

**TOWN OF OSCEOLA
PUBLIC BUDGET HEARING
SPECIAL TOWN MEETING, AND
SPECIAL TOWN BOARD MEETING
Monday, November 17, 2025 – 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

Please Note: Voters must be in-person to vote at 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. 2025 Budget Revenue and Expenses**
- 8. Consider the Adoption of Resolution 25-11-01 To Adopt 2025 Total Town Tax Levy to be Paid in 2026 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 25-11-02: Adopt 2026 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 individuals with disabilities to have an equal opportunity to enjoy all Town programs and services. Anyone who requires auxiliary aid or service for effective communication should contact the Clerk's office at (715)755-3060 no later than one (1) day before the event.

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

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

Notice is hereby given that on Monday, November 17, 2025 at 6:30 p.m. at the Osceola Town Hall, Dresser, WI., a PUBLIC HEARING on the PROPOSED 2024 BUDGET of the Town of Osceola will be held. Only in-person voting will be acceptable.

The following is a summary of the proposed 2026 budget:

	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	% CHANGE
REVENUES			
Taxes			
General Property Taxes	\$861,992.00	\$871,340.00	
Other Taxes	\$3,000.00	\$5,218.00	
Intergovernmental Revenues	\$325,524.64	\$353,757.00	
Licenses & Permits	\$37,400.00	\$37,700.00	
Intergovernmental Charges	\$50,308.15	\$0.00	
Miscellaneous Revenues	\$31,000.00	\$30,750.00	
TOTAL REVENUES	\$1,309,224.79	\$1,298,765.00	-0.80%
EXPENDITURES			
General Government	\$205,191.44	\$202,030.00	
Public Safety	\$213,931.28	\$209,694.00	
Public Works	\$778,712.51	\$819,454.00	
Health & Human Services & Parks	\$11,400.00	\$12,800.00	
Development & Planning	\$36,837.70	\$34,787.00	
Debt Service	\$50,308.00	\$5,000.00	
Reserve for Contingency	\$12,843.71	\$15,000.00	
TOTAL EXPENDITURES	\$1,309,224.64	\$1,298,765.00	-0.80%
PROPERTY TAXES BUDGETED	\$861,992.00	\$871,340.00	1.08%
PROPERTY TAXES LEVIED	\$861,992.00	\$871,340.00	
TOWN MILL RATE	\$1.57	\$1.58	0.36%
(per \$1,000 valuation)			
Estimated Cash Balance Jan 1:			
General Fund (unassigned)	\$670,169.00	\$602,342.52	
Assigned Fund Balance	\$182,837.00	\$11,837.0	
	\$853,006.00	\$614,179.52	

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 17, 2025, immediately following completion of the Public Hearing on the proposed 2025 budget which begins at 6:30 pm, 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 2025 by .36 percent over the 2024 levy limit which would increase the town levy by \$9,348.00 pursuant to Section 66.0602 of Wisconsin Statutes.
2. To approve the 2025 total Town Tax Levy to be collected in 2026 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 17, 2025, immediately following completion of the Special Town Meeting of the Electors, which shall follow the Public Hearing on the proposed year 2026 budget, which begins at 6:30 pm at the Town Hall, a SPECIAL TOWN BOARD MEETING will be held to adopt the 2026 Town budget.

Dated this October 29, 2025
/s/ Dani Pratt, Clerk

TOWN OF OSCEOLA

REVENUE BUDGET

	A	Z	AB
1	2026 Actual REVENUES - Expenses		
2		2025	2026
3		Budget	Proposed
4			Budget
5			
6			
7	TAXES		
8	General Property Taxes	861,991.00	871,340.00
9	Property Tax - Proposed Levy Increase		-
10	Cash Reserves Applied		-
11	Mobile Home Lottery Credit		
12	Mobile Home Taxes	0.00	-
13	Forest Crop/MFL	3,000.00	5,218.00
14	Delinquent PP Taxes		-
15	Total Taxes	864,991.00	876,558.00
16			
17	INTERGOVERNMENTAL REVENUES		
18	State Shared Revenue	120,726.61	136,503.00
19	Local Transportation Aids	172,597.00	184,971.00
20	County - Fire Numbers	500.00	500.00
21	Municipal Services	110.00	110.00
22	Fire Insurance Dues	23,817.28	24,000.00
23	In Lieu of Taxes - Conservation Land	3,800.00	3,700.00
24	Forest Crop/MFL County Aid & Withdra.	200.00	200.00
25	Personal Property Aid	2,811.40	2,811.00
26	Exempt Computer Aid	62.35	62.00
27	Grants/ Donations Bridge Aid		
28	Intergovernmental Revenue	900.00	900.00
29	L.R.I.P. Payments	0.00	-
30	Total Intergovernmental Revenue	325,524.64	353,757.00
31			
32	LICENSES & PERMITS		
33	Building Permits & Fees	30,000.00	30,000.00
34	Liquor & Malt Beverage	5,000.00	5,400.00
35	Dog License & Refunds	2,000.00	2,000.00
36	Zoning Permits & Fees		-
37	Driveway Permits	400.00	300.00
38	Other Regulatory Permits	0.00	-
39	Licenses & Permits - Other		-
40	Fines & Violations		-
41	Total Licenses & Permits	37,400.00	37,700.00
42			
43	INTERGOVERNMENTAL CHGS.		
44	Services to Local Gvmts/Legal Fees		
45	Sand Lake Beach Association		-
46	Fire Association Loan Repayment	50,308.15	-
47	Total Intergovernmental Services	50,308.15	-
48			
49	PUBLIC CHARGES		
50	Dog Pickup Fees	450.00	200.00
51	Nh Watch Sales		-
52	Total Intergovernmental Services	450.00	200.00
53			
54	MISCELLANEOUS REVENUE		
55	Eng. Services\Comp. Plan Reimbursement		-
56	Interest Income	30,000.00	30,000.00
57	Fines & Violations		-

TOWN OF OSCEOLA

REVENUE BUDGET

	A	Z	AB
1	2026 Actual REVENUES - Expenses		
2		2025	2026
3		Budget	Proposed
4			Budget
5			
6			
58	Miscellaneous Income	550.00	550.00
59	Total Miscellaneous Revenue	30,550.00	30,550.00
60			
61	TOTAL REVENUES	1,309,223.79	1,298,765.00
68	PROPERTY TAXES LEVIED	861,991.00	871,340.00
69			
70	Assessed Valuation	548,853,400.00	554,071,600.00
71	TOWN MILL RATE	1.57053	1.57261

	A	Z	AC
1	2026 EXPENSE BUDGETING		
2		2025	2026
3		Budget	Proposed
4		Original	Budget
5			
6			
7	GENERAL GOVERNMENT:		
8	TOWN BOARD		
9	Board Salaries	20,000.00	20,000.00
10	Employer Fica - SS	1,530.00	1,530.00
11	Dues & Training	2,937.42	3,000.00
12	Insurance	2,101.00	2,100.00
13	Mileage & Expenses	0.00	
14	Office Supplies	500.00	500.00
15	Computer/Email	1,000.00	950.00
16	Publications	2,000.00	1,500.00
17	Total Town Board	30,068.42	29,580.00
18			
19	LEGAL FEES		
20	Municipal	8,500.00	8,500.00
21	Muni code	7,000.00	2,000.00
22	Other (background checks)	500.00	300.00
23	Total Legal Fees	16,000.00	10,800.00
24			
25	CLERK / TREASURER		
26	Clerk Salary	35,658	39,080.00
27	Treasurer	24,024	26,391.00
28	Treasurer - Tax Collections	2,500	2,749.00
30	Employer Fica - SS	4,757	5,219.00
31	Retirement	2,478	2,814.00
32	Dues & Training	2,000	2,000.00
33	Insurance	3,597	3,597.00
34	Mileage & Expenses	450	450.00
35	Office Supplies	4,000	4,000.00
36	Bank Fees		
37	Website - Computer Expenses	10,600	10,600.00
38	Short Term Disability		-
39	Postage	3,000	3,000.00
40	Total Clerk/Treasurer	93,064	99,900.00
41			
42	ELECTIONS		
43	Publications	600.00	750.00
44	Supplies	1,582.83	5,000.00
45	Annual Machine Fees	3,500.00	3,500.00
46	Wages	4,400.00	9,500.00
47	Total Elections	10,082.83	18,750.00
48			
49	AUDIT SERVICES	6,775.00	7,100.00
50			
51	ASSESSMENT OF PROPERTY		

	A	Z	AC
1	2026 EXPENSE BUDGETING		
2		2025	2026
3		Budget	Proposed
4		Original	Budget
5			
6			
52	Assessor's Contract	27,000.00	13,500.00
53	Publications	200.00	200.00
54	Supplies	0.00	-
55	Total Assessment of Property	27,200.00	13,700.00
56			
57	BUILDING EXPENSES		
58	Electric Utilities	2,000.00	2,000.00
59	Gas Utilities	2,500.00	2,500.00
60	Insurance	1,661.04	1,800.00
61	Operating Supplies	300.00	300.00
62	Building Repairs & Maintenance	5,000.00	5,000.00
63	Sanitation Expenses	1,200.00	1,200.00
64	Telephone/Internet	3,200.00	3,200.00
65	Water & Sewer Utilities	1,140.00	1,200.00
66	Total Building Expenses	17,001.04	17,200.00
67			
68	**TOTAL GENERAL GOVERNMENT	200,191.44	197,030.00
69			
70			
71	COMMITTEE PER DIEMS		-
72	AMBULANCE CONTRACT (Osceola)	31,020.00	31,260.00
73	AMBULANCE CONTRACT (SCVEMC)	5,000.00	5,155.00
74	FIRE DEPARTMENT CONTRACT	154,094.00	149,279.00
75	FIRE DEPARTMENT DUES	23,817.28	24,000.00
76	NEIGHBORHOOD WATCH PROGRAM	0.00	-
77			
78	**TOTAL PUBLIC SAFETY	213,931.28	209,694.00
79			
80			
81	PUBLIC WORKS:		
82	Public Works Supervisor Wages	82,400.00	85,458.00
83	Public Works Full Time EE	68,615.00	72,012.00
84	Public Works Part Time EE	1,000.00	1,000.00
85	Employer Fica - SS	11,629.15	12,123.00
86	Retirement	10,565.04	11,410.00
87	Dues & Training	1,325.00	1,400.00
88	Engineering/Project Management	0.00	-
89	Equipment Repairs & Maintenance	20,000.00	25,000.00
90	Fuel	20,000.00	20,000.00
91	Garage Expense	5,000.00	5,000.00
92	Highway Construction	449,458.32	478,731.00
93	Insurance	15,000.00	14,000.00
94	Adopt-A-Road	120.00	120.00
95	Capital Highway Equipment	50,000.00	50,000.00

	A	Z	AC
1	2026 EXPENSE BUDGETING		
2		2025	2026
3		Budget	Proposed
4		Original	Budget
5			
6			
96	Short Term Disability	2,400.00	2,000.00
97	Road maintenance & Repair	35,000.00	35,000.00
98	Cell Phone	1,200.00	1,200.00
99	Highway Capital Improvement-	5,000.00	5,000.00
100	Other	0.00	
101			
102	**TOTAL PUBLIC WORKS	778,712.51	819,454.00
103			
104			
105	HEALTH & HUMAN SERVICES:		
106	ANIMAL CONTROL OFFICER		
107	Animal Control Officer Wages	1,000.00	1,000.00
108	Employer Fica - SS	0.00	-
109	Dog License Fees to County	700.00	700.00
110	Mileage & Expenses	900.00	600.00
111	Total Animal Warden	2,600.00	2,300.00
112			
113	GOPHER BOUNTY EXPENSES	1,800.00	3,500.00
114	LOCAL CEMETARY FUNDING	2,000.00	2,000.00
115			
116	**TOTAL HEALTH & HUMAN SERVICES	6,400.00	7,800.00
117			
118	CULTURE, RECREATION &		
119	EDUCATION:		
120			
121	Capital Improvement Project(s)	0.00	-
122	Park Expenses - Other	5,000.00	5,000.00
123	**TOTAL RECREATION & EDUCATION	5,000.00	5,000.00
124			
125			
126	DEVELOPMENT & PLANNING:		
127	CONSULTING & MAPPING	2,000.00	2,000.00
128	BUILDING INSPECTION EXP.	30,000.00	30,000.00
129	PLANNING COMMISSION		
130	Per Diems	1,800.00	1,800.00
131	Employer Fica - SS	137.70	137.00
132	Postage, Office Supplies	2,000.00	-
133	Computer/Emails	750.00	750.00
134	Dues & Fees		100.00
135	Publications	150.00	-
136	Total Planning Commission	4,837.70	2,787.00
137	**TOTAL DEVELOPMENT & PLANNING	36,837.70	34,787.00
138			
139	PILT & Withdrawal Payments to County	0.00	-

	A	Z	AC
1	2026 EXPENSE BUDGETING		
2		2025	2026
3		Budget	Proposed
4		Original	Budget
5			
6			
140			
141	Capital Equipment - New Equipment	0	
142	OFFICE EQUIPMENT	5,000.00	5,000.00
143	FIRE DEPT DEBT SVC PAYMENT	50,308.00	-
144	**TOTAL OTHER EXPENSES	55,308.00	5,000.00
145			
146	**HIGHWAY CAPITAL OUTLAY	0.00	-
147	**UNCLASSIFIED EXPENSES	0.00	-
148			
149	TOTAL EXPENSES	1,296,380.93	1,283,765.00
150			
151	Reserve for Contingencies	12,843.71	15,000.00
152	Recovery of Capital Outlay		
153	Other Conservation Development	0.00	-
154	Payroll Expenses		
155	TOTAL EXPENDITURES	1,309,224.64	1,298,765.00

2025 Municipal Levy Limit Worksheet

Year 2025	Co-muni Code 48042	County POLK	Account No. 1286	Report Type
		Municipality TOWN OF OSCEOLA		

Section A: Determination of 2025 Payable 2026 Allowable Levy Limit

1	2024 payable 2025 actual levy plus 2025 personal property aid (\$2,811.4)	\$864,802
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2024 levy for new general obligation debt authorized after July 1, 2005	\$0
4	2024 payable 2025 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$864,802
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$864,802
6	Net new construction (1.081 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy	\$874,151
7	Greater of Line 5 or Line 6	\$874,151
8	2025 levy limit before adjustments less 2026 personal property aid (\$2,811.4)	\$871,340
9	Total adjustments (from Sec. D, Line U)	\$0
10	2025 Payable 2026 Allowable Levy (sum of Lines 8 and 9)	\$871,340
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	\$861,992
2	Previous year's actual levy	\$861,991
3	Previous year's unused levy (Line 1 minus Line 2)	\$1
4	Previous year's actual levy \$861,991 x 0.015	\$12,930
5	Allowable Increase (lesser of Lines 3 or 4)	\$1

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

1	2024 unused percentage	0.000%
2	2023 unused percentage	0.000%
3	2022 unused percentage	0.000%
4	2021 unused percentage	0.000%
5	2020 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	\$864,802
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 2026 debt service levy as compared to 2025 debt service levy for debt authorized prior to July 1, 2005		
C	Increase in 2026 debt service levy as compared to 2025 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 2025 payable 2026 levy approved by a referendum.		
G	Amount levied in 2025 to pay unreimbursed expenses related to an emergency		
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement		
I	Adjustment to 2025 payable 2026 levy for increase in charges assessed by a joint fire department or a joint emergency medical services district		
J	Adjustment to 2025 payable 2026 levy for transfer of services during 2025 to other governmental units		
K	Adjustment to 2025 payable 2026 for transfer of services during 2025 from other governmental units		
L	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 by a city or village (<i>towns only</i>)		
M	Adjustment to 2025 payable 2026 levy for annexation of land during 2025 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 2025 payable 2026 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 2024 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 25-11-02**

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 2025 total Town tax levy (to be collected in 2026), pursuant to Wis. Stat. §60.10(1)(a); and;

WHEREAS, the levy authorized by the electors in 2024 was \$861,991.00. The 1.0845% increase in the Town's 2025 levy is due to the net new construction percentage increase of \$9,349.00 allowed pursuant to §66.0602(2) of Wisconsin Statutes, for a total of \$871,341.00.

SO THEREFORE BE IT RESOLVED by a majority vote of the eligible electors duly assembled and voting on the 17th day of November, 2025 at the special Town meeting does hereby adopt the Town of Osceola, Polk County, Wisconsin, total Town tax levy for 2025 (to be collected in 2026) in the amount of \$871,341.00.

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 17th day of November, 2025, at a Special Town Meeting of the Town Electors.

Dale Lindh, Chair

Jon Cronick, Supervisor

Lanette Johnson, Supervisor

Lee Mortenson, 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

TOWN OF OSCEOLA
Polk County, Wisconsin
www.townofosceola.com

**RESOLUTION 25-11-03 TO ADOPT THE 2026 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 2026; and

WHEREAS, a duly noticed public hearing was held on the proposed budget on Monday, November 17, 2025, and a Summary of the Budget had been made available at the Town Hall as required by Wisconsin Statute §65.90; and;

WHEREAS, the 2025 Town Tax Levy to be collected in 2026 pursuant to Wisconsin Statute §60.10(1)(a) was approved in the amount of \$871,341.00 by the majority of the Town of Osceola Electors at a Special Town Meeting on November 17, 2025;

SO THEREFORE BE IT RESOLVED that the Town Board of the Town of Osceola, Polk County, Wisconsin, does hereby adopt the 2026 budget in the amount of \$1,298,765.00 as provided at the public budget hearing.

BE IT FURTHER RESOLVED that the 2026 Budget Summary and adopted budget are attached.

Adopted this 17TH day of November, 2025.

Dale Lindh, Chair

Jon Cronick, Supervisor

Lanette Johnson, Supervisor

Lee Mortenson, Supervisor

Webley Weingarten, Supervisor

ATTEST:

Dani Pratt, Clerk

*subject to approval by the electors