



**VILLAGE BOARD MEETING**

**VILLAGE OF HARRISON**

**From:**  
Matt Heiser, Village Manager

**Meeting Date:**  
October 13, 2023

**Title:**  
RW Baird Director Justin Fischer - 2023 General Obligation Debt by the Village

**Issue:**  
Should the Board authorize debt for capital projects and purchases in 2024?

**Background and Additional Information:**  
Justin will provide a presentation.

**Budget Impacts:**  
TBD.

**Recommended Action:**  
none

**Attachments:**

- [Presentation\\_Plan\\_of\\_Finance\\_Harrison\\_vg\\_101323.pdf](#)

The logo for BAIRD, featuring the word "BAIRD" in white, uppercase, serif font, centered within a dark blue parallelogram shape that is tilted slightly to the right.

# Village of Harrison

2023 Financing Discussion

October 13, 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

October 13, 2023



## Borrowing Amount / Structure / Purpose

<b>Issue:</b>	General Obligation Promissory Notes
<b>Estimated Size:</b>	\$2,800,000
<b>Purpose:</b>	Capital Improvement Projects
<b>Structure:</b>	Matures March 1, 2024-2033
<b>First Interest:</b>	March 1, 2024
<b>Callable:</b>	March 1, 2030, or any date thereafter
<b>Estimated Interest Rate:</b>	4.75%
<b>Parameters Maximum Interest Rate:</b>	5.50%

## Timeline

- Village Board considers plan of finance/Parameters Resolution .....October 13, 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) ..... Early November 2023
- Closing of Notes (funds available) ..... Anticipated November 21, 2023

# Village of Harrison

2023 Financing Discussion

October 13, 2023

## 2023 Capital Improvement Financing Plan



CAPITAL IMPROVEMENT PROJECTS									
<b>\$2,800,000</b>									
<b>GENERAL OBLIGATION PROMISSORY NOTES</b>									
<i>Dated November 21, 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	\$435,000	\$105,365	(\$36,019)	\$504,346	\$980,826	\$0.72	2024
2024	2025	\$476,430	\$210,000	\$121,475		\$331,475	\$807,905	\$0.58	2025
2025	2026	\$476,080	\$220,000	\$109,919		\$329,919	\$805,999	\$0.56	2026
2026	2027	\$474,830	\$235,000	\$97,691		\$332,691	\$807,521	\$0.55	2027
2027	2028	\$478,230	\$245,000	\$84,791		\$329,791	\$808,021	\$0.54	2028
2028	2029	\$476,948	\$260,000	\$71,219		\$331,219	\$808,166	\$0.53	2029
2029	2030	\$471,133	\$275,000	\$56,841		\$331,841	\$802,973	\$0.51	2030
2030	2031	\$267,050	\$290,000	\$41,656		\$331,656	\$598,706	\$0.37	2031
2031	2032	\$264,050	\$305,000	\$25,666		\$330,666	\$594,716	\$0.36	2032
2032	2033		\$325,000	\$8,734		\$333,734	\$333,734	\$0.20	2033
		<u>\$4,694,122</u>	<u>\$2,800,000</u>	<u>\$723,356</u>	<u>(\$36,019)</u>	<u>\$3,487,336</u>	<u>\$8,181,458</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 Assessed Valuation of \$1,324,899,971 with annual growth of 2.50% thereafter.

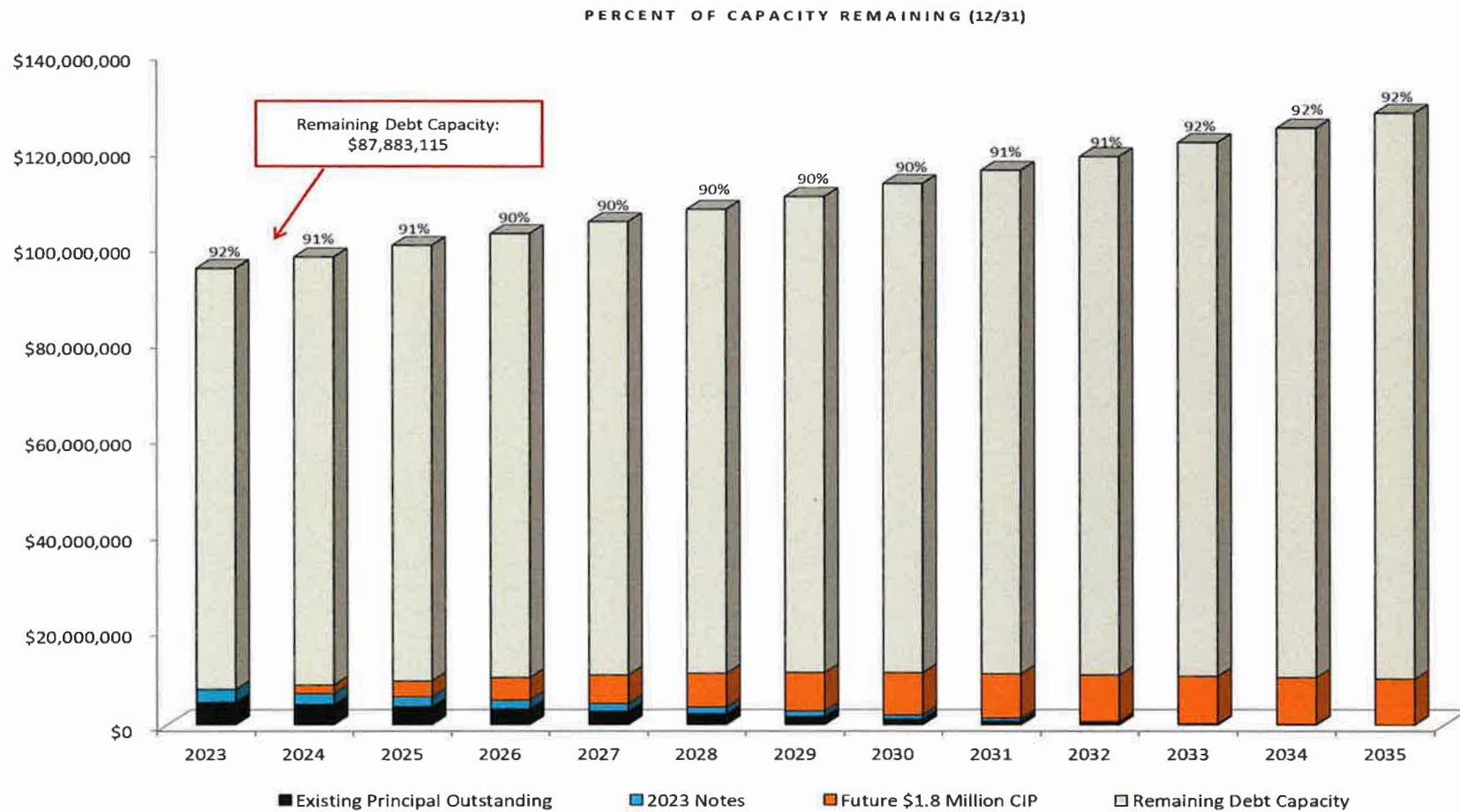
# Village of Harrison

2023 Financing Discussion

October 13, 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.



**VILLAGE BOARD MEETING**

**VILLAGE OF HARRISON**

**From:**

Matt Heiser, Village Manager

**Meeting Date:**

October 13, 2023

**Title:**

Resolution V2023-11; Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$3,500,000 General Obligation Promissory Notes

**Issue:**

Should the Village approve a resolution authorizing Baird and staff to sell municipal bonds to obtain money for capital projects and purchases in 2024?

**Background and Additional Information:**

This resolution was prepared by Quarles and Brady, the Bond Counsel used by the Village to issue debt. It established a limit of \$3,500,000 in case the Board wishes to issue more debt to recover lost revenue from the streets/roads fee.

The original amount proposed by staff to borrow was \$2,800,000. In order to recapture the lost \$660,000 in streets fees Baird added a potential upper limit of \$3,500,000. The current status of the budget has the proposed borrowing at \$2,720,000 to cover the capital expenditures contained in this version of the budget and end with a mill rate of \$2.93.

**Budget Impacts:**

TBD.

**Recommended Action:**

Approve Resolution V2023-11; Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$3,500,000 General Obligation Promissory Notes

**Attachments:**

- [V2023-11 Authorizing Issuance and Establishing Parameters for Sale of \\$3.5M GO Promisary Notes.docx](#)

RESOLUTION NO. V2023-11

RESOLUTION AUTHORIZING THE ISSUANCE AND  
ESTABLISHING PARAMETERS FOR THE SALE OF NOT TO EXCEED  
\$3,500,000 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, 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 general obligation promissory notes (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 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 THREE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$3,500,000) 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 THREE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$3,500,000). The purchase price to be paid to the Village for the Notes shall not be less than 97.00% 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 3.00% 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 and an amount not to exceed 1.75% of the principal amount of the Notes representing costs of issuance, including bond insurance premium, if any, payable by the Purchaser or the Village.

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 \$3,500,000; 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 \$500,000 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 \$500,000; and that the aggregate principal amount of the Notes shall not exceed \$3,500,000. The schedule below assumes the Notes are issued in the aggregate principal amount of \$3,500,000.

<u>Date</u>	<u>Principal Amount</u>
March 1, 2024	\$750,000
March 1, 2025	255,000
March 1, 2026	265,000
March 1, 2027	280,000
March 1, 2028	290,000
March 1, 2029	305,000
March 1, 2030	320,000
March 1, 2031	335,000
March 1, 2032	350,000
March 1, 2033	350,000

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 the years 2023 through 2032 for the payments due in the years 2024 through 2033 in such amounts as are sufficient to meet the principal and interest payments when due.

(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.

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 October 13, 2023.

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Allison Blackmer  
President

ATTEST:

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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 October 13, 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 \$3,500,000 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 \$3,500,000 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 \$500,000 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	\$750,000	\$ _____
March 1, 2025	255,000	_____
March 1, 2026	265,000	_____
March 1, 2027	280,000	_____
March 1, 2028	290,000	_____
March 1, 2029	305,000	_____
March 1, 2030	320,000	_____
March 1, 2031	335,000	_____
March 1, 2032	350,000	_____
March 1, 2033	350,000	_____

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 97.00% 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 3.00% 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. The amount representing other costs of issuance [to be paid by the Village] is \$\_\_\_\_\_, which does not exceed 1.75% 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. 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.

7. 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 irrepealable 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 October 13, 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.

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

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)



**VILLAGE BOARD MEETING**

**VILLAGE OF HARRISON**

**From:**  
Vicki Tessen, Clerk

**Meeting Date:**  
October 13, 2023

**Title:**  
Resolution V2023-12 to Exercise Special Assessment Under Municipal Police Powers for Improvements to Creekside Subdivision

**Issue:**  
A Final Resolution must be approved and adopted in order for the Village to special assess property owners for public improvements.

**Background and Additional Information:**  
The Creekside Estates' improvement project has been completed and the final resolution authorizing staff to special assess the property owners needs Board approval and passage.

The 40 (private) lots will be equally assessed for the asphalt street, and concrete curb, gutter and sidewalks. The properties that also improved their driveway aprons will be assessed the costs incurred for their specific property on a per square foot basis. The three (3) lots containing ponds and owned by the Village will not share in the improvement costs.

The meeting packet contains the *Preliminary Final Construction Costs Based Upon As-Constructed Quantities Report*. At the Board meeting on October 13, 2023, the *Final Construction Costs Based Upon As-Constructed Quantities Report* will be attached to the Final Resolution V2023-12 for Board approval.

There aren't any changes or recalculations anticipated to be made between the reports, however as part of due diligence to the residents, quantities are being confirmed between the contractor and engineer prior to the meeting on October 13, 2023. Should any changes or recalculations be made, then the updated Final report will be disseminated to the Board and public as soon as it is made available.

**Budget Impacts:**  
none

**Recommended Action:**  
approve Resolution V2023-12 to exercise special assessments to Creekside Estates Subdivision property owners for improvements as presented.

- Attachments:**
- [2023-10-02 Creekside Estates Roadway Assessments-Preliminary Final.pdf](#)
  - [V2023-12 Final Resolution for Creekside Estates Assessment of Street and Apron Costs.pdf](#)

Village of Harrison  
 Creekside Estates & Ryford Street  
 2023 Final Roadway Improvements  
**Preliminary FINAL Construction Costs Based Upon As-Constructed Quantities**  
 McM No. H0006-09-22-00640

A. Ryford Street		Final Qty	Unit	Unit Cost	Total Cost	Assessable			
						Roadway		Driveway Apron	
Item	Description					Qty	Total Cost	Qty	Total Cost
A1	Adjust manhole castings	3	EACH	\$600.00	\$ 1,800.00		\$0.00		\$0.00
A2	Adjust water valves	3	EACH	\$100.00	\$ 300.00		\$0.00		\$0.00
A3	Replace catch basin hoods and adjust catch basin castings	2	EACH	\$400.00	\$ 800.00		\$0.00		\$0.00
A4	30-inch mountable reinforced concrete curb & gutter	1,046	L.F.	\$14.40	\$ 15,062.40		\$0.00		\$0.00
A5	Fine grading & compaction of aggregate base	1,760	S.Y.	\$1.83	\$ 3,220.80		\$0.00		\$0.00
A6	2 1/4-inch HMA Pavement 3 LT 58-28S	198.76	TONS	\$70.65	\$ 14,042.38		\$0.00		\$0.00
A7	1 3/4-inch HMA Pavement 4 LT 58-28S	173.14	TONS	\$77.67	\$ 13,448.08		\$0.00		\$0.00
A8	Earthwork Common for sidewalk	180	C.Y.	\$16.50	\$ 2,970.00		\$0.00		\$0.00
A9	Base aggregate dense 1 1/4-inch for sidewalk	238.84	TONS	\$17.60	\$ 4,203.53		\$0.00		\$0.00
A10	4-inch concrete sidewalk	5,230	S.F.	\$5.90	\$ 30,857.00		\$0.00		\$0.00
A11	Sawing asphalt (WisDOT Item No. 690.0150)	30	L.F.	\$3.05	\$ 91.50		\$0.00		\$0.00
A12	Sawing concrete (WisDOT Item No. 690.0250)	15	L.F.	\$4.55	\$ 68.25		\$0.00		\$0.00
A13	Inlet protection	2	EACH	\$118.00	\$ 236.00		\$0.00		\$0.00
A14	Lawn restoration	1,333	S.Y.	\$5.20	\$ 6,931.60		\$0.00		\$0.00

Total Part A (Items A1 through A14) = \$ 94,031.54 \$ - \$ -

B. Creekside Estates		Final Qty	Unit	Unit Cost	Total Cost	Assessable			
						Roadway		Driveway Apron	
Item	Description					Qty	Total Cost	Qty	Total Cost
B1	Pulverize existing asphalt pavement	13,000	S.Y.	\$0.66	\$ 8,580.00	13,000	\$8,580.00		\$0.00
B2	Reclaimed Asphaltic Pavement for Roadway	250	C.Y.	\$9.16	\$ 2,290.00	250	\$2,290.00		\$0.00
B3	Adjust manhole castings	27	EACH	\$600.00	\$ 16,200.00	27	\$16,200.00		\$0.00
B4	Adjust Water Valve Boxes	20	EACH	\$100.00	\$ 2,000.00	20	\$2,000.00		\$0.00
B5	Adjust Curb Boxes	31	EACH	\$150.00	\$ 4,650.00	31	\$4,650.00		\$0.00
B6	Replace catch basin hoods and adjust catch basin castings	21	EACH	\$400.00	\$ 8,400.00	21	\$8,400.00		\$0.00
B7	Hydrant Relocation	1	EACH	\$820.00	\$ 820.00	1	\$820.00		\$0.00
B8	Catch basin	2	EACH	\$2,645.00	\$ 5,290.00	2	\$5,290.00		\$0.00
B9	12-inch storm sewer	88	L.F.	\$62.00	\$ 5,456.00	88	\$5,456.00		\$0.00
B10	Core drill existing catch basin and connect storm sewer	2	EACH	\$350.00	\$ 700.00	2	\$700.00		\$0.00
B11	30-inch mountable reinforced concrete curb & gutter	6,956	L.F.	\$14.40	\$ 100,166.40	6,956	\$100,166.40		\$0.00
B12	Fine grading & compaction of aggregate base	13,000	S.Y.	\$1.83	\$ 23,790.00	13,000	\$23,790.00		\$0.00
B13	2 1/4-inch HMA Pavement 3 LT 58-28S	1,431.07	TONS	\$70.65	\$ 101,105.11	1,431	\$101,105.10		\$0.00
B14	1 3/4-inch HMA Pavement 4 LT 58-28S	1,212.01	TONS	\$77.67	\$ 94,136.53	1,212	\$94,136.82		\$0.00
B15	Earthwork Common for sidewalk	1,400	C.Y.	\$12.50	\$ 17,500.00	1,400	\$17,500.00		\$0.00
B16	Base aggregate dense 1 1/4-inch for sidewalk	1,400	TONS	\$17.60	\$ 24,640.00	1,400	\$24,640.00		\$0.00
B17	Concrete Curb Pedestrian (WisDOT Item No.601.0600)	40	L.F.	\$40.00	\$ 1,600.00	40	\$1,600.00		\$0.00
B18	4-inch concrete sidewalk	29,240	S.F.	\$5.90	\$ 172,516.00	29,240	\$172,516.00		\$0.00
B19	6-inch concrete sidewalk	6,519	S.F.	\$6.70	\$ 43,677.30	1,954.15	\$13,092.83	4564.85	\$30,584.47
B20	Curb Ramp Detectable Warning Field, natural patina	40	S.F.	\$35.00	\$ 1,400.00	40	\$1,400.00		\$0.00
B21	Curb Ramp Detectable Warning Field, radial, natural patina	200	S.F.	\$45.00	\$ 9,000.00	200	\$9,000.00		\$0.00
B22	6-inch concrete driveway apron	8,984.50	S.F.	\$6.70	\$ 60,196.15		\$0.00	8,984.50	\$60,196.15
B23	Sawing asphalt (WisDOT Item No. 690.0150)	125	L.F.	\$3.05	\$ 381.25	125	\$381.25		\$0.00
B24	Inlet protection	23	EACH	\$118.00	\$ 2,714.00	23	\$2,714.00		\$0.00
B25	Lawn restoration	7,967	S.Y.	\$5.20	\$ 41,428.40		\$0.00		\$0.00

Total Part B (Items B1 through B25) = \$ 748,637.14 \$ 616,428.39 \$ 90,780.62

Total Part A & B = \$ 842,668.68 \$ 616,428.39 \$ 90,780.62

Engineering Design & Bidding	4.7%	\$ 39,560.01	\$ 28,938.91	\$ 4,261.80
Construction Administration	4.7%	\$ 40,000.00	\$ 29,260.77	\$ 4,309.20
Construction Contingencies	0%	\$ -	\$ -	\$ -

Total 2023 Project Costs = \$ 922,228.69 \$ 674,628.08 \$ 99,351.61

**Village of Harrison  
 Creekside Estates & Ryford Street  
 2023 Final Roadway Improvements**

**Preliminary FINAL Establishment of Assessment Rate Based Upon As-Constructed Quantities**

**McM No. H0006-09-22-00640**

1. Final Roadway Improvements Including Concrete Curb & Gutter, Asphalt Streets and Concrete Sidewalk

Total 2023 Assessable Roadway Construction Costs		\$	616,428.39	
Total 2021 Assessable Roadway Construction Costs		\$	18,308.30	
				<hr/>
Total Roadway Construction Costs		\$	634,736.69	
Engineering Design & Bidding Fees	4.7%	\$	29,798.41	
Construction Administration Fees	4.7%	\$	30,129.83	
Construction Contingencies	0.0%	\$	-	
				<hr/>
Total Assessable Roadway Costs		\$	694,664.94	
Total Assessable Lots				40 Lots
				<hr/>
Total Roadway Assessment Rate		\$	17,366.62	Per Lot

2. Final Driveway Apron Assessment Rate

Total 2023 Driveway Apron Costs (Items B19 & B22)		\$	90,780.62	
Engineering Design & Bidding Fees	4.7%	\$	4,261.80	
Construction Administration Fees	4.7%	\$	4,309.20	
Construction Contingencies	0.0%	\$	-	
				<hr/>
Total Assessable Driveway Apron Costs		\$	99,351.61	
Total Assessable Driveway Apron Area				13,549 Sq Ft
				<hr/>
Total Driveway Apron Assessment Rate		\$	7.33	Per Sq Ft

Village of Harrison  
 Creekside Estates & Ryford Street  
 2023 Final Roadway Improvements  
**Preliminary FINAL Schedule of Assessments**  
 McM No. H0006-09-22-00640

Roadway Assessment Rate = \$ 17,366.62 Per Lot  
 Driveway Apron Assessment Rate = \$ 7.33 Per Sq Ft

Tax ID	Parcel Number	Property Owner Name	Mailing Address	Property Address	Lot No.	Roadway Assessment	Driveway Apron Assessment		Total Assessment	
							Area	Assessment		
45106	131-0728-000010A-000-0-201815-00-2100	BADGER CAPITAL HOLDINGS I LLC	210 N. MAIN STREET, STE. 100	OSHKOSH WI 54901	W5995 WOODLAND RD	1	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45108	131-0728-000020A-000-0-201815-00-2100	MICHAEL EIMMERMAN	W5985 WOODLAND RD	MENASHA WI 54952	W5985 WOODLAND RD	2	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45110	131-0728-000030A-000-0-201815-00-2100	RYAN OCONNELL	N8939 LILAC RD	MENASHA WI 54952	W5973 WOODLAND RD	3	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45112	131-0728-000040A-000-0-201815-00-2100	RIC BLOUGH	DANNELL BLOUGH	MENASHA WI 54952	W5963 WOODLAND RD	4	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45114	131-0728-000050A-000-0-201815-00-2100	BADGER CAPITAL HOLDINGS I LLC	210 N. MAIN STREET, STE. 100	OSHKOSH WI 54901	W5953 WOODLAND RD	5	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45116	131-0728-000060A-000-0-201815-00-2100	DAWN PETERSON	PAUL PETERSON	N9132 BRENDA DR	W5943 WOODLAND RD	6	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45118	131-0728-000070A-000-0-201815-00-2100	PRECISION CUT CONSTRUCTION LLC	N8641 WINDING TRAIL DR.	MENASHA WI 54952	W5933 WOODLAND RD	7	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45120	131-0728-000080A-000-0-201815-00-2100	SHEKHAR K ADHIKARI	DEVI ADHIKARI	N8893 NOE RD	MENASHA WI 54952	8	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45122	131-0728-000090A-000-0-201815-00-2100	BERGWALL GEOFFREY & ERIN	REVOCABLE TRUST	W5946 EDGEWOOD DR	MENASHA WI 54952	9	\$ 17,366.62	588.13	\$ 4,312.46	\$ 21,679.09
45124	131-0728-000100A-000-0-201815-00-2100	BRAD R LEITNER	CHARLCIE CK LEITNER	W5954 EDGEWOOD DR	MENASHA WI 54952	10	\$ 17,366.62	472.17	\$ 3,462.22	\$ 20,828.84
45126	131-0728-000110A-000-0-201815-00-2100	MICHAEL BURG	LYNDSEY BURG	W5964 EDGEWOOD DR	MENASHA WI 54952	11	\$ 17,366.62	547.97	\$ 4,018.02	\$ 21,384.64
45128	131-0728-000120A-000-0-201815-00-2100	EMILY A KOSSEL	JASON D KOSSEL	N9009 SPRING VALLEY ROAD	MENASHA WI 54952	12	\$ 17,366.62	470.00	\$ 3,446.30	\$ 20,812.93
45130	131-0728-000130A-000-0-201815-00-2100	CHAD K PAFFEL	DAWN F PAFFEL	W5993 HIGHLAND CT	MENASHA WI 54952	13	\$ 17,366.62	596.25	\$ 4,372.04	\$ 21,738.66
45132	131-0728-000140A-000-0-201815-00-2100	PAUL E BENEDICT	HEATHER N BENEDICT	W5983 HIGHLAND CT	MENASHA WI 54952	14	\$ 17,366.62	472.50	\$ 3,464.64	\$ 20,831.26
45134	131-0728-000150A-000-0-201815-00-2100	UECKER PROPERTIES LLC		W4954 HIGHLINE RD	KAUKAUNA WI 54130	15-Lot 1 CSM	\$ -	0.00	\$ -	\$ -
45136	131-0728-000160A-000-0-201815-00-2100	JEFFREY J ROOYAKKERS	ERIN E ROOYAKKERS	W6447 SAWTOOTH ST	MENASHA WI 54952	16	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45138	131-0728-000170A-000-0-201815-00-2100	DAVID RODRIGUEZ	MARY KOU RODRIGUEZ	W6029 SWEET WILLIAM DRIVE	APPLETON WI 54915	17	\$ 17,366.62	643.11	\$ 4,715.68	\$ 22,082.30
45140	131-0728-000180A-000-0-201815-00-2100	BRETT B BIRNSCHEIN	RACHAEL L BIRNSCHEIN	W5925 DELTA DR	MENASHA WI 54952	18	\$ 17,366.62	586.09	\$ 4,297.57	\$ 21,664.19
45142	131-0728-000190A-000-0-201815-00-2100	CHRISTOPHER NACKERS	AMBER NACKERS	100 WOODLAND CT	KAUKAUNA WI 54130	19	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45144	131-0728-000200A-000-0-201815-00-2100	JOSH MARQUARDT	SARA MARQUARDT	1340 MOON RIDGE CT	KAUKAUNA WI 54130	20	\$ 17,366.62	586.58	\$ 4,301.16	\$ 21,667.78
45146	131-0728-000210A-000-0-201815-00-2100	ADAM NACKERS	MANDY NACKERS	N8935 SPRING VALLEY RD	MENASHA WI 54952	21	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45148	131-0728-000220A-000-0-201815-00-2100	DAVID M & LINDA M EBBEN	LIVING TRUST	W5959 DELTA DR	MENASHA WI 54952	22	\$ 17,366.62	307.09	\$ 2,251.78	\$ 19,618.41
45150	131-0728-000230A-000-0-201815-00-2100	MATHEW M VANZEELAND	OLIVIA L VANZEELAND	1610 S. MADISON ST	APPLETON WI 54915	23	\$ 17,366.62	502.67	\$ 3,685.89	\$ 21,052.51
45152	131-0728-000240A-000-0-201815-00-2100	NATHAN MALEWISKI		11765 TARHEEL TRAIL	ROCKTON IL 61072	24	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45154	131-0728-000250A-000-0-201815-00-2100	MATT C LUANGLA	MY SEE LUANGLA	W5962 DELTA DR	APPLETON WI 54915	25	\$ 17,366.62	640.50	\$ 4,696.51	\$ 22,063.13
45156	131-0728-000260A-000-0-201815-00-2100	JESSICA L TITEL	MATTHEW A TITEL	W5954 DELTA DR	MENASHA WI 54952	26	\$ 17,366.62	647.94	\$ 4,751.04	\$ 22,117.67
45158	131-0728-000270A-000-0-201815-00-2100	JACK B KARCH	GRETCHYN KARCH	W5940 DELTA DR	MENASHA WI 54952	27	\$ 17,366.62	382.00	\$ 2,801.04	\$ 20,167.66
45160	131-0728-000280A-000-0-201815-00-2100	SOLENE RIVERA GALARZA	ANTHONY ROSINA	N8823 NOE RD	MENASHA WI 54952	28	\$ 17,366.62	555.59	\$ 4,073.90	\$ 21,440.52
45162	131-0728-000290A-000-0-201815-00-2100	MYLEE XIONG	KONG M XIONG	N8831 NOE ROAD	MENASHA WI 54952	29	\$ 17,366.62	573.35	\$ 4,204.12	\$ 21,570.75
45164	131-0728-000300A-000-0-201815-00-2100	BENZ BRADLEY E & PENNY L	LIVING TRUST	W2544 BROOKMEADOW CT	APPLETON WI 54915	30	\$ 17,366.62	401.92	\$ 2,947.08	\$ 20,313.70
45166	131-0728-000310A-000-0-201815-00-2100	MATTHEW E ERSTAD	KATHERINE L ERSTAD	N8851 NOE RD	MENASHA WI 54952	31	\$ 17,366.62	574.75	\$ 4,214.39	\$ 21,581.01
45168	131-0728-000320A-000-0-201815-00-2100	JONATHAN CALDER	JESSICA CALDER	N8861 NOE RD	MENASHA WI 54952	32	\$ 17,366.62	480.74	\$ 3,525.05	\$ 20,891.68
45170	131-0728-000330A-000-0-201815-00-2100	BRANDON C RILEY	JENNIFER M RILEY	W5935 EDGEWOOD DR	MENASHA WI 54952	33	\$ 17,366.62	586.28	\$ 4,298.97	\$ 21,665.59
45172	131-0728-000340A-000-0-201815-00-2100	ANDREW D KLOEHN	AMANDA R KLOEHN	1156 BIRLING DR.	MENASHA WI 54952	34	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
45174	131-0728-000350A-000-0-201815-00-2100	STEVEN R BURMEISTER	KATHRYN M BURMEISTER	N8880 NOE RD	MENASHA WI 54952	35	\$ 17,366.62	509.61	\$ 3,736.78	\$ 21,103.40
45176	131-0728-000360A-000-0-201815-00-2100	GEORGE T BROWN	TRACI L BROWN	N8860 NOE ROAD	MENASHA WI 54952	36	\$ 17,366.62	344.48	\$ 2,525.92	\$ 19,892.54
45178	131-0728-000370A-000-0-201815-00-2100	CATHERINE A FRONEK		N8850 NOE RD	MENASHA WI 54952	37	\$ 17,366.62	523.61	\$ 3,839.40	\$ 21,206.03
45180	131-0728-000380A-000-0-201815-00-2100	RANDALL KEITH REED	AMANDA ANNE REED	N8840 NOE ROAD	MENASHA WI 54952	38	\$ 17,366.62	382.11	\$ 2,801.88	\$ 20,168.50
45182	131-0728-000390A-000-0-201815-00-2100	HOLLY MARIE ERTMER	BRIAN JOSEPH ERTMER	N8830 NOE RD	MENASHA WI 54952	39	\$ 17,366.62	558.10	\$ 4,092.33	\$ 21,458.96
45184	131-0728-000400A-000-0-201815-00-2100	BRANDON POPP	KELLY POPP	N8822 NOE RD	MENASHA WI 54952	40	\$ 17,366.62	615.81	\$ 4,515.43	\$ 21,882.06
45186	131-0728-00L010A-000-0-201815-00-2100	VILLAGE OF HARRISON		W5298 STATE ROAD 114	MENASHA WI 54952	Outlot 1	\$ -	0.00	\$ -	\$ -
45188	131-0728-00L020A-000-0-201815-00-2100	VILLAGE OF HARRISON		W5298 STATE ROAD 114	MENASHA WI 54952	Outlot 2	\$ -	0.00	\$ -	\$ -
45190	131-0728-00L030A-000-0-201815-00-2100	VILLAGE OF HARRISON		W5298 STATE ROAD 114	MENASHA WI 54952	Outlot 3	\$ -	0.00	\$ -	\$ -
45528	131-0728-000150B-000-0-201815-00-2100	ANDREW R & LAUREN E	UECKER LIVING TRUST	N8812 CONNOR CIRCLE	MENASHA WI 54952	15-Lot 2 CSM	\$ 17,366.62	0.00	\$ -	\$ 17,366.62
							\$ 694,664.94	13,549.37	\$ 99,351.61	\$ 794,016.55

**RESOLUTION V2023-12**  
**VILLAGE OF HARRISON**  
**Calumet and Outagamie Counties, Wisconsin**

**FINAL RESOLUTION TO EXERCISE SPECIAL ASSESSMENT UNDER  
MUNICIPAL POLICE POWERS PURSUANT TO §66.0703, STATS. FOR ASPHALT  
STREET, AND CONCRETE CURB, GUTTER, SIDEWALK, AND APRON  
CONSTRUCTION IN “CREEKSIDE ESTATES” SUBDIVISION**

**WHEREAS**, the Village Board of the Village of Harrison, Calumet County, Wisconsin, approved a Developer’s Agreement for “Creekside Estates” Subdivision in 2019; and

**WHEREAS**, the Developer’s Agreement included the construction of concrete street, curb, gutter, sidewalk, and apron as stated in the Engineer’s Report; and

**WHEREAS**, the Developer’s Agreement Addendum #2 amended the final street surface material to be asphalt not concrete, and the cement curb and gutter to be mountable not barrier; and

**WHEREAS**, by Resolution V2019-08, the developer, as sole owner of the benefitted property at the time of development, waived the requirement of a special assessment notice and public hearing, and

**WHEREAS**, the Village has assumed the responsibility for the repayment of the construction of the improvements and wishes to assess those costs to the property owners per the agreement.

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

1. The Village Engineer’s “Final Engineer’s Report” pertaining to the above-described public improvements for Creekside Estates, as attached hereto and having, set forth therein, the project plans, specifications, and assessments, is adopted and approved.
2. The improvements were carried out in accordance with said report, and payment by assessing the costs to the subdivision’s property owners shall be made in accordance with said report.
3. The governing body hereby exercises its police power under §66.0703, Stats., to levy special assessments in the assessment district known as “Creekside Estates” subdivision for streets, curb, gutter, and sidewalk improvements equally upon forty (40) lots, and for driveway apron improvements to the benefitting properties on a per square foot cost basis.
4. The amount assessed against each of the affected properties is enumerated in the Final Schedule of Assessments contained herein.
5. The property owners may, at their option, pay the assessment to the Treasurer of the Village of Harrison in one single total payment due by November 14, 2023, in one single total



payment on their 2023 tax bill, or in ten (10) annual installments. Installments shall be placed on the next tax roll after the due date for collection and shall bear interest at the rate as found on the BCPL State Trust Fund Loan program website as of date of passage, PLUS 2% (8.25% total) per annum on the unpaid balance from January 1<sup>st</sup> of the year following the levy.

6. The Village Clerk shall publish this resolution as a class 1 notice under ch. 985, Stats., in the assessment district and mail a copy of this resolution and a statement of the final assessment against the benefited property together with notice of installment payment privileges to every property owner whose name appears on the assessment roll whose post office address is known or can with reasonable diligence be ascertained.

Adopted, approved, and recorded October 13, 2023.

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Allison Blackmer  
President

ATTEST:

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Vicki L. Tessen  
Village Clerk

Published: \_\_\_\_\_



**VILLAGE BOARD MEETING**

**VILLAGE OF HARRISON**

**From:**  
Matt Heiser, Village Manager

**Meeting Date:**  
October 13, 2023

**Title:**  
Budget Workshop #1 (will conclude on or before 4:00pm)

**Issue:**  
None.

**Background and Additional Information:**

This draft takes into account comments made at the September 26, 2023 Board meeting.

Changes made in this version include:

1. An updated price of the Heavy Rescue engine proposed for the fire department.

The Equipment Committee, made up of members of the Fire Department, received quotes from Pierce and Custom Fire. The Pierce quote of \$1,148,400 is included in the budget. Piece offers some discounts if payment is made at the time of order that would reduce the price \$158,845. The committee still has to review both quotes in depth to compare technical notes, delivery schedules, etc. The quote from Custom Fire was \$1,058,738. In order to reduce the impact on the Village of Sherwood staff calculated an annual payment that would need to be included on the next ten budgets rather than charging them up front for the entire amount.

2. Street projects were added to the budget.

Cedar Ridge Estates, originally scheduled for 2025, is proposed to be done in 2024 due to the results of the 2023 PASER ratings.

Amy Avenue and Peyten Street are two small projects that were also added due to the PASER ratings.

The Assistant Manager is pursuing grant funding for all the projects. None of the potential grant money is included in the budget.

3. Two pieces of equipment were added to the capital outlay of public works.

4. A number of park projects were added to the Park Impact Fee budget.

This is currently resulting in a mill rate of \$2.93 per \$1,000 of value.

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**Budget Impacts:**

TBD

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**Recommended Action:**

No Action - Discussion Only.

Staff is looking for further direction to refine the budget further for review at the October 24 Village Board meeting.

In the past, the Board has directed a mill rate of \$2.99. This could be accomplished simply by reducing the amount borrowed and increasing taxes. This could also be accomplished by increasing capital spending and taxes.

Please keep in mind staff are still waiting on some numbers, such as actual increases to health insurance and total assessed value, before the mill rate can be confirmed.

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**Attachments:**

- [HU CIP 2024-2028 DRAFT V3.xlsx](#)
- [2024 Budget DRAFT 10-13-23 Mtg.docx](#)
- [CIP \(Road Plan\) 2024-2028 Updated 10-6-23.xlsx](#)



Harrison Utilities  
Capital Improvement Plan  
2024-2028

Line #	Dept.	Item	Description	Estimated Total Cost	Year					
					2024	2025	2026	2027	2028	Later
1	Water	Meter Purchases	Purchase water meters	\$ 60,000	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000	\$ 14,000	
2	Sewer	Lift Station #3 Forcemain Replacement	Replace approx 1/2 mile ductal iron forcemain located near the railroad tracks with poly/plastic	\$ 500,000		\$ 500,000				
3	Sewer	Lift Station #1 Interior Piping Replacement	Replace ductal iron coming out of lift station wet well	\$ 30,000	\$ 30,000					
4	Sewer	Lift Station #2 Interior Piping Replacement	Replace ductal iron coming out of lift station wet well	\$ 30,000		\$ 30,000				
5	Sewer	Variable Frequency Drive (VFD) Motors	Install VFDs on lift station pumps (2024 - LS #4&2, 2025 - LS#1, 2026 - LS#3)	\$ 41,000	\$ 19,000	\$ 12,000	\$ 10,000			
6	Sewer	Lift Station Pump Replacements	Replace lift station pumps (2024 - LS#2, 2027 - LS#4)	\$ 45,000	\$ 15,000			\$ 30,000		
7	Sewer	Add 3rd Pump at Lift Station #4	Add a 3rd pump at lift station #4 to accommodate growth (2028 - Pump, piping, labor, etc. - possible upgrade to submersible pumps is a larger project)	\$ 200,000					\$ 200,000	
8	Sewer	Lift Station #4 Dry Capsule Valves	Replace overhead valves in LS#4	\$ 30,000					\$ 30,000	
9	Shared	Signage In Front of Main Building	purchase/install signage with message reader for property	\$ 15,000	\$ 15,000					
10	Shared	Main Building Roof	Replace storm damage to roof (Pending Recommendation of SEH Facility Study)	\$ 60,000	\$ 60,000					
<b>Total</b>	<b>Total</b>	<b>Total</b>		<b>\$ 1,011,000</b>	<b>\$ 149,000</b>	<b>\$ 553,000</b>	<b>\$ 22,000</b>	<b>\$ 43,000</b>	<b>\$ 244,000</b>	<b>\$ -</b>

List of Vehicles	Date Purchased	Replacement Year	Speciality Items
Ford F-450	2015	2032	Dump box, Rear PTO, V-Plow
Ford F-150	2015	2030	Bed mounted utility box
Ford F-250	2020	2035	Crane, Full Utility Box
Ford F-150	2023	2038	Full Utility Box



2024 DRAFT Budget  
For consideration at the October 13, 2023 Village Board  
Meeting

2024 Budget Summary - To Go With 2024 Budget Detail  
 For October 13, 2023 Budget meeting  
 Village of Harrison

2024 Budget Summary DRAFT

General Fund	Adopted 2022	Adopted 2023	Proposed 2024	Change	Percent
Taxes	\$3,611,823	\$3,690,150	\$3,797,973	\$107,823	2.92%
Special Assessments	\$79,220	\$1,128,474	\$192,889	-\$935,585	-82.91%
Intergovernmental Revenues	\$574,791	\$625,530	\$995,864	\$370,334	59.20%
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	\$272,091	\$101,248	59.26%
Miscellaneous Revenues	\$106,600	\$43,100	\$685,000	\$641,900	1489.33%
Other Financing Sources	\$1,500,000	\$1,600,000	\$2,720,000	\$1,120,000	70.00%
Total Revenues in 2024	\$7,938,015	\$9,482,159	\$10,507,282	\$1,025,123	10.81%
Transportation Fund applied		\$72,550	\$5,433		
Fund balance - unspent road money 2023		\$59,603	\$1,000,000		
	\$7,938,015	\$9,614,312	\$11,512,715	\$1,898,403	19.75%
Expenditures					
General Government	\$1,036,939	\$1,098,310	\$1,152,418	\$54,108	4.93%
Public Safety	\$1,132,324	\$1,306,007	\$1,403,649	\$97,642	7.48%
Public Works	\$2,199,017	\$2,307,660	\$2,400,396	\$92,736	4.02%
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	\$5,429,011	\$1,405,614	34.94%
Debt Service	\$645,000	\$812,738	\$980,826	\$168,088	20.68%
Other Financing Uses					
Total Expenditures	\$7,623,400	\$9,614,312	\$11,432,500	\$1,818,188	18.91%
Increment	\$148,736	\$270,380	\$346,698		
Estimated Tax Rate per \$1,000	\$2.99	\$2.9893	\$2.9324		
Revenues Over Expenses			\$80,215		

**Summary of 2024 Budget for Harrison Utilities and Special Revenue Funds**

HU Sanitary Sewer	2023	2024
Revenues	\$1,054,906	\$1,366,230
Expenditures	\$836,613	\$1,180,694
Retained Earnings	\$218,293	\$185,536

HU Water Utility	2023	2024
Revenues	\$1,258,598	\$1,648,720
Expenditures	\$1,152,457	\$1,642,350
Retained Earnings	\$106,141	\$6,370

	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	-\$152,000	\$966,466

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	\$2,800,000	\$2,315,000

Line Item Detail for Taxes:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Property Taxes	\$2,906,793	\$2,817,382	\$2,757,117	-\$60,265	-2.14%
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	\$2,817,147	-\$60,265	-2.09%
Debt Service	\$645,000	\$812,738	\$980,826	\$168,088	20.68%
<b>Total Tax Revenue</b>	<b>\$3,614,130</b>	<b>\$3,690,150</b>	<b>\$3,797,973</b>	<b>\$107,823</b>	<b>2.92%</b>



Line Item Detail for Special Assessments:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Spec Assmtns	\$0	\$1,122,379	\$186,804	-\$935,575	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	\$0	\$0	0.00%
Sumac Rd	\$11,720	\$0	\$0	\$0	0.00%
Kimberly Heights				\$0	0.00%
<b>Total</b>	<b>\$79,220</b>	<b>\$1,128,474</b>	<b>\$192,899</b>	<b>-\$935,575</b>	<b>-82.91%</b>

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	\$14,858	\$14,858	\$14,858	\$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>\$574,791</b>	<b>\$625,530</b>	<b>\$995,864</b>	<b>\$370,334</b>	<b>59.20%</b>

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>

Revenues

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>

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>

Line-Item Detail for Intergovernmental Service Charges:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change
Sherwood/Woodville Fire Contract	\$157,712	\$170,843	\$272,091	\$101,248 59.26%
Fire Dept Operational Budgeted Costs		\$431,129	\$449,991	
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	
		\$468,146	\$488,401	
Fire Dept Capital Outlay & Escrowed Capital		\$282,897	\$682,659	
First of 10 payments for debt to purchase Hvy Rscue			\$67,920	
<b>Total Costs Shared with Sherwood</b>		\$751,043	\$1,238,980	
Percent of Equalized Value Protected by HFD in Sherwood		0.21	0.21	
<b>Invoice amount:</b>	<b>\$142,712</b>	<b>\$155,843</b>	<b>\$257,091</b>	

Line-Item Detail for Miscellaneous Revenues:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Interest Earned	\$20,000	\$13,000	\$650,000	\$637,000	4900.00%
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>\$685,000</b>	<b>\$641,900</b>	<b>1489.33%</b>

Line-Item Detail for Other Financing Sources:

	Budgeted 2021	Budgeted 2022	Proposed 2023
GO Borrowing	\$1,880,000	\$1,500,000	\$2,720,000
<b>Total</b>	<b>\$1,880,000</b>	<b>\$1,500,000</b>	<b>\$2,720,000</b>



Expenses

General Government

Line-Item Detail for the Village Board:

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Village Salary	\$33,600	\$33,600	\$38,640	\$5,040	0.15
Village FICA	\$2,570	\$2,570	\$2,956	\$386	15.02%
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>\$50,396</b>	<b>\$5,426</b>	<b>12.07%</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	\$41,570	-\$15,878	-27.64%
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>\$163,734</b>	<b>-\$17,457</b>	<b>-9.63%</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	\$325,405	\$25,946	-7.38%
FICA	\$24,100	\$26,878	\$24,893	-\$1,985	-7.38%
Benefits	\$93,269	\$135,353	\$135,353	\$0	0.00%
Retirement	\$21,422	\$23,892	\$22,128	-\$1,764	-7.38%
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	146.43%
Election FICA	\$1,071	\$1,109	\$2,678	\$1,568	146.43%
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>\$831,017</b>	<b>\$58,533</b>	<b>7.58%</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	\$34,228	\$2,535	8.00%
Insurance - Work Comp	\$33,311	\$26,298	\$28,402	\$2,104	8.00%
Insurance - Auto	\$24,806	\$24,570	\$26,536	\$1,966	8.00%
Funeral/Memorial	\$500	\$500	\$500	\$0	0.00%
<b>Total</b>	<b>\$97,017</b>	<b>\$100,666</b>	<b>\$107,271</b>	<b>\$6,605</b>	<b>6.56%</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	\$30,937	\$2,292	8.00%
WRS	\$10,575	\$12,593	\$13,911	\$1,319	10.47%
Retirement	\$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	\$41,000	\$0	0.00%
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	\$950	\$0	0.00%
Telephone - Station 70	\$1,900	\$1,900	\$1,900	\$0	0.00%
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>\$449,991</b>	<b>\$18,409</b>	<b>4.27%</b>

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

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Building Insp Contract	\$50,000	\$59,000	\$59,000	\$0	0.00%
Grade Checks	\$38,000	\$30,000	\$30,000	\$0	0.00%
<b>Total</b>	<b>\$88,000</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$0</b>	<b>0.00%</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	\$178,368	\$28,212	18.79%
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>\$2,400,396</b>	<b>\$92,735</b>	<b>4.02%</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>	<b>\$15,000</b>	<b>33.33%</b>

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 Gnt	\$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 (Renwood Park Master Plan)		\$15,000			
Parks Indoor pavillion 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>Municipal Building</b>					
Municipal Building (repave parking lot)	\$0	\$470,000	\$0		
<b>Municipal Building Total Capital Outlay</b>	<b>\$0</b>	<b>\$470,000</b>	<b>\$0</b>	<b>-\$470,000</b>	<b>100.00%</b>
<b>Fire Department</b>					
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			\$1,148,400		
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		

<b>Fire Department Total Capital Outlay</b>	<b>\$282,248</b>	<b>\$282,897</b>	<b>\$1,831,059</b>	\$1,548,162	547.25%
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Dept of Public Works 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 reclaim 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>

\$360,532	175.87%
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Road Projects

Creedside Estates - Assessed to Property Owners		\$1,122,500	
Cottonwood Creek III (rural resurface & ditching)		\$1,375,000	
Maintowoc 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 Rd to Hwy 10) Widen and resurface			\$1,631,000
Cedar Ridget Estates			\$1,119,800
(Christopher, Elm View, Oak Lawn & Cedar Ridge)			
Amy Ave			\$77,400
			\$187,220

Road Projects Capital Outlay (NOT ASSESSED)

\$1,400,000	\$1,868,000	\$3,015,420
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\$1,147,420	61.43%
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**Road Projects Total Capital Outlay**

<b>\$1,400,000</b>	<b>\$2,990,500</b>	<b>\$3,015,420</b>
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\$24,920	0.83%
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**Grand Total Capital Outlay**

<b>\$2,558,920</b>	<b>\$4,023,397</b>	<b>\$5,429,011</b>
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\$1,405,614	34.94%
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Line-Item Detail for Debt Service

	Budgeted 2022	Budgeted 2023	Proposed 2024	Change	
Principal Payments	\$645,000	\$766,680	\$875,461	\$108,781	14.19%
Interest Payments	\$54,094	\$46,058	\$105,365	\$59,307	128.77%
<b>Total</b>	<b>\$699,094</b>	<b>\$812,738</b>	<b>\$980,826</b>	<b>\$168,088</b>	<b>20.68%</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
Capital Storm Water (Street Sweeper)		-\$50,000
Total Expenses		-\$152,000
<b>End Balance</b>	<b>\$966,466</b>	

Line-Item Detail for Park Impact Fees

2024 Activity  
Revenues Expenses

	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	<b>\$0</b>	

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		\$141,580		
Residential Metered Sales	\$882,587	\$1,027,420	\$144,833	16.41%
Commercial Metered Sales	\$85,935	\$111,190	\$25,255	29.39%
Industrial Metered Sales	\$1,535	\$0	-\$1,535	-100.00%
Public Authority Metered Sales	\$19,491	\$32,500	\$13,009	66.74%
Multifamily Metered Sales	\$45,000	\$98,070	\$53,070	117.93%
Irrigation Metered Sales	\$395	\$410	\$15	3.80%
Private Fire Protection Service		\$17,230	\$16,901	100.00%
Public Fire Protection Service	\$214,655	\$213,330	-\$1,325	-0.62%
Forfeited Discounts	\$4,000	\$2,490	-\$1,510	-37.75%
Other Water Revenue	\$5,000	\$4,500	-\$500	-10.00%
Total Revenues	\$1,258,598	\$1,648,720	\$390,122	31.00%
Purchased Water - COA / FC	\$649,848	\$888,360	\$238,512	36.70%
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	\$15,000	\$0	0.00%
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	\$50,000	\$10,000	25.00%
Insurance Expense	\$7,651	\$9,500	\$1,849	24.17%
Payroll Tax - FICA	\$13,589	\$12,400	-\$1,189	-8.75%
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	\$4,350	\$165	3.94%
Maintenance of General Plant	\$2,500	\$6,000	\$3,500	140.00%
Depreciation Expense		\$209,530	\$207,445	100.00%
Payment in Lieu of Taxes		\$78,000		
Total Expenses	\$1,152,457	\$1,642,350	\$489,893	42.51%
Retained Earnings	\$106,141	\$6,370	-\$99,771	-94.00%



Line Item Detail Sewer Utility

	2023 Budgeted	2024 Proposed		
Residential Measured Service	\$851,153	\$930,920	\$79,767	9.37%
Commercial Measured Service	\$91,309	\$112,940	\$21,631	23.69%
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	\$118,380	\$55,446	88.10%
Forfeited Discounts	\$3,453	\$2,000	-\$1,453	-42.08%
Other Sewer Revenue	\$5,205	\$25,000	\$19,795	380.31%
Interest Income		\$141,580		
Total Revenues	\$1,054,906	\$1,366,230	\$311,324	29.51%
Supervision & Labor	\$147,998	\$104,770	-\$43,228	-29.21%
Fuel/Power Purchase - Pumping	\$17,000	\$22,600	\$5,600	32.94%
Operation Supplies & Expenses	\$20,000	\$20,000	\$0	0.00%
Transportation Expense	\$4,185	\$4,350	\$165	3.94%
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	\$80,000	\$40,000	100.00%
Insurance Expense	\$6,878	\$9,500	\$2,622	38.12%
Employee Pensions & Benefits	\$56,674	\$61,210	\$4,536	8.00%
Payroll Tax - FICA	\$19,305	\$12,404	-\$6,901	-35.75%
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		\$307,410		
Total Expenses	\$836,613	\$1,180,694	\$344,081	41.13%
Retained Earnings	\$218,293	\$185,536	-\$32,757	-15.01%

Line Item Detail Capital Outlay Harrison Utilities

	Water	Sewer
Unrestricted Fund Balance for Capital Purchases	\$490,190	
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 - Install Var. Freq. Drive on LS#4 & LS#2		\$19,000
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	\$101,500
Total Capital Outlay for Harrison Utilities		\$149,000
Ending Balance	\$341,190	



**5-Year Proposed Road Plan  
2024-2028**

Item	Description	Year						Est. Cost (Local Share)
		2023	2024	2025	2026	2027	Later	
Creekside Estates**	Urban Construction & Assess roads in accordance with development agreement. Village will be able to recoup costs.	\$ 1,122,379						\$ -
Cottonwood Creek III Subdivision (Willowglen Way, Alder Way, Basswood Ln, Cherrymeadow Rd, Mountain Ash Ln)	Rural Resurfacing and Ditching.	\$ 1,374,800						\$ 1,374,800
Manitowoc Road (CTH N to Harwood Rd)	Crack fill & Chip Seal and Cross Culvert.	\$ 248,280						\$ 248,280
Quella Drive	Pulverize & Reshape	\$ 42,096						\$ 42,096
Schmidt Road (State Park Rd to Harwood Rd)	Crack fill & Chip Seal and Cross Culvert.	\$ 198,840						\$ 198,840
State Park Road (USH 10 to Schmidt Road)	Rural Resurfacing - Widen to add bike lanes. Purchase additional ROW (80').		\$ 1,693,492					\$ 1,693,492
Cedar Ridge Estates & Ashland Hollows 1st Add. (Christopher Ln, Elmview Dr, Oak Lawn Dr, Cedar Ridge Dr)	Rural Resurfacing and Ditching. Moved up from 2025 to 2024 due to 2023 PASER results. Original estimate \$1,013,813 from 2021 updated by McMahon w/OPC		\$ 1,119,800					\$ 1,119,800
Amy Ave. (mill and repave)	Added per 2023 PASER results (LRIP could cover 50% of 1 project)		\$ 77,400					\$ 77,400
Peyton Street (pulverize and repave)	Added per 2023 PASER results (LRIP could cover 50% of 1 project)		\$ 187,220					\$ 187,220
Woodland Trails Subdivision (Spring Valley Rd, Shagbark Hickory Ln, Sugar Maple Way, Maple Bluff Ln, Hemlock Ln, Wild Cherry Ct, Box Elder Way)	Urban Resurfacing. No Sidewalks are proposed.			\$ 972,000				\$ 972,000
Old Highway Road(Firelane 8 to Hwy 114)	Rural Reconstruction.				\$ 1,550,000			\$ 1,550,000
Blazing Meadow Subdivision (Cornflower Dr, Dahlia Dr, Hedgerow Dr north of Sweet William Dr, Zinnia Dr)	Urban Resurfacing. No Sidewalks are proposed.				\$ 459,084			\$ 459,084
N Coop Road (Manitowoc Rd to Midway Road) (TID FUNDS)	Rural Resurfacing - Widen to add bike lanes. Cost could be split 50/50 with TID #2.					\$ 388,322		\$ 388,322
	Rural Resurfacing - Widen to add bike lanes & 10' trail. Cost could be split 50/50 with TID #2.					\$ 967,197		\$ 483,599
Firelane 12	Rural Resurfacing.					\$ 637,830		\$ 637,830
Prosperity Drive	New Urban Construction. Cost share with property owners. Year/Developer Timeline and Village contribution (if any) needs to be defined.							\$\$\$
Peaceful Valley Subdivision (Daisy Ct, Peaceful Ln, Rosebud Ln, Tranquil Ln, Valley Ln)	Urban Resurfacing. No Sidewalks are proposed.						\$ 580,000	\$ 580,000
Harrison Road (Harwood Road to top of hill)	Crack fill & Chip Seal and Cross Culvert.						\$ 202,880	\$ 202,880
Midway Road (Noe Rd to N Coop Road)	Rural Resurfacing - Widen to add bike lanes.						\$ 740,000	\$ 740,000
State Park Road(County KK to Schmidt Rd)	Rural Resurfacing and widen to add bike lanes. Local share assumes 80% grant.						\$ 1,700,000	\$ 340,000
State Park Road(Schmidt Road to Hwy 114)	Rural Resurfacing and widen to add bike lanes. Local share assumes 80% grant.						\$ 3,186,983	\$ 637,397
Manitowoc Road (Lake Park Rd to CTH N)	Urbanize roadway, add storm sewer, add ped. trail, add sidewalk, add bike lane. Local share assumes 80% grant.						\$ 7,347,993	\$ 1,469,599
Engineering, Stormwater, & Property Acquisition	Design & construct stormwater facilities for Manitowoc Road project.						\$ 573,480	\$ 573,480
Midway Road(N Coop Road to County N)	Urbanize roadway, add storm sewer, add ped. Trail, add bike lane. Local share assumes 80% grant.						\$ 2,589,782	\$ 517,956
Engineering & Stormwater	Design & construct stormwater facilities for Midway Road project.						\$ 225,898	\$ 225,898
Eisenhower Drive (Hwy 10/114 to Midway Road) (TID FUNDS)	New road construction. Cost could be split 50/50 with TID #2.						\$ 8,000,000	\$ 4,000,000
Totals (2022 costs)		\$ 2,986,395	\$ 3,077,912	\$ 972,000	\$ 2,009,084	\$ 1,993,349	\$25,147,016	\$ 18,719,972
Totals (inflationary costs)		\$ 3,135,715	\$ 3,308,755	\$ 1,069,200	\$ 2,260,220	\$ 2,292,351	\$28,919,068	

S:\DOCS NEW\Public Works\5-Year Road Paving Plan\CIP (Road Plan) 2024-2028 Updated 10-6-23.xlsx[2024-2028

Date: August 23, 2022

\*\* Village to assess 100% of cost back to the property owners of Creekside Estates

\$1,000,000 extra from 2023

The criteria used to determine the streets in the 5-year road plan are as follows:

PASER Rating. The lower the PASER Rating the worse condition the road pavement. Generally, the roads listed in the 5-year road plan have PASER Ratings in the 4-6 range.

Traffic Counts. The amount of traffic on a road may warrant a higher priority over other roads of similar rating.

Trends of PASER Rating. The history of PASER Ratings may indicate that a road is deteriorating faster or holding steady for pavement condition.

Geography within Village. A balance of urban and rural roadway work is optimum. However, conditions of roads and other factors may cause for a perceived imbalance at times.

Subdivisions. Roads within a subdivision, constructed at the same time, should be grouped together to avoid disruption to the subdivision over multiple years and increased mobilization costs.

Unique Features. Some roads may have unique features (steep slope, bridge, etc.) that may increase the priority over other roads of similar ratings.

Availability of Grant Funds. The availability of state/federal grant funds may increase the priority over other roads of similar ratings.

Developing a 5-year road plan is not an exact science. While criteria is used to choose which roads are listed in the plan, the criteria cannot be utilized without using human judgement to determine the best cost/benefit for the Village. Please note that the plan can get amended each year and that some roads may move from year to year or be added in accordance with the criteria and as PASER Ratings change.

Definitions. For the purpose of this document, the following terms are defined as follows:

Crack Fill & Chip Seal. The filling of major roadway cracks and adding material as a treatment to the existing roadway surface.

Rural Reconstruction. The complete reconstruction of the roadway. Typically includes culvert replacement, ditching, and pavement replacement.

Rural Resurfacing. The replacement of roadway material (typically asphalt) with like material. Typically includes intermittent work to roadway base and cross culvert work as needed.

Urban Reconstruction. The complete reconstruction of the roadway. Typically includes curb & gutter, storm sewer, and pavement replacement.

Urban Resurfacing. The replacement of roadway material (typically asphalt) with like material. Typically includes intermittent work to roadway base and curb & gutter replacement as needed.

Assess/Assessments. The cost of the improvements will be levied/billed to the benefiting property owners.

Bike lanes. The dedication of pavement surface for bicycle traffic. Typically a painted line on the roadway surface separates vehicles and bicycles.

Cross culvert. Resetting and/or replacing a culvert that cross a roadway.

Culvert replacement. Resetting and/or replacing driveway culverts. Typically includes replacing all or a portion of the driveway surface of the apron.

Ditching. The cleaning out, digging, and/or restoration of the ditch from one culvert to the next. This may also include some intermittent culvert replacement or resetting in order to get water to flow through the ditch.

Sidewalks. The addition or replacement of 5-foot wide concrete sidewalks.

Trails. The addition or replacement of 10-foot wide asphalt multi-use trail, typically separated from the roadway.





## 5-Year Proposed Road Maintenance

2023-2027

Item	Cross Culvert replacement	Crack Filling	Storm Inlet Repair	Ditching	Sidewalk / Trail Repairs	
Description	Repair/Replace roadway culverts to fix bumps/dips in roadway and ensure drainage.	Crack fill streets to extend life of roadway.	Storm inlet repairs and replacement to extend life of roadway.	Reditch in order to reestablish flow line.	Repair/Replace heaving or cracked sidewalks to ensure public safety.	
Year	2023	Midway Road (N Coop Rd to Noe Rd) Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Haen Heights (Lydia Lane, Jordan Street)	Cedar Ridge Estates subd. Ashland Hollows subd.
	2024	Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Darbroek Acres & Darbroek Acres 1st Add. (Darboy Dr, Cyrstal Dr, Sapphire Ct, Silver Ct, Shepherd Ln)	Cedar Ridge Estates subd. Ashland Hollows subd.
	2025	Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Staker Plat (Harmon, Shea, Vernon)	Papermaker Ridge subd.
	2026	Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Cyrstal Valley (Jade, Onyx, Opal)	Trails
	2027	Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Ridgepoint Plat (Camron, Paige, Jessica, Greystone)	Lake Park Road
	Later	Roads to be determined in spring based on freeze/thaw	Streets listed as 7 or 8 in latest PASER Rating	Complete as many as possible within allotted amount of money.	Wittmann Family plats (Gina, Michelle)	Parker Farms subd.
Est. Cost per year	\$ 40,000	\$ 200,000	\$ 12,000	\$ 30,000	\$ 5,000	\$ 287,000