

TOWN OF OSCEOLA

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

Monday, November 17, 2025 — 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, and the Town website.

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

PRESENT: Chair Lindh, Supervisors Cronick, L. Johnson, Mortenson, and Weingarten

PUBLIC ATTENDEES: Clerk Pratt, Treasurer Carlson, Warren Johnson, Madison Johnson.

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, and the November 5th edition of the Osceola Sun.

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 comments and 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 25-11-02 on whether or not to adopt the 2025 total Town tax levy (to be collected in 2026). If not accepted, there would be another motion on the levy adjustment.

PUBLIC BUDGET HEARING

Cronick went over 2026 Revenues and Expenses.

Taxes: General Property Taxes were \$861,991.00 for the 2025 budget and the 2026 budget amount is \$871,340.00, which is arrived at by using the 2025 Municipal Levy Limit Worksheet based on the new net construction.

Intergovernmental Revenues: \$353,757.00

State Shared Revenue Increased by the State of Wisconsin, roughly \$15,776.00, a 13.07% increase, this can only be used for fire and rescue services or roads.

Local Transportation Aids also increased by the State, from \$172,597.00 to \$184,971.00, a 7.17% increase

Fire Insurance Dues increased \$182.72, from \$23,817.28 to \$24,000. This is an 'in/out' 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.]

Intergovernmental Revenue (line 28) Remained the same at \$900.00

Licenses and Permits: \$37,700.00

Building Permits and Fees remain the same at \$30,000.00

Liquor & Malt Beverage increased by \$400.00

Intergovernmental Charges: The Fire Association Loan Repayment is fully paid off in 2025 and zeroed out for 2026.

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 2026 is estimated to be \$1,298,765.00, a -0.80% decrease from 2025 \$1,309,223.79

The Town's Assessed Valuation is \$554,071,600.00

The Mill Rate for 2026 is 1.57261

EXPENSES BUDGET

General Government: General Government for 2026 is \$29,580.00, a decrease of 0.13%.

Town Board: Minor changes and adjustments.

Legal Fees: Legal fees decreased 0.33%, Municode Codification hosting decreased, now charging a hosting fee.

Clerk/Treasurer: There is allotment for potential 5% wage increases in 2026 for both positions, therefore SS, WRS, and FICA increases.

Elections: Expenses increased for 2026 due to having four 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 for 2026, the Town is in compliance with the State and new reassessments are not needed.

Building Expenses: A minor increase for 2026.

Total General Government: \$197,030.00 down \$3,161.04, a decrease of 1.58%

Public Safety: \$209,694.00, is based on the 2026 population.

Public Works: \$819,454.00, an increase of 5.23%

Health and Human Service: \$7,800.00, up from \$6,400.00

Culture, Recreation, & Education: \$5,000.00, remains the same.

Development and Planning: \$34,787, a 5.67% decrease

Building Inspection Exp.: No change

Planning Commission: A \$2,000 decrease because of the completion of the Comprehensive Plan

Other Expenses Office Equipment: no change for 2026

Fire Department Debt Services: \$0.00 The debt services loan of \$50,308.00 was paid off in 2025

Reserve for Contingencies: This amount was kept at the same amount, \$15,000, for 2026 as it was for 2025. It is a reserve fund to assist with paying for unforeseen expenses.

Total Expenditures Budget for 2025 is estimated to be \$1,283,765.00, 0.97%. decrease from 2025

Treasurer Carlson went over the 2025 Municipal Levy Limit Worksheet.

CONSIDER ADOPTION OF RESOLUTION 25-11-02 TO ADOPT THE 2025 TOTAL TOWN TAX LEVY TO BE PAID IN 2026 PURSUANT TO SECTION 60.10(1)(a)

MOTION MADE BY W. JOHNSON, SECONDED BY L. JOHNSON TO ADOPT RESOLUTION 25-11-02 TO ADOPT THE 2025 TOTAL TOWN TAX LEVY TO BE PAID IN 2026 PURSUANT TO SECTION 60.10(1)(a) IN THE AMOUNT OF \$871,341.00

MOTION CARRIED WITH 9 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES.

ADJOURNMENT OF PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING

MOTION BY J. CRONICK, SECONDED BY W. WEINGARTEN TO ADJOURN THE PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING OF MONDAY, NOVEMBER 17, 2025. MOTION CARRIED. The meeting was adjourned at 6:52p.m.

SPECIAL TOWN BOARD MEETING

Chair Lindh immediately proceeded to call to order the November 17, 2025, Special Town Board Meeting at 6:53 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, Mortenson, and Weingarten

PUBLIC ATTENDEES: Clerk Pratt, Treasurer Carlson, Warren Johnson, and Madison Johnson There were no virtual attendees.

ACCEPTANCE OF PROPOSED AGENDA

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

PUBLIC COMMENT

None.

CONSIDER RESOLUTION 25-11-03 TO ADOPT THE 2026 BUDGET FOR THE TOWN OF OSCEOLA

MOTION BY LINDH/MORTENSON TO ADOPT RESOLUTION 25-11-03 TO ADOPT THE 2026 BUDGET FOR THE TOWN OF OSCEOLA IN THE AMOUNT OF \$1,298,765.00 AND THE 2025 TOWN TAX LEVY TO BE COLLECTED
MOTION CARRIED.

ADJOURNMENT OF SPECIAL TOWN BOARD MEETING

MOTION BY WEINGARTEN/MORTENSON TO ADJOURN THE SPECIAL TOWN BOARD MEETING MONDAY, NOVEMBER 17, 2025. MOTION CARRIED. The meeting adjourned at 6:56p.m.

To be approved: December 1, 2025

Approved: Dec. 1, 2025

Dani Pratt
Dani Pratt, Town Clerk