



CALEDONIA  
VILLAGE CAMPUS

2025

*Administrator's Proposed Budget*

*September 10, 2024*

## Village of Caledonia Tax Levy Allocation

	2019	2020	2021	2022	2023	2024	2025
GENERAL FUND	9,587,215	9,876,048	10,446,886	11,171,322	11,999,892	13,964,012	14,411,030
DEBT SERVICE	2,044,764	2,425,432	2,400,425	2,405,748	3,102,616	3,974,267	4,308,908
CAPITAL PROJECTS FUND	1,223,789	1,289,100	1,617,742	1,243,985	825,000	1,111,300	868,550
FIRE SAFER GRANT	0	147,393	125,934	0	0	0	0
JOINT HEALTH	181,223	186,345	193,354	0	0	0	0
JOINT PARK	70,000	70,000	102,631	0	0	0	0
CEMETERY	12,500	11,000	6,000	0	0	0	0
PARKS	75,800	66,300	117,625	147,536	0	0	0
<b>SUB - TOTAL</b>	<b>13,195,291</b>	<b>14,071,618</b>	<b>15,010,597</b>	<b>14,968,591</b>	<b>15,927,508</b>	<b>19,049,579</b>	<b>19,588,488</b>
SEWER UTILITY DISTRICT	557,809	559,359	555,855	556,708	552,808	359,478	357,648
<b>TOTAL</b>	<b>14,098,894</b>	<b>14,985,452</b>	<b>15,664,015</b>	<b>15,525,299</b>	<b>16,480,316</b>	<b>19,409,057</b>	<b>19,946,136</b>
LEVY INCREASE	\$ 329,070	\$ 886,558	\$ 678,563	\$ (138,716)	\$ 955,017	\$ 2,928,741	\$ 537,079

## 2025 LEVY LIMIT

Levy limits imposed by Wisconsin State Statute restrict 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 4.2%, the levy limit formula does not allow for an increase in operating levy dollars to support the rate of inflation. The net new construction rate for the Village of Caledonia decreased from 2.06% in 2023 to 1.55%, in 2024.

2024 NET NEW CONSTRUCTION – RACINE COUNTY MUNICIPALITIES				
Community Code	Municipality	2023 Equalized Value	2024 Net New Construction	Percent Change – Net New Construction
51002	TOWN OF BURLINGTON	1,110,656,700	6,300,900	0.57%
51006	TOWN OF DOVER	568,576,200	6,702,200	1.18%
51010	TOWN OF NORWAY	1,410,957,600	3,972,800	0.28%
51016	TOWN OF WATERFORD	1,006,374,200	15,293,900	1.52%
<b>51104</b>	<b>VILLAGE OF CALEDONIA</b>	<b>3,476,127,000</b>	<b>54,018,500</b>	<b>1.55%</b>
51121	VILLAGE OF ELMWOOD PARK	61,697,400	87,600	0.14%
51151	VILLAGE OF MOUNT PLEASANT	5,271,652,400	155,874,900	2.96%
51161	VILLAGE OF NORTH BAY	50,513,000	93,200	0.18%
51168	VILLAGE OF RAYMOND	743,144,500	3,739,500	0.50%
51176	VILLAGE OF ROCHESTER	553,446,700	13,577,300	2.45%
51181	VILLAGE OF STURTEVANT	986,356,300	34,820,200	3.53%
51186	VILLAGE OF UNION GROVE	559,444,700	15,239,900	2.72%
51191	VILLAGE OF WATERFORD	795,314,100	19,424,400	2.44%
51192	VILLAGE OF WIND POINT	360,574,800	600,000	0.17%
51194	VILLAGE OF YORKVILLE	921,795,000	8,054,200	0.87%
51206	CITY OF BURLINGTON	1,390,257,300	11,486,500	0.83%
51276	CITY OF RACINE	5,016,305,100	34,059,300	0.68%
51999	COUNTY OF RACINE	24,283,193,000	383,345,300	1.58%

## Village of Caledonia General Fund Budget Summary

	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
							Amt	%
Revenues	19,474,863	17,598,139	20,576,897	17,203,297	21,740,231	21,499,213	922,316	4.5%
Village Board	59,741	58,769	60,208	27,643	60,208	60,749	541	0.9%
Village Clerk	127,585	195,901	180,082	48,868	145,911	253,092	73,010	40.5%
Elections	56,275	43,027	100,135	19,673	99,095	59,572	(40,563)	-40.5%
Administration	282,910	306,431	224,376	108,169	219,779	273,296	48,920	21.8%
Finance	328,154	353,623	374,004	185,862	364,321	414,518	40,514	10.8%
Police	5,119,442	4,885,135	6,269,700	2,726,300	5,303,118	6,449,992	180,292	2.9%
Police Support	316,211	340,638	326,672	193,130	331,148	314,776	(11,896)	-3.6%
Muni Court	122,871	127,861	194,682	99,016	188,267	202,412	7,730	4.0%
Fire	6,261,391	6,188,564	7,349,006	3,574,691	7,137,598	7,825,454	476,448	6.5%
Building	293,879	263,601	310,069	149,096	299,405	312,003	1,934	0.6%
Public Works	2,191,438	2,333,956	2,416,495	1,223,895	2,373,486	2,443,522	27,027	1.1%
Engineering	201,739	188,121	378,240	138,981	365,245	421,214	42,974	11.4%
Facilities	172,584	175,000	236,602	135,115	238,780	287,654	51,052	21.6%
Community Development	216,691	257,380	296,288	133,769	263,880	280,829	(15,459)	-5.2%
Parks	157,380	171,268	194,106	78,220	185,702	184,071	(10,035)	-5.2%
Professional	1,716,659	1,708,911	1,666,232	1,025,633	1,630,336	1,716,058	49,826	3.0%
Total Expenditures	17,624,950	17,598,186	20,576,897	9,868,060	19,206,279	21,499,213	922,316	4.5%



## Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-00-41110	Property Taxes	11,934,542	11,999,892	13,964,012	13,964,012	13,964,012	14,411,030	447,018	3%
100-00-41210	Room Taxes	25,869	13,000	13,000	40	13,000	13,000	-	0%
100-00-42010	Special Assessments	-	-	-	-	-	-	-	0%
100-00-43200	Grants	31,062	32,000	7,000	-	32,000	7,000	-	0%
100-00-41310	FCL and MFL Taxes	4	4,605	4,605	3	4,605	4	(4,601)	100%
100-00-43410	State Shared Revenue	805,697	825,647	1,342,615	-	1,138,829	1,138,829	(203,786)	-15%
100-00-43411	State Personal Property Aid	37,825	37,825	37,825	37,825	37,825	75,831	38,006	100%
100-00-43412	State Computer Aid	6,438	6,450	6,450	-	6,438	6,450	-	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	129,876	115,000	115,000	-	158,536	158,536	43,536	38%
100-00-43531	General Transp Aids	1,443,565	1,481,410	1,299,210	649,604	1,299,209	1,299,210	-	0%
100-00-43533	State-Other Highway	38,033	-	38,033	27,058	54,116	54,116	16,083	100%
100-00-43610	Payment Muni Services	307,050	307,050	307,050	306,959	307,050	307,050	-	0%
100-00-44100	Liquor/Tavern License	26,420	30,000	30,000	24,646	28,000	30,000	-	0%
100-00-44120	Operator License	11,310	11,000	11,000	7,790	11,000	11,000	-	0%
100-00-44170	Soda Licenses	5	-	-	-	-	-	-	0%
100-00-44200	Animal Licenses	20,328	15,000	17,000	9,503	17,000	17,000	-	0%
100-00-44210	License-Other	925	300	700	1,560	1,600	1,600	900	129%
100-00-44300	Building Permits	506,754	353,146	370,000	121,913	370,000	400,000	30,000	8%
100-00-44310	Engineering Permits/Fees	69,754	60,000	70,000	25,489	60,000	70,000	-	0%
100-00-44311	Asphalt Permits	7,830	8,500	7,340	4,335	8,500	8,500	1,160	16%
100-00-44320	Culvert Fees	45,892	4,000	4,000	-	46,000	46,000	42,000	1050%
100-00-44350	Electrical Permits	123,240	40,000	40,000	64,428	75,000	70,000	30,000	75%
100-00-44360	Erosion Control Fees	20,188	24,000	24,000	7,997	20,000	20,000	(4,000)	-17%
100-00-44370	Heating Permits	33,696	30,000	26,000	15,330	34,000	34,000	8,000	31%
100-00-44380	Plumbing Permits	58,301	45,000	45,000	24,142	50,000	50,000	5,000	11%
100-00-44390	Fence Permits	5,165	8,000	6,000	2,130	6,000	6,000	-	0%
100-00-44400	Zoning Permits	93,244	70,000	75,000	40,917	75,000	75,000	-	0%
100-00-44410	Sign Permits	2,960	4,000	3,000	2,300	3,000	3,000	-	0%

## Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-00-44500	Neighborhood Planning Surcharge	59,396	60,000	60,000	1,953	2,500	-	(60,000)	-100%
100-00-44900	Cable Franchise	259,112	260,000	270,000	119,957	260,000	270,000	-	0%
100-00-45110	Muni Court Fines	384,528	390,000	320,000	202,361	400,000	375,000	55,000	17%
100-00-46100	Licensing Fees	-	-	-	-	-	-	-	0%
100-00-46120	Miscellaneous Fees	41,065	1,000	1,000	-	-	-	(1,000)	100%
100-00-46140	Property Rentals	16,466	15,470	16,470	7,444	16,470	16,470	-	0%
100-00-46150	Special Event Fees	1,450	1,650	1,650	1,110	1,650	1,650	-	0%
100-00-46160	Tax Search Fee	19,385	28,000	25,000	9,430	22,000	25,000	-	0%
100-00-46210	Charges-PD	4,801	4,000	6,000	2,396	6,000	6,000	-	0%
100-00-46220	Fire Inspection Fees	64,113	45,000	50,000	172	60,000	65,000	15,000	30%
100-00-46230	Ambulance/EMS Fees	2,252,744	925,000	4,134,850	1,027,544	3,640,965	4,134,850	-	0%
100-00-46231	Medicare Write-offs	(913,065)	-	(2,563,607)	(525,157)	(2,346,205)	(2,563,607)	-	0%
100-00-46291	Charges-Other PS	-	-	-	-	-	-	-	0%
100-00-46310	Highway/Street Charges	1,419	-	-	5,628	5,600	5,000	5,000	0%
100-00-46440	Weed and Nuisance Control	3,301	-	-	-	-	-	-	0%
100-00-46752	Adult Sport Revenue	6,823	6,000	6,000	9,497	9,500	9,500	3,500	0%
100-00-46753	Park and Rec Rental	8,846	12,000	12,000	7,548	12,000	12,000	-	0%
100-00-46755	Advertising Revenue	500	1,500	500	-	-	500	-	0%
100-00-46900	Private Property Maintainace	9,017	-	5,000	3,645	9,000	10,000	5,000	0%
100-00-47491	Village Department Services	186,972	225,500	225,500	3,585	225,000	225,500	-	0%
100-00-48100	Interest Income	1,143,495	10,000	60,000	969,792	1,500,000	510,000	450,000	750%
100-00-48110	Other Interest	4,000	4,500	4,000	-	4,500	4,500	500	13%
100-00-48400	Insurance Recoveries	5,502	-	-	-	5,500	-	-	0%
100-00-48692	Insurance Rebates	50,698	-	-	6,337	6,337	-	-	0%
100-00-48900	Miscellaneous Revenue	11,630	16,000	12,000	12,075	12,000	12,000	-	0%
100-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		19,474,863	17,598,139	20,576,897	17,203,297	21,740,231	21,499,213	922,316	4.5%

# Village of Caledonia

## Village Board

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
								Amt	%
100-10-50100	Salaries	50,311	50,600	50,600	24,327	50,600	50,600	0	0.0%
100-10-50170	FICA	3,849	3,871	3,871	1,861	3,871	3,871	-	0.0%
100-10-50190	WRS	944	898	911	392	911	917	6	0.7%
100-10-50260	Workers Compensation	-	-	1,426	1,062	1,426	1,296	(130)	100.0%
100-10-51320	Memberships/Dues	88	300	300	-	300	300	-	0.0%
100-10-51330	Mileage	-	100	100	-	100	100	-	0.0%
Total Salaries & Fringes:		55,191	55,769	57,208	27,643	57,208	57,084	(124)	-0.2%
100-10-64010	Notifications/Publications	-	-	-	-	-	-		
100-10-64070	Work Supplies	-	-	-	-	-	-		
100-10-64190	Miscellaneous Expenses	4,550	3,000	3,000	-	3,000	3,000	-	0.0%
100-10-64300	IT Maintenance & Subscriptions	-	-	-	-	-	665	665	100.0%
Total Operating Expenditures:		4,550	3,000	3,000	-	3,000	3,665	665	22.2%
Total Expense:		59,741	58,769	60,208	27,643	60,208	60,749	541	0.9%

## VILLAGE CLERK / TREASURER

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 and collections, 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	
1	Administrative Assistant	1.0	Transferred from the Finance Department in 2024.
3	Totals	3.0	



# Village of Caledonia

## Village Clerk

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-11-50100	Salaries	95,419	116,596	118,607	31,722	90,000	168,332	49,725	41.9%
100-11-50110	Part Time Salaries	-	4,000	-	-	-	-	-	#DIV/0!
100-11-50130	Overtime	69	1,000	500	-	300	500	-	0.0%
100-11-50170	FICA	6,996	9,302	9,112	2,351	6,885	12,916	3,804	41.7%
100-11-50190	WRS	5,510	8,269	8,218	2,194	6,300	11,734	3,516	42.8%
100-11-50220	Health Care	12,864	43,821	27,910	6,208	27,000	45,452	17,542	62.9%
100-11-50240	Life Insurance	65	75	518	22	125	391	(127)	-24.5%
100-11-50250	Dental Insurance	191	188	208	70	192	573	365	175.5%
100-11-50260	Workers Compensation	-	-	3,359	2,636	3,359	4,329	970	100.0%
100-11-51300	Education/Training/Conferences	386	1,500	1,000	499	1,000	1,000	-	0.0%
100-11-51320	Memberships/Dues	65	150	150	-	150	100	(50)	-33.3%
100-11-51330	Mileage	-	-	-	-	100	-	-	-100.0%
100-11-51350	Advertising	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		121,565	184,901	169,582	45,702	135,411	245,327	75,745	44.7%
100-11-61000	Professional Services	2,404	4,000	4,000	1,211	4,000	3,000	(1,000)	-25.0%
100-11-64010	Notifications/Publications	3,276	4,000	4,000	1,258	4,000	3,000	(1,000)	-25.0%
100-11-64030	Office Supplies	195	1,000	500	418	500	500	-	0.0%
100-11-64040	Postage & Shipping	146	2,000	2,000	279	2,000	500	(1,500)	-75.0%
100-11-64300	IT Maintenance & Subscriptions	-	-	-	-	-	765	765	100.0%
Total Operating Expenditures:		6,020	11,000	10,500	3,166	10,500	7,765	(2,735)	-26.0%
Total Expense:		127,585	195,901	180,082	48,868	145,911	253,092	73,010	40.5%

## **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 2025, the Village is scheduled to hold two (2) elections:

Tuesday, February 18, 2025 - Spring Primary

Tuesday, April 1, 2025 - Spring Election

## Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-12-50100	Salaries	-	-	-	-	-	-	-	0.0%
100-12-50110	Part Time Salaries	17,720	18,000	45,000	9,820	50,280	22,150	(22,850)	-50.8%
100-12-50170	FICA	-	1,377	516	-	3,846	254	(262)	0.0%
100-12-50190	WRS	-	-	-	-	-	-	-	0.0%
100-12-50260	Workers Compensation	-	-	1,269	945	1,269	568	(701)	100.0%
100-12-51300	Education/Training/Conferences	179	1,000	1,000	-	-	-	(1,000)	-100.0%
100-12-51330	Mileage	-	250	250	-	-	100	(150)	-60.0%
Total Salaries & Fringes:		17,899	20,627	48,035	10,765	55,395	23,072	(24,963)	-52.0%
100-12-62100	Contracted Services	6,200	5,400	12,400	-	12,400	6,200	(6,200)	-50.0%
100-12-62300	Equipment Rental & Maintenance	8,796	7,000	14,000	4,701	14,000	8,800	(5,200)	-37.1%
100-12-64010	Notifications/Publications	2,388	3,500	5,000	87	3,000	3,000	(2,000)	-40.0%
100-12-64030	Office Supplies	3,435	1,000	4,000	666	2,000	1,500	(2,500)	-62.5%
100-12-64040	Postage & Shipping	3,762	2,000	10,000	3,453	9,000	6,500	(3,500)	-35.0%
100-12-64060	Copying & Printing	8,510	2,500	5,500	-	2,500	2,500	(3,000)	-54.5%
100-12-64070	Work Supplies	331	1,000	1,200	-	800	500	(700)	-58.3%
100-12-64110	Small Equipment	4,953	-	-	-	-	7,500	7,500	0.0%
Total Operating Expenditures:		38,376	22,400	52,100	8,908	43,700	36,500	(15,600)	-29.9%
Total Expense:		56,275	43,027	100,135	19,673	99,095	59,572	(40,563)	-40.5%

# 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, 2024
1	Human Resources Manager / Assistant Village Attorney	0.5	The position is allocated between Administration and Municipal Court.
2	Totals	1.5	

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 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-13-50100	Salaries	204,326	207,870	179,094	81,894	164,596	193,549	14,455	8.1%
100-13-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-13-50170	FICA	15,540	15,799	13,700	6,684	12,592	14,806	1,106	8.1%
100-13-50190	WRS	13,853	14,044	12,357	6,114	11,357	13,452	1,095	8.9%
100-13-50220	Health Care	8,634	24,563	-	2,070	10,615	30,313	30,313	100.0%
100-13-50240	Life Insurance	368	400	354	195	474	137	(217)	-61.3%
100-13-50250	Dental Insurance	94	555	-	2	94	567	567	100.0%
100-13-50260	Workers Compensation	-	-	5,051	3,762	5,051	4,962	(89)	100.0%
100-13-51100	Personnel Medical Exams	1,539	2,400	2,400	3,404	2,400	2,500	100	4.2%
100-13-51300	Education/Training/Conferences	1,102	1,500	1,500	662	1,500	2,500	1,000	66.7%
100-13-51320	Memberships/Dues	9,981	8,800	920	557	3,600	3,000	2,080	226.1%
100-13-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	255,437	275,931	215,376	105,343	212,279	265,786	50,410	23.4%
100-13-64010	Notifications/Publications	-	1,000	-	-	-	-	-	-100.0%
100-13-64030	Office Supplies	5,454	7,000	7,000	2,437	6,000	5,500	(1,500)	-21.4%
100-13-64040	Postage & Shipping	21,336	21,000	-	-	-	-	-	0.0%
100-13-64060	Copying & Printing	682	500	1,000	388	1,000	1,000	-	0.0%
100-13-64070	Work Supplies	-	1,000	1,000	-	500	500	(500)	-50.0%
100-13-64300	IT Maintenance & Subscriptions	-	-	-	-	-	510	510	100.0%
	Total Operating Expenditures:	27,473	30,500	9,000	2,826	7,500	7,510	(1,490)	-16.6%
	Total Expense:	282,910	306,431	224,376	108,169	219,779	273,296	48,920	21.8%

\* A portion the Village Administrator's wages are allocated to TIDs

# FINANCE DEPARTMENT

The Finance 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, and coordination/administration of Village of Caledonia's managed IT services, Ontech Systems LLC.

The annual tax collection process, including questions regarding taxes, personal property tax administration, and preparation of the annual tax roll are performed in conjunction with the Village Clerk's Office.

The Finance Department is staffed by the following:

Employee Count	Title	FTE	
1	Finance Director / Village Treasurer	1.0	Appointed in March, 2022
1	Staff Accountant	1.0	New Position Requested in 2024
1	Accounting Clerk	1.0	
1	Part-time Financial Technician	1.0	Permanent Part-Time Staff
1	Administrative Assistant	0.0	Transferred to Village Clerk in 2024
5	Totals	3.0	

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. All accounting functions within the Village, including the Utility District, have become centralized within the Village Hall beginning in 2023.

The new position of Staff Accountant has been added for the 2025 Budget.

## Village of Caledonia Finance

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-14-50100	Salaries	228,849	241,132	251,173	119,742	239,483	273,125	21,952	8.7%
100-14-50110	Part Time Salaries	-	-	-	-	-	8,000	8,000	0.0%
100-14-50130	Overtime	169	-	-	252	300	-	-	0.0%
100-14-50170	FICA	16,473	18,447	19,215	8,593	18,320	21,506	2,291	11.9%
100-14-50190	WRS	15,268	16,397	17,331	7,788	16,524	18,982	1,651	9.5%
100-14-50220	Health Care	58,023	56,239	63,023	36,487	63,023	68,512	5,489	8.7%
100-14-50240	Life Insurance	828	777	921	460	921	866	(55)	-6.0%
100-14-50250	Dental Insurance	949	931	1,034	517	1,034	949	(85)	-8.2%
100-14-50260	Workers Compensation	-	-	7,082	5,275	7,082	7,003	(79)	100.0%
100-14-51300	Education/Training/Conferences	409	1,000	1,000	627	1,000	1,500	500	50.0%
100-14-51320	Memberships/Dues	225	300	225	225	225	500	275	122.2%
100-14-51330	Mileage	-	-	-	-	-	-	-	0.0%
Total Salaries & Fringes:		321,194	335,223	361,004	179,966	347,913	400,943	39,939	11.1%
100-14-61310	Banking/Financial Charges	4,263	10,000	9,000	3,246	10,000	8,000	(1,000)	-11.1%
100-14-64030	Office Supplies	51	800	500	43	800	800	300	60.0%
100-14-64060	Copying & Printing	2,196	7,300	3,000	-	3,000	2,500	(500)	-16.7%
100-14-64070	Work Supplies	450	300	500	2,608	2,608	1,000	500	100.0%
100-14-64300	IT Maintenance & Subscriptions	-	-	-	-	-	1,275	1,275	100.0%
Total Operating Expenditures:		6,960	18,400	13,000	5,897	16,408	13,575	575	4.4%
Total Expense:		328,154	353,623	374,004	185,862	364,321	414,518	40,514	10.8%

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

# CALEDONIA POLICE DEPARTMENT

The Village of Caledonia Police Department provides law enforcement service to our community 24 hours a day and 7 days a week. Our fundamental philosophy is to provide the very best service to our community through a data-driven and community-oriented approach.

Our agency size compared to our call volume, population, and large geographic area has been a constraint on our ability to provide the quality services that our Village deserves and expects. In 2023, our citizens voted to approve funding to increase our police force by (8) additional officers in 2024. We spent considerable time in 2024 attempting to identify, recruit and hire additional officers, but this remains a challenge. In 2025, we will continue our efforts to hire to reach our allotted (44) sworn personnel.

The following makes up our sworn staffing:

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 a Federal Bureau of Investigation Task Force targeting gangs and violent crime in the greater Racine area
1	K9 Handler	1.0	With K9 Partner
29	Officers	29	
<b>44</b>	<b>Totals</b>	<b>44</b>	<b>Sworn Personnel</b>

Additional staff resources will enable the Caledonia Police Department to augment its shift staffing to better meet the demands of our call volume, commit the necessary resources to consistently perform more thorough investigations, and adequately patrol the Village while balancing proactive and reactive duties and having a greater presence in our community.

For more information regarding your Caledonia Police Department, we encourage you to follow us on Facebook at Village of Caledonia Police Department and/or review our annual reports online at <https://caledonia-wi.gov/police>.



## Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-30-50100	Salaries	3,164,613	2,983,066	3,730,946	1,460,541	2,921,082	3,831,174	100,228	2.7%
100-30-50130	Overtime	85,313	110,000	115,000	109,446	218,892	160,000	45,000	39.1%
100-30-50140	Longevity	7,150	7,000	6,500	6,355	7,150	6,200	(300)	-4.6%
100-30-50170	FICA	236,474	239,383	296,815	115,492	240,208	307,987	11,172	3.8%
100-30-50190	WRS	434,907	413,053	554,832	232,634	433,316	601,883	47,051	8.5%
100-30-50220	Health Care	784,298	756,715	992,949	460,857	921,713	985,910	(7,039)	-0.7%
100-30-50230	Retiree Health Care	79,990	77,085	73,619	28,718	77,085	42,393	(31,226)	-42.4%
100-30-50240	Life Insurance	3,198	3,230	3,816	1,617	3,235	3,742	(74)	-1.9%
100-30-50250	Dental Insurance	14,469	13,428	17,962	7,703	15,406	15,351	(2,611)	-14.5%
100-30-50260	Workers Compensation	-	-	108,461	80,780	108,461	102,332	(6,129)	100.0%
100-30-50280	Clothing Allowance	38,452	25,000	24,200	17,787	34,000	24,200	-	0.0%
100-30-50290	Other Personnel Benefits	-	-	15,800	4,060	8,000	15,800	-	100.0%
100-30-50340	Education Benefit	-	4,125	3,300	-	3,300	4,400	1,100	33.3%
100-30-51100	Testing/Physicals	8,726	2,000	8,000	6,725	8,800	8,000	-	0.0%
100-30-51300	Education/Training/Conferences	22,195	20,000	25,000	29,023	33,000	25,000	-	0.0%
100-30-51320	Memberships/Dues	756	1,000	1,000	1,887	2,000	2,000	1,000	100.0%
Total Salaries & Fringes:		4,880,539	4,655,085	5,978,200	2,563,626	5,035,648	6,136,372	158,172	2.6%
100-30-61000	Professional Services	50	-	-	-	-	-	-	0.0%
100-30-62100	Contracted Services	19,297	25,000	25,000	15,900	25,000	37,000	12,000	48.0%
100-30-62300	Equipment Rental & Maintenance	48	-	-	-	-	-	-	0.0%
100-30-63200	Fuel, Oil, Fluids	89,956	70,000	100,000	40,540	86,670	90,000	(10,000)	-10.0%
100-30-63300	Vehicle Repairs & Maintenance	35,581	40,000	45,000	29,024	47,500	47,500	2,500	5.6%
100-30-64000	Community Engagement	2,074	2,000	3,000	1,837	2,800	3,000	-	0.0%
100-30-64030	Office Supplies	6,802	8,000	8,500	6,385	8,500	8,500	-	0.0%
100-30-64040	Postage & Shipping	1,611	1,600	3,000	1,549	3,000	3,000	-	0.0%
100-30-64060	Copying & Printing	-	-	-	-	-	-	-	0.0%
100-30-64070	Work Supplies	21,744	21,500	35,000	20,032	40,000	35,000	-	0.0%

## Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
								Amt	%
100-30-64110	Small Equipment	388	-	-	-	-	-	-	0.0%
100-30-64140	Utilities	13,615	17,000	25,000	12,743	24,000	25,000	-	0.0%
100-30-64150	Communication Services	17,605	20,000	20,000	10,726	20,000	20,000	-	0.0%
100-30-64240	Building Repairs & Maintenance	8,819	5,000	2,000	540	1,000	2,000	-	0.0%
100-30-64250	Equipment Repairs & Maintenance	873	1,000	1,000	561	1,000	1,000	-	0.0%
100-30-64300	IT Maintenance & Subscriptions	20,442	18,950	-	3,896	8,000	10,420	10,420	100.0%
100-30-64310	IT Contracted Services	-	-	-	-	-	31,200	31,200	100.0%
100-30-64340	Digital Evidence Management	-	-	24,000	18,942	-	-	(24,000)	100.0%
Total Operating Expenditures:		238,903	230,050	291,500	162,674	267,470	313,620	22,120	7.6%
Total Expense:		5,119,442	4,885,135	6,269,700	2,726,300	5,303,118	6,449,992	180,292	2.9%

## 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 of Caledonia 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 staff 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 management duties, etc.

The Police Support Services is staffed by the following:

<b>Employee Count</b>	<b>Title</b>	<b>FTE</b>	
1	Police Technician / Evidence Custodian	1.0	
1	Police Support Records Clerk	1.0	
	<b>Totals</b>	<b>2.0</b>	

The service counter is open Monday through Friday from 7:30 am to 4:30 pm, 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 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-31-50100	Salaries	86,519	94,702	99,029	47,610	95,220	104,648	5,619	5.7%
100-31-50130	Overtime	6,916	3,000	4,000	2,111	5,000	4,000	-	0.0%
100-31-50170	FICA	6,271	7,474	7,882	3,279	7,284	8,312	430	5.4%
100-31-50190	WRS	6,226	6,644	7,109	3,438	6,915	7,551	442	6.2%
100-31-50220	Health Care	45,038	62,805	63,023	36,046	72,093	68,524	5,501	8.7%
100-31-50230	Retiree Health Care	-	-	-	-	-	-	-	0.0%
100-31-50240	Life Insurance	73	294	89	48	96	124	35	39.1%
100-31-50250	Dental Insurance	897	1,111	1,236	618	1,235	1,134	(102)	-8.3%
100-31-50260	Workers Compensation	-	-	2,906	2,164	2,906	2,786	(120)	100.0%
100-31-51300	Education/Training/Conferences	<u>1,663</u>	<u>2,000</u>	<u>3,000</u>	<u>70</u>	<u>2,000</u>	<u>3,000</u>	<u>-</u>	<u>0.0%</u>
Total Salaries & Fringes:		153,603	178,030	188,274	95,384	192,750	200,078	11,804	6.3%
100-31-62200	Community Dispatch Services	162,608	162,608	138,398	97,746	138,398	114,188	(24,210)	-17.5%
100-31-64300	IT Maintenance & Subscriptions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>510</u>	<u>510</u>	<u>100.0%</u>
Total Operating Expenditures:		162,608	162,608	138,398	97,746	138,398	114,698	(23,700)	-17.1%
Total Expense:		316,211	340,638	326,672	193,130	331,148	314,776	(11,896)	-3.6%

Note: The Community Dispatch Services contract with Racine County is being allocated between Police and Fire Departments.



# 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	
1	Assistant Village Attorney	0.5	Position is shared with Administration
2	Totals	1.7	

# Village of Caledonia

## Municipal Court

Acct #		Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt %	
100-32-50100	Salaries	78,018	76,330	130,193	63,041	126,081	134,013	3,820	3%
100-32-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
100-32-50170	FICA	5,616	5,839	9,960	4,198	9,645	10,252	292	3%
100-32-50190	WRS	3,934	5,190	8,983	3,275	8,700	9,314	331	4%
100-32-50220	Health Care	24,846	24,846	27,921	15,961	27,921	30,313	2,392	9%
100-32-50240	Life Insurance	-	51	85	-	-	17	(68)	-80%
100-32-50250	Dental Insurance	567	555	618	309	570	567	(51)	-8%
100-32-50260	Workers Compensation	-	-	3,672	2,735	-	3,436	(236)	100%
100-32-51300	Education/Training/Conferences	965	2,500	2,500	800	2,200	2,500	-	0%
100-32-51320	Memberships/Dues	100	150	150	-	150	150	-	0%
Total Salaries & Fringes:		114,071	115,461	184,082	90,318	175,267	190,562	6,480	4%
100-32-64030	Office Supplies	175	250	250	147	250	250	-	0%
100-32-64040	Postage & Shipping	975	2,400	2,000	1,116	3,500	2,000	-	0%
100-32-64060	Copying & Printing	48	1,000	500	-	500	500	-	0%
100-32-64070	Work Supplies	7,603	8,750	7,850	7,434	8,750	8,750	900	11%
100-32-64300	IT Maintenance & Support	-	-	-	-	-	350	350	100%
Total Operating Expense:		8,800	12,400	10,600	8,697	13,000	11,850	1,250	12%
Total Expense:		122,871	127,861	194,682	99,016	188,267	202,412	7,730	4%

# FIRE DEPARTMENT

The Caledonia Fire Department (CFD) is an “all-hazards” career department that provides fire and medical services to the 27,804 Villages of Caledonia, Wind Point, and North Bay residents.

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	
36	Firefighters/EMT Basic or Paramedics	36.0	
50	Totals	50.0	

In April 2024, the fire department began operations from the newly established Fire Station 12, located within the Public Safety Building at 5045 Chester Lane. We are incredibly grateful for this state-of-the-art facility, which enhances our ability to serve the community more effectively now and, in the years to come. While recruitment remains a challenge, we are confident that the department will reach its budgeted staffing levels by the end of 2024. With call volume rising, we anticipate setting a new record this year, responding to an estimated 3,500 emergency calls—a trend we expect to continue.

These challenges are not unique to the Caledonia Department, but we are committed to adapting and meeting the evolving needs of our community. By maintaining a modern and technologically advanced department, we strive for excellence in everything we do. Our focus will remain on ensuring top-tier readiness and fostering professional development, training, and community involvement for all our personnel.

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-Level Response	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
		Mobile Fire Safety House	



## Village of Caledonia Fire

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2023	12/31/2023	1/1/2024	6/30/2024	12/31/2024	2025	Amt	%
100-35-50100	Salaries	3,725,599	3,701,985	4,355,934	2,024,097	4,048,193	4,670,257	314,323	7.2%
100-35-50130	Overtime	177,922	80,500	100,000	130,322	280,000	100,000	-	0.0%
100-35-50140	Longevity	15,400	15,600	15,600	14,650	15,400	15,000	(600)	-3.8%
100-35-50170	FICA	280,172	292,076	343,373	155,096	309,687	367,449	24,076	7.0%
100-35-50190	WRS	509,672	501,136	638,431	273,568	558,651	714,250	75,819	11.9%
100-35-50220	Health Care	846,041	894,735	1,012,275	519,633	1,019,267	1,133,820	121,545	12.0%
100-35-50230	Retiree Health Care	96,462	100,215	83,242	25,788	96,997	47,051	(36,191)	-43.5%
100-35-50240	Life Insurance	5,741	5,484	6,771	2,953	5,906	7,044	273	4.0%
100-35-50250	Dental Insurance	15,415	15,808	18,801	8,078	16,156	17,440	(1,361)	-7.2%
100-35-50260	Workers Compensation	-	-	125,661	93,590	125,661	122,311	(3,350)	100.0%
100-35-50280	Clothing Allowance	1,983	2,000	2,000	1,848	2,000	3,000	1,000	50.0%
100-35-50340	Education Benefit	-	16,400	15,000	-	15,000	15,000	-	0.0%
100-35-51100	Testing/Physicals	8,140	2,000	8,000	10,060	21,000	15,200	7,200	90.0%
100-35-51300	Education/Training/Conferences	22,276	21,000	21,000	3,873	21,000	21,000	-	0.0%
100-35-51320	Memberships/Dues	2,724	6,650	2,500	1,410	2,800	2,500	-	0.0%
Total Salaries & Fringes:		5,707,549	5,655,589	6,748,588	3,264,966	6,537,717	7,251,322	502,734	7.4%
100-35-61000	Professional Services	49,376	60,125	102,131	15,789	84,760	97,417	(4,714)	-4.6%
100-35-62100	Contracted Services	18,970	13,000	24,000	37,960	24,000	26,000	2,000	8.3%
100-35-62200	Community Dispatch Services	198,550	198,550	168,987	119,349	168,987	139,424	(29,563)	-17.5%
100-35-63200	Fuel, Oil, Fluids	45,728	36,000	44,000	25,448	50,897	46,000	2,000	4.5%
100-35-63300	Vehicle Repairs & Maintenance	53,112	40,000	42,000	24,219	48,437	42,000	-	0.0%
100-35-64030	Office Supplies	1,391	1,500	1,500	1,097	2,000	1,500	-	0.0%
100-35-64040	Postage & Shipping	57	300	300	125	300	300	-	0.0%
100-35-64060	Copying & Printing	279	500	500	134	500	500	-	0.0%
100-35-64070	Work Supplies	13,802	13,000	32,000	4,768	32,000	30,000	(2,000)	-6.3%
100-35-64100	Janitorial Supplies	6,865	5,000	8,000	3,610	8,000	8,000	-	0.0%

## Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
								Amt	%
100-35-64110	Small Equipment	9,510	12,000	12,000	6,977	12,000	12,000	-	0.0%
100-35-64140	Utilities	42,235	51,000	51,000	26,657	51,000	51,000	-	0.0%
100-35-64150	Communication Services	10,756	12,000	12,000	7,438	12,000	12,000	-	0.0%
100-35-64240	Building Repairs & Maintenance	23,602	19,000	19,000	11,352	22,000	22,000	3,000	15.8%
100-35-64250	Equipment Repairs & Maintenance	30,133	27,000	39,000	3,787	39,000	35,000	(4,000)	-10.3%
100-35-64280	Medical Supplies	49,477	44,000	44,000	21,013	44,000	44,000	-	0.0%
100-35-64300	IT Maintenance & Subscriptions	-	-	-	-	-	6,990	6,990	0.0%
Total Operating Expenditures:		553,842	532,975	600,418	309,724	599,881	574,131	(26,287)	-4.4%
Total Expense:		6,261,391	6,188,564	7,349,006	3,574,691	7,137,598	7,825,454	476,448	6.5%

Note: The Community Dispatch Services contract with Racine County is being allocated between Police and Fire Departments.

## 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 residential building.
1	Electrical Inspector	0.05	Serves Commercial properties
1	Plumbing Inspector	0.05	Serves Commercial properties
1	Administrative Assistant	0.50	
5	Totals	2.85	

In general, most Building Department functions require extensive office plan review before the release of a Building Permit. Commercial Plan Review is still with the State DSPS and inspections are coordinated with the state inspector and our part-time commercial plumbing/electrical inspectors. On-site inspections are performed daily 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 in coordination with the Engineering 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. The Capital Outlay for the next 5 years includes replacing the two building inspection work vehicles.

## Village of Caledonia Building

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-40-50100	Salaries	186,548	191,084	196,119	88,162	176,324	189,626	(6,493)	-3.3%
100-40-50110	Part Time Salaries	-	-	-	-	-	-	-	0.0%
100-40-50130	Overtime	14,607	3,000	3,000	(116)	1,000	3,000	-	0.0%
100-40-50170	FICA	14,076	14,847	15,233	6,122	13,489	14,736	(497)	-3.3%
100-40-50190	WRS	11,307	12,137	12,663	5,577	12,166	12,303	(360)	-2.8%
100-40-50220	Health Care	58,826	31,403	70,203	39,636	79,273	76,422	6,219	8.9%
100-40-50240	Life Insurance	452	575	439	220	439	508	69	15.6%
100-40-50250	Dental Insurance	1,062	555	1,236	618	1,235	1,134	(102)	-8.3%
100-40-50260	Workers Compensation	-	-	5,176	3,855	5,176	4,539	(637)	100.0%
100-40-50280	Clothing Allowance	821	1,300	900	-	1,000	900	-	0.0%
100-40-51300	Education & Training	1,361	3,000	3,000	1,809	3,000	3,000	-	0.0%
100-40-51320	Memberships/Dues	663	1,000	1,000	633	1,000	1,000	-	0.0%
Total Salaries & Fringes:		289,722	258,901	308,969	146,515	294,102	307,168	(1,801)	-0.6%
100-40-62100	Contracted Services	-	500	-	-	-	-	-	-100.0%
100-40-64030	Office Supplies	1,002	1,000	1,000	1,208	2,000	1,000	-	0.0%
100-40-64070	Work Supplies	2,595	3,200	100	1,334	3,200	3,200	3,100	3100.0%
100-40-64250	Equipment Repairs & Maintenan	560	-	-	39	103	-	-	0.0%
100-40-64300	IT Maintenance & Support	-	-	-	-	-	635	635	0.0%
Total Operating Expenditures:		4,157	4,700	1,100	2,581	5,303	4,835	3,735	339.5%
Total Expense:		293,879	263,601	310,069	149,096	299,405	312,003	1,934	0.6%



# PUBLIC WORKS DEPARTMENT

The duties of the Public Works Department (formerly the Highway Department) are to maintain the approximately 157 miles of Village Road Right-of-Way. Road maintenance like crack sealing, patching and gravel shoulder maintenance is done through this department. The DPW also stripes the pavement marking lines, maintains all road signs, guard rails, and roadside ditches in the Village. Winter duties include snowplowing, salting, and tree cutting throughout the Village to keep the roads clear and safe for its residents and first responders. Newer de-icing techniques have started in 2024 and include the application of a brine mixture onto our salt as it is applied to the roads. This has improved the efficacy of the salt application and de-icing operations combined with equipment modifications and calibration. An average winter utilizes over 3,000 tons of salt but the last two years have been much less impactful.

The Highway Department is staffed by the following:

Employee Count	Title	FTE	
1	Public Works Superintendent	1.0	
1	Public Works Foreman	1.0	
14	Public Works Operator	14.0	
2	Part-time 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 Public Works Department also assists the Parks Department with maintenance and provides heavy work and equipment when needed. The DPW also manages and maintains the compost site behind the Public Works Garage 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.

The 2025 Capital Outlay for the Public Works Department includes the replacement of a Mack Plow Truck, replacement a tractor mower, building signage on the Public Works Garage, drop ceiling installation in the break room, and provide funding for the 2025 paving program.

## Village of Caledonia Public Works

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-41-50100	Salaries	1,089,268	1,081,157	1,104,458	519,544	1,039,087	1,117,107	12,649	1.1%
100-41-50110	Part Time Salaries	-	6,137	4,160	-	1,000	4,160	-	0.0%
100-41-50130	Overtime	30,203	30,000	35,000	3,716	7,500	35,000	-	0.0%
100-41-50170	FICA	77,216	85,473	87,487	36,922	80,143	88,454	967	1.1%
100-41-50190	WRS	72,213	75,976	78,910	35,951	72,215	80,361	1,451	1.8%
100-41-50220	Health Care	379,697	380,606	414,811	240,379	480,759	433,524	18,713	4.5%
100-41-50230	Retiree Health Care	2,676	-	7,032	3,516	7,032	7,064	32	100.0%
100-41-50240	Life Insurance	3,542	4,113	3,562	1,544	3,088	3,126	(436)	-12.2%
100-41-50250	Dental Insurance	6,715	6,494	7,221	3,711	7,421	6,249	(972)	-13.5%
100-41-50260	Workers Compensation	-	-	32,254	24,022	32,254	29,642	(2,612)	100.0%
100-41-50280	Clothing Allowance	8,146	10,000	7,200	3,300	7,200	7,200	-	0.0%
100-41-51100	Testing/Physicals	788	1,000	1,500	620	1,500	1,500	-	0.0%
100-41-51300	Education/Training/Conferences	-	-	1,000	-	-	1,000	-	100.0%
Total Salaries & Fringes:		1,670,462	1,680,956	1,784,595	873,225	1,739,199	1,814,387	29,792	1.7%
100-41-61000	Professional Services	-	-	-	-	-	-	-	0.0%
100-41-62100	Contracted Services	8,956	10,500	8,400	7,239	10,500	8,400	-	0.0%
100-41-62300	Equipment Rental & Maintenance	101	-	-	1,007	1,007	1,000	1,000	0.0%
100-41-63200	Fuel, Oil, Fluids	67,021	95,000	95,000	39,476	95,000	90,000	(5,000)	-5.3%
100-41-63300	Vehicle Repairs & Maintenance	75,483	100,000	85,000	33,876	80,000	85,000	-	0.0%
100-41-64030	Office Supplies	111	-	-	-	-	-	-	0.0%
100-41-64070	Work Supplies	12,586	9,500	12,500	8,572	12,500	12,500	-	0.0%
100-41-64080	Snow & Ice Materials	212,873	250,000	250,000	163,916	250,000	245,000	(5,000)	-2.0%
100-41-64090	Road Maintenance Materials	106,253	137,500	137,500	75,521	137,500	137,500	-	0.0%
100-41-64110	Small Equipment	4,577	4,000	4,000	1,602	4,000	4,000	-	0.0%
100-41-64140	Utilities	4,748	15,000	8,000	3,246	8,000	8,000	-	0.0%
100-41-64240	Building Repairs & Maintenance	19,100	10,000	10,000	14,489	20,000	20,000	10,000	100.0%
100-41-64250	Equipment Repairs & Maintenance	9,073	21,500	21,500	949	15,000	15,000	(6,500)	-30.2%
100-41-64300	IT Maintenance & Subscriptions	-	-	-	776	780	2,735	2,735	100.0%
Total Operating Expenditures:		520,975	653,000	631,900	350,669	634,287	629,135	(2,765)	-0.4%
Total Expense:		2,191,438	2,333,956	2,416,495	1,223,895	2,373,486	2,443,522	27,027	1.1%

## 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	
2	Engineering Technician	2.0	
1	Administrative Assistant	0.50	Shared with Building Department
	Totals	3.25	

The Engineering Department processes a variety of permits which include new homes, additions, paving, grading, erosion control, fences, utility permits and more. As of August 1, 2024, there have been 60 paving permits, 80 fence permits, and 59 utility company permits.

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. Drainage complaints are a consistent source of project service that the Department responds to and provides guidance for residents all year round.

The Engineering Department collects data on recycling and completes the Recycling Grant application and Recycling Grant Future Projection Report, which results in an annual award of approximately \$61,000. The Department also submits a grant application for the Local Road Improvement Program through WisDOT which provides over \$60,000 towards the paving program every 2 years.

The Engineering Department performs reviews of new development within the Village of Caledonia. This includes subdivisions and commercial developments alike. These reviews are for Site Grading, Drainage, Road Construction, and more. Capital Outlay in 2025 includes the replacement of one work truck and the remaining fleet vehicle will be replaced over the next 3 years as their useful service life is met.

## Village of Caledonia Engineering

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-42-50100	Salaries	143,615	122,279	259,999	95,307	259,999	283,981	23,982	9.2%
100-42-50110	Part Time Salaries	-	10,200	-	-	-	-	-	0.0%
100-42-50130	Overtime	129	2,000	2,000	9	250	2,000	-	0.0%
100-42-50170	FICA	10,452	10,095	20,044	6,932	19,890	21,878	1,834	9.1%
100-42-50190	WRS	9,733	8,279	18,078	6,592	17,940	19,876	1,798	9.9%
100-42-50220	Health Care	27,566	24,846	55,843	22,800	45,601	68,524	12,681	22.7%
100-42-50240	Life Insurance	100	(16)	662	69	137	605	(57)	100.0%
100-42-50250	Dental Insurance	637	188	826	309	640	758	(68)	-8.2%
100-42-50260	Workers Compensation	-	-	7,388	5,502	7,388	7,332	(56)	100.0%
100-42-50280	Clothing Allowance	178	-	1,350	450	1,350	1,350	-	100.0%
100-42-51300	Education/Training/Conferences	2,073	1,500	2,500	636	2,500	2,500	-	0.0%
100-42-51320	Memberships/Dues	354	-	500	-	500	500	-	100.0%
Total Salaries & Fringes:		194,837	179,371	369,190	138,606	356,195	409,304	40,114	10.9%
100-42-61100	Legal Fees	452	-	-	106	500	500	500	100.0%
100-42-62100	Contracted Services	-	4,500	4,500	-	4,500	4,500	-	0.0%
100-42-64030	Office Supplies	1,456	1,200	1,500	195	1,500	1,500	-	0.0%
100-42-64070	Work Supplies	1,463	2,250	2,250	180	2,250	2,250	-	0.0%
100-42-64250	Equipment Repair	3,983	800	800	-	800	800	-	0.0%
100-42-64300	IT Maintenance & Support	-	-	-	-	-	2,860	2,860	100.0%
Total Operating Expenditures:		6,902	8,750	9,050	375	9,050	11,910	2,860	31.6%
Total Expense:		201,739	188,121	378,240	138,981	365,245	421,214	42,974	11.4%

## MAINTENANCE & FACILITIES

Prior to 2023, most maintenance and facilities costs have been contracted through various external service providers. In 2024, the Village has utilized a Full Time Custodian for building cleaning and day-to-day facility maintenance services. The Custodian continues this role with time being shared between the new Police Department portion of the Public Safety Building, Public Works Garage, and Village Hall. This position also coordinates the various outside service providers which will continue to provide maintenance services to the Village. The Fire Department continues to maintain their facilities.

The Maintenance and Facilities department is proposed to be staffed by the following:

Employee Count	Title	FTE	
1	Custodian	1.0	
1	Totals	1.0	

The 2025 Capital Plan for the Maintenance & Facilities Department is to acquire two new mechanical floor scrubbers for use at the Village Hall and Public Safety Building. No other changes are expected to the budget at this time.

## Village of Caledonia Maintenance & Facilities

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-43-50100	Salaries	-	-	37,440	17,514	35,028	43,368	5,928	100.0%
100-43-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-43-50170	FICA	-	-	2,865	1,160	2,680	3,318	453	100.0%
100-43-50190	WRS	-	-	2,583	1,208	2,417	3,014	431	100.0%
100-43-50220	Health Care	-	-	27,921	12,320	22,682	30,313	2,392	100.0%
100-43-50240	Life Insurance	-	-	120	21	42	63	(57)	100.0%
100-43-50250	Dental Insurance	-	-	618	206	412	567	(51)	100.0%
100-43-50260	Workers Compensation	-	-	1,055	786	1,055	1,111	56	100.0%
100-43-51330	Mileage	-	-	500	-	-	-	(500)	100.0%
100-43-51100	Personnel Medical Exams	-	-	-	264	265	-	-	0.0%
Total Salaries & Fringes:		-	-	73,102	33,479	64,580	81,754	8,652	100.0%
100-43-62100	Contracted Services	30,294	39,000	20,100	11,727	20,000	50,000	29,900	148.8%
100-43-63200	Fuel, Oil, Fluids	4,878	3,000	5,000	2,350	4,700	5,000	-	0.0%
100-43-63300	Vehicle Repairs & Maintenance	775	2,500	3,000	4,162	5,000	3,000	-	0.0%
100-43-64070	Work Supplies	2,907	2,000	3,000	776	3,000	3,000	-	0.0%
100-43-64100	Janitorial Supplies	5,177	2,500	5,000	5,059	6,000	6,000	1,000	20.0%
100-43-64140	Utilities	55,201	55,000	65,000	37,537	65,000	65,000	-	0.0%
100-43-64150	Communication Services	54,055	45,000	45,000	34,126	55,000	50,000	5,000	11.1%
100-43-64240	Building Repairs & Maintenance	5,800	20,000	11,400	3,380	8,000	16,400	5,000	43.9%
100-43-64250	Equipment Repairs & Maintenance	3,738	1,500	1,500	2,351	3,000	3,000	1,500	100.0%
100-43-64260	Grounds Repairs & Maintenance	1,178	4,500	4,500	169	4,500	4,500	-	0.0%
Total Operating Expenditures:		172,584	175,000	163,500	101,636	174,200	205,900	42,400	25.9%
Total Expense:		172,584	175,000	236,602	135,115	238,780	287,654	51,052	21.6%

# 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 works to balance the needs of growth and development with the preservation of community character, environmental sustainability, and quality of life for residents. 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	Zoning Administrator/Planner	1.0
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, Board of Appeals, and Standing Joint Review Board, on all aspects of Village development projects and Tax Incremental Financing District creation/amendments. The Department collaborates with the Racine County Economic Development Corporation regarding economic development projects within the Village.

## **Significant Project Reviews Completed 2023:**

- Formation of TID 6 creating a Mixed-Use District comprising approximately 614 acres located in the eastern portion of the Village that provides financial incentives to support mixed use development within the District boundaries that includes residential and commercial development.
- Completed the entitlement and site plan review processes for construction of a ±310,561 square-foot cold storage industrial building located at 13001 Baxter Court in the Caledonia Corporate Park within TID 4.
- Completed the site plan review process for construction of a ±109,636 square-foot addition to the Cold Storage Warehouse building at 12725 4 Mile Road in the Deback Business Park within TID 4.
- Completed the entitlement process and developer's agreement for the proposed development of a 220-acre business park located on the former South Hills Golf Course along USH 41.





## Village of Caledonia Community Development

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-60-50100	Salaries	147,164	160,181	168,862	82,278	164,555	177,127	8,265	4.9%
100-60-50170	FICA	10,851	12,254	12,918	6,117	12,588	13,550	632	4.9%
100-60-50190	WRS	9,938	10,892	11,651	5,690	11,354	12,310	659	5.7%
100-60-50220	Health Care	23,500	24,833	49,056	18,401	36,802	30,301	(18,755)	-38.2%
100-60-50240	Life Insurance	394	494	523	176	352	358	(165)	-31.6%
100-60-50250	Dental Insurance	319	376	416	209	417	382	(34)	-8.2%
100-60-50260	Workers Compensation	-	-	4,762	3,547	4,762	4,541	(221)	100.0%
100-60-51300	Education/Training/Conferences	500	1,000	1,000	55	850	2,100	1,100	110.0%
100-60-51320	Memberships/Dues	627	600	600	618	599	850	250	41.7%
Total Salaries & Fringes:		193,292	210,630	249,788	117,090	232,280	241,519	(8,269)	-3.3%
100-60-61000	Professional Services	18,960	45,000	30,000	12,697	22,500	28,800	(1,200)	-4.0%
100-60-61100	Legal Fees	3,283	-	15,000	3,015	7,500	7,500	(7,500)	100.0%
100-60-64010	Notifications/Publications	689	1,000	1,000	931	1,000	1,000	-	0.0%
100-60-64030	Office Supplies	21	-	-	(24)	-	-	-	0.0%
100-60-64040	Postage & Shipping	-	-	-	-	-	-	-	0.0%
100-60-64060	Copying & Printing	55	-	-	-	-	-	-	0.0%
100-60-64070	Work Supplies	390	750	500	60	600	300	(200)	-40.0%
100-60-64300	IT Maintenance & Subscriptions	-	-	-	-	-	1,710	1,710	100.0%
Total Operating Expenditures:		23,399	46,750	46,500	16,679	31,600	39,310	(7,190)	-15.5%
Total Expense:		216,691	257,380	296,288	133,769	263,880	280,829	(15,459)	-5.2%

## 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 completed the Crawford Park Master Plan in 2022 which established the long-term goals of the park with future amenities like a sledding hill, 4-seasons facility, pickle ball courts, and more. The master plan has seen 2 phases completed in 2024 which include mass grading, storm water facility installation and the development of more pedestrian trails. The Parks Department hopes to continue expanding Crawford Park to meet the goals of the Master Plan in the coming years.

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	0.08	Sports umpires are paid on a per game basis
6	Totals	1.88	

The Parks Department was transferred from a Special Revenue Fund (which received a small portion of the tax levy) to the General Fund in Fiscal Year 2023. The 2025 budget has revenues from parks and recreational rentals while expenses are typically for personnel and grounds services beyond staff capabilities. There is now more land and park space to maintain with the completion of the Public Safety Building as well as prices increasing in the contracted mowing services. The Crawford Park Phase II project will be completed by then end of 2024 and will add another 18+ acres to Crawford Park for trails, open space, and sledding hill (winter) activities. The 2025 Capital Plan for the Parks Department consists of bidding out the next phase in the development of Crawford Park which would include pickleball courts, additional parking at the center of the newly expanded park, and the extension of a park road as proposed on the Master Plan.

## Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
100-70-50100	Salaries	45,989	45,569	47,630	28,069	47,630	49,298	1,668	4%
100-70-50110	Part Time Salaries	14,952	26,853	26,980	197	26,980	26,980	-	0%
100-70-50170	FICA	4,329	5,540	5,708	1,988	5,708	5,835	127	2%
100-70-50190	WRS	3,095	3,099	3,287	1,584	3,287	3,426	139	4%
100-70-50220	Health Care	25,538	24,846	27,921	16,376	27,921	15,151	(12,771)	-46%
100-70-50240	Life Insurance	259	241	276	138	276	276	0	0%
100-70-50250	Dental Insurance	47	555	-	-	-	-	-	0%
100-70-50260	Workers Compensation	-	-	2,104	1,567	-	1,955	(149)	100%
100-70-50280	Clothing Allowance	-	-	-	-	-	450	450	100%
100-70-51300	Education/Training/Conferences	225	-	300	-	300	300	-	100%
Total Salaries & Fringes:		94,433	106,703	114,206	49,918	112,102	103,671	(10,535)	-9%
100-70-61000	Professional Services	-	1,500	-	-	-	-	-	-100%
100-70-62100	Contracted Services	9,047	10,000	10,000	1,800	10,000	6,000	(4,000)	-40%
100-70-62700	Grounds Service	22,645	15,000	20,000	10,099	24,000	24,000	4,000	20%
100-70-63200	Fuel, Oil, Fluids	2,568	3,165	3,500	1,358	3,500	3,500	-	0%
100-70-63300	Vehicle Repairs & Maintenance	104	800	800	442	500	800	-	0%
100-70-64070	Work Supplies	8,249	8,000	12,500	8,053	12,500	12,500	-	0%
100-70-64100	Janitorial Supplies	950	1,300	1,300	430	1,300	1,300	-	0%
100-70-64110	Small Equipment	-	1,000	1,000	-	1,000	1,000	-	0%
100-70-64140	Utilities	14,490	18,000	15,000	4,514	15,000	15,000	-	0%
100-70-64200	Sales & Use Tax	759	800	800	-	800	800	-	0%
100-70-64240	Building Repairs & Maintenance	4,135	4,000	4,000	1,605	4,000	4,000	-	0%
100-70-64250	Equipment Repairs & Maintenance	-	1,000	1,000	-	1,000	1,000	-	0%
100-70-64400	Equipment Rental	-	-	-	-	-	500	500	0%
100-70-65010	Tree Planting	-	-	5,000	-	-	5,000	-	100%
100-70-65011	Park Amenities	-	-	5,000	-	-	5,000	-	100%
Total Operating Expenditures:		62,947	64,565	79,900	28,302	73,600	80,400	500	1%
Total Expense:		157,380	171,268	194,106	78,220	185,702	184,071	(10,035)	-5%

## Village of Caledonia Professional

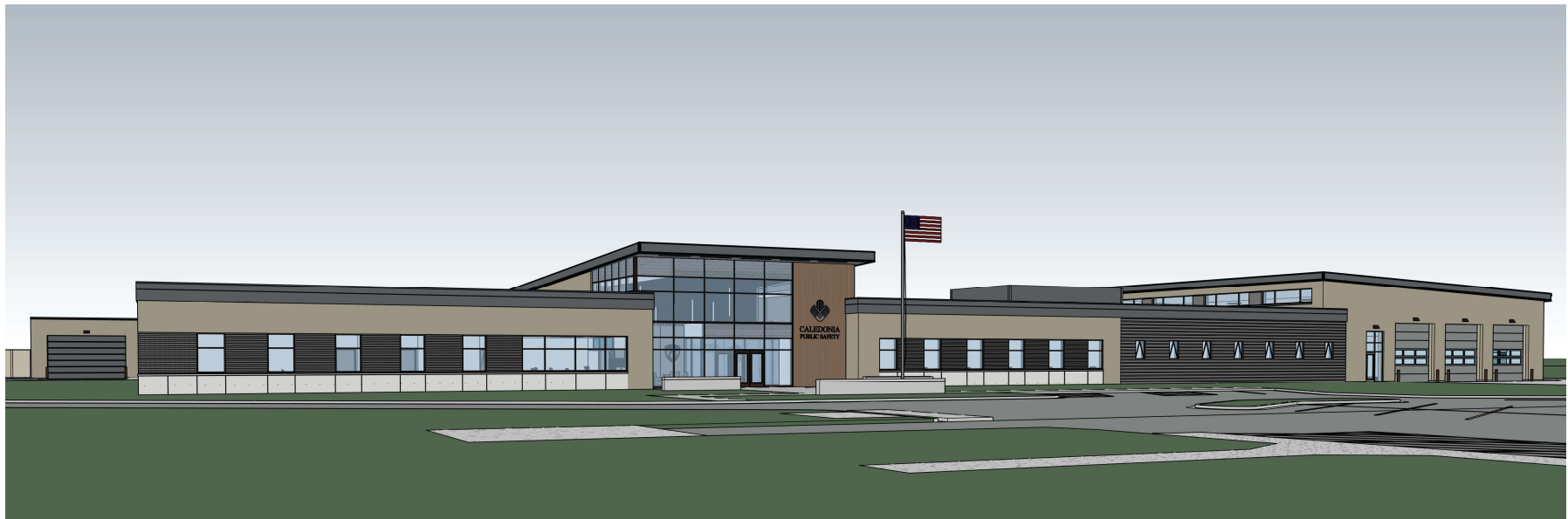
Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
								Amt	%
100-90-50260	Workers Compensation	202,274	276,550	-	(57,245)	(57,245)	-	-	0.0%
100-90-50300	Tuition Reimbursement	14,965	12,000	12,000	8,737	12,000	12,000	-	0.0%
100-90-51320	Membership/Dues	-	-	8,945	8,942	8,945	9,465	520	100.0%
Total Salaries & Fringes:		217,239	288,550	20,945	(39,566)	(36,300)	21,465	520	2.5%
100-90-60000	Insurance Deductible/Stop Loss	98,816	10,110	75,000	(27,747)	75,000	75,000	-	0.0%
100-90-60100	General Liability Insurance	168,101	175,225	183,110	174,552	183,110	190,345	7,235	4.0%
100-90-61000	Professional Services	(5,020)	5,000	5,000	16,436	26,000	11,750	6,750	135.0%
100-90-61100	Legal Fees	82,355	220,000	120,000	34,715	80,000	110,000	(10,000)	-8.3%
100-90-61110	Attorney - Municipal Court	31,071	45,000	2,000	288	2,000	2,000	-	0.0%
100-90-61300	Audit Services	30,735	15,000	25,000	33,144	34,000	35,000	10,000	40.0%
100-90-61500	Board Of Review	-	1,500	-	-	-	-	-	0.0%
100-90-62100	Contracted Services	57,448	50,000	46,080	32,761	66,080	47,415	1,335	2.9%
100-90-62150	Assessment Services	114,687	117,000	113,950	61,051	113,950	90,160	(23,790)	-20.9%
100-90-62300	Office Equipment Rental & Main	23,208	26,765	26,902	19,324	26,902	26,905	3	0.0%
100-90-62450	Revenue Sharing	325,361	325,361	422,854	422,854	422,854	545,903	123,049	29.1%
100-90-62500	Animal Control Contract	15,600	15,600	15,240	7,620	15,240	15,240	-	0.0%
100-90-62600	Transit System	45,000	45,000	55,000	55,000	55,000	55,000	-	0.0%
100-90-62900	Private Property Maintenance	8,872	6,000	10,000	3,860	10,000	10,000	-	0.0%
100-90-64040	Postage & Shipping	-	-	21,000	(587)	15,000	15,000	(6,000)	100.0%
100-90-64160	Special Programs/Events	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
100-90-64200	Sales Tax	-	300	-	-	-	-	-	0.0%
100-90-64290	Street Lighting	142,897	160,000	150,000	76,982	154,000	155,000	5,000	3.3%
100-90-64300	IT Maintenance & Subscriptions	132,604	50,000	150,000	47,169	150,000	118,575	(31,425)	-21.0%
100-90-64310	IT Contracted Services	206,969	80,000	160,000	104,932	180,000	128,800	(31,200)	-19.5%
100-90-64320	IT Infrastructure	18,216	20,000	10,000	345	5,000	10,000	-	0.0%
100-90-65100	Contingency	-	50,000	51,651	-	50,000	50,000	(1,651)	-3.2%
Total Operating Expenditures:		1,499,420	1,420,361	1,645,287	1,065,199	1,666,636	1,694,593	49,306	3.0%
Total Expense:		1,716,659	1,708,911	1,666,232	1,025,633	1,630,336	1,716,058	49,826	3.0%

# DEBT SERVICE

The Debt Service Fund encompasses the revenues and expenditures required for the 2025 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 2024 are directly related to the 2022 borrowing for the new Village of Caledonia Public Safety Building. Construction was completed early in 2024 with occupancy taken by both the Police and Fire Department as of April 2024.

The 2025 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 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt %	
Income:								
300-00-41110 Property Taxes	3,102,616	3,102,616	3,974,267	3,974,267	3,974,267	4,308,908	334,641	8%
300-00-41120 Tax Increment	-	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	-	-	-	-	-	-	-	0%
300-00-46850 Economic Develop Charges	393,958	393,958	415,229	-	415,229	437,648	22,419	5%
300-00-48100 Interest Income	259,057	206,042	184,771	-	184,771	162,352	(22,419)	-12%
300-00-48900 Other Revenue	-	-	-	-	-	-	-	0%
300-00-49240 Transfer From Cap Projects	-	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:	3,755,631	3,702,616	4,574,267	3,974,267	4,574,267	4,908,908	334,641	7%
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	1,347,168	277,616	1,409,647	727,229	1,409,647	1,320,968	(88,679)	-6%
300-00-67150 Interest - Increment	-	-	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	2,367,720	2,425,000	2,164,620	2,164,620	2,164,620	2,587,940	423,320	20%
300-00-67400 Other Fiscal Charges	-	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:	4,714,888	3,702,616	4,574,267	2,891,849	4,574,267	4,908,908	334,641	0%
Net Income	(959,257)	-	-	1,082,418	-	-	-	0%

# VILLAGE OF CALEDONIA

## DETAIL OF CAPITAL PROJECTS FUND - 2025

TAX LEVY		868,550
DEBT		1,200,000
TRANSFER FROM OTHER FUNDS		1,300,000
GRANT FUNDS		0
REVENUE FROM SALE OF FIXED ASSETS		0
	TOTAL REVENUES	<u>3,368,550</u>
<b>ADMINISTRATION</b>		
VILLAGE HALL - SERVER REPLACEMENT	<u>173,000</u>	173,000
<b>ENGINEERING DEPARTMENT</b>		
REPLACE FLEET VEHICLE	<u>60,000</u>	60,000
<b>FIRE DEPARTMENT</b>		
AMBULANCE/POWER LOAD SYSTEM	178,800	
FIT TESTING EQUIPMENT REPLACEMENT <i>(purchase in 24 if Board Approved-\$21,000)</i>	0	
FIRE HOSE REPLACEMENT <i>(purchase in 2024 if Board Approved-\$15,000)</i>	<u>0</u>	178,800
<b>FACILITIES DEPARTMENT</b>		
FLOOR SCRUBBER	<u>12,000</u>	12,000
<b>DEPARTMENT OF PUBLIC WORKS</b>		
ROAD RESURFACING	900,000	
MACK DUMP TRUCK WITH PLOW	300,000	
DPW BUILDING SIGNAGE	15,000	
TRACTOR MOWER	150,000	
DROP CEILING INSTALLATION FOR MEETING/BREAK ROOM	<u>12,000</u>	1,377,000
<b>PARKS DEPARTMENT</b>		
CRAWFORD PARK PHASE III (PICKLEBALL COURTS)	<u>1,300,000</u>	1,300,000
<b>POLICE DEPARTMENT</b>		
4 POLICE FORD SUV REPLACEMENTS	185,000	
4 SQUAD CHANGEOVERS / UPFITS	70,000	
3 SQUAD COMPUTERS TOUGHBOOKS	12,750	
AXON BODY WORN CAMERAS <i>(purchase in 2024 if Board Approved-\$94,000)</i>	0	
AXON SQUAD CAMERAS <i>(purchase in 2024 if Board Approved-\$32,000)</i>	<u>0</u>	267,750
	TOTAL EXPENDITURES	<u>3,368,550</u>

## Village of Caledonia Capital Projects

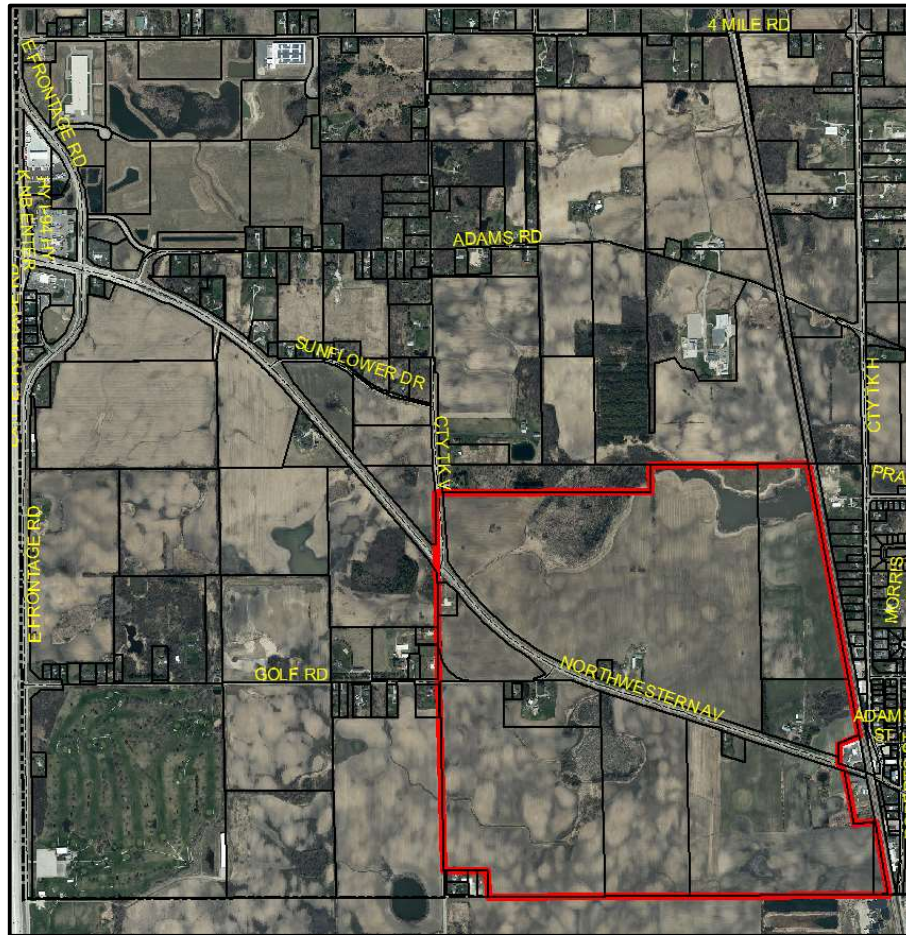
Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
400-00-41110	Property Taxes	890,350	825,000	1,111,300	1,111,300	1,111,300	868,550	(242,750)	-28%
400-00-48100	Interest Income	463,834	-	-	-	-	-	-	-
400-00-48301	Sale Of Property	27,900	20,000	800,000	44,427	760,000	-	(800,000)	-100%
400-00-49100	Bond Proceeds	920,000	915,000	2,174,100	-	2,174,100	1,200,000	(974,100)	-81%
400-00-49110	Bond Premium	47,351	-	-	-	-	-	-	-
400-00-49220	Transfer From Special Revenue	-	30,000	400,000	-	400,000	-	(400,000)	-100%
400-00-49300	Fund Balance Applied	-	189,865	-	-	-	1,300,000	1,300,000	100%
Total Income:		2,417,745	1,979,865	4,485,400	1,155,727	4,445,400	3,368,550	(1,116,850)	-25%
Expense:									
400-00-67600	Bond Issuance Costs	23,423	-	-	-	-	-	-	-
400-30-65030	Equipment	86,792	69,500	48,600	31,368	48,600	12,750	(35,850)	-281%
400-30-65040	Equipment-Vehicles	298,558	222,000	250,000	256,061	250,000	255,000	5,000	2%
400-35-65020	Building Improvements	23,477	18,500	885,000	-	885,000	-	(885,000)	-100%
400-35-65030	Equipment	36,231	-	45,000	41,071	45,000	-	(45,000)	-100%
400-35-65040	Equipment-Vehicles	827,489	260,000	989,100	73,747	989,100	178,800	(810,300)	-453%
400-41-65020	Building Improvements	-	-	-	-	-	27,000	27,000	100%
400-41-65030	Equipment	100,538	-	-	-	-	150,000	150,000	100%
400-41-65040	Equipment-Vehicles	375,902	417,000	403,000	261,624	403,000	300,000	(103,000)	-26%
400-41-65080	Road Improvements	896,569	952,865	850,000	198,743	850,000	900,000	50,000	6%
400-42-65040	Equipment Motorized	-	-	-	-	-	60,000	60,000	100%
400-43-65030	Equipment	-	-	-	-	-	12,000	12,000	100%
400-60-65010	Land Improvements	-	-	70,000	-	70,000	-	(70,000)	-100%
400-70-66100	Park Improvements	84,199	30,000	900,000	1,584	900,000	1,300,000	400,000	44%
400-75-65020	PSB-FGM Building Improvements	194,752	-	-	15,637	15,637	-	-	-
400-75-65025	PSB-Village Sourced Bldg Impr	1,354,896	-	-	558,539	600,000	-	-	-
400-90-65020	PSB - Riley Construction	16,876,562	-	-	1,761,206	1,865,000	-	-	0%
400-90-65060	IT Infrastructure	1,052	10,000	28,200	24,965	28,200	173,000	144,800	84%
400-90-65160	Video System	-	-	16,500	18,785	26,000	-	(16,500)	-100%
Total Expense:		21,188,814	1,979,865	4,485,400	3,251,705	6,975,537	3,368,550	(1,116,850)	-33%



# 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 2024.



# Village of Caledonia

## TID #1

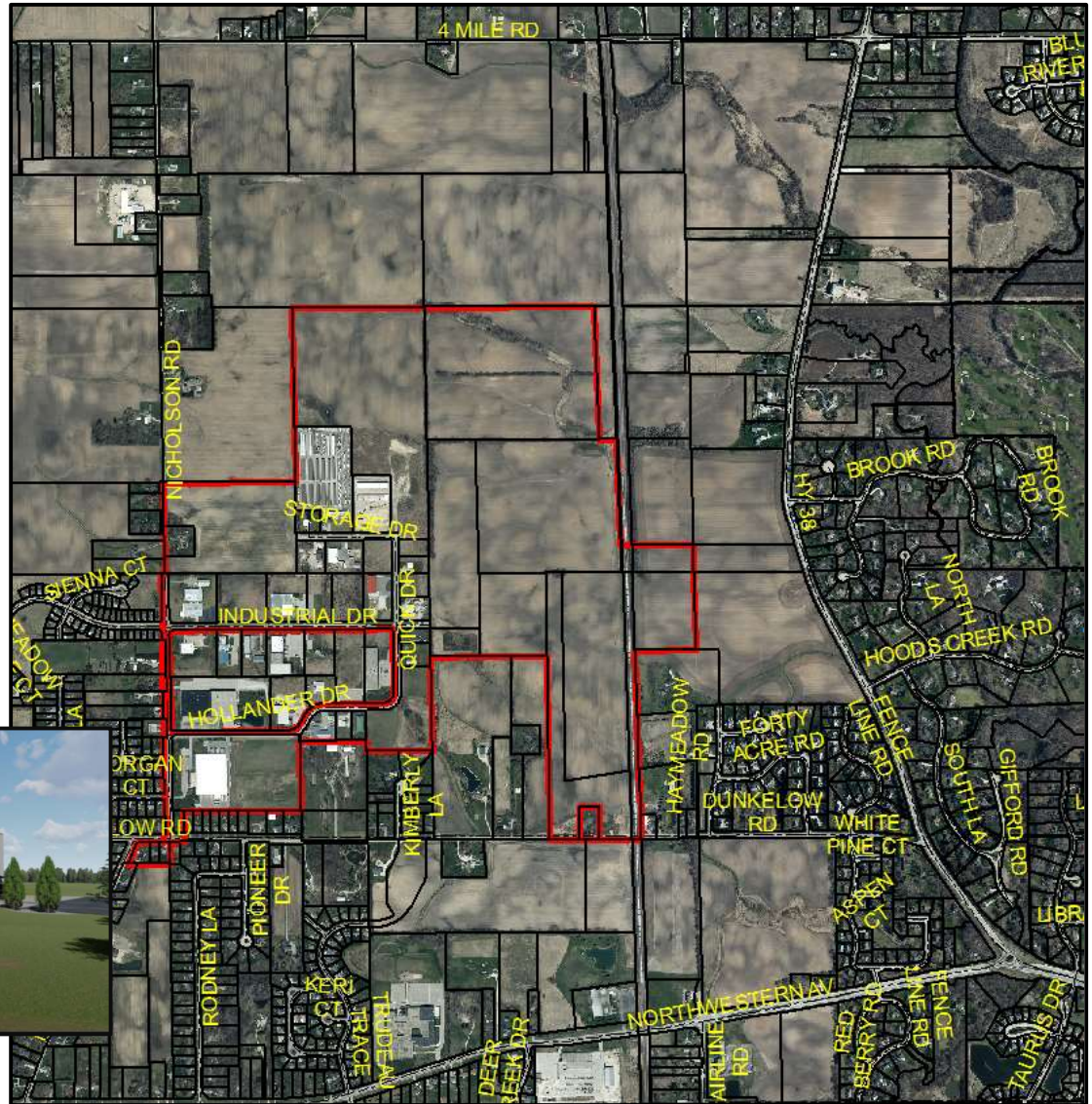
Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
411-00-41120	Tax Increment	98,012	100,528	234,471	98,012	98,012	54,200	(180,271)	-77%
411-00-43430	Exempt Computer Aids	381	381	381	-	381	381	-	0%
411-00-48100	Interest Income	3,058	-	3,000	-	4,153	3,000	-	0%
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
Total Income:		101,452	100,909	237,852	98,012	102,546	57,581	(180,271)	-76%
Expense:									
411-00-61000	Professional Services	-	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,750	1,750	1,750	-	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	6,988	6,803	3,466	6,803	6,492	(311)	-5%
411-00-67200	Interest On Advance	17,678	17,678	15,503	-	15,503	15,503	-	0%
411-00-67300	Principal	-	85,000	83,568	8,568	83,568	9,156	(74,412)	-89%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		27,016	111,566	107,774	12,184	107,774	33,051	(74,723)	-69%
Net Income		74,437	(10,657)	130,078	85,828	(5,228)	24,530	(105,548)	-81%



## 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 added approximately \$9 million of incremental value for January 1, 2023. No development projects were proposed or approved in 2024.



# Village of Caledonia

## TID #3

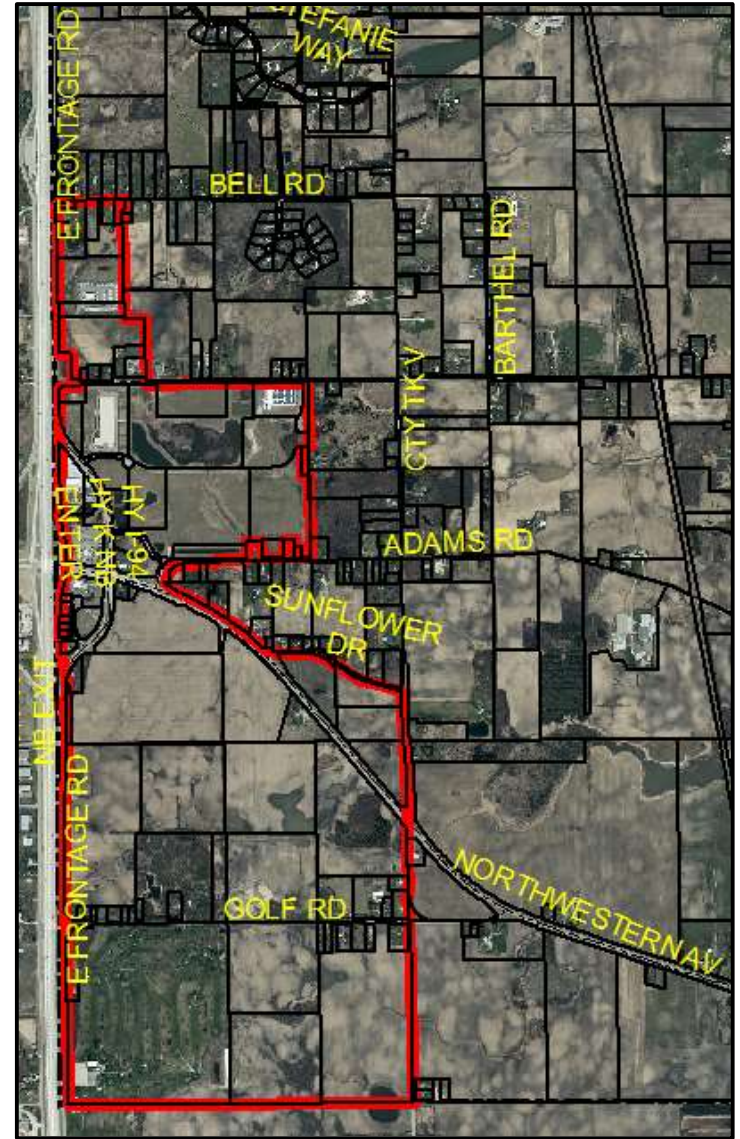
Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
413-00-41120	Tax Increment	297,115	304,750	902,109	564,059	564,059	402,433	(499,676)	-55%
413-00-43430	Exempt Computer Aids	19,352	19,352	19,352	-	19,352	19,352	-	0%
413-00-43440	Personal Property Aid	10,804	10,804	10,804	10,804	10,804	68,111	57,307	0%
413-00-48100	Interest Income	-	-	-	-	-	-	-	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:		327,271	334,906	932,265	574,863	594,215	489,896	(442,369)	-47%
Expense:									
413-00-61000	Professional Services	135	10,000	-	140	150	150	150	0%
413-00-61002	Prof Serv - Sanitary	-	-	-	-	-	-	-	0%
413-00-61300	Audit Services	3,200	3,200	3,200	-	3,200	3,200	-	0%
413-00-61400	Economic Development Services	17,611	31,201	87,863	9,069	56,209	87,863	-	0%
413-00-61600	Village Services	800	5,475	5,475	-	5,475	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	89,314	81,048	76,486	39,738	88,348	70,775	(5,711)	-7%
413-00-67200	Interest On Advance	-	6,053	5,178	-	6,927	5,178	-	0%
413-00-67300	Principal	191,840	255,000	233,880	198,880	175,000	221,760	(12,120)	-5%
Total Expense:		303,049	392,127	412,232	247,977	335,459	394,551	(17,681)	-4%
Net Income		24,222	(57,221)	520,033	326,885	258,756	95,345	(424,688)	-82%



# 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.
  - There was a 37.5% increase in the TID No, 4 Equalized Values from 2023 from approximately \$102.4 Million to \$140.8 Million in 2024.



# Village of Caledonia

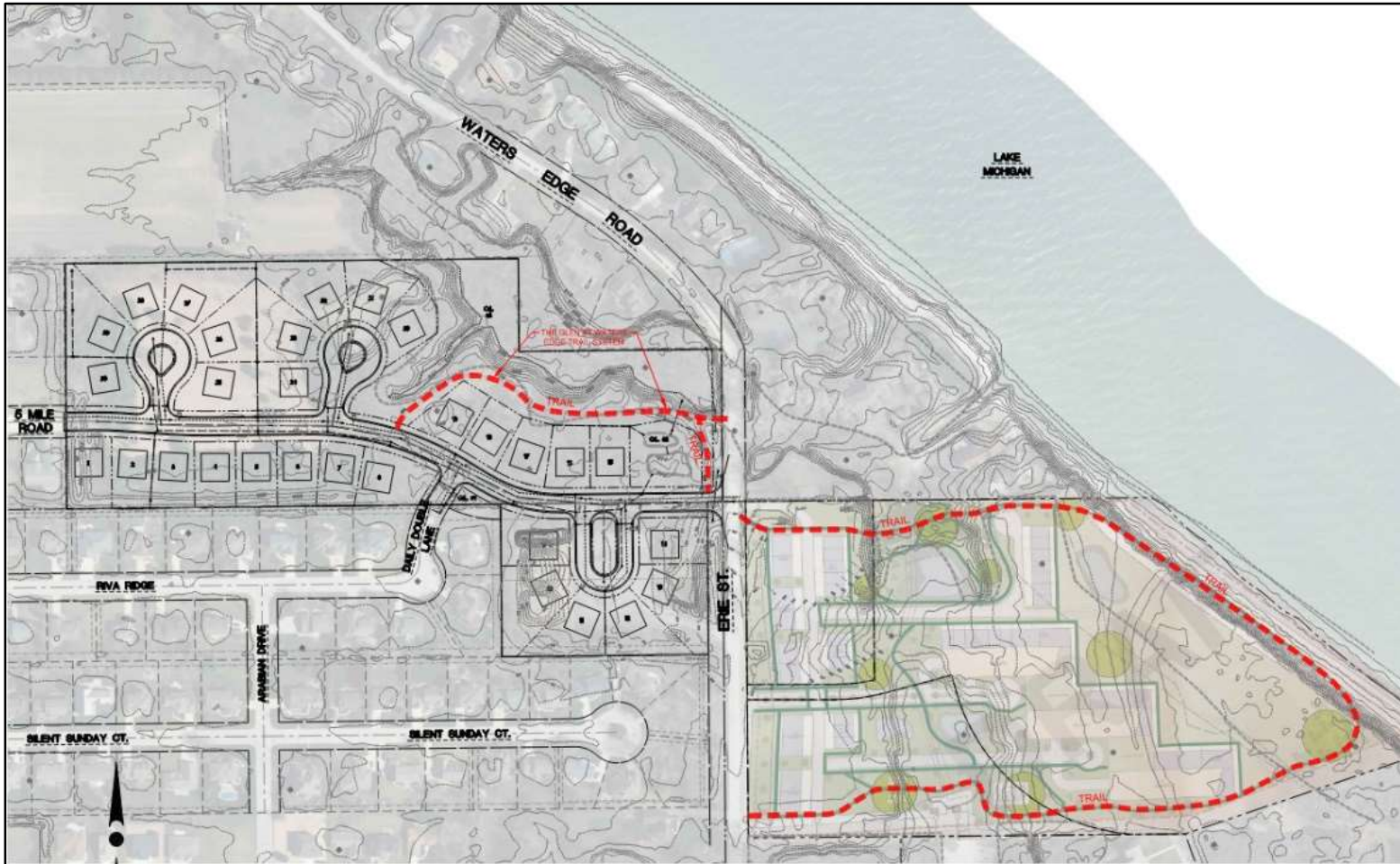
## TID #4

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
414-00-41120	Tax Increment	858,219	880,247	3,411,390	2,132,569	2,132,569	2,351,431	(1,059,959)	-31%
414-00-42010	Special Assessment	-	10,378	10,378	-	10,378	140,000	129,622	1249%
414-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
414-00-43430	Exempt Computer Aids	1,981	1,981	1,981	-	1,981	1,981	-	0%
414-00-43440	Personal Property Aid	10,608	10,608	10,608	-	20,583	30,009	19,401	183%
414-00-46850	Economic Develop Charges	270,170	-	-	-	-	-	-	0%
414-00-48100	Interest Income	53,649	19,853	17,678	-	11,400	15,000	(2,678)	-15%
414-00-48140	Dividend Income	-	-	-	-	-	-	-	0%
414-00-49100	Bond Proceeds	3,510,000	3,500,000	1,324,379	-	1,324,379	-	(1,324,379)	-100%
414-00-49110	Bond Premium	181,342	-	-	-	181,342	-	-	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	2,675,621	-	-	2,675,621	-	0%
Total Income:		5,885,969	5,498,067	8,452,035	2,132,569	4,682,632	6,214,042	(2,237,993)	-26%
Expense:									
414-00-61000	Professional Services	193,884	100,000	300,000	113,416	230,000	300,000	-	0%
414-00-61300	Audit Services	3,750	3,750	3,750	400	3,750	3,750	-	0%
414-00-61400	Economic Development Services	21,133	170,000	497,585	10,883	268,794	497,585	-	0%
414-00-61600	Village Services	400	30,000	30,000	-	30,000	30,000	-	0%
414-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
414-00-65010	Land Improvements	1,298,694	3,500,000	4,000,000	189,476	500,000	4,000,000	-	0%
414-00-65020	Oversize Watermain	-	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
414-00-67100	Interest	1,131,908	1,089,955	1,248,857	659,812	1,073,225	1,154,796	(94,061)	-8%
414-00-67300	Principal	371,442	578,282	1,056,886	1,126,887	17,149	1,485,654	428,768	41%
414-00-67600	Bond Issuance Costs	89,702	-	-	-	-	-	-	0%
414-00-67700	Developer Payments	38,597	-	-	2,018,481	-	-	-	0%
Total Expense:		3,149,661	5,472,137	7,137,228	4,119,505	2,123,068	7,471,935	334,707	5%
Net Income		2,736,308	25,930	1,314,807	(1,986,936)	2,559,564	(1,257,893)	(2,572,700)	-196%

# 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 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
415-00-41120	Tax Increment	71,142	73,000	196,095	122,480	122,480	96,679	(99,416)	100%
415-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
415-00-43440	Personal Property Aid	-	-	-	-	-	-	-	0%
415-00-48301	Sale Of Property	996,892	-	-	-	-	-	-	0%
415-00-48100	Interest Income	600	-	-	-	-	-	-	0%
415-00-49100	Bond Proceeds	1,705,000	1,700,000	-	-	-	-	-	0%
415-00-49110	Bond Premium	87,975	-	-	-	-	-	-	0%
415-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		2,861,608	1,773,000	196,095	122,480	122,480	96,679	(99,416)	-51%
Expense:									
415-00-61000	Professional Services	18,034	30,000	-	8,503	16,000	15,000	15,000	100%
415-00-61300	Audit Services	3,100	3,100	3,100	-	3,100	3,100	-	0%
415-00-61400	Economic Development Services	5,032	6,000	6,000	2,591	6,000	5,000	(1,000)	-17%
415-00-61600	Village Services	-	7,500	7,500	-	7,500	7,500	-	0%
415-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
415-00-64140	Utilities	724	-	-	-	-	-	-	0%
415-00-65010	Land Improvements	-	1,700,000	-	-	-	-	-	0%
415-00-67100	Interest	31,747	40,835	124,279	75,477	124,279	92,894	(31,385)	-25%
415-00-67300	Principal	302,280	-	179,920	109,920	179,920	185,490	5,570	0%
415-00-67600	Bond Issuance Costs	43,517	-	-	-	-	-	-	0%
Total Expense:		404,584	1,787,585	320,949	269,099	336,949	309,134	(11,815)	-4%
Net Income		2,457,024	(14,585)	(124,854)	(146,619)	(214,469)	(212,455)	(87,601)	70%



## **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 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
220-00-41110	Property Taxes	-	-	-	-	-	-	-	0%
220-00-45221	Judgements/Damages	1,138	350	1,430	55	55	-	(1,430)	-100%
220-00-46600	Cemetery Services	7,450	9,000	7,500	690	2,500	2,500	(5,000)	-67%
222-34300-000	Use of fund balance	-	-	-	-	-	-	-	0%
220-00-48100	Interest Income	3,324	50	1,000	-	4,000	1,000	-	0%
220-00-48301	Cemetery Sale of Property	10,800	4,500	9,000	3,000	9,000	7,500	(1,500)	-17%
220-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		22,712	13,900	18,930	3,745	15,555	11,000	(7,930)	-42%
Expense:									
220-00-50100	Salaries	800	1,300	1,300	650	1,300	1,300	-	0%
220-00-50170	FICA	61	99	100	50	99	100	0	0%
220-00-50190	WRS	54	88	90	45	85	90	(0)	0%
220-00-61000	Professional Services	-	-	8,440	-	7,500	2,010	(6,430)	-76%
220-00-62700	Grounds Services	6,217	7,500	7,500	3,282	6,500	6,500	(1,000)	-13%
220-00-64070	Work Supplies	-	500	500	67	500	500	-	0%
220-00-64140	Utilities	224	1,000	1,000	126	500	500	(500)	-50%
220-00-65080	Road Improvements	-	-	-	-	-	-	-	=
Total Expense:		7,357	10,487	18,930	4,220	16,484	11,000	(7,930)	-42%
Net Income		15,356	3,413	-	(474)	(929)	(0)	(0)	

## **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, grants, or fund balance transfers.

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 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
240-00-46431	Solid Waste Disposal Fee	1,123,598	1,075,793	1,122,170	(453)	1,122,170	1,175,272	53,102	5%
240-00-49300	Fund Balance Applied	<u>-</u>	<u>71,912</u>	<u>41,430</u>	<u>-</u>	<u>41,430</u>	<u>80,728</u>	<u>39,298</u>	<u>95%</u>
Total Income:		1,123,598	1,147,705	1,163,600	(453)	1,163,600	1,256,000	92,400	8%
Expense:									
240-00-61300	Audit Services	600	600	600	600	600	600	-	0%
240-00-61600	Village Services	4,900	3,500	5,000	-	5,000	5,000	-	0%
240-00-62100	Contracted Services	1,155,016	1,140,605	1,155,000	579,601	1,159,200	1,247,400	92,400	8%
240-00-67100	Interest	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>0%</u>
Total Expense:		1,163,516	1,147,705	1,163,600	580,201	1,167,800	1,256,000	92,400	8%
Net Income		(39,918)	-	-	(580,654)	-	-	-	0%

# Village of Caledonia

## Recycling

Acct #	Acct Title	Actual 12/31/2023	Budget 12/31/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,341	68,000	67,341	67,414	67,414	67,414	73	0%
241-00-46435	Recycling Fees	661,500	652,470	660,100	(267)	660,100	664,160	4,060	1%
241-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	25,477	42,305	-	47,044	86,932	44,627	105%
Total Income:		728,841	745,947	769,746	67,147	774,558	818,506	48,760	0%
Expense:									
241-00-50100	Salaries	10,169	8,036	9,501	3,508	9,501	9,834	333	4%
241-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
241-00-50170	FICA	772	615	727	268	727	752	25	3%
241-00-50260	Workers Compensation	-	-	268	200	268	252	(16)	-6%
241-00-61300	Audit Services	600	600	600	600	600	600	-	0%
241-00-61600	Village Services	74,571	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	570,767	561,197	569,900	286,205	572,500	618,300	48,400	8%
241-00-62800	Waste Disposal	100,499	88,000	100,000	42,958	10,000	100,000	-	0%
241-00-64070	Work Supplies	174	-	250	-	174	250	-	0%
241-00-67100	Interest	1,000	-	1,000	-	1,000	1,000	-	-
Total Expense:		758,552	745,948	769,746	333,738	682,270	818,488	48,742	0%
Net Income		(29,711)	(1)	-	(266,591)	-	18	18	0%

# WATER UTILITY DISTRICT

The Caledonia Water Utility District is responsible for the delivery of clean & safe drinking water to its consumers. The Water Utility operates and maintains 125 miles of municipal watermain, 2 booster stations and 3 elevated storage tanks within the Water Service area. The Water Service area in the Village of Caledonia encompasses the Eastern and Southern portions of the Village. The Water Utility is a wholesale customer with 2 sources of water (Racine 2/3 and Oak Creek 1/3) and provides wholesale water to the Village of Wind Point.

The Water Utility District budget has revenues from Water Rates, Impact Fees, Public Fire Protection Fees, and Property Rentals.

The Caledonia Utility District is staffed by the following:

Employee Count	Title	FTE	
1	Public Services Director	0.33	Oversees the Caledonia Utility District, Engineering, Highway, Building, & Parks
1	GIS Technician	0.33	Maintains the Village's GIS
1	Utility Foreman	0.375	Supervises and schedules Field Operators
1	Scada Integrator	0.5	Monitors and Maintains the Scada System
6	Field Operators	2.25	Operates and Maintains the Sewer, Water & Storm Water facilities
1	Administrative Assistant	0.5	Performs Utility District Billing and reporting

The Capital Outlay for 2025 consists of the following. Vehicle Purchase of a Service Truck with a Crane. Water Meters, purchase of water meters for replacement and new development.

The Caledonia Water Utility District has debt service from past completed projects.

The Caledonia Water Utility District has proposed a budget that will generate a small surplus for 2025. It is not recommended that the Utility District perform additional borrowing until a Water Rate Case is performed.

# Village of Caledonia

## Water Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
500-00-41110	Property Taxes	-	-	-	-	-	-	-	0%
500-00-42010	Special Assessments	78,853	14,000	23,425	8,240	8,240	23,425	-	0%
500-00-46140	Property Rentals	15,593	16,589	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	4,925	7,000	5,000	2,625	5,000	7,000	2,000	40%
500-00-46251	Residential Service	2,364,001	2,280,000	2,245,000	1,087,726	2,175,452	2,200,000	(45,000)	-2%
500-00-46252	Commercial Service	576,420	510,000	526,000	368,723	737,446	735,000	209,000	40%
500-00-46253	Industrial Service	68,946	34,000	50,000	45,109	90,219	90,000	40,000	80%
500-00-46254	Public Authorities Service	66,077	59,000	62,000	33,883	67,766	67,000	5,000	8%
500-00-46255	Public Fire Protection	836,440	1,100,000	1,150,000	430,730	861,460	1,150,000	-	0%
500-00-46256	Wholesale Water Charges	358,034	-	340,000	172,670	235,500	235,000	(105,000)	100%
500-00-47404	Service Charge Revenue	9,511	9,500	10,000	5,566	11,133	7,500	(2,500)	-25%
500-00-48100	Interest Income	43,788	1,000	20,000	5,913	20,000	35,000	15,000	75%
500-00-48110	Other Interest	7,549	-	-	-	100	-	-	0%
500-00-48115	Late Payment Charges	75,339	70,000	50,000	21,299	45,000	50,000	-	0%
500-00-48301	Sale of Property	-	12,500	-	-	12,500	-	-	0%
500-00-48900	Miscellaneous Revenue	1,582	-	5,000	1,903	5,000	5,000	-	100%
500-00-49100	Bond Proceeds	-	-	1,800,000	-	1,800,000	-	(1,800,000)	100%
500-00-49310	Capital Contribution	1,581,190	-	-	-	-	-	-	0%
500-00-49320	Impact Fees	75,950	75,000	75,000	113,150	226,300	75,000	-	0%
Total Income:		6,164,197	4,188,589	6,378,014	2,314,126	6,317,704	4,696,514	(1,681,500)	-26%
Expenses:									
500-00-50100	Salaries	265,353	315,808	302,011	124,071	283,000	315,112	13,101	4%
500-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
500-00-50130	Overtime	4,153	5,000	5,000	951	5,000	5,000	-	0%
500-00-50170	FICA	19,051	24,542	23,525	8,984	22,032	24,514	989	4%

# Village of Caledonia

## Water Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
500-00-50190	WRS	59,861	21,815	21,218	8,588	18,720	22,271	1,053	5%
500-00-50220	Health Care	74,872	106,283	87,184	44,583	89,165	101,365	14,181	16%
500-00-50230	Retiree Health Care	14,093	12,850	10,552	5,276	10,552	10,600	48	100%
500-00-50240	Life Insurance	644	1,588	608	310	1,050	655	47	8%
500-00-50250	Dental Insurance	1,696	2,297	1,896	868	1,736	1,551	(345)	-18%
500-00-50260	Workers Compensation	9,925	9,925	8,655	6,446	8,655	8,216	(439)	-5%
500-00-50280	Clothing Allowance	1,151	2,025	1,800	-	2,000	1,800	-	0%
500-00-50310	Safety Glasses	-	1,500	500	-	500	500	-	0%
500-00-50330	Compensated Absences	13,000	13,000	13,000	-	-	13,000	-	0%
500-00-51000	Drug and Alcohol Testing	-	500	750	-	500	-	(750)	100%
500-00-51100	Testing/Physicals	259	-	750	194	500	250	(500)	100%
500-00-51300	Education/Training/Conferences	3,153	5,000	5,000	1,209	5,000	5,000	-	0%
500-00-51320	Memberships/Dues	1,040	-	1,000	1,626	615	1,000	-	100%
Total Salaries & Fringes:		468,250	522,133	483,449	203,107	449,026	510,833	27,384	6%
500-00-60100	General Liability Insurance	14,145	14,145	14,785	14,785	14,785	14,785	-	0%
500-00-61000	Professional Services	4,487	15,000	12,500	634	4,500	8,000	(4,500)	-36%
500-00-61100	Legal Fees	705	5,000	5,000	-	5,000	5,000	-	0%
500-00-61300	Audit Services	7,500	7,500	7,500	7,500	7,500	7,500	-	0%
500-00-61310	Banking/Financial Charges	3,841	2,000	3,000	1,354	3,000	3,000	-	0%
500-00-61340	Engineering Design Charges	33,160	30,000	30,000	4,253	20,000	20,000	(10,000)	-33%
500-00-61600	Village Services	-	30,000	30,000	-	30,000	30,000	-	0%
500-00-62100	Contracted Services	535	-	-	2,843	5,686	-	-	0%
500-00-62103	Mapping	31	10,000	10,000	-	-	-	(10,000)	-100%
500-00-62550	Purchased Water	2,255,320	2,300,000	2,300,000	646,087	2,081,460	2,100,000	(200,000)	-9%
500-00-62560	Water Sampling and Testing	17,894	15,000	18,000	10,516	21,032	27,000	9,000	100%
500-00-63200	Fuel, Oil, Fluids	13,920	12,000	18,500	10,476	20,952	21,000	2,500	14%
500-00-63300	Vehicle Repairs & Maintenance	2,435	10,000	10,000	1,520	7,500	10,000	-	0%



# Village of Caledonia

## Water Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
500-00-64010	Notifications/publications	-	1,000	500	-	500	500	-	0%
500-00-64030	Office Supplies	6,674	9,000	9,000	3,301	6,602	7,500	(1,500)	-17%
500-00-64040	Postage & Shipping	16,068	15,000	16,000	7,805	15,611	16,000	-	0%
500-00-64060	Copying & Printing	547	-	700	252	700	700	-	0%
500-00-64070	Work Supplies	3,369	7,500	7,500	2,253	5,000	7,500	-	0%
500-00-64110	Small Equipment	1,807	-	-	587	1,500	-	-	0%
500-00-64120	Licenses, Permits & Fees	-	2,500	5,000	-	-	-	(5,000)	-100%
500-00-64140	Utilities	15,908	24,000	24,000	13,733	27,465	27,465	3,465	14%
500-00-64150	Communication Services	10,508	10,000	12,500	4,287	8,000	8,000	(4,500)	-36%
500-00-64180	Public Fire Protection	273,957	275,000	275,000	87,729	275,000	275,000	-	0%
500-00-64240	Building Repairs & Maintenance	323,803	20,000	20,000	(11,402)	20,000	20,000	-	0%
500-00-64250	Equipment Repairs & Maintenance	983	15,191	20,000	1,089	2,178	20,000	-	100%
500-00-64270	Infrastructure Maintenance	-	300,000	300,000	122,208	244,416	300,000	-	100%
500-00-64260	Grounds Repairs & Maintenance	-	-	-	1,022	2,045	-	-	0%
500-00-64320	IT Infrastructure	17,669	8,000	8,000	2,097	8,000	8,000	-	0%
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>3,016,880</u>	<u>3,137,836</u>	<u>3,157,485</u>	<u>934,931</u>	<u>2,838,432</u>	<u>2,936,950</u>	<u>(220,535)</u>	-7%
Total Salaries & Operating:		<u>3,485,130</u>	<u>3,659,969</u>	<u>3,640,934</u>	<u>1,138,038</u>	<u>3,287,458</u>	<u>3,447,783</u>	<u>(193,151)</u>	
500-00-65030	Equipment	-	-	-	1,000	1,000	-	-	0%
500-02-65130	Water Meters	-	125,000	125,000	-	125,000	100,000	(25,000)	-20%
500-03-65130	GIS Mapping	-	-	-	-	-	-	-	0%
500-04-65130	Vehicle Replacement	-	50,000	60,000	-	60,000	60,000	-	0%
500-05-65130	North Kremer Additions Waterma	-	-	-	-	-	-	-	0%
500-06-65130	Washington Meadows	-	-	-	-	-	-	-	0%

# Village of Caledonia

## Water Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
500-07-65130	Sundance Heights	-	-	1,800,000	-	1,800,000	-	(1,800,000)	100%
	Total Capital Expenditures:	-	175,000	1,985,000	1,000	1,986,000	160,000	(1,825,000)	
Other Expenses:									
500-00-67100	Interest	368,494	374,300	314,972	157,377	314,755	142,294	(172,678)	-55%
500-00-67300	Principal	-	560,000	675,900	675,900	675,900	686,350	10,450	2%
500-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
500-00-68000	Depreciation Expense	479,635	480,167	480,167	-	480,167	480,167	-	0%
500-00-68100	Depreciation Expense CIAC	549,467	550,926	550,926	-	550,926	550,926	-	0%
500-00-68200	Amoritization Expense	(24,323)	-	-	-	-	-	-	0%
	Total Other Expense:	1,373,273	1,965,393	2,021,965	833,277	2,021,748	1,859,737	(162,228)	-19%
	Net Income	1,305,794	(1,611,773)	(1,269,885)	341,812	(977,501)	(771,006)	498,879	-39%
Add in non-cash expenses									
	Add Depreciation Expense		480,167	480,167		480,167	480,167		
	Add Depreciation Expense CIAC		550,926	550,926		550,926	550,926		
	Add Amoritization Expense		-	-		-	-		
	Anticipated change in net cash		(580,680)	(238,792)			260,087		

# SEWER UTILITY DISTRICT

The Caledonia Sewer Utility District is responsible for the maintenance and upkeep of the 171 miles of municipal sanitary sewer and 17 lift stations within the Sanitary Sewer Service area. The Sanitary Sewer Service area includes the majority of Village of Caledonia, the entire Village of Wind Point, and a portion of the Village of Mount Pleasant along the Northerly edge.

The Sewer Utility District budget has revenues from Sewer Rates, Sewer Connection Fees, and Tax Levy.

The Caledonia Utility District is staffed by the following:

Employee Count	Title	FTE	
1	Public Services Director	0.33	Oversees the Caledonia Utility District, Engineering, Highway, Building, & Parks
1	GIS Technician	0.33	Maintains the Village's GIS
1	Utility Foreman	0.375	Supervises and schedules Field Operators
1	Scada Integrator	0.5	Monitors and Maintains the Scada System
6	Field Operators	2.25	Operates and Maintains the Sewer, Water & Storm Water facilities
1	Administrative Assistant	0.5	Performs Utility District Billing and reporting

The Capital Outlay for 2025 consists of the following. Racine Treatment Plant Upgrades, the Wastewater Treatment Plant is upgrading the Blower Engines and UV Disinfection (Caledonia's estimated share over 20 years). Vehicle Purchase of a Service Truck with a Crane. Vehicle purchase of a new Vactor Truck.

The Caledonia Sewer Utility District has debt service from past completed projects.

The Caledonia Sewer Utility District has proposed a budget that will operate at a loss. The Utility will need to consider a Rate Increase in 2025. It is not recommended that the Caledonia Utility District borrow additional money until a rate increase is performed and a review of the CIP.

## Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
501-00-41110	Property Taxes	552,808	552,808	359,478	359,478	552,808	357,648	(1,830)	-1%
501-00-42010	Special Assessment	-	-	-	-	-	-	-	0%
501-00-46160	Tax Search Fee	6,550	7,000	7,000	3,700	7,000	7,000	-	0%
501-00-46251	Residential Service	6,473,768	6,369,000	6,370,000	3,213,284	6,370,000	6,370,000	-	0%
501-00-46252	Commercial Service	1,182,143	1,219,000	1,215,000	596,459	1,215,000	1,215,000	-	0%
501-00-46253	Industrial Service	90,016	55,700	60,000	30,005	60,000	60,000	-	0%
501-00-46254	Public Authorities Service	176,800	185,500	175,000	89,463	178,925	175,000	-	0%
501-00-47404	Sewer Connection Fee	252,450	250,000	250,000	247,350	260,000	250,000	-	0%
501-00-48100	Interest Income	239,026	2,500	75,000	5,913	100,000	200,000	125,000	167%
501-00-48105	Dividend Income	-	-	-	-	-	-	-	0%
501-00-48115	Late Payment Charges	107,273	100,000	100,000	41,018	110,000	100,000	-	0%
501-00-48301	Sale of Property	-	37,500	-	-	37,500	-	-	100%
501-00-48900	Miscellaneous Revenue	3,685	6,500	5,000	6,703	6,500	5,000	-	0%
501-00-49100	Bond Proceeds	-	6,102,000	5,650,000	-	5,650,000	-	(5,650,000)	-100%
501-00-49310	Capital Contribution	2,344,697	-	-	-	-	-	-	0%
Total Income:		11,429,217	14,887,508	14,266,478	4,593,372	14,547,733	8,739,648	(5,526,830)	-39%
Expenses:									
501-00-50100	Salaries	236,344	315,808	302,011	118,518	283,000	315,112	13,101	4%
501-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
501-00-50130	Overtime	12,102	5,000	5,000	1,262	5,000	5,000	-	0%
501-00-50170	FICA	16,610	24,542	23,524	8,614	22,032	24,514	990	4%
501-00-50190	WRS	67,477	21,815	21,218	8,224	18,720	22,271	1,053	5%
501-00-50220	Health Care	75,610	106,283	87,184	37,827	89,165	101,365	14,181	16%
501-00-50230	Retiree Health Care	6,707	12,850	10,552	5,276	10,552	10,600	48	100%
501-00-50240	Life Insurance	684	848	608	281	1,050	655	47	8%
501-00-50250	Dental Insurance	1,639	2,038	1,896	770	1,736	1,551	(345)	-18%
501-00-50260	Workers Compensation	9,925	9,925	8,655	6,446	8,655	8,216	(439)	-5%

## Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
501-00-50280	Clothing Allowance	1,151	2,000	1,800	-	1,500	1,800	-	0%
501-00-50310	Safety Glasses	-	-	500	-	500	500	-	0%
501-00-50330	Compensated Absences	13,000	13,000	13,000	-	-	13,000	-	0%
501-00-50340	Education Benefit	-	1,000	750	-	1,000	-	(750)	-100%
501-00-51100	Testing/Physicals	411	500	750	194	500	250	(500)	-67%
501-00-51300	Education/Training/Conferences	1,125	5,000	5,000	-	5,000	5,000	-	0%
501-00-51320	Memberships/Dues	-	-	1,000	-	-	1,000	-	100%
Total Salaries & Fringes:		442,784	520,609	483,448	187,412	448,411	510,833	27,385	6%
501-00-60100	General Liability Insurance	14,145	14,145	14,785	14,785	14,145	14,785	(0)	0%
501-00-61000	Professional Services	3,836	3,750	4,000	4,493	8,986	8,000	4,000	100%
501-00-61100	Legal Fees	-	5,000	5,000	1,826	5,000	5,000	-	0%
501-00-61300	Audit Services	7,548	7,500	7,500	7,500	7,500	7,600	100	1%
501-00-61310	Banking/Financial Charges	2,793	2,000	2,300	1,354	3,000	2,710	410	0%
501-00-61340	Engineering Design Charges	35,558	30,000	20,000	6,851	20,000	20,000	-	0%
501-00-61600	Village Services	30,000	30,000	30,000	-	30,000	30,000	-	0%
501-00-62100	Contracted Services	303	-	-	1,425	2,850	-	-	0%
501-00-62102	Modeling	-	-	15,000	-	15,000	15,000	-	0%
501-00-62101	Televising	-	-	-	-	-	75,000	75,000	0%
501-00-62103	Mapping	-	-	10,000	-	10,000	-	(10,000)	0%
501-00-62550	Sewer Treatment Charges	2,625,712	2,380,000	3,355,000	855,024	3,420,097	3,432,500	77,500	2%
501-00-63200	Fuel, Oil, Fluids	14,940	14,500	20,000	10,569	20,000	21,000	1,000	0%
501-00-63300	Vehicle Repairs & Maintenance	3,594	15,000	10,000	4,028	8,055	10,000	-	0%
501-00-64010	Notifications/publications	11	1,000	500	-	500	500	-	0%
501-00-64030	Office Supplies	6,449	7,500	9,000	3,486	7,500	7,500	(1,500)	-17%
501-00-64040	Postage & Shipping	16,068	15,000	15,500	7,805	15,500	16,000	500	3%
501-00-64060	Copying & Printing	547	-	-	252	620	700	700	0%
501-00-64070	Work Supplies	3,913	7,500	8,200	2,379	4,758	7,500	(700)	-9%
501-00-64110	Small Equipment	-	-	-	587	1,175	-	-	0%

## Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
501-00-64140	Utilities	151,414	170,000	180,000	109,425	180,000	200,000	20,000	11%
501-00-64150	Communication Services	11,538	12,500	14,000	4,960	14,000	12,500	(1,500)	-11%
501-00-64190	Miscellaneous Expenses	1,226	-	-	-	1,000	-	-	0%
501-00-64240	Building Repairs & Maintenance	126,041	150,000	150,000	6,876	15,000	15,000	(135,000)	-90%
501-00-64250	Equipment Repairs & Maintenance	40,117	15,191	15,000	129,458	15,191	15,000	-	0%
501-00-64260	Grounds Repairs & Maintenance	-	-	-	1,023	2,045	-	-	0%
501-00-64270	Infrastructure Maintenance	-	-	-	-	135,000	185,000	185,000	100%
501-00-64320	IT Infrastructure	12,197	8,000	8,000	66	15,000	8,000	-	0%
Total Operating Expenses:		3,107,950	2,888,586	3,893,785	1,174,172	3,971,922	4,109,295	215,510	6%
Total Salaries & Operating Expenses:		3,550,734	3,409,195	4,377,233	1,361,584	4,420,333	4,620,127	242,894	6%
501-00-65030	Equipment	-	-	-	8,000	8,000	-	-	-
501-00-65050	Communications Equipment	-	-	-	-	-	-	-	-
501-00-65210	Central Lift Station-Design	-	-	-	-	-	-	-	-
501-00-65211	Central Lift Station-Const	-	5,650,000	5,650,000	-	-	-	(5,650,000)	-
501-00-65212	Central Lift Station-Inspect	-	452,000	-	-	-	-	-	-
501-01-65140	Annual Sewer Televising	-	-	-	-	-	-	-	-
501-02-65140	Sewer Modeling	18,783	15,000	15,000	-	15,000	-	-	-
501-03-65140	GIS Mapping	27,849	50,000	15,000	-	15,000	-	-	-
501-04-65140	Vehicle Replacement	-	50,000	60,000	-	60,000	400,000	340,000	567%
Total Capital Expenditures:		46,632	6,217,000	5,740,000	8,000	98,000	400,000	(5,340,000)	-
Total Expenses:		3,597,366	9,626,195	10,117,233	1,369,584	4,518,333	5,020,127	(4,581,317)	
Net Ordinary Income:		7,831,851	5,261,313	4,149,245	3,223,788	10,029,400	3,719,521	(945,513)	
501-00-67100	Interest	1,483,555	1,353,730	1,449,053	786,109	1,572,219	1,492,367	43,314	3%
501-00-67300	Principal	5,745	1,410,702	2,188,441	2,241,760	2,241,760	2,289,630	101,189	5%

# Village of Caledonia

## Sewer Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
501-00-67600	Bond Issuance Costs	-	-	-	-			-	0%
501-00-68000	Depreciation Expense	1,612,583	1,437,252	1,437,252	-	1,437,252	1,437,252	-	0%
501-00-68100	Depreciation Expense CIAC	355,303	346,276	346,276	-	346,276	355,303	9,027	0%
501-00-68200	Amoritization Expense	341,906	817,497	817,497	-	817,497	341,906	(475,591)	-58%
	Total Other Expense:	<u>3,799,092</u>	<u>5,365,457</u>	<u>6,238,519</u>	<u>3,027,869</u>	<u>6,415,003</u>	<u>5,916,458</u>	<u>(322,061)</u>	<u>-5%</u>
	Net Income	4,032,760	(104,144)	(2,089,274)	195,919	3,614,397	(2,196,937)	(107,663)	5%
Add in non-cash expenses									
	Add Depreciation Expense			1,437,252		1,437,252	1,437,252		
	Add Depreciation Expense CIAC			346,276		346,276	355,303		
	Add Amoritization Expense			<u>817,497</u>		<u>817,497</u>	<u>341,906</u>		
	Anticipated change in net cash			511,751			(62,476)		

# CALEDONIA UTILITY DISTRICT

## 2025 PROPOSED STORM WATER BUDGET

The Caledonia Storm Water Utility District is responsible for the maintenance and upkeep of public Storm Water Improvements within the Village. In addition, the Storm Water Utility coordinates the design and construction of Storm Water Improvement projects. The Storm Water Utility also is under a MS4 Permit from the Wisconsin DNR and ensures that all required reporting and requirements are met.

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

The Caledonia Utility District is staffed by the following:

Employee Count	Title	FTE	
1	Public Services Director	0.34	Oversees the Caledonia Utility District, Engineering, Highway, Building, & Parks
1	GIS Technician	0.34	Maintains the Village's GIS
1	Utility Foreman	0.25	Supervises and schedules Field Operators
6	Field Operators	1.50	Operates and Maintains the Sewer, Water & Storm Water facilities

The Capital Outlay for 2025 consists of the following. Culvert Replacements, to replace road culverts that have failed and under roads that are scheduled to be repaved. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Turtle Creek Restoration, for the acquisition of easements for the upcoming project for increased capacity and conveyance of storm water. Vehicle Purchase of a Vactor Truck.

The Caledonia Storm Water Utility District does not have any debt at this time.

The Caledonia Storm Water Utility District has proposed a balanced budget for 2025.



# Village of Caledonia

## Stormwater Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
Income:									
502-00-42010	Special Assessment	-	-	35,700	-	-	35,700	-	100%
502-00-46311	Engineering Design Charges	15,000	17,500	15,000	5,678	17,500	15,000	-	0%
502-00-47400	ERU Storm water fee	1,058,835	1,040,000	1,050,000	-	1,050,000	1,070,000	20,000	2%
502-00-48100	Interest Income	20,808	1,000	5,000	-	7,500	10,000	5,000	100%
502-00-48900	Miscellaneous Revenue	2,838	-	-	100	-	-	-	0%
502-00-49300	Fund Balance Applied	-	-	35,000	-	-	-	(35,000)	1000%
Total Income:		1,097,481	1,058,500	1,140,700	5,778	1,075,000	1,130,700	(10,000)	-1%
Expense:									
502-00-50100	Salaries	295,760	315,082	177,419	145,953	291,906	186,986	9,567	5%
502-00-50130	Overtime	440	1,500	1,500	249	1,500	1,000	(500)	0%
502-00-50170	FICA	21,005	24,219	13,612	10,262	20,525	14,330	718	5%
502-00-50190	WRS	50,586	21,528	12,276	10,109	20,219	13,019	743	6%
502-00-50220	Health Care	78,666	68,666	42,610	45,821	91,643	56,193	13,583	32%
502-00-50230	Retiree Health Care	34,077	-	-	-	-	-	-	0%
502-00-50240	Life Insurance	763	746	339	386	772	321	(18)	-5%
502-00-50250	Dental Insurance	1,524	1,299	951	836	1,673	872	(79)	-8%
502-00-50260	Workers Compensation	9,386	9,400	5,052	3,763	9,400	4,803	(249)	-5%
502-00-50280	Clothing Allowance	1,513	1,800	900	-	900	900	-	0%
502-00-50310	Safety Glasses	-	1,200	500	-	500	500	-	0%
502-00-51300	Education/Training/Conferences	2,579	5,000	5,000	(19)	3,000	4,000	(1,000)	-20%
502-00-51320	Memberships/Dues	50	100	200	-	100	200	-	0%
502-00-51340	Certification/licensing	-	3,000	1,000	-	3,000	750	(250)	-25%
Total Salaries & Fringes:		496,349	453,540	261,359	217,360	445,136	283,874	22,515	9%

# Village of Caledonia

## Stormwater Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance	
								Amt	%
502-00-60100	General Liability Insurance	2,273	2,273	2,375	2,375	2,273	2,375	-	0%
502-00-61000	Professional Services	708	1,000	-	-	-	-	-	-100%
502-00-61100	Legal Fees	212	5,000	5,000	120	1,000	3,500	(1,500)	-30%
502-00-61300	Audit Services	5,000	5,000	5,000	5,000	5,000	5,000	-	0%
502-00-61340	Engineering Design Charges	644	-	3,000	-	3,000	3,000	-	100%
502-00-61600	Village Services	26,500	7,500	7,500	-	7,500	7,500	-	0%
502-00-62100	Contracted Services	-	1,000	1,000	-	1,000	1,000	-	100%
502-00-62101	MS4 - Illicit Discharge	11,060	12,500	13,000	-	12,500	13,000	-	0%
502-00-62102	MS4 - Public Education	4,455	4,750	5,000	4,544	4,750	5,000	-	0%
502-00-63300	Vehicle Repairs & Maintenance	796	1,000	500	436	500	500	-	100%
502-00-64030	Office Supplies	350	2,500	2,500	74	500	2,500	-	0%
502-00-64040	Postage & Shipping	-	500	500	-	-	500	-	0%
502-00-64050	Publications & Subscriptions	124	200	200	-	200	200	-	0%
502-00-64070	Work Supplies	649	3,000	3,000	286	1,000	2,500	(500)	-17%
502-00-64140	Utilities	2,815	3,500	3,500	1,933	3,867	3,500	-	0%
502-00-64150	Communication Services	240	250	250	120	250	250	-	0%
502-00-64190	Miscellaneous Expenses	150	-	-	507	-	-	-	0%
502-00-64240	Building Repairs & Maintenance	147,459	100,000	175,000	219	100,000	20,000	(155,000)	-89%
502-00-64250	Equipment Repairs & Maintenance	6,678	-	15,000	4,177	13,500	15,000	-	0%
502-00-64260	Grounds Repairs & Maintenance	14,114	37,000	37,000	7,138	14,276	35,000	(2,000)	-5%
502-00-64270	Infrastructure Maintenance	-	-	-	-	-	150,000	150,000	0%
502-00-64300	IT Maintenance & Subscriptions	11,180	10,000	15,000	13,040	15,000	15,000	-	0%
502-00-64500	Permits & Fees	3,000	3,000	3,000	3,000	3,000	3,000	-	0%
502-00-65040	Equipment-Vehicles	-	35,000	105,000	137,079	140,000	200,000	95,000	100%
502-00-65060	Computer Hardware	-	-	-	-	-	-	-	0%
502-00-65150	Storm Sewers	-	126,529	-	-	-	-	-	0%
502-00-65151	Culvert Replacements	42,548	85,000	85,000	17,194	85,000	85,000	-	0%

# Village of Caledonia

## Stormwater Utility

Acct #	Acct Title	Actual 12/31/2023	Budget 1/1/2023	Budget 1/1/2024	Actual 6/30/2024	Estimated 12/31/2024	Budget 2025	Variance Amt	%
502-00-65152	GIS Update	28,078	10,000	10,000	-	10,000	-	(10,000)	100%
502-00-65153	Hood Creek Brushing	24,800	25,000	25,000	-	25,000	25,000	-	0%
502-00-65154	HWY 32 Stream Restoration	-	-	-	-	-	-	-	0%
502-00-65155	Turtle Creek Restoration	-	100,000	100,000	-	-	248,501	148,501	149%
502-00-65156	Westview Village Storm	-	-	-	-	-	-	-	0%
502-00-65157	Generator Upgrades	-	25,000	-	1,000	2,000	-	-	0%
502-00-65158	4 Mile Tile Candlelight Erie	-	-	257,016	-	-	-	(257,016)	100%
Total Operating Expenses:		<u>333,833</u>	<u>606,502</u>	<u>879,341</u>	<u>198,241</u>	<u>451,116</u>	<u>846,826</u>	<u>(32,515)</u>	-4%
Total Expenses:		<u>830,182</u>	<u>1,060,042</u>	<u>1,140,700</u>	<u>415,601</u>	<u>896,252</u>	<u>1,130,700</u>	<u>(10,000)</u>	
Net Ordinary Income:		<u>267,299</u>	<u>(1,542)</u>	<u>-</u>	<u>(409,824)</u>	<u>178,748</u>	<u>(0)</u>	<u>(0)</u>	
502-00-67100	Interest	-	-	-	-	-	-	-	0%
502-00-67300	Principal	-	-	-	-	-	-	-	0%
502-00-68000	Depreciation Expense	<u>440,351</u>	<u>426,843</u>	<u>426,843</u>	<u>-</u>	<u>426,843</u>	<u>440,351</u>	<u>13,508</u>	3%
Total Other Expense:		<u>440,351</u>	<u>426,843</u>	<u>426,843</u>	<u>-</u>	<u>426,843</u>	<u>440,351</u>	<u>13,508</u>	-100%
Net Income		(173,052)	(428,385)	(426,843)	(409,824)	(248,095)	(440,351)	(13,508)	0%
Add in non-cash expenses									
Add Depreciation Expense		<u>-</u>	<u>-</u>	<u>426,843</u>	<u>-</u>	<u>426,843</u>	<u>440,351</u>	<u>13,508</u>	-100%
Anticipated change in net cash		(173,052)	(428,385)	-	(409,824)	178,748	(0)	(0)	-100%

Village of Caledonia

Department: **Village-Wide except for Utilities and TIDs**

Years of Expenses and Revenues												
	2025	2026	2027	2028	2029	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount	Totals	Comments
Department Requests	Amount	Amount	Amount	Amount	Amount							
Administration	173,000	10,000	10,000	10,000	10,000	10,000	10,000	210,000	10,000	10,000	463,000	
Building Inspection Department	-	45,000	45,000	-	-	-	-	-	-	-	90,000	
Village Clerk	-	-	-	-	-	-	-	-	-	-	-	
Community Development - Planning	-	40,000	-	-	-	-	-	-	-	-	40,000	
Engineering	60,000	68,000	110,000	-	-	-	-	-	10,000	60,000	308,000	
Facility Maintenance	12,000	-	-	-	-	-	-	-	-	-	12,000	
Fire	178,800	1,460,000	605,000	250,000	215,000	6,695,000	195,000	2,200,000	200,000	-	11,998,800	
Public Works	1,377,000	1,515,000	1,400,000	1,450,000	1,255,000	1,200,000	1,500,000	1,200,000	1,200,000	1,200,000	13,297,000	
Parks	1,300,000	1,045,000	1,000,000	1,000,000	-	-	-	-	-	-	4,345,000	
Police	267,750	357,160	366,420	375,760	385,180	444,000	311,250	318,500	325,750	333,000	3,484,770	
											-	
											-	
											-	
											-	
Totals	3,368,550	4,540,160	3,536,420	3,085,760	1,865,180	8,349,000	2,016,250	3,928,500	1,745,750	1,603,000	34,038,570	
	-	-	-	-	-	-	-	-	-	-	-	
Non-Levy Sources of Funds	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		Comments
Debt	1,200,000										1,200,000	DPW - Roads, Plow Truck
Sale of Fixed Assets											-	
Impact Fees	-	-	-	-	-	-	-	-	-	-	-	
Use Fund Balance	1,300,000										1,300,000	Crawford Park Phase III
Potential grants											-	
											-	
											-	
											-	
											-	
											-	
											-	
Totals	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000	
Levy Required for Capital	868,550	4,540,160	3,536,420	3,085,760	1,865,180	8,349,000	2,016,250	3,928,500	1,745,750	1,603,000	31,538,570	

Village of Caledonia

Department: **Administration**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Computer system upgrades	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000	Hardware replacements
2	Village Hall Server Replacement	173,000							200,000			373,000	Existing hardware is > 8 years old
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		173,000	10,000	10,000	10,000	10,000	10,000	10,000	210,000	10,000	10,000	463,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments
1	Other than debt, levy or fund balance											-
2												-
3												-
4												-
5												-
6												-
7												-
8												-
9												-
20												-
Totals		-	-	-	-	-	-	-	-	-	-	-

Village of Caledonia

Department: **Building Inspection Department**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Vehicle Replacement		45,000	45,000								90,000	Fleet Upgrade (10 years old)
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		-	45,000	45,000	-	-	-	-	-	-	-	90,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments	
1	Other than debt, levy or fund balance											-	
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
20												-	
Totals		-	-	-	-	-	-	-	-	-	-	-	

Village of Caledonia

Department: **Village Clerk**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1												-	
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		-	-	-	-	-	-	-	-	-	-	-	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Totals	Comments
1	Other than debt, levy or fund balance												
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
20												-	
Totals		-	-	-	-	-	-	-	-	-	-	-	

Village of Caledonia

Department: **Community Development - Planning**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Comprehensive Plan Update											-	Carryover from 2024 Budget
2	Zoning Code Rewrite		40,000									40,000	Push from 2025 to 2026
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		-	40,000	-	-	-	-	-	-	-	-	40,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments	
1	Other than debt, levy or fund balance											-	
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
20												-	
Totals		-	-	-	-	-	-	-	-	-	-	-	



Village of Caledonia

Department: **Engineering**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Topcon Surveying equipment			50,000								50,000	Replacement - 2016 equipment
2	Replace vehicle	60,000	60,000	60,000							60,000	240,000	Fleet Upgrade (10 years old)
3	Replace plotter / Scanner		8,000							10,000		18,000	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		60,000	68,000	110,000	-	-	-	-	-	10,000	60,000	308,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments
1	Other than debt, levy or fund balance											-
2												-
3												-
4												-
5												-
6												-
7												-
8												-
9												-
20												-
Totals		-	-	-	-	-	-	-	-	-	-	-

Village of Caledonia

Department: **Facility Maintenance**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Floor Scrubbers	12,000										12,000	New Village Hall & PSB
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		12,000	-	-	-	-	-	-	-	-	-	12,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Totals	Comments
1	Other than debt, levy or fund balance												
2												-	
3												-	
4												-	
5												-	
6												-	
7												-	
8												-	
9												-	
20												-	
Totals		-	-	-	-	-	-	-	-	-	-	-	

Village of Caledonia

Department: **Fire**

Years of Expenses and Revenues												Totals	Comments
Item No.	Description of Capital Expense	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount		
1	Ambulance/power load system	178,800	185,000	185,000	190,000	190,000	195,000	195,000	200,000	200,000		1,718,800	budget 1/2 of ambulance each yr
2	Batalion 11 Replacement			95,000								95,000	
3	FIT Testing Equipment											-	Budget Modification requested
4	Fire Hose (1,900 feet)											-	in 2024 - 9/10/24.
5	Property for Fire Station/Build Station 13			300,000			6,500,000					6,800,000	Additional Fire Station potentially located near 6 Mile and Hwy 31
6	Replace E-11		1,250,000									1,250,000	Order in 2026
7	Q-10 Replacement								2,000,000			2,000,000	2007 Aerial
8	Turnout Gear Replacement		25,000	25,000	25,000	25,000						100,000	replace 10 sets each year
9	Station 10 Fire Alarm Replacement				35,000							35,000	Mt Pleasant - \$7,000/yr for 5 years
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		178,800	1,460,000	605,000	250,000	215,000	6,695,000	195,000	2,200,000	200,000	-	11,998,800	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments
1	Other than debt, levy or fund balance											-
2	Debt											-
3												-
4												-
5												-
6												-
7												-
8												-
9												-
20												-
Totals		-	-	-	-	-	-	-	-	-	-	-

Village of Caledonia

Department: **Parks**

Years of Expenses and Revenues												Totals	Comments
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Item No.	Description of Capital Expense	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
1	Crawford Park Phase III (Pickleball)	1,300,000										1,300,000	South Sport Court, Road & Parking Lot
2	Crawford Park Phase IV		1,000,000									1,000,000	Future Phase
3	Crawford Park Phase V			1,000,000								1,000,000	Future Phase
4	Crawford Park Phase VI				1,000,000							1,000,000	Future Phase
5	Parks UTV		45,000									45,000	Utility Vehicle for Park Maintenance
6												0	
7												0	
8												0	
9												0	
10												0	
11												0	
12												0	
13												0	
14												0	
15												0	
16												0	
17												0	
18												0	
19												0	
20												0	
Totals		1,300,000	1,045,000	1,000,000	1,000,000	0	0	0	0	0	0	4,345,000	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		Comments
1	Other than debt, levy or fund balance											0	
2	Grant											0	
3	Fund balance	1,300,000										1,300,000	
4												0	
5												0	
6												0	
7												0	
8												0	
9												0	
20												0	
21												0	
Totals		1,300,000	0	0	0	0	0	0	0	0	0	1,300,000	

CIP Requests - Initial Asks by Department

2025 Proposed CIP

Police

Village of Caledonia

Department:

Years of Expenses and Revenues												Totals	Comments
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Item No.	Description of Capital Expense	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
1	Squad Cars replacements - Ford												
	Interceptor SUV (4)	185,000	190,000	195,000	200,000	205,000	210,000	215,000	220,000	225,000	230,000	2,075,000	
2	Squad change over/upfits	70,000	72,000	74,000	76,000	78,000	80,000	82,000	84,000	86,000	88,000	790,000	
3	<del>Arbitrator HD Squad Camera - 2</del>											-	Replace with Axon squad camers
4	Squad Computers - 3 Toughbooks	12,750	13,000	13,250	13,500	13,750	14,000	14,250	14,500	14,750	15,000	138,750	
5	<del>Portable Radios - Add and Replace</del>											-	Replace via County system upgrade
6	Body worn cameras - Axon		50,220	52,230	54,320	56,490	105,000					318,260	Budget Modification requested
7	Squad Cameras - Axon		31,940	31,940	31,940	31,940	35,000					162,760	in 2024 - 9/10/24.
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
16												-	
17												-	
18												-	
19												-	
20												-	
Totals		267,750	357,160	366,420	375,760	385,180	444,000	311,250	318,500	325,750	333,000	3,484,770	

Item No.	Description of Offsetting Revenues	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		Comments
1	Other than debt, levy or fund balance											-	
2												-	
4												0	
5												0	
6												0	
7												0	
8												0	
9												0	
20												0	
Totals		-	-	-	-	-	-	-	-	-	-	-	

Village of Caledonia

Department: **Public Works**

Years of Expenses and Revenues													
		2025	2026	2027	2028	2029	2030 optional Amount	2031 optional Amount	2032 optional Amount	2033 optional Amount	2034 optional Amount	Totals	Comments
Item No.	Description of Capital Expense	Amount	Amount	Amount	Amount	Amount							
1	Road Resurfacing Program	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	9,000,000	Paving Project Request
2	Mack dump truck with plow	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,000,000	
3	Replace Pickup Truck - 4WD				50,000							50,000	Superintindent Truck Replacement (10 years)
4	Replace 1-Ton Dump Truck - 4WD				60,000							60,000	Anticipated replacement of oldest 1 Ton Truck.
5	DPW Building Signage	15,000										15,000	Complete signage on DPW Garage - Didn't get done with PSB.
6	Tractor Mower	150,000										150,000	Replace 2006 tractor - include cab and upscale 1 size.
7	Break Room Drop-Ceiling Installation	12,000										12,000	Acoustic drop ceiling in break room. Improve noise quality.
8	Loader with Bucket & Broom		250,000									250,000	Take 2 oldest and replace with 1.
9	Ashphalt Roller		35,000									35,000	Current roller is very old.
10	Skid Steer Attachments		30,000									30,000	Additional attachment for more versatility
11	Mini Excavator			125,000								125,000	Ability to do work in smaller areas. Shoulders, ditches, etc.
12	Replace Sign Truck (Cube Van)			75,000								75,000	Replace sign truck. May utilize more modern box truck style.
13	Hot Box - Asphalt Repair				50,000							50,000	Equipment would support more effective large scale patching.
14	Mechanic Service Truck				90,000							90,000	Mechanic Service Truck for field repairs and response.
15	Purchase Compost Site					25,000						25,000	Placeholder if progress made.
16	Compost Site Asphalt Repairs					30,000						30,000	Placeholder if land is purchased.
17	Loader with bucket & wing							300,000				300,000	Estimate of future loader replacement.
Totals		1,377,000	1,515,000	1,400,000	1,450,000	1,255,000	1,200,000	1,500,000	1,200,000	1,200,000	1,200,000	13,297,000	
Description of Offsetting Revenues		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Comments	
1	Other than debt, levy or fund balance											-	
2	Fund balance											-	
3												-	
4												-	
5												-	