

Village of Harrison, WI

2025 Operating Budget



 *Village of*
HARRISON
WHERE OPPORTUNITY LIVES



BUDGET TRANSMITTAL

TO: Members of the Board of Trustees and Community

FROM: Russ Van Gompel, Interim Village Manager

DATE: October 22, 2024

Attached is the proposed budget for the fiscal year beginning January 1, 2025. An annual budget serves as a financial plan and policy for a municipality's spending and revenues for a fiscal year. This budget includes the General Fund, Special Revenue Funds (Park Impact Fee, Law Enforcement Fee, Fire Impact Fee, and Stormwater), Debt Service Fund, Capital Project Funds (General, TIF #1 – 6), and Utility Funds (Water and Sewer).

I am proud to work with such a talented group of staff, officials, and volunteers who continue to provide services in a very cost-effective manner. Ensuring that services are delivered at the best possible value to ease the financial burden on Harrison taxpayers is a key priority when preparing the annual budget. Consequently, the village offers a variety of service delivery methods, including performing services in-house or contracting with private vendors. I am confident we deliver strong services and will continue to review them and make improvements as needed.

This proposed budget was prepared based on my extensive government experience and includes a mission statement for each department, the 2024 accomplishments, 2025 goals, and a personnel table. A significant change in this budget is that all capital projects and their revenue sources will now be recorded in the General Capital Projects Fund. Moving the capital expenditures to the Capital Projects Fund allows the General Fund to show the annual operating costs of services without the yearly fluctuations from capital projects.

The Capital Projects Fund not only illustrates planned projects for 2025, it also includes projects for the next four years, making it a 5-year Capital Improvement Plan (CIP). This plan incorporates funding through the tax levy and the issuance of debt and other financing sources.

This budget creates a financial plan for the village and serves as the key to determining the tax levy needed to fund services and capital projects. Once the budget is approved, the Village Board will adopt a tax levy. After the tax levy is approved, the levies will be apportioned to individual properties according to their assessed value.

The proposed tax levy can be found on page two (2). In the past, the village only adopted levies for the General Fund and the Debt Service Fund. In 2025, I am proposing a levy for Capital Projects. The total proposed levy is projected to increase by \$192,500. This is primarily due to an increase of \$100,000 in the amount needed for debt service. If approved, the levy will increase by 4.37%.

Highlights of the 2025 General Fund Budget

In 2024, the Village Board approved the separation of the Clerk/Treasurer into two positions, a separate Clerk and a new Finance Director/Treasurer. The 2025 Budget accounts for the Finance Director's salary and associated costs in the General Administration Budget.

The proposed 2025 Budget assumes that the Village Manager position will be filled for the entire calendar year. The proposed budget also creates a new department for the Village Manager. This new department will account for a new Assistant Village Manager, whose job duties and responsibilities will be addressed in the future. This department will also account for any economic development activities.

A new full-time position is also proposed for the Fire Department. This position will be added to assist with fire inspections and data entry. The proposed 2025 Budget also includes the creation of a full-time in-house Building Inspector. The contract for the Building Inspection Service will carry for a portion of 2025 and will continue to be necessary for commercial building, electrical, and plumbing inspections. The village will work with the new staff person to obtain the required state licenses.

General Fund Balance

The proposed budget includes an Analysis of the General Fund Balance which can be found on page three (3). The Village Fund Balance Policy calls for a fund balance of 30% of the next year's expenditures. It is estimated that the fund balance at the end of 2024 will be \$6,894,045 which is \$5,104,275 over the minimum. The proposed 2025 Budget suggests that \$3,500,000 of this excess be used for constructing the new Fire Station.

I am pleased that the fund balance remains strong, and that I can present a balanced budget for 2025. The adherence to our fund balance policy has been a positive comment to maintaining our strong bond rating.

The Village Board discussed the proposed 2025 Budget at a work session on October 8. A public hearing will be held on October 29. These meetings are open to the public, and I encourage the community to watch or attend the public hearing to learn more about what goes into the municipal budget. The board can make changes and adjustments to the proposed budget after the public hearing. I would appreciate any changes to the budget by the October 29 Village Board meeting so we can finalize the proposed budget before adopting it on November 12.

I want to thank all department heads for their work putting together their department budgets. A special thank you goes out to Assistant Village Manager Chad Pelishek. Lastly, many thanks to the village staff for their daily dedication to serving this special community. The services delivered to the Harrison residents and businesses make Harrison a great place to live, work, and play.

INTRODUCTION

TAX LEVY

	2021 Actual		2022 Actual		2023 Actual		2024 Budget		2025 Proposed		Budget \$ Change	Budget % Change	
General Fund	\$	2,833,960	\$	2,906,793	\$	2,877,412	\$	3,207,500	\$	1,800,000	\$	(1,407,500)	-43.9%
Debt Service		779,094		860,030		812,738		1,200,000		1,300,000	\$	100,000	8.3%
Capital Projects										1,500,000	\$	1,500,000	0.0%
Total Tax Levy	\$	3,613,054	\$	3,766,823	\$	3,690,150	\$	4,407,500	\$	4,600,000	\$	192,500	4.4%
Change from prev year			\$	153,769	\$	(76,673)	\$	717,350	\$	192,500			
% Change				4.26%		-2.04%		19.44%		4.37%			

Assessed Value (TID out)	\$	1,186,031,857	\$	1,208,125,589	\$	1,233,718,307	\$	1,257,347,333	\$	1,280,106,676	\$	22,759,343	1.8%
Assessed Rate		3.0463		3.1179		2.9911		3.5054		3.5935	\$	0.0881	2.5%
Equalized Value (TID Out)	\$	1,232,492,200	\$	1,298,513,200	\$	1,506,837,100	\$	1,741,223,800	\$	1,856,097,700	\$	114,873,900	6.6%
Equal Rate		2.9315		2.9009		2.4489		2.5313		2.4783	\$	(0.0529)	-2.1%
Fair Market Ratio		95.94%		93.15%		82.59%		73.01%		69.06%			

Ave Residence		250,000		250,000		250,000		250,000		250,000			
Village Taxes	\$	761.58	\$	779.48	\$	747.77	\$	876.35	\$	898.36			
Change from prev year				17.89		(31.71)		128.58		22.01			2.51%

**ANALYSIS OF GENERAL FUND BALANCES
OCTOBER 2024**

12/31/2018 Unassigned Fund Balance		4,761,017
12/31/2019 Unassigned Fund Balance		4,480,419
12/31/2020 Unassigned Fund Balance		7,946,152
12/31/2021 Unassigned Fund Balance		7,307,682
12/31/2022 Unassigned Fund Balance		6,782,319
12/31/2023 Total Fund Balance	9,247,241	
Nonspendable	<u>(1,842,321)</u>	
Unassigned Fund Balance		7,404,920

CURRENT YEAR (2024)

Beginning Unassigned Fund Balance	7,404,920	
Total estimated over/(under) for 2024	<u>(510,875)</u>	
2024 Estimated Fund Balance		6,894,045

BUDGET YEAR (2025)

Total estimated over/(under) for 2025	0.00	
Fund Balance used for Fire Station 70	<u>(3,500,000)</u>	
Estimated Fund Balance - 12/31/25		3,394,045

2025 Budgeted Expenditures	5,965,900
Targeted Fund Balance - 30%	1,789,770
Estimated Available Fund Balance	1,604,275

**GENERAL FUND
SUMMARY**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed	Budget \$ Change	Budget % Change
Revenue									
Taxes	2,837,643	3,062,915	2,958,988	3,267,500	2,673,062	4,446,894	1,860,000	\$ (1,407,500)	-43.08%
Special Assessments	157,399	899,339	874,207	324,110	167,830	785,294	473,300	\$ 149,190	46.03%
Intergovernmental	733,266	604,402	672,406	999,333	492,632	1,092,327	1,039,700	\$ 40,367	4.04%
License and Permits	585,487	549,053	407,312	289,950	244,836	414,816	281,400	\$ (8,550)	-2.95%
Fines and Forfeitures	15,132	14,294	11,316	8,000	4,892	8,708	6,000	\$ (2,000)	-25.00%
Charges for Services	2,005,831	2,392,466	2,152,006	1,719,253	885,495	1,598,312	1,699,600	\$ (19,653)	-1.14%
Miscellaneous	579,960	579,091	756,721	2,036,000	528,901	1,033,719	720,000	\$ (1,316,000)	-64.64%
Total Revenue	\$ 6,914,719	\$ 8,101,559	\$ 7,832,958	\$ 8,644,146	\$ 4,997,649	\$ 9,380,070	\$ 6,080,000	\$ (2,564,146)	-29.66%
Expenditures									
General Government	861,805	1,017,144	1,049,286	1,205,065	734,071	1,084,889	1,619,400	\$ 414,335	34.38%
Public Safety	1,247,911	1,123,026	1,257,088	1,372,247	801,354	1,484,066	1,969,400	\$ 597,153	43.52%
Public Works	1,690,611	1,908,872	2,405,737	2,385,228	1,211,298	2,171,204	2,410,700	\$ 25,472	1.07%
Health and Human Services	-	-	-	2,200	-	500	500	\$ (1,700)	-77.27%
Parks and Trails	28,205	40,783	40,882	60,000	25,618	61,200	80,000	\$ 20,000	33.33%
Capital Outlay	3,715,926	4,236,504	1,198,399	5,675,166	768,148	4,835,386	-	\$ (5,675,166)	-100.00%
Total Expenditures	\$ 7,544,457	\$ 8,326,330	\$ 5,951,393	\$ 10,699,906	\$ 3,540,490	\$ 9,637,245	\$ 6,080,000	\$ (4,619,906)	-43.18%
Revenue less Expenditures	(629,739)	(224,771)	1,881,565	(2,055,760)	1,457,159	(257,175)	-		
Beginning Fund Balance	\$ 8,220,186	\$ 7,590,447	\$ 7,365,676	\$ 9,247,242	\$ 9,247,242	\$ 9,247,242	\$ 8,990,067		
Ending Fund Balance	\$ 7,590,447	\$ 7,365,676	\$ 9,247,242	\$ 7,191,482	\$ 10,704,401	\$ 8,990,067	\$ 8,990,067		

GENERAL FUND

**GENERAL FUND
REVENUE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Taxes</u>							
100-00-40000-000-000	State Lottery Credit	(0)	(0)	-	-	203,057	-	-
100-00-41110-000-000	General Property Taxes	2,837,203	2,966,822	2,877,411	3,207,500	2,463,700	4,385,386	1,800,000
100-00-41150-000-000	Forest Cropland/MFL Taxes	440	663	30	-	18	32	-
100-00-41320-000-000	Payments In Lieu of Taxes	-	73,318	69,853	60,000	5,457	60,000	60,000
100-00-41800-000-000	Interest - Personal Prop. Tax	-	22,112	-	-	2	4	-
100-00-41900-000-000	Other Taxes	(0)	(0)	11,694	-	827	1,472	-
	Total Taxes	\$ 2,837,643	\$ 3,062,915	\$ 2,958,988	\$ 3,267,500	\$ 2,673,062	\$ 4,446,894	\$ 1,860,000
	<u>Special Assessments</u>							
100-00-42000-000-000	Special Assessments	34,156	36,815	15,915	253,789	-	253,700	253,700
100-00-42000-000-101	Connection Fees - Sewer	1,500	-	-	-	-	-	-
100-00-42100-000-000	S/W Agreement - Lexington Home	114,099	114,099	114,099	-	114,099	114,099	114,100
100-00-42300-000-001	Sp. Assmts. - Sidewalks	7,645	-	-	6,095	-	3,783	3,400
100-00-42300-000-002	Sp Assmts Rds -Hickory/Rustic	-	-	-	9,434	-	9,434	9,400
100-00-42300-000-003	Sp Assmts Kimbryl Hts 2022 Rds	-	585,414	250,176	47,263	29,229	84,758	41,500
100-00-42300-000-004	Sp Assmts Hiddn Pines 2022 Rds	-	82,664	26,178	7,529	-	7,529	7,500
100-00-42300-000-005	Sp Assmts Creekside Est 2023	-	-	447,493	-	24,503	307,506	39,700
100-00-42400-000-001	Sp Assmts Hoelzel Hvns 2022	-	80,347	20,347	-	-	4,485	4,000
	Total Special Assessments	\$ 157,399	\$ 899,339	\$ 874,207	\$ 324,110	\$ 167,830	\$ 785,294	\$ 473,300
	<u>Intergovernmental</u>							
100-00-43200-000-000	Federal Grants - CARES ACT	22,431	-	-	-	-	-	-
100-00-43400-000-000	State Shared Revenues	80,425	85,762	86,079	413,946	-	413,946	415,000
100-00-43401-000-000	Personal Property Aid	8,160	5,897	5,897	-	5,897	5,897	2,600
100-00-43410-000-000	State Fire Dues - Harrison	52,520	54,507	65,351	65,350	78,973	78,973	79,000
100-00-43420-000-000	State Fire Dues - Shwd/Wood	99,848	1,340	1,535	18,327	-	18,327	18,300
100-00-43430-000-000	Exempt Computer Aid	42,434	42,434	42,434	45,000	-	42,434	42,000
100-00-43520-000-000	Public Safety Grant	-	12,675	12,675	-	-	-	-
100-00-43530-000-000	State Transportation Aids	394,275	383,639	434,861	435,000	374,963	499,950	450,000
100-00-43531-000-000	Local Road Improvement Aid	-	-	-	-	10,942	10,942	11,000
100-00-43540-000-000	Recycling Grant	18,164	18,117	21,662	21,650	21,858	21,858	21,800
100-00-43560-000-000	State General Relief Aid	-	-	1,911	-	-	-	-
100-00-43610-000-000	Payment for Municipal Services	196	-	-	60	-	-	-
100-00-43620-000-000	DNR	14,777	-	-	-	-	-	-
100-00-43650-000-000	Forest Cropland State Aids	37	31	-	-	-	-	-
	Total Intergovernmental	\$ 733,266	\$ 604,402	\$ 672,406	\$ 999,333	\$ 492,632	\$ 1,092,327	\$ 1,039,700

**GENERAL FUND
REVENUE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Licenses and Permits</u>							
100-00-44105-000-000	Liquor & Beverage Licenses	5,126	15,617	5,527	5,200	5,286	5,286	5,200
100-00-44110-000-000	Operators Licenses	3,380	4,390	3,930	4,000	3,405	4,000	4,000
100-00-44115-000-000	Cigarette Licenses	300	421	373	300	300	300	300
100-00-44120-000-000	Cable Television Franchise Fee	93,980	95,053	99,505	100,750	51,699	95,000	95,000
100-00-44205-000-000	Dog Licenses Fees	11,800	12,628	5,435	12,750	9,285	9,800	10,000
100-00-44305-000-000	Building Permit Fee	103,061	86,726	55,259	52,000	34,439	59,325	52,000
100-00-44305-001-000	Bldg Permit Fee - Admin.	801	40	-	-	-	-	-
100-00-44306-000-000	HVAC Permit	48,889	47,649	15,615	7,250	9,626	16,031	7,000
100-00-44307-000-000	Plumbing Permit	46,141	39,176	16,849	10,000	10,266	17,687	10,000
100-00-44308-000-000	Electrical Permit	66,161	58,567	23,739	13,000	15,394	26,528	13,000
100-00-44309-000-000	Siding/Windows/Roof Permit	2,240	3,540	2,720	750	1,600	2,777	1,000
100-00-44310-000-000	Pool Permit	1,680	1,390	440	1,000	960	1,495	1,000
100-00-44311-000-000	Lot Grade Fee	88,580	55,040	70,520	40,000	48,160	82,663	40,000
100-00-44312-000-000	Driveway Grade Fee	19,055	11,840	15,170	9,000	10,360	17,782	9,000
100-00-44313-000-000	Culvert Permit	-	-	300	150	150	267	200
100-00-44316-000-000	Demolition Permit	100	125	150	50	-	-	100
100-00-44330-000-000	Utility Permit Fee	18,957	55,182	31,706	2,500	11,661	19,778	2,500
100-00-44336-000-000	Culvert Fee - Bldg Inspector	-	-	-	150	-	-	-
100-00-44400-000-000	Zoning Permit Fee	40,339	40,900	33,625	22,000	20,450	35,467	22,000
100-00-44401-000-000	Erosion Permit	10,300	16,083	19,954	6,500	9,325	16,242	6,500
100-00-44410-000-000	Plat and CSM Review Fee	2,585	3,025	2,670	2,000	1,680	2,990	2,000
100-00-44415-000-000	Site Plan Review Fee	19,897	900	2,455	600	375	668	600
100-00-44900-000-000	Other License/Permit Fee	2,115	710	1,370	-	365	641	-
100-00-44905-000-000	Fireworks Permit	-	50	-	-	50	89	-
	Total License and Permits	\$ 585,487	\$ 549,053	\$ 407,312	\$ 289,950	\$ 244,836	\$ 414,816	\$ 281,400

**GENERAL FUND
REVENUE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Fines and Forfeitures</u>							
100-00-45105-000-000	Ordinance Violations	460	-	-	7,000	4,302	7,657	5,000
100-00-45110-000-000	Parking Violations	14,672	14,294	11,316	1,000	590	1,050	1,000
	Total Fines and Forfeitures	\$ 15,132	\$ 14,294	\$ 11,316	\$ 8,000	\$ 4,892	\$ 8,708	\$ 6,000
	<u>Charges for Services</u>							
100-00-46100-000-000	Administrative Fee	62,240	71,978	28,462	40,000	16,679	28,639	20,000
100-00-46105-000-000	Publication Fee - Liquor	176	(89)	(68)	-	63	112	-
100-00-46110-000-000	Real Estate Inquiry Fee	13,580	11,550	10,140	8,000	6,570	11,267	8,000
100-00-46111-000-000	Photocopy Fee	5	5	-	-	-	-	-
100-00-46120-000-000	Credit Card Surcharge	694	1,178	1,366	700	832	1,481	700
100-00-46210-000-000	Law Enforcement Charges	421,776	470,896	556,928	785,000	640,000	640,000	785,000
100-00-46300-000-000	Transportation Utility Charges	531,722	546,108	660,557	-	-	-	-
100-00-46310-000-000	Road Department Revenue	8,242	1,962	4,497	2,000	4,462	7,942	2,000
100-00-46321-000-000	Street Lights Fee	-	2,481	-	1,200	2,546	4,532	1,200
100-00-46324-000-000	Harrison Stormwater Util Fee	355,748	446,456	-	-	-	-	-
100-00-46420-000-000	Refuse Collection Fee (67%)	385,260	422,739	450,510	413,869	2,833	463,000	413,800
100-00-46435-000-000	Recycling Collection Fee (33%)	189,465	209,253	222,441	259,745	1,788	229,000	259,700
100-00-46440-000-000	Weed & Nuisance Control Fee	413	-	275	-	1,044	1,100	1,000
100-00-46445-000-000	Compost Site Sticker Fee	19,060	38,140	37,900	30,000	31,100	33,000	30,000
100-00-46722-000-000	Park Shelter Rental Fee	1,692	2,346	2,773	2,500	2,417	2,500	2,500
100-00-46740-000-000	Municipal Hall Rental Fee	758	2,275	3,412	2,500	1,422	2,000	2,000
100-00-47323-000-000	Fire Contracts-Sherwood/Wood	15,000	165,188	172,814	173,739	173,739	173,739	173,700
	Total Charges for Services	\$ 2,005,831	\$ 2,392,466	\$ 2,152,006	\$ 1,719,253	\$ 885,495	\$ 1,598,312	\$ 1,699,600

**GENERAL FUND
REVENUE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Misc. Revenues</u>							
100-00-48110-000-000	Banking - Earned Interest	22,551	89,413	716,761	601,000	522,307	1,021,000	700,000
100-00-48130-000-000	Sp. Assmnt. - Earned Interest	73	10	2,739	5,000	1,081	6,000	5,000
100-00-48302-000-000	Sales - Fire Equipment	-	-	8,600	-	-	-	-
100-00-48303-000-000	Sales - Public Works Equipment	-	23,000	1,000	-	-	-	-
100-00-48400-000-000	Insurance Recoveries	8,457	7,610	2,073	5,000	-	-	5,000
100-00-48500-000-000	Donations	-	-	-	-	3,162	2,535	-
100-00-48800-000-000	Treasurer - Cash Over	-	-	37	-	9	16	-
100-00-48900-000-000	Misc. Revenues	11,751	443,168	25,511	10,000	2,341	4,168	10,000
100-00-48905-000-000	Tippage Fee - Harrison Landfil	37,129	15,890	-	15,000	-	-	-
100-00-49110-000-000	Proceeds from G.O. Bonds	500,000	-	-	1,400,000	-	-	-
	Total Miscellaneous	\$ 579,960	\$ 579,091	\$ 756,721	\$ 2,036,000	\$ 528,901	\$ 1,033,719	\$ 720,000
	Total Revenue	\$ 6,914,719	\$ 8,101,559	\$ 7,832,958	\$ 8,644,146	\$ 4,997,649	\$ 9,380,070	\$ 6,080,000

**GENERAL FUND
EXPENDITURES BY DEPARTMENT**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
<u>General Government</u>							
Village Board	42,088	42,005	43,003	64,778	29,303	55,700	68,800
Planning	122,132	107,976	106,747	164,564	64,945	122,464	126,500
Administrative Services	580,774	679,642	721,977	747,258	459,019	687,649	799,000
Manager	47,733	67,908	89,765	120,360	97,154	123,500	516,600
Village Hall Maintenance	69,078	119,612	87,794	108,105	83,650	95,576	108,500
Total General Government	861,805	1,017,144	1,049,286	1,205,065	734,071	1,084,889	1,619,400
<u>Public Safety</u>							
Law Enforcement	529,645	562,150	739,755	864,658	504,857	864,131	1,078,700
Fire and Rescue	310,153	355,451	357,815	418,589	203,613	439,935	637,900
Building Inspection	408,113	205,426	159,518	89,000	92,885	180,000	252,800
Total Public Safety	1,247,911	1,123,026	1,257,088	1,372,247	801,354	1,484,066	1,969,400
<u>Public Works</u>							
Public Works	1,690,611	1,908,872	2,405,737	2,385,228	1,211,298	2,171,204	2,410,700
<u>Health and Human Services</u>							
Health and Human Sevices	-	-	-	2,200	-	500	500
<u>Culture, Recreation and Education</u>							
Parks and Trails	28,205	40,783	40,882	60,000	25,618	61,200	80,000
<u>Capital Outlay</u>							
Capital Outlay	3,715,926	4,236,504	1,198,399	5,675,166	768,148	4,835,386	-
Total General Fund Expenditures	\$ 7,544,457	\$ 8,326,330	\$ 5,951,393	\$ 10,699,906	\$ 3,540,490	\$ 9,637,245	\$ 6,080,000

DEPARTMENT: 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.

2024 Accomplishments:

1. Hired an Interim Manager
2. Separated the Village Clerk and Treasurer positions
3. Created Crossroads Business Park
4. Conducted Mission, Vision, and Values process
5. Developed 5-year Economic Development Strategic Plan
6. Implemented more public transparency by recording Village Board meetings and archiving them on YouTube

2025 Goals:

1. Hire a new Village Manager
2. Develop the CTH N corridor
3. Balance the tax base between commercial and residential
4. Finalize and adopt the 20-year comprehensive plan

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Village President and Trustees	7	7	7

**GENERAL FUND
VILLAGE BOARD**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-51100-100-000	Village Board - Wages	32,631	32,825	33,600	52,000	21,647	44,000	52,000
100-00-51100-105-000	Village Board - FICA	2,496	2,511	2,571	3,978	1,656	3,400	4,000
100-00-51100-115-000	Village Board-Training/Mileage	1,131	150	-	800	20	800	800
100-00-51100-300-000	Village Board-Per Diem	-	-	-	-	-	-	-
100-00-51100-310-000	Village Board-Dues	5,390	6,488	6,828	7,500	5,981	7,500	7,500
100-00-51100-500-022	Telephone							3,500
100-00-51100-400-000	Village Board-Supplies	440	31	4	500	-	-	1,000
	Total Village Board	\$ 42,088	\$ 42,005	\$ 43,003	\$ 64,778	\$ 29,303	\$ 55,700	\$ 68,800

DEPARTMENT: VILLAGE MANAGER

Mission: The Village Manager serves as the chief administrative officer of the Village and is responsible for the proper administration of the business and affairs of the Village. The Manager assists the Village Board by facilitating the establishment of policies and goals along with proposing alternative strategies to accomplish them. The Village Manager directs the use of human and fiscal resources toward accomplishment of goals and appries the Village Board regarding the results. Also included in this department is the cost for any economic development activities.

2024 Accomplishments:

1. New Department for 2025
2. Hired a new Finance Director
3. Created a new budget process

2025 Goals:

1. Develop staff engagement programs
2. Build organizational culture
3. Advance Economic Development Goals – Successful implementation on Crossroads Business Park
4. Retain additional Special Counsel to review Municipal Code

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Village Manager	.6	.6	.6
Assistant Village Manager	1	1	1

**GENERAL FUND
VILLAGE MANAGER**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-04-51500-100-000	Wages	-	-	-	40,000	-	-	165,000
100-04-51500-105-000	FICA	-	-	-	3,060	-	-	12,400
	Retirement							11,200
	Benefits							20,000
100-04-51500-305-000	Mileage	-	205	63	200	-	-	500
100-02-51400-305-000	Training/Conf.							2,500
100-04-51500-315-000	Service Contracts	-	844	-	6,000	-	-	10,000
100-04-51500-315-015	Accounting	-	20,338	12,738	17,500	27,435	-	30,000
100-04-51500-320-000	Cash Short	-	3	0	-	-	-	
100-04-51500-400-000	Supplies	859	2,869	-	500	-	-	
100-04-51500-400-005	Postage	2,609	7,669	2,998	3,000	-	-	
100-04-51500-800-000	Publications	-	-	-	100	-	-	
100-00-51300-000-000	Legal	31,024	32,319	70,366	36,000	67,174	120,000	120,000
100-09-51300-000-000	Special Legal Services	10,241	662	-	10,000	-	-	35,000
100-00-56900-000-110	Development	3,000	3,000	3,600	4,000	2,545	3,500	10,000
	General Fund Contingency							100,000
	Total Manager	\$ 47,733	\$ 67,908	\$ 89,765	\$ 120,360	\$ 97,154	\$ 123,500	\$ 516,600

DEPARTMENT: ADMINISTRATIVE SERVICES

Mission: Administrative Services Department is responsible for Village Hall operations. This area includes: maintaining all financial records for the Village; accounts payable; investment and cash management; tax collections; payroll processes; human resources management, and compliance and regulatory affairs. General Administration also includes the functions of City Clerk, Finance Director and office staff who are the first face and voice of the Village. Also included in this department is the contracted services for Village Assessor, Village Attorney, and IT services.

2024 Accomplishments:

1. Implemented a second polling location.
2. Increased interest revenue, by capitalizing on the improved market conditions and managing investments, the Village's interest revenue is projected to be \$250,000 over the amount budgeted for 2024.
3. Improved communication and transparency with the following projects: upgrade website, record board meetings, mailed quarterly newsletters, utilize social media for village news, disseminate important information directly to residents, and promote village identity (replaced marquees at village hall and utilities buildings)

2025 Goals:

1. Distinguish roles and responsibilities for the clerk and treasurer departments.
2. Prepare property owners for 2025 assessment adjustments.
3. Prepare a project plan for reviewing and updating the Municipal Code.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Clerk	.85	.85	1
Finance Director	-	-	.85
Deputy Clerk/Deputy Treas/HR Officer	1	1	1
Accountant	.85	.85	.85
Program Assistant	1	1	1
Administrative Assistant	1	1	1

**GENERAL FUND
ADMINISTRATIVE SERVICES**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-02-51400-100-000	Gen. Admin - Wages	294,380	340,625	365,322	332,405	214,897	238,941	351,000
100-02-51400-105-000	Gen. Admin - FICA	21,830	24,741	26,757	25,429	15,835	18,279	26,800
100-02-51400-200-000	Gen. Admin - Benefits	92,937	124,689	135,002	150,242	87,890	150,000	175,000
100-02-51400-205-000	Gen. Admin - Retirement	15,267	22,116	24,883	22,604	13,161	16,487	24,500
100-02-51400-305-000	Gen. Admin - Training/Conf.	2,552	3,875	3,684	4,400	2,979	3,900	6,000
100-02-51400-310-000	Gen. Admin - Dues	265	310	356	1,500	321	342	1,500
100-02-51400-400-000	Gen. Admin - Supplies	30,096	16,343	22,089	20,000	8,388	17,000	20,000
100-02-51400-400-005	Gen. Admin - Postage	3,794	4,044	1,557	4,000	4,668	6,000	6,000
100-02-51400-400-006	Gen. Admin - Service Contracts	64,016	67,389	71,827	75,000	50,392	130,000	85,000
100-02-51400-800-000	Gen. Admin - Publications	2,125	1,820	893	500	798	2,000	2,000
100-02-51400-800-005	Gen. Admin - Newsltr & Postage	-	6,087	8,543	8,000	8,887	18,000	35,000
100-00-51440-000-000	Elections - Wages	14,150	18,102	5,891	35,000	11,598	33,000	14,500
100-00-51440-100-000	Elections-FICA	-	37	12	2,678	34	100	100
100-00-51440-200-000	Elections - Expenses/Training	-	91	159	500	181	250	200
100-00-51440-300-000	Elections - Service Contracts	2,664	2,529	2,282	6,000	2,308	3,000	3,500
100-00-51440-400-000	Elections - Supplies	1,381	2,945	7,463	7,000	1,786	5,000	3,500
100-00-51440-500-000	Elections - Postage	275	2,000	4,000	9,000	2,013	4,000	2,400
100-00-51440-600-000	Elections - Publications	242	1,002	314	2,000	164	350	1,000
100-05-51500-400-000	Assessor - Supplies BOR	-	-	40	-	-	-	-
100-05-51500-000-000	Assessor - Contract	34,800	40,900	40,900	41,000	32,720	41,000	41,000
	Total Administrative Services	\$ 580,774	\$ 679,642	\$ 721,977	\$ 747,258	\$ 459,019	\$ 687,649	\$ 799,000

DEPARTMENT: PLANNING

Mission: 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, site plan reviews, 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 TID's, works with developers to find property for projects, and completes the village's economic development strategy.

2024 Accomplishments:

1. Issued building and zoning permits totaling 473 permits thru 8/31/24.
2. Successfully managed implementation of 3 new subdivisions.
3. Continuing implementation of the Village storm and drainage system to remediate drainage concerns.

2025 Goals:

1. Commercial development in TID 2, 5 and 6.
2. Continue to streamline the permitting process.
3. Successful completion and adoption of the Comprehensive Plan.
4. Review and re-write of the Zoning Code.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Assistant Planner	1	1	1

**GENERAL FUND
PLANNING**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-01-51101-100-001	Planning - Salary	86,783	72,911	84,908	98,861	54,140	98,861	62,500
100-01-51101-105-000	Planning - FICA	6,538	5,617	6,607	7,257	4,194	7,257	4,800
100-01-51101-200-000	Planning - Benefits	15,822	14,481	(2,375)	42,400	300	1,000	20,000
100-01-51101-205-000	Planning - Retirement	5,858	4,739	5,774	6,546	3,735	6,546	4,400
100-01-51101-300-000	Planning - Per Diem	3,735	3,690	3,735	4,000	1,710	3,500	3,500
100-01-51101-301-000	Planning - Dues	517	517	618	1,000	-	1,000	1,000
100-01-51101-304-000	Planning - Consultants	-	40	-	-	-	-	25,000
100-01-51101-305-000	Planning - Training/Mile/Exp.	1,455	1,964	3,633	3,500	62	3,000	3,500
100-01-51101-400-000	Planning - Supplies	533	1,492	1,515	1,000	235	500	1,000
100-01-51101-400-005	Planning - Postage	-	-	-	-	-	-	-
100-01-51101-800-000	Planning - Publications	891	2,525	2,332	-	568	800	800
100-01-51101-801-000	Planning - Capital	-	-	-	-	-	-	-
	Total Planning	\$ 122,132	\$ 107,976	\$ 106,747	\$ 164,564	\$ 64,945	\$ 122,464	\$ 126,500

DEPARTMENT: VILLAGE HALL MAINTENANCE

Mission: Hall maintenance includes items required to operate and maintain the Village Hall. This includes heat, electricity, building repairs, insurance, etc.

2024 Accomplishments:

1. Installed additional security cameras at Village Hall
2. Added carpeting to Village Community Room
3. Cleaned storage room
4. Secured IT Room

2025 Goals:

1. Manage expansion of the Public Works wing
2. Install an Emergency generator for Village Hall
3. Maintain and improve Village Hall

**GENERAL FUND
VILLAGE HALL MAINTENANCE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-51600-400-000	Municipal Bldg - Supplies	572	233	-	5,000	-	5,000	5,000
100-00-51600-500-020	Municipal Bldg - Electric	5,904	4,973	6,280	5,775	2,518	5,100	5,800
100-00-51600-500-021	Municipal Bldg - Heat	4,695	6,108	7,454	5,080	2,613	5,200	5,200
100-00-51600-500-022	Municipal Bldg - Telephone	1,080	1,905	2,116	1,750	1,842	3,600	2,000
100-00-51910-000-000	Uncollectable Taxes	-	42,980	-	-	-	-	-
100-00-51932-000-000	Insurance - Property and Crime	12,899	15,377	15,893	34,100	15,632	15,632	34,100
100-00-51933-000-000	Insurance - Workers Comp.	26,921	28,744	36,267	29,300	41,476	41,476	29,300
100-00-51938-000-000	Insurance - General and Auto	16,883	19,082	19,556	26,600	19,408	19,408	26,600
100-00-51980-000-000	Memorial Expenses	123	211	228	500	160	160	500
	Total Village Hall Maintenance	\$ 69,078	\$ 119,612	\$ 87,794	\$ 108,105	\$ 83,650	\$ 95,576	\$ 108,500

DEPARTMENT: LAW ENFORCEMENT

Mission: 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 five 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.

2024 Accomplishments:

1. Purchase new Harrison patrol vehicles
2. Assist with issuing of zoning/nuisance citations
3. Community awareness and engagement

2025 Goals:

1. Rebranding of patrol vehicles to emphasize the Village of Harrison
2. Continued patrol activities for the village
3. Development of dedicated space for day-to-day operations

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Dedicated Officers	5	5	5

**GENERAL FUND
LAW ENFORCEMENT**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-52100-000-000	Law Enforcement - Contract	527,783	560,411	737,909	862,158	502,925	862,200	1,076,700
100-00-52101-000-000	Law Enforcement - Dog Pickups	-	-	-	-	-	-	-
100-00-52102-000-000	School Crossing Guard & Lights	1,862	1,739	1,846	2,500	1,931	1,931	2,000
	Total Law Enforcement	\$ 529,645	\$ 562,150	\$ 739,755	\$ 864,658	\$ 504,857	\$ 864,131	\$ 1,078,700

DEPARTMENT: FIRE - RESCUE

Mission: Harrison Fire Rescue is a volunteer, paid on-call fire department. All members have state certifications and many hold advanced certifications such as Paramedic, EMT, Emergency Services Instructor, Fire Officer, Driver Operator, Fire Inspector, and Firefighter II. Due to the area's unique geography, the Department provides more than just fire protection and emergency medical services. They also have specialty teams including rope rescue, water rescue, and jaws extrication. In addition to life-saving efforts and property conservation, the Department members enjoy providing public outreach through fire prevention and community education programs.

2024 Accomplishments:

1. Successful implementation of new reporting software for the mandated reporting into the National Fire Incident Reporting System.
2. Successful changeover and compliance with the National Emergency Medical Services Information System (NEMSIS 3.5)
3. Strong succession and promotion of five officers in leadership positions.

2025 Goals:

1. To ensure all aspects of the Village investment in a new public safety building are well organized.
2. Revisiting the Department apparatus replacement schedule to balance immediate needs with future growth.
3. Continue to refine our fire inspection process as we transition into paperless record keeping.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Fire Chief	1	1	
Fire Inspector	-	-	1
Paid Volunteers	62	62	62

**GENERAL FUND
FIRE RESCUE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-06-52200-000-000	FR - Insurance	-	-	-	-	-	-	-
100-06-52200-100-000	FR - Wages	156,833	182,635	177,058	227,290	96,395	227,585	339,800
100-06-52200-105-000	FR - FICA	11,990	14,338	13,576	17,388	7,255	14,600	17,300
100-06-52200-200-000	FR - Benefits	338	536	694	-	17,692	35,200	50,800
100-06-52200-210-000	FR - Retirement	28,311	34,923	35,401	48,911	8,037	45,100	50,600
100-06-52200-300-000	FR - Per Diem	-	-	540	1,500	-	1,500	1,500
100-01-52200-304-000	FR - Consultants							35,000
100-06-52200-305-000	FR - Training/Mem	3,063	2,604	7,961	10,000	4,999	10,000	10,000
100-06-52200-306-000	FR - Fire Inspection	-	-	-	-	-	-	-
100-06-52200-400-000	FR - Supplies/Services	30,000	37,922	41,514	51,500	13,837	32,000	31,000
100-06-52200-401-000	FR - Physicals	2,680	1,243	2,995	5,000	1,204	4,000	5,000
100-06-52200-402-000	FR - Software	-	-	-	-	-	7,500	7,500
100-06-52200-403-000	FR - Appreciation Night	-	-	-	-	2,442	3,000	3,000
100-06-52200-404-000	FR - Annual Tests/Certs	-	-	-	-	-	-	10,000
100-06-52200-405-000	FR - 2% Dues Expense	-	-	-	-	1,208	1,300	-
100-06-52200-500-020	FR - Electric	2,154	1,847	2,355	2,500	892	2,500	5,500
100-07-52200-500-020	Station 70 - Electric	2,530	2,069	2,405	3,000	921	3,000	
100-06-52200-500-021	FR - Heat	2,395	2,422	3,229	4,000	1,167	4,000	8,000
100-07-52200-500-021	Station 70 - Heat	1,950	1,980	2,230	4,000	1,046	4,000	
100-06-52200-500-022	FR - Telephone	482	274	122	-	71	150	2,400
100-07-52200-500-022	Station 70 - Phone	962	645	424	-	300	1,000	-
100-06-52200-500-023	FR - Water/Sewer	3,074	2,858	3,744	4,500	1,575	4,500	6,000
100-07-52200-500-023	Station 70 - Water/Sewer	475	743	901	1,000	499	1,000	
100-06-52200-600-000	FR - Vehicle Maint.	6,326	11,027	7,349	13,000	7,895	13,000	13,000
100-06-52200-700-000	FR - Equip Maint.	3,334	841	3,257	5,500	4,708	5,500	5,500
100-06-52200-700-030	FR - Fuel	-	-	-	6,000	102	6,000	6,000
	FR - Facility Maint.							15,000
100-08-52300-000-000	1st Respond-Op Exp	14,209	12,582	12,493	13,500	9,405	13,500	15,000
100-08-52300-100-000	1st Respond-Wages	31,025	35,484	30,411	-	20,404		-
100-08-52300-105-000	1st Respond-FICA	2,373	2,715	2,326	-	1,561		-
100-08-52300-210-000	1st Respond-Retirement	5,647	5,764	6,830	-	-		-
	Total Fire Rescue	\$ 310,153	\$ 355,451	\$ 357,815	\$ 418,589	\$ 203,613	\$ 439,935	\$ 637,900

DEPARTMENT: BUILDING INSPECTOR

Mission: The building inspection services is a combination of in-house and contracted services. The building inspector is responsible for issuing building permits, performing inspections and providing plan review for all new and remodel construction. The inspector handles residential and commercial erosion control issues and code enforcement. Grade checks are also a pass-through cost paid by the builder.

2024 Accomplishments:

1. Issued 80 new residential home permits.
2. Completed 672 residential and commercial inspections.

2025 Goals:

1. Transition Building Inspection Services from a contracted service to a hybrid Village staff/contracted service.
2. Timely compliance with code enforcement complaints received.
3. Incorporate commercial fire prevention code enforcement within Village staff person job duties.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Building Inspector			1
Contract Birschbach Inspection	1	1	0.5

**GENERAL FUND
BUILDING INSPECTION**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-04-52400-100-000	Wages							93,600
100-00-52400-105-000	FICA							7,200
	Retirement							6,600
	Benefits							25,400
100-00-52400-305-000	Gen. Admin - Training/Conf.							5,000
100-00-52400-000-000	Building Inspector - Contract	330,359	189,410	126,440	59,000	69,135	140,000	90,000
100-00-52400-200-000	Inspections - Grade Checks	65,155	24,994	33,078	30,000	23,750	40,000	25,000
100-00-52410-000-000	Erosion/Stormwater Plan Review	12,599	(8,979)	-	-	-		
	Total Building Inspection	\$ 408,113	\$ 205,426	\$ 159,518	\$ 89,000	\$ 92,885	\$ 180,000	\$ 252,800

DEPARTMENT: PUBLIC WORKS

Mission: The Department of Public Works maintains around 100 miles of public roads. The Department is responsible for the upkeep and repair of village roads, ditches, public right-of-ways, 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, storm sewer construction in new subdivisions, and enforces codes and weed control.

2024 Accomplishments:

1. Timely follow-up on road snowplowing.
2. Road building for the new Crossroads Business Park.
3. Storm drain installation in private yards and culvert replacement.
4. Management of the \$2M of road reconstruction as part of the Capital Outlay projects.

2025 Goals:

1. Expansion of the Public Works garage to build a break room, gender-neutral bathrooms, additional vehicle parking, and new bays to the east end including a new drive-thru wash bay.
2. New equipment to make operations more efficient.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Operations Manager	1	1	1
Lead Foreman	1	1	1
Laborers	3	3	4
Engineering Tech/Code Enforcement	1	1	1
Seasonal Laborers (Winter)	3	3	3
Village Manager	.33	.33	.20

**GENERAL FUND
PUBLIC WORKS**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-09-53311-000-000	Hwy Dept - Engineer/Consult	58,784	28,786	27,757	40,000	7,520	10,000	30,000
100-09-53311-100-000	Hwy Dept - Wages	403,118	490,402	543,053	508,664	316,171	508,664	540,800
100-09-53311-100-901	Hwy Dept - Part Time Wages	45,891	35,094	71,765	85,500	36,096	85,500	100,000
100-09-53311-103-000	Hwy Dept - Overtime Wages	20,182	22,199	33,784	38,000	24,775	35,000	38,000
100-09-53311-105-000	Hwy Dept - FICA	31,067	38,076	42,571	41,820	25,408	41,820	52,000
100-09-53311-105-901	Hwy Dept - Part Time FICA	3,503	2,682	5,490	6,541	2,756	6,541	
100-09-53311-115-000	Hwy Dept - Unemploymt Cmp.	-	-	-	1,000	-		
100-09-53311-200-000	Hwy Dept - Benefits	108,322	120,936	161,915	169,700	116,922	169,700	186,700
100-09-53311-205-000	Hwy Dept - Retirement	29,232	33,712	39,600	43,619	24,129	43,619	40,300
100-09-53311-305-000	Hwy Dept - Training Expen.	917	329	618	2,500	3,817	4,000	4,000
100-09-53311-306-000	Hwy Dept - CDL/Testing	427	180	831	1,500	246	1,500	1,500
100-09-53311-320-000	Hwy Dept - Dues	51	-	-	-	-		
100-09-53311-400-000	Hwy Dept - Supplies	24,647	24,630	31,019	25,000	28,652	30,000	35,000
100-09-53311-500-020	Hwy Dept - Electric	8,857	7,459	9,420	7,500	3,778	7,500	10,000
100-09-53311-500-021	Hwy Dept - Heat	-	-	-	2,000	-		
100-09-53311-500-022	Hwy Dept - Telephone	2,850	2,860	2,419	3,000	1,954	3,000	3,500
100-09-53311-505-000	Hwy Dept - Building Maint	36,457	33,602	23,699	30,000	36,658	38,000	38,000
100-09-53311-600-030	Hwy Dept - Fuel	56,628	79,004	73,833	76,000	38,489	76,000	76,000
100-09-53311-600-600	Hwy Dept - Vehicle Maint.	48,675	40,560	54,000	40,000	15,061	30,000	40,000
100-09-53311-700-000	Hwy Dept - Equip Maint.	30,640	63,802	105,191	55,000	63,397	70,000	80,000
100-09-53311-900-000	Hwy Dept - Road Maint.	54,810	74,848	304,637	327,500	14,406	150,000	214,100
100-09-53311-901-000	Hwy Dept - Ditching/Grading	18,741	25,505	20,268	40,000	2,859	10,000	40,000
100-09-53311-903-000	Hwy Dept - Salt & Sand	61,974	106,424	114,658	108,000	74,723	108,000	115,000
100-09-53315-902-000	Hwy Dept - Signs	10,801	10,998	18,255	10,000	7,817	10,000	12,500
100-00-53420-000-000	Street Lighting - General	13,279	(3,699)	7,498	6,500	1,994	6,000	6,500
100-00-53420-001-000	Street Lighting - North Shore	183	151	195	170	77	170	200
100-00-53420-004-000	Street Lighting - HAA	10,438	8,634	10,532	11,000	4,185	11,000	11,000
100-00-53420-006-000	Street Lighting - NS Woods	1,200	996	1,204	1,100	469	1,100	1,100
100-09-53430-000-000	Hwy Dept - Sidewalk Maint	-	-	6,300	-	-		10,000
100-00-53441-100-000	Illicit Discharge Program	1,200	1,755	5,291	5,000	1,332	5,000	5,000
100-00-53620-000-000	Refuse & Garbage Services	406,158	406,623	421,808	413,869	212,229	424,458	434,500
100-00-53635-000-000	Recycling Services	193,617	250,821	262,094	259,745	136,316	272,632	270,000
100-00-53635-100-000	Compost Site	8,549	2,403	6,035	10,000	9,061	10,000	10,000
100-00-53640-000-000	Weed & Nusiance Control	(585)	(900)	-	15,000	-	2,000	5,000
	Total Public Works	\$ 1,690,611	\$ 1,908,872	\$ 2,405,737	\$ 2,385,228	\$ 1,211,298	\$ 2,171,204	\$ 2,410,700

DEPARTMENT: PARKS AND TRAILS

Mission: The Parks & 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 Friendship State Trail (6.7 miles) is working to connect to Harrison.

2024 Accomplishments:

1. Darboy Park - Upgraded signage, removed dead ash trees, maintained the stormwater pond, and installed lighting around the stormwater pond.
2. Farmers Field - Installed playground equipment and mulch, installed lighting, paved roadway, trails, and the parking lot.
3. Implemented the Park Supervisor position within the Department of Public Works.
4. Continued maintenance of the parks and trails.

2025 Goals:

1. Construction of Old Highway Road to accommodate the 2026 construction of High Cliff Trail.
2. Rennwood Park - Installation of a natural playground.
3. Farmers Field - Design and construction of a concession stand/bathroom facility.
4. Cameo Court Park - Final Master Plan and improvements as outlined in the plan.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Park Supervisor	1	1	1
Park Laborer	1	1	1
Seasonal Laborers (Summer)	3	3	3

**GENERAL FUND
PARKS AND TRAILS**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-55200-000-000	Parks - Maint. and Utilities	23,269	35,689	35,852	50,000	25,618	51,200	50,000
100-00-55200-120-000	Parks - Recreation Programs	4,936	5,095	5,030	10,000	-	10,000	30,000
	Total Parks and Trails	\$ 28,205	\$ 40,783	\$ 40,882	\$ 60,000	\$ 25,618	\$ 61,200	\$ 80,000

DEPARTMENT: HEALTH AND HUMAN SERVICES

Mission: The Village of Harrison participates in the Heart of the Valley Prevention Partnership. This is a partnership between the Villages of Kimberly, Combined Locks, Harrison, and the Town of Buchanan to help students understand the dangers of drug use.

**GENERAL FUND
HEALTH & HUMAN SERVICES**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-54100-000-000	Humane Society - Contribution	-	-	-	1,500	-	-	-
100-00-54980-000-000	Other Health - HOVPP	-	-	-	700	-	500	500
	Total Health and Human Sevices	\$ -	\$ -	\$ -	\$ 2,200	\$ -	\$ 500	\$ 500

**GENERAL FUND
CAPITAL OUTLAY**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
100-00-57190-000-000	Capital Outlay - General Gvmnt	495	-	-	60,000	2,528	60,000	-
100-06-57220-000-000	Fire Dept - Capital Outlay	51,166	116,764	66,724	1,107,455	108,582	1,107,400	-
201-00-57220-000-000	Capital Outlay - Park Impact	238,790	2,431	-	259,200	238,298	-	-
220-00-57220-000-000	Capital Outlay - Fire Impact	-	-	-	-	-	-	-
100-07-57220-000-001	Fire Dept - Equipment Escrow	-	-	-	564,759	-	564,700	-
100-00-57230-000-000	Capital Outlay - Trails	-	-	-	17,000	32,845	-	-
100-09-57324-000-000	Capital Outlay - Hwy. Equip	22,560	592,420	166,186	565,532	43,159	536,686	-
100-09-57330-000-000	Capital Outlay - Road Projects	3,402,915	3,524,889	965,489	3,101,220	342,736	2,566,600	-
	Total Capital Outlay	\$ 3,715,926	\$ 4,236,504	\$ 1,198,399	\$ 5,675,166	\$ 768,148	\$ 4,835,386	-

SPECIAL REVENUE FUNDS

DEPARTMENT: SPECIAL REVENUE – PARK IMPACT FEE

Mission: 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.

2024 Accomplishments:

1. Farmers Field - New lighting installed by WeEnergies, bench installation, mulch and playground installation, new asphalt pavement on the parking lot, access road and trails.
2. Cameo Court - Purchase and demolition of Cameo Court house
3. New lighting and service addition at Darboy Park.

2025 Goals:

1. Improvements at Cameo Court
2. Farmers Field - Concession stand/restroom facility
3. Rennwood Park - Natural playground and parking and trail pavement

**SPECIAL REVENUE
PARK IMPACT FEE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
201-00-44315-000-000	Park Impact Fee	\$ 224,920	\$ 180,044	\$ 78,422	\$ 63,330	\$ 80,359	\$ 138,852	\$ 150,000
	Total Revenue	224,920	180,044	78,422	63,330	80,359	138,852	150,000
	<u>Expenditures</u>							
201-00-57220-000-000	Capital Outlay - Park Impact	238,790	2,431	210,333	259,200	238,298	238,298	195,000
		238,790	2,431	210,333	259,200	238,298	238,298	195,000
	Rev less Exp	(13,870)	177,613	(131,911)	(195,870)	(157,939)	(99,446)	(45,000)
	Beginning Fund Balance	922,876	909,006	1,086,619	954,708	954,708	954,708	855,263
	Ending Fund Balance	\$ 909,006	\$ 1,086,619	\$ 954,708	\$ 758,838	\$ 796,769	\$ 855,263	\$ 810,263

DEPARTMENT: SPECIAL REVENUE – LAW ENFORCEMENT IMPACT FEE

Mission: Funds collected from 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.

**SPECIAL REVENUE
LAW ENFORCEMENT IMPACT FEE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
210-00-41110-000-000	Police Impact Fees	31,687	24,901	8,879	7,500	5,577	9,624	9,000
	Total Revenue	31,687	24,901	8,879	7,500	5,577	9,624	9,000
	<u>Expenditures</u>							
210-00-57220-000-000	Capital Outlay - Police Impact	-	-	-	-	-	-	-
	Rev less Exp	31,687	24,901	8,879	7,500	5,577	9,624	9,000
	Beginning Fund Balance	28,903	60,590	85,491	94,370	64,370	94,370	103,994
	Ending Fund Balance	\$ 60,590	\$ 85,491	\$ 94,370	\$ 101,870	\$ 69,947	\$ 103,994	\$ 112,994

DEPARTMENT: SPECIAL REVENUE – FIRE IMPACT FEE

Mission: 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.

**SPECIAL REVENUE
FIRE IMPACT FEE**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
220-00-41110-000-000	Fire Impact Fees	269,306	210,858	76,165	65,000	47,065	81,213	80,000
	Total Revenue	269,306	210,858	76,165	65,000	47,065	81,213	80,000
	<u>Expenditures</u>							
220-00-57220-000-000	Capital Outlay - Fire Impact	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Rev less Exp	269,306	210,858	76,165	65,000	47,065	81,213	80,000
	Beginning Fund Balance	245,052	514,358	725,216	801,381	801,381	801,381	882,594
	Ending Fund Balance	\$ 514,358	\$ 725,216	\$ 801,381	\$ 866,381	\$ 848,446	\$ 882,594	\$ 962,594

DEPARTMENT: SPECIAL REVENUE – STORM WATER

Mission: 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.

2024 Accomplishments:

1. Prescribed burns at five stormwater management ponds.
2. Checking depth and maintenance of vegetation at five ponds by McMahon.
3. Installation of yard drains and grading of drainage easements to prevent drainage issues in select neighborhoods.

2025 Goals:

1. Prescribed burns at five stormwater management ponds.
2. Contracting removal of sediments in five stormwater ponds.
3. Fund an intern to update the storm sewer GIS program with attributes.

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
GIS Internship	0	0	.5

**SPECIAL REVENUE
STORMWATER**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
230-00-41110-000-000	Storm Water Utility Fees	-	-	447,995	450,000	-	450,000	450,000
	Total Revenue	-	-	447,995	450,000	-	450,000	450,000
	<u>Expenditures</u>							
230-00-53441-000-000	Storm Sewer Maint / Ponds	-	-	32,901	40,000	18,514	36,000	22,500
230-00-53441-100-000	Pond Rip Rap	-	-	-	20,000	-	20,000	50,000
230-00-53441-200-000	Stormwater Plan / Munic Fees	-	-	25,563	-	27,788	28,800	-
230-00-53441-300-000	Storm Catch Basin Program	-	-	14,372	12,000	-	-	25,000
230-00-53441-400-000	Cross Culvert Program	-	-	-	30,000	-	-	30,000
	GIS Mapping							15,000
230-00-57220-000-000	Capital Outlay - Storm Water	-	-	301,169	-	-	-	150,000
		-	-	374,005	102,000	46,302	84,800	292,500
	Rev less Exp	-	-	73,991	348,000	(46,302)	365,200	157,500
	Beginning Fund Balance			-	73,991	73,991	73,991	439,191
	Ending Fund Balance	\$	-	\$ 73,991	\$ 421,991	\$ 27,689	\$ 439,191	\$ 596,691

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Mission: 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

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
301-00-41010-000-000	Genrl Property tax-Debt Serv.	779,094	645,000	812,738	1,200,000	920,623	1,200,000	1,300,000
300-00-42000-102-100	Debt Fund - LP Spec Assessmnt	(188)	(1)	(1,224)	-	-	-	-
300-00-42000-102-102	Debt Serv. Woodland Sp Assess	-	-	7,855	-	-	-	-
300-00-42000-102-103	Interest- special assessments	(85)	-	-	-	-	-	-
301-00-49100-000-000	Proceeds From Long Term Debt	-	251,216	-	-	-	-	-
301-00-49200-000-000	Transfer In	-	183,150	-	-	-	400,000	-
	Total Revenue	778,821	1,079,365	819,369	1,200,000	920,623	1,600,000	1,300,000
	<u>Expenditures</u>							
301-00-58100-000-000	G.O. Debt Principal	1,582,200	995,000	830,000	1,068,000	1,165,000	1,085,000	1,050,000
301-00-58290-000-000	G.O. Debt Interest	81,794	117,440	109,911	132,000	69,410	114,509	242,898
		1,663,994	1,112,440	939,911	1,200,000	1,234,410	1,199,509	1,292,898
	Rev less Exp	(885,173)	(33,075)	(120,542)	-	(313,787)	400,491	7,102
	Beginning Fund Balance	(1,088,269)	(203,096)	(236,169)	(356,711)	(356,711)	(356,711)	43,780
	Ending Fund Balance	\$ (203,096)	\$ (236,171)	\$ (356,711)	\$ (356,711)	\$ (670,498)	\$ 43,780	\$ 50,882

Village of Harrison

Existing General Obligation Debt Service Payments



TID #1 SUPPORTED												
Issue: 1					Issue: 2				Issue: 3			
Amount: \$1,425,000					Amount: \$1,880,000				Amount: \$1,305,000			
Type: G.O. Refunding Bonds (CR)					Type: G.O. Promissory Notes				Type: G.O. Promissory Notes, Series 2022A (Part CR)			
Dated: November 17, 2020					Dated: November 17, 2020				Dated: March 31, 2022			
Callable: '29-'35 Callable 3/1/2028 @ Par					Callable: '29-'30 Callable 3/1/2028 @ Par				Callable: '30-'32 Callable 3/1/2029 @ Par			
CALENDAR YEAR	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (9/1/22 & 3/1 Thereafter)	RATE	INTEREST (3/1 & 9/1)	TOTAL
2023	\$80,000	0.500%	\$18,000	\$98,000	\$180,000	2.000%	\$26,330	\$206,330	\$95,000	2.000%	\$20,350	\$115,350
2024	\$80,000	0.500%	\$17,600	\$97,600	\$185,000	2.000%	\$22,680	\$207,680	\$100,000	2.000%	\$18,400	\$118,400
2025	\$85,000	1.000%	\$16,975	\$101,975	\$190,000	2.000%	\$18,930	\$208,930	\$100,000	2.000%	\$16,400	\$116,400
2026	\$85,000	1.000%	\$16,125	\$101,125	\$190,000	2.000%	\$15,130	\$205,130	\$105,000	2.000%	\$14,350	\$119,350
2027	\$90,000	1.000%	\$15,250	\$105,250	\$195,000	2.000%	\$11,280	\$206,280	\$105,000	2.000%	\$12,250	\$117,250
2028	\$90,000	1.000%	\$14,350	\$104,350	\$200,000	2.000%	\$7,330	\$207,330	\$110,000	2.000%	\$10,100	\$120,100
2029	\$100,000	1.300%	\$13,250	\$113,250	\$205,000	1.300%	\$3,998	\$208,998	\$110,000	2.000%	\$7,900	\$117,900
2030	\$100,000	1.300%	\$11,950	\$111,950	\$205,000	1.300%	\$1,333	\$206,333	\$110,000	2.000%	\$5,700	\$115,700
2031	\$105,000	2.000%	\$10,250	\$115,250					\$115,000	2.000%	\$3,450	\$118,450
2032	\$110,000	2.000%	\$8,100	\$118,100					\$115,000	2.000%	\$1,150	\$116,150
2033	\$115,000	2.000%	\$5,850	\$120,850								
2034	\$115,000	2.000%	\$3,550	\$118,550								
2035	\$120,000	2.000%	\$1,200	\$121,200								
TOTAL	\$1,275,000		\$152,450	\$1,427,450	\$1,550,000		\$107,010	\$1,657,010	\$1,065,000		\$110,050	\$1,175,050

Callable Maturities

Current Refunding of 2015 State Trust Fund Loan

Term Bonds '21-'24, '25-'28, '29-'30
'31-'32, & '33-'35

Bid premium of \$19,847.58

Term Bond '29-'30

Current Refunding of 2021 Nicolet National Bank Loan

Bid premium of \$9,304.50

Village of Harrison

Existing General Obligation Debt Service Payments



Issue: 4 Amount: \$1,600,000 Type: G.O. Promissory Notes, Series 2022B Dated: November 15, 2022					Issue: 5 Amount: \$1,400,000 Type: G.O. Promissory Notes Dated: December 14, 2023				
Callable: '30-'32 Callable 3/1/2029 @ Par					Callable: '31-'33 Callable 3/1/2030 @ Par				
CALENDAR YEAR	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	
2023	\$475,000	4.000%	\$43,331	\$518,331					
2024	\$105,000	4.000%	\$45,400	\$150,400	\$695,000	5.000%	\$30,419.86	\$725,420	
2025	\$110,000	4.000%	\$41,100	\$151,100	\$75,000	5.000%	\$30,325.00	\$105,325	
2026	\$115,000	4.000%	\$36,600	\$151,600	\$75,000	5.000%	\$26,575.00	\$101,575	
2027	\$120,000	5.000%	\$31,300	\$151,300	\$75,000	5.000%	\$22,825.00	\$97,825	
2028	\$125,000	4.000%	\$25,800	\$150,800	\$75,000	5.000%	\$19,075.00	\$94,075	
2029	\$130,000	5.000%	\$20,050	\$150,050	\$50,000	5.000%	\$15,950.00	\$65,950	
2030	\$135,000	4.000%	\$14,100	\$149,100	\$50,000	5.000%	\$13,450.00	\$63,450	
2031	\$140,000	4.000%	\$8,600	\$148,600	\$100,000	4.000%	\$10,200.00	\$110,200	
2032	\$145,000	4.000%	\$2,900	\$147,900	\$100,000	4.000%	\$6,200.00	\$106,200	
2033					\$105,000	4.000%	\$2,100.00	\$107,100	
2034									
2035									
TOTAL	<u>\$1,600,000</u>		<u>\$269,181</u>	<u>\$1,869,181</u>	<u>\$1,400,000</u>		<u>\$177,120</u>	<u>\$1,577,120</u>	
Callable Maturities X.XXX% Term Bond '30-'32 Bid premium of \$7,118.90					X.XXX% Term Bond '31-'33 Bid premium of \$2,390.65				

Village of Harrison

LONG-TERM CAPITAL IMPROVEMENT FINANCING PLAN

EXISTING DEBT SERVICE (Levy Supported) (A)			BANK QUALIFIED				BANK QUALIFIED				BANK QUALIFIED				EXISTING PLUS NEW DEBT SERVICE (Levy Supported)		EXISTING PLUS NEW MILL RATE (C)		* HYPOTHETICAL FUTURE BORROWINGS (D) (E)		TOTAL COMBINED DEBT SERVICE		TOTAL COMBINED MILL RATE (C)		YEAR DUE	
			2024 TID #2: \$1,215,000 2025 TID #5: \$1,000,000 2025 CIP: \$2,377,600 2026 CIP: \$2,990,600				Fire Station: \$6,500,000 Public Works Building: \$3,000,000																			
			\$7,580,000 GO PROMISSORY NOTES Dated: December 16, 2024 (First Interest: March 1, 2025)				\$9,500,000 GO PROMISSORY NOTES Dated: September 1, 2025 (First Interest: March 1, 2026)				\$6,500,000 Fire Station Levy		\$3,000,000 PW Building Levy													
			PRINCIPAL (3/1)			INTEREST (3/1 & 9/1) TIC= 3.75%	TOTAL	Levy	TID #2	TID #5	PRINCIPAL (3/1)	INTEREST (3/1 & 9/1) AVG= 4.25%	TOTAL	TOTAL												
2023	2024	\$1,199,509	(B)	\$690,000	\$200,448	\$890,448	\$715,167	\$147,043	\$28,238	\$300,000	\$397,375	\$697,375	\$472,000	\$225,375	\$1,199,509	\$0.69	\$1,199,509	\$0.69	2024							
2024	2025	\$581,755		\$690,000	\$200,448	\$890,448	\$715,167	\$147,043	\$28,238	\$300,000	\$397,375	\$697,375	\$472,000	\$225,375	\$1,296,922	\$0.70	\$1,296,922	\$0.70	2025							
2025	2026	\$577,655	\$555,000	\$263,768	\$818,768	\$632,118	\$146,784	\$39,866	\$410,000	\$382,288	\$792,288	\$571,163	\$221,125	\$1,907,148	\$1.00	\$1,907,148	\$1.00	2026								
2026	2027	\$572,655	\$690,000	\$238,868	\$928,868	\$633,718	\$147,484	\$147,666	\$330,000	\$366,563	\$696,563	\$474,794	\$221,769	\$1,998,660	\$1.02	\$1,998,660	\$1.02	2027								
2027	2028	\$572,305	\$720,000	\$210,668	\$930,668	\$634,518	\$147,984	\$148,166	\$345,000	\$352,219	\$697,219	\$475,019	\$222,200	\$1,903,385	\$0.95	\$1,869,734	\$0.91	2028								
2028	2029	\$542,898	\$735,000	\$181,568	\$916,568	\$629,618	\$143,384	\$143,566	\$360,000	\$352,219	\$697,219	\$475,019	\$222,200	\$1,869,734	\$0.91	\$1,869,734	\$0.91	2029								
2029	2030	\$534,583	\$770,000	\$151,468	\$921,468	\$633,918	\$143,684	\$143,866	\$375,000	\$321,619	\$696,619	\$474,194	\$222,425	\$1,865,738	\$0.89	\$1,706,187	\$0.79	2030								
2030	2031	\$377,250	\$800,000	\$120,068	\$920,068	\$632,318	\$143,784	\$143,966	\$395,000	\$305,256	\$700,256	\$478,038	\$222,219	\$1,703,887	\$0.77	\$1,703,887	\$0.77	2031								
2031	2032	\$370,250	\$835,000	\$85,280	\$920,280	\$633,380	\$143,359	\$143,541	\$410,000	\$288,150	\$698,150	\$476,350	\$221,813	\$1,439,764	\$0.64	\$1,439,764	\$0.64	2032								
2032	2033	\$107,100	\$875,000	\$50,555	\$925,555	\$634,514	\$142,975	\$148,066	\$425,000	\$270,406	\$695,406	\$474,238	\$221,169	\$1,327,199	\$0.57	\$1,327,199	\$0.57	2033								
2033	2034		\$910,000	\$17,308	\$927,308	\$631,792	\$147,758	\$147,758	\$450,000	\$251,813	\$701,813	\$476,594	\$225,219	\$701,813	\$0.30	\$2,265,325	\$2,967,138	\$1.25	2034							
2034	2035								\$470,000	\$232,263	\$702,263	\$478,313	\$223,950	\$702,263	\$0.29	\$2,330,013	\$3,032,275	\$1.25	2035							
2035	2036								\$485,000	\$211,969	\$696,969	\$474,500	\$222,469	\$696,969	\$0.28	\$2,417,669	\$3,114,638	\$1.25	2036							
2036	2037								\$505,000	\$190,931	\$695,931	\$475,156	\$220,775	\$695,931	\$0.27	\$2,490,988	\$3,186,919	\$1.25	2037							
2037	2038								\$530,000	\$168,938	\$698,938	\$475,175	\$223,763	\$698,938	\$0.27	\$2,552,375	\$3,251,313	\$1.24	2038							
2038	2039								\$550,000	\$145,988	\$695,988	\$474,556	\$221,431	\$695,988	\$0.26	\$2,556,131	\$3,252,119	\$1.21	2039							
2039	2040								\$580,000	\$121,975	\$701,975	\$478,194	\$223,781	\$701,975	\$0.25	\$2,550,550	\$3,252,525	\$1.18	2040							
2040	2041								\$600,000	\$96,900	\$696,900	\$476,088	\$220,813	\$696,900	\$0.25	\$2,553,631	\$3,250,531	\$1.15	2041							
2041	2042								\$630,000	\$70,763	\$700,763	\$478,238	\$222,525	\$700,763	\$0.24	\$2,547,375	\$3,248,138	\$1.12	2042							
2042	2043								\$655,000	\$43,456	\$698,456	\$474,644	\$223,813	\$698,456	\$0.24	\$2,549,775	\$3,248,231	\$1.09	2043							
2043	2044								\$695,000	\$14,769	\$709,769	\$485,094	\$224,675	\$709,769	\$0.23	\$2,537,925	\$3,247,694	\$1.07	2044							
2044	2045																		2045							
\$5,435,959			\$7,580,000	\$1,519,997	\$9,099,997	\$6,411,060	\$1,454,237	\$1,234,699	\$9,500,000	\$4,570,875	\$14,070,875	\$9,617,163	\$4,453,713	\$25,917,894		\$34,425,716	\$60,343,610									

(A) Does not include TID #1 supported debt service.

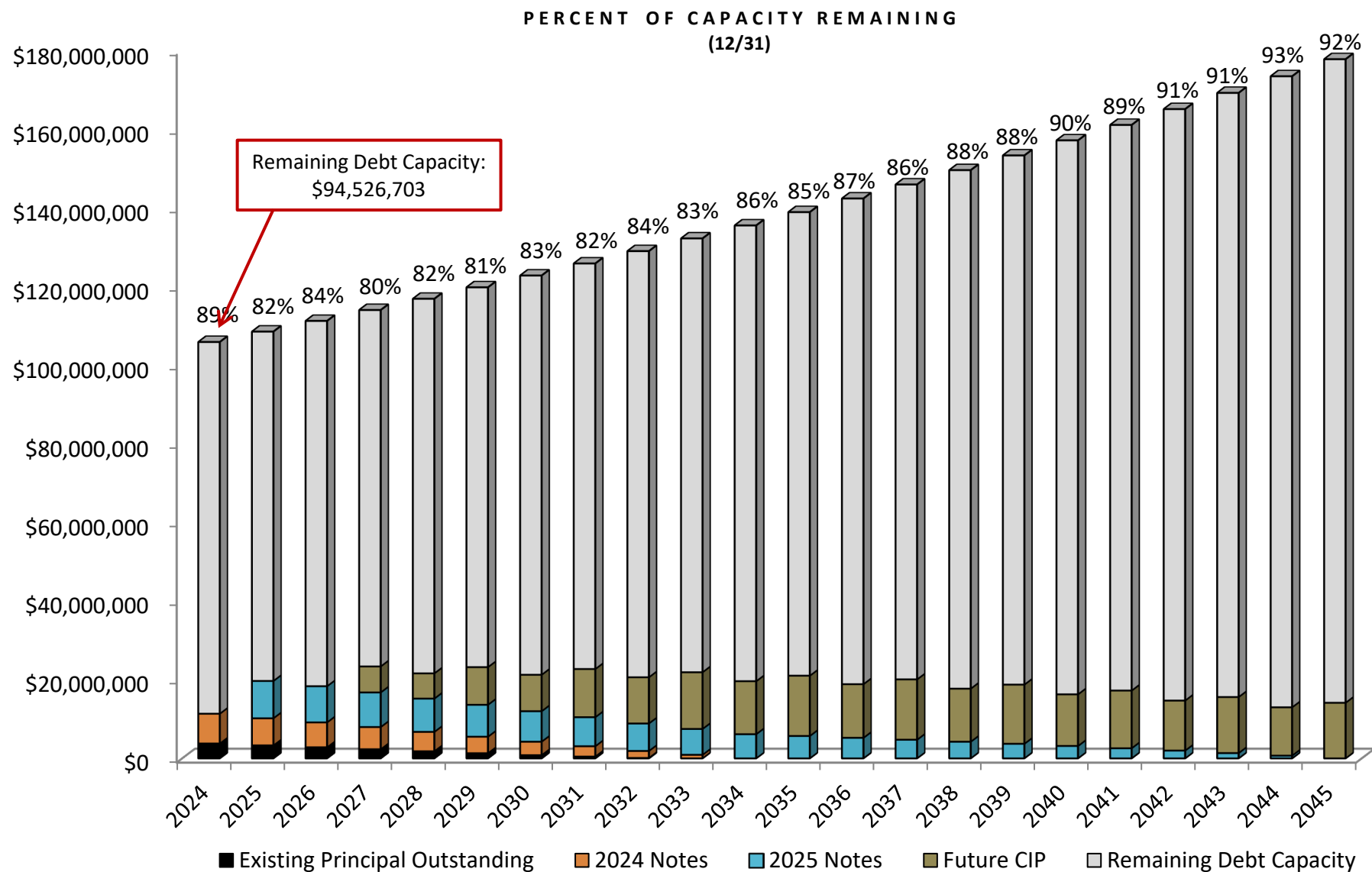
(B) Net of bid premium of \$2,391 from the 2023 General Obligation Promissory Notes.

(C) Mill rate based on the 2024 Equalized Valuation (TID-OUT) of \$1,856,097,700 with annual growth of 2.50% thereafter.

(D) This information is provided for information purposes only. It does not recommend any future issuances and is not intended to be, and should not be regarded as advice.

(E) Assumes future biennial borrowings of \$6.615 million in 2027 amortized over 20 years and \$3.6 million beginning in 2029 amortized over a maximum of 10 years at an average interest rate of 4.00% thereafter.

revised
10/8/2024



Note: Future capacity based on the 2024 Equalized Valuation (TID-IN) of \$2,066,082,000 with annual growth of 2.50% thereafter.

CAPITAL PROJECTS

DEPARTMENT: CAPITAL OUTLAY – GENERAL GOVERNMENT

Mission: Capital outlay 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.

2024 Accomplishments:

1. Reconstruction of \$2,027,954 in road resurfacing/reconstruction for Woodland Trails and Blazing Meadows Subdivisions, Payten Street, Evan Street, Amy Avenue, State Park Road, Kessler Road.
2. \$186,000 in design services for 2025 projects of Haen Heights and Cedar Ridge Subdivisions.
3. New concrete and repaving at Fire Station 60 parking lot.

2025 Goals:

1. Implementation of the 2025 road projects per the 5-year road paving plan.
2. Obtain WisDOT grants to off-set road paving plan projects.
3. Implementation of alternative funding sources to fund improvements.

Capital Improvement Requests 2025-2029

Year	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other
2025	\$ 23,670,440	\$ 195,000	\$ 292,500	\$ -	\$ -	\$ 14,092,600	\$ 1,500,000	\$ 130,500	\$ 889,220	\$ 6,005,400
2026	\$ 5,636,850	\$ 436,250	\$ 292,500	\$ -	\$ -	\$ 2,990,600	\$ 1,710,000	\$ 131,250	\$ -	\$ 7,500
2027	\$ 9,990,942	\$ 100,000	\$ 292,500	\$ 150,000	\$ 1,356,017	\$ 6,610,400	\$ 373,800	\$ 133,880	\$ -	\$ 205,380
2028	\$ 3,555,800	\$ 10,000	\$ 292,500	\$ 2,712,000	\$ -	\$ -	\$ 175,000	\$ 244,800	\$ 131,500	\$ -
2029	\$ 24,939,180	\$ 400,000	\$ 292,500	\$ 740,000	\$ -	\$ 2,400,000	\$ 165,000	\$ 152,200	\$ 216,000	\$ 20,573,480

Capital Improvement Requests 2025

Location	Request/Item	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other	Notes
Parks												
Farmers Field	Concession Stand Building Design	\$ 50,000	\$50,000									
Farmers Field	Well/Septic System	\$ 30,000	\$30,000									
Rennwood Park	Natural Playground Installation	\$ 300,000									\$ 300,000	Lexington DA
Cameo Park	Park Improvements	\$ 50,000	\$ 50,000									
Darboy Park	Dead Ash Tree Removal	\$ 30,000						\$ 30,000				
Faro Springs Access	Emergency Access	\$ 70,000	\$ 65,000								\$ 5,000	
HAA	Replacement of Fencing	\$ 42,000						\$ 39,900			\$ 2,100	
Stormwater												
Five Ponds Per Year	Prescribed Burns	\$ 7,500		\$ 7,500								
Depth Checking	Five Ponds per year	\$ 15,000		\$ 15,000								
Dredging of Ponds	Three Ponds per year	\$ 150,000		\$ 150,000								
Riprap	Two Ponds per year	\$ 50,000		\$ 50,000								
GIS Mapping	Accessories/Assistance	\$ 15,000		\$ 15,000								
Storm Catch Basin Repairs	Yearly	\$ 25,000		\$ 25,000								
Cross Culvert Program	Yearly	\$ 30,000		\$ 30,000								
Buildings/Grounds/Administration												
Village Hall	Emergency Generator/Transfer Switch	\$ 60,000						\$ 60,000				
DPW, Fire, Parks	Fuel Management System	\$ 35,000						\$ 35,000				
Admininstration	Re-Write of Municipal Code	\$ 70,000						\$ 70,000				
Administration	Government Service Software	\$ 150,000						\$ 150,000				
Administration	Computer Upgrades	\$ 15,000						\$ 15,000				
Public Works												
Public Works	Expansion of Garage/restrooms/offices	\$ 3,000,000					\$ 3,000,000					
Public Works	F550 Flat bed and Salt Spreader	\$ 100,000						\$ 100,000				
Public Works	135G Excavator replacement	\$ 160,000						\$ 160,000				
Public Works	Cub Cadet Lawn Mower Replacement	\$ 15,000						\$ 15,000				
Public Works	T770 Bobcat Skid Loader Replacement	\$ 50,000						\$ 50,000				
Public Works	F350 Utility Body Truck Replacement	\$ 60,000						\$ 60,000				

Capital Improvement Requests 2025

Location	Request/Item	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other	Notes
Law Enforcement												
New Harrison Squad Car		\$ 150,000						\$ 150,000				
Harrison Utilities												
Water Department	Meter Purchases	\$ 276,300							\$ 50,000			
Water Department	Saddle Replacements	\$ 414,420							\$ 75,000			
Sewer Department	Lift Station No. 3: Forcemain Replacement	\$ 750,000								\$ 750,000		
Sewer Department	Lift Station No. 2: Interior Piping Replacement	\$ 80,000								\$ 80,000		
Sewer Department	Lift Station No. 4: Pump Replacements	\$ 26,280								\$ 26,280		
Sewer Department	Lift Station No.4: Check Valve Replacement	\$ 2,440								\$ 2,440		
Sewer Department	Replace Lift Station Dialers	\$ 15,000								\$ 15,000		
Sewer Department	Emergency Generator Wiring	\$ 10,000								\$ 10,000		
Water and Sewer Dept	Line Locator	\$ 4,000							\$ 2,000	\$ 2,000		
Water and Sewer Dept	Safety Lighting on Vehicles	\$ 7,000							\$ 3,500	\$ 3,500		
Roads												
Strawflower & Snapdragon	Urban resurfacing, spot curb and gutter replacement	\$ 250,000						\$ 250,000				
Cedar Ridge Estates & Ashland Hollows	Rural Resurfacing and Ditching.	\$ 1,117,600					\$ 1,117,600					
Haen Heights Subdivision	Rural Resurfacing, Reditching and replace driveways &	\$ 1,260,000					\$ 1,260,000					
High Cliff Road	Rural Resurfacing. Submitted for STP-Local - \$500,000	\$ 485,800									\$ 485,800	
Old Highway Road (Firelane 8 to Hwy	Design for Rural Reconstruction.	\$ 100,000						\$ 47,000			\$ 53,500	
Crossroads Business Park	TID #2	\$ 1,215,000					\$ 1,215,000					
	TID #5	\$ 1,000,000					\$ 1,000,000					
Fire Rescue												
Fire Rescue	New Fire Station 70	\$ 11,500,000					\$ 6,500,000				\$ 5,000,000	GF Balance (\$3.5)
Fire Rescue	Design for Remodel of Station 60	\$ 150,000									\$ 150,000	
Fire Rescue	Replace/Repair Equipment	\$ 31,400						\$ 31,400				2% Dues
Fire Rescue	Turnout Gear	\$ 19,500						\$ 19,500				Act 12
Fire Rescue	Equipment Escrow	\$ 200,000						\$ 200,000				
Fire Rescue	SCBA Escrow	\$ 12,200						\$ 12,200				
Fire Rescue	Helmet	\$ 5,000						\$ 5,000				
Fire Rescue	Stethoscopes and blood pressure cuffs	\$ 9,000									\$ 9,000	
Totals		\$ 23,670,440	\$ 195,000	\$ 292,500	\$ -	\$ -	\$ 14,092,600	\$ 1,500,000	\$ 130,500	\$ 889,220	\$ 6,005,400	

Capital Improvement Requests 2026

Location	Request/Item	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other
Parks											
Farmers Field	Concession Stand Building Const.	\$ 350,000	\$ 350,000								
Farmers Field	Maintenance Storage Building	\$ 50,000	\$ 50,000								
Old Highway Road Trail	Trail Design	\$ 25,000	\$ 36,250								
HAA	Upgrade of Overhead Lighting	\$ 150,000					\$ 142,500				\$ 7,500
Stormwater											
Five Ponds Per Year	Prescribed Burns	\$ 7,500		\$ 7,500							
Depth Checking	Five Ponds per year	\$ 15,000		\$ 15,000							
Dredging of Ponds	Three Ponds per year	\$ 150,000		\$ 150,000							
Riprap	Two Ponds per year	\$ 50,000		\$ 50,000							
GIS Mapping	Accessories/Assistance	\$ 15,000		\$ 15,000							
Storm Catch Basin Repairs	Yearly	\$ 25,000		\$ 25,000							
Cross Culvert Program	Yearly	\$ 30,000		\$ 30,000							
Buildings/Grounds/Administration											
Admininstration	Re-Write of Municipal Code	\$ 70,000						\$ 70,000			
Administration	Government Service Software	\$ 150,000						\$ 150,000			
Administration	Computer Upgrades	\$ 15,000						\$ 15,000			
Public Works											
Public Works	Farris Zero Turn Lawnmower Replacement	\$ 25,000									
Public Works	Mini Excavator	\$ 80,000						\$ 25,000			
Public Works	Pay Loader, Plow and Wing Replacement	\$ 275,000					\$ 275,000				
Public Works	Compost Screening Plant	\$ 100,000					\$ 100,000				
Harrison Utilities											
Water Department	Meter Purchases	\$ 52,500							\$ 52,500		
Water Department	Saddle Replacements	\$ 78,750							\$ 78,750		
Roads											
Clover Ridge 1st & 2nd Add/Linden Hills Subdivision	Urban Resurfacing, spot curb and gutter replace	\$ 2,473,100					\$ 2,473,100				
Old Highway Road(Firelane 8 to Hwy 114)	Rural Reconstruction.	\$ 1,450,000						\$ 1,450,000			
Totals		\$ 5,636,850	\$ 436,250	\$ 292,500	\$ -	\$ -	\$ 2,990,600	\$ 1,710,000	\$ 131,250	\$ -	\$ 7,500

Capital Improvement Requests 2027

Location	Request/Item	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other	Notes
Parks												
Farmers Field	Basketball/Pickle Ball/Tennis Courts	\$ 100,000	\$ 100,000									
Old Highway Road Trail	Construction of Trail	\$ 1,498,282				\$ 1,356,017						
HAA	Playground Upgrades	\$ 50,000					\$ 47,500				\$ 2,500	
Stormwater												
Five Ponds Per Year	Prescribed Burns	\$ 7,500		\$ 7,500								
Depth Checking	Five Ponds per year	\$ 15,000		\$ 15,000								
Dredging of Ponds	Three Ponds per year	\$ 150,000		\$ 150,000								
Riprap	Two Ponds per year	\$ 50,000		\$ 50,000								
GIS Mapping	Accessories/Assistance	\$ 15,000		\$ 15,000								
Storm Catch Basin Repairs	Yearly	\$ 25,000		\$ 25,000								
Cross Culvert Program	Yearly	\$ 30,000		\$ 30,000								
Buildings/Grounds/Administration												
Administration	Government Service Software	\$ 150,000						\$ 150,000				
Administration	Computer Upgrades	\$ 15,000						\$ 15,000				
Public Works												
Public Works	Payload/Plow/Wing Replace	\$ 275,000					\$ 275,000					
Public Works	Int'l Tandem Axle Dump Truck/Snow	\$ 450,000					\$ 450,000					
Police Department												
Police Department Renovation	Fire Station 70	\$ 1,000,000					\$ 1,000,000					
Harrison Utilities												
Water Department	Meter Purchases	\$ 55,130							\$ 55,130			
Water Department	Saddle Replacements	\$ 78,750							\$ 78,750			
Roads												
Ertl Road and Lakeshore Dr (Faro Springs to termini)	Rural Resurfacing	\$ 158,800						\$ 158,800				
N Coop Road	Rural Resurfacing - add bike lanes	\$ 776,700			\$ 776,700							
Firelane 12	Rural Resurfacing.	\$ 637,900					\$ 637,900					
Harrison Road	Crack fill, Chip Seal, & Cross Culvert-	\$ 202,880									\$ 202,880	Budgeted Road Maintenance Account
Woods Edge Subdivision Design	Rural Resurfacing, Reditching and	\$ 50,000						\$ 50,000				
Woods Edge Subdivision Construction	replacement of driveways and	\$ 1,200,000					\$ 1,200,000					
Fire												
Fire Department	Renovation to Fire Station 60	\$ 3,000,000					\$ 3,000,000					
Totals		\$ 9,990,942	\$ 100,000	\$ 292,500	\$ 150,000	\$ 1,356,017	\$ 6,610,400	\$ 373,800	\$ 133,880	\$ -	\$ 205,380	

Capital Improvement Requests 2028

Location	Request/Item	Est. Amount	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev
Parks										
Splash Pad/Water Feature	CTH N - Village Center Dev	\$ 150,000			\$ 150,000					
Clover Ridge	Disc Golf Course	\$ 10,000	\$ 10,000					\$ 10,000		
Stormwater										
Five Ponds Per Year	Prescribed Burns	\$ 7,500		\$ 7,500						
Depth Checking	Five Ponds per year	\$ 15,000		\$ 15,000						
Dredging of Ponds	Three Ponds per year	\$ 150,000		\$ 150,000						
Riprap	Two Ponds per year	\$ 50,000		\$ 50,000						
GIS Mapping	Accessories/Assistance	\$ 15,000		\$ 15,000						
Storm Catch Basin Repairs	Yearly	\$ 25,000		\$ 25,000						
Cross Culvert Program	Yearly	\$ 30,000		\$ 30,000						
Buildings/Grounds/Administration										
Administration	Government Service Software	\$ 150,000						\$ 150,000		
Administration	Computer Upgrades	\$ 15,000						\$ 15,000		
Harrison Utilities										
Water Department	Meter Purchases	\$ 57,900							\$ 57,900	
Water Department	Saddle Replacements	\$ 86,900							\$ 86,900	
Sewer Department	Lift Station No. 4: Dry Capsule Values	\$ 31,500								\$ 31,500
Water and Sewer Dept	New Accessory Building	\$ 200,000							\$ 100,000	\$ 100,000
Roads										
Mary Drive & Otte Street	Rural Resurfacing	\$ 362,000			\$ 362,000					
Midway Road Design	Rural Resurfacing- add bike lanes/trail	\$ 100,000			\$ 100,000					
State Park Road Design	Design and R-O-W acquisition	\$ 100,000			\$ 100,000					
Eisenhower Drive (Manitowoc to	New Urban Construction.	\$ 2,000,000			\$ 2,000,000					
Totals		\$3,555,800	\$10,000	\$292,500	\$2,712,000	\$0	\$0	\$175,000	\$244,800	\$131,500

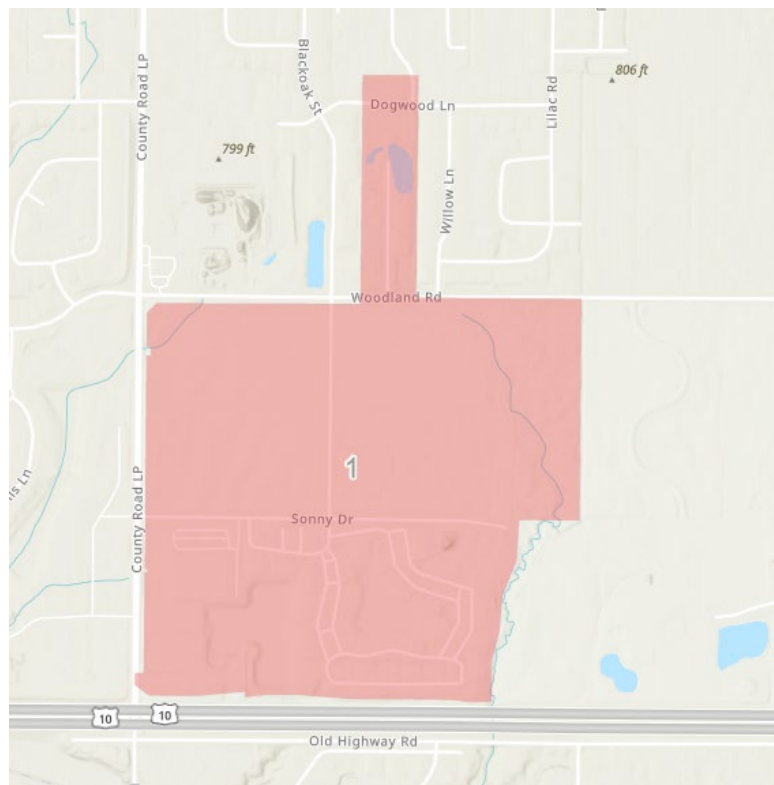
Capital Improvement Requests 2029

Location	Request/Item	Est. Amount	Year	Park Impact	Storm Impact	TID	Grant	Debt	Tax Levy	Water Rev	Sewer Rev	Other	Notes
Parks													
High Cliff Trail	Trail Segment- CTH N to Pigeon Road	\$ 150,000	\$ 2,029	\$ 150,000									
Clover Ridge	Skatepark	\$ 250,000	\$ 2,029	\$ 250,000									
Stormwater													
Five Ponds Per Year	Prescribed Burns	\$ 7,500	\$ 2,029		\$ 7,500								
Depth Checking	Five Ponds per year	\$ 15,000	\$ 2,029		\$ 15,000								
Dredging of Ponds	Three Ponds per year	\$ 150,000	\$ 2,029		\$ 150,000								
Riprap	Two Ponds per year	\$ 50,000	\$ 2,029		\$ 50,000								
GIS Mapping	Accessories/Assistance	\$ 15,000	\$ 2,029		\$ 15,000								
Storm Catch Basin Repairs	Yearly	\$ 25,000	\$ 2,029		\$ 25,000								
Cross Culvert Program	Yearly	\$ 30,000	\$ 2,029		\$ 30,000								
Buildings/Grounds/Administration													
Administration	Government Service Software	\$ 150,000	\$ 2,029						\$ 150,000				
Administration	Computer Upgrades	\$ 15,000	\$ 2,029						\$ 15,000				
Public Works													
Public Works	Road Side Mower Tractor Replacement	\$ 250,000	\$ 2,029					\$ 250,000					
Public Works	Int'l Tandem Axle Dump Truck/Snow Equip Replacemt	\$ 450,000	\$ 2,029					\$ 450,000					
Harrison Utilities													
Water Department	Meter Purchases	\$ 61,000	\$ 2,029							\$ 61,000			
Water Department	Saddle Replacements	\$ 91,200	\$ 2,029							\$ 91,200			
Sewer Department	Lift Station No. 4; Additional Pump	\$ 210,000	\$ 2,029								\$ 210,000		
Sewer Department	Replace Lift Station Dialer Stat 6	\$ 6,000	\$ 2,029								\$ 6,000		
Roads													
Prosperity Drive	New Urban Construction.					\$\$\$							Year/Developer Timeline and Village contribution (if any) needs to be defined.
Midway Road Construction	Rural Resurfacing - add bike lanes/trail.	\$ 740,000				\$ 740,000							N Coop Rd to Noe Rd
State Park Road	Rural Resurfacing and add bike lanes	\$ 1,700,000						\$ 1,700,000					Local share assumes 80% grant.
Manitowoc Road	Design & construct stormwater facilities for	\$ 573,480										\$ 573,480	TID 3 &/or 5/ Transp Impact Fee, STP-
Manitowoc Road	Urbanize roadway, add storm sewer, ped. trail, bike lane	\$ 10,000,000										\$ 10,000,000	Local share assumes 80% grant.
Woodland Road (CTH N to Lake Park Road)	Urbanize roadway, add storm sewer, sidewalks, pedestrian trail, bike lanes.	\$ 10,000,000										\$ 10,000,000	
Totals		\$ 24,939,180		\$ 400,000	\$ 292,500	\$ 740,000	\$ -	\$ 2,400,000	\$ 165,000	\$ 152,200	\$ 216,000	\$ 20,573,480	

DEPARTMENT: CAPITAL OUTLAY - TID #1

Mission: TID 1 was created 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.

Map of District:



2024 Accomplishments:

- 1.The District generated \$947,412 of increment in 2023.
2. Completion of Asterion Apartment Complex.

2025 Goals:

1. Explore a revolving loan fund establishment with fund balance.
2. Complete a long-term financial plan for the District.

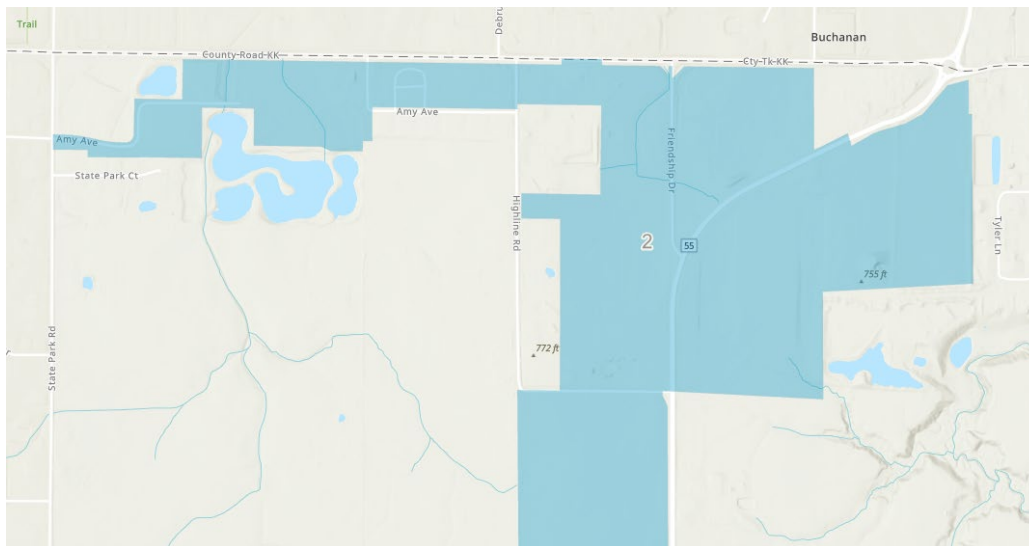
CAPITAL PROJECTS
TID #1

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
401-00-41110-000-000	Tax Increments - TID #1	592,619	599,626	947,412	600,000	746,870	746,870	1,257,319
401-00-43401-000-000	Personal Property Aid							3,203
401-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
	Total Revenue	592,619	599,626	947,412	600,000	746,870	746,870	1,260,522
	<u>Expenditures</u>							
401-00-51500-000-000	Professional Services - TID #1	-	-	-	-	2,137	2,137	-
401-00-51510-000-000	Administrative Costs - TID #1	150	150	150	150	150	150	150
401-00-56700-000-000	Site Preparation - TID #1	-	-	-	-	-	-	-
401-00-56700-700-000	Grant-Toonen Development TID 1	412,417	387,530	391,146	393,000	223,983	223,983	393,000
401-00-56700-701-000	Grant-Gregorski 22 LLC	12,758	11,847	(14,942)	16,000	14,680	14,680	16,000
401-00-56700-702-000	Grant-Asterion LLC	-	90,890	188,239	190,000	247,479	247,479	190,000
401-00-57100-000-000	Property Acquisition - TID #1	-	-	-	-	-	-	-
401-00-57200-000-000	Street Improvements - TID #1	-	-	-	-	-	-	-
401-00-58100-000-000	G.O. Debt Principal						80,000	85,000
401-00-58290-000-000	G.O. Debt Interest						17,600	16,975
401-00-59100-000-000	Transfer Out	-	192,322	-	-	-	281,150	-
		425,325	682,739	564,593	599,150	488,429	867,179	701,125
	Rev less Exp	167,294	(83,113)	382,819	850	258,441	(120,309)	559,397
	Beginning Fund Balance	365,457	532,751	449,639	832,458	832,458	832,458	712,149
	Ending Fund Balance	\$ 532,751	\$ 449,638	\$ 832,458	\$ 833,308	\$ 1,090,899	\$ 712,149	\$ 1,271,546

DEPARTMENT: CAPITAL OUTLAY - TID #2

Mission: 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.

Map of District:



2024 Accomplishments:

1. Territory amendment to add territory owned by the Village of Harrison adjacent to STH 55.
2. Village obtained 23 acres land in District to construct Crossroads Business Park.
3. New commercial development along CTH KK.

2025 Goals:

1. Complete infrastructure improvements in the Crossroads Business Park.
2. Sell parcels of land under letters of intent for commercial development.
3. Continue future planning of land for extension of utilities to the south.

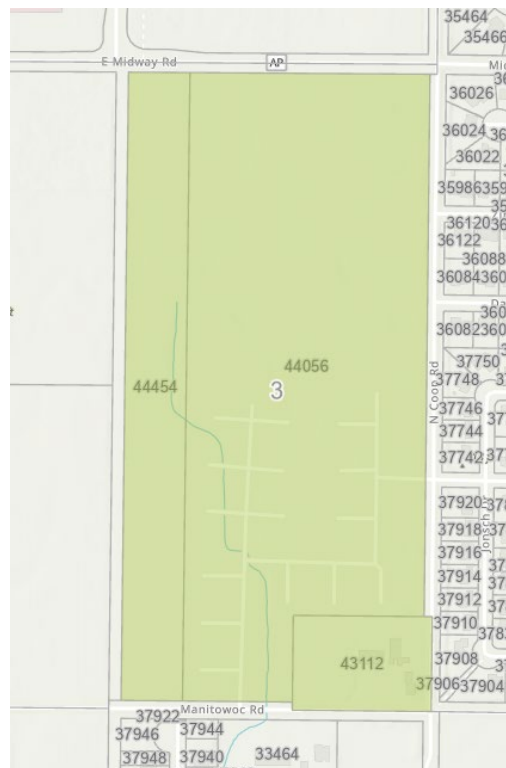
**CAPITAL PROJECTS
TID #2**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
402-00-41110-000-000	Tax Increments - TID #2	-	177,824	126,364	110,000	324,729	324,729	623,200
402-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
402-00-49100-000-000	Transfer In	-	9,172	-	-	-	-	-
	Total Revenue	-	186,996	126,364	110,000	324,729	324,729	623,200
	<u>Expenditures</u>							
402-00-51500-000-000	Professional Services-TID #2	-	-	-	-	2,610	2,610	20,000
402-00-51510-000-000	Administrative Costs - TID #2	150	150	150	150	150	150	150
402-00-56700-000-000	Site Preparation - TID #2	-	-	-	-	-	-	-
402-00-56700-700-000	Grant-Premier Harrison LLC	-	3,096	96,904	100,000	-	-	-
402-00-57100-000-000	Property Acquisition - TID #2	-	-	-	-	-	-	-
402-00-57200-000-000	Street Improvements - TID #2	-	-	-	-	-	-	-
402-00-58100-000-000	G.O. Debt Principal							86,871
402-00-58290-000-000	G.O. Debt Interest	-	-	-	-	-	-	85,011
		150	3,246	97,054	100,150	2,760	2,760	192,032
	Rev less Exp	(150)	183,750	29,310	9,850	321,969	321,969	431,168
	Beginning Fund Balance	(1,150)	(1,300)	182,450	211,760	211,760	211,760	533,729
	Ending Fund Balance	\$ (1,300)	\$ 182,450	\$ 211,760	\$ 221,610	\$ 533,729	\$ 533,729	\$ 964,897

DEPARTMENT: CAPITAL OUTLAY - TID #3

Mission: 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.

Map of District:



2024 Accomplishments:

1. Continue expansion of the Driscoll Apartment Project.
2. Increased increment of approximately \$128,432.

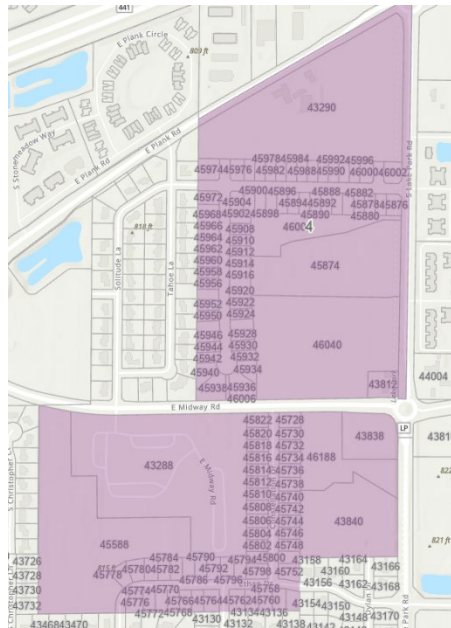
2025 Goals:

1. Implementation of a four-way stop at Coop and Midway.
2. Continue Development Incentive payments.
3. Explore right-of-way acquisition for extension of Eisenhower to Manitowoc Road.

**CAPITAL PROJECTS
TID #3**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
403-00-41110-000-000	Tax Increments - TID #3	-	16,008	128,432	45,000	103,019	103,019	-
403-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
403-00-49100-000-000	Transfer In	-	-	-	-	-	-	-
	Total Revenue	-	16,008	128,432	45,000	103,019	103,019	-
	<u>Expenditures</u>							
403-00-51500-000-000	Professional Services-TID #3	-	-	-	-	4,837	4,837	-
403-00-51510-000-000	Administrative Costs - TID #3	150	150	150	150	150	150	150
403-00-56700-000-000	Site Preparation - TID #3	-	-	-	-	-	-	-
403-00-56700-700-000	Grant-Driscoll Properties LLC	-	17,558	38,933	40,000	52,769	52,769	40,000
403-00-57100-000-000	Property Acquisition - TID #3	-	-	-	-	-	-	-
403-00-57200-000-000	Street Improvements - TID #3	-	-	-	-	-	-	-
403-00-57300-000-000	Utility Improvements - TID #3	-	-	-	-	-	-	-
		150	17,708	39,083	40,150	57,756	57,756	40,150
	Rev less Exp	(150)	(1,700)	89,349	4,850	45,263	45,263	(40,150)
	Beginning Fund Balance	(2,710)	(2,860)	(4,560)	84,789	84,789	84,789	130,052
	Ending Fund Balance	\$ (2,860)	\$ (4,560)	\$ 84,789	\$ 89,639	\$ 130,052	\$ 130,052	\$ 89,902

Map of District:



1. Continued residential development in the district.
2. Completed Rennwood Park Master Planning Process.
3. Contracted with GRG Playscapes to design a natural playground.

1. Continue expansion of Rennwood Park.
2. New subdivision, Breezy Meadows, at the intersection of Midway/Lake Park Rd.
3. Expansion of the vacant land along Plank Road.

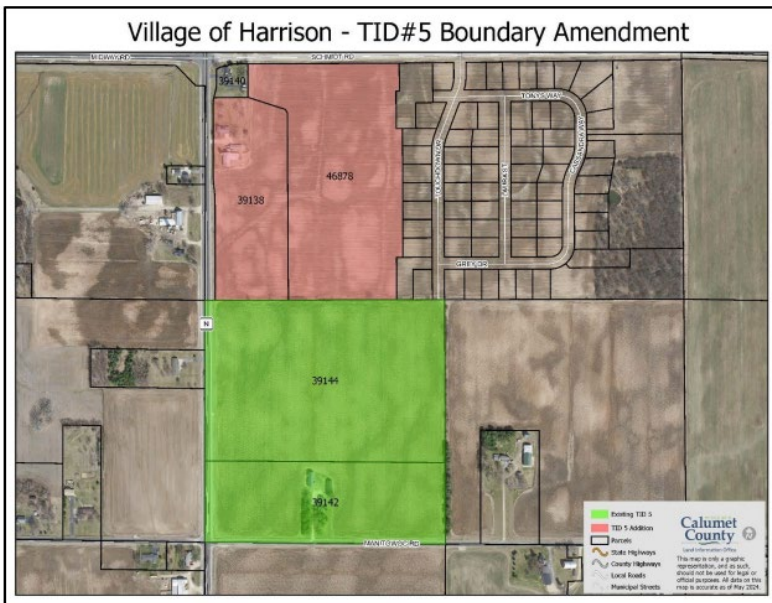
**CAPITAL PROJECTS
TID #4**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
404-00-41110-000-000	Tax Increments - TID #4	-	-	268,063	190,000	418,430	418,430	1,372,900
404-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
404-00-49100-000-000	Transfer In	-	-	-	-	-	-	-
	Total Revenue	-	-	268,063	190,000	418,430	418,430	1,372,900
	<u>Expenditures</u>							
404-00-51500-000-000	Professional Services-TID #4	-	-	-	-	-	-	-
404-00-51510-000-000	Administrative Costs - TID #4	150	150	150	150	150	150	150
404-00-56700-000-000	Site Preparation - TID #4	-	-	-	-	-	-	-
404-00-56700-700-000	Grant-Quattro Development LLC	-	-	182,350	-	497,094	497,094	-
404-00-57100-000-000	Property Acquisition - TID #4	-	-	-	-	-	-	-
404-00-57200-000-000	Street Improvements - TID #4	-	-	-	-	-	-	-
404-00-57300-000-000	Utility Improvements - TID #4	-	-	-	-	-	-	-
		150	150	182,500	150	497,244	497,244	150
	Rev less Exp	(150)	(150)	85,563	189,850	(78,814)	(78,814)	1,372,750
	Beginning Fund Balance	(2,777)	(2,927)	(3,077)	82,486	82,486	82,486	3,672
	Ending Fund Balance	\$ (2,927)	\$ (3,077)	\$ 82,486	\$ 272,336	\$ 3,672	\$ 3,672	\$ 1,376,422

DEPARTMENT: CAPITAL OUTLAY - TID #5

Mission: 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.

Map of District:



2024 Accomplishments:

1. Added Territory (Parcel 46878 and 39138) to the District and Amended Project Plan to update projects and add road improvements.
2. Commercial development master plan created for development along CTH N.
3. Design of Homestead Land to service commercial development along CTH N.

2025 Goals:

1. Purchase parcel 39138 for commercial development.
2. Borrow money to construct Homestead Lane.
3. Start selling land for commercial development.

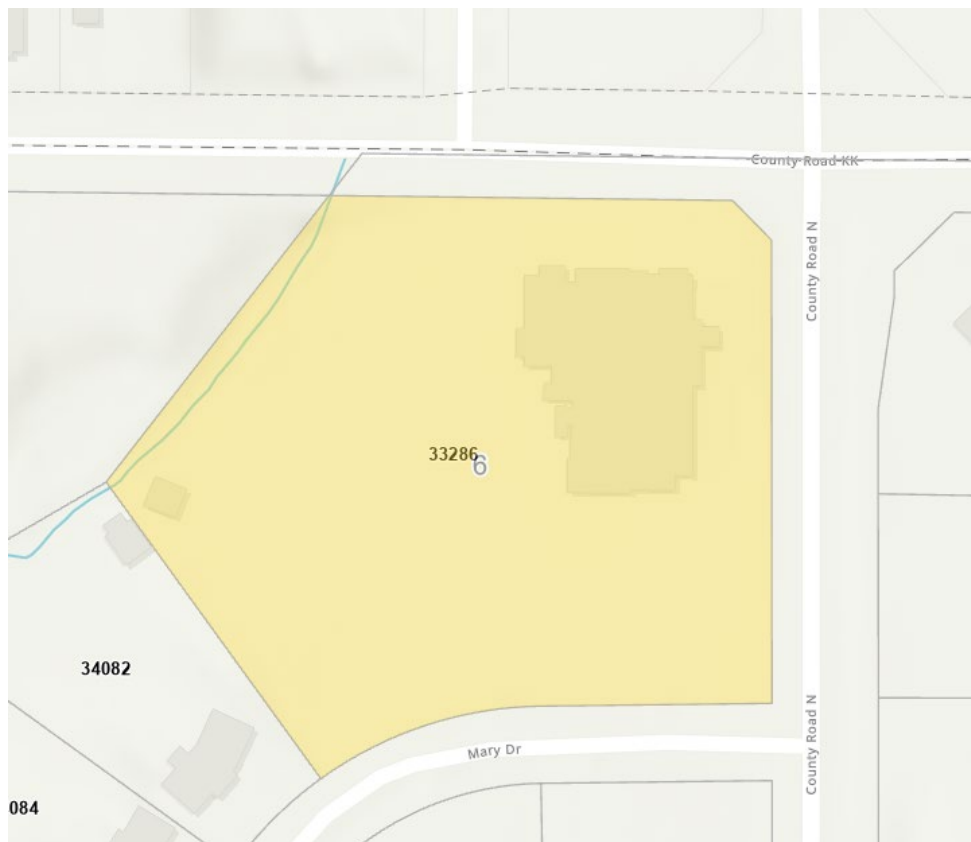
CAPITAL PROJECTS
TID #5

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
405-00-41110-000-000	Tax Increments - TID #5	-	-	-	-	-	-	-
405-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
405-00-49100-000-000	Transfer In	-	-	-	-	-	-	-
	Total Revenue	-	-	-	-	-	-	-
	<u>Expenditures</u>							
405-00-51500-000-000	Professional Services-TID #5	-	-	9,302	20,000	39,223	40,000	
405-00-51510-000-000	Administrative Costs - TID #5	-	-	2,879	10,000	150	500	
405-00-56700-000-000	Site Preparation - TID #5	-	-	668	10,000	-	-	
405-00-57100-000-000	Property Acquisition - TID #5	-	583,357	-	-	-	-	-
405-00-57200-000-000	Street Improvements - TID #5	-	-	-	-	-	-	-
405-00-57300-000-000	Utility Improvements - TID #5	-	-	-	-	-	-	-
405-00-58100-000-000	G.O. Debt Principal	-	-	-	-	-	-	
405-00-58290-000-000	G.O. Debt Interest	-	-	-	-	-	-	27,530
		-	583,357	12,849	40,000	39,373	40,500	27,530
	Rev less Exp	-	(583,357)	(12,849)	(40,000)	(39,373)	(40,500)	(27,530)
	Beginning Fund Balance			(583,357)	(596,206)	(596,206)	(596,206)	(636,706)
	Ending Fund Balance	\$ (203,096)	\$ (583,357)	\$ (596,206)	\$ (636,206)	\$ (635,579)	\$ (636,706)	\$ (664,236)

DEPARTMENT: CAPITAL OUTLAY - TID #6

Mission: 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.

Map of District:



2024 Accomplishments:

1. Completion of the WEDC Community Development Investment Grant to assist with the demolition of the former Darboy Club.

2025 Goals:

1. Construction of new commercial development on the site.

**CAPITAL PROJECTS
TID #6**

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
406-00-41110-000-000	Tax Increments - TID #5	-	-	-	-	-	-	5,400
406-00-43430-000-000	TID Exempt Computer Aid	-	-	-	-	-	-	-
406-00-49100-000-000	Transfer In	-	-	-	-	-	-	-
	Total Revenue	-	-	-	-	-	-	5,400
	<u>Expenditures</u>							
406-00-51500-000-000	Professional Services-TID #6	-	-	-	10,000	10,419	10,419	
406-00-51510-000-000	Administrative Costs - TID #6	-	-	1,000	10,000	150	150	1,000
406-00-56700-000-000	Site Preparation - TID #6	-	-	-	-	-	-	
406-00-56700-700-000	Grant-WI Wealth Management	-	-	250,000	-	-	-	-
406-00-57100-000-000	Property Acquisition - TID #6	-	-	-	-	-	-	-
406-00-57200-000-000	Street Improvements - TID #6	-	-	-	-	-	-	-
406-00-57300-000-000	Utility Improvements - TID #6	-	-	-	-	-	-	-
		-	-	251,000	20,000	10,569	10,569	1,000
	Rev less Exp	-	-	(251,000)	(20,000)	(10,569)	(10,569)	4,400
	Beginning Fund Balance			-	(251,000)	(251,000)	(251,000)	(261,569)
	Ending Fund Balance	\$ (203,096)	\$ -	\$ (251,000)	\$ (271,000)	\$ (261,569)	\$ (261,569)	\$ (257,169)

UTILITIES

DEPARTMENT: WATER UTILITY

Mission: Harrison Utilities operates a water utility serving customers of Harrison and surrounding communities. Water is purchased from the City of Appleton. Harrison Utilities is responsible for the distribution and maintenance of water mains within the utility boundary area.

2024 Accomplishments:

1. Produced and distributed the inaugural Harrison Utilities Newsletter
2. Completed a re-write of the Municipal Code Chapter 30 covering Utilities
3. Completed the Lead and Copper Rule Revision (LCRR) service line inventory

2025 Goals:

1. Continue implementation of a Geographic Information System (GIS) program
2. Begin replacing ageing water system saddles in select areas
3. Engage with a municipal advisor regarding funding sources for system growth

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Operations Lead	.50	.50	.50
Utility Operators (2)	.50	.50	.50
Office Manager	.50	.50	.50
Billing Clerk	.50	.50	.50
Seasonal Laborer	.125	.125	.165
Assistant Village Manager/Manager	.17	.17	.10
Clerk Treasurer (Finance Director)	.075	.075	.075
Accountant	.075	.075	.075

WATER UTILITY FUND

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	<u>Revenue</u>							
610-00-41900-000-000	Interest Income	1,612	18,992	149,553	144,510	61,557	121,650	111,920
610-00-46101-000-000	Residential Metered Sales	990,052	956,038	1,000,215	1,014,690	471,627	967,690	1,020,910
610-00-46102-000-000	Commercial Metered Sales	106,505	105,815	108,981	115,080	46,575	100,960	105,500
610-00-46103-000-000	Industrial Metered Sales	-	-	-	-	-	-	-
610-00-46104-000-000	Public Authority Metered Sales	27,588	29,299	30,902	31,910	13,279	25,930	26,710
610-00-46105-000-000	Multifamily Metered Sales	62,712	85,137	94,644	98,580	55,745	113,200	116,600
610-00-46106-000-000	Irrigation Metered Sales	14,093	351	442	410	124	250	270
610-00-46200-000-000	Private Fire Protection Serv	-	15,850	17,375	17,270	9,405	18,910	19,100
610-00-46300-000-000	Public Fire Protection Service	185,852	205,375	212,172	213,280	109,739	218,750	219,840
610-00-47000-000-000	Forfeited Discounts	2,462	2,725	2,396	2,530	1,334	2,370	2,380
610-00-47400-000-000	Other Water Revenue	44,406	4,474	4,469	5,000	2,775	4,670	4,670
	Total Revenue	\$ 1,435,283	\$ 1,424,057	\$ 1,621,149	\$ 1,643,260	\$ 772,160	\$ 1,574,380	\$ 1,627,900
	<u>Expenses</u>							
610-00-57408-000-000	Taxes	-	71,054	68,968	78,000	-	69,660	70,360
610-00-57601-000-000	Purchased Water - COA / FC	694,773	749,074	828,326	889,530	242,633	804,940	861,290
610-00-57602-000-000	Fire Protection - COA	37,303	37,303	37,304	-	-	-	-
610-00-57640-000-000	Operation Labor	90,083	93,705	107,896	104,770	60,746	125,000	108,000
610-00-57641-000-000	Operation Supplies & Expenses	6,270	17,433	20,714	25,000	9,863	20,000	22,500
610-00-57651-000-000	Maintenance of Mains	13,881	8,089	3,633	15,000	-	5,000	15,000
610-00-57652-000-000	Maintenance of Services	1,631	1,334	11,703	65,000	4,871	9,000	90,000
610-00-57653-000-000	Maintenance of Meters	2,622	1,261	1,413	5,000	1,847	5,000	7,000
610-00-57654-000-000	Maintenance of Hydrants	-	3,984	3,062	10,000	-	1,500	5,000
610-00-57901-000-000	Meter Reading Labor	0	0	0	0	0	-	0
610-00-57902-000-000	Accounting & Collecting Labor	28,901	34,941	48,596	51,130	29,982	60,000	63,000
610-00-57903-000-000	Supplies and Expenses	-	45	(0)	-	1,980	9,000	11,000
610-00-57920-000-000	Admin & General Salaries	15,947	23,990	23,263	27,860	15,692	30,200	33,000
610-00-57921-000-000	Office Supplies & Expenses	21,450	22,785	18,303	22,500	8,838	15,000	15,000
610-00-57923-000-000	Outside Services Employed	34,102	10,181	47,413	60,000	36,012	75,000	85,000
610-00-57924-000-000	Insurance Expense	9,971	2,250	14,617	12,250	12,472	12,470	13,750
610-00-57925-000-000	Payroll Tax - FICA	9,619	10,938	12,505	14,058	7,456	15,000	15,000
610-00-57926-000-000	Employee Pensions & Benefits	34,003	18,930	40,225	93,450	13,270	30000	40000
610-00-57928-000-000	Regulatory Commission Expense	11,978	8,386	202	4,500	-	-	2,000
610-00-57930-000-000	Miscellaneous General Expense	635	644	2,440	10,000	4,959	8,500	10,000
610-00-57933-000-000	Transportation Expense	3,654	7,451	4,408	4,440	1,475	4,440	4,710
610-00-57935-000-000	Maintenance of General Plant	2,253	1,740	2,930	6,000	1,781	5,500	6,000
610-00-57950-000-000	Depreciation Expense	207,456	231,832	212,324	236,470	-	228,670	235,530
	Total Expenses	\$ 1,226,532	\$ 1,357,349	\$ 1,510,243	\$ 1,734,958	\$ 453,876	\$ 1,533,880	\$ 1,713,140
	Changes in Net Position	\$ 208,751	\$ 66,708	\$ 110,906	\$ (91,698)	\$ 318,285	\$ 40,500	\$ (85,240)
	Beginning Net Position		\$ 9,922,131	\$ 9,988,839	\$ 10,099,745	\$ 10,099,745	\$ 10,099,745	\$ 10,140,245
	Ending Net Position		\$ 9,988,839	\$ 10,099,745	\$ 10,008,047	\$ 10,418,029	\$ 10,140,245	\$ 10,055,005

DEPARTMENT: SEWER UTILITY

Mission: Harrison Utilities operates a sewer utility serving customers of Harrison and surrounding communities. Wastewater is sent to Neenah/Menasha Sewage Treatment Plant for processing. Harrison Utilities is responsible for the distribution and maintenance of water mains within the utility boundary area. The utility operates 5 lift stations.

2024 Accomplishments:

1. Produced and distributed the inaugural Harrison Utilities Newsletter
2. Completed a re-write of the Municipal Code Chapter 30 covering Utilities
3. Conducted year 1 of a 5-year program to televise the sanitary sewer system

2025 Goals:

1. Continue implementation of a Geographic Information System (GIS) program
2. Begin repairing selected manholes and sewer laterals identified during televising
3. Engage with a municipal advisor regarding funding sources for system growth

Personnel Positions

Title	2024 Budget	Actual	2025 Proposed
Operations Lead	.50	.50	.50
Utility Operators (2)	.50	.50	.50
Office Manager	.50	.50	.50
Billing Clerk	.50	.50	.50
Seasonal Laborer	.125	.125	.165
Assistant Village Manager/Manager	.17	.17	.10
Clerk Treasurer (Finance Director)	.075	.075	.075
Accountant	.075	.075	.075

SEWER UTILITY FUND

		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2024 Est	2025 Proposed
	Revenue							
620-00-46221-000-000	Residential Measured Service	869,453	885,171	920,438	923,890	460,233	920,800	930,010
620-00-46222-000-000	Commercial Measured Service	100,475	106,199	111,096	116,440	48,075	103,000	105,060
620-00-46223-000-000	Industrial Measured Service	1,198	-	-	-	-	-	-
620-00-46224-000-000	Public Authority Measured Srvc	43,314	74,742	22,363	35,410	12,836	27,040	27,580
620-00-46225-000-000	Multifamily Measured Service	72,818	100,721	113,983	119,000	65,282	132,140	136,100
620-00-47631-000-000	Forfeited Discounts	1,986	2,173	1,929	2,030	1,119	1,970	1,980
620-00-47635-000-000	Other Sewer Revenue	446,430	316,893	10,611	25,000	35,720	52,500	50,000
620-00-47640-000-000	Interest Income	1,624	19,085	149,513	144,510	92,627	184,000	176,640
	Total Revenue	\$ 1,537,300	\$ 1,504,984	\$ 1,329,933	\$ 1,366,280	\$ 715,892	\$ 1,421,450	\$ 1,427,370
	Expenses							
620-00-57820-000-000	Supervision & Labor	104,432	99,854	106,290	104,770	63,413	127,000	130,000
620-00-57821-000-000	Fuel/Power Purchase - Pumping	16,691	21,167	23,079	22,620	12,017	24,460	26,660
620-00-57827-000-000	Operation Supplies & Expenses	9,285	13,465	10,142	20,000	6,854	15,000	17,500
620-00-57828-000-000	Transportation Expense	3,654	7,451	4,408	4,440	1,475	4,440	4,710
620-00-57829-000-000	Sewerage Treatment Charges	192,701	180,498	244,869	254,690	148,753	260,470	296,940
620-00-57831-000-000	Maintenance Sewage Collect Sys	60,432	35,616	40,344	50,000	32,231	50,000	115,000
620-00-57832-000-000	Maint Collection Syst Pumping	18,897	47,077	17,766	40,000	4,287	10,000	25,000
620-00-57834-000-000	Maintenance of General Plant	-	1,715	2,719	6,000	2,456	5,500	6,000
620-00-57840-000-000	Accounting & Collecting Labor	28,904	34,988	48,603	51,130	29,982	60,000	65,000
620-00-57850-000-000	Admin & General Salaries	15,947	23,990	23,263	27,860	15,692	32,000	35,000
620-00-57851-000-000	Office Supplies & Expenses	12,310	22,827	18,567	22,500	8,929	24,000	27,500
620-00-57852-000-000	Outside Services Employed	72,213	(21,790)	75,015	85,000	69,601	105,000	85,000
620-00-57853-000-000	Insurance Expense	9,971	2,250	14,617	12,500	12,472	12,470	13,750
620-00-57854-000-000	Employee Pensions & Benefits	34,990	20,689	40,116	61,210	13,454	30,000	35,000
620-00-57855-000-000	Payroll Tax - FICA	10,645	12,350	12,461	14,058	7,660	15,200	15,500
620-00-57856-000-000	Miscellaneous General Expense	215	20,150	1,468	10,000	6,602	10,000	10,000
620-00-57870-000-000	Interest Expense - CWF Loan	18,342	16,510	17,214	18,810	10,964	18,080	16,270
620-00-57875-000-000	Amortization Expense-CWF Loan	51,940	52,478	62,392	77,460	50,276	82,570	83,400
620-00-57950-000-000	Depreciation Expense	304,365	301,278	259,244	307,300	-	280,280	288,690
	Total Expenses	\$ 965,935	\$ 892,563	\$ 1,022,576	\$ 1,190,348	\$ 497,116	\$ 1,166,470	\$ 1,296,920
	Changes in Net Position	\$ 571,364	\$ 612,421	\$ 307,357	\$ 175,932	\$ 218,776	\$ 254,980	\$ 130,450
	Beginning Net Position		\$ 14,157,232	\$ 14,769,653	\$ 15,077,010	\$ 15,077,010	\$ 15,077,010	\$ 15,331,990
	Ending Net Position		\$ 14,769,653	\$ 15,077,010	\$ 15,252,942	\$ 15,295,786	\$ 15,331,990	\$ 15,462,440

