

# Memorandum

To: Town of Osceola Residents

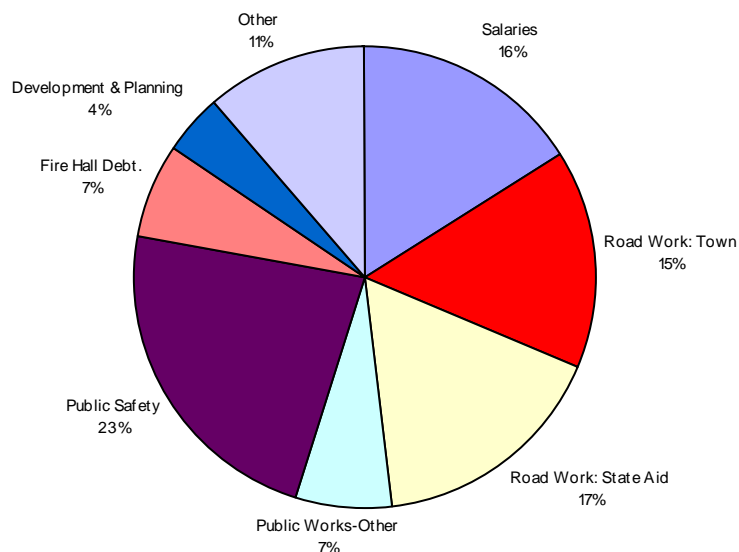
From: Steve Stroshane, Chairman

Date: November 10, 2008

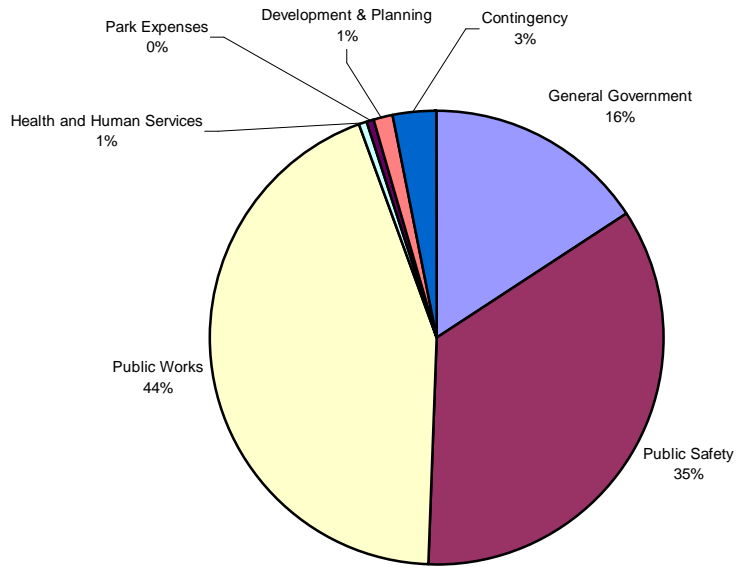
**Re: *Town Expenses Summary***

The charts shown in Figure 1 and Figure 2 summarize expenses for the proposed 2009 budget. Figure 1 shows all expenses for 2009. A Town's expenses can be misleading when considering pass through charges where the expense is balanced by an outside revenue source. As an example, The Fire Hall Debt Service is a pass through expense where the Dresser-Osceola-Garfield Fire Department makes a payment to the Town prior to the Town paying the debt service. Similar pass through revenue occurs from State Shared Revenue, Local Transportation Aids, and Building Inspections. Figure 2 attempts to eliminate the pass through revenue sources/expenses and show only the expenses affecting the property tax levy.

**Figure 1: All Town Expenses**



**Figure 2: Expenses Affecting The Levy**



With the public safety category of the budget being such a large component, Figure 3 provides additional detail.

**Figure 3: Public Safety Expenses**

