

TOWN OF OSCEOLA
PUBLIC BUDGET HEARING, SPECIAL TOWN MEETING, and
SPECIAL TOWN BOARD MEETING
Monday, November 25, 2024 — 6:30 p.m.

Meeting Minutes

The Board of Supervisors of the Town of Osceola met for a series of meetings on Monday, November 25, 2024, beginning at 6:30 p.m. at the Osceola Town Hall, Dresser, Wisconsin.

CALL TO ORDER: Chair Lindh called the Special Town Board meeting to order at 6:30 p.m.

VERIFICATION OF MEETING POSTING: Clerk Pratt confirmed that the notice was posted at the Town Hall, Dresser Post Office, the First National Community Bank, the Town Web site.

PLEDGE: Lindh led the Pledge of Allegiance to the United States Flag.

PRESENT: Chair Lindh, Supervisors Cronick, Johnson.
Absent: Magnafici and Weingarten.

PUBLIC ATTENDEES: Clerk Pratt, Treasurer Carlson, Denise Skjerven, and Mark Skjerven.

VERIFICATION OF BUDGET HEARING POSTING AND VERIFICATION PUBLIC NOTICE REQUIREMENTS HAVE BEEN MET

Clerk Pratt confirmed that the Notice of Public Budget Hearing, the Notice of Special Town Meeting of the Electors, and the Notice of Special Town Board Meeting was posted at the Town Hall, Dresser Post Office, the First National Community Bank, the Town website on November 8, 2024.

EXPLAIN BUDGET HEARING AND VOTING PROCESS

Chair Lindh explained that Supervisor Cronick will cover the budget to give a better understanding of the budget items. Public comment and asking of questions will be available during the presentation of the budget. Lindh further explained that at the end of the Budget Hearing the Town electors have an opportunity to provide comments on Resolution 24-11-02 on whether or not to adopt the 2024 total Town tax levy (to be collected in 2025). If not accepted, there would be another motion on the levy adjustment.

PUBLIC BUDGET HEARING

Cronick went over the 2024 Municipal Levy Limit Worksheet which indicated last year's levy of \$852,277.00. There was then a net new construction adjustment of 1.1%, to get to an amount of \$861,992.00.

Taxes: General Property Taxes were \$852,277.00 for the 2024 budget and the 2025 budget amount is \$861,992.00, which is arrived at by using the 2024 Municipal Levy Limit Worksheet based on the net new construction. For 2025, there is no longer a mobile home tax collected and is now part of the real estate tax. Forest Crop/MFL The amount to be received is variable each year.

Intergovernmental Revenues: \$324,707.36

State Shared Revenue includes an amount increased by the State of Wisconsin, roughly \$2,000, a 1.6% increase, this can only be used for fire and rescue services or roads.

Fire Insurance Dues increased \$1,272.00, 5.9%, but this item is an 'in/out' type item for the Town, which means what amount is taken in goes to Allied Fire Services (reflected in the Expense section). [On a Town resident's homeowner's insurance, two percent of the premium taken gets sent to the State of Wisconsin. The State of Wisconsin gives the amount back to the Town, and the Town sends the amount to the Fire Department as its owed dues.]

In-Lieu-of Taxes, Conservation Land, and Forest Crop/MFL County Aid Remained the same

Intergovernmental Revenue (line 28) Remained the Same

Public Comment: *Denise Skjerven – Commented that going into the referendum was going to be an increase to property taxes based of the diagrams in referendum materials. In reality, because the Town was re-evaluated property owners should have had an understanding that the new assessed values were going to be increased, and the mill rate would be going down.*

Licenses and Permits: \$37,400.00

Building Permits and Fees reflects a higher amount than the 2024 budget by \$10,000.00 increase. The Town retains a small portion of this revenue as an administrative fee, but most of the revenue is otherwise paid to the building inspector in fees.

Public Comment: *Denise Skjerven – Commented that the revenue number for building permits should be higher.*

Intergovernmental Charges: The Fire Association Loan Repayment is another 'in/out' item. The Town receives the amount from the Fire Department to make the loan payment for the Dresser Station, as the loan is carried by the Town, since the Fire Department cannot borrow funds. The loan will be fully paid off in 2025.

Public Charges: The town is charging fees to pet owners for picking up animals to offset Animal Control fees.

Miscellaneous Revenue: Interest Income is budgeted for \$30,000.00 in interest income.

Total revenue budget for 2025 is estimated to be \$1,308,407.36, a 2.0% change from 2024

EXPENSES BUDGET

General Government: Total General Government for 2025 is \$204,660.00, a decrease of 2.3%.

Town Board: Minor changes and adjustments. The Town Chair will receive a pay increase in April of 2025.

Legal Fees: Legal fees increased 2.2%

Public Comment: *Denise Skjerven - Inquiring why the Municode Budget for 2025 does not change from 2024. It was stated that remaining payments were due to Municode, according to the contract.*

Clerk/Treasurer: There is allotment for potential 5% wage increases in 2025 for both positions, therefore SS, WRS, and FICA increases.

Public Comment: *Denise Skjerven – Inquiring about the wage increase for Clerk and Treasurer being different than the original 2024 budget. Chair Lindh responded that due to staffing change, the salary rate change was after the 2024 budget hearing.*

Elections: Expenses decreased for 2025 due to only having two elections.

Audit Services: The fee amount is a set cost to the Town for annual audit services by CliftonLarsonAllen.

Assessment of Property: On the assessor's contract, rates are dropped 35.1% for 2025, the Town is in compliance with the State and new reassessments are not needed.

Building Expenses: -1.2% decrease

Public Safety: \$213,114.00, a 0.1% increase covers EMS and Ambulance contracts.

Public Works: \$778,087.51, the budget increased 2.3%

Public Comment: Denise Skjerven – Inquiring on the wage increase for Public Works being different than the original 2024 budget. She commented that The Town should consider the amount of staffing and equipment the County has and compare to other similar municipalities. Chair Lindh responded that the salary rate change was after the 2024 budget hearing, the Town may increase wages for Public Works to meet County rate of pay, in an effort retain staff.

Health and Human Service: Maintained budget at \$5,400.00

Culture, Recreation, & Education: \$5,000.00 an increase of 11.1%

Park Expenses-Other: Park expenses increased to provide ADA portapotties.

Development and Planning: \$36,837.70, a 48.8% increase

Building Inspection Exp.: This is the estimated increase of \$12,000 based on building permits issued.

Planning Commission: No change

Office Equipment: no change for 2025

Fire Department Debt Services: \$50,308.00 This item is an 'in/out' item for the Town, which means what amount is taken in goes to Allied Fire Services (reflected in the Revenue section).

Reserve for Contingencies: This amount was kept at the same amount, \$15,000, for 2025 as it was for 2024. It is a reserve fund to assist with paying for unforeseen expenses.

Total Expenditures Budget for 2025 is estimated to be \$1,308,407.36, a 2.0% change from 2024

Public Comment: Denise Skjerven – Asking about the estimated cash balance. It appears that there is a shortfall of -\$164,810. Treasurer Carlson stated that the balances were estimates, and the actual numbers are determined during the annual audit. Lindh and Cronick commented that there is an \$80,000 payment to Lakeland Communications, \$64,427.83 to the Town of Osceola for Simmon Drive, and no ARPA funds for 2025.

CONSIDER ADOPTION OF RESOLUTION 24-11-02 TO ADOPT THE 2024 TOTAL TOWN TAX LEVY TO BE PAID IN 2025 PURSUANT TO SECTION 60.10(1)(a)

MOTION MADE BY TONY JOHNSON, SECONDED BY JAN CARLSON TO ADOPT RESOLUTION 24-11-02 TO ADOPT THE 2024 TOTAL TOWN TAX LEVY TO BE PAID IN 2025 PURSUANT TO SECTION 60.10(1)(a) IN THE AMOUNT OF \$861,992.00

MOTION CARRIED WITH 7 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES.

ADJOURNMENT OF PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING

MOTION BY JAN CARLSON, SECONDED By DANI PRATT TO ADJOURN THE PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING OF MONDAY, NOVEMBER 13, 2023. MOTION CARRIED. The meeting was adjourned at 7:23 p.m.

SPECIAL TOWN BOARD MEETING

Chair Lindh immediately proceeded to call to order the Special Town Board Meeting at 7:23 p.m.

VERIFICATION OF MEETING POSTING: Clerk Pratt confirmed that the notice was posted at the Town Hall, Dresser Post Office, and the Town Web Site.

PRESENT: Chair Lindh, Supervisors Cronick, Johnson,

PUBLIC ATTENDEES: Clerk Pratt, Treasurer Carlson, and Denise Skjerven and Mark Skjerven. There were no virtual attendees.

ACCEPTANCE OF PROPOSED AGENDA

MOTION BY JOHNSON/CRONICK TO ACCEPT PROPOSED AGENDA. MOTION CARRIED.

PUBLIC COMMENT

None.

CONSIDER RESOLUTION 22-11-03 TO ADOPT THE 2024 BUDGET FOR THE TOWN OF OSCEOLA

MOTION BY LINDH/JOHNSON TO ADOPT RESOLUTION 24-11-03 TO ADOPT THE 2025 BUDGET FOR THE TOWN OF OSCEOLA IN THE AMOUNT OF \$1,308,407.36 AND THE 2024 TOWN TAX LEVY TO BE COLLECTED IN 2025 PURSUANT TO WISCONSIN STATUTES SECTION 60.10(1)(a) WAS APPROVED IN THE AMOUNT OF \$861,992.00 BY THE MAJORITY OF THE TOWN OF OSCEOLA ELECTORS AT A SPECIAL TOWN MEETING ON NOVEMBER 25, 2024. MOTION CARRIED.

ADJOURNMENT OF SPECIAL TOWN BOARD MEETING

MOTION BY CRONICK/JOHNSON TO ADJOURN THE SPECIAL TOWN BOARD MEETING MONDAY, NOVEMBER 25, 2024. MOTION CARRIED. The meeting adjourned at 7:27 p.m.

To be approved: December 2, 2024

Approved: Dec. 2, 2024

Dani Pratt

Dani Pratt, Town Clerk