

**TOWN OF OSCEOLA  
BUDGET HEARING  
MONDAY, NOVEMBER 18, 2019**

**MINUTES**

The Budget Hearing on held on Monday, November 18, 2019 at 6:30 p.m. at the Osceola Town Hall, Dresser, Wisconsin.

Notice of the Budget Hearing had been published in the SUN newspaper and posted at the Town Hall, Dresser Post Office, First National Community Bank and the website.

**ROLL CALL**

**TOWN BOARD PRESENT:** Doug Schmidt and Mike Wallis. Brandon Whittaker attended by telephone.

**ALSO PRESENT:** Jo Everson, Interim Clerk/Treasurer, Neil & Bekah Gustafson, Sandra Ball, Kim Kaiser, Tim & Lonnie Loesher, Eric Hallan, Mark & Denise Skjerven, Glyn & Cindy Thorman, Alice Moris, Tom & Gae Magnafici, Ed Everson, Diana Anderson, Linda Nelson, Katie Cronick, Kathy Cronick, Bernie & Kay Desmain, Jim Barlzak, Joyce Robinson, Deb Dibble, Mike & Jennette Rochford, Ginger Sajna, Phillip Mattison, Jon Cronick, Chelsea Knse, Sean House, Kirk Johnson, Pete Fehlen, Warren & Lynne Johnson, Richard & Charlene Berg, Jim Berg, Kevin Mcnutt, Mark Kuhl, Dani & Cory Pratz, Jeremy & Teresa Utre, Matt & Nicole Resind, Steve Heichel, Duane Wolter, Joel Pricing, George Asselanis, Michael Joe McClurg, Steph Anderson, Bria Claass, Webler Weingate, Dave Lindit, Trudy Lorenz, Zachary Selfors, Donna Berg

**CALLED TO ORDER**

Chair Schmidt called the Budget Hearing to order at 6:36 p.m. The Notice was read into the record:

*Notice is hereby given that on Monday, November 18, 2019 at 6:30 p.m. at the Town Hall, Dresser, WI., a PUBLIC HEARING on the PROPOSED 2020 BUDGET of the Town of Osceola will be held. The prosed budget in detail is available for inspection at the town clerk's office by appointment.*

Copies of the proposed 2020 budget were distributed to the public. The Chair opened the floor for comments and questions.

Mark Skjerven, 218<sup>th</sup> Street, questioned why the Board made the decision to purchase the new tractor and mower outright from cash reserves rather than by payments.

The Board explained that the previous tractor and mower was 20 years old, and the Town was able to make the purchase based upon 2018 prices, and saved \$10,000 (a projected 3% increase) on the tractor alone by purchasing it sooner.

Kirk Johnson, 217<sup>th</sup> Street, questioned what the use would be for the new tractor/mower and would it be used for the Stower Trail. He also questioned what the road construction budget monies would be used for (specifically 90<sup>th</sup> Avenue?).

Supervisor Wallis explained that it would be used for mowing primarily; however, the Town is not responsible for mowing on the Stower Trail. He further explained the type of overlay (intermediate treatment) that was used on 90<sup>th</sup> Avenue.

Warren Johnson, 68<sup>th</sup> Avenue, questioned why there was \$50,000.00 in the budget for the current vacant Clerk-Treasurer position.

Chair Schmidt explained that since the position has not been filled yet, and the Board is not sure what the pay range would be at this time, they felt \$50,000.00 would be appropriate rather than find the monies elsewhere in the budget if it came to that.

Kirk Johnson stated that he did not support the proposed 12% increase in the budget for the reasons that his cost of living increases were not in that range. Secondly, because the board did not support the proposed Stower Trail use he would not support any the increase in the budget.

Chair Schmidt explained that the Town is falling behind in the repair of its roads. The goal is to improve 1.5 miles of road a year so that the roads remain in drivable condition. If it is not done now, another generation will need to pay to make these improvements.

Supervisor Wallis also explained what the Town's future plans are for road improvements, the budget is what it is. The Town's low fund balance was not addressed in this proposed budget, nor does the budget address future capital equipment purchases.

Chair Schmidt stated that the Town will receive a \$21,282.14 TRIP grant from Polk County to be used for road improvements in 2020. It has also applied for a State grant that would also be used for road. The Board has determined that roads must be their #1 concern. It is a "Pay now or pay twice as much later" principal.

Tom Magnifici, 200<sup>th</sup> Street, questioned several budget numbers on the spreadsheet, which were explained by the Interim Clerk/Treasurer.

Mark Skjerven stated that he felt the Board's work on the proposed budget was prudent even though no one likes a 12% increase.

Supervisor Wallis explained that historically the budget for roadwork has been +/- \$270,000.00. It has been his goal to set the budget based upon actual improvement dollars. The hope was to step up the budget this year and supplement it with grants. With this road budget he believes the Town is where it needs to be with regard to necessary improvements, although that number may change upon evaluation of the roads during their spring road tour.

Chair Schmidt explained that the State grant application that will be submitted will be to improve the east end of Oak Drive. It is a 90/10 grant and is for \$235,000.00.

Discussion began from members of the public regarding the use of Town roads (specifically Oak Drive) by Waste Management. The consensus was that the trucks and semi's used by the company are contributing to the deterioration of the Town's road and that they are not paying their share of taxes to pay for the cost of the improvements/repairs caused by the trucks. It was suggested that the Board approach other communities that use the garbage service to help the Town share in the cost of these repairs.

Katie Desmaris questioned why the same intentional budget process used by the Board for the Clerk-Treasurer position was not used for the road improvement budget. If you budget an amount it no doubt will be spent.

Chair Schmidt explained the hiring process for the Clerk-Treasurer position has not been fully discussed yet, and the budget may change depending upon that discussion.

Katie Cronick expressed concern that the Town is only patching roads. Can the Board back off on the road improvement budget? She also questioned the purchase of the tractor/mower when her husband must mow the road right-of-way at their property.

Neil Gustafson, 70<sup>th</sup> Avenue, stated that he would have no issue with the tax increases if the Board showed fiscal responsibility. He agreed that the Town spends so much money on road maintenance, with little to show for it. Furthermore, the driver does not appear to know how to use the grader, which the Town spent so much money on replacing tires, and repairing the belly blade on the truck. Additionally, his right-of-way has not been mowed and there is significant amount of brush growing in it.

Lynnette Johnson, 68<sup>th</sup> Avenue, questions several line item budget numbers, and asked for clarification of the increase of the Public Works Supervisor wage budget.

The Board explained the Town's use of over-time and compensatory time. The budget reflects a 3% wage increase. Rather than pay over-time compensatory time is accumulated. This is the first year that the Town will need to pay out the comp time at year-end. The new Employee Handbook does not allow the accrual like previously.

Bernie Desmaris suggested that the Board does not manage the OT/comp time accrued by what appears to be a self-managed employee.

Supervisor Whittaker stated that the Board needs to seriously consider hiring guaranteed help for the Public Works Department which would eliminate the need for overtime and compensatory time.

Jim Berg, 60<sup>th</sup> Avenue, questioned if the Board requested a similar increase for the 2019 budget as well.

Chair Schmidt replied that the Town's Road Plans are a "living document", priorities change each year. Just because we have a five year plan may not be what the Town repairs/improves in any particular year.

Ginger Sajna questioned if the Board has a future road plan in place, or is the Board going to ask for another 12% increase next year.

The Board explained the Capital Equipment needs and road improvement needs. Road expenditures have been increased due to road needs for both last year and this year. A stepped approach was used knowing what the Town calculated for these needs. The road budget should remain level for four to five years going forward barring any unforeseen variables.

Phil Madison, County Road Y, questioned what percentage of the road budget is paid by Town, and what percentage does the State contribute to the expenses?

Chair Schmidt explained that the Town receives State Aid per mile in the Town and based upon the amount of expenses the Town has paid on the roads. However, he could not answer the percentage ratio between the two.

Glyn Thorman, 218<sup>th</sup> Street, stated that the Town uses a zero base budget, which means the 12% increase requested this year is compounded by the 11% increase granted in 2018. The Town needs to reduce its expenses or increase its revenues, but not just increase the tax revenues each year.

Debbie Dibble, 75<sup>th</sup> Avenue, questioned if the Town must have an annual audit since the Clerk and Treasurer positions are combined and what is the cost of that audit. If the positions were again split, would the Town need to continue with that audit, or would that be an annual savings.

Cindy Thorman, 218<sup>th</sup> Street, questioned who the Town auditor was and suggested the Town consider rotating auditors periodically.

Clifton Larson Alan has been the Town's auditors for +10 years and the audit will cost the Town \$4,650.00 in 2020.

Denise Sjkjerven, 218<sup>th</sup> Street, questioned the Board's accountability on the Budget, at which Chair Schmidt advised that at monthly meetings there are budget reports provided to the Board which can be reviewed by the public. The Annual Meeting of the Electors is held each April and is also an opportunity for the public to review various financial reports as well as updates on Town activities during the past year.

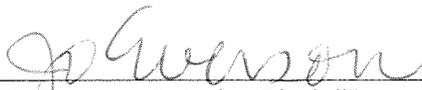
Questions were raised regarding what the purpose of the meeting was. The Board explained the statutory process of the Budget Hearing and the Town Meeting that will be held following the hearing to vote upon the levy.

Becca Gustafson, 70<sup>th</sup> Avenue, questioned the significant increase in the Planning Commission per diem budget in 2020. The Board explained that members are paid \$25.00 per monthly meeting when meetings are held depending upon the issues facing the Town. That rate has not increased in +10 years.

**ADJOURNMENT**

MOVED, SECONDED BY WALLIS/SCHMIDT TO ADJOURN THE PUBLIC HEARING HELD THIS NOVEMBER 18, 2019. MOTION CARRIED, WITH WHITTAKER NOT VOTING.

The Public Hearing was adjourned at 8:05 p.m.

  
\_\_\_\_\_  
Jo Everson, Interim Clerk/Treasurer

**APPROVED: 12/03/2019**

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

Notice is hereby given that on Monday, November 18, 2019 at 6:30 p.m. at the Osceola Town Hall, Dresser, WI., a PUBLIC HEARING on the PROPOSED 2020 BUDGET of the Town of Osceola will be held. The proposed budget in detail is available for inspection at the town clerk's office by appointment.

The following is a summary of the proposed 2020 budget:

	2019 ADOPTED BUDGET	2020 PROPOSED BUDGET	%
			CHANGE
REVENUES			
Taxes			
General Property Taxes	\$558,174.00	\$634,211.00	
Other Taxes	\$1,300.00	\$1,300.00	
Intergovernmental Revenues	\$202,412.93	\$218,355.00	
Licenses & Permits	\$29,560.00	\$29,560.00	
Intergovernmental Charges	\$51,058.15	\$51,058.00	
Miscellaneous Revenues	\$1,300.00	\$1,300.00	
TOTAL REVENUES	<u>\$843,805.08</u>	<u>\$935,784.00</u>	10.90%
EXPENDITURES			
General Government	\$150,285.99	\$147,435.00	
Public Safety	\$185,942.80	\$188,508.00	
Public Works	\$410,976.33	\$498,941.00	
Health & Human Services & Parks	\$10,000.00	\$9,550.00	
Development & Planning	\$25,291.80	\$25,042.00	
Debt Service	\$51,308.00	\$51,308.00	
Reserve for Contingency	\$10,000.00	\$15,000.00	
TOTAL EXPENDITURES	<u>\$843,805.08</u>	<u>\$935,784.00</u>	10.90%
PROPERTY TAXES BUDGETED	\$558,174.00	\$634,211.00	13.62%
<b>PROPERTY TAXES LEVIED</b>	<b>\$558,174.00</b>	<b>\$634,211.00</b>	
<b>TOWN MILL RATE</b>	<b>\$2.04</b>	<b>\$2.28</b>	<b>11.67%</b>
(per \$1,000 valuation)			
Estimated Cash Balance Jan 1:			
General Fund (unassigned)	\$214,423.00	\$313,417.60	
Reserved for Parks	\$11,837.00	\$11,837.00	
	<u>\$226,260.00</u>	<u>\$325,254.60</u>	
Payment of Highway Capital Outlay (tractor purchase) from Cash Reserves in 2020		\$162,991.31	

**NOTICE OF SPECIAL TOWN MEETING OF THE ELECTORS  
TOWN OF OSCEOLA**

Notice is hereby given that on Monday, November 18, 2019, immediately following completion of the Public Hearing on the proposed 2020 budget which begins at 6:30 pm, a SPECIAL TOWN MEETING of the ELECTORS, called by the Town Board pursuant to Wisconsin Statute Section 60.12(1)(c), will be held for the following purpose:

1. To approve the increase of the town tax levy for 2019 by 12.54 percent over the 2019 levy limit which would increase the town levy by \$70,640.00 pursuant to Section 66.0602 of Wisconsin Statutes.
2. To approve the 2019 total Town Tax Levy to be collected in 2020 pursuant to Section 60.10(1)(a) of Wisc Stat.

**NOTICE OF SPECIAL TOWN BOARD MEETING  
TOWN OF OSCEOLA**

Notice is hereby given that on Monday, November 18, 2019, immediately following completion of the Special Town Meeting of the Electors, which shall follow the Public Hearing on the proposed year 2020 budget, which begins at 6:30 pm at the Town Hall, a SPECIAL TOWN BOARD MEETING will be held for the following: 1) to adopt the 2020 budget, 2) to discuss hiring process of Clerk/Treasurer position, 3) hire cleaning service, 4) appoint PC member

Dated this November 5, 2019  
/s/ Jo Everson, Interim Clerk-Treasurer

TOWN OF OSCEOLA  
REVENUE BUDGET

12/9/2019

	A	N	O	P	Q	R	S	U	V	W	X	Y	Z
	2020 REVENUE BUDGETING												
1	2016	2017	2018	1/1/2019	10/0/2019	2019	2019	2019	2019	2020	% of	11/2019	2020
2	Actual	Actual	Actual	through	through	EST. TOTAL	Budget	EST. TOTAL	Over	Proposed	Change	Public	Adopted
3				9/30/2019	12/31/2019	(Actual	plus	(Under)	Budget	Budget	20 Budget	Hearing	Budget
4				9 Month	3 month	plus	Estimate)	(Under)			to	20 Budget	
5				Actual	Estimate	Estimate)		Budget			19 Budget		
6													
7	TAXES												
8	469,348.00	474,178.00	477,935.00	483,174.00	0.00	483,174.00	483,174.00	0.00	0.00	563,571.00	16.6%	563,571.00	563,571.00
9				75,000.00	0.00	75,000.00	75,000.00	0.00	0.00	70,640.00	0.0%	0.00	0.00
10			230,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
11	262.00	371.96	362.46	349.31	0.00	349.31	300.00	49.31	49.31	300.00	0.0%	300.00	300.00
12	4,022.80	4,103.79	342.04	301.64	0.00	301.64	1,000.00	(698.36)	(698.36)	1,000.00	0.0%	1,000.00	1,000.00
13				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
14	<b>473,632.80</b>	<b>478,653.75</b>	<b>708,639.50</b>	<b>558,824.95</b>	<b>0.00</b>	<b>558,824.95</b>	<b>559,474.00</b>	<b>(649.05)</b>	<b>(649.05)</b>	<b>635,511.00</b>	<b>13.6%</b>	<b>564,871.00</b>	<b>564,871.00</b>
15													
16	INTERGOVERNMENTAL REVENUES												
17	36,661.16	37,061.67	36,654.92	5,481.16	30,644.20	36,125.36	36,125.36	0.00	0.00	36,179.00	0.1%	36,179.00	36,179.00
18	139,232.46	139,232.46	151,056.47	113,113.17	37,704.40	150,817.57	150,817.57	0.00	0.00	165,906.00	10.0%	165,906.00	165,906.00
19	150.00	250.00	250.00	425.00	0.00	425.00	0.00	425.00	425.00	0.00	0.0%	0.00	0.00
20	124.26	93.12	110.57	106.47	0.00	106.47	120.00	(13.53)	(13.53)	120.00	0.0%	120.00	120.00
21	10,214.93	10,924.49	11,147.32	12,579.09	0.00	12,579.09	11,200.00	1,379.09	1,379.09	12,000.00	7.1%	12,000.00	12,000.00
22	3,872.44	3,881.06	3,856.49	3,925.29	0.00	3,925.29	3,750.00	175.29	175.29	3,750.00	0.0%	3,750.00	3,750.00
23			342.04	0.00	0.00	0.00	400.00	(400.00)	(400.00)	400.00	0.0%	400.00	400.00
24			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
25			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
26	15,875.87		17,554.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
27	<b>206,131.12</b>	<b>191,442.80</b>	<b>220,972.13</b>	<b>135,630.18</b>	<b>68,348.60</b>	<b>203,978.78</b>	<b>202,412.93</b>	<b>1,565.85</b>	<b>1,565.85</b>	<b>218,355.00</b>	<b>7.9%</b>	<b>218,355.00</b>	<b>218,355.00</b>
28													
29	LICENSES & PERMITS												
30	18,637.79	26,999.84	32,141.83	23,461.18	2,000.00	25,461.18	25,000.00	461.18	461.18	25,000.00	0.0%	25,000.00	25,000.00
31	4,355.84	4,074.82	4,075.00	3,695.00	10.00	3,705.00	3,000.00	705.00	705.00	3,000.00	0.0%	3,000.00	3,000.00
32	1,458.00	1,366.00	1,358.00	1,352.00	20.00	1,372.00	1,400.00	(28.00)	(28.00)	1,400.00	0.0%	1,400.00	1,400.00
33			241.40	100.00	0.00	100.00	0.00	100.00	100.00	0.00	0.0%	0.00	0.00
34	100.00	200.00	225.00	250.00	0.00	250.00	100.00	150.00	150.00	100.00	0.0%	100.00	100.00
35	183.05	55.00	55.00	55.00	0.00	55.00	60.00	(5.00)	(5.00)	60.00	0.0%	60.00	60.00
36	365.30			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
37	<b>25,099.98</b>	<b>32,695.66</b>	<b>38,096.23</b>	<b>28,913.18</b>	<b>2,030.00</b>	<b>30,943.18</b>	<b>29,560.00</b>	<b>1,383.18</b>	<b>1,383.18</b>	<b>29,560.00</b>	<b>0.0%</b>	<b>29,560.00</b>	<b>29,560.00</b>
38													

TOWN OF OSCEOLA  
REVENUE BUDGET

12/9/2019

	A	N	O	P	Q	R	S	U	V	W	X	Y	Z
	2020 REVENUE BUDGETING												
1	2016	2017	2018	2019	2019	2019	2019	2019	2019	2020	% of	11/2019	2020
2	Actual	Actual	Actual	EST. TOTAL	EST. TOTAL	10/0/2019	EST. TOTAL	2019	EST. TOTAL	Proposed	Change	Public	Adopted
3				(Actual	(Actual	through	plus	Budget	Over	Budget	20 Budget	Hearing	Budget
4				Estimate)	Estimate)	12/31/2019	Estimate)		(Under)		to	20 Budget	
5						3 month			Budget		19 Budget		
6						Estimate							
39	INTERGOVERNMENTAL CHGS.												
40	1,397.81	1,605.21	1,036.73	563.01	563.01	0.00	563.01	750.00	(186.99)	750.00	0.0%	750.00	750.00
41				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
42	50,308.15	50,308.15	50,308.15	50,308.15	50,308.15	0.00	50,308.15	50,308.15	0.00	50,308.00	0.0%	50,308.00	50,308.00
43	51,705.96	51,913.36	51,344.88	50,871.16	50,871.16	0.00	50,871.16	51,058.15	(186.99)	51,058.00	0.0%	51,058.00	51,058.00
44													
45	PUBLIC CHARGES												
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
49													
50	MISCELLANEOUS REVENUE												
51				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
52	1,303.99	1,491.14	1,462.57	922.42	922.42	370.00	1,292.42	1,300.00	(7.58)	1,300.00	0.0%	1,300.00	1,300.00
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00
54	2,875.23	120.00	11,604.07	2,675.26	2,675.26	0.00	2,675.26	0.00	2,675.26	0.00	0.0%	0.00	0.00
55	4,179.22	1,611.14	13,066.64	3,597.68	3,597.68	370.00	3,967.68	1,300.00	2,667.68	1,300.00	0.0%	1,300.00	1,300.00
56													
57	760,749.08	756,316.71	1,032,119.38	777,837.15	777,837.15	70,748.60	848,585.75	843,805.08	4,780.67	935,784.00	10.9%	865,144.00	865,144.00
58													
59								214,423.00		313,417.60			
60								(Estimate)		(Estimate)			
61	WORKSHEET STUFF:												
62													
63													
64													
65								\$558,174.00		\$634,211.00	13.62%		
66													
67								273,597,100		278,384,100	1.75%		
68													
69								2.04		2.28	11.67%		

TOWN OF OSCEOLA  
EXPENSE BUDGET

	A	N	O	P	Q	R	S	U	V	W	Y	Z	AA	AB
	<b>2020 EXPENSE BUDGETING</b>													
	2016 Actual	2017 Actual	2018 Actual	11/1/2019 through 9/30/2019 9 Month Actual	10/1/2019 through 12/30/2019 3 month Estimate	2019 EST. TOTAL (Actual plus Estimate)	2019 Budget	2019 EST. TOTAL Over (Under) Budget	2020 Proposed Budget	% of Change 20 Budget to 19 Budget	11/27/2019 Public Hearing 20 Budget	2020 Adopted Budget	Difference 2019 to 2020	
7	<b>GENERAL GOVERNMENT:</b>													
8	<b>TOWN BOARD</b>													
9	Board Salaries	22,527.96	22,527.96	22,527.96	16,895.97	5,632.03	22,528.00	22,528.00	0.00	22,528.00	0.0%	22,528.00	27,268.00	0.00
10	Payroll Overhead Expense	1,723.00	1,723.00	1,723.00	1,292.54	430.85	1,723.39	1,723.07	0.32	1,566.00	-9.1%	1,566.00	2,086.00	(157.07)
11	Dues & Training	630.00	697.50	805.63	781.13	0.00	781.13	1,000.00	(218.87)	1,000.00	0.0%	1,000.00	1,000.00	0.00
12	Insurance	1,870.71	1,891.89	1,881.46	2,456.20	0.00	2,456.20	1,700.00	756.20	2,300.00	95.3%	2,300.00	2,300.00	600.00
13	Mileage & Expenses	0.00	0.00	79.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
14	Office Supplies	246.21	1,000.59	918.72	1,604.08	200.00	1,804.08	200.00	1,604.08	200.00	0.0%	200.00	200.00	0.00
15	Publications	1,661.64	1,492.04	1,413.00	725.00	1,075.00	1,800.00	1,800.00	0.00	1,800.00	0.0%	1,800.00	1,800.00	0.00
16	<b>Total Town Board</b>	<b>28,659.52</b>	<b>29,332.98</b>	<b>29,348.77</b>	<b>23,754.92</b>	<b>7,337.88</b>	<b>31,092.80</b>	<b>28,951.07</b>	<b>2,141.73</b>	<b>29,394.00</b>	<b>1.5%</b>	<b>29,394.00</b>	<b>34,654.00</b>	<b>442.93</b>
17														
18	<b>LEGAL FEES</b>													
19	Municipal	2,565.00	627.12	270.00	0.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.0%	5,000.00	5,000.00	0.00
20	Court Prosecutor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
21	Joint Court Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
22	Other (background checks)	178.00	154.00	56.00	49.00	98.00	147.00	100.00	47.00	100.00	0.0%	100.00	100.00	0.00
23	<b>Total Legal Fees</b>	<b>2,743.00</b>	<b>781.12</b>	<b>326.00</b>	<b>49.00</b>	<b>5,098.00</b>	<b>5,147.00</b>	<b>5,100.00</b>	<b>47.00</b>	<b>5,100.00</b>	<b>0.0%</b>	<b>5,100.00</b>	<b>5,100.00</b>	<b>0.00</b>
24														
25	<b>CLERK / TREASURER</b>													
26	Clerk/Treasurer Salary	43,144.02	44,438.34	50,838.34	38,902.49	12,000.00	50,902.49	52,063.49	(1,161.00)	50,000.00	-4.0%	50,000.00	50,000.00	(2,063.49)
27	Deputy Clerk- Treasurer	1,244.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%	0.00	0.00	0.00
28	Part-Time Office Assist. Hourly	0.00	5,824.00	5,904.50	3,500.00	2,000.00	5,500.00	6,000.00	(500.00)	0.00		0.00	0.00	0.00
29	Payroll Overhead Expense	3,452.00	3,766.00	4,546.00	3,243.79	1,198.07	4,441.86	4,441.86	0.00	3,825.00	-13.9%	3,825.00	3,825.00	(616.86)
30	Retirement	2,513.24	2,588.64	2,686.30	2,543.58	944.67	3,488.25	3,488.25	0.00	3,275.00	-6.1%	3,275.00	3,275.00	(213.25)
31	Dues & Training	570.00	1,010.19	695.74	695.37	304.63	1,000.00	1,000.00	0.00	1,000.00	0.0%	1,000.00	1,000.00	0.00
32	Insurance	1,492.34	1,528.11	1,732.24	2,001.40	0.00	2,001.40	1,729.00	272.40	1,729.00	0.0%	1,729.00	1,729.00	0.00
33	Mileage & Expenses	1,433.92	1,219.72	1,738.98	222.13	1,577.87	1,800.00	1,800.00	0.00	1,800.00	0.0%	1,800.00	1,800.00	0.00
34	Office Supplies	4,199.71	3,797.70	3,895.83	2,528.49	1,471.51	4,000.00	4,000.00	0.00	4,000.00	0.0%	4,000.00	4,000.00	0.00
35	Website	326.25	132.50	0.00	0.00	500.00	500.00	500.00	0.00	300.00	-40.0%	300.00	300.00	(200.00)
36	Short Term Disability	503.10	561.60	561.60	421.20	140.80	562.00	562.00	0.00	562.00	0.0%	562.00	562.00	0.00
37	Postage	1,014.31	1,000.00	1,052.90	91.51	908.49	1,000.00	1,000.00	0.00	1,200.00	20.0%	1,200.00	1,200.00	200.00
38	<b>Total Clerk/Treasurer</b>	<b>59,893.42</b>	<b>65,866.80</b>	<b>73,632.43</b>	<b>54,149.96</b>	<b>21,046.04</b>	<b>75,196.00</b>	<b>76,584.60</b>	<b>(1,388.60)</b>	<b>67,691.00</b>	<b>-11.6%</b>	<b>67,691.00</b>	<b>67,691.00</b>	<b>(8,893.60)</b>
39														
40	<b>ELECTIONS</b>													
41	Publications	605.50	247.50	907.96	423.66	0.00	423.66	300.00	123.66	900.00	200.0%	900.00	900.00	600.00
42	Supplies	2,914.26	1,660.00	2,669.96	1,970.36	0.00	1,970.36	1,750.00	220.36	3,000.00	71.4%	3,000.00	3,000.00	1,250.00
43	Wages	5,248.00	2,418.75	4,866.75	1,244.25	0.00	1,244.25	2,000.00	(755.75)	5,000.00	150.0%	5,000.00	5,000.00	3,000.00
44	<b>Total Elections</b>	<b>8,767.76</b>	<b>4,326.25</b>	<b>8,444.67</b>	<b>3,638.27</b>	<b>0.00</b>	<b>3,638.27</b>	<b>4,050.00</b>	<b>(411.73)</b>	<b>8,900.00</b>	<b>119.8%</b>	<b>8,900.00</b>	<b>8,900.00</b>	<b>4,850.00</b>
45														
46	<b>AUDIT SERVICES</b>	<b>4,350.00</b>	<b>4,450.00</b>	<b>4,550.00</b>	<b>4,600.00</b>	<b>0.00</b>	<b>4,600.00</b>	<b>4,550.00</b>	<b>50.00</b>	<b>4,650.00</b>	<b>2.2%</b>	<b>4,550.00</b>	<b>4,550.00</b>	<b>100.00</b>

TOWN OF OSCEOLA  
EXPENSE BUDGET

A	N	O	P	Q	R	S	U	V	W	Y	Z	AA	AB
1	2016	2017	2018	11/1/2019	10/1/2019	2019	2019	2019	2020	% of	11/27/2019	2020	Difference
2	Actual	Actual	Actual	through	through	EST. TOTAL	Budget	EST. TOTAL	Proposed	Change	Public	Adopted	2019 to
3				9/30/2019	12/30/2019	(Actual	200,000	Over	Budget	20 Budget	Hearing	Budget	2020
4				9 Month	3 month	plus	200,000	(Under)	200,000	to	20 Budget		
5				Actual	Estimate	Estimate)	20,250.00	Budget	20,700.00	19 Budget			
6													
47													
48	ASSESSMENT OF PROPERTY												
49	18,500.00	19,000.00	19,500.00	20,000.00	0.00	20,000.00	20,000.00		20,500.00	2.5%	20,500.00	20,500.00	500.00
50	192.00	156.00	168.00	174.00	0.00	174.00	200.00	(26.00)	200.00	0.0%	200.00	200.00	0.00
51	0.00	0.00	0.00	0.00	0.00	0.00	50.00	(50.00)	0.00	-100.0%	0.00	0.00	(50.00)
52	18,692.00	19,156.00	19,668.00	20,174.00	0.00	20,174.00	20,250.00	(76.00)	20,700.00	2.2%	20,700.00	20,700.00	450.00
53													
54	BUILDING EXPENSES												
55	1,749.85	1,935.59	2,179.83	1,774.23	225.77	2,000.00	2,000.00	0.00	2,200.00	10.0%	2,200.00	2,200.00	200.00
56	1,328.05	1,239.04	1,770.24	1,735.94	120.00	1,855.94	1,800.00	55.94	1,800.00	0.0%	1,800.00	1,800.00	0.00
57	1,187.00	981.00	1,730.00	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%	1,200.00	1,200.00	0.00
58	105.71	16.57	231.32	170.37	29.63	200.00	200.00	0.00	200.00	0.0%	200.00	200.00	0.00
59	2,394.87	1,021.86	1,297.00	1,452.92	150.00	1,602.92	1,300.00	302.92	1,300.00	0.0%	1,300.00	1,300.00	0.00
60	356.52	391.00	436.16	365.00	35.00	400.00	400.00	0.00	400.00	0.0%	400.00	400.00	0.00
61	2,578.99	2,648.64	2,685.67	2,044.48	955.52	3,000.00	3,000.00	0.00	3,000.00	0.0%	3,000.00	3,000.00	0.00
62	759.93	702.36	745.23	580.05	195.00	775.05	900.00	(124.95)	900.00	0.0%	900.00	900.00	0.00
63	10,400.92	8,936.06	11,075.45	9,322.99	1,710.92	11,033.91	10,800.00	233.91	11,000.00	1.9%	11,000.00	11,000.00	200.00
64													
65	133,506.62	132,849.21	147,045.32	115,689.14	35,192.84	150,881.98	150,285.99	595.99	147,435.00	-1.9%	147,335.00	152,595.00	(2,850.99)
66													
67													
68													
69	125.00	150.00	100.00	100.00	0.00	100.00	175.00	(75.00)	175.00	0.0%	175.00	175.00	0.00
70	17,282.00	19,220.00	23,142.00	23,364.00	0.00	23,364.00	23,364.00	0.00	25,428.00	8.8%	25,428.00	25,428.00	2,064.00
71	8,112.00	8,121.00	8,116.00	8,226.00	0.00	8,226.00	8,226.00	0.00	8,262.00	0.4%	8,262.00	8,262.00	36.00
72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
73	128,043.27	131,062.99	133,405.98	142,977.80	0.00	142,977.80	142,977.80	0.00	142,643.00	-0.2%	142,643.00	142,643.00	(334.80)
74	10,214.93	10,924.49	11,147.32	12,579.09	0.00	12,579.09	11,200.00	1,379.09	12,000.00	7.1%	11,200.00	11,200.00	800.00
75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
76													
77	163,777.20	169,478.48	175,911.30	187,246.89	0.00	187,246.89	185,942.80	1,304.09	188,508.00	1.4%	187,708.00	187,708.00	2,565.20
78													
79													
80	PUBLIC WORKS:												
81	53,878.67	56,986.56	64,772.36	52,552.85	15,101.87	68,112.72	54,813.50	3,999.22	58,150.20	6.1%	58,150.00	58,150.00	3,336.70
82	0.00	0.00	0.00	0.00	8,842.00	8,842.00	8,842.00	0.00	8,842.00	0.0%	8,842.00	8,842.00	0.00
83	4,123.00	4,359.00	5,171.00	4,020.29	1,891.71	5,852.00	4,869.65	982.35	5,125.00	5.2%	5,125.00	5,125.00	255.35
84	1,252.22	2,791.79	2,929.60	2,943.23	795.12	3,678.35	3,678.35	0.00	3,809.00	3.6%	3,809.00	3,809.00	130.65
85	210.00	150.00	150.00	165.00	0.00	165.00	150.00	15.00	150.00	0.0%	150.00	150.00	0.00
86	0.00	0.00	2,750.00	0.00	500.00	500.00	500.00	0.00	500.00	0.0%	500.00	500.00	0.00

TOWN OF OSCEOLA  
EXPENSE BUDGET

A	N	O	P	Q	R	S	U	V	W	Y	Z	AA	AB
2016	2017	2018	11/1/2019 through 9/30/2019	10/1/2019 through 12/30/2019	2019 EST. TOTAL	2019 plus (Actual Estimate)	2019 Budget	2019 EST. TOTAL Over (Under) Budget	2020 Proposed Budget	% of Change 20 Budget to 19 Budget	11/27/2019 Public Hearing	2020 Adopted Budget	Difference 2019 to 2020
<b>2020 EXPENSE BUDGETING</b>													
1	Actual	Actual	Actual	Actual									
2													
3	18,166.51	14,174.90	14,990.46	15,401.40	2,000.00	17,401.40	15,000.00	2,401.40	10,000.00	-33.3%	10,000.00	10,000.00	(5,000.00)
87	Equipment Repairs & Maintenance												
88	7,923.62	9,506.19	14,632.50	14,136.66	4,000.00	18,136.66	13,500.00	4,636.66	15,000.00	11.1%	15,000.00	15,000.00	1,500.00
89	5,911.02	922.38	3,143.54	969.34	780.66	1,750.00	1,750.00	0.00	1,750.00	0.0%	1,750.00	1,750.00	0.00
89	Garage Expense												
90	227,397.97	212,165.52	227,387.97	227,579.14	48,579.38	276,158.52	276,158.52	0.00	350,000.00	26.7%	350,000.00	350,000.00	73,841.48
90	Highway Construction												
91	8,585.95	8,587.00	9,548.30	10,228.40	0.00	10,228.40	9,000.00	1,228.40	10,000.00	11.1%	10,000.00	10,000.00	1,000.00
91	Insurance												
92	98.25	38.35	84.43	73.98	50.00	123.98	200.00	(76.02)	200.00	0.0%	200.00	200.00	0.00
92	Adopt-A-Road												
93	0.00	0.00	146,027.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
93	Capital Highway Equipment												
94	493.35	514.80	514.80	376.20	138.60	514.80	514.80	0.00	514.80	0.0%	515.00	515.00	0.00
94	Short Term Disability												
95	15,015.47	16,973.92	22,858.15	24,623.97	1,000.00	25,623.97	22,000.00	3,623.97	22,000.00	0.0%	22,000.00	22,000.00	0.00
95	Road maintenance & Repair												
96									900.00		900.00	12,000.00	900.00
96	Cell Phone												
97									12,000.00		12,000.00	900.00	12,000.00
97	Highway Capital Improvement-Fuel Tank												
98													
98	Unemployment												
99													
100	346,223.71	327,170.41	514,960.11	353,070.46	83,559.34	427,787.80	410,976.33	16,810.98	498,941.00	30.51%	498,941.00	498,941.00	87,964.18
100	**TOTAL PUBLIC WORKS												
101													
102													
103	<b>HEALTH &amp; HUMAN SERVICES:</b>												
104	<b>ANIMAL CONTROL OFFICER</b>												
105	895.00	665.00	555.00	260.00	640.00	900.00	900.00	0.00	750.00	-16.7%	750.00	750.00	(150.00)
105	Animal Control Officer Wages												
106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
106	Payroll Overhead Expense												
107	772.50	773.25	774.25	718.00	182.00	900.00	900.00	0.00	800.00	-11.1%	800.00	800.00	(100.00)
107	Dog License Fees to County												
108	622.18	318.50	341.05	174.34	425.66	600.00	600.00	0.00	400.00	-33.3%	400.00	700.00	(200.00)
108	Mileage & Expenses												
109	2,289.68	1,756.75	1,670.30	1,152.34	1,247.66	2,400.00	2,400.00	0.00	1,950.00	-18.8%	1,950.00	1,950.00	(450.00)
109	Total Animal Warden												
110													
111	1,209.00	984.00	1,185.00	495.00	705.00	1,200.00	1,200.00	0.00	1,200.00	0.0%	1,200.00	1,200.00	0.00
111	GOPHER BOUNTY EXPENSES												
112	1,750.00	2,000.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%	2,000.00	2,000.00	0.00
112	LOCAL CEMETARY FUNDING												
113													
114	5,248.68	4,740.75	4,855.30	3,647.34	1,952.66	5,600.00	5,600.00	0.00	5,150.00	-8.0%	5,150.00	5,150.00	(450.00)
114	**TOTAL HEALTH & HUMAN SERVICES												
115													
116	<b>CULTURE, RECREATION &amp; EDUCATION:</b>												
117	<b>EDUCATION:</b>												
118	<b>PARK EXPENSES</b>												
119	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00
119	Capital Improvement Project(s)												
120	3,990.00	4,384.99	3,815.00	3,485.00	915.00	4,400.00	4,400.00	0.00	4,400.00	0.0%	4,400.00	4,400.00	0.00
120	Park Expenses - Other												
121	3,990.00	4,384.99	3,815.00	3,485.00	915.00	4,400.00	4,400.00	0.00	4,400.00	0.0%	4,400.00	4,400.00	0.00
121	**TOTAL RECREATION & EDUCATION												
122													
123													
124	<b>DEVELOPMENT &amp; PLANNING:</b>												
125	<b>CONSULTING &amp; MAPPING</b>												
125	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00	250.00	-50.0%	250.00	500.00	(250.00)
125	CONSULTING & MAPPING												
126	17,074.92	24,497.72	29,883.06	15,407.24	7,592.76	23,000.00	23,000.00	0.00	23,000.00	0.0%	23,000.00	23,000.00	0.00
126	BUILDING INSPECTION EXP.												

TOWN OF OSCEOLA  
EXPENSE BUDGET

	A	N	O	P	Q	R	S	U	V	W	Y	Z	AA	AB
	2020 EXPENSE BUDGETING													
	2016 Actual	2017 Actual	2018 Actual	1/1/2019 through 9/30/2019 9 Month Actual	10/1/2019 through 12/30/2019 3 month Estimate	2019 EST. TOTAL (Actual plus Estimate)	2019 Budget	2019 EST. TOTAL Over (Under) Budget	2020 Proposed Budget	% of Change 20 Budget to 19 Budget	11/27/2019 Public Hearing	2020 Adopted Budget	Difference 2019 to 2020	
127	PLANNING COMMISSION													
128	700.00	525.00	725.00	425.00	400.00	825.00	1,200.00	-375.00	1,200.00	0.0%	1,200.00	1,200.00	0.00	
129	53.55		55.46	32.51	30.60	63.11	91.80	-28.69	92.00	0.2%	91.80	91.80	0.20	
130	0.00	100.11	0.00	65.25	0.00	65.25	100.00	-34.75	100.00	0.0%	100.00	100.00	0.00	
131	420.00	160.00	210.00	203.00	100.00	303.00	400.00	-97.00	400.00	0.0%	400.00	400.00	0.00	
132	1,173.55	785.11	990.46	725.76	530.60	1,256.36	1,791.80	-535.44	1,792.00	0.0%	1,791.80	1,791.80	0.20	
133	18,248.47	25,282.83	30,873.52	16,133.00	8,623.36	24,756.36	25,291.80	-535.44	25,042.00	-1.0%	25,041.80	25,291.80	(249.80)	
134														
135	2,702.00	1,024.18	2,627.71	60.30	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	
136														
137														
138	7,000.48	0.00	0.00	0.00	200.00	200.00	1,000.00	-800.00	1,000.00	0.0%	1,000.00	1,000.00	0.00	
139	50,308.00	50,308.00	50,308.00	50,308.00	50,308.00	50,308.00	50,308.00	-800.00	50,308.00	50,308.00	50,308.00	50,308.00	0.00	
140	57,308.48	50,308.00	50,308.00	50,308.00	50,508.00	50,508.00	51,308.00	-800.00	51,308.00	50,308.00	50,308.00	51,308.00	0.00	
141														
142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,991.31	n/a	162,991.31	0.00	162,991.31	
143	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	0.00	0.00	0.00	
144														
145	731,005.16	715,238.85	930,396.26	729,579.84	180,951.19	910,531.03	840,805.39	69,725.64	1,083,775.31	28.9%	1,083,775.31	1,083,775.31	0.00	
146														
147	15,000.00	15,000.00	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00	15,000.00	50.0%	15,000.00	15,000.00	5,000.00	
148														
149														
150														
151	746,005.16	730,238.85	945,396.26	729,579.84	190,951.19	920,531.03	850,805.39		1,098,775.31	29.1%	1,098,775.31	1,098,775.31	247,969.91	
152									(162,991.31)		(162,991.31)	(162,991.31)		
153	Reserves for Highway Capital Outlay (tractor)							expenditures	935,784.00					
154								revenues	935,784.00					
155									935,784.00					
156									935,784.00					
157									(0.00)					
158														
159														