

2015

VILLAGE

OF

CALEDONIA

PROPOSED

BUDGET

10/13/2014

Table of Contents

Tax Levy Allocation / Limitation	1
General Fund - Budget Summary	2
General Fund - Revenues	3 - 4
General Fund - Accounting/Treasurer	5
General Fund - Administration	6
General Fund - Assessor	7
General Fund - Building	8
General Fund - Elections	9
General Fund - Engineering	10
General Fund - Fire	11 - 12
General Fund - Highway	13 - 14
General Fund - Maintenance & Utilities	15
General Fund - Muni Court	16
General Fund - Other Services	17
General Fund - Police	18 - 19
General Fund - Police Support	20
General Fund - Professional	21
General Fund - Village Board	22
General Fund - Village Clerk	23
Special Fund - Debt Service	24
Special Fund - Capital Projects	25 - 26
Special Fund - TID #3	27
Special Fund - TID #4	28
Special Fund - 4 Mile Grade Separation	29
Special Fund - Recycling	30
Special Fund - Refuse	31
Special Fund - Storm Water District	32 - 33
Special Fund - Caledonia Parks Enterprise Fund	34
Special Fund - Caledonia Memorial Park	35
Special Fund - Caledonia/Mt. Pleasant Joint Parks	36
Special Fund - Caledonia/Mt. Pleasant Health Dept.	37
Special Fund - Caledonia Utility District	38 - 44

**VILLAGE OF CALEDONIA
LEVY LIMIT CALCULATION
TAX LEVY REALLOCATION**

	2009	2010	2011	2012	2013	2014	2015
GENERAL FUND	8,501,649	9,040,071	9,291,310	9,409,670	9,406,556	9,155,856	9,171,422
DEBT SERVICE FUND	1,033,226	1,064,783	1,083,933	1,146,000	1,253,203	1,385,172	1,406,737
CAPITAL PROJECTS FUND	95,464	95,464	95,464	0	10,000	991,500	1,037,050
JOINT HEALTH	177,402	177,402	182,724	175,643	175,037	172,623	173,662
JOINT PARKS	48,659	48,659	48,659	48,659	48,659	48,659	58,659
CEMETERY	0	0	5,500	5,500	8,000	8,000	8,000
PARK ENTERPRISE	67,939	25,939	25,640	40,000	42,000	50,000	50,000
SUB - TOTAL	9,924,339	10,452,318	10,733,230	10,825,472	10,943,455	11,811,810	11,905,530
LMSSD	675,000	675,000	675,000	675,000	613,000	0	0
RRSSD	175,000	175,000	75,000	75,000	75,000	0	0
SEWER	581,933	581,933	581,933	581,933	581,933	563,424	562,436
WATER	1,018,851	1,018,851	1,018,851	1,018,851	1,018,851	913,005	820,273
TOTAL	12,375,123	12,903,102	13,084,014	13,176,256	13,232,239	13,288,239	13,288,239
LEVY INCREASE %%%			1.40%	0.70%	0.42%	0.42%	0.00%
LEVY INCREASE \$\$\$			180,912	92,242	55,983	56,000	0

VILLAGE OF CALEDONIA
2015 BUDGET SUMMARY

	2012 ACTUAL	2012 BUDGET	2013 ACTUAL	2013 BUDGET	2014 BUDGET	2015 BUDGET
REVENUES	12,977,232	12,847,337	13,331,152	12,876,225	12,826,293	13,046,475
ACCT/TREASURER	246,890	248,496	238,113	254,214	212,957	219,732
ADMINISTRATION	283,969	264,926	227,183	234,757	127,620	125,513
ASSESSOR	178,131	182,575	69,863	79,075	80,875	104,875
BUILDING	221,852	218,885	226,603	220,130	231,250	238,056
ELECTIONS	95,334	62,700	30,602	36,600	74,690	32,600
ENGINEERING	234,496	237,634	233,372	240,282	245,460	239,308
FIRE DEPT.	4,169,851	4,277,650	4,348,077	4,351,212	4,264,250	4,207,456
HIGHWAY DEPT.	1,636,352	1,864,922	1,801,929	1,853,366	1,873,820	1,968,778
MAINT. & UTILITIES	138,203	148,000	129,442	144,850	139,850	151,650
MUNI COURT	31,750	31,319	34,598	31,386	41,173	41,401
OTHER SERVICES	578,352	536,538	554,806	603,081	615,504	686,255
POLICE DEPT.	3,283,503	3,277,430	3,308,000	3,308,142	3,331,843	3,413,270
POLICE SUPPORT	650,387	654,225	658,721	671,265	670,955	674,935
PROFESSIONAL	695,270	697,800	722,622	702,700	693,200	709,800
VILLAGE BOARD	89,095	60,985	60,587	61,514	61,731	61,712
VILLAGE CLERK	81,300	83,252	84,378	83,651	161,115	171,134
TOTAL	<u>12,614,734</u>	<u>12,847,337</u>	<u>12,728,895</u>	<u>12,876,225</u>	<u>12,826,293</u>	<u>13,046,475</u>
NET SURPLUS/DEFICIT	362,498	0	602,257	0	0	0

REVENUE

The Village receives revenue from three main sources. The biggest source of revenue are property taxes. Another major source of revenue are the various types of aid from the State of Wisconsin such as shared revenue and transportation aid. The third major sources of revenue are the fees charged by the Village. Examples of such fees are such things as building permit fees, dog license fees and ambulance fees.

VILLAGE OF CALEDONIA

REVENUES	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Income							
4100 · TAXES							
4110 · GENERAL PROPERTY TAXES	9,409,670.00	9,409,670.00	9,405,743.80	9,406,556.00	9,155,856.00	9,155,856.00	9,171,422.00
Total 4100 · TAXES	9,409,670.00	9,409,670.00	9,405,743.80	9,406,556.00	9,155,856.00	9,155,856.00	9,171,422.00
4200 · INTER GOV. REVENUES							
4210 · AMBULANCE GRANTS	6,674.16	6,800.00	6,188.23	6,800.00	4,328.40	6,200.00	6,200.00
4220 · FIRE INSURANCE	71,400.01	67,000.00	67,759.38	71,400.00	74,681.49	71,400.00	75,000.00
4225 · SAFER GRANT	0.00	0.00	14,826.34	0.00	58,041.00	155,400.00	155,400.00
4230 · HIGHWAY AIDS	861,335.70	861,358.00	847,350.27	847,858.00	655,357.83	874,183.00	999,575.00
4240 · POLICE GRANTS	21,574.28	0.00	21,153.12	4,640.00	4,480.00	4,640.00	4,640.00
4260 · STATE SHARED REVENUES	615,934.59	613,476.00	829,356.97	809,776.00	331,535.88	871,719.00	898,943.00
4265 · STATE COMPUTER AID	0.00	0.00	9,279.00	0.00	10,296.00	0.00	10,500.00
Total 4200 · INTER GOV. REVENUES	1,576,918.74	1,548,634.00	1,795,913.31	1,740,474.00	1,138,720.60	1,983,542.00	2,150,258.00
4300 · CONSTRUCTION PERMITS							
4310 · BUILDING PERMITS	235,108.38	85,000.00	212,518.03	110,000.00	118,411.34	130,000.00	130,000.00
4320 · ELECTRICAL PERMITS	42,274.25	20,000.00	67,548.64	25,000.00	17,180.72	40,000.00	40,000.00
4325 · EROSION CONTROL FEES	18,061.79	4,200.00	18,545.61	4,200.00	7,830.66	4,200.00	4,200.00
4330 · HEATING PERMITS	24,526.31	15,000.00	70,559.87	17,500.00	35,819.80	25,950.00	25,950.00
4340 · PLUMBING PERMITS	56,002.52	27,000.00	59,861.38	45,000.00	35,035.20	50,000.00	50,000.00
4345 · FENCE PERMITS	4,305.00	4,800.00	4,060.00	3,250.00	3,010.00	4,800.00	4,800.00
4350 · ENGINEERING PERMITS/FEES	67,757.04	20,000.00	42,119.27	80,000.00	29,262.90	30,000.00	30,000.00
4355 · FIRE DEPT REVIEW CHARGES	7.41	50.00	0.00	500.00	0.00	500.00	500.00
Total 4300 · CONSTRUCTION PERMITS	448,042.70	176,050.00	475,212.80	285,450.00	246,550.62	285,450.00	285,450.00
4400 · LICENSES							
4410 · CIGARETTE LICENSES	2,200.00	2,000.00	2,300.00	2,500.00	2,015.00	2,200.00	2,200.00
4420 · DOG LICENSES	34,543.22	40,000.00	35,355.12	38,000.00	22,901.50	35,000.00	35,000.00
4430 · LIQUOR LICENSES	28,028.00	25,000.00	29,450.00	27,600.00	26,956.00	27,600.00	28,000.00
4440 · OPERATOR LICENSES	11,967.00	10,000.00	10,857.00	10,000.00	10,050.00	10,000.00	10,000.00
4450 · SODA LICENSES	325.00	320.00	300.00	320.00	280.00	320.00	320.00
Total 4400 · LICENSES	77,063.22	77,320.00	78,262.12	78,420.00	62,202.50	75,120.00	75,520.00
4500 · OTHER FEES/PERMITS							
4510 · BUS./OCCUPATION LICENSES	110.00	250.00	250.00	250.00	105.00	250.00	250.00
4520 · CABLE TV FEES	325,124.42	325,000.00	350,831.95	345,000.00	179,960.52	345,000.00	350,000.00
4550 · MINING FEES	500.00	3,000.00	1,725.00	3,000.00	2,225.00	3,000.00	3,000.00
4555 · NEIGHBORHOOD PLANNING SURCHARGE	35,651.26	10,000.00	36,423.15	10,000.00	21,029.06	10,000.00	10,000.00
4560 · OTHER PERMIT FEES	0.00	75.00	1,295.00	75.00	695.00	75.00	75.00
Total 4500 · OTHER FEES/PERMITS	361,385.68	338,325.00	390,525.10	358,325.00	204,014.58	358,325.00	363,325.00
4600 · HEALTH/SAFETY SERVICES							
4610 · AMBULANCE FEES	350,193.01	500,000.00	460,709.31	410,000.00	362,046.13	410,000.00	420,000.00
4695 · FIRE DEPT SERVICES	39,549.00	25,000.00	39,373.50	39,000.00	0.00	39,000.00	39,000.00
Total 4600 · HEALTH/SAFETY SERVICES	389,742.01	525,000.00	500,082.81	449,000.00	362,046.13	449,000.00	459,000.00
4700 · MUNICIPAL ORDINANCES							
4710 · COURT PENALTIES & FEES	259,731.78	280,000.00	294,716.92	300,000.00	242,735.45	300,000.00	300,000.00
4740 · WEED CONTROL PENALTIES	8,927.95	30,000.00	10,415.00	30,000.00	709.75	10,000.00	10,000.00
Total 4700 · MUNICIPAL ORDINANCES	268,659.73	310,000.00	305,131.92	330,000.00	243,445.20	310,000.00	310,000.00

VILLAGE OF CALEDONIA

REVENUES	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
4800 · OTHER SERVICES							
4810 · COPY SERVICE FEE	404.59	400.00	433.61	400.00	132.16	400.00	400.00
4820 · HOTEL/MOTEL ROOM FEES	3,276.52	2,500.00	3,515.37	2,500.00	8,362.07	2,500.00	3,000.00
4840 · SPECIAL ASSESSMENT LETTERS	21,870.00	14,000.00	24,595.42	14,000.00	16,045.00	14,000.00	16,000.00
Total 4800 · OTHER SERVICES	25,551.11	16,900.00	28,544.40	16,900.00	24,539.23	16,900.00	19,400.00
4900 · PROPERTY RELATED SERVICES							
4906 · CELL TOWER RENT	10,585.19	11,000.00	10,873.68	11,000.00	10,171.92	11,000.00	11,000.00
4908 · TOWN PROPERTY RENT	2,826.00	1,000.00	1,350.00	1,000.00	1,401.00	1,000.00	1,000.00
Total 4900 · PROPERTY RELATED SERVICES	13,411.19	12,000.00	12,223.68	12,000.00	11,572.92	12,000.00	12,000.00
4930 · OPERATING DEPARTMENT REVENUES							
4932 · FINANCE DEPARTMENT REVENUES	23,000.00	23,000.00	24,935.50	23,000.00	27,967.12	32,500.00	32,500.00
4936 · ENGINEERING DEPARTMENT REVENUES	165,633.31	175,000.00	120,504.50	55,000.00	15,551.00	10,000.00	10,000.00
4938 · HIGHWAY DEPARTMENT REVENUES	189,242.48	96,900.00	153,236.31	110,000.00	7,070.82	110,000.00	140,000.00
Total 4930 · OPERATING DEPARTMENT REVENUES	377,875.79	294,900.00	298,676.31	188,000.00	50,588.94	152,500.00	182,500.00
4960 · OTHER REVENUES							
4962 · INVESTMENT INTEREST	18,747.99	500.00	33,069.64	3,500.00	8,255.85	20,000.00	10,000.00
4966 · OTHER REVENUES	5,511.57	3,000.00	3,157.21	3,000.00	3,579.27	3,000.00	3,000.00
4968 · POLICE AUCTION	152.01	100.00	109.22	100.00	121.50	100.00	100.00
4970 · REFUSE & RECYCLE INTEREST	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
4980 · CARRYOVER	0.00	103,438.00	0.00	0.00	0.00	0.00	0.00
4989 · TRANSFER IN/OTHER FUNDS	0.00	27,000.00	0.00	0.00	0.00	0.00	0.00
Total 4960 · OTHER REVENUES	28,911.57	138,538.00	40,836.07	11,100.00	16,456.62	27,600.00	17,600.00
Total Income	12,977,231.74	12,847,337.00	13,331,152.32	12,876,225.00	11,515,993.34	12,826,293.00	13,046,475.00

ACCOUNTING/TREASURER

SERVICES PROVIDED

PAYROLL/HUMAN RESOURCES

Bi-Weekly payroll for 132 employees
27 Day payroll for fire department
Federal/FICA withholding
Deferred Compensation administration
WRS administration
Union Dues administration
Child Support administration
AFLAC administration
HRA Administration
Unemployment administration
Health/Life/Dental Insurance
Accidental Death Dismemberment Insurance
Worker's Compensation administration
Sick day tracking
Vacation day tracking
Property/Liability Insurance
Quarterly 941 report
W-2/1099 Reporting

Salary/Staffing Levels

	Salary
Finance Manager	\$84,745
Accountant	\$39,020
Accting Clerk	\$17,680
Tax Collection	\$4,200

Education Benefits

CPA License requires 30 hours of continuing education.
Training provided by WGFOA and WICPA.

Treasurer training through UW-Green Bay.
Certified Municipal Treasurer requires 3 years of training.
2015 marks the second year of training for Jenny Jozwiak.

ACCOUNTING SERVICES

Accounts Payable Function
Accounts Receivable Function
Monthly Financial Statements
Provide Financial Analysis almost daily
Annual Budget Administration
Annual Audit Administration
Banking/Cash Administration
Investment Function
Bank Reconciliations
Special Assessments
Joint Health Accounting services
Storm Water District Accounting services
Refuse/Recycling Accounting services
Joint Parks Accounting services
Fixed Asset Tracking

TREASURER SERVICES

Cash Receipts/Bank Deposits
Weed Commissioner Function
Debt Service Administration
Annual Tax Collection
Tax settlements with Racine County
Tax bill questions occur all year long
Personal Property Tax Administration
Reconcile charge card bill monthly
New Hire Administration
Provide many personnel functions
Place special assessment charges on tax roll

VILLAGE OF CALEDONIA

ACCOUNTING TREASURER	Actual 2012	2012 Budget	2013 Actual	2013 Budget	Actual Jan - Sep 14	2014 Budget	2015 Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	177,052.68	177,094.00	161,159.23	177,094.00	88,286.23	123,020.00	124,242.00
5030 · PART TIME	2,508.75	4,250.00	8,966.75	4,250.00	9,456.88	19,800.00	21,880.00
5070 · SOCIAL SECURITY	13,249.48	13,969.00	11,782.32	13,873.00	6,949.82	10,927.00	11,178.00
5080 · HEALTH INSURANCE	30,375.02	32,512.00	34,259.45	34,737.00	27,322.55	36,465.00	37,865.00
5090 · LIFE INSURANCE	384.12	398.00	359.27	398.00	236.52	335.00	315.00
5100 · DENTAL INSURANCE	958.22	960.00	958.20	960.00	744.12	1,000.00	1,012.00
5110 · RETIREMENT	10,680.91	10,523.00	9,859.84	11,412.00	6,075.64	8,620.00	8,450.00
Total 5000 · PERSONNEL DIRECT	235,209.18	239,706.00	227,345.06	242,724.00	139,071.76	200,167.00	204,942.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	1,072.00	2,000.00	1,146.90	1,600.00	1,219.00	2,400.00	2,400.00
5580 · LONGEVITY	1,250.00	1,250.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	2,322.00	3,250.00	1,146.90	1,600.00	1,219.00	2,400.00	2,400.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	0.00	100.00	23.35	100.00	155.68	100.00	100.00
Total 6000 · AUTO & TRUCK	0.00	100.00	23.35	100.00	155.68	100.00	100.00
6400 · OFFICE							
6405 · BANK CHARGES	7,401.35	1,500.00	6,859.26	7,500.00	9,423.67	8,000.00	10,000.00
6410 · COMPUTER/SUPPLIES	0.00	750.00	0.00	0.00	0.00	0.00	0.00
6425 · OFFICE SUPPLIES	1,357.36	1,500.00	1,090.91	1,500.00	122.68	1,500.00	1,500.00
6440 · PRINTING/FORMS	49.95	500.00	878.68	150.00	0.00	150.00	150.00
Total 6400 · OFFICE	8,808.66	4,250.00	8,828.85	9,150.00	9,546.35	9,650.00	11,650.00
6500 · OTHER							
6505 · BONDING	0.00	250.00	0.00	0.00	0.00	0.00	0.00
6520 · DUES & PUBLICATIONS	550.00	540.00	642.00	540.00	590.00	540.00	540.00
6535 · MISCELLANEOUS	0.00	400.00	127.00	100.00	0.00	100.00	100.00
Total 6500 · OTHER	550.00	1,190.00	769.00	640.00	590.00	640.00	640.00
Total Expense	246,889.84	248,496.00	238,113.16	254,214.00	150,582.79	212,957.00	219,732.00

ADMINISTRATION

The Administration budget includes the cost of the Village Administrator. The Village Administrator is responsible for the supervision of the overall operation of the village and carries out the directives of the Village Board. The Administrator is responsible for preparing an initial annual budget and presenting it to the Village Board for review and approval. Costs for postage and many of the office supply expenses for all Village Hall departments are charged to this budget.

VILLAGE OF CALEDONIA

ADMINISTRATION	Actual 2012	2012 Budget	2013 Actual	2013 Budget	Actual Jan - Sep 14	2014 Budget	2015 Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	189,723.17	168,123.00	157,025.10	163,494.00	65,777.03	92,355.00	93,277.00
5030 · PART-TIME WAGES	0.00	0.00	4,008.61	0.00	0.00	0.00	0.00
5070 · SOCIAL SECURITY	14,258.28	12,996.00	11,365.09	12,508.00	4,975.86	7,065.00	7,136.00
5080 · HEALTH INSURANCE	24,102.42	25,122.00	23,317.31	25,073.00	81.51	0.00	0.00
5090 · LIFE INSURANCE	880.56	1,070.00	220.96	355.00	0.00	0.00	0.00
5100 · DENTAL INSURANCE	707.63	642.00	573.24	480.00	0.00	0.00	0.00
5110 · RETIREMENT	8,164.04	10,023.00	3,481.36	4,647.00	0.00	0.00	0.00
Total 5000 · PERSONNEL DIRECT	237,836.10	217,976.00	199,991.67	206,557.00	70,834.40	99,420.00	100,413.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	0.00	500.00	398.00	500.00	558.00	500.00	500.00
5550 · TEMPORARY HELP	0.00	100.00	0.00	100.00	0.00	100.00	0.00
5580 · LONGEVITY	1,750.00	1,750.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	1,750.00	2,350.00	398.00	600.00	558.00	600.00	500.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	118.31	100.00	52.53	100.00	0.00	100.00	100.00
Total 6000 · AUTO & TRUCK	118.31	100.00	52.53	100.00	0.00	100.00	100.00
6400 · OFFICE							
6425 · OFFICE SUPPLIES	5,857.03	5,000.00	3,227.36	5,000.00	2,808.27	5,000.00	5,000.00
6435 · POSTAGE	34,193.43	34,000.00	19,264.65	17,000.00	8,185.00	17,000.00	14,000.00
6440 · PRINTING/FORMS	2,752.15	3,000.00	3,416.35	3,000.00	2,813.44	3,000.00	3,000.00
Total 6400 · OFFICE	42,802.61	42,000.00	25,908.36	25,000.00	13,806.71	25,000.00	22,000.00
6500 · OTHER							
6520 · DUES & PUBLICATIONS	1,359.24	2,000.00	743.36	2,000.00	1,226.11	2,000.00	2,000.00
6535 · MISCELLANEOUS	103.00	500.00	89.09	500.00	262.00	500.00	500.00
Total 6500 · OTHER	1,462.24	2,500.00	832.45	2,500.00	1,488.11	2,500.00	2,500.00
Total Expense	283,969.26	264,926.00	227,183.01	234,757.00	86,687.22	127,620.00	125,513.00

ASSESSOR

The Village contracts with Tyler Technologies for assessor services. The Assessor budget includes the cost of this contract. The assessor provides the following services to Caledonia:

- A. Maintain the Municipality's assessment roll as required pursuant to Chapter 70 of the Wisconsin Statute, as amended from time to time.
- B. Provide on-site assessor hours for a total of one (1) day per week by an individual certified as Assessor II and provide on-site clerical hours for a total of twelve (12) hours per week. The specific days of the week for on-site service are to be mutually agreed upon by the Village and the Company.
- C. Perform field review as the Company deems necessary on sale properties and properties for which no building permit has been issued.
- D. Change and keep updated property record data and review assessments in 2014, 2015, and 2016.
- E. Personal property accounts are to be assessed.
- F. Prepare and maintain the assessment roll and coordinate with the Racine County Tax Listing Offices to facilitate the transfer of assessment data and values.
- G. Prepare all forms as may be required by the Company's duties under this Agreement, and file same with the appropriate units of government.
- H. Prepare, attend, and serve as staff during the annual Open Book and Board of Review periods as required by the Wisconsin Statutes. The Company shall be responsible for working with the Village Clerk to arrange for the Board of Review hearings. The Company will also promptly and adequately follow up and respond to any appeals made at the Board of Review hearings, incorporating assessment modifications as approved.

VILLAGE OF CALEDONIA

ASSESSOR	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
6400 · OFFICE							
6410 · COMPUTER/SUPPLIES	910.00	2,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00
6425 · OFFICE SUPPLIES	420.87	300.00	0.00	300.00	0.00	300.00	300.00
6435 · POSTAGE	0.00	100.00	0.00	0.00	0.00	0.00	0.00
Total 6400 · OFFICE	1,330.87	2,700.00	0.00	1,600.00	0.00	1,600.00	1,600.00
6500 · OTHER							
6535 · MISCELLANEOUS	0.00	75.00	0.00	75.00	0.00	75.00	75.00
6545 · OUTSIDE SERVICES	0.00	3,000.00	2,493.15	2,600.00	2,371.71	2,600.00	2,600.00
Total 6500 · OTHER	0.00	3,075.00	2,493.15	2,675.00	2,371.71	2,675.00	2,675.00
6700 · PROFESSIONAL							
6737 · OUTSIDE CONSULTANT - ASSESSOR	74,800.00	74,800.00	67,370.00	74,800.00	51,250.00	76,600.00	76,600.00
6738 · REVALUATION	102,000.00	102,000.00	0.00	0.00	0.00	0.00	24,000.00
Total 6700 · PROFESSIONAL	176,800.00	176,800.00	67,370.00	74,800.00	51,250.00	76,600.00	100,600.00
Total Expense	178,130.87	182,575.00	69,863.15	79,075.00	53,621.71	80,875.00	104,875.00



Village of Caledonia Building and Development Department

The Village of Caledonia Building and Development Department serves the Village of Caledonia community and residents in many ways. Primary responsibilities include issuing building permits and performing inspections for construction projects in the Village of Caledonia and making sure Village of Caledonia residents are safe in and around their homes. Staffing of the Village of Caledonia Building and Development Department includes the Manager of the Building and Development, Building Inspector, shared Administrative Assistant, and two limited part-time Commercial Electrical and Commercial Plumbing Inspectors.

Although the department's primary function is issuing building permits and performing inspections on these construction projects, there are many facets to each permit and construction project that must be monitored. Construction projects include many that require extensive office plan review before the release of a permit. New home construction, commercial buildings, interior remodeling, basement recreation rooms, additions, pools, decks, foundation repair, and detached garages all require extensive in office plan review. In 2014 the department issued 697 construction permits including 41 new home permits. Commercial permits included the largest construction project ever in the Village of Caledonia, the 53 million dollar Sienna on the Lake Project, a new A&W Restaurant and a 5 million dollar UNICO Corporation expansion.

On-site inspections are performed on a daily basis for building, electrical and plumbing projects that are permitted by the department. In 2014 over 1600 inspections were performed by the department's inspectors. Many inspections require meetings with owners, expeditors, contractors and developers to discuss options and solutions to problems and code violations that arise during the construction process. Other inspections are complaints or questions usually generated by Village of Caledonia residents. They involve dealing with past construction projects, fore-closed properties, disputes between neighbors and living conditions for residents and tenants. Every phone call into the Building and Development Department is either answered immediately or logged in and answered in a timely fashion.

Several Wisconsin State mandated programs are also administered thru the Building and Development Department. Wisconsin DNR Well Registration, which ensures continued drinking water quality and Erosion Control enforcement which ensures continued over groundwater quality are enforced on a local level by the department. Builder and Contractor Registration programs are also enforced by the department for every permit issued. This ensures that builders and contractors hired by Village residents are qualified and properly insured thru the State of Wisconsin.

The Village of Caledonia building maintenance is also handled by the Building and Development Department. Everyday maintenance of the Village Hall, Police and Fire Department buildings, Community Center and Highway Department buildings are overseen by the department. Yearly schedules have been set up to monitor roofing, HVAC unit maintenance, pest and rodent control, and lighting maintenance along with daily general maintenance in all of the buildings.

VILLAGE OF CALEDONIA

BUILDING	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	160,273.59	152,471.00	157,566.23	152,471.00	114,736.17	159,770.00	164,526.00
5070 · SOCIAL SECURITY	11,758.35	11,804.00	11,401.44	11,859.00	8,247.72	12,205.00	12,585.00
5080 · HEALTH INSURANCE	35,427.72	35,854.00	40,834.82	41,378.00	32,586.13	43,535.00	45,205.00
5090 · LIFE INSURANCE	577.68	530.00	644.08	530.00	509.87	715.00	680.00
5100 · DENTAL INSURANCE	1,197.86	1,300.00	1,197.79	1,300.00	930.15	1,250.00	1,265.00
5110 · RETIREMENT	8,823.25	8,396.00	9,798.89	9,167.00	7,456.48	10,350.00	10,370.00
Total 5000 · PERSONNEL DIRECT	218,058.45	210,355.00	221,443.25	216,705.00	164,466.52	227,825.00	234,631.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	396.06	1,130.00	895.00	700.00	711.50	700.00	700.00
5540 · UNIFORMS/CLOTHING	544.31	550.00	766.77	550.00	0.00	550.00	550.00
5550 · TEMPORARY HELP	1,275.00	2,000.00	1,003.72	500.00	0.00	500.00	500.00
5580 · LONGEVITY	0.00	1,275.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	2,215.37	4,955.00	2,665.49	1,750.00	711.50	1,750.00	1,750.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	0.00	1,000.00	0.00	100.00	0.00	100.00	100.00
Total 6000 · AUTO & TRUCK	0.00	1,000.00	0.00	100.00	0.00	100.00	100.00
6400 · OFFICE							
6425 · OFFICE SUPPLIES	862.73	700.00	742.74	700.00	617.74	700.00	700.00
6430 · PHOTO SUPPLIES/PROCESSING	0.00	75.00	0.00	75.00	0.00	75.00	75.00
Total 6400 · OFFICE	862.73	775.00	742.74	775.00	617.74	775.00	775.00
6500 · OTHER							
6520 · DUES & PUBLICATIONS	614.69	1,000.00	773.00	200.00	665.07	200.00	200.00
6535 · MISCELLANEOUS	100.98	100.00	150.91	100.00	0.00	100.00	100.00
6550 · PERMIT STICKERS	0.00	700.00	827.30	500.00	820.30	500.00	500.00
Total 6500 · OTHER	715.67	1,800.00	1,751.21	800.00	1,485.37	800.00	800.00
Total Expense	221,852.22	218,885.00	226,602.69	220,130.00	167,281.13	231,250.00	238,056.00

**Village of Caledonia
2015 Annual Budget**

Elections

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

In 2015 the village will have two (2) scheduled Elections - Spring Primary, if needed, and the General Spring Election. The Spring elections will be for local offices.

VILLAGE OF CALEDONIA

ELECTIONS	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	0.00	0.00	390.00	0.00	0.00	0.00	0.00
5030 · PART-TIME WAGES	65,548.14	37,600.00	15,086.15	22,000.00	15,234.37	45,440.00	16,000.00
5110 · RETIREMENT	79.86	0.00	17.47	0.00	16.77	0.00	0.00
Total 5000 · PERSONNEL DIRECT	65,628.00	37,600.00	15,493.62	22,000.00	15,251.14	45,440.00	16,000.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	644.50	400.00	164.98	400.00	87.36	400.00	200.00
Total 6000 · AUTO & TRUCK	644.50	400.00	164.98	400.00	87.36	400.00	200.00
6300 · EDUCATION							
6302 · EDUCATION & TRAINING	0.00	800.00	0.00	800.00	70.00	1,000.00	500.00
Total 6300 · EDUCATION	0.00	800.00	0.00	800.00	70.00	1,000.00	500.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	3,719.10	4,000.00	4,010.00	4,000.00	4,144.40	4,100.00	4,100.00
6380 · SMALL EQUIPMENT	0.00	0.00	1,070.00	1,200.00	1,222.29	1,200.00	1,200.00
Total 6315 · EQUIPMENT	3,719.10	4,000.00	5,080.00	5,200.00	5,366.69	5,300.00	5,300.00
6400 · OFFICE							
6415 · NOTIFICATION	2,177.66	2,200.00	827.92	1,000.00	433.33	2,000.00	1,000.00
6425 · OFFICE SUPPLIES	121.98	1,700.00	270.88	700.00	168.79	2,550.00	500.00
6440 · PRINTING/FORMS	22,518.58	15,000.00	8,174.54	6,000.00	4,880.77	17,000.00	8,500.00
Total 6400 · OFFICE	24,818.22	18,900.00	9,273.34	7,700.00	5,482.89	21,550.00	10,000.00
6500 · OTHER							
6535 · MISCELLANEOUS	524.64	1,000.00	590.00	500.00	0.00	1,000.00	600.00
Total 6500 · OTHER	524.64	1,000.00	590.00	500.00	0.00	1,000.00	600.00
Total Expense	95,334.46	62,700.00	30,601.94	36,600.00	26,258.08	74,690.00	32,600.00

ENGINEERING DIVISION SUMMARY OF SERVICE

The Engineering Division is responsible for reviewing design and construction of new public works improvements, including roads in new development areas, assist with maintenance and rehabilitation of the Village road network including the maintenance or replacement of existing bridges. We are currently working on the biennial Bridge Inspection reports for WisDOT and scheduling the design for the replacement of the Hoods Creek Bridge.

TRANSPORTATION SERVICES: Includes reviewing citizen requests for additional stop signs, lowering speed limits and other traffic signals, street light maintenance requests, and routing of heavy traffic. Studies as generated from requests from Citizens or from Trustees include data collection and evaluations, report and recommendation of appropriate actions. We maintain the operations of the traffic signals at 4-Mile Road and Douglas Avenue and work with the City of Racine on any accident damage repairs.

PUBLIC INFORMATION SERVICES: Include a wide range of public contact activities, including government and agency coordination, record keeping and retrieval, dissemination of engineering data and project inventories, private development land uses issues and site plan review. Public information on project impacts is an ongoing responsibility. Engineering also provides technical guidance on economic development and planning issues.

SPECIAL PROJECT SERVICES: Special Project Services are provided on projects of a special nature with staff providing services including preliminary work, project management, consultant over-view, and construction inspection. In-house engineering services are supplemented with consulting engineers or architects where a project requires special expertise. Past projects included a new boiler and roof for the Safety Building and new metal and insulation on the Highway Garage.

STREET REHABILITATION: Engineering staff provide services to complete the Local Road Improvement Grant every two years for complete funding requirements required by WisDOT, and the paving rating of our road network which includes inventory and condition surveys to determine the most timely and cost effective procedures to be used to maintain the local street network. Engineering staff continually works with the Highway Division and updates the five-year rehabilitation plan.

The Local Road Improvement Grant results in an award of approximately \$60,000 every other year.

RECYCLING GRANT: Engineering Services include collecting data on recycling and completing the Recycling Grant application and Recycling Grant Future Projection Report, which result in an annual award of approximately \$60,000.

VILLAGE OF CALEDONIA

ENGINEERING	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	170,728.31	168,459.00	167,937.62	168,459.00	119,252.25	168,815.00	171,050.00
5020 · OVERTIME	173.24	1,000.00	625.06	1,000.00	0.00	1,000.00	1,000.00
5070 · SOCIAL SECURITY	12,517.81	13,125.00	12,245.88	13,126.00	8,631.76	12,995.00	13,160.00
5080 · HEALTH INSURANCE	35,511.05	38,728.00	36,891.05	41,378.00	26,666.39	39,350.00	36,515.00
5090 · LIFE INSURANCE	1,025.03	750.00	934.70	750.00	612.99	860.00	817.00
5100 · DENTAL INSURANCE	1,437.38	1,200.00	1,337.51	1,200.00	930.15	1,250.00	1,265.00
5110 · RETIREMENT	10,158.35	10,122.00	11,251.52	11,069.00	8,365.68	11,890.00	11,701.00
Total 5000 · PERSONNEL DIRECT	231,551.17	233,384.00	231,223.34	236,982.00	164,459.22	236,160.00	235,508.00
5500 · PERSONNEL INDIRECT							
5540 · UNIFORMS/CLOTHING	550.00	825.00	550.00	550.00	0.00	550.00	550.00
5580 · LONGEVITY	1,275.00	1,275.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	1,825.00	2,100.00	550.00	550.00	0.00	550.00	550.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	86.58	100.00	63.23	100.00	0.00	100.00	100.00
Total 6000 · AUTO & TRUCK	86.58	100.00	63.23	100.00	0.00	100.00	100.00
6300 · EDUCATION							
6302 · EDUCATION & TRAINING	60.00	400.00	0.00	1,000.00	1,071.96	2,000.00	1,500.00
Total 6300 · EDUCATION	60.00	400.00	0.00	1,000.00	1,071.96	2,000.00	1,500.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	0.00	100.00	0.00	100.00	0.00	100.00	100.00
Total 6315 · EQUIPMENT	0.00	100.00	0.00	100.00	0.00	100.00	100.00
6400 · OFFICE							
6425 · OFFICE SUPPLIES	890.86	1,000.00	1,420.78	1,000.00	504.75	1,000.00	1,000.00
Total 6400 · OFFICE	890.86	1,000.00	1,420.78	1,000.00	504.75	1,000.00	1,000.00
6500 · OTHER							
6520 · DUES & PUBLICATIONS	82.00	200.00	20.00	200.00	0.00	200.00	200.00
6525 · ENGINEERING SUPPLIES	0.00	250.00	0.00	250.00	176.01	250.00	250.00
6532 · BRIDGE INSPECTIONS	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
6535 · MISCELLANEOUS	0.00	100.00	94.50	100.00	0.00	100.00	100.00
Total 6500 · OTHER	82.00	550.00	114.50	550.00	176.01	5,550.00	550.00
Total Expense	234,495.61	237,634.00	233,371.85	240,282.00	166,211.94	245,460.00	239,308.00



Fire Department

The Caledonia Fire Department (CFD) is a full service department that operates with 40 career cross trained/staffed firefighters/EMT basic or paramedics out of three fire stations. These stations are located at 9433 Northwestern Ave, 6900 Nicholson Rd and 6040 Douglas Ave. The department provides both fire and EMS services for approximately 24,705 citizens in an area of 48.6 square miles. In 2014 there were 1902 requests for emergency services through the Racine County Communications Center for the fire department.

The CFD has struggled to maintain our staffing levels since the beginning of the year. We have had one retirement, five resignations, one off duty death and five long term family medical leaves. I am aware of one upcoming retirement in 2015 with two others that can go if they choose to do so.

EMS services are provided at the paramedic level by 23 paramedic who are supplemented by 16 EMT basics. The CFD responded to 1434 EMS calls and treated 1561 patients. Of those 51% of them were treated at the ALS level.

Fire services are provided by the same 40 career firefighters/EMTs that provide the EMS. The village's current ISO fire protection rating is a split rating of 4 for areas of the Village with hydrants and 9 in those areas without hydrants. In November those ratings will be changing to a rating of 3 for areas with hydrants and a rating of 5 for areas without hydrants. These new ratings will have an impact on homeowners and commercial fire insurance premiums.

The CFD conducts school fire safety programs for all the public and private schools within the village. In 2013 we reached approximately 2300 students. We conduct approximately 900 fire safety inspections of our commercial and public facilities in the Village.

VILLAGE OF CALEDONIA

FIRE DEPT.	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	2,500,927.71	2,505,312.00	2,546,541.33	2,518,731.00	1,825,604.83	2,650,450.00	2,670,432.00
5020 · OVERTIME	194,585.16	179,000.00	218,067.03	179,000.00	121,213.44	120,000.00	150,000.00
5050 · MEDICAL DIRECTOR	3,299.77	9,745.00	6,555.34	6,745.00	3,277.67	10,000.00	10,000.00
5070 · SOCIAL SECURITY	203,028.42	208,033.00	206,115.50	209,060.00	144,536.47	213,990.00	218,186.00
5080 · HEALTH INSURANCE	445,928.47	516,899.00	524,667.62	517,016.00	430,844.09	579,585.00	537,345.00
5090 · LIFE INSURANCE	4,386.10	4,188.00	4,474.63	4,188.00	3,375.30	4,770.00	4,292.00
5100 · DENTAL INSURANCE	14,953.15	13,950.00	14,351.27	13,950.00	11,164.10	15,970.00	15,376.00
5110 · RETIREMENT	563,286.35	579,061.00	565,536.37	635,960.00	283,481.63	416,860.00	344,000.00
Total 5000 · PERSONNEL DIRECT	3,930,395.13	4,016,188.00	4,086,309.09	4,084,650.00	2,823,497.53	4,011,625.00	3,949,631.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	12,150.00	12,150.00	13,050.00	12,150.00	0.00	12,500.00	12,850.00
5520 · FIREFIGHTER TRAINING	13,962.95	20,000.00	10,970.36	20,000.00	4,828.70	20,000.00	20,000.00
5540 · UNIFORMS/CLOTHING	11,461.08	9,272.00	9,972.95	9,272.00	8,298.81	11,475.00	11,475.00
5570 · PERSONNEL MEDICAL EXAMS	0.00	2,000.00	2,743.00	2,000.00	4,164.75	2,000.00	2,000.00
5580 · LONGEVITY	20,650.00	21,650.00	19,050.00	17,650.00	19,250.00	19,250.00	17,100.00
Total 5500 · PERSONNEL INDIRECT	58,224.03	65,072.00	55,786.31	61,072.00	36,542.26	65,225.00	63,425.00
6000 · AUTO & TRUCK							
6005 · AUTO REPAIRS	1,959.19	1,500.00	1,543.68	1,500.00	442.67	1,500.00	1,500.00
6010 · BATTERIES	980.90	1,000.00	972.86	1,000.00	509.50	1,000.00	1,000.00
6015 · DIESEL FUEL	21,557.90	23,250.00	24,739.81	23,250.00	20,198.82	22,000.00	25,000.00
6020 · GAS & OIL	7,400.68	8,940.00	6,788.58	8,940.00	5,374.79	8,000.00	8,000.00
6040 · TIRE REPAIRS/PURCHASES	2,837.36	3,000.00	2,869.87	3,000.00	1,137.76	3,000.00	3,000.00
6050 · TRUCK REPAIRS/TESTING	14,841.46	20,000.00	18,311.35	20,000.00	11,351.87	20,000.00	20,000.00
Total 6000 · AUTO & TRUCK	49,577.49	57,690.00	55,226.15	57,690.00	39,015.41	55,500.00	58,500.00
6100 · BUILDING MAINTENANCE							
6110 · BUILDING MAINTENANCE	11,597.56	12,000.00	10,625.17	10,000.00	8,338.16	10,000.00	11,000.00
6120 · JANITORIAL SUPPLIES	2,439.68	4,000.00	2,646.89	4,000.00	1,711.15	4,000.00	4,000.00
6130 · UTILITIES	56,226.39	55,000.00	49,697.18	50,000.00	36,405.85	51,000.00	51,000.00
Total 6100 · BUILDING MAINTENANCE	70,263.63	71,000.00	62,969.24	64,000.00	46,455.16	65,000.00	66,000.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	10,338.25	9,800.00	9,965.13	9,800.00	10,990.80	9,800.00	10,500.00
6360 · TURN OUT GEAR	1,052.32	5,000.00	12,728.23	5,000.00	12,752.21	5,000.00	7,000.00
6370 · RADIO SYSTEM	5,705.91	6,900.00	4,760.07	5,000.00	566.57	5,000.00	5,000.00
6375 · RADIOS	0.00	0.00	16,996.40	17,000.00	0.00	0.00	0.00
6380 · SMALL EQUIPMENT	10,653.67	11,000.00	7,992.81	11,000.00	13,319.68	10,000.00	10,000.00
Total 6315 · EQUIPMENT	27,750.15	32,700.00	52,442.64	47,800.00	37,629.26	29,800.00	32,500.00
6400 · OFFICE							
6425 · OFFICE SUPPLIES	1,667.26	2,100.00	2,222.32	2,100.00	2,188.90	2,100.00	2,100.00
6435 · POSTAGE	164.96	100.00	82.45	100.00	143.00	100.00	150.00
6440 · PRINTING/FORMS	759.80	400.00	536.66	400.00	611.19	1,500.00	1,500.00
Total 6400 · OFFICE	2,592.02	2,600.00	2,841.43	2,600.00	2,943.09	3,700.00	3,750.00

VILLAGE OF CALEDONIA

FIRE DEPT.	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
6500 · OTHER							
6520 · DUES & PUBLICATIONS	1,887.31	1,000.00	1,885.21	1,000.00	1,264.70	1,000.00	1,250.00
6530 · MEDICAL SUPPLIES	28,779.21	31,000.00	30,389.25	32,000.00	20,034.79	32,000.00	32,000.00
6535 · MISCELLANEOUS	381.87	400.00	227.42	400.00	184.19	400.00	400.00
Total 6500 · OTHER	31,048.39	32,400.00	32,501.88	33,400.00	21,483.68	33,400.00	33,650.00
Total Expense	4,169,850.84	4,277,650.00	4,348,076.74	4,351,212.00	3,007,566.39	4,264,250.00	4,207,456.00

Village of Caledonia

2015 Highway Department Budget

Through dedicated employees, we will keep trying to meet the demands and provide efficient services to the citizens of Caledonia. The duties of the Highway department are to maintain approximately 157 miles of road and right-of-ways. The scheduling of paving resurfacing and patching is done through our department as well as the maintenance of all gravel shoulders and guard rails, sealing asphalt cracks, paint striping and maintaining the road signs. Our winter duties include snowplowing and salting to keep the roads in Caledonia clear and well maintained for our residents.

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

The Parks Department also relies on us for supervising maintenance and providing help with the heavy work needed within the Village parks.

Our budget increases in overtime, diesel fuel, truck repairs, and salt all go hand in hand. The highway department budget is heavily affected by the weather. A rough winter is more expensive than a mild winter, therefore we try to look at a 5 year average to determine where we stand in our budget. As far as salt goes, we budget for 3,500 tons per year and on average we do make that work, but a winter above average will cause us to come up short.

Due to the demands of our vehicles and equipment, it is also important to mention that we maintain and repair 95% of this inventory. For this budget year, we are looking to replace a 7 year old Chevrolet ½ ton pick-up with 135,000 miles, a rusting body, and worn out front end, with a 2015 model. Our current shouldering machine is a home built attachment from the late 1960's. After many years of rebuilding this unit and making numerous modifications to keep it operable, we have finally reached the point where we are working on it more than we are able to use it.

VILLAGE OF CALEDONIA

HIGHWAY DEPT.	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	888,958.11	868,758.00	871,709.27	876,901.00	620,631.20	892,650.00	894,210.00
5020 · OVERTIME	16,003.75	35,000.00	41,545.04	35,000.00	43,601.71	30,000.00	40,000.00
5030 · PART-TIME WAGES	404.00	6,400.00	1,224.00	5,400.00	0.00	5,400.00	1,000.00
5070 · SOCIAL SECURITY	66,753.38	71,395.00	67,226.11	71,475.00	48,387.88	70,995.00	71,470.00
5080 · HEALTH INSURANCE	195,843.52	225,798.00	212,572.11	226,990.00	160,096.93	232,800.00	214,375.00
5090 · LIFE INSURANCE	2,455.15	2,401.00	2,493.88	2,401.00	1,992.76	2,615.00	2,491.00
5100 · DENTAL INSURANCE	5,279.72	5,610.00	5,279.64	5,610.00	4,099.95	5,500.00	5,576.00
5110 · RETIREMENT	53,823.60	54,685.00	66,847.77	60,314.00	47,396.58	64,585.00	63,606.00
Total 5000 · PERSONNEL DIRECT	1,229,521.23	1,270,047.00	1,268,897.82	1,284,091.00	926,207.01	1,304,545.00	1,292,728.00
5500 · PERSONNEL INDIRECT							
5540 · UNIFORMS/CLOTHING	6,000.00	6,000.00	7,531.20	6,000.00	0.00	6,000.00	6,000.00
5570 · PERSONNEL MEDICAL EXAMS	1,350.00	800.00	772.25	800.00	787.75	800.00	800.00
5580 · LONGEVITY	7,100.00	7,100.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	14,450.00	13,900.00	8,303.45	6,800.00	787.75	6,800.00	6,800.00
6000 · AUTO & TRUCK							
6015 · DIESEL FUEL	48,340.98	95,000.00	69,638.07	89,000.00	70,040.40	89,000.00	95,000.00
6020 · GAS & OIL	36,881.44	45,000.00	38,100.98	40,000.00	24,028.17	40,000.00	40,000.00
6030 · PLOW BLADES	5,704.07	8,000.00	7,567.45	8,000.00	5,745.10	8,000.00	8,000.00
6040 · TIRE REPAIRS/PURCHASES	10,916.54	20,000.00	12,066.14	18,000.00	12,733.78	18,000.00	18,000.00
6045 · TRACTOR REPAIRS	3,237.03	10,000.00	10,927.21	8,000.00	4,065.32	8,000.00	8,000.00
6050 · TRUCK REPAIRS	14,511.35	34,500.00	26,672.87	33,000.00	28,825.83	33,000.00	35,000.00
6055 · WELDING RODS & GAS	321.38	2,000.00	888.38	2,000.00	773.48	2,000.00	2,000.00
Total 6000 · AUTO & TRUCK	119,912.79	214,500.00	165,861.10	198,000.00	146,212.08	198,000.00	206,000.00
6300 · EDUCATION							
6302 · EDUCATION & TRAINING	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total 6300 · EDUCATION	0.00	500.00	0.00	500.00	0.00	500.00	500.00
6315 · EQUIPMENT							
6330 · EQUIPMENT RENTAL	2,608.30	3,000.00	2,750.00	3,000.00	2,100.00	3,000.00	3,000.00
6340 · EQUIPMENT REPAIR	22,333.80	38,000.00	23,046.87	35,000.00	17,414.76	35,000.00	35,000.00
6370 · RADIO SYSTEM	50.00	2,000.00	210.00	1,000.00	0.00	1,000.00	1,000.00
6380 · SMALL EQUIPMENT	520.96	1,750.00	1,069.47	1,750.00	387.42	1,750.00	1,750.00
Total 6315 · EQUIPMENT	25,513.06	44,750.00	27,076.34	40,750.00	19,902.18	40,750.00	40,750.00
6500 · OTHER							
6535 · MISCELLANEOUS	11,092.22	15,000.00	11,632.22	12,000.00	8,060.31	12,000.00	12,000.00
6548 · CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
Total 6500 · OTHER	11,092.22	15,000.00	11,632.22	12,000.00	8,060.31	12,000.00	62,000.00
7000 · ROAD MAINTENANCE							
7005 · ASPHALT SEALING	10,417.01	8,000.00	11,881.22	12,000.00	9,684.28	12,000.00	12,000.00
7010 · DIRT	1,986.00	5,000.00	2,286.00	5,000.00	1,976.00	5,000.00	5,000.00
7015 · PATCHING	9,092.33	12,000.00	9,002.17	12,000.00	5,528.15	12,000.00	12,000.00
7025 · CULVERTS	5,680.13	8,000.00	7,881.70	8,000.00	2,331.96	8,000.00	8,000.00

VILLAGE OF CALEDONIA

HIGHWAY DEPT.	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
7030 · GRAVEL	12,431.12	12,000.00	11,967.13	12,000.00	13,896.24	12,000.00	12,000.00
7035 · SIGN SHOP	11,303.42	14,000.00	12,244.14	14,000.00	4,494.23	14,000.00	14,000.00
7040 · ROAD STRIPPING	29,781.20	30,000.00	28,701.25	31,000.00	28,701.25	31,000.00	31,000.00
7045 · SALT & CALCIUM CHLORIDE	152,486.38	211,225.00	233,010.17	211,225.00	241,763.38	211,225.00	260,000.00
7050 · SAND	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
7055 · SEED/MATTING/FERTILIZER	1,585.58	3,000.00	2,193.84	3,000.00	2,667.58	3,000.00	3,000.00
7060 · STUMP REMOVAL	1,100.00	2,000.00	990.00	2,000.00	1,845.00	2,000.00	2,000.00
Total 7000 · ROAD MAINTENANCE	235,863.17	306,225.00	320,157.62	311,225.00	312,888.07	311,225.00	360,000.00
Total Expense	1,636,352.47	1,864,922.00	1,801,928.55	1,853,366.00	1,414,057.40	1,873,820.00	1,968,778.00

MAINTENANCE AND UTILITIES

The Maintenance and Utilities Budget includes many operational accounts for the Village Hall and Eastside Community Center. Cleaning services, telephone services and utilities are paid through this budget. In addition, the costs associated with the Village Hall motor vehicles are paid through this account.

VILLAGE OF CALEDONIA

MAINT. & UTILITIES	Actual	2012	2013	2013	Actual	2014	2015
Expense	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
6000 · AUTO & TRUCK							
6005 · AUTO REPAIRS	3,861.18	3,000.00	5,338.67	3,000.00	1,744.65	5,000.00	5,000.00
6020 · GAS & OIL	7,716.13	10,000.00	7,736.65	9,000.00	4,895.00	8,000.00	8,000.00
6025 · MILEAGE	0.00	50.00	0.00	0.00	0.00	0.00	0.00
Total 6000 · AUTO & TRUCK	11,577.31	13,050.00	13,075.32	12,000.00	6,639.65	13,000.00	13,000.00
6100 · BUILDING MAINTENANCE							
6110 · BUILDING MAINTENANCE	18,716.40	27,000.00	30,916.82	27,000.00	22,658.78	27,000.00	27,000.00
6120 · JANITORIAL SUPPLIES	2,595.95	2,400.00	2,319.85	2,400.00	2,486.94	2,400.00	2,400.00
6125 · JANITORIAL SERVICES	13,662.50	12,000.00	14,083.00	12,000.00	15,304.00	12,000.00	23,800.00
6130 · UTILITIES	32,679.44	43,000.00	34,683.99	43,000.00	32,754.45	43,000.00	48,000.00
6140 · CLEANING/MAINT. SERVICES	3,900.07	2,100.00	3,412.96	2,100.00	2,295.83	2,100.00	2,100.00
Total 6100 · BUILDING MAINTENANCE	71,554.36	86,500.00	85,416.62	86,500.00	75,500.00	86,500.00	103,300.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	0.00	150.00	0.00	0.00	0.00	0.00	0.00
6380 · SMALL EQUIPMENT	42.36	200.00	181.31	200.00	0.00	200.00	200.00
Total 6315 · EQUIPMENT	42.36	350.00	181.31	200.00	0.00	200.00	200.00
6400 · OFFICE							
6450 · TELEPHONE	54,620.38	48,000.00	30,358.08	46,000.00	26,172.24	40,000.00	35,000.00
Total 6400 · OFFICE	54,620.38	48,000.00	30,358.08	46,000.00	26,172.24	40,000.00	35,000.00
6500 · OTHER							
6535 · MISCELLANEOUS	408.12	100.00	410.56	150.00	0.00	150.00	150.00
Total 6500 · OTHER	408.12	100.00	410.56	150.00	0.00	150.00	150.00
Total Expense	138,202.53	148,000.00	129,441.89	144,850.00	108,311.89	139,850.00	151,650.00

MUNI COURT

The Caledonia Municipal Court handles municipal ordinance violations. Actual criminal prosecutions are handled by the Racine County Circuit Court. This budget includes funds for an elected part time municipal judge and support staff for the court. Various indirect costs for the court are also included.

VILLAGE OF CALEDONIA

MUNI COURT	Actual 2012	2012 Budget	2013 Actual	2013 Budget	Actual Jan - Sep 14	2014 Budget	2015 Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	15,057.61	15,000.00	15,057.62	15,000.00	10,499.94	15,000.00	15,000.00
5020 · OVERTIME	0.00	0.00	282.46	0.00	0.00	0.00	0.00
5030 · PART-TIME WAGES	11,415.38	11,115.00	13,583.67	11,115.00	13,856.73	19,800.00	19,800.00
5070 · SOCIAL SECURITY	2,025.19	1,998.00	2,212.68	1,998.00	1,863.28	2,648.00	2,665.00
5110 · RETIREMENT	730.38	656.00	931.27	723.00	860.58	1,375.00	1,386.00
Total 5000 · PERSONNEL DIRECT	29,228.56	28,769.00	32,067.70	28,836.00	27,080.53	38,623.00	38,851.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	625.00	650.00	645.00	650.00	625.00	650.00	650.00
Total 5500 · PERSONNEL INDIRECT	625.00	650.00	645.00	650.00	625.00	650.00	650.00
6400 · OFFICE							
6425 · OFFICE SUPPLIES	200.06	200.00	195.43	200.00	0.00	200.00	200.00
6440 · PRINTING/FORMS	1,696.00	1,700.00	1,690.00	1,700.00	1,340.00	1,700.00	1,700.00
Total 6400 · OFFICE	1,896.06	1,900.00	1,885.43	1,900.00	1,340.00	1,900.00	1,900.00
Total Expense	31,749.62	31,319.00	34,598.13	31,386.00	29,045.53	41,173.00	41,401.00

OTHER SERVICES

The Other Services Budget includes a variety of accounts. The Bus Contract with the Bell Urban System is through this budget. The contract with the Wisconsin Humane Society for animal shelter services is paid through this budget as is the cost of street lights in the Village. The Contingency Account is also located here. The payment to Racine as part of the revenue sharing component of the Sewer Agreement also is paid out of this account.

VILLAGE OF CALEDONIA

OTHER SERVICES	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
6500 · OTHER							
6510 · CONTINGENCY	0.00	0.00	0.00	40,000.00	0.00	97,784.00	100,864.00
6555 · STREET LIGHTS	144,712.34	145,320.00	146,363.14	145,320.00	97,736.75	145,320.00	146,300.00
Total 6500 · OTHER	144,712.34	145,320.00	146,363.14	185,320.00	97,736.75	243,104.00	247,164.00
6600 · OTHER/DEBT SERVICE							
6610 · ANIMAL PROTECTION & CONTROL	46,062.61	45,000.00	35,874.36	45,000.00	15,457.82	22,000.00	30,689.00
6664 · REVENUE SHARING - RACINE	305,218.00	305,218.00	331,761.00	331,761.00	314,900.00	314,900.00	370,452.00
6665 · TRANSFER TO DEBT SERVICE	45,314.00	0.00	0.00	0.00	0.00	0.00	0.00
6670 · TRANSIT SYSTEM	26,281.37	32,000.00	28,792.00	32,000.00	(208.00)	26,500.00	28,950.00
6680 · WEED CONTROL	10,763.56	9,000.00	12,015.25	9,000.00	7,897.55	9,000.00	9,000.00
Total 6600 · OTHER/DEBT SERVICE	433,639.54	391,218.00	408,442.61	417,761.00	338,047.37	372,400.00	439,091.00
Total Expense	578,351.88	536,538.00	554,805.75	603,081.00	435,784.12	615,504.00	686,255.00



CALEDONIA POLICE DEPARTMENT

The Caledonia Police Department proudly serves a population of 24,705 citizens and patrols an area of approximately 48.6 square miles. "The mission of the Caledonia Police Department, through a cooperative effort with the community, is to impartially serve and protect all citizens with integrity, dedication, and professionalism."

The Chief of Police and Captain are the lead command officers of the department. The police department has an operations division and an administrative division. The Operations division is divided into the patrol division and detective bureau. The Lieutenant of Operations commands both the detective bureau and the patrol division. The detective bureau has two detectives. The patrol division has 20 patrol officers and four patrol sergeants. The patrol division provides 24/7 operations. The department has a four officer minimum per shift to cover 48.6 square miles. Caledonia is divided into four patrol areas. The police department operating budget covers the operations division.

The administrative division is divided into police support services and municipal court services. The Lieutenant of Administration commands both police support and municipal courts services. There are three Administrative IV staff members assigned to police support services. Their responsibilities include police and court records. The police support service budget is separate from the police department budget. The budget also covers the Racine County Communications dispatching services. The police department doesn't have a dispatch center. Police dispatch is through the Racine County Communications Center. The municipal court budget, which is separate for the police department budget, covers the cost of the municipal judge and a part-time court clerk.

In 2014, the police department expects to handle over 20,000 calls for service. The sworn staff for the department is 1.2 police officers per thousand in population. The average in Wisconsin for municipalities similar to Caledonia is 1.7 police officers per thousand. Despite low staffing, the department provides a high level of service to the citizens of Caledonia.

VILLAGE OF CALEDONIA

POLICE DEPT.

Expense	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
5000 · PERSONNEL DIRECT							
5010 · SALARIES	1,854,269.10	1,857,311.00	1,807,443.97	1,814,872.00	1,300,504.72	1,935,450.00	2,030,589.00
5020 · OVERTIME	141,622.45	90,000.00	168,008.48	105,250.00	106,134.90	101,750.00	140,000.00
5070 · SOCIAL SECURITY	149,701.55	151,808.00	146,421.78	149,117.00	103,855.52	158,613.00	173,007.00
5080 · HEALTH INSURANCE	422,639.75	465,492.00	488,545.38	489,622.00	369,111.70	527,320.00	496,580.00
5090 · LIFE INSURANCE	3,063.39	3,117.00	3,165.06	2,876.00	2,393.81	3,575.00	3,175.00
5100 · DENTAL INSURANCE	11,950.32	12,018.00	11,219.74	11,856.00	8,321.52	11,975.00	11,994.00
5110 · RETIREMENT	445,557.33	420,329.00	412,219.41	458,074.00	215,957.92	310,685.00	268,250.00
Total 5000 · PERSONNEL DIRECT	3,028,803.89	3,000,075.00	3,037,023.82	3,031,667.00	2,106,280.09	3,049,368.00	3,123,595.00
5500 · PERSONNEL INDIRECT							
5510 · EDUCATION BENEFITS	4,125.00	4,575.00	3,950.00	3,850.00	0.00	4,400.00	4,400.00
5540 · UNIFORMS/CLOTHING	16,994.73	21,625.00	31,408.63	26,000.00	20,754.21	26,000.00	26,000.00
5570 · PERSONNEL MEDICAL EXAMS	1,113.22	1,200.00	1,934.00	1,300.00	1,500.00	1,500.00	4,000.00
5580 · LONGEVITY	18,150.00	17,900.00	10,600.00	10,650.00	10,250.00	11,250.00	11,850.00
Total 5500 · PERSONNEL INDIRECT	40,382.95	45,300.00	47,892.63	41,800.00	32,504.21	43,150.00	46,250.00
6000 · AUTO & TRUCK							
6005 · AUTO REPAIRS	15,729.34	19,000.00	19,824.00	20,000.00	13,342.89	22,000.00	22,000.00
6010 · BATTERIES	647.05	1,500.00	1,474.49	1,600.00	260.90	1,600.00	1,600.00
6020 · GAS & OIL	106,105.11	100,000.00	105,660.17	110,000.00	73,724.21	110,000.00	110,000.00
6040 · TIRE REPAIRS/PURCHASES	5,776.80	6,580.00	6,563.94	6,600.00	7,000.00	7,000.00	9,000.00
Total 6000 · AUTO & TRUCK	128,258.30	127,080.00	133,522.60	138,200.00	94,328.00	140,600.00	142,600.00
6100 · BUILDING MAINTENANCE							
6110 · BUILDING MAINTENANCE	339.15	0.00	197.15	0.00	610.51	0.00	0.00
6130 · UTILITIES	15,492.51	18,750.00	16,093.93	18,750.00	12,025.21	18,750.00	18,750.00
Total 6100 · BUILDING MAINTENANCE	15,831.66	18,750.00	16,291.08	18,750.00	12,635.72	18,750.00	18,750.00
6200 · CRIMINAL							
6210 · CRIME PREVENTION	603.94	1,000.00	913.07	1,000.00	815.24	1,000.00	1,000.00
6220 · CRIMINAL INFORMATION	1,944.00	4,500.00	2,128.80	3,000.00	1,339.00	3,000.00	3,000.00
6230 · FIREARMS & AMUNITION	5,250.27	5,200.00	5,167.22	5,200.00	5,277.83	5,400.00	5,400.00
6240 · ID SUPPLIES	411.50	1,300.00	1,300.00	1,300.00	446.74	1,300.00	1,300.00
6250 · INVESTIGATION SUPPORT	1,301.17	2,300.00	2,240.16	2,300.00	839.33	2,600.00	3,000.00
6260 · PRISONERS BOARD	950.00	4,000.00	3,050.00	4,000.00	580.00	4,000.00	4,000.00
6270 · RANGE COSTS & SUPPLIES	1,438.28	1,500.00	1,500.00	1,500.00	1,298.25	1,500.00	1,500.00
Total 6200 · CRIMINAL	11,899.16	19,800.00	16,299.25	18,300.00	10,596.39	18,800.00	19,200.00
6300 · EDUCATION							
6302 · EDUCATION & TRAINING	12,659.29	13,000.00	12,697.33	13,000.00	9,358.62	13,000.00	13,000.00
Total 6300 · EDUCATION	12,659.29	13,000.00	12,697.33	13,000.00	9,358.62	13,000.00	13,000.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	2,913.81	4,000.00	2,000.00	2,000.00	134.03	2,400.00	2,400.00
6370 · RADIO SYSTEM	9,424.63	12,000.00	7,616.34	10,000.00	829.37	10,000.00	10,000.00
6380 · SMALL EQUIPMENT	2,250.30	2,500.00	2,493.69	2,500.00	1,174.41	2,500.00	2,500.00
Total 6315 · EQUIPMENT	14,588.74	18,500.00	12,110.03	14,500.00	2,137.81	14,900.00	14,900.00

VILLAGE OF CALEDONIA

POLICE DEPT.	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
6400 · OFFICE							
6415 · NOTIFICATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6420 · OFFICE EQUIPMENT/SERVICES	20,763.34	23,000.00	20,000.00	20,000.00	15,779.48	21,000.00	22,000.00
6425 · OFFICE SUPPLIES	2,083.58	2,100.00	2,100.00	2,100.00	2,406.20	2,300.00	2,500.00
6430 · PHOTO SUPPLIES/PROCESSING	819.33	1,300.00	1,164.43	1,300.00	(1,922.02)	1,300.00	1,300.00
6435 · POSTAGE	48.15	75.00	54.67	75.00	20.00	75.00	75.00
6440 · PRINTING/FORMS	1,284.25	1,750.00	1,750.00	1,750.00	350.25	1,800.00	1,800.00
Total 6400 · OFFICE	24,998.65	28,225.00	25,069.10	25,225.00	16,633.91	26,475.00	27,675.00
6500 · OTHER							
6520 · DUES & PUBLICATIONS	540.00	700.00	700.00	700.00	446.13	800.00	800.00
6545 · OUTSIDE SERVICES	5,539.95	6,000.00	6,394.42	6,000.00	4,196.90	6,000.00	6,500.00
Total 6500 · OTHER	6,079.95	6,700.00	7,094.42	6,700.00	4,643.03	6,800.00	7,300.00
Total Expense	3,283,502.59	3,277,430.00	3,308,000.26	3,308,142.00	2,289,117.78	3,331,843.00	3,413,270.00



CALEDONIA POLICE SUPPORT SERVICES

The Caledonia Police Department Support Services budget funds three Administrative Assistants IV positions and covers the costs for police dispatching services from Racine County Communications Center.

Police Support Services staff process municipal citations and collected fines. Support Services process records requests and collect fees for service. Support Services also completes FBI Uniform Crime Reports, validates stolen property entries, warrant entries, driver's license suspensions, tax intercept for delinquent fines, NCIC entries and other clerical functions. Support Services also ensures reports are ready to be submitted for circuit court. In addition to these duties, Support Services assists citizens who contact the department by phone and at the counter. They are responsible for providing citizens with the waste oil key and assist with the yard waste site issues.

Support Services update and verify suspensions entered by the Caledonia Police Department for completeness and accuracy as well as entries made in Tax Intercept. They update fingerprint files for CAPD to submit electronically. The staff members also handle various duties for the municipal court.

In addition, support staff is responsible for training and certification on the TIME System for sworn staff. They monitor and handle all Time System messages sent to the department.

VILLAGE OF CALEDONIA

POLICE SUPPORT	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	95,897.00	85,233.00	120,767.51	124,738.00	83,304.60	117,095.00	119,454.00
5020 · OVERTIME	665.27	9,000.00	2,581.69	9,000.00	567.70	9,000.00	9,000.00
5070 · SOCIAL SECURITY	6,763.19	7,286.00	8,912.13	10,747.00	5,982.14	9,650.00	9,827.00
5080 · HEALTH INSURANCE	22,167.92	21,850.00	32,843.30	32,600.00	30,460.26	40,680.00	42,235.00
5090 · LIFE INSURANCE	241.42	238.00	403.77	323.00	402.84	565.00	537.00
5100 · DENTAL INSURANCE	640.44	642.00	707.64	864.00	622.53	835.00	847.00
5110 · RETIREMENT	5,224.16	5,819.00	8,213.34	8,693.00	5,884.11	8,830.00	8,735.00
Total 5000 · PERSONNEL DIRECT	131,599.40	130,068.00	174,429.38	186,965.00	127,224.18	186,655.00	190,635.00
5500 · PERSONNEL INDIRECT							
5540 · UNIFORMS/CLOTHING	0.00	900.00	0.00	0.00	0.00	0.00	0.00
5580 · LONGEVITY	1,250.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total 5500 · PERSONNEL INDIRECT	1,250.00	1,900.00	0.00	0.00	0.00	0.00	0.00
6700 · PROFESSIONAL							
6732 · JOINT DISPATCH	517,537.32	522,257.00	484,292.00	484,300.00	484,292.00	484,300.00	484,300.00
Total 6700 · PROFESSIONAL	517,537.32	522,257.00	484,292.00	484,300.00	484,292.00	484,300.00	484,300.00
Total Expense	650,386.72	654,225.00	658,721.38	671,265.00	611,516.18	670,955.00	674,935.00

PROFESSIONAL

The Professional Budget includes a variety of accounts. Insurance costs for workers compensation, property insurance and liability insurance are paid out of this budget. Legal services including municipal court prosecution are included in this budget. The cost of the annual audit is found here. The cost of new computer equipment and the IT services from Racine County as well as the zoning services from Racine County are paid through this budget.

VILLAGE OF CALEDONIA

PROFESSIONAL	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5500 · PERSONNEL INDIRECT							
5590 · WORKER'S COMPENSATION	240,096.88	275,000.00	275,620.74	265,000.00	221,443.53	247,500.00	295,000.00
Total 5500 · PERSONNEL INDIRECT	240,096.88	275,000.00	275,620.74	265,000.00	221,443.53	247,500.00	295,000.00
6315 · EQUIPMENT							
6340 · EQUIPMENT REPAIR	140.36	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total 6315 · EQUIPMENT	140.36	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
6400 · OFFICE							
6410 · COMPUTER/SUPPLIES	60,849.67	15,000.00	68,463.23	52,000.00	57,900.19	80,000.00	75,000.00
6420 · OFFICE EQUIPMENT/SERVICES	13,614.50	25,000.00	20,675.40	20,000.00	10,838.60	20,000.00	18,000.00
Total 6400 · OFFICE	74,464.17	40,000.00	89,138.63	72,000.00	68,738.79	100,000.00	93,000.00
6700 · PROFESSIONAL							
6715 · ANNUAL AUDIT	25,000.00	20,000.00	19,656.00	22,500.00	17,102.00	22,500.00	17,500.00
6720 · ATTORNEY	93,965.44	50,000.00	107,203.66	70,000.00	46,678.64	80,000.00	75,000.00
6722 · ORDINANCE REVISION	0.00	0.00	22,500.00	22,500.00	0.00	0.00	0.00
6724 · ZONING SERVICES - RACINE COUNTY	46,545.00	60,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
6725 · BOARD OF REVIEW COURT RPT	58.80	1,500.00	0.00	1,500.00	50.00	1,500.00	1,500.00
6735 · MUNI ORDIN PROSECUTION	51,245.70	45,000.00	47,908.46	50,000.00	28,850.96	50,000.00	45,000.00
6740 · POLICE & FIRE COMM. TESTING	1,756.00	1,800.00	1,148.43	1,800.00	497.00	1,800.00	1,800.00
6741 · UNION GREIVENCE FILING FEES	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
6745 · PROPERTY & LIABILITY INSURANCE	156,995.45	190,000.00	156,712.99	174,900.00	156,889.64	174,900.00	160,000.00
6750 · SPEC. LEGAL - EMPLOYMENT	5,002.50	12,000.00	2,733.25	10,000.00	4,985.78	4,000.00	10,000.00
Total 6700 · PROFESSIONAL	380,568.89	381,800.00	357,862.79	364,700.00	255,054.02	344,700.00	320,800.00
Total Expense	695,270.30	697,800.00	722,622.16	702,700.00	545,236.34	693,200.00	709,800.00

VILLAGE BOARD

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

VILLAGE OF CALEDONIA

VILLAGE BOARD	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	50,795.30	50,600.00	50,795.29	50,600.00	35,420.48	50,600.00	50,600.00
5070 · SOCIAL SECURITY	3,885.85	3,871.00	3,874.57	3,871.00	2,702.24	3,871.00	3,871.00
5090 · LIFE INSURANCE	64.20	52.00	100.48	100.00	56.24	100.00	100.00
5110 · RETIREMENT	2,191.38	1,862.00	2,791.20	2,343.00	1,798.23	2,560.00	2,541.00
Total 5000 · PERSONNEL DIRECT	56,936.73	56,385.00	57,561.54	56,914.00	39,977.19	57,131.00	57,112.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	0.00	100.00	0.00	100.00	0.00	100.00	100.00
Total 6000 · AUTO & TRUCK	0.00	100.00	0.00	100.00	0.00	100.00	100.00
6500 · OTHER							
6513 · RACINE CO. ECON. DEV. CORP.	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
6520 · DUES & PUBLICATIONS	0.00	300.00	0.00	300.00	0.00	300.00	300.00
6535 · MISCELLANEOUS	32,157.92	3,000.00	3,025.00	3,000.00	75.00	3,000.00	3,000.00
Total 6500 · OTHER	32,157.92	4,500.00	3,025.00	4,500.00	75.00	4,500.00	4,500.00
Total Expense	89,094.65	60,985.00	60,586.54	61,514.00	40,052.19	61,731.00	61,712.00

Village of Caledonia 2015 Annual Budget

Village Clerk

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

Currently, there is one full time employee that works in the Village Clerks office and one 30 hour a week employee. Both positions also fill in for other departments when needed and covers the front desk and switch board. The clerk's office is often the go to office by the citizens as well as elected officials and other staff members and contracted personnel.

VILLAGE OF CALEDONIA

VILLAGE CLERK	Actual	2012	2013	2013	Actual	2014	2015
	2012	Budget	Actual	Budget	Jan - Sep 14	Budget	Budget
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	58,613.35	57,682.00	57,971.06	58,259.00	65,923.07	94,220.00	94,417.00
5030 · PART - TIME	0.00	0.00	0.00	0.00	9,917.61	19,305.00	24,960.00
5070 · SOCIAL SECURITY	4,388.47	4,413.00	4,335.42	4,457.00	5,552.19	8,685.00	9,133.00
5080 · HEALTH INSURANCE	6,327.64	6,305.00	6,642.74	6,713.00	15,827.37	21,120.00	21,930.00
5090 · LIFE INSURANCE	102.84	103.00	107.68	103.00	124.46	175.00	166.00
5100 · DENTAL INSURANCE	161.28	162.00	161.28	162.00	497.34	670.00	676.00
5110 · RETIREMENT	4,126.26	4,067.00	4,057.00	4,137.00	4,939.58	7,040.00	6,952.00
Total 5000 · PERSONNEL DIRECT	73,719.84	72,732.00	73,275.18	73,831.00	102,781.62	151,215.00	158,234.00
6000 · AUTO & TRUCK							
6025 · MILEAGE	0.00	300.00	0.00	100.00	0.00	100.00	100.00
Total 6000 · AUTO & TRUCK	0.00	300.00	0.00	100.00	0.00	100.00	100.00
6300 · EDUCATION							
6302 · EDUCATION & TRAINING	127.00	1,000.00	0.00	1,500.00	200.00	1,500.00	1,000.00
Total 6300 · EDUCATION	127.00	1,000.00	0.00	1,500.00	200.00	1,500.00	1,000.00
6400 · OFFICE							
6415 · NOTIFICATION	5,469.49	6,000.00	8,344.59	5,000.00	2,971.26	5,000.00	8,500.00
6445 · RECORDS	1,764.00	3,000.00	2,478.00	3,000.00	2,121.00	3,000.00	3,000.00
Total 6400 · OFFICE	7,233.49	9,000.00	10,822.59	8,000.00	5,092.26	8,000.00	11,500.00
6500 · OTHER							
6520 · DUES & PUBLICATIONS	220.00	220.00	280.00	220.00	205.00	300.00	300.00
Total 6500 · OTHER	220.00	220.00	280.00	220.00	205.00	300.00	300.00
Total Expense	81,300.33	83,252.00	84,377.77	83,651.00	108,278.88	161,115.00	171,134.00

SPECIAL FUNDS

**VILLAGE OF CALEDONIA - DEBT SERVICE
2015 BUDGET SET-UP**

DEBT SERVICE	ADJUSTED				
	Jan - Sep 14	Budget	Budget	Budget	Budget
Income		2014	2014	2014	2015
4120 · BOND OBLIGATION LEVY	1,385,172.00	1,385,172.00	0.00	1,385,172.00	1,406,737.00
4122 · FUND BALANCE	0.00	4,650.00	0.00	4,650.00	32,434.00
4123 · SPECIAL ASSESSMENTS	21,674.63	20,000.00	DEBT	20,000.00	28,347.00
4130 · OPERATING TRANSFER	18,170.83		18,171.00	18,171.00	
4650 · OTHER REVENUES	20,000.00				
4962 · INVESTMENT INTEREST	27.69		ISSUED		
Total Income	1,445,045.15	1,409,822.00	18,171.00	1,427,993.00	1,467,518.00
Expense					
6640 · DEBT INTEREST	220,817.60	214,822.00	18,171.00	232,993.00	235,612.00
6650 · DEBT PRINCIPAL	1,195,000.00	1,195,000.00	0.00	1,195,000.00	1,231,906.00
Total Expense	1,415,817.60	1,409,822.00	18,171.00	1,427,993.00	1,467,518.00
Net Income	29,227.55	0.00	0.00	0.00	0.00

VILLAGE OF CALEDONIA - CAPITAL PROJECTS

CAPITAL PROJECTS	Jan - Dec 12	Jan - Dec 13	Jan - Sep 14	Budget	Budget	Budget	Budget
	ACTUAL	ACTUAL	ACTUAL	2012	2013	2014	2015
Income							
4110 · TAX LEVY	0.00	10,000.00	991,500.00	0.00	10,000.00	991,500.00	1,037,050.00
4120 · BOND PROCEEDS	847,507.06	475,000.00	0.00	845,605.00	606,754.00	0.00	0.00
4125 · WILDLIFE GRANT	0.00	3,772.54	0.00	0.00	0.00	0.00	0.00
4130 · FUND BALANCE APPLIED	0.00	0.00	0.00	100,000.00	901,246.00	124,000.00	110,000.00
4135 · OTHER REVENUES	69,934.44	119,448.35	500.00	0.00	0.00	0.00	0.00
Total Income	917,441.50	608,220.89	992,000.00	945,605.00	1,518,000.00	1,115,500.00	1,147,050.00
Expense							
6200 · ENGINEERING							
6210 · BRIDGE REPAIR	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00
Total 6200 · ENGINEERING	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00
6300 · FIRE DEPARTMENT							
6310 · FIRE EQUIPMENT	21,680.37	0.00	6,970.63	48,500.00	0.00	0.00	85,110.00
6320 · EQUIPMENT - MOTORIZED	0.00	0.00	0.00	0.00	0.00	180,000.00	0.00
6330 · BUILDING IMPROVEMENTS	5,753.96	507,909.52	11,792.25	4,000.00	466,000.00	5,000.00	0.00
Total 6300 · FIRE DEPARTMENT	27,434.33	507,909.52	18,762.88	52,500.00	466,000.00	185,000.00	85,110.00
6400 · HIGHWAY							
6405 · BRIDGE IMPROVEMENTS	0.00	0.00	0.00	0.00	140,000.00	0.00	0.00
6410 · ROAD IMPROVEMENTS	683,359.44	198,661.45	500,161.31	675,000.00	400,000.00	600,000.00	600,000.00
6420 · EQUIPMENT - MOTORIZED	0.00	155,250.00	0.00	0.00	172,000.00	0.00	111,000.00
6430 · BUILDING IMPROVEMENTS	22,460.00	117,347.51	0.00	24,500.00	180,000.00	0.00	0.00
Total 6400 · HIGHWAY	705,819.44	471,258.96	500,161.31	699,500.00	892,000.00	600,000.00	711,000.00
6500 · PARKS DEPARTMENT							
6510 · JOINT PARKS CONTRIBUTIONS	31,000.00	10,000.00	10,000.00	31,000.00	10,000.00	10,000.00	0.00
Total 6500 · PARKS DEPARTMENT	31,000.00	10,000.00	10,000.00	31,000.00	10,000.00	10,000.00	0.00
6600 · POLICE DEPARTMENT							
6605 · FIREARMS/TASERS	3,267.95	0.00	12,339.10	5,200.00	0.00	15,000.00	15,000.00
6610 · POLICE EQUIPMENT	5,682.26	0.00	12,206.00	6,405.00	0.00	13,500.00	41,440.00
6620 · EQUIPMENT - MOTORIZED	146,220.53	109,153.30	82,000.00	125,000.00	110,000.00	82,000.00	194,500.00
6630 · BUILDING IMPROVEMENTS	16,585.01	0.00	0.00	0.00	0.00	0.00	0.00
6640 · COMPUTERS	10,857.45	37,648.84	37,450.84	12,000.00	40,000.00	37,500.00	0.00
Total 6600 · POLICE DEPARTMENT	182,613.20	146,802.14	143,995.94	148,605.00	150,000.00	148,000.00	250,940.00
6900 · VILLAGE EQUIPMENT							
6910 · COMPUTER EQUIPMENT	14,686.50	0.00	0.00	14,000.00	0.00	0.00	0.00
6920 · STREET LIGHTS	3,128.40	0.00	0.00	0.00	0.00	0.00	0.00
6935 · NICH WILDLIFE BOARDWALK	7,610.00	122.54	0.00	0.00	0.00	0.00	0.00
6925 · BUILDING REPAIR	14,607.02	0.00	0.00	0.00	0.00	7,500.00	0.00
6928 · PARKING LOT	0.00	0.00	4,535.40	0.00	0.00	60,000.00	100,000.00
6930 · BUILDING PURCHASE	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
Total 6900 · VILLAGE EQUIPMENT	40,031.92	122.54	4,535.40	14,000.00	0.00	87,500.00	100,000.00
Total Expense	986,898.89	1,136,093.16	677,455.53	945,605.00	1,518,000.00	1,115,500.00	1,147,050.00
Net Income	(69,457.39)	(527,872.27)	314,544.47	0.00	0.00	0.00	0.00

**VILLAGE OF CALEDONIA
CAPITAL PROJECTS FUND - 2015**

TAX LEVY 1,037,050

FUND BALANCE 110,000
TOTAL REVENUES 1,147,050

HIGHWAY DEPT

SHOULDER MACHINE 85,000
 PICK UP 4 WHEEL DRIVE 26,000
 111,000

ASPHALT 600,000

FIRE DEPARTMENT

COMPUTERS - FIRE RIGS 30,695
 STA #10 EXTERIOR LIGHTS 5,000
 STA #12 A/C UNITS 17,250
 STA #11 OVERHEAD DOORS 16,765
 AIR MONITORS 6,000
 STATION 10 CARPETING 5,000
 FIRE HOSE 800 FEET 4,400
 85,110

POLICE DEPT

PORTABLE RADIOS 41,440
 3 FORD INTERCEPTOR 141,000
 1 CHEVY TAHOE 41,500
 ARBITRATOR CAMERA 12,000
 6 COLT RIFLES 15,000
 250,940

PARKING LOT PAVEMENT 100,000

TOTAL EXPENDITURES 1,147,050

NET POSITION 0

**CALEDONIA TID #3
2015 BUDGET SET-UP**

TID #3	Jan - Dec 13	Jan - Sep 14	Budget	Budget	Budget
Ordinary Income/Expense	ACTUAL	ACTUAL	2013	2014	2015
Income					
4150 · BOND PROCEEDS	0.00	0.00	1,500,000.00	1,500,000.00	2,196,251.00
4190 · TAX INCREMENTS	0.00	78,395.79	0.00	0.00	110,530.00
4193 · COMPUTER AID	25,456.00	20,871.00	0.00	0.00	16,286.00
4195 · TEA GRANT	0.00	0.00	400,000.00	960,000.00	0.00
Total Income	25,456.00	99,266.79	1,900,000.00	2,460,000.00	2,323,067.00
Expense					
6110 · ADMIN COSTS	150.00	0.00	160,000.00	160,000.00	500.00
6130 · CAPITAL EXPENDITURES	107,463.55	150.00	0.00	0.00	150.00
6135 · UNICO PAYMENTS	0.00	0.00	0.00	0.00	32,266.00
6160 · PROFESSIONAL SERVICES	0.00	75,158.60	200,000.00	200,000.00	52,000.00
6165 · RCEDC COMMUNITY DEVEL	90,900.00	23,175.00	0.00	0.00	15,450.00
6170 · ROAD IMPROVEMENTS	0.00	0.00	1,340,000.00	1,900,000.00	1,854,000.00
6180 · SIGNAGE/LIGHTING	0.00	0.00	200,000.00	200,000.00	0.00
Total Expense	198,513.55	98,483.60	1,900,000.00	2,460,000.00	1,954,366.00
Net Ordinary Income	(173,057.55)	783.19	0.00	0.00	368,701.00
Other Income/Expense					
Other Expense					
7110 · PRINCIPAL - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
7120 · INTEREST - DEBT SERVICE	0.00	0.00	0.00	0.00	61,959.00
Total Other Expense	0.00	0.00	0.00	0.00	61,959.00
Net Other Income	0.00	0.00	0.00	0.00	(61,959.00)
Net Income	(173,057.55)	783.19	0.00	0.00	306,742.00

**CALEDONIA TID #4
2015 BUDGET SET-UP**

TID #4	<u>Jan - Dec 13</u>	<u>Jan -Sep 14</u>	<u>Budget</u>	<u>Budget</u>
Ordinary Income/Expense	ACTUAL	ACTUAL	2014	2015
Income				
4150 · BOND PROCEEDS	0.00	0.00	6,042,623.00	6,464,000.00
4190 · TAX INCREMENTS	0.00	0.00	0.00	0.00
4193 · COMPUTER AID	0.00	0.00	0.00	0.00
4195 · TEA GRANT	0.00	0.00	0.00	0.00
Total Income	0.00	0.00	6,042,623.00	6,464,000.00
Expense				
6110 · ADMIN COSTS	0.00	0.00	0.00	0.00
6130 · CAPITAL EXPENDITURES	0.00	0.00	268,114.25	6,456,742.00
6131 · CAP EXPEND - MT. PLEASANT	0.00	0.00	1,400,000.00	2,100,000.00
6132 · CAP EXPEND - RACINE	0.00	0.00	1,871,808.00	0.00
6160 · PROFESSIONAL SERVICES	10,560.90	35,407.05	0.00	0.00
6165 · RCEDC COMMUNITY DEVEL	0.00	0.00	0.00	15,450.00
6170 · ROAD IMPROVEMENTS	0.00	0.00	0.00	0.00
6180 · SIGNAGE/LIGHTING	0.00	0.00	0.00	0.00
Total Expense	10,560.90	35,407.05	3,539,922.25	8,572,192.00
Net Ordinary Income	(10,560.90)	(35,407.05)	2,502,700.75	(2,108,192.00)
Other Income/Expense				
Other Expense				
7110 · PRINCIPAL - DEBT SERVICE	0.00	0.00	0.00	0.00
7120 · INTEREST - DEBT SERVICE	0.00	0.00	0.00	180,000.00
Total Other Expense	0.00	0.00	0.00	180,000.00
Net Other Income	0.00	0.00	0.00	(180,000.00)
Net Income	(10,560.90)	(35,407.05)	2,502,700.75	(2,288,192.00)

VILLAGE OF CALEDONIA - FOUR MILE

	ACTUAL	BUDGET	BUDGET
FOUR MILE	2014	2014	2015
Income			
4010 · WE ENERGIES	600,000.00	600,000.00	600,000.00
Total Income	600,000.00	600,000.00	600,000.00
 Other Income/Expense			
Other Expense			
7110 · PRINCIPAL - DEBT SERVICE	375,000.00	375,000.00	400,000.00
7120 · INTEREST - DEBT SERVICE	200,431.00	200,431.00	196,056.00
Total Other Expense	575,431.00	575,431.00	596,056.00
 Net Income	24,569.00	24,569.00	3,944.00

VILLAGE OF CALEDONIA - RECYCLING FUND

RECYCLING	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET
	2012	2013	Jan - Sep 14	2014	2012	2013	2014	2015
Income								
4310 · RECYCLING GRANT REVENUES	61,093.95	61,208.57	61,140.89	61,140.89	60,000.00	50,000.00	58,000.00	58,000.00
4315 · RECYCLING PICK-UP FEES	348,253.49	337,689.88	(37.00)	357,240.00	331,000.00	308,650.00	301,125.00	359,530.00
4330 · RECYCLED MATERIAL REVENUES	55,082.91	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00
4340 · RECYCLING MISC. REVENUES	2,274.35	2,420.00	1,848.00	1,680.00	1,500.00	2,000.00	2,000.00	2,000.00
FUND BALANCE APPLIED	0.00	0.00	0.00	14,091.00	45,500.00	0.00	18,250.00	420.00
Total Income	466,704.70	401,318.45	62,951.89	434,151.89	478,000.00	360,650.00	379,375.00	419,950.00
Expense								
6210 · RECYCLING PROGRAM EXPENDITURES	298,038.80	306,832.80	232,964.40	296,000.00	365,000.00	249,900.00	257,325.00	292,500.00
6213 · RACINE HAZARDOUS WASTE	18,000.00	18,000.00	27,000.00	27,000.00	19,000.00	19,000.00	27,000.00	32,400.00
6215 · HIGHWAY DEPT. EXPENDITURES	104,369.50	95,528.00	0.00	97,500.00	75,000.00	75,000.00	78,300.00	78,300.00
6240 · INTEREST EXPENSE	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
6255 · YARD WASTE SITE LEASE	2,500.00	2,750.00	2,750.00	2,750.00	2,750.00	2,500.00	2,500.00	2,500.00
6258 · YARD WASTE SITE ATTENDANT	6,892.90	7,691.32	5,446.59	4,613.93	10,000.00	8,000.00	8,000.00	8,000.00
6260 · ALLOCATED ADMIN. COSTS	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
6265 · AUDIT EXPENSE	1,260.00	1,481.00	1,288.00	1,288.00	1,750.00	1,750.00	1,750.00	1,750.00
Total Expense	436,061.20	437,283.12	274,448.99	434,151.93	478,000.00	360,650.00	379,375.00	419,950.00
Net Income	30,643.50	(35,964.67)	(211,497.10)	(0.04)	0.00	0.00	0.00	0.00
	9,160.00	9,160.00		9,160.00	9,160.00	9,160.00	9,160.00	9,160.00
	38.15	37.00		39.00	38.15	37.00	33.00	39.25
	349,454.00	338,920.00		357,240.00	349,454.00	338,920.00	302,280.00	359,530.00

FUND BAL. 8,038.54
12-31-2013

VILLAGE OF CALEDONIA - REFUSE FUND

REFUSE

	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	BUDGET	BUDGET	BUDGET	BUDGET
	2012	2013	Jan - Sep 14	2014	2012	2013	2014	2015
Income								
4320 · REFUSE PICK-UP FEES	865,177.09	857,753.24	(471.81)	860,000.00	890,000.00	878,921.00	864,500.00	883,650.00
FUND BALANCE APPLIED	0.00	0.00	0.00	35,000.00	23,500.00	0.00	35,000.00	33,670.00
Total Income	865,177.09	857,753.24	(471.81)	895,000.00	913,500.00	878,921.00	899,500.00	917,320.00
Expense								
6230 · REFUSE PROGRAM EXPENDITURES	854,757.24	868,091.32	663,720.75	884,961.00	900,000.00	870,421.00	891,000.00	908,820.00
6240 · INTEREST EXPENSE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
6250 · YARD WASTE SITE EXPENDITURES	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00
6260 · ALLOCATED ADMIN. COSTS	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
6265 · AUDIT EXPENSE	1,260.00	1,481.00	1,288.00	1,288.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expense	862,517.24	876,072.32	671,508.75	892,749.00	913,500.00	878,921.00	899,500.00	917,320.00
Net Income	2,659.85	(18,319.08)	(671,980.56)	2,251.00	0.00	0.00	0.00	0.00
	9,063.00	9,063.00		9,063.00	9,063.00	9,063.00	9,063.00	9,063.00
	95.81	95.00		95.00	95.81	95.00	95.50	97.50
	868,326.03	860,985.00		860,985.00	868,326.03	860,985.00	865,516.50	883,642.50

FUND BAL 92,717.00
12-31-2013

10/14/2014

2015 BUDGET SET-UP

January through September 2014

Income	Jan - Sept	Budget	Budget
	ACTUAL	2014	2015
4000 · REVENUES			
4005 · ERU STORM WATER FEE	0.00	1,000,000.00	1,009,750.00
4020 · SPECIAL ASSESSMENTS	52,907.08	60,650.00	107,200.00
4040 · INTEREST INCOME	8,221.77		
4037 · FUND BALANCE APPLIED	0.00	500,000.00	53,450.00
4060 · OTHER REVENUES	150.00		
4070 · ENGINEERING REVENUE	233.75	15,000.00	15,000.00
Total 4000 · REVENUES	61,512.60	1,575,650.00	1,185,400.00
Total Income	61,512.60	1,575,650.00	1,185,400.00
Expense			
5100 · PERSONNEL EXPENSES			
5110 · SALARIES & WAGES	96,377.88	136,850.00	138,250.00
5120 · RETIREMENT	6,761.12	9,600.00	9,400.00
5125 · WORKER'S COMP INS	2,486.56	5,350.00	5,500.00
5130 · SOCIAL SECURITY	6,962.51	10,470.00	10,600.00
5140 · HEALTH INSURANCE	24,185.97	32,275.00	33,520.00
5150 · DENTAL INSURANCE	744.12	960.00	1,030.00
5160 · LIFE INSURANCE	387.09	550.00	550.00
5170 · UNIFORM	0.00	275.00	550.00
Total 5100 · PERSONNEL EXPENSES	137,905.25	196,330.00	199,400.00
6100 · CURRENT PUBLIC WORKS			
6130 · ACCOUNTING - TOWN STAFF	23,000.00	22,500.00	23,000.00
6133 · ACCOUNTING - OUTSIDE SERVICES	3,088.00	5,000.00	4,000.00
6138 · DUES & PUBLICATIONS	0.00	400.00	400.00
6139 · TRAINING	895.00	2,500.00	2,500.00
6140 · ENGINEERING - TOWN STAFF	0.00	3,000.00	3,000.00
6150 · INSURANCE	1,700.00	1,700.00	1,700.00
6160 · LEGAL	2,598.25	10,000.00	10,000.00
6170 · MAINTENANCE	3,810.19	75,000.00	50,000.00
6171 · DIGGERS HOTLINE	5,129.60	7,000.00	7,000.00
6172 · STORM SEWER CLEANING			10,000.00
6175 · MISCELLANOUS	1,060.96	3,000.00	3,000.00
6178 · MOWING	3,620.00	35,000.00	35,000.00
6180 · OFFICE EXPENSE	1,546.66	2,500.00	2,500.00
6190 · CONTINGENCY	4,202.62	8,620.00	8,000.00
6191 · SAFETY EQUIPMENT	20.00	1,000.00	1,000.00
6193 · HYDRAULICS SOFTWARE	1,237.54	1,000.00	1,500.00
6195 · GIS SOFTWARE MAINTENANCE	4,400.00	4,500.00	4,500.00
Total 6100 · CURRENT PUBLIC WORKS	56,308.82	182,720.00	167,100.00
6200 · CAPITAL OUTLAY			

2015 BUDGET SET-UP
January through September 2014

	<u>Jan - Sept</u>	<u>Budget</u>	<u>Budget</u>
6210 · CULVERT REPLACEMENT	48,249.09	60,000.00	60,000.00
6220 · STORM WATER PERMIT	3,000.00	3,000.00	3,000.00
6230 · EDUCATION NR 216	2,373.00	2,700.00	2,500.00
6240 · FACILITIES INSPECTION NR 216	0.00	25,000.00	15,000.00
6250 · INDIAN TRAIL	0.00	30,000.00	30,000.00
6260 · WEST RIVER ROAD DITCHING	0.00	15,000.00	15,000.00
6270 · DRAINAGE DIST RECORDS UPDATE	0.00	2,800.00	2,800.00
6280 · HOODS CREEK BRUSHING ALDEBARAN	0.00	25,000.00	25,000.00
6290 · TANGLEWOOD AVE STORM REPLACE	0.00	250,000.00	0.00
6410 · BIRCH CREEK ROAD OUTLET	0.00	225,000.00	325,000.00
6420 · KREMER ELLIS STORM SEWER	(298,390.63)	500,000.00	0.00
6430 · NICHOLSON / 7 MILE CHANNEL			25,000.00
Total 6200 · CAPITAL OUTLAY	(244,768.54)	1,138,500.00	503,300.00
6300 · DEBT SERVICE EXPENDITURES			
6310 · PRINCIPAL	0.00	0.00	260,000.00
6320 · INTEREST	58,038.33	58,100.00	55,600.00
Total 6300 · DEBT SERVICE EXPENDITURES	58,038.33	58,100.00	315,600.00
Total Expense	7,483.86	1,575,650.00	1,185,400.00
Net Income	54,028.74	0.00	0.00

CALEDONIA PARKS ENTERPRISE FUND

	PARKS ENTERPRISE						
	ACTUAL 2012	ACTUAL 2013	ACTUAL Jan - Sep 14	BUDGET 2012	BUDGET 2013	BUDGET 2014	BUDGET 2015
Income							
4010 · CLEAN UP ESCROW	0.00	125.00	(215.00)	0.00	0.00	100.00	100.00
4610 · CALEDONIA LEVY	40,000.00	42,000.00	50,000.00	40,000.00	42,000.00	50,000.00	50,000.00
4635 · PICNIC FEES - RENTAL	5,437.50	4,875.00	4,725.00	4,000.00	4,500.00	5,000.00	5,000.00
4665 · OTHER REVENUE	40.87	2,789.59	557.80	0.00	0.00	0.00	1,500.00
4675 · REC PROGRAM REVENUE	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
4680 · EQUIPMENT SALE	0.00	3,550.00	0.00	0.00	1,000.00	0.00	1,000.00
4899 · FUND BALANCE	0.00	0.00	0.00	0.00	0.00	5,220.00	5,000.00
ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Total Income	45,478.37	53,339.59	55,067.80	44,000.00	48,500.00	61,320.00	65,600.00
Expense							
5000 · PERSONNEL DIRECT							
5020 · SALARIES - ADMINISTRATION	0.00	4,800.00	13,907.83	0.00	4,800.00	14,000.00	24,000.00
5030 · SALARIES - SEASONAL - PARKS	1,091.76	9,600.00	0.00	9,000.00	9,600.00	2,000.00	2,000.00
5050 · SALARIES - SEASONAL - DRAINAGE	0.00	0.00	0.00	0.00	0.00	1,220.00	0.00
Total 5000 · PERSONNEL DIRECT	1,091.76	14,400.00	13,907.83	9,000.00	14,400.00	17,220.00	26,000.00
6000 · AUTO & TRUCK							
6005 · AUTO REPAIRS	0.00	1,337.95	68.79	500.00	1,000.00	2,000.00	400.00
6020 · GAS & OIL	58.73	0.00	969.03	2,500.00	500.00	500.00	1,000.00
Total 6000 · AUTO & TRUCK	58.73	1,337.95	1,037.82	3,000.00	1,500.00	2,500.00	1,400.00
6200 · EQUIPMENT							
6210 · EQUIPMENT RENTAL	0.00	0.00	125.65	0.00	500.00	0.00	300.00
6220 · MACHINERY REPAIR	913.20	169.06	197.68	1,000.00	500.00	500.00	200.00
6240 · GENERAL SPORTS EQUIPMENT	0.00	0.00	349.01	1,000.00	1,000.00	1,000.00	800.00
6250 · PLAYGROUND EQUIPMENT	354.75	0.00	209.34	100.00	500.00	500.00	1,200.00
6260 · OTHER EQUIPMENT	0.00	0.00	295.17	3,000.00	1,500.00	1,000.00	600.00
Total 6200 · EQUIPMENT	1,267.95	169.06	1,176.85	5,100.00	4,000.00	3,000.00	3,100.00
6300 · MAINTENANCE							
6315 · GROUNDS MAINTENANCE	6,502.80	5,102.10	2,104.59	1,250.00	1,000.00	5,000.00	4,000.00
6320 · JANITORIAL SUPPLIES	1,071.28	779.97	229.79	1,000.00	1,000.00	1,000.00	300.00
6330 · UTILITIES	5,424.66	7,100.80	5,213.26	3,500.00	3,000.00	5,000.00	5,000.00
6335 · UTILITIES - CONCESSION STAND	1,058.74	1,315.46	1,041.23	1,000.00	1,000.00	1,000.00	1,000.00
6340 · CONTRACTED SERVICES - MOWING	11,467.96	13,305.00	9,200.00	11,000.00	12,400.00	13,500.00	15,000.00
6350 · BUILDING MAINTENANCE	7,097.68	8,888.02	2,706.77	9,000.00	10,000.00	11,000.00	3,000.00
6355 · PIER MAINTENANCE	1,844.00	619.50	0.00	950.00	950.00	1,000.00	1,000.00
6360 · BALL DIAMONDS	200.00	148.79	0.00	100.00	150.00	1,000.00	5,000.00
SIGNS	0.00	0.00	0.00	0.00	0.00	0.00	700.00
Total 6300 · MAINTENANCE	34,667.12	37,259.64	20,495.64	27,800.00	29,500.00	38,500.00	35,000.00
6400 · OFFICE							
6440 · PRINTING/FORMS	365.26	519.24	0.00	100.00	100.00	100.00	100.00
Total 6400 · OFFICE	365.26	519.24	0.00	100.00	100.00	100.00	100.00
Total Expense	37,450.82	53,685.89	36,618.14	45,000.00	49,500.00	61,320.00	65,600.00
Net Income	8,027.55	(346.30)	18,449.66	(1,000.00)	(1,000.00)	0.00	0.00

CAL MEMORIAL PARK

CEMETERY	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
	2012	2013	Jan - Sep 14	2012	2013	2014	2015
Income							
4005 · TAX LEVY	5,500.00	8,000.00	8,000.00	5,500.00	8,000.00	8,000.00	8,000.00
4010 · CEMETERY FEES	1,685.00	1,185.00	1,200.00	600.00	1,600.00	1,600.00	1,600.00
4020 · INTEREST INCOME	43.51	27.11	15.81	50.00	50.00	50.00	50.00
FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	300.00	664.00	0.00
Total Income	7,228.51	9,212.11	9,215.81	6,150.00	9,950.00	10,314.00	9,650.00
Expense							
6010 · SALARY EXPENSE	5,350.00	5,200.00	3,800.00	5,200.00	5,200.00	5,200.00	5,200.00
6015 · FICA EXPENSE	409.28	397.80	290.70	400.00	400.00	400.00	400.00
6017 · WRS EXPENSE	0.00	0.00	266.00	0.00	0.00	364.00	364.00
6020 · ELECTRICAL SERVICE	163.94	169.19	103.25	150.00	150.00	150.00	150.00
6030 · GASOLINE & OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6040 · MAINTENANCE EXPENDITURES	5,697.58	4,464.00	2,205.99	400.00	4,200.00	4,200.00	3,536.00
Total Expense	11,620.80	10,230.99	6,665.94	6,150.00	9,950.00	10,314.00	9,650.00
Net Income	(4,392.29)	(1,018.88)	2,549.87	0.00	0.00	0.00	0.00

FUND BAL. 3,480.00
12-31-2013

CALEDONIA/MT. PLEASANT JOINT PARK

JOINT PARKS	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET
	2012	2013	Jan - Sep 14	2012	2013	2014	2015
Income							
4610 · MT. PLEASANT CONTRIBUTION	48,659.00	48,659.00	48,659.00	48,659.00	48,659.00	48,659.00	58,659.00
4615 · CALEDONIA CONTRIBUTION	48,659.00	48,659.00	48,659.00	48,659.00	48,659.00	48,659.00	58,659.00
4620 · MISC. REVENUES	62,000.00	20,000.00	20,000.00	62,000.00	20,000.00	20,000.00	0.00
4625 · RENT INCOME	1,239.50	12,315.00	9,195.00	10,000.00	10,000.00	14,500.00	14,500.00
4630 · INTEREST INCOME	92.93	85.77	73.05	0.00	0.00	0.00	0.00
Total Income	160,650.43	129,718.77	126,586.05	169,318.00	127,318.00	131,818.00	131,818.00
Expense							
5000 · PERSONNEL DIRECT							
5010 · SALARIES	48,747.26	41,539.65	31,895.72	47,486.00	41,700.00	44,075.00	45,129.62
5015 · PART TIME WAGES	0.00	7,936.50	8,196.00	0.00	6,600.00	9,125.00	11,125.00
5070 · SOCIAL SECURITY	3,583.17	3,683.95	2,737.83	3,633.00	3,700.00	4,200.00	4,520.70
5080 · HEALTH INSURANCE	21,897.60	22,634.91	13,658.34	23,480.00	19,883.00	18,750.00	18,932.00
5090 · LIFE INSURANCE	37.44	40.16	36.97	34.00	40.00	150.00	78.60
5095 · UNEMPLOYMENT	0.00	1,810.00	0.00	0.00	608.00	1,608.00	2,174.68
5100 · DENTAL INSURANCE	817.11	186.83	372.06	0.00	1,500.00	480.00	520.88
5110 · RETIREMENT	2,235.24	2,762.38	2,445.70	2,413.00	2,800.00	2,925.00	3,008.64
5120 · WORKER'S COMP	2,147.89	2,631.12	2,250.00	2,118.00	2,700.00	2,250.00	2,250.00
Total 5000 · PERSONNEL DIRECT	79,465.71	83,225.50	61,592.62	79,164.00	79,531.00	83,563.00	87,740.12
6000 · ADMINISTRATION							
6010 · BOND TREASURER	100.00	100.00	100.00	100.00	100.00	100.00	100.00
6020 · CLERICAL SUPPLIES	424.12	399.23	162.53	500.00	500.00	500.00	500.00
Total 6000 · ADMINISTRATION	524.12	499.23	262.53	600.00	600.00	600.00	600.00
6200 · IMPROVEMENTS							
6230 · CAPITAL PURCHASES	61,808.59	8,041.04	10,024.75	62,000.00	20,000.00	20,000.00	10,000.00
Total 6200 · IMPROVEMENTS	61,808.59	8,041.04	10,024.75	62,000.00	20,000.00	20,000.00	10,000.00
6300 · MAINTENANCE							
6310 · BUILDING MAINTENANCE	3,377.59	4,620.50	2,799.86	2,800.00	4,800.00	3,800.00	5,388.50
6315 · GROUNDS MAINTENANCE	3,410.93	2,752.20	1,866.63	2,575.00	3,000.00	3,159.00	3,659.00
6320 · MAINTENANCE SUPPLIES	4,052.18	3,099.72	2,803.25	3,742.00	3,992.00	3,566.00	3,566.00
6330 · INMATE RELATED EXPENSES	0.00	71.60	0.00	0.00	400.00	0.00	0.00
6340 · MACHINE & SUPPLIES	8,741.96	9,112.09	6,482.00	4,400.00	4,400.00	6,000.00	6,977.19
6350 · RECREATION SUPPLIES	690.86	383.31	1,092.78	500.00	500.00	500.00	1,277.19
6360 · BALL DIAMONDS	481.33	0.00	0.00	500.00	0.00	0.00	0.00
Total 6300 · MAINTENANCE	20,754.85	20,039.42	15,044.52	14,517.00	17,092.00	17,025.00	20,867.88
6400 · SERVICES							
6410 · ELECTRIC SERVICE	4,244.96	4,678.30	3,198.61	4,000.00	4,000.00	4,000.00	4,000.00
6415 · WPRA CONFERENCE/EDUCATION	0.00	690.38	0.00		700.00	700.00	700.00
6420 · NATURAL GAS	1,018.89	1,131.83	1,759.62	2,810.00	3,110.00	3,410.00	3,410.00
6430 · SEWER SERVICE	0.00	3,811.38	905.09	1,000.00	1,000.00	1,800.00	2,000.00
6440 · TELEPHONE SERVICE	2,185.84	2,196.42	1,152.10	2,050.00	1,285.00	720.00	2,500.00
6450 · REFUSE SERVICE	1,537.33	0.00	0.00	3,177.00	0.00	0.00	0.00
Total 6400 · SERVICES	8,987.02	12,508.31	7,015.42	13,037.00	10,095.00	10,630.00	12,610.00
Total Expense	171,540.29	124,313.50	93,939.84	169,318.00	127,318.00	131,818.00	131,818.00
Net Income	(10,889.86)	5,405.27	32,646.21	0.00	0.00	0.00	0.00

DRAFT 9-16-14

	TOTAL	ADMIN	GRANTS
Ordinary Income/Expense			
Income			
4610 - MT. PLEASANT CONTRIBUTION	184,174.28	184,174.28	0.00
4615 - CALEDONIA CONTRIBUTION	173,662.40	173,662.40	0.00
4618 - VILLAGE OF STURTEVANT	36,247.14	36,247.14	0.00
4619 - NORTH BAY CONTRIBUTION	1,654.26	1,654.26	0.00
4617 - UNION GROVE CONTRIBUTION	34,195.02	34,195.02	0.00
4618 - TOWN OF WATERFORD	44,288.10	44,288.10	0.00
4670 - CITY OF BURLINGTON	73,366.78	73,366.78	0.00
4671 - TOWN OF BURLINGTON	45,062.88	45,062.88	0.00
4672 - TOWN OF DOVER	25,693.38	25,693.38	0.00
4673 - TOWN OF NORWAY	55,588.72	55,588.72	0.00
4674 - TOWN OF RAYMOND	27,340.66	27,340.66	0.00
4675 - TOWN OF YORKVILLE	21,568.20	21,568.20	0.00
4676 - VILLAGE OF ROCHESTER	25,826.00	25,826.00	0.00
4677 - VILLAGE OF WATERFORD	37,454.68	37,454.68	0.00
4620 - IMMUNE CLINIC REVENUES	600.00	600.00	0.00
4625 - LICENSE REVENUES	205,000.00	205,000.00	0.00
4627 - WELL PROGRAM REVENUES	25,578.00	25,578.00	0.00
4630 - MISC/FLU REVENUES	8,000.00	7,500.00	500.00
4640 - MEDICAID BILLING	0.00	0.00	0.00
4660 - GRANT REVENUES	767,857.73	0.00	767,857.73
4665 - FUND BALANCE TRANSFER	20,000.00	20,000.00	0.00
4665 - CONTRACTED SERVICES	85,869.00	45,869.00	40,000.00
Total Income	1,899,027.23	1,090,669.50	808,357.73
Expense			
5000 - PERSONNEL DIRECT			
5010 - SALARIES	1,070,051.96	605,095.09	464,956.87
5070 - SOCIAL SECURITY	81,858.97	46,289.77	35,569.20
5080 - HEALTH INSURANCE	277,785.31	140,238.47	137,546.84
5090 - LIFE INSURANCE	1,533.60	1,106.69	426.91
5100 - DENTAL INSURANCE	7,446.24	3,646.51	3,799.73
5110 - RETIREMENT	72,763.54	41,146.47	31,617.07
5120 - WORKER'S COMP	52,999.67	29,970.36	23,029.31
Total 5000 - PERSONNEL DIRECT	1,564,439.29	867,493.36	696,945.93
5500 - PERSONNEL INDIRECT			
5510 - EDUCATION/TRAINING	4,988.10	2,030.00	2,958.10
5540 - UNIFORMS/CLOTHING	0.00	0.00	0.00
Total 5500 - PERSONNEL INDIRECT	4,988.10	2,030.00	2,958.10
6000 - OPERATIONS			
6325 - INSURANCE	3,075.57	1,695.34	1,380.23
6410 - COMPUTER OPERATIONS	6,608.10	3,642.57	2,965.53
6420 - COPIER	2,514.00	1,385.79	1,128.21
6433 - CLEANING SUPPLIES/SERVICE	1,775.60	978.76	796.84
6435 - POSTAGE RENTAL	542.16	298.85	243.31
6445 - RENT	30,156.33	16,623.03	13,533.30
6460 - TELEPHONE OPERATIONS	6,120.00	3,373.52	2,746.48
6560 - CONTRACTED HR/FISCAL SERVICES	15,000.00	10,512.28	4,487.72
6765 - ACCOUNTING SUPPORT	14,242.70	7,850.98	6,391.72
Total 6000 - OPERATIONS	80,034.46	46,361.12	33,673.34
7000 - OTHER PROGRAMMATIC			
6020 - AUTO & GAS OIL & REPAIRS	12,520.06	5,120.06	7,400.00
6025 - MILEAGE	11,792.50	5,167.50	6,625.00
6304 - PUBLIC EDUCATION	10,761.94	6,450.00	4,311.94
6320 - PROFESSIONAL INSURANCE & LICENSES	2,578.00	2,146.00	432.00
6415 - COMPUTER PURCHASES & SUPPORT	11,870.10	6,820.00	5,050.10
6425 - OFFICE SUPPLIES	5,625.00	4,500.00	1,125.00
6438 - POSTAGE USE	2,045.00	2,000.00	45.00
6440 - PRINTING/FORMS	5,306.71	3,945.00	1,361.71
6453 - TELEPHONE PURCHASES AND SUPPORT	2,200.00	2,000.00	200.00
6455 - CELL PHONES	2,174.40	1,084.80	1,089.60
6502 - MEDICINES	4,787.80	4,787.80	0.00
6510 - CONTINGENCY	16,427.06	16,139.60	287.46
6512 - DOCUMENT MANAGEMENT	337.05	337.05	0.00
6515 - VEHICLE PURCHASE (fund balance)	20,000.00	20,000.00	0.00
6520 - DUES & PUBLICATIONS	1,200.00	1,200.00	0.00
6530 - MEDICAL SUPPLIES	1,878.00	1,503.00	375.00
6540 - SANITARIAN SUPPLIES	500.00	500.00	0.00
6545 - WELL PROGRAM SUPPLIES	3,189.22	3,189.22	0.00
6565 - CONTRACTED PROGRAM SERVICES	106,335.00	68,895.00	37,440.00
6715 - AUDIT FEES	6,000.00	6,000.00	0.00
6720 - ATTORNEY FEES	10,000.00	10,000.00	0.00
6740 - PROGRAM SUPPLIES	4,287.55	500.00	3,787.55
6745 - CLIENT-RELATED COSTS	5,250.00	0.00	5,250.00
6750 - JOB ADS	2,500.00	2,500.00	0.00
Total 7000 - OTHER	249,565.39	174,785.03	74,780.36
Total Expense	1,899,027.23	1,090,669.50	808,357.73
Net Ordinary Income	0.00	(0.00)	0.00
Net Income	0.00	(0.00)	0.00

**Caledonia Sewer and Water Utility District
2015 Proposed Budget Summary**

	Sewer				Percent Change	Water				Percent Change
	Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015		Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015	
Operating Revenues	2,681,248	5,362,496	5,314,071	5,314,071	0.00%	1,629,579	3,478,627	4,273,512	3,648,055	-14.64%
Operating Expenses	2,732,247	4,787,452	5,185,170	4,939,208	-4.74%	1,744,791	3,351,997	3,712,040	3,436,090	-7.43%
Administrative Expenses	85,207	124,986	140,245	143,983	2.66%	96,764	140,394	140,895	142,633	1.23%
Non-operating Revenue (Expense)	282,048	219,902	213,942	288,760	34.97%	479,622	556,352	816,500	528,712	-35.25%
Changes in Net Assets	145,842	669,959	202,598	519,640	156.49%	267,646	542,584	1,237,077	598,044	-51.66%
Capital Contributions-Special Assessments	4,488	8,976	10,000	-	-100.00%	-	35,409	25,000	27,700	10.80%
Capital Contributions-Water Impact Fees	-	-	-	-	0.00%	15,500	26,571	45,000	40,000	-11.11%
Net Position	Balance 1/1/2014	Total Revenues	Total Expenses	Balance 12/31/2014		Balance 1/1/2014	Total Revenues	Total Expenses	Balance 12/31/2014	
Invested in Capital Assets, net of related Debt	32,777,600	-	-	33,777,600		24,298,854	-	-	24,298,854	
Restricted for Equipment Replacement	284,205	129	-	284,334		-	-	-	-	
Debt Service Reserve Fund-Ehlers	-	-	-	-		-	577,667	-	577,667	
Debt Service Reserve Fund-LGIP	-	408,904	-	408,904		-	-	-	-	
Unrestricted	4,971,055	5,859,141	(5,589,238)	5,240,958		1,237,516	3,905,784	(3,878,883)	1,264,417	
Total Net Position	38,032,860	6,268,174	(5,589,238)	39,711,796		25,536,370	4,483,451	(3,878,883)	26,140,938	

**Caledonia Sewer and Water Utility District
2015 Proposed Budget-Operating Revenues**

	Sewer				Water				Percent Change	% Based on Est Actual
	Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015	Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015		
Operating Revenues										
Sales										
Residential	2,221,893	4,443,786	4,418,394	4,418,394	872,961	1,898,200	2,481,745	2,050,000	-17.40%	8.00%
Commercial	404,287	808,574	781,364	781,364	159,098	370,000	499,169	407,000	-18.46%	10.00%
Industrial	19,496	38,992	45,553	45,553	24,129	32,400	30,461	34,992	14.87%	8.00%
Wind Point	-	-	-	-	108,338	249,796	302,600	277,274	-8.37%	11.00%
Fire Protection Charge-Private	-	-	-	-	12,467	23,874	27,600	26,000	-5.80%	8.91%
Fire Protection Charge-Public	-	-	-	-	410,615	844,648	844,648	785,500	-7.00%	-7.00%
Public Authorities	33,210	66,420	64,260	64,260	25,439	40,469	70,965	45,325	-36.13%	12.00%
Water Tower Rent	-	-	-	-	13,824	13,824	13,824	13,824	0.00%	
Outside Water Sales	-	-	-	-	141	282	2,500	2,500	0.00%	
Service Charge Revenue	-	-	-	-	2,567	5,134	-	5,640	100.00%	
Johnson Foundation Maintenance	2,362	4,724	4,500	4,500	-	-	-	-	0.00%	
Total Operating Revenues	2,681,248	5,362,496	5,314,071	5,314,071	1,629,579	3,478,627	4,273,512	3,648,055		

Sewer Budget Sales reflect no change in the quarterly service charge for 2015.

Water Budgeted Sales percentages from residential, commercial, industrial, public authority and wholesale (Wind Point) decreased from 2014 due to basing the 2015 budget on the past two prior actual revenue figures from 2012 and 2013 to arrive at 2014 estimated annual amount rather than the budget figures. The far right column percentages reflect the increase allowed by the Public Service Commission (PSC) due to the full water case hearing that took place on August 13, 2014.

Sales from fire protection decreased 7% from the prior year due to the PSC water rate case and parcels were originally assessed at \$15.99 during 2014 to \$14.67 during 2015. PSC had not taken the public fire protection monies from the Village of Wind Point into account when the original price was set during 2014.

Sales from private fire protection charge are budgeted to increase 8.91% from prior years (2012 and 2013) actual numbers.

**Caledonia Sewer and Water Utility District
2015 Proposed Budget-Operating and Administrative Expenses**

	Sewer			Water			Percent Change	% Based on Est Actual
	Jan-Jul 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Jan-Jul 14 Actual	Jan-Dec 14 Estimated	Budget 2014		
Operating Expenses								
Cost of Sales and Services								
Wages	145,750	249,857	248,470	145,750	249,857	248,470	1.04%	1.04%
Overtime	2,739	4,695	6,645	2,739	4,695	6,645	0.00%	0.00%
Retirement	10,164	17,424	14,685	10,164	17,424	14,685	18.45%	18.45%
Payroll Taxes	13,183	22,599	22,000	13,183	22,599	22,000	0.00%	0.00%
Insurance								
Workers Comp	-	8,900	8,181	-	8,900	8,181	27.00%	27.00%
Health	41,195	70,620	85,114	41,195	70,620	85,114	-19.48%	-19.48%
Dental	1,083	1,857	2,333	1,083	1,857	2,333	71.32%	71.32%
Life	727	1,246	491	727	1,246	491	45.42%	45.42%
Vision	48	82	-	48	82	-	0.00%	0.00%
Safety Reimbursement	-	-	1,000	-	550	1,000	0.00%	0.00%
Supplies	1,767	3,029	10,000	1,256	2,153	5,000	0.00%	0.00%
Gas & Electric	65,950	113,057	112,000	9,696	16,622	14,000	0.00%	0.00%
Emergency Repairs	4,468	7,659	60,000	126,559	216,958	187,000	6.95%	6.95%
Maintenance	1,213	2,079	5,000	251	430	5,000	0.00%	0.00%
Vehicle Expenses	8,697	14,909	12,000	8,532	14,626	13,000	0.00%	0.00%
Grounds Expense	598	1,025	2,500	2,876	4,930	2,500	0.00%	0.00%
Vehicle Replacement	-	-	15,000	-	-	15,000	0.00%	0.00%
Land Improvements	-	12,000	50,000	-	-	15,000	0.00%	0.00%
Contracted Service Charge	17,983	30,828	5,000	8,753	15,005	10,000	0.00%	0.00%
Racine Water and Wastewater	1,196,062	2,117,143	2,873,052	470,799	1,150,000	1,663,643	-27.42%	5.00%
Oak Creek Water	-	-	-	312,836	544,750	520,371	9.92%	5.00%
Milwaukee Metro Sewer District	55,831	111,662	66,000	-	-	-	0.00%	0.00%
Training/Membership	755	1,294	1,500	1,057	1,812	1,500	0.00%	0.00%
Public Fire Protection	-	-	1,500	-	-	1,500	0.00%	0.00%
Depreciation	694,789	1,191,067	781,174	124,247	212,995	225,000	0.00%	0.00%
Amortization of Debt Issue Expense	469,245	804,420	803,025	454,340	778,869	661,107	17.81%	17.81%
PSC Assessment	-	-	-	-	-	-	0.00%	0.00%
Total Operating Expenses	2,732,247	4,787,452	5,185,170	1,744,791	3,351,997	3,712,040	100.00%	5.00%
Administrative Expenses								
Commissioners' Salaries	2,625	3,500	5,400	2,625	3,500	3,600	0.00%	0.00%
Office Expense	3,567	4,756	7,500	4,554	6,072	12,000	0.00%	0.00%
Postage	5,955	11,910	6,000	5,955	11,910	15,000	0.00%	0.00%
Telephone	2,856	3,808	5,000	2,726	3,635	4,000	0.00%	0.00%
Legal	1,607	2,143	20,000	5,109	6,812	24,950	0.00%	0.00%
Accounting	24,161	32,215	20,600	35,071	46,761	20,600	3.00%	3.00%
Management Fee	1,478	1,971	-	688	917	-	100.00%	100.00%
Engineering	40,840	54,453	60,000	37,918	50,557	45,000	11.11%	11.11%
Computer Services/Admin Computer	1,959	2,612	8,000	1,959	2,612	8,000	-68.75%	-68.75%
Insurance-General Property/Liability	159	7,618	7,745	159	7,618	7,745	-68.75%	-68.75%
Total Administrative Expenses	85,207	124,986	140,245	96,764	140,394	140,895	8.01%	8.01%

Caledonia Sewer and Water Utility District
2015 Proposed Budget-Operating and Administrative Expenses
Explanations

- * Wages increased by over 1% due to a raise for the Utility Clerk of \$.36/hour and all Utility employees receiving a one time bonus of \$500 each in lieu of raises.
- * Workers compensation insurance increased by 7% from 2014 budget due to more claims in 2014.
- * Health insurance premiums increased by 4% from 2014 estimated actuals rather than 2014 budget. The budget for 2015 is similar to the projected 2014 actual expense of \$70,260 for water and sewer.
- * Dental, life, property/liability and retirement expenses increased by 71.32%, 45.42%, 8.01% and 18.45% respectively due to increases to the Village's fringe benefits.
- * Racine Water & Wastewater and Oak Creek Water costs are expected to increase by 5% per 2014 estimated actual expenses and decrease by 27.42% and increase by 9.92%, respectively from 2014 budget rates due to increases with overall revenue rates from the PSC water rate case.
- * Sewer postage doubles from the prior year because of switching from mailing postcards for the billings to mailing letters which requires a higher postage rate.
- * Depreciation expense is a non cash item and is based on 7/31/14 actual depreciation schedules and annualized. For the water depreciation, \$324,123 is for the Utility Financed capital assets and the difference of \$454,746 is for the depreciation on the contributed assets.

**Caledonia Sewer and Water Utility District
2015 Proposed Budget-Non-operating Revenue (Expense)**

	Sewer				Water					
	Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015	Percent Change	Jan-July 14 Actual	Jan-Dec 14 Estimated	Budget 2014	Budget 2015	Percent Change
Non-Operating Revenue (Expenses)										
Tax Levy	462,270	563,424	563,424	562,436	-0.18%	687,670	913,005	913,005	820,273	-10.16%
Mt. Pleasant Tax Levy	-	40,000	20,000	40,000	100.00%	-	-	-	-	0.00%
Interest Income-Investments	7,072	12,123	10,000	12,000	20.00%	1,507	2,583	2,000	2,300	15.00%
Dividend Income-Investments	45	77	-	-	0.00%	-	-	-	-	0.00%
Interest Income -Special Assessments	-	-	350	-	-100.00%	-	-	15,000	6,500	-56.67%
Late Payment Charges	12,164	20,853	75,000	75,000	0.00%	10,391	17,813	45,000	45,000	0.00%
Unrealized Loss on Investments	(6,474)	(11,098)	-	(10,000)	100.00%	-	-	-	-	0.00%
Gain (Loss) on Disposal	-	-	-	-	0.00%	2,500	4,286	-	2,500	100.00%
Sewer Hook-up Charges	148,900	255,257	225,000	225,000	0.00%	-	-	-	-	0.00%
Debt Service-Interest	(335,305)	(649,378)	(682,332)	(602,599)	-11.69%	(194,672)	(333,723)	(144,505)	(325,986)	125.59%
Office Building Renovation	(1,643)	(2,817)	-	(1,500)	100.00%	(1,643)	(2,817)	-	(1,500)	100.00%
Miscellaneous Income	2,898	4,968	3,000	2,000	-33.33%	3,008	5,157	1,000	1,000	0.00%
Amortization of Debt (Premium) Issue Expenses	(7,628)	(13,077)	-	(13,077)	100.00%	(11,594)	(19,875)	-	(19,875)	100.00%
Water Rate Increase Application	-	-	-	-	0.00%	(17,240)	(29,554)	-	-	0.00%
Miscellaneous Expense	(251)	(430)	(500)	(500)	0.00%	(305)	(523)	(15,000)	(1,500)	-90.00%
Total Non-operating Revenue (Expenses)	282,048	219,902	213,942	288,760		479,622	556,352	816,500	528,712	

* Tax Levy for the Sewer-decrease by .18% or \$988.
 * Tax Levy for the Water is \$820,273. This is a decrease from the prior year by 10.16% (\$92,732) which is limited to the debt service levy for 2015.
 * Mt. Pleasant Tax Levy budget increased 100% or \$20,000 from the prior year based on revised County records.
 * Debt service interest expense is based on amounts from the master debt schedules provided by Ehlers.
 * Amortization of debt expenses is a non cash item and is based on amortization schedules on the purchase plant capacity and the premium/discount on debts issued.

**Caledonia Sewer Utility
Proposed Capital Improvement Program 2015-2019**

	2015		2016		2017		2018		2019		Total
Collection System (Mains)											
1 Caddy Vista Lift Station Upgrade	\$ -	\$ 1,550,000 *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
2 Caddy Vista Sanitary Sewer Relay	-	700,000	*	-	-	-	-	-	-	-	700,000
3 Generator Upgrade	100,000 #	-	-	-	-	-	-	-	-	-	100,000
4 Annual Sewer Replacement Program	1,040,000 #	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	5,200,000	
5 Birch Creek Lane Relay	461,000 #	-	-	-	-	-	-	-	-	-	461,000
Subtotal	\$ 1,601,000	\$ 3,290,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ 8,011,000	
Lift Station											
1 Lift Station-North Main Street	\$ 200,000 #	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
2 Lift Station Upgrades	200,000 #	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	
	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000	
I & Improvements											
1 Upgrades	\$ 50,000 #	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	
2 Wind Point Sewer Cleaning and Televising	225,000 #	225,000	-	-	-	-	-	-	-	450,000	
	\$ 275,000	\$ 275,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 700,000	
Vehicles **											
1 Vehicle Replacement	\$ 15,000 ^	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 65,000	
General Plant											
1 SCADA Equipment Upgrades	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,000	
Total Cost	\$ 2,291,000	\$ 3,827,500	\$ 1,302,500	\$ 1,352,500	\$ 1,302,500	\$ 1,352,500	\$ 1,302,500	\$ 1,302,500	\$ 1,302,500	\$ 10,076,000	

** All vehicles are fully depreciated when traded in every five years. There are no sales of vehicles. Estimated purchase price only.

* Caddy Vista Lift and Sanitary Sewer Relay are developer driven only. Very remote possibility in 2015-2019.

These projects will be financed by bond.

^ Replacement of vehicles will be financed by operations.

**Caledonia Water Utility
Proposed Capital Improvement Program 2015-2019**

	2015		2016		2017		2018		2019		Total						
Transmission and Distribution Mains																	
1 Caddy Vista Water Main Relay	\$	-	\$	1,700,000	*	\$	-	\$	-	\$	1,700,000						
2 4 1/2 Mile Road Loop (Charles to Erie) Main		300,000	*/#	-	-	-	-	-	-	-	300,000						
3 Annual Main Replacement Program		1,500,000	#	1,500,000		1,500,000		1,500,000		1,500,000	7,500,000						
4 Highway 31 Cobblestone		550,000	#	-	-	-	-	-	-	-	550,000						
5 Generator Upgrades		25,000	#	-	-	-	-	-	-	-	25,000						
6 North Kremer Addition Relay		1,114,000	#	-	-	-	-	-	-	-	1,114,000						
7 Washington Meadows Relay		907,000	#	-	-	-	-	-	-	-	907,000						
8 Ivy Lane/Lakeshore Drive Relay		570,000	#	-	-	-	-	-	-	-	570,000						
Subtotal	\$	4,966,000		\$	3,200,000		\$	1,500,000		\$	1,500,000		\$	1,500,000		\$	12,666,000
Hydrant/Valve/Services																	
1 4 Mile Road Pressure Reducing Valve Vault	\$	214,000	#	\$	-	\$	-	\$	-	\$	-	\$	214,000				
2 Annual Replacement Program		200,000	#	200,000		200,000		200,000		200,000		200,000		1,000,000			
	\$	414,000		\$	200,000		\$	200,000		\$	200,000		\$	200,000		\$	1,214,000
Total Cost	\$	5,395,000		\$	3,412,500		\$	1,712,500		\$	1,712,500		\$	1,712,500		\$	13,945,000

** All vehicles are fully depreciated when traded in every five years. There are no sales of vehicles. Estimated purchase price only.
 * Caddy Vista Water Main Relay is developer driven only-remote possibility in 2015-2019.
 # These projects will be financed by bond.
 ^ Replacement of vehicles will be financed by operations.