



TOWN OF ALGOMA

2026

FINAL BUDGET

Adopted November 19, 2025



To: Honorable Town Chairperson and Town Supervisors

From: Maggie Mahoney, Administrator

Date: December 17, 2025

RE: 2026 Town of Algoma Budget

Presented herewith is the adopted budget for the Town of Algoma for the 2026 fiscal year. The 2026 budget was adopted at the November 19, 2025 Town Board meeting following the Public Hearing and Special Meeting of Electors on that same date. Previous versions were presented on September 15, September 29, and October 15. Input received at the work sessions and the public hearing were taken into consideration in creating the final budget.

The proposed 2026 General Fund budget of \$6,143,370 maintains service at prior year levels while making substantial capital improvements for the town. This is significant increase from the prior year budget of \$3,068,102 which is due to the increased capital outlay, which increased from the prior year \$2,770,500.

The budget funds all existing town staff positions with a 2% cost of living increase on January 1 and another 2% on July 1, as well as merit increases, for a total budget impact of \$18,065. The budget funds 4 elections in 2026.

The adopted budget includes \$3,008,500 of capital outlay as approved in the 2026-2030 Capital Improvement Plan. Improvements in 2026 include:

- Planning, engineering and land acquisition for the Leonard Point Road Reconstruction project.
- Construction of the south leg of the STH 21/Leonard Point Road roundabout.
- Construction of the Leonard Point Storm Water Pond.
- Fire Department replace #6 water tender and refurbish #8 Rescue/Engine truck.
- Preliminary planning and engineering for a new town municipal complex.
- Construction of a west parking lot at Jones Park.

Levy

- The total levy amount of \$1,591,479 the sum of the property tax levy of \$1,135,889 and debt service levy of \$455,590.
- The property tax levy amount of \$1,135,889 is determined by 1.52% net new construction. It is the maximum allowable levy for the town.

- The debt service levy of \$455,590 is an increase of \$49,175, or 12.1%, from the prior year and the amount is based on the debt service payment required in 2026 per the debt service schedule.

The total levy amount is a 4.3% increase from the prior year. Here is the past 5 years of town levy with the estimated mill rate for tax year 2025 (budget year 2026):

Tax Year	Budget Year	Actual Assessed Value	Total Levy	Property Tax Levy	Property Mill Rate	Debt Service Levy	Debt Service Mill Rate	Total Mill Rate	% Mill Rate change
2021	2022	\$ 752,035,000	\$1,232,489	\$1,107,182	\$1.4722	\$125,308	\$0.1666	\$1.6389	-0.3%
2022	2023	\$ 762,980,740	\$1,432,444	\$1,123,900	\$1.4732	\$308,451	\$0.4043	\$1.8774	14.6%
2023	2024	\$772,425,400	\$1,496,789	\$1,137,949	\$1.4732	\$358,840	\$0.4643	\$1.9378	3.2%
2024	2025	\$1,083,324,300	\$1,525,231	\$1,118,816	\$1.0328	\$406,415	\$0.3752	\$1.4079	-27.4%
2025	2026	\$1,096,146,000	\$1,591,479	\$1,135,889	\$1.0362	\$455,590	\$0.4156	\$1.4518	2.8%

The Town keeps 10% of the total taxes collected from all taxing jurisdictions. The following is a comparison of the current and prior year mill rate with the other taxing jurisdictions:

TAXING JURISDICTION	Mill Rate		
	2024	2025	% change
Winnebago County	3.75	3.72	-0.8%
Town of Algoma	1.41	1.45	2.8%
Fox Valley Technical College	0.72	0.71	-1.4%
Algoma Sanitary District #1	0.19	0.28	32.1%
Omro School District*	8.80	8.37	-5.1%
Oshkosh School District*	7.93	8.07	1.7%

**The Town has properties in both the Omro and Oshkosh school districts. Each property will only have one of the school district on the tax bill.*

The adopted budget includes the following updates to the fee schedule, effective January 1, 2026:

- **Town Hall Rental:** Changes are in alignment with recent policy changes including removal of Friday rental and adding a Fee Exempt Organization rental.
- **Garbage and Recycling Containers:** Updates the size and cost of the large containers to actual per contracted provider. Removes the medium container as that is no longer an option.
- **Preliminary Plat Review and Final Plat Review:** Establishes the minimal fee of \$2,000 each for a preliminary plat and increases the application fee for final plat reviews. Additional fee charges may occur based on the actual review costs incurred by town staff and town agents.

- **Work within the Right of Way Permits:** Expanded the existing right of way permit structure by adding specific permits for driveway, culvert, curb and gutter, street opening, road closure, excavation and drainage. This is standard practice for a right of way program and the intention is to track work done and ensure restoration of the right of way.

Ambulance Service Special Charge:

The City of Oshkosh provides ambulance services to the town on a fee-for-service model. The annual cost for this service was previously funded utilizing general tax dollars collected from taxpaying properties in the town. Due to budgetary constraints and to more equitably spread the cost of providing the availability of ambulance service to the entire town, the town is imposing the cost of ambulance service on properties in the form of a special charge.

The cost to provide ambulance service in 2025 is \$205,562.62. That amount is divided by the number of parcels (3056) in the town, making the cost per parcel \$67.29. The approved budget incorporates this net neutral revenue and expense.

Debt:

In 2026 the Town has \$3,960,000 in outstanding general debt obligations and is issuing a debt service levy equal to the payment due of \$455,590. In addition, the budget includes issuance of \$2,217,000 of new general obligation debt for capital projects in 2026. 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. 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. The approved budget actively prioritizes development and looks to create the next Tax Increment District in the town.

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

ATTACHMENTS:

1. Town Officials & Staff
2. Town Organizational Chart
3. 2026 Budget Calendar
4. Budget Public Hearing Notice
5. 2025 Tax Rate All Jurisdictions
6. Fee Schedule effective January 1, 2026
7. Debt Service Schedule and Town Indebtedness
8. Detailed Adopted Budget
9. 2026-2030 Capital Improvement Plan



TOWN OFFICIALS & STAFF

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

VACANT, Deputy Clerk/Treasurer

Jason Loduha, Public Works Director

Kevin Sawicki, Fire Chief

VACANT, Office Assistant

Phil Kleman, Town Engineer, McMahon Associates Inc

Action Appraisers, Assessor

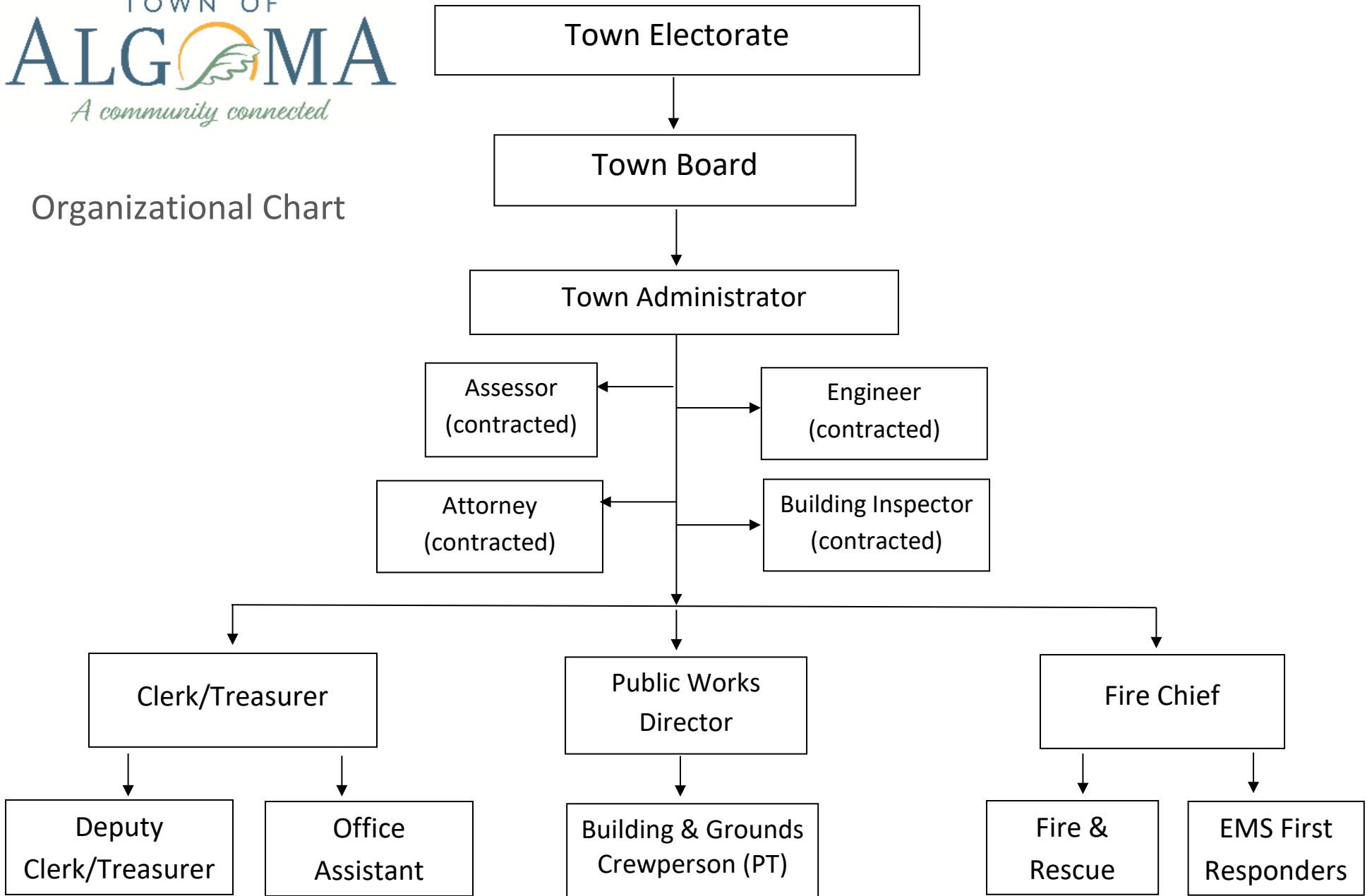
Ashley C. Lehocky, Town Attorney, Town Counsel Law & Litigation LLC

Winnebago County Sheriff's Office

McMahon Associates, Inc, Building Inspections



Organizational Chart



Adopted by Town Board
11/20/24

Calendar for 2026 Budget Adoption

Presented 6/18/25



Wednesday, June 18, 2025 – Town Board Meeting

- Town Administrator distributes 2026 Budget Adoption Calendar

Wednesday, July 16, 2025 – 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 17, 2025 – 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.

Thursday August 14, 2025 – Department and Capital Improvement Plan Requests Due to Town Administrator. Internal departmental budget meetings to review/revise requests Aug 21 – Sep 4.

Wednesday, August 20, 2025 – Town Board Meeting

- Initial discussion about Capital Improvement Plan.

Monday, September 15, 2025 – Budget Meeting

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

Monday, September 29, 2025 – Budget Meeting

- Administrator’s Recommended budget presented to the Board.

(IF NEEDED) Monday, October 6, 2025 – Budget Meeting

- Administrator’s Revised budget presented to the Board.

Wednesday, October 15, 2025 – 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 19, 2025

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 2026 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 19, 2025 at 5:45 p.m., at the Algoma Town Hall, 15 N Oakwood Rd, Oshkosh, WI 54904, A PUBLIC HEARING on the PROPOSED 2026 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 2026 budget.

Town of Algoma General Fund	2025 Adopted	2026 Proposed	\$ Change	% Change	% of 2026 Budget
REVENUES:					
Property Taxes:					
General Fund Levy	1,118,816	1,135,836	17,020	1.5%	18.5%
Debt Service Levy	406,415	455,590	49,175	12.1%	7.4%
Other (MFL, Lottery Credit)	69,400	2	(69,398)	-100.0%	0.0%
Special Assessments	0	0	0	0.0%	0.0%
Intergovernmental Revenues	540,827	590,899	50,072	9.3%	9.6%
Licenses & Permits	213,315	203,510	(9,805)	-4.6%	3.3%
Fines, Forfeitures, & Penalties	0	0	0	0.0%	0.0%
Public Charges for Services	635,368	843,033	207,665	32.7%	13.7%
Intergovernmental Charges for Services	0	0	0	0.0%	0.0%
Miscellaneous Revenues	43,961	60,000	16,039	36.5%	1.0%
Other Financing Sources	40,000	2,854,500	2,814,500	7036.3%	46.5%
TOTAL REVENUES	3,068,102	6,143,370	3,075,268	100.2%	100.0%

EXPENSES:					
General Government	538,855	607,448	68,593	12.7%	9.9%
Public Safety	562,741	699,285	136,544	24.3%	11.4%
Public Works	1,181,579	1,240,141	58,562	5.0%	20.2%
Health & Human Services	2,700	2,700	0	0.0%	0.0%
Culture, Recreation, & Education	33,112	31,306	(1,806)	-5.5%	0.5%
Conservation & Development	104,700	98,400	(6,300)	-6.0%	1.6%
Capital Outlay	238,000	3,008,500	2,770,500	1164.1%	49.0%
Debt Service	406,415	455,590	49,175	12.1%	7.4%
TOTAL EXPENSES	3,068,102	6,143,370	3,075,268	100.2%	100.0%

FUND BALANCES:

General Fund	Committed	Unassigned	Total
<i>as of 9/30/25</i>	740,656	622,563	1,363,219
<i>Projected Year End 2025</i>	689,546	652,771	1,342,318
<i>Projected Year End 2026</i>	115,438	652,771	768,209

Special Revenue Funds	Parks	Fire/First Res	Total
<i>as of 9/30/25</i>	111,944	43,913	155,857
<i>Projected Year End 2025</i>	123,869	45,893	169,762
<i>Projected Year End 2026</i>	15,869	51,393	67,262

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

**TOWN OF ALGOMA
WINNEBAGO COUNTY, WISCONSIN
2025 TAX RATE**

Taxing Jurisdiction	2024 Levy	2024 Rate/Mill	2025 Levy	2025 Rate/Mill	Rate Change	Percent Change
STATE OF WISCONSIN	0	0.00	0	0.00	0.00	0.0%
WINNEBAGO COUNTY	4,058,349	3.75	4,080,603	3.72	-0.03	-0.7%
TOWN OF ALGOMA	1,525,231	1.41	1,591,479	1.45	0.04	2.8%
FOX VALLEY TECHNICAL COLLEGE	777,863	0.72	776,228	0.71	-0.01	-1.6%
ALGOMA SANITARY DISTRICT #1	199,212	0.19	305,837	0.28	0.09	46.8%
OMRO SCHOOL DISTRICT	75,551	8.80	71,996	8.37	-0.43	-4.9%
TOTAL LEVY	6,636,207	14.87	6,826,143	14.53	-0.34	-2.3%
SCHOOL LEVY TAX CREDIT		-1.77		-1.75		
NET MILL RATE FOR OMRO SCHOOL DISTRICT PROPERTIES		13.10		12.78	-0.32	-2.4%

Taxing Jurisdiction	2024 Levy	2024 Rate/Mill	2025 Levy	2025 Rate/Mill	Rate Change	Percent Change
STATE OF WISCONSIN	0	0.00	0	0.00	0.00	0.0%
WINNEBAGO COUNTY	4,058,349	3.75	4,080,603	3.72	-0.03	-0.7%
TOWN OF ALGOMA	1,525,231	1.41	1,591,479	1.45	0.04	2.8%
FOX VALLEY TECHNICAL COLLEGE	777,863	0.72	776,228	0.71	-0.01	-1.6%
ALGOMA SANITARY DISTRICT #1	199,212	0.19	305,837	0.28	0.09	46.8%
OSHKOSH SCHOOL DISTRICT	8,524,797	7.93	8,775,537	8.07	0.14	1.8%
TOTAL LEVY	15,085,452	14.00	15,529,684	14.23	0.23	1.7%
SCHOOL LEVY TAX CREDIT		-1.77		-1.75		
NET MILL RATE FOR OMRO SCHOOL DISTRICT PROPERTIES		12.23		12.48	0.25	2.1%

	2024	2025	Percent Change
TOTAL TOWN ASSESSED VALUE	1,083,324,300	1,096,146,000	1.2%
STATE SCHOOL CREDIT	1,913,130	1,922,893	0.5%
SCHOOL CREDIT RATE/MILL	1.77	1.75	-1.1%

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/19/25</i>			
				<i>Effective 1/1/26</i>	
Code Section	Fee Type	Description	2025	2026	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	330.00	1/1/2025
§ Sec. 135	Electrical Permit	Includes 1 electrical inspection	170.00	170.00	4/15/2020
§ Sec. 135	Plumbing Permit	Includes 1 plumbing inspection	170.00	170.00	1/1/2025
§ Sec. 135	Heating, Ventilation, Air Conditioning (HVAC) Permit	Includes 1 HVAC inspection	170.00	170.00	1/1/2025
§ Sec. 135	Deck/Porch Permit	Includes 3 inspections (footing, framing and final).	490.00	490.00	4/15/2020
§ Sec. 139	Raze Permit	Includes 2 inspections (pre and post raze).	340.00	340.00	4/15/2020

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/19/25</i>			
				<i>Effective 1/1/26</i>	
Code Section	Fee Type	Description	2025	2026	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.	160.00	160.00	4/15/2020
WORK WITHIN THE RIGHT OF WAY PERMITS					
§ Sec. 288	Driveway Permit	Per driveway/access residential and non-residential	50.00	100.00	1/1/2026
§ Sec. 288	Culvert Permit	Per new/replacement culvert	100.00	250.00	1/1/2026
		Per temporary driveway/culvert extension	100.00	100.00	1/1/2026
§ Sec. 288	Curb and Gutter Permit	Per curb cut		250.00	1/1/2026
		Per new/replacement curb and gutter		250.00	1/1/2026
§ Sec. 288	Street Opening Permit	Per street opening		1,000.00	1/1/2026
§ Sec. 288	Road Closure Permit	Per day closure fee		100.00	1/1/2026
§ Sec. 288	Excavation Permit	Per excavation		100.00	1/1/2026
		Boring Fee, per bore		125.00	1/1/2026
		Per Linear Foot Fee		\$0.15/ft (\$5000 maximum)	1/1/2026
§ Sec. 288	Drainage Permit	Includes grading, cleaning, ditch liners, drain tile, piping, and sump pump connections and discharge.		100.00	1/1/2026
§ 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.		10.00	10.00	1/1/2025
§ 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
BUSINESS LICENSES					
§ Sec. 302-1	Transient Business License		100.00	100.00	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

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/19/25</i>			
				<i>Effective 1/1/26</i>	
Code Section	Fee Type	Description	2025	2026	Last updated
§ 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	7.00	1/1/2025
TOWN HALL RENTAL					
Policy adopted 10.15.25	Fee Exempt Organization Rental	Rental Damage Deposit may be required.		0.00	1/1/2026
Policy adopted 10.15.25	Private Individual Rental	Rental Damage Deposit is also required.	250.00	250.00	1/1/2026
Policy adopted 10.15.25	Rental Damage Deposit	Rental Damage Deposit may be waived for Exempt Organization rentals during town hall business hours.	200.00	200.00	9/6/2023
GARBAGE AND RECYCLING CONTAINERS					
§ Sec. 328-24	Large 95 Gallon Container		95.00 each	115.00 each	1/1/2026
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
§ 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

TOWN OF ALGOMA FEE SCHEDULE		<i>Approved 11/19/25</i>			
				<i>Effective 1/1/26</i>	
Code Section	Fee Type	Description	2025	2026	Last updated
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	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.	TBD	2000.00	1/1/2026
§ Sec. 225	Final Plat 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.	500.00	2000.00	1/1/2026
§ 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 2026

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		
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
	3,550,000.00		981,935.00	4,531,935.00		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		5,216,176.23

2026 Total Indebtedness 3,960,000.00

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	\$ 1,132,739,700
Statutory Limitation % (Wis Stats 67.03)	x 5%
	<u>\$ 56,636,985</u>
Total outstanding GO debt applicable to debt limitation	<u>3,960,000</u>
Legal debt margin for new debt	\$ 52,676,985

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	\$ 56,636,985
	60%
Town self imposed limit	<u>\$ 33,982,191</u>
Total outstanding GO debt	<u>3,960,000</u>
Town margin for new debt	30,022,191

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

2026 Operating Revenue	2,679,280	does not include 2026 debt service levy of \$455,590 or capital outlay
	x 25%	
amount should not exceed	<u>\$ 669,820</u>	
amount levied in 2026	455,590	

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 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	0.00%
100-00-41102-000-000	GO REFUNDING BONDS LEVY	0.00	406,415.00	406,415.00	0.00	455,590.00	12.10%
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	1,049,741.88	1,118,816.00	-69,074.12	1,135,836.00	1.52%
100-00-41150-000-000	MFL TAXES	2.28	2.28	200.00	-197.72	2.28	-98.86%
100-00-41801-000-000	PERSONAL PROPERTY TAX INT	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-41802-000-000	LOTTERY CREDIT	55,138.38	69,200.00	69,200.00	0.00	0.00	-100.00%
TOTAL TAXES		55,140.66	1,525,359.16	1,594,631.00	-69,271.84	1,591,428.28	-0.20%
100-00-42300-000-000	SA - 2022 PAVING	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00%
100-00-43410-000-000	STATE SHARED REVENUES	0.00	249,866.58	249,866.58	0.00	258,330.91	3.39%
100-00-43420-000-000	2% FIRE DUES	0.00	46,051.52	42,100.00	3,951.52	46,000.00	9.26%
100-00-43430-000-000	EXEMPT COMPUTER	0.00	263.97	270.00	-6.03	263.97	-2.23%
100-00-43440-000-000	PERSONAL PROPERTY AID	4,685.85	4,685.85	4,685.85	0.00	4,685.85	0.00%
100-00-43530-000-000	TRANSPORTATION AIDS	82,711.40	165,422.80	165,422.80	0.00	190,236.22	15.00%
100-00-43540-000-000	RECYCLING GRANTS	12,432.03	12,432.03	12,500.00	-67.97	12,500.00	0.00%
100-00-43550-000-000	VIDEO SERV PROVIDER FEE	0.00	15,175.31	15,175.00	0.31	15,175.31	0.00%
100-00-43650-000-000	FOREST CROPLAND/MGED FOREST	0.00	6.46	6.46	0.00	6.46	0.00%
100-00-43690-000-000	EMS FLEX GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-43695-000-000	FIREHOUSE SUBS GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-43750-000-000	ECONOMIC DEVELOPMENT	0.00	0.00	7,600.00	-7,600.00	8,000.00	5.26%
100-00-43790-000-000	DNR STORMWATER MGMT GRANT	150,000.00	150,000.00	43,200.00	106,800.00	55,700.00	28.94%
TOTAL INTRGOVERNMENTAL REV		249,829.28	643,904.52	540,826.69	103,077.83	590,898.72	9.26%
100-00-44100-000-000	BUSINESS/OCCUP LICENSE	100.00	100.00	100.00	0.00	100.00	0.00%
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	640.00	640.00	635.00	5.00	640.00	0.79%
100-00-44115-000-000	OPERATORS LICENSES	373.00	412.00	400.00	12.00	400.00	0.00%
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	0.00	0.00	100.00	-100.00	0.00	-100.00%
100-00-44120-000-000	OTHER BUSINESS & OCCUP LIC	0.00	0.00	100.00	-100.00	100.00	0.00%
100-00-44125-000-000	CABLE FRANCHISE INCOME	31,083.83	61,000.00	61,000.00	0.00	61,000.00	0.00%
100-00-44200-000-000	DOG LICENSES	2,130.00	3,000.00	4,000.00	-1,000.00	4,000.00	0.00%
100-00-44201-000-000	WINNEBAGO CTY DOG LICENSES	1,048.88	1,100.00	1,100.00	0.00	1,050.00	-4.55%
100-00-44300-000-000	BUILDING PERMITS NEW	59,490.00	110,610.00	102,240.00	8,370.00	100,000.00	-2.19%
100-00-44301-000-000	BUILDING PERMITS REMODELING	14,375.00	27,000.00	37,500.00	-10,500.00	30,000.00	-20.00%
100-00-44302-000-000	EXTRA INSPECTIONS	0.00	0.00	640.00	-640.00	320.00	-50.00%
100-00-44310-000-000	CULVERT PERMITS	1,100.00	4,000.00	1,600.00	2,400.00	0.00	-100.00%
100-00-44311-000-000	OTHER PERMITS	0.00	0.00	100.00	-100.00	100.00	0.00%
100-00-44400-000-000	ZONING PERMITS & FEE'S	0.00	0.00	700.00	-700.00	700.00	0.00%
100-00-44500-000-000	RIGHT OF WAY	100.00	1,500.00	3,000.00	-1,500.00	5,000.00	66.67%
TOTAL LICENSES AND PERMITS		110,540.71	209,462.00	213,315.00	-3,853.00	203,510.00	-4.60%
100-00-46100-000-000	ASSESSMENT CERTIFICATION'	1,630.00	2,800.00	2,800.00	0.00	2,800.00	0.00%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
100-00-46101-000-000	LIQUOR LIC PUBLICATION FEE	40.00	40.00	100.00	-60.00	80.00	-20.00%
100-00-46102-000-000	MISC CHARGES FOR SERVICES	0.00	0.00	200.00	-200.00	200.00	0.00%
100-00-46310-000-000	SNOW REMOVAL	0.00	5,500.00	9,000.00	-3,500.00	6,800.00	-24.44%
100-00-46420-000-000	REFUSE & GARBAGE COLLECTION	-440.00	602,368.12	602,368.12	0.00	606,600.00	0.70%
100-00-46435-000-000	RECYCLING - WINN CTY REBATE	2,793.60	5,000.00	5,000.00	0.00	5,000.00	0.00%
	AMBULANCE SERVICE				0.00	205,652.62	0.00%
100-00-46720-000-000	PARKLAND FEE INCOME	5,775.00	5,775.00	9,900.00	-4,125.00	9,900.00	0.00%
100-00-46850-000-000	PLAT & SITE PLAN FEES	2,750.00	5,650.00	6,000.00	-350.00	6,000.00	0.00%
TOTAL PUBLIC CHARGES FOR SERVICES		12,548.60	627,133.12	635,368.12	-8,235.00	843,032.62	32.68%
100-00-48100-000-000	INTEREST GENERAL ACCOUNTS	18,965.66	31,500.00	29,710.81	1,789.19	25,000.00	-15.86%
100-00-48101-000-000	ARPA INTEREST	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-48102-000-000	VERVE ACCTS	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-48103-000-000	LGIP	27,459.44	55,000.00	0.00	55,000.00	25,000.00	0.00%
100-00-48200-000-000	RENT REVENUE	5,700.00	6,700.00	12,000.00	-5,300.00	10,000.00	-16.67%
100-00-48300-000-000	SALE OF FIRE EQUIPMENT	12,000.00	12,000.00	0.00	12,000.00	0.00	0.00%
100-00-48301-000-000	SALE OF GARB/RECYCLING TOTES	1,115.00	1,115.00	2,250.00	-1,135.00	0.00	-100.00%
100-00-48302-000-000	SALE OF EQUIPMENT OR PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-48500-000-000	JONES PARK TREE DONATIONS	150.00	150.00	0.00	150.00	0.00	0.00%
100-00-48900-000-000	OTHER MISC. REVENUES	12,567.00	12,639.35	0.00	12,639.35	0.00	0.00%
TOTAL MISC REVENUES		77,957.10	119,104.35	43,960.81	75,143.54	60,000.00	36.49%
	PROCEEDS FROM LONG TERM DEBT					2,217,000.00	0.00%
	USE OF COMMITTED FUNDS	0.00	40,000.00	0.00	40,000.00	527,500.00	0.00%
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	40,000.00	-40,000.00	110,000.00	175.00%
TOTAL OTHER FINANCING SOURCES		0.00	40,000.00	40,000.00	0.00	2,854,500.00	7036.25%
TOTAL REVENUES		506,016.35	3,164,963.15	3,068,101.62	96,861.53	6,143,369.62	100.23%
100-00-51100-110-000	TOWN BOARD WAGES	7,550.00	18,000.00	18,000.00	0.00	18,000.00	0.00%
100-00-51100-130-000	TOWN BOARD SOC SEC/MEDICARE	577.61	1,377.00	1,377.00	0.00	1,377.00	0.00%
100-00-51100-209-000	ATTORNEY LEGAL FIRE DEPT	0.00	200.00	500.00	-300.00	500.00	0.00%
100-00-51100-321-000	TOWN BOARD DUES	1,490.00	1,490.00	1,435.00	55.00	1,490.00	3.83%
100-00-51100-390-000	TOWN BOARD MISC EXP	0.00	500.00	500.00	0.00	500.00	0.00%
100-00-51300-210-000	ATTORNEY LEGAL CONTRACT	890.00	12,000.00	14,000.00	-2,000.00	14,000.00	0.00%
100-00-51300-218-000	ATTORNEY ORD CODIFICATION	1,195.00	1,195.00	1,200.00	-5.00	4,000.00	233.33%
100-00-51400-200-000	GEN GOVT HR/PERSONNEL	131.83	300.00	400.00	-100.00	200.00	-50.00%
100-00-51400-305-000	GEN GOVT HR/PERSONNEL SUPPLIES/EXP				0.00	400.00	0.00%
100-00-51400-310-000	GEN GOVT OFFICE SUPPLIES	285.36	2,000.00	3,000.00	-1,000.00	3,000.00	0.00%
100-00-51400-315-000	GEN GOVT OFFICE EQUIPMENT	6,499.16	7,500.00	6,500.00	1,000.00	6,500.00	0.00%
100-00-51400-320-000	GEN GOVT PUBLISHING & PRINTING	58.68	4,000.00	4,000.00	0.00	4,000.00	0.00%
100-00-51400-330-000	GEN GOVT MILEAGE	0.00	0.00	250.00	-250.00	0.00	-100.00%
100-00-51400-342-000	GEN GOVT COMPUTER & WEBSITE MA	9,575.24	22,000.00	20,300.00	1,700.00	25,000.00	23.15%
100-00-51400-390-000	GEN GOVT MISC EXP	222.75	400.00	1,000.00	-600.00	500.00	-50.00%
100-00-51410-110-000	ADMINISTRATOR WAGES	55,157.80	110,853.74	110,853.74	0.00	119,409.45	7.72%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
100-00-51410-130-000	ADMINISTRATOR SOC SEC/MEDICARE	4,196.46	8,480.31	8,480.31	0.00	9,134.82	7.72%
100-00-51410-131-000	ADMINISTRATOR WRS	3,833.48	7,704.33	7,704.33	0.00	8,597.48	11.59%
100-00-51410-132-000	ADMINISTRATOR HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-51410-133-000	ADMINISTRATOR LIFE INSURANCE	75.05	167.40	167.40	0.00	151.20	-9.68%
100-00-51410-380-000	ADMINISTRATOR DEPT EXPENSES	1,384.73	2,000.00	2,000.00	0.00	4,000.00	100.00%
100-00-51411-110-000	OFFICE ASST WAGES	17,213.54	28,600.00	34,611.20	-6,011.20	32,711.89	-5.49%
100-00-51411-130-000	OFFICE ASST SOC SEC/MEDICARE	1,314.02	2,188.00	2,647.76	-459.76	2,502.46	-5.49%
100-00-51411-131-000	OFFICE ASST WRS	1,196.35	1,973.00	2,405.48	-432.48	2,355.26	-2.09%
100-00-51411-132-000	OFFICE ASST HEALTH INSURANCE		29.15		29.15	12,011.17	0.00%
100-00-51411-133-000	OFFICE ASST LIFE INSURANCE	22.00	0.00	26.16	-26.16	24.48	-6.42%
100-00-51411-380-000	OFFICE ASST DEPT EXP	0.00	0.00	200.00	-200.00	200.00	0.00%
100-00-51420-110-000	CLERK TREAS WAGES	35,570.11	71,737.34	71,487.34	250.00	78,951.14	10.44%
100-00-51420-130-000	CLERK TREAS SOC SEC/MEDICARE	2,612.08	5,487.91	5,468.78	19.13	6,039.76	10.44%
100-00-51420-131-000	CLERK TREAS WRS	2,472.12	4,985.62	4,968.37	17.25	5,684.48	14.41%
100-00-51420-132-000	CLERK TREAS HEALTH INSURANCE	10,532.06	20,905.32	20,905.32	0.00	24,031.19	14.95%
100-00-51420-133-000	CLERK TREAS LIFE INSURANCE	0.00	0.00	72.00	-72.00	0.00	-100.00%
100-00-51420-380-000	CLERK TREAS DEPT EXPENSES	1,336.83	4,000.00	2,500.00	1,500.00	10,400.00	316.00%
100-00-51420-390-000	CLERK TREAS MISC EXP	11,100.67	13,500.00	15,000.00	-1,500.00	9,000.00	-40.00%
100-00-51421-110-000	DEPUTY CLERK TREAS WAGES	24,982.61	47,000.00	50,887.76	-3,887.76	41,542.56	-18.36%
100-00-51421-130-000	DEP CLERK TR SOC SEC/MEDICARE	1,846.97	3,600.00	3,892.91	-292.91	3,178.01	-18.36%
100-00-51421-131-000	DEPUTY CLERK TREAS WRS	1,747.41	3,243.00	3,536.70	-293.70	2,991.06	-15.43%
100-00-51421-132-000	DEPUTY CLERK TREAS HEALTH	5,988.86	11,500.00	14,652.11	-3,152.11	22,514.28	53.66%
100-00-51421-133-000	DEPUTY CLERK TREAS LIFE INSURANCE	120.15	206.20	308.28	-102.08	0.00	-100.00%
100-00-51421-390-000	DEPUTY CLERK TREAS MISC EXP	160.98	200.00	500.00	-300.00	500.00	0.00%
100-00-51440-110-000	ELECTIONS WAGES	3,949.03	3,949.03	5,000.00	-1,050.97	13,000.00	160.00%
100-00-51440-380-000	ELECTIONS DEPT EXPENSES	1,164.84	2,000.00	5,000.00	-3,000.00	6,000.00	20.00%
100-00-51510-211-000	AUDITOR AUDIT CONTRACT	9,250.50	20,000.00	16,000.00	4,000.00	18,000.00	12.50%
100-00-51530-212-000	ASSMT OF PROP ASSESSOR CONTRAC	14,748.00	28,000.00	28,000.00	0.00	28,000.00	0.00%
100-00-51530-380-000	BOARD OF REVIEW DEPT EXPENSES	210.00	210.00	60.00	150.00	350.00	483.33%
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	4,633.23	8,000.00	8,000.00	0.00	8,300.00	3.75%
100-00-51600-221-000	TOWN HALL GRASS/SNOW	860.00	3,000.00	3,000.00	0.00	3,100.00	3.33%
100-00-51600-223-000	TOWN HALL PHONE	1,449.84	4,000.00	4,000.00	0.00	8,000.00	100.00%
100-00-51600-225-000	TOWN HALL JANITORIAL	3,338.22	6,500.00	6,500.00	0.00	6,700.00	3.08%
100-00-51600-380-000	TOWN HALL DEPT EXPENSES	1,926.28	7,000.00	7,000.00	0.00	7,200.00	2.86%
100-00-51600-510-000	TOWN HALL PROP/LIAB INSURANCE	2,371.97	14,924.97	3,700.00	11,224.97	14,000.00	278.38%
100-00-51600-820-000	TOWN HALL IMPROVEMENTS	0.00	0.00	3,000.00	-3,000.00	3,100.00	3.33%
100-00-51900-313-000	OTHER GEN GOV POSTAGE	1,031.61	2,500.00	2,500.00	0.00	3,700.00	48.00%
100-00-51900-390-000	OTH GEN GOV MISC EXP	70.00	360.00	56.50	303.50	200.00	253.98%
100-00-51900-510-000	OTH GEN GOV PROP/LIAB INSURANC	3,032.00	7,837.33	11,000.00	-3,162.67	11,000.00	0.00%
100-00-51900-515-000	OTHER GEN GOV UNEMPLOY. COMP	0.00	0.00	200.00	-200.00	200.00	0.00%
	GenGvt - Pyrll Exp						
TOTAL GENERAL GOVERNMENT		259,375.43	527,604.65	538,854.45	-11,249.81	606,347.69	12.53%
100-00-52200-120-000	FD CHIEF SALARY	4,999.98	10,000.00	10,000.00	0.00	10,000.00	0.00%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
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	2,500.00	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	1,150.00	2,400.00	1,200.00	1,200.00	2,400.00	100.00%
100-00-52200-125-000	FD STAND BY PAY	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-52200-126-000	FD DRILL & FIRE ALLOWANCE	5,611.25	13,000.00	13,000.00	0.00	13,000.00	0.00%
100-00-52200-130-000	FD SOC SEC/MEDICARE	1,975.89	3,970.00	2,900.00	1,070.00	4,000.00	37.93%
100-00-52200-215-000	FD TOWN ALLOW TO FD	1,954.19	1,954.19	1,000.00	954.19	2,000.00	100.00%
100-00-52200-220-000	FD UTILITIES	4,205.44	6,695.00	6,695.00	0.00	6,695.00	0.00%
100-00-52200-221-000	FD GRASS/SNOW	1,610.00	4,000.00	4,000.00	0.00	4,000.00	0.00%
100-00-52200-223-000	FD PHONE	384.36	650.00	650.00	0.00	650.00	0.00%
100-00-52200-224-000	FD COMPUTER & WEBSITE	1,530.14	5,200.00	5,000.00	200.00	5,000.00	0.00%
100-00-52200-331-000	FD TRAINING	6,390.93	9,885.35	9,270.00	615.35	9,270.00	0.00%
100-00-52200-341-000	FD SUPPLIES	5,621.40	7,000.00	3,500.00	3,500.00	6,000.00	71.43%
100-00-52200-360-000	FD VEHICLE MAINT	9,233.75	22,500.00	25,000.00	-2,500.00	22,500.00	-10.00%
100-00-52200-361-000	FD FIRE HALL MAINT	6,188.27	10,000.00	10,000.00	0.00	10,000.00	0.00%
100-00-52200-362-000	FD SERVICE/REPAIR EQUIP	3,598.22	7,000.00	7,000.00	0.00	7,000.00	0.00%
100-00-52200-380-000	FD DEPT EXPENSES	31.50	500.00	1,500.00	-1,000.00	1,500.00	0.00%
100-00-52200-390-000	FD MISC EXP	438.31	2,148.27	1,000.00	1,148.27	1,000.00	0.00%
	FD ACCIDENT/INJURY INSURANCE				0.00	2,000.00	0.00%
100-00-52200-510-000	FD PROP/LIAB INSURANCE	4,491.63	30,940.30	23,000.00	7,940.30	28,000.00	21.74%
100-00-52200-810-000	FD EQUIPMENT	980.47	4,200.00	4,000.00	200.00	4,000.00	0.00%
100-00-52210-000-000	2% FIRE DUES SERVICE AWARD	10,000.25	10,000.25	10,300.00	-299.75	10,300.00	0.00%
100-00-52210-128-000	2% FIRE DUES INSPECT REL TRAIN	0.00	0.00	515.00	-515.00	515.00	0.00%
100-00-52210-322-000	2% FIRE DUES FIRE INSPECT & PU	1,740.00	5,665.00	5,665.00	0.00	5,665.00	0.00%
100-00-52210-810-000	2% FIRE DUES DIST EQUIPMENT	9,560.00	9,560.00	17,510.00	-7,950.00	17,510.00	0.00%
100-00-52220-000-000	PUBLIC FIRE PROTECTION	0.00	165,827.00	165,827.00	0.00	170,802.00	3.00%
100-00-52300-000-000	AMBULANCE	78,283.80	78,283.80	78,283.80	0.00	205,652.62	162.70%
	Flex Grant Funds Used	0.00	0.00		0.00	0.00	0.00%
100-00-52302-000-000	FIREHOUSE SUBS GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-52310-122-000	FIRST RESPONDER CAPT SALARY	1,249.98	2,499.96	2,625.00	-125.04	2,625.00	0.00%
100-00-52310-127-000	FIRST RESPONDER CALL ALLOWANCE	7,830.00	15,500.00	15,500.00	0.00	15,500.00	0.00%
100-00-52310-130-000	FIRST RESPONDER SOC SEC/MEDICA	694.83	1,200.00	1,200.00	0.00	1,200.00	0.00%
100-00-52310-331-000	FIRST RESPONDER TRAINING	1,264.99	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%
100-00-52310-810-000	FIRST RESPONDER EQUIPMENT	3,458.61	6,000.00	6,000.00	0.00	6,000.00	0.00%
100-00-52400-130-000	BUILDING INSPECTOR SOC SEC/MED	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-52400-213-000	BUILDING INSPECTOR CONTRACT	42,902.87	110,000.00	115,000.00	-5,000.00	110,000.00	-4.35%
100-00-52400-390-000	BUILDING INSPECTOR MISC EXP	0.00	0.00	0.00	0.00	0.00	0.00%
	Pub Safety - Pyrrl Exp	0.00					0.00%
TOTAL PUBLIC SAFETY		223,581.02	562,179.12	562,740.80	-561.68	700,384.62	24.46%
100-00-53001-000-000	GENERAL ENGINEERING	0.00	3,000.00	10,000.00	-7,000.00	25,000.00	150.00%
100-00-53100-110-000	PUBLIC WORKS WAGES	18,873.08	66,706.46	67,000.00	-293.54	84,991.58	26.85%
100-00-53100-130-000	PUBLIC WORKS SOC SEC/MEDICARE	1,443.79	5,103.04	5,125.00	-21.96	6,501.86	26.87%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
100-00-53100-131-000	PUBLIC WORKS WRS	1,311.68	4,602.74	4,657.00	-54.26	6,119.39	31.40%
100-00-53100-132-000	PUBLIC WORKS HEALTH INS	0.00	0.00	18,260.00	-18,260.00	0.00	-100.00%
100-00-53100-133-000	PUBLIC WORKS LIFE INSURANCE		106.28	0.00	106.28	118.08	0.00%
100-00-53100-380-000	PUBLIC WORKS DEPT EXPENSES	2,879.11	5,000.00	5,000.00	0.00	5,200.00	4.00%
100-00-53101-000-000	GENERAL MAINT LOCAL RDS	6,256.75	122,000.00	115,000.00	7,000.00	120,000.00	4.35%
100-00-53102-000-000	HWY & ST. CONST LOCAL RDS	9,100.80	140,000.00	160,000.00	-20,000.00	160,000.00	0.00%
100-00-53103-000-000	TRAFFIC CONTROL	94.69	1,000.00	1,500.00	-500.00	16,500.00	1000.00%
100-00-53104-000-000	RD INSPECTOR HRLY WAGE	957.00	957.00	0.00	957.00		0.00%
100-00-53104-130-000	RD INSPECTOR SOC SEC/MEDICARE	73.20	73.20	0.00	73.20		0.00%
100-00-53104-390-000	RD INSPECTOR MISC	142.89	142.89	0.00	142.89		0.00%
100-00-53105-000-000	DRAINAGE & CULVERTS	5,588.23	20,000.00	15,000.00	5,000.00	20,000.00	33.33%
100-00-53106-000-000	SNOW REMOVAL EXPENSE	58,103.76	95,000.00	101,557.37	-6,557.37	105,000.00	3.39%
100-00-53107-000-000	SNOW REMOVAL PRIV ROADS	3,688.63	5,000.00	9,000.00	-4,000.00	5,000.00	-44.44%
100-00-53420-000-000	STREET LIGHTING	3,960.52	9,000.00	9,000.00	0.00	9,300.00	3.33%
100-00-53432-000-000	SIDEWALK MAINT	0.00	0.00	1,000.00	-1,000.00	1,000.00	0.00%
100-00-53440-450-000	STORM WATER PLANNING	1,170.00	4,000.00	5,000.00	-1,000.00	4,000.00	-20.00%
100-00-53440-451-000	STORM WATER MANAGEMENT	7,987.30	30,000.00	30,000.00	0.00	35,000.00	16.67%
100-00-53630-000-000	REFUSE & GARBAGE COLLECTION	172,143.66	430,780.00	430,780.00	0.00	416,444.00	-3.33%
100-00-53635-000-000	RECYCLING	87,486.75	193,500.00	193,500.00	0.00	219,866.40	13.63%
100-00-53635-343-000	RECYCLING TOTES GARB/RECY	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-53640-000-000	WEED & NUISANCE CONTROL	0.00	200.00	200.00	0.00	100.00	-50.00%
TOTAL PUBLIC WORKS		381,261.84	1,136,171.61	1,181,579.37	-45,407.76	1,240,141.31	4.96%
100-00-54100-000-000	PUBLIC HEALTH ANIMAL CONTRO	1,500.00	1,500.00	1,500.00	0.00	1,500.00	0.00%
100-00-54110-000-000	DOG TAX FEES PAID TO COUNT	945.25	1,200.00	1,200.00	0.00	1,200.00	0.00%
TOTAL HEALTH & HUMAN SERVICES		2,445.25	2,700.00	2,700.00	0.00	2,700.00	0.00%
100-00-55200-110-000	PARKS WAGES	3,269.45	4,138.52	8,000.00	-3,861.48	4,000.00	-50.00%
100-00-55200-130-000	PARKS SOC SEC/MEDICARE	250.11	316.59	612.00	-295.41	306.00	-50.00%
100-00-55200-363-000	PARKS MAINTENANCE EXP	9,643.22	25,000.00	20,000.00	5,000.00	21,000.00	5.00%
100-00-55200-390-000	PARKS MISC EXP	892.34	1,500.00	2,000.00	-500.00	1,000.00	-50.00%
100-00-55201-820-000	PARKS IMPROVEMENTS	0.00	0.00	2,500.00	-2,500.00	5,000.00	100.00%
TOTAL CULTURE, REC & EDU		14,055.12	30,955.11	33,112.00	-2,156.89	31,306.00	-5.45%
100-00-56200-110-000	ECONOMIC DEV COMMITTEE WAGES	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-56200-455-000	ECONOMIC DEV WC-IDB	0.00	0.00	7,600.00	-7,600.00	8,000.00	5.26%
100-00-56200-456-000	ECONOMIC DEV T.I.F.	0.00	0.00	1,000.00	-1,000.00	10,000.00	900.00%
100-00-56200-457-000	ECONOMIC DEV 21 SOUTH	0.00	0.00	1,800.00	-1,800.00	10,000.00	455.56%
100-00-56300-110-000	PLANNING COMMISSION WAGES	1,400.00	2,525.00	1,800.00	725.00	2,200.00	22.22%
100-00-56300-390-000	PLANNING COMMISSION MISC EXP	36.00	36.00	500.00	-464.00	200.00	-60.00%
100-00-56400-452-000	LAND USE/ZONING SURVEYING & FYG	5,717.04	12,000.00	3,000.00	9,000.00	8,000.00	166.67%
100-00-56400-453-000	LAND USE/ZONING ENGINEERING	4,349.69	49,000.00	39,000.00	10,000.00	10,000.00	-74.36%
100-00-56400-454-000	LAND USE/ZONING STM WATER POND	0.00	43,200.00	50,000.00	-6,800.00	50,000.00	0.00%
TOTAL CONSERVE & DEV		11,502.73	106,761.00	104,700.00	2,061.00	98,400.00	-6.02%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
100-00-57100-000-000	LRP ENGINEERING & CONSTRUCT	109,913.16	200,000.00	50,000.00	150,000.00	100,000.00	100.00%
100-00-57101-000-000	LRP EST/ACQUIS/LEGAL	4,650.00	4,650.00	0.00	4,650.00	210,000.00	0.00%
100-00-57102-000-000	LPR SOUTH LEG ROUNDABOUT	5,000.00	40,000.00	40,000.00	0.00	347,500.00	768.75%
100-00-57103-000-000	PUBLIC WORKS VEHICLE	21,446.20	21,446.20	25,000.00	-3,553.80	0.00	-100.00%
100-00-57200-000-000	RESERVE FOR TOWN REVALUATION	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	0.00%
100-00-57301-000-000	BELLHAVEN LANE POND	15,146.74	25,902.07	0.00	25,902.07	0.00	0.00%
100-00-57302-000-000	LEONARD POINT DETENTION POND	3,500.00	10,000.00	78,000.00	-68,000.00	1,157,000.00	1383.33%
100-00-57400-000-000	FIRE EQUIPMENT	0.00	0.00	0.00	0.00	764,000.00	0.00%
100-00-57104-000-000	TOWN HALL BOILER REPLACEMENT		24,970.00	0.00	24,970.00		0.00%
	RESERVE FOR FIRE EQUIPMENT					0.00	0.00%
	SERVER REPLACEMENT					10,000.00	0.00%
	MUNICIPAL COMPLEX ENG/CONSTRUCT					200,000.00	0.00%
	MUNICIPAL COMPLEX EST/ACQUIS/LEGAL					100,000.00	0.00%
100-00-57500-000-000	JONES PARK	0.00	35,000.00	35,000.00	0.00	110,000.00	214.29%
TOTAL CAPITAL OUTLAY		159,656.10	361,968.27	238,000.00	123,968.27	3,008,500.00	1164.08%
100-00-58100-610-000	GO REFUNDING BOND PRINCIPAL	275,000.00	275,000.00	406,415.00	-131,415.00	335,000.00	-17.57%
	Jones Park	0.00	0.00	0.00	0.00	0.00	0.00%
100-00-58200-620-000	OMRO ROAD INTEREST	50,445.80	97,690.80	0.00	97,690.80	120,590.00	0.00%
100-00-58201-620-000	STORM SEWER INTEREST	17,724.20	33,724.20	0.00	33,724.20		0.00%
TOTAL DEBT SERVICE		343,170.00	406,415.00	406,415.00	0.00	455,590.00	12.10%
	Payroll Expenses						
100-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENSES		1,395,047.49	3,134,754.76	3,068,101.62	66,653.14	6,143,369.62	100.23%
NET REVENUES AND EXPENSES		-889,031.14	30,208.40	0.00	30,208.39	0.00	0.00%

TID #1 - Fund 400

400-00-41120-000-000	TID #1 TAX INCREMENT	0.00	0.00	0.00	0.00	53.00	0.00%
TOTAL TAXES		0.00	0.00	0.00	0.00	53.00	0.00%
400-000-48104-000-000	TID #1 INTEREST	0.00	0.00	0.00	0.00	0.00	0.00%
400-00-48904-000-000	MISCELLANEOUS INCOME	0.00	0.00	1,000.00	0.00	0.00	-100.00%
TOTAL MISCELLANEOUS REVENUE		0.00	0.00	1,000.00	0.00	0.00	-100.00%
400-00-49140-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00%
400-00-49300-000-000	FUND BALANCE APPLIED	0.00	0.00	6,000.00	0.00	0.00	-100.00%

Acct. Nbr.	Short Description	2025 Actual 6/30/25	2025 Projected	2025 Budget	2025 Projected +/-	2026 Adopted Budget	% change
TOTAL OTHER FINANCING SOURCES		0.00	0.00	6,000.00	0.00	0.00	-100.00%
TOTAL TID #1 REVENUES		0.00	0.00	7,000.00	0.00	53.00	-99.24%
400-00-51401-200-000	TID #1 ADMINISTRATION	150.00	150.00	5,000.00	4,850.00	5,000.00	0.00%
TOTAL GENERAL GOVERNMENT		150.00	150.00	5,000.00	4,850.00	5,000.00	0.00%
400-00-56201-456-000	TID #1 PLANNING	0.00	0.00	2,000.00	0.00	0.00	-100.00%
TOTAL CONSERVATION & DEVELOPMENT		0.00	0.00	2,000.00	0.00	0.00	-100.00%
400-00-57700-820-003	WATERMAIN EXTENSION CONSTRUCT	221.75	14,179.32	0.00	-221.75	0.00	0.00%
TOTAL CAPITAL OUTLAY		221.75	14,179.32	0.00	-221.75	0.00	0.00%
400-00-58300-600-000	TID #1 LONG TERM DEBT PRINCIPAL	0.00	0.00	0.00	0.00	5,122.30	0.00%
400-00-58301-620-000	TID #1 LONG TERM DEBT INTEREST	0.00	0.00	0.00	0.00	30,890.41	0.00%
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	36,012.71	0.00%
400-00-59100-390-000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%
400-00-59200-000-000	TRANSFER TO GENERAL FUND	0.00	29,240.14	0.00	0.00	0.00	0.00%
TOTAL OTHER FINANCING USES		0.00	29,240.14	0.00	0.00	0.00	0.00%
TOTAL TID #1 EXPENSES		371.75	43,569.46	7,000.00	6,628.25	41,328.71	490.41%
NET TID #1 REVENUES AND EXPENSES		-371.75	-43,569.46	0.00	0.00	-41,275.71	

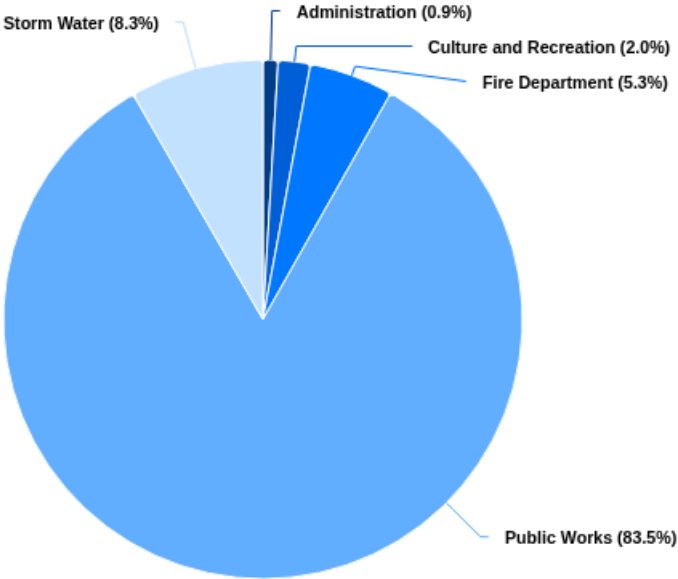
TID #1 Interest	2,946.27	5,900.00	5,000.00
TID #1 Fund Balance 12/31	134,085.63	93,469.90	57,194.19



Capital Improvement Plan

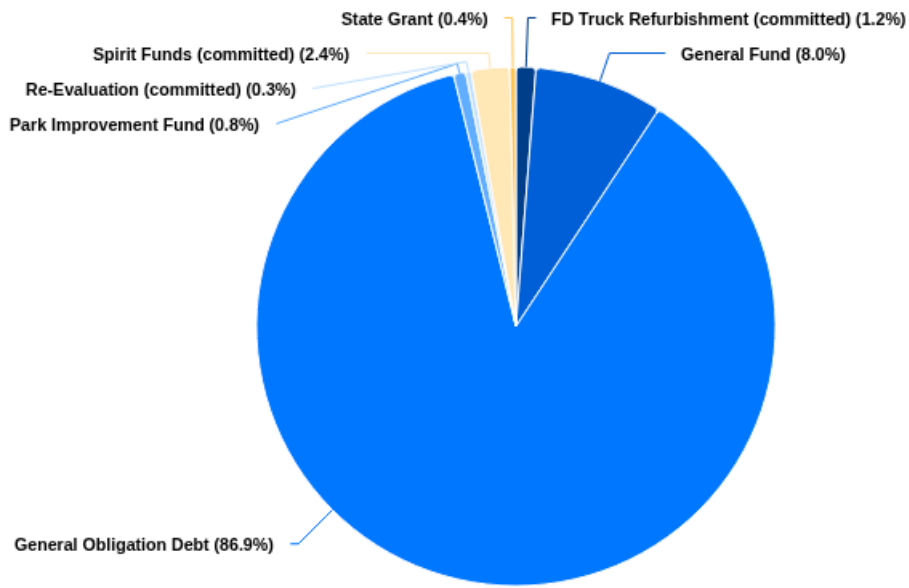
2026-2030

2026 through 2030
Capital Improvement Plan
 Algoma, Wisconsin
Department Summary



Department	2026	2027	2028	2029	2030	Total
Administration	14,000	23,000	23,000	73,000	4,000	137,000
Culture and Recreation	115,000	150,000			25,000	290,000
Fire Department	764,000					764,000
Public Works	1,137,500	6,029,000	4,699,000	136,000	140,000	12,141,500
Storm Water	1,212,700					1,212,700
GRAND TOTAL	3,243,200	6,202,000	4,722,000	209,000	169,000	14,545,200

2026 through 2030
Capital Improvement Plan
 Algoma, Wisconsin
Funding Source Summary



Source	2026	2027	2028	2029	2030	Total
FD Truck Refurbishment (committed)	180,000					180,000
General Fund	333,000	302,000	205,000	159,000	169,000	1,168,000
General Obligation Debt	2,217,000	5,900,000	4,517,000			12,634,000
Park Improvement Fund	110,000					110,000
Re-Evaluation (committed)				50,000		50,000
Spirit Funds (committed)	347,500					347,500
State Grant	55,700					55,700
GRAND TOTAL	3,243,200	6,202,000	4,722,000	209,000	169,000	14,545,200

2026 through 2030
Capital Improvement Plan
 Algoma, Wisconsin
Projects & Funding Sources By Department

Department	Project #	Priority	2026	2027	2028	2029	2030	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
Election Tabulators	<i>AD-27-01</i>	1	0	19,000	19,000	19,000	0	57,000
General Fund				19,000	19,000	19,000		57,000
Server Replacement	<i>AD-26-01</i>	1	10,000	0	0	0	0	10,000
General Fund			10,000					10,000
Town Re-evaluation	<i>AD-29-02</i>	1	0	0	0	50,000	0	50,000
Re-Evaluation (committed)						50,000		50,000
Administration Total			14,000	23,000	23,000	73,000	4,000	137,000

Culture and Recreation								
Jones Park Playground Surface Upgrades	<i>CR-27-01</i>	1	0	150,000	0	0	0	150,000
General Fund				150,000				150,000
Jones Park West Parking Lot	<i>CR-25-01</i>	1	110,000	0	0	0	0	110,000
Park Improvement Fund			110,000					110,000
Lake Butte des Morts Public Landing	<i>CR-26-02</i>	1	5,000	0	0	0	0	5,000
General Fund			5,000					5,000
Update Comprehensive Outdoor Recreation Plan	<i>CR-25-03</i>	1	0	0	0	0	25,000	25,000
General Fund							25,000	25,000
Culture and Recreation Total			115,000	150,000	0	0	25,000	290,000

Fire Department								
Refurbish #8 Rescue/Engine 21	<i>FD-25-01</i>	1	314,000	0	0	0	0	314,000
FD Truck Refurbishment (committed)			180,000					180,000
General Fund			134,000					134,000
Replace #6 Tender 21	<i>FD-26-01</i>	1	450,000	0	0	0	0	450,000
General Obligation Debt			450,000					450,000
Fire Department Total			764,000	0	0	0	0	764,000

Public Works								
Clairville Road Extension South from STH 21	<i>PW-26-04</i>	1	20,000	200,000	4,517,000	0	0	4,737,000
General Fund			20,000					20,000
General Obligation Debt				200,000	4,517,000			4,717,000
Leonard Point Road - East to West	<i>PW-28-01</i>	1	0	0	50,000	0	0	50,000
General Fund					50,000			50,000
Leonard Point Road - STH 21 to Highland Shore Ln	<i>PW-26-02</i>	1	310,000	1,900,000	0	0	0	2,210,000
General Obligation Debt			310,000	1,900,000				2,210,000
Municipal Complex	<i>BD-26-01</i>	1	300,000	3,800,000	0	0	0	4,100,000
General Obligation Debt			300,000	3,800,000				4,100,000
Road Resurfacing (Mill and Pave)	<i>PW-AN-04</i>	1	160,000	129,000	132,000	136,000	140,000	697,000
General Fund			160,000	129,000	132,000	136,000	140,000	697,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
STH 21 & Leonard Point Road Roundabout South Leg	<i>PW-26-01</i>	1	347,500	0	0	0	0	347,500
Spirit Funds (committed)			347,500					347,500
Public Works Total			1,137,500	6,029,000	4,699,000	136,000	140,000	12,141,500

Storm Water

Leonard Point Road Wet Detention Pond	<i>SW-26-01</i>	1	1,157,000	0	0	0	0	1,157,000
General Obligation Debt			1,157,000					1,157,000
Storm Water Management Plan Update	<i>SW-24-01</i>	1	55,700	0	0	0	0	55,700
State Grant			55,700					55,700
Storm Water Total			1,212,700	0	0	0	0	1,212,700
GRAND TOTAL			3,243,200	6,202,000	4,722,000	209,000	169,000	14,545,200

Capital Improvement Plan
Algoma, Wisconsin

Project Name **Server Replacement**
Project # **AD-26-01**

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	2026	2027	2028	2029	2030	Total
Equip / Vehicles / Furnishings	10,000	0	0	0	0	10,000
Total	10,000	0	0	0	0	10,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	10,000	0	0	0	0	10,000
Total	10,000	0	0	0	0	10,000

Capital Improvement Plan
Algoma, Wisconsin

Project Name **Election Tabulators**
Project # **AD-27-01**

Total Project Cost	\$57,000	Contact	Clerk/Treasurer
Department	Administration	Type	Equipment
Category	Equipment: Miscellaneous	Priority	2 - Very Important
Status	Active	Useful Life	4 years

Description

As of 2025 the town has 7 election tabulator machines (badger books). They each a 4 year lifecycle, plan would be to replace 2 machines each year starting in 2027 at an estimated cost of \$9370 per machine.

Will look for grant funding opportunities as well s cooperative purchase with county and other municipalities to get a discount.

Justification

Current tabulators will be 10 years old in 2026. Useful life is 4-10 years.

Expenditures	2026	2027	2028	2029	2030	Total
Equip / Vehicles / Furnishings	0	19,000	19,000	19,000	0	57,000
Total	0	19,000	19,000	19,000	0	57,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	19,000	19,000	19,000	0	57,000
Total	0	19,000	19,000	19,000	0	57,000

Capital Improvement Plan
Algoma, Wisconsin

Project Name **Town Re-evaluation**
Project # **AD-29-02**

Total Project Cost	\$50,000	Contact	Clerk/Treasurer
Department	Administration	Type	Unassigned
Category	Planning	Priority	2 - Very Important
Status	Active	Useful Life	5 years

Description

Town re-evaluation as necessary. The last one was conducted in 2024.

The town reserves \$10,000 annually to fund the process periodically as needed.

Justification

Towns conduct re-evaluations to ensure that property taxes are distributed fairly and to comply with state laws. Since market conditions, property improvements, and other economic factors cause property values to change over time, regular reassessments are necessary to prevent inequities from developing among taxpayers.

Expenditures	2026	2027	2028	2029	2030	Total
Other	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Re-Evaluation (committed)	0	0	0	50,000	0	50,000
Total	0	0	0	50,000	0	50,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$24,000	Contact	Administrator
Department	Administration	Type	Equipment
Category	Equipment: Computers	Priority	3 - Important
Status	Active	Useful Life	5 years

Description

Replace 1-2 town computers and IT hardware/equipment 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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
4,000	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

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
4,000	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 Name **Jones Park West Parking Lot**
Project # **CR-25-01**

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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
35,000	Construction / Maintenance	110,000	0	0	0	0	110,000
	Total	110,000	0	0	0	0	110,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
35,000	Park Improvement Fund	110,000	0	0	0	0	110,000
	Total	110,000	0	0	0	0	110,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$41,000	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 2025 (for 2026-2030 plan). These should be updated every 5 years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
16,000	Planning / Design	0	0	0	0	25,000	25,000
	Total	0	0	0	0	25,000	25,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
16,000	General Fund	0	0	0	0	25,000	25,000
	Total	0	0	0	0	25,000	25,000

Capital Improvement Plan
Algoma, Wisconsin

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

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

Justification

Repairs are needed to address wear and improve safety, access and overall usability for the public.

Expenditures	2026	2027	2028	2029	2030	Total
Other	5,000	0	0	0	0	5,000
Total	5,000	0	0	0	0	5,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	5,000	0	0	0	0	5,000
Total	5,000	0	0	0	0	5,000

Capital Improvement Plan
Algoma, Wisconsin

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

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 replaces as necessary.

Expenditures	2026	2027	2028	2029	2030	Total
Construction / Maintenance	0	150,000	0	0	0	150,000
Total	0	150,000	0	0	0	150,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	150,000	0	0	0	150,000
Total	0	150,000	0	0	0	150,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$314,000	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.

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	2026	2027	2028	2029	2030	Total
Equip / Vehicles / Furnishings	314,000	0	0	0	0	314,000
Total	314,000	0	0	0	0	314,000

Funding Sources	2026	2027	2028	2029	2030	Total
FD Truck Refurbishment (committed)	180,000	0	0	0	0	180,000
General Fund	134,000	0	0	0	0	134,000
Total	314,000	0	0	0	0	314,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$450,000	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. New water tender used to supply water during 911 emergency, specifically in areas without fire hydrants.

Justification

The current tender is a 1995 Ford L8000 (30+ years old) in in need of an in depth overhaul of to fix significant mechanical and electrical issues.NFPA recommends removing trucks from primary response at 20 years of age and retiring them at 25 years of age.

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	2026	2027	2028	2029	2030	Total
Equip / Vehicles / Furnishings	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Obligation Debt	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Budget Impact

The budget impact would include the cost of the vehicle and annual maintenance such as oil change, battery replacement every 3 years and tires every 7 years. The current 1995 Ford Tender is aging, and maintenance/repair costs are increasing. The value of the 1995 Ford is estimated at \$50, 000 to \$75,000. Purchasing a new truck is anywhere from 6-18 months out and costs are predicted to rise. A new truck will provide savings in the annual truck maintenance/repair account. A new truck will also provide better reliability to the fire department and town residents.

Capital Improvement Plan
Algoma, Wisconsin

Project Name **Municipal Complex**
Project # **BD-26-01**

Total Project Cost	\$4,100,000	Contact	Administrator
Department	Public Works	Type	Improvement
Category	Buildings	Priority	1 - Critical
Status	Active	Useful Life	50 years

Description

The town conducted a Municipal Complex Needs Analysis in 2025 for an analysis of present and future needs, and fiscal realities of maintaining, renovating, expanding, and/or building new facilities to house the town operations and meeting spaces. A new location within the town should be considered. This analysis includes the option of adding the fire department to the municipal complex.

Costs and timeline entered are placeholder based on general amount from the study of \$4,000,000 plus \$100,000 for land acquisition until the Board decides their course of action. Costs for owner purchased and/or owner installed items still TBD such as specialized equipment, IT, security, etc...

Justification

The town hall is well beyond its useful life and is in need of extensive repairs and renovation.

Expenditures	2026	2027	2028	2029	2030	Total
Construction / Maintenance	0	3,800,000	0	0	0	3,800,000
Planning / Design	200,000	0	0	0	0	200,000
Land Acquisition	100,000	0	0	0	0	100,000
Total	300,000	3,800,000	0	0	0	4,100,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Obligation Debt	300,000	3,800,000	0	0	0	4,100,000
Total	300,000	3,800,000	0	0	0	4,100,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$387,500	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 (Highway Safety Improvement Program funds added)
- Town pays remaining balance of \$278,494 plus any additional costs including design, utilities, real estate and signage. Will use Spirit Fund grant to cover these costs.

Justification

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

Prior	Expenditures	2026	2027	2028	2029	2030	Total
40,000	Construction / Maintenance	347,500	0	0	0	0	347,500
	Total	347,500	0	0	0	0	347,500

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
40,000	Spirit Funds (committed)	347,500	0	0	0	0	347,500
	Total	347,500	0	0	0	0	347,500

Total Project Cost	\$2,260,000	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.

The updated cost estimate as of August 2025 is:

- Construction \$5,400,000 + Construction Engineering \$648,000=\$6,048,000
- The federal/state funding is capped at \$4,152,708.
- Town paying for the remaining \$1,895,292 balance plus land acquisition costs estimated at \$210,000 (increased based on updated estimate of land for \$140,000 plus \$70,000 costs for acquisition and appraisal services)
- 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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
50,000	Construction / Maintenance	0	1,900,000	0	0	0	1,900,000
	Land Acquisition	210,000	0	0	0	0	210,000
	Planning / Design	100,000	0	0	0	0	100,000
	Total	310,000	1,900,000	0	0	0	2,210,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
50,000	General Obligation Debt	310,000	1,900,000	0	0	0	2,210,000
	Total	310,000	1,900,000	0	0	0	2,210,000

Capital Improvement Plan
Algoma, Wisconsin

Project Name **Clairville Road Extension South from STH 21**
Project # **PW-26-04**

Total Project Cost	\$4,737,000	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.

Update per August 2025: Project shown constructed in one year in 2028 as an estimate. Will work with surrounding jurisdictions and possibly seek grant funding. Can change typical section type and/or phase the project too.

- The length of this road segment, from the south end of the south RAB approach being constructed by WisDOT is ~4800 lane feet. Assuming same typical section as the Leonard Point Road Project the cost per mile for the LPR project is \$4,320,000/mile:
- Construction (.91 miles @\$4,320,000)=\$3,931,200
- Engineering (assume 20% for design, bidding and construction)=\$786,240
- ROW acquisition (66 ft width) = 7.3 acres. Cost not included as may be dedicated by developer.

Estimates DO NOT INCLUDE storm water and bridge costs.

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total
Construction / Maintenance	0	0	4,517,000	0	0	4,517,000
Planning / Design	20,000	200,000	0	0	0	220,000
Total	20,000	200,000	4,517,000	0	0	4,737,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Obligation Debt	0	200,000	4,517,000	0	0	4,717,000
General Fund	20,000	0	0	0	0	20,000
Total	20,000	200,000	4,517,000	0	0	4,737,000

Capital Improvement Plan
Algoma, Wisconsin

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

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	2026	2027	2028	2029	2030	Total
Planning / Design	0	0	50,000	0	0	50,000
Total	0	0	50,000	0	0	50,000

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	50,000	0	0	50,000
Total	0	0	50,000	0	0	50,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$867,000	Contact	Public Works Director
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.

2025: Melrose Park (5 streets)

2026: TBD

Justification

Maintenance extends the useful life of the road.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
170,000	Construction / Maintenance	160,000	129,000	132,000	136,000	0	557,000
	Unassigned	0	0	0	0	140,000	140,000
	Total	160,000	129,000	132,000	136,000	140,000	697,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
170,000	General Fund	160,000	129,000	132,000	136,000	140,000	697,000
	Total	160,000	129,000	132,000	136,000	140,000	697,000

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$142,100	Contact	Administrator
Department	Storm Water	Type	Improvement
Category	Storm Sewer/Drainage	Priority	3 - Important
Status	Active	Useful Life	10 years

Description

This grant was amended in August 2025 to include the update to the storm water management plan as listed below and adds a stormwater utility feasibility study for a total cost of \$25,000, which increases the grant by \$12,500, and extended the grant one additional year.

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	2026	2027	2028	2029	2030	Total
86,400	Unassigned	55,700	0	0	0	0	55,700
	Total	55,700	0	0	0	0	55,700

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
86,400	State Grant	55,700	0	0	0	0	55,700
	Total	55,700	0	0	0	0	55,700

Capital Improvement Plan
Algoma, Wisconsin

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

Total Project Cost	\$1,235,000	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.

The updated August 2025 project cost estimate is \$971,000 (\$928,000 construction, \$43,000 engineering/construction administration) plus \$186,000 for land acquisition, which increased based on appraisal of this property.

The original project cost estimate as of July 2024 is \$1,073,000 included an estimated \$78,000 for land acquisition.

Justification

Regional storm water pond to meet our MS4 requirements.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
78,000	Construction / Maintenance	928,000	0	0	0	0	928,000
	Unassigned	186,000	0	0	0	0	186,000
	Planning / Design	43,000	0	0	0	0	43,000
	Total	1,157,000	0	0	0	0	1,157,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
78,000	General Obligation Debt	1,157,000	0	0	0	0	1,157,000
	Total	1,157,000	0	0	0	0	1,157,000