

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

Notice is hereby given that on Wednesday, November 11th, 2026 at 5:00 p.m. at the Town of Crescent Town Hall, 3231 Golf Course Road, Rhinelander, Wisconsin, a PUBLIC HEARING on the proposed 2027 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 11th, 2026, 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 2026 total town tax levy to be paid in 2027 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 20th, 2027 through April 17th, 2029 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 2027 budget.

Dated this 23rd day of October, 2026.

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

The following is a summary of the proposed budget:

Proposed 2027 Town of Crescent Budget Summary

	2026 Budget	2027 Proposed Budget	% Change	
REVENUES				
Taxes: General Liability	\$ 763,839.00	\$ 768,164.00	1%	Includes \$112,524 for Fire Truck loan payment
Intergovernmental Revenues	\$ 296,859.00	\$ 305,235.98	3%	
Licenses & Permits	\$ 1,855.00	\$ 1,855.00	0%	
Intergovernmental Charges for Services	\$ 39,400.00	\$ 39,400.00	0%	
Miscellaneous (interest and dog license)	\$ 32,100.00	\$ 32,100.00	0%	
Other Financing Sources	\$ -	\$ -	0%	
TOTAL REVENUES	\$ 1,134,053.00	\$ 1,146,754.98	1%	
EXPENDITURES				
General Government	\$ 262,368.23	\$ 218,510.92	-17%	
Public Safety	\$ 120,550.00	\$ 120,550.00	0%	
Health & Human Services	\$ -	\$ -	0%	
Culture, Recreation & Education	\$ 99,843.00	\$ 99,244.00	-1%	
Public Works	\$ 597,923.25	\$ 470,586.06	-21%	
Debt Service	\$ 175,765.58	\$ 236,364.00	34%	
Miscellaneous Expense (dog licenses paid to county)	\$ -	\$ 1,500.00	0%	
TOTAL EXPENDITURES	\$ 1,256,450.06	\$ 1,146,754.98	-9%	
Reserve Funds				
	Fund Balance January 1 2026	Total Revenues - Estimated	Total Expenditures - Estimated	Projected Fund Balance December 31, 2026
General Fund Reserve	\$ 348,480.00	\$ -	\$ -	\$ 348,480.00
Fire Department Donations/Parks Fund	\$ 7,919.00	\$ -	\$ -	\$ 7,919.00
2% Fire Dues Funds	\$ 9,329.37	\$ 5,000.00	\$ -	\$ 14,329.37
Highway Funds	\$ 109,511.00	\$ -	\$ 23,000.00	\$ 86,511.00
Capital Improvement Funds	\$ 33,170.00	\$ -	\$ -	\$ 33,170.00
Fire Department Carryover Funds	\$ 107,639.67	\$ -	\$ -	\$ 107,639.67
First Responder Carryover Funds	\$ 14,382.00	\$ 3,000.00	\$ -	\$ 17,382.00
				\$ 3,000.00
Loan Balances				
	1-Jan-27			31-Dec-27
Debt Service Balance - Highway Truck	\$ 42,934.16	\$ 43,953.72	\$ 43,953.72	\$ - \$ 43,953.72
Debt Service Balance - Road Loan	\$ 69,512.57	\$ 19,286.76	\$ 19,286.76	\$ 51,481.38 \$ 19,286.76
Debt Service Balance - Fire Dept. Tanker Loan	\$ 310,167.97	\$ 112,524.39	\$ 112,524.36	\$ 212,464.11 \$ 112,524.39

	2025 Budget	2026 as of 9-7-2026	2026	2027 Proposed	Difference
	Actual	YTD	Budget	Budget	
Income					
Intergov't Charges For Services					
47322 Fire Service Harrison	11,850.00	0.00	11,850.00	11,850.00	\$ -
47323 Fire Service Woodboro	19,300.00	19,300.00	19,300.00	19,300.00	\$ -
47325 1st Responder Harrison	1,250.00	0.00	1,250.00	1,250.00	\$ -
47326 2% Fire Ins Woodboro	4,189.00	4,253.00	4,200.00	4,200.00	\$ -
47327 2% Fire Ins Harrison	2,771.00	0.00	2,800.00	2,800.00	\$ -
47331 Road Construction					\$ -
Total Intergov't Charges For Services	\$ 39,360.00	\$ 23,553.00	\$ 39,400.00	\$ 39,400.00	\$ -
Intergovernment Revenue					
41150 Forest Crop MFL Taxes	793.00	23.46	740.00	740.00	\$ -
41800 41800 Interest/Penalties on Tax	0.00				\$ -
43410 State Shared Revenue - County and Municipal Aid	29,159.00	4,522.00	30,151.00	30,784.21	\$ 633.21
43411 State Shared Revenue - Utility Aid	6,295.00	936.00	6,240.00	6,204.95	\$ (35.05)
43412 State Shared Revenue - Supplemental County and Municipal Aid	66,832.00	10,046.00	66,974.00	68,380.82	\$ 1,406.82
43420 State Fire Ins 2%	12,530.00	13,904.00	12,530.00	14,000.00	\$ 1,470.00
43430 Exempt Comp State Aids	159.00	159.00	159.00	159.00	\$ -
43531 General Transportation Aid	135,196.00	108,666.00	144,888.00	149,240.00	\$ 4,352.00
43532 Flood Damage					\$ -
43534 TAP Grant			0.00	0.00	
43534 LRIP-TRI Airport Road			28,000.00	28,000.00	
43534 LRIP-D West Davenport			0.00	0.00	
43534 Local Road Improvment Program	182,000.00	0.00	0.00	0.00	\$ -
43545 Recycling Grant Program	4,322.00	4,323.00	4,325.00	4,325.00	\$ -
43620 PILT(April)St Consv Lands	0.00	7.81	2.00	2.00	\$ -
43630 In Lieu Fed Forest Land	695.00	769.00	500.00	750.00	\$ 250.00
43640 Sev/Yield/Wthdrwl Tax Aid	0.00	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	2,451.00	2,688.00	2,300.00	2,600.00	\$ 300.00
43690 Person Property Aid (program ended)	0.00	0.00	0.00	0.00	\$ -
43691 Innovation Planning Grant	46,236.00	0.00	0.00	0.00	\$ -
43692 HAVA Election Security Grant	0.00	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)	47.00	29.00	50.00	50.00	\$ -
43782 Natl Forest Income From County	0.00	0.00	0.00	0.00	\$ -
43790a Fire Dept Grant Rcvd	0.00	4,800.00	0.00	0.00	\$ -
Total Intergovernment Revenue	\$ 486,715.00	\$ 150,873.27	\$ 296,859.00	\$ 305,235.98	\$ 8,376.98
License & Permits					
44100 Business & Occupational License	1,345.00	1,509.00	1,410.00	1,410.00	\$ -
44115 Operator License	162.00	210.00	30.00	30.00	\$ -
44300 Building Permit/Inspection Fees					\$ -
44900 Fire Number Permit	210.00	35.00	215.00	215.00	\$ -
44905 Driveway Permit	305.00	80.00	200.00	200.00	\$ -
Total License & Permits	\$ 2,022.00	\$ 1,834.00	\$ 1,855.00	\$ 1,855.00	\$ -
Miscellaneous Revenue					
48110 Interest Income	48,642.00	31,703.00	30,000.00	30,000.00	\$ -
48200 Town Hall Rent/Deposits	1,167.00	708.00	600.00	600.00	\$ -
48303 Sale of Highway Equipment	5,150.00	0.00			\$ -
48307 Sale of Recyclable Materials					\$ -
48440 Insurance Recoveries	4,089.00	13,707.00			\$ -
48500 Donations/Gift Rcvd	601.00	0.00			\$ -
48600 Fire Dept Raffle Money	0.00				\$ -
48900 Other Town Income	1,080.00	711.00			\$ -
48910 Property Tax Refunds		0.00			\$ -
48911 Refund Overage Tax		0.00			\$ -
48950 Chargeback		0.00			\$ -

41113 Dog License Fees Collected		955.00	1,500.00	1,500.00	\$ -	
48999 Applied Funds	0.00		0.00	0.00	\$ -	
Total Miscellaneous Revenue	\$ 60,729.00	\$ 47,784.00	\$ 32,100.00	\$ 32,100.00	\$ -	
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	\$ 0.00	
Taxes/Credits/Settlements Rec'd						
41110 General Prop Tax Collected	647,431.00	651,315.00	651,315.00	655,640.00	\$ 4,325.00	
41110 General Prop Tax Collected - Loan	107,720.00	112,524.00	112,524.00	112,524.00	\$ -	
41111 Property Tax Collected In Dec					\$ -	
41112 Lottery Credit RCVD State					\$ -	
41114 August Tax Settlement					\$ -	
41115 Delinquent PPT Collected		0.00			\$ -	
Total Taxes/Credits/Settlements Rec'd	\$ 755,151.00	\$ 763,839.00	\$ 763,839.00	\$ 768,164.00	\$ 4,325.00	
Total Income	\$ 1,343,977.00	\$ 987,883.27	\$ 1,134,053.00	\$ 1,146,754.98	\$ 12,701.98	
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	0.00	0.00	960.00	960.00	\$ -	
55115 Library Building	98,947.00	98,411.00	98,883.00	98,284.00	\$ (599.00)	
Total Culture, Education & Recreation	\$ 98,947.00	\$ 98,411.00	\$ 99,843.00	\$ 99,244.00		
Debt Service						
58??? Debt Service Hwy Shop Principle	0.00	0.00	0.00	60,600.00	\$ 60,600.00	\$260,000 Loan paid bac
58??? Debt Service Hwy Shop Interest	0.00	0.00	0.00	0.00	\$ -	
58101 Debt Service Hwy Principle	17,325.00	8,793.00	17,675.00	18,031.00	\$ 356.00	
58102 Highway Truck Loan Principal	39,386.00	27,205.00	41,106.00	42,934.00	\$ 1,828.00	
58103 Fire Department Loan Principal	88,639.00	60,505.00	92,416.58	97,703.00	\$ 5,286.42	
58221 Debt Service Hwy Interest	1,960.00	849.00	1,611.00	1,256.00	\$ (355.00)	
58222 Highway Truck Loan Interest	4,567.00	2,096.00	2,849.00	1,020.00	\$ (1,829.00)	
58212 Debt Service Fire Truck Interest	23,884.00	14,510.00	20,108.00	14,820.00	\$ (5,288.00)	
Total Debt Service	\$ 175,761.00	\$ 113,958.00	\$ 175,765.58	\$ 236,364.00		
General Government						
Assessor						
51530 Assessor Contract Fee	18,900.00	28,350.00	37,800.00	21,000.00	\$ (16,800.00)	
Total Assessor	\$ 18,900.00	\$ 28,350.00	\$ 37,800.00	\$ 21,000.00		
Clerk						
51420 Clerk Salary	26,200.00	17,466.00	26,200.00	26986.00	\$ 786.00	Proposed 3% increase
51421 Clerk Fica & Medicare	2,004.00	1,503.00	2,004.00	2,065.00	\$ 61.00	
51422 WI Retirement	1,749.00	1,000.00	1,882.00	1,956.00	\$ 74.00	
51423 Clerk Expenses & Supplies	5,404.00	5,243.00	6,300.00	6,300.00	\$ -	
Total Clerk	\$ 35,357.00	\$ 25,212.00	\$ 36,386.00	\$ 37,307.00		
Election						
51440 Election Supplies Expense	4,094.00	1,999.00	3,000.00	3,000.00	\$ -	
51442 Election Inspection Payments	1,384.00	1,510.00	4,500.00	4,500.00	\$ -	
Total Election	\$ 5,478.00	\$ 3,509.00	\$ 7,500.00	\$ 7,500.00		
Legal Fees						
51300 Legal Expenses	1,920.00	0.00			\$ -	
Total Legal Fees	\$ 1,920.00	\$ 0.00	\$ 0.00	\$ 0.00		
Office Equipment						
51700 Office Equipment	683.00	1,049.00	1,500.00	1,500.00	\$ -	
Total Office Equipment	\$ 683.00	\$ 1,049.00	\$ 1,500.00	\$ 1,500.00		
Other General Government						

51930 Town Workmens Comp Ins (54%)	2,539.00	400.00	2,793.00	2,900.00	\$	107.00	
51931 Highway Workmens Comp Ins (46%)		417.00	2,285.00	2,400.00	\$	115.00	
51932 Highway Insurance (46%)		13,324.00	18,595.56	20,000.00	\$	1,404.44	
51938 Town Insurance/ Other (54%)	35,745.00	15,642.00	21,945.44	23,000.00	\$	1,054.56	
57141 Capital Outlay	23,986.00	0.00	58,240.23	0.00	\$	(58,240.23)	
Total Other General Government	\$ 62,270.00	\$ 29,783.00	\$ 103,859.23	\$ 48,300.00	\$	(55,559.23)	
Town Board							
51100 51100 Town Board Chairman	13,075.00	8,716.00	13,075.00	13,467.00	\$	392.00	Proposed 3% increase
51101 Town Supervisor 1	8,350.00	5,566.00	8,350.00	8,600.00	\$	250.00	Proposed 3% increase
51102 Town Supervisor 2	8,350.00	5,566.00	8,350.00	8,600.00	\$	250.00	Proposed 3% increase
51121 Town Board Fica & Medicare	2,277.00	1,708.00	2,218.00	2,346.00	\$	128.00	
51125 WTA Dues/Registration	1,365.00	1,665.00	1,130.00	1,936.00	\$	806.00	
51130 Board Expenses/Supplies	4,638.00	2,900.00	4,060.00	4,060.00	\$	-	
51140 Town Plan Commission	270.00	688.00	1,440.00	1,440.00	\$	-	
51151 Contingency	6,150.00		0.00	24,379.22	\$	24,379.22	
51151 Consultant	33,500.00		0.00	0.00	\$	-	
Total Town Board	\$ 77,975.00	\$ 26,809.00	\$ 38,623.00	\$ 64,828.22	\$	26,205.22	
Town Hall							
51600 Town Hall Employee	1,200.00	800.00	1,200.00	1,800.00	\$	600.00	
51621 Fica & Medicare Town Hall	0.00		0.00	137.70	\$	137.70	Proposed wage
51623 Hall Expense	9,187.00	9,641.00	14,000.00	14,000.00	\$	-	increase from
Total Town Hall	\$ 10,387.00	\$ 10,441.00	\$ 15,200.00	\$ 15,937.70	\$	737.70	\$10/hour to \$15/hour
Treasurer							
51520 Treasurer Salary	15,700.00	10,674.00	15,700.00	16,171.00	\$	471.00	Proposed 3% increase
51521 Treasurer Fica & Medicare	1,292.00	696.00	1,200.00	1,237.00	\$	37.00	
51522 WI Retirement	1,173.00	700.00	1,200.00	1,330.00	\$	130.00	
51523 Treasurer Supplies & Expense	4,465.00	2,594.00	3,400.00	3,400.00	\$	-	
Total Treasurer	\$ 22,630.00	\$ 14,664.00	\$ 21,500.00	\$ 22,138.00	\$	638.00	
Total General Government	\$ 233,680.00	\$ 139,817.00	\$ 262,368.23	\$ 218,510.92	\$	(43,857.31)	
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	\$	0.00	
Public Safety							
Fire Department							
52200 Fire Protection	55,215.00	17,287.00	54,000.00	54,000.00	\$	-	
52201 Incentive/Training	4,532.00	4,001.00	5,000.00	5,000.00	\$	-	
52220 Fire Dept Capital Improvement	25,633.00	42,542.00	34,783.00	34,783.00	\$	-	
52221 Fica & Medicare Fire Dept	828.00	361.00	400.00	400.00	\$	-	
52230 Fire Department 2% Dues	35,492.00	4,822.00	17,167.00	17,167.00	\$	-	
Total Fire Department	\$ 121,700.00	\$ 69,013.00	\$ 111,350.00	\$ 111,350.00	\$	-	
First Responders							
52300 1st Responder Expense	8,560.00	4,875.00	9,200.00	9,200.00	\$	-	
Total First Responders	\$ 8,560.00	\$ 4,875.00	\$ 9,200.00	\$ 9,200.00	\$	-	
Total Public Safety	\$ 130,260.00	\$ 73,888.00	\$ 120,550.00	\$ 120,550.00	\$	-	
Public Works							
53300 Highway Employee	134,232.00	95,268.00	139,145.00	135,000.00	\$	(4,145.00)	
53301 Highway Overtime	0.00		6,000.00	6,000.00	\$	-	
Total 53300 Highway Employee	\$ 134,232.00	\$ 95,268.00	\$ 145,145.00	\$ 141,000.00	\$	(4,145.00)	
53310 Town Shop/Garage	20,331.00	15,638.00	30,000.00	30,000.00	\$	-	
53314 Community Development Fund	0.00		0.00	0.00	\$	-	
53320 Highway Capital Improvement	0.00				\$	-	
53321 Highway Fica & Medicare	10,519.00	8,211.00	2,164.40	11,419.07	\$	9,254.67	
53322 WI Retirement	9,549.00	6,500.00	143,268.85	10,821.99	\$	(132,446.86)	
57324 Highway Equipment Outlay					\$	-	
Capital Outlay					\$	-	
53310 LRIP-TRI Airport Road			28,000.00	28,000.00	\$	-	
53310 LRIP-D West Davenport			0.00	0.00	\$	-	
53310 TAP Grant - Bike and Ped Planning			0.00	0.00	\$	-	
53311 Highway/Street Maintenance	43,858.00	33,819.00	45,000.00	45,000.00	\$	-	
53315 Highway/Street Construction	394,404.00	10,303.00	201,777.00	201,777.00	\$	-	
Total Capital Outlay	\$ 478,661.00	\$ 74,471.00	\$ 450,210.25	\$ 327,018.06	\$	(123,192.19)	

Recycling						
53635 Recycling Expenses	0.00			0.00	0.00	\$ -
Total Recycling	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -
						\$ -
Street Lighting						
53420 Street Lighting	2,339.00	1,624.00		2,568.00	2,568.00	\$ -
Total Street Lighting	\$ 2,339.00	\$ 1,624.00	\$ 2,568.00	\$ 2,568.00	\$ 2,568.00	\$ -
Total Public Works	\$ 615,232.00	\$ 171,363.00	\$ 597,923.25	\$ 470,586.06	\$ 470,586.06	\$ (127,337.19)
Total Expenses	\$ 1,253,880.00	\$ 597,437.00	\$ 1,257,950.06	\$ 1,146,754.98	\$ 1,146,754.98	\$ (111,195.08)