



TOWN OF ALGOMA
2025
FINAL BUDGET

Adopted November 20, 2024



To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: December 16, 2024

RE: 2025 Town of Algoma Budget

Presented herewith is the adopted budget for the Town of Algoma for the 2025 fiscal year. The 2025 budget was adopted at the November 20, 2024 Town Board meeting following the Public Hearing and Special Meeting of Electors on that same date. Previous versions were presented on September 16, September 30, and October 16. Input received at the work sessions and the public hearing were taken into consideration in creating the final budget.

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. The budget supports the existing town staff positions with a 3% cost of living increase, and included funding for an additional full-time public works director position and related costs. The addition of the public works director position aims to cost effectively improve service delivery and responsiveness. The building inspector position has been eliminated (due to retirement of prior inspector) and replaced with contracted services. The fees for inspections are based on cost recovery and the increased expenditures are offset by corresponding revenues.

The adopted budget includes \$476,000 of capital outlay as approved in the 2025-2029 Capital Improvement Plan. Improvements in 2025 primarily focus on planning and engineering for town outdoor space, municipal complex, stormwater, and 2026 & 2027 road construction projects, as well as annual road maintenance. Note that projects were reduced or deferred due to funding constraints including deferment of the refurbishment of Fire Truck #8 to 2026.

The adopted budget includes the following updates to the fee schedule, effective January 1, 2025:

Animals: The late fee for dog licenses has been increased from \$5.00 to \$10.00 to incentivize licensing on time.

Business Licenses: Added a fee of \$7.00 to cover the cost of the Department of Justice background check for an alcohol beverage Operator's License.

Building Inspection Fees, under permit category of "Residential Modifications": Replaced "Accessory Building/Structure w/o Electrical Service", "Addition and

Remodeling Permit w/o Electrical Service", and "Special Project Permit" with a "Building Permit (Construction Only)" permit which includes, but not limited to:

- Additions
- Remodels
- Structural Changes
- Foundation repair
- Accessory buildings and structures (i.e. garages and sheds) equal to or greater than 250 sq ft
- Other permanent structures

Added individual trade permits, each including one inspection, for:

- Electrical. *Inground swimming pools require an electrical inspection.*
 - Plumbing
 - HVAC
- Updated the deck permit to also include porches.
 - Deleted the "Siding Permit".

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. The following is the past 5 years of town levy based on actual assessed value:

Tax Year	Budget Year	Actual Assessed Value	Property Tax Levy	Property Mill Levy	Debt Service Levy	Debt Service Mill Levy	Total Mill Levy	% Mill Levy change
2020	2021	\$ 746,098,600	\$1,096,219	\$1.47	\$129,567	\$0.17	\$1.64	
2021	2022	\$ 752,035,000	\$1,107,182	\$1.47	\$125,308	\$0.17	\$1.64	-.25%
2022	2023	\$ 762,980,740	\$1,123,993	\$1.47	\$308,451	\$0.40	\$1.88	14.56%
2023	2024	\$772,425,400	\$1,137,949	\$1.47	\$358,840	\$0.46	\$1.94	3.21%
2024	2025	\$1,083,324,300	\$1,118,816	\$1.03	\$406,415	\$0.38	\$1.41	-27.34%

The Town keeps ~10% of the total taxes collected from all taxing jurisdictions. The following is a comparison of last year’s mill rate and portion of the total levy collected in regards to the other taxing jurisdictions:

TAXING JURISDICTION	% of Total Levy			Mill Rate		
	2023	2024	% change	2023	2024	% change
Winnebago County	26.0%	26.8%	3.0%	5.31	3.75	-29.4%
Town of Algoma	9.5%	10.1%	6.0%	1.94	1.41	-27.3%
Fox Valley Technical College	4.8%	5.1%	7.5%	0.97	0.72	-25.8%
Algoma Sanitary District #1	1.2%	1.3%	6.5%	0.27	0.19	-29.6%
Omro School District	0.4%	0.5%	25.0%	9.86	8.80	-10.8%
Oshkosh School District	58.1%	56.2%	-3.3%	11.97	7.93	-33.8%

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.

In conclusion:

As usual, the budget posed challenges to fund staff, services, maintenance and capital improvements within the constraints of the levy limit. Finding a solution to fund the increasing costs for ambulance services will be a priority item for subsequent budgets. Continuing to add residential properties is helpful, but more importantly, adding commercial and/or industrial properties will be necessary to provide a healthy tax base for the town. To that end, the town has taken proactive steps by creating Tax Increment District #1 in 2024 and will continue on this path for economic development.

Thank you to the Town Board, Staff and Fire Department for their hard work and input in this process!

ATTACHMENTS:

1. Town Officials
2. Town Organizational Chart
3. 2025 Budget Calendar
4. Budget Public Hearing Notice
5. 2024 Tax Rate All Jurisdictions
6. Fee Schedule effective January 1, 2025
7. Debt Service Schedule and Town Indebtedness
8. Detailed Adopted Budget
9. 2024-2025 Capital Improvement Plan



TOWN OFFICIALS

Town Board

Town Chair Joel Rasmussen

Supervisor Mike Brooks

Supervisor Patricia Clark

Supervisor Daniel Martin

Supervisor Teresa Van Aacken

Administration

Maggie Mahoney, Town Administrator

Katherine Reinbold, Clerk/Treasurer

Rhonda Schrage, Deputy Clerk/Treasurer

Kevin Sawicki, Fire Chief

Erin Sawicki, Office Assistant

Phil Kleman, Town Engineer, McMahon Associates Inc

Action Appraisers, Assessor

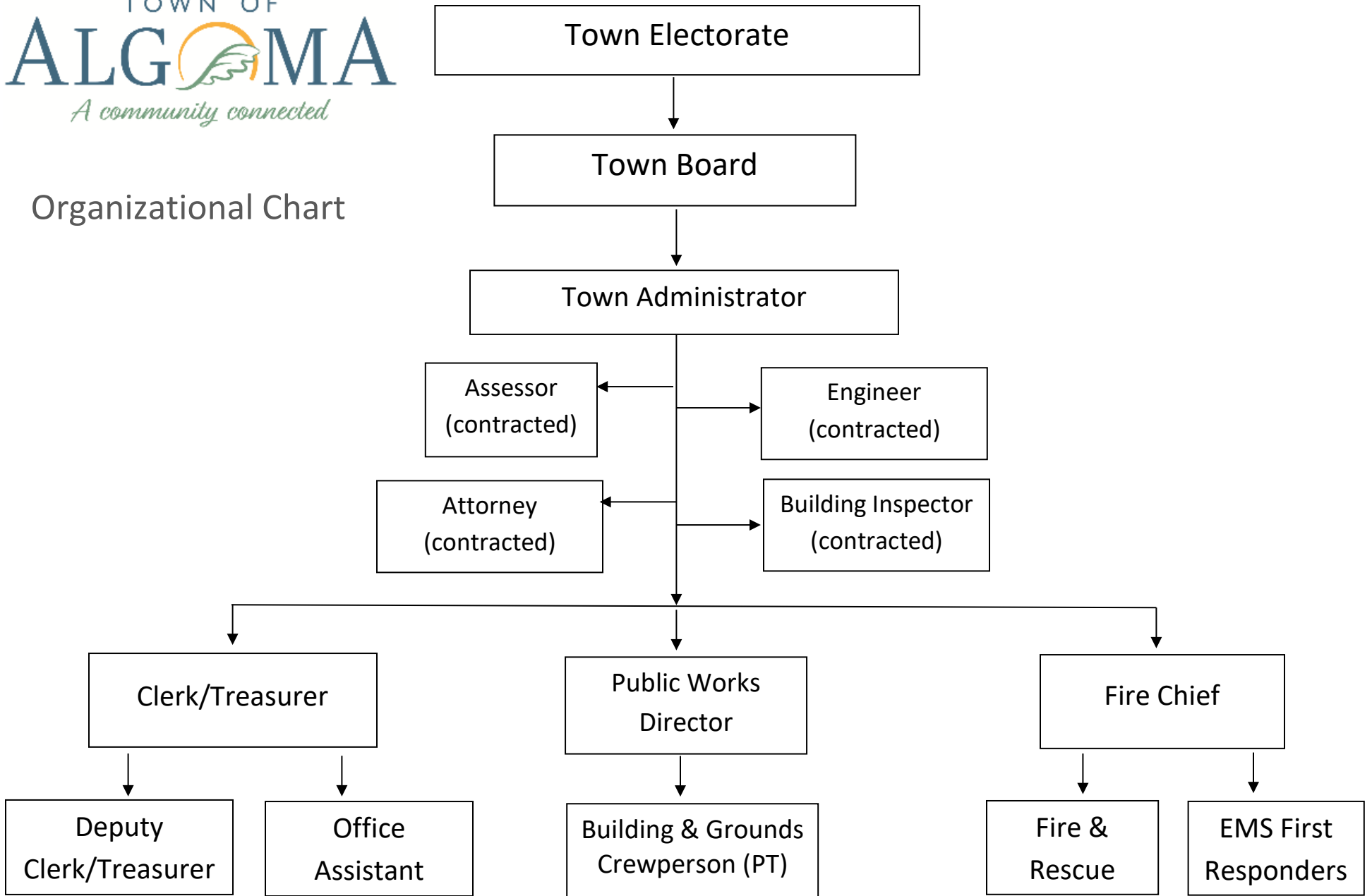
Ashley C. Lehocky, Town Attorney, Town Counsel Law & Litigation LLC

Winnebago County Sheriff's Office

McMahon Associates, Inc, Building Inspections



Organizational Chart



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.

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

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
2024 TAX RATE**

Taxing Jurisdiction	2023 Levy	2023 Rate/Mill	2024 Levy	2024 Rate/Mill	Rate Change	Percent Change
STATE OF WISCONSIN	0	0.00	0	0.00	0.00	0.0%
WINNEBAGO COUNTY	4,102,775	5.31	4,058,349	3.75	-1.57	-29.4%
TOWN OF ALGOMA	1,496,789	1.94	1,525,231	1.41	-0.53	-27.3%
FOX VALLEY TECHNICAL COLLEGE	752,104	0.97	777,863	0.72	-0.26	-25.8%
ALGOMA SANITARY DISTRICT #1	194,020	0.27	199,212	0.19	-0.07	-29.6%
OMRO SCHOOL DISTRICT	62,550	9.86	75,551	8.80	-1.06	-10.8%
OSHKOSH SCHOOL DISTRICT	9,169,158	11.97	8,524,797	7.93	-4.04	-33.8%
TOTAL LEVY	15,777,397	30.32	15,161,003	22.80	-7.52	-24.8%

	2023	2024	Percent Change
TOTAL ASSESSED VALUE	772,425,400	1,083,324,300	40.2%

STATE SCHOOL CREDIT	1,638,718	1,913,130	16.7%
SCHOOL CREDIT RATE/MILL	2.12	1.77	-16.8%

TOTAL TAX RATE OMRO SCHOOL DISTRICT	18.35	14.87	-19.0%
SCHOOL CREDIT RATE/MILL	2.12	1.77	-16.5%
OMRO SCHOOL DISTRICT NET TAX RATE	16.23	13.10	-19.3%

TOTAL TAX RATE OSHKOSH SCHOOL DISTRICT	20.46	13.99	-31.6%
SCHOOL CREDIT RATE/MILL	2.12	1.77	-16.5%
OSHKOH SCHOOL DISTRICT NET TAX RATE	18.34	12.22	-33.3%

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/20/24</i>			
Code Section	Fee Type	Description	2024	2025	Last updated
RESIDENTIAL BUILDING PERMITS					
NEW SINGLE FAMILY HOME CONSTRUCTION					
§ Sec. 135	Base Price - Single Family Home	Includes the state seal, an administration fee and 12 total inspections.	5,895.00	5,895.00	8/21/2024
§ Sec. 135	Surveying (4 inspections)	Includes driveway/culvert	2,625.00	2,625.00	8/21/2024
§ Sec. 135	Final Yard Grade Deposit		2,000.00	2,000.00	8/21/2024
§ Sec. 135	Certificate of Occupancy Fee Deposit		500.00	500.00	4/15/2020
§ Sec. 210	Parks and Recreation Facilities Impact		825.00	825.00	4/15/2020
		Single Family Permit Price	11,845.00	11,845.00	
NEW TWO-FAMILY HOME CONSTRUCTION (DUPLEX)					
§ Sec. 135	Base Price - Duplex	Includes the state seal, an administration fee and 12 total inspections.	5,895.00	5,895.00	8/21/2024
§ Sec. 135	Surveying (4 Inspections)	Includes driveway/culvert	2,625.00	2,625.00	8/21/2024
§ Sec. 135	Final Yard Grade Deposit		2,000.00	2,000.00	8/21/2024
§ Sec. 135	Certificate of Occupancy Fee Deposit		1,000.00	1,000.00	4/15/2020
§ Sec. 210	Parks and Recreation Facilities Impact		1,650.00	1,650.00	4/15/2020
		Duplex Permit Price	13,170.00	13,170.00	
§ Sec. 135	Additional Inspection and Re-inspection	per inspection beyond 12 in base price	160.00	160.00	8/21/2024
§ Sec. 210	Parks and Recreation Facilities Impact Fee	per housing unit	825.00	825.00	4/15/2020
RESIDENTIAL MODIFICATIONS					
§ Sec. 135	Building Permit (Construction Only)	Building permits are for, but not limited to, additions, remodels, structural changes, foundation repair, accessory buildings and structures (i.e. garages, sheds) equal to or greater than 250 sq ft, and other permanent structures. Includes 2 inspections. Additional required inspections are at the discretion of the building inspector and will be charged on a per inspection basis. Building permits do NOT cover electrical, plumbing, or HVAC work and inspections. These trades require separate permits as applicable.		330.00	1/1/2025
§ Sec. 135	Electrical Permit	Includes 1 electrical inspection	45.00	170.00	4/15/2020
§ Sec. 135	Plumbing Permit	Includes 1 plumbing inspection		170.00	1/1/2025
§ Sec. 135	Heating, Ventilation, Air Conditioning (HVAC) Permit	Includes 1 HVAC inspection		170.00	1/1/2025
§ Sec. 135	Deck/Porch Permit	Includes 3 inspections (footing, framing and final).	105.00	490.00	4/15/2020
§ Sec. 139	Raze Permit	Includes 2 inspections (pre and post raze).	25.00	340.00	4/15/2020

TOWN OF ALGOMA FEE SCHEDULE

Approved 11/20/24

effective 1/1/25

Code Section	Fee Type	Description	2024	2025	Last updated
§ Sec. 135	Additional Inspection and Re-inspections	Additional inspections are at the discretion of the building inspector based on a project's scope. A re-inspection is required to clear an failed inspections. Fee covers 1 inspection.	30.00	160.00	4/15/2020
WORK WITHIN THE RIGHT OF WAY PERMITS					
§ Sec. 260	New Residential/Commercial Driveway or Field Access		100.00	100.00	4/15/2020
§ Sec. 260	Existing Driveway/Culvert Replacement or Extension		100.00	100.00	4/15/2020
§ Sec. 260	Hot mix asphalt paving of existing driveway approach		50.00	50.00	4/15/2020
§ Sec. 260	Temporary Driveway Culvert Permit		100.00	100.00	4/15/2020
COMMERCIAL BUILDING PERMITS					
§ Sec. 135	Construction		200.00 plus 2.00 for each additional \$1,000 fraction thereof	\$500.00 plus \$.25 per sq. ft.	4/15/2020
§ Sec. 135	Electrical		50.00 plus 13.00 for each additional \$1,000 or fraction thereof	\$500.00 plus \$.25 per sq. ft.	4/15/2020
§ Sec. 135	Heating, Ventilation, Air Conditioning (HVAC)		150.00 plus 5.00 for each additional \$1,000 or fraction thereof	\$250.00 per unit	4/15/2020
§ Sec. 135	Plumbing		150.00 plus 12.00 for each additional \$1,000 or fraction thereof	\$500.00 plus \$.25 per sq. ft.	4/15/2020
§ Sec. 210	Parks and Recreation Facilities Impact Fee	per housing unit	825.00	825.00	4/15/2020
ANIMALS					
§ Sec. 113	Neutered/Spayed Dog	annual charge	10.00	10.00	4/15/2020
§ Sec. 113	Unneutered/Non-spayed Dog	annual charge	15.00	15.00	4/15/2020
§ Sec. 113	Late Fee if license not obtained prior to April 1st.		5.00	10.00	4/15/2020
§ Sec. 113	Running at Large - First offense		25.00	25.00	4/15/2020
§ Sec. 113	Running at Large - Second offense		65.00	65.00	4/15/2020
§ Sec. 113	Dogs improperly housed outside - First offense		50.00	50.00	4/15/2020
§ Sec. 113	Dogs improperly housed outside - Second offense		130.00	130.00	4/15/2020
§ Sec. 113	Inhumane Treatment of Dogs - First time offense		100.00	100.00	4/15/2020
§ Sec. 113	Inhumane Treatment of Dogs - Second offense		300.00	300.00	4/15/2020
§ Sec. 113	Violate limit on number of dogs - First offense		25.00	25.00	4/15/2020
§ Sec. 113	Violate limited on number of dogs - Second offense		65.00	65.00	4/15/2020

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/20/24</i>			
Code Section	Fee Type	Description	2024	2025	Last updated
BUSINESS LICENSES					
§ Sec. 302-1	Transient Business License		100.00	100.00	4/15/2020
§ Sec. 281-1	Soda Water Beverages		20.00	20.00	4/15/2020
§ Sec. 163	Cigarette and Tobacco Products		100.00	100.00	4/15/2020
	Alcohol Beverages				
§ Sec. 105	Class A Liquor License		200.00	200.00	4/15/2020
§ Sec. 105	Class B Liquor License		200.00	200.00	4/15/2020
§ Sec. 105	Class A Beer License		100.00	100.00	4/15/2020
§ Sec. 105	Class B Beer License		100.00	100.00	4/15/2020
§ Sec. 105	Class C Wine License		100.00	100.00	4/15/2020
§ Sec. 105	Temporary Class B (wine) Class B (fermented malt beverages)	Must be a qualifying organization	10.00	10.00	4/15/2020
	Operator's License				
§ Sec. 105	Operator's License		20.00	20.00	4/15/2020
§ Sec. 105	Provisional Operator's License	must apply for a regular Operator's License	15.00	15.00	4/15/2020
§ Sec. 105	Temporary Operator's License	with a Temporary Class B License, valid for 14 days	10.00	10.00	4/15/2020
§ Sec. 105	Operator's License Background Check	Applies to all Operator's Licenses (regular, provisional, and temporary)		7.00	1/1/2025
TOWN HALL RENTAL					
§ Sec. 59	Friday Rental		200.00	200.00	9/6/2023
§ Sec. 59	Friday and Saturday Rental		300.00	300.00	9/6/2023
§ Sec. 59	Saturday or Sunday Rental		250.00	250.00	9/6/2023
§ Sec. 59	Rental Damage Deposit		200.00	200.00	9/6/2023
GARBAGE AND RECYCLING CONTAINERS					
§ Sec. 328-24	Large 96 Gallon Container		95.00 each	95.00 each	9/6/2023
§ Sec. 328-24	Medium 64 Gallon Container		90.00 each	90.00 each	9/6/2023
PUBLICATIONS					
§ Sec. 76	Publication Fee		40.00	40.00	4/15/2020
	Public Records Request	if different from Professional Fees			
§ Sec. 76	Standard Size Copy		\$.25/copy	\$.25/copy	4/15/2020
§ Sec. 76	Other sizes than 8 1/2x11		\$.35/copy	\$.35/copy	4/15/2020
§ Sec. 76	USB Drive		\$25.00/drive	\$25.00/drive	4/15/2020
§ Sec. 76	Statewide Voter Registration System data file		\$25.00 plus \$5.00 per 1,000 voter names	\$25.00 plus \$5.00 per 1,000 voter names	4/15/2020
§ Sec. 76	Email file		\$10.00	\$10.00	4/15/2020

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/20/24</i>			
				effective 1/1/25	
Code Section	Fee Type	Description	2024	2025	Last updated
§ Sec. 76	Administrative Charges	Requests for records not readily available shall be assessed a processing fee. Fees shall not be payable until a minimum of \$50.00 has accumulated	\$25.00/hour (or fraction of)	\$25.00/hour (or fraction of)	4/15/2020
PARKING					
§ Sec. 320	Parking Violation		25.00	25.00	4/15/2020
LAND DEVELOPMENT (TOWN REVIEW FEES ONLY)					
§ Sec. 225	Certified Survey Map (CSM) Review		200.00	200.00	4/15/2020
§ Sec. 225	Preliminary Plat Review	Fee will be part of the Developers Agreement. Total fee charged will be based on actual cost of services rendered by the town and town agents required to review the application and plat.	TBD	TBD	4/15/2020
§ Sec. 225	Final Plat Review		500.00	500.00	4/15/2020
§ Sec. 225	Condominium Review		350.00	350.00	4/15/2020
§ Sec. 225	Replat and Assessor's Plat Review	Fee will be part of the Developers Agreement. Total fee charged will be based on actual cost of services rendered by the town and town agents required to review the application and plat.	TBD	TBD	4/15/2020
§ Sec. 225	Conditional Use Permit Review		350.00	350.00	4/15/2020
§ Sec. 225	Rezone Review		350.00	350.00	4/15/2020
§ Sec. 225	Comprehensive Plan Amendment		800.00	800.00	4/15/2020
§ Sec. 225	Planned Development District Review	Minimal fee due at the time of application submittal. Additional fee charges may occur based on the actual cost of services rendered by the town and town agents required to review the application.	1,000.00	1,000.00	4/15/2020
§ Sec. 225	Site Plan Review	Minimal fee due at the time of application submittal. Additional fee charges may occur based on the actual cost of services rendered by the town and town agents required to review the application.	2,000.00	2,000.00	4/15/2020
§ Sec. 225-28	Professional Fees	Charge-back for professional services. Covers time, materials, and other related expenses of attorneys, planners, engineers, and other specialists, and their support staff.	Charged at Rate of Expense. Clerk prepares itemized statement.	Charged at Rate of Expense. Clerk prepares itemized statement.	4/15/2020

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	

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
GENERAL FUND							
100-00-41101-000-000	JONES PARK DEBT SERV LEVY	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-41102-000-000	GO REFUNDING BONDS LEVY	0.00	358,840.00	358,840.00	0.00	406,415.00	13.26%
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	1,137,949.00	1,137,949.00	0.00	1,118,816.00	-1.68%
100-00-41150-000-000	MFL TAXES	0.00	200.00	200.00	0.00	200.00	0.00%
100-00-41801-000-000	PERSONAL PROPERTY TAX INT	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-41802-000-000	LOTTERY CREDIT	69,198.59	69,198.59	0.00	69,198.59	69,200.00	#DIV/0!
TOTAL TAXES		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	0.00	0.00	0.00	0.00	0.00	#DIV/0!
		0.00	0.00	0.00	0.00	0.00	#DIV/0!
Other Federal Payments: ARPA							
100-00-43410-000-000	STATE SHARED REVENUES	0.00	243,624.00	243,624.00	0.00	249,866.58	2.56%
100-00-43420-000-000	2% FIRE DUES	0.00	42,104.00	33,000.00	9,104.00	42,100.00	27.58%
100-00-43430-000-000	EXEMPT COMPUTER	0.00	263.97	270.00	-6.03	270.00	0.00%
100-00-43440-000-000	PERSONAL PROPERTY AID	3,290.83	3,290.83	3,290.83	0.00	4,685.85	42.39%
100-00-43530-000-000	TRANSPORTATION AIDS	71,922.94	143,845.88	106,618.00	37,227.88	165,422.80	55.15%
100-00-43540-000-000	RECYCLING GRANTS	12,471.47	12,471.47	10,000.00	2,471.47	12,500.00	25.00%
100-00-43550-000-000	VIDEO SERV PROVIDER FEE	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	6.46	6.49	-0.03	6.46	-0.46%
100-00-43690-000-000	EMS FLEX GRANT	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	#DIV/0!
100-00-43750-000-000	ECONOMIC DEVELOPMENT	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	150,000.00	105,700.00	44,300.00	43,200.00	-59.13%
TOTAL INTRGOVERNMENTAL REV		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	100.00	100.00	200.00	-100.00	100.00	-50.00%
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	635.00	15,635.00	550.00	15,085.00	635.00	15.45%
100-00-44115-000-000	OPERATORS LICENSES	400.00	260.00	250.00	10.00	400.00	60.00%
100-00-44116-000-000	CIGARETTE LICENSE	100.00	100.00	100.00	0.00	100.00	0.00%
100-00-44117-000-000	SODA WATER LICENSES	100.00	100.00	80.00	20.00	100.00	25.00%
100-00-44120-000-000	OTHER BUSINESS & OCCUP LIC	0.00	100.00	0.00	100.00	100.00	#DIV/0!
100-00-44125-000-000	CABLE FRANCHISE INCOME	30,392.89	61,000.00	61,000.00	0.00	61,000.00	0.00%
100-00-44200-000-000	DOG LICENSES	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	980.89	1,100.00	1,000.00	100.00	1,100.00	10.00%
100-00-44300-000-000	BUILDING PERMITS NEW	20,800.00	50,160.00	12,000.00	38,160.00	102,240.00	752.00%
100-00-44301-000-000	BUILDING PERMITS REMODELING	8,281.17	13,000.00	10,000.00	3,000.00	37,500.00	275.00%
100-00-44302-000-000	EXTRA INSPECTIONS	0.00	160.00	100.00	60.00	640.00	540.00%
100-00-44310-000-000	CULVERT PERMITS	2,550.00	3,750.00	1,000.00	2,750.00	1,600.00	60.00%
100-00-44311-000-000	OTHER PERMITS	0.00	100.00	100.00	0.00	100.00	0.00%
100-00-44400-000-000	ZONING PERMITS & FEE'S	0.00	350.00	200.00	150.00	700.00	250.00%

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
100-00-44500-000-000	RIGHT OF WAY	0.00	0.00	100.00	-100.00	3,000.00	2900.00%
TOTAL LICENSES AND PERMITS		66,439.95	149,915.00	90,680.00	59,235.00	213,315.00	135.24%
100-00-46100-000-000	ASSESSMENT CERTIFICATION'	1,620.00	2,800.00	2,500.00	300.00	2,800.00	12.00%
100-00-46101-000-000	LIQUOR LIC PUBLICATION FEE	48.00	-24.06	20.00	-44.06	100.00	400.00%
100-00-46102-000-000	MISC CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	200.00	#DIV/0!
100-00-46310-000-000	SNOW REMOVAL	0.00	4,000.00	9,000.00	-5,000.00	9,000.00	0.00%
100-00-46420-000-000	REFUSE & GARBAGE COLLECTION	0.00	620,000.00	620,000.00	0.00	602,368.12	-2.84%
100-00-46435-000-000	RECYCLING - WINN CTY REBATE	2,870.46	5,000.00	5,000.00	0.00	5,000.00	0.00%
100-00-46720-000-000	PARKLAND FEE INCOME	12,375.00	12,375.00	10,000.00	2,375.00	9,900.00	-1.00%
100-00-46850-000-000	SITE PLANS FEES	950.00	4,850.00	0.00	4,850.00	6,000.00	#DIV/0!
TOTAL PUBLIC CHARGES FOR SERVICES		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	15,530.15	32,000.00	2,000.00	30,000.00	29,710.81	1385.54%
100-00-48101-000-000	ARPA INTEREST	8,936.50	13,226.00	1,000.00	12,226.00	0.00	-100.00%
100-00-48102-000-000	VERVE ACCTS	1,951.41	1,951.41	0.00	1,951.41	0.00	#DIV/0!
100-00-48200-000-000	RENT REVENUE	6,900.00	12,000.00	8,000.00	4,000.00	12,000.00	50.00%
100-00-48300-000-000	SALE OF FIRE EQUIPMENT	0.00	12,000.00	0.00	12,000.00	0.00	#DIV/0!
100-00-48301-000-000	SALE OF GARB/RECYCLING TOTES	3,575.00	6,000.00	3,000.00	3,000.00	2,250.00	-25.00%
100-00-48302-000-000	SALE OF EQUIPMENT OR PROPERTY	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-48500-000-000	JONES PARK TREE DONATIONS	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-48900-000-000	OTHER MISC. REVENUES	359.00	359.00	0.00	359.00	0.00	#DIV/0!
TOTAL MISC REVENUES		37,252.06	77,536.41	14,000.00	63,536.41	43,960.81	214.01%
	Proceeds from Long Term Debt						
	Proceeds Refunding Bonds & Premium						
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	622,742.96	445,000.00	177,742.96	40,000.00	-91.01%
TOTAL OTHER FINANCING SOURCES		0.00	622,742.96	445,000.00	177,742.96	40,000.00	-91.01%
TOTAL REVENUES		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	8,650.00	17,450.00	15,452.00	1,998.00	18,000.00	16.49%
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	0.00	1,000.00	-1,000.00	500.00	-50.00%
100-00-51100-321-000	TOWN BOARD DUES	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	0.00	400.00	500.00	-100.00	500.00	0.00%
100-00-51300-210-000	ATTORNEY LEGAL CONTRACT	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	1,195.00	2,000.00	-805.00	1,200.00	-40.00%
100-00-51400-200-000	GEN GOVT HR/PERSONNEL	0.00	0.00	500.00	-500.00	400.00	-20.00%
100-00-51400-310-000	GEN GOVT OFFICE SUPPLIES	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	1,474.00	2,500.00	2,500.00	0.00	6,500.00	160.00%

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
100-00-51400-320-000	GEN GOVT PUBLISHING & PRINTING	510.52	3,500.00	5,000.00	-1,500.00	4,000.00	-20.00%
100-00-51400-330-000	GEN GOVT MILEAGE	0.00	400.00	800.00	-400.00	250.00	-68.75%
100-00-51400-342-000	GEN GOVT COMPUTER & WEBSITE MA	19,767.31	27,000.00	18,000.00	9,000.00	20,300.00	12.78%
100-00-51400-390-000	GEN GOVT MISC EXP	499.45	1,000.00	1,000.00	0.00	1,000.00	0.00%
100-00-51410-110-000	ADMINISTRATOR WAGES	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	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	12,374.36	13,700.00	1,000.00	12,700.00	2,000.00	100.00%
100-00-51411-110-000	OFFICE ASST WAGES	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	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	0.00	0.00	0.00	0.00	200.00	#DIV/0!
100-00-51420-110-000	CLERK TREAS WAGES	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	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	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	793.62	9,000.00	8,000.00	1,000.00	15,000.00	87.50%
100-00-51421-110-000	DEPUTY CLERK TREAS WAGES	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	4,070.00	12,000.00	12,000.00	0.00	5,000.00	-58.33%
100-00-51440-380-000	ELECTIONS DEPT EXPENSES	2,538.23	5,000.00	5,000.00	0.00	5,000.00	0.00%
100-00-51510-211-000	AUDITOR AUDIT CONTRACT	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	27,720.00	55,440.00	55,440.00	0.00	28,000.00	-49.49%
100-00-51530-380-000	BOARD OF REVIEW DEPT EXPENSES	60.00	60.00	300.00	-240.00	60.00	-80.00%
100-00-51530-390-000	ASSMT OF PROP MISC EXP	0.00	0.00	100.00	-100.00	100.00	0.00%
100-00-51600-220-000	TOWN HALL UTILITIES	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	1,200.00	3,000.00	3,000.00	0.00	3,000.00	0.00%
100-00-51600-223-000	TOWN HALL PHONE	1,403.39	3,800.00	4,000.00	-200.00	4,000.00	0.00%
100-00-51600-225-000	TOWN HALL JANITORIAL	3,593.75	7,600.00	6,000.00	1,600.00	6,500.00	8.33%
100-00-51600-380-000	TOWN HALL DEPT EXPENSES	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	0.00	3,622.00	10,000.00	-6,378.00	3,700.00	-63.00%
100-00-51600-820-000	TOWN HALL IMPROVEMENTS	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	1,392.93	3,000.00	6,000.00	-3,000.00	2,500.00	-58.33%

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
100-00-51900-390-000	OTH GEN GOV MISC EXP	56.50	56.50	100.00	-43.50	56.50	-43.50%
100-00-51900-510-000	OTH GEN GOV PROP/LIAB INSURANC	-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	0.00	1,000.00	-1,000.00	200.00	-80.00%
	GenGvt - Pysl Exp						#DIV/0!
TOTAL GENERAL GOVERNMENT		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	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	2,499.96	5,000.00	5,000.00	0.00	5,000.00	0.00%
100-00-52200-122-000	FD CAPT SALARY	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	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	980.00	1,800.00	1,200.00	600.00	1,200.00	0.00%
100-00-52200-125-000	FD STAND BY PAY	4,786.00	7,000.00	21,500.00	-14,500.00	0.00	-100.00%
100-00-52200-126-000	FD DRILL & FIRE ALLOWANCE	5,421.25	13,000.00	13,000.00	0.00	13,000.00	0.00%
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	1,555.69	1,555.69	1,000.00	555.69	1,000.00	0.00%
100-00-52200-220-000	FD UTILITIES	3,783.08	7,000.00	6,500.00	500.00	6,695.00	3.00%
100-00-52200-221-000	FD GRASS/SNOW	1,440.00	4,000.00	4,000.00	0.00	4,000.00	0.00%
100-00-52200-223-000	FD PHONE	320.67	650.00	3,000.00	-2,350.00	650.00	-78.33%
100-00-52200-224-000	FD COMPUTER & WEBSITE	104.99	1,000.00	4,200.00	-3,200.00	5,000.00	19.05%
100-00-52200-331-000	FD TRAINING	4,338.48	9,000.00	9,000.00	0.00	9,270.00	3.00%
100-00-52200-341-000	FD SUPPLIES	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	61,540.04	245,000.00	11,000.00	234,000.00	25,000.00	127.27%
100-00-52200-361-000	FD FIRE HALL MAINT	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	29,253.10	32,000.00	5,000.00	27,000.00	7,000.00	40.00%
100-00-52200-380-000	FD DEPT EXPENSES	1,510.19	1,800.00	1,500.00	300.00	1,500.00	0.00%
100-00-52200-390-000	FD MISC EXP	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00%
100-00-52200-510-000	FD PROP/LIAB INSURANCE	-5,727.17	19,242.83	22,500.00	-3,257.17	23,000.00	2.22%
100-00-52200-810-000	FD EQUIPMENT	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	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	0.00	10.00	500.00	-490.00	515.00	3.00%
100-00-52210-322-000	2% FIRE DUES FIRE INSPECT & PU	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	0.00	0.00	17,000.00	-17,000.00	17,510.00	3.00%
100-00-52220-000-000	PUBLIC FIRE PROTECTION	0.00	165,827.00	165,827.00	0.00	165,827.00	0.00%
100-00-52300-000-000	AMBULANCE	24,980.40	24,980.40	25,207.20	-226.80	78,283.80	210.56%
	Flex Grant Funds Used				0.00		#DIV/0!
100-00-52302-000-000	FIREHOUSE SUBS GRANT FUNDS	4,145.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-52310-122-000	FIRST RESPONDER CAPT SALARY	1,249.98	2,625.00	2,625.00	0.00	2,625.00	0.00%
	First Responder Treasurer				0.00		#DIV/0!
100-00-52310-127-000	FIRST RESPONDER CALL ALLOWANCE	7,695.00	13,125.00	10,000.00	3,125.00	15,500.00	55.00%
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	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	200.00	200.00	0.00	200.00	0.00%

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
100-00-52310-810-000	FIRST RESPONDER EQUIPMENT	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	11,360.00	50,000.00	21,000.00	29,000.00	115,000.00	447.62%
100-00-52400-390-000	BUILDING INSPECTOR MISC EXP	94.00	21,000.00	1,200.00	19,800.00	0.00	-100.00%
	Pub Safety - Pysl Exp						#DIV/0!
TOTAL PUBLIC SAFETY		214,100.04	882,266.30	423,559.70	458,706.60	562,740.80	32.86%
100-00-53100-110-000	PUBLIC WORKS WAGES	0.00	0.00	0.00	0.00	67,000.00	#DIV/0!
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%
100-00-53100-131-000	Public Works WRS					4,657.00	#DIV/0!
100-00-53100-132-000	Public works HEALTH INSURANCE					18,260.00	#DIV/0!
100-00-53100-380-000	Public Works DEPT EXPENSES					5,000.00	#DIV/0!
100-00-53101-000-000	GENERAL MAINT LOCAL RDS	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	0.00	154,272.58	155,000.00	-727.42	160,000.00	3.23%
100-00-53103-000-000	TRAFFIC CONTROL	71.91	1,200.00	1,500.00	-300.00	1,500.00	0.00%
100-00-53104-000-000	RD INSPECTOR HRLY WAGE	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	621.57	1,200.00	16,253.00	-15,053.00	0.00	-100.00%
100-00-53105-000-000	DRAINAGE & CULVERTS	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	63,585.32	85,000.00	120,000.00	-35,000.00	101,557.37	-15.37%
100-00-53107-000-000	SNOW REMOVAL PRIV ROADS	2,700.50	4,000.00	9,000.00	-5,000.00	9,000.00	0.00%
100-00-53420-000-000	STREET LIGHTING	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	0.00	1,500.00	-1,500.00	1,000.00	-33.33%
100-00-53440-450-000	STORM WATER PLANNING	9,859.62	14,000.00	5,000.00	9,000.00	5,000.00	0.00%
100-00-53440-451-000	STORM WATER MANAGEMENT	6,902.90	32,000.00	50,000.00	-18,000.00	30,000.00	-40.00%
	GENERAL ENGINEERING					10,000.00	#DIV/0!
100-00-53630-000-000	REFUSE & GARBAGE COLLECTION	164,817.96	437,944.00	437,944.00	0.00	430,780.00	-1.64%
100-00-53635-000-000	RECYCLING	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	4,068.30	5,085.00	0.00	5,085.00	0.00	#DIV/0!
100-00-53640-000-000	WEED & NUISANCE CONTROL	0.00	22.28	1,000.00	-977.72	200.00	-80.00%
TOTAL PUBLIC WORKS		372,825.84	1,117,212.25	1,187,432.00	-70,219.75	1,181,579.37	-0.49%
	Shared Animal Control Position						
100-00-54100-000-000	PUBLIC HEALTH ANIMAL CONTRO	1,500.00	1,500.00	500.00	1,000.00	1,500.00	200.00%
100-00-54110-000-000	DOG TAX FEES PAID TO COUNT	1,178.00	1,178.00	1,200.00	-22.00	1,200.00	0.00%
TOTAL HEALTH & HUMAN SERVICES		2,678.00	2,678.00	1,700.00	978.00	2,700.00	58.82%
100-00-55200-110-000	PARKS WAGES	1,962.50	5,500.00	10,000.00	-4,500.00	8,000.00	-20.00%
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	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	203.69	15,600.00	3,000.00	12,600.00	2,000.00	-33.33%

Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
100-00-55201-820-000	PARKS IMPROVEMENTS	1,708.78	1,708.78	5,000.00	-3,291.22	2,500.00	-50.00%
TOTAL CULTURE, REC & EDU		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	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	0.00%
100-00-56200-456-000	ECONOMIC DEV T.I.F.	0.00	27,000.00	10,000.00	17,000.00	1,000.00	-90.00%
100-00-56200-457-000	ECONOMIC DEV 21 SOUTH	0.00	0.00	0.00	0.00	1,800.00	#DIV/0!
100-00-56300-110-000	PLANNING COMMISSION WAGES	775.00	1,700.00	1,800.00	-100.00	1,800.00	0.00%
100-00-56300-390-000	PLANNING COMMISSION MISC EXP	12,698.47	12,698.47	50,000.00	-37,301.53	500.00	-99.00%
100-00-56400-452-000	LAND USE/ZONING SURVEYING & FYG	2,700.00	16,000.00	5,000.00	11,000.00	3,000.00	-40.00%
100-00-56400-453-000	LAND USE/ZONING ENGINEERING	316.00	2,347.42	50,000.00	-47,652.58	39,000.00	-22.00%
100-00-56400-454-000	LAND USE/ZONING STM WATER POND	10,021.85	125,000.00	125,000.00	0.00	50,000.00	-60.00%
TOTAL CONSERVE & DEV		26,511.32	192,345.89	249,400.00	-57,054.11	104,700.00	-58.02%
	Omro Road - Engineering & Construct Irvine Pond						
100-00-57100-000-000	LRP ENGINEERING & CONSTRUCT	134,686.30	170,000.00	60,000.00	110,000.00	50,000.00	-16.67%
100-00-57101-000-000	LRP EST/ACQUIS/LEGAL	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!
100-00-57103-000-000	Public Works vehicle					25,000.00	#DIV/0!
100-00-57200-000-000	RESERVE FOR TOWN REVALUATION Town Hall Generator	0.00	0.00	10,000.00	-10,000.00	10,000.00	0.00%
100-00-57300-000-000	JONES POND	0.00	0.00	0.00	0.00	0.00	#DIV/0!
100-00-57301-000-000	BELLHAVEN LANE POND	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%
100-00-57400-000-000	FIRE EQUIPMENT	0.00	0.00	256,000.00	-256,000.00	0.00	-100.00%
100-00-57500-000-000	JONES PARK	0.00	0.00	30,000.00	-30,000.00	35,000.00	16.67%
TOTAL CAPITAL OUTLAY		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 Jones Park	0.00	0.00	220,000.00	-220,000.00	406,415.00	84.73%
100-00-58200-620-000	OMRO ROAD INTEREST	215,687.80	266,466.60	102,741.60	163,725.00	0.00	-100.00%
100-00-58201-620-000	STORM SEWER INTEREST	75,782.20	93,402.40	36,098.40	57,304.00	0.00	-100.00%
TOTAL DEBT SERVICE		291,470.00	359,869.00	358,840.00	1,029.00	406,415.00	13.26%
	Payroll Expenses						
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	0.00	0.00	#DIV/0!
TOTAL EXPENSES		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		-1,080,855.32	-17,047.95	17,999.91	951.96	0.00	-100.00%

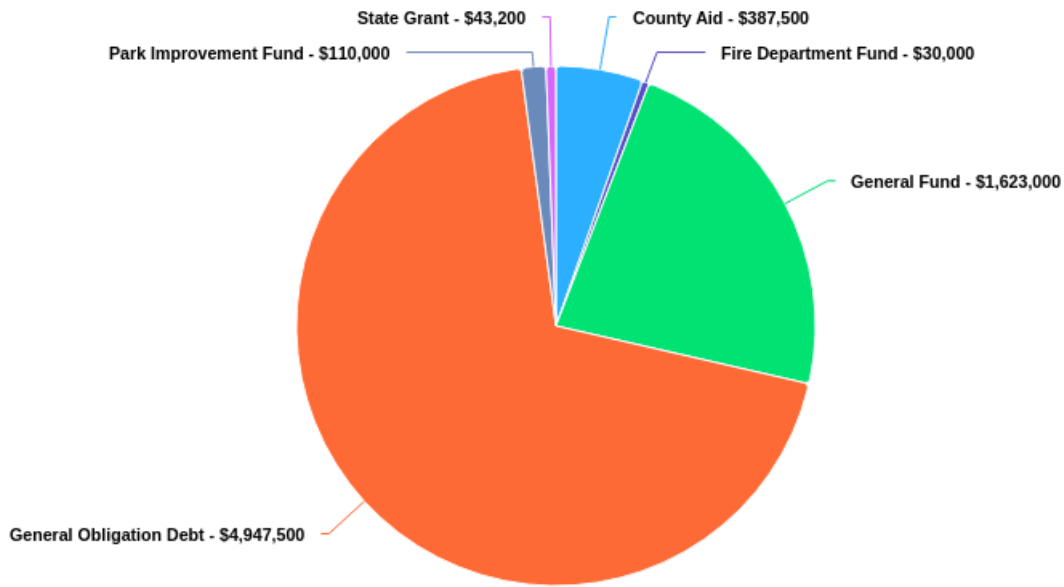
Acct. Nbr.	Short Description	2024 Actual 06/30/2024	2024 Projected	2024 Budget	2024 Projected +/-	2025 Adopted Budget	% change
TID #1 - Fund 400							
400-00-41120-000-000	TID #1 TAX INCREMENT		0.00	0.00	0.00	0.00	#DIV/0!
TOTAL TAXES			0.00	0.00	0.00	0.00	#DIV/0!
400-000-48104-000-000	TID #1 INTEREST		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	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!



Capital Improvement Plan

2025-2029

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	393,000	643,000	279,000	179,000	129,000	1,623,000
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	476,200	2,838,000	2,519,000	679,000	629,000	7,141,200

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	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

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
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	25,000	0	0	0	0	25,000
General Fund			25,000					25,000
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

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
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			285,000	1,133,000	2,315,000	675,000	625,000	5,033,000
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			476,200	2,838,000	2,519,000	679,000	629,000	7,141,200

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

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

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

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

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

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 Management Grant by April 15, 2025. Reimbursable 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	\$25,000	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. Plan on purchasing used vehicle.

Expenditures	2025	2026	2027	2028	2029	Total
Equip / Vehicles / Furnishings	25,000	0	0	0	0	25,000
Total	25,000	0	0	0	0	25,000

Funding Sources	2025	2026	2027	2028	2029	Total
General Fund	25,000	0	0	0	0	25,000
Total	25,000	0	0	0	0	25,000

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

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 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

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

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

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 as 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

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