CITY OF PLYMOUTH

2026 Annual Budget - DRAFT

Your Utility. Your Government. Working Together.

LETTER OF TRANSMITTAL

November 2026

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

2025 has been a year of strong development activity with additional potential projects on the horizon. Key milestones included the signed development agreement with the Sheboygan County Economic Development Corporation for 90 single-family homes, construction and a ribbon cutting for the Wangard Apartment Complex, and the creation of TID #8, along with a development agreement with the Henry Christopher Hotel to support redevelopment of the West Stafford Street Parking Lot.

The City also finalized and implemented Phase 1 of the Compensation and Classification Study to confirm and update employee wages and benefits. Phase 2 is incorporated into the 2026 budget. Also, the employee handbook was refreshed in 2025 to implement best practices and recommendations from the study. In addition, the City completed a long-range utility cash flow analysis and implemented the first electric rate increase in ten years. Moreover, public input began for the City Park reconstruction, scheduled for 2026.

Throughout 2025, the City completed several significant projects, including issuing debt for the West Stafford Street Parking Lot, Mill Pond Dam, Electric Storage Facility, and Collins Street reconstruction. The City finalized property acquisition and easements for the West Stafford Street project and completed the Collins Street reconstruction. Design work for the Mill Pond Dam was finalized, with construction anticipated in 2026. The project received a $1 million earmark in the state's biennial budget and up to $867,000 in matching funds from the State Dam Grant Program.

The privately funded nonprofit ski hill at Nutt Hill is under construction and slated to open in December 2025. The City is also amending the zoning code to better facilitate parking for the ski hill. Additionally, improvements were implemented to the Plan Commission memo process, ensuring all meeting packets are available online. Lastly, the Police Union contract was renegotiated.

Significant City projects planned for 2026 include the reconstruction of Grove Street, upgrades to City Park, continued cybersecurity and technology improvements, acquisition of a drone for the Police Department (that can shared with other departments), and the purchase of a new skid steer to enhance road repair capabilities. Staff also plans to implement Badger Books for elections and make enhancements at the City Garage. The full closure of TID #4 will support long-term capital planning in 2026. The budget also funds a new Police Assistant position in response to continued increases in calls for service. In addition, the City will study the potential need for a public safety referendum to support adding police officers, as staffing levels have not increased since 1993 despite increases in incident volume.

For the utilities, 2026 will see completion of Substation #5 in the southern service area and related line infrastructure upgrades, the purchase of a UTV for rural line construction, completion of the Wastewater Treatment Plant Clarifier Rehabilitation, and construction of a new storage facility for electric utility materials. The Electric, Water, and Wastewater Utilities do not anticipate rate increases in 2026.

As the City and Utilities address longer equipment lead times, we continue to pursue strategies that maintain and improve infrastructure, financial stability, and service quality. The City of Plymouth remains committed to forward planning and responsible preparation for the future and plans to update the 2023-2026 strategic plan in 2026.

2026 BUDGET

The 2026 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 and Risk Management)

The 2026 budget was prepared under parameters recommended by the Finance & Personnel Committee. It includes no increases to electric, water, or sewer rates. The garbage fee increases by $8.53 and the recycling fee by $0.97 as part of the 10-year phase-in of garbage and recycling costs to a special charge. The budget includes approximately $5.4 million in total debt issuance for the General Fund and Enterprise Funds, with the first payment scheduled for the 2026 debt issuance will be in 2027.

GENERAL FUND HIGHLIGHTS

Total annual revenue for the General Fund is $9,279,547. The property tax levy increases by $903,623; however, residents will see only a 1% tax increase due to the closure of TID #4. The TID closure allows the City to claim a one-time levy adjustment of $382,402 and to levy for abated debt to cash-fund capital projects or reduce the 2026 borrowing amount.

The budget includes a 3% payroll increase and targeted adjustments for specific positions. The employee contribution for health insurance remains at 12%, consistent with the police union contract.

ACTIVITY MEASURES

Activity measures continue to be included in the annual budget to quantify many essential City services. While 2026 did not experience direct impacts from COVID-19, some projects were delayed or completed later than planned due to pandemic-related effects in previous years. As such, activity measures from 2020–2022 may deviate from long-term trends and should not be used for future projections.

DEBT SERVICE FUND

Total principal and interest payments for the General Fund in 2026 total $435,196.

CAPITAL PROJECTS FUND

The Capital Projects Fund includes a General Fund contribution of $1,005,416 and $608,752 from abated debt. Estimated revenue also includes $172,000 from Sheboygan County's half-percent sales tax and $11,666 from the Town of Plymouth for its 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 (Electric, Water, Sewer) is $31,759,402, with expenses estimated at $30,156,708. Purchased power is forecasted using information from WPPI. The Stormwater Utility is budgeted separately.

SPECIAL REVENUE FUND

The garbage and recycling fund includes a $109.16 special fee for garbage and a $39.94 special fee for recycling, both of which appear on the tax bill. The current Waste Management contract runs through December 31, 2026. Over the 10-year transition period, garbage and recycling costs will become fully covered by special fees, ensuring cost recovery from those who receive the service.

MISCELLANEOUS

Several other funds are allocated for specific purposes:

- **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; 27 – Housing Increment Fund; 43 – TID #6; 44 – TID #7; 45 – TID #8; 65 – Stormwater Utility

As with previous budgets, the 2026 Budget was prepared with the future in mind. The Common Council, staff, and residents continue to focus on increasing efficiency and cost effectiveness while maintaining high service levels. Our employees take great pride in their work, and as we transition from 2025 into 2026, we are confident that this budget positions the City for continued financial strength, responsive service, and proactive planning.Thank you for your time and effort in reviewing the 2026 Budget. Respectfully submitted,

Tim Blakeslee - City Administrator / Utilities Manager - **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

Jeffrey Tauscheck, Council President, 3rd District

Diane Gilson, Alderman, 1st District

Angie Matzdorf, Alderman, 2nd District

John Binder, Alderman, 3rd District

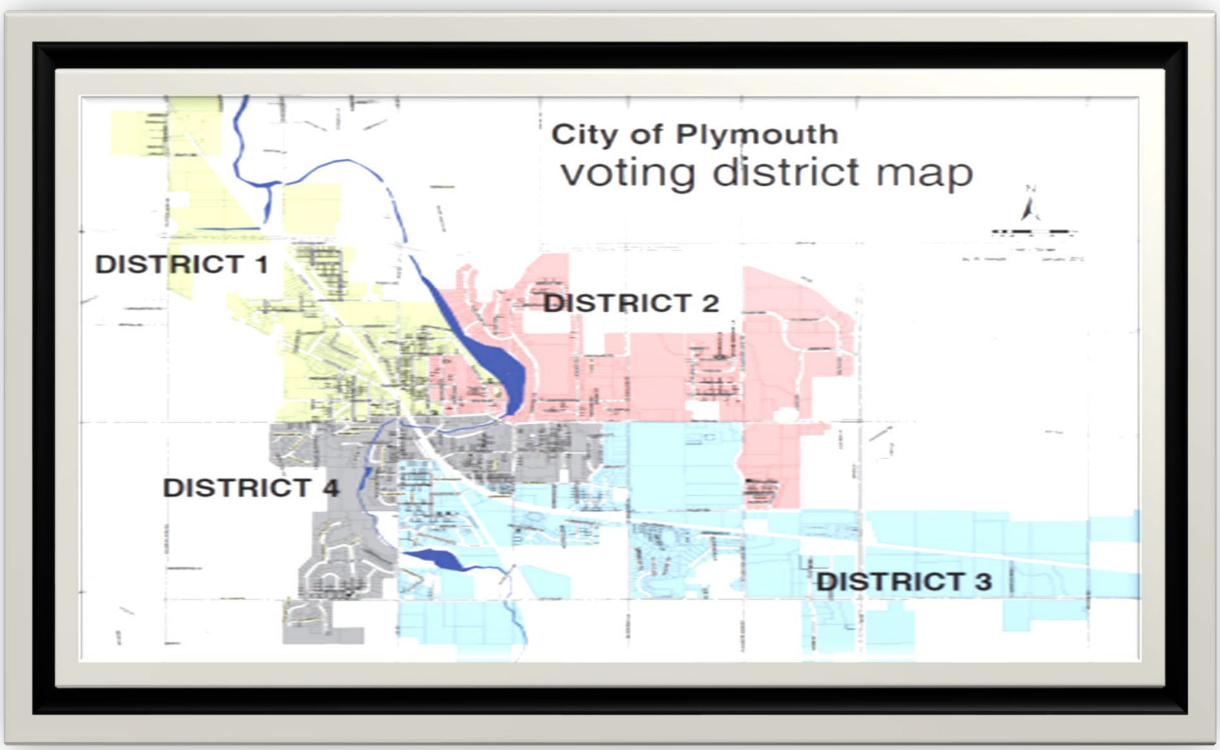
Mike Penkwitz, Alderman, 4th District

Dana Haucke, Alderman, 1st District

Kevin Sande, Alderman, 2nd District

David Herrmann, Alderman, 4th District

Matthew Mooney, Municipal Judge



Municipal Staff

Chief Administrative Officer (CAO)
Tim Blakeslee, City Administrator/Utilities Manager*
Jack Johnston Assistant City Administrator/Community Development Director*

City Clerk and Treasurer's Office
Paul Seymour, City Treasurer
Anna Voigt, City Clerk

Fire Department
Ryan Pafford, Fire Chief
Jason McCoy, 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 Wollershiem, Wastewater Superintendent
Ryan Roehrborn, Electrical Operations Manager
Leah Federwisch, Human Resources Specialist*

*Shared positions between City/Utilities.

Municipal Facilities

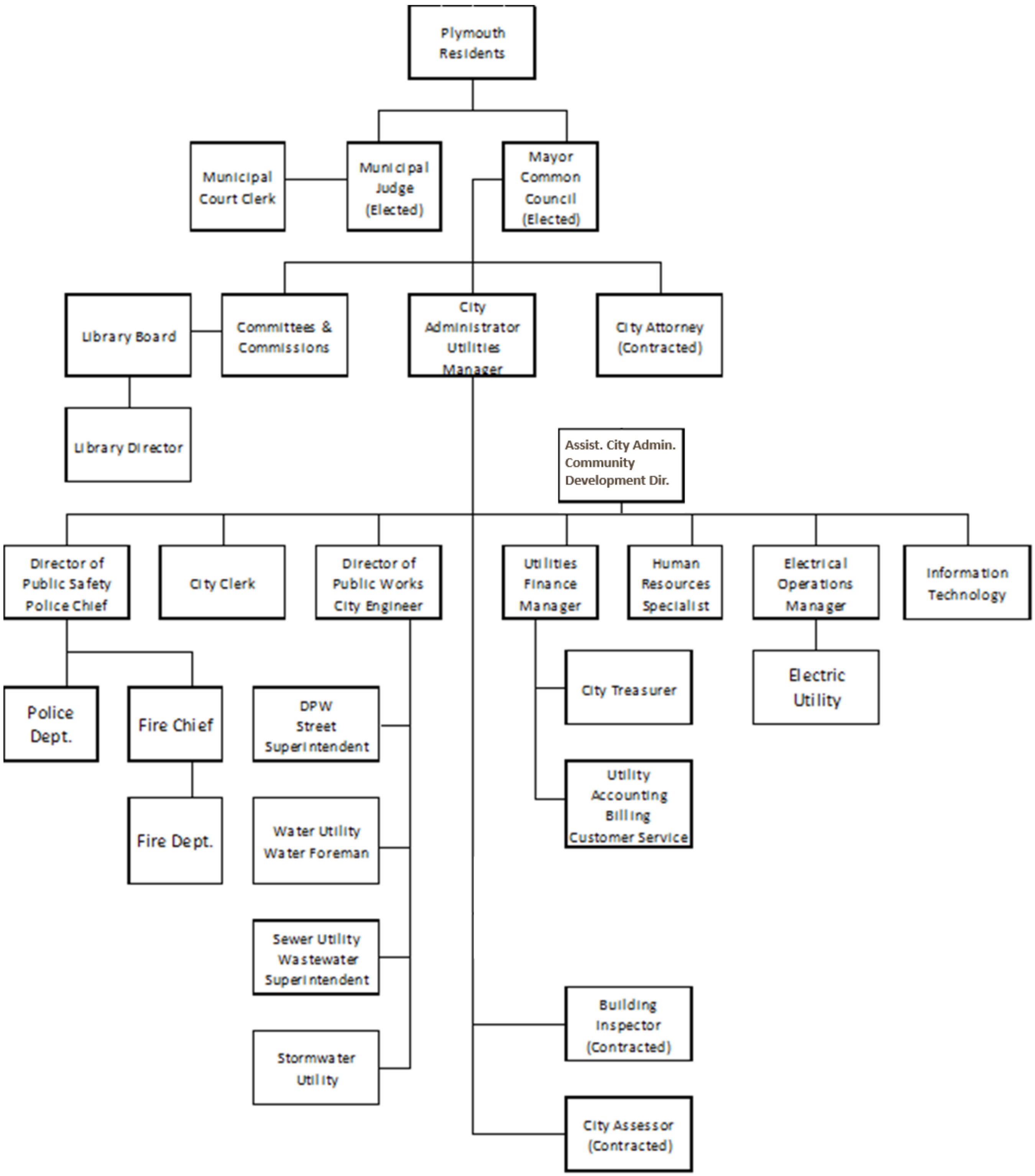
Plymouth City Hall
128 Smith Street
PO Box 107
Plymouth, WI 53073
Phone: (920) 893-1271

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 loosing 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 2026 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 2026 budget process:

CITY OF PLYMOUTH 2026 ANNUAL BUDGET CALENDAR

DATE (2025)	MAJOR STEPS IN BUDGET PREPARATION
June 16th	City Administrator/Utilities Manager issues departmental request website for capital budget needs to Department Heads along with instructions. General budget guidelines are also provided.
June 16th	City Administrator/Utilities Manager distributes line-item request forms for operational needs along with instructions and initial direction.
July 15th	Department Heads submit capital budget requests (or updates) to the City Administrator/Utilities Manager. Significant potential new projects should be discussed with City Administrator/Utilities Manager ahead of time.
Late Summer/Fall	F&P Committee reviews significant CIP requests. Department Heads may be requested to attend meetings.
August 8th	Department Heads return draft budget detail sheets and operational requests.
August 26th	Committee Budget Workshop (F&P or PW&U) – General Fund, Garbage & Recycling Fund, Debt Service Fund, Stormwater Utility Enterprise Fund
August 29th	Department narratives/activities/outputs are due to the City Administrator/Utilities Manager. This submission should also include 2025 department accomplishments and 2026 objectives/goals. City Administrator/Utilities Manager begins preparing draft budget documents and information for budget workshop meetings.
September 9th	Committee Budget Workshop (F&P or PW&U) – Capital Improvement Plan Budget, Small Fund Budgets
September 30th	Committee Budget Workshop (F&P or PW&U) – Utility Operating and Capital
October 14th	Additional Finance and Personnel Committee Budget Workshop Date (if needed)
October 14th	City Administrator/Utilities Manager provides updated draft budget and Capital Improvement Plan (CIP) to Finance & Personnel Committee. Committee reviews the draft budget and subsequently makes recommendations regarding the 2026 budget as may be needed.
October 27th	Publication of public hearing notice in the official newspaper at least 15 days prior to the hearing.
November 11th	2025 Draft Budget Presentation – Common Council meeting
November 11th	Common Council holds Public Hearing and formal approval of the final budget may occur.
November 25th	If necessary, Common Council continues discussion of budget and formally approves 2026 budget.
December 2025	Distribution of final approved 2026 budget.

NOTES:

1. 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.

2. 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.

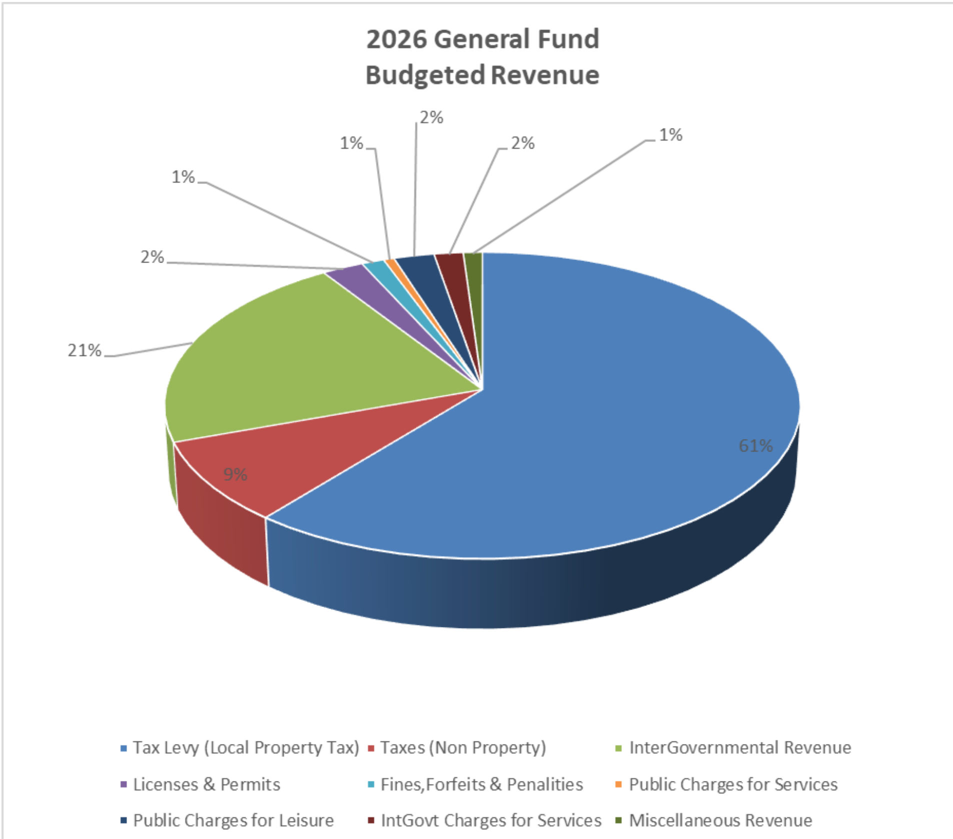
Internal Service Funds

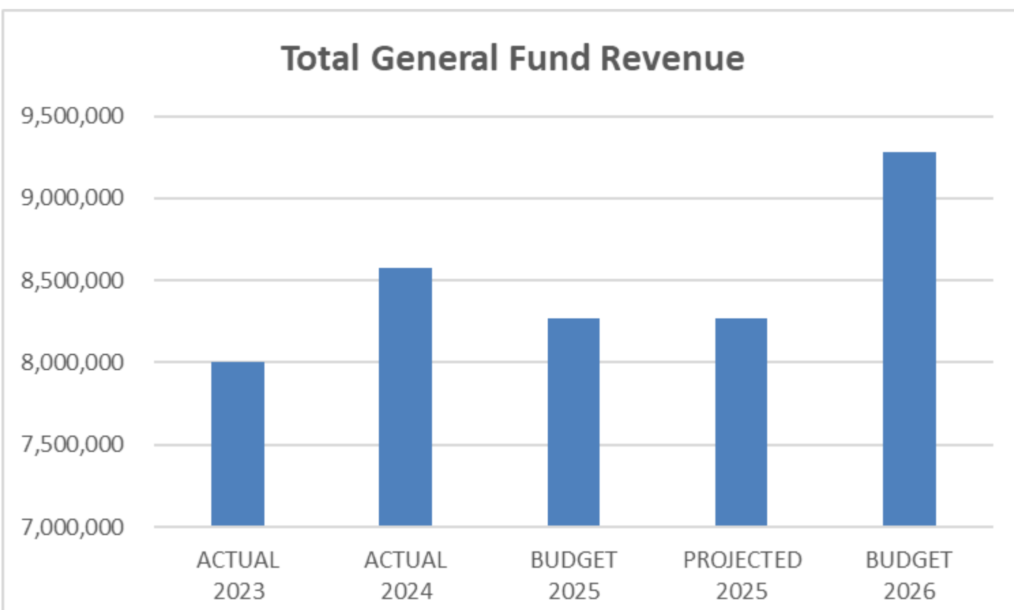
Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City. Internal service funds utilized by the City include the Risk Management Fund and Self-Health Insurance Fund.

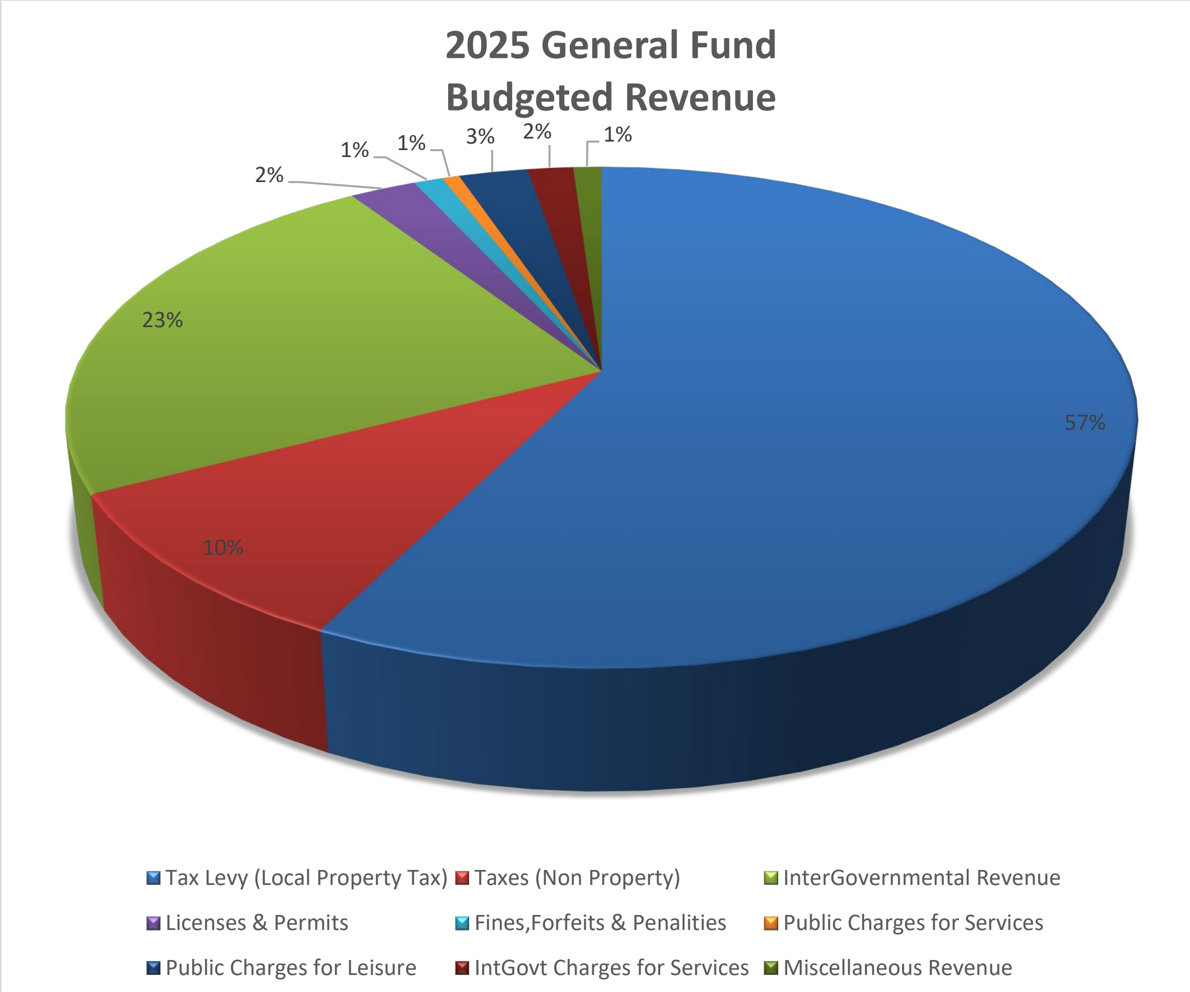
GENERAL FUND

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 61% of operating revenue. The second largest source is intergovernmental revenues (21%).

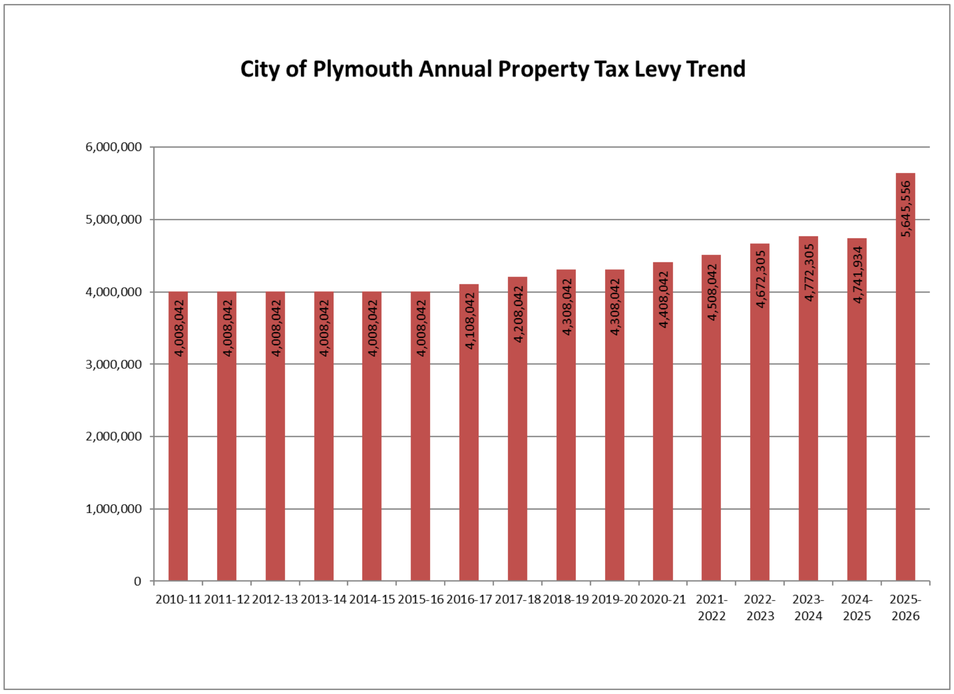





2025 General Fund
Budgeted Revenue
57%
10%
23%
2%
1%
1%
3%
2%
1%
Tax Levy (Local Property Tax)
Taxes (Non Property)
InterGovernmental Revenue
Licenses & Permits
Fines,Forfeits & Penalities
Public Charges for Services
Public Charges for Leisure
IntGovt Charges for Services
Miscellaneous Revenue

General Fund Property Tax Revenue

The $5.64M property taxes levied for the 2026 General Fund budget is $903,623 more than 2025. This increase is a result of the one-time TID#4 closure levy adjustment and levying for abated debt level the assessed tax rate and cash fund portions of capital projects or reduce the upcoming debt issuance. The following chart shows the 15-year trend in the General Fund Property Tax Levy:



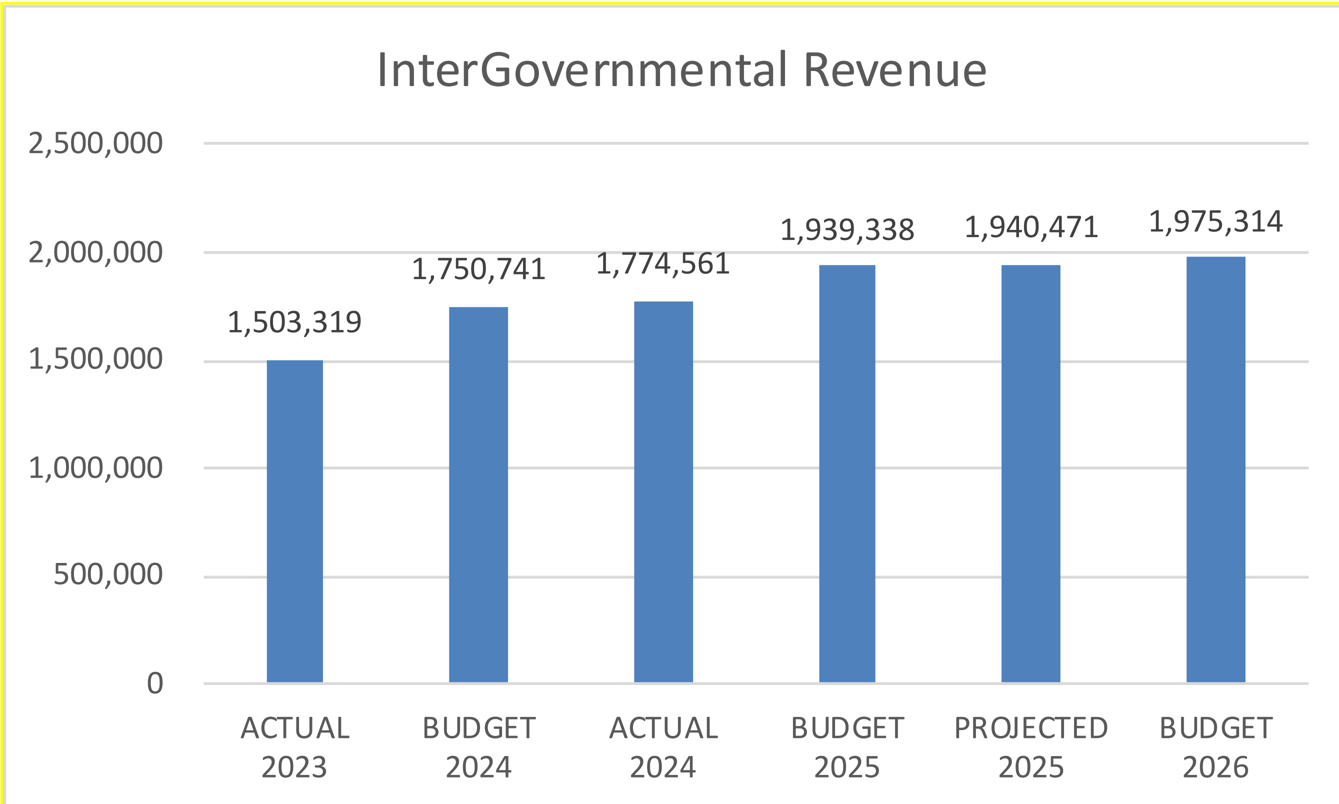
For the 2026 budget, the City is limited on property tax levies imposed as part of the state budget process, which restricts the increase in levy to the greater of 0% or growth from net new construction which totaled a levy adjustment of $46,126. In 2026 also receives a one-time levy adjustment of $382,402.19 as a result of the closure of TID#4. $1,042,768 in debt service costs are in addition to the levy limits ($435,169 general levy, $608,752 in abated debt). Property taxes are expected to be approximately 57% or more of total revenues in the future, which is due mainly to flat trends in other significant revenue sources.

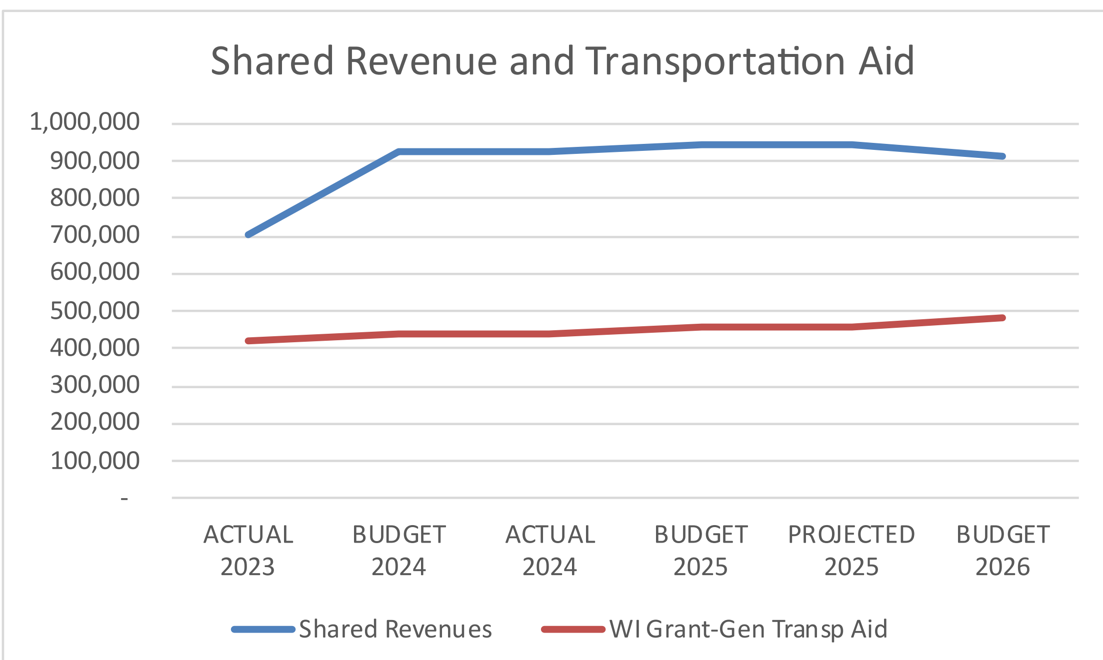
State of Wisconsin Shared Revenue & General Aids & Payments

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

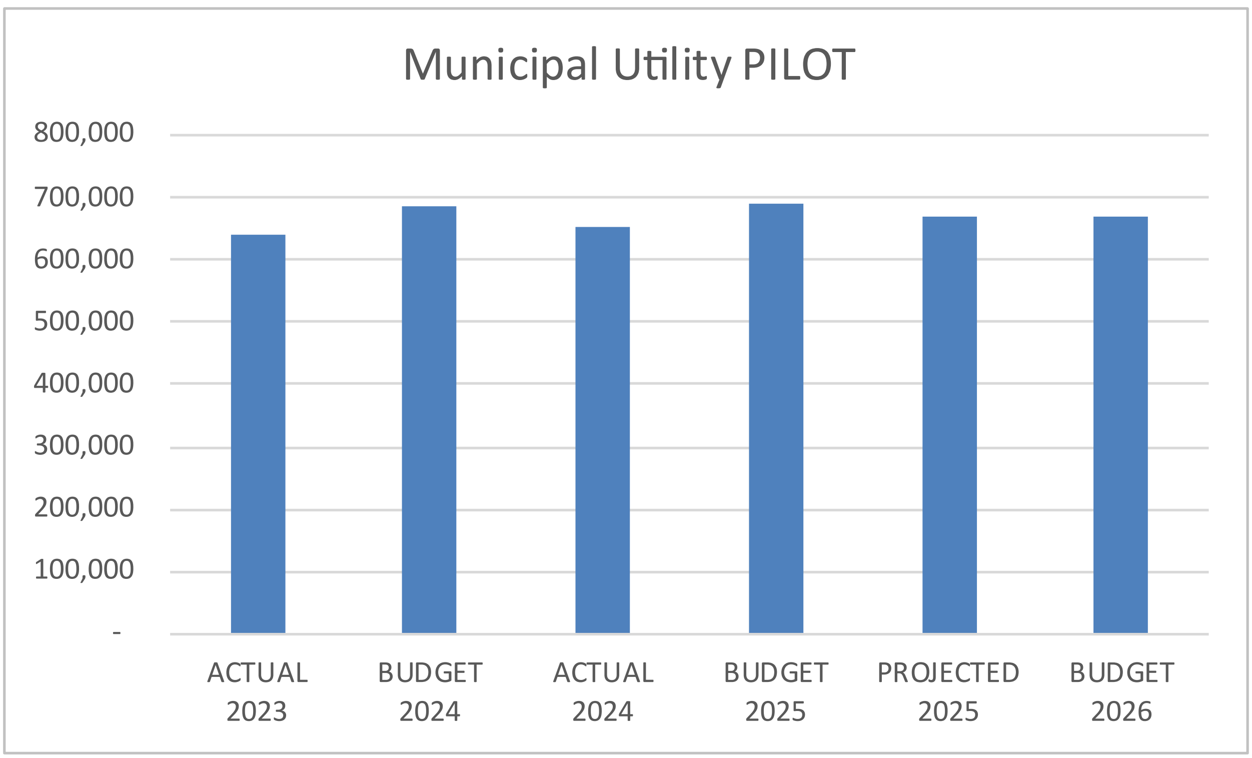
- The State Transportation Aid is 25.59% of budgeted intergovernmental revenue for 2026. The anticipated allocation is $505,589. The State Transportation Aid includes aid for connecting streets and for state highways.
- State Shared Revenue accounts for 9.85% or $914,091 of budgeted revenue in 2026. These revenues are based on a formula that considers per capita and aid able revenue factors. 2026 saw a $31,684 decrease in shared revenue. While there was an increase to the shared revenue based on inflationary factories, Plymouth no longer qualifies for the Expenditure Restraint Program and as a result there is an overall decrease in this this revenue line. Plymouth no longer qualifies for the Expenditure Restraint Program because the equalized tax rate dropped below 5.00, a technicality of state law, and is unrelated to an increase in expenses.

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





For 2026, the City estimates $670,000 in revenue from Plymouth Utilities (water and electric utilities) payment in lieu of taxes (PILOT). PILOT has been flat since 2021 as a result of a reduction of the school district levy and an assessment ratio decrease.



General Government Revenue

	GENERAL LEDGER	DESCRIPTION	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	PROJECTED 2025	BUDGET 2026
Tax Levy	10-00-411100-000	Tax Levy	4,672,305	4,772,305	4,772,305	4,741,933	4,741,933	5,645,556
Taxes (Non Property)	10-00-411400-000	Mobile Home Fees	31,570	38,000	30,666	35,000	35,000	35,000
	10-00-412100-000	Public Room Tax-Retained (2020 & forward)	79,405	75,000	71,558	80,000	87,000	82,000
	10-00-412101-000	Ommitted Tax	-	-	-	-	-	-
	10-00-412220-000	Sales Tax-Retained	58	50	86	50	6	-
	10-00-413100-000	Municipal Utility PILOT	640,516	686,650	651,560	690,000	668,000	670,000
	10-00-413200-000	Housing Authority PILOT	17,265	15,300	19,923	17,000	19,000	19,000
	10-00-418000-000	Delinquent Interest-Personal Prop Tax	606	100	134	100	284	250
	10-00-418001-000	Ag Use Value Penalty	801	-	853	-	1,868.00	-
	10-00-419000-000	Tax Chargeback	30	-	1,794	-	377.00	-
InterGovernmental Revenue	10-00-434100-000	Shared Revenues	703,647	925,945	925,945	945,775	945,775	914,091
	10-00-434101-000	Personal Property Tax & Act 12 Aid	9,251	9,000	9,251	134,622	134,662	175,732
	10-00-434200-000	Fire Insurance Tax (2% Fire	41,193	39,000	47,975	45,000	47,975	47,975
	10-00-434300-000	Exempt Computer Aid	44,037	44,037	44,037	44,037	44,037	54,299
	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	819	-	1,052	-	1,953	2,000
	10-00-435210-000	WI Grant-Police Training	2,080	2,100	3,360	-	-	-
	10-00-435310-000	WI Grant-Gen Transp Aid	421,472	441,752	441,818	456,717	456,717	481,456
	10-00-435330-000	WI Grant-Oth Hwy Aid	12,678	16,904	24,052	24,087	24,087	24,133
	10-00-435810-000	GF-WI Grant-Econ Dev	-	-	2,000	-	-	-
	10-00-435290-000	WI Grant-EMS FAP	-	2,500	-	2,500	-	-
	10-00-435291-000	WI Grant-Fire Dept	-	1,500	-	1,500	-	-
	10-00-436100-000	WI Pymt- Muni Service Aid	1,564	1,200	1,775	1,500	-	-
	10-00-437900-000	County Grant-Library System	242,366	244,873	244,873	258,871	258,871	248,399
	10-00-437902-000	County & Local Grant-Police	3,481	1,200	7,692	4,000	4,165	5,000
Licenses and Permits	10-00-441000-000	Liquor Lic /Publ Fees	15,893	15,000	15,099	15,000	15,206	15,200
	10-00-441001-000	Operator Licenses	7,401	6,600	6,708	6,600	6,500	6,600
	10-00-441002-000	Cigarette Licenses	1,100	1,100	1,400	1,100	1,400	1,400
	10-00-441003-000	Mobile Home Park License	400	400	200	400	400	400
	10-00-441004-000	Transient Merchant Permits	470	500	375	400	275	400
	10-00-441005-000	Cable Franchise Fee	81,593	90,000	77,674	82,000	77,000	80,000
	10-00-441006-000	Room Tax Permits	-	-	1	-	-	-
	10-00-442000-000	Dog Licenses-Retained	394	3,500	2,945	3,000	5,400	5,000
	10-00-442001-000	Chicken Licenses	240	240	210	240	350	350
	10-00-443000-000	Bldg Permits	73,352	90,000	100,440	80,000	110,000	100,000
	10-00-444000-000	Plan Comm/Zoning Permits&Fees	6,680	7,500	9,735	7,500	7,500	7,500
	10-00-449000-000	Fire Permits	610	900	-	900	450	450
	10-00-449001-000	Fire Works Permits	-	0	-	0	0	0
	10-00-449003-000	Street Use Permits	175	150	100	150	150	150
Fines,Forfeits & Penalities	10-00-451000-000	Municipal Court Fines	68,163	65,000	96,170	70,000	113,000	95,000
	10-00-451001-000	Court Fines&Costs	1,600	1,800	1,297	1,800	3,000	2,500
	10-00-451002-000	Traffic Bureau Fines	10,646	13,000	19,874	15,000	24,000	20,000
	10-00-451003-000	Dog License Penalties	540	400	525	500	930	750
	10-00-451004-000	Other Penalties	-	-	-	-	-	-
	10-00-452233-000	Restitution-General	818	-	27	-	74	-

General Government Revenue

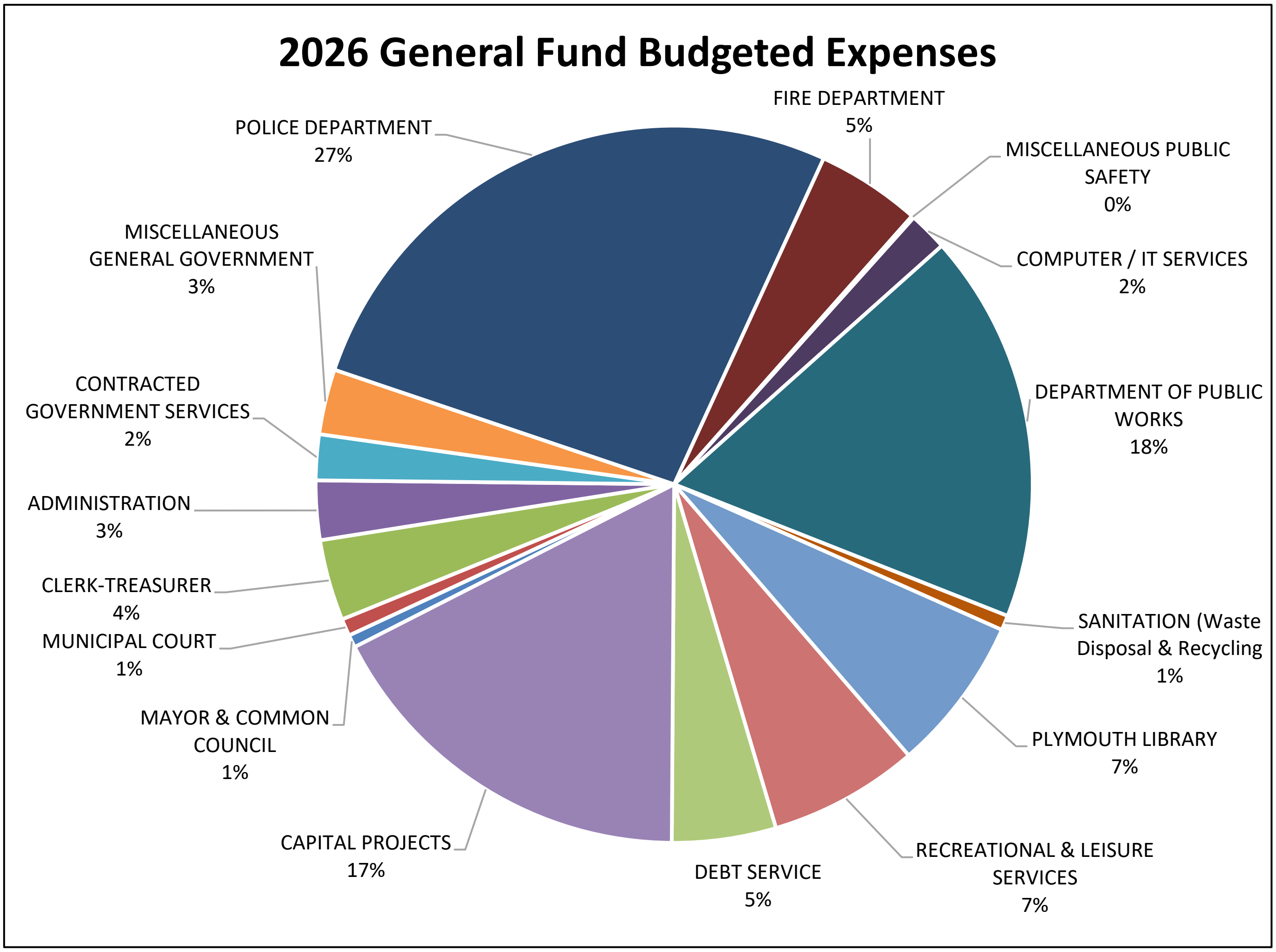
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	PROJECTED 2025	BUDGET 2026
Fines,Forfeits & Penalities	10-00-451000-000	Municipal Court Fines	68,163	65,000	96,170	70,000	113,000	95,000
	10-00-451001-000	Court Fines&Costs	1,600	1,800	1,297	1,800	3,000	2,500
	10-00-451002-000	Traffic Bureau Fines	10,646	13,000	19,874	15,000	24,000	20,000
	10-00-451003-000	Dog License Penalties	540	400	525	500	930	750
	10-00-451004-000	Other Penalties	-	-	-	-	-	-
	10-00-452233-000	Restitution-General	818	-	27	-	74	-
Public Charges for Services	10-00-461000-000	Clerk-Treas Fees	4,045	5,800	4,493	4,000	4,400	4,400
	10-00-462100-000	Police Dpt Fees	19,582	5,000	20,505	5,000	7,000	7,000
	10-00-462300-000	Ambulance Serv Fees	23,993	33,000	2,939	25,000	10,000	10,000
	10-00-462301-000	Rescue Serv Fees	20,925	900	32,150	5,000	21,000	20,000
	10-00-462900-000	Site CleanUp Fees	-	-	27,546	-	369	-
	10-00-462901-000	Weights&Measures Fees	523	3,600	1,017	3,000	3,102	3,100
	10-00-463100-000	Snow Removal Fees	120	-	859	-	80	-
	10-00-464400-000	Weed Cutting Fees	200	-	777	200	400	400
	10-00-465400-000	Cemetery Serv Fees	7,020	9,000	12,920	9,000	12,000	10,000
Public Charges for Leisure	10-00-467100-000	Library Fees	8,211	8,000	9,026	8,000	7,000	8,000
	10-00-467200-000	Park Reserv Fees	7,550	8,500	7,620	7,500	8,000	8,000
	10-00-467430-000	Youth Comm Center Rental Fe	4,300	1,266	3,200	1,500	1,800	1,800
	10-00-467500-000	Aquatic Fees	98,840	90,000	85,967	95,000	105,000	100,000
	10-00-467501-000	Aquatic Concess sales	34,303	30,000	37,410	35,000	30,000	35,000
	10-00-467502-000	Golf Course Fees	82,242	61,000	57,787	58,000	57,000	58,000
	10-00-467503-000	Ski Hill Fees	-	-	-	-	-	-
	10-00-467504-000	Swim Lessons	767	4,500	11,084	-	-	
IntGovt Charge	10-00-473210-000	Police Liaison Serv-H.S.	42,959	42,000	44,382	42,000	42,000	42,000
	10-00-473230-000	Fire Serv-Town of Plymouth	126,750	90,000	109,290	90,000	105,000	105,000
	10-00-473400-000	Incinerator Services	3,494	4,500	7,148	4,500	4,500	4,500
Miscellaneous	10-00-481100-000	Interest on Invest	240,012	41,850	346,678	75,272	195,000	90,776
	10-00-481101-000	GF-Unrealized Gains/Losses	51,973	-	68,279	-	-	-
	10-00-481300-000	Interest on Invest-Spec Ass	89	100	16	100	230	100
	10-00-482000-000	Rent-City Hall	-	250	-	250	-	150
	10-00-482005-000	Rent-Property	1,200	1,200	1,200	1,200	2,400	2,400
	10-00-483020-000	GF-Sale-Fire/EMS/Amb Equip&Pro	-	-	-	-	-	-
	10-00-483070-000	Sale-DPW Scrap Mtls	2,344	1,500	1,653	1,500	1,183	1,500
	10-00-483090-000	Sale-Other Equip&Prop	100	2,500	23,262	3,000	-	3,000
	10-00-484200-000	Ins Recovery-Police	-	-	2,786	-	-	-
	10-00-485000-000	Donations-Fire Dpt	138	1,000	130	500	200	-
	10-00-485007-000	Donations-Chamber Flowers	1,665	1,500	-	1,500	2,308	2,000
	10-00-485009-000	Donations-Police	785	500	1,739	500	600	-
	10-00-485011-000	Donations-Ice Shack	-	100	-	100	400	100
	10-00-485012-000	Donations-Library	-	750	-	750	-	-
	10-00-489001-000	Misc Revenue	92	-	557	-	500	1,000

Summary of Categories	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	PROJECTED 2025	BUDGET 2026
Tax Levy (Local Property Tax)	4,672,305	4,772,305	4,772,305	4,741,933	4,741,933	5,645,556
Taxes (Non Property)	770,251	815,100	776,574	822,150	811,535	806,250
InterGovernmental Revenue	1,503,319	1,750,741	1,774,561	1,939,338	1,940,471	1,975,314
Licenses & Permits	188,308	215,890	214,887	197,290	224,631	217,450
Fines,Forfeits & Penalities	81,767	80,200	117,893	87,300	141,004	118,250
Public Charges for Services	76,408	57,300	103,205	51,200	58,351	54,900
Public Charges for Leisure	236,214	203,266	212,093	205,000	208,800	210,800
IntGovt Charges for Services	173,203	136,500	160,821	136,500	151,500	151,500
Miscellaneous Revenue	298,397	51,250	446,299	84,672	202,821	99,526
TOTAL REVENUE	**8,000,171**	**8,082,552**	**8,578,638**	**8,265,384**	**8,481,047**	**9,279,546**

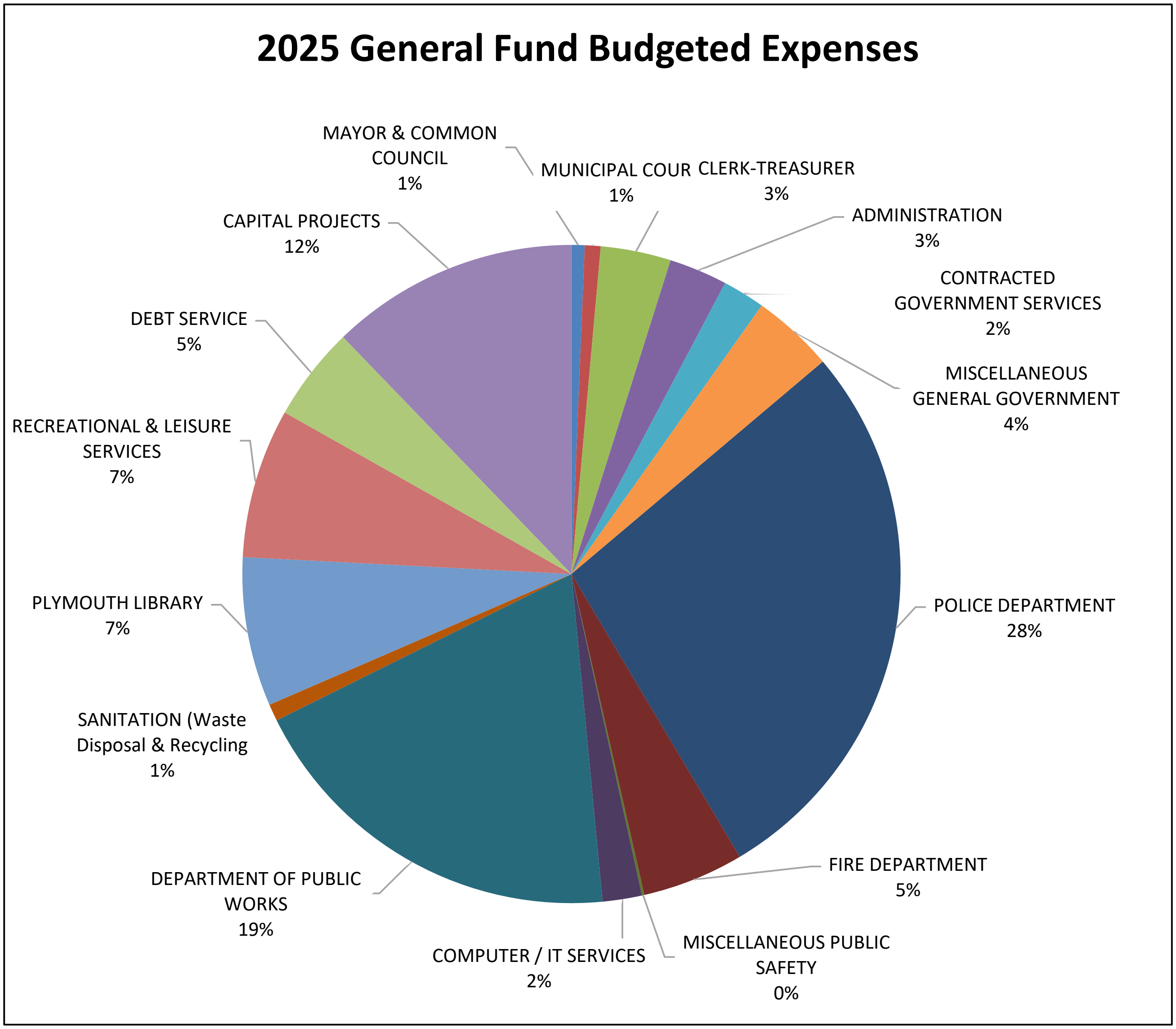
CITY OF PLYMOUTH
GENERAL FUND EXPENDITURE SOURCES AND TRENDS

The pie charts below illustrate where General Fund monies are allocated. For 2026 the Police Department accounts (27%) for the highest amount of expenditures on a year to year basis followed by Public Works (18%). In 2026, debt service accounts for just 5% of spending while capital spending accounts for 16%. In is anticipated that debt service will rise in 2027.

2026 General Fund Budgeted Expenses



For 2025 the Police Department accounts (28%) for the highest amount of expenditures on a year to year basis followed by Public Works (19%). In 2025, debt service accounts for just 5% of spending while capital spending accounts for 12%.



GENERAL FUND EXPENDITURE SUMMARY

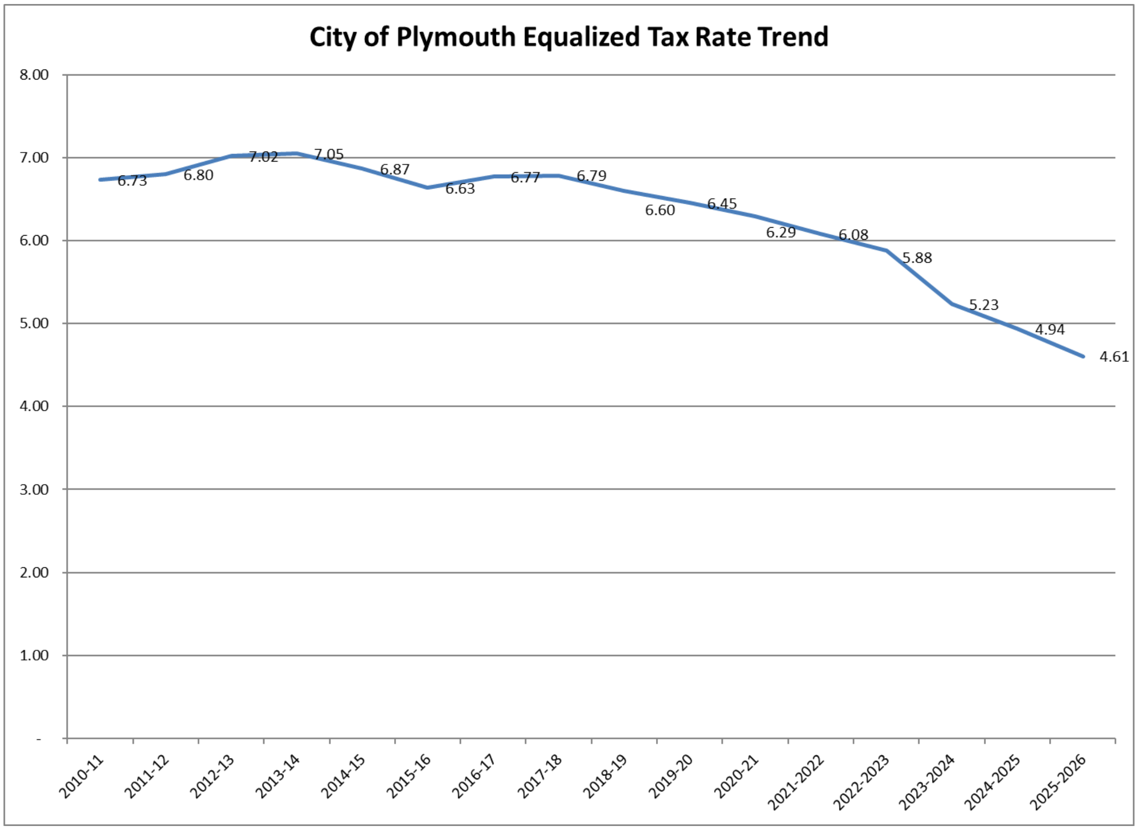
(Includes Debt Service & Capital Transfers)

2026 PROPOSED BUDGET SUMMARY (General Fund)		
GENERAL GOVERNMENT REVENUES:	**2025 BUDGET**	**2026 BUDGET**
GENERAL PROPERTY TAXES (Before TIF)	$ 4,741,934	$ 5,645,556
TAXES (Non-Property)	$ 822,150	$ 806,250
INTERGOVERNMENTAL REVENUE	$ 1,939,338	$ 1,975,314
LICENSES AND PERMITS	$ 197,290	$ 217,450
FINES, FORFEITS, AND PENALITIES	$ 87,300	$ 118,250
PUBLIC CHARGES FOR SERVICES	$ 51,200	$ 54,900
PUBLIC CHARGES FOR LEISURE	$ 205,000	$ 210,800
INTERGOVERNMENTAL CHARGES FOR SERVICES	$ 136,500	$ 151,500
MISCELLANEOUS REVENUES	$ 84,672	$ 99,527
OTHER FINANCING SOURCES	$ -	$ -
TOTAL REVENUES:	**$ 8,265,384**	**$ 9,279,547**
GENERAL GOVERNMENT EXPENDITURES:	**2025 BUDGET**	**2026 BUDGET**
GENERAL GOVERNMENT	$ 1,283,378	$ 1,320,976
PUBLIC SAFETY	$ 2,705,147	$ 2,920,479
SANITATION	$ 68,914	$ 62,310
TRANSPORTATION	$ 1,584,829	$ 1,630,328
LEISURE ACTIVITIES	$ 1,212,143	$ 1,277,011
CONSERVATION & DEVELOPMENT	$ 15,200	$ 15,200
UNCLASSIFIED	$ 4,185	$ 4,059
TOTAL EXPENSES:	**$ 6,873,796**	**$ 7,230,363**
TRANSFERS:	**2025 BUDGET**	**2026 BUDGET**
TRANSFERS TO CAPITAL PROJECTS FUND	$ 1,008,988	$ 1,613,988
TRANSFERS TO DEBT SERVICE FUND	$ 382,600	$ 435,196
TOTAL TRANSFERS:	**$ 1,391,588**	**$ 2,049,184**
TOTAL EXPENDITURES:	**$ 8,265,384**	**$ 9,279,547**

CITY OF PLYMOUTH

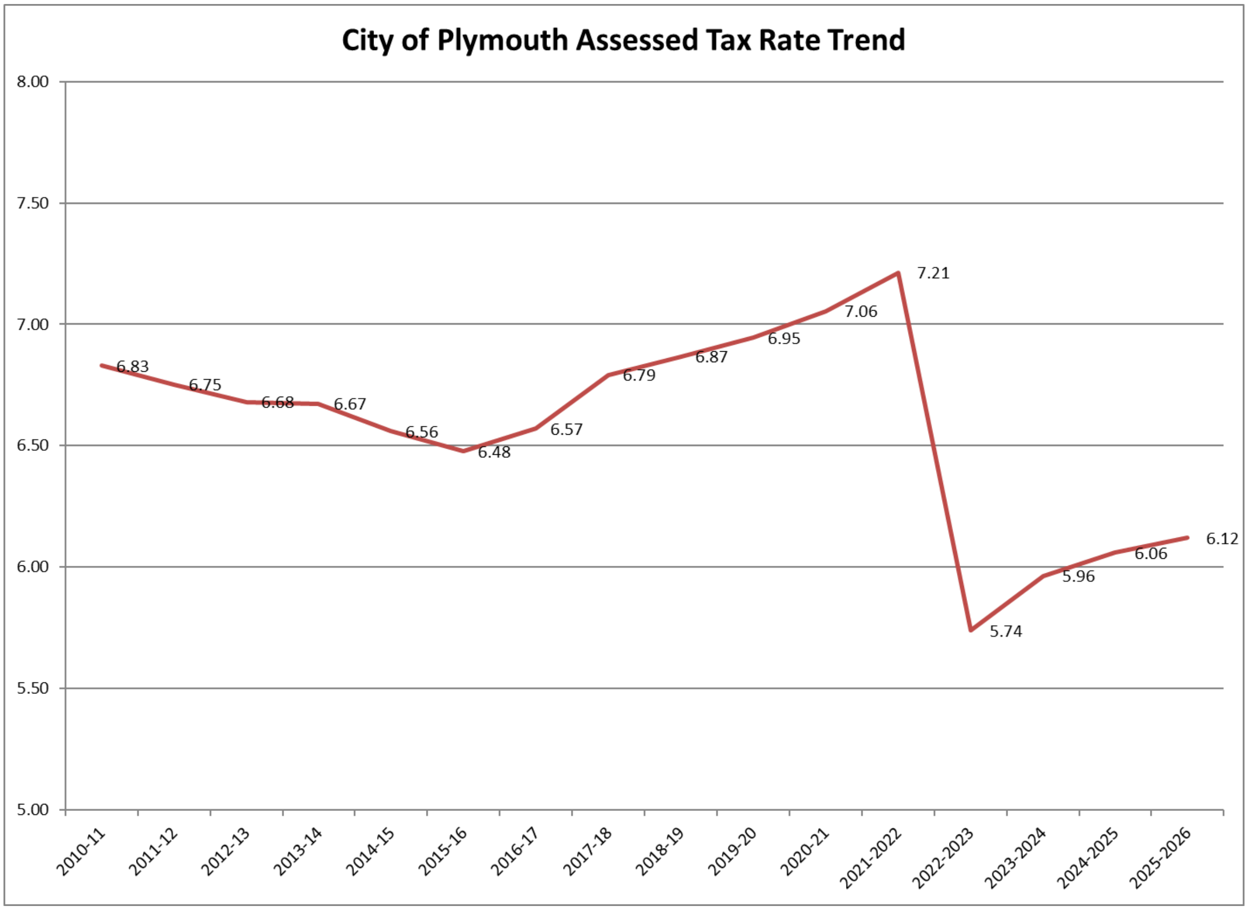
TAX RATE TRENDS

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.

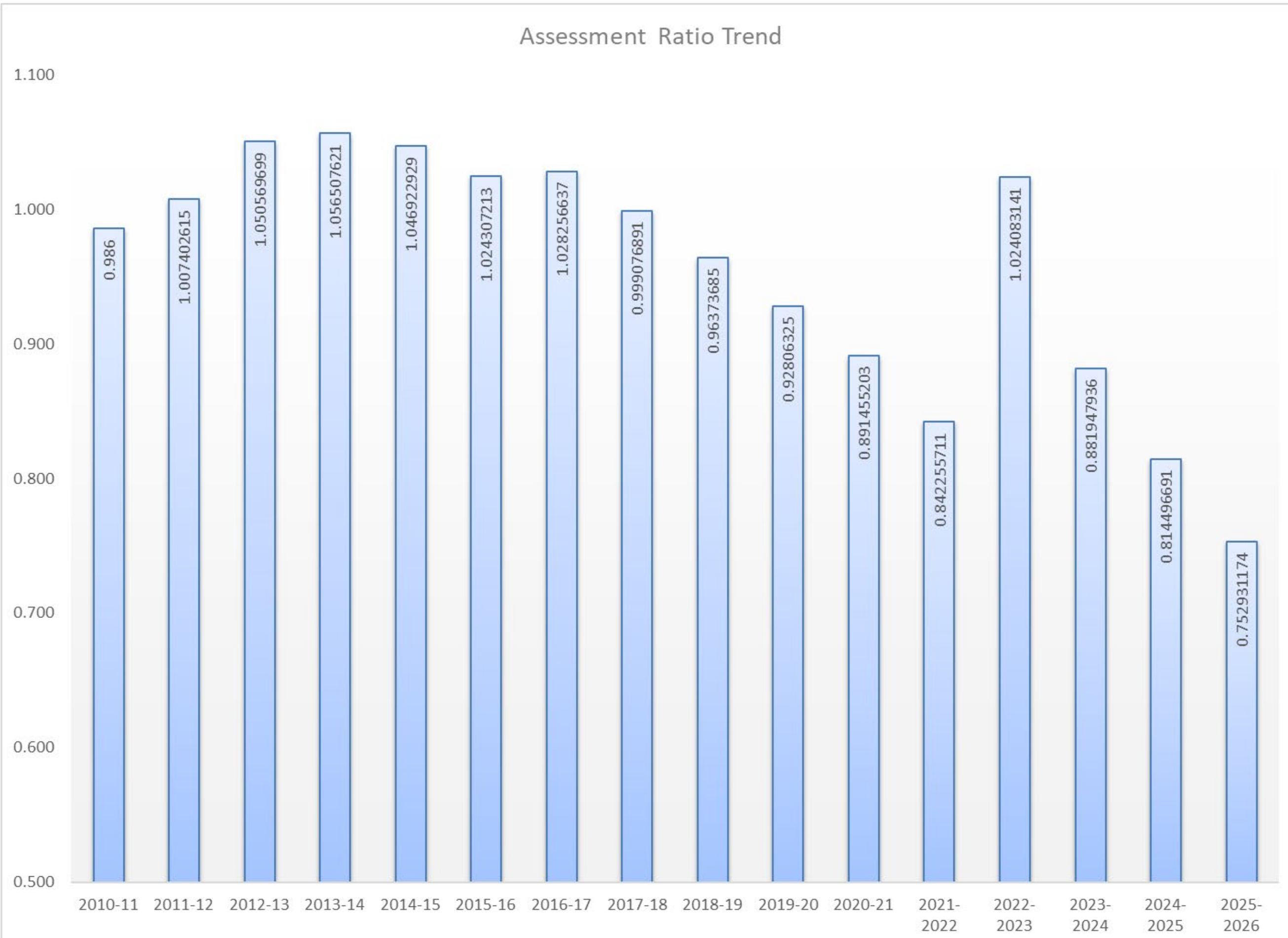


Assessed Tax Rate

The 2026 assessment ratio is .75 meaning that the assessments in the City of Plymouth were 75% of fair market value. In 2023, the assessment ratio was 1.02 meaning that the assessments were 102% of fair market value following a full community revaluation. An interim market update will be conducted in 2026 to bring the assessment ratio back to 100%. The tax rates shown below are before various credits from the State of Wisconsin.



Assesment Ratio



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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:

Position (Part-Time Elected)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
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):

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Ordinances Adopted	9	9	25	15	15
Resolutions Passed – Council	9	14	13	10	10
Common Council Meetings	24	25	23	24	24
Finance & Personnel Committee Mtgs.	7	12	7	9	10
Public Works & Utilities Committee Meetings	2	3	2	3	3

OBJECTIVES ACCOMPLISHED IN 2025:

1. Adopt Housing Study and Comp and Class Study
2. Continue Implementation of 2023-2026 Strategic Plan Document
3. Open TID#8
4. Utilities Long Range Forecast
5. 2025 Debt Issuance
6. Adopt 2026 budget

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

7. Prepare for Upcoming Developments and Potential TID Creations
8. Facilitate Update of the 2023-2026 Strategic Plan Document
9. Complete 2026 Debt Issuance
10. Adopt 2027 budget

PROGRAM BUDGET:

Mayor

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-51-514010-100	7,200	7,200	7,217	7,200	7,217	7,217
FICA	10-51-514010-151	551	551	552	551	552	552
OTHER	10-51-514010-120	640	1,000	525	1,000	800	1,000
TOTAL MAYOR		**8,391**	**8,751**	**8,294**	**8,751**	**8,569**	**8,769**

Common Council

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-51-511000-100	28,650	28,800	28,817	28,800	28,834	28,834
FICA	10-51-511000-151	2,192	2,203	2,204	2,203	2,206	2,206
OTHER	10-51-511000-120	8,785	13,500	12,684	13,500	13,000	13,500
TOTAL COMMON COUNCIL		**39,627**	**44,503**	**43,705**	**44,503**	**44,040**	**44,540**

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:

Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
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	0.40
Total	1.50	1.50	1.50	1.50	1.40

ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Court Sessions – Initial Appearances	12	12	12	12	12
Trials	6	2	1	2	2
Cases Transferred to Plymouth Municipal Court	1	1	0	2	2

PROGRAM BUDGET:

Municipal Court

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-52-512000-100	28,988	31,032	28,229	31,688	33,246	32,357
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	3,436	3,941	3,377	4,052	4,279	4,210
OPERATIONS & MAINT	10-52-512000-310	1,520	1,500	1,935	1,500	1,500	1,500
PAYMENTS TO CTY & STATE	10-52-512000-500	26,427	26,000	34,412	27,000	34,000	34,000
TOTAL MUNICIPAL COURT		**60,371**	**62,473**	**67,953**	**64,240**	**73,025**	**72,067**

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:

Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
City Clerk/Treasurer	0.00	0.00	0.00	0.00	0.00
Deputy Clerk-Treasurer	0.00	0.00	0.00	0.00	0.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00	1.00	1.00
General Accountant	1.00	1.00	1.00	1.00	1.00
Part-time Deputy Clerk-Treasurer	0.25	0.00	0.00	0.00	0.00
Records Person I-II	0.00	0.00	0.00	0.00	0.00
Total	3.25	3.00	3.00	3.00	3.00

***Part-time Clerk- Deputy Treasurer in 2021 and 2022 was due to a Full-time employee on FMLA for 12 weeks.**

ACTIVITY MEASURES (Clerk's Office):

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Registered Voters	5500	5349	5959	5506	5600
Elections Held	3	2	4	2	4
Absentee Voters Processed	2900	1488	4346	1834	3000
Park Reservations	98	102	104	108	106
Youth Center Reservations	19	42	35	39	37
Street Use Permits	8	7	4	3	4
Fire Permits	201	122	0	0	0
Operator Licenses and Provisionals	227	236	268	267	272
Class A Beer Licenses	3	3	2	2	2
Class A Beer with Cider Licenses	1	1	1	1	1
Class A Liquor Licenses (Comb)	8	8	8	8	8
Class B Beer Licenses	7	6	6	7	7
Class B Liquor Licenses (Comb)	18	16	16	16	16
Class C Wine Liquor Licenses	5	4	4	4	4
Temporary Class B Licenses	23	24	39	25	25
Cigarette Licenses	10	14	16	13	14
Transient Merchant Licenses	3	8	5	5	5
Taxi Vehicle Licenses	0	0	0	0	0
Taxi Drivers Licenses	0	0	0	0	0
Dog Licenses	823	797	632	611	615

OBJECTIVES ACCOMPLISHED IN 2025:

1. Held two successful elections.
2. Continued a city web-based newsletter.
3. Continued to update voter registration roll by removing inactive voters from the active poll books and remove non-indefinitely confined voters from the absentee ballot list.
4. Purchased and received training on Badger Books.
5. Implemented quarterly city fund review process.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Hold four successful elections in 2026.
2. Implement Badger Books into Elections.
3. Update bartender license records into licensing program.

PROGRAM BUDGET:

City Clerk-Treasurer

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	VARIOUS	145,119	159,162	148,956	163,936	168,945	185,405
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	92,310	60,495	71,445	58,719	59,450	81,670
MILEAGE, MEETINGS, EDU	10-55-514020-120	2,271	3,000	1,169	3,000	3,000	3,000
PROFESSIONAL FEES	10-55-515001-200	39,290	35,020	41,842	35,000	40,000	40,000
OP SUPPLIES CLERK	10-55-51XXXX-310	9,038	14,100	12,086	14,000	13,950	14,000
TAX PAYMENTS - ANNEXED LAND	10-55-519800-300	0	0	0	0	0	1,500
TOTAL CLERK-TREASURER		**288,028**	**271,777**	**275,498**	**274,656**	**285,345**	**325,575**

Elections

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	VARIOUS	3,402	8,635	5,695	5,431	4,085	4,954
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	0	858	0	1,045	312	379
OPERATIONS & MAINT	10-56-514400-XXX	3,705	7,000	11,298	4,000	4,638	8,000
TOTAL ELECTIONS		**7,107**	**16,493**	**16,993**	**10,476**	**9,035**	**13,333**

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:

Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
City Administrator/Utilities Manager*	1.00	1.00	0.50	0.50	0.40
Assistant City Administrator/ Community Development Director**	0.00	0.00	0.00	0.65	0.65
Finance Director***	0.00	0.00	0.00	0.05	0.05
Human Resources Specialist*	1.00	1.00	0.50	0.50	0.50
Total	2.00	2.00	1.00	1.70	1.60

*Note: Positions are split between the general fund (40%) and Plymouth Utilities (60%). **Position Split general fund (65%) and Plymouth Utilities (35%). ***Position Split general fund (5%) and Plymouth Utilities (95%).

ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Common Council Meetings	24	25	23	24	24
Finance & Personnel Committee Meetings	7	12	7	9	10

Public Works & Utilities Committee Meetings	2	3	2	3	3
Plan Commission Meetings	12	11	10	12	12

OBJECTIVES ACCOMPLISHED IN 2025:

1. Coordinate the preparation, development, and adoption of the 2025 annual budget.
2. Ensure capital improvements plan is implemented.
3. Signed Development Agreements for several projects (SCEDC/Wangard/Laack Block).
4. Implement new Plan Commission staff memo process.
5. Continue implementation of 2023-2026 strategic plan.
6. Begin implementation of Mill Pond Dam Project
7. Finalize Ski-Hill License Agreement
8. TID#8 creation.
9. Close TID#4 and investigate future TID options.
10. Develop the TID#4 affordable housing fund program.
11. Acquire property for West Stafford St Parking Lot Construction.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

12. Coordinate the preparation, development, and adoption of the 2027 annual budget.
13. Ensure capital improvements plan is implemented.
14. Implement various development projects (Neumann/Sargento/Sartori)
15. Development City Owned Parcels
16. Update 2023-2026 strategic plan
17. Continue Mill Pond Dam Project
18. Implement West Stafford St Parking Lot Construction
19. Investigate TID#9, TID#10, TID#11 Creation

PROGRAM BUDGET:

Office of City Administrator/Utilities Manager

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-50-514000-100	104,696	111,217	112,606	169,993	169,162	182,253
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	37,137	38,992	38,412	59,078	58,884	58,226
OPERATIONS & MAINT	10-50-514000-310	1,276	1,500	997	1,500	1,000	1,500
MILEAGE, MEETINGS, & EDUCATION	10-50-514000-120	4,763	6,000	3,790	6,000	5,000	6,000
TOTAL ADMINISTRATOR		**147,872**	**157,709**	**155,806**	**236,571**	**234,046**	**247,979**

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 2025:

1. Updates to zoning code in coordination with new zoning processes with ACA/CDC and building inspector.
2. Evaluate assessment revaluation.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

3. Complete Interim Market Update
4. Evaluate RFP for Assessment Services

PROGRAM BUDGET:

City Attorney

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
CONTRACT CITY ATTORNEY/LEGAL	10-50-513000-200	75,433	72,500	65,201	72,500	72,500	72,500
TOTAL CITY ATTORNEY		**75,433**	**72,500**	**65,201**	**72,500**	**72,500**	**72,500**

ASSESSOR

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
CONTRACT SERVICES	10-50-515200-200	29,666	27,848	25,673	28,500	27,500	28,000
OPERATIONS & MAINT	10-50-515200-310	0	0	0	0	0	0
BOARD OF REVIEW	10-50-515201-200	0	200	0	200	0	200
MANUFACTURING ASSESSMENT	10-50-515200-500	8,448	8,500	15,336	8,500	8,500	8,500
TOTAL ASSESSOR		**38,114**	**36,548**	**41,009**	**37,200**	**36,000**	**36,700**

Building Inspector & Zoning Administrator

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
BI CONTRACT SERVICES	10-50-524002-200	64,598	72,000	90,927	60,000	90,000	80,000
WAGES	XXX	0	25,000	0	0	0	0
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	0	11,298	0	0	0	0
BI TITLE 15 CODE ADMINISTRATION	10-50-524003-200	1,200	1,500	2,910	1,500	1,500	1,500
BI OPERATING SUPPLIES	10-50-524002-310	838	500	1,198	750	100	500
ZONING ADMINISTRATIVE SERVICES	10-50-524005-200	12,000	14,400	10,800	0	0	0
ZONING OPERATING SUPPLIES	10-50-524005-310	73	500	0	0	0	0
TOTAL BLD INSPEC/ZONING ADMIN		**78,709**	**125,198**	**105,835**	**62,250**	**91,600**	**82,000**

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

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
CONTINGENT FUND	10-50-517000-000	7,000	80,000	12,693	130,000	40,000	80,000
CITY HALL OPERATIONS & MAINT	10-92-516000-XXX	16,825	34,000	27,711	34,000	30,000	34,000
CITY HALL UTILITIES & PHONE	10-92-516000/1-505/510	49,290	55,000	42,702	55,000	43,000	45,000
CABLE TV EXPENSE	10-50-553006-520	48,950	48,950	48,950	48,950	48,950	48,950
DEBT SERVICE TRANSFER	10-50-592001-520	453,860	488,000	486,960	382,600	382,200	354,204
DEBT TID8 TRACKING	10-50-592001-520	0	0	0	0	0	80,992
CAPITAL FUND TRANSFER	10-50-592000-520	1,026,669	1,022,757	1,022,757	1,008,988	1,008,988	1,005,416
ABATED DEBT TRACKING CAPITAL	10-50-592000-520	0	0	0	0	0	608,572
TOTAL MISCELLANEOUS		**1,602,594**	**1,728,707**	**1,641,773**	**1,659,538**	**1,553,138**	**2,257,134**

Employee Benefits

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
UNEMPLOYMENT COMP	10-50-519380-515	0	1,500	4,358	1,500	1,500	1,500
RISK INSURANCE	10-50-519380-954	28,960	31,864	34,364	43,573	43,573	44,271
TOTAL EMPLOYEE BENEFITS		**28,960**	**33,364**	**38,722**	**45,073**	**45,073**	**45,771**

Unclassified

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
CEMETERY	10-60-549100-410	1,045	2,000	1,085	2,000	1,800	2,000
RISK INSURANCE	10-60-549100-954	1,730	1,435	1,534	1,435	1,435	1,309
LIQUOR LICENSE PUB FEE	10-55-514020-300	0	650	128	650	650	650
UNCOLLECTED ACCOUNTS	10-55-519100-300	4,151	100	0	100	100	100
TOTAL UNCLASSIFIED		**6,926**	**4,185**	**2,747**	**4,185**	**3,985**	**4,059**

Conservation & Development

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
PLAN COMMISSION/BOA	10-63-569008-500	241	200	135	200	200	200
RDA/CHEESE COUNTER CONTRIBUTION	10-50-579905-520	7,500	7,500	22,500	15,000	15,000	15,000
TOTAL CONSERVATION/DEVELOPMENT		**7,741**	**7,700**	**22,635**	**15,200**	**15,200**	**15,200**

BUDGET NOTES:

1) Debt Service transfer is $435,196 for 2026.
2) Capital Projects Fund transfer totals $1,613,988

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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:

Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
IT Manager	0.50	0.50	0.50	.50	.50
Total	0.00	0.00	0.50	1.00	1.00

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

ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Server	18	17	18	18	17
Storage Servers	2	2	3	3	3
Laptops	32	33	39	39	38
Desk Top Computers	45	44	45	45	46
Printers	25	21	26	26	23
Copiers	4	4	4	4	4
Projectors	4	3	3	1	0
Network Switches	30	29	33	35	35
Firewalls	4	4	3	3	3
Camera Systems	4	4	4	3	2
Door Access	2	2	2	2	2
Wireless Access Points	12	12	15	18	18

Security Cameras	77	79	79	79	83
Panic Systems	2	2	2	2	2
Users - Network	67	63	65	63	75

OBJECTIVES ACCOMPLISHED IN 2025:

1. Hyper-V server replacement
2. Police Department closed evidence system
3. Computer replacements
4. Install camera in Utility Room at the Pool
5. Install Fiber at the Pool
6. Install water department mobile modems
7. Install electric department mobile modems
8. Install server racks for additional capacity
9. Purchase GIS/GPS device for locates
10. Upgrade Veeam backup server
11. Install POS system at Pool
12. Implement Office 365
13. Replace Webex with Microsoft Teams
14. Additional GIS maps / applications

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Fiber to new substation
2. Copy machine for Police / Printer consolidation
3. MFA for server/desktop login
4. Cameras at Evergreen Golf Course
5. Council Chamber A/V rewire
6. Computer Replacements
7. Go live with RNI system with Electric Department
8. Expand field unit use with tablets
9. Expand GIS system use
10. Explore/Expand Office 365 capabilities / applications

PROGRAM BUDGET:

Computer/IT Services								
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	**General Ledger**						
WAGES	10-95-514500-100	46,565	47,991	49,366	49,906	51,453	54,417
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	9,482	10,338	9,450	10,483	10,708	10,926
HARDWARE MAINTENANCE	10-95-514500-310	0	840	1,056	950	900	900
SOFTWARE MAINTENANCE	10-95-5XXXXX-205	36,680	49,524	27,445	33,520	32,000	36,750
EQUIPMENT/REPAIRS	10-95-5XXXXX-405	7,149	14,000	9,864	12,100	10,000	13,000
SHARED SERVICE ALLOCATION	10-95-514500-995	40,932	39,800	36,123	52,250	40,000	47,800
TOTAL IT SERVICES		**140,808**	**162,493**	**133,304**	**159,209**	**145,061**	**163,793**

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:

Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
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	11.00	11.00
Administrative Assistant	.00	.00	0	0	0
Records Person I-II	1.70	1.70	1.60	1.60	2.60
Senior Records Person/Court Rsv.	.75	.75	.40	.40	.60
Patrol Officer (Part-Time)	.00	.00	0	0	0
Crossing Guards (2)	.10	.10	.10	.10	.10
Total	18.50	18.50	18.10	18.1	19.3

ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Theft	90	61	113	96	125
Burglary	6	3	5	6	5
Motor Vehicle theft	5	0	4	2	3
Assault	12	21	37	28	25
Disorderly Conduct	257	107	126	106	187
Criminal damage to property	76	44	41	30	59
Animal related	136	265	134	148	171
Open Doors	56	112	89	68	81
Auto lock outs	141	152	122	104	130
Alarm calls	1,009	109	83	76	119
Fire Dept. assist	48	39	81	80	62
Ambulance assist	533	471	481	486	493
All other incidents	3,740	3,401	3,794	3,660	3738
Traffic accident	149	165	155	144	149
Counter assist	6,510	2,725	2,517	2,122	2,050
Assist outside agency	296	244	275	276	268
Citizen assist	6,212	383	315	294	281
Felony Arrest	90	72	72	66	60
Misdemeanor Arrest	209	252	283	228	242
Ordinance Arrest	111	152	174	168	135
Traffic Citation	419	816	1,105	1,068	1,085
Traffic Warning	1,014	1,430	1,882	1,656	1,400

OBJECTIVES ACCOMPLISHED IN 2025:

1. Maintain full staffing in the Police Department.
2. Career Development of officers and supervisors continued:
    a. One officer attended Leadership in Police Organizations (LPO)
    b. Deputy Chief completed Wisconsin Command College.
    c. Two Lieutenants completed First-Line Supervisor Training.
3. Continued multi-year replacement of portable radios.
4. Replaced all body-worn and in-car camera systems with new Motorola system.
5. Increased community interaction and outreach:
    a. Conducted ALICE active threat training for Plymouth School District
    b. Conducted active threat training for SJB and SJL private schools.
    c. Formed “Holiday Heroes” event with Fire Department for children at Christmas.
    d. 2nd annual Community Fun Day
6. Implemented bike patrol with electric assist bikes during summer.
7. Negotiated Union Contract

8. Implemented License Plate Reader cameras (4) at key locations.
9. Updated local ordinances:
    a. Outside Alcohol Consumption
    b. Electric Scooters and Play Vehicles
    c. Sex Offender Registration

OBJECTIVES TO BE ACCOMPLISHED IN 2026.

1. Complete Community Outreach Program including Citizen Police/Fire Academy
2. Career development of all Officers and Command Staff.
3. Continue development of community Active Threat Response program.
4. Implement a joint drone program for Police and Fire Departments
5. Upgrade scheduling software

PROGRAM BUDGET:

Police Department

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-80-521000-100	1,307,261	1,412,795	1,419,444	1,468,433	1,490,592	1,563,029
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	494,080	498,319	514,858	513,857	392,929	530,779
CROSSING GUARD WAGES	10-81-521000-100	4,750	4,795	4,911	4,834	5,200	5,053
FICA - CROSSING GUARD	10-81-521000-151	363	367	376	370	398	387
RECORDS PERSON WAGES	10-82-521000-100	79,346	80,233	86,389	82,645	85,713	130,126
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	11,474	34,481	12,471	33,327	33,774	52,928
SPECIAL EVENT WAGES	10-80-521001-100	0	0	0	0	0	0
POLICE TRAINING	10-80-521000-120	25,792	20,000	23,515	20,000	20,000	23,000
UNIFORM ALLOWANCES	10-80-521000-130	22,539	18,000	18,363	18,000	18,000	23,000
CONTRACTED SERVICES	10-80-521000-200	4,328	moved to IT	moved to IT	moved to IT	moved to IT	moved to IT
POLICE SUPPLIES	10-80-521000-300	15,118	16,000	17,774	16,000	16,000	16,000
OFFICE SUPPLIES	10-80-521000-310	9,445	12,300	10,248	12,500	12,500	12,500
GASOLINE	10-80-521000-320	36,951	45,500	36,629	38,400	37,000	38,400
VEHICLE MAINTENANCE	10-80-521000-321	22,935	15,500	26,296	18,000	18,000	23,000
TELEPHONE	10-80-521000-510	7,927	5,400	9,177	5,400	8,700	9,000
RISK INSURANCE	10-80-521000-954	44,507	34,402	37,102	41,061	41,061	36,853
EVIDENCE SUPPLIES	10-80-521001-300	1,002	700	1,390	1,000	1,000	1,000
BICYCLE PATROL	10-80-521001-321	1,059	1,100	1,148	2,000	2,000	2,000
RADIO MAINTENANCE	10-80-521001-510	572	600	493	600	600	1,500
PHOTOGRAPHY	10-80-521002-300	129	200	154	200	200	200
OWI/TRAFFIC BUREAU	10-80-521005-310	1,331	800	887	1,000	1,000	1,000
COMMUNITY OUTREACH	10-80-521003-300	0	0	0	5,000	5,000	5,000
TOTAL POLICE DEPARTMENT		**2,090,908**	**2,201,493**	**2,221,626**	**2,282,627**	**2,189,668**	**2,474,755**

BUDGET NOTES: Wage line-item includes 2026-2028 union contract.

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:

Position (Volunteer)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Fire Chief (Full-Time)	1.00	1.00	1	1	1
Assistant Fire Chief	2.00	2.00	2	2	2
Captain	6.00	6.00	5	6	6
Fire Prevention/Inspection	1.00	1.00	1	1	1
Fire Fighters	44.00	44.00	44	44	44
Total	54.00	54.00	54	54	54

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

ACTIVITY MEASURES:

Fire

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
100 Fire, Other	1	0	1	1	1
111 Building Fires	14	16	16	15	15
112 Fires in Structure Other than in a building	1	0	0	0	0
113 Cooking Fire, confined to container	4	1	1	1	1
114 Chimney or flue fire, confined to chimney	1	1	0	1	1
116 Fuel burner/boiler malfunction	0	0	0	0	0
118 Trash or rubbish fire contained	5	1	2	1	1
131 Passenger vehicle fire	4	1	3	2	2

132 Road freight or transport vehicle fire	1	0	0	0	0
137 Camper or recreational vehicle (RV) fire	0	0	0	0	0
138 Off-road vehicle or heavy equipment fire	1	1	2	2	2
140 Natural Vegetation Fire, other	0	1	0	1	1
141 Forest, woods or wild land fire	0	0	1	1	1
142 Brush or brush-and-grass mixture fire	2	1	3	3	3
143 Grass Fire	3	2	2	2	2
150 Outside rubbish fire, other	1	0	0	0	0
151 Outside rubbish, trash or waste fire	2	1	1	1	1
153 Construction or demo landfill fire	0	0	0	0	0
154 Dumpster or other outside trash receptacle	1	2	1	1	1
160 Special outside fire	1	0	0	0	0
161 Outside storage fire	0	1	1	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	1	0	0	0
Sub-Total	**44**	**31**	**33**	**33**	**33**

Overpressure Rupture, Explosion, Overheat (no fire)

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
200, 251 Overpressure rupture, explosion, overheat	0	0	0	0	0
Sub-Total	**0**	**0**	**0**	**0**	**0**

Rescue & Emergency Medical Service Incident

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
300 Rescue, EMS incident, other	5	1	0	4	4
311 Medical Assist EMS Crew	55	86	71	75	70
321 EMS call, excluding vehicle accident	14	24	11	15	15
322 Motor Vehicle Accident with Injuries	10	18	15	15	15
324 Motor Vehicle Accident with no injuries	4	3	7	5	5
340 Search for lost person, other	0	0	0	0	0
341 Search for person on land	2	0	0	0	0
350 Extrication, rescue, other	1	2	2	2	2
351 Extrication of victims	0	0	0	0	0
352 Extrication of victim(s) from vehicle	6	1	0	0	0
353 Removal of victim from stalled elevator	0	0	0	0	0
355-356 High-angle rescue/Confined Space	1	0	0	0	0
357 Extrication of victims from machinery	0	0	0	0	0
360 Water & Ice-related rescue, other	1	1	0	0	0
361 Swimming/Recreational Water Rescue	1	0	0	0	0
362-365 Ice Rescue/Watercraft Rescue	0	1	0	0	0

381 Rescue or EMS Standby	152	49	46	20	25
Sub-Total	**252**	**217**	**152**	**127**	**136**
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)

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
400 Hazardous Condition, Other	4	0	1	1	1
411 Gasoline or flammable liquid spill	1	0	2	2	2
412 Gas leak (natural gas or LPG)	6	5	3	4	4
413 Oil or other combustible liquid spill	2	4	0	2	2
423 Refrigeration Leak	1	0	1	1	1
424 Carbon monoxide incidents	2	9	6	7	6
440 Electrical Wiring/Equipment Problem	0	2	0	0	0
441 Heat from short circuit (wiring)	0	0	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	3	3	3	3
445 Arching, Shorten Electrical Equipment	0	1	2	2	2
463 Vehicle accident, general cleanup	5	3	4	3	4
Sub-Total	**24**	**27**	**22**	**25**	**25**

Service Call

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
500 Service Call, Other	2	3	2	2	2
510 Person in distress, other	0	0	0	0	0
511 Lock Out	4	6	5	5	5
521 Water Evacuation	1	0	0	0	0
522 Water or steam leak	1	1	0	1	0
531 Smoke or odor removal	3	1	0	1	1
550 Public service assistance, other	0	0	1	1	1
551 Assist Police/other government agency	5	0	5	5	6
553 Public Service	0	0	2	2	2
554 Assist invalids	1	0	0	0	0

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

Good Intent Call

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
611 Dispatched & cancelled in route	29	37	66	65	65
631 Authorized Controlled Burning	1	1	1	1	1
650 Steam, other gas mistaken for smoke	0	0	1	1	1
651 Smoke scare, odor of smoke	3	3	0	2	2
652 Steam/vapor/fog/dust thought to be fire	0	0	0	0	0
Sub-Total	**33**	**43**	**68**	**69**	**69**

False Alarm & False Call

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
700 False alarm or call, other	5	3	4	4	4
710 Malicious, mischievous false call	1	0	1	1	1
730 System malfunction, other	1	3	1	2	2
731 Sprinkler activation due to malfunction	3	2	1	2	2
733 Smoke detector activation	5	11	3	8	8
734 Heat detector activation due to malfunction	0	1	1	1	1
735 Alarm system sounded due to malfunction	15	6	6	6	6
736 CO detector activation due to malfunction	5	3	2	3	3
740 Unintentional transmission of alarm, other	2	4	1	2	2
741 Sprinkler activation, no fire	1	2	0	2	2
743 Smoke detector activation, no fire	5	1	0	1	1
744 Detector activation, no fire	3	0	2	2	2
745 Alarm system activation, no fire	11	5	12	10	15
746 CO detector activated, no carbon monoxide	3	3	3	3	3
Sub-Total	**60**	**50**	**37**	**47**	**52**

Severe Weather & Natural Disaster

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
800 Severe weather/natural disaster, other	0	0	0	0	0
813 Wind storm, tornado assessment	2	1	1	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**	**1**	**1**	**1**	**1**

Special Incident

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
900 Special type of incident	5	3	0	0	0
Sub-Total	**5**	**3**	**0**	**0**	**0**

TOTAL CALLS BY CATEGORY

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Fire	44	31	33	31	33
Overpressure Rupture, Explosion Overheat	0	0	0	0	0
Rescue & EMS	252	217	152	157	136
Hazardous Condition	24	27	22	25	25
Service Call	17	12	15	18	18
Good Intent Call	33	43	68	69	69
False Alarm & False Call	60	50	37	47	52
Severe Weather or Natural Disaster	2	1	1	1	1
Special Incident	5	3	0	0	0
Total	**437**	**357**	**328**	**348**	**334**

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Implement Vehicle and Equipment Replacement plan. (On track)
2. Continue to work on officer development programs. (On track)
3. Begin talks of a joint fire safety training center with surrounding departments. (Looking at land acquisition)

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Begin talks of future staffing for fire/EMS
2. Refurbishment of E-6, will extend the NFPA life to 2036. New Engine will need to be ordered in 2034/2035 for on schedule delivery.
3. Acquire land and begin fundraising campaign for a joint fire safety training center. Possibly a joint public safety training center.

PROGRAM BUDGET:

Fire Department

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-85-522000-100	190,356	196,239	212,230	200,889	212,355	224,195
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	46,354	48,257	49,085	47,891	42,830	49,550
EDUCATION/TRAINING	10-85-522000-120	9,581	12,500	14,241	12,500	12,500	12,500
UNIFORM/DUES	10-85-522000-130	4,063	5,000	4,711	5,000	5,000	5,000
CONTRACT INSPECTIONS	10-85-522000-200	785	0	627	1,000	1,000	1,000
OFFICE SUPPLIES	10-85-522000-310	3,492	3,000	2,490	7,000	7,000	7,000
GAS & OIL	10-85-522000-320	9,793	10,000	8,993	10,000	8,500	10,000
TRUCK REPAIR	10-85-522000-321	41,612	35,000	30,399	35,000	32,500	35,000
EQUIPMENT & REPAIRS	10-85-522000-410	36,297	32,500	29,941	35,000	35,000	35,000
TELEPHONE	10-85-522000-510	5,039	5,000	4,696	6,000	6,000	5,300
ACCIDENT INSURANCE	10-85-522000-515	6,729	6,729	6,729	6,729	6,729	6,729
RISK INSURANCE	10-85-522000-954	5,923	4,686	5,086	5,211	5,211	4,150
HEALTH MAINTENANCE	10-85-522001-200	685	2,500	1,303	7,000	7,000	7,000
PAGER REPAIRS	10-85-522001-410	2,310	3,000	2,700	3,000	2,800	3,000
RETIREMENT PROGRAM	10-85-522002-515	12,581	12,500	14,462	12,750	12,750	12,750
FIRE DEPT RECOGNITION	10-85-522015-130	4,700	4,700	4,319	4,700	5,419	4,700
FIRE PREVENTION	10-85-522015-300	2,182	2,250	359	2,500	2,500	2,500
MEDICAL SUPPLIES	10-85-523000-300	14,318	10,500	11,353	10,500	10,500	10,500
TOTAL FIRE DEPARTMENT		**396,800**	**394,362**	**403,725**	**412,670**	**415,595**	**435,874**

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 2025:

1. Replaced inoperative warning siren on Sunset Drive.
2. Proposal on Traffic Safety Barriers for Special Events.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Maintain Public Warning (Tornado) Siren System
2. Update City Emergency Operations Plan (EOP)-continued from 2025 objectives.
3. Propose Special Events management policy to City.

PROGRAM BUDGET:

Miscellaneous Public Safety

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WEIGHTS & MEASURES	10-50-524-004-200	1,600	3,600	3,000	3,600	3,600	3,600
WEED CUTTING	10-60-536400-410	0	-	0	-	-	-
CIVIL DEFENSE	10-80-525000-120	10,602	6,000	11,518	6,000	6,000	6,000
ANIMAL CONTROL	10-80-541000-200	225	250	0	250	250	250
TOTAL MISC. PUBLIC SAFETY		**12,427**	**9,850**	**14,518**	**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:

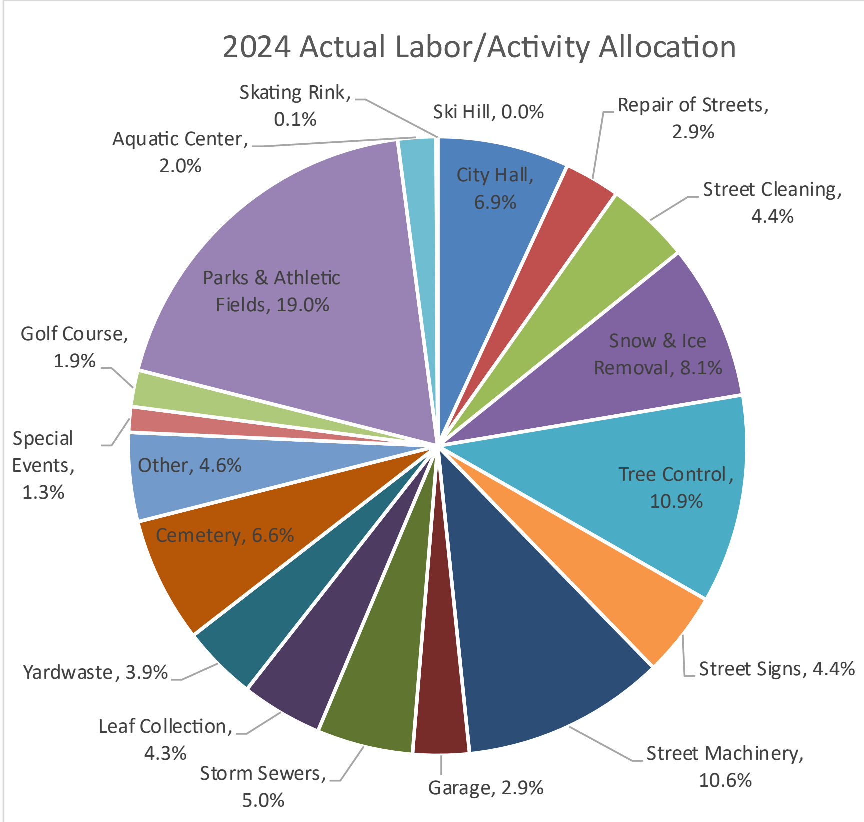
- Provide snow and ice removal for all City streets.
- Provide general maintenance to road surfaces (pot holes, large patches).
- Repair catch basins and municipal storm sewers.
- Provide general maintenance and upkeep of parks, athletic fields, and cemeteries.
- Provide day to day oversight and management of the golf course operations, aquatic center operations, 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 for 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.

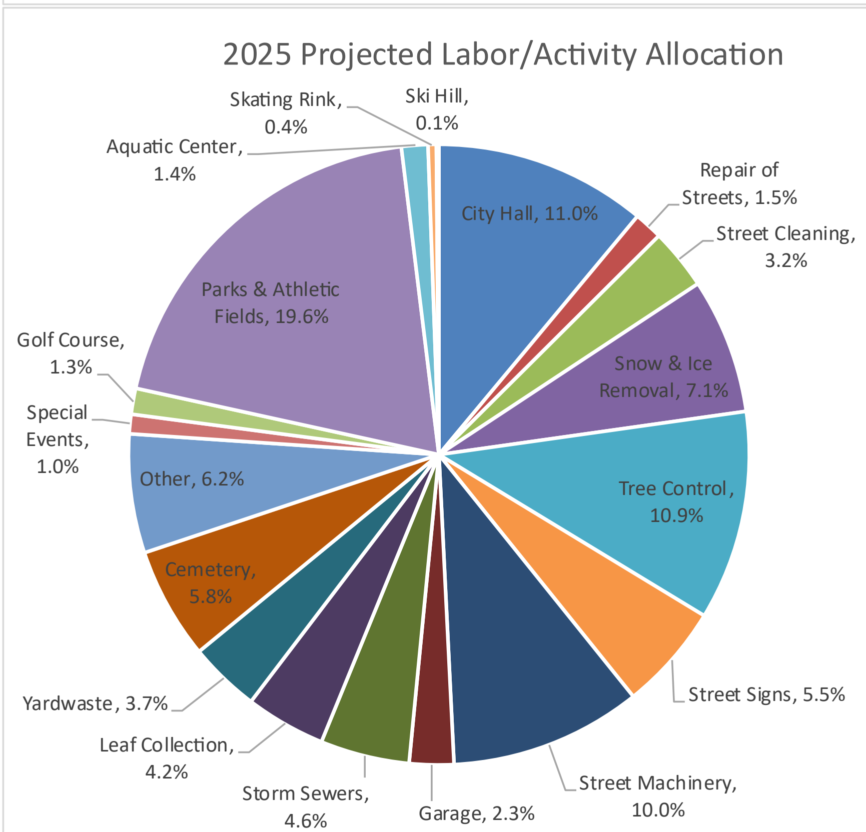
STAFFING:

Non-Seasonal Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Director of Public Works/City Eng.*	0.50	0.50	0.50	0.50	0.50
DPW Street Superintendent	1.00	1.00	1.00	1.00	1.00
Management Assistant	0.25	0.25	0.15	0.10	0.10
DPW Laborer	8.00	9.00	9.00	9.00	9.00
DPW Arborist	0.50	0.50	0.00	0.00	0.00
City Hall Custodian	0.50	0.50	0.67	0.67	0.67
Total Full-time/Regular Staff	10.25	11.25	11.32	11.27	11.27

Seasonal Position	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Recycling Attendants (Saturdays)	3	3	3	3	3
Parks & Cemetery Seasonal	4	6	6	6	6
Total Seasonal Staff	10	9	9	9	9

ACTIVITY MEASURES (DEPARTMENT OF PUBLIC WORKS):





OBJECTIVES ACCOMPLISHED IN 2025:

1. Completed the 2025 Street Program: Collins Street
2. Completed planned capital improvement projects.
3. Updated website for more on-line reporting ability.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Complete planned capital improvement projects.
2. Update garbage and recycling ordinance.
3. Complete Mill Pond Dam Project
4. Complete City Park Upgrade Project

PROGRAM BUDGET:

DPW Management

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	VARIOUS	108,687	131,792	117,830	138,541	145,555	159,288
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	52,784	49,511	53,436	50,255	51,279	51,254
EDUCATION/DUES	10-61-539200-120	980	1,600	1,422	3,250	1,500	1,750
CDL DRUG/ALCOHOL TESTING	10-61-539200-130	309	500	278	500	300	500
OPERATIONS & MAINT	10-61-539200-XXX	445	2,000	138	4,800	1,700	1,000
TOTAL DPW MANAGEMENT		**163,205**	**185,403**	**173,104**	**197,346**	**200,334**	**213,791**

Department of Public Works

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REPAIR OF STREETS	10-60-533100-410	13,291	12,000	8,958	12,900	12,900	12,900
RISK INSURANCE	10-60-533100-954	35,850	35,754	38,554	46,779	46,779	44,209
SNOW & ICE REMOVAL	10-60-533120-410	83,254	86,330	84,417	85,200	70,000	79,000
TREE CONTROL	10-60-533130-410	6,413	8,000	5,840	8,210	8,000	8,000
STREET SIGNS	10-60-533140-410	17,964	21,600	19,162	22,170	22,170	22,170
EDUCATION/DUES	10-60-533150-120	450	0	45	750	750	750
BRIDGES & GUARDRAILS	10-60-533160-410	4,329	1,500	655	4,000	4,000	4,000
STREET LIGHTING	10-60-534200-505	120,558	123,000	119,049	140,220	128,000	131,000
PARKING LOTS	10-60-534500-400	3,351	2,300	1,797	3,500	3,500	3,500
GAS & OIL PUBLIC WORKS	10-62-539000-320	46,943	54,000	46,377	51,500	49,000	51,000
STREET MACHINERY	10-62-539000-410	41,884	54,000	34,873	59,500	55,000	52,500
GARAGE UTILITIES/PHONE	10-62-539000-505/510	11,412	14,800	9,409	15,850	15,850	15,850
GARAGE OPERATIONS/MAINT	10-62-539001-410	44,264	13,000	29,167	13,440	13,440	16,440
GF TRANSFER TO SWU FUND	10-60-592010-520	179,220	145,000	188,789	166,492	166,492	178,102
WAGES - LABOR POOL	VARIOUS	469,399	522,393	498,251	549,702	551,514	589,724
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	207,123	213,495	207,536	207,270	211,618	207,391
TOTAL DPW		**1,285,705**	**1,307,171**	**1,292,879**	**1,387,483**	**1,359,013**	**1,416,537**
TOTAL DPW		**1,448,910**	**1,492,574**	**1,465,983**	**1,584,829**	**1,559,347**	**1,630,328**

Sanitation

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Waste Disposal - Transfer from General Fund		130,000	67,000	67,000	49,914	49,914	41,310
Landfill - Oper & Maint	10-60-536310-410	5,753	9,000	6,476	9,000	9,000	10,000
Incinerator - Oper & Maint	10-60-536314-410	15,319	7,500	10,021	10,000	10,000	11,000
TOTAL SANITATION		**151,072**	**83,500**	**83,497**	**68,914**	**68,914**	**62,310**

BUDGET NOTES:

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 supports community empowerment as a hub of learning, literacy, and innovation.

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	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
Library Director	1.00	1.00	1.00	1.0	1.0
Reference Librarian	1.00	1.00	1.00	1.0	1.0
Children's Librarian	1.00	1.00	1.00	1.0	1.0
Young Adult Librarian	1.00	1.00	1.00	1.0	1.0
Library Aide (5)	2.76	2.76	3.28	3.28	3.28
Library Maintenance*	0.30	0.30	0.55	0.55	0.55
Library Custodian	0.50	0.50	0.00	0.00	0.00
Library Page (1)	0.28	0.28	0.40	0.40	0.40
Total	**7.84**	**7.84**	**8.23**	**8.23**	**8.23**

ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Open Hours	2,704	2,704	2,704	2,704	2,704
New Library Cards	435	549	631	650	600
Unique Borrowers	2346	2716	2953	3000	3000
Physical Circulation	89,412	98,787	100,733	102,000	102,000
Digital Circulation	22,887	24,927	29,236	29,000	29,000
User Visits	45,559	54,980	57,978	57,000	57,000
Program Attendance	2,490	4,285	6,478	6,400	6,400
Computer Usage	2,868	3,202	3,443	3,000	3,000

OBJECTIVES ACCOMPLISHED IN 2025:

1. Continued 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. Continued work on immediate and mid-term space needs.
    b. Promoted school class visits to introduce students to library resources and encourage a love of reading.
    c. Promoted the library to new residents of Plymouth through Welcome Letters.
    d. Started offering Tech Help appointments.
2. Continued to build partnerships with community organizations to collaborate on events and bring awareness to services within the Plymouth community. Partners include Generations, Community Ed & Rec, Plymouth FFA, Plymouth 4H, Plymouth DAR, and Fairest of the Fair.
3. Attended community-wide events to promote library services.
    a. Attended Mill Street Festival, Fallooza, and will be involved in Generation's Jingle Mingle.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Continue to plan for immediate, mid-term, and long-term needs of the current library building.
2. Continue to evaluate program offerings to make sure the library is meeting the needs of the community.
3. Continue work on action items in the library's strategic plan in discussion with the Library Board of Trustees.
4. Partner with local organizations to broaden the awareness of library services within the Plymouth community.

PROGRAM BUDGET:

Library

Description	General Ledger	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
WAGES	10-70-551100-100	323,538	347,991	326,628	353,010	352,485	376,721
FRINGE BENEFITS (FICA, VRS, Health, Life)	VARIOUS	81,120	67,929	64,233	61,414	76,794	77,894
RISK INSURANCE	10-70-551100-954	8,904	9,739	10,439	11,165	11,165	11,063
TELEPHONE	10-70-551106-510	2,764	3,000	3,881	3,500	4,245	4,600
HEAT	10-70-551107-505	3,914	5,500	3,072	3,500	3,600	3,600
ELECTRICITY/WATER/SEWER	10-70-551108-505	7,521	8,300	7,637	8,300	8,300	8,300
EQUIP & BLDG MAINTENANCE	10-70-551111-410	24,179	23,000	23,253	25,000	25,000	25,000
LIBRARY DIGITAL CONTENT	10-70-551112-400	12,613	13,500	16,490	18,500	18,200	18,700
LIBRARY BOOKS	10-70-551113-400	50,391	50,000	48,042	51,000	51,000	51,000
LIBRARY MATERIALS - OTHER	10-70-551115-400	442	500	21	500	500	500
LIBRARY AV	10-70-551114-400	20,172	11,000	11,090	11,000	11,000	11,000
MAGAZINE & NEWSPAPERS	10-70-551116-400	4,708	4,700	4,425	4,700	4,500	4,500
OFFICE SUPPLIES	10-70-551117-310	2,524	2,500	3,594	2,600	2,400	2,600
MATERIALS SUPPLIES	10-70-551118-300	7,063	5,700	4,736	7,000	6,500	7,000
MEMBERSHIPS	10-70-551119-130	744	770	757	776	540	540
PROGRAMS	10-70-551120-300	7,492	10,000	6,765	12,200	12,200	12,800
MARKETING	10-70-551121-300	504	1,000	1,607	2,000	2,000	2,000
MONARCH LIBRARY SYSTEM	10-70-551122-200	12,463	14,200	12,684	15,868	15,868	18,700
PROFESSIONAL DEVELOPMENT	10-70-551123-120	2,313	2,200	1,899	2,500	2,500	2,500
TRAVEL & MILEAGE	10-70-551124-120	809	900	707	900	800	800
COPY MACHINE	10-70-551125-210	3,741	4,000	4,857	4,000	4,600	4,600
OTHER/MISC	10-70-551126-310	523	1,300	966	0	0	0
TECH REPLACEMENT	10-70-551131-410	0	3,700	3,478	4,000	4,000	4,000
GF-OpSup-Library-TeenPrograms	10-70-551135-300	1,408	0	1,700	0	0	0
GF-OpSup-Library-AdultPrograms	10-70-551140-300	1,129	0	1,948	0	0	0
CREDIT CARD FEES	new line	0	0	0	1,200	0	0
DAMAGED BOOK REPLACEMENT	10-70-551132-400	0	500	0	500	500	500
TOTAL LIBRARY		**580,980**	**591,930**	**564,911**	**605,133**	**618,697**	**648,917**

BUDGET NOTES:

1) The Sheboygan County Library System Reimbursement revenue line-item is estimated at $248,399. The net City funding for the library is estimated at $400,518.

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:

Seasonal Position	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
Aquatic Center Manager	1	1	1	1	1
Aquatic Center Concession Manager	1	1	1	0	0
Aquatic Center Lifeguards	29	44	46	44	44
Aquatic Center Attendants	23	20	24	17	17
Golf Course Manager	1	1	1	1	1
Golf Course Attendant	8	8	9	8	8
Golf Course Grounds Crew	3	4	5	3	3
Ski Hill Manager	1	1	0	0	0
Ski Hill Attendants	1	1	0	0	0
Skating Rink Manager	1	1	0	1	1
Skating Rink Attendants	1	1	0	3	3
Total	69	81	87	78	78

ACTIVITY MEASURES (RECREATION & LEISURE SERVICES):

- See Department of Public Works budget for labor allocation.

OBJECTIVES ACCOMPLISHED IN 2025:

- Planted 87 new trees.
- Celebrated Arbor Day with planting 7 trees with 100+ 2nd Graders and the Mayor.

- Fully staffed Aquatic Center.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

- Complete capital improvement projects.
- Upgrades to City Park – playground equipment, paths, and new restroom.
- Continue to improve the new City website.

PROGRAM BUDGET:

Recreation & Leisure Services							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	**General Ledger**						
GENERATIONS/PIC FUNDING	10-63-546000-200	135,353	136,680	138,870	139,600	139,600	143,090
YOUTH CENTER WAGES/CONTRACT	10-63-551900-200	14,295	12,800	12,800	12,800	12,800	12,800
YOUTH CENTER OPER & MAINT	10-63-551901-410	3,905	4,425	3,951	5,720	5,720	5,720
PARKS, PLAYGROUNDS, FIELDS	10-63-552000-XXX	45,245	47,000	49,938	48,820	49,000	50,000
RISK INSURANCE	10-60-552000-954	11,560	9,586	10,386	11,586	11,586	8,749
CITIZENS BAND	10-63-553005-520	6,000	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	7,500
SKI HILL WAGES	10-63-554020-100	0	0	0	0	0	0
SKI HILL OPER & MAINT	10-63-554022-410	1,499	2,450	1,409	3,000	11,000	11,000
SKATING RINK WAGES	10-63-554030-100	0	1,045	0	1,037	2,763	1,000
SKATING RINK - FRINGE	10-63-554030-XXX	0	80	0	79	211	77
SKATING OPER & MAINT	10-63-554033-200	1,575	2,548	1,186	2,600	2,600	2,600
AQUATIC CENTER WAGES	10-64-554000-100	157,939	164,152	180,013	181,727	169,525	179,991
AQUATIC CENTER - FRINGE	10-64-554000-XXX	12,937	13,365	15,017	14,778	13,742	14,727
AQUATIC OPER & MAINT	10-64-554003-410	59,624	59,800	57,149	60,000	61,500	64,500
AQUATIC CONCESSIONS	10-64-554007-350	23,964	20,000	26,075	23,000	23,000	23,000
GOLF COURSE WAGES	10-65-554010-100	52,127	59,000	57,405	59,231	60,352	63,019
GOLF COURSE - FRINGE	10-65-554010-XXX	3,983	4,514	4,392	4,531	4,617	4,821
GOLF COURSE OPER & MAINT	10-65-554010-XXX	28,798	25,500	28,580	25,000	29,000	29,500
TOTAL REC/LEISURE DEPARTMENT		**566,304**	**576,444**	**600,671**	**607,010**	**610,516**	**628,093**

GENERAL FUND EXPENSE SUMMARY BY DEPARTMENT

Summary of Accounts

Description	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
MAYOR & COMMON COUNCIL	48,018	53,254	51,999	53,254	52,609	53,309
MUNICIPAL COURT	60,371	62,473	67,953	64,240	73,025	72,067
CLERK-TREASURER	295,135	288,270	292,491	285,132	294,380	338,908
ADMINISTRATION	147,872	157,709	155,806	236,571	234,046	247,979
CONTRACTED GOVERNMENT SERVICES	192,256	234,246	212,045	171,950	200,100	191,200
MISCELLANEOUS GENERAL GOVERNMENT	165,692	263,199	196,160	332,408	226,208	272,980
POLICE DEPARTMENT	2,090,908	2,201,493	2,221,626	2,282,627	2,189,668	2,474,755
FIRE DEPARTMENT	396,800	394,362	403,725	412,670	415,595	435,874
MISCELLANEOUS PUBLIC SAFETY	12,427	9,850	14,518	9,850	9,850	9,850
COMPUTER / IT SERVICES	140,808	162,493	133,304	159,209	145,061	163,793
DEPARTMENT OF PUBLIC WORKS	1,448,910	1,492,574	1,465,983	1,584,829	1,559,347	1,630,328
SANITATION (Waste Disposal & Recycling	151,072	83,500	83,497	68,914	68,914	62,310
PLYMOUTH LIBRARY	580,980	591,930	564,911	605,133	618,697	648,917
RECREATIONAL & LEISURE SERVICES	566,304	576,444	600,671	607,010	610,516	628,093
DEBT SERVICE	453,860	488,000	486,960	382,600	382,200	435,196
CAPITAL PROJECTS	1,026,669	1,022,757	1,022,757	1,008,988	1,008,988	1,613,988
TOTAL EXPENDITURES	**7,778,082**	**8,082,552**	**7,974,406**	**8,265,384**	**8,089,203**	**9,279,547**

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. Potential future debt issuances include items listed on the chart below, all future debt issuances require Common Council approval.
The 2026 budget includes Plymouth Utilities meeting the entire projected ATC Capital call using debt financing.

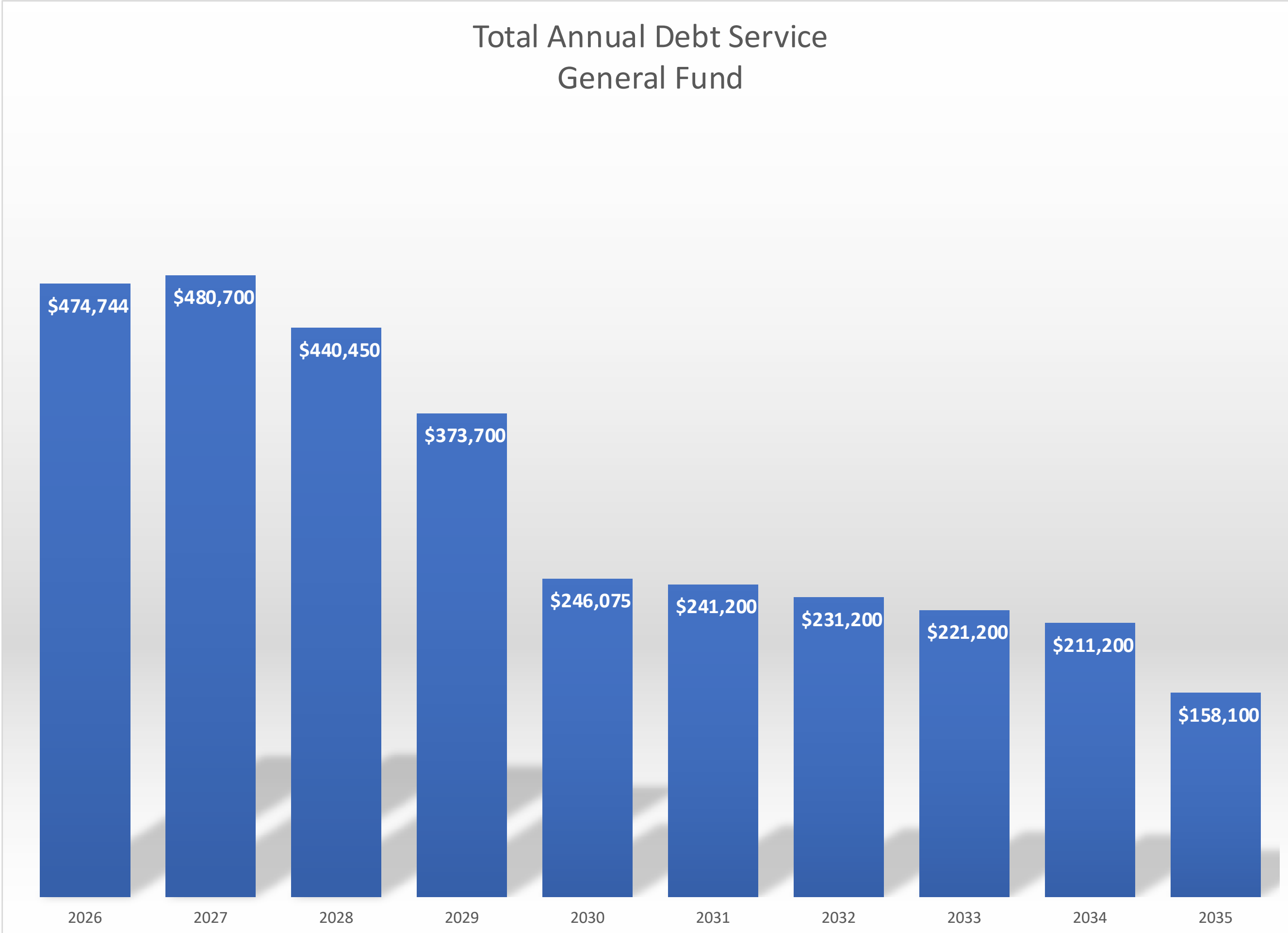
Projects	Purpose/Dept.	Plan Issue	2026	2027	Totals
Grove Street	Streets	2026 G.O. Notes	650,000		650,000
City Park	Parks	2026 G.O. Notes	3,000,000		3,000,000
Grove Street Utilities	Utility	2026 G.O. Notes	620,000		620,000
Fire Truck	Fire	2027 G.O. Notes		2,000,000	2,000,000
ATC Capital Call	G.O. Debt	2026 G.O. Notes	1,191,231	1,145,414	2,336,645
Actual CIP Costs			**5,461,231**	**3,145,414**	**8,606,645**
Sources of Funding					
G.O. Debt			5,461,231	3,145,414	8,606,645
Total			**5,461,231**	**3,145,414**	**8,606,645**
Debt Obligations					
2026 G.O. Notes			5,461,231	1,145,414	6,606,645
2027 G.O. Notes			0	2,000,000	2,000,000
Total			**5,461,231**	**3,145,414**	**8,606,645**

The following is a summary of the debt service fund for 2026 and general obligation debt service requirements (general fund portion only):

30-Debt Service Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
30-50-492000-000	Transfer/Contribution from General Fund	370,000	453,860	486,960	383,200	383,200	435,796
	Preium Amortization to DS - Dam	-	-	-	-	-	94,502
	Preium Amortization to DS - Collins St	-	-	-	-	-	26,038
	Preium Amortization to DS - Transfer to TID 8	-	-	-	-	-	47,817
	Total Revenues	**370,000**	**453,860**	**486,960**	**383,200**	**383,200**	**604,153**
EXPENSES							
30-00-581000-600	Principal-2016 Refund Bond	388,000	424,000	466,000	370,000	370,000	220,000
30-00-581005-600	DS-Prin-2011B WRS Refin Bond	-	-	-	-	-	-
30-00-582900-610	Interest-2016 GO Bond	37,980	29,860	20,960	12,600	12,600	6,700
30-00-582905-610	DS-Int-2011B WRS GO Bond	-	-	-	-	-	-
	Principal-2025 GO Note - Dam	-	-	-	-	-	50,000
	Interest-2025 GO Note - Dam	-	-	-	-	-	94,502
	Principal-2025 GO Note - Collins St	-	-	-	-	-	75,000
	Interest-2025 GO Note - Collins St	-	-	-	-	-	28,542
	Principal-2025 GO Note - Transfer to TID8	-	-	-	-	-	15,000
	Interest-2025 GO Note - Transfer to TID8	-	-	-	-	-	113,809
30-00-582908-610	Debt Service Fees	510	511	511	600	600	600
	Total Expenses	**426,490**	**454,371**	**487,471**	**383,200**	**383,200**	**604,153**
	Net Income (LOSS)	**(56,490)**	**(511)**	**(511)**	**-**	**-**	**-**
	Fund Balance, Jan 1st (estimated)	**61,917**	**5,427**	**4,916**	**5,356**	**4,405**	**4,405**
	Fund Balance, Dec 31st (estimated)	**5,427**	**4,916**	**4,405**	**5,356**	**4,405**	**4,405**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.



Sum of Total P&I													
Sort	Loan Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Grand Total
City	2016-GO City (AR06Golf)												$ 151,500
	2016-GO City (Pol&FireAR07)	$ 226,700	$ 227,250										$ 685,050
	2025A-GO City	$ 248,044	$ 253,450	$ 440,450	$ 373,700	$ 246,075	$ 241,200	$ 231,200	$ 221,200	$ 211,200	$ 158,100	$ -	$ 2,624,619
City Total		$ 474,744	$ 480,700	$ 440,450	$ 373,700	$ 246,075	$ 241,200	$ 231,200	$ 221,200	$ 211,200	$ 158,100	$ -	$ 3,461,169

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 20, 2024 is as follows:

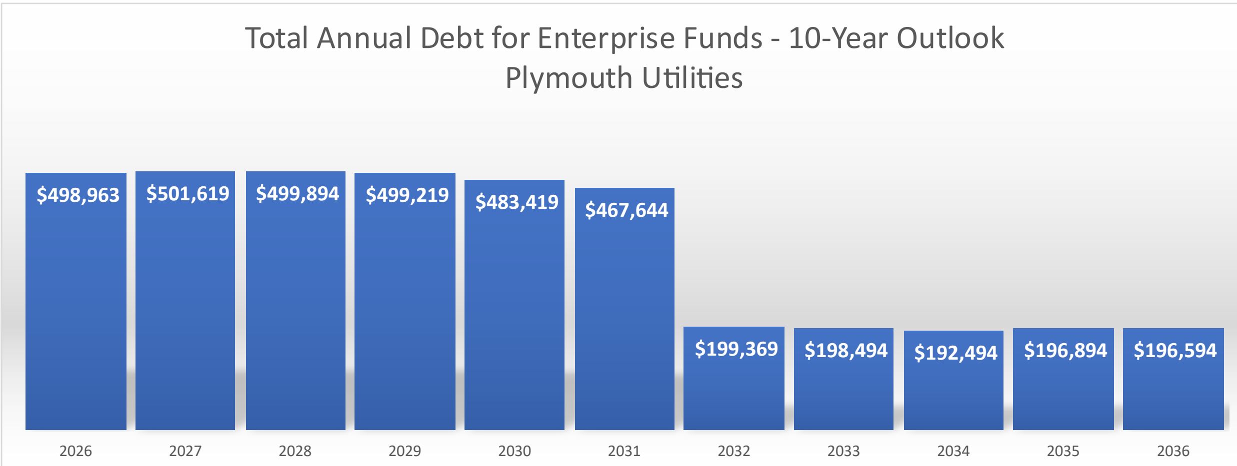
Equalized Value	$1,261,529,300
Multiply by 5%	0.05
Statutory Debt Limit	$63,076,465
Less: G.O. Debt	(10,200,000)
Unused Debt Limit	$52,876,465

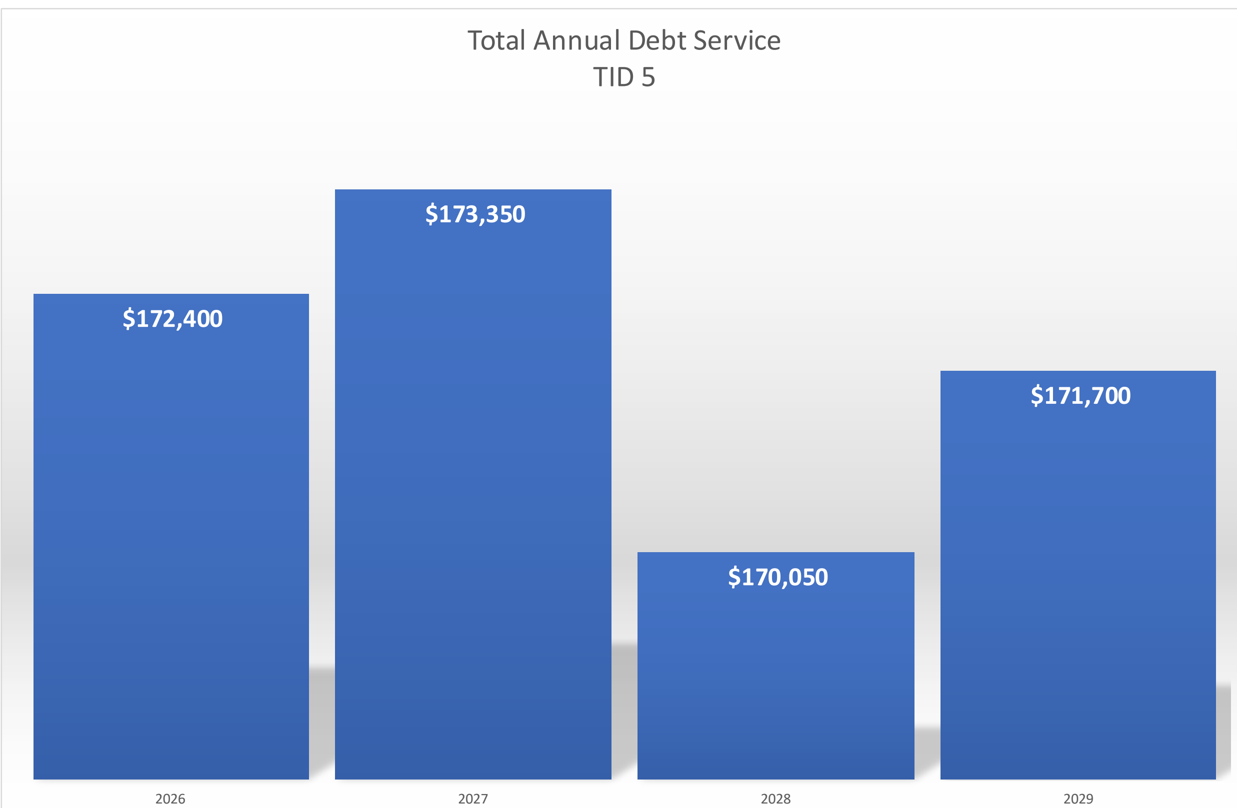
In addition, the City of Plymouth has a self-imposed policy limiting debt. The policy statement states that "Except for unique circumstances, General Obligation debt shall not exceed 60% of the City's legal debt limit (3% of equalized property value). Under no circumstances, except for the case of extreme 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.

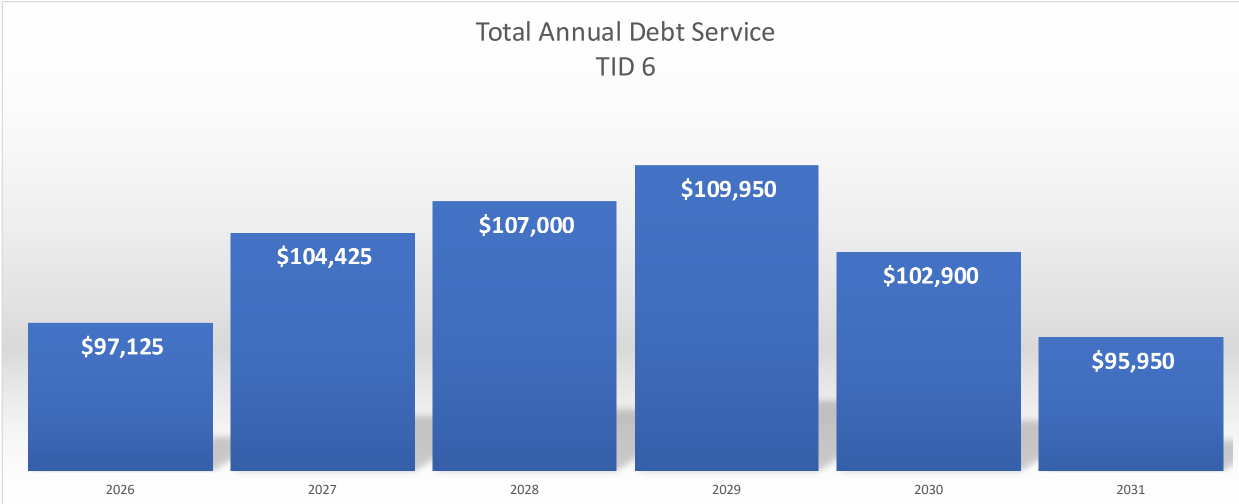
DIRECT DEBT

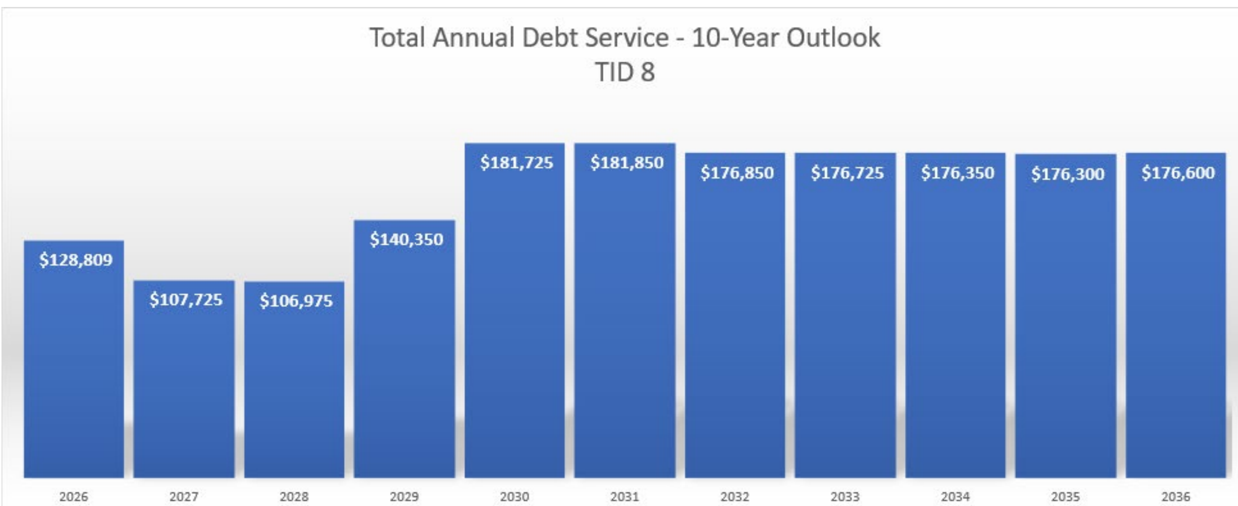
The City of Plymouth borrows money on a general obligation basis and a revenue basis. As of October 2025, the total outstanding debt was $10,200,000. The overall debt encompasses borrowed funds for the general fund, enterprise funds (electric, water, sewer), Tax Incremental Finance District #5, Tax Incremental Finance District #6, and Tax Incremental Finance District #8.

ANNUAL DEBT SERVICE REQUIREMENTS – PRINCIPAL & INTEREST






Total Annual Debt Service
TID 6
$97,125
$104,425
$107,000
$109,950
$102,900
$95,950
2026
2027
2028
2029
2030
2031


Total Annual Debt Service - 10-Year Outlook
TID 8
$128,809
$107,725
$106,975
$140,350
$181,725
$181,850
$176,850
$176,725
$176,350
$176,300
$176,600
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036

2026 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 2026-2036+ 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.

2026 CAPITAL IMPROVEMENT PLAN – APPROVED PROJECTS

40- Capital Project Fund

		Actual	Actual	Actual	Budget	Projected	Budget
REVENUES		**2022**	**2023**	**2024**	**2025**	**2025**	**2026**
40-00-435340-000	CAP-C-WI Grant-Local Road Impr	-	36,308				
40-00-437100-000	CAP-C-County Grant-Rd Imp	115,313	131,237	142,267	142,000	142,000	172,000
40-00-432101-000	CAP-C-FED Grant-Fire	44,503	44,503				
40-00-473230-000	CAP-Fire Serv-Town of Plymouth	12,962	10,953	13,881	9,233	9,233	11,666
40-00-483010-000	CAP-C-Sale-Police Equip&Prop		300				
40-00-483020-000	CAP-C-Sale-Fire Equip&Prop	17,000					
40-00-483030-000	CAP-C-Sale-DPW Equip&Prop	54,892		18,831			
40-00-485000-000	CAP-C-Tree Grant	12,116	10,000				
40-00-485003-000	CAP-C-Donations-Library	2,127					
40-00-485002-000	CAP-C-Dog Unit Revenue	1,320					
40-00-485012-000	CAP-C-Donations		500	235			
new	WI Grant - City Dam					1,867,000	
new	Debt Financing - City Dam					1,604,000	
new	Debt Financing - Collins St					500,000	
new	TID#4 Distribution Remainder					605,980	
new	General Fund Transfer- Fund Balance					605,824	
new	Abated Debt Contribution						607,972
new	Debt Financing - City Park/Grove St						3,650,000
40-00-492000-000	CAP-C-City Contribution	914,720	1,026,669	1,022,757	1,008,988	1,008,988	1,005,416
	Total Revenues	**1,174,952**	**1,260,470**	**1,197,971**	**1,160,221**	**6,343,025**	**5,447,054**
EXPENSES							
	General Fund Capital Projects	1,649,102	516,885	1,380,980	1,303,502	5,785,502	5,216,976
	Total Expenses	**1,649,102**	**516,885**	**1,380,980**	**1,303,502**	**5,785,502**	**5,216,976**
	Net Income (LOSS)	**(474,150)**	**743,585**	**(183,009)**	**(143,281)**	**557,523**	**230,078**
	Fund Balance, Jan 1st (estimated)	**1,544,070**	**1,069,921**	**1,813,505**	**1,044,534**	**1,630,496**	**2,188,019**
	Fund Balance, Dec 31st (estimated)	**1,069,921**	**1,813,505**	**1,630,496**	**901,253**	**2,188,019**	**2,418,097**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 8/2025.

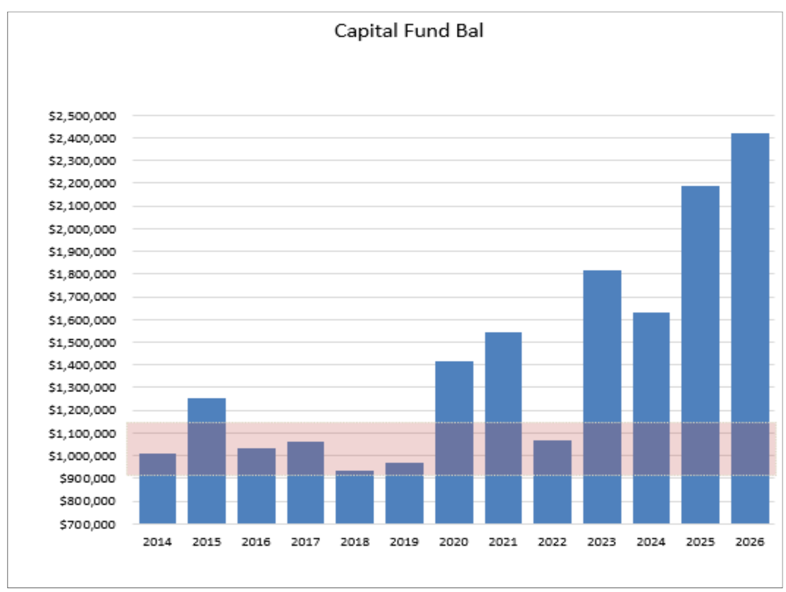
SOURCES & USES

2026 CITY CAPITAL BUDGET SUMMARY (See CIP for detailed information):

Category	2026 ADOPTED
DPW - Vehicles, Machinery, Facilities	$ 465,500.00
DPW - Parks, Recreation, Cemetery	$ 3,103,500.00
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	$ 801,500.00
Admin & IT	$ 541,376.00
Library	$ 75,000.00
Fire Department	$ 133,000.00
Police Department	$ 97,100.00
CIP TOTAL	**$ 5,216,976.00**

BUDGET NOTES:

1) See Appendix A: General Government 10-Year Capital Improvement Plan for more detail.
2) Debt Financing Total $3,650,000.00
3) General Fund Total $1,566,976.00
4) Excess Fund Balance will be used to buy down debt issuance or expand park project scope.
   Note: Red area indicates target fund balance range



PLYMOUTH UTILITIES

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:

Position (Administration)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
City Administrator/Utilities Mgr.	.50	.50	.50	.60	.60
Asst. Administrator/Cmty. Develop	0	0	0	.35	.35
Human Resources Specialist*	.50	.50	.50	.50	.50
DPW/City Engineer	.50	.50	.50	.50	.50
Finance Director	1.00	1.00	1.00	.95	.95
IT Administrator/Manager	0.50	0.50	0.50	.50	.50
GIS & Asset Mgmt. Specialist	0.00	1.00	1.00	1.00	1.00
Management Assistant	0.75	0.83	0.85	.90	.90
Staff Accountant	1.00	0.50	1.00	1.00	1.00
Utilities Account Specialist	2.00	2.25	2.00	2.00	2.00
Laborer – Meter Reader	0.00	0.00	0.00	0.00	0.00
Custodian/Bldg. Maint.	0.35	0.33	0.33	0.33	0.33
Total	**6.60**	**7.91**	**8.18**	**8.63**	**8.63**

Position (Electric)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
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
Lead Lineman	-	-	-	2.00	2.00
Journeyman Lineman	4.00	4.00	4.00	2.00	4.00
Apprentice Lineman	3.00	3.00	3.00	3.00	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**

Position (Wastewater)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
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**

Position (Water)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Water Foreman	1.00	1.00	1.00	1.00	1.00
Water Operator	2.00	3.00	3.00	3.00	3.00
Skill Level Worker - Temporary	0.00	0.00	0.00	0.00	0.00
Total	**3.00**	**4.00**	**4.00**	**4.00**	**4.00**

Total FTE (Utility Wide)	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Administration	6.60	7.91	8.18	8.63	8.63
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	4.00	4.00	4.00	4.00	4.00
Total	**27.60**	**28.91**	**29.18**	**29.53**	**29.53**

KEY PERFORMANCE INDICATORS:

Plymouth Utilities Annual Key Performance Indicator (KPI) Summary								
Revenue/Credit Collection KPIs	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Accounts Receivable Turnover (ARTR)	15.1	15.6	13.7	13.5	14.6	15.4	14.2	12 or greater
Days Sales Outstanding	24.1	23.4	26.6	27.0	25.0	23.7	25.7	31 or less
Collection Rate	99.99%	99.92%	99.74%	99.94%	99.98%	99.998%	99.99%	99.5% or greater
Liquidity/Working Capital	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Current Ratio	3.33	3.26	3.75	4.04	5.70	6.48	7.52	Greater than 1.50
Sales to Net Working Capital	2.51	2.41	2.18	2.02	1.64	1.25	1.18	Greater than 1.50
Unrestricted Funds on Hand	5.18	5.68	6.41	6.60	9.08	9.97	9.76	Range of 3 to 6
Debt/Leverage	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Total Debt to Total Assets	20.8%	19.3%	14.5%	12.2%	15.8%	14.3%	12.5%	50% or Less
Utility Net Position vs. Net Plant	76.5%	79.4%	83.5%	86.6%	89.4%	92.6%	96.4%	50% or More
Debt Coverage Calculation (All Debt)	2.64	2.77	2.70	2.91	2.93	3.76	3.36	1.25 or greater
Regulated - Rate of Return	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Electric - Rate of Return	4.37%	4.56%	2.52%	2.75%	3.07%	2.50%	3.12%	5.3% Authorized / when return is 1.77% or 1/3 of authorized, consider rate case.
Water - Rate of Return	3.47%	3.52%	2.78%	4.08%	3.77%	4.13%	3.87%	6% Authorized / when return is 2% or 1/3 of authorized, consider rate case.
Operating Ratios	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Op. Ratio - Electric (including depreciation)	93.8%	93.6%	94.1%	95.1%	95.2%	96.7%	94.9%	Range of 92% to 97% is best
Op. Ratio - Electric (O&M only)	86.9%	85.7%	85.8%	87.1%	87.5%	88.2%	86.5%	Range of 85% to 90% is best
Op. Ratio - Water (including depreciation)	61.5%	60.8%	64.9%	55.4%	61.4%	62.7%	65.8%	80% or less
Op. Ratio - Water (O&M only)	37.3%	36.6%	40.0%	32.6%	39.1%	40.9%	44.9%	50% or less
Op. Ratio - Sewer (including depreciation)	71.8%	86.2%	83.7%	76.4%	80.9%	77.9%	68.5%	80% or less
Op. Ratio - Sewer (O&M only)	51.3%	58.0%	56.9%	50.5%	54.3%	55.0%	47.7%	50% or less
Op. Ratio - Combined (including depreciation)	89.5%	90.4%	91.0%	90.5%	91.6%	92.2%	89.7%	Watch Trend
Op. Ratio - Combined (O&M only)	80.2%	79.5%	79.8%	79.8%	81.3%	81.3%	79.0%	Watch Trend
Electric Operations	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Distribution Losses	2.83%	2.82%	2.31%	2.62%	2.91%	2.38%	1.82%	3% or less is best / less than 5%
System Average Interruption Frequency Index (SAIFI) - How often will a customer experience an outage.	0.639	0.273	0.378	0.38	0.375	0.38	0.30	In 2015, SAIFI average for Public Power was 0.93.
System Average Duration Index (SAIDI) - Avg. Duration Per Customer	50.68	50.15	39.92	31.49	25.315	28.48	30.99	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.	79.33	183.83	105.6	82.8	67.44	76.01	104.71	Watch Trend - Function of SAIFI & SAIDI.
Water Operations	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Water Loss	15.4%	11.8%	16.8%	16.9%	18.8%	19.4%	22.9%	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	0.12	0.09	0.06	0.08	0.09	0.06	0.18	Watch Trend
Sewer Operations	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Basement Backups	0.07	0.06	0.04	0.07	0.02	0.02	0.00	Watch Trend
Sewer Pipe Failures	0.00	0.00	0.00	0.00	0.00	0.02	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	3.73	4.00	4.00	4.00	3.73	4.00	3.92	3.5 or greater.
Strategic & Other	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**KPI Target**
Lead Water Service Laterals (%)	19.9%	18.8%	18.6%	17.1%	16.2%	16.2%	15.3%	Annual Decline
AMI - Water	76%	94%	100%	100%	100%	100%	100%	<1% of homes have non-standardized meters
AMI - Electric	70%	83%	97%	100%	100%	100%	100%	<1% of homes have non-standardized meters
Workers Comp MOD Rate	0.86	0.98	1.17	1.28	1.27	0.95	0.78	1.0 or less

WATER UTILITY ACTIVITY MEASURES:

Activity	*2022 Actual*	*2023 Actual*	*2024 Actual*	*2025 Projected*	*2026 Budget*
Number of water main break repairs	6	4	12	10	10
Number of service break repairs	8	4	5	6	6
Wells Maintained	7	7	7	7	7
Reservoirs Maintained	3	3	3	3	3
Gallons Pumped (000s gal)	468,911	445,126	489,339	470,000	470,000
Gallons Sold (000s gal)	346,764	356,232	371,485	370,000	370,000
Non-Revenue Water (000s gal)	122,147	88,894	117,854	100,000	100,000
Water Loss	118,471	86,359	112,251	98,000	98,000
Water Loss %	25%	19%	23%	21%	21%
Non-Revenue Water %	26%	20%	24%	21%	21%
KWH used by water utility	763,010	716,381	747,027	765,000	765,000
Max. Gallons pumped 1 day (000s)	1,972	1,944	1,925	1,950	1,950
Number of Hydrants	658	658	635	635	635
Number of Hydrants Operated	412	327	401	635	635
% of Hydrants Operated	62.6%	49.7%	63.2%	100%	100%
Number of Distribution System Valves	1,141	1,143	1,153	1,153	1,153
Number of Distribution Valves Operated	511	463	531	1,153	1,153
% of Distribution Valves Operated	44.8%	40.5%	46.1%	100%	100%
Number of customers	3,731	3,863	3,882	3,882	3,882
Lead & Unknown Water Services Laterals (City owned) **2025 and 2026 added unknown*	539	539	508	750*	730*

SEWER UTILITY ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Number of lift stations	4	4	4	4	4
WWTP Septic Tank Volumes	2,758,679	2,916,386	2,977,718	3,000,000	3,000,000
WWTP Holding Tank Volumes	8,437,050	8,577,004	10,396,812	9,000,000	9,000,000
Lift Station kWh Consumed	126,528	129,453	129,004	130,000	130,000
WWTP kWh Consumed	1,742,960	1,663,680	1,573,920	1,650,000	1,650,000
% of Sewer Collection System Cleaned	24.5%	24.6%	27.2%	20%	20%
% of Sewer Collection System Televised	6%	7%	9%	5%	5%
% of Manhole Inspection	20%	20%	20%	20%	20%
% of Manholes Rehabbed	1%	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	1	1	0	3	3

ELECTRIC UTILITY ACTIVITY MEASURES:

Activity	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budget
Energy Sales (kWh in Thousands)	264,823	260,599	259,438	260,000	260,000
Number of customers	8,703	8,720	8,768	8,768	8,768
Number of meters (installed non-stock)	8,703	8,720	8.768	8,768	8,768
Substations	4	4	4	4	5*
Substation Transformers	5	5	5	5	7*

*Substation 5 is currently under construction

OBJECTIVES ACCOMPLISHED IN 2025:

1. Continued improvement of electric, water, and sewer mapping ESRI Arc-GIS based software.
2. Implement new internal programs for outage tracking, locating, and fleet management.
3. Implement new rates and tariffs from Electric Comprehensive rate case.
4. Continue construction of Substation 5 and direct lines.
5. Install new Digester Roof at the Waste Water Treatment Plant
6. Complete Collins Avenue water and sewer infrastructure project.
7. Gain regulatory approvals of new Utility storage building.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

1. Continued implement new Census RNI utility metering software.
2. Complete the Grove Street water and sewer infrastructure project.
3. Rehab Waste Water Treatment Plant's primary clarifier.
4. Replace Watermain through City Park
5. Start construction of new Utility storage building.

BUDGET NOTES:

1) Budget includes a continued implementation of the Comp and Class study
2) Supply and material costs continue to rise, but at a slower rate when compared to previous years.
3) The proposed electric rate increase to help combat increased costs due to inflation and Pandemic related issues has been approved.
    a. The effective date of the increase is November 1, 2025. Ratepayers will see the new rates on their December 2025 bill.
    b. The previous rate increase went into effect May 2015.
4) Total projected operating revenue of Electric is $26,455,447; Water $2,464,393; Wastewater $2,839,562.
5) Purchased Power accounts for 79% of Electric Utility operating expenditures.
    a. Purchase power projected 2025 increase to be $931K (5%) when compared to 2024
    b. 2026 budget purchase power cost is $20,028,536

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 2026:
- Determine implementation of stormwater utility billing.

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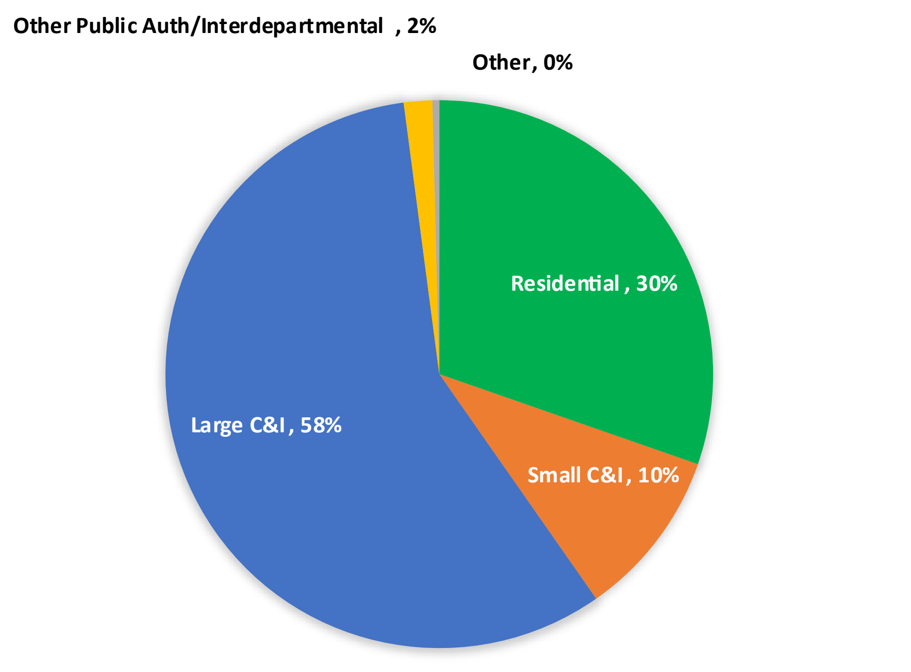
ELECTRIC

UTILITY

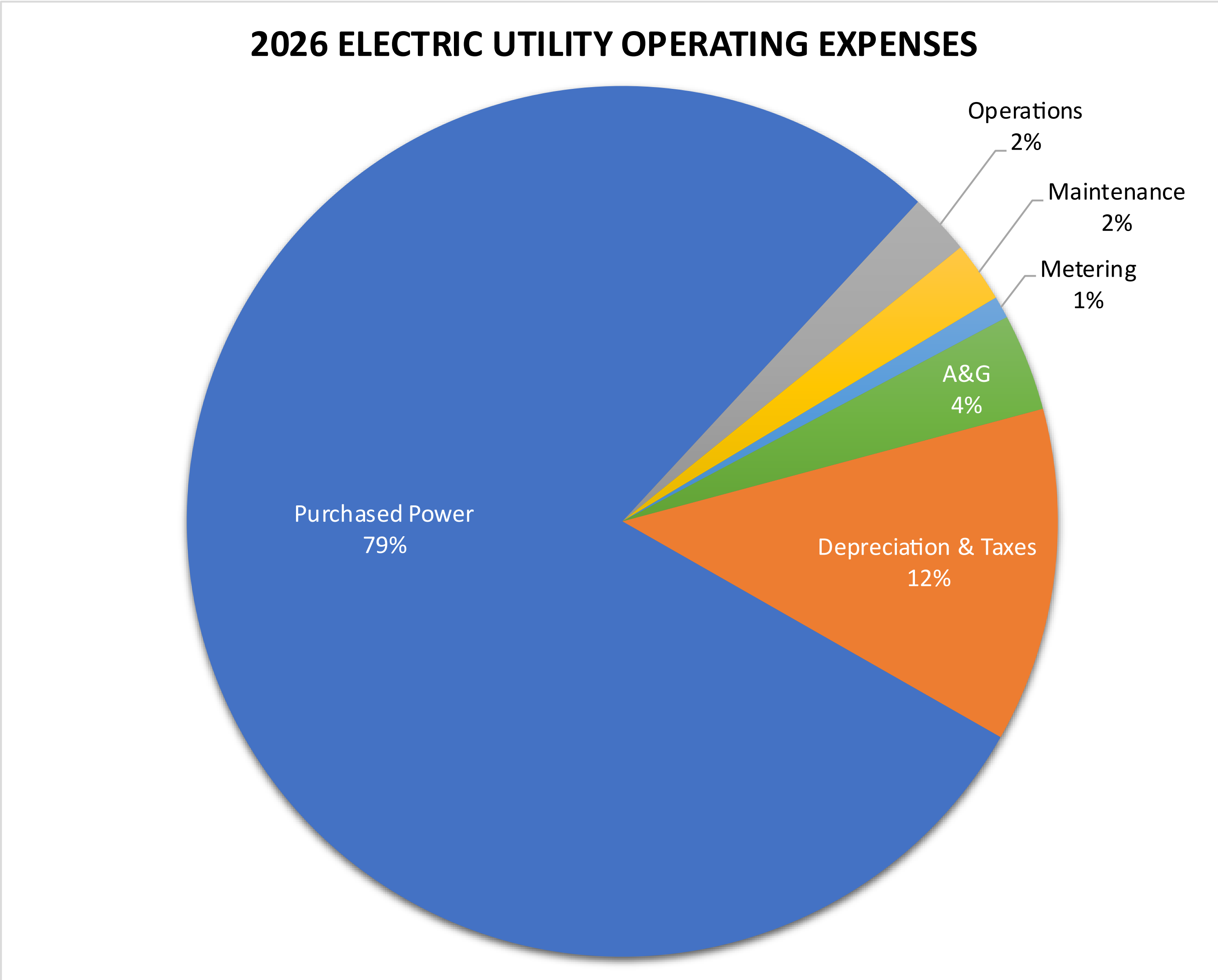
60-Electric Utility Operating Revenue							
Customer Type	**Rate**	**Actual 2022**	**Actual 2023**	**Actual 2024**	**Budget 2025**	**Projected 2025**	**Budget 2026**
Residential	RG1	7,860,150	7,387,687	7,239,755	7,950,495	7,534,284	7,987,483
	RG2	32,863	32,632	33,894	29,209	35,273	37,395
Total Residential Sales		**7,893,013**	**7,420,319**	**7,273,649**	**7,979,704**	**7,569,557**	**8,024,878**
Small Commercial & Industrial	GS1	2,407,027	2,249,068	2,311,560	2,730,694	2,405,605	2,565,118
	GS2	48,269	51,406	47,562	37,366	49,497	52,779
	MS2	15,155	14,904	14,356	16,276	14,941	15,931
	MS3	527	500	463	539	481	513
Total Small Commercial & Industrial		**2,470,978**	**2,315,878**	**2,373,942**	**2,784,875**	**2,470,524**	**2,634,342**
Large Commercial & Industrial	CP1	2,088,485	2,059,274	1,823,348	1,794,073	1,897,519	1,935,393
	CP1T	174,472	142,984	141,946	154,792	147,720	150,668
	CP2	5,573,218	5,282,464	4,923,703	4,968,288	5,123,991	5,226,265
	CP3	8,358,975	7,633,046	7,474,072	7,510,759	7,778,104	7,933,355
Large Commercial & Industrial		**16,195,150**	**15,117,768**	**14,363,069**	**14,427,912**	**14,947,333**	**15,245,681**
Public Auth/Interdepartmental	GS1	324,909	296,865	278,598	256,955	289,924	298,056
Public Auth/Interdepartmental	MS1	142,165	138,465	136,890	146,779	142,455	146,451
Other Public Auth/Interdepartmental		**467,074**	**435,330**	**415,488**	**403,733**	**432,380**	**444,507**
Forfeited discounts		22,494	24,395	22,765	20,784	22,765	22,765
Misc service revenue		10,350	9,260	10,412	7,080	10,412	10,412
Other electric revenues		5,854	7,257	7,817	4,420	7,817	7,817
Rent from Electric Property		62,288	64,612	65,045	64,081	65,045	65,045
Other		**100,986**	**105,525**	**106,039**	**96,366**	**106,039**	**106,039**
Total Electric Utility Operating Revenue		**27,127,201**	**25,394,820**	**24,532,187**	**25,692,590**	**25,525,833**	**26,455,447**



2026 ELECTRIC UTILITY OPERATING REVENUE

60-Electric Utility Operating Expenditures	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Depreciation	1,913,818	1,983,142	1,882,121	2,148,634	2,148,634	2,200,000
Property Tax Equivalent	367,578	343,111	365,055	382,500	378,675	382,500
Taxes	434,800	489,455	413,421	571,474	514,373	581,925
Depreciation & Taxes	**2,716,196**	**2,815,708**	**2,660,597**	**3,102,608**	**3,041,682**	**3,164,425**
Purchased power	**21,852,068**	**20,068,926**	**19,097,458**	**19,500,000**	**20,028,536**	**20,028,536**
Ops Meters	95,226	92,199	97,039	100,064	100,064	105,622
Ops Misc	50,793	50,279	50,987	50,626	62,100	68,509
Ops Overhead lines	81,382	67,587	68,496	131,637	131,637	143,778
Ops Supervision	117,021	125,471	131,916	137,771	137,771	147,115
Ops Underground lines	74,647	93,101	83,903	114,285	112,971	114,546
Operations	**419,068**	**428,638**	**432,340**	**534,383**	**544,542**	**579,570**
Maint Line Transformer	-	8,937	14,912	16,718	16,718	17,042
Maint Misc Distribution	2,313	1,820	2,651	2,352	2,352	2,116
Maint Overhead Lines	103,543	95,523	107,314	156,806	156,805	168,605
Maint Overhead Lines-Tree Clear	161,458	189,745	157,215	182,601	182,925	183,527
Maint Street lights	17,371	16,775	15,552	18,586	18,586	21,785
Maint Substation	22,713	44,962	28,175	81,472	76,478	78,489
Maint Underground Lines	68,011	48,432	55,378	98,436	98,436	101,154
Maintenance	**375,408**	**406,194**	**381,197**	**556,971**	**552,300**	**572,717**
Cust Acct Supervision	24,276	18,913	22,547	30,335	30,335	30,212
Cust Billing & Collections	81,752	89,722	87,149	91,651	92,271	97,308
Misc General	(7,062)	(920)	2,751	28,840	28,840	28,840
Ops Meter Reading	46,453	46,752	49,358	50,152	50,152	52,500
Metering	**145,419**	**154,467**	**161,806**	**200,978**	**201,598**	**208,860**
Admin & General	141,920	205,446	213,549	236,715	230,782	239,688
Injuries and damages	46,682	39,871	39,698	42,727	42,727	38,585
Misc General	78,535	80,025	65,019	80,774	83,800	87,500
Outside services	21,830	39,830	40,987	45,000	48,000	51,000
Pension & Benefits	112,936	353,598	217,578	383,516	354,516	331,561
Property insurance	9,950	10,766	12,825	23,070	23,070	24,711
Regulatory Commission	742	2,502	-	3,000	3,000	3,000
Training/Meetings	100,110	118,686	139,626	133,698	140,619	142,851
Admin & General	**512,704**	**850,724**	**729,282**	**948,500**	**926,514**	**918,895**
Total Electric Operating Expenditures	**26,020,863**	**24,724,657**	**23,462,680**	**24,843,440**	**25,295,172**	**25,473,003**
Net Revenues Over Expenditures	**1,106,338**	**670,163**	**1,069,507**	**849,150**	**230,661**	**982,444**

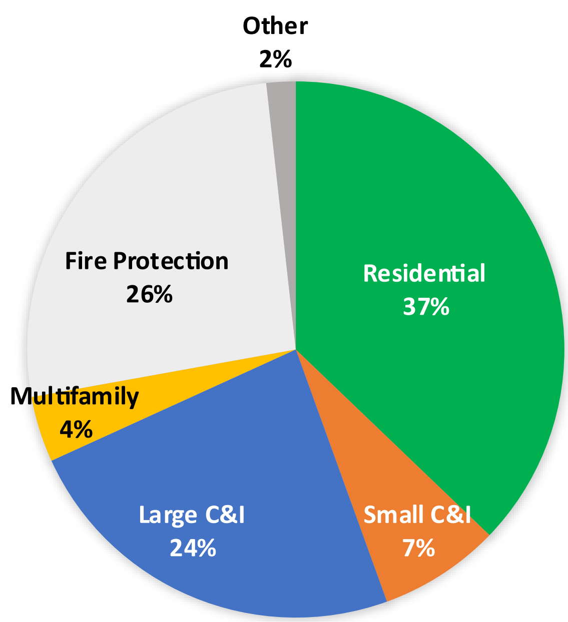
Non-operating Note: ATC 2026 projected VACC for Plymouth Utilities is $1,191,231. The 2026 budget includes Plymouth Utilities meeting the entire projected VACC using debt financing.


2026 ELECTRIC UTILITY OPERATING EXPENSES
Operations
2%
Maintenance
2%
Metering
1%
A&G
4%
Purchased Power
79%
Depreciation & Taxes
12%

WATER

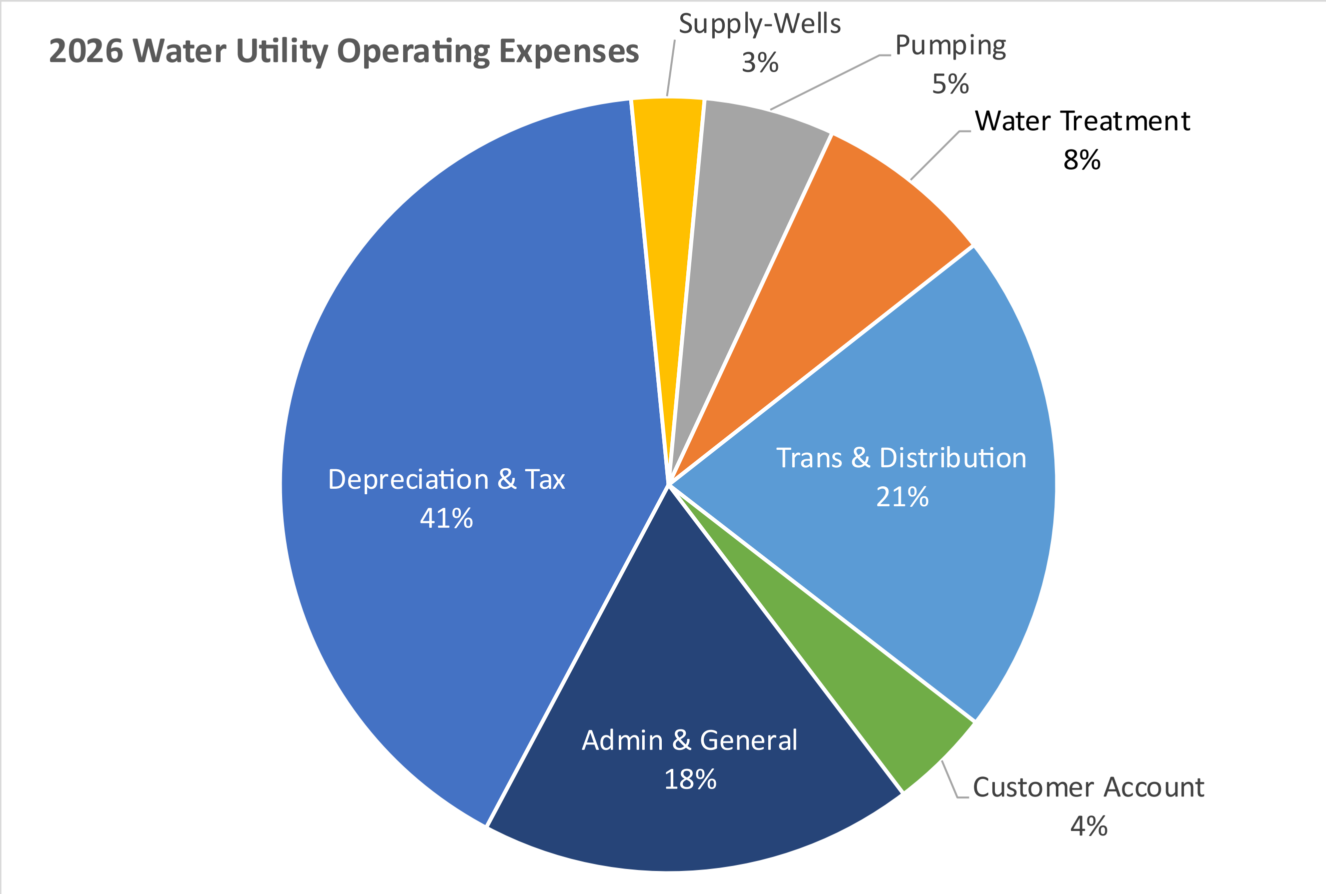
UTILITY

62-Water Utility Operating Revenue						
Customer Type	**Actual 2022**	**Actual 2023**	**Actual 2024**	**Budget 2025**	**Projected 2025**	**Budget 2026**
Residential	**873,275**	**912,820**	**916,184**	**921,948**	**916,184**	**916,184**
Small Commercial & Industrial	**138,574**	**149,203**	**191,498**	**150,695**	**191,498**	**180,143**
Large Commercial & Industrial	**538,010**	**578,984**	**595,521**	**584,774**	**595,521**	**584,121**
Multifamily Residential	**95,441**	**96,846**	**99,946**	**97,814**	**97,814**	**97,814**
Fire Protection						
Private Fire Protection	51,845	51,952	52,681	52,472	52,681	52,472
Public Fire Protections	562,774	584,468	594,885	590,313	594,885	590,313
Total Fire Protection	**614,619**	**636,420**	**647,566**	**642,785**	**647,566**	**642,785**
Other						
Public Authority	29,049	31,854	31,379	32,172	31,375	31,375
Interdepartmental	4,412	4,219	2,876	4,261	2,876	2,876
Unmetered Sales	7,631	6,015	6,942	6,076	6,076	6,076
Forfeited discounts	2,612	2,926	2,694	2,955	2,694	2,694
Misc service revenue	720	880	325	889	325	325
Other water revenues	-	-	-	-	-	-
Total Other	**44,424**	**45,894**	**44,216**	**46,353**	**43,346**	**43,346**
Total Water Utility Operating Revenue	**2,304,343**	**2,420,167**	**2,494,931**	**2,444,369**	**2,491,929**	**2,464,393**



2026 WATER UTILITY OPERATING REVENUE

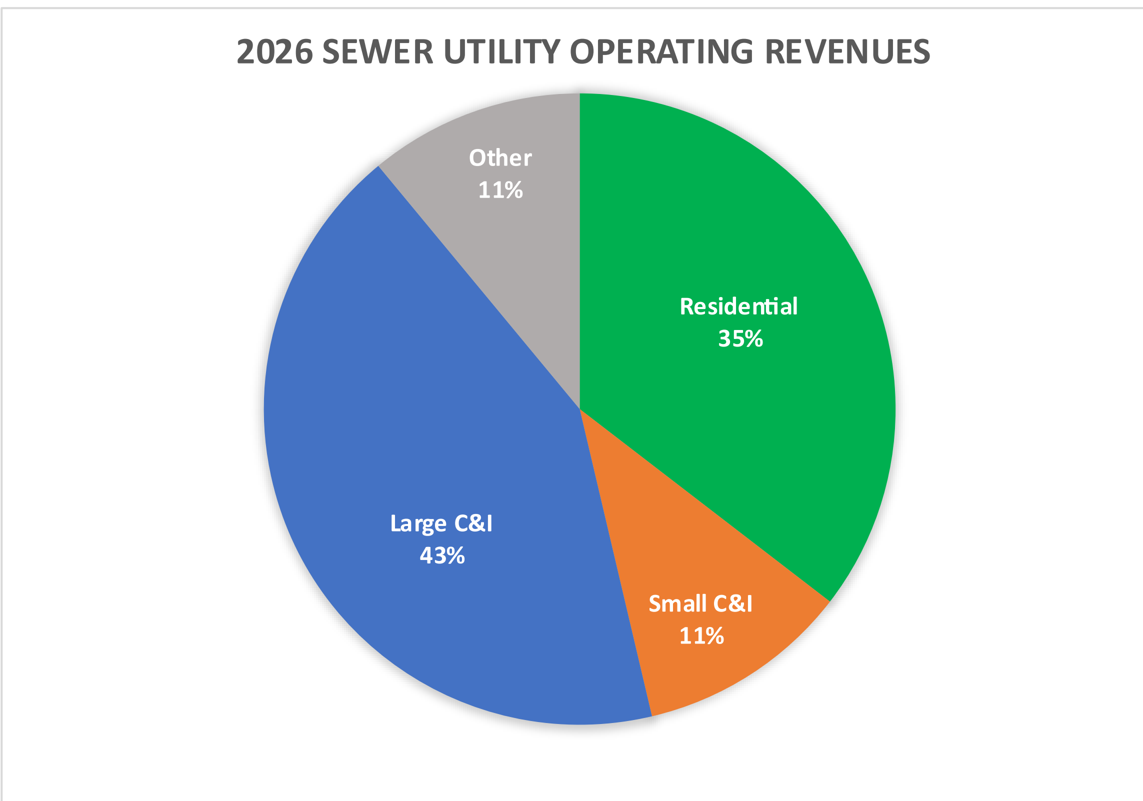
62-Water Utility Operating Expenditures	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Depreciation	456,434	469,041	456,349	567,262	480,000	530,000
Property Tax Equivalent	319,072	297,405	286,505	301,000	301,000	307,020
Taxes	25,302	30,279	33,235	22,255	36,858	41,183
Depreciation & Taxes	**800,808**	**796,725**	**776,089**	**890,517**	**817,858**	**878,203**
Maint Wells	16,533	18,954	51,812	29,747	26,851	31,762
Ops Supervision	17,083	18,301	25,903	25,074	25,074	33,605
Supply-Wells	**33,616**	**37,255**	**77,715**	**54,821**	**51,925**	**65,367**
Maint Pumps	22,955	23,454	13,035	24,176	24,596	31,492
Ops Pump Power	86,685	77,059	78,511	85,800	78,000	86,000
Pumping	**109,640**	**100,513**	**91,546**	**109,976**	**102,596**	**117,492**
Maint Chemical Treatment	6,332	5,670	5,896	9,066	9,066	10,617
Ops Chemical Treatment	42,516	68,993	42,718	69,868	54,868	60,657
Ops Chemicals	71,722	74,407	81,787	79,580	76,960	79,600
Ops Supervision	6,332	5,670	5,896	9,066	9,066	10,617
Water Treatment	**126,902**	**154,740**	**136,297**	**167,580**	**149,960**	**161,490**
Ops Stor Facilities	3,680	4,074	7,732	12,232	6,300	8,283
Ops T&D Meters	25,620	34,889	29,420	37,390	33,420	34,156
Ops T&D Customer install	12,825	12,996	13,257	13,390	13,390	13,390
Ops T&D Locates	58,434	70,309	61,200	73,610	70,415	72,352
Ops T&D Misc	-	-	-	-	-	-
Transmission/Distribution Operations	**100,558**	**122,268**	**111,609**	**136,623**	**123,525**	**128,181**
Maint Hydrants	16,288	5,936	19,937	34,827	22,267	26,951
Maint Meters	5,420	3,060	8,684	12,480	6,500	12,480
Maint Services	61,543	53,286	50,335	74,576	74,974	66,599
Maint T&D Mains	122,999	107,259	223,401	144,040	176,880	220,851
Maint T&D Structures	-	-	-	-	-	-
Transmission/Distribution Maintenance	**206,250**	**169,541**	**302,357**	**265,922**	**280,621**	**326,881**
Cust Acct Supervision	14,480	9,716	14,071	15,501	15,501	15,403
Cust Billing & Collections	40,840	43,361	47,880	45,519	48,525	52,955
Misc General	521	281	630	4,640	600	4,640
Ops Meter Reading	9,928	10,297	12,173	15,607	15,800	17,100
Customer Account	**65,769**	**63,656**	**74,754**	**81,267**	**80,426**	**90,098**
Admin & General	72,693	80,237	77,652	138,286	134,595	141,360
Injuries and damages	19,618	19,942	20,744	21,838	21,838	19,721
Misc General	9,771	11,494	9,548	10,528	11,600	15,050
Ops Misc	24,903	24,809	28,608	24,598	29,000	32,182
Outside services	9,297	10,844	13,070	15,000	17,000	20,000
Pension & Benefits	82,167	128,917	123,942	133,518	128,318	124,201
Property insurance	6,143	20,080	7,901	8,732	8,732	9,108
Regulatory Commission	1,568	1,773	1,420	1,800	1,600	1,800
Training/Meetings	18,387	24,058	20,681	27,426	24,826	27,764
Admin & General	**244,546**	**322,154**	**303,566**	**381,726**	**377,509**	**391,186**
Total Water Utility Operating Expenditures	**1,688,089**	**1,766,852**	**1,873,933**	**2,088,432**	**1,984,420**	**2,158,898**
Net Revenues Over Expenditure	**616,254**	**653,315**	**620,998**	**355,937**	**507,509**	**305,495**


2026 Water Utility Operating Expenses
Supply-Wells 3%
Pumping 5%
Water Treatment 8%
Trans & Distribution 21%
Customer Account 4%
Admin & General 18%
Depreciation & Tax 41%

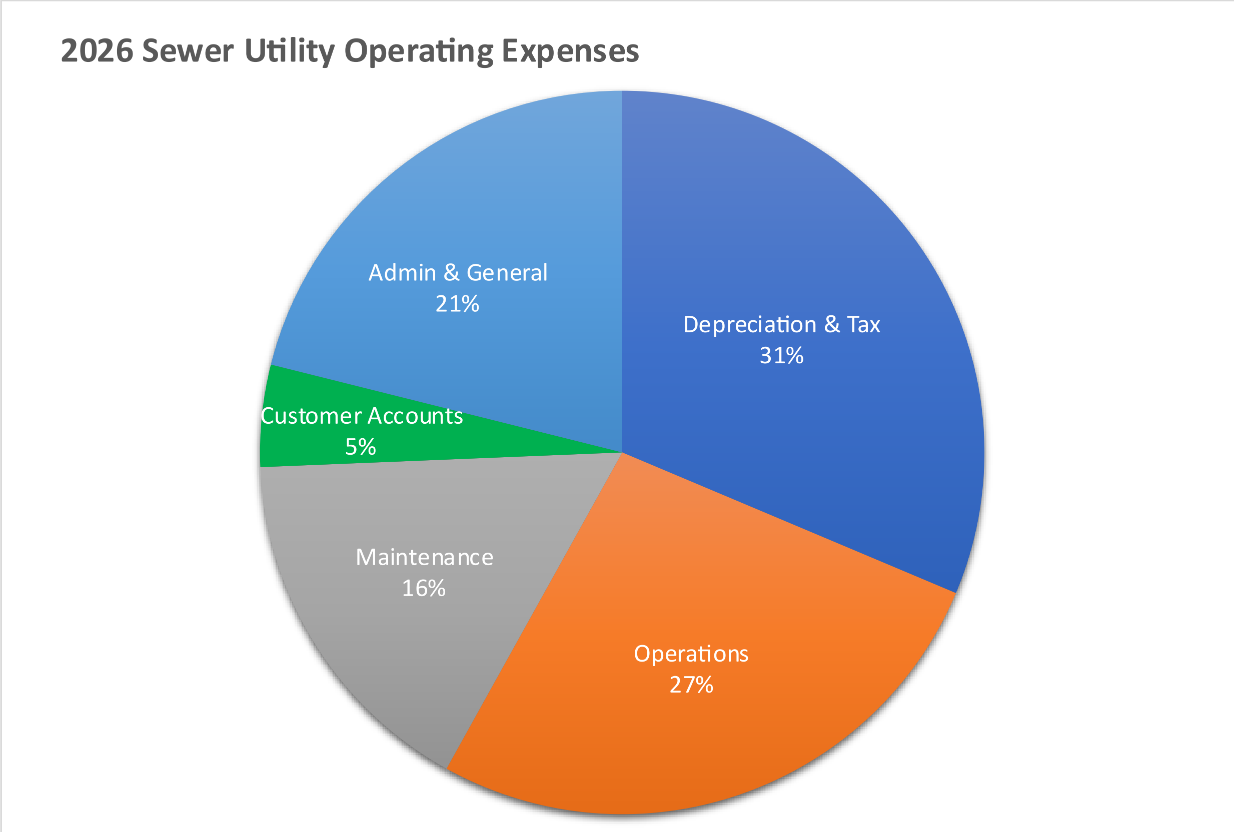
WASTEWATER

UTILITY

63-Sewer Utility Operating Revenue						
Customer Type	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Residential	**988,895**	**1,026,394**	**1,007,180**	**1,031,526**	**1,007,180**	**1,006,458**
Small Commercial & Industrial	**272,953**	**282,265**	**315,312**	**283,677**	**315,312**	**308,928**
Large Commercial & Industrial	**1,036,777**	**1,264,083**	**1,342,310**	**1,326,718**	**1,212,705**	**1,211,741**
Other						
Other Sewerage Services	203,600	217,530	238,652	218,618	195,000	207,470
Public Authority	58,343	77,531	106,488	77,919	108,000	91,422
Interdepartmental Sales	728	754	776	758	776	776
Forfeited discounts	2,036	2,422	2,067	2,300	2,067	2,067
Misc service revenue	12,890	30,610	26,520	10,700	10,700	10,700
Total Other	**277,597**	**328,847**	**374,503**	**310,295**	**316,543**	**312,435**
Total Sewer Utility Operating Revenue	**2,576,222**	**2,901,589**	**3,039,305**	**2,952,216**	**2,851,740**	**2,839,562**



63-Sewer Utility Operating Expenditures	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Depreciation	682,291	661,315	628,419	689,585	665,000	690,000
Taxes	57,583	61,187	61,329	99,917	100,266	104,532
Depreciation & Taxes	**739,874**	**722,502**	**689,749**	**789,502**	**765,266**	**794,532**
Ops Indust Sampling	13,086	6,749	3,694	8,993	6,447	7,471
Ops Lab	96,998	94,160	99,213	104,704	104,463	108,550
Ops Phosphorus	413	526	104	1,180	390	900
Ops Phosphorus Compliance	85,649	178,201	140,861	145,000	141,000	145,000
Ops Plant	80,946	69,119	64,576	81,038	80,213	81,161
Ops Pump Power	182,687	167,928	147,333	185,900	167,928	185,900
Ops Sludge Hauling	58,346	52,423	24,810	58,462	37,462	39,983
Ops Supervision	82,976	89,451	91,672	100,236	100,236	104,480
Ops Supplies	1,374	3,152	1,740	3,200	1,800	3,200
Operations	**602,475**	**661,709**	**574,002**	**688,713**	**639,939**	**676,646**
Maint Bldg & Grounds	13,803	13,788	18,386	25,084	23,613	27,049
Maint Col Sys Pumps	49,699	24,230	38,231	20,582	35,485	34,508
Maint Collection System	77,196	120,994	117,245	117,413	126,400	128,152
Maint Meters	419	419	432	2,000	500	2,000
Maint WWTP Equip	151,437	162,492	111,660	219,903	165,755	221,050
Maintenance	**292,554**	**321,923**	**285,953**	**384,982**	**351,753**	**412,759**
Cust Acct Supervision	20,542	13,420	19,621	21,946	21,946	21,853
Cust Billing & Collections	57,423	60,765	67,173	63,625	67,155	72,536
Misc General	(204)	(184)	(157)	2,700	500	2,700
Ops Meter Reading	9,927	10,297	12,173	18,057	18,057	18,357
Customer Accounts	**87,689**	**84,298**	**98,810**	**106,328**	**107,658**	**115,446**
Admin & General	109,486	121,891	118,612	198,566	193,458	201,722
Injuries and damages	24,182	25,835	25,753	30,384	30,383	27,438
Misc General	23,203	29,108	26,037	27,449	28,410	28,710
Ops Misc	33,876	34,517	39,802	34,223	40,000	43,384
Outside services	12,884	14,624	16,666	17,000	18,000	21,000
Pension & Benefits	111,838	186,671	137,438	190,336	185,773	176,250
Property insurance	17,184	18,594	22,023	23,813	23,813	24,793
Regulatory Commission	48	-	-	500	-	250
Training/Meetings	341	11,424	11,499	10,471	9,671	10,877
Admin & General	**333,044**	**442,664**	**397,829**	**532,741**	**529,508**	**534,424**
Total Sewer Utility Operating Expenditures	**2,055,636**	**2,233,096**	**2,046,343**	**2,502,266**	**2,394,124**	**2,533,807**
Net Revenues Over Expenditure	**520,586**	**668,493**	**992,962**	**449,950**	**457,616**	**305,755**


2026 Sewer Utility Operating Expenses
Admin & General
21%
Depreciation & Tax
31%
Customer Accounts
5%
Maintenance
16%
Operations
27%

STORMWATER UTILITY

65-Stormwater Utility

		Actual 2022	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES								
65-00-401000-000	Stormwater Utility Fee Revenue	-	-	-	-	-	-	-
65-00-421100-000	DNR Grant to establish Stormwater Utility	-	-	-	-	-	-	-
65-00-492000-000	Contribution from General Fund	140,923	179,220	145,130	188,789	166,492	167,492	178,102
	Total Revenues	**140,923**	**179,220**	**145,130**	**188,789**	**166,492**	**167,492**	**178,102**
EXPENSES								
65-60-533110-XXX	Street Cleaning - Labor	12,224	20,460	15,339	30,407	15,856	15,856	17,356
65-60-533110-XXX	Street Cleaning - Fringe Benefits	6,596	6,504	6,628	11,692	6,434	6,434	6,438
65-60-533110-200	Street Cleaning - Contract	-	-	7,000	24,438	23,000	25,000	25,000
65-60-533110-XXX	Street Cleaning - O&M	2,685	4,598	4,500	4,882	4,000	4,000	5,000
65-60-534410-XXX	Storm Sewers - Labor	33,362	42,730	30,010	31,803	31,022	31,022	33,958
65-60-534410-XXX	Storm Sewers - Fringe Benefits	18,997	19,757	12,967	12,804	12,589	12,589	12,596
65-60-534410-XXX	Storm Sewer - O&M	13,959	16,589	15,000	15,297	21,000	21,000	21,000
65-60-536360-XXX	Leaf Collection - Labor	21,180	25,739	21,340	24,753	22,060	22,060	24,148
65-60-536360-XXX	Leaf Collection - Fringe Benefits	13,241	17,935	9,220	10,409	8,952	8,952	8,957
65-60-536360-XXX	Leaf Collection - O&M	-	-	1,000	-	1,000	500	1,000
65-60-534411-200	Televising Program	-	-	5,375	-	5,500	5,000	5,500
65-60-534411-410	Detention Pond Maint.	-	-	-	-	-	-	-
65-60-53XXXX-961	Supervisor OH	17,179	23,145	14,843	20,396	13,158	13,158	15,199
65-55-920000-955	Accounting Allocation	1,500	1,763	1,908	1,908	1,921	1,921	1,949
	Total Expenses - O&M	**140,923**	**179,220**	**145,130**	**188,789**	**166,492**	**167,492**	**178,102**
	Net Income (LOSS)	**0**	**0**	**0**	**(0)**	**0**	**0**	**0**
	Fund Balance, Jan 1st (estimated)	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**
	Fund Balance, Dec 31st (estimated)	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**	**(73,943)**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Note: The 2026 budget only includes a contribution from the general fund for the stormwater utility budget revenue.

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 2025:

1. COBRA rates decreased for 2025.
2. Added new broker for 2025.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

3. Continue to review benefit offerings.
4. Offer 50% dental coverage to employees.

Internal Service Fund
71-Health Insurance Fund

REVENUES	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
71-40-474930-000 Utility Contribution	496,270	453,735	488,835	516,134	456,984	360,650
71-40-481100-000 Utility Interest on Investment	12,884	38,725	56,138	6,000	30,000	15,000
71-40-481101-000 Utility Unrealized Gain (Loss)	(33,308)	19,186	15,872	-	-	-
71-40-486920-000 Utility Employee Contribution	55,230	43,580	40,298	61,308	61,308	48,222
71-40-486922-000 Utility Quarterly Drug Rebates	13,705	14,851	7,795	8,000	8,000	8,000
71-40-486924-000 Utility Refund of Health Exp	79,207	-	-	-	-	-
71-50-492000-000 City Contribution	668,110	604,395	531,808	584,234	509,784	522,166
71-50-481100-000 City Interest on Investment	12,884	20,440	32,557	10,000	20,000	15,000
71-50-481101-000 City Unrealized Gain (Loss)	(33,308)	12,038	15,911	-	-	-
71-50-486920-000 City Employee Contribution	83,381	76,136	83,270	83,724	83,724	77,862
71-50-486922-000 City Quarterly Drug Rebates	22,571	18,114	26,756	10,000	18,000	15,000
71-50-486924-000 City Refund of Health Exp	60	60	720	-	-	-
Total Revenues	**1,377,686**	**1,301,260**	**1,299,960**	**1,279,400**	**1,187,800**	**1,061,900**
EXPENSES						
71-40-514900-200 Healthcare Admin & Fixed Fees-Utility	15,744	19,358	15,347	22,000	20,000	22,000
71-40-514900-955 Accounting Allocation-Utility	5,500	5,730	6,202	6,244	6,244	6,333
71-40-514901-515 Health Claims-Utility	351,997	191,235	292,610	291,124	290,000	300,000
71-40-514902-515 Premium Expense-Utility	109,864	104,920	96,247	73,691	96,000	105,000
71-40-514903-515 Center Hlth&Well-Fixed -Utility	5,410	3,402	10,641	8,000	10,000	10,000
71-40-514904-515 Center Hlth&Well-Claims-Utility	7,282	8,260	10,323	12,000	11,000	12,000
71-40-514905-200 Hlth Risk Asmt-Utility	997	1,094	1,855	-	-	-
71-40-514906-515 HSA Contrib-Utility	32,400	97,717	49,517	59,150	59,150	52,350
71-50-514900-200 Healthcare Admin & Fixed Fees-City	23,543	23,879	22,764	32,000	28,000	32,000
71-50-514900-955 Accounting Allocation-City	5,500	5,731	6,202	6,244	6,244	6,333
71-50-514901-515 Health Claims-City	459,739	364,063	334,634	673,990	380,000	400,000
71-50-514902-515 Premium Expense-City	159,125	141,822	124,148	108,771	125,000	125,000
71-50-514903-515 Center Hlth&Well-Fixed -City	7,840	4,820	14,758	11,000	11,000	11,000
71-50-514904-515 Center Hlth&Well-Claims-City	16,305	14,237	17,825	24,000	22,000	24,000
71-50-514905-200 Hlth Risk Asmt-City	1,475	1,498	2,570	-	-	-
Dental/Vision Contribution	-	-	-	-	-	20,000
71-50-514906-515 HSA Contrib-City	50,400	133,967	72,517	74,450	74,450	77,150
Total Expenses	**1,253,121**	**1,121,733**	**1,078,158**	**1,402,664**	**1,139,088**	**1,203,166**
Net Income (LOSS)	**124,565**	**179,527**	**221,802**	**(123,264)**	**48,712**	**(141,266)**
Fund Balance, Jan 1st (estimated)	**2,316,784**	**2,441,349**	**2,620,876**	**2,479,253**	**2,842,678**	**2,891,390**
Fund Balance, Dec 31st (estimated)	**2,441,349**	**2,620,876**	**2,842,678**	**2,355,989**	**2,891,390**	**2,750,124**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

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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

REVENUES		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
72-00-473230-000	Workers Comp Reimb-Town of Plymouth	2,967	2,142	1,748	1,700	1,700	1,700
72-00-481100-000	Interest on Investment	4,472	6,741	9,816	3,000	7,000	5,000
72-00-481101-000	Unrealized Gains/Losses	(1,762)	986	844	-	-	-
72-00-484400-515	Insurance Recoveries	618	2,550	10,841	-	260,000	-
72-40-492000-515	Utility Contribution	130,079	142,004	137,896	150,565	150,565	143,060
72-40-489000-515	Utility Workers Comp Refund	3,022	2,044	(119)	-	1,131	-
72-40-489010-515	Utility Liab Ins Dividend	9,577	9,663	8,070	-	8,319	-
72-40-489020-515	Utility Auto/Physical Ins Dividend	-	-	-	-	-	
72-40-489030-515	Utility Workers Comp Dividend	2,551	4,850	1,737	-	1,500	-
72-50-492000-515	City Contribution	158,820	137,433	137,465	160,810	160,810	150,224
72-50-489000-515	City Workers Comp Refund	4,602	4,580	2,133	-	961	-
72-50-489010-515	City Liab Ins Dividend	3,365	3,395	2,411	-	2,485	-
72-50-489020-515	City Auto/Physical Ins Dividend		-	-	-	-	-
72-50-489030-515	City Workers Comp Dividend	31,548	25,414	17,105	-	15,000	-
	Total Revenues	**349,859**	**341,803**	**329,947**	**316,075**	**609,471**	**299,984**
EXPENSES							
72-40-519901-515	Utility Gen Liab Ins	45,675	46,596	47,528	49,153	49,153	48,306
72-40-519902-515	Utility Prop/Casualty Ins	33,602	36,780	39,868	38,990	38,990	40,652
72-40-519903-515	Utility Excess Liab Ins	1,462	1,560	1,865	2,331	2,331	2,344
72-40-519904-515	Utility Workers Comp Ins	44,696	33,169	26,701	29,935	29,935	24,361
72-40-519905-515	Utility Auto Physical Damage	6,215	7,505	11,697	13,391	13,391	14,940
72-40-519906-515	Utility Emplmt Prac Liab Ins	2,208	2,106	1,904	2,136	2,136	2,867
72-40-519907-515	Utility Boiler&Machinery Ins	2,044	2,162	2,465	3,234	3,234	3,020
72-40-519908-200	Utility Outside Legal Defense	-	-	-	-	-	-
72-40-519909-515	Utility Claims Expense	-	-	975	-	250,000	-
72-40-519910-515	Utility Crime Coverage	250	249	240	252	252	251
72-40-519911-515	Utility Cyber Coverage	-	-	-	-	-	-
72-40-519913-515	Utility Pollution Coverage	1,075	1,169	1,038	1,143	1,143	1,318
	Utility Claims Defense Other	-	-	-	10,000	-	5,000
72-50-519901-515	City Gen Liab Ins	13,643	13,918	14,197	14,682	14,682	14,429
72-50-519902-515	City Prop/Casualty Ins	27,296	30,412	32,839	32,187	32,187	33,459
72-50-519903-515	City Excess Liab Ins	1,462	1,560	1,865	2,331	2,331	2,344
72-50-519904-515	City Workers Comp Ins	67,740	35,768	49,081	60,777	60,777	49,461
72-50-519905-515	City Auto Physical Damage	15,981	19,298	30,078	34,433	34,433	38,417
72-50-519906-515	City Emplmt Prac Liab Ins	2,208	2,106	4,728	2,136	2,136	2,867
72-50-519907-515	City Boiler&Machinery Ins	1,813	1,916	2,187	2,869	2,869	2,678
72-50-519908-200	City Outside Legal Defense	-	-	-	-	-	-
72-50-519909-515	City Claims Expense	-	6,209	9,446	-	18,000	-
72-50-519910-515	City Crime Coverage	250	249	240	252	252	251
72-50-519911-515	City Cyber Coverage	-	-	-	-	-	-
72-50-519912-515	City Claims Defense Other	46,015	17,407	8,890	10,000	10,000	15,000
72-50-519913-515	City Pollution Coverage	1,075	1,169	1,038	1,143	1,143	1,318
	Total Expenses	**314,710**	**261,309**	**288,868**	**311,375**	**569,375**	**303,283**
	Net Income (LOSS)	**35,149**	**80,493**	**41,079**	**4,700**	**40,096**	**(3,299)**
	Fund Balance, Jan 1st (estimated)	**240,473**	**275,622**	**356,115**	**392,059**	**397,194**	**437,290**
	Fund Balance, Dec 31st (estimated)	**275,622**	**356,115**	**397,194**	**396,759**	**437,290**	**433,991**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

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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 2025, the RLF Program has 5 active loans with a total outstanding value of $1,555,000. The available funds for loans total $950,000.

21-Business Revolving Loan Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
21-00-481100-000	Loan & Investment Interest Income	55,379	70,533	53,620	35,000	35,000	35,000
21-00-481101-000	RLF-Unrealized Gains/Losses	(57,088)	25,897	16,708	-	-	-
	Total Revenues	**(1,709)**	**96,430**	**70,328**	**35,000**	**35,000**	**35,000**
EXPENSES							
21-00-513000-200	Legal Fees	-	1,230	-	600	400	500
21-00-515004-200	Contracted Accounting	-	-	-	1,000	200	500
21-55-515004-955	Accounting Allocation	3,800	3,967	4,293	4,323	4,323	4,384
21-00-592000-200	Administrative Fees	-	191		200	200	200
	Total Expenses	**3,800**	**5,388**	**4,293**	**6,123**	**5,123**	**5,584**
	Net Income (LOSS)	**(5,509)**	**91,042**	**66,035**	**28,877**	**29,877**	**29,416**
	Fund Balance, Jan 1st (estimated)	**2,370,530**	**2,365,021**	**2,456,063**	**2,481,169**	**2,522,098**	**2,551,975**
	Fund Balance, Dec 31st (estimated)	**2,365,021**	**2,456,063**	**2,522,098**	**2,510,046**	**2,551,975**	**2,581,391**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Number of outstanding loans: 5 *Available funds for loans: $950,000*
Outstanding value of loans: $1,555,000

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 2025, the USDA RLF Program has no active loans. The available funds for loans total $400,000.

22-USDA Revolving Loan Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
22-00-481100-000	Interest on Loans & Investments	2,874	10,872	14,797	7,000	10,000	10,000
22-00-461100-000	Admin Fee Ply Springs Loan	400	-	-	-		
	Total Revenues	**3,274**	**10,872**	**14,797**	**7,000**	**10,000**	**10,000**
EXPENSES							
22-00-592000-200	Administrative Fees	-	34,430	-	1,000	1,000	1,000
	Total Expenses	**0**	**34,430**	**0**	**1,000**	**1,000**	**1,000**
	Net Income (LOSS)	**3,274**	**(23,558)**	**14,797**	**6,000**	**9,000**	**9,000**
	Fund Balance, Jan 1st (estimated)	**403,478**	**406,752**	**383,194**	**390,194**	**397,991**	**406,991**
	Fund Balance, Dec 31st (estimated)	**406,752**	**383,194**	**397,991**	**396,194**	**406,991**	**415,991**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Number of outstanding loans: 0 *Available funds for loans: $400,000*
Outstanding value of loans: $0

Housing Loan Fund- Community Development Block Grant

Per Wisconsin's approved 2025-2029 Consolidated Plan, the state has laid out steps to closeout all CDBG Housing Revolving Loan Funds. This fund is closed to new loans. A minor administrative fee will be paid to MSA to manage the remaining loans.

25-Housing Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
25-00-481100-000	Loan & Investment Interest Income	1,119	7,512	9,377	5,000	7,000	2,000
	Total Revenues	**1,119**	**7,512**	**9,377**	**5,000**	**7,000**	**2,000**
EXPENSES							
25-00-566002-200	MSA Contracted Services	4,474	5,001	-	5,200	5,200	2,000
	Total Expenses	**4,474**	**5,001**	**0**	**5,200**	**5,200**	**2,000**
	Net Income (LOSS)	**(3,355)**	**2,511**	**9,377**	**(200)**	**1,800**	**0**
	Fund Balance, Jan 1st (estimated)	**636,532**	**633,177**	**635,688**	**635,688**	**645,065**	**646,865**
	Fund Balance, Dec 31st (estimated)	**633,177**	**635,688**	**645,065**	**635,488**	**646,865**	**646,865**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Number of outstanding loans: 28
Outstanding value of loans: $446,000

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.

26-Water Sewer Lateral Revolving Loan Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
26-00-481100-000	Loan & Investment Interest Income	4,291	11,313	10,097	6,000	9,000	6,000
26-00-481101-000	WSL-RLF-UnrealizedGains/Losses	(8,732)	6,086	4,164	-	-	-
	Total Revenues	**(4,441)**	**17,399**	**14,261**	**6,000**	**9,000**	**6,000**
EXPENSES							
26-55-515004-955	Accounting Allocation	1,500	2,644	2,861	2,882	2,882	2,923
	Total Expenses	**1,500**	**2,644**	**2,861**	**2,882**	**2,882**	**2,923**
	Net Income (LOSS)	**(5,941)**	**14,755**	**11,400**	**3,118**	**6,118**	**3,077**
	Fund Balance, Jan 1st (estimated)	**499,555**	**493,614**	**508,369**	**511,507**	**519,769**	**525,887**
	Fund Balance, Dec 31st (estimated)	**493,614**	**508,369**	**519,769**	**514,625**	**525,887**	**528,964**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Number of outstanding loans: 48 *Available funds for loans: $198,000*
Outstanding value of loans: $306,000

Housing Increment Fund

In 2024, Plymouth Common Council adopted Tax Incremental District Termination Resolution #5 extending the life of TID 4 one year in order to create the Housing Increment Fund. The projected initial funding for 2025 is $2,505,179. $2,000,000 has been allocated to the SCEDC subdivision project.

27-Housing Increment Fund

		Budget 2025	Projected 2025	Budget 2026
REVENUES				
	Tax Increment	2,669,485	2,505,179	-
	Interest on Investment	-	15,000	5,000
	Total Revenues	**2,669,485**	**2,520,179**	**5,000**
EXPENSES				
	Accounting Allocation	-	-	2,241
	Total Expenses	**0**	**0**	**2,241**
	Net Income (LOSS)	**2,669,485**	**2,520,179**	**2,759**
	Fund Balance, Jan 1st (estimated)	**0**	**0**	**2,520,179**
	Fund Balance, Dec 31st (estimated)	**2,669,485**	**2,520,179**	**2,522,938**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Available funds: $500,000

Committed Funds

The Committed Fund accounts for the expenditures and revenues for funds received for a specific purpose or involve certain restrictions.

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**	**2022**	**2023**	**2024**	**2025**	**2025**	**2026**
20-00-275110-000	Room Tax Commission	128,833	170,373	193,820	196,974	212,120	230,420
20-00-275090-000	Sick Leave	55,000	55,000	55,000	55,000	55,000	55,000
20-00-275160-000	Mural Maint	19,945	19,945	19,945	19,945	19,945	19,945
20-00-275100-000	Holiday/Celebrations	-	-	-	-	-	-
20-00-275131-000	DPW Restricted Donations	-	-	-	-	-	-
20-00-275120-000	Parks & Playgrounds	19,914	19,914	19,913	19,913	19,913	19,913
20-00-275130-000	Veterans Memorial	2,941	2,894	2,771	2,491	2,731	2,331
20-00-275010-000	Fire	18,867	21,144	26,607	21,144	28,407	28,407
20-00-275020-000	Fire- EMS FAP	11,108	11,108	11,108	11,108	34,217	57,326
20-00-275200-000	Fire- FFP Grant	-	302	7,069	302	7,069	7,069
20-00-275210-000	Fire- EMS SUPP	9,200	(3,273)	4,113	(3,273)	4,113	4,113
20-00-275270-000	FireMemorialWall	-	1,100	1,100	1,100	1,100	1,100
20-00-275140-000	Fire-SCBA Bottles	-	-	-	-	-	-
20-00-275050-000	Honor Guard	3,131	404	404	404	404	404
20-00-275070-000	Dog Unit (K-9)	38,677	45,536	34,520	26,536	40,520	38,520
20-00-275030-000	Safety Patrol	0	1,977	1,977	1,977	1,977	1,977
20-00-275040-000	Police Cont Ed	0	-	-	-	-	-
20-00-275031-000	Holiday Heroes	-	-	-	-	300	600
20-00-275032-000	Police Dept	-	-	-	-	-	-
20-00-275190-000	SAFER Community	(7,065)	343	343	343	343	343
20-00-275280-000	WI Grant - Absentee Ballot Envelopes	-	913	913	-	913	-
20-00-275240-000	Escrow-Curb/Gutter-Greyston	-	20,000	20,000	20,000	20,000	20,000
20-00-2752XX-000	Library Restricted & Unrestricted Donations	-	19,699	7,079	19,699	2,757	4,757
20-00-275151-000	Teen Advisory Board	-	-	-	-	-	-
Committed Fund Totals		**300,551**	**387,379**	**406,683**	**393,663**	**451,830**	**492,226**

20- Committed Fund

REVENUES		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
20-00-412100-000	CF-ROOM TAX COMMISSION Revenue	173,858	178,903	171,733	155,000	155,000	155,000
20-00-435211-000	CF-WI Grant-Police SAFER Comm	4,324	15,391	-	-	-	-
20-00-432101-000	CF-Grant-Police BodyWornCamera	-	1,548	-	2,500	-	-
20-00-435110-000	CF-WI Grant-Absentee Ballot En	-	913	-	-	-	-
20-00-435290-000	CF-WI Grant-EMS FAP-Fire Dept	13,651	-	-	-	48,109	48,109
20-00-435291-000	CF-WI Grant-FFP-Fire Dept	1,870	4,703	6,767	-	-	-
20-00-435292-000	CF-WI Grant-EMS SUPP-Fire Dept	12,195	12,195	7,386	-	-	-
20-00-435701-000	CF-WI Grant-PlymouthRotaryClub	-	2,960	-	-	-	-
20-00-463240-000	CF-Escrow-Curb/Gutter-Greystone		20,000	-	-	-	-
20-00-485007-000	CF-LibraryRestrictedDonations	-	12,161	33,192	5,200	1,000	3,000
20-00-485012-000	CF-LibraryUnrestrictedDonations	-	13,680	4,520	4,200	15,000	12,000
20-00-484000-000	CF-Grant-Police CVMIC	2,500	2,500	-	2,500	2,500	2,500
20-00-485000-000	CF-Donations-Fire Dpt	5,108	5,168	9,520	5,000	9,800	5,000
20-00-485001-000	CF-Donations-Police Honor Guard	-	-	-	-	-	-
20-00-485002-000	CF-Donations-Dog Unit	23,045	16,540	20,411	15,000	28,000	10,000
20-00-485004-000	CF-Donations-Safety Patrol	-	3,125	-	-	-	-
20-00-485015-000	CF - Holiday Heroes	-	-	-	-	3,500	3,500
20-00-485016-000	CF - Police Donations	-	-	-	-	-	500
20-00-485008-000	CF-Donations-Veteran's Memorial	199	257	730	200	400	200
20-00-485014-000	CF-DPW Restricted Donation Fund	-	400	-	-	-	-
20-00-485013-000	CF-FireMemorialWallDonation	-	1,100	-	-	-	-
	Total Revenues	**236,750**	**291,544**	**254,259**	**189,600**	**263,309**	**239,809**
EXPENSES							
20-80-521000-130	CF-Police SAFER Community	11,389	7,983	-	-	-	-
20-80-521001-130	CF-Police CVMIC RiskMitigation	2,500	2,500	-	2,500	2,500	2,500
20-00-533140-000	CF-Holiday/Celebration Exp	199	-	-	-	-	-
20-70-551400-200	CF-Teen Advisory Board Expense	520	-	-	-	-	-
20-70-551100-300	CF-LibraryRestrictedExpense	-	7,757	33,456	5,200	3,807	3,000
20-70-551101-300	CF-LibraryUnrestrictedExpense	-	1,345	16,875	4,200	16,515	10,000
20-00-567000-000	CF-RoomTax disburse to Chamber	125,596	115,000	126,820	115,000	115,000	115,000
20-00-567002-000	CF-Chamber Room Tax to RDA	21,732	22,363	21,467	21,700	21,700	21,700
20-00-567003-000	CF-Transfer to RESCUE-SCBA	14,600	-	-	-	-	-
20-62-576203-300	CF-DPW Restricted Expense	-	400	-	-	-	-
20-56-514200-300	WI Grant - Absentee Ballot Envelopes	-	-	-	-	-	913
20-62-576202-840	CF-Improve Veteran's Park	732	304	853	600	440	600
20-80-521005-120	CF-Police Cont Ed	2,292	-	-	-	-	-
20-80-521006-120	CF-Police BodyWornCamera Exp-	-	1,548	-	2,500	-	-
20-80-521010-300	CF-Dog Unit Exp-	30,111	9,681	31,427	25,000	22,000	12,000
20-80-521015-300	CF-Safety Patrol Expense	(570)	1,148	-	-	-	-
20-80-521016-300	CF - Holiday Heroes Exp	-	-	-	-	3,200	3,200
20-80-521017-300	CF - Police Dept Exp	-	-	-	-	-	500
20-80-521020-300	CF-Police Honor Guard Exp	-	2,727	-		-	-
20-85-522000-300	CF-Fire Dept Exp-	7,533	2,891	4,057	5,000	8,000	5,000
20-85-522001-300	CF-Fire Dept-FFP Exp-	1,870	4,401	-	-	-	-
20-85-522002-300	CF-Fire Dept-EMS SUPP Exp-	2,995	24,668	-	-	-	-
20-85-525000-300	CF-EMS Exp-	10,679	-	-	-	25,000	25,000
	Total Expenses	**232,178**	**204,716**	**234,955**	**181,700**	**218,162**	**199,413**
	Net Income (LOSS)	**4,572**	**86,828**	**19,304**	**7,900**	**45,147**	**40,396**
	Fund Balance, Jan 1st (estimated)	**295,979**	**300,551**	**387,379**	**385,763**	**406,683**	**451,830**
	Fund Balance, Dec 31st (estimated)	**300,551**	**387,379**	**406,683**	**393,663**	**451,830**	**492,226**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

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. The 10 year contract expires in 2026.

24-Garbage & Recycling Fund

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
24-00-435450-000	Recycling Grant	22,137	22,148	22,180	22,180	22,165	22,165
24-00-464200-000	Residential Special Charge Revenue - Garbage	236,976	265,084	292,878	320,500	320,909	349,312
24-00-464350-000	Residential Special Charge Revenue - Recycling	114,256	117,650	120,904	124,000	124,275	127,808
24-00-481300-000	Delinquent Interest Income	477	597	746	500	606	500
24-00-492000-000	Contribution from General Fund - Garbage	117,847	130,000	67,000	49,914	47,139	41,310
	Total Revenues	**491,694**	**535,479**	**503,708**	**517,094**	**515,094**	**541,095**
EXPENSES							
24-60-536200-200	Garbage Base Contract	308,502	316,825	325,788	339,100	339,100	349,188
24-60-536201-200	Recycling Base Contract	112,830	115,755	118,777	124,110	124,110	127,808
24-60-536350-320	Gas/Oil & Fuel Surcharge	28,787	16,226	8,761	10,000	8,000	10,000
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)	-	-	-		-	-
24-60-536350-100	Recycling - Labor (Yard Waste)	20,834	21,273	25,057	23,784	23,784	33,267
24-60-536350-154	Recycling - Fringe Benefits (Yard Waste)	10,855	9,231	8,862	9,537	9,537	9,543
24-60-536350-961	DPW Supervisor OH	3,652	4,920	4,300	4,502	4,502	5,200
24-55-536350-955	Accounting Allocation	1,500	1,780	1,909	1,921	1,921	1,949
	Total Expenses	**491,099**	**490,150**	**497,595**	**517,094**	**515,094**	**541,095**
	Net Income (LOSS)	**595**	**45,329**	**6,113**	**0**	**0**	**0**
	Fund Balance, Jan 1st (estimated)	**24,167**	**24,762**	**70,091**	**70,091**	**76,204**	**76,204**
	Fund Balance, Dec 31st (estimated)	**24,762**	**70,091**	**76,204**	**70,091**	**76,204**	**76,204**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

Tax Incremental Finance Funds

42- Tax Incremental District 5

REVENUES		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
42-00-411200-000	Tax Increment	319,139	317,614	403,962	379,896	386,149	323,699
42-00-434101-000	Personal Property Tax Aid	5,838	5,838	5,838	5,838	5,838	5,838
42-00-434101-000	Act 12 Personal Property Tax Aid	-	-		56,235	56,235	56,235
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	-	-	-	-	-	-
42-00-491000-000	Debt Proceeds	-	-	-	-	-	-
42-00-481100-000	Interest on Investment	1,517	-	8,650	-	6,000	5,000
	Total Revenues	**335,624**	**332,582**	**427,580**	**451,099**	**463,352**	**399,902**
EXPENSES							
42-20-107000-000	Utility Capital	24,304	244,599	-	-	-	-
42-40-599003-610	Utility-Interest Expense	6,920	5,169	3,187	1,050	1,050	-
42-40-592000-520	Transfer to Utility	-	-	-	-	-	
42-50-515004-200	Contracted-Acctg/Audit Fees	13,051	2,101	9,000	2,000	3,000	3,000
42-55-515004-955	Accounting allocation	3,500	3,527	3,815	3,843	3,843	3,897
42-50-515400-200	Continuing Bond Disclosure Fees	374	374	374	375	375	375
42-50-567001-500	Lic/Per-State Fees	150	150	150	150	150	150
42-50-576003-200	Contracted Survey	-	-	-	-	-	-
42-50-581007-600	Principal-2011B GO Bond	-	-	-	-	-	-
42-50-581009-600	Principal-2019 GO Bond	145,000	145,000	150,000	155,000	155,000	160,000
42-50-581010-600	Principal-2023 RLF Loan	-	-	-	-	-	
42-50-582900-610	City-Interest Expense	30,475	26,125	21,700	17,125	17,125	12,400
42-50-592000-520	Developer Incentives to USDA RLF	50,000	50,000	50,000	50,000	50,000	-
42-60-573310-840	City Capital	15,297	570,127	-	-	-	-
	Total Expenses	**289,072**	**1,047,172**	**238,226**	**229,543**	**230,543**	**179,822**
	Net Income (LOSS)	**46,552**	**(714,590)**	**189,354**	**221,556**	**232,809**	**220,080**
	Fund Balance, Jan 1st (estimated)	**(212,649)**	**(166,096)**	**(880,686)**	**(696,985)**	**(691,332)**	**(458,523)**
	Fund Balance, Dec 31st (estimated)	**(166,096)**	**(880,686)**	**(691,332)**	**(475,429)**	**(458,523)**	**(238,443)**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

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

43- Tax Incremental District 6

REVENUES		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
43-00-411200-000	Tax Increment	152,217	131,013	122,596	116,900	117,190	93,566
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	-	-	-	-	-	-
43-00-434101-000	Act 12 Personal Property Tax Aid	-	-	-	6,895	6,895	6,895
43-00-481100-000	Interest on Investment	-	-	-	-	-	-
43-00-491000-000	Debt Proceeds	-	-	-	-	-	-
43-00-489022-000	Debt Premium	-	-	-	-	-	-
43-00-452100-000	Contractual Penalty Revenue	27,949	1,923	18,334	-	32,597	20,000
	Total Revenues	**182,764**	**135,534**	**143,528**	**126,393**	**159,280**	**123,059**
EXPENSES							
43-40-582908-610	Debt Issue Costs	-	-	-	-	-	-
43-40-599005-610	Utility-Interest Expense	22,400	19,925	17,300	14,675	14,675	12,125
43-40-599009-600	TIF6-Util-Prin-2020 GO Bond	80,000	85,000	90,000	85,000	85,000	85,000
43-50-515004-200	Contracted-Acctg/Audit Fees	11,006	-		-	-	-
43-55-515004-955	Accounting allocation	550	530	572	576	576	585
43-50-515400-200	Continuing Bond Disclosure Fees	224	225	225	225	225	225
43-50-567001-500	Lic/Per-State Fees	150	150	150	150	150	150
43-50-581008-600	Principal-2011B GO Bond	-	-		-	-	-
43-50-582900-610	City-Interest Expense	-	-		-	-	-
	Total Expenses	**114,330**	**105,830**	**108,247**	**100,626**	**100,626**	**98,085**
	Net Income (LOSS)	**68,434**	**29,704**	**35,281**	**25,767**	**58,654**	**24,974**
	Fund Balance, Jan 1st (estimated)	**(894,406)**	**(825,972)**	**(796,268)**	**(760,988)**	**(760,987)**	**(702,333)**
	Fund Balance, Dec 31st (estimated)	**(825,972)**	**(796,268)**	**(760,987)**	**(735,221)**	**(702,333)**	**(677,359)**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

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

44- Tax Incremental District 7

		Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES					
	Tax Increment	-	-	-	28,949
	Exempt Computer Aid	-	-	-	-
	Personal Property Tax Aid	-	-	-	-
	Act 12 Personal Property Tax Aid	-	-	-	-
	Interest on Investment	-	-	-	-
	Debt Proceeds	-	-	-	-
	Debt Premium	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**28,949**
EXPENSES					
	Debt Issue Costs	-	-	-	-
	Contracted-Acctg/Audit Fees	50,200	-	20,000	5,000
	Accounting allocation	-	-	-	2,241
	Continuing Bond Disclosure Fees	-	-	-	225
	Lic/Per-State Fees	1,000	-	150	150
	City-Interest Expense		-	-	-
	Total Expenses	**51,200**	**-**	**20,150**	**7,616**
	Net Income (LOSS)	**(51,200)**	**-**	**(20,150)**	**21,333**
	Fund Balance, Jan 1st (estimated)	**-**	**-**	**(51,200)**	**(71,350)**
	Fund Balance, Dec 31st (estimated)	**(51,200)**	**-**	**(71,350)**	**(50,017)**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

TIF 7 was created in 2024 as a 20-year mixed use district

45- Tax Incremental District 8

		Budget 2025	Projected 2025	Budget 2026
REVENUES				
	Tax Increment	-	-	-
	Exempt Computer Aid	-	-	-
	Personal Property Tax Aid	-	-	-
	Act 12 Personal Property Tax Aid	-	-	-
	Interest on Investment	-	-	-
	Debt Proceeds	-	2,150,000	-
	Transfer from Debt Service	-	-	128,809
	Debt Premium	-	66,584	-
	Total Revenues	**-**	**2,216,584**	**128,809**
EXPENSES				
	Debt Issue Costs	-	18,766	-
	Amortization Expense	-	1,110	3,329
	Contracted-Acctg/Audit Fees	-	50,000	10,000
	Accounting allocation	-	-	2,241
	Continuing Bond Disclosure Fees	-	-	225
	Lic/Per-State Fees	-	1,000	150
	City Capital	-	200,000	2,150,000
	2025 GO Note - Principal			15,000
	2025 GO Note - Interest	-	-	113,809
	Total Expenses	**-**	**270,876**	**2,294,754**
	Net Income (LOSS)	**-**	**1,945,708**	**(2,165,945)**
	Fund Balance, Jan 1st (estimated)	**-**	**-**	**1,945,708**
	Fund Balance, Dec 31st (estimated)	**-**	**1,945,708**	**(220,237)**

Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.

The captial fund will advance $350,000 to TID 8 in 2026

TIF 8 was created in 2025 as a 20-year mixed use district

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

Category	2026 Budget	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
DPW - Vehicles, Machinery, Facilities	$ 465,500.00	$590,000	$450,000	$220,000	$315,000	$425,000	$70,000	$365,000	$665,000	$310,000	$3,875,500
DPW - Parks, Recreation, Cemetery	$ 3,103,500.00	$97,000	$112,000	$292,000	$62,000	$57,000	$47,000	$75,000	$58,000	$48,000	$3,951,500
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	$ 801,500.00	$890,500	$465,500	$427,500	$577,500	$532,500	$422,500	$377,500	$347,500	$250,000	$5,092,500
Administration & I/T Total	$ 541,376.00	$69,345	$8,200	$5,200	$158,200	$5,200	$5,200	$8,200	$35,800	$5,800	$842,521
Library	$ 75,000.00	$177,500	$2,007,550	$83,000	$36,000	$75,000	$55,000	$75,000	$0	$75,000	$2,659,050
Fire Department	$ 133,000.00	$2,197,100	$855,300	$17,500	$17,700	$17,900	$18,100	$173,300	$18,500	$891,000	$4,339,400
Police Department	$ 97,100.00	$293,202	$185,402	$209,377	$183,000	$181,000	$181,000	$198,000	$112,000	$117,000	$1,757,081
CIP TOTAL	**$ 5,216,976.00**	**$4,314,647**	**$4,083,952**	**$1,254,577**	**$1,349,400**	**$1,293,600**	**$798,800**	**$1,272,000**	**$1,236,800**	**$1,696,800**	**$22,517,552**

Debt Financing Total	**$ 3,650,000.00**
General Fund Total	**$ 1,566,976.00**
Total	$ 5,216,976.00

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
DPW - Vehicles, Machinery, Facilities	Truck 620	Replace aging equipment (2003 Sterling L7500)	15		GF CIP		$290,000								$290,000
	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	$290,000									$290,000
	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	2024 International	15		GF CIP										$0
	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 - 2024	20		GF CIP										$0
	Truck 640	2024 F150 4x4 w/ Lift	12		GF CIP										$0
	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	$25,000								$300,000	$325,000
	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	2024 F350 4x4	12		GF CIP										$0
	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		$60,000								$60,000
	Truck 649	2013 Ford F150 (From Utilities) Replaces Paint Van			GF CIP						$70,000				$70,000
	Skidsteer	Purchase a new skidsteer with attachements	15	$145,000	GF CIP										$145,000
	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)	7		GF CIP				$40,000						$40,000
	Cemetery Mower	2007 Cub Cadet (cemetery)	10		GF CIP	$15,000									$15,000
	Flail mower / Tractor	Tall Grass Mower - 2001 TS90 New Holland - 2026: New Attachments only. Keep existing tractor.			GF CIP	$40,000									$40,000
	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							$75,000			$75,000
	20-Foot Trailer	Trailer to for transporting mowers and smaller equipement	20		GF CIP									$10,000	$10,000
	Asphalt Roller	Purchase a used compact asphalt roller	15	$25,000	GF CIP										$25,000
	Barricades / Cones	Purchase new safety cones and barricades.	10		GF CIP			$10,000					$10,000		$20,000
	Mini Excavtor Attachments	Purchase a power tilt and ripper tooth	10	$10,500	GF CIP										$10,500
	DPW Garage - Roof	Repair/Replacement	20		GF CIP	$220,000									$220,000
	DPW Garage - Yard Expansion	Yard expansion, new fencing, new fuel tanks, asphalt pavement	30+	$285,000	GF CIP										$285,000
	City Hall - Roof	Replacement Roof	20		GF CIP								$275,000		$275,000
DPW - Vehicles, Machinery, Facilities Total				**$465,500**		**$590,000**	**$450,000**	**$220,000**	**$315,000**	**$425,000**	**$70,000**	**$365,000**	**$665,000**	**$310,000**	$3,875,500

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	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		DEBT										$0
	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	$13,000	$13,000	$13,000	$123,000
	Lighted Tennis / Pickleball Courts	Install lighted tennis/pickleball courts. New Park Facilities	40		GF CIP			$200,000							$200,000
	Aquatic Center	2026: Replace sand media in filter system and piping for filters	15	$30,000	GF CIP	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$30,000	$30,000	$35,000	$275,000
	City Park Improvements/Aquatic Center: Lap Pool	Park Improvements Recommended by Common Council	30+	$3,000,000	DEBT + GF CIP										$3,000,000
	Carl Loebe	Bathroom Project (2028) Restroom project is part of the ADA Transition Plan.	10		GF CIP		$65,000								$65,000
	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		$15,000		$55,000
	Golf Course: Golf Carts	Buy used. Replace 2 older carts.	10		GF CIP	$15,000			$15,000						$30,000
	Golf Course: Roof	Replace roof on main building	20	$12,500	GF CIP										$12,500
	Golf Course: Mowers	Existing mower is beyond it's useful life.	10	$27,000	GF CIP			$30,000				$32,000			$89,000
	City Park Improvement Plan	Develop deisgn Options for City Park Improvements	25		GF CIP										$0
	Decorative Waste Recepticles Down Town	Replace a total of 16 decorative waste recepticles, and new lids on park garbage recepticles	10	$12,000	GF CIP										$12,000
	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) 2027: Meyer Park Path	25		GF CIP	$45,000		$25,000		$20,000					$90,000
DPW - Parks, Recreation, Cemetery (non-machinery/vehicles) total				**$3,103,500**		**$97,000**	**$112,000**	**$292,000**	**$62,000**	**$57,000**	**$47,000**	**$75,000**	**$58,000**	**$48,000**	$3,951,500

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	Crackfilling & Patchwork	Annual Crackfilling & Patchwork . Normal Maintenance	10	$20,000	GF CIP	$20,000	$20,000	$22,000	$22,000	$22,000	$22,000	$22,000	$22,000		$192,000
	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		$67,500
	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		$162,000
	LED Street Lights	LED street light replacement (head only) program. Energy Efficiency - This project is done in association with electric utility work.	25	$15,000	GF CIP	$20,000	$20,000								$55,000
	Traffic Signal	Repair broken conduit loops 2027: Grades to Highland and Eastern Intersection	25	$16,000	GF CIP	$200,000									$216,000
	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								$300,000		$300,000
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20	$650,000	DEBT										$650,000
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf. PASER rating.	20		GF CIP									$250,000	$250,000
	Highland Avenue	County Highway Department also doing work.	20	$75,000	GF CIP	$275,000									$350,000
	Eastman St.	S Milwaukee St to Appleton Street PASER of 6. 700 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP	$300,000									$300,000
	S Milwaukee Street (HWY 67)	SHARE OF DOT PROJECT	20		GF CIP										$0
	Huson Court	Collins Street to Reed Street. PASER of 6,425 LF.Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP										$0
	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
	Home Avenue	North St. to termini. 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 termini. 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							$190,000			$190,000
	Kensington Avenue	Fairview Drive to Bishop Avenue. PASER of 7. 975 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP							$140,000			$140,000
	LED Pedestrian Crossings	Install Push Button Crosswalks Signs Location:Highland Avenue & Clifford Street	20		GF CIP	$50,000									$50,000
	Parking Structure	Maintenance Repairs	20+		GF CIP		$400,000								$400,000
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals Total				**$801,500**		**$890,500**	**$465,500**	**$427,500**	**$577,500**	**$532,500**	**$422,500**	**$377,500**	**$347,500**	**$250,000**	**$5,092,500**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Administration & I/T Total	TID#8 Public/Private Improvements	City Portion of Public Improvements	5 to 7	$350,000	GF CIP										$350,000
	Public Safety Staffing Study/Community Survey	2026- Phase 1 and 2. Staffing Study and Community Survey. 2027. Phase 3 - Levy Refendum Support	5 to 7	$56,176	GF CIP	$50,645									$106,821
	PD Copier Update	Copier End of Life	5 to 7	$6,000	GF CIP										$6,000
	City Computer Replacements/ Camera Updates/ Council Chambers AV Updates	EOC, Police, and Muni Court PCs Upgrade Cameras for City, Council Chambers AV Updates	5 to 7	$16,700	GF CIP	$5,200	$5,200	$5,200	$5,200	$5,200	$5,200	$5,200	$5,800	$5,800	$64,700
	Upgrade AC in Council Chambers	Replacement of Current System and Addition of Second Unit	5 to 7	$24,000	GF CIP										$24,000
	Stratgeic Planning Update	Updating 2023-2026 Straetgic Plan	3	$30,000	GF CIP				$30,000				$30,000		$90,000
	Interium Market Update	Complete IMU with AA	5 to 7	$58,500	GF CIP				$120,000						$178,500
Administration & I/T Total				**$541,376**		**$69,345**	**$8,200**	**$5,200**	**$158,200**	**$5,200**	**$5,200**	**$8,200**	**$35,800**	**$5,800**	**$842,521**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	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				$6,000						$6,000
	Library Space Upgrade	Upgrades to Library Space based on plan for library developed on 2025-2026	15		Debt/Fundraising		$2,000,000								$2,000,000
	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
	Windows Wood Windows Meeting Room	Replacement of Meeting Room Windows	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
	Misc. Repairs to Library Building	Roof Gutters, Downspuouts, Handrais, Brick Repair, Windows	40	$75,000	GF CIP	$75,000		$75,000		$75,000		$75,000		$75,000	$450,000
	Self Check-out Machines	Replacement of Self Checkout Machine which are end of life	10		GF CIP	$27,000									$27,000
Library Total				**$75,000**		**$177,500**	**$2,007,550**	**$83,000**	**$36,000**	**$75,000**	**$55,000**	**$75,000**	**$0**	**$75,000**	$2,659,050

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Fire Department	Ambulance	Continue to review need. Low mileage. Department operations equipment	15 to 20		GF CIP		$350,000					$155,000			$505,000
	Ladder Truck	Replace 1996 Aerial. Department operations equipment.	25		GF CIP	$2,100,000									$2,100,000
	Chief's Vehicle	Replace 2013 SUV. Department operations equipment	10		GF CIP	$60,000									$60,000
	Engine #6	Rehab 2001 Engine.	25	$98,000	GF CIP									$800,000	$898,000
	Personal Protective Equipment	Replace 3 turnout sets and 6 helments per year. Department personnel equipment.	5 to 10	$10,000	GF CIP	$9,600	$9,800	$10,000	$10,200	$10,400	$10,600	$10,800	$11,000	$11,000	$103,400
	Thermal Imaging Cameras	The department's current thermal imaging cameras (TICs) are over 10 years old, well beyond their recommended service life and technological relevance.	10	$10,000	GF CIP	$10,000									$20,000
	Hose Replacement	Large diameter hose and assorted size hose. Department operations equipment. Replaces existing hose.	5	$7,500	GF CIP	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$80,000	$147,500
	Gas Detection Equipment	This project is to replace our aging equipment and to maintain our responders safety.	10	$7,500	GF CIP										$7,500
Fire Department Total				**$133,000**	**$0**	**$2,197,100**	**$855,300**	**$17,500**	**$17,700**	**$17,900**	**$18,100**	**$173,300**	**$18,500**	**$891,000**	**$4,339,400**

Category	Project	Project Description	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Police Department	Patrol Vehicle #701		4		GF CIP			$68,000			$70,000				$138,000
	Patrol Vehicle #702		4		GF CIP			$68,000				$70,000			$138,000
	Patrol Vehicle #703		4		GF CIP				$68,000						$68,000
	Patrol Vehicle #782	K-9 Conversion	4		CIP / K-9		$68,000								$68,000
	Patrol Vehicle #783		4		GF CIP	$68,000			$68,000					$75,000	$211,000
	Patrol Vehicle #784		4		GF CIP					$70,000					$70,000
	New Patrol Vehicle	New Patrol Vehicle= looking to test a Ford Police Interceptor Hybrid vehicle. Based on city driving, hybrid should save on fuel costs.				$67,500									$67,500
	Patrol Vehicle #778	For the 2025 fiscal year, the Police Department is requesting to purchase a new K-9 vehicle. The current 2019 Ford Interceptor is past our normal threshold for replacement and has incurred higher than expected maintenance costs over the past 2 years.	8		CIP / K-9								$70,000		$70,000
	Training Vehicle		10		GF CIP					$70,000					$70,000
	Deputy Chief Vehicle		8		GF CIP		$49,000					$70,000			$119,000
	Chief Vehicle		8		GF CIP	$49,000					$70,000				$119,000
	UTV	New UTV	10		GF CIP										$0
	Ballistic Vests	Five (5) sworn officers will be due for ballistic vest replacement in 2025.	5	$5,000	Grant/CIP	$3,500	$2,000	$2,000	$5,000	$4,000	$4,000	$2,000	$5,000	$5,000	$37,500
	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.	10-Jan	$24,000	GF CIP	$24,000	$24,000					$5,000			$77,000
	Police Dept. Office Area Improvements	Replace worn chairs and furniture within the police department.	5 to 10	$10,000	GF CIP	$10,000		$28,475	$5,000						$53,475
	Scheduling Software	Software Subscription for new scheduling software and application. Current software only produces paper calendar. New software can be accessible by phone app and allows for real-time updates. Employees can submit time off requests remotely to supervisors. Potentially eliminates Time Book redundant system.	5	$2,100	GF CIP										$2,100
	Drone	Police and Fire Departments are looking to start a joint drone unit. Drones provide aerial views of incidents and assist with Search and Rescue, Fire Response, Tactical Operations, Special Event Security, etc...	10	$20,000	GF CIP			$5,000							$25,000
	BODYCAM/IN-CAR CAMERA	New Motorolla Body Cameras. The Police Department's camera system (body-worn and in-car cameras) has reached "end of service" from Digital Ally.	5	$24,000	GF CIP	$24,902	$24,902	$24,902	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$248,706
	FLOCK SAFETY LPR	The Police Department is seeking to enter into a 2-year contract with Flock Safety to install and operate license plate recognition cameras (LPR) at four fixed locations within the City of Plymouth.	2-year	$12,000	GF CIP	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	$120,000
	Tornado Siren Replacement	Replacement of existing Tornado Siren Warning System. Estimate replacement of sirens every 3-5 years.	30+		GF CIP	$20,000									$20,000
Police Department Total				**$97,100**		**$293,202**	**$185,402**	**$209,377**	**$183,000**	**$181,000**	**$181,000**	**$198,000**	**$112,000**	**$117,000**	**$1,757,081**

APPENDIX B:

PLYMOUTH UTILITIES

10-YEAR CAPITAL IMPROVEMENT PLAN

CIP BUDGET SUMMARY - UTILITIES											
Category	**2026 Budget**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**	**2034**	**2035**	**Total**
PU - Vehicles, Machinery, Facilities	$198,000	$470,000	$185,000	$467,000	$15,000	$400,000	$250,000	$260,000	$460,000	$300,000	$3,005,000
PU - WWTP	$232,500	$200,000	$300,000	$600,000	$200,000	$5,000	$0	$0	$0	$0	$1,537,500
PU - Water & Sewer Infrastructure	$1,040,000	$560,000	$525,000	$313,000	$573,000	$478,000	$673,000	$1,073,000	$115,000	$115,000	$5,465,000
PU - SWU	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000
PU - Administration & I/T Total	$121,000	$6,500	$6,500	$6,500	$6,500	$7,000	$7,000	$7,000	$7,000	$7,500	$182,500
PU - Electric Utility	$4,188,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$22,158,000
CIP TOTAL	**$5,854,500**	**$3,236,500**	**$3,016,500**	**$3,386,500**	**$2,794,500**	**$2,890,000**	**$2,930,000**	**$3,340,000**	**$2,582,000**	**$2,422,500**	**$32,423,000**
	Utility Funding Total	$ 3,434,500.00									
	Debt Financing Total	$ 2,420,000.00									

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	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								$400,000		$400,000
	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	2024 4x4 1/2 Ton Pickup	10		Utility Funds									$60,000	$60,000
	Replace Unit 7	Purchase new F150 for water departement	10		Utility Funds									$60,000	$60,000
	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	$58,000	Utility Funds										$58,000
	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									$60,000	$60,000
	Replace Unit 12	2002 Wacker 6" Pump Trailer	20		Utility Funds										$0
	Replace Unit 13	2018 Kabota Tractor & Snow Blower for WWTP	10+		Utility Funds										$0
	Replace Unit 14	Material/Pole Trailer	20		Utility Funds										$0
	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									$60,000	$60,000
	Replace Unit 19	2012 4x4 1/2 Ton Pickup (WU)	10		Utility Funds						$60,000				$60,000
	Replace Unit 20	2013 Brush Bandit 150 Chipper	10	$100,000	Utility Funds										$100,000
	Replace Unit 21	2008 Mercury Mountaineer (WWTP)	10		Utility Funds										$0
	Replace Unit 22	2019 F150 Reg Cab Long Box 4x4	10		Utility Funds			$37,000							$37,000
	Replace Unit 24	2022 F150 Reg Cab Long box 4x4	10		Utility Funds								$60,000		$60,000
	Replace Unit 25	2021 F150 4x4 1/2 Ton Pickup (WWTP).	10		Utility Funds							$60,000			$60,000
	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							$200,000			$200,000
	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			$10,000							$10,000
	Replace Unit 32	2007 Load Trail Dump Trailer	20		Utility Funds				$15,000						$15,000
	Replace Unit 33	2012 Chilton 3,000 LB Utility Trailer	20		Utility Funds										$0
	Replace Unit 34	2022 4x4 F350 Service Body w/Tommy Gate	10		Utility Funds						$80,000				$80,000
	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	2024 4x4 1/2 Ton Pickup 2/Cap	10		Utility Funds									$60,000	$60,000
	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
	New UTV	Add a UTV to the Electric Fleet to be used for pulling spider ropes, line clearance, line maintenance, inspections, backyard and rural work.	10	$40,000	Utility Funds										$40,000
	Replace Unit 40/41	2022 OMJC Traffic Lights	10		Utility Funds		$85,000								$85,000
PU - Vehicles, Machinery, Facilities				**$198,000**		**$470,000**	**$185,000**	**$467,000**	**$15,000**	**$400,000**	**$250,000**	**$260,000**	**$460,000**	**$300,000**	**$3,005,000**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
PU - Water & Sewer Infrastructure	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	$450,000									$450,000
	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	$45,000									$45,000
	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+	$500,000	DEBT										$500,000
	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 termini. 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 termini. 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	$38,000	$38,000	$38,000	$38,000	$38,000	$40,000	$378,000
	Pressure Reducing Valves (PRV) Rehab	Repair and refurbish the existing PRV.	10	$13,000	Utility Funds										$13,000
	Sanitary Sewer Rehab	Repair areas from Televising Report.	30+	$25,000	Utility Funds	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$205,000
	Well Rehab	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	$50,000	Utility Funds	$50,000		$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$485,000
PU - Water & Sewer Infrastructure				**$625,000**		**$872,000**	**$197,000**	**$512,000**	**$313,000**	**$573,000**	**$478,000**	**$673,000**	**$1,073,000**	**$115,000**	**$5,431,000**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
PU - Administration & I/T Total	Utility Computer Replacements	IT Upgrades	5	$6,000	Utility Funds	$6,500	$6,500	$6,500	$6,500	$7,000	$7,000	$7,000	$7,000	$7,500	$67,500
	Cameras	Camera Upgrades	5	$10,000	Utility Funds										$10,000
	Utility Facility Needs Assessment	Full facilities needs assessment for the Utilities based on upcoming growth for planning purposes	20	$100,000	Utility Funds/TIDs										$100,000
	Utility Furniture	Replace Conference Room Chairs that are falling apart	5	$5,000	Utility Funds										$5,000
PU - Administration & I/T Total				**$121,000**		**$6,500**	**$6,500**	**$6,500**	**$6,500**	**$7,000**	**$7,000**	**$7,000**	**$7,000**	**$7,500**	**$182,500**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
PU - SWU	Mullet River Outfall Pipe	Replace existing failing outfall pipe from Fairview Drive to Mullet River. Timing this with the drawdown of the Mill Pond for the Dam Project. 400-ft of pipe and catchbasins on Fairview.	50	$75,000	Utility Funds										$75,000
PU - Water & Sewer Infrastructure				**$75,000**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	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+	$2,000,000	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	$20,000,000
	Fiber Substation #5	Extension of Fiber to Sub#5	30+	$650,000	Utility Funds/WPPI Debt										$650,000
	Construct Storage Facility	Facility needed to store Utility materials out of the elements. Grading land in 2024. Construct building in future years	50+	$1,500,000	Debt										$1,500,000
	MEUW Regional Safety Program	MEUW Regional Safety Program which will help us develop, complete and keep updated policies, procedures, programs and training.	1	$8,000	Utility Funds										$8,000
	Electric System Study	Plan for the next 15 years of the electric department.	15	$30,000	Utility Funds										$30,000
PU - Electric Utility				**$4,188,000**		**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$22,158,000**

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2026 Budget	Funding	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
PU - WWTP	Ferric Acid Pump	Replace existing pump with a digital pump. Existing pump is 20+ years old.	15	$7,500	Utility Funds										$7,500
	Secondary Digester Cover	Rehab secondary digester cover.	20		Utility Funds	$200,000									$200,000
	Asphalt Driveway Maintenance	Crackfilling	15		Utility Funds					$5,000					$5,000
	Bar Screen	Rehab Bar Screen	20		Utility Funds		$300,000								$300,000
	Influent Pump	Purchse new pump for influent. Current pump is from 1978.	20	$55,000	Utility Funds										$55,000
	Grit System and Grit Washer	Air Compressor. Replace the existing air compressor due to age.	20		Utility Funds			$600,000							$600,000
	WAS/RAS pump	Purchase two (2) WAS and one (1) RAS pump to replace the existing pumps from 1978.	30	$110,000	Utility Funds										$110,000
	Filter Building - Enginnering/Planning Study	Filter building upgrade planning	5	$30,000	Utility Funds										$30,000
	Force Main Enginnering	Enginnering work for force main project	5	$30,000	Utility Funds										$30,000
	Secondary Clarifier	Rehab Secondary Clarifier. Maintenance	20		Utility Funds				$200,000						$200,000
PU - WWTP				**$232,500**		**$200,000**	**$300,000**	**$600,000**	**$200,000**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$1,537,500**

APPENDIX C:

LINE-ITEM BUDGET SUMMARY

Fund	Fund Description	Projected Fund Balance 01/01/2026	Projected Total Revenues	Projected Total Expenditures	Rev over Exp	Projected Fund Balance 12/31/2026	2025 Property Tax Contribution
10	General Fund	3,628,818	9,279,547	9,279,547	-	3,628,818	2,704,570
30	Debt Service Fund	4,405	604,153	604,153	-	4,405	435,796
40	City Capital Fund	2,188,019	5,447,054	5,216,976	230,078	2,418,097	1,613,388
	Special Revenue Funds						
20	Committed Fund	451,830	239,809	199,413	40,396	492,226	
21	Revolving Loan Fund	2,551,975	35,000	5,584	29,416	2,581,391	
22	USDA Revolving Loan Fund	406,991	10,000	1,000	9,000	415,991	
24	Garbage & Recycling Fund	76,204	541,095	541,095	-	76,204	41,310
25	Housing CDBG Fund	646,865	2,000	2,000	-	646,865	
26	Water Sewer Lateral RLF	525,887	6,000	2,923	3,077	528,964	
27	Housing Increment Fund	2,520,179	5,000	2,241	2,759	2,522,938	
42	TIF 5	(458,523)	399,902	179,822	220,080	(238,443)	
43	TIF 6	(702,333)	123,059	98,085	24,974	(677,359)	
44	TIF 7	(71,350)	28,949	7,616	21,333	(50,017)	
45	TIF 8	1,945,708	128,809	2,294,754	(2,165,945)	(220,237)	
65	Stormwater Utility	(73,943)	178,102	178,102	-	(73,943)	178,102
	Internal Service Funds						
71	Health Fund	2,891,390	1,061,900	1,203,166	(141,266)	2,750,124	522,166
72	Risk Fund	437,290	299,984	303,283	(3,299)	433,991	150,224
	Total Governmental Funds	**16,969,412**	**18,390,363**	**20,119,760**	**(1,729,397)**	**15,240,015**	**5,645,556**
60	Electric Utility-Op		26,455,447	25,473,003	982,444		
62	Water Utility		2,464,393	2,158,898	305,495		
63	Sewer Utility		2,839,562	2,533,807	305,755		
64	Utility Admin						
	Enterprise Utility	**100,952,997**	**31,759,402**	**30,165,708**	**1,593,694**	**102,546,691**	
	All Funds Total	**117,922,409**	**50,149,765**	**50,285,468**	**(135,703)**	**117,786,706**	**5,645,556**