NOTICE

VILLAGE OF OSCEOLA

SPECIAL BOARD MEETING

Date: October 7, 2026
Time: 6:00 pm
Place: Village Hall, Room 205 (Large Conference Room)
310 Chieftain Street, Osceola, WI

AGENDA

1. Call to order / Pledge of Allegiance / Roll Call
2. Approval of the agenda
3. Other business – discussion and possible action re:
   a) 2027 Budget discussion & direction
4. Future agenda items and updates
5. Adjourn

Carie Krentz
Village Clerk

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

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

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.

Memo

To: Village Board
From: Devin Swanberg, Village Administrator
Date: October 1, 2026
Re: 2027 Budget – Cost-Saving Options and Staffing Considerations

Purpose

At the April Administration & Finance Committee meeting, staff was directed to develop a 2027 budget that balances the Village's budget while maintaining the current level of services.

Staff has worked through the available options and believes the current proposed budget accomplishes that direction. The purpose of this memo is to outline the additional cost-saving measures that have been considered, the actual financial impact of those options, and the staffing decision that remains for the Village Board.

Cost-Saving Options Considered

Staff has reviewed services and operations across departments to identify opportunities to reduce expenditures. A significant portion of the potential reductions involve staff time rather than an actual reduction in operating costs.

For example, if Public Works reduces the amount of time spent watering downtown flowers, that does not necessarily create a budget savings. The employee's time does not disappear; that time can be redirected to another Public Works responsibility. The same is true for many reductions in services. The Village may provide less of one service, but the available staff time is then used somewhere else.

Some examples of the options discussed include:

Brush Dump and Brush Pickup

The Village could eliminate the current brush dump operation and move the service to a paid service model.

This would provide an estimated **$3,000 in direct operating savings** associated with operating the brush dump. There would also be an impact on the level of service provided to residents and potentially additional costs to residents who would need to utilize a paid service.

Snow Plowing and Overtime

The Village could eliminate or substantially restrict overtime for snow plowing.

This would reduce overtime expenditures, but it would also significantly change the Village's response to snow events. Staff would need to prioritize major streets and arteries and move to secondary streets as staffing and conditions allow.

This could result in longer response times and reduced service during significant snow events.

Police Overtime

The Village could eliminate or substantially restrict police overtime.

The direct budget savings would come from reduced overtime expenditures, but this would also mean that open shifts would not necessarily be covered. This could reduce the number of officers available at certain times and have a direct impact on police coverage and public safety.

Other Service Reductions

Other reductions can be made throughout Village operations, but staff's review indicates that many of these reductions primarily affect staff time rather than producing significant direct operating savings.

The central issue is that reducing a service does not automatically eliminate the cost of the employee providing that service. Unless the reduction allows the Village to eliminate a position, reduce hours, or eliminate an outside expenditure, the financial savings are generally limited.

Staffing and the Police Position

The open police officer position represents a different type of budget decision because not filling the position creates a direct reduction in salary and benefits.

The approximate cost of filling the position is **$100,000 annually** when salary and benefits are considered.

The Village could use the maximum available debt levy and identify approximately **$20,000 in additional savings** to allow the position to be filled. However, doing so would have an impact on the Village's overall levy and potentially on property taxes. The village will have to eventually go to referendum to keep this position.

This is ultimately a policy decision for the Village Board: **What level of police staffing and police protection does the Village want to provide?**

Staff can provide the financial and operational information, but the appropriate level of police staffing is a decision for the elected Board.

Public Works Staffing

The staffing issue is not unique to the Police Department.

Public Works has been operating with three employees for many years. The Village currently has approximately the same number of Public Works employees that it had 20 years ago, despite significant population growth and an increase in the services and infrastructure the Village is responsible for maintaining.

Public Works has requested an additional employee for several years and previously brought the issue to the voters through a referendum.

At the same time, residents continue to expect a high level of Village services, projects, parks, infrastructure maintenance, events, and other community services.

The Village's departments have continued to accomplish a significant amount of work with relatively lean staffing. Staff across departments are operating with limited capacity, and there is little excess staffing available to absorb significant additional reductions without reducing services or creating other operational impacts.

Current Financial Position

Staff believes it is important to consider the proposed budget in the context of the Village's overall financial position.

The current proposed budget represents approximately a **0.1% increase** in the Village levy. Based on the prior year's property values and levy information, the Village portion of an individual property tax bill is currently projected to be approximately flat and could result in a slight decrease.

The Village has also made significant progress on its overall financial position while continuing to complete projects and provide services to residents.

One additional consideration is the use of the available debt levy. If the Village does not utilize the available debt levy, it actually reduces the amount of operating levy available to the Village. Therefore, simply choosing not to utilize available debt levy capacity does not necessarily provide additional flexibility in the operating budget.

Staff Recommendation

Staff was directed in April to develop a balanced budget while maintaining the current level of Village services. Staff believes the proposed 2027 budget meets that direction.

The options available to generate another $100,000 in savings through service reductions are limited. Many of the identified reductions would primarily shift staff time from one responsibility to another rather than create an equivalent operating budget reduction.

Staff believes the current proposed budget represents the best balance of financial responsibility, service levels, staffing, and the Village's current financial position.

Decision for the Village Board

The primary policy question remaining for the Village Board is the appropriate level of police staffing.

The Village currently has an open police position with an approximate annual salary and benefit cost of $10x,xxx. The Board has several options, including:

1. **Maintain the current proposed budget and leave the position vacant.**
2. **Utilize the maximum available levy capacity and identify approximately $20,000 in additional savings to fund the position and use general fund to cover the gap**, recognizing the potential impact on property taxes.

This is ultimately a policy decision for the Board. Staff's role is to identify the financial and operational consequences of each option and implement the direction provided by the Board.

The Village has grown substantially while staffing in several departments has remained relatively flat. Every department is operating with limited staffing capacity. The current budget challenge is not the result of a fundamental financial problem with the Village; rather, it reflects the ongoing challenge of maintaining service levels as costs increase with inflation while levy limits, revenues and the tax base do not necessarily grow at the same rate.

The Board therefore needs to determine what level of staffing and service the community is willing to fund and what tradeoffs it is willing to make to achieve that level.

Memo

TO: Village Board
FROM: Devin Swanberg, Village Administrator
MEETING DATE: October 5, 2026
SUBJECT: Proposed 2027 General Fund Budget

Background

Staff has prepared the proposed 2027 General Fund budget for review by the Administration & Finance Committee.

The 2026 budget adopted by the Village Board was balanced at **$3,609,279** in both revenues and expenditures. The proposed 2027 budget is also balanced, with **$3,607,585** in revenues and expenditures.

2027 Budget Compared to Adopted 2026 Budget

	2026 Adopted Budget	2027 Proposed Budget	Change	% Change
Total Revenue	$3,609,279	$3,607,585	**-$1,694**	**-0.05%**
Total Expenditures	$3,609,279	$3,607,585	**-$1,694**	**-0.05%**
Budget Balance	$0	$0	**$0**	—

Overall, the proposed 2027 budget is essentially flat compared with the 2026 adopted budget, decreasing by approximately **$1,694, or 0.05%**. While the overall budget changes very little, there are changes within individual departments and expenditure categories that make up the proposed 2027 budget.

Department and Major Budget Changes

Legislative – $95,196

The Legislative Department budget represents costs associated with the Village Board, including Board compensation, boards and commissions, publishing, code updates, operating expenses, and legal services. The proposed 2027 budget is **$1,941 lower, or approximately 2.0%**, than the 2026 adopted budget.

Administration – $253,241

Administration includes the Village's administrative operations, including the Village Administrator, Clerk and Treasurer functions, office operations, technology, professional services, elections, engineering, and other costs necessary to operate Village government.

The proposed 2027 budget is **$253,241**, compared with **$237,856 in 2026**, an increase of **$15,385, or 6.47%**. The increase is primarily related to personnel and benefit costs, while most major operating categories remain relatively stable.

Police – $799,326

The Police Department budget includes personnel, benefits, equipment, training, vehicles, and other costs associated with providing law enforcement services.

The proposed 2027 Police budget **does not include rehiring the vacant police officer position**. The position that became vacant during 2026 remains unfilled.

The 2027 budget incorporates proposed wage increases for existing police personnel and the proposed promotion of **Officer Rebhan to Sergeant**. These changes are being incorporated into the existing Police Department staffing structure rather than adding another police officer position.

The proposed Police budget is **$68,380 lower, or 7.88%,** than the 2026 adopted budget.

Fire – $225,689

The Fire Department budget represents the Village's fire protection and emergency response costs, including equipment, training, supplies, maintenance, and other operating expenses.

The proposed 2027 budget is **$225,689**, compared with **$225,446 in 2026**, an increase of only **$243.** The budget maintains the current level of funding for fire protection, equipment, training, and operations.

Public Works – $627,405

The Public Works Department's proposed 2027 budget is **$627,405**, compared with **$609,103 in 2026**, an increase of **$18,302, or 3.01%**.

equipment and operating costs increase **0.91%**. The budget continues to support Streets, Street Lights, Street Signs, the Garage, Sanitation, and Parks.

The largest 2027 Public Works allocations are **Streets at $261,370, Parks at $157,920, and Garage at $128,804**.

Economic Development – $20,320

This account supports the Village's economic development activities and related expenses. The proposed 2027 budget is **$60 higher, or 0.30%,** than the 2026 adopted budget.

Revenue Changes

The proposed 2027 budget also includes several changes on the revenue side.

The proposed **General Fund levy is $638,144**, compared with **$634,843 in 2026**. This represents an increase of **$3,301, or approximately 0.52%**. Final levy limits are still pending.

The proposed **GO Debt Service levy is $1,296,542**, compared with **$1,279,446 in 2026**. This represents an increase of **$17,096, or approximately 1.34%**.

Other significant revenue sources include State Shared Revenue, transportation aids, public fire protection charges, fire revenue from townships, interest income, licenses, permits, and service charges. The 2027 budget also includes **$166,330 in maintenance and equipment borrowing from the CIP Borrow**.

Overall Budget Considerations

The proposed 2027 budget maintains a balanced General Fund while making targeted adjustments to individual departments and expenditure categories.

The overall budget decreases by only **$1,694, or 0.05%**, from the 2026 adopted budget. The relatively small overall change reflects increases in some departments and expenditure categories offset by reductions in others.

The proposed Police budget should be viewed in the context of the existing vacancy. **The 2027 budget does not restore the vacant police officer position.** Instead, the personnel budget reflects proposed compensation adjustments for existing personnel and the promotion of Officer Rebhan to Sergeant while continuing to operate without filling the vacant officer position.

Memo

TO: Village Board of Trustees

FROM: Village Administration

DATE: October 7, 2026

MEETING: Special Village Board Meeting - 2027 Budget Review

SUBJECT: **Summary and Complete Job Descriptions for All Village Positions**

1. Executive Summary & Purpose

In preparation for the 2027 Municipal Budget discussions during the Special Village Board Meeting on October 7, this memorandum provides a comprehensive analysis of all current Village staff positions, staffing structure, and associated job descriptions. Understanding the operational scope, statutory duties, and classification of each position is essential for evaluating personnel allocation, salary schedules, and potential structural adjustments for Fiscal Year 2027.

2. Summary Table of Village Positions

Position Title	Department	FLSA Status	Employment Type & Pay Structure
Village Administrator	Administration	Exempt	Full-Time / Salaried Contract
Village Clerk	Administration	Exempt / Non-Exempt	Full-Time
Village Treasurer	Administration	Non-Exempt	Full-Time
Police Chief	Police Department	Exempt	Full-Time / Salaried
Police Officer	Police Department	Non-Exempt	Full-Time ($33.12 - $40.00/hr, Pitman Schedule)
Municipal Court Clerk	Judicial / Court	Non-Exempt	Part-Time (10-15 hrs/wk, $20.00 - $26.00/hr)
Public Works Coordinator	Public Works	Exempt / Non-Exempt	Full-Time (Requires WI CDL)

Public Works / Streets & Parks Worker	Public Works	Non-Exempt	Full-Time (Requires WI CDL, On-Call Rotation)
Water-Sewer Utility Coordinator	Public Utilities	Exempt / Non-Exempt	Full-Time (Requires CDL & Utility Licenses)
Utility Operator	Public Utilities	Non-Exempt	Full-Time (Requires DNR Water/Wastewater Certs)

3. Summary Outlines of Position Descriptions

A. Village Administrator

Chief administrative officer responsible for day-to-day Village operations, administration of ordinances and policies set by the Village Board, financial planning, annual budget development, capital improvement programs, labor negotiations, grant administration, public information, and direct oversight of all department heads.

B. Village Clerk

Responsible for carrying out statutory duties under Wisconsin State Statutes and Village ordinances. Key duties include recording Village Board proceedings, publishing legal notices, managing municipal elections (WI Stats Ch. 5-12), custodian of public records, tax preparation and collection support, license/permit issuance, and municipal code maintenance.

C. Village Treasurer

Performs statutory financial duties under WI Stats Sec. 61.25 & 61.26. Main responsibilities include maintaining complete financial records, processing payroll and tax/benefit reports, assisting with budget and annual audit preparation, tax roll processing, manufactured home lottery/gaming filings, and maintaining internal financial controls.

D. Police Chief

Exempt administrative leadership directing all activities and personnel of the Police Department. Oversees law enforcement, patrol, criminal investigations, department policy, annual police budget preparation, grant management, law enforcement agency coordination, and monthly/quarterly reporting to the Board and Committees.

E. Police Officer

Full-time law enforcement officer operating under a 12-hour Pitman schedule. Enforces state laws and local municipal ordinances, conducts patrols, responds to emergencies, executes criminal investigations, and actively engages with the community. Requires law enforcement certification and valid WI driver's license.

F. Municipal Court Clerk (Part-Time)

Part-time administrative role (10-15 hrs/week) managing traffic, municipal ordinance, and juvenile case files. Prepares court dockets, assists the Municipal Judge during hearings, receipts/deposits court fines and forfeitures, reconciles financial accounts, and issues legal notices/summons/warrants.

G. Public Works Coordinator

Operational lead responsible for parks, streets, snow removal, garage/vehicle maintenance, and community service facilities. Schedules crew work, directs crack filling/seal coating, oversees sidewalk repair and snow plowing, manages fleet maintenance for DPW/Utilities/Police, and monitors department expenditures.

H. Public Works / Streets & Parks Worker

Non-exempt position performing hands-on operation and maintenance of Village streets, parks, public buildings, and grounds. Direct duties include snow plowing, street sweeping, patching, leaf/brush pickup, facility repairs, equipment maintenance, and participating in the rotating on-call schedule.

I. Water-Sewer Utility Coordinator

Operational lead supervising the Water and Wastewater Divisions. Oversees water distribution, wastewater treatment, plant equipment maintenance, chemical treatment, water meter reading, DNR/PSC compliance reporting, lift station maintenance, Digger's Hotline locates, and Biosolids disposal coordination.

J. Utility Operator

Hands-on operational and technical maintenance position for the water distribution and wastewater collection/treatment systems. Responsible for daily sampling/testing (DNR/EPA compliance), equipment repairs, lift station and wellhouse maintenance, meter testing, and weekend/after-hours emergency response.

4. Full Job Descriptions (Appendix)

The following section contains the complete, unabridged official job descriptions and postings for all Village of Osceola personnel as maintained in Village records.

FULL JOB DESCRIPTION: VILLAGE ADMINISTRATOR

Class/Title: Village Administrator
Department: Administration | Grade: Contract
Reports To: Village President and Trustees | FLSA Status: Exempt

GENERAL PURPOSE:
The Village Administrator is the chief administrative officer of the Village. This position is responsible for the administration of the ordinances, services and policies set forth by the Village Board and for the administration of all day-to-day business affairs of the Village.

SUPERVISION:
- Received: Operates under a Village President/Board form of government. The Administrator works under the direction, control, and command of the Board and takes direction from the President.
- Exercised: Cooperates with and assists adjacent partner Boards and Commissions (Airport Commission, Library Board, Redevelopment Authority, Room Tax Commission). Provides administrative direction and supervision to all Department Heads and Village employees.

ESSENTIAL POWERS, DUTIES AND RESPONSIBILITIES:
1. General Administration: Responsible for day-to-day operations, state statute compliance, and legislative monitoring. Acts as Public Information Officer and lead Health Officer during emergencies.
2. Village Board Support: Prepares meeting agendas/packets with the President, attends Board meetings, recommends ordinance updates, and provides regular financial reports.
3. Personnel Management: Functions as Village Personnel Officer. Oversees employee evaluations, labor negotiations, collective bargaining compliance, salary schedules, and workplace safety.
4. Budgeting & Purchasing: Coordinates annual Village Budget and Capital Improvement Program preparation. Acts as Village Purchasing Agent, monitors revenues/expenditures, manages debt schedules, and oversees RFPs/bids.

DESIRED QUALIFICATIONS & EXPERIENCE:
- Bachelor's degree in public administration, political science, or urban planning (Master's degree preferred) or minimum 6 years municipal management experience.
- Strong knowledge of municipal fund accounting, Wisconsin State Statutes (specifically Chapter 62), Open Meetings/Records laws, labor relations, and public presentation skills.

FULL JOB DESCRIPTION: VILLAGE CLERK

Department: Administration
Reports To: Village Administrator

SUMMARY OF POSITION:
Perform duties in accordance with State of Wisconsin statutes, Village code, ordinances, resolutions, and policies. Serves as official recorder and record custodian for the Village.

ESSENTIAL DUTIES & RESPONSIBILITIES:
- Perform statutory duties of Village Clerk under Wisconsin law and local ordinances.
- Publish and post required legal notices, resolutions, and ordinance enactments.
- Assist in preparing agendas and packets for Village Board and Commissions; attend all Board meetings and maintain official proceedings/minutes.
- Manage all municipal election procedures in compliance with Chapters 5-12, WI Stats.
- Serve as official Custodian of Public Records (sub Ch. II of Ch. 19, WI Stats.).
- Maintain official Osceola Village Code, ordinances, resolutions, and board/committee minutes.

- Issue municipal licenses and permits authorized by law or Village Board.
- Assist in property tax preparation, mill rate calculations, special assessments, and mobile home park billing.
- Maintain Commission as Notary Public and membership in Wisconsin Municipal Clerk's Association.

QUALIFICATIONS & PHYSICAL REQUIREMENTS:
- Position requires office administrative skills, keyboarding, public service skills, and attendance at evening board meetings. Ability to lift up to 30 lbs.

FULL JOB DESCRIPTION: VILLAGE TREASURER

Department: Administration
Reports To: Village Administrator

SUMMARY OF POSITION:
Perform statutory duties of Village Treasurer pursuant to WI Stats Sec. 61.25 and 61.26, Village ordinances, and financial policies.

ESSENTIAL DUTIES & RESPONSIBILITIES:
- Maintain complete records of Village finances, receipts, disbursements, and fund accounts.
- Process municipal payroll, payroll tax filings, Wisconsin Retirement System (WRS) reports, deferred compensation, and employee benefits.
- Assist in tax roll preparation, property tax collections, and mobile home lottery/gaming credit filings with WI DOR.
- Assist Administrator with annual budget preparation, financial reporting, and annual audit execution.
- Maintain internal accounting controls and segregation of financial duties.
- Active membership in Municipal Treasurer's Association of Wisconsin.

SELECTION & QUALIFICATIONS:
- Recommended by Village Administrator, subject to approval by Admin & Finance Committee and Village Board based on merit and qualifications.

FULL JOB DESCRIPTION: POLICE CHIEF

Department: Police Department
Reports To: Village Administrator | FLSA Status: Exempt, Salaried

POSITION PURPOSE:
Directs all activities and staff of the Osceola Police Department. Performs administrative leadership along with active patrol and criminal investigation as necessary.

DUTIES AND RESPONSIBILITIES:
- Ensure law enforcement, public peace, and public safety across the Village.
- Formulate, enforce, and update department policies, operating procedures, and work rules.
- Direct annual Police Department budget preparation and monitor departmental expenditures.
- Supervise criminal investigations, internal affairs, and open records requests.
- Submit monthly reports to Village Board and meet quarterly with Police and Fire Committee.
- Manage police officer training, performance evaluations, recruitment, and hiring processes.
- Prepare grant applications for federal/state law enforcement funding.
- Oversee maintenance and purchasing of equipment, squad cars, firearms, Tasers, and body cameras.

QUALIFICATIONS & REQUIREMENTS:
- Bachelor's degree in law enforcement or criminal justice preferred.
- Wisconsin Law Enforcement Standards Board Certification required.
- Valid WI driver's license. Residency within Village or 15 minutes desired within 12 months of hire.

FULL JOB DESCRIPTION: POLICE OFFICER

Department: Police Department
Reports To: Police Chief | FLSA Status: Non-Exempt | Schedule: 12-Hour Pitman Schedule

RESPONSIBILITIES & DUTIES:
- Perform patrol, traffic enforcement, ordinance enforcement, and criminal investigations.
- Respond to emergency calls, write incident reports, and testify in judicial proceedings.
- Maintain high community engagement with residents, schools, and local businesses.

COMPENSATION & BENEFITS:
- Pay Range: $33.12 - $40.00 per hour (Accelerated lateral transfer pay available).
- Benefits: Wisconsin Retirement System (WRS), Health/Dental/Life Insurance, $400/mo health opt-out bonus, $750 annual uniform allowance, 10 paid holidays (80 hr lump sum), 12-hr floating holiday.

QUALIFICATIONS:
- US Citizen, 18+ years old, valid driver's license, correctable vision to 20/20.
- Associate Degree / 60 college credits minimum. Wisconsin Law Enforcement Standards Board Certified or eligible.
- Pass background check, medical exam, drug screening, oral interview, and psychological evaluation.

FULL JOB DESCRIPTION: MUNICIPAL COURT CLERK (PART-TIME)

Department: Judicial / Municipal Court
Reports To: Municipal Judge / Administrator | Pay Range: $20.00 - $26.00 / hour
Status: Part-Time, Non-Exempt (10-15 hours/week, flexible based on court calendar)

ESSENTIAL DUTIES & RESPONSIBILITIES:
- Case Management: Initiate, maintain, and close traffic, municipal ordinance, and juvenile case files in accordance with WI Court Rules.
- Courtroom Support: Attend court hearings, record proceedings, swear in witnesses, and assist Municipal Judge with trial prep.
- Financial Administration: Receipt and deposit court fines, forfeitures, and fees. Audit and reconcile court accounts.
- Legal Notices: Issue court summonses, subpoenas, warrants, and driver's license/registration suspensions for non-payment.
- Public Liaison: Provide public assistance regarding court procedures and case status.

QUALIFICATIONS:
- High school diploma required; post-secondary office administration training preferred.
- Minimum 2 years clerical/administrative experience preferred (court or legal background desirable).
- Knowledge of WI judicial system rules, confidential record keeping, and financial handling.

FULL JOB DESCRIPTION: PUBLIC WORKS COORDINATOR

Department: Public Works
Reports To: Village Administrator | Requirements: WI Commercial Driver's License (CDL)

GENERAL RESPONSIBILITIES:
General operational management of Parks, Streets, Garage & Maintenance, and Community Service facilities. Coordinates public works crew and daily field operations.

DUTIES:
- Direct operational responsibility for Parks, Streets, Snow Removal, and Garage/Vehicle Maintenance.
- Schedule work for full-time and part-time Public Works personnel.
- Direct programs for street seal coating, crack filling, sidewalk repair, and winter snow plowing.
- Maintain fleet vehicles for DPW, Utilities, and Police Departments.
- Monitor department budget expenses and maintain complete fleet maintenance records.
- Coordinate facility maintenance for Village Office, DPW Shop, and Library buildings.
- Respond to citizen questions/complaints and advise Administrator on operational/personnel matters.

FULL JOB DESCRIPTION: PUBLIC WORKS / STREETS & PARKS WORKER

Department: Public Works
Reports To: Public Works Coordinator / Administrator | Status: Full-Time, Non-Exempt

DUTIES & RESPONSIBILITIES:
- Operate village maintenance and construction equipment, power tools, and trucks.
- Perform street patching, sweeping, seal coating, brush/leaf pickup, and winter snow plowing.
- Maintain parks, green spaces, mowing, playground equipment, fences, and public facilities.
- Perform minor building repairs and equipment preventative maintenance.
- Participate in rotating seasonal on-call schedule for emergency response (requires living within reasonable distance of Osceola).

QUALIFICATIONS & PHYSICAL DEMANDS:
- High School Diploma or equivalent; valid Wisconsin Commercial Driver's License (CDL).
- Heavy manual labor capability (regularly lift 50 lbs, occasionally >100 lbs).
- Ability to work outdoors in inclement weather conditions.

FULL JOB DESCRIPTION: WATER-SEWER UTILITY COORDINATOR

Department: Public Utilities
Reports To: Village Administrator | Requirements: WI CDL and DNR Water & Wastewater Certifications

GENERAL RESPONSIBILITIES:
General operational lead for the Water and Sewer Divisions. Coordinates utility operations and crew.

DUTIES:
- Operational leadership for Water Distribution and Wastewater Treatment facilities.
- Schedule utility staff and direct daily water/sewer activities.
- Manage chemical water treatment processes and record data for PSC and DNR compliance.
- Oversee water meter reading, testing, lift station maintenance, line jetting, and main repairs.
- Coordinate sludge removal with West Central Wisconsin Biosolids Facility.
- Manage Diggers Hotline locates and coordinate crew sharing with Public Works.
- Handle customer inquiries and advise Administrator on utility capital infrastructure needs.

FULL JOB DESCRIPTION: UTILITY OPERATOR

Department: Public Utilities
Reports To: Utility Coordinator / Administrator | Status: Full-Time, Non-Exempt

DUTIES & RESPONSIBILITIES:
- Operation, maintenance, and repair of water distribution systems, well houses, towers, sewer lines, and treatment plant equipment.
- Perform daily chemical sampling and lab testing to ensure DNR/EPA and WPDES permit compliance.
- Complete daily/monthly DNR reporting (EMOR, DMR).
- Maintain lift stations, pumps, motors, VFDs, chemical feeders, and SCADA systems.
- Execute Diggers Hotline utility locates and update internal GIS mapping records.
- Participate in weekend work rotation and after-hours emergency call-outs.

REQUIRED QUALIFICATIONS:
- High School Diploma; obtain WI DNR Water Grade 1 (Subclass D, G) and Wastewater Basic Certifications (Subclasses A1, B, C, P, D, SS) within 2 years of hire.
- Mechanical aptitude, ability to read utility blueprints/maps, lift up to 50 lbs, and work in confined spaces/heights.

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
SUMMARY								
	REVENUE	**3,596,281**	**3,627,667**	**3,922,831**	**3,609,279**	**676,811**	18.75%	**3,607,585**
	EXPENSES	**3,191,685**	**3,604,546**	**3,675,195**		**1,625,646**		**3,607,585**
	BALANCE (REVENUE OVER EXPENSES)	**404,596**	**23,121**	**247,636**	**3,609,279**	**(948,835)**		**0**
REVENUES (Categorial Breakdown)								
Taxes								
100-00-41110-000-000	Levy for General Fund	670,284	620,348	620,348	634,843	-	0.00%	638,144
		-			-	-		-
300-00-49110-000-000	Levy for G.O. Debt Service	931,836	1,105,567	1,105,567	1,279,446	-	0.00%	1,296,542
		-			-	-		
100-00-41140-000-000	Mobile Home Taxes	11,982	20,000	13,916	20,000	18,775	93.88%	20,000
100-00-49600-000-000	Taxes from Water Utility	86,308	100,000	89,446	100,000	-	0.00%	100,000
100-00-41320-000-000	Payment in Lieu of Taxes	8,721	8,000	4,727	8,000	8,153	101.91%	8,000
100-00-41810-000-000	Interest / Penalty on Taxes	-	100	7,210	100	-	0.00%	100
100-00-41900-000-000	Other Taxes	-		-	-	-	#DIV/0!	
	Total Taxes	**1,709,131**	**1,854,015**	**1,841,214**	**2,042,389**	**26,928**	**1.32%**	**2,062,786**
Special Assessments								
100-00-42300-000-000	Special Assessment Revenue	1,696	100	-	1,445	-	**0.00%**	1,445
	Total Special Assessments	**1,696**	**100**	**-**	**1,445**			**1,445**
Intergovernmental Revenues								
100-00-43410-000-000	WI State Shared Revenue	401,676	410,890	413,907	427,756	64,163	15.00%	436,785
100-00-43415-000-000	Expenditure Restraint		-	-	-	-		
100-00-43420-000-000	Fire Insurance Fee	13,866	13,866	15,860	15,860	17,084	107.72%	17,084
100-00-43430-000-000	Exempt Computer Aid	13,503	13,503	13,503	13,503	13,503	100.00%	13,503
100-00-43531-000-000	WI State Transportation Aid Revenue	151,185	152,294	152,161	154,024	115,450	74.96%	177,023
100-00-43416-000-000	Video Service Provider Aid		3,715	3,715	3,715	3,715	100.01%	3,715
100-00-43440-000-000	Personal Property Aid	8,571	56,336	67,612	61,297	67,612	110.30%	67,612
100-00-43534-000-000	LRIP Grant	-		-		-		
100-00-43211-000-000	Federal Law Enforcement Grants			-		-		
100-00-43535-000-000	Other Federal Grant - LRIP Simmon Dr	3,715	250	217,061	250	-	0.00%	250
100-00-43520-000-000	Fire Department Grants	-		2,128		-		
100-00-43521-000-000	LE Grants - Officer Training	-		-		-		
100-00-46212-000-000	Other - COPS Grant	-		-		1,283		
	Other - IT Grant					-		
	Total Intergovernmental Revenues	**592,516**	**650,853**	**885,947**	**676,404**	**282,810**	**41.81%**	**715,972**
Fines, Forfeits and Penalties								
	Forfeitures Collected							
100-00-45100-000-000	Court Fines Revenue	23,359	26,000	21,218	26,000	27,034	103.98%	26,000
100-00-45110-000-000	Parking Fines		100	-	100	-	0.00%	100
	Total Fines, Forfeits and Penalties	**23,359**	**26,100**	**21,218**	**26,100**	**27,034**	**103.58%**	**26,100**

Village of Osceola - 2027 Budget

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Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Licenses and Permits								
100-00-44110-000-000	Liquor Licenses	6,145	6,000	5,628	6,000	5,622	93.70%	6,000
100-00-44200-000-000	All non-liquor licenses	3,885	4,000	4,354	4,000	4,196	104.90%	4,000
100-00-44400-000-000	Planning and Zoning Fees	940	1,000	1,257	1,000	650	65.00%	1,000
100-00-44300-000-000	Building Permits	55,244	65,000	92,541	65,000	46,371	71.34%	65,000
100-00-44405-000-000	Escrow - Engineering Review	-	15,000	18,925	15,000	13,703	91.35%	15,000
100-00-44900-000-000	Cable Franchise Fees	13,014	15,000	11,837	15,000	7,414	49.43%	15,000
100-00-46311-000-000	Street Opening Permits	2,100	2,000	15,092	9,000	40,373	448.59%	9,000
100-00-46330-000-000	Downtown Parking Permits	1,251	1,000	1,360	1,000	-	0.00%	1,000
	Total Licenses and Permits	**82,579**	**109,000**	**150,994**	**116,000**	**118,329**	**102.01%**	**116,000**
Public Charges for Service								
100-00-44102-000-000	Dog Licenses	819	900	713	900	633	70.33%	900
100-00-46211-000-000	Charges for Public Service - Police	653	1,000	1,101	1,000	705	70.50%	1,000
100-00-46229-000-000	Other Police Revenue	-		-		-	#DIV/0!	
100-00-46310-000-000	Other Revenue	-				-	#DIV/0!	
100-00-46100-000-000	Admin Assesst Search	1,325	1,500	2,535	1,500	1,050	70.00%	1,500
100-00-44400-000-000	Zoninging Permits & Fees		1,000	1,257	1,000	650	65.00%	1,000
100-00-44401-000-000	Zoning Compliance Letters	-	100	-	100	-	0.00%	100
100-00-47491-000-000	Public Fire Protection	239,454	239,454	239,443	239,454	-	0.00%	246,638
100-00-46850-000-000	RDA Administrative Fee	-	-		-	-	#DIV/0!	-
100-00-46222-000-000	Fire Revenue from Townships	193,903	140,000	140,000	140,000	70,700	50.50%	142,814
	Public Charges for Service	**436,154**	**383,954**	**385,049**	**383,954**	**73,738**	19.20%	**393,952**
Misc. General Revenue								
100-00-48100-000-000	Interest Income	104,945	80,000	107,426	50,000	29,976	**59.95%**	90,000
100-00-48307-000-000	Oakey Park Tower - Verizon Lease				15,000	6,500	43.33%	15,000
						-		
						-		
100-00-48309-000-000	Sale of Property	324,761	350,000	321,258		-		
100-00-48310-000-000	Sale of Assets	8,000				-		
100-00-48400-000-000	Recoveries and Reimbursements	7,973		3,422	-	634		
100-00-48401-000-000	Recoveries and Reimbursements	82,001		5,892	-	21,862		
100-00-48402-000-000	Recoveries & Reimbursements - Police			3,908	-	66,457		
100-00-48500-000-000	Donations	15,000	15,000	20,120	15,000	15,000		15,000
100-00-48501-000-000	Donations - Police					-		
100-00-48502-000-000	Donations - Fire	69,609				7,500		
100-00-48900-000-000	Misc. Revenues	-		126		43		
100-00-48990-000-000	Refund Prior Year Expense	-				-		
	Misc. General Revenue	**612,289**	**445,000**	**462,152**	**80,000**	**147,972**	184.97%	**120,000**

Village of Osceola - 2027 Budget

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Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Other Financing Sources								
100-00-49280-000-000	Transfer In - Room Tax Fund	8,557	5,000		5,000	-	0.00%	5,000
100-00-49600-000-000	Transfer In - Water Fund Repmt of Well 4 Adv	-	45,150		-		#DIV/0!	-
	Additional Borrow for budget			176,257				
	Use of General Fund Balance	-	108,495	-	127,037		0.00%	
	Maintenance & Equipment Borrow	130,000			150,950		0.00%	166,330
	Subtotal Other Financing Sources	**138,557**	**158,645**	**176,257**	**282,987**		**0.00%**	**171,330**
TOTAL REVENUES		**3,596,281**	**3,627,667**	**3,922,831**	**3,609,279**	**676,811**	**108.14%**	**3,607,585**
EXPENSES (CATEGORIAL BREAKDOWN)								
	Legislative	107,248	96,715	85,857	97,137	53,312	88.77%	95,196
	Administration	230,897	226,117	360,025	237,856	317,654	159.22%	253,241
	Police	604,279	785,820	770,878	867,706	636,024	98.10%	799,326
	Fire	233,643	208,724	210,526	225,446	101,335	100.86%	225,689
	Streets	195,526	244,020	222,691	232,233	134,053	91.26%	261,370
	Street Lights	43,289	41,000	39,474	40,250	41,397	96.28%	44,370
	Street Signs	5,742	11,098	8,873	11,545	3,951	79.95%	10,510
	Garage	121,608	128,225	112,613	136,280	96,456	87.82%	128,804
	Sanitation	18,447	19,062	16,358	23,198	13,228	85.81%	24,431
	Parks	130,593	149,855	123,211	165,597	115,375	82.22%	157,920
	Economic Development	18,592	21,575	19,351	20,260	10,493	89.69%	20,320
	General Fund Transfers	186,500	202,500	202,500	202,500		100.00%	207,500
	Debt Relief	931,836	1,105,567	1,105,567	984,446		100.00%	996,494
100-00-52210-226-000	Public Fire Protection (Hydrants)*	239,454	239,454	239,443	239,454		100.00%	246,638
100-00-55700-000-000	Animal Control	707	600	493	600	347	82.17%	600
100-00-52300-000-000	Ambulance*	42,360	42,390	42,390	42,945	42,945	100.00%	43,350
100-00-52400-215-000	Building Inspection*	49,616	40,000	88,415	40,000	26,694	124.04%	60,000
100-00-51930-511-000	Insurance*	2,500	4,225	-	4,225	9,582	50.00%	4,225
100-00-51510-215-000	Auditor	13,596	22,000	10,579	22,000	8,800	67.98%	12,000
100-00-51530-215-000	Assessor	13,200	13,200	13,600	13,200	14,000	100.00%	13,200
100-00-51530-390-000	Assessor Misc Contractual	2,052	2,400	2,351	2,400		85.50%	2,400
	TOTAL GENERAL FUND OPERATING EXPENDITURES	**3,191,685**	**3,604,546**	**3,675,195**	**3,609,278**	**1,625,646**	**101.96%**	**3,607,585**
TOTAL EXPENSES		**3,191,685**	**3,604,546**	**3,675,195**	**3,609,278**	**1,625,646**	**94.83%**	**3,607,585**
SUMMARY								
	REVENUE	**3,596,281**	**3,627,667**	**3,922,831**	**3,609,279**	**676,811**	**112.91%**	**3,607,585**
	EXPENSES	**3,191,685**	**3,604,546**	**3,675,195**	**3,609,278**	**1,625,646**	**94.83%**	**3,607,585**
	BALANCE (REVENUE OVER EXPENSES)	**404,596**	**23,121**	**247,636**	**0**	**(948,835)**		**0**
						REVENUES OVER 2026 PROJECTED:		**0**

Village of Osceola - 2027 Budget

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ADMINISTRATION DEPARTMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026	2027 Proposed
Wages								
100-00-51410-110-000	Administration	197,650	234,000	206,718	208,286	154,696	74.27%	214,700
100-00-51410-114-000	Wages -Maintenance	6,677	9,000	7,419	9,000	6,627	73.63%	9,000
	Total Wages	**204,327**	**243,000**	**214,137**	**217,286**	**161,323**	74.24%	**223,700**
Benefits								
100-00-51410-133-000	Health	62,692	71,100	65,124	69,750	48,017	68.84%	75,000
100-00-51410-133-000	Hospital and Dental		-		-			-
100-00-51410-132-000	WRS	14,991	16,700	14,835	17,550	11,592	66.05%	18,100
100-00-51410-130-000	FICA	13,095	15,200	12,780	13,000	9,457	72.75%	16,150
100-00-51410-131-000	Medicare	3,051	3,600	2,989	3,050	2,212	72.52%	3,800
100-00-51410-134-000	Life Insurance	541	855	593	688	518	75.29%	720
100-00-51410-520-000	Workers Comp	4,149	4,986	3,745	4,156	-	0.00%	6,175
100-00-51410-137-000	Unemployment	-	3,000		2,500	-	0.00%	2,500
100-00-51410-136-000	LTD	878	935	878	776	807	103.99%	1,125
	Total Benefits	**99,397**	**116,376**	**100,944**	**111,470**	**72,603**	**65.13%**	**123,570**
Equipment and Operating								
100-00-51410-330-000	Travel/Transportation	1,785	2,000	1,855	2,000	1,756	87.80%	2,000
100-00-51410-331-000	Training and Education	1,044	1,500	933	1,500	518	34.53%	1,500
100-00-51410-200-000	Employee Relations	-	500	-	500	-	0.00%	500
100-00-51410-220-000	Electricity	3,558	3,500	3,657	3,500	2,762	78.91%	3,800
100-00-51410-226-000	Water & Sewer	710	700	707	700	552	78.86%	750
100-00-51410-227-000	Natural Gas	2,233	4,000	3,151	4,000	2,178	54.45%	4,000
100-00-51410-223-000	Telephone	4,576	4,300	4,459	4,300	3,676	85.49%	4,500
100-00-51410-332-000	Special Services	6,036	800	4,831	800	585	73.13%	5,000
100-00-51410-217-000	IT Support	24,749	30,000	30,649	33,000	28,713	87.01%	33,000
100-00-51410-295-000	Engineering	88,149	40,000	167,144	40,000	22,263	55.66%	40,000
100-00-51410-339-000	Other Special Services	275	200	613	200	1,129	564.50%	800
100-00-51410-250-000	Election Expense	8,485	4,500	5,014	4,500	3,879	86.20%	4,500
100-00-51410-232-000	Building Maintenance	11,309	15,000	12,366	15,000	10,096	67.31%	15,000
100-00-51410-321-000	Publishing	(15)		-		(225)		
100-00-51410-313-000	Copier	1,242	1,500	1,025	1,500	993	66.20%	1,500
100-00-51410-390-000	Misc. Contractual	1,310	100	1,777	100	106	106.00%	100
100-00-51410-320-000	Dues & Publications	237	500	147	500	105	21.00%	500
100-00-51410-310-000	Office Supplies	(2,203)	1,600	7,259	1,600	226	14.13%	1,600
100-00-51410-340-000	Operating Supplies	9,369	2,000	1,812	2,000	952	47.60%	2,000
100-00-51410-312-000	Postage	4,960	5,500	5,109	5,500	2,925	53.18%	5,500

Village of Osceola - 2027 Budget

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ADMINISTRATION DEPARTMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026	2027 Proposed
100-00-51410-241-000	Repair and Maintenance Supplies	3,009	2,000	1,700	2,000	539	26.95%	2,000
100-00-51410-214-000	County Government	-		-		-		
	Total Equipment and Operating	**170,818**	**120,200**	**254,208**	**123,200**	**83,728**	**67.96%**	**128,550**
ADMINISTRATION EXPENSES SUBTOTAL		**474,542**	**479,576**	**569,289**	**451,956**	**317,654**	**70.28%**	**475,820**
ALLOCATIONS TO DEPARTMENTS								
100-00-51410-790-000	Expenses Allocation to other Funds	(193,645)	(203,459)	(148,240)	(153,076)		0.00%	(151,555)
450-00-56730-000-000	Admin Expenses Charged to TIF #3			(5,512)	(5,512)		0.00%	(5,512)
460-00-46730-000-000	Admin Expenses Charged to TIF #4			(5,512)	(5,512)		0.00%	(5,512)
	Expenses Allocated to Stormwater Mgmt							(10,000)
100-00-51410-791-000	Expenses Allocated to Project Mgmt	(50,000)	(50,000)	(50,000)	(50,000)		0.00%	(50,000)
	TOTAL EXPENSES ALLOCATED TO DEPARTMENTS	**(243,645)**	**(253,459)**	**(209,264)**	**(214,100)**		0.00%	**(222,579)**
TOTAL ADMINISTRATION (EXPENSES MINUS ALLOCATIONS)		**230,897**	**226,117**	**360,025**	**237,856**	**317,654**	**133.55%**	**253,241**

Village of Osceola - 2027 Budget

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LEGISLATIVE DEPARTMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-51100-110-000	Wages	26,000	26,000	26,000	26,000	12,637	48.60%	26,000
100-00-51100-111-000	Boards and Commissions	6,337	3,600	2,100	3,600	160	4.44%	3,600
	Total Wages	**32,337**	**29,600**	**28,100**	**29,600**	**12,797**	**43.23%**	**29,600**
Benefits								
100-00-51100-130-000	FICA	1,612	1,550	1,612	1,550	783	50.52%	1,612
100-00-51100-131-000	Medicare	377	365	377	365	183	50.14%	377
100-00-51100-520-000	Workers Comp	455	423	411	422	-	0.00%	616
	Fringe Benefits	1,989	1,915		1,915	-	0.00%	2,605
	Total Benefits	**1,989**	**1,915**	**2,400**	**2,337**	**966**	**41.34%**	**2,605**
Equipment and Operating								
100-00-51100-200-000	Employee Relations	918	500	320	500	100	20.00%	500
100-00-51100-219-000	Recruiting/Hiring Support	-	-	-	-			-
100-00-51100-212-000	Code Update	3,980	5,000	3,104	5,000		0.00%	4,000
100-00-51100-321-000	Publishing	13,983	12,000	8,556	12,000	8,404	70.03%	10,791
100-00-51100-320-000	Dues and Publications	1,544	1,500	8,835	1,500	110	7.33%	1,500
100-00-51100-340-000	Operating Supplies / Services	61	200	33	200	87	43.50%	200
100-00-51100-203-000	Support for Local Programs	-		-	-	-		
	Total Equipment and Operating	**20,486**	**19,200**	**20,848**	**19,200**	**8,701**	**45.32%**	**16,991**
Legal Services								
100-00-51300-215-000	Legal Counsel - General	43,036	30,000	14,307	30,000	19,136	63.79%	30,000
100-00-51300-209-000	Legal Services - Prosecutor	9,400	16,000	20,202	16,000	11,712	73.20%	16,000
	Total Legal Services	**52,436**	**46,000**	**34,509**	**46,000**	**30,848**	67.06%	**46,000**
TOTAL LEGISLATIVE		**107,248**	**96,715**	**85,857**	**97,137**	**53,312**	**54.88%**	**95,196**

Village of Osceola - 2027 Budget

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AIRPORT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
REVENUES								
Operating Revenues								
250-00-46340-000-000	Hanger Fees	53,925	62,300	61,891	62,300	36,727	99.34%	62,300
250-00-46345-000-000	Fuel System Lease	4,000	4,000	4,000	4,000	2,000	100.00%	4,000
250-00-46341-000-000	Fuel Flow Fee	3,586	3,000	3,309	3,000	1,383	110.30%	3,000
250-00-46342-000-000	Farm Rental	18,120	18,000	18,120	18,000	9,060	100.67%	18,000
250-00-46343-000-000	Land Rental - Kirvida	16,200	16,000	16,200	16,000	-	101.25%	16,000
250-00-46344-000-000	Misc Revenue	-		-				
	Landing Fees	-		-				
250-00-48440-000-000	Recoveries and Reimbursements	-	-					-
	Interest Revenue from CD's	-	-		1,750			1,750
250-00-49200-000-100	Transfer in from the General Fund	-	7,500	-	7,500			7,500
	Total Operating Revenues	**95,831**	**110,800**	**103,520**	**112,550**	**49,170**	**93.43%**	**112,550**
TOTAL REVENUES		**95,831**	**110,800**	**103,520**	**112,550**	**49,170**	**93.43%**	**112,550**
Operating and Equipment								
250-00-53510-220-000	Electricity	6,542	7,000	6,998	7,000	4,898	99.97%	7,000
250-00-53510-226-000	Water and Sewer	1,389	1,500	1,546	1,500	628	103.07%	1,500
250-00-53510-227-000	Natural Gas/Fuel	406	600	487	600	137	81.17%	600
250-00-53510-223-000	Telephone	1,941	2,300	2,670	2,300	1,236	116.09%	2,300
250-00-53510-216-000	Special Services	951	720	24,830	720	24,657	3448.61%	25,000
250-00-53510-400-000	Ice and Snow Removal	10,375	35,000	30,704	35,000	12,646	87.73%	35,000
250-00-53510-215-000	Airport Manager Contract	14,208	20,000	19,864	20,000	9,026	99.32%	20,000
250-00-53510-401-000	Grass Mowing	10,083	10,380	11,917	10,380	4,583	114.81%	10,380
250-00-53510-231-000	Equipment Maintenance	383	500	-	500	-	0.00%	500
250-00-53510-291-000	Fuel Tank Monitoring and Inspection	4,336	1,200	6,125	4,330	3,300	510.42%	4,330
250-00-53510-232-000	Building Maintenance	2,541	4,000	-	4,000	641	0.00%	4,000
250-00-53510-233-000	Grounds Maintenance	4,067	780	1,952	780	2,090	250.26%	780
	Pavement Maintenance			-				
250-00-53510-335-000	Admin Fee		10,000	-	10,000		0.00%	10,000
	Misc. Contractual Services							
250-00-53510-340-000	Operating Supplies	918	2,000	1,244	2,240	1,212	62.20%	2,240
250-00-53510-312-000	Postage	400	200	166	200	115	83.00%	200
250-00-53510-241-000	Repair and Maintenance Supplies							
	Other Operating Equipment							
250-00-59200-000-000	Tfr to Other Funds							
250-00-53510-510-000	Property Insurance	12,988	7,500	11,261	13,000	5,735	150.15%	13,000
TOTAL EXPENSES		**71,528**	**103,680**	**119,764**	**112,550**	**70,904**		**136,830**

SUMMARY

REVENUES	**95,831**	**110,800**	**103,520**	**112,550**	**49,170**	**93.43%**	**112,550**

Village of Osceola - 2027 Budget

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AIRPORT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
	EXPENSES	71,528	103,680	119,764	112,550	70,904	115.51%	136,830
	BALANCE (REVENUES OVER EXPENSES)	24,303	7,120	(16,244)	-	(21,734)	(0)	(24,280)

Village of Osceola - 2027 Budget

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MUNICIPAL COURT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
REVENUES								
Court Revenues								
275-00-45110-000-000	Municipal Court Revenue	24,046	13,430	15,317	18,305	-	0.00%	18,305
275-00-49200-000-000	Due from Other Govts - Osceola	40,000	40,000	40,000	40,000	-	0.00%	40,000
275-00-14100-000-000	Due from other Govts - Dresser	-	3,000	-	3,000	-	0.00%	3,000
	Total Court Revenues	**64,046**	**56,430**	**55,317**	**61,305**		**0.00%**	**61,305**
TOTAL REVENUES		**64,046**	**56,430**	**55,317**	**61,305**		**98.03%**	**61,305**
EXPENSES								
Wages								
275-00-51200-110-000	Wages	24,314	28,165	23,537	28,165	16,506	58.60%	20,500
	Total Wages	**24,314**	**28,165**	**23,651**	**28,165**	**16,506**	**58.60%**	**20,500**
Benefits								
275-00-51200-133-000	Health and Dental	4,075	3,750	2,285	4,100	2,437	59.44%	-
275-00-51200-132-000	WRS	1,165	1,100	1,080	1,200	547	45.58%	900
275-00-51200-130-000	FICA	1,494	2,800	1,413	2,800	999	35.68%	1,275
275-00-51200-131-000	Medicare	349	400	330	400	234	58.50%	300
275-00-51200-134-000	Life Insurance	218	100	282	100	44	44.00%	-
275-00-51200-520-000	Workers Comp	542	238	489	600		0.00%	300
275-00-51200-136-000	LTD	81	227	68	90	12	13.33%	-
	Total Benefits	**7,924**	**8,615**	**5,947**	**9,290**	**4,273**	**46.00%**	**2,775**
Operating and Equipment								
275-00-51200-330-000	Travel/Transportation	1,919	1,100	1,304	1,100	580	52.73%	1,100
275-00-51200-331-000	Training and Education	840	1,000	840	1,000	800	80.00%	1,000
275-00-51200-223-000	Phone System	764	600	443	600	306	51.00%	600
275-00-51200-216-000	Special Services	902	200	898	200	585	292.50%	200
275-00-51200-217-000	IT Support/Software	13,953	13,500	16,757	17,700	10,904	61.60%	17,700
275-00-51200-225-000	Copier	1,075	1,200	1,138	1,200	761	63.42%	1,200
275-00-51200-290-000	Misc. Contractural Services	-	150	-	150	-	0.00%	150
275-00-51200-310-000	Office Supplies	2,066	500	227	500	422	84.40%	500
275-00-51200-340-000	Operating Supplies	-	500	366	500	626	125.20%	500
275-00-51200-312-000	Postage	86	800	476	800	216	27.00%	800
275-00-51200-517-000	Judge Bond Insurance Public Officials	20	100	255	100		0.00%	100
	Total Operating and Equipment	**21,625**	**19,650**	**22,704**	**23,850**	**15,200**	**63.73%**	**23,850**

Village of Osceola - 2027 Budget

10/5/2026

MUNICIPAL COURT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
TOTAL EXPENSES		53,863	56,430	52,302	61,305	35,979	92.68%	47,125

SUMMARY							
REVENUES	64,046	56,430	55,317	61,305	-	98.03%	61,305
EXPENSES	53,863	56,430	52,302			92.68%	47,125
BALANCE (REVENUES OVER EXPENSES)	10,183	-	3,015			0	14,180

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

FIRE DEPARTMENT

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages									
100-00-52200-122-000	Fire Fighting	40,950	72,533	64,886	62,947	64,886	28,793	44.37%	64,886
100-00-52200-113-000	Officers	15,450		14,678	-	14,678	-	0.00%	14,678
100-00-52200-125-000	Fire Inspections	12,000	15,792		13,845		8,493		
100-00-52200-121-000	Drills	3,500	-		-				
100-00-52200-124-000	Meetings	2,700	-		190				
100-00-52200-123-000	Maintenance	3,400	3,080		3,080		1,040		
	Total Wages	**78,000**	**91,405**	**79,564**	**80,062**	**79,564**	**38,326**	48.17%	**79,564**
Benefits									
100-00-52200-132-000	Retirement	3,600	8,310	8,310	7,940	8,310	7,820	94.10%	8,310
100-00-52200-130-000	FICA	5,500	5,695	5,000	4,961	5,695	2,376	41.72%	5,000
100-00-52200-131-000	Medicare	2,500	1,332	1,000	1,160	1,332	556	41.74%	1,400
100-00-52200-520-000	Workers Comp	2,000	1,130	1,085	1,020	1,130		0.00%	2,000
	Fringe Benefits	-							
	Total Benefits	**13,600**	**16,467**	**15,395**	**15,081**	**16,467**	**10,752**	**65.29%**	**16,710**
Equipment and Operating									
100-00-52200-311-000	Health Screening	-	-	1,200	-	400	-	0.00%	400
100-00-52200-330-000	Travel/Transportation	100	-	100	-	100	-	0.00%	100
100-00-52200-331-000	Training and Education	3,000	2,965	3,000	854	3,000	760	25.33%	3,000
100-00-52200-220-000	Electricity	9,000	7,696	9,000	8,326	9,000	6,052	67.24%	9,000
100-00-52200-226-000	Water and Sewer	3,200	4,777	3,200	4,662	3,200	4,252	132.88%	3,200
100-00-52200-227-000	Natural Gas	7,000	4,012	7,000	5,429	5,685	4,647	81.74%	5,685
100-00-52200-223-000	Telephone/Internet	3,000	2,888	3,000	2,458	3,000	1,850	61.67%	3,000
100-00-52200-332-000	Special Services	2,000	5,857	2,000	277	2,000	285	14.25%	2,000
100-00-52200-400-000	Snow and Ice Removal	3,000	2,656	3,000	5,877	3,000	3,361	112.03%	3,000
100-00-52200-217-000	IT Support	3,700	6,189	3,700	7,189	7,800	9,145	117.24%	7,800
100-00-52200-231-000	Equipment Maintenance	2,200	1,692	4,200	5,433	4,200	895	21.31%	4,200
100-00-52200-236-000	Equipment Maintenance and Testing	6,000	6,222	6,000	8,702	6,000	2,194	36.57%	6,000
100-00-52200-232-000	Building Maintenance	13,000	11,784	13,000	8,056	13,000	9,731	74.85%	13,000
100-00-52200-235-000	Vehicle Repairs	7,500	11,329	8,000	7,604	8,000	5,260	65.75%	8,000
100-00-52200-320-000	Dues and Publications	600	-	600	-	600	-	0.00%	600
100-00-52200-310-000	Office Supplies	300	-	300	-	300	654	218.00%	300
100-00-52200-340-000	Operating Supplies	2,000	979	1,000	292	1,000	87	8.70%	1,000
100-00-52200-312-000	Postage	200	41	200	182	250	49	19.60%	250
100-00-52200-342-000	Fire Prevention Supplies	800	892	800	-	800	724	90.50%	800
100-00-52200-241-000	Repair and Maintenance Supplies	1,500	-	1,000	720	1,000	-	0.00%	1,000
100-00-52200-239-000	Small Tools	3,000	1,463	3,000	777	3,000	-	0.00%	3,000
100-00-52200-140-000	Pager Replacement	3,500	2,322	3,500	2,800	3,000	-	0.00%	3,000
100-00-52200-346-000	Personal Protective Equipment	12,000	11,905	12,000	12,098	12,000		0.00%	12,000
100-00-52200-372-000	Gas and Oil	3,000	2,322	3,000	2,409	3,000	1,859	61.97%	3,000

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

FIRE DEPARTMENT

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
100-00-52200-242-000	Vehicle Parts	4,000	5,700	4,000	2,094	4,000	452	11.30%	4,000
100-00-52200-511-000	Liability Insurance	9,000	22,080	7,965	19,144	22,080		0.00%	22,080
	Total Equipment and Operating	**102,600**	**115,771**	**103,765**	**105,383**	**119,415**	**52,257**	43.76%	**119,415**
FIRE DEPARTMENT EXPENSES SUBTOTAL		**194,200**	**223,643**	**198,724**	**200,526**	**215,446**	**101,335**	**47.03%**	**215,689**
100-00-52200-335-000	Administrative Charge	10,000	10,000	10,000	10,000	10,000		**0.00%**	10,000
TOTAL FIRE DEPARTMENT EXPENSES		**204,200**	**233,643**	**208,724**	**210,526**	**225,446**	**101,335**	**44.95%**	**225,689**

Village of Osceola - 2027 Budget

10/5/2026

LIBRARY

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
REVENUES								
Operating Revenues								
240-00-43500-000-000	ACT 150 Funds	178,864	182,350	182,354	181,470	181,584	100.06%	170,241
240-00-49200-000-000	Transfer from the Village General Fund	139,000	155,000	155,000	155,000		0.00%	160,000
240-00-49201-000-000	Transfer from the Book Fund	-	900	900	900	900	100.00%	900
240-00-46710-000-000	Fines	1,068	400	1,133	400	482	120.50%	400
240-00-46711-000-000	Copies and Faxes	2,002	1,500	2,436	1,500	1,260	84.00%	1,500
240-00-46712-000-00	Library Cards for MN Residents	975	500	600	500	200	40.00%	500
240-00-46714-000-000	Donations - General	4,880	5,000	6,602	5,000	5,873	117.46%	5,000
240-00-48500-000-000	Donations Children's Programming	5,615	2,500	5,300	2,500	3,050	122.00%	2,500
240-00-43600-000-000	Grants	2,000	2,000	-	2,000	1,000	50.00%	2,000
240-00-48110-000-000	Interest Income	-	-				#DIV/0!	-
	Carryover from Previous Year				8,402		0.00%	5,000
240-00-46713-000-000	Recoveries & Reimbursements	25	-	218		479	#DIV/0!	-
	Total Operating Revenues	**334,429**	**350,150**	**354,543**	**357,672**	**194,828**	**54.47%**	**348,041**
TOTAL REVENUES		**334,429**	**350,150**	**354,543**	**357,672**	**194,828**	**54.47%**	**348,041**
EXPENSES								
Wages (221-41-55110-110-000)								
240-00-55110-110-000	Director	41,049	46,500	47,373	48,000	35,082	73.09%	49,500
240-00-55110-120-000	Part Time	125,348	137,009	122,715	132,923	90,342	67.97%	131,730
240-00-51600-110-000	Building Maintenance	3,383	3,500	4,588	4,500	3,278	72.84%	4,500
	Total Wages	**169,780**	**187,009**	**174,676**	**185,423**	**128,702**	**69.41%**	**185,730**
Benefits								
240-00-55110-133-000	Hospital/Dental	4,828	4,800	4,800	4,800	3,600	75.00%	4,800
240-00-55110-132-000	WRS	6,413	8,220	7,719	10,135	5,953	58.74%	10,520
240-00-55110-130-000	FICA	11,066	11,900	10,812	11,220	7,946	70.82%	11,250
240-00-55110-131-000	Medicare	2,588	2,800	2,529	2,625	1,858	70.78%	2,700
240-00-55110-134-000	Life Insurance	344	400	455	525	365	69.52%	500
240-00-55110-520-000	Workers Comp	2,927	3,850	2,642	4,300	-	0.00%	4,400
240-00-55110-136-000	Long Term Disability	217	250	217	250	175	70.00%	250
	Total Benefits	**28,383**	**32,220**	**29,174**	**33,855**	**19,897**	**58.77%**	**34,420**

Village of Osceola - 2027 Budget

10/5/2026

LIBRARY

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Equipment and Operating								
240-00-55110-331-000	Training, Education, Travel & Transportation	572	1,500	1,767	1,500	269	17.93%	1,500
240-00-55110-220-000	Electricity (1)	10,675	12,000	10,971	12,000	8,287	69.06%	12,000
240-00-55110-226-000	Water and Sewer (1)	1,420	1,200	1,413	1,300	1,104	84.92%	1,300
240-00-55110-227-000	Natural Gas (1)	4,467	9,000	6,302	8,000	4,356	54.45%	8,000
240-00-55110-223-000	Telephone/Internet	8,211	8,000	10,553	8,250	7,318	88.70%	8,250
240-00-55110-216-000	Special Services	480	-	-	-	-	#DIV/0!	-
240-00-55110-217-000	IT Support	7,271	7,000	9,450	9,900	8,617	87.04%	9,900
240-00-55110-335-000	Administration and Accounting	7,000	7,000	7,000	7,000	-	0.00%	7,000
240-00-55110-218-000	MORE Contract	18,292	19,370	19,370	21,000	20,963	99.82%	21,000
240-00-55110-232-000	Building Maintenance	9,961	20,000	19,738	20,000	15,749	78.75%	20,000
240-00-55110-320-000	Marketing	517	1,050	366	1,250	431	34.48%	1,250
240-00-55110-225-000	Printer Copier	2,299	2,500	2,398	2,500	2,092	83.68%	2,500
240-00-55110-390-000	Misc Contractural Services/ Misc	9,028	-		-		#DIV/0!	-
240-00-55110-310-000	Office Supplies	363	500	190	500	109	21.80%	500
240-00-55110-340-000	Operating Supplies	3,911	4,500	3,378	4,500	2,444	54.31%	4,500
240-00-55110-312-000	Postage	722	1,000	998	1,000	684	68.40%	1,000
240-00-55110-450-000	Programming Adult	2,850	2,500	2,224	2,500	2,176	87.04%	2,500
240-00-55110-451-000	Programming Early Lit/Child/Teen/Family	4,565	4,000	3,275	4,000	2,303	57.58%	4,000
240-00-55110-452-000	Books	19,821	14,000	18,980	14,000	12,157	86.84%	14,000
240-00-55110-453-000	Periodicals	1,281	1,750	1,488	1,500	1,232	82.13%	1,500
240-00-55110-454-000	AV MATERIALS	1,892	3,700	2,213	5,120	2,594	50.66%	5,120
240-00-55110-241-000	Repair and Maintenance (in bldg maint)	1,892	-	698	-	475	#DIV/0!	-
240-00-55110-380-000	Business Equipment	1,105	1,000	217	1,000	-	0.00%	1,000
240-00-55110-460-000	Furniture and Fixtures	9,589	1,000	4,243	1,000	478	47.80%	1,000
240-00-55110-470-000	Computer Upgrades		4,080	3,916	4,080	4,256	104.31%	4,080
240-00-55110-511-000	Liability Insurance	6,494	4,225	5,631	6,494	-	0.00%	6,494
	Total Equipment and Operating	**134,678**	**130,875**	**136,778**	**138,394**	**98,094**	**70.88%**	**138,394**
TOTAL EXPENSES		**332,841**	**350,104**	**340,628**	**357,672**	**246,693**	**68.97%**	**358,544**

SUMMARY							
REVENUES	**334,429**	**350,150**	**354,543**	**357,672**	**194,828**	54.47%	**348,041**
EXPENSES	**332,841**	**350,104**	**340,628**	**357,672**	**246,693**	68.97%	**358,544**
BALANCE (REVENUE OVER EXPENSES)	**1,588**	**46**	**13,915**	**-**	**(51,865)**		**(10,503)**

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

POLICE DEPARTMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed	CHIEF & 5 COPS
Wages									
100-00-52100-110-000	Full-Time Wages	254,389	389,900	373,438	432,125	334,426	77.39%	379,281	456,000
100-00-52100-120-000	Part-Time Wages	2,796	3,000	2,605	3,000	2,400	80.00%	3,000	3,000
100-00-52100-112-000	Wages-Clerical	56,000	56,020	56,182	57,695	42,394	73.48%	62,400	62,400
100-00-52100-119-000	Overtime and Shift Premium	6,373	10,000	10,687	10,000	13,231	132.31%	10,000	10,000
	Total Wages	**319,558**	**458,920**	**442,912**	**502,820**	**392,451**	**78.05%**	**454,681**	**531,400**
Benefits									
		-	-					-	
100-00-52100-133-000	Hospital and Dental-HSA	52,225	57,950	56,929	66,000	55,085	83.46%	55,325	60,121
100-00-52100-132-000	WRS	43,244	55,200	61,292	68,900	54,577	79.21%	61,300	73,000
100-00-52100-130-000	FICA	19,652	27,650	27,375	30,400	24,399	80.26%	27,400	32,150
100-00-52100-131-000	Medicare	4,596	5,185	6,402	7,100	5,706	80.37%	6,405	7,520
100-00-52100-134-000	Life Insurance	460	463	630	675	564	83.56%	600	675
100-00-52100-520-000	Workers Comp	9,784	8,112	8,831	11,608	-	0.00%	10,500	12,300
100-00-52100-136-000	LTD	1,222	1,390	1,396	1,733	2,022	116.68%	1,980	2,340
	Total Benefits	**131,183**	**155,950**	**162,855**	**186,416**	**142,353**	**76.36%**	**163,510**	**188,106**
Equipment and Operating									
100-00-52100-138-000	Uniforms	2,819	4,300	8,780	6,500	4,342	66.80%	5,400	6,500
100-00-52100-139-000	Vest Replacement	-	2,800	5,021	2,400	1,879	78.29%	2,400	2,400
100-00-52100-330-000	Travel/Transportation	1,028	4,000	1,150	3,000	1,105	36.83%	3,000	3,000
100-00-52100-331-000	Training and Education	1,544	4,000	2,098	3,000	729	24.30%	3,000	3,000
100-00-52100-201-000	Community Relations	327	-	-	-	-		-	-
	Officer Wellness Program		1,000		-			-	-
100-00-52100-220-000	Electricity	8,103	7,250	8,223	7,250	6,187	85.34%	8,400	8,400
100-00-52100-226-000	Water and Sewer	710	910	707	910	552	60.66%	850	850
100-00-52100-227-000	Natural Gas	2,233	4,100	3,151	3,000	2,178	72.60%	3,200	3,200
100-00-52100-223-000	Telephone	3,551	4,000	3,747	3,000	3,000	100.00%	4,000	4,000
100-00-52100-224-000	Cell Phone	4,763	4,310	4,265	5,130	3,089	60.21%	5,130	5,130
100-00-52100-332-000	Special Services	2,439	7,050	5,751	4,400	2,171	49.34%	6,000	6,000
100-00-52100-219-000	Police Recruiting (Included W/Special Svcs)	-	-	-	-		#DIV/0!	-	-
100-00-52100-217-000	IT Support	29,732	29,200	31,925	34,400	28,267	82.17%	35,000	35,000
100-00-52100-231-000	Equipment (inlcluding firearms) (Incl w/other)	2,530		-					
100-00-52100-237-000	Equipment Maintenance - Warning Siren	1,896	1,500	1,251	1,500	1,834	122.27%	1,500	1,500
100-00-52100-232-000	Building Maintenance	15,013	22,000	17,683	22,000	14,079	64.00%	22,000	22,000
100-00-52100-235-000	Vehicle Repair Parts & Maintenance	4,099	6,200	4,255	6,200	10,531	169.85%	6,200	6,200
100-00-52100-313-000	Copier	1,075	1,400	1,138	900	993	110.33%	1,200	1,200
100-00-52100-390-000	Misc. Contractual Services	10,429	7,600	7,851	8,200	6,310	76.95%	8,200	8,200
100-00-52100-333-000	Evidence Processing	2,010	2,000	1,545	1,500	750	50.00%	1,575	1,575
100-00-52100-320-000	Dues & Publications (Included w/other)	150	-	-	-			-	
100-00-52100-310-000	Office Supplies	857	1,200	845	1,000	1,107	110.70%	1,000	1,000
100-00-52100-340-000	Operating Supplies	48	1,800	1,296	1,500	972	64.80%	1,500	1,500
100-00-52100-341-000	Ammunition & Range Supplies	3,621	2,000	2,075	1,500	-	0.00%	2,000	2,000
100-00-52100-312-000	Postage	159	900	549	500	449	89.80%	550	550
100-00-52100-241-000	Equipment Maintenance (With Repair & Maint	1,433	1,000	1,340	-	475		1,350	1,350
100-00-52100-239-000	Small Tools (incl w/other)	73	-	13	-			-	-

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

POLICE DEPARTMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed	CHIEF & 5 COPS
100-00-52100-372-000	Gas and Oil	8,022	13,000	8,880	13,000	9,490	73.00%	10,000	13,000
100-00-52100-242-000	Vehicle Parts (Incl w/other)	712	-	-	-	-		-	-
100-00-52100-395-000	SRO Program				3,000	731	24.37%	3,000	3,000
100-00-52100-511-000	Liability Insurance	19,482	12,750	16,892	20,000	-	0.00%	20,000	20,000
	Total Equipment and Operating	**128,858**	**146,270**	**140,431**	**153,790**	**101,220**	**66%**	**156,455**	**160,555**
POLICE DEPARTMENT EXPENSES SUBTOTAL		**579,599**	**761,140**	**746,198**	**843,026**	**636,024**	**75%**	**774,646**	**880,061**
100-00-52100-335-000	Administration Charge	24,680	24,680	24,680	24,680			24,680	24,680
TOTAL POLICE DEPARTMENT EXPENSES		**604,279**	**785,820**	**770,878**	**867,706**	**636,024**	**73%**	**799,326**	**904,741**

COST IMPACT - INCREASES FOR SERGEANT & ADM ASST	
WAGES	5,162.55
FRINGE	1,052.82
TOTAL	**6,215.37**

INCL IN 2027 PROPOSED BUDGET

COST FOR ONE OFFICER	
WAGES	101,178
UNIFORMS	1,200
GAS	2185
	104,563

Village of Osceola - 2027 Budget

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STREETS (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-53100-110-000	PW - Ice and Snow	51,279	63,761	64,476	55,500	43,193	77.83%	74,935
100-00-53105-110-000	Street Sweeping	-	-	11,029	-	4,116		-
100-00-53104-110-000	Street Maintenance	-	-		-			-
100-00-53103-110-000	Road Projects	2,801	3,438	2,933	3,033	4,436	146.26%	4,095
100-00-53101-110-000	Ditch Mowing	1,551	2,630	1,392	1,597	1,375	86.10%	2,270
100-00-53102-110-000	Animal Pickup	1,915	2,641	1,626	2,055	1,034	50.32%	2,800
	Total Wages	**57,546**	**72,470**	**81,456**	**62,185**	**54,154**	**87.09%**	**84,100**
Benefits								
100-00-53100-133-000	PW - Health/Dental	19,575	23,500	24,406	23,100	16,224	70.23%	26,620
100-00-53100-132-000	PW - WRS	4,588	5,000	5,506	4,200	3,764	89.62%	5,680
100-00-53100-130-000	PW - FICA	4,009	4,500	4,833	3,900	3,186	81.69%	5,220
100-00-53100-131-000	PW - Medicare	938	1,100	1,130	950	745	78.42%	1,220
100-00-53100-134-000	PW - Life Insurance	886	576	1,112	300	836	278.67%	255
100-00-53100-520-000	Workers Comp	1,099	1,014	992	1,500	-	0.00%	2,000
100-00-53100-137-000	PW - Unemployment	-	-	-	-	680	#DIV/0!	-
	LTD			-	238			415
	Total Benefits	**31,095**	**35,690**	**37,979**	**34,188**	**25,435**	74.40%	**41,410**
Equipment and Operating								
100-00-53100-330-000	Travel/Transportation	-	400	-	400		0.00%	400
100-00-53100-331-000	Training and Education	90	500	204	500		0.00%	500
100-00-53100-224-000	Cell Phone	2,245	1,800	1,712	1,800	1,141	63.39%	1,800
100-00-53100-530-000	Rents and Leases	-	100	-	100		0.00%	100
100-00-53100-332-000	Special Services	1,006	5,500	3,472	5,500	2,832	51.49%	5,500
100-00-53100-215-000	Contract Service - Snow	5,698	25,000	16,565	25,000	6,770	27.08%	20,000
100-00-53100-231-000	Equipment Maintenance	11,639	4,500	190	4,500	2,545	56.56%	4,500
100-00-53100-235-000	Vehicle Maintenance	9,048	10,000	2,140	10,000	9,895	98.95%	10,000
100-00-53100-321-000	Publishing	-	100	-	100		0.00%	100
100-00-53100-390-000	Misc. Contractual	5,183	1,500	149	1,500	110	7.33%	1,500
100-00-53100-320-000	Dues and Memberships	-	100	-	100		0.00%	100
100-00-53100-340-000	Operating Supplies	913	1,500	640	1,500	339	22.60%	1,500
100-00-53100-374-000	Ice and Snow Supplies	212	7,500	9,383	7,500	105	1.40%	7,500
100-00-53100-373-000	Line Painting Supplies	2,888	3,500	-	3,500		0.00%	3,500
100-00-53100-241-000	Repair and Maintenance Supplies	2,031	9,000	15,945	9,000	3,972	44.13%	9,000
100-00-53100-239-000	Small Tools	440	1,500	214	1,500		0.00%	1,500

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STREETS (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
100-00-53100-370-000	Road Materials	3,863	5,000	4,392	5,000	6,988	139.76%	10,000
100-00-53100-371-000	Sand and Salt	7,077	12,500	7,341	12,500	15,143	121.14%	12,500
100-00-53100-372-000	Gas and Oil	6,869	8,000	6,523	8,000	4,624	57.80%	8,000
100-00-53100-242-000	Vehicle Parts	1,312	3,150	2,715	3,150	-	0.00%	3,150
100-00-53100-214-000	County Government	-	400	-	400		0.00%	400
100-00-53100-511-000	Liability Insurance	1,299	4,310	1,126	4,310		0.00%	4,310
100-00-53100-810-000	PW - Equipment	15,572	500	1,045	500		0.00%	500
	Total Equipment and Operating	**77,385**	**106,360**	**73,756**	**106,360**	**54,464**	**51.21%**	**106,360**
STREETS EXPENSES SUBTOTAL		**166,026**	**214,520**	**193,191**	**202,733**	**134,053**	**66.12%**	**231,870**
100-00-53100-335-000	Administrative Charge	29,500	29,500	29,500	29,500		0.00%	29,500
STREETS EXPENSES TOTAL		**195,526**	**244,020**	**222,691**	**232,233**	**134,053**	**57.72%**	**261,370**

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STREET LIGHTS (PUBLIC WORKS)

Account Number	Description	2024 Actuals	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-53420-110-000	Wages	1969	2525	1682	2050	1703	0.49%	2,920
	Total Wages	**1,969**	**2,525**	**1,682**	**2,050**	**1,703**	**83.07%**	**2,920**
Benefits								
100-00-53420-133-000	Health and Dental	505	1000	537	800	497	62.13%	925
100-00-53420-132-000	WRS	135	200	117	150	114	76.00%	200
100-00-53420-130-000	FICA	119	175	101	150	96	64.00%	185
100-00-53420-131-000	Medicare	28	50	24	30	22	73.33%	45
100-00-53420-134-000	Life Insurance	-	30	-	10	-	0.00%	10
100-00-53420-520-000	Workers Comp	29	20	25	50	-	0.00%	70
	LTD	-	0		10		0.00%	15
	Fringe Benefits	816	1,475	804	1,200	729	60.75%	1,450
	Total Benefits	**816**	**1,475**	**804**	**1,200**	**729**	**60.75%**	**1,450**
Equipment and Operating								
100-00-53420-220-000	Electricity	26,205	25,000	25,855	25,000	20,162	80.65%	26,000
100-00-53420-231-000	Equipment Maintenance	14,299	10,000	261	10,000	18,803	188.03%	12,000
100-00-53420-340-000	Operating Supplies	-	1,000	-	1,000		0.00%	1,000
100-00-53420-241-000	Repair and Maint Supplies	-	1,000	10,872	1,000		0.00%	1,000
	Total Equipment and Operating	**40,504**	**37,000**	**36,988**	**37,000**	**38,965**	105.31%	**40,000**
TOTAL STREET LIGHTS EXPENSES		**43,289**	**41,000**	**39,474**	**40,250**	**41,397**	**96.28%**	**44,370**

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STREET SIGNS (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-53580-110-000	Wages	3,251	3,843	3,328	4,025	2,491	61.89%	3,480
	Wages - Sign Replacement / Repair	0						
	Wages - New Signs	0						
	Total Wages	**3,251**	**3,843**	**3,328**	**4,025**	**2,491**	**61.89%**	**3,480**
Benefits								
100-00-53580-133-000	Hospital and Dental	1,038	1,250	1,103	1,500	793	52.87%	1,100
100-00-53580-132-000	WRS	248	275	233	275	178	64.73%	240
100-00-53580-130-000	FICA	235	245	203	250	147	58.80%	220
100-00-53580-131-000	Medicare	55	60	47	60	34	56.67%	50
100-00-53580-134-000	Life Insurance	-	25	-	20	-	0.00%	10
100-00-53580-520-000	Workers Comp	41	100	37	100	-	0.00%	90
	LTD	-		-	15	-	0.00%	20
	Fringe Benefits	1,617	1,955	1,623	2,220	1,152	51.89%	1,730
	Total Benefits	**1,617**	**1,955**	**1,623**	**2,220**	**1,152**	51.89%	**1,730**
Equipment and Operating								
100-00-53580-220-000	Electricity	493	800	411	800	308	38.50%	800
100-00-53580-340-000	Operating Supplies	381	3,000	2,574	3,000	-		3,000
100-00-53580-241-000	Repair and Maint Supplies	-	1,500	937	1,500	-	0.00%	1,500
	Total Equipment and Operating	**874**	**5,300**	**3,922**	**5,300**	**308**	5.81%	**5,300**
TOTAL STREET SIGNS EXPENSES		**5,742**	**11,098**	**8,873**	**11,545**	**3,951**	**34.22%**	**10,510**

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GARAGE (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-53590-110-000	Wages - Other		3,250	-	3,250		0.00%	3,250
	Police Equipment							
	Park Equipment							
	Street Equipment							
	Sewer Equipment							
	Water Equipment							
100-00-53585-110-000	Garage Maintenance - All Wages	58,993	60,458	57,383	63,250	47,748	75.49%	60,055
	Total Wages	**58,993**	**63,708**	**57,383**	**66,500**	**47,748**	**71.80%**	**63,305**
Benefits								
100-00-53585-133-000	Hospital and Dental	19,363	20,626	17,625	24,650	14,409	58.45%	19,005
100-00-53585-132-000	WRS	5,285	4,300	5,418	4,500	4,275	95.00%	4,275
100-00-53585-130-000	FICA	4,082	4,000	3,719	4,150	3,014	72.63%	3,925
100-00-53585-131-000	Medicare	952	1,050	862	1,000	699	69.90%	918
100-00-53585-134-000	Life Insurance	-	275	-	275	-	0.00%	180
100-00-53590-520-000	Workers Comp	695	676	628	1,600	-	0.00%	1,500
100-00-53585-136-000	LTD	-	240	-	255	-	0.00%	300
	Total Benefits	**30,377**	**31,167**	**28,252**	**36,430**	**22,397**	61.48%	**30,103**
Equipment and Operating								
100-00-53590-138-000	Uniforms	4,111	4,200	4,070	4,200	3,743	89.12%	4,200
100-00-53590-331-000	Training and Education	-	800	-	800	-	0.00%	800
100-00-53590-220-000	Electricity	10,829	10,000	11,872	10,000	9,172	91.72%	12,000
100-00-53590-226-000	Water and Sewer	503	1,100	529	1,100	432	39.27%	1,100
100-00-53590-227-000	Natural Gas	2,965	5,000	4,386	5,000	3,581	71.62%	5,000
100-00-53590-223-000	Telephone	378	350	380	350	447	127.71%	350
100-00-53590-332-000	Special Services	-	1,000	-	1,000	-	0.00%	1,000
100-00-53590-231-000	Equipment Maintenance	260	1,200	265	1,200	56	4.67%	1,200
100-00-53590-232-000	Building Maintenance	7,349	3,000	735	3,000	540	18.00%	3,000
100-00-53590-233-000	Ground Maintenance	120	750	-	750	6,676	890.13%	750
100-00-53590-235-000	Vehicle Maintenance	625	400	-	400	239	59.75%	400
100-00-53590-340-000	Operating Supplies	-	2,000	346	2,000	150	7.50%	2,000
100-00-53590-241-000	Repair and Maintenance Supplies	1,000	1,200	4,024	1,200	729	60.75%	1,246
100-00-53590-239-000	Small Tools	484	1,000	325	1,000	546	54.60%	1,000
100-00-53590-372-000	Gas and Oil	-	1,000	-	1,000	-	0.00%	1,000
100-00-53590-242-000	Vehicle parts	11	100	46	100	-	0.00%	100
100-00-53590-345-000	Other Operating Equipment	-	250	-	250	-	0.00%	250
	Total Equipment and Operating	**28,635**	**33,350**	**26,978**	**33,350**	**26,311**	**78.89%**	**35,396**

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GARAGE (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
TOTAL GARAGE EXPENSES		118,005	128,225	112,613	136,280	96,456	70.78%	128,804

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SANITATION (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
	Wages							
100-00-53641-110-000	Litter Control	3,268	3,108	3,930	3,625	3,576	98.65%	3,960
100-00-53642-110-000	Brush, Leaf, Storm	7,606	6,551	6,491	8,438	2,347	27.81%	9,222
100-00-53640-110-000	Leaf Removal	2,407	2,683	4,963	2,670	3,135	117.42%	2,913
	Total Wages	**13,281**	**12,342**	**15,384**	**14,733**	**9,058**	**61.48%**	**16,095**
Benefits								
100-00-53642-133-000	Health and Dental	3,325	4000	570	5,460	240	4.40%	5095
100-00-53642-132-000	WRS	751	900	123	1,000	55	5.50%	1090
100-00-53642-130-000	FICA	749	800	106	920	49	5.33%	1000
100-00-53642-131-000	Medicare	175	200	25	215	12	5.58%	240
100-00-53642-134-000	Life Insurance & LTD	-	120		120		0.00%	130
100-00-53680-133-000	Health and Dental					2,655		
100-00-53680-132-000	WRS					565		
100-00-53680-130-000	FICA					481		
100-00-53680-131-000	Medicare					113		
100-00-53680-134-000	Life Insurance & LTD					-		
						-		
100-00-53642-520-000	Workers Comp	166	300	150	350		0.00%	381
	Total Benefits	**5,166**	**6,320**	**974**	**8,065**	**4,170**	**51.70%**	**7,936**
Equipment and Operating								
	Administration / Maint / Utilities							
100-00-53680-340-000	Operating Supplies	-	400	-	400		0.00%	400
	Total Equipment and Operating	**-**	**400**	**-**	**400**	**-**	**0.00%**	**400**
TOTAL SANITATION EXPENSES		**18,447**	**19,062**	**16,358**	**23,198**	**13,228**	**57.02%**	**24,431**

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PARKS (PUBLIC WORKS)

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2031	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-55200-110-000	Wages	61,693	56,680	61,279	65,077	53,080	81.56%	64,150
	Park Mowing			-				
	Parks Maintenance							
	Facility Mowing-Non Park							
	Tree Maintenance							
	Total Wages	**61,693**	**56,680**	**61,279**	**65,077**	**53,080**	**81.56%**	**64,150**
Benefits								
100-00-55200-133-000	Health and Dental	17,187	18,400	18,125	24,110	13,068	54.20%	20,300
100-00-55200-132-000	WRS	3,862	4,000	3,792	4,400	3,179	72.25%	4,330
100-00-55200-130-000	FICA	3,796	3,600	3,686	4,040	3,163	78.29%	4,000
100-00-55200-131-000	Medicare	888	825	862	950	740	77.89%	935
100-00-55200-134-000	Life Insurance	-	250	-	265	-	0.00%	200
100-00-55200-520-000	Workers Comp	933	930	842	1,550	-	0.00%	1,525
100-00-55200-136-000	LTD		215	-	250	-	0.00%	325
	Total Benefits	**26,666**	**28,220**	**27,307**	**35,565**	**20,150**	**56.66%**	**31,615**
Equipment and Operating								
100-00-55200-330-000	Travel/Transportation	-	800	-	800	-	0.00%	800
100-00-55200-331-000	Training and Education	-	1,000	-	1,000	-	0.00%	1,000
100-00-55200-220-000	Electricity	-	8,500	-	8,500	-	0.00%	8,500
100-00-55200-226-000	Water and Sewer	8,613	8,000	7,558	8,000	6,112	76.40%	8,000
100-00-55200-530-000	Rents and Leases	(350)		(350)		(350)		
100-00-55200-332-000	Special Services	1,476	2,000	-	2,000	830	41.50%	2,000
100-00-55200-231-000	Equipment Maintenance	1,727	2,000	674	2,000	966	48.30%	2,000
100-00-55200-232-000	Building Maintenance	2,300	2,500	6,557	2,500	22,080	883.20%	2,500
100-00-55200-233-000	Ground Maintenance (Contract Mowing)	15,960	15,000	4,258	15,000	3,500	23.33%	12,200
100-00-55200-320-000	Publishing Expense	3	150	18	150	-	0.00%	150
100-00-55200-390-000	Misc. Contractual	403	400	194	400	110	27.50%	400
100-00-55200-392-000	Permits			-				
100-00-55200-340-000	Operating Supplies	200	1,250	74	1,250	40	3.20%	1,250
100-00-55200-241-000	Repair and Maintenance Supplies	7,094	8,000	9,009	8,000	4,233	52.91%	8,000
100-00-55200-239-000	Small Tools	-	1,000	-	1,000	-	0.00%	1,000
100-00-55200-372-000	Gas and Oil	4,808	5,000	6,633	5,000	4,624	92.48%	5,000
100-00-55200-214-000	County Government	-	1,750	-	1,750	-	0.00%	1,750
100-00-55200-511-000	Liability Insurance	-	7,605	-	7,605	-	0.00%	7,605
	Total Equipment and Operating	**42,234**	**64,955**	**34,625**	**64,955**	**42,145**	**64.88%**	**62,155**
TOTAL PARK DEPARTMENT EXPENSES		**130,593**	**149,855**	**123,211**	**165,597**	**115,375**	**69.67%**	**157,920**

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ECONOMIC DEVELOPMENT

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual thru 9/30/2026	2026 %	2027 Proposed
Wages								
100-00-55215-110-000	Flower/Water	1,332	2,500	982	2,500	2,392	95.68%	2,500
100-00-55220-110-000	Banner/Lights/Sign	3,002	2,000	3,233	2,000	1,191	59.55%	2,000
100-00-55225-110-000	Fair/Special Events	2,689	4,000	3,162	4,000	2,334	58.35%	4,000
		-						-
								-
	Total Wages	**7,023**	**8,500**	**7,377**	**8,500**	**5,917**	**69.61%**	**8,500**
Benefits								
100-00-55220-133-000	Hospital and Dental	875	925	736	900	416	46.22%	740
100-00-55220-132-000	Retirement	207	185	211	210	86	40.95%	215
100-00-55220-130-000	FICA	180	165	196	190	69	36.32%	200
100-00-55220-131-000	Medicare	42	55	46	45	16	35.56%	50
				-				
100-00-55215-133-000	Hospital and Dental	-	925	118		355		120
100-00-55215-132-000	Retirement	-	185	-		-		-
100-00-55215-130-000	FICA	-	165	60		146		60
100-00-55215-131-000	Medicare	-	55	14		34		20
	Workers Comp							
	Total Benefits	**1,304**	**2,660**	**1,381**	**1,345**	**1,122**	**83.42%**	**1,405**
Equipment and Operating								
100-00-56700-220-000	Electricity		150	328	150	689	459.33%	150
100-00-56700-202-000	Chamber of Commerce	7,500	7,500	7,500	7,500	-	0.00%	7,500
100-00-56700-203-000	Polk County Economic Development	2,765	2,765	2,765	2,765	2,765	100.00%	2,765
	Total Controllable Expenses	**10,265**	**10,415**	**10,593**	**10,415**	**3,454**	**33.16%**	**10,415**
Total Economic Development Expenses		**18,592**	**21,575**	**19,351**	**20,260**	**10,493**	**51.79%**	**20,320**

Village of Osceola - 2027 Budget

Report Date: 10/5/2026

STORM WATER UTILITY

Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual tru 9/30/2026	2026 %	2027 Proposed
REVENUES								
630-00-13100-000-000	Storm Water Revenues							85,000
TOTAL REVENUES								**85,000**
Wages								
	Cleaning Basins/Drains							
	Detention Basin Mowing							
	Storm Water Projects							
630-00-53440-110-000	Wages - all	10,530	8,050	5,489	11,450	3,867	33.77%	7,000
	Total Wages	**10,530**	**8,050**	**5,489**	**11,450**	**3,867**	**68.19%**	**7,000**
Benefits								
630-00-53440-133-000	Health and Dental	3,351	2,610	1,796	4,300	1,202	27.95%	1,500
630-00-53440-132-000	WRS	759	550	371	800	269	33.63%	800
630-00-53440-130-000	FICA	678	500	324	710	230	32.39%	710
630-00-53440-131-000	Medicare	141	125	76	165	54	32.73%	165
630-00-53440-134-000	Life Insurance	-	70	-	95		0.00%	95
630-00-53440-520-000	Workers Comp	112	144	102	275		0.00%	230
	Total Benefits	**5,041**	**3,999**	**2,669**	**6,345**	**1,755**	**27.66%**	**3,500**
Equipment and Operating								
100-00-53440-340-000	Operating Supplies	3,790	2,000	-	2,000	319		2,000
100-00-53440-332-000	Special Services	-	1,300	-	1,300			1,300
100-00-53440-295-000	Engineering	-	500	-	500	-		500
100-00-53440-231-000	Equipment Maintenance	-	500	-	500			500
100-00-53440-390-000	Misc. Contractual Storm Pond Maintenance	130	1,200	130	1,200	130		1,200
630-00-53440-335-000	Administrative Charge							10,000
	Total Equipment and Operating	**3,920**	**5,500**	**130**	**5,500**	**449**		**15,500**
Debt Service								
630-00-58110-000-000	Annual Debt Payment							14,000
Capital Outlay								
630-00-58200-000-000	Catch Basin Replacement Program							35,000
Reserves								
630-00-59100-000-000	Operating/Capital Reserve							10,000

Village of Osceola - 2027 Budget							Report Date:	10/5/2026
STORM WATER UTILITY								
Account Number	Description	2024 Actual	2025 Budget	2025 Actual thru 12/31/2025	2026 Budget	2026 Actual tru 9/30/2026	2026 %	2027 Proposed
TOTAL EXPENSES		19,491	17,549	8,288	23,295	6,071	26.06%	85,000
REVENUES OVER EXPENSES								-