



CALEDONIA
VILLAGE CAMPUS

V
VILLAGE HALL
& COURTROOM
RAWFORD PARK
& RECREATION

2024 Proposed Budget
October 10, 2023

VILLAGE OF CALEDONIA

2024 PROPOSED BUDGET

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Village Board

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

Office	Name	Term Expiration
President	Tom Weatherston	April 2025
Trustee 1	Nancy Pierce	April 2025
Trustee 2	Dale Stillman	April 2024
Trustee 3	Anthony Hammes	April 2025
Trustee 4	Fran Martin	April 2024
Trustee 5	Holly McManus	April 2025
Trustee 6	Lee Wishau	April 2024

Committee & Commission Assignments

Finance Committee		Legislative & Licensing Committee		Parks & Recreation Advisory Committee
Trustee Lee Wishau, Chair		Trustee Fran Martin, Chair		Trustee Holly McManus, Chair
Trustee Fran Martin		Trustee Anthony Hammes		Trustee Anthony Hammes
President Tom Weatherston		Trustee Nancy Pierce		
Planning Commission		Public Works Committee		Personnel Committee
President Tom Weatherston, Chair		Trustee Dale Stillman, Chair		Trustee Dale Stillman, Chair
Trustee Nancy Pierce		Trustee Anthony Hammes		President Tom Weatherston
Utility District Commission		Board of Review		
Trustee Lee Wishau, Liaison		Trustee Fran Martin, Liaison		

DIRECTORY OF VILLAGE STAFF

Administration and Department Heads:	Title:
Kathryn Kasper	Village Administrator
Joslyn Hoeffert	Village Clerk
Wayne Krueger	Finance Director/Village Treasurer
Tony Bunkelman	Public Service Director
Tyler Helsel	Human Resources Manager / Assistant Village Attorney
Christopher Botsch	Police Chief
Jeffrey Henningfeld	Fire Chief
Peter Wagner	Community Development Director
Ryan Schmidt	Village Engineer

Certified Public Accountants:

Clifton Larsen Allen and Associates, LLP, Milwaukee, Wisconsin

Municipal Counsel:

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

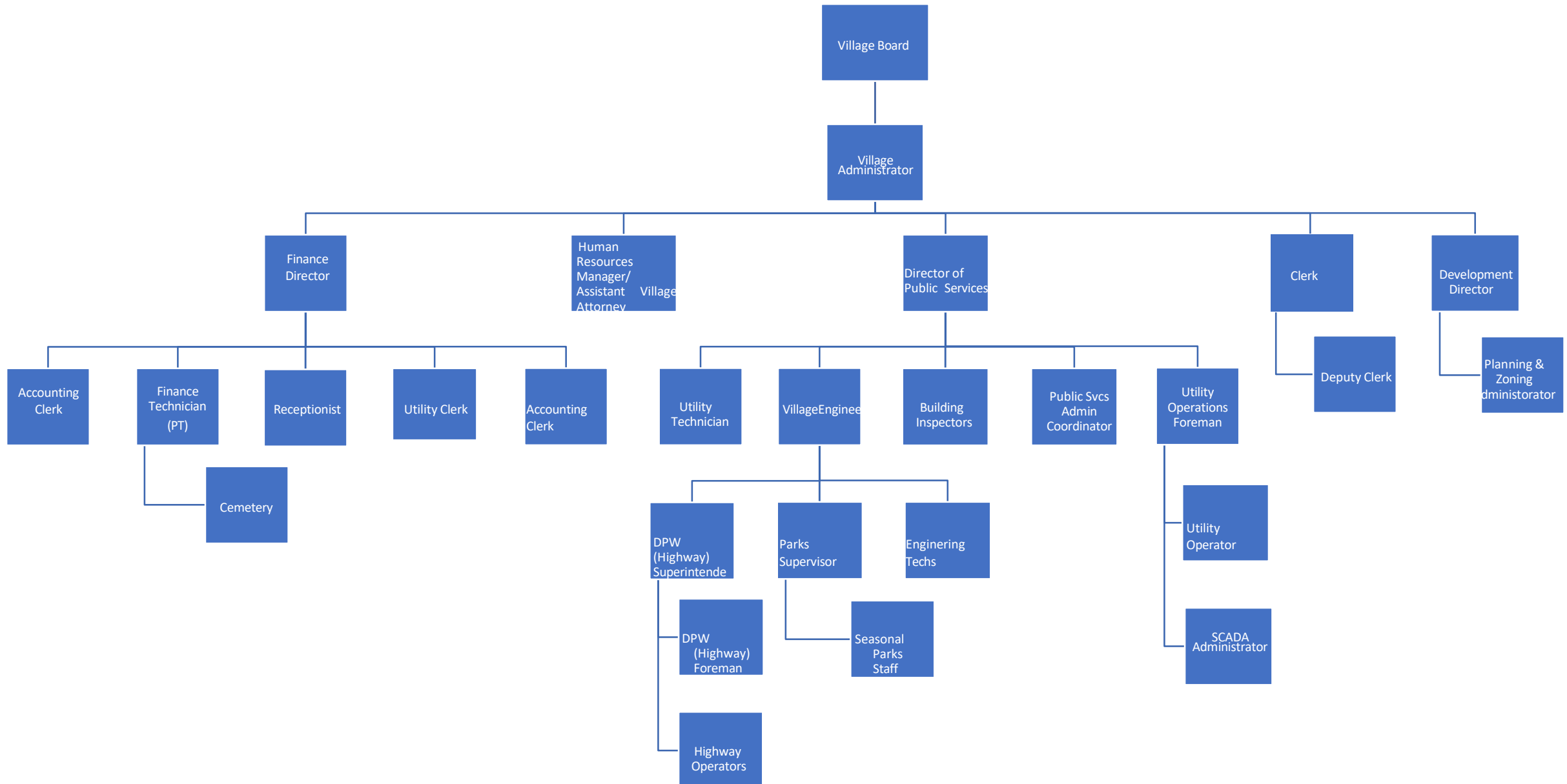
Bond Counsel:

Quarles & Brady, Milwaukee, Wisconsin

Financial Advisors:

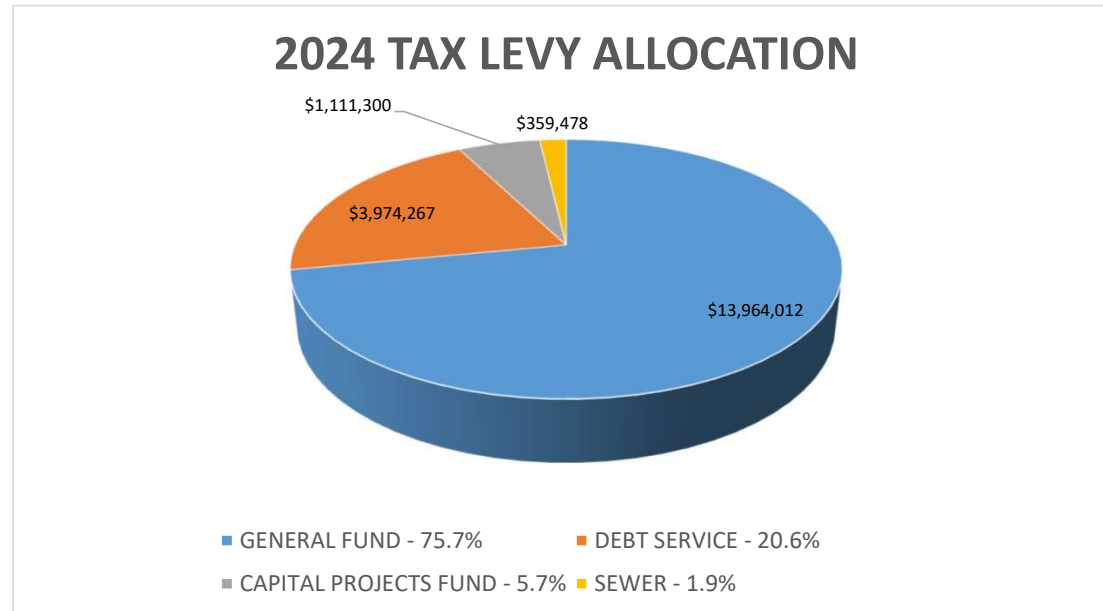
Ehlers, Waukesha, Wisconsin

VILLAGE OF CALEDONIA ORGANIZATIONAL CHART



Village of Caledonia Tax Levy Allocation

	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND	9,410,827	9,549,365	9,702,016	9,587,215	9,876,048	10,446,886	11,171,322	11,999,892	13,964,012
DEBT SERVICE	1,416,000	1,577,458	1,677,274	2,044,764	2,425,432	2,400,425	2,405,748	3,102,616	3,974,267
CAPITAL PROJECTS FUND	1,160,640	1,259,335	1,162,742	1,223,789	1,289,100	1,617,742	1,243,985	825,000	1,111,300
FIRE SAFER GRANT	0	0	0	0	147,393	125,934	0	0	0
JOINT HEALTH	175,357	175,416	176,915	181,223	186,345	193,354	0	0	0
JOINT PARK	58,659	58,659	70,000	70,000	70,000	102,631	0	0	0
CEMETERY	10,000	10,000	12,500	12,500	11,000	6,000	0	0	0
PARKS	63,000	63,000	70,800	75,800	66,300	117,625	147,536	0	0
SUB - TOTAL	12,294,483	12,693,233	12,872,247	13,195,291	14,071,618	15,010,597	14,968,591	15,927,508	19,049,579
SEWER UTILITY DISTRICT	556,995	555,088	556,157	557,809	559,359	555,855	556,708	552,808	359,478
TOTAL	13,494,824	13,594,824	13,769,824	14,098,894	14,985,452	15,664,015	15,525,299	16,480,316	19,409,057
LEVY INCREASE	\$ 206,585	\$ 100,000	\$ 175,000	\$ 329,070	\$ 886,558	\$ 678,563	\$ (138,716)	\$ 955,017	\$ 2,928,741



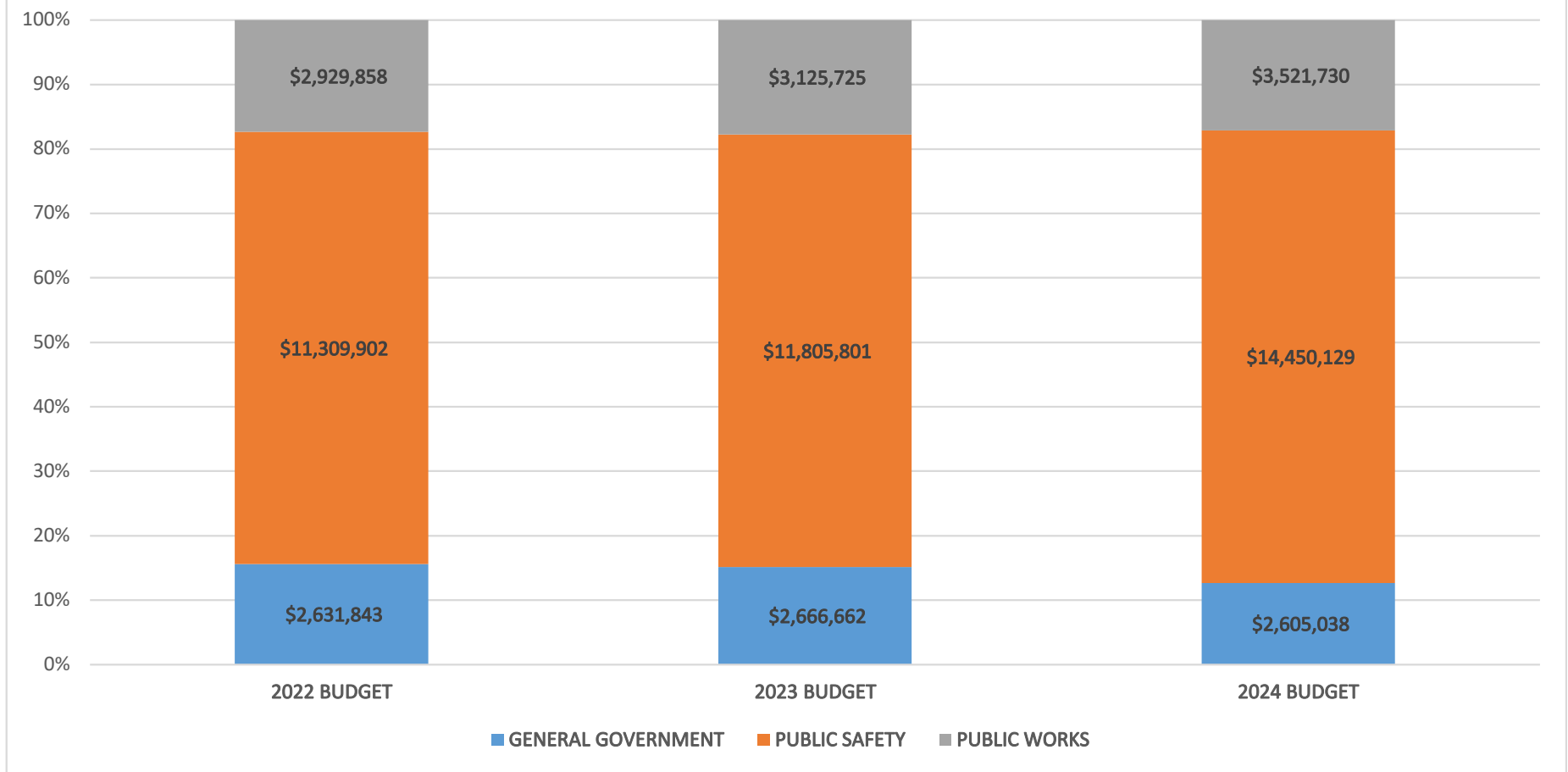
2024 LEVY LIMIT

Levy limits imposed by Wisconsin State Statute restrict the annual levy growth by net new construction. Under the levy limit constraints, the tax levy cannot exceed the percentage increase in the Village's net new construction percentage (with a few exceptions). Although the 12-month average of the Consumer Price Index increased by 5.4%, the levy limit formula does not allow for increase in operating levy dollars to support the rate of inflation. The net new construction for the Village of Caledonia increased in 2023 to 2.06% up from 0.10% in 2022.

2023 NET NEW CONSTRUCTION – RACINE COUNTY MUNICIPALITIES				
Community Code	Municipality	2022 Equalized Value	2023 Net New Construction	Percent Change – Net New Construction
51002	TOWN OF BURLINGTON	917,228,600	6,316,700	0.69%
51006	TOWN OF DOVER	486,342,700	6,778,200	1.39%
51010	TOWN OF NORWAY	1,259,578,700	9,735,200	0.77%
51016	TOWN OF WATERFORD	885,83,300	11,483,400	1.30%
51104	VILLAGE OF CALEDONIA	3,102,954,000	63,846,100	2.06%
51121	VILLAGE OF ELMWOOD PARK	54,725,900	27,000	0.05%
51151	VILLAGE OF MOUNT PLEASANT	4,772,311,900	102,958,600	2.16%
51161	VILLAGE OF NORTH BAY	46,520,300	0	0.00%
51168	VILLAGE OF RAYMOND	702,205,900	13,554,300	1.93%
51176	VILLAGE OF ROCHESTER	435,134,500	11,463,300	2.63%
51181	VILLAGE OF STURTEVANT	888,848,300	15,359,500	1.73%
51186	VILLAGE OF UNION GROVE	504,610,300	25,408,100	5.04%
51191	VILLAGE OF WATERFORD	711,597,600	13,951,900	1.96%
51192	VILLAGE OF WIND POINT	333,063,000	1,037,000	0.31%
51194	VILLAGE OF YORKVILLE	829,135,100	14,133,400	1.70%
51206	CITY OF BURLINGTON	1,275,950,700	1,363,500	0.11%
51276	CITY OF RACINE	4,585,521,700	50,637,900	1.10%
51999	COUNTY OF RACINE	21,791,712,500	348,054,1000	1.60%

VILLAGE OF CALEDONIA

2022 - 2024 GENERAL FUND BUDGET CATEGORIES



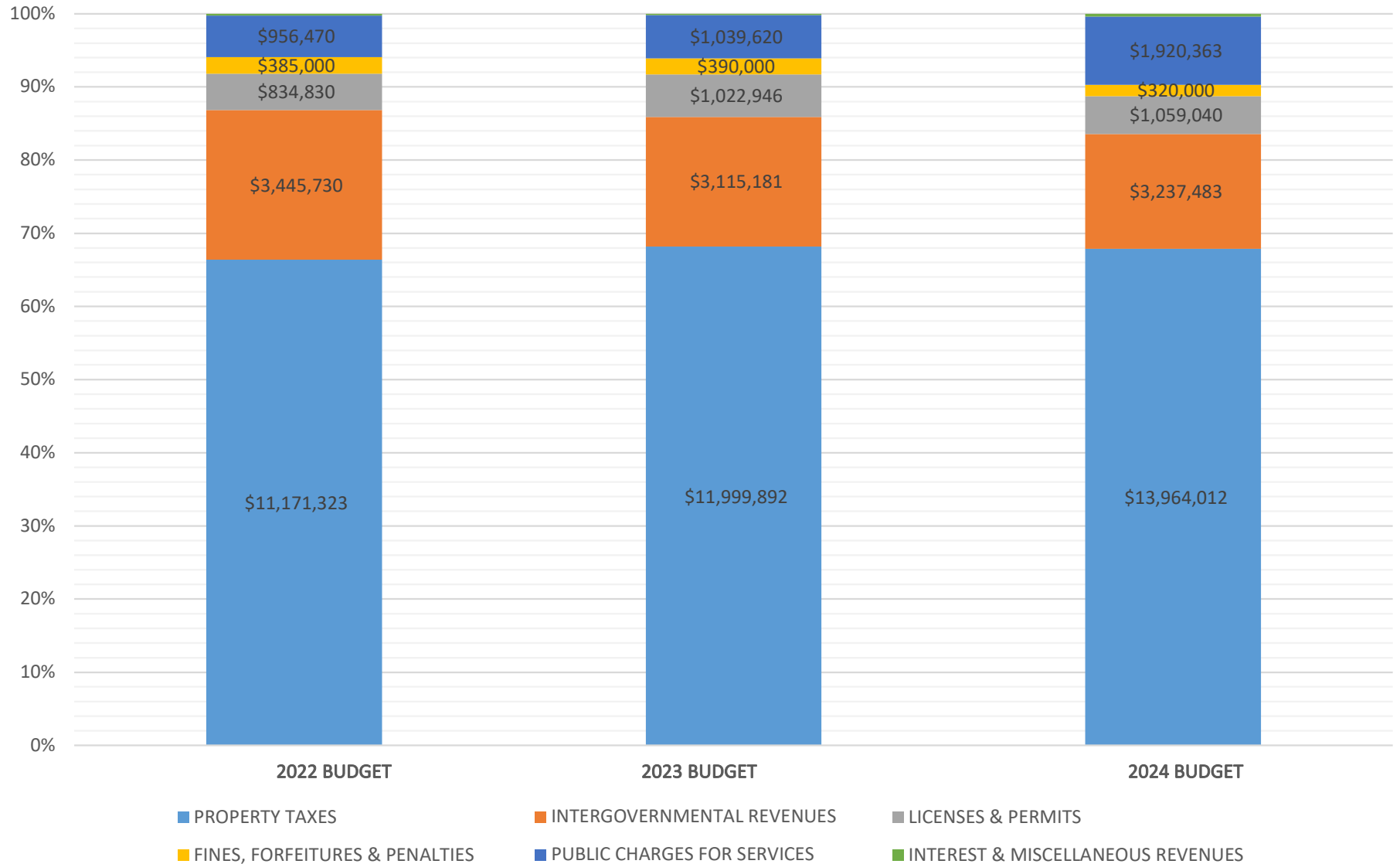
Village of Caledonia General Fund Budget Summary

	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance	
							Amt	%
Revenues	17,613,290	16,828,353	17,598,139	16,322,226	18,060,048	20,576,897	2,978,758	16.9%
Village Board	54,400	61,325	58,769	43,892	60,329	60,208	1,439	2.4%
Village Clerk	161,523	181,563	195,901	100,578	127,866	180,082	(15,819)	-8.1%
Elections	53,925	92,943	43,027	46,473	39,795	100,135	57,108	132.7%
Administration	270,273	245,837	306,431	199,089	285,923	224,376	(82,055)	-26.8%
Finance	294,900	263,417	353,623	230,428	327,185	374,004	20,381	5.8%
Police	4,589,071	4,507,672	4,885,135	3,516,913	4,880,795	6,269,700	1,384,565	28.3%
Police Support	564,121	597,091	340,638	223,878	309,804	326,672	(13,966)	-4.1%
Muni Court	112,620	124,785	127,861	91,674	126,625	194,682	66,821	52.3%
Fire	5,783,822	5,809,597	6,188,564	4,343,243	5,965,680	7,349,006	1,160,442	18.8%
Building	256,384	270,757	263,601	195,661	263,818	310,069	46,468	17.6%
Highway	2,082,593	2,193,624	2,333,956	1,647,356	2,322,409	2,416,495	82,539	3.5%
Engineering	162,293	193,948	188,121	129,126	160,651	378,240	190,119	101.1%
Facilities	162,615	171,500	175,000	116,362	171,345	236,602	61,602	35.2%
Comm. Development	168,806	191,119	257,380	147,899	243,362	296,288	38,908	15.1%
Parks *	129,595	179,667	171,268	127,524	181,185	194,106	22,838	13.3%
Professional	1,758,154	1,786,758	1,708,911	1,552,892	1,882,953	1,666,232	(42,679)	-2.5%
	16,605,094	16,871,603	17,598,186	12,712,989	17,349,725	20,576,897	2,978,711	16.9%

* NOTE: Parks was transferred to the General Fund for FY23.

VILLAGE OF CALEDONIA

2022 - 2024 BUDGETED REVENUES



Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-00-41110	Property Taxes	11,171,322	11,171,323	11,999,892	11,792,362	11,792,362	13,964,012	1,964,120	16%
100-00-41210	Room Taxes	21,339	13,000	13,000	41,303	13,000	13,000	-	0%
100-00-42010	Special Assessments	-	17,191	-	-	-	-	-	0%
100-00-43200	Grants	271,756	224,629	32,000	18,042	32,000	7,000	(25,000)	0%
100-00-41310	FCL and MFL Taxes	4,605	-	4,605	5	4,605	4,605	-	100%
100-00-43410	State Shared Revenue	860,976	871,494	825,647	254,999	825,647	1,342,615	516,968	63%
100-00-43411	State Personal Property Aid	37,825	37,825	37,825	37,825	37,825	37,825	-	0%
100-00-43412	State Computer Aid	6,438	6,438	6,450	6,438	6,438	6,450	-	0%
100-00-43413	State Video Service Provider	66,694	66,694	66,694	66,694	66,694	66,694	0	0%
100-00-43420	Fire Dues	111,383	110,000	115,000	129,876	112,870	115,000	-	0%
100-00-43518	Motor Fuel Tax Refund	-	500	-	-	-	-	-	0%
100-00-43531	General Transp Aids	1,588,060	1,517,447	1,481,410	1,082,674	1,443,565	1,299,210	(182,200)	-12%
100-00-43533	State-Other Highway	-	-	-	28,525	38,033	38,033	38,033	100%
100-00-43610	Payment Muni Services	319,723	306,947	307,050	307,050	307,050	307,050	-	0%
100-00-44100	Liquor/Tavern License	26,558	30,000	30,000	26,420	28,000	30,000	-	0%
100-00-44120	Operator License	11,020	11,000	11,000	11,140	11,000	11,000	-	0%
100-00-44170	Soda Licenses	245	230	-	5	5	-	-	0%
100-00-44200	Animal Licenses	17,983	15,000	15,000	11,563	17,000	17,000	2,000	13%
100-00-44210	License-Other	450	300	300	925	725	700	400	133%
100-00-44300	Building Permits	399,247	202,000	353,146	353,533	400,000	370,000	16,854	5%
100-00-44310	Engineering Permits/Fees	104,994	60,000	60,000	53,268	60,000	70,000	10,000	17%
100-00-44311	Asphalt Permits	9,840	4,000	8,500	6,435	8,500	7,340	(1,160)	-14%
100-00-44320	Culvert Fees	9,850	4,000	4,000	-	4,000	4,000	-	0%
100-00-44330	Permits-Other	-	300	-	-	-	-	-	0%
100-00-44350	Electrical Permits	67,830	45,000	40,000	67,914	65,000	40,000	-	0%
100-00-44360	Erosion Control Fees	19,932	17,000	24,000	17,312	22,000	24,000	-	0%
100-00-44370	Heating Permits	27,483	30,000	30,000	21,771	30,000	26,000	(4,000)	-13%
100-00-44380	Plumbing Permits	50,070	51,000	45,000	40,405	45,000	45,000	-	0%
100-00-44390	Fence Permits	5,823	6,000	8,000	4,450	6,000	6,000	(2,000)	-25%

Village of Caledonia Revenues

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-00-44400	Zoning Permits	84,511	60,000	70,000	75,642	75,000	75,000	5,000	7%
100-00-44410	Sign Permits	2,600	1,000	4,000	2,010	4,000	3,000	(1,000)	-25%
100-00-44500	Neighborhood Planning Surcharg	57,968	38,000	60,000	49,007	55,000	60,000	-	0%
100-00-44900	Cable Franchise	271,070	260,000	260,000	198,628	260,000	270,000	10,000	4%
100-00-45110	Muni Court Fines	380,100	385,000	390,000	210,220	300,000	320,000	(70,000)	-18%
100-00-46100	Licensing Fees	-	-	-	670	150	-	-	0%
100-00-46120	Miscellaneous Fees	2,769	-	1,000	-	1,000	1,000	-	100%
100-00-46140	Property Rentals	16,466	15,470	15,470	12,599	16,470	16,470	1,000	6%
100-00-46150	Special Event Fees	1,795	-	1,650	1,450	1,650	1,650	-	0%
100-00-46160	Tax Search Fee	27,060	28,000	28,000	15,060	22,000	25,000	(3,000)	-11%
100-00-46210	Charges-PD	5,425	4,000	4,000	4,191	6,000	6,000	2,000	50%
100-00-46220	Fire Inspection Fees	49,830	40,000	45,000	-	49,000	50,000	5,000	11%
100-00-46230	Ambulance/EMS Fees	2,235,003	869,000	925,000	2,329,834	3,640,965	4,134,850	3,209,850	347%
100-00-46231	Medicare Write-offs	(1,120,801)	-	-	(1,257,642)	(2,346,205)	(2,563,607)	(2,563,607)	100%
100-00-46440	Weed and Nuisance Control	10,171	-	-	-	-	-	-	0%
100-00-46752	Adult Sport Revenue	6,823	-	6,000	6,505	6,100	6,000	-	0%
100-00-46753	Park and Rec Rental	8,846	-	12,000	8,002	8,900	12,000	-	0%
100-00-46755	Advertising Revenue	500	-	1,500	-	-	500	(1,000)	0%
100-00-46900	Private Property Maintainace	4,881	-	-	4,240	5,000	5,000	5,000	0%
100-00-47491	Village Department Services	149,549	273,565	225,500	9,067	225,000	225,500	-	0%
100-00-48100	Interest Income	170,056	14,500	10,000	204,806	280,000	60,000	50,000	500%
100-00-48110	Other Interest	14,986	4,500	4,500	-	4,500	4,000	(500)	-11%
100-00-48400	Insurance Recoveries	10,201	-	-	5,502	5,500	-	-	0%
100-00-48692	Insurance Rebates	-	-	-	50,698	50,698	-	-	0%
100-00-48900	Miscellaneous Revenue	12,038	16,000	16,000	10,801	12,000	12,000	(4,000)	0%
100-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
Total Income:		17,613,290	16,828,353	17,598,139	16,322,226	18,060,048	20,576,897	2,978,758	16.9%

Village of Caledonia Village Board

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-10-50100	Salaries	49,597	50,600	50,600	36,004	50,600	50,600	0	0.0%
100-10-50170	FICA	3,794	3,871	3,871	2,754	3,871	3,871	-	0.0%
100-10-50190	WRS	861	2,654	898	639	858	911	13	1.4%
100-10-50260	Workers Compensation	-	-	-	-	-	1,426	1,426	100.0%
100-10-51320	Memberships/Dues	-	900	300	88	300	300	-	0.0%
100-10-51330	Mileage	-	300	100	-	100	100	-	0.0%
	Total Salaries & Fringes:	54,252	58,325	55,769	39,485	55,729	57,208	1,439	2.6%
100-10-64010	Notifications/Publications	-	-	-	-	-	-	-	-
100-10-64070	Work Supplies	56	-	-	-	-	-	-	-
100-10-64190	Miscellaneous Expenses	92	3,000	3,000	4,407	4,600	3,000	-	0.0%
	Total Operating Expenditures:	148	3,000	3,000	4,407	4,600	3,000	-	0.0%
	Total Expense:	54,400	61,325	58,769	43,892	60,329	60,208	1,439	2.4%

VILLAGE CLERK

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

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

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

Village of Caledonia Village Clerk

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-11-50100	Salaries	111,178	112,812	116,596	74,662	90,000	118,607	2,011	1.7%
100-11-50110	Part Time Salaries	-	4,000	4,000	-	-	-	(4,000)	-100.0%
100-11-50130	Overtime	207	1,000	1,000	69	300	500	(500)	-50.0%
100-11-50170	FICA	7,939	9,013	9,302	5,488	6,885	9,112	(190)	-2.0%
100-11-50190	WRS	7,640	7,658	8,269	5,082	6,300	8,218	(51)	-0.6%
100-11-50220	Health Care	24,396	35,267	43,821	10,023	12,864	27,910	(15,911)	-36.3%
100-11-50240	Life Insurance	220	258	75	52	75	518	443	591.2%
100-11-50250	Dental Insurance	430	555	188	143	192	208	20	10.6%
100-11-50260	Workers Compensation	-	-	-	-	-	3,359	3,359	100.0%
100-11-51300	Education/Training/Conferences	857	1,000	1,500	520	1,000	1,000	(500)	-33.3%
100-11-51320	Memberships/Dues	65	400	150	65	150	150	-	0.0%
100-11-51330	Mileage	56	100	-	-	100	-	-	-100.0%
100-11-51350	Advertising	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	152,989	172,063	184,901	96,105	117,866	169,582	(15,319)	-8.3%
100-11-61000	Professional Services	4,666	3,000	4,000	2,362	4,000	4,000	-	0.0%
100-11-62100	Contracted Services	-	-	-	-	-	-	-	0.0%
100-11-64010	Notifications/Publications	3,293	4,000	4,000	1,961	4,000	4,000	-	0.0%
100-11-64030	Office Supplies	368	1,000	1,000	150	500	500	(500)	-50.0%
100-11-64040	Postage & Shipping	208	1,500	2,000	-	1,500	2,000	-	0.0%
	Total Operating Expenditures:	8,535	9,500	11,000	4,473	10,000	10,500	(500)	-4.5%
	Total Expense:	161,523	181,563	195,901	100,578	127,866	180,082	(15,819)	-8.1%

VILLAGE CLERK - ELECTIONS

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

In 2024 the Village will have four (4) scheduled elections:

Tuesday, February 20, 2024 - Spring Primary (If necessary)

Tuesday, April 2, 2024 - Spring Election

Tuesday, August 13, 2024 - Partisan Primary

Tuesday, November 5, 2024 - General Election

Village of Caledonia Elections

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
100-12-50100	Salaries	665	-	-	-	-	-	-	0.0%
100-12-50110	Part Time Salaries	29,835	45,000	18,000	18,050	17,720	45,000	27,000	150.0%
100-12-50170	FICA	10	3,443	1,377	-	1,377	516	(861)	0.0%
100-12-50190	WRS	-	-	-	-	-	-	-	0.0%
100-12-50260	Workers Compensation	-	-	-	-	-	1,269	1,269	100.0%
100-12-51300	Education/Training/Conferences	-	1,000	1,000	179	-	1,000	-	0.0%
100-12-51330	Mileage	53	1,000	250	-	-	250	-	0.0%
	Total Salaries & Fringes:	30,563	50,443	20,627	18,229	19,097	48,035	27,408	132.9%
100-12-62100	Contracted Services	9,300	10,800	5,400	6,200	6,200	12,400	7,000	129.6%
100-12-62300	Equipment Rental & Maintenance	5,874	7,000	7,000	5,926	7,000	14,000	7,000	100.0%
100-12-64010	Notifications/Publications	1,619	7,000	3,500	2,388	2,388	5,000	1,500	42.9%
100-12-64030	Office Supplies	845	1,000	1,000	3,303	3,310	4,000	3,000	300.0%
100-12-64040	Postage & Shipping	1,873	10,000	2,000	3,751	1,000	10,000	8,000	400.0%
100-12-64060	Copying & Printing	2,697	5,200	2,500	1,392	-	5,500	3,000	120.0%
100-12-64070	Work Supplies	1,153	500	1,000	331	800	1,200	200	20.0%
100-12-64110	Small Equipment	-	1,000	-	4,953	-	-	-	0.0%
	Total Operating Expenditures:	23,362	42,500	22,400	28,244	20,698	52,100	29,700	132.6%
	Total Expense:	53,925	92,943	43,027	46,473	39,795	100,135	57,108	132.7%

ADMINISTRATION

The Village Administrator is responsible for the supervision of the overall operation of the Village and carries out the directive of the Village Board. The Administrator is responsible for preparing the initial annual budget and presenting it to the Village Board for review and approval. In addition to the duties, the Administrator assures effective communication and coordination among residents, municipal staff, and other governmental agencies while fostering economic growth and development within the Village.

The Administration Department is staffed by the following:

Employee Count	Title	FTE	
1	Administrator	1.0	Appointed in June, 2021
1	Human Resources Manager / Assistant Village Attorney	0.5	The position is allocated between Administration and Municipal Court.
2	Totals	1.5	

The Human Resources Manager is responsible for implementing and overseeing the Village’s Human Resources policies and practices including employee selection, labor relations, compensation, workers’ compensation, fringe benefit programs, and employee health and safety programs. The HR Manager also administers general liability and property insurances including claims handling, risk management, and loss control programs.

Village of Caledonia Administration

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-13-50100	Salaries	182,322	199,860	207,870	140,754	199,860	179,094	(28,776)	-13.8%
100-13-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-13-50170	FICA	13,413	15,289	15,799	10,664	15,289	13,701	(2,098)	0.0%
100-13-50190	WRS	11,855	12,991	14,044	9,571	12,991	12,357	(1,687)	-12.0%
100-13-50220	Health Care	19,197	19,581	24,563	9,693	10,615	-	(24,563)	-100.0%
100-13-50240	Life Insurance	508	1,274	400	271	474	354	(46)	-11.6%
100-13-50250	Dental Insurance	529	1,639	555	94	94	-	(555)	-100.0%
100-13-50260	Workers Compensation	-	-	-	-	-	5,051	5,051	100.0%
100-13-51100	Personnel Medical Exams	3,520	-	2,400	1,378	2,400	2,400	-	0.0%
100-13-51300	Education/Training/Conferences	1,386	1,500	1,500	1,102	2,500	1,500	-	0.0%
100-13-51320	Memberships/Dues	8,370	8,300	8,800	9,458	9,500	920	(7,880)	-89.5%
100-13-51330	Mileage	-	100	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds	-	(50,697)	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	241,101	209,837	275,931	182,985	253,723	215,376	(60,555)	-21.9%
100-13-64010	Notifications/Publications	-	1,000	1,000	-	-	-	(1,000)	-100.0%
100-13-64030	Office Supplies	7,000	6,500	7,000	3,217	6,500	7,000	-	0.0%
100-13-64040	Postage & Shipping	19,863	25,000	21,000	12,362	24,200	-	(21,000)	-100.0%
100-13-64060	Copying & Printing	1,426	2,000	500	682	1,000	1,000	500	100.0%
100-13-64070	Work Supplies	883	1,500	1,000	(157)	500	1,000	-	0.0%
	Total Operating Expenditures:	29,172	36,000	30,500	16,105	32,200	9,000	(21,500)	-70.5%
	Total Expense:	270,273	245,837	306,431	199,089	285,923	224,376	(82,055)	-26.8%

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

FINANCE / TREASURY DEPARTMENT

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

The Finance Department is staffed by the following:

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

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

Village of Caledonia Finance

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-14-50100	Salaries	216,677	198,608	241,132	157,444	218,730	251,173	10,041	4.2%
100-14-50110	Part Time Salaries	-	45,986	-	-	-	-	-	0.0%
100-14-50130	Overtime	245	-	-	77	200	-	-	0.0%
100-14-50170	FICA	15,911	18,711	18,447	11,260	16,733	19,215	768	4.2%
100-14-50190	WRS	14,770	15,899	16,397	10,712	14,217	17,331	934	5.7%
100-14-50220	Health Care	36,421	18,982	56,239	45,062	60,000	63,023	6,784	12.1%
100-14-50240	Life Insurance	512	2,111	777	598	830	921	144	18.6%
100-14-50250	Dental Insurance	724	2,220	931	712	950	1,034	103	11.1%
100-14-50260	Workers Compensation	-	-	-	-	-	7,082	7,082	100.0%
100-14-51300	Education/Training/Conferences	129	1,500	1,000	409	1,000	1,000	-	0.0%
100-14-51320	Memberships/Dues	175	1,100	300	225	225	225	(75)	-25.0%
100-14-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Salary & Fringe allocation other funds*	-	(68,814)	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	286,023	245,317	335,223	226,499	312,885	361,004	25,781	7.7%
100-14-61310	Banking/Financial Charges	6,624	12,000	10,000	3,518	10,000	9,000	(1,000)	-10.0%
100-14-64030	Office Supplies	489	2,400	800	51	800	500	(300)	-37.5%
100-14-64060	Copying & Printing	1,265	-	7,300	-	3,000	3,000	(4,300)	-58.9%
100-14-64070	Work Supplies	497	3,700	300	361	500	500	200	66.7%
	Total Operating Expenditures:	8,877	18,100	18,400	3,930	14,300	13,000	(5,400)	-29.3%
	Total Expense:	294,900	263,417	353,623	230,428	327,185	374,004	20,381	5.8%

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

CALEDONIA POLICE DEPARTMENT

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

Our agency size compared to our call volume, population, and large geographic area has been a constraint on our ability to provide the quality services that our Village deserves and expects. This past April, your Village Board made the decision to let the voters decide, by way of a referendum, if there should be an increase in public safety staffing. Our citizens voted to approve funding to increase our police force by (8) additional officers in 2024.

The following makes up our sworn staffing for 2024:

Employee Count	Title	FTE	
1	Police Chief	1.0	
1	Deputy Police Chief	1.0	
3	Lieutenant	3.0	
5	Sergeant	5.0	
3	Detectives	3.0	
1	Task Force Officer	1.0	Assigned to a Federal Bureau of Investigation Task Force targeting gangs and violent crime in the greater Racine area
1	K9 Handler	1.0	With K9 Partner
29	Officers	29	
44	Totals	44	Sworn Personnel

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

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

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-30-50100	Salaries	2,874,774	2,876,834	2,983,066	2,105,519	2,865,000	3,730,946	747,880	25.1%
100-30-50130	Overtime	138,261	95,000	110,000	57,010	115,000	115,000	5,000	4.5%
100-30-50140	Longevity	5,900	5,400	7,000	7,150	7,150	6,500	(500)	-7.1%
100-30-50170	FICA	225,180	227,990	239,383	155,727	227,970	296,816	57,433	24.0%
100-30-50190	WRS	373,775	357,465	413,053	293,426	387,400	554,832	141,779	34.3%
100-30-50220	Health Care	581,775	583,745	756,715	600,147	851,006	992,949	236,234	31.2%
100-30-50230	Retiree Health Care	73,147	73,105	77,085	55,675	77,085	73,619	(3,466)	-4.5%
100-30-50240	Life Insurance	5,895	6,285	3,230	2,359	3,230	3,816	586	18.1%
100-30-50250	Dental Insurance	12,627	12,748	13,428	10,792	13,884	17,962	4,534	33.8%
100-30-50260	Workers Compensation	-	-	-	-	-	108,461	108,461	100.0%
100-30-50280	Clothing Allowance	18,114	20,075	25,000	30,439	34,000	24,200	(800)	-3.2%
100-30-50290	Other Personnel Benefits	-	-	-	-	-	15,800	15,800	100.0%
100-30-50340	Education Benefit	-	3,025	4,125	-	2,750	3,300	(825)	-20.0%
100-30-51100	Testing/Physicals	2,866	4,000	2,000	5,826	6,500	8,000	6,000	300.0%
100-30-51300	Education/Training/Conferences	20,694	20,000	20,000	17,652	24,000	25,000	5,000	25.0%
100-30-51320	Memberships/Dues	960	1,500	1,000	645	1,000	1,000	-	0.0%
Total Salaries & Fringes:		4,333,968	4,287,172	4,655,085	3,342,366	4,615,975	5,978,200	1,323,115	28.4%
100-30-61000	Professional Services	125	-	-	-	-	-	-	0.0%
100-30-62100	Contracted Services	23,831	22,000	25,000	17,888	25,000	25,000	-	0.0%
100-30-62300	Equipment Rental & Maintenance	1,677	-	-	48	50	-	-	0.0%
100-30-63200	Fuel, Oil, Fluids	96,949	70,000	70,000	58,993	86,670	100,000	30,000	42.9%
100-30-63300	Vehicle Repairs & Maintenance	38,143	40,000	40,000	26,846	40,000	45,000	5,000	12.5%
100-30-64000	Community Engagement	2,152	2,000	2,000	1,930	2,800	3,000	1,000	50.0%
100-30-64030	Office Supplies	6,766	7,000	8,000	5,221	8,500	8,500	500	6.3%
100-30-64040	Postage & Shipping	1,034	-	1,600	1,611	3,000	3,000	1,400	87.5%
100-30-64060	Copying & Printing	-	500	-	-	-	-	-	0.0%
100-30-64070	Work Supplies	19,283	20,000	21,500	9,524	21,500	35,000	13,500	62.8%

Village of Caledonia Police

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-30-64110	Small Equipment	(0)	-	-	388	500	-	-	0.0%
100-30-64140	Utilities	16,137	17,000	17,000	10,351	17,000	25,000	8,000	47.1%
100-30-64150	Communication Services	21,151	19,000	20,000	12,612	20,000	20,000	-	0.0%
100-30-64240	Building Repairs & Maintenance	5,299	3,000	5,000	8,694	15,000	2,000	(3,000)	-60.0%
100-30-64250	Equipment Repairs & Maintenance	3,515	1,000	1,000	-	800	1,000	-	0.0%
100-30-64300	IT Maintenance & Subscriptions	19,041	19,000	18,950	20,442	24,000	-	(18,950)	-100.0%
100-30-64340	Digital Evidence Management	-	-	-	-	-	24,000	24,000	100.0%
Total Operating Expenditures:		255,103	220,500	230,050	174,547	264,820	291,500	61,450	26.7%
Total Expense:		4,589,071	4,507,672	4,885,135	3,516,913	4,880,795	6,269,700	1,384,565	28.3%

POLICE SUPPORT SERVICES

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

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

The Police Support Services is staffed by the following:

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

The service counter is open Monday through Friday from 7:30 am to 4:30 pm, excluding holidays.

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

Village of Caledonia Police Support

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	Variance %
100-31-50100	Salaries	78,465	90,232	94,702	58,914	84,000	99,029	4,327	4.6%
100-31-50130	Overtime	8,094	3,000	3,000	3,172	5,000	4,000	1,000	33.3%
100-31-50170	FICA	5,962	7,132	7,474	4,138	6,426	7,882	408	5.5%
100-31-50190	WRS	6,060	6,060	6,644	4,200	5,785	7,109	465	7.0%
100-31-50220	Health Care	42,146	50,899	62,805	29,298	43,000	63,023	218	0.3%
100-31-50230	Retiree Health Care	5,053	5,390	-	-	-	-	-	0.0%
100-31-50240	Life Insurance	348	1,046	294	49	85	89	(205)	-69.7%
100-31-50250	Dental Insurance	882	1,059	1,111	614	900	1,236	125	11.3%
100-31-50260	Workers Compensation	-	-	-	-	-	2,906	2,906	100.0%
100-31-51300	Education/Training/Conferences	<u>2,180</u>	<u>2,000</u>	<u>2,000</u>	<u>1,538</u>	<u>2,000</u>	<u>3,000</u>	<u>1,000</u>	<u>50.0%</u>
	Total Salaries & Fringes:	149,190	166,818	178,030	101,922	147,196	188,274	10,244	5.8%
100-31-62200	Community Dispatch Services	<u>414,931</u>	<u>430,273</u>	<u>162,608</u>	<u>121,956</u>	<u>162,608</u>	<u>138,398</u>	<u>(24,210)</u>	<u>-14.9%</u>
	Total Operating Expenditures:	414,931	430,273	162,608	121,956	162,608	138,398	(24,210)	-14.9%
	Total Expense:	564,121	597,091	340,638	223,878	309,804	326,672	(13,966)	-4.1%

Note: Beginning in 2023, the Community Dispatch Services contract is being allocated between Police and Fire Departments.

MUNICIPAL COURT

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

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

The Municipal Court is staffed by the following:

Employee Count	Title	FTE	
1	Court Clerk	1.0	
1	Municipal Judge	0.2	
1	Assistant Village Attorney	0.5	Position is shared with Administration
2	Totals	1.7	

Village of Caledonia Municipal Court

Acct #		Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-32-50100	Salaries	72,098	52,785	76,330	55,484	76,330	130,193	53,863	71%
100-32-50110	Part Time Salaries	-	20,400	-	-	-	-	-	0%
100-32-50170	FICA	5,120	5,599	5,839	3,979	5,839	9,960	4,121	71%
100-32-50190	WRS	4,757	4,757	5,190	2,772	5,190	8,983	3,793	73%
100-32-50220	Health Care	17,881	25,449	24,846	19,385	24,846	27,921	3,075	12%
100-32-50240	Life Insurance	86	235	51	-	-	85	34	67%
100-32-50250	Dental Insurance	397	1,640	555	425	570	618	63	11%
100-32-50260	Workers Compensation	-	-	-	-	-	3,672	3,672	100%
100-32-51300	Education/Training/Conferences	1,895	2,300	2,500	740	2,200	2,500	-	0%
100-32-51320	Memberships/Dues	45	450	150	100	150	150	-	0%
	Total Salaries & Fringes:	<u>102,278</u>	<u>113,615</u>	<u>115,461</u>	<u>82,884</u>	<u>115,125</u>	<u>184,082</u>	<u>68,621</u>	<u>59%</u>
100-32-64030	Office Supplies	488	1,250	250	175	250	250	-	0%
100-32-64040	Postage & Shipping	1,195	-	2,400	975	2,000	2,000	(400)	-17%
100-32-64060	Copying & Printing	-	1,000	1,000	48	500	500	(500)	-50%
100-32-64070	Work Supplies	8,658	8,920	8,750	7,593	8,750	7,850	(900)	-10%
	Total Operating Expense:	<u>10,341</u>	<u>11,170</u>	<u>12,400</u>	<u>8,790</u>	<u>11,500</u>	<u>10,600</u>	<u>(1,800)</u>	<u>-15%</u>
	Total Expense:	<u>112,620</u>	<u>124,785</u>	<u>127,861</u>	<u>91,674</u>	<u>126,625</u>	<u>194,682</u>	<u>66,821</u>	<u>52%</u>

FIRE DEPARTMENT

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

The Fire Department is staffed by the following:

Employee Count	Title	FTE	
1	Fire Chief	1.0	
1	Administrative Assistant	1.0	
3	Battalion Chief	3.0	
9	Lieutenants	9.0	
36	Firefighters/EMT Basic or Paramedics	36.0	
50	Totals	50.0	

In April 2023, Caledonia voters approved a referendum to increase fire department staffing, restoring three previously lost positions with the expiration of SAFER grant funding and creating three additional new positions. In 2024, the maximum daily shift staffing will be 16 personnel assigned to one of three fire stations. 2023 was the department’s busiest year ever, responding to a projected 3,450 calls for emergency services, marking a 10 % increase over 2022 and a 36% increase over the previous five years. Most of the increase in call volume can be attributed to the demand for emergency medical services. In 2024, the fire department will move administration and begin operations out of the new Fire Station 12, part of the Public Safety Building project. We will decommission the current facility on Douglas Avenue.

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

Village of Caledonia Fire

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-35-50100	Salaries	3,542,154	3,720,092	3,701,985	2,516,516	3,376,932	4,355,934	653,949	17.7%
100-35-50130	Overtime	244,619	80,500	80,500	119,903	130,000	100,000	19,500	24.2%
100-35-50140	Longevity	15,350	16,100	15,600	15,400	15,400	15,600	-	0.0%
100-35-50170	FICA	276,640	293,300	292,076	186,410	252,661	343,373	51,297	17.6%
100-35-50190	WRS	461,366	456,728	501,136	347,811	472,561	638,431	137,295	27.4%
100-35-50220	Health Care	726,375	787,504	894,735	662,705	971,177	1,012,275	117,540	13.1%
100-35-50230	Retiree Health Care	83,256	73,105	100,215	65,200	96,997	83,242	(16,973)	-16.9%
100-35-50240	Life Insurance	8,518	8,563	5,484	4,189	5,484	6,771	1,287	23.5%
100-35-50250	Dental Insurance	15,073	17,005	15,808	11,640	15,808	18,801	2,993	18.9%
100-35-50260	Workers Compensation	-	-	-	-	-	125,661	125,661	100.0%
100-35-50280	Clothing Allowance	1,733	1,200	2,000	1,983	2,000	2,000	-	0.0%
100-35-50340	Education Benefit	-	17,300	16,400	-	16,400	15,000	(1,400)	-8.5%
100-35-51100	Testing/Physicals	178	2,000	2,000	2,478	2,000	8,000	6,000	300.0%
100-35-51300	Education/Training/Conferences	17,411	20,000	21,000	18,220	21,000	21,000	-	0.0%
100-35-51320	Memberships/Dues	1,146	6,650	6,650	2,664	6,650	2,500	(4,150)	-62.4%
Total Salaries & Fringes:		5,393,820	5,500,047	5,655,589	3,955,118	5,385,070	6,748,588	1,092,999	19.3%
100-35-61000	Professional Services	88,703	58,000	60,125	39,349	84,760	102,131	42,006	69.9%
100-35-62100	Contracted Services	17,803	13,000	13,000	10,610	18,000	24,000	11,000	84.6%
100-35-62200	Community Dispatch Services	-	-	198,550	148,913	198,550	168,987	(29,563)	-14.9%
100-35-63200	Fuel, Oil, Fluids	48,088	23,500	36,000	34,233	46,000	44,000	8,000	22.2%
100-35-63300	Vehicle Repairs & Maintenance	45,634	36,000	40,000	27,260	42,000	42,000	2,000	5.0%
100-35-64030	Office Supplies	3,654	1,500	1,500	1,292	1,500	1,500	-	0.0%
100-35-64040	Postage & Shipping	198	750	300	39	300	300	-	0.0%
100-35-64060	Copying & Printing	260	1,500	500	279	500	500	-	0.0%
100-35-64070	Work Supplies	14,496	10,000	13,000	6,997	13,000	32,000	19,000	146.2%
100-35-64100	Janitorial Supplies	6,185	4,500	5,000	6,442	8,000	8,000	3,000	60.0%

Village of Caledonia Fire

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-35-64110	Small Equipment	11,880	12,000	12,000	6,358	12,000	12,000	-	0.0%
100-35-64140	Utilities	46,742	51,000	51,000	34,104	51,000	51,000	-	0.0%
100-35-64150	Telephone	14,173	12,000	12,000	8,338	12,000	12,000	-	0.0%
100-35-64240	Building Repairs & Maintenance	18,131	19,000	19,000	15,415	22,000	19,000	-	0.0%
100-35-64250	Equipment Repairs & Maintenance	24,864	27,000	27,000	14,361	27,000	39,000	12,000	44.4%
100-35-64280	Medical Supplies	49,192	39,800	44,000	34,134	44,000	44,000	-	0.0%
Total Operating Expenditures:		390,002	309,550	532,975	388,124	580,610	600,418	67,443	12.7%
Total Expense:		5,783,822	5,809,597	6,188,564	4,343,243	5,965,680	7,349,006	1,160,442	18.8%

Note: Beginning in 2023, the Community Dispatch Services contract is being allocated between Police and Fire Departments.

BUILDING DEPARTMENT

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

The Building Department is staffed by the following:

Employee Count	Title	FTE	
1	Senior Building Inspector	1.0	Serves residential building, electrical, and plumbing
1	Building Inspector	1.0	Serves residential building.
1	Electrical Inspector	0.05	Serves Commercial properties
1	Plumbing Inspector	0.05	Serves Commercial properties
1	Administrative Assistant	0.75	
5	Totals	2.85	

Some Building Department functions require extensive office plan review before the release of a Building Permit. Commercial Plan Review has been transferred back to the State DSPS after concluding our contract with SAFEbuilt. On-site inspections are performed daily for building, electrical and plumbing projects that are permitted by the Building Department. Inspections may require meeting with owners, expeditors, contractors, and developers to discuss options and solutions to problems and code violations that arise during the construction process. These steps are taken through this process to ensure solid construction and to meet code compliance.

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

Several Wisconsin State mandated programs are administered through the Building Department. Wisconsin DNR Well Registration, which ensures continued drinking water quality and Site Erosion Control Enforcement for continued storm water runoff quality are enforced on a local level by the Building Department. 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 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	Variance %
100-40-50100	Salaries	180,066	160,591	191,084	114,532	156,000	196,119	5,035	2.6%
100-40-50110	Part Time Salaries	-	15,912	-	-	-	-	-	0.0%
100-40-50130	Overtime	1,918	4,000	3,000	13,225	18,000	3,000	-	0.0%
100-40-50170	FICA	12,887	13,808	14,847	8,757	11,934	15,233	386	2.6%
100-40-50190	WRS	10,944	10,698	12,137	7,863	10,140	12,663	526	4.3%
100-40-50220	Health Care	41,114	50,900	31,403	44,446	58,915	70,203	38,800	123.6%
100-40-50240	Life Insurance	680	1,750	575	343	574	439	(136)	-23.6%
100-40-50250	Dental Insurance	944	2,698	555	779	555	1,236	681	122.7%
100-40-50260	Workers Compensation	-	-	-	-	-	5,176	5,176	100.0%
100-40-50280	Clothing Allowance	900	1,300	1,300	289	1,000	900	(400)	-30.8%
100-40-51300	Education & Training	2,183	2,950	3,000	1,041	1,500	3,000	-	0.0%
100-40-51320	Memberships/Dues	793	-	1,000	663	1,000	1,000	-	0.0%
100-40-51330	Mileage	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	252,431	264,607	258,901	191,937	259,618	308,969	50,068	19.3%
100-40-62100	Contracted Services	-	1,500	500	-	-	-	(500)	-100.0%
100-40-64030	Office Supplies	976	1,450	1,000	830	1,000	1,000	-	0.0%
100-40-64070	Work Supplies	2,561	3,200	3,200	2,335	3,200	100	(3,100)	-96.9%
100-40-64250	Equipment Repairs & Maintenan	415	-	-	560	-	-	-	0.0%
	Total Operating Expenditures:	3,953	6,150	4,700	3,725	4,200	1,100	(3,600)	-76.6%
	Total Expense:	256,384	270,757	263,601	195,661	263,818	310,069	46,468	17.6%

HIGHWAY DEPARTMENT

The duties of the Highway Department are to maintain approximately 157 miles of road Right of Ways. The scheduling of road pavement resurfacing, and patching is done through the Highway Department as well as the maintenance of all gravel shoulders, guard rails, crack sealing, paint striping, and road signs. Winter duties include snowplowing, salting, and tree cutting throughout the Village to keep the roads in the Village of Caledonia clear and safe for its residents. An average winter utilizes over 3,000 tons of road salt.

The Highway Department is staffed by the following:

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

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

The 2023-24 Capital Outlay for the Highway Division of Public Works plans to acquire a skid steer and trailer in coordination with the Utility District, add a new 1 TON Work Truck to the fleet, replace a Mack Plow Truck, and provide funding for the 2024 paving program.

Village of Caledonia Highway

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-41-50100	Salaries	1,050,698	1,049,549	1,081,157	795,881	1,105,157	1,104,458	23,301	2.2%
100-41-50110	Part Time Salaries	350	5,100	6,137	-	1,000	4,160	(1,977)	-32.2%
100-41-50130	Overtime	30,688	40,000	30,000	11,238	22,000	35,000	5,000	16.7%
100-41-50170	FICA	78,585	83,741	85,473	54,494	86,307	87,487	2,014	2.4%
100-41-50190	WRS	71,145	71,152	75,976	51,111	76,649	78,910	2,934	3.9%
100-41-50220	Health Care	298,786	309,451	380,606	297,779	379,850	414,811	34,205	9.0%
100-41-50230	Retiree Health Care	1,378	5,390	-	-	2,676	7,032	7,032	100.0%
100-41-50240	Life Insurance	5,155	4,953	4,113	2,702	3,570	3,562	(551)	-13.4%
100-41-50250	Dental Insurance	6,086	6,188	6,494	5,107	6,200	7,221	727	11.2%
100-41-50260	Workers Compensation	-	-	-	-	-	32,254	32,254	100.0%
100-41-50280	Clothing Allowance	7,794	10,000	10,000	3,346	7,000	7,200	(2,800)	-28.0%
100-41-51100	Testing/Physicals	1,539	1,100	1,000	673	1,000	1,500	500	50.0%
100-41-51300	Education/Training/Conferences	-	-	-	-	-	1,000	1,000	100.0%
Total Salaries & Fringes:		1,552,205	1,586,624	1,680,956	1,222,330	1,691,409	1,784,595	103,639	6.2%
100-41-61000	Professional Services	66	-	-	-	-	-	-	0.0%
100-41-62100	Contracted Services	8,412	10,500	10,500	5,313	10,500	8,400	(2,100)	-20.0%
100-41-63200	Fuel, Oil, Fluids	102,020	85,000	95,000	59,937	85,000	95,000	-	0.0%
100-41-63300	Vehicle Repairs & Maintenance	53,585	85,000	100,000	36,090	85,000	85,000	(15,000)	-15.0%
100-41-64030	Office Supplies	1,309	-	-	111	-	-	-	0.0%
100-41-64070	Work Supplies	6,207	9,500	9,500	9,787	12,500	12,500	3,000	31.6%
100-41-64080	Snow & Ice Materials	201,157	250,000	250,000	212,826	250,000	250,000	-	0.0%
100-41-64090	Road Maintenance Materials	111,488	125,000	137,500	79,751	137,500	137,500	-	0.0%
100-41-64100	Janitorial Supplies	-	1,000	-	-	-	-	-	0.0%
100-41-64110	Small Equipment	3,918	3,500	4,000	1,832	4,000	4,000	-	0.0%
100-41-64140	Utilities	6,303	15,000	15,000	3,771	15,000	8,000	(7,000)	-46.7%
100-41-64240	Building Repairs & Maintenance	14,611	5,000	10,000	7,941	10,000	10,000	-	0.0%
100-41-64250	Equipment Repairs & Maintenance	21,311	17,500	21,500	7,667	21,500	21,500	-	0.0%
Total Operating Expenditures:		530,388	607,000	653,000	425,026	631,000	631,900	(21,100)	-3.2%
Total Expense:		2,082,593	2,193,624	2,333,956	1,647,356	2,322,409	2,416,495	82,539	3.5%

ENGINEERING DEPARTMENT

The Engineering Department is responsible for reviewing the design and construction of Public Works improvements. This includes roads in new development areas, assisting with maintenance and rehabilitation of the Village Road network, and the maintenance or replacement of existing culverts and bridges. The Engineering Department provides services to complete the Local Road Improvement Program (biannual) and the State Road Certification (annual) to meet funding requirements of the WisDOT. The pavement rating of the road network includes an inventory and condition surveys to determine the most timely and cost-effective procedures to be used to maintain the local road network.

The Engineering Department is staffed by the following:

Employee Count	Title	FTE	
1	Village Engineer	1.0	
2	Engineering Technician	2.0	
1	Administrative Assistant	0.25	Shared with Building Department
	Totals	3.25	

The Engineering Department processes a variety of permits. Through September of 2023 the following number of permits have been reviewed and issued by the Engineering Department. Driveway Paving Permits – 62, Building Permits – 482, Culvert Replacements – 27, Fence Permits – 75, Land Disturbance Permits – 60, Right of Way Access Permits – 48, Road Opening Permits – 5, and Utility Permits – 51.

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

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

The Engineering Department performs reviews of new development within the Village of Caledonia. These reviews are for Site Grading, Drainage, Road Construction, and more. New development includes subdivisions such as The Glen at Water’s Edge, Prairie Pathways expansion, commercial developments like Caledonia Corporate Park and more. No Capital Outlay is expected in 2024.

Village of Caledonia Engineering

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-42-50100	Salaries	112,220	124,140	122,279	88,079	105,959	259,999	137,720	112.6%
100-42-50110	Part Time Salaries	9,248	9,000	10,200	-	-	-	(10,200)	-100.0%
100-42-50130	Overtime	332	4,000	2,000	35	-	2,000	-	0.0%
100-42-50170	FICA	8,173	10,491	10,095	6,308	8,106	20,043	9,948	98.5%
100-42-50190	WRS	8,914	8,915	8,279	5,961	7,205	18,078	9,799	118.4%
100-42-50220	Health Care	17,189	25,449	24,846	21,881	27,566	55,843	30,997	124.8%
100-42-50240	Life Insurance	171	148	(16)	56	75	662	678	100.0%
100-42-50250	Dental Insurance	470	905	188	496	640	826	638	339.4%
100-42-50260	Workers Compensation	-	-	-	-	-	7,388	7,388	100.0%
100-42-50280	Clothing Allowance	-	-	-	-	1,350	1,350	1,350	100.0%
100-42-51300	Education/Training/Conferences	2,311	1,250	1,500	-	1,000	2,500	1,000	66.7%
100-42-51320	Memberships/Dues	5	-	-	354	500	500	500	100.0%
Total Salaries & Fringes:		159,033	184,298	179,371	123,170	152,401	369,190	189,819	105.8%
100-42-61100	Legal Fees	282	-	-	282	300	300	300	100.0%
100-42-62100	Contracted Services	1,720	4,500	4,500	-	500	4,500	-	0.0%
100-42-64030	Office Supplies	488	1,300	1,200	1,414	1,500	1,500	300	25.0%
100-42-64070	Work Supplies	1,030	2,250	2,250	959	2,250	2,250	-	0.0%
100-42-64250	Equipment Repair	21	1,600	800	3,583	4,000	800	-	0.0%
Total Operating Expenditures:		3,260	9,650	8,750	5,956	8,250	9,050	300	3.4%
Total Expense:		162,293	193,948	188,121	129,126	160,651	378,240	190,119	101.1%

MAINTENANCE & FACILITIES

Prior to 2023, most maintenance and facilities costs have been contracted through various external service providers. A custodial position is being requested as part of the 2024 budget process. This position will be primarily responsible for providing cleaning and other basic “handyman” type services for the Village Hall, Highway building, and the Police department, in addition to other duties as assigned by Management. This position will also coordinate the various outside service providers which will continue to provide maintenance services to the Village. The Fire Department will continue to maintain their facilities.

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

Employee Count	Title	FTE	
1	Custodian	1.0	
1	Totals	1.0	

Village of Caledonia Maintenance & Facilities

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-43-50100	Salaries	-	-	-	-	-	37,440	37,440	100.0%
100-43-50130	Overtime	-	-	-	-	-	-	-	0.0%
100-43-50170	FICA	-	-	-	-	-	2,864	2,864	100.0%
100-43-50190	WRS	-	-	-	-	-	2,583	2,583	100.0%
100-43-50220	Health Care	-	-	-	-	-	27,921	27,921	100.0%
100-43-50240	Life Insurance	-	-	-	-	-	120	120	100.0%
100-43-50250	Dental Insurance	-	-	-	-	-	618	618	100.0%
100-43-50260	Workers Compensation	-	-	-	-	-	1,055	1,055	100.0%
100-43-51330	Mileage	-	-	-	-	-	500	500	100.0%
100-43-51100	Personnel Medical Exams	-	-	-	-	-	-	-	0.0%
	Total Salaries & Fringes:	-	-	-	-	-	73,102	73,102	100.0%
100-43-62100	Contracted Services	35,586	39,000	39,000	24,785	31,645	20,100	(18,900)	-48.5%
100-43-63200	Fuel, Oil, Fluids	6,245	3,000	3,000	3,161	4,200	5,000	2,000	66.7%
100-43-63300	Vehicle Repairs & Maintenance	2,771	2,500	2,500	629	2,500	3,000	500	20.0%
100-43-64070	Work Supplies	2,885	2,000	2,000	818	2,000	3,000	1,000	50.0%
100-43-64100	Janitorial Supplies	5,179	2,500	2,500	3,922	5,000	5,000	2,500	100.0%
100-43-64140	Utilities	61,859	53,000	55,000	42,991	65,000	65,000	10,000	18.2%
100-43-64150	Communication Services	42,469	45,000	45,000	34,444	45,000	45,000	-	0.0%
100-43-64240	Building Repairs & Maintenance	4,598	20,000	20,000	3,282	12,000	11,400	(8,600)	-43.0%
100-43-64250	Equipment Repairs & Maintenance	1,024	-	1,500	1,655	1,500	1,500	-	0.0%
100-43-64260	Grounds Repairs & Maintenance	-	4,500	4,500	677	2,500	4,500	-	0.0%
	Total Operating Expenditures:	162,615	171,500	175,000	116,362	171,345	163,500	(11,500)	-6.6%
	Total Expense:	162,615	171,500	175,000	116,362	171,345	236,602	61,602	35.2%

COMMUNITY DEVELOPMENT DEPARTMENT

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

The Community Development Department is staffed by the following:

Employee Count	Title	FTE	
1	Development Director	1.0	
1	Zoning Administrator/Planner	1.0	Previously budgeted as Planning & Zoning Technician
2	Totals	2.0	

The Department is responsible for Zoning Code Enforcement, working directly with landowners and businesses to remediate nonconformance issues. The Department processes all land use and development requests and manage all aspects of public review procedures. The Development Director liaises with the Plan Commission, Board of Appeals, and Standing Joint Review Board, on all aspects of Village development projects and Tax Incremental Financing District creation/amendments.

Significant Project Reviews Completed 2023:

- Completed the site plan review process for construction of the 70,000 square-foot Racine County Youth Development and Care Facility located at 2300 3 Mile Road.
- Completed the entitlement and site plan review processes for the 93-unit Water’s Edge Condominium in TID 5.
- Completed the entitlement process for the redevelopment of the Kmart Building on Douglas Avenue for a classic car business.
- Completed the site plan review process for construction of a 42,300 square-foot addition to the Cold Storage Warehouse building at 12725 4 Mile Road in TID 4.

Village of Caledonia Community Development

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-60-50100	Salaries	112,178	110,959	160,181	103,216	141,651	168,862	8,681	5.4%
100-60-50170	FICA	8,382	8,488	12,254	7,533	10,836	12,918	664	5.4%
100-60-50190	WRS	7,293	7,212	10,892	7,019	9,632	11,651	759	7.0%
100-60-50220	Health Care	12,499	9,818	24,833	18,152	48,163	49,056	24,223	97.5%
100-60-50240	Life Insurance	244	1,211	494	321	435	523	29	5.8%
100-60-50250	Dental Insurance	324	931	376	255	345	416	40	10.6%
100-60-50260	Workers Compensation	-	-	-	-	-	4,762	4,762	100.0%
100-60-51300	Education/Training/Conferences	276	1,000	1,000	500	850	1,000	-	0.0%
100-60-51320	Memberships/Dues	599	1,800	600	599	599	600	-	0.0%
	Total Salaries & Fringes:	141,795	141,419	210,630	137,595	212,512	249,788	39,158	18.6%
100-60-61000	Professional Services	24,547	47,000	45,000	6,520	22,500	30,000	(15,000)	-33.3%
100-60-61100	Legal Fees	-	-	-	3,283	7,500	15,000	15,000	100.0%
100-60-64010	Notifications/Publications	1,458	100	1,000	110	250	1,000	-	0.0%
100-60-64030	Office Supplies	349	500	-	-	-	-	-	0.0%
100-60-64040	Postage & Shipping	9	100	-	-	-	-	-	0.0%
100-60-64060	Copying & Printing	53	-	-	-	-	-	-	0.0%
100-60-64070	Work Supplies	595	2,000	750	390	600	500	(250)	-33.3%
	Total Operating Expenditures:	27,010	49,700	46,750	10,304	30,850	46,500	(250)	-0.5%
	Total Expense:	168,806	191,119	257,380	147,899	243,362	296,288	38,908	15.1%

CALEDONIA PARKS DEPARTMENT

The Caledonia Parks Department is responsible for the maintenance and upkeep of park facilities for the residents of the Village. The Parks Recreational programs and services provide improved quality of life, diverse programs, and safe environments for all. This is accomplished through the hard work and dedication of the parks’ employees and volunteers. The Parks Department has recently completed the Crawford Park Master Plan to establish the long-term goals of the park with future amenities like a sledding hill, 4-seasons facility, pickle ball courts, and more. Improvements to Maple Park and Gorney Park have been made in 2023 and continued improvements are expected in 2024.

The Parks Department consists of:

Employee Count	Title	FTE	
1	Parks Administrator	1.0	
2	Part-time Parks Seasonal Staff	0.8	
3	Part-time Sports Staff	0.08	Sports umpires are paid on a per game basis
6	Totals	1.88	

The Parks Department was transferred from a Special Revenue Fund (which received a small portion of the tax levy) to the General Fund in Fiscal Year 2023. The 2024 budget has revenues from parks and recreational rentals while expenses are typically for personnel and equipment. The 2024 Capital Outlay for the Parks Department consists of bidding out the next phase in the development of Crawford Park which will include the grading and storm water management of the site in addition to providing the planting of trees throughout all of our Village Park Facilities.

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
100-70-50100	Salaries	47,648	44,345	45,569	39,215	45,569	47,630	2,061	5%
100-70-50110	Part Time Salaries	5,826	26,684	26,853	8,022	26,853	26,980	127	0%
100-70-50170	FICA	1,664	5,434	5,540	3,385	5,540	5,708	168	3%
100-70-50190	WRS	1,289	4,404	3,099	2,195	3,099	3,287	188	6%
100-70-50220	Health Care	8,949	19,581	24,846	19,938	24,846	27,921	3,075	12%
100-70-50240	Life Insurance	76	274	241	190	241	276	35	15%
100-70-50250	Dental Insurance	265	529	555	47	47	-	(555)	-100%
100-70-50260	Workers Compensation	265	529	-	-	-	2,104	2,104	100%
100-70-51300	Education/Training/Conferences	-	-	-	225	225	300	300	100%
	Total Salaries & Fringes:	65,981	101,780	106,703	73,218	106,420	114,206	7,503	7%
100-70-61000	Professional Services	-	1,500	1,500	-	1,500	-	(1,500)	-100%
100-70-62100	Contracted Services	4,334	30,000	10,000	8,220	10,000	10,000	-	0%
100-70-62700	Grounds Service	18,985	15,000	15,000	19,411	24,000	20,000	5,000	33%
100-70-63200	Fuel, Oil, Fluids	3,874	1,200	3,165	1,685	3,165	3,500	335	11%
100-70-63300	Vehicle Repairs & Maintenance	1,364	1,000	800	104	500	800	-	0%
100-70-64030	Office Supplies	683	100	-	-	-	-	-	0%
100-70-64070	Work Supplies	12,197	10,287	8,000	8,015	12,500	12,500	4,500	56%
100-70-64100	Janitorial Supplies	1,305	1,300	1,300	919	1,300	1,300	-	0%
100-70-64110	Small Equipment	979	4,000	1,000	-	1,000	1,000	-	0%
100-70-64140	Utilities	14,390	9,000	18,000	11,595	15,000	15,000	(3,000)	-17%
100-70-64200	Sales & Use Tax	745	1,000	800	759	800	800	-	0%
100-70-64240	Building Repairs & Maintenance	4,453	2,500	4,000	3,598	4,000	4,000	-	0%
100-70-64250	Equipment Repairs & Maintenance	286	1,000	1,000	-	1,000	1,000	-	0%
100-70-64400	Equipment Rental	18	-	-	-	-	-	-	0%
100-70-65010	Tree Planting	-	-	-	-	-	5,000	5,000	100%
100-70-65011	Park Amenities	-	-	-	-	-	5,000	5,000	100%
	Total Operating Expenditures:	63,614	77,887	64,565	54,306	74,765	79,900	15,335	24%
	Total Expense:	129,595	179,667	171,268	127,524	181,185	194,106	22,838	13%

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NOTE: Parks has been transferred into the General Fund in FY23

Village of Caledonia Professional

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
100-90-50260	Workers Compensation	332,650	262,366	276,550	202,274	202,274	-	(276,550)	-100.0%
100-90-50300	Tuition Reimbursement	10,173	12,000	12,000	13,790	12,000	12,000	-	0.0%
100-90-51320	Membership/Dues	-	8,000	-	-	-	8,945	8,945	100.0%
Total Salaries & Fringes:		342,823	282,366	288,550	216,064	214,274	20,945	(267,605)	-92.7%
100-90-60000	Insurance Deductible/Stop Loss	3,027	75,000	10,110	130,519	140,493	75,000	64,890	641.8%
100-90-60100	General Liability Insurance	166,881	142,704	175,225	168,101	175,225	183,110	7,885	4.5%
100-90-61000	Professional Services	54,439	5,000	5,000	2,030	5,000	5,000	-	0.0%
100-90-61100	Legal Fees	115,282	221,800	220,000	45,131	95,000	120,000	(100,000)	-45.5%
100-90-61110	Attorney - Municipal Court	31,407	34,602	45,000	30,670	35,000	2,000	(43,000)	-95.6%
100-90-61300	Audit Services	15,538	18,000	15,000	30,735	30,735	25,000	10,000	66.7%
100-90-61500	Board Of Review	-	1,500	1,500	-	1,500	-	(1,500)	-100.0%
100-90-62100	Contracted Services	48,754	57,137	50,000	84,754	90,000	46,080	(3,920)	-7.8%
100-90-62150	Assessment Services	122,306	117,200	117,000	55,687	115,500	113,950	(3,050)	-2.6%
100-90-62300	Office Equipment Rental & Main	72,030	22,500	26,765	18,424	26,765	26,902	137	0.5%
100-90-62450	Revenue Sharing	424,009	424,009	325,361	325,361	325,361	422,854	97,493	30.0%
100-90-62500	Animal Control Contract	8,340	8,340	15,600	11,700	15,600	15,240	(360)	-2.3%
100-90-62600	Transit System	32,900	36,000	45,000	45,000	45,000	55,000	10,000	22.2%
100-90-62900	Private Property Maintenance	18,242	9,000	6,000	4,000	10,000	10,000	4,000	66.7%
100-90-64040	Postage & Shipping	-	-	-	-	-	21,000	21,000	100.0%
100-90-64160	Special Programs/Events	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
100-90-64200	Sales Tax	199	1,600	300	-	-	-	(300)	-100.0%
100-90-64290	Street Lighting	142,598	148,500	160,000	104,403	150,000	150,000	(10,000)	-6.3%
100-90-64300	IT Maintenance & Subscriptions	55,457	55,000	50,000	94,835	150,000	150,000	100,000	200.0%
100-90-64310	IT Contracted Services	65,111	84,000	80,000	168,979	180,000	160,000	80,000	100.0%
100-90-64320	IT Infrastructure	36,309	20,000	20,000	13,999	25,000	10,000	(10,000)	-50.0%
100-90-65100	Contingency	-	20,000	50,000	-	50,000	51,651	1,651	3.3%
100-90-66300	Transfer To Other Funds	-	-	-	-	-	-	-	0.0%
Total Operating Expenditures:		1,415,331	1,504,392	1,420,361	1,336,828	1,668,679	1,645,287	224,926	15.8%
Total Expense:		1,758,154	1,786,758	1,708,911	1,552,892	1,882,953	1,666,232	(42,679)	-2.5%

DEBT SERVICE

The Debt Service Fund encompasses the revenues and expenditures required for the 2024 principal and interest payments of General Obligation Bonds issued by the Village of Caledonia. The property taxes levied for debt service are not subject to the Village's levy limit.

The large increase in the principal payments for 2024 are directly related to the 2022 borrowing for the new Village of Caledonia Public Safety Building. Construction is currently underway on the project, with the anticipated grand opening ceremony in January 2024.

The 2024 budget includes a \$1,000,000 levy transfer to Capital Projects, which is specified in the TID #4 financing plan.



Village of Caledonia

Debt Service

	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance	
							Amt	%
Income:								
300-00-41110 Property Taxes	2,405,748	2,405,748	3,102,616	3,102,616	3,102,616	3,974,267	871,651	28%
300-00-41120 Tax Increment	-	-	-	-	-	-	-	0%
300-00-42010 Special Assessment	17,907	-	-	-	-	-	-	0%
300-00-46850 Economic Develop Charges	373,777	369,000	393,958	-	393,958	415,229	21,271	5%
300-00-48100 Interest Income	242,225	231,000	206,042	46,827	206,042	184,771	(21,271)	-10%
300-00-48900 Other Revenue	-	-	-	-	-	-	-	0%
300-00-49240 Transfer From Cap Projects	-	-	-	-	-	-	-	0%
300-00-49300 Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:	3,039,657	3,005,748	3,702,616	3,149,443	3,702,616	4,574,267	871,651	24%
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	309,759	358,485	277,616	1,347,168	277,616	1,409,647	1,132,031	408%
300-00-67150 Interest - Increment	-	-	-	-	-	-	-	0%
300-00-67200 Interest On Advance	-	-	-	-	-	-	-	0%
300-00-67300 Principal	1,507,720	1,590,000	2,425,000	2,912,720	2,425,000	2,164,620	(260,380)	-11%
300-00-67400 Other Fiscal Charges	-	-	-	-	-	-	-	0%
300-00-67600 Bond Issuance Costs	-	-	-	-	-	-	-	0%
Total Expense:	2,817,479	2,948,485	3,702,616	4,259,888	3,702,616	4,574,267	871,651	0%
Net Income	222,179	57,263	-	(1,110,446)	-	-	-	0%

**VILLAGE OF CALEDONIA
DETAIL OF CAPITAL PROJECTS FUND - 2024**

TAX LEVY	1,111,300	
DEBT	2,174,100	
TRANSFER FROM OTHER FUNDS	400,000	
GRANT FUNDS	0	
REVENUE FROM SALE OF FIXED ASSETS	800,000	
	<u>TOTAL REVENUES</u>	<u>4,485,400</u>
 ADMINISTRATION		
SERVER OPERATING SYSTEM UPGRADE	28,200	
VILLAGE HALL - AUDIO VISUAL UPGRADE	<u>16,500</u>	44,700
 COMMUNITY DEVELOPMENT / PLANNING DEPT		
COMPREHENSIVE PLAN UPDATE	60,000	
PARK AND OPEN SPACE PLAN UPDATE	<u>10,000</u>	70,000
 FIRE DEPARTMENT		
AMBULANCE/POWER LOAD SYSTEM	165,000	
STATION 11 KITCHEN REMODEL	75,000	
STATION 11 (6900 NICHOLSON RD) BUILDING RENNOVATION	800,000	
REPLACE E-32 (ORDER APPROVED DURING 2023 BUDGET PROCESS)	824,100	
THERMAL IMAGING CAMERAS	32,000	
BATTERY POWERED PPV FAMS	13,000	
STATION 10 UPGRADES	<u>10,000</u>	1,919,100
 HIGHWAY DEPT		
ROAD RESURFACING	850,000	
REPLACE #46 - MACK DUMP TRUCK WITH PLOW	250,000	
REPLACE 1 TON DUMP TRUCK - 4WD	85,000	
SKIDSTEER WITH FORKS AND BREAKER	60,000	
TRAILER FOR SKIDSTEER	<u>8,000</u>	1,253,000
 PARKS DEPT		
CRAWFORD PARK MASTER PLAN-GRADING AND STORMWATER MANAGEMENT	<u>900,000</u>	900,000
 POLICE DEPT		
4 FORD POLICE SUV	180,000	
4 SQUAD CHANGEOVERS / UPFITS	70,000	
2 SQUAD COMPUTERS TOUGHBOOKS	8,500	
PORTABLE RADIOS - ADD AND REPLACE	25,500	
FLOCK FIXED LOCATION CAMERAS	<u>14,600</u>	298,600
	<u>TOTAL EXPENDITURES</u>	<u>4,485,400</u>

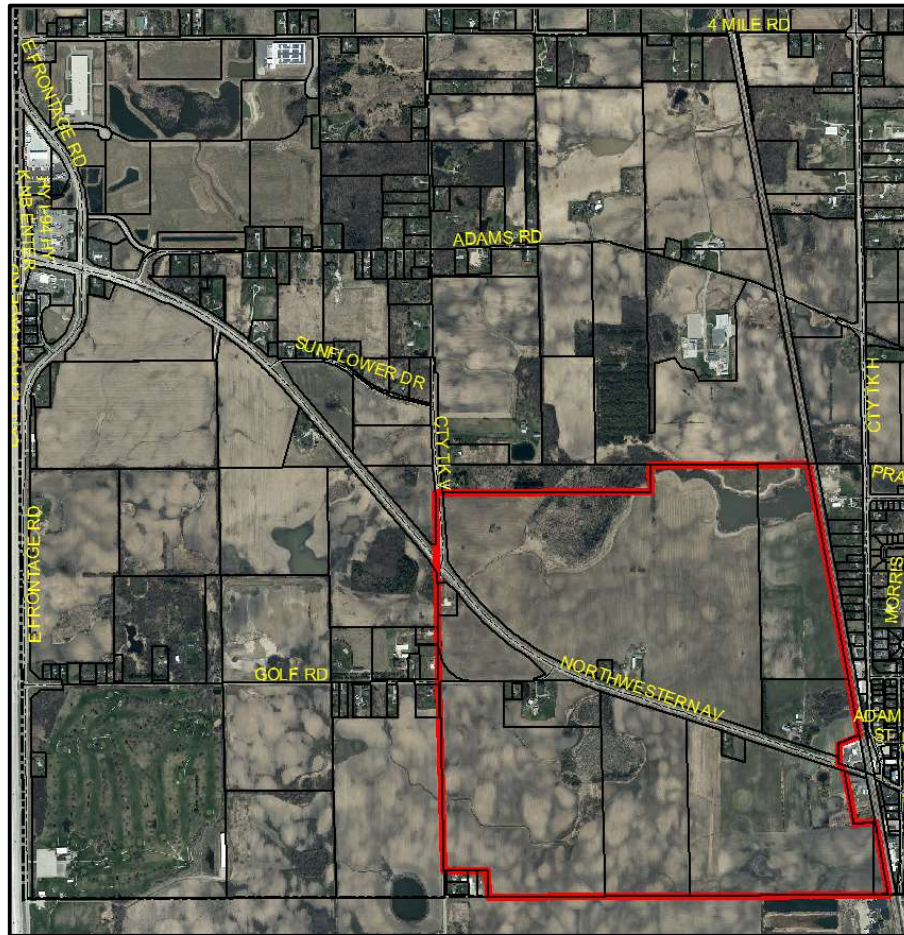
Village of Caledonia Capital Projects

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
400-00-41110	Property Taxes	1,243,985	1,243,985	825,000	890,350	890,350	1,111,300	286,300	26%
400-00-48100	Interest Income	152,789	-	-	407,496	607,496	-	-	-
400-00-48301	Sale Of Property	-	20,000	20,000	27,900	20,000	800,000	780,000	-100%
400-00-49100	Bond Proceeds	24,745,000	21,458,515	915,000	915,000	915,000	2,174,100	1,259,100	58%
400-00-49110	Bond Premium	1,347,720	-	-	47,351	47,351	-	-	-
400-00-49220	Transfer From Special Revenue	19,700	250,000	30,000	-	30,000	400,000	370,000	93%
400-00-49300	Fund Balance Applied	-	-	189,865	-	189,865	-	(189,865)	-100%
	Total Income:	<u>27,509,195</u>	<u>22,972,500</u>	<u>1,979,865</u>	<u>2,329,900</u>	<u>2,700,062</u>	<u>4,485,400</u>	<u>2,505,535</u>	<u>127%</u>
Expense:									
400-00-67600	Bond Issuance Costs	189,493	-	-	23,423	23,423	-	-	-
400-30-65030	Equipment	80,977	84,500	69,500	76,477	69,500	48,600	(20,900)	-43%
400-30-65040	Equipment-Vehicles	107,133	205,000	222,000	282,435	222,000	250,000	28,000	11%
400-35-65020	Building Improvements	51,800	-	18,500	7,000	18,500	885,000	866,500	98%
400-35-65030	Equipment	13,117	143,487	-	32,265	-	45,000	45,000	100%
400-35-65040	Equipment-Vehicles	60,995	61,095	260,000	17,288	260,000	989,100	729,100	74%
400-41-65010	Land Improvements	-	45,000	-	-	-	-	-	0%
400-41-65020	Building Improvements	97,500	15,500	-	-	-	-	-	0%
400-41-65030	Equipment	7,422	8,000	-	-	-	-	-	0%
400-41-65040	Equipment-Vehicles	-	285,000	417,000	237,024	417,000	403,000	(14,000)	-3%
400-41-65080	Road Improvements	790,086	825,000	952,865	318,861	952,865	850,000	(102,865)	-11%
400-60-65010	Land Improvements	-	-	-	-	-	70,000	70,000	100%
400-70-66100	Park Improvements	100,523	344,000	30,000	59,824	30,000	900,000	870,000	2900%
400-75-65020	PSB-FGM Building Improvements	969,700	-	-	151,316	482,900	-	-	-
400-75-65025	PSB-Village Sourced Bldg Impr	18,193	-	-	141,456	650,000	-	-	-
400-90-65020	PSB - Riley Construction	2,106,303	21,000,000	-	12,971,521	20,070,000	-	-	0%
400-90-65060	IT Infrastructure	10,223	(5,500)	10,000	1,052	10,000	28,200	18,200	65%
400-90-65160	Video System	-	-	-	-	-	16,500	16,500	100%
	Total Expense:	<u>4,603,464</u>	<u>23,011,082</u>	<u>1,979,865</u>	<u>14,319,943</u>	<u>23,206,188</u>	<u>4,485,400</u>	<u>2,505,535</u>	<u>56%</u>

TAX INCREMENT DISTRICT #1

Fund Description:

Tax Increment District No. 1 was created on February 2, 2007, as a Mixed-Use District. In 2015, the District was amended to both add and subtract territory simultaneously. The addition of territory facilitated new development opportunities. The subtraction of territory removed properties that were overlapped by Tax Increment District No. 4. TID #1 has a mandatory termination date of February 6, 2044. No development projects were proposed or approved in 2023.



Village of Caledonia

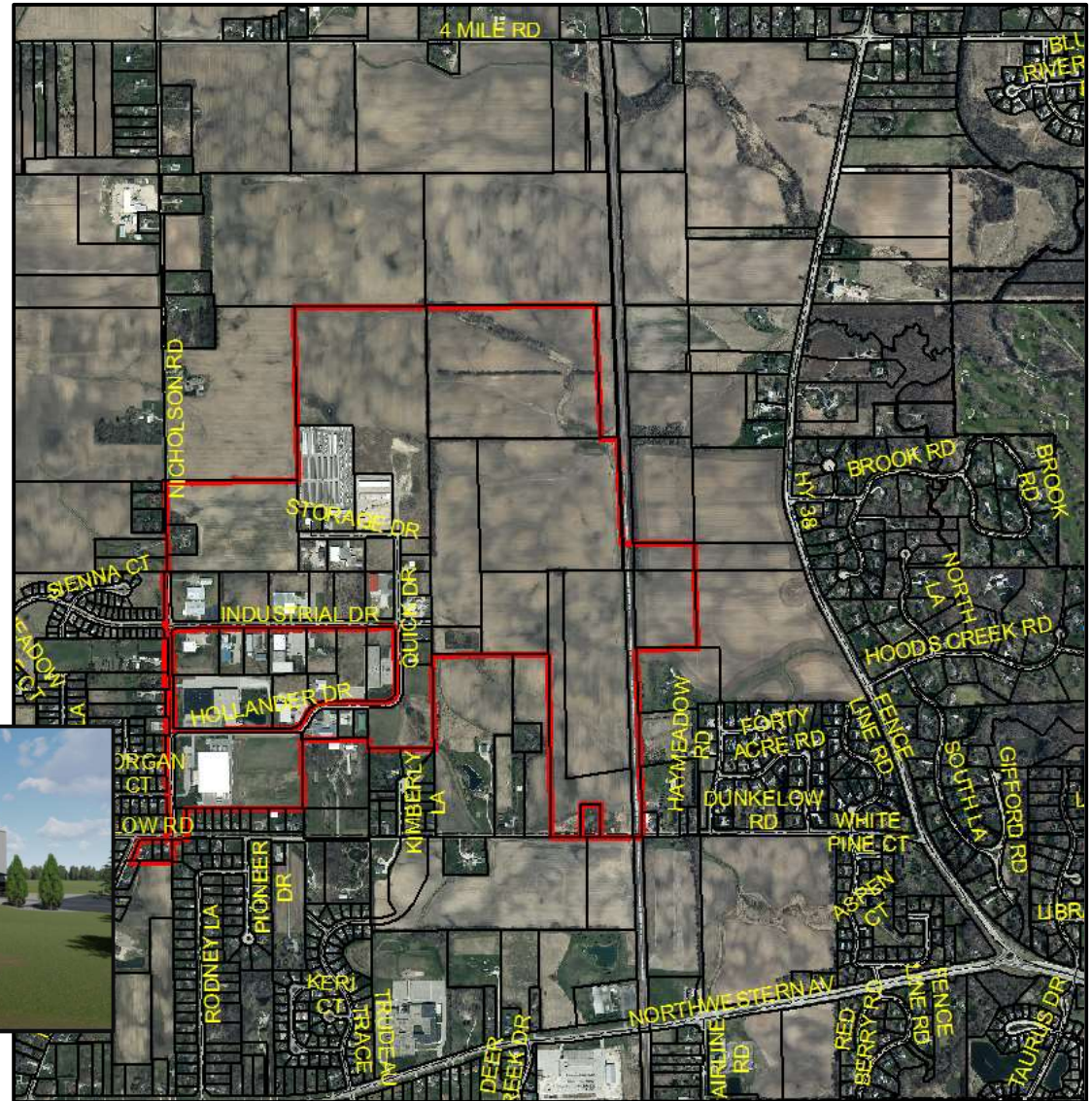
TID #1

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
411-00-41120	Tax Increment	105,381	106,940	100,528	98,012	100,528	234,471	133,943	133%
411-00-43430	Exempt Computer Aids	381	381	381	381	381	381	-	0%
411-00-48100	Interest Income	846	-	-	2,653	4,153	3,000	3,000	#DIV/0!
411-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
411-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
	Total Income:	<u>106,608</u>	<u>107,321</u>	<u>100,909</u>	<u>101,047</u>	<u>105,062</u>	<u>237,852</u>	<u>136,943</u>	<u>136%</u>
Expense:									
411-00-61000	Professional Services	-	-	-	-	-	-	-	0%
411-00-61300	Audit Services	1,000	1,750	1,750	1,750	1,750	1,750	-	0%
411-00-61600	Allocated Costs From TID 4	-	-	-	-	-	-	-	
411-00-64120	Licenses, Permits & Fees	150	450	150	150	150	150	-	0%
411-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
411-00-67100	Interest	7,438	7,288	6,988	7,438	6,988	6,803	(185)	-3%
411-00-67200	Interest On Advance	19,853	19,853	17,678	17,678	17,678	15,503	(2,175)	-12%
411-00-67300	Principal	-	85,000	85,000	-	85,000	83,568	(1,432)	-2%
411-00-67600	Bond Issuance Costs	-	-	-	-	-	-	-	0%
	Total Expense:	<u>28,441</u>	<u>114,341</u>	<u>111,566</u>	<u>27,016</u>	<u>111,566</u>	<u>107,774</u>	<u>(3,792)</u>	<u>-3%</u>
	Net Income	78,168	(7,020)	(10,657)	74,032	(6,504)	130,078	140,735	-1321%

TAX INCREMENT DISTRICT #3

Fund Description:

Tax Increment District No. 3 was created on September 20, 2011, as an Industrial District. The TID has a mandatory termination date of September 20, 2031. As a result of the creation of this District, the Village projects that additional land and improvements values of approximately \$90 million will be created as a result of new development, redevelopment, and appreciation in the value of existing properties within TID No. 3. The ProBio development, consisting of a 66,508 square-foot industrial building was completed in 2022 and added approximately \$9 million of incremental value for January 1, 2023. No development projects were proposed or approved in 2023.



Village of Caledonia

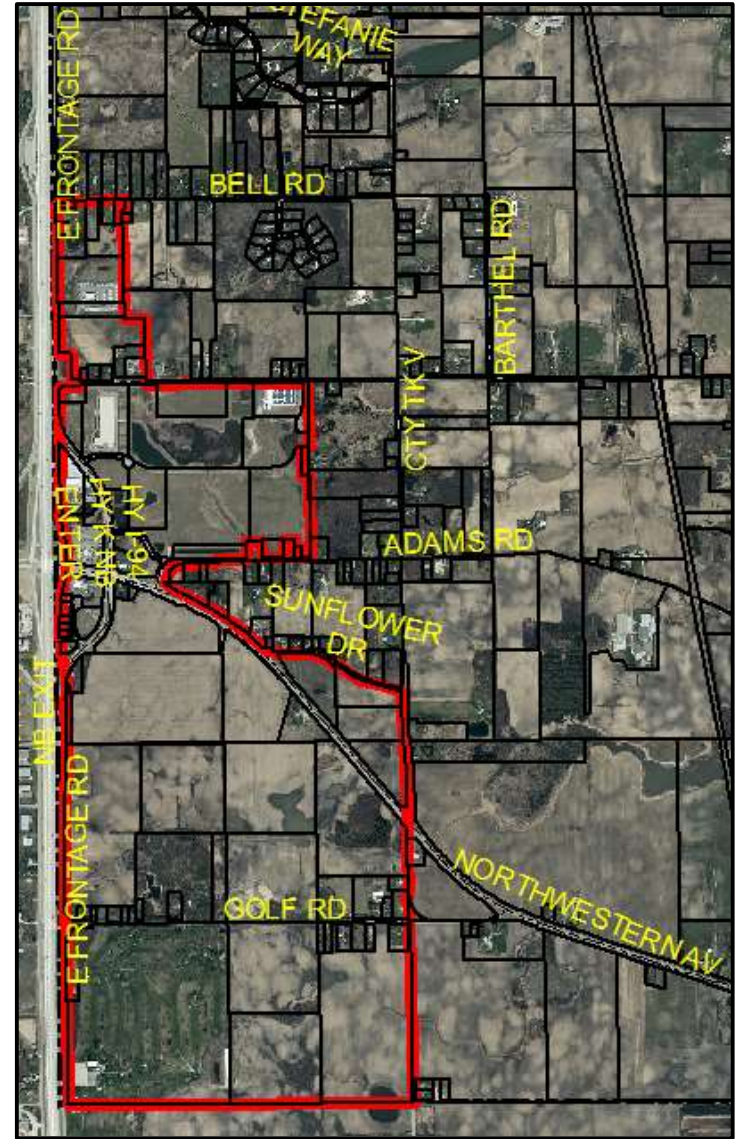
TID #3

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
413-00-41120	Tax Increment	243,260	246,858	304,750	297,115	297,115	902,109	597,359	196%
413-00-43430	Exempt Computer Aids	19,352	19,352	19,352	19,352	19,352	19,352	-	0%
413-00-43440	Personal Property Aid	21,412	10,804	10,804	10,804	20,890	10,804	(0)	0%
413-00-48100	Interest Income	-	-	-	-	-	-	-	0%
413-00-48105	Dividend Income	-	-	-	-	-	-	-	0%
413-00-49100	Bond Proceeds	-	-	-	-	-	-	-	0%
413-00-49110	Bond Premium	-	-	-	-	-	-	-	0%
413-00-49260	Transfer From Enterprise	-	-	-	-	-	-	-	0%
Total Income:		284,024	277,014	334,906	327,271	337,357	932,265	597,359	178%
Expense:									
413-00-61000	Professional Services	14,535	10,000	10,000	-	-	-	(10,000)	-100%
413-00-61002	Prof Serv - Sanitary	35,510	-	-	-	-	-	-	0%
413-00-61300	Audit Services	3,000	3,200	3,200	3,200	3,200	3,200	-	0%
413-00-61400	Economic Development Services	17,098	31,201	31,201	17,611	56,209	87,863	56,662	182%
413-00-61600	Village Services	6,193	5,475	5,475	800	5,475	5,475	-	0%
413-00-64120	Licenses, Permits & Fees	150	450	150	150	150	150	-	0%
413-00-65010	Land Improvements	-	-	-	-	-	-	-	0%
413-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
413-00-67100	Interest	93,637	85,548	81,048	89,314	88,348	76,486	(4,562)	-6%
413-00-67200	Interest On Advance	-	6,006	6,053	-	6,927	5,178	(875)	0%
413-00-67300	Principal	140,000	175,000	255,000	-	175,000	233,880	(21,120)	-8%
Total Expense:		310,122	316,880	392,127	111,074	335,309	412,232	20,105	5%
Net Income		(26,098)	(39,866)	(57,221)	216,197	2,048	520,033	577,254	-1009%

TAX INCREMENT DISTRICT #4

Fund Description:

- Tax Increment District No. 4 (“District”) was created on February 2, 2007, as a Mixed-Use District. In 2015, the District was amended to add territory to facilitate new development opportunities. The TID has a mandatory termination date of July 21, 2044. The completion of a variety of projects within the District are expected to add approximately \$132.9 million of incremental value by January 1, 2028.
 - There was a 55% increase in the TID No, 4 Equalized Values from 2022 from approximately \$65.9 Million to \$102.4 Million in 2023.



Village of Caledonia

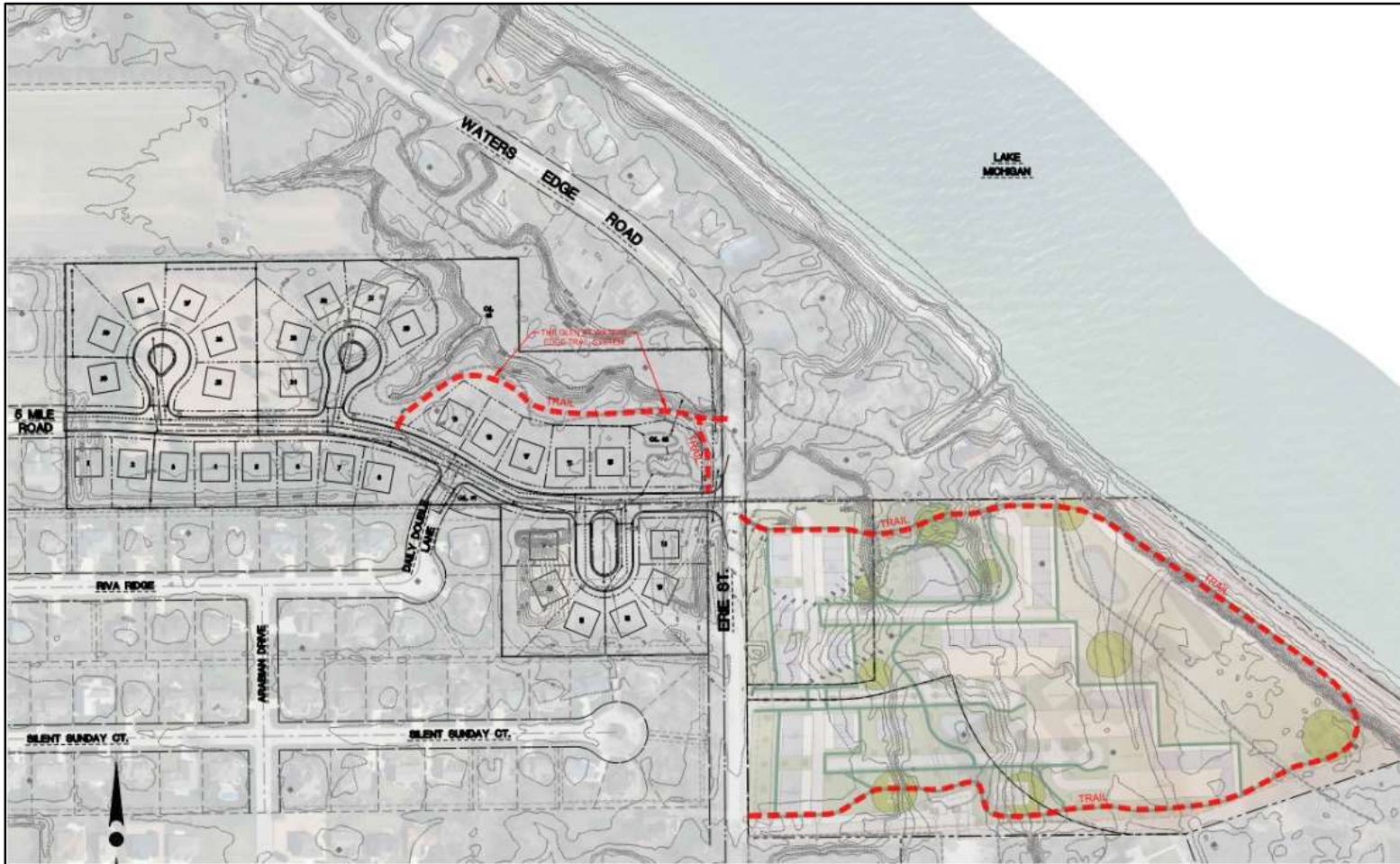
TID #4

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
414-00-41120	Tax Increment	479,332	486,422	880,247	858,219	858,219	3,411,390	2,531,143	288%
414-00-42010	Special Assessment	167,305	10,378	10,378	-	10,378	10,378	-	0%
414-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
414-00-43430	Exempt Computer Aids	1,981	1,981	1,981	1,981	1,981	1,981	-	0%
414-00-43440	Personal Property Aid	-	10,608	10,608	10,608	20,583	10,608	0	0%
414-00-46850	Economic Develop Charges	242,100	-	-	-	-	-	-	0%
414-00-48100	Interest Income	29,869	19,853	19,853	59,203	89,078	17,678	(2,175)	-11%
414-00-48140	Dividend Income	(1)	-	-	-	-	-	-	0%
414-00-49100	Bond Proceeds	-	-	3,500,000	3,500,000	3,500,000	1,324,379	(2,175,621)	-100%
414-00-49110	Bond Premium	-	-	-	181,342	181,342	-	-	0%
414-00-49230	Transfer From Debt Service	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	-	0%
414-00-49260	Transfer From Capital Projects	-	-	75,000	-	-	2,675,621	2,600,621	100%
Total Income:		1,920,586	1,529,242	5,498,067	4,611,353	5,661,581	8,452,035	2,953,968	54%
Expense:									
414-00-61000	Professional Services	364,466	100,000	100,000	122,342	100,000	300,000	200,000	200%
414-00-61300	Audit Services	3,000	3,750	3,750	3,750	3,750	3,750	-	0%
414-00-61400	Economic Development Services	20,517	20,000	170,000	21,133	268,794	497,585	327,585	193%
414-00-61600	Village Services	18,764	30,000	30,000	400	30,000	30,000	-	0%
414-00-64120	Licenses, Permits & Fees	150	450	150	150	150	150	-	0%
414-00-65010	Land Improvements	21,161	-	3,500,000	752,742	3,500,000	4,000,000	500,000	100%
414-00-65020	Oversize Watermain	-	-	-	-	-	-	-	0%
414-00-65080	Road Improvements	-	-	-	-	-	-	-	0%
414-00-67100	Interest	1,150,686	1,098,474	1,089,955	1,131,908	1,073,225	1,248,857	158,902	15%
414-00-67300	Principal	17,707	227,707	578,282	18,282	17,149	1,056,886	478,604	83%
414-00-67600	Bond Issuance Costs	-	-	-	89,702	89,702	-	-	0%
414-00-67700	Developer Payments	-	-	-	38,597	-	-	-	0%
Total Expense:		1,596,451	1,480,381	5,472,137	2,179,006	5,082,770	7,137,228	1,665,091	30%
Net Income		324,135	48,861	25,930	2,432,346	578,811	1,314,807	1,288,877	4971%

TAX INCREMENT DISTRICT #5

Fund Description:

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



Village of Caledonia

TID #5

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
415-00-41120	Tax Increment	30,978	-	73,000	71,142	71,142	196,095	123,095	100%
415-00-43412	State Computer Aid	-	-	-	-	-	-	-	0%
415-00-43440	Personal Property Aid	-	-	-	-	-	-	-	0%
415-00-48301	Sale Of Property	-	-	-	996,892	996,892	-	-	0%
415-00-48100	Interest Income	-	-	-	5,600	5,600	-	-	0%
415-00-49100	Bond Proceeds	1,986,994	1,245,551	1,700,000	1,700,000	1,700,000	-	(1,700,000)	-100%
415-00-49110	Bond Premium	-	-	-	87,975	87,975	-	-	0%
415-00-49240	Transfer From Cap Projects	-	-	-	-	-	-	-	0%
	Total Income:	<u>2,017,972</u>	<u>1,245,551</u>	<u>1,773,000</u>	<u>2,861,608</u>	<u>2,861,609</u>	<u>196,095</u>	<u>(1,576,905)</u>	<u>-89%</u>
Expense:									
415-00-61000	Professional Services	288,830	350,000	30,000	278,015	350,000	-	(30,000)	-100%
415-00-61300	Audit Services	3,000	3,100	3,100	3,100	3,100	3,100	-	0%
415-00-61400	Economic Development Services	4,885	6,000	6,000	5,032	6,000	6,000	-	0%
415-00-61600	Village Services	14,516	7,500	7,500	-	5,000	7,500	-	0%
415-00-64120	Licenses, Permits & Fees	150	150	150	150	150	150	-	0%
415-00-64140	Utilities	4,679	-	-	724	4,600	-	-	0%
415-00-65010	Land Improvements	2,907,788	1,129,000	1,700,000	-	2,700,000	-	(1,700,000)	-100%
415-00-67100	Interest	54,732	10,000	40,835	31,747	17,555	124,279	83,444	204%
415-00-67300	Principal	302,280	-	-	302,280	302,280	179,920	179,920	0%
415-00-67600	Bond Issuance Costs	-	-	-	43,517	43,517	-	-	0%
	Total Expense:	<u>3,580,860</u>	<u>1,505,750</u>	<u>1,787,585</u>	<u>732,117</u>	<u>3,432,202</u>	<u>320,949</u>	<u>(1,466,636)</u>	<u>-82%</u>
	Net Income	<u>(1,562,888)</u>	<u>(260,199)</u>	<u>(14,585)</u>	<u>2,129,492</u>	<u>(570,593)</u>	<u>(124,854)</u>	<u>(110,269)</u>	<u>756%</u>

CALEDONIA MEMORIAL PARK

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

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

Village of Caledonia Memorial Park

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
220-00-41110	Property Taxes	-	-	-	-	-	-	-	0%
220-00-45221	Judgements/Damages	38,877	700	350	1,035	1,430	1,430	1,080	100%
220-00-46600	Cemetery Services	6,320	4,500	9,000	6,555	9,000	7,500	(1,500)	-17%
222-34300-000	Use of fund balance	-	5,000	-	-	-	-	-	0%
220-00-48100	Interest Income	1,705	110	50	2,884	4,000	1,000	950	1900%
220-00-48301	Cemetery Sale of Property	9,000	4,500	4,500	8,400	9,000	9,000	4,500	0%
220-00-49300	Fund Balance Applied	-	-	-	-	-	-	-	0%
Total Income:		55,903	14,810	13,900	18,874	23,430	18,930	5,030	36%
Expense:									
220-00-50100	Salaries	2,300	-	1,300	650	1,300	1,300	-	100%
220-00-50170	FICA	176	198	99	50	99	100	1	100%
220-00-50190	WRS	150	176	88	44	85	90	2	100%
220-00-61000	Professional Services	9,222	-	-	-	7,500	8,440	8,440	113%
220-00-62700	Grounds Services	5,506	7,910	7,500	5,417	6,500	7,500	-	0%
220-00-64070	Work Supplies	665	2,000	500	-	500	500	-	0%
220-00-64140	Utilities	541	200	1,000	113	500	1,000	-	0%
220-00-65080	Road Improvements	-	-	-	-	-	-	-	-
Total Expense:		18,561	10,484	10,487	6,274	16,484	18,930	8,443	81%
Net Income		37,342	4,326	3,413	12,600	6,946	-	(3,413)	

REFUSE AND RECYCLING

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

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

Village of Caledonia Refuse

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	Variance %
Income:									
240-00-46431	Solid Waste Disposal Fee	1,117,410	1,014,899	1,075,793	-	1,075,793	1,122,170	46,377	4%
240-00-49300	Fund Balance Applied	-	-	71,912	-	84,914	41,430	(30,482)	100%
	Total Income:	1,117,410	1,014,899	1,147,705	-	1,160,707	1,163,600	15,895	1%
Expense:									
240-00-61300	Audit Services	600	1,750	600	600	600	600	-	0%
240-00-61600	Village Services	4,900	3,500	3,500	-	3,500	5,000	1,500	43%
240-00-62100	Contracted Services	1,057,002	1,050,281	1,140,605	865,757	1,153,667	1,155,000	14,395	1%
240-00-67100	Interest	3,000	3,000	3,000	-	3,000	3,000	-	0%
	Total Expense:	1,065,502	1,058,531	1,147,705	866,357	1,160,767	1,163,600	15,895	1%
	Net Income	51,908	(43,632)	-	(866,357)	-	-	-	0%

Village of Caledonia Recycling

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
241-00-43545	State Grant-Recycling	67,484	68,000	68,000	67,341	67,341	67,341	(659)	-1%
241-00-46435	Recycling Fees	658,070	596,544	652,470	-	652,470	660,100	7,630	1%
241-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	0%
241-00-49300	Fund Balance Applied	-	-	25,477	-	47,044	42,305	16,828	0%
	Total Income:	<u>725,554</u>	<u>664,544</u>	<u>745,947</u>	<u>67,341</u>	<u>766,855</u>	<u>769,746</u>	<u>23,799</u>	<u>0%</u>
Expense:									
241-00-50100	Salaries	7,891	-	8,036	7,216	8,036	9,501	1,465	100%
241-00-50110	Part Time Salaries	-	7,956	-	-	-	-	-	0%
241-00-50170	FICA	604	1,839	615	546	615	727	112	18%
241-00-50260	Workers Compensation	-	-	-	-	-	268	268	100%
241-00-61300	Audit Services	600	3,100	600	600	600	600	-	0%
241-00-61600	Village Services	57,909	85,000	85,000	-	85,000	85,000	-	0%
241-00-61700	Property Rentals	-	2,500	2,500	-	2,500	2,500	-	0%
241-00-62100	Contracted Services	520,985	516,756	561,197	427,812	569,900	569,900	8,703	2%
241-00-62800	Waste Disposal	90,235	80,000	88,000	67,562	99,030	100,000	12,000	14%
241-00-64070	Work Supplies	-	-	-	174	174	250	250	-
241-00-67100	Interest	1,000	-	-	-	1,000	1,000	1,000	-
	Total Expense:	<u>679,223</u>	<u>697,151</u>	<u>745,948</u>	<u>503,910</u>	<u>766,855</u>	<u>769,746</u>	<u>23,798</u>	<u>0%</u>
	Net Income	46,331	(32,607)	(1)	(436,569)	-	-	1	0%

SPECIAL REVENUE FUNDS – HISTORICAL REFERENCE ONLY

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

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

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

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

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

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

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance		
								Amt	%	
Income:										
221-00-41110	Property Taxes	147,536	147,536	-	-	-	-	-	-	0%
221-00-44330	Beer & Wine Permit	-	-	-	-	-	-	-	-	0%
221-00-46140	Property Rentals	-	-	-	-	-	-	-	-	0%
221-00-46150	Special Event Fees	-	-	-	-	-	-	-	-	0%
221-00-46210	Adult Sport Revenue	6,823	5,000	-	-	-	-	-	-	0%
221-00-46753	Park & Rec Rental	8,846	11,000	-	-	-	-	-	-	0%
221-00-46754	Recreation Misc	-	-	-	-	-	-	-	-	0%
221-00-48100	Interest Income	1,173	100	-	-	-	-	-	-	0%
221-00-48691	Advertising Revenue	500	8,000	-	-	-	-	-	-	0%
221-00-48900	Miscellaneous Revenues	-	-	-	-	-	-	-	-	0%
221-00-49210	Transfer From General Fund	15,000	7,500	-	-	-	-	-	-	0%
221-00-49220	Use of fund balance	-	-	-	-	-	-	-	-	0%
Total Income:		179,878	179,136	-	-	-	-	-	-	0%
Expense:										
221-00-50100	Salaries	47,648	44,345	-	-	-	-	-	-	0%
221-00-50110	Part Time Salaries	11,391	26,684	-	-	-	-	-	-	0%
221-00-50130	Overtime	-	-	-	-	-	-	-	-	0%
221-00-50170	FICA	4,196	5,434	-	-	-	-	-	-	0%
221-00-50190	WRS	2,954	4,404	-	-	-	-	-	-	0%
221-00-50220	Health Care	19,442	19,581	-	-	-	-	-	-	0%
221-00-50240	Life Insurance	299	274	-	-	-	-	-	-	0%
221-00-50250	Dental Insurance	529	529	-	-	-	-	-	-	0%
221-00-61000	Professional Services	-	1,500	-	-	-	-	-	-	0%
221-00-62100	Contracted Services	3,884	30,000	-	-	-	-	-	-	0%
221-00-62700	Grounds Services	13,688	15,000	-	-	-	-	-	-	0%
221-00-63200	Fuel, Oil, Fluids	2,945	1,200	-	-	-	-	-	-	0%

Village of Caledonia Parks

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
221-00-63300	Vehicle Repairs & Maintenance	934	1,000	-	-	-	-	-	0%
221-00-64020	Advertising	-	-	-	-	-	-	-	0%
221-00-64030	Office Supplies	-	100	-	-	-	-	-	0%
221-00-64070	Work Supplies	12,096	10,287	-	-	-	-	-	0%
221-00-64100	Janitorial Supplies	1,318	1,300	-	-	-	-	-	0%
221-00-64110	Small Equipment	-	4,000	-	-	-	-	-	0%
221-00-64140	Utilities	13,950	9,000	-	-	-	-	-	0%
221-00-64200	Sales & Use Tax	746	1,000	-	-	-	-	-	0%
221-00-64240	Building Repairs & Maintenance	4,958	2,500	-	-	-	-	-	0%
221-00-64250	Equipment Repairs & Maintenan	766	1,000	-	-	-	-	-	0%
221-00-64400	Equipment Rental	78	-	-	-	-	-	-	0%
Total Expense:		141,822	179,138	-	-	-	-	-	0%
Net Income		38,055	(2)	-	-	-	-	-	-

Village of Caledonia Joint Park

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
222-00-41110	Property Taxes	-	-	-	-	-	-	-	-
222-00-42020	Mt. Pleasant Contribution	-	-	-	-	-	-	-	-
222-00-46140	Property Rentals	-	-	-	-	-	-	-	-
222-00-46150	Special Event Fees	-	-	-	-	-	-	-	-
222-00-46700	Shelter/Park Rentals	-	-	-	-	-	-	-	-
222-00-46710	Hall Rental	-	-	-	-	-	-	-	-
222-00-46720	Beer Garden	-	-	-	-	-	-	-	-
222-00-46730	Recurring Park Rentals	-	-	-	-	-	-	-	-
222-00-46753	Park and Rec Rental	-	-	-	-	-	-	-	-
222-00-48100	Interest Income	-	-	-	-	-	-	-	-
222-00-48400	Insurance Recoveries	-	-	-	-	-	-	-	-
Total Income:		-	-	-	-	-	-	-	-
Expense:									
222-00-50100	Salaries	-	-	-	-	-	-	-	-
222-00-50110	Part Time Salaries	-	-	-	-	-	-	-	-
222-00-50170	FICA	-	-	-	-	-	-	-	-
222-00-50190	WRS	-	-	-	-	-	-	-	-
222-00-50220	Health Care	-	-	-	-	-	-	-	-
222-00-50240	Life Insurance	-	-	-	-	-	-	-	-
222-00-50250	Dental Insurance	-	-	-	-	-	-	-	-
222-00-50260	Workers Compensation	-	-	-	-	-	-	-	-
222-00-51300	Education/Training/Conferences	-	-	-	-	-	-	-	-
222-00-60100	General Liability Insurance	-	-	-	-	-	-	-	-
222-00-61000	Professional Services	-	-	-	-	-	-	-	-
222-00-62100	Contracted Services	187,537	-	-	-	-	-	-	-
222-00-62700	Grounds Services	-	-	-	-	-	-	-	-

Village of Caledonia Joint Park

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
222-00-63200	Fuel, Oil, Fluids	-	-	-	-	-	-	-	-
222-00-63300	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-
222-00-64000	Storm Water Charges	-	-	-	-	-	-	-	-
222-00-64030	Office Supplies	-	-	-	-	-	-	-	-
222-00-64070	Work Supplies	-	-	-	-	-	-	-	-
222-00-64100	Janitorial Supplies	-	-	-	-	-	-	-	-
222-00-64110	Small Equipment	-	-	-	-	-	-	-	-
222-00-64140	Utilities	-	-	-	-	-	-	-	-
222-00-64200	Sales & Use Tax	-	-	-	-	-	-	-	-
222-00-64240	Building Repairs & Maintenance	-	-	-	-	-	-	-	-
222-00-64250	Equipment Repairs & Maintenanc	-	-	-	-	-	-	-	-
222-00-65020	Building Improvements	-	-	-	-	-	-	-	-
	Total Expense:	187,537	-	-	-	-	-	-	-

Village of Caledonia

Fire/EMS Services

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
230-00-43610	Payment Muni Services	-	-	-	-	-	-	-	-
230-00-46230	Ambulance/EMS Fees	-	-	-	-	-	-	-	-
	Total Income:	-	-	-	-	-	-	-	-
Expense:									
230-00-50100	Salaries	-	-	-	-	-	-	-	-
230-00-50130	Overtime	-	-	-	-	-	-	-	-
230-00-50140	Longevity	-	-	-	-	-	-	-	-
230-00-50170	FICA	-	-	-	-	-	-	-	-
230-00-50190	WRS	-	-	-	-	-	-	-	-
230-00-50220	Health Care	-	-	-	-	-	-	-	-
230-00-50240	Life Insurance	-	-	-	-	-	-	-	-
230-00-50250	Dental Insurance	-	-	-	-	-	-	-	-
230-00-50280	Clothing Allowance	-	-	-	-	-	-	-	-
230-00-50340	Education Benefits	-	-	-	-	-	-	-	-
230-00-51300	Education/Training/Conferences	-	-	-	-	-	-	-	-
230-00-61000	Professional Services	-	-	-	-	-	-	-	-
230-00-62200	Community Dispatch Services	-	-	-	-	-	-	-	-
230-00-63200	Fuel, Oil, Fluids	-	-	-	-	-	-	-	-
230-00-63300	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-
230-00-64280	Medical Supplies	-	-	-	-	-	-	-	-
	Total Expense:	-	-	-	-	-	-	-	-

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

Village of Caledonia Safer Grant

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
231-00-41110	Property Taxes	-	-	-	-	-	-	-	-
231-00-43200	Grants	-	-	-	-	-	-	-	-
	Total Income:	-	-	-	-	-	-	-	-
Expense:									
231-00-50100	Salaries	-	-	-	-	-	-	-	-
231-00-50130	Overtime	-	-	-	-	-	-	-	-
231-00-50140	Longevity	-	-	-	-	-	-	-	-
231-00-50170	FICA	-	-	-	-	-	-	-	-
231-00-50180	Unemployment	-	-	-	-	-	-	-	-
231-00-50190	WRS	-	-	-	-	-	-	-	-
231-00-50210	Pension	-	-	-	-	-	-	-	-
231-00-50220	Health Care	-	-	-	-	-	-	-	-
231-00-50240	Life Insurance	-	-	-	-	-	-	-	-
231-00-50245	Vision Insurance	-	-	-	-	-	-	-	-
231-00-50250	Dental Insurance	-	-	-	-	-	-	-	-
	Total Expenses:	-	-	-	-	-	-	-	-

*NOTE: FY22 Safer Grant moved to the General Fund

Village of Caledonia Municipal Court

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
235-00-45110	Muni Court Fines	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Expense:									
235-00-50100	Salaries	-	-	-	-	-	-	-	-
235-00-50110	Part Time Salaries	-	-	-	-	-	-	-	-
235-00-50140	Longevity	-	-	-	-	-	-	-	-
235-00-50170	FICA	-	-	-	-	-	-	-	-
235-00-50190	WRS	-	-	-	-	-	-	-	-
235-00-50220	Health Care	-	-	-	-	-	-	-	-
235-00-50240	Life Insurance	-	-	-	-	-	-	-	-
235-00-50250	Dental Insurance	-	-	-	-	-	-	-	-
235-00-51300	Education/Training/Conferences	-	-	-	-	-	-	-	-
235-00-51320	Memberships/Dues	-	-	-	-	-	-	-	-
235-00-64030	Office Supplies	-	-	-	-	-	-	-	-
235-00-64040	Postage & Shipping	-	-	-	-	-	-	-	-
235-00-64060	Copying & Printing	-	-	-	-	-	-	-	-
235-00-64070	Work Supplies	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

*NOTE: FY22 Municipal Court moved to the General Fund

Village of Caledonia

Joint Health (Central Racine County Health Department)

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
200-00-43200	Grants	0	0	-	-	-	-	-	0%
200-00-44130	EH Permits and Licensing Fees	0	0	-	-	-	-	-	0%
200-00-44140	Immunization Fees	0	0	-	-	-	-	-	0%
200-00-44150	Medicaid Revenue	0	0	-	-	-	-	-	0%
200-00-47321	Intergov Charges	0	0	-	-	-	-	-	0%
200-00-48100	Interest Income	0	0	-	-	-	-	-	0%
200-00-48500	Donations / Contributions	0	0	-	-	-	-	-	0%
200-00-48900	Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Income:		0	0	-	-	-	-	-	0%
Expenses:									
200-00-50100	Salaries	0	0	-	-	-	-	-	0%
200-00-50110	Part Time Salaries	0	0	-	-	-	-	-	0%
200-00-50130	Overtime	0	0	-	-	-	-	-	0%
200-00-50160	Allocated Personnel Costs	0	0	-	-	-	-	-	0%
200-00-50170	FICA	0	0	-	-	-	-	-	0%
200-00-50180	Unemployment Insurance	0	0	-	-	-	-	-	0%
200-00-50190	WRS	0	0	-	-	-	-	-	0%
200-00-50220	Health Care	0	0	-	-	-	-	-	0%
200-00-50240	Life Insurance	0	0	-	-	-	-	-	0%
200-00-50250	Dental Insurance	0	0	-	-	-	-	-	0%
200-00-50260	Workers Comp	0	0	-	-	-	-	-	0%
200-00-51100	Testing / Physicals	0	0	-	-	-	-	-	0%
200-00-51300	Education/Training/Conferences	0	0	-	-	-	-	-	0%
200-00-51320	Memberships/Dues	0	0	-	-	-	-	-	0%
200-00-51330	Mileage	0	0	-	-	-	-	-	0%
200-00-51340	Licensing & Certification	0	0	-	-	-	-	-	0%

Village of Caledonia Joint Health (Central Racine County Health Department)

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
200-00-51350	Employment Advertising	0	0	-	-	-	-	-	0%
200-00-60100	General Liability Insurance	0	0	-	-	-	-	-	0%
200-00-61000	Professional Services	0	0	-	-	-	-	-	0%
200-00-61100	Attorney Fees	0	0	-	-	-	-	-	0%
200-00-61300	Audit Fees	0	0	-	-	-	-	-	0%
200-00-61600	Village Services	0	0	-	-	-	-	-	0%
200-00-61700	Property Rental	0	0	-	-	-	-	-	0%
200-00-62100	Contracted Services	0	0	-	-	-	-	-	0%
200-00-62300	Equipment Rental & Maintenance	0	0	-	-	-	-	-	0%
200-00-63200	Fuel, Oil, Fluids	0	0	-	-	-	-	-	0%
200-00-63300	Vehicle Repairs & Maintenance	0	0	-	-	-	-	-	0%
200-00-64000	Public Education	0	0	-	-	-	-	-	0%
200-00-64030	Office Supplies	0	0	-	-	-	-	-	0%
200-00-64040	Postage & Shipping	0	0	-	-	-	-	-	0%
200-00-64060	Copying & Printing	0	0	-	-	-	-	-	0%
200-00-64070	Work Supplies	0	0	-	-	-	-	-	0%
200-00-64100	Janitorial Supplies	0	0	-	-	-	-	-	0%
200-00-64150	Communication Services	0	0	-	-	-	-	-	0%
200-00-64190	Miscellaneous Expenses	1,015,226	0	-	-	-	-	-	0%
200-00-64280	Medical Supplies	0	0	-	-	-	-	-	0%
200-00-64300	IT Maintenance & Subscriptions	0	0	-	-	-	-	-	0%
200-00-64310	IT Contracted Services	<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenses:		1,015,226	0	-	-	-	-	-	0%

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

CALEDONIA UTILITY DISTRICT

2024 PROPOSED WATER BUDGET

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

The Water Utility District budget has revenues from Water Rates, Impact Fees, Public Fire Protection Fees, and Bond Proceeds from borrowings.

The Caledonia Utility District is staffed by the following:

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

The Capital Outlay for 2024 consists of the following. Westview Village / Sundance Heights Watermain Replacement, to replace watermain installed in 1965 in anticipation of a Village Paving project. Vehicle Purchase of a Service Truck with a Crane. Water Meters, purchase of water meters for replacement and new development.

The Caledonia Water Utility District has debt service from past completed projects and from a future 2024 borrowing.

The Caledonia Water Utility District has proposed a balanced budget for 2024.

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
500-00-41110	Property Taxes	-	-	-	-	-	-	-	0%
500-00-42010	Special Assessments	54,910	25,435	14,000	70,266	70,266	23,425	9,425	67%
500-00-46140	Property Rentals	15,531	16,589	16,589	16,589	16,589	16,589	-	0%
500-00-46160	Tax Search Fee	6,813	7,000	7,000	3,863	5,000	5,000	(2,000)	-29%
500-00-46251	Residential Service	2,345,500	2,300,000	2,280,000	1,838,737	2,237,963	2,245,000	(35,000)	-2%
500-00-46252	Commercial Service	531,640	500,000	510,000	463,283	525,552	526,000	16,000	3%
500-00-46253	Industrial Service	41,039	34,000	34,000	44,071	49,783	50,000	16,000	47%
500-00-46254	Public Authorities Service	63,570	57,000	59,000	48,653	62,733	62,000	3,000	5%
500-00-46255	Public Fire Protection	1,167,322	1,031,000	1,100,000	781,804	1,166,843	1,150,000	50,000	5%
500-00-46256	Wholesale Water Charges	-	-	-	83,957	335,827	340,000	340,000	100%
500-00-47404	Service Charge Revenue	8,787	7,000	9,500	6,587	13,173	10,000	500	5%
500-00-48100	Interest Income	33,603	7,000	1,000	29,568	20,000	20,000	19,000	1900%
500-00-48105	Dividend Income	-	2,500	-	-	-	-	-	0%
500-00-48110	Other Interest	7	-	-	-	100	-	-	0%
500-00-48115	Late Payment Charges	77,511	45,000	70,000	31,396	45,000	50,000	(20,000)	-29%
500-00-48301	Sale of Property	8,288	-	12,500	-	12,500	-	(12,500)	0%
500-00-48900	Miscellaneous Revenue	16,307	5,000	-	1,286	5,000	5,000	5,000	100%
500-00-49100	Bond Proceeds	-	1,968,000	-	-	-	1,800,000	1,800,000	100%
500-00-49320	Impact Fees	86,800	125,000	75,000	57,350	114,700	75,000	-	0%
	Total Income:	<u>4,457,627</u>	<u>6,130,524</u>	<u>4,188,589</u>	<u>3,477,410</u>	<u>4,681,029</u>	<u>6,378,014</u>	<u>2,189,425</u>	<u>52%</u>
Expenses:									
500-00-50100	Salaries	282,076	326,413	315,808	192,631	283,000	302,011	(13,797)	-4%
500-00-50130	Overtime	7,130	5,000	5,000	2,546	5,000	5,000	-	0%
500-00-50170	FICA	19,938	25,353	24,542	13,596	22,032	23,525	(1,017)	-4%
500-00-50190	WRS	(40,423)	21,542	21,815	12,827	18,720	21,218	(597)	-3%

Village of Caledonia Water Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
500-00-50220	Health Care	70,829	99,878	106,283	58,809	70,000	87,184	(19,099)	-18%
500-00-50230	Retiree Health Care	28,346	-	12,850	4,550	12,849	10,552	(2,298)	-18%
500-00-50240	Life Insurance	1,062	5,581	1,588	504	1,050	608	(980)	-62%
500-00-50250	Dental Insurance	1,666	-	2,297	1,259	1,552	1,896	(401)	-17%
500-00-50260	Workers Compensation	1,322	9,449	9,925	9,925	9,925	8,655	(1,270)	-13%
500-00-50280	Clothing Allowance	1,480	2,025	2,025	197	2,000	1,800	(225)	-11%
500-00-50310	Safety Glasses	-	-	1,500	-	500	500	(1,000)	-67%
500-00-50330	Compensated Absences	-	13,000	13,000	13,000	13,000	13,000	-	0%
500-00-51000	Drug and Alcohol Testing	67	1,000	500	-	500	750	250	50%
500-00-51100	Testing/Physicals	67	-	-	167	500	750	750	100%
500-00-51300	Education/Training/Conferences	4,528	2,500	5,000	1,210	5,000	5,000	-	0%
500-00-51320	Memberships/Dues	-	-	-	661	615	1,000	1,000	100%
500-00-51330	Mileage	-	-	-	-	-	-	-	0%
Total Salaries & Fringes:		378,087	511,741	522,133	311,881	446,243	483,449	(38,684)	-7%
500-00-60100	General Liability Insurance	13,471	13,471	14,145	14,145	14,145	14,785	640	5%
500-00-61000	Professional Services	12,737	11,500	15,000	3,779	11,500	12,500	(2,500)	-17%
500-00-61100	Legal Fees	6,841	5,000	5,000	705	5,000	5,000	-	0%
500-00-61300	Audit Services	6,150	7,500	7,500	7,500	7,500	7,500	-	0%
500-00-61310	Banking/Financial Charges	2,299	1,800	2,000	2,125	3,060	3,000	1,000	50%
500-00-61340	Engineering Design Charges	27,234	30,000	30,000	20,667	30,000	30,000	-	0%
500-00-61600	Village Services	-	26,176	30,000	-	30,000	30,000	-	0%
500-00-62100	Contracted Services	535	-	-	-	-	-	-	0%
500-00-62103	Mapping	6,868	50,000	10,000	31	10,000	10,000	-	0%
500-00-62550	Purchased Water	2,394,494	2,200,000	2,300,000	1,281,416	2,250,887	2,300,000	-	0%
500-00-62560	Water Sampling and Testing	17,415	-	15,000	12,862	17,975	18,000	3,000	20%
500-00-63200	Fuel, Oil, Fluids	12,233	5,000	12,000	11,106	18,346	18,500	6,500	54%
500-00-63300	Vehicle Repairs & Maintenance	4,553	15,000	10,000	1,402	7,500	10,000	-	0%

Village of Caledonia

Water Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
500-00-64010	Notifications/publications	-	1,000	1,000	-	600	500	(500)	-50%
500-00-64030	Office Supplies	8,655	9,000	9,000	5,320	7,632	9,000	-	0%
500-00-64040	Postage & Shipping	15,452	17,000	15,000	11,684	15,804	16,000	1,000	7%
500-00-64060	Copying & Printing	105	-	-	440	700	700	700	0%
500-00-64070	Work Supplies	7,863	7,500	7,500	1,004	7,500	7,500	-	0%
500-00-64110	Small Equipment	-	-	-	692	1,500	-	-	0%
500-00-64120	Licenses, Permits & Fees	-	5,000	2,500	-	2,500	5,000	2,500	100%
500-00-64140	Utilities	15,223	24,000	24,000	11,830	22,000	24,000	-	0%
500-00-64150	Communication Services	10,234	10,000	10,000	8,721	12,548	12,500	2,500	25%
500-00-64180	Public Fire Protection	273,957	275,000	275,000	156,218	275,000	275,000	-	0%
500-00-64240	Building Repairs & Maintenance	274,625	390,000	20,000	200,992	222,830	20,000	-	0%
500-00-64250	Equipment Repairs & Maintenanc	-	-	15,191	983	411	20,000	4,809	100%
500-00-64270	Infrastructure Maintenance	-	-	300,000	-	-	300,000	-	100%
500-00-64320	IT Infrastructure	8,024	12,500	8,000	12,250	15,000	8,000	-	0%
500-00-69000	Unrealized Gain/Loss on Investment	(17,431)	-	-	-	-	-	-	0%
500-00-69100	Realized Gain/Loss on Investment	9,047	-	-	-	-	-	-	0%
Total Operating Expenses:		<u>3,110,585</u>	<u>3,116,447</u>	<u>3,137,836</u>	<u>1,765,874</u>	<u>2,989,939</u>	<u>3,157,485</u>	<u>19,649</u>	1%
Total Salaries & Operating:		<u>3,488,672</u>	<u>3,628,188</u>	<u>3,659,969</u>	<u>2,077,756</u>	<u>3,436,182</u>	<u>3,640,934</u>	<u>(19,035)</u>	-1%
500-00-65030	Equipment	1,022	12,500	-	17,962	17,962	-	-	0%
500-02-65130	Water Meters	-	125,000	125,000	-	125,000	125,000	-	0%
500-03-65130	GIS Mapping	-	-	-	-	-	-	-	0%
500-04-65130	Vehicle Replacement	-	20,000	50,000	-	50,000	60,000	10,000	20%
500-05-65130	North Kremer Additions Waterma	-	-	-	-	-	-	-	0%
500-06-65130	Washington Meadows	-	2,134,000	-	-	2,134,000	-	-	0%

Village of Caledonia Water Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
500-07-65130	Sundance Heights	-	-	-	-	-	1,800,000	1,800,000	100%
	Total Capital Expenditures:	<u>1,022</u>	<u>2,291,500</u>	<u>175,000</u>	<u>17,962</u>	<u>2,326,962</u>	<u>1,985,000</u>	<u>1,810,000</u>	<u>1034%</u>
Other Expenses:									
500-00-67100	Interest	363,695	381,749	374,300	191,589	374,300	314,972	(59,328)	-16%
500-00-67300	Principal	-	550,000	560,000	-	560,000	675,900	115,900	21%
500-00-68000	Depreciation Expense	476,420	480,167	480,167	-	480,167	480,167	-	0%
500-00-68100	Depreciation Expense CIAC	569,152	550,926	550,926	-	550,926	550,926	-	0%
500-00-68200	Amoritization Expense	(22,103)	-	-	-	-	-	-	0%
	Total Other Expense:	<u>1,387,164</u>	<u>1,962,842</u>	<u>1,965,393</u>	<u>191,589</u>	<u>1,965,393</u>	<u>2,021,965</u>	<u>56,572</u>	<u>30%</u>
	Net Income	(419,231)	(1,752,006)	(1,611,773)	1,190,104	(3,047,509)	(1,269,884)	341,889	-21%
Add in non-cash expenses									
	Add Depreciation Expense			480,167			480,167		
	Add Depreciation Expense CIAC			550,926			550,926		
	Add Amoritization Expense			<u>-</u>			<u>-</u>		
	Anticipated change in net cash			(580,680)			(238,791)		

Caledonia Utility District - Water
Proposed Capital Improvement Program 2024-2027

August 31, 2023

	2024	2025	2026	2027	Total
<u>Transmission and Distribution Mains</u>					
Western Village / Sundance Heights	\$ 1,800,000				\$ 1,800,000
North Green Bay Road			\$ 4,000,000		\$ 4,000,000
Caddy Vista East				\$ 2,500,000	\$ 2,500,000
Erie Street Water System Improvements (TID #5)			\$ 1,895,700		\$ 1,895,700
Lakeshore Drive Water Main / Harborview Estates		\$ 2,000,000			\$ 2,000,000
North Main Street Resurfacing Utility Rehabilitation					\$ -
Annual Main Replacement Program					\$ -
	\$ 1,800,000	\$ 2,000,000	\$ 5,895,700	\$ 2,500,000	\$ 12,195,700
<u>Vehicles **</u>					
Vehicle Replacement	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
<u>Meter Replacement</u>					
Meters	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 500,000
Total Cost	\$ 1,985,000	\$ 2,030,000	\$ 5,925,700	\$ 2,530,000	\$ 12,845,700

Sources of Funding

Utility Cash
Utility Net Revenue
Developer Contribution
Bonding

Total

CALEDONIA UTILITY DISTRICT

2024 PROPOSED SANITARY SEWER BUDGET

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

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

The Caledonia Utility District is staffed by the following:

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

The Capital Outlay for 2024 consists of the following. Central Lift Station Attenuation Basin, to provide wet weather storage to control discharge rates to the Wastewater Treatment Plant (25% of overall cost estimate). Racine Treatment Plant Upgrades, the Wastewater Treatment Plant is upgrading the Blower Engines and UV Disinfection (Caledonia's estimated share over 20 years). Vehicle Purchase of a Service Truck with a Crane. Sewer Modeling and GIS Mapping as/or if necessary.

The Caledonia Sewer Utility District has debt service from past completed projects and from a future 2024 borrowing.

The Caledonia Sewer Utility District has proposed a balanced budget for 2024.

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
501-00-41110	Property Taxes	556,708	556,708	552,808	552,808	552,808	359,478	(193,330)	-35%
501-00-42010	Special Assessment	5,401	2,660	-	-			-	0%
501-00-46160	Tax Search Fee	8,638	11,000	7,000	5,013	7,000	7,000	-	0%
501-00-46251	Residential Service	6,005,971	5,750,000	6,369,000	4,796,632	6,369,000	6,370,000	1,000	0%
501-00-46252	Commercial Service	1,097,170	1,065,000	1,219,000	895,518	1,219,000	1,215,000	(4,000)	0%
501-00-46253	Industrial Service	52,800	51,000	55,700	44,880	55,700	60,000	4,300	8%
501-00-46254	Public Authorities Service	168,093	170,000	185,500	132,600	176,800	175,000	(10,500)	-6%
501-00-47404	Sewer Connection Fee	267,750	400,000	250,000	193,800	387,600	250,000	-	0%
501-00-48100	Interest Income	174,949	25,000	2,500	186,530	100,000	75,000	72,500	2900%
501-00-48115	Late Payment Charges	181,462	100,000	100,000	91,060	110,000	100,000	-	0%
501-00-48301	Sale of Property	8,288	-	37,500	-	37,500	-	(37,500)	100%
501-00-48900	Miscellaneous Revenue	6,813	26,000	6,500	2,362	6,500	5,000	(1,500)	-23%
501-00-49100	Bond Proceeds	-	18,875,176	6,102,000	-	6,102,000	5,650,000	(452,000)	-7%
501-00-49310	Capital Contribution	549,458	-	-	-	-	-	-	0%
501-00-49320	Impact Fees	-	-	-	-	-	-	-	0%
	Total Income:	9,083,499	27,032,544	14,887,508	6,901,202	15,123,908	14,266,478	(621,030)	-4%
Expenses:									
					-				
501-00-50100	Salaries	304,182	326,413	315,808	170,581	283,000	302,011	(13,797)	-4%
501-00-50130	Overtime	5,798	5,000	5,000	11,142	5,000	5,000	-	0%
501-00-50170	FICA	21,476	25,353	24,542	11,738	22,032	23,525	(1,017)	-4%
501-00-50190	WRS	(43,032)	21,542	21,815	12,040	18,720	21,218	(597)	-3%
501-00-50220	Health Care	75,978	99,878	106,283	59,958	70,000	87,184	(19,099)	-18%
501-00-50230	Retiree Health Care	30,169	-	12,850	4,550	12,849	10,552	(2,298)	100%
501-00-50240	Life Insurance	1,175	3,284	848	535	1,050	608	(240)	-28%
501-00-50250	Dental Insurance	1,808	2,297	2,038	1,227	1,552	1,896	(142)	-7%
501-00-50260	Workers Compensation	1,477	9,450	9,925	9,925	11,103	8,655	(1,270)	-13%
501-00-50280	Clothing Allowance	1,480	2,025	2,000	197	1,500	1,800	(200)	-10%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
501-00-50290	Other Personnel Benefits	-	2,026	-	-	-	-	-	0%
501-00-50310	Safety Glasses	-	-	1,500	-	500	500	(1,000)	-67%
501-00-50330	Compensated Absences	-	13,000	13,000	13,000	13,000	13,000	-	0%
501-00-50340	Education Benefit	-	1,000	1,000	-	1,000	750	(250)	-25%
501-00-51100	Testing/Physicals	202	1,250	500	167	500	750	250	50%
501-00-51300	Education/Training/Conferences	2,940	2,500	5,000	725	5,000	5,000	-	0%
501-00-51320	Memberships/Dues	-	-	-	-	-	1,000	1,000	100%
Total Salaries & Fringes:		403,653	515,018	522,109	295,785	446,806	483,449	(38,660)	-7%
501-00-60100	General Liability Insurance	13,471	13,471	14,145	14,145	14,145	14,785	640	5%
501-00-61000	Professional Services	3,867	10,000	3,750	800	3,750	4,000	250	7%
501-00-61010	EPA Risk Resilience	-	3,000	-	-	3,000	-	-	0%
501-00-61100	Legal Fees	1,050	5,000	5,000	-	5,000	5,000	-	0%
501-00-61300	Audit Services	6,150	7,500	7,500	7,500	7,500	7,500	-	0%
501-00-61310	Banking/Financial Charges	2,299	2,000	2,000	2,125	2,300	2,300	300	15%
501-00-61340	Engineering Design Charges	38,483	50,000	30,000	26,416	30,000	20,000	(10,000)	-33%
501-00-61600	Village Services	26,176	26,176	30,000	-	30,000	30,000	-	0%
501-00-62100	Contracted Services	18	-	-	-	-	-	-	0%
501-00-62102	Modeling	-	-	15,000	-	15,000	15,000	-	0%
501-00-62101	Televising	-	-	-	710	1,500	-	-	0%
501-00-62103	Mapping	-	-	10,000	31	10,000	10,000	-	0%
501-00-62104	Smoke Testing	-	50,000	-	-	-	-	-	0%
501-00-62550	Sewer Treatment Charges	2,000,199	2,500,000	2,380,000	1,536,182	3,050,000	3,355,000	975,000	41%
501-00-63200	Fuel, Oil, Fluids	13,197	7,500	14,500	11,982	20,000	20,000	5,500	38%
501-00-63300	Vehicle Repairs & Maintenance	13,131	15,000	15,000	1,042	2,084	10,000	(5,000)	-33%
501-00-64010	Notifications/publications	-	750	1,000	11	600	500	(500)	-50%
501-00-64030	Office Supplies	7,995	9,000	7,500	5,096	7,500	9,000	1,500	20%
501-00-64040	Postage & Shipping	15,452	15,000	15,000	11,684	15,000	15,500	500	3%
501-00-64060	Copying & Printing	105	-	-	440	620	700	700	0%

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
501-00-64070	Work Supplies	4,902	6,500	7,500	1,706	5,000	7,500	-	0%
501-00-64140	Utilities	151,144	170,000	170,000	119,727	170,000	180,000	10,000	6%
501-00-64150	Communication Services	12,157	12,500	12,500	9,651	19,302	14,000	1,500	12%
501-00-64190	Miscellaneous Expenses	35	-	-	1,009	1,000	-	-	0%
501-00-64240	Building Repairs & Maintenance	62,602	185,000	150,000	117,469	150,000	150,000	-	0%
501-00-64250	Equipment Repairs & Maintenance	-	1,000	15,191	4,376	15,191	15,000	(191)	-1%
501-00-64320	IT Infrastructure	6,617	12,500	8,000	12,197	15,000	8,000	-	0%
501-00-64400	Equipment/Storage Rental	-	-	-	-	-	-	-	0%
Total Operating Expenses:		2,379,050	3,101,897	2,913,586	1,884,299	3,593,493	3,893,785	980,199	34%
Total Salaries & Operating Expenses:		2,782,703	3,616,915	3,435,695	2,180,083	4,040,299	4,377,233	941,538	27%
501-00-65030	Equipment	1,183	225,000	-	143,697	143,697	-	-	-
501-00-65050	Communications Equipment	40	-	-	-	-	-	-	-
501-00-65210	Central Lift Station-Design	-	300,000	-	-	-	-	-	-
501-00-65211	Central Lift Station-Const	-	-	5,650,000	-	-	5,650,000	-	0%
501-00-65221	Hoods Creek At Basin-Const	-	8,578,000	-	-	-	-	-	-
501-00-65222	Hoods Creek At Basin-Inspect	-	750,000	-	-	-	-	-	-
501-00-65231	Dominican Lift Station-Const	-	930,000	-	-	-	-	-	-
501-00-65232	Dominican Lift Station-Inspect	-	80,000	-	-	-	-	-	-
501-00-65240	Riverbend Lift Station-Design	-	425,000	-	-	-	-	-	-
501-00-65241	Riverbend Lift Station-Const	-	4,068,000	-	-	-	-	-	-
501-00-65242	Riverbend Lift Station-Inspect	-	354,000	-	-	-	-	-	-
501-01-65140	Annual Sewer Televising	-	-	-	-	-	-	-	-
501-02-65140	Sewer Modeling	18,783	15,000	-	-	-	15,000	15,000	100%
501-03-65140	GIS Mapping	27,849	50,000	-	-	-	15,000	15,000	100%
501-04-65140	Vehicle Replacement	-	20,000	50,000	-	50,000	60,000	10,000	20%
501-14-65143	Inspection	-	-	-	-	-	-	-	-
Total Capital Expenditures:		47,855	15,795,000	5,700,000	143,697	193,697	5,740,000	40,000	-

Village of Caledonia Sewer Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Total Expenses:		<u>2,830,558</u>	<u>19,411,915</u>	<u>9,135,695</u>	<u>2,323,780</u>	<u>4,233,995</u>	<u>10,117,233</u>	<u>2,864,614</u>	
Net Ordinary Income:		6,252,941	7,620,629	5,751,813	4,577,422	10,889,913	4,149,245	(3,485,644)	
501-00-67100	Interest	1,545,815	1,580,174	1,353,730	776,698	1,553,397	1,449,053	95,323	7%
501-00-67300	Principal	520,023	2,888,239	1,410,702	566,530	1,410,702	2,188,441	777,739	55%
501-00-67600	Bond Issuance Costs	-	-	-	-			-	0%
501-00-68000	Depreciation Expense	1,486,305	1,437,252	1,437,252	-	1,437,252	1,437,252	-	0%
501-00-68100	Depreciation Expense CIAC	345,096	346,276	346,276	-	346,276	346,276	-	0%
501-00-68200	Amoritization Expense	579,420	817,497	817,497	-	817,497	817,497	-	0%
501-00-69100	Realized Gain/Loss on Investme	-	-	-	-	-	-	-	0%
Total Other Expense:		<u>4,476,658</u>	<u>7,069,438</u>	<u>5,365,457</u>	<u>1,343,228</u>	<u>5,565,124</u>	<u>6,238,519</u>	<u>873,062</u>	<u>16%</u>
Net Income		1,776,283	551,191	386,356	3,234,194	5,324,789	(2,089,274)	(2,475,630)	-641%
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							511,751		

Caledonia Utility District - Sanitary Sewer
Proposed Capital Improvement Program 2024-2028

August 31, 2023

	2024	2025	2026	2027	2028	Total
Collection System						
System Wide Sewer Capacity Modeling & Annual Sewer Televising			\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Central Lift Station Attenuation Basin & Safety Site	\$ 5,650,000	\$ 11,300,000	\$ 5,650,000			\$ 22,600,000
Caddy Vista Improvements-East				\$ 1,250,000		\$ 1,250,000
Annual Sewer Replacement Program			\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000
	\$ 5,650,000	\$ 11,300,000	\$ 6,250,000	\$ 1,850,000	\$ 600,000	\$ 25,650,000
Lift Station						
Riverbend Lift Station Safety Site			\$ 2,000,000			\$ 2,000,000
Annual Lift Station Improvements			\$ 250,000	\$ 250,000	\$ 250,000	\$ 750,000
	\$ -	\$ -	\$ 2,250,000	\$ 250,000	\$ 250,000	\$ 2,750,000
I & I Improvements						
4 1/2 Mile Road Sanitary Sewer Rehabilitation (TID #5)				\$ 210,000		\$ 210,000
Annual I & I Improvements			\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
	\$ -	\$ -	\$ 300,000	\$ 510,000	\$ 300,000	\$ 1,110,000
Treatment Plant Upgrades						
Treatment Plant Upgrades	\$ 3,620,000					\$ 3,620,000
Vehicles **						
Vehicle Replacement	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Jet Rodder / Vactor				\$ 500,000.00		500,000
Force Mains						
Riverbend Forcemain			3,750,000			\$ 3,750,000
North Main Street Resurfacing Utility Rehabilitation						
	-	-	3,750,000			\$ 3,750,000
Total Cost	\$ 9,330,000	\$ 11,330,000	\$ 12,580,000	\$ 3,140,000	\$ 1,180,000	\$ 37,560,000

Sources of Funding

Utility Cash
Utility Net Revenue
Bonding

Total

CALEDONIA UTILITY DISTRICT

2024 PROPOSED STORM WATER BUDGET

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

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

The Caledonia Utility District is staffed by the following:

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

The Capital Outlay for 2024 consists of the following. Culvert Replacements, to replace road culverts that have failed and under roads that are scheduled to be repaved. Hoods Creek Brushing, for the continued brushing of the Hoods Creek near the Aldebaran Subdivision. Turtle Creek Restoration, for the acquisition of easements for the upcoming project for increased capacity and conveyance of storm water. 4 Mile Road Tile Candlelight/Erie, for the design of the replacement of an approximate 100-year-old drain tile. Vehicle Purchase of a SUV. Equipment Purchase of a skid steer & trailer to be shared between the Highway Department & Utility District.

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

The Caledonia Storm Water Utility District has proposed a balanced budget for 2024.

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
Income:									
502-00-42010	Special Assessment	12,436	41,632	-	4,304	4,304	35,700	35,700	100%
502-00-46311	Engineering Design Charges	12,510	17,500	17,500	1,200	17,500	15,000	(2,500)	-14%
502-00-47400	ERU Storm water fee	1,041,542	1,025,000	1,040,000	-	1,040,000	1,050,000	10,000	1%
502-00-48100	Interest Income	9,976	20,000	1,000	18,102	7,500	5,000	4,000	400%
502-00-48900	Miscellaneous Revenue	823	-	-	3,750	-	-	-	0%
502-00-49300	Fund Balance Applied	-	593,062	-	-	-	35,000	35,000	1000%
Total Income:		1,077,287	1,697,194	1,058,500	27,357	1,069,304	1,140,700	82,200	8%
-									
Expense:									
-									
502-00-50100	Salaries	342,201	313,946	315,082	212,630	291,478	177,419	(137,663)	-44%
502-00-50130	Overtime	1,889	-	1,500	353	1,500	1,500	-	0%
502-00-50170	FICA	25,073	24,017	24,219	14,959	20,488	13,611	(10,608)	-44%
502-00-50190	WRS	(21,233)	20,406	21,528	14,483	19,829	12,276	(9,252)	-43%
502-00-50220	Health Care	74,376	80,297	68,666	61,319	87,578	42,610	(26,056)	-38%
502-00-50240	Life Insurance	1,222	2,917	746	574	769	339	(407)	-55%
502-00-50250	Dental Insurance	1,696	1,767	1,299	1,153	1,557	951	(348)	-27%
502-00-50260	Workers Compensation	756	8,952	9,400	9,386	9,400	5,052	(4,348)	-46%
502-00-50280	Clothing Allowance	1,781	1,800	1,800	314	1,800	900	(900)	-50%
502-00-50310	Safety Glasses	-	1,200	1,200	-	500	500	(700)	-58%
502-00-51300	Education/Training/Conferences	4,202	5,000	5,000	1,495	-	5,000	-	0%
502-00-51320	Memberships/Dues	182	200	100	50	100	200	100	0%
502-00-51340	Certification/licensing	-	3,000	3,000	-	3,000	1,000	(2,000)	-67%
Total Salaries & Fringes:		457,934	463,502	453,540	316,715	437,999	261,359	(192,181)	-42%
502-00-60100	General Liability Insurance	2,165	2,165	2,273	2,273	2,273	2,375	102	4%

Village of Caledonia

Stormwater Utility

Acct #	Acct Title	Actual	Budget	Budget	Actual	Estimated	Budget	Variance	
		12/31/2022	12/31/2022	1/1/2023	9/30/2023	12/31/2023	2024	Amt	%
502-00-61000	Professional Services	255	-	1,000	-	-	-	(1,000)	-100%
502-00-61100	Legal Fees	328	5,000	5,000	212	5,000	5,000	-	0%
502-00-61300	Audit Services	4,050	5,000	5,000	5,000	5,000	5,000	-	0%
502-00-61340	Engineering Design Charges	-	-	-	644	1,500	3,000	3,000	100%
502-00-61600	Village Services	7,500	7,500	7,500	-	7,500	7,500	-	0%
502-00-62100	Contracted Services	-	-	1,000	-	1,000	1,000	-	100%
502-00-62101	MS4 - Illicit Discharge	13,018	11,500	12,500	11,060	12,500	13,000	500	4%
502-00-62102	MS4 - Public Education	4,455	4,100	4,750	4,455	4,750	5,000	250	5%
502-00-63300	Vehicle Repairs & Maintenance	623	-	1,000	727	1,500	500	(500)	100%
502-00-64030	Office Supplies	517	2,500	2,500	184	500	2,500	-	0%
502-00-64040	Postage & Shipping	-	1,500	500	-	-	500	-	0%
502-00-64050	Publications & Subscriptions	-	600	200	124	200	200	-	0%
502-00-64070	Work Supplies	1,542	3,000	3,000	342	1,500	3,000	-	0%
502-00-64140	Utilities	3,506	5,000	3,500	2,087	3,500	3,500	-	0%
502-00-64150	Communication Services	300	1,000	250	180	500	250	-	0%
502-00-64190	Miscellaneous Expenses	34,532	-	-	-	-	-	-	0%
502-00-64240	Building Repairs & Maintenance	70,730	65,000	100,000	135,329	100,000	175,000	75,000	75%
502-00-64250	Equipment Repairs & Maintenance	14,948	-	-	6,678	13,500	15,000	15,000	0%
502-00-64260	Grounds Repairs & Maintenance	26,875	37,000	37,000	6,895	13,790	37,000	-	0%
502-00-64300	IT Maintenance & Subscriptions	12,343	7,500	10,000	11,180	10,000	15,000	5,000	50%
502-00-64500	Permits & Fees	3,000	3,000	3,000	3,000	3,000	3,000	-	0%
502-00-65040	Equipment-Vehicles	-	-	35,000	5	35,000	105,000	70,000	100%
502-00-65060	Computer Hardware	1,454	-	-	-	-	-	-	0%
502-00-65150	Storm Sewers	173,496	-	126,529	-	126,529	-	(126,529)	0%
502-00-65151	Culvert Replacements	48,795	65,000	85,000	42,548	85,000	85,000	-	0%
502-00-65152	GIS Update	345	-	10,000	27,802	27,195	10,000	-	100%
502-00-65153	Hood Creek Brushing	-	25,000	25,000	-	25,000	25,000	-	0%

Village of Caledonia Stormwater Utility

Acct #	Acct Title	Actual 12/31/2022	Budget 12/31/2022	Budget 1/1/2023	Actual 9/30/2023	Estimated 12/31/2023	Budget 2024	Variance Amt	%
502-00-65154	HWY 32 Stream Restoration	-	362,000	-	204,876	362,000	-	-	0%
502-00-65155	Turtle Creek Restoration	-	50,000	100,000	-	-	100,000	-	0%
502-00-65156	Westview Village Storm	-	125,000	-	2,636	2,500	-	-	0%
502-00-65157	Generator Upgrades	11,179	25,000	25,000	17,962	25,000	-	(25,000)	-100%
502-00-65158	4 Mile Tile Candlelight Erie	-	-	-	-	-	257,016	257,016	100%
Total Operating Expenses:		<u>435,955</u>	<u>813,365</u>	<u>606,502</u>	<u>486,200</u>	<u>875,737</u>	<u>879,341</u>	<u>272,839</u>	45%
Total Expenses:		<u>893,889</u>	<u>1,276,867</u>	<u>1,060,042</u>	<u>802,915</u>	<u>1,313,736</u>	<u>1,140,700</u>	<u>80,658</u>	
Net Ordinary Income:		<u>183,398</u>	<u>420,327</u>	<u>(1,542)</u>	<u>(775,558)</u>	<u>(244,432)</u>	<u>0</u>	<u>1,542</u>	
502-00-67100	Interest	-	-	-	-	-	-	-	0%
502-00-67300	Principal	-	-	-	-	-	-	-	0%
502-00-68000	Depreciation Expense	<u>432,155</u>	<u>423,919</u>	<u>426,843</u>	<u>-</u>	<u>426,843</u>	<u>426,843</u>	<u>-</u>	0%
Total Other Expense:		<u>432,155</u>	<u>423,919</u>	<u>426,843</u>	<u>-</u>	<u>426,843</u>	<u>426,843</u>	<u>-</u>	-100%
Net Income		(248,757)	(3,592)	(428,385)	(775,558)	(671,275)	(426,843)	1,542	0%
Add in non-cash expenses									
Add Depreciation Expense		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,843</u>	<u>426,843</u>	-100%
Anticipated change in net cash		(248,757)	(3,592)	(428,385)	(775,558)	(671,275)	0	428,385	-100%