

**CITY OF PLYMOUTH, WISCONSIN
TUESDAY, NOVEMBER 11, 2025 COMMON COUNCIL MEETING
7:00 PM COUNCIL CHAMBERS, ROOM 302
128 SMITH ST. PLYMOUTH, WI 53073**

AGENDA

- 1. Call to order and roll call:**
- 2. Pledge of Allegiance.**
- 3. Approval of the Consent Agenda (Alderspersons may request removal of item(s), or part thereof without debate or vote):**
 - A. Approve minutes of the meeting held Tuesday, October 28, 2025**
 - B. Approve City and Utility Reports:**
 - I. List of City & Utility Vouchers dated 10/01/2025 – 10/31/2025**
 - C. Minutes acknowledged for filing — Police & Fire Commission: October 7 – Community Television: October 13 – Committee of the Whole: October 28**
 - D. Building Report for October 2025 – 33 Permits at \$2,751,934**
 - E. Approve Request from Chamber of Commerce to Allow Alcohol During Holiday Parade on November 28**
 - F. Approve Request from Plymouth Art Center to Allow Alcohol During Sartori Big Cheese Drop on December 31**
- 4. Audience Comments: Citizens comments must be recognized by the mayor or presiding officer and are limited to three minutes per person from those signed in on the registration sheet located at the back of the Council Chambers prior to the start of the meeting.**
- 5. Items removed from Consent Agenda:**
- 6. Public Hearing followed by Discussion and Action:**
 - A. Resolution No. 12 Adopting the Annual Budget, Making Appropriations, and Levying 2025 Property Taxes - Tim Blakeslee, City Administrator/Utilities Manager**
 - B. Ordinance No. 17 Amending Sections 13-1-32, 13-1-36, 13-1-37, and 13-1-92 of the Zoning Code, City of Plymouth, Wisconsin Regarding Public Parking Lots and Utilities Uses – Jack Johnston, Assistant City Administrator / Community Development Director**
- 7. Resolution:**
 - A. No. 13 Resolution of the City of Plymouth Approving and Accepting Ownership and Dedication of the Public Improvements Constructed by Wangard Development LLC – Tim Blakeslee, City Administrator/Utilities Manager**

8. **New Business:**
 - A. **Discussion and Possible Approval of Ski Hill license Agreement Update– Tim Blakeslee, City Administrator/Utilities Manager**
 - B. **Discussion and Possible Action on Extraterritorial Certified Survey Map (CSM); W5936 Mooney Road (parcel number 59016216140 and 59016216170 – located on Mooney Rd in the Town of Plymouth – Jack Johnston, Assistant City Administrator / Community Development Director**
 - C. **Discussion and Possible Action on Extraterritorial Final Plat; parcel number 59016219382 and 59016219321, located near the intersection of CTH C and Willow Rd in the Town of Plymouth, for a 10-lot Residential Subdivision called “The Preserve at Plymouth”– Jack Johnston, Assistant City Administrator / Community Development Director**
 - D. **Discussion and Possible Approval of Bid for Clarifier Rehabilitation with Sabel Mechanical – Cathy Austin, Director of Public Works**
 - E. **Discussion and Possible Action on Easement Agreement with Wisconsin Public Service (WPS): 59271817210 450 W Main St. (Nutt Hill) – Cathy Austin, Director of Public Works**
 - F. **Discussion and Possible Approval of Bids from AJ Construction for Substation Fiber Extension Project – Tim Blakeslee, City Administrator/Utilities Manager**
9. **Entertain a Motion to go into Closed Session for the following:**

Pursuant to Wis. Stat. 19.85(e) deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining require a closed session – Neumann Development Agreement
10. **Entertain a Motion to go into Open Session**
11. **Discussion and Possible Action on Closed Session Item**
12. **Adjourn to 7:00 PM on Tuesday, November 25, 2025**

It is likely a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the City of Plymouth ADA Coordinator Leah Federwisch, located in the Plymouth Utilities office at 900 County Road PP, Plymouth, WI or call 920-893-3853.

**CITY OF PLYMOUTH, WISCONSIN
TUESDAY, OCTOBER 28, 2025 COMMON COUNCIL MEETING
7:00 PM COUNCIL CHAMBERS, ROOM 302
128 SMITH ST. PLYMOUTH, WI 53073**

UNOFFICIAL MINUTES

1. **Call to order and roll call:** Mayor Pohlman called the meeting to order at 7:00 PM. On the call of the roll, the following were present: Angie Matzdorf, Jeff Tauscheck, Diane Gilson, Dana Haucke, Mike Penkwitz, John Binder and Kevin Sande. Also present: Assistant Administrator / Community Development Director Jack Johnston, City Attorney Fieber, Deputy Chief Matt Starker, Fire Chief Ryan Pafford, Electrical Operation Manager Ryan Roehrborn, and City Clerk/Deputy Treasurer Anna Voigt.
2. **Pledge of Allegiance.**
3. **Approval of the Consent Agenda (Alderspersons may request removal of item(s), or part thereof without debate or vote):** Motion was made by Tauscheck/Penkowitz to approve the consent agenda. Upon the call of the roll, all voted aye. Motion carried.
 - A. **Approve minutes of the meeting held Tuesday, October 14, 2025**
 - B. **Approve City and Utility Reports:**
 - I. **Electric, Water and Sewer Sales Report – September 2025**
 - II. **Utility Related Write Offs for October 2025 - \$.20**
 - C. **Minutes acknowledged for filing —Committee of the Whole: September 9**
 - D. **2025 Sheboygan County Fair After Action Report**
 - E. **Approve Sheboygan County Sheriff's Department Annual Joint Powers Agreement 2026**
4. **Audience Comments: Citizens comments must be recognized by the mayor or presiding officer and are limited to three minutes per person from those signed in on the registration sheet located at the back of the Council Chambers prior to the start of the meeting.** Randy Pietsch came to speak about the ATC lines going on his property.
5. **Items removed from Consent Agenda: None**
6. **Proclamation:**
 - A. **Recognition of Nathaniel Goldmann for the Gold Medal of Achievement in Royal Rangers** – Motion was made by Binder/Matzdorf to approve the proclamation. A unanimous aye vote was cast. Motion was carried.
7. **Public Hearing followed by Discussion and Action:**
 - A. **Ordinance No. 16 An Ordinance Amending Section 13-1-192(c) of the Zoning Code, City of Plymouth, Wisconsin Regarding Notices for Zoning Code/Maps Amendment Applications** – Mayor Pohlman opened the public hearing at 7:06 PM. Assistant City Administrator / Community Development Director Johnston explained that in June 2021 the Council passed an update to the Zoning Code. During this ordinance update, it appears as though the requirement to notice nearby property owners for amendments to the zoning map may have been inadvertently removed. A class 2 notice is still required by code for this process, but a direct mailing to nearby property owners within a certain distance of the subject property is not currently required in the City code. With no other comments the Mayor closed the public hearing at 7:07 PM. Motion was made by Tauscheck/Penkowitz to approve Ordinance 16. Upon the call of the roll, all voted aye. Motion carried.

8. New Business:

A. Presentation and Annual Update from Generations: Meghann Weeden the Interim Executive Director from Generations gave a presentation on everything going on at Generations. She highlighted the Parkinson's disease program, Gen T program, and evening classes starting in 2026.

B. Discussion and Possible Action on Electric Facility Needs Study – Electric Operations Manager Roehrborn explained that the 2026 draft budget includes an Electric Systems Study. This study will establish a well-structured roadmap to ensure the electric system can continue to meet current and future needs efficiently. The last full study was conducted in 2016. Motion was made by Matzdorf/Tauscheck to approve the Electrical System Study with Forster Electrical Engineering. Upon the call of the roll, all voted aye. Motion carried.

9. Adjourn to 7:00 PM on Tuesday, November 11, 2025: Motion was made by Tauscheck/Matzdorf to adjourn the meeting by 7:21 PM. A unanimous aye vote was cast. Motion carried.

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Invoice Detail.GL account = "0100100001000"-"2200567002200","2400111000000"-"8000232000000"

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10092							
10092	ALTEC INDUSTRIES INC	13246272	FREIGHT	10/07/2025	36.47	36.47	10/17/2025
10092	ALTEC INDUSTRIES INC	13246272	HANDLE, UPPER CAP	10/07/2025	328.47	328.47	10/17/2025
Total 10092:					364.94	364.94	
10135							
10135	PFEIFER'S MILL	235907	GRASS SEED	09/03/2025	130.00	130.00	10/17/2025
10135	PFEIFER'S MILL	235957	GRASS SEED	09/04/2025	260.00	260.00	10/17/2025
Total 10135:					390.00	390.00	
10175							
10175	AURORA HEALTH CARE	691772	VENIPUNCTURE - JOHNSON	10/13/2025	25.00	25.00	10/24/2025
Total 10175:					25.00	25.00	
10305							
10305	BOARDMAN & CLARK LLP	307265	LEGAL SERVICE	09/22/2025	400.00	400.00	10/17/2025
Total 10305:					400.00	400.00	
10325							
10325	BORDER STATES ELECTRIC SU	931194970	BUSHING, STANDOFF INSULAT	09/26/2025	1,570.05	1,570.05	10/03/2025
10325	BORDER STATES ELECTRIC SU	931194970	SHIPPING	09/26/2025	30.07	30.07	10/03/2025
10325	BORDER STATES ELECTRIC SU	931273157	COLD SHRINK	10/09/2025	551.20	551.20	10/24/2025
10325	BORDER STATES ELECTRIC SU	931273157	SHIPPING	10/09/2025	64.56	64.56	10/24/2025
10325	BORDER STATES ELECTRIC SU	931281287	NUMBER STICKER 2	10/10/2025	204.06	204.06	10/24/2025
10325	BORDER STATES ELECTRIC SU	931281287	NUMBER STICKER 4	10/10/2025	204.06	204.06	10/24/2025
10325	BORDER STATES ELECTRIC SU	931281287	SHIPPING	10/10/2025	16.14	16.14	10/24/2025
10325	BORDER STATES ELECTRIC SU	931299685	TERMINATOR, ELBOW 1/0 SOL	10/14/2025	2,276.40	2,276.40	10/31/2025
10325	BORDER STATES ELECTRIC SU	931299685	SHIPPING	10/14/2025	46.82	46.82	10/31/2025
10325	BORDER STATES ELECTRIC SU	931299697	NUMBER STICKER 5	10/14/2025	204.06	204.06	10/31/2025
10325	BORDER STATES ELECTRIC SU	931299697	SHIPPING	10/14/2025	16.14	16.14	10/31/2025
10325	BORDER STATES ELECTRIC SU	931299707	ARRESTER, CLASS 9/10KV - VA	10/14/2025	2,752.70	2,752.70	10/31/2025
10325	BORDER STATES ELECTRIC SU	931299707	SHIPPING	10/14/2025	97.45	97.45	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307382	25 KVA 12470GY/7200 X 24940G	10/15/2025	3,164.68	3,164.68	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER A	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER E	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER I	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER T	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER W	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	NUMBER STICKER 0	10/15/2025	204.06	204.06	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	NUMBER STICKER 1	10/15/2025	204.06	204.06	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	NUMBER STICKER 3	10/15/2025	204.06	204.06	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	NUMBER STICKER 6	10/15/2025	204.06	204.06	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	LETTER STICKER D	10/15/2025	136.04	136.04	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307396	SHIPPING	10/15/2025	17.52	17.52	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307408	BUSHING, PROTECTIVE CAP 25	10/15/2025	1,478.75	1,478.75	10/31/2025
10325	BORDER STATES ELECTRIC SU	931307408	SHIPPING	10/15/2025	26.42	26.42	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10325:					14,353.56	14,353.56	
10423							
10423	C&M HYDRAULIC TOOL SUPPL	0183369-in	TOOL REPAIR	10/23/2025	304.57	304.57	10/31/2025
10423	C&M HYDRAULIC TOOL SUPPL	0183369-in	FREIGHT	10/23/2025	9.35	9.35	10/31/2025
Total 10423:					313.92	313.92	
10930							
10930	AURORA EAP	CINV021484	EAP - CITY	09/30/2025	253.80	253.80	10/24/2025
10930	AURORA EAP	CINV021484	EAP - UTILITIES	09/30/2025	140.40	140.40	10/24/2025
Total 10930:					394.20	394.20	
11025							
11025	FASSE DECORATING CENTER	8JLGX	EVERGREEN GOLF COURSE M	10/03/2025	65.95	65.95	10/17/2025
11025	FASSE DECORATING CENTER	K87ZF	STREET SIGNS & MARKINGS M	10/17/2025	71.78	71.78	10/31/2025
11025	FASSE DECORATING CENTER	K9NAU	EVERGREEN GOLF COURSE M	10/13/2025	124.20	124.20	10/17/2025
11025	FASSE DECORATING CENTER	RPEWU	EVERGREEN GOLF COURSE M	10/17/2025	13.98	13.98	10/31/2025
11025	FASSE DECORATING CENTER	V7HPK	STREET SIGNS & MARKINGS M	10/20/2025	71.78-	71.78-	10/31/2025
Total 11025:					204.13	204.13	
11027							
11027	FASTENAL CO	162363	EQUIPMENT MAINTENANCE	09/25/2025	7.70	7.70	10/10/2025
11027	FASTENAL CO	wiply162326	EQUIPMENT MAINTENANCE	09/22/2025	321.52	321.52	10/31/2025
Total 11027:					329.22	329.22	
11040							
11040	FELDMANN SALES & SERVICE I	47939	EVERGREEN GOLF COURSE E	10/15/2025	216.24	216.24	10/31/2025
11040	FELDMANN SALES & SERVICE I	47940	PARKS EQUIPMENT REPAIR &	10/15/2025	79.78	79.78	10/31/2025
Total 11040:					296.02	296.02	
11155							
11155	GRITTS AUTO SERVICE	45143	FLEET VEHICLE SERVICE	10/01/2025	61.15	61.15	10/17/2025
11155	GRITTS AUTO SERVICE	45473	FLEET VEHICLE SERVICE	10/01/2025	97.72	97.72	10/17/2025
11155	GRITTS AUTO SERVICE	45569	FLEET VEHICLE SERVICE	10/15/2025	131.48	131.48	10/31/2025
Total 11155:					290.35	290.35	
11180							
11180	H & H UTILITY EXCAVATING INC	4001436-01	EXCAVATING-ELECTRIC DEPT	10/13/2025	3,128.78	3,128.78	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001437-01	EXCAVATING-ELECTRIC DEPT	09/30/2025	2,302.50	2,302.50	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001437-02	EXCAVATING-ELECTRIC DEPT	10/07/2025	211.50	211.50	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001439-01	EXCAVATING-ELECTRIC DEPT	10/07/2025	449.42	449.42	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001440-01	EXCAVATING-ELECTRIC DEPT	10/07/2025	534.00	534.00	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001440-02	EXCAVATING-ELECTRIC DEPT	10/10/2025	1,217.10	1,217.10	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001441-01	EXCAVATING-ELECTRIC DEPT	10/07/2025	182.52	182.52	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001442-01	EXCAVATING-ELECTRIC DEPT	09/30/2025	5,488.06	5,488.06	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001443-01	EXCAVATING-ELECTRIC DEPT	10/09/2025	10,184.18	10,184.18	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001445-01	EXCAVATING-ELECTRIC DEPT	10/01/2025	556.15	556.15	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001446-01	EXCAVATING-ELECTRIC DEPT	10/01/2025	1,482.68	1,482.68	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001447-01	EXCAVATING-ELECTRIC DEPT	10/02/2025	7,283.08	7,283.08	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001448-01	EXCAVATING-ELECTRIC DEPT	10/06/2025	7,233.84	7,233.84	10/24/2025
11180	H & H UTILITY EXCAVATING INC	400144901	EXCAVATING-ELECTRIC DEPT	10/14/2025	462.14	462.14	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
11180	H & H UTILITY EXCAVATING INC	4001450-01	EXCAVATING-ELECTRIC DEPT	10/01/2025	3,498.40	3,498.40	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001451-01	EXCAVATING-ELECTRIC DEPT	10/07/2025	5,516.13	5,516.13	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001452-01	EXCAVATING-ELECTRIC DEPT	10/02/2025	985.74	985.74	10/24/2025
11180	H & H UTILITY EXCAVATING INC	4001453-01	EXCAVATING-ELECTRIC DEPT	10/08/2025	3,011.61	3,011.61	10/24/2025
11180	H & H UTILITY EXCAVATING INC	400145401	EXCAVATING-ELECTRIC DEPT	10/14/2025	2,446.96	2,446.96	10/31/2025
Total 11180:					56,174.79	56,174.79	
11615							
11615	LENLING PROPERTY MANAG	10994	512 SUMMIT ST LAWN CARE	10/06/2025	155.00	155.00	10/10/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	130.00	130.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	940.00	940.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	755.00	755.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	525.00	525.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	375.00	375.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	1,180.00	1,180.00	10/17/2025
11615	LENLING PROPERTY MANAG	STMNT SEPT	LAWN SERVICE	10/01/2025	990.00	990.00	10/17/2025
Total 11615:					5,050.00	5,050.00	
11687							
11687	MARTELLE WATER TREATMEN	29960	WATER TREATMENT	09/27/2025	5,327.14	5,327.14	10/31/2025
11687	MARTELLE WATER TREATMEN	30148	WATER TREATMENT	09/22/2025	5,198.49	5,198.49	10/10/2025
11687	MARTELLE WATER TREATMEN	30194	WALCHEM PUMP	09/26/2025	1,235.00	1,235.00	10/17/2025
11687	MARTELLE WATER TREATMEN	30222	WATER TREATMENT	09/30/2025	257.55	257.55	10/17/2025
11687	MARTELLE WATER TREATMEN	30222	DELIVERY CHARGE	09/30/2025	50.00	50.00	10/17/2025
Total 11687:					12,068.18	12,068.18	
11815							
11815	MIKE BURKART FORD INC	405734	VEHICLE MAINTENANCE - POLI	05/27/2037	849.21	849.21	10/10/2025
11815	MIKE BURKART FORD INC	405841	FLEET VEHICLE MAINTANANCE	10/08/2025	69.30	69.30	10/24/2025
11815	MIKE BURKART FORD INC	405865	VEHICLE MAINTENANCE - POLI	09/26/2025	62.30	62.30	10/10/2025
11815	MIKE BURKART FORD INC	405956	VEHICLE MAINTENANCE - POLI	10/01/2025	62.30	62.30	10/10/2025
Total 11815:					1,043.11	1,043.11	
11835							
11835	MILLER & BOELDT INC	091965	TREE CONTROL EQUIPMENT R	10/08/2025	21.00	21.00	10/17/2025
11835	MILLER & BOELDT INC	091989	GARAGE LARGE EQUIPMENT R	10/17/2025	123.41	123.41	10/31/2025
Total 11835:					144.41	144.41	
11875							
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	EE CONTRIBUTION-UTILITIES	10/15/2025	474.83	474.83	10/17/2025
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	BASIC PREMIUM-UTILITIES	10/15/2025	375.41	375.41	10/17/2025
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	ER CONTRIBUTION-UTILITIES	10/15/2025	75.08	75.08	10/17/2025
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	EE CONTRIBUTION-CITY	10/15/2025	627.67	627.67	10/17/2025
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	BASIC PREMIUM-CITY	10/15/2025	397.49	397.49	10/17/2025
11875	SECURIAN FINANCIAL GROUP I	Nov 2025 Stmn	ER CONTRIBUTION-CITY	10/15/2025	79.50	79.50	10/17/2025
Total 11875:					2,029.98	2,029.98	
12085							
12085	O & W COMMUNICATIONS	73193	IP PHONE - CITY HALL	10/23/2025	532.89	532.89	10/31/2025
Total 12085:					532.89	532.89	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
12207							
12207	PLYMOUTH HIGH SCHOOL	10725STMT	YEARBOOK - LIBRARY	10/07/2025	70.00	70.00	10/10/2025
Total 12207:					70.00	70.00	
12230							
12230	PIGGLY WIGGLY	9-29-2025	LUNCH FOR ERIC FALK 30 YRS	09/29/2025	26.96	26.96	10/03/2025
12230	PIGGLY WIGGLY	9-29-2025 #2	ERIC F 30TH ANNIVERSARY LU	09/29/2025	328.75	328.75	10/03/2025
Total 12230:					355.71	355.71	
12250							
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	19.51	19.51	10/03/2025
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	60.14	60.14	10/03/2025
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	36.95	36.95	10/03/2025
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	2.98	2.98	10/03/2025
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	125.00	125.00	10/03/2025
12250	PLYMOUTH UTILITIES-PC	STMT093025	PETTY CASH	09/30/2025	33.90	33.90	10/03/2025
Total 12250:					278.48	278.48	
12315							
12315	PUBLIC SERVICE COMMISSION	RA26-I-04740	ADVANCE ASSESSMENT	09/29/2025	6,266.00	6,266.00	10/17/2025
12315	PUBLIC SERVICE COMMISSION	RA26-I-04740	ADVANCE ASSESSMENT	09/29/2025	12,260.13	12,260.13	10/17/2025
12315	PUBLIC SERVICE COMMISSION	RA26-I-04740	ADVANCE ASSESSMENT	09/29/2025	8,719.00	8,719.00	10/17/2025
Total 12315:					27,245.13	27,245.13	
12360							
12360	RADIAN RESEARCH INC	PS69580	WATT-NET PLUS™ ANNUAL SU	10/08/2025	1,202.26	1,202.26	10/24/2025
Total 12360:					1,202.26	1,202.26	
12400							
12400	RESCO INC	3088647	DISCOUNT	09/23/2025	.93-	.93-	10/31/2025
12400	RESCO INC	3088647	#4 TENSION SLEEVE	09/23/2025	109.50	109.50	10/31/2025
12400	RESCO INC	3088647	WIRE, "BRENAU" URD 3/C-1/0 #	09/23/2025	1,473.20	1,473.20	10/31/2025
12400	RESCO INC	3088647	GUARD, "U" PLASTIC 2" X 10 F	09/23/2025	278.80	278.80	10/31/2025
12400	RESCO INC	3088648	JACKET, TERMINATING COLD S	09/23/2025	485.50	485.50	10/10/2025
12400	RESCO INC	3088648	DISC	09/23/2025	.24-	.24-	10/10/2025
12400	RESCO INC	3089463	AMPACT CONNECTOR 477-4	09/30/2025	2,472.67	2,472.67	10/17/2025
12400	RESCO INC	3089463	DISCOUNT	09/30/2025	1.24-	1.24-	10/17/2025
12400	RESCO INC	3089532	SPLICE, 600V URD REPAIR JKT	09/30/2025	758.60	758.60	10/17/2025
12400	RESCO INC	3089532	DISCOUNT	09/30/2025	.38-	.38-	10/17/2025
12400	RESCO INC	3091227	DISCOUNT	10/15/2025	3.12-	3.12-	10/31/2025
12400	RESCO INC	3091227	BARE #4SOL CU DSA 200FT	10/15/2025	4,080.00	4,080.00	10/31/2025
12400	RESCO INC	3091227	CLAMP HOT LINE 6 1/0TO 8-1/0	10/15/2025	2,150.00	2,150.00	10/31/2025
12400	RESCO INC	3091695	PAD, SGL TRANS BASEMENT FI	10/20/2025	5,745.60	5,745.60	10/31/2025
12400	RESCO INC	3091695	DISCOUNT	10/20/2025	2.87-	2.87-	10/31/2025
12400	RESCO INC	3091743	TERMINATOR, OUTDOOR 1/0 -4	10/20/2025	2,949.61	2,949.61	10/31/2025
12400	RESCO INC	3091743	DISCOUNT	10/20/2025	1.48-	1.48-	10/31/2025
12400	RESCO INC	3091900	ARRESTER, ELBOW 9/10KV MO	10/21/2025	1,551.10	1,551.10	10/31/2025
12400	RESCO INC	3091900	TERMINATOR, ELBOW 1/0 SOL	10/21/2025	951.45	951.45	10/31/2025
12400	RESCO INC	3091900	BLOCK, TRANSFORMER 4 HOL	10/21/2025	232.68	232.68	10/31/2025
12400	RESCO INC	3091900	GUARD, "U" PLASTIC 3" X 10 F	10/21/2025	401.12	401.12	10/31/2025
12400	RESCO INC	3091900	GUARD, "U" PLASTIC 4" X 10 F	10/21/2025	172.20	172.20	10/31/2025
12400	RESCO INC	3091900	5/8 X 10" MACHINE BOLT	10/21/2025	233.00	233.00	10/31/2025
12400	RESCO INC	3091900	SPOOL INSULATOR	10/21/2025	94.64	94.64	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
12400	RESCO INC	3091900	C- BISCUIT COPPER CONNECT	10/21/2025	398.00	398.00	10/31/2025
12400	RESCO INC	3091900	ARRESTER GROUND CONNEC	10/21/2025	2,274.00	2,274.00	10/31/2025
12400	RESCO INC	3091900	DISCOUNT	10/21/2025	3.15-	3.15-	10/31/2025
12400	RESCO INC	3091901	PEDESTAL, SGL PH PRI JUNCT	10/21/2025	3,978.51	3,978.51	10/31/2025
12400	RESCO INC	3091901	DISCOUNT	10/21/2025	1.99-	1.99-	10/31/2025
12400	RESCO INC	3091902	GUARD, "U" PLASTIC 4" X 10 F	10/21/2025	344.40	344.40	10/31/2025
12400	RESCO INC	3091902	DISCOUNT	10/21/2025	.17-	.17-	10/31/2025
12400	RESCO INC	3091902	FREIGHT	10/21/2025	.01	.01	10/31/2025
12400	RESCO INC	3091903	TERMINATOR, ELBOW 1/0 SOL	10/21/2025	1,902.90	1,902.90	10/31/2025
12400	RESCO INC	3091903	DISCOUNT	10/21/2025	.95-	.95-	10/31/2025
12400	RESCO INC	3091904	GUARD, "U" PLASTIC 2" X 10 F	10/21/2025	418.00	418.00	10/31/2025
12400	RESCO INC	3091904	GUARD, "U" PLASTIC 3" X 10 F	10/21/2025	802.13	802.13	10/31/2025
12400	RESCO INC	3091904	DISCOUNT	10/21/2025	.61-	.61-	10/31/2025
Total 12400:					34,240.49	34,240.49	
12575							
12575	SHEBOYGAN COUNTY HIGHWA	139345	STREET REPAIR MATERIALS	08/31/2025	3,135.91	3,135.91	10/31/2025
12575	SHEBOYGAN COUNTY HIGHWA	139345	BRIDGES AND GUARDRAILS	08/31/2025	673.86	673.86	10/31/2025
12575	SHEBOYGAN COUNTY HIGHWA	139647	STREET REPAIR MATERIALS	09/30/2025	591.81	591.81	10/24/2025
Total 12575:					4,401.58	4,401.58	
12696							
12696	STOP PROCESSING CENTER	21009	AUTOPAY SERVICE	10/01/2025	22.36	22.36	10/10/2025
Total 12696:					22.36	22.36	
12705							
12705	WI STATE LABORATORY OF HY	30037933	PROFICIENCY TESTING	10/01/2025	292.00	292.00	10/17/2025
Total 12705:					292.00	292.00	
12750							
12750	SUPERIOR CHEMICAL LLC	426098	DIRECT HIT BEE SPRAY	10/01/2025	181.72	181.72	10/10/2025
12750	SUPERIOR CHEMICAL LLC	426512	PARKS JANITORIAL	10/02/2025	77.88	77.88	10/10/2025
12750	SUPERIOR CHEMICAL LLC	428077	CITY HALL JANITORIAL	10/23/2025	99.26	99.26	10/31/2025
Total 12750:					358.86	358.86	
12825							
12825	PLYMOUTH GLASS	1088	WINDOW REPAIR - UTILITIES	09/25/2025	125.00	125.00	10/03/2025
Total 12825:					125.00	125.00	
12882							
12882	SPECTRUM	152367101100	INTERNET	10/01/2025	131.94	131.94	10/10/2025
12882	SPECTRUM	160218701100	PHONE LINES - UTILITIES	10/01/2025	160.00	160.00	10/10/2025
12882	SPECTRUM	160218701100	PHONE - FIRE	10/01/2025	40.00	40.00	10/10/2025
12882	SPECTRUM	160218701100	PHONE - POLICE	10/01/2025	40.00	40.00	10/10/2025
12882	SPECTRUM	160218701100	PHONE LINES - CITY	10/01/2025	120.00	120.00	10/10/2025
12882	SPECTRUM	160218701100	INTERNET	10/01/2025	819.00	819.00	10/10/2025
12882	SPECTRUM	160218701100	PRI - UTILITIES	10/01/2025	280.90	280.90	10/10/2025
12882	SPECTRUM	160218701100	PRI - CITY	10/01/2025	138.36	138.36	10/10/2025
12882	SPECTRUM	CH STMT 10-1	POLICE CABLE TV	10/15/2025	46.85	46.85	10/24/2025
12882	SPECTRUM	YC STMT 10-1	UTILITIES - YOUTH CENTER	10/15/2025	15.61	15.61	10/24/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 12882:					1,792.66	1,792.66	
12965							
12965	US CELLULAR	0761660124	CELL PHONE - EMPLOYEES	10/08/2025	1,935.64	1,935.64	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONE - STREETS	10/08/2025	42.50	42.50	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONES - PARKS	10/08/2025	43.00	43.00	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONES - POLICE	10/08/2025	397.25	397.25	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONE SERVICE (FIRE)	10/08/2025	359.00	359.00	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONE SERVICE (UTILITI	10/08/2025	695.38	695.38	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONES -LIBRARY	10/08/2025	40.49	40.49	10/17/2025
12965	US CELLULAR	0761660124	CELL PHONES - CITY	10/08/2025	40.49	40.49	10/17/2025
Total 12965:					3,553.75	3,553.75	
12990							
12990	UTILITY SALES & SERVICE INC	0216967-IN	FLEET VEHICLE MAINTENANCE	10/14/2025	68.27	68.27	10/31/2025
12990	UTILITY SALES & SERVICE INC	0216967-IN	FREIGHT	10/14/2025	37.41	37.41	10/31/2025
12990	UTILITY SALES & SERVICE INC	0217000-IN	GARAGE SMALL EQUIPMENT &	10/23/2025	20.00	20.00	10/31/2025
12990	UTILITY SALES & SERVICE INC	0217000-IN	FREIGHT	10/23/2025	24.26	24.26	10/31/2025
12990	UTILITY SALES & SERVICE INC	216898	AUGER LATCH	09/29/2025	74.83	74.83	10/10/2025
12990	UTILITY SALES & SERVICE INC	216898	FREIGHT	09/29/2025	24.31	24.31	10/10/2025
Total 12990:					249.08	249.08	
13030							
13030	BAKER TILLY US LLP	BT3331275	TIF 4 CONTRACT ACCTG/AUDIT	09/26/2025	2,168.25	2,168.25	10/17/2025
Total 13030:					2,168.25	2,168.25	
13078							
13078	WILLARD QUASIUS EQUIPMEN	104875	EQUIPMENT	09/23/2025	46.00	46.00	10/10/2025
Total 13078:					46.00	46.00	
13170							
13170	WISCONSIN NEWSPRESS	STMT 9-30-202	WISCONSIN NEWSPRESS - GF-	09/30/2025	251.77	251.77	10/17/2025
13170	WISCONSIN NEWSPRESS	STMT 9-30-202	COFFEE WITH COUNCIL	09/30/2025	136.00	136.00	10/17/2025
13170	WISCONSIN NEWSPRESS	STMT 9-30-202	CLARIFIER	09/30/2025	217.50	217.50	10/17/2025
13170	WISCONSIN NEWSPRESS	STMT 9-30-202	STORAGE EXPANSION UTILITIE	09/30/2025	247.50	247.50	10/17/2025
Total 13170:					852.77	852.77	
13221							
13221	WEX BANK	107997313	FLEET FUELING	10/15/2025	3,536.84	3,536.84	10/24/2025
13221	WEX BANK	107997313	FLEET FUELING	10/15/2025	510.09	510.09	10/24/2025
13221	WEX BANK	107997313	FLEET FUELING	10/15/2025	1,553.65	1,553.65	10/24/2025
Total 13221:					5,600.58	5,600.58	
30006							
30006	AFLAC	804777	AFLAC-CITY	10/22/2025	1,282.08	1,282.08	10/24/2025
30006	AFLAC	804777	AFLAC-UTILITIES	10/22/2025	110.34	110.34	10/24/2025
Total 30006:					1,392.42	1,392.42	
30019							
30019	ARING EQUIPMENT COMPANY I	663357	GARAGE LARGE EQUIPMENT &	10/16/2025	111.02	111.02	10/24/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 30019:					111.02	111.02	
30022							
30022	ASSOCIATED APPRAISAL CON	183155	CONTRACT - ASSESSOR	11/01/2025	2,375.62	2,375.62	10/31/2025
Total 30022:					2,375.62	2,375.62	
30028							
30028	BAKER & TAYLOR LLC	2039284999	BOOKS - LIBRARY	09/29/2025	69.75	69.75	10/10/2025
30028	BAKER & TAYLOR LLC	2039290315	BOOKS - LIBRARY	10/09/2025	28.33	28.33	10/24/2025
Total 30028:					98.08	98.08	
30073							
30073	COMPLETE OFFICE OF WI	5024	OFFICE SUPPLIES - LIBRARY	10/15/2025	142.64	142.64	10/17/2025
30073	COMPLETE OFFICE OF WI	AR83922	COPY MACHINE CLERK OFFICE	10/15/2025	305.08	305.08	10/24/2025
30073	COMPLETE OFFICE OF WI	AR83924	COPY MACHINE - LIBRARY	10/15/2025	42.06	42.06	10/24/2025
30073	COMPLETE OFFICE OF WI	AR83925	COPY MACHINE - LIBRARY	10/15/2025	80.71	80.71	10/24/2025
Total 30073:					570.49	570.49	
30084							
30084	DELTA DENTAL OF WISCONSIN	000002429543	DENTAL - CITY	10/16/2025	991.63	991.63	10/17/2025
30084	DELTA DENTAL OF WISCONSIN	000002429543	DENTAL - UTILITIES	10/16/2025	632.98	632.98	10/17/2025
Total 30084:					1,624.61	1,624.61	
30086							
30086	DEMCO INC	7705497	MATERIALS SUPPLIES - LIBRAR	10/01/2025	665.71	665.71	10/10/2025
Total 30086:					665.71	665.71	
30098							
30098	DINGES FIRE COMPANY	77772	GLOVES	10/20/2025	151.91	151.91	10/31/2025
Total 30098:					151.91	151.91	
30105							
30105	DPI	104124	MATERIALS SUPPLIES - LIBRAR	10/07/2025	137.00	137.00	10/31/2025
Total 30105:					137.00	137.00	
30124							
30124	FAULKS BROS CONSTRUCTIO	432810	EVERGREEN GOLF MATERIALS	10/08/2025	1,217.86	1,217.86	10/17/2025
Total 30124:					1,217.86	1,217.86	
30135							
30135	GALE/CENGAGE LEARNING	999100820560	BOOKS - LIBRARY	08/18/2025	29.59	29.59	10/03/2025
30135	GALE/CENGAGE LEARNING	999100879209	BOOKS - LIBRARY	08/22/2025	24.80	24.80	10/03/2025
30135	GALE/CENGAGE LEARNING	999101285785	BOOKS - LIBRARY	09/09/2025	50.40	50.40	10/10/2025
30135	GALE/CENGAGE LEARNING	999101293168	BOOKS - LIBRARY	09/10/2025	136.75	136.75	10/10/2025
30135	GALE/CENGAGE LEARNING	999101293169	BOOKS - LIBRARY	09/10/2025	159.96	159.96	10/10/2025
30135	GALE/CENGAGE LEARNING	999101307846	BOOKS - LIBRARY	09/10/2025	29.59	29.59	10/24/2025
30135	GALE/CENGAGE LEARNING	999101431871	BOOKS - LIBRARY	09/18/2025	30.39	30.39	10/24/2025
30135	GALE/CENGAGE LEARNING	999101434102	BOOKS - LIBRARY	09/18/2025	26.39	26.39	10/24/2025
30135	GALE/CENGAGE LEARNING	999101434103	BOOKS - LIBRARY	09/18/2025	30.39	30.39	10/24/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
30135	GALE/CENGAGE LEARNING	999101546653	BOOKS - LIBRARY	10/02/2025	29.60	29.60	10/24/2025
30135	GALE/CENGAGE LEARNING	999101548990	BOOKS - LIBRARY	10/02/2025	25.60	25.60	10/24/2025
30135	GALE/CENGAGE LEARNING	999101551959	BOOKS - LIBRARY	10/03/2025	24.80	24.80	10/17/2025
Total 30135:					598.26	598.26	
30150							
30150	GREAT AMERICA FINANCIAL SE	40258928	COPY MACHINE - LIBRARY	10/02/2025	173.30	173.30	10/10/2025
Total 30150:					173.30	173.30	
30216							
30216	MARCO	40242056	PRINTER CONTRACT	09/30/2025	152.90	152.90	10/10/2025
Total 30216:					152.90	152.90	
30227							
30227	MENARDS	10028	CITY HALL BUILDING MAINTEN	10/17/2025	31.58-	31.58-	10/24/2025
30227	MENARDS	10029	STREET SIGNS & MARKINGS -	10/17/2025	24.69	24.69	10/24/2025
30227	MENARDS	10192	CITY HALL BUILDING MAINTEN	10/21/2025	282.16	282.16	10/24/2025
30227	MENARDS	8876	BUILDING MAINTENANCE	09/22/2025	97.30	97.30	10/10/2025
30227	MENARDS	9304	FIRE EVENT	10/01/2025	119.57	119.57	10/10/2025
30227	MENARDS	9520	AQUATIC CENTER EQUIPMENT	10/06/2025	26.47	26.47	10/17/2025
Total 30227:					518.61	518.61	
30245							
30245	MUNICIPAL PROPERTY INSURA	48-10039 09.3	PROPERTY INSURANCE	10/01/2025	33,838.63	33,838.63	10/17/2025
30245	MUNICIPAL PROPERTY INSURA	48-10039 09.3	PROPERTY INSURANCE	10/01/2025	41,071.37	41,071.37	10/17/2025
Total 30245:					74,910.00	74,910.00	
30247							
30247	NAPA AUTO PARTS	52896	GARAGE LARGE EQUIPMENT R	09/11/2025	223.16-	223.16-	10/31/2025
30247	NAPA AUTO PARTS	54123	EVERGREEN GOLF COURSE E	10/01/2025	110.12	110.12	10/31/2025
30247	NAPA AUTO PARTS	54216	GARAGE LARGE EQUIPMENT R	10/02/2025	45.95	45.95	10/31/2025
30247	NAPA AUTO PARTS	54616	PARKS EQUIPMENT REPAIR &	10/09/2025	28.37	28.37	10/31/2025
30247	NAPA AUTO PARTS	55003	GARAGE LARGE EQUIPMENT R	10/15/2025	9.18	9.18	10/31/2025
30247	NAPA AUTO PARTS	55056	GARAGE LARGE EQUIPMENT R	10/16/2025	9.18	9.18	10/31/2025
30247	NAPA AUTO PARTS	55238	GARAGE SMALL EQUIPMENT R	10/20/2025	22.85	22.85	10/31/2025
30247	NAPA AUTO PARTS	55248	EVERGREEN GOLF COURSE E	10/20/2025	74.69	74.69	10/31/2025
Total 30247:					77.18	77.18	
30277							
30277	PLYMOUTH COMMUNITY TELE	STMT 10-22-20	OCTOBER PAYMENT	10/22/2025	16,316.67	16,316.67	10/24/2025
Total 30277:					16,316.67	16,316.67	
30290							
30290	PREVEA HEALTH	28248	DRUG SCREEN-RANDOM	10/15/2025	71.28	71.28	10/24/2025
30290	PREVEA HEALTH	28248	CENTER FOR HEALTH AND WE	10/15/2025	687.02	687.02	10/24/2025
30290	PREVEA HEALTH	28249	DRUG SCREEN-DPW	10/15/2025	23.76	23.76	10/24/2025
30290	PREVEA HEALTH	28249	DRUG SCREEN-RANDOM	10/15/2025	23.76	23.76	10/24/2025
30290	PREVEA HEALTH	28249	CENTER FOR HEALTH AND WE	10/15/2025	1,381.05	1,381.05	10/24/2025
Total 30290:					2,186.87	2,186.87	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
30342							
30342	SI METALS SHEBOYGAN, INC.	36515	SNOW & ICE EQUIPMENT REPA	09/26/2025	1,387.00	1,387.00	10/17/2025
Total 30342:					1,387.00	1,387.00	
30355							
30355	SUPERIOR VISION INSURANCE	0000924717	VISION - CITY	10/13/2025	186.89	186.89	10/17/2025
30355	SUPERIOR VISION INSURANCE	0000924717	VISION - UTILITIES	10/13/2025	138.02	138.02	10/17/2025
Total 30355:					324.91	324.91	
30403							
30403	WAUKESHA COUNTY TECHNIC	S0874681	LINDSLEY, DYLAN	09/29/2025	210.00	210.00	10/10/2025
Total 30403:					210.00	210.00	
30423							
30423	WISCONSIN DEPARTMENT OF	455TIME-0000	CIB	10/10/2025	384.00	384.00	10/24/2025
Total 30423:					384.00	384.00	
30434							
30434	WISCONSIN PUBLIC SERVICE	09232025	UTILITY BUILDING GAS SERVIC	09/23/2025	4.50	4.50	10/03/2025
Total 30434:					4.50	4.50	
30454							
30454	ZARNOTH BRUSH WORKS INC	0203640-IN	GARAGE LARGE EQUIPMENT R	09/23/2025	539.40	539.40	10/10/2025
Total 30454:					539.40	539.40	
30456							
30456	ZR LLC	834	REPAIR DRIVEWAY APPROACH	10/12/2025	5,000.00	5,000.00	10/31/2025
Total 30456:					5,000.00	5,000.00	
50064							
50064	INFO USA MARKETING, INC.	10004351944	BOOKS-LIBRARY	09/24/2025	430.00	430.00	10/10/2025
Total 50064:					430.00	430.00	
50106							
50106	MIDWEST TAPE LLC	507813191	AV - LIBRARY	09/30/2025	150.70	150.70	10/10/2025
50106	MIDWEST TAPE LLC	507822469	DIGITAL CONTENT - LIBRARY	10/01/2025	903.59	903.59	10/10/2025
50106	MIDWEST TAPE LLC	507875473	AV - LIBRARY	10/13/2025	23.24	23.24	10/24/2025
Total 50106:					1,077.53	1,077.53	
50142							
50142	SHERWIN INDUSTRIES, INC	SC054640	ROADWAY SEALANT AT SANITA	09/30/2025	1,501.50	1,501.50	10/10/2025
50142	SHERWIN INDUSTRIES, INC	SS109157	ROADWAY SEALANT AT SANITA	10/07/2025	1,200.00	1,200.00	10/17/2025
Total 50142:					2,701.50	2,701.50	
91505							
91505	WI DEPARTMENT OF REVENUE	STMT 10-1-202	2025 MUNI FEE FOR MAN PROP	10/01/2025	8,913.66	8,913.66	10/10/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 91505:					8,913.66	8,913.66	
91507							
91507	HAROLDS LANDSCAPING	17977	TOP SOIL	09/22/2025	280.00	280.00	10/03/2025
91507	HAROLDS LANDSCAPING	17977	TOP SOIL - FUEL CHARGE	09/22/2025	7.00	7.00	10/03/2025
Total 91507:					287.00	287.00	
91550							
91550	FERRELLGAS	2044399664	FORKLIFT MAINTENANCE	09/23/2025	246.16	246.16	10/03/2025
Total 91550:					246.16	246.16	
92133							
92133	ENDURACLEAN INC	16941	BUILDING MAINTENANCE - LIB	10/06/2025	114.20	114.20	10/17/2025
Total 92133:					114.20	114.20	
92148							
92148	ANSER	5609-100625	ANSWERING SERVICE	10/06/2025	475.00	475.00	10/10/2025
Total 92148:					475.00	475.00	
92174							
92174	AIRGAS USA LLC	5519295150	BOTTLED GAS CYLINDER RENT	09/30/2025	84.20	84.20	10/17/2025
92174	AIRGAS USA LLC	5519368309	BOTTLED GAS CYLINDER RENT	09/30/2025	104.40	104.40	10/17/2025
92174	AIRGAS USA LLC	5519368309	HAZ MAT CHARGE	09/30/2025	78.75	78.75	10/17/2025
Total 92174:					267.35	267.35	
92474							
92474	ALBERTS HYDROVAC LLC	3096	VALVE BOX HYDROVAC	10/02/2025	600.00	600.00	10/17/2025
Total 92474:					600.00	600.00	
92475							
92475	J F AHERN CO	761770	CONTRACT - CITY HALL MAINT	09/16/2025	5,237.93	5,237.93	10/10/2025
92475	J F AHERN CO	768335	HVAC REPAIR - LIBRARY	10/13/2025	1,808.00	1,808.00	10/24/2025
92475	J F AHERN CO	768585	CONTRACT - CITY HALL MAINT	10/14/2025	1,707.30	1,707.30	10/24/2025
92475	J F AHERN CO	769609	ANNUAL FIRE INSPECTION - LI	10/17/2025	595.00	595.00	10/31/2025
Total 92475:					9,348.23	9,348.23	
92552							
92552	TOWN OF LYNDON	2023-2025 Hau	2023-2025 HAULING FEE	10/16/2025	450.00	450.00	10/17/2025
Total 92552:					450.00	450.00	
92648							
92648	VIKING ELECTRIC SUPPLY INC	9604254.001	FUSE FILTER BUILDING	09/30/2025	81.54	81.54	10/17/2025
92648	VIKING ELECTRIC SUPPLY INC	9604254.002	FUSE FILTER BUILDING	10/02/2025	90.60	90.60	10/17/2025
92648	VIKING ELECTRIC SUPPLY INC	9628000.001	METER WIRE	10/14/2025	187.80	187.80	10/24/2025
92648	VIKING ELECTRIC SUPPLY INC	9628000.002	METER WIRE	10/09/2025	187.80	187.80	10/24/2025
92648	VIKING ELECTRIC SUPPLY INC	9628000.003	METER WIRE	10/08/2025	281.70	281.70	10/24/2025
Total 92648:					829.44	829.44	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
92811							
92811	CUSTOM CRAFT TROPHY	51222	POLICE - RECOGNITION	10/22/2025	134.00	134.00	10/24/2025
92811	CUSTOM CRAFT TROPHY	53711	COUNCIL NAME PLATES	10/01/2025	25.00	25.00	10/10/2025
Total 92811:					159.00	159.00	
92881							
92881	MIDSTAR PRINTING	6813	ENVELOPES - UTILITIES	09/29/2025	486.33	486.33	10/03/2025
Total 92881:					486.33	486.33	
92957							
92957	FRONTIER	STMT 10-19-20	PHONE - LIBRARY	10/19/2025	84.15	84.15	10/31/2025
Total 92957:					84.15	84.15	
92982							
92982	HOPP NEUMANN HUMKE LLP	15955-2760	TID 8 LEGAL	10/02/2025	2,516.50	2,516.50	10/17/2025
92982	HOPP NEUMANN HUMKE LLP	1834.50	LEGAL SERVICE	10/02/2025	1,834.50	1,834.50	10/10/2025
92982	HOPP NEUMANN HUMKE LLP	9431-2761	LEGAL SERVICE	10/02/2025	4,026.00	4,026.00	10/10/2025
92982	HOPP NEUMANN HUMKE LLP	9432-2759	UTILITY LEGAL	10/02/2025	253.00	253.00	10/17/2025
Total 92982:					8,630.00	8,630.00	
93036							
93036	SEERA FOCUS ON ENERGY	STMNT 09202	FOCUS ON ENERGY PAYMENT	10/06/2025	5,956.11	5,956.11	10/10/2025
Total 93036:					5,956.11	5,956.11	
93069							
93069	DEGROOT INC	STMT 10-21-20	FOREST AVENUE - CITY	10/21/2025	24,110.63	24,110.63	10/31/2025
Total 93069:					24,110.63	24,110.63	
93377							
93377	SHRED IT USA	8012295262	PAPER SHREDDING SERVICE	10/18/2025	168.62	168.62	10/24/2025
Total 93377:					168.62	168.62	
93398							
93398	STUART C IRBY CO	14394619.001	WIRE, URD PRI 1/0 SOL 260MIL	10/15/2025	48,949.74	48,949.74	10/24/2025
Total 93398:					48,949.74	48,949.74	
93838							
93838	NORTH CENTRAL LABS OF WI I	525867	LABORATORY SUPPLIES	09/23/2025	2,609.72	2,609.72	10/10/2025
93838	NORTH CENTRAL LABS OF WI I	526381	LABORATORY SUPPLIES	10/03/2025	377.15	377.15	10/17/2025
93838	NORTH CENTRAL LABS OF WI I	526381	DELIVERY	10/03/2025	11.93	11.93	10/17/2025
Total 93838:					2,998.80	2,998.80	
93845							
93845	HYDROCORP	8524	INSPECTION AND REPORTING	09/30/2025	1,170.00	1,170.00	10/17/2025
Total 93845:					1,170.00	1,170.00	
93877							
93877	INFOSEND INC	292367	BILL MAILING SERVICE	07/31/2025	3,081.39	3,081.39	10/31/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
93877	INFOSEND INC	296175	BILL MAILING SERVICE	09/30/2025	3,623.02	3,623.02	10/17/2025
Total 93877:					6,704.41	6,704.41	
93901							
93901	ADVANCE AUTO PARTS	873052833664	VEHICLE MAINTENANCE - FIRE	10/10/2025	252.28	252.28	10/31/2025
Total 93901:					252.28	252.28	
94128							
94128	FORSTER ELECTRICAL ENGIN	26809	SUBSTATION #5	09/26/2025	147.50	147.50	10/17/2025
94128	FORSTER ELECTRICAL ENGIN	26882	SUBSTATION #5	09/26/2025	3,918.75	3,918.75	10/17/2025
Total 94128:					4,066.25	4,066.25	
94157							
94157	MEYER ELECTRIC SERVICE	E6371	WORK ORDER #2025.05485	10/13/2025	954.25	954.25	10/24/2025
94157	MEYER ELECTRIC SERVICE	E6372	WORK ORDER #2025.05541	10/13/2025	700.00	700.00	10/24/2025
94157	MEYER ELECTRIC SERVICE	E6373	EXCAVATING ELECTRIC DEPT	10/13/2025	400.00	400.00	10/24/2025
94157	MEYER ELECTRIC SERVICE	E6374	WORK ORDER #2025.05526	10/13/2025	1,350.00	1,350.00	10/24/2025
94157	MEYER ELECTRIC SERVICE	E6375	WORK ORDER #2025.05538	10/13/2025	4,084.00	4,084.00	10/24/2025
Total 94157:					7,488.25	7,488.25	
94178							
94178	HAYDEN WATER COMPANY LLC	883015	LABORATORY SUPPLIES	09/25/2025	196.00	196.00	10/17/2025
Total 94178:					196.00	196.00	
94333							
94333	FISCHERS FLEET SERVICE INC	73440	GARAGE LARGE EQUIPMENT R	09/02/2025	1,279.58	1,279.58	10/10/2025
94333	FISCHERS FLEET SERVICE INC	73704	FLEET VEHICLE MAINTENANC	10/24/2025	1,845.74	1,845.74	10/31/2025
Total 94333:					3,125.32	3,125.32	
94491							
94491	H & R SAFETY SOLUTIONS INC	9763	SMOKE SAFETY GLASSES	10/22/2025	142.80	142.80	10/31/2025
Total 94491:					142.80	142.80	
94495							
94495	SCHWEITZER ENGINEERING L	1161250	SEL-351S PROTECTIONS SYST	09/30/2025	8,195.66	8,195.66	10/17/2025
Total 94495:					8,195.66	8,195.66	
94498							
94498	WASTE MANAGEMENT OF WI-M	169554-4172-6	WASTE - MAIN UTILITIES OFFIC	10/01/2025	530.58	530.58	10/17/2025
94498	WASTE MANAGEMENT OF WI-M	169554-4172-6	WASTE - WWTP	10/01/2025	96.21	96.21	10/17/2025
94498	WASTE MANAGEMENT OF WI-M	169554-4172-6	WASTE - WWTP	10/01/2025	381.19	381.19	10/17/2025
94498	WASTE MANAGEMENT OF WI-M	169554-4172-6	WASTE - MAIN UTILITIES OFFIC	10/01/2025	7.00	7.00	10/17/2025
Total 94498:					1,014.98	1,014.98	
94503							
94503	AMARIL UNIFORM COMPANY	281600	CARHARTT PANTS KHAKI SIZ	07/17/2025	237.00	237.00	10/10/2025
94503	AMARIL UNIFORM COMPANY	281600	SHIPPING	07/17/2025	23.03	23.03	10/10/2025
94503	AMARIL UNIFORM COMPANY	281938	ARIAT PANT	07/25/2025	125.00	125.00	10/10/2025
94503	AMARIL UNIFORM COMPANY	281938	ARIAT PANT	07/25/2025	125.00	125.00	10/10/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
94503	AMARIL UNIFORM COMPANY	281938	SHIPPING	07/25/2025	23.03	23.03	10/10/2025
Total 94503:					533.06	533.06	
94517							
94517	DEAN ENTERPRISES LLC	I11151	PARKS CONTRACTOR	10/07/2025	84.42	84.42	10/17/2025
94517	DEAN ENTERPRISES LLC	I11152	EVERGREEN GOLF COURSE C	10/07/2025	84.42	84.42	10/17/2025
Total 94517:					168.84	168.84	
94529							
94529	LIFT X LIFT SERVICES LLC	503100	AQUATIC CENTER EQUIPMENT	10/08/2025	360.00	360.00	10/17/2025
Total 94529:					360.00	360.00	
94603							
94603	JSM SECURE INC	79419	CAMERA SERVER UPDATE	10/10/2025	450.00	450.00	10/17/2025
94603	JSM SECURE INC	79535	CAMERA ISSUE	11/01/2025	235.00	235.00	10/31/2025
Total 94603:					685.00	685.00	
95125							
95125	FALLS ACE HARDWARE	330231	GARAGE HARDWARE & TOOLS	10/02/2025	28.98	28.98	10/17/2025
Total 95125:					28.98	28.98	
95222							
95222	BOUND TREE MEDICAL, LLC	85933929	MEDICAL SUPPLIES - FIRE	09/25/2025	210.99	210.99	10/10/2025
95222	BOUND TREE MEDICAL, LLC	85933930	MEDICAL SUPPLIES - FIRE	09/25/2025	183.99	183.99	10/10/2025
95222	BOUND TREE MEDICAL, LLC	85939426	MEDICAL SUPPLIES - FIRE	09/30/2025	210.99	210.99	10/17/2025
95222	BOUND TREE MEDICAL, LLC	85943175	MEDICAL SUPPLIES - FIRE	10/02/2025	380.09	380.09	10/17/2025
95222	BOUND TREE MEDICAL, LLC	85950555	MEDICAL SUPPLIES - FIRE	10/08/2025	13.98	13.98	10/24/2025
95222	BOUND TREE MEDICAL, LLC	85952373	MEDICAL SUPPLIES - FIRE	10/09/2025	167.87	167.87	10/24/2025
Total 95222:					1,167.91	1,167.91	
95269							
95269	PEAK DEMAND INC	PD25-10147	COM-6, 500:5, 0.15% ACCURAC	10/16/2025	2,785.05	2,785.05	10/31/2025
95269	PEAK DEMAND INC	PD25-10147	FREIGHT	10/16/2025	209.34	209.34	10/31/2025
Total 95269:					2,994.39	2,994.39	
95281							
95281	LEAVES INSPIRED TREE NURS	10010	CAP C TREE IMPROVEMENTS	10/22/2025	2,806.00	2,806.00	10/24/2025
95281	LEAVES INSPIRED TREE NURS	CM 123461	CAP C TREE IMPROVEMENTS	09/22/2025	842.00-	842.00-	10/24/2025
Total 95281:					1,964.00	1,964.00	
95424							
95424	ROCKFORD RIGGING	0666444-IN	1" X 4' SLING	10/24/2025	77.04	77.04	10/31/2025
95424	ROCKFORD RIGGING	0666444-IN	1" X 6' SLING	10/24/2025	31.64	31.64	10/31/2025
95424	ROCKFORD RIGGING	0666444-IN	2" SLING 6' LONG	10/24/2025	147.00	147.00	10/31/2025
95424	ROCKFORD RIGGING	0666444-IN	FREIGHT	10/24/2025	10.00	10.00	10/31/2025
Total 95424:					265.68	265.68	
95459							
95459	BLACK DAWG DIESEL LLC	7205	FIRE VEHICLE MAINTENANCE	10/06/2025	463.05	463.05	10/10/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
95459	BLACK DAWG DIESEL LLC	7227	FIRE VEHICLE MAINTENANCE	10/06/2025	211.46	211.46	10/10/2025
Total 95459:					674.51	674.51	
95484							
95484	PREMAX	12338	POLE LETTER M	10/01/2025	272.00	272.00	10/17/2025
95484	PREMAX	12338	POLE LETTER D	10/01/2025	68.00	68.00	10/17/2025
95484	PREMAX	12338	POLE NUMBER 8	10/01/2025	68.00	68.00	10/17/2025
95484	PREMAX	12338	FREIGHT	10/01/2025	18.93	18.93	10/17/2025
Total 95484:					426.93	426.93	
95502							
95502	ROLAND MACHINERY COMPAN	41145795	GARAGE LARGE EQUIPMENT R	10/16/2025	1,308.12	1,308.12	10/24/2025
95502	ROLAND MACHINERY COMPAN	4736615 B	GARAGE LARGE EQUIPMENT R	07/29/2025	400.37	400.37	10/17/2025
Total 95502:					1,708.49	1,708.49	
95690							
95690	DONALD BURKART	STMNT 10012	ENERGY STAR INCENTIVE - W	10/01/2025	100.00	100.00	10/03/2025
Total 95690:					100.00	100.00	
95706							
95706	WM CORPORATE SERVICES IN	0169550-4172-	GARBAGE - CITY CONTRACT	10/01/2025	27,948.30	27,948.30	10/17/2025
95706	WM CORPORATE SERVICES IN	0169550-4172-	RECYCLING - CITY CONTRACT	10/01/2025	10,168.76	10,168.76	10/17/2025
95706	WM CORPORATE SERVICES IN	0169550-4172-	HOUSING AUTHORITY - CITY C	10/01/2025	345.00	345.00	10/17/2025
Total 95706:					38,462.06	38,462.06	
95714							
95714	TRANSUNION RISK AND ALTER	1355047-2025	MINIMUM USAGE FEE	10/01/2025	75.00	75.00	10/10/2025
Total 95714:					75.00	75.00	
95778							
95778	PLAYAWAY PRODUCTS LLC	508834	AV - LIBRARY	08/15/2025	324.30	324.30	10/10/2025
95778	PLAYAWAY PRODUCTS LLC	515471	AV - LIBRARY	10/22/2025	311.95	311.95	10/31/2025
Total 95778:					636.25	636.25	
95899							
95899	TERESE SHAW	STMT 10-1-202	PETTY CASH - POLICE	10/01/2025	37.67	37.67	10/10/2025
95899	TERESE SHAW	STMT 10-16-20	PETTY CASH - POLICE	10/16/2025	59.40	59.40	10/24/2025
Total 95899:					97.07	97.07	
95917							
95917	BADGER LABORATORIES INC	25-020164	DATA REPORTING	10/06/2025	60.00	60.00	10/17/2025
95917	BADGER LABORATORIES INC	25-020164	WATER SAMPLES	10/06/2025	384.00	384.00	10/17/2025
Total 95917:					444.00	444.00	
95940							
95940	GORDON FLESCH COMPANY IN	IN15344699	COPY MACHINE	10/07/2025	163.60	163.60	10/10/2025
Total 95940:					163.60	163.60	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
95958							
95958	BRIAN KLEMENT	Overpay10 25	OVERPAYMENT REFUND	10/16/2025	500.00	500.00	10/17/2025
Total 95958:					500.00	500.00	
96160							
96160	LAWSON PRODUCTS INC	9312914311	GARAGE LARGE EQUIPMENT R	10/20/2025	272.52	272.52	10/24/2025
Total 96160:					272.52	272.52	
96164							
96164	ELKHART LAKE CHAMBER OF	STMT 10-23-20	FIREARMS INSTRUCTOR COUR	10/23/2025	360.00	360.00	10/31/2025
Total 96164:					360.00	360.00	
96197							
96197	MEAD & HUNT	395843	DIGESTER ROOF - ENGINEERI	10/15/2025	2,320.99	2,320.99	10/24/2025
Total 96197:					2,320.99	2,320.99	
96270							
96270	RELIABLE EQUIPMENT & SERVI	082597	40' EXTENDO STICK FOR UNIT	10/21/2025	790.00	790.00	10/24/2025
96270	RELIABLE EQUIPMENT & SERVI	082597	FREIGHT	10/21/2025	30.74	30.74	10/24/2025
Total 96270:					820.74	820.74	
96277							
96277	AQUATIC INFORMATICS INC	115200	PROFESSIONAL SERVICES	10/09/2025	5,180.00	5,180.00	10/17/2025
96277	AQUATIC INFORMATICS INC	115200	TAXES	10/09/2025	284.90	284.90	10/17/2025
Total 96277:					5,464.90	5,464.90	
96304							
96304	LILAC BREEZE DESIGN STUDIO	3334	HOLIDAY HEROES BANNER	10/13/2025	60.00	60.00	10/17/2025
Total 96304:					60.00	60.00	
96312							
96312	LOCHEN EQUIPMENT	002-2003041	EVERGREEN GOLF COURSE	09/30/2025	245.80-	.00	
Total 96312:					245.80-	.00	
96329							
96329	CREXENDO	288169	PHONE - LIBRARY	10/01/2025	229.87	229.87	10/03/2025
Total 96329:					229.87	229.87	
96362							
96362	O'REILLY AUTO PARTS	6583-152830	FLEET VEHICLE MAINTENANCE	10/02/2025	33.98	33.98	10/17/2025
96362	O'REILLY AUTO PARTS	6583-153487	VEHICLE MAINTENANCE - FIRE	10/09/2025	55.97	55.97	10/31/2025
Total 96362:					89.95	89.95	
96519							
96519	SERWE IMPLEMENT MUNICIPA	11884	STREET REPAIR MATERIALS	02/10/2025	2,300.00	2,300.00	10/10/2025
Total 96519:					2,300.00	2,300.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
96598							
96598	PATS TIRE SALES & SERVICE	1-89933	#30 TIRES	09/26/2025	1,190.00	1,190.00	10/17/2025
Total 96598:					1,190.00	1,190.00	
96630							
96630	PARKITECTURE & PLANNING L	4	CITY PARK - PLANNING	10/03/2025	2,876.00	2,876.00	10/10/2025
Total 96630:					2,876.00	2,876.00	
96650							
96650	GLOCK PROFESSIONAL, INC.	TRP100211883	KONSTANZ - ARMORER'S COU	04/07/2025	300.00	300.00	10/17/2025
Total 96650:					300.00	300.00	
96664							
96664	GALLAGHER BENEFIT SERVICE	354122	CONSULTING SERVICES-CITY	10/09/2025	850.00	850.00	10/17/2025
96664	GALLAGHER BENEFIT SERVICE	354122	CONSULTING SERVICES-UTILIT	10/09/2025	850.00	850.00	10/17/2025
Total 96664:					1,700.00	1,700.00	
96677							
96677	WIN IT Services	215026	OPENTEXT CORE BACKUP	10/16/2025	132.00	132.00	10/24/2025
96677	WIN IT Services	215026	APPRIVER EMAIL THREAT PRO	10/16/2025	112.50	112.50	10/24/2025
96677	WIN IT Services	215026	SENTINEL ONE EDR SUBSCRIP	10/16/2025	465.00	465.00	10/24/2025
96677	WIN IT Services	215026	MICROSOFT EXCHANGE ONLIN	10/16/2025	4.00	4.00	10/24/2025
96677	WIN IT Services	215026	OFFICE 365 G1	10/16/2025	150.00	150.00	10/24/2025
96677	WIN IT Services	215026	OFFICE 365 G3	10/16/2025	1,380.00	1,380.00	10/24/2025
96677	WIN IT Services	215026	MICROSOFT ENTRA ID	10/16/2025	450.00	450.00	10/24/2025
96677	WIN IT Services	215230	FORTICARE SUPPORT	10/28/2025	188.50	188.50	10/31/2025
Total 96677:					2,882.00	2,882.00	
96679							
96679	NUSO LLC	131087731	SIP TRUNK BUNDLE	10/02/2025	280.45	280.45	10/10/2025
Total 96679:					280.45	280.45	
96688							
96688	ROTE OIL LTD	8727	DIESEL INVENTORY	09/29/2025	1,365.00	1,365.00	10/10/2025
96688	ROTE OIL LTD	8728	GAS PREPAID INVENTORY	09/29/2025	3,641.95	3,641.95	10/10/2025
96688	ROTE OIL LTD	INV-00003264	GARAGE GAS & OIL	09/30/2025	115.20	115.20	10/03/2025
96688	ROTE OIL LTD	INV-00004473	GARAGE GAS & OIL	10/24/2025	115.20	115.20	10/31/2025
Total 96688:					5,237.35	5,237.35	
96724							
96724	JENNIFER J. MILLER	STMNT 09242	ENERGY STAR REBATE - FRID	09/24/2025	50.00	50.00	10/03/2025
96724	JENNIFER J. MILLER	STMNT 09242	ENERGY STAR REBATE - OVEN	09/24/2025	50.00	50.00	10/03/2025
96724	JENNIFER J. MILLER	STMNT 09242	ENERGY STAR REBATE - DISH	09/24/2025	50.00	50.00	10/03/2025
Total 96724:					150.00	150.00	
96729							
96729	TY OR THERESE BARTZ	STMNT 10012	ENERGY STAR REBATE - REFRI	10/01/2025	50.00	50.00	10/03/2025
Total 96729:					50.00	50.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
96730							
96730	JOANNE BINDER	STMNT 10012	ENERGY STAR REBATE - DEHU	10/01/2025	25.00	25.00	10/03/2025
Total 96730:					25.00	25.00	
96731							
96731	INGRAM LIBRARY SERVICES LL	91101625	BOOKS - LIBRARY	10/09/2025	159.78	159.78	10/17/2025
96731	INGRAM LIBRARY SERVICES LL	91123613	BOOKS - LIBRARY	10/10/2025	312.07	312.07	10/17/2025
96731	INGRAM LIBRARY SERVICES LL	91165336	BOOKS - LIBRARY	10/13/2025	278.89	278.89	10/17/2025
96731	INGRAM LIBRARY SERVICES LL	91165337	BOOKS - LIBRARY	10/13/2025	23.44	23.44	10/17/2025
96731	INGRAM LIBRARY SERVICES LL	91195514	BOOKS - LIBRARY	10/14/2025	1,002.86	1,002.86	10/17/2025
96731	INGRAM LIBRARY SERVICES LL	91226339	BOOKS - LIBRARY	10/15/2025	1,475.49	1,475.49	10/24/2025
96731	INGRAM LIBRARY SERVICES LL	91290766	BOOKS - LIBRARY	10/17/2025	397.32	397.32	10/24/2025
96731	INGRAM LIBRARY SERVICES LL	91290767	BOOKS - LIBRARY	10/17/2025	20.26	20.26	10/24/2025
96731	INGRAM LIBRARY SERVICES LL	91306330	BOOKS - LIBRARY	10/17/2025	88.32	88.32	10/24/2025
96731	INGRAM LIBRARY SERVICES LL	91410072	BOOKS - LIBRARY	10/22/2025	673.50	673.50	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	91423732	BOOKS - LIBRARY	10/22/2025	49.49	49.49	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	91440253	BOOKS - LIBRARY	10/23/2025	219.34	219.34	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	91465466	BOOKS - LIBRARY	10/24/2025	242.22	242.22	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	91478761	BOOKS - LIBRARY	10/24/2025	188.51	188.51	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	91505942	BOOKS - LIBRARY	10/27/2025	422.18	422.18	10/31/2025
96731	INGRAM LIBRARY SERVICES LL	999101621979	BOOKS - LIBRARY	10/20/2025	24.80	24.80	10/31/2025
Total 96731:					5,578.47	5,578.47	
96732							
96732	AT&T MOBILITY	287359486563	FIRSTNET WIRELESS	09/28/2025	20.00	20.00	10/10/2025
Total 96732:					20.00	20.00	
96733							
96733	GFL ENVIRONMENTAL SERVIC	LQ03053661	GARAGE GAS & OIL	09/30/2025	45.00	45.00	10/17/2025
Total 96733:					45.00	45.00	
96734							
96734	TIMOTHY HAFERMANN	STMENT 10 14	OVERPAYMENT REFUND	10/14/2025	71.79	71.79	10/17/2025
Total 96734:					71.79	71.79	
96735							
96735	KEVIN SCHOMBERG	STMENT 10 14	OVERPAYMENT REFUND	10/14/2025	115.29	115.29	10/17/2025
Total 96735:					115.29	115.29	
96737							
96737	RTECH SOLUTIONS	INV-028871	POTS LINE INSTALL	09/25/2025	1,080.00	1,080.00	10/17/2025
Total 96737:					1,080.00	1,080.00	
96738							
96738	TAYLOR JOHNSON	17871540322	UTILITY REFUND	10/13/2025	702.14	702.14	10/17/2025
Total 96738:					702.14	702.14	
96739							
96739	C & R PUMPERS INC	I50631	PORTABLE TOILET	10/03/2025	116.67	116.67	10/24/2025
96739	C & R PUMPERS INC	I50631	PORTABLE TOILET	10/03/2025	58.33	58.33	10/24/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 96739:					175.00	175.00	
96740							
96740	HIGH TIDE TECHNOLOGIES LL	INV20252674	R-COMM-C-LITE_BC	10/20/2025	660.00	660.00	10/24/2025
Total 96740:					660.00	660.00	
96741							
96741	JANELLE GOKING	STMT 10/21/20	SIGN GRANT - HAWTHORN HO	10/21/2025	356.07	356.07	10/24/2025
Total 96741:					356.07	356.07	
96742							
96742	KELLY LONERGAN	STMNT 10202	ENERGY STAR REBATE - DISH	10/23/2025	50.00	50.00	10/24/2025
Total 96742:					50.00	50.00	
96744							
96744	TIFFANY GMACH	STMT 10-29-20	REFUND FOR DOUBLE BOOK	10/29/2025	70.00	70.00	10/31/2025
Total 96744:					70.00	70.00	
Grand Totals:					524,770.88	525,016.68	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
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CITY OF PLYMOUTH- PLYMOUTH UTILITIES

The above listed checks and ACH is in payment of the Utilities' accounts and are hereby approved with the following exceptions:

Exceptions:

THE FINANCE COMMITTEE

Dated: _____

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Invoice Detail.GL account = "0100100001000"- "2200567002200", "2400111000000"- "8000232000000"

City of Plymouth
Police and Fire Commission Meeting
Tuesday, October 7, 2025 @ 8:30 A.M.
Room 210
Plymouth City Hall, 128 Smith Street, Plymouth, WI 53073

Members Present: President Mark Melcher, Vice President James Flanagan, Secretary Warren Wieser, Gary Rooker, Tim Lemkuil, Police Chief Ken Ruggles, and Fire Chief Ryan Pafford.

President Mark Melcher, called the meeting to order at 8:30 A.M. in Room 210 @ City Hall, located at 128 Smith Street, Plymouth, Wisconsin.

Consideration and approval of minutes:

A motion made by James Flanagan and seconded by Tim Lemkuil to approve the Police and Fire Commission meeting minutes of September 2, 2025. Motion carried.

Update on the probation period of Captain Hogue:

Chief Pafford reported that Captain Hogue has completed all but one required class that will be held in November.

After discussion, a motion by Gary Rooker and seconded by Tim Lemkuil to extend Captain Hogue probation until January 2026. Motion carried.

Plymouth Police Department Report by Police Chief Ken Ruggles:

- 1 – Chief Ruggles reported Fallooza went well with four officers on the site during the day. Since the event was held at the City Park, next year they would post a “No Weapons” sign in the park. Just as a precaution, with a class B liquor license.
- 2 - Chief Ruggles reported Homecoming went well. Youth behaved well with the usual toilet papering of various properties. Sheboygan county has had some more serious issues at homecoming events with paint balls, throwing canned vegetables etc. Police Chief Ruggles and Officer Fox attended homecoming football game. They had an incident with middle school kids and neighboring property.
- 3 - Chief Ruggles reported Plymouth Police department continuing their community outreach through touch a truck at Fleet Farm, trunk trick or treat and another event through Road America. In addition, they are preparing for upcoming holiday parade.

- 4 – Chief Ruggles has discussed Plymouth Police Department staffing with the City Manager and Mayor. According to comparative communities, Plymouth Police Department staffing is five down. City is planning to develop a referendum and let voters vote on the expansion of Police Department. This will take at least one to two years

As part of the budget process, the department is collecting information and statistics as they are preparing to work with an outside consulting group. The outside consulting group will help the department to develop information to support and develop an approach to improving staffing levels.

- 5 – Chief Ruggles reported City of Plymouth sex offender and scooter / by-cycle ordinances have been updated and approved by the common council.
- 6 – Chief Ruggles reported City of Plymouth and Police Department have agreed on a new union contract.
- 7 – Chief Ruggles reported the updated City of Plymouth employee handbook is in the process of being approved by City Council.
- 8 – Chief Ruggles reported he plans to wrap up a discipline issue this week. Commission members will be updated at the next commission meeting.
- 9 – Chief Ruggles updated commission members on Plymouth Police Department training and cross training efforts.
- 10 – Chief Ruggles reported 2026 efforts will be the updating of tobacco and vape ordinance and research on possible road barriers for downtown events.

Plymouth Fire Department Report by Fire Chief Ryan Pafford:

- 1 – Chief Pafford reviewed prebuild plans for a Town of Plymouth Fire engine. Anticipated completion is late 2026 or early 2027.
- 2 – Chief Pafford reported the Plymouth Fire Department, along with surrounding fire departments used the donated Van Horn house located on Willow Road as a fire training session.
- 3 - Fire prevention week is next week. The Plymouth Fire Department will have an open house on Friday, October 10th from 5:00 to 8:00pm.

No further action, motion for adjournment at 9:30 A.M. Motion by Warren Wieser and seconded by Gary Rookeer. Motion carried.

Submitted on the seventh of October 2025.

Warren Wieser--- Secretary

**Plymouth Community Television
Board Meeting 10/13/2025**

Checking: 848.09
Unrestricted: 3,616.01
Restricted: 12,267.12

Attendance: Mike Briggs, John Binder, Kurt, Zolp, Gary Kaiser, Konrad Kaczkowski

Gary reported that there is no equipment update at this time.

Mike reported that the broadcasting of football games has been Excellent. The last regular game will be October 17th. Plymouth will for sure be in the playoffs. Teams and location to be determined by the Wisconsin Interscholastic Athlete Association (WIAA) . The playoff games will be aired however with no ads.

Kurt Zolp gave a report on the playback series "That's the Way it Was" and the reception by YouTube viewers has been great. He also reported the first home basketball game will be November 18th.

Action-14 is set for October 21 with; the mayor, Art Center and the Plymouth School District Superintendent. Veteran to Veteran will follow Action-14

NEXT BOARD MEETING MONDAY NOVEMBER 10th, 2025 5:00 PM AT THE HIGH SCHOOL

Respectfully submitted

Konrad Kaczkowski

Plymouth Community TV Cash Flow

Year: 2025

Summary	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec	TOTAL
Opening Balance	582.80	590.83	325.60	479.76	516.81	808.54	746.47	1,079.47	506.75	513.66	781.29		
Total Reciepts	4,750.00	4,500.00	4,400.00	4,200.00	4,200.00	4,250.00	5,500.00	3,250.00	4,000.00	3,750.00	0.00	0.00	\$ 42,800.00
Total Disbursements	4,741.97	4,765.23	4,245.84	4,162.95	3,908.27	4,312.07	5,167.00	3,822.72	3,993.09	3,482.37	0.00	0.00	\$ 42,601.51
Total Cash Flow	8.03	-265.23	154.16	37.05	291.73	-62.07	333.00	-572.72	6.91	267.63	0.00	0.00	
Ending Balance	\$ 590.83	\$ 325.60	\$ 479.76	\$ 516.81	\$ 808.54	\$ 746.47	\$ 1,079.47	\$ 506.75	\$ 513.66	\$ 781.29	\$ 781.29	\$ -	\$ -

Receipt													
Restricted	3,750.00	4,500.00	4,400.00	4,200.00	3,700.00	3,750.00	5,500.00	2,750.00	4,000.00	3,750.00			\$ 40,300.00
Unrestricted	1,000.00				500.00	500.00		500.00					\$ 2,500.00
													\$ -
Other													\$ -
TOTAL	\$ 4,750.00	\$ 4,500.00	\$ 4,400.00	\$ 4,200.00	\$ 4,200.00	\$ 4,250.00	\$ 5,500.00	\$ 3,250.00	\$ 4,000.00	\$ 3,750.00	\$ -	\$ -	\$ 42,800.00

[illegible]

TOTAL	\$ 4,741.97	\$ 4,765.23	\$ 4,245.84	\$ 4,162.95	\$ 3,908.27	\$ 4,312.07	\$ 5,167.00	\$ 3,822.72	\$ 3,993.09	\$ 3,482.37	\$ -	\$ -	\$ 42,601.51
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**CITY OF PLYMOUTH, WISCONSIN
TUESDAY, OCTOBER 28, 2025 COMMITTEE OF THE WHOLE MEETING
6:15 PM, COUNCIL CHAMBERS, ROOM 302
CITY HALL, 128 SMITH STREET**

UNOFFICIAL MINUTES

1. **Call to Order and Roll Call:** Mayor Pohlman called the meeting to order. On the call of the roll, the following were present: Angie Matzdorf, Diane Gilson, Mike Penkwitz, John Binder, Jeff Tauscheck, Dana Haucke, and Kevin Sande. Also present: Assistant Administrator / Community Development Director Jack Johnston, Deputy Chief Matt Starker, Fire Chief Ryan Pafford, and City Clerk/Deputy Treasurer Anna Voigt.
2. **Approve the Minutes from October 14, 2025:** Motion was made by Matzdorf/Tauscheck to approve the minutes from October 14. A unanimous aye vote was cast. Motion carried.
3. **Presentation of the Sheboygan County Fire/ESM Sustainability Report:** Steve Steinhardt, the Director of Emergency Management at Sheboygan County, gave a presentation on the County Fire/EMS Sustainability Analysis Report. Recommendations from the study were having a training facility, regionalize departments, hire a Fire/EMS coordinator, and expansion of automatic aid agreements.
4. **Adjourn:** Motion was made by Tauscheck/Binder to adjourn the meeting at 6:56 PM. A unanimous aye vote was cast. Motion carried.

Witkowski Inspection Agency, LLC - Contracted Inspection Report

City of Plymouth - October 2025

Permit #	Date	Address	Project Description	Value
25-324	10/3/2025	639 Western Avenue	Kitchen Remodel	\$25,000
25-325	10/3/2025	506 E Main Street	Reroof	\$16,975
25-326	10/3/2025	406 Summit Street	Replace 1 Window	\$10,976
	10/3/2025	Kiley Way & Walton Drive	New Commercial Building: Plan Review	
25-327	10/6/2025	904 Ash Circle	Roof Replacement	\$20,500
25-328	10/6/2025	218 Forest Avenue	Fence	
25-329	10/7/2025	344 S Bruns Avenue	Minisplit Replacement	\$8,200
25-330	10/7/2025	6 South Street	Windows	\$3,950
25-331	10/9/2025	2653 Valley Road	Adding Cased Opening & Barn Door between 2 Units	\$4,024
25-332	10/10/2025	2323 Douglas Drive	Fence	\$15,000
25-333	10/14/2025	1404 Pilgrim Road	Post Fire Remodel: Plumbing Only	\$46,850
25-334	10/14/2025	428 Home Avenue	Siding on Garage	\$1,200
25-335	10/16/2025	308 Plaza Lane	Fence	\$11,500
25-336	10/20/2025	632 Reed Street	Replace Front Window Set	\$1,590
25-337	10/20/2025	904 Ash Circle	Replace 6 Windows	\$22,000
25-338	10/21/2025	115 Plymouth/116 Pleasant	Bathroom Fixtures: Plumbing Permit	\$11,000
25-339	10/21/2025	115 Plymouth/116 Pleasant	Bathroom Remodel: Electrical Permit	\$2,100
25-340	10/21/2025	115 Plymouth/116 Pleasant	Bathroom Remodel: Building Permit	\$97,275
	10/19/2025	1204 Pilgrim Way	Plan Review: 07-25	
25-341	10/21/2025	Kiley Way & Walton Drive	New Commercial Building	\$1,850,000
25-342	10/23/2025	2217 Ryan Ave	NSFD	\$425,000
25-344	10/23/2025	709 E Clifford Street	Replace Exterior Doors	\$5,860
25-345	10/23/2025	1201 Eastern Avenue	Roof Replacement	\$12,500
25-346	10/24/2025	320 E Mill Street	3 Signs	\$8,500
25-347	10/24/2025	163 Tumbler Ridge Way	Bathroom Remodel	\$23,218
25-348	10/27/2025	222 Edna Street	Raze Garage	\$0
25-349	10/27/2025	808 Ash Circle	10' x 20' Shed	\$0
25-350	10/28/2025	105 Fond du Lac	Siding Replacement	\$25,853
25-351	10/28/2025	122 Eastman Street	Interior Drain Tile	\$9,750
25-352	10/28/2025	115 Plymouth Street	Fence	\$2,600
25-353	10/28/2025	1 Persnickety Place	Replace 2 Boilers	\$21,666
	10/24/2025	4200 County Rd PP	Building Plan Review: 08-2025	
25-354	10/30/2025	403 S Bruns Ave	Replace 4 Windows	\$11,849
25-355	10/30/2025	413 North Street	2nd Story Addition	\$40,000
	10/30/2025	3950 County Road PP	Plumbing Plan Review: 3-25	
	10/30/2025	4200 County Road PP	Plumbing Plan Review: 3-25	
	10/30/2025	4200 County Road PP	Plumbing Plan Review: 4-25	
	10/30/2025	Kiley Way & Walton Drive	Plumbing Plan Review: 5-25	
25-356	10/31/2025	321 Bishop Avenue	Replace Furnace & Install Crossover Heat Pump	\$11,998
25-357	10/31/2025	544 N Milwaukee Street	Porch Remodel/Replacement	\$5,000
Totals				\$2,751,934

City of Plymouth
October 2025

Number of Building Permits Issued	31
Valuation of Building Permits Issued	\$476,934
**Includes Commercial Remodels	
New Single Family Homes	1
Valuation of Single Family Homes	\$425,000
**Includes Two Family Homes	
New Multi Family Buildings	0
Number of Units	0
Valuation of Multi Family Homes	\$0
New Commercial/Industrial Buildings	1
Valuation of Commercial/Industrial Buildings	\$1,850,000
Number of Commercial/Industrial Additions	0
Valuation of Commercial/Industrial Additions	\$0
Total Permits	33
Total Value	\$2,751,934

From: [Mary Hauser](#)
To: [Timothy Blakeslee](#)
Cc: [Anna V. Voigt](#)
Subject: Holiday Gathering Parade
Date: Monday, October 13, 2025 2:09:20 PM

The Plymouth Chamber of Commerce would like to request that while, we're not selling or distributing alcohol at the November 28 Holiday Gathering Parade, we would like request that alcohol be allowed.

Thank you,

Mary Hauser

Executive Director
Plymouth Chamber of Commerce
647 Walton Dr
Plymouth WI 53073
P: 920-893-0079
C: 920-698-0390
www.plymouthwisconsin.com

From: [Donna Hahn](#)
To: [Anna V. Voigt](#)
Subject: Alcohol Permission
Date: Tuesday, November 4, 2025 3:53:47 PM

The Plymouth Art Foundation, Inc. a.k.a. Plymouth Arts Center would like to request that while, we are only selling alcohol inside our building for our New Year's Eve Party and the Sartori Big Cheese Drop on Wednesday, December 31st we would like to request that alcohol be allowed outdoors on the City of Plymouth premises. Thank you.

Sincerely,
Donna Hahn



Donna Hahn, Executive Director
Plymouth Arts Center
520 E. Mill Street, P.O. Box 253
Plymouth, WI 53073
www.plymoutharts.org
920-892-8409





DATE: November 6, 2025

TO: Mayor and Common Council

FROM: Tim Blakeslee, City Administrator/Utilities Manager

RE: Public Hearing, discussion, and action regarding Resolution No. 12 - Adopting the 2026 Annual Budget, Making Appropriations, and Levying 2025 Property Taxes.

Background:

The Finance and Personnel Committee reviewed the draft 2026 Annual Budget during three budget work sessions held on August 26, September 9, and September 30. During these meetings, the committee discussed city services, major projects, and the resulting impacts on the levy amount, tax rate, and utility rates.

The first three pages of the budget document provide a detailed overview of the 2026 Budget. A summary of key highlights is included below:

- Stable tax rate and continued investment. The 2026 Budget maintains high-quality city services while keeping the assessed tax rate increase modest at 1.00% (from \$6.06 to \$6.12 per thousand). Last year's increase was 1.67%.
 - A home valued at \$200,000 would see a city property tax increase of approximately \$1.88 per month (\$21.35 per year). This total includes the ongoing phase-in of the Trash/Recycling fee (\$9.50 per year).
 - *Note:* The City's contract with Waste Management ends in 2026 and will be subject to future discussion.
- Equalized tax rate decreases from \$4.94 to \$4.61 a 6.68% reduction. Equalized values are adjusted by the State to ensure consistent property valuation standards statewide.
- Strategic use of levy capacity and abated debt. The total levy adjustment of \$903,623 supports capital improvements, debt management, and continued investment in City services. These adjustments include routine state-required adjustments, the annual net new construction impact, a one-time TID #4 closure impact, and updated debt service obligations. Abated debt is being used to cash-fund capital projects and offset borrowing in 2026, allowing the City to maintain a steady tax rate.
- 0% increase to water, wastewater, and electric utility rates.
- 3% employee wage increase and implementation of the 2026–2028 Police Union contract. Funding is also included for Phase 2 of the Compensation and Classification Study. The annual wage resolution will be presented at an upcoming Council meeting.
- No significant changes were made following the budget work session process.

As the City and Utilities continue to face higher equipment costs and extended lead times, staff will continue to pursue strategies that maintain and improve infrastructure, financial stability, and

service quality. The 2026 Budget positions the City in a strong financial standing, balancing resident needs and fiscal responsibility while proactively planning for Plymouth's future.

Recommendation: Approval of Resolution No. 12 - Adopting the 2026 Annual Budget, Making Appropriations, and Levying 2025 Property Taxes.

Attachments:

1. Resolution No. 12 - Adopting the 2026 Annual Budget, Making Appropriations, and Levying 2025 Property Taxes.
2. 2026 Annual Budget



RESOLUTION NO. 12 of 2025

A RESOLUTION ADOPTING THE 2026 ANNUAL BUDGETS, MAKING APPROPRIATIONS, AND LEVYING 2025 PROPERTY TAXES

WHEREAS, the budget has been presented to the Common Council of the City of Plymouth in accordance with law, setting forth estimated receipts and expenditures for the budget year 2026;

WHEREAS, the Common Council held a public hearing on November 11, 2025 on the City of Plymouth's 2026 Annual Budget; and

WHEREAS, the Common Council has deliberated said budget;

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Plymouth, Sheboygan County, Wisconsin, that:

1. **Expenditure of Funds from the General Fund.** The Municipality shall make expenditures as needed from its General Fund to pay for desired community services in the amount of \$9,279,546 with estimated capital expenditures of \$5,216,976.
2. **Expenditure of Funds from the Enterprise Funds (Plymouth Utilities).** The Municipality shall make expenditures as needed from its Enterprise Funds to pay for desired utility services (electric, water, sewer) for combined operating expenditures estimated at \$30,165,708 with estimated capital expenditures of \$5,854,500.
3. **Approval of 2026 General Fund Transfer to Capital Projects Fund.** The Municipality shall transfer \$1,613,988 from the General Fund to the Capital Projects Fund for the 2026 approved capital projects budget and subsequent budget years.
4. **Approval of 2026 General Fund Transfer to the Debt Service Fund.** The Municipality shall transfer \$435,196 from the General Fund to the Debt Service Fund in order to make principal and interest payments on outstanding general obligation debt of the City of Plymouth.
5. **Approval of 2026 Transfers to the Risk Management Fund.** The Municipality shall transfer \$150,224 from the General Fund and \$140,060 from Enterprise Funds (Plymouth Utilities) to the Risk Management Fund for the payment of insurance premiums and claims costs.
6. **Approval of Tax Levy.** This Municipality shall levy a tax in the amount of \$5,645,556
7. **Approval of Mil Rate Per 1,000 of Assessed Value.** The assessed tax rate for the City of Plymouth prior to various state credits shall be \$6.12 per thousand.

8. **Utility Rates.** The budget includes no increase to the water rates, sewer rates, and electric rates.
9. **Wages.** The 2026 wage resolution will be adopted on November 25, 2025. Any approved changes will be reflected in full on the first paycheck of 2026 for employees. Proposed wages are reflected in the 2026 budget. Additional employee benefit offerings this year will include a 50% City contribution for voluntary dental and voluntary vision coverage.
10. **Budget Document.** Approve of the 2026 Annual Budget document as presented
11. **Effective Date.** This Resolution shall be effective upon its adoption and approval.

Adopted: November 11, 2025

CITY OF PLYMOUTH

Donald O. Pohlman, Mayor

Anna Voigt, Clerk

Resolution Requested By: Tim Blakeslee, City Administrator/Utilities Manager

CITY OF PLYMOUTH

2026 Annual Budget - DRAFT



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

Dana Hauke, Alderman, 1st District

Angie Matzdorf, Alderman, 2nd District

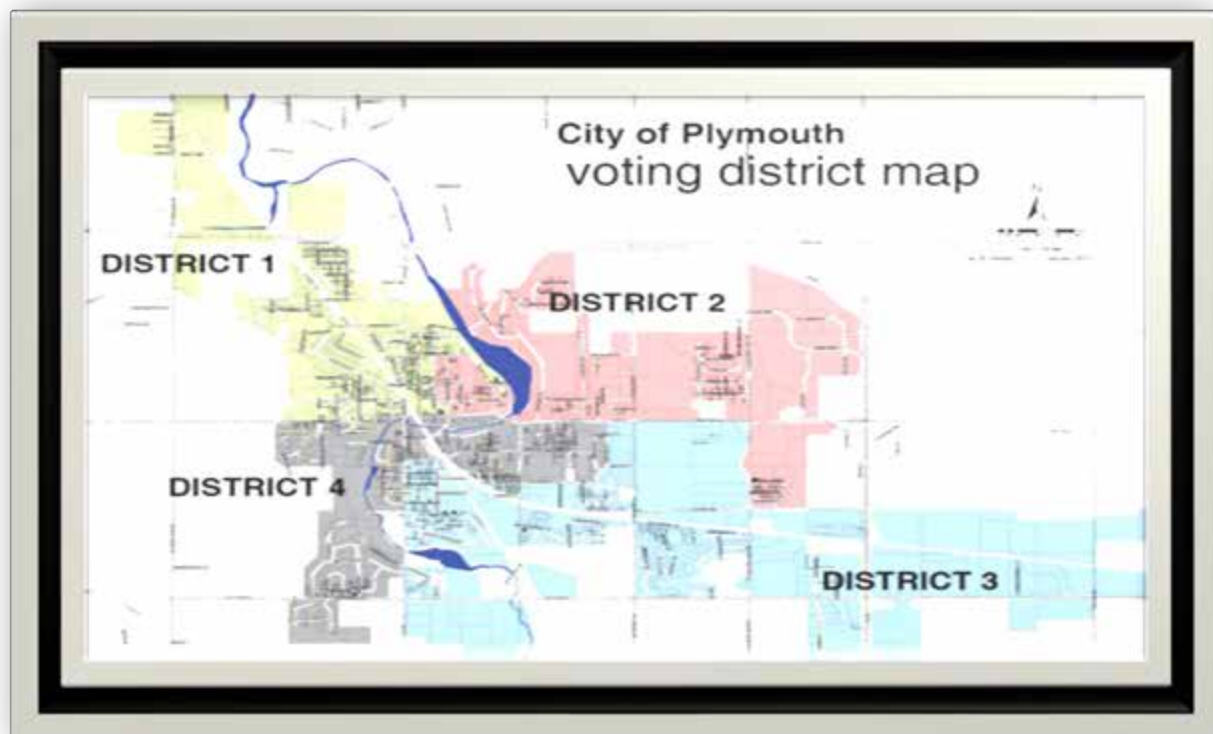
Kevin Sande, Alderman, 2nd District

John Binder, Alderman, 3rd District

David Herrmann, Alderman, 4th District

Mike Penkwitz, Alderman, 4th District

Matthew Mooney, Municipal Judge



Municipal Staff

Chief Administrative Officer (CAO)

Tim Blakeslee, City Administrator/Utilities Manager*

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 Wollershien, Wastewater Superintendent

Ryan Roehrborn, Electrical Operations Manager

Leah Federwisch, Human Resources Specialist*

*Shared positions between City/Utilities.

Municipal Facilities

Plymouth City Hall

128 Smith Street

PO Box 107

Plymouth, WI 53073

Phone: (920) 893-1271

Public Works Garage

1004 Valley Road

Plymouth, WI 53073

Phone: (920) 892-4925

Plymouth Utilities Operations Center

900 County Road PP

PO Box 277

Plymouth, WI 53073

Phone: (920) 893-1471

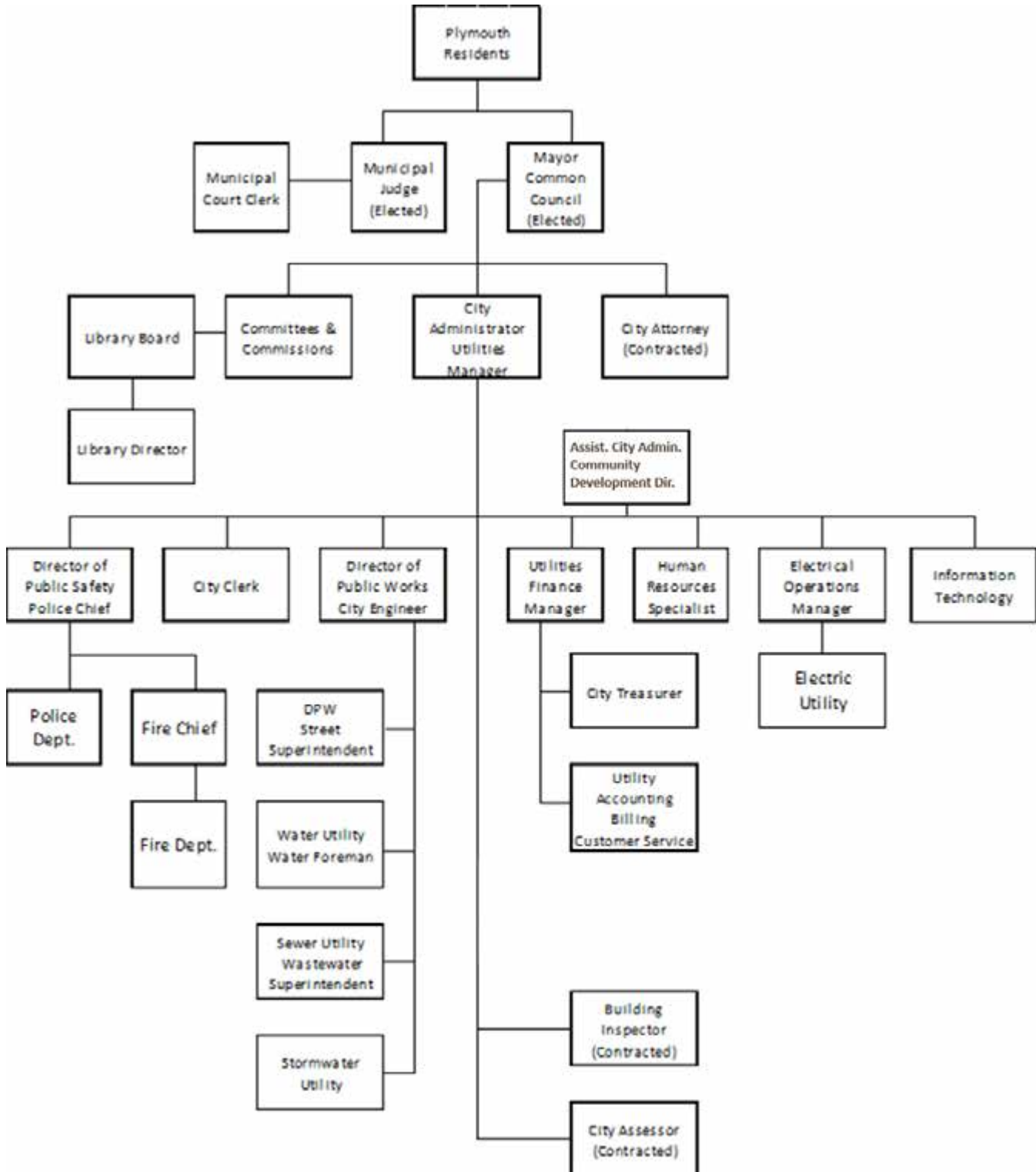
Plymouth Public Library

130 Division Street

Plymouth, WI 53073

Phone: (920) 892-4416

Organizational Chart



Our Philosophy

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

Mission, Vision, and Core Values

VISION:

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

MISSION:

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

CORE VALUES:

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

CITY OF PLYMOUTH ANNUAL BUDGET POLICIES

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

Annual Budget Policy

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

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



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

Debt Management Policy

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

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

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

Fund Balance Policy

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

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

Balance Requirements

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

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

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

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

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

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

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

Liability Insurance Coverage	\$100,000
100% of Self-Insured Retention (4 x \$25,000)	
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*	\$10,000
*Cyber security policy (1x Deductible)	
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

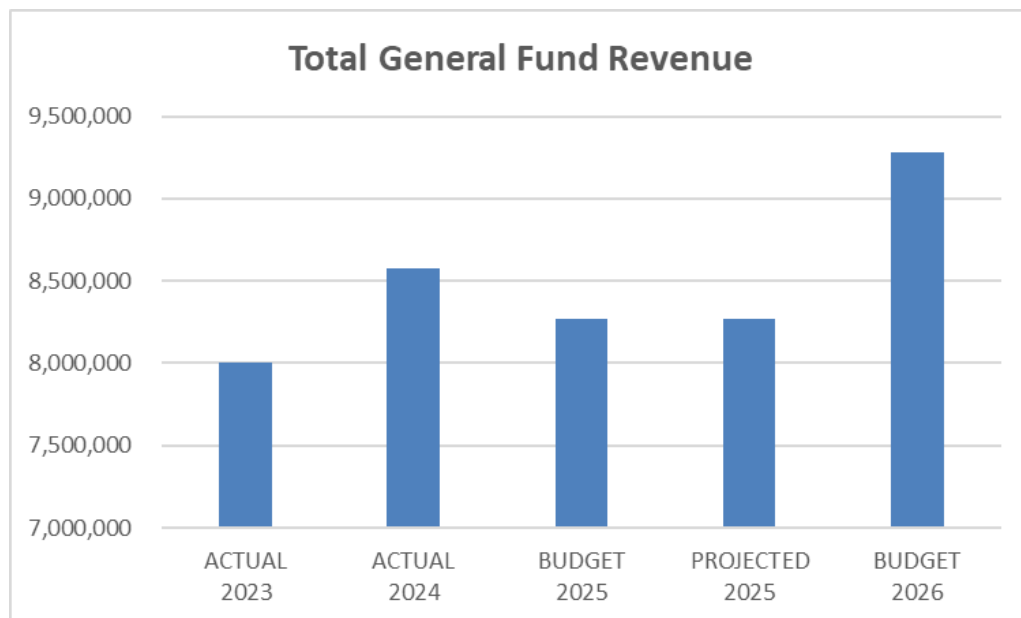
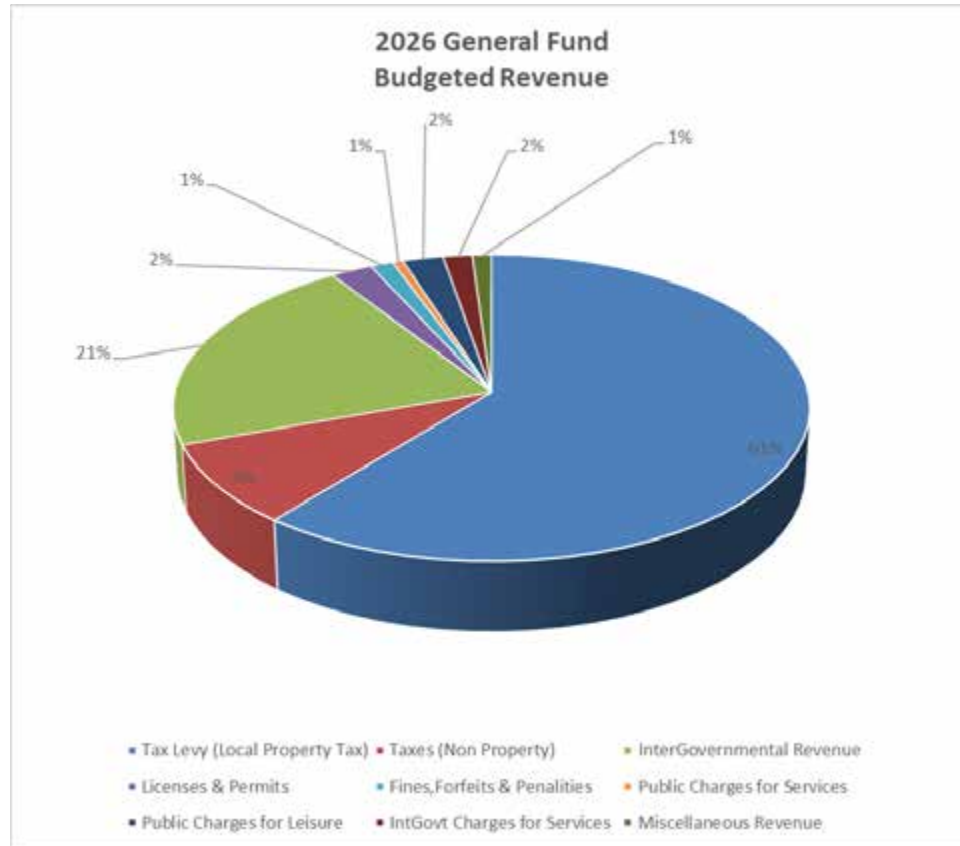
Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City. Internal service funds utilized by the City include the Risk Management Fund and Self-Health Insurance Fund.

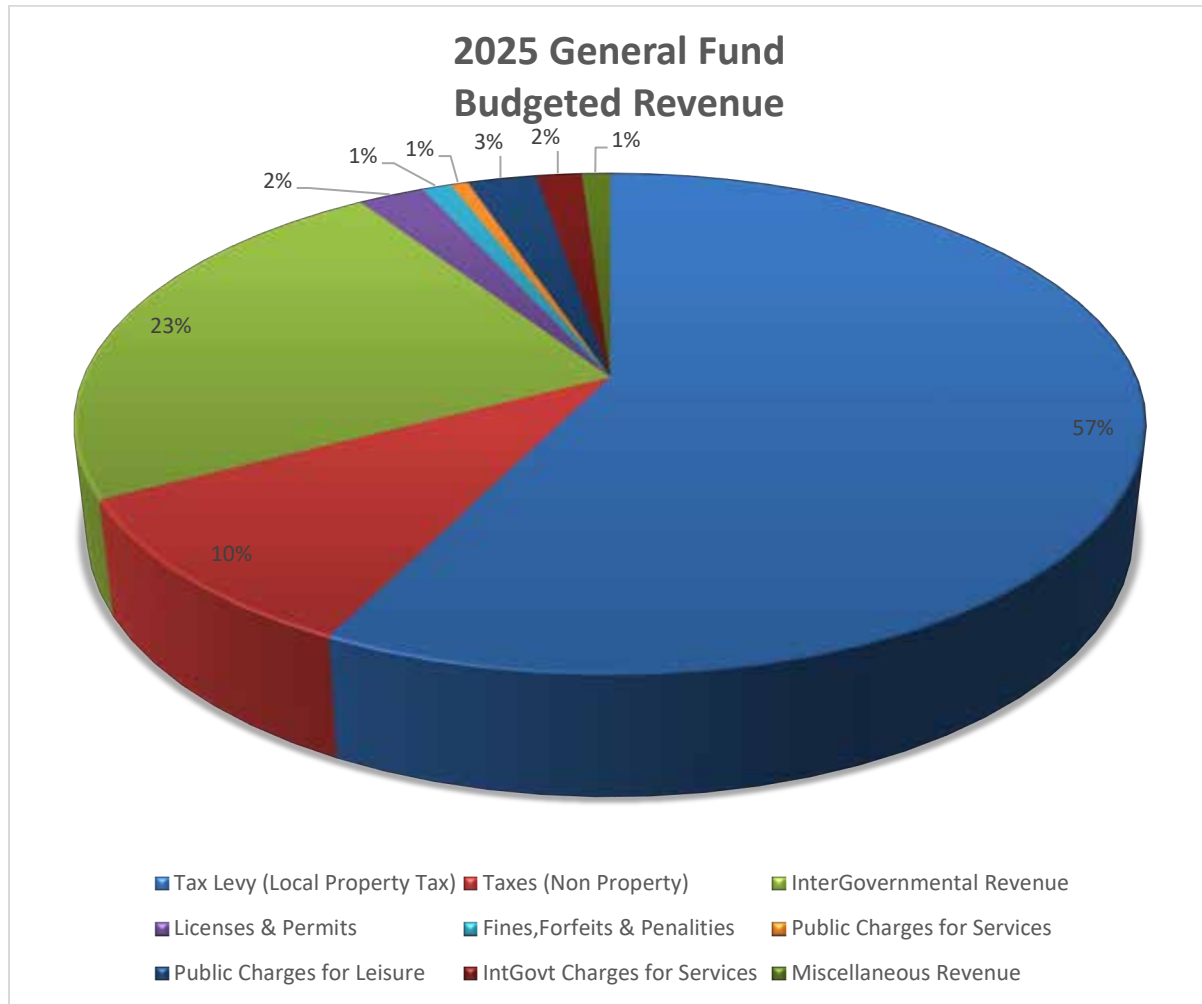


GENERAL FUND

CITY OF PLYMOUTH GENERAL FUND REVENUE SOURCES AND TRENDS

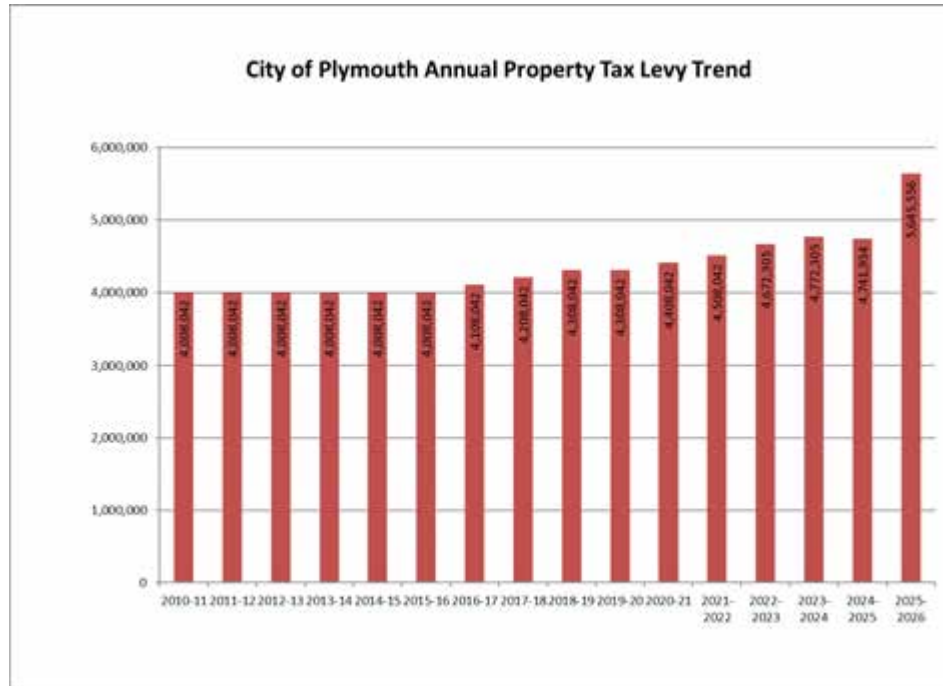
Property taxes (including personal property) represent the largest source of revenue for the General Fund, providing 61% of operating revenue. The second largest source is intergovernmental revenues (21%).





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:



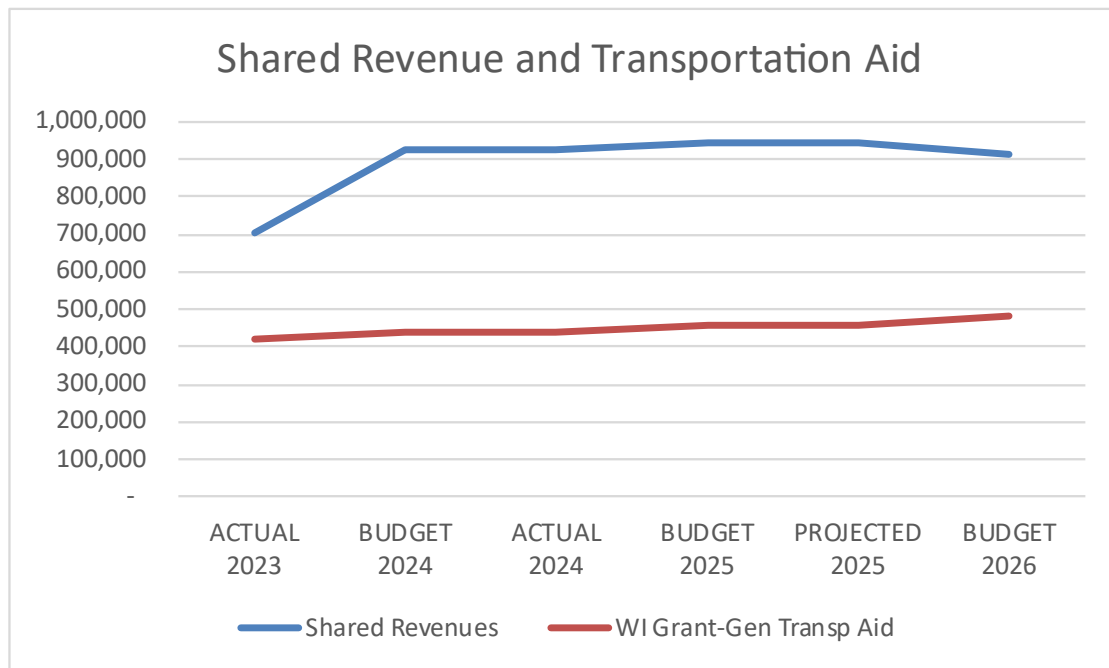
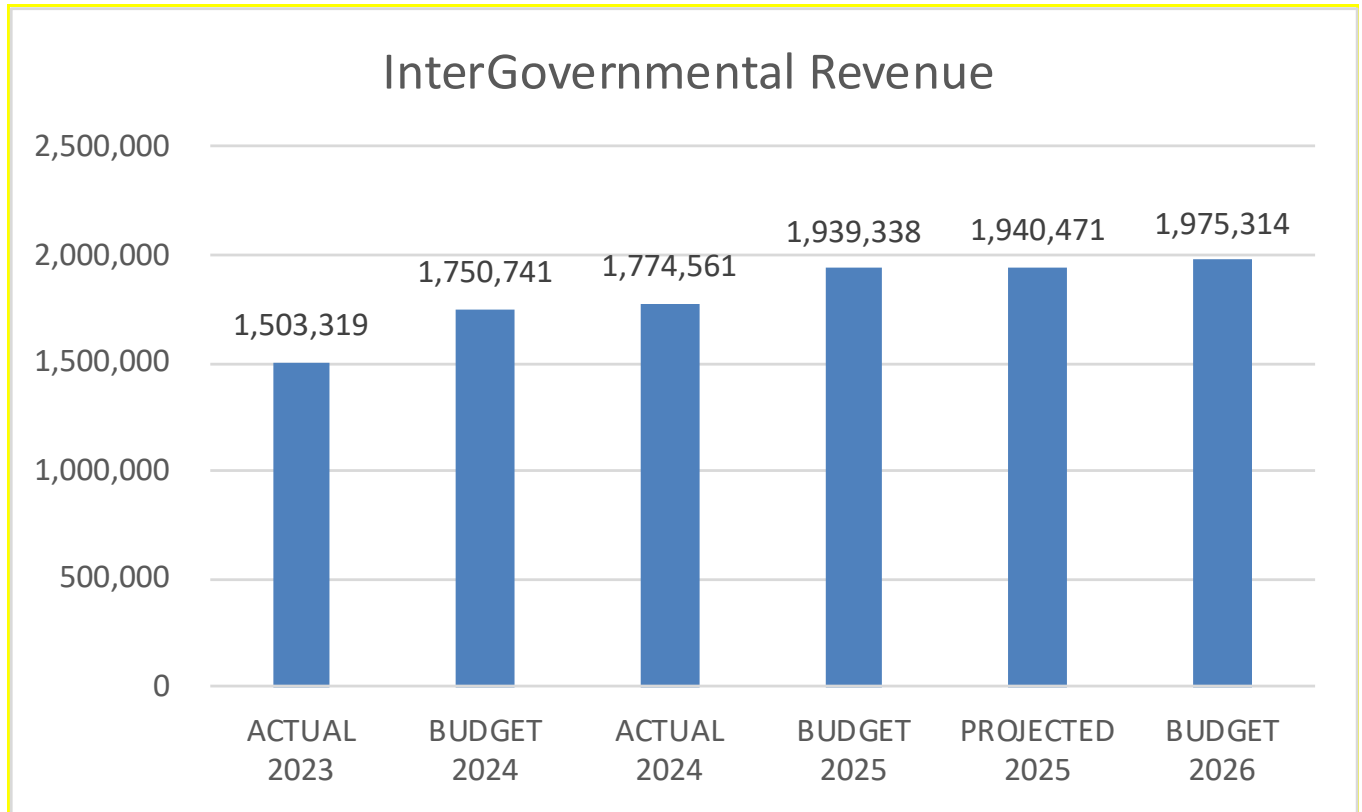
For the 2026 budget, the City is limited on property tax levies imposed as part of the state budget process, which restricts the increase in levy to the greater of 0% or growth from net new construction which totaled a levy adjustment of \$46,126. In 2026 also receives a one-time levy adjustment of \$382,402.19 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

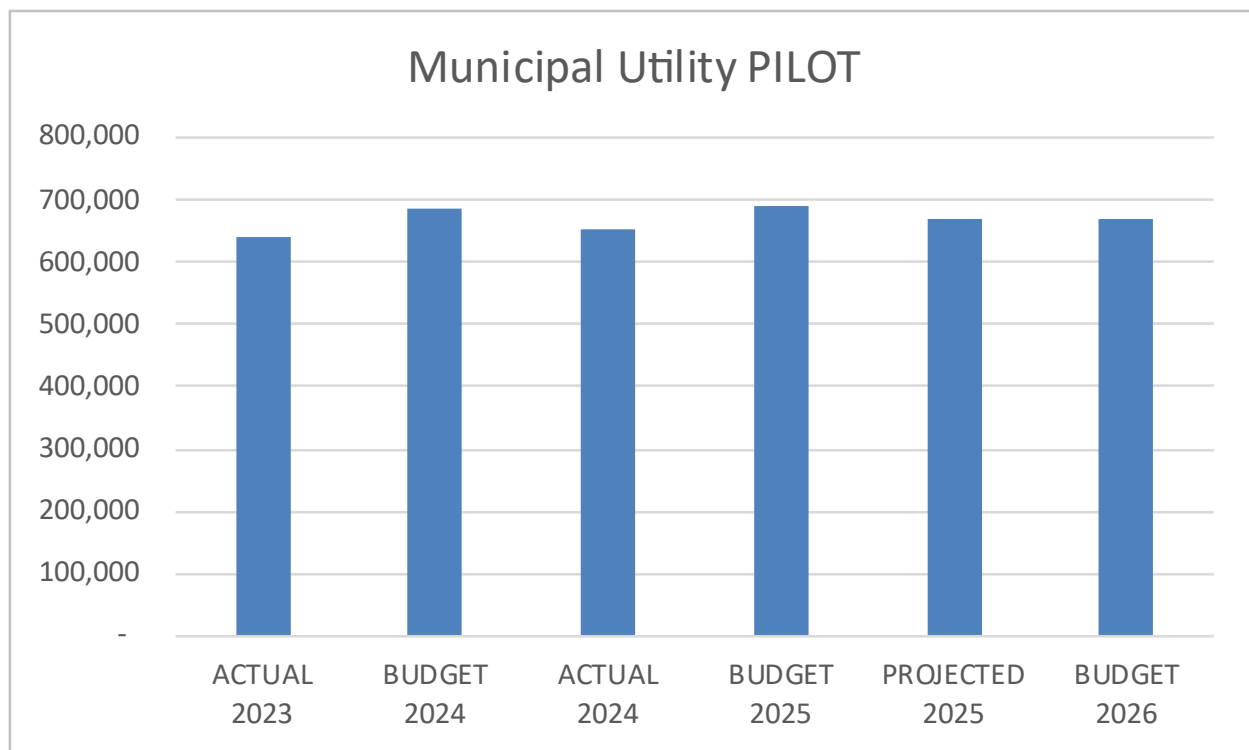
Monetary aids from the State of Wisconsin are the second primary source of City revenues.

- 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 & Penalties	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	-

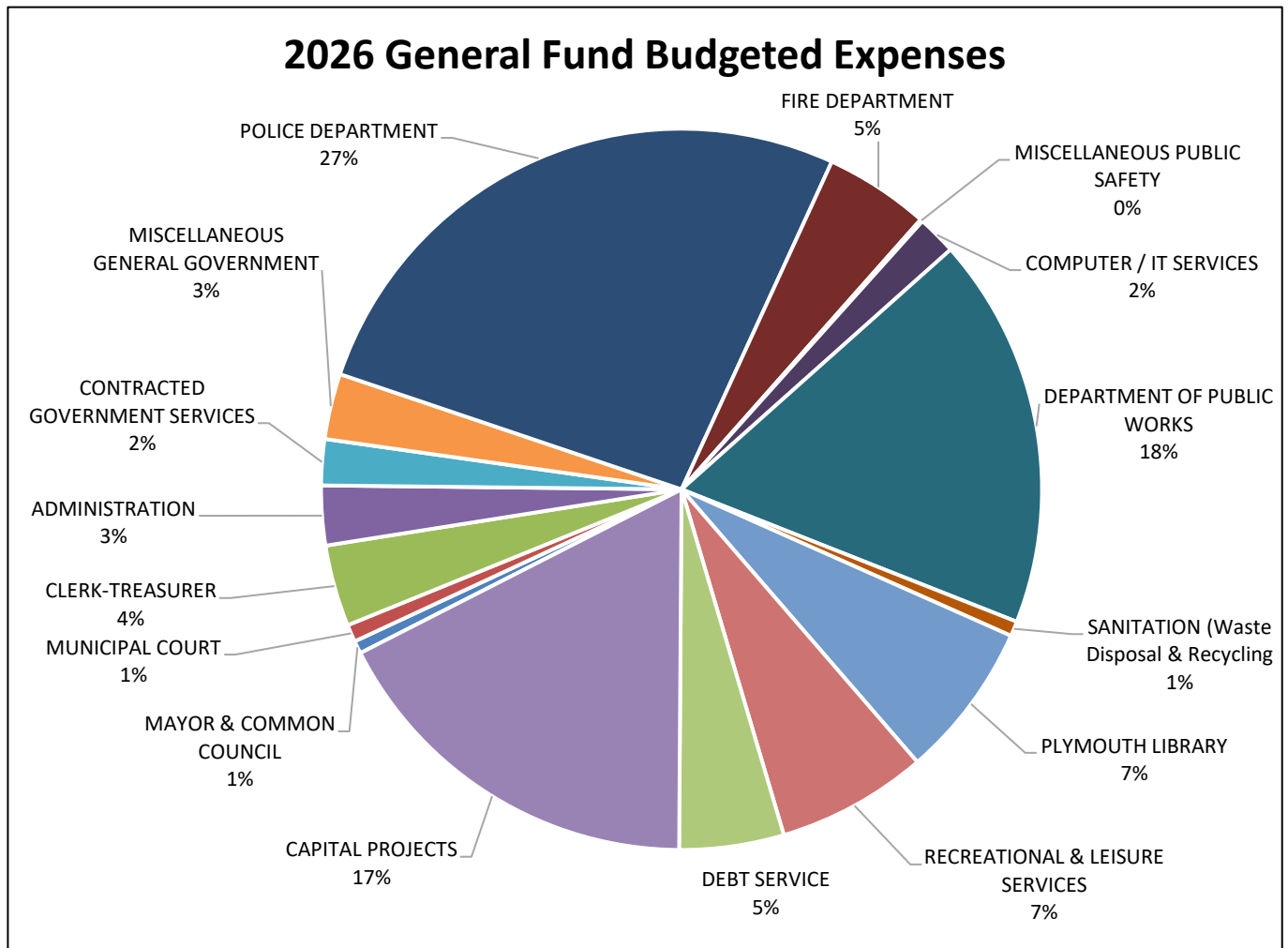
General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	PROJECTED 2025	BUDGET 2026
Fines, Forfeits & Penalties	10-00-451000-000	Municipal Court Fines	68,163	65,000	96,170	70,000	113,000	95,000
	10-00-451001-000	Court Fines&Costs	1,600	1,800	1,297	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 & Penalties	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

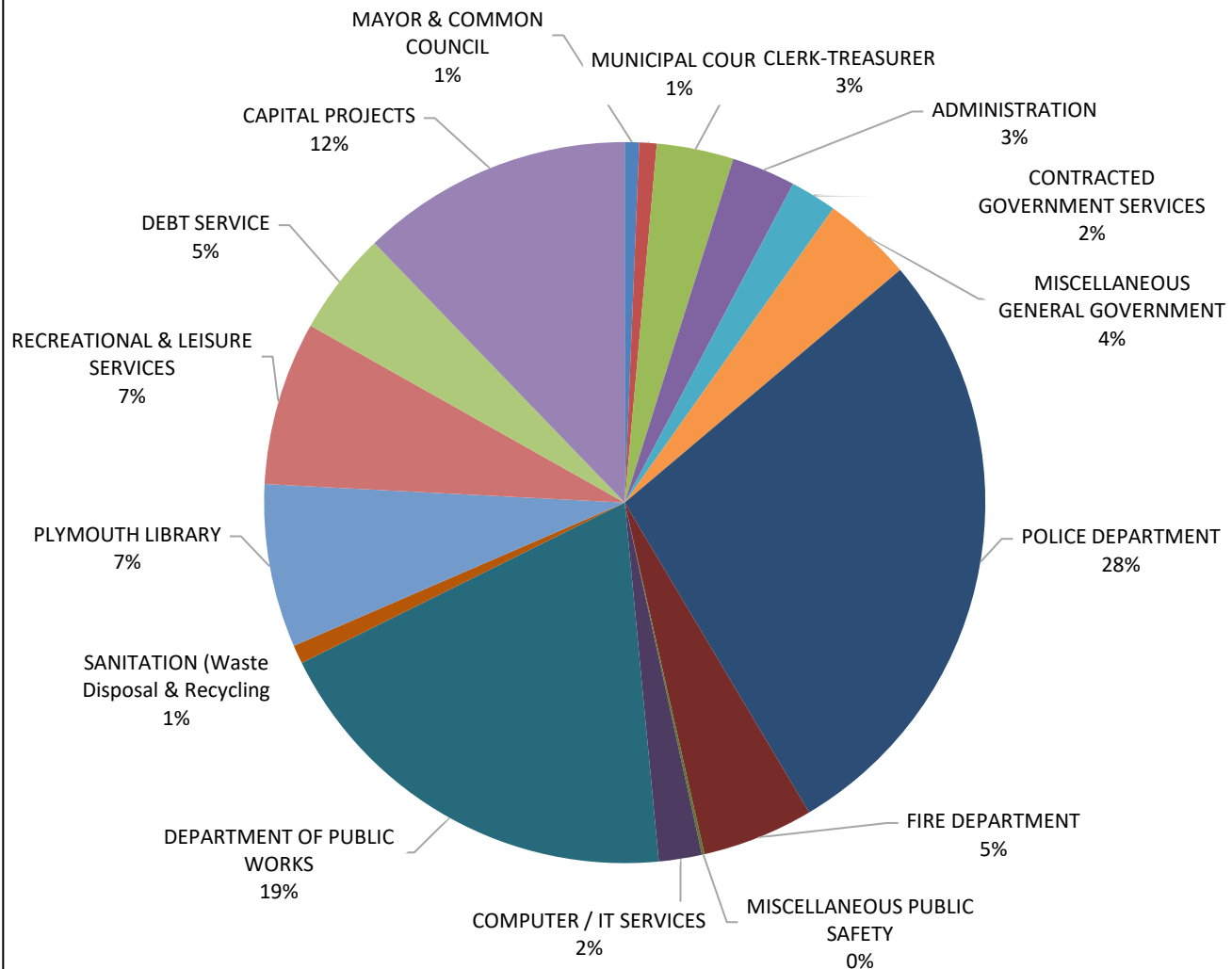
The pie charts below illustrate where General Fund monies are allocated. For 2026 the Police Department accounts (27%) for the highest amount of expenditures on a year to year basis followed by Public Works (18%). In 2026, debt service accounts for just 5% of spending while capital spending accounts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

2025 General Fund Budgeted Expenses

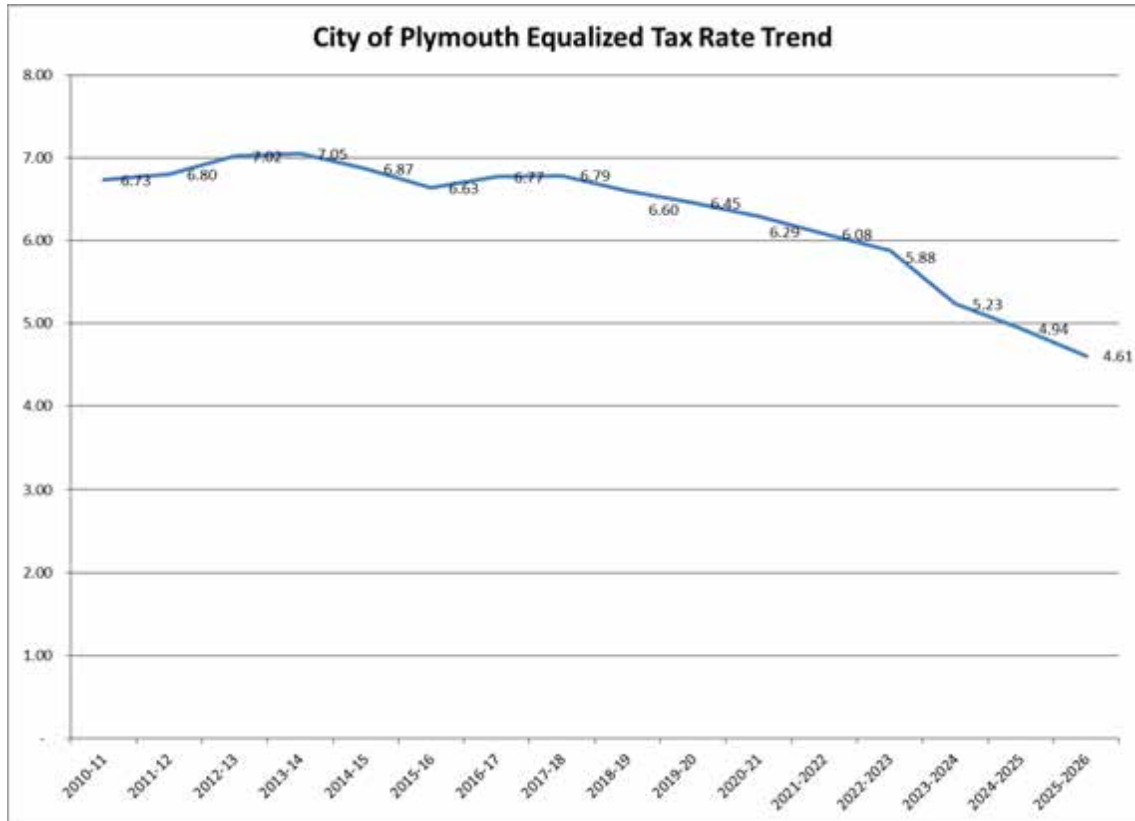


GENERAL FUND EXPENDITURE SUMMARY**(Includes Debt Service & Capital Transfers)**

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 PENALTIES	\$ 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

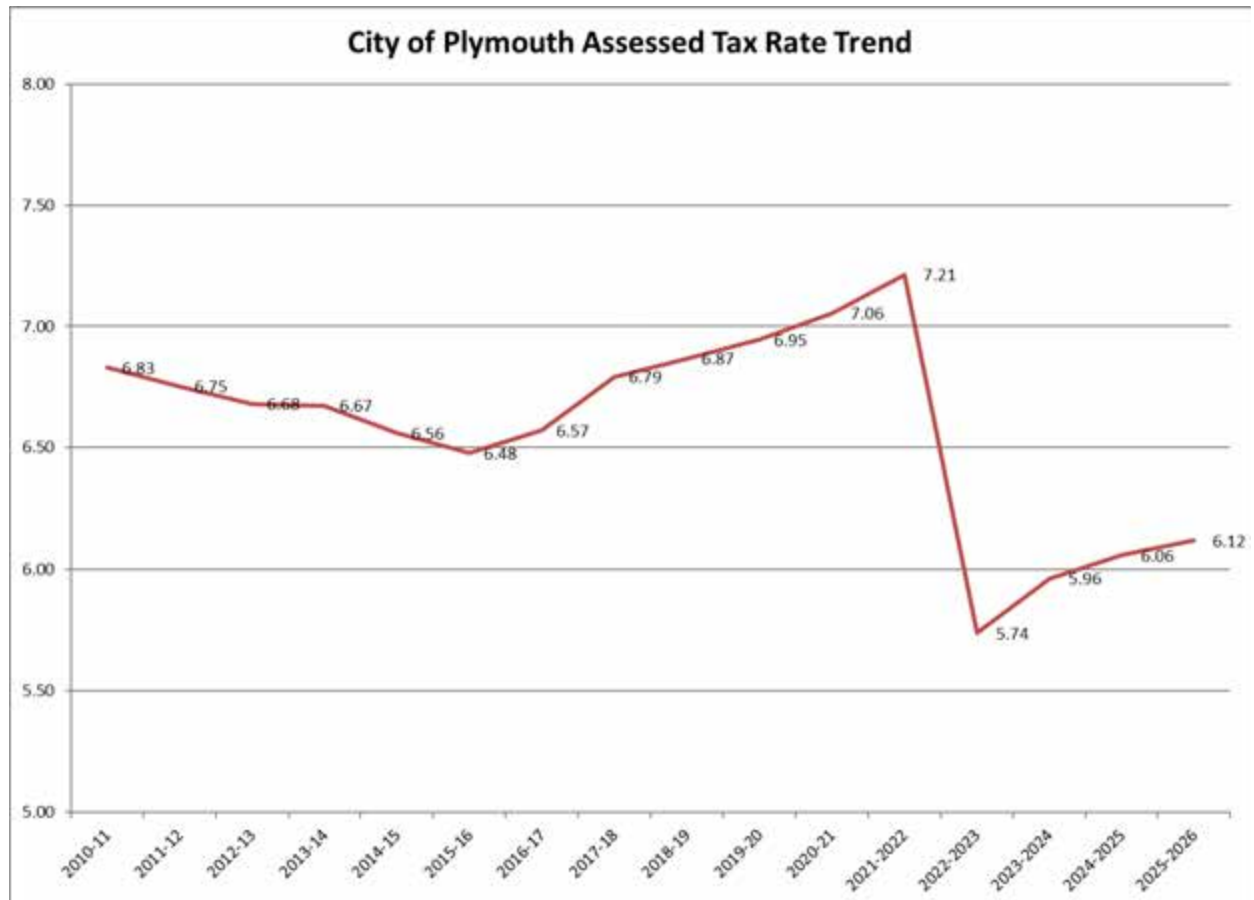
CITY OF PLYMOUTH**TAX RATE TRENDS**

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.

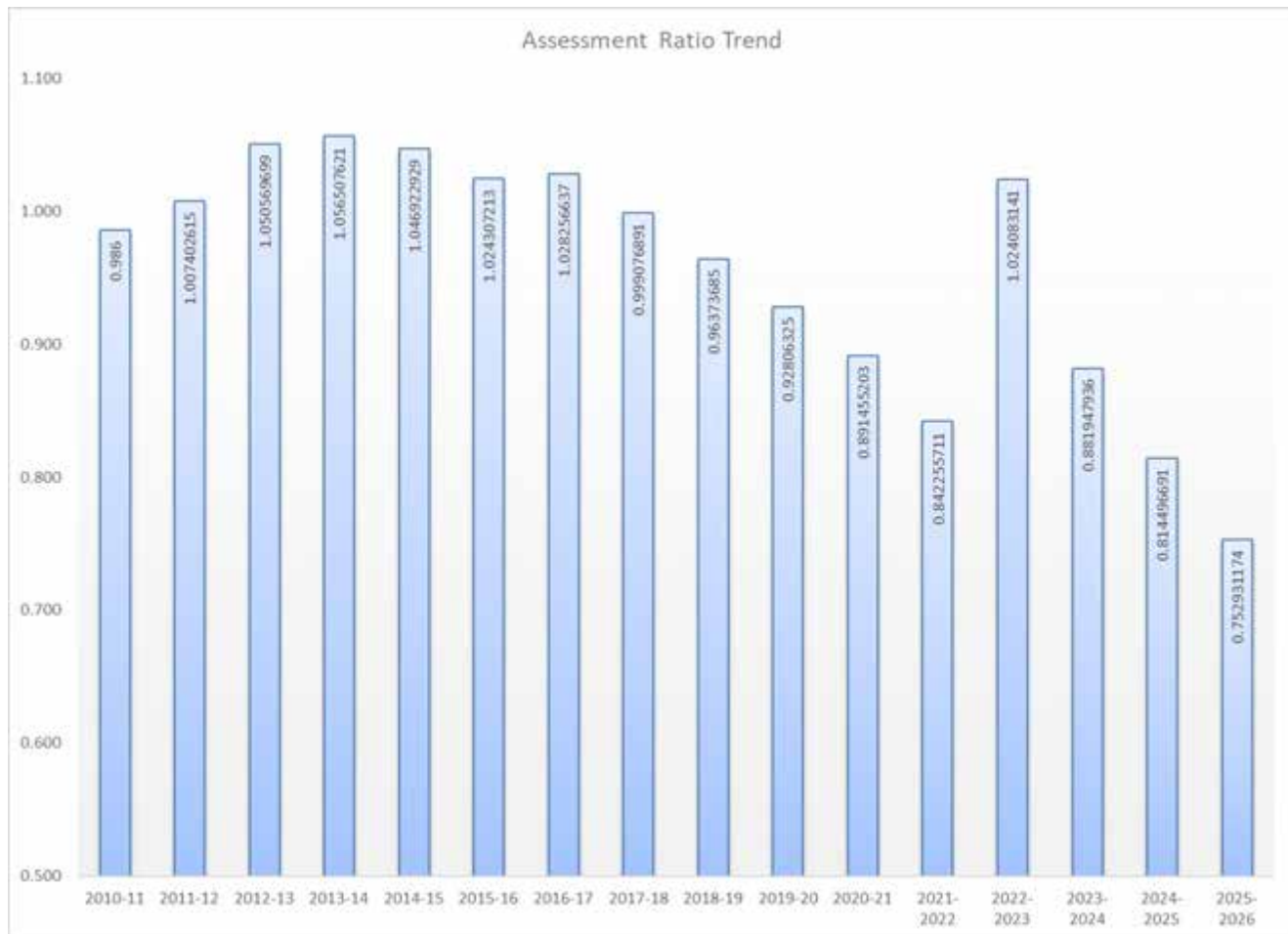


Assessed Tax Rate

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:

<i>Position (Part-Time Elected)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
Mayor	1.00	1.00	1.00	1.00	1.00
Alderspersons	8.00	8.00	8.00	8.00	8.00

ACTIVITY MEASURES (MAYOR & COMMON COUNCIL):

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
Municipal Judge (Part-Time, Elected)	1.00	1.00	1.00	1.00	1.00
Court Clerk	0.50	0.50	0.50	0.50	0.40
Total	1.50	1.50	1.50	1.50	1.40

ACTIVITY MEASURES:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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):

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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, WRS, 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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Lieutenant	3.0	3.0	3.0	3.0	3.0
Patrol Officer	11.00	11.00	11.00	11.00	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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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, WRS, 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, WRS, 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:

<i>Position (Volunteer)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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)

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

Rescue & Emergency Medical Service Incident

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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)

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

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

TOTAL CALLS BY CATEGORY

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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**

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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.

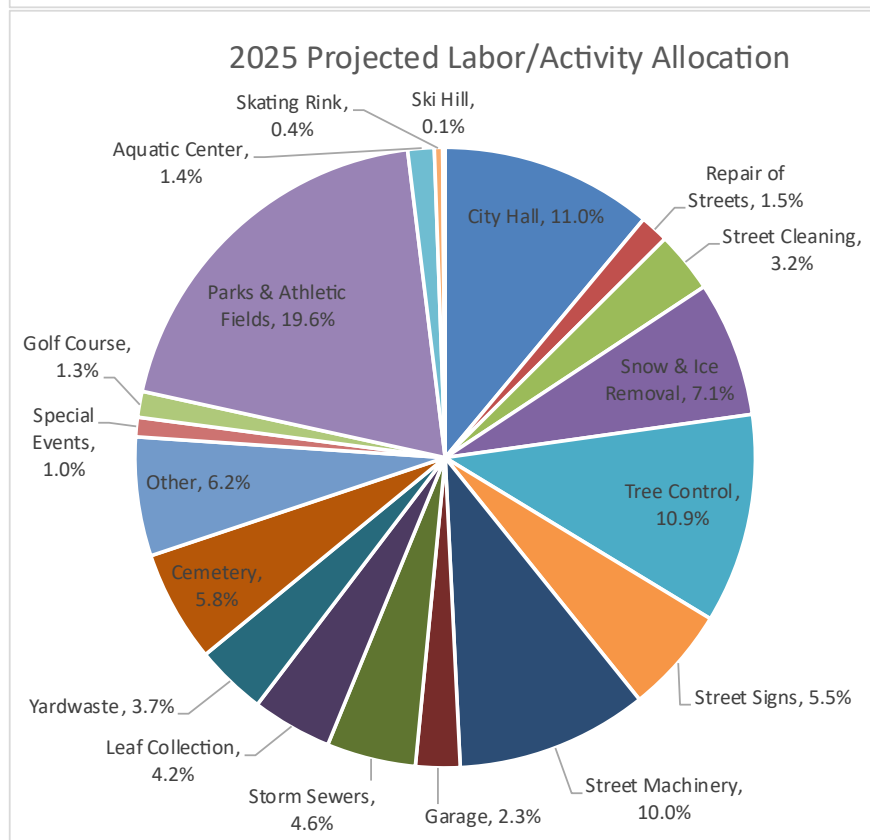
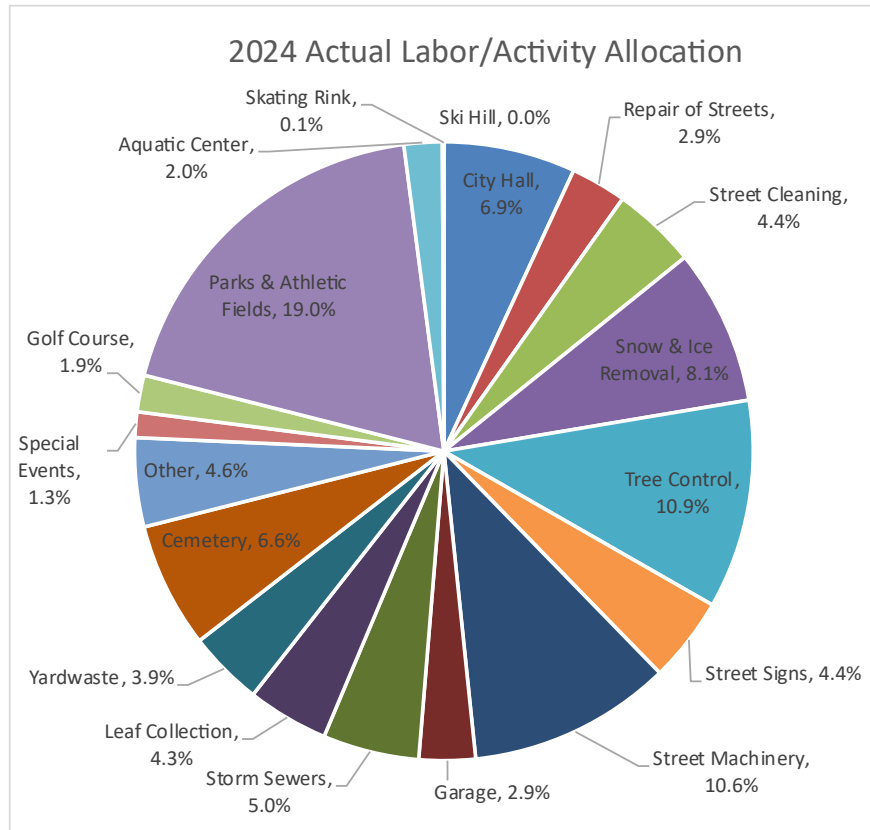
SERVICES:

- 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:

<i>Non-Seasonal Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Seasonal Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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							
		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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, WRS, 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

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

- 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:
 - Continued work on immediate and mid-term space needs.
 - Promoted school class visits to introduce students to library resources and encourage a love of reading.
 - Promoted the library to new residents of Plymouth through Welcome Letters.
 - Started offering Tech Help appointments.
- 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.
- Attended community-wide events to promote library services.
 - Attended Mill Street Festival, Fallooza, and will be involved in Generation's Jingle Mingle.

OBJECTIVES TO BE ACCOMPLISHED IN 2026:

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

PROGRAM BUDGET:**Library**

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description	General Ledger						
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:

<i>Seasonal Position</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

		Actual 2023	Budget 2024	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Description							
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.

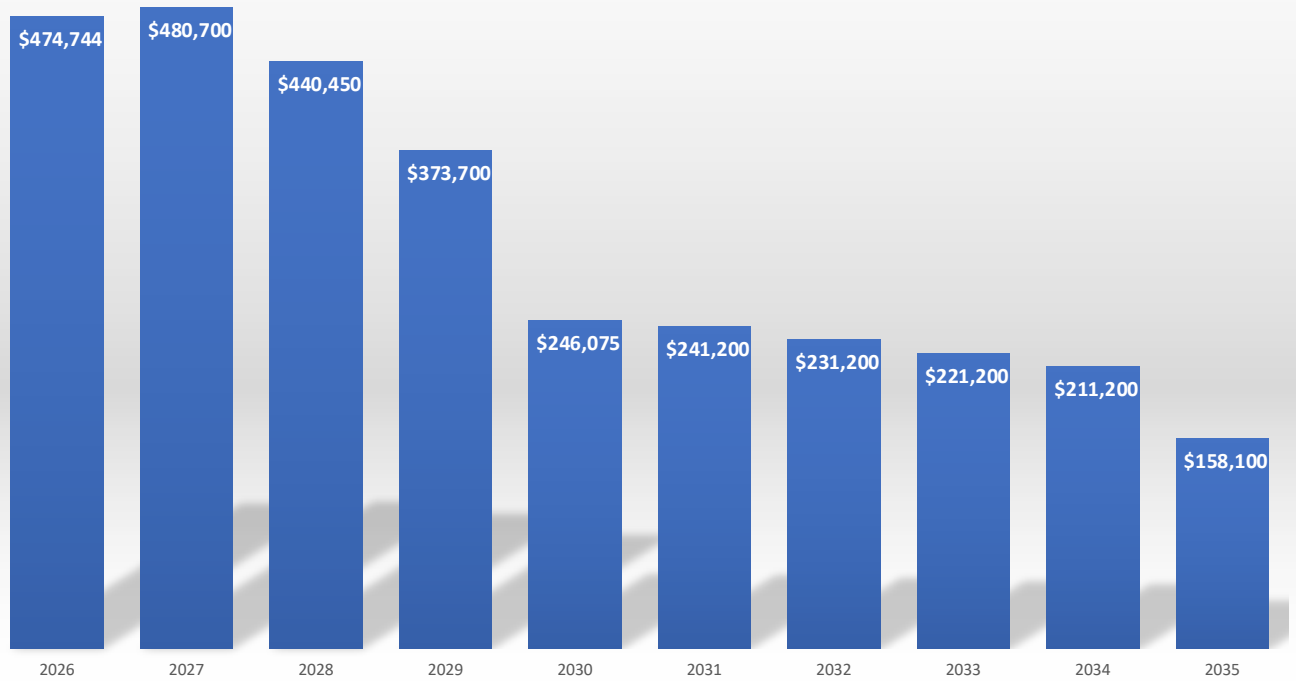
Projects	Purpose/Dept.	Plan Issue	2026	2027	Totals
Grove Street	Streets	2026 G.O. Notes	650,000		650,000
City Park	Parks	2026 G.O. Notes	3,000,000		3,000,000
Grove Street Utilities	Utility	2026 G.O. Notes	620,000		620,000
Fire Truck	Fire	2027 G.O. Notes		2,000,000	2,000,000
ATC Capital Call	G.O. Debt	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
	Premium Amortization to DS - Dam	-	-	-	-	-	94,502
	Premium Amortization to DS - Collins St	-	-	-	-	-	26,038
	Premium 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.

Total Annual Debt Service General Fund



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 (AR&Golf)												\$ 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%	<u>0.05</u>
Statutory Debt Limit	\$63,076,465
Less: G.O. Debt	<u>(10,200,000)</u>
Unused Debt Limit	\$52,876,465

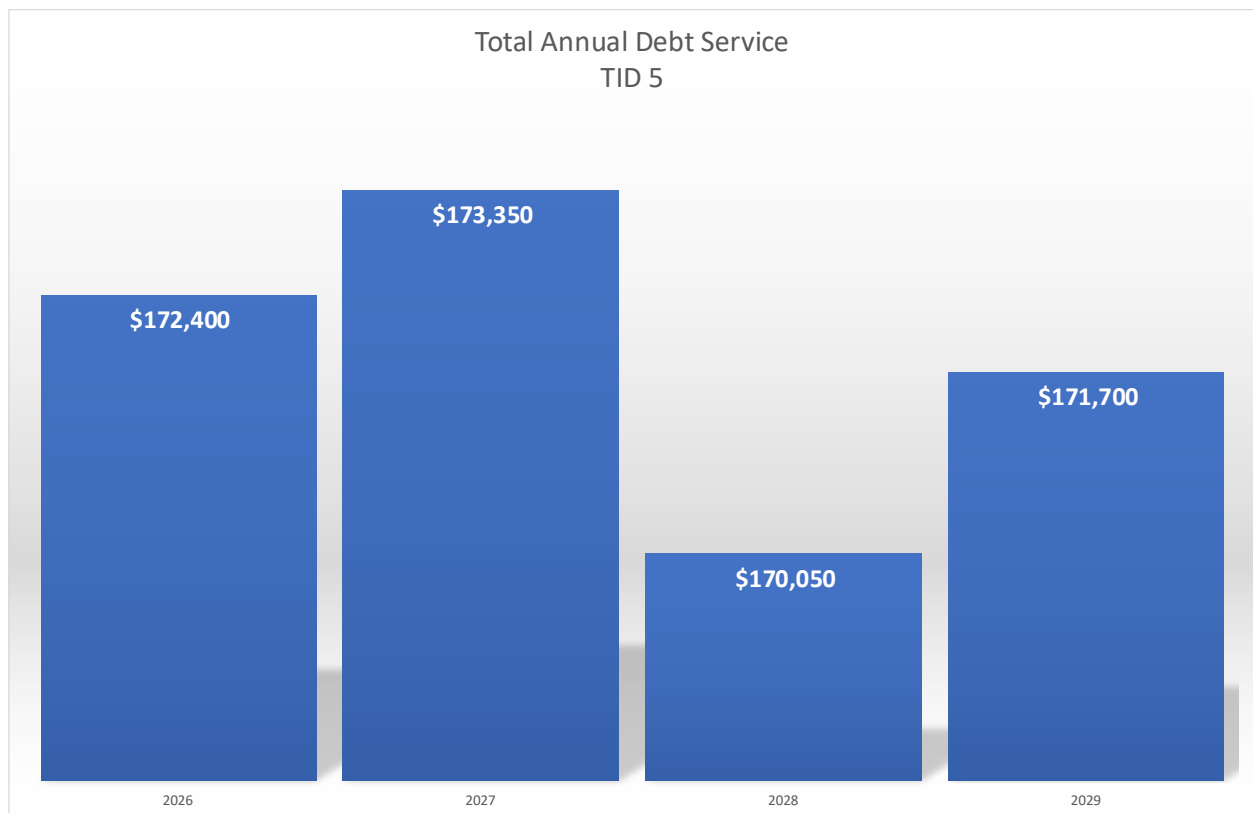
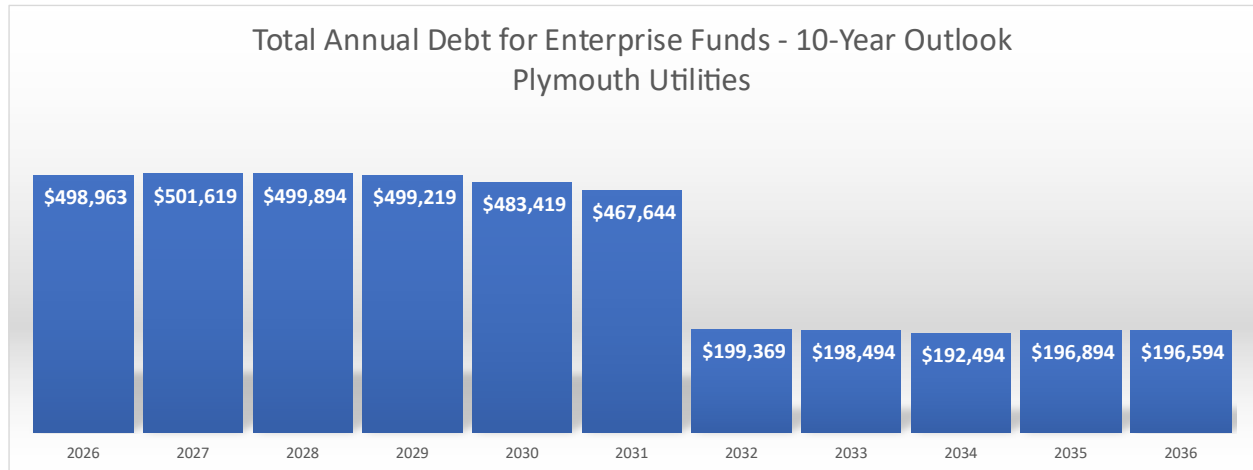
In addition, the City of Plymouth has a self-imposed policy limiting debt. The policy statement states that “Except for unique circumstances, General Obligation debt shall not exceed 60% of the City’s legal debt limit (3% of equalized property value). Under no circumstances, except for the case of extreme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

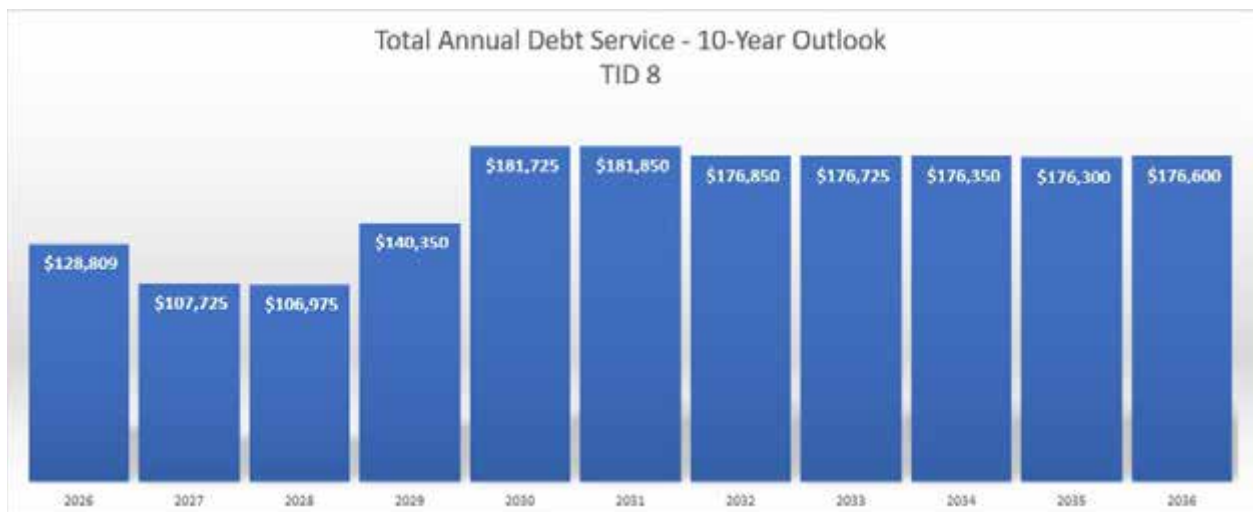
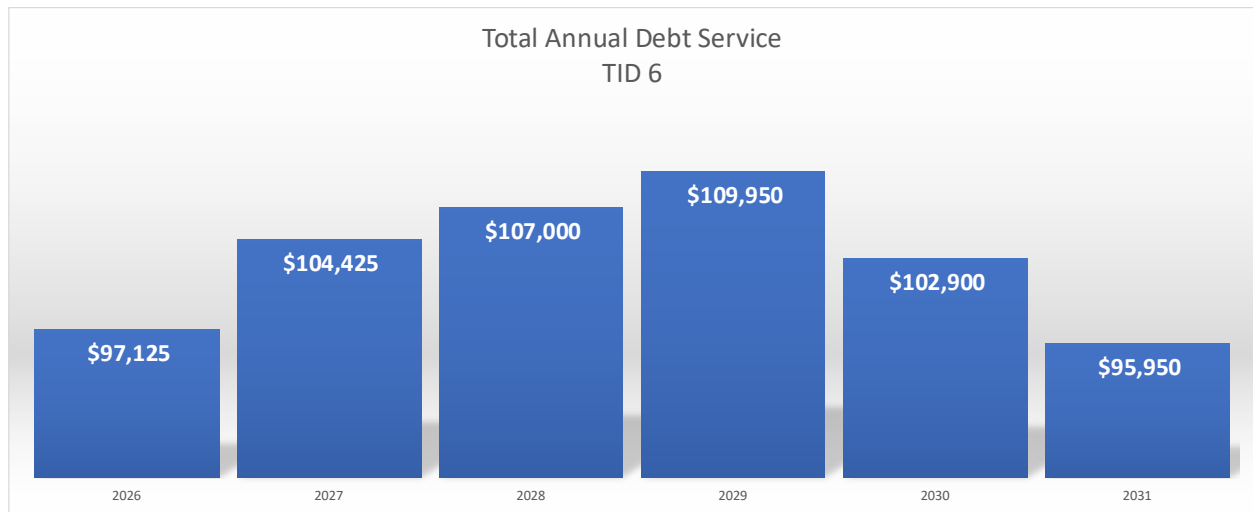


DIRECT DEBT

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





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
		2022	2023	2024	2025	2025	2026
REVENUES							
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

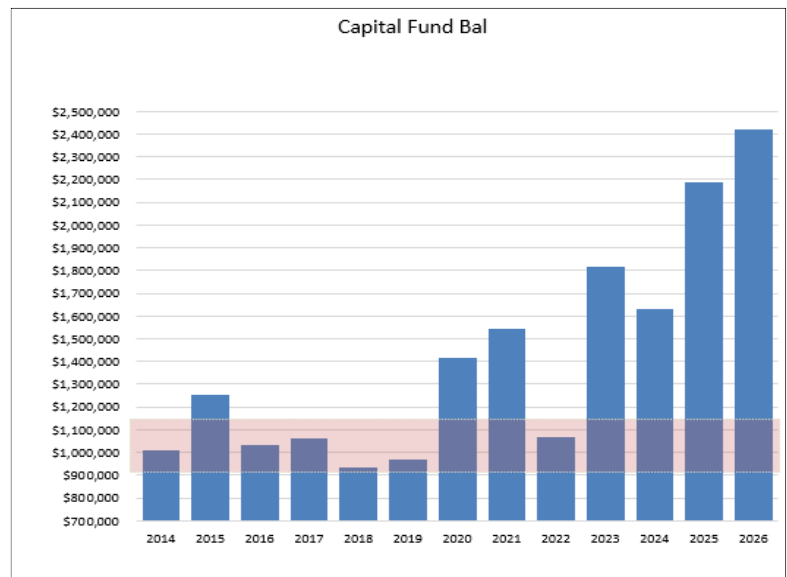
Note: Fund Balance is based on 12/31/24 and estimated costs as of 8/2025.

SOURCES & USES**2026 CITY CAPITAL BUDGET SUMMARY (See CIP for detailed information):**

<u>Category</u>	<u>2026 ADOPTED</u>
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





INTRODUCTION TO PLYMOUTH UTILITIES:

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



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

BUSINESS LINES

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

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

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

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

DEPARTMENT: Plymouth Utilities

PROGRAM MANAGER: City Administrator/Utilities Manager

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING:

<i>Position (Administration)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Position (Electric)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
Electrical Operations Mgr.	1.00	1.00	1.00	1.00	1.00
Assistant Electrical Ops. Mgr.	1.00	1.00	1.00	1.00	1.00
Line Crew Foreman	1.00	1.00	1.00	1.00	1.00
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

<i>Position (Wastewater)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00
Wastewater Operator	3.00	3.00	3.00	3.00	3.00
Total	4.00	4.00	4.00	4.00	4.00

<i>Position (Water)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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

<i>Total FTE (Utility Wide)</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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)	539	539	508	750*	730*
<i>*2025 and 2026 added unknown</i>					

SEWER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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:

<i>Activity</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Actual</i>	<i>2025 Projected</i>	<i>2026 Budget</i>
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.

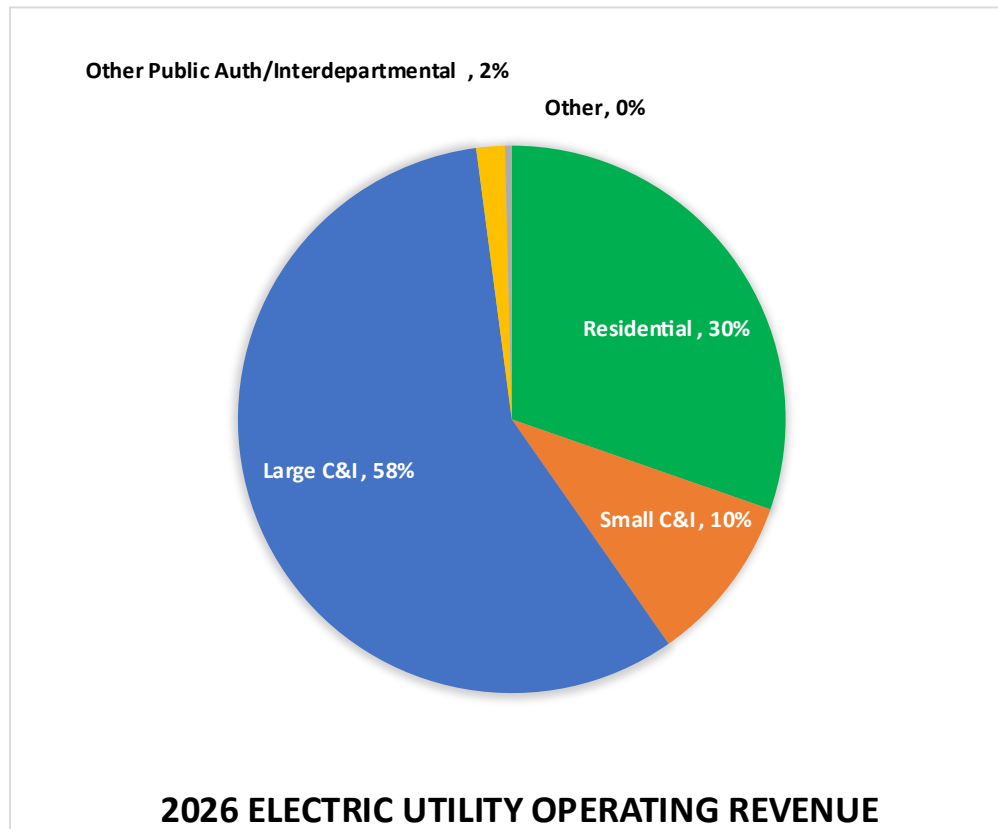


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ELECTRIC UTILITY

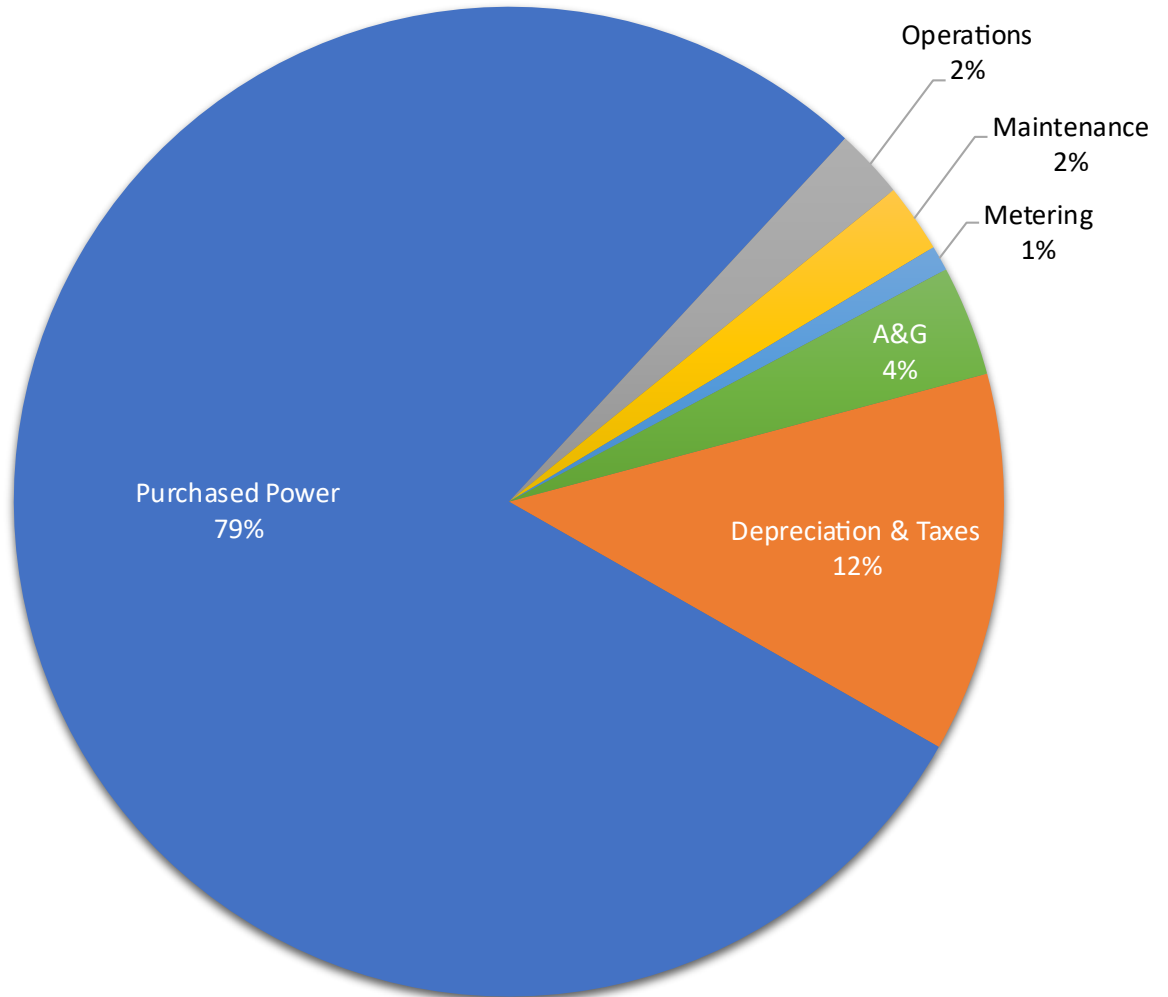
60-Electric Utility Operating Revenue							
Customer Type	Rate	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Residential	RG1	7,860,150	7,387,687	7,239,755	7,950,495	7,534,284	7,987,483
	RG2	32,863	32,632	33,894	29,209	35,273	37,395
Total Residential Sales		7,893,013	7,420,319	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



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

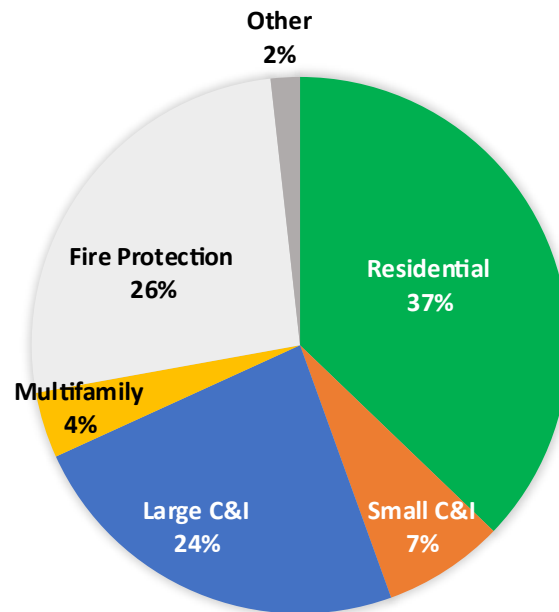
Non-operating Note: ATC 2026 projected VACC for Plymouth Utilities is \$1,191,231. The 2026 budget includes Plymouth Utilities meeting the entire projected VACC using debt financing.

2026 ELECTRIC UTILITY OPERATING EXPENSES



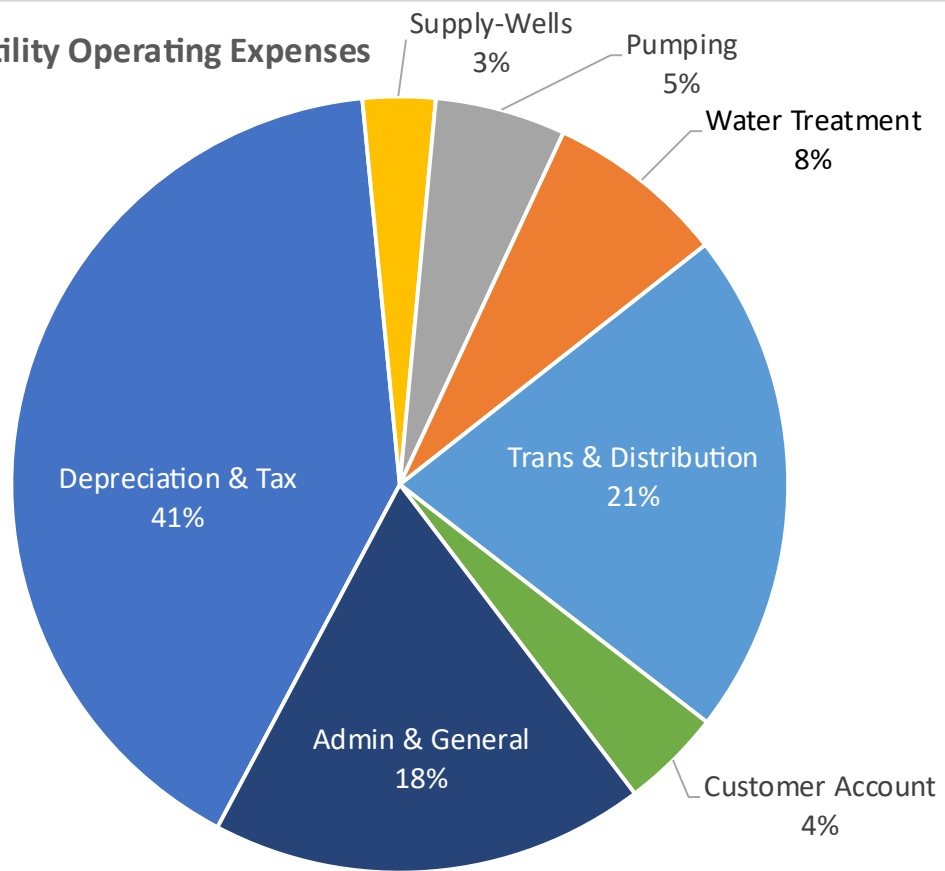
WATER UTILITY

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

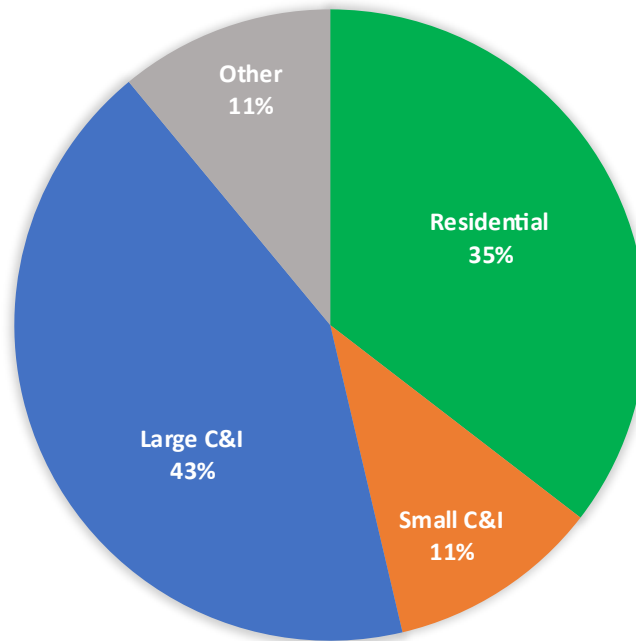
62-Water Utility Operating Expenditures	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Depreciation	456,434	469,041	456,349	567,262	480,000	530,000
Property Tax Equivalent	319,072	297,405	286,505	301,000	301,000	307,020
Taxes	25,302	30,279	33,235	22,255	36,858	41,183
Depreciation & 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

WASTEWATER UTILITY

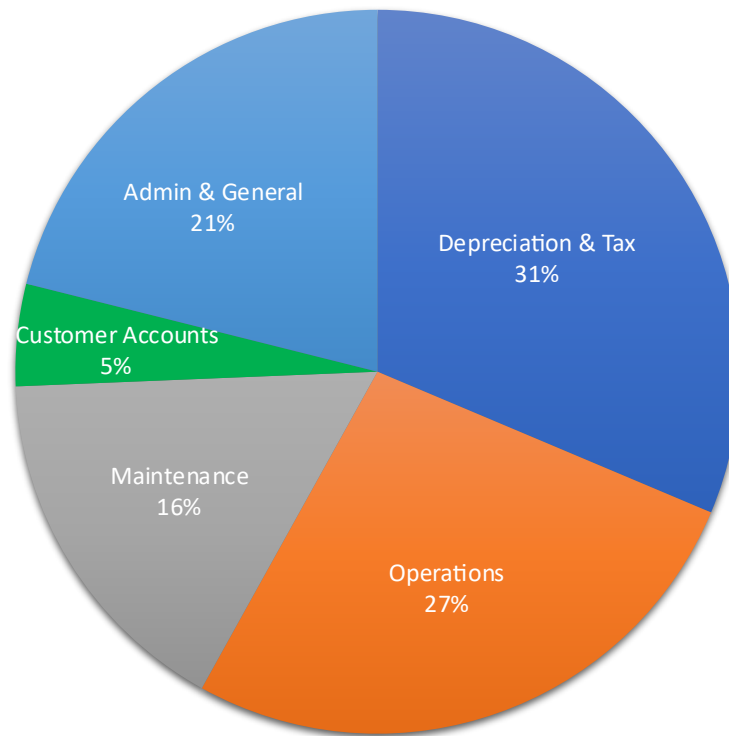
63-Sewer Utility Operating Revenue						
Customer Type	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Residential	988,895	1,026,394	1,007,180	1,031,526	1,007,180	1,006,458
Small Commercial & Industrial	272,953	282,265	315,312	283,677	315,312	308,928
Large Commercial & Industrial	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

2026 SEWER UTILITY OPERATING REVENUES



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



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**

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES						
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

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
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
<i>Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.</i>						
<div> <div>Number of outstanding loans: 0</div> <div>Available funds for loans: \$400,000</div> </div> <div>Outstanding value of loans: \$0</div>						

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-Unrealized Gains/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
<i>Note: Fund Balance is based on 12/31/24 and estimated costs as of 7/2025.</i>			
<i>Available funds: \$500,000</i>			

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

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
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	-	-	-	-	-
20-80-521008-120	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**

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
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

		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES							
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

REVENUES	Budget 2025	Projected 2025	Budget 2026
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 capital 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 & IT 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 med vehicle	15		GF CIP			\$10,000							\$10,000
	Truck 623	Replace aging equipment (2004 5400 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 attachments	15	\$145,000	GF CIP										\$145,000
	K0	2017 Kubota Z121SKJ1-48			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 T890 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 Handit)	15		GF CIP					\$90,000					\$90,000
	Stump Grinder	2020 Carlton 7500	20		GF CIP							\$75,000			\$75,000
	20-Foot Trailer	Trailer for transporting mowers and smaller equipment	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 Excavator 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	Restroom 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 CYMBC 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 design Options for City Park Improvements	25		GF CIP										\$0
	Decorative Waste Receptacles Down Town	Replace a total of 16 decorative waste receptacles, and new lids on park garbage receptacles	10	\$12,000	GF CIP										\$12,000
	Asphalt Paths	Repair 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				\$3,163,500		\$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	TIDE8 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 Mini 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
	Strategic Planning Update	Updating 2023-2026 Strategic Plan	3	\$30,000	GF CIP				\$30,000				\$30,000		\$90,000
	Interim 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 Funding		\$2,000,000								\$2,000,000
	5' Shelving	Non-Fiction 6x5' 2025, Fiction in future. From '18. 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, Downspouts, Handrail, 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 Check-out 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	2016 Budget	Funding	2017	2018	2019	2020	2021	2022	2023	2024	2025	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 helmets 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 #702	K-9 Conversion	4		CIP / K-9		\$68,000								\$68,000
	Patrol Vehicle #703		4		GF CIP	\$68,000			\$68,000					\$75,000	\$211,000
	Patrol Vehicle #704		4		GF CIP					\$70,000					\$70,000
	New Patrol Vehicle	New Patrol Vehicles 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 #773	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
	Bulletic 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	\$15,500
	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 accidents 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 Motorola Body Camera. The Police Department's camera system (body-worn and in-car camera) 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		\$295,262	\$185,402	\$208,377	\$183,800	\$181,000	\$181,000	\$198,000	\$112,000	\$117,000	\$1,787,081

**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			\$210,000							\$210,000
	Replace Unit 6	2024 4x4 1/2 Ton Pickup	10		Utility Funds									\$60,000	\$60,000
	Replace Unit 7	Purchase new F150 for water department	10		Utility Funds									\$60,000	\$60,000
	Replace Unit 8	2019 back yard bucket/digger/tree line work, (mini-lb) - 3 1/2 tons from Kiehl	20		Utility Funds			\$160,000							\$160,000
	Replace Unit 9	2015 1-2 3/4 Ton Pickup - Water Department	10	\$58,000	Utility Funds										\$58,000
	Replace Unit 10	1998 Utility 5DR-14 Wire Stripping 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 Kubota 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 & Ruddy 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	2014 Husch 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 BP0605 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 Chubb 3,000 LB Utility Trailer	20		Utility Funds										\$0
	Replace Unit 34	2022 4x4 F150 Service Body w/ Tommy Gate	10		Utility Funds						\$60,000				\$60,000
	Replace Unit 35	2016 Chubb 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 C30V 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 OMHC Traffic Lights	10		Utility Funds			\$85,000							\$85,000
PU - Vehicles, Machinery, Facilities				\$198,000		\$470,000	\$185,000	\$467,000	\$15,000	\$490,000	\$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
	Hixon Court	Collins St. to Reed St. PASER of 6, 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds		\$140,000								\$140,000
	Pleasant Street	Summit St. to Western Ave. PASER of 5-6/7, 1,300 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds			\$400,000							\$400,000
	Mead Avenue		50+		Utility Funds				\$200,000						\$200,000
	Home Avenue	North St. to termin. PASER of 6, 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds					\$130,000					\$130,000
	Allard Avenue	North St. to termin. PASER of 6, 475 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds					\$130,000					\$130,000
	Elizabeth Street	Smith St. to Division St. PASER of 6, 600 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds					\$200,000					\$200,000
	Krumery Street	Grove St. to Marchner St. PASER of 7, 1,100 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$165,000				\$165,000
	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 Rpt Program	Agree 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	\$473,000	\$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/TEDs										\$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	Millet River Outfall Pipe	Replace existing failing outfall pipe from Fairview Drive to Millet River. Timing this with the draw-down 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 CWRP. 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/WPPH 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	Purchase 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 - Engineering/Planning Study	Filter building upgrade planning	5	\$30,000	Utility Funds										\$30,000
	Force Main Engineering	Engineering 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



DATE: November 7, 2025

TO: Common Council & Mayor

FROM: Jack Johnston, Assistant City Administrator/Community Development Director

RE: Ordinance No. 17 Amending Sections 13-1-32, 13-1-36, 13-1-37, and 13-1-92 of the Zoning Code, City of Plymouth, Wisconsin Regarding Public Parking Lots and Utilities Uses – Jack Johnston, Assistant City Administrator / Community Development Director

Background:

At the Committee of the Whole meeting on the October 14th, Joe Van Derven of Cheese Capital Winter Park, Inc, the non-profit re-opening the Nutt Hill Ski Area this winter, requested the City to consider allowing overflow parking on adjacent City-owned land directly south of the property on agriculturally zoned land planned to be used for a future reservoir, as well as extended parking along the western driveway entrance to the hill. The rationale of this request is to reduce the need for parking along W. Main St during busy days and to better accommodate what they believe will be a busy operation.

To summarize, their request was the following:

1. **West of the Driveway**
 - Remove brush west of the existing driveway to W. Main Street.
 - Use gravel to extend the existing parking lot, while preserving all mature trees.
2. **City Lot at the End of W. Main Street** (This lot is currently reserved for a future water reservoir.)
 - Utilize the City-owned lot adjacent to the water towers for overflow and bus parking.
 - Grade the site, berm the topsoil onsite, and use gravel to create a temporary parking area.

The Committee discussed this proposal and supported it. Staff noted that a zoning code update would be required to allow new gravel parking lots in both the Conservancy zoning district (the ski hill), and in the Agricultural district (the future reservoir land) as current code does not allow new gravel parking lots to be installed in these zoning districts.

Draft Ordinance:

Staff has provided a draft ordinance to Attachment I for the Common Council to review. The ordinance has been reviewed and edited by the City Attorney. In short, the ordinance allows new gravel parking lots in the Agricultural and Conservancy zoning districts only if the property is owned by the City of Plymouth.

Edits to Central Business District Zoning District for West Stafford Street Parking Lot:

Staff also has included a small update to the Central Business (CB) district regarding public parking lots as well. The updated language allows public parking lots to exist without a principal building on the same parcel. This is in preparation for the West Stafford Street parking lot project to be undertaken next year. The City plans to bring forward a certified survey map (CSM) that creates a new parcel of land with a cohesive parking lot that is owned and maintained by the City after acquiring those pieces of land from other property owners this past summer.

Public Notice:

Zoning code change ordinances require a class 2 notice prior to hosting a public hearing at the Common Council level. The notice was provided in the *Plymouth Review* in their October 24 and October 31 issue.

Plan Commission Recommendation:

At their meeting on November 6, 2025, the Plan Commission recommended approval of the ordinance as presented.

Staff Recommendation:

Staff recommends the Common Council hold a public hearing for this ordinance and then approve the ordinance as presented.

Attachments:

- I. Proposed Draft Ordinance

CITY OF PLYMOUTH, WISCONSIN

Ordinance No. __ of 2025

AN ORDINANCE AMENDING SECTIONS 13-1-32, 13-1-36, 13-1-37, AND 13-1-92 OF THE ZONING CODE, CITY OF PLYMOUTH, WISCONSIN REGARDING PUBLIC PARKING LOTS AND UTILITIES USES

WHEREAS, the Plan Commission has reviewed the herein ordinance and recommends adoption; and

WHEREAS, a Class 2 notice of public hearing on the herein proposed amendment, pursuant to Wis. Stat § 62.23, was published in the Plymouth Review and held before the Common Council; and

WHEREAS, the Common Council finds it in the best interest of the community to allow certain public parking lots and utilities as permitted uses.

NOW, THEREFORE, the Common Council of the City of Plymouth does hereby ordain as follows:

Section 1. Amending Code. The following sections of the Municipal Code of the City of Plymouth is hereby amended to read as follows (deletions indicated by ~~strikeout~~; insertions by underline; only the affected subsections are included):

Sec. 13-1-32 - CB central business district.

(b) *Uses not requiring a principal building.*

- (1) Public parking lots owned by the City of Plymouth, Ppublic parks, playgrounds, and recreational uses such as nature trails, golf courses, tennis courts, baseball facilities, nature facilities, soccer facilities, picnic grounds, and other uses determined by the plan commission to be similar to such uses.

Sec. 13-1-36 - A - agricultural district.

- (a) *Permitted uses.* The A district provides for agricultural uses with and without a building. The intent is to help conserve good farming areas and prevent uncontrolled, uneconomical spread of residential development which results in excessive costs to the community for premature provision of public utilities, improvements, and services. The following uses are permitted:
 - (3) Telephone, telegraph and power transmission towers, poles and lines, including transformers, substations, relay and repeater stations, equipment housings and other necessary appurtenant equipment and structures; radio and television stations and transmission towers, and microwave radio relay towers; public utilities owned and operated by the City of Plymouth; public parking lots owned by the City of Plymouth.

Sec. 13-1-37 - C - conservancy district.

- (a) *Permitted uses.* The C district is intended to preserve the natural state of scenic areas in the community, to prevent uncontrolled, misplaced, uneconomical spread of residential, business, or other development, to prevent soil and water pollution, and to help discourage intensive development of marginal and flood plain lands so as to prevent potential hazards to public and private property. The following uses

are permitted without a building:

- (8) Parks and parkways; recreation areas; cemeteries; parking lots associated with these uses.

Sec. 13-1-92 - Parking requirements.

- (c) *Surfacing.* All parking lots, new and alterations to existing parking lots, shall be paved with bituminous or cementitious material and maintained in good condition. Gravel parking lots are not allowed, except for in the agricultural (A) district and conservancy (c) district only if the property is owned by the City of Plymouth. The heavy industrial (HI) district is allowed to have gravel trailer parking or storage areas with approval by the plan commission. The gravel areas will be appropriately located on the site pursuant to section 13-1-34(c) and screened to avoid such gravel areas as being a dominant visual aspect of the site.

Section 2. Severability. Should any portion of this Ordinance or the affected Municipal Code Section be declared unconstitutional or invalid by a court of competent jurisdiction, the remainder shall not be affected.

Section 3. Effective Date. This Ordinance shall take effect the day after publication.

Enacted on _____, 2025.

CITY OF PLYMOUTH

By: _____
Donald O. Pohlman, Mayor

Date: _____

CLERK'S CERTIFICATE OF ENACTMENT

I hereby certify that the foregoing Ordinance was duly enacted by the City of Plymouth Common Council and approved by the Mayor on the dates indicated above.

Dated: _____, 2025

Anna Voigt, Clerk

City of Plymouth
128 Smith St. - P.O. Box 107
Plymouth, WI 53073-0107



Telephone: (920) 893-3745
Facsimile: (920) 893-0183
Web Site: plymouthgov.com

DATE: November 6, 2025

TO: Mayor and Common Council

FROM: Tim Blakeslee, City Administrator/Utilities Manager

RE: Resolution No. 13 of the City of Plymouth Approving and Accepting Ownership and Dedication of the Public Improvements Constructed by Wangard.

Background:

As part of the Development Agreement approved with Wangard Development, LLC in October 2024, the developer agreed to install specific public improvements associated with their project, including a water main extension, a median cut on Kiley Way, and new sidewalks. Construction of these improvements has been completed. Both the City's consulting engineer, Kapur & Associates, Inc., and the City of Plymouth Director of Public Works have reviewed and approved the public infrastructure constructed by Wangard.

Staff Recommendation: Staff recommends approval of Resolution No. 13, approving and accepting ownership and dedication of the public improvements constructed by Wangard Development, LLC.

Attachments:

Resolution No. 13

**CITY OF PLYMOUTH
RESOLUTION NO. _____ OF 2025**

**A Resolution of the City of Plymouth Approving and
Accepting Ownership and Dedication of the Public
Improvements Constructed by Wangard Development LLC**

WHEREAS, Wangard Development LLC (“Wangard”) constructed public improvements pursuant to the *Development Agreement for Wangard Development LLC or assigns (TID #7)* entered into between Wangard and the City of Plymouth on October 30, 2024 (the “Development Agreement”); and

WHEREAS, the City Engineer for the development, Kapur & Associates, Inc., and the City of Plymouth Director of Public Works have approved the public infrastructure constructed by Wangard and recommend the Common Council accept ownership and dedication of the public infrastructure (water main extension, median cut in Kiley Way and sidewalks).

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Plymouth, Sheboygan County, Wisconsin, does hereby approve and accept ownership and dedication of the public improvements constructed by Wangard under the Development Agreement.

Adopted this 11th day of November, 2025

CITY OF PLYMOUTH

By: _____
Donald O. Pohlman, Mayor

CERTIFICATE OF ADOPTION

I hereby certify that the foregoing Resolution was duly adopted by the Common Council of the City of Plymouth on the date set forth above.

Dated: _____, 2025

Anna Voigt, Clerk/Treasurer



DATE: November 6, 2025

TO: Mayor and Common Council

FROM: Tim Blakeslee, City Administrator/Utilities Manager

RE: Second Amendment To Exclusive License Agreement for Nutt Ski Hill.

Background:

At the Committee of the Whole meeting on the October 14th, Joe Van Derven of Cheese Capital Winter Park, Inc, the non-profit re-opening the Nutt Hill Ski Area this winter, requested the City to consider allowing overflow parking on adjacent City-owned land directly south of the property on agriculturally zoned land planned to be used for a future reservoir, as well as extended parking along the western driveway entrance to the hill. The rationale of this request is to reduce the need for parking along W. Main St during busy days and to better accommodate what they believe will be a busy operation.

To summarize, their request was the following:

1. **West of the Driveway**
 - Remove brush west of the existing driveway to W. Main Street.
 - Use gravel to extend the existing parking lot, while preserving all mature trees.
2. **City Lot at the End of W. Main Street** (This lot is currently reserved for a future water reservoir.)
 - Utilize the City-owned lot adjacent to the water towers for overflow and bus parking.
 - Grade the site, berm the topsoil onsite, and use gravel to create a temporary parking area.

Agenda Item 6B handled the zoning considerations related to the request. Staff worked with Attorney Fieber to finalize a second amendment to the license agreement that permits the creation of the proposed gravel lots for Nutt Hill operations. They will be installed and maintained by Cheese Capital Winter Park, Inc but after installation will be owned by the City. The agreement also contemplates that the City will be able to utilize the City Lot at the End of W. Main Street and remove the parking lot in the future for a reservoir should be it be needed.

Staff Recommendation: Approve the Second Amendment To Exclusive License Agreement for Nutt Ski Hill.

Attachments:

Draft Agreement Amendment

**SECOND AMENDMENT TO
EXCLUSIVE LICENSE AGREEMENT FOR
NUTT SKI HILL**

THIS SECOND AMENDMENT TO EXCLUSIVE LICENSE AGREEMENT FOR NUTT SKI HILL (the "Second Amendment") is entered into this _____ day of November, 2025 by and between the **CITY OF PLYMOUTH**, a Wisconsin municipal corporation, maintaining its principal office at 128 Smith Street, P.O. Box 107, Plymouth, Wisconsin 53073, hereinafter referred to as "**CITY**," and Cheese Capital Winter Park, Inc., a Wisconsin non-stock, non-profit corporation existing under Wisconsin Chapter 181, maintaining its principal office at 518 E. Edna Street, Plymouth, Wisconsin 53073, hereinafter referred to as "**OPERATOR**".

RECITALS

WHEREAS, **CITY** owns Parcel No. 59271-818801, with an address of 765 West Main Street, Plymouth, Wisconsin (the "Parking Lot Parcel") which is near the W. Main Street entrance to the Ski Hill; and

WHEREAS, on November 8, 2024, the **CITY** and **OPERATOR** entered into an *Exclusive License Agreement for Nutt Ski Hill* (the "Agreement"); and

WHEREAS, on January 14, 2025, the **CITY** and **OPERATOR** amended the Agreement pursuant to the *First Amendment to Exclusive License Agreement for Nutt Ski Hill*; and

WHEREAS, the parties wish to further amend the Agreement to provide that the **OPERATOR** will construct a gravel public parking lot and allow guests of the Ski Hill to use the public parking lot on the Parking Lot Parcel.

AGREEMENT

NOW, THEREFORE, in consideration of the terms contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, **CITY** and **OPERATOR** do agree to amend the Agreement to add the following:

1. **Parking Lot.** The **OPERATOR** shall be solely responsible for all construction costs for construction of 1) a gravel parking lot that is 120 feet by 127 feet with approximately 43 parking stalls as shown on the attached **Exhibit A** on the Parking Lot Parcel and 2) gravel parking spaces on the west side of the driveway as shown on the attached **Exhibit B**. The **OPERATOR** understands and agrees that the **CITY** owns the Parking Lot Parcel and will own the parking stall improvements after completion. **OPERATOR** agrees it is constructing and maintaining the parking stall improvements for public use. The Parking Lot Parcel shall be included in the definition of "Ski Hill" and the parking stall improvements shall be included in the definition of "Ski Hill Improvements" under the Exclusive License Agreement between the parties. Notwithstanding the above, the **CITY** may terminate the License granted to **OPERATOR** for the Parking Lot Parcel upon 60 days prior written notice to **OPERATOR** in the event the **CITY** determines an additional water reservoir is required on said parcel.

2. Exclusive License Agreement Ratified. All other terms and conditions of the Agreement are hereby ratified and reaffirmed.

IN WITNESS WHEREOF the undersigned have signed this Second Amendment to Exclusive License Agreement for Nutt Ski Hill to take effect as of the date first above written.

CITY:
CITY OF PLYMOUTH

By: _____
Donald O. Pohlman, Mayor

By: _____
Anna Voigt, City Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF SHEBOYGAN)

Personally came before me this _____ day of November, 2025, Donald O. Pohlman, Mayor, and Anna Voigt, City Clerk, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

Print Name: _____
Notary Public, State of Wisconsin
My Commission is permanent or expires: _____

*(The remainder of this page intentionally blank;
signature page for Operator to follow.)*

OPERATOR:

CHEESE CAPITAL WINTER PARK, INC.:

By: _____

Joe Van Derven

Title: _____

STATE OF WISCONSIN)
) ss.
SHEBOYGAN COUNTY)

Personally came before me this _____ day of November, 2025, Joe Van Derven, to me known to be the person who executed the foregoing instrument and acknowledged the same.

Print Name: _____

Notary Public, State of Wisconsin

My Commission is permanent or expires: _____

This Instrument Drafted By:

Attorney Crystal H. Fieber
HOPP NEUMANN HUMKE LLP
2124 Kohler Memorial Drive, Suite 310
Sheboygan, WI 53081
T: (920) 457-8400
F: (920) 457-8411

9431\284430

EXHIBIT A

Parking Lot Parcel

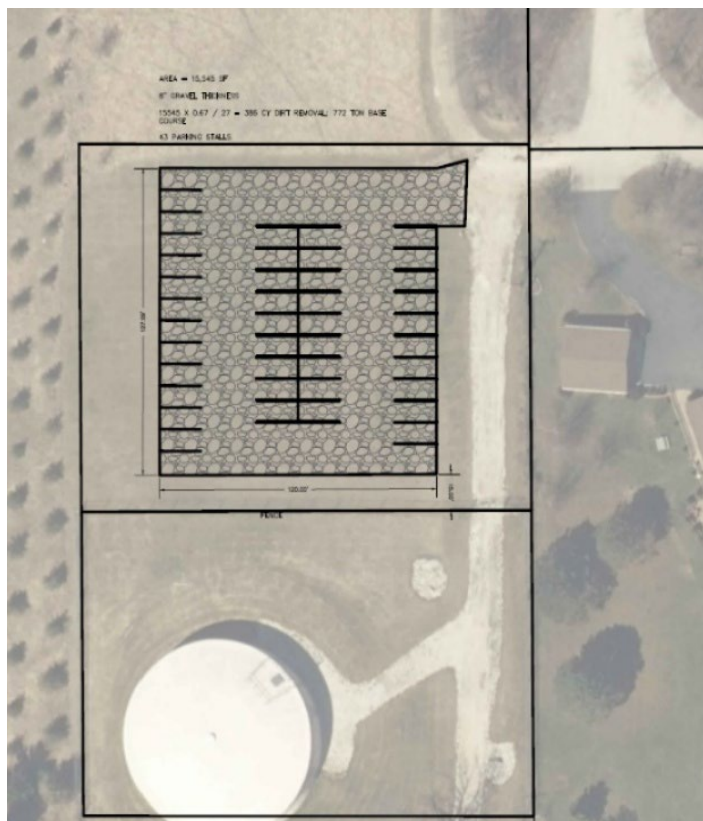
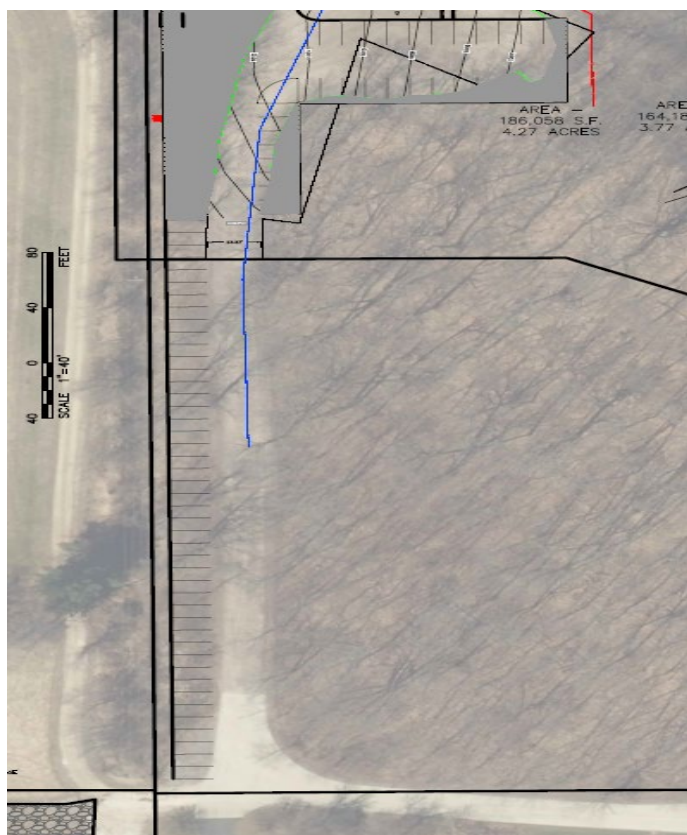


EXHIBIT B

Parking Stalls along Driveway





DATE: November 7, 2025

TO: Common Council & Mayor

FROM: Jack Johnston, Assistant City Administrator/Community Development Director

RE: **Extraterritorial Certified Survey Map Approval:** W5936 Mooney Road (parcel number 59016216140) and parcel number 59016216170 – located on Mooney Road in the Town of Plymouth. Michael E. Rohde (enclosure)

Background:

Michael Rohde has submitted an extraterritorial certified survey map review application for property he owns in the Town of Plymouth on the western end of Mooney Road on a cul-de-sac. The CSM would divide an existing ~14.59 acre out-lot surrounding the home into two out-lots of ~7.32 and ~6.29 acres each so they could be bought and sold by the owner. Further, the CSM corrects a lot line that bisects an existing horse barn on the property so that the horse barn (and home on the same parcel) are wholly within the new ~4.54 acre property.

Public Works/Plymouth Fire Department Review:

Both Public Works Director Austin and Chief Pafford reviewed the proposal and have no concerns. Chief Pafford noted that any potential future driveway for the newly created out-lots is required to have a stake at 500 feet from the house. This is to allow the Fire Department to drop a supply hose at that point for the next truck to hook into.

Sheboygan County Approval:

The Town of Plymouth approved this CSM on October 15, but it also requires Sheboygan County review. Sheboygan County provided conditional approval of the CSM in July and their letter is attached. The corrections requested in that letter have been made.

Plan Commission Recommendation:

At their meeting on November 6, 2025, the Plan Commission unanimously recommended approval of the CSM as presented.

Staff Recommendation:

The property is not located near adjacent City lands or roadways. As such, staff recommends the Common Council approve the CSM as presented.

Copies Mailed/Emailed To:

- I. Michael E. Rohde: rohdem@rohdebros.com

Attachments:

- I. Certified Survey Map
- II. Sheboygan County Letter

CERTIFIED SURVEY MAP

PART OF THE NE 1/4 AND SE 1/4 OF THE NW 1/4 OF SECTION 16, T15N, R21E,
INCLUDING ALL OF TRACT 1 OF CERTIFIED SURVEY MAP RECORDED IN VOLUME 1
OF CERTIFIED SURVEY MAPS ON PAGE 78 AS DOCUMENT NUMBER 916763,
TOWN OF PLYMOUTH, SHEBOYGAN COUNTY, WISCONSIN.
PAGE 1 OF 3

- SURVEY LEGEND**
- IRON PIPE FOUND
 - MAG NAIL, SET
 - 1"x18" IRON PIPE WEIGHING
MIN. 1.13 LBS/FT, SET
COUNTY SECTION CORNER, FOUND
 - RECORDED AS (XX)



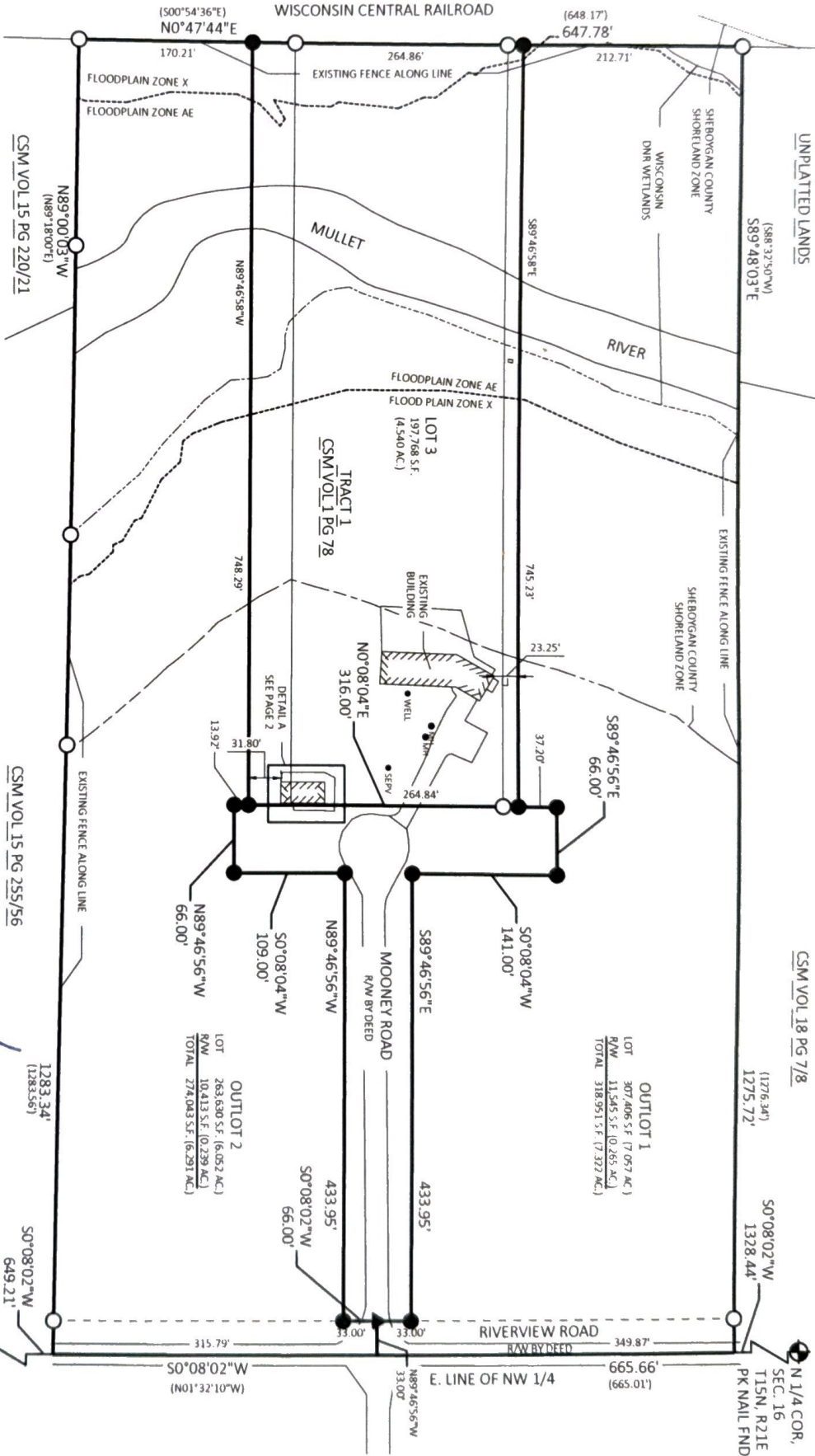
NOTE:
DATE OF SURVEY: 6/26/2025
REVISION: 10/1/2025
OWNER AND SUBDIVIDER: MICHAEL E. RHODE
AS NO SOIL TESTS HAVE BEEN COMPLETED ON THE FOLLOWING LOT, THEY
ARE DEEMED AS OUTLOTS. OUTLOTS 1, 2, & 3 ARE CONSIDERED
UNBUILDABLE BY THE SHEBOYGAN COUNTY PLANNING AND CONSERVATION
DEPARTMENT. IF SOIL TESTS ARE RECEIVED WHICH DEPICT AREAS SUITABLE
FOR A PRIVATE ON-SITE WASTEWATER TREATMENT SYSTEM, THEN THE
OUTLOTS WILL BE RECLASSIFIED AS LOT AND CONSIDERED TO BE BUILDABLE.



BEARINGS ARE REFERENCED TO
THE E. LINE OF THE NW 1/4 OF
SEC. 16, T15N, R22E WHICH
BEARS S 00°08'02" W

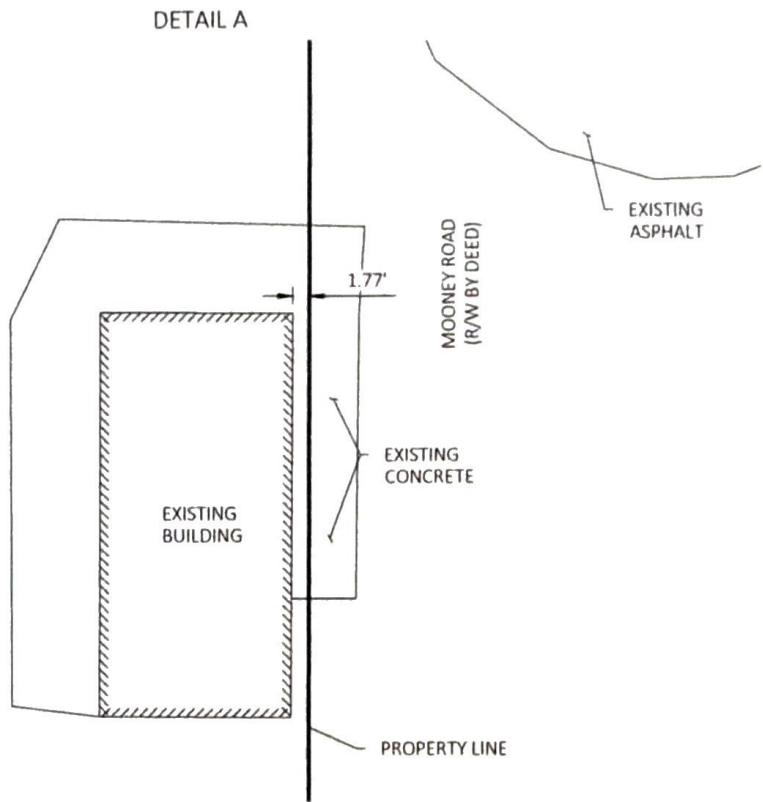


CEN. COR,
SEC. 16
T15N, R21E
PK NAIL FND



CERTIFIED SURVEY MAP

PART OF THE NE 1/4 AND SE 1/4 OF THE NW 1/4 OF SECTION 16, T15N, R21E,
INCLUDING ALL OF TRACT 1 OF CERTIFIED SURVEY MAP RECORDED IN VOLUME 1
OF CERTIFIED SURVEY MAPS ON PAGE 78 AS DOCUMENT NUMBER 916763,
TOWN OF PLYMOUTH, SHEBOYGAN COUNTY, WISCONSIN.
PAGE 2 OF 3



SURVEYOR'S CERTIFICATE
I, Jeremy J. Hildebrand, of Acre Tech, LLC, a Wisconsin Professional Land Surveyor, hereby certify that under the direction of Town of Plymouth, I have surveyed, divided, and mapped under the direction of Michael Rohde, part of the NE 1/4 and SE 1/4 of the NW 1/4 of Section 16, T15N, R21E, including all of Tract 1 of Certified Survey Map recorded in Volume 1 of Certified Survey Maps on Page 78 as Document Number 916763, Town of Plymouth, Sheboygan County, Wisconsin. The parcel is described as follows:

COMMENCING AT THE NORTH QUARTER CORNER OF SECTION 16; THENCE S00°08'02"W 1328.44 FEET, ALONG THE EAST LINE OF THE NW 1/4, TO THE POINT OF BEGINNING; THENCE CONTINUING ALONG THE SAID EAST LINE, S00°08'02"W 665.66 FEET; THENCE N89°00'03"W 1283.34 FEET, TO THE EAST RAIL ROAD RIGHT OF WAY LINE; THENCE N 00°47'44" E 647.78 FEET ALONG SAID EAST LINE; THENCE S89°48'03"E 1275.72 FEET TO THE POINT OF BEGINNING.

EXCEPTING THEREFROM LAND FOR ROAD PURPOSES IN DOC. 981007. THE LAND IS DESCRIBED AS:

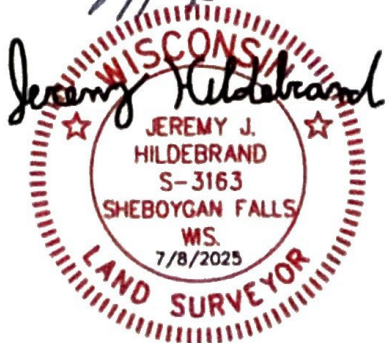
COMMENCING AT NORTH QUARTER CORNER OF SECTION 16; THENCE S00°08'02"W 1678.31 FEET ALONG THE EAST LINE OF THE NW 1/4; THENCE N89°46'56"W 33.00 FEET, TO THE WEST RIGHT OF WAY LINE OF RIVERVIEW ROAD AND THE POINT OF BEGINNING; THENCE S00°08'02"W 33.00 FEET, ALONG SAID WEST LINE; THENCE N89°46'56"W 433.95 FEET; THENCE S00°08'04"W 109.00 FEET; THENCE N 89°46'56"W 66.00 FEET; THENCE N00°08'04"E 316.00 FEET; THENCE S89°46'56"E 66.00 FEET; THENCE S00°08'04"W 141.00 FEET; THENCE S89°46'56"E 433.95 FEET TO THE SAID WEST LINE, THENCE S00°08'02"W 33.00 FEET ALONG THE SAID WEST LINE TO THE POINT OF BEGINNING.

SAID PARCEL IS SUBJECT TO UNRECORDED AND RECORDED EASEMENTS AND RESTRICTIONS.

I hereby certify that the map is a correct representation of all exterior boundaries of the land surveyed. I do further certify that I have fully complied with Section 236 of the Wisconsin Statutes, the Subdivision Ordinance of Sheboygan County in surveying and mapping the same.

Jeremy J. Hildebrand
Jeremy J. Hildebrand PLS S-3163

Dated this 7 day of July, 2025



THIS INSTRUMENT WAS DRAFTED BY JEREMY J. HILDEBRAND


CERTIFIED SURVEY MAP

PART OF THE NE 1/4 AND SE 1/4 OF THE NW 1/4 OF SECTION 16, T15N, R21E,
INCLUDING ALL OF TRACT 1 OF CERTIFIED SURVEY MAP RECORDED IN VOLUME 1
OF CERTIFIED SURVEY MAPS ON PAGE 78 AS DOCUMENT NUMBER 916763,
TOWN OF PLYMOUTH, SHEBOYGAN COUNTY, WISCONSIN.
PAGE 3 OF 3

OWNER'S CERTIFICATE

As owner(s), I (we) hereby certify that I (we) caused the land described on this Certified Survey Map to be surveyed, divided, and mapped as represented on this Certified Survey Map. I (we) also certify that this map is required to be submitted to the following for approval:

Town of Plymouth
City of Plymouth
Sheboygan County Planning Department



MICHAEL E. ROHDE (OWNER)
Dated this 6 day of Oct, 2025

TOWN OF PLYMOUTH APPROVAL CERTIFICATE

This Certified Survey Map has been submitted to and approved by the Town of PLYMOUTH

- Town Chairperson

- Town Clerk
Dated this _____ day of _____, 2025

SHEBOYGAN COUNTY PLANNING DEPARTMENT CERTIFICATE

This Certified Survey Map has been submitted to and approved by the Sheboygan County Planning Department

Title: Dated this _____ day of _____, 2025

CITY COUNCIL APPROVAL

This Certified Survey Map has been reviewed and approved by the City of Plymouth, Sheboygan County, Wisconsin.

- Mayor

- City Clerk
Dated this _____ day of _____, 2025



Sheboygan County

Planning & Conservation Department

Administration Building
P: (920) 459-3060

508 New York Avenue
P: (920) 459-1370

Sheboygan, WI 53081-4126
E: plancon@sheboygancounty.com

Director, Aaron C. Brault

July 14, 2025

MICHAEL E ROHDE
PO BOX 409
PLYMOUTH WI 53073-0409

RE: Certified Survey Map, Rohde property, Section 16, Town of Plymouth,

Dear Mr. Rohde,

Sheboygan County's Planning & Conservation Department (Department) serves as an "approving authority" in the land division process within unincorporated areas of Sheboygan County. On July 10, 2025, a certified survey map (CSM) of the above-named property was submitted to this Department for preliminary review for compliance with the *Sheboygan County Subdivision Ordinance* (Ordinance). Once a CSM is submitted to our Department we have 30 days to review and approve, approve conditionally, or deny the land division.

Please be advised that approval or conditional approval from the County does not imply approval by the town government in which the parcel is located. Please work closely with the town to ensure compliance with all local ordinances that apply to the proposed land division. The Department cannot approve a land division without the necessary town approvals and signatures. Additionally, the Department has certain requirements that need to be met before the CSM is officially signed and approved. These requirements are listed below.

Prior to County approval, the Department must receive:

1. An updated original version of the certified survey map with all required signatures. Minor changes to the current CSM are needed by your surveyor. He was made aware of these changes on July 14, 2025.
2. Pursuant to Section 71.18(2)(a) of the Ordinance, any existing septic system(s) located on a newly-created lot must be inspected by licensed master plumber, master plumber-restricted service, certified POWTS inspector, registered POWTS maintainer, or licensed pumping service, within 12 months of the submittal of the CSM to ensure the components of the septic system are considered code compliant. The inspection results or maintenance report must be filed electronically by your service provider. Department records indicate the dwelling on Lot 4 was last maintained on July 27, 2022. We would appreciate it if you or your service provider would contact our office via phone or email once the maintenance report has been filed online to continue the final approval process.
3. A check for \$275 made payable to the "Sheboygan County Treasurer" to cover the review fee.

At this time, I am **Conditionally Approving** the map. Once the above requirements are met please schedule a time with our office so we can sign off on the CSM.

If you have any further questions, please feel free to contact me at 920-459-3060.

Sincerely,

A handwritten signature in black ink, appearing to read "Tyler Betry", with a long horizontal flourish extending to the right.

Tyler Betry
Deputy Director / County Conservationist



DATE: November 7, 2025

TO: Common Council & Mayor

FROM: Jack Johnston, Assistant City Administrator/Community Development Director

RE: **Extraterritorial Final Plat Approval:** Parcel number 59016219382 and 59016219321, located near the intersection of CTH C and Willow Road in the Town of Plymouth, for a 10-lot residential subdivision called "The Preserve at Plymouth." Rusch (enclosure)

Background:

Dylan Rusch has submitted an extraterritorial review application for the final plat of a 10-lot residential subdivision in the Town of Plymouth near the southwestern corner of Willow Road and CTH C to be known as "The Preserve at Plymouth." Though this land is within the Town of Plymouth, it is within the City's 1.5 mile extraterritorial review jurisdiction area and requires City approval.

Design:

The subdivision shows a cul-de-sac serving six of the lots off of CTH C as well as an out-lot for stormwater management purposes. There are an additional two lots with access off of CTH C and two more residential lots with access off of Willow Road. All the lots range from two to six acres in size and would fall under the R-1 Rural Residential zoning district under the Town of Plymouth's zoning ordinance.

The cul-de-sac off of CTH C is over 400' long with a 66' wide right-of-way and is to be dedicated to the Town. The developer has indicated the cul-de-sac will start as a gravel and binder, then eventually be fully paved as part of a developer's agreement with the Town of Plymouth.

Two other residential lots along CTH C will have direct driveway access off the highway. The developer has communicated to staff that Sheboygan County has already granted driveway access for those two home sites. Finally, the two lots off of Willow Road have been granted access by the Town of Plymouth for future driveways.

Public Works/Plymouth Fire Department Review:

Both Public Works Director Austin and Chief Pafford reviewed the proposal and have no concerns. Chief Pafford noted that any potential future driveways for new homes are required to have a stake at 500 feet from the house. This is to allow the Fire Department to drop a supply hose at that point for the next truck to hook into.

Plymouth Utilities:

The subdivision is within the Plymouth Utilities service area for electric service. They are not within the water service area and the future homes will be served by private wells and mound systems. The developer has worked with Electric Operations Manager Ryan Roehrborn and a 12' wide



DATE: October 22, 2025

TO: Plan Commission

FROM: Jack Johnston, Assistant City Administrator/Community Development Director

RE: **Extraterritorial Final Plat Recommendation;** Parcel number 59016219382 and 59016219321, located near the intersection of CTH C and Willow Road in the Town of Plymouth, for a 10-lot residential subdivision called "The Preserve at Plymouth." Rusch (enclosure)

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Plymouth Utilities:

The subdivision is within the Plymouth Utilities service area for electric service. They are not within the water service area and the future homes will be served by private wells and mound systems. The developer has worked with Electric Operations Manager Ryan Roehrborn and a 12' wide

utility easement is shown along the perimeter of the cul-de-sac for electric service for the future homes. The other lots along CTH C and Willow Road will have electric come in off those roads.

Town of Plymouth/Sheboygan County Approval:

The Town of Plymouth reviewed the final plat on October 15 and granted approval. Sheboygan County reviewed the preliminary plat over the summer and provided conditional approval. The County would sign off on the final plat after the City and Town approvals are completed.

City Approval Process:

The City's Common Council would ultimately be the body to give approval of the plat from the City of Plymouth. However, the Plan Commission must first furnish a recommendation to the Council.

Staff Recommendation:

The property is not located near adjacent City lands or roadways. As such, staff recommends the Plan Commission recommend approval the extraterritorial final plat for the property as presented. Final approval of the final plat is scheduled to be held at the Common Council meeting at a later date.

Copies Mailed/Emailed To:

- I. Dylan Rusch: dylanrusch@gmail.com

Attachments:

- I. Applicant Materials and Narrative
- II. "The Preserve at Plymouth" Final Plat
- III. Conditional Approval of Preliminary Plat from Sheboygan County

PROJECT OVERVIEW

The Preserve at Plymouth

Prepared for: Plymouth Plan Commission & Common Council

Location: Town of Plymouth, County Road C, Sheboygan County, WI

Applicant: Dylan Rusch (Vacant Land Squad LLC)

Project Summary

The Preserve at Plymouth is a 10-lot residential subdivision located on County Highway C within the Town of Plymouth. While the subdivision falls within the **City of Plymouth's Extra-Territorial Jurisdiction (ETJ)** and requires City approval, the **Town of Plymouth is the governing authority** responsible for land use, zoning enforcement, and road acceptance.

This development provides 2 to 6-acre parcels designated for single-family homes under the Town's **R-1 Rural Residential zoning**. The subdivision has received final plat approval from the Town of Plymouth, along with preliminary plat approvals from Sheboygan County and the State of Wisconsin. The only remaining steps are final approvals from the City of Plymouth ETJ, Sheboygan County, and the State of Wisconsin.

Development Scope

- **Lots:** 10 buildable parcels (2 to 6 acres each)
- **Zoning:** R-1 Rural Residential (Town of Plymouth jurisdiction)
- **Stage 1:** 4 lots accessed via existing public roads (Willow Rd and CTH C)
- **Stage 2:** 6 lots proposed to be served by a new town road
- **Septic:** All lots approved for private mound septic systems
- **Covenants:** Protective covenants and design standards are being finalized and will be recorded with the plat

OWNER/SUBDIVIDER
VACANT LAND SQUAD LLC
W218N16046 TIGER LILY DR
JACKSON, WISCONSIN 53037

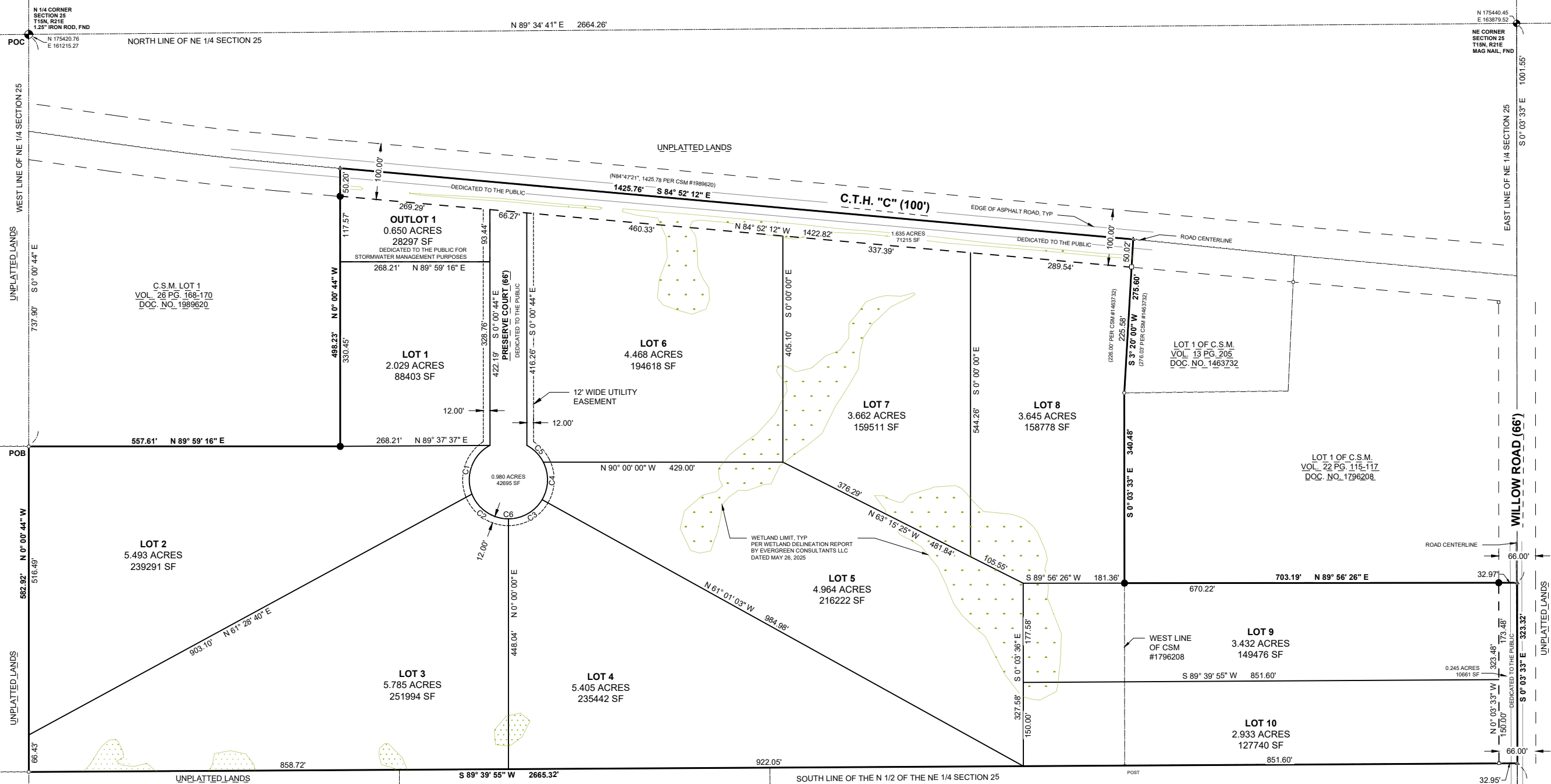
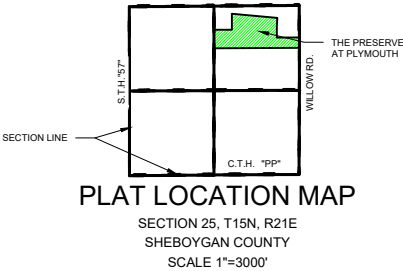
SURVEYOR
JACOB D. SNYDER, NO. S-4012
WAGNER EXCAVATING, INC.
3437 PAINE AVENUE
SHEBOYGAN, WISCONSIN 53081

APPROVING AUTHORITIES
• TOWN OF PLYMOUTH
• CITY OF PLYMOUTH
• SHEBOYGAN COUNTY PLANNING AND CONSERVATION DEPT.
OBJECTING AUTHORITIES
• WISCONSIN DOA - PLAT REVIEW PROGRAM
UTILITY COMPANIES
• ALLIANT ENERGY CORP - ELECTRIC

THE PRESERVE AT PLYMOUTH

BEING A REPLAT OF LOT 2 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 26, PAGES 168-170, DOCUMENT NO. 1989620 AND A PART OF LOT 1 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 22, PAGES 115-117, DOCUMENT NO. 1796208 ALL LOCATED IN THE NE 1/4 AND NW 1/4 OF THE NE 1/4 SECTION 25, T15N, R21E, TOWN OF PLYMOUTH, SHEBOYGAN COUNTY, WISCONSIN

CURRENT ZONING: R-1 SINGLE FAMILY RESIDENTIAL
TOTAL PLAT AREA: 1,974,324 SF (45.324 AC.)

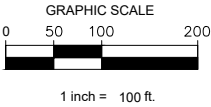


CURVE TABLE						
CURVE NUMBER	ARC LENGTH	RADIUS	CHORD LENGTH	CHORD BEARING	CENTRAL ANGLE	TANGENT IN TANGENT OUT
C1	101.57	70.00	92.89	S20° 17' 32.0\"W	83° 08' 13\"	S61° 51' 38.55\"W S21° 16' 35\"E
C2	83.96	70.00	79.01	S55° 38' 10.3\"E	68° 43' 11\"	S21° 16' 34.57\"E S89° 59' 46\"E
C3	72.86	70.00	69.61	N60° 11' 13.0\"E	59° 38' 02\"	S89° 59' 46.04\"E N30° 22' 12\"E
C4	70.05	70.00	67.16	N1° 42' 10.5\"E	57° 20' 03\"	N30° 22' 12.06\"E N26° 57' 51\"W
C5	42.66	70.00	42.01	N44° 25' 28.8\"W	34° 55' 16\"	N26° 57' 51.05\"W N61° 53' 07\"W
C6	371.10	70.00	66.00	N89° 59' 16.0\"E	303° 44' 45\"	S61° 51' 38.55\"W N61° 53' 07\"W

BEARINGS ARE REFERENCED TO THE NORTH LINE OF THE NE 1/4 OF SECTION 25, T15N, R21E THAT BEARS S 89° 34' 41\" W, BASED ON THE SHEBOYGAN COUNTY COORDINATE SYSTEM

SURVEY LEGEND

- 1" O.D. IRON PIPE FOUND
- 0.5" OR 0.75" IRON ROD FOUND
- 1.25" IRON ROD FOUND
- △ PK NAIL, SET
- 2" O.D. X 18" IRON PIPE, 3.65 LBS/LF, SET
- ALL OTHER LOT CORNERS
- 0.75" O.D. X 18" IRON ROD, 1.50 LBS/LF, SET
- ⬤ SECTION CORNER MONUMENT



Wagner
EXCAVATING

3437 PAINE AVENUE SHEBOYGAN, WI 53081
(920) 458-9082

THE PRESERVE AT PLYMOUTH

BEING A REPLAT OF LOT 2 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 26, PAGES 168-170, DOCUMENT NO. 1989620 AND A PART OF LOT 1 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 22, PAGES 115-117, DOCUMENT NO. 1796208 ALL LOCATED IN THE NE 1/4 AND NW 1/4 OF THE NE 1/4 SECTION 25, T15N, R21E, TOWN OF PLYMOUTH SHEBOYGAN COUNTY, WISCONSIN

CURRENT ZONING: R-1 SINGLE FAMILY RESIDENTIAL
TOTAL PLAT AREA: 1,974,324 SF (45.324 AC.)

There are no objections to this plat with respect to Secs. 236.15, 236.16, 236.20 and 236.21(1) and (2), Wis. Stats. as provided by s. 236.12, Wis. Stats.

Certified _____, 20____

Department of Administration



OWNER'S CERTIFICATE

VACANT LAND SQUAD LLC, A LIMITED LIABILITY COMPANY DULY ORGANIZED AND EXISTING UNDER AND BY VIRTUE OF THE LAWS OF THE STATE OF WISCONSIN; AS OWNER DO HEREBY CERTIFY THAT VACANT LAND SQUAD LLC CAUSED THE LAND DESCRIBED ON THIS PLAT TO BE SURVEYED, DIVIDED, MAPPED, AND DEDICATED ON THIS PLAT. VACANT LAND SQUAD LLC ALSO CERTIFY THAT THIS PLAT IS REQUIRED BY S. 236.10 OR 236.12 TO BE SUBMITTED TO THE FOLLOWING FOR APPROVAL OR OBJECTION:

DEPARTMENT OF ADMINISTRATION, SHEBOYGAN COUNTY PLANNING AND CONSERVATION DEPARTMENT, CITY OF PLYMOUTH AND TOWN OF PLYMOUTH

STATE OF WISCONSIN, COUNTY OF SHEBOYGAN

THIS INSTRUMENT WAS ACKNOWLEDGED BEFORE ME

ON THIS _____ DAY OF _____, 20____

DYLAN RUSCH, MANAGER

(NOTARY SEAL)
PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 2022, THE ABOVE NAMED MANAGER IS TO ME KNOWN TO BE THE SAME PERSONS WHO EXECUTED THE FOREGOING CERTIFICATE AND ACKNOWLEDGED THE SAME.

_____, NOTARY PUBLIC
PRINT NAME

MY COMMISSION EXPIRES _____

TOWN TREASURER'S CERTIFICATE

IN ACCORDANCE WITH THE RECORDS IN THE OFFICE OF THE TOWN OF PLYMOUTH TREASURER; THERE ARE NO UNPAID TAXES OR UNPAID SPECIAL ASSESSMENTS ON ANY OF THE LANDS INCLUDED IN THIS PLAT.

JULIE KLEMMME, TOWN TREASURER

DATE

COUNTY TREASURER'S CERTIFICATE
IN ACCORDANCE WITH THE RECORDS IN THE OFFICE OF THE SHEBOYGAN COUNTY TREASURER; THERE ARE NO UNPAID TAXES OR UNPAID SPECIAL ASSESSMENTS ON ANY OF THE LANDS INCLUDED IN THIS PLAT.

LAURA HENNING-LORENZ, COUNTY TREASURER

DATE

COUNTY PLANNING CERTIFICATE
REVIEWED AND APPROVED BY THE SHEBOYGAN COUNTY PLANNING AND CONSERVATION DEPARTMENT

TYLER BETRY, DEPUTY DIRECTOR

DATE

CITY OF PLYMOUTH COMMON COUNCIL RESOLUTION
RESOLVED, THAT THE PLAT OF THE PRESERVE AT PLYMOUTH IN THE TOWN OF PLYMOUTH, VACANT LAND SQUAD LLC, OWNER, IS HEREBY APPROVED BY THE COMMON COUNCIL.

DONALD POHLMAN, MAYOR

DATE

I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF A RESOLUTION ADOPTED BY THE COMMON COUNCIL OF THE CITY OF PLYMOUTH.

ANNA VOIGT, CITY CLERK

DATE

TOWN BOARD RESOLUTION
RESOLVED, THAT THE PLAT OF THE PRESERVE AT PLYMOUTH, A SUBDIVISION IN THE TOWN OF PLYMOUTH, VACANT LAND SQUAD LLC, OWNER, IS HEREBY APPROVED BY THE TOWN BOARD.

WARREN LUEDKE, TOWN CHAIR

DATE

I HEREBY CERTIFY: THAT THE FOREGOING IS A COPY OF A RESOLUTION ADOPTED BY THE TOWN BOARD OF THE TOWN OF PLYMOUTH AND THAT ALL CONDITIONS FOR APPROVAL HAVE BEEN MET.

DEBRA SCHWIND, TOWN CLERK

DATE

SURVEYOR'S CERTIFICATE

I, JACOB D. SNYDER, PROFESSIONAL LAND SURVEYOR, HEREBY CERTIFY:

THAT IN FULL COMPLIANCE WITH THE PROVISIONS OF CHAPTER 236, WISCONSIN STATUTES, AND THE SUBDIVISION REGULATIONS OF SHEBOYGAN COUNTY, AND UNDER THE DIRECTION OF OWNER, VACANT LAND SQUAD LLC, I HAVE SURVEYED, DIVIDED, AND MAPPED THE PRESERVE AT PLYMOUTH, BEING A REPLAT OF LOT 2 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 26, PAGES 168-170, DOCUMENT NO. 1989620 AND A PART OF LOT 1 OF A CERTIFIED SURVEY MAP AS RECORDED IN VOLUME 22, PAGES 115-117, DOCUMENT NO. 1796208, ALL LOCATED IN THE NORTHEAST 1/4 AND NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 25, TOWNSHIP 15 NORTH, RANGE 21 EAST, TOWN OF PLYMOUTH, SHEBOYGAN COUNTY, WISCONSIN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTH 1/4 CORNER OF SAID SECTION 25;

THENCE S 0°00'44" E, 737.90 FEET ALONG THE WEST LINE OF SAID NORTHEAST 1/4 TO THE SOUTHWEST CORNER OF LOT 1 OF A CERTIFIED SURVEY MAP RECORDED IN VOLUME 26, ON PAGES 168-170, AS DOCUMENT NO. 1989620, IN THE SHEBOYGAN COUNTY REGISTER OF DEEDS OFFICE, WITH SAID POINT BEING THE POINT OF BEGINNING OF THIS DESCRIPTION;

THENCE N 89°59'16" E ALONG THE SOUTH LINE OF SAID LOT 1, 557.61 FEET TO THE SOUTHEAST CORNER OF SAID LOT 1; THENCE N 0°00'44" W ALONG THE EAST LINE OF SAID LOT 1, 498.23 FEET TO A POINT ON THE CENTERLINE OF COUNTY HIGHWAY 'C'; THENCE S 84°52'12" E ALONG THE CENTERLINE OF COUNTY HIGHWAY 'C', 1,425.76 FEET TO THE NORTHWEST CORNER OF LOT 1 OF A CERTIFIED SURVEY MAP RECORDED IN VOLUME 13, ON PAGE 205, AS DOCUMENT NO. 1463732; THENCE S 3°20'00" W ALONG THE WEST LINE OF SAID LOT 1, 275.60 FEET TO THE NORTHWEST CORNER OF LOT 1 OF A CERTIFIED SURVEY MAP RECORDED IN VOLUME 22, ON PAGES 115-117; THENCE S 0°03'33" E ALONG THE WEST LINE OF SAID LOT 1, 340.48 FEET; THENCE N 89°56'26" E, 703.19 FEET TO A POINT ON THE EAST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 25; THENCE ALONG SAID EAST LINE S 0°03'33" E, 323.32 FEET TO A POINT ON THE SOUTH LINE OF THE NORTH 1/2 OF THE NORTHEAST 1/4 OF SAID SECTION 25; THENCE ALONG SAID SOUTH LINE S 89°39'55" W, 2,665.32 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF SAID SECTION 25; THENCE ALONG SAID WEST LINE N 0°00'44" W, 582.92 FEET TO THE POINT OF BEGINNING.

WITH SAID PARCEL CONTAINING 1,974,324 SQUARE FEET (45.324 ± ACRES) OF LAND

(c). THIS PLAT IS A CORRECT REPRESENTATION OF ALL OF THE EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION OF IT.

(d). THE SURVEYOR HAS FULLY COMPLIED WITH THE PROVISIONS OF CHAPTER 236 OF THE WISCONSIN STATUTES IN SURVEYING, DIVIDING, AND MAPPING THE LAND.

DATED THIS _____ DAY OF _____, 2025

SIGNED: Jacob Snyder
JACOB D. SNYDER, S-4012

OWNER/SUBDIVIDER
VACANT LAND SQUAD LLC
W218N16046 TIGER LILY DR
JACKSON, WISCONSIN 53037

SURVEYOR
JACOB D. SNYDER, NO. S-4012
WAGNER EXCAVATING, INC.
3437 PAINE AVENUE
SHEBOYGAN, WISCONSIN 53081

APPROVING AUTHORITIES
• TOWN OF PLYMOUTH
• CITY OF PLYMOUTH
• SHEBOYGAN COUNTY PLANNING AND CONSERVATION DEPT.

OBJECTING AUTHORITIES
• WISCONSIN DOA - PLAT REVIEW PROGRAM

UTILITY COMPANIES
• ALLIANT ENERGY CORP - ELECTRIC

SHEET 2 OF 2
DRAWING DATE
9-29-2025

Wagner
EXCAVATING
3437 PAINE AVENUE SHEBOYGAN, WI 53081
(920) 458-9082



Sheboygan County

Planning & Conservation Department

Administration Building

508 New York Avenue

Sheboygan, WI 53081-4126

P: (920) 459-3060

P: (920) 459-1370

F: (920) 459-1371

E: plancon@sheboygancounty.com

Director

Aaron C. Brault

May 15, 2025

Dylan Rusch
3290 Creekwood CIR.
Jackson, WI 53037

RE: Preliminary Plat of The Preserve at Plymouth, Section 25, Town of Plymouth

Dear Mr. Rusch:

Sheboygan County's Planning & Conservation Department (Department) serves as an "approving authority" in the land division process within unincorporated areas of Sheboygan County. On May 1, 2025, a preliminary plat of The Preserve at Plymouth was submitted to this Department for preliminary review for compliance with the *Sheboygan County Subdivision Ordinance* (Ordinance). Please be advised that approval or conditional approval from the County does not imply approval by the town government in which the subdivision is located. Please work closely with the town to ensure compliance with all local ordinances that apply to the proposed land division. The Department cannot approve a plat without the necessary town approvals and signatures.

Approval of the plat by this Department is subject to the following:

1. The Department must receive the final plat with all required signatures, approvals, and legal descriptions.
2. Other agencies classified as "approving authorities" have acted to approve, approve conditionally, or reject the preliminary plat.
3. New soil tests completed on each lot or verification that previous borings are still suitable. There has been fill placed on the site after the most recent soil tests were completed.
4. Complete Sheboygan County Erosion Control and Stormwater Management application.
5. The Department must receive the necessary review fee for the preliminary plat; the charge for preliminary plats is \$455 plus \$4 for each acre of land shown. Please submit your fee of **\$636.08** (\$455 + (45.27 acres * \$4)) to the Department, and, if paying by check, make the check payable to the "Sheboygan County Treasurer".

At this time, I am **CONDITIONALLY APPROVING** the preliminary plat. Please note there is a review fee for final plats, which is \$255 plus \$4 for each acre of land shown.

Approval or conditional approval of a preliminary plat shall not constitute automatic approval of the final plat except that if the final plat is submitted within thirty-six (36) months of the last required approval of the preliminary plat and conforms substantially to the preliminary plat as approved including any conditions of that approval and to any local plans and ordinances adopted as authorized by law as indicated in Wis. Stat. § 236.11(1)(b), the final plat is entitled to approval.

If you have any further questions, please feel free to contact me at 920-459-3060.

Sincerely,

Tyler Betry
Deputy Director

C: Town of Plymouth, Jacob Snyder, Timothy Christensen

City of Plymouth
128 Smith St. - P.O. Box 107
Plymouth, WI 53073-0107



Telephone: (920) 893-3745
Facsimile: (920) 893-0183
Web Site: plymouthgov.com

DATE: November 5, 2025

TO: Mayor and Common Council

FROM: Cathy Austin, Director of Public Works

RE: **Wastewater Treatment Plant – Clarifier Rehabilitation Bid Results**

As part of the 2025 Capital Improvement Plan for the Wastewater Treatment Plant, rehabbing Clarifier #20 was budgeted.

Plymouth Utilities opened bids on October 22, 2025, and received four bids for the project. A summary of the bids is provided in the attached memo from Mead & Hunt.

The low bid was submitted by Sabel Mechanical in the amount of \$284,500, which is over the budgeted amount of \$200,000. However, sufficient funds are available in the Sanitary Sewer Capital Budget to cover the additional cost.

The rehabilitation work is anticipated to begin in early summer 2026.

Recommendation

To award the project to Sabel Mechanical in the amount of \$284,500.



October 27, 2025

Ms. Cathy Austin, P.E.
Director of Public Works/City Engineer
City of Plymouth – Public Works/Utilities
900 CTH PP
P.O. Box 277
Plymouth, WI 53073

Subject: Bid Evaluation and Recommendations
Secondary Clarifier #20 Rehabilitation Project
Project No. 4666757-230564.01

Dear Cathy,

Mead & Hunt, Inc. (Mead & Hunt) has reviewed the bids received by the City of Plymouth, Wisconsin (City) for the Secondary Clarifier #20 Rehabilitation Project. Based on our review of the bids, we offer the following evaluation and recommendations.

- On October 22, 2025, the City received and opened four bids for the Secondary Clarifier #20 Rehabilitation Project. As shown in the attached bid tabulation, the bids ranged from \$284,500 to \$355,950. The low and high bids are within 25% of each other, with the two low bids within less than 1% of each other.
- All bids received were from contractors that were pre-approved by the City. The low bidder provided qualification information that indicated the following:
 - Sabel Mechanical, LLC was organized in 2010 in the State of Wisconsin.
 - Similar projects include Appleton, Fox Lake, and Hartford. Appleton was completed in 2021, Fox Lake was completed in 2023, and Hartford was completed in 2024.
 - The list of projects on hand indicates Sabel Mechanical has current projects as low as \$392,000 to as high as almost \$3,000,000.
 - The surety agent for Sabel Mechanical is willing to consider bonds for projects up to \$5,000,000.

Following the review of the bids, we have concluded that Sabel Mechanical, LLC of Fond du Lac, Wisconsin is the low, responsive bidder for this project. Mead & Hunt recommends that the City award the construction contract to Sabel Mechanical for the amount of their bid should the City decide to award the project.

Should you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

MEAD & HUNT, INC.

A handwritten signature in black ink, reading "Zachary Heis". The signature is written in a cursive, flowing style.

Zachary Heis, PE
Project Manager

BID RESULTS**Project** Plymouth Clarifier Rehab**Date of Bid Opening** 10/22/2025**Time** 11:00 AM**Number of Addenda Issued** 2**Number of Bidders** 4**Range of Bidders** Low: \$284,500.00

High: \$355,950.00

1	Bidder	August Winter and Sons	Sabel Mechanical	Rohde Brothers	Sentry Equipment Corp (Rebuild-It)
2	Address	N850 County Road CB Appleton, WI 54914	W3150 County Road H Fond du Lac, WI 54937	W5745 Woodchuck Lane Plymouth, WI 53073	966 Blue Ribbon Circle N Oconomowoc, WI 53066
3	Addendums properly acknowledged?	Yes	Yes	Yes	Yes
4	Total Lump Sum Base Bid Amount for Determination of Lowest Bid	\$355,950.00	\$284,500.00	\$285,200.00	\$290,691.00
5	Was the Bid submitted on the bid form provided and submitted intact?	Yes	Yes	Yes	Yes
6	Bid security provided? Correct Amount? (5%)	Yes	Yes	Yes	Yes
7	Is the bid signed & notarized?	Yes	Yes	Yes	Yes

City of Plymouth
128 Smith St. - P.O. Box 107
Plymouth, WI 53073-0107



Telephone: (920) 893-3745
Facsimile: (920) 893-0183
Web Site: plymouthgov.com

DATE: November 5, 2025

TO: Mayor and Common Council

FROM: Cathy Austin, Director of Public Works

RE: **Easement with Wisconsin Public Service Corporation: 59271817210**
750 W Main Street (Nutt Hill)

Background

Wisconsin Public Service Corporation (WPS) is requesting a 12-foot wide easement to install gas service from the existing building to the new shelter at Nutt Hill.

Recommendation

Approve the WPS easement request for the gas service on parcel 59271817210.

3338432

Easement

THIS INDENTURE is made this _____ day of _____, _____, by and between **City of Plymouth, a municipal corporation** ("Grantor") and **WISCONSIN PUBLIC SERVICE CORPORATION**, a Wisconsin Corporation, along with its successors and assigns (collectively, "Grantee") for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor, owner of land, hereby grants and warrants to, Grantee, a permanent easement upon, within, beneath, over and across a part of Grantor's land hereinafter referred to as "easement area" more particularly described as follows:

Part of the West Half of the Northwest Quarter of the Southwest Quarter of the Southeast Quarter (W 1/2, NW1/4, SW 1/4 – SE 1/4) of Section 21 Township 15 North, Range 21 East, **City of Plymouth, County of Sheboygan, State of Wisconsin**, as shown on the *attached Exhibit "A"*.

Return to:
Wisconsin Public Service Corp.
Real Estate Dept.
P.O. Box 19001
Green Bay, WI 54307-9001

Tax Parcel Identification Number
(PIN)

59271817210

- 1. Purpose: GAS** - The purpose of this easement is to construct, install, operate, maintain repair, replace and extend underground utility facilities, pipeline or pipelines with valves, tieovers, main laterals and service laterals, together with all necessary and appurtenant equipment under and above ground, including cathodic protection apparatus used for corrosion control, as deemed necessary by Grantee, for the transmission and distribution of natural gas and all by-products thereof, or any liquids, gases, or substances which can or may be transported or distributed through a pipeline, including the customary growth and replacement thereof. Trees, bushes, branches and roots may be trimmed or removed so as not to interfere with Grantee's use of the easement area.
- 2. Access:** Grantee shall have the right to enter on and across any of the Grantor's property outside of the easement area as may be reasonably necessary to gain access to the easement area and as may be reasonably necessary for the construction, installation, operation, maintenance, inspection, removal or replacement of the Grantee's facilities.
- 3. Buildings or Other Structures:** Grantor agrees that no structures will be erected in the easement area or in such close proximity to Grantee's facilities as to create a violation of all applicable State of Wisconsin electric and gas codes or any amendments thereto.
- 4. Elevation:** Grantor agrees that the elevation of the ground surface existing as of the date of the initial installation of Grantee's facilities within the easement area will not be altered by more than 4 inches without the written consent of Grantee.

5. **Restoration:** Grantee agrees to restore or cause to have restored Grantor's land, as nearly as is reasonably possible, to the condition existing prior to such entry by Grantee or its agents. This restoration, however, does not apply to any trees, bushes, branches or roots which may interfere with Grantee's use of the easement area.
6. **Exercise of Rights:** It is agreed that the complete exercise of the rights herein conveyed may be gradual and not fully exercised until sometime in the future, and that none of the rights herein granted shall be lost by non-use.
7. **Binding on Future Parties:** This grant of easement shall be binding upon and inure to the benefit of the heirs, successors and assigns of all parties hereto.
8. **Easement Review:** Grantor acknowledges receipt of materials which describe Grantor's rights and options in the easement negotiation process and furthermore acknowledges that Grantor has had at least 5 days to review this easement document *or* voluntarily waives the five day review period.

[REMAINDER OF PAGE LEFT BLANK]

WITNESS the hand and seal of the Grantor the day and year first above written

City of Plymouth, a municipal corporation

Organization name

Sign Name

Print name & title

Sign Name

Print name & title

STATE)
OF _____)SS
COUNTY)
OF _____

This instrument was acknowledged before me this _____ day of _____, _____, by the above-named _____ **City of Plymouth, a municipal corporation**, to me known to be the Grantor(s) who executed the foregoing instrument on behalf of said Grantor(s) and acknowledged the same.

Sign Name

Print Name

Notary Public, State of

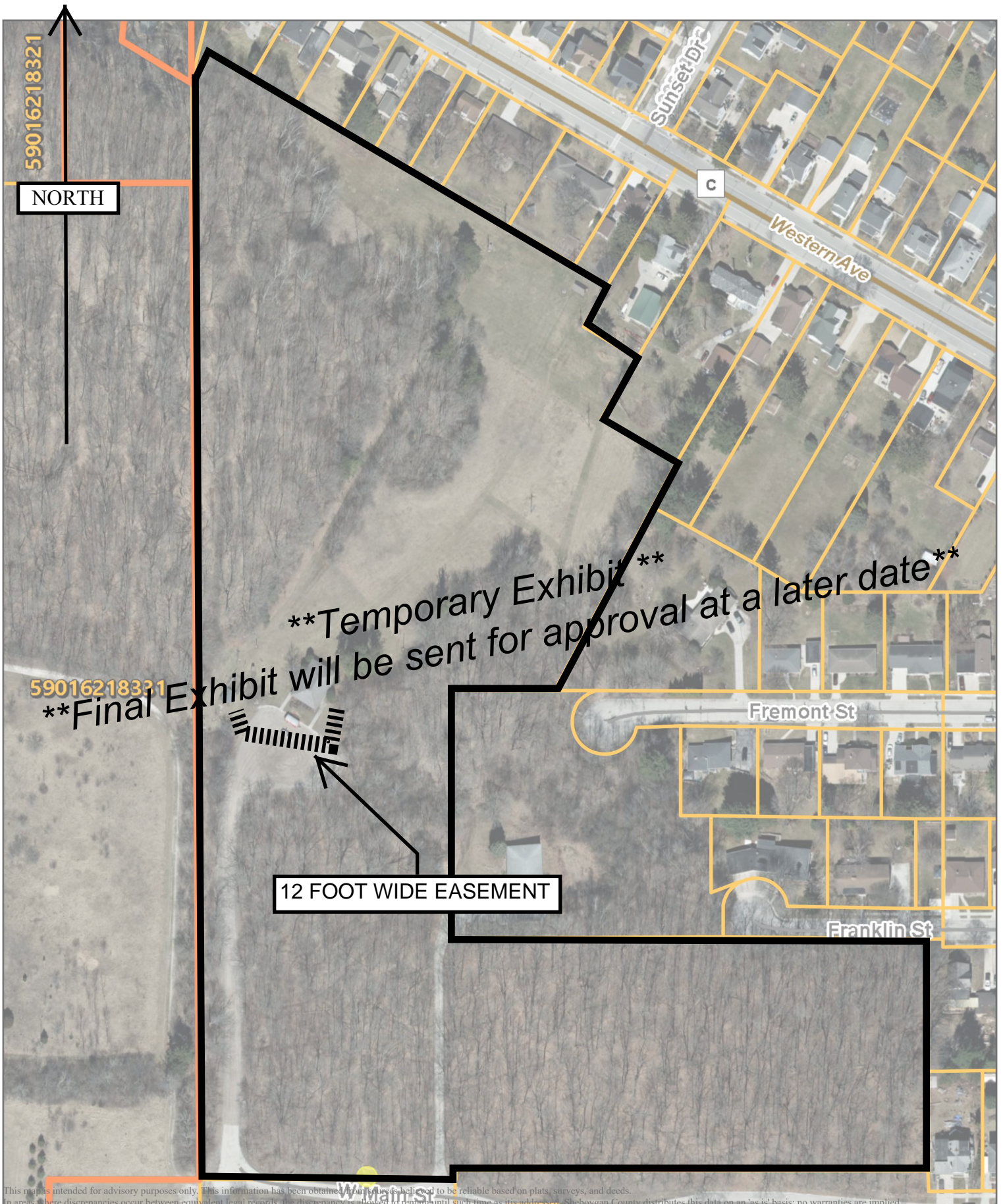
My Commission expires:

This instrument drafted by: Ashley Kohn
Wisconsin Public Service Corporation

REMS Entity ID	WR Number	Document ID	REMS Formatted Number
1490381	WMIS-3478913	3338432	INT11-490-381

TEMPORARY EXHIBIT "A"

NOT TO SCALE
FOR REFERENCE ONLY



This map is intended for advisory purposes only. This information has been obtained from sources believed to be reliable based on plats, surveys, and deeds.

In areas where discrepancies occur between equivalent legal records, the discrepancy is allowed to remain until such time as it is addressed. Sheboygan County distributes this data on an 'as is' basis; no warranties are implied.



City of Plymouth
128 Smith St. - P.O. Box 107
Plymouth, WI 53073-0107



Telephone: (920) 893-3745
Facsimile: (920) 893-0183
Web Site: plymouthgov.com

DATE: November 6, 2025

TO: Mayor and Common Council

FROM: Tim Blakeslee, City Administrator/Utilities Manager

RE: Discussion and Possible Approval of Bids from AJ Construction for Substation Fiber Extension Project

Background:

The 2025 Electric Capital Budget included \$300,000 for Phase One of the fiber extension to Substation #5, with additional funding for Phase Two included in the 2026 Budget. In early 2025, the Common Council approved an agreement with MCE for engineering, CAD, bidding, and permitting services to initiate the planning process for this project at a total cost of \$38,574.

Bids for Part One of the fiber extension were received on November 6, 2025. Nine bids were submitted, with the low bid of \$192,125.20 from AJ Construction. MCE recommends awarding the contract to AJ Construction, as outlined in the attached bid tab and letter of recommendation.

Two options were considered for communication with the substation: cellular and fiber. Cellular communication cannot support the bandwidth required for the digital assets at the substation and is subject to coverage limitations that can cause intermittent interruptions and false error readings on monitoring systems. The City recently transitioned several wells and lift stations from cellular to fiber to address similar issues.

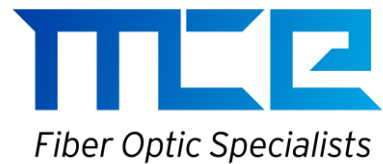
Fiber offers sufficient bandwidth for physical and electronic security systems, enables detailed two-way reporting between the substation and the utility, improves response times for outages and emergencies, and eliminates intermittent communication failures. Additionally, fiber infrastructure has an estimated lifespan of approximately 50 years and may support future partnerships with service providers expanding in the area.

While the Electric Utility has sufficient fund balance to complete this project, staff is exploring the opportunity to apply for the WPPI Member Revolving Loan Fund (RLF) program. The City's maximum allowable loan under this program is ~\$375,000, offered at zero percent interest and repayable over ten years. Any remaining project costs will be covered by the Electric Capital Budget.

Staff Recommendation: Approve bid from AJ Construction for Substation Fiber Extension Project

Attachments:

Bid Tab and Recommendation



November 6th, 2025

David Augustin
IT Manager
Plymouth Utilities/City of Plymouth
PO Box 277
900 CTH PP
Plymouth, WI 53073

Dear Mr. Augustin,

Today Bids were received and read aloud for the Plymouth Utilities Substation 5 Phase 1 Fiber Optic Connection Project. All bids that were received followed the bidding guidelines set forth in the Bidding Documents and none took exception to the Utility's terms and conditions.

Below is a tabulation of the bids received from Low to High Bidder Amount:

Bidder	Addendum	Bond/Security	Bid Total
AJ Construction	y	y	\$192,125.20
TelCom	y	y	\$204,414.92
Elexco	y	y	\$208,256.82
TAK Broadband	y	y	\$209,542.75
H&H Utility	y	y	\$218,482.50
Deluca & Tobin	y	y	\$234,368.80
Michels	y	y	\$235,791.75
Cable Com	y	y	\$323,125.30
Holtger Bros	y	y	\$347,618.04

The total estimated budget for the entire Substation 5 connection (Phases 1 and 2) is \$557,208 not including Engineering and Project Management. Phase 1 of the construction accounts for approximately 68% of the total effort. Calculating 68% of the total project estimate and we have a Phase 1 budget of \$378,902. The low Bid came in at \$192,125.20. This leaves a remaining Phase 1 budget of \$186,776 to cover make ready costs and unanticipated change requests.

The low Bidder, AJ Construction, is qualified and equipped to perform the work outlined in the Bidding Documents. AJ Construction presented a response that complies with the Bidding Documents and is below the budget amount. Therefore, MCE recommends award of the Substation 5 Phase 1 Fiber Optic Connection to AJ Construction 3532 Playbird Rd, Sheboygan, WI 53083.

Thank you for allowing MCE the opportunity to design the connection and coordinate the Bidding process. Please feel free to reach out to me with any questions or comments relating to the award of the Plymouth Utilities Substation 5 Phase 1 Fiber Optic Connection Project.

Sincerely,

Dan Becker
President
Direct: 920-314-0980
dbecker@mcewi.com