



2022 Proposed Budget  
Public Hearing and Board Consideration:  
November 16, 2021.

## Elected Officials and Administration

### **Harrison Village Board**

Kevin Hietpas, Village President

Julene Baldwin, Village Trustee

Darlene Bartlein, Village Trustee

Scott Handschke, Village Trustee

Matt Lancaster, Village Trustee

Pete Stier, Village Trustee

Mark Van Hefty, Village Trustee

### **Village Administration**

Matt Heiser, Village Manager

Vicki Tessen, Village Clerk/Treasurer

Mark Mommaerts, Village Planner

Jarred Gerl, Village Fire Chief

Letter of Transmittal

To The Honorable Village Board:

The proposed 2022 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 September 30, October 7, October 19 and November 4 to review priorities, road projects, capital needs, tax rates and staffing levels.

#### REVENUE CHANGES – GENERAL FUND

The 2022 proposed budget includes an overall levy of \$3,766,823. This is approximately a two and a half percent increase from 2021. It includes a property tax levy of \$2,906,793 due to a 2.7% increase in value from net new construction. The revenues also saw some decreases in transportation aids and shared revenue from the state of Wisconsin. The net effect of these changes is actually a drop in the mill rate (tax rate per \$1,000 of value) of six cents.

#### EXPENDITURE CHANGES – GENERAL FUND

The changes in expenditures are due to a proposed increase in staffing, increases in the Calumet County law enforcement contract, a number of capital investments and road projects.

The following are significant changes to the Village budget in 2022:

- Converting the part time Fire Chief position to a full-time position as approved by the Board in 2021.
- Adding an Administrative Assistant position as approved by the Board in 2021.
- Borrowing \$1,500,000 for \$1,400,000 in road projects per a draft 5 year plan presented by Graef
- Adding an Assistant Manager position (67% cost going to the General Fund/33% utilities)
- Adding an Assistant Planner full-time position
- Adding a full-time DPW Operator position (and reducing the part time budgeted by 1,500 hours)
- A variety of capital equipment purchases

#### SPECIAL REVENUE FUNDS

Refuse and Recycling Fund – the 2022 budget does not anticipate an increase in this fund. The Village awarded a new ten year contract to Green For Life (GFL) in October, 2021 to provide refuse and recycling pick-up.

Park Impact Fees – the 2022 budget plans to expend \$121,590 to complete a project at Darboy Community Park.

Stormwater Fund – the 2022 budget anticipates this fund will contribute to some storm water components of road projects when they are defined.

Transportation Fund – the 2022 budget anticipates spending \$1,000,000 out of this fund on road projects.

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

#### CLOSING

The 2022 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.

Budget Summary – Updated for November 16, 2021 Village Board Meeting

General Fund	2020 Adopted	2021 Adopted	Proposed 2022	
Taxes	\$3,534,915	\$3,673,369	\$3,766,823	2.54%
Special Assessments	\$105,000	\$79,220	\$79,220	
Intergovernmental Revenues	\$552,320	\$602,073	\$574,791	
Licenses and Permits	\$244,940	\$303,653	\$303,653	
Fines, Forfeits and Penalties	\$5,000	\$6,500	\$6,500	
Public Charges for Services	\$1,567,656	\$1,583,358	\$1,597,716	
Intergovernmental Charges	\$110,000	\$113,604	\$157,712	
Miscellaneous Revenues	\$52,100	\$106,600	\$106,600	
Other Financing Sources	\$1,500,000	\$1,880,000	\$1,500,000	
	\$7,671,931	\$8,348,377	\$8,093,015	
Fund Balance Applied	\$50,000	\$71,107		
	\$7,721,931	\$8,419,484	\$8,093,015	-3.88%
Expenditures				
General Government	\$895,683	\$809,414	\$1,036,939	28.11%
Public Safety	\$797,900	\$961,330	\$1,132,324	17.79%
Public Works	\$2,068,361	\$2,105,418	\$2,199,017	4.45%
Health and Human Services	\$2,200	\$2,200	\$2,200	0.00%
Culture and Recreation	\$35,000	\$45,000	\$45,000	0.00%
Conservation and Development	\$4,000	\$4,000	\$4,000	0.00%
Capital Outlay	\$3,172,589	\$3,713,027	\$2,566,720	-30.87%
Debt Service	\$746,198	\$779,095	\$800,000	2.68%
Other Financing Uses				
Total Expenditures	\$7,721,931	\$8,419,484	\$7,786,200	-7.52%
Estimated Tax Rate per \$1,000	\$3.07	\$3.05	\$2.99	
<b>HU Sanitary Sewer</b>				
Revenues	\$1,037,972	\$1,014,210	\$1,034,324	
Expenditures	\$1,683,183	\$832,818	\$890,689	
<b>HU Water Utility</b>				
Revenues	\$1,276,161	\$1,195,453	\$1,229,700	
Expenditures	\$1,160,765	\$1,051,977	\$1,228,512	
	Bal 1/1/22	Revs	Exp	Bal 12/31/22
Fire Impact Fees	\$296,771	\$70,200	\$0	\$366,971
Park Impact Fees	\$26,612	\$117,250	\$0	\$143,862
Police Impact Fees	\$35,844	\$9,126	\$0	\$44,970
Transportation Fees	\$531,875	\$546,108	-\$1,000,000	\$77,983
Harrison Stormwater Utility	\$262,346	\$360,840	-\$250,000	\$373,186
Unassigned	\$1,600,600			\$1,600,600
<b>Indebtedness</b>				
		1/1/2022	12/31/2022	
2020 GO Debt Refinance TID 1		\$1,445,838	\$1,370,838	
2020 GO Debt Road Projects		\$1,686,849	\$1,506,849	
2022 GO Debt Road Projects			1,500,000	

**General Fund Revenues: General Revenues (Taxes)**

**Description:**

The General Revenues (Taxes) account is the general purpose of the tax levy. The levy is determined by taking the difference between total General Fund budget expenditures and all other General Fund revenues sources. The levy determines the tax rate which is equal to the total levy amount divided by the total assessed value of all the property in the Village; divided by 1000. The result is the tax rate per \$1,000 of assessed property value.

Debt Service Revenue is the amount of the tax levy that is allocated to repayment of the General Obligation loans for the Village.

Forest/Cropland is the amount of revenues received for land that is enrolled in the managed forest land program.

Payment in Lieu of Taxes (PiLoT) is the amount of revenue received from entities that are tax exempt under State law.

**SIGNIFICANT CHANGES:**

Overall the tax levy is decreasing xx due to a reduction in debt service in 2020. The levy limit allows an increase in 2.57% percent for 2022.

<b>Line Item Detail for Taxes:</b>			
	<b>Budgeted</b>	<b>Budged</b>	<b>Proposed</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Property Taxes</b>	<b>\$2,778,682</b>	<b>\$2,833,960</b>	<b>\$2,906,793</b>
<b>Debt Service</b>	<b>\$746,198</b>	<b>\$779,094</b>	<b>\$800,000</b>
<b>Forest/Cropland</b>	<b>\$35</b>	<b>\$30</b>	<b>\$30</b>
<b>In Lieu of taxes</b>	<b>\$10,000</b>	<b>\$60,285</b>	<b>\$60,000</b>
<b>Interest on PP</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total</b>	<b>\$3,536,935</b>	<b>\$3,675,390</b>	<b>\$3,766,823</b>

General Fund Revenues: Special Assessments

Description:

These accounts include revenue from levies against private property for installation of water mains, sewer mains or other public improvements.

The Village currently has special assessments for the installation of water and sewer infrastructure along Woodland Road and County Highway LP. Special assessments have also been assessed for the Papermaker Ridge sidewalks, the urbanization of Sumac, Hickory Drive, Rustic Lane and the mini storm sewer systems for the Hazelnut and Kernan Ave. and Willow Drive area.

SIGNIFICANT CHANGES:

There is a reduction in anticipated special assessment revenue due to property owners paying off a previous assessment. Payment of the Willow Lane special assessment begins in 2021. Payment of Kimberly Heights, Kumbura Acres and Creekside Estates begins in 2022.

Line Item Detail for Special Assessments:

	Budgeted 2020	Budgeted 2021	Proposed 2022
Spec Assmtns	\$78,000	\$0	\$0
Connection Sewer	\$6,000	\$0	\$0
Spec Assmnt Sidewalk	\$6,000	\$6,095	\$6,095
Hickory/Rustic	\$5,000	\$61,405	\$61,405
Sumac Rd	\$10,000	\$11,720	\$11,720
Kimberly Heights			
<b>Total</b>	<b>\$105,000</b>	<b>\$79,220</b>	<b>\$79,220</b>

General Fund Revenues: Intergovernmental Revenues

Description:

The intergovernmental revenues account represents payments made by other governmental bodies to the Village.

Fire Dues are payments made by the State to partially offset fire safety inspections of commercial and industrial buildings.

State Transportation Aid represents payments from the State to fund road maintenance operations.

State Recycling Grant is the payment from the State to maintain a recycling program.

State Computer Aid is a payment from the State to compensate for the loss of tax revenue resulting from a change in the law allowing companies to remove computers from personal property tax rolls.

Municipal Service Payment is a payment received from the State for providing public safety services to State owned land.

**SIGNIFICANT CHANGES:**

A reduction in State Shared Revenue due to clarification that some electrical utility stations did not reside in the Village of Harrison. Also \$10,000 reduction in transportation aids.

Line-Item Detail for Intergovernmental Revenues

	Budgeted 2020	Budged 2021	Proposed 2022
State Shared Revenue	\$79,359	\$78,766	\$61,569
Fire Dues Harrison	\$42,081	\$49,897	\$49,900
Fire Dues Sherwood	\$11,900	\$14,858	\$14,858
Computer Aid	\$42,000	\$42,400	\$42,400
State Transp Aid	\$356,925	\$394,792	\$384,704
Recycling Grant	\$20,000	\$21,300	\$21,300
Muni State Pay	\$55	\$60	\$60
<b>Total</b>	<b>\$552,320</b>	<b>\$602,073</b>	<b>\$574,791</b>



General Fund Revenues: Licenses and Permits

Description:

This account group includes revenues from various licenses and permits issued by the Village. It includes liquor licenses, dog licenses and building permits.

Franchise Fees are paid for the franchise right to provide cable television service based on a percentage of subscriber fees.

Building permits include all fees associated with the building permit process.

SIGNIFICANT CHANGES: None.

	Budgeted 2020	Budgeted 2021	Proposed 2022
Liquor License	\$5,000	\$5,000	\$5,000
Operator License	\$4,900	\$4,900	\$4,900
Cigarette License	\$200	\$200	\$200
Franchise Fee	\$82,000	\$111,703	\$111,703
Dog License	\$8,500	\$8,500	\$8,500
Building Permits	\$45,000	\$50,000	\$50,000
HVAC Permits	\$5,500	\$6,500	\$6,500
Plumbing Permit	\$8,000	\$9,000	\$9,000
Electrical Permit	\$9,000	\$12,250	\$12,250
Siding/Win/Roof Permit	\$40	\$750	\$750
Pool Permit	\$0	\$1,000	\$1,000
Lot Grade Fee	\$38,700	\$47,500	\$47,500
Driveway Fee	\$8,325	\$10,000	\$10,000
Culvert Permit	\$300	\$150	\$150
Demolition	\$50	\$50	\$50
Utility Permit	\$1,500	\$2,500	\$2,500
Culvert /Insp. Port	\$100	\$150	\$150
Zoning Permit	\$20,000	\$20,000	\$20,000
Erosion Permit	\$6,000	\$6,500	\$6,500
Plat Review	\$775	\$1,500	\$1,500
Site Plan Review	\$600	\$5,500	\$5,500
Fireworks Permit	\$50	\$0	\$0
<b>Total</b>	<b>\$244,540</b>	<b>\$303,653</b>	<b>\$303,653</b>

General Fund Revenues: Fines, Forfeitures and Penalties

Description:

The Fines, Forfeitures and Penalties account group contains citation revenue from tickets issued for local ordinance violations.

SIGNIFICANT CHANGES: None

Line-Item Detail for Fines, Forfeitures and Penalties:

	Budgeted 2020	Budgeted 2021	Proposed 2022
Ordinance Violations	\$1,000	\$500	\$500
Parking Violations	\$4,000	\$6,000	\$6,000
<b>Total</b>	<b>\$5,000</b>	<b>\$6,500</b>	<b>\$6,500</b>

General Fund Revenues: Public Charges

Description:

The Public Charges account group includes fees charged for special services and includes charges for garbage and recycling.

SIGNIFICANT CHANGES: Continuing to anticipate no rental revenues due to COVID-19 issues.

Line-Item Detail for Public Charges:

	Budgeted 2020	Budged 2021	Proposed 2022
Administrative Fee	\$10,000	\$18,500	\$18,500
Publications	\$50	\$0	\$0
Real Estate Inquiries	\$5,000	\$8,000	\$8,000
Credit Card Surcharge	\$500	\$700	\$700
Law Enforcement Charge	\$199,505	\$421,805	\$421,805
Transportation Charge	\$531,750	\$531,750	\$546,108
Road Dept Revenue	\$500	\$2,000	\$2,000
Streetlights	\$1,100	\$1,100	\$1,100
Refuse	\$394,403	\$396,052	\$396,052
Recycling	\$189,898	\$189,451	\$189,451
Compost Sticker	\$7,500	\$14,000	\$14,000
Park Shelter	\$1,500	\$0	\$0
Municipal Hall	\$1,700	\$0	\$0
<b>Total</b>	<b>\$1,343,406</b>	<b>\$1,583,358</b>	<b>\$1,597,716</b>

General Fund Revenues: Intergovernmental Service Charges

Description:

This account is for the services that the Village of Harrison provides to other municipalities. This account is for the fire contract that the Village of Harrison has with the Village of Sherwood and Town of Woodville.

**SIGNIFICANT CHANGES:** The Fire Department budget was increased in 2022 to accommodate the conversion of the Fire Chief position from a part-time volunteer to full time employee. It also contains several capital additions. Both of these increases impact the amount of revenue anticipated from the Village of Sherwood.

Line-Item Detail for Intergovernmental Service Charges:

	Budgeted 2020	Budged 2021	Proposed 2022
Sherwood/Woodville Fire Contract	\$113,534	\$113,604	\$157,712
<b>Total</b>	<b>\$113,534</b>	<b>\$113,604</b>	<b>\$157,712</b>

General Fund Revenues: Miscellaneous Revenues

Description:

The Miscellaneous Revenues account contains all the revenues that do not fit in the previous categories.

Interest is the amount of interest earned on municipal deposits.

Interest of special assessments is the amount of interest earned on special assessments anticipated to be paid this year.

Insurance refund is the payment received for the insurance premium payback or when an insurance claim is filed.

Appleton Coated Tipping Fee (Midwest Paper) is the payment the Village receives from Appleton Coated per their contract.

SIGNIFICANT CHANGES: None.

Line-Item Detail for Miscellaneous Revenues:

	Budgeted 2020	Budgeted 2021	Proposed 2022
Interest Earned	\$15,000	\$20,000	\$20,000
Interest on Spec Assmnts	\$100	\$100	\$100
Sale of Equipment	\$3,000	\$0	\$0
Insurance Recoveries	\$4,000	\$5,000	\$5,000
Other Misc Revs	\$5,000	\$500	\$500
Tipping Fee	\$25,000	\$81,000	\$81,000
<b>Total</b>	<b>\$52,100</b>	<b>\$106,600</b>	<b>\$106,600</b>

General Fund Revenues: Other Financing Sources

Description:

This account is for any loans or grants that the Village may receive to finance operations or projects.

**SIGNIFICANT CHANGES:** The Board wished to explore taking on additional debt to perform additional road projects and determine how that might impact the mill rate.

Line-Item Detail for Other Financing Sources:

	Budgeted 2020	Budgeted 2021	Proposed 2022
GO Borrowing	\$1,500,000	\$1,880,000	\$1,500,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$1,880,000</b>	<b>\$1,500,000</b>

General Fund Expenditures: Department of the Village Board

Description:

The Harrison Village Board is composed of seven members elected at large on a nonpartisan basis for two-year overlapping terms. The Village President is elected separately from the other members of the Village Board and also serves a two-year term. Each of the seven members of the Village Board has an equal voice in representing Village of Harrison. The Board is responsible for setting policy for the Village and Harrison Utilities. The Board also hires the Village Manager who carries out the day-to-day operations of the Village. This account is for expenses related directly to the Village Board.

SIGNIFICANT CHANGES: None.

Line-Item Detail for the Village Board:

	Budgeted 2020	Budged 2021	Proposed 2022
Village Salary	\$33,600	\$33,600	\$33,600
Village FICA	\$2,570	\$2,570	\$2,570
Training/Mileage	\$1,000	\$800	\$800
Subscription/Dues	\$6,000	\$6,000	\$6,000
Supplies	\$3,500	\$500	\$500
<b>Total</b>	<b>\$46,670</b>	<b>\$43,470</b>	<b>\$43,470</b>

General Fund Expenditures: Department of Planning

Description:

The Village Planner is responsible for the overall development for the Village and for implementation of the comprehensive plan. The Planner oversees the review process for land development applications, including site plans, subdivisions, rezoning, PUD creation, conditional use requests, site plan reviews, variance requests, land use verification and ordinance amendments.

The Planner also advises and guides the Plan Commission whose duty it is to help the Village Board by engaging in planning activities and making recommendations to the Village Board.

**SIGNIFICANT CHANGES:** An Assistant Planner position is being added in 2022. This position will take most of the daily duties from the Village Planner such as zoning permits and grade reviews. This will allow the Planner to focus on economic development and grant writing. Health insurance increased 4.5% and a salary increase is included based on the adoption of the wage structure from the Carlson Dettmann study.

Line-Item Detail for the Planning Department:

	Budgeted 2020	Budgeted 2021	Proposed 2022
Salary	\$82,748	\$82,478	\$156,000
FICA	\$6,356	\$6,356	\$11,934
Benefits	\$25,104	\$25,330	\$53,193
Retirement	\$11,217	\$11,217	\$10,608
Per Diem	\$3,780	\$4,000	\$4,000
Dues	\$500	\$500	\$1,000
Training/Mileage/Lodging	\$3,500	\$3,500	\$3,500
Supplies	\$500	\$500	\$500
<b>Total</b>	<b>\$133,705</b>	<b>\$133,881</b>	<b>\$240,735</b>



General Fund Expenditures: Department of General Administration.

Description:

The General Administration department is responsible for all administrative activities of the Village Government. It includes the Village Manager, Village Clerk/Treasurer, Deputy Clerk/Treasurer, the Village Accountant and Administrative Assistant.

The Village Manager is responsible for the day-to-day operations of the Village and implementation of Village Board policy. The Village Manager provides information to assist the Village Board in its deliberations and establishment of municipal policy. The Village Manager also makes specific proposals to the Board concerning major governmental activities and programs.

The Village Clerk is responsible for all official records and administration of all elections. This includes the preparation, processing and retention of minutes, legal notices, ordinances, resolutions, codes and policy statements.

**SIGNIFICANT CHANGES:** The Village added staff to this area in 2021. An Administrative Assistant was added to relieve the Village Accountant of daily customer traffic. An Assistant Manager position was added to oversee the Department of Public Works, the Utilities, and share major projects with the Manager. Wages were also increased with the adoption of the wage structure resulting from the Carlson Dettmann study.

Line-Item Detail for the General Administration Department

	Budgeted 2020	Budgeted 2021	Proposed 2022
Legal	\$30,000	\$25,000	\$25,000
Wages	\$288,218	\$246,600	\$315,035
FICA	\$22,049	\$18,865	\$24,100
Benefits	\$76,600	\$58,300	\$93,269
Retirement	\$38,910	\$17,308	\$21,422
Training/Conferences	\$1,500	\$1,500	\$2,500
Dues	\$2,500	\$2,500	\$3,200
Supplies	\$18,000	\$17,000	\$20,000
Postage	\$3,500	\$3,500	\$3,000
Service Contracts	\$65,000	\$75,000	\$70,000
Publications	\$4,500	\$4,500	\$3,000
Newsletter	\$7,000	\$5,000	\$4,000
Election-Salary	\$16,000	\$6,200	\$14,000
Election FICA	\$1,225	\$475	\$1,071
Election Exp/Mile/LO	\$500	\$500	\$500
Election Svc Contracts	\$8,000	\$4,000	\$4,000
Election Supplies	\$6,000	\$4,000	\$3,000

Election Publication	\$1,500	\$790	\$1,000
Assessor Contract	\$34,800	\$34,800	\$34,800
Audit/Accounting	\$17,500	\$17,500	\$17,500
Treasurer Supplies	\$0	\$2,500	\$2,500
<b>Total</b>	<b>\$643,302</b>	<b>\$545,838</b>	<b>\$662,898</b>

General Fund Expenditures: Department of Hall Maintenance

Description:

Hall maintenance includes the items required to operate and maintain the Municipal Hall. This includes such items as heat, electricity, building repairs, etc.

SIGNIFICANT CHANGES:

Line-Item Detail for the Hall Maintenance Department

	Budgeted 2020	Budged 2021	Proposed 2022
Supplies	\$1,500	\$1,500	\$1,500
Electric	\$6,200	\$5,500	\$5,500
Heat	\$4,750	\$4,750	\$4,750
Telephone	\$3,000	\$1,750	\$1,750
Insurance - Property	\$18,000	\$18,000	\$18,900
Insurance - Work Comp	\$30,000	\$31,725	\$33,311
Insurance - Auto	\$25,000	\$22,500	\$23,625
Funeral/Memorial	\$500	\$500	\$500
<b>Total</b>	<b>\$88,950</b>	<b>\$86,225</b>	<b>\$89,836</b>

General Fund Expenditures: Department of Law Enforcement

Description:

The Village of Harrison contracts with Calumet County to provide a portion of law enforcement services in the Village. The Village also contributes to the crossing guards at Holy Spirit.

SIGNIFICANT CHANGES: the contract for police services calls for an increase in 2022. It amounts to approximately a 2.3% rise.

Line-Item Detail for the Law Enforcement Department:

	Budgeted 2020	Budged 2021	Proposed 2022
Calumet County Contract	\$424,000	\$614,355	\$629,059
School Cross Guards	\$2,500	\$2,500	\$2,500
<b>Total</b>	<b>\$426,500</b>	<b>\$616,855</b>	<b>\$631,559</b>

General Fund Expenditures: Department of Fire Protection

Description:

The Fire Department is composed of volunteers managed by a full-time Chief. The department is responsible for saving lives and property by providing services that include fire prevention, fire suppression and fire investigations. The department also protects the Village of Sherwood and portions of the Town of Woodville.

**SIGNIFICANT CHANGES:** The Village converted the Chief position from part-time to full-time in 2021. Line items were also added to match the budget notice sent to Sherwood for the contract.

Line-Item Detail for the Fire Department				
	Budgeted	Budgeted	Proposed	
	2020	2021	2022	
Wages	\$100,000	\$118,500	\$215,000	
FICA	\$7,650	\$9,075	\$16,448	
Chief Benefits			\$26,597	
WRS			\$10,575	
Retirement	\$35,000	\$38,000	\$30,000	
Petty Cash	\$4,000	\$4,000	\$0	
Training	\$5,500	\$5,500	\$5,500	
Supplies/Services	\$31,875	\$37,000	\$41,000	
Physicals	\$4,000	\$4,000	\$5,000	
Electric - Station 60	\$2,500	\$2,500	\$2,500	
Electric - Station 70	\$3,000	\$3,000	\$3,000	
Heat - Station 60	\$3,000	\$3,000	\$3,000	
Heat - Station 70	\$2,000	\$2,000	\$2,000	
Telephone - Station 60	\$950	\$950	\$950	
Telephone - Station 70	\$1,900	\$1,900	\$1,900	
Water - Station 60	\$3,500	\$3,500	\$3,500	
Water - Station 70	\$550	\$550	\$550	
Building Maint. Misc.			\$5,115	Added From Contract Invoice
EMS Operating Expense			\$13,500	Added From Contract Invoice
Shop Supplies			\$3,130	Added From Contract Invoice
Burn Permits			\$500	Added From Contract Invoice
Vehicle Maintenance	\$15,000	\$13,000	\$13,000	
Equipment Maintenance	\$5,000	\$4,000	\$4,000	
Fuel	\$6,000	\$6,000	\$6,000	
Contract Expense-Vllg Brd			\$500	Not in Fire Dept total - part of Village Board budget
Contract Expense-Gen Admin			\$9,750	Not in Fire Dept total - part of General Admin budget
Contract Expense-Fire Insur			\$ 23,667	Not in Fire Dept total - part of Hall Maintenance budget
Contract Expense-Attny Fees			\$ 2,000	Not in Fire Dept total - part of General Admin budget
Contract Expense-Building Maint Lawn Svc			\$ 3,785	Not in Fire Dept total - part of Public Works budget
Contract Expense-Building Maint Snow Plow			\$ 7,065	Not in Fire Dept total - part of Public Works budget
<b>Total</b>	<b>\$231,425</b>	<b>\$256,475</b>	<b>\$412,765</b>	

General Fund Expenditures: Department of Contracted Services

Description:

The Village of Harrison contracts for building inspection services with Birschbach Inspections.

The building inspector is responsible for issuing building permits, performing inspections and providing plan review for all new and remodeled construction in the Village of Harrison.

The building inspector receives a percentage of all the costs of building permits. Grade checks are also a pass-through cost paid by the builder.

**SIGNIFICANT CHANGES:** The Village agreed to a new three year contract with Birschbach Inspections for 2022-2024. The contract allows the Village to keep a larger portion of building permit fees for multi-family developments.

Line-Item Detail for the Contracted Services Department

	Budgeted 2020	Budgeted 2021	Proposed 2022
Building Insp Contract	\$75,000	\$50,000	\$50,000
Grade Checks	\$25,000	\$38,000	\$38,000
<b>Total</b>	<b>\$100,000</b>	<b>\$88,000</b>	<b>\$88,000</b>

General Fund Expenditures: Department of Public Works

Description:

The Public Works Department is responsible for the maintenance and construction of all public infrastructure in the Village except for the water and sewer utilities. This includes streets, storm sewer facilities, buildings and parks.

**SIGNIFICANT CHANGES:** Includes a wage increase based on the adoption of the wage study from Carlson Dettmann. Health insurance increases 4.5% in 2022. The DPW experienced the loss of three part time workers for 2022. The Board authorized the addition of one full time crew member to be partially offset by a reduction in part time wages. Part time wages are reduced by 1,500 hours.

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

	Budgeted 2020	Budgeted 2021	Proposed 2022
Engineer/Consultant	\$25,000	\$40,000	\$40,000
Salary	\$488,810	\$395,810	\$467,010
Part time Salary	\$70,000	\$65,000	\$22,500
OT Salary	\$38,000	\$45,000	\$38,000
FICA	\$37,394	\$34,358	\$35,726
Part Time FICA	\$5,355	\$5,025	\$1,721
Unemployment Comp	\$1,000	\$1,000	\$1,000
Benefits	\$165,000	\$107,650	\$139,033
Retirement	\$65,989	\$35,802	\$31,757
Training	\$1,000	\$2,500	\$2,500
CDL	\$1,000	\$1,500	\$1,500
Supplies	\$30,000	\$25,000	\$25,000
Electric	\$7,500	\$7,500	\$7,500
Heat	\$2,000	\$2,000	\$2,000
Telephone	\$3,750	\$3,000	\$3,000
Bldg. Maintenance	\$35,000	\$35,000	\$35,000
Fuel	\$60,000	\$50,000	\$50,000
Vehicle Maintenance	\$40,000	\$40,000	\$40,000
Equip Maintenance	\$40,000	\$40,000	\$40,000
Road Maintenance	\$75,000	\$327,500	\$327,500
Ditching/Grading	\$50,000	\$50,000	\$50,000
Salt/Sand	\$108,000	\$108,000	\$108,000
Road Signs	\$10,000	\$10,000	\$10,000
Street Lighting	\$15,000	\$3,000	\$3,000
Street Lights - N.S.	\$170	\$170	\$170
Street Lights - HAA	\$11,000	\$11,000	\$11,000

Street Lights - NSW	\$1,100	\$1,100	\$1,100
Storm Sewer Maintenance	\$25,000	\$40,000	\$40,000
Illicit Discharge Program	\$19,500	\$5,000	\$5,000
Storm - Consultant	\$38,000	\$0	\$0
Refuse	\$394,403	\$396,052	\$378,000
Recycling	\$189,898	\$189,451	\$252,000
Compost Site	\$15,000	\$16,000	\$16,000
Weed Control	\$2,000	\$12,000	\$14,000
<b>Total</b>	<b>\$2,070,869</b>	<b>\$2,105,418</b>	<b>\$2,199,017</b>



General Funds Expenditures: Health and Human Services

Description:

The Village of Harrison participates in the Hart of the Valley Prevention Partnership. This is a partnership with the Villages of Kimberly, Combined Locks, Harrison and the Town of Buchanan to help students understand the dangers of drug use. The Village also donates to the Eastshore Humane Society for the housing of animals that are stray in the Village.

SIGNIFICANT CHANGES: None.

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

	Budgeted 2020	Budgeted 2021	Proposed 2022
Humane Society Contribution	\$1,500	\$1,500	\$1,500
HOVPP	\$700	\$700	\$700
<b>Total</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>

General Fund Expenditures: Parks

Description:

The Village of Harrison strives to construct and maintain a series of facilities that effectively meet the recreational, cultural and leisure needs of the community. The Village provides functional, safe and attractive park and recreational facilities to meet this vision.

The Village currently maintain almost 58 acres of park and recreation land for enjoyment of the public. The Village also partners with local civic groups to host the Summer Fun in the Park event series and Halloween in the Park.

SIGNIFICANT CHANGES: No changes in money budgeted for operations in the parks. Capital investment in the parks is envisioned elsewhere in the budget.

Line-Item Detail for the Parks Department

	Budgeted 2020	Budged 2021	Proposed 2022
Park Maintenance	\$25,000	\$35,000	\$35,000
Recreational Program	\$10,000	\$10,000	\$10,000
<b>Total</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$45,000</b>

General Fund Expenditures: Department of Economic Development

Description:

The Village of Harrison strives to recruit and retain new businesses in the community. It also strives to ensure that current development is meeting or exceeding state requirements for development.

The sole line item is for the ARCGIS annual license fee.

SIGNIFICANT CHANGES: None.

Line-Item Detail for the Economic Development  
Department

	Budgeted 2020	Budgeted 2021	Proposed 2022
Development	\$4,000	\$4,000	\$4,000
<b>Total</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

General Fund Expenditures: Capital Outlay

Description:

The Capital Outlay fund collects and disburses funds for capital projects and purchases. A capital project or purchase is defined as the installation of infrastructure, purchase of equipment, buildings or property that has a useful life of more than one year.

The Capital Outlay fund ensures meeting the capital needs for large capital items such as road construction, vehicle purchases and building maintenance.

**SIGNIFICANT CHANGES:** It is a priority of the Village to maintain its many roads. The Board is exploring aggressive options to improve the streets while keeping the taxes comparable to years past. In addition, the Village is attempting to invest in capital purchases for its departments such as Fire and Parks.

The money budgeted for park improvements includes:

1. A project to resurface the basketball courts in Darboy Community Park (and paint a four-square court on it)
2. Work to open Farmer’s Field park including the planting of grass near the entrance/baseball diamond area, connecting the trail in the back of the park, renting some porta potties and a lock-able gate.
3. Work to Clover Ridge park including a potential parking area off of Handel and a frisbee golf course.

Line-Item Detail for Capital Outlay:

	Budgeted 2020	Budgeted 2021	Proposed 2022
Match to DNR Gnt			\$5,000
Spec Manuel Updt			\$7,800
Parks (signs)		\$0	\$15,000
Parks Improvements	\$1,500,000		\$100,000
Trails - work to improve/add to Village trail system			\$294,206
Cnty N Trail Crosswalk Lighs			\$34,000
Fire- 6 sets turn out gear	\$56,650	\$56,650	\$13,050
Fire- Defibrillators (1600 x 2)			\$3,200
Fire- fund to replace/repair equip			\$31,400
Fire-Truck escrow			\$150,000
Fire-scba bottle in escrow			\$12,150
Fire-helmet escrow			\$1,530
Fire-polaris ranger			\$30,000
Fire-ipads (x2)	\$0	\$0	\$918
Fire-Generator (7500 each x2 stations)			\$15,000
Fire-Fire services study			\$25,000

DPW-Road Equipment	\$250,000	\$250,000	
DPW-Bomag Roller			\$30,000
DPW-2 mowers			\$30,000
DPW-Spinner for #23			\$12,000
DPW-Van chassis and tools			\$53,000
DPW-Sprayer Ponds & Parks			\$2,500
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
Road Projects	\$1,342,826	\$3,381,377	\$1,400,000
<b>Total</b>	<b>\$3,149,476</b>	<b>\$3,688,027</b>	<b>\$2,566,720</b>

General Fund Expenditures: Debt Service

Description:

The Debt Service Fund is a total of debt payments due in that budget year. The Village borrows money to finance large capital projects or purchases. These funds are borrowed on general obligation notes or bonds. The term “General Obligation” means that the notes or bonds are backed by the full faith and credit of the Village and its authority to levy a tax to make the principal and interest payments.

SIGNIFICANT CHANGES: The Village will borrow \$1,500,000 for road projects in 2022.

Line-Item Detail for Debt Service

	Budgeted 2020	Budgeted 2021	Proposed 2022
Principal Payments	\$641,200	\$725,000	\$750,000
Interest Payments	\$104,998	\$54,094	\$50,000
<b>Total</b>	<b>\$746,198</b>	<b>\$779,094</b>	<b>\$800,000</b>

Additional Indebtedness Not Part of the General Fund

TID1 Nov 2020 Prin			\$75,000
TID1 Nov 2020 Intr			\$18,388

Harrison Special Revenue Fund: Storm Water Fund

Description:

The Village maintains a special revenue fund called the Stormwater Fund. It was created as a funding mechanism for the construction and maintenance of stormwater facilities such as ditching, culverts, urban storm sewers and retention ponds. These facilities help alleviate drainage problems, flooding and stormwater contamination.

SIGNIFICANT CHANGES: A portion of them will be used for the portion of storm water work in the road projects.

Line-Item Detail for the Stormwater Fund

	Starting Balance	2022 Proposed	Ending Balance
Stormwater fee	\$262,346	\$360,840	\$623,186
Street Project portions		\$250,000	-\$250,000
<b>Total</b>			<b>\$373,186</b>

Harrison Special Revenue Fund: Park Impact Fees

Description:

The Village maintains a special revenue fund called Park Impact Fees. It was created as a funding mechanism for the addition of park equipment and property based on growth. Impact fees can only be used on additions to facilities and not on replacement or maintenance.

**SIGNIFICANT CHANGES:** The Village Board is dedicated to providing great recreational facilities for the public. In 2022 that includes completing the pickleball courts.

Line-Item Detail for Park Impact Fees

	Starting Balance	2022 Proposed	Ending Balance
Park Impact Fees Collected	\$26,612	\$117,250	\$143,862
Pickleball Court sealing, nets and fencing		\$121,590	-\$121,590
<b>Total</b>			<b>\$22,272</b>



Harrison Special Revenue Fund: Transportation Fund

Description:

The Village maintains a special revenue fund called the Transportation Fund. It was created as a funding mechanism for street maintenance. It is based on the assessed value of property.

SIGNIFICANT CHANGES: With the new debt anticipated for road projects in 2022 the Village does not need to spend any transportation funds in 2022.

Line-Item Detail for Harrison Transportation Fund

	Starting Balance	2022 Proposed	Ending Balance
Transportation Fund Fees Collected	\$531,875	\$546,108	\$1,077,983
2022 Road Projects		\$1,000,000	-\$1,000,000
<b>Total</b>			<b>\$77,983</b>

Harrison Special Revenue Fund: Police Impact Fees

Description:

The Village maintains a special revenue fund called the Police Impact Fee. It was created as a funding mechanism for the addition of police services over time due to growth. Impact fees can only be used on additions to facilities and not on replacement or maintenance.

SIGNIFICANT CHANGES: No planned use of the fees in 2022.

Line-Item Detail for Harrison Police Impact Fees

	Starting Balance	2022 Proposed	Ending Balance
Police Impact Fees Collected	\$35,844	\$9,126	\$44,970
2022 Uses		\$0	\$0
<b>Total</b>			<b>\$44,970</b>

Harrison Special Revenue Fund: Fire Impact Fees

Description:

The Village maintains a special revenue fund called the Fire Impact Fee. It was created as a funding mechanism for the addition of fire equipment over time due to growth. Impact fees can only be used on additions to facilities and not on replacement or maintenance.

SIGNIFICANT CHANGES: No planned use of the fees in 2022.

Line-Item Detail for Harrison Fire Impact Fees

	Starting Balance	2022 Proposed	Ending Balance
Fire Impact Fees Collected	\$296,771	\$70,200	\$366,971
2022 Uses		\$0	\$0
<b>Total</b>			<b>\$366,971</b>

Harrison Utilities 2022 Sewer Utility Budget  
November 16, 2021 Meeting

Revenues		2019	2020	2021	2022
800-00-34740-000-000	Other Sewer Revenue	\$575	\$1,250	\$1,250	\$1,250
800-00-36211-000-000	Service Rate Residential	\$817,986	\$835,865	\$818,102	\$834,464
800-00-36212-000-000	Service Rate Commercial	\$89,603	\$89,380	\$87,764	\$89,519
800-00-36213-000-000	Service Rate Industrial	\$3,485	\$3,445	\$3,445	\$3,514
800-00-36214-000-000	Service Rate Public Authority	\$35,821	\$37,850	\$35,821	\$36,537
800-00-36215-000-000	Service Rate Multi Family	\$60,490	\$62,845	\$60,490	\$61,700
800-00-62100-000-000	Interest Earned	\$1,002	\$1,225	\$1,225	\$1,225
800-00-62105-000-000	Misc Income	\$2,353	\$2,465	\$2,465	\$2,465
800-00-62108-000-000	NSF Charge	\$225	\$262	\$263	\$265
800-00-62110-000-000	Late Charge	\$3,762	\$3,385	\$3,385	\$3,385
<b>Total Revenues</b>		<b>\$1,015,302</b>	<b>\$1,037,972</b>	<b>\$1,014,210</b>	<b>\$1,034,324</b>
Expenditures			2020	2021	2022
300-00-41424-000-000	Lift Station #6 Constrution	\$216,117			
300-00-41445-000-000	Lift Station #5 Abandonment		\$600,000		
300-00-41444-000-000	Ryford St. Extention		\$100,000		
300-00-41560-000-000	Oversize Reimbursement		\$170,000		
	Force Main Replacement				
800-00-48200-000-000	Wages	\$99,780	\$102,100	\$102,100	\$135,341
800-00-48210-000-000	Fuel for Lift Stations	\$24,558	\$16,875	\$16,875	\$17,000
800-00-48215-000-000	CoM Stormwater Chrg LS#4	\$109	\$120	\$120	\$120
800-00-48230-000-000	CoM MTR Station - Utilities	\$124	\$125	\$125	\$125
800-00-48270-000-000	Operating Supplies	\$7,285	\$10,125	\$10,125	\$10,125
800-00-48271-000-000	Cell Phone Expense	\$1,261	\$1,625	\$1,625	\$1,625
800-00-48273-000-000	Outside Contract Service	\$3,381	\$5,800	\$5,800	\$5,800
800-00-48275-000-000	Sewerage Treatment Charges	\$129,878	\$197,575	\$217,210	\$217,210
800-00-48280-000-000	Transportation Expense	\$6,350	\$3,810	\$3,810	\$3,810
800-00-48310-000-000	Collection System Maintenance	\$22,767	\$30,000	\$30,000	\$30,000
800-00-48320-000-000	Pumping Equipment Maintenance	\$12,089	\$16,050	\$16,050	\$16,050
800-00-48330-000-000	Sanitary Flow Mtr Maintenance	\$100	\$250	\$250	\$250
800-00-48390-000-000	General Plant Maintenance	\$2,719	\$2,500	\$2,500	\$2,500
800-00-48501-000-000	Administrative Wages	\$56,891	\$57,815	\$57,815	\$70,565
800-00-48510-000-000	Office Supplies	\$7,264	\$8,075	\$8,075	\$8,075
800-00-48510-000-000	Telephone	\$3,730	\$3,850	\$3,850	\$3,850
800-00-48513-000-000	Office Utilities	\$7,214	\$7,585	\$7,585	\$7,585
800-00-48515-000-000	Mileage Expenses	\$322	\$375	\$375	\$375
800-00-48520-000-000	Legal Service	\$2,995	\$1,250	\$1,250	\$1,250
800-00-48521-000-000	Accounting Services	\$0	\$750	\$750	\$750
800-00-48522-000-000	Health Savings Account	\$7,000	\$7,000	\$7,000	\$7,612
800-00-48523-000-000	Financial Audit Service	\$6,210	\$6,345	\$6,345	\$6,345
800-00-48524-000-000	Engineering Service	\$12,045	\$5,750	\$5,750	\$5,750
800-00-48526-000-000	FICA	\$11,520	\$12,235	\$12,235	\$15,752
800-00-48527-000-000	Health Insurance	\$29,850	\$22,175	\$22,175	\$26,595
800-00-48528-000-000	WRS	\$10,068	\$10,795	\$10,795	\$14,002
800-00-48530-000-000	Property Insurance	\$6,310	\$6,878	\$6,878	\$6,878
800-00-48531-100-000	Dental Insurance	\$2,603	\$2,605	\$2,605	\$2,605
800-00-48532-100-000	Vision Insurance	\$525	\$550	\$550	\$550
800-00-48533-100-000	Life and AD&D Insurance	\$172	\$172	\$172	\$172
800-00-48534-100-000	LT Disability Insurance	\$402	\$402	\$402	\$402
800-00-48535-100-000	ST Disability Insurance	\$371	\$371	\$371	\$371
800-00-48537-000-000	PTO Payout	\$0	\$1,285	\$1,285	\$1,285
800-00-48560-000-000	Misc Expense	\$70	\$22,500	\$22,500	\$22,500
800-00-48570-000-000	Interest Expense - CWF Loan	\$14,092	\$16,250	\$16,250	\$16,250
800-00-48575-000-000	Amortization Expense - CWF L	\$34,171	\$41,215	\$41,215	\$41,215
800-00-51910-000-000	Depreciation	\$185,000	\$190,000	\$190,000	\$190,000
<b>Total Expenditures</b>		<b>\$925,343</b>	<b>\$1,683,183</b>	<b>\$832,818</b>	<b>\$890,689</b>

Harrison Utilities 2022 Water Utility Budget  
November 16, 2021 Meeting

Water Revenue		2020	2021	2022
100-0031419-000-000	Interest income	\$10,000	\$10,000	\$7,500
900-00-34611-000-000	Metered Sales - Residential	\$893,725	\$842,533	\$865,281
900-00-34612-000-000	Metered Sales - Commercial	\$82,035	\$82,035	\$84,250
900-00-34613-000-000	Metered Sales - Industrial	\$1,465	\$1,465	\$1,505
900-00-34514-000-000	Metered Sales - Pubic Author	\$18,075	\$18,075	\$18,563
900-00-34615-000-000	Metered Sales - Agricultural	\$385	\$385	\$395
900-00-34616-000-000	Metered Sales - Multi - Family	\$27,525	\$27,525	\$28,626
900-00-34631-000-000	Pubic Fire Protection	\$214,134	\$214,655	\$214,655
900-00-34740-000-000	Other Water Revenue	\$1,750	\$1,750	\$1,750
<b>Metered Sales/Revenue</b>		<b>\$1,249,094</b>	<b>\$1,188,423</b>	<b>\$1,222,525</b>
900-00-62100-000-000	Interest Earned	\$225	\$225	\$200
900-00-62105-000-000	Miscellaneous Income	\$22,205	\$2,350	\$2,350
900-00-62108-000-000	NSF Charges	\$262	\$225	\$250
900-00-62100-000-000	Late Charges	\$4,175	\$4,055	\$4,200
900-00-62120-000-000	Reconnection Fees	\$200	\$175	\$175
<b>Interest Income</b>		<b>\$27,067</b>	<b>\$7,030</b>	<b>\$7,175</b>
<b>TOTAL WATER REVENUE</b>		<b>\$1,276,161</b>	<b>\$1,195,453</b>	<b>\$1,229,700</b>
<b>Water Expenditures</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>
300-00-41438-000-000	CTH LP - Mains	\$0		
300-00-41560-000-000	Oversize	\$0		
900-00-46010-000-000	Wages	\$98,150	\$34,275	\$135,341
900-00-46100-000-000	Fox Crossing - Purchased Water	\$225	\$225	\$225
900-00-46105-000-000	Appleton - Purchased Water	\$640,150	\$634,245	\$646,930
900-00-46110-000-000	Appleton - Fire Protection	\$37,302	\$37,302	\$38,048
900-00-46115-000-000	Fox Crossing - Stand By Charge	\$2,640	\$2,640	\$2,693
900-00-46150-000-000	Operations Supplies (PSC 602)	\$5,515	\$5,515	\$5,515
900-00-46400-000-000	Operating Supplies and Expense	\$11,265	\$11,265	\$11,265
900-00-46410-000-000	Outside Contract Service	\$5,800	\$5,800	\$5,800
900-00-46450-000-000	Transmission main Maintenance	\$15,000	\$15,000	\$15,000
900-00-46460-000-000	Water Service maintenance	\$15,000	\$15,000	\$15,000
900-00-46470-000-000	Meter Maintenance	\$5,000	\$5,000	\$5,000
900-00-46500-000-000	General Plant Maintenance	\$2,500	\$2,500	\$2,500
900-00-46510-000-000	Cell Phone Expense	\$1,625	\$1,625	\$1,625
900-00-46600-000-000	Transportation Expense	\$3,810	\$3,810	\$3,810
900-00-46810-000-000	Administrative Wages	\$57,815	\$28,907	\$41,657
900-00-46820-000-000	Office Supplies	\$8,075	\$8,075	\$8,075
900-00-46821-000-000	Health Savings Account	\$7,000	\$7,000	\$7,612
900-00-46822-000-000	Telephone	\$3,850	\$3,850	\$3,850
900-00-46823-000-000	Office Utilities	\$6,795	\$3,795	\$3,795
900-00-46824-000-000	Mileage Expense	\$375	\$375	\$375
900-00-46826-000-000	FICA	\$11,935	\$4,835	\$13,540
900-00-46827-000-000	Employee Health Insurance	\$22,175	\$22,175	\$27,704
900-00-46828-000-000	WRS	\$10,530	\$10,530	\$44,509
900-00-46830-000-000	Legal Service	\$1,250	\$1,250	\$1,250
900-00-46831-000-000	Accounting Services	\$750	\$750	\$750
900-00-46832-000-000	Financial Audit Service	\$6,345	\$6,345	\$6,345
900-00-46834-000-000	Engineering Services	\$5,750	\$5,750	\$5,750
900-00-46840-000-000	Utility Insurance	\$6,878	\$6,878	\$7,084
900-00-46841-100-000	Dental Insurance	\$2,605	\$2,605	\$2,735
900-00-46842-100-000	Vision Insurance	\$550	\$550	\$578
900-00-46843-100-000	Life/AD&D Insurance	\$172	\$172	\$181
900-00-46844-100-000	LT Disability Insurance	\$402	\$402	\$422
900-00-46845-100-000	ST Disability Insurance	\$371	\$371	\$390
900-00-46847-000-000	Year End PTO Payout	\$1,285	\$1,285	\$1,285
900-00-46880-000-000	PSC Expense	\$1,225	\$1,225	\$1,225
900-00-46890-000-000	Miscellaneous Expense	\$650	\$650	\$650
900-00-59010-000-000	Depreciation	\$160,000	\$160,000	\$160,000
<b>Total Water Expense</b>		<b>\$1,160,765</b>	<b>\$1,051,977</b>	<b>\$1,228,512</b>