

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
Wednesday, November 20, 2024 – 5:45 p.m.
15 N. Oakwood Road, Oshkosh WI 54904**

AGENDA

1. Call to Order.

A. Count of Electors Present.

2. Public Hearing on Proposed 2024 Budget for the Town of Algoma.

3. Adjourn.

Posted: Service Oil Company
Town of Algoma Municipal Building
www.townofalgoma.org

Date Posted: November 15, 2024



AGENDA MEMORANDUM

To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: November 20, 2024

RE: Adoption of the 2025 Town of Algoma Budget by Category

The following budget presentation is the Final Administrator Recommendation and was presented for the public hearing. It is the fourth version of budget proposals. Previous versions were presented on 9/16/24, 9/30/24 and 10/16/24. The Public Hearing and Special Meeting of Electors for this version of the 2025 budget was held on November 20, 2024 prior to the regular Town Board Meeting.

The proposed 2025 General Fund budget of \$3,068,102 maintains service at prior year levels and is a 4.7% decrease from the prior year budget.

Levy

The total levy amount of \$1,525,231 is the sum of the property tax levy of \$1,118,816 and debt service levy of \$406,415. The levy supports ~50% of the 2025 General Fund budget.

The property tax levy amount of \$1,118,816 is determined in large part by an increase to the prior amount of .51% for net new construction and a decrease of \$24,950 in property taxes for town properties that were annexed by the City of Oshkosh in 2023. The net result is a 1.7% decrease to the property tax levy from the prior year. It is the maximum allowable levy for the town.

The debt service levy of \$406,415 is an increase of 13.3%, or \$47,575, from the prior year and the amount is based on the debt service payment required in 2025 per the debt service schedule.

The total levy amount is a 4.54% decrease from the prior year. Here is the past 5 years of town levy:

Tax Year	Budget Year	Equalized Value	Property Tax Levy	Property Mill Levy	Debt Service Levy	Debt Service Mill Levy	Total Mill Levy	% Mill Levy change
2020	2021	\$ 732,428,500	\$1,096,219	\$1.50	\$129,567	\$0.18	\$1.67	
	2022	\$ 788,364,500	\$1,107,182	\$1.40	\$125,308	\$0.16	\$1.56	-6.59%
	2023	\$ 893,103,800	\$1,123,900	\$1.26	\$308,451	\$0.35	\$1.60	2.59%
	2024	\$1,018,843,800	\$1,137,949	\$1.12	\$358,840	\$0.35	\$1.47	-8.40%
	2025	\$1,087,621,800	\$1,118,816	\$1.03	\$406,415	\$0.37	\$1.40	-4.54%

A property assessed at \$250,000 will have a town tax bill of \$350.59 for tax year 2024 (payable in 2025), which is \$16.69 (-4.54%) less than the prior year (\$367.28 for tax year 2023).

Significant updates from previous version (presented on 10/16/25)

- **General Fund Revenues:**
 - The property tax levy amount of \$1,118,816 is the maximum allowable amount and is a decrease of \$24,950 as explained above.
- **General Fund Expenses:**
 - 3% cost of living increase (effective 1/1/25) for town staff is a \$3,108 decrease.
 - Adjustment for vision insurance is a \$14.15 increase.
 - Actual ambulance service cost of \$78,284 is a \$18,413 decrease for the prior budget version—it is a \$53,077 increase for this expense to the budget from the prior year.
 - Snow removal budget was decreased \$3,442 to balance the budget.

Fee Schedule:

Amendments to the fee schedule were proposed on this agenda under the previous item. This proposed budget conservatively incorporates those updates.

Capital Improvement Plan:

The 2025-2029 Capital Improvement Plan is included; however, the Town Board is only considering the funding for the 2025 projects. The proposed budget reflects the 2025 capital plan. As noted previously, projects were reduced or deferred to meeting the funding constraints including deferment of the refurbishment of Fire Truck #8 to 2026. *See attached 2025-2029 CIP summary.*

Debt:

In 2025 the Town has \$4,235,000 in general debt obligations and is issuing a debt service levy equal to the payment due of \$406,415. This amount of debt is in compliance with the state statutory limit and the town's self-imposed limits per its policy. *See attached 2025 debt schedule.*

RECOMMENDED ACTION:

Staff recommends approval of the 2025 Town of Algoma Budget by Category as presented. Should the Town Board agree the following motion may be made:

“Motion to approve the 2025 Town of Algoma Budget by Category as presented.”

ATTACHMENTS:

1. Posted Budget Summary of Budget by Category
2. Administrator's Final Recommended Budget
3. 2025-2029 CIP report
4. 2025 Debt Service Schedule
5. 2025 Budget Calendar

NOTICE OF PUBLIC BUDGET HEARING FOR THE TOWN OF ALGOMA, WINNEBAGO COUNTY

Notice is hereby given that on Wednesday, November 20, 2024 at 5:45 p.m., at the Algoma Town Hall, 15 N Oakwood Rd, Oshkosh, WI 54904, A PUBLIC HEARING on the PROPOSED 2025 BUDGET of the Town of Algoma will be held. The proposed budget in detail is available for inspection in the Town Office from 9:00 a.m. to 5:00 p.m Monday - Thursday, and 9:00 a.m. to 1:00 p.m. on Friday. The following is a summary of the proposed 2025 budget.

Town of Algoma General Fund	2024 Adopted	2025 Proposed	\$ Change	% Change	% of 2025 Budget
REVENUES:					
Property Taxes:					
General Fund Levy	1,137,949	1,118,816	(19,133)	-1.7%	36.5%
Debt Service Levy	358,840.00	406,415	47,575	13.3%	13.2%
Other (MFL, Lottery Credit)	200.00	69,400	69,200	34600.0%	2.3%
Special Assessments	0	0	0	0.0%	0.0%
Intergovernmental Revenues	525,284	540,827	15,542	3.0%	17.6%
Licenses & Permits	90,680	213,315	122,635	135.2%	7.0%
Fines, Forfeitures, & Penalties	0	0	0	0.0%	0.0%
Public Charges for Services	646,520	635,368	(11,152)	-1.7%	20.7%
Intergovernmental Charges for Services	0	0	0	0.0%	0.0%
Miscellaneous Revenues	14,000	43,961	29,961	214.0%	1.4%
Other Financing Sources	445,000	40,000	(405,000)	-91.0%	1.3%
TOTAL REVENUES	3,218,473	3,068,102	(150,372)	-4.7%	100.0%

EXPENSES:					
General Government	551,057	538,855	(12,202)	-2.2%	17.6%
Public Safety	423,559	562,741	139,182	32.9%	18.3%
Public Works	1,196,179	1,181,579	(14,600)	-1.2%	38.5%
Health & Human Services	1,700	2,700	1,000	58.8%	0.1%
Culture, Recreation, & Education	43,000	33,112	(9,888)	-23.0%	1.1%
Conservation & Development	249,400	104,700	(144,700)	-58.0%	3.4%
Capital Outlay	394,738	238,000	(156,738)	-39.7%	7.8%
Debt Service	358,840	406,415	47,575	13.3%	13.2%
TOTAL EXPENSES	3,218,473	3,068,102	(150,371)	-4.7%	100.0%

FUND BALANCES:

General Fund	Committed	Unassigned	Total
<i>as of 9/30/24</i>	388,276	685,325	1,073,601
<i>Projected Year End 2024</i>	389,826	687,708	1,077,534
<i>Projected Year End 2025</i>	365,000	691,000	1,056,000

Special Revenue Funds	Parks	Fire/First Res	ARPA	TID #1	Total
<i>as of 9/30/24</i>	93,148	5,125	217,401	0	315,674
<i>Projected Year End 2024</i>	93,940	16,472	0	67,732	178,144
<i>Projected Year End 2025</i>	108,740	16,900	0	60,732	186,372

Respectfully submitted by Katie Reinbold, Town of Algoma Clerk/Treasurer

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 06/30/2024	2024 Projected Year End	2024 Budget	2024 Projected +/-	2025 Admin Recommended Budget	% +/- to 2024 budget	Comments
GENERAL FUND														
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	#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	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	0.00	1,137,949.00	1,137,949.00	0.00	1,118,816.00	-1.68%	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	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	#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	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	69,198.59	1,566,187.59	1,496,989.00	69,198.59	1,594,631.00	6.52%	
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	#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	#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	0.00	243,624.00	243,624.00	0.00	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	0.00	42,104.00	33,000.00	9,104.00	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	0.00	263.97	270.00	-6.03	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	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	71,922.94	143,845.88	106,618.00	37,227.88	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	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	0.00	15,175.31	15,175.00	0.31	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	-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	#DIV/0!	
100-00-43695-000-000	FIREHOUSE SUBS GRANT												#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	200.00	0.00	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	-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	87,891.70	610,781.92	525,284.32	85,497.60	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	-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	635.00	15,635.00	550.00	15,085.00	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	400.00	260.00	250.00	10.00	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	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	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	0.00	100.00	0.00	100.00	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	30,392.89	61,000.00	61,000.00	0.00	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	2,100.00	4,000.00	4,000.00	0.00	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	1,100.00	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	50,160.00	12,000.00	38,160.00	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	8,281.17	13,000.00	10,000.00	3,000.00	37,500.00	275.00%	
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	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	2,550.00	3,750.00	1,000.00	2,750.00	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	0.00	100.00	100.00	0.00	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	700.00	250.00%	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	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	66,439.95	149,915.00	90,680.00	59,235.00	213,315.00	135.24%	
100-00-46100-000-000	ASSESSMENT CERTIFICATION'	3,100.00	2,500.00	600.00	2,960.00	2,500.00	460.00	1,620.00	2,800.00	2,500.00	300.00	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	48.00	-24.06	20.00	-44.06	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	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	0.00	4,000.00	9,000.00	-5,000.00	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	0.00	620,000.00	620,000.00	0.00	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	2,870.46	5,000.00	5,000.00	0.00	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	-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	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	17,863.46	649,000.94	646,520.00	2,480.94	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	15,530.15	32,000.00	2,000.00	30,000.00	29,710.81	1385.54%	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	8,936.50	13,226.00	1,000.00	12,226.00	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	1,951.41	0.00	1,951.41	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	6,900.00	12,000.00	8,000.00	4,000.00	12,000.00	50.00%	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	#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	3,575.00	6,000.00	3,000.00	3,000.00	2,250.00	-25.00%	inventory low, Harters will take over
100-00-48302-000-000	SALE OF EQUIPMENT OR PROPERTY				5,220.72		5,220.72	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-48500-000-000	JONES PARK TREE DONATIONS	4.25	0.00	4.25				0.00	0.00	0.00	0.00	0.00	#DIV/0!	
100-00-48900-000-000	OTHER MISC. REVENUES	2,294.22	0.00	2,294.22	332.00	0.00	332.00	359.00	359.00	0.00	359.00	0.00	#DIV/0!	
TOTAL MISC REVENUES		29,651.55	7,550.00	22,101.55	124,877.18	10,250.00	114,627.18	37,252.06	77,536.41	14,000.00	63,536.41	43,960.81	214.01%	

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 06/30/2024	2024 Projected Year End	2024 Budget	2024 Projected +/-	2025 Admin Recommended Budget	% +/- to 2024 budget	Comments
	Proceeds from Long Term Debt	0.00	4,115,000.00	-4,115,000.00										
	Proceeds Refunding Bonds & Premium	4,124,556.25	0.00	4,124,556.25										
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS				0.00	127,669.00	-127,669.00	0.00	622,742.96	445,000.00	177,742.96	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	622,742.96	445,000.00	177,742.96	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	278,645.76	3,676,164.82	3,218,473.32	457,691.50	3,068,101.62	-4.67%	
100-00-51100-000-000	TOWN BOARD							0.00	0.00	0.00	0.00			#DIV/0!
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	8,650.00	17,450.00	15,452.00	1,998.00	18,000.00	16.49%	corrected to actual amount
100-00-51100-130-000	TOWN BOARD SOC SEC/MEDICARE							661.82	1,125.00	1,125.00	0.00	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	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	1,535.00	1,400.00	135.00	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	0.00	400.00	500.00	-100.00	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	8,300.00	15,000.00	15,000.00	0.00	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	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	400.00	-20.00%	
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	2,249.72	4,500.00	3,000.00	1,500.00	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	1,474.00	2,500.00	2,500.00	0.00	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	510.52	3,500.00	5,000.00	-1,500.00	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	250.00	-68.75%	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	19,767.31	27,000.00	18,000.00	9,000.00	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	499.45	1,000.00	1,000.00	0.00	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	43,296.40	96,015.15	95,254.40	760.75	110,853.74	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	4,462.24	7,345.00	7,286.96	58.04	8,480.31	16.38%	
100-00-51410-131-000	ADMINISTRATOR WRS							2,987.45	6,620.00	6,572.55	47.45	7,704.33	17.22%	
100-00-51410-132-000	ADMINISTRATOR HEALTH INSURANCE							9,993.34	10,035.77	16,136.64	-6,100.87	0.00	-100.00%	
100-00-51410-133-000	ADMINISTRATOR LIFE INSURANCE								25.00	0.00	25.00	167.40	#DIV/0!	
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	12,374.36	13,700.00	1,000.00	12,700.00	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	11,609.00	29,000.00	20,904.53	8,095.47	34,611.20	65.57%	
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	2,145.90	3,456.00	1,599.19	1,856.81	2,647.76	65.57%	
100-00-51411-131-000	OFFICE ASST WRS								1,186.00	0.00	1,186.00	2,405.48	#DIV/0!	
100-00-51411-133-000	OFFICE ASST LIFE INSURANCE								14.70	0.00	14.70	26.16	#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	#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	34,359.00	69,004.30	69,061.59	-57.29	71,487.34	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	4,410.14	6,955.94	5,283.21	1,672.73	5,468.78	3.51%	
100-00-51420-131-000	CLERK TREAS WRS							2,370.78	4,761.31	4,765.24	-3.93	4,968.37	4.26%	
100-00-51420-132-000	CLERK TREAS HEALTH INSURANCE							21,399.43	22,778.04	22,778.04	0.00	20,905.32	-8.22%	
100-00-51420-133-000	CLERK TREAS LIFE INSURANCE											72.00	#DIV/0!	
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	2,488.79	2,792.79	2,500.00	292.79	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	793.62	9,000.00	8,000.00	1,000.00	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	25,294.46	51,620.00	48,296.60	3,323.40	50,887.76	5.37%	
100-00-51421-130-000	DEP CLERK TR SOC SEC/MEDICARE							1,873.01	3,820.00	3,722.18	97.82	3,892.91	4.59%	
100-00-51421-131-000	DEPUTY CLERK TREAS WRS							1,748.43	3,574.00	3,332.42	241.58	3,536.70	6.13%	
100-00-51421-132-000	DEPUTY CLERK TREAS HEALTH							14,619.95	15,593.16	15,593.16	0.00	14,652.11	-6.04%	
100-00-51421-133-000	DEPUTY CLERK TREAS LIFE INSURANCE								155.22			308.28	#DIV/0!	
100-00-51421-390-000	DEPUTY CLERK TREAS MISC EXP							228.63	500.00	500.00	0.00	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	-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	2,538.23	5,000.00	5,000.00	0.00	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	11,445.00	15,802.50	16,000.00	-197.50	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	27,720.00	55,440.00	55,440.00	0.00	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	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	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	3,874.74	7,900.00	8,000.00	-100.00	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	1,200.00	3,000.00	3,000.00	0.00	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	1,403.39	3,800.00	4,000.00	-200.00	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	3,593.75	7,600.00	6,000.00	1,600.00	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	4,002.88	10,000.00	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	0.00	3,622.00	10,000.00	-6,378.00	3,700.00	-63.00%	
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	0.00	2,385.00	5,000.00	-2,615.00	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	2,500.00	-58.33%	
100-00-51900-390-000	OTH GEN GOV MISC EXP		106.00	-106.00	104.00	104.00	-104.00	56.50	56.50	100.00	-43.50	56.50	-43.50%	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	-2,390.83	10,788.17	5,000.00	5,788.17	11,000.00	120.00%	
100-00-51900-515-000	OTHER GEN GOV UNEMPLOY. COMP	0.00	1,500.00	-1,500.00	0.00	1,500.00	-1,500.00	0.00	0.00	1,000.00	-1,000.00	200.00	-80.00%	

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 06/30/2024	2024 Projected Year End	2024 Budget	2024 Projected +/-	2025 Admin Recommended Budget	% +/- to 2024 budget	Comments
	GenGvt - Pysl Exp	17,627.36	17,000.00	627.36	14,907.50	17,796.00	-2,888.50							#DIV/0!
TOTAL GENERAL GOVERNMENT		484,626.90	492,381.00	-7,754.10	458,662.52	478,045.00	-19,382.48	300,164.34	574,011.55	541,803.71	32,052.62	538,854.45	-0.54%	
100-00-52200-120-000	FD CHIEF SALARY	9,999.96	10,000.00	-0.04	8,854.15	10,000.00	-1,145.85	4,999.98	10,000.00	10,000.00	0.00	10,000.00	0.00%	
100-00-52200-121-000	FD ASST. CHIEF SALARY	4,999.92	5,000.00	-0.08	4,791.58	5,000.00	-208.42	2,499.96	5,000.00	5,000.00	0.00	5,000.00	0.00%	
100-00-52200-122-000	FD CAPT SALARY	6,000.00	6,000.00	0.00	5,500.00	6,000.00	-500.00	3,000.00	6,000.00	6,000.00	0.00	6,000.00	0.00%	
100-00-52200-123-000	FD TREAS & SEC SALARY	2,400.00	2,400.00	0.00	2,200.00	2,400.00	-200.00	1,200.00	2,400.00	2,400.00	0.00	2,400.00	0.00%	
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	980.00	1,800.00	1,200.00	600.00	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	-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	5,421.25	13,000.00	13,000.00	0.00	13,000.00	0.00%	moved to vehicles maint and equip repair
100-00-52200-130-000	FD SOC SEC/MEDICARE							2,199.87	3,500.00	9,594.00	-6,094.00	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	1,000.00	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	3,783.08	7,000.00	6,500.00	500.00	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	1,440.00	4,000.00	4,000.00	0.00	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	320.67	650.00	3,000.00	-2,350.00	650.00	-78.33%	based on prior year actuals
100-00-52200-224-000	FD COMPUTER & WEBSITE							104.99	1,000.00	4,200.00	-3,200.00	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	4,338.48	9,000.00	9,000.00	0.00	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	12,939.23	14,000.00	3,500.00	10,500.00	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	61,540.04	245,000.00	11,000.00	234,000.00	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	693.30	8,000.00	10,000.00	-2,000.00	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	29,253.10	32,000.00	5,000.00	27,000.00	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	1,500.00	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	0.00	1,000.00	1,000.00	0.00	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	-5,727.17	19,242.83	22,500.00	-3,257.17	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	620.31	175,308.65	4,000.00	171,308.65	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	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	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	23,933.50	26,172.67	5,500.00	20,672.67	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	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	0.00	165,827.00	165,827.00	0.00	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	78,283.80	210.56%	\$11.40/resident (7,002) 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	1,249.98	2,625.00	2,625.00	0.00	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	7,695.00	13,125.00	10,000.00	3,125.00	15,500.00	55.00%	Standby pay moved to Fire/EMS call allowance
100-00-52310-130-000	FIRST RESPONDER SOC SEC/MEDICA							684.39	1,200.00	0.00	1,200.00	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	240.00	2,000.00	2,000.00	0.00	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	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	0.00%	
100-00-52400-130-000	BUILDING INSPECTOR SOC SEC/MED							869.05	869.06	1,606.50	-737.44	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	11,360.00	50,000.00	21,000.00	29,000.00	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	94.00	21,000.00	1,200.00	19,800.00	0.00	-100.00%	
	Pub Safety - Pysl 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	214,100.04	882,266.30	423,559.70	458,706.60	562,740.80	32.86%	
	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 - Pysl 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	#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	70.83%	prorated for 3/1/25 start
100-00-53100-131-000	Public Works WRS											4,657.00	#DIV/0!	prorated for 3/1/25 start
100-00-53100-132-000	Public works HEALTH INSURANCE											18,260.00	#DIV/0!	prorated for 3/1/25 start
100-00-53100-380-000	Public Works DEPT EXPENSES											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	22,795.56	142,182.39	130,000.00	12,182.39	115,000.00	-11.54%	
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	0.00	154,272.58	155,000.00	-727.42	160,000.00	3.23%	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	71.91	1,200.00	1,500.00	-300.00	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	6,322.00	14,000.00	30,000.00	-16,000.00	0.00	-100.00%	
100-00-53104-130-000	RD INSPECTOR SOC SEC/MEDICARE							483.58	1,071.00	0.00	1,071.00	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	621.57	1,200.00	16,253.00	-15,053.00	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	3,239.27	18,000.00	20,000.00	-2,000.00	15,000.00	-25.00%	
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	85,000.00	120,000.00	-35,000.00	101,557.37	-15.37%	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				

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 06/30/2024	2024 Projected Year End	2024 Budget	2024 Projected +/-	2025 Admin Recommended Budget	% +/- to 2024 budget	Comments
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	3,928.40	9,000.00	9,000.00	0.00	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	-1,500.00	1,000.00	-33.33%	
100-00-53440-450-000	STORM WATER PLANNING	3,643.45	10,000.00	-6,356.55	4,452.82	26,868.00	-22,415.18	9,859.62	14,000.00	5,000.00	9,000.00	5,000.00	0.00%	MS4
100-00-53440-451-000	STORM WATER MANAGEMENT	12,397.15	100,000.00	-87,602.85	21,342.12	50,000.00	-28,657.88	6,902.90	32,000.00	50,000.00	-18,000.00	30,000.00	-40.00%	NEWSC dues, pond O&M/ecological, maintenance
	GENERAL ENGINEERING											10,000.00	#DIV/0!	
100-00-53630-000-000	REFUSE & GARBAGE COLLECTION	430,468.43	235,824.00	194,644.43	391,425.77	392,425.00	-999.23	164,817.96	437,944.00	437,944.00	0.00	430,780.00	-1.64%	
100-00-53635-000-000	RECYCLING	179,347.29	143,990.00	35,357.29	181,873.38	196,934.00	-15,060.62	83,428.95	198,235.00	198,235.00	0.00	193,500.00	-2.39%	
100-00-53635-343-000	RECYCLING TOTES GARB/RECY	15,553.75	0.00	15,553.75	1,352.25	0.00	1,352.25	4,068.30	5,085.00	0.00	5,085.00	0.00	#DIV/0!	Harters will provide when we are out
100-00-53640-000-000	WEED & NUISANCE CONTROL	12,206.25	1,500.00	10,706.25	533.35	1,500.00	-966.65	0.00	22.28	1,000.00	-977.72	200.00	-80.00%	offset by revenue
TOTAL PUBLIC WORKS		1,149,554.86	1,058,314.00	91,240.86	1,099,268.61	1,056,227.00	43,041.61	372,825.84	1,117,212.25	1,187,432.00	-70,219.75	1,181,579.37	-0.49%	
	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	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	1,200.00	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	2,700.00	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	1,962.50	5,500.00	10,000.00	-4,500.00	8,000.00	-20.00%	reduced based on prior 3 year actuals
100-00-55200-130-000	PARKS SOC SEC/MEDICARE							150.13	421.00	0.00	421.00	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	7,330.95	26,400.00	25,000.00	1,400.00	20,000.00	-20.00%	
100-00-55200-390-000	PARKS MISC EXP	76.15	2,520.00	-2,443.85				203.69	15,600.00	3,000.00	12,600.00	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	2,500.00	-50.00%	
TOTAL CULTURE, REC & EDU		41,910.81	55,020.00	-13,109.19	52,635.56	44,500.00	8,135.56	11,356.05	49,629.78	43,000.00	6,629.78	33,112.00	-23.00%	
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	#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	0.00%	offest by revenue
100-00-56200-456-000	ECONOMIC DEV T.I.F.	3,117.00	0.00	3,117.00				0.00	27,000.00	10,000.00	17,000.00	1,000.00	-90.00%	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	1,800.00	#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	775.00	1,700.00	1,800.00	-100.00	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	12,698.47	50,000.00	-37,301.53	500.00	-99.00%	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	2,700.00	16,000.00	5,000.00	11,000.00	3,000.00	-40.00%	
														AD-25-01 Municipal Complex Study \$15K; CR-25-03
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	316.00	2,347.42	50,000.00	-47,652.58	39,000.00	-22.00%	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	10,021.85	125,000.00	125,000.00	0.00	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	26,511.32	192,345.89	249,400.00	-57,054.11	104,700.00	-58.02%	
	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	134,686.30	170,000.00	60,000.00	110,000.00	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	#DIV/0!	
100-00-57102-000-000	LPR South Leg Roundabout											40,000.00	#DIV/0!	PW-26-01
100-00-57103-000-000	Public Works vehicle											25,000.00	#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	0.00%	
	Town Hall Generator											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	#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	2,527.24	328,000.00	30,000.00	298,000.00	0.00	-100.00%	
100-00-57302-000-000	LEONARD POINT DETENTION POND							3,181.95	17,200.00	8,738.00	8,462.00	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	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	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	140,395.49	515,200.00	394,738.00	120,462.00	238,000.00	-39.71%	
100-00-58100-610-000	GO REFUNDING BOND PRINCIPAL							0.00	0.00	220,000.00	-220,000.00	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	#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	215,687.80	266,466.60	102,741.60	163,725.00	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	75,782.20	93,402.40	36,098.40	57,304.00	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	291,470.00	359,869.00	358,840.00	1,029.00	406,415.00	13.26%	
	Payroll Expenses				4,795.29	0.00	4,795.29							
100-00-59200-000-000	TRANSFER TO OTHER FUNDS							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	#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	1,359,501.08	3,693,212.77	3,200,473.41	492,584.14	3,068,101.62	-4.14%	
NET REVENUES AND EXPENSES		3,422,880.56	3,994,014.73	-571,134.17	179,928.36	0.00	179,928.26	-1,080,855.32	-17,047.95	17,999.91	951.96	0.00	-100.00%	

Acct. Nbr.	Short Description	Actual 2022	Budget 2022	2022 +/-	Actual 2023	Budget 2023	2023 +/-	2024 Actual 06/30/2024	2024 Projected Year End	2024 Budget	2024 Projected +/-	2025 Admin Recommended Budget	% +/- to 2024 budget	Comments
TID #1 - Fund 400														
400-00-41120-000-000	TID #1 TAX INCREMENT								0.00	0.00	0.00	0.00	#DIV/0!	
TOTAL TAXES								0.00	0.00	0.00	0.00	0.00	#DIV/0!	
400-000-48104-000-000	TID #1 INTEREST								0.00	0.00	0.00	0.00	0.00%	
400-00-48904-000-000	MISCELLANEOUS INCOME								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!	
400-00-49140-000-000	PROCEEDS FROM LONG TERM DEBT								410,000.00		410,000.00	0.00	#DIV/0!	
400-00-49300-000-000	FUND BALANCE APPLIED								0.00		0.00	6,000.00	#DIV/0!	
TOTAL OTHER FINANCING SOURCES								410,000.00	0.00	410,000.00	6,000.00	#DIV/0!		
TOTAL TID #1 REVENUES								410,000.00	0.00	410,000.00	7,000.00	#DIV/0!		
400-00-51401-200-000	TID #1 ADMINISTRATION								5,000.00		5,000.00	5,000.00	#DIV/0!	
TOTAL GENERAL GOVERNMENT								5,000.00	0.00	5,000.00	5,000.00	#DIV/0!		
400-00-56201-456-000	TID #1 PLANNING								2,000.00		2,000.00	2,000.00	#DIV/0!	
TOTAL CONSERVATION & DEVELOPMENT								2,000.00	0.00	2,000.00	2,000.00	#DIV/0!		
400-00-57700-820-003	WATERMAIN EXTENSION CONSTRUCT								313,268.00		313,268.00	0.00	#DIV/0!	
TOTAL CAPITAL OUTLAY								313,268.00	0.00	313,268.00	0.00	#DIV/0!		
400-00-58300-600-000	TID #1 LONG TERM DEBT PRINCIPAL								0.00		0.00	0.00	#DIV/0!	
400-00-58301-620-000	TID #1 LONG TERM DEBT INTEREST								0.00		0.00	0.00	#DIV/0!	
TOTAL DEBT SERVICE								0.00	0.00	0.00	0.00	#DIV/0!		
400-00-59100-390-000	MISCELLANEOUS EXPENSE								0.00		0.00	0.00	#DIV/0!	
400-00-59200-000-000	TRANSFER TO GENERAL FUND								27,000.00		27,000.00	0.00	#DIV/0!	
TOTAL OTHER FINANCING USES								27,000.00	0.00	27,000.00	0.00	#DIV/0!		
TOTAL TID #1 EXPENSES								347,268.00	0.00	347,268.00	7,000.00	#DIV/0!		
NET TID #1 REVENUES AND EXPENSES								62,732.00	0.00	62,732.00	0.00	#DIV/0!		

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	25,000					25,000
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			393,000	643,000	279,000	179,000	129,000	1,623,000
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			476,200	2,838,000	2,519,000	679,000	629,000	7,141,200
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TOWN OF ALGOMA DEBT 2025

General Obligation Refunding Bonds, Series 2022A					Loan Amount \$4,045,000.00	SLTF-Finance TID #1 water line project, 10/31/24					Loan Amount \$410,000.00	Total Annual Debt Payment
Payment Year	Principal	Rate	Interest	Total P&I		Payment Year	Principal	Rate	Interest	Total P&I		
2025	275,000.00	3.00	131,415.00	406,415.00								406,415.00
2026	335,000.00	4.00	120,590.00	455,590.00		2026	5,122.30	5.5	30,890.41	36,012.71		491,602.71
2027	210,000.00	4.00	109,690.00	319,690.00		2027	13,744.44	5.5	22,268.27	36,012.71		355,702.71
2028	215,000.00	4.00	101,190.00	316,190.00		2028	14,441.44	5.5	21,571.27	36,012.71		352,202.71
2029	220,000.00	4.00	92,490.00	312,490.00		2029	15,294.66	5.5	20,718.05	36,012.71		348,502.71
2030	225,000.00	4.00	83,590.00	308,590.00		2030	16,135.87	5.5	19,876.84	36,012.71		344,602.71
2031	230,000.00	3.00	75,640.00	305,640.00		2031	17,023.34	5.5	18,989.37	36,012.71		341,652.71
2032	230,000.00	3.13	68,596.25	298,596.25		2032	17,910.16	5.5	18,102.55	36,012.71		334,608.96
2033	190,000.00	3.25	61,915.00	251,915.00		2033	18,944.68	5.5	17,068.03	36,012.71		287,927.71
2034	190,000.00	3.25	55,740.00	245,740.00		2034	19,986.64	5.5	16,026.07	36,012.71		281,752.71
2035	190,000.00	3.35	49,470.00	239,470.00		2035	21,085.90	5.5	14,926.81	36,012.71		275,482.71
2036	190,000.00	3.35	43,105.00	233,105.00		2036	22,207.91	5.5	13,804.80	36,012.71		269,117.71
2037	190,000.00	3.45	36,645.00	226,645.00		2037	23,467.06	5.5	12,545.65	36,012.71		262,657.71
2038	190,000.00	3.45	30,090.00	220,090.00		2038	24,757.75	5.5	11,254.96	36,012.71		256,102.71
2039	190,000.00	3.55	23,440.00	213,440.00		2039	26,119.43	5.5	9,893.28	36,012.71		249,452.71
2040	190,000.00	3.55	16,695.00	206,695.00		2040	27,532.83	5.5	8,479.88	36,012.71		242,707.71
2041	190,000.00	3.65	9,855.00	199,855.00		2041	29,070.30	5.5	6,942.41	36,012.71		235,867.71
2042	175,000.00	3.65	3,193.75	178,193.75		2042	30,669.17	5.5	5,343.54	36,012.71		214,206.46
	3,825,000.00		1,113,350.00	4,938,350.00		2043	32,355.97	5.5	3,656.74	36,012.71		36,012.71
						2044	34,130.15	5.5	1,882.30	36,012.45		36,012.45
							410,000.00		274,241.23	684,241.23		5,622,591.23

2025 Total Indebtedness 4,235,000.00

The Town's legal margin for creation of additional general obligation debt on December 31, 2024 is \$50,146,090 as follows:

Equalized Valuation of the Town	\$ 1,087,621,800
Statutory Limitation % (Wis Stats 67.03)	x 5%
	<u>\$ 54,381,090</u>
Total outstanding GO debt applicable to debt limitation	<u>4,235,000</u>
Legal debt margin for new debt	\$ 50,146,090

Per Town's adopted Debt Policy:

1. The Town shall set a self imposed limit of 60% of the statutory limit as the ceiling for GO Debt.

Statutory limit	\$ 54,381,090
	<u>60%</u>
Town self imposed limit	\$ 32,628,654
Total outstanding GO debt	<u>4,235,000</u>
Town margin for new debt	28,393,654

2. The total annual debt service payment on tax-supported debt of the Town will not exceed 25% of total general government operating revenue.

2025 Operating Revenue	2,661,687	does not include 2025 debt service levy of \$406,415
	x 25%	
amount should not exceed	\$ 665,422	
amount levied in 2025	406,415	

Calendar for 2025 Budget Adoption

Revised 8/21/24



Wednesday, June 19, 2024 – Town Board Meeting

- Town Administrator distributes 2025 Budget Adoption Calendar

Wednesday, July 17, 2024 – Town Board Meeting

- Discuss key assumptions for budget such as tax levy, general obligation debt, compensation, long-range financial planning for Capital Improvement Plan.

Thursday, July 18, 2024 – Budget Schedule and Memorandum Distributed

- Budget documents and memorandum distributed to key staff and contractors to include:
 - Key priorities of the Town Board and overall budget outlook.
 - Budget priorities and spending parameters of the Town Administrator.
 - Instructions and procedures for preparing departmental budgets.
 - Internal meeting schedule with Town Administrator to review budget proposals.
 - Distribute line-item and capital project request forms.

Wednesday, August 21, 2024 – Town Board Meeting

- Initial discussion about Capital Improvement Plan.

Thursday August 22, 2024 – Department and Capital Improvement Plan Requests Due to Town Administrator. Internal departmental budget meetings to review/revise requests Aug 23 – Sep 5.

Monday, September 16, 2024 – Budget Meeting

- First draft of budget presented to the Board, including Departmental Operating Budgets, and Capital Improvement Plan.

Monday, September 30, 2024 – Budget Meeting

- Administrator's Recommended budget presented to the Board.

(IF NEEDED) Monday, October 14, 2024 – Budget Meeting

- Administrator's Revised budget presented to the Board.

Wednesday, October 16, 2024 – Town Board Meeting

- Administrator's Final Recommended Budget presented to the Board for endorsement.
This is the final review by the Board before the budget is published and noticed for the public hearing.

Wednesday, November 20, 2024

Budget Public Hearing & Special Town Meeting:

- A Public Hearing in accordance with State Statute is held; staff provides comprehensive presentation on proposed budget.

Town Board Meeting:

- Town Board adopts the 2025 Fiscal Year Budget by motion.