

## NOTICE OF VILLAGE OF HARRISON BOARD MEETING

**DATE:** Tuesday, November 14, 2023  
**TIME:** 6:00pm  
**PLACE:** Harrison Municipal Building, W5298 State Road 114,  
Menasha, WI 54952

NOTICE IS HEREBY GIVEN that a Village of Harrison Board meeting will be held at 6:00pm on Tuesday, November 14, 2023, at the Harrison Municipal Building. This is a public meeting, and the agenda is listed below.

### Call to Order

### Pledge of Allegiance

#### 1. Roll Call

#### 2. Public Hearing Regarding Proposed 2024 Village Budget

- a) Open the Public Hearing and Present the Proposed 2024 Budget
- b) Hear Public Comments For or Against
- c) Close the Public Hearing

#### 3. Correspondence or Communications from Board and Staff

#### 4. Public Comments

Please be advised per State Statute section 19.84(2), information will be received from the public; be further advised that there may be limited discussion on the information received; however, no action will be taken under public comments. It is the policy of the Village that there is a three-minute time limit per person. Time extensions may be granted by the President. Please register your name on the sign-in sheet prior to the start of the meeting.

#### 5. Corrections and Approval of the Previous Meeting Minutes

#### 6. Presentation

- a) RW Baird Director Justin Fischer - 2024 General Obligation Debt by the Village

#### 7. New Business for Discussion, Consideration, and/or Action

- a) Resolution V2023-13 Establishing the Polling Places and Combining Wards for the 2024 Election Cycle
- b) Resolution V2023-14 Rescinding Resolution V2022-18 Authorizing Streets and Roads Fee
- c) Resolution V2023-15 to Approve the 2023 Fee & Penalty Schedule
- d) Resolution V2023-16 Creating the 2024 Annual Budget and Establishing the Property Tax Levy for the Village of Harrison

- e) Resolution V2023-17 Rescinding the Parameters Resolution V2023-11 Adopted on October 13, 2023 and Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$2,000,000 General Obligation Promissory Notes
- f) Resolution V2023-18 Amending Pay for Village Board Members

**8. Future Agenda Items**

- Hiring Policy (MVH/AB)
- Consider Amending Board of Review Membership (AB)
- Speed Radar Boards (AB)

**9. Future Meeting Dates**

- November 28, 2023 - Regular Meeting
- December 19, 2023 - Regular Meeting

**10. Adjournment**

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

Agenda posted on November 10, 2023 at the Municipal Building lobby, Fire Station #70, Harrison Utilities Office, and at [www.harrison-wi.org](http://www.harrison-wi.org)

*Vicki L. Tessen, WCMC*

*Clerk*



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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**  
Vicki Tessen, Clerk

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**Meeting Date:**  
November 14, 2023

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**Title:**  
October 24, 2023

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**Issue:**  
Board minutes from 10-24-2023 need to be reviewed and approved.

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**Background and Additional Information:**

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**Budget Impacts:**  
none

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**Recommended Action:**  
Approve the Village Board Minutes from October 24, 2023 meeting as presented and circulated.

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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Matt Heiser, Village Manager

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**Meeting Date:**

November 14, 2023

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**Title:**

RW Baird Director Justin Fischer - 2024 General Obligation Debt by the Village

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**Issue:**

None, this is a presentation.

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**Background and Additional Information:**

The Board heard financial projections provided by its Financial Advisor (i.e. Baird) and approved a resolution, recommended by the Village Financial Advisor (i.e. Baird) and the Village Bond Counsel (i.e. Quarles and Brady), at its October 13 meeting.

Changes in the proposed budget since October 13 have led to an updated financial projection for the Village from the Village Financial Advisor.

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**Budget Impacts:**

As in the proposed 2024 Budget

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**Recommended Action:**

None.

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**Attachments:**

- [MEMO Village Board 11-14-23 Biard Presentation prs\\_plan\\_of\\_finance\\_harrison\\_vg\\_111423.pdf](#)



# Village of Harrison

2023 Financing Discussion

November 14, 2023

Justin A. Fischer, Managing Director

[jfischer@rwbaird.com](mailto:jfischer@rwbaird.com)  
777 East Wisconsin Avenue  
Milwaukee, WI 53202  
Phone 414.765.3635



# Village of Harrison

2023 Financing Discussion

November 14, 2023

## Borrowing Amount / Structure / Purpose

Issue:	General Obligation Promissory Notes
Estimated Size:	\$1,400,000
Purpose:	Capital Improvement Projects
Structure:	Matures March 1, 2024-2033
First Interest:	March 1, 2024
Callable:	March 1, 2030, or any date thereafter
Estimated Interest Rate:	4.75%
Parameters Maximum Interest Rate:	5.50%

## Timeline

- Village Board considers plan of finance/updated Parameters Resolution ..... November 14, 2023
  - Authority for final sign-off of the Notes sale, within designated parameters, is delegated to the Village Manager
  - Preparations are made for issuance
    - ✓ Official Statement
    - ✓ Bond Rating
    - ✓ Marketing
- If market is strong & meet Board’s parameters, sell the Notes (finalizes terms and interest rates) ..... Mid-to-Late November 2023
- Closing of Notes (funds available) .....Anticipated December 14, 2023

# Village of Harrison

2023 Financing Discussion

November 14, 2023

## 2023 Capital Improvement Financing Plan



		<b>CAPITAL IMPROVEMENT PROJECTS</b>							
		<b>\$1,400,000</b>							
		<b>GENERAL OBLIGATION PROMISSORY NOTES</b>							
		<i>Dated December 14, 2023</i>							
		<i>(First interest 3/1/2024)</i>							
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE (A)	PRINCIPAL (3/1)	INTEREST (3/1 & 9/1) TIC= 4.75%	LESS: HYPOTHETICAL BID PREMIUM	TOTAL	EXISTING PLUS 2023 DEBT SERVICE	EXISTING PLUS 2023 MILL RATE (C)	YEAR DUE
2022	2023	\$832,892	(B)				\$832,892	\$0.63	2023
2023	2024	\$476,480	\$700,000	\$33,284	(\$12,306)	\$720,978	\$1,197,458	\$0.87	2024
2024	2025	\$476,430	\$65,000	\$34,209		\$99,209	\$575,639	\$0.41	2025
2025	2026	\$476,080	\$65,000	\$30,878		\$95,878	\$571,958	\$0.39	2026
2026	2027	\$474,830	\$70,000	\$27,419		\$97,419	\$572,249	\$0.39	2027
2027	2028	\$478,230	\$75,000	\$23,703		\$98,703	\$576,933	\$0.38	2028
2028	2029	\$476,948	\$75,000	\$19,859		\$94,859	\$571,807	\$0.37	2029
2029	2030	\$471,133	\$80,000	\$15,888		\$95,888	\$567,020	\$0.35	2030
2030	2031	\$267,050	\$85,000	\$11,659		\$96,659	\$363,709	\$0.22	2031
2031	2032	\$264,050	\$90,000	\$7,175		\$97,175	\$361,225	\$0.22	2032
2032	2033	\$264,050	\$95,000	\$2,434		\$97,434	\$97,434	\$0.06	2033
		<u>\$4,694,122</u>	<u>\$1,400,000</u>	<u>\$206,509</u>	<u>(\$12,306)</u>	<u>\$1,594,203</u>	<u>\$6,288,324</u>		

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

(B) Net of bid premium of \$7,118.90 from Series 2022B.

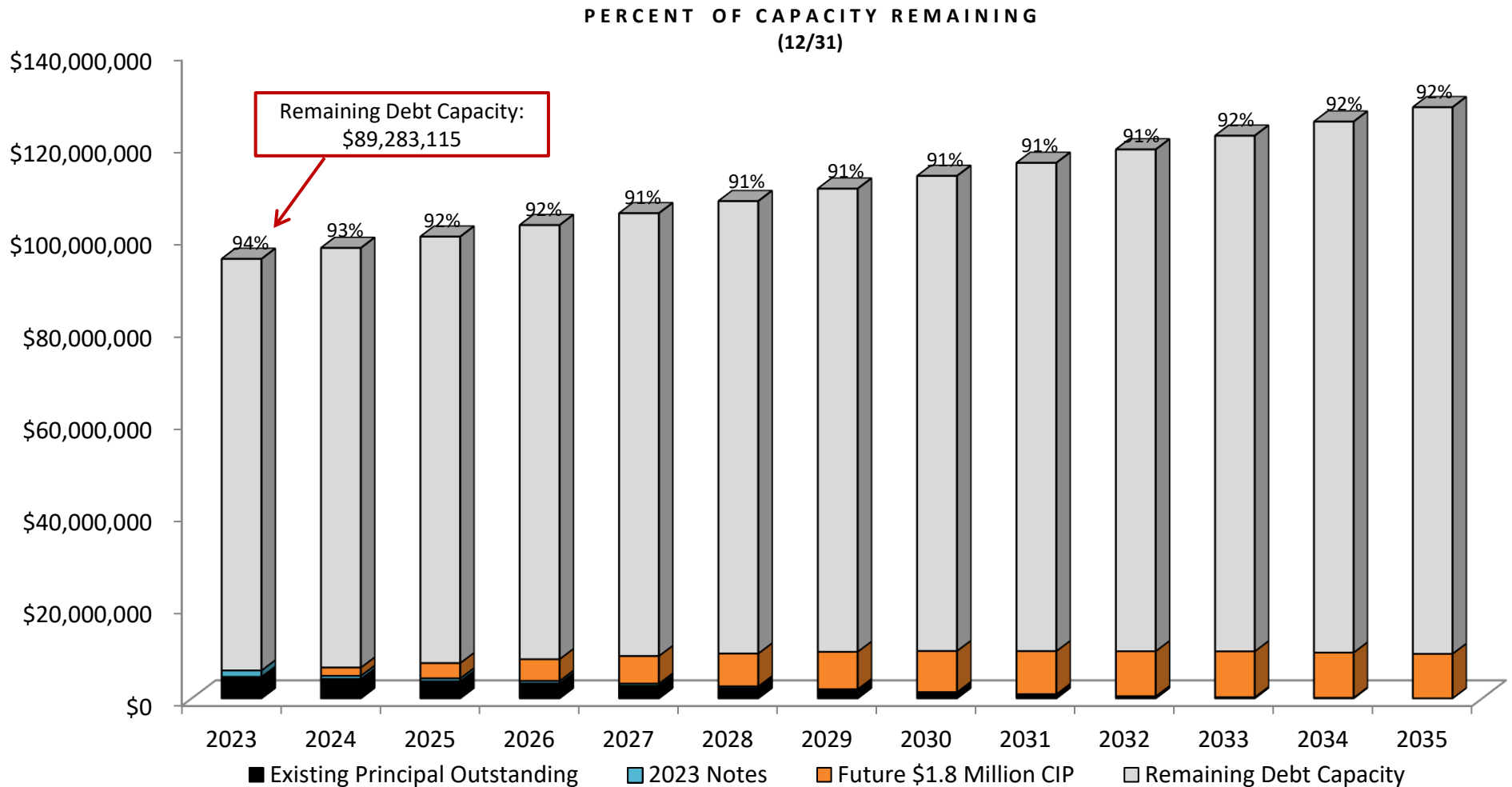
(C) Mill rate based on the 2022 & 2023 Assessed Valuations of \$1,324,899,971 and \$1,378,284,971, respectively, with annual growth of 2.50% thereafter.

# Village of Harrison

2023 Financing Discussion

November 14, 2023

## Hypothetical Debt Capacity Chart (includes 2023 Notes and future CIP)



Note: Future capacity based on the 2023 Equalized Valuation (TID-IN) of \$1,906,862,300 with annual growth of 2.50% thereafter.



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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Vicki Tessen, Clerk

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**Meeting Date:**

November 14, 2023

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**Title:**

Resolution V2023-13 Establishing the Polling Places and Combining Wards for the 2024 Election Cycle

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**Issue:**

Has the number of registered voters increased to the amount that it would be in the best interest of Harrison to use two voting locations?

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**Background and Additional Information:**

Harrison's registered voter count as of November 9, 2023 is over 8,000. The 2024 election cycle is expected to be very popular with record high participation. Staff thinks it would benefit Harrison residents if we used two locations on Election Day to serve our voters.

Besides the required Resolution, attached is a map and a spreadsheet showing the locations, wards, and registered voter counts of the proposed split.

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**Budget Impacts:**

TBD

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**Recommended Action:**

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**Attachments:**

- [V2023-13 Establishing Polling Places and Combining Wards for 2024 Election Cycle.pdf](#)
- [reg voter count by ward and location.pdf](#)
- [map for splitting 2 polling locations.pdf](#)

**RESOLUTION V2023-13**  
VILLAGE OF HARRISON  
Calumet and Outagamie Counties  
**ESTABLISHING POLLING LOCATIONS AND  
COMBINING WARDS FOR THE 2024 ELECTION CYCLE**

**WHEREAS**, Wisconsin Statute 5.25(3) requires that polling places be established for each election at least 30 days before the election; and

**WHEREAS**, Wisconsin Statute 5.25(5)(c) allows for electors of more than one ward in the same municipality to vote at the same location;

**NOW, THEREFORE**, BE IT RESOLVED THAT the polling locations and reporting units for the Village of Harrison Spring Primary, if needed, on February 20, 2024, and the Presidential Preference and Spring Election on April 2, 2024 are as follows:

**Harrison Municipal Building**

**W5298 State Highway 114**

Reporting Unit 1: Ward 1  
Reporting Unit 2: Ward 2  
Reporting Unit 3: Wards 10 & 11  
Reporting Unit 4: Ward 12  
Reporting Unit 5: Ward 14

**Christ the Rock Church**

**W6254 Highway 10 and Highway 114**

Reporting Unit 6: Wards 3 & 7  
Reporting Unit 7: Ward 4  
Reporting Unit 8: Ward 5  
Reporting Unit 9: Ward 6  
Reporting Unit 10: Ward 8  
Reporting Unit 11: Wards 9 & 13

**NOW, THEREFORE**, BE IT FURTHER RESOLVED THAT the polling locations and reporting units for the Village of Harrison Partisan Primary, if needed, on August 13, 2024, and the General and Presidential Election on November 5, 2024 are as follows:

**Harrison Municipal Building**

**W5298 State Highway 114**

Reporting Unit 1: Wards 1 & 2  
Reporting Unit 2: Wards 10, 11, 12, & 14

**Christ the Rock Church**

**W6254 Highway 10 and Highway 114**

Reporting Unit 3: Wards 3 – 9 & 13

Adopted by the Village Board of the Village of Harrison on this 14<sup>th</sup> day of November 2023.

By: \_\_\_\_\_  
Allison Blackmer, Village President

Attest: \_\_\_\_\_  
Vicki L. Tessen, Clerk-Treasurer

### Voting Locations by Ward - 2024

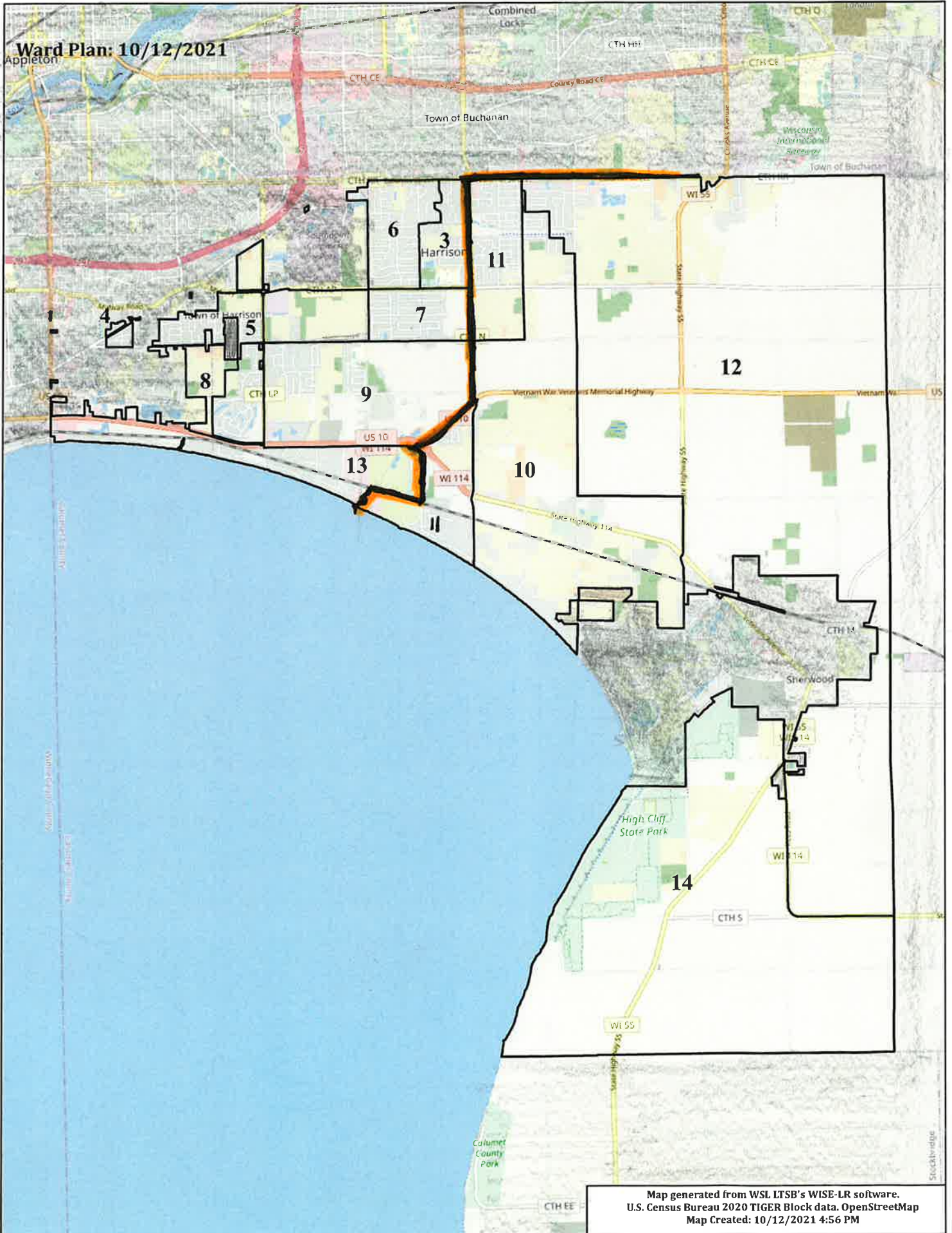
Dist. Combo	Ward	County	School	Cty Sup	ASM	SEN	CON	Reg. Voters 11/9/23	Voting Location
45131-001-2835-1	1	Outagamie	Kimberly	OC 8	3	1	8	0	Village Hall
45131-002-2758-1	2	Outagamie	Kaukauna	OC 11	3	1	8	0	Village Hall

08131-0010-2758-1	10	Calumet	Kaukauna	CC 10	3	1	8	495	Village Hall
08131-0011-2835-1	11	Calumet	Kimberly	CC 10	3	1	8	1212	Village Hall
08131-0012-2758-1	12	Calumet	Kaukauna	CC 12	3	1	8	744	Village Hall
08131-0012-2534-2	12	Calumet	Hilbert	CC 12	3	1	8	55	Village Hall
08131-0014-2534-1	14	Calumet	Hilbert	CC 16	3	1	8	296	Village Hall
08131-0014-5614-2	14	Calumet	Stockbridge	CC 16	3	1	8	6	Village Hall
08131-0014-2758-3	14	Calumet	Kaukauna	CC 16	3	1	8	0	Village Hall

**Total Voters at Village Hall: 2,808**

08131-003-2835-1	3	Calumet	Kimberly	CC 07	3	1	8	497	Christ the Rock Church
08131-004-0147-1	4	Calumet	Appleton	CC 04	3	1	8	9	Christ the Rock Church
08131-005-0147-1	5	Calumet	Appleton	CC 05	3	1	8	749	Christ the Rock Church
08131-006-2835-1	6	Calumet	Kimberly	CC 06	3	1	8	1347	Christ the Rock Church
08131-007-2835-1	7	Calumet	Kimberly	CC 07	3	1	8	975	Christ the Rock Church
08131-008-0147-1	8	Calumet	Appleton	CC 08	3	1	8	108	Christ the Rock Church
08131-009-2835-1	9	Calumet	Kimberly	CC 09	3	1	8	1169	Christ the Rock Church
08131-0013-2835-1	13	Calumet	Kimberly	CC 09	3	1	8	265	Christ the Rock Church
08131-0013-0147-2	13	Calumet	Appleton	CC 09	3	1	8	260	Christ the Rock Church

**Total Voters at CTR church: 5,379**



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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Matt Heiser, Village Manager (Resolution Drafted by Village Clerk Vicki Tessen)

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**Meeting Date:**

November 14, 2023

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**Title:**

Resolution V2023-14 Rescinding Resolution V2022-18 Authorizing Streets and Roads Fee

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**Issue:**

Does the Village Board want to discontinue charging a fee on the tax bills for street and road maintenance?

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**Background and Additional Information:**

Since 2019 the Village has charged an annual road fee as part of its budget process. The funds from this fee were used to maintain and repair streets in the Village. The amount of this fee varied over time.

During budget deliberations at the September 26, October 13, and October 24 meetings the Board directed that the fee be rescinded and not be part of the annual budget.

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**Budget Impacts:**

Approximately a \$662,000 decrease in revenue.

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**Recommended Action:**

To approve Resolution V2023-14 to rescind Resolution V2022-18 which authorized a streets and roads fee.

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**Attachments:**

- [V2023-14 Rescind Resolution V2022-18 Authorizing a Streets and Roads Fee.pdf](#)

**RESOLUTION V2023-14**  
VILLAGE OF HARRISON  
Calumet and Outagamie Counties

**RESOLUTION TO RESCIND**  
**RESOLUTION V2022-18; AUTHORIZING A STREETS AND ROADS FEE**

**WHEREAS**, Resolution V2022-18 was approved on October 25, 2022 by the Village of Harrison Board, and

**WHEREAS**, Resolution V2022-18 authorized the Village to charge a fee on all property tax bills for funding the maintenance of the roads and streets under the jurisdiction of the Village of Harrison, and

**WHEREAS**, the Village Board has determined that it would be preferable to remove the fee as a source for funding road and street maintenance.

**NOW, THEREFORE, BE IT RESOLVED** by the Village of Harrison Village Board to rescind Resolution V2022-18 and remove authority to charge a yearly streets and roads fee for the Village of Harrison.

Adopted by the Village Board of the Village of Harrison on this 14<sup>th</sup> day of November, 2023.

By: \_\_\_\_\_  
Allison Blackmer, Village President

Attest: \_\_\_\_\_  
Vicki L. Tessen, Clerk-Treasurer

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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Vicki Tessen, Clerk

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**Meeting Date:**

November 14, 2023

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**Title:**

Resolution V2023-15 to Approve the 2023 Fee & Penalty Schedule

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**Issue:**

Does the Board wish to approve or amend the Fee and Penalty Schedule?

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**Background and Additional Information:**

It is customary to review the municipal fee and penalty schedule and amend if necessary. The garbage service costs were added to the list and the street and roads fee was removed.

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**Budget Impacts:**

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**Recommended Action:**

Approve Resolution V2023-15 to amend the Fee & Penalty Schedule as presented and circulated.

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**Attachments:**

- [V2023-15 Amending Fee Schedule for signing.pdf](#)

**RESOLUTION V2023-15**  
**VILLAGE OF HARRISON**  
Calumet and Outagamie Counties

**RESOLUTION AMENDING FEE & PENALTY SCHEDULE**

The Village Board of the Village of Harrison do hereby resolve as follows:

**WHEREAS**, under the Municipal Code, the Village Board has the authority to establish fees, penalties, and charges; and

**WHEREAS**, the Village Board may review all fees & penalties and adopt any changes necessary by resolution;

**WHEREAS**, the Village wishes to remove the Streets and Roads fee; and

**NOW THEREFORE**, the Village of Harrison hereby amends the Fee & Penalty Schedule as shown in Appendix A which is attached hereto and hereby becomes incorporated as a part of this resolution.

Adopted by the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin, this 14<sup>th</sup> day of November 2023.

By: \_\_\_\_\_  
Allison Blackmer, Village President

Attest: \_\_\_\_\_  
Vicki L. Tessen, Village Clerk



<b>APPENDIX A</b>		<b>Fee and Penalty Schedule</b>	Amended 11/09/2023
<b>CODE SECTION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	
<b>GENERAL PROVISIONS</b>			
1.7(c)(1)	General Penalty - First Offense	\$1.00 - \$500.00	
1.7(c)(2)	General Penalty - Second Offense	\$1.00 - \$1,000.00	
1.7(g)(4)	Schedule of Deposit	per ordinance or statute	
1.7(g)(4)	Schedule of Deposit - Absence of deposit amount by ordinance or statute	\$100 plus costs	
<b>ADMINISTRATION</b>			
	Hard Copy (black and white)	\$0.05 per page	
	Hard Copy (color)	\$0.15 per page	
	Flash Drive	Actual Cost	
	Mailing & Shipping	Actual Cost	
	Paper to Digital	Fee Waived	
	Digital to Digital	Fee Waived	
	Minimum Research Cost/\$25 per hr.	\$25.00	
<b>ALCOHOL BEVERAGE</b>			
4.27(a)	Class "A" Fermented Malt Beverage License	\$150.00	
4.27(b)(1)	Class "B" Fermented Malt Beverage License	\$100.00	
4.27(c)	Temporary Class "B" Fermented Malt Beverage License	\$10.00	
4.27(d)	Temporary "Class B" Wine License	\$10.00	
4.27(e)	Fermented Malt Beverage Wholesalers' License	\$25.00	
4.27(f)	"Class A" Intoxicating Liquor License	\$350.00	
4.27(g)	"Class B" Intoxicating Liquor License	\$350.00	
	"Class C" Wine License	\$100.00	
	Reserve "Class B" License	\$10,000.00	
4.28(d)	Publication Fee for Alcohol License	Actual Cost	
4.65	Operator License	1 yr \$35 / 2 yr \$50	
4.65	Provisional License	\$15.00	
4.33(a)	Change of Agent	\$10.00	
	Tobacco License	\$100.00	
<b>ANIMALS</b>			
6.23(a)	Harboring Dangerous Animals	\$100.00	
	Dogs Licensing State Statute 174.07		
6.42(a)(3)	Spayed or Neutered Dog	\$10.00	
6.42(a)(3)	Unaltered Dog	\$15.00	
6.42(a)(3)	Late Fee Applied after March 31	\$5.00	
<b>BUSINESS LICENSE</b>			
	Business	\$5	
	Non-Profit Organization	\$0	
<b>EMERGENCY MANAGEMENT</b>			
10.25	Fire Inspector Duties		
10.28	Initial inspection where violation is found	No Charge	
10.28	First re-inspection if violation still exists (by Fire Chief)	No Charge	
10.28	Second re-inspection (by Fire Chief) and violation still exists	\$50/inspection/violation	
10.28	Third and Fourth re-inspection (by Fire Chief) and violation still exists	\$100/inspection/violation	
10.28	Fifth or more re-inspection (by Fire Chief) and violation still exists	\$150/inspection/violation	

<b>PARKS AND RECREATION</b>		
18.7	Darboy Community Park Shelter Rental Fee (Resident)	\$75.00
18.7	Darboy Community Park Shelter Rental Fee (Non-Resident)	\$150.00
18.7	Village Hall Community Room Rental Fee	\$100.00
18.7	Street Closure Barricade Rental Fee	\$100.00
<b>STREETS, SIDEWALKS, AND OTHER PUBLIC PLACES</b>		
22.160(a)	Right-of-Way (ROW) Permit	
22.92	New/Replace or Extend Culvert	\$150
22.94	Culvert Variance (with Village Approval)	\$150
22.159	Install/Replace Driveway Apron	\$50
22.250	Sump Pump Connection Violation	\$50 + court costs
22.191	Utility Permit - Base Fee + below	\$50
22.191	Open Cut Paving	\$1,500
22.191	Open Cut Gravel	\$1,000
22.191	Per Foot Charge (per lineal foot)	\$0.10 / lin. Ft.
	Regrade/Clean/Obstruction of Ditch	\$50
22.160	Late Fee for After the Fact Permit	\$150
<b>BUILDINGS AND BUILDING REGULATIONS</b>		
103.10	Demolition or Removal of Buildings Permit	\$25
103.10	If Building with No Utilities or New Permit Obtained	No Charge
103.29	1 & 2 Family Building Permits and Inspections	
103.29	New Construction - up to 2400 sq. ft.	\$2,095
103.29	New Construction - 2401 to 3500 sq. ft.	\$2,195
103.29	New Construction - 3501 to 5000 sq. ft.	\$2,295
103.29	New Construction - over 5000 sq. ft.	\$2,395
103.29	Manufactured Homes	\$2,095
103.29	Decks	\$200
103.29	Additions - Remodeling	
103.29	Base Fee	\$150
103.29	Remodel greater than \$10,000 value	\$300
103.29	Remodel less than \$10,000 value	\$200
103.29	Erosion Control	\$100
103.29	Electrical Service	\$100
103.29	Electrical Permit	\$100
103.29	Plumbing Permit	\$100
103.29	HVAC Permit	\$100
103.29	One Time Inspection	\$100
103.29	Attached Garage	\$300
103.29	Basement Remodel	\$300
103.29	Siding/Windows/Roof	\$50
103.29	Pools Permit Fees - seasonal/permanent	\$50/\$150
103.29	Unattached Garage greater than 200 sq ft	\$100
103.29	Egress Window	\$100
103.29	Escrow	\$1,500
103.122	Multi-Family and Commercial Permit Fees	
103.122	Building Permit	\$0.08 per sq ft
103.122	Base Fee	\$200
103.122	Plumbing	\$8 per fixture
103.122	Fixture Count	
103.122	Base Fee	\$100

103.122	Electrical Permit	\$0.08 per sq ft
103.122	Base Fee	\$100
103.122	Electrical Service <200 amp	\$85
103.122	Electrical Service >200 amp - 3 phase	\$100
103.122	Electrical Service Temporary	\$85
103.122	HVAC Permit	\$0.08 per sq ft
103.122	Base Fee	\$100
22.21	911 Sign	\$25
103.197	Permit Fees - Pools seasonal/permanent	\$50/\$150
<b>IMPACT FEES</b>		
103.231(c)	Park Impact Fees	
103.231(c)(1)	Single-Family Residential Development - per dwelling unit	\$1,078
103.231(c)(1)	Multi-Family Residential Development - per dwelling unit	\$999
103.231(a)	Law Enforcement Impact Fees	
103.231(a)(1)	Single-Family Residential Development - per dwelling unit	\$78
103.231(a)(1)	Multi-Family Residential Development - per dwelling unit	\$72
103.231(a)(2a)	Commercial & Institutional - per sq ft	X \$0.032
103.231(a)(2b)	Industrial - per sq ft	X \$0.020
103.231(b)	Fire Impact Fees	
103.231(b)(1)	Single-Family Residential Development - per dwelling unit	\$660
103.231(b)(1)	Multi-Family Residential Development - per dwelling unit	\$611
103.231(b)(2a)	Commercial & Institutional - per sq ft	X \$0.267
103.231(b)(2b)	Industrial - per sq ft	X \$0.200
<b>CONSTRUCTION SITE EROSION CONTROL ZONING</b>		
105.10	Construction Site Erosion Control Permit	
105.10	Less than 1-ac Disturbed Area	\$225
105.10	1-ac or more Disturbed Area	\$275
105.10	Less than 1-ac Disturbed Area - Inspection	\$25/week
105.10	1-ac or more Disturbed Area - Inspection	\$250 + \$25/week
<b>MOBILE HOMES AND MOBILE HOME COMMUNITIES</b>		
107.32	Permit Fee	\$25
<b>STORM WATER MANAGEMENT AND ILLICIT DISCHARGE</b>		
113.139	Post-Construction Storm Water Management Permit	
113.139	Less than 20,000 sq ft impervious surface	\$225
113.139	20,000 or more sq ft impervious surface	\$525
113.139	Less than 20,000 sq ft impervious surface - Inspection	0
113.139	20,000 or more sq ft impervious surface - Inspection	\$500
113.104	Illicit Discharge Abatement	Cost of Abatement
113.5(b)	Stormwater Utility ERU	\$60 per ERU
<b>SUBDIVISIONS</b>		
115	Subdivision Control	
115.11	Preliminary Plat	\$200 + \$5/lot
115.12	Final Plat	\$100 + \$5/lot
115.13	Certified Survey Map	\$75
	Condominium Plat	\$300 + \$5/unit
<b>SMALL WIND ENERGY SYSTEMS</b>		
119.7(a)	Small Wind Energy System, per tower	\$100
<b>SOLID WASTE</b>		

	Garbage and Recycling service	per service contract
20.160	Yard Waste Site	
20.163(f)	Yard Waste Sticker	\$20
20.163(f)	Forfeiture - first offense	\$50 + court costs
20.163(f)	Forfeiture - second offense	\$100 + court costs
20.163(f)	Forfeiture - third offense and each additional offense	\$250 + court costs
20.19	Littering	
20.25	Forfeitures are set pursuant to the State of Wisconsin Revised Uniform Deposit and Bail Schedule for Conservation, Environmental Protection, ATV/UTV, Boat, OHM, And Snowmobile Violations, current edition.	Per WI Revised Uniform Deposit and Bail Schedule
20.25	Forfeiture - items not covered in WI Revised Uniform Deposit and Bail Schedule - first offense	\$50 + court costs
20.25	Forfeiture - items not covered in WI Revised Uniform Deposit and Bail Schedule - second offense	\$100 + court costs
20.25	Forfeiture - items not covered in WI Revised Uniform Deposit and Bail Schedule - third offense and each additional offense	\$250 + court costs
<b>UTILITY FEES</b>		
30.33	Sanitary Sewer & Watermain Permit	Per Your Utility's Approved Fees

<b>ZONING</b>		
117.31(b)	Text Amendment	\$300
117.77(b)	Map Amendment	\$300
117.93(b)	Application for PDO District	\$400
117.127(c)	Home Business Permit	\$150
117.128(b)	Solar Energy System Permit	\$200
117.133(e)(1)	Adult Entertainment Establishment Permit	\$200
117.134©	Temporary Use & Structure Permit	\$100
117.184(c)(4)(b)(2)	Sign Permit	\$100
117.185(b)(6)	Off- Premise Sign Application	\$25 + \$0.15/sq ft
117.186(b)(2)(b1)	Temporary Sign Permit	\$50
117.186(b)(2)(b2)	Temporary Sign Deposit	\$100
117.317	Conditional Use Permit	\$150
117.317(b)	Amending Public Hearing Notice	Same as Public Hearing Notice
117.376	Site Plan Review	
117.376	Commercial	\$300
117.376	Industrial	\$500
117.416	Zoning Permits	
117.416	New Construction or Replacement (residential, commercial, industrial or other building)	\$250
117.416	Addition	\$100
117.416	Accessory Building (i.e. detach garage, shed, etc.)	\$50
117.416	Fence	\$25
117.416	Accessory Structure (i.e. driveway)	\$25
117.416	Deck	\$25
117.416(e)	Renewal Permit	1/2 new permit fee
117.418(b)(2)(a)	Winter Temporary Zoning Occupancy Permit	\$50
117.418(b)(2)(b)	Special 30-day Temporary Zoning Occupancy Permit	\$100

117.418(a)	Zoning Certificate of Occupancy (when no Zoning Permit is required)	\$25
117.362	Item Requiring a Public Hearing Notice	\$200
	Lot Grade & Driveway Grade Check	\$1,045
<b>MISCELLANEOUS FEES</b>		
	Permit Application	\$50
	Real Estate Inquiry	\$30
	Real Estate Inquiry - Rush (2 business days)	\$60
	Harrison Utility Inquiry	\$25
	Group Tax Information Requests - Mortgage Holders	\$0.25 per parcel Groups of 10 or more
28.178	WEEDS	refers to 1.16.010
30.215	Well Operation Permit	
30.218	Penalty	refers to 1.16.010
	Short Term Rental New Permit	\$400
	Short Term Rental Renewal Permit	\$200

**VILLAGE BOARD MEETING**

**VILLAGE OF HARRISON**

**From:**

Matt Heiser, Village Manager, Resolution Drafted by Village Clerk Vicki Tessen

**Meeting Date:**

November 14, 2023

**Title:**

Resolution V2023-16 Creating the 2024 Annual Budget and Property Tax Levy for the Village of Harrison

**Issue:**

Should the Village adopt the proposed 2024 budget?

Another large debating point was the amount of road construction to occur in 2024. The final number of \$3.1M is almost double what was done in 2023. The Board should engage in a discussion this spring to review the 5-year plan and determine a path forward so this is smoother in future budget cycles.

**Background and Additional Information:**

Here is a summary of changes directed by the Board at its October 24, 2023 monthly meeting:

Capital Outlay

The road projects were revised. The projects to be completed in 2024 are now:

- The segment of State Park Road originally scheduled for 2024
- Amy Ave.
- Payten Road
- Woodland Trails subdivision
- With engineering to be performed on Cedar Ridge Estates

Revenues

The final assessments for Creekside Estates are now included. They were a late addition with the final engineer's report arriving in October and Board approval of them at their October 24 meeting. This is money being assessed to property owners for project expenses in 2023. The addition of these assessments have created an imbalanced budget with revenues over expenses.

Some operational changes:

Some accounts were updated in both the Water and Sewer Utility budgets including updated depreciation numbers.

Taxes and Mill Rate and Borrowing

Board direction was to increase the levy to an amount that would result in a \$3.49 mill rate to offset the removal of the Road Fee. The debt service (e.g. debt payment) was increased to comply with levy limits and allow for a levy increase of that amount.

Result of these changes to the 2024 budget:

The increase in taxation would require the Village to only borrow \$1,400,000 to accomplish the desired capital projects. This is a smaller borrowing than envisioned in previous meetings which will require an updated resolution for Baird.

- Property tax levy goes up 19.44%
- Road Fee discontinued (which was \$0.50 per \$1,000 of assessed value)
- Spend roughly \$2M from fund balance
  - \$1M left over from 2023 roads budget
  - \$1M in escrow and 2% dues for heavy rescue truck
- End up with Mill rate of \$3.49 or a 16.7% increase (\$0.50 per \$1,000)
- Impact on \$275,000 home:
  - Increase in Village taxes: \$137.50
  - Elimination of Road Fee: -\$137.50

A primary discussion point for the Board was a potential referendum that would increase the tax levy and eliminate future borrowing. This is a quick note to remind the Board that the referendum details have not been determined (e.g. the amount of funding, the wording of the question or the date of the referendum).

If there was no referendum in 2024, and the Board wished to maintain the current pace in road projects in 2025, and other spending levels remained the same, the Board would have to borrow approximately \$2.3M to accomplish it. This amount is an estimate and holds constant many other variables in the budget that could change in 2025.

**Attachments:**

- 2024 Proposed Budget
- Resolution V2023-16 To approve the budget.
- A presentation slide from Baird to the Town of Buchanan. When reviewing the various evolutions/versions of the 2024 budget, and the desire to hold a referendum, Baird informed staff the same question was considered in the Town of Buchanan recently. Baird provided a slide from their presentation to them just for Village information.

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**Budget Impacts:**

As proposed.

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**Recommended Action:**

To pass the proposed 2024 budget for the Village of Harrison and Resolution V2023-16 to formally establish the tax levy.

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**Attachments:**

- [Baird Borrowing v. Referendum Slides.pdf](#)
- [V2023-16 Resolution Adopting 2024 Annual Budget and Tax Levy.pdf](#)
- [2024\\_Budget\\_Document\\_11-14-23\\_Mtg.pdf](#)

# BORROWING V. TAX LEVY REFERENDUM FOR CAPITAL IMPROVEMENT PROJECTS

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- The Town Board discussed Capital Improvement Project funding options over multiple meetings in 2023 since its Transportation Utility Fee was found to be invalid by the Wisconsin Supreme Court. Baird, the Town's Financial Advisors, developed scenarios for the Town to consider as shown on the following slide.
- The Town Board decided to move forward with borrowing over a tax levy referendum with borrowing up to \$1.5 million/year to fund Capital Projects.
- While borrowing is more expensive long term, the initial increase of a tax referendum would be much greater to the tax payer.
- Borrowing offers more flexibility in keeping the tax rate stable as well as the opportunity to refinance as the market changes over time.
- More than likely in another 10 years, another tax levy referendum would need to be considered as the cost to continue capital projects will increase due to inflation as is the case with the 2014 tax levy referendum that was passed for \$350,000.



## Example Operating Referendum vs. Borrowing Hypothetical \$1,500,000 Annually

LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE	OPERATING REFERENDUM			BORROWING <sup>(B)</sup>		MILL RATE DIFFERENCE <sup>(A)</sup>
			REFERENDUM LEVY INCREASE	NET LEVY	NET MILL RATE <sup>(A)</sup> <i>2% Growth</i>	TOTAL EST. COMBINED DEBT SERVICE	NET MILL RATE <sup>(A)</sup> <i>2% Growth</i>	
2023	2024	\$978,285		\$978,285	<b>\$0.98</b>	\$978,285	<b>\$0.98</b>	\$0.00
2024	2025	\$926,435	\$1,500,000	\$2,426,435	<b>\$2.38</b>	\$1,113,431	<b>\$1.09</b>	\$1.29
2025	2026	\$673,610	\$1,500,000	\$2,173,610	<b>\$2.09</b>	\$1,248,523	<b>\$1.20</b>	\$0.89
2026	2027	\$668,935	\$1,500,000	\$2,168,935	<b>\$2.04</b>	\$1,383,516	<b>\$1.30</b>	\$0.74
2027	2028	\$580,010	\$1,500,000	\$2,080,010	<b>\$1.92</b>	\$1,518,448	<b>\$1.40</b>	\$0.52
2028	2029	\$494,460	\$1,500,000	\$1,994,460	<b>\$1.81</b>	\$1,649,141	<b>\$1.49</b>	\$0.32
2029	2030	\$427,760	\$1,500,000	\$1,927,760	<b>\$1.71</b>	\$1,648,966	<b>\$1.46</b>	\$0.25
2030	2031	\$214,585	\$1,500,000	\$1,714,585	<b>\$1.49</b>	\$1,647,498	<b>\$1.43</b>	\$0.06
2031	2032	\$213,255	\$1,500,000	\$1,713,255	<b>\$1.46</b>	\$1,649,161	<b>\$1.41</b>	\$0.05
2032	2033		\$1,500,000	\$1,500,000	<b>\$1.26</b>	\$1,649,981	<b>\$1.38</b>	(\$0.12)
2033	2034		\$1,500,000	\$1,500,000	<b>\$1.23</b>	\$1,645,131	<b>\$1.35</b>	(\$0.12)

(A) Mill rate based on Estimated 2023 Assessed Valuation (per Town) of \$999,494,100, with annual growth of 2.00% thereafter.

(B) Assumes future annual borrowings of \$1,500,000 starting in 2024 and thereafter. Future borrowings amortized over 10 years.

**RESOLUTION V2023-16**  
**VILLAGE OF HARRISON**  
 Calumet and Outagamie Counties

**RESOLUTION CREATING THE 2024 ANNUAL BUDGET AND  
 PROPERTY TAX LEVY FOR THE VILLAGE OF HARRISON**

**WHEREAS**, the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin has reviewed the proposed revenues from all sources and the proposed expenditures for all governmental operations as prepared in the 2024 Annual Village Budget; and

**WHEREAS**, a Public Hearing on the Annual Budget was held on November 14, 2023, after due and proper notice of said Hearing having been given in accordance with the provisions of Section 65.90, Wis. Stats.; and

**WHEREAS**, it is necessary to levy a general property tax levy in the amount of \$3,207,500.00 and debt service levy in the amount of \$1,200,000.00 for a total tax levy of \$4,407,500.00;

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin, as follows:

1. That the 2024 Annual Village Budget, a summary of which is made a part hereof, shall be and is hereby approved.

	<b>2024 Budget</b>
<b><u>General Fund Revenues:</u></b>	
Taxes	\$4,407,500
Special Assessments	\$192,889
Intergovernmental Revenues	\$995,864
Licenses and Permits	\$289,950
Fines, Forfeits and Penalties	\$8,000
Public Charges for Services	\$1,545,515
Intergovernmental Charges	\$173,739
Miscellaneous Revenues	\$636,000
Other Financing Sources	\$1,400,000
Total Revenues in 2024	\$9,649,457
Transportation Fund applied	\$5,433
Fund balance - unspent road money 2023	\$1,000,000
Escrow Money for Fire Truck & Dues	\$989,555
<b>Total Revenues</b>	<b>\$11,644,445</b>
<b><u>General Fund Expenditures:</u></b>	
General Government	\$1,166,800
Public Safety	\$1,403,649

Public Works	\$2,391,728
Health and Human Services	\$2,200
Culture and Recreation	\$60,000
Conservation and Development	\$4,000
Capital Outlay	\$5,415,966
Debt Service	\$1,200,000
<b>Total Expenditures</b>	<b>\$11,644,343</b>

**Increment** \$402,339

	<u>Revenues</u>	<u>Expenses</u>
<u>Harrison Sanitary Sewer</u>	\$1,366,230	\$1,180,694
<u>Harrison Water Utility</u>	\$1,648,720	\$1,692,350

<u>Special Revenue Funds</u>	<u>Bal 1/1/24</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Bal 12/31/24</u>
Fire Impact Fees	\$777,225	\$65,000	\$0	\$842,225
Harrison Stormwater Utility	\$668,466	\$450,000	(\$102,000)	\$1,016,466
Park Impact Fees	\$684,391	\$63,330	(\$259,200)	\$488,521
Police Impact Fees	\$99,009	\$7,500	\$0	\$106,509
Transportation Fees	\$5,433	\$0	(\$5,433)	\$0

<u>Indebtedness</u>	<u>Bal 1/1/24</u>	<u>Bal 12/31/24</u>
2020 GO Debt Refinance TID 1	\$1,195,000	\$1,115,000
2020 GO Debt 2021 Road Projects	\$1,370,000	\$1,185,000
2022 GO Debt 2022 Road Projects	\$970,000	\$870,000
2022 GO Debt 2023 Road Projects	\$1,125,000	\$1,020,000
2023 GO Debt 2024 Road Projects & Capital	\$1,400,000	\$808,480

2. That there is being levied a tax of \$4,407,500.00 on all taxable property within the Village of Harrison for uses and purposes set forth in the 2024 Annual Village Budget.
3. That the Village Clerk/Treasurer is hereby authorized and directed to apply the approved tax levy on the current tax roll of the Village of Harrison.

Adopted by the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin, this 14th day of November, 2023.

VILLAGE OF HARRISON

By: \_\_\_\_\_  
Allison Blackmer, Village President

Attest: \_\_\_\_\_  
Vicki L. Tessen, Village Clerk



## 2024 Proposed Budget

For consideration at the Public Hearing during the November 14, 2023 Village Board Meeting

## Elected Officials and Administration

### **Harrison Village Board**

Allison Blackmer, Village President

Julene Baldwin, Village Trustee

Darlene Bartlein, Village Trustee

Mike Brantmeier, Village Trustee

Scott Handschke, Village Trustee

Matt Lancaster, Village Trustee

Mark Van Hefty, Village Trustee

### **Village Administration**

Matt Heiser, Village Manager

Chad Pelishek, Assistant Village Manager

Vicki Tessen, Village Clerk/Treasurer

Jarred Gerl, Village Fire Chief

## Letter of Transmittal

To The Honorable Village Board:

The proposed 2024 budget for the Village was prepared with the goal of providing critical services to the people of Harrison while maintaining a low tax rate.

The Village Board considered an initial proposal at its monthly meeting on September 26, held a separate budget workshop on October 13, and reviewed an updated version at its monthly meeting on October 24. During those meetings the Board considered proposals for wage increases, capital purchases, road projects, borrowing, and inflationary increases for operations.

### REVENUE CHANGES – GENERAL FUND

The 2024 proposed budget includes an overall levy of \$4,407,500. This is approximately a 19.44% increase from 2023. It includes a property tax levy of \$3,207,500 due to a 6.68% increase in value from net new construction. The revenues also saw a substantial increase in shared revenue from the state of Wisconsin with the implementation of Act 12 in 2023 and the resulting County Municipal Aid. The revenues were also impacted by market conditions in the financial sector with substantial increases in interest rates/interest income. Finally, the revenues were significantly impacted by the discontinuation of the Road Fee. The discontinuation of the Road Fee offsets the increase in the tax levy. The proposed budget applies \$1,000,000 from unspent money for road projects in 2023 (due to the revised scope of projects and low bid results) and the remaining Road Fee fund balance to close out the account. The budget also applies money previously escrowed for the purchase of a new fire truck along with some of the insurance dues (“2% dues”) to purchase a heavy rescue vehicle.

The effect of these changes is to increase the mill rate (tax rate per \$1,000 of value) to \$3.49. The net impact, with the discontinuation of the Road Fee, will result in flat total (e.g. no increase) on the Village’s portion of the tax bill.

### EXPENDITURE CHANGES – GENERAL FUND

The changes in expenditures are due to a proposed increases in the Calumet County law enforcement contract, the increase in cost of supplies/materials and services, wage increases for staff, and a number of capital investments and road projects.

The following are significant changes to the Village budget in 2024:

- Borrowing \$1,400,000 for \$3,101,220 in road projects as defined in a five year plan approved by the Village Board.
- \$17,000 in capital purchases for parks.
- \$1,672,214 in capital investment for the Fire Department. This includes spending \$989,555 for the purchase of a new vehicle and escrowing \$351,079 (i.e. the new shared revenue from the state labelled “County Municipal Aid”) for a potential future new public safety building.
- \$565,532 in capital purchases for Public Works.

The proposed 2024 budget shows an imbalance of \$141,000 of revenues over expenses. This is due to an increase in special assessments from the Creekside Estates project. Those are the revenues anticipated by staff to be received in 2024 for project costs incurred in 2023.

### SPECIAL REVENUE FUNDS

The Law Enforcement Fee will see an increase in 2024. The contract for law enforcement services between the Village of Harrison and Calumet County was extended three years in 2023. 2024 will see the addition of an officer.

Park Impact Fees – the 2024 budget plans to expend \$259,200 for a variety of uses including paving projects in Farmers Field and Clover Ridge Parks.

Stormwater Fee – the 2024 budget anticipates this fund will pay some on-going expenses to maintain the ponds and storm sewers. The fee for this fund continues to build a fund balance for impending projects required by the DNR for phosphorous mitigation.

Transportation Fee – is discontinued in 2024 with the remaining balance of \$5,433 applied to road projects.

Garbage Collection Fee, Police Impact Fee, Fire Impact Fees – these funds do not anticipate any significant changes.

#### CLOSING

The 2024 proposed budget provides for the continuation of critical services while maintaining a very favorable tax rate. The budget funds priorities identified by the Village Board so the Village government can continue serving the people of Harrison and being a part of the high quality of life enjoyed by the residents.

2024 Proposed Budget Summary

General Fund	Adopted 2022	Adopted 2023	Proposed 2024	Change	Percent
Taxes	\$3,611,823	\$3,690,150	\$4,407,500	\$717,350	19.44%
Special Assessments	\$79,220	\$1,128,474	\$328,595	-\$799,879	-70.88%
Intergovernmental Revenues	\$574,791	\$625,530	\$999,333	\$373,803	59.76%
Licenses and Permits	\$303,653	\$304,753	\$289,950	-\$14,803	-4.86%
Fines, Forfeits and Penalties	\$6,500	\$6,500	\$8,000	\$1,500	23.08%
Public Charges for Services	\$1,597,716	\$1,912,809	\$1,545,515	-\$367,294	-19.20%
Intergovernmental Charges	\$157,712	\$170,843	\$173,739	\$2,896	1.70%
Miscellaneous Revenues	\$106,600	\$43,100	\$636,000	\$592,900	1375.64%
Other Financing Sources	\$1,500,000	\$1,600,000	\$1,400,000	-\$200,000	-12.50%
Total Revenues in 2024	\$7,938,015	\$9,482,159	\$9,788,632	\$306,473	3.23%
Transportation Fund applied		\$72,550	\$5,433		
Fund balance - unspent road money 2023		\$59,603	\$1,000,000		
Escrow Money for Fire Truck & Dues			\$989,555		
	\$7,938,015	\$9,614,312	\$11,783,620	\$2,169,308	22.56%
Expenditures					
General Government	\$1,036,939	\$1,098,310	\$1,191,364	\$93,054	8.47%
Public Safety	\$1,132,324	\$1,306,007	\$1,377,362	\$71,355	5.46%
Public Works	\$2,199,017	\$2,307,660	\$2,391,728	\$84,068	3.64%
Health and Human Services	\$2,200	\$2,200	\$2,200	\$0	0.00%
Culture and Recreation	\$45,000	\$60,000	\$60,000	\$0	0.00%
Conservation and Development	\$4,000	\$4,000	\$4,000	\$0	0.00%
Capital Outlay	\$2,558,920	\$4,023,397	\$5,415,966	\$1,392,569	34.61%
Debt Service	\$645,000	\$812,738	\$1,200,000	\$387,262	47.65%
Other Financing Uses					
Total Expenditures	\$7,623,400	\$9,614,312	\$11,642,620	\$2,028,308	21.10%
Increment	\$148,736	\$270,380	\$402,339	\$131,959	48.81%
Estimated Tax Rate per \$1,000	\$2.99	\$2.9893	\$3.4897	\$0.50	16.74%
Revenues Over Expenses			\$141,000		



Summary of 2024 Budget for Harrison Utilities and Special Revenue Funds

HU Sanitary Sewer	2023	2024
Revenues	\$1,054,906	\$1,366,280
Expenditures	\$836,613	\$1,190,348
Retained Earnings	\$218,293	\$175,932

HU Water Utility	2023	2024
Revenues	\$1,258,598	\$1,643,260
Expenditures	\$1,152,457	\$1,734,958
Retained Earnings	\$106,141	-\$91,698

	Bal 1/1/24	Revs	Exp	Bal 12/31/24
Fire Impact Fees	\$777,225	\$65,000	\$0	\$842,225
Park Impact Fees	\$684,391	\$63,330	-\$259,200	\$488,521
Police Impact Fees	\$99,009	\$7,500	\$0	\$106,509
Transportation Fees	\$5,433	\$0	-\$5,433	\$0
Harrison Stormwater Utility	\$668,466	\$450,000	-\$102,000	\$1,016,466

Indebtedness	1/1/2024	12/31/2024
2020 GO Debt Refinance TID 1	\$1,195,000	\$1,115,000
2020 GO Debt 2021 Road Projects	\$1,370,000	\$1,185,000
2022 GO Debt 2022 Road Projects	\$970,000	\$870,000
2022 GO Debt 2023 Road Projects	\$1,125,000	\$1,020,000
2023 GO Debt 2024 Road Projects & Capital	\$1,400,000	\$808,480

General Fund Revenue: Taxes  
 Line Item Detail for  
 Taxes:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Property Taxes	\$2,906,793	\$2,817,382	\$3,147,470	\$330,088	11.72%
Forest/Cropland	\$30	\$30	\$30	\$0	0.00%
In Lieu of taxes	\$60,285	\$60,000	\$60,000	\$0	0.00%
Interest on PP	\$0	\$0	\$0	\$0	0.00%
Total Property tax levy		\$2,877,412	\$3,207,500	\$330,088	11.47%
Debt Service	\$645,000	\$812,738	\$1,200,000	\$387,262	47.65%
<b>Total Tax Revenue</b>	<b>\$3,614,130</b>	<b>\$3,690,150</b>	<b>\$4,407,500</b>	<b>\$717,350</b>	<b>19.44%</b>

General Fund Revenue: Special Assessments

Line Item Detail for Special Assessments:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Spec Assmnts	\$0	\$1,122,379		-\$1,122,379	100.00%
Connection Sewer	\$0	\$0	\$0	\$0	0.00%
Spec Assmnt Sidewalk	\$6,095	\$6,095	\$6,095	\$0	0.00%
Hickory/Rustic	\$61,405	\$0	\$9,434	\$9,434	0.00%
Sumac Rd	\$11,720	\$0	\$0	\$0	0.00%
Kimberly Heights			\$47,263	\$47,263	100.00%
Hoelzel Haven			\$4,485	\$4,485	100.00%
Hidden Pines			\$7,529	\$7,529	100.00%
Willow			\$3,783	\$3,783	100.00%
Creekside Estates			\$250,006	\$250,006	100.00%
<b>Total</b>	<b>\$79,220</b>	<b>\$1,128,474</b>	<b>\$328,595</b>	<b>-\$799,879</b>	<b>-70.88%</b>

General Fund Revenue: Intergovernmental Revenues

Line-Item Detail for Intergovernmental Revenues

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
State Shared Revenue	\$61,569	\$62,566	\$62,867	\$301	0.48%
County Municipal Aid (2024)			\$351,079		
Fire Dues Harrison	\$49,900	\$49,900	\$65,350	\$15,450	30.96%
Fire Dues Sherwood	\$15,348	\$18,327	\$18,327	\$0	0.00%
Computer Aid	\$42,400	\$42,042	\$45,000	\$2,958	7.04%
State Transp Aid	\$384,704	\$434,804	\$435,000	\$196	0.05%
Recycling Grant	\$21,300	\$21,300	\$21,650	\$350	1.64%
Muni State Pay	\$60	\$60	\$60	\$0	0.00%
<b>Total</b>	<b>\$575,281</b>	<b>\$628,999</b>	<b>\$999,333</b>	<b>\$370,334</b>	<b>58.88%</b>

General Fund Revenue: Licenses and Permits

Line Item Detail for Licenses & Permits

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Liquor License	\$5,000	\$10,000	\$5,200	-\$4,800	-48.00%
Operator License	\$4,900	\$4,900	\$4,000	-\$900	-18.37%
Cigarette License	\$200	\$200	\$300	\$100	50.00%
				-	
Franchise Fee	\$111,703	\$111,703	\$100,750	\$10,953	-9.81%
Dog License	\$8,500	\$11,000	\$12,750	\$1,750	15.91%
Building Permits	\$50,000	\$52,000	\$52,000	\$0	0.00%
HVAC Permits	\$6,500	\$7,250	\$7,250	\$0	0.00%
Plumbing Permit	\$9,000	\$10,000	\$10,000	\$0	0.00%
Electrical Permit	\$12,250	\$13,000	\$13,000	\$0	0.00%
Siding/Win/Roof Permit	\$750	\$750	\$750	\$0	0.00%
Pool Permit	\$1,000	\$1,000	\$1,000	\$0	0.00%
Lot Grade Fee	\$47,500	\$40,000	\$40,000	\$0	0.00%
Driveway Fee	\$10,000	\$9,000	\$9,000	\$0	0.00%
Culvert Permit	\$150	\$150	\$150	\$0	0.00%
Demolition	\$50	\$50	\$50	\$0	0.00%
Utility Permit	\$2,500	\$2,500	\$2,500	\$0	0.00%
Culvert /Insp. Port	\$150	\$150	\$150	\$0	0.00%
Zoning Permit	\$20,000	\$22,000	\$22,000	\$0	0.00%
Erosion Permit	\$6,500	\$6,500	\$6,500	\$0	0.00%
Plat Review	\$1,500	\$2,000	\$2,000	\$0	0.00%
Site Plan Review	\$5,500	\$600	\$600	\$0	0.00%
Fireworks Permit	\$0	\$0	\$0	\$0	0.00%
				-	
<b>Total</b>	<b>\$303,653</b>	<b>\$304,753</b>	<b>\$289,950</b>	<b>\$14,803</b>	<b>-4.86%</b>

General Fund Revenues: Fines, Forfeitures and Penalties  
 Line-Item Detail for Fines, Forfeitures and Penalties:

	Budgeted 2022	Budgeted 2023	Proposed 2024
Ordinance Violations	\$500	\$500	\$7,000
Parking Violations	\$6,000	\$6,000	\$1,000
<b>Total</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$8,000</b>

General Fund Revenues: Public Charges for Public Services

Line-Item Detail for Public Charges:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Administrative Fee	\$18,500	\$40,000	\$40,000	\$0	0.00%
Publications	\$0	\$0	\$0	\$0	0.00%
Real Estate Inquiries	\$8,000	\$8,000	\$8,000	\$0	0.00%
Credit Card Surcharge	\$700	\$700	\$700	\$0	0.00%
Law Enforcement Charge	\$421,805	\$512,531	\$785,000	\$272,469	53.16%
Transportation Charge	\$531,750	\$662,450	\$0	-\$662,450	-100.00%
Road Dept Revenue	\$2,000	\$2,000	\$2,000	\$0	0.00%
Streetlights	\$1,100	\$2,000	\$1,200	-\$800	-40.00%
Refuse	\$396,052	\$396,829	\$413,869	\$17,040	4.29%
Recycling	\$189,451	\$256,099	\$259,745	\$3,646	1.42%
Compost Sticker	\$14,000	\$30,000	\$30,000	\$0	0.00%
Park Shelter	\$0	\$1,000	\$2,500	\$1,500	100.00%
Municipal Hall	\$0	\$1,200	\$2,500	\$1,300	100.00%
<b>Total</b>	<b>\$1,583,358</b>	<b>\$1,912,809</b>	<b>\$1,545,515</b>	<b>-\$367,294</b>	<b>-19.20%</b>

General Fund Revenue: Intergovernmental Service Charges

Line-Item Detail for Intergovernmental Service Charges:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Sherwood/Woodville Fire Contract	\$157,712	<b>\$170,843</b>	<b>\$173,739</b>	\$2,896	1.69%
Fire Dept Operational Budgeted Costs		\$431,129	\$423,704		
Plus Costs Related to Fire Protection In other Parts of the Budget:					
Contract Expense-Fire Insur	\$23,667	\$23,667	\$25,560		
Contract Expense-Attny Fees	\$2,000	\$2,000	\$2,000		
Contract Expense-Building Maint Lawn Svc	\$3,785	\$3,785	\$3,785		
Contract Expense-Building Maint Snow Plow	\$7,065	\$7,065	\$7,065		
Contract Expense-Village Board Meetings	\$500				
Contract Expense - Fire Commission Meetings		\$500	\$0		
Total Operations plus department related expenses:		\$468,146	\$462,114		
Fire Dept Capital Outlay & Escrowed Capital		\$282,897	\$331,580		
Total Costs Shared with Sherwood		\$751,043	\$793,694	\$42,651	5.68%
Percent of Equalized Value Protected by HFD in Sherwood		0.21	0.20		
<b>Invoice amount:</b>	<b>\$142,712</b>	<b>\$155,843</b>	<b>\$158,739</b>	\$2,896	1.86%



General Fund Revenue: Miscellaneous Revenues

Line-Item Detail for Miscellaneous Revenues:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Interest Earned	\$20,000	\$13,000	\$601,000	\$588,000	4523.08%
Interest on Spec Assmnts	\$100	\$100	\$5,000	\$4,900	4900.00%
Sale of Equipment	\$0	\$0	\$0	\$0	0.00%
Insurance Recoveries	\$5,000	\$5,000	\$5,000	\$0	0.00%
Other Misc Revs	\$500	\$10,000	\$10,000	\$0	0.00%
Tippage Fee	\$81,000	\$15,000	\$15,000	\$0	0.00%
<b>Total</b>	<b>\$106,600</b>	<b>\$43,100</b>	<b>\$636,000</b>	<b>\$592,900</b>	<b>1375.64%</b>

General Fund Revenue: Other Financing Sources  
Line-Item Detail for Other Financing  
Sources:

	Budgeted 2022	Budgeted 2023	Proposed 2024
GO Borrowing	\$1,880,000	\$1,500,000	\$1,400,000
<b>Total</b>	<b>\$1,880,000</b>	<b>\$1,500,000</b>	<b>\$1,400,000</b>

Expenses

General Government

Line-Item Detail for the Village Board:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Village Salary	\$33,600	\$33,600	\$52,000	\$18,400	0.547619
Village FICA	\$2,570	\$2,570	\$3,978	\$1,408	54.79%
Training/Mileage	\$800	\$800	\$800	\$0	0.00%
Subscription/Dues	\$6,000	\$7,500	\$7,500	\$0	0.00%
Supplies	\$500	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$43,470</b>	<b>\$44,970</b>	<b>\$64,778</b>	<b>\$19,808</b>	<b>44.05%</b>

Expenses

General Government

Line-Item Detail for the Planning Department:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Salary	\$156,000	\$99,819	\$98,861	-\$958	-0.96%
FICA	\$11,934	\$7,636	\$7,257	-\$379	-4.97%
Benefits	\$53,193	\$57,448	\$42,400	-\$15,048	-26.19%
Retirement	\$10,608	\$6,788	\$6,546	-\$242	-3.56%
Per Diem	\$4,000	\$4,000	\$4,000	\$0	0.00%
Dues	\$500	\$1,000	\$1,000	\$0	0.00%
Training/Mileage/Lodging	\$3,500	\$3,500	\$3,500	\$0	0.00%
Supplies	\$500	\$1,000	\$1,000	\$0	0.00%
<b>Total</b>	<b>\$240,235</b>	<b>\$181,191</b>	<b>\$164,564</b>	<b>-\$16,627</b>	<b>-9.18%</b>

Expenses  
 General Government  
 Line-Item Detail for the General Administration Department

	Budgeted 2022	Proposed 2023	Proposed 2023	Change	
Legal	\$10,000	\$28,000	\$36,000	\$8,000	28.57%
Hwy Dept Legal	\$15,000	\$10,000	\$10,000	\$0	0.00%
				-	
Wages	\$315,035	\$351,351	\$332,405	\$18,946	-5.39%
FICA	\$24,100	\$26,878	\$25,429	-\$1,449	-5.39%
Benefits	\$93,269	\$135,353	\$150,242	\$14,889	11.00%
Retirement	\$21,422	\$23,892	\$22,604	-\$1,288	-5.39%
Training/Conferences	\$2,500	\$4,400	\$4,400	\$0	0.00%
Dues	\$3,200	\$1,500	\$1,500	\$0	0.00%
Supplies	\$20,000	\$20,000	\$20,000	\$0	0.00%
Postage	\$3,000	\$4,000	\$4,000	\$0	0.00%
Service Contracts	\$70,000	\$75,000	\$75,000	\$0	0.00%
Publications	\$3,000	\$3,000	\$500	-\$2,500	-83.33%
Newsletter	\$4,000	\$4,000	\$8,000	\$4,000	100.00%
Election-Wages	\$14,000	\$14,500	\$35,000	\$20,500	141.38%
Election FICA	\$1,071	\$1,109	\$2,678	\$1,568	141.38%
Election Exp/Mile/LO	\$500	\$500	\$500	\$0	0.00%
Election Svc Contracts	\$4,000	\$3,000	\$6,000	\$3,000	100.00%
Election Supplies	\$3,000	\$5,000	\$7,000	\$2,000	40.00%
Election Postage	\$0	\$0	\$9,000	\$9,000	100.00%
Election Publication	\$1,000	\$1,000	\$2,000	\$1,000	100.00%
Assessor Contract	\$34,800	\$41,000	\$41,000	\$0	0.00%
Treasurer Wages	\$0	\$0	\$40,000	\$40,000	100.00%
Treasurer FICA	\$0	\$0	\$3,060	\$3,060	0.00%
Treasurer Mileage	\$0	\$500	\$200	-\$300	100.00%
Treasurer Service Contracts	\$0	\$1,000	\$6,000	\$5,000	1000.00%
Treasurer Accounting (Audit)	\$17,500	\$17,500	\$17,500	\$0	0.00%
Treasurer Supplies	\$2,500	\$3,000	\$500	-\$2,500	-83.33%
Assessor Supplies Brd of Review	\$0	\$0	\$300	\$300	100.00%
Treasurer Postage	\$0	\$7,000	\$3,000	-\$4,000	-57.14%
Treasurer Publications	\$0	\$0	\$100	\$100	100.00%
<b>Total</b>	<b>\$647,898</b>	<b>\$772,483</b>	<b>\$853,917</b>	<b>\$81,434</b>	<b>10.54%</b>

Expenses

General Government

Line-Item Detail for the Hall Maintenance Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Supplies	\$7,500	\$5,000	\$5,000	\$0	0.00%
Electric	\$5,500	\$5,775	\$5,775	\$0	0.00%
Heat	\$4,750	\$5,080	\$5,080	\$0	0.00%
Telephone	\$1,750	\$1,750	\$1,750	\$0	0.00%
Insurance - Property	\$18,900	\$31,693	\$34,100	\$2,407	7.59%
Insurance - Work Comp	\$33,311	\$26,298	\$29,300	\$3,002	11.42%
Insurance - Auto	\$24,806	\$24,570	\$26,600	\$2,030	8.26%
Funeral/Memorial	\$500	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$97,017</b>	<b>\$100,666</b>	<b>\$108,105</b>	<b>\$7,439</b>	<b>7.39%</b>

Expenses  
Public Safety

Line-Item Detail for the Law Enforcement Department:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Calumet County Contract	\$629,059	\$782,926	\$862,158	\$79,232	10.12%
Law Enforcement Dog Pick up	\$0				
School Cross Guards	\$2,500	\$2,500	\$2,500		
<b>Total</b>	<b>\$631,559</b>	<b>\$785,426</b>	<b>\$864,658</b>		

Expenses  
Public Safety  
Line-Item Detail for the Fire Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Wages	\$215,000	\$224,690	\$227,290	\$2,600	1.16%
FICA	\$16,448	\$17,189	\$17,388	\$199	1.16%
Fire Dept Benefits	\$26,597	\$28,645	\$0	-\$28,645	-100.00%
WRS	\$10,575	\$12,593	\$13,911	\$1,319	10.47%
Service Award Program (for firefighters)	\$30,000	\$30,000	\$35,000	\$5,000	16.67%
Fire Dept Per Diem (Fire Cmssn Meetings)			\$1,500		
Petty Cash	\$0	\$0	\$0	\$0	0.00%
Training	\$5,500	\$10,000	\$10,000	\$0	0.00%
Supplies/Services	\$41,000	\$41,000	\$48,500	\$7,500	18.29%
Family Appreciation Night			\$3,000	\$3,000	100.00%
Physicals	\$5,000	\$5,000	\$5,000	\$0	0.00%
Electric - Station 60	\$2,500	\$2,500	\$2,500	\$0	0.00%
Electric - Station 70	\$3,000	\$3,000	\$3,000	\$0	0.00%
Heat - Station 60	\$3,000	\$4,000	\$4,000	\$0	0.00%
Heat - Station 70	\$2,000	\$4,000	\$4,000	\$0	0.00%
Telephone - Station 60	\$950	\$950	\$0	-\$950	-100.00%
Telephone - Station 70	\$1,900	\$1,900	\$0	-\$1,900	-100.00%
Water - Station 60	\$3,500	\$3,500	\$4,500	\$1,000	28.57%
Water - Station 70	\$550	\$1,000	\$1,000	\$0	0.00%
Building Maint. Misc.	\$5,115	\$5,115	\$5,115	\$0	0.00%
EMS Operating Expense	\$13,500	\$13,500	\$13,500	\$0	0.00%
Shop Supplies	\$3,130	\$0	\$0	\$0	0.00%
Burn Permits	\$500	\$0	\$0	\$0	0.00%
Vehicle Maintenance	\$13,000	\$13,000	\$13,000	\$0	0.00%
Equipment Maintenance	\$4,000	\$4,000	\$5,500	\$1,500	37.50%
Fuel	\$6,000	\$6,000	\$6,000	\$0	0.00%
Contract Expense-Vllg Brd	\$500	\$500		-\$500	-100.00%
Contract Expense-Gen Admin	\$9,750	\$0	\$0	\$0	0.00%
Contract Expense-Fire Insur	\$23,667	\$23,667	\$25,560	\$1,893	8.00%
Contract Expense-Attny Fees	\$2,000	\$2,000	\$2,000	\$0	0.00%
Contract Expense-Building Maint Lawn Svc	\$3,785	\$3,785	\$3,785	\$0	0.00%
Contract Expense-Building Maint Snow Plow	\$7,065	\$7,065	\$7,065	\$0	0.00%
<b>Total</b>	<b>\$412,765</b>	<b>\$431,581</b>	<b>\$423,704</b>	<b>-\$7,878</b>	<b>-1.83%</b>



Expenses  
 Public Safety  
 Line-Item Detail for the Contracted Services Department

	Budgeted 2022	Budgeted 2023	Proposed 2024
Building Insp Contract	\$50,000	\$59,000	\$59,000
Grade Checks	\$38,000	\$30,000	\$30,000
<b>Total</b>	<b>\$88,000</b>	<b>\$89,000</b>	<b>\$89,000</b>

Expenses

Public Works

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

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Engineer/Consultant	\$40,000	\$40,000	\$40,000	\$0	0.00%
Salary	\$467,010	\$485,691	\$508,664	\$22,973	4.73%
Part time Salary	\$22,500	\$85,500	\$85,500	\$0	0.00%
OT Salary	\$38,000	\$38,000	\$38,000	\$0	0.00%
FICA	\$35,726	\$37,155	\$41,820	\$4,664	12.55%
Part Time FICA	\$1,721	\$6,541	\$6,541	\$0	0.00%
Unemployment Comp	\$1,000	\$1,000	\$1,000	\$0	0.00%
Benefits	\$139,033	\$150,156	\$169,700	\$19,544	13.02%
Retirement	\$31,757	\$33,027	\$43,619	\$10,592	32.07%
Training	\$2,500	\$2,500	\$2,500	\$0	0.00%
CDL	\$1,500	\$1,500	\$1,500	\$0	0.00%
Supplies	\$25,000	\$25,000	\$25,000	\$0	0.00%
Electric	\$7,500	\$7,500	\$7,500	\$0	0.00%
Heat	\$2,000	\$2,000	\$2,000	\$0	0.00%
Telephone	\$3,000	\$3,000	\$3,000	\$0	0.00%
Bldg. Maintenance	\$35,000	\$35,000	\$30,000	-\$5,000	-14.29%
Fuel	\$50,000	\$74,325	\$76,000	\$1,675	2.25%
Vehicle Maintenance	\$40,000	\$40,000	\$40,000	\$0	0.00%
Equip Maintenance	\$40,000	\$45,000	\$55,000	\$10,000	22.22%
Road Maintenance	\$327,500	\$327,500	\$327,500	\$0	0.00%
Ditching/Grading	\$50,000	\$50,000	\$40,000	-\$10,000	-20.00%
Salt/Sand	\$108,000	\$108,000	\$108,000	\$0	0.00%
Road Signs	\$10,000	\$10,000	\$10,000	\$0	0.00%
Street Lighting	\$3,000	\$6,500	\$6,500	\$0	0.00%
Street Lights - N.S.	\$170	\$170	\$170	\$0	0.00%
Street Lights - HAA	\$11,000	\$11,000	\$11,000	\$0	0.00%
Street Lights - NSW	\$1,100	\$1,100	\$1,100	\$0	0.00%
Storm Sewer Maintenance	\$40,000	\$0	\$0	\$0	#DIV/0!
Illicit Discharge Program	\$5,000	\$5,000	\$5,000	\$0	0.00%
Storm - Consultant	\$0	\$0	\$0	\$0	0.00%
Refuse	\$378,000	\$384,397	\$413,869	\$29,472	7.67%
Recycling	\$252,000	\$256,099	\$259,745	\$3,646	1.42%
Compost Site	\$16,000	\$16,000	\$10,000	-\$6,000	-37.50%
Weed Control	\$14,000	\$14,000	\$15,000	\$1,000	7.14%
NEW: Sidewalk Maint Program		\$5,000	\$6,500	\$1,500	100.00%
<b>Total</b>	<b>\$2,199,017</b>	<b>\$2,307,661</b>	<b>\$2,391,728</b>	<b>\$84,067</b>	<b>3.64%</b>

Expenses

Health and Human Services

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

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Humane Society Contribution	\$1,500	\$1,500	\$1,500	\$0	0.00%
HOVPP	\$700	\$700	\$700	\$0	0.00%
<b>Total</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$2,200</b>	<b>\$0</b>	<b>0.00%</b>

Expenses  
 Culture and Recreation  
 Line-Item Detail for the Parks Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Park Maintenance	\$25,000	\$35,000	\$50,000	\$15,000	42.86%
Recreational Program	\$10,000	\$10,000	\$10,000	\$0	0.00%
<b>Total</b>	<b>\$35,000</b>	<b>\$45,000</b>	<b>\$60,000</b>	\$15,000	33.33%

Expenses

Economic Development

Line-Item Detail for the Economic Development Department

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Development	\$4,000	\$4,000	\$4,000	\$0	0.00%
<b>Total</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>

Capital Outlay For General Fund

Line-Item Detail for Capital Outlay:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
<b>Parks</b>					
Match to DNR Grant	\$5,000	\$5,000	\$5,000		
Parks (signs) (DCP trial signs)	\$15,000	\$10,000	\$12,000		
Parks (equip) Wing for Mower (other half to storm)		\$45,000			
Parks (Rennwood Park Master Plan)		\$15,000			
Parks Indoor pavilion Darboy Park					
Parks Improvements	\$100,000				
Parks 2 mowers	\$30,000				
Parks-Sprayer Ponds & Parks	\$2,500				
Spec Manuel Updt	\$7,800				
<b>Park Total Capital Outlay</b>	<b>\$152,500</b>	<b>\$75,000</b>	<b>\$17,000</b>	<b>-\$58,000</b>	<b>-77.33%</b>
<b>Trails</b>					
Trails (pave Vans Pond Maint. Trail)		\$0	\$0		
Trails Add to Trail system	\$294,206				
County N Trail Crosswalk Lights	\$34,000				
<b>Total Trails Capital Outlay</b>	<b>\$328,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>General Government</b>					
Municipal Building (repave parking lot)	\$0	\$470,000	\$0		
Annual Village Celebration (Incl Fireworks)			\$30,000		
Comprehensive Plan/Land Use Map Update			\$30,000		
<b>General Government Total Capital Outlay</b>	<b>\$0</b>	<b>\$470,000</b>	<b>\$60,000</b>	<b>-\$470,000</b>	<b>100.00%</b>

Line-Item Detail for Capital Outlay Continued:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Fire Department					
Fire- 6 sets turn out gear	\$13,050	\$15,000	\$19,500		
Fire- fund to replace/repair equip	\$31,400	\$31,400	\$31,400		
Fire-Escrow for future Truck	\$150,000	\$150,000	\$200,000		
Fire-Escrow for future scba bottles	\$12,150	\$12,150	\$12,150		
Fire-Escrow for future helmets	\$1,530	\$1,530	\$1,530		
Fire - Heavy Rescue Vehicle Purchase			\$989,555		
Fire-Command Vehicle	\$0	\$62,817			
Fire-Flooring Station 60	\$0	\$10,000			
Fire-Extrication Equipment (Jaws)			\$57,000		
Fire-Command Center Pull-Out			\$10,000		
Fire-Escrow for Future Public Safety Building			\$351,079		
Fire-Fire services study	\$25,000	\$0	\$0		
Fire- Defibrillators (1600 x 2)	\$3,200	\$0	\$0		
Fire-polaris ranger	\$30,000	\$0	\$0		
Fire-ipads (x2)	\$918	\$0	\$0		
Fire-Generator (7500 each x2 stations)	\$15,000	\$0	\$0		
Fire Department Capital Outlay for Sherwood Invoice			\$331,580		
<b>Fire Department Total Capital Outlay</b>	<b>\$282,248</b>	<b>\$282,897</b>	<b>\$1,672,214</b>	<b>\$1,389,317</b>	<b>491.10%</b>
Department of Public Works Highway Equipment					
DPW-Hwy Equip (Replace Dodge Van w/SUV Explorer)		\$40,000			
DPW-Hwy Equip (Replace 2009 F550 w/Flatbed work truck)		\$60,000			
DPW-Hwy Equip (purchase shoulder reclaimer machine)		\$30,000			
DPW-Hwy Equip (Replace tractor (w/new mower wing above)		\$75,000			
DPW-HWY Equip Bomag Roller	\$30,000				
DPW-Hwy Equip Spinner for #23	\$12,000				
DPW-Hwy Equip Van chassis and tools	\$53,000				
DPW-Compactor 4045	\$8,700				
DPW-Left/Right Controller for Grader	\$5,000				
DPW-Salt Shed	\$127,266				
DPW-Replace 1998 John Deer 6310 w/Loader	\$160,000				
DPW-Hwy Equip (Grapple for JD344 Loader)			\$24,000		
DPW-Hwy Equip (Replace 540 Gehl Mini Loader)			\$70,000		
DPW-Hwy Equip (Replace Plow Truck)			\$471,532		
<b>DPW Total Hwy Equipment Capital Outlay</b>	<b>\$395,966</b>	<b>\$205,000</b>	<b>\$565,532</b>	<b>\$360,532</b>	<b>175.87%</b>

Line-Item Detail for Capital Outlay Continued:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Road Projects					
Creekside Estates - Assessed to Property Owners		\$1,122,500			
Cottonwood Creek III (rural resurface & ditching)		\$1,375,000			
Manitowoc Road: From CTH N to Harwood		\$250,000			
Schmidt Road: From State Park Rd to Harwood Rd		\$200,000			
Road Project (Quella Dr pulverize and reshape)		\$43,000			
State Park Road (Schmidt to Hwy 10) Widen & resurface			\$1,631,000		
Cedar Ridge Estates Engineering in 2024 (Christopher, Elm View, Oak Lawn & Cedar Ridge)			\$50,000		
Amy Ave			\$77,400		
Peyten Street			\$187,220		
Woodland Trails Subdvsn (Spring Valley, Shagbark Hickory, Sugar Maple, Maple Bluff, Hemlock, Wild Cherry, Box Elder)			\$1,155,600		
Road Projects Capital Outlay (NOT ASSESSED)	\$1,400,000	\$1,868,000	\$3,101,220	\$1,233,220	66.02%
<b>Road Projects Total Capital Outlay</b>	<b>\$1,400,000</b>	<b>\$2,990,500</b>	<b>\$3,101,220</b>	<b>\$110,720</b>	<b>3.70%</b>
<b>Grand Total Capital Outlay</b>	<b>\$2,558,920</b>	<b>\$4,023,397</b>	<b>\$5,415,966</b>	<b>\$1,392,569</b>	<b>34.61%</b>



Line-Item Detail for Debt Service

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Principal Payments	\$645,000	\$766,680	\$1,068,000	\$301,320	39.30%
Interest Payments	\$54,094	\$46,058	\$132,000	\$85,942	186.60%
<b>Total</b>	<b>\$699,094</b>	<b>\$812,738</b>	<b>\$1,200,000</b>	<b>\$387,262</b>	<b>47.65%</b>

Line-Item Detail for the Stormwater Fund

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$668,466	
Stormwater fees Collected	\$450,000	
Storm Sewer Maintenance/Ponds		-\$40,000
NEW: Storm Catch Basin Program		-\$12,000
NEW: Pond Rip Rap		-\$20,000
NEW: Cross Culvert Program		-\$30,000
Total Expenses		-\$102,000
<b>End Balance</b>	<b>\$1,016,466</b>	

Line-Item Detail for Park Impact Fees

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$684,391	
Park Impact Fees Collected	\$63,330	
Capital Outlay: Farmers Field Park (Pave Driveway and parking lot)		-\$191,000
Capital Outlay: Farmers Field Park (pave trail)		-\$53,000
Capital Outlay: Clover Ridge Park (pave trail)		-\$7,000
Capital Outlay: Darboy Park Picnic Tables		-\$7,000
Capital Outlay: Van's Pond (Disc Golf)		-\$1,200
Total Expenses		-\$259,200
End Balance	\$488,521	

Line-Item Detail for Harrison Transportation Fund

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$5,433	
Transportation Fees Collected	\$0	
Road Project Contributions		-\$5,433
End Balance	\$0	

Line-Item Detail for Harrison Police Impact Fees

	2024 Activity	
	Revenues	Expenses
Starting Balance	\$99,009	
Police Impact Fees Collected	\$7,500	
2023 Police Impact Fee Uses		\$0
<b>End Balance</b>	<b>\$106,509</b>	

Line-Item Detail for Harrison Fire Impact Fees

2024 Activity  
Revenues      Expenses

Starting Balance	\$777,225		
Fire Impact Fees Collected		\$65,000	
2023 Fire Impact Fee Uses			\$0
<b>End Balance</b>	<b>\$842,225</b>		

Line Item Detail for Harrison Water Utility

	Budgeted 2023	Proposed 2024		
Interest Income		\$144,510		
Residential Metered Sales	\$882,587	\$1,014,690	\$132,103	14.97%
Commercial Metered Sales	\$85,935	\$115,080	\$29,145	33.92%
Industrial Metered Sales	\$1,535	\$0	-\$1,535	-100.00%
Public Authority Metered Sales	\$19,491	\$31,910	\$12,419	63.72%
Multifamily Metered Sales	\$45,000	\$98,580	\$53,580	119.07%
Irrigation Metered Sales	\$395	\$410	\$15	3.80%
Private Fire Protection Service		\$17,270	\$16,901	100.00%
Public Fire Protection Service	\$214,655	\$213,280	-\$1,375	-0.64%
Forfeited Discounts	\$4,000	\$2,530	-\$1,470	-36.75%
Other Water Revenue	\$5,000	\$5,000	\$0	0.00%
Total Revenues	\$1,258,598	\$1,643,260	\$384,662	30.56%
Purchased Water - COA / FC	\$649,848	\$889,530	\$239,682	36.88%
Fire Protection - COA	\$38,048	\$0	-\$38,048	-100.00%
Fuel/Power Purchase - Pumping	\$0	\$0	\$0	0.00%
Operation Labor	\$97,703	\$104,770	\$7,067	7.23%
Operation Supplies & Expenses	\$25,000	\$25,000	\$0	0.00%
Maintenance of Mains	\$15,000	\$15,000	\$0	0.00%
Maintenance of Services	\$15,000	\$65,000	\$50,000	333.33%
Maintenance of Meters	\$5,000	\$5,000	\$0	0.00%
Maintenance of Hydrants		\$10,000	\$10,000	100.00%
Meter Reading Labor	\$0	\$0	\$0	0.00%
Accounting & Collecting Labor	\$50,295	\$51,130	\$835	1.66%
Supplies and Expenses		\$0	\$0	100.00%
Admin & General Salaries	\$43,740	\$27,860	-\$15,880	-36.31%
Office Supplies & Expenses	\$29,845	\$22,500	-\$7,345	-24.61%
Outside Services Employed	\$40,000	\$60,000	\$20,000	50.00%
Insurance Expense	\$7,651	\$12,250	\$4,599	60.11%
Payroll Tax - FICA	\$13,589	\$14,058	\$469	3.45%
Employee Pensions & Benefits	\$86,553	\$93,450	\$6,897	7.97%
Regulatory Commission Expenses	\$6,000	\$4,500	-\$1,500	-25.00%
Miscellaneous General Expense	\$22,500	\$10,000	-\$12,500	-55.56%
Transportation Expense	\$4,185	\$4,440	\$255	6.09%
Maintenance of General Plant	\$2,500	\$6,000	\$3,500	140.00%
Depreciation Expense		\$236,470	\$207,445	100.00%
Payment in Lieu of Taxes		\$78,000		
Total Expenses	\$1,152,457	\$1,734,958	\$582,501	50.54%
<b>Retained Earnings</b>	<b>\$106,141</b>	<b>-\$91,698</b>	<b>-\$197,839</b>	<b>-186.39%</b>

Line Item Detail Sewer Utility

	2023 Budgeted	2024 Proposed		
Residential Measured Service	\$851,153	\$923,890	\$72,737	8.55%
Commercial Measured Service	\$91,309	\$116,440	\$25,131	27.52%
Industrial Measured Service	\$3,584	\$0	-\$3,584	-100.00%
Public Authority Measured Srvc	\$37,268	\$35,410	-\$1,858	-4.99%
Multifamily Measured Service	\$62,934	\$119,000	\$56,066	89.09%
Forfeited Discounts	\$3,453	\$2,030	-\$1,423	-41.21%
Other Sewer Revenue	\$5,205	\$25,000	\$19,795	380.31%
Interest Income		\$144,510		
Total Revenues	\$1,054,906	\$1,366,280	\$311,374	29.52%
Supervision & Labor	\$147,998	\$104,770	-\$43,228	-29.21%
Fuel/Power Purchase - Pumping	\$17,000	\$22,620	\$5,620	33.06%
Operation Supplies & Expenses	\$20,000	\$20,000	\$0	0.00%
Transportation Expense	\$4,185	\$4,440	\$255	6.09%
Sewerage Treatment Charges	\$217,210	\$254,690	\$37,480	17.26%
Maintenance Sewage Collect Sys	\$50,000	\$50,000	\$0	0.00%
Maint Collection Syst Pumping	\$40,000	\$40,000	\$0	0.00%
Maint Trtmt & Disp Plant Equip	\$0	\$0	\$0	0.00%
Maintenance of General Plant	\$2,500	\$6,000	\$3,500	140.00%
Accounting & Collecting Labor	\$50,295	\$51,130	\$835	1.66%
Meter Reading Labor	\$0	\$0	\$0	0.00%
Uncollectible Accounts	\$0	\$0	\$0	0.00%
Admin & General Salaries	\$74,093	\$27,860	-\$46,233	-62.40%
Office Supplies & Expenses	\$32,010	\$22,500	-\$9,510	-29.71%
Outside Services Employed	\$40,000	\$85,000	\$45,000	112.50%
Insurance Expense	\$6,878	\$12,500	\$5,622	81.74%
Employee Pensions & Benefits	\$56,674	\$61,210	\$4,536	8.00%
Payroll Tax - FICA	\$19,305	\$14,058	-\$5,247	-27.18%
Miscellaneous General Expense	\$1,000	\$10,000	\$9,000	900.00%
Interest Expense - CWF Loan	\$16,250	\$18,810	\$2,560	15.75%
Amortization Expense-CWF Loan	\$41,215	\$77,460	\$36,245	87.94%
Depreciation Expense		\$307,300		
Total Expenses	\$836,613	\$1,190,348	\$353,735	42.28%
<b>Retained Earnings</b>	<b>\$218,293</b>	<b>\$175,932</b>	<b>-\$42,361</b>	<b>-19.41%</b>



Line Item Detail Capital Outlay Harrison Utilities

	Water	Sewer
2024 Water Capital Outlay-Meter Purchases	\$10,000	
2024 Water Capital Outlay-50% Install message sign for property	\$7,500	
2024 Water Capital Outlay-50% Repair Roof (pending Facilities Study Rpt)	\$30,000	
2024 Sewer Capital Outlay - Replace Ductile Iron LS#1 Wet Well Piping		\$30,000
2024 Sewer Capital Outlay - Replace Ductile Iron LS#2 Wet Well Piping		\$30,000
2024 Sewer Capital Outlay - Install Var. Freq. Drive on LS#1, LS#2, LS#3, LS#4		\$41,000
2024 Sewer Capital Outlay - Replace pump LS #2		\$15,000
2024 Sewer Capital Outlay - 50% Install message sign for property		\$7,500
2024 Sewer Capital Outlay - 50% Repair Roof (pending Facilities Study Rpt)		\$30,000
Total Capital Outlay for each utility	\$47,500	\$153,500
Total Capital Outlay for Harrison Utilities		\$201,000

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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Matt Heiser, Village Manager

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**Meeting Date:**

November 14, 2023

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**Title:**

Resolution V2023-17 Rescinding the Parameters Resolution V2023-11 Adopted on October 13, 2023 and Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$2,000,000 General Obligation Promissory Notes.

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**Issue:**

Does the Board wish to rescind the previous borrowing resolution with a parameter of up to \$3,500,000 and adopt V2023-17 with a parameter of up to \$2,000,000?

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**Background and Additional Information:**

At its October 13 Budget Meeting the Village Board approved a resolution, recommended by the Village Financial Advisor (i.e. Baird) and Village Bond Counsel (i.e. Quarles and Brady) that authorized staff to borrow an amount in a range of \$2,000,000 to \$3,500,000. This was based on versions of the 2024 budget that were in discussion at the time and needing that much borrowing to accomplish its capital goals at that level of taxation.

Changes in the proposed budget have led to a revised budget with a proposed borrowing of \$1,400,000 which is outside the parameters of the original resolution. Thus Baird/Quarles and Brady recommend an updated resolution.

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**Budget Impacts:**

As in the proposed 2024 Budget

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**Recommended Action:**

If the Board approves the budget as proposed, with the \$3.49 mill rate and the borrowing amount of \$1,400,000, staff recommends approving the revised resolution as recommended by the Village Financial Advisor and Bond Counsel.

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**Attachments:**

- [Res V2023-17 Harrison V of - 23 GOPNs - Parameters Resolution \(11.14.23\).pdf](#)

**RESOLUTION NO. V2023-17**

**RESOLUTION RESCINDING THE PARAMETERS RESOLUTION V2023-11  
ADOPTED ON OCTOBER 13, 2023 AND AUTHORIZING THE ISSUANCE AND  
ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED  
\$2,000,000 GENERAL OBLIGATION PROMISSORY NOTES**

WHEREAS, the Village Board of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin (the "Village") hereby finds and determines that it is necessary, desirable and in the best interest of the Village to raise funds for public purposes, including paying the cost of street, park and other improvement projects and acquisition of vehicles and equipment (collectively, the "Project");

WHEREAS, the Village Board hereby finds and determines that the Project is within the Village's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, villages are authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, on October 13, 2023, the Village Board of the Village adopted a resolution entitled: "Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$3,500,000 General Obligation Promissory Notes" (the "October 2023 Parameters Resolution") setting forth parameters for the sale of general obligation promissory notes for the purpose of paying the cost of the Project;

WHEREAS, the Village Board of the Village hereby finds and determines that it is necessary, desirable and in the best interest of the Village to rescind the October 2023 Parameters Resolution and to instead authorize the issuance of and to sell the general obligation promissory notes (the "Notes") pursuant to this Resolution for the public purpose of paying the cost of the Project;

WHEREAS, it is the finding of the Village Board that it is necessary, desirable and in the best interest of the Village to authorize the issuance of and to sell the Notes to Robert W. Baird & Co. Incorporated (the "Purchaser");

WHEREAS, the Purchaser intends to submit a note purchase agreement to the Village (the "Proposal") offering to purchase the Notes in accordance with the terms and conditions to be set forth in the Proposal; and

WHEREAS, in order to facilitate the sale of the Notes to the Purchaser in a timely manner, the Village Board hereby finds and determines that it is necessary, desirable and in the best interest of the Village to delegate to the Village Manager (the "Authorized Officer") of the Village the authority to accept the Proposal on behalf of the Village so long as the Proposal meets the terms and conditions set forth in this Resolution by executing a certificate in substantially the form attached hereto as Exhibit A and incorporated herein by this reference (the "Approving Certificate").

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village that:

Section 1. Authorization and Sale of the Notes; Parameters. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes, the aggregate principal sum of not to exceed TWO MILLION DOLLARS (\$2,000,000) from the Purchaser upon the terms and subject to the conditions set forth in this Resolution. Subject to satisfaction of the condition set forth in Section 16 of this Resolution, the President and Village Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the Village, the Notes aggregating the principal amount of not to exceed TWO MILLION DOLLARS (\$2,000,000). The purchase price to be paid to the Village for the Notes shall not be less than 95.50% of the principal amount of the Notes and the difference between the initial public offering price of the Notes provided by the Purchaser and the purchase price to be paid to the Village by the Purchaser shall not exceed 4.50% of the principal amount of the Notes, with an amount not to exceed 1.25% of the principal amount of the Notes representing the Purchaser's compensation.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes"; shall be issued in the aggregate principal amount of up to \$2,000,000; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered R-1 and upward; and shall mature or be subject to mandatory redemption on the dates and in the principal amounts set forth below, provided that the principal amount of each maturity or mandatory redemption amount may be increased or decreased by up to \$250,000 per maturity or mandatory redemption amount; that a maturity or mandatory redemption payment may be eliminated if the amount of such maturity or mandatory redemption payment set forth in the schedule below is less than or equal to \$250,000; and that the aggregate principal amount of the Notes shall not exceed \$2,000,000. The schedule below assumes the Notes are issued in the aggregate principal amount of \$2,000,000.

<u>Date</u>	<u>Principal Amount</u>
March 1, 2024	\$700,000
March 1, 2025	115,000
March 1, 2026	125,000
March 1, 2027	130,000
March 1, 2028	135,000
March 1, 2029	145,000
March 1, 2030	150,000
March 1, 2031	160,000
March 1, 2032	165,000
March 1, 2033	175,000

Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on March 1, 2024, or on such other date approved by the Authorized Officer in the Approving Certificate. The true interest cost on the Notes (computed taking the Purchaser's compensation into account) shall not exceed 5.50%. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board.

Section 3. Redemption Provisions. The Notes shall not be subject to optional redemption or shall be callable as set forth in the Approving Certificate. If the Proposal specifies that certain of the Notes shall be subject to mandatory redemption, the terms of such mandatory redemption shall be set forth in an attachment to the Approving Certificate labeled as Schedule MRP. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in the Approving Certificate in such manner as the Village shall direct.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the Village are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the Village a direct annual irrepealable tax in each year during the term of the Notes in such amounts as are sufficient to meet the principal and interest payments due on the Notes in the following year, which amounts are to be set forth in the Approving Certificate.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the Village shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the Village and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the Village for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the Village then available, which sums shall be replaced upon the collection of the taxes herein levied.

(D) Appropriation. To the extent necessary (if any), the Village hereby appropriates from taxes levied in anticipation of the issuance of the Notes, proceeds of the Notes or other funds of the Village on hand a sum sufficient to be irrevocably deposited in the segregated Debt Service Fund Account created below and used to pay principal of or interest on the Notes coming due in 2024, if any, as set forth in an attachment to the Approving Certificate labeled as Schedule III.

## Section 6. Segregated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the Village, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the Village may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes - 2023" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the Village at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the Village above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

(B) Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the Village, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(C) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the Village, unless the Village Board directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the Village and disbursed solely for the purpose or purposes for which borrowed. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after

the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the Village, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The Village represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The Village further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The Village further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The Village Clerk or other officer of the Village charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the Village certifying that the Village can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The Village also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the Village will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the Village by the manual or facsimile signatures of the President and Village Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the Village of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the Village has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose

signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The Village hereby authorizes the officers and agents of the Village to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the Village Clerk/Treasurer (the "Fiscal Agent") unless a fiscal agent is specified in the Approving Certificate.

Section 13. Persons Treated as Owners; Transfer of Notes. The Village shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the President and Village Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The Village shall cooperate in any such transfer, and the President and Village Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The 15th day of the calendar month next preceding each interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the Village at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the Village agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the Village Clerk or other authorized representative of the Village is authorized and directed to execute and deliver to DTC on behalf of the Village to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the Village Clerk's office.

Section 16. Condition on Issuance and Sale of the Notes. The issuance of the Notes and the sale of the Notes to the Purchaser are subject to approval by the Authorized Officer of the



principal amount, definitive maturities, redemption provisions, interest rates and purchase price for the Notes, which approval shall be evidenced by execution by the Authorized Officer of the Approving Certificate.

The Notes shall not be issued, sold or delivered until this condition is satisfied. Upon satisfaction of this condition, the Authorized Officer is authorized to execute a Proposal with the Purchaser providing for the sale of the Notes to the Purchaser.

Section 17. Official Statement. The Village Board hereby directs the Authorized Officer to approve the Preliminary Official Statement with respect to the Notes and deem the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by the Authorized Officer or other officers of the Village in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate Village official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The Village Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 18. Undertaking to Provide Continuing Disclosure. The Village hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") if required by the Rule to provide continuing disclosure of certain financial information and operating data and timely notices of the occurrence of certain events in accordance with the Rule. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the Village to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

To the extent required under the Rule, the President and Village Clerk, or other officer of the Village charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the Village's Undertaking.

Section 19. Record Book. The Village Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 20. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the Village are authorized to take all actions necessary to obtain such municipal bond insurance. The President and Village Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the President and Village Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond

insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 21. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the Village Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded November 14, 2023.

---

Allison Blackmer  
President

ATTEST:

---

Vicki L. Tessen  
Village Clerk

(SEAL)

EXHIBIT A  
Approving Certificate

(See Attached)

APPROVING CERTIFICATE

The undersigned Village Manager of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin (the "Village"), hereby certifies that:

1. Resolution. On November 14, 2023, the Village Board of the Village adopted a resolution (the "Resolution") authorizing the issuance and establishing parameters for the sale of not to exceed \$2,000,000 General Obligation Promissory Notes of the Village (the "Notes") to Robert W. Baird & Co. Incorporated (the "Purchaser") and delegating to me the authority to approve the Preliminary Official Statement, to approve the purchase proposal for the Notes, and to determine the details for the Notes within the parameters established by the Resolution.

2. Preliminary Official Statement. The Preliminary Official Statement with respect to the Notes is hereby approved and deemed "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934.

3. Proposal; Terms of the Notes. On the date hereof, the Purchaser offered to purchase the Notes in accordance with the terms set forth in the Note Purchase Agreement between the Village and the Purchaser attached hereto as Schedule I (the "Proposal"). The Proposal meets the parameters established by the Resolution and is hereby approved and accepted.

The Notes shall be issued in the aggregate principal amount of \$\_\_\_\_\_, which is not more than the \$2,000,000 approved by the Resolution, and shall mature on March 1 of each of the years and in the amounts and shall bear interest at the rates per annum as set forth in the Pricing Summary attached hereto as Schedule II and incorporated herein by this reference. The amount of each annual principal or mandatory redemption payment due on the Notes is not more than \$250,000 more or less per maturity or mandatory redemption amount than the schedule included in the Resolution as set forth below:

<u>Date</u>	<u>Resolution Schedule</u>	<u>Actual Amount</u>
March 1, 2024	\$700,000	\$ _____
March 1, 2025	115,000	_____
March 1, 2026	125,000	_____
March 1, 2027	130,000	_____
March 1, 2028	135,000	_____
March 1, 2029	145,000	_____
March 1, 2030	150,000	_____
March 1, 2031	160,000	_____
March 1, 2032	165,000	_____
March 1, 2033	175,000	_____

The true interest cost on the Notes (computed taking the Purchaser's compensation into account) is \_\_\_\_\_%, which is not in excess of 5.50%, as required by the Resolution.

4. Purchase Price of the Notes. The Notes shall be sold to the Purchaser in accordance with the terms of the Proposal at a price of \$\_\_\_\_\_, plus accrued interest, if any, to the date of delivery of the Notes, which is not less than 95.50% of the principal amount of the Notes, as required by the Resolution.

The difference between the initial public offering price of the Notes provided by the Purchaser (\$\_\_\_\_\_) and the purchase price to be paid to the Village by the Purchaser (\$\_\_\_\_\_) is \$\_\_\_\_\_, or \_\_\_\_\_% of the principal amount of the Notes, which does not exceed 4.50% of the principal amount of the Notes. The portion of such amount representing Purchaser's compensation is \$\_\_\_\_\_, or not more than 1.25% of the principal amount of the Notes.

5. Redemption Provisions of the Notes. [The Notes are not subject to optional redemption.] [The Notes maturing on March 1, \_\_\_\_\_ and thereafter are subject to redemption prior to maturity, at the option of the Village, on March 1, \_\_\_\_\_ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the Village, and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.] [The Proposal specifies that [some of] the Notes are subject to mandatory redemption. The terms of such mandatory redemption are set forth on an attachment hereto as Schedule MRP and incorporated herein by this reference. Upon the optional redemption of any of the Notes subject to mandatory redemption, the principal amount of such Notes so redeemed shall be credited against the mandatory redemption payments established in Schedule MRP for such Notes in such manner as the Village shall direct.]

6. [Payment of the Notes; Fiscal Agent. Pursuant to the Resolution, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, is named fiscal agent for the Notes.]

7. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same respectively falls due, the full faith, credit and taxing powers of the Village have been irrevocably pledged and there has been levied on all of the taxable property in the Village, pursuant to the Resolution, a direct, annual irrepealable tax in an amount and at the times sufficient for said purpose. Such tax shall be for the years and in the amounts set forth on the debt service schedule attached hereto as Schedule III.

8. Approval. This Certificate constitutes my approval of the Proposal, and the principal amount, definitive maturities, interest rates, purchase price and redemption provisions for the Notes and the direct annual irrevocable tax levy to repay the Notes, in satisfaction of the parameters set forth in the Resolution.

IN WITNESS WHEREOF, I have executed this Certificate on \_\_\_\_\_, 2023 pursuant to the authority delegated to me in the Resolution.

\_\_\_\_\_  
Matt Heiser  
Village Manager

COPY

SCHEDULE I TO APPROVING CERTIFICATE

Proposal

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY

SCHEDULE II TO APPROVING CERTIFICATE

Pricing Summary

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY



SCHEDULE III TO APPROVING CERTIFICATE

Debt Service Schedule and Irrepealable Tax Levies

To be provided by the Purchaser and incorporated into the Certificate.

(See Attached)

COPY

[SCHEDULE MRP TO APPROVING CERTIFICATE

Mandatory Redemption Provision

The Notes due on March 1, \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ (the "Term Bonds") are subject to mandatory redemption prior to maturity by lot (as selected by the Depository) at a redemption price equal to One Hundred Percent (100%) of the principal amount to be redeemed plus accrued interest to the date of redemption, from debt service fund deposits which are required to be made in amounts sufficient to redeem on March 1 of each year the respective amount of Term Bonds specified below:

For the Term Bonds Maturing on March 1, 20\_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, 20\_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, 20\_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)

For the Term Bonds Maturing on March 1, 20\_\_\_\_\_

<u>Redemption Date</u>	<u>Amount</u>
_____	\$ _____
_____	_____
_____	_____ (maturity)]

EXHIBIT B

(Form of Note)

REGISTERED	UNITED STATES OF AMERICA	DOLLARS
	STATE OF WISCONSIN	
	CALUMET AND OUTAGAMIE COUNTIES	
NO. R-____	VILLAGE OF HARRISON	\$_____
	GENERAL OBLIGATION PROMISSORY NOTE	

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
March 1, _____	_____	_____%	_____

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: \_\_\_\_\_ THOUSAND DOLLARS  
(\$\_\_\_\_\_)

FOR VALUE RECEIVED, the Village of Harrison, Calumet and Outagamie Counties, Wisconsin (the "Village"), hereby acknowledges itself to owe and promises to pay to the Depository or its Nominee Name (the "Depository") identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above, all subject to the provisions set forth herein regarding redemption prior to maturity. Interest shall be payable semi-annually on March 1 and September 1 of each year commencing on [March 1, 2024] until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable to the registered owner in lawful money of the United States. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by [the Village Clerk/Treasurer][\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_] (the "Fiscal Agent") or any successor thereto at the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). This Note is payable as to principal upon presentation and surrender hereof at the office of the Fiscal Agent.

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the Village are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$\_\_\_\_\_, all of which are of like tenor, except as to denomination, interest rate[, redemption provision] and maturity date, issued by the Village pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, for public purposes, including paying the cost of street, park and other

improvement projects and acquisition of vehicles and equipment, as authorized by a resolution adopted on November 14, 2023, as supplemented by an Approving Certificate, dated \_\_\_\_\_, 2023 [(the "Approving Certificate")] (collectively, the "Resolution"). The Resolution is recorded in the official minutes of the Village Board for said date.

[This Note is not subject to optional redemption.]

[The Notes maturing on March 1, \_\_\_\_\_ and thereafter are subject to redemption prior to maturity, at the option of the Village, on March 1, \_\_\_\_\_ or on any date thereafter. Said Notes are redeemable as a whole or in part, and if in part, from maturities selected by the Village, and within each maturity, by lot (as selected by the Depository), at the principal amount thereof, plus accrued interest to the date of redemption.]

[The Notes maturing in the years \_\_\_\_\_ are subject to mandatory redemption by lot as provided in the Approving Certificate, at the redemption price of par plus accrued interest to the date of redemption and without premium.]

[In the event the Notes are redeemed prior to maturity, as long as the Notes are in book-entry-only form, official notice of the redemption will be given by mailing a notice by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by the Depository, to the Depository not less than thirty (30) days nor more than sixty (60) days prior to the redemption date. If less than all of the Notes of a maturity are to be called for redemption, the Notes of such maturity to be redeemed will be selected by lot. Such notice will include but not be limited to the following: the designation, date and maturities of the Notes called for redemption, CUSIP numbers, and the date of redemption. Any notice provided as described herein shall be conclusively presumed to have been duly given, whether or not the registered owner receives the notice. The Notes shall cease to bear interest on the specified redemption date provided that federal or other immediately available funds sufficient for such redemption are on deposit at the office of the Depository at that time. Upon such deposit of funds for redemption the Notes shall no longer be deemed to be outstanding.]

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the Village, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable.

This Note has been designated by the Village Board as a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the Village kept for that purpose at the office of the Fiscal Agent, only in the event that the Depository does not continue to act as depository for the Notes, and the Village appoints another depository, upon surrender of the Note to the Fiscal Agent, by the registered owner in person or his duly authorized attorney, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Fiscal Agent duly executed by the registered owner or his duly authorized attorney. Thereupon a new fully registered Note in the same aggregate principal amount shall be issued to the new depository in exchange therefor and upon the payment of a charge sufficient to reimburse the Village for any tax, fee or other governmental charge required to be paid with respect to such registration. The Fiscal Agent shall not be obliged to make any transfer of the Notes [(i) after the Record Date[, (ii) during the fifteen (15) calendar days preceding the date of any publication of notice of any proposed redemption of the Notes, or (iii) with respect to any particular Note, after such Note has been called for redemption]. The Fiscal Agent and Village may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever. The Notes are issuable solely as negotiable, fully-registered Notes without coupons in the denomination of \$5,000 or any integral multiple thereof.

[This Note shall not be valid or obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Fiscal Agent.]

No delay or omission on the part of the owner hereof to exercise any right hereunder shall impair such right or be considered as a waiver thereof or as a waiver of or acquiescence in any default hereunder.

IN WITNESS WHEREOF, the Village of Harrison, Calumet and Outagamie Counties, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the manual or facsimile signatures of its duly qualified President and Village Clerk; and to be sealed with its official or corporate seal, if any, all as of the original date of issue specified above.

VILLAGE OF HARRISON  
CALUMET AND OUTAGAMIE COUNTIES,  
WISCONSIN

By: \_\_\_\_\_  
Allison Blackmer  
President

(SEAL)

By: \_\_\_\_\_  
Vicki L. Tessen  
Village Clerk

[Date of Authentication: \_\_\_\_\_, \_\_\_\_\_.]

CERTIFICATE OF AUTHENTICATION

This Note is one of the Notes of the issue authorized by the within-mentioned Resolution of the Village of Harrison, Calumet and Outagamie Counties, Wisconsin.

\_\_\_\_\_  
\_\_\_\_\_, \_\_\_\_\_

By \_\_\_\_\_

Authorized Signatory]

COPY

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

\_\_\_\_\_  
(Name and Address of Assignee)

\_\_\_\_\_  
(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints \_\_\_\_\_, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

\_\_\_\_\_  
(e.g. Bank, Trust Company  
or Securities Firm)

\_\_\_\_\_  
(Depository or Nominee Name)

NOTICE: This signature must correspond with the name of the Depository or Nominee Name as it appears upon the face of the within Note in every particular, without alteration or enlargement or any change whatever.

\_\_\_\_\_  
(Authorized Officer)



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**VILLAGE BOARD MEETING**

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**VILLAGE OF HARRISON**

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**From:**

Matt Heiser, Village Manager

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**Meeting Date:**

November 14, 2023

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**Title:**

Revise Pay for Village Board Members

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**Issue:**

Should the pay for Village Board members be increased?

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**Background and Additional Information:**

Presently the pay for Village Board members is as follows:

Trustee: \$4,200 per year.

Village President: \$8,400 per year.

Those rates of pay have been in place since before the incorporation of the Village in 2013. As demonstrated in an informal survey conducted by staff, those rates have fallen behind the neighboring communities in the area.

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**Budget Impacts:**

As in the Proposed budget.

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**Recommended Action:**

Approve Resolution V2023-18 as proposed.

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**Attachments:**

- [2023 Board Pay Comparison.pdf](#)
- [V2023-18\\_Village\\_Board\\_Pay.pdf](#)

Municipality	Population	Annual Pay	Pay/Meeting	Meetings /month	Notes
Village of Fox Crossing	19,113	President - \$13,1000 Trustee - \$9,000		2	Board of Review - \$35
City of Menasha	18,107	President - \$5,953 Councilman - \$5,645		2	Common Council pay is part of an ordinance. All members are required to chair a committee. Annual, incremental pay increases. If they miss 3 they have a formal process to address absence.
Village of Ashwaubenon	17,789	President - \$30,000 Trustee - \$8,000		1	Board members are required to be on 1 or 2 committees w/no extra pay
City of Kaukauna	17,101	President - \$4,200 Councilman - \$4,200		1	Common Council pay is part of an ordinance.
Village of Salem Lakes (Kenosha County)	14,601	President - \$15,000 Trustee - \$9,000		1	Recently moved from a Town to a Village.
<b>Village of Harrison</b>	<b>14,400</b>	<b>President - \$8400/yr Trustees- \$4200/yr</b>			
Village of Greenville	12,743	President - \$6,032 Trustee - \$6,032	+ \$35/meeting	2	
Village of Little Chute	11,671	President - \$5,000 Trustee - \$5,000			
Town of Ledgeview	9,487			2	
City of Plymouth	8,913	Mayor - \$7,200 Councilman - \$3,600		2	Common Council pay is part of an ordinance.
City of Ripon	7,803	President - \$3,850 Council - \$3,600			Board of Review - \$25/ year.
City of New London	7,364	President - \$3,000 Councilman - \$3,000	+ \$30/meeting	1	Committee Chairs - \$50/meeting
Village of Kimberly	7,000	President - \$8,500 Trustees - \$5,000		2	Paid once a month
Town of Buchanan	6,900	Chairman - \$9,800 Supervisors - \$5,400		1	Chair & 1 supervisor are on the Plan Comm and get paid \$40/meeting. All members are on the Stormwater Comm and receive \$250/meeting. All members are on the Board of Review with no extra pay.
City of Waupaca	6,278	President - \$4,850 Councilman - \$4,850			
City of Seymour	3,556	President - \$3,400 Councilman - \$3,400			
Village of Hortonville	3,323	President - \$5,256 Trustee - \$4,431	+ \$20/special board meeting	2	
Town of Hortonia	3,045	Chairman - \$4,431 Supervisors - \$4,431	+ \$20/special board meeting		Committees: Public Safety, Public Works, Public Facilities, Financial & Personnel & Committee of Whole
City of Manawa	1,442	President - \$3,868 Councilman - \$3,868	+ \$20/meeting		\$40 special Council Meeting
Town of Lebonon	Unincorporated	Chairman - \$5,000 Supervisors - \$5,000	+ \$35/meeting		\$15/hour education
Town of Mukwa (near New London)	Unincorporated	Chairman - \$5,000 Supervisors - \$5,000			
Town of Maple Creek	Unincorporated	Chairman - \$4,171 Supervisors - \$4,171			

**RESOLUTION V2023-18**  
VILLAGE OF HARRISON  
Calumet and Outagamie Counties

**RESOLUTION ESTABLISHING THE PAY FOR VILLAGE BOARD MEMBERS**

**WHEREAS**, Being an elected official on the Village Board is a labor-intensive act of service; frequently requiring time to absorb material and facts to understand issues, time for interaction with the residents, time to represent the Village at public events or intergovernmental activities, and time to participate in meetings; and

**WHEREAS**, it is common for municipalities to compensate elected officials for their service to the public; and

**WHEREAS**, Long ago the Town of Harrison Board, followed by the Village of Harrison Board, recognized that these sacrifices of time deserved compensation; and

**WHEREAS**, the pay established for this service pre-dates the incorporation of the Village in 2013 and has fallen behind many of Harrison’s neighboring communities;

**NOW THEREFORE BE IT RESOLVED**, the Village of Harrison hereby sets the pay for Board members to be seven thousand dollars (\$7,000) per year for a Trustee and ten thousand dollars (\$10,000) per year for the Village President.

**BE IT FURTHER RESOLVED** these rates will be effective at the start of the terms of the offices resulting from the April, 2024 elections and at the start of the terms of the remaining offices in the April, 2025 elections in compliance with state statutes.

Adopted by the Board of Trustees of the Village of Harrison this 14<sup>th</sup> day of November 2023.

VILLAGE OF HARRISON

By: \_\_\_\_\_  
Allison Blackmer, Village President

Attest: \_\_\_\_\_  
Vicki Tessen, Village Clerk-Treasurer