

# TOWN OF OSCEOLA

Public Budget Hearing, Special Town  
Meeting and Special Town Board Meeting  
Thursday, November 18, 2021 — 6:30 p.m.

## Meeting Minutes

The Board of Supervisors of the Town of Osceola met for a series of meetings on Thursday, November 18, 2021, beginning at 6:30 p.m. at the Osceola Town Hall, Dresser, Wisconsin.

**CALL TO ORDER:** Chair Lindh called the meeting to order at 6:30 p.m.

**VERIFICATION OF MEETING POSTING:** Clerk Skjerven confirmed that the notice was posted at the Town Hall, Dresser Post Office, the First Community National Bank, the Town Web Site, and the Town Facebook page.

**PLEDGE:** Lindh led the Pledge of Allegiance to the United States Flag.

**PRESENT:** Chair Lindh, Supervisors Cronick, Everson and Gustafson.

**PUBLIC ATTENDEES:** Clerk Skjerven, Treasurer Carlson, Merle and Dianne Aarthun, Ed Everson, Tom and Gae Magnafici, Mark Skjerven, Rebekah Gustafson, Jeremy and Theresa Utke.

### **EXPLAIN BUDGET HEARING AND VOTING PROCESS**

Chair Lindh explained that each of the Board members will cover a portion of the budget to give a better understanding of the budget items. Public comment and asking of questions will be available during these section report outs. And, there will also be a time for general public comment. Everson also indicated the goal of the joint meetings are to have the electors approve the Board's proposed levy. If the electors are not in agreement with the levy, it is the elector's vote that determines the actual tax levy for the Town of Osceola and what the Town has to operate under for 2022.

### **GENERAL PUBLIC COMMENT**

Tom Magnafici spoke about the importance of zoning for our township. He would like the Board to consider taking back from Polk County the responsibilities of zoning. It is the opinion of Tom Magnafici that Polk County's zoning is not as proactive as they could be with matters taking place right now within the township. Tom brought up examples such as a very small living unit on 68<sup>th</sup> Ave. It is his understanding they have also made recommendations to put on properties several RV units and less than desirable mobile home units that have received permitting approvals from Polk County.

Theresa Utke spoke about the Osceola School Board meeting held the previous night. She expressed a desire for the Board to become more familiar with the severe financial situation of the Osceola school district. There is significant anticipated debt, just under \$6 million by 2024-2025. This could greatly affect the tax base available for our township.

## BUDGET HEARING & SPECIAL TOWN MEETING

### EXPENSES BUDGET

General Government and Legal Fees: Only increase area was in publications to consider expense for needed ad postings for such things as meetings, notices, position fills. As a reminder, the Computer/Email expense line will help to put in place Town emails for each Board member vs. using gmail.com, allowing the Town to back up such emails for historical tracking purposes, and for the Town to have ready access to past Board member emails vs. having to retrieve the information from Board member's personal devices.

Clerk/Treasurer: The Clerk position will remain at 24 hours per week, and the Treasurer position will remain at 16 hours per week. There is more expense built into the Treasurer position for the tax collection work effort. Website and computer expenses have an increase due to our change over from the Easy IT firm to Connecting Point of Amery. As a reminder, Request for Proposals (RFPs) were done to decide on the go-forward firm to provide technology support to the Town. It may appear that Connecting Point is a more expensive firm to provide our services; however, the Easy IT firm anticipated to significantly raising their pricing above what Connecting Point would charge.

Elections: Increased to account for annual maintenance machine fees, since the Town will now have three touch machines for elections and one machine that accepts the paper ballots. Wages increased based on past year's expense when four elections have taken place during the year.

Audit Services: A Request for Proposal (RFP) was done for audit services and the Town only had one firm respond, which was our existing audit firm—CliftonLarsonAllen(CLA). The Treasurer conducted a phone survey with surrounding communities on their expense for similar audit services and the findings were that CLA charges were in line with what is seen by other surrounding communities for such audit services. So, the Town will again be using CliftonLarsonAllen for our auditing services.

Assessment of Property: The assessor's contract expense has increased due to state law requirement that the Town reassess if the Town is not able to stay within +/-10% of property values. Currently, the Town has fallen out of that percentage. The Town's Appraisal Services company Appraisal Services and Data Processing Systems, Inc. (A.S.D.P.S.) indicated during the Town's Board of Review that the Town needed to have done full annual maintenance assessments of all real and personal property so in 2024 assessed values will be updated to A.S.D.P.S., Inc. best estimate of market value. Procedures used to conduct the 2022, 2023, and 2024 assessments will consist of sales and permit analysis, visual inspection of real properties, valuation of all real and personal properties, preparation of changes for assessment rolls and change notices, mailings of change notices, attendance at Open Book and Board of Review proceedings, and preparation and submission of all assessment reports. The appraisal firm has sent a proposal indicating a cost increase to the Town of an additional \$59,160 for these additional appraisal services over the next three years. The annual increase to the Town will be split over three years, which is in addition to the normal annual expense for assessment services.

Mark Skjerven asked a question related to the timeframe for doing the reassessment, whether it was a set timeframe after so many years or whether it was based solely on the market. Lindh and Cronick confirmed the timing of this re-evaluation of property values is based solely on the market conditions.

Everson commented it has been many years since this type of reassessment was last performed. And, on January 1, 2024 the assessor will set the property values. Just because the re-evaluation is happening does not necessarily mean that property taxes will increase. One factor is how much all property values within the Town change, upward or downward, as compared to one's own property value.

Building Expenses: The increase in gas utilities is due to anticipated gas rate increases. Building repairs and maintenance anticipate needed painting and repair to the Town Hall interior since the interior walls have neither been repaired or painted since the Town Hall was built. Telephone and Internet expense considers the Town's system updates for better reliability, stability and consistency.

Ambulance and Fire Department Contracts: Osceola Ambulance has a flat fee charge of \$14 per person. The Town's contract with St. Croix Valley Emergency Medical Services is based on their flat service cost they have submitted to the Town. The Fire Department contract has actually decreased for the Town's portion, and the dues are basically an amount the Town receives from the state and the Town pays out that amount to the Fire Department.

Public Works: Public Works wages have increased due to an increase in the stipend from \$10,000 to \$12,000 provided to the Town's full-time Public Works Supervisor. The stipend is meant to assist in health care expenses for the Public Works Supervisor as the Town does not provide medical coverage due to the small full-time staff size. Part-time Public Works wages have increased to have one of the Town's part-time employees working 20 hours per week to assist the Public Works Supervisor for back up and safety purposes, especially on larger projects. No benefits are provided to the Town's part-time employees. Equipment repairs, maintenance, and fuel increased due to general cost increases for such need areas.

Highway construction expenses are at \$114,232.98 remaining from what was anticipated for the 2021 budget. The Board's proposal is to roll the \$114,000.00 directly into 2022, to use for funding roads in 2022 that did not get completed in 2021, leaving a remaining 2021 budget at \$232.98. Chair Lindh had available an exhibit of the 'Proposed Town of Osceola 2022 Road Budget' to show where the anticipated expenses for 2022 road work of \$522,280.47 would be allocated. Reasons cited for noncompletion of a few of the road works in 2021 is newness of the Board and not knowing what went into the 2021 highway construction road budget per the previous board and by the time the current Board became more aware there was going to be remaining monies in this budget area there was not time to have any larger road projects completed yet in 2021 with the Town's contractors.

Public comment from Ed Everson asked whether the Board anticipates getting bids done earlier in 2022. Chair Lindh indicated the Board does anticipate going out for bids earlier in 2022. Also, the Board is anticipating holding discussions at the December Board meeting to discuss getting assistance from a road rating company that would rate the Town's roads at a cost of approximately \$2,500 to give us a baseline. This would allow the Board to more quickly re-evaluate the Town's greatest need areas from a roads perspective to help with development of the Town's roads bids.

The board anticipates sending RFPs to more companies for the bids, and assures they will more fully evaluate the quality of the contractor's work and to not just focus on the cheapest bids that comes in. Supervisor Everson pointed out that it is a desire of the Board, through the Public Works Committee to strengthen the partnership/relationship with Polk County.

Public comment came from Mark Skjerven questioning whether the cell phone used by the Public Works Supervisor was 'trackable' with the QuickBooks system. The "T-sheet" capability within QuickBooks would require us to move to the cloud version, which means the Town would lose reporting capabilities the Town has currently. So, no changes are anticipated being done at this time.

Animal Control, Gopher Bounty Expenses, and Cemetery Funding: The dog licenses that the Town collects go out to what the Town pays Polk County. The Board did increase the dog license fees effective January 1, 2022 to account for internal administrative costs which are undertaken to provide the licenses, collect and track the fees, and pay and report back such licenses to Polk County.

Gopher bounty expenses have increased due to an increase in the amount of gopher tails that are turned in from Town properties for reimbursement.

Local cemetery funding is anticipated to be the same expense for the Town in 2022. It is in the Town's best interest to help to maintain cemeteries located within the Town as Wis. Stat. 157.115(1)(b)2 specifies that when a cemetery authority abandons or fails to manage or care for the cemetery for a period of 5 or more years, the municipality in which the cemetery is located shall take control of the cemetery, manage and care for the cemetery and collect and manage all trust funds connected with the cemetery other than trust funds received by a will. A few years back, the Town changed the process whereby it was no longer an automatic payment to the cemetery organizations paid in prior years; rather, such organizations had to formally request the funding from the Town, and to also provide the financials supporting their need request for the funding. Outward communication on the process to the past cemetery organizations (and future potential organizations) is anticipated to occur soon as the Board takes up this topic further at their December 2021 regular Town Board meeting.

Public comment was made by Theresa Utke to ask the Board to be aware of efforts being undertaken by an out-of-state company with a cemetery in Amery whereby the out-of-state company was taking over an old cemetery by selling proposed plots at very high fees and proposing natural burials with no vaults, no body preparation; and, if the company digs up a body from an unmarked gravesite, they will just bury and re-cover the site. The firm is basically taking over not-maintained cemeteries in the area and claiming the property to be theirs under the guise the firm is maintaining the cemetery.

Development and Planning: Building inspections is an 'in and out' item whereby the Town takes in building permit fees and then the Town has to pay out the same fee amount to the inspection agency used by the Town, West Wisconsin Inspection Agency, less a small fee. The amount in the budget for 2022 is an estimation of anticipated building permit fees for 2022.

Plan Commission has a new expense related to computer emails. The emails for Plan Commission members will be set up to utilize Town emails specific to them so the Town will be able to maintain such Town emails for each Plan Commission member vs. using gmail.com, allowing the Town to back up such emails for historical tracking purposes, and for the Town to have ready access to past Plan Commission member emails vs. having to retrieve the information from Plan Commission member's personal devices.

Office Equipment: Lower expenses are anticipated for 2022 due to more expenses being incurred during 2021, such as that used for the Town Hall's sound equipment, which will not be similarly incurred during 2022.

Fire Department Debt Services: This is an 'in and out' item as the Fire Department cannot borrow money. So, the mortgage loan on the Dresser fire station for Allied Fire services was through the Town of Osceola. This item comes in via the payment the Allied Fire Department gives to the Town and the Town makes the loan payment. There is three years remaining on the loan.

Reserve for Contingencies: This amount was kept at the same amount (\$15,000) for 2022 as it was for 2021. It is a reserve fund to assist with paying for unforeseen expenses. There were unanticipated expenses that occurred during 2021, of which the Board will discuss at the December regular Town Board meeting and have a resolution explaining each item that came from the contingency reserve.

Total expenses budget for 2022 is \$1,123,123.43.

## **REVENUES**

Taxes: The Town does not have a large control over revenues it receives. Chair Lindh referenced the 2021 Municipal Levy Limit Worksheet which showed the 2020 levy of \$803,591. The assessor provides the state with the market value of new construction in 2021. The levy is only allowed to be increased 1.845% of that value, which is \$14,826.25. Therefore, the levy amount allowed to be increased by the state is \$818,417, which is then adjusted downward by personal property aid of \$1,049.07, bringing the allowable levy to \$817,368.

Intergovernmental Revenues: These revenues are state generated. The Grants and Scholarships Donations line item is the amount the Town received from the American Rescue Plan Act of 2021 (ARPA), \$151,141.39. The Town received one half of the expected amount, with the remaining amount anticipated to come in 2022. The federal government still needs to clearly communicate how the Town can spend this amount. At this point, it is anticipated the expense for the three new voting machines and updates to the Town Hall and shop areas' HVAC systems should be covered by amounts received due to the ARPA funds received by the Town. The Town may also be able to utilize these funds to upgrade the road ditch area by Behning Creek as a possible DNR project to reduce the road runoff going into that trout stream.

Local Roads Improvement (LRIP) grant is a grant the Town receives from the State of Wisconsin. The Town did receive an LRIP grant in 2021, and the Town has applied to receive another grant in 2022, but it will not be known with certainty until early in 2022 whether another grant will be awarded to the Town.

Public comment was received by Mark Skjerven asking a question for further explanation about what the line item was called Forest Crop/MFL County Aid. The treasurer explained it was money that when individuals take their land out of these types of programs and the individuals have to pay the property taxes. The anticipated amount of revenue is unknown to the Town.

Licenses and Permits: Building permits and fees in the revenue section is the similar figure to that shown in the expense area for building inspection expenses. For liquor and malt beverage revenue, this amount includes not only license and permit fees for liquor sales, but also for servers serving the alcohol. There has been an increase in the number of servers, which has increased the anticipated revenue. Dog license and refunds is what the Town receives in through our fees charged, and the

expense side accounts for what the Town has to pay out to Polk County. Driveway permit revenue was increased slightly to account for continued building that is occurring within the Town. The Town received a small amount of \$238.81 due to road damage which occurred by a firm that parked a piece of equipment on a road the Town had just redone recently and the vehicle's wheels while turning caused damage to the road. So, reimbursement to the Town was given.

Total revenue budget for 2022 is \$1,123,123.40.

**CONSIDER ADOPTION OF RESOLUTION 21-11-03 TO ADOPT THE 2021 TOTAL TAX LEVY TO BE PAID IN 2022 PURSUANT TO SECTION 60.10(1)(a)**

The levy authorized by the electors in 2021 was \$802,524. The 1.845% increase in the town's 2021 levy is due to the net new construction percentage increase (\$14,826) and is allowed pursuant to Section 66.0602(2) of Wisconsin Statutes, thus increasing the 2022 total levy to \$817,368.

MOTION MADE BY MARK SKJERVEN, SECONDED BY TOM MAGNAFICI TO ADOPT RESOLUTION 21-11-03 TO ADOPT THE 2021 TOTAL TAX LEVY TO BE PAID IN 2022 PURSUANT TO SECTION 60.10(1)(a)  
MOTION CARRIED WITH 14 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES.

**ADJOURNMENT OF PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING**

MOTION BY EVERSON/CRONICK TO ADJOURN THE PUBLIC BUDGET HEARING AND SPECIAL TOWN MEETING OF THURSDAY, NOVEMBER 18, 2021. MOTION CARRIED WITH 14 AYE VOTES, 0 NAY VOTES, AND 0 ABSTAIN VOTES. The meeting adjourned at 7:36 p.m.

**SPECIAL TOWN BOARD MEETING**

Chair Lindh immediately proceeded to call to order the Special Town Board Meeting at 7:36 p.m.

**VERIFICATION OF MEETING POSTING:** Clerk Skjerven confirmed that the notice was posted at the Town Hall, Dresser Post Office, the First Community National Bank, the Town Web Site, and the Town Facebook page.

**PRESENT:** Chair Lindh, Supervisors Cronick, Everson and Gustafson.

**PUBLIC ATTENDEES:** Clerk Skjerven, Treasurer Carlson, Merle and Dianne Aarthun, Ed Everson, Tom and Gae Magnafici, Mark Skjerven, Rebekah Gustafson, Jeremy and Theresa Utke.

**ACCEPTANCE OF PROPOSED AGENDA**

MOTION BY GUSTAFSON/CRONICK ON ACCEPTANCE OF PROPOSED AGENDA. MOTION CARRIED.

**PUBLIC COMMENT**

Ed Everson gave his views that there should be no dissenting views on the outcome of the meetings held tonight as otherwise their attendance at the meeting should have occurred. The process gone through by this Board to explain the details of the budget, the manner in which the meeting was conducted, and in the amount of time for the meeting was one of the best I have ever attended.

**CONSIDER RESOLUTION 21-11-04 TO Adopt 2022 Town Budget**

The Clerk duly noticed that a public hearing was held on the proposed budget on Thursday, November 18, 2021, and a Summary of the Budget had been made available at the Town Hall as required by Wisconsin Statutes Section 65.90. The 2021 Town Tax Levy to be collected in 2022 pursuant to Wisconsin Statutes Section 60.10(1)(a) was approved in the amount of \$817,368 by the majority of the Town of Osceola Electors at a Special Town Meeting on November 18, 2021.

MOTION BY EVERSON/GUSTAFSON TO ADOPT RESOLUTION 21-11-04 TO ADOPT THE 2022 TOWN BUDGET. MOTION CARRIED.

**ADJOURN**

MOTION BY GUSTAFSON/EVERSON TO ADJOURN THE SPECIAL TOWN BOARD MEETING THURSDAY, NOVEMBER 18, 2021. MOTION CARRIED. The meeting adjourned at 7:41 p.m.

**To be approved:** December 6, 2021

Approved:

12/6/21

Denise Skjerven

Denise Skjerven, Town Clerk