

VILLAGE BOARD MEETING AGENDA
Monday, October 18, 2021 at 6:00 p.m.
Caledonia Village Hall - 5043 Chester Lane

THIS WILL BE AN IN-PERSON MEETING

1. **Meeting called to order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Communications and Announcements**
5. **Approval of Minutes**
 - Special Board – September 28, 2021, September 29, 2021 & October 4, 2021
 - Village Board – October 4, 2021
6. **Citizens Reports**
7. **Committee Reports**
 - A. Finance
 1. Approval of A/P checks
8. **Ordinances and Resolutions**
 - A. **Resolution 2021-105** – A Resolution Authorizing the Issuance and Sale of \$17,095,000 Water System and Sewerage System Revenue Bonds, Series 2021 of the Village of Caledonia, Racine County, Wisconsin, and Providing for the Payment of the Bonds and Other Details With Respect to the Bonds
 - B. **Resolution 2021-106** – Resolution Authorizing The Village Of Caledonia To Enter Into A Contract With The Wisconsin Humane Society For Humane Animal Control Services For 2022
 - C. **Resolution 2021-107** – Resolution Of The Village Board Of The Village Of Caledonia Approving A First Amendment To Loan Agreement Between, Village Of Caledonia, CCM-Caledonia, LLC And Cardinal Capital Management, Inc.
 - D. **Resolution 2021-108** – A Resolution Of The Village Board Of The Village Of Caledonia Modifying The Approved Site, Building, & Operations Plan To Construct A ±4,052 Square Foot Training Facility Located At 3710 7 Mile Road, Village Of Caledonia, Racine County, WI; Ryan Rudie, Applicant, Wisconsin Electric Power Company, Owner
 - E. **Resolution 2021-109** – Resolution Authorizing The Village Of Caledonia To Enter Into A Contract With Clifton Larson Allen LLP For 2021 Audit Services
9. **New Business**
 - A. Appointment to the Community Development Authority
 - B. 5 ½ Mile Road Charles Street Intersection Additional Signage Request
 - C. Approve the Draft 2022 Budget for the Purpose of Publication for the November 15th Budget Hearing
10. **Report from Village Administrator**
11. A. The VILLAGE BOARD will take up a motion to go into CLOSED SESSION, for the following purposes: pursuant to s. 19.85(1)(e), Wis. Stat., deliberating or negotiating the purchasing of public

properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: specifically: (1) to discuss the fee agreement between the Village and the Horton Group, Inc. for broker services for health, dental, vision and life insurance plans; and (2) to discuss the parameters for the anticipated transfer of the Caledonia-Mt. Pleasant Joint Memorial Park in Franksville to Racine County.

B. The VILLAGE BOARD reserves the right to go back into OPEN SESSION, and possibly take action on the items discussed during the closed session and to move to the remaining items on the agenda.

12. **Adjournment**

**Special Village Board Meeting
September 28, 2021**

Board Present: Trustee Wanggaard, Trustee Stillman, Trustee Weatherston, Trustee Martin, Trustee McManus, Trustee Wishau and President Dobbs.

Absent None.

Staff/Others: Village Administrator Kathy Kasper, Finance Director Bane Thomey, HR Manager Michelle Tucker, Fire Chief Jeff Henningfeld, and Police Chief Christopher Botsch.

1. Call the meeting to order

President Dobbs called the meeting to order at 5:00 p.m., at the Caledonia Village Hall.

2. Review of 2022 proposed Village of Caledonia budget, major areas addressed

- Police
 - *Discussion regarding COPS grant funding and potential for additional officer*
- Fire
 - *SAFER Grant Discussion*
- Police Support
- Municipal Court
- Highway
- Engineering
- Building
- Village Clerk
- Elections
- Administration
- Finance
- Professional
- Village Board
 - *Discussion regarding Trustees salary and last time salary was increased*
- Parks
- Cemetery
- Joint Parks
 - *Discussion had on future of Joint Parks under Caledonia direction*
- Refuse
- Recycling
- TIDs
- Capital Projects
- Debt Service

Tax levy changed but bottom line remained the same.

3. Adjournment.

Motion by Trustee Wanggaard to adjourn. Seconded by Trustee Stillman. Motion carried unanimously. Adjourned at 9:26 p.m.

Respectfully submitted,
Joslyn Hoeffert, Village Clerk

**Special Village Board Meeting
September 29, 2021**

Board Present: Trustee Stillman, Trustee Weatherston, Trustee Martin, Trustee Wishau and President Dobbs. Trustee McManus (left at 7:00) and Trustee Wanggaard were present via ZOOM.

Absent None.

Staff/Others: Village Administrator Kathy Kasper, Finance Director Bane Thomey, HR Manager Michelle Tucker, Development Director Peter Wagner, Utility Director Anthony Bunkelman (left at 5:40), Fire Chief Jeff Henningfeld, and Police Chief Christopher Botsch.

1. Call the meeting to order

President Dobbs called the meeting to order at 5:38 p.m., at the Caledonia Village Hall.

2. Review of 2022 proposed Village of Caledonia budget, major areas addressed

- Village Board
- Engineering
- Facilities
- Community Development
- Joint Parks
- Parks
 - *Impact Fee discussion*
 - *Addition to CIP - Engineering and Surveying for Walking Trail*
 - *Potential Pickleball Court funding*
- Capital Projects
- Debt Service
- Water and Sanitary Sewer Utility
 - *Pushed to 10/4 Village Board meeting*
- Stormwater Utility
 - *Pushed to 10/4 Village Board meeting*

Thomey presented the changes made during last night's session.

3. Adjournment

Motion by Trustee Wanggaard to adjourn. Seconded by Trustee Weatherston. Motion carried unanimously. Adjourned at 7:36 p.m.

Respectfully submitted,

Joslyn Hoeffert, Village Clerk

Board Present: Trustee Weatherston, Trustee Stillman, Trustee Martin, Trustee McManus, and President Dobbs.

Absent Trustee Wishau and Trustee Wanggaard were excused.

Staff/Others: Administrator Kathy Kasper, HR Manager Michelle Tucker, Finance Director Bane Thomey, Utility Director Anthony Bunkelman, Utility Manager Bob Lui, and Development Director Peter Wagner.

1. Call the meeting to order

President Dobbs called the meeting to order at 5:00 p.m., at the Caledonia Village Hall.

2. Review of 2022 proposed Village of Caledonia budget for the Utility District (discussion only)

- Water and Sanitary Sewer Utility
 - *Water Utility Off Levy*
 - *Impact Fees Adjusted with TID 5 Condo Project*
 - *GIS Mapping Projected to Decrease*
 - *Replacement Of Obsolete Generators*
 - *Meter Reading Software and Equipment*
 - *Smoke Testing Program*
- Stormwater Utility
 - *Newly Created Positions*
 - *Culvert Replacements Increased for Cost of Materials*
 - *Highway 32 Stream Restoration*
 - *ERU Increase Impacted by The Development and Impervious Surface*

3. ARPA Funds

A handout was given to the Trustees overviewing eligible uses of the funds.

4. Adjournment

Motion by Trustee Weatherston to adjourn. Seconded by Trustee Stillman. Motion carried unanimously. Adjourned at 5:58 p.m.

Respectfully submitted,

Joslyn Hoeffert, Village Clerk

**Village Board Meeting
October 4, 2021**

1 - Order

President Dobbs called the Village Board meeting to order at 6:00 p.m., at the Caledonia Village Hall.

2 - Pledge of Allegiance

3 - Roll Call

Board: Trustee Weatherston, Trustee Stillman, Trustee Martin, Trustee McManus, and President Dobbs.

Absent: Trustee Wishau and Trustee Wanggaard were excused.

Staff: Administrator Kathy Kasper, HR Manager Michelle Tucker, Finance Director Bane Thomey, Utility Director Anthony Bunkelman, and Development Director Peter Wagner.

4 – Communications and Announcements

5 – Approval of Minutes

Village Board – September 20, 2021

Special Board – September 20, 2021

Motion by Trustee Martin to approve the Special Board minutes of the following meeting(s) as printed. Seconded by Trustee Stillman. Motion carried, unanimously.

Motion by Trustee McManus to approve the Village Board minutes of the following meeting(s) as printed. Seconded by Trustee Martin. Motion carried, unanimously.

6 – Citizens Reports

Michael Kadamian, 6605 Chesapeake Rd., explained how the holiday light show has grown in size and popularity. He had moved to a subdivision for a quiet atmosphere and not an amusement show. He is the only house that is affected by this show and acknowledged that temporary no-parking signs will be put up to prevent him from parking in front of his home. He asked if the temporary no-parking sign could be moved so he could have some privacy. He thought the HOA should protect all the neighborhood and hoped something could be worked out with the Village.

7 – Committee Reports

7A(1 Approval of A/P checks) -

Village – \$331,031.90

Motion by Trustee Martin to approve the A/P checks as presented for \$331,031.90.
Seconded by Trustee Weatherston. carried unanimously

8 – Ordinances and Resolutions

8A - Resolution 2021-101 – A Resolution Of The Village Board Of The Village Of Caledonia Approving the Village of Caledonia Ward Redistricting Plan

Clerk Hoeffert explained the redistricting process.

Motion by Trustee Martin to approve Resolution 2021-101. Seconded by Trustee Weatherston. Motion carried unanimously.

8B - Resolution 2021-102 – A Resolution Of The Village Board Of The Village Of Caledonia Establishing Ward Assignments And Designating Polling Locations

Motion by Trustee Martin to approve Resolution 2021-102. Seconded by Trustee Weatherston. Motion carried unanimously.

8C - Resolution 2021-103 –Resolution Of The Village Board Of The Village Of Caledonia To Approve A Site, Building, & Operations Plan To Construct A ±4,052 Square Foot Training Facility Located At 3710 7 Mile Road, Village Of Caledonia, Racine County, Wi; Ryan Rudie, Applicant, Wisconsin Electric Power Company, Owner

Motion by Trustee Weatherston to approve Resolution 2021-103. Seconded by Trustee Stillman. Motion carried unanimously.

8D - Resolution 2021-104 – A Resolution Of The Village Board Of The Village Of Caledonia Appointing Village Public Services Director Anthony Bunkelman

Restructuring and creating a new position to encompass and oversee Highway, Engineering, Utility and Parks.

Motion by Trustee Stillman to approve Resolution 2021-104. Seconded by Trustee Weatherston. Motion carried unanimously.

9 – New Business

9A – A. Police Grants – Northern and Middle States Rural Law Enforcement Assistance Program

- 1) Speed Trailer**
- 2) Automated License Plate Reader**

The Police Department is seeking permission to apply for a no-cost grant for the Village.

Motion by Trustee Weatherston to authorize the Police Grants – Northern and Middle States Rural Law Enforcement Assistance Program for a Speed Trailer and Automated License Plate Reader. Seconded by Trustee McManus. Motion carried unanimously.

9B – Appointments for the Construction of the Public Safety Building Ad-Hoc Committee

This Committee will be made up of the Police Chief, the Fire chief, Public Services Director Anthony Bunkelman, Development Director Peter Wagner, Trustee Dale Stillman (Public Safety Committee) and Trustee Tom Weatherston (Public Works Committee). This body will meet weekly or bi-weekly.

Motion by Trustee McManus to approve the ad hoc committee as proposed by the administrator. Seconded by President Dobbs. Motion carried, 4/1.

9C – Telework Policy

The procedural portion will but separated from the policy.

Motion by Trustee Weatherston to approve the telework policy. Seconded by Trustee Martin. Motion carried unanimously.

10 – Report from Village Administrator

Potential proposal from various developers for TID 5 single family homes.

11 – Adjournment

Motion by Trustee Weatherston to adjourn. Seconded by Trustee Stillman. Motion carried unanimously.

Meeting adjourned at 6:25 p.m.

Respectfully submitted,

Joslyn Hoeffert, Village Clerk

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
ACH - JAMES IMAGING								
897	ACH - JAMES IMAGING	30138928	VILLAGE COPIER SYSTEM	09/23/2021	1,322.20	.00		100-90-62300 Office Equipment Rental & Main
Total ACH - JAMES IMAGING:					1,322.20	.00		
ACH - WE ENERGIES								
380	ACH - WE ENERGIES	092021	BILL PERIOD 8/16/21-009/14/21	09/20/2021	16.67	.00		100-35-64140 Utilities
Total ACH - WE ENERGIES:					16.67	.00		
ACH - WEX BANK / SPEEDWAY FLEET								
925	ACH - WEX BANK / SPEEDWAY	EJ9940918202	DIESEL FUEL	09/29/2021	267.58	.00		100-35-63200 Fuel, Oil, Fluids
Total ACH - WEX BANK / SPEEDWAY FLEET:					267.58	.00		
AERO COMPRESSED GASES								
29	AERO COMPRESSED GASES	444074	OXYGEN TANK RENTALS	10/06/2021	142.21	.00		100-35-64280 Medical Supplies
29	AERO COMPRESSED GASES	444461	OXYGEN TANK RENTALS	10/06/2021	42.50	.00		100-35-64280 Medical Supplies
Total AERO COMPRESSED GASES:					184.71	.00		
APEX KEY & LOCK								
118	APEX KEY & LOCK	INV-4034	BATTERY CHANGE ON LOCKS	09/29/2021	173.53	.00		100-30-64240 Building Repairs & Maintenance
Total APEX KEY & LOCK:					173.53	.00		
ARAMARK								
128	ARAMARK	1641437019	RUG DELIVERY AT VILLAGE HA	10/06/2021	236.03	.00		100-43-62100 Contracted Services
Total ARAMARK:					236.03	.00		
AURORA HEALTH CARE								
155	AURORA HEALTH CARE	694618	PERSONNEL PRE EMPLOYMEN	09/26/2021	233.00	.00		100-13-51100 Personnel Medical Exams
Total AURORA HEALTH CARE:					233.00	.00		
BAYCOM								
183	BAYCOM	EQUIPINV_034	BROTHER PRINTER	10/07/2021	302.00	.00		400-30-65040 Equipment-Vehicles
Total BAYCOM:					302.00	.00		
BJELAJAC & KALLENBACH, LLC								
210	BJELAJAC & KALLENBACH, LL	19115-024D21	FOUR MILE ROAD SPECIAL AS	09/30/2021	79.00	.00		414-00-61000 Professional Services
210	BJELAJAC & KALLENBACH, LL	20115-017D9	BRIARWOOD CONDO. EASEME	09/30/2021	63.20	.00		100-23163-001 Briarwood

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
Total BJELAJAC & KALLENBACH, LLC:					142.20	.00		
BRAUNS								
245	BRAUNS	0013323	JT PARK - HVAC SERVICES	10/11/2021	265.00	.00		222-00-64140 Utilities
Total BRAUNS:					265.00	.00		
BUY RIGHT, INC.								
273	BUY RIGHT, INC.	14873-340880	WASHER FLUID	10/09/2021	60.60	.00		100-30-63300 Vehicle Repairs & Maintenance
273	BUY RIGHT, INC.	339569	OIL DRY	10/06/2021	63.30	.00		100-35-64110 Small Equipment
273	BUY RIGHT, INC.	340162	WIPER BLADES MED 11 & SHEL	10/05/2021	45.52	.00		100-35-63300 Vehicle Repairs & Maintenance
273	BUY RIGHT, INC.	341141	WINDSHIELD WASHER FLUID	10/13/2021	19.74	.00		100-35-63200 Fuel, Oil, Fluids
Total BUY RIGHT, INC.:					189.16	.00		
CARLOS CLEANING								
2257	CARLOS CLEANING	2021-9	SEP-21; MONTHLY CLEANING S	09/30/2021	169.65	.00		200-10-64100 Janitorial Supplies
2257	CARLOS CLEANING	2021-9	SEP-21; MONTHLY CLEANING S	09/30/2021	12.91	.00		200-27-64100 Janitorial Supplies
2257	CARLOS CLEANING	2021-9	SEP-21; MONTHLY CLEANING S	09/30/2021	47.35	.00		200-28-64100 Janitorial Supplies
2257	CARLOS CLEANING	2021-9	SEP-21; MONTHLY CLEANING S	09/30/2021	10.38	.00		200-29-64100 Janitorial Supplies
2257	CARLOS CLEANING	2021-9	SEP-21; MONTHLY CLEANING S	09/30/2021	12.91	.00		200-72-64100 Janitorial Supplies
Total CARLOS CLEANING:					253.20	.00		
COMPLETE OFFICE OF WISCONSIN								
392	COMPLETE OFFICE OF WISCO	181963	BINDER CLIPS, ENVELOPES, P	09/28/2021	281.38	.00		100-13-64030 Office Supplies
392	COMPLETE OFFICE OF WISCO	181965	PARCHMENT PAPER	09/28/2021	30.97	.00		100-13-64030 Office Supplies
392	COMPLETE OFFICE OF WISCO	187452	JANITORIAL SUPPLIES	10/06/2021	84.25	.00		100-35-64100 Janitorial Supplies
Total COMPLETE OFFICE OF WISCONSIN:					396.60	.00		
Ergotech Controls, Inc.								
9195	Ergotech Controls, Inc.	INV-1608408	PEPWAVE FOR Q-12	10/12/2021	655.41	.00		100-35-64110 Small Equipment
9195	Ergotech Controls, Inc.	INV-1609217	PEPWAVE	10/06/2021	655.41	.00		400-30-65040 Equipment-Vehicles
Total Ergotech Controls, Inc.:					1,310.82	.00		
FOTH INFRASTRUCTURE & ENVIRO, LLC								
666	FOTH INFRASTRUCTURE & EN	74433	SCANNELL DEV DEBACK INDU	09/24/2021	1,857.70	.00		100-23163-043 Scannel Properties 499-DeBack
Total FOTH INFRASTRUCTURE & ENVIRO, LLC:					1,857.70	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
FRANKSVILLE AUTOMOTIVE LLC								
679	FRANKSVILLE AUTOMOTIVE LL	000015626	TIRES - 03 GMC SIERRA 3500	09/30/2021	429.63	.00		222-00-63300 Vehicle Repairs & Maintenance
Total FRANKSVILLE AUTOMOTIVE LLC:					429.63	.00		
FRANKSVILLE OIL								
680	FRANKSVILLE OIL	370266	3999 GAL. NL GAS	10/07/2021	10,457.38	.00		100-41-63200 Fuel, Oil, Fluids
680	FRANKSVILLE OIL	370414	DIESEL FUEL FOR CFD VEHICL	10/06/2021	482.23	.00		100-35-63200 Fuel, Oil, Fluids
Total FRANKSVILLE OIL:					10,939.61	.00		
GLEASON REDI MIX								
723	GLEASON REDI MIX	304719R	#1 SLURRY 4736 N GREENBAY	08/19/2021	730.00	.00		100-41-64090 Road Maintenance Materials
Total GLEASON REDI MIX:					730.00	.00		
GUETZKE & ASSOCIATES, INC.								
767	GUETZKE & ASSOCIATES, INC.	1483121-IN	ANNUAL FIRE ALARM INSPECTI	10/12/2021	272.99	.00		100-35-64240 Building Repairs & Maintenance
Total GUETZKE & ASSOCIATES, INC.:					272.99	.00		
IMPERIAL BAG & PAPER CO, LLC DBA KRANZ								
1097	IMPERIAL BAG & PAPER CO, LL	1752777-00	JANITORIAL SUPPLIES	10/06/2021	135.74	.00		100-35-64100 Janitorial Supplies
1097	IMPERIAL BAG & PAPER CO, LL	1755905-00	CAR WASH AND LAUNDRY SOA	10/06/2021	185.42	.00		100-35-64100 Janitorial Supplies
Total IMPERIAL BAG & PAPER CO, LLC DBA KRANZ:					321.16	.00		
JEFFERSON FIRE & SAFETY, INC.								
909	JEFFERSON FIRE & SAFETY, IN	IN132226	TIC BATTERY	10/12/2021	229.52	.00		100-35-64250 Equipment Repairs & Maintenan
Total JEFFERSON FIRE & SAFETY, INC.:					229.52	.00		
JOHNS DISPOSAL SERVICE, INC.								
967	JOHNS DISPOSAL SERVICE, IN	728353	CONTRACTED BILLING GARBA	09/24/2021	82,601.78	.00		240-00-62100 Contracted Services
967	JOHNS DISPOSAL SERVICE, IN	728353	CONTRACTED BILLING RECYC	09/24/2021	40,598.55	.00		241-00-62100 Contracted Services
Total JOHNS DISPOSAL SERVICE, INC.:					123,200.33	.00		
KARL H. SCHNABEL CO. INC.								
1033	KARL H. SCHNABEL CO. INC.	123704	PRINT & LAMINATE	10/12/2021	23.75	.00		100-35-64060 Copying & Printing
Total KARL H. SCHNABEL CO. INC.:					23.75	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
KORTENDICK HARDWARE								
1096	KORTENDICK HARDWARE	144591	TRASH BAGS	08/31/2021	43.17	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144591	HORNET SPRAY + DISCOSUNT	08/31/2021	1.00	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144656	SCREWDRIVER, MOUNTING ST	09/02/2021	29.13	.00		222-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144894	CABLE, CHAIN	09/16/2021	32.70	.00		222-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144906	BATTERIES	09/17/2021	14.39	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144919	FASTENERS, MOTOMIX	10/17/2021	32.96	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	144935	TRASH BAGS	09/18/2021	25.98	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	144956	MISC. FASTNERS - CRAWFOR	09/20/2021	10.73	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	145061	TRASH BAGS - CRAWFORD	09/24/2021	47.97	.00		221-00-64100 Janitorial Supplies
1096	KORTENDICK HARDWARE	145061	BATTERIES & INSTANT SAVING	09/24/2021	5.39	.00		221-00-64070 Work Supplies
1096	KORTENDICK HARDWARE	145205	SAWZALL BLADE SET & 5 - TOO	10/01/2021	514.78	.00		221-00-64070 Work Supplies
Total KORTENDICK HARDWARE:					758.20	.00		
MARTIN FORD, INC.								
1234	MARTIN FORD, INC.	127357	#214 REPLACE SPARK PLUGS,	10/02/2021	1,599.24	.00		100-30-63300 Vehicle Repairs & Maintenance
1234	MARTIN FORD, INC.	127361	#210 CENTER CAP	10/02/2021	87.05	.00		250-30-64192 Police K9
Total MARTIN FORD, INC.:					1,686.29	.00		
MENARDS RACINE								
1281	MENARDS RACINE	29929	MICROWAVE & SPLATTER COV	09/30/2021	111.18	.00		100-43-64110 Small Equipment
1281	MENARDS RACINE	29932/29929	PURCHASE OF MICROWAVE &	09/30/2021	2.19	.00		100-43-64110 Small Equipment
1281	MENARDS RACINE	30706	SALT FOR WATER SOFTENER	10/06/2021	64.39	.00		100-35-64240 Building Repairs & Maintenance
Total MENARDS RACINE:					177.76	.00		
MOTOROLA SOLUTIONS								
1354	MOTOROLA SOLUTIONS	8281229651	TWO PORTABLES	08/19/2021	4,725.00	.00		400-30-65030 Equipment
1354	MOTOROLA SOLUTIONS	8281229651	TWO PORTABLES	08/19/2021	1,950.00	.00		400-30-65040 Equipment-Vehicles
Total MOTOROLA SOLUTIONS:					6,675.00	.00		
NASSCO, INC.								
1371	NASSCO, INC.	6057925	HAND WASH	10/01/2021	114.16	.00		222-00-64100 Janitorial Supplies
1371	NASSCO, INC.	6057926	HIGH DENSITY CAN LINERS	10/01/2021	130.79	.00		100-43-64100 Janitorial Supplies
Total NASSCO, INC.:					244.95	.00		
NEWBROOK HOMES INC.								
1393	NEWBROOK HOMES INC.	33387	CLEANUP BOND REFUND - 628	10/11/2021	1,000.00	.00		100-23160-000 Clean-Up Bonds

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
Total NEWBROOK HOMES INC.:					1,000.00	.00		
PARK REFUND VENDOR								
8999	PARK REFUND VENDOR	WRSA-360I2	PARK REFUND CUSTOMER JOI	10/11/2021	100.00	.00		222-00-46700 Shelter/Park Rentals
Total PARK REFUND VENDOR:					100.00	.00		
PAYNE & DOLAN, INC.								
1474	PAYNE & DOLAN, INC.	1768302	7.21 TON ASPHALT HOT-MIX	10/12/2021	425.75	.00		100-41-64090 Road Maintenance Materials
Total PAYNE & DOLAN, INC.:					425.75	.00		
PROFESSIONAL SERVICES GROUP, INC.								
4723	PROFESSIONAL SERVICES GR	CRCHD092021	SEP-21; PSG CONTACT TRAINI	10/07/2021	25,749.37	.00		200-72-62100 Contracted Services
Total PROFESSIONAL SERVICES GROUP, INC.:					25,749.37	.00		
PRUITT, EKES & GEARY, SC								
1534	PRUITT, EKES & GEARY, SC	2777	RACINE COUNTY YOUTH DEV.	10/05/2021	31.60	.00		100-23163-060 Racine Co YD & CC
1534	PRUITT, EKES & GEARY, SC	2777	DOLLAR GENERAL	10/05/2021	2,919.00	.00		100-23163-058 4949 Erie St - Westwind Contru
1534	PRUITT, EKES & GEARY, SC	2777	MUNICIPAL PROSECUTION	10/05/2021	3,621.00	.00		100-90-61110 Attorney - Municipal Court
1534	PRUITT, EKES & GEARY, SC	2777	TID #5 GENERAL	10/05/2021	31.60	.00		415-00-61000 Professional Services
1534	PRUITT, EKES & GEARY, SC	2777	TID #5 CCM/CARDINAL WATER'	10/05/2021	237.00	.00		100-23163-033 CARDINAL CAPITAL- CCM/D. LYON
1534	PRUITT, EKES & GEARY, SC	2777	TID #5 DEVELOPMENT OF RYD	10/05/2021	94.80	.00		100-23163-039 Ryder Stormwater Pond
1534	PRUITT, EKES & GEARY, SC	2777	ORDINANCE, RESOLUTIONS A	10/05/2021	4,056.00	.00		100-90-61100 Legal Fees
1534	PRUITT, EKES & GEARY, SC	2777	CONTRACT REVIEW AND NEG	10/05/2021	3,428.60	.00		100-90-61100 Legal Fees
1534	PRUITT, EKES & GEARY, SC	2777	DEMAND LETTERS AND ORDIN	10/05/2021	1,080.60	.00		100-90-61100 Legal Fees
1534	PRUITT, EKES & GEARY, SC	2777	OPINIONS/LEGAL INTERPRETA	10/05/2021	2,552.40	.00		100-90-61100 Legal Fees
Total PRUITT, EKES & GEARY, SC:					18,052.60	.00		
RACINE COUNTY								
1548	RACINE COUNTY	100821	IT SERVICES FROM 8/1/21 TO 8/	10/08/2021	2,338.50	.00		100-90-64310 IT Contracted Services
Total RACINE COUNTY:					2,338.50	.00		
RACINE COUNTY PUBLIC WORKS								
1558	RACINE COUNTY PUBLIC WOR	PERMIT#3330	CAL. PARKS - POWTS MAINTEN	10/11/2021	20.00	.00		221-00-62100 Contracted Services
Total RACINE COUNTY PUBLIC WORKS:					20.00	.00		
RACINE COUNTY TREASURER								
1561	RACINE COUNTY TREASURER	092021	SEPT 2021 COURT FINES	09/30/2021	3,969.33	.00		100-00-45110 Muni Court Fines

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
Total RACINE COUNTY TREASURER:					3,969.33	.00		
RDS TRUCK SERVICE INC.								
1603	RDS TRUCK SERVICE INC.	00050969	OIL FILTER KITS	09/30/2021	273.27	.00		100-41-63300 Vehicle Repairs & Maintenance
1603	RDS TRUCK SERVICE INC.	00051012	NEW AIR TANK #44	10/12/2021	435.62	.00		100-41-63300 Vehicle Repairs & Maintenance
Total RDS TRUCK SERVICE INC.:					708.89	.00		
RUNNION EQUIPMENT COMPANY								
9196	RUNNION EQUIPMENT COMPA	157118	BOOM TRUCK PURCHASE	09/30/2021	128,266.50	.00		400-41-65040 Equipment-Vehicles
Total RUNNION EQUIPMENT COMPANY:					128,266.50	.00		
SHRED-IT USA								
1800	SHRED-IT USA	8000053995	MONTHLY SHREDDING SERVIC	09/25/2021	36.47	.00		100-30-62100 Contracted Services
Total SHRED-IT USA:					36.47	.00		
STATE OF WISCONSIN								
1861	STATE OF WISCONSIN	092021	SEPT 2021 COURT FINES	09/30/2021	9,601.61	.00		100-00-45110 Muni Court Fines
Total STATE OF WISCONSIN:					9,601.61	.00		
STRYKER SALES CORPORATION								
8	STRYKER SALES CORPORATIO	3535818M	MEDICAL SUPPLIES	10/12/2021	126.42	.00		100-35-64280 Medical Supplies
Total STRYKER SALES CORPORATION:					126.42	.00		
TACTICAL SOLUTIONS								
1925	TACTICAL SOLUTIONS	8704	CERT OF RADAR UNITS	10/12/2021	579.00	.00		100-30-62100 Contracted Services
Total TACTICAL SOLUTIONS:					579.00	.00		
TRAFFIC ENGINEERING SERVICES, INC.								
2027	TRAFFIC ENGINEERING SERVI	102543	TIA REVIEW DOLLAR GENERAL	09/30/2021	945.00	.00		100-23163-058 4949 Erie St - Westwind Contru
Total TRAFFIC ENGINEERING SERVICES, INC.:					945.00	.00		
TRANSCENDENT TECHNOLOGIES								
2006	TRANSCENDENT TECHNOLOGI	m5404	ANNUAL SOFTWARE MAINTEN	09/22/2021	2,642.00	.00		100-90-64300 IT Maintenance & Subscriptions
Total TRANSCENDENT TECHNOLOGIES:					2,642.00	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	GL Account and Title
UNITED HEALTHCARE - SALT LAKE CITY								
2038	UNITED HEALTHCARE - SALT L	20-1888A/20-1	REFUND OVERPAYMENT -BEC	09/28/2021	6.04	.00		100-00-46230 Ambulance/EMS Fees
Total UNITED HEALTHCARE - SALT LAKE CITY:					6.04	.00		
UPS								
2047	UPS	0000F5A53640	MAILING COST	10/12/2021	8.62	.00		100-35-64040 Postage & Shipping
Total UPS:					8.62	.00		
VON BRIESEN & ROPER SC								
2091	VON BRIESEN & ROPER SC	369910	ERIE STREET PROFFESIONAL	10/07/2021	127.50	.00		415-00-61000 Professional Services
Total VON BRIESEN & ROPER SC:					127.50	.00		
WIS DEPT OF JUSTICE - CIB								
2162	WIS DEPT OF JUSTICE - CIB	L5203T100621	CIB TRANSACTIONS	09/30/2021	14.00	.00		100-30-62100 Contracted Services
Total WIS DEPT OF JUSTICE - CIB:					14.00	.00		
Grand Totals:					<u>347,557.19</u>	<u>.00</u>		

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
US BANK CORPORATE CARD						
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	CM0850	REFUND AUG-21 RING CENTRA	200-10-64310 IT Contracted Services	87.50-
2434	US BANK CORPORATE CARD	AMAZON	114-5745370-6	REFUND FUNGICIDE NEVER A	100-30-64030 Office Supplies	7.48-
2434	US BANK CORPORATE CARD	KORTENDICK HARDWARE	C24445	COPPER CAP 3/4"	100-41-64240 Building Repairs & Maintenance	1.43
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-29-64300 IT Maintenance & Subscriptions	2.74
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	WISCOM03587	LONDON CROSS CONN. RECER	500-00-51300 Education/Training/Conferences	3.60
2434	US BANK CORPORATE CARD	REGISTER @FAA 33YRRKR	252000103820	DRONE REGISTRATION	100-30-64070 Work Supplies	5.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-10-64300 IT Maintenance & Subscriptions	5.46
2434	US BANK CORPORATE CARD	AMAZON	113-7275199-0	AUDIO RECORDER CASE	100-32-64030 Office Supplies	6.99
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-27-64300 IT Maintenance & Subscriptions	7.29
2434	US BANK CORPORATE CARD	PICK N SAVE	018362	COOKIES/WATER CITIZENS AC	100-30-64030 Office Supplies	8.78
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-50-64300 IT Maintenance & Subscriptions	9.12
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	2021CVCSYM	2021 CIVIC SYSTEMS PAYCODE	100-14-51300 Education/Training/Conferences	10.00
2434	US BANK CORPORATE CARD	AMAZON	111-3672881-5	CONFERENCE ROOM WALL CL	200-10-64030 Office Supplies	10.75
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-20-64300 IT Maintenance & Subscriptions	10.94
2434	US BANK CORPORATE CARD	AMAZON	114-8333568-7	HDMI ADAPTER-ENG	100-42-64070 Work Supplies	12.97
2434	US BANK CORPORATE CARD	ACTIVE911, INC.	323275	ACTIVE 911 SCHULS	100-35-51320 Memberships/Dues	14.00
2434	US BANK CORPORATE CARD	AMAZON	111-9375186-8	ADMIN OFFICE SUPPLIES; CLIP	200-10-64030 Office Supplies	14.89
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-28-64300 IT Maintenance & Subscriptions	15.50
2434	US BANK CORPORATE CARD	AMAZON	111-3884260-7	RCFC; DOOR HANGER BAGS	200-27-64030 Office Supplies	16.46
2434	US BANK CORPORATE CARD	OFFICE DEPOT	862000033220	NAME BADGES/REPORT COVE	100-30-64030 Office Supplies	16.86
2434	US BANK CORPORATE CARD	FEDEX	082621	PACKAGE MAILING	100-35-64040 Postage & Shipping	17.22
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236651	AUG-21; ONLINE DATA STORAG	200-72-64300 IT Maintenance & Subscriptions	18.25
2434	US BANK CORPORATE CARD	KONICA MINOLTA	275130264-27	AUG-21; COPIER USE	200-29-64060 Copying & Printing	19.11
2434	US BANK CORPORATE CARD	PICK N SAVE	072433	COOKIES CITIZENS ACADEMY	100-30-64030 Office Supplies	19.47
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	071853526720	CASELLE TRAINING	502-00-51300 Education/Training/Conferences	20.00
2434	US BANK CORPORATE CARD	ILLINOIS TOLLWAY - AUTOREPL	1819 091321	IPASS REPLENISH	100-30-64070 Work Supplies	20.00
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	2021CVCSYM	2021 CIVIC TRAINING-ERIKA W	100-40-51300 Education & Training	20.00
2434	US BANK CORPORATE CARD	AMAZON	114-5330219-3	FERTILIZER FOR CONTEST/PU	100-30-64030 Office Supplies	26.60
2434	US BANK CORPORATE CARD	AMAZON	114-5745370-6	FUNGICIDE/FERTILIZER	100-30-64030 Office Supplies	26.64
2434	US BANK CORPORATE CARD	JOURNAL TIMES	79456	VOC NOTICE OF NEWLY ENAC	100-11-64010 Notifications/Publications	27.05
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-29-64150 Communication Services	27.45
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-29-64300 IT Maintenance & Subscriptions	27.75
2434	US BANK CORPORATE CARD	AMAZON	112-3783500-3	DOOR HANDLE KIT #16	100-41-63300 Vehicle Repairs & Maintenance	28.98
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-10-64150 Communication Services	29.23
2434	US BANK CORPORATE CARD	AMAZON	112-7151785-8	DOOR HANDLE #16	100-41-63300 Vehicle Repairs & Maintenance	29.98
2434	US BANK CORPORATE CARD	ZOOM	INV109232509	ZOOM MEETING SERVICES	100-60-61000 Professional Services	29.98
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	2021CVCSYM	2021 CIVICS TRAINING JENI	100-14-51300 Education/Training/Conferences	30.00
2434	US BANK CORPORATE CARD	FEDEX	532100153920	MAIL PKG TO OUR PLAN REVIE	100-35-64040 Postage & Shipping	30.35
2434	US BANK CORPORATE CARD	AMERICAN HEART SHOP CPR	1218347	CPR ONLINE CERTIFICATION-K	200-28-51300 Education/Training/Conferences	32.55
2434	US BANK CORPORATE CARD	AMERICAN HEART SHOP CPR	1218453	CPR ONLINE CERTIFICATION-E	200-28-51300 Education/Training/Conferences	32.55

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	AMERICAN HEART SHOP CPR	1218473	CPR ONLINE CERTIFICATION-R	200-28-51300 Education/Training/Conferences	32.55
2434	US BANK CORPORATE CARD	AMAZON	112-9808759-7	AMAZON - BANKER BOXES	100-42-64030 Office Supplies	34.88
2434	US BANK CORPORATE CARD	AMAZON	114-7195731-9	AMAZON-HANGING FOLDER TA	100-42-64030 Office Supplies	35.81
2434	US BANK CORPORATE CARD	AMAZON	111-3672881-5	RCHVN PROGRAM SUPPLIES;	200-28-64070 Work Supplies	35.97
2434	US BANK CORPORATE CARD	AMAZON	112-3962204-2	SHOP VAC FILTERS	100-41-64100 Janitorial Supplies	38.66
2434	US BANK CORPORATE CARD	AMAZON	114-9991404-4	BATTERIES,CALCULATOR	100-30-64030 Office Supplies	38.96
2434	US BANK CORPORATE CARD	AMAZON	111-30330198-	ZIP TIES/CONFERENCE SIGN	100-30-64030 Office Supplies	39.23
2434	US BANK CORPORATE CARD	AMAZON	113-4620374-6	AUDIO RECORDER	100-32-64030 Office Supplies	39.39
2434	US BANK CORPORATE CARD	AMAZON	111-5977431-3	FC-CLOROX WIPES	200-27-64070 Work Supplies	39.92
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	071864438520	AUG-21; TREND MICRO BILLIN	200-72-64300 IT Maintenance & Subscriptions	42.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-29-64300 IT Maintenance & Subscriptions	42.43
2434	US BANK CORPORATE CARD	STAPLES	292470437	BUBBLE MAILERS	100-30-64030 Office Supplies	44.16
2434	US BANK CORPORATE CARD	AMAZON	112-6210970-8	TAIL LIGHT	100-41-63300 Vehicle Repairs & Maintenance	46.99
2434	US BANK CORPORATE CARD	STUNTCAMS LLC	22420 072821	VIDEO REDACTION SOFTWARE	100-30-64070 Work Supplies	50.00
2434	US BANK CORPORATE CARD	ACUITY SCHEDULING	26541817	SEP-21; IMMUNE SCHEDULING	200-20-64300 IT Maintenance & Subscriptions	50.00
2434	US BANK CORPORATE CARD	CONNECT CELL	063413	2 USB CABLES	100-41-64030 Office Supplies	52.40
2434	US BANK CORPORATE CARD	AMAZON	111-3884260-7	ADMIN OFFICE SUPPLIES' TISS	200-10-64030 Office Supplies	54.08
2434	US BANK CORPORATE CARD	HAPPY TAILS PET SUPPLIES	10104022	FOOD FOR LOUIE	250-30-64192 Police K9	56.35
2434	US BANK CORPORATE CARD	SMARSH, INC.	INV00670173	SMARSH SEPTEMBER ARCHIV	500-00-64320 IT Infrastructure	56.50
2434	US BANK CORPORATE CARD	SMARSH, INC.	INV00670173	SMARSH SEPTEMBER ARCHIV	501-00-64320 IT Infrastructure	56.50
2434	US BANK CORPORATE CARD	AMAZON	113-1849568-0	BINDERS & BINDER SPINES - F	100-13-64030 Office Supplies	56.93
2434	US BANK CORPORATE CARD	AMAZON	111-5853603-5	JANITORIAL SUPPLIES; RESTR	200-10-64100 Janitorial Supplies	58.00
2434	US BANK CORPORATE CARD	ASTM FEES/ PUBLICATIONS	PO3833498	ASTM DOCS - SIDING & SOFFIT	100-42-64070 Work Supplies	58.00
2434	US BANK CORPORATE CARD	TAILGATORS	762100051520	LUNCH FOR CHIEF PANEL FOR	100-35-51300 Education/Training/Conferences	58.20
2434	US BANK CORPORATE CARD	JOURNAL TIMES	130-60000022	PUBLICATION FOR 6156 DOUG	100-23163-055 Kenecko, Richard	59.28
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-72-64300 IT Maintenance & Subscriptions	60.60
2434	US BANK CORPORATE CARD	BARRICADE FLASHER	00019076	BARRICADE BATTERIES	100-41-64090 Road Maintenance Materials	64.44
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	CIVIC TRAININ	CIVIC SYSTEMS SYMPOSIUM 2	100-14-51300 Education/Training/Conferences	65.00
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	63966	PARKS (LINWOOD) - 3 ROLLS F	221-00-64070 Work Supplies	69.53
2434	US BANK CORPORATE CARD	SHERWIN INDUSTRIES	SC047375	.59 TON OF COLD PATCH	100-41-64090 Road Maintenance Materials	73.75
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-27-64300 IT Maintenance & Subscriptions	74.00
2434	US BANK CORPORATE CARD	TRANSUNION RISK AND ALTER	781849-20210	MONTHLY TLO CHARGES	100-30-62100 Contracted Services	75.00
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-29-64300 IT Maintenance & Subscriptions	75.75
2434	US BANK CORPORATE CARD	DOJ EPAY RECORDS CHECK	G3275 202108	BACKGROUND CHECKS (8-1-20	100-11-61000 Professional Services	77.00
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-29-64150 Communication Services	77.33
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-50-64150 Communication Services	77.49
2434	US BANK CORPORATE CARD	KONICA MINOLTA	275130264-27	AUG-21; COPIER USE	200-27-64060 Copying & Printing	78.64
2434	US BANK CORPORATE CARD	AMAZON	113-4310185-7	AMAZON - CARD STOCK, BIND	100-13-64030 Office Supplies	78.89
2434	US BANK CORPORATE CARD	GLACIER CANYON LLC	808454	HOTEL RESERVATION FOR PFC	100-13-51300 Education/Training/Conferences	82.00
2434	US BANK CORPORATE CARD	GLACIER CANYON LLC	808456	HOTEL RESERVATION CHARGE	100-13-51300 Education/Training/Conferences	82.00
2434	US BANK CORPORATE CARD	GLACIER CANYON LLC	808457	HOTEL RESERVATION FOR PFC	100-13-51300 Education/Training/Conferences	82.00

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	GLACIER CANYON LLC	914687	HOTEL RESERVATIONS FOR PF	100-13-51320 Memberships/Dues	82.00
2434	US BANK CORPORATE CARD	JOURNAL TIMES	73948	VOC CUP STORAGE DRIVE & 7	100-23163-053 FCO Trucking, LLC	84.06
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-10-64300 IT Maintenance & Subscriptions	84.87
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	088448	300 STAMPS FOR OFFICE USE	500-00-64040 Postage & Shipping	87.00
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	088448	300 STAMPS FOR OFFICE USE	501-00-64040 Postage & Shipping	87.00
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	728818	FIRE HOSE REDUCERS	500-00-64240 Building Repairs & Maintenance	88.22
2434	US BANK CORPORATE CARD	WWW.ALLONESTORAGE.COM	40459031	AUG-21; STORAGE UNIT RENTA	200-72-61700 Property Rental	89.00
2434	US BANK CORPORATE CARD	WWW.ALLONESTORAGE.COM	41385158	SEP-21; STORAGE UNTIL RENT	200-72-61700 Property Rental	89.00
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-10-64300 IT Maintenance & Subscriptions	90.90
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-50-64300 IT Maintenance & Subscriptions	92.50
2434	US BANK CORPORATE CARD	METALWORLD INC	33127	LIFTING HANDEL FOR PLATE	100-41-64070 Work Supplies	95.00
2434	US BANK CORPORATE CARD	SHERWIN INDUSTRIES	SC047302	.78 TON OF COLD PATCH	100-41-64090 Road Maintenance Materials	97.50
2434	US BANK CORPORATE CARD	SHERWIN INDUSTRIES	SC047486	.85 TON COLD MIX ASPHALT	100-41-64090 Road Maintenance Materials	106.25
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-20-64300 IT Maintenance & Subscriptions	111.00
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-27-64300 IT Maintenance & Subscriptions	113.16
2434	US BANK CORPORATE CARD	AMAZON	114-9231311-9	USB'S FOR PSS	100-30-64030 Office Supplies	113.95
2434	US BANK CORPORATE CARD	CIVIC SYSTEMS, LLC	2011CVCSYM	CIVIC SYSTEMS SYMPOSIUM 2	100-14-51300 Education/Training/Conferences	115.00
2434	US BANK CORPORATE CARD	AMAZON	112-5664498-7	TOOLS	100-41-64070 Work Supplies	118.42
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-27-64150 Communication Services	119.19
2434	US BANK CORPORATE CARD	JOURNAL TIMES	75030	VOC BOR NOTICE	100-11-64010 Notifications/Publications	120.67
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-27-64300 IT Maintenance & Subscriptions	121.20
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-50-64300 IT Maintenance & Subscriptions	121.20
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-27-64150 Communication Services	123.73
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-50-64150 Communication Services	123.73
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-20-64150 Communication Services	128.85
2434	US BANK CORPORATE CARD	LEAGUE OF WISCONSIN MUNI	162383077	REGISTRATION FOR POLICE A	100-11-51300 Education/Training/Conferences	130.00
2434	US BANK CORPORATE CARD	LEAGUE OF WISCONSIN MUNI	162383432	REGISTRATION FOR POLICE A	100-11-51300 Education/Training/Conferences	130.00
2434	US BANK CORPORATE CARD	LEAGUE OF WISCONSIN MUNI	162383790	REGISTRATION FOR POLICE A	100-11-51300 Education/Training/Conferences	130.00
2434	US BANK CORPORATE CARD	LEAGUE OF WISCONSIN MUNI	162477716	REGISTRATION FOR POLICE A	100-12-51300 Education/Training/Conferences	130.00
2434	US BANK CORPORATE CARD	ITTERTECH	a38153-001	HYDRAULIC FITTINGS	100-41-63300 Vehicle Repairs & Maintenance	136.83
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-50-64300 IT Maintenance & Subscriptions	141.45
2434	US BANK CORPORATE CARD	KONICA MINOLTA	275130264-27	AUG-21; COPIER USE	200-10-64060 Copying & Printing	146.05
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-10-64300 IT Maintenance & Subscriptions	147.99
2434	US BANK CORPORATE CARD	QUALIFICATION TARGETS INC.	5182	TARGETS FOR RANGE	100-30-64070 Work Supplies	153.15
2434	US BANK CORPORATE CARD	AMAZON	114-7757774-7	FLASH DRIVES FOR BUREAU	100-30-64030 Office Supplies	156.00
2434	US BANK CORPORATE CARD	MONTAGE ENTERPRISES, INC	91106	BEARING CAGE	100-41-63300 Vehicle Repairs & Maintenance	157.17
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-28-64300 IT Maintenance & Subscriptions	157.25
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-20-64300 IT Maintenance & Subscriptions	169.74
2434	US BANK CORPORATE CARD	KONICA MINOLTA	275130264-27	AUG-21; COPIER USE	200-28-64060 Copying & Printing	172.01
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	WISCOM03587	LONDON CROSS CONN. RECER	500-00-51300 Education/Training/Conferences	180.00
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-20-64300 IT Maintenance & Subscriptions	181.80

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	AMERICAN HEART SHOP CPR	001220638	CPR TEACHING SUPPLIES	100-35-51300 Education/Training/Conferences	183.19
2434	US BANK CORPORATE CARD	EMERGENCY MEDICAL PRODU	2276500	MED SUPPLIES	100-35-64280 Medical Supplies	183.65
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236710	AUG-21; MONTHLY OFFICE 365	200-72-64300 IT Maintenance & Subscriptions	185.01
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-20-64150 Communication Services	185.59
2434	US BANK CORPORATE CARD	CALEDONIA FEED & SUPPLY	54672	GRASS SEED	100-41-64090 Road Maintenance Materials	185.75
2434	US BANK CORPORATE CARD	AED SUPERSTORE	1991228	AED REPLACEMENT PADS	200-20-64280 Medical Supplies	186.32
2434	US BANK CORPORATE CARD	AMERICAN HEART SHOP CPR	001217407	USB VIDEO FOR CPR CLASSES	100-35-51300 Education/Training/Conferences	192.35
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-72-64150 Communication Services	195.11
2434	US BANK CORPORATE CARD	AED SUPERSTORE	512439	REPLACEMENT AED PADS	200-20-64280 Medical Supplies	195.64
2434	US BANK CORPORATE CARD	EMERGENCY MEDICAL PRODU	2280422	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	200.00
2434	US BANK CORPORATE CARD	TWO MEN AND A TRUCK	I33685-1	DOWNPAYMENT-CAR SEAT CRI	200-20-62100 Contracted Services	219.00
2434	US BANK CORPORATE CARD	GOVERNMENT FINANCE OFFIC	GFOA	RENEWAL FEES FOR MEMBER	100-14-51320 Memberships/Dues	225.00
2434	US BANK CORPORATE CARD	USCC CALL CENTER	0460696587	SEP-21; CELLULAR SERVICE	200-28-64150 Communication Services	233.34
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-28-64300 IT Maintenance & Subscriptions	240.46
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-10-64150 Communication Services	247.43
2434	US BANK CORPORATE CARD	TRAFFIX DEVICES	4010189	REFLECTIVE CONES	100-35-64250 Equipment Repairs & Maintenanc	250.32
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015575708212	AUG-SEP'21; INTERNET SERVI	200-28-64300 IT Maintenance & Subscriptions	257.55
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-28-64150 Communication Services	262.92
2434	US BANK CORPORATE CARD	PARKER POWER	14059	REBUILD HYDRAULIC RAM	100-41-64250 Equipment Repairs & Maintenanc	268.50
2434	US BANK CORPORATE CARD	AMAZON	114-3351692-2	FLASH DRIVES FOR BEUEAU	100-30-64030 Office Supplies	277.50
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236533	AUG-21 IT MANAGED SERVICE	200-72-64300 IT Maintenance & Subscriptions	282.89
2434	US BANK CORPORATE CARD	SMARSH, INC.	INV00670173	SMARSH SEPTEMBER ARCHIV	200-10-64320 IT Infrastructure	296.10
2434	US BANK CORPORATE CARD	RAY HINTZ INC.	64205	12YDS BLACK DIRT	100-41-64090 Road Maintenance Materials	296.64
2434	US BANK CORPORATE CARD	SUPERTECH TELECOMMUNICA	34354266	HANDLIGHTS	100-35-64110 Small Equipment	305.79
2434	US BANK CORPORATE CARD	CANINE SEARCH SOLUTIONS	T3HK	K9 TRAINING COURSE	250-30-64192 Police K9	309.00
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	262-681-3900	COMMUNICATION SERVICES	501-00-64150 Communication Services	331.92
2434	US BANK CORPORATE CARD	TDS METROCOM	262-681-3900	COMMUNICATION SERVICES	500-00-64150 Communication Services	331.93
2434	US BANK CORPORATE CARD	AMAZON	114917629660	PETE'S WORK TABLE	100-60-64070 Work Supplies	339.30
2434	US BANK CORPORATE CARD	AMAZON	111465279534	TIRE PRESSURE MONITOR FO	100-35-63300 Vehicle Repairs & Maintenance	339.95
2434	US BANK CORPORATE CARD	MONTAGE ENTERPRISES, INC	91191	TRACTOR BERRINGS #27	100-41-63300 Vehicle Repairs & Maintenance	356.18
2434	US BANK CORPORATE CARD	UNIFIRST CORPORATION	0961195917	COVERALLS AND RAGS FOR A	100-41-62100 Contracted Services	367.20
2434	US BANK CORPORATE CARD	HENRY SCHEIN	583944,282378	MED SUPPLIES	100-35-64280 Medical Supplies	376.18
2434	US BANK CORPORATE CARD	AT & T	414R05002108	COMMUNICATION T-1 LINE	100-43-64150 Communication Services	395.02
2434	US BANK CORPORATE CARD	AMAZON	111530303512	COMPUTER DOCKS FOR BC S	100-35-64110 Small Equipment	449.12
2434	US BANK CORPORATE CARD	CCB TECHNOLOGY	236602	AUG-21; IT SERVICE TICKETS	200-10-64310 IT Contracted Services	481.25
2434	US BANK CORPORATE CARD	HENRY SCHEIN	98234890,1981	MEDICAL SUPPLIES	100-35-64280 Medical Supplies	491.57
2434	US BANK CORPORATE CARD	MID STATE EQUIPMENT	V49191	NEW DRAFT LINK #25	100-41-63300 Vehicle Repairs & Maintenance	498.35
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	304537	7 YDS SLURRY	400-41-65080 Road Improvements	511.00
2434	US BANK CORPORATE CARD	INDEED	49347521	EH SANITARIAN RECRUITMENT	200-50-51350 Employment Advertising	570.00
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	304720	8.00 YARDS SLURRY MIX	400-41-65080 Road Improvements	584.00
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	304900	8.0 YDS SLURRY	400-41-65080 Road Improvements	584.00

Vendor	Vendor Name	Merchant Name	Invoice Number	Description	GL Account and Title	Net Invoice Amount
2434	US BANK CORPORATE CARD	GLEASON REDI MIX	305190	8.0YDS SLURRY	400-41-65080 Road Improvements	584.00
2434	US BANK CORPORATE CARD	TWO MEN AND A TRUCK	0318-0000336	MOVE CAR SEATS & CRIBS TO	200-10-62100 Contracted Services	586.69
2434	US BANK CORPORATE CARD	RING CENTRAL INC.	3464639002	AUG-SEP 21; TELEPHONE SER	200-72-64150 Communication Services	587.70
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	071664501090	TELEPHONE & INTERNET	100-43-64150 Communication Services	622.68
2434	US BANK CORPORATE CARD	MONTAGE ENTERPRISES, INC	90909	MOWER ROLLER AND BEARIN	100-41-63300 Vehicle Repairs & Maintenance	628.83
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12838	3 TIRES AND TUBE , MOUNT	100-41-63300 Vehicle Repairs & Maintenance	640.00
2434	US BANK CORPORATE CARD	T AND N TIRE SERVICE	12837	4 1 TON TIRES	100-41-63300 Vehicle Repairs & Maintenance	675.00
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	331900083520	SEPT. FIRST NET VILLAGE HAL	100-43-64150 Communication Services	751.12
2434	US BANK CORPORATE CARD	ARAMARK	762100051520	UNIFORMS	100-35-62100 Contracted Services	787.11
2434	US BANK CORPORATE CARD	BUY RIGHT, INC.	14873-335305	MISC. PARTS AND TOOLS	100-41-64070 Work Supplies	822.03
2434	US BANK CORPORATE CARD	NACCHO	285500	LHD MEMBERSHIP DUES	200-10-51320 Memberships/Dues	915.00
2434	US BANK CORPORATE CARD	AT & T	331900083520	SEPT. FIRST NET FIRE DEPT.	100-35-64150 Telephone	1,012.37
2434	US BANK CORPORATE CARD	SMARSH, INC.	INV00670173	SMARSH SEPTEMBER ARCHIV	100-90-64320 IT Infrastructure	1,079.15
2434	US BANK CORPORATE CARD	SANOFI PASTEUR, INC.	917226747	2021-2022 FLU VACCINE	200-20-64280 Medical Supplies	1,297.39
2434	US BANK CORPORATE CARD	US BANK CORPORATE CARD	331900083520	SEPT. FIRST NET POLICE DEPT.	100-30-64150 Communication Services	1,502.24
2434	US BANK CORPORATE CARD	CDW GOVERNMENT	1C5RPGR	UPS BATTERIES - SERVER RO	100-90-64320 IT Infrastructure	1,558.20
2434	US BANK CORPORATE CARD	UW MILWAUKEE	MMNLBW	RCHVN STAFF TRAINING; RF, A	200-28-51300 Education/Training/Conferences	1,625.00
2434	US BANK CORPORATE CARD	SPECTRUM ENTERPRISE	015744909022	TELEPHONE & INTERNET	100-43-64150 Communication Services	1,743.72
2434	US BANK CORPORATE CARD	TABLEAU SOFTWARE, LLC	4689467	TABLEAU SOFTWARE LICENSE	200-73-64300 IT Maintenance & Subscriptions	1,764.00
Total US BANK CORPORATE CARD:						40,038.66
Grand Totals:						40,038.66

RESOLUTION NO. 2021-105

A RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF
\$17,095,000 WATER SYSTEM AND SEWERAGE SYSTEM REVENUE BONDS,
SERIES 2021 OF THE VILLAGE OF CALEDONIA, RACINE COUNTY, WISCONSIN,
AND PROVIDING FOR THE PAYMENT OF THE BONDS AND
OTHER DETAILS WITH RESPECT TO THE BONDS

WHEREAS, the Village of Caledonia, Racine County, Wisconsin (the "Village") owns and operates a Water System and a Sewerage System which are operated for public purposes as separate public utilities by the Village and which are hereby combined for the purposes of this financing (hereinafter, the Village's Water System and Sewerage System shall be referred to collectively as the "System"); and

WHEREAS, under the provisions of Section 66.0621, Wisconsin Statutes, any municipality in the State of Wisconsin may, by action of its governing body, provide funds for extending, adding to and improving a public utility from the proceeds of bonds, which bonds are payable only from the income and revenues derived from any source by such utility and are secured by a pledge of the revenues of the utility; and

WHEREAS, pursuant to a resolution adopted on October 16, 2012 (as amended on August 26, 2013 to pledge both the revenues of the Water System and the revenues of the Sewerage System to the 2012 Bonds, the "2012 Resolution"), the Village has heretofore issued its Taxable Sewerage System Revenue Bonds, Series 2012, dated November 14, 2012 (the "2012 Bonds"), which bonds are payable from the income and revenues of the System; and

WHEREAS, pursuant to a resolution adopted on August 26, 2013 (the "2013 Resolution"), the Village has heretofore issued its Water System and Sewerage System Revenue Bonds, Series 2013C, dated October 2, 2013 (the "2013 Bonds"), which bonds are payable from the income and revenues of the System on a parity with the 2012 Bonds; and

WHEREAS, pursuant to a resolution adopted on June 20, 2016 (the "2016 Resolution"), the Village has heretofore issued its Water System and Sewerage System Revenue Bonds, Series 2016D, dated July 21, 2016 (the "2016 Bonds"), which bonds are payable from the income and revenues of the System on a parity with the 2012 Bonds and 2013 Bonds; and

WHEREAS, pursuant to a resolution adopted on September 18, 2017 (the "2017 Resolution"), the Village has heretofore issued its Water System and Sewerage System Revenue Bonds, Series 2017B, dated October 18, 2017 (the "2017 Bonds"), which bonds are payable from the income and revenues of the System on a parity with the 2012 Bonds, 2013 Bonds and 2016 Bonds; and

WHEREAS, pursuant to a resolution adopted on October 7, 2019 (the "2019 Resolution"), the Village has heretofore issued its Water System and Sewerage System Revenue Bonds, Series 2019, dated November 26, 2019 (the "2019 Bonds"), which bonds are payable from the income and revenues of the System on a parity with the 2012 Bonds, 2013 Bonds, 2016 Bonds and 2017 Bonds; and

WHEREAS, pursuant to a resolution adopted on August 17, 2020 (the "2020 Resolution"), the Village has heretofore issued its Water System and Sewerage System Revenue Refunding Bonds, Series 2020, dated September 15, 2020 (the "2020 Bonds"), which bonds are payable from the income and revenues of the System on a parity with the 2012 Bonds, 2013 Bonds, 2016 Bonds, 2017 Bonds and 2019 Bonds; and

WHEREAS, the 2012 Bonds, the 2013 Bonds, the 2016 Bonds, the 2017 Bonds, the 2019 Bonds and the 2020 Bonds shall collectively be referred to as the "Prior Bonds"; and

WHEREAS, the 2012 Resolution, the 2013 Resolution, the 2016 Resolution, the 2017 Resolution, the 2019 Resolution and the 2020 Resolution shall collectively be referred to as the "Prior Resolutions"; and

WHEREAS, the Village has determined that certain additions, improvements and extensions to the System (the "Project") are necessary to adequately supply the needs of the Village and the residents thereof; and

WHEREAS, it is necessary, desirable and in the best interests of the Village to authorize and sell revenue bonds for such purposes payable solely from the revenues to be derived from the operation of the System, which bonds are to be authorized and issued pursuant to the provisions of Section 66.0621, Wisconsin Statutes, on a parity with the Prior Bonds; and

WHEREAS, the Prior Resolutions permit the issuance of additional bonds payable from revenues of the System on a parity with the Prior Bonds upon compliance with certain conditions; and

WHEREAS, other than the Prior Bonds, the Village has no bonds or obligations outstanding which are payable from the income and revenues of the System; and

WHEREAS, it is the finding of the Village Board that it is in the best interest of the Village to direct PMA Securities, LLC ("PMA") to take the steps necessary for the Village to offer and sell water system and sewerage system revenue bonds (the "Bonds") at public sale and to obtain bids for the purchase of the Bonds; and

WHEREAS, PMA, in consultation with the officials of the Village, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Bonds and indicating that the Bonds would be offered for public sale on October 18, 2021; and

WHEREAS, the Village Clerk (in consultation with PMA) caused a form of notice of the sale to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Bonds for public sale on October 18, 2021; and

WHEREAS, the Village has duly received bids for the Bonds as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the Village. PMA has recommended that the Village accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

NOW, THEREFORE, the Village Board of the Village of Caledonia, Racine County, Wisconsin, do resolve that:

Section 1A. Ratification of the Official Notice of Sale and Offering Materials. The Village Board of the Village hereby ratifies and approves the details of the Bonds set forth in Exhibit A attached hereto as and for the details of the Bonds. The Official Notice of Sale and any other offering materials prepared and circulated by PMA are hereby ratified and approved in all respects. All actions taken by officers of the Village and PMA in connection with the preparation and distribution of the Official Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1B. Authorization of Bonds. For the purpose of paying the cost of the Project, the Village shall borrow on the credit of the income and revenue of the System the sum of \$17,095,000. Negotiable, fully-registered bonds of the Village, in the denomination of \$5,000, or any whole multiple thereof, shall be issued in evidence thereof. The Bonds shall be designated "Water System and Sewerage System Revenue Bonds, Series 2021", shall be numbered from R-1 upward and shall be dated as of their date of issuance. The Bonds shall bear interest at the rates per annum set forth in the Proposal and shall mature on May 1 of each year, in the years and principal amounts as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference.

Interest is payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2022. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

The schedule of principal and interest payments due on the Bonds is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

The Bonds maturing on May 1, 2032 and thereafter shall be subject to redemption prior to maturity, at the option of the Village, on May 1, 2031 or on any date thereafter. Said Bonds shall be redeemable as a whole or in part, and if in part, from maturities selected by the Village and within each maturity, by lot, at the principal amount thereof, plus accrued interest to the date of redemption.

The schedule of maturities is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices.

Section 1C. Security for the Bonds. The Bonds, together with interest thereon, shall not constitute an indebtedness of the Village nor a charge against its general credit or taxing power. The Bonds, together with interest thereon, shall be payable only out of the Debt Service Fund,

and shall be a valid claim of the registered owner or owners thereof only against the Debt Service Fund and the Revenues of the System pledged to such fund, on a parity with the pledge granted to the owners of the Prior Bonds. Sufficient revenues are hereby pledged to said Debt Service Fund, and shall be used for no other purpose than to pay the principal of, premium, if any, and interest on the Prior Bonds and the Bonds as the same becomes due.

Section 2. Form of the Bonds. The Bonds shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 3. Definitions. In addition to the words defined elsewhere in this Resolution, the following words shall have the following meanings unless the context or use indicates another or different meaning or intent:

"Annual Debt Service Requirement" means the total amount of principal and interest due in any Fiscal Year on the Prior Bonds, the Bonds and Parity Bonds.

"Bond Year" means the one-year period ending on a principal payment date or mandatory redemption date for the Bonds.

"Code" means the Internal Revenue Code of 1986, as amended.

"DTC" means The Depository Trust Company, New York, New York, or any successor securities depository for the Village with respect to the Bonds.

"Fiscal Year" means the fiscal year adopted by the Village for the System, which is currently the calendar year.

"Net Revenues" means the Revenues minus all Operation and Maintenance Expenses of the System.

"Operation and Maintenance Expenses" or "Current Expenses" means the reasonable and necessary costs of operating, maintaining, administering and repairing the System, including salaries, wages, costs of materials and supplies, insurance and audits, but excluding depreciation, debt service, tax equivalents and capital expenditures.

"Parity Bonds" means additional bonds or obligations issued on a parity as to the Reserve Account pledge and lien with the Bonds in accordance with the provisions of Section 7 of this Resolution.

"Reserve Requirement" means an amount, determined as of the date of issuance of the Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Account prior to the issuance of the Bonds plus the amount permitted to be deposited therein from proceeds of the Bonds pursuant to Section 148(d)(1) of the Code and Regulations; (b) the maximum annual debt service on the Bonds and outstanding obligations secured by the Reserve Account; and (c) 125% of average annual debt service on the Bonds and outstanding obligations secured by the Reserve Account. If Parity Bonds which are to be secured by the Reserve Account are issued, the Reserve Requirement shall mean an amount, determined as of the date of issuance of the

Parity Bonds, equal to the least of (a) the amount required to be on deposit in the Reserve Account prior to the issuance of such Parity Bonds, plus the amount permitted to be deposited therein from proceeds of the Parity Bonds pursuant to Section 148(d)(1) of the Code and Regulations; (b) the maximum annual debt service on outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued; and (c) 125% of average annual debt service on the outstanding obligations secured by the Reserve Account and the Parity Bonds to be issued.

"Regulations" means the Regulations of the Commissioner of Internal Revenue under the Code.

"Revenues" or "Gross Earnings" means all income and revenue derived from operation of the System, including the revenues received from the Village for services rendered to it, including those appropriated by the Village Board for services provided to the Village by the System and all moneys received from any other source, including all rentals and fees and any special assessments levied and collected in connection with the Project or projects financed by the Prior Bonds and income derived from investments.

"System" means the entire Water System and Sewerage System of the Village specifically including that portion of the Project owned by the Village and including all property of every nature now or hereafter owned by the Village for the extraction, collection, storage, treatment, transmission, distribution, metering and discharge of industrial and potable public water, the collection, transmission, treatment, storage, metering and disposal of domestic, industrial and public sewage, and the collection, detention, conveyance, processing, treatment and disposal of storm water, including all improvements and extensions thereto made by the Village while any of the Bonds and Parity Bonds remain outstanding, including all real and personal property of every nature comprising part of or used or useful in connection with such Water System and Sewerage System and including all appurtenances, contracts, leases, franchises and other intangibles.

Section 4A. Income and Revenue Funds. In accordance with Section 66.0621, Wisconsin Statutes, for the purpose of the application and proper allocation of the revenues of the System, and to secure the payment of the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds, certain funds of the System which were created and established by the 2012 Resolution, continued by the 2013 Resolution, the 2016 Resolution, the 2017 Resolution, the 2019 Resolution and the 2020 Resolution and are hereby continued and shall be used solely for the following respective purposes:

- (a) Sewerage System and Water System Revenue Fund, into which shall be deposited as received the Gross Earnings of the System, which money shall then be divided among the Operation and Maintenance Funds, the Debt Service Fund and the Surplus Fund in the amounts and in the manner set forth in Section 4B hereof and used for the purposes described below.
- (b) Sewerage System Operation and Maintenance Fund and Water System Operation and Maintenance Fund (the "Operation and Maintenance Funds"), which shall be used for the payment of Current Expenses.

- (c) Sewerage System and Water System Revenue Bond and Interest Special Redemption Fund (the "Debt Service Fund"), which shall be used for the payment of the principal of, premium, if any, and interest on the Prior Bonds, the Bonds and Parity Bonds as the same becomes due.
- (d) Reserve Account, which was established by the 2013 Resolution within the Debt Service Fund which shall be used first to make up any deficiency in the Debt Service Fund and thereafter for the payment of the principal and interest on the 2013 Bonds, the 2016 Bonds, the 2017 Bonds, the 2019 Bonds, the 2020 Bonds and the Bonds and any Parity Bonds secured by the Reserve Account at any time when there shall be insufficient money in the Debt Service Account for said purpose. The monies on deposit in the Reserve Account do not secure the payment of principal of and interest on the 2012 Bonds, and at no time shall such monies be used to pay debt service on the 2012 Bonds.
- (e) Surplus Fund, which shall first be used whenever necessary to pay principal of, premium, if any, or interest on the Prior Bonds, the Bonds and Parity Bonds when the Debt Service Fund shall be insufficient for such purpose, and thereafter shall be disbursed as follows: (i) any time, to remedy any deficiency in any of the Funds provided this Section 4A hereof; (ii) any time from revenues of the respective public utility, to make payments to the City of Racine or the Village of Mount Pleasant under agreements the Village has entered into with such municipalities to provide services for such respective public utility; and (iii) money thereafter remaining in the Surplus Fund at the end of the Fiscal Year may be transferred to any of the funds or accounts created herein or to reimburse the general fund of the Village for advances made by the Village to the System.

Section 4B. Application of Revenues. After the delivery of the Bonds, the Gross Earnings of the System shall be deposited as collected in the Revenue Fund and shall be transferred monthly to the funds listed below in the following order of priority and in the manner set forth below:

- (a) to the Operation and Maintenance Funds, in an amount equal to the estimated Current Expenses for such month and for the following month (after giving effect to available amounts in said Fund from prior deposits);
- (b) to the Debt Service Fund, an amount equal to one-sixth (1/6) of the next installment of interest coming due on the Prior Bonds, the Bonds and any Parity Bonds then outstanding and an amount equal to one-twelfth (1/12) of the installment of principal of the Prior Bonds, the Bonds and any Parity Bonds coming due during such Bond Year (after giving effect to available amounts in said Fund from accrued interest, any premium or any other source);
- (c) to the Reserve Account, an amount equal to one-twelfth (1/12) of the Reserve Requirement but only at such times as the Reserve Account has been drawn on or the balance is less than the Reserve Requirement. No such payments need be made into the Reserve Account at such times as the monies in the Reserve

Account are equal to the highest remaining debt service requirements on the 2013 Bonds, the 2016 Bonds, the 2017 Bonds, the 2019 Bonds, the 2020 Bonds and the Bonds and any Parity Bonds secured by the Reserve Account; and

- (d) to the Surplus Fund, any amount remaining in the Revenue Fund after the monthly transfers required above have been completed.

Transfers from the Revenue Fund to the Operation and Maintenance Funds, the Debt Service Fund, the Reserve Account and the Surplus Fund shall be made monthly not later than the tenth day of each month, and such transfer shall be applicable to monies on deposit in the Revenue Fund as of the last day of the month preceding. Any other transfers and deposits to any fund required or permitted by subsection (a) through (d) of this Section, except transfers or deposits which are required to be made immediately or annually, shall be made on or before the tenth day of the month. Any transfer or deposit required to be made at the end of any Fiscal Year shall be made within sixty (60) days after the close of such Fiscal Year. If the tenth day of any month shall fall on a day other than a business day, such transfer or deposit shall be made on the next succeeding business day.

It is the express intent and determination of the Village Board that the amounts transferred from the Revenue Fund and deposited in the Debt Service Fund (including the Reserve Account) shall be sufficient in any event to pay the interest on the Prior Bonds, the Bonds and any Parity Bonds and to meet the Reserve Requirement, and the Village Treasurer shall each Fiscal Year deposit at least sufficient Revenues in the Debt Service Fund to pay promptly all principal and interest falling due on the Prior Bonds, the Bonds and Parity Bonds and to meet the Reserve Requirement.

Section 4C. Deposits and Investments. The Debt Service Fund shall be kept apart from monies in the other funds and accounts of the Village and the same shall be used for no purpose other than the prompt payment of principal of and interest on the Prior Bonds, the Bonds and any Parity Bonds as the same becomes due and payable. All monies therein shall be deposited in special and segregated accounts in a public depository selected under Chapter 34, Wisconsin Statutes and may be temporarily invested until needed in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes. The other funds herein created (except the Water System and Sewerage System Improvement Fund) may be combined in a single account in a public depository selected in the manner set forth above and may be temporarily invested until needed in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes.

Section 5. Service to the Village. The reasonable cost and value of any service rendered to the Village by the System by furnishing water and sewerage services for public purposes, including reasonable health protection charges, shall be charged against the Village and shall be paid by it in monthly installments as the service accrues, out of the current revenues of the Village collected or in the process of collection, exclusive of the Revenues, and out of the tax levy of the Village made by it to raise money to meet its necessary current expenses. It is hereby found and determined that the reasonable cost and value of such service to the Village in each year shall be in an amount which, together with Revenues of the System, will produce Net Revenues equivalent to not less than 1.25 times the Annual Debt Service Requirement. Such

compensation for such service rendered to the Village shall, in the manner provided hereinabove, be paid into the separate and special funds described in Section 4A of this Resolution. However, such payment is subject to (a) annual appropriations by the Village Board therefor, (b) approval of the Wisconsin Public Service Commission, or successors to its function, if necessary, and (c) applicable levy limits, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the Village to make any such appropriation over and above the reasonable cost and value of services rendered to the Village and its inhabitants or to make any subsequent payment over and above such reasonable cost and value.

Section 6. Operation of System; Village Covenants. It is covenanted and agreed by the Village with the owner or owners of the Bonds, and each of them, that:

(a) The Village will faithfully and punctually perform all duties with reference to the System required by the Constitution and Statutes of the State of Wisconsin, including the making and collecting of reasonable and sufficient rates lawfully established for services rendered by the System, and will collect and segregate the Revenues of the System and apply them to the respective funds and accounts described hereinabove;

(b) The Village will not sell, lease, or in any manner dispose of the System, including any part thereof or any additions, extensions, or improvements that may be made part thereto, except that the Village shall have the right to sell, lease or otherwise dispose of any property of the System found by the Village Board to be neither necessary nor useful in the operation of the System, provided the proceeds received from such sale, lease or disposal shall be paid into the Debt Service Fund or applied to the acquisition or construction of capital facilities for use in the normal operation of the System, and such payment shall not reduce the amounts otherwise required to be paid into the Debt Service Fund;

(c) The Village will pay or cause to be paid all lawful taxes, assessments, governmental charges, and claims for labor, materials or supplies which if unpaid could become a lien upon the System or its Revenues or could impair the security of the Bonds;

(d) The Village will maintain in reasonably good condition and operate the System, and will establish, charge and collect such lawfully established rates and charges for the service rendered by the System, so that in each Fiscal Year Net Revenues shall not be less than 125% of the Annual Debt Service Requirement, and so that the Revenues of the System herein agreed to be set aside to provide for the payment of the Prior Bonds, the Bonds and Parity Bonds and the interest thereon as the same becomes due and payable, and to meet the Reserve Requirement, will be sufficient for those purposes;

(e) The Village will prepare a budget not less than sixty days prior to the end of each Fiscal Year and, in the event such budget indicates that the Net Revenues for each Fiscal Year will not exceed the Annual Debt Service Requirement for each corresponding Fiscal Year by the proportion stated hereunder, will take any and all steps permitted by law to increase rates so that the aforementioned proportion of Net Revenues to the Annual Debt Service Requirement shall be accomplished as promptly as possible;

(f) The Village will keep proper books and accounts relative to the System separate from all other records of the Village and will cause such books and accounts to be audited annually by a recognized independent firm of certified public accountants including a balance sheet and a profit and loss statement of the System as certified by such accountants. Each such audit, in addition to whatever matters may be thought proper by the accountants to be included therein shall include the following: (1) a statement in detail of the income and expenditures of the System for the Fiscal Year; (2) a statement of the Net Revenues of the System for such Fiscal Year; (3) a balance sheet as of the end of such Fiscal Year; (4) the accountants' comment regarding the manner in which the Village has carried out the requirements of this Resolution and the accountants' recommendations for any changes or improvements in the operation of the System; (5) the number of connections to the System at the end of the Fiscal Year, for each user classification (i.e., residential, commercial, public and industrial); (6) a list of the insurance policies in force at the end of the Fiscal Year setting out as to each policy the amount of the policy, the risks covered, the name of the insurer, and the expiration date of the policy; and (7) the volume of water used as the basis for computing the service charge. The owners of any of the Bonds shall have at all reasonable times the right to inspect the System and the records, accounts and data of the Village relating thereto; and

(g) So long as any of the Bonds are outstanding the Village will carry for the benefit of the owners of the Bonds insurance of the kinds and in the amounts normally carried by private companies or other public bodies engaged in the operation of similar systems. All money received for loss of use and occupancy shall be considered Revenue of the System payable into the separate funds and accounts named in Section 4A of this Resolution. All money received for losses under any casualty policies shall be used in repairing the damage or in replacing the property destroyed provided that if the Village Board shall find it is inadvisable to repair such damage or replace such property and that the operation of the System has not been impaired thereby, such money shall be deposited in the Debt Service Fund, but in that event such payments shall not reduce the amounts otherwise required to be paid into the Debt Service Fund.

Section 7. Additional Bonds. The Bonds are issued on a parity with the Prior Bonds. No bonds or obligations payable out of the Revenues of the System may be issued in such manner as to enjoy priority over the Bonds. Additional obligations may be issued if their lien and pledge is junior and subordinate to that of the Bonds. Additional obligations may be issued on a parity with the Bonds as to the pledge of Revenues of the System only if all of the following conditions are met:

a. The Net Revenues of the System for the Fiscal Year immediately preceding the issuance of such additional obligations must have been equal to at least 1.25 times the highest annual principal and interest requirements on all Prior Bonds, Bonds and Parity Bonds outstanding payable from Revenues of the System (other than Prior Bonds, Bonds and Parity Bonds being refunded) and on the Parity Bonds then to be issued in any Fiscal Year. Should an increase in permanent rates and charges, including those made to the Village, be properly ordered and made effective during the Fiscal Year immediately prior to the issuance of such additional obligations or during that part of the Fiscal Year of issuance prior to such issuance, then Net Revenues for purposes of such computation shall include such additional Revenues as an independent certified public accountant, consulting professional engineer or the Wisconsin Public Service Commission may

certify would have accrued during the prior Fiscal Year had the new rates been in effect during that entire immediately prior Fiscal Year.

b. The payments required to be made into the funds and accounts enumerated in Section 4A of this Resolution (including the Reserve Account, but not the Surplus Fund) must have been made in full.

c. The Parity Bonds must have principal maturing on May 1 of each year in which principal falls due and interest falling due on May 1 and November 1 of each year.

d. If the Parity Bonds are to be secured by the Reserve Account, the amount on deposit in the Reserve Account must be increased to an amount equal to the Reserve Requirement applicable upon the issuance of Parity Bonds as defined in Section 3 of this Resolution.

e. The proceeds of the Parity Bonds must be used only for the purpose of providing additions, extensions or improvements to the System, or to refund obligations issued for such purpose.

Section 8. Sale of Bonds. The bid of the Purchaser for the purchase price set forth in the Proposal be and it hereby is accepted and the President and Village Clerk are authorized and directed to execute an acceptance of the offer of said successful bidder on behalf of the Village. The good faith deposit of the Purchaser shall be retained by the Village Treasurer until the closing of the bond issue, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The officers of the Village are authorized and directed to do any and all acts necessary to conclude delivery of the Bonds to the Purchaser, upon receipt of the purchase price, as soon after adoption of this Resolution as is convenient.

Section 9. Application of Bond Proceeds. All accrued interest received from the sale of the Bonds shall be deposited into the Debt Service Fund. An amount of proceeds of the Bonds needed to make the amount on deposit in the Reserve Account equal to the Reserve Requirement shall be deposited in the Reserve Account. The balance of the proceeds, less the expenses incurred in authorizing, issuing and delivering the Bonds, shall be deposited in a special fund designated as "Water System and Sewerage System Improvement Fund." Said special fund shall be adequately secured and used solely for the purpose of meeting costs of extending, adding to and improving the System, as described in the preamble hereof. The balance remaining in said Improvement Fund after paying said costs shall be transferred to the Debt Service Fund for use in payment of principal of and interest on the Bonds.

Section 10. Amendment to Resolution. After the issuance of any of the Bonds, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Bonds have been paid in full as to both principal and interest, or discharged as herein provided, except:

a. The Village may, from time to time, amend this Resolution without the consent of any of the owners of the Bonds, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and

b. This Resolution may be amended, in any respect, with the written consent of the owners of not less than two-thirds of the principal amount of the Bonds then outstanding, exclusive of Bonds held by the Village; provided, however, that no amendment shall permit any change in the pledge of Revenues derived from the System, or in the maturity of any Bond issued hereunder, or a reduction in the rate of interest on any Bond, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the terms upon which the Bonds may be redeemed or make any other modification in the terms of the payment of such principal or interest without the written consent of the owner of each such Bond to which the change is applicable.

Section 11. Defeasance. When all Bonds have been discharged, all pledges, liens, covenants and other rights granted to the owners thereof by this Resolution shall cease. The Village may discharge all Bonds due on any date by depositing into a special account on or before that date a sum sufficient to pay the same in full; or if any Bonds should not be paid when due, it may nevertheless be discharged by depositing into a special account a sum sufficient to pay it in full with interest accrued from the due date to the date of such deposit. The Village, at its option, may also discharge all Bonds called for redemption on any date when they are prepayable according to their terms, by depositing into a special account on or before that date a sum sufficient to pay them in full, with the required redemption premium, if any, provided that notice of redemption has been duly given as required by this Resolution. The Village, at its option, may also discharge all Bonds of said issue at any time by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Bonds to its maturity or, at the Village's option, if said Bond is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Bond at maturity, or at the Village's option, if said Bond is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Bonds on such date has been duly given or provided for. Upon such payment or deposit, in the amount and manner provided by this Section, all liability of the Village with respect to the Bonds shall cease, terminate and be completely discharged, and the owners thereof shall be entitled only to payment out of the money so deposited.

Section 12. Investments and Arbitrage. Monies accumulated in any of the funds and accounts referred to in Sections 4A and 9 hereof which are not immediately needed for the respective purposes thereof, may be invested in legal investments subject to the provisions of Sec. 66.0603(1m), Wisconsin Statutes, until needed. All income derived from such investments shall be credited to the fund or account from which the investment was made; provided, however, that at any time that the Reserve Requirement is on deposit in the Reserve Account, any income derived from investment of the Reserve Account shall be deposited into the Debt Service Fund and used to pay principal and interest on the Bonds. A separate banking account is not required for each of the funds and accounts established under this Resolution; however, the monies in each fund or account shall be accounted for separately by the Village and used only for the respective purposes thereof. The proceeds of the Bonds shall be used solely for the purposes for which they are issued but may be temporarily invested until needed in legal investments. No such investment shall be made in such a manner as would cause the Bonds to

be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations of the Commissioner of Internal Revenue thereunder (the "Regulations").

An officer of the Village, charged with the responsibility for issuing the Bonds, shall, on the basis of the facts, estimates and circumstances in existence on the date of closing, make such certifications as are necessary to permit the conclusion that the Bonds are not "arbitrage bonds" under Section 148 of the Code or the Regulations.

Section 13. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the Village and the owner or owners of the Bonds, and after issuance of any of the Bonds no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 10, until all of the Bonds have been paid in full as to both principal and interest. The owner or owners of any of the Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the Village, the governing body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the Village, its governing body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 14. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Bonds eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Village agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the Village Clerk or other authorized representative of the Village is authorized and directed to execute and deliver to DTC on behalf of the Village to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the Village Clerk's office.

Section 15. Payment of the Bonds; Fiscal Agent. The principal of and interest on the Bonds shall be paid by Zions Bancorporation, National Association, Chicago, Illinois, which is hereby appointed as the Village's registrar and fiscal agent pursuant to the provisions of Section 67.10(2), Wisconsin Statutes (the "Fiscal Agent"). The Village hereby authorizes the President and Village Clerk or other appropriate officers of the Village to enter a Fiscal Agency Agreement between the Village and the Fiscal Agent. Such contract may provide, among other things, for the performance by the Fiscal Agent of the functions listed in Wis. Stats. Sec. 67.10(2)(a) to (j), where applicable, with respect to the Bonds.

Section 16. Persons Treated as Owners; Transfer of Bonds. The Village shall cause books for the registration and for the transfer of the Bonds to be kept by the Fiscal Agent. The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Bond shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

Any Bond may be transferred by the registered owner thereof by surrender of the Bond at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the President and Village Clerk shall execute and deliver in the name of the transferee

or transferees a new Bond or Bonds of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Bond surrendered for transfer.

The Village shall cooperate in any such transfer, and the President and Village Clerk are authorized to execute any new Bond or Bonds necessary to effect any such transfer.

Section 17. Record Date. The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Bonds (the "Record Date"). Payment of interest on the Bonds on any interest payment date shall be made to the registered owners of the Bonds as they appear on the registration book of the Village at the close of business on the Record Date.

Section 18. Compliance with Federal Tax Laws. (a) The Village represents and covenants that the projects financed by the Bonds and the ownership, management and use of the projects will not cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code. The Village further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Bonds including, if applicable, the rebate requirements of Section 148(f) of the Code. The Village further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The Village Clerk or other officer of the Village charged with the responsibility of issuing the Bonds shall provide an appropriate certificate of the Village certifying that the Village can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The Village also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Bonds provided that in meeting such requirements the Village will do so only to the extent consistent with the proceedings authorizing the Bonds and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

The foregoing covenants shall remain in full force and effect, notwithstanding the defeasance of the Bonds, until the date on which all of the Bonds have been paid in full.

Section 19. Official Statement. The Village Board hereby approves the Preliminary Official Statement with respect to the Bonds and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the Village in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate Village official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The Village Clerk

shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 20. Undertaking to Provide Continuing Disclosure. The Village hereby covenants and agrees, for the benefit of the owners of the Bonds, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Bonds or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the Village to comply with the provisions of the Undertaking shall not be an event of default with respect to the Bonds).

To the extent required under the Rule, the President and Village Clerk, or other officer of the Village charged with the responsibility for issuing the Bonds, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the Village's Undertaking.

Section 21. Record Book. The Village Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Bonds in the Record Book.

Section 22. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Bonds, the officers of the Village are authorized to take all actions necessary to obtain such municipal bond insurance. The President and Village Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the President and Village Clerk including provisions regarding restrictions on investment of Bond proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Bonds by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Bond provided herein.

Section 23. Execution of the Bonds; Closing; Professional Services. The Bonds shall be issued in printed form, executed on behalf of the Village by the manual or facsimile signatures of the President and Village Clerk, authenticated, if required, by the Fiscal Agent, sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the Village of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Bonds may be imprinted on the Bonds in lieu of the manual signature of the officer but, unless the Village has contracted with a fiscal agent to authenticate the Bonds, at least one of the signatures appearing on each Bond shall be a manual signature. In the event that either of the officers whose signatures appear on the Bonds shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Bonds and all such documents, certificates and

acknowledgements as may be necessary and convenient to effectuate the Closing. The Village hereby authorizes the officers and agents of the Village to enter into, on its behalf, agreements and contracts in conjunction with the Bonds, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Bonds is hereby ratified and approved in all respects.

Section 24. Conflicting Ordinances or Resolutions. All prior ordinances, resolutions (other than the Prior Resolutions), rules, or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage. In case of any conflict between this Resolution and the Prior Resolutions, the Prior Resolutions shall control so long as any of the respective Prior Bonds are outstanding.

Adopted, approved and recorded October 18, 2021.

James R. Dobbs
President

ATTEST:

Joslyn M. Hoeffert
Village Clerk

(SEAL)

EXHIBIT A

Official Notice of Sale

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT B

Bid Tabulation

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT C

Winning Bid

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-1

Pricing Summary

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT D-2

Debt Service Schedule

To be provided by PMA Securities, LLC and incorporated into the Resolution.

(See Attached)

DRAFT

EXHIBIT E

(Form of Bond)

REGISTERED UNITED STATES OF AMERICA DOLLARS
STATE OF WISCONSIN
RACINE COUNTY
NO. R- _____ VILLAGE OF CALEDONIA \$ _____
WATER SYSTEM AND SEWERAGE SYSTEM REVENUE
BOND, SERIES 2021

MATURITY DATE: ORIGINAL DATE OF ISSUE: INTEREST RATE: CUSIP:
May 1, _____, 2021 _____%

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ THOUSAND DOLLARS
(\$ _____)

FOR VALUE RECEIVED, the Village of Caledonia, Racine County, Wisconsin (the "Village"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), solely from the fund hereinafter specified, on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest is payable semi-annually on May 1 and November 1 of each year commencing on May 1, 2022 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Bond are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Bond is registered on the Bond Register maintained by Zions Bancorporation, National Association, Chicago, Illinois (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the "Record Date"). This Bond is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

The Bonds maturing on May 1, 2032 and thereafter are subject to redemption prior to maturity, at the option of the Village, on May 1, 2031 or on any date thereafter. Said Bonds are redeemable as a whole or in part, and if in part, from maturities selected by the Village and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.

In the event the Bonds are redeemed prior to maturity, as long as the Bonds are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Bonds of a maturity are to be called for redemption, the Bonds of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Bonds called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Bonds shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Bonds shall no longer be deemed to be outstanding.

This Bond is one of an issue aggregating \$17,095,000, issued for the purpose of paying the cost of additions, improvements and extensions to the Water System and Sewerage System of the Village, pursuant to Article XI, Section 3, of the Wisconsin Constitution, Section 66.0621, Wisconsin Statutes, acts supplementary thereto and a Resolution adopted October 18, 2021, and entitled: "A Resolution Authorizing the Issuance and Sale of \$17,095,000 Water System and Sewerage System Revenue Bonds, Series 2021 of the Village of Caledonia, Racine County, Wisconsin, and Providing for the Payment of the Bonds and Other Details With Respect to the Bonds" (the "Resolution") and is payable only from the income and revenues of said Water System and Sewerage System. Such revenues have been set aside and pledged as a special fund for that purpose and identified as "Debt Service Fund", created by a resolution adopted by the Village on October 16, 2012, amended on August 26, 2013 and continued by the Resolution. The Bonds are issued on a parity with the Village's Taxable Sewerage System Revenue Bonds, Series 2012, dated November 14, 2012, Water System and Sewerage System Revenue Bonds, Series 2013C, dated October 2, 2013, Water System and Sewerage System Revenue Bonds, Series 2016D, dated July 21, 2016, Water System and Sewerage System Revenue Bonds, Series 2017B, dated October 18, 2017, Water System and Sewerage System Revenue Bonds, Series 2019, dated November 26, 2019 and Water System and Sewerage System Revenue Refunding Bonds, Series 2020, dated September 15, 2020. This Bond does not constitute an indebtedness of the Village within the meaning of any constitutional or statutory debt limitation or provision.

This Bond is transferable only upon the books of the Village kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Bonds, and the Village appoints another depository, upon surrender of the Bond to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, upon surrender of this Bond together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Bond in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a

charge sufficient to reimburse the Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Bonds (i) after the Record Date, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Bonds, or (iii) with respect to any particular Bond, after such Bond has been called for redemption. The Fiscal Agent and Village may treat and consider the Depository in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Bonds are issuable solely as negotiable, fully-registered Bonds without coupons in the denomination of \$5,000 or any integral multiple thereof.

It is hereby certified, recited and declared that all conditions, things and acts required by law to exist, happen, and be performed precedent to and in the issuance of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; and that sufficient of the income and revenue to be received by said Village from the operation of its Water System and Sewerage System has been pledged to and will be set aside into a special fund for the payment of the principal of and interest on this Bond.

This Bond shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.

IN WITNESS WHEREOF, the Village of Caledonia, Racine County, Wisconsin, by its governing body, has caused this Bond to be executed for it and in its name by the manual or facsimile signatures of its duly qualified President and Village Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

VILLAGE OF CALEDONIA,
RACINE COUNTY, WISCONSIN

By: _____
James R. Dobbs
President

(SEAL)

By: _____
Joslyn M. Hoeffert
Village Clerk

DRAFT

Date of Authentication: _____, _____

CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds of the issue authorized by the within-mentioned Resolution of the Village of Caledonia, Racine County, Wisconsin.

ZIONS BANCORPORATION,
NATIONAL ASSOCIATION,
CHICAGO, ILLINOIS

By _____
Authorized Signatory

DRAFT

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Bond and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

(Authorized Officer)



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Attorneys at Law in
Chicago
Indianapolis
Madison
Milwaukee
Minneapolis
Naples
Phoenix
Tampa
Tucson
Washington, D.C.

October 4, 2021

VIA EMAIL

Ms. Joslyn M. Hoeffert
Village Clerk
Village of Caledonia
5043 Chester Lane
Racine, WI 53402

**Re: Village of Caledonia
\$17,095,000 Water System and Sewerage System Revenue Bonds, Series 2021**

Dear Joslyn:

Attached is a draft of the **Authorizing Resolution** to be adopted in connection with the above-referenced financing. We have prepared the Resolution with the information provided to us by PMA Securities, LLC ("PMA"). Please review the Resolution carefully.

It is our understanding that the Resolution will be considered by the Village Board at its meeting on October 18, 2021 after the bid opening earlier that day.

If you have not already done so, please include the title of the Resolution on the agenda for the meeting. Please then post the agenda in at least three public places and provide it to the official newspaper of the Village (or if the Village has no official newspaper, to a news medium likely to give notice in the area) and to any other requesting media at least twenty-four hours prior to the meeting (see Section 19.84(1)(b), Wisconsin Statutes). **If the meeting will be a virtual meeting, please be sure to include on the agenda and the notices the dial-in number or other information necessary for the public and the media to access and monitor the meeting.** The attached **Certificate of Compliance with Open Meeting Law** must be completed in connection with the meeting at which the Resolution is adopted.

Unless the Village Board has adopted special rules regarding the adoption of borrowing resolutions, a vote of at least a majority of a quorum of the Village Board is necessary to adopt the Resolution.

Ms. Joslyn M. Hoeffert
October 4, 2021
Page 2

You will note in reviewing the Resolution that some of the exhibits will be provided to the Village on the day of sale. It is our understanding that PMA will provide this information to you and to us after the bid opening and prior to the meeting on October 18, 2021. We will email a final copy of the Resolution, including all exhibits, on the day of sale (October 18, 2021) prior to the meeting for the Village Board to review and approve. We will also provide hard copies of the complete finalized Resolution at the time we send the closing documents.

Following the adoption of the Resolution, we request that you return one executed copy of the Resolution, as well as one executed copy of the Certificate of Compliance with Open Meeting Law to us for our review. All of these originally signed documents will be included in the closing transcript. A copy of the Resolution should be incorporated into the minutes of the October 18, 2021 meeting.

We are also attaching a **Municipal Information Questionnaire** and a **Private Activity and Other Tax Matters Questionnaire**. Please review, correct, if necessary, complete and return these questionnaires to us before the October 18, 2021 meeting. They contain information which will help us draft the closing documents which will be required in connection with this financing.

Please feel free to contact me at (414) 277-5775 or any member of the Quarles & Brady LLP public finance team if you have any questions or comments.

Very truly yours,

QUARLES & BRADY LLP


Brian G. Lanser

BGL:BJK:TAB

Enclosures

#190022.00057

cc: Ms. Kathy Kasper (w/enc. via email)
Mr. Bane Thomey (w/enc. via email)
Mr. Dave Wagner (w/enc. via email)
Timothy J. Pruitt, Esq. (w/enc. via email)
Elaine S. Ekes, Esq. (w/enc. via email)
Mr. Brian Della (w/enc. via email)
Mr. Phil Hohlweck (w/enc. via email)
Mr. Dominic Sabbarese (w/enc. via email)
Ms. Bridgette Keating (w/enc. via email)
Ms. Tracy Berrones (w/enc. via email)
Mr. Alex Gore (w/enc. via email)
Ms. Jessica Lothman (w/enc. via email)
Ms. Jessica Kaye (w/enc. via email)

MUNICIPAL INFORMATION QUESTIONNAIRE

Prepared and Submitted By:

Joslyn M. Hoeffert

Village Clerk

1. Official Name of Government Unit: Village of Caledonia
2. County: Racine County
3. Employer I. D. #: 39-6005812
4. Address: 5043 Chester Lane, Racine, WI 53402
 Phone Number: 262-835-6414 Fax Number: 262-835-2388
5. Contact Person, Direct Phone Number and Email Address:
Joslyn M. Hoeffert, Village Clerk;
Kathy Kasper, Administrator (kkasper@caledonia-wi.gov) 262-835-6422
6. Date/Time/Place of Regular Meetings: 1st and 3rd Monday, 7:00 p.m.
7. Does Municipality have an official or corporate seal? YES NO
8. Name of Official Newspaper, if any: Journal Times
 WEEKLY DAILY
9. Is the government unit incorporated? YES NO
10. Administrators and Officers: *(Please complete with official names (including middle initials) as used to sign documents.)*

<u>Name</u>	<u>Elected or Appointed?</u>	<u>Date Term of Office Expires</u>
<u>James R. Dobbs</u> President	<u>Elected</u>	<u>04/2023</u>
<u>Kathy Kasper</u> Administrator Email: kkasper@caledonia-wi.gov Phone: 262-835-6422	<u>Appointed</u>	<u>N/A</u>
<u>Joslyn M. Hoeffert</u> Village Clerk jhoeffert@caledonia-wi.gov	<u>Appointed</u>	<u>N/A</u>
<u>Bane Thomey</u> Finance Director/Treasurer bthomey@caledonia-wi.gov	<u>Appointed</u>	<u>N/A</u>
<u>Dave Wagner</u> Capital Finance Officer Email: dwagner@caledonia-wi.gov ; dwagner1951@gmail.com Cell: 414-333-3090 Office: 262-835-6474	<u>Appointed</u>	<u>N/A</u>

*Timothy J. Pruitt, Esq. and Elaine S. Ekes, Esq.

Village Attorney

Pruitt, Ekes & Geary, S.C.

610 Main Street, Suite 100

Racine, WI 53403

Phone Number: (262) 456-1216

Fax Number: (262) 456-2086

Email: tpruitt@peglawfirm.com; esekes@peglawfirm.com

11. Number of Village Board members? 7, including President (Please attach current list)
12. Are there any special resolutions or ordinances in effect (other than Wisconsin's Open Meeting law) regarding meeting notices, quorum requirements, etc.? YES NO
If yes, please provide detail. _____
13. Are there any proceedings now pending with respect to a change in the form of government or the detachment of territory? YES NO
If yes, please provide detail. _____
14. Has the governing body or electors adopted any charter ordinances under Section 66.0101, Wis. Stats. or direct legislation under Section 9.20, Wis. Stats. restricting borrowing by the Village or are any proceedings for such purposes now pending? YES NO
If yes, please provide detail. _____
15. Is there any litigation pending or threatened with respect to the corporate existence, organization, or boundaries of the government unit or the right of title of any officer of the government unit to his or her respective office? YES NO
If yes, please provide detail. _____
16. Are there any resolutions in effect which require any officers other than the chief executive officer and clerk, to execute bonds or notes or other documents evidencing indebtedness? YES NO
If yes, please provide detail. _____
17. Are there any other facts or circumstances which could have an impact on the issuance of the bonds or notes in question (e.g., debt policy, litigation other than as set forth above, annexations, etc)? If yes, please discuss. _____

Prepared and submitted by:

Joslyn M. Hoeffert

Village Clerk

Signed on: _____

* Copy both via email on all correspondence.

Private Activity and Other Tax Matters Questionnaire

Village of Caledonia, Wisconsin ("Issuer") Water System and Sewerage System Revenue Bonds, Series 2021 ("Obligations")

In anticipation of the Issuer's upcoming borrowing, we ask that you answer the questions below which will help us determine whether the borrowing qualifies for tax-exempt financing and what special treatment the Issuer or Obligations may qualify for under the Internal Revenue Code (the "Code") and applicable Treasury Regulations (the "Regulations"). Please direct any questions to any of the Public Finance attorneys at Quarles & Brady LLP at 414-277-5000.

I. Private Activity: Subject to specific exceptions provided for in the Code, the interest on municipal obligations which finance private activities or provide special benefits to private entities is taxable. Please note that for purposes of this questionnaire, a "**Non-Governmental Entity**" means any person, partnership, corporation or other organization that is not a state, city, village, town, county, school district, technical college district or other special district or joint powers authority. The federal government is a Non-Governmental Entity. A 501(c)(3) organization is also a Non-Governmental Entity.

1. Description of the project(s) to be financed or refinanced with the proceeds of the Obligations:
extensions, improvements and additions to the Village's water system and sewerage system (the "Project")

YES NO

a. Does the above description accurately and completely describe the project(s) to be financed with proceeds of the Obligations? **If NO, please make appropriate changes in the language above.**

YES NO

2. Will any portion of the Project be owned by, or leased (or subleased) to, or sold to a Non-Governmental Entity? **If YES, attach a description of the planned sale or lease.**

YES NO

3. Will any portion of the Project be managed (pursuant to a management contract or incentive payment contract) by a Non-Governmental Entity? **If YES, attach a copy of the operating or management contract.**

YES NO

4. Will any portion of the Project be used for research or testing pursuant to an agreement with a Non-Governmental Entity? **If YES, attach a copy of the agreement.**

YES NO

5. Will any Non-Governmental Entity have a right to use the Project or purchase output from the Project through any procedure or contract which gives preference to that customer over any other? **If YES, attach a description of the arrangement that includes the following:**

a. **Customer name.**

b. **Percentage of annual revenue of the Project attributable to the customer.**

YES NO

6. Are there or will there be any informal agreements, historical arrangements, or other arrangements, written or oral, that convey special legal entitlements to a Non-Governmental Entity, such as granting priority rights or capacity rights to use the Project or granting naming rights to the Project? **If YES, attach a description of the arrangement.**

YES NO

7. Will any Non-Governmental Entity, receive a special economic benefit from the Project, such as what might occur if the Project is not available for general public use and is functionally related to property used in the trade or business of a Non-Governmental Entity or benefits a small number of nongovernmental persons? **If YES, attach a description of the arrangement.**

YES NO

8. a. Is there any portion of the Project that is used by private entities or organizations rather than by members of the general public or by employees (or, in the case of school facilities, students) of the Issuer? **If YES, please attach a description of such use.**

YES NO

b. Do all members of the general public who use the Project use it on the same basis (for example, a "first come, first served" basis or pursuant to a standard rate schedule)? **If NO, please attach a description of the basis of the use of the project.**

YES NO

9. Are there any contracts for incidental uses of the Project (e.g., pay telephones, vending machines, newsstands, etc.) by Non-Governmental Entities? **If YES, attach a description of the contracts.**

YES NO

10. Will any portion of the proceeds from the proposed borrowing be loaned to any other person or entity? **If YES, attach a description of the loan program.**

YES NO

11. Will a Non-Governmental Entity make payments to the municipality for use of the Project in a manner other than through uniformly applied rates or generally applied taxes? **If YES, attach a description of the payment obligation.**

YES NO

12. Is the payment of any portion of the debt service on the proposed issue secured (directly or indirectly) by a guarantee from a Non-Governmental Entity or a pledge of private property, pursuant to a development agreement or other arrangement? **If YES, attach a description of the agreement or arrangement.**

YES NO

13. Is any of the Project or portion of the Project expected to be sold or otherwise disposed of before the last maturity date of the Obligations and any anticipated refinancings thereof?

YES NO

14. Are there any other facts and circumstances regarding the construction, operation, or use of the project by a Non-Governmental Entity? Please describe: _____

II. Small Issuer Status: The Code grants "small issuer" status for rebate exemption and bank qualification purposes in certain circumstances based on the amount of tax-exempt financing undertaken by an issuer in any given calendar year. By answering the questions below, you will assist us in calculating the total amount of tax-exempt financing issued in the calendar year.

YES NO

1. Have any tax-exempt lease agreements or tax-exempt lease purchase agreements been entered into in the current calendar year? **If YES, please provide detail including date lease was entered into:** _____

YES NO

2. Was an IRS Form 8038-G or GC filed with respect to any lease referenced above? **If YES, please provide a copy.**

YES NO

3. Have any other tax-exempt obligations been issued either by the issuer or any authority of the issuer in the current calendar year other than those where Quarles & Brady LLP served as bond counsel? **If YES, please provide a copy of the 8038-G or GC for such obligations.**

III. Reimbursement: Subject to specific exceptions provided for in the Regulations (the "Reimbursement Regulations"), the interest on municipal obligations which reimburse prior expenditures is taxable. By answering the questions below, you will assist us in determining whether the Reimbursement Regulations have been followed.

YES NO

1. Have any of the costs of the Project been paid prior to the date hereof? **If YES, please list the amount, purpose and date of payment of those previous expenditures which you expect to reimburse with proceeds of the Obligations:**

<u>Amount</u>	<u>Date of Payment</u>	<u>Purpose</u>
\$ _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Q&B has copy of reimbursement resolution adopted on August 2, 2021.

IV. Project Timeline: Generally, the IRS arbitrage rules found in the Code and Regulations limit the investment of the proceeds of tax-exempt obligations. However, if certain tests are met, the proceeds are permitted to be invested for a "temporary period". By answering the questions below, we will be able to determine whether the proceeds of the Obligations qualify for a temporary period.

YES NO

1. Have you previously or will you within six months enter into contracts requiring payment of at least 5% of the proceeds of the Obligations for the Project?

YES NO

2. Have you or will you commence work on the Project and continue to work on the Project until it is complete?

YES NO

3. Do you expect to spend all of the proceeds of the Obligations for the Project within three years?

V. **Rebate of Investment Earnings:** The basic IRS rebate requirement is that an issuer of tax-exempt obligations must pay to the United States the amount by which the investment earnings on the gross proceeds of any borrowings exceed the amount which would have been earned if the proceeds were invested at the yield on those obligations, plus any earnings on such excess. The rebate amount is required to be calculated and paid to the United States at least every five years. However, there are several exceptions to the rebate requirement. By answering the questions below, we will be able to determine whether you might qualify for an exception. Note: the exceptions to rebate are based on actual facts, not expectations, so the determination of whether an exception applies will only be certain at a future time.

YES NO

1. Small Issuer Exception: Do you expect to issue more than \$5 million of tax-exempt obligations during the current calendar year?

YES NO

2. Six Month Expenditure Exception: Do you expect to spend all of the proceeds of the Obligations within 6 months?

YES NO

3. Eighteen Month Expenditure Exception: Do you expect to spend all of the proceeds of the Obligations within 18 months pursuant to the following schedule:

- a. at least 15% within six months of the date of issue;
- b. at least 60% within 12 months of the date of issue; and,
- c. 100% within 18 months of the date of issue?

4. Two Year Expenditure Exception.

YES NO

a. Are at least 75% of the proceeds of the Obligations to be used to finance construction expenditures?

YES NO

b. If the answer to 4(a) is "yes", do you expect to spend the proceeds of the Obligations within 2 years pursuant to the following schedule:

- (1) 10% within the six-month period beginning on the date the obligations were issued;
- (2) 45% within the one-year period beginning on the date the obligations were issued;
- (3) 75% within the eighteen-month period beginning on the date the obligations were issued; and,
- (4) 100% within the two-year period beginning on the date the obligations were issued.

ACKNOWLEDGEMENT AND SIGNATURE

I hereby certify that I am an authorized representative of the Issuer, and that I am authorized by the Issuer to execute this Questionnaire. I am charged with the responsibility to perform such acts as are necessary and proper for the financing, refinancing, construction, acquisition and/or improvement of the Project, and I am acting on behalf of the Issuer in executing this Questionnaire. I certify that I am familiar with the Project and that all information contained herein is true, correct and complete to the best of my knowledge. I am not aware of any facts or circumstances that would cause me to question the accuracy or reasonableness of any information contained in these response or attached documentation. I understand the foregoing will be relied upon by Quarles & Brady LLP in determining the tax-exempt status of the Obligations.

Prepared and submitted by:

Name: _____

Title: _____

Phone: _____

Village of Caledonia, Wisconsin

Date: _____

3. **Notification of Media.** On the _____ day of _____, 20__ at approximately _____ o'clock __.m., I communicated or caused to be communicated, the time, date, place and subject matter (including specific reference to the borrowing) of said meeting to those news media who have filed a written request for such notice, and to the official newspaper of the _____, or, if none exists, to a news medium (County, City, etc.)

likely to give notice in the area.

4. **Open Meeting Law Compliance.** Said meeting was a _____ meeting of the (regular, special, adjourned annual, etc.) _____ which was called, noticed, held and (County Board, Common Council, etc.) conducted in open session in compliance with Subchapter V of Chapter 19 of the Wisconsin Statutes and any other applicable local rules and State statutes.

Name:
Title:

Attest:

Name:
Title:

(SEAL)

(Note: Questions regarding this form or open meeting law compliance generally should be directed to local counsel or Quarles & Brady LLP.)

RESOLUTION NO. 2021-106

RESOLUTION AUTHORIZING THE VILLAGE OF CALEDONIA TO ENTER INTO A CONTRACT WITH THE WISCONSIN HUMANE SOCIETY FOR HUMANE ANIMAL CONTROL SERVICES FOR 2022

WHEREAS, the Village of Caledonia has contracted with the Wisconsin Humane Society (WHS) since 2013 and WHS has provided appropriate Humane Animal Control Services in the Village; and

WHEREAS, the Village of Caledonia would like to continue contracting with WHS in 2022.

NOW, THEREFORE, BE IT RESOLVED by the Caledonia Village Board that a contract between the Village of Caledonia and the Wisconsin Humane Society for Humane Animal Control Services for 2022 as set forth in Exhibit A which is attached hereto and incorporated herein, at a cost of \$8,340.00, is authorized and approved and the Village President and Village Clerk are authorized to execute said contract.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this _____ day of October, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk

Stray and Impound Animal Shelter Services Agreement

THIS SERVICES AGREEMENT (the "Agreement"), is made and entered into, by and between the Village of Caledonia (the "MUNICIPALITY") and the Wisconsin Humane Society ("WHS").

**SCHEDULE A
PAYMENT**

1.0 Costs.

MUNICIPALITY agrees to pay for services covered by this agreement the sum of \$8,340.00 annually, payable in equal monthly payments of \$695.00.

Any services requested by MUNICIPALITY, but not covered under this contract, may be provided by WHS in its discretion, and any such services will be billed to MUNICIPALITY on an as incurred basis.

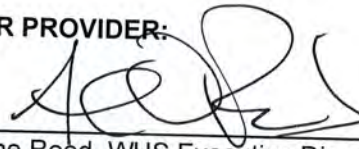
2.0 Method of Payment.

2.1 WHS shall submit an invoice to MUNICIPALITY by the 10th day of each month for the services provided in the preceding month. MUNICIPALITY shall pay the statement within ten (10) days of receipt thereof. Invoiced amounts not paid within 10 days shall bear interest thereafter at the rate of 3% annually.

3.0 Fee for Service Beyond 2022.

The parties will work in good faith to establish the fee for services in this Agreement for calendar years beyond the present year by September 1 of each year for the following year. Payment for services in subsequent years will be calculated based on a formula that recognizes the number of animals served and the number of shelter days used multiplied by the unit cost per animal per day. For 2023 and beyond this service timeframe will be for a 12 month period beginning on July 31st of the preceding year.

FOR PROVIDER:



Anne Reed, WHS Executive Director

Date Signed: 9/30/21

FOR MUNICIPALITY:

Village of Caledonia

By: _____

ATTEST:

By: _____

RESOLUTION NO. 2021-107

**RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA
APPROVING A FIRST AMENDMENT TO LOAN AGREEMENT BETWEEN,
VILLAGE OF CALEDONIA, CCM- CALEDONIA, LLC AND CARDINAL CAPITAL
MANAGEMENT, INC.**

The Village Board of the Village of Caledonia, Racine County, Wisconsin do resolve as follows:

WHEREAS, the Village of Caledonia, CCM-Caledonia, LLC and Cardinal Capital Management, Inc. are parties to a Development Agreement dated as of September 21, 2020 (the "Agreement"), for the development of certain property in the Village (the "Property"), which Property contains multiple buildings which are to be razed and removed, and is located on the bluff overlooking Lake Michigan, which bluff requires stabilization; and

WHEREAS, the Village of Caledonia, CCM-Caledonia, LLC and Cardinal Capital Management, Inc. entered into that certain Loan Agreement dated as of July 8, 2021 pursuant to which Village agreed to provide a loan to Developer is an amount up to \$4,000,000 in connection with the development of the property more particularly described in Exhibit A attached hereto (the "Loan Agreement").

WHEREAS, Village, Developer and Guarantor desire to amend the Loan Agreement as more particularly described below.

NOW, THEREFORE, BE IT RESOLVED THAT the First Amendment to Loan Agreement in substantially the form attached hereto as **Exhibit B** is approved, and the Village President and Village Clerk are authorized to execute such agreement and Village staff are authorized to take such actions as provided for under the Loan Agreement.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this ____ day of _____, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs
Village President

Attest: _____
Joslyn Hoeffert
Village Clerk

RESOLUTION NO. 2021-108

**A RESOLUTION OF THE VILLAGE BOARD OF THE VILLAGE OF CALEDONIA
MODIFYING THE APPROVED SITE, BUILDING, & OPERATIONS PLAN TO
CONSTRUCT A ±4,052 SQUARE FOOT TRAINING FACILITY LOCATED AT 3710 7
MILE ROAD, VILLAGE OF CALEDONIA, RACINE COUNTY, WI; RYAN RUDIE,
APPLICANT, WISCONSIN ELECTRIC POWER COMPANY, OWNER**

The Village Board for the Village of Caledonia resolves as follows:

WHEREAS, on October 4, 2021, the Village Board approved Resolution No. 2021-103 approving a site, building, and operations plan to construct and utilize a ±4,052 square-foot training facility at 3710 7 Mile Road, Parcel ID No. 104-04-23-06-008-000, Village of Caledonia, Racine County, WI subject to certain conditions; and,

WHEREAS, a waiver of the requirement for a supervised fire alarm system under Sec. 5-8-5 of the Village's Code of Ordinances may be appropriate necessitating a modification of condition number 7 requiring Fire Department approval;

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Caledonia Condition No. 7 is revised to read as follows:

7. **Fire Department Approval.** Owner shall obtain approval from the Village of Caledonia Fire Department and meet applicable codes. However, the Village Fire Chief shall have the authority to waive the requirements of Sec. 5-8-5 of the Village's Code of Ordinances based the State of Wisconsin standard pursuant to IBC 304.1 and IBC 907.2.2.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this _____ day of October ____, 2021.

VILLAGE OF CALEDONIA

By: _____
James R. Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk

Megan O'Brien

From: Elaine Sutton Ekes <esekes@peglawfirm.com>
Sent: Thursday, October 14, 2021 2:25 PM
To: Megan O'Brien; Joslyn Hoeffert
Cc: Kathy Kasper; Fire Chief; Peter Wagner; BCWleininger@caledonia-wi-gov; Eileen M. Zaffiro
Subject: Training Facility Resolution
Attachments: RESOLUTION NO 2021-XX Training Facility Modification.docx

Attached for the board packet is the resolution modifying the BSO approval for the FBI training facility as to the fire department approval. This modification provides the Fire Chief with the flexibility to waive the requirements of the supervised fire alarm system based on the state standard. We are recommending approval of this change.

Please place this email in the board packet with the resolution. Thanks.

Elaine

Elaine Sutton Ekes
Pruitt, Ekes & Geary, S.C.
Main Place
245 Main Street, Suite 404
Racine, WI 53403
Email: esekes@peglawfirm.com
(262) 456-1216 - Ext. 103
(262) 456-2086 (fax)
Visit us on the Web at www.peglawfirm.com.

The information in this e-mail is confidential and may be protected by the attorney's work product doctrine or the attorney/client privilege. It is intended solely for the addressee(s); access to anyone else is unauthorized and may subject the unintended reader to federal criminal and civil penalties for the unauthorized reading of this message. If this message has been sent to you in error, please do not review, disseminate, distribute or copy this message. Please notify the sender by reply e-mail that you have received the message in error, then delete the message. Thank you for your cooperation.

RESOLUTION NO. 2021-109

RESOLUTION AUTHORIZING THE VILLAGE OF CALEDONIA TO ENTER INTO A CONTRACT WITH CLIFTON LARSON ALLEN LLP FOR 2021 AUDIT SERVICES

WHEREAS, the Village of Caledonia believes that it would be in the best interests of the Village to contract with Clifton Larson Allen LLP., for these audit services as they have been providing audit services for the village for a number of years.

WHEREAS, the Village of Caledonia intends to internally prepare financial statements rather than have the auditors prepare the statements as has been done in the past.

WHEREAS, the Village of Caledonia believes that internal preparation of financial statements without continuity of the audit firm would not be feasible.

WHEREAS, the Village of Caledonia fully intends to release a request for proposal in 2022 for audit services for future years.

WHEREAS, the Village Finance Committee has reviewed this request and recommends that the Village Board authorize the Village to contract with Clifton Larson Allen LLP., for audit services as relates to the 2021 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Caledonia Village Board that a contract between the Village of Caledonia and Clifton Larson Allen LLP for audit services as described in the proposal set forth in Exhibit A which is attached hereto and incorporated herein, is authorized and approved and the Village President and Village Clerk are authorized to execute said contract.

BE IT FURTHER RESOLVED THAT all Village officials, officers, and employees are authorized and directed to take such steps as are lawful and necessary in furtherance of the Agreement.

Adopted by the Village Board of the Village of Caledonia, Racine County, Wisconsin, this _____ day of October, 2021.

VILLAGE OF CALEDONIA

By: _____
Jim Dobbs, Village President

Attest: _____
Joslyn Hoeffert, Village Clerk



CliftonLarsonAllen LLP
10401 West Innovation Drive, Suite 300
Milwaukee, WI 53226

phone 414-476-1880 fax 414-476-7286
CLAconnect.com

October 13, 2021

Members of the Board
Village of Caledonia, Wisconsin
5043 Chester Lane
Racine, Wisconsin 53402

To the Members of the Board:

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for the Village of Caledonia, Wisconsin (“you,” “your,” or “the Village”) for the year ended December 31, 2021.

Jordan Boehm, CPA, is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Caledonia, Wisconsin, as of and for the year ended December 31, 2021, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the Village’s basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of adjusting journal entries.
- Prepare the Data Collection Form.

Audit objectives

The objectives of our audit are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details.

Our audit will be conducted in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Wisconsin State Single Audit Guidelines*. Those standards require us to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the *Wisconsin State Single Audit Guidelines*, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance and the *Wisconsin State Single Audit Guidelines*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. The Uniform Guidance and the *Wisconsin State Single Audit Guidelines* report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Wisconsin State Single Audit Guidelines*. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion is other than unmodified, we will discuss the reasons with you in

advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS, the standards for financial audits contained in *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines*. Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinions on the effectiveness of the Village's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the basic financial statements, including the amounts and disclosures, and whether the basic financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Village or to acts by management or employees acting on behalf of the Village, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or

abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance and the Wisconsin *State Single Audit Guidelines* requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and

state awards that may have a direct and material effect on each of the Village's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" and the Wisconsin *State Single Audit Guidelines* for the types of compliance requirements that could have a direct and material effect on each of the Village's major programs. The purpose of these procedures will be to express an opinion on the Village's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.

We will evaluate the presentation of the schedule of expenditures of federal and state awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP, the Uniform Guidance, and the Wisconsin *State Single Audit Guidelines*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal and state awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal and state awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for 12 months beyond the financial statement date.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the Village's federal and state programs. Your responsibilities also include identifying significant

contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the Village involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Village received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the Village's federal and state programs; identifying and ensuring that the Village complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to the Village's federal and state programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report. Additionally, as required by the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at a mutually agreed upon date.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers), and for ensuring management information and financial information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Village from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with the Uniform Guidance and the Wisconsin *State Single Audit Guidelines*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the Village's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the Village's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.
- We will prepare the Data Collection Form. Management is responsible to review for completeness and accuracy before submitting to the Federal Audit Clearing House.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Village; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal or state agencies, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the federal or state regulators. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the Village to any persons without the authorization of Village management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment

with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Based on our preliminary estimates, the total fees and expenses for the engagement should approximate \$44,980 for the audit and for entering the information in the Data Collection Form SF-SAC and creating the single audit reporting package. These estimates are based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee and expense estimate. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our reports. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

Unanticipated services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions)
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Preparation of financial statements and the related notes to the financial statements

- Processing immaterial adjustments through the financial statements
- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the Village's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

Changes in engagement timing and assistance by your personnel

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)

- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of Village personnel during audit fieldwork

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Changes related to COVID-19

COVID-19 continues to have significant direct and indirect impacts on financial reporting, disclosure requirements, and the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Consent

Consent to use information for benchmarking analysis

In an effort to better serve the needs of our clients, we develop a variety of benchmark, performance indicator, and predictive analysis reports, using anonymized client data obtained from our audit, tax, and other engagements. Business and financial information that you provide to us may be combined with information from other clients and included within the aggregated data that we use in these reports. While some of these analytical reports will be published and

released publicly, please be assured that the separate information that we obtain from you will remain confidential, as required by the AICPA Code of Professional Conduct.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Jordan Boehm, CPA
Principal
(414) 721-7510
jordan.boehm@CLAconnect.com

Response:

This letter correctly sets forth the understanding of the Village of Caledonia, Wisconsin.

Authorized governance signature: _____

Title: _____

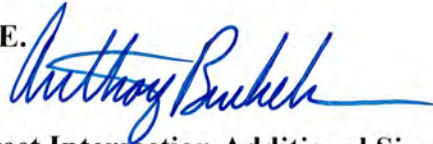
Date: _____

MEMORANDUM

DATE: Monday, August 30, 2021

TO: Public Works Committee
Village Board

FROM: Anthony A. Bunkelman P.E.
Utility Director



RE: 5 ½ Mile Road Charles Street Intersection Additional Signage Request

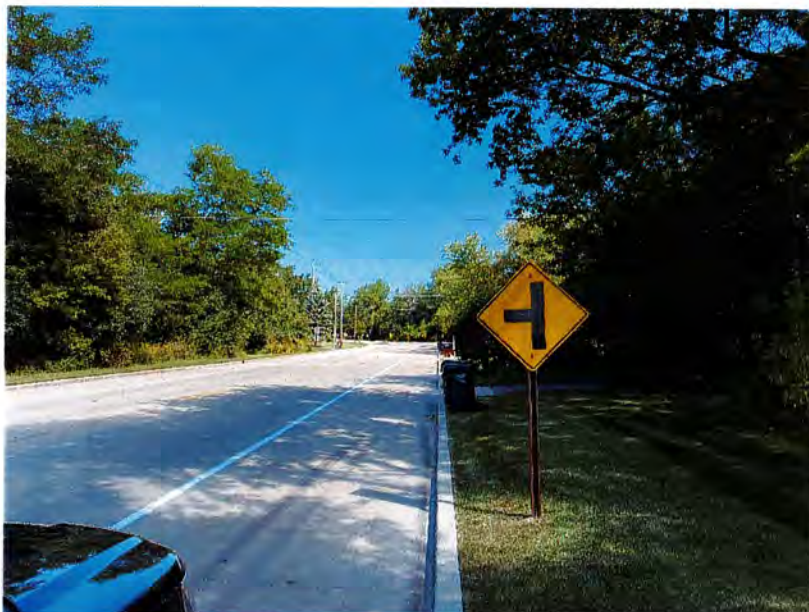
BACKGROUND INFORMATION

On August 18, 2021, an email was received, via website, from Troy Carriveau. Mr. Carriveau indicated in the email that he was instructed by the Highway Department to go to the Public Works Committee to ask for additional signage for the corner of 5 ½ Mile Road and Charles Street. See attached email.

In reaching out to Mr. Carriveau to provide some clarification to what is being sought, he indicated/claims the following:

- There is not enough signage on Charles Street for Northbound traffic to indicate that the road turns to the West.
- There are too many cars that drive on Charles Street North of 5 ½ Mile Road that have missed the turn and then turn around in the private driveways.
- Numerous cars attempt to negotiate the corner at too high a rate of speed and end up in the yard of the home on the Northwest corner of the intersection. This creates a safety concern for the homeowner on the Northwest corner who has 4 children.

To see what was actually signed in the field, an inspection was performed going Northbound on Charles Street to the intersection of 5 ½ Mile Road. At approximately 475' South of the intersection there is a sign for an upcoming "T" intersection.



When approaching the intersection, there are additional signs on the North side of the road that indicate a turn. There is an “arrow” indicating a left hand turn and a “Dead End” sign on Charles Street.



The property on the Northwest corner of the intersection has significant plantings along 5 ½ Mile Road and at the corner. There is a Utility pole with guy wires, a Utility pedestal, and a Street Light pole located at the Northwest corner.



Charles Street (South of 5 ½ Mile Road) has a speed limit of 35 miles per hour. Charles Street (North of 5 ½ Mile Road) is not marked for a speed limit, but by Ordinance should be 35 miles per hour. 5 ½ Mile Road has a speed limit of 30 miles per hour.

5 ½ Mile Road Eastbound to Charles Street Northbound is controlled by a Stop Sign.

5 ½ Mile Road Eastbound to Charles Street Southbound is controlled by a Yield Sign.

Charles Street Southbound to Charles Street Southbound is controlled by a Stop Sign.

Charles Street Southbound to 5 ½ Mile Road Westbound is controlled by a Stop Sign.

Charles Street Northbound to 5 ½ Mile Road Westbound is uncontrolled and has Right of Way.

Charles Street Northbound to Charles Street Northbound is uncontrolled and has Right of Way.

Based on the above information it is not clear exactly what and where Mr. Carriveau would like additional signage. Any additional signage which may be considered will need to be in conformance with the latest edition of the Manual on Uniform Traffic Control Devices (MUTCD).

So the Public Works Committee is aware, any signage that is proposed to be installed should meet the following from the MUTCD.

To be effective, a traffic control device should meet five basic requirements:

A. Fulfill a need;

B. Command attention;

C. Convey a clear, simple meaning;

D. Command respect from road users; and

E. Give adequate time for proper response.

Design, placement, operation, maintenance, and uniformity are aspects that should be carefully considered in order to maximize the ability of a traffic control device to meet the five requirements listed in the previous paragraph. Vehicle speed should be carefully considered as an element that governs the design, operation, placement, and location of various traffic control devices.

Regulatory and warning signs should be used conservatively because these signs, if used to excess, tend to lose their effectiveness. If used, route signs and directional guide signs should be used frequently because their use promotes efficient operations by keeping road users informed of their location.

It appears that the intersection has the appropriate signage for a “T” intersection.

RECOMMENDATION

Move to deny the request for additional signage, unless a clear proposal is submitted for review.

ALL TREES MARKED FOR CLEARING & GRUBBING HAVE BEEN COMPLETED UNDER A SEPARATE CONTRACT

STATE PROJECT NUMBER	SHEET NO
2703-03-70	2.5
CONSTRUCTION DETAILS	
SCALE 1"=20'	

FACE OF CURB

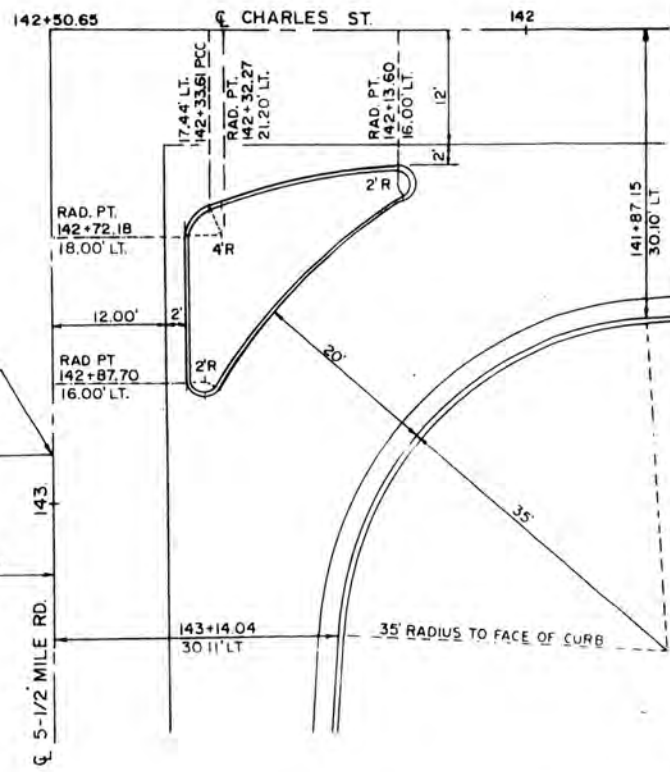
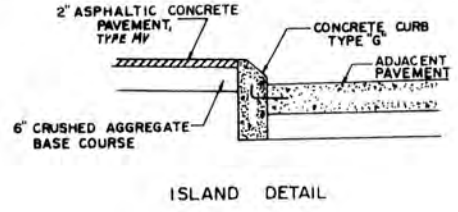
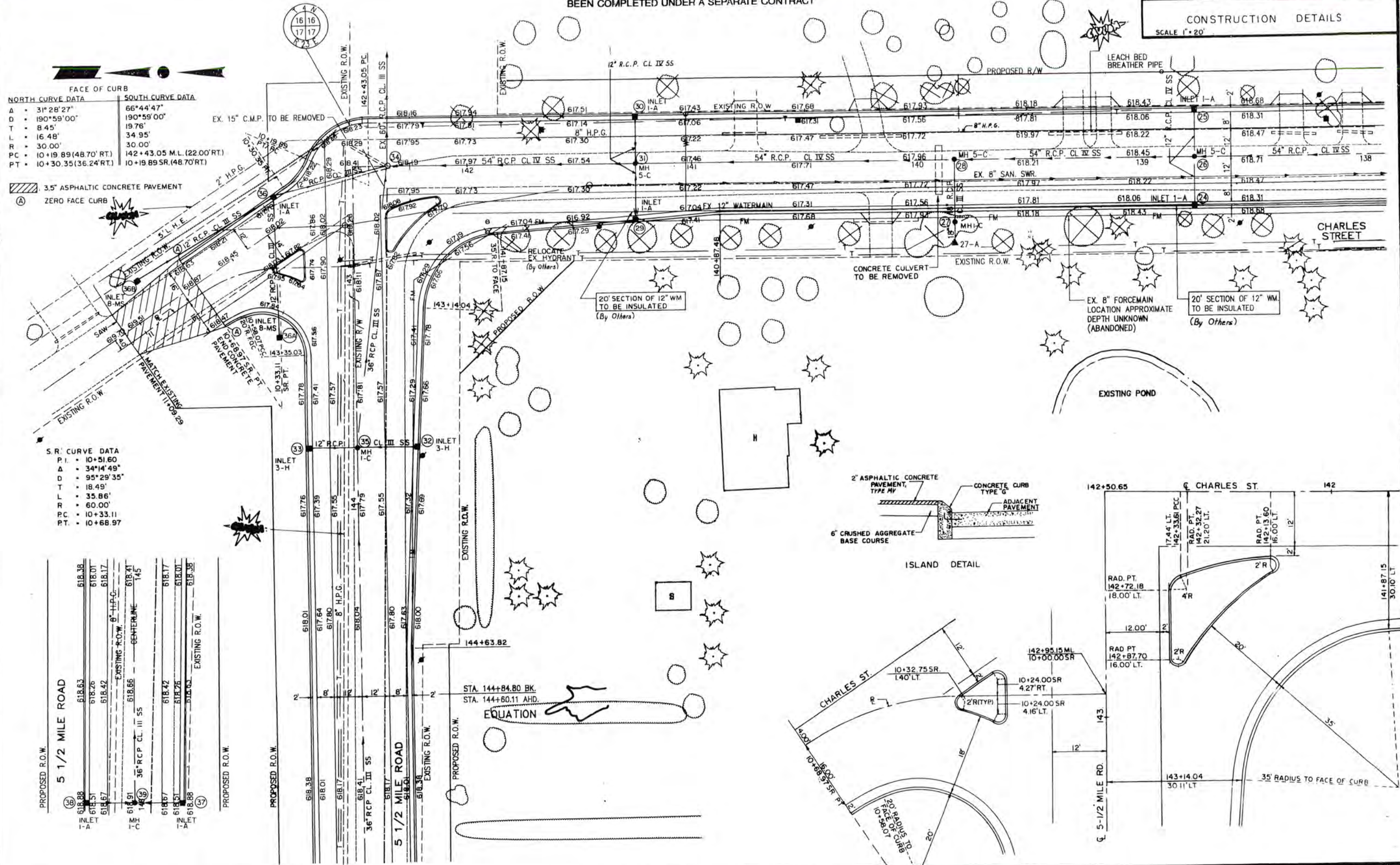
NORTH CURVE DATA	SOUTH CURVE DATA
A = 31°28'27"	66°44'47"
D = 190°59'00"	190°59'00"
T = 8.45'	19.76'
L = 16.48'	34.95'
R = 30.00'	30.00'
PC = 10+19.89(48.70' RT.)	142+43.05 M.L. (22.00' RT.)
PT = 10+30.35(36.24' RT.)	10+19.89 SR.(48.70' RT.)

- 3.5" ASPHALTIC CONCRETE PAVEMENT
- ZERO FACE CURB

S.R. CURVE DATA

P.I.	10+51.60
A	34°14'49"
D	95°29'35"
T	18.49'
L	35.86'
R	60.00'
PC	10+33.11
PT	10+68.97

PROPOSED R.O.W.	5 1/2 MILE ROAD	EXISTING R.O.W.	EXISTING R.O.W.
618.88	618.63	618.38	
618.51	618.26	618.01	
618.67	618.42	618.17	
618.91	618.66	618.41	
144.99	36" R.C.P. CL. III SS	145	
618.67	618.42	618.17	
618.51	618.26	618.01	
618.88	618.63	618.38	



Tony Bunkelman

From: Diane Penzkowski
Sent: Wednesday, August 18, 2021 10:20 AM
To: Tony Bunkelman
Subject: FW: Form submission from: Contact

Good morning Tony,

The message below was submitted via our website. Thank you.

Diane M. Penzkowski
Village of Caledonia
5043 Chester Lane
Racine, WI 53402
262-835-6459
dpenzkowski@caledonia-wi.gov

-----Original Message-----

From: sites@imgmgt.com <sites@imgmgt.com> On Behalf Of Troy Carriveau
Sent: Tuesday, August 17, 2021 7:39 PM
To: Diane Penzkowski <DPenzkowski@caledonia-wi.gov>
Subject: Form submission from: Contact

Submitted on Tuesday, August 17, 2021 - 19:38 Submitted by anonymous user: [24.167.249.186] Submitted values are:

Name: Troy Carriveau
Email: tjcarriveau@wi.rr.com
Phone: 262-515-6520

Message:

I live on Charles street north of 5 1/2 mile. I was told by our HWY. department go to public works meeting to ask for more signage for the corner. Who do I contact?

The results of this submission may be viewed at:
<https://caledonia-wi.gov/node/15/submission/1733>

**VILLAGE
OF
CALEDONIA**

2022 PROPOSED BUDGET

Distributed

10/18/21

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**Village of Caledonia
Tax Levy Allocation**

		2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND		9,171,422	9,410,827	9,549,365	9,702,016	9,587,215	9,876,048	10,446,886	11,171,323
DEBT SERVICE		1,406,737	1,416,000	1,577,458	1,677,274	2,044,764	2,425,432	2,400,425	2,405,748
CAPITAL PROJECTS FUND		1,037,050	1,160,640	1,259,335	1,162,742	1,223,789	1,289,100	1,617,742	1,243,985
FIRE SAFER GRANT		0	0	0	0	0	147,393	125,934	0
JOINT HEALTH		173,662	175,357	175,416	176,915	181,223	186,345	193,354	0
JOINT PARK		58,659	58,659	58,659	70,000	70,000	70,000	102,631	70,449
CEMETERY		8,000	10,000	10,000	12,500	12,500	11,000	6,000	0
PARK ENTERPRISE		50,000	63,000	63,000	70,800	75,800	66,300	117,625	77,086
SUB - TOTAL		11,905,530	12,294,483	12,693,233	12,872,247	13,195,291	14,071,618	15,010,597	14,968,590
SEWER		562,436	556,995	555,088	556,157	557,809	559,359	555,855	556,708
WATER		820,273	643,346	346,503	341,420	345,794	354,475	97,563	0
TOTAL		13,288,239	13,494,824	13,594,824	13,769,824	14,098,894	14,985,452	15,664,015	15,525,299
LEVY INCREASE		\$ -	\$ 206,585	\$ 100,000	\$ 175,000	\$ 329,070	\$ 886,558	\$ 678,563	\$ (138,716)

Village of Caledonia General Fund Budget Summary

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022
Revenues	15,043,189	15,067,783	15,356,041	14,038,421	15,406,072	16,830,853
Village Board	56,913	58,762	58,762	40,246	55,810	58,729
Village Clerk	224,771	226,413	232,728	133,982	227,383	180,737
Elections	78,366	98,400	39,500	31,289	35,239	92,443
Administration	345,891	377,763	357,489	263,267	357,489	293,624
Finance	140,214	212,403	164,462	158,500	164,462	328,514
Police	3,813,589	4,092,972	4,382,198	2,888,819	4,378,598	4,507,672
Police Support	614,636	627,513	592,891	423,532	592,891	596,502
Muni Court	120,339	139,067	117,267	83,573	117,267	122,773
Fire	4,546,756	4,556,296	4,725,067	3,514,700	4,725,067	5,807,997
Building	279,017	247,007	267,468	208,857	267,468	267,495
Highway	1,927,315	2,019,875	2,078,421	1,582,506	2,078,421	2,193,624
Public Works	328,938	282,929	185,589	212,718	185,589	192,004
Facilities	140,575	181,650	182,000	106,510	182,000	171,500
Comm. Development	136,541	148,763	169,163	139,004	141,012	186,680
Professional	1,989,576	1,937,938	1,920,303	1,679,003	1,922,303	1,830,556
	14,743,436	15,207,751	15,473,308	11,466,507	15,430,999	16,830,853

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	1/1/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-00-41110	Property Taxes	9,876,048	9,876,048	10,446,886	10,446,886	10,446,886	11,171,323	724,437	7%
100-00-41210	Room Taxes	13,683	5,000	7,000	37,161	11,186	13,000	6,000	86%
100-00-42010	Special Assessments	-	-	28,000	44,164	28,000	17,191	(10,809)	-39%
100-00-43200	Grants	21,473	-	-	-	-	224,629	224,629	0%
100-00-43410	State Shared Revenue	886,402	879,572	890,566	327,151	890,556	871,494	(19,072)	-2%
100-00-43411	State Personal Property Aid	37,825	37,825	35,500	31,574	35,500	37,825	2,325	7%
100-00-43412	State Computer Aid	-	6,300	6,400	6,438	6,400	6,438	38	1%
100-00-43413	State Video Service Provider	33,606	-	-	66,694	66,694	66,694	66,694	0%
100-00-43420	Fire Dues	105,804	95,600	100,000	115,869	115,869	110,000	10,000	10%
100-00-43430	Exempt Computer Aids	6,438	-	-	-	-	-	-	0%
100-00-43510	State Grant-General Gov	23,141	54,800	7,000	13	7,000	-	(7,000)	-100%
100-00-43518	Motor Fuel Tax Refund	798	-	800	-	800	500	(300)	-38%
100-00-43521	State Reimbursement-PD	-	-	-	-	-	-	-	0%
100-00-43531	General Transp Aids	1,572,823	1,572,823	1,487,740	1,114,380	1,487,740	1,517,447	29,707	2%
100-00-43610	Payment Muni Services	-	-	-	-	-	306,947	306,947	0%
100-00-43790	Intergovernmental Rev Sharing	-	-	-	4,025	4,025	-	-	0%
100-00-44100	Liquor/Tavern License	33,327	28,000	33,098	26,996	33,098	30,000	(3,098)	-9%
100-00-44110	Business License-Other	-	250	-	-	-	-	-	0%
100-00-44120	Operator License	11,385	11,000	8,500	11,640	11,210	11,000	2,500	29%
100-00-44160	Tobacco License	-	2,200	-	100	100	-	-	0%
100-00-44170	Soda Licenses	220	320	250	235	250	230	(20)	-8%
100-00-44200	Animal Licenses	25,142	35,000	25,000	9,441	25,000	15,000	(10,000)	-40%
100-00-44210	License-Other	730	-	-	325	325	300	300	0%
100-00-44300	Building Permits	187,288	222,872	150,000	254,542	254,542	202,000	52,000	35%
100-00-44310	Engineering Permits/Fees	70,462	80,000	84,000	50,112	84,000	60,000	(24,000)	-29%
100-00-44311	Asphalt Permits	6,285	-	1,050	7,515	7,515	4,000	2,950	281%
100-00-44320	Culvert Fees	8,603	3,000	5,500	-	5,500	4,000	(1,500)	-27%
100-00-44330	Permits-Other	1,195	3,750	1,000	275	500	300	(700)	-70%
100-00-44340	Construction Permits	-	-	-	-	-	-	-	0%

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	1/1/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-00-44350	Electrical Permits	34,192	42,000	42,000	55,669	55,669	45,000	3,000	7%
100-00-44360	Erosion Control Fees	18,416	21,000	15,000	16,184	16,184	17,000	2,000	13%
100-00-44370	Heating Permits	30,032	40,000	37,000	22,564	25,000	30,000	(7,000)	-19%
100-00-44380	Plumbing Permits	56,987	62,500	51,000	34,335	40,000	51,000	-	0%
100-00-44390	Fence Permits	8,343	6,000	6,000	4,565	6,000	6,000	-	0%
100-00-44400	Zoning Permits	85,371	75,000	60,000	46,080	60,000	60,000	-	0%
100-00-44410	Sign Permits	3,520	-	1,000	3,150	3,000	1,000	-	0%
100-00-44500	Neighborhood Planning Surcharg	29,774	50,000	25,000	37,553	38,000	38,000	13,000	52%
100-00-44900	Cable Franchise	305,132	332,000	340,000	127,327	267,000	260,000	(80,000)	-24%
100-00-45110	Muni Court Fines	215,818	393,932	330,000	311,709	267,733	385,000	55,000	17%
100-00-46100	Licensing Fees	-	-	1,000	-	-	-	(1,000)	-100%
100-00-46110	Atty/Court Costs	-	-	-	-	-	-	-	0%
100-00-46120	Miscellaneous Fees	5,355	8,100	5,000	999	5,000	-	(5,000)	-100%
100-00-46130	Plan/Street Fees	-	-	-	50	50	-	-	0%
100-00-46140	Property Rentals	16,601	15,750	15,750	11,369	15,750	15,470	(280)	-2%
100-00-46150	Special Event Fees	780	-	-	750	750	-	-	0%
100-00-46160	Tax Search Fee	30,970	28,000	28,000	24,891	28,000	28,000	-	0%
100-00-46210	Charges-PD	7,508	-	4,000	5,328	4,000	4,000	-	0%
100-00-46220	Fire Inspection Fees	41,135	39,000	40,000	-	40,000	40,000	-	0%
100-00-46230	Ambulance/EMS Fees	1,617,178	657,300	767,001	1,268,793	767,001	869,000	101,999	13%
100-00-46231	Medicare Write-offs	(780,130)	-	-	(541,516)	-	-	-	0%
100-00-46291	Charges-Other PS	801	200	-	-	-	-	-	0%
100-00-46324	Storm Sewer Charges	3,271	-	-	2,885	2,885	-	-	0%
100-00-46440	Weed and Nuisance Control	-	10,000	2,500	-	-	-	(2,500)	-100%
100-00-46900	Private Property Maintainace	9,375	-	-	3,647	1,341	-	-	0%
100-00-47491	Village Department Services	205,211	262,141	199,000	15,456	199,000	273,565	74,565	37%
100-00-48100	Interest Income	38,391	90,000	50,000	9,118	17,000	17,000	(33,000)	-66%
100-00-48110	Other Interest	4,000	4,500	4,500	-	4,500	4,500	-	0%
100-00-48120	Unrealized Gain/Loss on Invest	-	-	-	-	-	-	-	0%

Village of Caledonia Revenues

Acct #	Acct Title	Actual 12/31/2020	Budget 1/1/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-00-48200	Rent	-	-	-	-	-	-	-	0%
100-00-48400	Insurance Recoveries	100,119	-	14,000	-	-	-	(14,000)	-100%
100-00-48692	Insurance Rebates	18,822	-	-	2,932	2,932	-	-	0%
100-00-48900	Miscellaneous Revenue	13,540	16,000	-	19,051	16,581	16,000	16,000	0%
100-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
	Total Income:	<u>15,043,189</u>	<u>15,067,783</u>	<u>15,356,041</u>	<u>14,038,421</u>	<u>15,406,072</u>	<u>16,830,853</u>	<u>1,474,812</u>	<u>9.6%</u>
			-	-					

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 and various miscellaneous expenses.

OFFICE	NAME	TERM EXPIRES
PRESIDENT	Jim Dobbs	April 2023
TRUSTEE 1	Tom Weatherston	April 2023
TRUSTEE 2	Dale Stillman	April 2022
TRUSTEE 3	Kevin Wanggaard	April 2023
TRUSTEE 4	Fran Martin	April 2022
TRUSTEE 5	Holly McManus	April 2023
TRUSTEE 6	Lee Wishau	April 2022

Village of Caledonia Village Board

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-10-50100	Salaries	50,879	50,600	50,600	36,282	50,600	50,600	0	0.0%
100-10-50170	FICA	3,892	3,871	3,871	2,776	3,871	3,871	(0)	0.0%
100-10-50190	WRS	896	891	891	639	891	858	(33)	-3.7%
100-10-51320	Memberships/Dues	747	300	300	-	300	300	-	0.0%
100-10-51330	Mileage	-	100	100	-	100	100	-	0.0%
	Total Salaries & Fringes:	56,413	55,762	55,762	39,697	55,762	55,729	(33)	-0.1%
100-10-64010	Notifications/Publications	-	-	-	-	-	-	-	-
100-10-64070	Miscellaneous	500	-	-	550	-	-	-	-
100-10-64190	Miscellaneous Expenses	-	3,000	3,000	-	48	3,000	-	0.0%
	Total Operating Expenditures:	500	3,000	3,000	550	48	3,000	-	0.0%
	Total Expense:	56,913	58,762	58,762	40,246	55,810	58,729	(33)	-0.1%

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	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-11-50100	Salaries	155,256	155,167	157,267	92,802	157,267	112,812	(44,455)	-28.3%
100-11-50110	Part Time Salaries	3,796	4,000	4,000	-	-	4,000	-	0.0%
100-11-50130	Overtime	3,423	-	1,000	1,506	2,100	1,000	-	0.0%
100-11-50170	FICA	11,860	12,176	12,418	6,951	12,418	9,013	(3,405)	-27.4%
100-11-50190	WRS	10,686	9,888	10,957	6,366	10,957	7,658	(3,299)	-30.1%
100-11-50220	Health Care	32,281	31,594	33,820	18,857	33,825	35,267	1,447	4.3%
100-11-50240	Life Insurance	285	343	586	79	586	108	(478)	-81.5%
100-11-50250	Dental Insurance	895	545	980	371	980	179	(801)	-81.8%
100-11-51300	Education/Training/Conferences	-	1,000	1,000	964	1,000	1,000	-	0.0%
100-11-51320	Memberships/Dues	85	100	100	50	100	100	-	0.0%
100-11-51330	Mileage	72	100	100	-	100	100	-	0.0%
100-11-51350	Advertising	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	218,640	214,913	222,228	127,945	219,333	171,237	(50,991)	-22.9%
100-11-61000	Professional Services	1,645	-	3,000	2,254	2,050	3,000	-	0.0%
100-11-62100	Contracted Services	-	3,000	-	63	-	-	-	0.0%
100-11-64010	Notifications/Publications	1,825	6,500	5,500	2,419	4,000	4,000	(1,500)	-27.3%
100-11-64030	Office Supplies	2,660	500	500	234	500	1,000	500	100.0%
100-11-64040	Postage & Shipping	-	1,500	1,500	1,068	1,500	1,500	-	0.0%
	Total Operating Expenditures:	6,130	11,500	10,500	6,037	8,050	9,500	(1,000)	-9.5%
	Total Expense:	224,771	226,413	232,728	133,982	227,383	180,737	(51,991)	-22.3%

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 2022 the Village will have four (4) scheduled Elections:

February 15th – Spring Primary (if necessary)

April 5th – Spring Election

August 9th – Partisan Primary

November 8th – General Election

Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-12-50100	Salaries	-	-	-	-	-	-	-	0
100-12-50110	Part Time Salaries	47,067	65,000	13,500	15,383	17,000	45,000	31,500	233.3%
100-12-50170	FICA	162	-	-	158	300	3,443	3,443	0.0%
100-12-50180	Unemployment	13	-	-	-	-	-	-	0.0%
100-12-50190	WRS	12.81	-	-	-	-	-	-	0.0%
100-12-51300	Education/Training/Conferences	-	-	1,000	130	-	1,000	-	0.0%
100-12-51330	Mileage	55	500	500	-	-	500	-	0.0%
	Total Salaries & Fringes:	47,310	65,500	15,000	15,671	17,300	49,943	34,943	233.0%
100-12-62100	Contracted Services	8,100	-	5,400	5,400	6,000	10,800	5,400	100.0%
100-12-62300	Equipment Rental & Maintenance	6,929	5,700	7,000	5,704	7,000	7,000	-	0.0%
100-12-64010	Notifications/Publications	6,961	5,700	3,500	2,808	2,800	7,000	3,500	100.0%
100-12-64030	Office Supplies	3,007	1,000	4,000	877	1,000	1,000	(3,000)	-75.0%
100-12-64040	Postage & Shipping	-	-	2,000	691	1,000	10,000	8,000	400.0%
100-12-64060	Copying & Printing	5,486	18,000	2,600	-	-	5,200	2,600	100.0%
100-12-64070	Work Supplies	573	500	-	139	139	500	500	0.0%
100-12-64110	Small Equipment	-	2,000	-	-	-	1,000	1,000	0.0%
	Total Operating Expenditures:	31,056	32,900	24,500	15,619	17,939	42,500	18,000	73.5%
	Total Expense:	78,366	98,400	39,500	31,289	35,239	92,443	52,943	134.0%

ADMINISTRATION

The Administration budget includes the cost of the Village Administrator and the Human Resources Manager.

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 was appointed in June of 2021.

The Human Resources Manager is responsible for implementing and overseeing the Village's Human Resources policies and practices including employee selection, labor relations, compensation, workers' compensation, fringe benefit programs, employee health and safety, personnel.

Village of Caledonia Administration

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-13-50100	Salaries	241,456	278,230	289,382	199,406	269,382	199,860	(89,522)	0.0%
100-13-50110	Part Time Salaries	100	-	-	11,188	20,000	-	-	0.0%
100-13-50130	Overtime	234	-	-	-	-	-	-	0.0%
100-13-50170	FICA	18,079	21,285	22,138	15,842	22,138	15,289	(6,849)	0.0%
100-13-50190	WRS	9,204	8,961	13,660	8,677	13,660	12,991	(669)	-4.9%
100-13-50220	Health Care	28,923	28,779	43,539	12,591	43,539	19,581	(23,958)	-55.0%
100-13-50240	Life Insurance	165	149	499	95	499	474	(25)	-5.0%
100-13-50250	Dental Insurance	1,248	1,259	1,368	590	1,368	529	(839)	-61.3%
100-13-51100	Personnel Medical Exams	50	-	-	433	-	-	-	0.0%
100-13-51300	Education/Training/Conferences	484	1,500	1,500	1,391	1,500	1,500	-	0.0%
100-13-51320	Memberships/Dues	944	3,000	3,000	981	3,000	8,300	5,300	176.7%
100-13-51330	Mileage	85	100	100	-	100	100	-	0.0%
	Salary & Fringe allocation other funds	-	-	(50,697)	-	(50,697)	-	50,697	-100.0%
	Total Salaries & Fringes:	300,971	343,263	324,489	251,191	324,489	258,624	(65,865)	-20.3%
100-13-64010	Notifications/Publications	550	-	-	800	800	1,000	1,000	0.0%
100-13-64030	Office Supplies	7,196	6,000	6,500	4,194	6,500	6,500	-	0.0%
100-13-64040	Postage & Shipping	34,851	25,000	25,000	4,734	24,200	25,000	-	0.0%
100-13-64060	Copying & Printing	1,146	3,000	1,000	332	1,000	1,000	-	0.0%
100-13-64070	Work Supplies	1,176	500	500	2,015	500	1,500	1,000	200.0%
	Total Operating Expenditures:	44,920	34,500	33,000	12,076	33,000	35,000	2,000	6.1%
	Total Expense:	345,891	377,763	357,489	263,267	357,489	293,624	(63,865)	-17.9%

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

FINANCE DEPARTMENT

The Finance/Treasurer area is responsible for daily financial analysis, accounts payable functions, account receivable functions, 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 Accounting Clerk, (2) part time Financial Technicians and an Administrative Assistant. The current Finance Director was appointed in July 2021.

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	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-14-50100	Salaries	73,479	143,318	171,509	112,431	171,509	198,608	27,099	15.8%
100-14-50110	Part Time Salaries	22,444	1,700	-	8,947	-	45,986	45,986	0.0%
100-14-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-14-50170	FICA	7,181	10,964	13,120	9,187	13,120	18,711	5,591	42.6%
100-14-50180	Unemployment	370	-	-	-	-	-	-	0.0%
100-14-50190	WRS	5,912	9,559	11,577	6,851	11,577	15,899	4,322	37.3%
100-14-50220	Health Care	11,956	30,495	9,524	12,758	9,524	18,982	9,458	99.3%
100-14-50230	Retiree Health Care	-	-	10,776	-	10,776	11,514	738	6.8%
100-14-50240	Life Insurance	147	240	672	40	672	557	(115)	-17.1%
100-14-50250	Dental Insurance	47	1,077	198	119	198	358	160	80.8%
100-14-51300	Education/Training/Conferences	130	2,400	1,500	240	1,500	1,500	-	0.0%
100-14-51320	Memberships/Dues	250	1,600	500	250	500	500	-	0.0%
100-14-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds*	-	-	(68,814)	-	(68,814)	-	68,814	-100.0%
	Total Salaries & Fringes:	121,916	201,353	150,562	150,823	150,562	312,614	162,052	107.6%
100-14-61310	Banking/Financial Charges	9,065	7,000	10,000	7,315	10,000	12,000	2,000	20.0%
100-14-64030	Office Supplies	250	800	800	160	800	800	-	0.0%
100-14-64060	Copying & Printing	6,635	150	-	-	-	-	-	0.0%
100-14-64070	Work Supplies	2,348	3,100	3,100	203	3,100	3,100	-	0.0%
	Total Operating Expenditures:	18,297	11,050	13,900	7,677	13,900	15,900	2,000	14.4%
	Total Expense:	140,214	212,403	164,462	158,500	164,462	328,514	164,052	99.8%

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

POLICE DEPARTMENT

The Village of Caledonia Police Department provides 24 hour, 7 days a week law enforcement service to our community. We are committed to our relationships with our business community, residents, and guests, and we value the partnerships we have worked so hard to create. We renewed our focus on community engagement in 2021 with some of the following activities: publishing an annual report, coordinating a community survey, participating in coffee with a cop, organizing and participating in Community Care Day, and creating and hosting a Citizens' Police Academy. We enjoy tremendous community support, and for that we are truly thankful. Our goal for 2022 is to continue along this same path with an even greater emphasis on community engagement.

For 2022, our Police Department is authorized for (36) sworn personnel and (2) civilian Police Support Specialists. (The Support Specialist are accounted for separately in the Police Support Services Budget.) Dispatch services are provided by the Racine County Communications Center. The Police Department sworn staff is comprised of a Chief, Deputy Chief, (3) Lieutenants, (5) Sergeants, (3) Detectives, (1) Task Force Officer assigned to a Federal Bureau of Investigation Task Force in Racine, (1) K9 Handler w/K9 partner, and (21) Police Officers.

Our agency size compared to our call volume, population, and our large geographical area remain a challenge for our Department.

We understand the need to be good stewards of our tax dollars. In efforts to offset costs to the Village, the police department has been very aggressive in pursuing grants for equipment and personnel. We will continue to pursue grants and outside funding in 2022.

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-30-50100	Salaries	2,509,266	2,599,332	2,755,924	1,891,224	2,755,924	2,876,834	120,910	4.4%
100-30-50130	Overtime	74,266	145,000	145,000	51,441	80,000	95,000	(50,000)	-34.5%
100-30-50140	Longevity	6,318	8,650	6,150	5,600	6,150	5,400	(750)	-12.2%
100-30-50170	FICA	190,894	196,213	223,443	146,383	233,443	227,990	4,547	2.0%
100-30-50190	WRS	324,052	349,403	367,732	245,367	367,732	357,465	(10,267)	-2.8%
100-30-50220	Health Care	481,460	526,472	525,340	364,574	525,340	583,745	58,405	11.1%
100-30-50230	Retiree Health Care	-	-	84,242	-	84,242	73,105	(11,137)	-13.2%
100-30-50240	Life Insurance	2,416	3,763	5,158	945	51,158	6,285	1,127	21.8%
100-30-50250	Dental Insurance	13,487	13,489	13,884	7,733	13,884	12,748	(1,136)	-8.2%
100-30-50280	Clothing Allowance	25,317	22,750	20,075	19,869	20,075	20,075	-	0.0%
100-30-50340	Education Benefit	-	4,600	2,750	-	2,750	3,025	275	10.0%
100-30-51100	Testing/Physicals	3,752	8,000	4,000	1,387	4,000	4,000	-	0.0%
100-30-51300	Education/Training/Conferences	17,914	20,000	22,000	6,600	18,000	20,000	(2,000)	-9.1%
100-30-51320	Memberships/Dues	1,466	800	1,500	270	1,000	1,500	-	0.0%
	Total Salaries & Fringes:	3,650,607	3,898,472	4,177,198	2,741,393	4,163,698	4,287,172	109,974	2.6%
100-30-61000	Professional Services	(50)	-	-	400	400	-	-	0.0%
100-30-62100	Contracted Services	25,945	8,600	21,000	18,097	22,000	22,000	1,000	4.8%
100-30-62300	Equipment Rental & Maintenance	848	-	-	-	-	-	-	0.0%
100-30-62400	Prisoner Expenses	-	500	-	-	-	-	-	0.0%
100-30-63200	Fuel, Oil, Fluids	49,732	80,000	70,000	35,165	70,000	70,000	-	0.0%
100-30-63300	Vehicle Repairs & Maintenance	35,823	31,500	35,000	26,958	40,000	40,000	5,000	14.3%
100-30-64000	Community Engagement	-	-	-	-	-	2,000	2,000	0.0%
100-30-64030	Office Supplies	6,401	28,500	7,000	5,603	7,000	7,000	-	0.0%
100-30-64040	Postage & Shipping	24	-	-	-	-	-	-	0.0%
100-30-64060	Copying & Printing	471	-	1,000	191	500	500	(500)	-50.0%
100-30-64070	Work Supplies	11,979	14,500	22,000	12,003	18,000	20,000	(2,000)	-9.1%
100-30-64100	Janitorial Supplies	439	-	-	-	-	-	-	0.0%

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-30-64110	Small Equipment	1,736	2,500	-	-	-	-	-	0.0%
100-30-64140	Utilities	15,453	17,500	17,500	11,561	16,000	17,000	(500)	-2.9%
100-30-64150	Communication Services	7,119	7,500	7,500	12,123	18,000	19,000	11,500	153.3%
100-30-64240	Building Repairs & Maintenance	5,392	1,000	3,000	5,907	3,500	3,000	-	0.0%
100-30-64250	Equipment Repairs & Maintenance	1,060	2,400	2,000	477	500	1,000	(1,000)	-50.0%
100-30-64300	IT Maintenance & Subscriptions	610	-	19,000	18,942	19,000	19,000	-	0.0%
Total Operating Expenditures:		162,982	194,500	205,000	147,426	214,900	220,500	15,500	7.6%
Total Expense:		3,813,589	4,092,972	4,382,198	2,888,819	4,378,598	4,507,672	125,474	2.9%

POLICE SUPPORT SERVICES

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

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

The 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 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	Variance %
100-31-50100	Salaries	84,605	85,489	89,093	63,429	88,093	90,232	1,139	1.3%
100-31-50110	Part Time Salaries	-	-	-	-	-	-	-	0.0%
100-31-50130	Overtime	22	9,000	-	35	1,000	3,000	3,000	0.0%
100-31-50170	FICA	5,891	7,253	6,816	4,366	6,816	7,132	316	4.6%
100-31-50190	WRS	5,712	6,382	6,014	4,284	6,014	6,060	46	0.8%
100-31-50220	Health Care	46,816	30,541	46,112	34,096	46,112	50,899	4,787	10.4%
100-31-50230	Retiree Health Care	-	-	5,416	-	5,416	5,390	(26)	-0.5%
100-31-50240	Life Insurance	207	301	398	74	398	458	60	15.0%
100-31-50250	Dental Insurance	975	720	1,170	706	1,170	1,059	(111)	-9.5%
100-31-51300	Education/Training/Conferences	(69)	2,000	2,000	-	2,000	2,000	-	0.0%
	Total Salaries & Fringes:	144,159	141,686	157,019	106,989	157,019	166,229	9,210	5.9%
100-31-62200	Community Dispatch Services	470,477	485,827	435,872	316,543	435,872	430,273	(5,599)	-1.3%
	Total Operating Expenditures:	470,477	485,827	435,872	316,543	435,872	430,273	(5,599)	-1.3%
	Total Expense:	614,636	627,513	592,891	423,532	592,891	596,502	3,611	0.6%

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
100-00-45110	Muni Court Fines	120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
	Total Income:	120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
Expense:									
100-32-50100	Salaries	69,729	50,502	91,746	52,433	91,746	52,785	(38,961)	-42%
100-32-50110	Part Time Salaries	4,630	42,800	(20,000)	-	(20,000)	20,400	40,400	-202%
100-32-50140	Longevity	-	-	-	-	-	-	-	0%
100-32-50170	FICA	5,228	7,167	5,489	3,647	5,489	5,599	110	2%
100-32-50180	Unemployment	5,358	-	-	-	-	-	-	0%
100-32-50190	WRS	3,776	4,827	3,493	2,553	3,493	4,757	1,264	36%
100-32-50220	Health Care	20,784	20,779	23,056	15,359	23,056	25,449	2,393	10%
100-32-50240	Life Insurance	84	54	126	23	126	133	7	6%
100-32-50250	Dental Insurance	534	538	557	353	557	530	(27)	-5%
100-32-50280	Clothing Allowance	-	-	-	-	-	-	-	0%
100-32-50340	Education Benefit	-	2,300	(2,300)	-	(2,300)	-	2,300	0%
100-32-51100	Testing/Physicals	-	-	-	-	-	-	-	-
100-32-51300	Education/Training/Conferences	1,020	-	4,450	1,045	4,450	2,300	(2,150)	-48%
100-32-51320	Memberships/Dues	45	-	150	120	150	150	-	0%
100-32-64030	Office Supplies	1,104	750	750	252	750	750	-	0%
100-32-64040	Postage & Shipping	-	-	-	-	-	-	-	0%
100-32-64060	Copying & Printing	519	1,000	1,000	267	1,000	1,000	-	0%
100-32-64070	Work Supplies	7,529	8,350	8,750	7,520	8,750	8,920	170	2%
	Total Expense:	120,339	139,067	117,267	83,573	117,267	122,773	5,506	5%

FIRE DEPARTMENT



The Caledonia Fire Department (CFD) is an “all-hazards” career department that provides fire and medical services to the 27,804 residents of the Villages of Caledonia, Wind Point and North Bay. The department is currently staffed by 47 personnel: (1) Fire Chief, (1) administrative assistant, (3) Battalion Chiefs, (9) Lieutenants and 33 firefighters/EMT basic or paramedics. Personnel are assigned to one of three, 24-hour shifts. Maximum daily shift staffing consists of 15 personnel assigned to one of three fire stations. Successful award of a federal SAFER (Staffing for Adequate Emergency Response) grant in 2019 allowed for continuous staffing of a much needed second Paramedic-level ambulance at Station 12 in 2020. 2020 was the department’s busiest year ever, responding to 2,964 calls for emergency services. This marks a 7.7 % increase over 2019 and a 46% increase over the previous five years. This budget reflects a consolidation of three previously segregated budgets, Fire Department, Fire/EMS Services, and Safer Grant into a single entity.

An overview of services provided by the Caledonia Fire Department include, but are not limited to:

Medical Services

- Paramedic Level Emergency Response
- Mobile Integrated Health Care (MIH)
- Invalid Assists
- Monthly Blood Pressure Clinic
- Record Keeping
- Emergency Transport to Regional Hospitals

Fire Services

- Confinement
- Extinguishment
- Property Conservation
- Fire Origin and Cause Investigation
- Pre-Planning of Commercial/Institutional Properties
- National Fire Incident Reporting

Fire Prevention and Inspection

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

Hazardous Incidents and Other Special Services

- Hazardous Materials - Assessment, Confinement, Support
- Confined Space - Assessment, Implement Atmosphere Changes, Support
- Carbon Monoxide - Assessment, Implement Atmosphere Changes, Support
- Natural Gas - Assessment, Implement Atmosphere Changes, Support
- Odor Investigations
- Wires Arcing or Down
- Ice and Water Rescue Response

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
100-35-50100	Salaries	3,035,015	2,978,459	3,584,450	2,323,962	3,584,450	3,720,092	135,642	3.8%
100-35-50130	Overtime	51,541	64,400	80,500	62,988	80,500	80,500	-	0.0%
100-35-50140	Longevity	15,950	16,750	16,150	15,500	16,150	16,100	(50)	-0.3%
100-35-50170	FICA	217,860	236,227	282,731	172,752	282,731	293,300	10,569	3.7%
100-35-50190	WRS	350,962	386,460	462,852	298,251	462,852	456,728	(6,124)	-1.3%
100-35-50220	Health Care	569,649	602,581	681,608	434,698	681,608	787,504	105,896	15.5%
100-35-50230	Retiree Health Care	-	-	68,108	-	68,108	73,105	4,997	7.3%
100-35-50240	Life Insurance	4,127	5,748	7,998	1,349	7,998	8,563	565	7.1%
100-35-50250	Dental Insurance	8,883	10,536	16,452	8,978	16,452	17,005	553	3.4%
100-35-50280	Clothing Allowance	8,443	13,375	1,200	5,441	1,200	1,200	-	0.0%
100-35-50340	Education Benefit	-	12,950	13,525	-	13,525	17,300	3,775	27.9%
100-35-51100	Testing/Physicals	3,205	2,000	2,000	2,644	2,000	2,000	-	0.0%
100-35-51300	Education/Training/Conferences	25,455	18,500	18,500	16,960	18,500	20,000	1,500	8.1%
100-35-51320	Memberships/Dues	4,354	6,650	6,650	2,225	6,650	6,650	-	0.0%
	Salary & Fringe allocation other funds*	-	-	(790,717)	-	(790,717)	-	790,717	0.0%
	Total Salaries & Fringes:	4,295,445	4,354,636	4,452,007	3,345,747	4,452,007	5,500,047	1,048,040	23.5%
100-35-61000	Professional Services	5,000	5,000	58,000	-	58,000	58,000	-	0.0%
100-35-62100	Contracted Services	587	-	13,000	7,310	13,000	13,000	-	0.0%
100-35-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-35-63200	Fuel, Oil, Fluids	20,037	19,500	19,500	16,626	19,500	23,500	4,000	20.5%
100-35-63300	Vehicle Repairs & Maintenance	44,988	27,800	27,800	22,726	27,800	36,000	8,200	29.5%
100-35-64030	Office Supplies	1,233	2,100	2,100	1,718	2,100	1,500	(600)	-28.6%
100-35-64040	Postage & Shipping	67	300	300	119	300	150	(150)	-50.0%
100-35-64060	Copying & Printing	277	1,500	1,500	195	1,500	500	(1,000)	-66.7%
100-35-64070	Work Supplies	38,799	3,260	3,260	10,689	3,260	10,000	6,740	206.7%
100-35-64100	Janitorial Supplies	4,665	4,000	4,000	3,389	4,000	4,500	500	12.5%
100-35-64110	Small Equipment	13,848	10,000	12,000	6,212	12,000	12,000	-	0.0%
100-35-64140	Utilities	41,558	51,000	51,000	31,464	51,000	51,000	-	0.0%

Village of Caledonia Fire

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	Variance %
100-35-64150	Telephone	9,402	5,000	5,000	8,101	5,000	12,000	7,000	140.0%
100-35-64240	Building Repairs & Maintenance	20,970	19,000	19,000	20,449	19,000	19,000	-	0.0%
100-35-64250	Equipment Repairs & Maintenananc	16,384	27,000	27,000	12,232	27,000	27,000	-	0.0%
100-35-64280	Medical Supplies	<u>33,498</u>	<u>26,200</u>	<u>29,600</u>	<u>27,724</u>	<u>29,600</u>	<u>39,800</u>	<u>10,200</u>	34.5%
	Total Operating Expenditures:	251,311	201,660	273,060	168,953	273,060	307,950	34,890	12.8%
	Total Expense:	4,546,756	4,556,296	4,725,067	3,514,700	4,725,067	5,807,997	1,082,930	22.9%



BUILDING DEPARTMENT

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

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 Building Department functions require extensive office plan review before the release of a Building Permit. In addition, a contract with SAFEbuilt is also an option for commercial building plan reviews. On-site inspections are performed on a daily basis for building, electrical and plumbing projects that are permitted by the Building Department. Inspections may require meeting with owners, expeditors, contractors, and developers to discuss options and solutions to problems and code violations that arise during the construction process. These steps are taken through this process to ensure solid construction and to meet code compliance.

The Village of Caledonia's community and its residents may have questions, concerns, complaints and/or disputes in regard to the community. This may involve past/present construction projects, foreclosed properties, and neighboring residents/tenants regarding their living conditions. The inspectors track, investigate, and resolve these situations in a timely matter.

Several Wisconsin State mandated programs are administered through the Building Department. Wisconsin DNR Well Registration, which ensures continued drinking water quality and Site Erosion Control Enforcement for continued storm water runoff quality are enforced on a local level by the Building Department. Builder and contractor credentials are verified by the Building Department for every permit issued. This ensures that builders and contractors hired by Village residents are qualified and properly insured through the State.

Village of Caledonia Building

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-40-50100	Salaries	184,545	162,887	164,674	136,495	164,674	160,591	(4,083)	-2.5%
100-40-50110	Part Time Salaries	11,163	16,000	16,000	12,426	16,000	15,912	(88)	-0.6%
100-40-50130	Overtime	2,137	4,000	4,000	1,612	4,000	4,000	-	0.0%
100-40-50170	FICA	13,859	14,067	14,128	10,597	14,128	13,808	(320)	-2.3%
100-40-50190	WRS	12,940	11,332	11,925	9,094	11,925	10,698	(1,227)	-10.3%
100-40-50220	Health Care	41,762	28,819	46,112	30,899	46,112	50,900	4,788	10.4%
100-40-50240	Life Insurance	307	479	516	107	516	598	82	15.8%
100-40-50250	Dental Insurance	1,649	808	1,463	1,059	1,463	1,588	125	8.6%
100-40-50280	Clothing Allowance	900	1,300	1,300	-	1,300	1,300	-	0.0%
100-40-51300	Education & Training	1,368	2,200	2,950	2,609	2,950	2,950	-	0.0%
100-40-51320	Memberships/Dues	971	750	-	753	-	-	-	0.0%
100-40-51330	Mileage	-	100	100	-	100	-	(100)	-100.0%
Total Salaries & Fringes:		271,600	242,742	263,168	205,650	263,168	262,345	(823)	-0.3%
100-40-61000	Professional Services	675	-	-	-	-	-	-	0.0%
100-40-62100	Contracted Services	1,484	500	-	150	150	500	500	0.0%
100-40-64030	Office Supplies	2,052	1,165	1,300	502	1,150	1,450	150	11.5%
100-40-64040	Postage & Shipping	-	-	-	-	-	-	-	0.0%
100-40-64070	Work Supplies	3,104	2,600	3,000	2,555	3,000	3,200	200	6.7%
100-40-64250	Equipment Repairs & Maintenan	102	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		7,418	4,265	4,300	3,207	4,300	5,150	850	19.8%
Total Expense:		279,017	247,007	267,468	208,857	267,468	267,495	27	0.0%

HIGHWAY DEPARTMENT

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 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, hot mix asphalt, paint striping and maintaining the road signs. Our winter duties include snowplowing, salting and tree cutting throughout the Village to keep the roads in Caledonia Clear and safe for the residents. The Highway Department also manages and maintains the compost site behind the Highway building at 6922 Nicholson Road. This site is open three days a week, March through November. The yard waste is mulched and provided free of charge to residents.

The highway Department works with the Engineering Department on ditch and drainage projects, culvert replacements, mowing the ditch right-of-ways and drainage district easements and the tree trimming in them.

The Parks Department also relies on us for the helping of maintenance and providing help with heavywork and equipment when needed.

Our budget increases in overtime, diesel fuel, truck repairs, and salt all go hand in hand. The Highway Department 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 in our budget. It's hard to stay in line with prices. We budget for 3,750 tons of salt per year. We can make this work during an average winter, but will come up short during a rough winter.

Due to the demands of our vehicles and equipment, it is also important to mention that we maintain and repair 95% of this inventory. For this budget year, we are looking replace a 1990 Case front end loader as parts are getting hard to find; a 2009 one-ton truck which is used almost every day and has approximately 160,000 miles on it; and a new concrete saw for the new ordinance on driveways as our currentsaw is over 20 years old.

Village of Caledonia Highway

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-41-50100	Salaries	1,016,617	997,990	1,017,361	742,900	1,017,361	1,049,549	32,188	3.2%
100-41-50110	Part Time Salaries	6,500	4,050	-	726	-	5,100	5,100	0.0%
100-41-50130	Overtime	5,742	40,000	40,000	21,758	40,000	40,000	-	0.0%
100-41-50170	FICA	74,425	79,716	80,888	55,472	80,888	83,741	2,853	3.5%
100-41-50180	Unemployment	-	-	-	1	-	-	-	0.0%
100-41-50190	WRS	69,061	69,984	71,372	51,614	71,372	71,152	(220)	-0.3%
100-41-50220	Health Care	263,821	267,338	280,391	191,306	280,391	309,451	29,060	10.4%
100-41-50230	Retiree Health Care	-	-	10,833	-	10,833	5,390	(5,443)	-50.2%
100-41-50240	Life Insurance	2,604	3,752	4,437	859	4,437	4,953	516	11.6%
100-41-50250	Dental Insurance	6,242	6,745	6,839	4,126	6,839	6,188	(651)	-9.5%
100-41-50280	Clothing Allowance	7,686	10,000	10,000	1,162	10,000	10,000	-	0.0%
100-41-51100	Testing/Physicals	1,145	800	800	638	800	1,100	300	37.5%
100-41-51300	Education/Training/Conferences	-	500	500	-	500	-	(500)	-100.0%
Total Salaries & Fringes:		1,453,843	1,480,875	1,523,421	1,070,561	1,523,421	1,586,624	63,203	4.1%
100-41-61000	Professional Services	1,793	-	-	251	-	-	-	0.0%
100-41-62100	Contracted Services	7,259	8,000	10,000	7,836	7,508	10,500	500	5.0%
100-41-62300	Equipment Rental & Maintenance	758	21,500	-	2,531	2,492	-	-	0.0%
100-41-63200	Fuel, Oil, Fluids	53,077	75,000	75,000	74,655	75,000	85,000	10,000	13.3%
100-41-63300	Vehicle Repairs & Maintenance	60,481	71,000	78,000	70,507	78,000	85,000	7,000	9.0%
100-41-64030	Office Supplies	54	-	-	1,193	-	-	-	0.0%
100-41-64070	Work Supplies	7,814	8,000	9,000	6,728	9,000	9,500	500	5.6%
100-41-64080	Snow & Ice Materials	189,424	250,000	230,000	234,051	234,051	250,000	20,000	8.7%
100-41-64090	Road Maintenance Materials	117,863	99,500	110,000	89,017	105,949	125,000	15,000	13.6%
100-41-64100	Janitorial Supplies	785	-	-	670	-	1,000	1,000	0.0%
100-41-64110	Small Equipment	1,870	6,000	6,000	1,278	6,000	3,500	(2,500)	-41.7%
100-41-64140	Utilities	13,511	-	12,000	13,573	12,000	15,000	3,000	25.0%
100-41-64240	Building Repairs & Maintenance	3,907	-	5,000	4,391	5,000	5,000	-	0.0%
100-41-64250	Equipment Repairs & Maintenan	14,876	-	20,000	5,265	20,000	17,500	(2,500)	-12.5%
Total Operating Expenditures:		473,472	539,000	555,000	511,945	555,000	607,000	52,000	9.4%
Total Expense:		1,927,315	2,019,875	2,078,421	1,582,506	2,078,421	2,193,624	115,203	5.5%

ENGINEERING DEPARTMENT

The Engineering Department Budget consists of 1 1/3 - Full Time Employees. The positions funded by the Engineering Department Budget are 1 – Village Engineer and 1/3 - Administrative Assistant (Building/Engineering/Community Development).

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 Program (biannual) and the State Road Certification (annual) to meet funding requirements of the WisDOT. The pavement rating of the road network includes an inventory and condition surveys to determine the timeliest and cost-effective procedures to be used to maintain the local road network.

PERMIT SERVICES: The Engineering Department processes a variety of permits. Through October of 2021 the following number of permits have been reviewed and issued by the Engineering Department. Asphalt Permits – 174, Building Permits – 644, Culvert Replacements – 35, Fence Permits – 120, Land Disturbance Permits – 75, Right of Way Access Permits – 160, Road Opening Permits – 12, and Utility Permits – 103.

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 Site Grading & Drainage Plans and Road Plans etc.

Village of Caledonia Engineering

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-42-50100	Salaries	224,523	186,334	119,877	153,966	119,877	124,140	4,263	3.6%
100-42-50110	Part Time Salaries	8,229	9,000	9,000	1,044	9,000	9,000	-	0.0%
100-42-50130	Overtime	8,892	2,500	4,000	107	4,000	4,000	-	0.0%
100-42-50170	FICA	17,436	15,135	10,165	11,028	10,165	10,491	326	3.2%
100-42-50190	WRS	15,738	12,745	8,969	10,256	8,969	8,915	(54)	-0.6%
100-42-50220	Health Care	45,178	44,745	23,057	31,561	23,057	25,449	2,392	10.4%
100-42-50240	Life Insurance	541	609	193	158	193	180	(13)	-6.6%
100-42-50250	Dental Insurance	1,248	1,346	878	781	878	529	(349)	-39.7%
100-42-50280	Clothing Allowance	1,650	1,300	600	-	600	-	(600)	-100.0%
100-42-51100	Personnel Medical Exams	50	-	-	-	-	-	-	0.0%
100-42-51300	Education/Training/Conferences	375	1,250	1,250	258	1,250	1,250	-	0.0%
100-42-51320	Dues & Publications	-	400	-	-	-	-	-	0.0%
100-42-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	323,862	275,364	177,989	209,160	177,989	183,954	5,965	3.4%
100-42-62100	Contracted Services	3,868	4,000	4,000	3,080	4,000	4,500	500	12.5%
100-42-64030	Office Supplies	347	1,165	1,200	337	1,200	1,300	100	8.3%
100-42-64070	Work Supplies	551	2,000	2,000	141	2,000	2,250	250	12.5%
100-42-64250	Equipment Repair	310	400	400	-	400	-	(400)	-100.0%
	Total Operating Expenditures:	5,076	7,565	7,600	3,558	7,600	8,050	450	5.9%
	Total Expense:	328,938	282,929	185,589	212,718	185,589	192,004	6,415	3.5%

MAINTENANCE AND FACILITIES

The Maintenance and Facilities 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 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-43-51100	Personnel Medical Exams	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	-	-	-	-	-	-	-	
100-43-62100	Contracted Services	20,873	35,800	36,000	29,120	36,000	39,000	3,000	8.3%
100-43-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0.0%
100-43-63200	Fuel, Oil, Fluids	2,345	4,000	3,000	1,448	3,000	3,000	-	0.0%
100-43-63300	Vehicle Repairs & Maintenance	2,858	4,000	4,000	331	4,000	2,500	(1,500)	-37.5%
100-43-64070	Work Supplies	1,170	150	1,000	995	1,000	2,000	1,000	100.0%
100-43-64100	Janitorial Supplies	3,357	3,000	3,000	1,599	3,000	2,500	(500)	-16.7%
100-43-64110	Small Equipment	21	200	-	-	-	-	-	0.0%
100-43-64140	Utilities	44,075	47,500	50,000	33,984	50,000	53,000	3,000	6.0%
100-43-64150	Communication Services	47,005	45,000	45,000	31,356	45,000	45,000	-	0.0%
100-43-64240	Building Repairs & Maintenance	13,811	42,000	30,000	7,353	30,000	20,000	(10,000)	-33.3%
100-43-64250	Equipment Repairs & Maintenance	390	-	-	325	-	-	-	0.0%
100-43-64260	Grounds Repairs & Maintenance	4,669	-	10,000	-	10,000	4,500	(5,500)	-55.0%
	Total Operating Expenditures:	140,575	181,650	182,000	106,510	182,000	171,500	(10,500)	-5.8%
	Total Expense:	140,575	181,650	182,000	106,510	182,000	171,500	(10,500)	-5.8%

COMMUNITY DEVELOPMENT DEPARTMENT

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

The 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.

Village of Caledonia Community Development

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
100-60-50100	Salaries	94,234	93,901	95,498	68,129	95,498	110,959	15,461	16.2%
100-60-50170	FICA	6,993	7,183	7,306	5,127	7,306	8,488	1,182	16.2%
100-60-50190	WRS	6,361	6,338	6,446	4,599	6,446	7,212	766	11.9%
100-60-50220	Health Care	7,499	20,779	8,900	6,021	8,900	9,818	918	10.3%
100-60-50240	Life Insurance	120	159	215	40	215	223	8	3.9%
100-60-50250	Dental Insurance	809	538	198	119	198	179	(19)	-9.7%
100-60-51300	Education/Training/Conferences	275	1,000	1,000	325	850	1,000	-	0.0%
100-60-51320	Memberships/Dues	599	500	600	599	599	600	-	0.0%
Total Salaries & Fringes:		116,891	130,398	120,163	84,959	120,012	138,480	18,317	15.2%
100-60-61000	Professional Services	19,409	16,500	47,500	52,024	20,000	47,000	(500)	-1.1%
100-60-64010	Notifications/Publications	-	-	-	-	-	100	100	0.0%
100-60-64030	Office Supplies	162	1,165	1,000	145	500	500	(500)	-50.0%
100-60-64040	Postage & Shipping	-	500	-	-	-	100	100	0.0%
100-60-64060	Copying & Printing	-	-	-	236	-	-	-	0.0%
100-60-64070	Work Supplies	79	200	500	1,640	500	500	-	0.0%
Total Operating Expenditures:		19,650	18,365	49,000	54,045	21,000	48,200	(800)	-1.6%
Total Expense:		136,541	148,763	169,163	139,004	141,012	186,680	17,517	10.4%

Village of Caledonia Professional

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
100-90-50260	Workers Compensation	444,109	403,007	379,602	488,884	379,602	262,366	(117,236)	-30.9%
100-90-50300	Tuition Reimbursement	10,858	-	12,000	9,145	12,000	12,000	-	0.0%
100-90-50340	Education Benefit	-	-	-	2,000	2,000	-	-	0.0%
100-90-51320	Membership/Dues	-	-	8,000	-	8,000	8,000	-	0.0%
Total Salaries & Fringes:		454,967	403,007	399,602	500,029	401,602	282,366	(117,236)	-29.3%
100-90-60000	Insurance Deductible/Stop Loss	-	75,000	75,000	5,071	75,000	75,000	-	0.0%
100-90-60100	General Liability Insurance	157,142	211,978	145,000	182,729	145,000	142,704	(2,296)	-1.6%
100-90-61000	Professional Services	17,478	1,800	1,800	8,160	1,800	5,000	3,200	177.8%
100-90-61100	Legal Fees	198,352	225,000	225,000	88,254	225,000	221,800	(3,200)	-1.4%
100-90-61110	Attorney - Municipal Court	43,594	45,000	45,000	36,440	45,000	45,000	-	0.0%
100-90-61300	Audit Services	10,670	18,125	18,000	44,520	18,000	18,000	-	0.0%
100-90-61400	Economic Development Services	9,045	31,000	-	-	-	-	-	0.0%
100-90-61500	Board Of Review	(2,154)	1,500	1,500	-	1,500	1,500	-	0.0%
100-90-62100	Contracted Services	141,593	85,775	120,000	74,622	120,000	57,137	(62,863)	-52.4%
100-90-62150	Assessment Services	-	-	-	73,769	-	117,200	117,200	0.0%
100-90-62300	Office Equipment Rental & Main	70,639	18,000	66,000	51,758	66,000	22,500	(43,500)	-65.9%
100-90-62450	Revenue Sharing	397,985	397,985	395,351	395,351	395,351	424,009	28,658	7.2%
100-90-62500	Animal Control Contract	14,432	13,350	13,350	8,740	13,350	8,340	(5,010)	-37.5%
100-90-62600	Transit System	32,900	34,500	36,000	-	36,000	36,000	-	0.0%
100-90-62900	Private Property Maintenance	6,078	9,000	9,000	3,816	9,000	9,000	-	0.0%
100-90-64160	Special Programs/Events	2,500	2,500	-	-	-	2,500	2,500	0.0%
100-90-64200	Sales Tax	908	5,000	200	74	200	1,000	800	400.0%
100-90-64290	Street Lighting	145,069	148,500	148,500	134,955	148,500	148,500	-	0.0%
100-90-64300	IT Maintenance & Subscriptions	66,296	-	47,000	50,214	47,000	55,000	8,000	17.0%
100-90-64310	IT Contracted Services	82,035	-	90,000	17,790	90,000	84,000	(6,000)	-6.7%
100-90-64320	IT Infrastructure	5,046	147,000	10,000	2,710	10,000	20,000	10,000	100.0%
100-90-65100	Contingency	-	63,918	74,000	-	74,000	54,000	(20,000)	-27.0%
100-90-66300	Transfer To Other Funds	135,000	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		1,534,609	1,534,931	1,520,701	1,178,974	1,520,701	1,548,190	27,489	1.8%
Total Expense:		1,989,576	1,937,938	1,920,303	1,679,003	1,922,303	1,830,556	(89,747)	-4.7%

Village of Caledonia

Debt Service

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:								
300-00-41110 Property Taxes	2,425,432	2,425,432	2,400,245	2,400,425	2,400,245	2,405,748	5,503	0%
300-00-41120 Tax Increment	-	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	449,591	-	-	2,845	-	-	-	0%
300-00-46850 Economic Develop Charges	336,462	319,227	354,629	-	354,629	369,000	14,371	100%
300-00-48100 Interest Income	263,538	280,773	245,371	-	245,371	231,000	(14,371)	200%
300-00-48900 Other Revenue	250	-	-	-	-	-	-	0%
300-00-49240 Transfer From Cap Projects	245,305	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
300-00-49400 Proceeds - Refunding Debt	-	-	-	-	-	-	-	0%
Total Income:	3,720,578	3,025,432	3,000,245	2,403,270	3,000,245	3,005,748	5,503	0%
Expense:								
300-00-66300 Transfer To Capital Projects	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	-	0%
300-00-67100 Interest	439,324	440,652	404,801	208,326	404,801	358,485	(46,316)	-11%
300-00-67150 Interest - Increment	-	-	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	1,545,000	1,545,000	1,540,000	1,385,000	1,540,000	1,590,000	50,000	3%
300-00-67400 Other Fiscal Charges	1,000	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:	2,985,324	2,985,652	2,944,801	1,593,326	2,944,801	2,948,485	3,684	0%
Net Income	735,254	39,780	55,444	809,944	55,444	57,263	1,819	3%

VILLAGE OF CALEDONIA DETAIL OF CAPITAL PROJECTS FUND - 2022

TAX LEVY		1,243,985
DEBT		21,000,000
DEBT		458,515
TRANSFER FROM OTHER FUNDS		250,000
GRANT FUNDS		0
REVENUE FROM SALE OF FIXED ASSETS		20,000
	TOTAL REVENUES	<u>22,972,500</u>
ADMINISTRATION		
<hr/>		
VILLAGE OPERATING SOFTWARE		0
COMPUTER SYSTEM UPGRADES		10,000
		<u>10,000</u>
FIRE DEPARTMENT		
<hr/>		
AMBULANCE/POWER LOAD SYSTEM		150,000
EMERGENCY VEHICLE TRAFFIC SIGNAL PREEMPTION		16,000
		<u>166,000</u>
HIGHWAY DEPT		
<hr/>		
ROAD RESURFACING		825,000
LOADER W/BUCKET, PLOW & WING		240,000
1TON DUMP TRUCK - 4WD		45,000
CONCRETE SAW		8,000
FUEL PUMPS		45,000
		<u>1,163,000</u>

VILLAGE OF CALEDONIA DETAIL OF CAPITAL PROJECTS FUND - 2022

<u>PARKS DEPT</u>			
CRAWFORD PARK MASTER PLAN	20,000		
REC TRAILS FROM CRAWFORD TO OLYMPIA BROWN	20,000		
CRAWFORD PARK PICKLE BALL COURTS	30,000		
SEED 8 FARM ACRES CRAWFORD	20,000		
TREE REPLANTINGS	5,000		
MAPLE PARK CONCREATE WALKWAY & SHELTER REHAB	40,000		
1TON DUMP TRUCK	60,000		
PARK SYSTEM GRILL REPLACEMENT	5,000		
	<u>200,000</u>		200,000
<u>JOINT PARK</u>			
ASPHALT PAVE FRANKSVILLE PARKING LOT	130,000		
PLAYGROUND EQUIPMENT REPLACEMENT	6,000		
ELECTRIC TO SHELTER 4 & 6	8,000		
	<u>144,000</u>		144,000
<u>POLICE DEPT</u>			
4 FORD POLICE SUV	145,000		
4 SQUAD CHANGEOVERS	60,000		
2 SQUAD COMPUTERS TOUGHBOOKS	7,000		
UPGRADE PORTABLE RADIOS TO DIGITAL	43,000		
PORTABLE RADIOS - ADD AND REPLACE	28,000		
PANASONIC ARBITRATOR SQUAD CAMERA SOFTWARE SYSTEM UPGRADE	6,500		
	<u>289,500</u>		289,500
<u>FACILITIES</u>			
PUBLIC SAFETY BUILDING	21,000,000		
	<u>21,000,000</u>		21,000,000
		TOTAL EXPENDITURES	<u>22,972,500</u>
		NET POSITION	<u>0</u>

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
400-00-41110	Property Taxes	1,289,100	1,289,100	1,617,742	1,617,742	1,617,742	1,243,985	(373,757)	-30%
400-00-42010	Special Assessments	-	-	-	-	-	-	-	-
400-00-43534	State Grant-LRIP	-	-	187,500	-	187,500	-	(187,500)	
400-00-48100	Interest Income	8,005	-	-	-	-	-	-	0%
400-00-48140	Dividend Income	411	-	-	-	-	-	-	0%
400-00-48301	Sale Of Property	47,865	18,500	20,000	5,800	20,000	20,000	-	0%
400-00-48400	Insurance Recoveries	5,207	-	-	-	-	-	-	0%
400-00-48900	Miscellaneous Revenue	10,900	-	-	-	-	-	-	0%
400-00-49100	Bond Proceeds	-	-	675,000	-	675,000	21,458,515	20,783,515	97%
400-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
400-00-49220	Transfer From Special Revenue	28,984	145,000	217,250	-	217,250	250,000	32,750	13%
400-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
400-00-49260	Transfer From Enterprise	-	-	300,000	-	300,000	-	(300,000)	
400-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	-
	Total Income:	1,390,471	1,452,600	3,017,492	1,623,542	3,017,492	22,972,500	19,955,008	
Expense:									
400-00-66200	Transfer To Debt Service	-	-	-	-	-	-	-	0%
400-00-66300	Transfer To Capital Projects	-	-	-	-	-	-	-	0%
400-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
400-11-65030	Equipment	-	-	24,000	23,992	24,000	-	(24,000)	
400-12-65030	Equipment	19,574	21,000	-	-	-	-	-	0%
400-13-65020	Building Improvements	-	-	-	-	-	-	-	0%
400-13-65160	IT Infrastructure	13,768	-	-	-	-	-	-	0%
400-14-65160	Computer Equipment	-	-	-	-	-	-	-	0%
400-30-65030	Equipment	51,813	59,360	46,700	41,488	46,700	84,500	37,800	45%
400-30-65040	Equipment-Vehicles	203,353	174,100	188,000	99,718	188,000	205,000	17,000	8%
400-30-65160	IT Infrastructure	103,651	50,000	-	2,494	-	-	-	0%
400-35-65020	Building Improvements	12,446	12,500	60,000	23,000	60,000	-	(60,000)	
400-35-65030	Equipment	3,700	5,000	206,000	56,341	206,000	166,000	(40,000)	-24%

Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
400-35-65040	Equipment-Vehicles	-	120,000	720,000	923,787	720,000	-	(720,000)	
400-35-65050	Communications Equipment	-	-	75,000	-	75,000	-	(75,000)	
400-35-65160	Computers	-	-	-	-	-	-	-	0%
400-40-65120	Hoods Creek Bridge	145,452	-	-	7,790	-	-	-	0%
400-41-65010	Land Improvements	-	-	-	-	-	45,000	45,000	100%
400-41-65020	Building Improvements	25,162	-	35,000	-	35,000	-	(35,000)	
400-41-65030	Equipment	6,206	-	7,000	-	7,000	8,000	1,000	13%
400-41-65040	Equipment-Vehicles	229,539	254,100	430,000	291,000	430,000	285,000	(145,000)	-51%
400-41-65080	Road Improvements	925,490	675,000	710,000	474,452	710,000	825,000	115,000	0%
400-60-65010	Land Improvements	-	-	10,000	-	10,000	-	(10,000)	
400-70-66100	Park Improvements	-	-	436,250	32,604	436,250	344,000	(92,250)	-27%
400-90-65000	Land Purchase	1,500	-	-	-	-	-	-	0%
400-90-65010	Land Improvements	9,988	10,000	-	-	-	-	-	0%
400-90-65020	Repairs & Improvements	9,001	-	-	-	-	21,000,000	21,000,000	0%
400-90-65040	Motorized Vehicles	21,141	25,000	-	-	-	-	-	0%
400-90-65060	IT Infrastructure	39,457	46,540	69,542	2,175	69,542	10,000	(59,542)	-595%
400-90-65160	Video System	-	-	-	-	-	-	-	0%
	Total Expense:	1,821,241	1,452,600	3,017,492	1,978,841	3,017,492	22,972,500	19,955,008	
	Net Income	(430,770)	-	-	(355,299)	-	-	-	

Village of Caledonia

TID #1

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
411-00-41120	Tax Increment	106,336	111,599	111,188	111,201	111,188	106,940	(4,248)	-4%
411-00-43430	Exempt Computer Aids	381	746	381	23	381	381	-	0%
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
	Total Income:	<u>106,717</u>	<u>112,345</u>	<u>111,569</u>	<u>111,224</u>	<u>111,569</u>	<u>107,321</u>	<u>(4,248)</u>	<u>-4%</u>
Expense:									
411-00-61000	Professional Services	750	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,700	1,700	1,750	-	1,750	1,750	-	0%
411-00-61600	Allocated Costs From TID 4	-	3,200	-	-	-	-	-	
411-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
411-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
411-00-67100	Interest	31,641	31,641	7,438	3,719	7,438	7,288	(150)	-2%
411-00-67200	Interest On Advance	-	-	22,028	-	22,028	19,853	(2,175)	0%
411-00-67300	Principal	-	75,000	75,000	-	75,000	85,000	10,000	13%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
	Total Expense:	<u>34,241</u>	<u>111,691</u>	<u>106,366</u>	<u>3,869</u>	<u>106,366</u>	<u>114,041</u>	<u>7,675</u>	<u>7%</u>
	Net Income	72,477	654	5,203	107,355	5,203	(6,720)	(11,923)	-229%

Village of Caledonia

TID #3

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
413-00-41120	Tax Increment	174,818	183,471	189,634	189,656	189,634	246,858	57,224	30%
413-00-43430	Exempt Computer Aids	19,352	413	19,352	19,352	19,352	19,352	-	0%
413-00-43440	Personal Property Aid	10,804	-	20,890	21,176	20,890	10,804	(10,086)	0%
413-00-48100	Interest Income	65	1,000	50	-	50	-	(50)	-100%
413-00-48105	Dividend Income	-	-	-	-	-	-	-	0%
413-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
413-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
413-00-49260	Transfer From Enterprise	-	-	-	-	-	-	-	0%
	Total Income:	<u>205,040</u>	<u>184,884</u>	<u>229,926</u>	<u>230,184</u>	<u>229,926</u>	<u>277,014</u>	<u>47,088</u>	<u>20%</u>
Expense:									
413-00-61000	Professional Services	147,239	5,000	25,000	22,441	25,000	10,000	(15,000)	-60%
413-00-61300	Audit Services	3,100	3,100	3,200	-	3,200	3,200	-	0%
413-00-61400	Economic Development Services	16,575	50,978	17,500	16,575	17,500	31,201	13,701	78%
413-00-61600	Village Services	7,348	5,500	5,500	400	5,500	5,475	(25)	0%
413-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
413-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
413-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
413-00-67100	Interest	96,275	89,347	88,348	44,774	88,348	85,548	(2,800)	-3%
413-00-67200	Interest On Advance	-	-	6,053	-	6,053	6,006	(47)	0%
413-00-67300	Principal	-	-	155,000	120,000	155,000	175,000	<u>20,000</u>	<u>0%</u>
	Total Expense:	<u>270,688</u>	<u>154,075</u>	<u>300,751</u>	<u>204,340</u>	<u>300,751</u>	<u>316,580</u>	<u>15,829</u>	<u>5%</u>
	Net Income	(65,648)	30,809	(70,825)	25,845	(70,825)	(39,566)	31,259	-44%

Village of Caledonia

TID #4

Acct #	Acct Title	Actual 12/31/2020	Budget 12/30/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
414-00-41110	Property Taxes	-	1,000,000	-	13,169	13,169	-	-	
414-00-41120	Tax Increment	374,129	392,648	714,776	714,859	714,859	486,422	(228,354)	-32%
414-00-42010	Special Assessment	13,861	11,000	11,000	12,798	420,000	10,378	(622)	-6%
414-00-43412	State Computer Aid	-	1,992	1,981	-	-	-	(1,981)	-100%
414-00-43430	Exempt Computer Aids	1,981	-	-	1,981	1,981	1,981	1,981	
414-00-43440	Personal Property Aid	10,608	633	20,511	20,583	20,583	10,608	(9,903)	-48%
414-00-48100	Interest Income	27,114	24,203	23,028	-	-	19,853	(3,175)	-14%
414-00-48140	Dividend Income	168	10,000	-	-	-	-	-	
414-00-49100	Bond Proceeds	2,000,000	2,300,000	-	-	-	-	-	
414-00-49110	Bond Premium	68,584	-	-	-	-	-	-	0%
414-00-49230	Transfer From Debt Service	1,000,000	-	1,000,000	-	-	1,000,000	-	0%
414-00-49260	Transfer From Capital Projects	-	75,000	75,000	-	-	-	(75,000)	-100%
	Total Income:	3,496,445	3,815,476	1,846,296	763,390	1,170,592	1,529,242	(317,054)	-17%
Expense:									
414-00-61000	Professional Services	302,790	100,000	250,000	48,170	250,000	100,000	(150,000)	-60%
414-00-61300	Audit Services	3,500	3,500	3,750	-	3,750	3,750	-	0%
414-00-61400	Economic Development Services	19,890	-	20,000	19,890	20,000	20,000	-	0%
414-00-61600	Village Services	27,985	72,140	75,000	-	75,000	30,000	(45,000)	-60%
414-00-64120	Licenses, Permits & Fees	150	-	150	150	150	150	-	0%
414-00-65010	Land Improvements	-	21,000	250,000	-	250,000	-	(250,000)	-100%
414-00-65020	Oversize Watermain	-	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	2,472,072	2,500,000	-	63,004	-	-	-	
414-00-67100	Interest	1,065,588	1,066,859	1,073,225	555,842	1,073,225	1,098,474	25,249	2%
414-00-67300	Principal	16,602	16,602	17,149	17,149	17,149	227,707	210,558	1228%
414-00-67600	Bond Issuance Costs	71,250	-	-	-	-	-	-	0%
414-00-67700	Developer Payments	-	-	-	-	-	-	-	0%
	Total Expense:	3,979,826	3,780,101	1,689,274	704,205	1,689,274	1,480,081	(209,193)	-12%
	Net Income	(483,381)	35,375	157,022	59,185	(518,682)	49,161	(107,861)	-69%

Village of Caledonia

TID #5

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	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	96,872	96,872	-	(700,000)	100%
415-00-48100	Interest Income	-	-	-	-	-	-	-	0%
415-00-48140	Dividend Income	297	-	-	-	-	-	-	0%
415-00-49100	Bond Proceeds	1,415,000	-	-	-	-	1,245,551	1,245,551	0%
415-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
415-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
	Total Income:	1,415,297	-	700,000	96,872	96,872	1,245,551	545,551	0%
Expense:									
415-00-61000	Professional Services	341,933	84,000	50,000	500,784	475,000	350,000	300,000	600%
415-00-61300	Audit Services	3,000	3,000	3,100	-	3,100	3,100	-	0%
415-00-61400	Economic Development Services	4,736	5,000	6,000	4,736	6,000	6,000	-	0%
415-00-61600	Village Services	19,322	5,000	5,000	-	5,000	7,500	2,500	50%
415-00-64120	Licenses, Permits & Fees	150	-	-	150	-	150	150	0%
415-00-64140	Utilities	9,779	-	-	5,127	-	1,129,000	1,129,000	0%
415-00-65010	Land Improvements	-	-	213,080	-	213,080	-	(213,080)	0%
415-00-66200	Transfer To Debt Service	-	-	-	-	-	-	-	0%
415-00-67100	Interest	9,404	21,389	11,100	5,550	11,100	10,000	(1,100)	-10%
415-00-67200	Interest On Advance	-	-	70,750	-	70,750	-	(70,750)	0%
415-00-67300	Principal	-	-	50,000	-	50,000	-	(50,000)	0%
415-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
	Total Expense:	388,324	118,389	409,030	516,346	834,030	1,505,750	1,096,720	268%
	Net Income	1,026,973	(118,389)	290,970	(419,474)	(737,158)	(260,200)	(551,170)	-189%

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(Budget Authority Transferred to Racine County as of 1/01/2022)

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 6/30/2021	Budget 2022	Variance Amt	%
REVENUE							
200-00-43200 Grants	2,563,662	1,739,820	1,971,224	1,544,210	0	(1,971,224)	-100%
200-00-44130 EH Permits and Licensing Fees	308,377	306,500	342,445	281,719	0	(342,445)	-100%
200-00-44140 Immunization Fees	425	2,165	1,515	0	0	(1,515)	-100%
200-00-44150 Medicaid Revenue	727	9,619	9,618	0	0	(9,618)	-100%
200-00-47321 Intergov Charges	1,032,431	872,146	907,753	522,637	0	(907,753)	-100%
200-00-48100 Interest Income	825	13,000	13,000	0	0	(13,000)	-100%
200-00-48500 Donations / Contributions	2,761	0	0	8,510	0	0	0%
200-00-48900 Miscellaneous Revenue	774	36,110	36,130	(35)	0	(36,130)	-100%
TOTAL REVENUES	3,909,982	2,979,360	3,281,685	2,357,041	0	(3,281,685)	-100%
EXPENSE							
200-00-50100 Salaries	1,975,498	1,925,106	2,132,276	1,028,880	0	(2,132,276)	-100%
200-00-50110 Part Time Salaries	25,356			1,019		0	
200-00-50130 Overtime	27,464			56,897		0	
200-00-50160 Allocated Personnel Costs	21,133			8,040		0	
200-00-50170 FICA	149,433	147,271	163,122	79,180	0	(163,122)	-100%
200-00-50180 Unemployment Insurance	3,332	0	0	0	0	0	0%
200-00-50190 WRS	136,206	129,943	142,956	76,607	0	(142,956)	-100%
200-00-50220 Health Care	329,721	350,371	366,901	208,575	0	(366,901)	-100%
200-00-50240 Life Insurance	2,486	4,167	4,530	0	0	(4,530)	-100%
200-00-50250 Dental Insurance	7,033	6,744	7,856	4,357	0	(7,856)	-100%
200-00-50260 Workers Comp	91,260	115,505	127,939	44,811	0	(127,939)	-100%
200-00-51100 Testing / Physicals	995	0	0	412	0	0	
200-00-51300 Education/Training/Conferences	18,640	23,200	22,100	7,337	0	(22,100)	-100%
200-00-51320 Memberships/Dues	4,123	5,500	6,900	3,146	0	(6,900)	-100%
200-00-51330 Mileage	3,018	17,203	16,728	205	0	(16,728)	-100%
200-00-51340 Licensing & Certification	3,696	2,625	2,625	1,635	0	(2,625)	-100%
200-00-51350 Employment Advertising	1,408	0	0	0	0	0	0%
Total Salaries & Fringes	2,800,802	2,727,635	2,993,933	1,521,101	0	(2,993,933)	-100%

CENTRAL RACINE COUNTY HEALTH DEPARTMENT

(Budget Authority Transferred to Racine County as of 1/01/2022)

	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 6/30/2021	Budget 2022	Variance Amt	%
200-00-60100 General Liability Insurance	4,028	3,850	3,850	0	0	(3,850)	-100%
200-00-61000 Professional Services	15,008	25,746	24,187	2,907	0	(24,187)	-100%
200-00-61100 Attorney Fees	42,045	8,000	8,000	4,993	0	(8,000)	-100%
200-00-61300 Audit Fees	6,500	6,500	6,500	0	0	(6,500)	-100%
200-00-61600 Village Services	20,154	12,232	14,475	0	0	(14,475)	-100%
200-00-61700 Property Rental	62,964	60,979	62,913	69,551	0	(62,913)	-100%
200-00-62100 Contracted Services	306,630	0	0	255,165	0	0	0%
200-00-62300 Equipment Rental & Maintenance	41,325	600	600	4,995	0	(600)	-100%
200-00-63200 Fuel, Oil, Fluids	2,158	5,480	6,080	1,075	0	(6,080)	-100%
200-00-63300 Vehicle Repairs & Maintenance	2,703	0	0	2,026	0	0	0%
200-00-64000 Public Education	14,913	3,500	3,500	1,003	0	(3,500)	-100%
200-00-64030 Office Supplies	7,539	5,360	5,610	2,241	0	(5,610)	-100%
200-00-64040 Postage & Shipping	6,509	2,850	3,640	1,756	0	(3,640)	-100%
200-00-64060 Copying & Printing	6,666	6,930	10,180	2,431	0	(10,180)	-100%
200-00-64070 Work Supplies	62,699	20,873	20,864	16,842	0	(20,864)	-100%
200-00-64100 Janitorial Supplies	3,435	3,515	3,815	2,087	0	(3,815)	-100%
200-00-64150 Communication Services	27,866	28,435	27,955	16,602	0	(27,955)	-100%
200-00-64191 Client Related Expenses	10,018	14,000	42,500	618	0	(42,500)	-100%
200-00-64280 Medical Supplies	3,428	5,950	5,950	1,268	0	(5,950)	-100%
200-00-64300 IT Maintenance & Subscriptions	38,853	23,305	24,723	18,618	0	(24,723)	-100%
200-00-64310 IT Contracted Services	63,957	13,620	12,410	10,583	0	(12,410)	-100%
Total Operating Expenses	749,398	251,725	287,752	414,761	0	(287,752)	-100%
TOTAL EXPENSES	3,550,200	2,979,360	3,281,685	1,935,862	0	(3,281,685)	-100%

Village of Caledonia Memorial Park

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt %	
Income:									
220-00-41110	Property Taxes	11,000	12,500	6,000	6,000	6,000	-	(6,000)	-100%
220-00-46600	Cemetery Services	9,286	1,600	9,000	3,030	2,400	4,500	(4,500)	-50%
222-34300-000	Use of fund balance	-	-	5,000	-	-	-	(5,000)	0%
220-00-48100	Interest Income	79	26	140	-	140	110	(30)	0%
220-00-48301	Cemetery Sale of Property	6,600	-	-	6,900	2,400	4,500	4,500	100%
220-00-48400	Insurance Recoveries	<u>122,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Income:		149,829	14,126	20,140	15,930	10,940	9,110	(11,030)	-55%
Expense:									
220-00-50100	Salaries	-	5,200	5,200	-	-	-	(5,200)	-100%
220-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
220-00-50170	FICA	-	400	400	-	-	-	(400)	-100%
220-00-50190	WRS	-	340	340	-	-	-	(340)	-100%
220-00-61000	Professional Services	31,655	-	-	-	-	-	-	-
220-00-62700	Grounds Services	6,146	8,036	13,000	2,300	9,740	7,910	(5,090)	-39%
220-00-64070	Work Supplies	-	-	1,050	100	1,050	1,000	(50)	0%
220-00-64140	Utilities	519	150	150	478	150	200	50	100%
220-00-65080	Road Improvements	<u>27,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expense:		65,992	14,126	20,140	2,878	10,940	9,110	(11,030)	-55%
Net Income		83,837	-	-	13,052	-	-	-	0%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
221-00-41110	Property Taxes	66,300	66,300	117,625	117,625	117,625	77,086	(40,539)	-34%
221-00-44330	Beer & Wine Permit	-	-	-	10	-	-	-	0%
221-00-46140	Property Rentals	4,154	-	-	10,149	-	-	-	0%
221-00-46150	Special Event Fees	-	-	-	563	-	-	-	0%
221-00-46210	Adult Sport Revenue	-	6,000	6,000	4,700	4,600	5,000	(1,000)	0%
221-00-46753	Park & Rec Rental	-	8,900	8,000	(50)	11,000	11,000	3,000	0%
221-00-46754	Recreation Misc	-	-	-	-	-	-	-	0%
221-00-48100	Interest Income	260	100	100	-	100	100	-	0%
221-00-48691	Advertising Revenue	-	8,400	8,500	-	8,000	8,000	(500)	-6%
221-00-48900	Miscellaneous Revenues	-	1,500	1,500	-	-	-	(1,500)	-100%
221-00-49210	Transfer From General Fund	18,000	18,000	7,500	-	7,500	7,500	-	0%
221-00-49220	Use of fund balance	-	18,000	-	-	-	-	-	-
Total Income:		88,714	127,200	149,225	132,997	148,825	108,686	(40,539)	-27%
Expense:									
221-00-50100	Salaries	20,079	38,610	47,356	15,516	47,356	22,171	(25,185)	-53%
221-00-50110	Part Time Salaries	1,908	19,400	8,940	5,826	8,940	14,974	6,034	-
221-00-50130	Overtime	482	-	-	-	-	-	-	0%
221-00-50170	FICA	1,934	4,434	8,381	1,494	8,381	2,842	(5,539)	-66%
221-00-50190	WRS	1,406	3,778	7,180	914	7,180	2,202	(4,978)	-69%
221-00-50220	Health Care	8,465	17,500	20,400	5,995	20,400	9,496	(10,904)	-53%
221-00-50240	Life Insurance	141	180	411	26	411	137	(274)	-67%
221-00-50250	Dental Insurance	267	538	557	176	557	265	(292)	-52%
221-00-61000	Professional Services	-	-	2,500	-	1,900	1,500	(1,000)	0%
221-00-62100	Contracted Services	3,212	10,800	13,000	2,937	2,500	15,000	2,000	15%
221-00-62700	Grounds Services	17,993	7,000	12,000	12,785	12,000	15,000	3,000	25%
221-00-63200	Fuel, Oil, Fluids	1,315	1,800	1,000	2,073	1,025	1,200	200	20%

Village of Caledonia Parks

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
221-00-63300	Vehicle Repairs & Maintenance	148	400	1,500	1,241	1,500	1,000	(500)	-33%
221-00-64020	Advertising	128	2,900	2,000	-	-	-	(2,000)	-100%
221-00-64030	Office Supplies	-	100	200	535	100	100	(100)	-50%
221-00-64060	Printing	-	75	-	-	-	-	-	-
221-00-64070	Work Supplies	1,497	435	4,000	4,017	4,000	4,000	-	0%
221-00-64100	Janitorial Supplies	1,505	400	1,300	928	1,300	1,300	-	0%
221-00-64110	Small Equipment	430	3,850	5,000	368	5,000	4,000	(1,000)	-20%
221-00-64140	Utilities	11,401	9,600	9,000	11,559	9,000	9,000	-	0%
221-00-64160	Fundraising Expenses	-	-	-	-	-	-	-	0%
221-00-64200	Sales & Use Tax	329	-	1,000	(102)	1,000	1,000	-	0%
221-00-64240	Building Repairs & Maintenance	9,049	5,000	2,000	4,003	4,000	2,500	500	25%
221-00-64250	Equipment Repairs & Maintenananc	1,095	200	1,000	286	750	1,000	-	0%
221-00-64400	Equipment Rental	-	200	500	-	-	-	(500)	-100%
Total Expense:		82,784	127,200	149,225	70,577	137,300	108,686	(40,539)	-27%
Net Income		5,930	-	-	62,419	11,525	(0)	(0)	-

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 supervisor 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 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 Park

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
Income:									
222-00-41110	Property Taxes	70,000	70,000	102,631	102,631	102,631	70,449	(32,182)	-31%
222-00-42020	Mt. Pleasant Contribution	70,000	70,000	-	374	-	-	-	-
222-00-44300	Beer & Wine Permit	-	-	-	-	-	-	-	0%
222-00-46120	Miscellaneous Revenue	-	-	-	-	-	-	-	0%
222-00-46140	Property Rentals	4,748	-	-	27,677	-	-	-	0%
222-00-46150	Special Event Fees	3,100	5,000	9,000	3,300	9,000	-	(9,000)	0%
222-00-46700	Shelter/Park Rentals	125	-	6,000	(150)	6,000	6,000	-	0%
222-00-46710	Hall Rental	261	-	10,000	(500)	10,000	10,000	-	0%
222-00-46720	Beer Garden	37,124	-	25,000	23,985	36,000	26,000	1,000	0%
222-00-46730	Recurring Park Rentals	4,000	-	8,000	-	-	-	(8,000)	0%
222-00-46753	Park and Rec Rental	-	21,000	-	230	-	9,500	9,500	-
222-00-48100	Interest Income	-	-	-	-	-	-	-	-
222-00-48400	Insurance Recoveries	<u>265,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Income:		454,630	166,000	160,631	157,546	163,631	121,949	(38,682)	-24%
Expense:									
222-00-50100	Salaries	18,324	52,587	47,356	14,281	47,356	22,171	(25,185)	-
222-00-50110	Part Time Salaries	3,976	17,360	5,740	-	5,740	11,710	5,970	104%
222-00-50130	Overtime	482	-	-	-	-	-	-	0%
222-00-50170	FICA	1,626	5,351	8,137	976	8,137	2,592	(5,545)	-68%
222-00-50180	Unemployment	1,679	2,250	-	-	-	-	-	-
222-00-50190	WRS	1,269	3,444	7,180	949	7,180	2,202	(4,978)	-69%
222-00-50220	Health Care	7,635	20,783	20,400	5,926	20,400	9,496	(10,904)	-53%
222-00-50240	Life Insurance	-	150	411	26	411	137	(274)	-67%
222-00-50250	Dental Insurance	267	538	557	176	557	265	(292)	-52%
222-00-50260	Workers Compensation	3,775	3,574	-	-	-	1,013	1,013	-
222-00-51300	Education/Training/Conferences	-	700	700	-	700	700	-	0%

Village of Caledonia

Joint Park

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
222-00-60000	Bond Treasurer	-	100	-	-	-	-	-	
222-00-60100	General Liability Insurance	5,913	1,500	2,000	-	2,000	1,964	(36)	-2%
222-00-61000	Professional Services	118,256	-	4,000	1,359	2,500	2,000	(2,000)	0%
222-00-62100	Contracted Services	3,279	-	6,000	1,036	-	10,000	4,000	0%
222-00-62700	Grounds Services	24,703	18,000	20,000	26,197	20,000	20,000	-	0%
222-00-63200	Fuel, Oil, Fluids	877	-	700	57	700	700	-	0%
222-00-63300	Vehicle Repairs & Maintenance	-	-	1,500	56	500	1,500	-	0%
222-00-64000	Storm Water Charges	-	2,500	-	-	-	-	-	100%
222-00-64030	Office Supplies	65	1,500	100	-	-	-	(100)	-100%
222-00-64070	Work Supplies	812	11,000	8,000	1,613	4,500	5,000	(3,000)	-38%
222-00-64100	Janitorial Supplies	2,586	3,550	1,500	1,808	1,300	1,500	-	0%
222-00-64110	Small Equipment	465	-	-	-	-	-	-	
222-00-64140	Utilities	14,676	11,350	11,350	10,377	13,850	14,000	2,650	23%
222-00-64150	Telephone Service	-	2,850	-	-	-	-	-	
222-00-64200	Sales & Use Tax	1,572	-	2,000	(4)	2,000	2,000	-	0%
222-00-64240	Building Repairs & Maintenance	11,074	6,800	9,000	9,032	9,000	9,000	-	0%
222-00-64250	Equipment Repairs & Maintenananc	1,920	-	4,000	2,383	4,000	4,000	-	0%
222-00-65020	Building Improvements	-	-	-	4,519	-	-	-	0%
	Total Expense:	225,233	165,887	160,631	80,767	150,831	121,949	(38,682)	-24%
	Net Income	229,398	113	-	76,779	12,800	(0)	(0)	

Village of Caledonia Fire/EMS Services

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
230-00-43610	Payment Muni Services	287,602	287,602	287,602	255,511	287,602	-	(287,602)	(1)
230-00-46230	Ambulance/EMS Fees	123,701	123,701	39,974	32,091	39,974	-	(39,974)	0%
	Total Income:	<u>411,303</u>	<u>411,303</u>	<u>327,576</u>	<u>287,602</u>	<u>327,576</u>	-	<u>(327,576)</u>	-100%
Expense:									
230-00-50100	Salaries	206,936	206,936	182,715	-	182,715	-	(182,715)	-100%
230-00-50130	Overtime	5,600	5,600	5,600	-	5,600	-	(5,600)	-100%
230-00-50140	Longevity	200	200	200	-	200	-	(200)	-100%
230-00-50170	FICA	16,259	16,259	14,406	-	14,406	-	(14,406)	-100%
230-00-50190	WRS	26,758	26,758	23,831	-	23,831	-	(23,831)	-100%
230-00-50220	Health Care	31,500	31,500	31,500	-	31,500	-	(31,500)	-100%
230-00-50240	Life Insurance	250	250	250	-	250	-	(250)	-100%
230-00-50250	Dental Insurance	3,500	3,500	3,500	-	3,500	-	(3,500)	-100%
230-00-50280	Clothing Allowance	900	900	900	-	900	-	(900)	-100%
230-00-50340	Education Benefits	-	900	-	-	-	-	-	-
230-00-51300	Education/Training/Conferences	2,400	1,500	1,500	(8)	1,500	-	(1,500)	-100%
230-00-61000	Professional Services	50,000	50,000	-	-	-	-	-	-
230-00-62200	Community Dispatch Services	52,000	52,000	48,174	34,985	48,174	-	(48,174)	-100%
230-00-63200	Fuel, Oil, Fluids	3,500	3,500	3,500	-	3,500	-	(3,500)	-100%
230-00-63300	Vehicle Repairs & Maintenance	3,700	3,700	3,700	135	3,700	-	(3,700)	-100%
230-00-64280	Medical Supplies	7,800	7,800	7,800	-	7,800	-	(7,800)	-100%
	Total Expense:	<u>411,303</u>	<u>411,303</u>	<u>327,576</u>	<u>35,113</u>	<u>327,576</u>	-	<u>(327,576)</u>	-100%
Net Income		-	-	-	252,489	-	-	-	-

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

Village of Caledonia

Safer Grant

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
231-00-41110	Property Taxes	147,393	147,393	125,934	125,934	125,934	-	(125,934)	-100%
231-00-43200	Grants	268,611	367,574	377,801	190,475	367,574	-	(377,801)	-100%
	Total Income:	<u>416,004</u>	<u>514,967</u>	<u>503,735</u>	<u>316,409</u>	<u>493,508</u>	-	(503,735)	-100%
Expense:									
231-00-50100	Salaries	266,112	342,954	372,835	228,206	372,835	-	(372,835)	-100%
231-00-50130	Overtime	3,155	-	-	4,609	-	-	-	0%
231-00-50140	Longevity	-	-	-	-	-	-	-	0%
231-00-50170	FICA	17,422	26,236	28,522	17,232	28,522	-	(28,522)	-100%
231-00-50180	Unemployment	-	-	-	-	-	-	-	0%
231-00-50190	WRS	33,901	-	46,940	29,544	46,940	-	(46,940)	-100%
231-00-50210	Pension	-	43,178	-	-	-	-	-	0%
231-00-50220	Health Care	36,482	99,116	53,343	35,631	53,343	-	(53,343)	-100%
231-00-50240	Life Insurance	-	252	597	89	597	-	(597)	-100%
231-00-50245	Vision Insurance	-	-	-	-	-	-	-	0%
231-00-50250	Dental Insurance	1,077	3,231	1,498	830	1,498	-	(1,498)	-
	Total Expenses:	<u>358,148</u>	<u>514,967</u>	<u>503,735</u>	<u>316,140</u>	<u>503,735</u>	-	(503,735)	-100%
	Net Income:	57,856	-	-	268	(10,227)	-	-	0%

*NOTE: FY22 Safer Grant moved to the General Fund

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
235-00-45110	Muni Court Fines	120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
		120,339	139,067	117,267	54,000	117,267	-	(117,267)	0%
Expense:									
235-00-50100	Salaries	69,729	50,502	91,746	52,433	91,746	-	(91,746)	-100%
235-00-50110	Part Time Salaries	4,630	42,800	(20,000)	-	(20,000)	-	20,000	-100%
235-00-50140	Longevity	-	-	-	-	-	-	-	0%
235-00-50170	FICA	5,228	7,167	5,489	3,647	5,489	-	(5,489)	-100%
235-00-50180	Unemployment	5,358	-	-	-	-	-	-	0%
235-00-50190	WRS	3,776	4,827	3,493	2,553	3,493	-	(3,493)	-100%
235-00-50220	Health Care	20,784	20,779	23,056	15,359	23,056	-	(23,056)	-100%
235-00-50240	Life Insurance	84	54	126	23	126	-	(126)	-100%
235-00-50250	Dental Insurance	534	538	557	353	557	-	(557)	-100%
	Clothing Allowance	-	-	-	-	-	-	-	0%
	Education Benefit	-	2,300	(2,300)	-	(2,300)	-	2,300	0%
	Testing/Physicals	-	-	-	-	-	-	-	-
235-00-51300	Education/Training/Conferences	1,020	-	4,450	1,045	4,450	-	(4,450)	-100%
235-00-51320	Memberships/Dues	45	-	150	120	150	-	(150)	0%
235-00-64030	Office Supplies	1,104	750	750	252	750	-	(750)	-100%
	Postage & Shipping	-	-	-	-	-	-	-	0%
235-00-64060	Copying & Printing	519	1,000	1,000	267	1,000	-	(1,000)	-100%
235-00-64070	Work Supplies	7,529	8,350	8,750	7,520	8,750	-	(8,750)	-100%
		120,339	139,067	117,267	83,573	117,267	-	(117,267)	-100%
		-	-	-	(29,573)	-	-	-	-

*NOTE: FY22 Municipal Court moved to the General Fund

Village of Caledonia Refuse

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
240-00-46431	Solid Waste Disposal Fee	981,136	957,632	980,818	-	980,818	1,014,899	34,081	3%
240-00-49300	Fund Balance Applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
	Total Income:	981,136	957,632	980,818	-	980,818	1,014,899	34,081	3%
Expense:									
240-00-61300	Audit Services	1,900	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	970,605	947,551	971,565	658,599	988,333	1,050,281	78,716	8%
240-00-67100	Interest	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	0%
	Total Expense:	979,005	954,601	978,615	658,599	995,383	1,057,331	78,716	8%
	Net Income	2,131	3,031	2,203	(658,599)	(14,565)	(42,432)	(44,635)	-2026%

Village of Caledonia Recycling

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,359	68,000	68,000	67,683	68,000	68,000	-	0%
241-00-46435	Recycling Fees	583,758	506,990	583,569	-	583,569	596,544	12,975	2%
241-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
	Total Income:	<u>651,117</u>	<u>574,990</u>	<u>651,569</u>	<u>67,683</u>	<u>651,569</u>	<u>664,544</u>	12,975	0%
Expense:									
241-00-50100	Salaries	6,420	-	7,308	-	7,308	-	(7,308)	0%
241-00-50110	Part Time Salaries	-	-	-	5,382	-	7,956	7,956	100%
241-00-50170	FICA	491	-	559	412	559	609	50	0%
241-00-61300	Audit Services	550	1,900	1,900	-	1,900	1,900	-	0%
241-00-61600	Village Services	78,469	3,500	85,000	-	85,000	85,000	-	0%
241-00-61700	Property Rentals	2,800	2,500	2,500	-	2,500	2,500	-	0%
241-00-61800	Outside Help	-	8,571	-	-	-	-	-	0%
241-00-62100	Contracted Services	478,427	517,919	477,971	324,241	477,971	516,756	38,785	0%
241-00-62800	Waste Disposal	98,837	39,600	80,000	54,944	80,000	80,000	-	0%
241-00-64070	Work Supplies	-	-	-	413	-	-	-	100%
241-00-67100	Interest	1,000	1,000	1,000	-	1,000	-	(1,000)	-
	Total Expense:	<u>666,994</u>	<u>574,990</u>	<u>656,238</u>	<u>385,392</u>	<u>656,238</u>	<u>694,721</u>	38,483	0%
	Net Income	(15,876)	-	(4,669)	(317,709)	(4,669)	(30,177)	(25,508)	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
Income:									
500-00-41110	Property Taxes	354,475	354,475	97,563	555,855	97,563	-	(97,563)	-100%
500-00-42010	Special Assessment	497,279	45,000	22,500	140,700	22,500	25,435	2,935	13%
500-00-46140	Property Rentals	16,589	-	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	7,688	12,000	7,000	5,663	7,000	7,000	-	0%
500-00-46251	Residential Service	2,202,470	2,275,060	2,358,085	1,103,000	2,358,085	2,300,000	(58,085)	-2%
500-00-46252	Commercial Service	466,465	434,560	451,600	246,017	451,600	500,000	48,400	11%
500-00-46253	Industrial Service	32,505	40,900	36,925	16,110	36,925	34,000	(2,925)	-8%
500-00-46254	Public Authorities Service	54,133	71,575	60,350	27,197	60,350	57,000	(3,350)	-6%
500-00-46255	Public Fire Protection	1,025,554	854,100	1,122,550	590,215	1,122,550	1,031,000	(91,550)	-8%
500-00-47404	Service Charge Revenue	6,239	309,715	9,500	4,809	9,500	7,000	(2,500)	-26%
500-00-48100	Interest Income	16,432	22,000	10,000	104	10,000	7,000	(3,000)	-30%
500-00-48105	Dividend Income	1,508	3,000	2,500	-	2,500	2,500	-	0%
500-00-48110	Other Interest	-	-	-	114	-	-	-	0%
500-00-48115	Late Payment Charges	44,179	78,000	78,000	36,064	78,000	45,000	(33,000)	-42%
500-00-48200	Rent	-	16,589	-	-	-	-	-	0%
500-00-48301	Sale of Property	4,000	-	-	-	-	-	-	0%
500-00-48900	Miscellaneous Revenue	3,475	7,000	5,000	576	5,000	5,000	-	0%
500-00-49100	Bond Proceeds	-	-	1,968,000	-	1,968,000	4,896,774	2,928,774	149%
500-00-49110	Bond Premium	12,201	-	-	-	-	-	-	0%
500-00-49260	Transfer From Enterprise	87,156	-	-	-	-	-	-	0%
500-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
500-00-49320	Impact Fees	131,750	92,000	75,000	173,600	75,000	125,000	50,000	67%
Total Income:		4,964,097	4,615,974	6,321,162	2,916,613	6,321,162	9,059,298	2,738,136	43%

Village of Caledonia Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
Expenses:									
500-00-50100	Salaries	292,536	339,860	335,567	209,535	335,567	326,413	(9,154)	-3%
500-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
500-00-50130	Overtime	3,056	5,000	5,000	1,789	5,000	5,000	-	0%
500-00-50170	FICA	23,931	26,650	25,671	15,294	25,671	25,353	(318)	-1%
500-00-50180	Unemployment	186	-	-	475	-	-	-	0%
500-00-50190	WRS	4,764	23,175	22,651	14,288	22,651	21,542	(1,109)	-5%
500-00-50210	Pension	-	18,000	-	-	-	-	-	0%
500-00-50220	Health Care	81,914	94,660	90,497	53,068	90,497	99,878	9,381	10%
500-00-50230	Retiree Health Care	(19,849)	-	-	-	-	-	-	0%
500-00-50240	Life Insurance	790	1,320	1,369	235	1,369	1,588	219	16%
500-00-50250	Dental Insurance	2,340	2,605	2,538	1,355	2,538	2,297	(241)	-10%
500-00-50260	Workers Compensation	12,802	20,000	20,000	-	20,000	9,449	(10,551)	-53%
500-00-50270	Sick Leave Payout	-	-	8,000	-	8,000	-	(8,000)	-100%
500-00-50280	Clothing Allowance	1,509	-	2,025	-	2,025	2,025	-	0%
500-00-50290	Other Benefits	-	-	-	-	-	-	-	0%
500-00-50310	Safety Glasses	-	2,025	-	-	-	1,500	1,500	0%
500-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
500-00-51100	Testing/Physicals	-	-	-	109	-	-	-	0%
500-00-51300	Education/Training/Conferences	655	1,000	2,500	1,791	2,500	2,500	-	0%
Total Salaries & Fringes:		404,635	547,295	528,818	297,939	528,818	510,545	(18,273)	-3%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
500-00-60100	General Liability Insurance	14,834	14,000	16,002	-	16,002	13,471	(2,531)	-16%
500-00-61000	Professional Services	12,151	10,000	11,500	5,130	11,500	11,500	-	0%
500-00-61010	EPA Risk Resilience	-	-	-	11,247	-	-	-	0%
500-00-61100	Legal Fees	806	6,000	5,000	2,310	5,000	5,000	-	0%
500-00-61300	Audit Services	6,500	6,500	7,500	-	7,500	7,500	-	0%
500-00-61310	Banking/Financial Charges	868	-	1,000	1,394	1,000	1,800	800	80%
500-00-61340	Engineering Design Charges	67,723	40,000	50,000	11,370	50,000	30,000	(20,000)	-40%
500-00-61600	Village Services	-	-	-	-	-	26,176	26,176	#DIV/0!
500-00-62100	Contracted Services	-	-	-	18	-	-	-	0%
500-00-62101	Televising	-	-	-	-	-	-	-	0%
500-00-62102	Modeling	-	-	-	-	-	-	-	0%
500-00-62103	Mapping	-	-	-	-	-	50,000	50,000	0%
500-00-62300	Office Equipment Rental & Main	-	2,000	-	-	-	-	-	0%
500-00-62550	Purchased Water	1,814,532	2,017,000	1,800,000	1,105,054	1,800,000	2,200,000	400,000	22%
500-00-62560	Water Sampling and Testing	-	-	-	4,615	-	-	-	0%
500-00-63200	Fuel, Oil, Fluids	7,025	-	2,500	6,467	2,500	5,000	2,500	100%
500-00-63300	Vehicle Repairs & Maintenance	4,823	17,500	15,000	2,023	15,000	15,000	-	0%
500-00-64010	Notifications/publications	-	-	500	598	500	1,000	500	100%
500-00-64030	Office Supplies	7,279	9,500	9,000	4,692	9,000	9,000	-	0%
500-00-64040	Postage & Shipping	12,565	17,000	17,000	5,545	17,000	17,000	-	0%
500-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
500-00-64070	Work Supplies	1,385	8,500	7,500	494	7,500	7,500	-	0%
500-00-64110	Small Equipment	77	-	-	-	-	-	-	0%
500-00-64120	Licenses, Permits & Fees	-	5,000	5,000	-	5,000	5,000	-	0%
500-00-64140	Utilities	14,596	24,350	16,000	13,222	16,000	24,000	8,000	50%
500-00-64150	Communication Services	7,830	8,500	8,500	6,646	8,500	10,000	1,500	18%

Village of Caledonia Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
500-00-64180	Public Fire Protection	262,563	315,000	293,450	136,979	293,450	275,000	(18,450)	-6%
500-00-64190	Miscellaneous Expenses	257,034	-	-	-	-	-	-	0%
500-00-64240	Building Repairs & Maintenance	218,231	390,000	390,000	183,173	390,000	390,000	-	0%
500-00-64250	Equipment Repairs & Maintenan	330	-	-	-	-	-	-	0%
500-00-64260	Grounds Repairs & Maintenance	-	-	-	-	-	-	-	0%
500-00-64300	IT Maintenance & Subscriptions	-	-	-	169	-	-	-	0%
500-00-64320	IT Infrastructure	<u>3,787</u>	<u>25,000</u>	<u>12,500</u>	<u>3,990</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>0%</u>
Total Operating Expenses:		<u>2,714,940</u>	<u>2,915,850</u>	<u>2,667,952</u>	<u>1,505,136</u>	<u>2,667,952</u>	<u>3,116,447</u>	<u>448,495</u>	<u>17%</u>
Total Salaries & Operating:		<u>3,119,575</u>	<u>3,463,145</u>	<u>3,196,770</u>	<u>1,803,075</u>	<u>3,196,770</u>	<u>3,626,991</u>	<u>430,221</u>	<u>13%</u>
500-00-65030	Equipment	-	-	-	-	-	12,500	12,500	0%
500-02-65130	Water Meters	-	-	125,000	-	125,000	125,000	-	0%
500-03-65130	GIS Mapping	-	-	50,000	-	50,000	-	(50,000)	-100%
500-04-65130	Vehicle Replacement	-	-	20,000	16,042	20,000	20,000	-	0%
500-05-65130	North Kremer Additions Waterma	-	-	1,170,000	-	1,170,000	-	(1,170,000)	-100%
500-06-65130	Washington Meadows	-	-	-	-	-	<u>2,134,000</u>	<u>2,134,000</u>	<u>0%</u>
Total Capital Expenditures:		<u>-</u>	<u>-</u>	<u>1,365,000</u>	<u>16,042</u>	<u>1,365,000</u>	<u>2,291,500</u>	<u>926,500</u>	<u>0%</u>

Village of Caledonia Water Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
Other Expenses:									
500-00-67100	Interest	368,887	400,000	325,806	275,090	325,806	381,749	55,943	17%
500-00-67300	Principal	-	700,000	530,000	740,000	530,000	550,000	20,000	4%
500-00-67600	Bond Issuance Costs	94,707	-	-	-	-	-	-	0%
500-00-68000	Depreciation Expense	480,167	374,887	460,474	-	460,474	480,167	19,693	4%
500-00-68100	Depreciation Expense CIAC	550,926	509,387	517,453	-	517,453	550,926	33,473	6%
500-00-68200	Amoritization Expense	0	-	-	-	-	-	-	0%
500-00-69000	Unrealized Gain/Loss on Invest	(21,420)	-	-	-	-	-	-	0%
500-00-69100	Realized Gain/Loss on Investme	-	-	-	9	-	-	-	0%
	Total Other Expense:	<u>1,473,268</u>	<u>1,984,274</u>	<u>1,833,733</u>	<u>1,015,098</u>	<u>1,833,733</u>	<u>1,962,843</u>	<u>129,110</u>	7%
	Net Income	371,254	(831,445)	(74,341)	82,397	(74,341)	1,177,964	1,252,305	-1685%
Add in non-cash expenses									
	Add Depreciation Expense						480,167		
	Add Depreciation Expense CIAC						550,926		
	Add Amoritization Expense						-		
	Anticipated change in net cash						<u>2,209,058</u>		

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
501-00-41110	Property Taxes	559,359	559,351	555,855	97,563	555,855	556,708	853	0%
501-00-42010	Special Assessment	229,544	-	-	282,561	-	2,660	2,660	0%
501-00-46160	Tax Search Fee	10,913	12,000	12,000	7,788	12,000	11,000	(1,000)	-8%
501-00-46251	Residential Service	4,844,493	4,816,840	5,180,000	2,601,534	5,180,000	5,750,000	570,000	11%
501-00-46252	Commercial Service	877,042	799,780	930,000	489,093	930,000	1,065,000	135,000	15%
501-00-46253	Industrial Service	42,735	43,930	46,150	23,100	46,150	51,000	4,850	11%
501-00-46254	Public Authorities Service	142,758	143,360	156,150	76,370	156,150	170,000	13,850	9%
501-00-47404	Service Charge Revenue	423,300	400,000	275,000	438,600	275,000	400,000	125,000	45%
501-00-48100	Interest Income	24,870	50,000	25,000	-	25,000	25,000	-	0%
501-00-48105	Dividend Income	1,508	-	-	-	-	-	-	0%
501-00-48110	Other Interest	-	-	-	104	-	-	-	0%
501-00-48115	Late Payment Charges	91,857	125,000	100,000	78,554	100,000	100,000	-	0%
501-00-48900	Miscellaneous Revenue	9,136	12,750	6,500	3,543	6,500	26,000	19,500	300%
501-00-49100	Bond Proceeds	-	-	16,254,500	-	16,254,500	18,875,176	2,620,676	16%
501-00-49260	Transfer From Enterprise	124,197	-	-	-	-	-	-	0%
501-00-49310	Capital Contribution	-	-	-	-	-	-	-	0%
501-00-49320	Impact Fees	1,550	-	-	-	-	-	-	0%
Total Income:		7,383,262	6,963,011	23,541,155	4,098,808	23,541,155	27,032,544	3,491,389	15%
Expenses:									
501-00-50100	Salaries	311,393	339,857	335,567	209,965	335,567	326,413	(9,154)	-3%
501-00-50110	Part Time Salaries	-	-	-	-	-	-	-	0%
501-00-50130	Overtime	3,056	4,000	5,000	1,789	5,000	5,000	-	0%
501-00-50170	FICA	24,043	26,611	25,671	15,178	25,671	25,353	(318)	-1%
501-00-50180	Unemployment	186	-	-	475	-	-	-	0%
501-00-50190	WRS	11,023	23,170	22,651	14,402	22,651	21,542	(1,109)	-5%
501-00-50210	Pension	-	18,000	-	-	-	-	-	0%
501-00-50220	Health Care	81,913	94,661	90,497	53,067	90,497	99,878	9,381	10%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
501-00-50230	Retiree Health Care	(10,504)	-	-	-	-	-	-	0%
501-00-50240	Life Insurance	790	1,320	1,369	235	1,369	1,588	219	16%
501-00-50250	Dental Insurance	2,340	2,605	2,538	1,355	2,538	2,297	(241)	-10%
501-00-50260	Workers Compensation	12,802	17,000	20,000	-	20,000	9,450	(10,551)	-53%
501-00-50270	Sick Leave Payout	-	-	8,000	-	8,000	-	(8,000)	-100%
501-00-50280	Clothing Allowance	1,509	-	2,025	-	2,025	2,025	-	0%
501-00-50290	Other Benefits	-	8,000	-	-	-	2,026	2,026	0%
501-00-50310	Safety Glasses	-	2,025	-	-	-	1,500	1,500	0%
501-00-50330	Compensated Absences	-	13,000	13,000	-	13,000	13,000	-	0%
501-00-50340	Education Benefit	-	1,000	-	-	-	1,000	1,000	0%
501-00-51100	Testing/Physicals	200	-	-	109	-	250	250	0%
501-00-51300	Education/Training/Conferences	-	-	2,500	960	2,500	2,500	-	0%
Total Salaries & Fringes:		438,752	551,249	528,818	297,535	528,818	513,821	(14,997)	100%
501-00-60100	General Liability Insurance	14,834	14,000	14,000	-	14,000	13,471	(529)	-4%
501-00-61000	Professional Services	5,233	13,000	10,000	3,881	10,000	10,000	-	0%
501-00-61010	EPA Risk Resilience	-	-	-	5,988	-	3,000	3,000	0%
501-00-61100	Legal Fees	6,440	5,000	5,000	2,180	5,000	5,000	-	0%
501-00-61300	Audit Services	6,500	6,500	7,500	-	7,500	7,500	-	0%
501-00-61310	Banking/Financial Charges	1,980	-	1,000	1,404	1,000	2,000	1,000	100%
501-00-61340	Engineering Design Charges	76,012	30,000	50,000	26,067	50,000	50,000	-	0%
501-00-61600	Village Services	-	-	-	-	-	26,176	26,176	0%
501-00-62100	Contracted Services	-	-	-	18	-	-	-	0%
501-00-62101	Televising	-	-	-	678	-	-	-	0%
501-00-62102	Modeling	-	-	-	823	-	15,000	15,000	0%
501-00-62103	Mapping	-	-	-	-	-	50,000	50,000	0%
501-00-62104	Smoke Testing	-	-	-	-	-	50,000	50,000	0%
501-00-62550	Sewer Treatment Charges	2,673,452	2,502,500	2,772,000	939,887	2,772,000	2,500,000	(272,000)	-10%
501-00-63200	Fuel, Oil, Fluids	7,517	-	2,500	9,884	2,500	7,500	5,000	200%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance	
								Amt	%
501-00-63300	Vehicle Repairs & Maintenance	9,160	15,000	15,000	2,044	15,000	15,000	-	0%
501-00-64010	Notifications/publications	-	-	500	598	500	750	250	50%
501-00-64030	Office Supplies	6,293	8,750	9,000	4,402	9,000	9,000	-	0%
501-00-64040	Postage & Shipping	12,573	15,000	17,000	5,559	17,000	15,000	(2,000)	-12%
501-00-64060	Copying & Printing	-	-	-	-	-	-	-	0%
501-00-64070	Work Supplies	2,929	6,500	7,500	494	7,500	6,500	(1,000)	-13%
501-00-64140	Utilities	140,987	150,750	160,000	89,461	160,000	170,000	10,000	6%
501-00-64150	Communication Services	10,635	10,000	10,000	7,604	10,000	12,500	2,500	25%
501-00-64190	Miscellaneous Expenses	607,971	-	-	-	-	-	-	0%
501-00-64240	Building Repairs & Maintenance	123,989	185,000	185,000	73,328	185,000	185,000	-	0%
501-00-64250	Equipment Repairs & Maintenanc	-	-	-	903	-	1,000	1,000	0%
501-00-64260	Grounds Repairs & Maintenance	-	-	-	-	-	-	-	0%
501-00-64320	IT Infrastructure	4,809	25,000	12,500	5,010	12,500	12,500	-	0%
501-00-64400	Equipment/Storage Rental	-	1,500	-	-	-	-	-	0%
Total Operating Expenses:		3,711,311	2,988,500	3,278,500	1,180,214	3,278,500	3,166,897	(111,604)	-3%
501-00-65030	Equipment	-	500,000	100,000	-	100,000	225,000	125,000	125%
501-00-65060	Equipment	5,133	-	-	-	-	-	-	0%
501-01-65140	Annual Sewer Televising	-	-	85,000	-	85,000	-	(85,000)	-100%
501-02-65140	Sewer Modeling	-	-	15,000	-	15,000	-	(15,000)	-100%
501-03-65140	GIS Mapping	-	-	50,000	-	50,000	-	(50,000)	-100%
501-04-65140	Vehicle Replacement	-	-	20,000	16,046	20,000	20,000	-	0%
501-07-65140	Central Lift Station Safety Site	-	-	800,000	-	-	-	(800,000)	-100%
501-07-65141	Design	-	-	-	-	-	300,000	300,000	0%
501-08-65141	Design	-	-	-	-	-	-	-	0%
501-09-65140	Hoods Creek Attenuation Basin (2n	-	-	10,300,000	-	-	-	(10,300,000)	-100%
501-09-65142	Construction	-	-	-	-	-	8,578,000	8,578,000	0%
501-09-65143	Inspection	-	-	-	-	-	750,000	750,000	0%
501-10-65140	Dominican Lift Station Replacement	-	-	634,500	-	-	-	(634,500)	-100%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
501-10-65142	Construction	-	-	-	-	-	930,000	930,000	0%
501-10-65143	Inspection	-	-	-	-	-	80,000	80,000	0%
501-11-65140	Riverbend Lift Station Improv	-	-	3,200,000	-	-	-	(3,200,000)	-100%
501-11-65141	Design	-	-	-	-	-	425,000	425,000	0%
501-11-65142	Construction	-	-	-	-	-	4,068,000	4,068,000	0%
501-11-65143	Inspection	-	-	-	-	-	354,000	354,000	0%
501-12-65140	Riverbend Lift Station Safety Site	-	-	1,700,000	-	-	-	(1,700,000)	-100%
Total Capital Expenditures:		<u>5,133</u>	<u>500,000</u>	<u>16,904,500</u>	<u>16,046</u>	<u>270,000</u>	<u>15,730,000</u>	<u>(1,174,500)</u>	
Total Expenses:		<u>4,155,195</u>	<u>4,039,749</u>	<u>20,711,818</u>	<u>1,493,795</u>	<u>4,077,318</u>	<u>19,410,718</u>	<u>(1,301,100)</u>	
Net Ordinary Income:		3,228,067	2,923,262	2,829,337	-	19,463,837	7,621,826	4,792,489	
501-00-67100	Interest	598,136	675,000	1,140,516	189,183	1,140,516	1,580,174	439,658	39%
501-00-67300	Principal	(1)	2,241,000	2,313,672	2,008,672	2,313,672	2,888,239	574,567	25%
501-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
501-00-68000	Depreciation Expense	1,437,252	1,355,733	1,343,252	-	1,343,252	1,437,252	94,000	7%
501-00-68100	Depreciation Expense CIAC	346,276	-	223,369	-	223,369	346,276	122,907	55%
501-00-68200	Amoritization Expense	817,497	817,497	805,985	-	805,985	817,497	11,512	1%
501-00-69000	Unrealized Gain/Loss on Invest	(21,065)	-	-	-	-	-	-	0%
501-00-69100	Realized Gain/Loss on Investme	(11,077)	-	-	9	-	-	-	0%
Total Other Expense:		<u>3,167,019</u>	<u>5,089,230</u>	<u>5,826,794</u>	<u>2,197,864</u>	<u>5,826,794</u>	<u>7,069,438</u>	<u>1,242,644</u>	21%
Net Income		61,048	(2,165,968)	(2,997,457)	(2,197,864)	13,637,043	552,388	3,549,845	-118%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Add in non-cash expenses									
	Add Depreciation Expense						1,437,252		
	Add Depreciation Expense CIAC						346,276		
	Add Amoritization Expense						<u>817,497</u>		
	Anticipated change in net cash						3,153,413		



CALEDONIA UTILITY DISTRICT

2022 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 – Public Services Director, 1 – Utility Technician, 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 2022 consists of 6 items/projects. Culvert Replacements, to replace road culverts that have failed and under roads that are scheduled to be repaved. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Highway 32 Stream Restoration, for the regrading of a drainage way for increased capacity and conveyance of storm water. Turtle Creek Restoration, for the acquisition of easements for the upcoming project for increased capacity and conveyance of storm water. Westview Village Storm to upsize some existing storm sewer. Generator Upgrades for the 2 Storm Water Lift Stations.

The Village of Caledonia Storm Water Utility District in 2021 paid off all remaining debt service from previous projects.

The Village of Caledonia Storm Water Utility District has proposed a balanced budget for 2022.

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	%
Income:									
502-00-42010	Special Assessment	369,251	47,250	42,000	27,006	42,000	41,632	(368)	-1%
502-00-46311	Engineering Design Charges	16,671	35,000	25,000	15,331	25,000	17,500	(7,500)	-30%
502-00-47400	ERU Storm water fee	1,009,575	1,007,265	1,010,000	(49)	1,010,000	1,025,000	15,000	1%
502-00-48100	Interest Income	14,667	60,000	20,000	-	20,000	20,000	-	0%
502-00-48900	Miscellaneous Revenue	-	-	-	-	-	-	-	0%
502-00-49220	Transfer from Special Revenue	4,151,922	-	-	-	-	-	-	0%
502-00-49300	Fund Balance Applied	-	912,915	750,217	-	750,217	593,062	(157,155)	-21%
502-00-49310	Capital Contribution	6,621,735	-	-	-	-	-	-	0%
Total Income:		<u>12,183,820</u>	<u>2,062,430</u>	<u>1,847,217</u>	<u>42,288</u>	<u>1,847,217</u>	<u>1,697,194</u>	<u>(150,023)</u>	<u>-8%</u>
Expense:									
502-00-50100	Salaries	155,592	162,200	232,582	76,137	232,582	313,946	81,364	35%
502-00-50170	FICA	7,654	12,410	17,792	5,553	17,792	24,017	6,225	35%
502-00-50190	WRS	(46,995)	10,410	15,700	5,139	15,700	20,406	4,706	30%
502-00-50220	Health Care	21,223	29,175	49,698	15,389	49,698	80,297	30,599	62%
502-00-50230	Retiree Health Care	1,368	-	-	-	-	-	-	0%
502-00-50240	Life Insurance	1,477	655	919	33	919	1,425	506	55%
502-00-50250	Dental Insurance	534	1,080	1,368	353	1,368	1,767	399	29%
502-00-50260	Workers Compensation	5,114	4,850	6,500	-	6,500	8,952	2,452	38%
502-00-50280	Clothing Allowance	446	900	1,350	-	1,350	1,800	450	33%
502-00-50310	Safety Glasses	-	1,000	900	-	900	1,200	300	33%
502-00-51300	Education/Training/Conferences	175	6,500	6,500	20	6,500	5,000	(1,500)	-23%
502-00-51320	Memberships/Dues	-	-	-	-	-	-	-	0%
502-00-51340	Certification/licensing	69	3,000	-	-	-	3,000	3,000	0%
Total Salaries & Fringes:		<u>146,658</u>	<u>232,180</u>	<u>333,309</u>	<u>102,625</u>	<u>333,309</u>	<u>461,810</u>		

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2020	12/31/2020	1/1/2021	9/30/2021	12/31/2021	2022	Amt	%
502-00-60100	General Liability Insurance	2,384	1,650	-	-	-	2,165	2,165	0%
502-00-61000	Professional Services	-	-	-	-	-	-	-	0%
502-00-61100	Legal Fees	1,361	10,000	5,000	-	5,000	5,000	-	0%
502-00-61300	Audit Services	5,000	5,000	5,000	-	5,000	5,000	-	0%
502-00-61600	Village Services	35,000	35,000	15,000	-	15,000	7,500	(7,500)	-50%
502-00-62100	Contracted Services	-	60,000	-	1,619	-	-	-	0%
502-00-62101	MS4 - Illicit Discharge	-	-	11,500	4,389	11,500	11,500	-	0%
502-00-62102	MS4 - Public Education	-	-	4,100	4,051	4,100	4,100	-	0%
502-00-62300	Office Equipment Rental & Main	-	-	-	-	-	-	-	0%
502-00-62700	Grounds Services	-	30,000	-	-	-	-	-	0%
502-00-64030	Office Supplies	200	2,500	2,500	-	2,500	2,500	-	0%
502-00-64040	Postage & Shipping	-	-	500	-	500	500	-	0%
502-00-64050	Publications & Subscriptions	-	400	200	-	200	200	-	0%
502-00-64060	Copying & Printing	47	-	-	-	-	-	-	0%
502-00-64070	Work Supplies	755	3,000	3,000	613	3,000	3,000	-	0%
502-00-64140	Utilities	706	-	5,000	1,638	5,000	5,000	-	0%
502-00-64150	Communication Services	332	-	500	120	500	500	-	0%
502-00-64190	Miscellaneous Expenses	6,511	-	-	-	-	-	-	0%
502-00-64240	Building Repairs & Maintenance	71,634	55,000	65,000	5,967	65,000	65,000	-	0%
502-00-64250	Equipment Repairs & Maintenance	-	-	-	-	-	-	-	0%
502-00-64260	Grounds Repairs & Maintenance	60,594	7,000	37,000	4,585	37,000	37,000	-	0%
502-00-64300	IT Maintenance & Subscriptions	7,256	7,350	7,500	5,864	7,500	7,500	-	0%
502-00-64310	IT Contracted Services	-	-	-	-	-	-	-	0%
502-00-64500	Permits & Fees	13,352	30,000	3,000	3,000	3,000	3,000	-	0%
502-00-65050	Communications Equipment	370	50,000	-	-	-	-	-	0%
502-00-65060	Computer Hardware	7	-	-	54	-	-	-	0%
502-00-65150	Storm Sewers	(12,488)	1,216,500	-	11,008	-	-	-	0%

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2020	Budget 12/31/2020	Budget 1/1/2021	Actual 9/30/2021	Estimated 12/31/2021	Budget 2022	Variance Amt	Variance %
502-00-65151	Culvert Replacements	-	-	60,000	54,915	60,000	65,000	5,000	8%
502-00-65152	GIS Update	12,668	-	50,000	20,102	50,000	-	(50,000)	-100%
502-00-65153	Hood Creek Brushing	-	-	25,000	-	25,000	25,000	-	0%
502-00-65154	HWY 32 Stream Restoration	-	-	525,000	48,174	525,000	362,000	(163,000)	-31%
502-00-65155	Turtle Creek Restoration	-	-	75,000	23,057	75,000	50,000	(25,000)	-33%
502-00-65156	Westview Village Storm	-	-	-	29,288	-	125,000	125,000	0%
502-00-65157	Generator Upgrades	-	-	-	-	-	25,000	25,000	0%
502-00-66300	Transfer to Capital Projects	-	-	300,000	-	300,000	-	(300,000)	-100%
502-00-66500	Transfer to Enterprise	211,351	-	-	-	-	-	-	0%
Total Operating Expenses:		417,041	1,513,400	1,199,800	218,443	1,199,800	811,465	(388,335)	-32%
Total Expenses:		<u>563,699</u>	<u>1,745,580</u>	<u>1,533,109</u>	<u>321,068</u>	<u>1,533,109</u>	<u>1,273,275</u>	<u>(259,834)</u>	
Net Ordinary Income:		<u>11,620,121</u>	<u>316,850</u>	<u>314,108</u>	<u>(278,780)</u>	<u>314,108</u>	<u>423,919</u>	<u>109,811</u>	
502-00-67100	Interest	33,219	26,850	19,108	11,250	19,108	-	(19,108)	-100%
502-00-67300	Principal	-	290,000	295,000	295,000	295,000	-	(295,000)	-100%
502-00-68000	Depreciation Expense	423,919	-	425,000	-	425,000	423,919	(1,081)	0%
Total Other Expense:		<u>457,138</u>	<u>316,850</u>	<u>739,108</u>	<u>306,250</u>	<u>739,108</u>	<u>423,919</u>	<u>(315,189)</u>	-100%
Net Income		11,162,983	-	(425,000)	(585,030)	(425,000)	0	425,000	0%
Add in non-cash expenses									
Add Depreciation Expense							<u>423,919</u>		
Anticipated change in net cash							423,919		