

TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
SPECIAL TOWN BOARD MEETING
Monday, September 30, 2024 – 5:30 p.m.
Town Hall, 15 N. Oakwood Road, Oshkosh WI 54904

AGENDA

The Board may discuss and act on the following:

1. Call to Order.

- a. Pledge of Allegiance.
- b. Roll Call.

2. Town agenda was posted at the following locations Town of Algoma Municipal Building, Service Oil Co. and town website at www.townofalgoma.org on September 27, 2024.

2. Business.

- a. Discussion and possible action re: Approval of a Resolution to Borrow from the Trust Funds of the State of Wisconsin the Sum of Four Hundred Ten Thousand and 00/100 Dollars (\$410,000.00) for the Purpose of Financing TID #1 Water Line Project.
- b. Discussion and possible action re: Approval of the Application for a Loan of Four Hundred Ten Thousand And 00/100 Dollars (\$410,000.00) from the Trust Funds of the State of Wisconsin for the Purpose of Financing TID Water Line Project.
- c. 2025 Budget Workshop

4. Adjourn.

The Town Board meets regularly the THIRD WEDNESDAY OF EACH MONTH AT 6:00 p.m. (unless otherwise noted) at the Municipal Building (Town Hall), 15 N. Oakwood Road. ALL MEETINGS ARE OPEN TO THE PUBLIC.

NOTE: It is possible that members of other governmental bodies of the municipality may be present at the above scheduled meeting to gather information about a subject over which they have decision-making responsibility. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, call the Town Hall office at 920-235-3789.



AGENDA MEMORANDUM

To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: September 30, 2024

RE: Trust Fund of the State of Wisconsin for the Purpose of Funding the TID #1 Water Line Project

There are two items under new business for this loan for consideration by the Board – a resolution and the loan application.

As of the time of this memo we are awaiting receipt of the mailed loan application. It is anticipated that we will have the application on or before Sept 30. Upon receipt and review of the application, we will create the resolution and those materials will be presented at the time of the meeting.

The loan terms and materials will be discussed at the meeting.



AGENDA MEMORANDUM

To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: September 30, 2024

RE: 2025 Revised Department Operations Budget and Capital Improvement Plan

The Board was presented with the first version of the 2025 budget on Sept 16 which showed a significant budget shortfall. Departments have revised revenues, expenditures and the capital improvement plan to get closer to a balanced budget.

This version shows significant improvement toward the goal of a balanced budget while still maintaining staff and services but it is still showing a shortfall of ~\$41,000—this was done primarily by deferring capital outlay.

This version includes updated actuals through 8/31/24 and projected year end 2024. Please note the actuals are skewed in some lines due to some prior year (2023) transactions that are showing as posted in 2024. The projected numbers have accounted for this for the most part, but staff will review further.

The revised 2025 Proposed Budget includes a 3% COLA increase for staff.

Revisions were made to revenue and expense lines based on prior year actuals and updated estimates, to include actual amounts from the Department of Revenue (i.e. General Transportation Aids).

A line for life insurance was added for each applicable position and a General Engineering line.

A separate fund for TID #1 was added.

The most significant changes were made to the Capital Improvement Plan. The following is a summary of the changes, which nets a \$447,000 reduction to expenses.

- Deferred Truck #8 Refurb (FD-25-01) one year to 2026, reduced amount to \$256,000 (from \$300,000); if there is unused 2024 budget available could \$30,000 unexpended allocation from 2024 from Truck #7 refurb that could be allocating to the Fire Department Fund.

- Replace #6 Tender (FR-26-01) remains in 2026 but the funding changed from general fund to debt.
- Deferred replacement of Town Hall Generator (\$13,000) one year to 2026.
- Revised Jones Park West Parking Lot (CR-25-01) project for land acquisition only in 2025 (\$35,000) and construction in 2026 (\$110,000)--not both in 2025.
- Reduced Municipal Complex Study (AD-25-01) to \$15,000 (from \$35,000)
- Reduced Comprehensive Outdoor Recreation Plan (CR-25-03) to \$16,000 (from \$20,000).

Assessment Values:

The Final 2024 Statement of Changes in Equalized Values shows that the Town's total value increased \$68,778,000 (from \$1,018,843,800 to \$1,087,621,800)—which is a 7% increase.

The maximum tax levy increase is determined by the Town's net new construction and any adjustments thereof, which is .51%--which amounts to a \$5,817 increase to the 2024 tax levy to be collected in 2025. Additional information on taxpayer impact and mill levy will be addressed in subsequent versions of the budget.

Next Steps:

Staff will continue to review and revise revenues and expenditures to reach a balanced budget.

The Administrator's Recommended Budget will be presented on October 16 at the regular Town Board meeting for the Board's endorsement. *This is the final review by the Board before the budget is published and noticed for the public hearing.* Should an additional workshop be needed prior to that meeting we will meet on October 14 to make final adjustments.

The Budget Hearing and Special Town Meeting will be held on November 20, to be following by the regular Town Board meeting where the budget will be adopted.

ATTACHMENTS:

1. 2025 Revised Budget 9.30.24
2. Revised 2025-2029 Capital Improvement Plan 9.30.24

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024		2024 Budget	Projected Budget Status	9.16.24	9.30.24	% compared to 2024 budget	Comments
								2024 Actual 8/31/24	Projected Year End			Proposed 2025 5% staff COLA	Proposed 2025 3% COLA		
100-00-41101-000-000	JONES PARK DEBT SERV LEVY	125,308.00	125,308.00	0.00	121,050.00	121,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-41102-000-000	GO REFUNDING BONDS LEVY				187,401.00	187,401.00	0.00	0.00	358,840.00	358,840.00	0.00	406,415.00	406,415.00	13.26%	per payment schedule
100-00-41110-000-000	GENERAL PROPERTY TAXES	1,052,779.01	1,107,182.00	-54,402.99	1,063,410.92	1,123,900.00	-60,489.08	337,062.93	1,137,949.00	1,137,949.00	0.00	1,143,766.00	1,143,766.00	0.51%	net new growth, max levy
100-00-41150-000-000	MFL TAXES	263.49	0.00	263.49	6.46	0.00	6.46	0.00	200.00	200.00	0.00	200.00	200.00	0.00%	
100-00-41801-000-000	PERSONAL PROPERTY TAX INT	0.55	0.00	0.55	20.12	0.00	20.12	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	no longer collect per Act 12
100-00-41802-000-000	LOTTERY CREDIT	54,401.48	0.00	54,401.48	60,581.45	0.00	60,581.45	69,198.59	69,198.59	0.00	69,198.59	65,000.00	69,200.00	#DIV/0!	based on prior year actuals
TOTAL TAXES		1,232,752.53	1,232,490.00	262.53	1,432,469.95	1,432,351.00	118.95	406,261.52	1,566,187.59	1,496,989.00	69,198.59	1,615,381.00	1,619,581.00	8.19%	
100-00-42300-000-000	SA - 2022 PAVING	4,160.90	50,000.00	-45,839.10	25,723.70	0.00	25,723.70	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
		4,160.90	50,000.00	-45,839.10	25,723.70	0.00	25,723.70	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-43410-000-000	Other Federal Payments: ARPA	189,785.61	377,068.00	-187,282.39											
100-00-43410-000-000	STATE SHARED REVENUES	61,492.74	60,941.00	551.74	61,488.68	61,465.00	23.68	36,641.97	243,624.00	243,624.00	0.00	249,866.58	249,866.58	2.56%	\$62,839.94 regular; \$187,026.64 supplemental
100-00-43420-000-000	2% FIRE DUES	32,498.81	32,000.00	498.81	36,781.44	33,000.00	3,781.44	42,104.70	42,104.00	33,000.00	9,104.00	36,000.00	42,100.00	27.58%	based on prior year actuals
100-00-43430-000-000	EXEMPT COMPUTER	263.97	270.00	-6.03	263.97	270.00	-6.03	263.97	263.97	270.00	-6.03	263.97	270.00	0.00%	
100-00-43440-000-000	PERSONAL PROPERTY AID	3,290.83	3,291.00	-0.17	3,290.83	3,291.00	-0.17	3,290.83	3,290.83	3,290.83	0.00	4,685.85	4,685.85	42.39%	\$3,290.83 regular; \$1,395.02 addl Act 12
100-00-43530-000-000	TRANSPORTATION AIDS	108,768.17	106,618.00	2,150.17	125,083.40	106,618.00	18,465.40	107,884.41	143,845.88	106,618.00	37,227.88	106,618.00	165,422.80	55.15%	
100-00-43540-000-000	RECYCLING GRANTS	10,747.10	10,000.00	747.10	9,762.32	10,000.00	-237.68	12,471.47	12,471.47	10,000.00	2,471.47	10,000.00	12,500.00	25.00%	based on prior year actuals
100-00-43550-000-000	VIDEO SERV PROVIDER FEE	15,175.31	15,175.00	0.31	15,175.31	15,175.00	0.31	15,175.31	15,175.31	15,175.00	0.31	15,175.00	15,175.00	0.00%	
100-00-43650-000-000	FOREST CROPLAND/MGED FOREST	6.46	0.00	6.46	263.49	0.00	263.49	6.46	6.46	6.49	-0.03	6.46	6.46	-0.46%	
100-00-43690-000-000	EMS FLEX GRANT	52,549.75	0.00	52,549.75	99,210.00	0.00	99,210.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-43695-000-000	FIREHOUSE SUBS GRANT							0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-43750-000-000	ECONOMIC DEVELOPMENT	0.00	7,600.00	-7,600.00	0.00	7,600.00	-7,600.00	400.00	0.00	7,600.00	-7,600.00	7,600.00	7,600.00	0.00%	
100-00-43790-000-000	DNR STORMWATER MGMT GRANT				0.00	62,550.00	-62,550.00	0.00	150,000.00	105,700.00	44,300.00	43,200.00	43,200.00	-59.13%	SW-24-01 sw management plan update
TOTAL INTRGOVERNMENTAL REV		474,578.75	612,963.00	-138,384.25	351,319.44	299,969.00	51,350.44	218,239.12	610,781.92	525,284.32	85,497.60	473,415.86	540,826.69	2.96%	
100-00-44100-000-000	BUSINESS/OCCUP LICENSE	0.00	50.00	-50.00	100.00	50.00	50.00	100.00	100.00	200.00	-100.00	100.00	100.00	-50.00%	reduced per prior year actuals
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	600.00	600.00	0.00	562.42	600.00	-37.58	15,635.00	15,635.00	550.00	15,085.00	600.00	635.00	15.45%	increased per prior year actuals
100-00-44115-000-000	OPERATORS LICENSES	471.00	200.00	271.00	275.00	200.00	75.00	260.00	260.00	250.00	10.00	300.00	400.00	60.00%	
100-00-44116-000-000	CIGARETTE LICENSE	100.00	100.00	0.00	100.00	100.00	0.00	100.00	100.00	100.00	0.00	100.00	100.00	0.00%	
100-00-44117-000-000	SODA WATER LICENSES	30.00	30.00	0.00	80.00	30.00	50.00	100.00	100.00	80.00	20.00	100.00	100.00	25.00%	increased per prior year actuals
100-00-44120-000-000	OTHER BUSINESS & OCCUP LIC	200.00	100.00	100.00	100.00	100.00	0.00	100.00	100.00	0.00	100.00	0.00	100.00	#DIV/0!	
100-00-44125-000-000	CABLE FRANCHISE INCOME	64,511.57	60,701.00	3,810.57	65,764.77	61,301.00	4,463.77	45,559.25	61,000.00	61,000.00	0.00	61,000.00	61,000.00	0.00%	increase by adding carrier
100-00-44200-000-000	DOG LICENSES	3,915.00	4,000.00	-85.00	3,030.00	4,000.00	-970.00	2,145.00	4,000.00	4,000.00	0.00	3,000.00	4,000.00	0.00%	
100-00-44201-000-000	WINNEBAGO CTY DOG LICENSES	1,044.75	1,000.00	44.75	844.73	1,000.00	-155.27	980.89	1,100.00	1,000.00	100.00	1,000.00	1,100.00	10.00%	
100-00-44300-000-000	BUILDING PERMITS NEW	31,200.00	12,000.00	19,200.00	21,600.00	12,000.00	9,600.00	20,800.00	45,000.00	12,000.00	33,000.00	102,240.00	102,240.00	752.00%	includes base price & surveying 12 homes
100-00-44301-000-000	BUILDING PERMITS REMODELING	12,179.97	10,000.00	2,179.97	11,684.86	10,000.00	1,684.86	10,720.91	13,000.00	10,000.00	3,000.00	10,000.00	35,000.00	250.00%	
100-00-44302-000-000	EXTRA INSPECTIONS	60.00	200.00	-140.00	0.00	200.00	-200.00	0.00	160.00	100.00	60.00	0.00	640.00	540.00%	4 inspections
100-00-44310-000-000	CULVERT PERMITS	1,300.00	1,000.00	300.00	2,950.00	1,000.00	1,950.00	3,200.00	4,000.00	1,000.00	3,000.00	1,000.00	1,600.00	60.00%	does not include new homes
100-00-44311-000-000	OTHER PERMITS	250.00	250.00	0.00	0.00	250.00	-250.00	69.20	100.00	100.00	0.00	100.00	100.00	0.00%	
100-00-44400-000-000	ZONING PERMITS & FEE'S	200.00	200.00	0.00	600.00	200.00	400.00	0.00	350.00	200.00	150.00	200.00	350.00	75.00%	conditional use permit
100-00-44500-000-000	RIGHT OF WAY	800.00	100.00	700.00	150.00	100.00	50.00	0.00	0.00	100.00	-100.00	150.00	3,000.00	2900.00%	implement ROW permit program
TOTAL LICENSES AND PERMITS		116,862.29	90,531.00	26,331.29	107,841.78	91,131.00	16,710.78	99,770.25	145,005.00	90,680.00	54,325.00	179,890.00	210,465.00	132.10%	
100-00-46100-000-000	ASSESSMENT CERTIFICATION'	3,100.00	2,500.00	600.00	2,960.00	2,500.00	460.00	2,220.00	2,800.00	2,500.00	300.00	2,500.00	2,800.00	12.00%	based on prior year actuals
100-00-46101-000-000	LIQUOR LIC PUBLICATION FEE	42.80	80.00	-37.20	16.42	80.00	-63.58	-24.06	-24.06	20.00	-44.06	74.22	100.00	400.00%	
100-00-46102-000-000	MISC CHARGES FOR SERVICES				7,323.75	0.00	7,323.75	0.00	0.00	0.00	0.00	0.00	200.00	#DIV/0!	nuisance billing, offsets expense
100-00-46310-000-000	SNOW REMOVAL	8,325.22	8,000.00	325.22	7,273.53	8,000.00	-726.47	84.12	4,000.00	9,000.00	-5,000.00	9,000.00	9,000.00	0.00%	private roads
100-00-46420-000-000	REFUSE & GARBAGE COLLECTION	404,968.08	384,900.00	20,068.08	711,996.98	712,257.00	-260.02	14,453.39	620,000.00	620,000.00	0.00	602,368.12	602,368.12	-2.84%	why did this decrease?
100-00-46435-000-000	RECYCLING - WINN CTY REBATE	17,158.38	0.00	17,158.38	7,944.52	0.00	7,944.52	3,872.73	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00%	
100-00-46720-000-000	PARKLAND FEE INCOME	0.00	8,250.00	-8,250.00	1,750.00	0.00	1,750.00	12,375.00	12,375.00	10,000.00	2,375.00	9,900.00	9,900.00	-1.00%	12 new builds
100-00-46850-000-000	SITE PLANS FEES				200.00	0.00	200.00	950.00	4,850.00	0.00	4,850.00	950.00	6,000.00	#DIV/0!	site plans, CSMS, rezoning, etc
TOTAL PUBLIC CHARGES FOR SERVICES		433,594.48	403,730.00	29,864.48	739,465.20	722,837.00	16,628.20	33,931.18	649,000.94	646,520.00	2,480.94	629,792.34	635,368.12	-1.72%	
100-00-48100-000-000	INTEREST GENERAL ACCOUNTS	7,302.56	530.00	6,772.56	46,019.69	2,000.00	44,019.69	24,322.71	30,400.00	2,000.00	28,400.00	5,000.00	20,000.00	900.00%	based on prior year actuals
100-00-48101-000-000	ARPA INTEREST	2,782.82	20.00	2,762.82	9,872.26	50.00	9,822.26	10,944.30	12,000.00	1,000.00	11,000.00	0.00	0.00	-100.00%	funds expended in 2024
100-00-48102-000-000	VERVE ACCTS	1,223.70	0.00	1,223.70	1,648.22	1,200.00	448.22	1,951.41	2,300.00	0.00	2,300.00	0.00	0.00	#DIV/0!	closed account in 2024
100-00-48200-000-000	RENT REVENUE	10,275.00	5,000.00	5,275.00	10,825.00	5,000.00	5,825.00	8,550.00	12,000.00	8,000.00	4,000.00	8,000.00	11,000.00	37.50%	based on prior year actuals
100-00-48300-000-000	SALE OF FIRE EQUIPMENT				45,954.29	0.00	45,954.29	0.00	12,000.00	0.00	12,000.00	0.00	0.00	#DIV/0!	
100-00-48301-000-000	SALE OF GARB/RECYCLING TOTES	5,769.00	2,000.00	3,769.00	5,005.00	2,000.00	3,005.00	4,755.00	6,400.00	3,000.00					

Acct. Nbr.	Short Description							2024				9.16.24	9.30.24	% compared to 2024 budget	Comments
		Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 8/31/24	Projected Year End	2024 Budget	Projected Budget Status	Proposed 2025 5% staff COLA	Proposed 2025 3% COLA		
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS				0.00	127,669.00	-127,669.00	0.00	634,000.00	445,000.00	189,000.00	140,000.00	40,000.00	-91.01%	STH 21 RAB Spirit funds
TOTAL OTHER FINANCING SOURCES		4,124,556.25	4,115,000.00	9,556.25	0.00	127,669.00	-127,669.00	0.00	634,000.00	445,000.00	189,000.00	140,000.00	40,000.00	-91.01%	
TOTAL REVENUES		6,536,471.74	6,587,264.00	-50,792.26	2,781,697.25	2,684,207.00	97,490.25	809,084.49	3,680,434.45	3,218,473.32	461,961.13	3,053,479.20	3,079,240.81	-4.33%	
100-00-51100-000-000	TOWN BOARD							0.00	0.00	0.00	0.00				
100-00-51100-110-000	TOWN BOARD WAGES	16,400.00	18,000.00	-1,600.00	14,550.00	18,000.00	-3,450.00	11,250.00	18,000.00	15,452.00	2,548.00	18,000.00	18,000.00	16.49%	corrected to actual amount
100-00-51100-130-000	TOWN BOARD SOC SEC/MEDICARE							860.74	1,125.00	1,125.00	0.00	1,377.00	1,377.00	22.40%	
100-00-51100-209-000	ATTORNEY LEGAL FIRE DEPT	0.00	5,000.00	-5,000.00	0.00	5,000.00	-5,000.00	0.00	0.00	1,000.00	-1,000.00	1,000.00	500.00	-50.00%	
100-00-51100-321-000	TOWN BOARD DUES	1,358.00	1,300.00	58.00	2,094.42	2,254.00	-159.58	1,435.00	1,435.00	1,400.00	35.00	1,435.00	1,435.00	2.50%	
100-00-51100-390-000	TOWN BOARD MISC EXP	707.61	500.00	207.61	536.54	500.00	36.54	85.00	500.00	500.00	0.00	500.00	500.00	0.00%	
100-00-51300-210-000	ATTORNEY LEGAL CONTRACT	18,000.00	20,000.00	-2,000.00	17,277.50	10,000.00	7,277.50	9,272.50	15,000.00	15,000.00	0.00	15,000.00	14,000.00	-6.67%	
100-00-51300-218-000	ATTORNEY ORD CODIFICATION	1,195.00	4,000.00	-2,805.00	1,195.00	2,000.00	-805.00	1,195.00	1,195.00	2,000.00	-805.00	2,000.00	1,200.00	-40.00%	annual ecode is \$1200
100-00-51400-200-000	GEN GOVT HR/PERSONNEL	0.00	1,000.00	-1,000.00	93.40	1,000.00	-906.60	0.00	0.00	500.00	-500.00	500.00	500.00	0.00%	
100-00-51400-310-000	GEN GOVT OFFICE SUPPLIES	3,011.24	3,000.00	11.24	3,993.31	3,000.00	993.31	4,321.38	4,930.00	3,000.00	1,930.00	3,000.00	3,000.00	0.00%	
100-00-51400-315-000	GEN GOVT OFFICE EQUIPMENT	1,514.11	2,500.00	-985.89	5,062.37	2,500.00	2,562.37	2,021.20	2,500.00	2,500.00	0.00	6,500.00	6,500.00	160.00%	AD-AN-01 computer replacements (\$4000)
100-00-51400-320-000	GEN GOVT PUBLISHING & PRINTING	483.62	8,000.00	-7,516.38	2,970.87	8,000.00	-5,029.13	535.52	3,500.00	5,000.00	-1,500.00	5,000.00	4,000.00	-20.00%	
100-00-51400-330-000	GEN GOVT MILEAGE	426.47	1,000.00	-573.53	242.92	1,000.00	-757.08	0.00	400.00	800.00	-400.00	800.00	250.00	-68.75%	could reduce based on prior year actuals
100-00-51400-342-000	GEN GOVT COMPUTER & WEBSITE MA	28,592.36	25,000.00	3,592.36	24,452.42	15,000.00	9,452.42	25,800.07	27,000.00	18,000.00	9,000.00	29,000.00	20,300.00	12.78%	HeyGov \$7,000 and .gov transition
100-00-51400-390-000	GEN GOVT MISC EXP	206.90	3,000.00	-2,793.10	585.73	1,419.00	-833.27	748.70	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00%	
100-00-51410-110-000	ADMINISTRATOR WAGES	88,703.21	88,482.00	221.21	83,541.81	91,137.00	-7,595.19	60,796.40	96,015.15	95,254.40	760.75	113,006.25	110,854.00	16.38%	
100-00-51410-130-000	ADMINISTRATOR SOC SEC/MEDICARE	17,838.79	17,675.00	163.79	19,623.12	19,955.00	-331.88	5,797.14	7,345.00	7,286.96	58.04	8,645.00	8,480.00	16.37%	
100-00-51410-131-000	ADMINISTRATOR WRS							4,194.95	6,620.00	6,572.55	47.45	7,854.00	7,704.00	17.21%	
100-00-51410-132-000	ADMINISTRATOR HEALTH INSURANCE							10,035.77	10,035.77	16,136.64	-6,100.87	0.00	0.00	-100.00%	
100-00-51410-133-000	ADMINISTRATOR LIFE INSURANCE							45.36	25.00	0.00	25.00		181.44	#DIV/0!	\$15.12/month
100-00-51410-380-000	ADMINISTRATOR DEPT EXPENSES	1,098.51	3,000.00	-1,901.49	343.86	3,000.00	-2,656.14	13,369.36	13,900.00	1,000.00	12,900.00	2,000.00	2,000.00	100.00%	includes Plan-It \$1000
100-00-51411-110-000	OFFICE ASST WAGES	35,963.75	34,944.00	1,019.75	34,189.10	36,816.00	-2,626.90	17,307.80	29,000.00	20,904.53	8,095.47	35,294.00	34,622.00	65.62%	
100-00-51411-130-000	OFFICE ASST SOC SEC/MEDICARE	12,288.81	13,728.00	-1,439.19	16,047.58	15,773.00	274.58	2,581.86	3,456.00	1,599.19	1,856.81	2,890.00	2,649.00	65.65%	
100-00-51411-131-000	OFFICE ASST WRS							393.22	1,186.00	0.00	1,186.00	2,453.00	2,407.00	#DIV/0!	
100-00-51411-133-000	OFFICE ASST LIFE INSURANCE							4.90	14.70	0.00	14.70		29.40	#DIV/0!	
100-00-51411-380-000	OFFICE ASST DEPT EXP		1,000.00	-1,000.00	7,651.50	1,000.00	6,651.50	0.00	0.00	0.00	0.00	200.00	200.00	#DIV/0!	
100-00-51420-110-000	CLERK TREAS WAGES	78,932.82	82,209.00	-3,276.18	63,831.96	79,505.00	-15,673.04	45,869.26	69,004.30	69,061.59	-57.29	72,876.00	71,488.00	3.51%	
100-00-51420-130-000	CLERK TREAS SOC SEC/MEDICARE	17,462.80	17,777.00	-314.20	24,237.07	26,186.00	-1,948.93	5,255.82	6,955.94	5,283.21	1,672.73	5,575.00	5,469.00	3.52%	
100-00-51420-131-000	CLERK TREAS WRS							3,164.99	4,761.31	4,765.24	-3.93	5,065.00	4,969.00	4.28%	
100-00-51420-132-000	CLERK TREAS HEALTH INSURANCE							28,548.48	22,778.04	22,778.04	0.00	21,648.00	21,648.00	-4.96%	
100-00-51420-380-000	CLERK TREAS DEPT EXPENSES	1,700.10	3,100.00	-1,399.90	996.19	3,100.00	-2,103.81	2,792.79	2,792.79	2,500.00	292.79	2,500.00	2,500.00	0.00%	
100-00-51420-390-000	CLERK TREAS MISC EXP	7,276.28	4,000.00	3,276.28	3,117.31	4,000.00	-882.69	752.35	8,000.00	8,000.00	0.00	15,000.00	15,000.00	87.50%	Workhorse remaining purchase and maintenance
100-00-51421-110-000	DEPUTY CLERK TREAS WAGES				5,200.00	0.00	5,200.00	33,352.02	51,620.00	48,296.60	3,323.40	50,964.00	49,993.00	3.51%	
100-00-51421-130-000	DEP CLERK TR SOC SEC/MEDICARE							2,496.15	3,820.00	3,722.18	97.82	3,899.00	3,825.00	2.76%	
100-00-51421-131-000	DEPUTY CLERK TREAS WRS							2,332.00	3,574.00	3,332.42	241.58	3,542.00	3,475.00	4.28%	
100-00-51421-132-000	DEPUTY CLERK TREAS HEALTH							19,507.41	15,593.16	15,593.16	0.00	14,829.00	14,829.00	-4.90%	
100-00-51421-133-000	DEPUTY CLERK TREAS LIFE INSURANCE							51.74	155.22				310.44		
100-00-51421-390-000	DEPUTY CLERK TREAS MISC EXP							375.25	500.00	500.00	0.00	500.00	500.00	0.00%	
100-00-51440-110-000	ELECTIONS WAGES	8,141.75	10,000.00	-1,858.25	3,662.38	5,000.00	-1,337.62	4,070.00	12,000.00	12,000.00	0.00	5,000.00	5,000.00	-58.33%	only 2 elections in 2025
100-00-51440-380-000	ELECTIONS DEPT EXPENSES	21,375.67	10,000.00	11,375.67	8,503.13	5,000.00	3,503.13	2,975.37	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00%	
100-00-51510-211-000	AUDITOR AUDIT CONTRACT	12,507.00	9,660.00	2,847.00	14,000.00	15,500.00	-1,500.00	15,802.50	15,802.50	16,000.00	-197.50	16,000.00	16,000.00	0.00%	
100-00-51530-212-000	ASSMT OF PROP ASSESSOR CONTRAC	23,600.00	25,000.00	-1,400.00	23,600.00	23,600.00	0.00	36,960.00	55,440.00	55,440.00	0.00	28,000.00	28,000.00	-49.49%	contract (not a reeval as in prior year)
100-00-51530-380-000	BOARD OF REVIEW DEPT EXPENSES	150.00	300.00	-150.00	260.00	300.00	-40.00	60.00	60.00	300.00	-240.00	300.00	60.00	-80.00%	based on prior year actuals
100-00-51530-390-000	ASSMT OF PROP MISC EXP	2.04	100.00	-97.96	11.24	100.00	-88.76	0.00	0.00	100.00	-100.00	100.00	100.00	0.00%	
100-00-51600-220-000	TOWN HALL UTILITIES	7,941.14	10,000.00	-2,058.86	7,801.06	10,000.00	-2,198.94	5,544.52	7,900.00	8,000.00	-100.00	8,000.00	8,000.00	0.00%	
100-00-51600-221-000	TOWN HALL GRASS/SNOW	2,667.50	3,000.00	-332.50	2,852.79	3,000.00	-147.21	2,000.00	3,000.00	3,000.00	0.00	3,400.00	3,000.00	0.00%	
100-00-51600-223-000	TOWN HALL PHONE	3,953.23	5,000.00	-1,046.77	3,274.30	5,000.00	-1,725.70	1,870.70	3,800.00	4,000.00	-200.00	4,000.00	4,000.00	0.00%	
100-00-51600-225-000	TOWN HALL JANITORIAL	3,432.05	3,500.00	-67.95	4,199.04	3,500.00	699.04	6,067.03	7,200.00	6,000.00	1,200.00	6,500.00	6,500.00	8.33%	
100-00-51600-380-000	TOWN HALL DEPT EXPENSES	14,568.61	5,000.00	9,568.61	11,456.39	5,000.00	6,456.39	4,621.33	10,000.00	5,000.00	5,000.00	5,000.00	7,000.00	40.00%	
100-00-51600-510-000	TOWN HALL PROP/LIAB INSURANCE	9,442.08	8,000.00	1,442.08	8,747.00	9,500.00	-753.00	3,622.00	3,622.00	10,000.00	-6,378.00	10,000.00	3,800.00	-62.00%	
100-00-51600-820-000	TOWN HALL IMPROVEMENTS	16,820.76	15,000.00	1,820.76	16,786.31	10,000.00	6,786.31	2,385.00	2,385.00	5,000.00	-2,615.00	2,000.00	3,000.00	-40.00%	
100-00-51900-313-000	OTHER GEN GOV POSTAGE	4,675.56	8,000.00	-3,324.44	2,288.40	8,000.00	-5,711.60	1,392.93	3,000.00	6,000.00	-3,000.00	6,000.00	3,000.00	-50.00%	
100-00-51900-390-000	OTH GEN GOV MISC EXP		106.00	-106.00		104.00	-104.00	56.50	56.50	100.00	-43.50	100.00	60.00	-40.00%	fire extinguisher inspection
100-00-51900-510-000	OTH GEN GOV PROP/LIAB INSURANC	4,561.77	3,000.00	1,561.77	4,479.00	5,000.00	-521.00	10,788.17	10,788.17	5					

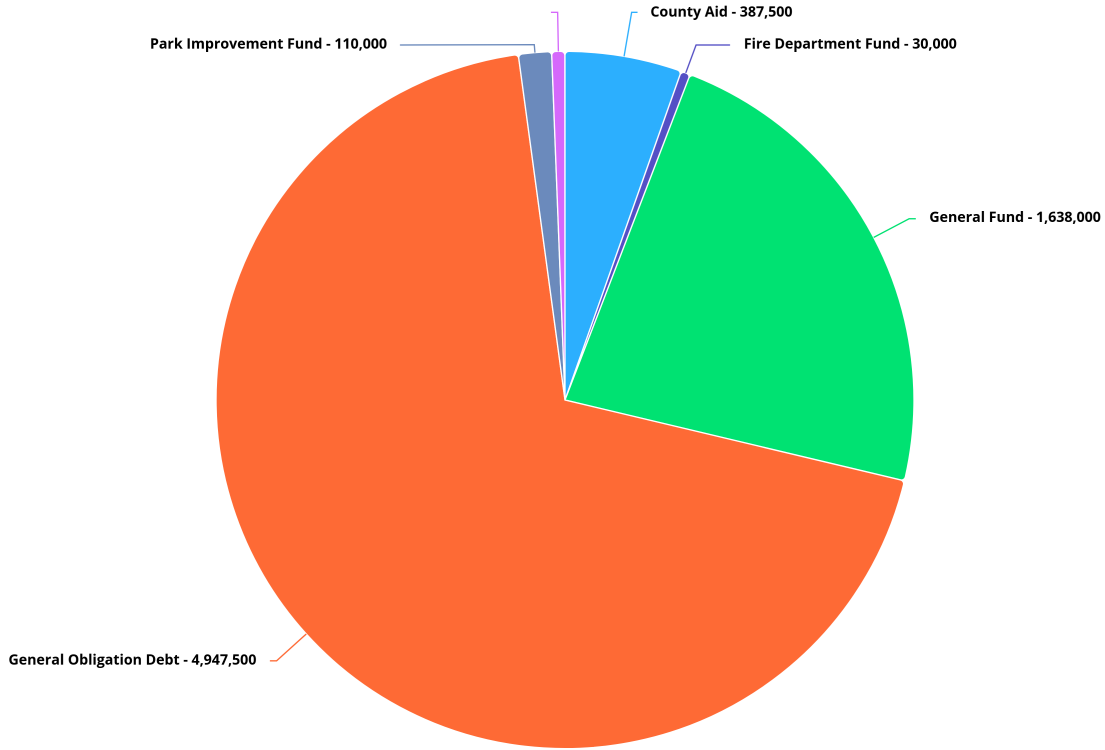
Acct. Nbr.	Short Description	2022			2023			2024		2024		9.16.24 Proposed 2025 5% staff COLA	9.30.24 Proposed 2025 3% COLA	% compared to 2024 budget	Comments
		Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 8/31/24	2024 Projected Year End	2024 Budget	Projected Budget Status				
100-00-52200-124-000	FD SAFETY/TRNG OFFICER SALARY	1,700.00	1,200.00	500.00	1,800.00	1,200.00	600.00	1,280.00	1,800.00	1,200.00	600.00	1,200.00	1,200.00	0.00%	
100-00-52200-125-000	FD STAND BY PAY	19,312.00	21,500.00	-2,188.00	7,922.00	21,500.00	-13,578.00	4,786.00	7,000.00	21,500.00	-14,500.00	0.00	0.00	-100.00%	moved to Fire/EMS call allowance (\$20/call)
100-00-52200-126-000	FD DRILL & FIRE ALLOWANCE	10,118.75	13,000.00	-2,881.25	9,372.50	13,000.00	-3,627.50	7,088.75	13,000.00	13,000.00	0.00	21,535.00	13,000.00	0.00%	moved to vehicles maint and equip repair
100-00-52200-130-000	FD SOC SEC/MEDICARE							2,947.06	3,500.00	9,594.00	-6,094.00	3,600.00	2,900.00	-69.77%	
100-00-52200-215-000	FD TOWN ALLOW TO FD	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,555.69	1,555.69	1,000.00	555.69	1,030.00	1,000.00	0.00%	
100-00-52200-220-000	FD UTILITIES	6,852.14	6,500.00	352.14	7,411.64	6,500.00	911.64	5,116.90	7,000.00	6,500.00	500.00	6,695.00	6,695.00	3.00%	
100-00-52200-221-000	FD GRASS/SNOW	1,095.00	4,000.00	-2,905.00	1,050.00	4,000.00	-2,950.00	1,960.00	4,000.00	4,000.00	0.00	4,120.00	4,000.00	0.00%	
100-00-52200-223-000	FD PHONE	2,427.20	3,000.00	-572.80	2,224.74	3,000.00	-775.26	427.68	650.00	3,000.00	-2,350.00	3,090.00	650.00	-78.33%	based on prior year actuals
100-00-52200-224-000	FD COMPUTER & WEBSITE							736.56	1,000.00	4,200.00	-3,200.00	4,326.00	5,000.00	19.05%	based on prior year actuals
100-00-52200-331-000	FD TRAINING	9,067.56	9,000.00	67.56	7,444.82	9,000.00	-1,555.18	5,974.22	9,000.00	9,000.00	0.00	9,270.00	9,270.00	3.00%	
100-00-52200-341-000	FD SUPPLIES	4,472.08	3,500.00	972.08	4,907.30	3,500.00	1,407.30	13,393.34	14,000.00	3,500.00	10,500.00	3,605.00	3,500.00	0.00%	
100-00-52200-360-000	FD VEHICLE MAINT	9,796.44	11,000.00	-1,203.56	42,124.93	11,000.00	31,124.93	65,996.42	200,000.00	11,000.00	189,000.00	15,000.00	25,000.00	127.27%	increased to cover larger vehicle maint. Costs
100-00-52200-361-000	FD FIRE HALL MAINT	16,239.70	19,000.00	-2,760.30	8,031.89	10,000.00	-1,968.11	818.07	8,000.00	10,000.00	-2,000.00	10,300.00	10,000.00	0.00%	
100-00-52200-362-000	FD SERVICE/REPAIR EQUIP	9,055.76	4,000.00	5,055.76	7,032.64	4,000.00	3,032.64	29,914.16	32,000.00	5,000.00	27,000.00	9,150.00	7,000.00	40.00%	increase based on prior year actuals
100-00-52200-380-000	FD DEPT EXPENSES	1,496.45	1,500.00	-3.55	1,421.32	1,500.00	-78.68	1,510.19	1,800.00	1,500.00	300.00	1,545.00	1,500.00	0.00%	
100-00-52200-390-000	FD MISC EXP	581.00	1,000.00	-419.00	3,555.70	1,000.00	2,555.70	710.72	1,000.00	1,000.00	0.00	1,030.00	1,000.00	0.00%	
100-00-52200-510-000	FD PROP/LIAB INSURANCE	19,654.05	21,000.00	-1,345.95	29,216.00	21,000.00	8,216.00	19,242.83	19,242.83	22,500.00	-3,257.17	23,175.00	23,000.00	2.22%	
100-00-52200-810-000	FD EQUIPMENT	7,031.89	4,000.00	3,031.89	34,021.06	4,000.00	30,021.06	174,025.79	174,025.79	4,000.00	170,025.79	4,120.00	4,000.00	0.00%	
100-00-52210-000-000	2% FIRE DUES SERVICE AWARD	21,200.00	10,000.00	11,200.00	0.00	10,000.00	-10,000.00	0.00	0.00	10,000.00	-10,000.00	10,300.00	10,300.00	3.00%	
100-00-52210-128-000	2% FIRE DUES INSPECT REL TRAIN	206.72	500.00	-293.28	-150.00	500.00	-650.00	0.00	10.00	500.00	-490.00	515.00	515.00	3.00%	
100-00-52210-322-000	2% FIRE DUES FIRE INSPECT & PU	6,306.63	5,500.00	806.63	3,949.09	5,500.00	-1,550.91	26,172.67	16,172.67	5,500.00	10,672.67	5,665.00	5,665.00	3.00%	
100-00-52210-810-000	2% FIRE DUES DIST EQUIPMENT	16,884.58	14,500.00	2,384.58	125.60	17,000.00	-16,874.40	0.00	0.00	17,000.00	-17,000.00	17,510.00	17,510.00	3.00%	
100-00-52220-000-000	PUBLIC FIRE PROTECTION	165,827.00	165,827.00	0.00	165,827.00	165,827.00	0.00	165,827.00	165,827.00	165,827.00	0.00	165,827.00	165,827.00	0.00%	
100-00-52300-000-000	AMBULANCE	25,197.07	18,773.00	6,424.07	24,937.20	24,937.00	0.20	24,980.40	24,980.40	25,207.20	-226.80	80,000.00	80,000.00	217.37%	11.40/resident for 2024 service
	Flex Grant Funds Used				103,680.00	0.00	103,680.00				0.00			#DIV/0!	
100-00-52302-000-000	FIREHOUSE SUBS GRANT FUNDS				18,070.00	0.00	18,070.00	4,145.00	0.00	0.00	0.00		0.00	#DIV/0!	
100-00-52310-122-000	FIRST RESPONDER CAPT SALARY	2,499.96	2,625.00	-125.04	2,291.63	2,625.00	-333.37	1,666.64	2,625.00	2,625.00	0.00	2,625.00	2,625.00	0.00%	
	First Responder Treasurer	0.00	1,200.00	-1,200.00							0.00			#DIV/0!	
100-00-52310-127-000	FIRST RESPONDER CALL ALLOWANCE	12,355.00	10,000.00	2,355.00	11,368.75	10,000.00	1,368.75	10,125.00	12,700.00	10,000.00	2,700.00	24,300.00	15,500.00	55.00%	Standby pay moved to Fire/EMS call allowance
100-00-52310-130-000	FIRST RESPONDER SOC SEC/MEDICA							902.23	1,200.00	0.00	1,200.00	1,860.00	1,200.00	#DIV/0!	
100-00-52310-331-000	FIRST RESPONDER TRAINING	1,585.55	2,000.00	-414.45	2,261.23	2,000.00	261.23	480.00	2,000.00	2,000.00	0.00	2,060.00	2,000.00	0.00%	
100-00-52310-390-000	FIRST RESPONDER MISC EXP	0.00	201.00	-201.00	0.00	201.00	-201.00	0.00	200.00	200.00	0.00	200.00	200.00	0.00%	
100-00-52310-810-000	FIRST RESPONDER EQUIPMENT	10,845.81	6,000.00	4,845.81	3,630.52	6,000.00	-2,369.48	1,389.75	6,000.00	6,000.00	0.00	6,000.00	6,000.00	0.00%	
100-00-52400-130-000	BUILDING INSPECTOR SOC SEC/MED							869.05	869.06	1,606.50	-737.44	0.00	0.00	-100.00%	
100-00-52400-213-000	BUILDING INSPECTOR CONTRACT	25,885.77	21,000.00	4,885.77	20,427.00	21,000.00	-573.00	25,427.18	50,000.00	21,000.00	29,000.00	110,000.00	115,000.00	447.62%	offset by rev \$100K new builds, \$15K remodels
100-00-52400-390-000	BUILDING INSPECTOR MISC EXP	48.00	1,200.00	-1,152.00	0.00	1,200.00	-1,200.00	16,059.46	20,000.00	1,200.00	18,800.00	0.00	0.00	-100.00%	
	Pub Safety - Pырll Exp	8,865.80	11,200.00	-2,334.20	6,145.89	11,200.00	-5,054.11							#DIV/0!	
TOTAL PUBLIC SAFETY		441,007.79	418,126.00	22,881.79	552,446.18	416,590.00	135,856.18	631,128.68	824,558.44	423,559.70	400,998.74	573,053.00	564,457.00	33.27%	
	Admin - Non-project related	821.40	0.00	821.40											
	Assessable Improvements	35,357.84	50,000.00	-14,642.16											
	Parking Facilities-Muni	5,413.00	20,000.00	-14,587.00											
	Highway-Billable to Developer	1,700.22	0.00	1,700.22											
	Public Works - Pырll Exp	1,695.50	3,000.00	-1,304.50	1,670.66	3,000.00	-1,329.34								
100-00-53100-110-000	PUBLIC WORKS WAGES							0.00	0.00	0.00	0.00	67,000.00	67,000.00	#DIV/0!	prorated for 3/1/25 start
100-00-53100-130-000	PUBLIC WORKS SOC SEC/MEDICARE							0.00	0.00	3,000.00	-3,000.00	5,125.00	5,125.00	70.83%	prorated for 3/1/25 start
100-00-53100-131-000	Public Works WRS											4,657.00	4,657.00	#DIV/0!	prorated for 3/1/25 start
100-00-53100-132-000	Public works HEALTH INSURANCE											18,260.00	18,260.00	#DIV/0!	prorated for 3/1/25 start
100-00-53100-380-000	Public Works DEPT EXPENSES											5,000.00	5,000.00	#DIV/0!	tools, PPE, vehicle fuel/maint, desk, supplies
100-00-53101-000-000	GENERAL MAINT LOCAL RDS	95,180.99	175,000.00	-79,819.01	212,779.08	100,000.00	112,779.08	67,395.62	130,000.00	130,000.00	0.00	125,000.00	125,000.00	-3.85%	
100-00-53102-000-000	HWY & ST. CONST LOCAL RDS	202,775.66	160,000.00	42,775.66	168,281.94	125,000.00	43,281.94	154,272.58	154,272.58	155,000.00	-727.42	170,000.00	170,000.00	9.68%	PW-AN-04 Melrose Park (5 streets)
100-00-53103-000-000	TRAFFIC CONTROL	3,084.78	5,000.00	-1,915.21	1,761.80	3,000.00	-1,238.20	562.21	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.00%	signing
100-00-53104-000-000	RD INSPECTOR HRLY WAGE	10,119.28	20,000.00	-9,880.72	9,632.00	20,000.00	-10,368.00	10,920.00	14,000.00	30,000.00	-16,000.00	0.00	0.00	-100.00%	
100-00-53104-130-000	RD INSPECTOR SOC SEC/MEDICARE							771.97	1,071.00	0.00	1,071.00	0.00	0.00	#DIV/0!	
100-00-53104-390-000	RD INSPECTOR MISC	15.37	6,000.00	-5,984.63	0.00	6,000.00	-6,000.00	877.98	1,000.00	16,253.00	-15,253.00	0.00	0.00	-100.00%	
100-00-53105-000-000	DRAINAGE & CULVERTS	29,512.68	10,000.00	19,512.67	11,152.68	10,000.00	1,152.68	3,540.65	18,000.00	20,000.00	-2,000.00	25,000.00	20,000.00	0.00%	
100-00-53106-000-000	SNOW REMOVAL EXPENSE	91,992.16	100,000.00	-8,007.84	81,283.77	100,000.00	-18,716.23	63,585.32	105,000.00	120,000.00	-15,000.00	120,000.00	110,000.00	-8.33%	3 year average using '24 projected \$93,000
100-00-53107-000-000	SNOW REMOVAL PRIV ROADS	7,982.69	5,000.00	2,982.69	3,841.95	9,000.00	-5,158.05	2,700.50	4,000.00	9,000.00	-5,000.00	9,000.00	9,000.00	0.00%	offset by revenue
100-00-53420-000-000	STREET LIGHTING	10,286.97	13,000.00	-2,713.03	7,885.04	11,000.00	-3,114.96	5,499.76	9,000.00	9,000.00	0.00	9,000.00	9,000.00	0.00%	
100-00-53432-000-000	SIDEWALK MAINT				0.00	1,500.00	-1,500.00	0.00	0.00	1,500.00	-1,50				

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 8/31/24	2024 Projected Year End	2024 Budget	Projected Budget Status	9.16.24 Proposed 2025 5% staff COLA	9.30.24 Proposed 2025 3% COLA	% compared to 2024 budget	Comments
	Shared Animal Control Position	0.00	2,000.00	-2,000.00											
100-00-54100-000-000	PUBLIC HEALTH ANIMAL CONTRO	1,500.00	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	500.00	1,000.00	1,500.00	1,500.00	200.00%	increased per prior year actuals
100-00-54110-000-000	DOG TAX FEES PAID TO COUNT	1,204.50	1,200.00	4.50	1,171.50	1,200.00	-28.50	1,178.00	1,178.00	1,200.00	-22.00	1,300.00	1,200.00	0.00%	
TOTAL HEALTH & HUMAN SERVICES		2,704.50	4,700.00	-1,995.50	2,671.50	2,700.00	-28.50	2,678.00	2,678.00	1,700.00	978.00	2,800.00	2,700.00	58.82%	
100-00-55200-110-000	PARKS WAGES	7,140.50	18,000.00	-10,859.50	6,082.34	10,000.00	-3,917.66	2,712.50	7,000.00	10,000.00	-3,000.00	10,000.00	8,000.00	-20.00%	reduced based on prior 3 year actuals
100-00-55200-130-000	PARKS SOC SEC/MEDICARE							207.51	536.00	0.00	536.00	765.00	612.00	#DIV/0!	
100-00-55200-363-000	PARKS MAINTENANCE EXP	29,789.36	26,500.00	3,289.36	19,548.83	26,500.00	-6,951.17	13,761.56	20,000.00	25,000.00	-5,000.00	25,000.00	20,000.00	-20.00%	
100-00-55200-390-000	PARKS MISC EXP	76.15	2,520.00	-2,443.85				15,411.05	16,000.00	3,000.00	13,000.00	3,000.00	2,000.00	-33.33%	
100-00-55201-820-000	PARKS IMPROVEMENTS	4,904.80	8,000.00	-3,095.20	27,004.39	8,000.00	19,004.39	1,708.78	1,708.78	5,000.00	-3,291.22	5,000.00	3,000.00	-40.00%	
TOTAL CULTURE, REC & EDU		41,910.81	55,020.00	-13,109.19	52,635.56	44,500.00	8,135.56	33,801.40	45,244.78	43,000.00	2,244.78	43,765.00	33,612.00	-21.83%	
100-00-56200-110-000	ECONOMIC DEV COMMITTEE WAGES	0.00	1,320.00	-1,320.00	0.00	1,320.00	-1,320.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-56200-455-000	ECONOMIC DEV WC-IDB	0.00	7,600.00	-7,600.00	0.00	7,600.00	-7,600.00	0.00	7,600.00	7,600.00	0.00	7,600.00	7,600.00	0.00%	
100-00-56200-456-000	ECONOMIC DEV T.I.F.	3,117.00	0.00	3,117.00				23,279.17	27,000.00	10,000.00	17,000.00	5,000.00	0.00	-100.00%	moved to TID #1 fund
100-00-56200-457-000	ECONOMIC DEV 21 SOUTH	0.00	3,265.00	-3,265.00				0.00	0.00	0.00	0.00	2,000.00	2,000.00	#DIV/0!	
100-00-56300-110-000	PLANNING COMMISSION WAGES	0.00	1,800.00	-1,800.00	1,269.00	1,800.00	-531.00	1,425.00	1,800.00	1,800.00	0.00	1,800.00	1,800.00	0.00%	
100-00-56300-390-000	PLANNING COMMISSION MISC EXP	9,237.00	42,500.00	-33,263.00	6,593.68	48,755.00	-42,161.32	12,698.47	20,000.00	50,000.00	-30,000.00	30,000.00	1,000.00	-98.00%	moved to engineering lines
100-00-56400-452-000	LAND USE/ZONING SURVEYING & FYG	6,639.76	5,000.00	1,639.76	5,430.00	5,000.00	430.00	5,976.08	7,000.00	5,000.00	2,000.00	5,000.00	3,000.00	-40.00%	
100-00-56400-453-000	LAND USE/ZONING ENGINEERING	9,300.00	10,000.00	-700.00	9,246.84	10,000.00	-753.16	1,093.00	5,000.00	50,000.00	-45,000.00	40,000.00	40,000.00	-20.00%	AD-25-01 Municipal Complex Study \$15K; CR-25-03 update CORP \$16K
100-00-56400-454-000	LAND USE/ZONING STM WATER POND	6,400.00	20,000.00	-13,600.00	5,490.14	20,000.00	-14,509.86	76,053.23	125,000.00	125,000.00	0.00	50,000.00	50,000.00	-60.00%	SW-24-01 sw management plan update \$43,200
TOTAL CONSERVE & DEV		34,693.76	91,485.00	-56,791.24	28,029.66	94,475.00	-66,445.34	120,524.95	193,400.00	249,400.00	-56,000.00	141,400.00	105,400.00	-57.74%	
	Omro Road - Engineering & Construct	505,682.76	100,000.00	405,682.76											
	Irvine Pond	126,998.01	0.00	126,998.01	0.00	60,000.00	-60,000.00								
100-00-57100-000-000	LRP ENGINEERING & CONSTRUCT				24,964.03	0.00	24,964.03	152,933.80	165,000.00	60,000.00	105,000.00	50,000.00	50,000.00	-16.67%	PW-26-02
100-00-57101-000-000	LRP EST/ACQUIS/LEGAL				41,895.32	0.00	41,895.32	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-57102-000-000	LPR South Leg Roundabout											40,000.00	40,000.00	#DIV/0!	PW-26-01
100-00-57103-000-000	Public Works vehicle											40,000.00	40,000.00	#DIV/0!	PW-25-01
100-00-57200-000-000	RESERVE FOR TOWN REVALUATION	0.00	10,000.00	-10,000.00	0.00	10,000.00	-10,000.00	0.00	0.00	10,000.00	-10,000.00	10,000.00	10,000.00	0.00%	
	Town Hall Generator											13,000.00	0.00	#DIV/0!	PW-25-03 replace town hall generator
100-00-57300-000-000	JONES POND	5,544.49	0.00	5,544.49	519.40	3,000.00	-2,480.60	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-57301-000-000	BELLHAVEN LANE POND	758.09	0.00	758.09	24,096.64	125,100.00	-101,003.36	5,994.29	328,000.00	30,000.00	298,000.00	0.00	0.00	-100.00%	
100-00-57302-000-000	LEONARD POINT DETENTION POND							11,485.52	14,300.00	8,738.00	5,562.00	78,000.00	78,000.00	792.65%	SW-26-01
100-00-57400-000-000	FIRE EQUIPMENT	29,542.20	83,000.00	-53,457.80	0.00	83,000.00	-83,000.00	0.00	0.00	256,000.00	-256,000.00	300,000.00	0.00	-100.00%	
100-00-57500-000-000	JONES PARK				150.96	0.00	150.96	0.00	0.00	30,000.00	-30,000.00	145,000.00	35,000.00	16.67%	CR-25-01 west parking lot land acq
TOTAL CAPITAL OUTLAY		668,525.55	193,000.00	475,525.55	91,626.35	281,100.00	-189,473.65	170,413.61	507,300.00	394,738.00	112,562.00	676,000.00	253,000.00	-35.91%	
100-00-58100-610-000	GO REFUNDING BOND PRINCIPAL							0.00	0.00	220,000.00	-220,000.00	406,415.00	406,415.00	84.73%	
	Jones Park	125,273.30	125,308.00	-34.70	120,863.32	121,050.00	-186.68					0.00	0.00	#DIV/0!	
100-00-58200-620-000	OMRO ROAD INTEREST	122,317.36	114,637.30	7,680.06	141,169.80	140,237.00	932.80	265,837.60	265,837.60	102,741.60	163,096.00	0.00	0.00	-100.00%	
100-00-58201-620-000	STORM SEWER INTEREST	42,976.35	40,277.97	2,698.38	49,600.20	49,283.00	317.20	93,402.40	93,402.40	36,098.40	57,304.00	0.00	0.00	-100.00%	
TOTAL DEBT SERVICE		290,567.01	280,223.27	10,343.74	311,633.32	310,570.00	1,063.32	359,240.00	359,240.00	358,840.00	400.00	406,415.00	406,415.00	13.26%	
	Payroll Expenses				4,795.29	0.00	4,795.29							#DIV/0!	
100-00-59200-000-000	TRANSFER TO OTHER FUNDS							0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL OTHER FINANCING USES		0.00	0.00	0.00	4,795.29	0.00	4,795.29	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL EXPENSES		3,113,591.18	2,593,249.27	520,341.91	2,601,768.99	2,684,207.00	-82,438.01	2,417,192.50	3,621,456.12	3,200,473.41	420,827.49	3,638,207.25	3,120,321.28	-2.50%	
NET REVENUES AND EXPENSES		3,422,880.56	3,994,014.73	-571,134.17	179,928.36	0.00	179,928.26	-1,608,108.01	58,978.33	17,999.91	41,133.64	-584,728.05	-41,080.47	-328.23%	

TID #1 Fund															
	TID #1 TAX INCREMENT							0.00	0.00	0.00	0.00		0.00	#DIV/0!	payments begin in 2026
TOTAL TAXES								0.00	0.00	0.00	0.00		0.00	#DIV/0!	
	TID #1 Interest							0.00	0.00	0.00	0.00		1,000.00	#DIV/0!	
TOTAL MISCELLANEOUS REVENUE								0.00	0.00	0.00	0.00		1,000.00	#DIV/0!	
	PROCEEDS FROM LONG TERM DEBT								410,000.00		410,000.00		0.00		
	FUND BALANCE APPLIED								0.00		0.00		4,000.00		
	MISCELLANEOUS INCOME								0.00		0.00		0.00		
TOTAL OTHER FINANCING SOURCES								0.00	410,000.00	0.00	410,000.00	0.00	4,000.00	#DIV/0!	

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024	2024	9.16.24	9.30.24	% compared to 2024 budget	Comments	
								2024 Actual 8/31/24	Projected Year End	Proposed 2025 5% staff COLA	Proposed 2025 3% COLA			
TOTAL TID #1 REVENUES								0.00	410,000.00	0.00	410,000.00	0.00	5,000.00	#DIV/0!
	TID #1 ADMINISTRATION								5,000.00		5,000.00		5,000.00	#DIV/0!
	TID #1 PLANNING								2,000.00		0.00			
	WATERMAIN CONSTRUCTION								313,268.00		313,268.00		0.00	#DIV/0!
	TID #1 LONG TERM DEBT PRINCIPAL								0.00		0.00		0.00	#DIV/0!
	TID #1 LONG TERM DEBT INTEREST								0.00		0.00		0.00	#DIV/0!
	TRANSFER TO GENERAL FUND								27,000.00		27,000.00		0.00	#DIV/0!
TOTAL TID #1 EXPENSES								0.00	347,268.00	0.00	345,268.00	0.00	5,000.00	#DIV/0!
NET TID #1 REVENUES AND EXPENSES								0.00	62,732.00	0.00	64,732.00	0.00	0.00	#DIV/0!

2025 through 2029
Capital Improvement Plan
 Algoma, Wisconsin
Funding Source Summary



Source	2025	2026	2027	2028	2029	Total
County Aid	40,000	347,500				387,500
Fire Department Fund		30,000				30,000
General Fund	408,000	643,000	279,000	179,000	129,000	1,638,000
General Obligation Debt		1,707,500	2,240,000	500,000	500,000	4,947,500
Park Improvement Fund		110,000				110,000
State Grant	43,200					43,200
GRAND TOTAL	491,200	2,838,000	2,519,000	679,000	629,000	7,156,200

2025 through 2029
Capital Improvement Plan
 Algoma, Wisconsin
Projects By Funding Source Summary

Source	Project #	Priority	2025	2026	2027	2028	2029	Total
County Aid								
STH 21 & Leonard Point Road Roundabout South Leg	PW-26-01	1	40,000	347,500				387,500
County Aid Total			40,000	347,500	0	0	0	387,500
Fire Department Fund								
Refurbish #8 Rescue/Engine 21	FD-25-01	1		30,000				30,000
Fire Department Fund Total			0	30,000	0	0	0	30,000
General Fund								
Annual Computer Replacements	AD-AN-01	1	4,000	4,000	4,000	4,000	4,000	20,000
Clairville Road Extension South from STH 21	PW-26-0414	1		20,000				20,000
Jones Park Playground Surface Upgrades	CR-27-01	1			150,000			150,000
Jones Park West Parking Lot	CR-25-01	1	35,000					35,000
Lake Butte des Morts Public Landing	CR-26-02	1		5,000				5,000
Leonard Point Road - East to West	PW-28-01	1				50,000		50,000
Leonard Point Road - STH 21 to Highland Shore Ln	PW-26-02	1	50,000	240,000				290,000
Leonard Point Road Wet Detention Pond	SW-26-01	1	78,000					78,000
Municipal Complex Study	AD-25-01	1	15,000					15,000
Public Works Vehicle	PW-25-01	1	40,000					40,000
Refurbish #8 Rescue/Engine 21	FD-25-01	1		226,000				226,000
Replace Generator at Town Hall	PW-25-03	1		13,000				13,000
Road Resurfacing (Mill and Pave)	PW-AN-04	1	170,000	125,000	125,000	125,000	125,000	670,000
Server Replacement	AD-26-01	1		10,000				10,000
Update Comprehensive Outdoor Recreation Plan	CR-25-03	1	16,000					16,000
General Fund Total			408,000	643,000	279,000	179,000	129,000	1,638,000
General Obligation Debt								
Clairville Road Extension South from STH 21	PW-26-0414	1			500,000	500,000	500,000	1,500,000
Leonard Point Road - STH 21 to Highland Shore Ln	PW-26-02	1			1,690,000			1,690,000
Leonard Point Road Wet Detention Pond	SW-26-01	1		945,000	50,000			995,000
Replace #6 Tender 21	FD-26-01	1		375,000				375,000
STH 21 & Leonard Point Road Roundabout South Leg	PW-26-01	1		387,500				387,500
General Obligation Debt Total			0	1,707,500	2,240,000	500,000	500,000	4,947,500

Source	Project #	Priority	2025	2026	2027	2028	2029	Total
Park Improvement Fund								
Jones Park West Parking Lot	CR-25-01	1		110,000				110,000
Park Improvement Fund Total			0	110,000	0	0	0	110,000

State Grant

Storm Water Management Plan Update	SW-24-01	1	43,200					43,200
State Grant Total			43,200	0	0	0	0	43,200

GRAND TOTAL			491,200	2,838,000	2,519,000	679,000	629,000	7,156,200
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2025 through 2029
Capital Improvement Plan
Algoma, Wisconsin
Project by Funding Sources and Department

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Administration								
Annual Computer Replacements	<i>AD-AN-01</i>	1	4,000	4,000	4,000	4,000	4,000	20,000
General Fund			4,000	4,000	4,000	4,000	4,000	20,000
Municipal Complex Study	<i>AD-25-01</i>	1	15,000	0	0	0	0	15,000
General Fund			15,000					15,000
Server Replacement	<i>AD-26-01</i>	1	0	10,000	0	0	0	10,000
General Fund				10,000				10,000
Administration Total			19,000	14,000	4,000	4,000	4,000	45,000
Culture and Recreation								
Jones Park Playground Surface Upgrades	<i>CR-27-01</i>	1	0	0	150,000	0	0	150,000
General Fund					150,000			150,000
Jones Park West Parking Lot	<i>CR-25-01</i>	1	35,000	110,000	0	0	0	145,000
General Fund			35,000					35,000
Park Improvement Fund				110,000				110,000
Lake Butte des Morts Public Landing	<i>CR-26-02</i>	1	0	5,000	0	0	0	5,000
General Fund				5,000				5,000
Update Comprehensive Outdoor Recreation Plan	<i>CR-25-03</i>	1	16,000	0	0	0	0	16,000
General Fund			16,000					16,000
Culture and Recreation Total			51,000	115,000	150,000	0	0	316,000
Fire Department								
Refurbish #8 Rescue/Engine 21	<i>FD-25-01</i>	1	0	256,000	0	0	0	256,000
Fire Department Fund				30,000				30,000
General Fund				226,000				226,000
Replace #6 Tender 21	<i>FD-26-01</i>	1	0	375,000	0	0	0	375,000
General Obligation Debt				375,000				375,000
Fire Department Total			0	631,000	0	0	0	631,000

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Public Works								
Clairville Road Extension South from STH 21	<i>PW-26-0414</i>	1	0	20,000	500,000	500,000	500,000	1,520,000
General Fund				20,000				20,000
General Obligation Debt					500,000	500,000	500,000	1,500,000
Leonard Point Road - East to West	<i>PW-28-01</i>	1	0	0	0	50,000	0	50,000
General Fund						50,000		50,000
Leonard Point Road - STH 21 to Highland Shore Ln	<i>PW-26-02</i>	1	50,000	240,000	1,690,000	0	0	1,980,000
General Fund			50,000	240,000				290,000
General Obligation Debt					1,690,000			1,690,000
Public Works Vehicle	<i>PW-25-01</i>	1	40,000	0	0	0	0	40,000
General Fund			40,000					40,000
Replace Generator at Town Hall	<i>PW-25-03</i>	1	0	13,000	0	0	0	13,000
General Fund				13,000				13,000
Road Resurfacing (Mill and Pave)	<i>PW-AN-04</i>	1	170,000	125,000	125,000	125,000	125,000	670,000
General Fund			170,000	125,000	125,000	125,000	125,000	670,000
STH 21 & Leonard Point Road Roundabout South Leg	<i>PW-26-01</i>	1	40,000	735,000	0	0	0	775,000
County Aid			40,000	347,500				387,500
General Obligation Debt				387,500				387,500
	Public Works Total		300,000	1,133,000	2,315,000	675,000	625,000	5,048,000
Storm Water								
Leonard Point Road Wet Detention Pond	<i>SW-26-01</i>	1	78,000	945,000	50,000	0	0	1,073,000
General Fund			78,000					78,000
General Obligation Debt				945,000	50,000			995,000
Storm Water Management Plan Update	<i>SW-24-01</i>	1	43,200	0	0	0	0	43,200
State Grant			43,200					43,200
	Storm Water Total		121,200	945,000	50,000	0	0	1,116,200
	GRAND TOTAL		491,200	2,838,000	2,519,000	679,000	629,000	7,156,200

Capital Improvement Plan

Algoma, Wisconsin

Project # AD-AN-01
 Project Name Annual Computer Replacements

Total Project Cost	\$20,000	Contact	Administrator
Department	Administration	Type	Equipment
Category	Equipment: Computers	Priority	2 - Very Important
Status	Active	Useful Life	5 years

Description

Replace 1-2 town computers and related IT hardware annually.

Justification

Replacing 1-2 each year will ensure we are keeping up with our replacement schedule at a pace we can control and budget for effectively. Older computers will be cascaded to less heavy users to extend their lives.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	4,000	4,000	4,000	4,000	4,000	20,000
Total	4,000	4,000	4,000	4,000	4,000	20,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	4,000	4,000	4,000	4,000	4,000	20,000
Total	4,000	4,000	4,000	4,000	4,000	20,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-26-0414
Project Name Clairville Road Extension South from STH 21

Total Project Cost \$1,520,000 Contact Administrator
Department Public Works Type Improvement
Category Street Construction Priority 2 - Very Important
Status Active Useful Life 30 years

Description

Construct new road to extend the road south of the STH 21 roundabout that is being installed in 2026, eventually extending south to Clairville Road. Schedule and cost will depend on development in that area which is TBD.

Justification

New roads/infrastructure will be necessary to develop this area.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	0	500,000	500,000	500,000	1,500,000
Planning / Design	0	20,000	0	0	0	20,000
Total	0	20,000	500,000	500,000	500,000	1,520,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Obligation Debt	0	0	500,000	500,000	500,000	1,500,000
General Fund	0	20,000	0	0	0	20,000
Total	0	20,000	500,000	500,000	500,000	1,520,000

Capital Improvement Plan

Algoma, Wisconsin

Project # CR-27-01
Project Name Jones Park Playground Surface Upgrades

Total Project Cost	\$150,000	Contact	Administrator
Department	Culture and Recreation	Type	Improvement
Category	Park Improvements	Priority	4 - Less Important
Status	Active	Useful Life	15 years

Description

Replace wood chips with poured in place rubber surface in two playgrounds at Jones Park.

Justification

Poured in place rubber surface can be designed to be ADA accessible and are nonslip when wet. Upfront costs are higher but the surface is easier to maintain than loose-fill options such as wood or rubber chips. Easy to clean. Over time shifting in seams can create tripping hazards and would need to be monitored and replaced as necessary.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # CR-25-01
Project Name Jones Park West Parking Lot

Total Project Cost	\$145,000	Contact	Administrator
Department	Culture and Recreation	Type	Improvement
Category	Park Improvements	Priority	3 - Important
Status	Active	Useful Life	20 years

Description

Additional parking lot on the west side of park (access off of Leonard Point Road). Costs include land acquisition and then the paving, striping, and paving current adjacent gravel trail.

Land acquisition in 2025, construction in 2026.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	110,000	0	0	0	110,000
Land Acquisition	35,000	0	0	0	0	35,000
Total	35,000	110,000	0	0	0	145,000

Funding Sources	2025	2026	2027	2028	2029	Total
Park Improvement Fund	0	110,000	0	0	0	110,000
General Fund	35,000	0	0	0	0	35,000
Total	35,000	110,000	0	0	0	145,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # CR-26-02
Project Name Lake Butte des Morts Public Landing

Total Project Cost	\$5,000	Contact	Administrator
Department	Culture and Recreation	Type	Improvement
Category	Park Improvements	Priority	3 - Important
Status	Active	Useful Life	5 years

Description

Repairs and improvements to the Lake Butte des Morts public landing

Expenditures	2025	2026	2027	2028	2029	Total
Other	0	5,000	0	0	0	5,000
Total	0	5,000	0	0	0	5,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	5,000	0	0	0	5,000
Total	0	5,000	0	0	0	5,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-28-01
 Project Name Leonard Point Road - East to West

Total Project Cost	\$50,000	Contact	Administrator
Department	Public Works	Type	Improvement
Category	Street Reconstruction	Priority	2 - Very Important
Status	Active	Useful Life	25 years

Description

Reconstruct the east-west section of Leonard Point Road (from Highland Shore Lane to Town limit). These are preliminary engineering cost estimates only.

Expenditures	2025	2026	2027	2028	2029	Total
Planning / Design	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-26-02
 Project Name Leonard Point Road - STH 21 to Highland Shore Ln

Total Project Cost	\$1,980,000	Contact	Administrator
Department	Public Works	Type	Improvement
Category	Street Reconstruction	Priority	2 - Very Important
Status	Active	Useful Life	25 years

Description

This is a STP-Urban project (64336-01-72/73) for the BIL 2023-2026 cycle to reconstruct the roadway of Leonard Point Road (STH 21 to Highland Shores Lane) with an urban cross section consisting of asphaltic pavement for 1.25 miles. Pavement width will be 22 feet with 3.5 foot wide shoulders. Roadway will have curb and gutter, storm sewer, pavement markings and signing. There will be 5 foot sidewalks installed on both sides of the road. On street bike lanes for the entire length of the project.

The original cost estimate was \$5,564,200 and scheduled for construction in 2026 (per 2022 agreement):

- The federal/state funding is capped at \$4,152,708
- Town paying for the remaining \$1,411,492 balance plus land acquisition costs estimated at \$140,000.
- A storm water detention pond will be required as well for this project and is not included in these costs--see separate project.

In August 2024 the construction schedule was pushed back one year to 2027. The updated cost estimate of \$5,842,410 is a 5% increase from original estimate.

- The federal/state funding is capped at \$4,152,708.
- Town paying for the remaining \$1,689,702 balance plus land acquisition costs estimated at \$140,000.
- A storm water detention pond will be required as well for this project and is not included in these costs--see separate project.

Justification

The last year of improvement was 2001. The road consists of a rural cross section with two 11-foot lanes of asphaltic pavement. The pavement has a rating of 5 and is experiencing transverse and longitudinal cracking, block cracking, and raveling. The roadway has 1-foot gravel shoulders and does not pedestrian or bicycle facilities. The corridor has safety concerns with the growing number of pedestrians and the lack of accommodations for them.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	0	1,690,000	0	0	1,690,000
Planning / Design	50,000	100,000	0	0	0	150,000
Land Acquisition	0	140,000	0	0	0	140,000
Total	50,000	240,000	1,690,000	0	0	1,980,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Obligation Debt	0	0	1,690,000	0	0	1,690,000
General Fund	50,000	240,000	0	0	0	290,000
Total	50,000	240,000	1,690,000	0	0	1,980,000

Capital Improvement Plan

Algoma, Wisconsin

Project # SW-26-01
Project Name Leonard Point Road Wet Detention Pond

Total Project Cost	\$1,073,000	Contact	Administrator
Department	Storm Water	Type	Improvement
Category	Storm Sewer/Drainage	Priority	1 - Critical
Status	Active	Useful Life	30 years

Description

Wet Storm Detention Pond installed in conjunction with Leonard Point Road Reconstruction Project for stormwater management. Property feasibility conducted in 2024 and land acquisition required and is planned for 2025.

Project cost estimates as of July 2024 is \$1,073,000 includes estimated \$78,000 for land acquisition.

If construction is moved back to 2026, there may be an opportunity for a WDNR grant to cover part of the costs. If eligible the Targeted Runoff Managemetn Grant by April 15, 2025. Reimburseable grant up to \$225,000.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	945,000	50,000	0	0	995,000
Land Acquisition	78,000	0	0	0	0	78,000
Total	78,000	945,000	50,000	0	0	1,073,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Obligation Debt	0	945,000	50,000	0	0	995,000
General Fund	78,000	0	0	0	0	78,000
Total	78,000	945,000	50,000	0	0	1,073,000

Capital Improvement Plan

Algoma, Wisconsin

Project # AD-25-01
 Project Name Municipal Complex Study

Total Project Cost	\$15,000	Contact	Administrator
Department	Administration	Type	Improvement
Category	Buildings	Priority	2 - Very Important
Status	Active	Useful Life	5 years

Description

Municipal Complex Study will examine existing facilities and operations and guide decision making and provide cost estimates for new municipal complex options.

Justification

Existing Town Hall is approaching end of useful life

Expenditures	2025	2026	2027	2028	2029	Total
Planning / Design	15,000	0	0	0	0	15,000
Total	15,000	0	0	0	0	15,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	15,000	0	0	0	0	15,000
Total	15,000	0	0	0	0	15,000

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-25-01
 Project Name Public Works Vehicle

Total Project Cost	\$40,000	Contact	Administrator
Department	Public Works	Type	Equipment
Category	Unassigned Vehicles	Priority	4 - Less Important
Status	Active	Useful Life	10 years

Description

Vehicle for public works activities.

Expenditures		2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings		40,000	0	0	0	0	40,000
	Total	40,000	0	0	0	0	40,000

Funding Sources		2025	2026	2027	2028	2029	Total
General Fund		40,000	0	0	0	0	40,000
	Total	40,000	0	0	0	0	40,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # FD-25-01
Project Name Refurbish #8 Rescue/Engine 21

Total Project Cost	\$256,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Unassigned Vehicles	Priority	1 - Critical
Status	Active	Useful Life	10 years

Description

In depth overhaul of #8 Rescue/Engine 21 to fix several mechanical and electrical issues to extend useful life another 10 years.

Funding would include carrying forward/using the ~\$30,000 of unexpended funds from the 2024 truck refurbish project (general fund fund balance) and a significant portion of shared revenue.

Justification

NFPA 1911 states fire apparatus should be placed in back up status at 20 years and OOS at 25 years. Replace this refurbished apparatus in 10 years in 2035.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	0	256,000	0	0	0	256,000
Total	0	256,000	0	0	0	256,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	226,000	0	0	0	226,000
Fire Department Fund	0	30,000	0	0	0	30,000
Total	0	256,000	0	0	0	256,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # FD-26-01
Project Name Replace #6 Tender 21

Total Project Cost	\$375,000	Contact	Fire Chief
Department	Fire Department	Type	Equipment
Category	Unassigned Vehicles	Priority	1 - Critical
Status	Active	Useful Life	25 years

Description

Replace #6 Tender 21.

Funding could include shared revenue, which is the General Fund.

Justification

The current tender is 30+ years old in need of an in depth overhaul of to fix significant mechanical and electrical issues. Cost to refurbish exceeds 50% cost of a new vehicle. Vehicle has exceeded its useful life.

If refurbishment is done instead of replacement it is estimated that the useful life would be extended 10-15 years and would need to be replaced by ~2040.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	0	375,000	0	0	0	375,000
Total	0	375,000	0	0	0	375,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Obligation Debt	0	375,000	0	0	0	375,000
Total	0	375,000	0	0	0	375,000

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-25-03
Project Name Replace Generator at Town Hall

Total Project Cost	\$13,000	Contact	Administrator
Department	Public Works	Type	Equipment
Category	Buildings	Priority	2 - Very Important
Status	Active	Useful Life	20 years

Description

Replace generator at Town Hall with 22kw air cooled generator. Cost estimate includes removal of current generator and switch, installation of gas regulator, gas piping, installation of raceways, and wires needed for generator operation and to meet code compliance.

Generator could be moved to another location/building if needed (voltage would have to be the same); however the warranty may be effected.

Justification

Current generator is at the end of its useful life.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	0	13,000	0	0	0	13,000
Total	0	13,000	0	0	0	13,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	13,000	0	0	0	13,000
Total	0	13,000	0	0	0	13,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-AN-04
Project Name Road Resurfacing (Mill and Pave)

Total Project Cost \$670,000 Contact Road & Drainage Coordinator
Department Public Works Type Improvement
Category Street Paving Priority 1 - Critical
Status Active Useful Life 20 years

Description

Annual Town road resurfacing (mill and pave). Roads will be determined annually considering PASER ratings, reconstruction schedule and development planning.

In 2025: Melrose Park (5 streets)

Justification

Maintenance extends the useful life of the road.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	170,000	125,000	125,000	125,000	125,000	670,000
Total	170,000	125,000	125,000	125,000	125,000	670,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	170,000	125,000	125,000	125,000	125,000	670,000
Total	170,000	125,000	125,000	125,000	125,000	670,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # AD-26-01
Project Name Server Replacement

Total Project Cost	\$10,000	Contact	Administrator
Department	Administration	Type	Equipment
Category	Equipment: Computers	Priority	2 - Very Important
Status	Active	Useful Life	10 years

Description

Replace and upgrade Town server operating system 2026. Cost estimate includes 30-40 hour labor.

Justification

Server will be at the end of its useful life and must be upgraded to function properly.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	0	10,000	0	0	0	10,000
Total	0	10,000	0	0	0	10,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	0	10,000	0	0	0	10,000
Total	0	10,000	0	0	0	10,000

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # PW-26-01
Project Name STH 21 & Leonard Point Road Roundabout South Leg

Total Project Cost	\$775,000	Contact	Administrator
Department	Public Works	Type	Improvement
Category	Street Construction	Priority	2 - Very Important
Status	Active	Useful Life	25 years

Description

This is a state project (6180-31-00/71) on STH 21 (Leonard Point Road to Washburn Street) for pavement repair/overlay of STH 21, offset left turn lanes at the Oakwood Road and Westhaven Drive intersections, and a multi-lane roundabout at the Leonard Point Road intersection.

The Town plans to develop along the south side of STH 21 including a new roadway on the south leg of the roundabout intersection.

The original cost was \$6.3M and scheduled for construction in 2027 (per 2022 agreement):

- State paying 100% design and 75% roundabout cost
- Town paying \$775,000 for 25% of roundabout (for the south leg only). The Town is responsible for additional costs associated with this south leg. The Town received a Spirit Fund grant of \$387,500 to cover half of its costs.

In 2024 the project costs were updated to \$7,686,400 and construction was moved up to 2026:

- State paying \$7,407,906 for 100% design and additional construction costs (HSIP funds added)
- Town pays remaining balance of \$278,494 plus any additional costs including design, utilities, real estate and signage. The Town will use 50/50 split of town funds and Spirit funds, up to \$387,500 each.

Justification

STH 21 pavement has deteriorated and several intersections have some safety issues. The existing STH 21 and Leonard Point Road intersection has experienced a high number of crashes including significant amount involving personal injuries. The Town is pursuing development on the south leg of this intersection which has the potential to create additional safety and operational issues.

Expenditures	2025	2026	2027	2028	2029	Total
Construction / Maintenance	0	735,000	0	0	0	735,000
Planning / Design	40,000	0	0	0	0	40,000
Total	40,000	735,000	0	0	0	775,000

Funding Sources	2025	2026	2027	2028	2029	Total
County Aid	40,000	347,500	0	0	0	387,500
General Obligation Debt	0	387,500	0	0	0	387,500
Total	40,000	735,000	0	0	0	775,000

Capital Improvement Plan

Algoma, Wisconsin

Project # SW-24-01
Project Name Storm Water Management Plan Update

Total Project Cost	\$86,400	Contact	Administrator
Department	Storm Water	Type	Improvement
Category	Storm Sewer/Drainage	Priority	3 - Important
Status	Active	Useful Life	10 years

Description

Updating the Town's 2018 storm water management plan due to new development and several large street urbanization and regional stormwater pond projects. The Town also needs to develop a TMDL Plan of action, including the fiscal analysis and compliance schedule.

Total cost estimate \$86,400. This is a reimbursable grant. The Town will expend funds in 2024 and 2025 and apply for reimbursement in 2025.

Received Urban Nonpoint Source Planning Grant (USP700002Y24) for the Town of Algoma MS4 Planning grant for 1/1/24-12/31/25 which is a 50% costshare up to the grant award amount of \$43,200 with the completion of the following grant deliverables:

1. Update Town's post-construction stormwater management ordinance.
2. Update Town's post-construction stormwater management program.
3. Update Town's Stormwater Quality Management Plan/TMDL Implementation Plan.
4. Update Town's municipal separate storm system (MS4) mapping.
5. Evaluate and update Town's pollution prevention program.
6. Develop a regional pond "user charge" report as a dedicated revenue source.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
43,200	Planning / Design	43,200	0	0	0	0	43,200
	Total	43,200	0	0	0	0	43,200

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
43,200	State Grant	43,200	0	0	0	0	43,200
	Total	43,200	0	0	0	0	43,200

2025 thru 2029

Capital Improvement Plan

Algoma, Wisconsin

Project # CR-25-03
Project Name Update Comprehensive Outdoor Recreation Plan

Total Project Cost	\$16,000	Contact	Administrator
Department	Culture and Recreation	Type	Unassigned
Category	Park Improvements	Priority	2 - Very Important
Status	Active	Useful Life	5 years

Description

Update to the Town's Comprehensive Outdoor Recreation Plan, which will also inform the parkland impact fees.

Justification

The last update was in 2009. These should be updated every 5 years.

Expenditures	2025	2026	2027	2028	2029	Total
Planning / Design	16,000	0	0	0	0	16,000
Total	16,000	0	0	0	0	16,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	16,000	0	0	0	0	16,000
Total	16,000	0	0	0	0	16,000