

NOTICE
VILLAGE OF OSCEOLA
SPECIAL BOARD MEETING

Date: Wednesday, November 29, 2023
Time: 6:00 pm
Place: Village Hall, Room 205 (Large Conference Room)
310 Chieftain Street, Osceola, WI

AGENDA

1. Call to order
2. Approval of the agenda
3. Public Hearing portion of the meeting on the proposed 2024 Village Budget
4. Close Public Hearing
5. Any proposed amendments to the proposed 2024 budget
 - a) Revenues
 - b) Expenses
6. Resolution #23-10 “To Appropriate Funds for the Fiscal Year Beginning January 1, 2024 and to Authorize the Levy of a Sufficient Tax Upon the Taxable Property within the Village of Osceola”
7. The Board may consider going into closed session pursuant to Wisconsin Statute §19.85(1)(c) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. This pertains to 2024 administration staff.
8. The Board will come out of closed session proceedings and may take action on items discussed in closed session.
9. Future agenda items and updates
10. Adjourn

The Power of 10 are the 10 most significant assets in the community identified by the Board. They are listed below:

- | | | |
|--------------------|--|---|
| 1. Schools | 5. Falls | 9. Medical Services |
| 2. Airport | 6. Downtown Businesses | 10. Recreational opportunities and the Braves (tied ranking for number 10) |
| 3. Industrial Park | 7. Personalization/Historic of Downtown Feel | |
| 4. River | 8. Access to major population center | |

NOTE: It is possible that members of other governmental bodies of the municipality may be present at the above scheduled meeting to gather information about a subject over which they have decision-making responsibility. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Meetings may be recorded for public viewing and record retention.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact Village Hall at (715) 294-3498.

Notice is hereby given the Village of Osceola Board will hold a Public Hearing on Wednesday, November 29, 2023 at 6:00 p.m. at Village Hall, Room 205, 310 Chieftain St on the proposed 2024 Budget. The following is a summary of the proposed budget, a detailed account may be inspected at Village Hall

| GENERAL FUND | 2023 Budget | 2024 Budget | Percent Change |
|--|------------------------|------------------------|---------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property Taxes | \$ 624,031 | \$ 668,763 | 7.2% |
| Property Taxes-Debt Service | 929,310 | 931,836 | 0.3% |
| Other Taxes | 175,500 | 131,170 | -25.3% |
| Special Assessments | - | 1,700 | 0.0% |
| Intergovernmental Revenues | 551,892 | 601,140 | 8.9% |
| Licenses and Permits | 116,750 | 108,250 | -7.3% |
| Fines, Forfeits, and Penalties | 26,800 | 24,300 | -9.3% |
| Charges for Public Service | 333,904 | 284,104 | -14.9% |
| Intergovt. Charges for Services | 163,284 | 193,903 | 18.8% |
| Interest | 2,000 | 3,500 | 75.0% |
| Miscellaneous | 106,152 | 77,000 | -27.5% |
| Transfers from other funds | 119,000 | 265,230 | 122.9% |
| Maintenance & Equipment Borrow | - | 152,289 | 0.0% |
| ARPA Funds Applied | 114,725 | - | -100.0% |
| Fund Balance Applied | 50,000 | - | -100.0% |
| Total Revenue | \$ 3,313,348 | \$ 3,443,185 | 3.9% |
| EXPENDITURES | | | |
| General Government | \$ 356,348 | \$ 411,400 | 15.4% |
| Public Safety | 1,313,537 | 1,317,479 | 0.3% |
| Public Works | 372,990 | 443,170 | 18.8% |
| Health & Human Services | - | - | 0.0% |
| Culture, Recreation, and Education | 143,453 | 132,590 | -7.6% |
| Conservation & Development | 15,210 | 20,210 | 32.9% |
| Transfer to Debt service | 929,310 | 931,836 | 0.3% |
| Transfer to Library | 139,000 | 139,000 | 0.0% |
| Transfer to other funds | 43,500 | 47,500 | 9.2% |
| Total Expenditures | \$ 3,313,348 | \$ 3,443,185 | 3.9% |
| Revenue Over/(Under) Expenditures | \$ - | \$ - | \$ - |
| Devin Swanberg, Village Administrator | | | |
| Carie Krentz, Village Clerk | | | |

Village of Osceola - 2024 Budget Summary - General Fund

Report Date: 11/20/2023

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Actuals Thru 10/31/2023 | 2023 % | 2024 Proposed |
|----------------|-------------|-------------|-------------|-------------|------------------------------|--------|---------------|
|----------------|-------------|-------------|-------------|-------------|------------------------------|--------|---------------|

| SUMMARY | | | | | | | |
|--|--|------------------|------------------|------------------|--------------------|---------------|------------------|
| REVENUE | | 3,120,007 | 3,015,056 | 3,147,523 | 1,238,598 | 39.35% | 3,443,185 |
| EXPENSES | | 3,113,731 | 3,379,233 | 3,353,768 | 2,261,991 | 67.45% | 3,443,185 |
| BALANCE (REVENUE OVER EXPENSES) | | 6,276 | (364,177) | (206,245) | (1,023,393) | | 0 |

| REVENUES (Categorial Breakdown) | | | | | | | |
|---------------------------------|---|------------------|------------------|------------------|----------------|---------------|------------------|
| Taxes | | | | | | | |
| 100-00-41110-000-000 | Levy for General Fund | 593,643 | 608,675 | 624,031 | 634,724 | 0.00% | 668,763 |
| | Additional Levy Per State Statute 66.0602 | - | - | - | - | - | - |
| 300-00-41110-000-000 | Levy for G.O. Debt Service | 960,875 | 930,922 | 929,310 | 0 | 0.00% | 931,836 |
| 100-00-41140-000-000 | Mobile Home Taxes | 16,504 | 18,224 | 35,000 | 9,687 | 27.68% | 20,000 |
| 100-00-41310-000-000 | Taxes from Utility | 131,482 | 112,583 | 135,000 | - | 0.00% | 103,070 |
| 100-00-41320-000-000 | Payment in Lieu of Taxes | 10,779 | 3,562 | 4,000 | 3,423 | 85.58% | 6,500 |
| 100-00-41800-000-000 | Interest / Penalty on Taxes | - | - | - | - | 0.00% | - |
| 100-00-41800-000-000 | Interest / Penalty on Taxes | - | 357 | - | 110 | - | 100 |
| 100-00-41900-000-000 | Other Taxes | 1,632 | - | 1,500 | - | 0.00% | 1,500 |
| Total Taxes | | 1,714,916 | 1,674,323 | 1,728,841 | 647,944 | 37.48% | 1,731,769 |

| Special Assessments | | | | | | | |
|----------------------------------|----------------------------|----------|----------|----------|----------|----------|--------------|
| | Special Assessment Revenue | 0 | - | - | - | - | 1,700 |
| Total Special Assessments | | 0 | - | - | - | - | 1,700 |

| Intergovernmental Revenues | | | | | | | |
|---|-------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|
| 100-11-43211-001-000 | Police - State Aid in Training | - | 160 | 1,200 | - | 0.00% | 250 |
| 100-00-43410-001-000 | WI State Shared Revenue | 320,734 | 356,036 | 324,297 | 78,312 | 24.15% | 401,675 |
| 100-00-43410-002-000 | Expenditure Restraint | - | - | 29,667 | - | 0.00% | - |
| 100-12-43420-000-000 | Fire Insurance Fee | 9,828 | 10,694 | 9,800 | 12,589 | 128.46% | 12,589 |
| 100-00-43430-000-000 | Exempt Computer Aid | 11,854 | 25,089 | 11,854 | 17,241 | 145.45% | 13,503 |
| 100-15-43529-000-000 | EMS Funding Assistance Program | - | - | 2,100 | - | 0.00% | - |
| 100-21-43531-000-000 | WI State Transportation Aid Revenue | 197,064 | 137,126 | 164,552 | 123,414 | 75.00% | 164,551 |
| 100-21-43531-000-001 | Personal Property Aid | 88 | - | 8,422 | 8,422 | 100.01% | 8,571 |
| 100-00-43534-000-000 | LRIP Grant | - | - | - | - | 0.00% | - |
| 100-11-43271-000-000 | Other Federal Grant - Police | - | - | - | - | 0.00% | - |
| 100-11-43271-000-001 | Other State Grant | - | - | - | - | 0.00% | - |
| 100-00-43690-000-000 | Other State Grant | 3,715 | - | - | 3,715 | 0.00% | - |
| Total Intergovernmental Revenues | | 543,282 | 529,105 | 551,892 | 243,693 | 0.00% | 601,140 |

Village of Osceola - 2024 Budget Summary - General Fund

Report Date: 11/20/2023

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Actuals Thru 10/31/2023 | 2023 % | 2024 Proposed |
|--|-------------------------------------|----------------|----------------|----------------|------------------------------|---------------|------------------|
| Licenses and Permits | | | | | | | |
| 100-00-44110-001-000 | Liquor Licenses | 5,020 | 5,337 | 5,200 | 5,901 | 113.48% | 6,000 |
| 100-00-44110-002-000 | All non-liquor licenses | 4,148 | 3,964 | 4,000 | 3,594 | 89.85% | 4,000 |
| 100-00-44300-000-000 | Planning and Zoning Fees | 910 | 1,065 | 950 | 650 | 68.42% | 1,000 |
| 100-14-44300-000-000 | Building Permits | 65,333 | 43,109 | 75,000 | 25,651 | 34.20% | 65,000 |
| 100-14-44300-000-001 | Rental Licensing Fees | - | - | - | - | 0.00% | - |
| 100-00-44300-001-000 | Escrow - Engineering Review | 11,717 | 14,126 | 10,000 | 19,654 | 196.54% | 15,000 |
| 100-00-44900-000-000 | Cable Franchise Fees | 15,256 | 14,830 | 20,000 | 11,230 | 56.15% | 15,000 |
| 100-21-44900-000-000 | Street Opening Permits | 1,450 | 1,150 | 1,100 | 1,053 | 95.73% | 1,250 |
| 100-00-44900-000-001 | Downtown Parking Permits | 600 | 700 | 500 | 800 | 160.00% | 1,000 |
| Total Licenses and Permits | | 104,434 | 84,281 | 116,750 | 68,533 | 58.70% | 108,250 |
| Fines, Forfeits and Penalties | | | | | | | |
| 100-02-45100-001-000 | Forfeitures Collected | 29,416 | 25,980 | 24,000 | - | 0.00% | 24,000 |
| 100-11-45100-001-000 | Court Fines Revenue | - | 434 | 200 | 312 | 156.00% | 200 |
| 100-11-45100-002-000 | Parking Fines | - | - | 100 | - | 0.00% | 100 |
| Total Fines, Forfeits and Penalties | | 29,416 | 26,414 | 24,300 | 312 | 1.28% | 24,300 |
| Public Charges for Service | | | | | | | |
| 100-00-46210-001-000 | Dog Licenses | 827 | 849 | 50 | 918 | 1836.00% | 900 |
| 100-11-46210-006-000 | Charges for Public Service - Police | 1,186 | 371 | 1,000 | 873 | 87.30% | 1,000 |
| 100-11-46210-008-000 | Other - COPS Grant | - | - | 32,500 | - | 0.00% | - |
| 100-12-46220-001-000 | Minor Revenues | - | - | 2,800 | - | 0.00% | - |
| 100-12-46220-002-000 | Other Revenue | - | 10,000 | 15,000 | - | 0.00% | - |
| 100-00-44300-000-001 | Admin Assesst Search | 3,025 | 1,825 | 3,000 | 1,075 | 35.83% | 1,500 |
| 100-00-44300-000-002 | Zoning Compliance Letters | 125 | 25 | 500 | - | 0.00% | 250 |
| 100-12-46220-003-000 | Public Fire Protection | 239,375 | 239,443 | 239,454 | - | 0.00% | 239,454 |
| 100-01-46850-000-000 | RDA Administrative Fee | 17,000 | 41,000 | 41,000 | - | 0.00% | 41,000 |
| 100-12-47323-000-000 | Fire Revenue from Townships | 151,881 | 163,284 | 163,284 | 193,903 | 118.75% | 193,903 |
| Public Charges for Service | | 413,419 | 456,797 | 498,588 | 196,769 | 39.47% | 478,007 |
| Misc. General Revenue | | | | | | | |
| 100-00-48110-000-000 | Interest Income | 1,882 | 5,081 | 2,000 | - | 0.00% | 3,500 |
| 100-00-48200-001-000 | CTH M Tower Rent - Alltel | 17,706 | 14,982 | 14,858 | 13,620 | 91.67% | Must go to water |
| 100-00-48200-002-000 | Bluff Tower Rent - T-Mobile | 19,041 | 9,900 | 13,200 | 10,098 | 76.50% | |
| 100-00-48200-005-000 | CTH M Tower Rent - Verizon | 21,491 | 18,185 | 34,696 | 17,028 | 49.08% | |
| 100-00-48200-006-000 | Bluff Tower Rent- Cingular / ATT | 21,509 | 21,173 | 21,158 | 14,000 | 66.17% | |
| 100-00-48200-009-000 | CTH M Tower Cedar Cliff | 3,510 | 3,240 | 3,240 | 2,700 | 83.33% | |
| 100-00-48310-000-000 | Sale of Assets | 200,000 | - | - | - | 0.00% | |
| 100-00-48440-000-000 | Recoveries and Reimbursements | 1,517 | 129,556 | 1,500 | 857 | 57.11% | 1,500 |
| 100-11-48440-000-000 | Recoveries and Reimbursements | 9,884 | - | 7,500 | 2,962 | 39.49% | 7,500 |

Village of Osceola - 2024 Budget Summary - General Fund

Report Date: 11/20/2023

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Actuals Thru 10/31/2023 | 2023 % | 2024 Proposed |
|------------------------------|-------------------------------|----------------|----------------|----------------|------------------------------|---------------|---------------|
| 100-12-48440-000-000 | Recoveries and Reimbursements | - | 3,001 | - | - | 0.00% | |
| 100-21-48440-000-000 | Recoveries and Reimbursements | - | - | - | 5,000 | 0.00% | |
| 100-00-48500-000-000 | Donations | 16,000 | 16,000 | | 15,000 | 0.00% | 16,000 |
| 100-00-48900-000-000 | Misc. Revenues | 2,000 | 1,704 | 10,000 | 82 | 0.82% | 2,000 |
| 100-00-48990-000-000 | Refund Prior Year Expense | - | - | - | - | 0.00% | |
| Misc. General Revenue | | 314,540 | 222,822 | 108,152 | 81,347 | 75.22% | 80,500 |

Other Financing Sources

| | | | | | | | |
|---|--------------------------------|----------|---------------|----------------|----------|--------------|----------------|
| 100-00-49200-000-280 | Transfer In - Room Tax Fund | - | 21,314 | 5,000 | - | 0.00% | 5,000 |
| 100-00-49200-000-510 | Transfer In - Water Fund | - | - | 59,000 | - | 0.00% | 146,155 |
| 100-00-49200-000-520 | Transfer In - Sewer Fund | - | - | 55,000 | - | 0.00% | - |
| 100-00-49200-000-710 | Transfer In - Unclaimed Fund | 0 | - | - | - | | |
| | Maintenance & Equipment Borrow | | | | | | 152,289 |
| | Transfer in - Water Admin Fees | | | | | | 68,255 |
| | Transfer in - Sewer Admin Fees | | | | | | 45,820 |
| Subtotal Other Financing Sources | | - | 21,314 | 119,000 | - | 0.00% | 417,519 |

| | | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|---------------|------------------|
| TOTAL REVENUES | 3,120,007 | 3,015,056 | 3,147,523 | 1,238,598 | 39.35% | 3,443,185 |
|-----------------------|------------------|------------------|------------------|------------------|---------------|------------------|

EXPENSES (CATEGORIAL BREAKDOWN)

| | | | | | | | |
|----------------------|------------------------------------|---------|---------|---------|---------|---------|---------|
| | Legislative | 72,528 | 111,818 | 73,013 | 94,699 | 129.70% | 116,965 |
| | Administration | 188,628 | 231,358 | 244,735 | 370,874 | 151.54% | 253,835 |
| | Police | 778,321 | 803,926 | 837,789 | 620,921 | 74.11% | 791,465 |
| | Fire | 160,209 | 210,768 | 172,644 | 134,368 | 77.83% | 204,200 |
| | Streets | 176,310 | 177,861 | 237,880 | 183,258 | 77.04% | 262,940 |
| | Street Lights | 25,240 | 40,932 | 53,872 | 24,502 | 45.48% | 57,980 |
| | Storm Water | 4,280 | 11,284 | 15,942 | 11,411 | 71.58% | 16,855 |
| | Street Signs | 6,735 | 6,358 | 13,381 | 6,484 | 48.46% | 14,520 |
| | Garage | 78,178 | 77,098 | 76,383 | 73,883 | 96.73% | 78,995 |
| | Sanitation | 15,918 | 14,158 | 11,262 | 10,608 | 94.19% | 11,880 |
| | Parks | 120,981 | 149,514 | 121,488 | 90,132 | 74.19% | 132,590 |
| | Economic Development | 18,523 | 21,270 | 18,210 | 20,470 | 112.41% | 20,210 |
| | General Fund Transfers | 139,000 | 182,750 | 186,500 | - | 0.00% | 186,500 |
| | Debt Relief | 960,875 | 960,875 | 930,310 | 520,295 | 55.93% | 931,836 |
| 100-12-52201-330-001 | Public Fire Protection (Hydrants)* | 239,375 | 239,443 | 239,454 | - | 0.00% | 239,454 |
| 100-15-52300-340-000 | Ambulance* | 35,031 | 35,672 | 41,805 | 41,805 | 100.00% | 42,360 |
| 100-14-52400-340-000 | Building Inspection* | 57,439 | 38,461 | 40,000 | 21,337 | 53.34% | 40,000 |
| 100-04-51938-730-000 | Insurance* | 5,000 | - | 2,500 | - | 0.00% | 2,500 |
| 100-00-51938-730-000 | Insurance Highway* | - | - | 2,500 | - | 0.00% | 2,500 |
| 100-02-51500-343-000 | Auditor | 17,150 | 24,395 | 20,000 | 22,105 | 110.53% | 20,000 |
| 100-02-51500-349-003 | Assessor | 11,911 | 39,100 | 11,900 | 12,600 | 105.88% | 13,200 |

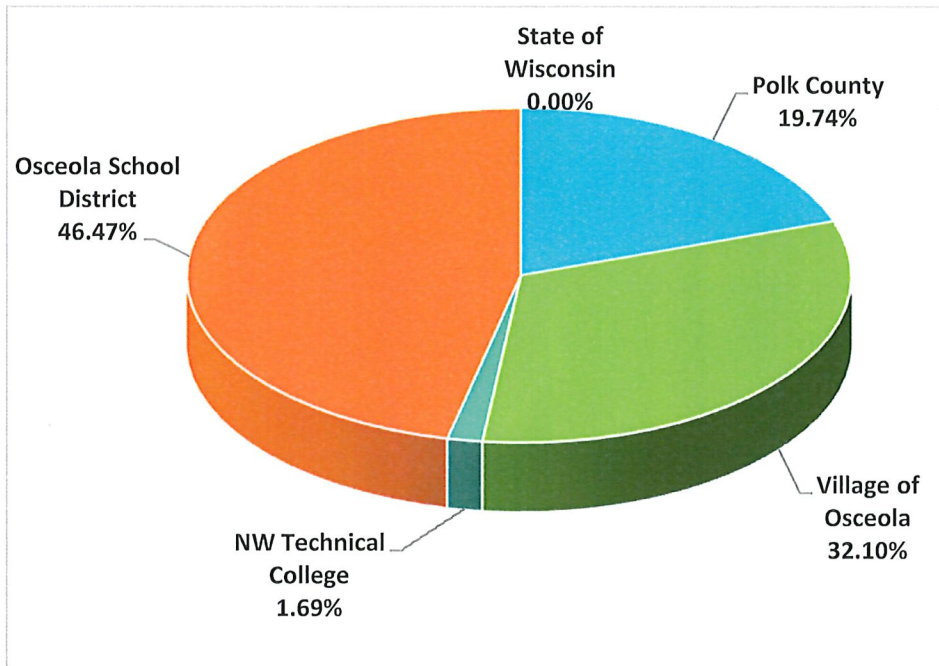
Village of Osceola - 2024 Budget Summary - General Fund

Report Date: 11/20/2023

| Account Number | Description | 2021 Actual | 2022 Actual | 2023 Budget | 2023 Actuals Thru 10/31/2023 | 2023 % | 2024 Proposed |
|--|--|------------------|------------------|------------------|------------------------------|---------------|------------------|
| 100-02-51500-349-004 | Assessor Manufacturing | 2,101 | 2,192 | 2,200 | 2,238 | 101.73% | 2,400 |
| TOTAL GENERAL FUND OPERATING EXPENDITURES | | 3,113,731 | 3,379,233 | 3,353,768 | 2,261,991 | 67.45% | 3,443,185 |
| TOTAL EXPENSES | | 3,113,731 | 3,379,233 | 3,353,768 | 2,261,991 | 67.45% | 3,443,185 |
| SUMMARY | | | | | | | |
| | REVENUE | 3,120,007 | 3,015,056 | 3,147,523 | 1,238,598 | 39.35% | 3,443,185 |
| | EXPENSES | 3,113,731 | 3,379,233 | 3,353,768 | 2,261,991 | 67.45% | 3,443,185 |
| | BALANCE (REVENUE OVER EXPENSES) | 6,276 | (364,177) | (206,245) | (1,023,393) | | 0 |
| | | | | | REVENUES OVER 2024 | | 0 |

| <u>Home Value</u> | <u>Millrate 2022</u> | <u>Millrate 2023</u> | <u>Decrease</u> |
|-------------------|----------------------|----------------------|-----------------|
| \$ 300,000.00 | \$ 4,454.86 | \$ 4,320.24 | \$ 134.62 |
| \$ 200,000.00 | \$ 2,969.91 | \$ 2,880.16 | \$ 89.75 |
| \$ 150,000.00 | \$ 2,227.43 | \$ 2,160.12 | \$ 67.31 |
| \$ 100,000.00 | \$ 1,484.95 | \$ 1,440.08 | \$ 44.87 |

Millrate: .014849528 0.014400791



RESOLUTION #23-10

**TO APPROPRIATE FUNDS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND
TO AUTHORIZE THE LEVY OF A SUFFICIENT TAX UPON THE TAXABLE
PROPERTY WITHIN THE VILLAGE OF OSCEOLA**

WHEREAS, Osceola Village Board held a public hearing on November 29, 2023, on the 2024 Village Budget as submitted by the Administration & Finance Committee pursuant to §9-2C of the Village Code.

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of Osceola to make the 2024 budget appropriations as shown and described:

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the Village Board of the Village of Osceola to levy a tax on all taxable property within the Village of Osceola for the year beginning January 1, 2024 to the fullest extent of law, and for following purposes:

| | |
|---------------------------|-------------|
| GENERAL FUND/DEBT SERVICE | |
| PROPERTY TAX LEVY | \$1,597,085 |

Adopted the 29th day of November, 2023.

Brad Lutz, Village President

ATTEST: I hereby certify that the foregoing resolution was duly adopted by the Village of Osceola at a legal meeting held on this 29th day of November, 2023.

Carie Krentz, Village Clerk