

RESOLUTION 2020-112

RESOLUTION APPROVING AND AUTHORIZING THE ADOPTION OF THE 2021 BUDGET FOR THE VILLAGE OF CALEDONIA, AUTHORIZING, FEES, CAPITAL PROJECTS, AND SETTING VARIOUS TAX LEVIES

WHEREAS, there is a need to adopt a budget for the year 2021, authorize fees and capital projects and set annual tax levies; and

WHEREAS, the Village Administrator's Proposed Budget dated September 21, 2020 was presented to the Village Board for consideration; and

WHEREAS, the Proposed Budget was amended and as revised and dated October 14, 2020 was approved by the Village Board on October 14, 2020; and

WHEREAS, the Proposed Budget summary was published in the official newspaper for the Village of Caledonia on November 1, 2020; and

WHEREAS, a public hearing on the proposed budget was held by the Village Board on November 16, 2020.

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

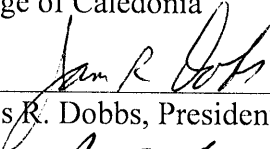
1. That the amendments to the Proposed Budget dated November 16, 2020, as set forth in Exhibit A which is attached hereto and incorporated herein are authorized and approved.
2. That, as amended, the Proposed Budget dated October 19, 2020, as set forth in Exhibit B, which is attached hereto and incorporated herein, which includes:
 - a. the General Fund
 - b. the Debt Service Fund
 - c. the Capital Projects Fund
 - d. the TID #1 Fund
 - e. the TID #3 Fund
 - f. the TID #4 Fund
 - g. the TID #5 Fund
 - h. the 4 Mile Fund
 - i. the Memorial Park Fund,
 - j. the Fire Service Fund
 - k. the Parks Enterprise Fund
 - l. the Joint Park Fund
 - m. the Fire Service/Ambulance Fund
 - n. the Fire Safer Grant Fund
 - o. the Municipal Court Fund
 - p. the Refuse Fund
 - q. the Recycling Fund,

and is hereby approved and adopted as the Village of Caledonia's 2021 Budget, and that the proposed budgets contained therein for the Caledonia Storm Sewer Utility District, the Caledonia Utility District, and the Joint Health Department are specifically approved. A copy of the 2021 Budget shall be on file with the Village Clerk.

3. That the capital projects that are budgeted for in 2021 are set forth in Exhibit B and said capital projects are hereby approved and authorized.
4. That, notwithstanding the estimated fee set forth in Exhibit B, the "refuse fee" for 2020 shall be set at \$106.00 per parcel and the "recycling fee" for 2020 shall be set at \$63.00 per parcel and shall be collected on the December 2021 tax bill.
5. That the amount of \$15,010,597, be levied and assessed upon the taxable property of the Village of Caledonia in 2020 for the 2021 budget year and that this levy shall be allocated among the General Fund, the Debt Service Fund, the Capital Projects Fund, the Joint Health Fund, the Joint Parks Fund, the Memorial Park Fund, and the Park Enterprise Fund as set forth in Exhibit B.
6. That special assessment revenue from the 3 Mile Project, the Maple Park Subdivision Project and the Woodland Pines Subdivision Project shall be deposited in the special assessment account in the Debt Service Fund Budget.
7. That the following amounts be levied and assessed in 2020 for the 2021 budget year upon the taxable property within the appropriate taxing district as follows:
 - a. \$97,563 upon the taxable property within the Caledonia Water Utility District.
 - b. \$555,855 upon the taxable property within the Caledonia Sewer Utility District.

16th Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this day of November, 2020.

Village of Caledonia

By 
James R. Dobbs, President

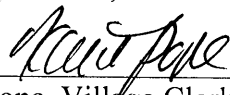
Attest 
Karie Pope, Village Clerk

EXHIBIT A

1. Revise the following accounts:
 - a. Reduce by \$10,000 acct # 100.42.65030 – Capital Projects – Engineering Equipment
 - b. Reduce by \$75,000 acct #100.90.60100 – General Liability Insurance
 - c. Add \$74,000 acct #100.90.65100 - Contingency

**VILLAGE
OF
CALEDONIA**

2021 ADOPTED BUDGET

11/16/20

TABLE OF CONTENTS

TAX LEVY	
TAX LEVY ALLOCATION / LIMITATION	1
GENERAL FUND.....	
GENERAL FUND BUDGET SUMMARY	2
REVENUES.....	3
VILLAGE BOARD	5
VILLAGE CLERK.....	7
VILLAGE CLERK - ELECTIONS	9
ADMINISTRATION	11
FINANCE / TREASURER.....	13
POLICE	15
POLICE SUPPORT	18
FIRE	20
BUILDING.....	23
HIGHWAY.....	25
ENGINEERING	27
MAINTENANCE & UTILITIES.....	29
COMMUNITY DEVELOPMENT	31
PROFESSIONAL.....	33
DEBT SERVICE FUND	
DEBT SERVICE.....	34
CAPITAL PROJECT FUNDS.....	
CAPITAL PROJECTS	35
TID #1	39
TID #3	40
TID #4	41
TID #5	42

4 MILE GRADE SEPARATION	43
SPECIAL REVENUE FUNDS	
CENTRAL RACINE COUNTY HEALTH DEPARTMENT	44
MEMORIAL PARK	46
PARKS ENTERPRISE FUND	47
CALEDONIA/MT. PLEASANT JOINT PARK.....	49
FIRE/AMBULANCE SERVICE FUND	52
FIRE SAFER GRANT	53
MUNICIPAL COURT.....	54
REFUSE	55
RECYCLING	56
UTILITIES.....	
WATER UTILITY DISTRICT	57
SEWER UTILITY DISTRICT	61
STORMWATER UTILITY DISTRICT	65

Village of Caledonia Tax Levy Allocation

	2015	2016	2017	2018	2019	2020	2021
GENERAL FUND	9,171,422	9,410,827	9,549,365	9,702,016	9,587,215	9,876,048	10,447,886
DEBT SERVICE	1,406,737	1,416,000	1,577,458	1,677,274	2,044,764	2,425,432	2,400,425
CAPITAL PROJECTS FUND	1,037,050	1,160,640	1,259,335	1,162,742	1,223,789	1,289,100	1,627,742
FIRE SAFER GRANT	0	0	0	0	0	147,393	125,934
JOINT HEALTH	173,662	175,357	175,416	176,915	181,223	186,345	193,354
JOINT PARKS	58,659	58,659	58,659	70,000	70,000	70,000	102,631
CEMETERY	8,000	10,000	10,000	12,500	12,500	11,000	6,000
PARK ENTERPRISE	50,000	63,000	63,000	70,800	75,800	66,300	117,625
SUB - TOTAL	11,905,530	12,294,483	12,693,233	12,872,247	13,195,291	14,071,618	15,021,597
SEWER	562,436	556,995	555,088	556,157	557,809	559,359	555,855
WATER	820,273	643,346	346,503	341,420	345,794	354,475	97,563
TOTAL	13,288,239	13,494,824	13,594,824	13,769,824	14,098,894	14,985,452	15,675,015
LEVY INCREASE	\$ -	\$ 206,585	\$ 100,000	\$ 175,000	\$ 329,070	\$ 886,558	\$ 689,563

Village of Caledonia General Fund Budget Summary

	Actual 12/31/2019	Budget 12/31/2019	Budget 1/31/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021
Revenues	14,528,536	14,885,531	15,067,783	13,217,234	14,833,714	15,357,041
Village Board	56,525	59,171	58,762	40,772	56,209	58,762
Village Clerk	213,892	205,149	226,413	164,446	230,413	232,728
Elections	29,013	38,050	98,400	54,540	98,400	39,500
Administration	328,404	253,582	377,763	271,189	327,763	357,489
Finance	169,066	256,196	212,403	117,004	168,360	164,462
Police	3,845,333	3,893,706	4,092,472	2,684,339	3,972,232	4,382,198
Police Support	635,448	672,604	627,513	467,590	627,513	592,891
Fire	4,903,973	4,765,985	4,556,296	3,509,643	4,556,296	4,725,067
Building	274,577	235,845	247,007	196,882	247,007	267,468
Highway	1,946,971	1,988,258	2,019,875	1,466,766	2,019,875	2,078,421
Public Works	289,024	258,647	282,529	239,593	282,529	185,589
Facilities	191,224	203,650	199,650	147,698	263,800	248,000
Comm. Development	87,272	108,955	148,763	84,569	148,763	169,163
Professional	1,780,804	1,841,068	1,937,938	1,691,536	1,813,743	1,855,303
	14,751,528	14,780,866	15,085,784	11,136,566	14,812,903	15,357,041

-

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2019	1/1/2019	1/1/2020	9/30/2020	12/31/2020	2021	Amt	%
100-00-41110	Property Taxes	9,587,215	9,587,215	9,876,048	9,876,048	9,876,048	10,447,886	571,838	6%
100-00-41210	Room Taxes	6,959	3,500	5,000	10,936	13,000	7,000	2,000	40%
100-00-42010	Special Assessments	-	-	28,000	247	28,000	28,000	-	0%
100-00-43410	State Shared Revenue	654,342	650,000	879,572	322,586	879,572	890,566	10,994	1%
100-00-43411	State Personal Property Aid	44,076	44,076	37,825	37,825	37,825	35,500	(2,325)	-6%
100-00-43412	State Computer Aid	6,438	6,300	6,300	-	-	6,400	100	2%
100-00-43420	Fire Dues	103,091	95,600	95,600	104,312	104,312	100,000	4,400	5%
100-00-43510	State Grant-General Gov	6,171	-	54,800	18,364	18,364	7,000	(47,800)	-87%
100-00-43518	Motor Fuel Tax Refund	-	-	-	798	1,600	800	800	0%
100-00-43521	State Reimbursement-PD	4,960	54,800	-	16,513	17,000	-	-	0%
100-00-43531	General Transp Aids	1,372,691	1,372,691	1,572,823	1,179,617	1,572,823	1,487,740	(85,083)	-5%
100-00-43610	Payment Muni Services	287,602	287,602	-	-	-	-	-	0%
100-00-44100	Liquor/Tavern License	27,088	28,000	28,000	33,167	34,000	33,098	5,098	18%
100-00-44110	Business License-Other	100	250	250	-	-	-	(250)	-100%
100-00-44120	Operator License	13,180	11,000	11,000	10,895	11,000	8,500	(2,500)	-23%
100-00-44160	Tobacco License	1,700	-	2,200	-	-	-	(2,200)	-100%
100-00-44170	Soda Licenses	245	320	320	220	220	250	(70)	-22%
100-00-44200	Animal Licenses	24,519	35,000	35,000	7,966	25,000	25,000	(10,000)	-29%
100-00-44210	License-Other	1,634	8,000	-	680	700	-	-	0%
100-00-44300	Building Permits	135,445	222,872	222,872	129,222	150,000	150,000	(72,872)	-33%
100-00-44310	Engineering Permits/Fees	83,215	80,000	80,000	52,726	60,000	84,000	4,000	5%
100-00-44311	Asphalt Permits	1,050	-	-	5,085	-	1,050	1,050	0%
100-00-44320	Culvert Fees	5,500	-	3,000	200	5,500	5,500	2,500	83%
100-00-44330	Permits-Other	466	1,000	3,750	1,175	2,000	1,000	(2,750)	-73%
100-00-44340	Construction Permits	20,700	-	-	-	-	-	-	0%
100-00-44350	Electrical Permits	42,012	42,000	42,000	24,046	28,000	42,000	-	0%
100-00-44360	Erosion Control Fees	14,197	21,000	21,000	11,869	15,000	15,000	(6,000)	-29%
100-00-44370	Heating Permits	36,531	40,000	40,000	22,886	37,000	37,000	(3,000)	-8%

Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2019	Budget 1/1/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-00-44380	Plumbing Permits	50,398	60,000	62,500	34,957	51,000	51,000	(11,500)	-18%
100-00-44390	Fence Permits	4,580	6,000	6,000	6,350	6,000	6,000	-	0%
100-00-44400	Zoning Permits	53,940	100,000	75,000	58,092	60,000	60,000	(15,000)	-20%
100-00-44410	Sign Permits	660	-	-	2,820	-	1,000	1,000	0%
100-00-44500	Neighborhood Planning Surcharg	24,026	50,000	50,000	20,714	25,000	25,000	(25,000)	-50%
100-00-44900	Cable Franchise	338,316	332,000	332,000	149,234	300,000	340,000	8,000	2%
100-00-45110	Muni Court Fines	474,970	533,000	393,932	266,863	330,000	330,000	(63,932)	-16%
100-00-46100	Licensing Fees	774	-	-	567	1,000	1,000	1,000	0%
100-00-46110	Atty/Court Costs	3,000	-	-	-	-	-	-	0%
100-00-46120	Miscellaneous Fees	273	-	8,100	16,251	-	5,000	(3,100)	-38%
100-00-46140	Property Rentals	16,048	15,750	15,750	7,236	15,750	15,750	-	0%
100-00-46150	Special Event Fees	-	-	-	780	1,000	-	-	0%
100-00-46160	Tax Search Fee	26,775	28,000	-	23,885	28,000	28,000	28,000	0%
100-00-46210	Charges-PD	2,773	200	-	8,045	4,000	4,000	4,000	0%
100-00-46220	Fire Inspection Fees	40,224	39,000	39,000	-	40,000	40,000	1,000	3%
100-00-46230	Ambulance/EMS Fees	1,227,867	634,255	657,300	1,161,356	685,000	767,001	109,701	17%
100-00-46231	Medicare Write-offs	(598,217)	-	-	(526,767)	-	-	-	0%
100-00-46291	Charges-Other PS	-	-	200	3,521	-	-	(200)	-100%
100-00-46440	Weed and Nuisance Control	2,505	10,000	10,000	4,220	2,500	2,500	(7,500)	-75%
100-00-47491	Village Department Services	177,371	199,000	262,141	31,865	199,000	199,000	(63,141)	-24%
100-00-48100	Interest Income	74,368	77,000	90,000	71,940	50,000	50,000	(40,000)	-44%
100-00-48110	Other Interest	3,687	-	4,500	-	4,500	4,500	-	0%
100-00-48120	Unrealized Gain/Loss on Invest	2,074	-	-	-	-	-	-	0%
100-00-48400	Insurance Recoveries	46,368	-	-	-	100,000	-	-	0%
100-00-48900	Miscellaneous Revenue	74,626	10,100	16,000	7,922	14,000	14,000	(2,000)	-13%
100-00-49240	Transfer From Cap Projects	-	200,000	-	-	-	-	-	0%
Total Income:		14,528,536	14,885,531	15,067,783	13,217,234	14,833,714	15,357,041	289,258	1.9%

VILLAGE BOARD

The Village Board consists of seven (7) elected trustees. The trustees are elected at large and serve two year terms. Approximately half of the trustees are up for election each year. The budget covers the cost of compensation for the trustees, the payment to the Racine County Economic Development Corporation (RCEDC) and various miscellaneous expenses.

Village of Caledonia

Village Board

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2019	12/31/2019	1/1/2020	9/30/2020	12/31/2020	2021	Amt	%
100-10-50100	Salaries	50,823	50,600	50,600	36,560	50,600	50,600	-	0%
100-10-50170	FICA	3,888	3,871	3,871	2,797	3,871	3,871	-	0%
100-10-50190	WRS	846	1,300	891	644	891	891	-	0%
100-10-51320	Memberships/Dues	-	300	300	747	747	300	-	0%
100-10-51330	Mileage	-	100	100	-	-	100	-	0%
Total Salaries & Fringes:		55,557	56,171	55,762	40,748	56,109	55,762	-	0%
100-10-64010	Notifications/Publications	-	-	-	-	-	-	-	-
100-10-64190	Miscellaneous Expenses	968	3,000	3,000	24	100	3,000	-	0%
Total Operating Expenditures:		968	3,000	3,000	24	100	3,000	-	0%
Total Expense:		56,525	59,171	58,762	40,772	56,209	58,762	-	0%

VILLAGE CLERK

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

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

Village of Caledonia

Village Clerk

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-11-50100	Salaries	148,772	144,563	155,167	111,747	155,167	157,267	2,100	1%
100-11-50110	Part Time Salaries	684	4,000	4,000	3,796	4,000	4,000	-	0%
100-11-50130	Overtime	666	-	-	2,285	4,000	1,000	1,000	0%
100-11-50170	FICA	17,985	20,842	12,176	8,606	12,176	12,418	242	2%
100-11-50190	WRS	2,735	-	9,888	7,672	9,888	10,957	1,069	11%
100-11-50220	Health Care	31,509	24,140	31,594	23,705	31,594	33,820	2,226	7%
100-11-50240	Life Insurance	255	337	343	245	343	586	243	71%
100-11-50250	Dental Insurance	872	567	545	661	545	980	435	80%
100-11-51300	Education/Training/Conferences	-	1,000	1,000	-	1,000	1,000	-	0%
100-11-51320	Memberships/Dues	65	100	100	85	100	100	-	0%
100-11-51330	Mileage	-	100	100	72	100	100	-	0%
100-11-51350	Advertising	604	-	-	-	-	-	-	0%
Total Salaries & Fringes:		204,148	195,649	214,913	158,875	218,913	222,228	7,315	3%
								-	
100-11-61000	Professional Services	-	-	3,000	1,477	3,000	3,000	-	0%
100-11-64010	Notifications/Publications	4,423	6,500	6,500	1,435	6,500	5,500	(1,000)	-15%
100-11-64030	Office Supplies	3,249	3,000	500	2,660	500	500	-	0%
100-11-64040	Postage & Shipping	2,072	-	1,500	-	1,500	1,500	-	0%
Total Operating Expenditures:		9,744	9,500	11,500	5,571	11,500	10,500	(1,000)	-9%
Total Expense:		213,892	205,149	226,413	164,446	230,413	232,728	6,315	

VILLAGE CLERK - ELECTION

The Clerk's office is responsible for administering and overseeing the integrity of Elections. The budget consists of poll workers' wages, training, supplies, equipment, voting machine maintenance, ballot printing and maintaining election records. In 2020 the Village will have two (2) scheduled Elections:

- February 16th – Spring Primary (if necessary)
- April 6th – Spring Election

This budget includes an overdue (9 years) and well-deserved wage increase (\$8.50/hr. to \$10.00) for our essential and valued poll workers. It is an ongoing challenge to maintain and train people to conduct elections. Election laws are constantly changing and more and more responsibility falls on poll workers. I am pleased to say that we are blessed with people who care and do a wonderful job for the citizens of Caledonia.

This CIP also includes a proposal for Electronic Poll Books (Badger Book). The Badger Book replaces the paper poll books with a monitor and printer. It will promote great efficiency in the time it takes to check in voters, voter registration, update information, and eliminates the need for paper voter numbers by automatically assigning and printing off numbers. It also will assist in preventing issues that may be caused by human error. The Badger Book compiles all the Election Day information via a transmitter into the election software thus reducing the monies paid for reconciliation services provided by Racine County.

Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-12-50100	Salaries	270	-	-	-	-	-	-	-
100-12-50110	Part Time Salaries	11,554	17,000	65,000	25,034	65,000	13,500	(51,500)	-79%
100-12-50170	FICA	-	-	-	-	-	-	-	0%
100-12-50180	Unemployment	-	-	-	13	-	-	-	0%
100-12-50190	WRS	0	-	-	-	-	-	-	0%
100-12-51300	Education/Training/Conferences	-	1,000	-	-	-	1,000	1,000	0%
100-12-51330	Mileage	65	500	500	-	500	500	-	0%
Total Salaries & Fringes:		11,889	18,500	65,500	25,047	65,500	15,000	(50,500)	-77%
									0%
100-12-62100	Contracted Services	-	-	-	8,100	-	5,400	5,400	0%
100-12-62300	Equipment Rental & Maintenance	5,621	5,700	5,700	6,929	5,700	7,000	1,300	23%
100-12-64010	Notifications/Publications	3,261	1,050	5,700	6,420	5,700	3,500	(2,200)	-39%
100-12-64030	Office Supplies	356	500	1,000	2,919	1,000	4,000	3,000	300%
100-12-64040	Postage & Shipping	-	-	-	-	-	2,000	2,000	0%
100-12-64060	Copying & Printing	8,202	10,000	18,000	4,553	18,000	2,600	(15,400)	-86%
100-12-64070	Work Supplies	(316)	500	500	573	500	-	(500)	-100%
100-12-64110	Small Equipment	-	1,800	2,000	-	2,000	-	(2,000)	-100%
Total Operating Expenditures:		17,125	19,550	32,900	29,493	32,900	24,500	(8,400)	-26%
									-
Total Expense:		29,013	38,050	98,400	54,540	98,400	39,500	(15,040)	-15%

ADMINISTRATION

The Administration budget includes the cost of the Village Administrator, the Assistant Administrator/Human Resources Director, the HR Assistant and the Capital Finance Officer.

The Village Administrator is responsible for the supervision of the overall operation of the Village and carries out the directive of the Village Board. The Administrator is responsible for preparing the initial annual budget and presenting it to the Village Board for review and approval. The current Administrator is set to retire in June of 2020.

The Assistant Village Administrator/Human Resources Director serves as the assistant to the Administrator and performs such duties as are assigned to her/him by the Village Administrator and acts as the Administrator during the Administrator's absence. This position is also responsible for implementing and overseeing the Village's Human Resources policies and practices including employee selection, labor relations, compensation, workers' compensation, fringe benefit programs, employee health and safety, personnel management, equal employment/affirmative action, and employee record keeping.

The HR Assistant working under the direction of the Human Resources Director and in tandem with the Finance Department is responsible for a Bi-Weekly Payroll for 160+ Employees, 27-Day Payroll for Fire Department, Federal/FICA Withholding, Deferred Compensation Administration, WRS Administration, Union Dues Administration, Child Support Administration, Short and Long Term Disability Administration, Unemployment Administration, Health/Dental/Vision/Life Insurance, AD&D Insurance, Vacation Time Tracking, Quarterly 941 Reporting, W2/1099 Reporting.

The Capital Finance Officer provides guidance to the Village Board, the Utility District and the Village Administrator relative to debt, TIDs, and financial policies.

Village of Caledonia Administration

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-13-50100	Salaries	238,866	173,515	278,230	187,024	278,230	289,382	11,152	4%
100-13-50110	Part Time Salaries	70	-	-	13,006	-	-	-	0%
100-13-50130	Overtime	1,940	-	-	234	-	-	-	0%
100-13-50170	FICA	17,869	13,274	21,285	15,007	21,285	22,138	853	4%
100-13-50190	WRS	8,259	10,760	8,961	6,601	8,961	13,660	4,699	52%
100-13-50220	Health Care	27,250	15,914	28,779	21,274	28,779	43,539	14,760	51%
100-13-50240	Life Insurance	89	165	149	151	149	499	350	235%
100-13-50250	Dental Insurance	1,174	854	1,259	923	1,259	1,368	109	9%
100-13-51100	Personnel Medical Exams	248	-	-	50	-	-	-	0%
100-13-51300	Education/Training/Conferences	1,801	1,500	1,500	96	1,500	1,500	-	0%
100-13-51320	Memberships/Dues	3,627	3,000	3,000	515	3,000	3,000	-	0%
100-13-51330	Mileage	85	100	100	85	100	100	-	0%
	Salary & Fringe allocation other funds	-	-	-	-	(50,000)	(50,697)	(50,697)	0%
	Total Salaries & Fringes:	301,278	219,082	343,263	244,963	293,263	324,489	(18,774)	-5%
100-13-64010	Notifications/Publications	5	-	-	550	-	-	-	0%
100-13-64030	Office Supplies	6,447	6,000	6,000	5,519	6,000	6,500	500	8%
100-13-64040	Postage & Shipping	19,405	25,000	25,000	19,509	25,000	25,000	-	0%
100-13-64060	Copying & Printing	394	3,000	3,000	417	3,000	1,000	(2,000)	-67%
100-13-64070	Work Supplies	875	500	500	230	500	500	-	0%
	Total Operating Expenditures:	27,126	34,500	34,500	26,226	34,500	33,000	(1,500)	-4%
	Total Expense:	328,404	253,582	377,763	271,189	327,763	357,489	(20,274)	(0.05)

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

FINANCE/TREASURER

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

This office is staffed by the Finance Director, the Financial Technician and the Accounting Clerk.

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

Village of Caledonia Finance

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-14-50100	Salaries	111,277	156,990	143,318	74,828	115,000	171,509	28,191	20%
100-14-50110	Part Time Salaries	8,067	-	1,700	15,284	20,000	-	(1,700)	-100%
100-14-50130	Overtime	755	-	-	-	-	-	-	0%
100-14-50170	FICA	8,691	12,042	10,964	6,748	10,328	13,120	2,156	20%
100-14-50190	WRS	3,557	10,311	9,559	5,048	8,843	11,577	2,018	21%
100-14-50220	Health Care	12,917	58,850	30,495	5,707	2,200	9,524	(20,971)	-69%
100-14-50230	Retiree Health Care	-	-	-	-	8,882	10,776	10,776	0%
100-14-50240	Life Insurance	65	557	240	122	350	672	432	180%
100-14-50250	Dental Insurance	0	1,596	1,077	-	198	198	(879)	-82%
100-14-51300	Education/Training/Conferences	2,662	2,400	2,400	130	130	1,500	(900)	0%
100-14-51320	Memberships/Dues	5,491	1,600	1,600	250	250	500	(1,100)	-69%
100-14-51330	Mileage	94	100	-	-	-	-	-	0%
	Salary & Fringe allocation other funds*	-	-	-	-	(11,420)	(68,814)	(68,814)	0%
	Total Salaries & Fringes:	153,577	244,446	201,353	108,117	154,760	150,562	(50,791)	-25%
100-14-61310	Banking/Financial Charges	10,868	10,000	7,000	6,454	10,000	10,000	3,000	43%
100-14-64030	Office Supplies	696	1,500	800	250	500	800	-	0%
100-14-64060	Copying & Printing	-	150	150	-	-	-	(150)	-100%
100-14-64070	Work Supplies	3,925	100	3,100	2,183	3,100	3,100	-	0%
	Total Operating Expenditures:	15,489	11,750	11,050	8,887	13,600	13,900	2,850	26%
	Total Expense:	169,066	256,196	212,403	117,004	168,360	164,462	(47,941)	-23%

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

CALEDONIA POLICE DEPARTMENT

The Village of Caledonia Police Department provides 24 hour, 7 days a week law enforcement service to the community. The department consists of 35 sworn police officers consisting of a Chief, Deputy Chief, (3) Lieutenants, (5) Sergeants, (3) Detectives, (1) K9 Handler w/K9 partner, and (21) patrol officers. (The Department also consists of (2) civilian employees, who are included in the Police Support Services budget. Dispatch services are provided by the Racine County Communications Center.)

Patrol operations are separated into (3) shifts, each led by a Lieutenant with supervision on each shift supplemented by patrol sergeants. K9 Officer and his K9 partner Louie are also assigned to patrol duties. Louie is trained in drug detection, searching and other patrol activities.

The Detective Bureau is led by a Lieutenant who also oversees the dayshift patrol. The Detective Bureau consists of (3) general assignment detectives, with (2) being assigned to the dayshift and (1) being assigned to the evening shift.

Our agency size compared to our population, call volume and large geographical area is a constraint. It is imperative that all our officers are trained in many different areas to meet the complex needs of modern policing. Ongoing and specialized training may include, but is not limited to, Emergency Vehicle Operations, Defensive and Arrest Tactics, Firearms, Evidence Collection, Active Shooter Response, Disaster Preparedness, Accident Investigation, Drug Recognition, Homicide and Sexual Assault Investigations, Crises intervention, De-escalation, Uncovering Implicit Bias, etc. Education and training are extremely important to ensure our officers adapt to the challenges and changing needs in our society while meeting, or exceeding, our community's expectations.

For 2021 we will continue to improve our community outreach and engagement. Our Facebook page has become a great asset to our department and allows us to share information and engage with a vast audience on a regular basis. We will continue to utilize social media as a positive tool to interact with our community. In 2021, our goal is to hold more formalized in-person community events to ensure we are actively engaging the residents of Caledonia in a positive and productive manner, listening to their concerns and working with them to provide the very best law enforcement services.

Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-30-50100	Salaries	2,406,924	2,448,902	2,599,332	1,776,806	2,499,332	2,755,924	156,592	6%
100-30-50130	Overtime	93,483	140,000	145,000	42,193	145,000	145,000	-	0%
100-30-50140	Longevity	6,900	8,650	8,650	6,318	8,650	6,150	(2,500)	-29%
100-30-50170	FICA	192,066	200,110	196,213	137,309	188,563	223,443	27,230	14%
100-30-50190	WRS	320,108	324,135	349,403	228,651	336,813	367,732	18,329	5%
100-30-50220	Health Care	546,692	524,520	526,472	335,684	526,472	525,340	(1,132)	0%
100-30-50230	Retiree Health Care	-	-	-	-	-	84,242	84,242	0%
100-30-50240	Life Insurance	2,652	3,564	3,763	2,163	3,763	5,158	1,395	37%
100-30-50250	Dental Insurance	12,946	12,950	13,489	10,175	13,489	13,884	395	3%
100-30-50280	Clothing Allowance	24,600	21,250	22,750	25,317	22,750	20,075	(2,675)	-12%
100-30-50340	Education Benefit	-	4,325	4,600	-	4,600	2,750	(1,850)	-40%
100-30-51100	Testing/Physicals	7,130	4,000	8,000	1,613	8,000	4,000	(4,000)	-50%
100-30-51300	Education/Training/Conferences	16,359	18,000	20,000	11,123	20,000	22,000	2,000	10%
100-30-51320	Memberships/Dues	1,159	800	800	1,146	800	1,500	700	88%
Total Salaries & Fringes:		3,631,020	3,711,206	3,898,472	2,578,499	3,778,232	4,177,198	278,726	7%
100-30-61000	Professional Services	522	-	-	(50)	-	-	-	0%
100-30-62100	Contracted Services	17,191	9,600	8,600	18,982	8,600	21,000	12,400	144%
100-30-62300	Equipment Rental & Maintenance	17,872	25,000	-	848	-	-	-	0%
100-30-62400	Prisoner Expenses	40	2,500	-	-	-	-	-	0%
100-30-63200	Fuel, Oil, Fluids	81,629	66,000	80,000	15,027	80,000	70,000	(10,000)	-13%
100-30-63300	Vehicle Repairs & Maintenance	50,452	31,500	31,500	25,918	31,500	35,000	3,500	11%
100-30-64000	Public Education	-	-	-	-	-	-	-	0%
100-30-64030	Office Supplies	5,965	2,500	28,500	5,181	28,500	7,000	(21,500)	-75%
100-30-64060	Copying & Printing	-	-	-	471	-	1,000	1,000	0%
100-30-64070	Work Supplies	14,385	22,000	14,500	15,459	14,500	22,000	7,500	52%
100-30-64100	Janitorial Supplies	48	-	-	439	-	-	-	0%

Village of Caledonia Police

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-30-64110	Small Equipment	2,972	2,500	2,500	2,068	2,500	-	(2,500)	-100%
100-30-64140	Utilities	16,512	17,500	17,500	11,744	17,500	17,500	-	0%
100-30-64150	Communication Services	2,761	-	7,500	4,825	7,500	7,500	-	0%
100-30-64240	Building Repairs & Maintenance	3,300	1,000	1,000	4,859	1,000	3,000	2,000	200%
100-30-64250	Equipment Repairs & Maintenance	665	2,400	2,400	68	2,400	2,000	(400)	-17%
100-30-64300	IT Maintenance & Subscriptions	-	-	-	-	-	19,000	19,000	0%
Total Operating Expenditures:		214,314	182,500	194,000	105,840	194,000	205,000	11,000	6%
Total Expense:		3,845,333	3,893,706	4,092,472	2,684,339	3,972,232	4,382,198	289,726	7%

POLICE SUPPORT SERVICES

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

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

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

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

Village of Caledonia Police Support

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-31-50100	Salaries	67,814	83,687	85,489	59,767	85,489	89,093	3,604	4%
100-31-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
100-31-50130	Overtime	80	5,000	9,000	14	9,000	-	(9,000)	-100%
100-31-50170	FICA	5,293	6,785	7,253	4,163	7,253	6,816	(437)	-6%
100-31-50190	WRS	4,812	5,810	6,382	4,035	6,382	6,014	(368)	-6%
100-31-50220	Health Care	32,930	30,495	30,541	32,942	30,541	46,112	15,571	51%
100-31-50230	Retiree Health Care	-	-	-	-	-	5,416	5,416	0%
100-31-50240	Life Insurance	190	250	301	183	301	398	97	32%
100-31-50250	Dental Insurance	1,319	750	720	697	720	1,170	450	63%
100-31-51300	Education/Training/Conferences	535	2,000	2,000	(69)	2,000	2,000	-	0%
Total Salaries & Fringes:		112,971	134,777	141,686	101,732	141,686	157,019	15,333	11%
100-31-62200	Community Dispatch Services	522,477	537,827	485,827	365,858	485,827	435,872	(49,955)	-10%
Total Operating Expenditures:		522,477	537,827	485,827	365,858	485,827	435,872	(49,955)	-10%
Total Expense:		635,448	672,604	627,513	467,590	627,513	592,891	(34,622)	-6%

FIRE DEPARTMENT



The Caledonia Fire Department (CFD) is a full-service career department that operates with 47 personnel; 1 Fire Chief, 1 administrative assistant, 3 Battalion Chiefs, 9 Lieutenants and 33 cross trained firefighters/EMT basic or paramedics out of three fire stations. The 45-line positions are divided into 3 shifts of 15 personnel each; 1 Battalion Chief, 3 Lieutenants and 11 Firefighter/Medic/EMT. The fire department provides both fire and EMS services to the 27,043 residents of the Villages of Caledonia, Wind Point and North Bay in an area of 50.26 square miles. In 2019 there were 2753 requests for emergency services through the Racine County Communications Center for the fire department.

Below are some of the services that the Caledonia Fire Department provides.

Fire Services

- *Fire Suppression
- *Extinguishment
- *Property Conservation
- *Fire Origin and Cause Investigation
- *National Fire Incident Reporting
- *Pre-Planning of Commercial & Institutional Properties

Emergency Medical Services

- *Paramedic level emergency response
- *Invalid assists
- *Monthly Blood Pressure Clinic
- *Record Keeping
- *Emergency Transports to Milwaukee, Racine and Kenosha area Hospitals

Fire Prevention and Inspection

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

Hazardous Materials and Other Special Services

- *Hazardous Materials – Assessment - Confinement Support
- *Confined Space Response – Assessment - Implement atmosphere changes
- *Assist All Hazards Response - Carbon Monoxide - Natural Gas Leaks - Odor Investigations
- *Wires Down - Identify Whose - Safe Guard Public

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-35-50100	Salaries	3,104,354	3,053,570	2,978,459	2,340,422	2,978,459	3,584,450	605,991	20%
100-35-50130	Overtime	164,244	125,000	64,400	45,097	64,400	80,500	16,100	25%
100-35-50140	Longevity	17,050	16,950	16,750	16,150	16,750	16,150	(600)	-4%
100-35-50170	FICA	239,935	246,230	236,227	165,736	236,227	282,731	46,504	28%
100-35-50190	WRS	395,023	406,960	386,460	266,011	386,460	462,852	76,392	29%
100-35-50220	Health Care	707,291	633,545	602,581	431,000	602,581	681,608	79,027	18%
100-35-50230	Retiree Health Care	-	-	-	-	-	68,108	68,108	0%
100-35-50240	Life Insurance	4,318	5,720	5,748	3,906	5,748	7,998	2,250	58%
100-35-50250	Dental Insurance	13,818	14,575	10,536	8,707	10,536	16,452	5,916	68%
100-35-50280	Clothing Allowance	13,861	14,275	13,375	7,262	13,375	1,200	(12,175)	-168%
100-35-50340	Education Benefit	75	13,850	12,950	-	12,950	13,525	575	0%
100-35-51100	Testing/Physicals	7,330	2,000	2,000	3,205	2,000	2,000	-	0%
100-35-51300	Education/Training/Conferences	8,020	20,000	18,500	21,854	18,500	18,500	-	0%
100-35-51320	Memberships/Dues	5,880	6,650	6,650	2,480	6,650	6,650	-	0%
	Salary & Fringe allocation other funds*	-	-	-	-	-	(790,717)	-	0%
	Total Salaries & Fringes:	4,681,200	4,559,325	4,354,636	3,311,830	4,354,636	4,452,007	97,371	2%
100-35-61000	Professional Services	-	-	5,000	5,000	5,000	58,000	53,000	1060%
100-35-62100	Contracted Services	2,704	-	-	-	-	13,000	13,000	0%
100-35-62300	Office Equipment Rental & Main	476	-	-	-	-	-	-	0%
100-35-63200	Fuel, Oil, Fluids	32,328	23,000	19,500	13,635	19,500	19,500	-	0%
100-35-63300	Vehicle Repairs & Maintenance	28,533	31,500	27,800	19,945	27,800	27,800	-	0%
100-35-64030	Office Supplies	4,402	4,960	2,100	953	2,100	2,100	-	0%
100-35-64040	Postage & Shipping	179	300	300	59	300	300	-	0%
100-35-64060	Copying & Printing	370	1,500	1,500	277	1,500	1,500	-	0%
100-35-64070	Work Supplies	16,375	12,400	3,260	34,865	3,260	3,260	-	0%
100-35-64100	Janitorial Supplies	5,640	4,000	4,000	6,749	4,000	4,000	-	0%

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-35-64110	Small Equipment	9,168	10,000	10,000	24,523	10,000	12,000	2,000	0%
100-35-64140	Utilities	50,989	51,000	51,000	28,496	51,000	51,000	-	0%
100-35-64150	Telephone	1,523	-	5,000	7,661	5,000	5,000	-	0%
100-35-64240	Building Repairs & Maintenance	21,800	14,000	19,000	17,783	19,000	19,000	-	0%
100-35-64250	Equipment Repairs & Maintenan	19,478	20,000	27,000	6,995	27,000	27,000	-	0%
100-35-64280	Medical Supplies	28,808	34,000	26,200	30,873	26,200	29,600	3,400	13%
Total Operating Expenditures:		222,773	206,660	201,660	197,813	201,660	273,060	71,400	35%
Total Expense:		4,903,973	4,765,985	4,556,296	3,509,643	4,556,296	4,725,067	168,771	4%

* Fire salaries are also reflected in Special Revenue Funds 230 & 231 - Fire Service & Safer Fire Grant



Village of Caledonia Building Department

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

Village of Caledonia Staff include:

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

Building Inspector for: Commercial/Residential Building, Residential Electrical

Electrical Inspector (P/T) for: Commercial

Plumbing Inspector (P/T) for: Commercial

Administrative Assistant for: All Commercial/Residential

Some department functions require extensive office plan review before the release of a permit. In addition, a contract with SAFEbuilt is also an option for commercial building plan reviews. On-site inspections are performed on a daily basis for building, electrical and plumbing projects that are permitted by the 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 meet code compliance.

The Village of Caledonia's community and residents may have questions, concerns, complaints and/or disputes in regard to the surrounding 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 erosion control enforcement for continued groundwater runoff quality are enforced on a local level by the department. Builder and contractor credentials are verified by the department for every permit issued. This ensures that builders and contractors hired by Village residents are qualified and properly insured through the State

Village of Caledonia Building

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-40-50100	Salaries	163,308	157,710	162,887	132,375	162,887	164,674	1,787	1%
100-40-50110	Part Time Salaries	27,841	16,480	16,000	6,734	16,000	16,000	-	0%
100-40-50130	Overtime	4,328	-	4,000	258	4,000	4,000	-	0%
100-40-50170	FICA	14,038	13,290	14,067	9,778	14,067	14,128	61	0%
100-40-50190	WRS	11,406	10,330	11,332	9,125	11,332	11,925	593	5%
100-40-50220	Health Care	44,761	28,800	28,819	30,716	28,819	46,112	17,293	60%
100-40-50240	Life Insurance	329	480	479	274	479	517	38	8%
100-40-50250	Dental Insurance	1,368	840	808	1,231	808	1,463	655	81%
100-40-50280	Clothing Allowance	894	1,300	1,300	-	1,300	1,300	-	0%
100-40-51300	Education & Training	2,151	1,500	2,200	1,068	2,200	2,950	750	34%
100-40-51320	Memberships/Dues	463	750	750	676	750	-	(750)	-100%
100-40-51330	Mileage	-	100	100	-	100	100	-	0%
Total Salaries & Fringes:		270,888	231,580	242,742	192,235	242,742	263,168	20,426	8%
100-40-61000	Professional Services	1,665	-	-	675	-	-	-	0%
100-40-62100	Contracted Services	-	500	500	1,250	500	-	(500)	-100%
100-40-64030	Office Supplies	1,012	1,165	1,165	887	1,165	1,300	135	12%
100-40-64040	Postage & Shipping	-	-	-	-	-	-	-	0%
100-40-64070	Work Supplies	1,012	2,600	2,600	1,778	2,600	3,000	400	15%
100-40-64250	Equipment Repairs & Maintenan	-	-	-	57	-	-	-	1%
Total Operating Expenditures:		3,689	4,265	4,265	4,647	4,265	4,300	35	
Total Expense:		274,577	235,845	247,007	196,882	247,007	267,468	20,461	8%

HIGHWAY DEPARTMENT BUDGET

Through dedicated employees, we will keep trying to meet the demands and provide efficient services to the citizens of Caledonia. The duties of the Highway Department are to maintain approximately 157 miles of road and right-of-ways. The scheduling of paving resurfacing and patching is done through our department as well as the maintenance of all gravel shoulders and guard rails, crack sealing asphalt, paint striping and maintaining the road signs. Our winter duties include snowplowing and salting to keep the roads in Caledonia clear and well maintained for our residents. The Highway Department also manages and maintains the compost site behind the 6922 Nicholson Road location. This site is open 3 days a week, March until November. The dropped-off yard waste is mulched and provided, free of charge, to our residents.

We work with the Engineering Department on ditch and drainage projects, culvert replacements, mowing the ditch right-of-ways and drainage district easements, and trimming the trees in the road right-of-ways.

The Parks Department also relies on us for the supervising maintenance and providing help with the heavy work and equipment when needed.

Our budget increases in road repairs, diesel fuel, vehicles repairs, and contracted services are based on recent trends. The Highway Department budget is heavily affected by the weather. A rough winter is more expensive than a mild winter; therefore, we try to look at a 5-year average to determine where we stand for our budget. It is hard to stay in line with prices when large fluctuations in prices occur. For 2020-2021 the price for salt went down \$27.60 per/ton. We budget for 3,750 tons per year. We can make this work during an average winter, but will have difficulties during a rough winter.

Our Mechanics maintain and repair ~95% of our vehicles and equipment inventory. As equipment ages, it becomes more difficult to find replacement parts. For this budget year, we are looking to replace a 1996 Badger 1085C rubber tire excavator, it has reached its useful life and now requires custom made parts. The Highway Department will also need to replace its boom truck, a 1994 3500 HD boom truck with 2021 model.

Village of Caledonia Highway

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-41-50100	Salaries	977,911	976,977	997,990	739,174	997,990	1,017,361	19,371	2%
100-41-50110	Part Time Salaries	-	4,050	4,050	4,188	4,050	-	(4,050)	-100%
100-41-50130	Overtime	43,475	40,000	40,000	1,420	40,000	40,000	-	0%
100-41-50170	FICA	73,728	78,109	79,716	53,742	79,716	80,888	1,172	1%
100-41-50190	WRS	66,827	66,612	69,984	49,586	69,984	71,372	1,388	2%
100-41-50220	Health Care	267,751	267,550	267,338	194,016	267,338	280,391	13,053	5%
100-41-50230	Retiree Health Care	-	-	-	-	-	10,833	10,833	0%
100-41-50240	Life Insurance	2,376	3,375	3,752	2,275	3,752	4,437	685	18%
100-41-50250	Dental Insurance	6,861	6,735	6,745	4,614	6,745	6,839	94	1%
100-41-50280	Clothing Allowance	13,090	8,800	10,000	486	10,000	10,000	-	0%
100-41-51100	Testing/Physicals	732	800	800	694	800	800	-	0%
100-41-51300	Education/Training/Conferences	-	500	500	-	500	500	-	0%
Total Salaries & Fringes:		1,452,752	1,453,508	1,480,875	1,050,194	1,480,875	1,523,421	42,546	3%
100-41-62100	Contracted Services	710	-	8,000	4,349	8,000	10,000	2,000	25%
100-41-62300	Equipment Rental & Maintenance	325	500	-	758	-	-	-	0%
100-41-63200	Fuel, Oil, Fluids	68,217	75,000	75,000	62,905	75,000	75,000	-	0%
100-41-63300	Vehicle Repairs & Maintenance	52,719	61,000	71,000	39,703	71,000	78,000	7,000	10%
100-41-64070	Work Supplies	15,025	18,000	8,000	5,820	8,000	9,000	1,000	13%
100-41-64080	Snow & Ice Materials	-	8,000	250,000	189,424	250,000	230,000	(20,000)	-8%
100-41-64090	Road Maintenance Materials	322,613	349,500	99,500	87,511	99,500	110,000	10,500	11%
100-41-64100	Janitorial Supplies	450	-	-	787	-	-	-	0%
100-41-64110	Small Equipment	5,574	2,750	6,000	1,068	6,000	6,000	-	0%
100-41-64140	Utilities	10,294	-	-	9,705	-	12,000	12,000	0%
100-41-64240	Building Repairs & Maintenance	1,701	-	-	3,825	-	5,000	5,000	0%
100-41-64250	Equipment Repairs & Maintenance	16,592	20,000	21,500	10,717	21,500	20,000	(1,500)	-7%
Total Operating Expenditures:		494,219	534,750	539,000	416,572	539,000	555,000	16,000	43%
Total Expense:		1,946,971	1,988,258	2,019,875	1,466,766	2,019,875	2,078,421	58,546	3%

ENGINEERING DEPARTMENT

The Engineering Department Budget consists of 2 ½ - Full Time Employees. The positions funded by this Department Budget are 1 – Public Works Director, 1 – Engineering Technician, and ½ - Administrative Assistant (Building/Engineering).

SUMMARY OF SERVICE: The Engineering Department is responsible for reviewing the design and construction of public works improvements. This includes roads in new development areas, assisting with maintenance and rehabilitation of the Village road network, and the maintenance or replacement of existing culverts and bridges. The Engineering Department provides services to complete the Local Road Improvement Grant (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 street network. In 2020, the Hoods Creek Road Bridge, 4 Mile Road from the Frontage Road to west of CTH V, Newman Road culvert and Nicholson Road culvert were reconstructed.

PERMIT SERVICES: The Engineering Department processes a variety of permits. Through October of 2020 the following number of permits have been reviewed and issued by the Engineering Department. Asphalt Permits – 97, Building Permits – 693, Culvert Replacements – 23, Fence Permits – 133, Land Disturbance Permits – 80, Right of Way Access Permits – 66, Road Opening Permits – 10, Utility Permits – 83, Engineer Requests and Drainage Complaints – 58, Clean-up Bond Inspections - 35

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

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

DEVELOPMENTS: The Engineering Department performs reviews of new development within the Village of Caledonia. These reviews are Storm Water Management Plans, Site Grading & Drainage Plans, Road Plans, and Utility Plans etc. Developments that are reviewed or under review are: CSW Expansion, O'Malley Investments (Culver's), ProBio, Norterra (Starbuck/O&H), Cell Towers, TID 5, and various CSM's.

Village of Caledonia Engineering

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-42-50100	Salaries	203,006	176,921	186,334	161,321	186,334	119,877	(66,457)	-36%
100-42-50110	Part Time Salaries	-	-	9,000	7,489	9,000	9,000	-	0%
100-42-50130	Overtime	4,029	1,000	2,500	8,520	2,500	4,000	1,500	60%
100-42-50170	FICA	14,706	13,611	15,135	12,835	15,135	10,165	(4,970)	-33%
100-42-50190	WRS	13,493	11,655	12,745	11,447	12,745	8,969	(3,776)	-30%
100-42-50220	Health Care	44,146	44,800	44,745	33,176	44,745	23,057	(21,688)	-48%
100-42-50240	Life Insurance	470	595	609	473	609	193	(416)	-68%
100-42-50250	Dental Insurance	1,294	1,400	1,346	923	1,346	878	(469)	-35%
100-42-50280	Clothing Allowance	1,706	1,300	1,300	300	1,300	600	(700)	-54%
100-42-51100	Personnel Medical Exams	50	-	-	50	-	-	-	0%
100-42-51300	Education/Training/Conferences	729	1,000	1,250	375	1,250	1,250	-	0%
100-42-51330	Mileage	-	-	-	-	-	-	-	
Total Salaries & Fringes:		283,630	252,282	274,964	236,910	274,964	177,989	(96,976)	-35%
100-42-62100	Contracted Services	648	4,000	4,000	2,188	4,000	4,000	-	0%
100-42-64030	Office Supplies	2,826	1,165	1,165	339	1,165	1,200	35	3%
100-42-64070	Work Supplies	1,920	800	2,000	156	2,000	2,000	-	0%
100-42-64250	Equipment Repair	-	400	400	-	400	400	-	0%
Total Operating Expenditures:		5,394	6,365	7,565	2,683	7,565	7,600	35	0%
Total Expense:		289,024	258,647	282,529	239,593	282,529	185,589	(96,941)	-34%

MAINTENANCE AND UTILITIES

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

Village of Caledonia Maintenance & Facilities

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-43-51100	Personnel Medical Exams	<u>52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
	Total Salaries & Fringes:	52	-	-	-	-	-	-	
100-43-62100	Contracted Services	8,371	35,800	35,800	12,492	35,800	36,000	200	1%
100-90-62300	Office Equipment Rental & Main	36,404	18,000	18,000	44,652	60,000	66,000	48,000	267%
100-43-63200	Fuel, Oil, Fluids	3,701	5,000	4,000	544	4,000	3,000	(1,000)	-25%
100-43-63300	Vehicle Repairs & Maintenance	967	7,000	4,000	2,573	4,000	4,000	-	0%
100-43-64070	Work Supplies	10	150	150	689	800	1,000	850	567%
100-43-64100	Janitorial Supplies	677	3,000	3,000	2,379	5,000	3,000	-	0%
100-43-64110	Small Equipment	553	200	200	-	200	-	(200)	-100%
100-43-64140	Utilities	59,814	47,500	47,500	30,803	60,000	50,000	2,500	5%
100-43-64150	Communication Services	44,717	45,000	45,000	40,089	45,000	45,000	-	0%
100-43-64240	Building Repairs & Maintenance	34,324	42,000	42,000	8,808	42,000	30,000	(12,000)	-29%
100-43-64250	Equipment Repairs & Maintenance	291	-	-	-	-	-	-	0%
100-43-64260	Grounds Repairs & Maintenance	<u>1,344</u>	<u>-</u>	<u>-</u>	<u>4,669</u>	<u>7,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0%</u>
	Total Operating Expenditures:	191,172	203,650	199,650	147,698	263,800	248,000	48,350	
	Total Expense:	191,224	203,650	199,650	147,698	263,800	248,000	48,350	24%

COMMUNITY DEVELOPMENT

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

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

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

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

The Development Director is responsible to oversee the Parks Department and assist the Parks and Recreation Advisory Committee with future park acquisition and development of the park system.

Village of Caledonia Community Development

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
100-60-50100	Salaries	61,885	80,000	93,901	67,603	93,901	95,498	1,597	2%
100-60-50170	FICA	4,365	6,120	7,183	5,091	7,183	7,306	123	2%
100-60-50190	WRS	4,062	5,360	6,338	4,563	6,338	6,446	108	2%
100-60-50220	Health Care	12,132	14,000	20,779	5,329	20,779	8,900	(11,879)	-57%
100-60-50240	Life Insurance	66	250	159	107	159	215	56	35%
100-60-50250	Dental Insurance	314	560	538	762	538	198	(340)	-63%
100-60-51300	Education/Training/Conferences	254	750	1,000	225	1,000	1,000	-	0%
100-60-51320	Memberships/Dues	-	750	500	599	500	600	100	0.20
Total Salaries & Fringes:		83,078	107,790	130,398	84,279	130,398	120,163	(10,235)	-8%
100-60-61000	Professional Services	1,480	-	16,500	60	16,500	47,500	31,000	188%
100-60-64030	Office Supplies	929	1,165	1,165	194	1,165	1,000	(165)	-14%
100-60-64040	Postage & Shipping	-	-	500	-	500	-	(500)	-100%
100-60-64070	Work Supplies	1,786	-	200	36	200	500	300	150%
Total Operating Expenditures:		4,194	1,165	18,365	290	18,365	49,000	30,635	167%
Total Expense:		87,272	108,955	148,763	84,569	148,763	169,163	20,400	159%

Village of Caledonia Professional

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
100-90-50260	Workers Compensation	467,188	431,915	403,007	566,323	403,007	379,602	(23,405)	-6%
100-90-50300	Tuition Reimbursement	7,813	-	-	7,914	6,000	12,000	12,000	0%
100-90-51320	Membership/Dues	-	-	-	-	-	8,000	8,000	100%
Total Salaries & Fringes:		475,001	431,915	403,007	574,237	409,007	399,602	(3,405)	-1%
100-90-60000	Insurance Deductible/Stop Loss	-	25,000	75,000	-	-	75,000	-	0%
100-90-60100	General Liability Insurance	173,863	84,214	211,978	195,385	195,385	220,000	8,022	4%
100-90-61000	Professional Services	6,780	-	1,800	17,203	18,000	1,800	-	0%
100-90-61100	Attorney Fees	174,140	180,000	225,000	154,399	230,000	225,000	-	0%
100-90-61110	Attorney - Municipal Court	44,529	45,000	45,000	26,559	45,000	45,000	-	0%
100-90-61300	Audit Services	28,395	18,125	18,125	10,670	10,670	18,000	(125)	-1%
100-90-61400	Economic Development Services	92,026	97,500	31,000	-	-	-	(31,000)	-100%
100-90-61500	Board Of Review	60	1,500	1,500	(2,154)	(2,154)	1,500	-	0%
100-90-62100	Contracted Services	54,166	130,825	85,775	97,065	120,000	120,000	34,225	40%
100-90-62300	Office Equipment Rental & Main	36,404	18,000	18,000	-	-	-	(18,000)	-100%
100-90-62450	Revenue Sharing	422,898	422,898	397,985	397,985	397,985	395,351	(2,634)	-1%
100-90-62500	Animal Control Contract	13,410	12,983	13,350	8,869	13,350	13,350	-	0%
100-90-62600	Transit System	35,800	34,500	34,500	-	34,500	36,000	1,500	4%
100-90-62900	Private Property Maintenance	12,160	9,000	9,000	-	9,000	9,000	-	0%
100-90-64160	Special Programs/Events	2,500	2,500	2,500	2,500	2,500	-	(2,500)	-100%
100-90-64200	Sales Tax	108	5,000	5,000	136	5,000	200	(4,800)	-96%
100-90-64290	Street Lighting	131,257	148,500	148,500	109,039	148,500	148,500	-	0%
100-90-64300	IT Maintenance & Subscriptions	2,474	-	47,000	28,504	47,000	47,000	-	0%
100-90-64310	IT Contracted Services	7,199	-	90,000	65,771	120,000	90,000	-	0%
100-90-64320	IT Infrastructure	67,635	100,000	10,000	5,368	10,000	10,000	-	0%
100-90-65100	Contingency	-	73,608	63,918	-	-	-	(63,918)	-100%
Total Operating Expenditures:		1,305,803	1,409,153	1,534,931	1,117,299	1,404,736	1,455,701	(79,230)	-5%
Total Expense:		1,780,804	1,841,068	1,937,938	1,691,536	1,813,743	1,855,303	(82,635)	-4%

Village of Caledonia

Debt Service

	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
							Amt	%
Income:								
300-00-41110 Property Taxes	1,294,764	2,453,057	2,425,432	2,425,432	2,425,432	2,400,245	(25,187)	-1%
300-00-41120 Tax Increment	750,000	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	24,277	20,162	-	-	-	-	-	0%
300-00-48900 Other Revenue	-	-	-	250	250	-	-	0%
300-00-49240 Transfer From Cap Projects	24,605	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
300-00-49400 Proceeds - Refunding Debt	-	-	-	-	-	-	-	0%
Total Income:	2,093,646	2,473,219	2,425,432	2,425,682	2,425,682	2,400,245	(25,187)	-1%
Expense:								
300-00-66300 Transfer To Capital Projects	750,000	-	1,000,000	-	1,000,000	1,000,000	-	0%
300-00-67100 Interest	281,410	274,764	284,596	280,051	283,267	260,245	(24,351)	-9%
300-00-67150 Interest - Increment	-	750,000	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	1,020,000	1,020,000	1,145,000	1,145,000	1,145,000	1,140,000	(5,000)	0%
300-00-67400 Other Fiscal Charges	1,008	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:	2,052,418	2,044,764	2,429,596	1,425,051	2,428,267	2,400,245	(29,351)	0%
Net Income	41,228	428,455	(4,164)	1,000,631	(2,585)	-	4,164	-100%

VILLAGE OF CALEDONIA

DETAIL OF CAPITAL PROJECTS FUND - 2021

TAX LEVY		1,627,742
DEBT		675,000
TRANSFER FROM OTHER FUNDS		517,250
GRANT FUNDS		187,500
REVENUE FROM SALE OF FIXED ASSETS		20,000
	TOTAL REVENUES	<u>3,027,492</u>
ADMINISTRATION		
VILLAGE OPERATING SOFTWARE	39,542	
COMPUTER SYSTEM UPGRADES	<u>30,000</u>	69,542
VILLAGE CLERK		
ELECTRONIC POLL BOOKS	<u>24,000</u>	24,000
COMMUNITY DEVELOPMENT		
VILLAGE WELCOME SIGNAGE	<u>10,000</u>	10,000
ENGINEERING		
LARGE FORMAT PRINTER	<u>10,000</u>	10,000
HIGHWAY DEPT		
RUBBER TIRE BACKHOE	300,000	
BUCKET TRUCK	130,000	
GARAGE PAINTING	35,000	
GRAPHTEC SIGN CUTTER	7,000	
ASPHALT PROJECTS	<u>710,000</u>	1,182,000
FIRE DEPARTMENT		
AMBULANCE	140,000	
EXTRICATION STRUTS	44,000	
E12	675,000	
STATION #10 REROOF	50,000	

VILLAGE OF CALEDONIA

DETAIL OF CAPITAL PROJECTS FUND - 2021

CAR #11	45,000	
TRAFFIC PREEMPTION	15,000	
DASHBOARD	7,000	
RADUIO SYSTEM UPGRADE	75,000	
STATION #12 UPGRADES	10,000	
		1,061,000
JOINT PARK		
HALL PARKING LOT	100,000	
CHAIRS & TABLES	10,000	
PICKUP	17,500	
		127,500
PARKS DEPT		
CHAPLA PARK REVETMENT	150,000	
LINWOOD PAVILION ROOF	12,500	
PICKUP	17,500	
CRAWFORD RESURFACE	18,500	
GORNEY RETAINING WALL	6,250	
GORNEY PIER	8,000	
PARK - TID#5	96,000	
		308,750
POLICE DEPT		
4 FORD POLICE SUV	148,000	
4 SQUAD CHANGEOVERS	40,000	
2 SQUAD COMPUTERS TOUGHBOOKS	5,400	
3 MOBILE RADIO	13,800	
UPGRADE MOBILE RADIOS	20,000	
2 PORTABLE RADIOS	7,500	
		234,700
TOTAL EXPENDITURES		3,027,492
NET POSITION		0

Village of Caledonia

Capital Projects

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
400-00-41110	Property Taxes	1,223,789	1,223,789	1,289,100	1,289,100	1,289,100	1,627,742	338,642	21%
400-00-42010	Special Assessments	-	-	-	-	434,000	-	-	-
400-00-43534	State Grant-LRIP	0	-	-	-	-	187,500	187,500	100%
400-00-48100	Interest Income	16,669	-	-	945	945	-	-	0%
400-00-48140	Dividend Income	26,783	-	-	411	411	-	-	0%
400-00-48301	Sale Of Property	-	-	18,500	48,136	48,136	20,000	1,500	8%
400-00-48400	Insurance Recoveries	16,900	-	-	1,000	1,000	-	-	0%
400-00-48900	Miscellaneous Revenue	20,713	-	-	10,900	10,900	-	-	0%
400-00-49100	Bond Proceeds	770,000	750,000	-	-	-	675,000	675,000	100%
400-00-49110	Bond Premium	11,055	-	-	-	-	-	-	0%
400-00-49220	Transfer From Special Revenue	129,484	-	-	-	-	217,250	217,250	100%
400-00-49240	Transfer From Cap Projects	70,043	-	145,000	-	-	-	(145,000)	0%
400-00-49260	Transfer From Enterprise	-	-	-	-	-	300,000	300,000	100%
400-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	-
Total Income:		2,285,436	1,973,789	1,452,600	1,350,492	1,784,492	3,027,492	1,574,892	
Expense:									
400-00-66200	Transfer To Debt Service	4,101	-	-	-	-	-	-	0%
400-00-66300	Transfer To Capital Projects	144,000	-	-	-	-	-	-	0%
400-00-67600	Bond Issuance Costs	26,953	-	-	-	-	-	-	0%
400-11-65030	Equipment	-	-	21,000	-	-	24,000	3,000	13%
400-12-65030	Equipment	-	-	-	19,574	19,574	-	-	0%
400-13-65020	Building Improvements	-	-	-	-	-	-	-	0%
400-13-65160	IT Infrastructure	14,496	-	-	16,267	16,267	-	-	0%
400-14-65160	Computer Equipment	27,126	42,569	-	-	-	-	-	0%
400-30-65030	Equipment	-	6,468	59,360	9,046	9,046	46,700	(12,660)	-27%

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
400-30-65040	Equipment-Vehicles	193,357	136,907	174,100	15,623	189,723	188,000	13,900	7%
400-30-65160	IT Infrastructure	-	50,845	50,000	2,566	125,000	-	(50,000)	0%
400-35-65020	Building Improvements	-	-	12,500	12,446	12,500	60,000	47,500	79%
400-35-65030	Equipment	113,389	215,000	5,000	37,481	37,481	206,000	201,000	98%
400-35-65040	Equipment-Vehicles	297,807	75,000	120,000	-	120,000	720,000	600,000	83%
400-35-65050	Communications Equipment	-	-	-	-	-	75,000	75,000	100%
400-35-65160	Computers	4,473	-	-	-	-	-	-	0%
400-40-65120	Hoods Creek Bridge	6,681	-	-	339	160,000	-	-	0%
400-41-65020	Building Improvements	52,158	40,000	-	25,162	25,162	35,000	35,000	100%
400-41-65030	Equipment	-	-	-	1,399	1,399	7,000	7,000	100%
400-41-65040	Equipment-Vehicles	170,798	-	254,100	37,820	254,100	430,000	175,900	41%
400-41-65080	Road Improvements	1,229,742	1,375,000	675,000	493,088	675,000	710,000	35,000	0%
400-42-65030	Equipment	-	-	-	-	-	10,000	10,000	100%
400-60-65010	Land Improvements	-	-	-	-	-	10,000	10,000	100%
400-70-66100	Park Improvements	-	-	-	-	-	436,250	436,250	100%
400-90-65000	Land Purchase	209,484	-	-	1,500	1,500	-	-	0%
400-90-65010	Land Improvements	-	-	10,000	-	10,000	-	(10,000)	0%
400-90-65020	Repairs & Improvements	9,654	-	-	-	-	-	-	0%
400-90-65040	Motorized Vehicles	33,466	32,000	25,000	-	25,000	-	(25,000)	0%
400-90-65060	IT Infrastructure	-	-	46,540	35,259	46,540	69,542	23,002	33%
400-90-65160	Video System	9,994	-	-	-	-	-	-	0%
Total Expense:		2,547,678	1,973,789	1,452,600	707,570	1,728,292	3,027,492	1,574,892	
Net Income		(262,241)	-	-	642,923	56,200	-	-	

Village of Caledonia

TID #1

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
411-00-41120	Tax Increment	111,497	113,055	111,599	106,336	106,336	111,188	(411)	0%
411-00-43430	Exempt Computer Aids	949	740	746	381	381	381	(365)	-49%
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
Total Income:		112,446	113,795	112,345	106,717	106,717	111,569	(776)	-1%
Expense:									
411-00-61000	Professional Services	750	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,015	156	1,700	1,700	1,700	1,750	50	3%
411-00-61600	Allocated Costs From TID 4	-	-	3,200	-	-	-	(3,200)	-100%
411-00-64120	Licenses, Permits & Fees	-	150	150	150	150	150	-	0%
411-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
411-00-67100	Interest	32,906	6,435	31,641	7,438	7,438	7,438	(24,203)	-76%
411-00-67200	Interest On Advance	-	-	-	-	24,203	22,028	22,028	0%
411-00-67300	Principal	-	-	75,000	-	75,000	75,000	-	0%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:		34,671	6,741	111,691	9,288	108,491	106,366	(5,325)	-5%
Net Income		77,775	107,054	654	97,430	(1,774)	5,203	4,549	696%

Village of Caledonia

TID #3

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
413-00-41120	Tax Increment	134,098	135,014	183,471	174,818	174,818	189,634	6,163	3%
413-00-43430	Exempt Computer Aids	19,592	413	413	19,352	19,352	19,352	18,939	4586%
413-00-43440	Personal Property Aid	-	19,178	-	10,804	10,804	20,890	20,890	0%
413-00-48100	Interest Income	208	-	1,000	64	97	50	(950)	-95%
413-00-48105	Dividend Income	549	-	-	-	-	-	-	0%
413-00-49100	Bond Proceeds	10,000	-	-	-	-	-	-	0%
413-00-49110	Bond Premium	90	-	-	-	-	-	-	0%
413-00-49260	Transfer From Enterprise	(0)	-	-	-	-	-	-	0%
Total Income:		164,536	154,605	184,884	205,039	205,071	229,926	45,042	24%
Expense:									
413-00-61000	Professional Services	63,055	3,500	5,000	145,016	195,403	25,000	20,000	400%
413-00-61300	Audit Services	3,050	2,709	3,100	3,100	3,100	3,200	100	3%
413-00-61400	Economic Development Services	20,476	36,500	50,978	16,575	16,575	17,500	(33,478)	-66%
413-00-61600	Village Services	11,618	500	5,500	400	5,500	5,500	-	0%
413-00-64120	Licenses, Permits & Fees	-	-	-	150	-	150	150	0%
413-00-65010	Land Improvements	30,361	-	150	-	-	-	(150)	-100%
413-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
413-00-67100	Interest	89,348	89,347	89,347	89,348	89,348	88,348	(999)	-1%
413-00-67200	Interest On Advance	-	-	-	-	6,928	6,053	6,053	0%
413-00-67300	Principal	-	-	-	-	35,000	155,000	155,000	0%
Total Expense:		217,908	132,556	154,075	254,588	351,854	300,751	146,676	95%
Net Income		(53,372)	22,049	30,809	(49,550)	(146,783)	(70,825)	(101,634)	-330%

Village of Caledonia

TID #4

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/11/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
414-00-41120	Tax Increment	308,543	318,561	392,648	374,129	374,129	714,776	322,128	82%
414-00-42010	Special Assessment	11,694	13,494	11,000	-	407,494	11,000	-	0%
414-00-43412	State Computer Aid	2,596	2,596	1,992	1,981	1,981	1,981	(11)	-1%
414-00-43440	Personal Property Aid	-	-	633	10,608	10,608	20,511	19,878	3140%
414-00-48100	Interest Income	37,047	32,178	24,203	2,910	28,568	23,028	(1,175)	-5%
414-00-48140	Dividend Income	47,438	22,107	10,000	168	-	-	(10,000)	-100%
414-00-49100	Bond Proceeds	300,000	-	2,300,000	-	2,023,000	-	(2,300,000)	-100%
414-00-49110	Bond Premium	2,696	-	-	-	45,584	-	-	0%
414-00-49230	Transfer From Debt Service	750,000	750,000	1,000,000	-	1,000,000	1,000,000	-	0%
414-00-49260	Transfer From Capital Projects	-	91,667	75,000	-	75,000	75,000	-	0%
Total Income:		1,460,014	1,230,603	3,815,476	389,796	3,966,364	1,846,296	(1,969,180)	-52%
Expense:									
414-00-61000	Professional Services	237,742	100,000	100,000	272,995	263,015	250,000	150,000	150%
414-00-61300	Audit Services	3,050	3,000	3,500	3,500	3,500	3,750	250	7%
414-00-61400	Economic Development Services	20,000	30,000	-	19,890	14,917	20,000	20,000	0%
414-00-61600	Village Services	26,836	85,000	72,140	-	72,140	75,000	2,860	4%
414-00-64120	Licenses, Permits & Fees	-	-	-	150	150	150	150	0%
414-00-65010	Land Improvements	3,143,858	2,750,000	2,500,000	-	-	250,000	(2,250,000)	-90%
414-00-65020	Oversize Watermain	(1,352,681)	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	-	-	21,000	2,409,068	2,355,192	-	(21,000)	-100%
414-00-67100	Interest	1,021,458	-	1,066,859	1,065,588	1,067,773	1,073,225	6,366	1%
414-00-67300	Principal	16,087	-	16,602	16,602	16,602	17,149	547	3%
414-00-67600	Bond Issuance Costs	12,786	-	-	-	71,250	-	-	0%
414-00-67700	Developer Payments	672,589	-	-	-	-	-	-	0%
Total Expense:		3,801,724	2,968,000	3,780,101	3,787,792	3,864,539	1,689,274	(2,090,827)	-55%
Net Income		(2,341,710)	(1,737,397)	35,375	(3,397,996)	101,825	157,022	121,647	344%

Village of Caledonia

TID #5

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
415-00-41120	Tax Increment	-	-	-	-	-	-	-	0%
415-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
415-00-43440	Personal Property Aid	-	-	-	-	-	-	-	0%
415-00-48301	Sale Of Property	-	-	-	-	-	700,000	700,000	100%
415-00-48100	Interest Income	-	-	-	-	-	-	-	0%
415-00-48140	Dividend Income	618	-	-	297	297	-	-	0%
415-00-49100	Bond Proceeds	555,000	990,000	-	-	1,415,000	-	-	0%
415-00-49110	Bond Premium	4,991	-	-	-	-	-	-	0%
415-00-49240	Transfer From Cap Projects	144,000	145,000	-	-	-	-	-	0%
Total Income:		704,609	1,135,000	-	297	1,415,297	700,000	700,000	0%
Expense:									
415-00-61000	Professional Services	266,455	54,454	84,000	145,579	123,108	50,000	(34,000)	-40%
415-00-61300	Audit Services	-	-	3,000	3,000	3,000	3,100	100	3%
415-00-61400	Economic Development Services	-	-	5,000	4,736	5,328	6,000	1,000	20%
415-00-61600	Village Services	13,328	8,000	5,000	-	-	5,000	-	0%
415-00-64120	Licenses, Permits & Fees	-	-	-	150	150	-	-	0%
415-00-64140	Utilities	533	-	-	1,067	533	-	-	0%
415-00-65010	Land Improvements	179,000	700,000	-	-	1,769,620	213,080	213,080	0%
415-00-66200	Transfer To Debt Service	20,504	-	-	-	-	-	-	0%
415-00-67100	Interest	-	-	21,389	9,404	9,404	11,100	(10,289)	-48%
415-00-67200	Interest On Advance	-	-	-	-	-	70,750	70,750	0%
415-00-67300	Principal	-	-	-	-	-	50,000	50,000	0%
415-00-67600	Bond Issuance Costs	22,660	27,000	-	-	-	-	-	0%
Total Expense:		502,481	789,454	118,389	163,936	1,911,143	409,030	290,641	245%
Net Income		202,128	345,546	(118,389)	(163,638)	(495,846)	290,970	409,359	-346%

Village of Caledonia 4 Mile Overpass

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
430-00-46850	Economic Develop Charges	319,227	600,000	319,227	-	319,227	354,629	35,402	11.09
430-00-48100	Interest Income	<u>280,798</u>	<u>-</u>	<u>280,773</u>	<u>-</u>	<u>280,773</u>	<u>245,371</u>	<u>(35,402)</u>	-12.61
	Total Income:	600,025	600,000	600,000	-	600,000	600,000	-	
Expense:									
430-00-61000	Admin/Engineering/Legal	185	-	-	-	-	-	-	
430-00-67100	Interest	166,556	166,556	156,056	156,056	156,056	144,556	(11,500)	-7.37
430-00-67300	Principal	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>	0.00
	Total Expense:	566,741	566,556	556,056	556,056	556,056	544,556	(11,500)	
Net Income		33,283	33,444	43,944	(556,056)	43,944	55,444		

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(ADOPTED BY THE BOARD OF HEALTH AUGUST 20, 2020)

	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Budget 2021	Variance Amt	%
REVENUE							
200-00-43200 Grants	1,841,528	1,867,486	1,739,820	1,205,945	1,971,224	231,404	13%
200-00-44130 EH Permits and Licensing Fees	330,002	296,000	306,500	189,480	342,445	35,945	12%
200-00-44140 Immunization Fees	1,755	2,165	2,165	425	1,515	(650)	-30%
200-00-44150 Medicaid Revenue	3,231	9,615	9,619	727	9,618	(1)	0%
200-00-47321 Intergov Charges	856,501	856,501	872,146	448,796	907,753	35,607	4%
200-00-48100 Interest Income	13,734	13,000	13,000	825	13,000	0	0%
200-00-48500 Donations / Contributions				2,595		0	0%
200-00-48900 Miscellaneous Revenue	7,652	32,614	36,110	684	36,130	20	0%
TOTAL REVENUES	3,054,403	3,077,381	2,979,360	1,849,477	3,281,685	302,325	10%
EXPENSE							
200-00-50100 Salaries	1,903,822	1,930,736	1,925,106	927,349	2,132,276	207,170	11%
200-00-50110 Part Time Salaries				16,720		0	0%
200-00-50130 Overtime				8,682		0	0%
200-00-50160 Allocated Personnel Costs				14,091		0	0%
200-00-50170 FICA	141,136	147,707	147,271	70,083	163,122	15,851	11%
200-00-50180 Unemployment Insurance				2,592		0	0%
200-00-50190 WRS	124,368	129,365	129,943	63,892	142,956	13,013	10%
200-00-50220 Health Care	336,476	322,425	350,371	150,999	366,901	16,530	5%
200-00-50240 Life Insurance	2,614	4,962	4,167	0	4,530	363	9%
200-00-50250 Dental Insurance	6,259	7,485	6,744	3,513	7,856	1,112	16%
200-00-50260 Workers Comp	88,145	133,661	115,505	60,972	127,939	12,434	11%
200-00-51100 Testing / Physicals				217			
200-00-51300 Education/Training/Conferences	34,097	27,013	23,200	19,151	22,100	(1,100)	-5%
200-00-51320 Memberships/Dues	6,426	6,200	5,500	2,530	6,900	1,400	25%
200-00-51330 Mileage	17,588	17,659	17,203	2,942	16,728	(475)	-3%
200-00-51340 Licensing & Certification	2,469	2,930	2,625	2,427	2,625	-	0%
200-00-51350 Employment Advertising	1,632	1,000		909		-	0%
Total Salaries & Fringes	2,665,032	2,731,143	2,727,635	1,347,069	2,993,933	265,373	10%
200-00-60100 General Liability Insurance		3,245	3,850		3,850	0	0%
200-00-61000 Professional Services	56,853	59,011	25,746	6,365	24,187	(1,559)	-6%
200-00-61100 Attorney Fees	3,033	10,000	8,000	23,521	8,000	0	0%
200-00-61300 Audit Fees	6,230	6,800	6,500		6,500	0	0%

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(ADOPTED BY THE BOARD OF HEALTH AUGUST 20, 2020)

	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Budget 2021	Variance	
						Amt	%
200-00-61600 Village Services	18,064	12,917	12,232		14,475	2,243	18%
200-00-61700 Property Rental	60,425	59,797	60,979	30,124	62,913	1,934	3%
200-00-62100 Contracted Services				148		0	0%
200-00-62300 Equipment Rental & Maintenananc	591	605	600		600	0	0%
200-00-63000 Vehicle Lease	11,617	5,125					
200-00-63200 Fuel, Oil, Fluids	6,353	9,080	5,480	986	6,080	600	11%
200-00-63300 Vehicle Repairs & Maintenance				1,624		0	0%
200-00-64000 Public Education	14,243	13,887	3,500	14,913	3,500	0	0%
200-00-64030 Office Supplies	4,129	5,660	5,360	5,386	5,610	250	5%
200-00-64040 Postage & Shipping	4,047	3,950	2,850	2,163	3,640	790	28%
200-00-64060 Copying & Printing	16,162	8,180	6,930	3,186	10,180	3,250	47%
200-00-64070 Work Supplies	55,337	25,915	20,873	14,158	20,864	(9)	0%
200-00-64100 Janitorial Supplies	3,670	2,200	3,515	1,840	3,815	300	9%
200-00-64150 Communication Services	30,414	56,121	28,435	11,121	27,955	(480)	-2%
200-00-64191 Client Related Expenses	30,662	23,500	14,000	6,681	42,500	28,500	204%
200-00-64280 Medical Supplies	3,430	6,950	5,950	807	5,950	0	0%
200-00-64300 IT Maintenance & Subscriptions	30,629	24,975	23,305	22,467	24,723	1,418	6%
200-00-64310 IT Contracted Services	16,512	8,320	13,620	34,884	12,410	(1,210)	-9%
Total Operating Expenses	372,401	346,238	251,725	180,374	287,752	36,027	14%
Total Expenses	3,037,433	3,077,381	2,979,360	1,527,443	3,281,685	301,400	10%

Village of Caledonia Memorial Park

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
220-00-41110	Property Taxes	12,500	12,500	12,500	11,000	11,000	6,000	(6,500)	-52%
220-00-46600	Cemetery Services	3,770	1,600	1,600	4,006	6,000	9,000	7,400	463%
222-34300-000	Use of fund balance	-	-	-	-	-	5,000	5,000	0%
220-00-48100	Interest Income	20	1,600	26	1	-	-	(26)	0%
220-00-48400	Insurance Recoveries	-	26	-	122,865	122,865	140	140	0%
Total Income:		16,290	15,726	14,126	137,872	139,865	20,140	6,014	43%
Expense:									
220-00-50100	Salaries	-	5,200	5,200	-	-	5,200	-	0%
220-00-50110	Part Time Salaries	1,896	-	-	-	-	-	-	0%
220-00-50170	FICA	145	400	400	-	-	400	-	0%
220-00-50190	WRS	-	340	340	-	-	340	-	0%
220-00-62700	Grounds Services	4,528	8,036	8,036	3,209	5,000	13,000	4,964	62%
220-00-64070	Work Supplies	-	-	-	-	-	1,050	1,050	0%
220-00-64140	Utilities	142	-	150	56	-	150	-	100%
220-00-65080	Road Improvements	-	150	-	27,673	27,673	-	-	-
Total Expense:		6,711	14,126	14,126	30,938	32,673	20,140	6,014	43%
Net Income		9,579	1,600	-	106,934	107,192	-	-	0%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
221-00-41110	Property Taxes	75,800	75,800	66,300	66,300	66,300	117,625	51,325	77%
221-00-44330	Beer & Wine Permit	225	-	-	-	-	-	-	0%
221-00-46140	Property Rentals	125	-	-	4,085	5,000	-	-	0%
221-00-46150	Special Event Fees	4,574	-	-	-	-	-	-	0%
221-00-46210	Adult Sport Revenue	-	6,000	6,000	(520)	-	6,000	-	0%
221-00-46753	Park & Rec Rental	6,628	5,100	8,900	(305)	-	8,000	(900)	0%
221-00-46754	Recreation Misc	4,670	-	-	520	-	-	-	0%
221-00-48100	Interest Income	98	79	100	-	-	100	-	0%
221-00-48691	Advertising Revenue	8,200	8,400	8,400	-	-	8,500	100	1%
221-00-48900	Miscellaneous Revenues	7,524	1,500	1,500	-	-	1,500	-	0%
221-00-49210	Transfer From General Fund	18,000	18,000	18,000	-	18,000	7,500	(10,500)	-58%
221-00-49220	Use of fund balance	5,924	-	18,000	-	18,000	-	(18,000)	-100%
Total Income:		131,766	114,879	127,200	70,080	107,300	149,225	22,025	17%
Expense:									
221-00-50100	Salaries	24,796	36,462	38,610	18,383	38,610	47,357	8,747	23%
221-00-50110	Part Time Salaries	6,347	4,800	19,400	5,894	5,894	8,940	(10,460)	-
221-00-50130	Overtime	-	-	-	572	572	-	-	0%
221-00-50170	FICA	2,217	3,157	4,434	1,785	4,334	8,381	3,947	89%
221-00-50190	WRS	1,374	2,390	3,778	1,280	3,778	7,180	3,402	90%
221-00-50220	Health Care	8,902	17,500	17,500	8,050	17,500	20,400	2,900	17%
221-00-50240	Life Insurance	142	157	180	122	180	411	231	128%
221-00-50250	Dental Insurance	269	538	538	255	538	557	19	4%
221-00-61000	Professional Services	-	-	-	-	-	2,500	2,500	0%
221-00-62100	Contracted Services	603	540	10,800	2,326	3,500	13,000	2,200	20%
221-00-62700	Grounds Services	18,551	15,800	7,000	13,181	15,000	12,000	5,000	71%
221-00-63200	Fuel, Oil, Fluids	1,524	1,800	1,800	54	500	1,000	(800)	-44%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
221-00-63300	Vehicle Repairs & Maintenance	1,302	400	400	148	400	1,500	1,100	275%
221-00-64020	Advertising	2,026	2,900	2,900	128	128	2,000	(900)	-31%
221-00-64030	Office Supplies	208	100	100	-	-	200	100	100%
221-00-64060	Printing	-	25	75	-	-	-	(75)	-100%
221-00-64070	Work Supplies	1,144	2,480	435	929	1,000	4,000	3,565	820%
221-00-64100	Janitorial Supplies	630	400	400	1,367	1,500	1,300	900	225%
221-00-64110	Small Equipment	7,516	3,850	3,850	430	500	5,000	1,150	30%
221-00-64140	Utilities	10,631	9,600	9,600	4,112	9,600	9,000	(600)	-6%
221-00-64160	Fundraising Expenses	3,494	-	-	-	-	-	-	0%
221-00-64200	Sales & Use Tax	1,005	-	-	280	350	1,000	1,000	0%
221-00-64240	Building Repairs & Maintenance	2,029	5,000	5,000	3,953	5,000	2,000	(3,000)	-60%
221-00-64250	Equipment Repairs & Maintenance	840	200	200	1,095	2,000	1,000	800	400%
221-00-64400	Equipment Rental	350	200	200	-	-	500	300	150%
Total Expense:		95,901	108,299	127,200	64,344	110,884	149,225	22,025	17%
Net Income		35,866	6,580	-	5,736	(3,584)	-	-	-

JOINT PARK

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

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

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

Village of Caledonia Joint Parks

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
222-00-41110	Property Taxes	70,000	70,000	70,000	70,000	70,000	102,631	32,631	47%
222-00-42020	Mt. Pleasant Contribution	70,000	70,000	70,000	70,000	70,000	-	(70,000)	-100%
222-00-44300	Beer & Wine Permit	830	-	-	-	-	-	-	0%
222-00-46120	Miscellaneous Revenue	4,766	-	-	-	-	-	-	0%
222-00-46140	Property Rentals	27,359	21,000	-	12,015	15,000	-	-	0%
222-00-46150	Special Event Fees	4,179	5,000	5,000	4,500	-	9,000	4,000	0%
222-00-46700	Shelter/Park Rentals	500	-	-	125	-	6,000	6,000	0%
222-00-46710	Hall Rental	-	-	-	(1,089)	-	10,000	10,000	0%
222-00-46720	Beer Garden	-	-	-	6,606	15,000	25,000	25,000	0%
222-00-46730	Recurring Park Rentals	-	-	-	2,000	-	8,000	8,000	0%
222-00-46753	Park and Rec Rental	4,090	-	21,000	(4,460)	-	-	(21,000)	-100%
222-00-48400	Insurance Recoveries	-	-	-	265,273	265,273	-	-	-
222-00-48100	Interest Income	53	-	-	-	-	-	-	0%
Total Income:		181,777	166,000	166,000	424,970	435,273	160,631	(5,369)	-3%
Expense:									
222-00-50100	Salaries	38,007	52,587	52,587	9,422	19,000	47,357	(5,231)	-
222-00-50110	Part Time Salaries	11,410	9,500	17,360	-	8,000	5,740	(11,620)	-67%
222-00-50130	Overtime	-	-	-	393	500	-	-	0%
222-00-50170	FICA	3,563	4,750	5,351	687	2,104	8,137	2,786	52%
222-00-50180	Unemployment	3,037	2,250	2,250	1,679	2,250	-	(2,250)	-100%
222-00-50190	WRS	2,107	3,444	3,444	663	1,245	7,180	3,736	108%
222-00-50220	Health Care	13,747	20,783	20,783	3,782	10,350	20,400	(384)	-2%
222-00-50240	Life Insurance	13	60	150	-	75	411	261	174%
222-00-50250	Dental Insurance	359	560	538	139	250	557	19	4%
222-00-50260	Workers Compensation	2,993	2,250	3,574	-	3,574	-	(3,574)	-100%
222-00-51300	Education/Training/Conferences	761	700	700	-	700	700	-	0%

Village of Caledonia Joint Parks

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
222-00-60100	General Liability Insurance	2,333	2,000	1,500	-	1,500	2,000	500	33%
222-00-61000	Professional Services	84,409	-	-	114,974	115,000	4,000	4,000	0%
222-00-62100	Contracted Services	3,710	-	-	3,011	3,011	6,000	6,000	0%
222-00-62700	Grounds Services	16,607	20,000	18,000	19,666	25,000	20,000	2,000	11%
222-00-63200	Fuel, Oil, Fluids	538	-	-	372	800	700	700	0%
222-00-63300	Vehicle Repairs & Maintenance	1,850	-	-	-	-	1,500	1,500	0%
222-00-64030	Office Supplies	59	1,500	1,500	-	-	100	(1,400)	-93%
222-00-64070	Work Supplies	2,416	9,943	11,100	1,121	1,200	8,000	(3,100)	-28%
222-00-64100	Janitorial Supplies	90	-	3,550	2,053	3,000	1,500	(2,050)	-58%
222-00-64140	Utilities	11,639	13,850	13,850	8,371	11,350	11,350	(2,500)	-18%
222-00-64150	Telephone Service	404	2,850	2,850	-	-	-	(2,850)	-100%
222-00-64200	Sales & Use Tax	1,289	-	-	878	1,200	2,000	2,000	0%
222-00-64240	Building Repairs & Maintenance	13,851	5,389	6,800	10,765	15,000	9,000	2,200	32%
222-00-64250	Equipment Repairs & Maintenance	3,932	8,000	-	1,625	2,000	4,000	4,000	0%
Total Expense:		219,123	160,416	165,887	179,600	227,108	160,631	(5,256)	-3%
Net Income		(37,346)	5,584	113	245,369	208,165	-	(113)	-100%

Village of Caledonia

Fire/EMS Services

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
230-00-43610	Payment Muni Services	-	-	287,602	287,602	287,602	287,602	-	-
230-00-46230	Ambulance/EMS Fees	-	-	123,701	-	123,701	39,974	(83,727)	0%
Total Income:		-	-	411,303	287,602	411,303	327,576	(83,727)	-20%
Expense:									
230-00-50100	Salaries	-	-	206,936	-	206,936	182,715	(24,221)	-12%
230-00-50130	Overtime	-	-	5,600	-	5,600	5,600	-	0%
230-00-50140	Longevity	-	-	200	-	200	200	-	0%
230-00-50170	FICA	-	-	16,259	-	16,259	14,406	(1,853)	-11%
230-00-50190	WRS	-	-	26,758	-	26,758	23,831	(2,927)	-11%
230-00-50220	Health Care	-	-	31,500	-	31,500	31,500	-	0%
230-00-50240	Life Insurance	-	-	250	-	250	250	-	0%
230-00-50250	Dental Insurance	-	-	3,500	-	3,500	3,500	-	0%
230-00-50280	Clothing Allowance	-	-	900	-	900	900	-	0%
230-00-51300	Education/Training/Conferences	-	-	2,400	-	2,400	1,500	(900)	-38%
230-00-61000	Professional Services	-	-	50,000	-	50,000	-	(50,000)	-100%
230-00-62200	Community Dispatch Services	-	-	52,000	26,000	52,000	48,174	(3,826)	-7%
230-00-63200	Fuel, Oil, Fluids	-	-	3,500	-	3,500	3,500	-	0%
230-00-63300	Vehicle Repairs & Maintenance	-	-	3,700	-	3,700	3,700	-	0%
230-00-64280	Medical Supplies	-	-	7,800	-	7,800	7,800	-	0%
Total Expense:		-	-	411,303	26,000	411,303	327,576	(83,727)	-20%
Net Income		-	-	-	261,602	-	-	-	

Village of Caledonia Safer Grant

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
231-00-41110	Property Taxes	-	-	147,393	147,393	147,393	125,934	(21,459)	-15%
231-00-43200	Grants	-	-	367,574	-	367,574	377,801	10,227	3%
Total Income:		-	-	514,967	147,393	514,967	503,735	(11,232)	-2%
Expense:									
231-00-50100	Salaries	-	-	342,954	242,208	342,954	372,835	29,881	9%
231-00-50130	Overtime	-	-	-	5,108	-	-	-	0%
231-00-50140	Longevity	-	-	-	-	-	-	-	0%
231-00-50170	FICA	-	-	26,236	18,339	26,236	28,522	2,286	9%
231-00-50180	Unemployment	-	-	-	-	-	-	-	0%
231-00-50190	WRS	-	-	43,178	31,137	43,178	46,940	3,762	9%
231-00-50210	Pension	-	-	-	-	-	-	-	0%
231-00-50220	Health Care	-	-	99,116	23,468	99,116	53,343	(45,773)	-46%
231-00-50240	Life Insurance	-	-	252	-	252	597	345	137%
231-00-50245	Vision Insurance	-	-	-	-	-	-	-	0%
231-00-50250	Dental Insurance	-	-	3,231	805	3,231	1,498	(1,733)	-
Total Expenses:		-	-	514,967	321,065	514,967	503,735	(11,232)	-2%
Net Income:		-	-	-	(173,672)	-	-	-	0%

Village of Caledonia

Municipal Court

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
100-00-46140	Muni Court Revenues	-	-	139,067	-	120,562	117,267	(21,800)	0%
Total Income:		-	-	139,067	-	120,562	117,267	(21,800)	0%
Expense:									
100-32-50100	Salaries	64,896	62,170	70,502	49,639	70,502	71,746	1,244	2%
100-32-50110	Part Time Salaries	18,169	21,200	22,800	4,630	4,630	-	(22,800)	-100%
100-32-50140	Longevity	-	-	-	-	-	-	-	0%
100-32-50170	FICA	5,807	6,465	7,167	3,814	7,167	5,489	(1,678)	-23%
100-32-50180	Unemployment	-	-	-	4,306	-	-	-	0%
100-32-50190	WRS	4,415	4,495	4,827	2,802	4,827	3,493	(1,334)	-28%
100-32-50220	Health Care	20,783	20,785	20,779	15,306	20,779	23,056	2,277	11%
100-32-50240	Life Insurance	361	50	54	74	54	126	72	133%
100-32-50250	Dental Insurance	538	560	538	395	538	557	19	4%
100-32-50280	Clothing Allowance	-	-	-	-	-	-	-	0%
100-32-50340	Education Benefit	-	-	-	920	-	-	-	0%
100-32-51100	Testing/Physicals	-	-	-	-	-	-	-	-
100-32-51300	Education/Training/Conferences	1,927	2,040	2,300	100	1,020	2,150	(150)	-7%
100-32-51320	Memberships/Dues	-	-	-	45	45	150	150	0%
100-32-64030	Office Supplies	630	750	750	930	1,000	750	-	0%
100-32-64040	Postage & Shipping	-	-	-	-	-	-	-	0%
100-32-64060	Copying & Printing	471	1,000	1,000	773	1,000	1,000	-	0%
100-32-64070	Work Supplies	8,119	8,100	8,350	7,523	9,000	8,750	400	5%
Total Expense:		126,115	127,615	139,067	91,257	120,562	117,267	(21,800)	-16%
Net Income		(126,115)	(127,615)	-	(91,257)	-	-	-	

Village of Caledonia Refuse

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
240-00-46431	Solid Waste Disposal Fee	957,454	934,626	957,632	-	957,632	980,818	23,186	2%
240-00-49300	Fund Balance Applied	-	32,424	-	-	-	-	-	0%
Total Income:		957,454	967,050	957,632	-	957,632	980,818	23,186	2%
Expense:									
240-00-61300	Audit Services	169	550	550	550	550	550	-	0%
240-00-61600	Village Services	3,500	3,500	3,500	-	3,500	3,500	-	0%
240-00-62100	Contracted Services	947,339	960,000	947,551	646,583	947,551	971,565	24,014	3%
240-00-67100	Interest	-	3,000	3,000	-	3,000	3,000	-	0%
Total Expense:		951,008	967,050	954,601	647,133	954,601	978,615	24,014	3%
Net Income		6,445	-	3,031	(647,133)	3,031	2,203	(828)	-27%

-

Village of Caledonia Recycling

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 9/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,370	61,000	68,000	67,359	67,359	68,000	-	0%
241-00-46435	Recycling Fees	552,987	486,169	506,990	-	506,990	583,569	76,579	15%
241-00-48900	Miscellaneous Revenues	24	2,000	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		620,382	549,169	574,990	67,359	574,349	651,569	76,579	0%
Expense:									
241-00-50100	Salaries	-	-	-	-	-	7,308	7,308	0%
241-00-50170	FICA	-	-	-	-	-	559	559	0%
241-00-61300	Audit Services	1,900	1,900	1,900	1,900	1,900	1,900	-	0%
241-00-61600	Village Services	77,357	102,000	3,500	-	3,500	85,000	81,500	0%
241-00-61700	Property Rentals	6,575	2,500	2,500	-	2,500	2,500	-	0%
241-00-61800	Outside Help	9,304	8,000	8,571	-	8,571	-	(8,571)	0%
241-00-62100	Contracted Services	390,318	394,169	517,919	318,648	479,972	477,971	(39,948)	0%
241-00-62800	Waste Disposal	60,425	39,600	39,600	65,888	80,000	80,000	40,400	0%
241-00-67100	Interest	1,000	1,000	1,000	-	-	1,000	-	-
Total Expense:		546,878	549,169	574,990	386,435	576,443	656,238	81,248	0%
Net Income		73,504	-	-	(319,076)	(2,094)	(4,669)	(4,669)	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
500-00-41110	Property Taxes	345,794	345,794	354,475	354,475	354,475	97,563	(256,912)	-72%
500-00-42010	Special Assessment	19,104	50,000	45,000	21,083	45,000	22,500	(22,500)	-50%
500-00-46140	Property Rentals	16,589	16,589	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	6,688	15,000	12,000	3,388	12,000	7,000	(5,000)	-42%
500-00-46251	Residential Service	2,096,789	2,225,000	2,275,060	1,025,255	2,275,060	2,358,085	83,025	4%
500-00-46252	Commercial Service	472,127	425,000	434,560	196,349	434,560	451,600	17,040	4%
500-00-46253	Industrial Service	31,819	40,000	40,900	16,054	40,900	36,925	(3,975)	-10%
500-00-46254	Public Authorities Service	61,883	70,000	71,575	26,236	71,575	60,350	(11,225)	-16%
500-00-46255	Public Fire Protection	1,021,847	1,132,520	854,100	488,066	854,100	1,122,550	268,450	31%
500-00-47404	Service Charge Revenue	30,736	8,179	309,715	4,731	309,715	9,500	(300,215)	-97%
500-00-48100	Interest Income	56,606	26,000	22,000	4,235	22,000	10,000	(12,000)	-55%
500-00-48105	Dividend Income	2,234	3,000	3,000	1,468	3,000	2,500	(500)	-17%
500-00-48110	Other Interest	666	3,000	-	-	-	-	-	0%
500-00-48115	Late Payment Charges	86,894	78,000	78,000	5,839	78,000	78,000	-	0%
500-00-48301	Sale of Property	-	-	-	4,000	-	-	-	0%
500-00-48900	Miscellaneous Revenue	7,071	6,192	7,000	2,301	7,000	5,000	(2,000)	-29%
500-00-49100	Bond Proceeds	-	-	-	-	-	1,968,000	-	0%
500-00-49310	Capital Contribution	3,536,179	-	-	-	-	-	-	0%
500-00-49320	Impact Fees	145,700	92,000	92,000	34,100	92,000	75,000	(17,000)	-18%
Total Income:		7,938,726	4,536,274	4,615,974		2,204,168	6,321,162	1,705,188	37%
Expenses:									
500-00-50100	Salaries	307,260	336,200	339,860	161,298	339,860	335,567	(4,293)	-1%
500-00-50110	Part Time Salaries	-	4,500	-	-	-	-	-	0%
500-00-50130	Overtime	2,333	3,500	5,000	1,479	5,000	5,000	-	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2019	12/31/2019	1/1/2020	6/30/2020	12/31/2020	2021	Amt	%
500-00-50170	FICA	25,222	26,332	26,650	11,760	26,650	25,671	(979)	-4%
500-00-50190	WRS	22,774	40,253	23,175	10,657	23,175	22,651	(524)	-2%
500-00-50210	Pension	-	-	18,000	-	18,000		(18,000)	-100%
500-00-50220	Health Care	85,442	90,797	94,660	41,421	94,660	90,497	(4,163)	-4%
500-00-50240	Life Insurance	778	1,164	1,320	700	1,320	1,369	49	4%
500-00-50250	Dental Insurance	2,456	2,709	2,605	1,255	2,605	2,538	(67)	-3%
500-00-50260	Workers Compensation	13,440	20,000	20,000	-	20,000	20,000	-	0%
500-00-50270	Sick Leave Payout	-	8,000	-	8,000	-	8,000	8,000	0%
500-00-50280	Clothing Allowance	1,476	2,025	2,025	-	2,025	2,025	-	0%
500-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
500-00-51300	Education/Training/Conferences	2,589	1,000	1,000	410	1,000	2,500	1,500	150%
Total Salaries & Fringes:		463,768	549,480	547,295	236,980	547,295	528,818	(18,477)	
500-00-60100	General Liability Insurance	16,002	13,375	14,000	-	14,000	16,002	2,002	14%
500-00-61000	Professional Services	4,504	15,000	10,000	5,657	10,000	11,500	1,500	15%
500-00-61100	Attorney Fees	140	6,000	6,000	-	6,000	5,000	(1,000)	-17%
500-00-61300	Audit Services	9,360	6,500	6,500	6,500	6,500	7,500	1,000	15%
500-00-61310	Banking/Financial Charges	5	-	-	365	-	1,000	1,000	0%
500-00-61340	Engineering Design Charges	44,677	60,000	40,000	25,361	40,000	50,000	10,000	25%
500-00-62100	Contracted Services	535	10,000	-	-	-	-	-	0%
500-00-62300	Office Equipment Rental & Main	-	-	2,000	-	2,000	-	(2,000)	-100%
500-00-62550	Purchased Water	1,744,452	1,958,250	2,017,000	410,229	2,017,000	1,800,000	(217,000)	-11%
500-00-63200	Fuel, Oil, Fluids	1,539	-	-	1,175	-	2,500	2,500	0%
500-00-63300	Vehicle Repairs & Maintenance	12,987	15,000	17,500	2,891	17,500	15,000	(2,500)	-14%
500-00-64010	Notifications/publications	387	-	-	-	-	500	500	0%
500-00-64030	Office Supplies	6,884	9,110	9,500	2,623	9,500	9,000	(500)	-5%
500-00-64040	Postage & Shipping	11,808	17,000	17,000	2,946	17,000	17,000	-	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2019	12/31/2019	1/1/2020	6/30/2020	12/31/2020	2021	Amt	%
500-00-64060	Copying & Printing	124	-	-	-	-	-	-	0%
500-00-64070	Work Supplies	3,586	6,826	8,500	878	8,500	7,500	(1,000)	-12%
500-00-64120	Licenses, Permits & Fees	3,456	-	5,000	-	5,000	5,000	-	0%
500-00-64140	Utilities	15,755	24,350	24,350	7,393	24,350	16,000	(8,350)	-34%
500-00-64150	Communication Services	8,236	8,250	8,500	3,449	8,500	8,500	-	0%
500-00-64180	Public Fire Protection	258,765	303,930	315,000	64,691	315,000	293,450	(21,550)	-7%
500-00-64240	Building Repairs & Maintenance	227,138	267,461	390,000	145,890	390,000	390,000	-	0%
500-00-64250	Equipment Repairs & Maintenance	476	-	-	330	-	-	-	0%
500-00-64260	Grounds Repairs & Maintenance	1,897	-	-	-	-	-	-	0%
500-00-64320	IT Infrastructure	3,633	3,000	25,000	2,116	25,000	12,500	(12,500)	-50%
500-00-69000	Unrealized Gain/Loss on Invest	(17,431)	-	-	(2,503)	-	-	-	0%
500-00-69100	Realized Gain/Loss on Investme	9,047	-	-	-	-	-	-	0%
Total Operating Expenses:		<u>2,367,962</u>	<u>2,724,052</u>	<u>2,915,850</u>	<u>679,991</u>	<u>2,915,850</u>	<u>2,667,952</u>	<u>(247,898)</u>	-9%
Total Salaries & Operating:		<u>2,831,730</u>	<u>3,273,532</u>	<u>3,463,145</u>	<u>916,971</u>	<u>3,463,145</u>	<u>3,196,770</u>		
500-02-65130	Water Meters	-	-	-	-	-	125,000	125,000	0%
500-03-65130	GIS Mapping	-	-	-	-	-	50,000	50,000	0%
500-04-65130	Vehicle Replacement	-	-	-	-	-	20,000	20,000	0%
500-05-65130	North Kremer Additions Watermain	-	-	-	-	-	<u>1,170,000</u>	<u>1,170,000</u>	0%
Total Capital Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,365,000</u>		

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
Other Expenses:									
500-00-67100	Interest	354,006	375,000	400,000	187,859	400,000	325,806	(74,194)	-19%
500-00-67300	Principal	-	-	700,000	690,000	700,000	530,000	(170,000)	-24%
500-00-67600	Bond Issuance Costs	27,491	65,000	-	-	-	-	-	0%
500-00-68000	Depreciation Expense	460,474	343,371	374,887	115,118	374,887	460,474	85,587	23%
500-00-68100	Depreciation Expense CIAC	517,453	477,871	509,387	129,363	509,387	517,453	8,066	2%
500-00-68200	Amoritization Expense	16,475	-	-	-	-	-	-	0%
	Total Other Expense:	<u>1,375,899</u>	<u>1,261,242</u>	<u>1,984,274</u>	<u>1,122,341</u>	<u>1,984,274</u>	<u>1,833,733</u>	<u>(150,541)</u>	-8%
	Net Income	(1,375,899)	(1,261,242)	(1,984,274)	(1,122,341)	(1,984,274)	(74,341)	1,909,933	-96%
Add in non-cash expenses									
	Add Depreciation Expense						460,474		
	Add Depreciation Expense CIAC						517,453		
	Add Amoritization Expense						<u>-</u>		
	Anticipated change in net cash						903,586		

Village of Caledonia

Sewer Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
Income:									
501-00-41110	Property Taxes	557,809	600,809	559,359	559,359	559,359	555,855	(3,504)	-1%
501-00-42010	Special Assessment	6,842	6,000	-	-	-	-	-	0%
501-00-46160	Tax Search Fee	10,088	6,000	12,000	9,624	12,000	12,000	-	0%
501-00-46251	Residential Service	4,599,009	4,660,000	4,816,840	2,334,211	4,816,840	5,180,000	363,160	8%
501-00-46252	Commercial Service	784,050	781,000	799,780	419,244	799,780	930,000	130,220	16%
501-00-46253	Industrial Service	40,838	42,900	43,930	20,790	43,930	46,150	2,220	5%
501-00-46254	Public Authorities Service	134,512	140,000	143,360	70,340	143,360	156,150	12,790	9%
501-00-47404	Service Charge Revenue	364,650	450,000	400,000	112,200	400,000	275,000	(125,000)	-31%
501-00-48100	Interest Income	128,789	65,000	50,000	6,029	50,000	25,000	(25,000)	-50%
501-00-48105	Dividend Income	2,234	-	-	1,468	-	-	-	0%
501-00-48115	Late Payment Charges	107,844	120,000	125,000	44,865	125,000	100,000	(25,000)	-20%
501-00-48900	Miscellaneous Revenue	74,734	6,722	12,750	6,362	12,750	6,500	(6,250)	-49%
501-00-49100	Bond Proceeds	-	-	-	-	-	16,254,500		
501-00-49310	Capital Contribution	8,136,410	-	-	-	-	-	-	0%
Total Income:		14,947,808	6,878,431	6,963,019	3,584,491	6,963,019	23,541,155	16,578,136	238%
Expenses:									
501-00-50100	Salaries	313,704	336,200	339,857	161,298	339,857	335,567	(4,290)	-1%
501-00-50110	Part Time Salaries	-	4,500	-	-	-	-	-	0%
501-00-50130	Overtime	2,333	3,500	4,000	1,479	4,000	5,000	1,000	25%
501-00-50170	FICA	25,221	26,332	26,611	11,759	26,611	25,671	(940)	-4%
501-00-50190	WRS	22,428	40,253	23,170	11,002	23,170	22,651	(519)	-2%
501-00-50210	Pension	-	-	18,000	-	18,000		(18,000)	-100%
501-00-50220	Health Care	85,442	90,797	94,661	41,421	94,661	90,497	(4,164)	-4%
501-00-50230	Retiree Health Care	-	-	-	-	-	-	-	0%
501-00-50240	Life Insurance	778	1,164	1,320	700	1,320	1,369	49	4%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
501-00-50250	Dental Insurance	2,456	2,709	2,605	1,255	2,605	2,538	(67)	-3%
501-00-50260	Workers Compensation	13,440	17,000	17,000	-	17,000	20,000	3,000	18%
501-00-50270	Sick Leave Payout	-	8,000	8,000	-	8,000	8,000	-	0%
501-00-50280	Clothing Allowance	1,289	2,025	2,025	-	2,025	2,025	-	0%
501-00-50310	Safety Glasses	186	-	-	-	-	-	-	0%
501-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
501-00-51100	Testing/Physicals	-	-	-	52	-	-	-	0%
501-00-51300	Education/Training/Conferences	825	1,000	1,000	-	1,000	2,500	1,500	100%
Total Salaries & Fringes:		468,101	546,480	551,249	228,966	551,249	528,818		
501-00-60100	General Liability Insurance	16,002	14,000	14,000	-	14,000	14,000	-	0%
501-00-61000	Professional Services	4,497	15,000	13,000	804	13,000	10,000	(3,000)	-23%
501-00-61100	Attorney Fees	140	4,197	5,000	4,756	5,000	5,000	-	0%
501-00-61300	Audit Services	9,360	6,500	6,500	6,500	6,500	7,500	1,000	15%
501-00-61310	Banking/Financial Charges	-	-	-	449	-	1,000	1,000	0%
501-00-61340	Engineering Design Charges	39,058	60,000	30,000	28,278	30,000	50,000	20,000	67%
501-00-62100	Contracted Services	535	5,000	-	-	-	-	-	0%
501-00-62550	Sewer Treatment Charges	3,062,139	2,585,000	2,502,500	797,426	2,502,500	2,772,000	269,500	11%
501-00-63200	Fuel, Oil, Fluids	1,539	-	-	1,175	-	2,500	2,500	0%
501-00-63300	Vehicle Repairs & Maintenance	13,113	15,000	15,000	5,887	15,000	15,000	-	0%
501-00-64010	Notifications/publications	387	-	-	-	-	500	500	0%
501-00-64030	Office Supplies	6,106	8,717	8,750	2,216	8,750	9,000	250	3%
501-00-64040	Postage & Shipping	11,808	15,000	15,000	2,946	15,000	17,000	2,000	13%
501-00-64060	Copying & Printing	124	-	-	-	-	-	-	0%
501-00-64070	Work Supplies	3,376	6,202	6,500	1,287	6,500	7,500	1,000	15%
501-00-64140	Utilities	143,765	135,750	150,750	79,035	150,750	160,000	9,250	6%
501-00-64150	Communication Services	9,751	10,000	10,000	3,914	10,000	10,000	-	0%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt	%
501-00-64240	Building Repairs & Maintenance	110,819	175,966	185,000	70,499	185,000	185,000	-	0%
501-00-64250	Equipment Repairs & Maintenance	572	-	-	-	-	-	-	0%
501-00-64260	Grounds Repairs & Maintenance	1,875	-	-	-	-	-	-	0%
501-00-64320	IT Infrastructure	2,080	7,313	25,000	2,116	25,000	12,500	(12,500)	-50%
501-00-64400	Equipment/Storage Rental	-	-	1,500	-	1,500	-	(1,500)	-100%
Total Operating Expenses:		3,437,046	3,063,645	2,988,500	1,007,290	2,988,500	3,278,500	290,000	10%
501-00-65030	Equipment	-	365,611	500,000	-	500,000	100,000	(400,000)	-80%
501-01-65140	Annual Sewer Televising	-	-	-	-	-	85,000	85,000	-
501-02-65140	Sewer Modeling	-	-	-	-	-	15,000	15,000	-
501-03-65140	GIS Mapping	-	-	-	-	-	50,000	50,000	-
501-04-65140	Vehicle Replacement	-	-	-	-	-	20,000	20,000	-
501-07-65140	Central Lift Station Safety Site	-	-	-	-	-	800,000	800,000	-
501-09-65140	Hoods Creek Attenuation Basin (2nd)	-	-	-	-	-	10,300,000	10,300,000	-
501-10-65140	Dominican Lift Station Replacement	-	-	-	-	-	634,500	634,500	-
501-11-65140	Riverbend Lift Station Forcemain	-	-	-	-	-	3,200,000	3,200,000	-
501-12-65140	Riverbend Lift Station Safety Site	-	-	-	-	-	1,700,000	1,700,000	-
Total Capital Expenditures:		-	365,611	500,000	-	500,000	16,904,500		
Total Expenses:		3,905,147	3,975,736	4,039,749	1,236,256	4,039,749	20,711,818	16,962,069	
Net Ordinary Income:		11,042,661	2,902,695	2,923,270	2,348,236	2,923,270	2,829,337	(383,933)	
501-00-67100	Interest	586,300	650,000	675,000	321,153	675,000	1,140,516	465,516	69%
501-00-67300	Principal	-	-	2,241,000	2,261,428	2,241,000	2,313,672	72,672	3%
501-00-67600	Bond Issuance Costs	76,470	100,000	-	-	-	-	-	0%

Village of Caledonia

Sewer Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
501-00-68000	Depreciation Expense	1,343,252	1,295,000	1,355,733	335,813	1,355,733	1,343,252	(12,481)	-1%
501-00-68100	Depreciation Expense CIAC	223,369	-	-	55,842	-	223,369	223,369	0%
501-00-68200	Amoritization Expense	805,985	856,195	817,497	201,105	817,497	805,985	(11,512)	-1%
501-00-69000	Unrealized Gain/Loss on Invest	(57,085)	-	-	(2,148)	-	-	-	0%
501-00-69100	Realized Gain/Loss on Investme	3,774	-	-	-	-	-	-	0%
	Total Other Expense:	<u>2,982,066</u>	<u>2,901,195</u>	<u>5,089,230</u>	<u>3,173,194</u>	<u>5,089,230</u>	<u>5,826,794</u>	<u>737,564</u>	14%
	Net Income	8,060,595	1,500	(2,165,960)	(824,958)	(2,165,960)	(2,997,457)	(831,497)	38%
Add in non-cash expenses									
Add Depreciation Expense							1,343,252		
Add Depreciation Expense CIAC							223,369		
Add Amoritization Expense							<u>805,985</u>		
Anticipated change in net cash							(624,851)		



CALEDONIA UTILITY DISTRICT

2021 PROPOSED STORM WATER BUDGET

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

The proposed budget covers 3 full time employees

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

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

The Capital Outlay for 2021 consists of 6 items/projects. Culvert Replacements, to replace road culverts that have failed and under roads that are scheduled to be repaved. GIS Update, to continue updating of the storm sewer facilities map in the GIS System. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Highway 32 Stream Restoration, for the regrading of a drainage way for increased capacity and conveyance of storm water. Turtle Creek Restoration, for the creation of a Relocation Order and acquiring easements for the upcoming project for increased capacity and conveyance of storm water. Transfer of Capital Projects, the purchase of a ditch excavating backhoe for the Highway Department.

The Village of Caledonia Storm Water Utility District will be in its seventh year of principle payments and eighth year of interest payments on the Kremer Area Road & Utility Reconstruction debt service. Those principle and interest payments continue until 2023.

The Village of Caledonia Storm Water Utility District has proposed a balanced budget for 2021.

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance	
								Amt	%
Income:									
502-00-42010	Special Assessment	59,483	53,500	47,250	6,373	47,250	42,000	(5,250)	-11%
502-00-46311	Engineering Design Charges	21,631	35,000	35,000	3,818	35,000	25,000	(10,000)	-29%
502-00-47400	ERU Storm water fee	1,007,123	998,600	1,007,265	(463)	1,007,265	1,010,000	2,735	0%
502-00-48100	Interest Income	79,202	35,000	60,000	4,554	60,000	20,000	(40,000)	-67%
502-00-48900	Miscellaneous Revenue	600	-	-	-	-	-	-	0%
502-00-49300	Fund Balance Applied	-	871,785	912,915	-	912,915	750,217	(162,698)	-18%
Total Income:		1,168,039	1,993,885	2,062,430	14,281	2,062,430	1,847,217	(215,213)	-10%
Expense:									
502-00-50100	Salaries	184,953	162,655	162,200	51,457	162,200	232,582	70,382	43%
502-00-50170	FICA	10,178	12,445	12,410	3,727	12,410	17,792	5,382	43%
502-00-50190	WRS	8,302	10,655	10,410	3,473	10,410	15,700	5,290	51%
502-00-50220	Health Care	31,949	36,780	29,175	10,587	29,175	49,698	20,523	70%
502-00-50240	Life Insurance	339	655	655	83	655	919	264	40%
502-00-50250	Dental Insurance	763	1,120	1,080	279	1,080	1,368	288	27%
502-00-50260	Workers Compensation	5,369	4,750	4,850	-	4,850	6,500	1,650	34%
502-00-50280	Clothing Allowance	450	900	900	-	900	1,350	450	50%
502-00-50310	Safety Glasses	-	-	1,000	-	1,000	900	(100)	-10%
502-00-51300	Education/Training/Conferences	791	2,900	6,500	175	6,500	6,500	-	0%
502-00-51320	Memberships/Dues	3,625	-	-	-	-	-	-	0%
502-00-51340	Certification/licensing	-	-	3,000	69	3,000	-	(3,000)	-100%
Total Salaries & Fringes:		246,719	232,860	232,180	69,851	232,180	333,309		
502-00-60100	General Liability Insurance	2,572	2,075	1,650	-	1,650		(1,650)	-100%
502-00-61000	Professional Services	421	-	-	-	-		-	0%

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2019	12/31/2019	1/1/2020	6/30/2020	12/31/2020	2021	Amt	%
502-00-61100	Attorney Fees	3,225	55,000	10,000	1,241	10,000	5,000	(5,000)	-50%
502-00-61300	Audit Services	-	-	5,000	5,000	5,000	5,000	-	0%
502-00-61600	Village Services	30,000	42,500	35,000	-	35,000	15,000	(20,000)	-57%
502-00-62100	Contracted Services	58,872	67,000	60,000	-	60,000	-	(60,000)	-100%
502-00-62101	MS4 - Illicit Discharge	-	-	-	-	-	11,500	11,500	-
502-00-62102	MS4 - Public Education	-	-	-	-	-	4,100	4,100	-
502-00-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0%
502-00-62700	Grounds Services	23,100	35,000	30,000	-	30,000	-	(30,000)	-100%
502-00-64030	Office Supplies	90	2,500	2,500	200	2,500	2,500	-	0%
502-00-64040	Postage & Shipping	-	-	-	-	-	500	500	0%
502-00-64050	Publications & Subscriptions	-	-	400	-	400	200	(200)	-50%
502-00-64060	Copying & Printing	-	-	-	47	-	-	-	0%
502-00-64070	Work Supplies	4,258	17,000	3,000	202	3,000	3,000	-	0%
502-00-64140	Utilities	30	-	-	534	-	5,000	5,000	0%
502-00-64150	Communication Services	60	-	-	60	-	500	500	0%
502-00-64240	Building Repairs & Maintenance	105	-	55,000	16,628	55,000	65,000	10,000	18%
502-00-64250	Equipment Repairs & Maintenanc	-	-	-	-	-	-	-	0%
502-00-64260	Grounds Repairs & Maintenance	79,475	-	7,000	35,704	7,000	37,000	30,000	429%
502-00-64300	IT Maintenance & Subscriptions	6,702	7,450	7,350	264	7,350	7,500	150	2%
502-00-64310	IT Contracted Services	-	-	-	-	-	-	-	0%
502-00-64500	Permits & Fees	14,227	53,500	30,000	4,557	30,000	3,000	(27,000)	-90%
502-00-65050	Communications Equipment	-	-	50,000	-	50,000	-	(50,000)	-100%
502-00-65060	Computer Hardware	-	-	-	2,587	-	-	-	0%
502-00-65150	Storm Sewers	103,571	1,150,000	1,216,500	320,618	1,216,500	-	(1,216,500)	-100%
502-00-65151	Culvert Replacements	-	-	-	-	-	60,000	60,000	-
502-00-65152	GIS Update	-	-	-	-	-	50,000	50,000	-
502-00-65153	Hoods Creek Brushing	-	-	-	-	-	25,000	25,000	-

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2019	Budget 12/31/2019	Budget 1/1/2020	Actual 6/30/2020	Estimated 12/31/2020	Budget 2021	Variance Amt %	
502-00-65154	Highway 32 Stream Restoration	-	-	-	-	-	525,000	525,000	-
502-00-65155	Turtle Creek Restoration	-	-	-	-	-	75,000	75,000	-
502-00-66300	Transfer to Capital Projects	-	-	-	-	-	300,000	300,000	-
	Total Operating Expenses:	<u>326,709</u>	<u>1,432,025</u>	<u>1,513,400</u>	<u>387,641</u>	<u>1,513,400</u>	<u>1,199,800</u>	<u>(313,600)</u>	
	Total Expenses:	<u>573,427</u>	<u>1,664,885</u>	<u>1,745,580</u>	<u>457,492</u>	<u>1,745,580</u>	<u>1,533,109</u>	<u>(212,471)</u>	
	Net Ordinary Income:	<u>594,612</u>	<u>329,000</u>	<u>316,850</u>	<u>(443,211)</u>	<u>316,850</u>	<u>314,108</u>	<u>(2,742)</u>	
502-00-67100	Interest	34,000	(5,500)	26,850	15,600	26,850	19,108	(7,742)	-29%
502-00-67300	Principal	280,000	5,000	290,000	290,000	290,000	295,000	5,000	2%
502-00-68000	Depreciation Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>425,000</u>	<u>425,000</u>	-100%
	Total Other Expense:	<u>314,000</u>	<u>(500)</u>	<u>316,850</u>	<u>305,600</u>	<u>316,850</u>	<u>739,108</u>	<u>422,258</u>	-100%
	Net Income	594,612	329,000	316,850	(443,211)	316,850	(425,000)	(741,850)	0%
	Add in non-cash expenses								
	Add Depreciation Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>425,000</u>	<u>425,000</u>	-100%
	Anticipated change in net cash	594,612	329,000	316,850	(443,211)	316,850	(0)	(316,850)	-100%