

**VILLAGE OF HARRISON
NOTICE OF VILLAGE BOARD BUDGET WORKSHOP**

DATE: Tuesday, September 30, 2025
TIME: 4:55 pm or as soon as Board of Review Meeting adjourns
PLACE: Harrison Municipal Building
W5298 State Road 114, Menasha, WI 54952

NOTICE IS HEREBY GIVEN that the Village of Harrison will hold a 2026 Budget Workshop on Tuesday September 30, 2025.

This Budget Workshop is open to public viewing pursuant to WI Open Meeting Laws; however, public participation is not part of the agenda.

The full agenda is listed below.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **New Business for Discussion, Consideration, and /or Action**
 - a.) 2026 Proposed Budget Workshop
 - Overview
 - General Fund
 - Special Revenue Funds
 - Debt Service
 - Tax Increment Districts
 - Utility Districts
 - Capital Projects
5. **Adjournment**

Agenda posted on September 25, 2025, at the Municipal Building lobby, Harrison Utilities and at www.harrison-wi.org

Meghan Winkler
Clerk

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



VILLAGE BOARD MEETING

From:

Alissa Van Eperen, Finance Director/Treasurer

VILLAGE OF HARRISON

Meeting Date:

September 30, 2025

Title:

2026 Proposed Budget Workshop

Recommended Action:

Discussion with possible motions.

Issue:

None.

Background and Additional Information:

The proposed 2026 budgets were disbursed on Monday, September 22, 2025, for board review, along with a memo that outlined key highlights.

Budget Impacts:

None.

Attachments:

None.



Proposed 2026 Budget

Village Officials

Elected Officials

Scott Handschke

(Village President)

Julene Baldwin

(Village Trustee)

Mike Brantmeier

(Village Trustee)

Matt Lancaster

(Village Trustee)

Frank Thiel

(Village Trustee)

Mark Van Hefty

(Village Trustee)

Vacant

(Village Trustee)

Executive Team

Chad Pelishek

(Village Manager)

Jeff Funk

(Public Works Operations Manager)

Jarred Gerl

(Fire Chief)

Alissa Van Eperen

(Finance Director/Treasurer)

Meghan Winkler

(Village Clerk/Human Resources Manager)

Brandon Barlow

(Utilities Office Manager)

Tom Van Zeeland

(Utilities Operator Foreman)

Calumet County Sheriff's Department

(Police Services)

ABOUT

Harrison is nestled along the scenic northeast shores of Lake Winnebago, offering a balanced mix of urban and rural living. The Village is located east of the City of Appleton and 28 miles southwest of the City of Green Bay.

Originally chartered in 1853 as the Town of Lima, the name was changed to the Town of Harrison in 1858. Since the first Town meeting on the "Pratt farm" south of Sherwood, Harrison has continued to grow into a vibrant community.



In 2013, residents voted to incorporate the Town into the Village of Harrison. On March 8, 2013, the Secretary of State, Douglas LaFollette, certified the incorporation. After the incorporation, both the Village of Harrison and the Town of Harrison entered into a boundary agreement that reunified both the Town of Harrison and the Village of Harrison into one community known as the Village of Harrison.

Today, the Village of Harrison covers approximately 32 square miles and is home to a population of 15,090. The Village is the largest municipality in Calumet County, and depending on location, residents may be part of one of five school districts: Appleton, Hilbert, Kaukauna, Kimberly, or Stockbridge. As a rapidly developing community, the Village currently maintains six Tax Increment Districts (TIDs) to attract and support new development opportunities

Each year, the Village partners with the Kiwanis Club of Darboy to offer the Summer Fun in the Park series of events held at the Darboy Community Park. The events are family-friendly and free, with Touch-A-Truck and Flight Night being the most popular. This year, in conjunction with Flight Night, the Village hosted its very first drone show with an estimated attendance of 5,000 people throughout the event.

Demographically, Harrison has a median age of 36.5 years. About 46% of residents hold a bachelor's degree or higher. The median household income is \$113,004, with approximately 72% of households earning more than \$75,000 annually. The village aims to balance residential growth with expanded commercial development to reduce tax pressure and improve access to goods and services for its residents.

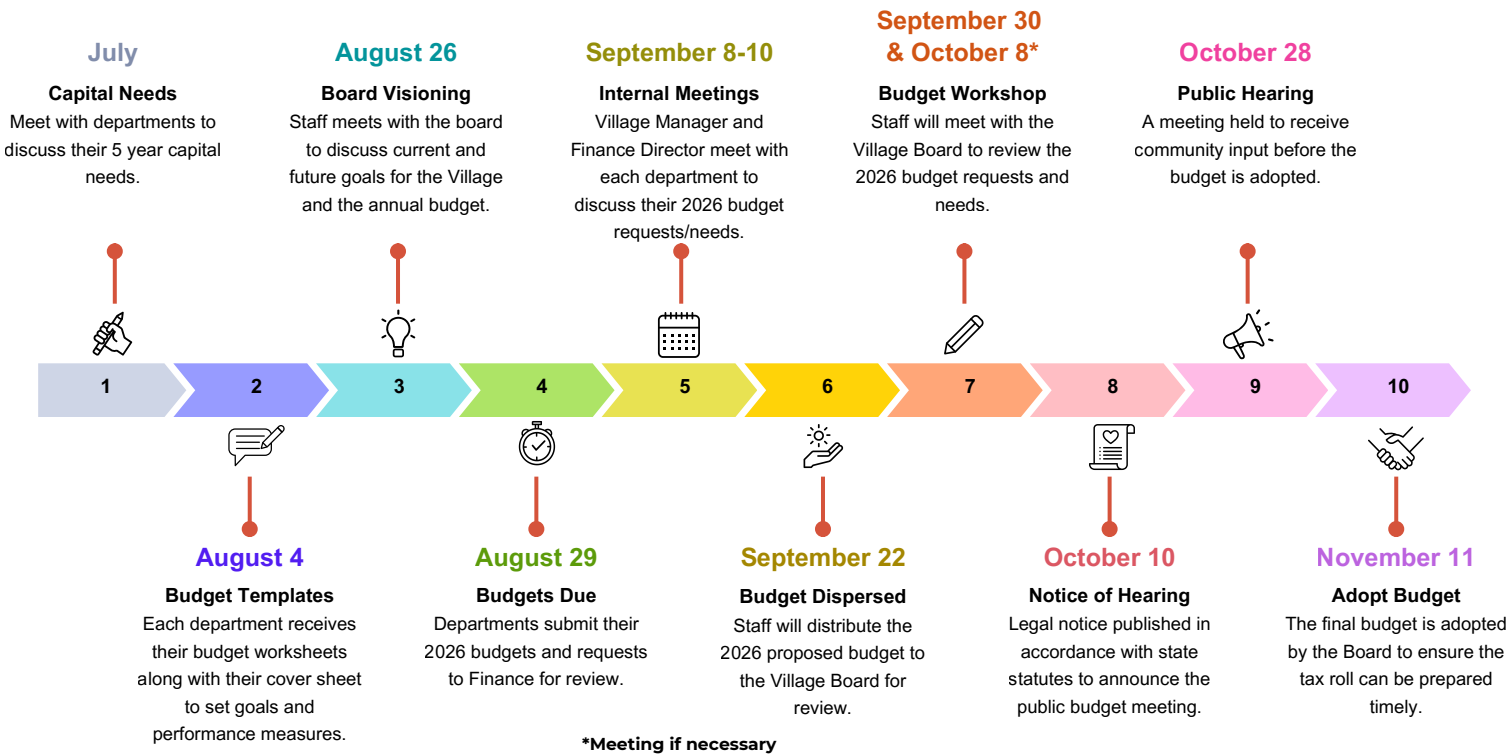


Budget Process

Budget Adoption and Calendar

In September, the proposed draft budget is presented to the Village Board, and then a public budget work session is held, with a potential one in October if necessary. The Village Board collaborates with staff to finalize the document. The finalized proposed budget is then submitted for a Public Hearing in October. Final edits are made at this meeting before the budget is formally adopted, and the final document is prepared. Adoption in November is essential to allow sufficient time for coordination with the Calumet County Treasurer to calculate, print, and mail property tax bills by the third Monday in December.

The budget calendar below outlines the timeline that guides the adoption process. Staff rely on this schedule to ensure all departments are informed of key deadlines and responsibilities.



Balanced Budget

When preparing the annual budget, the Village has to present a balanced general fund budget. This means that the total of all revenues and other financing sources must equal the total expenditures and other financing uses.

General Fund Summary

General Fund Revenues

Section 4, Item a.

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Taxes						
General Property Taxes	2,877,411	3,207,500	1,800,000	1,430,490	1,800,000	1,800,000
Forest Cropland/MFL Taxes	30	819	-	18	18	18
Room Tax	-	-	-	31	100	100
Payments In Lieu of Taxes	69,853	69,435	60,000	-	69,000	69,000
Interest - Personal Property Tax	-	(1,848)	-	-	-	-
Other Taxes	11,694	827	-	-	-	-
Total Taxes	2,958,988.00	3,276,733.00	1,860,000.00	1,430,539.00	1,869,118.00	1,869,118.00
Special Assessments						
Special Assessments	760,109	263,527	359,200	29,776	186,680	147,325
S/W Agreement - Lexington Home	114,099	114,099	114,100	114,099	114,099	-
Total Special Assessments	874,208.00	377,626.00	473,300.00	143,875.00	300,779.00	147,325.00
Intergovernmental						
State Shared Revenues	86,079	435,703	415,000	-	444,876	458,812
Personal Property Aid	5,897	5,897	2,600	13,266	13,266	13,265
State Fire Dues - Harrison	65,351	78,973	79,000	-	87,348	-
State Fire Dues - Sherwood/Woodville	1,535	71,512	18,300	-	25,079	-
Exempt Computer Aid	42,434	42,434	42,000	-	42,043	42,000
Public Safety Grant	12,675	834	-	-	-	-
State EMS Funding	-	-	-	66,741	66,741	-
State Transportation Aids	434,861	499,950	450,000	257,388	514,775	520,000
Local Road Improvement Aid	-	56,623	11,000	364,205	364,205	-
Recycling Grant	21,662	21,858	21,800	21,880	21,880	22,000
State General Relief Aid	1,911	-	-	-	-	-
State Grant - Friendship Trail	-	-	-	52,401	52,401	-
DNR	-	3,081	-	3,081	3,081	3,000
PILOT on State Conserv Land	-	2,376	-	2,504	2,504	2,500
Total Intergovernmental	672,405.00	1,219,241.00	1,039,700.00	781,466.00	1,638,199.00	1,061,577.00
Licenses and Permits						
Liquor and Beverage Licenses	5,527	5,893	5,200	5,689	5,700	6,000
Operators Licenses	3,930	4,385	4,000	2,825	4,000	4,000
Cigarette Licenses	373	300	300	300	300	300
Cable Television Franchise Fee	99,505	121,988	95,000	22,780	100,000	100,000
Dog Licenses Fees	5,435	6,436	10,000	3,446	10,000	10,000
Building Permit Fee	55,259	66,308	52,000	35,816	62,250	68,000
HVAC Permit	15,615	19,232	7,000	10,433	17,500	18,000
Plumbing Permit	16,849	20,750	10,000	10,839	20,000	20,000
Electrical Permit	23,739	30,988	13,000	15,610	27,500	32,000
Siding/Windows/Roof Permit	2,720	2,920	1,000	1,360	3,000	4,000
Pool Permit	440	1,920	1,000	240	720	1,000
Lot Grade Fee	70,520	92,020	40,000	43,000	80,000	86,000
Driveway Grade Fee	15,170	19,795	9,000	9,250	18,000	19,000
Culvert Permit	300	150	200	-	150	150
Demolition Permit	150	-	100	-	-	-
Utility Permit Fee	31,706	23,642	2,500	13,215	25,000	25,000



	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Zoning Permit Fee	33,625	39,175	22,000	23,325	37,000	40,000
Erosion Permit	19,954	23,410	6,500	6,611	16,000	17,500
Plat and CSM Review Fee	2,670	3,340	2,000	685	1,750	1,750
Site Plan Review Fee	2,455	1,475	600	1,050	2,500	2,500
Other License/Permit Fee	1,370	1,070	-	2,260	3,000	1,250
Fireworks Permit	-	100	-	50	50	50
Total License and Permits	407,312.00	485,297.00	281,400.00	208,784.00	434,420.00	456,500.00
Fines and Forfeitures						
Ordinance Violations	-	5,146	5,000	1,456	2,000	750
Parking Violations	11,316	930	1,000	555	750	750
Total Fines and Forfeitures	11,316.00	6,076.00	6,000.00	2,011.00	2,750.00	1,500.00
Charges for Services						
Administrative Fee	28,462	34,898	20,000	19,256	30,000	33,000
Publication Fee - Liquor	(68)	-	-	273	275	275
Real Estate Inquiry Fee	10,140	12,780	8,000	6,090	12,000	11,500
Credit Card Surcharge	1,366	1,428	700	916	1,200	-
Law Enforcement Charges	556,928	640,069	785,000	-	1,076,665	1,270,640
Transportation Utility Charges	660,557	-	-	-	-	-
Road Department Revenue	4,497	6,194	2,000	16,285	27,500	15,000
Street Lights Fee	-	3,414	1,200	1,315	1,315	-
Stormwater Drainage Fee	-	-	-	2,027	2,027	-
Refuse Collection Fee	450,510	464,440	413,800	3,258	430,000	440,000
Recycling Collection Fee	222,441	229,392	259,700	1,723	265,000	280,000
Weed and Nuisance Control Fee	275	1,251	1,000	1,348	1,500	1,000
Compost Site Sticker Fee	37,900	38,720	30,000	30,340	35,000	45,000
Park Shelter Rental Fee	2,773	3,412	2,500	2,204	3,000	3,000
Municipal Hall Rental Fee	3,412	2,749	2,000	1,896	2,500	2,250
Fire Contracts - Sherwood/Woodville	172,814	173,739	173,700	203,112	203,112	198,000
Total Charges for Services	2,152,007.00	1,612,486.00	1,699,600.00	290,043.00	2,091,094.00	2,299,665.00
Miscellaneous						
Banking - Earned Interest	716,761	942,442	700,000	587,762	950,000	757,065
Special Assessment - Interest	2,739	1,881	5,000	547	2,000	1,250
Sales - Fire Equipment	8,600	-	-	-	-	-
Sales - Public Works Equipment	1,000	-	-	8,426	8,425	-
Insurance Recoveries	2,073	2,438	5,000	-	6,100	-
Donations	-	4,746	-	3,721	4,000	-
Treasurer - Cash Over	39	9	-	8	25	-
Miscellaneous Revenues	25,511	6,200	10,000	27,349	30,000	9,000
Transfer from Debt Service Fund	-	2,507,724	-	-	-	-
Total Miscellaneous	756,723.00	3,465,440.00	720,000.00	627,813.00	1,000,550.00	767,315.00
Total Revenue	\$ 7,832,959	\$ 10,442,899	\$ 6,080,000	\$ 3,484,531	\$ 7,336,910	\$ 6,603,000

General Fund

Section 4, Item a.

Expenditures by Department

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
General Government						
Village Board	43,003	55,980	68,800	31,408	59,600	68,030
General Administration	676,940	851,475	1,045,465	387,509	775,650	1,253,175
Election	20,121	42,612	25,200	29,477	33,161	52,450
Legal	70,366	110,438	155,000	23,498	105,000	115,000
Insurance	71,716	78,579	90,000	113,871	134,630	102,800
Assessor	40,940	40,900	41,000	34,765	41,000	50,000
Planning	110,347	122,023	136,500	61,309	162,805	127,550
Village Hall Complex	15,850	12,706	18,000	8,856	16,500	19,200
Total General Government	1,049,283	1,314,713	1,579,965	690,693	1,328,346	1,788,205
Public Safety						
Law Enforcement	739,755	748,001	1,079,200	362,066	1,001,945	1,272,640
Fire and Rescue	357,815	437,805	662,000	229,829	671,640	715,230
Building Inspection	159,518	203,383	252,800	121,638	317,750	212,940
Total Public Safety	1,257,088	1,389,189	1,994,000	713,533	1,991,335	2,200,810
Public Works						
Public Works	2,405,740	2,337,137	2,426,035	1,164,208	2,259,794	2,531,910
Culture, Recreation and Education						
Parks and Trails	40,882	47,841	80,000	22,395	65,000	82,075
Capital Outlay						
Capital Outlay	2,598,440	3,259,013	-	248,295	248,295	-
Total General Fund Expenditures	\$ 7,351,433	\$ 8,347,893	\$ 6,080,000	\$ 2,839,124	\$ 5,892,770	\$ 6,603,000



General Fund

Fund Balance Projection

Section 4, Item a.

Beginning Fund Balance Per Audit - January 1, 2025	\$ 11,342,250
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Plus:	Estimated Revenues - FY 2025	5,536,910
	Estimated Tax Levy - FY 2025	1,800,000
	Total Revenues - FY 2025	<u>7,336,910</u>

Less:	Estimated Expenditures - FY 2025	5,892,770
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Operating Surplus (Deficit) - 2025	1,444,140
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Estimated Beginning Fund Balance - January 1, 2026	\$ 12,786,390
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Plus:	Estimated Revenues - FY 2026	4,803,000
	Estimated Tax Levy - FY 2026	1,800,000
	Total Revenues - FY 2026	<u>6,603,000</u>

Less:	Estimated Expenditures - FY 2026	6,603,000
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Operating Surplus (Deficit) - 2026	-
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Less:	Budgeted Fund Balance Drawdown (Capital)	3,622,500
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Estimated Beginning Fund Balance - January 1, 2027	\$ 9,163,890
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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. Its primary duties include:

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

2025 Accomplishments

- Promoted the Assistant Village Manager to Manager
- Completion and sale of lots in the Crossroads Business Park to diversify the Village's tax base
- Awarded contracts for the new Fire Station 70 and Public Works expansion project
- Started construction of the Harrison Commerce Park to diversify the Village's tax base
- Adopted the 2045 Comprehensive Plan

2026 Goals

- Successful completion of the new Fire Station 70
- Completion and development in Harrison Commerce Park
- Continue to maintain a balanced budget
- Continue to foster an open community with residents
- Develop a vision and mission

2026 Budget Highlights

- No significant budget changes from 2025



Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Number of Meetings Held	21	19	19	20
Number of Public Listening Sessions	-	-	1	2
Ordinances Adopted	14	16	15	15



Village Board

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Village Board - Wages	33,600	41,355	52,000	19,699	44,000	52,000
Village Board - FICA	2,571	3,163	4,000	1,507	3,400	3,980
Total Personnel	36,171	44,518	56,000	21,206	47,400	55,980
Operations and Maintenance						
Village Board - Training	-	3,906	800	285	500	800
Village Board - Dues	6,828	5,981	7,500	6,924	6,950	7,500
Village Board - Telephone	-	1,496	3,500	1,680	3,400	3,500
Village Board - Supplies	4	79	1,000	1,313	1,350	250
Total Operations and Maintenance	6,832	11,462	12,800	10,202	12,200	12,050
Total Village Board	\$ 43,003	\$ 55,980	\$ 68,800	\$ 31,408	\$ 59,600	\$ 68,030



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.

2025 Accomplishments

- Continued communication to residents, including 4 editions of the Village newsletter, frequent social media and website posts, and implementation of SeeClickFix
- Various projects designed, bid, and construction started, including road projects, park projects, DPW expansion project, new Fire Station, emergency generator, and playground updates
- Strategic financial planning, successful completion of 2024 audit, creation of a human resources manager role, various CVMIC safety and leadership training for all staff and/or management staff



2026 Goals

- Successful completion of all projects, including the new Fire Station 70
- Implementation of a new Enterprise Resource Planning System to automate building permitting, expansion of online payment options to better serve residents, and timesheet entries
- Successful implementation of the projects identified in the 2026 Capital Improvement Plan

2026 Budget Highlights

- Payroll allocations have been updated. Village Manager, Clerk/HR Manager, and IT Manager’s time has been allocated to General Administration, and a portion to the utilities
- Continued use of contingency to help with potential unforeseen expenditures
- Service contract line item has a slight increase for new products like GovAI, Canva, and Adobe subscriptions, as well as potential CNS costs for IT until someone is hired in the IT Manager role
- Election budget increased due to four elections in 2026, which means higher wages and more money in supplies for ballots and envelopes
- Insurance amount was allocated to the utilities, and new for 2026, a portion was allocated to the fire budget
- For the assessor, there is a slight increase for the new anticipated contract that will include a revaluation sooner than five years and potential office hours during that year

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Newsletters Sent	2	4	4	4
Number of Elections	2	4	2	4
New Voter Registrations	343	2,609	350	2,000
Absentee Ballots Issued	1,811	7,345	2,474	7,000
Property Tax Bill	5,971	5,780	5,900	5,950
Bond Rating	Aa1	Aa1	Aa1	Aa1



General Administration

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
General Administration - Wages	365,322	386,159	516,000	159,918	375,000	661,475
General Administration - FICA	26,757	28,385	39,200	11,407	28,750	50,686
General Administration - Benefits	135,002	113,624	195,000	72,052	135,000	176,560
General Administration - Retirement	24,883	21,702	35,700	10,647	27,500	47,704
Total Personnel	551,964	549,870	785,900	254,024	566,250	936,425
Operations and Maintenance						
General Administration - Training	3,747	4,377	9,000	2,188	5,000	8,000
General Administration - Dues	356	393	1,500	486	1,000	1,000
General Administration - Supplies	22,089	21,548	20,000	7,978	18,000	20,000
General Administration - Postage	4,555	8,411	6,000	2,213	6,000	6,000
General Administration - Serv Contracts	84,565	202,121	131,670	110,349	158,000	180,000
General Administration - Publications	893	2,546	2,000	648	1,250	1,500
General Administration - Postage	8,543	18,306	35,000	9,623	20,000	25,000
Memorial Expenses	228	160	500	-	150	250
Uncollectable Taxes	-	43,743	-	-	-	-
Contingency	-	-	53,895	-	-	75,000
Total Operations and Maintenance	124,976	301,605	259,565	133,485	209,400	316,750
Total Administrative Services	\$ 676,940	\$ 851,475	\$ 1,045,465	\$ 387,509	\$ 775,650	\$ 1,253,175



Elections

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Elections - Wages	5,891	27,949	14,500	11,933	14,000	30,000
Elections - FICA	12	33	100	38	50	50
Total Personnel	5,903	27,982	14,600	11,971	14,050	30,050
Operations and Maintenance						
Elections - Training	159	397	200	-	200	150
Elections - Service Contracts	2,282	2,716	3,500	4,803	6,000	6,000
Elections - Supplies	7,463	4,482	3,500	9,041	9,041	10,000
Elections - Postage	4,000	6,366	2,400	3,093	3,300	5,500
Elections - Publications	314	669	1,000	569	570	750
Total Operations and Maintenance	14,218	14,630	10,600	17,506	19,111	22,400
Total Elections	\$ 20,121	\$ 42,612	\$ 25,200	\$ 29,477	\$ 33,161	\$ 52,450



Legal

Operations and Maintenance
Legal
Highway - Legal
Total Operations and Maintenance

Total Insurance

2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
70,366	110,438	120,000	15,786	90,000	100,000
-	-	35,000	7,712	15,000	15,000
70,366	110,438	155,000	23,498	105,000	115,000
\$ 70,366	\$ 110,438	\$ 155,000	\$ 23,498	\$ 105,000	\$ 115,000



Insurance

Operations and Maintenance

Insurance - Property and Crime
Insurance - Workers Compensation
Insurance - General and Auto

Total Operations and Maintenance

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Insurance - Property and Crime	15,893	17,943	34,100	19,243	40,000	33,600
Insurance - Workers Compensation	36,267	41,476	29,300	39,705	39,705	29,235
Insurance - General and Auto	19,556	19,160	26,600	54,923	54,925	39,965
Total Operations and Maintenance	71,716	78,579	90,000	113,871	134,630	102,800
Total Insurance	\$ 71,716	\$ 78,579	\$ 90,000	\$ 113,871	\$ 134,630	\$ 102,800



Assessor

Operations and Maintenance

Assessor - Supplies

Assessor - Contract

Total Operations and Maintenance

Total Assessor

2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
40	-	-	-	-	-
40,900	40,900	41,000	34,765	41,000	50,000
40,940	40,900	41,000	34,765	41,000	50,000
\$ 40,940	\$ 40,900	\$ 41,000	\$ 34,765	\$ 41,000	\$ 50,000



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.

2025 Accomplishments

- Successful completion and adoption of the 2045 Comprehensive Plan
- Issuance of building and zoning permits with numbers similar to 2024
- Timely completion of stormwater and erosion control applications for new development

2026 Goals

- Modernization of the Zoning Code
- Continued economic development initiatives within the Village
- Staff training on trends and changes in the planning world

2026 Budget Highlights

- Reduced wages due to the new allocation of payroll time
- The amount for a consultant is for the zoning code update



Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Rezoning Applications	12	8	5	6
Certified Survey Maps	12	21	15	15
Code Enforcement Letters	-	23	20	20
Site Plans	5	6	10	12



Planning

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Planning - Salary	84,908	98,642	62,500	49,146	108,375	74,380
Planning - FICA	6,607	7,714	4,800	3,778	8,290	5,690
Planning - Benefits	(2,375)	217	20,000	327	600	620
Planning - Retirement	5,774	6,815	4,400	3,416	7,540	5,360
Total Personnel	94,914	113,388	91,700	56,667	124,805	86,050
Operations and Maintenance						
Planning - Per Diem	3,735	3,105	3,500	900	1,500	1,500
Planning - Dues	618	-	1,000	-	1,000	1,000
Planning - Consultants	-	-	25,000	-	25,000	25,000
Planning - Training	3,633	62	3,500	-	2,000	2,000
Planning - Supplies	1,515	235	1,000	3,486	5,000	5,000
Planning - Publications	2,332	1,603	800	87	1,000	1,500
Development	3,600	3,630	10,000	169	2,500	5,500
Total Operations and Maintenance	15,433	8,635	44,800	4,642	38,000	41,500
Total Planning	\$ 110,347	\$ 122,023	\$ 136,500	\$ 61,309	\$ 162,805	\$ 127,550



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.

2025 Accomplishments

- Provide a dry, safe, climate-controlled space for my employees.
- Installed a backup generator and transfer switch for emergencies

2026 Goals

- Completion of design drawings for additional security features and office space
- Transition board room, community events, and rentals to the new Farmers Field Pavilion
- Updates as needed to secure the network and servers from cyber-attacks

2026 Budget Highlights

- Basic increases for utilities and for the newly added space in Public Works



Village Hall Complex

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Operations and Maintenance						
Municipal Building - Supplies	-	-	5,000	442	2,500	4,000
Municipal Building - Electric	6,280	5,962	5,800	3,110	5,800	6,000
Municipal Building - Heat	7,454	4,347	5,200	3,815	5,200	5,700
Municipal Building - Telephone	2,116	2,397	2,000	1,489	3,000	3,500
Total Operations and Maintenance	15,850	12,706	18,000	8,856	16,500	19,200
Total Village Hall Maintenance	\$ 15,850	\$ 12,706	\$ 18,000	\$ 8,856	\$ 16,500	\$ 19,200



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.

2025 Accomplishments

- Approval and recruitment of a sergeant assigned to the management of the Harrison Sheriff’s officers
- Branding of the Village-owned squad cars with Harrison Patrol
- Continued enforcement on village streets



2026 Goals

- Integration of the new management position to serve the residents better
- Continued improvement on patrols of village streets and improvement on speeding within neighborhoods
- Engagement events to build trust and relationships with Village residents

2026 Budget Highlights

- Increase in the law enforcement contract that adds another officer and a sergeant in Harrison, along with typical squad replacement

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Total Incidents	4,204	4,358	4,296	4,350
Traffic Stops	1,171	1,351	1,496	1,600
Welfare Checks	138	140	118	115
Crashes	132	146	160	130



Law Enforcement

Operations and Maintenance

Law Enforcement - Contract
School Crossing Guard and Lights
Other Health - HOVPP

Total Operations and Maintenance

Total Law Enforcement

2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
737,909	746,070	1,076,700	360,123	1,000,000	1,270,640
1,846	1,931	2,000	1,943	1,945	2,000
-	-	500	-	-	-
739,755	748,001	1,079,200	362,066	1,001,945	1,272,640
\$ 739,755	\$ 748,001	\$ 1,079,200	\$ 362,066	\$ 1,001,945	\$ 1,272,640



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 the evolving needs of the Villages of Harrison, Sherwood, and the Town of Woodville—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.

2025 Accomplishments

- Successful organization/implementation of the design phase for new Fire Station 70
- The hiring of our new Community Risk Reduction Officer
- Successful implementation of paperless record keeping for fire inspections

2026 Goals

- Ensure all aspects of the future investment in Fire Station 60 are carefully planned
- Partner in the Station 70 construction phase to help ensure things progress as planned
- Ensure the fire department data reporting transition from NFIRS to NERIS is successful



2026 Budget Highlights

- 2% Fire Dues revenue and expenses were moved to their own special revenue fund
- Reduced consultant budget due to the 2025 fire staffing study and shared services review
- Increase for utilities due to the new fire station being built with a larger footprint
- Increase in the training budget for the addition of the Community Risk Reduction Officer and investigator certifications

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Emergency Calls	632	606	606	630
Inspections	630	616	806	820
Training Hours	1,626	1,910	2,132	2,300
Outreach Events	24	22	26	30



Fire Rescue

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Fire - Wages	177,058	194,887	339,800	124,501	300,000	337,380
Fire - FICA	13,576	14,801	17,300	9,355	22,000	25,810
Fire - Benefits	694	27,355	50,800	27,245	50,000	69,860
Fire - Retirement	35,401	39,879	50,600	9,307	56,000	60,780
Fire - 1st Responder Wages	30,411	35,879	-	-	-	-
Fire - 1st Responder FICA	2,326	2,745	-	-	-	-
Fire - 1st Responder Retirement	6,830	7,214	-	-	-	-
Total Personnel	266,296	322,760	458,500	170,408	428,000	493,830
Operations and Maintenance						
Fire - Insurance	-	-	-	-	-	30,000
Fire - Per Diem	540	1,260	1,500	585	1,500	1,500
Fire - Consultants	-	-	59,100	3,302	45,000	-
Fire - Training	7,961	9,055	10,000	4,841	10,000	15,000
Fire - Supplies/Services	41,514	33,371	31,000	7,875	31,000	31,000
Fire - Physicals	2,995	5,251	5,000	592	5,000	5,000
Fire - Software	-	5,233	7,500	4,875	5,875	9,500
Fire - Appreciation Night	-	2,442	3,000	2,065	2,065	3,000
Fire - Annual Tests/Certifications	-	5,897	10,000	7,757	10,000	10,000
Fire - 2% Dues Expense	-	1,208	-	365	54,200	-
Fire - Electric	4,760	4,454	5,500	1,911	5,500	7,500
Fire - Heat	5,459	3,696	8,000	2,955	8,000	9,500
Fire - Telephone	546	609	2,400	954	2,000	2,400
Fire - Water and Sewer	4,645	4,082	6,000	1,705	4,000	5,500
Fire - Vehicle Maintenance	7,349	20,364	13,000	15,236	26,000	35,000
Fire - Equipment Maintenance	3,257	4,536	5,500	1,274	10,000	15,500
Fire - Fuel	-	102	6,000	-	6,000	6,000
Fire - Building Maintenance	-	-	15,000	595	2,500	20,000
Fire - 1st Responder Operations	12,493	13,485	15,000	2,534	15,000	15,000
Total Operations and Maintenance	91,519	115,045	203,500	59,421	243,640	221,400
Total Fire Rescue	\$ 357,815	\$ 437,805	\$ 662,000	\$ 229,829	\$ 671,640	\$ 715,230



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. Conduct site inspections at various stages of construction to assess compliance. Issues building permits and certificates of occupancy, may also issue stop-work orders or citations for violations.

2025 Accomplishments

- Obtained four UDC certifications to inspect residential properties
- Enforcement of erosion control and storm water-related issues pursuant to the Village’s MS-4 permit.
- Provided customer service at the front counter of Village Hall for residents and contractors.

2026 Goals

- Obtain the commercial inspector certifications
- Work with the Village Manager on the contract for shared services with Sherwood
- Increase building inspection revenues

2026 Budget Highlights

- Reduction in the cost of the building inspector contract due to the full-time building inspector receiving continued certifications

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
New Single Family Homes	82	108	105	100
New Multi-Family Homes*	-	-	-	1
New Commercial/Industrial Buildings	17	10	14	15

*not previously tracked

Building Inspection

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Inspections - Wages	-	-	93,600	30,740	75,000	84,700
Inspections - FICA	-	-	7,200	2,283	5,750	6,480
Inspections - Benefits	-	-	25,400	12,232	25,000	29,660
Inspections - Retirement	-	-	6,600	2,136	5,250	6,100
Total Personnel	-	-	132,800	47,391	111,000	126,940
Operations and Maintenance						
Inspections - Training	-	-	5,000	1,191	2,500	7,000
Inspections - Dues	-	-	-	82	250	500
Inspections - Supplies	-	-	-	2,091	4,000	6,500
Inspections - Contract	126,440	155,321	90,000	54,215	170,000	40,000
Inspections - Grade Checks	33,078	48,062	25,000	16,668	30,000	32,000
Total Operations and Maintenance	159,518	203,383	120,000	74,247	206,750	86,000
Total Building Inspection	\$ 159,518	\$ 203,383	\$ 252,800	\$ 121,638	\$ 317,750	\$ 212,940



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. We strive 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 rights-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.

2025 Accomplishments

- Construction of new offices, breakroom, ADA-compliant restrooms, and equipment bays
- Completion of Crossroads Business Park infrastructure addition
- Fleet management to provide safe and reliable equipment/vehicles

2026 Goals

- Continued maintenance and reconstruction of the Village streets per the 5-year Road Paving Plan
- Successful completion of Harrison Commerce Park and the New Fire Station 70
- Completion of reconstruction of Old Highway Road with the start of a new regional recreational trail

2026 Budget Highlights

- Increase in garbage and recycling costs due to more residents, but revenues also increase due to the special charge that goes on the tax bill
- The road maintenance budget will be used for seal and crack coating on Hord Road, Kuepler Road, Ertl Road, and Lakeshore Drive



Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Number of Lane Miles Maintained	208.2	210.0	212.8	214.0
Number of Vehicles/Equipment Maintained	30	32	33	35
Number of SeeClickFix Concerns*	-	-	78	100

*program implementation began in 2025



Public Works

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Personnel						
Highway - Wages	543,053	581,142	540,800	261,533	575,000	632,000
Highway - Part Time Wages	71,765	63,478	100,000	24,556	72,500	78,390
Highway - Overtime Wages	33,784	38,970	38,000	35,896	52,500	49,550
Highway - FICA	42,571	47,004	52,000	21,563	48,000	52,050
Highway - Part Time FICA	5,490	4,947	-	1,879	5,550	6,090
Highway - Benefits	161,915	157,276	186,700	104,214	195,000	225,850
Highway - Retirement	39,600	44,614	40,300	20,663	42,000	48,980
Total Personnel	898,178	937,431	957,800	470,304	990,550	1,092,910
Operations and Maintenance						
Highway - Engineering/Consulting	27,757	36,670	30,000	3,943	18,000	25,000
Highway - Training	618	4,166	4,000	-	-	3,000
Highway - CDL/Testing	831	3,598	1,500	296	300	500
Highway - Supplies	31,019	41,059	35,000	18,993	30,000	35,000
Highway - Electric	9,420	8,943	10,000	4,666	9,000	10,000
Highway - Telephone	2,419	3,477	3,500	2,058	3,500	3,500
Highway - Building Maintenance	23,699	48,578	38,000	16,294	30,000	38,000
Highway - Fuel	73,833	74,501	76,000	39,724	50,000	60,000
Highway - Vehicle Maintenance	54,000	63,414	40,000	19,490	40,000	40,000
Highway - Equipment Maintenance	105,191	106,151	80,000	21,194	50,000	70,000
Highway - Road Maintenance	304,637	162,746	214,100	134,166	170,000	240,000
Highway - Contracts	-	-	-	49	49	-
Highway - Ditching/Grading	20,268	10,134	40,000	229	7,500	10,000
Highway - Salt and Sand	114,658	81,803	115,000	114,934	115,000	115,000
Highway - Signs	18,255	11,153	27,835	5,840	12,500	22,000
Highway - Street Lighting	19,429	18,209	18,800	12,262	22,895	26,000
Highway - Sidewalk Maintenance	6,300	20,228	10,000	-	3,000	10,000
Illicit Discharge Program	5,291	6,333	5,000	1,798	2,500	5,000
Refuse and Garbage Services	421,808	418,782	434,500	177,978	430,000	435,000
Recycling Services	262,094	269,810	270,000	115,406	265,000	280,000
Compost Site	6,035	9,951	10,000	4,584	10,000	10,000
Weed and Nuisance Control	-	-	5,000	-	-	1,000
Total Operations and Maintenance	1,507,562	1,399,706	1,468,235	693,904	1,269,244	1,439,000
Total Public Works	\$ 2,405,740	\$ 2,337,137	\$ 2,426,035	\$ 1,164,208	\$ 2,259,794	\$ 2,531,910



Parks and Trails

Mission

To improve the quality of life and promote health and wellness to 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 working to connect through Harrison.

2025 Accomplishments

- Construction of the Village’s first inclusive natural playground at Rennwood Park
- Partnership with Kimberly School District to build a new pavilion at Farmers Field
- Fence replacement at Harrison Athletic Complex and Playground replacement

2026 Goals

- Successful completion of the construction of Rennwood Park
- Successful completion of the construction of Farmers Field Pavilion
- Continued maintenance and upkeep of existing parks and trails
- Become a member of the Wisconsin Park Association and attend conferences

2026 Budget Highlights

- New line items were added for dues and training for staff to become members of the Wisconsin Park and Recreation Association and attend a conference

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Number of Parks Maintained	3	4	5	5
Donated Trees and Benches*	-	-	7	5
Number of SeeClickFix Concerns*	-	-	5	10

*program implementation began in 2025



Parks and Trails

Operations and Maintenance

Parks - Maintenance and Utilities

Parks - Recreation Programs

Parks - Dues

Parks - Training

Total Operations and Maintenance

Total Parks and Trails

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
	35,852	38,616	50,000	16,145	35,000	45,000
	5,030	9,225	30,000	6,250	30,000	35,000
	-	-	-	-	-	475
	-	-	-	-	-	1,600
	40,882	47,841	80,000	22,395	65,000	82,075
	\$ 40,882	\$ 47,841	\$ 80,000	\$ 22,395	\$ 65,000	\$ 82,075



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 Wis. Stats. § 66.0617 which are recorded and approved 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 Wis. Stats. § 66.0617 which are recorded and approved the village board.
- **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 Wis. Stats. § 66.0617 which are recorded and approved the village board.



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- **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.
 - **Stormwater:** The stormwater fund was created to implement a funding mechanism for the construction of stormwater facilities to help alleviate drainage problems, flooding, and stormwater contamination.



Park Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 1,086,619	\$ 954,708	\$ 436,416	\$ 436,416	\$ 436,416	\$ 496,416
Revenue						
Park Impact Fee	78,422	115,639	150,000	127,804	160,000	150,000
Total Revenue	78,422	115,639	150,000	127,804	160,000	150,000
Capital						
Capital Outlay - Park Impact	210,333	633,931	195,000	78,737	100,000	530,000
Total Capital	210,333	633,931	195,000	78,737	100,000	530,000
Ending Fund Balance	\$ 954,708	\$ 436,416	\$ 391,416	\$ 485,483	\$ 496,416	\$ 116,416



Law Enforcement Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 85,491	\$ 94,370	\$ 105,459	\$ 105,459	\$ 105,459	\$ 116,459
Revenue						
Police Impact Fees	8,879	11,089	9,000	7,617	11,000	10,000
Total Revenue	8,879	11,089	9,000	7,617	11,000	10,000
Ending Fund Balance	\$ 94,370	\$ 105,459	\$ 114,459	\$ 113,076	\$ 116,459	\$ 126,459



Transportation Impact Fees

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Revenue						
Transportation Impact Fees	-	-	-	132,544	190,000	160,000
Total Revenue	-	-	-	132,544	190,000	160,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 132,544	\$ 190,000	\$ 350,000



Fire Impact Fees

Beginning Fund Balance

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 725,215	\$ 801,380	\$ 894,872	\$ 894,872	\$ 894,872	\$ 974,872
Revenue						
Fire Impact Fees	76,165	93,492	80,000	47,309	80,000	80,000
Total Revenue	76,165	93,492	80,000	47,309	80,000	80,000
Capital						
Capital Outlay - Fire Impact	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-	1,050,000
Total Capital	-	-	-	-	-	1,050,000
Ending Fund Balance	\$ 801,380	\$ 894,872	\$ 974,872	\$ 942,181	\$ 974,872	\$ 4,872



2% Fire Dues

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,000
Revenue						
State Fire Dues - Harrison	-	-	-	-	-	90,000
State Fire Dues - Shwd/Wood	-	-	-	-	-	25,000
Total Revenue	-	-	-	-	-	115,000
Expenditures						
Uniforms/Gear	-	-	-	-	-	20,500
Training	-	-	-	-	-	2,000
Total Expenditures	-	-	-	-	-	22,500
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,500



Stormwater

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ -	\$ 73,990	\$ 369,052	\$ 369,052	\$ 369,052	\$ 766,052
Revenue						
Storm Water Utility Fees	447,995	442,071	450,000	(947)	485,000	500,000
Total Revenue	447,995	442,071	450,000	(947)	485,000	500,000
Expenditures						
Storm Sewer Maintenance/Ponds	32,901	50,116	22,500	22,053	25,000	22,500
Pond Rip Rap	-	-	50,000	-	-	50,000
Stormwater Plan/Municipal Fees	25,563	55,022	-	24,888	45,000	40,000
Storm Catch Basin Program	14,372	41,871	25,000	-	15,000	25,000
Cross Culvert Program	-	-	30,000	-	-	30,000
GIS Mapping	-	-	15,000	-	3,000	15,000
Total Expenditures	72,836	147,009	142,500	46,941	88,000	182,500
Capital						
Capital Outlay - Storm Water	301,169	-	150,000	-	-	370,000
Total Capital	301,169	-	150,000	-	-	370,000
Ending Fund Balance	\$ 73,990	\$ 369,052	\$ 526,552	\$ 321,164	\$ 766,052	\$ 713,552



Debt Service

Debt Service

Operational Overview

The Debt Service Fund is a schedule of payments on long-term debt owned 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 that the notes and bonds are backed by the full faith and credit of the municipality and that 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

	2023 Actual	2024 Actual	2025 Budget	2025 YTD July 31, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ (236,169)	\$ (356,710)	\$ 165	\$ 165	\$ 165	\$ 36
Revenue						
General Property Tax	812,739	1,200,000	1,300,000	1,033,131	1,300,000	1,825,000
Debt Fund - LP Spec Assessmnt	(1,224)	-	-	-	-	-
Debt Fund - Woodland Sp Assess	7,855	-	-	-	-	-
Transfer In	-	458,750	-	-	142,250	-
Total Revenue	819,370	1,658,750	1,300,000	1,033,131	1,442,250	1,825,000
Expenditures						
G.O. Debt Principal	830,000	1,165,000	1,050,000	1,175,000	1,175,000	1,125,000
G.O. Debt Interest	109,911	136,875	242,898	137,475	267,379	697,252
Total Expenditures	939,911	1,301,875	1,292,898	1,312,475	1,442,379	1,822,252
Ending Fund Balance	\$ (356,710)	\$ 165	\$ 7,267	\$ (279,179)	\$ 36	\$ 2,784



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.

2025 Accomplishments

- Reconstruction of Haen Heights and Cedar Ridge Estates Streets
- Expansion of the Public Works garage, offices, breakroom, and ADA-compliant restrooms
- Installation of Municipal Generator and Transfer Switch at Village Hall
- Relocation of the Cleary Building for additional cold storage at Village Hall/Public Works
- Fencing replacement at Harrison Athletic Association
- Design and bidding of new Fire Station 70

2026 Goals

- Construction of new Fire Station 70
- Completion of design and bidding of improvements to Fire Station 60
- Village Hall expansion project
- Old Highway Road Construction
- Linden Hills Subdivision Resurfacing Project



Capital Projects

	2023 Actual	2024 Actual	2025 Budget	2025 YTD July 31, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 2,686,208	\$ 2,655,474	\$ 9,020,780	\$ 9,020,780	\$ 9,020,780	\$ 3,682,109
Revenue						
General Property Tax	-	-	1,500,000	1,192,075	1,500,000	1,195,000
Developer Contributions	-	300,000	300,000	-	-	-
Proceeds from Debt	1,400,000	8,275,000	-	-	5,595,000	-
Bond Premium	2,391	451,683	-	-	165,849	-
Transfer from Other Funds	-	-	-	-	-	4,672,500
Total Revenue	1,402,391	9,026,683	1,800,000	1,192,075	7,260,849	5,867,500
Expenditures						
Capital Outlay - Police Vehicles	-	-	150,000	-	-	-
Capital Outlay - Fire	-	-	11,650,000	426,733	6,500,000	5,150,000
Capital Outlay - Fire Equipment	-	-	277,100	19,003	275,000	200,000
Capital Outlay - General Government	-	-	3,330,000	383,199	2,000,000	132,500
Capital Outlay - Parks	-	-	377,000	153,481	69,900	50,000
Capital Outlay - Highway Equipment	-	-	385,000	397,245	397,245	400,000
Capital Outlay - Road Projects	1,400,000	-	3,213,900	79,830	3,200,000	3,630,000
Debt Issuance Cost	33,125	153,653	-	-	157,375	-
Transfer Out	-	2,507,724	-	-	-	-
Total Expenditures	1,433,125	2,661,377	19,383,000	1,459,491	12,599,520	9,562,500
Ending Fund Balance	\$ 2,655,474	\$ 9,020,780	\$ (8,562,220)	\$ 8,753,364	\$ 3,682,109	\$ (12,891)



2026 Capital Requests

Section 4, Item a.

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
Clover Ridge 1st & 2nd Add/Linden Hills Subdivision (Urban Resurfacing)	\$ 2,300,000	\$ 2,300,000	\$ 1,330,000						
Old Highway Road - Firelane 8 to Hwy 114 (Rural Reconstruction)	\$ 1,330,000				\$ 200,000	\$ 450,000			
Homestead Lane	\$ 450,000					\$ 1,000,000			
Unison Way (STH 55 southeast)	\$ 1,000,000								
Public Works									
Farris Zero Turn Lawnmower Replacement	\$ 25,000	\$ 25,000	\$ 25,000						
Bobcat Toolcat	\$ 100,000	\$ 100,000							
Pay Loader, Plow and Wing Replacement	\$ 275,000	\$ 275,000							
Parks									
Farmers Field (Concession Stand Building)	\$ 500,000			\$ 500,000					
Old Highway Road Trail (Trail Design)	\$ 25,000			\$ 25,000					
Farmers Field (Swingset)	\$ 5,000			\$ 5,000					
HAA (Playground Upgrades)	\$ 50,000	\$ 50,000							
Buildings/Grounds/Administration									
Government Service Software (New ERP 70% - paid by GF Fund Balance)	\$ 122,500		\$ 10,000						\$ 122,500
Computer Upgrades	\$ 10,000								
Police									
Squad	\$ 55,000								\$ 55,000
Fire									
Fire Engine (prepay and do a reimbursement resolution)	\$ 1,500,000								\$ 1,500,000
Turnout Gear	\$ 20,500								\$ 20,500
New Fire Station 70	\$ 5,150,000	\$ 2,150,000							\$ 3,000,000
Fire Truck Escrow	\$ 200,000		\$ 200,000						
Stormwater									
Dredging of Ponds (3 ponds per year)	\$ 150,000				\$ 150,000				
Trails Around Ponds	\$ 20,000				\$ 20,000				
Harrison Utilities									
Water Department (Meter Purchases)	\$ 124,500						\$ 124,500		
Water Department (Saddle Replacements)	\$ 100,000						\$ 100,000		
Water Department (Fire Hydrant Extensions)	\$ 5,500						\$ 5,500		
Water Department (Service Extension North of Woodland - 50%)	\$ 305,000						\$ 305,000		
Water Department (New ERP 15%)	\$ 28,250						\$ 28,250	\$ 28,250	
Sewer Department (New ERP 15%)	\$ 28,250							\$ 305,000	
Sewer Department (Service Extension North of Woodland - 50%)	\$ 305,000							\$ 450,000	
Sewer Department (Lift Station #3 Foremain Replacement)	\$ 450,000							\$ 5,000	
Sewer Department (Lift Station #8 Upgrade Dialer System)	\$ 5,000								
Totals	\$ 14,635,500	\$ 4,875,000	\$ 1,565,000	\$ 530,000	\$ 370,000	\$ 1,450,000	\$ 561,250	\$ 786,250	\$ 4,698,000

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)	\$ 776,700					\$ 776,700			
Midway Road (N Coop to Noe Biker/Trail Design)	\$ 100,000					\$ 100,000			
Midway Road (N Coop to Noe - Rural Resurfacing)	\$ 740,000					\$ 740,000			
Crossroads Business Park (Final Roadway Improvement)	\$ 1,200,000					\$ 1,200,000			
Firelane 12, Firelane 12 West, and Firelane 13 (Rural Resurfacing)	\$ 1,000,000	\$ 1,000,000							
Mill Long Road (Evan Street to Handel Street)	\$ 500,000	\$ 500,000							
Peaceful Valley and Woods Edge Subdivision (Design)	\$ 100,000	\$ 100,000							
Public Works									
Payloader/Plow/Wing Replace	\$ 350,000	\$ 350,000							
Mini Excavator	\$ 80,000	\$ 80,000							
International Tandem Axle Dump Truck/Snow Equipment	\$ 450,000	\$ 450,000							
F350 Utility Body	\$ 80,000	\$ 80,000							
Parks									
Farmers Field (Basketball/Pickleball/Tennis Courts)	\$ 100,000			\$ 100,000					
Farmers Field (Maintenance Storage Building)	\$ 50,000			\$ 50,000					
Farmers Field Trail	\$ 125,000			\$ 125,000					
Old Highway Road Trail	\$ 1,360,000								\$ 1,360,000
HAA (Lighting Upgrade)	\$ 150,000	\$ 150,000							
Buildings/Grounds/Administration									
Computer Upgrades	\$ 10,000		\$ 10,000						
Village Hall Improvements	\$ 100,000	\$ 100,000							
Police									
Squad	\$ 60,000								\$ 60,000
Police Department Renovation (Fire Station 70)	\$ 1,000,000	\$ 1,000,000							
Fire									
Turnout Gear	\$ 21,000								\$ 21,000
Radios (potential grant reimbursement)	\$ 200,000								\$ 200,000
Renovation to Fire Station 80	\$ 2,500,000	\$ 2,500,000							
Stormwater									
Dredging of Ponds (3 ponds per year)	\$ 150,000				\$ 150,000				
Harrison Utilities									
Water Department (Meter Purchases)	\$ 131,970						\$ 131,970		
Water Department (Saddle Replacements)	\$ 106,000						\$ 106,000		
Water Department (Fire Hydrant Extensions)	\$ 5,830						\$ 5,830		
Totals	\$ 11,446,500	\$ 6,310,000	\$ 10,000	\$ 275,000	\$ 150,000	\$ 2,816,700	\$ 243,800	\$ -	\$ 1,641,000

Section 4, Item a.

2028 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
Many Drive, Otte Street, Darboy Drive, Various Courts (Rural Resurfacing)	\$ 362,000					\$ 362,000			
Eisenhower Drive (Manitowoc to Midway - Urban Construction)	\$ 575,000					\$ 575,000			
Peaceful Valley and Woods Edge Subdivision (Urban Resurfacing)	\$ 1,780,000	\$ 1,780,000							
Public Works									
F150	\$ 50,000		\$ 50,000						
Cub Cadet Lawn Mower	\$ 27,500		\$ 27,500						
Parks									
CTH N - Village Center Development (Splash Pad/Water Feature)	\$ 150,000					\$ 150,000			
Clover Ridge (Disc Golf Course)	\$ 10,000			\$ 10,000					
Buildings/Grounds/Administration									
Computer Upgrades	\$ 10,000		\$ 10,000						
Village Hall Improvements	\$ 750,000	\$ 750,000							
Police									\$ 65,000
Squad	\$ 65,000								
Fire									\$ 21,000 \$ 28,000
Turnout Gear	\$ 21,000								
Helmets	\$ 28,000								
Stormwater					\$ 150,000				
Dredging of Ponds (3 ponds per year)	\$ 150,000								
Harrison Utilities									
Water Department (Meter Purchases)	\$ 139,890						\$ 139,890		
Water Department (Saddle Replacements)	\$ 112,360						\$ 112,360		
Water Department (Fire Hydrant Extensions)	\$ 6,180						\$ 6,180		
Water Department (Accessory Building Design - 50%)	\$ 12,500						\$ 12,500	\$ 12,500	
Sewer Department (Accessory Building Design - 50%)	\$ 12,500								
Totals	\$ 4,259,930	\$ 2,530,000	\$ 87,500	\$ 10,000	\$ 150,000	\$ 1,087,000	\$ 270,930	\$ 12,500	\$ 112,000

2029 Capital Requests

Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
Harrison Road (Hanwood to the top of the hill)	\$ 300,000	\$ 300,000							
Muzy Way, Brandon Way, Bailly Drive, and Logan Lane	\$ 410,000	\$ 410,000							
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							\$ 200,000
Manitowoc Road Design (Lake Park to Coop)	\$ 200,000								
Public Works									
Road Side Mower Tractor Replacement	\$ 250,000	\$ 250,000							
New Dump Truck/Snow Equipment	\$ 450,000	\$ 450,000							
Parks									
High Cliff Trail Segment (CTH N to Pigeon Road)	\$ 150,000			\$ 150,000					
High Cliff Trail Connection	\$ 200,000			\$ 200,000					
Buildings/Grounds/Administration									
Computer Upgrades	\$ 10,000		\$ 10,000						
Police									\$ 150,000
New Squad and Equipment	\$ 150,000								
Fire									\$ 21,000
Turnout Gear	\$ 21,000								
Stormwater									
Dredging of Ponds (3 ponds per year)	\$ 150,000				\$ 150,000				
Harrison Utilities									
Water Department (Meter Purchases)	\$ 148,280						\$ 148,280		
Water Department (Saddle Replacements)	\$ 119,100						\$ 119,100		
Water Department (Fire Hydrant Extensions)	\$ 6,550						\$ 6,550		
Water Department (Accessory Building Construct - 50%)	\$ 100,000						\$ 100,000	\$ 100,000	
Sewer Department (Accessory Building Construct - 50%)	\$ 100,000							\$ 33,080	
Sewer Department (Lift Station #4 Dry Capsule Valves)	\$ 33,080								
Totals	\$ 3,448,010	\$ 2,060,000	\$ 10,000	\$ 350,000	\$ 150,000	\$ -	\$ 373,930	\$ 133,080	\$ 371,000

2030 Capital Requests

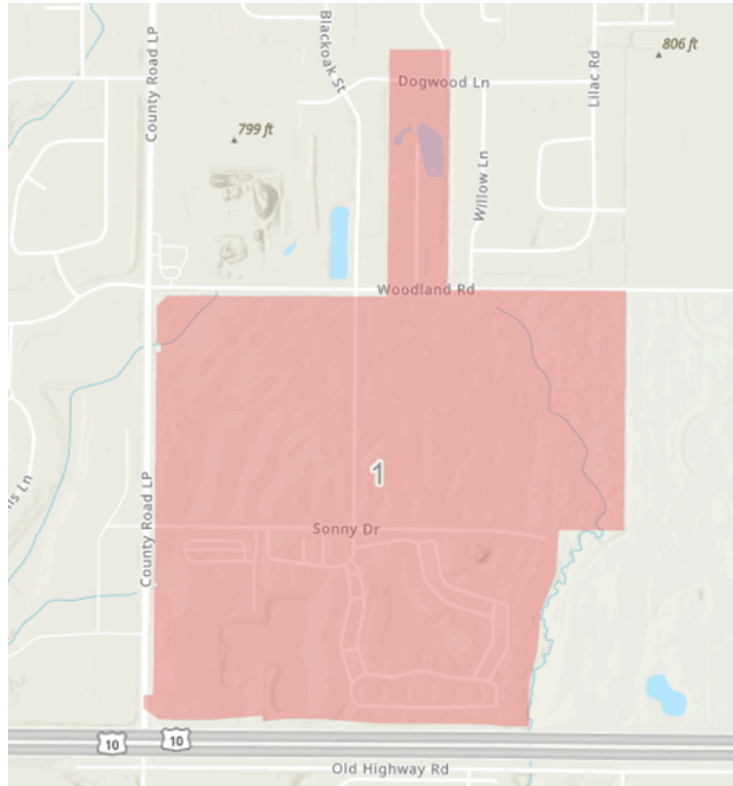
Request	Est. Amount	Debt	Tax Levy	Park Impact	Storm Impact	TID	Water	Sewer	Other
Roads									
State Park Road (CTH KK to Schmidt - Urbanize and Rural Resurfacing)	\$ 1,700,000	\$ 1,700,000							\$ 5,000,000
State Park Road (USH 10 to HWY 114 - Rural Resurfacing with bike lanes)	\$ 650,000	\$ 650,000							\$ 200,000
Manitowoc Road (Lake Park to Coop - Urbanize with bike lanes and trails)	\$ 5,000,000								\$ 5,000,000
Manitowoc Road Design (Coop to CTH N)	\$ 200,000								\$ 200,000
Manitowoc Road (Coop to CTH N - Urbanize with bike lanes and trails)	\$ 5,000,000								\$ 5,000,000
Woodland Road Design (Lake Park to Coop)	\$ 200,000								\$ 200,000
Woodland Road (Lake Park to Coop - Urbanize with bike lanes and trails)	\$ 5,000,000								\$ 5,000,000
Woodland Road Design (Coop to CTH N)	\$ 350,000								\$ 350,000
Woodland Road (Coop to CTH N - Urbanize with bike lanes and trails)	\$ 5,000,000	\$ 500,000							\$ 5,000,000
Woodland Terrace (Arbor Vitae, Willow, Papermaker - Urban Resurfacing)	\$ 500,000	\$ 500,000							\$ 350,000
North Shore Estates (Turnberry, Murfield - Urban Resurfacing)	\$ 450,000	\$ 450,000							\$ 5,000,000
Public Works									
Ford F250	\$ 95,000		\$ 95,000						
Replacement of Payloader	\$ 200,000	\$ 200,000							
Jacobson Mower (14 foot)	\$ 100,000	\$ 100,000							
Parks									
Clover Ridge (Skatepark)	\$ 250,000			\$ 250,000					
Buildings/Grounds/Administration									
Computer Upgrades	\$ 10,000		\$ 10,000						
Fire									
SCBA	\$ 100,000								\$ 100,000
Tender Truck	\$ 500,000	\$ 500,000							
Stormwater									
Dredging of Ponds (3 ponds per year)	\$ 150,000				\$ 150,000				
Harrison Utilities									
Water Department (Meter Purchases)	\$ 157,180						\$ 157,180		
Water Department (Saddle Replacements)	\$ 126,250						\$ 126,250		
Water Department (Fire Hydrant Extensions)	\$ 6,940						\$ 6,940		
Sewer Department (Lift Station #4 Additional Pump)	\$ 220,500							\$ 220,500	
Totals	\$ 25,965,870	\$ 4,100,000	\$ 105,000	\$ 250,000	\$ 150,000	\$ -	\$ 290,370	\$ 220,500	\$ 20,850,000

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 of TID 1 is August 13, 2033. TID 1 includes the Kimberly School District and is located on 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.



2025 Accomplishments

- Continued developer incentive payments

2026 Goals

- Continued developer incentive payments



Tax Increment District 1

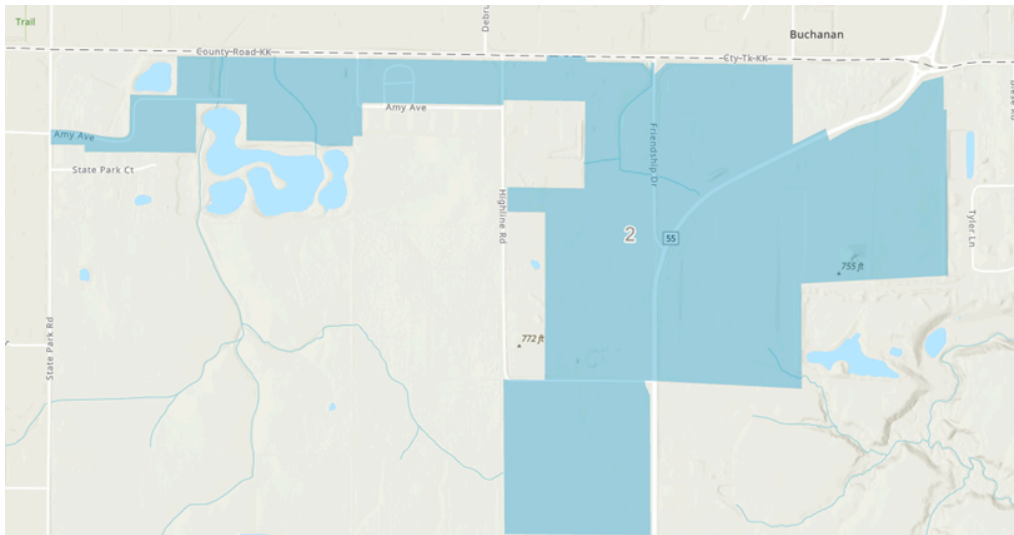
	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 449,639	\$ 832,458	\$ 709,870	\$ 709,870	\$ 709,870	\$ 1,253,363
Revenue						
Tax Increment	947,412	949,174	1,257,319	866,301	1,090,075	1,150,000
Personal Property Aid	-	-	3,203	-	7,917	7,917
TID Exempt Computer Aid	-	-	-	-	391	390
Total Revenue	947,412	949,174	1,260,522	866,301	1,098,383	1,158,307
Expenditures						
Professional Services	-	3,352	-	-	-	-
Administrative Costs	150	150	150	150	570	600
Grant-Toonen Development	391,146	427,350	393,000	142,974	142,974	-
Grant-Gregorski 22 LLC	(14,942)	14,680	16,000	1,103	1,103	-
Grant-Asterion LLC	188,239	247,480	190,000	308,268	308,268	375,000
G.O. Debt Principal	-	-	85,000	85,000	85,000	85,000
G.O. Debt Interest	-	-	16,975	8,275	16,975	16,125
Transfer Out	-	378,750	-	-	-	-
Total Expenditures	564,593	1,071,762	701,125	545,770	554,890	476,725
Ending Fund Balance	\$ 832,458	\$ 709,870	\$ 1,269,267	\$ 1,030,401	\$ 1,253,363	\$ 1,934,945



Tax Increment District 2

Operational Overview

TID 2 was created on January 29, 2019, as a Mixed-Use District. The termination date of TID 1 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.



2025 Accomplishments

- Completed construction of Crossroads Business Park
- Sale of parcel land for commercial development in Crossroads Business Park
- Potential incentives for commercial development

2026 Goals

- Continued sale of land for new commercial development
- Extension of Unison Way for commercial development
- New Business Park Sign on CTH KK



Tax Increment District 2

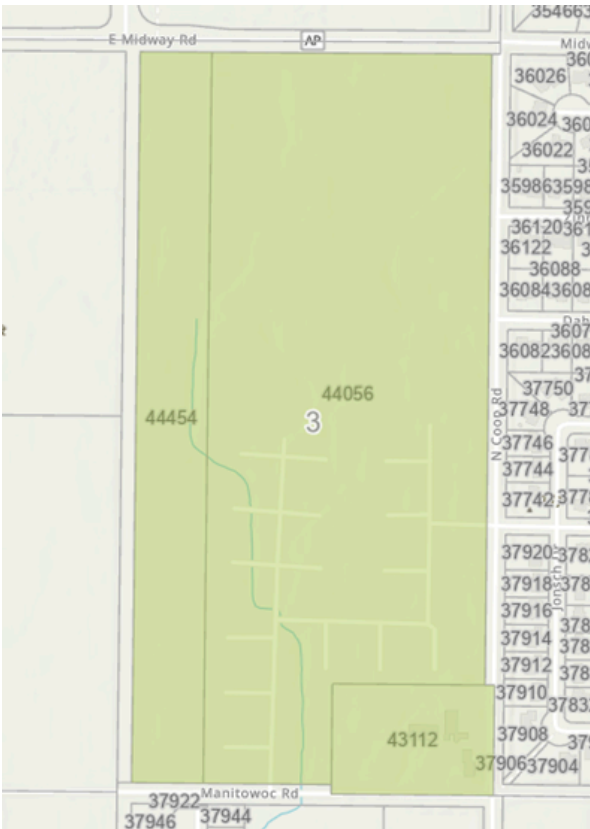
	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ 182,450	\$ 211,760	\$ (515,893)	\$ (515,893)	\$ (515,893)	\$ 851,356
Revenue						
Tax Increment	126,364	428,138	623,200	413,876	520,785	460,000
Economic Development	-	1,000	-	-	-	-
Sale of Land	-	-	-	-	135,000	80,500
Proceeds from Debt	-	900,000	-	-	1,905,000	-
Total Revenue	126,364	1,329,138	623,200	413,876	2,560,785	540,500
Expenditures						
Professional Services	-	92,992	20,000	14,508	20,000	10,000
Administrative Costs	150	1,322	150	1,139	1,600	650
Site Preparation	-	34,282	-	-	90,000	25,000
Grant-Premier Harrison LLC	96,904	-	-	-	-	-
Property Acquisition	-	897,721	-	-	-	-
Street Improvements	-	1,030,474	-	248,919	900,000	800,000
G.O. Debt Principal	-	-	86,871	86,871	86,871	255,779
G.O. Debt Interest	-	-	85,011	32,696	95,065	132,213
Total Expenditures	97,054	2,056,791	192,032	384,133	1,193,536	1,223,642
Ending Fund Balance	\$ 211,760	\$ (515,893)	\$ (84,725)	\$ (486,150)	\$ 851,356	\$ 168,214



Tax Increment District 3

Operational Overview

TID 3 was created on July 14, 2020, as a Mixed-Use District. The termination date of TID 3 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.



2025 Accomplishments

- Continued developer incentive payments

2026 Goals

Planning for the extension of Eisenhower Drive



Tax Increment District 3

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ (4,560)	\$ 84,789	\$ 157,957	\$ 157,957	\$ 157,957	\$ 16,154
Revenue						
Tax Increment	128,432	130,924	-	-	-	135,000
Total Revenue	128,432	130,924	-	-	-	135,000
Expenditures						
Professional Services	-	4,837	-	-	-	-
Administrative Costs	150	150	150	150	600	650
Grant-Driscoll Properties LLC	38,933	52,769	40,000	91,203	91,203	120,000
Street Improvements	-	-	-	-	50,000	-
Total Expenditures	39,083	57,756	40,150	91,353	141,803	120,650
Ending Fund Balance	\$ 84,789	\$ 157,957	\$ 117,807	\$ 66,604	\$ 16,154	\$ 30,504



Tax Increment District 4

Operational Overview

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



Tax Increment District 4

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ (3,077)	\$ 82,486	\$ 153,488	\$ 153,488	\$ 153,488	\$ 342,834
Revenue						
Tax Increment	268,063	568,246	1,372,900	838,539	1,055,142	1,250,000
Total Revenue	268,063	568,246	1,372,900	838,539	1,055,142	1,250,000
Expenditures						
Administrative Costs	150	150	150	150	600	650
Grant-Quattro Development LLC	182,350	497,094	-	865,196	865,196	1,000,000
Total Expenditures	182,500	497,244	150	865,346	865,796	1,000,650
Ending Fund Balance	\$ 82,486	\$ 153,488	\$ 1,526,238	\$ 126,681	\$ 342,834	\$ 592,184



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.



2025 Accomplishments

- Development of Harrison Commerce Park
- Start of Construction of new Fire Station 70
- Extension of Homestead Lane in Luniak Meadows 2 Subdivision
- Marketing of lots in Harrison Commerce Park

2026 Goals

- Sale of lots in Harrison Commerce Park
- Complete construction of new Fire Station 70



Tax Increment District 5

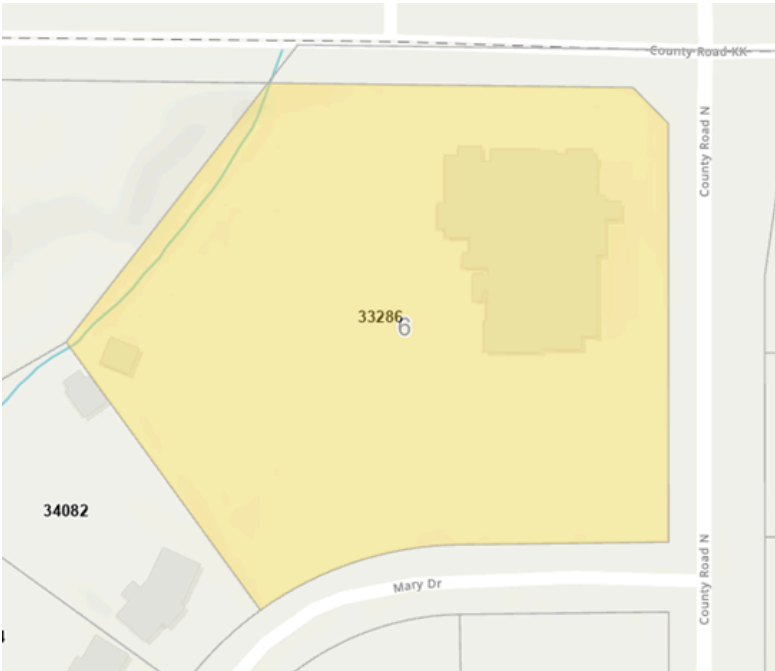
	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ (583,357)	\$ (596,206)	\$ (1,131,313)	\$ (1,131,313)	\$ (1,131,313)	\$ (883,255)
Revenue						
Tax Increment	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	250,000
Proceeds from Debt	-	-	-	450,000	1,450,000	-
Total Revenue	-	-	-	450,000	1,450,000	250,000
Expenditures						
Professional Services	9,302	79,699	-	60,434	125,000	25,000
Administrative Costs	2,879	1,165	-	3,307	4,500	650
Site Preparation	668	15,894	-	35,832	40,000	25,000
Property Acquisition	-	438,349	-	-	-	-
Street Improvements	-	-	-	-	1,000,000	450,000
G.O. Debt Principal	-	-	27,530	-	-	37,376
G.O. Debt Interest	-	-	-	-	32,442	74,227
Total Expenditures	12,849	535,107	27,530	99,573	1,201,942	612,253
Ending Fund Balance	\$ (596,206)	\$ (1,131,313)	\$ (1,158,843)	\$ (780,886)	\$ (883,255)	\$ (1,245,508)



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 (former Darboy Club site). TID 6 includes approximately 4.1 acres of land.



2025 Accomplishments

- Construction of a new convenience store and car wash

2026 Goals

- Developer incentive payment for convenience store and car wash project



Tax Increment District 6

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Fund Balance	\$ -	\$ (251,000)	\$ (261,569)	\$ (261,569)	\$ (261,569)	\$ (258,453)
Revenue						
Tax Increment	-	-	5,400	3,748	4,716	5,250
Total Revenue	-	-	5,400	3,748	4,716	5,250
Expenditures						
Professional Services	-	10,419	-	507	1,000	1,000
Administrative Costs	1,000	150	1,000	150	600	650
Grant-WI Wealth Management	250,000	-	-	-	-	720,000
Total Expenditures	251,000	10,569	1,000	657	1,600	721,650
Ending Fund Balance	\$ (251,000)	\$ (261,569)	\$ (257,169)	\$ (258,478)	\$ (258,453)	\$ (974,853)



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. Staff are 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 and the Public Service Commission, requiring annual financial and operational reporting.

2025 Accomplishments

- Implemented a Direct Payment Plan, offering customers a convenient and fee-free option for paying their monthly bill
- Created a project checklist to document and track development projects from beginning to acceptance
- Continued implementation of a Geographic Information System (GIS) program, including working with McMahon Associates, to document system infrastructure

2026 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
- Begin replacing ageing utility-owned water services in select areas
- Continued implementation of the Geographic Information System (GIS) program
- Begin recording asset-level detail financial records

Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Water Customers	2,768	2,870	2,950	3,030
Water Gallons Sold (1.000 gallons)	154,060	149,450	159,800	161,000
Number of Distribution Valves Exercised	608	620	632	644

Water Utility

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Net Position	\$ 10,229,661	\$ 11,066,818	\$ 12,287,976	\$ 12,287,976	\$ 12,287,976	\$ 13,194,585
Revenue						
Interest Income	149,553	126,780	111,920	50,830	105,000	100,000
Residential Metered Sales	1,000,215	1,008,059	1,020,910	491,278	1,018,620	1,064,460
Commercial Metered Sales	108,981	104,351	105,500	54,920	113,400	117,940
Public Authority Metered Sales	30,902	27,993	26,710	12,399	24,180	25,150
Multifamily Metered Sales	94,644	119,460	116,600	59,377	119,400	124,180
Irrigation Metered Sales	442	288	270	-	-	-
Private Fire Protection Service	17,375	19,065	19,100	9,720	19,440	20,220
Total Revenue	212,172	220,137	219,840	11,895	223,560	233,620
Forfeited Discounts	2,396	2,502	2,380	1,418	2,520	2,520
Expenditures	4,471	14,738	4,670	3,178	4,670	4,720
Total Revenue	1,621,151	1,643,373	1,627,900	695,015	1,630,790	1,692,810
Expenditures						
Taxes	68,968	71,237	70,360	-	71,240	71,290
Purchased Water - COA / FC	828,326	832,966	861,290	257,307	887,500	931,880
Fire Protection - COA	37,302	-	-	-	-	-
Operation Labor	107,896	108,091	108,000	55,905	116,150	122,031
Operation Supplies and Expenses	20,714	13,790	22,500	8,777	18,120	18,660
Accounting and Collecting Labor	3,633	26,515	15,000	4,810	27,200	29,700
Maintenance of Services	11,703	14,798	90,000	5,906	15,000	17,500
Maintenance of Meters	1,413	6,553	7,000	1,433	6,500	6,700
Maintenance of Hydrants	3,062	-	5,000	-	7,500	7,730
Accounting and Collecting Labor	48,596	52,646	63,000	27,487	55,240	58,759
Supplies and Expenses	-	4,980	11,000	5,189	8,500	11,000
Admin and General Salaries	23,263	27,200	33,000	17,629	36,760	37,654
Office Supplies and Expenses	18,303	14,352	15,000	4,577	11,000	11,330
Outside Services Employed	47,413	51,240	85,000	13,497	45,000	46,350
Insurance Expense	14,617	12,248	13,750	9,947	9,950	12,850
Payroll Tax - FICA	12,505	13,156	15,000	6,966	14,350	16,712
Employee Pensions and Benefits	40,225	34,462	40,000	29,062	45,190	77,439
Regulatory Commission Expense	202	-	2,000	-	-	2,000
Miscellaneous General Expense	2,440	9,424	10,000	5,601	11,400	11,740
Transportation Expense	4,408	3,914	4,710	1,312	3,960	4,080
Maintenance of General Plant	2,930	4,312	6,000	1,746	12,820	9,760
Depreciation Expense	212,324	249,801	235,530	-	270,801	292,801
Total Expenditures	1,510,243	1,551,685	1,713,140	457,151	1,674,181	1,797,966
Capital Contributions	726,249	1,129,470	-	-	950,000	-
Ending Net Position	\$ 11,066,818	\$ 12,287,976	\$ 12,202,736	\$ 12,525,840	\$ 13,194,585	\$ 13,089,429



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, staff provide 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, which requires annual operational reporting.

2025 Accomplishments

- Implemented a Direct Payment Plan, offering customers a convenient and fee-free option for paying their monthly bill
- Created a project checklist to document and track development projects from beginning to acceptance
- Continued implementation of a Geographic Information System (GIS) program, including working with McMahon Associates, to document system infrastructure
- Began repairing selected manholes and sewer laterals identified during the televising program

2026 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 forcemain replacement project
- Continued implementation of the Geographic Information System (GIS) program
- Begin recording asset-level detail financial records



Performance Measures

Description	2023 Actual	2024 Actual	Estimated 2025	Proposed 2026
Sanitary Sewer Permits Issued	34	61	80	80
Sanitary Sewer Mains Televised	-	46,022	48,156	50,047
Direct Payment Plan Adoption	-	-	8%	15%

*program implementation began in 2025



Sewer Utility

	2023 Actual	2024 Actual	2025 Budget	2025 YTD June 30, 2025	2025 Year-End Estimate	2026 Proposed Budget
Beginning Net Position	\$ 14,769,653	\$ 15,829,875	\$ 17,088,826	\$ 17,088,826	\$ 17,088,826	\$ 18,274,506
Revenue						
Interest Income	149,513	187,692	176,640	87,529	175,000	175,000
Residential Measured Service	920,438	954,504	930,010	486,015	981,600	986,510
Commercial Measured Service	111,096	105,633	105,060	55,248	113,100	113,100
Public Authority Measured Service	22,363	29,409	27,580	15,785	31,920	31,920
Multifamily Measured Service	113,983	137,927	136,100	68,638	138,060	138,060
Forfeited Discounts	1,929	2,045	1,980	1,194	2,340	2,340
Other Sewer Revenue	10,611	94,995	50,000	56,698	80,000	80,000
Total Revenue	1,329,933	1,512,205	1,427,370	771,107	1,522,020	1,526,930
Expenditures						
Supervision and Labor	106,290	113,192	130,000	56,586	115,420	122,031
Fuel/Power Purchase - Pumping	23,079	23,683	26,660	9,586	24,660	25,650
Operation Supplies and Expenses	10,142	9,615	17,500	5,078	11,700	12,050
Transportation Expense	4,408	3,914	4,710	1,312	3,960	4,080
Sewerage Treatment Charges	244,869	246,607	296,940	158,085	275,400	283,660
Maintenance Sewage Collect System	40,344	41,306	115,000	35,063	115,000	145,000
Maint Collection Syst Pumping	17,766	6,784	25,000	7,643	18,000	25,000
Maintenance of General Plant	2,719	4,945	6,000	1,728	12,820	9,760
Accounting and Collecting Labor	48,603	52,646	65,000	27,487	55,240	58,759
Admin and General Salaries	23,263	27,200	35,000	17,629	36,760	37,654
Office Supplies and Expenses	18,567	18,898	27,500	7,622	11,000	11,330
Outside Services Employed	75,015	101,924	85,000	15,891	45,000	46,350
Insurance Expense	14,617	12,248	13,750	9,947	9,950	12,850
Employee Pensions and Benefits	40,116	34,813	35,000	29,109	49,050	77,439
Payroll Tax - FICA	12,461	13,540	15,500	7,040	14,350	16,712
Miscellaneous General Expense	1,468	9,763	10,000	6,478	13,800	14,210
Interest Expense - CWF Loan	17,214	18,706	16,270	11,067	19,080	18,000
Amortization Expense-CWF Loan	62,393	84,659	83,400	44,734	76,920	79,000
Depreciation Expense	259,244	307,230	288,690	-	328,230	350,230
Total Expenditures	1,022,578	1,131,673	1,296,920	452,085	1,236,340	1,349,765
Capital Contributions	752,867	878,419	-	-	900,000	-
Ending Net Position	\$ 15,829,875	\$ 17,088,826	\$ 17,219,276	\$ 17,407,848	\$ 18,274,506	\$ 18,451,671



Glossary of Terms

Adopted Budget: Refers to the budget amounts as originally approved by the Common Council at the beginning of the year, along with any amendments that have been approved throughout the year that have a continuing effect.

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 that 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 that 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.

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 - 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 revenues and expenditures.

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

General Fund: The general fund is 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, Outagamie 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.

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.

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 both real and personal property according to the property's assessed valuation and tax rate.

Reserve: An account used to earmark a portion of the fund balance as legally segregated for a specific use.

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

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 Revenues: 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. 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 Incremental 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.

Acronyms

ACH: Automated Clearing House

ADA: Americans with Disabilities Act

BOR: Board of Review

CIP: Capital Improvement Plan

CSM: Certified Survey Map

CVMIC: Cities and Villages Mutual Insurance Company

EMS: Emergency Medical Services

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FVTC: Fox Valley Technical College

DNR: Department of Natural Resources

DOR: Department of Revenue

DOT: Department of Transportation

DPW: Department of Public Works

ETF: Employee Trust Fund

FTE: Full-Time Equivalent Position

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GFOA: Government Finance Officers Association

GIS: Geographic Information System

GO: General Obligation

LGIP: Local Government Investment Pool

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

WRS: Wisconsin Retirement System