

**TOWN OF OSCEOLA
PUBLIC BUDGET HEARING
SPECIAL TOWN MEETING, AND
SPECIAL TOWN BOARD MEETING
Monday, November 25, 2024 – 6:30 P.M.**

**Town Hall - 516 East Avenue North, Dresser WI
Virtual - Open Meeting via Microsoft Teams**

**To join via Teams: See Meetings, Notices/Agendas on www.townofosceola.com
Agenda Can Change Up to 24 Hours Prior to Meeting**

BUDGET HEARING AND SPECIAL TOWN MEETING AGENDA

1. **Call Meeting to Order**
2. **Verification of Meeting Posting**
3. **Pledge of Allegiance**
4. **Roll Call**
5. **Verification of Budget Hearing Posting and Verification Public Notice Requirements Have Been Met**
6. **Explain Budget Hearing and Voting Process**
7. **2024 Budget Revenue and Expenses**
8. **Consider the Adoption of Resolution 24-11-02 To Adopt 2024 Total Town Tax Levy to be Paid in 2025 pursuant to WI Stats. Section 60.10(1)(a)**
9. **Adjournment of Budget Hearing and Special Town Meeting**

SPECIAL TOWN BOARD MEETING

1. **Call Meeting to Order**
2. **Verification of Meeting Posting**
3. **Roll Call**
4. **Acceptance of Proposed Agenda**
5. **Public Comment**
6. **New Business:**
 - a) Consider Resolution 24-11-03: Adopt 2025 Town Budget
7. **Adjournment of Special Town Board Meeting**

Notice is hereby given that a quorum of the Town of Osceola Plan Commission may be present at this meeting of the Town Board of Supervisors scheduled as noted above to gather information about a subject over which they have recommendation-making responsibility. The Plan Commission will take no formal action at this meeting.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services to have an equal opportunity to enjoy all Town programs and services. Anyone who requires an auxiliary aid or service for effective communication should contact the Clerk's office at (715)755-3060 no later than one (1) day ahead of the event.

AFFIDAVIT OF POSTING: I hereby certify that this notice has been posted at the Dresser Post Office, the Town Hall, the Town Web Site.

/s/ Dani Pratt, Clerk

**NOTICE OF PUBLIC BUDGET HEARING
TOWN OF OSCEOLA**

Notice is hereby given that on Monday, November 25, 2024 at 6:30 p.m. at the Town of Osceola Town Hall, 516 East Ave. North, Dresser, WI., a PUBLIC HEARING on the PROPOSED 2024 BUDGET of the Town of Osceola will be held. The proposed budget in detail is available for inspection at the Town Clerk's office during Town office hours. Only in-person voting will be acceptable. The following is a summary of the proposed 2025 budget:

	2024 ADOPTED BUDGET	2025 PROPOSED BUDGET	% CHANGE
REVENUES			
Taxes			
General Property Taxes	\$852,277.00	\$861,992.00	
Other Taxes	\$3,100.00	\$3,000.00	
Intergovernmental Revenues	\$318,719.05	\$324,707.36	
Licenses & Permits	\$28,340.00	\$37,400.00	
Intergovernmental Charges	\$50,308.15	\$50,308.00	
Miscellaneous Revenues	\$30,000.00	\$30,550.00	
TOTAL REVENUES	\$1,282,744.20	\$1,307,957.36	1.97%
EXPENDITURES			
General Government	\$214,201.00	\$204,660.15	
Public Safety	\$212,894.03	\$213,114.00	
Public Works	\$763,535.00	\$778,087.51	
Health & Human Services & Parks	\$9,900.00	\$10,400.00	
Development & Planning	\$24,763.00	\$36,837.70	
Debt Service	\$50,308.00	\$50,308.00	
Reserve for Contingency	\$7,143.00	\$15,000.00	
TOTAL EXPENDITURES	\$1,282,744.03	\$1,308,407.36	2.00%
PROPERTY TAXES BUDGETED	\$852,277.00	\$861,992.00	1.14%
PROPERTY TAXES LEVIED	\$852,277.00	\$861,992.00	
TOWN MILL RATE (per \$1,000 valuation)	\$2.90	\$1.57	-45.65%
Estimated Cash Balance Jan 1:			
General Fund (unassigned)	\$406,836.85	\$384,911.00	
Assigned Fund Balance	\$333,591.00	\$223,286.00	
	\$740,427.85	\$608,197.00	
Assigned Fund Balance: Parks and Recreation, Public Works Projects			

**NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS
TOWN OF OSCEOLA**

Notice is hereby given that on Monday, November 25, 2024 immediately following completion of the Public Hearing on the proposed 2025 budget which begins at 6:30 p.m., a SPECIAL TOWN MEETING of the ELECTORS, called by the Town Board pursuant to Wisconsin Statute Section 60.12(1)(c), will be held for the following purpose:

1. To approve the increase of the town tax levy for 2024 by 1.14 percent over the 2023 levy limit which would increase the town levy by \$11,477 pursuant to Section 66.0602 of Wisconsin Statutes.
2. To approve the 2024 total Town Tax Levy to be collected in 2025 pursuant to Section 60.10(1)(a) of Wisc. Stat.

**NOTICE OF SPECIAL TOWN BOARD MEETING
TOWN OF OSCEOLA**

Notice is hereby given that on Monday, November 25, 2024, immediately following completion of the Special Town Meeting of the Electors, which shall follow the Public Hearing on the proposed year 2025 budget, which begins at 6:30 p.m. at the Town Hall, a SPECIAL TOWN BOARD MEETING will be held to adopt the 2025 Town budget.

Dated this November 8, 2024 /s/ Dani Pratt, Clerk

	A	Y	AA	AC
1	2025 REVENUE BUDGETING			
2		2024	2025	% of
3		Budget	Proposed	Change
4			Budget	
5				
6				
7	TAXES			
8	General Property Taxes	852,277.00	861,992.00	1.1%
9	Property Tax - Proposed Levy Increase		-	0.0%
10	Cash Reserves Applied		-	0.0%
11	Mobile Home Lottery Credit			
12	Mobile Home Taxes	100.00	-	-100.0%
13	Forest Crop/MFL	3,000.00	3,000.00	0.0%
14	Woodland Taxes		-	0.0%
15	Total Taxes	855,377.00	864,992.00	1.1%
16				
17	INTERGOVERNMENTAL REVENUES			
18	State Shared Revenue	118,821.67	120,726.61	1.6%
19	Local Transportation Aids	172,597.00	172,597.00	0.0%
20	County - Fire Numbers	500.00	500.00	0.0%
21	Municipal Services	110.00	110.00	0.0%
22	Fire Insurance Dues	21,728.03	23,000.00	5.9%
23	In Lieu of Taxes - Conservation Land	3,800.00	3,800.00	0.0%
24	Forest Crop/MFL County Aid & Withdra.	200.00	200.00	0.0%
25	Personal Property Aid		2,811.40	
26	Exempt Computer Aid	62.35	62.35	
27	Grants/ Donations			0.0%
28	Intergovernmental Revenue	900.00	900.00	0.0%
29	L.R.I.P. Payments	0.00	-	0.0%
30	Total Intergovernmental Revenue	318,719.05	324,707.36	1.9%
31		318,719.05		
32	LICENSES & PERMITS			
33	Building Permits & Fees	20,000.00	30,000.00	50.0%
34	Liquor & Malt Beverage	5,000.00	5,000.00	0.0%
35	Dog License & Refunds	2,500.00	2,000.00	-20.0%
36	Zoning Permits & Fees		-	0.0%
37	Driveway Permits	400.00	400.00	0.0%
38	Other Regulatory Permits	440.00	-	-100.0%
39	Licenses & Permits - Other		-	0.0%
40	Fines & Violations		-	0.0%
41	Total Licenses & Permits	28,340.00	37,400.00	32.0%
42				
43	INTERGOVERNMENTAL CHGS.			
44	Services to Local Gvrmts/Legal Fees			0.0%
45	Sand Lake Beach Association		-	0.0%
46	Fire Association Loan Repayment	50,308.15	50,308	0.0%
47	Total Intergovernmental Services	50,308.15	50,308	0.0%
48				
49	PUBLIC CHARGES			
50	Dog Pickup Fees		-	0.0%
51	Nh Watch Sales		-	0.0%
52	Total Intergovernmental Services	0.00	-	0.0%
53				
54	MISCELLANEOUS REVENUE			
55	Eng. Services\Comp. Plan Reimbursement		-	0.0%
56	Interest Income	30,000.00	30,000.00	0.0%
57	Fines & Violations		-	0.0%

	A	Y	AA	AC
1	2025 REVENUE BUDGETING			
2		2024	2025	% of
3		Budget	Proposed	Change
4			Budget	
5				
6				
58	Miscellaneous Income	0.00	550.00	N/A
59	Total Miscellaneous Revenue	30,000.00	30,550.00	1.8%
60				
61	TOTAL REVENUES	1,282,744.20	1,307,957	2.0%
68	PROPERTY TAXES LEVIED	852,277.00	861,992.00	1.1%

	A	Y	AB
1	2025 EXPENSE BUDGETING		
2		2024	2025
3		Budget	Proposed
4		Original	Budget
5			
6			
7	GENERAL GOVERNMENT:		
8	TOWN BOARD		
9	Board Salaries	17,500.00	20,000
10	Employer Fica - SS	1,339.00	1,530
11	Dues & Training	2,712.00	2,500
12	Insurance	1,910.00	2,101
13	Mileage & Expenses	0.00	
14	Office Supplies	500.00	500
15	Computer/Email	800.00	1,000
16	Publications	2,000.00	2,000
17	Total Town Board	26,761.00	29,631
18			
19	LEGAL FEES		
20	Municipal	7,000.00	7,000
21	Municode	8,500.00	8,500
22	Other (background checks)	454.00	500
23	Total Legal Fees	15,954.00	16,000
24			
25	CLERK / TREASURER		
26	Clerk Salary	31,528.00	35,658
27	Treasurer	21,289.00	24,024
28	Treasurer - Tax Collections	2,500.00	2,500
30	Employer Fica - SS	3,885.00	4,757
31	Retirement	2,144.00	2,478
32	Dues & Training	2,000.00	2,000
33	Insurance	3,270.00	3,597
34	Mileage & Expenses	450.00	450
35	Office Supplies	4,000.00	4,000
36	Bank Fees		
37	Website - Computer Expenses	10,500.00	10,600
38	Short Term Disability		-
39	Postage	2,500.00	3,000
40	Total Clerk/Treasurer	84,066.00	93,064
41			
42	ELECTIONS		
43	Publications	1,110.00	600
44	Supplies	2,281.23	1,500
45	Annual Machine Fees	3,500.00	3,500
46	Wages	10,000.00	4,400
47	Total Elections	16,891.23	10,000
48			
49	AUDIT SERVICES	6,490.00	6,775
50			
51	ASSESSMENT OF PROPERTY		
52	Assessor's Contract	41,720.00	27,000
53	Publications	200.00	200
54	Supplies	0.00	-
55	Total Assessment of Property	41,920.00	27,200
56			
57	BUILDING EXPENSES		
58	Electric Utilities	2,200.00	2,000
59	Gas Utilities	3,000.00	2,500

	A	Y	AB
1	2025 EXPENSE BUDGETING		
2		2024	2025
3		Budget	Proposed
4		Original	Budget
5			
6			
60	Insurance	1,500.00	1,650
61	Operating Supplies	200.00	300
62	Building Repairs & Maintenance	5,000.00	5,000
63	Sanitation Expenses	1,200.00	1,200
64	Telephone/Internet	3,000.00	3,200
65	Water & Sewer Utilities	1,100.00	1,140
66	Total Building Expenses	17,200.00	16,990
67			
68	**TOTAL GENERAL GOVERNMENT	209,282.23	199,660
69			
70			
71	COMMITTEE PER DIEMS		-
72	AMBULANCE CONTRACT (Osceola)	31,005.00	31,020
73	AMBULANCE CONTRACT (SCVEMC)	5,000.00	5,000
74	FIRE DEPARTMENT CONTRACT	155,161.00	154,094
75	FIRE DEPARTMENT DUES	21,728.03	23,000
76	NEIGHBORHOOD WATCH PROGRAM	0.00	-
77			
78	**TOTAL PUBLIC SAFETY	212,894.03	213,114
79			
80			
81	PUBLIC WORKS:		
82	Public Works Supervisor Wages	74,370.00	82,400
83	Public Works Full Time EE	59,599	68,615
84	Public Works Part Time EE	1,000.00	1,000
85	Employer Fica - SS	10,633.00	11,629
86	Retirement	9,144.00	10,565
87	Dues & Training	530.00	700
88	Engineering/Project Management	0.00	-
89	Equipment Repairs & Maintenance	20,000.00	20,000
90	Fuel	22,000.00	20,000
91	Garage Expense	4,900.00	5,000
92	Highway Construction	461,344.00	449,458
93	Insurance	11,595.00	15,000
94	Adopt-A-Road	120.00	120
95	Capital Highway Equipment	50,000.00	50,000
96	Short Term Disability	2,100.00	2,400
97	Road maintenance & Repair	30,000.00	35,000
98	Cell Phone	1,200.00	1,200
99	Highway Capital Improvement-	5,000.00	5,000
100	Other	0.00	-
101			
102	**TOTAL PUBLIC WORKS	763,535.00	778,088
103			
104			
105	HEALTH & HUMAN SERVICES:		
106	ANIMAL CONTROL OFFICER		
107	Animal Control Officer Wages	500.00	500
108	Employer Fica - SS	0.00	-
109	Dog License Fees to County	700.00	700
110	Mileage & Expenses	400.00	400
111	Total Animal Warden	1,600.00	1,600

	A	Y	AB
1	2025 EXPENSE BUDGETING		
2		2024	2025
3		Budget	Proposed
4		Original	Budget
5			
6			
112			
113	GOPHER BOUNTY EXPENSES	1,800.00	1,800
114	LOCAL CEMETARY FUNDING	2,000.00	2,000
115			
116	**TOTAL HEALTH & HUMAN SERVICES	5,400.00	5,400
117			
118	CULTURE, RECREATION &		
119	EDUCATION:		
120			
121	Capital Improvement Project(s)	0.00	-
122	Park Expenses - Other	4,500.00	5,000
123	**TOTAL RECREATION & EDUCATION	4,500.00	5,000
124			
125			
126	DEVELOPMENT & PLANNING:		
127	CONSULTING & MAPPING	2,000.00	2,000
128	BUILDING INSPECTION EXP.	18,000.00	30,000
129	PLANNING COMMISSION		
130	Per Diems	1,800.00	1,800
131	Employer Fica - SS	138.00	138
132	Postage, Office Supplies	2,000.00	2,000
133	Computer/Emails	675.00	750
134	Dues & Fees		
135	Publications	150.00	150
136	Total Planning Commission	4,763.00	4,838
137	**TOTAL DEVELOPMENT & PLANNING	24,763.00	36,838
138			
139	PILT & Withdrawl Payments to County	0.00	-
140			
141	Capital Equipment - New Equipment	0	
142	OFFICE EQUIPMENT	4,918.77	5,000
143	FIRE DEPT DEBT SVC PAYMENT	50,308.00	50,308
144	**TOTAL OTHER EXPENSES	55,226.77	50,308.00
145			
146	**HIGHWAY CAPITAL OUTLAY	0.00	-
147	**UNCLASSIFIED EXPENSES	0.00	-
148			
149	TOTAL EXPENSES	1,275,601.03	1,293,407
150			
151	Reserve for Contingencies	7,143.00	15,000
152	Recovery of Capital Outlay		
153	Transfer to Reserve for Parks	0.00	-
154	Payroll Expenses		
155	TOTAL EXPENDITURES	1,282,744.03	1,308,407

Year 2024	Co-muni Code 48042	County POLK Municipality TOWN OF OSCEOLA	Account No. 1286	Report Type
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Section A: Determination of 2024 Payable 2025 Allowable Levy Limit

1	2023 payable 2024 actual levy plus 2024 personal property aid (\$1,049.07)	\$853,326
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2023 levy for new general obligation debt authorized after July 1, 2005	\$0
4	2023 payable 2024 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$853,326
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2023 adjusted actual levy	\$853,326
6	Net new construction (1.345 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2023 adjusted actual levy	\$864,803
7	Greater of Line 5 or Line 6	\$864,803
8	2024 levy limit before adjustments less 2025 personal property aid (\$2,811.4)	\$861,992
9	Total adjustments (from Sec. D, Line U)	\$0
10	2024 Payable 2025 Allowable Levy (sum of Lines 8 and 9)	\$861,992
11	Higher levy approved by special resolution at a special meeting of Town electors	

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

1	Previous year's allowable levy	\$852,277
2	Previous year's actual levy	\$852,277
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$852,277 x 0.015	\$12,784
5	Allowable Increase (lesser of Lines 3 or 4)	\$0

Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1	2023 unused percentage	0.000%
2	2022 unused percentage	0.000%
3	2021 unused percentage	0.000%
4	2020 unused percentage	0.000%
5	2019 unused percentage	0.000%
6	Total unused percentage (sum of Lines 1-5)	0.000%
7	Previous year's actual levy due to valuation factor	\$845,255
8	Allowable Increase (Line 6 multiplied by Line 7)	\$0

Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (<i>from Sec. B, Line 5</i>)		
B	Decrease in 2025 debt service levy as compared to 2024 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2025 debt service levy as compared to 2024 debt service levy for debt authorized prior to July 1, 2005		
D	Increase for town, village, or city's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.		
E	Debt service levy for general obligation debt authorized after July 1, 2005		
F	Increase in 2024 payable 2025 levy approved by a referendum.		
G	Amount levied in 2024 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2024 payable 2025 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 to other governmental units		
K	Adjustment to 2024 payable 2025 for transfer of services during 2024 from other governmental units		
L	Adjustment to 2024 payable 2025 levy for annexation of land during 2024 by a city or village (<i>towns only</i>)		
M	Adjustment to 2024 payable 2025 levy for annexation of land during 2024 from a town (<i>villages or cities only</i>)		
N	Lease payment for lease revenue bond issued before July 1, 2005		
O	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.		
P	Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations		
Q	Adjustment to 2024 payable 2025 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		
R	Increase for unused levy carryforward from prior years (<i>from Sec. C, Line 8</i>)		
S	Increase in levy for each occupancy permit issued in 2023 for qualifying new single-family residential dwelling units		
T	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant		
U	Total Adjustments (<i>sum of Lines A-T</i>)		\$0

516 East Avenue North
P. O. Box 216
Dresser, WI 54009-0216
Office: 715-755-3060

TOWN OF OSCEOLA

Polk County, Wisconsin
www.townofosceola.com

**RESOLUTION OF TOWN ELECTORS TO ADOPT THE TOTAL TOWN TAX LEVY
AT SPECIAL TOWN MEETING OF TOWN ELECTORS**

**TOWN OF OSCEOLA, POLK COUNTY
RESOLUTION 24-11-02**

WHEREAS, Wisconsin State Statute §60.10(1)(a) of Wis. Statutes authorizes the town electors of a town to adopt the town levy at a town meeting of the electors; and

WHEREAS, a special Town meeting of the Town of Osceola electors has been called and properly noticed to approve the 2024 total Town tax levy (to be collected in 2025), pursuant to Wis. Stat. §60.10(1)(a); and;

WHEREAS, the levy authorized by the electors in 2023 was \$852,277.00. The 1.14% increase in the Town's 2024 levy is due to the net new construction percentage increase of \$9,715.00 allowed pursuant to §66.0602(2) of Wisconsin Statutes, for a total of \$861,992.00.

SO THEREFORE BE IT RESOLVED by a majority vote of the eligible electors duly assembled and voting on the 25th day of November, 2024 at the special Town meeting does hereby adopt the Town of Osceola, Polk County, Wisconsin, total Town tax levy for 2024 (to be collected in 2025) in the amount of \$861,992.00.

The Town clerk shall properly post this resolution as required by law under §60.80(1)(a) of Wis. Statutes within 30 days of adoption.

Adopted this 25th day of November, 2025, at a Special Town Meeting of the Town Electors.

Dale Lindh, Chair

Jon Cronick, Supervisor

Tony Johnson, Supervisor

Tom Magnafici, Supervisor

Webley Weingarten, Supervisor

ATTEST:

Dani Pratt, Clerk

_____ Number of Electors Voting Aye

_____ Number of Electors Voting Nay

_____ Number of Electors Abstaining or Not Voting

*subject to approval by the electors

516 East Avenue North
P. O. Box 216
Dresser, WI 54009-0216
Office: 715-755-3060

TOWN OF OSCEOLA

Polk County, Wisconsin
www.townofosceola.com

**RESOLUTION 24-11-03 TO ADOPT THE 2024 BUDGET
FOR THE TOWN OF OSCEOLA**

WHEREAS, the Town Board of the Town of Osceola, Polk County, Wisconsin, did propose a budget for the calendar year 2025; and

WHEREAS, a duly noticed public hearing was held on the proposed budget on Monday, November 25, 2024, and a Summary of the Budget had been made available at the Town Hall as required by Wisconsin Statute §65.90; and;

WHEREAS, the 2024 Town Tax Levy to be collected in 2025 pursuant to Wisconsin Statute §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;

SO THEREFORE BE IT RESOLVED that the Town Board of the Town of Osceola, Polk County, Wisconsin, does hereby adopt the 2025 budget in the amount of \$1,308,408.00 as provided at the public budget hearing.

BE IT FURTHER RESOLVED that the 2025 Budget Summary and adopted budget are attached.

Adopted this 25TH day of November, 2025.

Dale Lindh, Chair

Jon Cronick, Supervisor

Tony Johnson, Supervisor

Tom Magnafici

Webley Weingarten, Supervisor

ATTEST:

Dani Pratt, Clerk

*subject to approval by the electors