,000	100,000	35,000	54%
502-00-64250	Equipment Repairs & Maintenance	-	-	-	-	-	-	-	0%
502-00-64260	Grounds Repairs & Maintenance	25,910	37,000	37,000	150	300	37,000	-	0%
502-00-64300	IT Maintenance & Subscriptions	7,139	7,500	7,500	1,860	3,720	10,000	2,500	33%
502-00-64310	IT Contracted Services	-	-	-	-	-	-	-	0%
502-00-64500	Permits & Fees	3,000	3,000	3,000	3,000	3,000	3,000	-	0%
502-00-65040	Equipment-Vehicles	103	-	-	-	-	35,000	35,000	100%
502-00-65060	Computer Hardware	349	-	-	1,454	1,454	-	-	0%

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual 12/31/2021	Budget 12/31/2021	Budget 1/1/2022	Actual 6/30/2022	Estimated 12/31/2022	Budget 2023	Variance Amt	%
502-00-65150	Storm Sewers	1,008	-	-	4,026	165,023	186,963	186,963	0%
502-00-65151	Culvert Replacements	114,878	60,000	65,000	30,351	60,703	85,000	20,000	31%
502-00-65152	GIS Update	20,477	50,000	-	345	20,000	10,000	10,000	100%
502-00-65153	Hood Creek Brushing	-	25,000	25,000	-	-	25,000	-	0%
502-00-65154	HWY 32 Stream Restoration	-	525,000	362,000	34,791	69,582		(362,000)	-100%
502-00-65155	Turtle Creek Restoration	-	75,000	50,000	-	-	100,000	50,000	100%
502-00-65156	Westview Village Storm	-	-	125,000	18,236	50,000		(125,000)	-100%
502-00-65157	Generator Upgrades	-	-	25,000	9,739	25,000	25,000	-	0%
502-00-66300	Transfer to Capital Projects	285,000	300,000	-	-	-	-	-	0%
Total Operating Expenses:		<u>571,857</u>	<u>1,199,800</u>	<u>811,465</u>	<u>164,894</u>	<u>504,303</u>	<u>666,936</u>	<u>(144,529)</u>	-18%
Total Expenses:		<u>760,588</u>	<u>1,533,109</u>	<u>1,273,275</u>	<u>398,390</u>	<u>983,912</u>	<u>1,058,500</u>	<u>(214,775)</u>	
Net Ordinary Income:		<u>336,199</u>	<u>314,108</u>	<u>423,919</u>	<u>(381,558)</u>	<u>109,408</u>	<u>0</u>	<u>(423,919)</u>	
502-00-67100	Interest	10,230	19,108	-	-			-	0%
502-00-67300	Principal	-	295,000	-	-			-	0%
502-00-68000	Depreciation Expense	441,369	425,000	423,919	-	423,919	426,843	2,924	1%
Total Other Expense:		<u>451,599</u>	<u>739,108</u>	<u>423,919</u>	<u>-</u>	<u>423,919</u>	<u>426,843</u>	<u>2,924</u>	-100%
Net Income		(105,170)	(110,892)	-	(381,558)	(314,511)	(426,843)	(426,843)	0%
Add in non-cash expenses									
Add Depreciation Expense		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,843</u>	<u>426,843</u>	-100%
Anticipated change in net cash		(105,170)	(110,892)	-	(381,558)	(314,511)	0	0	-100%