

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

Notice is hereby given that on Wednesday, November 12th, 2025 at 5:00 p.m. at the Town of Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a PUBLIC HEARING on the proposed 2026 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 at www.townofcrescent.com under Town Notices.

Notice is further given that on Wednesday, November 12th, 2025, 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 2025 total town tax levy to be paid in 2026 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 2026 budget.

Dated this 20th day of October, 2025.

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

The following is a summary of the proposed budget:

Proposed 2026 Town of Crescent Budget Summary

		2025 Budget	2026 Proposed Budget	% Change		
REVENUES						
Taxes: General Liability	\$	755,151.00	\$ 763,839.00	1%	Includes \$112,524 for Fire Truck loan payment	
Intergovernmental Revenues	\$	605,326.00	\$ 296,859.00	-51%		
Licenses & Permits	\$	1,855.00	\$ 1,855.00	0%		
Intergovernmental Charges for Services	\$	38,411.00	\$ 39,400.00	3%		
Miscellaneous (interest and dog license)	\$	62,200.00	\$ 32,100.00	-48%		
Other Financing Sources	\$	-	\$ -	0%		
TOTAL REVENUES		\$ 1,462,943.00	\$ 1,134,053.00	-22%		
EXPENDITURES						
General Government	\$	281,908.00	\$ 262,368.23	-7%		
Public Safety	\$	120,550.00	\$ 120,550.00	0%		
Health & Human Services	\$	-	\$ -	0%		
Culture, Recreation & Education	\$	103,284.00	\$ 99,843.00	-3%		
Public Works	\$	784,796.00	\$ 474,026.19	-40%		
Debt Service	\$	170,965.00	\$ 175,765.58	3%		
Miscellaneous Expense (dog licenses paid to county)	\$	-	\$ 1,500.00	0%		
TOTAL EXPENDITURES		\$ 1,461,503.00	\$ 1,134,053.00	-22%		
Reserve Funds						
		Fund Balance January 1 2025	Total Revenues - Estimated	Total Expenditures - Estimated	Projected Fund Balance December 31, 2025	Property Tax Contribution - 2025
General Fund Reserve	\$	142,866.00	\$ -	\$ -	\$ 142,866.00	\$ -
Fire Department Donations/Parks Fund	\$	7,919.00	\$ -	\$ -	\$ 7,919.00	\$ -
ARPA Funds	\$	-	\$ -	\$ -	\$ -	\$ -
2% Fire Dues Funds	\$	25,330.36	\$ 5,000.00	\$ -	\$ 30,330.36	\$ -
Highway Funds	\$	109,511.00	\$ -	\$ 23,000.00	\$ 86,511.00	\$ -
Capital Improvement Funds	\$	33,170.00	\$ -	\$ -	\$ 33,170.00	\$ -
Fire Department Carryover Funds	\$	94,866.00	\$ -	\$ -	\$ 94,866.00	\$ -
First Responder Carryover Funds	\$	13,753.00	\$ 3,000.00		\$ 16,753.00	\$ 3,000.00
Loan Balances						
Debt Service Balance - Highway Truck	\$	84,039.99	\$ 43,953.72	\$ 43,953.72	\$ 42,934.16	\$ 43,953.72
Debt Service Balance - Road Loan	\$	87,187.59	\$ 19,286.76	\$ 19,286.76	\$ 69,512.57	\$ 19,286.76
Debt Service Balance - Fire Dept. Tanker Loan	\$	402,584.55	\$ 112,524.39	\$ 112,524.36	\$ 310,167.97	\$ 112,524.39

	2024 Budget	2025 as of 9-8-2025	2025 Budget	2026 Proposed	Difference
	Actual	YTD	Budget	Budget	
Income					
Intergov't Charges For Services					
47322 Fire Service Harrison	11,350.00	0.00	11,850.00	11,850.00	\$ -
47323 Fire Service Woodboro	18,500.00	19,300.00	19,300.00	19,300.00	\$ -
47325 1st Responder Harrison	1,200.00	0.00	1,250.00	1,250.00	\$ -
47326 2% Fire Ins Woodboro	3,530.00	4,189.12	3,530.00	4,200.00	\$ 670.00
47327 2% Fire Ins Harrison	2,481.00	2,771.64	2,481.00	2,800.00	\$ 319.00
47331 Road Construction					\$ -
Total Intergov't Charges For Services	\$ 37,061.00	\$ 26,260.76	\$ 38,411.00	\$ 39,400.00	\$ 989.00
Intergovernment Revenue					
41150 Forest Crop MFL Taxes	636.00	793.39	740.00	740.00	\$ -
41800 41800 Interest/Penalties on Tax					\$ -
43410 State Shared Revenue - County and Municipal Aid	28,506.20	4,373.96	29,159.00	30,151.00	\$ 992.00
43411 State Shared Revenue - Utility Aid	4,969.47	745.20	4,968.00	6,240.00	\$ 1,272.00
43412 State Shared Revenue - Supplemental County and Municipal Aid	63,315.58	11,776.87	64,771.00	66,974.00	\$ 2,203.00
43420 State Fire Ins 2%	11,157.00	12,530.56	11,156.00	12,530.00	\$ 1,374.00
43430 Exempt Comp State Aids	159.00	159.01	159.00	159.00	\$ -
43531 General Transportation Aid	135,196.00	101,397.21	135,196.00	144,888.00	\$ 9,692.00
43532 Flood Damage					\$ -
43534 TAP Grant			64,000.00	0.00	
43534 LRIP-TRI Airport Road			28,000.00	28,000.00	
43534 LRIP-D West Davenport			260,000.00	0.00	
43534 Local Road Improvment Program	819,617.20	0.00	0.00	0.00	\$ -
43545 Recycling Grant Program	4,325.00	4,322.19	4,325.00	4,325.00	\$ -
43620 PILT(April)St Consv Lands	7.81	0.00	2.00	2.00	\$ -
43630 In Lieu Fed Forest Land	599.00		500.00	500.00	\$ -
43640 Sev/Yield/Wthdrwl Tax Aid	0.00		0.00	0.00	\$ -
43650 Forest Crop/MFL Tax aid	0.00	0.00	0.00	0.00	\$ -
43660 Payment in Lieu of Taxes - Jan	347.00	2,451.61	2,300.00	2,300.00	\$ -
43690 Person Property Aid (program ended)	962.00	0.00	0.00	0.00	\$ -
43691 Innovation Planning Grant	0.00	46,236.00	0.00	0.00	\$ -
43692 HAVA Election Security Grant	215.00	0.00	0.00	0.00	\$ -
43693 ARPA Funds	0.00	0.00	0.00	0.00	\$ -
43710 County Bridge Aid	0.00	0.00	0.00	0.00	\$ -
43781 CTY Timber Sales (stumpage)	31.82	47.36	50.00	50.00	\$ -
43782 Natl Forest Income From County	0.00		0.00	0.00	\$ -
43790a Fire Dept Grant Rcvd	400.00		0.00	0.00	\$ -
Total Intergovernment Revenue	\$ 1,070,444.08	\$ 184,833.36	\$ 605,326.00	\$ 296,859.00	\$ (308,467.00)
License & Permits					
44100 Business & Occupational License	2,309.00	1,345.00	1,410.00	1,410.00	\$ -
44115 Operator License	30.00	100.00	30.00	30.00	\$ -
44300 Building Permit/Inspection Fees					\$ -
44900 Fire Number Permit	70.00	105.00	215.00	215.00	\$ -
44905 Driveway Permit	230.00	260.00	200.00	200.00	\$ -
Total License & Permits	\$ 2,639.00	\$ 1,810.00	\$ 1,855.00	\$ 1,855.00	\$ -
Miscellaneous Revenue					
48110 Interest Income	58,605.00	36,019.00	30,000.00	30,000.00	\$ -
48200 Town Hall Rent/Deposits	1,268.00	658.00	600.00	600.00	\$ -
48303 Sale of Highway Equipment		5,150.00			\$ -
48307 Sale of Recyclable Materials					\$ -
48440 Insurance Recoveries		139.00			\$ -
48500 Donations/Gift Rcvd	1,100.00	601.00			\$ -
48600 Fire Dept Raffle Money					\$ -
48900 Other Town Income	5,460.00	0.00			\$ -
48910 Property Tax Refunds		0.00			\$ -
48911 Refund Overage Tax	1,660.00	0.00			\$ -
48950 Chargeback		0.00			\$ -
48999 Applied Funds	0.00		30,100.00	0.00	\$ (30,100.00)

Total Miscellaneous Revenue	\$ 68,093.00	\$ 42,567.00	\$ 62,200.00	\$ 32,100.00	\$ (30,100.00)
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	642,309.00	647,431.00	647,431.00	651,315.00	\$ 3,884.00
41110 General Prop Tax Collected - Loan		107,720.00	107,720.00	112,524.00	\$ 4,804.00
41111 Property Tax Collected In Dec					\$ -
41112 Lottery Credit RCVD State					\$ -
41113 Dog License Fees Collected		1,318.00	1,500.00	1,500.00	\$ -
41114 August Tax Settlement					\$ -
41115 Delinquent PPT Collected		0.00			\$ -
Total Taxes/Credits/Settlements Rec'd	\$ 642,309.00	\$ 756,469.00	\$ 755,151.00	\$ 763,839.00	\$ 8,688.00
Total Income	\$ 1,820,546.08	\$ 1,011,940.12	\$ 1,462,943.00	\$ 1,134,053.00	\$ (328,890.00)
EXPENSES					
Miscellaneous					
51623 Refund Town Hall Deposit		0.00			\$ -
Dog License Fees Paid to County		1,318.00	1,500.00	1,500.00	
Total	\$ 0.00	\$ 1,318.00	\$ 1,500.00	\$ 1,500.00	
Culture, Education & Recreation					
Library					
55110 Library Representative	700.00	0.00	960.00	960.00	\$ -
55115 Library Building	95,896.00	98,947.00	102,324.00	98,883.00	\$ (3,441.00)
Total Culture, Education & Recreation	\$ 96,596.00	\$ 98,947.00	\$ 103,284.00	\$ 99,843.00	
Debt Service					
58101 Debt Service Hwy Principle	16,984.00	12,962.00	17,326.00	17,675.00	\$ 349.00
58102 Highway Truck Loan Principal	37,661.00	29,389.00	39,355.00	41,106.00	\$ 1,751.00
58221 Debt Service Hwy Interest	2,303.00	1,503.00	1,961.00	1,611.00	\$ (350.00)
58222 Highway Truck Loan Interest	6,293.00	3,597.00	4,599.00	2,849.00	\$ (1,750.00)
58212 Debt Service Fire Truck Interest		18,813.00	23,748.00	20,108.00	\$ (3,640.00)
58103 Fire Department Loan Principal		65,581.00	83,976.00	92,416.58	\$ 8,440.58
Total Debt Service	\$ 63,241.00	\$ 131,845.00	\$ 170,965.00	\$ 175,765.58	
General Government					
Assessor					
51530 Assessor Contract Fee	17,400.00	14,175.00	18,900.00	37,800.00	\$ 18,900.00
Total Assessor	\$ 17,400.00	\$ 14,175.00	\$ 18,900.00	\$ 37,800.00	
Clerk					
51420 Clerk Salary	26,200.00	19,650.00	26,200.00	26,200.00	\$ -
51421 Clerk Fica & Medicare	2,006.00	1,504.00	2,004.00	2,004.00	\$ -
51422 WI Retirement	1,808.00	1,000.00	1,821.00	1,882.00	\$ 61.00
51423 Clerk Expenses & Supplies	5,852.00	4,938.00	6,000.00	6,300.00	\$ 300.00
Total Clerk	\$ 35,866.00	\$ 27,092.00	\$ 36,025.00	\$ 36,386.00	
Election					
51440 Election Supplies Expense	3,524.00	2,718.00	3,000.00	3,000.00	\$ -
51442 Election Inspection Payments	3,480.00	1,384.00	4,500.00	4,500.00	\$ -
Total Election	\$ 7,004.00	\$ 4,102.00	\$ 7,500.00	\$ 7,500.00	
Legal Fees					
51300 Legal Expenses		1,919.00			\$ -
Total Legal Fees	\$ 0.00	\$ 1,919.00	\$ 0.00	\$ 0.00	
Office Equipment					
51700 Office Equipment	952.00	633.00	1,500.00	1,500.00	\$ -
Total Office Equipment	\$ 952.00	\$ 633.00	\$ 1,500.00	\$ 1,500.00	
Other General Government					
51930 Town Workmens Comp Ins (54%)	10,288.00	1,168.00	3,240.00	2,793.00	\$ (447.00)
51931 Highway Workmens Comp Ins (46%)		1,371.00	2,700.00	2,285.00	\$ (415.00)

51932 Highway Insurance (46%)		12,442.00	17,829.00	18,595.56		
51938 Town Insurance/ Other (54%)	30,177.00	14,876.00	21,900.00	21,945.44	\$	45.44
57141 Capital Outlay	0.00	31,275.00	84,325.00	58,240.23	\$	(26,084.77)
Total Other General Government	\$ 40,465.00	\$ 61,132.00	\$ 129,994.00	\$ 103,859.23	\$	(26,134.77)
Town Board						
51100 51100 Town Board Chairman	13,075.00	9,806.00	13,075.00	13,075.00	\$	-
51101 Town Supervisor 1	8,350.00	6,262.00	8,350.00	8,350.00	\$	-
51102 Town Supervisor 2	8,350.00	6,262.00	8,350.00	8,350.00	\$	-
51121 Town Board Fica & Medicare	2,284.00	1,708.00	2,218.00	2,218.00	\$	-
51125 WTA Dues/Registration	1,302.00	1,365.00	1,130.00	1,130.00	\$	-
51130 Board Expenses/Supplies	5,700.00	3,718.00	4,060.00	4,060.00	\$	-
51140 Town Plan Commission	578.00	50.00	1,440.00	1,440.00	\$	-
51151 Contingency	0.00		3,275.00	0.00	\$	(3,275.00)
51151 Consultant	0.00		10,000.00	0.00	\$	(10,000.00)
Total Town Board	\$ 39,639.00	\$ 29,171.00	\$ 51,898.00	\$ 38,623.00	\$	(13,275.00)
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	0.00	\$	-
51623 Hall Expense	31,144.00	7,328.00	14,000.00	14,000.00	\$	-
Total Town Hall	\$ 32,344.00	\$ 8,228.00	\$ 15,200.00	\$ 15,200.00	\$	-
Treasurer						
51520 Treasurer Salary	15,700.00	11,774.97	15,700.00	15,700.00	\$	-
51521 Treasurer Fica & Medicare	1,295.00	970.00	1,200.00	1,200.00	\$	-
51522 WI Retirement	1,085.00		1,091.00	1,200.00	\$	109.00
51523 Treasurer Supplies & Expense	3,705.00	3,255.00	2,900.00	3,400.00	\$	500.00
Total Treasurer	\$ 21,785.00	\$ 15,999.97	\$ 20,891.00	\$ 21,500.00	\$	609.00
Total General Government	\$ 195,455.00	\$ 160,532.97	\$ 281,908.00	\$ 262,368.23	\$	(19,539.77)
Health & Human Services						
54420 Health General Relief	0.00	0.00	0.00	0.00	\$	-
Total Health & Human Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	-
Public Safety						
Fire Department						
52200 Fire Protection	51,122.00	22,937.00	54,000.00	54,000.00	\$	-
52201 Incentive/Training	2,014.00	4,101.00	5,000.00	5,000.00	\$	-
52220 Fire Dept Capital Improvement	450,102.00	4,005.00	34,783.00	34,783.00	\$	-
52221 Fica & Medicare Fire Dept	796.00	344.00	400.00	400.00	\$	-
52230 Fire Department 2% Dues	8,467.00	6,698.00	17,167.00	17,167.00	\$	-
Total Fire Department	\$ 512,501.00	\$ 38,085.00	\$ 111,350.00	\$ 111,350.00	\$	-
First Responders						
52300 1st Responder Expense	5,441.00	5,730.00	9,200.00	9,200.00	\$	-
Total First Responders	\$ 5,441.00	\$ 5,730.00	\$ 9,200.00	\$ 9,200.00	\$	-
Total Public Safety	\$ 517,942.00	\$ 43,815.00	\$ 120,550.00	\$ 120,550.00	\$	-
Public Works						
53300 Highway Employee	125,439.00	94,800.00	128,144.00	139,145.13	\$	11,001.13
53301 Highway Overtime	0.00		6,000.00	6,000.00	\$	-
Total 53300 Highway Employee	\$ 125,439.00	\$ 94,800.00	\$ 134,144.00	\$ 145,145.13	\$	11,001.13
53310 Town Shop/Garage	29,271.00	15,400.00	30,000.00	30,000.00	\$	-
53314 Community Development Fund	0.00		0.00	0.00	\$	-
53320 Highway Capital Improvement	0.00		0.00		\$	-
53321 Highway Fica & Medicare	9,470.00	7,824.00	10,122.00	11,103.60	\$	981.60
53322 WI Retirement	8,608.00	7,000.00	9,185.00	10,432.45	\$	1,247.45
57324 Highway Equipment Outlay					\$	-
Capital Outlay					\$	-
53310 LRIP-TRI Airport Road			28,000.00	28,000.00	\$	-
53310 LRIP-D West Davenport			260,000.00	0.00	\$	(260,000.00)
53310 TAP Grant - Bike and Ped Planning			64,000.00	0.00	\$	(64,000.00)
53311 Highway/Street Maintenance	39,958.00	55,427.00	45,000.00	45,000.00	\$	-
53315 Highway/Street Construction	1,291,605.00	233,170.00	201,777.00	201,777.00	\$	-
Total Capital Outlay	\$ 1,378,912.00	\$ 318,821.00	\$ 648,084.00	\$ 326,313.05	\$	(321,770.95)
Recycling						
53635 Recycling Expenses	0.00		0.00	0.00	\$	-
Total Recycling	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	-

Street Lighting						\$ -
53420 Street Lighting	1,964.00	1,771.00	2,568.00	2,568.00	\$ -	
Total Street Lighting	<u>\$ 1,964.00</u>	<u>\$ 1,771.00</u>	<u>\$ 2,568.00</u>	<u>\$ 2,568.00</u>	\$ -	
Total Public Works	\$ 1,506,315.00	\$ 415,392.00	\$ 784,796.00	\$ 474,026.19	\$ (310,769.81)	
Total Expenses	\$ 2,379,549.00	\$ 850,531.97	\$ 1,463,003.00	\$ 1,134,053.00	\$ (328,950.00)	