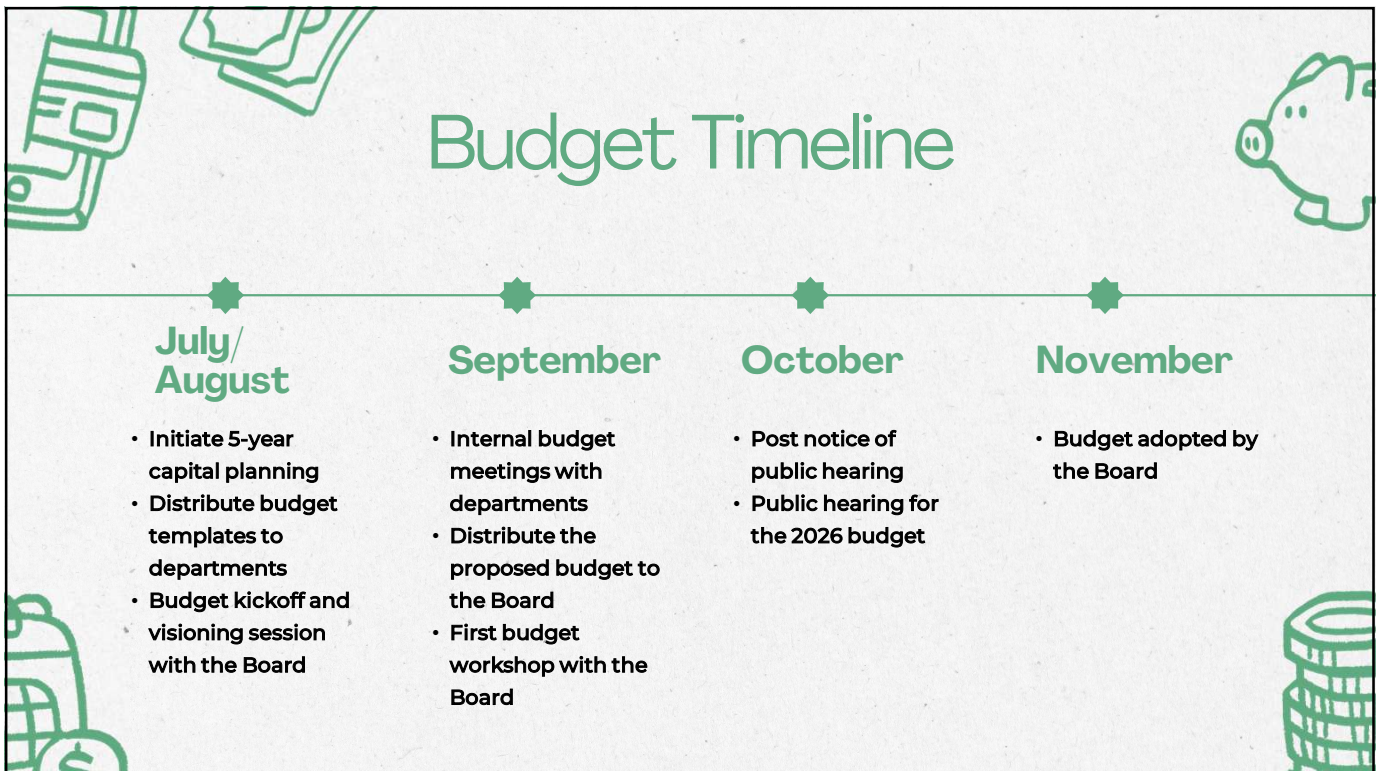




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2

2026 Proposed Budget Highlights

- Net New Construction - 3.447%
- Village-wide Market Update in 2025
- 2026 Salary Study completed by PAA
- Property Tax Levy: The 2026 budget increases the total tax levy by \$115,000 (net new construction)
- Use of over \$3.6 million of fund balance in 2026
- Reviewed all funding source options such as park impact fees, stormwater fees, etc.
- Continued improvement of 5-year capital planning



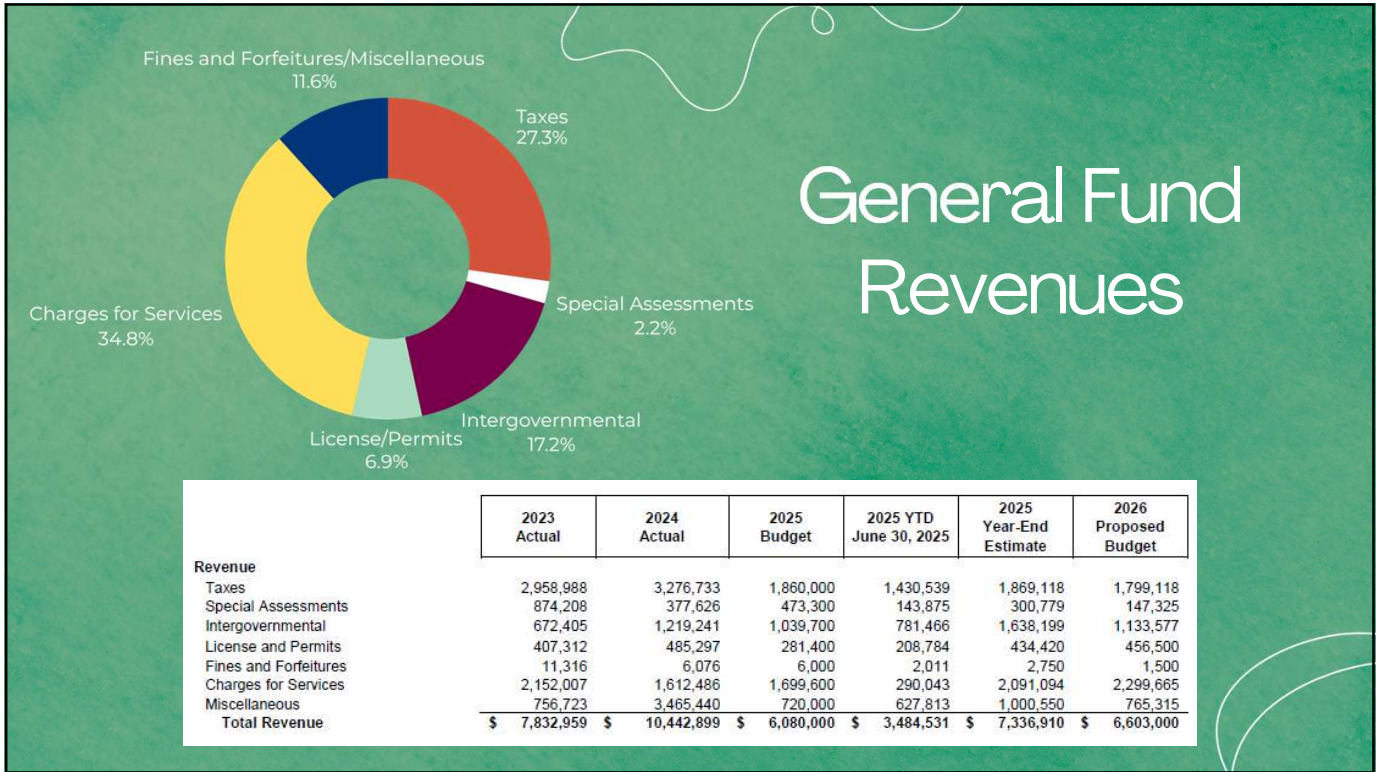
3

General Fund Revenues

Highlights:

- Increase in State transportation aid
- Reviewed all revenue lines and made them more in line with trends and actuals
- Interest Income remains consistent, and is typically slightly underbudgeted to not utilize that line to balance a budget
- 2% Fire Dues moved to a separate special fund
- S/W Agreement with Lexington Homes ended in 2025, so no corresponding revenues and expenses

4



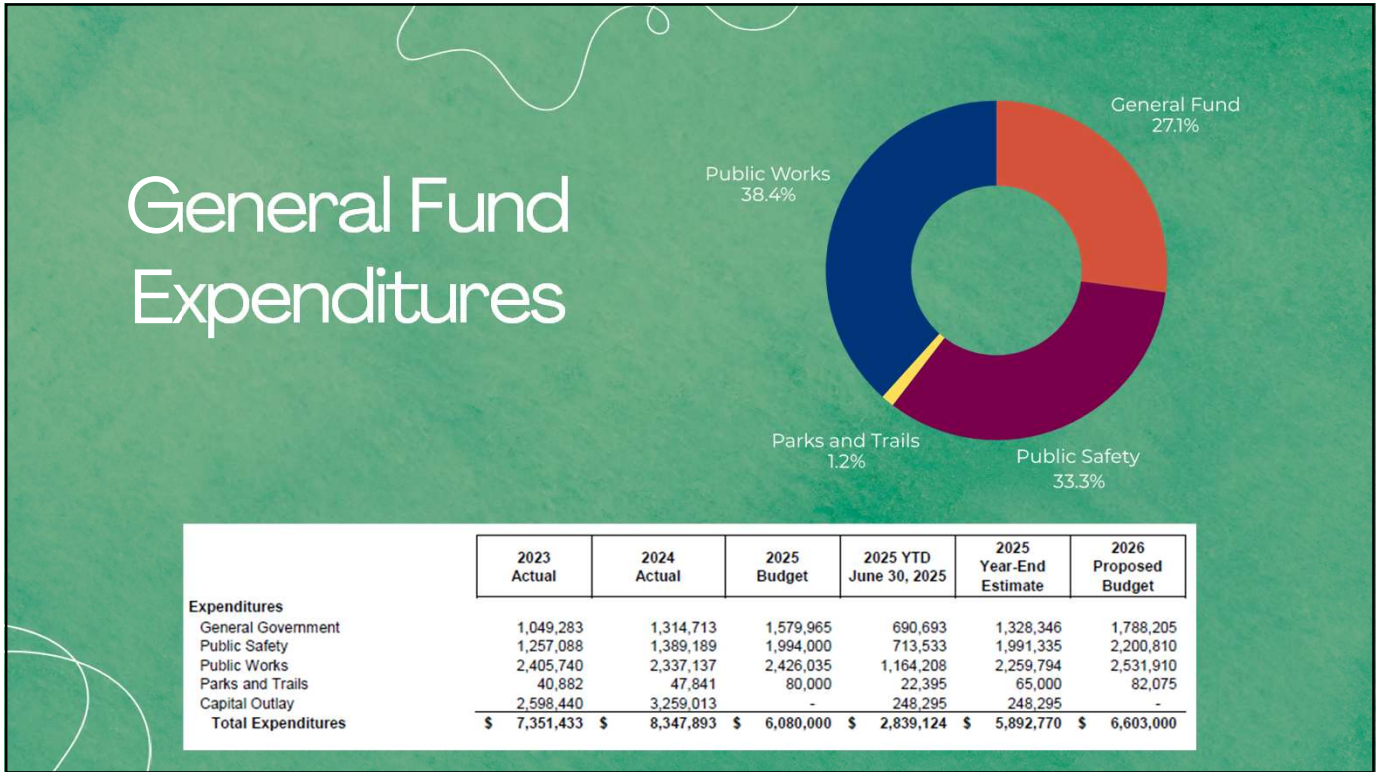
5

General Fund Expenditures

Highlights:

- Increased wages due to PAA salary study and cost-of-living increase on January 1
- Increase in the health insurance benefit
- Contingency reduced from \$100,000 to \$75,000
- General Administration contractual services increased due to new software subscriptions
- Public Works Road Maintenance includes funding for seal and crack coating on Horn Road, Kuepper Road, Ertl Road, and Lakeshore Drive
- Decreased costs for the building inspection contract

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2026 Capital Improvements

Roads

- Clover Ridge
- Old Highway Road (Firelane 8 to Hwy 114)
- Homestead Lane - (TID 5)
- Eisenhower Drive (Manitowoc to Midway) - (TID 3)
- Unison Way (STH 55 Southeast) - (TID 2)

Public Works/Parks

- Farris Zero Turn Lawnmower
- Bobcat Toolcat
- Pay Loader, Plow, and Wing Replacement
- Farmers Field Concession Stand Building and Swing Set
- Old Highway Road Trail Design
- HAA Playground Upgrades

Buildings/Administration

- Computer Upgrades
- ERP System

Police/Fire

- Squad
- Fire Engine
- Turnout Gear
- Fire Station 70 Construction
- Fire Truck Escrow

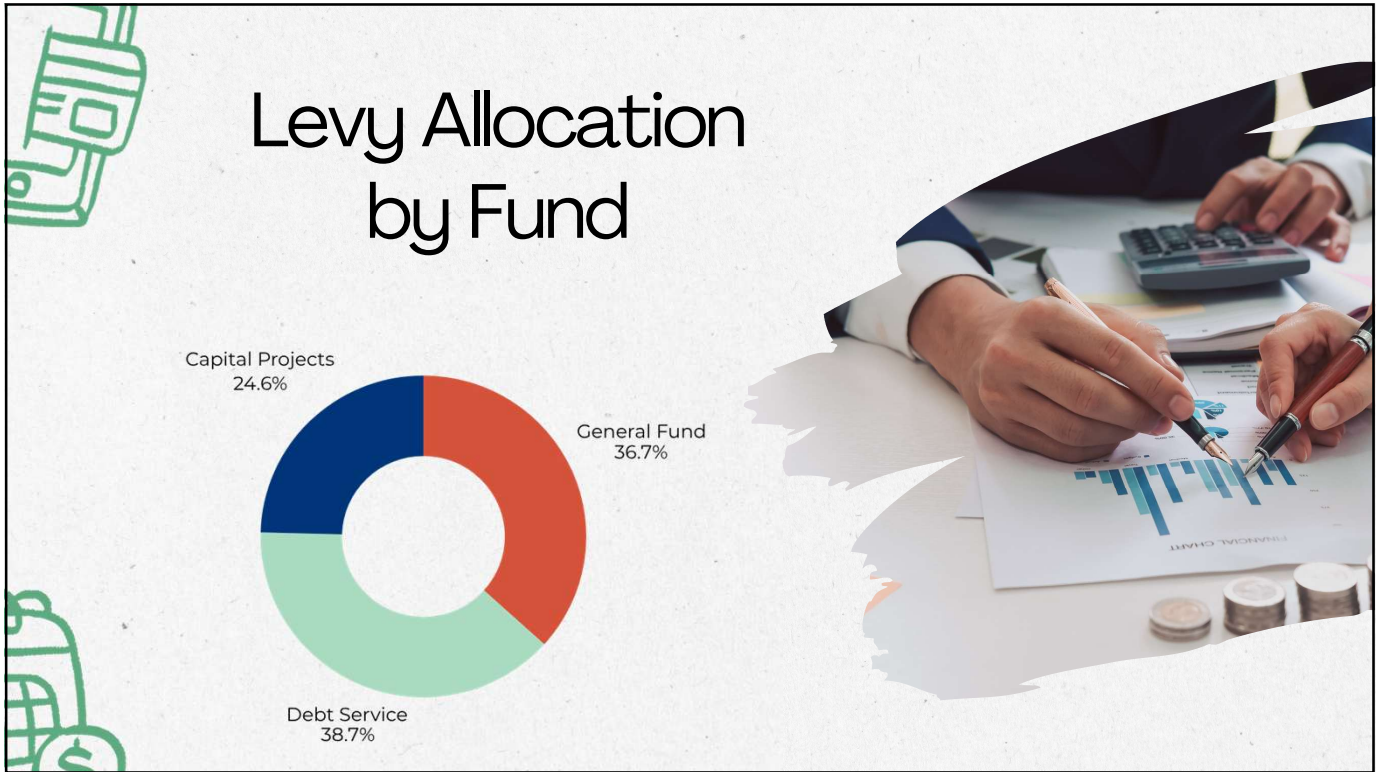
Stormwater

- Pond Dredging
- Trails Around Ponds

Harrison Utilities

- Meter Purchases
- Saddle Replacements
- Fire Hydrant Extensions
- Service Extension North of Woodland
- Lift Station 3 Forcmain Replacement
- Lift Station 6 Upgrade Dialer

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2026 Proposed Budget - All Other Funds

| 2026 PROPOSED SUMMARY OF ALL OTHER FUNDS | | | | |
|--|----------------------|---------------------|----------------------|----------------------|
| | 2025 Projected YE | 2026 Proposed | 2026 Proposed | 2026 Projected YE |
| | Fund Balance | Revenues | Expenses | Fund Balance |
| Special Revenue Funds | | | | |
| Park Impact Fees | 496,416 | 150,000 | 530,000 | 116,416 |
| Law Enforcement Impact | 116,459 | 10,000 | - | 126,459 |
| Transportation Impact | 190,000 | 160,000 | - | 350,000 |
| Fire Impact Fee | 974,872 | 80,000 | 1,050,000 | 4,872 |
| 2% Fire Dues | 384,000 | 115,000 | 22,500 | 476,500 |
| Stormwater | 766,052 | 500,000 | 552,500 | 713,552 |
| Total Special Revenue Funds | \$ 2,927,799 | \$ 1,015,000 | \$ 2,155,000 | \$ 1,787,799 |
| Debt Service Fund | \$ 36 | \$ 1,825,000 | \$ 1,822,252 | \$ 2,784 |
| Capital Projects Funds | | | | |
| General Capital Projects | 3,682,109 | 5,867,500 | 9,562,500 | (12,891) |
| TID #1 | 1,253,363 | 1,158,307 | 476,725 | 1,934,945 |
| TID #2 | 851,356 | 540,500 | 1,223,642 | 168,214 |
| TID #3 | 16,154 | 135,000 | 695,650 | (544,496) |
| TID #4 | 342,834 | 1,250,000 | 1,000,650 | 592,184 |
| TID #5 | (883,255) | 250,000 | 612,253 | (1,245,508) |
| TID #6 | (258,453) | 5,250 | 721,650 | (974,853) |
| Total Capital Projects | \$ 5,004,108 | \$ 9,206,557 | \$ 14,293,070 | \$ (82,405) |
| Enterprise Funds (Net Position) | | | | |
| Water Utility | 13,194,585 | 1,692,810 | 1,797,966 | 13,089,429 |
| Sewer Utility | 18,274,506 | 1,526,930 | 1,349,765 | 18,451,671 |
| Total Enterprise Funds | \$ 31,469,091 | \$ 3,219,740 | \$ 3,147,731 | \$ 31,541,100 |

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2026 Proposed Tax Rate

- **2024**
 - Assessed Value: \$210,400
 - Harrison Tax Rate: \$3.569/\$1,000 value
 - Harrison's Property Tax: \$750.94
- **2025**
 - Assessed Value: \$322,900
 - Percent Increase from 2024: 53.47%
 - Proposed Harrison Tax Rate: \$2.340/\$1,000 value
 - Proposed Harrison's Property Tax: \$755.59
 - increase from 2024 to 2025 is about \$4.65
 - increase from 2023 to 2024 was \$16.70



Operating Levy/Assessed Value (less TIDs) = Mill Rate/\$1,000 assessed value

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A graphic featuring a torn piece of a calendar on a green background. A red pushpin is pinned to the date 11. The calendar shows dates from 4 to 27, with some holidays like 'Martin Luther King Jr. Day' and 'Fall Harvest' visible.

Next Steps....

Budget Adoption on Tuesday,
November 11, 2025, at 6:00 p.m.

13

A green background with various white line-art icons related to finance, including dollar signs, coins, and stacks of money.

Questions?

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