VILLAGE BOARD BUDGET WORKSHOP AGENDA

Tuesday, September 29, 2026 at 5:00 PM

Fire Station 70
W5662 Manitowoc Road
Menasha, WI 54952

AMENDED

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Identify Potential Conflicts of Interest**
5. **New Business for Discussion, Consideration, and/or Action**
   a. 2027 Proposed Budget Workshop
      - Overview
      - General Fund
      - Special Revenue Funds
      - Debt Service
      - Capital Projects
      - Tax Increment Districts
      - Utility Districts
6. **Adjournment**

Agenda posted and published:

September 24, 2026 at Harrison Village Hall, Harrison Utilities and to www.harrison.wi.gov

/s/ Meghan Winkler, Clerk

Accessibility:

This is a public meeting, any person with hearing disabilities or requiring special accommodations to participate should contact the Clerk's Office (920-989-1062) at least 24-hours prior to the meeting.

Village of HARRISON
WHERE OPPORTUNITY LIVES

MEMORANDUM

To: Village Board

From: Alissa Van Eperen, Finance Director/Treasurer

CC: Chad Pelishek, Village Manager

Date: September 22, 2026

Re: Fiscal Year 2027 Proposed Budget

On behalf of the Village of Harrison Executive Team, I am pleased to present the Fiscal Year 2027 Proposed Budget for Village Board consideration. The proposed budget continues the Village's commitment to providing high-quality services to residents, businesses, and visitors while maintaining long-term financial stability. The budget supports essential operations, strategic infrastructure investments, and the continued implementation of the Village's Capital Improvement Program, including improvements to streets, utilities, municipal facilities, and public safety equipment.

Development of the proposed budget involved departmental requests, management review, capital planning discussions, revenue and expenditure forecasting, and Village Board workshops. The resulting budget reflects current service needs, organizational priorities, and the Village's commitment to responsible fiscal stewardship.

The Village continues to experience strong growth, with net new construction of 3.607% and continued development within the Village’s tax increment districts. This growth has expanded the Village’s tax base and supported long-term economic development objectives. Continued residential and commercial investment positions the Village to maintain service levels while planning for future infrastructure and community needs.

As part of the Village's ongoing commitment to sound financial management, transparency, and effective budget practices, the Fiscal Year 2027 budget will be submitted to the Government Finance Officers Association (GFOA) for consideration through its Distinguished Budget Presentation Award Program. Participation in the program provides an opportunity for the Village to have its budget evaluated against nationally recognized guidelines for effective budget presentation, financial planning, and public communication. The Village's continued participation demonstrates its commitment to developing and presenting a budget that serves as a meaningful financial and policy document for the Village Board, staff, residents, and the community.

Factors Influencing the Proposed 2027 Budget

- **State-Imposed Levy Limits**: Wisconsin municipalities remain subject to restrictive property tax levy limits, which significantly constrain the ability to increase property tax revenue from year to year. For 2027, the Village's allowable levy increase is generally limited to net new construction from the previous year. This constraint continues to widen the gap between rising operating costs and inflation and the Village's ability to generate additional revenue to support operations. However, the Village may utilize the debt service component of the state levy limit worksheet to increase the levy beyond the base limit for the purpose of repaying existing and new general obligation debt. This provides an additional funding mechanism for capital improvements without affecting the operational levy limit.

- **Salary and Benefits:** The proposed budget continues implementation of the Village's 2025 salary study through a performance recognition and compensation program that complements the existing step matrix. The program provides one-time merit bonuses for exceptional performance while limiting the impact on long-term payroll costs. Wisconsin Retirement System employer contribution rates have been updated minimally for both general and protective employees. Health insurance premiums remain uncertain, with a 19% increase included in the budget based on current estimates pending final renewal rates. Estimated increases of 6% for dental insurance and 12% for life insurance have also been included. Vision insurance rates are expected to remain unchanged. These estimates are based on prior-year increases and current available information.

- **Debt Service:** No new debt issuances are anticipated during 2027. The Village will begin utilizing reimbursement resolutions for eligible capital projects, which will improve cash management and reduce the administrative requirements associated with issuing debt and managing debt proceeds.

- **Shared Revenues:** In 2023, the Governor signed Act 12, which increased state shared revenue for local governments. The legislation created a new Local Government Fund by reallocating a portion of the state's ongoing sales tax revenue, providing additional aid to counties and municipalities. As a result, the Village continues to receive increased shared revenue. Transportation aid figures were received on September 21, 2026, and are approximately $76,000 higher than the 2026 amount.

- **Fire-Rescue Contract:** The Village began negotiating a new fire-rescue contract with the Village of Sherwood and the Town of Woodville in 2026. The agreement with the Village of Sherwood has progressed, while negotiations with the Town of Woodville remain ongoing. The Village remains committed to continuing its fire-rescue partnerships with both communities. Because the Woodville contract has not yet been finalized, related references and budget amounts are identified in red throughout the budget document to indicate that they remain subject to change. Under the proposed new contract structure, operating and capital expenditures are specifically identified separately, and the corresponding amounts have been included in the appropriate sections of the budget.

2027 Proposed Budget Highlights

- **Property Tax Levy:** Beginning in 2025, levy amounts were allocated among the General Fund, Debt Service Fund, and, for the first time, the Capital Projects Fund. This approach will continue in 2027. The proposed budget reflects a total property tax levy increase of $123,900, primarily attributable to net new construction.

- **Property Tax Rate:** The Village continues to experience growth in overall property valuation. The proposed assessed tax rate of $2.3616 per $1,000 of assessed value represents a slight increase of $0.0230 from the prior year's rate of $2.3386.

  The tax rate remains subject to finalization, as the Wisconsin Department of Revenue has not yet posted the Aggregate Ratio Report. The current estimated aggregate ratio is 92%, compared with 101.05% in 2025 following the market update.

  Example calculation: Assuming an assessed property value of $322,900, the estimated Village of Harrison portion of the property tax was $755 in 2025 and is projected to be $763 in 2026, reflecting a slight increase of $8.

- **General Fund Unassigned Fund Balance:** The proposed budget includes projections of the General Fund balance at year-end 2026 and 2027. The Village's Fund Balance Policy recommends maintaining an unassigned fund balance equal to 30% of the following year's expenditures. Based on projected 2027 expenditures of $6,872,085, the 30% target would be approximately $2,061,625. The proposed 2027 budget includes $1,015,000 of fund balance designated for the Village Hall renovation project. Despite this planned use, the Village's fund balance remains strong. Continued adherence to the Fund Balance Policy has also supported the Village's strong Aa1 bond rating.

- **General Fund Overview:** The 2027 budget includes several notable changes to the General Fund resulting from updated actual expenditures, contractual adjustments, increased service needs, and inflationary cost pressures. Overall, General Fund expenditures are projected to increase by approximately 4.075%.

  Revenues:
  - Notable Increases from the 2027 Budget:
    - Parking Violations: Following the fee increase implemented in 2026, parking violation revenues have increased modestly. The Village anticipates that the increased fee will also encourage greater compliance with posted parking regulations.
    - Park Shelter Rental Fee: Revenues are expected to increase as Farmers Field is now available as a rentable facility following completion of the improvements.
  - Notable Decreases from the 2027 Budget:
    - Special Assessments and Special Assessment Interest: Revenues are reduced due to the absence of new special assessments and the continued collection of principal and interest payments associated with existing assessments billed on the tax roll.
    - Earned Interest: A decrease in earned interest revenue is budgeted based on current interest rate trends. In addition, the Village anticipates lower available cash

balances during the year because debt proceeds will not be received un
projects are completed and the Village reimburses itself from the debt proceeds.

- Municipal Hall Rental Fee: No rental revenue is budgeted for Municipal Hall, as Village Hall will no longer be available for rentals. Future facility rental revenues will be budgeted under Park Shelter Rentals.
- Fire Contracts: The General Fund reflects a reduction in fire contract revenue due to a change in the allocation of contract revenues. A portion of the contract amount is now allocated to the Capital Projects Fund to correspond with capital-related expenditures.

Expenditures:

The 2027 proposed budget adds two new positions, Fleet Manager/Mechanic and a GIS Analyst.

- Key expenditure highlights include:
  - Wages and Benefits: Wage and benefit costs are increasing due to the addition of the two new positions and a proposed 3% cost-of-living adjustment for full-time employees. The budget also includes a proposed fire paid-on-call incentive program, along with typical increases in benefit-related costs.
  - Contingency: The 2027 budget includes $95,000 for contingency, an increase of $20,000 from 2026. The contingency allocation is intended to provide funding for unforeseen expenditures that may arise during the year while allowing departments to budget conservatively.
  - General Administration: Contractual services have increased due to additional software subscriptions and technology-related services, including GovAI, Canva, Adobe, and IT support. The budget also includes the annual cost of the new Enterprise Resource Planning (ERP) system while maintaining the Village's existing system through the anticipated conversion.
  - Public Works – Road Maintenance: Funding is included for seal coating and crack sealing on High Cliff Road.
  - Building Inspection: The Village will continue to utilize contracted building inspection services while the current inspector completes the necessary commercial certifications.

Each department's individual cover sheet provides additional highlights and details regarding its proposed 2027 budget.

- **Capital Projects:** As part of the 2027 budget process, staff continued to enhance the five-year Capital Improvement Plan (CIP) and engaged in detailed discussions regarding potential funding sources for each project. The 2027 capital budget also includes equipment replacements based on the age and condition of items within the Village's fleet.

  Major capital projects in 2027 include various Tax Increment District projects, as outlined in the Tax Increment District Fund section; resurfacing the Memory Meadows subdivision; and the design and construction of North Shore Road. The Village will also utilize Park Impact Fees to construct basketball and volleyball courts at Farmers Field and develop a trail in the Mader Subdivision. Another significant project is the construction of a trail along Old Highway Road, which will be funded primarily through grant funds.

  Certain capital projects may result in a temporary negative fund balance during the project period. This is due to the Village's use of reimbursement resolutions, under which the Village initially advances funds for project costs and subsequently reimburses the fund once the project is

complete and final project costs are known. This approach allows the Village to accurat document total project costs and helps avoid potential arbitrage issues associated with borrowing funds before the final project costs are established.

Other significant initiatives include the renovation of Village Hall to provide a more cohesive and efficient layout. The project will be funded through fund balance, with a small portion funded through the Law Enforcement Impact Fee for the buildout of an interview room and evidence room.

The Village will also continue implementation of new Enterprise Resource Planning (ERP) accounting software, which is intended to enhance internal efficiency and potentially provide new features for residents. The 2027 budget includes the second half of the software payment, with an anticipated launch date of June 2027.

Additionally, the Village plans to pre-order a new fire engine in 2027 to remain on schedule with its established replacement plan. Given current lead times of approximately three years for fire apparatus, early action is necessary. Once a formal quote is presented to the Board, staff will also prepare a reimbursement resolution so that the purchase can be included in a future debt issuance.

- **Debt Service:** In 2027, the Village anticipates an increase in principal payments and a decrease in interest payments, resulting in a net increase of approximately $77,000 compared with 2026. The Village's oldest outstanding debt, which was issued at the end of 2020, is currently scheduled to be fully paid off in 2030.

- **Water, Sewer, and Stormwater Utility Districts:** The Water and Sewer Utility Districts will undertake several infrastructure, technology, and system improvement projects in 2027. These include a parking lot resurfacing project at Harrison Utilities and continued partnership with the Village on upgrading the Enterprise Resource Planning (ERP) system.
    - Water Utility: The City of Appleton Water Utility, the Village's wholesale water provider, has notified the Village of its intent to file a Conventional Rate Case with the Public Service Commission (PSC). When Appleton completes its rate case, the Village will need to submit a Purchased Water Adjustment Clause (PWAC) application to the PSC. The PWAC will adjust customer water rates using a predetermined formula. While the timing of the rate implementation remains uncertain, the 2027 budget assumes a fourth-quarter effective date for planning purposes.

      The Village will also begin replacing select utility-owned service lines within the original lakeshore system area, which date back to the mid-1980s. This maintenance activity will provide an opportunity to assess the condition of infrastructure in the oldest portions of the system. In addition, the utility will continue meter deliveries for new construction and its annual meter replacement program, which typically runs from January through April.

    - Sewer Utility: The Village plans to complete the Lift Station 3 force main replacement and SCADA and electrical upgrades at five lift stations. The utility will also continue efforts to implement the Geographic Information System (GIS). The Neenah Menasha Sewerage Commission (NMSC) is expected to finalize its Clean Water Fund Loan in 2027 to begin planned wastewater treatment plant upgrades. Harrison Utilities is paying more now for

the projects that happened over 10 years ago due to the constant recalculation repayments.

- Stormwater Utility: The Stormwater Utility was moved from a Special Revenue Fund to a Utility Fund because its revenues are generated through user fees or charges. Capital costs have been budgeted to address Total Maximum Daily Load (TMDL) requirements. Additionally, the GIS Analyst will help manage stormwater mapping and Department of Natural Resources (DNR) requirements, with a portion of their time allocated to the Stormwater Utility.

- **Tax Increment District (TID) Funds:** The proposed budget continues strategic investment within the Village's Tax Increment Districts to support infrastructure expansion, commercial development, and future tax base growth. In 2027, planned TID-funded roadway improvements include the extension of Unison Way, final roadway improvements in Crossroads Business Park, and resurfacing of Friendship Drive in TID 2; construction of Eisenhower Road and urbanization of portions of Midway and Coop Roads in TID 3; and reconstruction of Mary Drive, Otte Court, and surrounding streets in TID 6. Staff will continue to monitor district performance, project costs, developer obligations, and long-term closure projections in coordination with the Village's financial advisor.

Conclusion

The Fiscal Year 2027 Proposed Budget begins the Board's review of essential operating and capital funding. Despite ongoing economic challenges, it positions the Village for responsible growth. Staff looks forward to the upcoming workshop(s) and continued collaboration with the Board to adopt a balanced budget.

Village of HARRISON







2027

BUDGET

... where opportunity lives





Proposed
9-22-2026

Prepared by: Village Finance Department

www.harrison.wi.gov

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Overview

Village of HARRISON
WHERE OPPORTUNITY LIVES

Dear Village Board and Residents:

On behalf of the Village of Harrison, we are pleased to present the 2027 Annual Budget. The budget represents the Village's financial plan for the coming year and provides the resources necessary to maintain reliable municipal services, invest in infrastructure and community assets, support employees, and manage public resources responsibly.

The 2027 budget was developed with a focus on maintaining current service levels while preparing for emerging operational, infrastructure, and financial needs. Key priorities include maintaining core municipal services, addressing infrastructure needs, planning for future utility costs, investing in the Village's workforce and organizational capacity, and maintaining a sustainable long-term financial position.

A Balanced and Sustainable Financial Plan

The 2027 General Fund budget is balanced, with recurring revenues and other financing sources sufficient to support planned expenditures and other financing uses. The Village emphasizes structural balance by aligning recurring operating revenues with recurring operating expenditures over time, while considering the appropriate use of property taxes, user charges, and other revenues.

The Village also remains committed to the responsible use of one-time resources. Fund balance and other nonrecurring resources are generally reserved for nonrecurring expenditures. Maintaining appropriate reserves provides financial stability, supports cash-flow needs, and provides a safeguard against unforeseen circumstances.

Services, Workforce, and Community

The budget provides resources for the services residents rely on, including general administration, public safety, public works, parks, community services, and utility operations. The Village's fund structure provides accountability for resources and helps communicate the cost of providing services.

The 2027 budget includes two new positions: a Fleet Manager/Mechanic and a GIS Analyst. Both positions will support multiple departments and address growing organizational and operational needs. The Fleet Manager/Mechanic will provide centralized fleet oversight and maintenance support, while the GIS Analyst will support infrastructure management, utilities, public works, planning, and other departmental operations. These positions strengthen the Village's capacity to manage its assets and deliver services effectively.

The Village also continues to expand communication and engagement with residents. Website and social media enhancements, online payment options, and a quarterly newsletter improve access to information and services. The Village partners with the Kiwanis Club for community events at Darboy Park and continues to explore opportunities that encourage residents to connect and participate in the community. In 2026, the Village introduced a Holiday Lights Trolley event and a group bus trip to the Fireside Theatre, with additional opportunities anticipated based on resident interest.

Infrastructure and Capital Investment

Maintaining the Village's infrastructure and capital assets remains an important component of long-term financial sustainability. The Village continues to enhance its five-year Capital Improvement Plan to provide a forward-looking approach to roads, buildings, vehicles, equipment, utilities, and other capital needs.

Projects are prioritized based on factors including asset condition, service needs, public safety, regulatory requirements, operational efficiency, available funding, and the consequences of delaying an investment. For road projects, PASER ratings are one factor used to establish priorities, and the Village seeks opportunities to coordinate projects geographically to improve efficiency and reduce construction costs.

The 2027 budget includes the renovation of Village Hall, which will be funded with accumulated fund balance. Using a nonrecurring resource for this nonrecurring capital investment is consistent with the Village’s financial approach and avoids placing the full cost of the project on recurring operating revenues.

Utility Operations

The Village's Water, Sewer, and Stormwater utilities are managed to support ongoing operating costs, infrastructure maintenance, and capital improvements.

The Village is also monitoring external factors that may affect future utility costs and rates. The Neenah-Menasha Sewerage Commission, with which Harrison Utilities contracts for wastewater treatment, is expected to begin plant upgrades associated with phosphorus requirements and Wisconsin Department of Natural Resources regulatory requirements in 2027. These improvements are expected to affect Harrison Utilities’ wastewater costs in future years.

Harrison Utilities also purchases water from the City of Appleton. The City of Appleton is expected to undertake a water rate case with the Wisconsin Public Service Commission in 2027. Depending on the outcome and timing, Harrison Utilities will evaluate whether adjustments to its water rates are necessary, potentially during the fourth quarter of 2027 or early 2028.

The Village will continue to monitor these developments and incorporate their financial impacts into future budget and rate decisions.

Long-Term Financial Outlook

The Village considers the long-term financial and operational effects of budget decisions. Maintaining appropriate reserves, funding capital needs, managing debt responsibly, supporting sustainable utility operations, and limiting reliance on recurring one-time resources remain important components of the Village's financial strategy.

The 2027 budget includes both recurring and nonrecurring commitments. The addition of two positions increases ongoing personnel costs, while the Village Hall renovation represents a one-time use of fund balance. The Village will continue to monitor infrastructure replacement needs, personnel costs, utility expenses, regulatory requirements, and limitations on certain revenue sources as part of future budget planning.

The five-year Capital Improvement Plan, fund balance policies, utility rate analysis, and annual operating budget provide tools for identifying and addressing these future pressures.

2027 Budget at a Glance and Looking Forward

The 2027 budget maintains the essential services residents rely on while advancing the Village's priorities for public safety, infrastructure, growth, and quality of life. The budget includes two new positions: a Fleet Manager/Mechanic and GIS Analyst. The Village Hall renovation is a one-time capital investment using fund balance.

Looking ahead, the Village's financial planning considers capital needs, reserve levels, debt service, workforce costs, and utility operations over the next five years. The Village will continue to monitor growth-related service demands, construction costs, grant opportunities, and potential water and wastewater cost increases while prioritizing structural balance, responsible debt management, and the use of one-time resources for one-time needs.

The Village remains committed to thoughtful financial planning, open communication, and continued collaboration among the Village Board, staff, and community. We appreciate the efforts of the Village Board, department heads, employees, and residents who contributed to the development and review of this budget. Their participation and oversight are essential to responsible stewardship of the Village's resources.

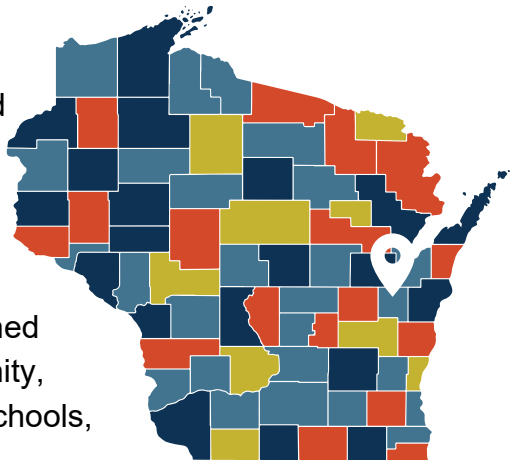
On behalf of the Village of Harrison, we are pleased to present the 2027 Annual Budget and look forward to continuing to serve the community.

Respectfully,

Chad Pelishek (Village Manager) Alissa Van Eperen (Finance Director)

Village Profile

The Village of Harrison is located along the scenic northeastern shore of Lake Winnebago in east-central Wisconsin, immediately east of the City of Appleton and approximately 28 miles southwest of Green Bay. Offering a unique blend of suburban neighborhoods, rural landscapes, and lakefront amenities, Harrison has evolved into a rapidly-growing community in the Fox Cities while continuing to invest in the services, amenities, and infrastructure that support community quality of life.



Originally established as the Town of Lima in 1853 and renamed the Town of Harrison in 1858, the community incorporated as the Village of Harrison in 2013 following approval by residents. A subsequent boundary agreement reunified the former Town and Village into a single municipality known as the Village of Harrison. Over the past several decades, Harrison has transitioned from a primarily rural township into a growing suburban community, driven by its proximity to regional employment centers, quality schools, and desirable residential development.

Today, the Village encompasses approximately 32 square miles and is home to an estimated 2026 population of 15,885, making it the largest municipality in Calumet County. Residents are served by one of five school districts: Appleton, Hilbert, Kaukauna, Kimberly, or Stockbridge, providing diverse educational opportunities throughout the community. The Village also maintains six Tax Increment Districts (TIDs) that support residential, commercial, and infrastructure development, helping facilitate growth while expanding the local tax base.

Lake Winnebago has played a significant role in shaping Harrison's identity and development. With approximately 8.25 miles of shoreline, the lake offers year-round recreational opportunities including boating, fishing, ice fishing, and Wisconsin's renowned sturgeon spearing season each February. During the spearing season, particularly along the Harrison shoreline, visitors and seasonal residents contribute to local tourism and economic activity. Residents also enjoy seven community parks, and the Village partners annually with the Kiwanis Club of Darboy to host the popular Summer Fun in the Park series at Darboy Community Park, featuring family-oriented events such as Touch-A-Truck and Flight Night. In addition, High Cliff State Park is located just minutes from the community, further enhancing recreational opportunities and quality of life.



Providing high-quality municipal services remains a priority as the Village continues to grow. Law enforcement services are provided through a contract with the Calumet County Sheriff's Office, while Harrison Fire-Rescue operates primarily as a paid-on-call department providing fire protection and emergency medical response. The Village also contracts with the Village of Sherwood and the Town of Woodville to provide fire and emergency services, demonstrating a regional approach to delivering efficient and cost-effective public safety services.

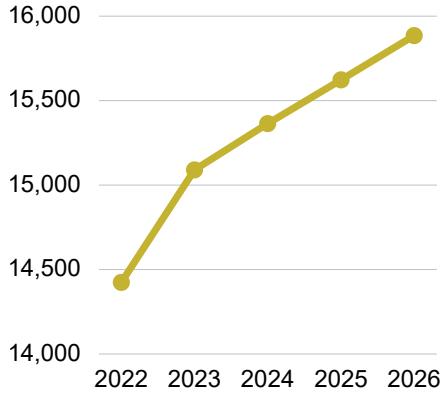
Continued residential and commercial development has increased demand for transportation infrastructure, utilities, public safety, parks, and other municipal services. These growth trends directly influence the Village's annual operating budget, long-range financial planning, and multi-year Capital Improvement Program. The Village maintains a fiscally responsible approach to budgeting by aligning recurring revenues with ongoing operating expenditures while strategically investing in infrastructure and public facilities. Primary governmental revenues include property taxes, state shared revenues, and user fees, which support essential public services and community investments. Consistent financial stewardship has enabled the Village to maintain an Aa1 bond rating from Moody's Investors Service, providing access to favorable borrowing costs for capital improvements.

As Harrison continues to experience sustained growth, the Village remains committed to balancing residential development with expanded commercial investment to diversify the tax base, reduce the tax burden on homeowners, and preserve the high quality of life valued by residents. The demographic, economic, educational, and major taxpayer information presented on the following pages provides additional context for understanding the Village's financial condition, revenue capacity, and long-term budget planning.

The 2027 budget focuses on maintaining core services while responding to continued community growth, investing in infrastructure and public safety, maintaining financial reserves, and advancing the Village's long-term strategic priorities.

Demographics

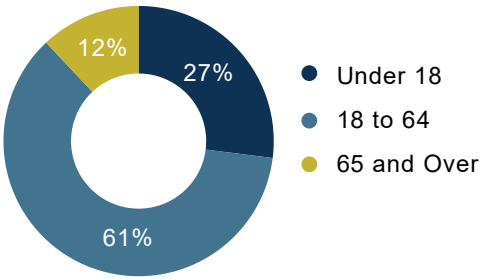
Five-Year Population Trend



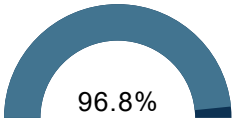
Median Age - 39.6

Sex (Male/Female) - 50/50

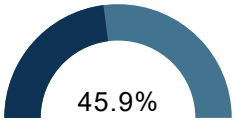
Population by Age Category



Education



High School Grad or Higher



Bachelors Degree or Higher

Economics

Per capita income in Harrison is 10% higher than the County, State, and the US. The median household income is about 1.5 times that of the County, State, and the US. Overall, the poverty rate is below the average of the County, State, and the US.

$49,339
Per Capita Income

$121,504
Median Household Income

2.2%
Below Poverty Line

$348,500
Median Home Value

2025 Top 10 Taxpayers

Taxpayer	2025 Assessed Value
NSAH Inc	$45,000,400
Asterion LLC (Apartments)	$23,296,100
Premier Harrison LLC	$21,866,200
Mirragio LLC (Apartments)	$21,000,000
Asterion Place LLC	$18,378,600
Novella LLC	$18,000,000
Driscoll Properties LLC	$17,154,300
Involta LLC	$11,625,000
VHE II-5 LLC	$11,307,600
Novella II LLC	$11,200,000

*Information from Census Reporter

Village Officials

Elected Officials

Scott Handschke
(Village President)

Julene Baldwin
(Village Trustee)

Mike Brantmeier
(Village Trustee)

Matt Lancaster
(Village Trustee)

James Reinl
(Village Trustee)

Frank Thiel
(Village Trustee)

Mark Van Hefty
(Village Trustee)



(Lancaster, Brantmeier, Handschke, Van Hefty, Thiel, Baldwin, Reinl)

Executive Team

Chad Pelishek
(Village Manager)

Jarred Gerl
(Fire Chief)

Alissa Van Eperen
(Finance Director/Treasurer)

Meghan Winkler
(Village Clerk/Human Resources Manager)

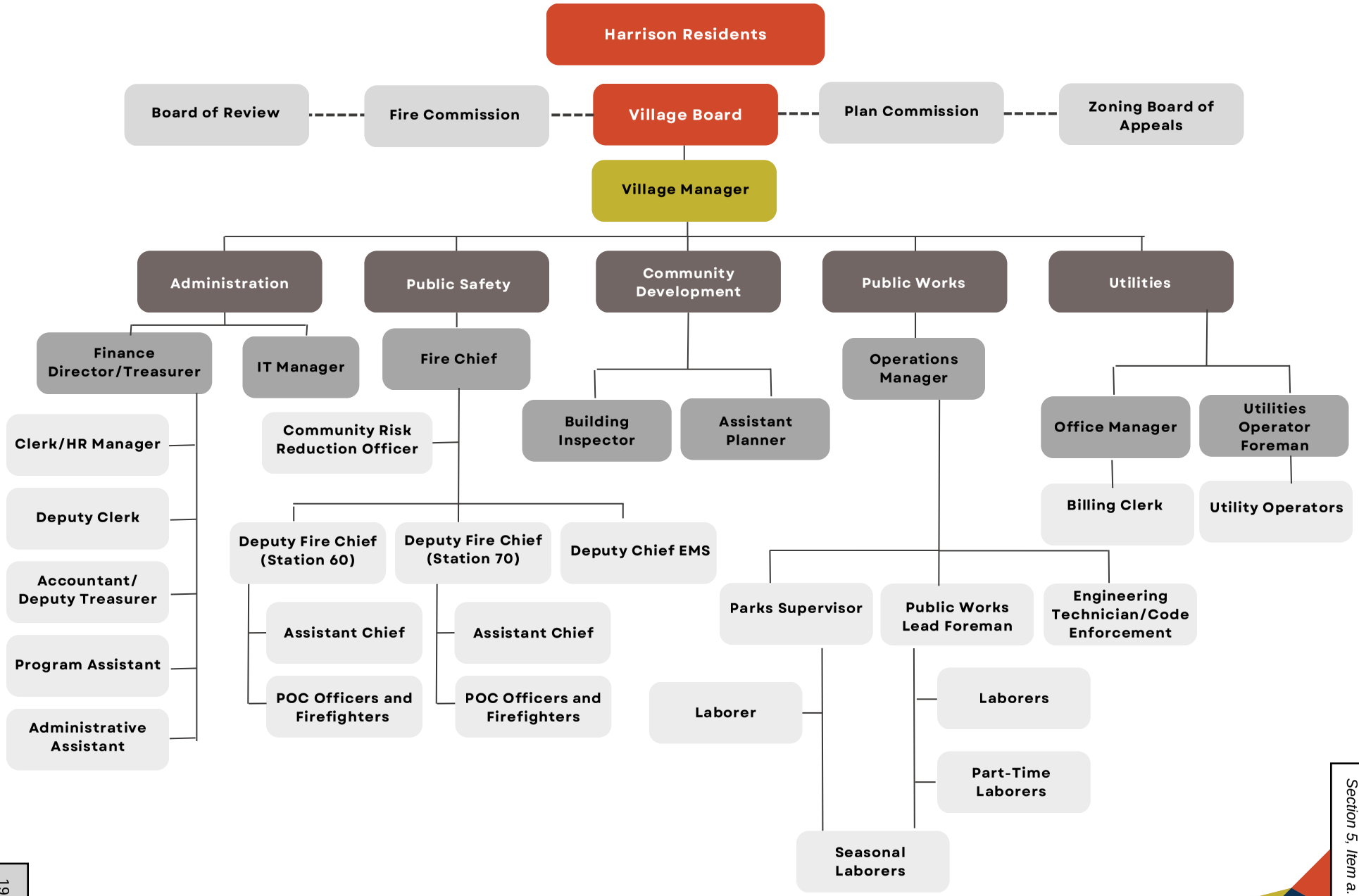
Jeff Funk
(Public Works Operations Manager)

Jon DeMaster
(IT Manager)

Jennifer Pagel
(Utilities Superintendent)

Calumet County Sheriff's Department
(Law Enforcement)

Table of Organization as of January 2026



Village Full-Time Equivalents

Position	Department	2024	2025	2026	Proposed 2027
Village Manager	Administration	1.00	1.00	1.00	1.00
Finance Director/Treasurer	Administration	-	1.00	1.00	1.00
IT Manager	Administration	-	-	1.00	1.00
Clerk/Human Resource Manager	Administration	1.00	1.00	1.00	1.00
Accountant/Deputy Treasurer	Administration	1.00	1.00	1.00	1.00
Deputy Clerk	Administration	1.00	1.00	1.00	1.00
Program Assistant	Administration	1.00	1.00	-	-
Administrative Assistant	Administration	1.00	1.00	1.00	1.00
GIS Analyst	Administration	-	-	-	1.00
Fire Chief	Fire	1.00	1.00	1.00	1.00
Community Risk Reduction Officer	Fire	-	0.78	1.00	1.00
Paid on Call Fire-EMS	Fire	4.33	4.07	5.25	5.25
Building Inspector	Building Inspection	-	0.97	1.00	1.00
Zoning Administrator	Planning	1.00	1.00	1.00	1.00
Operations Manager	Public Works	1.00	1.00	1.00	1.00
Public Works Lead Foreman	Public Works	1.00	1.00	1.00	1.00
Parks Supervisor	Public Works	1.00	1.00	1.00	1.00
Fleet Manager/Mechanic	Public Works	-	-	-	1.00
Engineering Tech/Code Enforcement	Public Works	1.00	1.00	1.00	1.00
Public Works Crew	Public Works	4.00	4.00	4.00	4.00
Public Works Crew (Seasonal)	Public Works	2.04	1.77	1.70	1.68

Position	Department	2024	2025	2026	Proposed 2027
Utility Superintendent	Utilities	-	-	1.00	1.00
Utilities Operator Foreman	Utilities	1.00	1.00	1.00	1.00
Utilities Operators	Utilities	2.00	2.00	2.00	2.00
Utilities Office Manager	Utilities	1.00	1.00	-	-
Utility Billing Clerk	Utilities	1.00	1.00	1.00	1.00
Utility Operator (Seasonal)	Utilities	0.25	0.32	0.25	0.25
Utility GIS (Seasonal)	Utilities	-	-	0.23	-

Budget Process

Basis of Budgeting

The Village's budget is prepared in accordance with Village policies and applicable Wisconsin statutes. Governmental funds are generally budgeted on a modified accrual basis, with revenues recognized when measurable and available and expenditures when the related liability is incurred. Enterprise funds, including the Water and Sewer Utilities, are budgeted on an accrual basis, with revenues recognized when earned and expenses when incurred. Any differences between the budgetary basis and the basis used for external financial reporting are disclosed in the Village's annual financial statements.

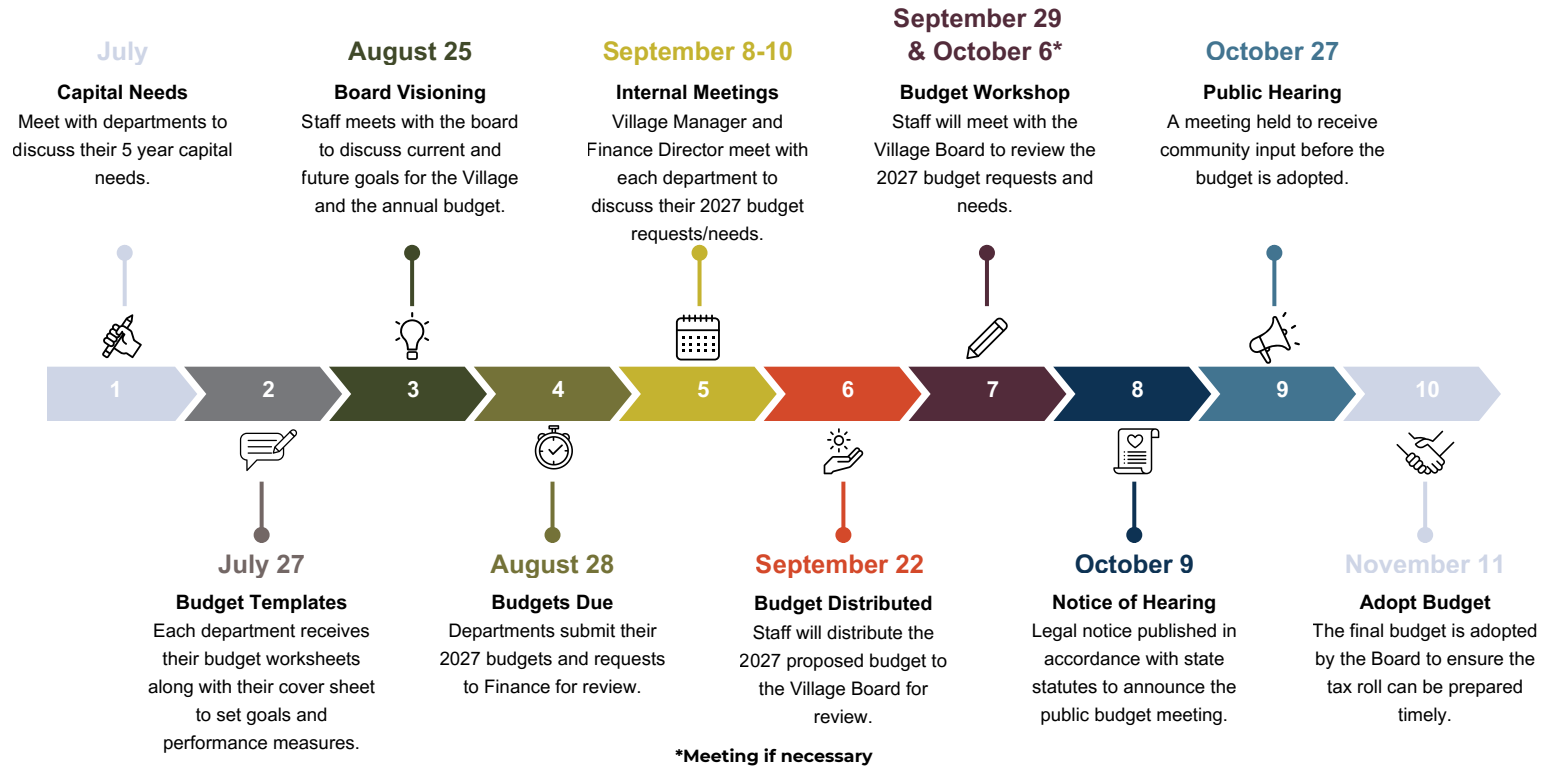
Budget Adoption and Calendar

The Village follows a structured budget process designed to promote fiscal responsibility, governing oversight, and public participation. The Village Manager and Finance Director coordinate the process with department heads, who develop budget requests based on service needs, operating requirements, strategic priorities, and established financial targets. The Finance Director, with assistance from the Village Manager, reviews departmental requests, evaluates available resources, and develops the recommended budget for presentation to the Village Board.

The Village Board reviews the proposed budget through a public budget workshop, providing an opportunity to discuss financial priorities, service needs, and proposed expenditures. An additional work session may be scheduled in October, if necessary, to further review and refine the proposed budget. The Board works collaboratively with Village staff to consider financial analysis, policy direction, and public input before finalizing the proposed budget.

A Public Hearing is held in October to provide an additional opportunity for public comment. Following the Public Hearing, final adjustments may be made based on direction from the Village Board. The Village Board adopts the annual budget in November, allowing sufficient time to coordinate with the Calumet County Treasurer for the calculation, preparation, and mailing of property tax bills by the third Monday in December, in accordance with statutory requirements.

The budget calendar below outlines key milestones, responsibilities, and deadlines throughout the annual budget process.



Balanced Budget

The Village presents a balanced General Fund budget in which total revenues and other financing sources equal total expenditures and other financing uses. The Village's approach to structural balance is intended to ensure that recurring operating revenues support recurring operating expenditures over time. One-time resources, including accumulated fund balance, are generally reserved for nonrecurring expenditures, capital investments, or other purposes consistent with Village financial policies.

Budget Amendments

Budget amendments are formal changes to revenue or expenditure appropriations made after adoption of the annual budget. Amendments may be necessary to address unanticipated circumstances, changes in operational needs, or revised revenue estimates.

Budgetary control is maintained at the fund level, and the Village Board is responsible for approving amendments to the legally adopted budget through formal board action. The Finance Director maintains a record of approved amendments and updates the financial system, so budget-to-actual reporting reflects the legally authorized budget.

Strategic Framework and Budget Alignment

In 2026, the Village undertook a strategic planning process to establish its vision, mission, core values, and strategic goals. This effort provides a clear foundation for guiding the community's future, ensuring that residents, businesses, and developers understand the Village's priorities and long-term direction.

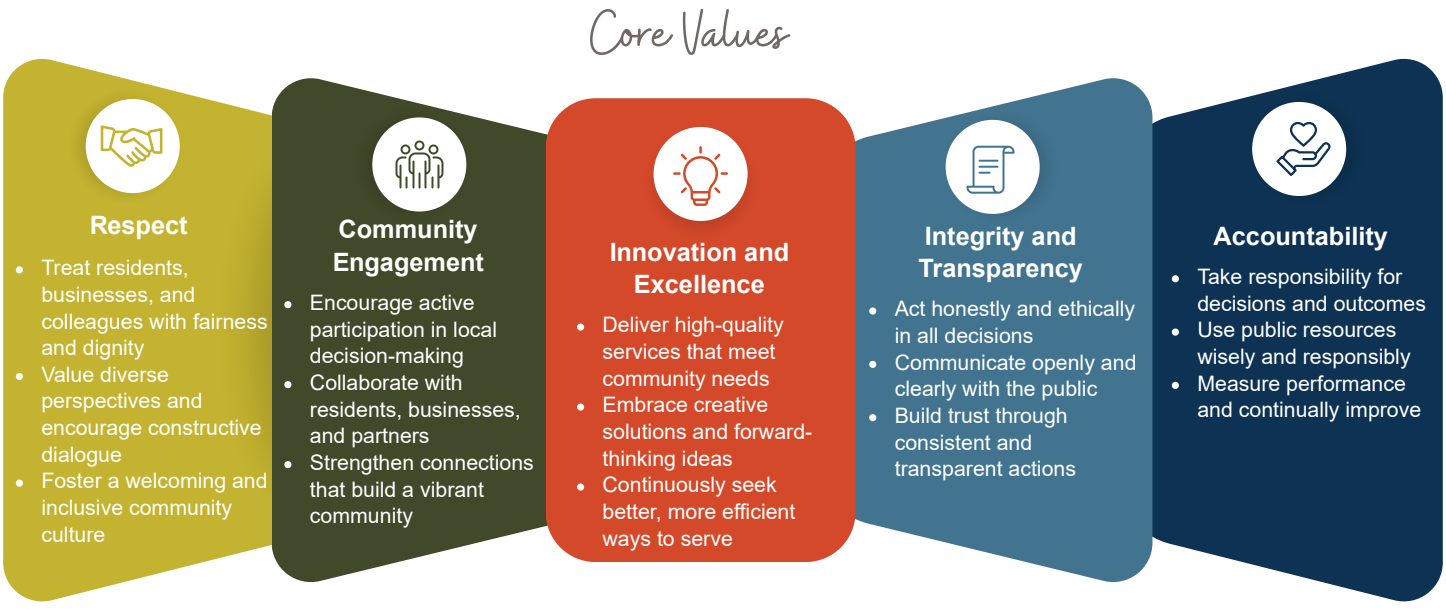
This strategic framework serves as a critical tool for elected officials and staff, supporting consistent, informed decision-making and aligning daily operations with long-term objectives. As a growing community, this approach helps balance development, service delivery, and preservation of community character.

Core values and strategic goals directly inform resource allocation, operational priorities, and capital investments.

The annual budget document further strengthens this connection by clearly linking:

- Strategic goals to departmental initiatives and services
- Performance measures are presented within each departmental section of the budget document and are used to evaluate service effectiveness and operational efficiency
- Financial decisions to community priorities and long-term sustainability

Through this integrated approach, the Village ensures that its budget is not only a financial plan but also a strategic tool that advances community goals, enhances transparency, and promotes accountability.



Strategic Goals

Enhance Public Safety

Maintain safe neighborhoods and emergency readiness to ensure residents feel secure.

Foster Community Engagement

Increase resident participation, input, and communication to strengthen connections.

Sustain Quality of Life

Invest in parks, infrastructure, amenities, and services that enhance the well-being of residents.

Promote Economic Prosperity

Support local businesses, innovation, and sustainable development to create opportunities for all.

Balance Growth and Preservation

Promote responsible urban development while preserving rural character and natural resources.

Strengthen Governance and Transparency

Ensure honest, accountable, fiscal responsibility, and professional leadership with open communication.

Budget and Operational Strategies

Enhance Public Safety

- Maintain law enforcement and fire/EMS staffing levels aligned with population growth and service demand
- Monitor response times, call volumes, and service outcomes to guide resource allocation and operational improvements
- Sustain reliable emergency response through lifecycle replacement of apparatus, vehicles, and critical equipment
- Expand community-focused safety initiatives, including community policing, fire prevention, public education, and interagency coordination

Foster Community Engagement

- Enhance the quarterly Village newsletter with expanded content and digital access
- Continue Board listening sessions and incorporate resident feedback into policy and budget decisions
- Increase utilization of SeeClickFix and other service request tools, including tracking response and resolution times
- Expand digital communication and monitor engagement to improve the reach and timeliness of Village information

Sustain Quality of Life

- Maintain and invest in parks, recreation, and public spaces based on community usage and condition
- Deliver high-quality public services that directly impact resident satisfaction and daily life
- Incorporate sustainability and environmental stewardship practices into operations

Promote Economic Prosperity

- Support business retention and attraction through coordinated planning, infrastructure investment, and partnerships
- Align capital improvement planning with economic development priorities
- Monitor development activity, assessed value growth, commercial investment, and other economic indicators to inform annual budget and long-range financial decisions
- Collaborate with regional partners to leverage resources and expand economic opportunities

Balance Growth and Preservation

- Guide development through long-range planning that balances growth with preservation of community character
- Align infrastructure investments with planned development to ensure efficient and cost-effective service delivery
- Protect natural resources and open spaces through strategic land use and capital planning

Strengthen Governance and Transparency

- Publish performance metrics with the annual budget
- Maintain financial policies, including reserves, debt management, and long-term forecasting
- Utilize multi-year planning to support sustainability and informed decision-making
- Ensure transparent access to financial information through the Village website and public meetings

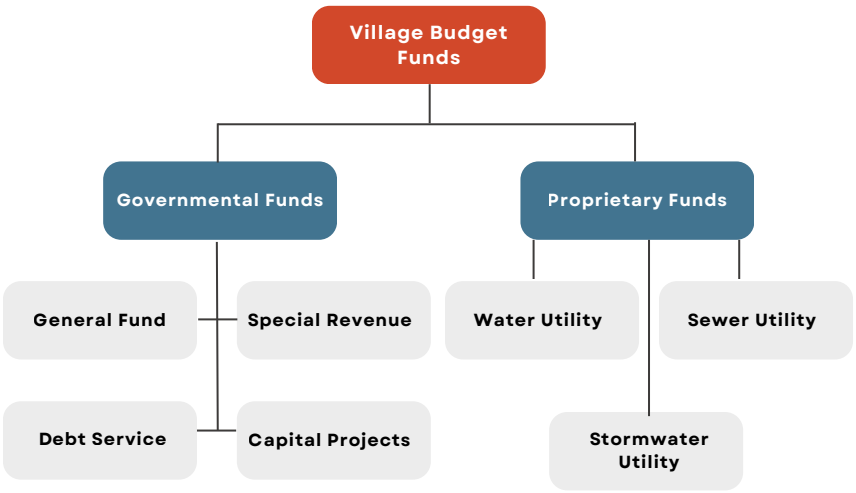
Fund Structure

Fund Structure

The Village uses fund accounting to organize financial resources according to their intended purposes and to provide accountability for public resources. Each fund is a separate fiscal and accounting entity with a self-balancing set of accounts. This structure helps ensure that revenues are used for their intended purposes and that financial reporting clearly demonstrates how resources support Village services.

The Village's budget is organized into governmental funds and proprietary funds based on the nature of the activities and their primary funding sources. Governmental funds primarily support traditional municipal services and are funded through property taxes, intergovernmental revenues, grants, fees, and other governmental resources. Proprietary funds account for utility operations that are primarily supported by user charges.

The Village Board adopts the annual budget and appropriates expenditures at the fund level. Appropriated funds include the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Funds, and Enterprise Funds. These appropriations provide legal authority to implement the service levels, programs, and capital improvements authorized through the budget.



Governmental Fund: Governmental funds account for activities primarily supported by taxes, intergovernmental revenues, grants, and other governmental resources. These funds support the Village's core governmental functions, including administration, public safety, public works, parks, and community services.

- **General Fund**: The Village's primary operating fund, supporting most general governmental services. Major revenues include property taxes, state shared revenues, licenses and permits, intergovernmental revenues, and charges for services.

- **Debt Service**: Accounts for resources dedicated to the payment of principal and interest on the Village's general obligation debt, with property taxes serving as a primary revenue source.

- **Capital Projects**: Accounts for resources used to acquire, construct, or make major improvements to capital assets and infrastructure. Funding sources may include property taxes, debt proceeds, grants, and transfers.

- **Special Revenue Funds**: Account for revenues restricted or designated for specific purposes, including grants, impact fees, and other dedicated revenues. Examples include park impact fees, fire impact fees, and 2% fire dues.

Proprietary Fund (Enterprise Fund): Enterprise funds account for utility operations that are financed and operated similarly to private business enterprises. These funds are primarily supported by user charges rather than property taxes and are intended to recover the costs of providing services. Enterprise funds use the accrual basis of accounting, with revenues recognized when earned and expenses when incurred.

- **Water Utility**: Provides water service to Village customers and is funded primarily through user charges. The utility purchases water from the City of Appleton and maintains rates to support operating costs, capital improvements, and debt service.

- **Sewer Utility**: Provides wastewater collection services and transports wastewater to the Neenah-Menasha Sewerage Commission for treatment. User charges support operating expenses, treatment costs, infrastructure maintenance, and debt service.

- **Stormwater**: Manages the Village's stormwater collection and conveyance system. User charges support operations, infrastructure maintenance, regulatory requirements, capital improvements, and related debt service.

Fund	Purpose	Major Revenue Source
General Fund	General Operations	Property Taxes, Shared Revenue
Debt Service	Debt Payments	Debt Levy
Capital Projects	Capital Improvements	Debt, Grants, and Transfers
Water Utility	Water Services	User Fees
Sewer Utility	Sewer Services	User Fees
Stormwater Utility	Stormwater Management	User Fees

General Fund Summary

General Fund Overview

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Revenue						
Taxes	3,276,733	1,908,810	1,799,118	1,189,024	1,824,967	2,147,430
Special Assessments	377,626	477,637	147,325	12,376	152,000	125,000
Intergovernmental	1,219,241	1,641,339	1,133,577	402,811	1,199,661	1,218,710
License and Permits	485,297	539,189	456,500	243,457	465,175	452,900
Fines and Forfeitures	6,076	4,269	1,500	5,302	7,000	5,250
Charges for Services	1,612,486	2,143,694	2,299,665	2,255,313	2,308,315	2,306,780
Miscellaneous	3,465,440	831,933	765,315	440,499	802,836	616,015
Total Revenue	**$ 10,442,899**	**$ 7,546,871**	**$ 6,603,000**	**$ 4,548,782**	**$ 6,759,954**	**$ 6,872,085**
Expenditures						
General Government	1,314,713	1,331,478	1,717,530	749,686	1,556,416	1,554,775
Public Safety	1,384,463	2,233,925	2,200,810	974,133	2,250,487	2,430,690
Public Works	2,337,137	2,456,040	2,531,910	1,200,526	2,548,875	2,717,470
Parks and Trails	47,841	91,317	82,075	39,208	66,150	74,150
Other Financing Uses	80,000	142,250	70,675	37,400	37,400	95,000
Capital Projects	3,179,013	252,909	-	-	-	-
Total Expenditures	**$ 8,343,167**	**$ 6,507,919**	**$ 6,603,000**	**$ 3,000,953**	**$ 6,459,328**	**$ 6,872,085**

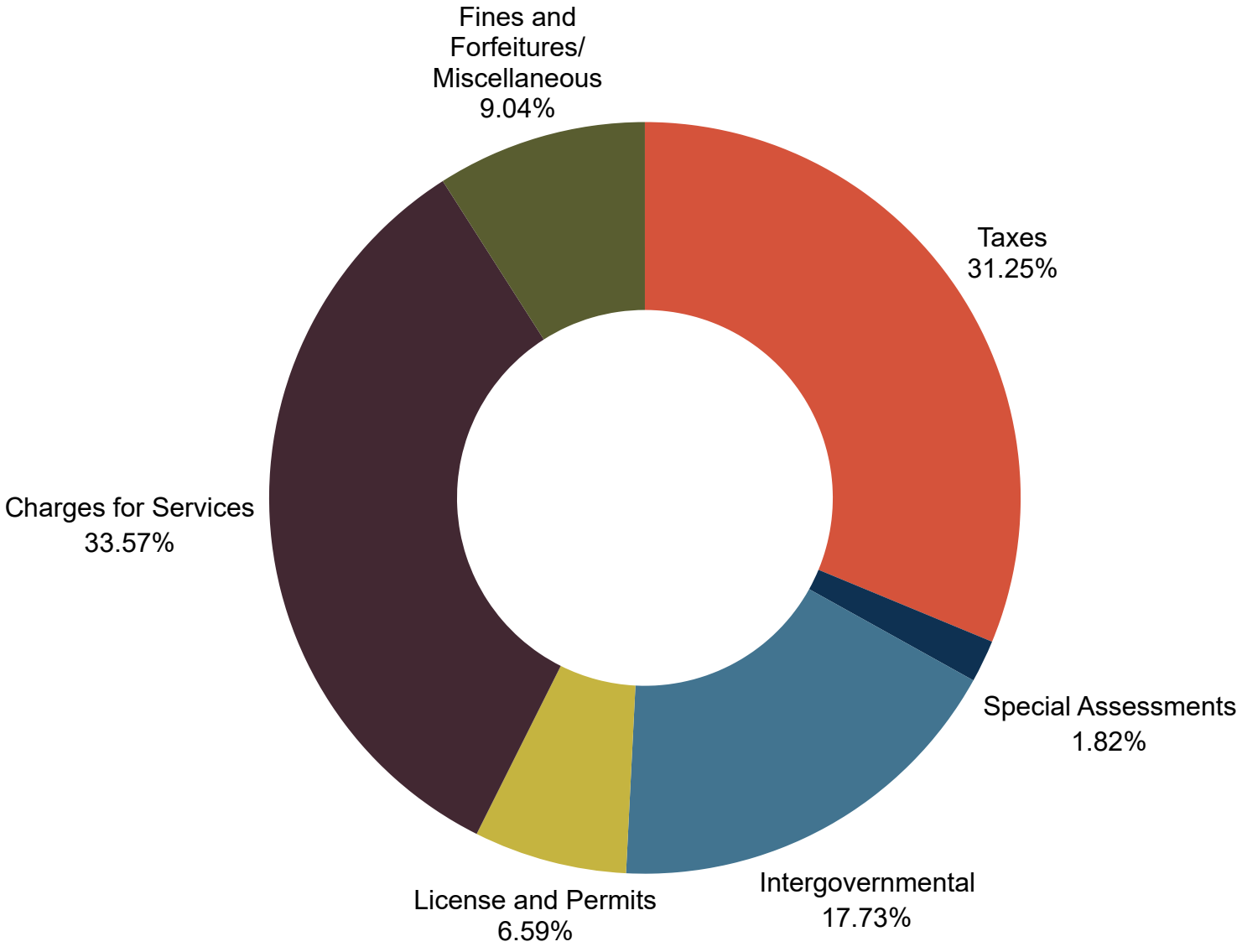
General Fund Revenues

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Taxes						
General Property Taxes	3,207,500	1,800,000	1,730,000	1,179,945	1,730,000	2,053,900
Forest Cropland/MFL Taxes	819	859	18	-	850	850
Room Tax	-	(677)	100	962	1,000	100
Payments In Lieu of Taxes	69,435	80,618	69,000	-	85,000	85,000
Interest - Personal Property Tax	(1,848)	28,010	-	7,580	7,580	7,580
Other Taxes	827	-	-	537	537	-
Total Taxes	**3,276,733**	**1,908,810**	**1,799,118**	**1,189,024**	**1,824,967**	**2,147,430**
Special Assessments						
Special Assessments	263,527	363,538	147,325	12,376	152,000	125,000
S/W Agreement - Lexington Home	114,099	114,099	-	-	-	-
Total Special Assessments	**377,626**	**477,637**	**147,325**	**12,376**	**152,000**	**125,000**
Intergovernmental						
State Shared Revenues	435,703	444,876	458,812	-	458,812	467,649
Personal Property Aid	5,897	13,266	13,265	13,266	13,266	13,266
State Fire Dues - Harrison	78,973	87,348	-	-	-	-
State Fire Dues - Sherwood/Woodville	71,512	25,079	-	-	-	-
Exempt Computer Aid	42,434	42,043	42,000	-	42,043	42,041
Public Safety Grant	834	3,122	-	-	-	-
State EMS Funding	-	66,741	-	65,953	65,953	-
State Transportation Aids	499,950	514,775	592,000	295,996	591,991	668,055
Local Road Improvement Aid	56,623	364,205	-	-	-	-
Recycling Grant	21,858	21,880	22,000	21,919	21,919	22,000
State Grant - Friendship Trail	-	52,401	-	-	-	-
In Lieu of Taxes - Conservation Land	3,081	3,081	3,000	3,081	3,081	3,081
PILOT on Conservation Land	2,376	2,504	2,500	2,578	2,578	2,600
Forest Cropland State Aids	-	18	-	18	18	18
Total Intergovernmental	**1,219,241**	**1,641,339**	**1,133,577**	**402,811**	**1,199,661**	**1,218,710**
Licenses and Permits						
Liquor and Beverage Licenses	5,893	5,654	6,000	5,275	5,275	5,500
Operators Licenses	4,385	4,648	4,000	2,815	4,000	4,150
Cigarette Licenses	300	300	300	400	400	400
Cable Television Franchise Fee	121,988	88,878	100,000	20,942	90,000	92,500
Dog Licenses Fees	6,436	11,741	10,000	3,328	11,000	11,000
Building Permit Fee	66,308	78,893	68,000	43,914	75,000	75,000
HVAC Permit	19,232	28,311	18,000	15,279	20,000	23,500
Plumbing Permit	20,750	29,008	20,000	12,715	20,000	20,000
Electrical Permit	30,988	42,516	32,000	20,379	30,000	30,000
Siding/Windows/Roof Permit	2,920	3,640	4,000	2,950	4,000	4,000
Pool Permit	1,920	1,320	1,000	900	1,200	1,050
Lot Grade Fee	92,020	108,360	86,000	44,720	86,000	75,000
Driveway Grade Fee	19,795	23,310	19,000	9,620	19,000	18,500
Culvert Permit	150	-	150	-	-	-
Utility Permit Fee	23,642	29,844	25,000	17,570	27,500	25,000
Zoning Permit Fee	39,175	54,275	40,000	26,325	45,000	42,500
Erosion Permit	23,410	20,936	17,500	11,605	19,000	18,500

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Plat and CSM Review Fee	3,340	1,870	1,750	1,445	2,750	2,000
Site Plan Review Fee	1,475	1,950	2,500	1,400	2,750	2,500
Other License/Permit Fee	1,070	3,685	1,250	1,800	2,225	1,750
Fireworks Permit	100	50	50	50	50	50
Total License and Permits	**485,297**	**539,189**	**456,500**	**243,457**	**465,175**	**452,900**
Fines and Forfeitures						
Ordinance Violations	5,146	3,144	750	972	1,500	1,500
Parking Violations	930	1,125	750	4,330	5,500	3,750
Total Fines and Forfeitures	**6,076**	**4,269**	**1,500**	**5,302**	**7,000**	**5,250**
Charges for Services						
Administrative Fee	34,898	47,849	33,000	9,375	25,000	27,500
Publication Fee - Liquor	-	273	275	251	230	250
Real Estate Inquiry Fee	12,780	14,460	11,500	7,350	13,500	13,000
Credit Card Surcharge	1,428	1,635	-	-	-	-
Law Enforcement Charges	640,069	1,076,520	1,270,640	1,270,640	1,270,640	1,306,430
Road Department Revenue	6,194	30,561	15,000	5,994	12,000	12,500
Street Lights Fee	3,414	1,315	-	-	-	-
Stormwater Drainage Fee	-	2,027	-	-	-	-
Refuse Collection Fee	464,440	478,339	440,000	483,372	490,000	505,000
Recycling Collection Fee	229,392	235,826	280,000	238,693	242,000	250,000
Weed and Nuisance Control Fee	1,251	3,145	1,000	895	2,000	2,000
Compost Site Sticker Fee	38,720	41,120	45,000	37,970	50,000	40,000
Park Shelter Rental Fee	3,412	3,626	3,000	5,777	6,750	10,000
Municipal Hall Rental Fee	2,749	3,886	2,250	1,801	3,000	-
Fire Contracts - Sherwood/Woodville	173,739	203,112	198,000	193,195	193,195	140,100
Total Charges for Services	**1,612,486**	**2,143,694**	**2,299,665**	**2,255,313**	**2,308,315**	**2,306,780**
Miscellaneous						
Interest Income	942,451	765,412	755,065	316,298	675,019	600,015
Special Assessment - Interest	1,881	874	1,250	138	1,000	1,000
Sale of Equipment - Fire	-	-	-	8,951	8,951	2,500
Sale of Equipment - Public Works	-	8,426	-	-	-	-
Sale of Land	-	-	-	104,866	104,866	-
Insurance Recoveries	2,438	8,721	-	-	-	-
Donations	4,746	8,090	-	1,721	3,000	2,500
Miscellaneous Revenues	6,200	40,410	9,000	8,525	10,000	10,000
Transfer from Debt Srvce Fund	2,507,724	-	-	-	-	-
Total Miscellaneous	**3,465,440**	**831,933**	**765,315**	**440,499**	**802,836**	**616,015**
Total Revenue	**$ 10,442,899**	**$ 7,546,871**	**$ 6,603,000**	**$ 4,548,782**	**$ 6,759,954**	**$ 6,872,085**

General Fund Revenues

2027 Proposed Revenues
$6,872,085

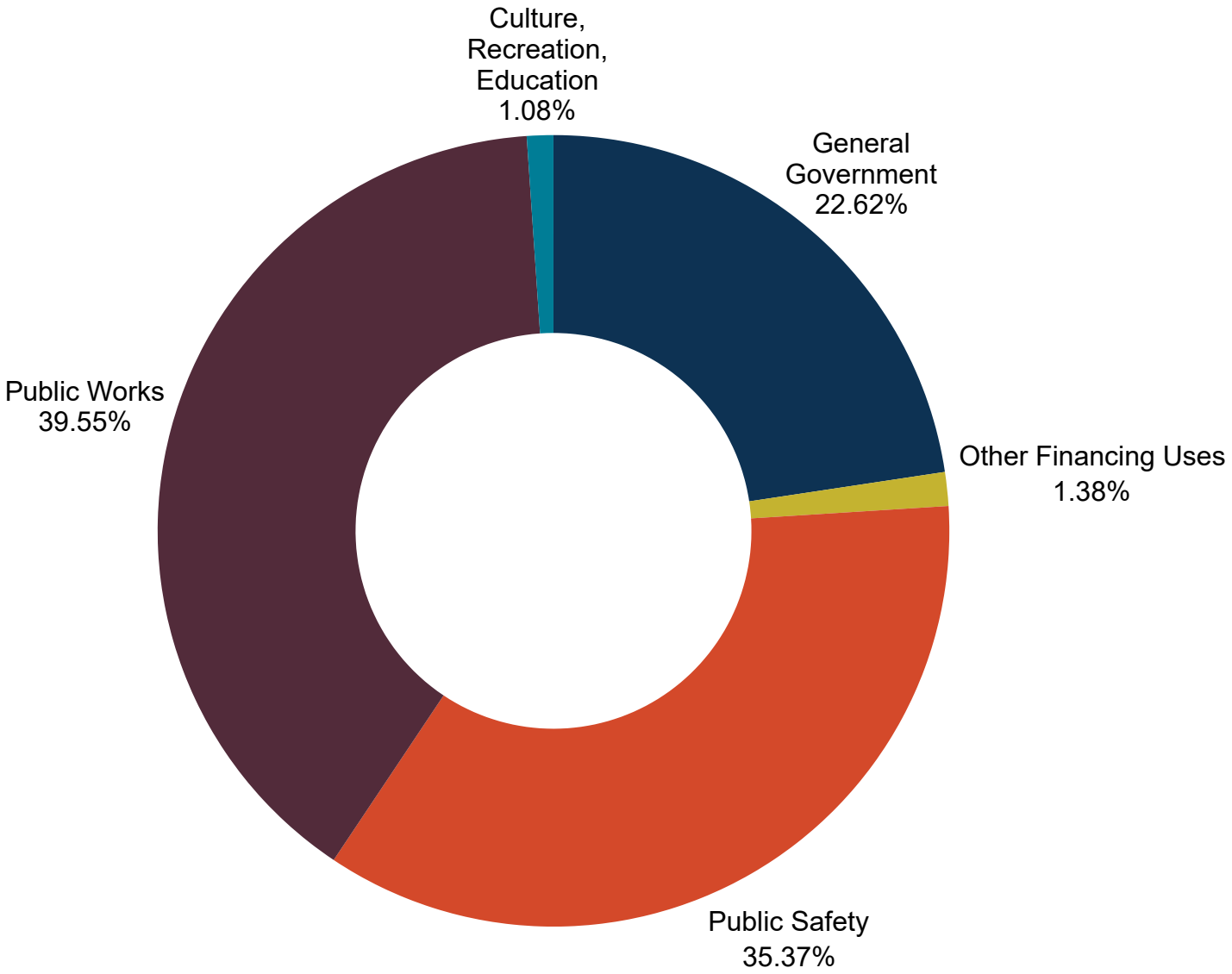


General Fund
Expenditures by Department

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
General Government						
Village Board	55,980	61,768	68,030	32,382	66,858	68,180
General Administration	851,475	824,511	1,182,500	454,281	1,068,320	1,078,080
Election	42,612	35,802	52,450	21,434	51,765	28,895
Legal	110,438	69,563	115,000	14,664	75,585	75,000
Insurance	78,579	114,304	102,800	130,628	112,995	117,500
Assessor	40,900	40,900	50,000	21,497	43,000	43,000
Planning	122,023	166,524	127,550	60,059	116,893	123,120
Village Hall Complex	12,706	18,106	19,200	14,741	21,000	21,000
Total General Government	**1,314,713**	**1,331,478**	**1,717,530**	**749,686**	**1,556,416**	**1,554,775**
Public Safety						
Law Enforcement	748,001	1,167,074	1,272,640	514,702	1,272,460	1,308,430
Fire and Rescue	433,079	690,384	715,230	363,825	772,846	895,060
Building Inspection	203,383	376,467	212,940	95,606	205,181	227,200
Total Public Safety	**1,384,463**	**2,233,925**	**2,200,810**	**974,133**	**2,250,487**	**2,430,690**
Public Works						
Public Works	**2,337,137**	**2,456,040**	**2,531,910**	**1,200,526**	**2,548,875**	**2,717,470**
Culture, Recreation, and Education						
Parks and Trails	**47,841**	**91,317**	**82,075**	**39,208**	**66,150**	**74,150**
Other Financing Uses						
Contingency	-	-	**70,675**	-	-	**95,000**
Transfer to Other Funds	**80,000**	**142,250**	-	**37,400**	**37,400**	-
Capital Projects						
Capital Outlay	**3,179,013**	**252,909**	-	-	-	-
Total General Fund Expenditures	**$ 8,343,167**	**$ 6,507,919**	**$ 6,603,000**	**$ 3,000,953**	**$ 6,459,328**	**$ 6,872,085**

General Fund
Expenditures by Department

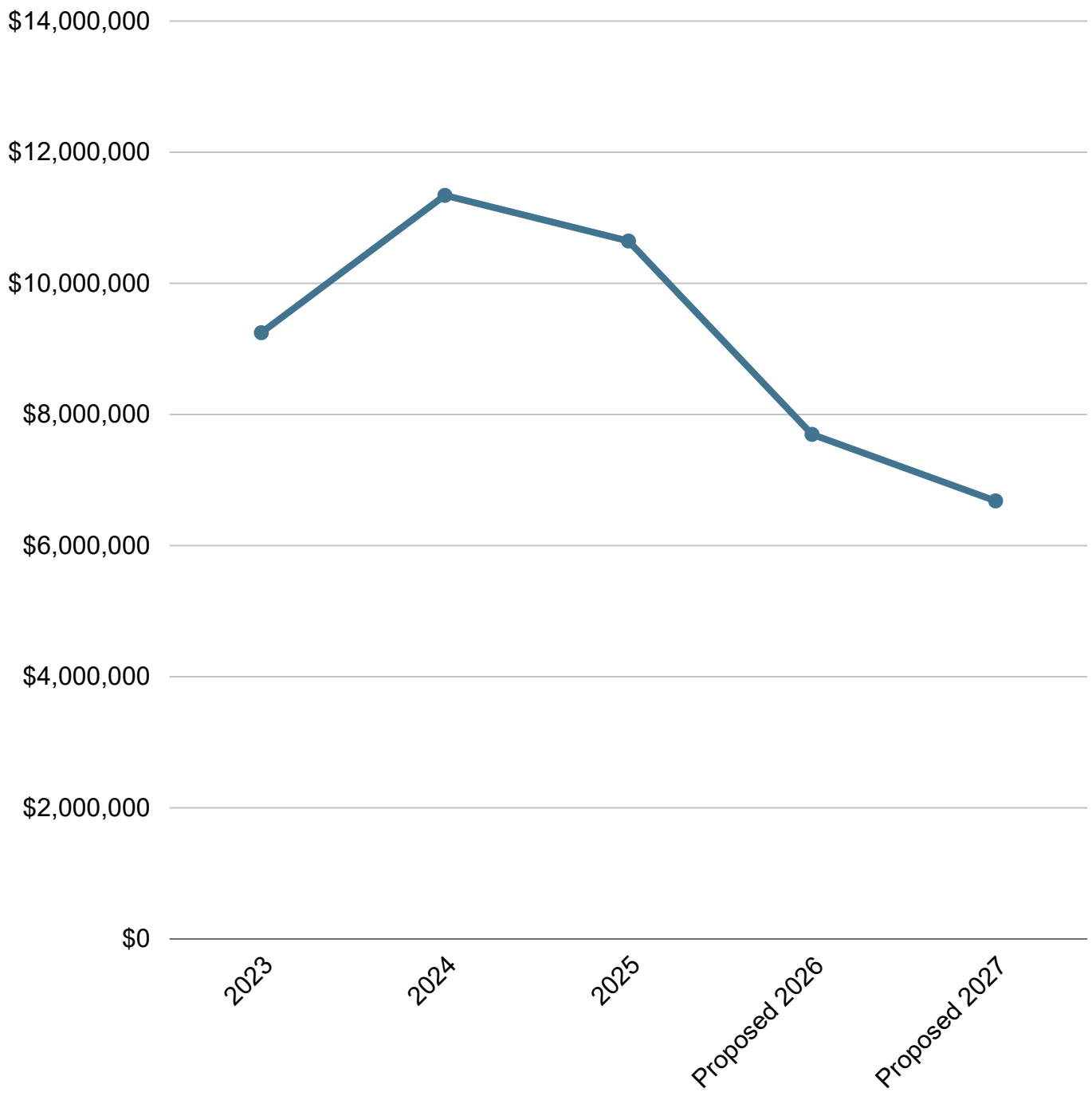
2027 Proposed Expenditures
$6,872,085



General Fund
Fund Balance Projection

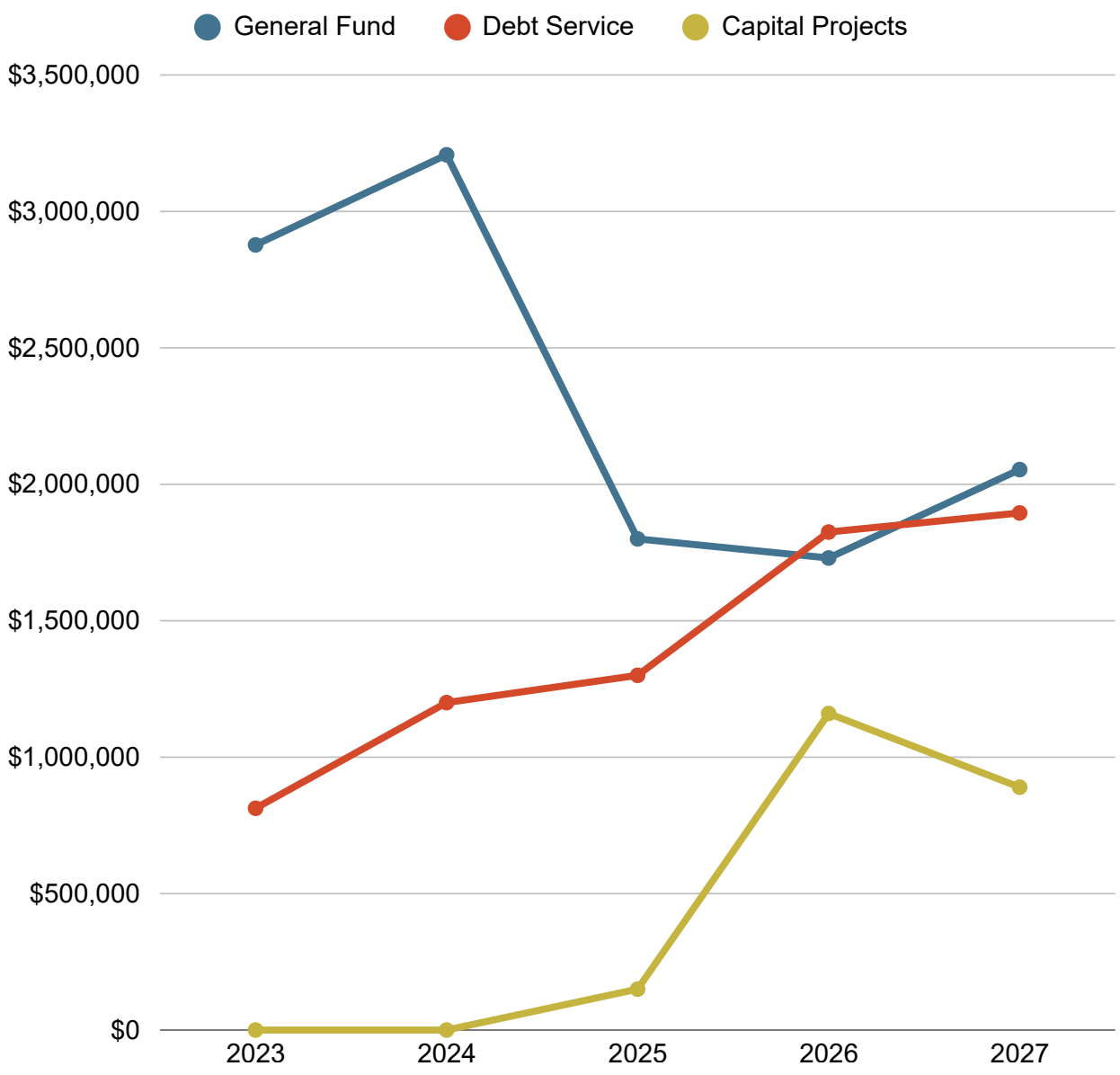
Beginning Fund Balance Per Audit - January 1, 2026		**$ 10,645,825**
Plus:	Estimated Revenues - FY 2026	4,706,054
	Estimated Tax Levy - FY 2026	2,053,900
	Total Revenues - FY 2026	6,759,954
Less:	Estimated Expenditures - FY 2026	6,459,328
Operating Surplus (Deficit) - 2026		300,626
Less:	Budgeted Fund Balance Drawdown (Capital)	3,250,000
Estimated Beginning Fund Balance - January 1, 2027		**$ 7,696,451**
Plus:	Estimated Revenues - FY 2027	4,818,185
	Estimated Tax Levy - FY 2027	2,053,900
	Total Revenues - FY 2027	6,872,085
Less:	Estimated Expenditures - FY 2027	6,872,085
Operating Surplus (Deficit) - 2027		-
Less:	Budgeted Fund Balance Drawdown (Capital)	1,015,000
Estimated Beginning Fund Balance - January 1, 2028		**$ 6,681,451**

General Fund
Fund Balance 2023-2027

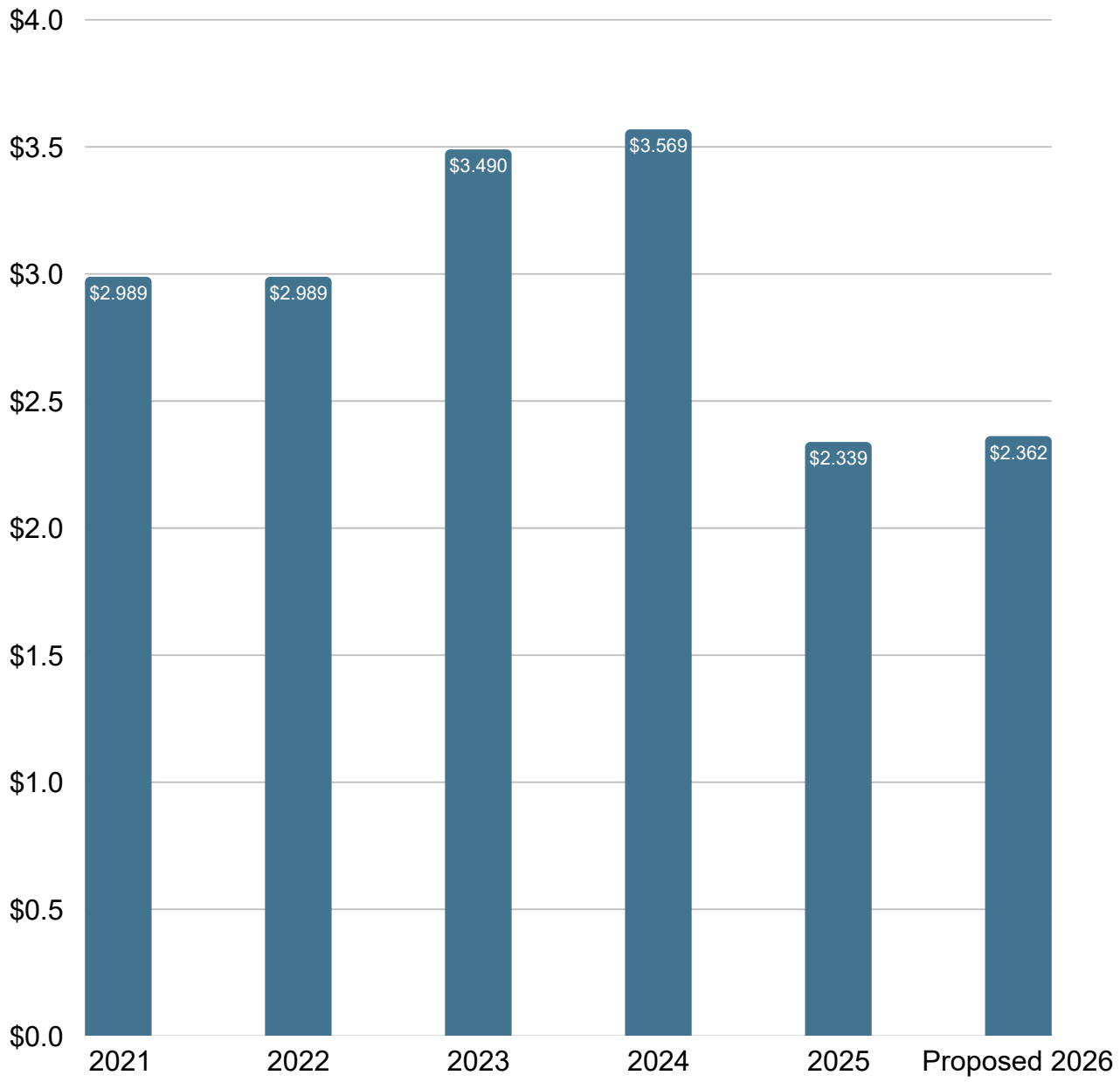


Tax Levy
2023-2027

Tax Levy Fund Allocation



Tax Rate (per $1,000)
2021-2026



General Fund

Village Board

Mission

The Village Board creates and enacts policies for the benefit of the community. The board strives to create a thriving and sustainable community offering abundant opportunities for work and life while providing goods and services in pursuit of a safe and vibrant community.

Operational Overview

The Village Board serves as the governing body responsible for overseeing the administration, finances, and strategic direction of the Village. The Board's primary duties include:

- Enacting local ordinances and policies
- Approving budgets and expenditures
- Managing public services and infrastructure
- Representing the interests of residents

2026 Accomplishments

- Approved and established the Village's vision, mission, core values, and long-term strategic goals
- Worked through and approved the full rewrite of the municipal code to modernize and improve local regulations
- Negotiated a new contract with the Town of Woodville and the Village of Sherwood for fire-rescue services
- Completed the new construction of Fire Station 70 and held an open house

2027 Goals

- Continue to maintain a balanced budget
- Continue to foster an open community with residents and conduct semi-annual listening sessions
- Successful completion of the Village Hall remodel
- Continue investing in the road maintenance projects per the 5-year capital improvement plan
- Guide residential and commercial development in a way that supports the Village's long-term comprehensive plan

2027 Budget Highlights

- No significant budget changes from 2026

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Number of Meetings Held	19	17	20	20
Number of Public Listening Sessions	-	1	2	2
Ordinances Adopted	16	18	15	15

Village Board

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Village Board - Wages	41,355	44,450	52,000	21,328	52,000	52,000
Village Board - FICA	3,163	3,400	3,980	1,631	3,470	3,980
Total Personnel	44,518	47,850	55,980	22,959	55,470	55,980
Operations and Maintenance						
Village Board - Training	3,906	285	800	-	100	400
Village Board - Dues	5,981	6,924	7,500	7,387	7,388	7,700
Village Board - Telephone	1,496	3,273	3,500	1,594	3,400	3,500
Village Board - Supplies	79	3,436	250	442	500	600
Total Operations and Maintenance	11,462	13,918	12,050	9,423	11,388	12,200
Total Village Board	**$ 55,980**	**$ 61,768**	**$ 68,030**	**$ 32,382**	**$ 66,858**	**$ 68,180**

General Administration

Mission

To make Harrison operate efficiently and effectively while overseeing the day-to-day operations of the Village.

Operational Overview

General Administration serves as the primary liaison between the Village Board, residents, and staff. The Manager assists the Village Board by facilitating the establishment of policies and goals, along with proposing strategies to accomplish them. The Village Manager directs the use of human and fiscal resources toward the accomplishment of goals. Also included in this department is the cost of any economic development activities.

- **Village Manager**: is the chief administrative officer of the Village, responsible for implementing the policies set by the Village Board and overseeing the day-to-day operations of the municipal government. This position ensures efficient service delivery, fiscal responsibility, and strategic alignment with community goals.

- **Finance/Treasurer**: is responsible for managing the financial operations of the Village, ensuring fiscal integrity, regulatory compliance, and strategic financial planning. This role supports the Village Manager and Board by providing accurate financial data and guidance for decision-making.

- **Clerk/Election**: is a vital administrative officer responsible for maintaining official records, supporting the Village Board, and ensuring compliance with legal and procedural requirements. This role serves as the custodian of Village documents and a key liaison between the public and local government. The position also manages all elections for state, federal, and local offices.

- **Information Technology**: is responsible for managing and supporting the Village's technology infrastructure, systems, and cybersecurity needs. This function ensures the reliable operation of hardware, software, networks, communication systems, and data management resources that support municipal services and daily operations. Information Technology works closely with all departments to improve efficiency, maintain data security, support technology initiatives, and provide technical assistance to staff while ensuring compliance with applicable standards and best practices.

2026 Accomplishments

- Completed a comprehensive rewrite of the Village's municipal code to modernize and improve local regulations
- Hired the Village's first Information Technology (IT) Manager to strengthen technology leadership and support organizational needs
- Added online payment options for taxes, and later expanded to offering online options for invoice payments, parking citations, real estate inquiries, and building permits
- Maintained and improved public communication through the Village website, notices, meeting materials, newsletters, social media, direct communications, annual report, and public meetings
- Coordinated with Public Works, Village engineer, contractors, consultants, utilities, and outside agencies on road, stormwater, park, facility, and utility-related improvements

2027 Goals

- Lead and coordinate implementation of the Village's Emergency Management Plan in collaboration with planning, public works, fire/EMS, law enforcement, Calumet County Emergency Management, local utilities, schools, community partners, and other supporting agencies
- Complete the implementation of a new ERP system
- Submit the 2027 budget to the Government Finance Officers Association (GFOA) for consideration under its Distinguished Budget Presentation Award program
- Continue exploring opportunities to implement a customer portal and expand online payment options
- Successful transition of the Village server and technology to the new fire station for renovation of Village Hall
- Work with prospective buyers, developers, brokers, site selectors, and economic development partners to generate interest in available land in village-owned business parks
- Begin the documentation of all Finance policies and procedures to support standardized processes following the ERP implementation

2027 Budget Highlights

- Continued use of contingency to help with potential unforeseen expenditures
- Election budget decreased due to two elections in 2027
- Increase in contractual services for the new ERP system and scanning software for archiving

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Newsletters Sent	4	4	4	4
Social Media Followers (Facebook)	3,100	4,300	5,400	6,000
Number of Elections	4	2	3	2
New Voter Registrations	2,609	363	600	350
Absentee Ballots Issued	7,345	2,782	4,500	3,000
Property Tax Bills Sent	5,780	5,882	6,000	6,050
Bond Rating	Aa1	Aa1	Aa1	Aa1

General Administration

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
General Administration - Wages	386,159	376,605	661,475	218,650	575,000	536,180
Gen. Admin - OT Wages	-	-	-	-	-	-
General Administration - FICA	28,385	26,571	50,686	16,506	43,987	41,020
General Administration - Benefits	113,624	128,309	176,560	92,869	175,000	162,955
General Administration - Retirement	21,702	25,202	47,704	16,283	41,400	38,870
Total Personnel	549,870	556,687	936,425	344,308	835,387	779,025
Operations and Maintenance						
General Administration - Training	4,377	4,218	8,000	1,820	3,500	6,500
General Administration - Dues	393	726	1,000	870	1,100	1,300
General Administration - Supplies	20,130	18,018	20,000	14,836	20,000	23,055
General Administration - Postage	8,411	6,865	6,000	2,694	5,500	6,000
General Administration - Serv Contracts	202,121	217,232	184,325	81,003	183,633	243,000
General Administration - Publications	2,546	1,024	1,500	291	1,000	1,000
General Administration - Postage	18,306	19,641	25,000	8,360	18,000	18,000
Treasurer - Cash Short	-	100	-	-	-	-
Memorial Expenses	160	-	250	99	200	200
Uncollectable Taxes	43,743	-	-	-	-	-
Total Operations and Maintenance	301,605	267,824	246,075	109,973	232,933	299,055
Total General Administration	**$ 851,475**	**$ 824,511**	**$ 1,182,500**	**$ 454,281**	**$ 1,068,320**	**$ 1,078,080**

Elections

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Elections - Wages	27,949	12,073	30,000	10,355	30,000	13,500
Elections - FICA	33	38	50	25	65	45
Total Personnel	27,982	12,111	30,050	10,380	30,065	13,545
Operations and Maintenance						
Elections - Training	397	-	150	-	-	-
Elections - Service Contracts	2,716	6,641	6,000	2,410	6,000	6,000
Elections - Supplies	4,482	13,218	10,000	5,818	9,500	5,000
Elections - Postage	6,366	3,229	5,500	2,578	5,500	3,750
Elections - Publications	669	603	750	248	700	600
Total Operations and Maintenance	14,630	23,691	22,400	11,054	21,700	15,350
Total Elections	**$ 42,612**	**$ 35,802**	**$ 52,450**	**$ 21,434**	**$ 51,765**	**$ 28,895**

Legal

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Legal	110,438	56,977	100,000	14,079	75,000	75,000
Highway - Legal	-	12,586	15,000	585	585	-
Total Operations and Maintenance	110,438	69,563	115,000	14,664	75,585	75,000
Total Legal	**$ 110,438**	**$ 69,563**	**$ 115,000**	**$ 14,664**	**$ 75,585**	**$ 75,000**

Insurance

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Insurance - Property and Crime	17,943	19,676	33,600	27,062	22,062	23,500
Insurance - Workers Compensation	41,476	39,705	29,235	51,298	43,798	44,000
Insurance - General and Auto	19,160	54,923	39,965	52,268	47,135	50,000
Total Operations and Maintenance	78,579	114,304	102,800	130,628	112,995	117,500
Total Insurance	**$ 78,579**	**$ 114,304**	**$ 102,800**	**$ 130,628**	**$ 112,995**	**$ 117,500**

Assessor

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Assessor - Contract	40,900	40,900	50,000	21,497	43,000	43,000
Total Operations and Maintenance	40,900	40,900	50,000	21,497	43,000	43,000
Total Assessor	**$ 40,900**	**$ 40,900**	**$ 50,000**	**$ 21,497**	**$ 43,000**	**$ 43,000**

Planning

Mission

To guide the sustainable growth and development of the Village through thoughtful planning, community engagement, and responsible land use policies that enhance quality of life, protect natural resources, and support economic vitality.

Operational Overview

Responsible for the overall development and implementation of the comprehensive plan. The department oversees the review process for land development applications such as site plans, subdivisions, rezoning, PUD creation, conditional use requests, variance requests, land use verification, and ordinance amendments. The planning department advises and guides the Plan Commission, whose duty is to help the Village Board by engaging in planning activities and making recommendations to the Village Board. The department also maintains TIDs, works with developers to find property for projects, and completes the village's economic development strategy.

2026 Accomplishments

- Completed the modernization of the Village's zoning code, sign code, and stormwater code, including updates to associated maps
- Processed and issued zoning, stormwater, and erosion control permits in a timely manner to support development and regulatory compliance
- Facilitated the start of construction for five new businesses in the Crossroads Business Park, supporting continued economic growth and investment

2027 Goals

- Support responsible growth through implementation of the Village's Comprehensive Plan
- Promote commercial development and attract new investment within the Village's business parks
- Continue transitioning planning, zoning, permitting, development review, active project files, and historical records from paper-based systems to streamlined digital workflows

2027 Budget Highlights

- No significant budget changes from 2026

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Rezoning Applications	8	6	7	7
Certified Survey Maps	21	10	10	10
Code Enforcement Letters	74	59	80	68
Site Plans	6	10	10	10

Planning

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Planning - Salary	98,642	111,536	74,380	33,471	74,380	78,640
Planning - FICA	7,714	8,637	5,690	2,623	5,690	6,020
Planning - Benefits	217	560	620	395	676	760
Planning - Retirement	6,815	7,761	5,360	2,410	5,360	5,700
Total Personnel	113,388	128,494	86,050	38,899	86,106	91,120
Operations and Maintenance						
Planning - Per Diem	3,105	2,700	1,500	810	3,000	3,000
Planning - Dues	-	-	1,000	-	1,000	1,000
Planning - Consultants	-	27,500	25,000	19,753	25,000	25,000
Planning - Training	62	250	2,000	-	250	1,500
Planning - Supplies	235	5,058	5,000	-	37	-
Planning - Publications	1,603	480	1,500	477	1,000	1,000
Development	3,630	2,042	5,500	120	500	500
Total Operations and Maintenance	8,635	38,030	41,500	21,160	30,787	32,000
Total Planning	**$ 122,023**	**$ 166,524**	**$ 127,550**	**$ 60,059**	**$ 116,893**	**$ 123,120**

Village Hall Complex

Mission

To serve as the central hub of village government, providing accessible, efficient, and responsive services to residents, businesses, and visitors while fostering transparency, civic engagement, and community pride.

Operational Overview

The Village Hall Complex serves as the central administrative and civic hub of the Village government. It houses key departments, facilitates public services, and provides space for community engagement and governance.

2026 Accomplishments

- Successfully completed the Public Works garage expansion project
- Transitioned Village Board and Commission meetings to Fire Station 70
- Installed a dedicated fiber connection to Village Hall, improving internet reliability, network performance, cybersecurity readiness, and operational continuity for Village services

2027 Goals

- Modernize and reconfigure Village Hall facilities to improve staff workspace, operational efficiency, and space utilization
- Transition community events from Village Hall to the Farmers Field Pavilion
- Successfully relocate Village operations back to the renovated Village Hall following completion of construction

2027 Budget Highlights

- No significant budget changes from 2026

Village Hall Complex

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Municipal Building - Supplies	-	2,413	4,000	3,418	4,000	4,000
Municipal Building - Electric	5,962	6,434	6,000	3,988	6,500	6,500
Municipal Building - Heat	4,347	6,509	5,700	5,558	7,000	7,000
Municipal Building - Telephone	2,397	2,750	3,500	1,777	3,500	3,500
Total Operations and Maintenance	12,706	18,106	19,200	14,741	21,000	21,000
Total Village Hall Maintenance	**$ 12,706**	**$ 18,106**	**$ 19,200**	**$ 14,741**	**$ 21,000**	**$ 21,000**

Law Enforcement

Mission

To enhance the quality of life by providing proactive, efficient, and professional law enforcement services.

Operational Overview

The Calumet County Sheriff's Department provides law enforcement services to the Village of Harrison. Under their contract with the Village, the Sheriff's Department provides the Village with seven full-time deputies. Other county deputies may be called upon when needed to assist with an incident or if the Harrison deputies are busy with another case. This department also accounts for the cost of crossing guards and three Village-owned squad cars.

2026 Accomplishments

- Launched educational initiatives for parents and youth on the safe and responsible use of e-bikes and e-scooters
- Delivered presentations at local schools on the role of law enforcement in the community
- Addressed traffic safety concerns, including speeding, stop sign violations, unsafe driving, parking issues, and other problem areas throughout the Village
- Assisted Village staff with enforcement-related matters involving parking, nuisances, animal complaints, trespassing, property concerns, and other ordinance violations
- Held two "Coffee with a Cop" public engagement events

2027 Goals

- Continue community engagement events to strengthen trust and build positive relationships with Village residents
- Maintain a visible law enforcement presence throughout the Village to deter crime, address community concerns, and support residents and businesses
- Use calls-for-service data, traffic complaints, crash trends, ordinance violations, and resident feedback to guide patrol priorities and proactive problem-solving efforts

2027 Budget Highlights

- No significant budget changes from 2026

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Total Incidents	4,358	4,364	4,370	4,376
Traffic Stops	1,351	1,448	1,543	1,640
Welfare Checks	140	122	104	86
Crashes	146	177	208	239

Law Enforcement

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Law Enforcement - Contract	746,070	1,165,131	1,270,640	514,702	1,270,640	1,306,430
School Crossing Guard and Lights	1,931	1,943	2,000	-	1,820	2,000
Total Operations and Maintenance	748,001	1,167,074	1,272,640	514,702	1,272,460	1,308,430
Total Law Enforcement	**$ 748,001**	**$ 1,167,074**	**$ 1,272,640**	**$ 514,702**	**$ 1,272,460**	**$ 1,308,430**

Fire-Rescue

Mission

To preserve life, protect property, and serve our community with integrity, professionalism, and unwavering dedication. Through advanced training, collaborative response, and proactive education, we strive to meet evolving needs - ensuring safety and resilience across the communities we proudly serve.

Operational Overview

Harrison Fire-Rescue is a dedicated paid-on-call volunteer fire department serving the Villages of Harrison and Sherwood, as well as the Town of Woodville. All members hold state certifications, with many achieving advanced credentials, including Paramedic, EMT, Emergency Services Instructor, Fire Officer, Driver Operator, Fire Inspector, and Firefighter II.

Covering miles of diverse terrain, the department provides far more than traditional fire suppression and emergency medical services. Specialized response teams are trained in rope rescue, water rescue, and vehicle extrication using hydraulic tools (“jaws of life”), ensuring readiness for a wide range of emergencies.

Beyond emergency response, Harrison Fire-Rescue is deeply committed to public outreach. Members actively engage the community through fire prevention initiatives, safety education programs, and events designed to build awareness and resilience. This blend of technical excellence and community connection defines the department’s mission to protect life, property, and the future of the communities it serves.

2026 Accomplishments

- Successfully completed construction of new Fire Station 70 within budget projections, culminating in a well-attended community open house celebration
- Successfully implemented the National Emergency Response Information System (NERIS) reporting platform in coordination with the U.S. Fire Administration, the Department of Homeland Security Science and Technology Directorate, and the Fire Safety Research Institute
- Fully implemented and organized digital fire inspection recordkeeping to improve accessibility, consistency, and long-term records management

2027 Goals

- Ensure that all planning, budgeting, design, and implementation activities related to the future investment in Fire Station 60 are carefully coordinated and effectively executed
- Develop, monitor, and present more accurate operational expenditure projections for the new Fire Station 70
- Ensure the fire department data reporting transition from NFIRS to NERIS is successful
- Establish and co-develop, in partnership with the County Emergency Manager, a comprehensive Community Emergency Preparedness Plan (CEPP) that integrates interagency communications and aligns local disaster response protocols with established standards

2027 Budget Highlights

- Increase in wages resulting from a proposed incentive program for paid-on-call staff and the implementation of minimum attendance requirements
- Increase in fuel expenditures due to current and anticipated diesel price trends

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Emergency Calls	606	621	641	665
Inspections	616	660	665	650
Training Hours	1,910	1,980	1,980	1,990
Outreach Events	22	33	34	36

Fire-Rescue

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Fire - Wages	194,887	297,119	337,380	181,057	375,000	467,860
Fire - FICA	14,801	22,191	25,810	13,535	28,000	35,790
Fire - Benefits	27,355	52,534	69,860	36,744	69,860	76,790
Fire - Retirement	39,879	58,364	60,780	12,817	61,000	64,220
Fire - 1st Responder Wages	35,879	-	-	-	-	-
Fire - 1st Responder FICA	2,745	-	-	-	-	-
Fire - 1st Responder Retirement	7,214	-	-	-	-	-
Total Personnel	322,760	430,208	493,830	244,153	533,860	644,660
Operations and Maintenance						
Fire - Insurance	-	-	30,000	-	20,000	30,000
Fire - Per Diem	1,260	990	1,500	-	1,000	1,500
Fire - Consultants	-	37,050	-	16,221	16,221	-
Fire - Training	9,055	9,476	15,000	2,211	10,000	15,000
Fire - Supplies/Services	33,371	28,056	31,000	12,481	28,000	35,500
Fire - Physicals	525	3,125	5,000	1,212	3,000	5,000
Fire - Software	5,233	5,733	9,500	4,879	8,000	10,000
Fire - Appreciation Night	2,442	2,065	3,000	2,013	2,265	3,000
Fire - Annual Tests/Certifications	5,897	10,306	10,000	6,869	10,000	11,000
Fire - 2% Dues Expense	1,208	19,285	-	-	-	-
Fire - EMS FAP	-	63,930	-	9,375	25,000	-
Fire - Electric	4,454	4,949	7,500	2,270	6,000	7,500
Fire - Heat	3,696	4,864	9,500	3,451	7,000	9,500
Fire - Telephone	609	1,699	2,400	745	2,000	3,900
Fire - Water and Sewer	4,082	4,269	5,500	2,015	5,500	5,500
Fire - Vehicle Maintenance	20,364	35,970	35,000	40,515	55,000	45,000
Fire - Equipment Maintenance	4,536	5,788	15,500	2,371	8,000	15,500
Fire - Fuel	102	6,808	6,000	7,005	13,000	17,500
Fire - Building Maintenance	-	1,753	20,000	3,338	9,000	20,000
Fire - 1st Responder Operations	13,485	14,060	15,000	2,701	10,000	15,000
Total Operations and Maintenance	110,319	260,176	221,400	119,672	238,986	250,400
Total Fire Rescue	**$ 433,079**	**$ 690,384**	**$ 715,230**	**$ 363,825**	**$ 772,846**	**$ 895,060**

Building Inspector

Mission

The mission of the Building Inspector is to safeguard life, health, property, and public welfare by ensuring that all construction activities comply with applicable building codes, zoning regulations, and safety standards.

Operational Overview

The core responsibilities of the Building Inspector are to ensure compliance with local, state, and national building codes, including structural, electrical, plumbing, mechanical, and energy standards. The inspector reviews construction plans and blueprints to verify adherence to zoning laws, building codes, and safety regulations, and conducts site inspections at various stages of construction to assess compliance. The inspector also issues building permits and certificates of occupancy and may issue stop-work orders or citations for violations.

2026 Accomplishments

- Obtained commercial building inspection certification, expanding the Village's in-house inspection capabilities
- Provided regular front counter office hours to assist residents, contractors, and developers with building and permit-related questions
- Completed residential building, electrical, and plumbing inspections to ensure compliance with applicable building, zoning, and safety codes

2027 Goals

- Obtain State of Wisconsin commercial electrical inspection certification when it becomes available
- Provide timely and consistent review of building, electrical, plumbing, HVAC, erosion control, occupancy, and related permits to support safe, code-compliant residential and commercial construction
- Provide clear, professional, and practical guidance to residents, contractors, builders, developers, and businesses regarding permitting, inspections, and code requirements

2027 Budget Highlights

- No significant budget changes from 2026

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
New Single Family Homes	108	122	120	130
New Commercial/Industrial Buildings	10	26	25	25

Building Inspection

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Inspections - Wages	-	79,384	84,700	41,131	86,000	97,130
Inspections - FICA	-	5,886	6,480	3,079	6,579	7,430
Inspections - Benefits	-	22,750	29,660	16,777	29,660	34,600
Inspections - Retirement	-	5,520	6,100	2,961	6,192	7,040
Total Personnel	-	113,540	126,940	63,948	128,431	146,200
Operations and Maintenance						
Inspections - Training	-	1,191	7,000	750	1,000	5,000
Inspections - Dues	-	252	500	-	500	500
Inspections - Supplies	-	2,956	6,500	2,056	5,250	5,500
Inspections - Contract	155,321	201,957	40,000	9,194	30,000	30,000
Inspections - Grade Checks	48,062	56,571	32,000	19,658	40,000	40,000
Total Operations and Maintenance	203,383	262,927	86,000	31,658	76,750	81,000
Total Building Inspection	**$ 203,383**	**$ 376,467**	**$ 212,940**	**$ 95,606**	**$ 205,181**	**$ 227,200**

Public Works

Mission

The Department of Public Works is committed to enhancing the quality of life for all residents by providing essential infrastructure services with integrity, efficiency, and sustainability. The department strives to maintain and improve public facilities, roads, water systems, and environmental services through innovation, accountability, and collaboration.

Operational Overview

The Department of Public Works maintains around 200 lane miles of public roads. The department is responsible for the upkeep and repair of village roads, ditches, public right-of-way, parks, trail systems, and retention ponds. They also handle maintenance of Village-owned vehicles and equipment and manage snow removal on Village roads. Additionally, the department oversees the yard waste site and storm sewer construction in new subdivisions and enforces codes and weed control.

2026 Accomplishments

- Successfully completed the Clover Ridge and Linden Hill subdivisions, as well as the Firelane 12, 12 West, and 13 resurfacing projects
- Successfully completed the Old Highway Road reconstruction project
- Successfully completed winter snow and ice operations while maintaining Village roadways in a safe and passable condition
- Completed trails around stormwater ponds and excavation work to support playground expansions

2027 Goals

- Continue maintenance and reconstruction of Village streets in accordance with the five-year road paving plan
- Continue maintaining road shoulders, pavement markings, drainage areas, signage, and right-of-way conditions to support safe and reliable travel
- Deliver timely, efficient, and safe snow and ice control services throughout the winter season

2027 Budget Highlights

- Increase in fuel expenditures due to current and anticipated diesel price trends
- Increased personnel costs to fund the new Fleet Manager/Mechanic position and a portion of the GIS Analyst position

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Number of Lane Miles Maintained	210.0	211.0	211.0	211.0
Number of Vehicles/Equipment Maintained	32	50	53	54
Number of SeeClickFix Concerns*	-	133	120	115

*program implementation began in 2025

Public Works

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Personnel						
Highway - Wages	581,142	615,925	632,000	267,593	625,000	698,110
Highway - Part Time Wages	63,478	76,077	78,390	32,540	90,000	80,320
Highway - Overtime Wages	38,970	70,784	49,550	37,361	55,000	56,000
Highway - FICA	47,004	49,765	52,050	22,143	52,020	57,400
Highway - Part Time FICA	4,947	5,820	6,090	2,489	6,885	6,150
Highway - Benefits	157,276	175,394	225,850	120,568	220,000	288,590
Highway - Retirement	44,614	47,697	48,980	22,051	50,000	54,400
Total Personnel	937,431	1,041,462	1,092,910	504,745	1,098,905	1,240,970
Operations and Maintenance						
Highway - Engineering/Consulting	36,670	15,275	25,000	4,184	6,000	15,000
Highway - Training	4,166	379	3,000	66	1,000	2,000
Highway - CDL/Testing	3,598	507	500	168	200	500
Highway - Supplies	41,059	49,648	35,000	24,927	32,000	35,000
Highway - Electric	8,943	9,651	10,000	5,982	10,000	10,000
Highway - Telephone	3,477	4,016	3,500	1,959	3,900	4,000
Highway - Building Maintenance	48,578	48,527	38,000	27,616	35,000	40,000
Highway - Fuel	74,501	80,278	60,000	43,355	77,500	90,000
Highway - Vehicle Maintenance	63,414	80,156	40,000	21,186	35,000	40,000
Highway - Equipment Maintenance	106,151	64,030	70,000	72,960	90,000	85,000
Highway - Road Maintenance	162,746	177,507	240,000	35,546	240,000	175,000
Highway - Contracts	-	80	-	315	316	-
Highway - Ditching/Grading	10,134	4,206	10,000	-	3,500	5,000
Highway - Salt and Sand	81,803	120,326	115,000	127,055	127,054	140,000
Highway - Signs	11,153	17,648	22,000	8,724	15,000	15,000
Highway - Sidewalk Maintenance	20,228	450	10,000	-	5,000	5,000
Street Lighting	18,209	24,738	26,000	9,996	23,500	25,000
Street Lighting - HAA	12,106	15,661	-	-	-	-
Street Lighting - North Shore	188	191	-	-	-	-
Street Lighting - NS Woods	1,127	1,172	-	-	-	-
Illicit Discharge Program	6,333	3,200	5,000	3,760	5,000	5,000
Refuse and Garbage Services	418,782	429,222	435,000	181,090	450,000	475,000
Recycling Services	269,810	278,878	280,000	117,765	280,000	290,000
Compost Site	9,951	5,856	10,000	9,127	10,000	20,000
Weed and Nusiance Control	-	-	1,000	-	-	-
Total Operations and Maintenance	1,399,706	1,414,578	1,439,000	695,781	1,449,970	1,476,500
Total Public Works	**$ 2,337,137**	**$ 2,456,040**	**$ 2,531,910**	**$ 1,200,526**	**$ 2,548,875**	**$ 2,717,470**

Parks and Trails

Mission

To improve the quality of life and promote health and wellness for the Village's residents and visitors by providing well-maintained parks, recreational facilities, and trails.

Operational Overview

The Parks and Trails Department plays a vital role in providing recreational opportunities and maintaining public spaces for all to enjoy. The department manages various facilities and trails. They also handle issues reported by residents.

As Harrison continues to grow, developing and maintaining parks and trail systems to meet residents' needs is crucial. Currently, the Village has two main multi-use trail connections: Highline (1.12 miles), Noe Road (1.07 miles), while the High Cliff Connection Trail (6.7 miles) is being worked on to connect through Harrison.

2026 Accomplishments

- Completed the Farmers Field park pavilion in partnership with the Kimberly School District
- Installed a trail around the stormwater pond at Emerald Pond
- Installed a new playground at Ruby Park
- Installed new swings at Farmers Field
- Planted trees at Rennwood Park
- Installed a new bridge as part of the Farmers Field trail system

2027 Goals

- Maintain and improve Village parks, trails, playground areas, athletic fields, landscaping, and public grounds
- Successfully complete the Old Highway Road trail as the first segment of the High Cliff Connection
- Complete the addition of a basketball and tennis court at Farmers Field

2027 Budget Highlights

- No significant budget changes from 2026

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Number of Parks Maintained	4	5	6	6
Donated Trees and Benches*	-	5	2	2
Number of SeeClickFix Concerns*	-	6	10	8

*program implementation began in 2025

Parks and Trails

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Operations and Maintenance						
Parks - Maintenance and Utilities	38,616	56,742	45,000	23,828	30,000	35,000
Parks - Recreation Programs	9,225	34,575	35,000	15,230	35,000	38,000
Parks - Dues	-	-	475	150	150	150
Parks - Training	-	-	1,600	-	1,000	1,000
Total Operations and Maintenance	47,841	91,317	82,075	39,208	66,150	74,150
Total Parks and Trails	**$ 47,841**	**$ 91,317**	**$ 82,075**	**$ 39,208**	**$ 66,150**	**$ 74,150**

Special Revenue Funds

Special Revenues

Operational Overview

- **Park Impact Fee**: Funds collected from the park impact fee shall be used solely for the purpose of paying the proportionate costs of providing park facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments, when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project, to reimburse the Village or Utility for advances of other funds or reserves, and such other purposes consistent with Wisconsin Statute § 66.0617, which are recorded and approved by the Village Board.

- **Law Enforcement Impact Fee**: Funds collected from the law enforcement impact fee shall be used solely for the purpose of paying the proportionate costs of providing law enforcement facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments, when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project, to reimburse the Village or Utility for advances of other funds or reserves, and such other purposes consistent with Wisconsin Statute § 66.0617, which are recorded and approved by the Village Board. Effective October 1, 2026, collection of these fees will discontinue to reflect revised future space needs.

- **Transportation Impact Fee**: Funds collected from the transportation impact fee shall be used solely for the purpose of paying the proportionate costs of new roads that will be needed to accommodate the increased demand created by the new development. The fee is based on an assessment that is done to identify future transportation needs and their estimated costs to ensure the growth pays for its own infrastructure.

- **Fire Impact Fee**: Funds collected from fire impact fees shall be used solely for the purpose of paying the proportionate costs of providing fire facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments, when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project, to reimburse the Village or Utility for advances of other funds or reserves, and such other purposes consistent with Wisconsin Statute § 66.0617, which are recorded and approved by the Village Board.

- **2% Fire Dues**: Insurance companies in Wisconsin must pay 2% of their fire insurance premiums to a state fund. These funds are distributed to local fire departments and must be used according to state guidelines.

- **EMS Funding Assistance Program**: Provides state funding assistance to eligible emergency medical services (EMS) providers. The program helps offset the cost of maintaining EMS operations, including training, equipment, supplies, and other service-related needs. This funding supports the continued delivery of timely and reliable emergency medical response while reducing the local tax levy impact of providing these essential public safety services.

Park Impact Fees

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ 954,708	$ 436,416	$ 384,926	$ 384,926	$ 384,926	$ 159,926
Revenue						
Park Impact Fee	115,639	228,353	150,000	87,881	175,000	150,000
Total Revenue	**115,639**	**228,353**	**150,000**	**87,881**	**175,000**	**150,000**
Capital						
Capital Outlay - Park Impact	633,931	279,843	530,000	99,345	400,000	35,000
Total Capital	**633,931**	**279,843**	**530,000**	**99,345**	**400,000**	**35,000**
Ending Fund Balance	$ 436,416	$ 384,926	$ 4,926	$ 373,462	$ 159,926	$ 274,926

Law Enforcement Impact Fees

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ 94,370	$ 105,459	$ 122,801	$ 122,801	$ 122,801	$ 127,549
Revenue						
Police Impact Fees	11,089	17,342	10,000	6,856	10,600	-
Total Revenue	**11,089**	**17,342**	**10,000**	**6,856**	**10,600**	**-**
Capital						
Capital Outlay - Police Impact	-	-	-	5,852	5,852	50,000
Total Capital	**-**	**-**	**-**	**5,852**	**5,852**	**50,000**
Ending Fund Balance	$ 105,459	$ 122,801	$ 132,801	$ 123,805	$ 127,549	$ 77,549

Transportation Impact Fees

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ -	$ -	$ 383,652	$ 383,652	$ 383,652	$ 688,652
Revenue						
Transportation Impact Fees	-	383,652	160,000	176,804	305,000	225,000
Total Revenue	**-**	**383,652**	**160,000**	**176,804**	**305,000**	**225,000**
Ending Fund Balance	$ -	$ 383,652	$ 543,652	$ 560,456	$ 688,652	$ 913,652

Fire Impact Fees

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ 801,380	$ 894,872	$ 1,015,284	$ 1,015,284	$ 1,015,284	$ 20,284
Revenue						
Fire Impact Fees	93,492	120,412	80,000	50,058	80,000	75,000
Total Revenue	**93,492**	**120,412**	**80,000**	**50,058**	**80,000**	**75,000**
Capital						
Transfer to Capital Projects	-	-	1,050,000	-	1,075,000	-
Total Capital	**-**	**-**	**1,050,000**	**-**	**1,075,000**	**-**
Ending Fund Balance	$ 894,872	$ 1,015,284	$ 45,284	$ 1,065,342	$ 20,284	$ 95,284

2% Fire Dues

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ -	$ -	$ 418,916	$ 418,916	$ 418,916	$ 447,268
Revenue						
State Fire Dues - Harrison	-	-	90,000	94,300	94,300	96,500
State Fire Dues - Shwd/Wood	-	-	25,000	-	26,052	26,500
Total Revenue	-	-	115,000	94,300	120,352	123,000
Expenditues						
Training	-	-	2,000	-	500	3,500
Supplies/Services	-	-	-	9,473	25,000	10,000
Protecitive Gear/Equipment		-	20,500	19,290	21,000	40,000
Total Expenditures	-	-	22,500	28,763	46,500	53,500
Capital						
Capital Outlay - 2% Fire Dues	-	-	-	47,140	92,000	350,000
Total Capital	-	-	-	47,140	92,000	350,000
Ending Fund Balance	$ -	$ 418,916	$ 533,916	$ 466,076	$ 447,268	$ 166,768

EMS Funding Assistance Program

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -	$ 17,500
Revenue						
State Funding	-	-	-	-	-	65,000
Total Revenue	-	-	-	-	-	65,000
Expenditues						
Supplies	-	-	-	-	-	62,802
Training	-	-	-	-	-	2,198
Total Expenditures	-	-	-	-	-	65,000
Ending Fund Balance	$ -	$ -	$ -	$ -	$ 17,500	$ 17,500

Debt Service

Debt Service

Operational Overview

The Debt Service Fund is a schedule of payments on long-term debt owed by the Village. The Village borrows money to finance large capital projects. These funds are borrowed on general obligation notes or bonds. The term General Obligation means the notes and bonds are backed by the full faith and credit of the municipality, and the Village has a legal obligation to levy funds on an annual basis in an amount sufficient to make the principal and interest payments.

Debt Service

	2024 Actual	2025 Actual	2026 Budget	2026 YTD July 31, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ (356,710)	$ 165	$ 6,134	$ 6,134	$ 6,134	$ 7,932
Revenue						
General Property Tax	1,200,000	1,300,000	1,825,000	1,244,740	1,825,000	1,895,000
Bond Premium	-	165,849	-	-	-	-
Transfer In	458,750	142,250	-	-	-	-
Total Revenue	**1,658,750**	**1,608,099**	**1,825,000**	**1,244,740**	**1,825,000**	**1,895,000**
Expenditues						
G.O. Debt Principal	1,165,000	1,175,000	1,125,000	1,125,000	1,125,000	1,285,000
Debt Issuance Cost	-	157,375	-	-	-	-
G.O. Debt Interest	136,875	269,755	697,252	377,659	698,202	615,836
Total Expenditures	**1,301,875**	**1,602,130**	**1,822,252**	**1,502,659**	**1,823,202**	**1,900,836**
Ending Fund Balance	$ 165	$ 6,134	$ 8,882	$ (251,785)	$ 7,932	$ 2,096

Capital Projects

Capital Projects

Operational Overview

Capital projects budgeting plays a crucial role in financial planning for the Village of Harrison. It involves allocating funds for long-term investments in assets such as infrastructure, equipment, and technology.

2026 Accomplishments

- Successfully completed Fire Station 70 under budget
- Completed the Old Highway Road reconstruction project, supported by a $762,000 Local Road Improvement Program grant
- Successfully completed road resurfacing projects on Linden Hills, Clover Ridge, Firelane 12, Firelane 12 West, and Firelane 13
- Completed seal coating projects on Kueppler Road, Harrison Road Hill, Horn Road, Ertl Road, and Lakeshore Road
- Successfully designed and bid the Village Hall renovation project

2027 Goals

- Successful implementation of a new ERP Software
- Completion of the Village Hall renovation project
- Start and completion of the Fire Station 60 renovation or new construction

Capital Projects

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	**$ 2,655,474**	**$ 9,020,870**	**$ 8,684,508**	**$ 8,684,508**	**$ 8,684,508**	**$ 388,831**
Revenue						
General Property Tax	-	1,500,000	1,160,000	791,177	1,160,000	890,000
Banking - Earned Interest	-	443,264	-	133,313	160,000	-
Developer Contributions	300,000	5,000	-	-	-	-
Proceeds from Debt	8,275,000	5,595,000	-	-	-	-
Bond Premium	451,683	-	-	-	-	-
Fire Contracts-Sherwood/Wood	-	-	-	-	-	27,575
Sale of Equipment	-	-	-	9,800	9,800	172,500
Grant	-	-	-	-	-	1,212,500
Other Miscellaneous Revenue	-	-	-	1,797	1,800	-
Transfer from Other Funds	-	1,432,825	4,707,500	37,400	3,000,000	1,065,000
Total Revenue	**9,026,683**	**8,976,089**	**5,867,500**	**973,487**	**4,331,600**	**3,367,575**
Expenditues						
Capital Outlay - Fire	-	4,615,851	5,150,000	3,711,643	7,000,000	2,500,000
Capital Outlay - Fire Equipment	-	43,915	200,000	-	-	1,510,000
Capital Outlay - General Government	-	1,930,804	132,500	656,407	750,000	1,123,000
Capital Outlay - Parks	-	554,231	50,000	-	277	-
Capital Outlay - Trails	-	350	-	2,458	45,000	1,200,000
Capital Outlay - Highway Equipment	-	587,939	400,000	374,403	482,000	1,034,500
Capital Outlay - Road Projects	-	1,579,361	3,630,000	51,957	4,350,000	1,130,000
Debt Issuance Cost	153,563	-	-	-	-	-
Transfer Out	2,507,724	-	-	-	-	-
Total Expenditures	**2,661,287**	**9,312,451**	**9,562,500**	**4,796,868**	**12,627,277**	**8,497,500**
Ending Fund Balance	**$ 9,020,870**	**$ 8,684,508**	**$ 4,989,508**	**$ 4,861,127**	**$ 388,831**	**$ (4,741,094)**

2027 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
N Coop Road (Rural Resurfacing with Bike Lanes Design)	$ 50,000					$ 50,000			
N Coop Road (Rural Resurfacing with Bike Lanes)	$ 780,000					$ 780,000			
Midway Road (N Coop to Noe Bike/Trail Design)	$ 100,000					$ 100,000			
Midway Road (N Coop to Noe - Rural Resurfacing)	$ 740,000					$ 740,000			
Mary Drive, Otte Street, Darboy Drive, Various Courts (Rural Resurfacing)	$ 500,000					$ 500,000			
Crossroads Business Park (Final Roadway Improvement)	$ 1,200,000					$ 1,200,000			
Eisenhower Drive (Manitowoc to Midway - Urban Construction)	$ 575,000					$ 575,000			
Unison Way (STH 55 Southeast)	$ 1,000,000				$ 200,000	$ 800,000			
Memory Meadows (Resurfacing - Mutzy, Brandon, Baily, Logan. Dusty, Handle)	$ 600,000	$ 600,000							
North Shore Road (Old Hwy to Lake Winnebago Design/Construction)	$ 530,000	$ 530,000							
Public Works									
Payloader/Plow/Wing Replace	$ 350,000	$ 350,000							
Mini Excavator	$ 80,000		$ 80,000						
Snow Equipment for International Dump Truck	$ 250,000		$ 250,000						
Concrete Grinder	$ 9,500		$ 9,500						
Highway Message Board	$ 40,000		$ 40,000						
Bucket Truck (used)	$ 80,000		$ 80,000						
Replace Old Public Works Overhead Doors (two)	$ 15,000		$ 15,000						
F350 Utility Body	$ 80,000		$ 80,000						
F600 Plow Truck with Attachments	$ 130,000		$ 130,000						
Parks									
Farmers Field (Basketball/Volleyball Courts)	$ 25,000			$ 25,000					
Old Highway Road Trail	$ 1,200,000		$ 100,000						$ 1,100,000
Mader Subdivision Trail (Big Tree Lane to Farmers Field)	$ 10,000			$ 10,000					
Buildings/Grounds/Administration									
Computer Upgrades	$ 10,000		$ 10,000						
Network/Infrastrucutre Refresh	$ 5,000		$ 5,000						
Server Infrastructure Replacement	$ 10,000		$ 10,000						
Government Service Software (New ERP 70% - 2nd Installment)	$ 33,000		$ 33,000						
Village Hall Improvements	$ 1,065,000								$ 1,065,000
Police									
Squad	$ 60,000								$ 60,000
Fire									
Turnout Gear	$ 21,000								$ 21,000
Radios (potential grant reimbursement)	$ 350,000								$ 350,000
Fire Engine	$ 1,350,000	$ 1,350,000							
Tornado Sirens	$ 150,000		$ 37,500						$ 112,5
Walkbehind Floor Scrubber	$ 10,000		$ 10,000						
Renovation to Fire Station 60	$ 2,500,000	$ 2,500,000							
Stormwater									
Dredging of Ponds (3 ponds per year)	$ 150,000				$ 150,000				
hers Creek Sub Watershed	$ 10,200				$ 10,200				
cellaneous Improvements	$ 112,500				$ 112,500				

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Harrison Utilities									
Water Department (Meter Purchases)	$ 126,000						$ 126,000		
Water Department (Saddle Replacements)	$ 105,000						$ 105,000		
Water Department (New ERP 15% - 2nd Installment)	$ 6,500						$ 6,500		
Water Department (Parking Lot Resurface at Utility Facilities)	$ 10,000						$ 10,000		
Water Department (Water Meter Connection to SCADA System)	$ 21,000						$ 21,000		
Sewer Department (Parking Lot Resurface at Utility Facilities)	$ 34,500							$ 34,500	
Sewer Department (New ERP 15% - 2nd Installment)	$ 6,500							$ 6,500	
Sewer Department (Lift Station #3 Forcemain Replacement)	$ 600,000							$ 600,000	
Sewer Department (SCADA and Electrical Upgrade at 5 Lift Stations)	$ 225,000							$ 225,000	
Totals	**$ 15,315,700**	**$ 5,330,000**	**$ 890,000**	**$ 35,000**	**$ 472,700**	**$ 4,745,000**	**$ 268,500**	**$ 866,000**	**$ 2,708,500**

2028 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
Manitowoc Rd (Noe to Eisenhower Design)	$ 250,000					$ 250,000			
Harrison Road (Harwood to the top of the hill)	$ 300,000		$ 300,000						
Peaceful Valley and Ridgepoint Subdivision (Urban Resurfacing)	$ 1,780,000	$ 1,780,000							
Public Works									
F150	$ 50,000		$ 50,000						
Road Side Mower Tractor Replacement	$ 260,000		$ 260,000						
Cub Cadet Lawn Mower	$ 27,500		$ 27,500						
Parks									
Rennwood Park Shade Structure	$ 150,000			$ 150,000					
Farmers Field Trail	$ 125,000			$ 125,000					
HAA (Lighting Upgrade)	$ 150,000		$ 150,000						
Clover Ridge (Disc Golf Course)	$ 10,000			$ 10,000					
Buildings/Grounds/Administration									
Computer Upgrades	$ 7,000		$ 7,000						
Police									
Squad Replacement	$ 65,000								$ 65,000
Fire									
Turnout Gear	$ 21,500								$ 21,500
Helmets/Hoods	$ 41,000								$ 41,000
Stormwater									
Dredging of Ponds (3 ponds per year)	$ 150,000	$ 150,000							
Manitowoc Road Stormwater Pond	$ 700,000				$ 350,000				$ 350,000
Garners Creek Sub Watershed	$ 104,500	$ 104,500							
Lake Winnebago Swale/Rain Garden	$ 568,000	$ 568,000							
Miscellaneous Improvements	$ 116,000	$ 116,000							
Harrison Utilities									
Water Department (Meter Purchases)	$ 130,000						$ 130,000		
Water Department (Saddle Replacements)	$ 112,250						$ 112,250		
Water Department (Accessory Building Design - 50%)	$ 12,500						$ 12,500		
Water Department (Replace F150 - 50%)	$ 30,000						$ 30,000		
Water Department (HVAC Upgrade - 50%)	$ 50,000						$ 50,000		
Sewer Department (HVAC Upgrade - 50%)	$ 50,000							$ 50,000	
Sewer Department (Replace F150 - 50%)	$ 30,000							$ 30,000	
Sewer Department (Accessory Building Design - 50%)	$ 12,500							$ 12,500	
Totals	**$ 5,302,750**	**$ 2,718,500**	**$ 794,500**	**$ 285,000**	**$ 350,000**	**$ 250,000**	**$ 334,750**	**$ 92,500**	**$ 477,5**

2029 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
State Park Road Design (CTH KK to Schmidt)	$ 100,000	$ 100,000							
State Park Road Design (USH 10 to HWY 114)	$ 100,000	$ 100,000							
Firelane 2 (Rural Resurfacing)	$ 450,000		$ 450,000						
Manitowoc Road Urbanization (Noe to Eisnehower)	$ 3,000,000					$ 1,500,000			$ 1,500,000
Manitowoc Road Design (Lake Park to Coop)	$ 200,000								$ 200,000
Public Works									
New Dump Truck/Snow Equipment	$ 450,000	$ 450,000							
Parks									
CTH N - Village Center Development (Splash Pad/Water Feature)	$ 150,000			$ 150,000					
Farmers Field (Maintenance Storage Building)	$ 50,000			$ 50,000					
High Cliff Trail Segment (CTH N to Pigeon Road Design)	$ 150,000			$ 150,000					
High Cliff Trail Connection (CTH N to Pigeon Road ROW Acquisition)	$ 200,000			$ 200,000					
Buildings/Grounds/Administration									
Computer Upgrades	$ 7,000		$ 7,000						
Police									
New Squad and Equipment	$ 150,000								$ 150,000
Fire									
Turnout Gear	$ 22,000								$ 22,000
Stormwater									
Dredging of Ponds (3 ponds per year)	$ 150,000	$ 150,000							
Garners Creek Sub Watershed	$ 1,400	$ 1,400							
Miscellaneous Improvements	$ 119,500	$ 119,500							
Harrison Utilities									
Water Department (Meter Purchases)	$ 135,000						$ 135,000		
Water Department (Saddle Replacements)	$ 120,000						$ 120,000		
Water Department (Accessory Building Construct - 50%)	$ 100,000						$ 100,000		
Sewer Department (Accessory Building Construct - 50%)	$ 100,000							$ 100,000	
Sewer Department (Lift Station #4 Additional Pump)	$ 150,000							$ 150,000	
Sewer Department (Lift Station #4 Dry Capsule Valves)	$ 35,000							$ 35,000	
Totals	**$ 5,939,900**	**$ 920,900**	**$ 457,000**	**$ 550,000**	**$ -**	**$ 1,500,000**	**$ 355,000**	**$ 285,000**	**$ 1,872,000**

2030 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
State Park Road (HWY 10 to HWY 114 - Rural Resurfacing with Bike Lanes)	$ 650,000	$ 650,000							
Manitowoc Road (Eisenhower to Lake Park Urbanization Design)	$ 200,000					$ 100,000			$ 100,000
North Shore Estates (Turnberry, Murifield - Urban Resurfacing)	$ 450,000		$ 450,000						
Public Works									
Ford F250	$ 95,000		$ 95,000						
Replacement of Payloader	$ 200,000	$ 200,000							
Jacobson Mower (14 foot)	$ 100,000		$ 100,000						
Parks									
New Park with Rental Shelter	$ 250,000			$ 250,000					
Buildings/Grounds/Administration									
Computer Upgrades	$ 7,000		$ 7,000						
Police									
New Squad and Equipment	$ 150,000								$ 150,000
Fire									
SCBA Bottles	$ 100,000								$ 100,000
Turnout Gear	$ 22,500								$ 22,500
Tender Truck	$ 500,000	$ 500,000							
Stormwater									
Dredging of Ponds (3 ponds per year)	$ 150,000				$ 150,000				
Garners Creek Sub Watershed	$ 31,500	$ 31,500							
Lake Winnebago Pond Construction	$ 298,000	$ 298,000							
Miscellaneous Improvements	$ 123,000				$ 123,000				
Harrison Utilities									
Water Department (Meter Purchases)	$ 140,000						$ 140,000		
Water Department (Saddle Replacements)	$ 125,000						$ 125,000		
Totals	**$ 3,592,000**	**$ 1,679,500**	**$ 652,000**	**$ 250,000**	**$ 273,000**	**$ 100,000**	**$ 265,000**	**$ -**	**$ 372,500**

2031 Capital Requests

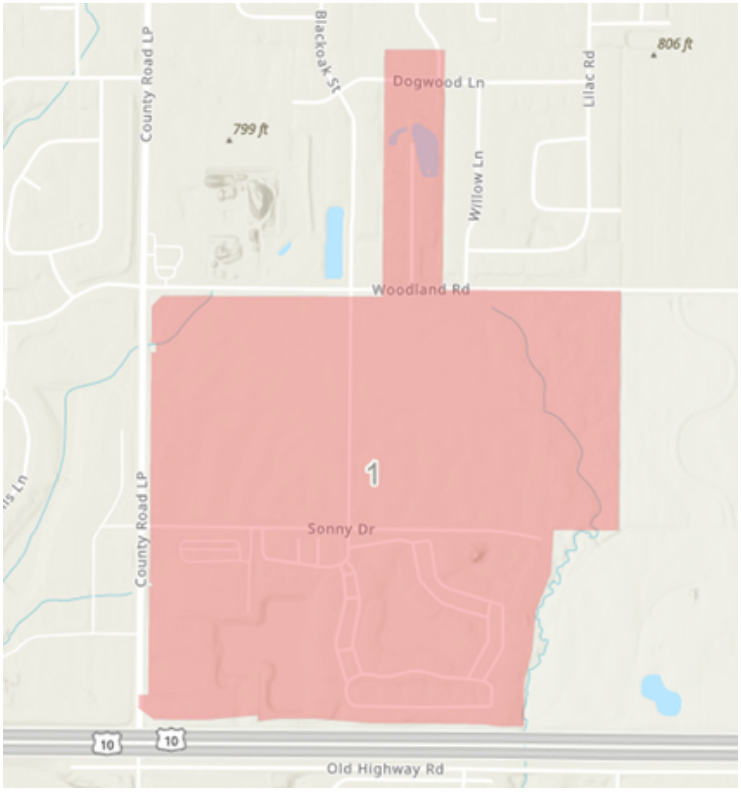
Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
State Park Road (CTH KK to Schmidt - Rural Resurfacing with Bike Lanes)	$ 1,000,000	$ 1,000,000							
Manitowoc Road Design (Noe to CTH N)	$ 200,000								$ 200,000
Manitowoc Road (Eisenhower to Lake Park - Urbanize with Bike Lanes/Trails)	$ 3,000,000					$ 1,000,000			$ 2,000,000
Woodland Road Design (Lake Park to Coop)	$ 200,000								$ 200,000
Woodland Terrace (Arbor Vitae, Willow, Papermaker - Urban Resurfacing)	$ 500,000		$ 500,000						
Parks									
Clover Ridge (Skatepark)	$ 250,000			$ 250,000					
Buildings/Grounds/Administration									
Computer Upgrades	$ 7,000		$ 7,000						
Police									
Squad Replacement	$ 70,000								$ 70,000
Fire									
Turnout Gear	$ 23,000								$ 23,000
Stormwater									
Garners Creek Sub Watershed	$ 136,000	$ 136,000							
Miscellaneous Improvements	$ 126,500	$ 126,500							
Harrison Utilities									
Water Department (Meter Purchases)	$ 145,000						$ 145,000		
Water Department (Saddle Replacements)	$ 130,000						$ 130,000		
Water Department (Replace Riding Lawn Mower - 50%)	$ 2,500						$ 2,500		
Water Department (Replace F250 - 50%)	$ 45,000						$ 45,000		
Sewer Department (Replace Riding Lawn Mower - 50%)	$ 2,500							$ 2,500	
Sewer Department (Replace F250 - 50%)	$ 45,000							$ 45,000	
Totals	**$ 5,882,500**	**$ 1,262,500**	**$ 507,000**	**$ 250,000**	**$ -**	**$ 1,000,000**	**$ 322,500**	**$ 47,500**	**$ 2,493,000**

Tax Increment Districts

Tax Increment District 1

Operational Overview

TID 1 was created on August 13, 2013, as a Mixed-Use District. The termination date for the district is August 13, 2033. TID 1 includes the Kimberly School District and is located in the southwestern portion of the Village at the intersection of USH 10/STH 114 and Lake Park Road. TID 1 includes 140 acres of land.



2026 Accomplishments

- Continued developer incentive payments
- No major projects were completed in 2026 for this district

2027 Goals

- Continued developer incentive payments

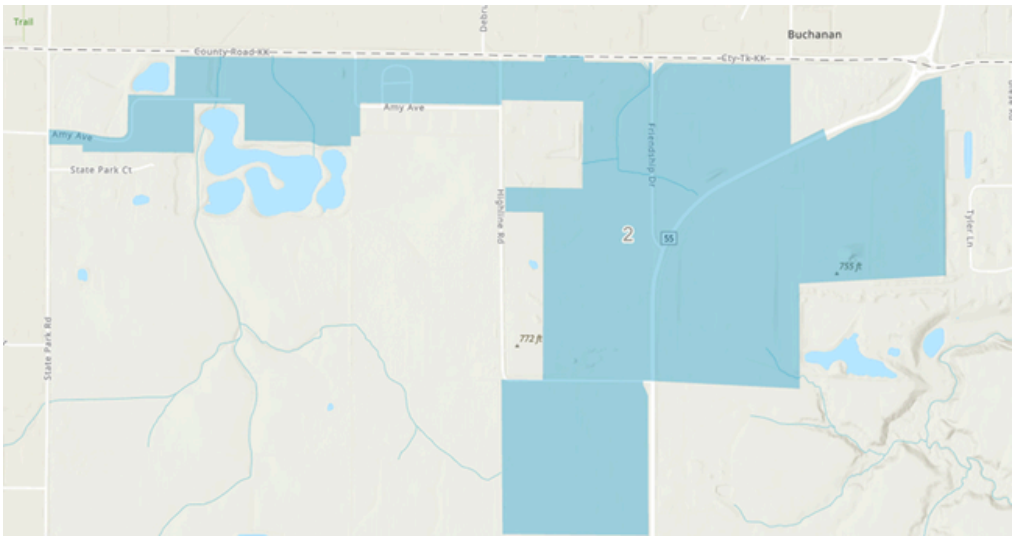
Tax Increment District 1

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	$ 832,458	$ 709,870	$ 1,198,386	$ 1,198,386	$ 1,198,386	$ 1,896,440
Revenue						
Tax Increment	949,173	1,036,348	1,150,000	809,985	1,187,576	1,195,000
Personal Property Aid	-	7,917	7,917	7,917	7,917	7,917
TID Exempt Computer Aid	-	391	390	-	390	390
Total Revenue	**949,173**	**1,044,656**	**1,158,307**	**817,903**	**1,195,883**	**1,203,307**
Expenditues						
TID 1 - Wages	-	-	-	-	-	4,200
TID 1 - FICA	-	-	-	-	-	320
TID 1 - Benefits	-	-	-	-	-	1,610
TID 1 - Retirement	-	-	-	-	-	310
Professional Services	3,352	-	-	-	-	-
Administrative Costs	150	1,820	600	1,320	2,500	2,500
Grant-Toonen Development	427,350	142,974	-	-	-	-
Grant-Gregorski 22 LLC	14,680	1,103	-	-	-	-
Grant-Asterion LLC	247,479	308,268	375,000	394,204	394,204	475,000
G.O. Debt Principal	-	85,000	85,000	85,000	85,000	90,000
G.O. Debt Interest	-	16,975	16,125	8,275	16,125	15,250
Transfer Out	378,750	-	-	-	-	-
Total Expenditures	**1,071,761**	**556,140**	**476,725**	**488,799**	**497,829**	**589,190**
Ending Fund Balance	$ 709,870	$ 1,198,386	$ 1,879,968	$ 1,527,490	$ 1,896,440	$ 2,510,557

Tax Increment District 2

Operational Overview

TID 2 was created on January 29, 2019, as a Mixed-Use District. The termination date for the district is January 29, 2040. TID 2 includes the Kaukauna School District and is in the northern portion of the Village, along CTH KK between State Park Road and Friendship Road, and along STH 55. TID 2 includes approximately 242 acres of land.



2026 Accomplishments

- Sale of nine lots for commercial development totaling 9.76 acres
- Construction completed on the Legacy Hoops, Silvertree Homes, Kelderman Plumbing, and Pro-Edge Cabinets

2027 Goals

- Continued sale of the remaining four lots for commercial development
- Extension of Unison Way for commercial development
- Final roadway improvements in Crossroads Business Park
- Resurfacing of Friendship Drive

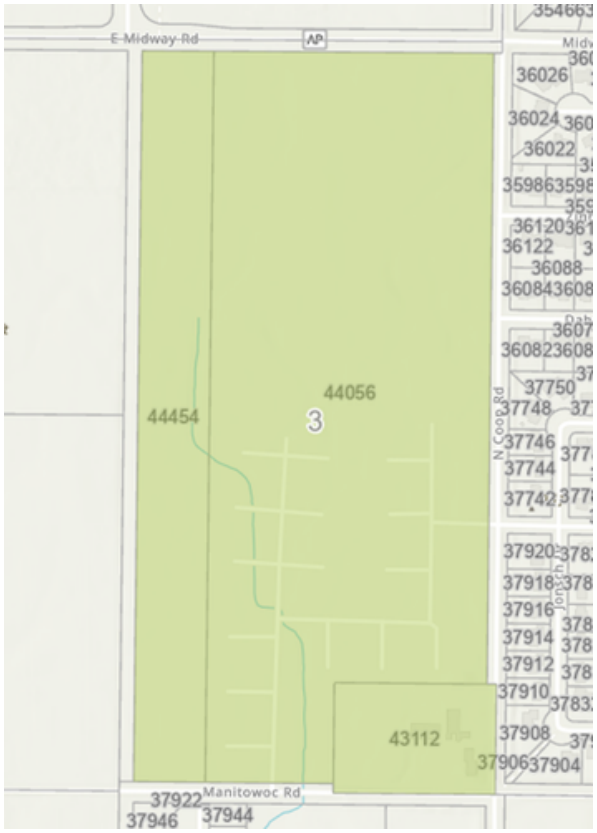
Tax Increment District 2

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	$ 211,760	$ (515,893)	$ 1,492,585	$ 1,492,585	$ 1,492,585	$ 1,829,560
Revenue						
Tax Increment	428,138	555,994	460,000	379,531	556,457	565,000
Economic Development	1,000	-	-	-	-	-
Sale of Land	-	254,315	80,500	80,480	200,000	115,150
Proceeds from Debt	900,000	1,905,000	-	-	-	-
Total Revenue	**1,329,138**	**2,715,309**	**540,500**	**460,011**	**756,457**	**680,150**
Expenditues						
TID 2 - Wages	-	-	-	-	-	4,200
TID 2 - FICA	-	-	-	-	-	320
TID 2 - Benefits	-	-	-	-	-	1,610
TID 2 - Retirement	-	-	-	-	-	310
Professional Services	92,992	49,198	10,000	16,028	20,000	15,000
Administrative Costs	1,322	2,809	650	2,570	2,570	2,500
Site Preparation	34,282	88,971	25,000	(23,225)	-	25,000
Fairways LLC	-	-	-	8,920	8,920	12,500
Property Acquisition	897,721	-	-	-	-	-
Street Improvements	1,030,474	383,917	800,000	-	-	2,000,000
G.O. Debt Principal	-	86,871	255,779	255,779	255,779	255,026
G.O. Debt Interest	-	95,065	132,213	92,813	132,213	118,841
Total Expenditures	**2,056,791**	**706,831**	**1,223,642**	**352,885**	**419,482**	**2,435,307**
Ending Fund Balance	$ (515,893)	$ 1,492,585	$ 809,443	$ 1,599,711	$ 1,829,560	$ 74,403

Tax Increment District 3

Operational Overview

TID 3 was created on July 14, 2020, as a Mixed-Use District. The termination date for the district is July 14, 2040. TID 3 includes the Kimberly School District and is located between Midway and Manitowoc Roads and Coop Road. TID 3 includes approximately 75 acres of land.



2026 Accomplishments

- Continued developer incentive payments
- Land acquisition for construction of Eisenhower Road

2027 Goals

- Construction of Eisenhower Road from Midway to Manitowoc Road
- Urbanization of Midway Road from Noe Road to Coop Road
- Urbanization of Coop Road from Midway to Manitowoc Road
- Continued developer incentive payments

Tax Increment District 3

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	$ 84,789	$ 157,957	$ 52,931	$ 52,931	$ 52,931	$ 27,544
Revenue						
Tax Increment	130,924	-	135,000	95,988	140,735	260,000
Total Revenue	**130,924**	**-**	**135,000**	**95,988**	**140,735**	**260,000**
Expenditues						
TID 3 - Wages	-	-	-	-	-	4,200
TID 3 - FICA	-	-	-	-	-	320
TID 3 - Benefits	-	-	-	-	-	1,610
TID 3 - Retirement	-	-	-	-	-	310
Professional Services	4,837	-	-	15,127	18,000	-
Administrative Costs	150	1,820	650	1,320	2,500	2,500
Grant-Driscoll Properties LLC	52,769	91,203	120,000	144,622	144,622	175,000
Street Improvements	-	12,003	575,000	-	1,000	2,245,000
Total Expenditures	**57,756**	**105,026**	**695,650**	**161,069**	**166,122**	**2,428,940**
Ending Fund Balance	$ 157,957	$ 52,931	$ (507,719)	$ (12,150)	$ 27,544	$ (2,141,396)

Tax Increment District 4

Operational Overview

TID 4 was created on September 8, 2023, as a Mixed-Use District. The termination date for the district is September 8, 2040. TID 4 includes the Appleton School District and is located along the west side of Lake Park Road and is bisected by Midway Road/County Road AP. TID 4 includes approximately 122 acres of land.



2026 Accomplishments

- Continued developer incentive payments
- Completion of Rennwood Park
- Removal of dead Ash Trees in the Rennwood Park Forest

2027 Goals

- Continued developer incentive payments

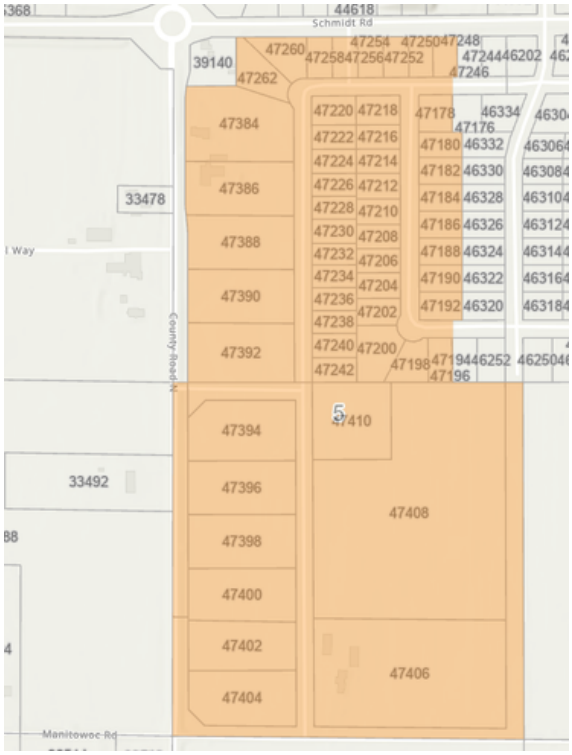
Tax Increment District 4

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	**$ 82,486**	**$ 153,488**	**$ 243,140**	**$ 243,140**	**$ 243,140**	**$ 717,112**
Revenue						
Tax Increment	568,246	1,070,341	1,250,000	966,849	1,417,566	1,405,000
Total Revenue	**568,246**	**1,070,341**	**1,250,000**	**966,849**	**1,417,566**	**1,405,000**
Expenditues						
TID 4 - Wages	-	-	-	-	-	4,200
TID 4 - FICA	-	-	-	-	-	320
TID 4 - Benefits	-	-	-	-	-	1,610
TID 4 - Retirement	-	-	-	-	-	310
Professional Services	-	369	-	-	-	-
Administrative Costs	150	1,820	650	1,320	2,500	2,500
Grant-Quattro Development LLC	497,094	865,195	1,000,000	941,094	941,094	1,020,000
Transfer Out	-	113,305	-	-	-	-
Total Expenditures	**497,244**	**980,689**	**1,000,650**	**942,414**	**943,594**	**1,028,940**
Ending Fund Balance	**$ 153,488**	**$ 243,140**	**$ 492,490**	**$ 267,576**	**$ 717,112**	**$ 1,093,172**

Tax Increment District 5

Operational Overview

TID 5 was created on January 1, 2023, as a Mixed-Use District. The termination date of the district is January 1, 2043. TID 5 is in the Kimberly School District and is located along CTH N between Midway and Manitowoc Road. TID 5 includes approximately 40 acres of land.



2026 Accomplishments

- Hiring of a commercial broker to market the commercial land
- Installation of the trail and utilities for commercial land
- Final roadway improvements along Homestead Lane and Commerce Drive
- Completion of Fire Station 70

2027 Goals

- Sale of lots in Harrison Commerce Park
- Sale of the land for duplex/townhouse development
- Planning for extension of Touchdown Drive

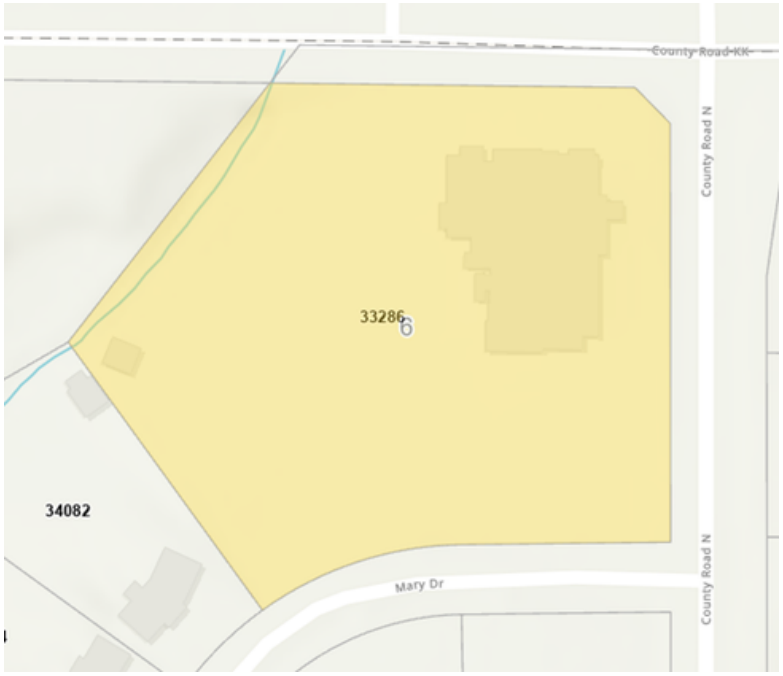
Tax Increment District 5

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	$ (596,206)	$ (1,131,313)	$ (1,727,732)	$ (1,727,732)	$ (1,727,732)	$ (2,346,835)
Revenue						
Sale of Land	-	-	250,000	-	-	150,000
Proceeds from Debt	-	1,450,000	-	-	-	-
Total Revenue	**-**	**1,450,000**	**250,000**	**-**	**-**	**150,000**
Expenditues						
TID 5 - Wages	-	-	-	-	-	4,200
TID 5 - FICA	-	-	-	-	-	320
TID 5 - Benefits	-	-	-	-	-	1,610
TID 5 - Retirement	-	-	-	-	-	310
Professional Services	79,699	128,035	25,000	31,847	55,000	25,000
Administrative Costs	1,165	5,037	650	1,568	2,500	2,500
Site Preparation	15,894	576,176	25,650	-	5,000	-
Property Acquisition	438,349	-	-	-	-	-
Street Improvements	-	1,304,729	450,000	44,940	300,000	-
Utility Improvements	-	-	-	143,348	145,000	-
G.O. Debt Principal	-	-	37,376	37,376	37,376	147,077
G.O. Debt Interest	-	32,442	74,227	51,327	74,227	66,901
Total Expenditures	**535,107**	**2,046,419**	**612,903**	**310,406**	**619,103**	**247,918**
Ending Fund Balance	$ (1,131,313)	$ (1,727,732)	$ (2,090,635)	$ (2,038,138)	$ (2,346,835)	$ (2,444,753)

Tax Increment District 6

Operational Overview

TID 6 was created on January 1, 2023, as a Mixed-Use District. The termination date for the district is January 1, 2043. TID 6 includes the Kimberly School District and is located at the intersection of CTH N and CTH KK (the former Darboy Club site). TID 6 includes approximately 4.1 acres of land.



2026 Accomplishments

- Completion of new convenience store and car wash

2027 Goals

- Continued developer incentive payments
- Reconstruction of Mary Drive, Otte Court, and other surrounding streets.
- Possible development incentive payments

Tax Increment District 6

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estiamte	2027 Proposed Budget
Beginning Fund Balance	$ (251,000)	$ (261,569)	$ (259,412)	$ (259,412)	$ (259,412)	$ (257,017)
Revenue						
Tax Increment	-	4,484	5,250	3,680	5,395	5,500
Total Revenue	**-**	**4,484**	**5,250**	**3,680**	**5,395**	**5,500**
Expenditues						
TID 6 - Wages	-	-	-	-	-	4,200
TID 6 - FICA	-	-	-	-	-	320
TID 6 - Benefits	-	-	-	-	-	1,610
TID 6 - Retirement	-	-	-	-	-	310
Professional Services	10,419	507	1,000	-	500	500
Administrative Costs	150	1,820	650	1,320	2,500	2,500
Grant-WI Wealth Management	-	-	720,000	-	-	-
Street Improvements	-	-	-	-	-	500,000
Total Expenditures	**10,569**	**2,327**	**721,650**	**1,320**	**3,000**	**509,440**
Ending Fund Balance	$ (261,569)	$ (259,412)	$ (975,812)	$ (257,052)	$ (257,017)	$ (760,957)

Utility Districts

Water Utility

Mission

To provide safe, reliable, and cost-effective public water services to customers in Harrison and the surrounding communities.

Operational Overview

Water is purchased from the City of Appleton, with a secondary connection to the Village of Fox Crossing. Harrison staff is responsible for the distribution and maintenance of water mains, valves, services, and hydrants within the Utility service area. They also provide customer service to over 2,900 accounts, including billing, account management, well permit renewals, and the annual meter changeout program. The Utility is regulated by the Wisconsin Department of Natural Resources (DNR) and the Public Service Commission (PSC), requiring annual financial and operational reporting.

2026 Accomplishments

- Completed mapping of known infrastructure locations in the Geographic Information System (GIS)
- Implemented a new software-based maintenance scheduling program with upgraded operational reporting capabilities
- Continue to increase customer participation in the direct payment plan program

2027 Goals

- Begin to transition to (GIS) based preventive maintenance programs in the distribution system
- Transition to the Civic Plus software platform for municipal utilities management and billing
- Develop an ongoing priority-based plan for repair or replacement of inoperable system valves and service valves within the service area

2027 Budget Highlights

- Increased personnel costs to fund a portion of the GIS Analyst position

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Water Customers	2,870	2,911	3,036	3,211
Water Gallons Sold (1,000 gallons)	149,450	157,716	163,900	173,400
Number of Distribution Valves Exercised	620	632	639	645

Water Utility

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Net Position	$ 11,066,818	$ 12,287,976	$ 13,114,853	$ 13,114,853	$ 13,114,853	$ 12,878,703
Revenue						
Interest Income	126,781	123,078	100,000	28,471	65,000	50,000
Residential Metered Sales	1,008,059	1,017,454	1,064,460	499,423	1,033,000	1,050,000
Commercial Metered Sales	104,350	103,362	117,940	43,418	88,000	100,000
Public Authority Metered Sales	27,993	23,523	25,150	11,292	22,000	20,000
Multifamily Metered Sales	119,459	117,941	124,180	56,774	113,000	115,000
Irrigation Metered Sales	288	(6)	-	-	-	-
Private Fire Protection Service	19,065	19,439	20,220	9,804	19,500	19,700
Public Fire Protection Service	220,137	224,709	233,620	114,126	229,000	234,000
Forfeited Discounts	2,502	2,813	2,520	1,434	3,400	4,000
Other Water Revenue	14,739	24,574	4,720	2,400	4,700	5,000
Capital Contribution	1,129,470	852,266	-	-	-	-
Total Revenue	**2,772,843**	**2,509,153**	**1,692,810**	**767,142**	**1,577,600**	**1,597,700**
Expenditures						
Taxes	71,237	80,618	71,290	-	82,000	83,500
PSC Remainder Assessment	-	1,544	-	-	1,500	1,500
Taxes Allocated to Sewer	-	(2,799)	-	-	-	-
Purchased Water - COA / FC	832,966	894,072	931,880	275,323	932,000	969,000
Operation Labor	108,091	118,431	122,031	63,092	140,000	151,430
Operation Supplies and Expenses	13,790	15,697	18,660	14,383	25,000	27,000
Accounting and Collecting Labor	26,515	16,927	29,700	5,558	29,000	29,000
Maintenance of Services	14,798	11,439	17,500	4,783	17,000	42,000
Maintenance of Meters	6,553	4,565	6,700	1,742	7,000	8,000
Maintenance of Hydrants	-	11,666	7,730	77	7,000	7,000
Insurance Expense	52,646	56,504	58,759	20,863	50,000	53,460
Supplies and Expenses	4,980	11,131	11,000	7,368	14,000	16,000
Admin and General Salaries	27,200	37,330	37,654	16,157	36,000	48,020
Office Supplies and Expenses	14,352	12,131	11,330	4,216	10,000	12,500
Outside Services Employed	51,240	28,588	46,350	17,847	46,000	46,000
Insurance Expense	12,248	9,947	12,850	14,050	14,050	15,000
Payroll Tax - FICA	13,156	14,775	16,712	7,003	17,000	19,350
Employee Pensions and Benefits	34,462	57,885	77,439	32,027	65,000	90,140
Regulatory Commission Expense	-	-	2,000	134	200	2,000
Miscellaneous General Expense	9,424	9,243	11,740	4,096	11,500	12,000
Transportation Expense	3,914	4,388	4,080	1,765	4,500	5,000
Maintenance of General Plant	4,312	3,546	9,760	9,843	12,000	8,000
Depreciation Expense	249,801	284,648	292,801	-	293,000	302,000
Total Expenditures	**1,551,685**	**1,682,276**	**1,797,966**	**500,327**	**1,813,750**	**1,947,900**
Ending Net Position	$ 12,287,976	$ 13,114,853	$ 13,009,697	$ 13,381,668	$ 12,878,703	$ 12,528,504

Sewer Utility

Mission

To provide reliable and cost-effective public sanitary sewer services to customers in Harrison and the surrounding communities.

Operational Overview

Staff oversee the maintenance of sewer mains, manholes, and lift stations within the Utility service area. Wastewater is collected through the sewer system and pumped via five lift stations to the Neenah-Menasha Wastewater Treatment Plant. In addition to operations, the staff provides customer service to over 2,900 accounts, including monthly billing, account management, and sanitary sewer connection permits. The Utility is regulated by the Department of Natural Resources (DNR), which requires annual operational reporting.

2026 Accomplishments

- Completed mapping of known infrastructure locations in the Geographic Information System (GIS)
- Implemented a new software-based maintenance scheduling program with upgraded operational reporting capabilities
- Continue to increase customer participation in the direct payment plan program

2027 Goals

- Implement a direct email option for customers to receive their bills electronically without the use of a third party
- Continue to encourage customer adoption of the Direct Payment Plan
- Complete the Lift Station 3 force main replacement project
- Continue implementation of the Geographic Information System (GIS) program

2027 Budget Highlights

- Increased personnel costs to fund a portion of the GIS Analyst position

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Sanitary Sewer Permits Issued	61	75	125	175
Sanitary Sewer Mains Televised (LF)	46,022	46,000	46,000	46,000
Direct Payment Plan Adoption*	-	299	410	500

*program implementation began in 2025

Sewer Utility

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Net Position	$ 15,829,875	$ 17,088,826	$ 18,282,964	$ 18,282,964	$ 18,282,964	$ 18,528,524
Revenue						
Interest Income	187,692	201,574	175,000	70,375	165,000	145,000
Residential Measured Service	954,504	970,459	986,510	485,488	980,000	994,700
Commercial Measured Service	105,633	105,132	113,100	44,054	90,000	90,000
Public Authority Measured Service	29,409	32,340	31,920	17,771	35,000	36,000
Multifamily Measured Service	137,927	136,524	138,060	66,233	133,000	130,000
Forfeited Discounts	2,045	2,312	2,340	1,212	2,340	2,360
Other Sewer Revenue	94,995	120,850	80,000	78,480	130,000	140,500
Capital Contribution	878,420	794,332	-	-	-	-
Total Revenue	**2,390,625**	**2,363,523**	**1,526,930**	**763,613**	**1,535,340**	**1,538,560**
Expenditures						
Taxes	-	2,799	-	-	3,000	3,100
Supervision and Labor	113,192	120,450	122,031	64,514	140,000	151,430
Fuel/Power Purchase - Pumping	23,683	22,443	25,650	10,984	23,000	24,500
Operation Supplies and Expenses	9,615	14,660	12,050	9,397	18,000	22,000
Transportation Expense	3,914	4,388	4,080	1,765	4,500	5,000
Sewerage Treatment Charges	246,607	254,534	283,660	138,860	280,000	337,500
Maintenance Sewage Collect System	41,306	42,060	145,000	408	71,000	75,000
Maint Collection Syst Pumping	6,784	12,034	25,000	2,221	6,500	7,000
Maintenance of General Plant	4,945	3,918	9,760	9,787	12,000	8,000
Accounting and Collecting Labor	52,646	56,512	58,759	20,863	50,000	53,460
Admin and General Salaries	27,200	37,330	37,654	16,157	36,000	48,020
Office Supplies and Expenses	18,898	16,733	11,330	4,301	10,000	12,500
Outside Services Employed	101,924	32,927	46,350	30,804	46,000	46,000
Insurance Expense	12,248	9,947	12,850	14,050	14,050	15,000
Employee Pensions and Benefits	34,813	58,025	77,439	32,116	65,000	90,140
Payroll Tax - FICA	13,540	14,971	16,712	7,140	17,000	19,350
Miscellaneous General Expense	9,763	28,737	14,210	30,788	35,000	12,000
NMSC Capital Charges - Interest	18,706	19,438	18,000	10,136	20,500	23,000
NMSC Capital Charges - Amortization	84,659	78,632	79,000	43,683	88,000	99,000
Depreciation Expense	307,231	338,847	350,230	-	350,230	361,000
Total Expenditures	**1,131,674**	**1,169,385**	**1,349,765**	**447,973**	**1,289,780**	**1,413,000**
Ending Net Position	$ 17,088,826	$ 18,282,964	$ 18,460,129	$ 18,598,604	$ 18,528,524	$ 18,654,085

Stormwater Utility

Mission

To protect public health, safety, property, and natural resources by reducing flooding, improving drainage, and minimizing stormwater pollution throughout the Village of Harrison.

Operational Overview

The Stormwater Utility is responsible for operating, maintaining, constructing, repairing, and replacing stormwater conveyance, control, and treatment facilities that serve the community. These facilities include storm sewers, drainage channels, detention and retention basins, culverts, and other infrastructure designed to safely collect, convey, and treat stormwater runoff.

The Village continually reviews existing stormwater infrastructure and evaluates proposed improvements to ensure compliance with current Wisconsin Department of Natural Resources (WDNR) stormwater regulations and the applicable General Permit for stormwater discharges. Through ongoing maintenance, capital improvements, and regulatory compliance efforts, the Stormwater Utility works to provide a reliable, sustainable, and environmentally responsible stormwater management system.

2026 Accomplishments

- Maintenance of the existing storm management system
- Installation of new cross culverts
- Ditch grading and riprap placement
- Lining of the culvert pipes to save on road reconstruction prices

2027 Goals

- Planning for stormwater improvements related to the total max daily load requirements
- Hire a GIS Analyst to manage stormwater mapping and DNR requirements
- Plan for a new regional stormwater detention pond off Manitowoc Road

2027 Budget Highlights

- This fund was moved from a special revenue fund to a utility fund since revenues are generated through user fees
- Personnel costs allocated to fund a portion of the GIS Analyst position

Performance Measures

Description	2024 Actual	2025 Actual	Estimated 2026	Proposed 2027
Stormwater Ponds Maintained	32	35	43	48
Erosion Control Permits Issued	4	6	11	5

Stormwater

	2024 Actual	2025 Actual	2026 Budget	2026 YTD June 30, 2026	2026 Year-End Estimate	2027 Proposed Budget
Beginning Fund Balance	$ 73,990	$ 369,052	$ 716,552	$ 716,552	$ 716,552	$ 1,042,727
Revenue						
Storm Water Utility Fees	442,071	484,958	500,000	491,458	500,000	535,000
Total Revenue	**442,071**	**484,958**	**500,000**	**491,458**	**500,000**	**535,000**
Expenditues						
Storm Water - Wages	-	-	-	-	-	25,210
Storm Water - FICA	-	-	-	-	-	1,930
Storm Water - Benefits	-	-	-	-	-	9,680
Storm Water - Retirement	-	-	-	-	-	1,830
Storm Sewer Maintenance/Ponds	50,116	47,351	22,500	19,767	40,000	25,000
Pond Rip Rap	-	-	50,000	-	10,000	5,000
Stormwater Plan/Municipal Fees	55,022	53,759	40,000	10,532	30,000	34,760
Storm Catch Basin Program	41,871	33,595	25,000	2,990	3,000	10,000
Cross Culvert Program	-	1,928	30,000	15,748	55,000	35,000
GIS Mapping	-	825	15,000	825	825	5,000
Total Expenditures	**147,009**	**137,458**	**182,500**	**49,862**	**138,825**	**153,410**
Capital						
Capital Outlay - Storm Water	-	-	370,000	23,584	35,000	472,700
Total Capital	**-**	**-**	**370,000**	**23,584**	**35,000**	**472,700**
Ending Fund Balance	$ 369,052	$ 716,552	$ 664,052	$ 1,134,563	$ 1,042,727	$ 951,617

Appendix

Glossary of Terms

Accrual Accounting: The method of accounting in which revenues are recorded when earned, and expenditures are recorded when goods and services are received, so transactions are recognized when economic activity occurs rather than when cash changes hands.

Adopted Budget: Refers to the budget amounts as originally approved by the Village Board at the beginning of the year, along with any amendments that have been approved throughout the year.

Allocation: Refers to the division of tax proceeds among local agencies.

Assessed Valuation: A value set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Property owned or held by the government with a monetary value.

Audit: An examination of an organization's financial records to determine if its funds were spent accurately and properly.

Balanced Budget: A budget where estimated expenditures and revenues are equal.

Bond: A debt security issued by the Village to finance its capital expenditures. They can be thought of as loans investors make to local governments.

Budget: A plan of financial operations containing an estimate of proposed expenditures and revenues for a specific period of time.

Budget Calendar: The schedule of key dates the Village follows in preparation and adoption of the budget.

Capital Asset: An item of significant value that has a useful life of several years. (can also be referred to as fixed assets)

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a period of five or more years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Project: The largely one-time cost for the construction, improvement, replacement, or renovation of land, structures, and equipment.

Committed Fund Balance: The portion of a governmental fund balance that can only be used for specific purposes pursuant to a formal action of the Village Board, the Village's highest level of decision-making authority.

Contingency: An amount set aside as a budgetary reserve for emergencies or unforeseen expenditures that were not budgeted.

Debt: An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of governments include bonds and notes.

Debt Limit: The maximum amount of debt legally permitted. In Wisconsin, General Obligation debt is limited to 5% of the equalized value.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: The excess of expenditures over revenues during a single accounting period.

Department: A major administrative organizational unit of the Village that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The accounting treatment where costs of long-lived tangible assets (buildings, machinery, furniture, equipment) are charged as an expense over the useful lives of the assets.

Equalized Value: The State's estimate of the full value of property used to apportion (divide) the property tax levies of the counties, school districts, and municipalities among tax districts.

Expenditure/Expense: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year: The one-year period that defines a budget cycle. The Village's fiscal period is from January 1 to December 31.

Fixed Asset: Long-lived assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fringe Benefits: These include the cost of Social Security, retirement, workers' compensation, health, dental, and life insurance premiums paid by the Village for the benefit of the employees. These costs are over and above the cost of salaries and wages paid to employees.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying out a specific purpose.

Fund Balance: The difference between assets and liabilities in a governmental fund.

Generally Accepted Accounting Principles (GAAP): A common set of accounting standards, requirements, and practices issued by the Governmental Accounting Standards Board (GASB).

General Fund: The general accounting fund of the Village. It is used to account for all financial resources, except those required to be accounted for in other special funds.

Grants: Contributions or gifts of cash or other assets from another governmental or private entity to be used or expended for a specified purpose or activity.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, police, and fire).

Infrastructure: The physical assets of the Village (e.g., roads, water lines, sewers, public buildings, parks, etc.).

Intergovernmental Revenues: Revenues received from other government units, such as the State of Wisconsin, Calumet County, or Federal funds.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy: To impose taxes, special assessments, or service charges for the support of governmental activities.

Liabilities: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Modified Accrual Accounting: The method under which revenues and other financial resources are recorded when they become measurable and available, and expenditures are recorded when liabilities are incurred, with most governmental funds accounted for using this basis.

Net Position: The residual of all other elements presented in a statement of financial position. Net position is an element of the statement of financial position and is measured by the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Nonspendable Fund Balance: The portion of a governmental fund balance that is not in spendable form or is legally or contractually required to remain intact, such as inventories, prepaid items, or noncurrent receivables.

Obligations: The amounts a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget: A financial and organizational plan for furthering the goals of the governing body for the current year.

Ordinance: A law set forth by a governmental authority; a municipal regulation.

Property Taxes: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on real property according to the property's assessed valuation and tax rate.

Resolution: A special order by the legislative body authorizing an action to occur.

Restricted Fund Balance: The portion of a governmental fund balance constrained to specific purposes by external parties, constitutional provisions, or enabling legislation, such as grant or escrow requirements.

Revenue: Income for the fiscal year; the major categories of revenue are taxes, intergovernmental payments, licenses and permits, public charges for services, fines and forfeitures, miscellaneous, and investment income.

Shared Revenue Funds: Monies levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

Special Assessment: An additional property tax assessed by the local government to pay for property and neighborhood improvement projects, such as water, sewer, and street improvements. A special assessment may only be levied against parcels of real estate that have been identified as having received a direct benefit from the improvement project. Each parcel receiving benefits from the improvement is assessed for its proportionate share of the cost of such projects.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Tax Increment District (TID): A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in the property values within the district.

Tax Levy: The total amount to be raised by general property taxes to be used to fund the annual budget adopted by the Village.

Unassigned Fund Balance: The residual classification for the General Fund representing resources available for any lawful governmental purpose, including financial emergencies, revenue shortfalls, natural disasters, or unanticipated expenditures.

Acronyms

ACH: Automated Clearing House

ADA: Americans with Disabilities Act

BOR: Board of Review

CEPP: Community Emergency Preparedness Plan

CIP: Capital Improvement Plan

CSM: Certified Survey Map

CVMIC: Cities and Villages Mutual Insurance Company

DNR: Department of Natural Resources

DOR: Department of Revenue

DOT: Department of Transportation

DPW: Department of Public Works

EMS: Emergency Medical Services

ERP: Enterprise Resource Planning

ETF: Employee Trust Fund

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FTE: Full-Time Equivalent Position

FVTC: Fox Valley Technical College

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation

LF: Linear Foot

LGIP: Local Government Investment Pool

NERIS: National Emergency Response Information System

NFIRS: National Fire Incident Reporting System

PILOT: Payment in Lieu of Taxes

PSC: Wisconsin Public Service Commission

ROW: Right-of-Way

SRF: Special Revenue Fund

TID: Tax Increment District

TIF: Tax Increment Financing

WDNR: Wisconsin Department of Natural Resources

WRS: Wisconsin Retirement System