

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

Notice is hereby given that on Tuesday, November 14th, 2023 at 5:00 p.m. at the Town of Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a PUBLIC HEARING on the proposed 2024 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 Tuesday, November 14th, 2023, 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 approve the 2023 total town tax levy to be paid in 2024 pursuant to s. 60.10(1)(a) 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 2024 budget.

Dated this 27th day of October, 2023.

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

The following is a summary of the proposed budget:

Proposed 2024 Town of Crescent Budget Summary

	2023 Budget	2024 Proposed Budget	% Change
REVENUES			
Taxes: General Liability	\$ 636,130.00	\$ 642,309.00	1%
Intergovernmental Revenues	\$ 181,800.00	\$ 1,105,332.00	508%
Licenses & Permits	\$ 1,855.00	\$ 1,855.00	0%
Intergovernmental Charges for Services	\$ 35,150.00	\$ 36,050.00	3%
Miscellaneous	\$ 900.00	\$ 404,060.00	44796%
Other Financing Sources	\$ -	\$ -	0%
TOTAL REVENUES	\$ 855,835.00	\$ 2,189,606.00	156%
EXPENDITURES			
General Government	\$ 183,537.00	\$ 196,063.00	7%
Public Safety	\$ 103,283.00	\$ 118,183.00	14%
Health & Human Services	\$ -	\$ -	0%
Culture, Recreation & Education	\$ 113,340.00	\$ 96,710.00	-15%
Public Works	\$ 388,103.00	\$ 1,651,184.00	325%
Debt Service	\$ 63,241.00	\$ 63,241.00	0%
Miscellaneous Expense	\$ -	\$ 64,225.00	0%
TOTAL EXPENDITURES	\$ 851,504.00	\$ 2,189,606.00	157%

ALLGOVERNMENT AND PROPRIETARY FUNDS COMBINED	Fund Balance January 1 2023	Total Revenues - Estimated	Total Expenditures - Estimated	Projected Fund Balance December 31, 2023	Property Tax Contribution - 2023
General Fund	\$ 240,315.00	\$ 895,835.00	\$ 954,087.00	\$ 102,854.00	\$ 636,130.00
Capital Improvement Fund	\$ 6,750.00	\$ -	\$ 6,750.00	\$ -	\$ -
Fire Department Donations/Parks Fund	\$ 7,869.00	\$ 50.00	\$ -	\$ 7,919.00	\$ -
ARPA Funds	\$ 211,154.99	\$ -	\$ -	\$ 211,154.99	\$ -
Debt Service Funds	\$ -	\$ 63,241.00	\$ 63,241.00	\$ -	\$ 63,241.00
2% Fire Dues Funds	\$ 6,724.00	\$ 8,276.00	\$ -	\$ 15,000.00	\$ -
Highway Funds	\$ 151,596.00	\$ 102,900.00	\$ -	\$ 254,496.00	\$ 102,000.00
Fire Department Carryover Funds	\$ 39,268.00	\$ -	\$ -	\$ 39,268.00	\$ -
First Responder Carryover Funds	\$ 5,771.00	\$ 5,000.00	\$ -	\$ 10,771.00	\$ 5,000.00

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

	Town of Crescent Profit & Loss Budget vs. Actual January through December 2021				
	Final 2022	As of 09-24-23	2023 Budget	2024 Proposed	Difference
	Jan - Dec 22	Jan - Dec 23	Budget	Budget	
Taxes/Credits/Settlements Rec'd					
41110 · General Prop Tax Collected	630,266.00	636,130.00	636,130.00	642,309.00	6,179.00
Total Taxes/Credits/Settlements Rec'd	630,266.00	636,130.00	636,130.00	642,309.00	6,179.00
Intergovernment Revenue					
43690 · Person Property Aid	968.60	0.00	962.00	962.00	0.00
43660 · Payment in Lieu of Taxes - Jan	2,567.22	2,314.04	2,500.00	2,300.00	(200.00)
41150 · Forest Crop MFL Taxes	757.82	740.48	757.00	740.00	(17.00)
43410 · State Shared Revenue	28,585.99	4,282.02	28,549.00	96,792.00	68,243.00
43420 · State Fire Ins 2%	8,800.44	9,850.83	8,800.00	9,800.00	1,000.00
43430 · Exempt Comp State Aids	159.01	159.01	159.00	159.00	0.00
43531 · General Transportation Aid	132,575.45	101,379.21	135,196.00	135,196.00	0.00
43534 · Local Road Improvement Program	0.00	0.00	0.00	854,506.00	854,506.00
43545 · Recycling Grant Program	4,332.65	4,329.97	4,325.00	4,325.00	0.00
43620 · PILT(April)St Conserv Lands	7.81	7.81	2.00	2.00	0.00
43630 · In Lieu Fed Forest Land	329.20	0.00	500.00	500.00	0.00
43640 · Sev/Yield/Wthdrwl Tax Aid	0.00	0.00	0.00	0.00	0.00
43650 · Forest Crop/MFL Tax aid	0.00	23.46	0.00	0.00	0.00
41800 · 41800 Interest/Penalties on Tax	0.00	0.00	0.00	0.00	0.00
43691 · Routes to Recovery Grant	0.00	0.00	0.00	0.00	0.00
43692 · HAVA Election Security Grant	466.15	0.00	0.00	0.00	0.00
43693 · ARPA Funds	105,453.57	0.00	0.00	0.00	0.00
43710 · County Bridge Aid	0.00	0.00	0.00	0.00	0.00
43781 · CTY Timber Sales (stumpage)	46.12	29.86	50.00	50.00	0.00
43782 · Natl Forest Income From County	0.00	0.00	0.00	0.00	0.00
43790a · Fire Dept Grant Rcvd	0.00	0.00	0.00	0.00	0.00
Total Intergovernment Revenue	285,050.03	123,116.69	181,800.00	1,105,332.00	923,532.00
License & Permits					
44100 · Business & Occupational License	1,405.00	1,831.25	1,410.00	1,410.00	0.00
44115 · Operator License	20.00	10.00	30.00	30.00	0.00
44900 · Fire Number Permit	245.00	330.00	215.00	215.00	0.00
44905 · Driveway Permit	345.00	180.00	200.00	200.00	0.00
Total License & Permits	2,015.00	2,351.25	1,855.00	1,855.00	0.00
Intergov't Charges For Services					
47322 · Fire Service Harrison	11,350.00	11,350.00	11,350.00	11,350.00	0.00
47323 · Fire Service Woodboro	18,500.00	18,500.00	18,500.00	18,500.00	0.00
47324 · 1st Responder Woodboro	0.00	0.00	0.00	0.00	0.00
47325 · 1st Responder Harrison	1,200.00	1,200.00	1,200.00	1,200.00	0.00
47326 · 2% Fire Ins Woodboro	2,565.12	3,029.27	2,400.00	3,000.00	600.00
47327 · 2% Fire Ins Harrison	1,800.20	2,148.42	1,700.00	2,000.00	300.00
Total Intergov't Charges For Services	35,415.32	36,227.69	35,150.00	36,050.00	900.00
Miscellaneous Revenue					
48110 · Interest Income	9,034.83	38,459.85	500.00	26,688.00	26,188.00
48200 · Town Hall Rent/Deposits	1,168.00	895.00	400.00	600.00	200.00
48303 · Sale of Highway Equipment	22,500.00	0.00	0.00	0.00	0.00
48307 · Sale of Recyclable Materials	0.00	0.00	0.00	0.00	0.00
48440 · Insurance Recoveries	1,289.00	4,732.07	0.00	0.00	0.00
48500 · Donations/Gift Rcvd	117.00	0.00	0.00	0.00	0.00
48600 · Fire Dept Raffle Money	0.00	0.00	0.00	0.00	0.00
48900 · Other Town Income (2022 Loan for truck)	197,230.00	0.00	0.00	0.00	0.00
48910 · Property Tax Refunds	0.00	0.00	0.00	0.00	0.00
48911 · Refund Overage Tax	-204.00	-59.89	0.00	0.00	0.00
48950 · Chargeback	0.00	0.00	0.00	0.00	0.00
48999 · Applied Funds - Pull from HWY Reserve				165,866.00	
48999 · Applied Funds - Pull from reserve/ARPA	0.00	0.00	0.00	210,906.00	210,906.00
Total Miscellaneous Revenue	231,134.83	44,027.03	900.00	404,060.00	403,160.00
Total Income	1,183,881.18	841,852.66	855,835.00	2,189,606.00	1,333,771.00
General Government					
Town Board					
51100 · 51100 Town Board Chairman	12,075.00	9,722.91	13,075.00	13,075.00	0.00
51101 · Town Supervisor 1	7,350.00	6,179.16	8,350.00	8,350.00	0.00
51102 · Town Supervisor 2	7,350.00	6,179.16	8,350.00	8,350.00	0.00
51121 · Town Board Fica & Medicare	2,048.37	1,663.80	2,218.00	2,218.00	0.00
51122 · WI Retirement	0.00	0.00	0.00	0.00	0.00
51125 · WTA Dues/Registration	1,324.00	1,522.50	1,130.00	1,130.00	0.00
51130 · Board Expenses/Supplies	5,210.91	3,449.64	4,060.00	4,060.00	0.00
51150 · Consultant				5,000.00	
51160 · Contingency				10,000.00	
51140 · Town Plan Commission	824.59	8,716.72	1,440.00	1,440.00	0.00

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

	Final 2022	As of	2023	2024	Difference
	Jan - Dec 22	09-24-23	Budget	Proposed	
	Jan - Dec 22	Jan - Dec 23	Budget	Budget	
51140 - Comprehensive Plan			10,000.00		(10,000.00)
51151 - Routes to Recovery Grant	0.00	0.00	0.00	0.00	0.00
Total Town Board	36,182.87	37,433.89	48,623.00	53,623.00	5,000.00
Clerk					
51420 - Clerk Salary	25,200.00	19,566.66	26,200.00	26,200.00	0.00
51421 - Clerk Fica & Medicare	1,927.80	1,488.35	1,951.00	2,004.00	53.00
51422 - WI Retirement	1,701.00	1,400.00	1,750.00	1,808.00	58.00
51423 - Clerk Expenses & Supplies	4,741.44	4,440.46	4,800.00	6,000.00	1,200.00
Total Clerk	33,570.24	26,895.47	34,701.00	36,012.00	1,311.00
Election					
51440 - Election Supplies Expense	2,897.00	3,299.17	3,000.00	3,000.00	0.00
51442 - Election Inspection Payments	4,080.00	1,854.00	3,000.00	4,500.00	1,500.00
51444 - WEC Cares Grant	0.00	0.00	0.00	0.00	0.00
Total Election	6,977.00	5,153.17	6,000.00	7,500.00	1,500.00
Treasurer					
51520 - Treasurer Salary	14,700.00	11,691.66	15,700.00	15,700.00	0.00
51521 - Treasurer Fica & Medicare	1,216.32	954.74	1,170.00	1,200.00	30.00
51522 - WI Retirement	993.00	600.00	1,000.00	1,085.00	85.00
51523 - Treasurer Supplies & Expense	2,910.60	1,659.70	2,700.00	2,900.00	200.00
Total Treasurer	19,819.92	14,906.10	20,570.00	20,885.00	315.00
Assessor					
51530 - Assessor Contract Fee	16,500.00	13,050.00	17,400.00	17,400.00	0.00
Total Assessor	16,500.00	13,050.00	17,400.00	17,400.00	0.00
Town Hall					
51600 - Town Hall Employee	1,200.00	900.00	1,200.00	1,200.00	0.00
51621 - Fica & Medicare Town Hall	0.00	0.00	0.00	0.00	0.00
51623 - Hall Expense	14,979.43	11,703.27	12,000.00	14,000.00	2,000.00
Total Town Hall	16,179.43	12,603.27	13,200.00	15,200.00	2,000.00
Office Equipment					
51700 - Office Equipment	1,374.01	1,070.45	1,500.00	1,500.00	0.00
Total Office Equipment	1,374.01	1,070.45	1,500.00	1,500.00	0.00
Legal Fees					
51300 - Legal Expenses	0.00	0.00	0.00	0.00	0.00
Total Legal Fees	0.00	0.00	0.00	0.00	0.00
Other General Government					
51930 - Workmens Comp Ins	11,558.00	10,348.25	16,746.00	17,946.00	1,200.00
51938 - Town Insurance/ Other	25,875.35	21,640.25	24,797.00	25,997.00	1,200.00
Total Other General Government	37,433.35	31,988.50	41,543.00	43,943.00	2,400.00
Total General Government	168,036.82	143,100.85	183,537.00	196,063.00	12,526.00
Public Safety					
Fire Department					
52200 - Fire Protection	38,893.74	32,918.63	42,400.00	54,000.00	11,600.00
52220 - Fire Dept Capital Improvement	774.81	22,062.48	34,783.00	34,783.00	0.00
52222 - Incentive/Training		2,422.71	5,000.00	5,000.00	
52221 - Fica & Medicare Fire Dept	1,049.12	333.54	400.00	400.00	0.00
52230 - Fire Department 2% Dues	9,096.50	2,466.83	11,500.00	14,800.00	3,300.00
Total Fire Department	49,814.17	60,204.19	94,083.00	108,983.00	14,900.00
First Responders					
52300 - 1st Responder Expense	3,429.99	928.27	9,200.00	9,200.00	0.00
Total First Responders	3,429.99	928.27	9,200.00	9,200.00	0.00
Total Public Safety	53,244.16	61,132.46	103,283.00	118,183.00	14,900.00
Health and Human Services					
54420 - Health General Relief	689.76	1,648.75	0.00	0.00	0.00
	689.76	1,648.75	0.00	0.00	0.00
Culture, Education & Recreation					
Library					
55110 - Library Representative	840.00	630.00	840.00	840.00	0.00
55115 - Library Building	98,306.40	98,779.98	112,500.00	95,870.00	(16,630.00)
Total Library	99,146.40	99,409.98	113,340.00	96,710.00	(16,630.00)
Total Culture, Education & Recreation	99,146.40	99,409.98	113,340.00	96,710.00	(16,630.00)
Public Works					
Capital Outlay					
53311 - Highway/Street Maintenance	155,692.62	294,556.34	38,500.00	45,000.00	6,500.00
53315 - Highway/Street Construction	104,709.13	9,742.21	164,723.00	195,140.00	
53315 - Highway/Street Construction - S River Rd				1,231,278.00	1,231,278.00
Total Capital Outlay	260,401.75	304,298.55	203,223.00	1,471,418.00	1,268,195.00
Recycling					
53635 - Recycling Expenses	0.00	0.00	0.00		0.00
Total Recycling	0.00	0.00	0.00	0.00	0.00
Street Lighting					
53420 - Street Lighting	2,403.65	1,597.34	2,568.00	2,568.00	0.00
Total Street Lighting	2,403.65	1,597.34	2,568.00	2,568.00	0.00

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

	Final 2022	As of	2023	2024	Difference
	Jan - Dec 22	09-24-23	Budget	Proposed	
	Jan - Dec 22	Jan - Dec 23	Budget	Budget	
53300 · Highway Employee	108,500.29	86,604.42	116,229.00	122,581.00	6,352.00
53300 - Overtime/Backup Pay			4,000.00	6,000.00	2,000.00
53310 · Town Shop/Garage	17,071.01	26,620.40	26,000.00	30,000.00	4,000.00
53314 - Community Development Fund	0.00	0.00	19,288.00	0.00	(19,288.00)
53320 · Highway Capital Improvement	8,396.00	0.00	0.00	0.00	0.00
53321 · Highway Fica & Medicare	9,377.02	6,978.41	8,892.00	9,683.00	791.00
53322 · WI Retirement	7,644.00	5,500.00	7,903.00	8,934.00	1,031.00
Total Public Works	413,793.72	431,599.12	388,103.00	1,651,184.00	1,263,081.00
Debt Service					
58101 · Debt Service Hwy Principle	16,319.35	12,454.96	16,648.00	16,984.00	336.00
58102 · Highway Truck Loan Principle	14,329.61	27,338.59	36,075.00	37,661.00	1,586.00
58221 · Debt Service Hwy Interest	2,967.41	2,010.11	2,639.00	2,303.00	(336.00)
58222 · Highway Truck Loan Interest	94.69	5,626.70	7,879.00	6,293.00	(1,586.00)
Total Debt Service	33,711.06	47,430.36	63,241.00	63,241.00	0.00
Capital Improvement Projects					
CIP Projects to be approved by the board				64,225.00	64,225.00
Total Expense	768,621.92	784,321.52	851,504.00	2,189,606.00	1,338,102.00