Village of
HARRISON
WHERE OPPORTUNITY LIVES

2023 Budget
Approved by the Village Board: November 15, 2022.

Elected Officials and Administration

Harrison Village Board
Allison Blackmer, Village President
Julene Baldwin, Village Trustee
Darlene Bartlein, Village Trustee
Mike Brantmeier, Village Trustee
Scott Handschke, Village Trustee
Matt Lancaster, Village Trustee
Mark Van Hefty, Village Trustee

Village Administration
Matt Heiser, Village Manager
Mark Mommaerts, Assistant Village Manager
Vicki Tessen, Village Clerk/Treasurer
Jarred Gerl, Village Fire Chief

Letter of Transmittal

To The Honorable Village Board:

The proposed 2023 budget for the Village was prepared with the goal of providing critical services to the people of Harrison while maintaining a low tax rate.

The Village Board held budget work sessions on October 11 and October 20 to review priorities, road projects, capital needs, tax rates and staffing levels.

REVENUE CHANGES – GENERAL FUND
The 2023 proposed budget includes an overall levy of $3,690,150. This is approximately a 2.17% increase from 2022. It includes a property tax levy of $2,817,382 due to a 5.92% increase in value from net new construction. The revenues also saw some increases in transportation aids and shared revenue from the state of Wisconsin. The proposed budget applies $72,550 from the transportation fund above the anticipated revenue it will receive in 2023 and $59,603 from fund balance. The net effect of these changes is to maintain the mill rate (tax rate per $1,000 of value) of $2.99.

EXPENDITURE CHANGES – GENERAL FUND
The changes in expenditures are due to a proposed increase in DPW part-time seasonal staffing, increases in the Calumet County law enforcement contract and a number of capital investments and road projects.

The following are significant changes to the Village budget in 2023:

- Borrowing $1,600,000 for $2,990,500 in road projects as defined in a five year plan approved by the Village Board.
- $75,000 in capital purchases for parks.
- $470,000 to repave the parking lot of the municipal building.
- $282,897 in capital purchases for the Fire Department.
- $205,000 in capital purchases for Public Works.

SPECIAL REVENUE FUNDS
Refuse and Recycling Fund – the 2023 budget includes a small increase in the fee for this fund. Fuel prices reached a point in 2022 that triggered fuel surcharges as defined in the contract between the Village and the vendor Green For Life (GFL).

Park Impact Fees – the 2023 budget plans to expend $777,500 for projects at Farmers Field, Clover Ridge, Dogwood and HAA parks.

Stormwater Fund – the 2023 budget anticipates this fund will pay some on-going expenses to maintain the ponds and storm sewers. The fee for this fund is increased $10 per ERU (for a total charge of $60 per ERU) to start building a fund balance for impending projects required by the DNR for phosphorous mitigation.

Transportation Fund – the 2023 budget anticipates spending $735,000 out of this fund on road projects and maintenance. The fee for this fund was increased seven (7) cents per $1,000 of assessed value for a total charge of fifty cents ($00.50) per $1,000 of assessed value.

Police Impact Fee, Fire Impact Fees – these funds do not anticipate any expenditures or changes.

CLOSING

The 2023 proposed budget provides for the continuation of critical services while maintaining a very favorable tax rate. The budget funds priorities identified by the Village Board so the Village government can continue serving the people of Harrison and being a part of the high quality of life enjoyed by the residents.

2023 Budget Summary for November 15, 2022 Public Hearing

General Fund	Adopted 2021	Adopted 2022	Proposed 2023	Change	Percent
Taxes	$3,673,369	$3,611,823	$3,690,150	$78,327	2.17%
Special Assessments	$79,220	$79,220	$1,128,474	$1,049,254	1324.48%
Intergovernmental Revenues	$602,073	$574,791	$625,530	$50,739	8.83%
Licenses and Permits	$303,653	$303,653	$304,753	$1,100	0.36%
Fines, Forfeits and Penalties	$6,500	$6,500	$6,500	$0	0.00%
Public Charges for Services	$1,583,358	$1,597,716	$1,912,809	$315,093	19.72%
Intergovernmental Charges	$113,604	$157,712	$170,843	$13,131	8.33%
Miscellaneous Revenues	$106,600	$106,600	$43,100	-$63,500	-59.57%
Other Financing Sources	$1,880,000	$1,500,000	$1,600,000	$100,000	6.67%
	$8,348,377	$7,938,015	$9,482,159	$1,544,144	19.45%
Transportation Fund applied	$71,107		$72,550		
Fund Balance applied			$59,603		
	$8,419,484	$7,938,015	$9,614,312	$1,676,297	21.12%
Expenditures					
General Government	$809,414	$1,036,939	$1,098,310	$61,371	5.92%
Public Safety	$961,330	$1,132,324	$1,306,007	$173,683	15.34%
Public Works	$2,105,418	$2,199,017	$2,307,660	$108,643	4.94%
Health and Human Services	$2,200	$2,200	$2,200	$0	0.00%
Culture and Recreation	$45,000	$45,000	$60,000	$15,000	33.33%
Conservation and Development	$4,000	$4,000	$4,000	$0	0.00%
Capital Outlay	$3,713,027	$2,558,920	$4,023,397	$1,464,477	57.23%
Debt Service	$779,095	$645,000	$812,738	$167,738	26.01%
Other Financing Uses					
Total Expenditures	$8,419,484	$7,623,400	$9,614,312	$1,990,912	26.12%
Increment		$148,736	$270,380		
Estimated Tax Rate per $1,000	$3.05	$2.99	$2.9893		

Revenues Over Expenses $0

Summary of 2023 Budget for Harrison Utilities and Special Revenue Funds

HU Sanitary Sewer	2022	2023
Revenues	$1,034,324	$1,054,906
Expenditures	$731,039	$835,694
Retained Earnings	$303,285	$219,213

HU Water Utility	2022	2023
Revenues	$1,229,700	$1,258,598
Expenditures	$1,092,640	$1,151,810
Retained Earnings	$137,060	$106,788

	Bal 1/1/23	Revs	Exp	Bal 12/31/23
Fire Impact Fees	$712,830	$175,000	$0	$887,830
Park Impact Fees	$1,035,803	$100,000	-$777,500	$358,303
Police Impact Fees	$84,026	$18,000	$0	$102,026
Transportation Fees	$77,983	$662,450	-$735,000	$5,433
Harrison Stormwater Utility	$373,186	$447,280	-$197,000	$623,466
Available Fund Balance	$1,600,600			$1,600,600

Line Item Detail for Taxes:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Property Taxes	$2,833,960	$2,906,793	$2,817,382	-$89,411	-3.08%
Forest/Cropland	$30	$30	$30	$0	0.00%
In Lieu of taxes	$60,285	$60,000	$60,000	$0	0.00%
Interest on PP	$0	$0	$0	$0	0.00%
Total Property tax levy		$2,966,823	$2,877,412	-$89,411	-3.01%
Debt Service	$779,094	$645,000	$812,738	$167,738	26.01%
Total Tax Revenue	**$3,675,390**	**$3,611,823**	**$3,690,150**	$78,327	2.17%

Line Item Detail for Special Assessments:

	Budgeted 2021	Budged 2022	Proposed 2023	Change	
Spec Asments	$0	$0	$1,122,379	$1,122,379	100.00%
Connection Sewer	$0	$0	$0	$0	0.00%
Spec Assmnt Sidewalk	$6,095	$6,095	$6,095	$0	0.00%
Hickory/Rustic	$61,405	$61,405	$0	-$61,405	-100.00%
Sumac Rd	$11,720	$11,720	$0	-$11,720	-100.00%
Kimberly Heights				$0	0.00%
Total	**$79,220**	**$79,220**	**$1,128,474**	$1,049,254	1324.48%

Line-Item Detail for Intergovernmental Revenues

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
State Shared Revenue	$78,766	$61,569	$62,566	$997	1.62%
Fire Dues Harrison	$49,897	$49,900	$49,900	$0	0.00%
Fire Dues Sherwood	$14,858	$14,858	$14,858	$0	0.00%
Computer Aid	$42,400	$42,400	$42,042	-$358	-0.84%
State Transp Aid	$394,792	$384,704	$434,804	$50,100	13.02%
Recycling Grant	$21,300	$21,300	$21,300	$0	0.00%
Muni State Pay	$60	$60	$60	$0	0.00%
Total	**$602,073**	**$574,791**	**$625,530**	$50,739	8.83%

Line Item Detail for Licenses & Permits

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Liquor License	$5,000	$5,000	$10,000	$5,000	100.00%
Operator License	$4,900	$4,900	$4,900	$0	0.00%
Cigarette License	$200	$200	$200	$0	0.00%
Franchise Fee	$111,703	$111,703	$111,703	$0	0.00%
Dog License	$8,500	$8,500	$11,000	$2,500	29.41%
Building Permits	$50,000	$50,000	$52,000	$2,000	4.00%
HVAC Permits	$6,500	$6,500	$7,250	$750	11.54%
Plumbing Permit	$9,000	$9,000	$10,000	$1,000	11.11%
Electrical Permit	$12,250	$12,250	$13,000	$750	6.12%
Siding/Win/Roof Permit	$750	$750	$750	$0	0.00%
Pool Permit	$1,000	$1,000	$1,000	$0	0.00%
Lot Grade Fee	$47,500	$47,500	$40,000	-$7,500	-15.79%
Driveway Fee	$10,000	$10,000	$9,000	-$1,000	-10.00%
Culvert Permit	$150	$150	$150	$0	0.00%
Demolition	$50	$50	$50	$0	0.00%
Utility Permit	$2,500	$2,500	$2,500	$0	0.00%
Culvert /Insp. Port	$150	$150	$150	$0	0.00%
Zoning Permit	$20,000	$20,000	$22,000	$2,000	10.00%
Erosion Permit	$6,500	$6,500	$6,500	$0	0.00%
Plat Review	$1,500	$1,500	$2,000	$500	33.33%
Site Plan Review	$5,500	$5,500	$600	-$4,900	-89.09%
Fireworks Permit	$0	$0	$0	$0	0.00%
Total	**$303,653**	**$303,653**	**$304,753**	$1,100	0.36%

Line-Item Detail for Fines, Forfeitures and Penalties:

	Budgeted 2021	Budgeted 2022	Proposed 2023
Ordinance Violations	$1,000	$500	$500
Parking Violations	$4,000	$6,000	$6,000
Total	**$5,000**	**$6,500**	**$6,500**

Line-Item Detail for Public Charges:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Administrative Fee	$10,000	$18,500	$40,000	$21,500	116.22%
Publications	$50	$0	$0	$0	0.00%
Real Estate Inquiries	$5,000	$8,000	$8,000	$0	0.00%
Credit Card Surcharge	$500	$700	$700	$0	0.00%
Law Enforcement Charge	$199,505	$421,805	$512,531	$90,726	21.51%
Transportation Charge	$531,750	$531,750	$662,450	$130,700	24.58%
Road Dept Revenue	$500	$2,000	$2,000	$0	0.00%
Streetlights	$1,100	$1,100	$2,000	$900	81.82%
Refuse	$394,403	$396,052	$396,829	$777	0.20%
Recycling	$189,898	$189,451	$256,099	$66,648	35.18%
Compost Sticker	$7,500	$14,000	$30,000	$16,000	114.29%
Park Shelter	$1,500	$0	$1,000	$1,000	100.00%
Municipal Hall	$1,700	$0	$1,200	$1,200	100.00%
Total	**$1,343,406**	**$1,583,358**	**$1,912,809**	$329,451	20.81%

Line-Item Detail for Intergovernmental Service Charges:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Sherwood/Woodville Fire Contract	$113,604	$157,712	**$170,843**	$13,131	8.33%
Fire Dept Operational Budgeted Costs			$431,129		
Plus Costs Related to Fire Protection In other Parts of the Budget:					
Contract Expense-Fire Insur	$23,667	$23,667	$23,667		
Contract Expense-Attny Fees	$2,000	$2,000	$2,000		
Contract Expense-Building Maint Lawn Svc	$3,785	$3,785	$3,785		
Contract Expense-Building Maint Snow Plow	$7,065	$7,065	$7,065		
Contract Expense-Village Board Meetings	$500	$500			
Contract Expense - Fire Commission Meetings			$500		
			$468,146		
Fire Dept Capital Outlay & Escrowed Capital			$282,897		
Total Costs Shared with Sherwood			$751,043		
Percent of Equalized Value Protected by HFD in Sherwood			0.21		
Invoice amount:	**$113,604**	**$142,712**	**$155,843**		

Line-Item Detail for Miscellaneous Revenues:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Interest Earned	$15,000	$20,000	$13,000	-$7,000	-35.00%
Interest on Spec Assmnts	$100	$100	$100	$0	0.00%
Sale of Equipment	$3,000	$0	$0	$0	0.00%
Insurance Recoveries	$4,000	$5,000	$5,000	$0	0.00%
Other Misc Revs	$5,000	$500	$10,000	$9,500	1900.00%
Tippage Fee	$25,000	$81,000	$15,000	-$66,000	-81.48%
Total	**$52,100**	**$106,600**	**$43,100**	-$63,500	-59.57%

Line-Item Detail for Other Financing Sources:

	Budgeted 2021	Budgeted 2022	Proposed 2023
GO Borrowing	$1,880,000	$1,500,000	$1,600,000
Total	**$1,880,000**	**$1,500,000**	**$1,600,000**

Line-Item Detail for the Village Board:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Village Salary	$33,600	$33,600	$33,600	$0	0
Village FICA	$2,570	$2,570	$2,570	$0	0.00%
Training/Mileage	$800	$800	$800	$0	0.00%
Subscription/Dues	$6,000	$6,000	$7,500	$1,500	25.00%
Supplies	$500	$500	$500	$0	0.00%
Total	**$43,470**	**$43,470**	**$44,970**	$1,500	3.45%

Line-Item Detail for the Planning Department:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Salary	$82,478	$156,000	$99,819	-$56,181	-36.01%
FICA	$6,356	$11,934	$7,636	-$4,298	-36.01%
Benefits	$25,330	$53,193	$57,448	$4,255	8.00%
Retirement	$11,217	$10,608	$6,788	-$3,820	-36.01%
Per Diem	$4,000	$4,000	$4,000	$0	0.00%
Dues	$500	$1,000	$1,000	$0	0.00%
Training/Mileage/Lodging	$3,500	$3,500	$3,500	$0	0.00%
Supplies	$500	$500	$1,000	$500	100.00%
Total	**$133,881**	**$240,735**	**$181,191**	-$59,544	-24.73%

Line-Item Detail for the General Administration Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Legal	$10,000	$10,000	$28,000	$18,000	180.00%
Hwy Dept Legal	$15,000	$15,000	$10,000	-$5,000	-33.33%
Wages	$246,600	$315,035	$351,351	$36,316	11.53%
FICA	$18,865	$24,100	$26,878	$2,778	11.53%
Benefits	$58,300	$93,269	$135,353	$42,084	45.12%
Retirement	$17,308	$21,422	$23,892	$2,469	11.53%
Training/Conferences	$1,500	$2,500	$4,400	$1,900	76.00%
Dues	$2,500	$3,200	$1,500	-$1,700	-53.13%
Supplies	$17,000	$20,000	$20,000	$0	0.00%
Postage	$3,500	$3,000	$4,000	$1,000	33.33%
Service Contracts	$75,000	$70,000	$75,000	$5,000	7.14%
Publications	$4,500	$3,000	$3,000	$0	0.00%
Newsletter	$5,000	$4,000	$4,000	$0	0.00%
Election-Wages	$6,200	$14,000	$14,500	$500	3.57%
Election FICA	$475	$1,071	$1,109	$38	3.57%
Election Exp/Mile/LO	$500	$500	$500	$0	0.00%
Election Svc Contracts	$4,000	$4,000	$3,000	-$1,000	-25.00%
Election Supplies	$4,000	$3,000	$5,000	$2,000	66.67%
Election Publication	$790	$1,000	$1,000	$0	0.00%
Assessor Contract	$34,800	$34,800	$41,000	$6,200	17.82%
Treasurer Wages	$0	$0	$0	$0	0.00%
Treasurer FICA	$0	$0	$0	$0	0.00%
Treasurer Mileage	$0	$0	$500	$500	100.00%
Treasurer Service Contracts	$0	$0	$1,000	$1,000	1000.00%
Treasurer Accounting (Audit)	$17,500	$17,500	$17,500	$0	0.00%
Treasurer Supplies	$2,500	$2,500	$3,000	$500	20.00%
Assessor Supplies Brd of Review	$0	$0	$0	$0	0.00%
Treasurer Postage	$0	$0	$7,000	$7,000	100.00%
Treasurer Publications	$0	$0	$0	$0	0.00%
Total	**$545,838**	**$647,898**	**$772,483**	$119,586	18.46%

Line-Item Detail for the Hall Maintenance Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Supplies	$1,500	$7,500	$5,000	-$2,500	-33.33%
Electric	$5,500	$5,500	$5,775	$275	5.00%
Heat	$4,750	$4,750	$5,080	$330	6.95%
Telephone	$1,750	$1,750	$1,750	$0	0.00%
Insurance - Property	$18,000	$18,900	$31,693	$12,793	67.69%
Insurance - Work Comp	$31,725	$33,311	$26,298	-$7,013	-21.05%
Insurance - Auto	$22,500	$23,625	$24,570	$945	4.00%
Funeral/Memorial	$500	$500	$500	$0	0.00%
Total	**$86,225**	**$95,836**	**$100,666**	$4,830	5.04%

Line-Item Detail for the Law Enforcement Department:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Calumet County Contract	$614,355	$629,059	$782,926	$153,867	24.46%
Law Enforcement Dog Pick up	$0	$0			
School Cross Guards	$2,500	$2,500	$2,500		
Total	**$616,855**	**$631,559**	**$785,426**		

Line-Item Detail for the Fire Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Wages	$118,500	$215,000	$224,690	$9,690	4.51%
FICA	$9,075	$16,448	$17,189	$741	4.51%
Chief Benefits		$26,597	$28,645	$2,048	7.70%
WRS		$10,575	$12,593	$2,018	19.08%
Retirement	$38,000	$30,000	$30,000	$0	0.00%
Petty Cash	$4,000	$0	$0	$0	0.00%
Training	$5,500	$5,500	$10,000	$4,500	81.82%
Supplies/Services	$37,000	$41,000	$41,000	$0	0.00%
Physicals	$4,000	$5,000	$5,000	$0	0.00%
Electric - Station 60	$2,500	$2,500	$2,500	$0	0.00%
Electric - Station 70	$3,000	$3,000	$3,000	$0	0.00%
Heat - Station 60	$3,000	$3,000	$4,000	$1,000	33.33%
Heat - Station 70	$2,000	$2,000	$4,000	$2,000	100.00%
Telephone - Station 60	$950	$950	$950	$0	0.00%
Telephone - Station 70	$1,900	$1,900	$1,900	$0	0.00%
Water - Station 60	$3,500	$3,500	$3,500	$0	0.00%
Water - Station 70	$550	$550	$1,000	$450	81.82%
Building Maint. Misc.		$5,115	$5,115	$0	0.00%
EMS Operating Expense		$13,500	$13,500	$0	0.00%
Shop Supplies		$3,130	$0	-$3,130	-100.00%
Burn Permits		$500	$0	-$500	-100.00%
Vehicle Maintenance	$13,000	$13,000	$13,000	$0	0.00%
Equipment Maintenance	$4,000	$4,000	$4,000	$0	0.00%
Fuel	$6,000	$6,000	$6,000	$0	0.00%
Contract Expense-Vllg Brd		$500	$500	$0	0.00%
Contract Expense-Gen Admin		$9,750	$0	-$9,750	-100.00%
Contract Expense-Fire Insur		$23,667	$23,667	$0	0.00%
Contract Expense-Attny Fees		$2,000	$2,000	$0	0.00%
Contract Expense-Building Maint Lawn Svc		$3,785	$3,785	$0	0.00%
Contract Expense-Building Maint Snow Plow		$7,065	$7,065	$0	0.00%
Total	**$256,475**	**$412,765**	**$431,581**	$18,817	4.56%

Line-Item Detail for the Contracted Services Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Building Insp Contract	$50,000	$50,000	$59,000	$9,000	18.00%
Grade Checks	$38,000	$38,000	$30,000	-$8,000	-21.05%
Total	**$88,000**	**$88,000**	**$89,000**	$1,000	1.14%

Line-Item Detail for the Department of Public Works (D.P.W.)

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Engineer/Consultant	$40,000	$40,000	$40,000	$0	0.00%
Salary	$395,810	$467,010	$485,691	$18,681	4.00%
Part time Salary	$65,000	$22,500	$85,500	$63,000	280.00%
OT Salary	$45,000	$38,000	$38,000	$0	0.00%
FICA	$34,358	$35,726	$37,155	$1,429	4.00%
Part Time FICA	$5,025	$1,721	$6,541	$4,820	280.00%
Unemployment Comp	$1,000	$1,000	$1,000	$0	0.00%
Benefits	$107,650	$139,033	$150,155	$11,123	8.00%
Retirement	$35,802	$31,757	$33,027	$1,270	4.00%
Training	$2,500	$2,500	$2,500	$0	0.00%
CDL	$1,500	$1,500	$1,500	$0	0.00%
Supplies	$25,000	$25,000	$25,000	$0	0.00%
Electric	$7,500	$7,500	$7,500	$0	0.00%
Heat	$2,000	$2,000	$2,000	$0	0.00%
Telephone	$3,000	$3,000	$3,000	$0	0.00%
Bldg. Maintenance	$35,000	$35,000	$35,000	$0	0.00%
Fuel	$50,000	$50,000	$74,325	$24,325	48.65%
Vehicle Maintenance	$40,000	$40,000	$40,000	$0	0.00%
Equip Maintenance	$40,000	$40,000	$45,000	$5,000	12.50%
Road Maintenance	$327,500	$327,500	$327,500	$0	0.00%
Ditching/Grading	$50,000	$50,000	$50,000	$0	0.00%
Salt/Sand	$108,000	$108,000	$108,000	$0	0.00%
Road Signs	$10,000	$10,000	$10,000	$0	0.00%
Street Lighting	$3,000	$3,000	$6,500	$3,500	116.67%
Street Lights - N.S.	$170	$170	$170	$0	0.00%
Street Lights - HAA	$11,000	$11,000	$11,000	$0	0.00%
Street Lights - NSW	$1,100	$1,100	$1,100	$0	0.00%
Storm Sewer Maintenance	$40,000	$40,000	$0	-$40,000	100.00%
Illicit Discharge Program	$5,000	$5,000	$5,000	$0	0.00%
Storm - Consultant	$0	$0	$0	$0	0.00%
Refuse	$396,052	$378,000	$384,397	$6,397	1.69%
Recycling	$189,451	$252,000	$256,099	$4,099	1.63%
Compost Site	$16,000	$16,000	$16,000	$0	0.00%
Weed Control	$12,000	$14,000	$14,000	$0	0.00%
NEW: Sidewalk Maint Program			$5,000	$5,000	100.00%
Total	**$2,105,418**	**$2,199,017**	**$2,307,660**	**$108,644**	4.94%

Line-Item Detail for the Health and Human Services Department:

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Humane Society Contribution	$1,500	$1,500	$1,500	$0	0.00%
HOVPP	$700	$700	$700	$0	0.00%
Total	**$2,200**	**$2,200**	**$2,200**	$0	0.00%

Line-Item Detail for the Parks Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Park Maintenance	$25,000	$35,000	$50,000	$15,000	42.86%
Recreational Program	$10,000	$10,000	$10,000	$0	0.00%
Total	**$35,000**	**$45,000**	**$60,000**	$15,000	33.33%

Line-Item Detail for the Economic Development Department

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Development	$4,000	$4,000	$4,000	$0	0.00%
Total	**$4,000**	**$4,000**	**$4,000**	$0	0.00%

Line-Item Detail for Capital Outlay:	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Parks					
Match to DNR Gnt		$5,000	$5,000		
Parks (signs) (DCP trial signs)	$0	$15,000	$10,000		
Parks (equip) Wing for Mower (other half to storm)			$45,000		
Parks (Renwood Park Master Plan)			$15,000		
Parks Improvements	$0	$100,000			
Parks 2 mowers		$30,000			
Parks-Sprayer Ponds & Parks		$2,500			
Spec Manuel Updt		$7,800			
Park Total Capital Outlay		**$152,500**	**$75,000**	-$77,500	-50.82%
Trails					
Trails (pave Vans Pond Maint. Trail)			$0		
Trails Add to Trail system		$294,206			
County N Trail Crosswalk Lights		$34,000			
Total Trails Capital Outlay		**$328,206**	**$0**	-$328,206	-100.00%
Municipal Building					
Municipal Building (repave parking lot	$0	$0	$470,000		
Municipal Building Total Capital Outlay	**$0**	**$0**	**$470,000**	$470,000	100.00%
Fire Department					
Fire- 6 sets turn out gear		$13,050	$15,000		
Fire- fund to replace/repair equip		$31,400	$31,400		
Fire-Escrow for future Truck		$150,000	$150,000		
Fire-Escrow for future scba bottles		$12,150	$12,150		
Fire-Escrow for future helmets		$1,530	$1,530		
Fire-Command Vehicle		$0	$62,817		
Fire-Flooring Station 60		$0	$10,000		
Fire-Fire services study		$25,000	$0		
Fire- Defibrillators (1600 x 2)		$3,200	$0		
Fire-polaris ranger		$30,000	$0		
Fire-ipads (x2)	$0	$918	$0		
Fire-Generator (7500 each x2 stations)		$15,000	$0		
Fire Department Total Capital Outlay		**$282,248**	**$282,897**	$649	0.23%
Dept of Public Works Equipment					
DPW-Hwy Equip (Replace Dodge Van w/SUV Explorer)	$250,000		$40,000		
DPW-Hwy Equip (Replace 2009 F550 w/Flatbed work truck)			$60,000		
DPW-Hwy Equip (purchase shoulder reclaimer machine)			$30,000		
DPW-Hwy Equip (Replace tractor (w/new mower wing above)			$75,000		
DPW-HWY Equip Bomag Roller		$30,000			
DPW-Hwy Equip Spinner for #23		$12,000			
DPW-Hwy Equip Van chassis and tools		$53,000			
DPW-Compactor 4045		$8,700			
DPW-Left/Right Controller for Grader		$5,000			
DPW-Salt Shed		$127,266			
DPW-Replace 1998 John Deer 6310 w/Loader		$160,000			
DPW Total Hwy Equipment Capital Outlay	**$250,000**	**$395,966**	**$205,000**	-$190,966	-48.23%
Road Projects					
Creedside Estates - Assessed to Property Owners			$1,122,500		
Cottonwood Creek III (rural resurface & ditching)			$1,375,000		
Maintowoc Road: From CTH N to Harwood (crack fill/chip seal/cross culvert)			$250,000		
Schmidt Road: From State Park Rd to Harwood Rd (crack fill/chip seal/cross culvert)			$200,000		
Road Project (Quella Dr pulverize and reshape)			$43,000		
Road Projects Capital Outlay (NOT ASSESSED)	$3,381,377	$1,400,000	$1,868,000	$468,000	33.43%
Road Projects Total Capital Outlay	**$3,381,377**	**$1,400,000**	**$2,990,500**	$1,590,500	113.61%
Grand Total Capital Outlay	**$3,713,027**	**$2,558,920**	**$4,023,397**	$1,464,477	57.23%

Line-Item Detail for Debt Service

	Budgeted 2021	Budgeted 2022	Proposed 2023	Change	
Principal Payments	$725,000	$645,000	$766,680	$121,680	18.87%
Interest Payments	$54,094	$54,094	$46,058	-$8,036	-14.86%
Total	**$779,094**	**$699,094**	**$812,738**	$113,644	16.26%

Line-Item Detail for the Stormwater Fund

		2023 Activity Revenues	Expenses
Starting Balance	$373,186		
Stormwater fees Collected		$447,280	
Storm Sewer Maintenance/Ponds			-$40,000
NEW: Storm Catch Basin Program			-$12,000
NEW: Pond Rip Rap			-$20,000
NEW: Cross Culvert Program			-$30,000
Capital Storm Water (Street Sweeper)			-$50,000
Capital Storm Water (half of mower wing)			-$45,000
Total Expenses			-$197,000
End Balance	**$623,466**		

Line-Item Detail for Park Impact Fees

		2023 Activity Revenues	Expenses
Starting Balance	$1,035,803		
Park Impact Fees Collected		$100,000	
Capital Outlay: Farmers Field Park (complete baseball diamond)			-$250,000
Capital Outlay: Farmers Field Park (install previously purchased playground equip)			-$75,000
Capital Outlay: Farmers Field Park (install perimeter lighting)			-$75,000
Capital Outlay: Clover Ridge Park (Install Disc Golf Course)			-$50,000
Capital Outlay: Clover Ridge Park (install parking along Handel Dr ~20-25 stalls)			-$175,000
Capital Outlay: Clover Ridge Park (install rain gardens w/new parking area)			-$50,000
Capital Outlay: Dogwood Park (Picnic Tables)			-$2,500
Capital Outlay: Dogwood Park (install gazebo)			-$50,000
Capital Outlay: HAA Park (install exercise stations)			-$50,000
Total Expenses			-$777,500
End Balance	**$358,303**		

Line-Item Detail for Harrison Transportation Fund

		2023 Activity Revenues	Expenses
Starting Balance	$77,983		
Transportation Fees Collected		$662,450	
Road Project Contributions			-$735,000
End Balance	**$5,433**		

Line-Item Detail for Harrison Police Impact Fees

		2023 Activity	
		Revenues	Expenses
Starting Balance	$84,026		
Police Impact Fees Collected		$18,000	
2023 Police Impact Fee Uses			$0
End Balance	**$102,026**		

Line-Item Detail for Harrison Fire Impact Fees

		2023 Activity	
		Revenues	Expenses
Starting Balance	$712,830		
Fire Impact Fees Collected		$175,000	
2023 Fire Impact Fee Uses			$0
End Balance	**$887,830**		

Line Item Detail for Harrison Water Utility

	Budgeted 2022	Proposed 2023		
Residential Metered Sales	$865,281	$882,587	$17,306	2.00%
Commercial Metered Sales	$84,250	$85,935	$1,685	2.00%
Industrial Metered Sales	$1,505	$1,535	$30	2.00%
Public Authority Metered Sales	$18,563	$19,491	$928	5.00%
Multifamily Metered Sales	$28,626	$45,000	$16,374	57.20%
Irrigation Metered Sales	$395	$395	$0	0.00%
Public Fire Protection Service	$214,655	$214,655	$0	0.00%
Forfeited Discounts	$4,200	$4,000	-$200	-4.76%
Other Water Revenue	$12,225	$5,000	-$7,225	-59.10%
Total Revenues	$1,229,700	$1,258,598	$28,898	2.35%
Purchased Water - COA / FC	$649,848	$649,848	$0	0.00%
Fire Protection - COA	$38,048	$38,048	$0	0.00%
Fuel/Power Purchase - Pumping	$0			
Operation Labor	$93,050	$97,703	$4,653	5.00%
Operation Supplies & Expenses	$16,780	$25,000	$8,220	48.99%
Maintenance of Mains	$15,000	$15,000	$0	0.00%
Maintenance of Services	$15,000	$15,000	$0	0.00%
Maintenance of Meters	$5,000	$5,000	$0	0.00%
Meter Reading Labor	$0	$0	$0	0.00%
Accounting & Collecting Labor	$47,900	$50,295	$2,395	5.00%
Admin & General Salaries	$41,657	$43,740	$2,083	5.00%
Office Supplies & Expenses	$17,345	$29,845	$12,500	72.07%
Outside Services Employed	$19,895	$40,000	$20,105	101.06%
Insurance Expense	$7,084	$7,651	$567	8.00%
Payroll Tax - FICA	$13,969	$12,942	-$1,027	-7.35%
Employee Pensions & Benefits	$81,654	$86,553	$4,899	6.00%
Regulatory Commission Expenses	$1,225	$6,000	$4,775	389.80%
Miscellaneous General Expense	$22,500	$22,500	$0	0.00%
Transportation Expense	$4,185	$4,185	$0	0.00%
Maintenance of General Plant	$2,500	$2,500	$0	0.00%
Total Expenses	$1,092,640	$1,151,810	$59,170	5.42%
Retained Earnings	$137,060	$106,788	$30,272	-22.09%

Line Item Detail Sewer Utility

	2022 Budget	2023 Proposed		
Residential Measured Service	$834,464	$851,153	$16,689	2.00%
Commercial Measured Service	$89,519	$91,309	$1,790	2.00%
Industrial Measured Service	$3,514	$3,584	$70	2.00%
Public Authority Measured Srvc	$36,537	$37,268	$731	2.00%
Multifamily Measured Service	$61,700	$62,934	$1,234	2.00%
Forfeited Discounts	$3,385	$3,453	$68	2.00%
Other Sewer Revenue	$5,205	$5,205	$0	0.00%
Total Revenues	$1,034,324	$1,054,906	$20,582	1.99%
Supervision & Labor	$140,950	$147,998	$7,048	5.00%
Fuel/Power Purchase - Pumping	$17,000	$17,000	$0	0.00%
Operation Supplies & Expenses	$10,125	$20,000	$9,875	97.53%
Transportation Expense	$4,185	$4,185	$0	0.00%
Sewerage Treatment Charges	$217,210	$217,210	$0	0.00%
Maintenance Sewage Collect Sys	$30,000	$50,000	$20,000	66.67%
Maint Collection Syst Pumping	$16,050	$40,000	$23,950	149.22%
Maint Trtmt & Disp Plant Equip	$0		$0	#DIV/0!
Maintenance of General Plant	$2,500	$2,500	$0	0.00%
Accounting & Collecting Labor	$47,900	$50,295	$2,395	5.00%
Meter Reading Labor	$0	$0	$0	#DIV/0!
Uncollectible Accounts	$0	$0	$0	#DIV/0!
Admin & General Salaries	$70,565	$74,093	$3,528	5.00%
Office Supplies & Expenses	$19,510	$32,010	$12,500	64.07%
Outside Services Employed	$19,895	$40,000	$20,105	101.06%
Insurance Expense	$6,878	$6,878	$0	0.00%
Employee Pensions & Benefits	$53,975	$56,674	$2,699	5.00%
Payroll Tax - FICA	$16,181	$18,386	$2,205	13.63%
Miscellaneous General Expense	$650	$1,000	$350	53.85%
Interest Expense - CWF Loan	$16,250	$16,250	$0	0.00%
Amortization Expense-CWF Loan	$41,215	$41,215	$0	0.00%
Total Expenses	$731,039	$835,694	$104,655	14.32%
Retained Earnings	$303,285	$219,213	-$84,072	-27.72%

Line Item Detail Capital Outlay Harrison Utilities

		Water	Sewer
Unrestricted Fund Balance for Capital Purchases	$490,190		
2023 Water Capital Outlay - Belt Clip for Readers (50%)		$2,750	
2023 Water Capital Outlay - Replace Ford 350 Truck (50%)		$21,864	
2023 Water Capital Outlay - Leak Detection Equip (50%)		$4,385	
2023 Water Capital Outlay - Tablet & data plan for use in trucks (50%)		$2,000	
2023 Water Capital Outlay - Install dropbox on building to protect contents (50%)		$5,000	
2023 Sewer Capital Outlay - Belt Clip for Readers (50%)			$2,750
2023 Sewer Capital Outlay - Replace Ford 350 Truck (50%)			$21,864
2023 Sewer Capital Outlay - Leak Detection Equip (50%)			$4,385
2023 Sewer Capital Outlay - Tablet & data plan for use in trucks (50%)			$2,000
2023 Sewer Capital Outlay - Install dropbox on building to protect contents (50%)			$5,000
2023 Sewer Capital Outlay - Replace pumps on Lift Stations 1			$12,000
2023 Sewer Capital Outlay - Rehab manholes near Heckrodt Nature Center			$61,775
Total Capital Outlay for each utility		$35,999	$109,774
Total Capital Outlay for Harrison Utilities			$145,773
Ending Balance	$344,417		