



2024 Budget

Approved at the November 14, 2023 Village Board Meeting.

## 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

Chad Pelishek, Assistant Village Manager

Vicki Tessen, Village Clerk/Treasurer

Jarred Gerl, Village Fire Chief

## Letter of Transmittal

To The Honorable Village Board:

The proposed 2024 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 considered an initial proposal at its monthly meeting on September 26, held a separate budget workshop on October 13, and reviewed an updated version at its monthly meeting on October 24. During those meetings the Board considered proposals for wage increases, capital purchases, road projects, borrowing, and inflationary increases for operations.

### REVENUE CHANGES – GENERAL FUND

The 2024 proposed budget includes an overall levy of \$4,407,500. This is approximately a 19.44% increase from 2023. It includes a property tax levy of \$3,207,500 due to a 6.68% increase in value from net new construction. The revenues also saw a substantial increase in shared revenue from the state of Wisconsin with the implementation of Act 12 in 2023 and the resulting County Municipal Aid. The revenues were also impacted by market conditions in the financial sector with substantial increases in interest rates/interest income. Finally, the revenues were significantly impacted by the discontinuation of the Road Fee. The discontinuation of the Road Fee offsets the increase in the tax levy. The proposed budget applies \$1,000,000 from unspent money for road projects in 2023 (due to the revised scope of projects and low bid results) and the remaining Road Fee fund balance to close out the account. The budget also applies money previously escrowed for the purchase of a new fire truck along with some of the insurance dues (“2% dues”) to purchase a heavy rescue vehicle.

The effect of these changes is to increase the mill rate (tax rate per \$1,000 of value) to \$3.49. The net impact, with the discontinuation of the Road Fee, will result in flat total (e.g. no increase) on the Village’s portion of the tax bill.

### EXPENDITURE CHANGES – GENERAL FUND

The changes in expenditures are due to a proposed increases in the Calumet County law enforcement contract, the increase in cost of supplies/materials and services, wage increases for staff, and a number of capital investments and road projects.

The following are significant changes to the Village budget in 2024:

- Borrowing \$1,400,000 for \$3,101,220 in road projects as defined in a five year plan approved by the Village Board.
- \$17,000 in capital purchases for parks.
- \$1,672,214 in capital investment for the Fire Department. This includes spending \$989,555 for the purchase of a new vehicle and escrowing \$351,079 (i.e. the new shared revenue from the state labelled “County Municipal Aid”) for a potential future new public safety building.
- \$565,532 in capital purchases for Public Works.

The proposed 2024 budget shows an imbalance of \$141,000 of revenues over expenses. This is due to an increase in special assessments from the Creekside Estates project. Those are the revenues anticipated by staff to be received in 2024 for project costs incurred in 2023.

### SPECIAL REVENUE FUNDS

The Law Enforcement Fee will see an increase in 2024. The contract for law enforcement services between the Village of Harrison and Calumet County was extended three years in 2023. 2024 will see the addition of an officer.

Park Impact Fees – the 2024 budget plans to expend \$259,200 for a variety of uses including paving projects in Farmers Field and Clover Ridge Parks.

Stormwater Fee – the 2024 budget anticipates this fund will pay some on-going expenses to maintain the ponds and storm sewers. The fee for this fund continues to build a fund balance for impending projects required by the DNR for phosphorous mitigation.

Transportation Fee – is discontinued in 2024 with the remaining balance of \$5,433 applied to road projects.

Garbage Collection Fee, Police Impact Fee, Fire Impact Fees – these funds do not anticipate any significant changes.

#### CLOSING

The 2024 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.

2024 Proposed Budget Summary

General Fund	Adopted 2022	Adopted 2023	Proposed 2024	Change	Percent
Taxes	\$3,611,823	\$3,690,150	\$4,407,500	\$717,350	19.44%
Special Assessments	\$79,220	\$1,128,474	\$328,595	-\$799,879	-70.88%
Intergovernmental Revenues	\$574,791	\$625,530	\$999,333	\$373,803	59.76%
Licenses and Permits	\$303,653	\$304,753	\$289,950	-\$14,803	-4.86%
Fines, Forfeits and Penalties	\$6,500	\$6,500	\$8,000	\$1,500	23.08%
Public Charges for Services	\$1,597,716	\$1,912,809	\$1,545,515	-\$367,294	-19.20%
Intergovernmental Charges	\$157,712	\$170,843	\$173,739	\$2,896	1.70%
Miscellaneous Revenues	\$106,600	\$43,100	\$636,000	\$592,900	1375.64%
Other Financing Sources	\$1,500,000	\$1,600,000	\$1,400,000	-\$200,000	-12.50%
Total Revenues in 2024	\$7,938,015	\$9,482,159	\$9,788,632	\$306,473	3.23%
Transportation Fund applied		\$72,550	\$5,433		
Fund balance - unspent road money 2023		\$59,603	\$1,000,000		
Escrow Money for Fire Truck & Dues			\$989,555		
	\$7,938,015	\$9,614,312	\$11,783,620	\$2,169,308	22.56%
Expenditures					
General Government	\$1,036,939	\$1,098,310	\$1,191,364	\$93,054	8.47%
Public Safety	\$1,132,324	\$1,306,007	\$1,377,362	\$71,355	5.46%
Public Works	\$2,199,017	\$2,307,660	\$2,391,728	\$84,068	3.64%
Health and Human Services	\$2,200	\$2,200	\$2,200	\$0	0.00%
Culture and Recreation	\$45,000	\$60,000	\$60,000	\$0	0.00%
Conservation and Development	\$4,000	\$4,000	\$4,000	\$0	0.00%
Capital Outlay	\$2,558,920	\$4,023,397	\$5,415,966	\$1,392,569	34.61%
Debt Service	\$645,000	\$812,738	\$1,200,000	\$387,262	47.65%
Other Financing Uses					
Total Expenditures	\$7,623,400	\$9,614,312	\$11,642,620	\$2,028,308	21.10%
Increment	\$148,736	\$270,380	\$402,339	\$131,959	48.81%
Estimated Tax Rate per \$1,000	\$2.99	\$2.9893	\$3.4897	\$0.50	16.74%
Revenues Over Expenses			\$141,000		

Summary of 2024 Budget for Harrison Utilities and Special Revenue Funds

HU Sanitary Sewer	2023	2024
Revenues	\$1,054,906	\$1,366,280
Expenditures	\$836,613	\$1,190,348
Retained Earnings	\$218,293	\$175,932

HU Water Utility	2023	2024
Revenues	\$1,258,598	\$1,643,260
Expenditures	\$1,152,457	\$1,734,958
Retained Earnings	\$106,141	-\$91,698

	Bal 1/1/24	Revs	Exp	Bal 12/31/24
Fire Impact Fees	\$777,225	\$65,000	\$0	\$842,225
Park Impact Fees	\$684,391	\$63,330	-\$259,200	\$488,521
Police Impact Fees	\$99,009	\$7,500	\$0	\$106,509
Transportation Fees	\$5,433	\$0	-\$5,433	\$0
Harrison Stormwater Utility	\$668,466	\$450,000	-\$102,000	\$1,016,466

Indebtedness	1/1/2024	12/31/2024
2020 GO Debt Refinance TID 1	\$1,195,000	\$1,115,000
2020 GO Debt 2021 Road Projects	\$1,370,000	\$1,185,000
2022 GO Debt 2022 Road Projects	\$970,000	\$870,000
2022 GO Debt 2023 Road Projects	\$1,125,000	\$1,020,000
2023 GO Debt 2024 Road Projects & Capital	\$1,400,000	\$808,480

General Fund Revenue: Taxes

Line Item Detail for

Taxes:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Property Taxes	\$2,906,793	\$2,817,382	\$3,147,470	\$330,088	11.72%
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		\$2,877,412	\$3,207,500	\$330,088	11.47%
Debt Service	\$645,000	\$812,738	\$1,200,000	\$387,262	47.65%
<b>Total Tax Revenue</b>	<b>\$3,614,130</b>	<b>\$3,690,150</b>	<b>\$4,407,500</b>	<b>\$717,350</b>	<b>19.44%</b>

General Fund Revenue: Special Assessments

Line Item Detail for Special Assessments:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Spec Assmnts	\$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	\$0	\$9,434	\$9,434	0.00%
Sumac Rd	\$11,720	\$0	\$0	\$0	0.00%
Kimberly Heights			\$47,263	\$47,263	100.00%
Hoelzel Haven			\$4,485	\$4,485	100.00%
Hidden Pines			\$7,529	\$7,529	100.00%
Willow			\$3,783	\$3,783	100.00%
Creekside Estates			\$250,006	\$250,006	100.00%
<b>Total</b>	<b>\$79,220</b>	<b>\$1,128,474</b>	<b>\$328,595</b>	<b>-\$799,879</b>	<b>-70.88%</b>



General Fund Revenue: Intergovernmental Revenues

Line-Item Detail for Intergovernmental Revenues

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
State Shared Revenue	\$61,569	\$62,566	\$62,867	\$301	0.48%
County Municipal Aid (2024)			\$351,079		
Fire Dues Harrison	\$49,900	\$49,900	\$65,350	\$15,450	30.96%
Fire Dues Sherwood	\$15,348	\$18,327	\$18,327	\$0	0.00%
Computer Aid	\$42,400	\$42,042	\$45,000	\$2,958	7.04%
State Transp Aid	\$384,704	\$434,804	\$435,000	\$196	0.05%
Recycling Grant	\$21,300	\$21,300	\$21,650	\$350	1.64%
Muni State Pay	\$60	\$60	\$60	\$0	0.00%
<b>Total</b>	<b>\$575,281</b>	<b>\$628,999</b>	<b>\$999,333</b>	<b>\$370,334</b>	<b>58.88%</b>

General Fund Revenue: Licenses and Permits

Line Item Detail for Licenses & Permits

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Liquor License	\$5,000	\$10,000	\$5,200	-\$4,800	-48.00%
Operator License	\$4,900	\$4,900	\$4,000	-\$900	-18.37%
Cigarette License	\$200	\$200	\$300	\$100	50.00%
				-	
Franchise Fee	\$111,703	\$111,703	\$100,750	\$10,953	-9.81%
Dog License	\$8,500	\$11,000	\$12,750	\$1,750	15.91%
Building Permits	\$50,000	\$52,000	\$52,000	\$0	0.00%
HVAC Permits	\$6,500	\$7,250	\$7,250	\$0	0.00%
Plumbing Permit	\$9,000	\$10,000	\$10,000	\$0	0.00%
Electrical Permit	\$12,250	\$13,000	\$13,000	\$0	0.00%
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	\$40,000	\$40,000	\$0	0.00%
Driveway Fee	\$10,000	\$9,000	\$9,000	\$0	0.00%
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	\$22,000	\$22,000	\$0	0.00%
Erosion Permit	\$6,500	\$6,500	\$6,500	\$0	0.00%
Plat Review	\$1,500	\$2,000	\$2,000	\$0	0.00%
Site Plan Review	\$5,500	\$600	\$600	\$0	0.00%
Fireworks Permit	\$0	\$0	\$0	\$0	0.00%
				-	
<b>Total</b>	<b>\$303,653</b>	<b>\$304,753</b>	<b>\$289,950</b>	<b>\$14,803</b>	<b>-4.86%</b>

General Fund Revenues: Fines, Forfeitures and Penalties  
Line-Item Detail for Fines, Forfeitures and  
Penalties:

	Budgeted 2022	Budgeted 2023	Proposed 2024
Ordinance Violations	\$500	\$500	\$7,000
Parking Violations	\$6,000	\$6,000	\$1,000
<b>Total</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$8,000</b>

General Fund Revenues: Public Charges for Public Services

Line-Item Detail for Public Charges:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Administrative Fee	\$18,500	\$40,000	\$40,000	\$0	0.00%
Publications	\$0	\$0	\$0	\$0	0.00%
Real Estate Inquiries	\$8,000	\$8,000	\$8,000	\$0	0.00%
Credit Card Surcharge	\$700	\$700	\$700	\$0	0.00%
Law Enforcement Charge	\$421,805	\$512,531	\$785,000	\$272,469	53.16%
Transportation Charge	\$531,750	\$662,450	\$0	-\$662,450	-100.00%
Road Dept Revenue	\$2,000	\$2,000	\$2,000	\$0	0.00%
Streetlights	\$1,100	\$2,000	\$1,200	-\$800	-40.00%
Refuse	\$396,052	\$396,829	\$413,869	\$17,040	4.29%
Recycling	\$189,451	\$256,099	\$259,745	\$3,646	1.42%
Compost Sticker	\$14,000	\$30,000	\$30,000	\$0	0.00%
Park Shelter	\$0	\$1,000	\$2,500	\$1,500	100.00%
Municipal Hall	\$0	\$1,200	\$2,500	\$1,300	100.00%
<b>Total</b>	<b>\$1,583,358</b>	<b>\$1,912,809</b>	<b>\$1,545,515</b>	<b>-\$367,294</b>	<b>-19.20%</b>

General Fund Revenue: Intergovernmental Service Charges  
 Line-Item Detail for Intergovernmental Service Charges:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Sherwood/Woodville Fire Contract	\$157,712	<b>\$170,843</b>	<b>\$173,739</b>	\$2,896	1.69%
Fire Dept Operational Budgeted Costs		\$431,129	\$423,704		
Plus Costs Related to Fire Protection In other Parts of the Budget:					
Contract Expense-Fire Insur	\$23,667	\$23,667	\$25,560		
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				
Contract Expense - Fire Commission Meetings		\$500	\$0		
Total Operations plus department related expenses:		\$468,146	\$462,114		
Fire Dept Capital Outlay & Escrowed Capital		\$282,897	\$331,580		
Total Costs Shared with Sherwood		\$751,043	\$793,694	\$42,651	5.68%
Percent of Equalized Value Protected by HFD in Sherwood		0.21	0.20		
<b>Invoice amount:</b>	<b>\$142,712</b>	<b>\$155,843</b>	<b>\$158,739</b>	\$2,896	1.86%

General Fund Revenue: Miscellaneous Revenues

Line-Item Detail for Miscellaneous Revenues:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Interest Earned	\$20,000	\$13,000	\$601,000	\$588,000	4523.08%
Interest on Spec Assmnts	\$100	\$100	\$5,000	\$4,900	4900.00%
Sale of Equipment	\$0	\$0	\$0	\$0	0.00%
Insurance Recoveries	\$5,000	\$5,000	\$5,000	\$0	0.00%
Other Misc Revs	\$500	\$10,000	\$10,000	\$0	0.00%
Tippage Fee	\$81,000	\$15,000	\$15,000	\$0	0.00%
<b>Total</b>	<b>\$106,600</b>	<b>\$43,100</b>	<b>\$636,000</b>	<b>\$592,900</b>	<b>1375.64%</b>

General Fund Revenue: Other Financing Sources  
Line-Item Detail for Other Financing  
Sources:

	Budgeted 2022	Budgeted 2023	Proposed 2024
GO Borrowing	\$1,880,000	\$1,500,000	\$1,400,000
<b>Total</b>	<b>\$1,880,000</b>	<b>\$1,500,000</b>	<b>\$1,400,000</b>

Expenses

General Government

Line-Item Detail for the Village Board:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Village Salary	\$33,600	\$33,600	\$52,000	\$18,400	0.547619
Village FICA	\$2,570	\$2,570	\$3,978	\$1,408	54.79%
Training/Mileage	\$800	\$800	\$800	\$0	0.00%
Subscription/Dues	\$6,000	\$7,500	\$7,500	\$0	0.00%
Supplies	\$500	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$43,470</b>	<b>\$44,970</b>	<b>\$64,778</b>	<b>\$19,808</b>	<b>44.05%</b>



Expenses

General Government

Line-Item Detail for the Planning Department:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Salary	\$156,000	\$99,819	\$98,861	-\$958	-0.96%
FICA	\$11,934	\$7,636	\$7,257	-\$379	-4.97%
Benefits	\$53,193	\$57,448	\$42,400	-\$15,048	-26.19%
Retirement	\$10,608	\$6,788	\$6,546	-\$242	-3.56%
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	\$1,000	\$1,000	\$0	0.00%
<b>Total</b>	<b>\$240,235</b>	<b>\$181,191</b>	<b>\$164,564</b>	<b>-\$16,627</b>	<b>-9.18%</b>

Expenses  
 General Government  
 Line-Item Detail for the General Administration Department

	Budgeted 2022	Proposed 2023	Proposed 2024	Change	
Legal	\$10,000	\$28,000	\$36,000	\$8,000	28.57%
Hwy Dept Legal	\$15,000	\$10,000	\$10,000	\$0	0.00%
				-	
Wages	\$315,035	\$351,351	\$332,405	\$18,946	-5.39%
FICA	\$24,100	\$26,878	\$25,429	-\$1,449	-5.39%
Benefits	\$93,269	\$135,353	\$150,242	\$14,889	11.00%
Retirement	\$21,422	\$23,892	\$22,604	-\$1,288	-5.39%
Training/Conferences	\$2,500	\$4,400	\$4,400	\$0	0.00%
Dues	\$3,200	\$1,500	\$1,500	\$0	0.00%
Supplies	\$20,000	\$20,000	\$20,000	\$0	0.00%
Postage	\$3,000	\$4,000	\$4,000	\$0	0.00%
Service Contracts	\$70,000	\$75,000	\$75,000	\$0	0.00%
Publications	\$3,000	\$3,000	\$500	-\$2,500	-83.33%
Newsletter	\$4,000	\$4,000	\$8,000	\$4,000	100.00%
Election-Wages	\$14,000	\$14,500	\$35,000	\$20,500	141.38%
Election FICA	\$1,071	\$1,109	\$2,678	\$1,568	141.38%
Election Exp/Mile/LO	\$500	\$500	\$500	\$0	0.00%
Election Svc Contracts	\$4,000	\$3,000	\$6,000	\$3,000	100.00%
Election Supplies	\$3,000	\$5,000	\$7,000	\$2,000	40.00%
Election Postage	\$0	\$0	\$9,000	\$9,000	100.00%
Election Publication	\$1,000	\$1,000	\$2,000	\$1,000	100.00%
Assessor Contract	\$34,800	\$41,000	\$41,000	\$0	0.00%
Treasurer Wages	\$0	\$0	\$40,000	\$40,000	100.00%
Treasurer FICA	\$0	\$0	\$3,060	\$3,060	0.00%
Treasurer Mileage	\$0	\$500	\$200	-\$300	100.00%
Treasurer Service Contracts	\$0	\$1,000	\$6,000	\$5,000	1000.00%
Treasurer Accounting (Audit)	\$17,500	\$17,500	\$17,500	\$0	0.00%
Treasurer Supplies	\$2,500	\$3,000	\$500	-\$2,500	-83.33%
Assessor Supplies Brd of Review	\$0	\$0	\$300	\$300	100.00%
Treasurer Postage	\$0	\$7,000	\$3,000	-\$4,000	-57.14%
Treasurer Publications	\$0	\$0	\$100	\$100	100.00%
<b>Total</b>	<b>\$647,898</b>	<b>\$772,483</b>	<b>\$853,917</b>	<b>\$81,434</b>	<b>10.54%</b>

Expenses

General Government

Line-Item Detail for the Hall Maintenance Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Supplies	\$7,500	\$5,000	\$5,000	\$0	0.00%
Electric	\$5,500	\$5,775	\$5,775	\$0	0.00%
Heat	\$4,750	\$5,080	\$5,080	\$0	0.00%
Telephone	\$1,750	\$1,750	\$1,750	\$0	0.00%
Insurance - Property	\$18,900	\$31,693	\$34,100	\$2,407	7.59%
Insurance - Work Comp	\$33,311	\$26,298	\$29,300	\$3,002	11.42%
Insurance - Auto	\$24,806	\$24,570	\$26,600	\$2,030	8.26%
Funeral/Memorial	\$500	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$97,017</b>	<b>\$100,666</b>	<b>\$108,105</b>	<b>\$7,439</b>	<b>7.39%</b>

Expenses  
Public Safety

Line-Item Detail for the Law Enforcement Department:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Calumet County Contract	\$629,059	\$782,926	\$862,158	\$79,232	10.12%
Law Enforcement Dog Pick up	\$0				
School Cross Guards	\$2,500	\$2,500	\$2,500		
<b>Total</b>	<b>\$631,559</b>	<b>\$785,426</b>	<b>\$864,658</b>		

Expenses  
Public Safety  
Line-Item Detail for the Fire Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Wages	\$215,000	\$224,690	\$227,290	\$2,600	1.16%
FICA	\$16,448	\$17,189	\$17,388	\$199	1.16%
Fire Dept Benefits	\$26,597	\$28,645	\$0	-\$28,645	-100.00%
WRS	\$10,575	\$12,593	\$13,911	\$1,319	10.47%
Service Award Program (for firefighters)	\$30,000	\$30,000	\$35,000	\$5,000	16.67%
Fire Dept Per Diem (Fire Cmssn Meetings)			\$1,500		
Petty Cash	\$0	\$0	\$0	\$0	0.00%
Training	\$5,500	\$10,000	\$10,000	\$0	0.00%
Supplies/Services	\$41,000	\$41,000	\$48,500	\$7,500	18.29%
Family Appreciation Night			\$3,000	\$3,000	100.00%
Physicals	\$5,000	\$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	\$4,000	\$4,000	\$0	0.00%
Heat - Station 70	\$2,000	\$4,000	\$4,000	\$0	0.00%
Telephone - Station 60	\$950	\$950	\$0	-\$950	-100.00%
Telephone - Station 70	\$1,900	\$1,900	\$0	-\$1,900	-100.00%
Water - Station 60	\$3,500	\$3,500	\$4,500	\$1,000	28.57%
Water - Station 70	\$550	\$1,000	\$1,000	\$0	0.00%
Building Maint. Misc.	\$5,115	\$5,115	\$5,115	\$0	0.00%
EMS Operating Expense	\$13,500	\$13,500	\$13,500	\$0	0.00%
Shop Supplies	\$3,130	\$0	\$0	\$0	0.00%
Burn Permits	\$500	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$13,000	\$13,000	\$13,000	\$0	0.00%
Equipment Maintenance	\$4,000	\$4,000	\$5,500	\$1,500	37.50%
Fuel	\$6,000	\$6,000	\$6,000	\$0	0.00%
Contract Expense-Vllg Brd	\$500	\$500		-\$500	-100.00%
Contract Expense-Gen Admin	\$9,750	\$0	\$0	\$0	0.00%
Contract Expense-Fire Insur	\$23,667	\$23,667	\$25,560	\$1,893	8.00%
Contract Expense-Attnty Fees	\$2,000	\$2,000	\$2,000	\$0	0.00%
Contract Expense-Building Maint Lawn Svc	\$3,785	\$3,785	\$3,785	\$0	0.00%
Contract Expense-Building Maint Snow Plow	\$7,065	\$7,065	\$7,065	\$0	0.00%
<b>Total</b>	<b>\$412,765</b>	<b>\$431,581</b>	<b>\$423,704</b>	<b>-\$7,878</b>	<b>-1.83%</b>

Expenses

Public Safety

Line-Item Detail for the Contracted Services Department

	Budgeted 2022	Budgeted 2023	Proposed 2024
Building Insp Contract	\$50,000	\$59,000	\$59,000
Grade Checks	\$38,000	\$30,000	\$30,000
<b>Total</b>	<b>\$88,000</b>	<b>\$89,000</b>	<b>\$89,000</b>

Expenses

Public Works

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

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Engineer/Consultant	\$40,000	\$40,000	\$40,000	\$0	0.00%
Salary	\$467,010	\$485,691	\$508,664	\$22,973	4.73%
Part time Salary	\$22,500	\$85,500	\$85,500	\$0	0.00%
OT Salary	\$38,000	\$38,000	\$38,000	\$0	0.00%
FICA	\$35,726	\$37,155	\$41,820	\$4,664	12.55%
Part Time FICA	\$1,721	\$6,541	\$6,541	\$0	0.00%
Unemployment Comp	\$1,000	\$1,000	\$1,000	\$0	0.00%
Benefits	\$139,033	\$150,156	\$169,700	\$19,544	13.02%
Retirement	\$31,757	\$33,027	\$43,619	\$10,592	32.07%
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	\$30,000	-\$5,000	-14.29%
Fuel	\$50,000	\$74,325	\$76,000	\$1,675	2.25%
Vehicle Maintenance	\$40,000	\$40,000	\$40,000	\$0	0.00%
Equip Maintenance	\$40,000	\$45,000	\$55,000	\$10,000	22.22%
Road Maintenance	\$327,500	\$327,500	\$327,500	\$0	0.00%
Ditching/Grading	\$50,000	\$50,000	\$40,000	-\$10,000	-20.00%
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	\$6,500	\$6,500	\$0	0.00%
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	\$0	\$0	\$0	#DIV/0!
Illicit Discharge Program	\$5,000	\$5,000	\$5,000	\$0	0.00%
Storm - Consultant	\$0	\$0	\$0	\$0	0.00%
Refuse	\$378,000	\$384,397	\$413,869	\$29,472	7.67%
Recycling	\$252,000	\$256,099	\$259,745	\$3,646	1.42%
Compost Site	\$16,000	\$16,000	\$10,000	-\$6,000	-37.50%
Weed Control	\$14,000	\$14,000	\$15,000	\$1,000	7.14%
NEW: Sidewalk Maint Program		\$5,000	\$6,500	\$1,500	100.00%
<b>Total</b>	<b>\$2,199,017</b>	<b>\$2,307,661</b>	<b>\$2,391,728</b>	<b>\$84,067</b>	<b>3.64%</b>

Expenses

Health and Human Services

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

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Humane Society Contribution	\$1,500	\$1,500	\$1,500	\$0	0.00%
HOVPP	\$700	\$700	\$700	\$0	0.00%
<b>Total</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>	<b>0.00%</b>



Expenses

Culture and Recreation

Line-Item Detail for the Parks Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Park Maintenance	\$25,000	\$35,000	\$50,000	\$15,000	42.86%
Recreational Program	\$10,000	\$10,000	\$10,000	\$0	0.00%
<b>Total</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$60,000</b>	\$15,000	33.33%

Expenses

Economic Development

Line-Item Detail for the Economic Development Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Development	\$4,000	\$4,000	\$4,000	\$0	0.00%
<b>Total</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>

Capital Outlay For General Fund

Line-Item Detail for Capital Outlay:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
<b>Parks</b>					
Match to DNR Grant	\$5,000	\$5,000	\$5,000		
Parks (signs) (DCP trial signs)	\$15,000	\$10,000	\$12,000		
Parks (equip) Wing for Mower (other half to storm)		\$45,000			
Parks (Rennwood Park Master Plan)		\$15,000			
Parks Indoor pavilion Darboy Park					
Parks Improvements	\$100,000				
Parks 2 mowers	\$30,000				
Parks-Sprayer Ponds & Parks	\$2,500				
Spec Manuel Updt	\$7,800				
<b>Park Total Capital Outlay</b>	<b>\$152,500</b>	<b>\$75,000</b>	<b>\$17,000</b>	<b>-\$58,000</b>	<b>-77.33%</b>
<b>Trails</b>					
Trails (pave Vans Pond Maint. Trail)		\$0	\$0		
Trails Add to Trail system	\$294,206				
County N Trail Crosswalk Lights	\$34,000				
<b>Total Trails Capital Outlay</b>	<b>\$328,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>General Government</b>					
Municipal Building (repave parking lot)	\$0	\$470,000	\$0		
Annual Village Celebration (Incl Fireworks)			\$30,000		
Comprehensive Plan/Land Use Map Update			\$30,000		
<b>General Government Total Capital Outlay</b>	<b>\$0</b>	<b>\$470,000</b>	<b>\$60,000</b>	<b>-\$470,000</b>	<b>100.00%</b>

Line-Item Detail for Capital Outlay Continued:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Fire Department					
Fire- 6 sets turn out gear	\$13,050	\$15,000	\$19,500		
Fire- fund to replace/repair equip	\$31,400	\$31,400	\$31,400		
Fire-Escrow for future Truck	\$150,000	\$150,000	\$200,000		
Fire-Escrow for future scba bottles	\$12,150	\$12,150	\$12,150		
Fire-Escrow for future helmets	\$1,530	\$1,530	\$1,530		
Fire - Heavy Rescue Vehicle Purchase			\$989,555		
Fire-Command Vehicle	\$0	\$62,817			
Fire-Flooring Station 60	\$0	\$10,000			
Fire-Extrication Equipment (Jaws)			\$57,000		
Fire-Command Center Pull-Out			\$10,000		
Fire-Escrow for Future Public Safety Building			\$351,079		
Fire-Fire services study	\$25,000	\$0	\$0		
Fire- Defibrillators (1600 x 2)	\$3,200	\$0	\$0		
Fire-polaris ranger	\$30,000	\$0	\$0		
Fire-ipads (x2)	\$918	\$0	\$0		
Fire-Generator (7500 each x2 stations)	\$15,000	\$0	\$0		
Fire Department Capital Outlay for Sherwood Invoice			\$331,580		
<b>Fire Department Total Capital Outlay</b>	<b>\$282,248</b>	<b>\$282,897</b>	<b>\$1,672,214</b>	<b>\$1,389,317</b>	<b>491.10%</b>
Department of Public Works Highway Equipment					
DPW-Hwy Equip (Replace Dodge Van w/SUV Explorer)		\$40,000			
DPW-Hwy Equip (Replace 2009 F550 w/Flatbed work truck)		\$60,000			
DPW-Hwy Equip (purchase shoulder reclaim 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-Hwy Equip (Grapple for JD344 Loader)			\$24,000		
DPW-Hwy Equip (Replace 540 Gehl Mini Loader)			\$70,000		
DPW-Hwy Equip (Replace Plow Truck)			\$471,532		
<b>DPW Total Hwy Equipment Capital Outlay</b>	<b>\$395,966</b>	<b>\$205,000</b>	<b>\$565,532</b>	<b>\$360,532</b>	<b>175.87%</b>

Line-Item Detail for Capital Outlay Continued:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Road Projects					
Creekside Estates - Assessed to Property Owners		\$1,122,500			
Cottonwood Creek III (rural resurface & ditching)		\$1,375,000			
Manitowoc Road: From CTH N to Harwood		\$250,000			
Schmidt Road: From State Park Rd to Harwood Rd		\$200,000			
Road Project (Quella Dr pulverize and reshape)		\$43,000			
State Park Road (Schmidt to Hwy 10) Widen & resurface			\$1,631,000		
Cedar Ridge Estates Engineering in 2024 (Christopher, Elm View, Oak Lawn & Cedar Ridge)			\$50,000		
Amy Ave			\$77,400		
Peyten Street			\$187,220		
Woodland Trails Subdvsn (Spring Valley, Shagbark Hickory, Sugar Maple, Maple Bluff, Hemlock, Wild Cherry, Box Elder)			\$1,155,600		
Road Projects Capital Outlay (NOT ASSESSED)	\$1,400,000	\$1,868,000	\$3,101,220	\$1,233,220	66.02%
<b>Road Projects Total Capital Outlay</b>	<b>\$1,400,000</b>	<b>\$2,990,500</b>	<b>\$3,101,220</b>	<b>\$110,720</b>	<b>3.70%</b>
<b>Grand Total Capital Outlay</b>	<b>\$2,558,920</b>	<b>\$4,023,397</b>	<b>\$5,415,966</b>	<b>\$1,392,569</b>	<b>34.61%</b>

Line-Item Detail for Debt Service

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Principal Payments	\$645,000	\$766,680	\$1,068,000	\$301,320	39.30%
Interest Payments	\$54,094	\$46,058	\$132,000	\$85,942	186.60%
<b>Total</b>	<b>\$699,094</b>	<b>\$812,738</b>	<b>\$1,200,000</b>	\$387,262	47.65%

Line-Item Detail for the Stormwater Fund

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$668,466	
Stormwater fees Collected	\$450,000	
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
Total Expenses		-\$102,000
<b>End Balance</b>	<b>\$1,016,466</b>	

Line-Item Detail for Park Impact Fees

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$684,391	
Park Impact Fees Collected	\$63,330	
Capital Outlay: Farmers Field Park (Pave Driveway and parking lot)		-\$191,000
Capital Outlay: Farmers Field Park (pave trail)		-\$53,000
Capital Outlay: Clover Ridge Park (pave trail)		-\$7,000
Capital Outlay: Darboy Park Picnic Tables		-\$7,000
Capital Outlay: Van's Pond (Disc Golf)		-\$1,200
Total Expenses		-\$259,200
End Balance	<b>\$488,521</b>	



Line-Item Detail for Harrison Transportation Fund

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$5,433	
Transportation Fees Collected	\$0	
Road Project Contributions		-\$5,433
End Balance	\$0	

Line-Item Detail for Harrison Police Impact Fees

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$99,009	
Police Impact Fees Collected	\$7,500	
2023 Police Impact Fee Uses		\$0
<b>End Balance</b>	<b>\$106,509</b>	

Line-Item Detail for Harrison Fire Impact Fees

2024 Activity  
Revenues      Expenses

Starting Balance	\$777,225		
Fire Impact Fees Collected		\$65,000	
2023 Fire Impact Fee Uses			\$0
<b>End Balance</b>	<b>\$842,225</b>		

Line Item Detail for Harrison Water Utility

	Budgeted 2023	Proposed 2024		
Interest Income		\$144,510		
Residential Metered Sales	\$882,587	\$1,014,690	\$132,103	14.97%
Commercial Metered Sales	\$85,935	\$115,080	\$29,145	33.92%
Industrial Metered Sales	\$1,535	\$0	-\$1,535	-100.00%
Public Authority Metered Sales	\$19,491	\$31,910	\$12,419	63.72%
Multifamily Metered Sales	\$45,000	\$98,580	\$53,580	119.07%
Irrigation Metered Sales	\$395	\$410	\$15	3.80%
Private Fire Protection Service		\$17,270	\$16,901	100.00%
Public Fire Protection Service	\$214,655	\$213,280	-\$1,375	-0.64%
Forfeited Discounts	\$4,000	\$2,530	-\$1,470	-36.75%
Other Water Revenue	\$5,000	\$5,000	\$0	0.00%
Total Revenues	\$1,258,598	\$1,643,260	\$384,662	30.56%
Purchased Water - COA / FC	\$649,848	\$889,530	\$239,682	36.88%
Fire Protection - COA	\$38,048	\$0	-\$38,048	-100.00%
Fuel/Power Purchase - Pumping	\$0	\$0	\$0	0.00%
Operation Labor	\$97,703	\$104,770	\$7,067	7.23%
Operation Supplies & Expenses	\$25,000	\$25,000	\$0	0.00%
Maintenance of Mains	\$15,000	\$15,000	\$0	0.00%
Maintenance of Services	\$15,000	\$65,000	\$50,000	333.33%
Maintenance of Meters	\$5,000	\$5,000	\$0	0.00%
Maintenance of Hydrants		\$10,000	\$10,000	100.00%
Meter Reading Labor	\$0	\$0	\$0	0.00%
Accounting & Collecting Labor	\$50,295	\$51,130	\$835	1.66%
Supplies and Expenses		\$0	\$0	100.00%
Admin & General Salaries	\$43,740	\$27,860	-\$15,880	-36.31%
Office Supplies & Expenses	\$29,845	\$22,500	-\$7,345	-24.61%
Outside Services Employed	\$40,000	\$60,000	\$20,000	50.00%
Insurance Expense	\$7,651	\$12,250	\$4,599	60.11%
Payroll Tax - FICA	\$13,589	\$14,058	\$469	3.45%
Employee Pensions & Benefits	\$86,553	\$93,450	\$6,897	7.97%
Regulatory Commission Expenses	\$6,000	\$4,500	-\$1,500	-25.00%
Miscellaneous General Expense	\$22,500	\$10,000	-\$12,500	-55.56%
Transportation Expense	\$4,185	\$4,440	\$255	6.09%
Maintenance of General Plant	\$2,500	\$6,000	\$3,500	140.00%
Depreciation Expense		\$236,470	\$207,445	100.00%
Payment in Lieu of Taxes		\$78,000		
Total Expenses	\$1,152,457	\$1,734,958	\$582,501	50.54%
<b>Retained Earnings</b>	<b>\$106,141</b>	<b>-\$91,698</b>	<b>-\$197,839</b>	<b>-186.39%</b>

Line Item Detail Sewer Utility

	2023 Budgeted	2024 Proposed		
Residential Measured Service	\$851,153	\$923,890	\$72,737	8.55%
Commercial Measured Service	\$91,309	\$116,440	\$25,131	27.52%
Industrial Measured Service	\$3,584	\$0	-\$3,584	-100.00%
Public Authority Measured Srvc	\$37,268	\$35,410	-\$1,858	-4.99%
Multifamily Measured Service	\$62,934	\$119,000	\$56,066	89.09%
Forfeited Discounts	\$3,453	\$2,030	-\$1,423	-41.21%
Other Sewer Revenue	\$5,205	\$25,000	\$19,795	380.31%
Interest Income		\$144,510		
Total Revenues	\$1,054,906	\$1,366,280	\$311,374	29.52%
Supervision & Labor	\$147,998	\$104,770	-\$43,228	-29.21%
Fuel/Power Purchase - Pumping	\$17,000	\$22,620	\$5,620	33.06%
Operation Supplies & Expenses	\$20,000	\$20,000	\$0	0.00%
Transportation Expense	\$4,185	\$4,440	\$255	6.09%
Sewerage Treatment Charges	\$217,210	\$254,690	\$37,480	17.26%
Maintenance Sewage Collect Sys	\$50,000	\$50,000	\$0	0.00%
Maint Collection Syst Pumping	\$40,000	\$40,000	\$0	0.00%
Maint Trtmt & Disp Plant Equip	\$0	\$0	\$0	0.00%
Maintenance of General Plant	\$2,500	\$6,000	\$3,500	140.00%
Accounting & Collecting Labor	\$50,295	\$51,130	\$835	1.66%
Meter Reading Labor	\$0	\$0	\$0	0.00%
Uncollectible Accounts	\$0	\$0	\$0	0.00%
Admin & General Salaries	\$74,093	\$27,860	-\$46,233	-62.40%
Office Supplies & Expenses	\$32,010	\$22,500	-\$9,510	-29.71%
Outside Services Employed	\$40,000	\$85,000	\$45,000	112.50%
Insurance Expense	\$6,878	\$12,500	\$5,622	81.74%
Employee Pensions & Benefits	\$56,674	\$61,210	\$4,536	8.00%
Payroll Tax - FICA	\$19,305	\$14,058	-\$5,247	-27.18%
Miscellaneous General Expense	\$1,000	\$10,000	\$9,000	900.00%
Interest Expense - CWF Loan	\$16,250	\$18,810	\$2,560	15.75%
Amortization Expense-CWF Loan	\$41,215	\$77,460	\$36,245	87.94%
Depreciation Expense		\$307,300		
Total Expenses	\$836,613	\$1,190,348	\$353,735	42.28%
<b>Retained Earnings</b>	<b>\$218,293</b>	<b>\$175,932</b>	<b>-\$42,361</b>	<b>-19.41%</b>

Line Item Detail Capital Outlay Harrison Utilities

	Water	Sewer
2024 Water Capital Outlay-Meter Purchases	\$10,000	
2024 Water Capital Outlay-50% Install message sign for property	\$7,500	
2024 Water Capital Outlay-50% Repair Roof (pending Facilities Study Rpt)	\$30,000	
2024 Sewer Capital Outlay - Replace Ductile Iron LS#1 Wet Well Piping		\$30,000
2024 Sewer Capital Outlay - Replace Ductile Iron LS#2 Wet Well Piping		\$30,000
2024 Sewer Capital Outlay - Install Var. Freq. Drive: LS#1, LS#2, LS#3, LS#4		\$41,000
2024 Sewer Capital Outlay - Replace pump LS #2		\$15,000
2024 Sewer Capital Outlay - 50% Install message sign for property		\$7,500
2024 Sewer Capital Outlay - 50% Repair Roof (pending Facilities Study Rpt)		\$30,000
Total Capital Outlay for each utility	\$47,500	\$153,500
Total Capital Outlay for Harrison Utilities		\$201,000