

TOWN OF OSCEOLA
PUBLIC BUDGET HEARING, SPECIAL TOWN MEETING, and
BOARD OF SUPERVISORS SPECIAL TOWN BOARD MEETING
Monday, November 14, 2022 — 6:30 p.m.
Meeting Minutes

The Board of Supervisors of the Town of Osceola met for a series of meetings on Thursday, November 18, 2021, beginning at 6:30 p.m. at the Osceola Town Hall, Dresser, Wisconsin.

CALL TO ORDER: Chair Lindh called the meeting to order at 6:31 p.m.

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

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

PRESENT: Chair Lindh, Supervisors Cronick and Thompson

PUBLIC ATTENDEES: Clerk Skjerven, Treasurer Carlson, and Gae Magnafici. There were no virtual attendees.

VERIFICATION OF BUDGET HEARING POSTING AND VERIFICATION PUBLIC NOTICE REQUIREMENTS

HAVE BEEN MET: Clerk Skjerven 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, and the Town Web Site on October 28, 2022.

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 section report outs, and, there will also be a time for general public comment. Lindh further explained that at the end of the Budget Hearing the Town electors have an opportunity to provide advisement to the Board on Resolution 22-11-01 on whether or not to adopt the 2023 Town tax levy. If not accepted, there would be another motion on the levy adjustment.

BUDGET HEARING & SPECIAL TOWN MEETING

REVENUES

Taxes: General Property Taxes were \$817,368.00 for the 2022 budget and the 2023 budget amount is \$835,324.00, which is arrived at by using the 2022 Municipal Levy Limit Worksheet based on new construction.

Intergovernmental Revenues: Fire Insurance Dues increased by \$14,000.00, but this item is an 'in/out' type item for the Town, which means what amount is taken in mostly goes out as an expense item for the Town (reflected in the Expense section).

Licenses and Permits: Building Permits and Fees is an 'in/out' type item and reflects a lower amount by \$19,000.00. 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. Dog License & Refunds shows an increase of \$1,500.00, but this revenue is another 'in/out' type item as most of the revenue received is sent to Polk County.

Intergovernmental Changes: The Fire Association Loan Repayment is another 'in/out' type item which will be paid off in two years.

Miscellaneous Revenue: Interest Income reflects an increase due to pursuit of higher interest rates for the Town's bank account funds.

Total revenue budget for 2023 is \$1,162,391, and a 2023 Mill Rate of \$2.88 per thousand. The Mill Rate is virtually the same as 2022, which was \$2.87 per thousand.

EXPENSES BUDGET

General Government, Town Board: Dues and Training has an increase of \$1,420.00 primarily due to the Town's membership in the Wisconsin Towns Association (WTA). For Office Supplies, alterations are being made to better account for supplies in the proper area of the budget.

Legal Fees: The amount for 2023 is reduced to better reflect fees paid for 2022. An additional expense amount of \$4,475.00 is for Municode which has not yet been approved by the Board. Magnafici asked for further clarification as to what is Municode. Chair Lindh explained Municode is an online service provider to assist the Town with updating the Town Ordinances to assure compliance with current state statutes. It has been over 30 years since this type of extensive review of the Town's Ordinances has been completed.

Clerk/Treasurer: The wages include proposed salary increases in 2023 for both positions. Estimated hours have been increased to account for meetings attended by both positions.

Elections: Publications were decreased due to 2023 having only one (possibly two) elections as compared to four elections held in 2022. Annual Machine Fees is a fixed cost. Wages was arrived at with feedback from the Clerk regarding estimated poll workers' time needed.

Audit Services: The fee amount is a fixed cost to the Town.

Assessment of Property: The assessor's contract expense will remain the same expense amount for 2023 as 2022 for the work being done due to state law requirement that the Town reassess if the Town is not able to stay within +/-10% of property values. In 2024 assessed values will be updated to Appraisal Services and Data Processing Sys., Inc. best estimate of market value. These additional

appraisal services are being split over three years, which is in addition to the normal annual expense for assessment services.

Building Expenses: Gas utilities are increasing due to higher pricing. Building Repairs and Maintenance shows a reduction as repainting the interior of Town Hall was completed in 2022.

Ambulance and Fire Department Contracts: Osceola Area Ambulance Service is a flat fee charge which is increasing 7.1% for 2023. The Town's contract with St. Croix Valley Emergency Medical Services is based on their flat service cost they have submitted to the Town and is increasing 5%. The Fire Department contract has increased by 2.2% for the Town's portion, and the dues are basically an amount the Town receives from the state and the Town pays out that amount to the Fire Department.

Public Works: The Supervisor position includes a proposed salary increase, and the Full-Time Employee is a new position. Thus, the Part-Time Employee budget item has substantially decreased.

For Equipment Repairs and Maintenance, a similar amount is being planned for 2023 as what was budgeted in 2022. Fuel is increased to \$20,000.00 because of higher pricing.

Highway Construction is adjusted downward by approximately \$13,600.00 due to ARPA funds being available for Highway Construction expenses. (ARPA funds have to be used by June of 2024.) A similar budget amount of \$50,000.00 is planned for Capital Highway Equipment. Road Maintenance and Repair remains at \$25,000.00, similar to the 2022 budget amount. And, there is budgeted \$5,000.00 for Highway Capital Improvement, similar to the 2022 budget amount.

Animal Control, Gopher Bounty Expenses, and Cemetery Funding: The dog license fees that the Town collects goes out to what the Town pays Polk County. The Animal Control Officer Mileage and Expenses increased because of higher fuel pricing.

Capital Improvement Project(s): An amount of \$15,000.00 is budgeted in 2023 for the Dwight Lake Boat Landing project.

Development and Planning: The Building Inspection expense ('in/out') item was reduced due to fewer building permits being requested.

Planning Commission: Per diems was increased to account for six Plan Commission members at \$25.00 per diem per meeting over 12 months. Postage, Office Supplies was increased for anticipation of completion of the Town's Comprehensive Plan.

Fire Department Debt Services: The \$50,308.00 expense is an 'in/out' item as the Fire Department cannot borrow money. So, the mortgage loan on the Dresser fire station for Allied Fire services was through the Town of Osceola. This item comes in via the payment the Fire Department gives to the Town and the Town makes the loan payment. There are two years remaining on the loan.

Reserve for Contingencies: This amount was kept at the same amount (\$15,000) for 2023 as it was for 2022. It is a reserve fund to assist with paying for unforeseen expenses.

Total expenses budget for 2023 is \$1,162,391, a 3.5% increase from 2022.

CONSIDER ADOPTION OF RESOLUTION 22-11-01 TO ADOPT THE 2022 TOTAL TOWN TAX LEVY TO BE PAID IN 2023 PURSUANT TO SECTION 60.10(1)(a)

The levy authorized by the electors in 2022 was \$817,368. The 2.197% increase in the town's 2022 levy is due to the net new construction percentage increase (\$17,956) and is allowed pursuant to Section 66.0602(2) of Wisconsin Statutes, thus increasing the 2023 total levy to \$835,324.

MOTION MADE BY GAE MAGNAFICI, SECONDED BY DALE LINDH TO ADOPT RESOLUTION 22-11-01 TO ADOPT THE 2022 TOTAL TOWN TAX LEVY TO BE PAID IN 2023 PURSUANT TO SECTION 60.10(1)(a) MOTION CARRIED WITH 6 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES.

ADJOURNMENT OF PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING

MOTION BY CRONICK/THOMPSON TO ADJOURN THE PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING OF MONDAY, NOVEMBER 14, 2022. MOTION CARRIED WITH 6 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES. The meeting adjourned at 6:53 p.m.

SPECIAL TOWN BOARD MEETING

Chair Lindh immediately proceeded to call to order the Special Town Board Meeting at 6:54 p.m.

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

PRESENT: Chair Lindh, Supervisors Cronick and Thompson

PUBLIC ATTENDEES: Clerk Skjerven, Treasurer Carlson, and Gae Magnafici. There were no virtual attendees.

ACCEPTANCE OF PROPOSED AGENDA

MOTION BY CRONICK/THOMPSON ON ACCEPTANCE OF PROPOSED AGENDA. MOTION CARRIED.

PUBLIC COMMENT

None.

CONSIDER RESOLUTION 22-11-02 TO ADOPT THE 2023 BUDGET FOR THE TOWN OF OSCEOLA

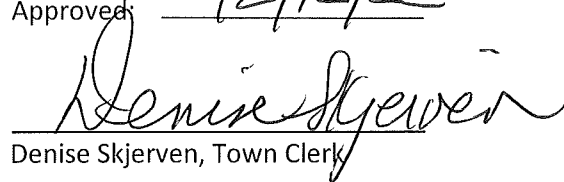
The Clerk duly noticed that a public hearing was held on the proposed budget on Monday, November 14, 2022, and a Summary of the Budget had been made available at the Town Hall as required by Wisconsin Statutes Section 65.90. The 2022 Town Tax Levy to be collected in 2023 pursuant to Wisconsin Statutes Section 60.10(1)(a) was approved in the amount of \$835,324 by the majority of the Town of Osceola Electors at a Special Town Meeting on November 14, 2022.

MOTION BY THOMPSON/CRONICK TO ADOPT RESOLUTION 22-11-02 TO ADOPT THE 2023 BUDGET FOR THE TOWN OF OSCEOLA AND THE 2022 TOWN TAX LEVY TO BE COLLECTED IN 2023 PURSUANT TO WISCONSIN STATUTES SECTION 60.10(1)(a) WAS APPROVED IN THE AMOUNT OF \$835,324 BY THE MAJORITY OF THE TOWN OF OSCEOLA ELECTORS AT A SPECIAL TOWN MEETING ON NOVEMBER 14, 2022. AYES: LINDH, CRONICK, THOMPSON. MOTION CARRIED UNANIMOUSLY.

ADJOURNMENT OF SPECIAL TOWN BOARD MEETING

MOTION BY CRONICK/THOMPSON TO ADJOURN THE SPECIAL TOWN BOARD MEETING MONDAY, NOVEMBER 14, 2022. MOTION CARRIED. The meeting adjourned at 6:58 p.m.

To be approved: December 12, 2022

Approved: 12/12/22

Denise Skjerven, Town Clerk