

TOWN OF OSCEOLA

PUBLIC BUDGET HEARING, SPECIAL TOWN MEETING, and SPECIAL TOWN BOARD MEETING

Monday, November 13, 2023 — 6:30 p.m.

Meeting Minutes

The Board of Supervisors of the Town of Osceola met for a series of meetings on Monday, November 13, 2023, 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 Skjerven confirmed that the notice was posted at the Town Hall, Dresser Post Office, the First National Community Bank, the Town Web site and the Town Facebook site.

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

PRESENT: Chair Lindh, Supervisors Cronick, Johnson, Thompson, and Weingarten.

PUBLIC ATTENDEES: Clerk Skjerven, Treasurer Carlson, and Dani Pratt.

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, the Town Web Site, and the Town Facebook site on October 27, 2023.

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 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 23-11-01 on whether or not to adopt the 2023 total Town tax levy (to be collected in 2024). If not accepted, there would be another motion on the levy adjustment.

PUBLIC BUDGET HEARING

Cronick went over the 2023 Municipal Levy Limit Worksheet which indicated last year's levy of \$836,373.00. There was then a net new construction adjustment of 1.062%, to get to an amount of \$845,255.00, which then \$1,049.07 is deducted for 2024 personal property aid, which leaves a 2023 allowable levy of \$844,206.00. Also available is a carryforward increase of \$8,071.00 from a prior year's (2019) unused levy, bringing the 2023 total levy to \$852,277.00—which is reflected under Revenue, Taxes, General Property Taxes on the 2024 Proposed Budget (line 8).

Taxes: General Property Taxes were \$835,324.00 for the 2023 budget and the 2024 budget amount is \$852,277.00, which is arrived at by using the 2023 Municipal Levy Limit Worksheet based on the net new construction and the unused 2019 levy carryforward.

Forest Crop/MFL: The amount to be received is variable each year. The \$3,000.00 amount was arrived at based on 2022 and 2023 actual received.

Intergovernmental Revenues: State Shared Revenue includes an amount increased by the State of Wisconsin in the amount of \$81,611.00, which can only be used for fire and rescue services or roads. Local Transportation Aids is a total amount to be given to the Town by the State of Wisconsin, and the payment comes in stages throughout the year.

Fire Insurance Dues increased to \$16,600.00, 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). [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 are variable amounts given by the state.

Intergovernmental Revenue (line 28) is an amount received from the Village of Dresser for maintaining Summit Avenue.

Licenses and Permits: Building Permits and Fees is an 'in/out' type item and reflects a slightly higher amount than the 2023 budget, at \$20,000.00. 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.

Liquor and Malt Beverage budget is more in line with prior budget amounts. The amount received in 2023 reflects the one-time reserve license paid and given to The Falls Weddings & Events business.

Dog License & Refunds shows an increase of \$1,000.00, but this revenue is another 'in/out' type item as most of the revenue received is sent to Polk County.

Licenses & Permits-Other reflects estimated revenue to be received for purchased mailbox posts by Town residents.

Intergovernmental Changes: The Fire Association Loan Repayment is another 'in/out' type 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.

Miscellaneous Revenue: Interest Income reflects higher interest rates for the Town's bank account funds, but also reflects the reduction in ARPA funds to occur in 2024.

Total revenue budget for 2024 is estimated to be \$1,277,616, with a property tax levy amount of \$852,277.00. The Town of Osceola has an assessed valuation of \$293,497,550.00, which gives a mill rate of 2.90%, a slight increase of 0.03% from the prior year's mill rate.

EXPENSES BUDGET

General Government, Town Board: Minor changes and adjustments.

Legal Fees: Municode expenses are included. Municode is an online service provider to assist the Town with updating/recodifying the Town Ordinances to assure compliance with current state statutes.

Clerk/Treasurer: The wages include proposed salary increases in 2024 for both positions.

Elections: Expense increases are primarily due to there being three or four elections during 2024..

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

Assessment of Property: On the assessor's contract expense, in 2024 assessed values will be updated to Appraisal Services and Data Processing Sys., Inc. best estimate of market value, which is in addition to the normal annual expense for assessment services. These additional appraisal services are being split over three years (started in 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. A yearly expense for the assessor's contract is typically approximately \$20,000.00.

Building Expenses: Building Repairs and Maintenance shows an increase but is a reduction of actual 2023 spend. Anticipated updates during 2024 for the Town Hall would be repairs to the hot water line in the kitchen area, replacing a window which has a broken seal, and cleaning the carpet. Included in the expense estimate is also the grass mowing at the Town Hall.

Ambulance Contracts: The fees for ambulance services are set by the two service providers: Osceola Area Ambulance Service(OAAS) and St. Croix Valley Emergency Medical Services. Ambulance coverage for the Town is approximately two-thirds with the Osceola Area Ambulance Service and one-third with St. Croix Valley Emergency Medical Services. OAAS charges \$15.00 per person.

Public Works: The part-time employee budget has shifted into the full-time employee budget line with the hiring on of Joe Gaffney. Equipment repairs and maintenance has a higher budget due to needed truck equipment repairs. Fuel was increased with the anticipation of doing more road work by the Town's Public Works Department instead of by an external company. Garage expense was high in 2023 primarily due to purchase of a cleaner solution for the spray patch equipment which had a cost higher than anticipated. Highway construction has an increase for 2024 to account for the shared revenue to be received, and has expenses for road jobs typically outsourced. Capital highway equipment sets aside the funds being accumulated to be used toward offsetting cost of equipment replacement. Road maintenance and repairs is for potholes, salt and sand, gravel, and for shouldering existing roads.

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 goes toward the cost of his services. Gopher bounty expenses account for tails being brought in, which regularly occurs. Cemetery funding is to assist Town cemeteries with maintenance because if a cemetery is not able to be maintained, the Town has to take over the cemetery. The Town currently contributes assistance to the following cemeteries: Bethesda, Pleasant Prairie, and Sand Lake.

Capital Improvement Project(s): Nothing is budgeted for 2024. The 2023 budget of \$15,000.00 was for the Dwight Lake Boat Landing project.

Park Expenses-Other: This expense is for mowing, porta potty units, and trash pickup at the Town park locations.

Development and Planning: Consulting and mapping includes assistance from Stevens Engineers on the Comprehensive Plan.

Building Inspection Exp.: This is the estimated expense amount paid back to the building inspector for building permit revenue taken in.

Planning Commission: Postage, Office Supplies was increased for anticipation of completion and printing costs of the Town's Comprehensive Plan.

Office Equipment: The \$5,000.00 expense budget will go toward the purchase of a new office copier as the lifespan of the current copier has reached its end, and per print cost is anticipated to decrease.

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.

Total expenses budget for 2024 is \$1,262,616, a 10.0% increase from 2023.

Reserve for Contingencies: This amount was kept at the same amount (\$15,000) for 2024 as it was for 2023. It is a reserve fund to assist with paying for unforeseen expenses.

Total Expenditures: \$1,277,616.00.

CONSIDER ADOPTION OF RESOLUTION 23-11-01 TO ADOPT THE 2023 TOTAL TOWN TAX LEVY TO BE PAID IN 2024 PURSUANT TO SECTION 60.10(1)(a)

The levy authorized by the electors in 2023 was \$835.324. The 1.12% increase in the town's 2023 levy is due to the net new construction percentage increase (\$8,882.00) and is allowed pursuant to Section 66.0602(2) of Wisconsin Statutes, along with an unused 2019 levy carryforward (\$8,071.00) allowed pursuant to Section 66.0602(3)(fm) of Wisconsin Statutes, thus increasing the 2023 total levy to \$852,277.00

MOTION MADE BY DANI PRATT, SECONDED BY DALE LINDH TO ADOPT RESOLUTION 23-11-01 TO ADOPT THE 2023 TOTAL TOWN TAX LEVY TO BE PAID IN 2024 PURSUANT TO SECTION 60.10(1)(a)
MOTION CARRIED WITH 8 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES.

ADJOURNMENT OF PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING

MOTION BY THOMPSON/WEINGARTEN TO ADJOURN THE PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING OF MONDAY, NOVEMBER 13, 2023. MOTION CARRIED. The meeting adjourned at 7:08 p.m.

SPECIAL TOWN BOARD MEETING

Chair Lindh immediately proceeded to call to order the Special Town Board Meeting at 7:09 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, Johnson, Thompson, and Weingarten

PUBLIC ATTENDEES: Clerk Skjerven, Treasurer Carlson, and Dani Pratt. 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 23-11-02 TO ADOPT THE 2024 BUDGET FOR THE TOWN OF OSCEOLA

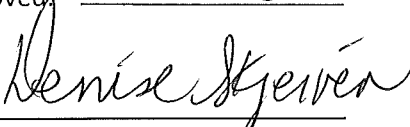
The Clerk duly noticed that a public hearing was held on the proposed budget on Monday, November 13, 2023, and a Summary of the Budget had been made available at the Town Hall as required by Wisconsin Statutes Section 65.90. The 2023 Town Tax Levy to be collected in 2024 pursuant to Wisconsin Statutes Section 60.10(1)(a) was approved in the amount of \$852,277.00 by the majority of the Town of Osceola Electors at a Special Town Meeting on November 13, 2023.

MOTION BY CRONICK/THOMPSON TO ADOPT RESOLUTION 23-11-02 TO ADOPT THE 2024 BUDGET FOR THE TOWN OF OSCEOLA IN THE AMOUNT OF \$1,277,616 AND THE 2023 TOWN TAX LEVY TO BE COLLECTED IN 2024 PURSUANT TO WISCONSIN STATUTES SECTION 60.10(1)(a) WAS APPROVED IN THE AMOUNT OF \$852,277.00 BY THE MAJORITY OF THE TOWN OF OSCEOLA ELECTORS AT A SPECIAL TOWN MEETING ON NOVEMBER 13, 2023. MOTION CARRIED.

ADJOURNMENT OF SPECIAL TOWN BOARD MEETING

MOTION BY WEINGARTEN/THOMPSON TO ADJOURN THE SPECIAL TOWN BOARD MEETING MONDAY, NOVEMBER 13, 2023. MOTION CARRIED. The meeting adjourned at 7:13 p.m.

To be approved: December 4, 2023

Approved: 12/4/23

Denise Skjerven
Denise Skjerven, Town Clerk