

RESOLUTION NO. 2018-16

(2-5-18)

RESOLUTION AMENDING VARIOUS ACCOUNTS IN THE 2017 VILLAGE OF CALEDONIA BUDGET TO REFLECT ACTUAL REVENUE AND EXPENSES MORE ACCURATELY

WHEREAS, the Village Board previously authorized the 2017 Village of Caledonia Budget; and

WHEREAS, certain line items were underfunded for the 2017 budget year; and

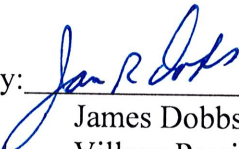
WHEREAS, certain line items overfunded for the 2017 budget year; and

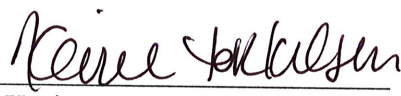
WHEREAS, there is a need to amend the 2017 Budget to correct for this underfunding and overfunding and to reflect actual revenues and expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Caledonia that the 2017 Village of Caledonia Budget be amended as set forth in Exhibit A which is attached hereto and incorporated herein and such amendments are authorized and approved

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this 5th day of February, 2018.

VILLAGE OF CALEDONIA

By:  _____
James Dobbs
Village President

Attest:  _____
Karie Torkilsen
Village Clerk

2/3 vote

**VILLAGE OF CALEDONIA
2017 GENERAL FUND CLOSE OUT
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**VILLAGE OF CALEDONIA
GENERAL FUND
2017 SURPLUS/DEFICIT REVIEW**

	ACTUAL	BUDGET	DIFFERENCE	
REVENUES	13,811,574	13,463,735	347,839	OVER BUDGET
EXPENDITURES	13,520,554	13,463,735	56,819	OVER BUDGET
NET POSITION	291,020	0	291,020	

**VILLAGE OF CALEDONIA
GENERAL FUND
FUND BALANCE REVIEW**

BALANCE	12/31/2016	4,758,821
TRANSFER		(371,834)
SURPLUS	2017	291,020
BALANCE	12/31/2017	4,678,007

VILLAGE OF CALEDONIA
GENERAL FUND
BUDGET AMENDMENTS
2017 CLOSE-OUT

USE OF FUNDS - ADDITIONAL FUNDING
EXPENDITURES OVER BUDGET

DEPARTMENT	ACCT NUMBER	ACCT NAME	ACCT BALANCE	BUDGET BEFORE AMENDMENT	BUDGET AMENDMENT	BUDGET AFTER AMENDMENT
ACCTING	5010	SALARIES	137,728.58	132,130.00	5,600.00	137,730.00
ACCTING	5030	PART TIME SALARIES	27,151.86	26,266.00	890.00	27,156.00
ACCTING	5080	HEALTH INS	39,901.20	38,905.00	1,000.00	39,905.00
ACCTING	5090	LIFE INS	602.83	462.00	145.00	607.00
ACCTING	5110	WRS	11,226.80	10,775.00	455.00	11,230.00
ACCTING	6520	DUES/PUBLICATIONS	807.28	540.00	270.00	810.00
ADMIN	5510	EDUCATION BENEFITS	1,012.12	500.00	515.00	1,015.00
ADMIN	5570	PERSONNEL MEDICAL EXAMS	471.25	0.00	475.00	475.00
ADMIN	6425	OFFICE SUPPLIES	17,355.96	5,000.00	12,360.00	17,360.00
ADMIN	6435	POSTAGE	21,231.74	17,000.00	4,235.00	21,235.00
ADMIN	6440	PRINTING/FORMS	4,716.78	3,000.00	1,720.00	4,720.00
ADMIN	6520	DUES/PUBLICATIONS	5,653.64	2,000.00	3,655.00	5,655.00
ADMIN	6535	MISCELLANEOUS	2,050.43	500.00	1,555.00	2,055.00
ASSESSOR	6545	OUTSIDE SERVICES	2,741.92	2,600.00	145.00	2,745.00
ASSESSOR	6737	OUTSIDE CONSULTANT	97,093.37	79,600.00	17,500.00	97,100.00
BUILDING	5080	HEALTH INS	47,582.40	46,395.00	1,190.00	47,585.00
BUILDING	5090	LIFE INS	787.48	680.00	110.00	790.00
BUILDING	5510	EDUCATION BENEFITS	850.00	700.00	150.00	850.00
BUILDING	6425	OFFICE SUPPLIES	1,569.36	700.00	870.00	1,570.00
BUILDING	6520	DUES/PUBLICATIONS	810.60	200.00	615.00	815.00
BUILDING	6550	PERMIT STICKERS	1,678.68	1,000.00	680.00	1,680.00
ELECTIONS	5030	PART TIME SALARIES	15,930.20	10,000.00	5,935.00	15,935.00
ELECTIONS	6340	EQUIPMENT REPAIR	2,690.00	2,600.00	90.00	2,690.00
ELECTIONS	6415	NOTIFICATION	1,015.68	1,000.00	20.00	1,020.00
ELECTIONS	6440	PRINTING/FORMS	7,402.75	7,000.00	405.00	7,405.00
ENGINEERING	5020	OVERTIME	1,599.63	1,000.00	600.00	1,600.00
ENGINEERING	5080	HEALTH INS	42,994.32	41,920.00	1,075.00	42,995.00
ENGINEERING	5090	LIFE INS	536.64	365.00	175.00	540.00
ENGINEERING	6425	OFFICE SUPPLIES	1,573.19	1,250.00	325.00	1,575.00
FIRE DEPT	5020	OVERTIME	270,515.70	114,400.00	156,120.00	270,520.00
FIRE DEPT	5080	HEALTH INS	614,612.75	548,719.00	65,895.00	614,614.00
FIRE DEPT	5090	LIFE INS	4,711.77	4,274.00	440.00	4,714.00
FIRE DEPT	5100	DENTAL INS	11,647.44	11,534.00	115.00	11,649.00
FIRE DEPT	5110	WRS	399,715.84	381,564.00	18,155.00	399,719.00
FIRE DEPT	5510	EDUCATION BENEFITS	13,050.00	12,350.00	700.00	13,050.00
FIRE DEPT	5520	FIREFIGHTER TRAINING	19,357.87	18,500.00	860.00	19,360.00
FIRE DEPT	5540	UNIFORMS/CLOTHING	11,373.39	10,575.00	800.00	11,375.00
FIRE DEPT	5570	PERSONNEL MEDICAL EXAMS	4,312.54	2,000.00	2,315.00	4,315.00
FIRE DEPT	6050	TRUCK REPAIRS	16,966.34	16,300.00	670.00	16,970.00
FIRE DEPT	6110	BUILDING MAINT.	14,467.28	11,000.00	3,470.00	14,470.00
FIRE DEPT	6340	EQUIPMENT REPAIR	28,089.98	11,750.00	16,340.00	28,090.00
FIRE DEPT	6360	TURN OUT GEAR	9,164.79	7,000.00	2,165.00	9,165.00

DEPARTMENT	ACCT		BUDGET BEFORE		BUDGET AFTER	
	NUMBER	ACCT NAME	BALANCE	AMENDMENT	AMENDMENT	AMENDMENT
FIRE DEPT	6370	RADIO SYSTEM	6,605.92	5,000.00	1,610.00	6,610.00
FIRE DEPT	6520	DUES/PUBLICATIONS	2,397.00	1,250.00	1,150.00	2,400.00
FIRE DEPT	6530	MEDICAL SUPPLIES	28,040.23	24,200.00	3,845.00	28,045.00
FIRE DEPT	6535	MISCELLANEOUS	484.92	400.00	85.00	485.00
HWY DEPT	5080	HEALTH INS	259,987.57	223,335.00	36,655.00	259,990.00
HWY DEPT	5090	LIFE INS	3,376.48	2,940.00	440.00	3,380.00
HWY DEPT	5100	DENTAL INS	6,038.31	5,605.00	435.00	6,040.00
HWY DEPT	5540	UNIFORMS/CLOTHING	12,154.09	6,400.00	5,755.00	12,155.00
HWY DEPT	7030	GRAVEL	15,552.91	12,000.00	3,555.00	15,555.00
MAINT & UTIL.	6110	BUILDING MAINT.	69,339.91	27,000.00	42,340.00	69,340.00
MAINT & UTIL.	6120	JANITORIAL SUPPLIES	4,420.86	3,000.00	1,425.00	4,425.00
MAINT & UTIL.	6130	UTILITIES	57,125.22	52,000.00	5,130.00	57,130.00
MAINT & UTIL.	6140	CLEANING/MAINT SERV	3,710.65	2,100.00	1,615.00	3,715.00
MAINT & UTIL.	6380	SMALL EQUIPMENT	342.98	200.00	145.00	345.00
MAINT & UTIL.	6450	TELEPHONE	43,796.86	35,000.00	8,800.00	43,800.00
MAINT & UTIL.	6535	MISCELLANEOUS	418.77	150.00	270.00	420.00
MUNI COURT	5010	SALARIES	30,820.13	15,000.00	15,825.00	30,825.00
MUNI COURT	5070	FICA	3,297.30	2,708.00	590.00	3,298.00
MUNI COURT	5080	HEALTH INS	3,334.10	0.00	3,335.00	3,335.00
MUNI COURT	5090	LIFE INS	12.08	0.00	15.00	15.00
MUNI COURT	5110	WRS	1,990.60	1,390.00	605.00	1,995.00
MUNI COURT	5510	EDUCATION BENEFITS	864.00	650.00	215.00	865.00
MUNI COURT	6302	EDUCATION/TRAINING	435.14	0.00	440.00	440.00
MUNI COURT	6520	DUES/PUBLICATIONS	40.00	0.00	40.00	40.00
OTHER EXPEND	6670	TRANSIT SYSTEM	31,450.00	30,400.00	1,050.00	31,450.00
POLICE DEPT	5020	OVERTIME	148,644.62	140,000.00	8,645.00	148,645.00
POLICE DEPT	5090	LIFE INS	3,615.36	3,215.00	405.00	3,620.00
POLICE DEPT	5100	DENTAL INS	12,580.86	11,665.00	920.00	12,585.00
POLICE DEPT	5110	WRS	336,538.85	329,165.00	7,375.00	336,540.00
POLICE DEPT	5570	PERSONNEL MEDICAL EXAMS	4,938.57	4,000.00	940.00	4,940.00
POLICE DEPT	6005	AUTO REPAIRS	35,814.69	30,000.00	5,815.00	35,815.00
POLICE DEPT	6240	ID SUPPLIES	1,357.19	1,000.00	360.00	1,360.00
PROFESSIONAL	6410	COMPUTERS/SUPPLIES	154,294.13	85,000.00	69,295.00	154,295.00
PROFESSIONAL	6420	OFFICE EQUIP/SERVICES	26,051.05	18,000.00	8,055.00	26,055.00
PROFESSIONAL	6720	ATTORNEY	107,855.40	75,000.00	32,860.00	107,860.00
PROFESSIONAL	6730	OPEB STUDY	6,300.00	6,000.00	300.00	6,300.00
PROFESSIONAL	6735	MUNI ORD PROSECUTION	55,574.10	45,000.00	10,575.00	55,575.00
PROFESSIONAL	6750	SPEC LEGAL EMPLOYMENT	37,283.70	6,250.00	31,035.00	37,285.00
PROFESSIONAL	6760	VILLAGE PLANNING	6,507.17	0.00	6,510.00	6,510.00
PROFESSIONAL	6765	OUTSIDE ENGINEERING	13,302.75	0.00	13,305.00	13,305.00
VILLAGE BOARD	5110	WRS	2,258.17	2,244.00	15.00	2,259.00
VILLAGE CLERK	5080	HEALTH INS	29,858.92	22,615.00	7,245.00	29,860.00
VILLAGE CLERK	5090	LIFE INS	336.40	322.00	15.00	337.00
VILLAGE CLERK	6380	SMALL EQUIPMENT	389.88	0.00	390.00	390.00
VILLAGE CLERK	6415	NOTIFICATION	6,780.58	6,500.00	285.00	6,785.00
VILLAGE CLERK	6445	RECORDS	3,010.00	3,000.00	10.00	3,010.00
TOTALS			3,494,080.80	2,823,758.00	670,530.00	3,494,288.00

**VILLAGE OF CALEDONIA
GENERAL FUND
BUDGET AMENDMENTS
2017 CLOSE-OUT**

**SOURCE OF FUNDS - ADDITIONAL FUNDING
EXPENDITURES UNDER BUDGET**

DEPARTMENT	ACCT NUMBER	ACCT NAME	ACCT BALANCE	BUDGET		BUDGET AFTER AMENDMENT
				BEFORE AMENDMENT	AMENDMENT	
ACCTING	5510	EDUCATION BENEFITS	820.00	2,400.00	(1,580.00)	820.00
ACCTING	6405	BANK CHARGES	6,177.30	10,000.00	(3,820.00)	6,180.00
ACCTING	6425	OFFICE SUPPLIES	339.10	1,500.00	(1,160.00)	340.00
ADMIN	5010	SALARIES	157,951.19	179,368.00	(21,415.00)	157,953.00
ADMIN	5070	FICA	10,606.21	13,725.00	(3,115.00)	10,610.00
ADMIN	5080	HEALTH INS	10,224.16	19,455.00	(9,230.00)	10,225.00
ADMIN	5110	WRS	4,156.94	5,495.00	(1,335.00)	4,160.00
ASSESSOR	6410	COMPUTER SUPPLIES	0.00	1,300.00	(1,300.00)	0.00
ELECTIONS	6302	EDUCATION/TRAINING	0.00	1,000.00	(1,000.00)	0.00
ELECTIONS	6380	SMALL EQUIPMENT	113.98	1,800.00	(1,685.00)	115.00
ENGINEERING	5010	SALARIES	172,667.40	174,201.00	(1,530.00)	172,671.00
ENGINEERING	6302	EDUCATION/TRAINING	184.92	1,500.00	(1,315.00)	185.00
FIRE DEPT.	5010	SALARIES	2,545,933.16	2,638,389.00	(92,455.00)	2,545,934.00
FIRE DEPT.	5050	MEDICAL DIRECTOR	4,323.45	10,000.00	(5,675.00)	4,325.00
FIRE DEPT.	5070	FICA	207,965.20	213,016.00	(5,050.00)	207,966.00
FIRE DEPT.	6015	DIESEL FUEL	14,499.79	21,500.00	(7,000.00)	14,500.00
FIRE DEPT.	6020	GASOLINE/OIL	4,054.01	8,000.00	(3,945.00)	4,055.00
FIRE DEPT.	6120	JANITORIAL SUPPLIES	2,884.84	4,000.00	(1,115.00)	2,885.00
FIRE DEPT.	6130	UTILITIES	47,564.83	51,000.00	(3,435.00)	47,565.00
FIRE DEPT.	6440	PRINTING/FORMS	224.38	1,500.00	(1,275.00)	225.00
HIGHWAY DEPT.	5010	SALARIES	951,243.76	968,130.00	(16,885.00)	951,245.00
HIGHWAY DEPT.	5020	OVERTIME	30,674.23	40,000.00	(9,325.00)	30,675.00
HIGHWAY DEPT.	5030	PART TIME SALARIES	1,986.98	5,400.00	(3,410.00)	1,990.00
HIGHWAY DEPT.	5070	FICA	71,526.05	77,535.00	(6,005.00)	71,530.00
HIGHWAY DEPT.	5110	WRS	64,603.85	68,555.00	(3,950.00)	64,605.00
HIGHWAY DEPT.	6015	DIESEL FUEL	33,276.65	50,000.00	(16,720.00)	33,280.00
HIGHWAY DEPT.	6020	GASOLINE/OIL	21,434.41	25,000.00	(3,565.00)	21,435.00
HIGHWAY DEPT.	6030	PLOW BLADES	6,084.24	8,000.00	(1,915.00)	6,085.00
HIGHWAY DEPT.	6040	TIRE REPAIRS/PURCHASE	16,157.85	18,000.00	(1,840.00)	16,160.00
HIGHWAY DEPT.	6050	TRUCK REPAIRS	17,352.43	35,000.00	(17,645.00)	17,355.00
HIGHWAY DEPT.	6055	WELDING RODS/GAS	747.88	2,000.00	(1,250.00)	750.00
HIGHWAY DEPT.	6340	EQUIPMENT REPAIR	17,313.79	35,000.00	(19,685.00)	15,315.00
HIGHWAY DEPT.	7010	DIRT	4,217.50	5,500.00	(1,280.00)	4,220.00
HIGHWAY DEPT.	7015	PATCHING	6,025.30	12,000.00	(5,970.00)	6,030.00
HIGHWAY DEPT.	7035	SIGN SHOP	10,481.82	14,000.00	(3,515.00)	10,485.00
HIGHWAY DEPT.	7040	ROAD STRIPPING	26,836.55	31,000.00	(4,160.00)	26,840.00
HIGHWAY DEPT.	7045	ROAD SALT	145,408.54	250,000.00	(104,590.00)	145,410.00
HIGHWAY DEPT.	7050	SAND	0.00	1,000.00	(1,000.00)	0.00
HIGHWAY DEPT.	7060	STUMP REMOVAL	1,400.36	2,500.00	(1,100.00)	1,400.00
MAINT. & UTILITIE	6005	AUTO REPAIRS	1,155.11	7,000.00	(5,845.00)	1,155.00
MAINT. & UTILITIE	6125	JANITORIAL SERVICES	21,392.00	26,000.00	(4,605.00)	21,395.00
MUNI COURT	5030	PART TIME SALARIES	13,400.23	20,400.00	(19,685.00)	715.00
MUNI COURT	6425	OFFICE SUPPLIES	4,142.67	7,884.00	(3,700.00)	4,184.00
OTHER	6555	STREET LIGHTS	144,561.42	148,500.00	(3,935.00)	144,565.00

DEPARTMENT	ACCT NUMBER	ACCT NAME	ACCT BALANCE	BUDGET BEFORE AMENDMENT	AMENDMENT	BUDGET AFTER AMENDMENT
POLICE DEPT.	5010	SALARIES	2,204,991.39	2,207,012.00	(2,020.00)	2,204,992.00
POLICE DEPT.	5070	FICA	176,662.00	181,970.00	(5,305.00)	176,665.00
POLICE DEPT.	6010	BATTERIES	0.00	1,000.00	(1,000.00)	0.00
POLICE DEPT.	6020	GASOLINE/OIL	62,323.51	70,000.00	(7,675.00)	62,325.00
POLICE DEPT.	6040	TIRE REPAIRS/PURCHASE	7,754.98	9,000.00	(1,245.00)	7,755.00
POLICE DEPT.	6130	UTILITIES	14,171.81	18,750.00	(4,575.00)	14,175.00
POLICE DEPT.	6260	PRISONERS BOARD	720.00	4,000.00	(3,280.00)	720.00
POLICE DEPT.	6240	EQUIPMENT REPAIR	1,165.97	2,400.00	(1,230.00)	1,170.00
POLICE DEPT.	6370	RADIO SYSTEM	3,389.00	7,500.00	(4,110.00)	3,390.00
POLICE DEPT.	6420	OFFICE EQUIP/SERVICES	23,848.41	25,000.00	(1,150.00)	23,850.00
POLICE DEPT.	6545	OUTSIDE SERVICES	4,413.25	6,500.00	(2,085.00)	4,415.00
POLICE SUPPORT	5010	SALARIES	120,033.06	124,675.00	(4,640.00)	120,035.00
POLICE SUPPORT	5020	OVERTIME	1,690.89	9,000.00	(7,305.00)	1,695.00
POLICE SUPPORT	5070	FICA	7,844.80	9,540.00	(1,695.00)	7,845.00
POLICE SUPPORT	5110	WRS	5,978.73	9,090.00	(3,110.00)	5,980.00
PROFESSIONAL	5590	WORKERS COMP	325,151.00	370,000.00	(45,845.00)	324,155.00
PROFESSIONAL	6340	EQUIPMENT REPAIR	0.00	1,000.00	(1,000.00)	0.00
PROFESSIONAL	6715	ANNUAL AUDIT	16,175.00	17,500.00	(1,325.00)	16,175.00
PROFESSIONAL	6724	ZONING SERVICES-RACINE CO.	0.00	10,000.00	(10,000.00)	0.00
PROFESSIONAL	6725	BOARD OF REVIEW	35.00	1,500.00	(1,465.00)	35.00
PROFESSIONAL	6740	POLICE/FIRE COMMISSION	498.50	1,800.00	(1,300.00)	500.00
PROFESSIONAL	6745	PROPERTY/LIABILITY INS.	181,932.17	200,000.00	(18,065.00)	181,935.00
VILLAGE BOARD	6513	RACINE CO. ECON DEV	0.00	1,200.00	(1,200.00)	0.00
VILLAGE BOARD	6535	MISCELLANEOUS	500.70	3,000.00	(2,500.00)	500.00
VILLAGE CLERK	5010	SALARIES	128,349.90	136,145.00	(7,795.00)	128,350.00
VILLAGE CLERK	5070	FICA	9,409.68	10,415.00	(1,005.00)	9,410.00
TOTALS			<u>8,099,154.23</u>	<u>8,655,550.00</u>	<u>(571,940.00)</u>	<u>8,083,610.00</u>
						8,083,610.00
REVENUE	4978	CLEAN UP BONDS	39,000.00	28,000.00	11,000.00	39,000.00
REVENUE	4966	OTHER REVENUES	12,490.17	3,000.00	9,490.00	12,490.00
REVENUE	4962	INVESTMENT INTEREST	43,827.47	10,000.00	11,220.00	21,220.00
REVENUE	4710	COURT FINES	416,882.78	350,000.00	66,880.00	416,880.00
TOTALS			<u>512,200.42</u>	<u>391,000.00</u>	<u>98,590.00</u>	<u>489,590.00</u>

TOTAL FUNDING SOURCES

670,530.00

VILLAGE OF CALEDONIA
Balance Sheet
 As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1000 · CASH	
1012 · CHECKING - TRI CITY	(7,502.75)
1015 · TAXES - TRI CITY	3,477,553.11
1016 · TAXES - TRI CITY - GOVPRONET	90,624.50
1018 · TAXES - CHASE BANK	113,374.44
1027 · TAXES - JOHNSON BANK	10,899,045.40
1029 · SAVINGS - HRA ACCOUNT	683.64
1030 · SAVINGS - ASSOCIATED BANK	979.03
1035 · SAVINGS - US BANK - WEPKO	29,269.49
1043 · CD- EHLERS INVESTMENTS	245,000.00
1060 · CD - HOLDING TANKS	0.12
1070 · P/C - ADMINISTRATION	306.55
1071 · P/C - ADMIN ASST	85.39
1072 · P/C - ENGINEERING DEPT.	75.00
1074 · P/C - FIRE DEPT.	100.00
1076 · P/C - HIGHWAY DEPT.	150.00
1078 · P/C - PARKS DEPT.	75.00
1080 · P/C - POLICE DEPT.	400.00
1082 · P/C - TOWN CLERK	75.00
1084 · P/C - TREASURER	511.71
Total 1000 · CASH	14,850,805.63
Total Checking/Savings	14,850,805.63
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	
1203 · FIRE INSPECTIONS	75.00
1205 · A/R - INSURANCE REIMBURSEMENTS	10,449.60
1208 · A/R - HIGHWAY DEPARTMENT	9,275.54
1210 · A/R - ENGINEERING DEPT.	(192.23)
1214 · A/R - REIMBURSEMENT	16,988.44
1216 · A/R - WEED PENALTIES	(2,384.15)
1218 · LEGAL FEES RECEIVABLE	(2,217.90)
1200 · ACCOUNTS RECEIVABLE - Other	5,459.70
Total 1200 · ACCOUNTS RECEIVABLE	37,454.00
Total Accounts Receivable	37,454.00
Other Current Assets	
1300 · ACCOUNTS REC. - OTHER	
1304 · PARKS ENTERPRISE	3,842.74
1305 · CALEDONIA UTILITY	15,731.65
1308 · STORM SEWER UTILITY DISTRICT	17,933.18
1315 · ACCTS REC - OTHER	121,135.66
1325 · WEEDCUTTING	49,694.00
1340 · A/R AMBULANCE RUNS	237.60
1348 · A/R - RESCUE - NATIONAL EMS	184,152.36
1349 · A/R - RESCUE -COLLECTIONS - EMS	36,141.30
1352 · BAD DEBT RESERVE - RESCUE RE...	(84,556.81)
Total 1300 · ACCOUNTS REC. - OTHER	344,311.68
1390 · DANIEL WYATT FUNDS	(395.73)
1395 · LINWOOD PARK FEES - HISTORICAL	(110.00)
1401 · DUE FROM TID #3	(13,902.76)
1402 · DUE FROM TID #1	14,676.97
1404 · DUE FROM TID #4	93,234.91
1405 · DUE FROM CAPITAL PROJECTS FUND	(305,787.55)
1407 · DUE FROM GRANT FUND	0.39
1408 · DUE FROM JOINT PARKS	56,915.16
1409 · DUE FROM DEBT SERVICE	(33,837.48)
1410 · DUE FROM REFUSE FUND	865,329.36
1411 · DUE FROM RECYCLING FUND	485,903.19

VILLAGE OF CALEDONIA
Balance Sheet
As of December 31, 2017

	Dec 31, 17
1413 · DUE FROM JOINT HEALTH	203,546.81
1414 · DUE FROM CEMETARY - CAL MEM PK	6,194.00
1420 · SPECIAL ASSESS. REC.-NONCURRENT	14,253.24
1425 · STATE INVESTMENT POOL FUNDS	7,876,198.56
1435 · PREPAID INSURANCE	0.03
1455 · TAX ROLL RECEIVABLE	25,740,767.49
1457 · PERSONAL PROPERTY TAX REC	165,304.45
Total Other Current Assets	35,512,602.72
Total Current Assets	50,400,862.35
TOTAL ASSETS	50,400,862.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	519,923.44
Total Accounts Payable	519,923.44
Credit Cards	
2300 · CREDIT CARD	62,016.79
Total Credit Cards	62,016.79
Other Current Liabilities	
2050 · ACCOUNTS PAYABLE.	
2055 · CLEAN-UP BONDS.	99,000.00
2060 · ROAD OPENING BONDS.	16,050.80
2065 · PERFORMANCE BONDS.	7,200.00
2070 · HOLDING TANK DEPOSITS.	18,375.12
2080 · DEVELOPER DEPOSITS.	37,757.23
2083 · DEVELOPER DEPOSITS PAYABLE	81,530.08
2085 · ASPHALT PAVING DEPOSITS.	16,274.59
Total 2050 · ACCOUNTS PAYABLE.	276,187.82
2100 · PAYROLL LIABILITIES	
2110 · FICA PAYABLE	(0.01)
2130 · HEALTH INSURANCE PAYABLE	(3,459.58)
2135 · DENTAL INSURANCE PAYABLE	(3,889.32)
2136 · VISION INSURANCE	(389.25)
2160 · LIFE INSURANCE W/H	(2,829.68)
2170 · WISCONSIN RETIREMENT	216,520.00
2183 · HRA ADMIN FEE	9,829.21
2187 · NORTHWESTERN DISABILITY	(1,253.01)
Total 2100 · PAYROLL LIABILITIES	214,528.36
2800 · ACCTS PAY - OTHER	
2815 · MISCELLANEOUS LIABILITIES	95,564.85
2835 · DUE TO NEIGHBORHOOD WATCH	1,595.33
2836 · DUE TO K-9 FUND	1,881.90
2838 · DUE TO GASB # 54	77,983.06
2840 · TAX DUE TO OTHERS	31,192,097.42
Total 2800 · ACCTS PAY - OTHER	31,369,122.56
2850 · DEFERRED REVENUE - SPEC. ASSE...	14,253.24
2855 · DEFERRED REVENUE - TAX LEVY	12,872,247.00
2990 · ACCRUED WAGES AND SALARIES	394,575.95
Total Other Current Liabilities	45,140,914.93
Total Current Liabilities	45,722,855.16
Total Liabilities	45,722,855.16

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Accrual Basis

VILLAGE OF CALEDONIA
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
Equity	
3100 · UNDESIGNATED FUND BALANCE	(129,915.33)
3200 · DESIGNATED FUND BALANCE	
3210 · WORKING CAPITAL	<u>500,000.00</u>
Total 3200 · DESIGNATED FUND BALANCE	500,000.00
3900 · RETAINED EARNINGS	4,016,902.34
Net Income	291,020.18
Total Equity	<u>4,678,007.19</u>
TOTAL LIABILITIES & EQUITY	<u>50,400,862.35</u>

VILLAGE OF CALEDONIA
STATEMENT OF REVENUES/EXPENDITURES
 January through December 2017

	<u>Jan - Dec 17</u>
Income	
4100 · TAXES	
4110 · GENERAL PROPERTY TAXES	9,549,365.00
Total 4100 · TAXES	9,549,365.00
4200 · INTER GOV. REVENUES	
4220 · FIRE INSURANCE	96,867.40
4230 · HIGHWAY AIDS	1,047,001.29
4240 · POLICE GRANTS	4,640.00
4260 · STATE SHARED REVENUES	895,620.40
4265 · STATE COMPUTR AID	6,195.00
Total 4200 · INTER GOV. REVENUES	2,050,324.09
4300 · CONSTRUCTION PERMITS	
4310 · BUILDING PERMITS	209,648.39
4320 · ELECTRICAL PERMITS	33,932.96
4325 · EROSION CONTROL FEES	18,438.63
4330 · HEATING PERMITS	39,292.73
4340 · PLUMBING PERMITS	52,330.90
4345 · FENCE PERMITS	3,955.00
4350 · ENGINEERING PERMITS/FEES	75,240.69
Total 4300 · CONSTRUCTION PERMITS	432,839.30
4400 · LICENSES	
4410 · CIGARETTE LICENSES	1,800.00
4420 · DOG LICENSES	25,107.54
4430 · LIQUOR LICENSES	27,994.84
4440 · OPERATOR LICENSES	13,907.00
4450 · SODA LICENSES	275.00
Total 4400 · LICENSES	69,084.38
4500 · OTHER FEES/PERMITS	
4510 · BUS./OCCUPATION LICENSES	200.00
4520 · CABLE TV FEES	316,327.46
4550 · MINING FEES	2,225.00
4555 · NEIGHBORHOOD PLANNING SURCHAR...	34,206.85
4560 · OTHER PERMIT FEES	640.00
Total 4500 · OTHER FEES/PERMITS	353,599.31
4600 · HEALTH/SAFETY SERVICES	
4610 · AMBULANCE FEES	1,137,477.36
4650 · MEDICARE WRITE-OFFS	(596,934.94)
4695 · FIRE DEPT SERVICES	39,909.00
Total 4600 · HEALTH/SAFETY SERVICES	580,451.42
4700 · MUNICIPAL ORDINANCES	
4710 · COURT PENALTIES & FEES	416,882.78
4740 · WEED CONTROL PENALTIES	10,520.00
Total 4700 · MUNICIPAL ORDINANCES	427,402.78
4800 · OTHER SERVICES	
4810 · COPY SERVICE FEE	320.76
4820 · HOTEL/MOTEL ROOM FEES	4,276.23
4840 · SPECIAL ASSESSMENT LETTERS	29,700.00
Total 4800 · OTHER SERVICES	34,296.99
4900 · PROPERTY RELATED SERVICES	
4906 · CELL TOWER RENT	12,271.14
4908 · VILLAGE PROPERTY RENT	3,959.35
Total 4900 · PROPERTY RELATED SERVICES	16,230.49

VILLAGE OF CALEDONIA
STATEMENT OF REVENUES/EXPENDITURES
 January through December 2017

	<u>Jan - Dec 17</u>
4930 · OPERATING DEPARTMENT REVENUES	
4932 · FINANCE DEPARTMENT REVENUES	31,034.00
4936 · ENGINEERING DEPARTMENT REVENUES	43,967.01
4938 · HIGHWAY DEPARTMENT REVENUES	122,592.50
Total 4930 · OPERATING DEPARTMENT REVEN...	<u>197,593.51</u>
4960 · OTHER REVENUES	
4962 · INVESTMENT INTEREST	43,827.47
4964 · OTHER INTEREST INCOME	542.34
4966 · OTHER REVENUES	12,490.17
4968 · POLICE AUCTION	26.65
4970 · REFUSE & RECYCLE INTEREST	4,500.00
4978 · CLEAN UP BONDS	39,000.00
Total 4960 · OTHER REVENUES	<u>100,386.63</u>
Total Income	<u>13,811,573.90</u>
Gross Profit	13,811,573.90
Expense	
5000 · PERSONNEL DIRECT	
5010 · SALARIES	6,650,303.52
5020 · OVERTIME	453,125.07
5030 · PART-TIME WAGES	74,469.27
5050 · MEDICAL DIRECTOR	4,323.45
5070 · SOCIAL SECURITY	528,182.09
5080 · HEALTH INSURANCE	1,608,610.89
5090 · LIFE INSURANCE	14,405.24
5100 · DENTAL INSURANCE	35,458.09
5110 · RETIREMENT	857,983.16
Total 5000 · PERSONNEL DIRECT	<u>10,226,860.78</u>
5500 · PERSONNEL INDIRECT	
5510 · EDUCATION BENEFITS	20,121.12
5520 · FIREFIGHTER TRAINING	19,357.87
5540 · UNIFORMS/CLOTHING	50,029.93
5550 · TEMPORARY HELP	133.39
5570 · PERSONNEL MEDICAL EXAMS	10,233.36
5580 · LONGEVITY	25,850.00
5590 · WORKER'S COMPENSATION	324,151.00
Total 5500 · PERSONNEL INDIRECT	<u>449,876.67</u>
6000 · AUTO & TRUCK	
6005 · AUTO REPAIRS	38,220.72
6010 · BATTERIES	998.09
6015 · DIESEL FUEL	47,776.44
6020 · GAS & OIL	91,944.65
6025 · MILEAGE	204.66
6030 · PLOW BLADES	6,084.24
6040 · TIRE REPAIRS/PURCHASES	26,875.99
6045 · TRACTOR REPAIRS	7,178.67
6050 · TRUCK REPAIRS	34,318.77
6055 · WELDING RODS & GAS	747.88
Total 6000 · AUTO & TRUCK	<u>254,350.11</u>
6100 · BUILDING MAINTENANCE	
6110 · BUILDING MAINTENANCE	83,807.19
6120 · JANITORIAL SUPPLIES	7,305.70
6125 · JANITORIAL SERVICES	21,392.00
6130 · UTILITIES	118,861.86
6140 · CLEANING/MAINT. SERVICES	3,710.65
Total 6100 · BUILDING MAINTENANCE	<u>235,077.40</u>

VILLAGE OF CALEDONIA
STATEMENT OF REVENUES/EXPENDITURES
 January through December 2017

	Jan - Dec 17
6200 · CRIMINAL	
6210 · CRIME PREVENTION	920.17
6220 · CRIMINAL INFORMATION	3,122.00
6230 · FIREARMS & AMUNITION	6,624.77
6240 · ID SUPPLIES	1,357.19
6250 · INVESTIGATION SUPPORT	2,858.23
6260 · PRISONERS BOARD	720.00
6270 · RANGE COSTS & SUPPLIES	1,238.44
Total 6200 · CRIMINAL	16,840.80
6300 · EDUCATION	
6302 · EDUCATION & TRAINING	13,390.44
Total 6300 · EDUCATION	13,390.44
6315 · EQUIPMENT	
6340 · EQUIPMENT REPAIR	49,259.74
6360 · TURN OUT GEAR	9,164.79
6370 · RADIO SYSTEM	10,881.92
6380 · SMALL EQUIPMENT	13,445.40
Total 6315 · EQUIPMENT	82,751.85
6400 · OFFICE	
6405 · BANK CHARGES	6,177.30
6410 · COMPUTER/SUPPLIES	154,294.13
6415 · NOTIFICATION	7,796.26
6420 · OFFICE EQUIPMENT/SERVICES	49,899.46
6425 · OFFICE SUPPLIES	27,864.63
6430 · PHOTO SUPPLIES/PROCESSING	(1,454.33)
6435 · POSTAGE	21,386.00
6440 · PRINTING/FORMS	13,333.26
6445 · RECORDS	3,010.00
6450 · TELEPHONE	43,796.86
Total 6400 · OFFICE	326,103.57
6500 · OTHER	
6520 · DUES & PUBLICATIONS	10,568.52
6530 · MEDICAL SUPPLIES	28,040.23
6532 · BRIDGE INSPECTIONS	275.00
6535 · MISCELLANEOUS	15,471.44
6545 · OUTSIDE SERVICES	7,155.17
6550 · PERMIT STICKERS	1,678.68
6555 · STREET LIGHTS	144,561.42
Total 6500 · OTHER	207,750.46
6600 · OTHER/DEBT SERVICE	
6610 · ANIMAL PROTECTION & CONTROL	28,381.20
6664 · REVENUE SHARING - RACINE	391,525.00
6670 · TRANSIT SYSTEM	31,450.00
6675 · RACINE COUNTY FAIR	2,500.00
6680 · WEED CONTROL	8,648.55
Total 6600 · OTHER/DEBT SERVICE	462,504.75
6700 · PROFESSIONAL	
6715 · ANNUAL AUDIT	16,175.00
6720 · ATTORNEY	107,855.40
6725 · BOARD OF REVIEW COURT RPT	35.00
6730 · OPEB STUDY	6,300.00
6732 · JOINT DISPATCH	484,292.00
6735 · MUNI ORDIN PROSECUTION	55,574.10
6736 · COMM DEVELOPMENT AUTHORITY	5,000.00
6737 · OUTSIDE CONSULTANT - ASSESSOR	97,093.37
6738 · REVALUATION	0.00
6740 · POLICE & FIRE COMM. TESTING	498.50

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Accrual Basis

VILLAGE OF CALEDONIA
STATEMENT OF REVENUES/EXPENDITURES
January through December 2017

	<u>Jan - Dec 17</u>
6745 · PROPERTY & LIABILITY INSURANCE	181,932.17
6750 · SPEC. LEGAL - EMPLOYMENT	37,283.70
6760 · VILLAGE PLANNING	6,507.17
6765 · OUTSIDE ENGINEERING	13,302.75
Total 6700 · PROFESSIONAL	<u>1,011,849.16</u>
7000 · ROAD MAINTENANCE	
7005 · ASPHALT SEALING	11,255.11
7010 · DIRT	4,217.50
7015 · PATCHING	6,025.30
7025 · CULVERTS	8,954.50
7030 · GRAVEL	15,552.91
7035 · SIGN SHOP	10,481.82
7040 · ROAD STRIPPING	26,836.55
7045 · SALT & CALCIUM CHLORIDE	145,408.54
7055 · SEED/MATTING/FERTILIZER	3,065.14
7060 · STUMP REMOVAL	1,400.36
Total 7000 · ROAD MAINTENANCE	<u>233,197.73</u>
Total Expense	<u>13,520,553.72</u>
Net Income	<u><u>291,020.18</u></u>

VILLAGE OF CALEDONIA
REVENUES - BUDGET VS. ACTUAL
 January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Income				
4100 · TAXES				
4110 · GENERAL PROPERTY TAXES	9,549,365.00	9,549,365.00	0.00	100.0%
Total 4100 · TAXES	9,549,365.00	9,549,365.00	0.00	100.0%
4200 · INTER GOV. REVENUES				
4220 · FIRE INSURANCE	96,867.40	75,000.00	21,867.40	129.2%
4230 · HIGHWAY AIDS	1,047,001.29	1,049,189.00	(2,187.71)	99.8%
4240 · POLICE GRANTS	4,640.00			
4260 · STATE SHARED REVENUES	895,620.40	895,152.00	468.40	100.1%
4265 · STATE COMPUTR AID	6,195.00	9,000.00	(2,805.00)	68.8%
Total 4200 · INTER GOV. REVENUES	2,050,324.09	2,028,341.00	21,983.09	101.1%
4300 · CONSTRUCTION PERMITS				
4310 · BUILDING PERMITS	209,648.39	130,000.00	79,648.39	161.3%
4320 · ELECTRICAL PERMITS	33,932.96	40,000.00	(6,067.04)	84.8%
4325 · EROSION CONTROL FEES	18,438.63	4,200.00	14,238.63	439.0%
4330 · HEATING PERMITS	39,292.73	25,950.00	13,342.73	151.4%
4340 · PLUMBING PERMITS	52,330.90	50,000.00	2,330.90	104.7%
4345 · FENCE PERMITS	3,955.00	4,800.00	(845.00)	82.4%
4350 · ENGINEERING PERMITS/FEES	75,240.69	30,000.00	45,240.69	250.8%
4355 · FIRE DEPT REVIEW CHARGES	0.00	500.00	(500.00)	0.0%
Total 4300 · CONSTRUCTION PERMITS	432,839.30	285,450.00	147,389.30	151.6%
4400 · LICENSES				
4410 · CIGARETTE LICENSES	1,800.00	2,200.00	(400.00)	81.8%
4420 · DOG LICENSES	25,107.54	35,000.00	(9,892.46)	71.7%
4430 · LIQUOR LICENSES	27,994.84	28,000.00	(5.16)	100.0%
4440 · OPERATOR LICENSES	13,907.00	10,000.00	3,907.00	139.1%
4450 · SODA LICENSES	275.00	320.00	(45.00)	85.9%
Total 4400 · LICENSES	69,084.38	75,520.00	(6,435.62)	91.5%
4500 · OTHER FEES/PERMITS				
4510 · BUS./OCCUPATION LICENSES	200.00	250.00	(50.00)	80.0%
4520 · CABLE TV FEES	316,327.46	355,000.00	(38,672.54)	89.1%
4550 · MINING FEES	2,225.00	3,000.00	(775.00)	74.2%
4555 · NEIGHBORHOOD PLANNING SURCHAR...	34,206.85	10,000.00	24,206.85	342.1%
4560 · OTHER PERMIT FEES	640.00	75.00	565.00	853.3%
Total 4500 · OTHER FEES/PERMITS	353,599.31	368,325.00	(14,725.69)	96.0%
4600 · HEALTH/SAFETY SERVICES				
4610 · AMBULANCE FEES	1,137,477.36	517,921.00	619,556.36	219.6%
4650 · MEDICARE WRITE-OFFS	(596,934.94)			
4695 · FIRE DEPT SERVICES	39,909.00	39,000.00	909.00	102.3%
Total 4600 · HEALTH/SAFETY SERVICES	580,451.42	556,921.00	23,530.42	104.2%
4700 · MUNICIPAL ORDINANCES				
4710 · COURT PENALTIES & FEES	416,882.78	350,000.00	66,882.78	119.1%
4740 · WEED CONTROL PENALTIES	10,520.00	10,000.00	520.00	105.2%
Total 4700 · MUNICIPAL ORDINANCES	427,402.78	360,000.00	67,402.78	118.7%
4800 · OTHER SERVICES				
4810 · COPY SERVICE FEE	320.76	200.00	120.76	160.4%
4820 · HOTEL/MOTEL ROOM FEES	4,276.23	3,500.00	776.23	122.2%
4840 · SPECIAL ASSESSMENT LETTERS	29,700.00	16,000.00	13,700.00	185.6%
Total 4800 · OTHER SERVICES	34,296.99	19,700.00	14,596.99	174.1%
4900 · PROPERTY RELATED SERVICES				
4906 · CELL TOWER RENT	12,271.14	12,250.00	21.14	100.2%
4908 · VILLAGE PROPERTY RENT	3,959.35	1,000.00	2,959.35	395.9%

VILLAGE OF CALEDONIA
REVENUES - BUDGET VS. ACTUAL
 January through December 2017

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Total 4900 · PROPERTY RELATED SERVICES	16,230.49	13,250.00	2,980.49	122.5%
4930 · OPERATING DEPARTMENT REVENUES				
4932 · FINANCE DEPARTMENT REVENUES	31,034.00	32,500.00	(1,466.00)	95.5%
4934 · GENERAL ADMINISTRATIVE REVENUES	0.00	0.00	0.00	0.0%
4936 · ENGINEERING DEPARTMENT REVENUES	43,967.01	10,000.00	33,967.01	439.7%
4938 · HIGHWAY DEPARTMENT REVENUES	122,592.50	118,763.00	3,829.50	103.2%
Total 4930 · OPERATING DEPARTMENT REVEN...	197,593.51	161,263.00	36,330.51	122.5%
4960 · OTHER REVENUES				
4962 · INVESTMENT INTEREST	43,827.47	10,000.00	33,827.47	438.3%
4964 · OTHER INTEREST INCOME	542.34			
4966 · OTHER REVENUES	12,490.17	3,000.00	9,490.17	416.3%
4968 · POLICE AUCTION	26.65	100.00	(73.35)	26.7%
4970 · REFUSE & RECYCLE INTEREST	4,500.00	4,500.00	0.00	100.0%
4978 · CLEAN UP BONDS	39,000.00	28,000.00	11,000.00	139.3%
Total 4960 · OTHER REVENUES	100,386.63	45,600.00	54,786.63	220.1%
Total Income	13,811,573.90	13,463,735.00	347,838.90	102.6%
Gross Profit	13,811,573.90	13,463,735.00	347,838.90	102.6%
Expense	0.00			
Net Income	13,811,573.90	13,463,735.00	347,838.90	102.6%

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	TOTAL			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5000 · PERSONNEL DIRECT				
5010 · SALARIES	6,650,303.52	6,786,305.00	(136,001.48)	98.0%
5020 · OVERTIME	453,125.07	304,400.00	148,725.07	148.9%
5030 · PART-TIME WAGES	74,469.27	78,066.00	(3,596.73)	95.4%
5050 · MEDICAL DIRECTOR	4,323.45	10,000.00	(5,676.55)	43.2%
5070 · SOCIAL SECURITY	528,182.09	551,800.00	(23,617.91)	95.7%
5080 · HEALTH INSURANCE	1,608,610.89	1,518,474.00	90,136.89	105.9%
5090 · LIFE INSURANCE	14,405.24	12,993.00	1,412.24	110.9%
5100 · DENTAL INSURANCE	35,458.09	35,056.00	402.09	101.1%
5110 · RETIREMENT	857,983.16	840,376.00	17,607.16	102.1%
Total 5000 · PERSONNEL DIRECT	10,226,860.78	10,137,470.00	89,390.78	100.9%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	20,121.12	20,650.00	(528.88)	97.4%
5520 · FIREFIGHTER TRAINING	19,357.87	18,500.00	857.87	104.6%
5540 · UNIFORMS/CLOTHING	50,029.93	44,075.00	5,954.93	113.5%
5550 · TEMPORARY HELP	133.39	500.00	(366.61)	26.7%
5570 · PERSONNEL MEDICAL EXAMS	10,233.36	6,800.00	3,433.36	150.5%
5580 · LONGEVITY	25,850.00	25,900.00	(50.00)	99.8%
5590 · WORKER'S COMPENSATION	324,151.00	370,000.00	(45,849.00)	87.6%
Total 5500 · PERSONNEL INDIRECT	449,876.67	486,425.00	(36,548.33)	92.5%
6000 · AUTO & TRUCK				
6005 · AUTO REPAIRS	38,220.72	38,500.00	(279.28)	99.3%
6010 · BATTERIES	998.09	2,000.00	(1,001.91)	49.9%
6015 · DIESEL FUEL	47,776.44	71,500.00	(23,723.56)	66.8%
6020 · GAS & OIL	91,944.65	108,000.00	(16,055.35)	85.1%
6025 · MILEAGE	204.66	1,000.00	(795.34)	20.5%
6030 · PLOW BLADES	6,084.24	8,000.00	(1,915.76)	76.1%
6040 · TIRE REPAIRS/PURCHASES	26,875.99	30,000.00	(3,124.01)	89.6%
6045 · TRACTOR REPAIRS	7,178.67	8,000.00	(821.33)	89.7%
6050 · TRUCK REPAIRS	34,318.77	51,300.00	(16,981.23)	66.9%
6055 · WELDING RODS & GAS	747.88	2,000.00	(1,252.12)	37.4%
Total 6000 · AUTO & TRUCK	254,350.11	320,300.00	(65,949.89)	79.4%
6100 · BUILDING MAINTENANCE				
6110 · BUILDING MAINTENANCE	83,807.19	38,000.00	45,807.19	220.5%
6120 · JANITORIAL SUPPLIES	7,305.70	7,000.00	305.70	104.4%
6125 · JANITORIAL SERVICES	21,392.00	26,000.00	(4,608.00)	82.3%
6130 · UTILITIES	118,861.86	121,750.00	(2,888.14)	97.6%
6140 · CLEANING/MAINT. SERVICES	3,710.65	2,100.00	1,610.65	176.7%
Total 6100 · BUILDING MAINTENANCE	235,077.40	194,850.00	40,227.40	120.6%
6200 · CRIMINAL				
6210 · CRIME PREVENTION	920.17	1,000.00	(79.83)	92.0%
6220 · CRIMINAL INFORMATION	3,122.00	4,000.00	(878.00)	78.1%
6230 · FIREARMS & AMUNITION	6,624.77	7,000.00	(375.23)	94.6%
6240 · ID SUPPLIES	1,357.19	1,000.00	357.19	135.7%
6250 · INVESTIGATION SUPPORT	2,858.23	3,600.00	(741.77)	79.4%
6260 · PRISONERS BOARD	720.00	4,000.00	(3,280.00)	18.0%
6270 · RANGE COSTS & SUPPLIES	1,238.44	2,000.00	(761.56)	61.9%
Total 6200 · CRIMINAL	16,840.80	22,600.00	(5,759.20)	74.5%
6300 · EDUCATION				
6302 · EDUCATION & TRAINING	13,390.44	17,000.00	(3,609.56)	78.8%
Total 6300 · EDUCATION	13,390.44	17,000.00	(3,609.56)	78.8%
6315 · EQUIPMENT				
6330 · EQUIPMENT RENTAL	0.00	500.00	(500.00)	0.0%
6340 · EQUIPMENT REPAIR	49,259.74	52,850.00	(3,590.26)	93.2%
6360 · TURN OUT GEAR	9,164.79	7,000.00	2,164.79	130.9%

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	TOTAL			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
6370 · RADIO SYSTEM	10,881.92	13,500.00	(2,618.08)	80.6%
6380 · SMALL EQUIPMENT	13,445.40	16,250.00	(2,804.60)	82.7%
Total 6315 · EQUIPMENT	82,751.85	90,100.00	(7,348.15)	91.8%
6400 · OFFICE				
6405 · BANK CHARGES	6,177.30	10,000.00	(3,822.70)	61.8%
6410 · COMPUTER/SUPPLIES	154,294.13	86,300.00	67,994.13	178.8%
6415 · NOTIFICATION	7,796.26	7,500.00	296.26	104.0%
6420 · OFFICE EQUIPMENT/SERVICES	49,899.46	43,000.00	6,899.46	116.0%
6425 · OFFICE SUPPLIES	27,864.63	21,694.00	6,170.63	128.4%
6430 · PHOTO SUPPLIES/PROCESSING	(1,454.33)	500.00	(1,954.33)	(290.9)%
6435 · POSTAGE	21,386.00	17,375.00	4,011.00	123.1%
6440 · PRINTING/FORMS	13,333.26	13,350.00	(16.74)	99.9%
6445 · RECORDS	3,010.00	3,000.00	10.00	100.3%
6450 · TELEPHONE	43,796.86	35,000.00	8,796.86	125.1%
Total 6400 · OFFICE	326,103.57	237,719.00	88,384.57	137.2%
6500 · OTHER				
6513 · RACINE CO. ECON. DEV. CORP.	0.00	1,200.00	(1,200.00)	0.0%
6520 · DUES & PUBLICATIONS	10,568.52	5,590.00	4,978.52	189.1%
6530 · MEDICAL SUPPLIES	28,040.23	24,200.00	3,840.23	115.9%
6532 · BRIDGE INSPECTIONS	275.00	4,000.00	(3,725.00)	6.9%
6535 · MISCELLANEOUS	15,471.44	17,425.00	(1,953.56)	88.8%
6545 · OUTSIDE SERVICES	7,155.17	9,100.00	(1,944.83)	78.6%
6550 · PERMIT STICKERS	1,678.68	1,000.00	678.68	167.9%
6555 · STREET LIGHTS	144,561.42	148,500.00	(3,938.58)	97.3%
Total 6500 · OTHER	207,750.46	211,015.00	(3,264.54)	98.5%
6600 · OTHER/DEBT SERVICE				
6610 · ANIMAL PROTECTION & CONTROL	28,381.20	28,381.00	0.20	100.0%
6664 · REVENUE SHARING - RACINE	391,525.00	391,525.00	0.00	100.0%
6670 · TRANSIT SYSTEM	31,450.00	30,400.00	1,050.00	103.5%
6675 · RACINE COUNTY FAIR	2,500.00	2,500.00	0.00	100.0%
6680 · WEED CONTROL	8,648.55	9,000.00	(351.45)	96.1%
Total 6600 · OTHER/DEBT SERVICE	462,504.75	461,806.00	698.75	100.2%
6700 · PROFESSIONAL				
6715 · ANNUAL AUDIT	16,175.00	17,500.00	(1,325.00)	92.4%
6720 · ATTORNEY	107,855.40	75,000.00	32,855.40	143.8%
6724 · ZONING SERVICES - RACINE COU...	0.00	10,000.00	(10,000.00)	0.0%
6725 · BOARD OF REVIEW COURT RPT	35.00	1,500.00	(1,465.00)	2.3%
6730 · OPEB STUDY	6,300.00	6,000.00	300.00	105.0%
6732 · JOINT DISPATCH	484,292.00	484,300.00	(8.00)	100.0%
6735 · MUNI ORDIN PROSECUTION	55,574.10	45,000.00	10,574.10	123.5%
6736 · COMM DEVELOPMENT AUTHORITY	5,000.00	5,000.00	0.00	100.0%
6737 · OUTSIDE CONSULTANT - ASSESS...	97,093.37	79,600.00	17,493.37	122.0%
6738 · REVALUATION	0.00	0.00	0.00	0.0%
6740 · POLICE & FIRE COMM. TESTING	498.50	1,800.00	(1,301.50)	27.7%
6745 · PROPERTY & LIABILITY INSURAN...	181,932.17	200,000.00	(18,067.83)	91.0%
6750 · SPEC. LEGAL - EMPLOYMENT	37,283.70	6,250.00	31,033.70	596.5%
6760 · VILLAGE PLANNING	6,507.17	0.00	6,507.17	100.0%
6765 · OUTSIDE ENGINEERING	13,302.75	0.00	13,302.75	100.0%
Total 6700 · PROFESSIONAL	1,011,849.16	931,950.00	79,899.16	108.6%
7000 · ROAD MAINTENANCE				
7005 · ASPHALT SEALING	11,255.11	12,000.00	(744.89)	93.8%
7010 · DIRT	4,217.50	5,500.00	(1,282.50)	76.7%
7015 · PATCHING	6,025.30	12,000.00	(5,974.70)	50.2%
7025 · CULVERTS	8,954.50	9,000.00	(45.50)	99.5%
7030 · GRAVEL	15,552.91	12,000.00	3,552.91	129.6%
7035 · SIGN SHOP	10,481.82	14,000.00	(3,518.18)	74.9%
7040 · ROAD STRIPPING	26,836.55	31,000.00	(4,163.45)	86.6%

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Accrual Basis

VILLAGE OF CALEDONIA EXPENDITURES - BUDGET VS. ACTUAL

January through December 2017

	TOTAL			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
7045 · SALT & CALCIUM CHLORIDE	145,408.54	250,000.00	(104,591.46)	58.2%
7050 · SAND	0.00	1,000.00	(1,000.00)	0.0%
7055 · SEED/MATTING/FERTILIZER	3,065.14	3,500.00	(434.86)	87.6%
7060 · STUMP REMOVAL	1,400.36	2,500.00	(1,099.64)	56.0%
Total 7000 · ROAD MAINTENANCE	233,197.73	352,500.00	(119,302.27)	66.2%
Total Expense	13,520,553.72	13,463,735.00	56,818.72	100.4%
Net Income	(13,520,553.72)	(13,463,735.00)	(56,818.72)	100.4%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	ACCOUNTING			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
5000 · PERSONNEL DIRECT				
5010 · SALARIES	137,728.58	132,130.00	5,598.58	104.2%
5030 · PART-TIME WAGES	27,151.86	26,266.00	885.86	103.4%
5070 · SOCIAL SECURITY	11,877.80	12,117.00	(239.20)	98.0%
5080 · HEALTH INSURANCE	39,901.20	38,905.00	996.20	102.6%
5090 · LIFE INSURANCE	602.83	462.00	140.83	130.5%
5100 · DENTAL INSURANCE	1,011.84	1,012.00	(0.16)	100.0%
5110 · RETIREMENT	11,226.80	10,775.00	451.80	104.2%
Total 5000 · PERSONNEL DIRECT	229,500.91	221,667.00	7,833.91	103.5%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	820.00	2,400.00	(1,580.00)	34.2%
Total 5500 · PERSONNEL INDIRE...	820.00	2,400.00	(1,580.00)	34.2%
6000 · AUTO & TRUCK				
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%
6400 · OFFICE				
6405 · BANK CHARGES	6,177.30	10,000.00	(3,822.70)	61.8%
6425 · OFFICE SUPPLIES	339.10	1,500.00	(1,160.90)	22.6%
6440 · PRINTING/FORMS	0.00	150.00	(150.00)	0.0%
Total 6400 · OFFICE	6,516.40	11,650.00	(5,133.60)	55.9%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	807.28	540.00	267.28	149.5%
6535 · MISCELLANEOUS	0.00	100.00	(100.00)	0.0%
Total 6500 · OTHER	807.28	640.00	167.28	126.1%
Total Expense	237,644.59	236,457.00	1,187.59	100.5%
Net Income	(237,644.59)	(236,457.00)	(1,187.59)	100.5%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	ADMINISTRATION			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
5000 · PERSONNEL DIRECT				
5010 · SALARIES	157,951.19	179,368.00	(21,416.81)	88.1%
5070 · SOCIAL SECURITY	10,606.21	13,725.00	(3,118.79)	77.3%
5080 · HEALTH INSURANCE	10,224.16	19,455.00	(9,230.84)	52.6%
5090 · LIFE INSURANCE	58.95	180.00	(121.05)	32.8%
5100 · DENTAL INSURANCE	619.48	1,012.00	(392.52)	61.2%
5110 · RETIREMENT	4,156.94	5,495.00	(1,338.06)	75.6%
Total 5000 · PERSONNEL DIRECT	183,616.93	219,235.00	(35,618.07)	83.8%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	1,012.12	500.00	512.12	202.4%
5570 · PERSONNEL MEDICAL EXA...	471.25			
Total 5500 · PERSONNEL INDIRECT	1,483.37	500.00	983.37	296.7%
6000 · AUTO & TRUCK				
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%
6400 · OFFICE				
6425 · OFFICE SUPPLIES	17,355.96	5,000.00	12,355.96	347.1%
6435 · POSTAGE	21,250.64	17,000.00	4,250.64	125.0%
6440 · PRINTING/FORMS	4,716.78	3,000.00	1,716.78	157.2%
Total 6400 · OFFICE	43,323.38	25,000.00	18,323.38	173.3%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	5,653.64	2,000.00	3,653.64	282.7%
6535 · MISCELLANEOUS	2,050.43	500.00	1,550.43	410.1%
Total 6500 · OTHER	7,704.07	2,500.00	5,204.07	308.2%
Total Expense	236,127.75	247,335.00	(11,207.25)	95.5%
Net Income	(236,127.75)	(247,335.00)	11,207.25	95.5%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	ASSESSOR			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
6400 · OFFICE				
6410 · COMPUTER/SUPPLIES	0.00	1,300.00	(1,300.00)	0.0%
6425 · OFFICE SUPPLIES	13.14	300.00	(286.86)	4.4%
Total 6400 · OFFICE	13.14	1,600.00	(1,586.86)	0.8%
6500 · OTHER				
6535 · MISCELLANEOUS	0.00	75.00	(75.00)	0.0%
6545 · OUTSIDE SERVICES	2,741.92	2,600.00	141.92	105.5%
Total 6500 · OTHER	2,741.92	2,675.00	66.92	102.5%
6700 · PROFESSIONAL				
6737 · OUTSIDE CONSULTANT - ASSESS...	97,093.37	79,600.00	17,493.37	122.0%
6738 · REVALUATION	0.00			
Total 6700 · PROFESSIONAL	97,093.37	79,600.00	17,493.37	122.0%
Total Expense	99,848.43	83,875.00	15,973.43	119.0%
Net Income	(99,848.43)	(83,875.00)	(15,973.43)	119.0%

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	BUILDING			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5000 · PERSONNEL DIRECT				
5010 · SALARIES	160,173.96	160,655.00	(481.04)	99.7%
5030 · PART-TIME WAGES	16,000.00	16,000.00	0.00	100.0%
5070 · SOCIAL SECURITY	12,715.97	13,500.00	(784.03)	94.2%
5080 · HEALTH INSURANCE	47,582.40	46,395.00	1,187.40	102.6%
5090 · LIFE INSURANCE	787.48	680.00	107.48	115.8%
5100 · DENTAL INSURANCE	1,264.80	1,265.00	(0.20)	100.0%
5110 · RETIREMENT	10,907.66	10,925.00	(17.34)	99.8%
Total 5000 · PERSONNEL DIRECT	249,432.27	249,420.00	12.27	100.0%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	850.00	700.00	150.00	121.4%
5540 · UNIFORMS/CLOTHING	550.00	550.00	0.00	100.0%
5550 · TEMPORARY HELP	133.39	500.00	(366.61)	26.7%
Total 5500 · PERSONNEL INDIRE...	1,533.39	1,750.00	(216.61)	87.6%
6000 · AUTO & TRUCK				
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%
6400 · OFFICE				
6425 · OFFICE SUPPLIES	1,569.36	700.00	869.36	224.2%
6435 · POSTAGE	0.00	75.00	(75.00)	0.0%
Total 6400 · OFFICE	1,569.36	775.00	794.36	202.5%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	810.60	200.00	610.60	405.3%
6535 · MISCELLANEOUS	41.38	100.00	(58.62)	41.4%
6550 · PERMIT STICKERS	1,678.68	1,000.00	678.68	167.9%
Total 6500 · OTHER	2,530.66	1,300.00	1,230.66	194.7%
Total Expense	255,065.68	253,345.00	1,720.68	100.7%
Net Income	(255,065.68)	(253,345.00)	(1,720.68)	100.7%

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Accrual Basis

VILLAGE OF CALEDONIA EXPENDITURES - BUDGET VS. ACTUAL

January through December 2017

	ELECTIONS				TOTAL
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget	Jan - Dec 17
Expense					
5000 · PERSONNEL DIRECT					
5010 · SALARIES	0.00				0.00
5030 · PART-TIME WAGES	15,930.20	10,000.00	5,930.20	159.3%	15,930.20
Total 5000 · PERSONNEL DIRE...	15,930.20	10,000.00	5,930.20	159.3%	15,930.20
6000 · AUTO & TRUCK					
6025 · MILEAGE	204.66	400.00	(195.34)	51.2%	204.66
Total 6000 · AUTO & TRUCK	204.66	400.00	(195.34)	51.2%	204.66
6300 · EDUCATION					
6302 · EDUCATION & TRAINI...	0.00	1,000.00	(1,000.00)	0.0%	0.00
Total 6300 · EDUCATION	0.00	1,000.00	(1,000.00)	0.0%	0.00
6315 · EQUIPMENT					
6340 · EQUIPMENT REPAIR	2,690.00	2,600.00	90.00	103.5%	2,690.00
6380 · SMALL EQUIPMENT	113.98	1,800.00	(1,686.02)	6.3%	113.98
Total 6315 · EQUIPMENT	2,803.98	4,400.00	(1,596.02)	63.7%	2,803.98
6400 · OFFICE					
6415 · NOTIFICATION	1,015.68	1,000.00	15.68	101.6%	1,015.68
6425 · OFFICE SUPPLIES	0.00	500.00	(500.00)	0.0%	0.00
6440 · PRINTING/FORMS	7,402.75	7,000.00	402.75	105.8%	7,402.75
Total 6400 · OFFICE	8,418.43	8,500.00	(81.57)	99.0%	8,418.43
6500 · OTHER					
6535 · MISCELLANEOUS	300.00	1,000.00	(700.00)	30.0%	300.00
Total 6500 · OTHER	300.00	1,000.00	(700.00)	30.0%	300.00
Total Expense	27,657.27	25,300.00	2,357.27	109.3%	27,657.27
Net Income	(27,657.27)	(25,300.00)	(2,357.27)	109.3%	(27,657.27)

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	ENGINEERING			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5000 · PERSONNEL DIRECT				
5010 · SALARIES	172,667.40	174,201.00	(1,533.60)	99.1%
5020 · OVERTIME	1,599.63	1,000.00	599.63	160.0%
5070 · SOCIAL SECURITY	12,461.09	13,403.00	(941.91)	93.0%
5080 · HEALTH INSURANCE	42,994.32	41,920.00	1,074.32	102.6%
5090 · LIFE INSURANCE	536.64	365.00	171.64	147.0%
5100 · DENTAL INSURANCE	1,264.80	1,266.00	(1.20)	99.9%
5110 · RETIREMENT	11,865.73	11,915.00	(49.27)	99.6%
Total 5000 · PERSONNEL DIRECT	243,389.61	244,070.00	(680.39)	99.7%
5500 · PERSONNEL INDIRECT				
5540 · UNIFORMS/CLOTHING	550.00	550.00	0.00	100.0%
Total 5500 · PERSONNEL INDIRE...	550.00	550.00	0.00	100.0%
6000 · AUTO & TRUCK				
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%
6300 · EDUCATION				
6302 · EDUCATION & TRAINING	184.92	1,500.00	(1,315.08)	12.3%
Total 6300 · EDUCATION	184.92	1,500.00	(1,315.08)	12.3%
6315 · EQUIPMENT				
6340 · EQUIPMENT REPAIR	0.00	100.00	(100.00)	0.0%
Total 6315 · EQUIPMENT	0.00	100.00	(100.00)	0.0%
6400 · OFFICE				
6425 · OFFICE SUPPLIES	1,573.19	1,250.00	323.19	125.9%
Total 6400 · OFFICE	1,573.19	1,250.00	323.19	125.9%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	0.00	200.00	(200.00)	0.0%
6532 · BRIDGE INSPECTIONS	275.00	4,000.00	(3,725.00)	6.9%
6535 · MISCELLANEOUS	53.39	100.00	(46.61)	53.4%
Total 6500 · OTHER	328.39	4,300.00	(3,971.61)	7.6%
Total Expense	246,026.11	251,870.00	(5,843.89)	97.7%
Net Income	(246,026.11)	(251,870.00)	5,843.89	97.7%

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

FIRE DEPT.

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
5000 · PERSONNEL DIRECT				
5010 · SALARIES	2,536,318.84	2,638,389.00	(102,070.16)	96.1%
5020 · OVERTIME	270,515.70	114,400.00	156,115.70	236.5%
5050 · MEDICAL DIRECTOR	4,323.45	10,000.00	(5,676.55)	43.2%
5070 · SOCIAL SECURITY	207,965.20	213,016.00	(5,050.80)	97.6%
5080 · HEALTH INSURANCE	614,612.75	548,719.00	65,893.75	112.0%
5090 · LIFE INSURANCE	4,711.77	4,274.00	437.77	110.2%
5100 · DENTAL INSURANCE	11,647.44	11,534.00	113.44	101.0%
5110 · RETIREMENT	399,715.84	381,564.00	18,151.84	104.8%
Total 5000 · PERSONNEL DIRECT	4,049,810.99	3,921,896.00	127,914.99	103.3%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	13,050.00	12,350.00	700.00	105.7%
5520 · FIREFIGHTER TRAINING	19,357.87	18,500.00	857.87	104.6%
5540 · UNIFORMS/CLOTHING	11,373.39	10,575.00	798.39	107.5%
5570 · PERSONNEL MEDICAL EXA...	4,312.54	2,000.00	2,312.54	215.6%
5580 · LONGEVITY	18,000.00	18,050.00	(50.00)	99.7%
Total 5500 · PERSONNEL INDIRECT	66,093.80	61,475.00	4,618.80	107.5%
6000 · AUTO & TRUCK				
6005 · AUTO REPAIRS	1,250.92	1,500.00	(249.08)	83.4%
6010 · BATTERIES	998.09	1,000.00	(1.91)	99.8%
6015 · DIESEL FUEL	14,499.79	21,500.00	(7,000.21)	67.4%
6020 · GAS & OIL	4,054.01	8,000.00	(3,945.99)	50.7%
6040 · TIRE REPAIRS/PURCHASES	2,963.16	3,000.00	(36.84)	98.8%
6050 · TRUCK REPAIRS	16,966.34	16,300.00	666.34	104.1%
Total 6000 · AUTO & TRUCK	40,732.31	51,300.00	(10,567.69)	79.4%
6100 · BUILDING MAINTENANCE				
6110 · BUILDING MAINTENANCE	14,467.28	11,000.00	3,467.28	131.5%
6120 · JANITORIAL SUPPLIES	2,884.84	4,000.00	(1,115.16)	72.1%
6130 · UTILITIES	47,564.83	51,000.00	(3,435.17)	93.3%
Total 6100 · BUILDING MAINTENANCE	64,916.95	66,000.00	(1,083.05)	98.4%
6315 · EQUIPMENT				
6340 · EQUIPMENT REPAIR	28,089.98	11,750.00	16,339.98	239.1%
6360 · TURN OUT GEAR	9,164.79	7,000.00	2,164.79	130.9%
6370 · RADIO SYSTEM	6,605.92	5,000.00	1,605.92	132.1%
6380 · SMALL EQUIPMENT	9,241.19	10,000.00	(758.81)	92.4%
Total 6315 · EQUIPMENT	53,101.88	33,750.00	19,351.88	157.3%
6400 · OFFICE				
6425 · OFFICE SUPPLIES	1,259.91	2,100.00	(840.09)	60.0%
6435 · POSTAGE	135.36	300.00	(164.64)	45.1%
6440 · PRINTING/FORMS	224.38	1,500.00	(1,275.62)	15.0%
Total 6400 · OFFICE	1,619.65	3,900.00	(2,280.35)	41.5%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	2,397.00	1,250.00	1,147.00	191.8%
6530 · MEDICAL SUPPLIES	28,040.23	24,200.00	3,840.23	115.9%
6535 · MISCELLANEOUS	484.92	400.00	84.92	121.2%
Total 6500 · OTHER	30,922.15	25,850.00	5,072.15	119.6%
Total Expense	4,307,197.73	4,164,171.00	143,026.73	103.4%
Net Income	(4,307,197.73)	(4,164,171.00)	(143,026.73)	103.4%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	HIGHWAY DEPT.			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5000 · PERSONNEL DIRECT				
5010 · SALARIES	951,243.76	968,130.00	(16,886.24)	98.3%
5020 · OVERTIME	30,674.23	40,000.00	(9,325.77)	76.7%
5030 · PART-TIME WAGES	1,986.98	5,400.00	(3,413.02)	36.8%
5070 · SOCIAL SECURITY	71,526.05	77,535.00	(6,008.95)	92.3%
5080 · HEALTH INSURANCE	259,987.57	223,335.00	36,652.57	116.4%
5090 · LIFE INSURANCE	3,376.48	2,940.00	436.48	114.8%
5100 · DENTAL INSURANCE	6,038.31	5,605.00	433.31	107.7%
5110 · RETIREMENT	64,603.85	68,555.00	(3,951.15)	94.2%
Total 5000 · PERSONNEL DIRECT	1,389,437.23	1,391,500.00	(2,062.77)	99.9%
5500 · PERSONNEL INDIRECT				
5540 · UNIFORMS/CLOTHING	12,154.09	6,400.00	5,754.09	189.9%
5570 · PERSONNEL MEDICAL EXA...	511.00	800.00	(289.00)	63.9%
Total 5500 · PERSONNEL INDIRECT	12,665.09	7,200.00	5,465.09	175.9%
6000 · AUTO & TRUCK				
6015 · DIESEL FUEL	33,276.65	50,000.00	(16,723.35)	66.6%
6020 · GAS & OIL	21,434.41	25,000.00	(3,565.59)	85.7%
6030 · PLOW BLADES	6,084.24	8,000.00	(1,915.76)	76.1%
6040 · TIRE REPAIRS/PURCHASES	16,157.85	18,000.00	(1,842.15)	89.8%
6045 · TRACTOR REPAIRS	7,178.67	8,000.00	(821.33)	89.7%
6050 · TRUCK REPAIRS	17,352.43	35,000.00	(17,647.57)	49.6%
6055 · WELDING RODS & GAS	747.88	2,000.00	(1,252.12)	37.4%
Total 6000 · AUTO & TRUCK	102,232.13	146,000.00	(43,767.87)	70.0%
6300 · EDUCATION				
6302 · EDUCATION & TRAINING	0.00	500.00	(500.00)	0.0%
Total 6300 · EDUCATION	0.00	500.00	(500.00)	0.0%
6315 · EQUIPMENT				
6330 · EQUIPMENT RENTAL	0.00	500.00	(500.00)	0.0%
6340 · EQUIPMENT REPAIR	17,313.79	35,000.00	(17,686.21)	49.5%
6370 · RADIO SYSTEM	887.00	1,000.00	(113.00)	88.7%
6380 · SMALL EQUIPMENT	1,385.84	1,750.00	(364.16)	79.2%
Total 6315 · EQUIPMENT	19,586.63	38,250.00	(18,663.37)	51.2%
6500 · OTHER				
6532 · BRIDGE INSPECTIONS	0.00	0.00	0.00	0.0%
6535 · MISCELLANEOUS	11,621.85	12,000.00	(378.15)	96.8%
Total 6500 · OTHER	11,621.85	12,000.00	(378.15)	96.8%
7000 · ROAD MAINTENANCE				
7005 · ASPHALT SEALING	11,255.11	12,000.00	(744.89)	93.8%
7010 · DIRT	4,217.50	5,500.00	(1,282.50)	76.7%
7015 · PATCHING	6,025.30	12,000.00	(5,974.70)	50.2%
7025 · CULVERTS	8,954.50	9,000.00	(45.50)	99.5%
7030 · GRAVEL	15,552.91	12,000.00	3,552.91	129.6%
7035 · SIGN SHOP	10,481.82	14,000.00	(3,518.18)	74.9%
7040 · ROAD STRIPPING	26,836.55	31,000.00	(4,163.45)	86.6%
7045 · SALT & CALCIUM CHLORIDE	145,408.54	250,000.00	(104,591.46)	58.2%
7050 · SAND	0.00	1,000.00	(1,000.00)	0.0%
7055 · SEED/MATTING/FERTILIZER	3,065.14	3,500.00	(434.86)	87.6%
7060 · STUMP REMOVAL	1,400.36	2,500.00	(1,099.64)	56.0%
Total 7000 · ROAD MAINTENANCE	233,197.73	352,500.00	(119,302.27)	66.2%
Total Expense	1,768,740.66	1,947,950.00	(179,209.34)	90.8%
Net Income	(1,768,740.66)	(1,947,950.00)	179,209.34	90.8%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	MAINT. & UTILITIES			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
6000 · AUTO & TRUCK				
6005 · AUTO REPAIRS	1,155.11	7,000.00	(5,844.89)	16.5%
6020 · GAS & OIL	4,132.72	5,000.00	(867.28)	82.7%
Total 6000 · AUTO & TRUCK	5,287.83	12,000.00	(6,712.17)	44.1%
6100 · BUILDING MAINTENANCE				
6110 · BUILDING MAINTENANCE	69,339.91	27,000.00	42,339.91	256.8%
6120 · JANITORIAL SUPPLIES	4,420.86	3,000.00	1,420.86	147.4%
6125 · JANITORIAL SERVICES	21,392.00	26,000.00	(4,608.00)	82.3%
6130 · UTILITIES	57,125.22	52,000.00	5,125.22	109.9%
6140 · CLEANING/MAINT. SERVI...	3,710.65	2,100.00	1,610.65	176.7%
Total 6100 · BUILDING MAINTENAN...	155,988.64	110,100.00	45,888.64	141.7%
6315 · EQUIPMENT				
6380 · SMALL EQUIPMENT	342.98	200.00	142.98	171.5%
Total 6315 · EQUIPMENT	342.98	200.00	142.98	171.5%
6400 · OFFICE				
6450 · TELEPHONE	43,796.86	35,000.00	8,796.86	125.1%
Total 6400 · OFFICE	43,796.86	35,000.00	8,796.86	125.1%
6500 · OTHER				
6535 · MISCELLANEOUS	418.77	150.00	268.77	279.2%
Total 6500 · OTHER	418.77	150.00	268.77	279.2%
Total Expense	205,835.08	157,450.00	48,385.08	130.7%
Net Income	(205,835.08)	(157,450.00)	(48,385.08)	130.7%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	MUNI COURT			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
5000 · PERSONNEL DIRECT				
5010 · SALARIES	30,820.13	15,000.00	15,820.13	205.5%
5030 · PART-TIME WAGES	13,400.23	20,400.00	(6,999.77)	65.7%
5070 · SOCIAL SECURITY	3,297.30	2,708.00	589.30	121.8%
5080 · HEALTH INSURANCE	3,334.10			
5090 · LIFE INSURANCE	12.08			
5110 · RETIREMENT	1,990.60	1,390.00	600.60	143.2%
Total 5000 · PERSONNEL DIRECT	52,854.44	39,498.00	13,356.44	133.8%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	864.00	650.00	214.00	132.9%
Total 5500 · PERSONNEL INDIRE...	864.00	650.00	214.00	132.9%
6300 · EDUCATION				
6302 · EDUCATION & TRAINING	435.14			
Total 6300 · EDUCATION	435.14			
6400 · OFFICE				
6425 · OFFICE SUPPLIES	4,142.67	7,844.00	(3,701.33)	52.8%
6440 · PRINTING/FORMS	989.35	1,700.00	(710.65)	58.2%
Total 6400 · OFFICE	5,132.02	9,544.00	(4,411.98)	53.8%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	40.00			
Total 6500 · OTHER	40.00			
Total Expense	59,325.60	49,692.00	9,633.60	119.4%
Net Income	(59,325.60)	(49,692.00)	(9,633.60)	119.4%

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VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	OTHER & DEBT SERVICE			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
6500 · OTHER				
6555 · STREET LIGHTS	144,561.42	148,500.00	(3,938.58)	97.3%
Total 6500 · OTHER	144,561.42	148,500.00	(3,938.58)	97.3%
6600 · OTHER/DEBT SERVICE				
6610 · ANIMAL PROTECTION & CONT...	28,381.20	28,381.00	0.20	100.0%
6664 · REVENUE SHARING - RACINE	391,525.00	391,525.00	0.00	100.0%
6670 · TRANSIT SYSTEM	31,450.00	30,400.00	1,050.00	103.5%
6675 · RACINE COUNTY FAIR	2,500.00	2,500.00	0.00	100.0%
6680 · WEED CONTROL	8,648.55	9,000.00	(351.45)	96.1%
Total 6600 · OTHER/DEBT SERVICE	462,504.75	461,806.00	698.75	100.2%
Total Expense	607,066.17	610,306.00	(3,239.83)	99.5%
Net Income	(607,066.17)	(610,306.00)	3,239.83	99.5%

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	POLICE DEPT.			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5000 · PERSONNEL DIRECT				
5010 · SALARIES	2,204,991.39	2,207,012.00	(2,020.61)	99.9%
5020 · OVERTIME	148,644.62	140,000.00	8,644.62	106.2%
5070 · SOCIAL SECURITY	176,662.05	181,970.00	(5,307.95)	97.1%
5080 · HEALTH INSURANCE	526,094.74	542,600.00	(16,505.26)	97.0%
5090 · LIFE INSURANCE	3,615.36	3,215.00	400.36	112.5%
5100 · DENTAL INSURANCE	12,580.86	11,665.00	915.86	107.9%
5110 · RETIREMENT	336,538.85	329,165.00	7,373.85	102.2%
Total 5000 · PERSONNEL DIRECT	3,409,127.87	3,415,627.00	(6,499.13)	99.8%
5500 · PERSONNEL INDIRECT				
5510 · EDUCATION BENEFITS	3,525.00	4,050.00	(525.00)	87.0%
5540 · UNIFORMS/CLOTHING	25,402.45	26,000.00	(597.55)	97.7%
5570 · PERSONNEL MEDICAL EXAMS	4,938.57	4,000.00	938.57	123.5%
5580 · LONGEVITY	7,850.00	7,850.00	0.00	100.0%
Total 5500 · PERSONNEL INDIRECT	41,716.02	41,900.00	(183.98)	99.6%
6000 · AUTO & TRUCK				
6005 · AUTO REPAIRS	35,814.69	30,000.00	5,814.69	119.4%
6010 · BATTERIES	0.00	1,000.00	(1,000.00)	0.0%
6020 · GAS & OIL	62,323.51	70,000.00	(7,676.49)	89.0%
6040 · TIRE REPAIRS/PURCHASES	7,754.98	9,000.00	(1,245.02)	86.2%
Total 6000 · AUTO & TRUCK	105,893.18	110,000.00	(4,106.82)	96.3%
6100 · BUILDING MAINTENANCE				
6130 · UTILITIES	14,171.81	18,750.00	(4,578.19)	75.6%
Total 6100 · BUILDING MAINTENANCE	14,171.81	18,750.00	(4,578.19)	75.6%
6200 · CRIMINAL				
6210 · CRIME PREVENTION	920.17	1,000.00	(79.83)	92.0%
6220 · CRIMINAL INFORMATION	3,122.00	4,000.00	(878.00)	78.1%
6230 · FIREARMS & AMUNITION	6,624.77	7,000.00	(375.23)	94.6%
6240 · ID SUPPLIES	1,357.19	1,000.00	357.19	135.7%
6250 · INVESTIGATION SUPPORT	2,858.23	3,600.00	(741.77)	79.4%
6260 · PRISONERS BOARD	720.00	4,000.00	(3,280.00)	18.0%
6270 · RANGE COSTS & SUPPLIES	1,238.44	2,000.00	(761.56)	61.9%
Total 6200 · CRIMINAL	16,840.80	22,600.00	(5,759.20)	74.5%
6300 · EDUCATION				
6302 · EDUCATION & TRAINING	12,665.38	13,000.00	(334.62)	97.4%
Total 6300 · EDUCATION	12,665.38	13,000.00	(334.62)	97.4%
6315 · EQUIPMENT				
6340 · EQUIPMENT REPAIR	1,165.97	2,400.00	(1,234.03)	48.6%
6370 · RADIO SYSTEM	3,389.00	7,500.00	(4,111.00)	45.2%
6380 · SMALL EQUIPMENT	1,971.53	2,500.00	(528.47)	78.9%
Total 6315 · EQUIPMENT	6,526.50	12,400.00	(5,873.50)	52.6%
6400 · OFFICE				
6420 · OFFICE EQUIPMENT/SERVIC...	23,848.41	25,000.00	(1,151.59)	95.4%
6425 · OFFICE SUPPLIES	1,611.30	2,500.00	(888.70)	64.5%
6430 · PHOTO SUPPLIES/PROCESSI...	(1,454.33)	500.00	(1,954.33)	(290.9)%
Total 6400 · OFFICE	24,005.38	28,000.00	(3,994.62)	85.7%
6500 · OTHER				
6520 · DUES & PUBLICATIONS	775.00	800.00	(25.00)	96.9%
6545 · OUTSIDE SERVICES	4,413.25	6,500.00	(2,086.75)	67.9%
Total 6500 · OTHER	5,188.25	7,300.00	(2,111.75)	71.1%

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Accrual Basis

VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
January through December 2017

	POLICE DEPT.			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Total Expense	3,636,135.19	3,669,577.00	(33,441.81)	99.1%
Net Income	<u>(3,636,135.19)</u>	<u>(3,669,577.00)</u>	<u>33,441.81</u>	<u>99.1%</u>

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VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

	POLICE SUPPORT				TOTAL
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget	Jan - Dec 17
Expense					
5000 · PERSONNEL DIRECT					
5010 · SALARIES	120,033.06	124,675.00	(4,641.94)	96.3%	120,033.06
5020 · OVERTIME	1,690.89	9,000.00	(7,309.11)	18.8%	1,690.89
5070 · SOCIAL SECURITY	7,844.80	9,540.00	(1,695.20)	82.2%	7,844.80
5080 · HEALTH INSURANCE	34,020.73	34,530.00	(509.27)	98.5%	34,020.73
5090 · LIFE INSURANCE	309.77	455.00	(145.23)	68.1%	309.77
5100 · DENTAL INSURANCE	661.62	1,182.00	(520.38)	56.0%	661.62
5110 · RETIREMENT	5,978.73	9,090.00	(3,111.27)	65.8%	5,978.73
Total 5000 · PERSONNEL DIRE...	170,539.60	188,472.00	(17,932.40)	90.5%	170,539.60
6700 · PROFESSIONAL					
6732 · JOINT DISPATCH	484,292.00	484,300.00	(8.00)	100.0%	484,292.00
Total 6700 · PROFESSIONAL	484,292.00	484,300.00	(8.00)	100.0%	484,292.00
Total Expense	654,831.60	672,772.00	(17,940.40)	97.3%	654,831.60
Net Income	(654,831.60)	(672,772.00)	17,940.40	97.3%	(654,831.60)

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VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	PROFESSIONAL			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
5500 · PERSONNEL INDIRECT				
5590 · WORKER'S COMPENSATION	324,151.00	370,000.00	(45,849.00)	87.6%
Total 5500 · PERSONNEL INDIRECT	324,151.00	370,000.00	(45,849.00)	87.6%
6315 · EQUIPMENT				
6340 · EQUIPMENT REPAIR	0.00	1,000.00	(1,000.00)	0.0%
Total 6315 · EQUIPMENT	0.00	1,000.00	(1,000.00)	0.0%
6400 · OFFICE				
6410 · COMPUTER/SUPPLIES	154,294.13	85,000.00	69,294.13	181.5%
6420 · OFFICE EQUIPMENT/SERVICES	26,051.05	18,000.00	8,051.05	144.7%
Total 6400 · OFFICE	180,345.18	103,000.00	77,345.18	175.1%
6700 · PROFESSIONAL				
6715 · ANNUAL AUDIT	16,175.00	17,500.00	(1,325.00)	92.4%
6720 · ATTORNEY	107,855.40	75,000.00	32,855.40	143.8%
6724 · ZONING SERVICES - RACINE COU...	0.00	10,000.00	(10,000.00)	0.0%
6725 · BOARD OF REVIEW COURT RPT	35.00	1,500.00	(1,465.00)	2.3%
6730 · OPEB STUDY	6,300.00	6,000.00	300.00	105.0%
6735 · MUNI ORDIN PROSECUTION	55,574.10	45,000.00	10,574.10	123.5%
6736 · COMM DEVELOPMENT AUTHORITY	5,000.00	5,000.00	0.00	100.0%
6740 · POLICE & FIRE COMM. TESTING	498.50	1,800.00	(1,301.50)	27.7%
6745 · PROPERTY & LIABILITY INSURAN...	181,932.17	200,000.00	(18,067.83)	91.0%
6750 · SPEC. LEGAL - EMPLOYMENT	37,283.70	6,250.00	31,033.70	596.5%
6760 · VILLAGE PLANNING	6,507.17			
6765 · OUTSIDE ENGINEERING	13,302.75			
Total 6700 · PROFESSIONAL	430,463.79	368,050.00	62,413.79	117.0%
Total Expense	934,959.97	842,050.00	92,909.97	111.0%
Net Income	(934,959.97)	(842,050.00)	(92,909.97)	111.0%

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**VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
January through December 2017**

	VILLAGE BOARD			
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Expense				
5000 · PERSONNEL DIRECT				
5010 · SALARIES	50,025.31	50,600.00	(574.69)	98.9%
5070 · SOCIAL SECURITY	3,815.94	3,871.00	(55.06)	98.6%
5090 · LIFE INSURANCE	57.48	100.00	(42.52)	57.5%
5110 · RETIREMENT	2,258.17	2,244.00	14.17	100.6%
Total 5000 · PERSONNEL DIRECT	56,156.90	56,815.00	(658.10)	98.8%
6000 · AUTO & TRUCK				
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%
6500 · OTHER				
6513 · RACINE CO. ECON. DEV. CO...	0.00	1,200.00	(1,200.00)	0.0%
6520 · DUES & PUBLICATIONS	0.00	300.00	(300.00)	0.0%
6535 · MISCELLANEOUS	500.70	3,000.00	(2,499.30)	16.7%
Total 6500 · OTHER	500.70	4,500.00	(3,999.30)	11.1%
Total Expense	56,657.60	61,415.00	(4,757.40)	92.3%
Net Income	(56,657.60)	(61,415.00)	4,757.40	92.3%

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VILLAGE OF CALEDONIA
EXPENDITURES - BUDGET VS. ACTUAL
 January through December 2017

Expense	VILLAGE CLERK				TOTAL
	Jan - Dec 17	Budget	\$ Over Budget	% of Budget	Jan - Dec 17
5000 · PERSONNEL DIRECT					
5010 · SALARIES	128,349.90	136,145.00	(7,795.10)	94.3%	128,349.90
5030 · PART-TIME WAGES	0.00	0.00	0.00	0.0%	0.00
5070 · SOCIAL SECURITY	9,409.68	10,415.00	(1,005.32)	90.3%	9,409.68
5080 · HEALTH INSURANCE	29,858.92	22,615.00	7,243.92	132.0%	29,858.92
5090 · LIFE INSURANCE	336.40	322.00	14.40	104.5%	336.40
5100 · DENTAL INSURANCE	368.94	515.00	(146.06)	71.6%	368.94
5110 · RETIREMENT	8,739.99	9,258.00	(518.01)	94.4%	8,739.99
Total 5000 · PERSONNEL DIRE...	177,063.83	179,270.00	(2,206.17)	98.8%	177,063.83
6000 · AUTO & TRUCK					
6025 · MILEAGE	0.00	100.00	(100.00)	0.0%	0.00
Total 6000 · AUTO & TRUCK	0.00	100.00	(100.00)	0.0%	0.00
6300 · EDUCATION					
6302 · EDUCATION & TRAINI...	105.00	1,000.00	(895.00)	10.5%	105.00
Total 6300 · EDUCATION	105.00	1,000.00	(895.00)	10.5%	105.00
6315 · EQUIPMENT					
6380 · SMALL EQUIPMENT	389.88				389.88
Total 6315 · EQUIPMENT	389.88				389.88
6400 · OFFICE					
6415 · NOTIFICATION	6,780.58	6,500.00	280.58	104.3%	6,780.58
6445 · RECORDS	3,010.00	3,000.00	10.00	100.3%	3,010.00
Total 6400 · OFFICE	9,790.58	9,500.00	290.58	103.1%	9,790.58
6500 · OTHER					
6520 · DUES & PUBLICATIONS	85.00	300.00	(215.00)	28.3%	85.00
Total 6500 · OTHER	85.00	300.00	(215.00)	28.3%	85.00
Total Expense	187,434.29	190,170.00	(2,735.71)	98.6%	187,434.29
Net Income	(187,434.29)	(190,170.00)	2,735.71	98.6%	(187,434.29)