

CITY OF PLYMOUTH

2024 Annual Budget



LETTER OF TRANSMITTAL

November 2023

**The Honorable Mayor Donald O. Pohlman, Council President Greg Hildebrand,
Members of the Common Council, and Citizens:**

2023 has been a year of new beginnings for the City of Plymouth. 2023 saw the creation of the City's first Strategic Plan to steer the next three years of development and projects in the City of Plymouth. 2023 also saw the selection of a new Police Chief and Finance Director to help guide Plymouth into the future. In addition, over the course of 2023 the City completed a number of important projects, including the creation of a new revolving loan program, creation of a searchable online municipal code, sale of the H.C. Laack building (aka Cheese Counter) to a non-profit, and the reconstruction of Clifford Street and Pony Lane. The City also extended TID#4 for affordable housing purposes.

In addition, the City made project selections for the remainder of the American Rescue Plan Act (ARPA) funding. In 2022, ARPA funding was used to purchase new SCBA tanks for the Fire Department. In 2023, the City completed Fiber Optic Expansion to Well 11, Well 12, and the Sunset Lift Station and signed an agreement to fund gate railroad crossings at Highland Avenue and Pleasant View Road. Any remaining ARPA funds need to be obligated by December 31, 2024 and spent by December 31, 2026.

Several significant City projects are planned for 2024 including the reconstruction of Forest Ave, a decision on the direction for Mill Pond Dam project (the spillway on the Dam must be improved or the dam removed by June 2025), continued cyber security upgrades, and the use of TID#4 funding to develop a program to promote affordable housing. Staff also plans to begin police radio replacements, improvements to the golf course driving range, and flooring upgrades at the aquatic center. In addition, the City will be keeping an eye toward the future with the closure of TID#4 in 2025. This closure will provide an opportunity for the City to provide residents with levy relief while at the same time develop long term plan for capital projects.

On the Utility side, 2024 continues the planning phases of a new substation in the southern portion of our service territory, a Wastewater Treatment Plant Digester Roof Replacement, continued work on rebuilding and replacing of electric lines, and prepping for construction of a storage facility for electric utility materials. The Water Utility and Wastewater Utility are not planning for rate increases in 2024, while the Electric Utility will be preparing a rate case for an increase to go into effect in 2024. The Electric Utility has not raised rates since 2015.

As the City and Utility continue to deal with high inflation and longer equipment lead times, we continue to seek out ideas and strategies that will not only maintain, but improve the infrastructure, financial stability, and quality services of the City. As an organization, the City of Plymouth is committed to looking forward and planning for the future.

2024 BUDGET

The 2024 annual budget for the City of Plymouth is transmitted herein for the following funds:

- General Fund
- Debt Service Fund
- Capital Projects Fund
- Enterprise Funds (Plymouth Utilities (Electric, Water, Sewer) and Stormwater)
- Special Revenue Funds
- Internal Service Funds (Self-Health Insurance & Risk Management)

The 2023 budget was prepared based on several parameters recommended by the Finance & Personnel Committee. A \$100,000 adjustment to the tax levy, the budget includes no increase to the water rates/sewer rates and a potential increase to the electric rates. The garbage fee increases as planned (10-year phase-in of garbage & recycling costs to special charge) by \$8.53 and an \$0.86 adjustment to the recycling fee. The 2024 budget includes no new debt for general fund or enterprise funds. Additional debt for the Electric Utility may be considered mid-year pending the timing of the new substation.

GENERAL FUND HIGHLIGHTS

Total annual revenue for the City of Plymouth General Fund totals \$8,082,552. The property tax levy increases \$100,000. From an expense perspective, our budget includes a 4% payroll increase and targeted increases for specific positions. The employee contribution requirement for health insurance continues at 10%, which is anticipated to move to 12% in 2025 to match the police union contract.

ACTIVITY MEASURES

Activity measures continue to be provided in the annual budget to quantify many of the essential services we provide. While 2023 did not see the direct impact of COVID-19 on planned projects, several activities and projects were still affected by COVID or were completed a year late due to COVID. Both 2020 to 2022 activity measures may deviate from previous trends and should not be used in projecting future trends.

DEBT SERVICE FUND

The principal and interest payments for the General Fund totals \$486,960 in 2023 and will be \$382,600 in 2024. Debt service payment begin to decrease in 2025.

CAPITAL PROJECTS FUND

The Capital Projects Fund includes a General Fund contribution of \$1,022,757. An additional, \$142,267 of estimated revenue is also coming from the enacted half-percent sales tax for Sheboygan County and \$6,925 is expected from the Town of Plymouth for their contribution to fire department capital costs. The full capital improvement plan is included as an appendix to this document.



PLYMOUTH UTILITIES BUDGET

Total estimated revenue for Plymouth Utilities (water, sewer, electric) is \$32,029,434. Purchased power is forecasted using information provided by WPPI. Total estimated expenses for the Utility is \$31,096,101. This does not include the Stormwater Utility.

SPECIAL REVENUE FUND

The garbage and recycling fund include a \$92.10 special fee for garbage and a \$38.02 special fee for recycling. The special fees appear on the tax bill. The current garbage and recycling contract with Waste Management will end on December 31, 2026. Over the 10-year period, garbage and recycling costs will transition to being fully covered by a special fee and those properties that receive the service will pay the cost. The change in financing this service (which occurred in 2016) was to ensure appropriate cost recovery from the individuals that receive the benefit of the service.

MISCELLANEOUS

The City has several other funds not listed above allocated for specific uses. These funds are listed below and additional detail can be found in each related budget section.

- List of internal service funds: 71-Health Insurance Fund, 72-Risk Insurance Fund.
- Large Funds: 41- TID#4, 42- TID#5
- Small Funds: 20- Committee fund, 21-Business Revolving Loan Fund, 22-USDA Revolving Loan Fund, 25-Housing Fund, 26-Water Sewer Lateral Revolving Loan Fund, , 43- TID#6, 65-Stormwater Utility, , 80-American Rescue Plan Fund

Similar to previous budgets, the 2024 Budget was prepared with the future in mind. The Common Council, staff, and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while maintaining exemplary service levels in the City. Our employees are proud of their work and I hope you are as well, as we move out of 2023 and into 2024. We are confident the 2024 Budget places the City in great financial shape to balance resident needs and proactively address the issues affecting Plymouth. Thank you for your time and effort in reviewing the 2024 Budget

Respectfully submitted,

Tim Blakeslee, City Administrator/Utilities Manager

Cathy Austin, P.E., Director of Public Works

Chris Russo, Finance Director

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LEADERSHIP & ORGANIZATIONAL CHART

Who We Are?

The City of Plymouth (including Plymouth Utilities) is governed by nine part-time elected officials including a Mayor. The Common Council serves as the legislative branch of local government while the Mayor services as the executive head. The Mayor presides at the Common Council meetings and may vote in the case of a tie and may also veto acts of the Common Council. Day-to-day operations are coordinated by the City Administrator/Utilities Manager (Chief Administrative Officer) and department heads.



Elected Officials

Donald O. Pohlman, Mayor

Greg Hildebrand, Council President, 1st District

Diane Gilson, Alderman, 1st District

John Nelson, Alderman, 2nd District

Angie Matzdorf, Alderman, 2nd District

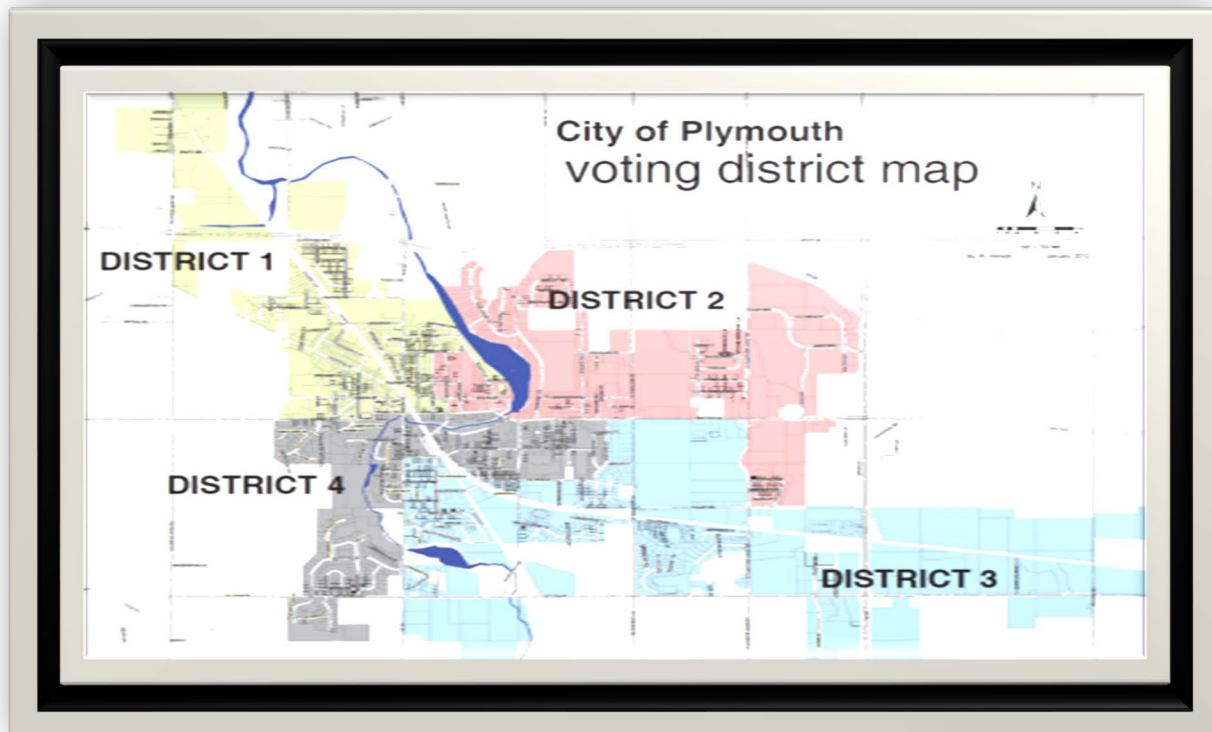
Jeffrey Tauscheck, Alderman, 3rd District

Robert Schilsky, Alderman, 3rd District

David Herrmann, Alderman, 4th District

Mike Penkwitz, Alderman, 4th District

Matthew Mooney, Municipal Judge



Municipal Staff

Chief Administrative Officer (CAO)

Tim Blakeslee, City Administrator/Utilities Manager*

City Clerk and Treasurer's Office

Paul Seymour, City Treasurer
Anna Voigt, City Clerk

Fire Department

Ryan Pafford, Fire Chief
Rory Beebe, Assistant Chief
Mike Birschbach, Assistant Chief

Police Department

Ken Ruggles, Police Chief/Public Safety Director
Matthew Starker, Deputy Chief/Assistant Public Safety Director

Library

Leslie Jochman, Library Director

Public Works Department

Cathy Austin, P.E., Director of Public Works/City Engineer*
Matt Magle, Street Superintendent

Plymouth Utilities

Chris Russo, Finance Director*
Matt Schultz, Water Foreman
Tyler Wollershien, Wastewater Superintendent
Ryan Roehrborn, Electrical Operations Manager
Leah Federwisch, Human Resources Specialist*

*Shared positions between City/Utilities.

Municipal Facilities

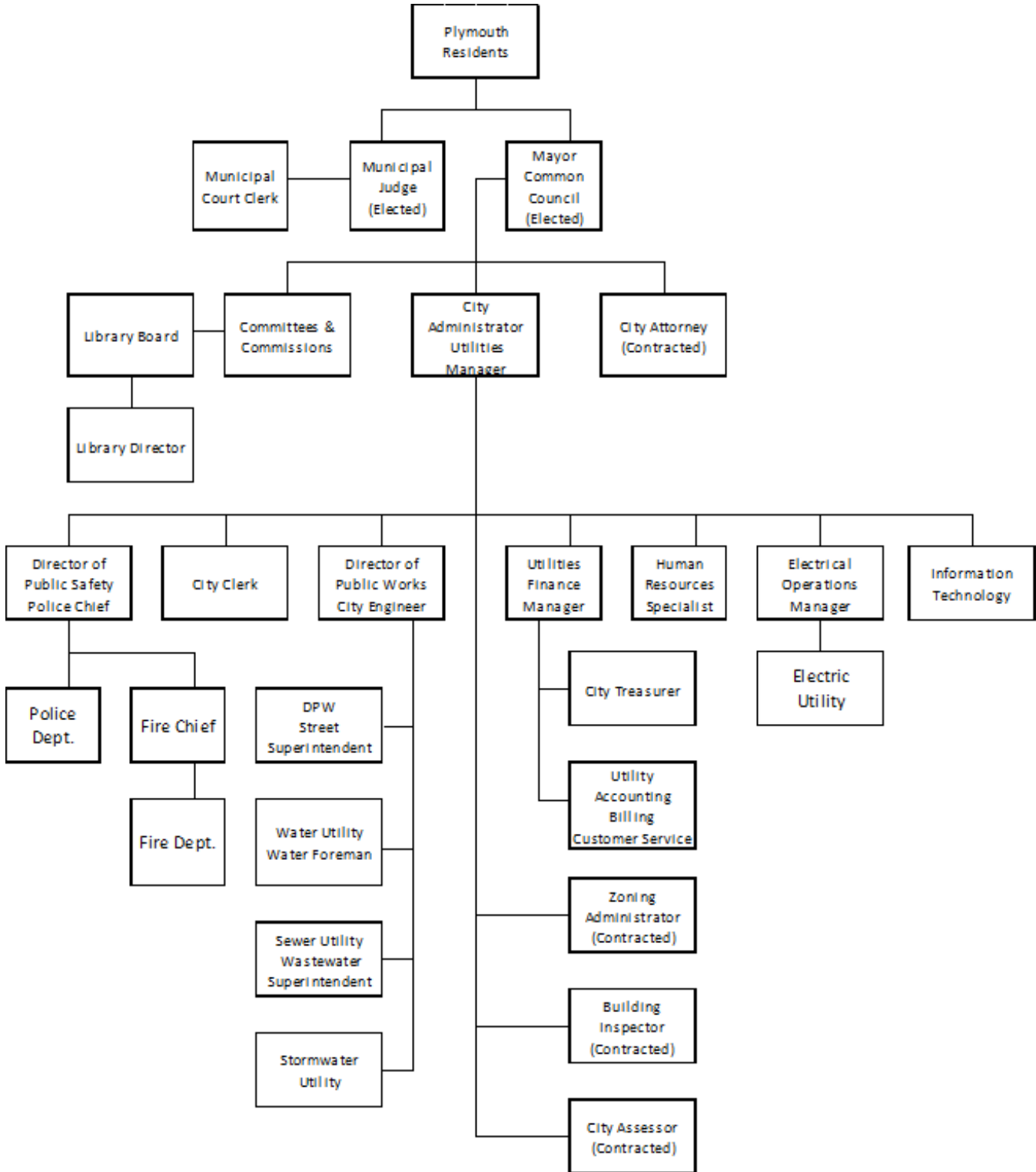
Plymouth City Hall
128 Smith Street
PO Box 107
Plymouth, WI 53073
Phone: (920) 893-1271

Public Works Garage
1004 Valley Road
Plymouth, WI 53073
Phone: (920) 892-4925

Plymouth Utilities Operations Center
900 County Road PP
PO Box 277
Plymouth, WI 53073
Phone: (920) 893-1471

Plymouth Public Library
130 Division Street
Plymouth, WI 53073
Phone: (920) 892-4416

Organizational Chart



Our Philosophy

Our city was incorporated in 1877 as an effort to plan for the future. In 1900, the city granted a franchise to W.H. Wheeler Company of Beloit, Wisconsin to construct a waterworks and lighting system. When the system was complete in 1901, the city took over and established the local utility. Ever since, we have been planning for the future without losing focus on the present. No doubt that it is hard work with all of the external factors we face as an organization such as fewer state aids and more federal regulations. However, by staying focused and taking a long-term perspective we will continue to overcome those external factors. **Your Utility. Your Government. Working Together.**

Mission, Vision, and Core Values

VISION:

A friendly small town where everyone wants to be! In Plymouth, all are connected, cared for, and able to thrive in a beautiful, safe community that values opportunity and a high quality of life for all.

MISSION:

Our mission is to support a high quality of life for the city and build long-term sustainability for the future. We continually improve by engaging our community, leveraging partnerships, and maintaining high quality staff to provide our community with safe and cost-effective services.

CORE VALUES:

- **Respect:** *We treat others like we want to be treated.*
- **Integrity:** *We honor our commitments in our words and actions.*
- **Safety:** *We prioritize the wellbeing of all in our community.*
- **Community:** *We work on behalf of everyone and treat everyone like family.*
- **Honesty:** *We value truth and transparency in our interactions.*
- **Openness:** *We listen to what others have to say.*
- **Fun:** *We enjoy the work we do together.*
- **Innovative:** *We are open to new ideas and ways of doing things.*



CITY OF PLYMOUTH ANNUAL BUDGET POLICIES

The budget for the City of Plymouth is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year (January 1 to December 31). The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Mayor and Common Council with the support of the City Administrator/Utilities Manager. The Common Council has adopted several financial policies that guide the financial management of the City including policies that address the annual budget. This section describes the policies and procedures that govern the preparation and implementation of the annual budget.

Annual Budget Policy

The City has established a budget policy to guide the development of the annual budget. The objectives of the policy are as follows:

- A. The City Administrator/Utilities Manager on an annual basis will provide the Finance & Personnel Committee with a proposed work calendar for the adoption of the budget. The calendar will be reviewed by the Finance & Personnel Committee.
- B. The City Administrator/Utilities Manager with input from the Finance & Personnel Committee will develop general guidelines to be utilized by department heads in establishing respective department budgets.
- C. The City Administrator/Utilities Manager and Clerk/Treasurer will compile the requests and prepare a complete draft budget document to the Finance & Personnel Committee annually. The City Administrator/Utilities Manager and Clerk/Treasurer will work with the Finance & Personnel Committee to develop a final proposed budget before October 20th of each year.
- D. The Finance & Personnel Committee and Common Council will schedule appropriate time to review the recommended budget, suggest changes, and allow time for public comment.
- E. The Common Council will schedule a Public Hearing for public comment on the proposed budget in accordance with state law and conduct the hearing.
- F. Annual operating budgets will be proposed and adopted on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures (appropriations).
- G. The annual budget for the General Fund will include a contingency of a least one percent (1.0%) of the total General Fund Appropriations.
- H. Department program budgets will be used to provide greater detail in the budget process including a department mission statement, service line descriptions, and statistical data related to department services.
- I. The City will attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.



- J. User charges and fees will be set at levels that offset wholly or partially direct and indirect costs of providing the service by a fee where possible.
- K. Annual budget increases shall be consistent with the tax levy law and other state statutes and shall be consistent with increase growth in the tax base, government aids and credits, and other non-property tax revenue.
- L. Enterprise funds will pay for a proportionate share of administrative costs incurred in General Fund departments when deemed appropriate by the Common Council.
- M. The budget process will strive to include performance measurements and indicators in the actual budget document.
- N. Periodically, the Common Council may review a particular department/program budget in greater detail. This review may include a justification of all expenditures for each program as well as revenues generated by each program.
- O. A ten-year capital improvement plan (CIP) will be developed and presented as part of the annual budget. Only the adopted annual budget will appropriate funds for a specific capital project unless other formal action is taken by the Common Council.
- P. The annual budget shall include budget sections on the revenues and expenditures of all funds.

Debt Management Policy

Debt can be an effective way to finance capital improvements. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the City has adopted the following (below) debt management policy objectives.

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
- B. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness, of the object or purpose so financed.
- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with Wisconsin State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.



- G. Comprehensive annual financial reports and official statements will reflect the City's commitment to full and open disclosure concerning debt.
- H. All revenue debt shall be in compliance with bond covenants and the utilities will have debt coverage ratios of at least 1.25 times the specified debt service requirements (revenues less operating expenses = 1.25).
- I. Except for unique circumstances, General Obligation debt shall not exceed 60% of the City's legal debt limit (3% of equalized property value). Under no circumstances except for the case of extreme emergency, shall the city exceed more than 80% of the City's debt limit (4% of equalized value). The City's legal debt limit is 5% of equalized value.

Fund Balance Policy

The establishment of a formal fund balance policy is an important component of the City's financial management policies. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance. The objectives of the fund balance policy are as follows:

- A. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes or events.
- B. To provide funds to allow the City to respond to unforeseen emergencies.
- C. To help stabilize the City's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain at least a general fund balance equal or above the range of 20% to 25% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the City considered the following factors:
 - Historical stability of the City's revenues, expenditures and mil rate.
 - Timing of revenue collections in relation to payments made for operational expenditures.
 - Anticipated growth in the City's valuation and/or services to be provided to City residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary, to meet policy minimums. In addition, the Finance & Personnel Committee may recommend the designation of surplus to a committed-other fund balance.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums. Fund balance should be utilized only in extreme cases and as approved by the Common Council.



Balance Requirements

The City recognizes that fund balances are targeted objectives to ensure the long-term stability of the City's finances. From time to time, upon Common Council authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost-effective manner to utilize the reserve funds.

A. **General Fund Reserve** – It is the goal for the fund balance to not be less than 20% to 25% of the budgeted general fund appropriations and any excess shall be allocated according to the percentages outlined below, and approved by the Common Council upon completion of the annual audit or year-end financials.

Amounts over the 25% will be allocated to the following:

- 20% to Remain in General Fund Balance
- 80% to Capital Projects Fund
- Committed Fund Balance by Approval of Common Council
- Debt Service Fund by Approval of Common Council

B. **Utility/Enterprise Fund Reserve** – The fund balance (unrestricted cash and investments) for the Utility/Enterprise Fund Reserves shall be in the range of 25% to 30% of annual billings.

C. **Risk Management Fund Reserve** - The City shall maintain a dedicated assigned fund balance for Liability Claims, Property Claims, Auto Physical Damage Claims, Crime Coverage Claims, Employment Practices Liability Claims, Privacy Protection & Network Liability Insurance Claims, Workers Compensation Insurance and related Claims expenses such as legal costs and other professional service costs. The reserve requirement shall take into consideration the historical trends, potential pending claims against the City, status of other reserves, and overall risk associated to policy deductibles and self-insured retentions.

The risk management fund will include a contingency reserve in an amount equal to the following:

Liability Insurance Coverage 100% of Self-Insured Retention (4 x \$25,000)	\$100,000
Auto Physical Damage Deductible (4x Deductible)	\$10,000
Boiler & Machinery Coverage (2x Deductible)	\$5,000
Crime Coverage (1x Deductible)	\$20,000
Employment Practices Liability (2x Deductible)	\$50,000
Privacy Protection & Network Liability Deductible* *Cyber security policy (1x Deductible)	\$10,000
Municipal Property Insurance Corp. (3x Deductible)	\$45,000
Minimum Reserve Requirements:	\$240,000

Reserve Fund Replenishment – Claims paid from the risk management fund reserve assigned fund balances shall be replenished the following fiscal year in an amount to bring

the fund to a minimum of 75% of the reserve requirements and to 100% within two fiscal years. Reserve fund replenishment may come from unassigned fund balances, budgeted funds, or insurance dividend income.

Budget Principles

In addition to the formal policies adopted by the City, there are several principles that the City of Plymouth uses as informal policy guidance for the budget, particularly with respect to operating budgets. They are as follows:

1. The City has adopted a program/service budget format, to convey the policies and purposes of City operations in a user-friendly form. In most instances, individual programs are provided by a distinct department. The City also provides line-item budget information for management control purposes and for those users who are interested in such information.
2. The City uses encumbrances with respect to certain unexpended general fund appropriations. An encumbrance is a method of obligating monies for future expenditures through a formal commitment to obtain goods or services intended to be purchased with current year budget authority. Departments may encumber funds via issuance of a purchase order or in accordance with an approved contract or by Council resolution.
3. The annual General Fund budget contains a contingency appropriation established to cover unexpected situations, emergencies, etc. for all departments. Department budgets are generally prohibited from containing planned contingencies. The contingency appropriation is determined annually based on available resources after considering operating budget requests from the various departments/programs. A portion of the contingency appropriation is sometimes utilized for salary adjustments approved by the Common Council after budget adoption. The financial policies recommend a minimum of a 1.0% contingency fund on an annual basis.
4. The City of Plymouth historically has not established definitive tax rate targets. Rather, the City seeks to provide stable changes in tax bills to its citizens. This philosophy means that in developing the tax and fee components of the budget, the City looks to provide annual increases that bear some relationship to the rate of inflation. Artificially reducing the tax rate in one year, followed by double-digit increases in the next year, has been determined unacceptable by the Mayor, Common Council, and staff. This philosophy recognizes that to provide the services desired by the City's residents, costs do increase annually, and the budget process seeks to continue to provide the same or increased level of service at a reasonable cost.



CITY OF PLYMOUTH 2024 ANNUAL BUDGET CALENDAR

State statute, local ordinance and the City's budget development guidelines prescribe the process of budget review and adoption for the City of Plymouth. The laws require public input in the budget process, including the publishing of a budget summary in the local newspaper. Public input is always available during the Public Comment period of Common Council meetings and the official public hearing before the Common Council. The following is the calendar for the 2023 budget process:

DATE (2023)	MAJOR STEPS IN BUDGET PREPARATION
June 2 nd	City Administrator/Utilities Manager issues general budget guidelines and instructions for capital budget needs to Department Heads along with instructions
June - Aug	City Administrator/Utilities Manager, Human Resources Specialist, and Utilities Finance Director meet with Department Heads
July 9 th	Department Heads submit capital budget requests/updates to the City Administrator/Utilities Manager
September 12 th	Finance & Personnel Committee Workshop: General Fund, Small Funds
September 26 th	Finance & Personnel Committee Workshop: CIP, Small Funds
October 3 rd	Library Board approves 2024 Library Budget
October 10 th	Finance & Personnel Committee Workshop: Utilities
October 31 st	Publication of public hearing notice in the official newspaper at least 15 days prior to the hearing.
November 14 th	Common Council holds Public Hearing. City Administrator and Plymouth Utilities Finance Director present full budget to Common Council updated budget to the Finance and Personnel Committee. Common Council formally approves the 2023 budget.
November 28 th	Alternative budget approval date (if needed)

Following budget adoption, the budget may be amended only by a 2/3 majority vote of the Common Council. Such a majority is required both for additional appropriations and for changes/transfers between appropriations. Appropriations are defined as expenditure categories such as general government, public safety, capital improvement fund, etc. Formal budget changes (i.e. appropriations) are required to be published in the official newspaper within 10 days of approval.



CITY OF PLYMOUTH

DESCRIPTION OF CITY FUNDS & ACCOUNTING STRUCTURE

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Certain funds are classified according to generally accepted accounting principles as major funds. The City's fiscal year is the calendar year. As required by Wisconsin Statutes, budgets are adopted for all of the City's funds, which are classified and defined as follows:

GOVERNMENTAL FUND TYPES

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization in providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

General Fund

The general fund is the operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is a major fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditures for specified purposes. Special revenue funds in the City budget include the following:

- Committed Funds
- Revolving Loan Funds (multiple)
- Garbage & Recycling Fund
- Tax Increment Funds

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest and related costs not funded by proprietary fund operations. The debt service fund is a major fund.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition of equipment, construction of major capital facilities, or other long-term projects. The City adopts an annual capital improvement budget (the first year of a 10-year capital improvement plan). In budgeting capital funds, the City generally assumes that all budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter, or for other long-term identified capital projects.

PROPRIETARY FUND TYPES

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used in budgeting such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's



operations. Revenues are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. Budgeted expenses include depreciation. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Enterprise fund budgets for Plymouth Utilities, a major fund, and the Stormwater Utility, a minor fund, are included herein.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City. Internal service funds utilized by the City include the Risk Management Fund and Self-Health Insurance Fund.

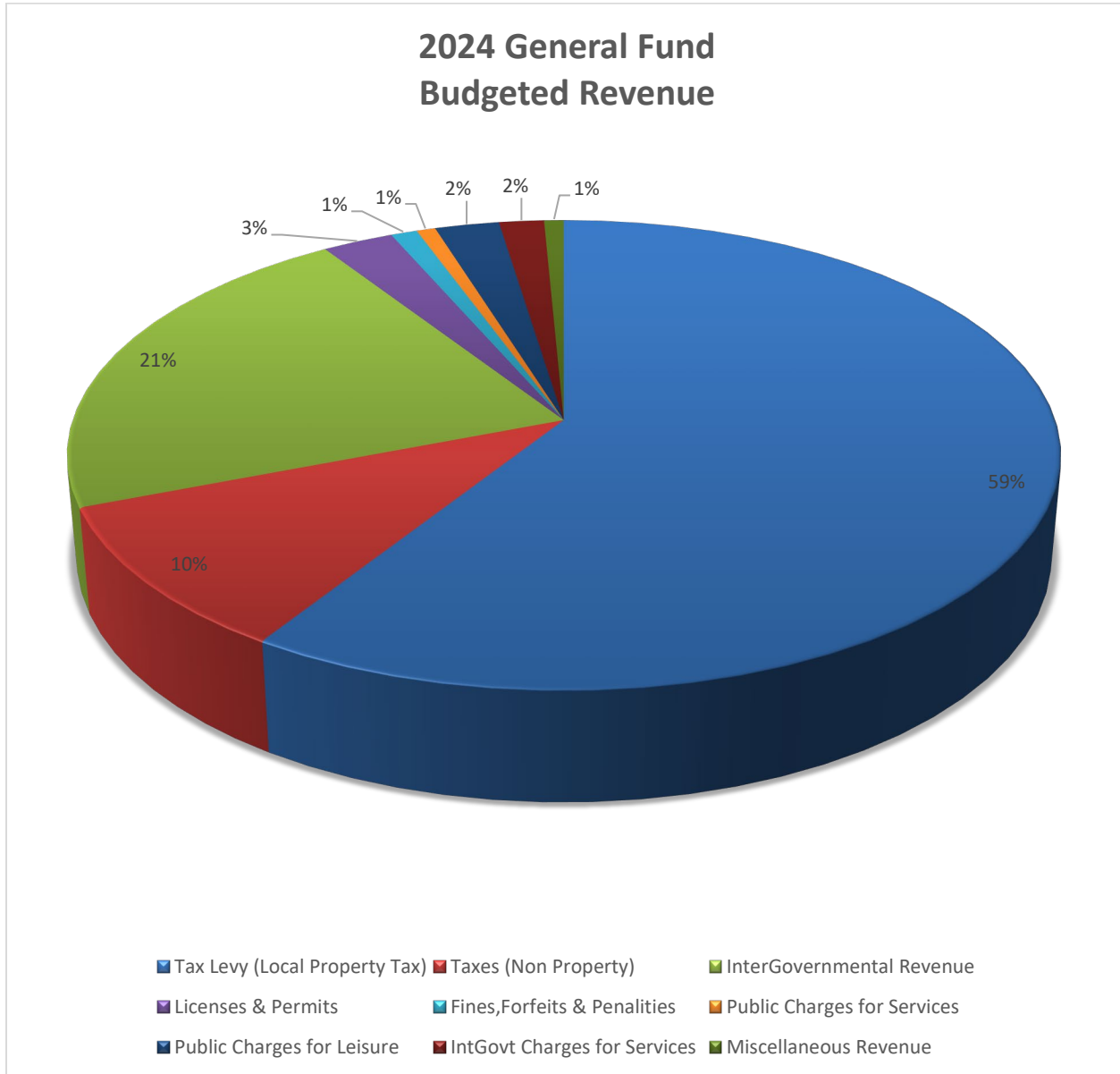


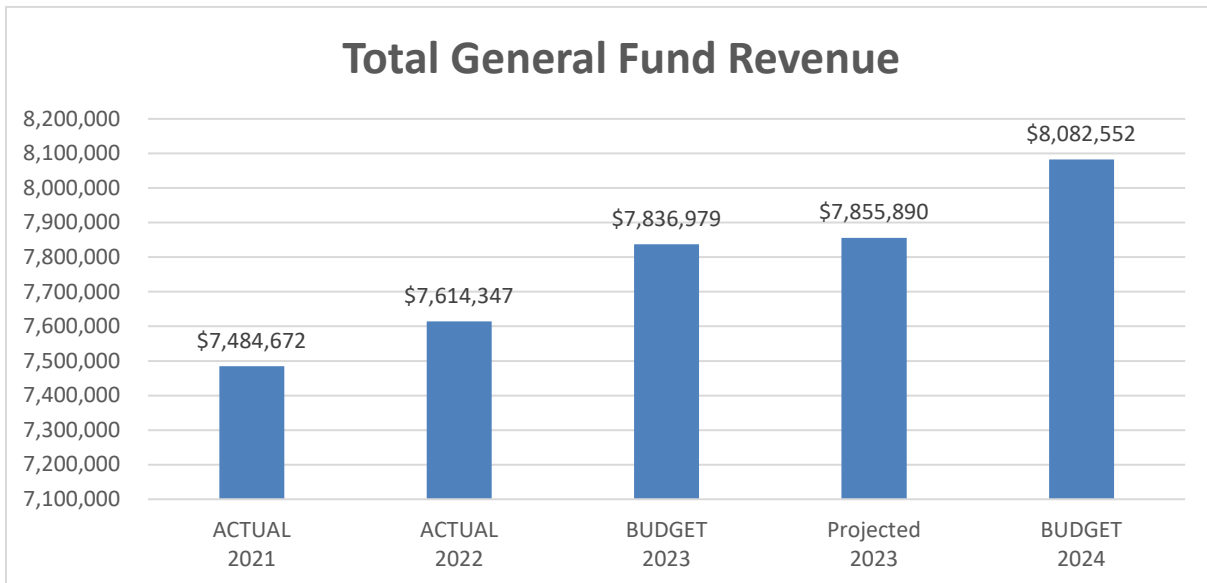
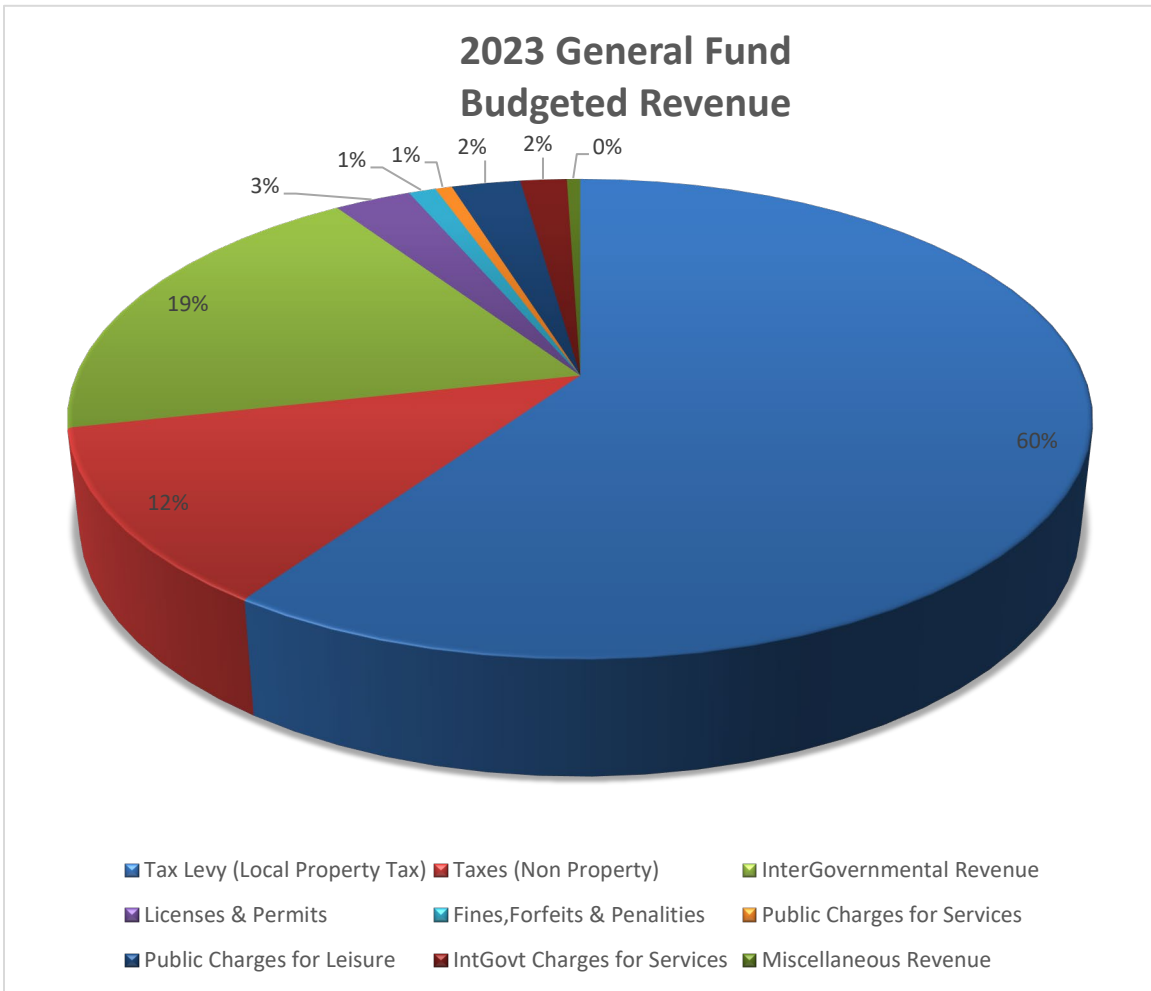
**GENERAL
FUND**



CITY OF PLYMOUTH GENERAL FUND REVENUE SOURCES AND TRENDS

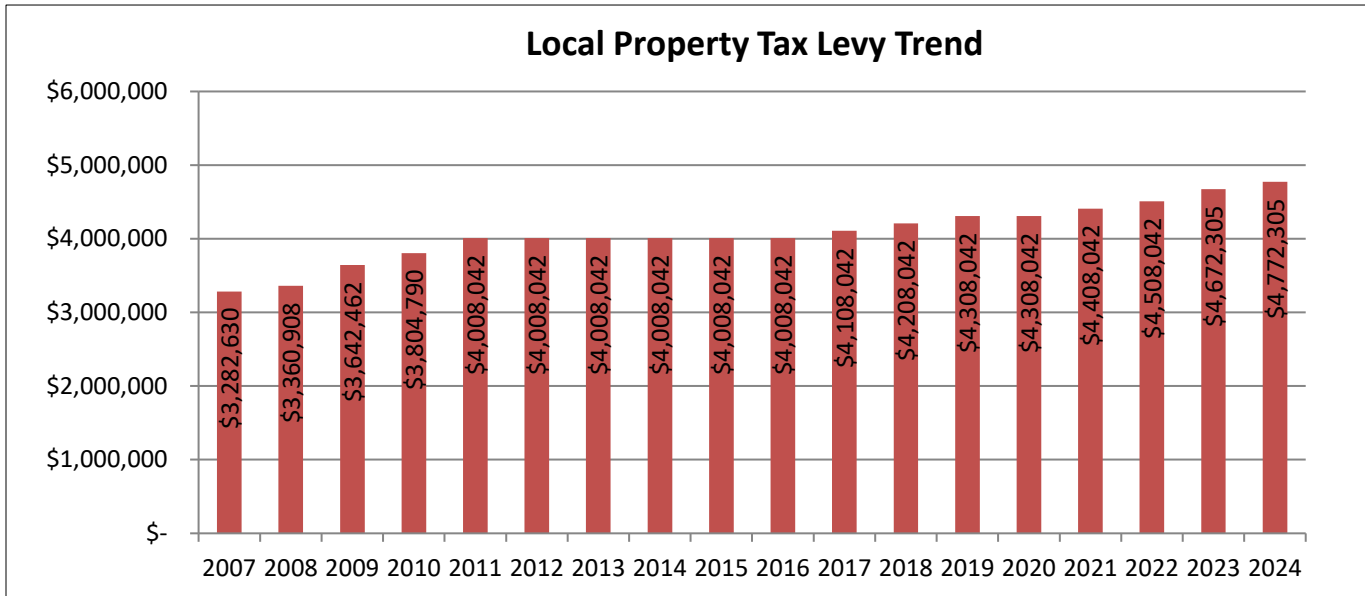
Property taxes (including personal property) represent the largest source of revenue for the General Fund, providing 59% of operating revenue. The second largest source is intergovernmental revenues (21%).





General Fund Property Tax Revenue

The \$4.77M property taxes levied for the 2024 General Fund budget is \$100,000 more than 2023. As State aids and other sources of revenue have been flat or decreasing, the reliance on the property tax has increased. The following chart shows the 15-year trend in the General Fund Property Tax Levy:



For the 2024 budget, the City is limited on property tax levies imposed as part of the state budget process, which restricts the increase in levy to the greater of 0% or growth from net new construction. Debt service costs are in addition to the levy limits. Property taxes are expected to be approximately 60% or more of total revenues in the future, which is due mainly to flat trends in other significant revenue sources.

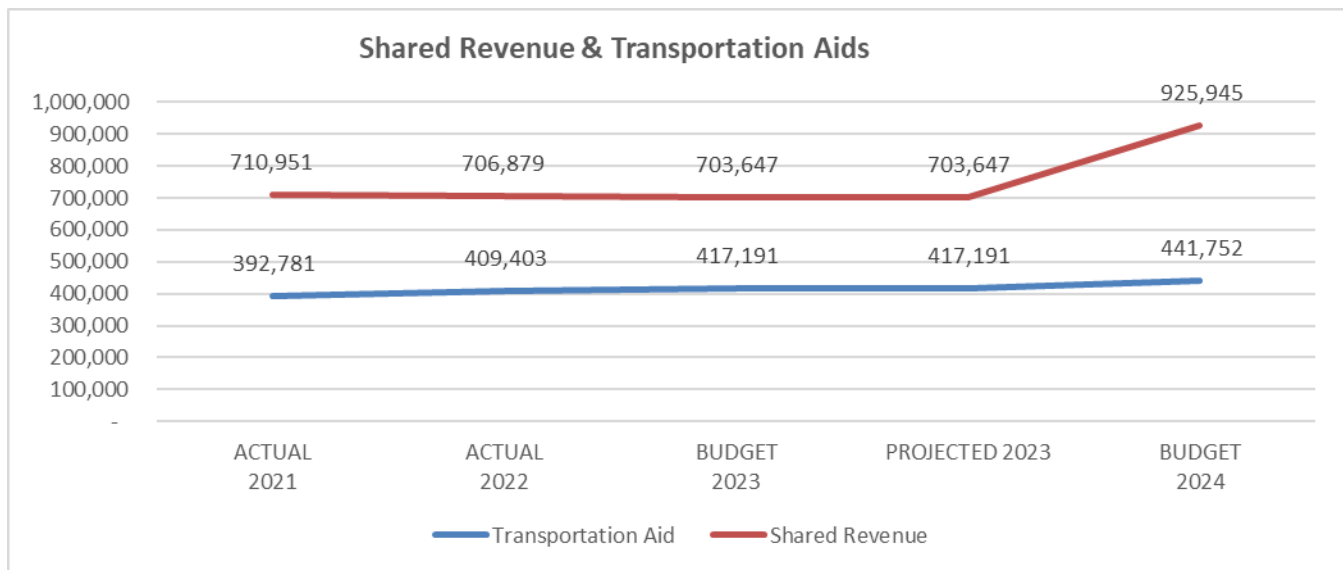
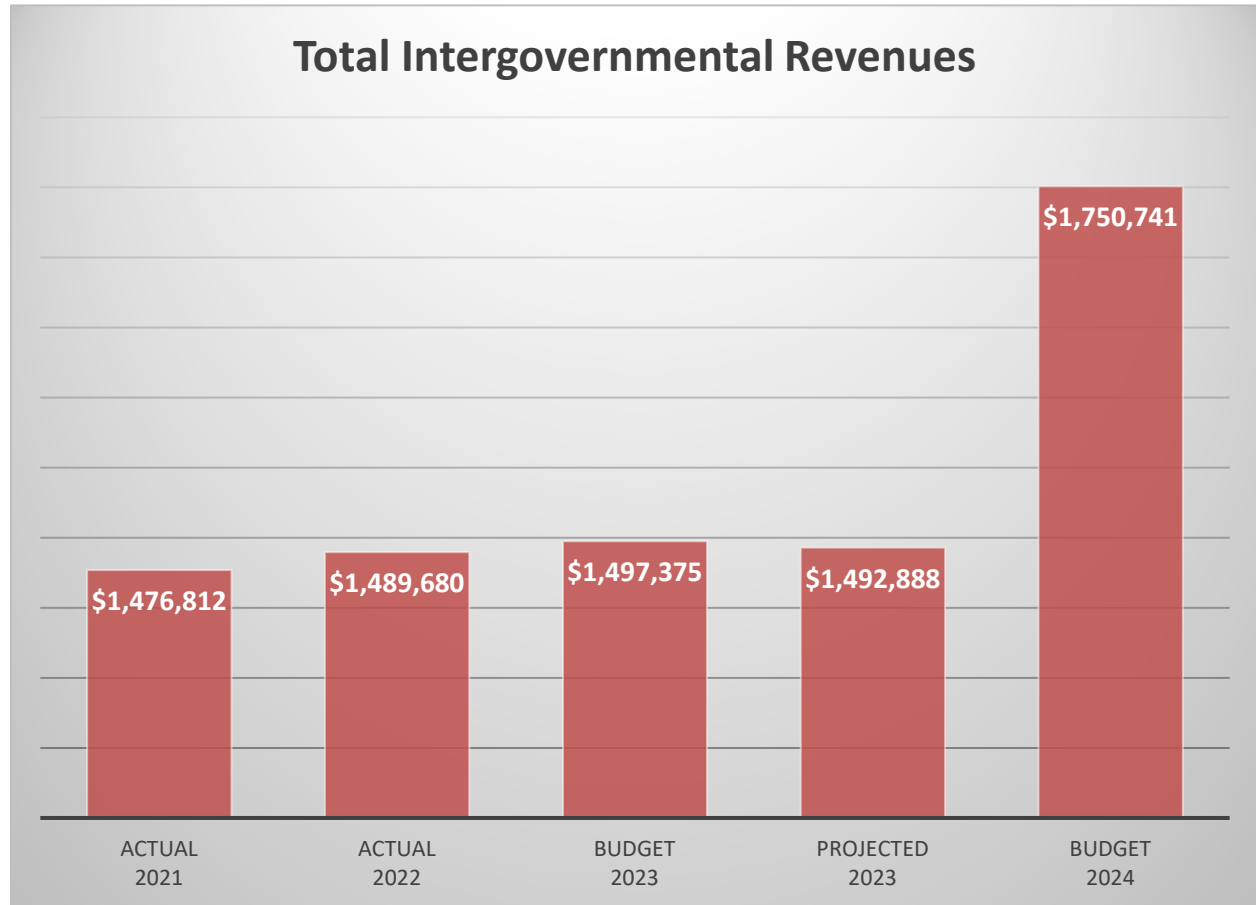
State of Wisconsin Shared Revenue & General Aids & Payments

Monetary aids from the State of Wisconsin are the second primary source of City revenues.

- The State Transportation Aid is 26.19% of budgeted intergovernmental revenue for 2024. The anticipated allocation is \$458,656. The State Transportation Aid includes aid for connecting streets and for state highways.
- State Shared Revenue accounts for 11.46% or \$925,945 of budgeted revenue in 2024. These revenues are based on a formula that considers per capita and aid able revenue factors. 2024 saw a \$222,298 increase in shared revenue based on changes in state law. We also include the Expenditure Restraint Program (ERP) payment in our state shared revenue line-item. The ERP program is a \$58 million dollar pool of funds shared among Wisconsin Communities that qualify by keeping their levy increase at or below a pre-determined formula based on CPI and net new construction.



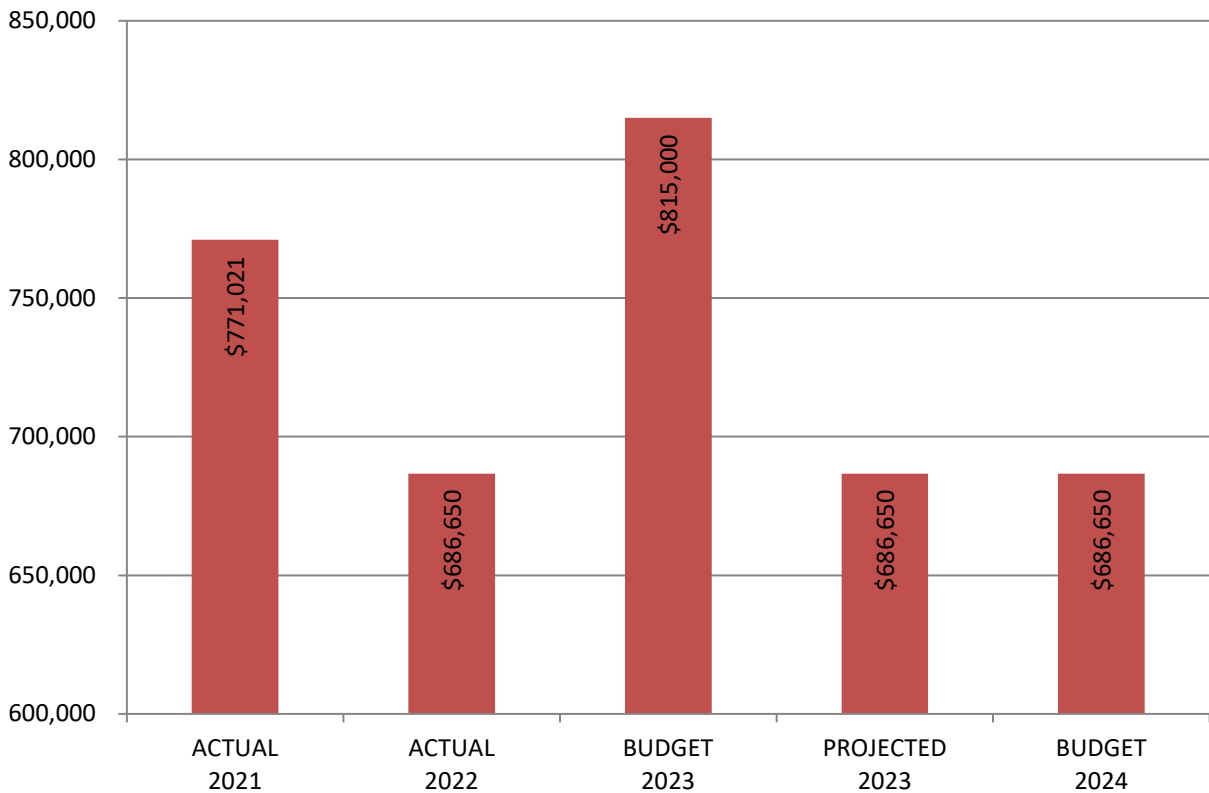
The following tables illustrates the trends in overall State revenues as well as the individualized aids discussed above:



For 2024, the City estimates \$686,560 in revenue from Plymouth Utilities (water and electric utilities) payment in lieu of taxes (PILOT). The reduction in PILOT is a result of a reduction of the school district levy from an increase in state/federal aid.



Plymouth Utilities PILOT Revenue



General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	YTD 2023 (7/31/2023)	PROJECTED 2023	BUDGET 2024
Tax Levy	10-00-411100-000	Tax Levy	4,408,043	4,508,041	4,672,305	4,672,305	4,672,305	4,772,305
Taxes (Non Property)	10-00-411400-000	Mobile Home Fees	38,762	36,072	38,000	20,236	34,690	38,000
	10-00-412100-000	Public Room Tax-Retained (2020 & forward)	74,378	74,510	65,000	65,000	85,000	75,000
	10-00-412101-000	Omitted Tax	-	-	-	-	-	-
	10-00-412220-000	Sales Tax-Retained	49	58	50	23	23	50
	10-00-413100-000	Municipal Utility PILOT	771,021	686,650	815,000	-	686,650	686,650
	10-00-413200-000	Housing Authority PILOT	15,741	15,674	15,300	-	15,300	15,300
	10-00-418000-000	Delinquent Interest- Personal Prop Tax	538	238	100	606	606	100
	10-00-418001-000	Ag Use Value Penalty	157	-	-	801	801.00	-
	10-00-419000-000	Tax Chargeback	-	-	-	30	30.00	-
InterGovernmental Revenue	10-00-434100-000	Shared Revenues	710,951	706,879	703,647	163,461	703,647	925,945
	10-00-434101-000	Personal Property Tax Aid	-	9,251	9,000	9,251	9,251	9,000
	10-00-434200-000	Fire Insurance Tax (2% Fire	38,046	39,243	35,000	-	39,000	39,000
	10-00-434300-000	Exempt Computer Aid	44,037	44,037	44,037	44,037	44,037	44,037
	10-00-434302-000	Cable Franchise Fee Aid	20,729	20,729	20,729	20,729	20,729	20,729
	10-00-432100-000	GF-FED Grant-Police	-	2,649	-	819	819	-
	10-00-435210-000	WI Grant-Police Training	2,080	2,240	2,100	-	-	2,100
	10-00-435211-000	WI Grant-Police	-	-	-	-	-	-
	10-00-435310-000	WI Grant-Gen Transp Aid	392,781	409,403	417,191	208,623	417,191	441,752
	10-00-435330-000	WI Grant-Oth Hwy Aid	16,855	16,883	16,904	8,452	8,452	16,904
	24-00-435450-000	RECYL-WI Grant-Recycling	-	-	-	22,148	-	-
	10-00-435700-000	WI Grant-Libraries	1,008	-	-	-	-	-
	10-00-435290-000	WI Grant-EMS FAP	-	-	2,500	-	2,500	2,500
	10-00-435291-000	WI Grant-Fire Dept	-	-	1,500	-	1,500	1,500
	10-00-436100-000	WI Pymt- Muni Service Aid	1,216	1,542	1,200	1,564	1,564	1,200
10-00-437900-000	County Grant-Library System	234,779	231,783	242,366	242,366	242,366	244,873	
10-00-437902-000	County & Local Grant-Police	14,328	5,039	1,200	1,831	1,831	1,200	
Licenses and Permits	10-00-441000-000	Liquor Lic /Publ Fees	14,886	16,289	15,000	15,735	15,735	15,000
	10-00-441001-000	Operator Licenses	6,592	6,673	6,600	6,153	6,153	6,600
	10-00-441002-000	Cigarette Licenses	1,200	1,050	1,100	1,000	1,000	1,100
	10-00-441003-000	Mobile Home Park License	400	400	400	200	200	400
	10-00-441004-000	Transient Merchant Permits	600	225	500	375	375	500
	10-00-441005-000	Cable Franchise Fee	82,846	81,188	90,000	41,655	77,500	90,000
	10-00-441006-000	Room Tax Permits	1	5	-	-	-	-
	10-00-442000-000	Dog Licenses-Retained	3,510	3,082	3,500	-	3,500	3,500
	10-00-442001-000	Chicken Licenses	28	168	100	240	240	240
	10-00-443000-000	Bldg Permits	65,203	79,094	100,000	42,864	73,481	90,000
	10-00-444000-000	Plan Comm/Zoning Permits&Fees	9,475	6,375	7,500	3,835	5,000	7,500
	10-00-449000-000	Fire Permits	765	1,005	900	545	900	900
	10-00-449001-000	Fire Works Permits	-	-	-	-	-	0
	10-00-449003-000	Street Use Permits	175	200	150	125	150	150
Fines, Forfeits & Penalties	10-00-451000-000	Municipal Court Fines	80,462	70,244	65,000	35,330	60,565	65,000
	10-00-451001-000	Court Fines&Costs	1,848	2,132	1,800	788	1,350	1,800
	10-00-451002-000	Traffic Bureau Fines	14,572	13,479	13,000	5,801	9,945	13,000
	10-00-451003-000	Dog License Penalties	540	1,110	400	510	874	400
	10-00-451004-000	Other Penalties	-	-	-	-	-	-
	10-00-452233-000	Restitution-General	179	33	-	762	762.00	-

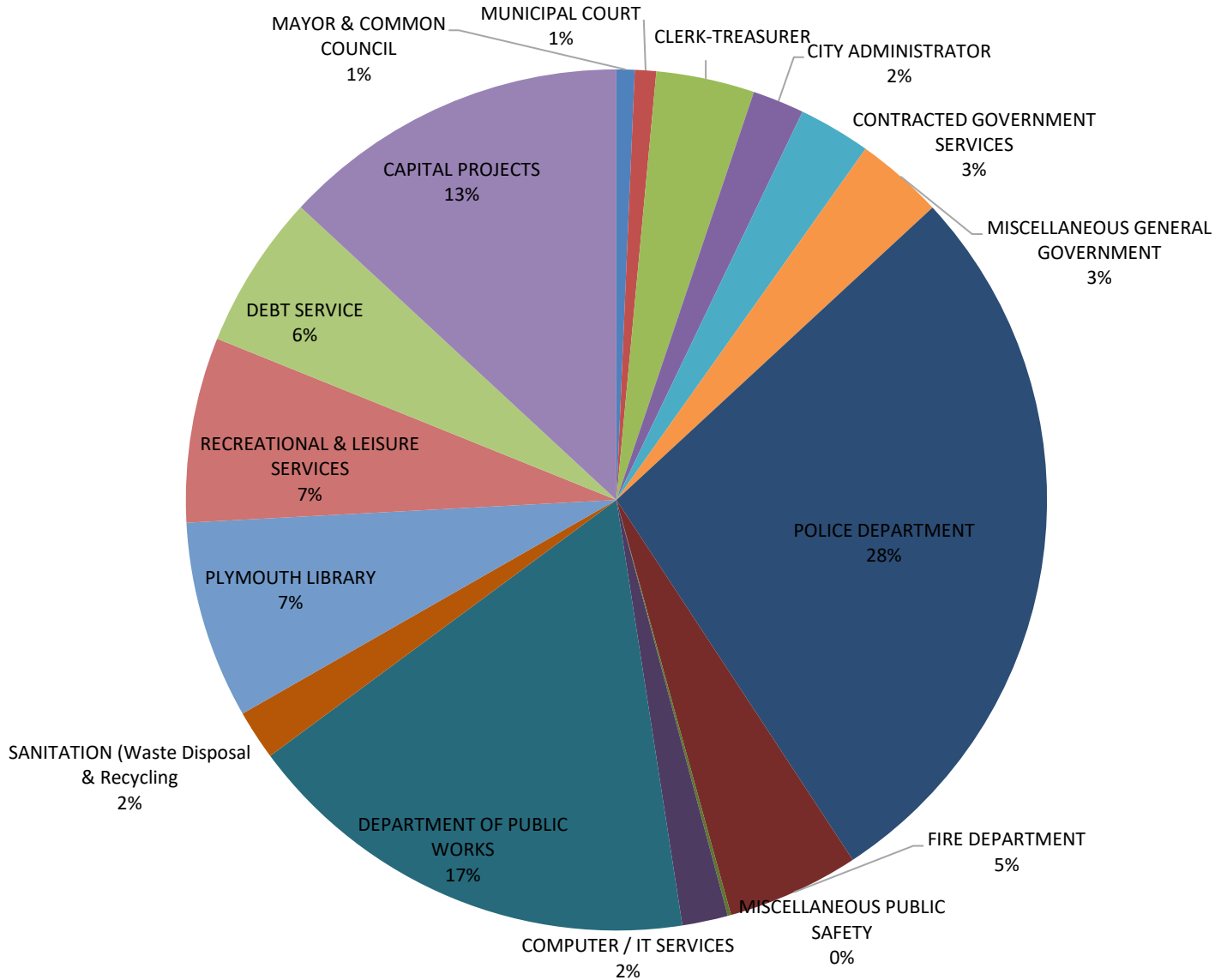
General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	YTD 2023 (7/31/2023)	PROJECTED 2023	BUDGET 2024
Public Charges for Services	10-00-461000-000	Clerk-Treas Fees	6,185	5,662	5,800	2,276	3,902	5,800
	10-00-462100-000	Police Dpt Fees	16,609	12,869	5,000	3,944	6,762	5,000
	10-00-462101-000	Police Dpt-CCW Class Fees	-	-	-	-	-	-
	10-00-462200-000	Fire Dpt Serv Fees	1,366	-	-	-	-	-
	10-00-462300-000	Ambulance Serv Fees	32,614	28,003	25,000	13,918	23,859	33,000
	10-00-462301-000	Rescue Serv Fees	1,274	4,430	900	4,270	7,320	900
	10-00-462900-000	Site CleanUp Fees	-	-	-	-	-	-
	10-00-462901-000	Weights&Measures Fees	3,600	3,600	3,600	(690)	3,600	3,600
	10-00-463100-000	Snow Removal Fees	-	-	-	120	120.00	-
	10-00-464400-000	Weed Cutting Fees	-	-	-	80	80.00	-
10-00-465400-000	Cemetery Serv Fees	15,350	18,900	9,000	3,900	6,686	9,000	
Public Charges for Leisure	10-00-467100-000	Library Fees	2,912	8,231	7,500	4,856	8,324	8,000
	10-00-467200-000	Park Reserv Fees	8,290	7,200	8,500	9,523	10,500	8,500
	10-00-467430-000	Youth Comm Center Rental Fe	1,541	1,590	1,200	2,760	3,000	1,266
	10-00-467500-000	Aquatic Fees	83,557	93,051	90,000	73,959	98,000	90,000
	10-00-467501-000	Aquatic Concess sales	27,280	31,294	30,000	24,231	34,000	30,000
	10-00-467502-000	Golf Course Fees	62,761	64,035	61,000	53,498	78,000	61,000
	10-00-467503-000	Ski Hill Fees	-	-	-	-	-	-
	10-00-467504-000	Swim Lessons	5,458	4,196	4,500	803	-	4,500
	10-00-468100-000	Timber Sales	-	-	-	-	-	-
IntGovt Charges for Services	10-00-473210-000	Police Liaison Serv-H.S.	14,425	28,697	42,000	-	42,000	42,000
	10-00-473220-000	Police Services-County Govt	-	-	-	-	-	-
	72-00-473230-000	Work Comp Ins-Town of Plymouth	-	-	-	2,142	0	-
	10-00-473230-000	Fire Serv-Town of Plymouth	98,861	100,757	90,000	60,101	103,029	90,000
	10-00-473400-000	Incinerator Services	4,270	6,796	4,500	-	4,500	4,500
	10-00-473900-000	Life Guard Serv-H.S.	-	-	-	-	-	-
Miscellaneous	10-00-481100-000	Interest on Invest	20,632	77,816	30,000	110,474	170,000	50,000
	10-00-481300-000	Interest on Invest-Spec Ass	-	93	100	82	82	100
	10-00-482000-000	Rent-City Hall	800	2,340	250	-	-	250
	10-00-482005-000	Rent-Property	950	1,200	1,200	1,200	1,200	1,200
	10-00-483020-000	GF-Sale-Fire/EMS/Amb Equip&Pro	-	1,937	-	-	-	-
	10-00-483070-000	Sale-DPW Scrap Mtls	2,769	2,681	1,500	1,324	1,500	1,500
	10-00-483090-000	Sale-Other Equip&Prop	606	600	2,500	100	250	2,500
	10-00-484200-000	Ins Recovery-Police	-	-	-	-	-	-
	10-00-484300-000	Ins Recovery-Streets	-	-	-	-	-	-
	10-00-484400-000	Ins-Recoveries-Other	-	-	-	-	-	-
	10-00-485000-000	Donations-Fire Dpt	-	588	1,000	90	200	1,000
	10-00-485007-000	Donations-Chamber Flowers	1,760	2,032	1,500	-	1,500	1,500
	10-00-485009-000	Donations-Police	-	998	500	510	510	500
	20-00-485010-000	Donations-Parks&Playgrounds	-	-	-	-	-	-
	10-00-485011-000	Donations-Ice Shack	54	316	100	-	100	100
	10-00-485012-000	Donations-Library	1,966	1,594	750	-	750	750
10-00-489001-000	Misc Revenue	-	9,165	-	92	92.00	-	

Summary of Categories	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	YTD 2023 (7/31/2023)	Projected 2023	BUDGET 2024
Tax Levy (Local Property Tax)	4,408,043	4,508,041	4,672,305	4,672,305	4,672,305	4,772,305
Taxes (Non Property)	900,646	813,203	933,450	86,696	823,100	815,100
InterGovernmental Revenue	1,476,812	1,489,680	1,497,375	723,280	1,492,888	1,750,741
Licenses & Permits	185,680	195,754	225,750	112,727	184,234	215,740
Fines, Forfeits & Penalties	97,601	86,999	80,200	43,191	73,496	80,200
Public Charges for Services	76,998	73,464	49,300	27,818	52,329	57,300
Public Charges for Leisure	191,798	209,597	202,700	169,631	231,824	195,266
IntGovt Charges for Services	117,556	136,250	136,500	62,242	149,529	136,500
Miscellaneous Revenue	29,537	101,360	39,400	113,872	176,184	59,400
TOTAL REVENUE	7,484,672	7,614,347	7,836,979	6,011,762	7,855,890	8,082,552

**CITY OF PLYMOUTH
GENERAL FUND EXPENDITURE SOURCES AND TRENDS**

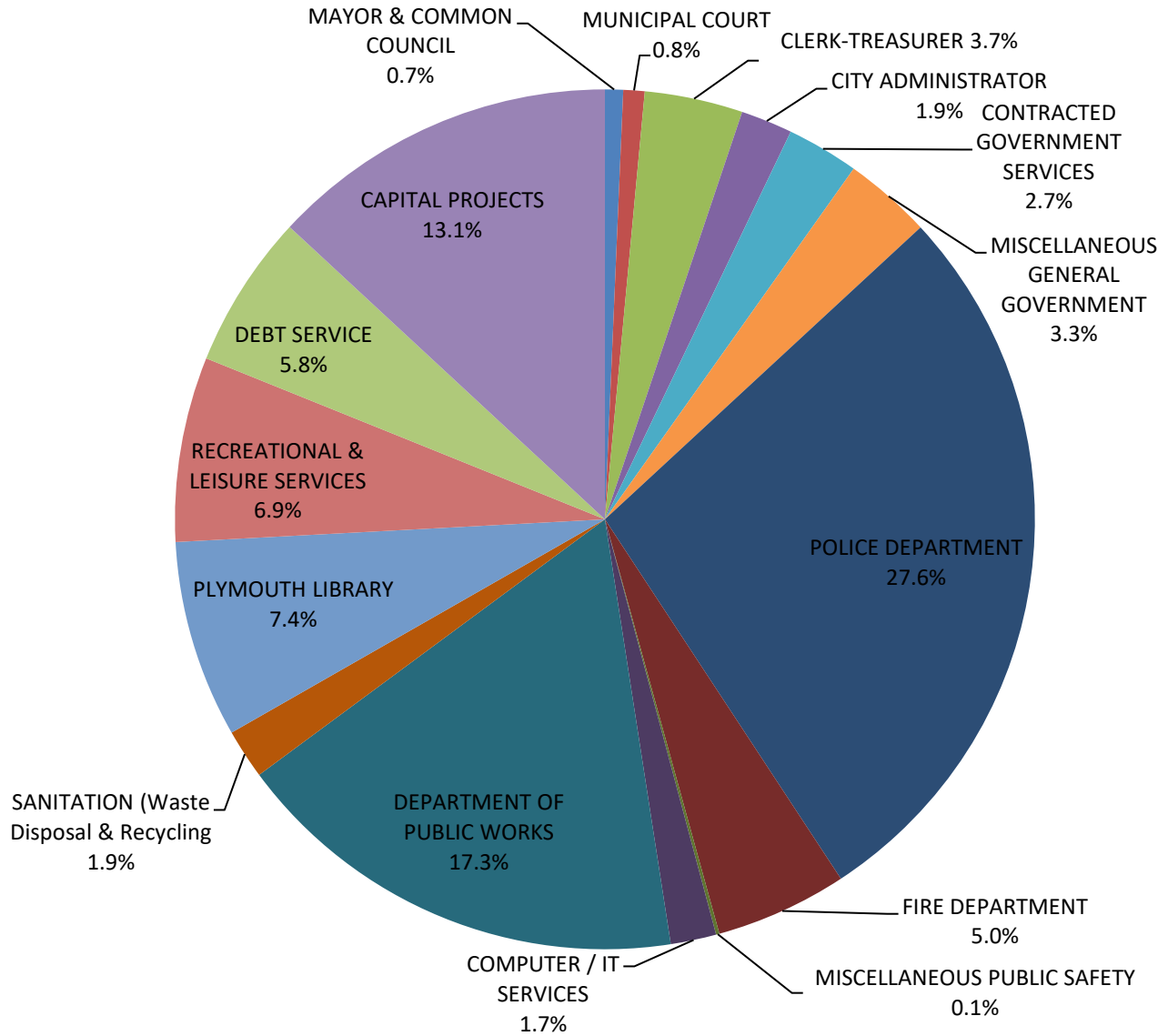
The pie charts below illustrate where General Fund monies are allocated. As an official department, the Police Department accounts (28%) for the highest amount of expenditures on a year to year basis followed by Public Works (17%). In 2024, debt service accounts for just 6% of spending while capital spending accounts for 13%.

2024 General Fund Budgeted Expenditures



In 2023, the Police Department accounts (27.6%) for the highest amount of expenditures on a year to year basis followed by Public Works (17.3%). In 2023, debt service accounts for just 5.8% of spending while capital spending accounts for 13.1%.

2023 General Fund Budgeted Expenditures

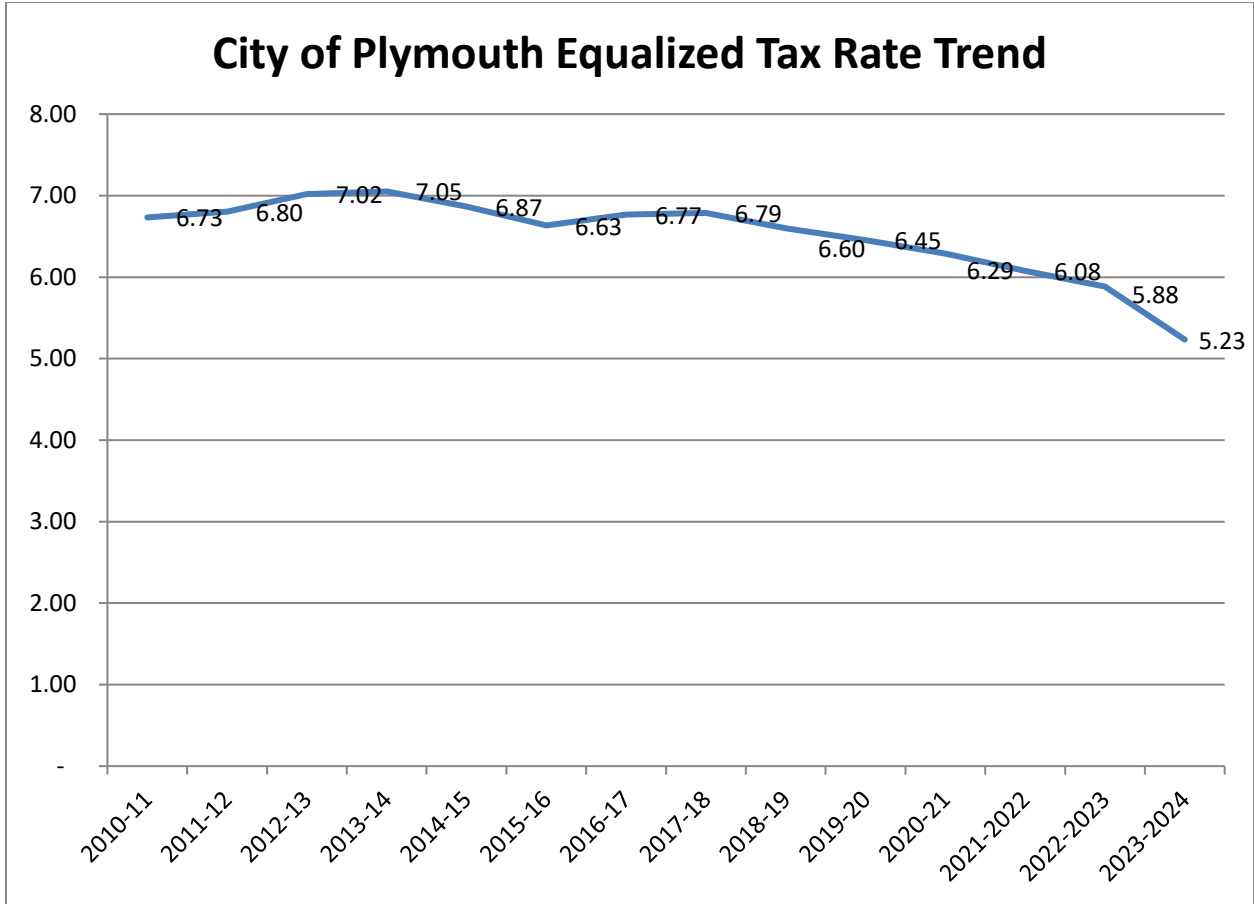


GENERAL FUND EXPENDITURE SUMMARY**(Includes Debt Service & Capital Transfers)**

2024 PROPOSED BUDGET SUMMARY (General Fund)		
REVENUES:	2023 BUDGET	2024 BUDGET
GENERAL PROPERTY TAXES (Before TIF)	\$ 4,672,305	\$ 4,772,305
TAXES (Non-Property)	\$ 933,450	\$ 815,100
INTERGOVERNMENTAL REVENUE	\$ 1,497,374	\$ 1,750,741
LICENSES AND PERMITS	\$ 225,750	\$ 215,890
FINES, FORFEITS, AND PENALTIES	\$ 80,200	\$ 80,200
PUBLIC CHARGES FOR SERVICES	\$ 49,300	\$ 57,300
PUBLIC CHARGES FOR LEISURE	\$ 202,700	\$ 203,266
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 136,500	\$ 136,500
MISCELLANEOUS REVENUES	\$ 39,400	\$ 51,250
OTHER FINANCING SOURCES	\$ -	\$ -
TOTAL REVENUES:	\$ 7,836,979	\$ 8,082,552
GENERAL GOVERNMENT EXPENDITURES:	2023 BUDGET	2024 BUDGET
GENERAL GOVERNMENT	\$ 1,150,377	\$ 1,209,758
PUBLIC SAFETY	\$ 2,563,981	\$ 2,605,704
SANITATION	\$ 146,500	\$ 83,500
TRANSPORTATION	\$ 1,357,250	\$ 1,492,574
LEISURE ACTIVITIES	\$ 1,126,162	\$ 1,168,374
CONSERVATION & DEVELOPMENT	\$ 7,700	\$ 7,700
UNCLASSIFIED	\$ 4,480	\$ 4,185
TOTAL GENERAL GOVERNMENT:	\$ 6,356,450	\$ 6,571,795
TRANSFERS:	2023 BUDGET	2024 BUDGET
TRANSFERS TO CAPITAL PROJECTS FUND	\$ 1,026,669	\$ 1,022,757
TRANSFERS TO DEBT SERVICE FUND	\$ 453,860	\$ 488,000
TOTAL TRANSFERS:	\$ 1,480,529	\$ 1,510,757
TOTAL EXPENDITURES:	\$ 7,836,979	\$ 8,082,552

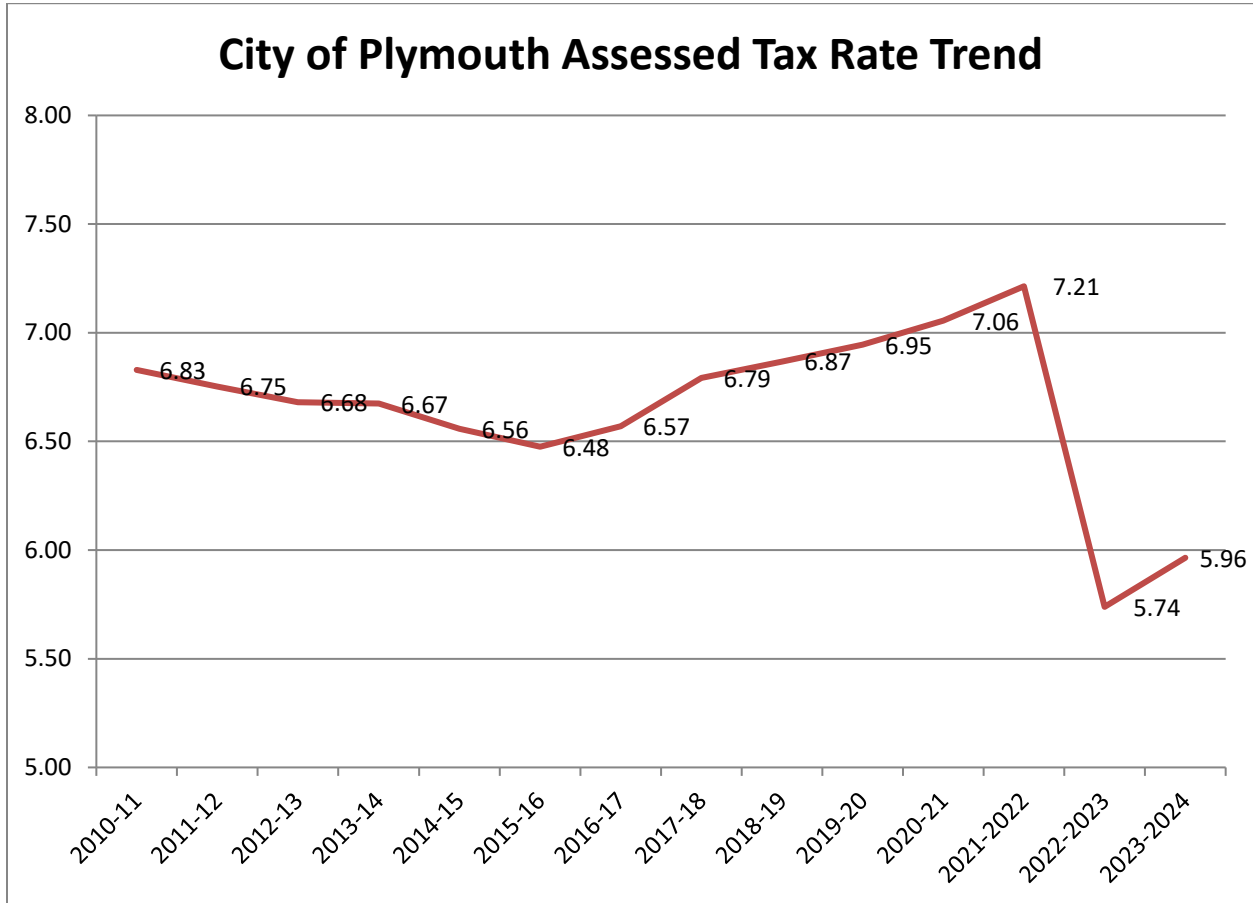
CITY OF PLYMOUTH TAX RATE TRENDS

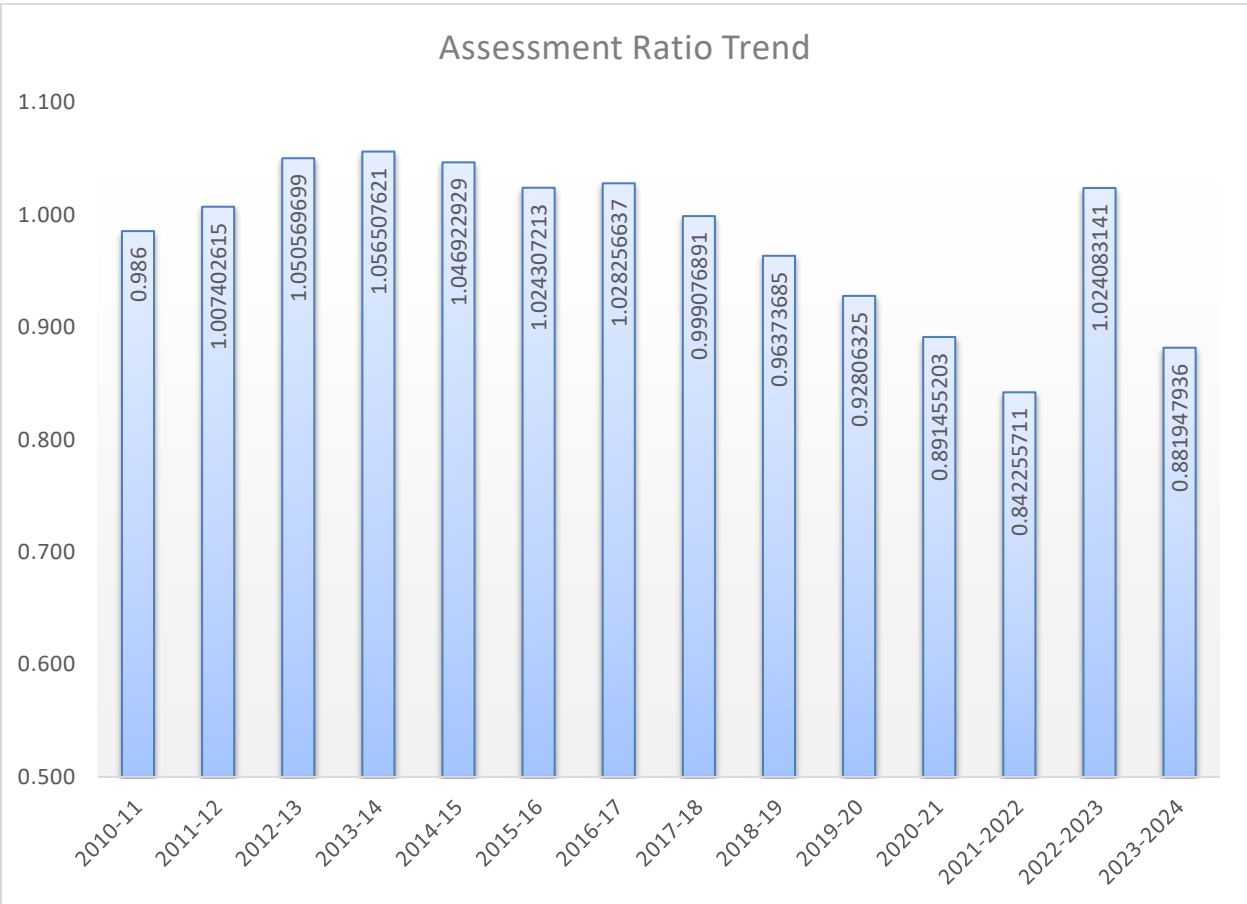
The charts below illustrate the current trend of tax rates (per 1,000 of valuation) for the City of Plymouth (municipal portion) from 2010-2011 to the present on an equalized and assessed value basis.



Based on the reassessment project the equalized tax and assessed tax rate are the essentially same in 2023. The current assessment ratio is .88 meaning that the assessments in the City of Plymouth were 88% of fair market value. Currently, property is assessed at fair market value within the City of Plymouth. In 2022, the assessment ratio was 1.02 meaning that the assessments were 102% of fair market value.

The tax rates shown below are before various credits from the State of Wisconsin.





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**PROGRAM & SERVICE
BUDGET SECTIONS**



MAYOR & COMMON COUNCIL

DEPARTMENT: Mayor & Common Council

PROGRAM MANAGER: Mayor/Council President

PROGRAM DESCRIPTION:

The Mayor is the Chief Elected Executive Officer of the City of Plymouth and serves on a part-time basis. The Mayor works with the City Administrator/Utilities Manager to ensure that all city ordinances and state laws are observed and enforced, and that all city officers, staff, boards, committees, and commissions properly discharge their duties. The Mayor presides at the Common Council meetings and may vote in the case of a tie. The Mayor is elected for a two-year term of office. The Mayor represents the City at official gatherings where the City's presence is required and serves as the Chairperson of the Plan Commission and serves on the Finance and Personnel Committee as well as the Public Works and Utilities Committee.

The Common Council is the legislative branch of City government. The Common Council is the forum for review and debate of proposed ordinances, resolutions and policies proposed by the standing Common Council committees and boards and commissions. The most important legislation is the annual City budget. The Common Council is comprised of eight (8) part-time alderpersons representing four aldermanic districts. Each alderperson serves a two-year term. The Council operates on a committee structure, with the following standing committees:

- Committee of the Whole
- Public Works & Utilities Committee
- Finance & Personnel Committee

In addition to the Council committees, there are a number of boards and commissions that provide policy input to the Mayor and Common Council and are comprised of citizen members and alderperson representation. These bodies include the Plan Commission, Parks Committee, Public Safety Committee, Police and Fire Commission, Redevelopment Authority (RDA), and Library Board, as prescribed by Wisconsin statutes. From time-to-time the City may also have "ad-hoc" committees that serve a specific one-time or limited time purpose.

SERVICES:

- Mayor and Council represent the citizens of Plymouth.
- Assist constituents with issues and assists with dealing with City departments.
- Sets City-wide short-term and long-term policies with assistance of staff.
- Mayor nominates individuals to serve on various committees, boards, and commissions and the Council approves appointments (unless the position is directly appointed by the Mayor).
- Introduces ordinances and resolutions and guides the policies of the City through adoption (or amendment) of ordinances and resolutions.



STAFFING:

<i>Position (Part-Time Elected)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Mayor	1.00	1.00	1.00	1.00	1.00
Alderpersons	8.00	8.00	8.00	8.00	8.00

ACTIVITY MEASURES (MAYOR & COMMON COUNCIL):

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Ordinances Adopted	10	14	9	9	10
Resolutions Passed – Council	18	14	9	14	10
Common Council Meetings	23	27	24	25	25
Finance & Personnel Committee Mtgs.	8	13	7	12	12
Public Works & Utilities Committee Meetings	9	3	2	3	6

OBJECTIVES ACCOMPLISHED IN 2023:

1. Adopt 2024 budget.
2. Complete 2023-2026 Strategic Plan Document
3. Extend TID#4 for Affordable Housing
4. Sell 113 E. Mill Street

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Close TID#4
2. Begin Implementation of 2023-2026 Strategic Plan Document
3. Review and adopt small cell ordinance
4. Adopt 2025 budget



PROGRAM BUDGET:

Mayor						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-51-514010-100	7,217	7,477	7,200	7,200	7,200
FICA	10-51-514010-151	552	572	551	551	551
OTHER	10-51-514010-120	263	201	1,000	800	1,000
TOTAL MAYOR		8,032	8,250	8,751	8,551	8,751
Common Council						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-51-511000-100	28,234	28,473	28,800	28,650	28,800
FICA	10-51-511000-151	2,160	2,169	2,203	2,192	2,203
OTHER	10-51-511000-120	7,022	12,459	13,500	10,000	13,500
TOTAL COMMON COUNCIL		37,416	43,100	44,503	40,842	44,503



MUNICIPAL COURT

DEPARTMENT: Municipal Court

PROGRAM MANAGER: Municipal Judge

PROGRAM DESCRIPTION:

The Municipal Court has jurisdiction over local ordinance and traffic citations issued in the City of Plymouth. The mission of the municipal court is to impartially adjudicate ordinance and traffic violation cases such that legal rights of individuals are safeguarded and public interest is protected. The Court is presided over by an elected part-time Municipal Judge.

SERVICES:

- Managing and administering dispositions of local ordinance and traffic cases.
- Additional plea and trial dates as needed.

STAFFING:

<i>Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Municipal Judge (Part-Time, Elected)	1.00	1.00	1.00	1.00	1.00
Court Clerk	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50	1.50

ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Court Sessions – Initial Appearances	12	12	12	12	12
Trials	0	1	6	2	2
Cases Transferred to Plymouth Municipal Court	0	1	1	1	1

PROGRAM BUDGET:

Municipal Court						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-52-512000-100	29,444	32,141	30,197	31,561	31,032
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	4,461	3,932	3,796	3,996	3,941
OPERATIONS & MAINT	10-52-512000-310	2,842	1,224	2,700	500	1,500
PAYMENTS TO CTY & STATE	10-52-512000-500	27,537	27,134	26,000	26,000	26,000
TOTAL MUNICIPAL COURT		64,284	64,431	62,693	62,058	62,473

CITY CLERK-TREASURER

DEPARTMENT: City Clerk-Treasurer

PROGRAM MANAGER: City Clerk-Treasurer

PROGRAM DESCRIPTION:

The City Clerk-Treasurer's office serves the public, elected officials and other City Departments. The City Clerk-Treasurer office is responsible for city records management, election administration, legal notification to the public, issuance of licenses and permits, and provides administrative support to other City staff, boards, and commissions, and is responsible for financial matters such as accounts payable and receivable, billing and collections, cash management, and property tax collection for the general fund.

SERVICES:

- Prepare and distribute resolutions, ordinances, proclamations, agendas and meeting minutes for the Common Council and various city boards, commissions and committees, including "ad hoc" meetings when assigned.
- Attend and provide administrative support to city committees including the Committee of the Whole, Common Council, Public Works & Utilities Committee, Finance & Personnel Committee and various other committees.
- Maintain custody of the City's official records, providing access to and responsible to public records requests.
- Administer oaths of office, from time to time record legal documents, and certify official city documents.
- Issue permits and licenses as required by local and state laws.
- Oversee records management and retention of city materials.
- Administer elections, which include voter registration, verification and updating of voter records, assist with absentee voting, election inspector training, hiring of poll workers, and direct supervision of Election Day activities.
- Primary office for the collection of complaints and providing customer service.
- Provide billing and collection for most general fund operations.
- Disbursement of monies to general fund vendors.
- Property tax collection and settlement with other governments.
- Cash management and investment of city general fund resources.
- Work with auditor/professional accounting services and staff on annual audit, quarterly and annual financial statements, and other state reporting.
- Provide support to the City Administrator/Utilities Manager and the Finance & Personnel Committee on the preparation and administration of the annual budget.
- Provide administrative support to other departments as needed.



STAFFING:

<i>Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
City Clerk/Treasurer	1.00	1.00	0.00	0.00	0.00
Human Resources Specialist	0.00	0.00	0.00	0.00	0.00
Municipal Court Clerk/Deputy Clerk-Treasurer	0.00	0.00	0.00	0.00	0.00
Deputy Clerk-Treasurer	1.00	1.00	0.00	0.00	0.00
City Clerk	0.00	0.00	1.00	1.00	1.00
City Treasurer	0.00	0.00	1.00	1.00	1.00
General Accountant	0.00	0.00	1.00	1.00	1.00
Part-time Deputy Clerk-Treasurer	0.00	0.25	0.00	0.25	0.00
Records Person I-II	0.50	0.50	0.00	0.00	0.00
Total	2.50	2.75	3.00	3.25	3.00

Note: HR Specialist position is now in City Administrator/Utilities Manager budget. .50 is allocated to general fund and .50 is allocated to Plymouth Utilities. Position no longer works within the Clerk's office. Municipal Court Clerk duties are no longer part of the City Clerk's office. *Part-time Clerk- Deputy Treasurer in 2022 was due to a Full-time employee on FMLA for 12 weeks.

ACTIVITY MEASURES (Clerk's Office):

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Registered Voters	5422	5478	5500	5109	5300
Elections Held	4	2	3	2	4
Absentee Voters Processed	7418	1941	2900	1488	4000
Park Reservations	46	121	98	96	120
Youth Center Reservations	20	17	19	36	40
Street Use Permits	2	7	8	4	7
Fire Permits	157	129	201	120	0
Operator Licenses and Provisionals	243	243	227	240	240
Class A Beer Licenses	3	4	3	3	3
Class A Beer with Cider Licenses	3	1	1	1	1
Class A Liquor Licenses (Comb)	7	8	8	8	8
Class B Beer Licenses	7	7	7	6	6
Class B Liquor Licenses (Comb)	14	14	18	16	16
Class C Wine Liquor Licenses	5	5	5	4	4
Temporary Class B Licenses	14	22	23	22	25
Cigarette Licenses	11	11	10	12	12
Transient Merchant Licenses	2	8	3	6	6
Taxi Vehicle Licenses	0	0	0	0	0
Taxi Drivers Licenses	0	0	0	0	0
Dog Licenses	5422	5478	5500	5109	5300

OBJECTIVES ACCOMPLISHED IN 2023:

1. Held two successful elections.
2. Work with City Administrator on municipal code update/codification project.
3. Updated and maintained records retention and destruction policy.
4. Updated voter registration roll by removing inactive voters from the active poll books.
5. Updated dog licensing software.
6. Updated alcohol licensing software.

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Hold four successful elections in 2024.
2. Arrange community involved meetings with the Mayor and Council.
3. Begin working on a City web-based newsletter.
4. Consolidate and streamline invoice process.

PROGRAM BUDGET:

CITY CLERK-TREASURER						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	VARIOUS	109,451	143,919	149,169	153,090	159,162
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	57,684	103,361	81,751	68,908	60,495
MILEAGE, MEETINGS, EDU	10-55-514020-120	2,427	565	3,000	2,000	3,000
PROFESSIONAL FEES	10-55-515001-200	33,690	45,478	34,000	34,000	35,020
GASB 34	10-50-515002-200	0	0	0	0	0
OP SUPPLIES CLERK	10-55-51XXXX-310	16,267	11,544	14,100	10,000	14,100
TAX PAYMENTS - ANNEXED LAND	10-55-519800-300	0	2,120	0	50	0
TOTAL CLERK-TREASURER		219,519	306,987	282,020	268,048	271,777
ELECTIONS						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	VARIOUS	2,252	7,209	2,067	3,402	8,635
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	35	423	158	260	858
OPERATIONS & MAINT	10-56-514400-XXX	1,767	5,439	5,200	3,604	7,000
TOTAL ELECTIONS		4,054	13,071	7,425	7,266	16,493



CITY ADMINISTRATOR / UTILITIES MANAGER

DEPARTMENT: City Administrator/Utilities Manager

PROGRAM MANAGER: City Administrator/Utilities Manager

PROGRAM DESCRIPTION:

The City Administrator/Utilities Manager serves as the Chief Administrative Officer of the Municipal Corporation including the enterprise fund operations of Plymouth Utilities; leading, planning, organizing and directing the administration of the City of Plymouth toward fulfillment of goals and policies determined by the Mayor and Common Council. The City Administrator/Utilities Manager assists the Mayor and Common Council by facilitating the establishment of goals and proposing alternative strategies for their accomplishment. The City Administrator/Utilities Manager directs the use of human and fiscal resources toward accomplishment of City goals and objectives.

SERVICES:

- Oversee the preparation of the annual budget and 10-year capital improvement plan.
- Oversee preparation of the Common Council agenda and other committee agendas.
- Provide professional staff services to the Common Council and various city committees, boards, and commissions.
- Serves as Personnel Director responsible for negotiation and administration of collective bargained labor agreements and personnel policies and management of the city.
- Oversees the operations and activities of the City general fund and Plymouth Utilities (enterprise funds).
- Carries out and implements policy directives of the Common Council.
- Prepares administrative policies and procedures for the conduct of City operations.
- Represents the City in intergovernmental matters and in public relations.
- Responsible for payroll, benefit administrations, and risk management services.

STAFFING:

<i>Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
City Administrator/Utilities Manager*	1.00	1.00	1.00	.50	.50
Human Resources Specialist*	1.00	1.00	1.00	.50	.50
Total	2.00	2.00	2.00	1.00	1.00

*Note: Positions are split between the general fund (50%) and Plymouth Utilities (50%).

ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Common Council Meetings	23	27	24	25	25
Finance & Personnel Committee Meetings	8	13	7	12	12
Public Works & Utilities Committee Meetings	9	3	2	3	6
Plan Commission Meetings	10	8	12	11	12



OBJECTIVES ACCOMPLISHED IN 2023:

1. Coordinate the preparation, development, and adoption of the 2024 annual budget.
2. Ensure capital improvements plan is implemented.
3. Review health insurance plan options for future years.
4. Conduct strategic planning session with Common Council.
5. Implement municipal code update and recodification project.
6. Finalize strategic direction of 133 E. Mill Street.
7. Coordinate plans for the use of Tax Incremental District, American Rescue Plan funds, and revolving loan funds.
8. Implement revolving loan fund program

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Coordinate the preparation, development, and adoption of the 2025 annual budget.
2. Ensure capital improvements plan is implemented.
3. Implement new performance evaluation review process.
4. Begin implementation of 2023-2026 strategic plan.
5. Facilitate discussion and decision on Mill Pond Dam project.
6. Close TID#4 and investigate future TID options.
7. Begin development of TID#4 affordable housing fund program.

PROGRAM BUDGET:

Office of City Administrator/Utilities Manager						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-50-514000-100	127,687	73,023	108,168	104,316	111,217
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	43,770	26,745	38,432	37,869	38,992
OPERATIONS & MAINT	10-50-514000-310	62	534	500	1,264	1,500
MILEAGE, MEETINGS, & EDUCATION	10-50-514000-120	7,223	481	5,000	5,000	6,000
TOTAL ADMINISTRATOR		178,742	100,783	152,100	148,449	157,709



CONTRACTED SERVICES

City Attorney & Legal Services, City Assessor, Building Inspector/Zoning Administrator

DEPARTMENT: Contracted Services – City Attorney, City Assessor, Building Inspector/Zoning Administrator

PROGRAM MANAGER: City Administrator/Utilities Manager and Mayor & Common Council

PROGRAM DESCRIPTION:

Under pressure to do more with less resources, governments across Wisconsin and the country have moved from direct service provision to providing services by contract. The aim has been to reduce costs, increase service and labor flexibility, improve customer satisfaction, and add capabilities or expertise to the organization. This section represents several contracted services for the City of Plymouth including the City Attorney and Legal Services, City Assessor services, Building Inspection, and Zoning Administration services. The city contracted out City Assessor services in 2009, Building Inspection services in 2009, City Attorney services in 2010, and Zoning Administration in 2009, most recently contracting with Sheboygan County for Zoning Administration in 2019.

SERVICE: City Attorney

- Acts as legal counsel at meetings of the Common Council, Plan Commission, and other local boards, commissions, and committees.
- Drafts and revises local ordinances and resolutions as needed.
- Researches and writes legal and advisory opinions and memoranda for the City Administrator, elected officials, and city departments.
- Prosecutes ordinance violations.
- Drafts development agreements.
- Assists with the negotiating and drafting of various city contracts, leases, and indemnification agreements.
- Oversees all real estate activity (purchases, sales, easements).
- The City Attorney performs other duties provided by State law and as designated by the Common Council.

SERVICE: City Assessor

- Delivers annual assessment roll to the City Clerk-Treasurer and Board of Review.
- Updates information in property database.
- Provide assessment information to interested parties and review property sales.
- Preparation and completion of the Municipal Assessor's Report, Computer Exemption Report, Exempt Property Reports for submission to the Department of Revenue.
- Attend Board of Review to give sworn testimony defending real and personal property assessments and serving as the municipality's expert witness. Defend assessments upon appeal from the Board of Review.
- Perform onsite inspections of all new construction.
- Maintain values used to establish Mobile Home parking fees.
- Establish annual values of personal property owned by businesses.
- Respond to inquiries of property owners contesting the current assessed value of their property.



SERVICE: Building Inspector

- Perform building/construction inspections.
- Respond to citizen inquiries and complaints concerning construction, code clarification, public nuisance complaints, permits, and other information.
- Consult with the Director of Public Works/City Engineer on stormwater issues.
- Perform plan review for commercial and residential projects as needed.

SERVICE: Zoning Administrator

- Perform zoning administration services including the administration of the sign ordinance.
- Serve as staff and secretary of the Plan Commission.

OBJECTIVES ACCOMPLISHED IN 2023:

1. Review revolving loan program.
2. Complete sale of 133 E Mill Street

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Recruit in-house building inspector/zoning administrator position
2. Continue with improvements to code enforcement.

PROGRAM BUDGET:

City Attorney						
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	Projected 2023	Budget 2024
Description	General Ledger					
CONTRACT CITY ATTORNEY/LEGAL	10-50-513000-200	81,741	61,720	70,000	75,000	72,500
TOTAL CITY ATTORNEY		81,741	61,720	70,000	75,000	72,500
ASSESSOR						
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	Projected 2023	Budget 2024
Description	General Ledger					
CONTRACT SERVICES	10-50-515200-200	25,671	138,308	26,500	27,324	27,848
OPERATIONS & MAINT	10-50-515200-310		83	0	0	0
BOARD OF REVIEW	10-50-515201-200	45	0	200	0	200
MANUFACTURING ASSESSMENT	10-50-515200-500	8451	8,241	8,500	8,448	8,500
TOTAL ASSESSOR		34,167	146,632	35,200	35,772	36,548
Building Inspector & Zoning Administrator						
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	Projected 2023	Budget 2024
Description	General Ledger					
BI CONTRACT SERVICES	10-50-524002-200	57,450	69,283	90,000	70,000	72,000
WAGES	XXX					25,000
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS					11,298
BI TITLE 15 CODE ADMINISTRATION	10-50-524003-200		1,020	1,500	1,500	1,500
BI OPERATING SUPPLIES	10-50-524002-310		1,131	500	200	500
ZONING ADMINISTRATIVE SERVICES	10-50-524005-200	10,570	14,100	14,400	14,400	14,400
ZONING OPERATING SUPPLIES	10-50-524005-310	1,095	110.3	500	400	500
TOTAL BLD INSPEC/ZONING ADMIN		69,115	85,645	106,900	86,500	125,198

MISCELLANEOUS GENERAL GOVERNMENT

Debt Service Fund Transfer, Capital Projects Fund Transfer

DEPARTMENT: Miscellaneous General Government

PROGRAM MANAGER: City Administrator/Utilities Manager

PROGRAM DESCRIPTION:

The Miscellaneous General Government budget includes City Hall, Insurance (non-health), Cable TV, Redevelopment Authority contribution, and the Plan Commission / Zoning Board of Appeals. The program provides for various accounts that are not normally contained in department operating budgets or historically have not been included in department operating budgets. The general fund contingency, contributions to the debt service fund, and contributions or transfers to the capital projects fund are also found in Miscellaneous General Government.

PROGRAM BUDGET:

Miscellaneous General Government						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
CONTINGENT FUND	10-50-517000-000	0	0	78,000	0	80,000
CITY HALL OPERATIONS & MAINT	10-92-516000-XXX	27,896	34,903	34,000	30,000	34,000
CITY HALL UTILITIES & PHONE	10-92-516000-505/510	46,948	55,478	55,000	53,251	55,000
CABLE TV EXPENSE	10-50-553006-520	48,950	48,950	48,950	48,950	48,950
DEBT SERVICE TRANSFER	10-50-592001-520	463,345	370,000	453,860	453,860	488,000
CAPITAL FUND TRANSFER	10-50-592000-520	1,151,623	914,720	1,026,669	1,026,669	1,022,757
TOTAL MISCELLANEOUS		1,738,762	1,424,051	1,696,479	1,612,730	1,728,707
Employee Benefits						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
UNEMPLOYMENT COMP	10-50-519380-515	9,331	0	1,500	1,500	1,500
RISK INSURANCE	10-50-519380-954	26,528	29,144	28,960	28,960	31,864
TOTAL EMPLOYEE BENEFITS		35,859	29,144	30,460	30,460	33,364



Unclassified						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
CEMETERY	10-60-549100-410	3,698	311	2,000	1,500	2,000
RISK INSURANCE	10-60-549100-954	2,609	3,592	1,730	1,730	1,435
LIQUOR LICENSE PUB FEE	10-55-514020-300	0	50	650	650	650
UNCOLLECTED ACCOUNTS	10-55-519100-300	0	(0)	100	2,710	100
TOTAL UNCLASSIFIED		6,307	3,953	4,480	6,590	4,185
Conservation & Development						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
PLAN COMMISSION/BOA	10-63-569008-500	159	201	200	200	200
CHESSE COUNTER CONTRIBUTION	10-50-579905-520	7,500	7,500	7,500	7,500	7,500
TOTAL CONSERVATION/DEVELOPMENT		7,659	7,701	7,700	7,700	7,700

BUDGET NOTES:

- 1) Debt Service transfer is \$488,000 for 2024.
- 2) Capital Projects Fund transfer totals \$1,022,757.



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IT SERVICES / COMPUTER

DEPARTMENT: IT Services/Computer

PROGRAM MANAGER: IT Manager

PROGRAM DESCRIPTION:

General fund and enterprise fund computing needs are administered by this program. This includes City Hall (Administration, Police and Fire Department), Public Works Garage, Fire Department, Aquatic Center, and Plymouth Utilities. Costs associated to enterprise funds (Plymouth Utilities) are allocated directly to the fund. Financial information in this section is the summary for the general fund only.

SERVICES:

- Perform hardware and software maintenance and repair (ie. servers, switches, computers)
- Install, maintain, and upgrade computer software
- Provide training and software support to personnel
- Recommend and implement cyber security training, systems, and upgrades
- Implement and maintain physical security (ie. camera systems, entrance security)
- Special projects as assigned.

STAFFING:

<i>Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
IT Manager	0.10	0.55	0.50	0.50	1.00
Total	0.10	0.55	0.50	0.50	1.00

*Note: Position is split between the General fund (50%) and Plymouth Utilities (50%).

ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Server	19	19	18	17	15
Storage Servers	4	2	2	2	3
Laptops	28	31	32	33	35
Desk Top Computers	46	46	45	44	45
Printers	25	25	25	21	20
Copiers	4	4	4	4	4
Projectors	4	4	4	3	3
Network Switches	30	30	30	29	33
Firewalls	2	2	4	4	3
Camera Systems	3	4	4	4	3
Door Access	2	2	2	2	2
Wireless Access Points	11	11	12	12	15

Security Cameras	75	77	79	79	80
Panic Systems	2	2	2	2	2
Users - Network	65	67	63	65	68

OBJECTIVES ACCOMPLISHED IN 2023:

1. Established cloud backup to satisfy cyber insurance requirements
2. On-premise Exchange upgrade
3. Replaced Fire network switch
4. Computer replacements
5. Replaced Scada dialers
6. Migrated Police communications from City of Sheboygan to Sheboygan County
7. Migrated from Frontier to Spectrum
8. Added Spectrum fiber internet connection
9. Added online New Construction workflow for Utilities
10. Added online ability to report service outage for customers
11. Completed online service application workflow for Utilities
12. Completed Fleet Management program for Streets and Electric
13. Installed Smart TV in the EOC
14. Hired new GIS Specialist
15. Migrated backups to Veeam to increase performance and storage efficiency
16. Scheduled to complete fiber install to Wells 11& 12 and Sunset Lift
17. Upgrade Audio/Visual in the EOC
18. Rewired network at WWTP
19. Went live with online Timebook system for Police
20. Created online time off request system
21. Scheduled to complete first GIS water project

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. GIS projects for Water Department
2. SQL Server replacements
3. Hyper-V server replacement
4. Mirror Hyper-V to substation 4
5. Scada Server upgrades
6. Fire Department office network wiring
7. Police Department office network wiring
8. Computer replacements
9. Clerk copy machine replacement
10. Install camera in Utility Room at the Pool
11. Install fiber at Golf Course
12. Install Fiber at the Pool
13. Install EOC second Smart TV
14. Evaluate Park Reservation workflow



PROGRAM BUDGET:

Computer/IT Services

		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-95-514500-100	44,319	44,854	46,146	46,646	47,991
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	9,595	10,040	10,017	10,095	10,338
HARDWARE MAINTENANCE	10-95-514500-310	105	1,345	450	450	840
SOFTWARE MAINTENANCE	10-95-5XXXXX-205	26,775	28,318	35,650	48,908	49,524
EQUIPMENT/REPAIRS	10-95-5XXXXX-405	9,015	6,000	10,500	5,000	14,000
SHARED SERVICE ALLOCATION	10-95-514500-995	13,388	22,768	31,613	31,613	39,800
TOTAL IT SERVICES		103,197	113,324	134,376	142,712	162,493

BUDGET NOTES:

- 1) The IT Manager is a shared position between the General Fund (50%) and Enterprise fund (50%).



POLICE DEPARTMENT

DEPARTMENT: Police Department

PROGRAM MANAGER: Police Chief

PROGRAM DESCRIPTION:

The mission for every member of the Plymouth Police Department is to consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and quality policing services to the members of our community.

SERVICES:

- 24-hour/7 day a week patrol services.
- Traffic Safety Enforcement/Accident Investigation.
- Special Event Management Police Services (example: County Fair).
- Crime Prevention Programs.
- Providing Crossing Guards.
- Apprehension and prosecution of violators and offenders of local, state and federal laws.
- Criminal Investigation.
- K9 Officer program.
- Emergency management oversight, preparation, and planning.

STAFFING:

<i>Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Lieutenant	3.0	3.0	3.0	3.0	3.0
Patrol Officer	11.00	11.00	11.00	11.0	11.0
Administrative Assistant	.00	.00	.00	.00	0
Records Person I-II	1.70	1.70	1.70	1.70	1.0
Senior Records Person/Court Rsv.	.75	.75	.75	.75	1.0
Patrol Officer (Part-Time)	.00	.00	.00	.00	0
Crossing Guards (2)	.10	.10	.10	.10	.10
Total	18.50	18.50	18.50	18.50	18.10



ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Theft	75	42	90	27	55
Burglary	4	8	6	2	5
Motor Vehicle theft	0	8	5	0	1
Assault	20	15	12	9	20
Disorderly Conduct	248	198	257	67	135
Criminal damage to property	80	57	76	19	40
Animal related	116	141	136	180	360
Open Doors	49	44	56	60	120
Auto lock outs	100	90	141	59	120
Alarm calls	102	111	1009	62	125
Fire Dept. assist	56	48	48	24	50
Ambulance assist	335	282	533	225	550
All other incidents	3,815	4,020	3,740	1,870	3,750
Traffic accident	143	138	149	96	200
Counter assist	5,975	6,189	6,510	1,573	3,150
Assist outside agency	292	228	296	138	280
Citizen assist	5,163	6,570	6,212	245	500
Felony Arrest	127	201	90	34	70
Misdemeanor Arrest	259	222	209	147	300
Ordinance Arrest	112	90	111	103	210
Traffic Citation	445	717	419	434	860
Traffic Warning	1,263	1,152	1,014	710	1,400

OBJECTIVES ACCOMPLISHED IN 2023:

1. Filled Police Chief vacancy.
2. Achieved full staffing in the Police Department.
3. Provided specialized training for officers assigned to specific roles (FTO, CIT, DVO)
4. Began Chaplaincy program in Police and Fire Departments.
5. Replaced all duty firearms and trained all officers on new equipment.

OBJECTIVES TO BE ACCOMPLISHED IN 2024.

1. Increase Patrol staffing to maintain coverage during peak service hours.
2. Career development of all Officers and Command Staff.
3. Increase partnerships with surrounding jurisdictions.
4. Update and maintain technology for law enforcement. (ALPR, Body Camera, Digital Forensics)
5. Replace outdated portable radios and ballistic shields.

6. Continue to develop Chaplain program.
7. Increase community interaction through outreach programs and events.
8. Develop an Active Threat Response program for the School District and Community Groups.

PROGRAM BUDGET:

Police Department						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-80-521000-100	1,276,000	1,285,349	1,358,370	1,299,449	1,412,795
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	505,299	488,992	510,537	445,893	498,319
CROSSING GUARD WAGES	10-81-521000-100	4,479	4,691	4,613	4,775	4,795
FICA - CROSSING GUARD	10-81-521000-151	343	359	353	365	367
RECORDS PERSON WAGES	10-82-521000-100	104,185	86,717	106,865	76,807	80,233
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	17,288	12,353	14,391	28,236	34,481
SPECIAL EVENT WAGES	10-80-521001-100	0	0	0	0	0
POLICE TRAINING	10-80-521000-120	19,078	15,730	18,000	19,693	20,000
UNIFORM ALLOWANCES	10-80-521000-130	18,586	21,084	14,900	18,810	18,000
CONTRACTED SERVICES	10-80-521000-200	0	22,670	0	4,054	moved to IT
POLICE SUPPLIES	10-80-521000-300	6,561	14,363	15,000	14,000	16,000
OFFICE SUPPLIES	10-80-521000-310	7,837	7,861	12,300	12,000	12,300
GASOLINE	10-80-521000-320	30,765	39,445	45,500	24,000	45,500
VEHICLE MAINTENANCE	10-80-521000-321	10,759	14,857	15,500	15,000	15,500
TELEPHONE	10-80-521000-510	5,807	7,060	5,400	5,400	5,400
RISK INSURANCE	10-80-521000-954	57,291	50,700	40,534	40,534	34,402
EVIDENCE SUPPLIES	10-80-521001-300	631	947	700	57	700
BICYCLE PATROL	10-80-521001-321	370	1,052	1,100	0	1,100
RADIO MAINTENANCE	10-80-521001-510	2,807	0	600	600	600
PHOTOGRAPHY	10-80-521002-300	0	27	200	200	200
MOTORCYCLE	CLOSED	0	0	0	0	0
OWI/TRAFFIC BUREAU	10-80-521005-310	837	1,275	800	750	800
TOTAL POLICE DEPARTMENT		2,068,923	2,075,533	2,165,663	2,010,623	2,201,493

BUDGET NOTES:

- 1) Wage line-item includes 2023-2025 union contract and new police chief.



FIRE DEPARTMENT

DEPARTMENT: Fire Department

PROGRAM MANAGER: Fire Chief

PROGRAM DESCRIPTION:

The Mission of the Plymouth Fire Department is to protect the lives and property of its citizens and visitors, without prejudice or favoritism, from natural or man-made hazards and medical emergencies through prevention, education, and intervention.

The Plymouth Fire Department is comprised of the City and Town Fire Departments. The Fire Department covers an area of approximately 36 square miles and a population of over 10,000. The Department utilizes two fire stations (one in the city and one in the town).

SERVICES:

- Provide hazardous condition and disaster mitigation.
- Fire suppression.
- Automobile extrication.
- Ice rescue.
- Fire education and prevention services.
- Emergency Medical Service (EMS).

STAFFING:

<i>Position (Volunteer)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Fire Chief (Full-Time)	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	2.00	2.00
Captain	6.00	6.00	6.00	6.00	6.00
Fire Prevention/Inspection	1.00	1.00	1.00	1.00	1.00
Fire Fighters	44.00	44.00	44.00	44.00	44.00
Total	54.00	54.00	54.00	54.00	54.00

Note: Actual yearly fluctuations in active Volunteer Fire Fighters does occur.

ACTIVITY MEASURES:

Fire

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
100 Fire, Other	0	0	1	0	0
111 Building Fires	14	16	14	14	15
112 Fires in Structure Other than in a building	1	0	1	0	1
113 Cooking Fire, confined to container	5	2	4	1	4
114 Chimney or flue fire, confined to chimney	1	0	1	1	1
116 Fuel burner/boiler malfunction	0	0	0	0	0
118 Trash or rubbish fire contained	0	0	5	1	2
131 Passenger vehicle fire	1	2	4	1	2

132 Road freight or transport vehicle fire	0	0	1	0	1
137 Camper or recreational vehicle (RV) fire	0	0	0	0	1
138 Off-road vehicle or heavy equipment fire	1	4	1	1	1
140 Natural Vegetation Fire, other	1	4	0	1	4
141 Forest, woods or wild land fire	0	0	0	0	0
142 Brush or brush-and-grass mixture fire	3	2	2	1	1
143 Grass Fire	2	2	3	1	1
150 Outside rubbish fire, other	2	0	1	0	0
151 Outside rubbish, trash or waste fire	2	4	2	1	1
153 Construction or demo landfill fire	0	0	0	0	0
154 Dumpster or other outside trash receptacle	1	0	1	2	2
160 Special outside fire	2	0	1	0	1
161 Outside storage fire	0	0	0	1	1
162 Outside equipment fire	0	0	0	0	0
170 Cultivated vegetation, crop fire, Other	0	0	0	0	0
171 Cultivated grain or crop fire	0	0	0	0	0
Sub-Total	36	36	44	26	39

Overpressure Rupture, Explosion, Overheat (no fire)

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
200, 251 Overpressure rupture, explosion, overheat	0	0	0	0	0
Sub-Total	0	0	0	0	0

Rescue & Emergency Medical Service Incident

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
300 Rescue, EMS incident, other	4	2	5	1	1
311 Medical Assist EMS Crew	42	40	55	60	70
321 EMS call, excluding vehicle accident	9	4	14	19	25
322 Motor Vehicle Accident with Injuries	4	22	10	15	20
324 Motor Vehicle Accident with no injuries	1	0	4	3	5
340 Search for lost person, other	0	0	0	0	0
341 Search for person on land	3	0	2	0	1
350 Extrication, rescue, other	0	2	1	2	2
351 Extrication of victims	0	0	0	0	1
352 Extrication of victim(s) from vehicle	7	0	6	1	1
353 Removal of victim from stalled elevator	0	0	0	0	0
355-356 High-angle rescue/Confined Space	0	0	1	0	0
357 Extrication of victims from machinery	1	0	0	0	0
360 Water & Ice-related rescue, other	0	2	1	1	1
361 Swimming/Recreational Water Rescue	0	0	1	0	0
362-365 Ice Rescue/Watercraft Rescue	0	0	0	1	1

381 Rescue or EMS Standby	128	36	152	49	60
Sub-Total	199	108	252	152	188
Breakdown of standbys					
3811 Standby for stock car races	n/a	n/a	n/a	n/a	n/a
3812 Standby for football game	n/a	n/a	n/a	n/a	n/a
3813 Standby for Plymouth/ Orange Cross Ambulance Service	n/a	n/a	n/a	n/a	n/a
3814 Standby for Sheboygan County Fair	n/a	n/a	n/a	n/a	n/a
3815 Snowmobile Races	n/a	n/a	n/a	n/a	n/a
3816 Standby for Fire Calls	n/a	n/a	n/a	n/a	n/a
3817 Standby for Dive Team	n/a	n/a	n/a	n/a	n/a

Hazardous Condition (No Fire)

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
400 Hazardous Condition, Other	0	2	4	0	2
411 Gasoline or flammable liquid spill	1	0	1	0	2
412 Gas leak (natural gas or LPG)	7	6	6	4	5
413 Oil or other combustible liquid spill	2	4	2	4	5
423 Refrigeration Leak	1	0	1	0	1
424 Carbon monoxide incidents	2	6	2	3	5
440 Electrical Wiring/Equipment Problem	1	0	0	1	1
441 Heat from short circuit (wiring)	0	2	0	0	0
442 Overheated Motor	0	0	0	0	0
443 Breakdown of light ballast	0	0	0	0	0
444 Power line down	3	0	3	3	3
445 Arching, Shorten Electrical Equipment	0	0	0	1	1
463 Vehicle accident, general cleanup	5	4	5	3	3
Sub-Total	22	24	24	19	28

Service Call

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
500 Service Call, Other	1	0	2	1	1
510 Person in distress, other	1	0	0	0	0
511 Lock Out	2	6	4	4	4
521 Water Evacuation	0	0	1	0	0
522 Water or steam leak	0	0	1	1	1
531 Smoke or odor removal	4	6	3	1	4
550 Public service assistance, other	0	0	0	0	0
551 Assist Police/other government agency	6	0	5	0	0
553 Public Service	0	0	0	0	0
554 Assist invalids	0	0	1	0	0

571 Cover assignment, standby, move-up	1	0	1	1	1
Sub-Total	15	12	18	8	11

Good Intent Call

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
611 Dispatched & cancelled in route	32	56	29	31	35
631 Authorized Controlled Burning	2	2	1	1	1
650 Steam, other gas mistaken for smoke	0	0	0	0	0
651 Smoke scare, odor of smoke	1	2	3	3	3
652 Steam/vapor/fog/dust thought to be fire	0	0	0	0	0
Sub-Total	35	60	33	35	39

False Alarm & False Call

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
700 False alarm or call, other	5	2	5	2	4
710 Malicious, mischievous false call	1	0	1	0	0
730 System malfunction, other	0	2	1	3	3
731 Sprinkler activation due to malfunction	4	0	3	2	3
733 Smoke detector activation	5	2	5	9	10
734 Heat detector activation due to malfunction	0	2	0	1	1
735 Alarm system sounded due to malfunction	14	16	15	6	10
736 CO detector activation due to malfunction	5	6	5	3	3
740 Unintentional transmission of alarm, other	2	2	2	2	2
741 Sprinkler activation, no fire	1	2	1	2	2
743 Smoke detector activation, no fire	5	8	5	1	1
744 Detector activation, no fire	1	4	3	0	1
745 Alarm system activation, no fire	15	10	11	5	10
746 CO detector activated, no carbon monoxide	4	2	3	1	1
Sub-Total	62	58	60	37	51

Severe Weather & Natural Disaster

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
800 Severe weather/natural disaster, other	0	0	0	0	0
813 Wind storm, tornado assessment	2	0	2	1	1
814 Lightning strike (no fire)	0	0	0	0	0
815 Severe weather stand-by	0	0	0	0	0
Sub-Total	2	0	2	1	1

Special Incident

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
900 Special type of incident	2	0	5	3	3
Sub-Total	2	0	5	3	3

TOTAL CALLS BY CATEGORY

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Fire	36	36	44	27	40
Overpressure Rupture, Explosion Overheat	0	0	0	0	0
Rescue & EMS	199	108	252	155	175
Hazardous Condition	22	24	24	19	25
Service Call	15	12	17	9	15
Good Intent Call	35	60	33	35	40
False Alarm & False Call	62	58	60	42	55
Severe Weather or Natural Disaster	2	0	2	1	3
Special Incident	2	0	5	3	5
Total	373	298	437	291	358

OBJECTIVES ACCOMPLISHED IN 2023:

1. Upgraded and added an Ambulance to the fleet with federal funds, estimated city savings \$175,000.
2. Began process of aerial replacement. 900 days to build after order is placed.
3. Completed Insurance Service Office Audit.
4. Selected a new Remote Management System (RMS) system for fire department
5. IT Upgraded classroom/EOC visual learning.
6. Safely Disposed of Firefighting Foam containing PFAS at zero cost to local government.

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Order new Aerial Truck.
2. Implement Vehicle and Equipment replacement plan.
3. Implement new Remote Management System (RMS).
4. Upgrade fitness center through donations.

PROGRAM BUDGET:

Fire Department

		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	10-85-522000-100	170,277	200,743	190,715	184,310	196,239
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	45,930	49,937	46,651	46,298	48,257
EDUCATION/TRAINING	10-85-522000-120	11,866	10,997	12,500	12,300	12,500
UNIFORM/DUES	10-85-522000-130	5,108	5,719	5,000	5,000	5,000
CONTRACT INSPECTIONS	10-85-522000-200		0	0	621	0
OFFICE SUPPLIES	10-85-522000-310	2,808	2,982	3,000	3,000	3,000
GAS & OIL	10-85-522000-320	4,859	11,454	10,000	10,000	10,000
TRUCK REPAIR	10-85-522000-321	32,275	38,725	35,000	25,000	35,000
EQUIPMENT & REPAIRS	10-85-522000-410	23,030	30,828	32,500	32,500	32,500
TELEPHONE	10-85-522000-510	3,890	5,859	5,000	4,800	5,000
ACCIDENT INSURANCE	10-85-522000-515	6,803	6,729	6,729	6,729	6,729
RISK INSURANCE	10-85-522000-954	10,661	8,682	5,923	5,923	4,686
HEALTH MAINTENANCE	10-85-522001-200	8,810	1,500	2,500	1,500	2,500
PAGER REPAIRS	10-85-522001-410	2,865	2,350	3,000	3,000	3,000
RETIREMENT PROGRAM	10-85-522002-515	12,643	12,994	12,500	12,500	12,500
FIRE DEPT RECOGNITION	10-85-522015-130	6,105	6,861	4,700	6,100	4,700
FIRE PREVENTION	10-85-522015-300	376	1,229	2,250	2,250	2,250
MEDICAL SUPPLIES	10-85-523000-300	9,583	10,069	10,500	10,500	10,500
FIRE INVESTIGATION EDU	CLOSED					
TOTAL FIRE DEPARTMENT		357,889	407,658	388,468	372,330	394,362



MISCELLANEOUS PUBLIC SAFETY

DEPARTMENT: Miscellaneous Public Safety

PROGRAM MANAGER: Shared Between Various Department Heads (Police, Fire, DPW)

PROGRAM DESCRIPTION:

This budget section accounts for miscellaneous public safety accounts including Weights and Measures, Emergency Management/Emergency Operations Center, and Animal Control.

SERVICES:

- Provide an operational Emergency Operations Center (EOC) in the case of a community disaster or emergency.
- Provide limited funding for animal control related activities.
- The Wisconsin Department of Agriculture, Trade and Consumer Protection monitor the accuracy of gas station pumps, grocery store packages and scales, and checkout scanners. The City contracts with the state to provide weights and measure inspections.

OBJECTIVES ACCOMPLISHED IN 2023:

1. Plan for communications upgrade in City EOC/Fire Dept. training room
2. Replace the computer
3. Put in a network switch
4. Install smart boards

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Review and Update the City Emergency Operations Plan (EOP).
2. Conduct joint training on Public Safety issues (Active Shooter, Mass Casualty, Mental Health)
3. Plan a citizen public safety training program.

PROGRAM BUDGET:

Miscellaneous Public Safety						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WEIGHTS & MEASURES	10-50-524-004-200	3,600	3,600	3,600	3,600	3,600
WEED CUTTING	10-60-536400-410	-	-	-	-	-
CIVIL DEFENSE	10-80-525000-120	4,095	6,334	6,000	6,000	6,000
ANIMAL CONTROL	10-80-541000-200	-	-	250	250	250
TOTAL MISC. PUBLIC SAFETY		7,695	9,934	9,850	9,850	9,850



DEPARTMENT OF PUBLIC WORKS & SANITATION (Waste & Recycling)

DEPARTMENT: Department of Public Works

PROGRAM MANAGER: Director of Public Works/City Engineer

PROGRAM DESCRIPTION:

The City of Plymouth Department of Public Works touches the lives of all residents and visitors to the City along with all commercial, institutional, industrial, and recreational entities when they or their employees travel on City streets, have their trash picked up, or enjoy the various parks and recreation activities provided by the department. The employees of the Department of Public Works are dedicated to developing and maintaining parks, buildings, and municipal infrastructure to meet the needs of our community. The department provides services and service levels as directed by policies, goals and objectives established by the Common Council of the City of Plymouth.

SERVICES:

- Provide snow and ice removal for all City streets.
- Provide general maintenance to road surfaces (pot holes, large patches).
- Repair catch basins and municipal storm sewers.
- Provide general maintenance and upkeep of parks, athletic fields, and cemeteries.
- Provide day to day oversight and management of the golf course operations, aquatic center operations, ski hill, and ice skating rink.
- Provide general maintenance and upkeep of City Hall and DPW facility.
- Provide weed and tree trimming in public spaces.
- Maintain City signs, equipment, and paint crosswalks, parking areas, and curbs.
- Provide assistance to special events as directed by the Mayor and Common Council.
- Provide staff support to the Public Works & Utilities Committee, Park Committee, Plan Commission, and Common Council.
- Other special projects as assigned by the City Administrator/Utilities Manager, Mayor and/or Common Council.

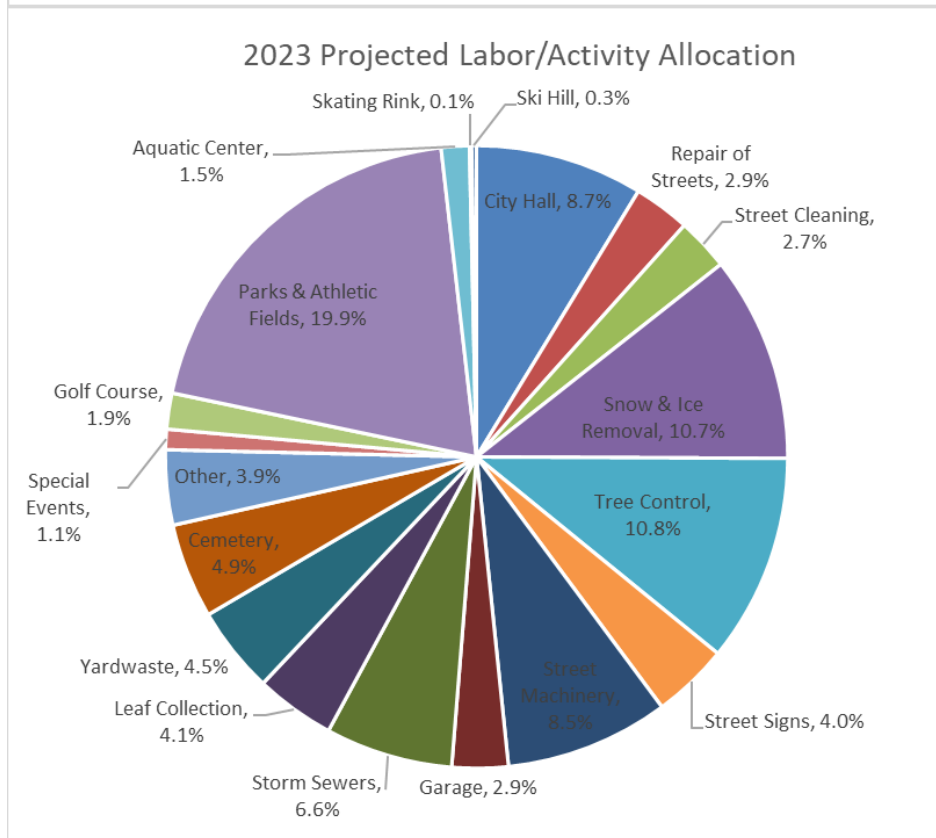
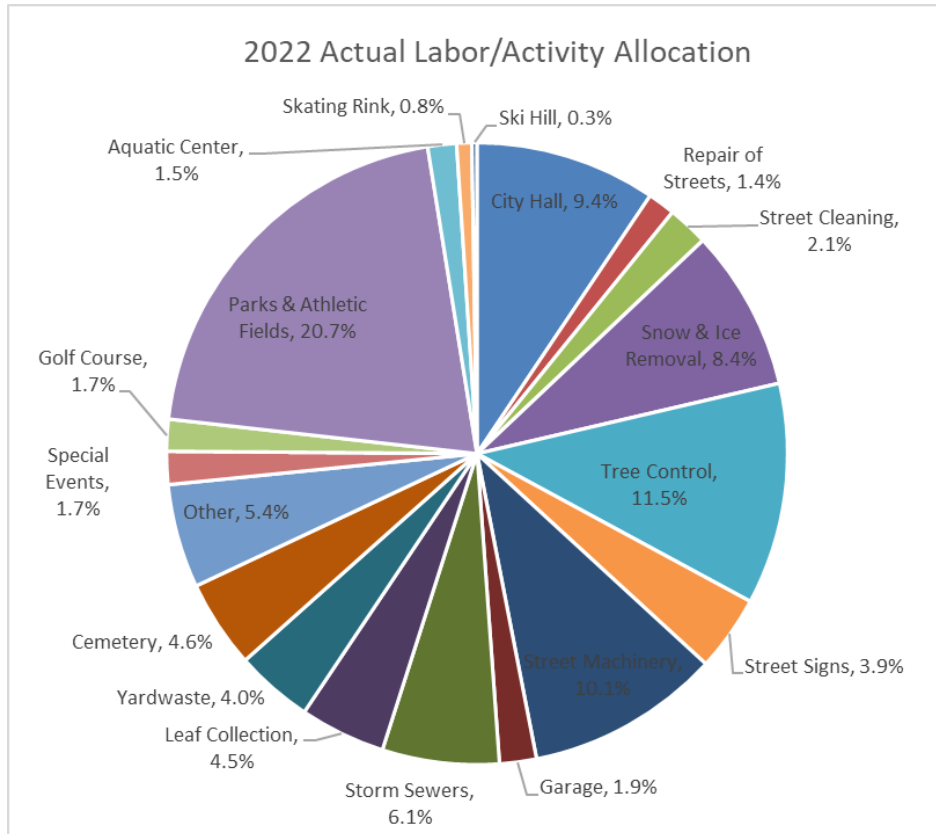
STAFFING:

<i>Non-Seasonal Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Director of Public Works/City Eng.*	0.50	0.50	0.50	0.50	.5
DPW Street Superintendent	1.00	1.00	1.00	1.00	1.00
Management Assistant	.25	.25	.25	.25	.15
DPW Laborer	7.00	7.00	8.00	9.00	9.00
DPW Arborist	1.00	.65	.65	.65	.67
City Hall Custodian	9.75	9.4	10.4	11.4	11.32
Total Full-time/Regular Staff	0.50	0.50	0.50	0.50	.5

<i>Seasonal Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Recycling Attendants (Saturdays)	3	3	3	3	5
Parks & Cemetery Seasonal	4	4	3.5	6	6
Total Seasonal Staff	7	7	6.5	9	11



ACTIVITY MEASURES (DEPARTMENT OF PUBLIC WORKS):



OBJECTIVES ACCOMPLISHED IN 2023:

1. Completed the 2023 Street Program, E Clifford Street and Pony Lane.
2. Completed planned capital improvement projects.
3. Feasibility Study for spillway improvements or dam removal.
4. Updated website for request for repair of broken/damaged garbage and recycling bins.

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Complete planned capital improvement projects.
2. Start updating ordinances and policies relating to DPW.
3. Work with City Administrator/Utilities Manger and the Utility Finance Manger to implement the Stormwater Utility.
4. Continue making updates to the City website.

PROGRAM BUDGET:

DPW Management						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
WAGES	VARIOUS	129,573	123,397	126,362	125,202	131,792
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	62,908	59,270	48,460	48,316	49,511
EDUCATION/DUES	10-61-539200-120	804	1,330	1,600	1,200	1,600
CDL DRUG/ALCOHOL TESTING	10-61-539200-130	547	330	500	500	500
OPERATIONS & MAINT	10-61-539200-XXX	145	2,577	1,000	1,000	2,000
TOTAL DPW MANAGEMENT		193,977	186,904	177,922	176,218	185,403



Department of Public Works						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
REPAIR OF STREETS	10-60-533100-410	8,995	8,285	10,000	11,000	12,000
RISK INSURANCE	10-60-533100-954	42,919	43,833	35,850	35,850	35,754
SNOW & ICE REMOVAL	10-60-533120-410	63,470	61,495	79,680	83,120	86,330
TREE CONTROL	10-60-533130-410	6,158	8,620	7,450	7,950	8,000
STREET SIGNS	10-60-533140-410	11,070	16,946	20,400	20,400	21,600
EDUCATION/DUES	10-60-533150-120	0	5,486	0	0	0
BRIDGES & GUARDRAILS	10-60-533160-410	1,688	0	1,750	1,300	1,500
STREET LIGHTING	10-60-534200-505	122,472	124,008	120,000	123,000	123,000
SIDEWALKS & CROSSWALKS	10-60-534320-410	-	-	-	-	-
PARKING LOTS	10-60-534500-400	2,862	2,032	2,300	3,400	2,300
GAS & OIL PUBLIC WORKS	10-62-539000-320	40,965	47,282	58,000	47,000	54,000
STREET MACHINERY	10-62-539000-410	47,104	47,108	44,000	54,000	54,000
GARAGE UTILITIES/PHONE	10-62-539000-505/510	9,657	14,166	14,000	14,350	14,800
GARAGE OPERATIONS/MAINT	10-62-539001-410	21,414	23,730	22,000	13,000	13,000
GF TRANSFER TO SWU FUND	10-50-592010-520	88,126	140,923	73,861	140,000	145,000
WAGES - LABOR POOL	VARIOUS	439,325	456,658	475,264	484,685	522,393
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	236,068	227,083	214,774	194,615	213,495
TOTAL DPW		1,110,802	1,227,654	1,179,329	1,233,670	1,307,171
TOTAL DPW		1,304,779	1,414,558	1,357,250	1,409,888	1,492,574
Sanitation						
		ACTUAL	ACTUAL	BUDGET	Projected	Budget
		2021	2022	2023	2023	2024
Description	General Ledger					
Waste Disposal - Transfer from General Fund		110,000	117,847	130,000	130,000	67,000
Landfill - Oper & Maint	10-60-536310-410	6,909	5,721	9,000	9,000	9,000
Incinerator - Oper & Maint	10-60-536314-410	10,191	16,180	7,500	7,500	7,500
TOTAL SANITATION		127,100	139,748	146,500	146,500	83,500
This information reports general fund portion only. See special revenue funds for garbage & recycling.						

BUDGET NOTES:

- 1) General Fund allocation to Stormwater fund to support the entire year of costs until the Stormwater Utility starts billing for services.



PLYMOUTH PUBLIC LIBRARY

DEPARTMENT: Plymouth Public Library

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Plymouth Public Library serves to:

- Assemble, preserve, and administer in organized collections, educational and recreational materials, in order to promote through guidance and stimulation, the communication of ideas for an enlightened community and to enrich personal lives.
- Provide opportunities and encouragement for children, young people, men, and women to continuously educate themselves, forming a basis for lifelong habits of reading and learning.
- To seek to identify community needs and provide programs and/or services to meet those needs, working in cooperation, as needed, with other organizations, agencies, and institutions.

SERVICES:

- Provide access to physical materials (books, audiobooks, CDs, DVDs, magazines, newspapers etc.) through a Library System-Wide Catalog and Interlibrary Loan.
- Provide access to digital services including ebooks, audiobooks, digital magazines, online databases, online courses, and more.
- Provide local history resources including subject files, microfilm of Plymouth Newspapers from 1870 to present, yearbooks, and more.
- Provide free programs and events for children, teens, and adults including a Summer Reading Program.
- Provide expert help with research, technology, library services, and local services to meet community member's personal, educational, and professional needs.
- Provide access to a public meeting room for community member's informational, civic, and professional needs.
- Provide public computers with popular software and internet access along with free WIFI for personal devices.
- Provide printing, copying, scanning, and faxing including wireless printing from personal devices.



STAFFING:

Position	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budget
Library Director	1.00	1.00	1.00	1.00	1.00
Reference Librarian	1.00	1.00	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00	1.00	1.00
Young Adult Library Aide	1.00	1.00	1.00	1.00	1.00
Library Aide (5)	2.76	2.76	2.88	2.88	3.34
Library Maintenance*	0.30	0.30	0.50	0.55	0.55
Library Custodian	0.50	0.50	0.00	0.00	0.00
Library Page (1)	0.28	0.28	0.30	0.30	0.30
Total	7.84	7.84	7.68	7.73	8.19

* In 2021, the Maintenance and Custodian positions were combined into a half-time position, with some of the previous duties completed by contract.

ACTIVITY MEASURES:

Activity	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budget
Open Hours	1,032	2,350	2,704	2704	2704
New Library Cards	264	271	435	400	400
Physical Circulation	62,040	73,739	89,412	90,000	92,000
Digital Circulation	22,099	21,894	22,887	20,000	20,000
User Visits	19,458	26,921	45,559	49,000	49,000
Program Attendance	4,710	1,584	2,490	3,600	4,000
Computer Usage	2,145	1,578	2,868	2,700	2,700
Wireless Usage	5,803	6,708	8,535	8,000	8,000
Collection Additions	4,301	6,253	5,018	5,000	5,000

* Due to COVID-19 activity measures in 2020 and 2021 were affected in a number of areas. Program attendance in 2020 and 2021 include in-person and virtual attendance, with virtual attendance including any views of recorded programs for over one minute.

OBJECTIVES ACCOMPLISHED IN 2023:

1. Started work on the four goal areas in the library's 5-year strategic plan (Innovating with our Community, Activating Community Assets, Getting the Word Out, and Finding Organizational Balance) Highlights include but are not limited to:
 - a. Planned a Library Book Sale and Open House
 - b. Started a "Get to know your library" social media campaign.
 - c. Created several technology tutorial videos.
2. Continued to build partnerships with community organizations to collaborate on events and bring awareness to services within the Plymouth community.
3. Attended more community-wide events to promote library services.
4. Coordinated discussion with the Library Board of Trustees to set future department goals.



OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Continue to evaluate program offerings to make sure the library is meeting the needs of the community.
2. Continue work on action items in the library’s strategic plan in discussion with the Library Board of Trustees.
3. Partner with local organizations to broaden the awareness of library services within the Plymouth community.
4. Evaluate the library’s physical space to ensure it is meeting the needs of the Plymouth community.
5. Explore ways to increase the number of library staff to meet increasing service demands.
6. Coordinate discussion with the Library Board of Trustees to set future department goals.

PROGRAM BUDGET:

Library						
		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	Projected 2023	Budget 2024
Description	General Ledger					
WAGES	10-70-551100-100	286,724	304,140	322,016	323,997	347,991
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	86,480	84,196	81,622	65,429	67,929
RISK INSURANCE	10-70-551100-954	6,836	7,225	8,904	8,904	9,739
TELEPHONE	10-70-551106-510	2,494	2,398	2,400	3,000	3,000
HEAT	10-70-551107-505	2,797	4,742	5,000	4,800	5,500
ELECTRICITY/WATER/SEWER	10-70-551108-505	8,803	9,668	8,300	8,100	8,300
EQUIP & BLDG MAINTENANCE	10-70-551111-410	14,421	24,067	19,250	19,250	23,000
LIBRARY DIGITAL CONTENT	10-70-551112-400	10,610	11,125	10,500	12,500	13,500
LIBRARY BOOKS	10-70-551113-400	52,783	62,412	63,000	60,000	50,000
LIBRARY MATERIALS - OTHER	10-70-551115-400	1,097	924	500	500	500
LIBRARY AV	10-70-551114-400	13,386	12,192	13,000	13,000	11,000
MAGAZINE & NEWSPAPERS	10-70-551116-400	7,494	5,518	5,550	4,700	4,700
OFFICE SUPPLIES	10-70-551117-310	1,538	3,084	2,500	2,500	2,500
MATERIALS SUPPLIES	10-70-551118-300	6,192	7,166	5,700	5,700	5,700
MEMBERSHIPS	10-70-551119-130	551	726	800	744	770
PROGRAMS	10-70-551120-300	9,495	8,624	9,250	9,000	10,000
MARKETING	10-70-551121-300	510	961	1,000	200	1,000
MONARCH LIBRARY SYSTEM	10-70-551122-200	12,293	12,772	13,800	14,272	14,200
PROFESSIONAL DEVELOPMENT	10-70-551123-120	591	1,470	2,200	1,900	2,200
TRAVEL & MILEAGE	10-70-551124-120	47	1,288	900	900	900
COPY MACHINE	10-70-551125-210	3,015	3,929	4,000	4,000	4,000
OTHER/MISC	10-70-551126-310	314	211	1,300	600	1,300
TECH REPLACEMENT	10-70-551131-410	0	0	0	0	3,700
DAMAGED BOOK REPLACEMENT		0	0	0	0	500
TOTAL LIBRARY		528,471	568,836	581,492	563,997	591,930

BUDGET NOTES:

- 1) The Sheboygan County Library System Reimbursement revenue line-item is estimated at \$244,873. The net City funding for the library is estimated at \$347,057.



RECREATIONAL & LEISURE SERVICES

DEPARTMENT: Recreational & Leisure Services

PROGRAM MANAGER: Director of Public Works/City Engineer

PROGRAM DESCRIPTION:

This section entitled Recreational and Leisure Services includes the Plymouth Aquatic Center, contribution to Generations/PIC, downtown Skating Rink, Ski Hill, Youth Center, golf course, contribution to the Plymouth Youth Athletic Association, and contribution to Plymouth Municipal Band.

SERVICES:

- Operate the Plymouth Aquatic Center from May through August.
- Provide a 9-hole municipal golf course.
- Provide for an ice skating rink on the Mill Pond and Nutt Hill ski hill in winter.
- Provides funding to Community Education & Recreation for running a youth program at the Youth Center near Riverview School during the school year.
- Provides limited support to Plymouth Municipal Band.
- Provides funding to Generations/Plymouth Intergenerational Coalition to help support a senior center/Plymouth Adult Community Center.

STAFFING:

<i>Seasonal Position</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Aquatic Center Manager	1	1	1	1	1
Aquatic Center Concession Manager	1.5	1	0.5	0.5	0.5
Aquatic Center Lifeguards	31	34	29	44	45
Aquatic Center Attendants	13	16	23	20	20
Golf Course Manager	1.5	1	1	1	1
Golf Course Attendant	6	8	8	8	8
Golf Course Grounds Crew	4	3	3	4	4
Ski Hill Manager	0	1	1	0	1
Ski Hill Attendants	0	2	2	0	3
Skating Rink Manager	58	67	68.5	78.5	83.5
Skating Rink Attendants	1	1	1	1	1
Total	1.5	1	0.5	0.5	0.5

ACTIVITY MEASURES (RECREATION & LEISURE SERVICES):

- See Department of Public Works budget for labor allocation.

OBJECTIVES ACCOMPLISHED IN 2023:

- Continued replacing tee-off pads at the frisbee golf course in Meyer Park.
- Continued work on tree removals and replacements related to Emerald Ash Borer.

- New flooring in the aquatic center building.
- High revenue year for the Golf Course.
- Fully staffed Aquatic Center.

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

- Complete capital improvement projects.
- Continue making improvements to the frisbee golf course.
- Updating ordinances and policies relating to Parks.
- Continue to improve the new City website.

PROGRAM BUDGET:

Recreation & Leisure Services

		ACTUAL 2021	ACTUAL 2022	BUDGET 2023	Projected 2023	Budget 2024
Description	General Ledger					
GENERATIONS/PIC FUNDING	10-63-546000-200	128,100	131,517	135,685	135,685	136,680
YOUTH CENTER WAGES/CONTRACT	10-63-551900-200	12,800	12,980	12,800	12,800	12,800
YOUTH CENTER OPER & MAINT	10-63-551901-410	3,169	3,889	4,425	4,400	4,425
PARKS, PLAYGROUNDS, FIELDS	10-63-552000-XXX	38,948	37,742	47,000	46,000	47,000
RISK INSURANCE	10-60-552000-954	22,525	15,644	11,560	11,560	9,586
CITIZENS BAND	10-63-553005-520	6,000	6,000	6,000	6,000	6,000
BASEBALL/SOFTBALL - PYAA	10-63-553006-520	7,500	7,500	7,500	7,500	7,500
SKI HILL WAGES	10-63-554020-100	0	0	0	0	0
SKI HILL OPER & MAINT	10-63-554022-410	1,729	2,113	2,450	2,100	2,450
SKATING RINK WAGES	10-63-554030-100	764	656	787	0	1,045
SKATING RINK - FRINGE	10-63-554030-XXX	58	50	60	0	80
SKATING OPER & MAINT	10-63-554033-200	1,546	1,952	2,450	2,450	2,548
AQUATIC CENTER WAGES	10-64-554000-100	106,010	109,696	142,258	157,909	164,152
AQUATIC CENTER - FRINGE	10-64-554000-XXX	8,756	9,110	11,678	12,937	13,365
AQUATIC OPER & MAINT	10-64-554003-410	48,606	62,380	57,500	60,000	59,800
AQUATIC CONCESSIONS	10-64-554007-350	17,467	20,231	20,000	22,000	20,000
GOLF COURSE WAGES	10-65-554010-100	47,648	45,329	52,965	54,759	59,000
GOLF COURSE - FRINGE	10-65-554010-XXX	3,645	3,463	4,052	4,189	4,514
GOLF COURSE OPER & MAINT	10-65-554010-XXX	19,829	34,623	25,500	25,500	25,500
TOTAL REC/LEISURE DEPARTMENT		475,100	504,875	544,670	565,789	576,444



GENERAL FUND EXPENSE SUMMARY BY DEPARTMENT

Summary of Accounts

Description	ACTUAL	ACTUAL	BUDGET	Projected	Budget
	2021	2022	2023	2023	2024
MAYOR & COMMON COUNCIL	45,448	51,350	53,254	49,393	53,254
MUNICIPAL COURT	64,284	64,431	62,693	62,058	62,473
CLERK-TREASURER	223,573	320,058	289,445	275,315	288,270
CITY ADMINISTRATOR	178,742	100,783	152,100	148,449	157,709
CONTRACTED GOVERNMENT SERVICES	185,023	293,998	212,100	197,272	234,246
MISCELLANEOUS GENERAL GOVERNMENT	173,619	180,128	258,590	176,951	263,199
POLICE DEPARTMENT	2,068,923	2,075,533	2,165,663	2,010,623	2,201,493
FIRE DEPARTMENT	357,889	407,658	388,468	372,330	394,362
MISCELLANEOUS PUBLIC SAFETY	7,695	9,934	9,850	9,850	9,850
COMPUTER / IT SERVICES	103,197	113,324	134,376	142,712	162,493
DEPARTMENT OF PUBLIC WORKS	1,304,779	1,414,558	1,357,250	1,409,888	1,492,574
SANITATION (Waste Disposal & Recycling)	127,100	139,748	146,500	146,500	83,500
PLYMOUTH LIBRARY	528,471	568,836	581,492	563,997	591,930
RECREATIONAL & LEISURE SERVICES	475,100	504,875	544,670	565,789	576,444
DEBT SERVICE	463,345	370,000	453,860	453,860	488,000
CAPITAL PROJECTS	1,151,623	914,720	1,026,669	1,026,669	1,022,757
TOTAL EXPENDITURES	7,458,811	7,529,935	7,836,979	7,611,655	8,082,552

**DEBT
SERVICE FUND**



CITY OF PLYMOUTH DEBT SERVICE FUND

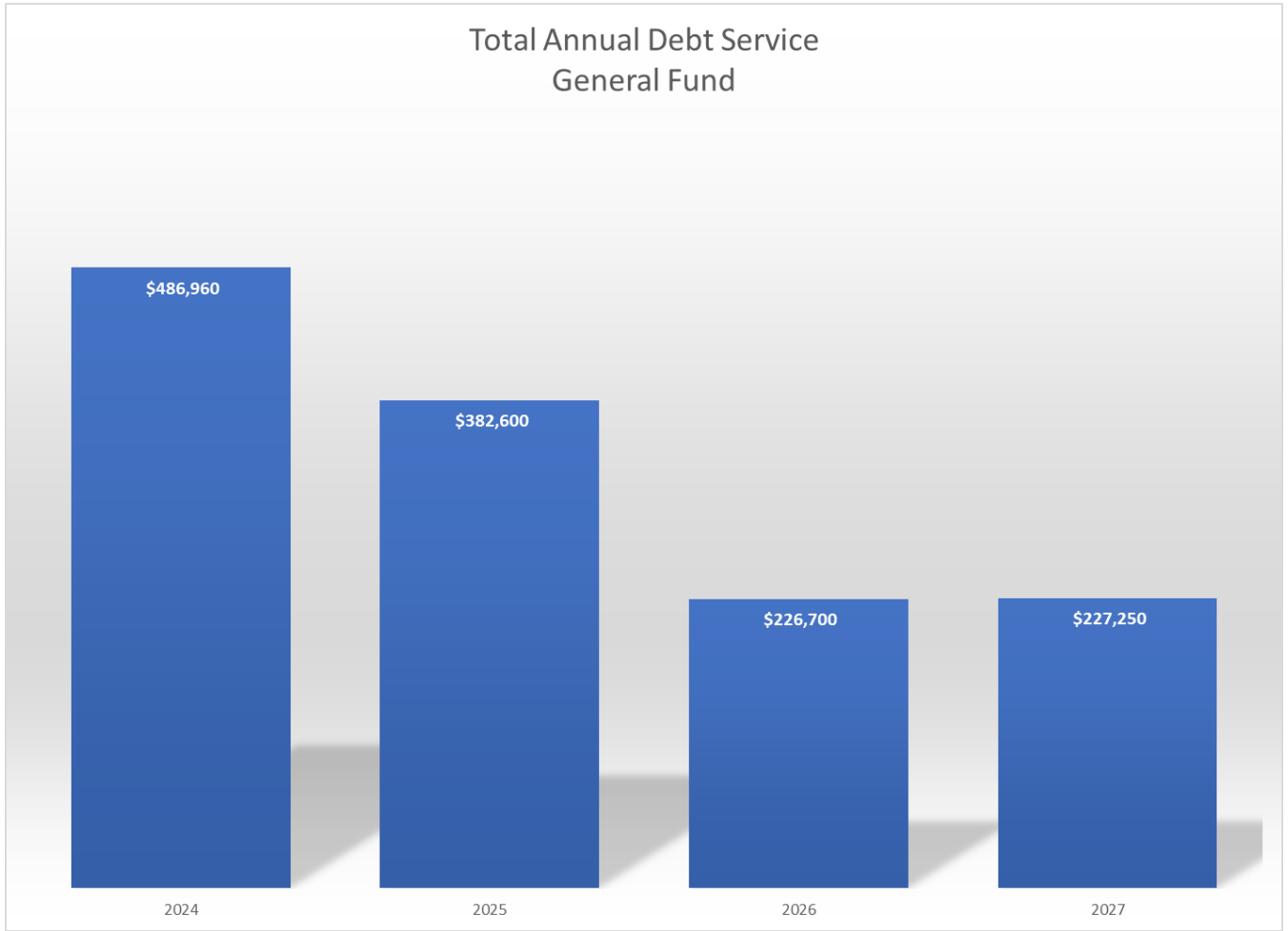
The debt service fund of the City is used to account for the payment of debt service on all general obligation (G.O.) debt, with the exception of debt issued for enterprise fund purposes or tax incremental finance districts. The property tax levy is the primary source of funds to make payments on general obligation debt issued for general government purposes.

Historically, the City has issued debt on a periodic basis to fund applicable projects and purchases of long-lived infrastructure and facilities. Depending on the type of project funded, desired repayment period, and market conditions, the City issues G.O. bonds, notes, or a combination thereof. Future debt issues to pay for public improvement projects will add to the City's debt load; however, the City works with its financial advisor to structure the repayment terms for any additional debt to mesh new debt with amortization of debt currently outstanding as much possible. Since 2012, the Common Council and City management has made it a goal to fund ongoing capital investments with cash and avoid new borrowings at this time. As a result, general fund debt is currently scheduled to be paid off at the end of 2027 unless future debt is issued.

The following is a summary of the debt service fund for 2024 and general obligation debt service requirements (general fund portion only):

30-Debt Service Fund		Actual	Actual	Budget	Projected	Budget
		2021	2022	2023	2023	2024
REVENUES						
30-50-492000-000	Transfer/Contribution from General Fund	463,345	370,000	453,860	453,860	488,000
	Total Revenues	463,345	370,000	453,860	453,860	488,000
EXPENSES						
30-00-581000-600	Principal-2016 Refund Bond	357,000	388,000	424,000	424,000	466,000
30-00-581005-600	DS-Prin-2011B WRS Refin Bond	60,000				
30-00-582900-610	Interest-2016 GO Bond	45,430	37,980	29,860	29,860	20,960
30-00-582905-610	DS-Int-2011B WRS GO Bond	915				
30-00-582908-610	Debt Service Fees	434	510	453	550	600
	Total Expenses	463,779	426,490	454,313	454,410	487,560
	Net Income (LOSS)	(434)	(56,490)	(453)	(550)	440
	Fund Balance, Jan 1st (estimated)	62,351	61,917	5,484	5,427	4,877
	Fund Balance, Dec 31st (estimated)	61,917	5,427	5,031	4,877	5,317

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.



Sum of Total P&I		Years									Grand Total
Sort	Loan Description	2024	2025	2026	2027	2028	2029	2030	2031		
City	2016-GO City (AR06Golf)	\$ 114,100	\$ 151,500							\$ 265,600	
	2016-GO City (NONTID2008)	\$ 39,390								\$ 39,390	
	2016-GO City (Pol&Fire2008)	\$ 103,020								\$ 103,020	
	2016-GO City (Pol&FireAR07)	\$ 230,450	\$ 231,100	\$ 226,700	\$ 227,250					\$ 915,500	
City Total		\$ 486,960	\$ 382,600	\$ 226,700	\$ 227,250					\$ 1,323,510	



ADDITIONAL MUNICIPAL DEBT INFORMATION

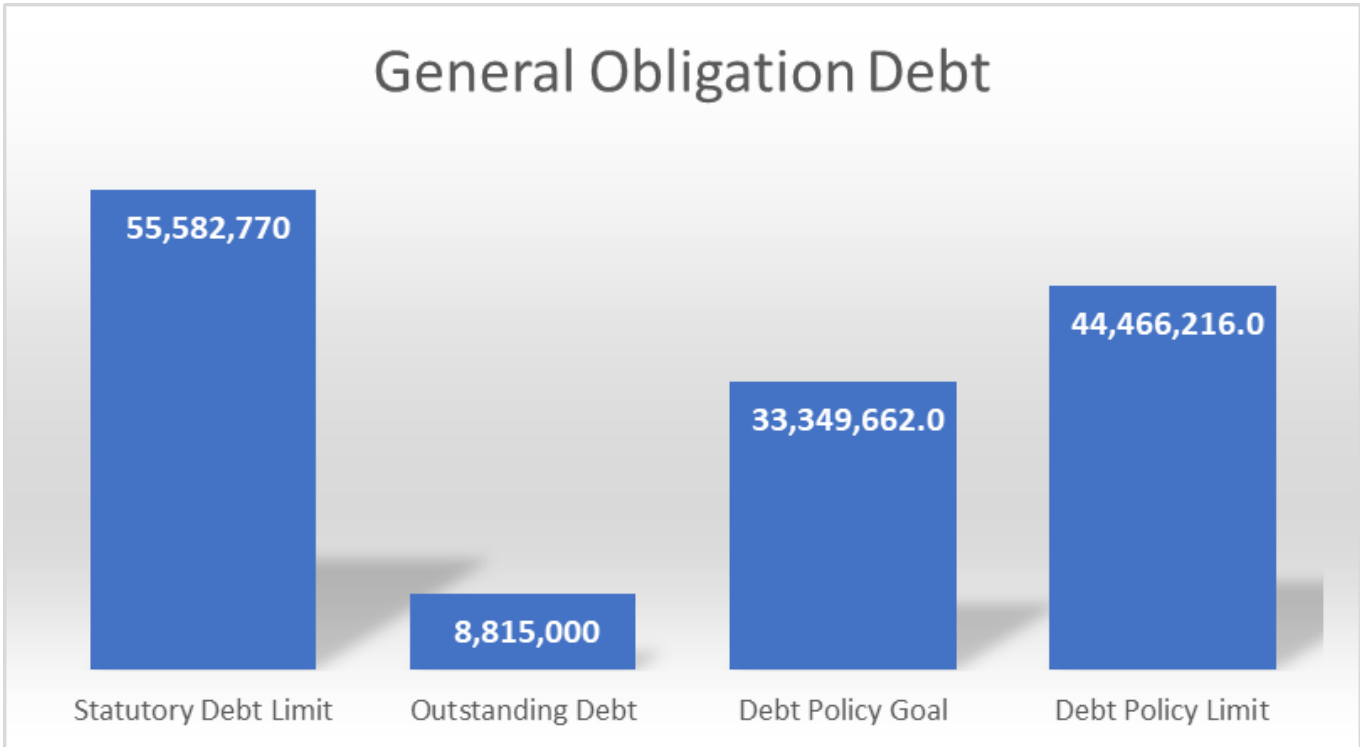
DEBT LIMIT

The constitutional and statutory general obligation debt limit for Wisconsin municipalities, including towns, cities, villages, and counties (Article XI, Section 3 of the Wisconsin Constitution and Section 67.03, Wisconsin Statutes) is 5% of the current equalized value. Outstanding general obligation debt as of August 21, 2023 is as follows:

Equalized Value	\$1,111,655,400
Multiply by 5%	<u>0.05</u>
Statutory Debt Limit	\$55,582,770
Less: G.O. Debt	<u>(8,815,000)</u>
Unused Debt Limit	\$46,767,770

% of Debt Capacity Used: 16%

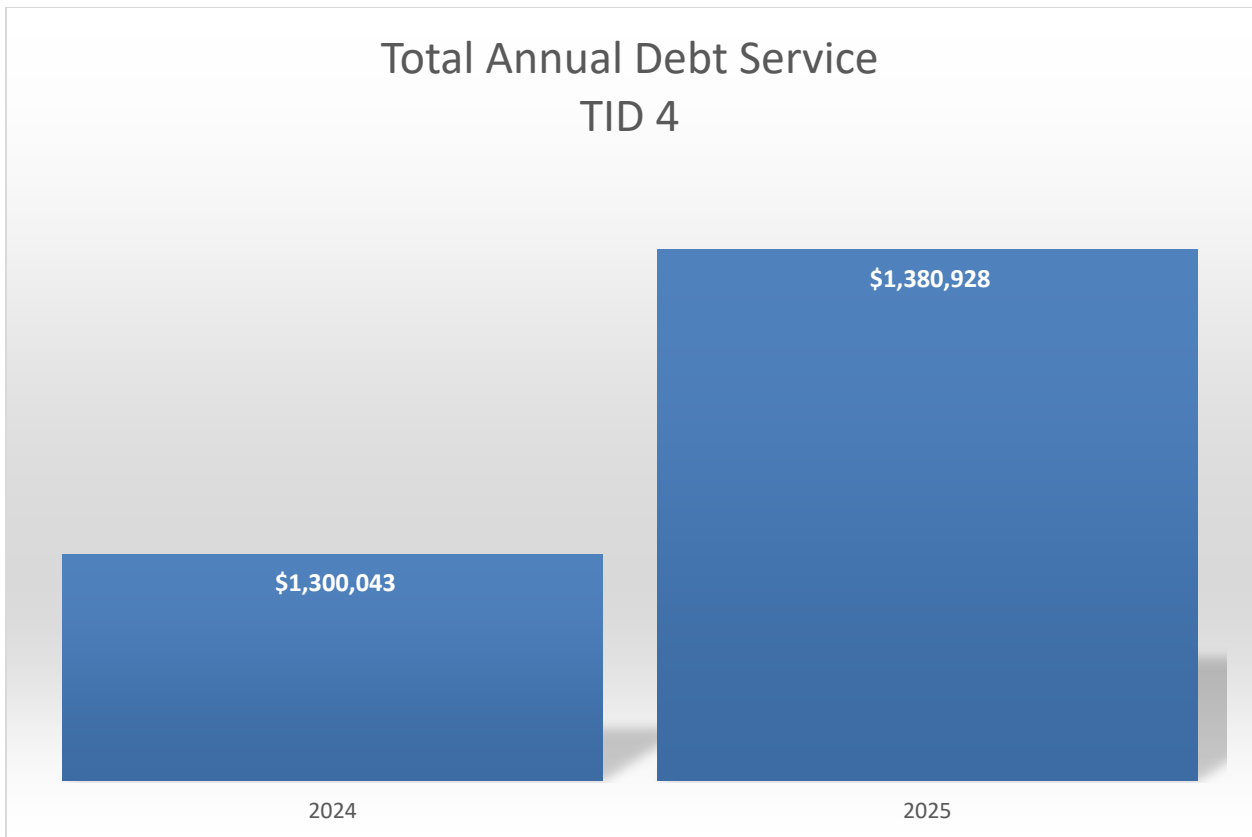
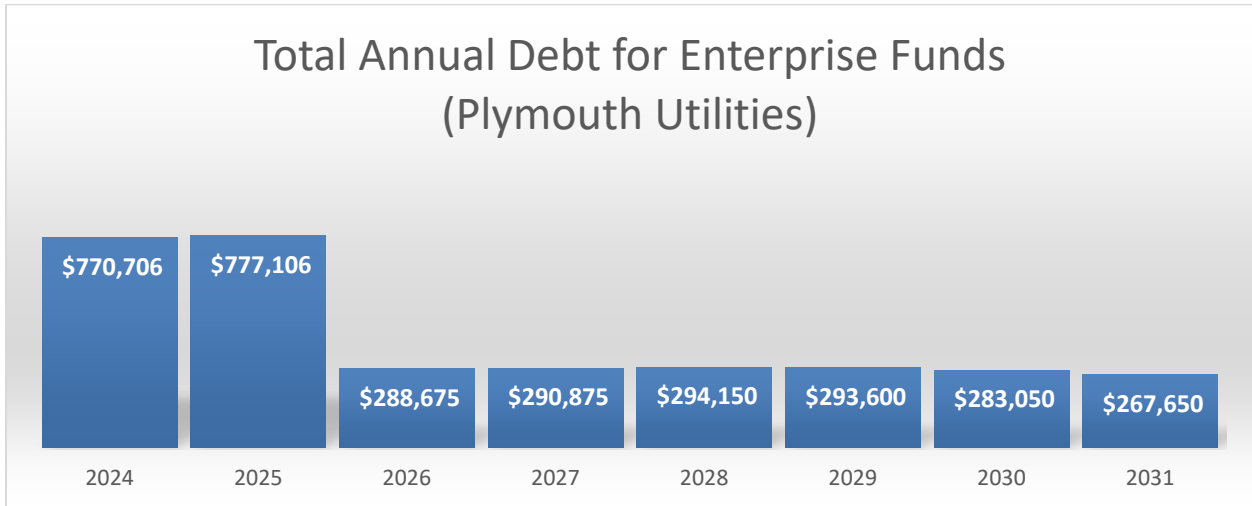
In addition, the City of Plymouth has a self-imposed policy limiting debt. The policy statement states that “Except for unique circumstances, General Obligation debt shall not exceed 60% of the City’s legal debt limit (3% of equalized property value). Under no circumstances, except for the case of extreme emergency, shall the city exceed more than 80% of the City’s debt limit (4% of equalized value).” The City is currently below the 60% self-imposed threshold goal.

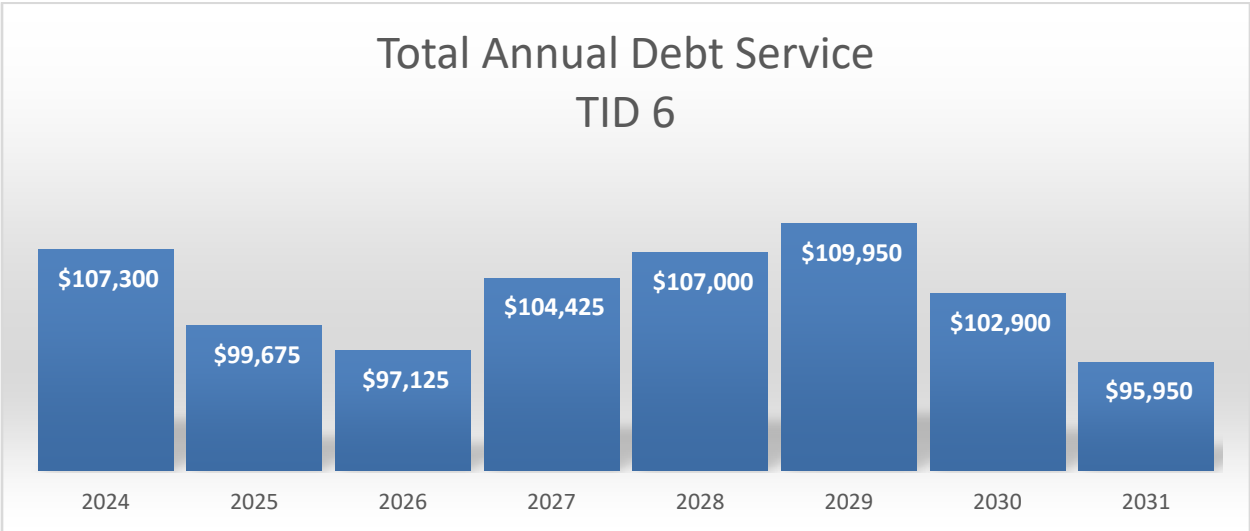
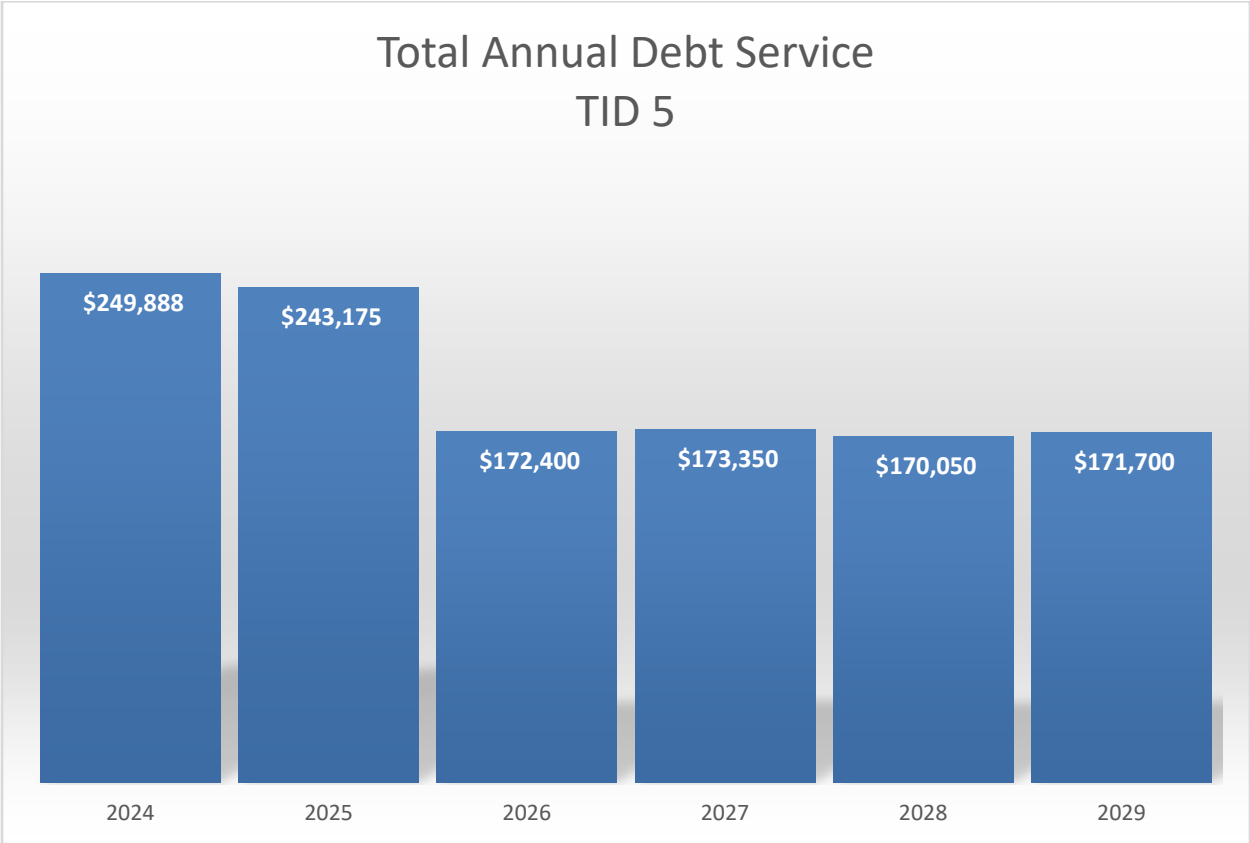


DIRECT DEBT

The City of Plymouth borrows money on a general obligation basis and a revenue basis. As of August 21, 2023, the total outstanding debt was \$8,815,000. The overall debt encompasses borrowed funds for the general fund, enterprise funds (electric, water, sewer), Tax Incremental Finance District #4, Tax Incremental Finance District #5, and Tax Incremental Finance District #6.

ANNUAL DEBT SERVICE REQUIREMENTS – PRINCIPAL & INTEREST





**2024 CAPITAL
IMPROVEMENT
FUND BUDGET**



CITY OF PLYMOUTH CAPITAL IMPROVEMENT FUND BUDGET & TEN-YEAR CIP

Communities today are faced with the difficult task of allocating limited resources among a seemingly unlimited number of demands and needs for public services. In many instances, local officials must determine the merits of one project over another without the benefit of comparison, which may result in misjudgment and further limit the community's ability to act precisely on major budget allocation decisions. One method available to local units of government to help manage and systematize the budget allocation process is a Capital Improvement Program.

Capital Improvement Programming (CIP) is simply an ongoing, systematic approach to identify, schedule, and efficiently allocate public dollars to needed capital projects. Typically, a CIP schedules needed municipal projects over a period of five to ten years. Projects, including cost estimates and funding sources, are assigned a date for completion based on community needs and revenues. Each year the program is updated and extended one year to stay responsible to the community's changing needs. CIP will eliminate "crises" or reactive financial management.

A carefully developed CIP allows a community to anticipate its facility needs and to schedule improvements according to project needs and its local financial capabilities. The CIP process offers several additional benefits to a community.

- Aid in the task of effectively allocating limited resources among a seemingly unlimited number of demands and needs for public service;
- Improve communications and cooperation among various interests;
- Provide continuity in financial decisions by linking long-term planning to the programming and budgeting of major projects;
- Stabilize local tax rates by more effectively relating expenditures to financial capacity in a given time frame; and
- Improve local ability to use state and federal grant-in-aid programs when possible.

The City of Plymouth adopts an annual capital improvement budget, based on a ten-year capital improvement program (CIP). The annual budget and CIP are prepared by department heads and reviewed by the City Administrator/Utilities Manager as part of the review of department and program operating budgets. The annual capital improvement budget is then presented to the Finance & Personnel Committee or the Public Works & Utilities Committee for discussion and review, and subsequently adopted by the Common Council via budget resolution. As part of the budget review process, the impact of capital projects on future operating budgets is considered. Such analysis is necessary as new capital facilities can affect ongoing operating costs, either increasing such costs (e.g., electricity for new buildings), or lowering costs through more efficient use of equipment or reduced maintenance (e.g., road maintenance costs may be reduced if repaving is done proactively). Deferred or delayed maintenance of capital facilities can actually increase costs over the long term, as the costs of minor maintenance plus ultimate replacement of a facility can be higher than major maintenance costs done proactively.

Capital improvement expenditures must be made in accordance with the budgeted amounts. As a general guideline, capital improvement expenditures in the City of Plymouth are defined as those amounts expended for equipment or other assets with a multi-year useful life where the total cost is estimated to be more than \$5,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of any borrowed funds used for the item's purchase, are generally included in the operating budgets of departments.



The City seeks to finance capital improvement expenditures through all feasible means, such as special assessments; deposits or fees collected from developers as called for in the City code; issuance of debt (for long-term projects or long-lived assets), and grants or other intergovernmental assistance. Budgets for general government projects, that is, those funded primarily by debt supported by property tax levy, are also included in the following schedules.

The 2023-2032+ CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items that represent tentative needs related to development. The CIP does not include capital costs related to all Tax Incremental Financing (TIF) Districts or other planning document, which have been identified in the overall project budget per the TIF project plan or other plan. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

2024 CAPITAL IMPROVEMENT PLAN – APPROVED PROJECTS

40- Capital Project Fund		Actual	Budget	Actual	Budget	Projected	Budget
REVENUES		2021	2022	2022	2023	2023	2024
40-00-435205-000	CAP-C-WI Grant-R2R COVID-19						
40-00-435340-000	CAP-C-WI Grant-Local Road Impr		32,853	-		36,308	
40-00-435700-000	CAP-C-WI Grant-DNR UrbanForest	5,000					
40-00-437100-000	CAP-C-County Grant-Rd Imp	101,578	115,313	115,313	131,237	131,237	142,267
40-00-437200-000	CAP-C-Donations-Library Board	5,041					
40-00-432101-000	CAP-C-FED Grant-Fire			44,503		44,503	
40-00-473230-000	CAP-Fire Serv-Town of Plymouth	11,770	1,500	12,962	18,133	18,133	6,925
40-00-483010-000	CAP-C-Sale-Police Equip&Prop	4,195				300	
40-00-483020-000	CAP-C-Sale-Fire Equip&Prop	1,500		17,000			
40-00-483030-000	CAP-C-Sale-DPW Equip&Prop	4,196		54,892			
40-00-484200-000	CAP-C-Ins Recovery-Police						
40-00-484300-000	CAP-C-Ins Recovery-Streets	123,641					
40-00-485000-000	CAP-C-Tree Grant			12,116		10,000	
40-00-485001-000	CAP-C-Local NonHwy Grant	3,865					
40-00-485003-000	CAP-C-Donations-Library	25,000		2,127		500	
40-00-485002-000	CAP-C-Dog Unit Revenue	3,409		1,320			
40-00-492000-000	CAP-C-City Contribution	1,151,623	914,720	914,720	1,042,030	1,042,030	1,022,757
	Total Revenues	1,440,819	1,064,386	1,174,952	1,191,400	1,283,011	1,171,949
EXPENSES							
	General Fund Capital Projects	1,313,638	1,061,216	1,649,102	1,376,155	687,352	1,841,825
	Total Expenses	1,313,638	1,061,216	1,649,102	1,376,155	687,352	1,841,825
	Net Income (LOSS)	127,181	3,170	(474,150)	(184,755)	595,659	(669,876)
	Fund Balance, Jan 1st (estimated)	1,416,890	1,544,070	1,544,070	1,182,868	1,069,921	1,665,579
	Fund Balance, Dec 31st (estimated)	1,544,070	1,547,240	1,069,921	998,113	1,665,579	995,703

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.



SOURCES & USES

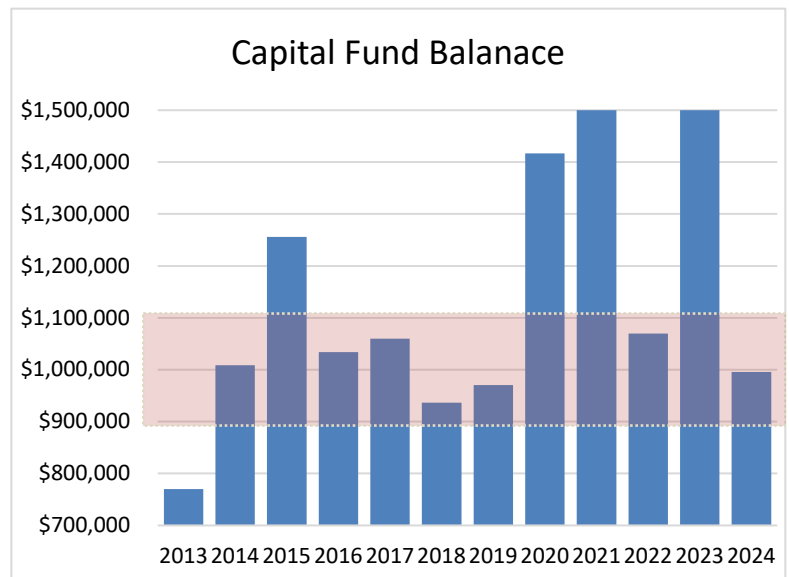
2024 CITY CAPITAL BUDGET SUMMARY (See CIP for detailed information):

<u>Category</u>	<u>2024 ADOPTED</u>
DPW - Vehicles, Machinery, Facilities	\$240,500
DPW - Parks, Recreation, Cemetery	\$183,250
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$672,500
Admin & IT	\$64,700
Library	\$10,000
Fire Department	\$20,775
Police Department	\$134,000
CIP TOTAL	\$1,325,725

BUDGET NOTES:

- 1) The 2024 budget includes no new debt for capital projects related to the general fund.
- 2) See Appendix A: General Government 10-Year Capital Improvement Plan for more detail.

Note: Red area indicates target fund balance range





INTRODUCTION TO PLYMOUTH UTILITIES:

Plymouth Utilities is a municipal-owned electric, water, and wastewater utility. The electric utility services the City of Plymouth and parts of 10 surrounding towns. Water, and wastewater service is provided primarily to customers within the City of Plymouth. Municipal Utilities, like Plymouth Utilities, are considered to be part of the local government and are presented as an enterprise fund(s) of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred, and net income is necessary for management accountability. Municipal utilities own and operate the capital intensive infrastructure necessary to deliver the service to their customers. The City Administrator/Utilities Manager serves as the Chief Administrative Officer (CAO) of Plymouth Utilities with the support of management personnel including the Director of Public Works/City Engineer, Electrical Operations Manager, and Finance Director. Plymouth Utilities is a member-owner of WPPI Energy who is the wholesale power provider for Plymouth Utilities along with ancillary utility services.



Vintage photo is of Plymouth Utilities employees Ray Kapellen (upper left on truck), Frank Wacker (left standing), Shorty Schalenberg (left kneeling), and Charles Halle (right standing).

BUSINESS LINES

ELECTRIC UTILITY: Municipal power utilities (MPUs) are created for the purpose of providing electricity and energy services to area residents in an attempt to provide services at a cost less than or equal to that of a privately-owned power utility (investor owned utilities - IOUs). The Plymouth Electric Utility purchases power from an outside generating source or service provider (WPPI Energy) and distributes the power over the local distribution system. The Electric Utility serves the City of Plymouth and parts of 10 surrounding townships.

WATER UTILITY: The City of Plymouth Water Utility supplies, stores, treats and distributes potable drinking water to City residents. The utility's system of accounts records all costs related to the operation and maintenance of the water utility's wells, storage tanks, and the water distribution system. The Water Utility primarily serves the residents of the City of Plymouth.

SEWER UTILITY: The City of Plymouth Wastewater Utility provides the staff and materials to operate and maintain the sanitary sewer collection system and the wastewater treatment plant. The Sewer Utility primarily serves the residents of the City of Plymouth.

**PLYMOUTH UTILITIES
(ELECTRIC, WATER, SEWER)**

DEPARTMENT: Plymouth Utilities

PROGRAM MANAGER: City Administrator/Utilities Manager

PROGRAM DESCRIPTION:

The mission of the City of Plymouth is to “provide safe, reliable, and responsible utility services and traditional local government services now and into the future.” For Plymouth Utilities, that means our goal is to provide safe, reliable, affordable, and responsible electric, water, and sewage services (business lines) that contribute to the overall well-being of our customers and community for the long-run.

SERVICES:

- Maintain and operate 7 ground water well stations and 3 water reservoirs for a reliable water supply to our customers.
- Responsible for maintaining transmission and distribution water main in the City of Plymouth.
- Monitor and test on a regular basis for compliance with EPA and DNR requirements for the water and sewer utilities.
- Coordinate hydrant flushing, exercise and repair water main valves, and maintain records on the water system.
- Repair water main breaks as required.
- Clean approximately 20% of the sanitary sewer system on an annual basis.
- Maintain sanitary sewer lift stations.
- Operate and maintain the wastewater treatment plant (WWTP).
- Perform laboratory analyses on wastewater samples for process control, permit compliance, and industrial monitoring.
- Maintain electric distribution system and four (4) substations within our electric service territory which includes urban (City) and rural areas (outside of City corporate boundaries).
- Maintain proper metering for the electric utility and water utility.
- Ensure compliance with Public Service Commission of Wisconsin (PSC) rules, regulations, and tariffs.
- Implement capital improvement plan (CIP) projects as approved by the Mayor and Common Council.
- Provide for administrative services such as accounts receivable, accounts payable, billing and customer care, financial and budget planning, project management and engineering review, state and federal reporting, general management, and miscellaneous administrative matters.



STAFFING:

<i>Position (Administration)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
City Administrator/Utilities Mgr.	.50	.50	.50	.50	.50
Human Resources Specialist*	.50	.50	.50	.50	.50
DPW/City Engineer	.50	.50	.50	.50	.50
Finance Director	1.00	1.00	1.00	1.00	1.00
IT Administrator/Manager	0.45	0.50	0.50	0.50	0.50
GIS & Asset Mgmt. Specialist	0.00	0.00	0.00	1.00	1.00
Management Assistant	0.75	0.75	0.75	0.83	0.85
Staff Accountant	1.00	1.00	1.00	0.50	1.00
Utilities Account Specialist	1.00	1.00	2.00	2.25	2.00
Laborer – Meter Reader	0.50	0.50	0.00	0.00	0.00
Custodian/Bldg. Maint.	0.50	0.35	0.35	0.33	0.33
Total	6.20	6.10	6.60	7.91	8.18

<i>Position (Electric)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
Electrical Operations Mgr.	1.00	1.00	1.00	1.00	1.00
Assistant Electrical Ops. Mgr.	1.00	1.00	1.00	1.00	1.00
Line Crew Foreman	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	4.00	4.00	4.00	6.00	6.00
Apprentice Lineman	3.00	3.00	3.00	1.00	1.00
Tree Trimmer Foreman	1.00	1.00	1.00	1.00	1.00
Tree Trimmer / Serviceman	1.00	1.00	1.00	1.00	1.00
Electric Meter Technician	1.00	1.00	1.00	1.00	1.00
Total	13.00	13.00	13.00	13.00	13.00

<i>Position (Wastewater)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00
Wastewater Operator	3.00	3.00	3.00	3.00	3.00
Total	4.00	4.00	4.00	4.00	4.00

<i>Position (Water)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
Water Foreman	1.00	1.00	1.00	1.00	1.00
Water Operator	3.00	2.00	3.00	3.00	3.00
Skill Level Worker - Temporary	0.50	0.00	0.00	0.00	0.00
Total	4.50	3.00	4.00	4.00	4.00

<i>Total FTE (Utility Wide)</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
Administration	6.20	6.10	6.60	7.91	8.18
Electric Utility	13.00	13.00	13.00	13.00	13.00
Wastewater Utility	4.00	4.00	4.00	4.00	4.00
Water Utility	4.50	3.00	4.00	4.00	4.00
Total	27.70	26.10	27.60	28.91	29.18

KEY PERFORMANCE INDICATORS:

Plymouth Utilities Annual Key Performance Indicator (KPI) Summary								
Revenue/Credit Collection KPIs	2016	2017	2018	2019	2020	2021	2022	KPI Target
Accounts Receivable Turnover (ARTR)	14.0	14.2	15.1	15.6	13.7	13.5	14.6	12 or greater
Days Sales Outstanding	26.1	25.6	24.1	23.4	26.6	27.0	25.0	31 or less
Collection Rate	99.94%	99.94%	99.99%	99.92%	99.74%	99.94%	99.98%	99.5% or greater
Liquidity/Working Capital	2016	2017	2018	2019	2020	2021	2022	KPI Target
Current Ratio	3.06	3.29	3.33	3.26	3.75	4.04	5.70	Greater than 1.50
Sales to Net Working Capital	3.23	2.65	2.51	2.41	2.18	2.02	1.64	Greater than 1.50
Unrestricted Funds on Hand	3.64	5.08	5.18	5.68	6.41	6.60	9.08	Range of 3 to 6
Debt/Leverage	2016	2017	2018	2019	2020	2021	2022	KPI Target
Total Debt to Total Assets	25.5%	23.0%	20.8%	19.3%	14.5%	12.2%	15.8%	50% or Less
Utility Net Position vs. Net Plant	69.5%	72.5%	76.5%	79.4%	83.5%	86.6%	89.4%	50% or More
Debt Coverage Calculation (All Debt)	2.47	2.55	2.64	2.77	2.70	2.91	2.93	1.25 or greater
Regulated - Rate of Return	2016	2017	2018	2019	2020	2021	2022	KPI Target
Electric - Rate of Return	3.89%	4.90%	4.37%	4.56%	2.52%	2.75%	3.07%	5.3% Authorized / when return is 1.75% or 1/3 of authorized consider rate case immediately.
Water - Rate of Return	3.99%	3.17%	3.47%	3.52%	2.78%	4.08%	3.77%	6% Authorized / when return is 2% or 1/3 of authorized consider rate case.
Operating Ratios	2016	2017	2018	2019	2020	2021	2022	KPI Target
Op. Ratio - Electric (including depreciation)	94.3%	93.2%	93.8%	93.6%	94.1%	95.1%	95.2%	Range of 92% to 97% is best
Op. Ratio - Electric (O&M only)	87.0%	86.1%	86.9%	85.7%	85.8%	87.1%	87.5%	Range of 85% to 90% is best
Op. Ratio - Water (including depreciation)	57.5%	61.8%	61.5%	60.8%	64.9%	55.4%	61.4%	80% or less
Op. Ratio - Water (O&M only)	34.6%	36.9%	37.3%	36.6%	40.0%	32.6%	39.1%	50% or less
Op. Ratio - Sewer (including depreciation)	80.2%	83.0%	71.8%	86.2%	83.7%	76.4%	80.9%	80% or less
Op. Ratio - Sewer (O&M only)	51.7%	55.1%	51.3%	58.0%	56.9%	50.5%	54.3%	50% or less
Op. Ratio - Combined (including depreciation)	90.5%	90.1%	89.5%	90.4%	91.0%	90.5%	91.6%	Watch Trend
Op. Ratio - Combined (O&M only)	80.5%	80.2%	80.2%	79.5%	79.8%	79.8%	81.3%	Watch Trend
Electric Operations	2016	2017	2018	2019	2020	2021	2022	KPI Target
Distribution Losses	3.56%	3.09%	2.83%	2.82%	2.31%	2.62%	2.91%	3% or less is best / less than 5%
System Average Interruption Frequency Index (SAIFI) - How often will a customer experience an outage.	NA	0.294	0.639	0.273	0.378	0.38	0.375	In 2015, SAIFI average for Public Power was 0.93.
System Average Duration Index (SAIDI) - Avg. Duration Per Customer	NA	30.56	50.68	50.15	39.92	31.49	25.315	In 2015, SAIDI average for Public Power was 59.52.
Customer Average Interruption Duration Index (CAIDI) - Avg. duration of outage if an outage is experienced.	NA	104	79.33	183.83	105.6	82.8	67.44	Watch Trend - Function of SAIFI & SAIDI.
Water Operations	2016	2017	2018	2019	2020	2021	2022	KPI Target
Water Loss	22.8%	33.8%	15.4%	11.8%	16.8%	16.9%	18.8%	Good is 10.1% to 15%, better is 5.1% to 10%, and best is 5% or less. Above 25% is a concern.
Water Main/Service Failures	0.06	0.14	0.12	0.09	0.06	0.08	0.09	Watch Trend
Sewer Operations	2016	2017	2018	2019	2020	2021	2022	KPI Target
Basement Backups	0.06	0.13	0.07	0.06	0.04	0.07	0.02	Watch Trend
Sewer Pipe Failures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Watch Trend
Lift Station Failures	0	0	0	0	0	0	0	Watch Trend
Sewer Overflows	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Watch Trend
Performance Grade - CMAR	3.59	4.00	3.73	4.00	4.00	4.00	4.00	3.5 or greater.
Strategic & Other	2016	2017	2018	2019	2020	2021	2022	KPI Target
Lead Water Service Laterals (%)	23.7%	21.8%	19.9%	18.8%	18.6%	17.1%	16.2%	Annual Decline
AMI - Water	0%	0%	76%	94%	100%	100%	100%	<1% of homes have non-standardized meters
AMI - Electric	0%	24%	70%	83%	97%	100%	100%	<1% of homes have non-standardized meters
Workers Comp MOD Rate	0.79	0.83	0.86	0.98	1.17	1.28	1.27	1.0 or less
Lost Time Incident Rate (PU Only)	50%	50%	67%	50%	0%	0%	0%	Watch Trend

WATER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Number of water main break repairs	4	5	6	5	5
Number of service break repairs	11	10	8	10	10
Wells Maintained	7	7	7	7	7
Reservoirs Maintained	3	3	3	3	3
Gallons Pumped (000s gal)	412,456	439,231	468,911	470,000	470,000
Gallons Sold (000s gal)	338,519	360,025	346,764	350,000	350,000
Non-Revenue Water (000s gal)	72,864	79,206	122,147	120,000	120,000
Water Loss	70,550	74,437	118,471	118,000	118,000
Water Loss %	17%	17%	25%	25%	25%
Non-Revenue Water %	18%	18%	26%	26%	26%
KWH used by water utility	662,976	712,003	763,010	765,000	765,000
Max. Gallons pumped 1 day (000s)	1,874	1,868	1,972	1,900	1,900
Number of Hydrants	656	657	658	658	658
Number of Hydrants Operated	600	512	412	658	658
% of Hydrants Operated	91.5%	77.9%	62.6%	100%	100%
Number of Distribution System Valves	1,127	1,133	1,141	1,141	1,141
Number of Distribution Valves Operated	645	453	511	1,141	1,141
% of Distribution Valves Operated	57.2%	40.0%	44.8%	100%	100%
Number of customers	3,727	3,745	3,731	3,731	3,731
Lead Water Services Laterals (City)	617	570	539	510	480



SEWER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Number of lift stations	4	4	4	4	4
WWTP Septic Tank Volumes	1,934,697	2,349,285	2,758,679	2,800,000	2,800,000
WWTP Holding Tank Volumes	4,937,342	6,874,872	8,437,050	8,600,000	8,600,000
Lift Station kWh Consumed	130,229	117,723	126,528	130,000	130,000
WWTP kWh Consumed	1,009,840	1,066,960	1,742,960	1,800,000	1,800,000
% of Sewer Collection System Cleaned	21%	20%	24.5%	20%	20%
% of Sewer Collection System Televised	5%	5%	6%	5%	5%
% of Manhole Inspection	20%	20%	20%	20%	20%
% of Manholes Rehabbed	3%	1%	1%	2%	2%
% of Mainline Rehabilitation	1%	1%	1%	1%	1%
Miles of Sanitary Sewer	53.8	53.8	53.8	53.8	53.8
Number of Basement Backups	2	4	1	3	3

ELECTRIC UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget</i>
Energy Sales (kWh in Thousands)	266,820	266,317	264,823	264,000	264,000
Number of customers	8,631	8,662	8,703	8,703	8,703
Number of meters (installed non-stock)	8,633	8,662	8,703	8,703	8,703
Substations	4	4	4	4	4
Substation Transformers	5	5	5	5	5



OBJECTIVES ACCOMPLISHED IN 2023:

1. Implement electric mapping conversion to ESRI Arc-GIS based software.
2. Implement new online applications for service & new construction.
3. Update and publish Electric Service Manual
4. Rebuild combined 5 miles of OH & UG lines.
5. Install new Chemical Feed buildings at Well 8, 10, 11, and 13 as required by the DNR.
6. Complete the E Clifford Street and Pony Lane water and sewer infrastructure project
7. File application for PSC full Electric rate case

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Install new Digester Roof at the Waste Water Treatment Plant
2. Implement additional features of the electric ESRI Arc-GIS based software.
3. File application and prepare materials for PSC Electric tariff case.
4. Complete the Forest Avenue water and sewer infrastructure project.
5. Gain regulatory approvals and start construction of Substation 5 and direct lines.

BUDGET NOTES:

- 1) Budget includes a 4% wage adjustment
- 2) Supply chain issues and material & labor shortages continue to burden many vendors and their products.
 - a. Chemical costs have drastically risen (40%) as a result
 - b. Electrical precious metals have seen large price increases along with lead times over a year for vehicles, transformers, wire, etc.
- 3) Proposed rate increase to help combat increased costs due to inflation and Pandemic related issues.
 - a. We plan to file a full electric rate case in 2023 effective in 2024.
- 4) Total projected operating revenue of Electric is \$27,018,433; Water \$2,353,400; Wastewater \$2,657,600.
- 5) Purchased Power accounts for 81% of Electric Utility operating expenditures.
 - a. Purchase power projected 2023 decrease to be \$943K (4%)
 - b. 2024 budgeted to increase \$1M (5%)



STORMWATER UTILITY

DEPARTMENT: Stormwater Utility

PROGRAM MANAGER: City Administrator/Utilities Manager

STORMWATER UTILITY: The stormwater utility is a separate enterprise fund that was created in 2019 due to increasing water quality regulation from the Environmental Protection Agency (EPA) and Wisconsin Department of Natural Resources (WDNR). The City is anticipating changes to stormwater regulations as a result of the Northeast Lakeshore TMDL (Total maximum daily load) and becoming a future MS4 permitted community. Under the Stormwater Utility, the City may work on reducing phosphorous, which may help permit compliance for the sewer utility (WPDES permit).

Stormwater service is provided primarily to customers within the City of Plymouth and is supported by DPW, utility billing and administrative staff.

SERVICES:

- Ensure compliance with water quality regulation for stormwater.
- Provide leaf collection, storm sewer maintenance, and street cleaning services.
- Invest in capital assets that maintain and improve stormwater management.

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

- Determine implementation of stormwater utility billing.



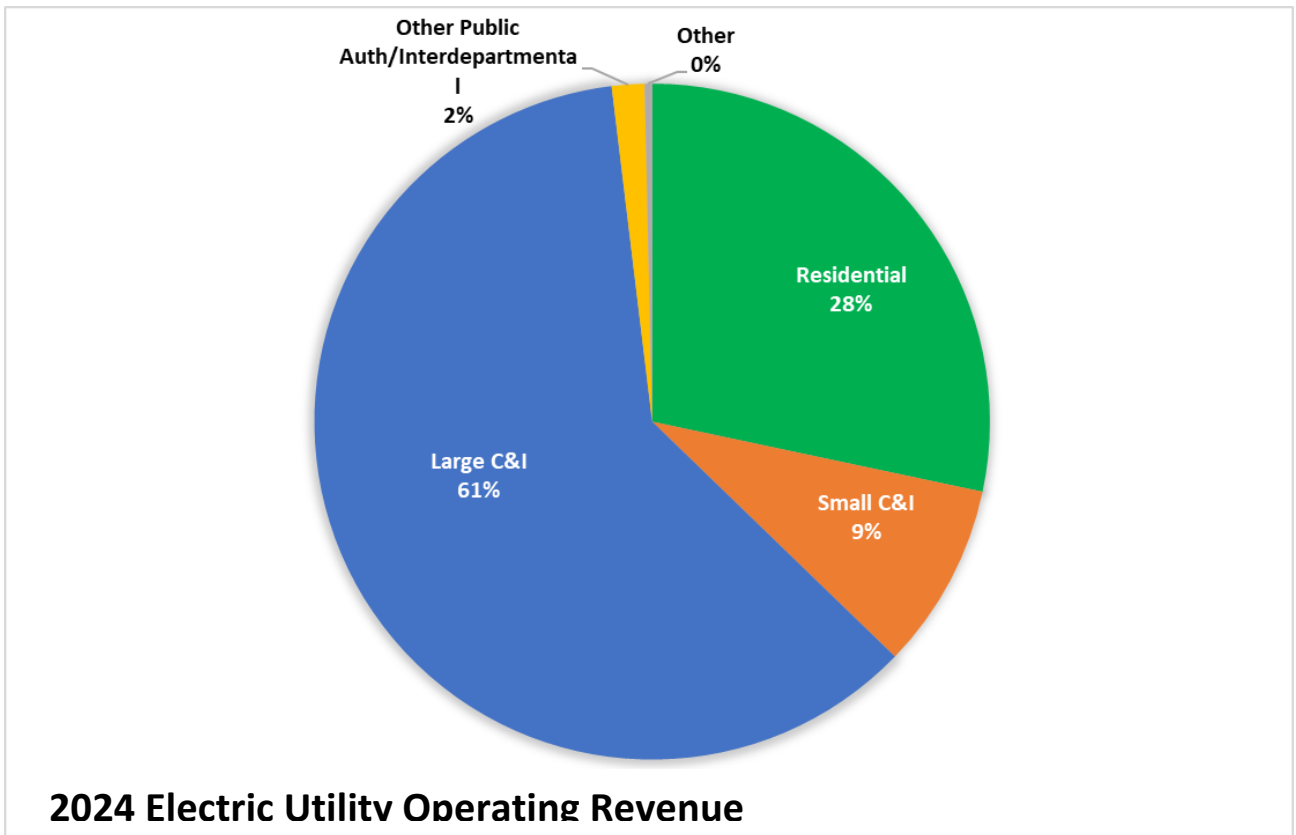
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**ELECTRIC
UTILITY**

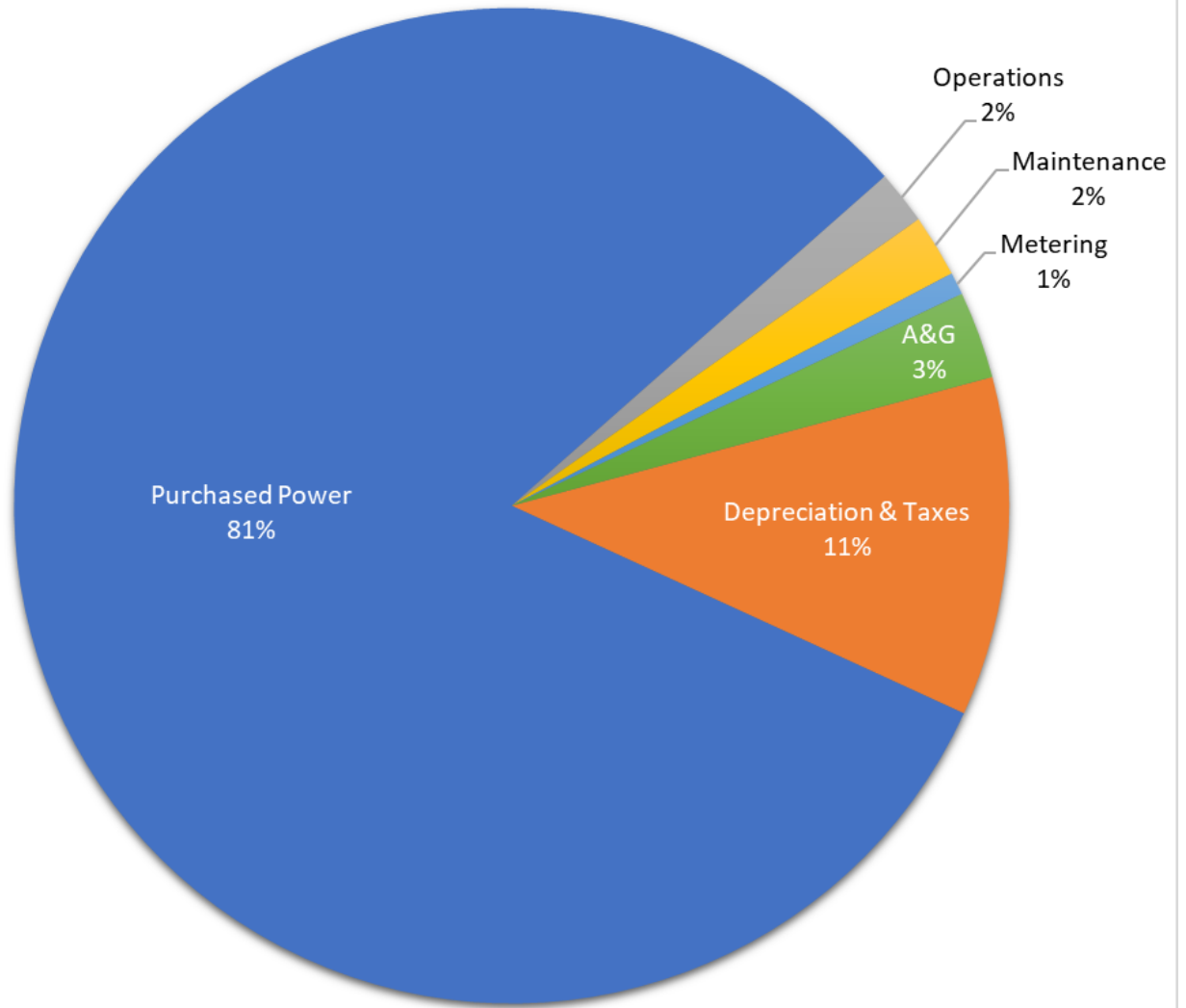


60-Electric Utility Operating Revenue								
Customer Type	Rate	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	
Residential	RG1	\$ 7,118,936	\$ 7,345,515	\$ 7,860,150	\$ 8,090,228	\$ 7,536,397	\$ 7,625,712	
	RG2	\$ 25,324	\$ 26,986	\$ 32,863	\$ 29,723	\$ 27,688	\$ 28,016	
Total Residential Sales		\$ 7,144,260	\$ 7,372,501	\$ 7,893,013	\$ 8,119,950	\$ 7,564,085	\$ 7,653,728	
Small Commercial & Industrial	GS1	\$ 2,201,756	\$ 2,338,201	\$ 2,407,027	\$ 2,609,184	\$ 2,316,301	\$ 2,356,478	
	GS2	\$ 18,206	\$ 28,887	\$ 48,269	\$ 35,703	\$ 31,696	\$ 32,246	
	MS2	\$ 15,805	\$ 15,542	\$ 15,155	\$ 17,130	\$ 17,417	\$ 16,980	
	MS3	\$ 506	\$ 515	\$ 527	\$ 567	\$ 577	\$ 562	
Total Small Commercial & Industrial		\$ 2,236,273	\$ 2,383,145	\$ 2,470,978	\$ 2,662,585	\$ 2,365,990	\$ 2,406,265	
Large Commercial & Industrial	CP1	\$ 1,704,776	\$ 1,811,833	\$ 2,088,485	\$ 2,100,299	\$ 1,934,840	\$ 2,044,380	
	CP1T	\$ 138,753	\$ 156,325	\$ 174,472	\$ 181,213	\$ 166,938	\$ 176,389	
	CP2	\$ 4,188,023	\$ 5,017,470	\$ 5,573,218	\$ 5,816,312	\$ 5,358,112	\$ 5,661,458	
	CP3	\$ 7,778,129	\$ 7,585,110	\$ 8,358,975	\$ 8,792,751	\$ 8,100,071	\$ 8,558,652	
Total Large Commercial & Industrial		\$ 13,809,681	\$ 14,570,737	\$ 16,195,150	\$ 16,890,575	\$ 15,559,961	\$ 16,440,879	
Public Auth/Interdepartmental	GS1	\$ 227,413	\$ 245,371	\$ 324,909	\$ 270,444	\$ 274,965	\$ 268,069	
Public Auth/Interdepartmental	MS1	\$ 139,921	\$ 140,162	\$ 142,165	\$ 154,484	\$ 157,066	\$ 153,127	
Other Public Auth/Interdepartmental		\$ 367,334	\$ 385,533	\$ 467,074	\$ 424,928	\$ 432,032	\$ 421,196	
Forfeited discounts		\$ 5,383	\$ 20,723	\$ 22,494	\$ 18,432	\$ 20,784	\$ 20,784	
Misc service revenue		\$ 945	\$ 7,059	\$ 10,350	\$ 6,279	\$ 7,080	\$ 7,080	
Other electric revenues		\$ 4,088	\$ 4,407	\$ 5,854	\$ 3,920	\$ 4,420	\$ 4,420	
Rent from Electric Property		\$ 57,176	\$ 63,892	\$ 62,288	\$ 56,830	\$ 64,081	\$ 64,081	
Other		\$ 67,592	\$ 96,081	\$ 100,986	\$ 85,461	\$ 96,366	\$ 96,366	
Total Electric Utility Operating Revenue		\$ 23,625,139	\$ 24,807,997	\$ 27,127,202	\$ 28,183,500	\$ 26,018,434	\$ 27,018,434	



60-Electric Utility Operating Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Depreciation	\$ 1,799,247	\$ 1,831,988	\$ 1,913,818	\$ 1,893,140	\$ 1,893,140	\$ 1,949,934
Property Tax Equivalent	\$ 427,365	\$ 408,769	\$ 367,578	\$ 435,000	\$ 435,000	\$ 448,050
Taxes	\$ 402,426	\$ 414,451	\$ 434,800	\$ 545,095	\$ 545,095	\$ 558,016
Depreciation & Taxes	\$ 2,629,038	\$ 2,655,208	\$ 2,716,196	\$ 2,873,235	\$ 2,873,235	\$ 2,956,000
Purchased power	\$ 18,510,688	\$ 19,681,196	\$ 21,852,068	\$ 23,057,763	\$ 20,908,918	\$ 21,908,918
Ops Meters	\$ 110,424	\$ 94,502	\$ 95,226	\$ 92,688	\$ 88,458	\$ 99,605
Ops Misc	\$ 48,796	\$ 54,991	\$ 50,793	\$ 51,812	\$ 51,312	\$ 50,626
Ops Overhead lines	\$ 62,385	\$ 52,164	\$ 81,382	\$ 145,345	\$ 145,345	\$ 131,322
Ops Supervision	\$ 121,587	\$ 116,767	\$ 117,021	\$ 103,707	\$ 103,707	\$ 92,301
Ops Underground lines	\$ 57,424	\$ 57,855	\$ 74,647	\$ 73,194	\$ 74,062	\$ 93,962
Operations	\$ 400,616	\$ 376,280	\$ 419,068	\$ 466,746	\$ 462,883	\$ 467,815
Maint Line Transformer	\$ 9,357	\$ 3,022	\$ -	\$ 17,294	\$ 17,206	\$ 16,718
Maint Misc Distribution	\$ 2,640	\$ 1,579	\$ 2,313	\$ 1,393	\$ 1,393	\$ 2,340
Maint Overhead Lines	\$ 77,729	\$ 60,107	\$ 103,543	\$ 136,337	\$ 138,812	\$ 156,536
Maint Overhead Lines-Tree Clear	\$ 174,490	\$ 199,859	\$ 161,458	\$ 207,881	\$ 207,131	\$ 181,747
Maint Street lights	\$ 9,230	\$ 18,620	\$ 17,371	\$ 14,958	\$ 19,853	\$ 16,026
Maint Substation	\$ 53,185	\$ 58,204	\$ 22,713	\$ 75,468	\$ 61,038	\$ 75,022
Maint Underground Lines	\$ 26,823	\$ 41,701	\$ 68,011	\$ 79,832	\$ 74,068	\$ 98,252
Maintenance	\$ 353,453	\$ 383,092	\$ 375,408	\$ 533,165	\$ 519,501	\$ 546,642
Cust Acct Supervision	\$ 17,831	\$ 26,461	\$ 24,276	\$ 28,501	\$ 28,501	\$ 31,534
Cust Billing & Collections	\$ 80,453	\$ 77,757	\$ 81,752	\$ 89,334	\$ 89,334	\$ 90,820
Misc General	\$ 64,809	\$ (15,217)	\$ (7,062)	\$ 28,840	\$ 28,840	\$ 28,840
Ops Meter Reading	\$ 45,962	\$ 45,527	\$ 46,453	\$ 47,915	\$ 47,915	\$ 44,702
Metering	\$ 209,055	\$ 134,528	\$ 145,419	\$ 194,589	\$ 194,589	\$ 195,896
Admin & General	\$ 115,672	\$ 145,429	\$ 141,920	\$ 180,185	\$ 180,185	\$ 184,181
Injuries and damages	\$ 51,087	\$ 47,064	\$ 46,682	\$ 23,616	\$ 23,616	\$ 23,939
Misc General	\$ 84,038	\$ 76,626	\$ 78,535	\$ 83,332	\$ 82,947	\$ 77,774
Outside services	\$ 34,098	\$ 21,296	\$ 21,830	\$ 26,250	\$ 30,000	\$ 30,000
Pension & Benefits	\$ 6,959	\$ 182,799	\$ 112,936	\$ 282,708	\$ 282,708	\$ 295,819
Property insurance	\$ 9,047	\$ 9,037	\$ 9,950	\$ 10,766	\$ 10,766	\$ 11,825
Regulatory Commission	\$ 74	\$ 108	\$ 742	\$ 3,000	\$ 2,000	\$ 3,000
Training/Meetings	\$ 93,660	\$ 128,023	\$ 100,110	\$ 132,795	\$ 132,795	\$ 133,276
Admin & General	\$ 394,635	\$ 610,382	\$ 512,704	\$ 742,651	\$ 745,016	\$ 759,815
Total Electric Operating Expenditures	\$ 22,497,486	\$ 23,840,685	\$ 26,020,863	\$ 27,868,148	\$ 25,704,142	\$ 26,835,086
Net Revenues Over Expenditures	\$ 1,127,653	\$ 967,312	\$ 1,106,338	\$ 315,351	\$ 314,291	\$ 183,347

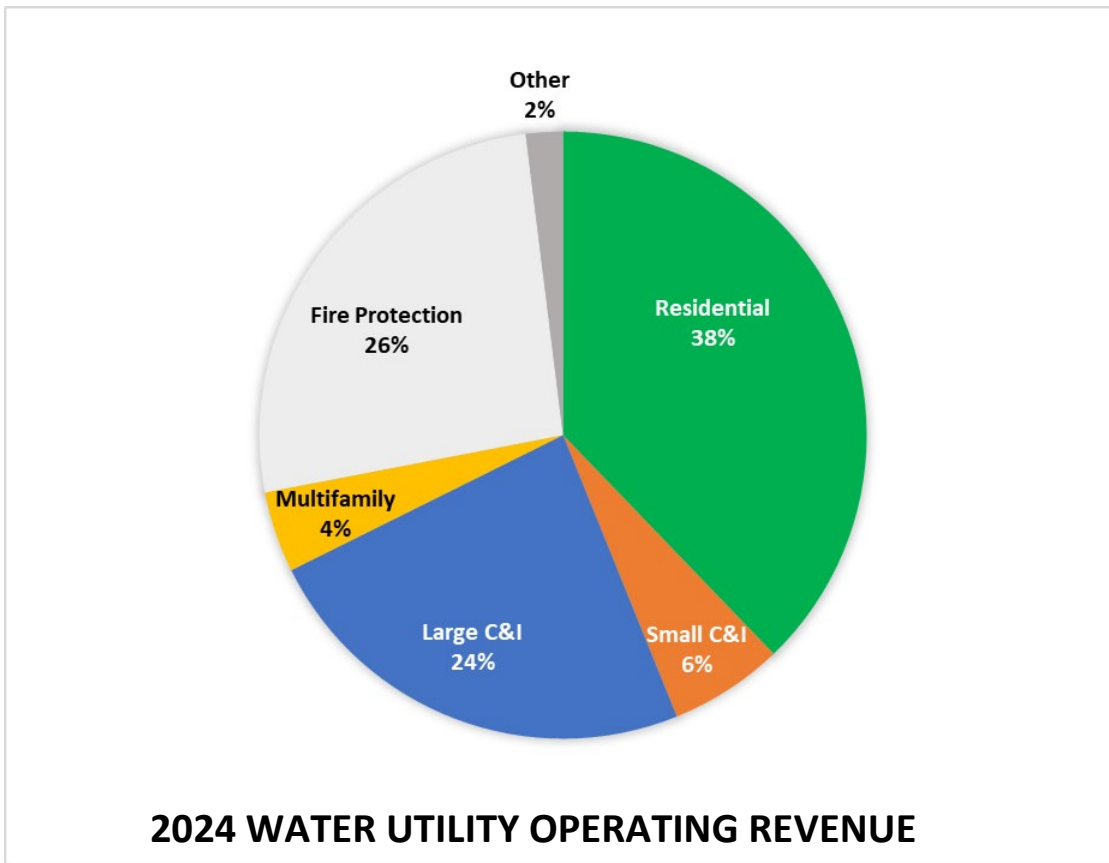
2024 Electric Utility Operating Expenses



**WATER
UTILITY**

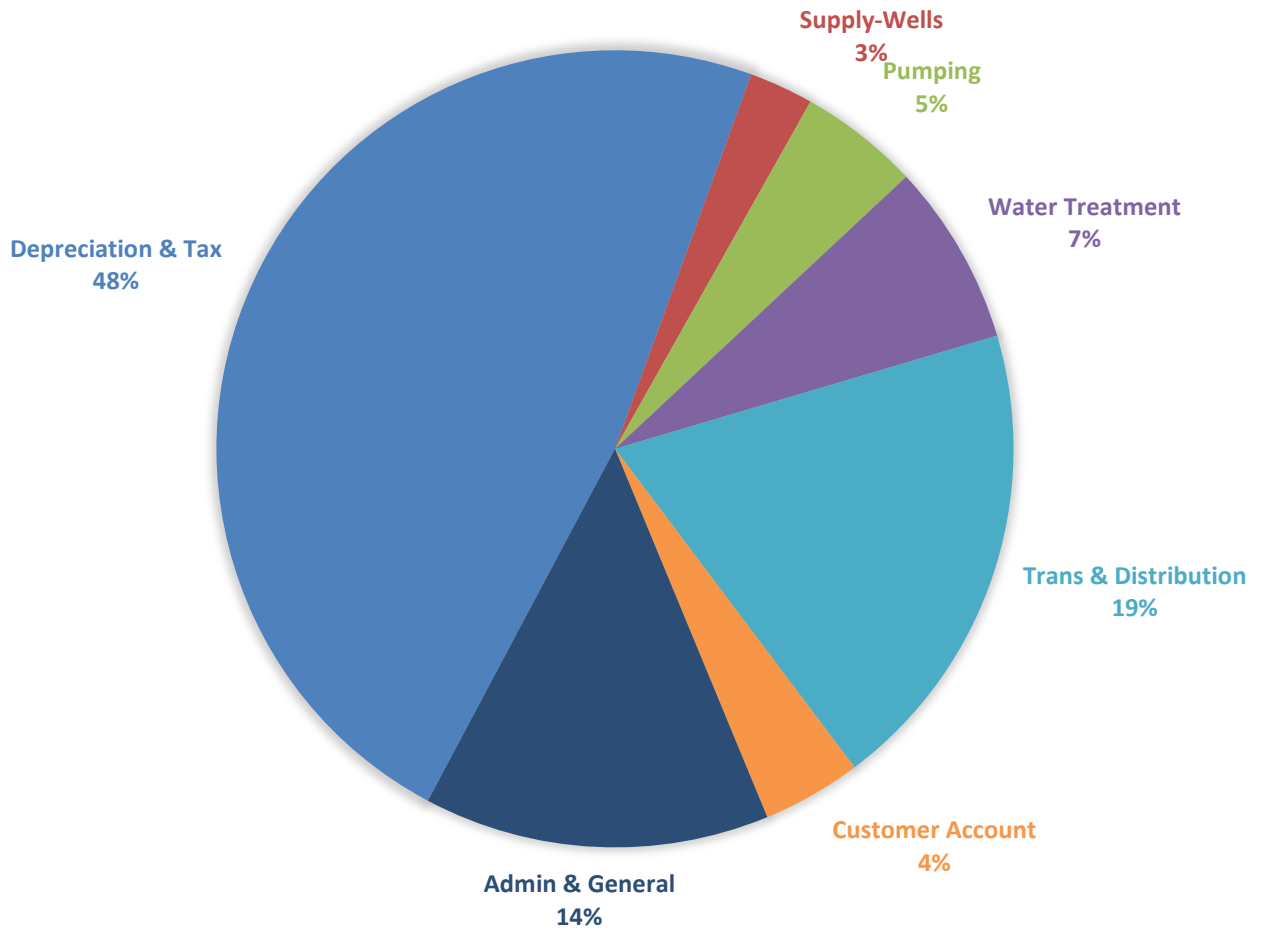


62-Water Utility Operating Revenue						
Customer Type	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Residential	\$ 870,374	\$ 862,702	\$ 873,275	\$ 900,873	\$ 893,382	\$ 893,400
Small Commercial & Industrial	\$ 132,309	\$ 139,838	\$ 138,574	\$ 144,767	\$ 142,572	\$ 142,570
Large Commercial & Industrial	\$ 489,044	\$ 545,440	\$ 538,010	\$ 566,415	\$ 553,869	\$ 553,900
Multifamily Residential	\$ 97,965	\$ 96,157	\$ 95,441	\$ 102,808	\$ 95,835	\$ 95,800
Fire Protection						
Private Fire Protection	\$ 47,905	\$ 50,982	\$ 51,845	\$ 52,828	\$ 52,953	\$ 52,952
Public Fire Protections	\$ 544,531	\$ 548,163	\$ 562,774	\$ 568,015	\$ 569,363	\$ 569,348
Total Fire Protection	\$ 592,437	\$ 599,145	\$ 614,619	\$ 620,843	\$ 622,316	\$ 622,300
Other						
Public Authority	\$ 26,645	\$ 30,632	\$ 29,049	\$ 31,603	\$ 30,868	\$ 30,832
Interdepartmental	\$ 4,655	\$ 4,141	\$ 4,412	\$ 4,272	\$ 4,173	\$ 4,168
Unmetered Sales	\$ 5,361	\$ 6,895	\$ 7,631	\$ 7,138	\$ 7,030	\$ 7,030
Forfeited discounts	\$ 790	\$ 3,178	\$ 2,612	\$ 3,363	\$ 2,878	\$ 2,860
Misc service revenue	\$ 200	\$ 600	\$ 720	\$ 635	\$ 543	\$ 540
Other water revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other	\$ 37,650	\$ 45,446	\$ 44,423	\$ 47,011	\$ 45,492	\$ 45,430
Total Water Utility Operating Revenue	\$ 2,219,779	\$ 2,288,727	\$ 2,304,342	\$ 2,382,715	\$ 2,353,467	\$ 2,353,400



62-Water Utility Operating Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Depreciation	491,065	460,508	456,434	550,740	550,740	567,262
Property Tax Equivalent Taxes	373,775	362,253	319,072	380,000	380,000	391,400
	-9,019	-6,209	25,302	-6,358	-6,408	-3,669
Depreciation & Taxes	855,820	816,552	800,808	924,382	924,332	954,993
Maint Wells	27,792	15,088	16,533	28,605	17,854	29,516
Ops Supervision	25,410	18,115	17,083	26,896	26,896	22,563
Supply-Wells	53,202	33,203	33,616	55,500	44,750	52,079
Maint Pumps	9,731	12,200	22,955	16,365	16,365	23,277
Ops Pump Power	67,203	74,528	86,685	72,100	65,331	74,263
Pumping	76,934	86,728	109,640	88,465	81,696	97,540
Maint Chemical Treatment	5,830	5,528	6,332	7,000	7,000	7,150
Ops Chemical Treatment	47,309	39,627	42,516	59,506	72,237	58,534
Ops Chemicals	48,151	54,011	71,722	72,580	71,821	74,580
Ops Supervision	5,830	5,528	6,332	7,000	7,000	7,150
Water Treatment	107,121	104,694	126,902	146,086	158,058	147,414
Ops Stor Facilities	4,457	12,342	3,680	12,018	2,268	12,218
Ops T&D Meters	19,153	23,411	25,620	38,083	38,121	36,230
Ops T&D Customer install	12,494	12,768	12,825	13,000	11,139	13,390
Ops T&D Locates	34,551	38,756	58,434	54,231	54,174	70,968
Ops T&D Misc	0	0	0	0	0	0
Transmission/Distribution Operations	70,655	87,276	100,558	117,332	105,702	132,806
Maint Hydrants	55,642	33,783	16,288	49,090	46,880	34,140
Maint Meters	9,547	212	5,420	12,480	11,750	12,480
Maint Services	56,272	56,405	61,543	77,504	67,970	73,617
Maint T&D Mains	101,519	40,768	122,999	113,648	123,877	133,117
Maint T&D Structures	0	0	0	0	0	0
Transmission/Distribution Maintenance	222,980	131,167	206,250	252,722	250,477	253,354
Cust Acct Supervision	8,781	13,392	14,480	14,565	14,565	16,094
Cust Billing & Collections	40,082	38,619	40,840	44,228	45,228	45,080
Misc General	7,150	-1,619	521	4,640	4,640	4,640
Ops Meter Reading	9,243	9,193	9,928	16,617	16,617	14,607
Customer Account	65,256	59,585	65,769	80,049	81,049	80,421
Admin & General	58,043	73,195	72,693	74,917	74,917	75,714
Injuries and damages	20,879	19,613	19,618	12,070	12,070	12,236
Misc General	12,676	9,244	9,771	9,941	9,941	10,373
Ops Misc	21,093	26,971	24,903	25,204	25,204	24,598
Outside services	17,337	10,097	9,297	12,000	10,000	13,000
Pension & Benefits	134,589	80,446	82,167	106,178	106,178	108,523
Property insurance	5,585	5,579	6,143	6,647	6,647	7,301
Regulatory Commission	1,310	1,453	1,568	1,800	1,800	1,800
Training/Meetings	14,584	22,038	18,387	14,820	14,820	26,671
Admin & General	286,095	248,635	244,546	263,576	261,576	280,216
Total Water Utility Operating Expenditures	1,738,063	1,567,840	1,688,089	1,928,111	1,907,640	1,998,824
Net Revenues Over Expenditure	481,716	720,887	616,253	454,604	445,827	354,576

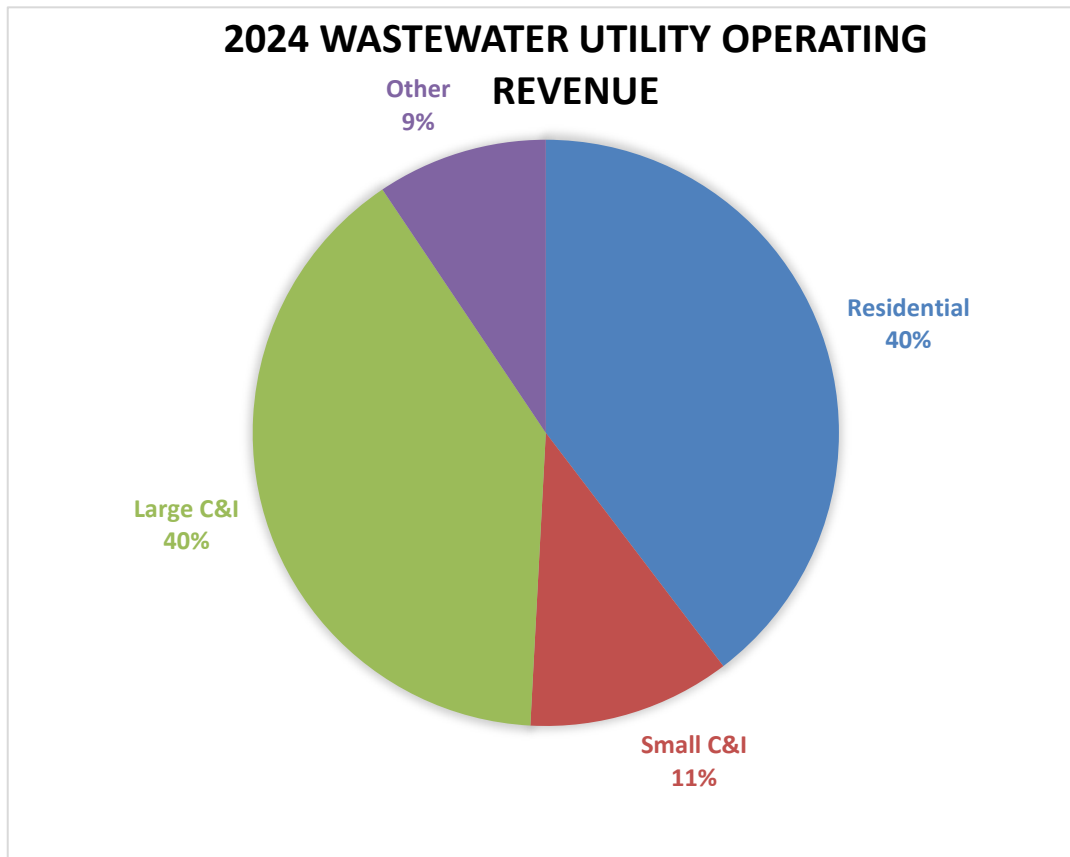
2024 WATER UTILITY OPERATING EXPENSES



WASTEWATER UTILITY

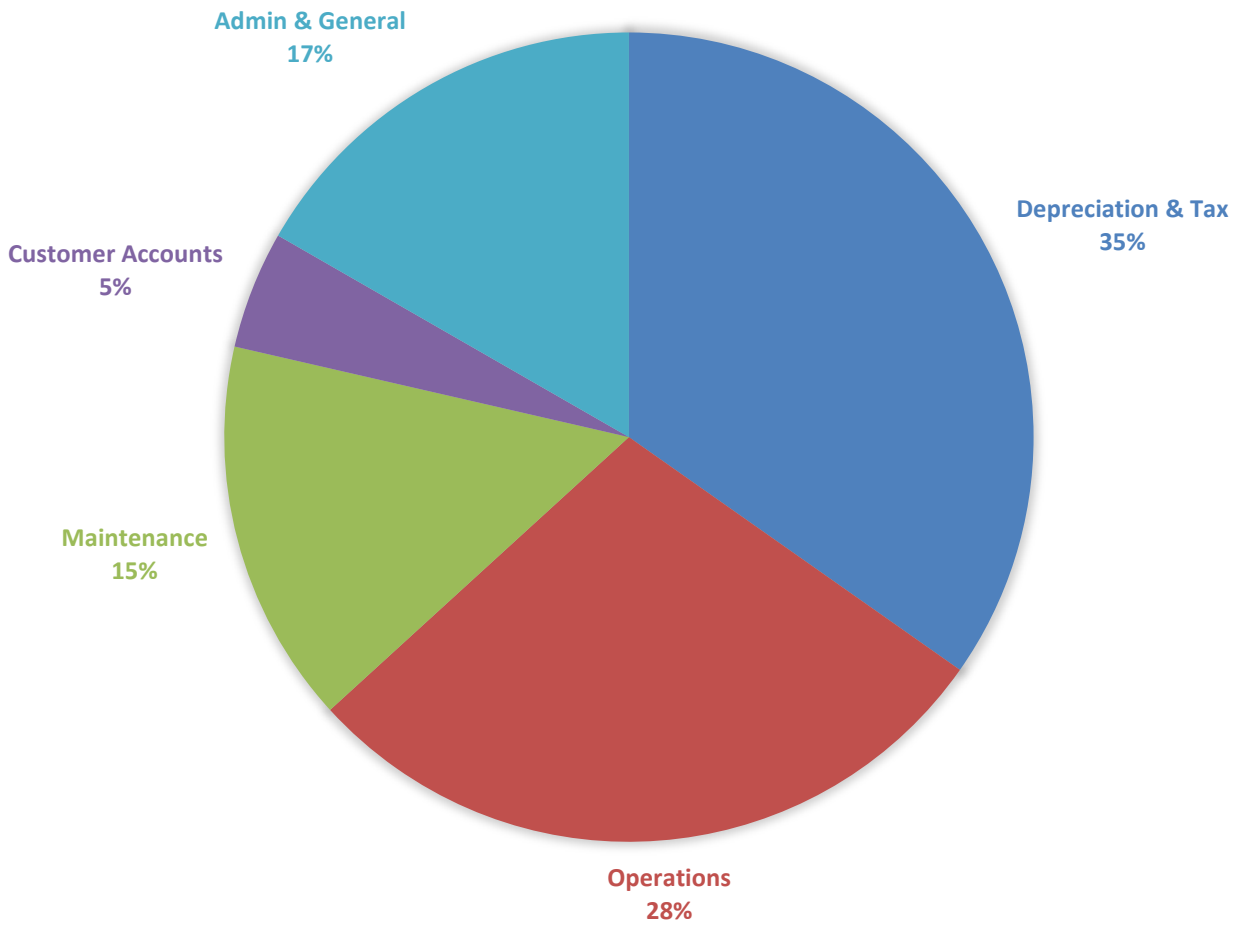


63-Sewer Utility Operating Revenue						
Customer Type	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Residential	1,012,219	1,004,275	988,895	1,012,188	1,011,228	1,011,200
Small Commercial & Industrial	271,763	286,411	272,953	285,873	277,303	277,300
Large Commercial & Industrial	838,371	955,423	1,036,777	1,014,853	1,144,509	1,083,400
Other						
Other Sewerage Services	167,275	180,370	203,600	172,418	207,498	207,470
Public Authority	51,589	55,418	58,343	52,975	63,753	63,745
Interdepartmental Sales	1,384	1,291	728	1,234	1,485	1,485
Forfeited discounts	656	2,592	2,036	2,412	2,299	2,300
Misc service revenue	10,850	12,060	12,890	11,221	10,697	10,700
Total Other	231,754	251,730	277,596	240,260	285,732	285,700
Total Sewer Utility Operating Revenue	2,354,107	2,497,839	2,576,220	2,553,173	2,718,772	2,657,600



63-Sewer Utility Operating Expenditures	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Depreciation	630,739	646,165	682,291	669,500	669,500	689,585
Taxes	89,102	91,470	57,583	92,666	92,666	96,623
Depreciation & Taxes	719,841	737,635	739,874	762,166	762,166	786,208
Ops Indust Sampling	4,280	8,163	13,086	8,764	4,854	8,873
Ops Lab	84,366	91,356	96,998	98,002	105,248	101,826
Ops Phosphorus	-681	892	413	1,109	339	1,167
Ops Phosphorus Compliance	82,618	77,585	85,649	94,200	155,646	158,943
Ops Plant	57,993	66,086	80,946	71,472	71,472	80,892
Ops Pump Power	112,930	118,353	182,687	168,373	143,685	168,373
Ops Sludge Hauling	40,886	42,246	58,346	50,990	48,601	50,001
Ops Supervision	88,463	86,913	82,976	79,223	79,223	71,252
Ops Supplies	2,436	1,521	1,374	2,580	3,000	2,700
Operations	473,293	493,116	602,475	574,712	612,067	644,026
Maint Bldg & Grounds	24,652	12,139	13,803	23,686	13,548	24,504
Maint Col Sys Pumps	23,248	26,351	49,699	21,463	16,141	20,298
Maint Collection System	79,210	76,923	77,196	83,502	100,866	83,362
Maint Meters	1,949	511	419	2,000	2,000	2,000
Maint WWTP Equip	154,440	137,752	151,437	208,323	188,000	217,545
Maintenance	283,499	253,676	292,554	338,974	320,555	347,709
Cust Acct Supervision	12,634	18,992	20,542	20,619	20,619	22,811
Cust Billing & Collections	56,671	54,121	57,423	62,017	62,017	63,076
Misc General	5,569	-1,908	-204	2,700	2,700	2,700
Ops Meter Reading	9,243	9,193	9,927	20,810	20,810	17,857
Customer Accounts	84,117	80,398	87,689	106,146	106,146	106,444
Admin & General	91,978	112,312	109,486	115,518	115,518	116,882
Injuries and damages	25,132	24,029	24,182	16,793	16,793	17,023
Misc General	21,477	17,969	23,203	22,649	27,597	27,229
Ops Misc	26,462	36,816	33,876	35,066	35,066	34,223
Outside services	24,094	14,707	12,884	15,450	13,000	15,910
Pension & Benefits	172,538	121,384	111,838	132,767	132,767	135,272
Property insurance	15,624	15,607	17,184	18,594	18,594	20,423
Regulatory Commission	0	0	48	500	250	500
Training/Meetings	17,572	3,665	341	9,236	9,236	10,343
Admin & General	394,878	346,489	333,044	366,573	368,820	377,804
Total Sewer Utility Operating Expenditure	1,955,627	1,911,314	2,055,635	2,148,570	2,169,754	2,262,191
Net Revenues Over Expenditure	398,481	586,524	520,585	404,602	549,018	395,409

2024 SEWER UTILITY OPERATING EXPENSES



STORMWATER UTILITY



65-Stormwater Utility

REVENUES

65-00-401000-000	Stormwater Utility Fee Revenue	-	-	-	73,861	-	-
65-00-421100-000	DNR Grant to establish Stormwater Utility	-	49,559	-	-	-	-
65-00-492000-000	Contribution from General Fund	-	88,126	140,923	73,861	150,222	145,130

Total Revenues

Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
-	137,685	140,923	147,722	150,222	145,130

EXPENSES

65-60-533110-XXX	Street Cleaning - Labor	12,788	14,141	12,224	15,947	15,947	15,339
65-60-533110-XXX	Street Cleaning - Fringe Benefits	5,807	8,086	6,596	7,580	7,580	6,628
65-60-533110-200	Street Cleaning - Contract	-	-	-	-	-	7,000
65-60-533110-XXX	Street Cleaning - O&M	8,847	5,067	2,685	6,000	6,000	4,500
65-60-534410-XXX	Storm Sewers - Labor	32,159	25,073	33,362	32,618	32,618	30,010
65-60-534410-XXX	Storm Sewers - Fringe Benefits	11,331	14,765	18,997	15,505	15,505	12,967
65-60-534410-XXX	Storm Sewer - O&M	10,495	10,030	13,959	12,000	14,500	15,000
65-60-536360-XXX	Leaf Collection - Labor	19,931	21,514	21,180	23,920	23,920	21,340
65-60-536360-XXX	Leaf Collection - Fringe Benefits	10,523	13,642	13,241	11,371	11,371	9,220
65-60-536360-XXX	Leaf Collection - O&M	679	207	-	1,000	1,000	1,000
65-60-534411-200	Televising Program	5,375	5,048	-	5,375	5,375	5,375
65-60-534411-410	Detention Pond Maint.	0	0	-	-	-	-
65-60-53XXXX-961	Supervisor OH	13,375	18,613	17,179	14,643	14,643	14,843
65-55-920000-955	Accounting Allocation	0	1,500	1,500	1,763	1,763	1,908

Total Expenses - O&M

131,310	137,686	140,923	147,722	150,222	145,130
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Net Income (LOSS)

(131,310)	(1)	0	0	0	0
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Fund Balance, Jan 1st (estimated)

(115,371)	(246,681)	(73,943)	(73,425)	(73,943)	(73,943)
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Fund Balance, Dec 31st (estimated)

(246,681)	(73,943)	(73,943)	(73,425)	(73,943)	(73,943)
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Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

Note: The 2024 budget only includes a contribution from the general fund for the stormwater utility budget. Council will reevaluate the creation of a stormwater utility in 2024.



**SELF HEALTH
INSURANCE FUND**



CITY OF PLYMOUTH

HEALTH INSURANCE INTERNAL SERVICE FUND

The purpose of an Internal Service Fund is “to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.” The City of Plymouth previously made a policy decision to self-fund the health insurance program offered to City employees. In 2011, the City joined the Center for Health & Wellness. The consortium provides nurse practitioner, physical therapist, chiropractic care, primary medical doctor care, and limited wellness services to its members at a reduced cost. The public-private partnership contracts with Prevea Health to staff the Center. Costs of the self-health insurance program and the Center for Health & Wellness are billed to the funds benefiting from the service.

Health Insurance Fund revenues come from four main sources:

- City & Utility budget contribution for active employees.
- Active employee’s contributions.
- Retired employee’s contribution, when applicable.
- Rebates from the Pharmacy Benefit Manager (drug manufacture rebates).

OBJECTIVES ACCOMPLISHED IN 2023:

1. COBRA rates stayed the same for 2024.
2. Investigated State Health Insurance Plan

OBJECTIVES TO BE ACCOMPLISHED IN 2024:

1. Review broker options and possible RFP.
2. Continue to review benefit offerings.



71-Health Insurance Fund

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
71-40-474930-000 Utility Contribution	663,369	615,270	496,270	453,735	453,735	527,130
71-40-481100-000 Utility Interest on Investment	(41)	3,052	12,884	6,000	6,000	6,000
71-40-481101-000 Utility Unrealized Gain (Loss)		(5,524)	(33,308)			
71-40-486920-000 Utility Employee Contribution	36,820	45,496	55,230	54,540	54,540	53,970
71-40-486922-000 Utility Quarterly Drug Rebates	19,476	13,533	13,705	10,000	8,000	8,000
71-40-486924-000 Utility Refund of Health Exp	20	20	79,207			
71-50-492000-000 City Contribution	726,830	658,745	668,110	604,395	604,395	591,570
71-50-481100-000 City Interest on Investment	2,062	4,649	12,884	6,000	6,000	6,000
71-50-481101-000 City Unrealized Gain (Loss)		(5,524)	(33,308)			
71-50-486920-000 City Employee Contribution	64,993	73,264	83,381	71,280	71,280	74,130
71-50-486922-000 City Quarterly Drug Rebates	20,741	22,020	22,571	10,000	10,000	10,000
71-50-486924-000 City Refund of Health Exp	36,804	275,696	60		60	
Total Revenues	1,571,075	1,700,697	1,377,686	1,215,950	1,214,010	1,276,800
EXPENSES						
71-40-514900-200 Healthcare Admin & Fixed Fees-Utility	18,245	13,122	15,744	17,000	19,350	20,000
71-40-514900-955 Accounting Allocation-Utility		5,500	5,500	5,730	5,730	6,202
71-40-514901-515 Health Claims-Utility	176,283	264,645	351,997	280,762	280,762	291,433
71-40-514902-515 Premium Expense-Utility	105,700	99,249	109,864	113,470	113,470	88,542
71-40-514903-515 Center Hlth&Well-Fixed -Utility	6,202	2,376	5,410	6,511	6,511	7,000
71-40-514904-515 Center Hlth&Well-Claims-Utility	8,338	7,843	7,282	8,500	8,500	8,500
71-40-514905-200 Hlth Risk Asmt-Utility	1,046	29	997	1,200	1,200	1,200
71-40-514906-515 HSA Contrib-Utility	39,000	32,400	32,400	41,400	54,900	54,900
71-50-514900-200 Healthcare Admin & Fixed Fees-City	34,035	27,678	23,543	30,891	30,891	32,000
71-50-514900-955 Accounting Allocation-City		5,500	5,500	5,730	5,730	6,202
71-50-514901-515 Health Claims-City	641,669	611,386	459,739	650,000	650,000	674,705
71-50-514902-515 Premium Expense-City	144,735	157,126	159,125	167,487	167,487	130,692
71-50-514903-515 Center Hlth&Well-Fixed -City	9,597	3,492	7,840	10,042	10,042	10,500
71-50-514904-515 Center Hlth&Well-Claims-City	19,108	16,786	16,305	22,000	22,000	22,000
71-50-514905-200 Hlth Risk Asmt-City	1,266	1,499	1,475	1,500	1,500	1,600
71-50-514906-515 HSA Contrib-City	47,700	51,825	50,400	55,800	72,800	65,600
Total Expenses	1,252,924	1,300,458	1,253,121	1,418,022	1,450,872	1,421,076
Net Income (LOSS)	318,151	400,239	124,565	(202,072)	(236,862)	(144,276)
Fund Balance, Jan 1st (estimated)	1,598,393	1,916,544	2,316,784	2,441,349	2,441,349	2,204,486
Fund Balance, Dec 31st (estimated)	1,916,544	2,316,784	2,441,349	2,239,276	2,204,486	2,060,210

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

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**RISK MANAGEMENT
FUND**



CITY OF PLYMOUTH RISK MANAGEMENT FUND

Risk management activities of a governmental entity can be accounted for in either the General Fund or an Internal Service Fund, if one fund is used. Beginning in 2012, the City changed its process for budgeting such costs to use the Risk Management Internal Service Fund. All costs (premiums, claims, and related) will be reflected in a single fund/budget. This allows for better monitoring of the City's risk management costs.

Costs account for in this budget include premiums and claims costs for:

- General Liability Insurance (CVMIC)
- Property/Casualty Insurance (MPIC)
- Auto Physical Damage Coverage (CVMIC)
- Boiler & Machinery Coverage (CVMIC)
- Excess Liability (CVMIC)
- Worker's Compensation Insurance (CVMIC)
- Pollution Insurance (CVMIC)

The general liability insurance is provided through the Cities and Villages Mutual Insurance Company (CVMIC), a municipal insurance pool, in which the City retains exposure to losses for liability claims up to \$25,000 per occurrence, with a \$100,000 yearly claims payment maximum. The City also obtains Auto Physical Damage, Boiler and Machinery Coverage, Excess Liability, and Worker's Compensation Insurance through CVMIC. Property insurance is obtained via the Municipal Property Insurance Corporation (MPIC). Litigation expenses related to defending the City against claims is also included in this budget.



Internal Service Fund
72-Risk Insurance Fund

		Actual	Actual	Amount	Budget	Projected	Budget
		2020	2021	2022	2023	2023	2024
REVENUES							
72-00-473230-000	Workers Comp Reimb-Town of Plymouth	2,784	3,134	2,967	3,647	2,142	1,560
72-00-481100-000	Interest on Investment	679		4,472	1,000	3,000	3,000
72-00-481101-000	Unrealized Gains/Losses			(1,762)			
72-00-484400-515	Insurance Recoveries	4,064	2,360	618		1,446	
72-40-492000-515	Utility Contribution	132,575	126,367	130,079	137,189	137,189	137,896
72-40-489000-515	Utility Workers Comp Refund	3,898		3,022		2,044	
72-40-489010-515	Utility Liab Ins Dividend	9,037	8,555	9,577			
72-40-489020-515	Utility Auto/Physical Ins Dividend	834	1,100				
72-40-489030-515	Utility Workers Comp Dividend	-	4,127	2,551			
72-50-492000-515	City Contribution	139,939	169,369	158,820	168,825	168,825	135,905
72-50-489000-515	City Workers Comp Refund	11,367		4,602		4,580	
72-50-489010-515	City Liab Ins Dividend	2,700	2,555	3,365		13,058	
72-50-489020-515	City Auto/Physical Ins Dividend	2,126	328				
72-50-489030-515	City Workers Comp Dividend	-	28,779	31,548			
	Total Revenues	310,003	346,674	349,859	310,661	332,284	278,361
EXPENSES							
72-40-519901-515	Utility Gen Liab Ins	44,374	44,779	45,675	46,597	46,596	47,528
72-40-519902-515	Utility Prop/Casualty Ins	28,557	30,987	33,602	33,602	33,602	36,780
72-40-519903-515	Utility Excess Liab Ins	731	1,092	1,462	1,755	1,755	1,794
72-40-519904-515	Utility Workers Comp Ins	48,123	47,366	44,696	33,169	33,169	26,796
72-40-519905-515	Utility Auto Physical Damage	5,011	5,777	6,215	6,917	6,917	8,353
72-40-519906-515	Utility Emplmt Prac Liab Ins	1,939	2,134	2,208	2,539	2,539	2,363
72-40-519907-515	Utility Boiler&Machinery Ins	1,697	1,982	2,044	2,404	2,404	2,769
72-40-519908-200	Utility Outside Legal Defense						
72-40-519909-515	Utility Claims Expense						
72-40-519910-515	Utility Crime Coverage	215	178	250	300	300	262
72-40-519911-515	Utility Cyber Coverage						
72-40-519913-515	Utility Pollution Coverage		696	1,075	1,290	1,290	1,251
72-50-519901-515	City Gen Liab Ins	13,255	13,376	13,643	13,918	13,918	14,197
72-50-519902-515	City Prop/Casualty Ins	22,583	24,966	27,296	27,296	27,296	30,412
72-50-519903-515	City Excess Liab Ins	731	1,092	1,462	1,755	1,755	1,794
72-50-519904-515	City Workers Comp Ins	107,883	135,179	67,740	66,445	66,445	53,252
72-50-519905-515	City Auto Physical Damage	12,772	14,795	15,981	17,787	19,298	21,478
72-50-519906-515	City Emplmt Prac Liab Ins	1,939	2,134	2,208	2,539	2,539	2,363
72-50-519907-515	City Boiler&Machinery Ins	1,503	1,758	1,813	2,134	2,134	2,456
72-50-519908-200	City Outside Legal Defense	-	41	-			
72-50-519909-515	City Claims Expense	93	9,368	-			
72-50-519910-515	City Crime Coverage	215	178	250	300	300	262
72-50-519911-515	City Cyber Coverage	-	-	-			
72-50-519912-515	City Claims Defense Other	4,470	3,455	46,015	40,000	30,000	20,000
72-50-519913-515	City Pollution Coverage	-	696	1,075	1,290	1,290	1,251
	Total Expenses	296,087	342,029	314,710	302,037	293,547	275,361
	Net Income (LOSS)	13,916	4,645	35,149	8,624	38,737	3,000
	Fund Balance, Jan 1st (estimated)	221,913	235,828	240,473	275,622	275,622	314,359
	Fund Balance, Dec 31st (estimated)	235,828	240,473	275,622	284,246	314,359	317,359

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

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SPECIAL REVENUE FUNDS



**CITY OF PLYMOUTH
SPECIAL REVENUE FUND BUDGET**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects), that have been designated or are legally restricted to expenditures for specific purposes. The City of Plymouth reports the following special revenue funds in the annual budget:

Business Revolving Loan Fund

This fund accounts for the expenditures and revenues of the low-interest business revolving loan fund. The fund was established through a Community Development Block Grant and interest income on loans, which are shown as revenue and used to make future loans. The Business Revolving Loan Committee and Common Council approve loans to businesses from this fund. The business revolving loan fund (RLF) was capitalized with two Community Development Block Grants (CDBG) in the 1980s. In 2018, the Wisconsin Department of Administration (DOA) submitted a substantial amendment that converted the CDBG-RLF program into a CDBG-CLOSE program. The CDBG-CLOSE program ends all CDBG-RLF programs in the State of Wisconsin. Since the City of Plymouth RLF program was funded with pre-1992 CDBG funds, the State of Wisconsin authorized the defederalization of the program in spring 2019. The Revolving Loan Fund Committee has created new policies for these funds that were rolled out in 2023.

As of October 2023, the RLF Program has 5 active loans with a total outstanding value of \$1,830,000. The available funds for loans total \$450,000.

21-Business Revolving Loan Fund

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
21-00-481100-000 Loan & Investment Interest Income	80,938	57,575	55,379	47,454	44,155	30,547
21-00-481101-000 RLF-Unrealized Gains/Losses	0	(8,586)	(57,088)			
Total Revenues	80,938	48,989	(1,709)	47,454	44,155	30,547
EXPENSES						
21-00-513000-200 Legal Fees	580	964	-	600	600	600
21-00-515004-200 Contracted Accounting	3,700	2,000	-	-	-	2,000
21-55-515004-955 Accounting Allocation	0	3,800	3,800	3,967	3,967	4,294
21-00-592000-200 Administrative Fees	5,199	-	-	-	-	-
Total Expenses	9,479	6,764	3,800	4,567	4,567	6,894
Net Income (LOSS)	71,459	42,225	(5,509)	42,887	39,588	23,653
Fund Balance, Jan 1st (estimated)	2,256,846	2,328,305	2,370,530	2,365,021	2,365,021	2,404,609
Fund Balance, Dec 31st (estimated)	2,328,305	2,370,530	2,365,021	2,407,908	2,404,609	2,428,262

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

Number of outstanding loans: 5

Available funds for loans: \$450,000

Outstanding value of loans: \$1,830,000

USDA Revolving Loan Fund –

This fund accounts for the expenditures and revenues of low-interest USDA Rural Development loans. The first priority of this fund is to properties located in the downtown business district; leading to the redevelopment, revitalization, or rehabilitation of key properties. The second priority is given to proposed projects in the industrial park, expanding industry, obtaining new industry, or proposals to use vacant or blighted property in key target areas. In 2015, the Plymouth Common Council adopted a resolution and program guidelines to establish a low-interest loan program .

As of October 2023, the USDA RLF Program has 2 active loans with a total outstanding value of \$134,000. The available funds for loans total \$280,000.

22-USDA Revolving Loan Fund						
	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
22-00-481100-000 Interest on Loans & Investments	1,199	945	2,874	3,076	8,594	7,000
22-00-461100-000 Admin Fee Ply Springs Loan	500	451	400	350	-	-
Total Revenues	1,699	1,396	3,274	3,426	8,594	7,000
EXPENSES						
22-00-592000-200 Administrative Fees	-	565	-	-	34,028	-
Total Expenses	0	565	0	0	34,028	0
Net Income (LOSS)	1,699	831	3,274	3,426	(25,434)	7,000
Fund Balance, Jan 1st (estimated)	400,949	402,648	403,478	406,752	406,752	381,319
Fund Balance, Dec 31st (estimated)	<u>402,648</u>	<u>403,478</u>	<u>406,752</u>	<u>410,178</u>	<u>381,319</u>	<u>388,319</u>
<i>Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.</i>						
<i>Number of outstanding loans: 2</i>			<i>Available funds for loans: \$280,000</i>			
<i>Outstanding value of loans: \$134,000</i>						

Housing Loan Fund- Community Development Block Grant

This program was funded with CDBG Housing Rehabilitation Loan Program and provides two different types of loans for home repairs. The first type is a deferred payment loan at 0% interest to homeowners for home repairs. This type of loan is not paid back until the homeowner sells the home or no longer lives there. The second type is an installment loan for home repairs for landlords who rent to low-to-moderate income tenants. This program is managed by MSA Housing.

Currently, the program has 35 active homeowner loans totaling \$476,329 and two landlord loans of \$28,700.

25-Housing Fund						
	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
25-00-481100-000 Loan & Investment Interest Income	1,339	82	1,119	1,200	6,335	5,000
Total Revenues	1,339	82	1,119	1,200	6,335	5,000
EXPENSES						
25-00-566002-200 MSA Contracted Services	1,226	4,165	4,474	1,500	4,500	4,800
Total Expenses	1,226	4,165	4,474	1,500	4,500	4,800
Net Income (LOSS)	113	(4,084)	(3,355)	(300)	1,835	200
Fund Balance, Jan 1st (estimated)	640,503	640,616	636,532	633,177	633,177	635,012
Fund Balance, Dec 31st (estimated)	640,616	636,532	633,177	632,877	635,012	635,212
<i>Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.</i>						
<i>Number of outstanding loans: 35</i>		<i>Available funds for loans: \$132,000</i>				
<i>Outstanding value of loans: \$505,029</i>						



Revolving Loan Fund – Water & Sewer Lateral Program

This fund accounts for the expenditures and revenues of the low-interest water and sewer lateral revolving loan fund. In August 2019, Plymouth Common Council adopted a resolution and program guidelines to help residential property owners replace lead water laterals, failed or leaking water laterals, and/or failed or deficient sewer laterals. The program was funded with approximately \$500,000 from the defederalized CDBG Business Revolving Loan Fund program.

Currently, the program has 28 loans totaling \$192,000. Approximately \$270,000 is available for future loans.

26-Water Sewer Lateral Revolving Loan Fund						
	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
26-00-481100-000 Loan & Investment Interest Income	2,146	2,129	4,291	6,025	6,025	6,000
26-00-481101-000 WSL-RLF-UnrealizedGains/Losses		(3,220)	(8,732)			
Total Revenues	2,146	-1,091	-4,441	6,025	6,025	6,000
EXPENSES						
26-55-515004-955 Accounting Allocation	0	1,500	1,500	2,644	2,644	2,862
Total Expenses	0	1,500	1,500	2,644	2,644	2,862
Net Income (LOSS)	2,146	(2,591)	(5,941)	3,381	3,381	3,138
Fund Balance, Jan 1st (estimated)	500,000	502,146	499,555	493,614	493,614	496,995
Fund Balance, Dec 31st (estimated)	502,146	499,555	493,614	496,995	496,995	500,132
<i>Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.</i>						
<i>Number of outstanding loans: 28</i>			<i>Available funds for loans: \$270,000</i>			
<i>Outstanding value of loans: \$192,000</i>						

Committed Funds

The Committed Fund accounts for the expenditures and revenues for funds received for a specific purpose or involve certain restrictions. Currently there are budgeted expenses in 11 committed funds which are listed below.

Room Tax Commission is one of the larger funds. The City Treasurer collects an 8% Room Tax and retains 30% of the tax in the General Fund. The other 70% of the tax is transferred into the Committed Fund for the Room Tax Commission. Disbursements are made to the Chamber and the RDA based on the current contract. The Room Tax Commission has oversight on the Room Tax committed fund balance.

20-Committed Fund Balances		Actual	Actual	Actual	Budget	Projected	Budget
GL Account	Purpose	2020	2021	2022	2023	2023	2024
20-00-275110-000	Room Tax Commission	65,449	102,303	128,833	148,133	151,585	159,885
20-00-275090-000	Sick Leave	55,000	55,000	55,000	55,000	55,000	55,000
20-00-275160-000	Mural Maint	50,315	19,945	19,945	19,945	19,945	19,945
20-00-275100-000	Holiday/Celebrations	198	198	-	-	-	-
20-00-275131-000	DPW Restricted Donations	-	-	-	-	400	400
20-00-275120-000	Parks & Playgrounds	19,914	19,914	19,914	19,914	19,914	19,914
20-00-275130-000	Veterans Memorial	4,015	3,474	2,941	2,641	2,598	2,198
20-00-275010-000	Fire	9,797	21,292	18,867	18,867	18,867	18,867
20-00-275020-000	Fire- EMS FAP	8,136	8,136	11,108	3,108	3,108	3,108
20-00-275200-000	Fire- FFP Grant			-	-	4,703	4,703
20-00-275210-000	Fire- EMS SUPP			9,200	9,200	(3,273)	(3,273)
20-00-275140-000	Fire-SCBA Bottles	14,600	14,600	-	-	-	-
20-00-275050-000	Honor Guard	3,131	3,131	3,131	3,131	404	404
20-00-275070-000	Dog Unit (K-9)	57,254	45,743	38,677	39,677	39,677	40,677
20-00-275030-000	Safety Patrol	(570)	(570)	0	0	0	0
20-00-275040-000	Police Cont Ed	2,292	2,292	0	-	-	-
20-00-275190-000	SAFER Community		-	(7,065)	(7,065)	(1,674)	(1,674)
20-00-2752XX-000	Library Restricted & Unrestricted Donations					21,128	30,528
20-00-275151-000	Teen Advisory Board		520	-	-	-	-
Committed Fund Totals		289,532	295,978	300,551	312,551	332,382	350,682

20- Committed Fund

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
20-00-412100-000 CF-ROOM TAX COMMISSION Revenue	103,905	173,548	173,858	149,500	166,002	155,000
20-00-435211-000 CF-WI Grant-Police SAFER Comm			4,324	10,000	15,391	
20-00-435290-000 CF-WI Grant-EMS FAP-Fire Dept	4,188		13,651			
20-00-435291-000 CF-WI Grant-FFP-Fire Dept			1,870		4,703	4,800
20-00-435292-000 CF-WI Grant-EMS SUPP-Fire Dept			12,195		6,395	-
20-00-435700-000 CF-WI Grant-LibraryTeenAdvisor		2,000				
20-00-485007-000 CF-LibraryRestrictedDonations					11,922	5,200
20-00-485012-000 CF-LibraryUnrestrictedDonations					15,108	4,200
20-00-484000-000 CF-Grant-Police CVMIC			2,500			
20-00-485000-000 CF-Donations-Fire Dpt	600	11,495	5,108	5,000	5,000	5,000
20-00-485001-000 CF-Donations-Police Honor Guar						
20-00-485002-000 CF-Donations-Dog Unit	21,873	3,351	23,045	20,000	20,000	20,000
20-00-485004-000 CF-Donations-Safety Patrol	3,646					
20-00-485008-000 CF-Donations-Veteran's Memorial	850	210	199	300	257	200
20-00-485014-000 CF-DPW Restricted Donation Fund					400	
20-00-485009-000 CF-Donations-Trees	(300)	-				
Total Revenues	134,763	190,604	236,750	184,800	245,178	194,400
EXPENSES						
20-80-521000-130 CF-Police SAFER Community			11,389	10,000	10,000	
20-80-521001-130 CF-Police CVMIC RiskMitigation			2,500			
20-00-533140-000 CF-Holiday/Celebration Exp	102		199			
20-70-551400-200 CF-Teen Advisory Board Expense		1,480	520			
20-70-551100-300 CF-LibraryRestrictedExpense					4,642	
20-70-551101-300 CF-LibraryUnrestrictedExpense					1,260	
20-00-567000-000 CF-RoomTax disburse to Chamber	85,000	115,000	125,596	115,000	115,000	125,000
20-00-567002-000 CF-Chamber Room Tax to RDA	12,988	21,693	21,732	15,200	28,250	21,700
20-00-567003-000 CF-Transfer to RESCUE-SCBA			14,600			
20-50-569000-200 CF-Historic Preserve Study Exp	3,202					
20-50-569001-200 CF-Mural Maintenance		30,371				
20-62-576202-840 CF-Improve Veteran's Park	380	751	732	600	600	600
20-80-521005-120 CF-Police Cont Ed	2,708		2,292			
20-80-521010-300 CF-Dog Unit Exp-	8,789	14,862	30,111	19,000	19,000	19,000
20-80-521015-300 CF-Safety Patrol Expense	6,629		(570)			
20-80-521020-300 CF-Police Honor Guard Exp					2,727	
20-85-522000-300 CF-Fire Dept Exp-			7,533	5,000	5,000	5,000
20-85-522001-300 CF-Fire Dept-FFP Exp-			1,870			4,800
20-85-522002-300 CF-Fire Dept-EMS SUPP Exp-			2,995		18,868	
20-85-525000-300 CF-EMS Exp-			10,679	8,000	8,000	
Total Expenses	119,797	184,157	232,178	172,800	213,347	176,100
Net Income (LOSS)	14,965	6,447	4,572	12,000	31,831	18,300
Fund Balance, Jan 1st (estimated)	274,567	289,532	295,979	300,551	300,551	332,382
Fund Balance, Dec 31st (estimated)	289,532	295,979	300,551	312,551	332,382	350,682

American Rescue Plan

The American Rescue Plan Fund accounts for the expenditures and revenues related to the ARPA program. The City of Plymouth received the first 50% of the funds in June of 2021 and the second installment in June of 2022. Funds will need to be obligated before the end of 2024 and spent no later than 2026.

Projects funded with ARPA funds include:

SCBA tanks for the Fire Department	\$246,670
Library Covid air purification & laptops	\$ 7,847
Total spend	\$254,517

ARPA funds received:	\$913,861
Less total spent	-\$369,600
Plus contributions from other sources	\$ 96,823
Available funds to spend:	\$641,084

80-American Rescue Plan Fund

	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Actual 2024
REVENUES					
80-00-433000-000 Federal Grant American Rescue Plan	3,136	154,558	371,000	115,083	600,000
80-00-473230-000 Town of Plymouth portion	-	82,223			
80-00-481100-000 Interest on Investment	2,269	3,982	5,000	5,000	5,000
80-00-481101-000 Unrealized Gains/Losses	(4,776)	(23,981)			
80-00-492000-000 Transfer from CF (SCBA)		14,600			
Total Revenues	629	231,383	376,000	120,083	605,000
EXPENSES					
80-85-572200-820 Fire-SCBA tanks		246,670			
80-70-576100-820 Library Improvements		4,240			
80-70-576101-830 Library IT Equipment	3135.78	472			
Projects to be determined			371,000	115,083	600,000
Total Expenses	3,136	251,382	371,000	115,083	600,000
Net Income (LOSS)	(2,507)	(19,998)	5,000	5,000	5,000
Fund Balance, Jan 1st (estimated)	-	(2,507)	(22,505)	(22,505)	(17,505)
Fund Balance, Dec 31st (estimated)	(2,507)	(22,505)	(17,505)	(17,505)	(12,505)

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

Garbage & Recycling Fund

This fund accounts for the expenditures and revenues for the garbage and recycling program. The fund was established for the budget year 2013. Part of the garbage and recycling services for residential services is paid for with revenue from the general fund (tax levy). The other portion is funded by special charges on the tax bill. In August 2016, the Common Council voted to phase the program costs away from the tax levy to a special charge over the next 10-years.

24-Garbage & Recycling Fund						
	Actual	Actual	Actual	Budget	Projected	Budget
REVENUES	2020	2021	2022	2023	2023	2024
24-00-435450-000 Recycling Grant	22,113	22,193	22,137	22,137	22,148	22,148
24-00-464200-000 Residential Special Charge Revenue - Garbage	181,064	209,451	236,976	265,335	265,084	292,418
24-00-464350-000 Residential Special Charge Revenue - Recycling	107,487	111,196	114,256	117,755	117,649	120,699
24-00-481300-000 Delinquent Interest Income	430	853	477	500	500	500
24-00-492000-000 Contribution from General Fund - Garbage	142,076	110,000	117,847	130,000	130,000	67,000
Total Revenues	453,171	453,693	491,694	535,727	535,381	502,764
EXPENSES						
24-60-536200-200 Garbage Base Contract	291,483	300,830	308,502	321,725	316,825	321,723
24-60-536201-200 Recycling Base Contract	106,669	110,112	112,830	117,755	115,755	117,755
24-60-536350-320 Gas/Oil & Fuel Surcharge	4,241	3,442	28,787	32,775	11,000	20,000
24-60-536202-200 Housing Authority	4,140	4,140	4,140	4,140	4,140	4,140
24-60-536350-400 Recycling - O&M (Yard Waste)	1,270	-	-	-	-	-
24-60-536350-100 Recycling - Labor (Yard Waste)	32,236	21,730	20,834	25,110	25,110	27,035
24-60-536350-154 Recycling - Fringe Benefits (Yard Waste)	14,246	11,418	10,855	10,925	10,925	9,823
24-60-536350-961 DPW Supervisor OH	6,774	6,561	3,652	4,643	4,643	4,567
24-55-536350-955 Treasurer Labor & Benefits		1,500	1,500	1,763	1,763	1,908
Total Expenses	461,059	459,734	491,099	518,835	490,161	506,951
Net Income (LOSS)	(7,888)	(6,041)	595	16,891	45,220	(4,187)
Fund Balance, Jan 1st (estimated)	38,096	30,208	24,167	24,762	24,762	69,983
Fund Balance, Dec 31st (estimated)	30,208	24,167	24,762	41,653	69,983	65,796

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

Tax Incremental Finance Funds

41- Tax Incremental District 4		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Projected 2024	Projected 2025
REVENUES								
41-00-411200-000	Tax Increment	2,539,539	2,796,884	2,773,678	2,681,814	2,387,501	2,387,500	2,387,500
41-00-434101-000	Personal Property Tax Aid	36,823	64,298	36,823	36,823	36,823	36,823	36,823
41-00-434300-000	Exempt Computer Aid	32,448	32,448	32,448	32,448	32,448	32,448	32,448
41-00-481100-000	Interest on Investment	12,123	6,725	23,366	12,000	20,000	10,000	
41-00-481101-000	Unrealized Gains/Losses		(10,733)	(43,781)				
	Total Revenues	2,620,934	2,889,622	2,822,535	2,763,086	2,476,772	2,466,772	2,456,771
EXPENSES								
41-21-582900-610	RLF Loan-Interest Expense	47,792	39,455	30,764	40,218	40,218	12,258	
41-40-592000-520	Transfer back to Utility		673,906					
41-40-599001-610	Utility-Interest Expense	112,489	94,338	74,406	31,959	52,633	31,602	
41-50-515004-200	Contracted-Acctg/Audit Fees	4,250	9,667	7,833	10,182	10,182	10,487	
41-55-515004-955	Accounting allocation	-	4,500	8,850	6,082	6,082	6,583	
41-50-515005-200	Contracted-Other Prof Services	(2,250)		17,008	180,000	20,000	20,000	
41-50-515400-200	Continuing Bond Disclosure Fees	1,691	1,691	1,545	1,691	1,691	1,742	
41-50-567000-200	Developer Incentives	50,000	50,000	-	-	-	-	
41-50-567001-500	Lic/Per-State Fees	150	150	1,351	150	150	150	
41-50-577252-850	Land Purchase	-	-	-	-	-	-	
41-50-581006-600	Principal-2016 GO Bond	254,000	263,000	272,000	1,280,000	336,000	944,000	
41-50-581007-600	Principal-2012A GO Bond	310,000	350,000	395,000	490,000	490,000		
41-50-582900-610	City-Interest Expense	68,590	57,130	43,935	47,315	27,875	19,440	
	Distribution of TIF						2,404,559	2,456,771
	Total Expenses	846,712	1,543,837	852,692	2,087,597	984,831	3,450,821	2,456,771
	Net Income (LOSS)	1,774,222	1,345,785	1,969,843	675,489	1,491,941	(984,050)	-
	Fund Balance, Jan 1st (estimated)	(5,597,741)	(3,823,519)	(2,477,734)	(507,891)	(507,891)	984,050	0
	Fund Balance, Dec 31st (estimated)	(3,823,519)	(2,477,734)	(507,891)	167,597	984,050	0	0

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

TIF 4 was created in 2001 and is planned to close in 2025, which includes a one-year extension for affordable housing purposes.



42- Tax Incremental District 5

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
42-00-411200-000 Tax Increment	310,467	315,593	319,139	319,139	317,614	317,000
42-00-434101-000 Personal Property Tax Aid	5,838	10,641	5,838	5,838	5,838	5,838
42-00-434300-000 Exempt Computer Aid	9,130	9,130	9,130	9,130	9,130	9,130
42-00-437100-000 TIF 5-County Grant-Rd Imp	110,441	-	-	-	-	-
42-00-491000-000 Debt Proceeds	-	-	-	-	750,000	-
42-00-481100-000 Interest on Investment	8,432	240	1,517	-	-	-
Total Revenues	444,308	335,604	335,624	334,107	1,082,582	331,968
EXPENSES						
42-20-107000-000 Utility Capital	626,611	(8,911)	24,304	420,000	548,314	-
42-40-599003-610 Utility-Interest Expense	9,968	8,548	6,920	5,169	5,169	3,188
42-40-592000-520 Transfer to Utility		57,492				
42-50-515004-200 Contracted-Acctg/Audit Fees	3,250	3,500	13,051		6,000	6,000
42-55-515004-955 Accounting allocation	-	1,500	3,500	3,526	3,526	3,816
42-50-515400-200 Continuing Bond Disclosure Fees	335	335	374	335	335	335
42-50-567001-500 Lic/Per-State Fees	150	150	150	150	150	150
42-50-576003-200 Contracted Survey	1,674	-	-	-	-	-
42-50-581007-600 Principal-2011B GO Bond	85,000	90,000	-	-	-	-
42-50-581009-600 Principal-2019 GO Bond	145,000	140,000	145,000	145,000	145,000	150,000
42-50-581010-600 Principal-2023 RLF Loan	-	-	-	-	-	90,000
42-50-582900-610 City-Interest Expense	39,090	36,123	30,475	26,125	26,125	21,700
42-50-592000-520 Developer Incentives to USDA RLF	50,000	50,000	50,000	50,000	50,000	50,000
42-60-573310-840 City Capital	1,128,185	446	15,297	337,200	392,656	-
Total Expenses	2,089,262	379,182	289,072	987,505	1,177,274	325,189
Net Income (LOSS)	(1,644,954)	(43,578)	46,552	(653,397)	(94,692)	6,779
Fund Balance, Jan 1st (estimated)	1,475,883	(169,071)	(212,649)	(166,096)	(166,096)	(260,789)
Fund Balance, Dec 31st (estimated)	(169,071)	(212,649)	(166,096)	(819,494)	(260,789)	(254,009)

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

TIF 5 was created in 2008 and is planned to close in 2028.

43- Tax Incremental District 6

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
REVENUES						
43-00-411200-000 Tax Increment	162,482	160,064	152,217	152,217	131,013	131,000
43-00-434300-000 Exempt Computer Aid	2,598	2,598	2,598	2,598	2,598	2,598
43-00-434101-000 Personal Property Tax Aid	-	(834)				
43-00-481100-000 Interest on Investment	-	-	-	-	-	-
43-00-491000-000 Debt Proceeds	1,000,000	-	-	-	-	-
43-00-489022-000 Debt Premium	64,467	-	-	-	-	-
43-00-452100-000 Contractual Penalty Revenue	17,795	20,185	27,949	27,949	1,923	-
Total Revenues	1,247,342	182,013	182,764	182,764	135,534	133,598
EXPENSES						
43-40-582908-610 Debt Issue Costs	21,738	-	-	-	-	-
43-40-599005-610 Utility-Interest Expense	43,544	24,800	22,400	19,925	19,925	17,300
43-40-599009-600 TIF6-Util-Prin-2020 GO Bond		80,000	80,000	85,000	85,000	90,000
43-50-515004-200 Contracted-Acctg/Audit Fees	800		11,006			
43-55-515004-955 Accounting allocation		550	550	529	529	572
43-50-515400-200 Continuing Bond Disclosure Fees	176	175	224	175	175	175
43-50-567001-500 Lic/Per-State Fees	150	150	150	150	150	150
43-50-581008-600 Principal-2011B GO Bond	50,000	50,000	-	-	-	-
43-50-582900-610 City-Interest Expense	2,238	763	-	-	-	-
Total Expenses	118,646	156,438	114,330	105,779	105,779	108,197
Net Income (LOSS)	1,128,696	25,575	68,434	76,985	29,755	25,401
Fund Balance, Jan 1st (estimated)	(2,048,677)	(919,981)	(894,406)	(825,972)	(825,972)	(796,217)
Fund Balance, Dec 31st (estimated)	(919,981)	(894,406)	(825,972)	(748,987)	(796,217)	(770,816)

Note: Fund Balance is based on 12/31/22 and estimated costs as of 7/2023.

TIF 6 was created in 2010 with an expenditure deadline in December of 2025.

CITY OF PLYMOUTH GLOSSARY OF BUDGET RELATED TERMS

ACCRUAL ACCOUNTING: Recognition of revenues when earned and expenses when incurred. Such transactions are recorded at the end of an accounting period even though cash has not been received or paid.

ADOPTED BUDGET: Refers to the budget amounts as originally approved by the Common Council at the beginning of the year along with any amendments that have been approved throughout the year that have continuing effect (for example, transfers from contingency to salary accounts for employee salary adjustments).

AMI: Advanced Metering Infrastructure (AMI) is architecture for automated, two-way communication between a smart utility meter and an IP address (Plymouth Utilities). The goal is to provide Plymouth Utilities real-time data about power and water consumption.

AMORTIZATION: The accounting treatment whereby costs of long-lived, intangible assets are charged as expenses over the useful lives of such assets.

APPRAISED VALUE: To make an estimate of value for the purpose of taxation.

APPROPRIATION: An authorization made by the governing body which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period. An appropriation account is a budgetary account set up to record specific authorizations to spend.

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the City Assessor (currently a contracted service) as a basis for levying property taxes.

ASSETS: Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

AUTHORIZED RESOLUTION: Refers to the act of adopting an initial or authorizing resolution for a bond or other debt instrument but not the actual issuance.

BOND: A written promise to pay a specified sum of money at a specified future due date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over ten years) and requires greater legal formality.

BUDGET CALENDAR: Schedule of key dates which City follows in the preparation of the budget.

BUDGET: A plan of financial information embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

BUDGETARY CONTROL: Formal integration of budgetary information approved by the legislative body into the accounting system to provide accountability for expenditures by departments or agencies.



CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a period of five or more years setting forth each capital project and the amount to be expended in each year and the method of financing those expenditures.

CAPITAL MAINTENANCE: Expenditures to maintain and upgrade long-lived tangible assets, particularly public infrastructure, such as roads, storm sewers, etc.

CAPITAL PROJECT: The largely one-time cost for construction, improvement, replacement or renovation of land, structures and equipment.

CAPITAL EXPENDITURES: Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. City policy is that such items included in the capital improvement program should have a cost of at least \$1,000 or greater and a multi-year useful life.

CASH FUNDING: A methodology of paying for replacement of capital equipment whereby monies are accumulated in lieu of borrowing for such items.

CDBG: Community Development Block Grant (CDBG) refers to federal funding grant opportunities that pass through the State of Wisconsin.

COMMON COUNCIL: The governing body of the city, consisting of 8 alderpersons elected in seven districts.

COMPREHENSIVE PLAN: A long term planning process completed by the City in 2001 and amended in 2011 to guide land-use decisions over the next 20 years and beyond.

CONTINGENCY: A budgetary account (appropriation) set aside for emergencies or unforeseen expenditures for which no other budget exists. City budgetary policy is to maintain contingency funds in a separate appropriation from which only the Common Council can authorize the use of such monies. Departments do not carry their own contingency accounts and are to request transfers from the contingency account for unanticipated expenditures.

COST ALLOCATION: A method of assigning costs to activities, outputs, or other cost objects.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments. In governmental accounting, a fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest except that payable from proprietary funds.

DEBT SERVICE LEVY: Refers to that part of the debt payment actually paid from the tax levy (net of abatement sources such as TIF increments, utility revenues, special assessments, etc.)

DEPARTMENT: A major administrative organizational unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIABLE ASSETS: Certain types of assets (e.g. plant and equipment) that gradually lose their value over time.

DEPRECIATION: The accounting treatment whereby costs of long-lived tangible assets (buildings, machinery, furniture, equipment) are charged as expense over the useful lives of such assets.



DNR: Department of Natural Resources

DPW: Department of Public Works

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

EPA: Environmental Protection Agency

EQUALIZED VALUE: The estimate of the State of Wisconsin Department of Revenue of the full market value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ESTIMATED REVENUE: The amount of projected revenues to be collected during the fiscal year.

EXPENDITURE: Use of financial resources for current operating expenses, debt service, capital outlay and intergovernmental transfers.

FEMA: Grants or other financial assistance from the Federal Emergency Management Agency for disaster relief or similar items.

FUND EQUITY: The excess of fund assets and resources over fund liabilities. A portion of the equity may be reserved or designated; the remainder is referred to as Fund Balance.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and for other financial resources, together with all related liabilities and residual or equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

GENERAL FUND: The general fund is the general accounting fund of the City. It is used to account for all financial resources except those required to be accounted for in another specialized fund.

GENERAL OBLIGATION NOTES OR BONDS: City debt instruments that finance a variety of public projects, such as streets, sewers, buildings and improvements, the repayment of which is supported by the full faith and credit of the City.

GRANT: A contribution by a government or other organization to support a particular function.

INFRASTRUCTURE ASSETS: Roads, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems installed for the common good.

INTERFUND CHARGES: Amounts transferred from one fund to another, primarily as reimbursements for services provided.

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

LIABILITIES: Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.



LINE ITEM BUDGET: A budget methodology that provides budgetary control by individual cost elements (objects) within departments.

MISSION STATEMENT: A broad statement which states the activities that improve the quality of life of City residents.

MODIFIED ACCRUAL: Governmental and Agency funds use this basis of accounting to measure financial position and operating results. Revenues are recognized in the accounting period in which they become available and measurable. (Available means collectible within the current period or soon enough thereafter to pay current liabilities). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except: 1) accumulated unpaid sick pay and other employee amounts which are not accrued in the governmental funds, 2) principal and interest on general long-term debt which is recognized when due; and 3) claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

MPIC: Municipal Property Insurance Corporation

OBJECTIVES: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

OPERATING EXPENDITURES: The expenditures that provide a financial plan for the operation of government and the provision of services for the year.

PRINCIPAL RETIREMENT: The repayment of debt issued by the city in prior years.

PROGRAM/SERVICE BUDGET: A budgetary format whereby costs related to the delivery of related services are grouped into programs for purposes of budget analysis and decisions.

PROMISSORY NOTES: A debt instrument issued by the City that can have a term of up to 10 years as per Wisconsin law.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's assessed valuation and tax rate.

PROPRIETARY FUNDS: Funds that are used to account for activities that are similar to commercial enterprises, whereby the cost of services is recovered via user fees and charges.

PSCW: Public Services Commission of Wisconsin.

RDA: An RDA or Redevelopment Authority is a separate body politic authorized under 66.1333 of Wisconsin Statutes to promote the prevention and elimination of blighted and deteriorated areas and properties through all means appropriate so to encourage a stable, safe and healthy neighborhoods and places of employment.

REFUNDING BONDS: Bonds issued by a municipality to refinance previously outstanding debt, to achieve interest or cash flow savings or re-structuring of debt payments.

REPLACEMENT FUNDS: Monies required per debt covenants or regulatory authorities for future replacement of capital equipment or other items.



RETAINED EARNINGS: The cumulative amount by which revenues have exceeded expenses in proprietary funds – to some extent, retained earnings can be seen as a measure of how well a fund has succeeded in recovering its costs.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source (such as utility revenues). Such pledge is made before issuance.

REVENUES: Increases in assets of an organization or decreased in liabilities during an accounting period, primarily from an organization's operating activities.

RISK MANAGEMENT: An organized attempt to protect a government's assets against accidental loss in the most economic method.

Room Tax: A tax levied by the Common Council on overnight stays for purposes of tourism promotion and tourism development activities.

SCADA: Supervisory Control and Data Acquisition. Information retrieval and monitoring system for wastewater plant and lift stations, and water utility.

SHARED REVENUE: Revenue that is levied by one governmental unit but shared usually on a predetermined basis, with another unit of government or class of governments.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

SPECIAL REVENUE FUND: These funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

TAX INCREMENTAL FINANCING (TIF): A mechanism for financing development and redevelopment projects whereby property tax revenue from increased property values in a defined geographic district is used to pay for public improvements, such as roads, sewer and water lines. Once the improvements are paid for, the property taxes go to the city, county and school districts.

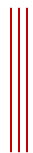
TAX LEVY: The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

TAX RATE: The rate, usually expressed in terms of dollars per one thousand dollars of assessed valuation, at which taxes are levied against the total assessed valuation of the City. Due to changes in the total assessed valuation of the City from year to year, the tax levy change and the tax rate change will not be the same. The tax rate change reflects what impact the property owner will see in their total taxes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

UTILITY ENTERPRISE FUNDS: A fund set up for use by the Utilities (Sewer/Water/Electric) of the city that provides goods or services to the public for a fee that makes the entity (Plymouth Utilities) self-supporting.

WWTP: Wastewater Treatment Plant



WPDES: Wisconsin Pollution Discharge Elimination Permit. The WPDES is a permit issued by the Wisconsin Department of Natural Resources for the Wastewater Treatment Plant (WWTP).



**APPENDIX A:
GENERAL
GOVERNMENT
10-YEAR CAPITAL
IMPROVEMENT PLAN**

CIP BUDGET SUMMARY

<u>Category</u>	<u>2024 Budget</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>Total</u>
DPW - Vehicles, Machinery, Facilities	\$240,500	\$408,000	\$620,000	\$405,000	\$301,000	\$425,000	\$70,000	\$390,000	\$410,000	\$300,000	\$3,569,500
DPW - Parks, Recreation, Cemetery	\$183,250	\$1,592,000	\$107,000	\$102,000	\$217,000	\$57,000	\$82,000	\$57,000	\$48,000	\$38,000	\$2,483,250
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$672,500	\$757,500	\$800,500	\$713,500	\$427,500	\$577,500	\$532,500	\$422,500	\$339,500	\$397,500	\$5,641,000
Admin & IT	\$64,700	\$52,700	\$13,200	\$10,700	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$172,500
Library	\$10,000	\$42,500	\$30,000	\$5,500	\$7,550	\$8,000	\$36,000	\$0	\$105,000	\$0	\$244,550
Fire Department	\$20,775	\$14,200	\$1,841,200	\$14,250	\$14,250	\$34,300	\$814,300	\$264,350	\$14,350	\$14,400	\$3,046,375
Police Department	\$134,000	\$127,500	\$132,000	\$189,000	\$80,775	\$101,750	\$147,000	\$56,550	\$153,800	\$98,000	\$1,220,375
CIP TOTAL	\$1,325,725	\$2,994,400	\$3,543,900	\$1,439,950	\$1,053,275	\$1,208,750	\$1,687,000	\$1,195,600	\$1,075,850	\$853,100	\$16,377,550

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total		
DPW - Vehicles, Machinery, Facilities	Truck 620	Replace aging equipment (2003 Sterling L7500)	15		GF CIP		\$260,000								\$260,000		
	Truck 622	Director of Public Works. Purchase a police used vehicle	15		GF CIP			\$10,000							\$10,000		
	Truck 623	Replace aging equipment (2004 7400 DT International)	15		GF CIP			\$275,000							\$275,000		
	Truck 624	2012 Workstar Int 7400 SFA 4x2	15		GF CIP						\$290,000				\$290,000		
	Truck 625	2022 MV607 International	15		GF CIP										\$0		
	Truck 626	2022 HV507 International	15		GF CIP										\$0		
	Truck 627	2008 M2106V Freightliner	15		GF CIP				\$275,000						\$275,000		
	Truck 628	2011 7400 SFA International	15		GF CIP					\$275,000					\$275,000		
	Truck 629 -2 year lead time. Split over two years.	2002 International 4300	15	\$59,500	GF CIP										\$59,500		
	Truck 630	Grader - 1992 John Deere 670-B	22		GF CIP										\$0		
	Truck 631	Loader - 2022 John Deere 624P	22												\$0		
	Truck 632	Loader - 2011 Volvo L60F	22		GF CIP								\$290,000		\$290,000		
	Truck 633	Sweeper - 2015 Johnston 651 VT	20		GF CIP	\$325,000									\$325,000		
	Truck 640	2006 Chevrolet 1500 4x4 W/ Lift Gate - has a broken frame needs replacement	12	\$56,500	GF CIP										\$56,500		
	Truck 641	2022 Ford F550	20		GF CIP										\$0		
	Truck 642	(Bucket Truck - 1999 F550 Ford with bucket/boom) (Purchase from PU). Purchase PU when they trade in.	25		GF CIP			\$20,000							\$300,000	\$320,000	
	Truck 643	2020 Ford F350 4x4 W/ Lift Gate	20		GF CIP										\$0		
	Truck 644	2013 Chevrolet Silverado 4x2	12							\$60,000					\$60,000		
	Truck 645	2019 Ford F350 4x4 W/ Lift Gate	20		GF CIP										\$0		
	Truck 646	2006 Chevy 2500HD W/Dump	12	\$85,000	GF CIP										\$85,000		
	Truck 647	2017 Dodge Ram 2500 4x4 W/ Lift Gate and Boss V Plow											\$90,000		\$90,000		
	Truck 648	2006 Chevy 1500 4x2	12		GF CIP	\$58,000									\$58,000		
	Paint Van	1978 Ford Club Wagon, for pavement marking				GF CIP					\$70,000				\$70,000		
	K0	2017 Kubota Z121SKH-48				GF CIP									\$0		
	K1	2019 Kubota 2601 HSD-1 tractor Multi-Purpose Mower/Snowblower				GF CIP							\$100,000		\$100,000		
	K2	2005 F3060 Kubota	10			GF CIP									\$0		
	K3	2008 F3680 Kubota	10			GF CIP									\$0		
	CB1	2019 Cub Cadet (Used approx. 400 hrs per year)	10			GF CIP	\$25,000						\$30,000		\$55,000		
	CB2	2019 Cub Cadet (Used approx. 400 hrs per year)	10			GF CIP			\$26,000						\$26,000		
	Cemetery Mower	2007 Cub Cadet (cemetery)	10			GF CIP									\$0		
	Flail mower / Tractor	Tall Grass Mower - 2001 TS90 New Holland				GF CIP									\$0		
	Tractor	1950 Ford 860 tractor (sand barrels & potholes)				GF CIP									\$0		
	Leaf Vacuum #1	2013 LCT 600 ODB				GF CIP			\$100,000						\$100,000		
	Leaf Vacuum #2	2004 700 ODB				GF CIP		\$100,000							\$100,000		
	Chipper	(2014 990xp Bandit)	15			GF CIP					\$90,000				\$90,000		
	Stump Grinder	2020 Carlton 7500	20			GF CIP									\$0		
	20-Foot Trailer	Purchase additional trailer to for transporting mowers and smaller equipment	20	\$5,000	GF CIP										\$5,000		
	Portable Code Reader	Ability for the Mechanic to diagnosis truck issues at the DPW Facility.	10	\$3,500	GF CIP										\$3,500		
	Barricades / Cones	Purchase new safety cones and barricades	10	\$13,000	GF CIP										\$13,000		
	DPW Garage - Racking System	Purchase and install shelving for part/material storage	15	\$6,000	GF CIP										\$6,000		
DPW Garage - Roof	Repair/Replacement	20		GF CIP		\$220,000								\$220,000			
DPW Garage - Fuel Tanks	Repair/Replacement			GF CIP										\$0			
City Hall - Roof	2024: Patch Flat Roof 2026: Replace shingle roof	20	\$12,000	GF CIP			\$40,000							\$52,000			
DPW - Vehicles, Machinery, Facilities Total						\$240,500		\$408,000	\$620,000	\$405,000	\$301,000	\$425,000	\$70,000	\$390,000	\$410,000	\$300,000	\$3,569,500

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
DPW - Parks, Recreation, Cemetery	Dam	2022 and 2023 dollars are for engineering. Expand spillway per DNR order. Cost TBD. Amount is placeholder only. DNR Dam Failure Approval & Hazard Ratings Assignment - Upgrade dam spillway within 10 years of July 2015.	50	\$50,000	GF CIP	\$950,000									\$1,000,000
	Trees	Annual Tree Replacement Program - EAB. Maintain Tree City USA - \$2 per capita spending.	50	\$12,000	GF CIP	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$13,000	\$13,000	\$122,000
	Lighted Tennis / Pickleball Courts	Install lighted tennis/pickleball courts. New Park Facilities	40		GF CIP				\$150,000						\$150,000
	Aquatic Center	2024: Bath house flooring, pool floor patch repairs, shower replacements, heaters. Maintain other pool equipment.	15	\$30,000	GF CIP	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$260,000
	City Park Improvements.	Playground structure and Restroom Facility for Bandshell Area (2025).	10		GF CIP	\$600,000									\$600,000
	Carl Loebe	Bathroom Project (2026) Paved Parking Lot (2027) Restroom project is part of the ADA Transition Plan.	10		GF CIP		\$40,000	\$50,000							\$90,000
	Playground Equipment	Replace playground equipment, park benches, tables. Some broken, outdated, identified in 2018 CVMIC inspection.	15	\$10,000	GF CIP		\$10,000		\$10,000		\$10,000		\$10,000		\$50,000
	Golf Course: Golf Carts	Buy used. Replace 2 older carts.	10	\$12,000	GF CIP			\$15,000				\$15,000			\$42,000
	Golf Course: Driving Range Net Extension	Golf balls from the driving range are damaging cars near the subway parking lot. Install a higher net to stop this from occurring.	10	\$30,000	GF CIP										\$30,000
	Golf Course: Mower	Existing mower is beyond it's useful life.	10	\$10,000	GF CIP					\$20,000					\$30,000
	Golf Course: building upgrades	Roofing. Replace carpeting in clubhouse.	25	\$10,000	GF CIP										\$10,000
	Bade Utility Park: Tennis Court LED Lights	Upgrade lights to LED.	20	\$15,000	GF CIP										\$15,000
	Mill Pond Skate Shack Roof Replacement	Replace existing shingle roofs as the existing shingles are beyond their life.	20	\$4,250	GF CIP										\$4,250
Asphalt Paths	Repave and install paths through parks and/or to playgrounds. Maintain existing asphalt paths, create ADA accessible paths to playgrounds. (ADA Transition Plan)	25		GF CIP		\$20,000			\$20,000		\$20,000	\$20,000		\$80,000	
DPW - Parks, Recreation, Cemetery (non-machinery/vehicles) total						\$1,592,000	\$107,000	\$102,000	\$217,000	\$57,000	\$82,000	\$57,000	\$48,000	\$38,000	\$2,483,250

APPENDIX A: GENERAL GOVERNMENT 10-YEAR CAPITAL IMPROVEMENT PLAN

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total	
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	Crackfilling & Patchwork	Annual Crackfilling & Patchwork . Normal Maintenance	10	\$20,000	GF CIP	\$20,000	\$20,000	\$20,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$212,000	
	Street Signs & Flags	Annual Street Sign/Flags /Wayfinding Replacement. Base Level of Service for DPW to maintain signage and ROW flags/wayfinding.	7	\$7,500	GF CIP	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$75,000	
	Sidewalks	Annual Sidewalk Repairs. Normal Maintenance	15	\$18,000	GF CIP	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$180,000	
	LED Street Lights	LED street light replacement (head only) program. Energy Efficiency - This project is done in association with electric utility work.	25	\$20,000	GF CIP	\$20,000	\$25,000								\$65,000	
	Parking Lots	Resurface Parking Lots - Library. Maintain existing parking lot	20		GF CIP						\$30,000				\$30,000	
	Mead Avenue	E Clifford St. to Reed St.	20		GF CIP						\$500,000				\$500,000	
	E. Riverbend Dr.	S. Milwaukee to Appleton St., PASER of 4. 700 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP									\$350,000	\$350,000	
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP	\$400,000									\$400,000	
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf PASER rating	20		GF CIP	\$130,000									\$130,000	
	Highland Avenue	Eastern Avenue to RR track. PASER rating.	20				\$375,000								\$375,000	
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Street Project aligned	20		GF CIP		\$110,000								\$110,000	
	Collins Street	Stafford Street to Eastern Avenue. 5/6 PASER. 1,800 LF. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP			\$540,000							\$540,000	
	Huson Court	Collins Street to Reed Street. PASER of 6,425 LF. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP			\$128,000							\$128,000	
	Pleasant Street	Summit St. to Western Ave. PASER of 5/6/7. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP				\$380,000						\$380,000	
	Forest Avenue	N. Milwaukee to North St. PASER of 6/5. 1,500 lf. Street Project aligned with Lead Services Infrastructure Plan.	20	\$575,000	GF CIP										\$575,000	
	Home Avenue	North St. to terminal. PASER of 6. 425 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$130,000				\$130,000	
	Alfred St.	North St. to terminal. PASER of . 475 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$175,000				\$175,000	
	Elizabeth Street	Smith St. to Division St. PASER of 6. 600 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$180,000				\$180,000	
	Krumrey Street	Grove St. to Marshner St. PASER of 7. 1,100 sf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP							\$375,000			\$375,000	
	Kensington Avenue	Bishop Avenue to Highland Avenue. PASER of 6. 1,200 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP								\$170,000		\$170,000	
Kensington Avenue	Fairview Drive to Bishop Avenue. PASER of 7. 975 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP								\$122,000		\$122,000		
LED Pedestrian Crossings	Install Push Button Crosswalks Signs	20	\$14,000	GF CIP	\$42,000	\$45,000								\$101,000		
Parking Structure	2024: demo stairs 2025:replace stairs	20+	\$18,000	GF CIP	\$120,000	\$200,000								\$338,000		
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals Total						\$672,500	\$757,500	\$800,500	\$713,500	\$427,500	\$577,500	\$532,500	\$422,500	\$339,500	\$397,500	\$5,641,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total	
Admin & IT	Civic Server / Windows / SQL upgrades	IT Upgrade	5 to 7	\$21,000	GF CIP										\$21,000	
	EOC Smart TV	IT Upgrade	5 to 7		GF CIP			\$5,500							\$5,500	
	Hyper-V Server	IT Upgrade	5 to 7	\$17,500	GF CIP										\$17,500	
	Fire Department Network Wiring	IT Upgrade	5 to 7	\$10,000	GF CIP										\$10,000	
	Police Department Network Wiring	IT Upgrade	5 to 7	\$10,000	GF CIP										\$10,000	
	Replace Clerk Copy Machine	IT Upgrade	5 to 7		GF CIP		\$8,000								\$8,000	
	Camera City Pool Utility Room	IT Upgrade	5 to 7	\$1,000	GF CIP										\$1,000	
	Badger Books	Election Check in Upgrade	5 to 7			\$20,000									\$20,000	
	City Computer Replacements	EOC, Police, and Muni Court	5 to 7	\$5,200	GF CIP	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$52,000
	Strategic Planning Session	Use facilitator with Common Council and Staff to narrow down focus for	5 to 7		GF CIP											\$0
	Municipal Code Online/Codification	Online municipal code upgrade	5 to 7		GF CIP											\$0
	City Hall Facility Improvements	Desk Upgrades	5 to 7		GF CIP											\$0
	Compensation and Classification Study	Study to review employee compensation and classification.	5 to 7		GF CIP	\$27,500										\$27,500
Administration & IT Total				\$64,700		\$52,700	\$13,200	\$10,700	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$172,500	

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Library	Library Phone Upgrade	City Facilities are switching from Frontier phone lines to Spectrum phone lines to reduce cost of service and increase customer service.	10		GF CIP	\$2,500					\$6,000				\$8,500
	Library Space Needs Study	As part of the strategic planning process finished in Fall 2022, several library facility needs were raised in the community survey and community conversations. The library seeks to request proposals for a space needs study to better plan for the future of the library facility. The Library Foundation has agreed to fund the majority of the project but has requested that the City assist in the project.		\$10,000											\$10,000
	5' Shelving	Non-Fiction 6x5' 2025 , Fiction in future. From '88. More welcoming, safer. Ideal for Adult Library	30		GF CIP	\$40,000									\$40,000
	Painting	Routine Maintenance, inside/outside	10		GF CIP			\$5,500							\$5,500
	RFID Theft Protection	Radio Frequency ID tech on gates, readers, self-checkout. Installed in '18, life expectancy = 7 yrs.	7		GF CIP		\$30,000								\$30,000
	Furnace	#1 & 2 (from '13), not #5-7 ('14) or #3-4 ('21)	10		GF CIP					\$8,000.00					\$8,000
	Furniture	Replace as needed (Last done '21)	20		GF CIP								\$55,000		\$55,000
	Carpeting	Routine Replacement (Last done '14)	20		GF CIP						\$30,000				\$30,000
	Water Heater	Routine Replacement (Last done '17)	10		GF CIP				\$7,550						\$7,550
	Roof	Routine Replacement (Last done '09)	40		GF CIP								\$50,000		\$50,000
Library Total				\$10,000		\$42,500	\$30,000	\$5,500	\$7,550	\$8,000	\$36,000	\$0	\$105,000	\$0	\$244,550

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Fire Department	Ambulance	Continue to review need. Low mileage. Department operations equipment	15		GF CIP							\$250,000			\$250,000
	Aerial	Replace 1996 Aerial. Department operations equipment.	25		GF CIP		\$1,800,000								\$1,800,000
	Chief's Vehicle	Replace 2013 SUV. Department operations equipment	15		GF CIP					\$20,000					\$20,000
	Engine #6	Replace 2001 Engine. Department operations equipment.	25		GF CIP						\$800,000				\$800,000
	Personal Protection Equipment (PPE)	Replace 3 turnout sets and 6 helmets per year. Department personnel equipment.	5 to 10	\$9,200	GF CIP	\$9,200	\$ 9,200.00	\$ 9,250.00	\$ 9,250.00	\$ 9,300.00	\$9,300	\$9,350	\$9,350	\$9,400	\$92,800
	Office Furniture	This is to replace the current furniture in our conference room and assistant chiefs office.	10-Jan	\$6,575											\$6,575
	Positive Pressure Fans	Department operations equipment.	15		GF CIP										\$0
	Portable Radios	Radio Upgrades	10		GF CIP		\$27,000								\$27,000
	Hose Replacement	Large diameter hose and assorted size hose. Department operations equipment. Replaces existing hose.	5	\$5,000	GF CIP	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$50,000
Fire Department Total						\$14,200	\$1,841,200	\$14,250	\$14,250	\$34,300	\$814,300	\$264,350	\$14,350	\$14,400	\$3,046,375

Category	Project	Project Description	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total	
Police Department	Patrol Vehicle #779		Replace Squad. Department operations.	3		GF CIP			\$49,000			\$49,000				\$98,000	
	Patrol Vehicle #780	Replace Squad.	Replace Squad. Department operations.	3		GF CIP		\$48,500			\$49,000			\$50,000		\$147,500	
	Patrol Vehicle #781	Replace Squad.	Replace Squad. Department operations.	3		GF CIP		\$48,500			\$49,000			\$50,000		\$147,500	
	Patrol Vehicle #782	Replace Squad.	Replace Squad. Department operations.	3	\$55,000	GF CIP			\$49,000			\$49,000				\$153,000	
	Patrol Vehicle #783	Replace Squad.	Replace Squad. Department operations.	3		GF CIP	\$48,500		\$49,000			\$49,000			\$49,000	\$195,500	
	K-9 Vehicle	Replace Squad.	Replace Squad. Department operations.	6 to 7	\$55,000	GF CIP							\$49,000			\$104,000	
	Chiefs Vehicle	Replace Squad.	Replace Squad. Department operations. (Done in 2019)	6 to 7		GF CIP	\$48,500							\$50,000	\$49,000	\$147,500	
	Deputy Chief Vehicle	Replace Squad.	Replace Squad. Department operations. (Done in 2020)	6 to 7		GF CIP				\$49,000						\$49,000	
	Training Patrol Vehicle	Replace Squad.	Replace Squad. Department operations.	8 to 10		GF CIP											\$0
	Patrol Rifles		Police patrol rifle replacements - 5.56 cal - 5 rifles. Department personnel equipment.	20		GF CIP											\$0
	Police Handguns		Manufacturer recommends replacement of many parts. Department personnel equipment.	10 to 12							\$3,300						\$3,300
	Digital Dictation Equipment		Manufacturer recommends replacement of recorders every five years. Software upgrades of transcription units should also be made approximately every 5 years. Department personnel equipment.	5		GF CIP	\$3,000										\$3,000
	Police Office Furniture		Replace existing furniture.	5 to 10		GF CIP			\$1,000								\$1,000
	Ballistic Shield		Ballistic shield is used in entry of high risk situations.			GF CIP			\$2,500								\$2,500
	Ballistic Vests		Replace department issued body armor. City will cover up to \$750/ea. Any added cost will be taken from officer clothing allowance. Grant covers 50%. 3 vests in '23. Department personnel equipment.	5		Grant/GF CIP	\$3,500		\$3,500		\$3,750			\$3,750			\$14,500
	PORTABLE RADIO REPLACEMENT	Current AN-series portable radios (Motorola model APX 6000) are past the manufacturer service life. Replacement parts and accessories are no longer available. Need to begin replacing the AN series with current BN-series radios.	Motorola announced the "end-of-support" for AN series APX 6000 on December 31, 2021. Replacement parts and accessories would only be supported while supplies lasted after this date. The PD currently has 19 AN-series portable radios.	5 to 7	\$24,000	GF CIP	\$24,000	\$24,000	\$24,000								\$96,000
	Police TASERS		Replacement of police electronic control devices (TASERS). Department personnel equipment.	5 to 7		GF CIP		\$11,000	\$11,000								\$22,000
Fingerprint System		IDEMA live scan system. Department operations equipment.	15		GF CIP/ Grant											\$0	
Plymouth Fire and Police Building Lights	Building repair/maintenance	Update the lighting inside the Police and Fire Department buildings to LED fixtures.	20						\$28,475							\$28,475	
Defibrillator Replacements		For squad cars. Department personnel equipment.	10		GF CIP								\$3,800	\$3,800		\$7,600	
Police Department Total							\$127,500	\$132,000	\$189,000	\$80,775	\$101,750	\$147,000	\$56,550	\$153,800	\$98,000	\$1,220,375	

**APPENDIX B:
PLYMOUTH UTILITIES
10-YEAR CAPITAL
IMPROVEMENT PLAN**

CIP BUDGET SUMMARY - UTILITIES

<u>Category</u>	<u>2024 Budget</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031+</u>	<u>Total</u>
PU - Vehicles, Machinery, Facilities	\$175,000	\$489,000	\$320,000	\$475,000	\$125,000	\$237,000	\$37,000	\$400,000	\$110,000	\$0	\$2,368,000
PU - WWTP	\$1,750,000	\$150,000	\$352,500	\$200,000	\$10,000	\$600,000	\$0	\$2,500	\$0	\$0	\$3,065,000
PU - Water & Sewer Infrastructure	\$575,000	\$547,000	\$357,000	\$737,000	\$492,000	\$293,000	\$540,000	\$458,000	\$653,000	\$1,053,000	\$5,705,000
PU - SWU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PU - Administration & I/T Total	\$140,100	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$199,600
PU - Electric Utility	\$4,000,000	\$7,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$27,800,000
CIP TOTAL	\$6,640,100	\$8,192,000	\$3,835,500	\$3,418,500	\$2,633,500	\$3,136,500	\$2,584,000	\$2,867,500	\$2,770,000	\$3,060,000	\$39,137,600

APPENDIX B: PLYMOUTH UTILITIES 10-YEAR CAPITAL IMPROVEMENT PLAN

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total			
PU - Vehicles, Machinery, Facilities	Replace Unit 1	2021 International 4300 Line Truck w/Digger	10		Utility Funds							\$400,000			\$400,000			
	Replace Unit 2	2005 International 4300 Line Truck w/Digger	10		Utility Funds	\$375,000									\$375,000			
	Replace Unit 3	2013 International 4900 Tree Truck w/75' Bucket. The City is looking to purchase the Utility's old vehicle	10		Utility Funds			\$225,000							\$225,000			
	Replace Unit 4	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds		\$225,000								\$225,000			
	Replace Unit 5	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds			\$230,000							\$230,000			
	Replace Unit 6	2013 4x4 1/2 Ton Pickup	10	\$55,000	Utility Funds										\$55,000			
	Replace Unit 7	Purchase new F150 for water departement	10	\$55,000	Utility Funds										\$55,000			
	Replace Unit 8	2015 back yard bucket/digger/tree/line work (mini-lift) 33% from Kiel.	20		Utility Funds						\$160,000				\$160,000			
	Replace Unit 9	2015 4x2 3/4 Ton Pickup - Water Department.	10		Utility Funds		\$35,000								\$35,000			
	Replace Unit 10	1998 Utility MR-14 Wire Stringing Trailer	20		Utility Funds										\$0			
	Replace Unit 11	2022 F150 Reg Cab Long box 4x4	10		Utility Funds										\$0			
	Replace Unit 12	2002 Wacker 6" Pump Trailer	20	\$10,000	Utility Funds										\$10,000			
	Replace Unit 13	2018 Kabota Tractor & Snow Blower for WWTP	10+		Utility Funds										\$0			
	Replace Unit 14	Material/Pole Trailer	20		Utility Funds	\$15,000									\$15,000			
	Replace Unit 15	2016 CASE Loader Backhoe	20		Utility Funds										\$0			
	Replace Unit 16	1989 Ingersoll-Rand PT-2766-C Air Compressor (Water Dept)	20		Utility Funds			\$20,000							\$20,000			
	Replace Unit 17	1981 Sherman & Reilly Puller-Tensioner Trailer	30		Utility Funds								\$110,000		\$110,000			
	Replace Unit 18	2021 F150	10		Utility Funds										\$0			
	Replace Unit 19	2012 4x4 1/2 Ton Pickup	10		Utility Funds	\$35,000									\$35,000			
	Replace Unit 20	2013 Brush Bandit 150 Chipper	10		Utility Funds	\$60,000									\$60,000			
	Replace Unit 21	2021 F150 4x4 1/2 Ton Pickup	10		Utility Funds										\$0			
	Replace Unit 22	2019 F150 Reg Cab Long Box 4x4	10		Utility Funds						\$37,000	\$37,000			\$74,000			
	Replace Unit 24	2022 F150 Reg Cab Long box 4x4	10		Utility Funds										\$0			
	Replace Unit 25	2021 F150 4x4 1/2 Ton Pickup (WWTP).	10		Utility Funds										\$0			
	Replace Unit 26	2017 1 1/2 Ton Dump Truck with snow plow (9' dump box to haul larger equipment)	20		Utility Funds										\$0			
	Replace Unit 27	2017 Butler BP600S Material/Pole Trailer	20		Utility Funds					\$20,000					\$20,000			
	Replace Unit 28	2018 Bucket Truck	20		Utility Funds										\$0			
	Replace Unit 29	High-Pressure Jet Vacuum Trailer - locating facilities, sewer applications, digging pole holes.	10		Utility Funds		\$60,000								\$60,000			
	Replace Unit 30	2005 International 7400 3,000 Gal. Tank Truck	20		Utility Funds										\$0			
	Replace Unit 31	Reserved for future.			Utility Funds										\$0			
	Replace Unit 32	2007 Load Trail Dump Trailer	20		Utility Funds						\$10,000				\$10,000			
	Replace Unit 33	2012 Chilton 3,000 LB Utility Trailer	20		Utility Funds	\$4,000									\$4,000			
	Replace Unit 34	2022 4x4 F350 Service Body w/Tommy Gate	10		Utility Funds										\$0			
	Replace Unit 35	2016 Chilton 3000 LB Utility Trailer			Utility Funds					\$20,000					\$20,000			
	Replace Unit 36	2022 Diamond C Flatbed Trailer	30		Utility Funds										\$0			
	Replace Unit 37	2013 4x2 1/2 Ton Pickup 2/Cap	10	\$55,000	Utility Funds										\$55,000			
	Replace Unit 38	1991 Nissan C30Y 3,000 LB Forklift Truck - DO NOT REPLACE			Utility Funds										\$0			
	Replace Unit 39	2012 Yale ERP040VT 4,000 LB Electric Forklift	20		Utility Funds						\$30,000				\$30,000			
	Replace Unit 40/41	2022 OMJC Traffic Lights	10		Utility Funds					\$85,000					\$85,000			
	PU - Vehicles, Machinery, Facilities						\$175,000		\$489,000	\$320,000	\$475,000	\$125,000	\$237,000	\$37,000	\$400,000	\$110,000	\$0	\$2,368,000

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Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total	
PU - Water & Sewer Infrastructure	Forest Avenue	N. Milwaukee to North St. PASER of 6/5. 1,500 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+	\$500,000	Utility Funds										\$500,000	
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	\$440,000									\$440,000	
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	\$30,000									\$30,000	
	Highland Ave.	Eastern Ave. to railroad track. PASER rating	50+		Utility Funds		\$50,000								\$50,000	
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds		\$220,000								\$220,000	
	Collins Street	Stafford St. to Eastern Ave. PASER of 5/6. 1,800 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds			\$505,000							\$505,000	
	Huson Court	Collins St. to Reed St. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds			\$140,000							\$140,000	
	Pleasant Street	Summit St. to Western Ave. PASER of 5/6/7. 1,300 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds				\$400,000						\$400,000	
	Mead Avenue		50+		Utility Funds					\$200,000					\$200,000	
	Home Avenue	North St. to termin. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$130,000				\$130,000	
	Alfred Avenue	North St. to termin. PASER of 6. 475 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$130,000				\$130,000	
	Elizabeth Street	Smith St. to Division St. PASER of 6. 600 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$200,000				\$200,000	
	Krumery Street	Grove St. to Marshner St. PASER of 7. 1,100 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$365,000			\$365,000	
	Kensington Avenue	Bishop Ave. to Highland Ave. PASER of 6. 1,200 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds								\$310,000	\$310,000	\$620,000	
	Kensington Avenue	Fairview Dr. to Bishop Ave. PASER of 7. 975 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds								\$250,000	\$250,000	\$500,000	
	E. Riverbend Drive	S. Milwaukee to Appleton St. PASER of 4. 700 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds									\$400,000	\$400,000	
	Hydrant and Valve Rpl Program	Aging hydrant and valves replacement for leaks & preventative maint. Leak reduction for water loss.	50+	\$37,000	Utility Funds	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$375,000
	Pressure Reducing Valves (PRV) Rehab	Repair and refurbish the existing PRV.	15	\$13,000	Utility Funds											\$13,000
	Sanitary Sewer Rehab	Repair areas from Televising Report.	30+	\$25,000	Utility Funds											\$25,000
Well Rehab	Well 12 (2023), Well 17 (2025 & 2030), Well 11 (2026), Well 10 (2028), Well 13 (2029), Well 15 (2031). Maintain well capacity to prolong well life and avoid new well development.	10		Utility Funds	\$40,000	\$50,000	\$55,000	\$55,000	\$55,000	\$55,000	\$42,000	\$55,000	\$55,000	\$55,000	\$462,000	
PU - Water & Sewer Infrastructure				\$575,000		\$547,000	\$357,000	\$737,000	\$492,000	\$293,000	\$540,000	\$458,000	\$653,000	\$1,053,000	\$5,705,000	

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
PU - Administration & I/T Total	Hyper-V Server	IT Upgrades	5	\$17,500	Utility Funds										\$17,500
	Civic Server / SQL Upgrades	IT Upgrades	5	\$21,000	Utility Funds										\$21,000
	Utility Computer Replacements	IT Upgrades	5	\$5,200	Utility Funds	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$64,700
	SCADA Server Upgrades	IT Upgrades	5	\$32,000	Utility Funds										\$32,000
	Census RNI System	Census user interface for connection with towers and meters.	10	\$32,000	Utility Funds										\$32,000
	GIS Service Upgrade	GIS M Power software (replace Terra Spatial). This includes integration, software maint, outage management. Used for Elect dept & later WTR & SWR. Replaces Terra Spatial for Asset Tracking.	20	\$32,400	Utility Funds										\$32,400
PU - Administration & I/T Total						\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$199,600

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
PU - Electric Utility	Electric Line Move/Rebuild/Replace Program	On-going rebuilding and replacing of electric lines, facilitate road moves and reconstruction projects, replace cutouts, voltage regulators, reclosers, distribution transformers, utility poles. May also represent CWIP. Annual investment in our energy grid to maintain system reliability, safety, and customer expectations.	30+	\$1,500,000	Utility Funds	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$19,500,000
	Construct Storage Facility	Facility needed to store Utility materials out of the elements. Grading land in 2023. Construct building in future years	50+		Utility Funds		\$800,000								\$800,000
	Construct Substation #6	Construct substation to serve ANR expansion, surrounding area. Includes Forester Eng. system study. Project needs to be completed by August 2025. (\$5.5M estimated just to construct just the Substation, not including construction/upgrades of the surrounding area lines).	50+	\$2,500,000	ANR, Utility Funds	\$5,000,000									\$7,500,000
PU - Electric Utility				\$4,000,000		\$7,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$27,800,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2024 Budget	Funding	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
PU - WWTP	Digester Roof	Replace collapsed roof.	40+	\$1,750,000	Utility Funds		\$10,000		\$10,000						\$1,770,000
	Secondary Digester Cover	Rehab secondary digester cover.	20		Utility Funds			\$200,000							\$200,000
	Asphalt Driveway Maintenance	Crack filling	15		Utility Funds		\$2,500					\$2,500			\$5,000
	Bar Screen	Rehab Bar Screen	20		Utility Funds		\$200,000								\$200,000
	Raw Pump Building - New double doors	Install new double doors.	20		Utility Funds	\$10,000									\$10,000
	Grit System and Grit Washer	Air Compressor. Replace the existing air compressor due to age.	20		Utility Funds					\$600,000					\$600,000
	Primary Clarifier	Rehab Clarifier. Maintenance	20		Utility Funds	\$140,000									\$140,000
	Secondary Clarifier	Rehab Secondary Clarifier. Maintenance	20		Utility Funds		\$140,000								\$140,000
PU - WWTP				\$1,750,000		\$150,000	\$352,500	\$200,000	\$10,000	\$600,000	\$0	\$2,500	\$0	\$0	\$3,065,000

**APPENDIX C:
LINE-ITEM BUDGET
SUMMARY**

Fund	Fund Description	Projected	Projected	Projected	Rev over Exp	Projected	2024 Property
		Fund Balance 01/01/2024	Total Revenues	Total Expenditures		Fund Balance 12/31/2024	Tax Contribution
10	General Fund	3,215,708	8,082,552	8,082,552		3,215,708	2,321,943
30	Debt Service Fund	4,877	488,000	487,560	440	5,317	488,000
40	City Capital Fund	1,665,579	1,171,949	1,841,825	(669,876)	995,703	1,022,757
	Special Revenue Funds						
20	Committed Fund	332,382	194,400	176,100	18,300	350,682	
21	Revolving Loan Fund	2,404,609	30,547	6,894	23,653	2,428,262	
22	USDA Revolving Loan Fund	381,319	7,000		7,000	388,319	
24	Garbage & Recycling Fund	69,983	502,764	506,951	(4,187)	65,796	67,000
25	Housing CDBG Fund	635,012	5,000	4,800	200	635,212	
26	Water Sewer Lateral RLF	496,995	6,000	2,862	3,138	500,133	
41	TIF 4	984,050	2,466,771	3,450,821	(984,050)		
42	TIF 5	(260,789)	331,968	325,189	6,779	(254,010)	
43	TIF 6	(796,217)	133,598	108,197	25,401	(770,816)	
65	Stormwater Utility	(73,943)	145,130	145,130		(73,943)	145,130
80	American Rescue Plan Fund	(17,505)	605,000	600,000	5,000	(12,505)	
	Internal Service Funds						
71	Health Fund	2,204,486	1,276,800	1,421,076	(144,276)	2,060,210	591,570
72	Risk Fund	314,359	278,361	275,361	3,000	317,359	135,905
	Total Governmental Funds	11,560,905	15,725,840	17,435,318	(1,709,478)	9,851,427	4,772,305
60	Electric Utility-Op		27,018,434	26,835,086	183,347		
62	Water Utility		2,353,400	1,998,824	354,576		
63	Sewer Utility		2,657,600	2,262,191	395,409		
64	Utility Admin						
	Enterprise Utility		32,029,434	31,096,101	933,333		
	All Funds Total	11,560,905	47,755,274	48,531,419	(776,145)	9,851,427	4,772,305