MINUTES for the PUBLIC BUDGET HEARING

FOR THE TOWN OF OSCEOLA, FOND DU LAC COUNTY

Tuesday, November 18, 2025 at 6:30 p.m. at the Osceola Town Hall

1. The meeting was called to order at 6:30 pm by Chairman Leininger; all stood to recite the Pledge of Allegiance.
2. Roll Call: Terry Leininger (TL)-present, Dean Kranig (DK)-present, Jay Miller (JM)-present; Town Board members all present, as well as clerk Kay Wege (KW), treasurer Danelle Rymarkiewicz (SR), 38 residents and one guest.
3. Proof of Posting: Campbellsport News, Dins Mini Mart, Osceola Town Hall, Osceola Website, Waucousta Mart
4. Jim Walter-motion to approve the 2025 Budget Meeting Minutes from November 19, 2024; Troy Kruzick-second. 28 ayes, 0 nays, 10 abstained; motion passed.
5. PUBLIC HEARING discussion on the PROPOSED 2026 BUDGET containing the state law limit increase of $3,343 for an allowable tax levy of $483,302, for 2025 collected in 2026: No discussion.
6. PUBLIC HEARING discussion on the PROPOSED 2026 BUDGET to exceed the levy limit for 2025 (to be collected in 2026) by 20.691 percent, which would increase the town levy by $100,000 for a total town tax levy of $583,302, to cover Dundee Dam 500-year analysis and the beginning of the improvements necessary. (See attached Resolution #25-4) TL and Troy Kruzick spoke to the reason for the request. Dundee Dam is owned by the Town and its responsibility to maintain. The Town was recently informed that all of the studies done so far on the dam did not qualify for the State required 500-year analysis, as believed. The 100-year analysis rated our dam as hazardous because, should the dam fail, water may flood neighboring houses' basements as the County Road F culvert across the Milwaukee River is too small to handle that amount of water. KW explained that this increase request will affect only the Town of Osceola portion of the tax bill, the third portion of the four listed on the tax bill. Karen Wenger: Could ARPA money have been used for dam? TL-Yes, but too late now. Mary Alice Grosser thanked Board for the explanation of the effect of exceeding the Levy Limit. Mr. Bournelis: Will Town continue to ask for more money every year as the expenses of dam continue? DK-Plans are to apply for grants to continue the recommended maintenance expenses to meet State requirements. Jim Walter: Make Cedar Corp and State aware that there are actually three dams in a row on Long Lake. DK will contact Dave Dins and Jim Walter about the history of the dam. Karen Wenger: Why do we need new ceiling, fans, and tables for hall? DK-Part of the whole maintenance package to keep the Hall looking nice. No major changes have happened since Hall was built in 1970's; tables are showing major wear and are heavy to move or lift—safety issue for renters or workers.
7. Having no more comments, Mr. Bournelis-motion to adjourn the Hearing at 7:01 pm; Troy Kruzick-second. 31 Ayes, 0 nays; 7 abstained; motion passed.

MINUTES for the SPECIAL TOWN MEETING FOR THE ELECTORS

OF THE TOWN OF OSCEOLA, FOND DU LAC COUNTY

Tuesday, November 18, 2025 following completion of the Public Hearing on the Proposed 2026 Budget

1. The meeting was called to order at 7:01 pm by Chairman Leininger.
2. Roll Call: Terry Leininger (TL)-present, Dean Kranig (DK)-present, Jay Miller (JM)-present; Town Board members all present, as well as clerk Kay Wege (KW), treasurer Danelle Rymarkiewicz (SR), 38 residents and one guest.
3. Mary Alice Grosser-motion to approve Resolution #25-E1 for Electors to Exceed the Levy Limit for 2025 town tax levy (583,302) to be collected in 2026, pursuant to Sec 60.10(1)(a) of Wisconsin Statutes; Bob Beall-second. 20 ayes, 4 nays, 14 abstained; motion carried.
4. Troy Kruzick-motion to approve Resolution #25-E2 for Electors to Adopt the Town Tax Levy for 2025 town tax levy ($583,302 to be collected in 2026, pursuant to Sec 60.10(1)(a) of Wisconsin Statutes; Maureen O'Connor-second. 22 ayes, 0 nays, 16 abstained; motion carried.
5. Having no further business, Ken Grosser-motion to adjourn Elector meeting at 7:10 pm; Jenny Roatch-second. 29 ayes, 0 nays, 11 abstained; motion carried.

MINUTES for the SPECIAL TOWN OF OSCEOLA BOARD MEETING

Tuesday, November 18, 2025 following the completion of the Special Town Meeting for the Electors

1. The meeting was called to order at 7:10 pm by Chairman Leininger.
2. Roll Call: Terry Leininger (TL)-present, Dean Kranig (DK)-present, Jay Miller (JM)-present; Town Board members all present, as well as clerk Kay Wege (KW), treasurer Danelle Rymarkiewicz (SR), 38 residents and one guest.
3. DK-notion to approve the Year 2026 Budget for the Town of Osceola in Fond du Lac County; JM-second. All in favor by voice vote; motion carried.
4. Having no further business to discuss, JM-motion to adjourn at 7:12 pm; DK-second. All in favor by voice vote; motion carried.

Submitted by Kay Wege, clerk

Clerk shall properly post or publish these resolutions as required by law under s.60.80(1)(a) of Wisconsin Statutes within 30 days of these adoptions, November 18, 2025.

Posted 11-19-2025

	2027 BUDGET SUMMARY FOR THE TOWN OF OSCEOLA						
REVENUES:	**BUDGET**	**2026**		**BUDGET**	**2027**		**% CHANGE**
TAXES-COUNTY		3,011,038			3,023,000		0.40%
TAXES-ALLOWABLE TOWN LEVY		583,302			592,379		1.56%
TAXES-SPECIAL CHARGES		70,495			70,500		0.01%
INTERGOVERNMENTAL REVENUES		266,930			280,000		4.90%
LICENSES/PERMITS		9,000			9,000		0.00%
FINES/FORFEITURES/PENALTIES		200			200		0.00%
PUBLIC CHARGES FOR SERVICES		4,350			4,350		0.00%
TOWN REVENUE		3,000			3,000		0.00%
TOTAL REVENUES		**3,948,315**			**3,982,429**		**0.86%**
	DEPT	**BUDGET**		DEPT	**BUDGET**		
EXPENDITURES:	**2026**	**2026**		**2027**	**2027**		**% CHANGE**
GENERAL GOVERNMENT		**3,158,215**			**3,176,429**		**0.58%**
STATE & COUNTY	3,011,038			3,023,000		0.40%	
TOWN	105,177			110,529		5.09%	
HALL	15,000			19,000		26.67%	
ELECTIONS	6,500			4,000		-38.46%	
INSURANCE	14,000			13,200		-5.71%	
PAYROLL TAXES	6,500			6,700		3.08%	
PUBLIC SAFETY		**204,000**			**152,000**		**-25.49%**
WP-LAW ENFORCEMENT	20,000			20,000		0.00%	
FIRE & AMBULANCE	124,000			127,000		2.42%	
DUNDEE DAM	60,000			5,000		-91.67%	
PUBLIC WORKS		**521,100**			**539,000**		**3.44%**
HIGHWAY	302,100			304,000		0.63%	
SNOW REMOVAL	79,000			79,000		0.00%	
GARBAGE/RECYCLING	140,000			156,000		11.43%	
SMART GROWTH - IMMA		**15,000**			**15,000**		**0.00%**
SMART GROWTH - DAM		**50,000**			**100,000**		**100.00%**
TOTAL EXPENDITURES		**3,948,315**			**3,982,429**		**0.86%**

		-			-		
OTHER FINANCING SOURCES:		**2026**			**2027**		
LOAN FOR DAM		**-**			**624,000**		**100.00%**
OTHER FINANCING USES:		**2026**			**2027**		
DAM RECONSTRUCTION COST		**-**			**624,000**		**100.00%**
DAM LOAN PAYMENTS-PRINCIPLE		**-**			**-**		**0.00%**
DAM LOAN PAYMENTS-INTEREST		**-**			**-**		**0.00%**
YEAR END LOAN BALANCES:		**2026**			**2027**		
DAM LOAN		**-**			**624,000**		**100.00%**
IMMA FUNDS		**2025**			**2026**		
CAPITAL FUND		60,000		5,000.00	65,000		
DAM FUND				50,000.00	50,000		
EMERGENCY FUND		60,000		5,000.00	65,000		
GENERAL FUND (INTEREST)		7,413			10,273		
REVALUATION FUND		49,675		5,000.00	54,675		
TOTAL IMMA FUNDS		**177,088**			**244,948**		
MILL RATE (TAX [RT $1,000)		1.88			1.87		
(Mill rate estimate, subject to change based on final equalized values)							

	2027 BUDGET SUMMARY FOR THE TOWN OF OSCEOLA					#2	
REVENUES:	**BUDGET**	**2026**		**BUDGET**	**2027**		**% CHANGE**
TAXES-COUNTY		3,011,038			3,023,000		0.40%
TAXES-ALLOWABLE TOWN LEVY		583,302			492,379		-15.59%
TAXES-SPECIAL CHARGES		70,495			70,500		0.01%
INTERGOVERNMENTAL REVENUES		266,930			280,000		4.90%
LICENSES/PERMITS		9,000			9,000		0.00%
FINES/FORFEITURES/PENALTIES		200			200		0.00%
PUBLIC CHARGES FOR SERVICES		4,350			4,350		0.00%
TOWN REVENUE		3,000			3,000		0.00%
TOTAL REVENUES		**3,948,315**			**3,882,429**		**-1.67%**
	DEPT	**BUDGET**		DEPT	**BUDGET**		
EXPENDITURES:	**2026**	**2026**		**2027**	**2027**		**% CHANGE**
GENERAL GOVERNMENT		**3,158,215**			**3,176,429**		**0.58%**
STATE & COUNTY	3,011,038			3,023,000		0.40%	
TOWN	105,177			110,529		5.09%	
HALL	15,000			19,000		26.67%	
ELECTIONS	6,500			4,000		-38.46%	
INSURANCE	14,000			13,200		-5.71%	
PAYROLL TAXES	6,500			6,700		3.08%	
PUBLIC SAFETY		**204,000**			**152,000**		**-25.49%**
WP-LAW ENFORCEMENT	20,000			20,000		0.00%	
FIRE & AMBULANCE	124,000			127,000		2.42%	
DUNDEE DAM	60,000			5,000		-91.67%	
PUBLIC WORKS		**521,100**			**539,000**		**3.44%**
HIGHWAY	302,100			304,000		0.63%	
SNOW REMOVAL	79,000			79,000		0.00%	
GARBAGE/RECYCLING	140,000			156,000		11.43%	
SMART GROWTH - IMMA		**15,000**			**15,000**		**0.00%**
SMART GROWTH - DAM		**50,000**			**-**		**-50.00%**
TOTAL EXPENDITURES		**3,948,315**			**3,882,429**		**-1.67%**

		-			-		
OTHER FINANCING SOURCES:		**2026**			**2027**		
LOAN FOR DAM		**-**			**624,000**		**100.00%**
OTHER FINANCING USES:		**2026**			**2027**		
DAM RECONSTRUCTION COST		**-**			**624,000**		**100.00%**
DAM LOAN PAYMENTS-PRINCIPLE		**-**			**-**		**0.00%**
DAM LOAN PAYMENTS-INTEREST		**-**			**-**		**0.00%**
YEAR END LOAN BALANCES:		**2026**			**2027**		
DAM LOAN		**-**			**624,000**		**100.00%**
IMMA FUNDS		**2025**			**2026**		
CAPITAL FUND		60,000		5,000.00	65,000		
DAM FUND				50,000.00	50,000		
EMERGENCY FUND		60,000		5,000.00	65,000		
GENERAL FUND (INTEREST)		7,413			10,273		
REVALUATION FUND		49,675		5,000.00	54,675		
TOTAL IMMA FUNDS		**177,088**			**244,948**		
MILL RATE (TAX [RT $1,000)		1.88			1.56		
(Mill rate estimate, subject to change based on final equalized values)							