

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

Notice is hereby given that on THURSDAY, DECEMBER 8th, 2022 at 5:00 p.m. at the Town of Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a PUBLIC HEARING on the proposed 2023 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 THURSDAY, DECEMBER 8th, 2022, immediately following the completion of the Public Hearing on the proposed budget which begins at 5:00 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 adopt the 2022 total town tax levy to be paid in 2023 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 18th, 2023 through April 14th, 2025 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 2023 budget.

The following is a summary of the proposed budget:

Proposed 2023 Town of Crescent Budget Summary

	2022 Budget	2023 Proposed Budget	% Change		
REVENUES					
Taxes: General Liability	\$ 630,266.00	\$ 636,130.00	1%		
Intergovernmental Revenues	\$ 177,505.00	\$ 181,800.00	2%		
Licenses & Permits	\$ 1,855.00	\$ 1,855.00	0%		
Intergovernmental Charges for Services	\$ 34,750.00	\$ 35,150.00	1%		
Miscellaneous	\$ 8,800.00	\$ 900.00	-90%		
Other Financing Sources			0%		
TOTAL REVENUES	\$ 853,176.00	\$ 855,835.00	0%		
EXPENDITURES					
General Government	\$ 167,306.00	\$ 183,537.00	10%		
Culture, Recreation & Education	\$ 100,932.00	\$ 113,340.00	12%		
Health & Human Services	\$ -	\$ -	0%		
Public Safety	\$ 98,283.00	\$ 103,283.00	5%		
Public Works	\$ 444,523.00	\$ 388,103.00	-13%		
Debt Service	\$ 41,564.00	\$ 67,572.08	63%		
Miscellaneous Expense	\$ 568.00		0%		
TOTAL EXPENDITURES	\$ 853,176.00	\$ 855,835.08	0%		
ALL GOVERNMENT AND PROPRIETARY FUNDS COMBINED	Fund Balance January 1 2022	Total Revenues - Total Estimated	Total Expenditures - Estimated	Projected Fund Balance December 31, 2022	Property Tax Contribution - 2022
General Fund	\$ 148,680.00	\$ 874,540.00	\$ 753,608.00	\$ 269,612.00	\$ 588,702.00
Capital Improvement Fund	\$ 6,750.00	\$ -	\$ -	\$ 6,750.00	
Fire Department Donations/Parks Fund	\$ 7,727.00	\$ 142.00	\$ -	\$ 7,869.00	
ARPA Funds	105453.57	105701.42	0	\$ 211,154.99	
Debt Service Funds		\$ 41,564.00	\$ 41,564.00		\$ 41,564.00

Town of Crescent
Profit & Loss Budget vs. Actual
January through December 2021

	2022 Budget	2023 Proposed	Difference
	Budget	Budget	
Taxes/Credits/Settlements Rec'd			
41110 · General Prop Tax Collected	630,266.00	636,130.00	5,864.00
Total Taxes/Credits/Settlements Rec'd	630,266.00	636,130.00	5,864.00
Intergovernment Revenue			
43690 · Person Property Aid	900.00	962.00	62.00
43660 · Payment in Lieu of Taxes - Jan	2,500.00	2,500.00	0.00
41150 · Forest Crop MFL Taxes	0.00	757.00	757.00
43410 · State Shared Revenue	28,549.00	28,549.00	0.00
43420 · State Fire Ins 2%	8,000.00	8,800.00	800.00
43430 · Exempt Comp State Aids	100.00	159.00	59.00
43531 · General Transportation Aid	132,575.00	135,196.00	2,621.00
43534 · Local Road Improvement Program	0.00	0.00	0.00
43545 · Recycling Grant Program	4,329.00	4,325.00	(4.00)
43620 · PILT(April)St Consv Lands	2.00	2.00	0.00
43630 · In Lieu Fed Forest Land	500.00	500.00	0.00
43640 · Sev/Yield/Wthdrwl Tax Aid	0.00	0.00	0.00
43650 · Forest Crop/MFL Tax aid	0.00	0.00	0.00
41800 · 41800 Interest/Penalties on Tax	0.00	0.00	0.00
43691 · Routes to Recovery Grant	0.00	0.00	0.00
43692 · HAVA Election Security Grant	0.00	0.00	0.00
43693 · ARPA Funds	0.00	0.00	0.00
43710 · County Bridge Aid	0.00	0.00	0.00
43781 · CTY Timber Sales (stumpage)	50.00	50.00	0.00
43782 · Natl Forest Income From County	0.00	0.00	0.00
43790a · Fire Dept Grant Rcvd	0.00	0.00	0.00
Total Intergovernment Revenue	177,505.00	181,800.00	4,295.00
License & Permits			
44100 · Business & Occupational License	1,410.00	1,410.00	0.00
44115 · Operator License	30.00	30.00	0.00
44900 · Fire Number Permit	215.00	215.00	0.00
44905 · Driveway Permit	200.00	200.00	0.00
Total License & Permits	1,855.00	1,855.00	0.00
Intergov't Charges For Services			
47322 · Fire Service Harrison	11,350.00	11,350.00	0.00
47323 · Fire Service Woodboro	18,500.00	18,500.00	0.00
47324 · 1st Responder Woodboro	0.00	0.00	0.00
47325 · 1st Responder Harrison	1,200.00	1,200.00	0.00
47326 · 2% Fire Ins Woodboro	2,200.00	2,400.00	200.00
47327 · 2% Fire Ins Harrison	1,500.00	1,700.00	200.00
Total Intergov't Charges For Services	34,750.00	35,150.00	400.00
Miscellaneous Revenue			

Town of Crescent
Profit & Loss Budget vs. Actual
January through December 2021

	2022	2023	Difference
	Budget	Proposed	
	Budget	Budget	
48110 · Interest Income	500.00	500.00	0.00
48200 · Town Hall Rent/Deposits	300.00	400.00	100.00
48303 · Sale of Highway Equipment	8,000.00	0.00	(8,000.00)
48307 · Sale of Recyclable Materials	0.00	0.00	0.00
48440 · Insurance Recoveries	0.00	0.00	0.00
48500 · Donations/Gift Rcvd	0.00	0.00	0.00
48600 · Fire Dept Raffle Money	0.00	0.00	0.00
48900 · Other Town Income	0.00	0.00	0.00
48910 · Property Tax Refunds	0.00	0.00	0.00
48911 · Refund Overage Tax	0.00	0.00	0.00
48950 · Chargeback	0.00	0.00	0.00
48999 · Applied Funds	0.00	0.00	0.00
Total Miscellaneous Revenue	8,800.00	900.00	(7,900.00)
Total Income	853,176.00	855,835.00	2,659.00

General Government

Town Board

51100 · 51100 Town Board Chairman	12,075.00	13,075.00	1,000.00
51101 · Town Supervisor 1	7,350.00	8,350.00	1,000.00
51102 · Town Supervisor 2	7,350.00	8,350.00	1,000.00
51121 · Town Board Fica & Medicare	2,010.00	2,218.00	208.00
51122 · WI Retirement	0.00	0.00	0.00
51125 · WTA Dues/Registration	1,130.00	1,130.00	0.00
51130 · Board Expenses/Supplies	4,060.00	4,060.00	0.00
51140 - Town Plan Commission	1,440.00	1,440.00	0.00
51140 - Comprehensive Plan		10,000.00	10,000.00
51151 · Routes to Recovery Grant	0.00	0.00	0.00

Total Town Board	35,415.00	48,623.00	13,208.00
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Clerk

51420 · Clerk Salary	25,200.00	26,200.00	1,000.00
51421 · Clerk Fica & Medicare	1,930.00	1,951.00	21.00
51422 · WI Retirement	1,701.00	1,750.00	49.00
51423 · Clerk Expenses & Supplies	4,800.00	4,800.00	0.00

Total Clerk	33,631.00	34,701.00	1,070.00
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Election

51440 · Election Supplies Expense	3,000.00	3,000.00	0.00
51442 · Election Inspection Payments	3,000.00	3,000.00	0.00
51444 · WEC Cares Grant	0.00	0.00	0.00

Total Election	6,000.00	6,000.00	0.00
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Treasurer

51520 · Treasurer Salary	14,700.00	15,700.00	1,000.00
51521 · Treasurer Fica & Medicare	1,124.00	1,170.00	46.00
51522 · WI Retirement	993.00	1,000.00	7.00

Town of Crescent
Profit & Loss Budget vs. Actual
January through December 2021

	2022 Budget	2023 Proposed	Difference
	Budget	Budget	
51523 · Treasurer Supplies & Expense	2,700.00	2,700.00	0.00
Total Treasurer	19,517.00	20,570.00	1,053.00
Assessor			
51530 · Assessor Contract Fee	16,500.00	17,400.00	900.00
Total Assessor	16,500.00	17,400.00	900.00
Town Hall			
51600 · Town Hall Employee	1,200.00	1,200.00	0.00
51621 · Fica & Medicare Town Hall	0.00	0.00	0.00
51623 · Hall Expense	12,000.00	12,000.00	0.00
Total Town Hall	13,200.00	13,200.00	0.00
Office Equipment			
51700 · Office Equipment	1,500.00	1,500.00	0.00
Total Office Equipment	1,500.00	1,500.00	0.00
Legal Fees			
51300 · Legal Expenses	0.00	0.00	0.00
Total Legal Fees	0.00	0.00	0.00
Other General Government			
51930 · Workmens Comp Ins	16,746.00	16,746.00	0.00
51938 · Town Insurance/ Other	24,797.00	24,797.00	0.00
Total Other General Government	41,543.00	41,543.00	0.00
Total General Government	167,306.00	183,537.00	16,231.00
Public Safety			
Fire Department			
52200 · Fire Protection	42,400.00	42,400.00	0.00
52220 · Fire Dept Capital Improvement	34,783.00	34,783.00	0.00
52222 - Incentive/Training		5,000.00	
52221 · Fica & Medicare Fire Dept	400.00	400.00	0.00
52230 · Fire Department 2% Dues	11,500.00	11,500.00	0.00
Total Fire Department	89,083.00	94,083.00	5,000.00
First Responders			
52300 · 1st Responder Expense	9,200.00	9,200.00	0.00
Total First Responders	9,200.00	9,200.00	0.00
Total Public Safety	98,283.00	103,283.00	5,000.00
Culture, Education & Recreation			
Library			
55110 · Library Representative	840.00	840.00	0.00
55115 · Library Building	100,092.00	112,500.00	12,408.00
Total Library	100,932.00	113,340.00	12,408.00
Total Culture, Education & Recreation	100,932.00	113,340.00	12,408.00
Public Works			
Capital Outlay			
53311 · Highway/Street Maintenance	38,500.00	38,500.00	0.00

Town of Crescent
Profit & Loss Budget vs. Actual
January through December 2021

	2022	2023	Difference
	Budget	Proposed	
	Budget	Budget	
53315 · Highway/Street Construction	201,777.00	164,723.00	(37,054.00)
Total Capital Outlay	240,277.00	203,223.00	(37,054.00)
Recycling			
53635 · Recycling Expenses	0.00	0.00	0.00
Total Recycling	0.00	0.00	0.00
Street Lighting			
53420 · Street Lighting	2,568.00	2,568.00	0.00
Total Street Lighting	2,568.00	2,568.00	0.00
53300 · Highway Employee	117,613.00	116,229.00	(1,384.00)
53300 - Overtime/Backup Pay		4,000.00	4,000.00
53310 · Town Shop/Garage	26,000.00	26,000.00	0.00
53314 - Community Development Fund	19,288.00	19,288.00	0.00
53320 · Highway Capital Improvement	22,671.00	0.00	(22,671.00)
53321 · Highway Fica & Medicare	8,462.00	8,892.00	430.00
53322 · WI Retirement	7,644.00	7,903.00	259.00
Total Public Works	444,523.00	388,103.00	(56,420.00)
Debt Service			
58101 · Debt Service Hwy Principle	15,372.00	16,648.20	1,276.20
58102 · Highway Truck Loan Principal	21,729.00	46,906.32	25,177.32
58221 · Debt Service Hwy Interest	3,916.00	2,638.56	(1,277.44)
58222 · Highway Truck Loan Interest	547.00	1,379.00	832.00
Total Debt Service	41,564.00	67,572.08	26,008.08
Miscellaneous			
Contingency	568.00	0.00	(568.00)
	568.00	0.00	(568.00)
Total Expense	853,176.00	855,835.08	2,659.08