

Town of Crescent
Annual Budget Hearing
Special Town Meeting, and
Special Town Board Meeting

Notice is hereby given that on Wednesday, November 13th, 2024 at 5:30 p.m. at the Town of Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a PUBLIC HEARING on the proposed 2025 budget for the Town of Crescent will be held. The purpose of the hearing is to allow the public to make comments on the proposed budget. A copy of the proposed budget report is available for inspection by contacting the Town Clerk at 715-499-0500 or by going to www.townofcrescent.com under Town Notices.

Notice is further given that on Wednesday, November 13th, 2024, immediately following the completion of the Pubic Hearing on the proposed budget which begins at 5:30 p.m. at the Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a special town meeting of the electors, called by the town board pursuant to sec. 60.12(1)(c) of the Wisconsin Statutes, will be held for the following purpose:

1. To approve the 2024 total town tax levy to be paid in 2025 pursuant to s. 60.10(1)(a) of Wis. Statutes.
2. To set the compensation of elected officials for the term of office beginning April 15th, 2025 through April 20th, 2027 pursuant to Section 60.32 of Wis. Statutes.

Notice is hereby given that immediately following the Special Town Meeting of Electors a Special Town Board Meeting will be called to order for the purpose of adopting the 2025 budget.

Dated this 20th day of October, 2024.

By: Tracy Hartman, Town Clerk of the Town of Crescent

The following is a summary of the proposed budget:

Proposed 2025 Town of Crescent Budget Summary

	2024 Budget	2025 Proposed Budget	%		
			Change		
REVENUES					
Taxes: General Liability	\$ 642,309.00	\$ 756,661.00	18%	Includes \$107,720 for new loan payment	
Intergovernmental Revenues	\$ 1,105,331.25	\$ 605,326.00	-45%		
Licenses & Permits	\$ 1,855.00	\$ 1,855.00	0%		
Intergovernmental Charges for Services	\$ 36,050.00	\$ 38,411.00	7%		
Miscellaneous	\$ 404,060.00	\$ 60,700.00	-85%		
Other Financing Sources	\$ -	\$ -	0%		
TOTAL REVENUES	\$ 2,189,605.25	\$ 1,462,953.00	-33%		
EXPENDITURES					
General Government	\$ 260,288.00	\$ 281,858.00	8%		
Public Safety	\$ 118,183.00	\$ 120,550.00	2%		
Health & Human Services	\$ -	\$ -	0%		
Culture, Recreation & Education	\$ 96,710.00	\$ 103,284.00	7%		
Public Works	\$ 1,651,184.00	\$ 784,796.00	-52%		
Debt Service	\$ 63,241.00	\$ 170,965.00	170%		
Miscellaneous Expense (dog licenses paid to county)	\$ -	\$ 1,500.00	0%		
TOTAL EXPENDITURES	\$ 2,189,606.00	\$ 1,462,953.00	-33%		
ALL GOVERNMENT AND PROPRIETARY FUNDS COMBINED					
	Fund Balance January 1 2024	Total Revenues - Estimated	- Total Expenditures - Estimated	Projected Fund Balance December 31, 2024	Property Tax Contribution - 2024
General Fund	\$ 1,672,736.73	\$ 4,846,137.00	\$ 6,343,621.00	\$ 175,252.73	\$ 574,068.00
Fire Department Donations/Parks Fund	\$ 7,919.00	\$ -	\$ -	\$ 7,919.00	\$ -
ARPA Funds	\$ 211,154.99	\$ -	\$ 211,154.99	\$ -	\$ -
2% Fire Dues Funds	\$ 16,629.77	\$ 5,000.00	\$ -	\$ 21,629.77	\$ -
Highway Funds	\$ 200,580.00	\$ -	\$ 91,068.61	\$ 109,511.39	\$ -
Capital Improvement Funds	\$ -	\$ 64,225.00	\$ 31,055.00	\$ 33,170.00	\$ -
Fire Department Carryover Funds	\$ 39,268.00	\$ 20,000.00	\$ -	\$ 59,268.00	\$ -
First Responder Carryover Funds	\$ 5,771.00	\$ 3,000.00	\$ -	\$ 8,771.00	\$ 5,000.00
Debt Service Funds	\$ 282,553.00	\$ 63,241.00	\$ 63,241.00	\$ 227,908.00	\$ 63,241.00

	2023 Budget	2024 as of 10-1-2024	2024 Budget	2025 Proposed	Difference
	Actual	YTD	Budget	Budget	
Income					
Intergov't Charges For Services					
47322 Fire Service Harrison	11,350.00	11,350.00	11,350.00	11,850.00	\$ 500.00
47323 Fire Service Woodboro	18,500.00	18,500.00	18,500.00	19,300.00	\$ 800.00
47325 1st Responder Harrison	1,200.00	1,200.00	1,200.00	1,250.00	\$ 50.00
47326 2% Fire Ins Woodboro	3,029.27	3,530.00	3,000.00	3,530.00	\$ 530.00
47327 2% Fire Ins Harrison	2,148.42	2,481.00	2,000.00	2,481.00	\$ 481.00
47331 Road Construction					\$ -
Total Intergov't Charges For Services	\$ 36,227.69	\$ 37,061.00	\$ 36,050.00	\$ 38,411.00	\$ 2,361.00
Intergovernment Revenue					
41150 Forest Crop MFL Taxes	740.48		740.00	740.00	\$ -
41800 41800 Interest/Penalties on Tax					\$ -
43410 State Shared Revenue - County and Municipal Aid	28,506.20	14,518.83	28,506.20	29,159.00	\$ 652.80
43411 State Shared Revenue - Utility Aid	4,973.40	0.00	4,969.47	4,968.00	\$ (1.47)
43412 State Shared Revenue - Supplemental County and Municipal Aid	0.00	0.00	63,315.58	64,771.00	\$ 1,455.42
43420 State Fire Ins 2%	9,850.83	11,156.98	9,800.00	11,156.00	\$ 1,356.00
43430 Exempt Comp State Aids	159.01	159.01	159.00	159.00	\$ -
43531 General Transportation Aid	135,196.30	101,397.21	135,196.00	135,196.00	\$ -
43532 Flood Damage					\$ -
43534 TAP Grant				64,000.00	
43534 LRIP-TRI Airport Road				28,000.00	
43534 LRIP-D West Davenport				260,000.00	
43534 Local Road Improvement Program		819,617.20	854,506.00	0.00	\$ (854,506.00)
43545 Recycling Grant Program	4,329.97	4,324.84	4,325.00	4,325.00	\$ -
43620 PILT(April)St Consv Lands	7.81	7.81	2.00	2.00	\$ -
43630 In Lieu Fed Forest Land	338.32		500.00	500.00	\$ -
43640 Sev/Yield/Wthdrwl Tax Aid			0.00	0.00	\$ -
43650 Forest Crop/MFL Tax aid	23.46	794.21	0.00	0.00	\$ -
43660 Payment in Lieu of Taxes - Jan	2,314.04	2,310.75	2,300.00	2,300.00	\$ -
43690 Person Property Aid	962.38	962.38	962.00	0.00	\$ (962.00)
43691 Routes to Recovery Grant			0.00	0.00	\$ -
43692 HAVA Election Security Grant		215.48	0.00	0.00	\$ -
43693 ARPA Funds			0.00	0.00	\$ -
43710 County Bridge Aid			0.00	0.00	\$ -
43781 CTY Timber Sales (stumpage)	29.86	31.82	50.00	50.00	\$ -
43782 Natl Forest Income From County			0.00	0.00	\$ -
43790a Fire Dept Grant Rcvd	4,730.00		0.00	0.00	\$ -
Total Intergovernment Revenue	\$ 192,162.06	\$ 955,496.52	\$ 1,105,331.25	\$ 605,326.00	\$ (500,005.25)
License & Permits					
44100 Business & Occupational License	1,831.25	1,960.00	1,410.00	1,410.00	\$ -
44115 Operator License	20.00	30.00	30.00	30.00	\$ -
44300 Building Permit/Inspection Fees					\$ -
44900 Fire Number Permit	470.00	35.00	215.00	215.00	\$ -
44905 Driveway Permit	225.00	230.00	200.00	200.00	\$ -
Total License & Permits	\$ 2,546.25	\$ 2,255.00	\$ 1,855.00	\$ 1,855.00	\$ -
Miscellaneous Revenue					
48110 Interest Income	54,582.83	42,731.14	26,688.00	30,000.00	\$ 3,312.00
48200 Town Hall Rent/Deposits	1,396.07	1,084.00	600.00	600.00	\$ -
48303 Sale of Highway Equipment					\$ -
48307 Sale of Recyclable Materials	2,665.20				\$ -
48440 Insurance Recoveries					\$ -
48500 Donations/Gift Rcvd		500.00			\$ -
48600 Fire Dept Raffle Money					\$ -
48900 Other Town Income	106,054.03	5,459.15			\$ -
48910 Property Tax Refunds					\$ -
48911 Refund Overage Tax	-59.73	-234.60			\$ -
48950 Chargeback		0.00			\$ -
48999 Applied Funds			376,772.00	30,100.00	\$ (346,672.00)

Total Miscellaneous Revenue	\$ 164,638.40	\$ 49,539.69	\$ 404,060.00	\$ 60,700.00	\$ (343,360.00)
Other Financing Sources					\$ -
49100 Proceeds from Long-Term Debt					\$ -
Total Other Financing Sources	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -
Public Charges For Services					\$ -
46220 Fire Runs -Charged To Residents					\$ -
Total Public Charges For Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -
Taxes/Credits/Settlements Rec'd					
41110 General Prop Tax Collected	636,190.00	642,309.00	642,309.00	647,431.00	\$ 5,122.00
41110 General Prop Tax Collected - Loan				107,730.00	
41111 Property Tax Collected In Dec	0.00				\$ -
41112 Lottery Credit RCVD State	0.00				\$ -
41113 Dog License Fees Collected	890.00	1,500.00		1,500.00	\$ 1,500.00
41114 August Tax Settlement	0.00				\$ -
41115 Delinquent PPT Collected	43.87	505.90			\$ -
Total Taxes/Credits/Settlements Rec'd	\$ 637,123.87	\$ 644,314.90	\$ 642,309.00	\$ 756,661.00	\$ 114,352.00
Total Income	\$ 1,032,698.27	\$ 1,688,667.11	\$ 2,189,605.25	\$ 1,462,953.00	\$ (726,652.25)
EXPENSES					
Miscellaneous					
51623 Refund Town Hall Deposit		100.00			\$ -
Dog License Fees Paid to County		1,500.00		1,500.00	
Total	\$ 0.00	\$ 1,600.00	\$ 0.00	\$ 1,500.00	
Culture, Education & Recreation					
Library					
55110 Library Representative	840.00	630.00	840.00	960.00	\$ 120.00
55115 Library Building	98,779.98	95,896.86	95,870.00	102,324.00	\$ 6,454.00
Total Culture, Education & Recreation	\$ 99,619.98	\$ 96,526.86	\$ 96,710.00	\$ 103,284.00	
Debt Service					
58101 Debt Service Hwy Principle	16,648.20	8,449.48	16,984.00	17,326.00	\$ 342.00
58102 Highway Truck Loan Principal	36,514.18	28,065.27	37,661.00	39,355.00	\$ 1,694.00
58221 Debt Service Hwy Interest	2,638.56	3,108.72	2,303.00	1,961.00	\$ (342.00)
58222 Highway Truck Loan Interest	7,439.54	4,365.20	6,293.00	4,599.00	\$ (1,694.00)
58212 Debt Service Hwy Interest				23,748.00	\$ 23,748.00
58103 Fire Department Loan Principal				83,976.00	\$ 83,976.00
Total Debt Service	\$ 63,240.48	\$ 43,988.67	\$ 63,241.00	\$ 170,965.00	
General Government					
Assessor					
51530 Assessor Contract Fee	17,400.00	13,050.00	17,400.00	18,900.00	\$ 1,500.00
Total Assessor	\$ 17,400.00	\$ 13,050.00	\$ 17,400.00	\$ 18,900.00	
Clerk					
51420 Clerk Salary	26,199.99	19,649.97	26,200.00	26,200.00	\$ -
51421 Clerk Fica & Medicare	1,995.80	1,505.31	2,004.00	2,004.00	\$ -
51422 WI Retirement	1,800.00		1,808.00	1,821.00	\$ 13.00
51423 Clerk Expenses & Supplies	5,523.17	5,040.55	6,000.00	6,000.00	\$ -
Total Clerk	\$ 35,518.96	\$ 26,195.83	\$ 36,012.00	\$ 36,025.00	
Election					
51440 Election Supplies Expense	11,193.61	2,589.84	3,000.00	3,000.00	\$ -
51442 Election Inspection Payments	1,854.00	2,568.00	4,500.00	4,500.00	\$ -
Total Election	\$ 13,047.61	\$ 5,157.84	\$ 7,500.00	\$ 7,500.00	
Legal Fees					
51300 Legal Expenses					\$ -
Total Legal Fees	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
Office Equipment					
51700 Office Equipment	1,070.45	951.75	1,500.00	1,500.00	\$ -
Total Office Equipment	\$ 1,070.45	\$ 951.75	\$ 1,500.00	\$ 1,500.00	
Other General Government					
51930 Workmens Comp Ins	10,018.78	4,738.50	17,946.00	18,843.00	\$ 897.00
51932 Highway Insurance	21,961.00				\$ -

51938 Town Insurance/ Other	9,393.22	22,230.00	25,997.00	26,776.00	\$	779.00
57141 Capital Outlay			64,225.00	84,325.00	\$	20,100.00
Total Other General Government	\$ 41,373.00	\$ 26,968.50	\$ 108,168.00	\$ 129,944.00	\$	21,776.00
Town Board						
51100 51100 Town Board Chairman	13,074.99	9,806.22	13,075.00	13,075.00	\$	-
51101 Town Supervisor 1	8,349.99	6,262.47	8,350.00	8,350.00	\$	-
51102 Town Supervisor 2	8,349.99	6,262.47	8,350.00	8,350.00	\$	-
51121 Town Board Fica & Medicare	2,252.40	1,714.68	2,218.00	2,218.00	\$	-
51125 WTA Dues/Registration	1,522.50	25.00	1,130.00	1,130.00	\$	-
51130 Board Expenses/Supplies	5,009.76	4,984.95	4,060.00	4,060.00	\$	-
51140 Town Plan Commission	11,388.96	318.36	1,440.00	1,440.00	\$	-
51151 Contingency			10,000.00	3,275.00	\$	(6,725.00)
51151 Consultant			5,000.00	10,000.00	\$	5,000.00
Total Town Board	\$ 49,948.59	\$ 29,374.15	\$ 53,623.00	\$ 51,898.00	\$	(1,725.00)
Town Hall						
51600 Town Hall Employee	1,200.00	900.00	1,200.00	1,200.00	\$	-
51621 Fica & Medicare Town Hall			0.00	0.00	\$	-
51623 Hall Expense	14,271.79	26,867.92	14,000.00	14,000.00	\$	-
Total Town Hall	\$ 15,471.79	\$ 27,767.92	\$ 15,200.00	\$ 15,200.00	\$	-
Treasurer						
51520 Treasurer Salary	15,699.99	11,774.97	15,700.00	15,700.00	\$	-
51521 Treasurer Fica & Medicare	1,284.32	971.78	1,200.00	1,200.00	\$	-
51522 WI Retirement	1,150.00		1,085.00	1,091.00	\$	6.00
51523 Treasurer Supplies & Expense	2,726.74	3,030.40	2,900.00	2,900.00	\$	-
Total Treasurer	\$ 20,861.05	\$ 15,777.15	\$ 20,885.00	\$ 20,891.00	\$	6.00
Total General Government	\$ 194,691.45	\$ 145,243.14	\$ 260,288.00	\$ 281,858.00	\$	21,570.00
Health & Human Services						
54420 Health General Relief	2,341.75	855.25	0.00	0.00	\$	-
Total Health & Human Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	0.00
Public Safety						
Fire Department						
52200 Fire Protection	53,877.44	27,277.18	54,000.00	54,000.00	\$	-
52201 Incentive/Training	3,024.98	1,601.38	5,000.00	5,000.00	\$	-
52220 Fire Dept Capital Improvement	26,557.72	-7,522.83	34,783.00	34,783.00	\$	-
52221 Fica & Medicare Fire Dept	778.78	376.38	400.00	400.00	\$	-
52230 Fire Department 2% Dues	5,123.38	4,650.64	14,800.00	17,167.00	\$	2,367.00
Total Fire Department	\$ 89,362.30	\$ 26,382.75	\$ 108,983.00	\$ 111,350.00	\$	2,367.00
First Responders						
52300 1st Responder Expense	5,356.01	3,013.63	9,200.00	9,200.00	\$	-
Total First Responders	\$ 5,356.01	\$ 3,013.63	\$ 9,200.00	\$ 9,200.00	\$	-
Total Public Safety	\$ 94,718.31	\$ 29,396.38	\$ 118,183.00	\$ 120,550.00	\$	-
Public Works						
53300 Highway Employee	121,789.70	91,017.95	122,581.00	128,144.00	\$	5,563.00
53301 Highway Overtime			6,000.00	6,000.00	\$	-
Total 53300 Highway Employee	\$ 121,789.70	\$ 91,017.95	\$ 128,581.00	\$ 134,144.00	\$	5,563.00
53310 Town Shop/Garage	31,792.32	22,533.91	30,000.00	30,000.00	\$	-
53314 Community Development Fund			0.00	0.00	\$	-
53320 Highway Capital Improvement			0.00	0.00	\$	-
53321 Highway Fica & Medicare	9,023.81	7,280.15	9,683.00	10,122.00	\$	439.00
53322 WI Retirement	8,120.00		8,934.00	9,185.00	\$	251.00
53325 Health Insurance (deleted)					\$	-
53330 WI Deferred Comp (deleted)					\$	-
53335 Town Insurance/ Highway (deleted)					\$	-
57324 Highway Equipment Outlay	253,706.69				\$	-
Capital Outlay					\$	-
53310 LRIP-TRI Airport Road				28,000.00	\$	28,000.00
53310 LRIP-D West Davenport				260,000.00	\$	260,000.00
53310 TAP Grant - Bike and Ped Planning				64,000.00	\$	64,000.00
53311 Highway/Street Maintenance	49,923.41	34,423.49	45,000.00	45,000.00	\$	-
53315 Highway/Street Construction	74,689.77	925,575.03	1,426,418.00	201,777.00	\$	(1,224,641.00)
Total Capital Outlay	\$ 427,256.00	\$ 989,812.58	\$ 1,520,035.00	\$ 648,084.00	\$	(871,951.00)
Recycling						

53635 Recycling Expenses				0.00	0.00	\$	-			
Total Recycling	\$	0.00	\$	0.00	\$	0.00	\$	-		
Street Lighting										
53420 Street Lighting		2,192.94		3,442.76		2,568.00		2,568.00	\$	-
Total Street Lighting	\$	2,192.94	\$	3,442.76	\$	2,568.00	\$	2,568.00	\$	-
Total Public Works	\$	551,238.64	\$	1,084,273.29	\$	1,651,184.00	\$	784,796.00	\$	(866,388.00)
Total Expenses	\$	1,003,508.86	\$	1,399,428.34	\$	2,189,606.00	\$	1,462,953.00	\$	(726,653.00)