

CITY OF PLYMOUTH

2023 Annual Budget



LETTER OF TRANSMITTAL

November 2023

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

2022 has been a year of transition for the City of Plymouth. Our long-term Police Chief retired, resulting in the first ever Police Chief recruitment process for the department. That process is set to finish in late 2022 or early 2023. In addition, over the course of 2022 the City completed a number of important projects, including the recruitment of a new City Administrator/Utilities Manager, the 2022-2042 Comprehensive Plan, purchase of the H.C.Laack building (aka Cheese Counter), and reconstruction of Plymouth Street from Western Avenue to Summit Street. The City also completed our required reassessment project and finalized negotiations with the Police Union.

In addition, the City received our final allotment from the American Rescue Plan Act (ARPA). In 2022, ARPA funding was used to purchase new SCBA tanks for the Fire Department. The City will be determining in 2023 how to spend the balance of available funds because ARPA funds need to be obligated by December 31, 2024 and spent by December 31, 2026.

Several significant City projects are planned for 2023 including the reconstruction of Pony Lane, construction of the Riverwalk Trail, completion of engineering for the Mill Pond Dam project (the spillway on the Dam must be improved or the dam removed by June 2025), continued cyber security upgrades, and the use of TID#5 funding to reconstruct Clifford Street. Staff also plans to host a strategic planning session with the Common Council and complete a recodification update to the municipal code. In addition, the City will be keeping an eye toward the future with the closure of TID#4 in 2024 or 2025. This closure will provide an opportunity for the City to provide residents with levy relief while at the same time develop long term plan for capital projects.

On the Utility side, 2023 begins the initial planning phases of a new substation in the southern portion of our service territory, a Wastewater Treatment Plant secondary clarifier rehabilitation project, continued work on rebuilding and replacing of electric lines, and prepping for construction of a storage facility for electric utility materials. The Water Utility and Wastewater Utility are planning for a 3% rate increases in 2023 to keep up with the cost of providing service in the high inflationary environment. The Electric Utility will be preparing a rate case for an increase to go into effect in 2024. The Electric Utility has not raised rates since 2015. Staff also plans to implement the previously approved stormwater utility in July 2023.

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

2023 BUDGET

The 2023 annual budget for the City of Plymouth is transmitted herein for the following funds:

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

The 2023 budget was prepared based on several parameters recommended by the Finance & Personnel Committee. A \$164,263 adjustment to the tax levy, the budget includes a 3.0% increase to the water rates/sewer rates and no changes to the electric rates. The garbage fee increases as planned (10-year phase-in of garbage & recycling costs to special charge) by \$8.53 and an \$0.86 adjustment to the recycling fee. The 2023 budget includes no new debt for general fund or enterprise funds. Additional debt for the Electric Utility may be considered mid-year pending the timing of the new substation.

GENERAL FUND HIGHLIGHTS

Total annual revenue for the City of Plymouth general fund totals \$7,836,979. The property tax levy increases \$164,263. From an expense perspective, our budget includes a 3% payroll increase and \$1,000 inflation stipend for employees (the stipend does not have a levy impact), approval of the new police union contract, and targeted increases for specific positions. The Employee contribution requirement for health insurance continues at 10%, which is anticipated move to 12% in 2025 to match the Police Union contract.

ACTIVITY MEASURES

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

DEBT SERVICE FUND

The principal and interest payments for the general fund totals \$453,860 in 2023 and will be \$486,960 in 2024. Debt service payment begin to decrease in 2025.

CAPITAL PROJECTS FUND

The capital projects fund includes a general fund contribution of \$1,026,669. An additional, \$131,237 of estimated revenue is also coming from the enacted half-percent sales tax for Sheboygan County

and \$18,133 is expected from the Town of Plymouth for their contribution to fire department capital costs. The full capital improvement plan is included as an appendix to this document.

PLYMOUTH UTILITIES BUDGET

Total estimated revenue for Plymouth Utilities (water, sewer, electric) is \$33,119,387. Purchased power is forecasted using information provided by WPPI. Total estimated expenses for the Utility is \$31,944,830. This does not include the Stormwater Utility.

SPECIAL REVENUE FUND

The garbage and recycling fund include a \$83.57 special fee for garbage and a \$37.09 special fee for recycling. The special fees appear on the tax bill. The current garbage and recycling contract with Waste Management will end on December 31, 2026. Over the 10-year period, garbage and recycling costs will transition to being fully covered by a special fee and those properties that receive the service will pay the cost. The change in financing this service (which occurred in 2016) was to ensure appropriate cost recovery from the individuals that receive the benefit of the service.

MISCELLANEOUS

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

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

Similar to previous budgets, the 2023 Budget was prepared with the future in mind. The Common Council, staff, and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while maintaining exemplary service levels in the City. Our employees are proud of their work and I hope you are as well, as we move out of 2022 and into 2023. We are confident the 2023 Budget places the City in great financial shape to balance resident needs and proactively address the issues affecting Plymouth. Thank you for your time and effort in reviewing the 2023 Budget

Respectfully submitted,

Tim Blakeslee, City Administrator/Utilities Manager

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

Kim Ross, Finance Manager

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LEADERSHIP & ORGANIZATIONAL CHART

Who We Are?

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



Elected Officials

Donald O. Pohlman, Mayor

Greg Hildebrand, Council President, 1st District

Diane Gilson, Alderman, 1st District

John Nelson, Alderman, 2nd District

Angie Matzdorf, Alderman, 2nd District

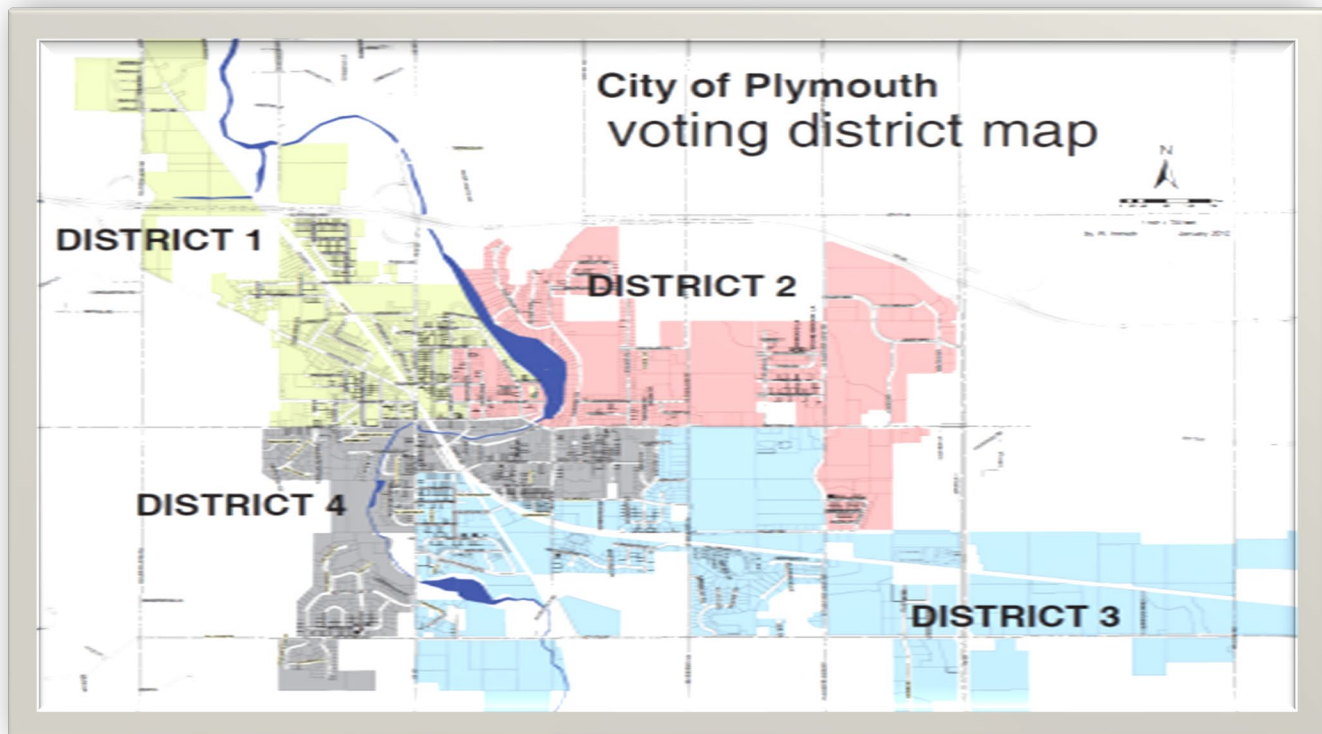
Amy Odekirk, Alderman, 3rd District

Robert Schilsky, Alderman, 3rd District

Charles Hansen, Alderman, 4th District

Jim Wilson, Alderman, 4th District

Matthew Mooney, Municipal Judge



Municipal Staff

Chief Administrative Officer (CAO)

Tim Blakeslee, City Administrator/Utilities Manager*

City Clerk and Treasurer's Office

Brenda Hanson, City Treasurer
Anna Voigt, City Clerk

Fire Department

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

Police Department

Vacant, 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

Kim Ross, Finance Manager*
Matt Schultz, Water Foreman
Mike Penkwitz, Wastewater Superintendent (Retiring January 2023)
Tyler Wollershieim, Wastewater Superintendent (Beginning January 2023)
Ryan Roehrborn, Electrical Operations Manager
Leah Federwisch, Human Resources Specialist*

*Shared positions between City/Utilities.

Municipal Facilities

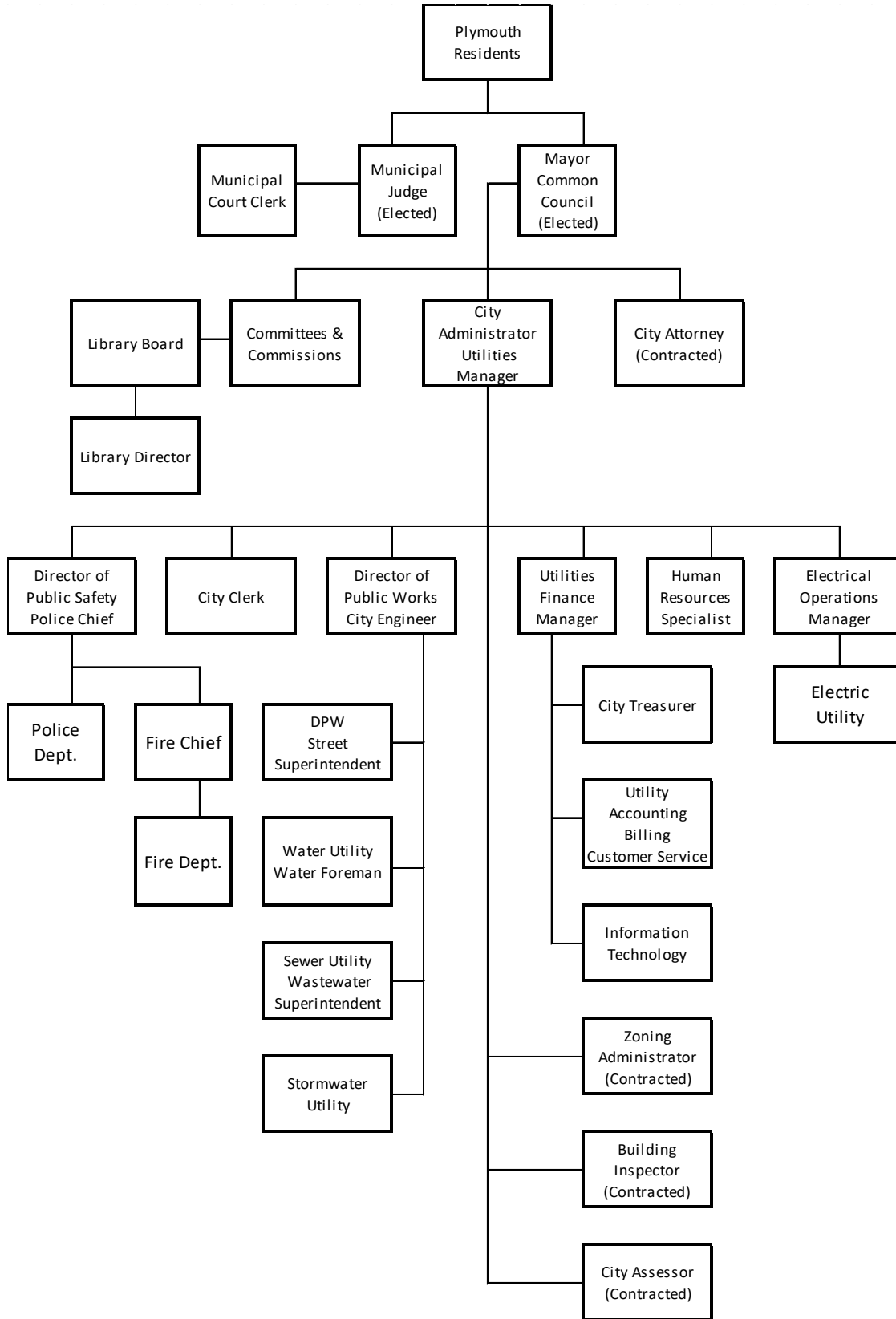
Plymouth City Hall
128 Smith Street
PO Box 107
Plymouth, WI 53073
Phone: (920) 893-1271

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 Strategy

Vision: *“Your Utility. Your Government. Working Together.”*

Why do we exist? *“To provide services that support the basic quality of life for our community (citizens & customers).”*

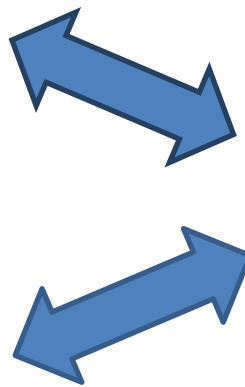
Core Purpose of Management: *“To lead and manage with character and competence.”¹*

Our Mission:
“We provide safe, reliable, and responsible utility services and traditional local government services² now and into the future.”

Philosophy – “One Plymouth”

“To serve as one seamless efficient government organization by sharing people, resources, and expertise and when appropriate seeking public-public or public-private partnerships in order to ensure the most efficient and effective service delivery.”

Our Strategy – *“Developing our workforce to meet citizen and customer expectations while maintaining sound financial status and operational excellence.”*



CITY OF PLYMOUTH ANNUAL BUDGET POLICIES

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

Annual Budget Policy

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

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

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

Debt Management Policy

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

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

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

Fund Balance Policy

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

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

Balance Requirements

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

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

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

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

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

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

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

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

Reserve Fund Replenishment – Claims paid from the risk management fund reserve assigned fund balances shall be replenished the following fiscal year in an amount to bring the fund to a minimum of 75% of the reserve requirements and to 100% within two fiscal years. Reserve fund replenishment may come from unassigned fund balances, budgeted funds, or insurance dividend income.

Budget Principles

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

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

CITY OF PLYMOUTH 2023 ANNUAL BUDGET CALENDAR

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

DATE (2022)	MAJOR STEPS IN BUDGET PREPARATION
June 2 nd	City Administrator/Utilities Manager issues general budget guidelines and instructions for capital budget needs to Department Heads along with instructions
June - Aug	City Administrator/Utilities Manager, Human Resources Specialist, and Utilities Finance Manager meet with Department Heads
July 9 th	Department Heads submit capital budget requests/updates to the City Administrator/Utilities Manager
October 4 th	Library Board approves 2022 Library Budget
September 27 th	Finance & Personnel Committee Workshop: General Fund, Small Funds
October 11 th	Finance & Personnel Committee Workshop: CIP, Small Funds
October 25 th	Finance & Personnel Committee Workshop: Utilities
November 1 st	Publication of public hearing notice in the official newspaper at least 15 days prior to the hearing.
November 15 th	Common Council holds Public Hearing. City Administrator and Plymouth Utilities Finance Manager present full budget to Common Council updated budget to the Finance and Personnel Committee. Common Council formally approves the 2023 budget.
November 29 th	Alternative budget approval date (if needed)

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

CITY OF PLYMOUTH

DESCRIPTION OF CITY FUNDS & ACCOUNTING STRUCTURE

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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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

Debt Service Fund

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES

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

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

Enterprise Funds

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

Internal Service Funds

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

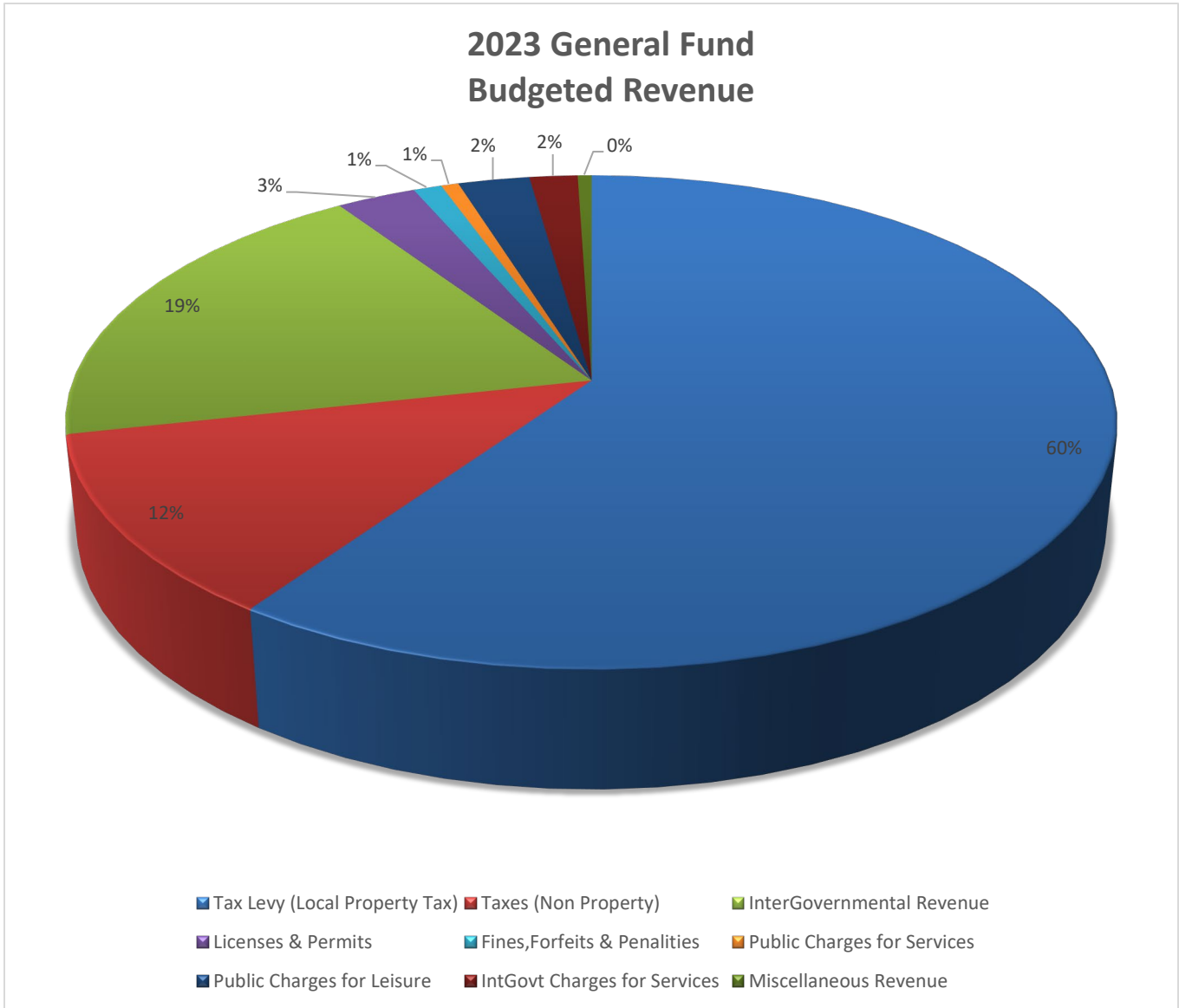


**GENERAL
FUND**

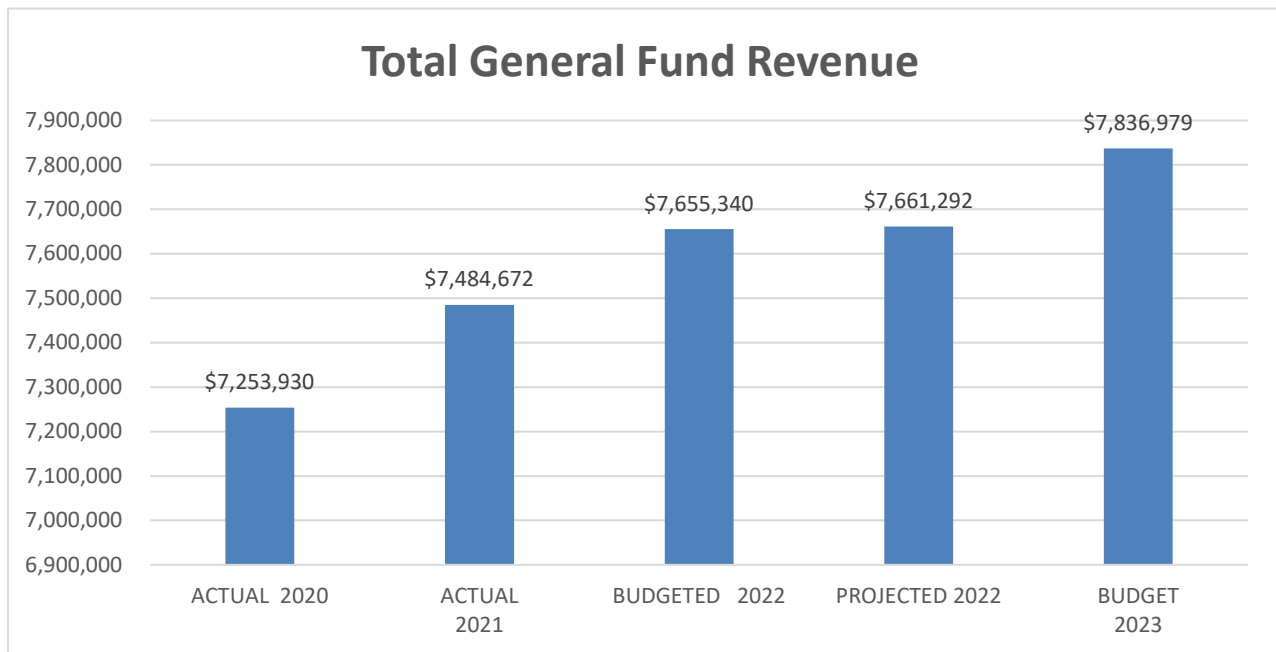
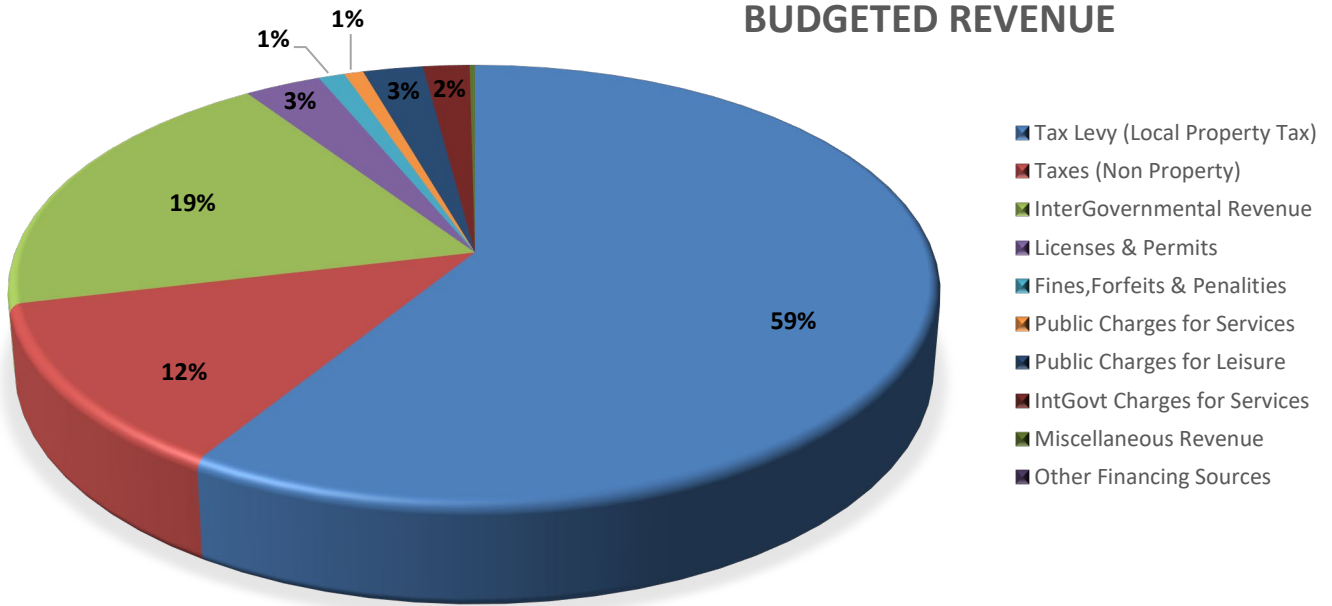


**CITY OF PLYMOUTH
GENERAL FUND REVENUE SOURCES AND TRENDS**

Property taxes (including personal property) represent the largest source of revenue for the General Fund, providing 60% of operating revenue. The second largest source is intergovernmental revenues (19%).

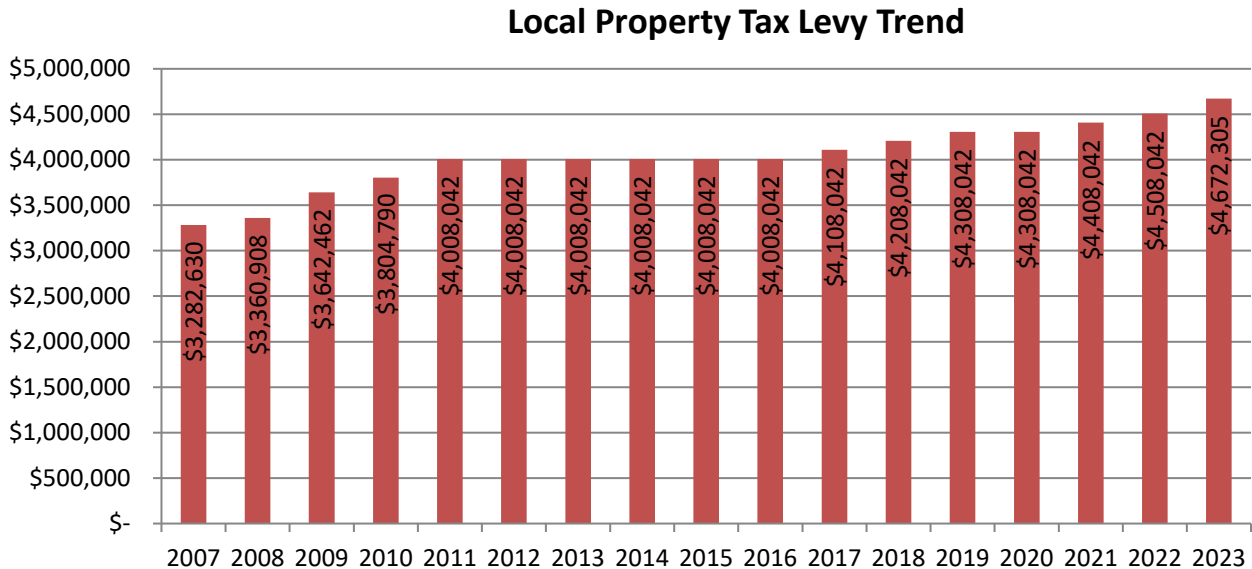


2022 GENERAL FUND BUDGETED REVENUE



General Fund Property Tax Revenue

The \$4.67M property taxes levied for the 2023 General Fund budget is \$164,263 more than 2022. As State aids and other sources of revenue have been flat or decreasing, the reliance on the property tax has increased. The following chart shows the 15-year trend in the General Fund Property Tax Levy:



For the 2023 budget, the City is limited on property tax levies imposed as part of the state budget process, which restricts the increase in levy to the greater of 0% or growth from net new construction. Debt service costs are in addition to the levy limits. Property taxes are expected to be approximately 60% or more of total revenues in the future, which is due mainly to flat trends in other significant revenue sources.

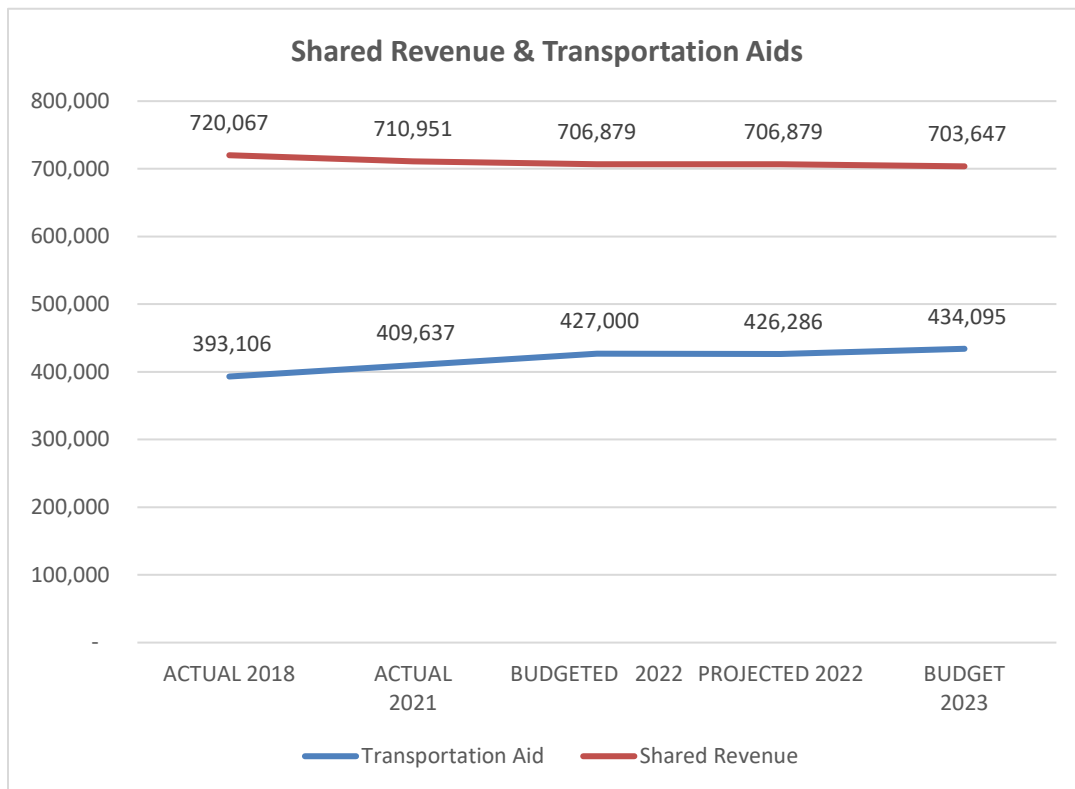
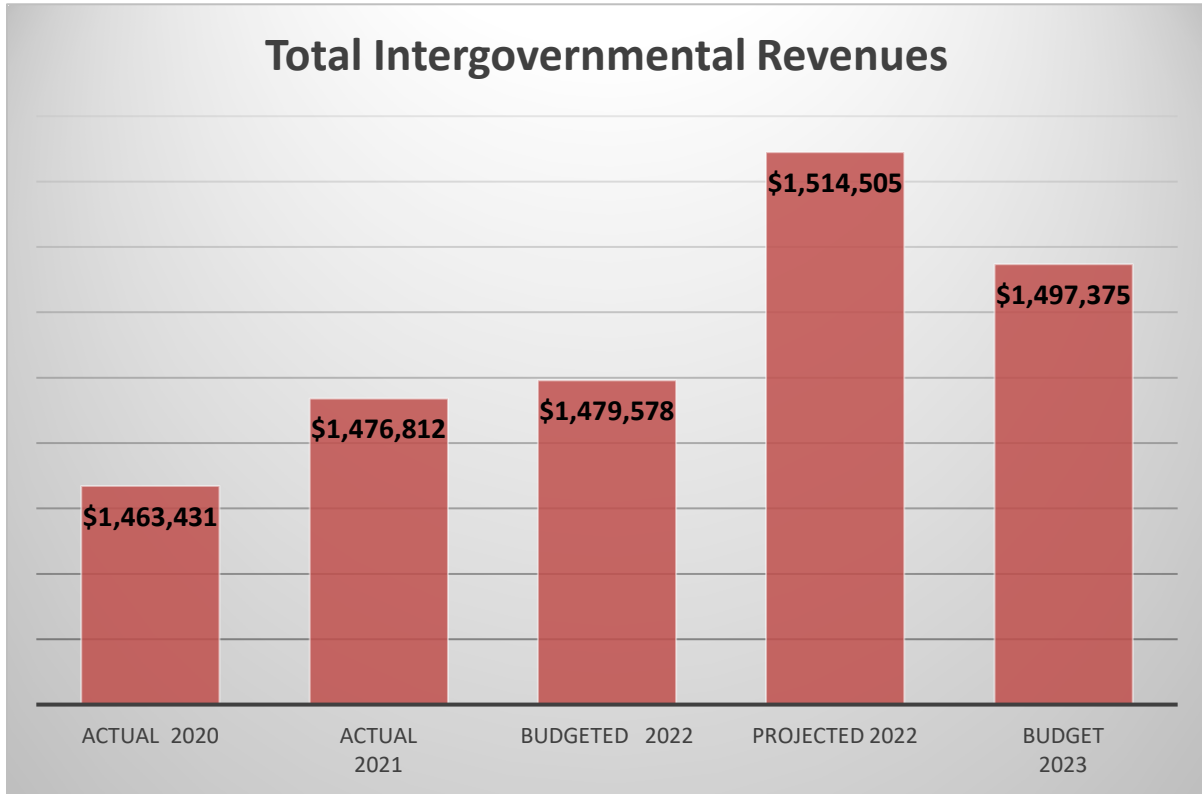
State of Wisconsin Shared Revenue & General Aids & Payments

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

- The State Transportation Aid is 28.9% of budgeted intergovernmental revenue for 2023. The anticipated allocation is \$434,095. The State Transportation Aid includes aid for connecting streets and for state highways.
- State Shared Revenue accounts for 8.9% or \$703,647 of budgeted revenue in 2023. These revenues are based on a formula that considers per capita and aid able revenue factors. We also include the Expenditure Restraint Program (ERP) payment in our state shared revenue line-item. The ERP program is a \$58 million dollar pool of funds shared among Wisconsin Communities that qualify by keeping their levy increase at or below a pre-determined formula based on CPI and net new construction.



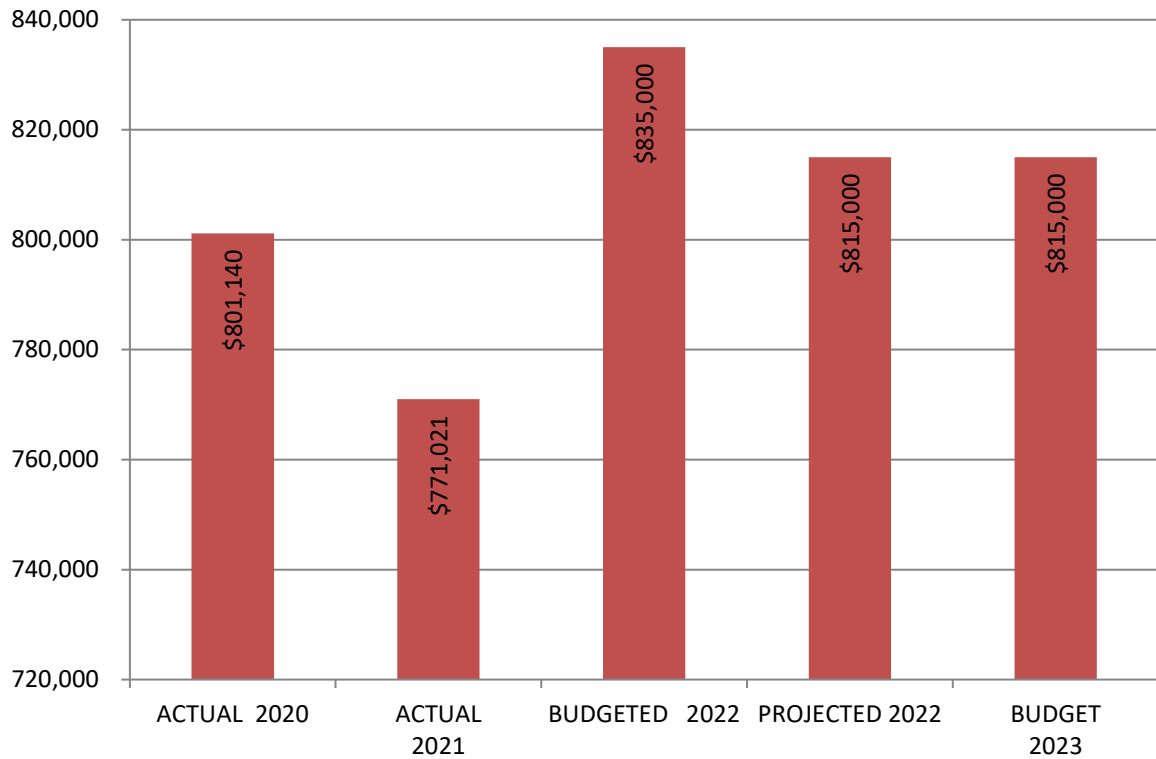
The following tables illustrates the trends in overall State revenues as well as the individualized aids discussed above:



For 2023, the City estimates \$815,000 in revenue from Plymouth Utilities (water and electric utilities) payment in lieu of taxes (PILOT).



Plymouth Utilities PILOT Revenue



General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Tax Levy	10-00-411100-000	Tax Levy	4,308,042	4,408,043	4,508,042	4,508,042	4,508,042	4,672,305
Taxes (Non Property)	10-00-411400-000	Mobile Home Fees	39,050	38,762	40,000	25,706	36,386	38,000
	10-00-412100-000	Public Room Tax-Retained (2020 & forward)	44,532	74,378	58,000	42,192	65,000	65,000
	10-00-412101-000	Ommitted Tax	8,733	-	-	-	-	-
	10-00-412220-000	Sales Tax-Retained	26	49	50	22	50	50
	10-00-413100-000	Municipal Utility PILOT	801,140	771,021	835,000	407,500	815,000	815,000
	10-00-413200-000	Housing Authority PILOT	15,919	15,741	15,300	-	15,300	15,300
	10-00-418000-000	Delinquent Interest- Personal Prop Tax	76	538	100	183	183	100
	10-00-418001-000	Ag Use Value Penalty	2,225	157	-	-	-	-
	10-00-419000-000	Tax Chargeback	351	-	-	-	-	-
InterGovernmental Revenue	10-00-434100-000	Shared Revenues	716,742	710,951	706,879	166,691	706,879	703,647
	10-00-434101-000	Personal Property Tax Aid	9,251	-	9,251	9,251	9,251	9,000
	10-00-434200-000	Fire Insurance Tax (2% Fire	35,654	38,046	35,000	39,243	39,243	35,000
	10-00-434300-000	Exempt Computer Aid	44,037	44,037	44,037	44,037	44,037	44,037
	10-00-434302-000	Cable Franchise Fee Aid	10,314	20,729	20,729	20,729	20,729	20,729
	10-00-435210-000	WI Grant-Police Training	2,560	2,080	2,500	-	2,100	2,100
	10-00-435211-000	WI Grant-Police	4,727	-	-	-	-	-
	10-00-435310-000	WI Grant-Gen Transp Aid	403,879	392,781	427,000	307,052	409,403	417,191
	10-00-435330-000	WI Grant-Oth Hwy Aid	16,782	16,855	-	12,662	16,883	16,904
	24-00-435450-000	RECYL-WI Grant-Recycling	-	-	Moved to Fund 24	-	-	-
	10-00-435700-000	WI Grant-Libraries	-	1,008	-	-	-	-
	10-00-435290-000	WI Grant-EMS FAP	1,742	-	-	25,846	25,846	2,500
	10-00-435291-000	WI Grant-Fire Dept	923	-	-	1,870	1,870	1,500
	10-00-436100-000	WI Pymt- Muni Service Aid	1,232	1,216	1,200	1,542	1,542	1,200
10-00-437900-000	County Grant-Library System	214,040	234,779	231,782	231,783	231,783	242,366	
10-00-437902-000	County & Local Grant-Police	1,548	14,328	1,200	4,938	4,938	1,200	
Licenses and Permits	10-00-441000-000	Liquor Lic /Publ Fees	24,155	14,886	15,000	25,282	25,282	15,000
	10-00-441001-000	Operator Licenses	6,597	6,592	6,600	5,635	6,600	6,600
	10-00-441002-000	Cigarette Licenses	1,050	1,200	1,100	950	1,000	1,100
	10-00-441003-000	Mobile Home Park License	410	400	400	200	400	400
	10-00-441004-000	Transient Merchant Permits	150	600	500	225	500	500
	10-00-441005-000	Cable Franchise Fee	92,179	82,846	90,000	60,453	80,000	90,000
	10-00-441006-000	Room Tax Permits	4	1	-	3	3	-
	10-00-442000-000	Dog Licenses-Retained	3,500	3,510	3,500	2,288	3,500	3,500
	10-00-442001-000	Chicken Licenses	-	28	100	138	138	100
	10-00-443000-000	Bldg Permits	53,732	65,203	110,000	46,009	90,000	100,000
	10-00-444000-000	Plan Comm/Zoning Permits&Fees	4,065	9,475	7,500	4,095	7,500	7,500
	10-00-449000-000	Fire Permits	785	765	900	900	900	900
	10-00-449001-000	Fire Works Permits	-	-	-	-	-	-
10-00-449003-000	Street Use Permits	50	175	150	150	150	150	
Fines, Forfeits & Penalties	10-00-451000-000	Municipal Court Fines	70,253	80,462	65,000	53,893	65,000	65,000
	10-00-451001-000	Court Fines&Costs	1,189	1,848	2,000	1,171	1,800	1,800
	10-00-451002-000	Traffic Bureau Fines	14,683	14,572	13,000	11,351	13,000	13,000
	10-00-451003-000	Dog License Penalties	870	540	400	1,080	1,080	400
	10-00-451004-000	Other Penalties	-	-	20	-	-	-
10-00-452233-000	Restitution-General	-	179	500	-	-	-	

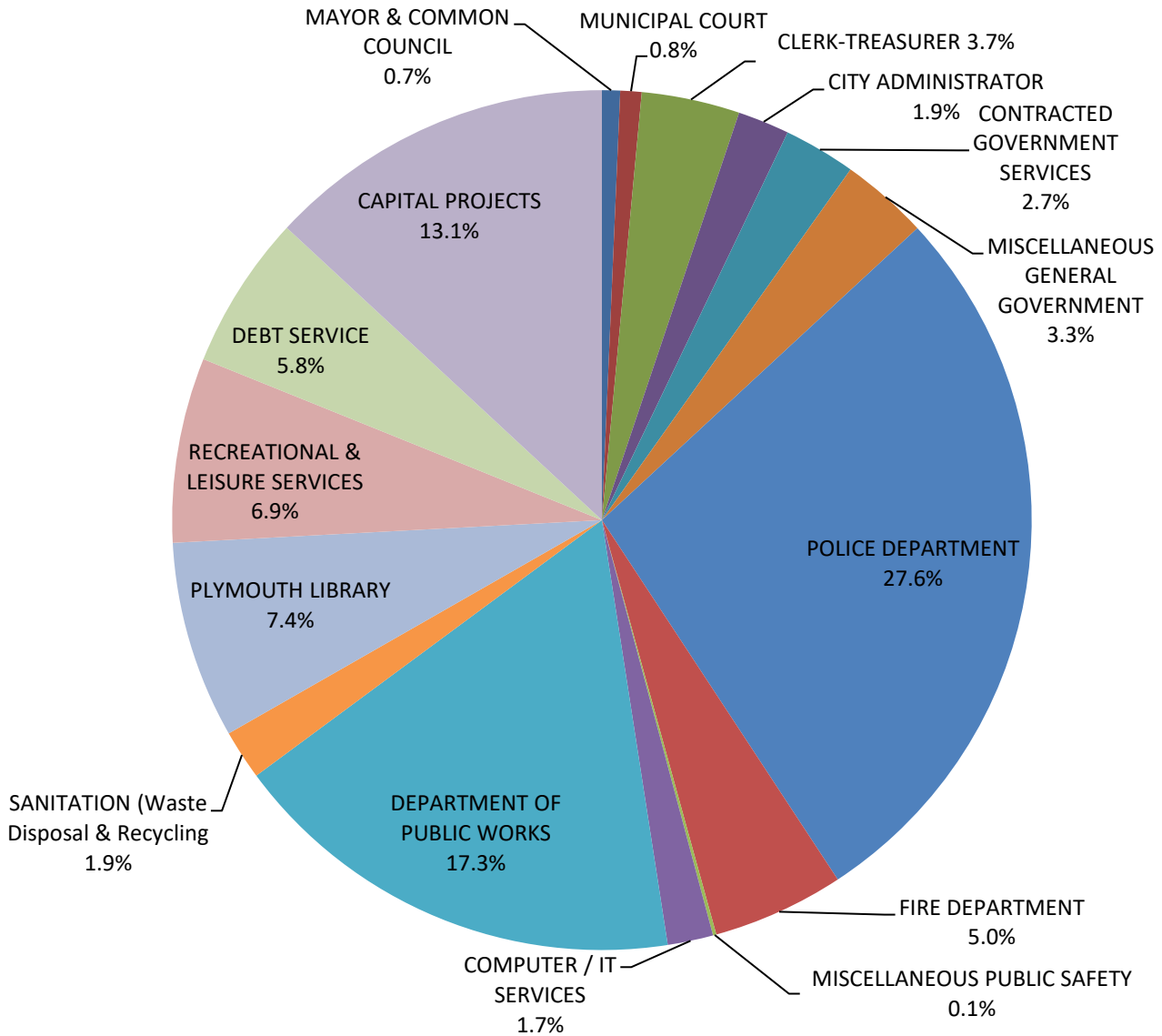
General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Public Charges for Services	10-00-461000-000	Clerk-Treas Fees	6,098	6,185	5,800	4,528	5,800	5,800
	10-00-462100-000	Police Dpt Fees	4,900	16,609	15,000	2,990	5,000	5,000
	10-00-462101-000	Police Dpt-CCW Class Fees	(120)	-	-	-	-	-
	10-00-462200-000	Fire Dpt Serv Fees	510	1,366	-	5	5	-
	10-00-462300-000	Ambulance Serv Fees	20,023	32,614	25,000	15,842	25,000	25,000
	10-00-462301-000	Rescue Serv Fees	292	1,274	900	635	900	900
	10-00-462900-000	Site CleanUp Fees	25	-	-	-	-	-
	10-00-462901-000	Weights&Measures Fees	3,200	3,600	3,600	(269)	3,600	3,600
	10-00-463100-000	Snow Removal Fees	40	-	50	-	-	-
	10-00-464400-000	Weed Cutting Fees	-	-	-	-	-	-
10-00-465400-000	Cemetery Serv Fees	9,800	15,350	8,500	13,500	15,000	9,000	
Public Charges for Leisure	10-00-467100-000	Library Fees	3,712	2,912	3,000	4,901	5,500	7,500
	10-00-467200-000	Park Reserv Fees	3,963	8,290	8,500	8,290	8,500	8,500
	10-00-467430-000	Youth Comm Center Rental Fe	910	1,541	1,200	910	1,200	1,200
	10-00-467500-000	Aquatic Fees	35,645	83,557	85,000	90,531	90,531	90,000
	10-00-467501-000	Aquatic Concess sales	8,848	27,280	30,000	30,258	30,258	30,000
	10-00-467502-000	Golf Course Fees	48,458	62,761	52,000	48,976	55,000	61,000
	10-00-467503-000	Ski Hill Fees	-	-	-	-	-	-
	10-00-467504-000	Swim Lessons	-	5,458	5,000	4,196	4,196	4,500
	10-00-468100-000	Timber Sales	7,000	-	-	-	-	-
IntGovt Charges for Services	10-00-473210-000	Police Liaison Serv-H.S.	18,159	14,425	42,000	11,605	30,000	42,000
	10-00-473220-000	Police Services-County Govt	10,856	-	-	-	-	-
	72-00-473230-000	Work Comp Ins-Town of Plymouth	-	-	Moved to Fund 72	-	-	-
	10-00-473230-000	Fire Serv-Town of Plymouth	84,333	98,861	90,000	26,269	90,000	90,000
	10-00-473400-000	Incinerator Services	4,255	4,270	4,500	-	4,500	4,500
	10-00-473900-000	Life Guard Serv-H.S.	-	-	6,300	-	-	-
Miscellaneous	10-00-481100-000	Interest on Invest	73,944	20,632	10,000	17,616	25,000	30,000
	10-00-481300-000	Interest on Invest-Spec Ass	-	-	100	58	100	100
	10-00-482000-000	Rent-City Hall	-	800	250	-	-	250
	10-00-482005-000	Rent-Property	950	950	950	-	1,200	1,200
	10-00-483070-000	Sale-DPW Scrap Mtls	1,451	2,769	1,100	1,922	2,000	1,500
	10-00-483090-000	Sale-Other Equip&Prop	5,160	606	-	5,557	5,557	2,500
	10-00-484200-000	Ins Recovery-Police	12,354	-	-	-	-	-
	10-00-484300-000	Ins Recovery-Streets	-	-	-	-	-	-
	10-00-484400-000	Ins-Recoveries-Other	2,277	-	-	-	-	-
	10-00-485000-000	Donations-Fire Dpt	2,984	-	1,000	47	47	1,000
	10-00-485007-000	Donations-Chamber Flowers	1,600	1,760	1,500	-	-	1,500
	10-00-485009-000	Donations-Police	538	-	500	764	764	500
	20-00-485010-000	Donations-Parks&Playgrounds	-	-	Moved to Fund 20	-	-	-
	10-00-485011-000	Donations-Ice Shack	-	54	100	316	316	100
	10-00-485012-000	Donations-Library	2,413	1,966	750	-	-	750
10-00-489001-0000	Misc Revenue	1	-	-	-	-	-	

Summary of Categories	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Tax Levy (Local Property Tax)	4,308,042	4,408,043	4,508,042	4,508,042	4,508,042	4,672,305
Taxes (Non Property)	912,052	900,646	948,450	475,603	931,919	933,450
InterGovernmental Revenue	1,463,431	1,476,812	1,479,578	865,646	1,514,505	1,497,375
Licenses & Permits	186,677	185,680	235,750	146,328	215,973	225,750
Fines, Forfeits & Penalties	86,995	97,601	80,920	67,495	80,880	80,200
Public Charges for Services	44,768	76,998	58,850	37,231	55,305	49,300
Public Charges for Leisure	104,823	191,798	184,700	188,062	195,185	202,700
IntGovt Charges for Services	117,603	117,556	142,800	37,874	124,500	136,500
Miscellaneous Revenue	29,537	29,537	16,250	26,279	34,983	39,400
TOTAL REVENUE	7,253,930	7,484,672	7,655,340	6,352,559	7,661,292	7,836,979

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

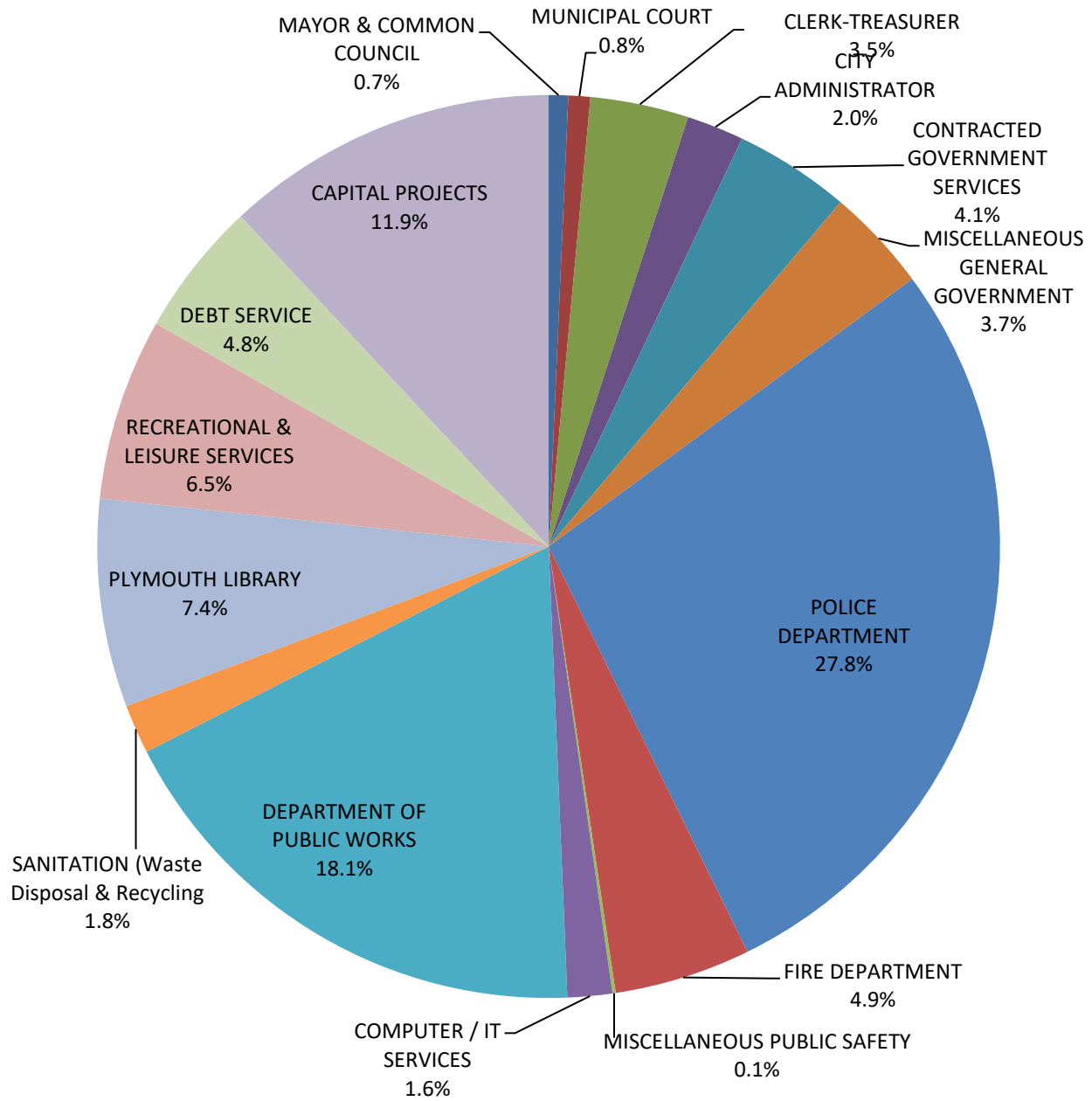
The pie charts below illustrate where General Fund monies are allocated. As an official department, the Police Department accounts (27.6%) for the highest amount of expenditures on a year to year basis followed by Public Works (17.3%). In 2022, debt service accounts for just 5.8% of spending while capital spending accounts for 13.1%.

2023 General Fund Budgeted Expenditures



In 2022, the Police Department accounts (27.8%) for the highest amount of expenditures on a year to year basis followed by Public Works (18.1%). In 2022, debt service accounts for just 4.8% of spending while capital spending accounts for 11.9%.

2022 General Fund Budgeted Expenditures

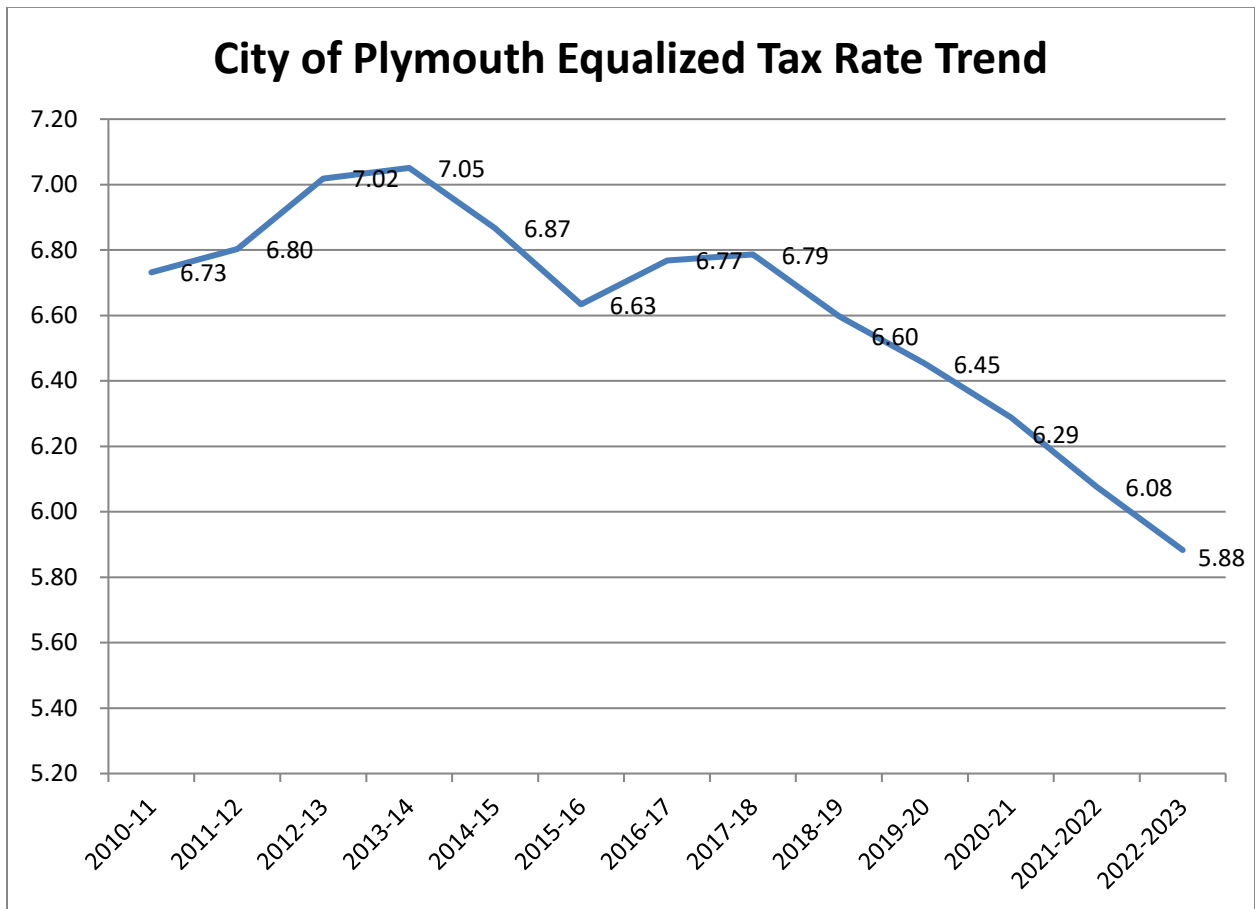


GENERAL FUND EXPENDITURE SUMMARY**(Includes Debt Service & Capital Transfers)**

2023 PROPOSED BUDGET SUMMARY (General Fund)		
REVENUES:	2022 BUDGET	2023 BUDGET
GENERAL PROPERTY TAXES (Before TIF)	\$ 4,508,042	\$ 4,672,305
TAXES (Non-Property)	\$ 948,450	\$ 933,450
INTERGOVERNMENTAL REVENUE	\$ 1,479,578	\$ 1,497,375
LICENSES AND PERMITS	\$ 235,750	\$ 225,750
FINES, FORFEITS, AND PENALTIES	\$ 80,920	\$ 80,200
PUBLIC CHARGES FOR SERVICES	\$ 58,850	\$ 49,300
PUBLIC CHARGES FOR LEISURE	\$ 184,700	\$ 202,700
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 142,800	\$ 136,500
MISCELLANEOUS REVENUES	\$ 16,250	\$ 39,400
OTHER FINANCING SOURCES	\$ -	\$ -
TOTAL REVENUES:	\$ 7,655,340	\$ 7,836,979
GENERAL GOVERNMENT EXPENDITURES:	2022 BUDGET	2023 BUDGET
GENERAL GOVERNMENT	\$ 1,250,828	\$ 1,150,377
PUBLIC SAFETY	\$ 2,513,472	\$ 2,563,981
SANITATION	\$ 135,047	\$ 146,500
TRANSPORTATION	\$ 1,389,428	\$ 1,357,250
LEISURE ACTIVITIES	\$ 1,069,107	\$ 1,126,162
CONSERVATION & DEVELOPMENT	\$ 7,500	\$ 7,700
UNCLASSIFIED	\$ 5,239	\$ 4,480
TOTAL GENERAL GOVERNMENT:	\$ 6,370,620	\$ 6,356,450
TRANSFERS:	2022 BUDGET	2023 BUDGET
TRANSFERS TO CAPITAL PROJECTS FUND	\$ 914,720	\$ 1,026,669
TRANSFERS TO DEBT SERVICE FUND	\$ 370,000	\$ 453,860
TOTAL TRANSFERS:	\$ 1,284,720	\$ 1,480,529
TOTAL EXPENDITURES:	\$ 7,655,340	\$ 7,836,979

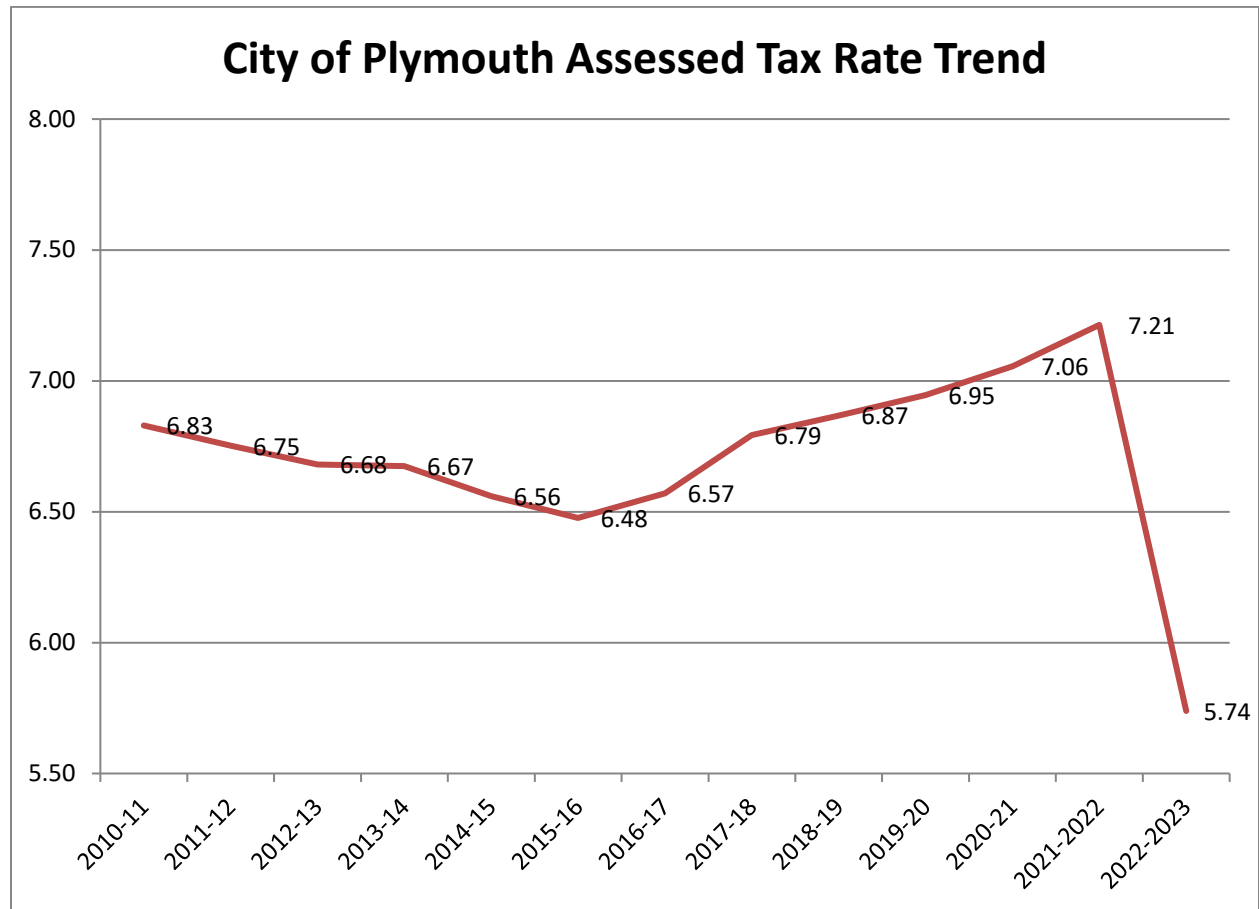
**CITY OF PLYMOUTH
TAX RATE TRENDS**

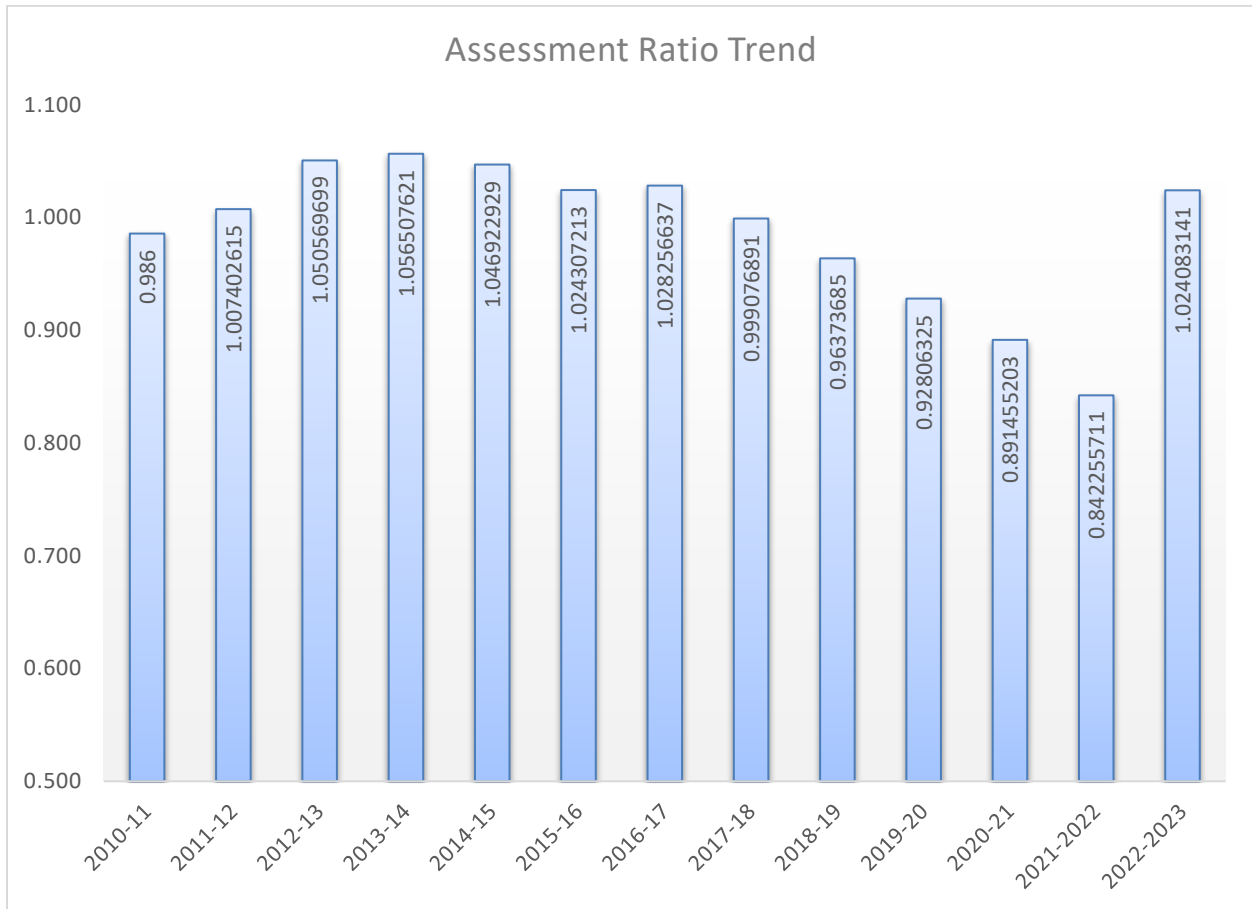
The charts below illustrate the current trend of tax rates (per 1,000 of valuation) for the City of Plymouth (municipal portion) from 2010-2011 to the present on an equalized and assessed value basis.



Based on the reassessment project the equalized tax and assessed tax rate are the essentially same in 2023. The current assessment ratio is 1.00 meaning that the assessments in the City of Plymouth were 100% of fair market value. Currently, property is assessed at fair market value within the City of Plymouth. In 2022, the assessment ratio was .8423 meaning that the assessments were 84.23% of fair market value.

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





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**PROGRAM & SERVICE
BUDGET SECTIONS**



MAYOR & COMMON COUNCIL

DEPARTMENT: Mayor & Common Council

PROGRAM MANAGER: Mayor/Council President

PROGRAM DESCRIPTION:

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

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

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

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

SERVICES:

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

STAFFING:

<i>Position (Part-Time Elected)</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Ordinances Adopted	17	10	14	9	10
Resolutions Passed – Council	31	18	14	9	10
Common Council Meetings	24	23	27	24	25
Finance & Personnel Committee Mtgs.	14	8	13	7	12
Public Works & Utilities Committee Meetings	12	9	3	2	12

OBJECTIVES ACCOMPLISHED IN 2022:

1. Adopt 2023 budget.
2. Complete 10-year revaluation of all properties within City
3. Adopt 2022-2042 Comprehensive Plan
4. Complete City Administrator/Utilities Administrator Recruitment Process

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Complete strategic planning session
2. Review options related to TID#4 closure
3. Review and adopt small cell ordinance
4. Adopt 2024 budget

PROGRAM BUDGET:

Mayor							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	10-51-514010-100	7,217	7,217	7,200	4,708	7,200	7,200
FICA	10-51-514010-151	552	552	551	360	551	551
OTHER	10-51-514010-120	285	263	1,000	88	250	1,000
TOTAL MAYOR		8,054	8,032	8,751	5,155	8,001	8,751
Common Council							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	10-51-511000-100	28,817	28,234	28,800	18,750	28,350	28,800
FICA	10-51-511000-151	2,205	2,160	2,206	1434.38	2,168	2,203
OTHER	10-51-511000-120	36,705	7,022	13,500	10908.64	13,500	13,500
TOTAL COMMON COUNCIL		67,727	37,416	44,506	31,093	44,018	44,503

MUNICIPAL COURT**DEPARTMENT:** Municipal Court**PROGRAM MANAGER:** Municipal Judge**PROGRAM DESCRIPTION:**

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

SERVICES:

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

STAFFING:

<i>Position</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Municipal Judge (Part-Time, Elected)	1.00	1.00	1.00	1.00	1.00
Court Clerk	0.50	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50	1.50

ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Court Sessions – Initial Appearances	12	12	12	12	12
Trials	3	0	1	6	2
Cases Transferred to Plymouth Municipal Court	1	0	1	1	1

PROGRAM BUDGET:

Municipal Court							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
WAGES	10-52-512000-100	28,367	29,444	29,590	22,634	29,661	30,197
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	3,059	4,461	3,631	2,809	4,370	3,796
OPERATIONS & MAINT	10-52-512000-310	1,519	2,842	2,700	1,028	2,000	2,700
PAYMENTS TO CTY & STATE	10-52-512000-500	26,965	27,537	24,000	18,670	26,000	26,000
TOTAL MUNICIPAL COURT		59,910	64,284	59,921	45,141	62,031	62,693

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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
City Clerk/Treasurer	1.00	1.00	0.00	0.00	0.00
Human Resources Specialist	0.00	0.00	0.00	0.00	0.00
Municipal Court Clerk/Deputy Clerk-Treasurer	0.00	0.00	0.00	0.00	0.00
Deputy Clerk-Treasurer	1.00	1.00	0.00	0.00	0.00
City Clerk	0.00	0.00	1.00	1.00	1.00
City Treasurer	0.00	0.00	1.00	1.00	1.00
General Accountant	0.00	0.00	1.00	1.00	1.00
Part-time Deputy Clerk-Treasurer	0.00	0.25	0.00	0.25	0.00
Records Person I-II	0.50	0.50	0.00	0.00	0.00
Total	2.50	2.75	3.00	3.25	3.00

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

ACTIVITY MEASURES (Clerk's Office):

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budgeted</i>
Registered Voters	4988	5422	5478	5500	5600
Elections Held	1	4	2	3	2
Absentee Voters Processed	278	7418	1941	2500	2500
Park Reservations	100	46	121	120	120
Youth Center Reservations	30	20	17	20	20
Street Use Permits	2	2	7	7	7
Fire Permits	175	157	129	160	160
Operator Licenses and Provisionals	200	243	243	200	200
Class A Beer Licenses	3	3	4	4	4
Class A Beer with Cider Licenses	3	3	1	1	1
Class A Liquor Licenses (Comb)	6	7	8	8	8
Class B Beer Licenses	8	7	7	7	7
Class B Liquor Licenses (Comb)	14	14	14	14	14
Class C Wine Liquor Licenses	5	5	5	5	5
Temporary Class B Licenses	15	14	22	25	25
Cigarette Licenses	11	11	11	10	10
Transient Merchant Licenses	5	2	8	5	5
Taxi Vehicle Licenses	0	0	0	0	0
Taxi Drivers Licenses	0	0	0	0	0
Dog Licenses	930	917	955	800	800

OBJECTIVES ACCOMPLISHED IN 2022:

1. Held three successful elections
2. Transitioned to new roles as separate City Clerk and City Treasurer, improving ability to focus on duties unique to each and strengthening the accounting capabilities of the office

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Hold two successful elections in 2023.
2. Work with City Administrator on municipal code update/codification project
3. Update and Maintain Records Retention and Destruction Policy including Records Request Fee Schedule

PROGRAM BUDGET:

CITY CLERK-TREASURER							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	10-55-514020-100	156,839	109,451	145,484	88,872	142,131	149,169
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	65,763	57,684	97,023	33,382	102,576	81,751
MILEAGE, MEETINGS, EDU	10-55-514020-120	1,314	2,427	4,000	565	2,195	3,000
PAYROLL/SOFTWARE FEES	10-55-515000-205	Transferred to IT					
SERVICE CONTRACTS	10-55-514020-210						
PROFESSIONAL FEES	10-55-515001-200	24,575	33,690	33,000	20,343	34,650	34,000
GASB 34	10-50-515002-200	1,425	0	0	0	0	0
OP SUPPLIES CLERK	10-55-51XXXX-310	9,505	16,267	8,000	7,435	13,000	14,100
TAX PAYMENTS - ANNEXED LAND	10-55-519800-300	1,507	0	0	0	0	0
TOTAL CLERK-TREASURER		260,928	219,519	287,507	150,598	294,552	282,020
ELECTIONS							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
ELECTIONS	10-56-514400-XXX						
WAGES	10-56-514400-XXX	7,997	2,252	6,663	5,378	8,000	2,067
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	165	35	510	384	510	158
OPERATIONS & MAINT	10-56-514400-XXX	12,629	1,767	8,000	2,907	5,200	5,200
TOTAL ELECTIONS		20,791	4,054	15,173	8,668	13,710	7,425

BUDGET NOTES:

- 1) Software fees have been consolidated to the IT budget.
- 2) General Accountant wages and benefits split 64% General Fund & 36% to support of other funds.
- 3) Cost of operations and maintenance in Election increases due to anticipation of increase number of absentee ballots.
- 4) Professional financial and regulatory audit services were moved from General Government to Treasurer.

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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
City Administrator/Utilities Manager*	.50	.50	.50	.50	.50
Human Resources Specialist*	1.00	1.00	1.00	.50	.50
Total	1.50	1.50	1.50	1.00	1.00

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

ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Common Council Meetings	24	23	26	24	25
Finance & Personnel Committee Meetings	14	8	12	7	12
Public Works & Utilities Committee Meetings	12	9	7	2	12
Plan Commission Meetings	10	8	12	10	12

OBJECTIVES ACCOMPLISHED IN 2022:

1. Coordinate the preparation, development, and adoption of the 2023 annual budget.
2. Ensure capital improvements plan is implemented..
3. Negotiate an updated Police collective bargaining contract.
4. Oversee revaluation process, conducted by Associated Appraisals.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

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

PROGRAM BUDGET:

Office of City Administrator/Utilities Manager							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	10-50-514000-100	67,196	127,687	107,109	38,407	84,609	108,168
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	40,372	43,770	43,644	11,738	34,431	38,432
OPERATIONS & MAINT	10-50-514000-310	220	62	775	82	500	500
MILEAGE, MEETINGS, & EDUCATION	10-50-514000-120	584	7,223	5,000	50	1,250	5,000
TOTAL ADMINISTRATOR		108,372	178,742	156,528	50,277	120,790	152,100

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 2022:

1. Completed 2022 to 2042 Comprehensive Plan
2. Finalized City-Wide Revaluation

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Continue with improvements to code enforcement.
2. Implement and review revolving loan program.

PROGRAM BUDGET:

City Attorney							
		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
CONTRACT CITY ATTORNEY/LEGAL	10-50-513000-200	70,723	81,741	65,000	37,403	70,000	70,000
TOTAL CITY ATTORNEY		70,723	81,741	65,000	37,403	70,000	70,000
ASSESSOR							
		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
CONTRACT SERVICES	10-50-515200-200	21,339	25,671	131,000	108,180	131,000	26,500
OPERATIONS & MAINT	10-50-515200-310	31		0			
BOARD OF REVIEW	10-50-515201-200	97	45	200	0	200	200
MANUFACTURING ASSESSMENT	10-50-515200-500	8,292	8,451	8,500	8,241	8,241	8,500
TOTAL ASSESSOR		29,759	34,167	139,700	116,421	139,441	35,200
Building Inspector & Zoning Administrator							
		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
BI CONTRACT SERVICES	10-50-524002-200	47,998	57,450	98,000	39,886	60,000	90,000
BI TITLE 15 CODE ADMINISTRATION	10-50-524003-200	1,110		1,500	0	1,500	1,500
BI OPERATING SUPPLIES	10-50-524002-310	818		250	1,040	1,250	500
ZONING ADMINISTRATIVE SERVICES	10-50-524005-200	11,606	10,570	12,461	8,100	13,200	14,400
ZONING OPERATING SUPPLIES	10-50-524005-310	73	1,095	500	15.17	50	500
TOTAL BLD INSPEC/ZONING ADMIN		61,605	69,115	112,711	49,041	76,000	106,900

MISCELLANEOUS GENERAL GOVERNMENT**Debt Service Fund Transfer, Capital Projects Fund Transfer****DEPARTMENT:** Miscellaneous General Government**PROGRAM MANAGER:** City Administrator/Utilities Manager**PROGRAM DESCRIPTION:**

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

PROGRAM BUDGET:

Miscellaneous General Government							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
CONTINGENT FUND	10-50-517000-000	0	0	77,000	0	77,000	78,000
CITY HALL OPERATIONS & MAINT	10-92-516000-XXX	32,671	27,896	34,000	12,581	24,000	34,000
CITY HALL UTILITIES & PHONE	10-92-516000-505/510	39,980	46,948	48,000	32,207	54,309	55,000
CABLE TV EXPENSE	10-50-553006-520	77,050	48,950	48,950	32,633	48,950	48,950
DEBT SERVICE TRANSFER	10-50-592001-520	503,588	463,345	370,000	370,000	370,000	453,860
CAPITAL FUND TRANSFER	10-50-592000-520	1,135,000	1,151,623	914,720	914,720	914,720	1,026,669
TOTAL MISCELLANEOUS		1,788,289	1,738,762	1,492,670	1,362,142	1,488,979	1,696,479
Employee Benefits							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
UNEMPLOYMENT COMP	10-50-519380-515	5,269	9,331	1,500	0	1,500	1,500
RISK INSURANCE	10-50-519380-954	24,187	26,528	29,144	29,144	29,144	28,960
TOTAL EMPLOYEE BENEFITS		29,456	35,859	30,644	29,144	30,644	30,460

Unclassified							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
CEMETERY	10-60-549100-410	692	3,698	2,000	200	500	2,000
RISK INSURANCE	10-60-549100-954	2,134	2,609	2,489	3,592	3,592	1,730
GIS & MAPS	10-63-569009-200	0	0	0	0	0	0
LIQUOR LICENSE PUB FEE	10-55-514020-300	698	0	650	0	650	650
UNCOLLECTED ACCOUNTS	10-55-519100-300	6,614	0	100	0	0	100
TOTAL UNCLASSIFIED		10,138	6,307	5,239	3,793	4,742	4,480
Conservation & Development							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
PLAN COMMISSION/BOA	10-63-569008-500	155	159	0	121	200	200
RDA CONTRIBUTION	10-50-579905-520	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL CONSERVATION/DEVELOPMENT		7,655	7,659	7,500	7,621	7,700	7,700

BUDGET NOTES:

- 1) Debt Service transfer is \$453,860 for 2023
- 2) Capital Projects Fund transfer totals \$1,026,669.

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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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
IT Manager	0.10	0.10	0.55	0.50	0.50
Total	0.10	0.10	0.55	0.50	0.50

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

ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Server	14	19	19	18	17
Storage Servers	2	4	2	2	2
Laptops	13	28	31	32	33
Desk Top Computers	57	46	46	45	44
Printers	28	25	25	25	21
Copiers	4	4	4	4	4
Projectors	4	4	4	4	3
Network Switches	26	30	30	30	29
Firewalls	2	2	2	4	4
Camera Systems	5	3	4	4	4
Door Access	2	2	2	2	2
Wireless Access Points		11	11	12	12

Security Cameras		75	77	79	79
Panic Systems	1	2	2	2	2
Users - Network	64	65	67	63	65
Police Live Scan	1	1	1	1	1
Police Booking Camera	1	1	1	1	1
Body Camera Docking	1	1	1	1	1

Note: Includes Plymouth Utilities

OBJECTIVES ACCOMPLISHED IN 2022:

1. Website implementation
2. Upgraded server memory for GIS system
3. Upgrade Water Utility SCADA switches
4. Rewire WWTP network
5. Rewire City Clerk's office
6. Upgrade network switches in City Hall
7. Replace laptops/computers based on established schedule
8. Implement Cyber Security improvements
9. Created Work Bench Intranet program and rolled out multiple department programs and systems
10. Converted squad car Wi-Fi to modems

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Establish cloud backup to satisfy cyber insurance requirements
2. On-premise Exchange upgrade
3. Replace Caselle Connect server
4. Replace file server
5. Replace Fire network switch
6. Computer replacements
7. Replace Scada servers
8. Migrate Police communications from City of Sheboygan to Sheboygan County

PROGRAM BUDGET:

Computer/IT Services							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
WAGES	10-95-514500-100	50,311	44,319	44,802	28,777	44,802	46,146
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	11,628	9,595	10,535	5,954	9,430	10,017
HARDWARE MAINTENANCE	10-95-514500-310		105	1,700	173	500	450
SOFTWARE MAINTENANCE	10-95-5XXXXX-205	29,531	26,775	42,400	26,223	35,000	35,650
EQUIPMENT/REPAIRS	10-95-5XXXXX-405	6,788	9,015	9,400	5,940	6,500	10,500
SHARED SERVICE ALLOCATION	10-95-514500-995	9,688	13,388	13,600	375	27,300	31,613
TOTAL IT SERVICES		107,946	103,197	122,437	67,442	123,532	134,376

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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 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	2.0	3.0	3.0	3.0	3.0
Patrol Officer	12.00	11.00	11.00	11.00	11.0
Administrative Assistant	.00	.00	.00	.00	.00
Records Person I-II	1.50	1.70	1.70	1.70	1.70
Senior Records Person/Court Rsv.	.70	.75	.75	.75	.75
Patrol Officer (Part-Time)	.00	.00	.00	.00	.00
Crossing Guards (2)	.10	.10	.10	.10	.10
Total	18.30	18.50	18.50	18.50	18.50

ACTIVITY MEASURES:

<i>Activity</i>	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Theft	111	75	42	90	90
Burglary	5	4	8	6	8
Motor Vehicle theft	4	0	8	5	5
Assault	5	20	15	12	15
Disorderly Conduct	244	248	198	257	260
Criminal damage to property	69	80	57	76	81
Animal related	159	116	141	136	150
Open Doors	56	49	44	56	72
Auto lock outs	166	100	90	141	148
Alarm calls	125	102	111	1009	110
Fire Dept. assist	47	56	48	48	52
Ambulance assist	611	335	282	533	537
All other incidents	3,908	3,815	4,020	3,740	4,001
Traffic accident	185	143	138	14;9	152
Counter assist	6,845	5,975	6,189	6,510	6,500
Assist outside agency	349	292	228	296	308
Citizen assist	5,818	5,163	6,570	6,212	6,411
Felony Arrest	83	127	201	90	102
Misdemeanor Arrest	200	259	222	209	268
Ordinance Arrest	107	112	90	111	120
Traffic Citation	443	445	717	419	432
Traffic Warning	975	1,263	1,152	1,014	1,027

OBJECTIVES ACCOMPLISHED IN 2022:

1. Continued specialized training for Officers
2. Recruited for Chief position due to retirement (still ongoing)
3. Started a K9 Unit (Frey)
4. Hired a swing shift Lieutenant
5. Started a Sex Offender Compliance Task Force
6. Created better property/business check documentation
7. Policy and procedure changes to greatly boost moral

OBJECTIVES TO BE ACCOMPLISHED IN 2023.

1. Continue to keep moral at a high level
2. Hire and retain great employees
3. Continue specialized training (FTO, C.I.T, DVO)
4. Move to more digital records keeping
5. Upgrade patrol rifles

PROGRAM BUDGET:

Police Department							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	10-80-521000-100	1,223,024	1,276,000	1,303,700	828,168	1,284,129	1,358,370
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	578,994	505,299	529,879	285,345	471,442	510,537
CROSSING GUARD WAGES	10-81-521000-100	2,809	4,479	4,983	2,783	4,638	4,613
FICA - CROSSING GUARD	10-81-521000-151	215	343	381	213	307	353
RECORDS PERSON WAGES	10-82-521000-100	94,207	104,185	101,630	58,104	89,228	106,865
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	19,055	17,288	14,557	15,776	12,060	14,391
SPECIAL EVENT WAGES	10-80-521001-100	0	0	8,500	0	20,000	
POLICE TRAINING	10-80-521000-120	7,019	19,078	13,590	12,089	13,374	18,000
UNIFORM ALLOWANCES	10-80-521000-130	16,034	18,586	12,400	14,813	20,415	14,900
POLICE SUPPLIES	10-80-521000-300	13,859	6,561	12,000	9,207	9,489	15,000
OFFICE SUPPLIES	10-80-521000-310	10,607	7,837	10,700	6,144	7,749	12,300
GASOLINE	10-80-521000-320	21,839	30,765	45,500	23,272	40,000	45,500
VEHICLE MAINTENANCE	10-80-521000-321	15,199	10,759	13,500	11,680	12,984	15,500
TELEPHONE	10-80-521000-510	4,906	5,807	5,400	3,944	5,400	5,400
RISK INSURANCE	10-80-521000-954	43,211	57,291	50,700	50,700	50,700	40,534
EVIDENCE SUPPLIES	10-80-521001-300	670	631	700	639	662	700
BICYCLE PATROL	10-80-521001-321	688	370	1,100	0	900	1,100
RADIO MAINTENANCE	10-80-521001-510	551	2,807	600	0	600	600
PHOTOGRAPHY	10-80-521002-300	0	0	200	27	200	200
MOTORCYCLE	CLOSED	179	0	0	0	0	0
OWI/TRAFFIC BUREAU	10-80-521005-310	1,326	837	800	684	1,079	800
TOTAL POLICE DEPARTMENT		2,054,392	2,068,923	2,130,820	1,323,588	2,045,356	2,165,663

BUDGET NOTES:

- 1) Wage line-item includes updated 2023-2025 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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Fire Chief (Full-Time)	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	2.00	2.00
Captain	6.00	6.00	6.00	6.00	6.00
Fire Prevention/Inspection	1.00	1.00	1.00	1.00	1.00
Fire Fighters	44.00	44.00	44.00	44.00	44.00
Total	54.00	54.00	54.00	54.00	54.00

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

ACTIVITY MEASURES:

Fire

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
100 Fire, Other	1	0	0	1	1
111 Building Fires	13	14	16	14	14
112 Fires in Structure Other than in a building	2	1	0	1	1
113 Cooking Fire, confined to container	3	5	2	4	4
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	1	0	0	5	5
131 Passenger vehicle fire	4	1	2	4	5

132 Road freight or transport vehicle fire	0	0	0	1	1
137 Camper or recreational vehicle (RV) fire	1	0	0	0	1
138 Off-road vehicle or heavy equipment fire	0	1	4	1	2
140 Natural Vegetation Fire, other	0	1	4	0	4
141 Forest, woods or wild land fire	0	0	0	0	0
142 Brush or brush-and-grass mixture fire	0	3	2	2	2
143 Grass Fire	2	2	2	3	2
150 Outside rubbish fire, other	1	2	0	1	1
151 Outside rubbish, trash or waste fire	1	2	4	2	2
153 Construction or demo landfill fire	0	0	0	0	0
154 Dumpster or other outside trash receptacle	1	1	0	1	2
160 Special outside fire	1	2	0	1	1
161 Outside storage fire	0	0	0	0	0
162 Outside equipment fire	0	0	0	0	0
170 Cultivated vegetation, crop fire, Other	0	0	0	0	0
171 Cultivated grain or crop fire	0	0	0	0	0
Sub-Total	32	36	36	44	49

Overpressure Rupture, Explosion, Overheat (no fire)

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
200, 251 Overpressure rupture, explosion, overheat	1	0	0	0	0
Sub-Total	1	0	0	0	0

Rescue & Emergency Medical Service Incident

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
300 Rescue, EMS incident, other	8	4	2	5	5
311 Medical Assist EMS Crew	55	42	40	55	35
321 EMS call, excluding vehicle accident	19	9	4	14	35
322 Motor Vehicle Accident with Injuries	17	4	22	10	35
324 Motor Vehicle Accident with no injuries	3	1	0	4	5
340 Search for lost person, other	0	0	0	0	0
341 Search for person on land	1	3	0	2	1
350 Extrication, rescue, other	2	0	2	1	2
351 Extrication of victims	0	0	0	0	4
352 Extrication of victim(s) from vehicle	6	7	0	6	1
353 Removal of victim from stalled elevator	0	0	0	0	0
355-356 High-angle rescue/Confined Space	0	0	0	1	0
357 Extrication of victims from machinery	0	1	0	0	1
360 Water & Ice-related rescue, other	1	0	2	1	1
361 Swimming/Recreational Water Rescue	0	0	0	1	1
362-365 Ice Rescue/Watercraft Rescue	0	0	0	0	1

381 Rescue or EMS Standby	179	128	36	152	45
Sub-Total	291	199	108	252	172
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>	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
400 Hazardous Condition, Other	5	0	2	4	2
411 Gasoline or flammable liquid spill	2	1	0	1	2
412 Gas leak (natural gas or LPG)	4	7	6	6	10
413 Oil or other combustible liquid spill	0	2	4	2	2
423 Refrigeration Leak	1	1	0	1	1
424 Carbon monoxide incidents	2	2	6	2	6
440 Electrical Wiring/Equipment Problem	0	1	0	0	0
441 Heat from short circuit (wiring)	0	0	2	0	0
442 Overheated Motor	1	0	0	0	0
443 Breakdown of light ballast	0	0	0	0	0
444 Power line down	5	3	0	3	3
445 Arching, Shorten Electrical Equipment	0	0	0	0	0
463 Vehicle accident, general cleanup	8	5	4	5	0
Sub-Total	28	22	24	24	26

Service Call

<i>Activity</i>	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
500 Service Call, Other	1	1	0	2	2
510 Person in distress, other	0	1	0	0	0
511 Lock Out	4	2	6	4	4
521 Water Evacuation	1	0	0	1	1
522 Water or steam leak	1	0	0	1	1
531 Smoke or odor removal	2	4	6	3	5
550 Public service assistance, other	0	0	0	0	0
551 Assist Police/other government agency	4	6	0	5	5
553 Public Service	0	0	0	0	0
554 Assist invalids	0	0	0	1	0

571 Cover assignment, standby, move-up	1	1	0	1	0
Sub-Total	14	15	12	18	18

Good Intent Call

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
611 Dispatched & cancelled in route	37	32	56	29	30
631 Authorized Controlled Burning	0	2	2	1	1
650 Steam, other gas mistaken for smoke	0	0	0	0	1
651 Smoke scare, odor of smoke	1	1	2	3	2
652 Steam/vapor/fog/dust thought to be fire	0	0	0	0	0
Sub-Total	38	35	60	33	34

False Alarm & False Call

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
700 False alarm or call, other	6	5	2	5	4
710 Malicious, mischievous false call	0	1	0	1	1
730 System malfunction, other	0	0	2	1	2
731 Sprinkler activation due to malfunction	5	4	0	3	1
733 Smoke detector activation	8	5	2	5	5
734 Heat detector activation due to malfunction	0	0	2	0	0
735 Alarm system sounded due to malfunction	18	14	16	15	15
736 CO detector activation due to malfunction	5	5	6	5	5
740 Unintentional transmission of alarm, other	1	2	2	2	2
741 Sprinkler activation, no fire	1	1	2	1	1
743 Smoke detector activation, no fire	5	5	8	5	5
744 Detector activation, no fire	6	1	4	3	2
745 Alarm system activation, no fire	10	15	10	11	10
746 CO detector activated, no carbon monoxide	4	4	2	3	2
Sub-Total	69	62	58	60	55

Severe Weather & Natural Disaster

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
800 Severe weather/natural disaster, other	0	0	0	0	0
813 Wind storm, tornado assessment	0	2	0	2	2
814 Lightning strike (no fire)	0	0	0	0	0
815 Severe weather stand-by	0	0	0	0	0
Sub-Total	0	2	0	2	2

Special Incident

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
900 Special type of incident	9	2	0	5	2
Sub-Total	9	2	0	5	2

TOTAL CALLS BY CATEGORY

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Fire	32	36	36	44	49
Overpressure Rupture, Explosion Overheat	1	0	0	0	0
Rescue & EMS	291	199	108	252	172
Hazardous Condition	28	22	24	24	26
Service Call	14	15	12	17	18
Good Intent Call	38	35	60	33	34
False Alarm & False Call	69	62	58	60	55
Severe Weather or Natural Disaster	0	2	0	2	2
Special Incident	9	2	0	5	2
Total	482	373	298	437	358

OBJECTIVES ACCOMPLISHED IN 2022:

1. Replace air packs with ARPA funds.
2. Increase wages for all fire fighters.
3. Began a youth firefighter program to help with recruitment and retention.
4. Aerial truck inspected, need for replacement needs to be sooner rather than later.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Complete Insurance Service Office (ISO) audit.
2. Begin the process for replacing the 1996 aerial.
3. Explore ways to upgrade the current ambulance.

PROGRAM BUDGET:

Fire Department							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
WAGES	10-85-522000-100	169,042	170,277	189,055	120,642	202,021	190,715
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	51,655	45,930	51,040	28,333	47,608	46,651
EDUCATION/TRAINING	10-85-522000-120	12,320	11,866	10,000	7,671	10,171	12,500
UNIFORM/DUES	10-85-522000-130	6,421	5,108	3,500	5,494	5,894	5,000
CONTRACT INSPECTIONS	10-85-522000-200	10		1,000	0	-	0
OFFICE SUPPLIES	10-85-522000-310	1,902	2,808	2,500	1,992	2,992	3,000
GAS & OIL	10-85-522000-320	3,578	4,859	9,425	6,125	10,125	10,000
TRUCK REPAIR	10-85-522000-321	42,392	32,275	29,000	33,605	35,000	35,000
EQUIPMENT & REPAIRS	10-85-522000-410	18,489	23,030	28,000	16,846	30,199	32,500
TELEPHONE	10-85-522000-510	1,435	3,890	2,400	4,400	5,405	5,000
ACCIDENT INSURANCE	10-85-522000-515	7,009	6,803	6,700	6,729	6,729	6,729
RISK INSURANCE	10-85-522000-954	7,442	10,661	8,682	8,682	8,682	5,923
HEALTH MAINTENANCE	10-85-522001-200	857	8,810	2,000	1,500	2,100	2,500
PAGER REPAIRS	10-85-522001-410	3,919	2,865	2,000	2,148	2,448	3,000
RETIREMENT PROGRAM	10-85-522002-515	9,573	12,643	12,500	0	12,500	12,500
FIRE DEPT RECOGNITION	10-85-522015-130	4,410	6,105	4,500	6,861	6,861	4,700
FIRE PREVENTION	10-85-522015-300	26	376	2,000	575	1,775	2,250
MEDICAL SUPPLIES	10-85-523000-300	9,144	9,583	9,500	12,755	13,255	10,500
FIRE INVESTIGATION EDU	CLOSED						
TOTAL FIRE DEPARTMENT		349,624	357,889	373,802	264,358	403,765	388,468

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 2022:

1. The Wisconsin Department of Agriculture, Trade and Consumer Protection completed annual inspections as planned.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Consider Code Red or other public notification service
2. Plan for communications upgrade in City EOC/Fire Dept. training room
3. Replace the computer
4. Put in a network switch
5. Install smart boards

PROGRAM BUDGET:

Miscellaneous Public Safety							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
WEIGHTS & MEASURES	10-50-524-004-200	3,200	3,600	3,600	3,600	3,600	3,600
WEED CUTTING	10-60-536400-410	-	-	-	-	-	-
CIVIL DEFENSE	10-80-525000-120	4,497	4,095	5,000	4,141	5,500	6,000
ANIMAL CONTROL	10-80-541000-200	-	-	250	-	-	250
TOTAL MISC. PUBLIC SAFETY		7,697	7,695	8,850	7,741	9,100	9,850

DEPARTMENT OF PUBLIC WORKS & SANITATION (Waste & Recycling)

DEPARTMENT: Department of Public Works

PROGRAM MANAGER: Director of Public Works/City Engineer

PROGRAM DESCRIPTION:

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

SERVICES:

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

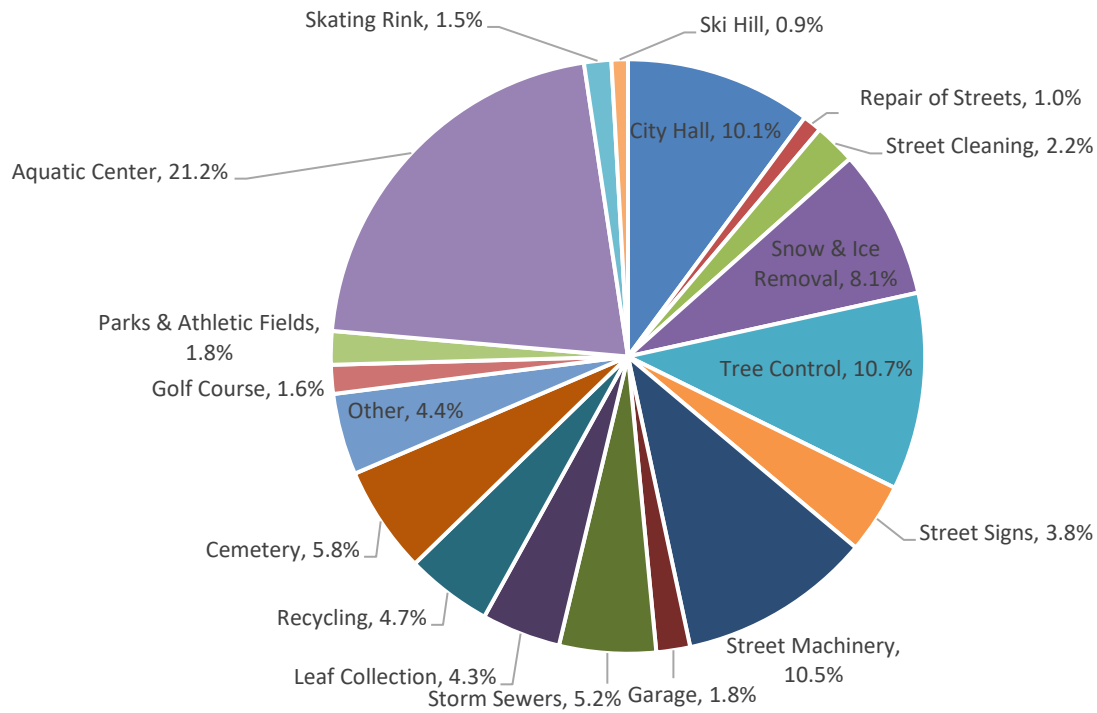
STAFFING:

<i>Non-Seasonal Position</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 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	.25	.25	.25	.25	.25
DPW Laborer	7.00	7.00	6.00	7.00	7.00
DPW Arborist	0.00	0.00	1.00	1.00	1.00
City Hall Custodian	1.00	1.00	.65	.65	.65
Total Full-time/Regular Staff	9.75	9.75	9.4	10.4	10.4

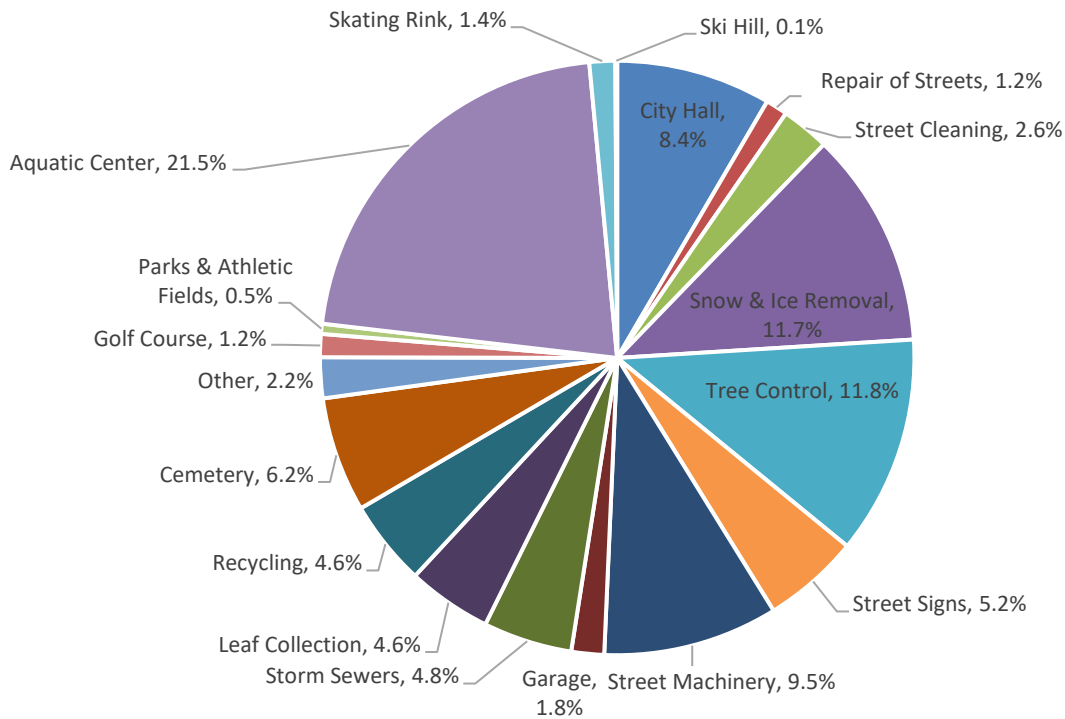
<i>Seasonal Position</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Recycling Attendants (Saturdays)	1.5	3	3	3	5
Parks & Cemetery Seasonal	5	4	4	3.5	4
Total Seasonal Staff	6.5	7	7	6.5	9

ACTIVITY MEASURES (DEPARTMENT OF PUBLIC WORKS):

2022 Projected Labor/Activity Allocation



2021 Actual Labor/Activity Allocation



OBJECTIVES ACCOMPLISHED IN 2022:

1. Completed the 2022 Street Program, which was Plymouth Street.
2. Meyer Park received new disc golf baskets.
3. Continued work on tree removals and replacements related to Emerald Ash Borer. Removed approximately 75 ash trees city-wide.
4. Planted 50 trees through ROOTS program/funding and another 57 trees through General Fund dollars.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

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

PROGRAM BUDGET:

DPW Management							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021	2022			2023
Description	General Ledger						
WAGES	VARIOUS	109,521	129,573	125,275	100,536	125,818	126,362
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	53,399	62,908	55,363	34,156	59,029	48,460
EDUCATION/DUES	10-61-539200-120	727	804	1,600	1,330	1,650	1,600
CDL DRUG/ALCOHOL TESTING	10-61-539200-130	260	547	500	220	220	500
OPERATIONS & MAINT	10-61-539200-XXX	2,853	145	500	1,481	1,481	1,000
TOTAL DPW MANAGEMENT		166,760	193,977	183,238	137,723	188,198	177,922

Department of Public Works

		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
REPAIR OF STREETS	10-60-533100-410	4,320	8,995	10,000	4,539	10,000	10,000
RISK INSURANCE	10-60-533100-954	34,958	42,919	41,496	43,833	43,833	35,850
SNOW & ICE REMOVAL	10-60-533120-410	54,896	63,470	80,000	59,519	79,000	79,680
TREE CONTROL	10-60-533130-410	9,974	6,158	7,000	5,636	7,000	7,450
STREET SIGNS	10-60-533140-410	17,855	11,070	20,000	15,114	20,200	20,400
BRIDGES & GUARDRAILS	10-60-533160-410	2,474	1,688	1,600	0	1,700	1,750
STREET LIGHTING	10-60-534200-505	122,421	122,472	120,000	71,500	125,000	120,000
SIDEWALKS & CROSSWALKS	10-60-534320-410	-	-	-	-	-	-
PARKING LOTS	10-60-534500-400	1,747	2,862	2,300	1,143	1,900	2,300
GAS & OIL PUBLIC WORKS	10-62-539000-320	31,667	40,965	56,875	29,056	56,875	58,000
STREET MACHINERY	10-62-539000-410	30,902	47,104	43,000	31,066	48,000	44,000
GARAGE UTILITIES/PHONE	10-62-539000-505/510	7,069	9,657	8,000	8,637	13,000	14,000
GARAGE OPERATIONS/MAINT	10-62-539001-410	17,045	21,414	12,000	18,957	22,000	22,000
GF TRANSFER TO SWU FUND	10-50-592010-520		88,126	60,000	60,000	120,000	73,861
WAGES - LABOR POOL	VARIOUS	396,277	439,325	472,961	317,996	474,327	475,264
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	221,508	236,068	270,958	138,890	300,325	214,774
TOTAL DPW		953,113	1,110,802	1,206,190	805,885	1,323,160	1,179,329
TOTAL DPW		1,119,873	1,304,779	1,389,428	943,608	1,511,358	1,357,250

Sanitation

		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
Waste Disposal - Transfer from General Fund		142,076	110,000	117,847	117,847	117,847	130,000
Landfill - Oper & Maint	10-60-536310-410	6,050	6,909	9,200	3,719	7,000	9,000
Incinerator - Oper & Maint	10-60-536314-410	15,115	10,191	8,000	4,256	7,500	7,500
TOTAL SANITATION		163,241	127,100	135,047	125,822	132,347	146,500

This information reports general fund portion only. See special revenue funds for garbage & recycling.

BUDGET NOTES:

- 1) Gas prices are budgeted at \$3.65 per gallon compared to \$3.25 in 2022.
- 2) General Fund allocation to Stormwater fund to support the first six months of costs until the Stormwater Utility starts billing for services.

PLYMOUTH PUBLIC LIBRARY

DEPARTMENT: Plymouth Public Library

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Plymouth Public Library serves to:

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

SERVICES:

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

STAFFING:

Position	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Library Director	1.00	1.00	1.00	1.00	1.00
Reference Librarian	1.00	1.00	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00	1.00	1.00
Young Adult Library Aide	0.00	1.00	1.00	1.00	1.00
Library Aide (5)	2.95	2.76	2.76	2.88	2.88
Library Maintenance*	0.30	0.30	0.30	0.50	0.55
Library Custodian	0.50	0.50	0.50	0.00	0.00
Library Page (1)	0.35	0.28	0.28	0.30	0.30
Total	7.03	7.84	7.84	7.68	7.73

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

ACTIVITY MEASURES:

Activity	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
Open Hours	2,936	1,032	2,350	2,704	2704
New Library Cards	421	264	271	350	350
Physical Circulation	101,780	62,040	73,739	95,000	95,000
Digital Circulation	15,643	22,099	21,894	19,000	21,000
User Visits	49,931	19,458	26,921	40,000	49,000
Program Attendance	8,197	4,710	3,801	7,500	4,000
Computer Usage	4,930	2,145	1,578	3,000	2,500
Wireless Usage	*Did not track	5,803	6,708	6,800	7,000
Collection Additions	4,699	4,301	6,253	5,500	6,000

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

OBJECTIVES ACCOMPLISHED IN 2022:

1. Revamped the library's social media, email newsletter, and website to build awareness of library programs and services.
2. Completed a new strategic 5-year plan for the library in discussion with the Library Board of Trustees in Fall 2022.
3. Continued to build partnerships with community organizations through the InfoHub collaboration.
4. Implemented operating efficiencies and new work flows for staff including electronic materials ordering.
5. Coordinated discussion with the Library Board of Trustees to set future department goals.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Continue to increase program offerings, especially technology and young adult programming.
2. Implement the new strategic plan for the Library in discussion with the Library Board of Trustees.
3. Partner with local organizations to broaden the awareness of library services within the Plymouth community.
4. Evaluate the library's physical space to ensure it is meeting the needs of the Plymouth community.
5. Coordinate discussion with the Library Board of Trustees to set future department goals.

PROGRAM BUDGET:

Library							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
WAGES	10-70-551100-100	300,842	286,724	309,487	206,450	296,753	322,016
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	67,024	86,480	90,230	50,229	83,234	81,622
RISK INSURANCE	10-70-551100-954	11,650	6,836	7,225	7,225	7,225	8,904
TELEPHONE	10-70-551106-510	2,109	2,494	2,100	1,524	2,300	2,400
HEAT	10-70-551107-505	2,191	2,797	3,000	2,718	4,200	5,000
ELECTRICITY/WATER/SEWER	10-70-551108-505	8,177	8,803	10,800	6,101	10,000	8,300
EQUIP & BLDG MAINTENANCE	10-70-551111-410	17,498	14,421	18,600	21,578	23,000	19,250
LIBRARY DIGITAL CONTENT	10-70-551112-400	9,283	10,610	10,500	8,864	10,500	10,500
LIBRARY BOOKS	10-70-551113-400	54,911	52,783	60,000	41,596	58,000	63,000
LIBRARY MATERIALS - OTHER	10-70-551115-400	(260)	1,097	500	32	400	500
LIBRARY AV	10-70-551114-400	11,158	13,386	11,000	7,849	12,500	13,000
MAGAZINE & NEWSPAPERS	10-70-551116-400	7,936	7,494	8,000	5,518	5,600	5,550
OFFICE SUPPLIES	10-70-551117-310	1,647	1,538	2,350	1,127	2,000	2,500
MATERIALS SUPPLIES	10-70-551118-300	6,673	6,192	5,500	4,337	5,700	5,700
MEMBERSHIPS	10-70-551119-130	599	551	800	726	726	800
PROGRAMS	10-70-551120-300	6,337	9,495	9,250	5,330	9,200	9,250
MARKETING	10-70-551121-300	431	510	1,000	655	1,000	1,000
MONARCH LIBRARY SYSTEM	10-70-551122-200	12,134	12,293	12,800	12,772	12,772	13,800
PROFESSIONAL DEVELOPMENT	10-70-551123-120	676	591	2,200	475	1,930	2,200
TRAVEL & MILEAGE	10-70-551124-120	224	47	900	172	400	900
COPY MACHINE	10-70-551125-210	4,091	3,015	3,400	2,585	4,000	4,000
OTHER/MISC	10-70-551126-310	543	314	500	95	1,300	1,300
COMBINED O&M	CLOSED	0	0	-			
Sub-Total		525,874	528,471	570,142	387,956	552,740	581,492
Library Expenses Found in Other Line-Items:							
MPIC & W/C insurance		5,756			Closed		
FRINGE BENEFITS (FICA, WRS, Health, Life)		87,048					
Sub-Total		92,804	0	0	0	0	0
TOTAL LIBRARY		618,678	528,471	570,142	387,956	552,740	581,492

BUDGET NOTES:

- 1) The Sheboygan County Library System Reimbursement revenue line-item is estimated at \$242,336. The net City funding for the library is estimated at \$339,156.

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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Aquatic Center Manager	1	1	1	1	1
Aquatic Center Concession Manager	2	1.5	1	0.5	1
Aquatic Center Lifeguards	34	31	34	29	35
Aquatic Center Attendants	10	13	16	23	20
Golf Course Manager	1	1.5	1	1	1
Golf Course Attendant	8	6	8	8	8
Golf Course Grounds Crew	2	4	3	3	3
Ski Hill Manager	0	0	0	0	0
Ski Hill Attendants	0	0	0	0	0
Skating Rink Manager	1	0	1	1	1
Skating Rink Attendants	3	0	2	2	2
Total	62	58	67	68.5	72

ACTIVITY MEASURES (RECREATION & LEISURE SERVICES):

- See Department of Public Works budget for labor allocation.

OBJECTIVES ACCOMPLISHED IN 2022:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

- Continue making improvements to the frisbee golf course.
- Start updating ordinances and policies relating to Parks.
- Continue to improve the new City website.

PROGRAM BUDGET:

Recreation & Leisure Services							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description	General Ledger						
GENERATIONS/PIC FUNDING	10-63-546000-200	125,600	128,100	131,517	109,400	131,517	135,685
YOUTH CENTER WAGES/CONTRACT	10-63-551900-200	12,775	12,800	12,800	6,400	12,800	12,800
YOUTH CENTER OPER & MAINT	10-63-551901-410	3,117	3,169	4,100	2,101	4,300	4,425
PARKS, PLAYGROUNDS, FIELDS	10-63-552000-XXX	34,268	38,948	40,000	29,181	40,000	47,000
RISK INSURANCE	10-60-552000-954	16,358	22,525	19,084	15,644	19,084	11,560
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	2,000	0	0	0
SKI HILL OPER & MAINT	10-63-554022-410	1,741	1,729	2,250	1,316	2,250	2,450
SKATING RINK WAGES	10-63-554030-100	0	764	1,852	656	850	787
SKATING RINK - FRINGE	10-63-554030-XXX	0	58	142	50	100	60
SKATING OPER & MAINT	10-63-554033-200	1,643	1,546	2,150	1,213	2,150	2,450
AQUATIC CENTER WAGES	10-64-554000-100	94,387	106,010	122,880	108,665	109,696	142,258
AQUATIC CENTER - FRINGE	10-64-554000-XXX	7,221	8,756	10,119	8,964	9,200	11,678
AQUATIC OPER & MAINT	10-64-554003-410	33,861	48,606	54,000	48,854	55,500	57,500
AQUATIC CONCESSIONS	10-64-554007-350	5,534	17,467	20,000	20,367	20,367	20,000
GOLF COURSE WAGES	10-65-554010-100	37,656	47,648	35,644	32,390	48,980	52,965
GOLF COURSE - FRINGE	10-65-554010-XXX	2,881	3,645	2,727	2,478	3,500	4,052
GOLF COURSE OPER & MAINT	10-65-554010-XXX	13,948	19,829	24,200	23,423	27,000	25,500
TOTAL REC/LEISURE DEPARTMENT		404,490	475,100	498,965	424,602	500,794	544,670

BUDGET NOTES:

- 1) Increase in seasonal wages

GENERAL FUND EXPENSE SUMMARY BY DEPARTMENT

Summary of Accounts							
		ACTUAL	ACTUAL	BUDGETED	YTD 8/31/22	Projected	PROPOSED
		2020	2021		2022		2023
Description							
MAYOR & COMMON COUNCIL		75,781	45,448	53,257	36,248	52,019	53,254
MUNICIPAL COURT		59,910	64,284	59,921	45,141	62,031	62,693
CLERK-TREASURER		281,719	223,573	302,680	159,266	308,262	289,445
CITY ADMINISTRATOR		108,372	178,742	156,528	50,277	120,790	152,100
CONTRACTED GOVERNMENT SERVICES		162,087	185,023	317,411	202,865	285,441	212,100
MISCELLANEOUS GENERAL GOVERNMENT		196,950	173,619	251,333	117,979	247,345	258,590
POLICE DEPARTMENT		2,054,392	2,068,923	2,130,820	1,323,588	2,045,356	2,165,663
FIRE DEPARTMENT		349,624	357,889	373,802	264,358	403,765	388,468
MISCELLANEOUS PUBLIC SAFETY		7,697	7,695	8,850	7,741	9,100	9,850
COMPUTER / IT SERVICES		107,946	103,197	122,437	67,442	123,532	134,376
DEPARTMENT OF PUBLIC WORKS		1,119,873	1,304,779	1,389,428	943,608	1,511,358	1,357,250
SANITATION (Waste Disposal & Recycling)		163,241	127,100	135,047	125,822	132,347	146,500
PLYMOUTH LIBRARY		525,874	528,471	570,142	387,956	552,740	581,492
RECREATIONAL & LEISURE SERVICES		404,490	475,100	498,965	424,602	500,794	544,670
DEBT SERVICE		503,588	463,345	370,000	370,000	370,000	453,860
CAPITAL PROJECTS		1,135,000	1,151,623	914,720	914,720	914,720	1,026,669
TOTAL EXPENDITURES		7,256,544	7,458,811	7,655,341	5,441,614	7,639,601	7,836,979

**DEBT
SERVICE FUND**



**CITY OF PLYMOUTH
DEBT SERVICE FUND**

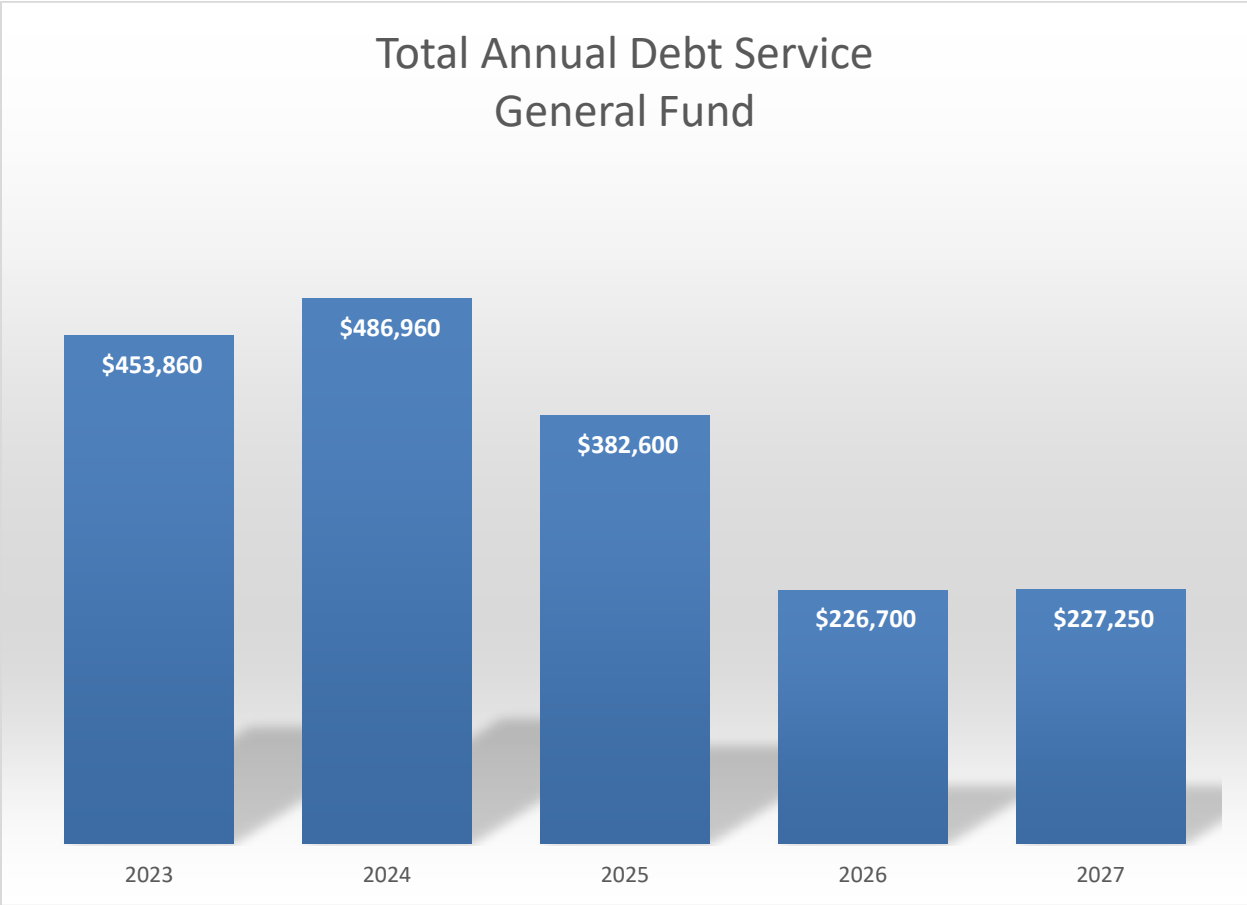
The debt service fund of the City is used to account for the payment of debt service on all general obligation (G.O.) debt, with the exception of debt issued for enterprise fund purposes or tax incremental finance districts. The property tax levy is the primary source of funds to make payments on general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

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

The following is a summary of the debt service fund for 2023 and general obligation debt service requirements (general fund portion only):

30-Debt Service Fund		Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES						
30-50-492000-000	Transfer/Contribution from General Fund	503,588	463,345	370,000	370,000	453,860
	Total Revenues	503,588	463,345	370,000	370,000	453,860
EXPENSES						
30-00-581000-600	Principal-2016 Refund Bond	336,000	357,000	388,000	388,000	424,000
30-00-581005-600	DS-Prin-2011B WRS Refin Bond	55,000	60,000			
30-00-582900-610	Interest-2016 GO Bond	52,360	45,430	37,980	37,980	29,860
30-00-582905-610	DS-Int-2011B WRS GO Bond	2,614	915			
30-00-582908-610	Debt Service Fees	434	434	453	453	453
	Total Expenses	446,408	463,779	426,433	426,433	454,313
	Net Income (LOSS)	57,180	(434)	(56,433)	(56,433)	(453)
	Fund Balance, Jan 1st (estimated)	5,171	62,351	61,917	61,917	5,484
	Fund Balance, Dec 31st (estimated)	62,351	61,917	5,484	5,484	5,031

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.



Sum of Total P&I		Years						Grand Total
Sort	Loan Description	2023	2024	2025	2026	2027	2028	
City	2016-GO City (AR06Golf)	\$ 86,000	\$ 114,100	\$ 151,500				\$ 351,600
	2016-GO City (NONTID2008)	\$ 38,150	\$ 39,390					\$ 77,540
	2016-GO City (Pol&Fire2008)	\$ 100,010	\$ 103,020					\$ 203,030
	2016-GO City (Pol&FireAR07)	\$ 229,700	\$ 230,450	\$ 231,100	\$ 226,700	\$ 227,250		\$ 1,145,200
City Total		\$ 453,860	\$ 486,960	\$ 382,600	\$ 226,700	\$ 227,250		\$ 1,777,370



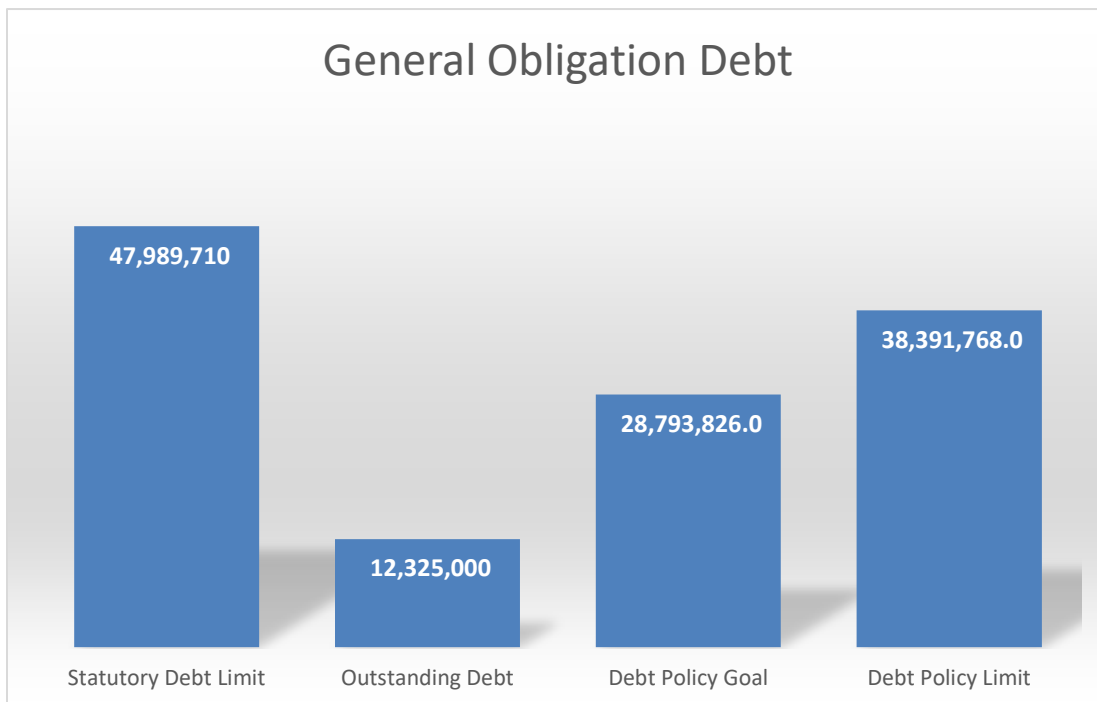
ADDITIONAL MUNICIPAL DEBT INFORMATION

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 November 1, 2022 is as follows:

Equalized Value	\$959,794,200
Multiply by 5%	<u>0.05</u>
Statutory Debt Limit	\$47,989,710
Less: G.O. Debt	<u>(12,325,000)</u>
Unused Debt Limit	\$35,664,710

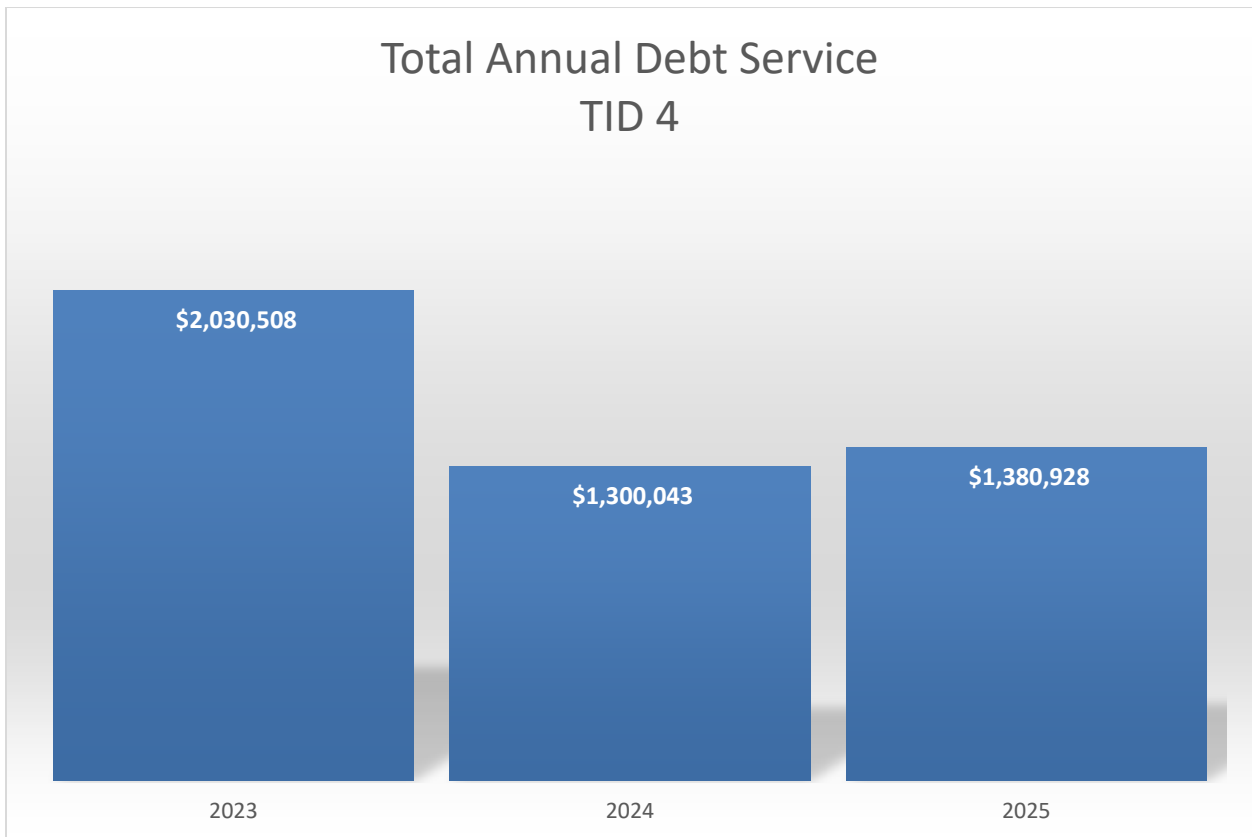
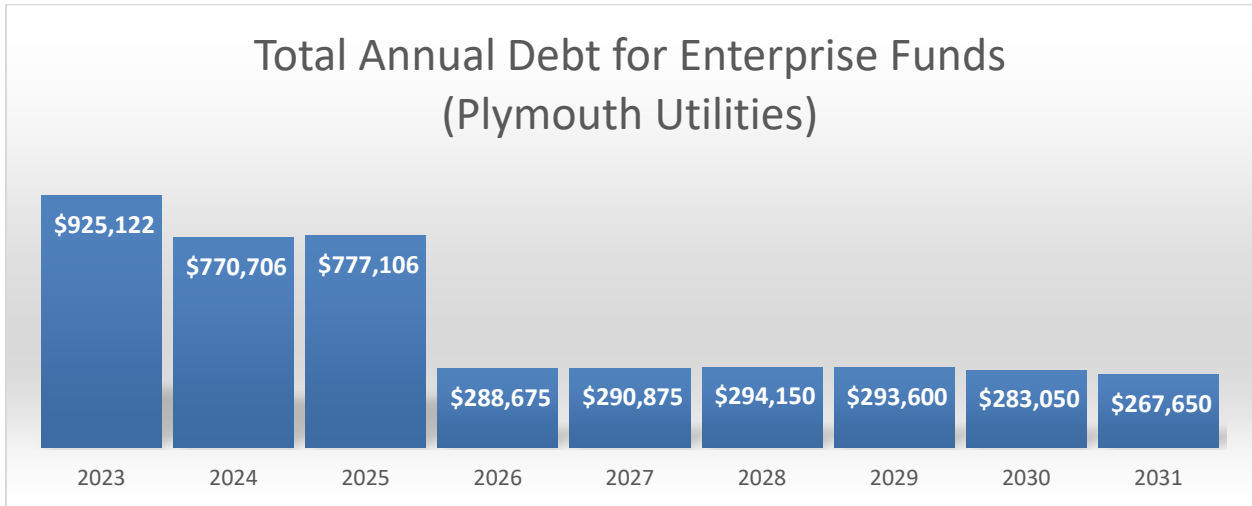
% of Debt Capacity Used: 26% In addition, the City of Plymouth has a self-imposed policy limiting debt. The policy statement states that “Except for unique circumstances, General Obligation debt shall not exceed 60% of the City’s legal debt limit (3% of equalized property value). Under no circumstances, 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.

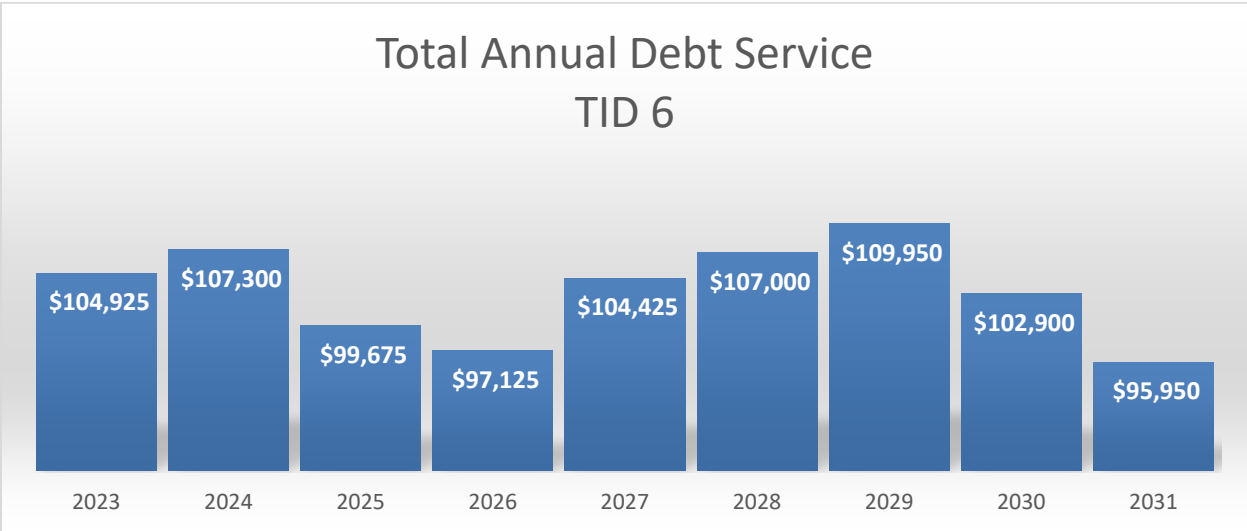
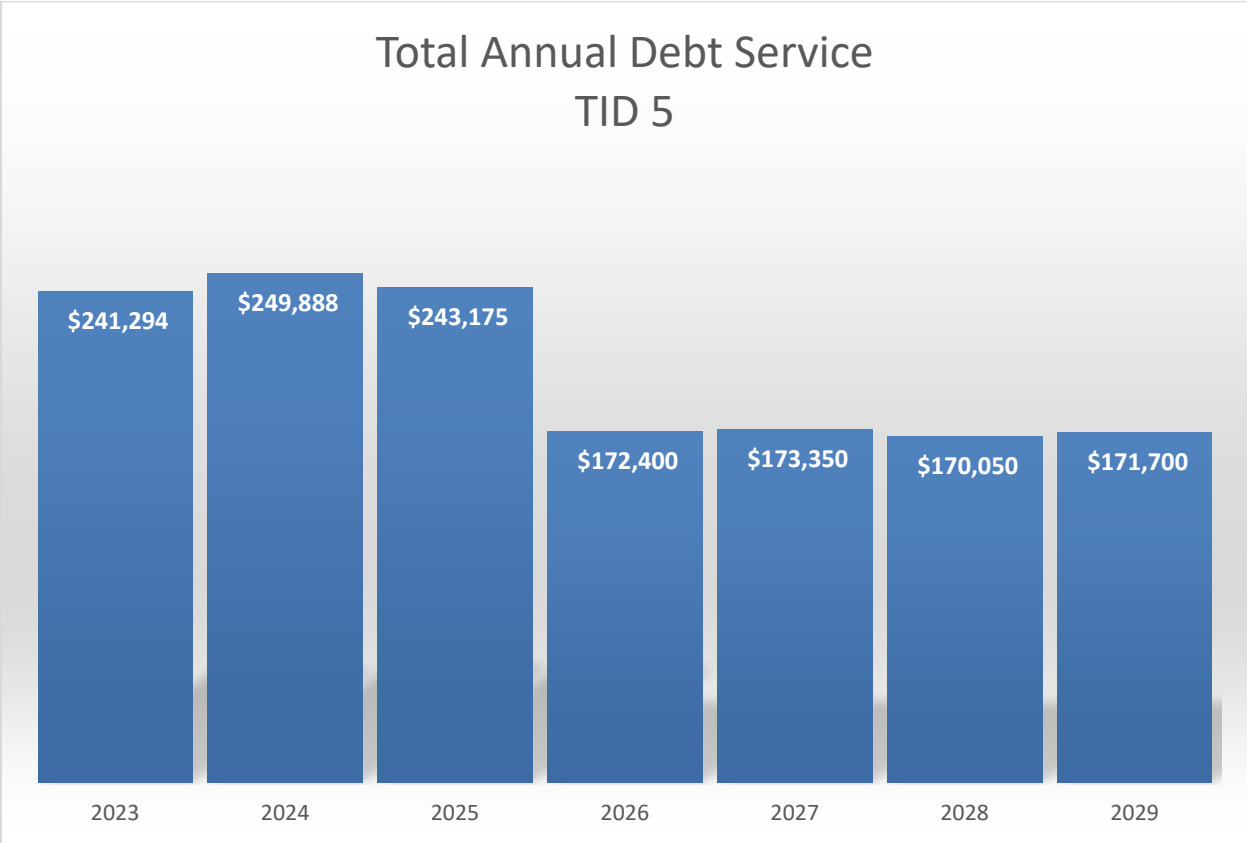


DIRECT DEBT

The City of Plymouth borrows money on a general obligation basis and a revenue basis. As of November 1, 2022, the total outstanding debt was \$12,325,000. The overall debt encompasses borrowed funds for the general fund, enterprise funds (electric, water, sewer), Tax Incremental Finance District #4, Tax Incremental Finance District #5, and Tax Incremental Finance District #6.

ANNUAL DEBT SERVICE REQUIREMENTS – PRINCIPAL & INTEREST





**2022 CAPITAL
IMPROVEMENT
FUND BUDGET**



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

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

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

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

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

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

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



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

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

2021 CAPITAL IMPROVEMENT PLAN – APPROVED PROJECTS SOURCES & USES

40- Capital Project Fund		Actual	Actual	Budget	Projected	Budget
		2020	2021	2022	2022	2023
REVENUES						
40-00-435205-000	CAP-C-WI Grant-R2R COVID-19	30,504				
40-00-435340-000	CAP-C-WI Grant-Local Road Impr			32,853	32,853	
40-00-435700-000	CAP-C-WI Grant-DNR UrbanForest		5,000			
40-00-437100-000	CAP-C-County Grant-Rd Imp		101,578	115,313	115,313	131,237
40-00-437200-000	CAP-C-Donations-Library Board		5,041			
40-00-473230-000	CAP-Fire Serv-Town of Plymouth	1,137	11,770	1,500	13,000	18,133
40-00-483010-000	CAP-C-Sale-Police Equip&Prop	4,950	4,195			
40-00-483020-000	CAP-C-Sale-Fire Equip&Prop		1,500		25,000	
40-00-483030-000	CAP-C-Sale-DPW Equip&Prop	12,219	4,196		3,685	
40-00-484200-000	CAP-C-Ins Recovery-Police	2,500				
40-00-484300-000	CAP-C-Ins Recovery-Streets		123,641			
40-00-485000-000	CAP-C-Tree Grant	8,900			11,800	
40-00-485001-000	CAP-C-Local NonHwy Grant	4,250	3,865			
40-00-485002-000	CAP-C-Donations-Library Found		25,000		125	
40-00-485002-000	CAP-C-Dog Unit Revenue		3,409		1,320	
40-00-492000-000	CAP-C-City Contribution	1,135,000	1,151,623	914,720	914,720	1,042,030
Total Revenues		1,199,460	1,440,819	1,064,386	1,117,816	1,191,400
EXPENSES						
	General Fund Capital Projects	753,109	1,313,638	1,061,216	1,479,018	1,376,155
Total Expenses		753,109	1,313,638	1,061,216	1,479,018	1,376,155
Net Income (LOSS)		446,350	127,181	3,170	(361,202)	(184,755)
Fund Balance, Jan 1st (estimated)		970,539	1,416,890	1,544,070	1,544,070	1,182,868
Fund Balance, Dec 31st (estimated)		1,416,890	1,544,070	1,547,240	1,182,868	998,113

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

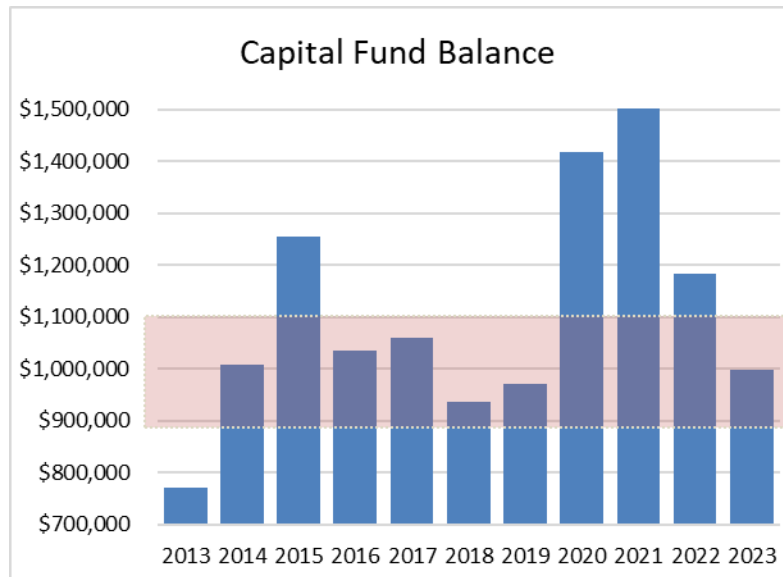
2023 CITY CAPITAL BUDGET SUMMARY (See CIP for detailed information):

<u>Category</u>	<u>2023 ADOPTED</u>
DPW - Vehicles, Machinery, Facilities	\$314,500
DPW - Parks, Recreation, Cemetery	\$422,000
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$249,500
Admin & IT	\$53,500
Library (No Requests in 2023)	\$0
Fire Department	\$54,400
Police Department	\$97,500
CIP TOTAL	\$1,191,400

BUDGET NOTES:

- 1) The 2023 budget includes no new debt for capital projects related to the general fund.
- 2) See Appendix A: General Government 10-Year Capital Improvement Plan for more detail.

Note: Red area indicates target fund balance range





INTRODUCTION TO PLYMOUTH UTILITIES:

Plymouth Utilities is a municipal-owned electric, water, and wastewater utility. The electric utility services the City of Plymouth and parts of 10 surrounding towns. Water, and wastewater service is provided primarily to customers within the City of Plymouth. Municipal Utilities, like Plymouth Utilities, are considered to be part of the local government and are presented as an enterprise fund(s) of the municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred, and net income is necessary for management accountability. Municipal utilities own and operate the capital intensive infrastructure necessary to deliver the service to their customers. The City Administrator/Utilities Manager serves as the Chief Administrative Officer (CAO) of Plymouth Utilities with the support of management personnel including the Director of Public Works/City Engineer, Electrical Operations Manager, and Finance Manager. 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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
City Administrator/Utilities Mgr.	.50	.50	.50	.50	.50
Human Resources Specialist	.00	.00	.00	.50	.50
DPW/City Engineer	.50	.50	.50	.50	.50
Finance Manager	1.00	1.00	1.00	1.00	1.00
IT Administrator/Manager	1.00	0.45	0.50	0.50	0.50
GIS & Asset Mgmt. Specialist	0.00	0.00	0.00	0.00	1.00
Management Assistant	0.75	0.75	0.75	0.75	0.83
Staff Accountant	1.00	1.00	1.00	1.00	1.00
Utilities Account Specialist	1.00	1.00	1.00	2.00	2.25
Laborer – Meter Reader	1.00	0.50	0.50	0.00	0.00
Custodian/Bldg. Maint.	0.50	0.50	0.35	0.35	0.35
Total	7.25	6.20	6.10	7.10	8.43

<i>Position (Electric)</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Electrical Operations Mgr.	1.00	1.00	1.00	1.00	1.00
Assistant Electrical Ops. Mgr.	0.00	1.00	1.00	1.00	1.00
Line Crew Foreman	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	6.00	4.00	4.00	4.00	4.00
Apprentice Lineman	1.00	3.00	3.00	3.00	3.00
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	12.00	13.00	13.00	13.00	13.00

<i>Position (Wastewater)</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 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>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Water Foreman	1.00	1.00	1.00	1.00	1.00
Water Operator	2.50	3.00	2.00	3.00	3.00
Skill Level Worker - Temporary	.50	0.50	0.00	0.00	0.00
Total	4.00	4.50	3.00	4.00	4.00

<i>Total FTE (Utility Wide)</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Administration	7.25	6.20	6.10	6.60	7.93
Electric Utility	12.00	13.00	13.00	13.00	13.00
Wastewater Utility	4.00	4.00	4.00	4.00	4.00
Water Utility	4.00	4.50	3.00	4.00	4.00
Total	27.25	27.70	26.10	27.60	28.93

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

WATER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Number of water main break repairs	6	4	5	6	5
Number of service break repairs	9	11	10	10	10
Wells Maintained	7	7	7	7	7
Reservoirs Maintained	3	3	3	3	3
Gallons Pumped (000s gal)	417,819	412,456	439,231	440,000	440,000
Gallons Sold (000s gal)	362,362	338,519	360,025	350,000	350,000
Non-Revenue Water (000s gal)	54,129	72,864	79,206	80,000	80,000
Water Loss	50,569	70,550	74,437	75,000	80,000
Water Loss %	12%	17%	17%	17%	17%
Non-Revenue Water %	13%	18%	18%	18%	18%
KWH used by water utility	753,907	662,976	712,003	720,000	725,000
Max. Gallons pumped 1 day (000s)	1,784	1,874	1,868	1,850	1,800
Number of Hydrants	656	656	657	657	657
Number of Hydrants Operated	243	600	512	657	657
% of Hydrants Operated	36.5%	91.5%	77.9%	100%	100%
Number of Distribution System Valves	1,121	1,127	1,133	1,133	1,133
Number of Distribution Valves Operated	689	645	453	1,133	1,133
% of Distribution Valves Operated	61.5%	57.2%	40.0%	100%	100%
Number of customers	3,720	3,727	3,745	3,745	3,745
Lead Water Services Laterals (City)	621	617	570	551	540

SEWER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Number of lift stations	4	4	4	4	4
WWTP Septic Tank Volumes	1,395,761	1,934,697	2,349,285	2,500,000	2,500,000
WWTP Holding Tank Volumes	3,856,500	4,937,342	6,874,872	7,400,000	7,400,000
Lift Station kWh Consumed	138,611	130,229	117,723	120,000	130,000
WWTP kWh Consumed	948,720	1,009,840	1,066,960	1,100,000	1,150,000
% of Sewer Collection System Cleaned	20%	21%	20%	20%	20%
% of Sewer Collection System Televised	5%	5%	5%	5%	5%
% of Manhole Inspection	20%	20%	20%	20%	20%
% of Manholes Rehabbed	9%	3%	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	3	2	4	3	3

ELECTRIC UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
Energy Sales (kWh in Thousands)	259,280	266,820	266,317	266,000	266,000
Number of customers	8,344	8,631	8,662	8,670	8,670
Number of meters (installed non-stock)	8,502	8,633	8,662	8,670	8,670
Substations	4	4	4	4	4
Substation Transformers	4	5	5	5	5

OBJECTIVES ACCOMPLISHED IN 2022:

1. Implement electric mapping conversion to ESRI Arc-GIS based software.
2. Implement updated online Utility service application
3. Complete the Plymouth Street project area water and sewer infrastructure project.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Implement Utility billing for Stormwater customers and begin billing in July.
2. Create plan to construct outdoor storage yard.
3. Complete Infrastructure Needs Assessment at the Wastewater Treatment Plant.
4. Install new Chemical Feed buildings at Well 8, 10, 11, and 13 as required by the DNR.
5. Implement additional features of the electric ESRI Arc-GIS based software.
6. File application and prepare materials for PSC Full Electric rate case.
7. Complete the E Clifford Street and Pony Lane water and sewer infrastructure project.
8. Create plan and gain regulatory approvals for the construction of Substation 5

BUDGET NOTES:

- 1) Budget includes a 3% wage adjustment
 - a. Water Stand-by-Pay added
 - b. Additional 1% increase in July 2023 for Electric Hourly personnel
- 2) Water Utility filled a long-term vacancy (Water Operator)
- 3) In the aftermath of the Pandemic, supply chain issues and material & labor shortages continue to burden many vendors and their products.
 - a. Chemical costs have drastically risen (20%) as a result
 - b. Electrical precious metals have seen large price increases along with lead times over a year for vehicles, transformers, wire, etc.
 - c. Fuel costs for gasoline, diesel, and natural gas have seen sharp increases
 - i. Sewer Operations fuel budget has increase 20%
 - ii. Electric & Water vehicle fuel spend has increased 45%
- 4) Proposed rate increase to help combat increased costs due to inflation and Pandemic related issues.
 - a. Proposed rate increase for the Water Utility. (3%)
 - b. Proposed rate increase for the Sewer Utility. (3%)
 - c. No Electric rate increase in 2023. We plan to file a full electric rate case in 2023 effective in 2024
- 5) Total projected operating revenue of Electric is \$28,183,500 (Majority of increase due to passthrough Purchased Power costs); Water \$2,382,715; Wastewater \$2,553,173.
- 6) Purchased Power accounts for 83% of Electric Utility operating expenditures.
 - a. Purchase power projected 2022 increase to be \$1.8M (9%)
 - b. 2023 budgeted to increase \$1.5M (7%)

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 2023:

- Upgrade customer account information for the stormwater utility and begin billing for stormwater.

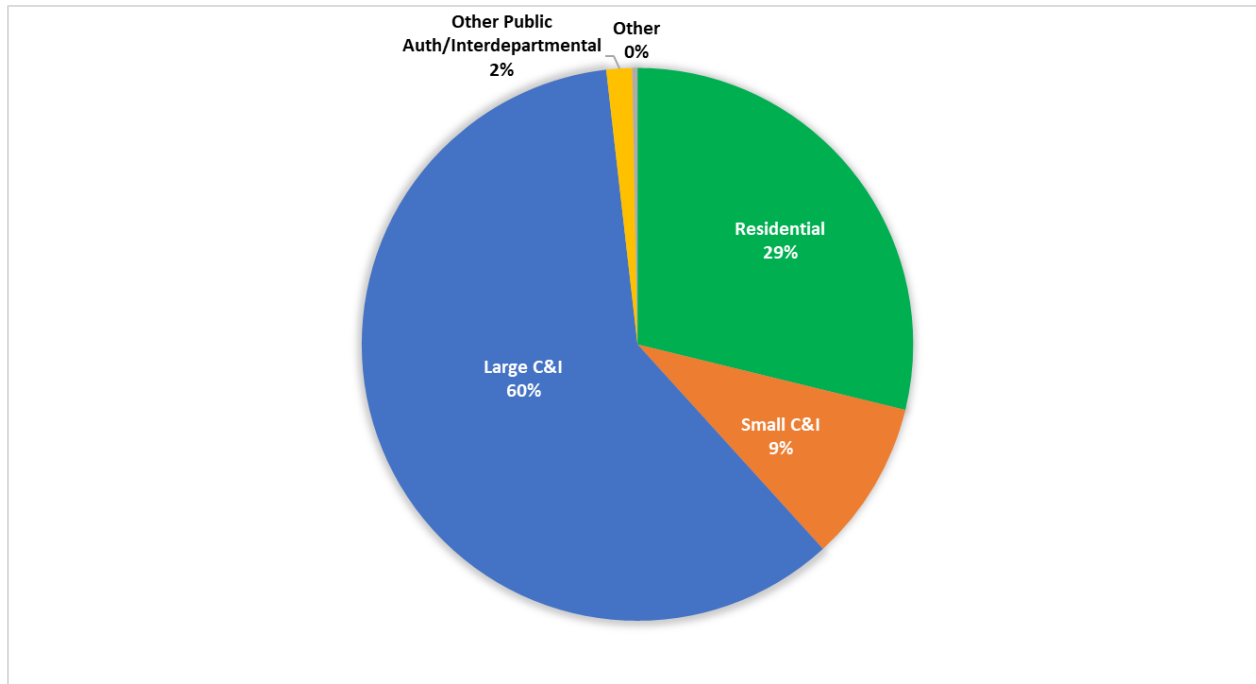
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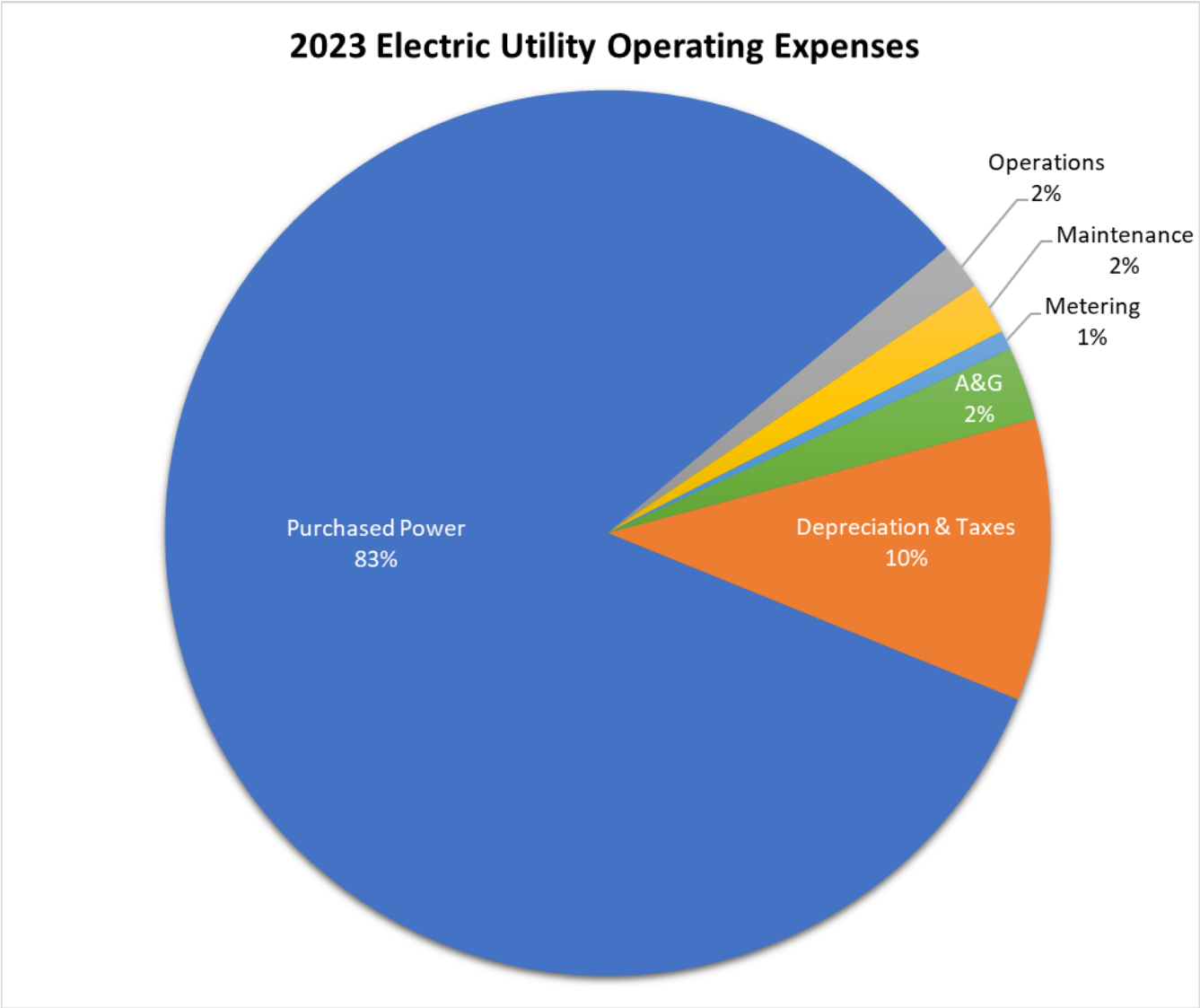
**ELECTRIC
UTILITY**



60-Electric Utility Operating Revenue						
Customer Type	Rate	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Residential	RG1	\$ 7,118,936	\$ 7,345,515	\$ 7,079,569	\$ 7,753,318	\$ 8,090,228
	RG2	\$ 25,324	\$ 26,986	\$ 25,164	\$ 28,485	\$ 29,723
Total Residential Sales		\$ 7,144,260	\$ 7,372,501	\$ 7,104,733	\$ 7,781,803	\$ 8,119,950
Small Commercial & Industrial	GS1	\$ 2,201,756	\$ 2,338,201	\$ 2,301,149	\$ 2,493,770	\$ 2,609,184
	GS2	\$ 18,206	\$ 28,887	\$ 29,546	\$ 34,124	\$ 35,703
	MS2	\$ 15,805	\$ 15,542	\$ 15,889	\$ 17,821	\$ 17,130
	MS3	\$ 506	\$ 515	\$ 504	\$ 590	\$ 567
Total Small Commercial & Industrial		\$ 2,236,273	\$ 2,383,145	\$ 2,347,088	\$ 2,546,305	\$ 2,662,585
Large Commercial & Industrial	CP1	\$ 1,704,776	\$ 1,811,833	\$ 1,761,656	\$ 1,973,169	\$ 2,100,299
	CP1T	\$ 138,753	\$ 156,325	\$ 158,538	\$ 170,245	\$ 181,213
	CP2	\$ 4,188,023	\$ 5,017,470	\$ 4,408,575	\$ 5,464,254	\$ 5,816,312
	CP3	\$ 7,778,129	\$ 7,585,110	\$ 7,836,075	\$ 8,260,530	\$ 8,792,751
Total Large Commercial & Industrial		\$ 13,809,681	\$ 14,570,737	\$ 14,164,844	\$ 15,868,197	\$ 16,890,575
Public Auth/Interdepartmental	GS1	\$ 227,413	\$ 245,371	\$ 227,293	\$ 281,350	\$ 270,444
Public Auth/Interdepartmental	MS1	\$ 139,921	\$ 140,162	\$ 139,820	\$ 160,714	\$ 154,484
Other Public Auth/Interdepartmental		\$ 367,334	\$ 385,533	\$ 367,114	\$ 442,064	\$ 424,928
Forfeited discounts		\$ 5,383	\$ 20,723	\$ 21,000	\$ 18,834	\$ 18,432
Misc service revenue		\$ 945	\$ 7,059	\$ 8,687	\$ 6,415	\$ 6,279
Other electric revenues		\$ 4,088	\$ 4,407	\$ 4,000	\$ 4,005	\$ 3,920
Rent from Electric Property		\$ 57,176	\$ 63,892	\$ 57,500	\$ 58,067	\$ 56,830
Other		\$ 67,592	\$ 96,081	\$ 91,187	\$ 87,321	\$ 85,461
Total Electric Utility Operating Revenue		\$ 23,625,139	\$ 24,807,997	\$ 24,074,965	\$ 26,725,690	\$ 28,183,500



60-Electric Utility Operating Expenditures	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Depreciation	\$ 1,722,689	\$ 1,799,247	\$ 1,831,988	\$ 1,838,000	\$ 1,838,000	\$ 1,893,140
Property Tax Equivalent	\$ 409,875	\$ 427,365	\$ 408,769	\$ 435,000	\$ 435,000	\$ 435,000
Taxes	\$ 404,960	\$ 402,426	\$ 414,451	\$ 514,550	\$ 509,835	\$ 545,095
Depreciation & Taxes	\$ 2,537,524	\$ 2,629,038	\$ 2,655,208	\$ 2,787,550	\$ 2,782,835	\$ 2,873,235
Purchased power	\$ 18,125,329	\$ 18,510,688	\$ 19,681,196	\$ 19,023,591	\$ 21,590,611	\$ 23,057,763
Ops Meters	\$ 103,998	\$ 110,424	\$ 94,502	\$ 127,532	\$ 92,867	\$ 92,688
Ops Misc	\$ 43,003	\$ 48,796	\$ 54,991	\$ 49,664	\$ 53,013	\$ 51,812
Ops Overhead lines	\$ 56,069	\$ 62,385	\$ 52,164	\$ 134,527	\$ 149,851	\$ 145,345
Ops Supervision	\$ 53,013	\$ 121,587	\$ 116,767	\$ 98,954	\$ 95,000	\$ 103,707
Ops Underground lines	\$ 55,963	\$ 57,424	\$ 57,855	\$ 62,616	\$ 69,577	\$ 73,194
Operations	\$ 312,047	\$ 400,616	\$ 376,280	\$ 473,293	\$ 460,307	\$ 466,746
Maint Line Transformer	\$ 68,154	\$ 9,357	\$ 3,022	\$ 16,500	\$ -	\$ 17,294
Maint Misc Distribution	\$ 2,337	\$ 2,640	\$ 1,579	\$ 1,709	\$ 2,864	\$ 1,393
Maint Overhead Lines	\$ 58,713	\$ 77,729	\$ 60,107	\$ 87,793	\$ 117,395	\$ 136,337
Maint Overhead Lines-Tree Clear	\$ 154,937	\$ 174,490	\$ 199,859	\$ 202,810	\$ 200,998	\$ 207,881
Maint Street lights	\$ 16,625	\$ 9,230	\$ 18,620	\$ 14,977	\$ 19,195	\$ 14,958
Maint Substation	\$ 28,749	\$ 53,185	\$ 58,204	\$ 67,135	\$ 69,902	\$ 75,468
Maint Underground Lines	\$ 69,334	\$ 26,823	\$ 41,701	\$ 53,885	\$ 76,346	\$ 79,832
Maintenance	\$ 398,847	\$ 353,453	\$ 383,092	\$ 444,809	\$ 486,701	\$ 533,165
Cust Acct Supervision	\$ 19,366	\$ 17,831	\$ 26,461	\$ 27,788	\$ 26,362	\$ 28,501
Cust Billing & Collections	\$ 97,103	\$ 80,453	\$ 77,757	\$ 83,607	\$ 94,004	\$ 89,334
Misc General	\$ 18,371	\$ 64,809	\$ (15,217)	\$ 28,000	\$ 1,699	\$ 28,840
Ops Meter Reading	\$ 67,601	\$ 45,962	\$ 45,527	\$ 40,922	\$ 34,952	\$ 47,915
Metering	\$ 202,440	\$ 209,055	\$ 134,528	\$ 180,317	\$ 157,018	\$ 194,589
Admin & General	\$ 177,349	\$ 115,672	\$ 145,429	\$ 141,480	\$ 119,514	\$ 180,185
Injuries and damages	\$ 34,770	\$ 51,087	\$ 47,064	\$ 40,027	\$ 46,682	\$ 23,616
Misc General	\$ 48,872	\$ 84,038	\$ 76,626	\$ 82,563	\$ 103,963	\$ 83,331
Outside services	\$ 23,519	\$ 34,098	\$ 21,296	\$ 25,000	\$ 23,486	\$ 26,250
Pension & Benefits	\$ 297,757	\$ 6,959	\$ 182,799	\$ 327,185	\$ 280,114	\$ 282,708
Property insurance	\$ 8,886	\$ 9,047	\$ 9,037	\$ 9,950	\$ 9,950	\$ 10,766
Regulatory Commission	\$ -	\$ 74	\$ 108	\$ 3,000	\$ 430	\$ 3,000
Training/Meetings	\$ 90,045	\$ 93,660	\$ 128,023	\$ 143,329	\$ 156,597	\$ 132,795
Admin & General	\$ 681,199	\$ 394,635	\$ 610,382	\$ 772,533	\$ 740,735	\$ 742,651
Total Electric Operating Expenditures	\$ 22,257,387	\$ 22,497,486	\$ 23,840,685	\$ 23,682,093	\$ 26,218,206	\$ 27,868,148
Net Revenues Over Expenditures	\$ 1,229,366	\$ 1,127,653	\$ 967,312	\$ 392,872	\$ 507,483	\$ 315,352

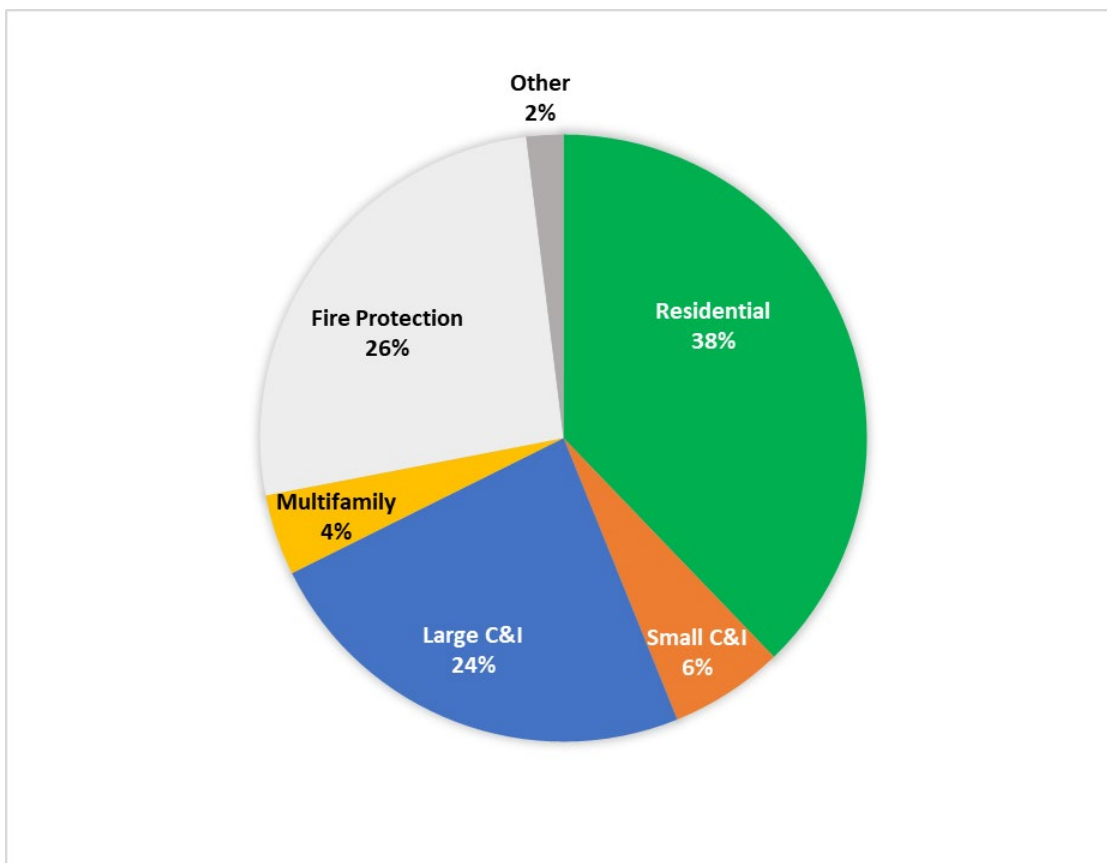


**WATER
UTILITY**

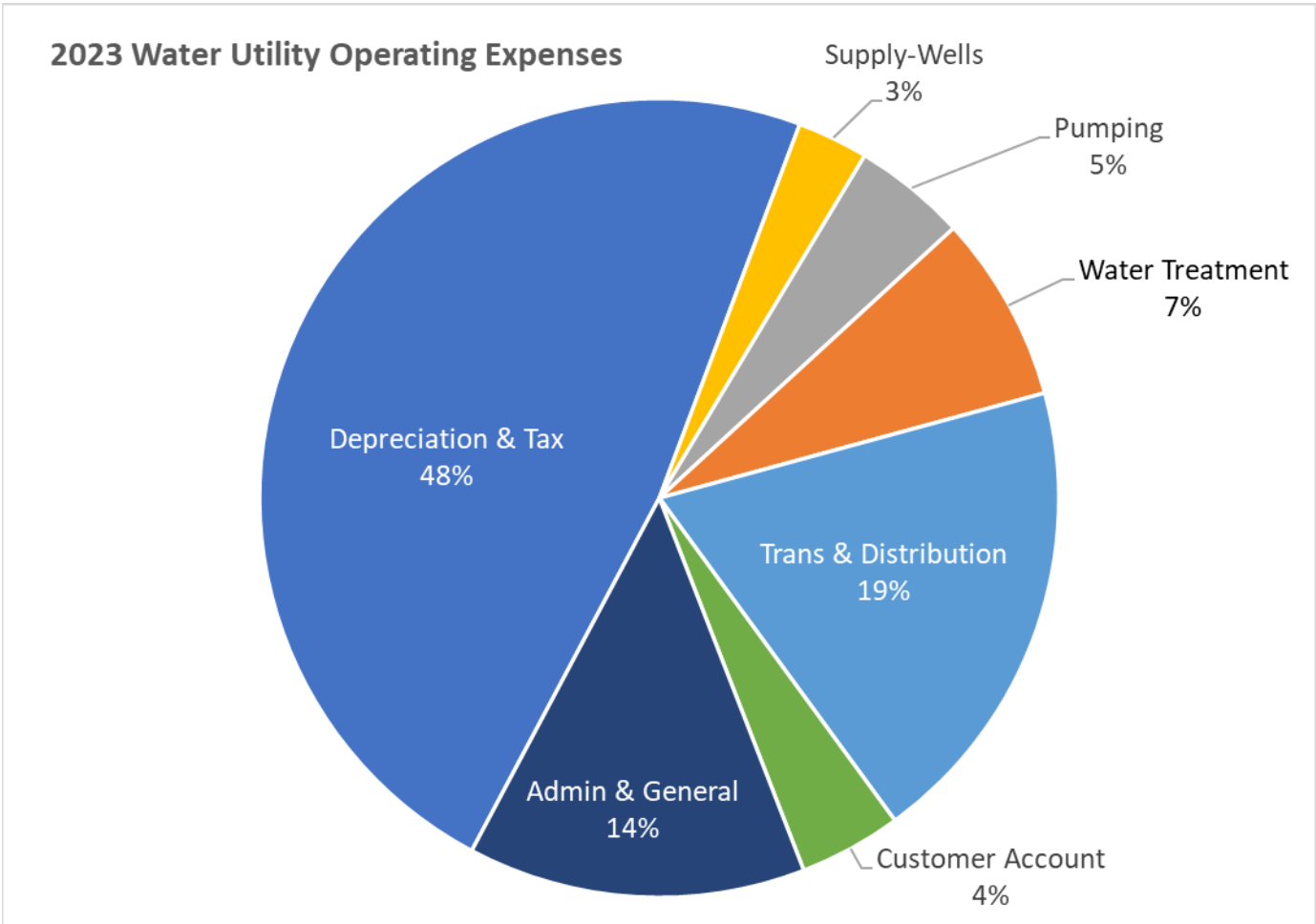


62-Water Utility Operating Revenue

Customer Type	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Residential	\$ 870,374	\$ 862,702	\$ 887,347	\$ 868,322	\$ 900,873
Small Commercial & Industrial	\$ 132,309	\$ 139,838	\$ 144,888	\$ 140,688	\$ 144,767
Large Commercial & Industrial	\$ 489,044	\$ 545,440	\$ 559,479	\$ 559,230	\$ 566,415
Multifamily Residential	\$ 97,965	\$ 96,157	\$ 102,240	\$ 95,571	\$ 102,808
Fire Protection					
Private Fire Protection	\$ 47,905	\$ 50,982	\$ 49,342	\$ 51,887	\$ 52,828
Public Fire Protections	\$ 544,531	\$ 548,163	\$ 560,867	\$ 557,903	\$ 568,015
Total Fire Protection	\$ 592,437	\$ 599,145	\$ 610,209	\$ 609,790	\$ 620,843
Other					
Public Authority	\$ 26,645	\$ 30,632	\$ 31,561	\$ 28,874	\$ 31,603
Interdepartmental	\$ 4,655	\$ 4,141	\$ 4,944	\$ 3,903	\$ 4,272
Unmetered Sales	\$ 5,361	\$ 6,895	\$ 7,182	\$ 6,937	\$ 7,138
Forfeited discounts	\$ 790	\$ 3,178	\$ 3,100	\$ 2,510	\$ 3,363
Misc service revenue	\$ 200	\$ 600	\$ 400	\$ 474	\$ 635
Other water revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other	\$ 37,650	\$ 45,446	\$ 47,186	\$ 42,698	\$ 47,011
Total Water Utility Operating Revenue	\$ 2,219,779	\$ 2,288,727	\$ 2,351,349	\$ 2,316,298	\$ 2,382,715



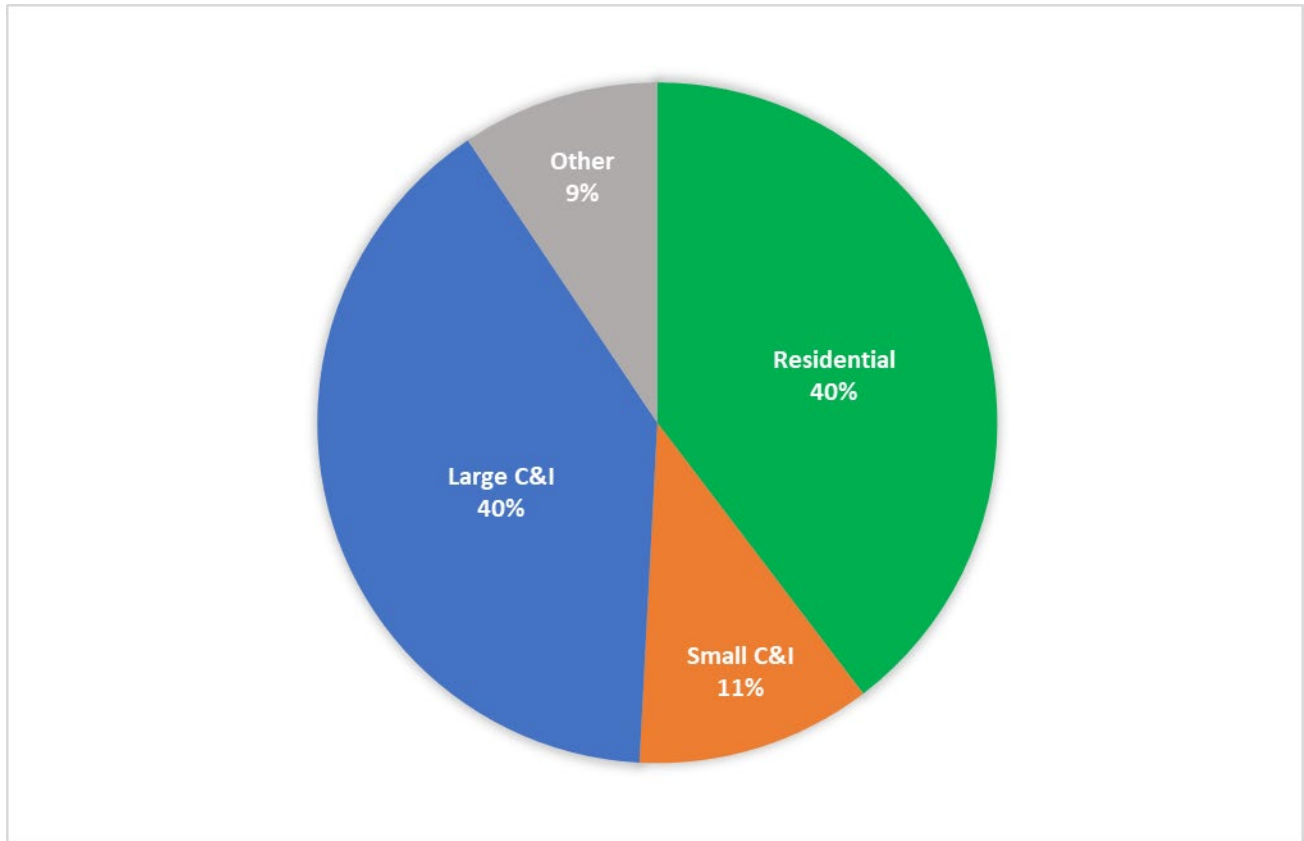
62-Water Utility Operating Expenditures	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Depreciation	486,510	491,065	460,508	534,700	534,700	550,740
Property Tax Equivalent	379,853	373,775	362,253	380,000	380,000	380,000
Taxes	-4,341	-9,019	-6,209	-7,384	-12,240	-6,358
Depreciation & Taxes	862,022	855,820	816,552	907,316	902,460	924,382
Maint Wells	28,745	27,792	15,088	28,979	15,830	28,605
Ops Supervision	24,182	25,410	18,115	22,453	18,236	26,896
Supply-Wells	52,928	53,202	33,203	51,432	34,066	55,500
Maint Pumps	16,032	9,731	12,200	9,428	14,353	16,365
Ops Pump Power	71,808	67,203	74,528	70,000	69,143	72,100
Pumping	87,840	76,934	86,728	79,428	83,496	88,465
Maint Chemical Treatment	5,378	5,830	5,528	5,445	6,354	7,000
Ops Chemical Treatment	35,501	47,309	39,627	46,177	36,839	59,506
Ops Chemicals	47,345	48,151	54,011	51,000	59,275	72,580
Ops Supervision	5,378	5,830	5,528	5,445	6,354	7,000
Water Treatment	93,601	107,121	104,694	108,068	108,821	146,086
Ops Stor Facilities	7,604	4,457	12,342	11,500	3,116	12,018
Ops T&D Meters	13,021	19,153	23,411	24,568	26,021	38,083
Ops T&D Customer install	12,402	12,494	12,768	11,500	12,768	13,000
Ops T&D Locates	34,358	34,551	38,756	33,477	36,176	54,231
Ops T&D Misc	4,996	0	0	0	0	0
Transmission/Distribution Operations	72,380	70,655	87,276	81,045	78,081	117,332
Maint Hydrants	20,831	55,642	33,783	49,142	16,570	49,090
Maint Meters	3,628	9,547	212	11,000	5,899	12,480
Maint Services	56,366	56,272	56,405	63,280	48,123	77,504
Maint T&D Mains	92,967	101,519	40,768	140,131	116,759	113,648
Maint T&D Structures	0	0	0	0	0	0
Transmission/Distribution Maintenance	173,792	222,980	131,167	263,553	187,350	252,722
Cust Acct Supervision	12,509	8,781	13,392	14,205	13,440	14,565
Cust Billing & Collections	40,671	40,082	38,619	41,452	39,308	44,228
Misc General	3,420	7,150	-1,619	4,500	-935	4,640
Ops Meter Reading	14,647	9,243	9,193	14,163	12,334	16,617
Customer Account	71,246	65,256	59,585	74,320	64,147	80,049
Admin & General	80,934	58,043	73,195	72,468	61,290	74,917
Injuries and damages	14,150	20,879	19,613	16,603	19,618	12,070
Misc General	11,817	12,676	9,244	9,188	11,028	9,941
Ops Misc	21,921	21,093	26,971	22,317	26,224	25,204
Outside services	11,662	17,337	10,097	12,000	9,770	12,000
Pension & Benefits	131,045	134,589	80,446	124,707	102,060	106,178
Property insurance	3,943	5,585	5,579	6,143	6,143	6,647
Regulatory Commission	1,410	1,310	1,453	1,750	2,688	1,800
Training/Meetings	8,846	14,584	22,038	23,015	26,820	14,820
Admin & General	285,727	286,095	248,635	288,191	265,642	263,576
Total Water Utility Operating Expenditures	1,699,537	1,738,063	1,567,840	1,853,353	1,724,061	1,928,111
Net Revenues Over Expenditure	574,428	574,428	478,046	483,987	592,238	454,604



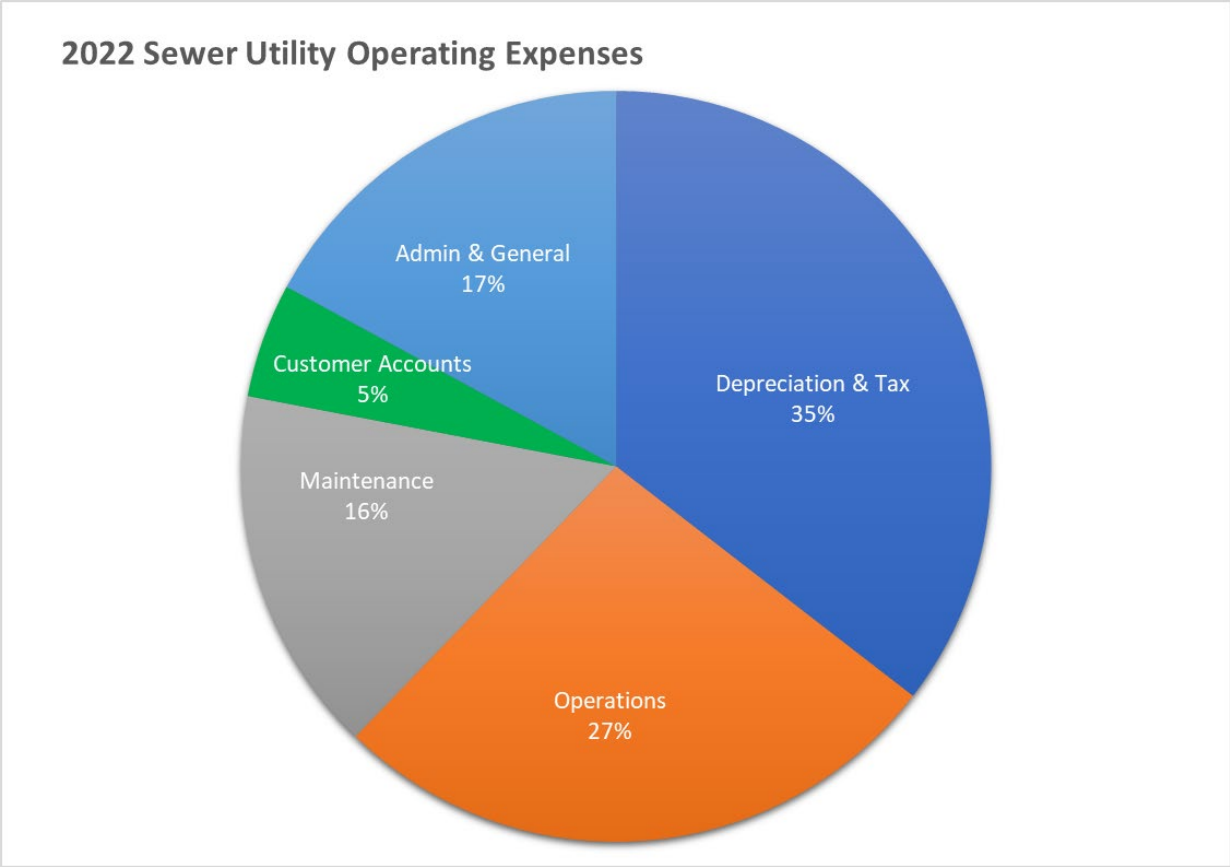
WASTEWATER UTILITY



63-Sewer Utility Operating Revenue						
Customer Type	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Residential	972,479	1,012,219	1,004,275	1,014,720	987,482	1,012,188
Small Commercial & Industrial	275,550	271,763	286,411	287,026	276,037	285,873
Large Commercial & Industrial	737,630	838,371	955,423	841,912	1,070,113	1,014,853
Other						
Other Sewerage Services	143,364	167,275	180,370	147,336	191,533	172,418
Public Authority	54,378	51,589	55,418	52,888	58,848	52,975
Interdepartmental Sales	1,477	1,384	1,291	1,382	1,371	1,234
Forfeited discounts	2,521	656	2,592	2,789	1,874	2,412
Misc service revenue	13,217	10,850	12,060	9,909	8,721	11,221
Total Other	214,957	231,754	251,730	214,304	262,348	240,260
Total Sewer Utility Operating Revenue	2,200,617	2,354,107	2,497,839	2,357,962	2,595,979	2,553,173



63-Sewer Utility Operating Expenditures	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Depreciation	621,055	630,739	646,165	650,000	650,000	669,500
Taxes	82,620	89,102	91,470	90,810	93,441	92,666
Depreciation & Taxes	703,674	719,841	737,635	740,810	743,441	762,166
Ops Indust Sampling	3,514	4,280	8,163	8,126	10,484	8,764
Ops Lab	70,557	84,366	91,356	80,153	94,692	98,002
Ops Phosphorus	5,172	-681	892	750	444	1,109
Ops Phosphorus Compliance	66,243	82,618	77,585	85,000	86,948	94,200
Ops Plant	61,309	57,993	66,086	53,940	76,207	71,472
Ops Pump Power	110,424	112,930	118,353	115,000	140,310	168,373
Ops Sludge Hauling	42,489	40,886	42,246	48,677	55,049	50,990
Ops Supervision	72,782	88,463	86,913	93,280	93,280	79,223
Ops Supplies	10,505	2,436	1,521	2,500	1,294	2,580
Operations	442,996	473,293	493,116	487,426	558,708	574,712
Maint Bldg & Grounds	23,584	24,652	12,139	23,979	19,226	23,686
Maint Col Sys Pumps	25,900	23,248	26,351	30,747	11,180	21,463
Maint Collection System	42,848	79,210	76,923	82,053	108,723	83,502
Maint Meters	1,089	1,949	511	2,000	0	2,000
Maint WWTP Equip	175,360	154,440	137,752	201,409	180,125	208,323
Maintenance	268,781	283,499	253,676	340,188	319,254	338,974
Cust Acct Supervision	16,734	12,634	18,992	20,104	19,068	20,619
Cust Billing & Collections	52,523	56,671	54,121	58,057	55,105	62,017
Misc General	2,631	5,569	-1,908	2,700	-1,314	2,700
Ops Meter Reading	14,646	9,243	9,193	17,797	15,599	20,810
Customer Accounts	86,534	84,117	80,398	98,658	88,457	106,146
Admin & General	118,648	91,978	112,312	109,971	95,922	115,518
Injuries and damages	17,896	25,132	24,029	20,270	24,182	16,793
Misc General	17,346	21,477	17,969	16,700	23,962	22,649
Ops Misc	30,499	26,462	36,816	31,050	36,485	35,066
Outside services	17,357	24,094	14,707	15,000	13,229	15,450
Pension & Benefits	167,613	172,538	121,384	160,422	146,357	132,767
Property insurance	10,926	15,624	15,607	17,184	17,184	18,594
Regulatory Commission	886	0	0	500	0	500
Training/Meetings	14,044	17,572	3,665	29,638	10,958	9,236
Admin & General	395,215	394,878	346,489	400,734	368,279	366,573
Total Sewer Utility Operating Expenditure	1,897,200	1,955,627	1,911,314	2,067,816	2,078,138	2,148,570
Net Revenues Over Expenditure	303,417	398,481	586,524	290,146	517,841	404,602



STORMWATER UTILITY



65-Stormwater Utility

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
65-00-401000-000 Stormwater Utility Fee Revenue	-		60,000	-	73,861
65-00-421100-000 DNR Grant to establish Stormwater Utility		49,559			
65-00-492000-000 Contribution from General Fund		88,126	60,000	122,428	73,861
Total Revenues	-	137,685	120,000	122,428	147,722
EXPENSES					
65-60-533110-100 Street Cleaning - Labor	12,788	14,141	9,973	13,000	15,947
65-60-533110-151 Street Cleaning - Fringe Benefits	5,807	8,086	6,053	6,053	7,580
65-60-533110-400 Street Cleaning - O&M	8,847	5,067	5,900	6,000	6,000
65-60-534410-100 Storm Sewers - Labor	32,159	25,073	25,080	28,000	32,618
65-60-534410-151 Storm Sewers - Fringe Benefits	11,331	14,765	15,223	10,000	15,505
65-60-534410-400 Storm Sewer - O&M	10,495	10,030	12,000	12,000	12,000
65-60-536360-100 Leaf Collection - Labor	19,931	21,514	15,544	19,500	23,920
65-60-536360-151 Leaf Collection - Fringe Benefits	10,523	13,642	9,434	8,000	11,371
65-60-536360-400 Leaf Collection - O&M	679	207	1,000	1,000	1,000
65-60-534411-200 Televising Program	5,375	5,048	5,375	5,375	5,375
65-60-534411-410 Detention Pond Maint.	0	0	-	-	-
65-60-533110-961 Supervisor OH	13,375	18,613	12,400	12,000	14,643
65-55-920000-955 Accounting Allocation	0	1,500	1,500	1,500	1,763
Total Expenses - O&M	131,310	137,686	119,482	122,428	147,722
Net Income (LOSS)	(131,310)	(1)	518	0	0
65-00-316990-000 Fund Balance, Jan 1st (estimated)	(115,371)	(246,681)	(73,943)	(73,943)	(73,943)
Fund Balance, Dec 31st (estimated)	(246,681)	(73,943)	(73,425)	(73,943)	(73,943)

Note: The 2023 budget includes a preliminary estimate for the stormwater utility budget. At time of budget adoption, the stormwater billing database and customer account information has not been updated. Customer billing for the stormwater utility will occur upon update of the customer accounts. The budget above reflects a partial year of billing starting in July of 2023. In summary, the budget shown is preliminary.

**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 2022:

1. Approved updates to health insurance plan document.
2. COBRA rates decreased for 2023.

OBJECTIVES TO BE ACCOMPLISHED IN 2023:

1. Review health insurance options for the 2024 renewal
2. Investigate State Health Insurance Plan

Internal Service Fund**71-Health Insurance Fund**

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
71-40-474930-000 Utility Contribution	663,369	615,270	566,370	566,370	453,735
71-40-481100-000 Utility Interest on Investment	(41)	3,052	12,450	3,000	6,000
71-40-481101-000 Utility Unrealized Gain (Loss)		(5,524)		-	
71-40-486920-000 Utility Employee Contribution	36,820	45,496	58,680	58,680	54,540
71-40-486922-000 Utility Quarterly Drug Rebates	19,476	13,533	5,760	9,460	10,000
71-40-486924-000 Utility Refund of Health Exp	20	20		20	
71-50-492000-000 City Contribution	726,830	658,745	763,110	763,110	604,395
71-50-481100-000 City Interest on Investment	2,062	4,649	2,550	3,000	6,000
71-50-481101-000 City Unrealized Gain (Loss)		(5,524)		-	
71-50-486920-000 City Employee Contribution	64,993	73,264	102,240	102,240	71,280
71-50-486922-000 City Quarterly Drug Rebates	20,741	22,020	6,240	9,759	10,000
71-50-486924-000 City Refund of Health Exp	36,804	275,696		40	
Total Revenues	1,571,075	1,700,697	1,517,400	1,515,679	1,215,950
EXPENSES					
71-40-514900-200 Healthcare Admin & Fixed Fees-Utility	18,245	13,122	12,745	12,745	17,000
71-40-514900-955 Accounting Allocation-Utility		5,500	5,500	5,500	5,730
71-40-514901-515 Health Claims-Utility	176,283	264,645	220,500	272,500	280,762
71-40-514902-515 Premium Expense-Utility	105,700	99,249	102,000	110,165	113,470
71-40-514903-515 Center Hlth&Well-Fixed -Utility	6,202	2,376	6,201	6,201	6,511
71-40-514904-515 Center Hlth&Well-Claims-Utility	8,338	7,843	8,500	8,500	8,500
71-40-514905-200 Hlth Risk Asmt-Utility	1,046	29	1,200	1,200	1,200
71-40-514906-515 HSA Contrib-Utility	39,000	32,400	38,250	38,250	41,400
71-50-514900-200 Healthcare Admin & Fixed Fees-City	34,035	27,678	28,535	28,535	30,891
71-50-514900-955 Accounting Allocation-City		5,500	5,500	5,500	5,730
71-50-514901-515 Health Claims-City	641,669	611,386	830,000	630,000	650,000
71-50-514902-515 Premium Expense-City	144,735	157,126	145,000	162,609	167,487
71-50-514903-515 Center Hlth&Well-Fixed -City	9,597	3,492	9,750	9,750	10,042
71-50-514904-515 Center Hlth&Well-Claims-City	19,108	16,786	21,000	21,000	22,000
71-50-514905-200 Hlth Risk Asmt-City	1,266	1,499	1,350	1,350	1,500
71-50-514906-515 HSA Contrib-City	47,700	51,825	53,550	53,550	55,800
Total Expenses	1,252,924	1,300,458	1,489,581	1,367,355	1,418,022
Net Income (LOSS)	318,151	400,239	27,819	148,324	(202,072)
Fund Balance, Jan 1st (estimated)	1,598,393	1,916,544	2,316,784	2,316,784	2,465,108
Fund Balance, Dec 31st (estimated)	1,916,544	2,316,784	2,344,603	2,465,108	2,263,035

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

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The 2023 budget was based on the COBRA rates. Cost of insurance follows the direct hours of employees.



**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**

		12/31/2021		12/31/2022		
		Actual	Actual	Budget	Projected	Budget
REVENUES		2020	2021	2022	2022	2023
72-00-473230-000	Workers Comp Reimb-Town of Plymouth	2,784	3,134	3,473	3,473	3,647
72-00-481100-000	Interest on Investment	679	-	-	1,000	1,000
72-00-484400-515	Insurance Recoveries	4,064	2,360		618	-
72-40-492000-515	Utility Contribution	132,575	126,367	130,079	130,079	137,189
72-40-489000-515	Utility Workers Comp Refund	3,898	-		-	-
72-40-489010-515	Utility Liab Ins Dividend	9,037	8,555	9,965	9,577	-
72-40-489020-515	Utility Auto/Physical Ins Dividend	834	1,100		-	-
72-40-489030-515	Utility Workers Comp Dividend	-	4,127		-	-
72-50-492000-515	City Contribution	139,939	169,369	158,820	158,820	168,825
72-50-489000-515	City Workers Comp Refund	11,367	-		-	-
72-50-489010-515	City Liab Ins Dividend	2,700	2,555	2,977	3,365	-
72-50-489020-515	City Auto/Physical Ins Dividend	2,126	328		-	-
72-50-489030-515	City Workers Comp Dividend	-	28,779		-	-
Total Revenues		310,003	346,674	305,314	306,932	310,661
EXPENSES						
72-40-519901-515	Utility Gen Liab Ins	44,374	44,779	45,675	45,675	46,597
72-40-519902-515	Utility Prop/Casualty Ins	28,557	30,987	30,987	33,602	33,602
72-40-519903-515	Utility Excess Liab Ins	731	1,092	1,529	1,462	1,755
72-40-519904-515	Utility Workers Comp Ins	48,123	47,366	39,766	44,696	33,169
72-40-519905-515	Utility Auto Physical Damage	5,011	5,777	6,320	6,215	6,917
72-40-519906-515	Utility Emplmt Prac Liab Ins	1,939	2,134	2,454	2,208	2,539
72-40-519907-515	Utility Boiler&Machinery Ins	1,697	1,982	2,290	2,044	2,404
72-40-519908-200	Utility Outside Legal Defense	-	-		-	-
72-40-519909-515	Utility Claims Expense	-	-		-	-
72-40-519910-515	Utility Crime Coverage	215	178	258	250	300
72-40-519911-515	Utility Cyber Coverage	-	-		-	-
72-40-519913-515	Utility Pollution Coverage	-	696	801	1,075	1,290
72-50-519901-515	City Gen Liab Ins	13,255	13,376	13,643	13,643	13,918
72-50-519902-515	City Prop/Casualty Ins	22,583	24,966	24,966	27,296	27,296
72-50-519903-515	City Excess Liab Ins	731	1,092	1,529	1,462	1,755
72-50-519904-515	City Workers Comp Ins	107,883	135,179	96,887	92,797	66,445
72-50-519905-515	City Auto Physical Damage	12,772	14,795	16,252	15,981	17,787
72-50-519906-515	City Emplmt Prac Liab Ins	1,939	2,134	2,454	2,208	2,539
72-50-519907-515	City Boiler&Machinery Ins	1,503	1,758	2,030	1,813	2,132
72-50-519908-200	City Outside Legal Defense	-	41		1,159	
72-50-519909-515	City Claims Expense	93	9,368		-	
72-50-519910-515	City Crime Coverage	215	178	258	250	300
72-50-519911-515	City Cyber Coverage	-	-		-	-
72-50-519912-515	City Claims Defense Other	4,470	3,455		40,000	40,000
72-50-519913-515	City Pollution Coverage	-	696	801	1,075	1,290
Total Expenses		296,087	342,029	288,899	334,909	302,032
Net Income (LOSS)		13,916	4,645	16,415	(27,977)	8,629
Fund Balance, Jan 1st (estimated)		221,913	235,828	240,473	240,473	212,496
Fund Balance, Dec 31st (estimated)		235,828	240,473	256,888	212,496	221,125

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

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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 is creating new policies for these funds, which should be rolled out in 2023.

Currently, the RLF Program has two active business loans totaling \$28,851. In addition, the fund holds two loans from TIF 4 for the Railroad Corridor (\$170,000) and Willow Road (\$553,810) expansions. Approximately \$1,600,000 is available for potential loans.

21-Business Revolving Loan Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
21-00-481100-000 Loan & Investment Interest Income	80,938	57,575	46,052	52,264 ▼	47,454 ▼
21-00-481101-000 RLF-Unrealized Gains/Losses	0	(8,586)	-		
Total Revenues	80,938	48,989	46,052	52,264	47,454
EXPENSES					
21-00-513000-200 Legal Fees	580	964	600	600	600
21-00-515004-200 Contracted Accounting	3,700	2,000	-	-	
21-55-515004-955 Accounting Allocation	0	3,800	3,700	3,800	3,967
21-00-592000-200 Administrative Fees	5,199	-	-	-	-
Total Expenses	9,479	6,764	4,300	4,400	4,567
Net Income (LOSS)	71,459	42,225	41,752	47,864	42,887
Fund Balance, Jan 1st (estimated)	2,256,846	2,328,305	2,370,530 ▲	2,370,530	2,418,394
Fund Balance, Dec 31st (estimated)	2,328,305	2,370,530	2,412,282	2,418,394	2,461,281

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

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 .

Currently, the program has one active business loan totaling \$36,832. In addition, the fund holds one loan from TIF 5 related to the 133 E Mill Street project (\$150,000). Approximately \$200,000 is available for potential loans.

22-USDA Revolving Loan Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
22-00-481100-000 Interest on Loans & Investments	1,199	945	4,827	2,043	3,076
22-00-461100-000 Admin Fee Ply Springs Loan	500	451	500	400	350
Total Revenues	1,699	1,396	5,327	2,443	3,426
EXPENSES					
22-00-592000-200 Administrative Fees	-	565	-	-	-
Total Expenses	0	565	0	0	0
Net Income (LOSS)	1,699	831	5,327	2,443	3,426
Fund Balance, Jan 1st (estimated)	400,949	402,648	403,478	403,478	405,921
Fund Balance, Dec 31st (estimated)	402,648	403,478	408,805	405,921	409,347

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

Housing Loan Fund- Community Development Block Grant

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

Currently, the program has 76 active homeowner loans totaling \$506,718 and two landlord loans of \$29,625.

25-Housing Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
25-00-481100-000 Loan & Investment Interest Income	1,339	82	580	1,064	1,200
Total Revenues	1,339	82	580	1,064	1,200
EXPENSES					
25-00-566002-200 MSA Contracted Services	1,226	4,165	1,500	1,500	1,500
Total Expenses	1,226	4,165	1,500	1,500	1,500
Net Income (LOSS)	113	(4,084)	(920)	(436)	(300)
Fund Balance, Jan 1st (estimated)	640,503	640,616	636,532	636,532	636,096
Fund Balance, Dec 31st (estimated)	640,616	636,532	635,612	636,096	635,796

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

Revolving Loan Fund – Water & Sewer Lateral Program

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

Currently, the program has 21 loans totaling \$155,617. Approximately \$343,000 is available for future loans.

26-Water Sewer Lateral Revolving Loan Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
26-00-481100-000 Loan & Investment Interest Income	2,146	2,129	2,569	4,475	6,025
26-00-481101-000 WSL-RLF-UnrealizedGains/Losses		(3,220)			
Total Revenues	2,146	-1,091	2,569	4,475	6,025
EXPENSES					
26-55-515004-955 Accounting Allocation	0	1,500	1,500	1,500	2,644
Total Expenses	0	1,500	1,500	1,500	2,644
Net Income (LOSS)	2,146	(2,591)	1,069	2,975	3,381
Fund Balance, Jan 1st (estimated)	500,000	502,146	499,555	499,555	502,530
Fund Balance, Dec 31st (estimated)	502,146	499,555	500,624	502,530	505,911

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

Committed Funds

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

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

20-Committed Fund Balances		Actual	Actual	Budget	Projected	Budget
GL Account	Purpose	2020	2021	2022	2022	2023
20-00-275110-000	Room Tax Commission	65,449	102,303	80,049	121,603	140,903
20-00-275090-000	Sick Leave	55,000	55,000	55,000	55,000	55,000
20-00-275160-000	Mural Maint	50,315	19,945	20,315	19,945	19,945
20-00-275100-000	Holiday/Celebrations	198	198	198	198	198
20-00-275120-000	Parks & Playgrounds	19,914	19,914	19,914	19,914	19,914
20-00-275130-000	Veterans Memorial	4,015	3,474	4,015	3,094	2,794
20-00-275010-000	Fire	9,797	21,292	9,797	20,192	20,192
20-00-275020-000	Fire- EMS Grant	8,136	8,136	8,136	7,536	(464)
20-00-275140-000	Fire-SCBA Bottles	14,600	14,600	14,600	-	-
20-00-275050-000	Honor Guard	3,131	3,131	3,131	3,131	3,131
20-00-275070-000	Dog Unit (K-9)	57,254	45,743	57,254	36,743	37,743
20-00-275030-000	Safety Patrol	(570)	(570)	(570)	(570)	(570)
20-00-275040-000	Police Cont Ed	2,292	2,292	2,292	-	-
20-00-275190-000	SAFER Community		-		-	-
20-00-275151-000	Teen Advisory Board		520		-	-
Committed Fund Totals		289,532	295,978	274,132	286,786	298,786

20- Committed Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
20-00-412100-000 CF-ROOM TAX COMMISSION Revenue	103,905	173,548	134,400	149,500	149,500
20-00-435211-000 CF-WI Grant-Police SAFER Comm				5,000	10,000
20-00-435290-000 CF-WI Grant-EMT-Fire Dept	4,188			4,400	-
20-00-435700-000 CF-WI Grant-LibraryTeenAdvisor		2,000			
20-00-485000-000 CF-Donations-Fire Dpt	600	11,495		4,200	5,000
20-00-485001-000 CF-Donations-Police Honor Guar	-				
20-00-485002-000 CF-Donations-Dog Unit	21,873	3,351		21,000	20,000
20-00-485004-000 CF-Donations-Safety Patrol	3,646	-	-	-	-
20-00-485008-000 CF-Donations-Veteran's Memorial	850	210		200	300
20-00-485009-000 CF-Donations-Trees	(300)	-	-	-	-
Total Revenues	134,763	190,604	134,400	184,300	184,800
EXPENSES					
20-80-521000-130 CF-Police SAFER Community				5,000	10,000
20-00-533140-000 CF-Holiday/Celebration Exp	102				
20-70-551400-200 CF-Teen Advisory Board Expense		1,480		520	
20-00-567000-000 CF-RoomTax disburse to Chamber	85,000	115,000	105,000	115,000	115,000
20-00-567002-000 CF-Chamber Room Tax to RDA	12,988	21,693	16,800	15,200	15,200
20-00-567003-000 CF-Transfer to RESCUE-SCBA				14,600	
20-50-569000-200 CF-Historic Preserve Study Exp	3,202				
20-50-569001-200 CF-Mural Maintenance	-	30,371			
20-62-576202-840 CF-Improve Veteran's Park	380	751		580	600
20-80-521005-120 CF-Police Cont Ed	2,708			2,292	
20-80-521010-300 CF-Dog Unit Exp-	8,789	14,862		30,000	19,000
20-80-521015-300 CF-Safety Patrol Expense	6,629				
20-80-521020-300 CF-Police Honor Guard Exp	-				
20-85-522000-300 CF-Fire Dept Exp-	-			5,300	5,000
20-85-525000-300 CF-EMS Exp-	-			5,000	8,000
Total Expenses	119,797	184,157	121,800	193,492	172,800
Net Income (LOSS)	14,965	6,447	12,600	(9,192)	12,000
Fund Balance, Jan 1st (estimated)	274,567	289,532	295,979	295,979	286,787
Fund Balance, Dec 31st (estimated)	289,532	295,979	308,579	286,787	298,787

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

American Rescue Plan

The American Rescue Plan Fund accounts for the expenditures and revenues related to the ARPA program. The City of Plymouth received the first 50% of the funds in June of 2021 and the second installment in June of 2022. A plan will be developed in 2023 as to how the funds will be used. Funds will need to be obligated before the end of 2024 and spent no later than 2026.

Projects funded with ARPA funds include:

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

ARPA funds received:	\$913,861
Less total spent	-\$254,517
Plus contributions from other sources	\$ 96,823
Available funds to spend:	\$756,167

80-American Rescue Plan Fund

	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES				
80-00-433000-000 Federal Grant American Rescue Plan	3,136	456,931	169,158	371,000
80-00-473230-000 Town of Plymouth portion	-		82,223	
80-00-481100-000 Interest on Investment	2,269	4,486	4,486	5,000
80-00-481101-000 Unrealized Gains/Losses	(4,776)			
80-00-492000-000 Transfer from CF (SCBA)			14,600	
Total Revenues	629	461,417	270,467	376,000
EXPENSES				
80-85-572200-820 Fire-SCBA tanks			246,670	
80-70-576100-820 Library Improvements		4,500	4,240	
80-70-576101-830 Library IT Equipment	3135.78	3,500	472	
Projects to be determined				371,000
Total Expenses	3,136	8,000	251,382	371,000
Net Income (LOSS)	(2,507)	453,417	19,086	5,000
Fund Balance, Jan 1st (estimated)	-	(2,507)	(2,507)	16,579
Fund Balance, Dec 31st (estimated)	(2,507)	450,910	16,579	21,579

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

Garbage & Recycling Fund

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

24-Garbage & Recycling Fund

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
24-00-435450-000 Recycling Grant	22,113	22,193	22,000	22,137	22,137
24-00-464200-000 Residential Special Charge Revenue - Garbage	181,064	209,451	237,126	237,201	265,335
24-00-464350-000 Residential Special Charge Revenue - Recycling	107,487	111,196	114,329	114,365	117,755
24-00-481300-000 Delinquent Interest Income	430	853	500	630	500
24-00-492000-000 Contribution from General Fund - Garbage	142,076	110,000	117,847	117,847	130,000
Total Revenues	453,171	453,693	491,802	492,180	535,727
EXPENSES					
24-60-536200-200 Garbage Base Contract	291,483	300,830	312,398	308,427	321,725
24-60-536201-200 Recycling Base Contract	106,669	110,112	114,329	112,803	117,755
24-60-536350-320 Gas/Oil & Fuel Surcharge	4,241	3,442	4,500	28,265	32,775
24-60-536202-200 Housing Authority	4,140	4,140	4,140	4,140	4,140
24-60-536350-320 Recycling - O&M (Yard Waste)	1,270	-	-	-	-
24-60-536350-100 Recycling - Labor (Yard Waste)	32,236	21,730	29,519	29,519	25,110
24-60-536350-154 Recycling - Fringe Benefits (Yard Waste)	14,246	11,418	17,916	17,916	10,925
24-60-536350-961 DPW Supervisor OH	6,774	6,561	7,000	7,000	4,643
24-55-536350-955 Treasurer Labor & Benefits		1,500	1,500	1,500	1,763
Total Expenses	461,059	459,734	491,301	509,570	518,835
Net Income (LOSS)	(7,888)	(6,041)	501	(17,390)	16,891
Fund Balance, Jan 1st (estimated)	38,096	30,208	24,167	24,167	6,777
Fund Balance, Dec 31st (estimated)	30,208	24,167	24,668	6,777	23,668

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

Tax Incremental Finance Funds**41- Tax Incremental District 4**

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023	Projected 2024	Projected 2025
REVENUES							
41-00-411200-000 Tax Increment	2,539,539	2,796,884	2,789,739	2,773,678	2,681,814	2,681,814	2,681,814
41-00-434101-000 Personal Property Tax Aid	36,823	64,298	36,823	36,823	36,823	36,823	
41-00-434300-000 Exempt Computer Aid	32,448	32,448	32,448	32,448	32,448	32,448	
41-00-481100-000 Interest on Investment	12,123	6,725	2,200	8,000	12,000		
41-00-481101-000 Unrealized Gains/Losses		(10,733)		(43,989)			
Total Revenues	2,620,934	2,889,622	2,861,211	2,806,961	2,763,086	2,751,086	2,681,814
EXPENSES							
41-21-582900-610 RLF Loan-Interest Expense	47,792	39,455	30,764	30,764	40,218		
41-40-592000-520 Transfer back to Utility		673,906					
41-40-599001-610 Utility-Interest Expense	112,489	94,338	74,406	74,406	31,959		
41-50-515004-200 Contracted-Acctg/Audit Fees	4,250	9,667	7,682	10,182	10,182		
41-55-515004-955 Accounting allocation	-	4,500	4,500	4,500	6,082	4,500	
41-50-515005-200 Contracted-Other Prof Services	(2,250)			25,000	180,000	10,350	
41-50-515400-200 Continuing Bond Disclosure Fees	1,691	1,691	1,691	1,691	1,691	-	
41-50-567000-200 Developer Incentives	50,000	50,000	50,000	-	-	-	
41-50-567001-500 Lic/Per-State Fees	150	150	150	4,150	150	150	
41-50-577252-850 Land Purchase	-	-	390,600	390,600	-	-	
41-50-581006-600 Principal-2016 GO Bond	254,000	263,000	272,000	272,000	1,280,000		
41-50-581007-600 Principal-2012A GO Bond	310,000	350,000	395,000	395,000	490,000		
41-50-582900-610 City-Interest Expense	68,590	57,130	43,935	43,935	47,315		
Distribution of TIF						2,488,572	2,681,814
Total Expenses	846,712	1,543,837	1,270,728	1,252,228	2,087,597	2,503,572	2,681,814
Net Income (LOSS)	1,774,222	1,345,785	1,590,483	1,554,733	675,489	247,514	-
Fund Balance, Jan 1st (estimated)	(5,597,741)	(3,823,519)	(2,477,734)	(2,477,734)	(923,001)	(247,513)	1
Fund Balance, Dec 31st (estimated)	(3,823,519)	(2,477,734)	(887,251)	(923,001)	(247,513)	1	1

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

TIF 4 was created in 2001 and is planned to close in 2024 or 2025

42- Tax Incremental District 5

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
42-00-411200-000 Tax Increment	310,467	315,593	320,987	319,139	319,139
42-00-434101-000 Personal Property Tax Aid	5,838	10,641	5,838	5,838	5,838
42-00-434300-000 Exempt Computer Aid	9,130	9,130	9,130	9,130	9,130
42-00-437100-000 TIF 5-County Grant-Rd Imp	110,441	-	-	-	-
42-00-481100-000 Interest on Investment	8,432	240	-	(34)	-
Total Revenues	444,308	335,604	335,955	334,074	334,107
EXPENSES					
42-20-107000-000 Utility Capital	626,611	(8,911)	-	-	420,000
42-40-599003-610 Utility-Interest Expense	9,968	8,548	6,920	6,920	5,169
42-40-592000-520 Transfer to Utility		57,492			
42-50-515004-200 Contracted-Acctg/Audit Fees	3,250	3,500		9,000	
42-55-515004-955 Accounting allocation	-	1,500	3,500	3,500	3,526
42-50-515400-200 Continuing Bond Disclosure Fees	335	335	335	335	335
42-50-567001-500 Lic/Per-State Fees	150	150	150	150	150
42-50-576003-200 Contracted Survey	1,674	-	-	-	-
42-50-581007-600 Principal-2011B GO Bond	85,000	90,000	-	-	-
42-50-581009-600 Principal-2019 GO Bond	145,000	140,000	145,000	145,000	145,000
42-50-582900-610 City-Interest Expense	39,090	36,123	30,475	30,475	26,125
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	1,128,185	446	-	-	337,200
Total Expenses	2,089,262	379,182	236,380	245,380	987,505
Net Income (LOSS)	(1,644,954)	(43,578)	99,575	88,694	(653,397)
Fund Balance, Jan 1st (estimated)	1,475,883	(169,071)	(212,649)	(212,649)	(123,955)
Fund Balance, Dec 31st (estimated)	(169,071)	(212,649)	(113,073)	(123,955)	(777,352)

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

TIF 5 was created in 2008 with an expenditure deadline in January of 2023.

43- Tax Incremental District 6

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
REVENUES					
43-00-411200-000 Tax Increment	162,482	160,064	153,099	152,217	152,217
43-00-434300-000 Exempt Computer Aid	2,598	2,598	2,598	2,598	2,598
43-00-434101-000 Personal Property Tax Aid	-	(834)	834		
43-00-481100-000 Interest on Investment	-	-	-	-	-
43-00-491000-000 Debt Proceeds	1,000,000	-	-	-	-
43-00-489022-000 Debt Premium	64,467	-	-	-	-
43-00-452100-000 Contractual Penalty Revenue	17,795	20,185	27,290	27,949	27,949
Total Revenues	1,247,342	182,013	183,821	182,764	182,764
EXPENSES					
43-40-582908-610 Debt Issue Costs	21,738	-	-	-	-
43-40-599005-610 Utility-Interest Expense	43,544	24,800	22,400	22,400	19,925
43-40-599009-600 TIF6-Util-Prin-2020 GO Bond		80,000		80,000	85,000
43-50-515004-200 Contracted-Acctg/Audit Fees	800			7,000	
43-55-515004-955 Accounting allocation		550	550	550	529
43-50-515400-200 Continuing Bond Disclosure Fees	176	175	175	175	175
43-50-567001-500 Lic/Per-State Fees	150	150	150	150	150
43-50-581008-600 Principal-2011B GO Bond	50,000	50,000	-	-	-
43-50-582900-610 City-Interest Expense	2,238	763	-	-	-
Total Expenses	118,646	156,438	23,275	110,275	105,779
Net Income (LOSS)	1,128,696	25,575	160,546	72,489	76,985
Fund Balance, Jan 1st (estimated)	(2,048,677)	(919,981)	(894,406)	(894,406)	(821,917)
Fund Balance, Dec 31st (estimated)	(919,981)	(894,406)	(733,860)	(821,917)	(744,932)

Note: Fund Balance is based on 12/31/21 and estimated costs as of 9/2022.

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

CITY OF PLYMOUTH GLOSSARY OF BUDGET RELATED TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DNR: Department of Natural Resources

DPW: Department of Public Works

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

EPA: Environmental Protection Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MPIC: Municipal Property Insurance Corporation

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

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

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

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

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

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

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

PSCW: Public Services Commission of Wisconsin.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WWTP: Wastewater Treatment Plant

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



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

CIP BUDGET SUMMARY

<u>Category</u>	<u>2023 Budget</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>Total</u>
DPW - Vehicles, Machinery, Facilities	\$314,500	\$322,500	\$120,000	\$192,000	\$67,000	\$265,000	\$255,000	\$60,000	\$255,000	\$60,000	\$1,746,000
DPW - Parks, Recreation, Cemetery	\$422,000	\$1,195,000	\$337,000	\$72,000	\$202,000	\$37,000	\$62,000	\$52,000	\$38,000	\$43,000	\$2,460,000
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$249,500	\$302,500	\$587,500	\$552,500	\$712,500	\$454,500	\$494,500	\$529,500	\$419,500	\$336,500	\$4,639,000
Admin & IT	\$53,500	\$30,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$123,500
Library (No Requests in 2023)	\$0	\$0	\$40,000	\$30,000	\$5,500	\$7,550	\$8,000	\$36,000	\$0	\$105,000	\$232,050
Fire Department	\$54,400	\$14,200	\$1,564,200	\$14,250	\$814,250	\$34,300	\$14,300	\$14,350	\$14,350	\$14,400	\$2,553,000
Police Department	\$97,500	\$99,000	\$105,500	\$107,000	\$165,000	\$52,300	\$101,750	\$147,000	\$56,550	\$153,800	\$1,085,400
CIP TOTAL	\$1,191,400	\$1,963,200	\$2,759,200	\$972,750	\$1,971,250	\$855,650	\$940,550	\$843,850	\$788,400	\$717,700	\$12,838,950

APPENDIX A: GENERAL GOVERNMENT 10-YEAR CAPITAL IMPROVEMENT PLAN

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total		
DPW - Vehicles, Machinery, Facilities	Truck 620	Replace aging equipment (2003 Sterling)	15		GF CIP	\$250,000									\$250,000		
	Truck 622	Director of Public Works. Purchase a police used vehicle	15		GF CIP				\$10,000						\$10,000		
	Truck 623	Replace aging equipment (2004 International). 2 year lead time, Split over two years.	15	\$207,500	GF CIP	\$42,500									\$85,000		
	Truck 624	2012 7400 SFA 4x2	15		GF CIP								\$255,000		\$255,000		
	Truck 625	2020 International	15		GF CIP										\$0		
	Truck 626	2022 HMV International	15		GF CIP										\$0		
	Truck 627	2017 Dodge Ram 2500, 4x4	12		GF CIP										\$0		
	Truck 628		15		GF CIP						\$255,000				\$255,000		
	Truck 629	Grader, 1992, John Deere 670-B	22		GF CIP										\$0		
	Truck 630	Loader - 2022 Jophn Deere	22		GF CIP										\$0		
	Truck 631	2022 International	15												\$0		
	Truck 632	Loader - 2011 L60F Volvo	22		GF CIP						\$265,000				\$265,000		
	Truck 633	Sweeper--2015 Johnston 651 VT	20		GF CIP										\$0		
	Truck 635	2013 Chevrolet Silverado 4x2	12		GF CIP			\$45,000							\$45,000		
	Truck 636	2006 Chevrolet Silverado 2500HD 4x4 w/dump box	12		GF CIP		\$50,000								\$50,000		
	Truck 637	2006 Chevrolet 1500	12		GF CIP			\$42,000							\$42,000		
	Truck 638		15		GF CIP				\$42,000						\$42,000		
	Truck 640	2006 Chevrolet 1500	12		GF CIP							\$45,000			\$45,000		
	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	\$30,000									\$30,000		
	Truck 643	2020 Ford F350	20		GF CIP										\$0		
	Truck 645	2019 Ford F350 4x4	20		GF CIP										\$0		
	Paint Van	1978 Ford Club Wagon, for pavement marking			GF CIP									\$60,000	\$60,000		
	Flail mower / Tractor	Tall Grass Mower - 2001 TS90 New Holland			GF CIP										\$0		
	Multi-Purpose Tractor/Mower/ Snowblower	2019 Kubota 2601 HSD-1 tractor			GF CIP										\$0		
	Tractor	1950 Ford 860 tractor (sand barrels & potholes)			GF CIP										\$0		
	Leaf Vacuum #1	2013 LCT 600 ODB			GF CIP										\$0		
	Leaf Vacuum #2	2004 700 ODB			GF CIP										\$0		
	Chipper	(2014 990xp Bandit)	15		GF CIP			\$75,000							\$75,000		
	Stump Grinder	2020 Carlton 7500	20		GF CIP										\$0		
	Grass Mower #1	2019 Cub Cadet (Used approx. 400 hrs per year)	10		GF CIP			\$15,000							\$15,000		
	Grass Mower #2	2019 Cub Cadet (Used approx. 400 hrs per year)	10		GF CIP			\$15,000							\$15,000		
Grass Mower #3	2007 Cub Cadet (cemetery)	10		GF CIP										\$0			
Grass Mower / Snowblower #1	2005 F3060 Kubota	10	\$50,000	GF CIP										\$50,000			
Grass Mower	2008 F3680 Kubota	10	\$20,000	GF CIP										\$20,000			
Portable Truck Jack Hoist System	Ability to lift on the body instead of wheels.	20	\$6,500	GF CIP										\$6,500			
Furnance - EOC City Hall	Replace existing furnance in EOC as current on is failing.	15	\$21,000	GF CIP										\$21,000			
Handheld Radio Replacements	Upgraded Radios	7	\$9,500	GF CIP										\$9,500			
DPW Garage - Roof	Repair/Replacement	20		GF CIP			\$70,000							\$70,000			
DPW Garage - Fuel Tanks	Repair/Replacement			GF CIP										\$0			
Golf Course: Golf Carts	Buy used.	10		GF CIP					\$15,000			\$15,000		\$30,000			
DPW Facility	Supports "One Plymouth" Strategy and replaces aging facility.	75		TBD										\$0			
DPW - Vehicles, Machinery, Facilities Total						\$314,500		\$322,500	\$120,000	\$192,000	\$67,000	\$265,000	\$255,000	\$60,000	\$255,000	\$60,000	\$1,746,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
DPW - Parks, Recreation, Cemetery	Dam	2022 and 2023 dollars are for engineering. Expand spillway per DNR order. Cost TBD. Amount is placeholder only. DNR Dam Failure Approval & Hazard Ratings Assignment - Upgrade dam spillway within 10 years of July 2015.	50	\$50,000	GF CIP	\$1,000,000									\$1,050,000
	Trees	Annual Tree Replacement Program - EAB. Maintain Tree City USA - \$2 per capita spending.	50	\$15,000	GF CIP	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$13,000	\$13,000	\$128,000
	Lighted Tennis / Pickleball Courts	Install lighted tennis/pickleball courts. New Park Facilities	40		GF CIP				\$150,000						\$150,000
	Aquatic Center	Replace pumps, heater, valves, tiles, and other equip. Maintain Pool Equipment.	15	\$30,000	GF CIP	\$125,000	\$25,000	\$10,000	\$20,000	\$25,000	\$20,000	\$20,000	\$25,000	\$20,000	\$320,000
	City Park Improvements.	Bandshell bathrooms in 2024. Playground structure in 2025. Implement planned park improvements and maintain facilities.	10		GF CIP	\$45,000	\$260,000								\$305,000
	Carl Loebe	Bathroom Project (2025) Paved Parking Lot (2026) Restroom project is part of the ADA Transition Plan.	10		GF CIP		\$40,000	\$50,000							\$90,000
	Riverwalk Trail	Project extends multi-use path behind 12 S Milwaukee St and from Generations to Old Plank Trail. County Grant - City Share (Total Project is estimated at \$2.3 Million) (Resolution 26 of 2018)	40	\$327,000	GF										\$327,000
	Playground Equipment	Replace playground equipment, park benches, tables. Some broken, outdated, identified in 2018 CVMIC inspection.	15		GF CIP	\$10,000					\$10,000			\$10,000	\$30,000
	Asphalt Paths	Repave and install paths through parks and/or to playgrounds. Maintain existing asphalt paths, create ADA accessible paths to playgrounds. (ADA Transition Plan)	25		GF CIP					\$20,000		\$20,000	\$20,000		\$60,000
DPW - Parks, Recreation, Cemetery (non-machinery/vehicles) total				\$422,000		\$1,195,000	\$337,000	\$72,000	\$202,000	\$37,000	\$62,000	\$52,000	\$38,000	\$43,000	\$2,460,000

APPENDIX A: GENERAL GOVERNMENT 10-YEAR CAPITAL IMPROVEMENT PLAN

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	Crack filling & Patchwork	Annual Crack filling & Patchwork . Normal Maintenance	10	\$20,000	GF CIP	\$20,000	\$20,000	\$20,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$212,000	
	Street Signs & Flags	Annual Street Sign/Flags /Wayfinding Replacement. Base Level of Service for DPW to maintain signage and ROW flags/wayfinding.	7	\$7,500	GF CIP	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$75,000	
	Sidewalks	Annual Sidewalk Repairs. Normal Maintenance	15	\$12,000	GF CIP	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$147,000	
	LED Street Lights	LED street light replacement (head only) program. Energy Efficiency - This project is done in association with electric utility work.	25	\$20,000	GF CIP	\$20,000	\$25,000	\$25,000							\$90,000	
	Parking Lots	Resurface Parking Lots - downtown West Lot3. Maintain existing parking lot. '23 design, '24 construction.	20	\$40,000	GF CIP	\$90,000									\$130,000	
	Parking Lots	Resurface Parking Lots - Library. Maintain existing parking lot	20		GF CIP						\$30,000				\$30,000	
	E. Riverbend Dr.	S. Milwaukee to Appleton St., PASER of 4. 700 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP										\$0	
	Pony Lane	E. Riverbend Dr. to termini. PASER of 5. 315 lf. Street Project aligned with Lead Services Infrastructure Plan.	20	\$150,000	GF CIP										\$150,000	
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP		\$390,000								\$390,000	
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf. PASER rating.	20		GF CIP		\$130,000								\$130,000	
	Highland Avenue	Eastern Avenue to RR track. PASER rating.	20					\$375,000							\$375,000	
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP			\$110,000							\$110,000	
	Collins Street	Stafford Street to Eastern Avenue. 5/6 PASER. 1,800 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP				\$540,000						\$540,000	
	Huson Court	Collins Street to Reed Street. PASER of 6. 425 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP				\$128,000						\$128,000	
	Pleasant Street	Summit St. to Western Ave. PASER of 5/6/7. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP					\$380,000					\$380,000	
	Forest Avenue	N. Milwaukee to North St. PASER of 6/5. 1,500 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$450,000				\$450,000	
	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									\$170,000	\$170,000		
Kensington Avenue	Fairview Drive to Bishop Avenue. PASER of 7. 975 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP									\$122,000	\$122,000		
Parking Structure	Repair beams/structural failures from underneath the structure. Maintenance on structure. Fix columns.	20+		GF CIP	\$150,000									\$150,000		
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals Total						\$249,500	\$302,500	\$587,500	\$552,500	\$712,500	\$454,500	\$494,500	\$529,500	\$419,500	\$336,500	\$4,639,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	
Library	Library Meeting Room AV System Upgrade	Modernize AV equipment in main meeting room (mounted projector, screen, and sound system). Maintains use of meeting room. Modern equipment will allow Library to provide updates classes on technology to the community and also meet the purposes of a public meeting room.	10	No Items Being Requested for 2023	GF CIP							\$6,000			\$6,000	
	5' Shelving	Non-Fiction 6x5' 2025 , Fiction in future. From '88. More welcoming, safer. Ideal for Adult Library	30		GF CIP		\$40,000									\$40,000
	Painting	Routine Maintenance, inside/outside	10		GF CIP					\$5,500						\$5,500
	RFID Theft Protection	Radio Frequency ID tech on gates, readers, self-checkout. Installed in '18, life expectancy = 7 yrs.	7		GF CIP				\$30,000							\$30,000
	Furnace	#1 & 2 (from '13), not #5-7 ('14) or #3-4 ('21)	10		GF CIP							\$ 8,000.00				\$8,000
	Furniture	Replace as needed (Last done '21)	20		GF CIP										\$55,000	\$55,000
	Carpeting	Routine Replacement (Last done '14)	20		GF CIP								\$30,000			\$30,000
	Water Heater	Routine Replacement (Last done '17)	10		GF CIP						\$7,550					\$7,550
	Roof	Routine Replacement (Last done '09)	40		GF CIP										\$50,000	\$50,000
Library Total				\$0		\$0	\$40,000	\$30,000	\$5,500	\$7,550	\$8,000	\$36,000	\$0	\$105,000	\$232,050	

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Admin & IT	Exchange E-mail Upgrade	IT Upgrade	5 to 7	\$6,600	GF CIP										\$6,600
	Civic Server / SQL Upgrades	IT Upgrade	5 to 7	\$6,500	GF CIP										\$6,500
	City Hall Firewall	IT Upgrade	5 to 7	\$1,900	GF CIP										\$1,900
	Fire Network Switch	IT Upgrade	5 to 7	\$1,900	GF CIP										\$1,900
	City Computer Replacements	EOC, Police, and Muni Court	5 to 7	\$11,100	GF CIP	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$56,100
	Strategic Planning Session	Use facilitator with Common Council and Staff to narrow down focus for	5 to 7	\$8,500	GF CIP										\$8,500
	Municipal Code Online/Codification	Online municipal code upgrade	5 to 7	\$15,000	GF CIP										\$15,000
	City Hall Facility Improvements	Desk Upgrades	5 to 7	\$2,000	GF CIP										\$2,000
	Compensation and Classification Study	Study to review employee compensation and classification.	5 to 7		GF CIP	\$25,000									\$25,000
Administration & I/T Total				\$53,500		\$30,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$123,500

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Fire Department	Ambulance	Continue to review need. Low mileage. Department operations equipment	15		GF CIP										\$0
	Aerial	Replace 1996 Aerial. Department operations equipment.	25		GF CIP		\$1,500,000								\$1,500,000
	Chief's Vehicle	Replace 2013 SUV. Department operations equipment	15		GF CIP					\$20,000					\$20,000
	Engine #6	Replace 2001 Engine. Department operations equipment.	25		GF CIP				\$800,000						\$800,000
	Personal Protection Equipment (PPE)	Replace 3 turnout sets and 6 helmets per year. Department personnel equipment.	5 to 10	\$9,200	GF CIP	\$9,200	\$9,200	\$ 9,250.00	\$ 9,250.00	\$ 9,300.00	\$ 9,300.00	\$9,350	\$9,350	\$9,400	\$92,800
	Positive Pressure Fans	Department operations equipment.	15	\$15,000	GF CIP		\$50,000								\$65,000
	Portable Radios	Radio Upgrades	10	\$25,200	GF CIP										\$25,200
	Hose Replacement	Large diameter hose and assorted size hose. Department operations equipment. Replaces existing hose.	5	\$5,000	GF CIP	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$50,000
Fire Department Total				\$54,400		\$14,200	\$1,564,200	\$14,250	\$814,250	\$34,300	\$14,300	\$14,350	\$14,350	\$14,400	\$2,553,000

Category	Project	Project Description	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	
Police Department	Patrol Vehicle #779		Replace Squad. Department operations.	3		GF CIP				\$49,000			\$49,000			\$98,000	
	Patrol Vehicle #780	Replace Squad.	Replace Squad. Department operations.	3	\$47,000	GF CIP			\$48,000			\$49,000			\$50,000	\$194,000	
	Patrol Vehicle #781	Replace Squad.	Replace Squad. Department operations.	3	\$47,000	GF CIP			\$48,000			\$49,000			\$50,000	\$194,000	
	Patrol Vehicle #782	Replace Squad.	Replace Squad. Department operations.	3		GF CIP	\$47,000				\$49,000			\$49,000		\$145,000	
	Patrol Vehicle #783	Replace Squad.	Replace Squad. Department operations.	3		GF CIP		\$47,000		\$49,000.00				\$49,000		\$145,000	
	K-9 Vehicle	Replace Squad.	Replace Squad. Department operations.	6 to 7		GF CIP	\$47,000							\$49,000		\$96,000	
	Chiefs Vehicle	Replace Squad.	Replace Squad. Department operations. (Done in 2019)	6 to 7		GF CIP		\$47,000							\$50,000	\$97,000	
	Deputy Chief Vehicle	Replace Squad.	Replace Squad. Department operations. (Done in 2020)	6 to 7		GF CIP					\$49,000					\$49,000	
	Training Patrol Vehicle	Replace Squad.	Replace Squad. Department operations.	8 to 10		GF CIP										\$0	
	Patrol Rifles		Police patrol rifle replacements -5.56 cal - 5 rifles. Department personnel equipment.	20		GF CIP											\$0
	Police Handguns		Manufacturer recommends replacement of many parts. Department personnel equipment.	10 to 12								\$3,300					\$3,300
	Digital Dictation Equipment		Manufacturer recommends replacement of recorders every five years. Software upgrades of transcription units should also be made approximately every 5 years. Department personnel equipment.	5		GF CIP		\$3,000									\$3,000
	Police Office Furniture		Replace existing furniture.	5 to 10		GF CIP					\$1,000						\$1,000
	Ballistic Shield		Ballistic shield is used in entry of high risk situations.			GF CIP					\$2,500						\$2,500
	Ballistic Vests		Replace department issued body armor. City will cover up to \$750/ea. Any added cost will be taken from officer clothing allowance. Grant covers 50%. 3 vests in '23. Department personnel equipment.	5	\$3,500	Grant/GF CIP		\$3,500			\$3,500		\$3,750		\$3,750		\$18,000
	Squad Car Video Camera		Replacement of Police squad video cameras. Manufacturer recommended replacement every 5 to 7 years. Department operations equipment.	5 to 7		GF CIP	\$5,000	\$5,000									\$10,000
Police TASERS		Replacement of police electronic control devices (TASERS). Department personnel equipment.	5 to 7		GF CIP			\$11,000	\$11,000							\$22,000	
Fingerprint System		IDEMA live scan system. Department operations equipment.	15		GF CIP/ Grant											\$0	
Defibrillator Replacements		For squad cars. Department personnel equipment.	10		GF CIP									\$3,800	\$3,800	\$7,600	
Police Department Total					\$97,500		\$99,000	\$105,500	\$107,000	\$165,000	\$52,300	\$101,750	\$147,000	\$56,550	\$153,800	\$1,085,400	

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

CIP BUDGET SUMMARY - UTILITIES

<u>Category</u>	<u>2022 Budget</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031+</u>	<u>Total</u>
PU - Vehicles, Machinery, Facilities	\$90,000	\$705,000	\$114,000	\$320,000	\$250,000	\$125,000	\$227,000	\$37,000	\$400,000	\$110,000	\$2,378,000
PU - WWTP	\$192,000	\$10,000	\$150,000	\$352,500	\$200,000	\$10,000	\$600,000	\$0	\$2,500	\$0	\$1,517,000
PU - Water & Sewer Infrastructure	\$255,000	\$423,000	\$510,000	\$394,000	\$700,000	\$530,000	\$555,000	\$502,000	\$420,000	\$615,000	\$5,459,000
PU - SWU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PU - Administration & I/T Total	\$85,650	\$70,400	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$208,550
PU - Electric Utility	\$3,760,000	\$4,060,000	\$3,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$25,620,000
CIP TOTAL	\$4,382,650	\$5,268,400	\$3,780,000	\$3,872,500	\$3,156,500	\$2,671,500	\$3,388,500	\$2,546,000	\$2,829,500	\$2,732,000	\$35,182,550

APPENDIX B: PLYMOUTH UTILITIES 10-YEAR CAPITAL IMPROVEMENT PLAN

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total		
PU - Vehicles, Machinery, Facilities	Replace Unit 1	2021 International 4300 Line Truck w/Digger	10		Utility Funds								\$400,000		\$400,000		
	Replace Unit 2	2005 International 4300 Line Truck w/Digger	10		Utility Funds	\$375,000									\$375,000		
	Replace Unit 3	2013 International 4900 Tree Truck w/75' Bucket. The City is looking to purchase the Utility's old vehicle	10		Utility Funds	\$225,000									\$225,000		
	Replace Unit 4	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds			\$225,000							\$225,000		
	Replace Unit 5	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds				\$230,000						\$230,000		
	Replace Unit 6	2013 4x4 1/2 Ton Pickup	10		Utility Funds	\$35,000									\$35,000		
	Replace Unit 7	2013 Chevrolet 1500 4x4 Pickup	10	\$35,000	Utility Funds										\$35,000		
	Replace Unit 8	2015 back yard bucket/digger/tree/line work. (mini-lift) 33% from Kiel	20		Utility Funds						\$160,000				\$160,000		
	Replace Unit 9	2015 4x2 3/4 Ton Pickup - Water Department.	10		Utility Funds			\$35,000							\$35,000		
	Replace Unit 10	1998 Utility MR-14 Wire Stringing Trailer	20		Utility Funds										\$0		
	Replace Unit 11	2012 Ford Transit Connect Van. Electric Util.	10		Utility Funds										\$0		
	Replace Unit 12	2002 Wacker 6" Pump Trailer	20		Utility Funds	\$10,000									\$10,000		
	Replace Unit 13	2018 Kabota Tractor & Snow Blower for WWTP	10+		Utility Funds										\$0		
	Replace Unit 14	Material/Pole Trailer	20		Utility Funds		\$15,000								\$15,000		
	Replace Unit 15	2016 CASE Loader Backhoe	20		Utility Funds										\$0		
	Replace Unit 16	1989 Ingersoll-Rand PT-2766-C Air Compressor (Water Dept)	20		Utility Funds				\$20,000						\$20,000		
	Replace Unit 17	1981 Sherman & Reilly Puller-Tensioner Trailer	30		Utility Funds									\$110,000	\$110,000		
	Replace Unit 18	2021 F150	10		Utility Funds										\$0		
	Replace Unit 19	2012 4x4 1/2 Ton Pickup	10		Utility Funds		\$35,000								\$35,000		
	Replace Unit 20	2013 Brush Bandit 150 Chipper	10		Utility Funds			\$60,000							\$60,000		
	Replace Unit 21	2021 F150 4x4 1/2 Ton Pickup	10		Utility Funds										\$0		
	Replace Unit 22	2018 Chevrolet 1500 4x2 1/2 Ton Pickup	10		Utility Funds						\$37,000	\$37,000			\$74,000		
	Replace Unit 24	2012 Ford Transit Connect Van, Water Util.	10		Utility Funds										\$0		
	Replace Unit 25	2021 F150 4x4 1/2 Ton Pickup (WWTP).	10		Utility Funds										\$0		
	Replace Unit 26	Kapota Front-End Backhoe - DO NOT REPLACE	20		Utility Funds										\$0		
	Replace Unit 27	2017 Butler BP600S Material/Pole Trailer	20		Utility Funds						\$20,000				\$20,000		
	Replace Unit 28	2018 Bucket Truck	20		Utility Funds										\$0		
	Replace Unit 29	High-Pressure Jet Vacuum Trailer - locating facilities, sewer applications, digging pole holes.	10		Utility Funds			\$60,000							\$60,000		
	Replace Unit 30	2005 International 7400 3,000 Gal. Tank Truck	20		Utility Funds										\$0		
	Replace Unit 31	Reserved for future.			Utility Funds										\$0		
	Replace Unit 32	2007 Load Trail Dump Trailer	20		Utility Funds	\$10,000									\$10,000		
	Replace Unit 33	2012 Chilton 3,000 LB Utility Trailer	20		Utility Funds		\$4,000								\$4,000		
	Replace Unit 34	2013 4x2 1/2 Ton Pickup	10		Utility Funds	\$50,000									\$50,000		
	Replace Unit 35	2016 Chilton Trailer to haul trench box, pole line material, etc.			Utility Funds						\$20,000				\$20,000		
	Replace Unit 36	1991 Redi-Haul Trailer (Hauls Unit 15) - TBD	30	\$20,000	Utility Funds										\$20,000		
	Replace Unit 37	2013 4x2 1/2 Ton Pickup 2/Cap	10	\$35,000	Utility Funds										\$35,000		
	Replace Unit 38	1991 Nissan C30Y 3,000 LB Forklift Truck - DO NOT REPLACE			Utility Funds										\$0		
	Replace Unit 39	2012 Yale ERP040VT 4,000 LB Electric Forklift	20		Utility Funds						\$30,000				\$30,000		
	Replace Unit 40	1 ton Dump Truck with snow plow (9' dump box to haul larger equipment).	10		Utility Funds						\$85,000				\$85,000		
	PU - Vehicles, Machinery, Facilities						\$90,000		\$705,000	\$114,000	\$320,000	\$250,000	\$125,000	\$227,000	\$37,000	\$400,000	\$110,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	
PU - Water & Sewer Infrastructure	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	\$350,000									\$350,000	
	Pony Lane	E. Riverbend Dr. to termini. PASER of 5. 315 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+	\$205,000	Utility Funds										\$205,000	
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds		\$440,000								\$440,000	
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds		\$30,000								\$30,000	
	Highland Ave.	Eastern Ave. to railroad track. PASER rating	50+		Utility Funds			\$50,000							\$50,000	
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds			\$220,000							\$220,000	
	Collins Street	Stafford St. to Eastern Ave. PASER of 5/6. 1,800 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds				\$505,000						\$505,000	
	Huson Court	Collins St. to Reed St. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds				\$140,000						\$140,000	
	Pleasant Street	Summit St. to Western Ave. PASER of 5/6/7. 1,300 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds					\$400,000					\$400,000	
	Forest Avenue	N. Milwaukee to North St. PASER of 6/5. 1,500 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$500,000				\$1,000,000	
	Home Avenue	North St. to termini. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$130,000			\$130,000	
	Alfred Avenue	North St. to termini. PASER of 6. 475 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$130,000			\$130,000	
	Elizabeth Street	Smith St. to Division St. PASER of 6. 600 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$200,000			\$200,000	
	Krumery Street	Grove St. to Marshner St. PASER of 7. 1,100 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds								\$365,000		\$365,000	
	Kensington Avenue	Bishop Ave. to Highland Ave. PASER of 6. 1,200 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds									\$310,000	\$310,000	
	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	
	Hydrant Rpl Program	Aging hydrant replacement for leaks & preventative maint. Leak reduction for water loss.	50+		Utility Funds	\$36,500		\$37,000			\$37,500					\$111,000
	Sanitary Sewer Rehab	Repair areas from Televising Report.	30+	\$30,000	Utility Funds											\$30,000
Well Rehab	Well 12 (2023), Well 17 (2025 & 2030), Well 11 (2026), Well 10 (2028), Well 13 (2029), Well 15 (2031). Maintain well capacity to prolong well life and avoid new well development.	10	\$50,000	Utility Funds		\$40,000	\$50,000	\$55,000	\$55,000	\$55,000	\$42,000	\$55,000	\$55,000		\$512,000	
PU - Water & Sewer Infrastructure						\$255,000	\$423,000	\$510,000	\$394,000	\$700,000	\$530,000	\$555,000	\$502,000	\$420,000	\$615,000	\$5,459,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
PU - Administration & I/T Total	City Hall Firewall	IT Upgrades	5	\$1,900	Utility Funds										\$1,900
	Civic Server / SQL Upgrades	IT Upgrades	5	\$6,500	Utility Funds										\$6,500
	Exchange E-mail Upgrade	IT Upgrades	5	\$6,600	Utility Funds										\$6,600
	Utility Computer Replacements	IT Upgrades	5	\$5,900	Utility Funds	\$6,000	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$64,400
	SCADA Server Upgrades	IT Upgrades	5	\$18,500	Utility Funds										\$18,500
	Census RNI System	Census user interface for connection with towers and meters.	10		Utility Funds	\$32,000									\$32,000
	GIS Service Upgrade	GIS M Power software (replace Terra Spatial). This includes integration, software maint, outage management. Used for Elect dept & later WTR & SWR. Replaces Terra Spatial for Asset Tracking. Terra Spatial mandatory upgrade cost for 2023 would be \$35K	20	\$40,250	Utility Funds	\$32,400									\$72,650
	Utility Office Standing Desks	Three Standing Desk plus additional items for setup. Stands, extension cords, etc.	20	\$6,000	Utility Funds										\$6,000
PU - Administration & I/T Total						\$70,400	\$6,000	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$208,550

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
PU - Electric Utility	Electric Line Move/Rebuild/Replace Program	On-going rebuilding and replacing of electric lines, facilitate road moves and reconstruction projects, replace cutouts, voltage regulators, reclosers, distribution transformers, utility poles. May also represent CWIP. Annual investment in our energy grid to maintain system reliability, safety, and customer	30+	\$1,500,000	Utility Funds	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$19,000,000
	Replace re-closures	Convert from mechanical style to electronic. Substation 2	20	\$60,000	Utility Funds	\$60,000									\$120,000
	Construct Storage Facility	Facility needed to store Utility materials out of the elements. Grading land in 2023. Construct building in future years	50+	\$200,000	Utility Funds			\$800,000							\$1,000,000
	Construct Substation #6	Construct substation to serve ANR expansion, surrounding area. Includes Forester Eng. system study. Project needs to be completed by August 2025. (\$5.5M estimated just to construct just the Substation, not including construction/upgrades of the surrounding area lines). Conditional upon ATC deciding on a publicly-owned facility.	50+	\$2,000,000	ANR, Utility Funds	\$2,500,000	\$1,000,000								\$5,500,000
PU - Electric Utility				\$3,760,000		\$4,060,000	\$3,000,000	\$2,800,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$25,620,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2023 Budget	Funding	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
WWTP	Grit Pump	Purchase grit pump. This will serve as a back-up to ensure we have limited down time.	20	\$15,000	Utility Funds										\$15,000
	Roof Railings	Installation of railings for safety. (Continuation of project)	20		Utility Funds	\$10,000		\$10,000		\$10,000					\$30,000
	Secondary Digester Cover	Rehab secondary digester cover.	20		Utility Funds				\$200,000						\$200,000
	Asphalt Driveway Maintenance	Crack filling	15		Utility Funds			\$2,500					\$2,500		\$5,000
	Chiller / AC Unit	Install new chiller for the main service building. Replace the chiller in the service building. The current failed and needs to be replaced.	20	\$40,000	Utility Funds										\$40,000
	Bar Screen	Rehab Bar Screen	20		Utility Funds			\$200,000							\$200,000
	Raw Pump Building - New double doors	Install new double doors.	20		Utility Funds		\$10,000								\$10,000
	Grit System and Grit Washer	Air Compressor. Replace the existing air compressor due to age.	20	\$7,000	Utility Funds						\$600,000				\$607,000
	Primary Clarifier	Rehab Clarifier. Maintenance	20		Utility Funds		\$140,000								\$140,000
	Secondary Clarifier	Rehab Secondary Clarifier. Maintenance	20	\$130,000	Utility Funds			\$140,000							\$270,000
PU - WWTP						\$10,000	\$150,000	\$352,500	\$200,000	\$10,000	\$600,000	\$0	\$2,500	\$0	\$1,517,000

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

Fund	Fund Description	Projected Fund Balance 01/01/2023	Projected Total Revenues	Projected Total Expenditures	Rev over Exp	Projected Fund Balance 12/31/2023	2023 Property Tax Contribution
10	General Fund	3,265,030	7,836,979	7,836,979	-	3,265,030	2,214,695
30	Debt Service Fund	5,484	453,860	454,313	(453)	5,031	453,860
40	City Capital Fund	1,182,868	1,191,400	1,376,155	(184,755)	998,113	1,026,669
Special Revenue Funds							
20	Committed Fund	286,787	184,800	172,800	12,000	298,787	-
21	Revolving Loan Fund	2,418,394	47,454	4,567	42,887	2,461,281	-
22	USDA Revolving Loan Fund	405,921	3,426	-	3,426	409,347	-
24	Garbage & Recycling Fund	6,777	535,727	518,835	16,892	23,669	130,000
25	Housing CDBG Fund	636,096	1,200	1,500	(300)	635,796	-
26	Water Sewer Lateral RLF	502,530	6,025	2,644	3,381	505,911	-
41	TIF 4	(923,001)	2,763,086	2,087,597	675,489	(247,512)	-
42	TIF 5	(123,955)	334,107	987,505	(653,398)	(777,353)	-
43	TIF 6	(821,917)	182,764	105,779	76,985	(744,932)	-
65	Stormwater Utility	(73,943)	147,722	147,722	-	(73,943)	73,861
80	American Rescue Plan Fund	16,579	376,000	371,000	5,000	21,579	-
Internal Service Funds							
71	Health Fund	2,465,108	1,215,950	1,418,022	(202,072)	2,263,036	604,395
72	Risk Fund	212,496	310,661	302,032	8,629	221,125	168,825
Total Governmental Funds		9,461,254	15,591,161	15,787,450	(196,289)	9,264,965	4,672,305
60	Electric Utility-Op	90,790,977	28,183,500	27,868,148	315,352	91,106,329	-
62	Water Utility		2,382,715	1,928,111	454,604	454,604	-
63	Sewer Utility		2,553,173	2,148,570	404,603	404,603	-
64	Utility Admin		-	-	-	-	-
Enterprise Utility		90,790,977	33,119,388	31,944,829	1,174,559	91,965,536	-
All Funds Total		100,252,231	48,710,549	47,732,279	978,270	101,230,501	4,672,305

General Government Revenue

	GENERAL LEDGER	DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Tax Levy	10-00-411100-000	Tax Levy	4,308,042	4,408,043	4,508,042	4,508,042	4,508,042	4,672,305
Taxes (Non Property)	10-00-411400-000	Mobile Home Fees	39,050	38,762	40,000	25,706	36,386	38,000
	10-00-412100-000	Public Room Tax-Retained (2020 & forward)	44,532	74,378	58,000	42,192	65,000	65,000
	10-00-412101-000	Ommitted Tax	8,733	-	-	-	-	-
	10-00-412220-000	Sales Tax-Retained	26	49	50	22	50	50
	10-00-413100-000	Municipal Utility PILOT	801,140	771,021	835,000	407,500	815,000	815,000
	10-00-413200-000	Housing Authority PILOT	15,919	15,741	15,300	-	15,300	15,300
	10-00-418000-000	Delinquent Interest- Personal Prop Tax	76	538	100	183	183	100
	10-00-418001-000	Ag Use Value Penalty	2,225	157	-	-	-	-
	10-00-419000-000	Tax Chargeback	351	-	-	-	-	-
InterGovernmental Revenue	10-00-434100-000	Shared Revenues	716,742	710,951	706,879	166,691	706,879	703,647
	10-00-434101-000	Personal Property Tax Aid	9,251	-	9,251	9,251	9,251	9,000
	10-00-434200-000	Fire Insurance Tax (2% Fire	35,654	38,046	35,000	39,243	39,243	35,000
	10-00-434300-000	Exempt Computer Aid	44,037	44,037	44,037	44,037	44,037	44,037
	10-00-434302-000	Cable Franchise Fee Aid	10,314	20,729	20,729	20,729	20,729	20,729
	10-00-435210-000	WI Grant-Police Training	2,560	2,080	2,500	-	2,100	2,100
	10-00-435211-000	WI Grant-Police	4,727	-	-	-	-	-
	10-00-435310-000	WI Grant-Gen Transp Aid	403,879	392,781	427,000	307,052	409,403	417,191
	10-00-435330-000	WI Grant-Oth Hwy Aid	16,782	16,855	-	12,662	16,883	16,904
	24-00-435450-000	RECYL-WI Grant-Recycling	-	-	Moved to Fund 24	-	-	-
	10-00-435700-000	WI Grant-Libraries	-	1,008	-	-	-	-
	10-00-435290-000	WI Grant-EMS FAP	1,742	-	-	25,846	25,846	2,500
	10-00-435291-000	WI Grant-Fire Dept	923	-	-	1,870	1,870	1,500
	10-00-436100-000	WI Pymt- Muni Service Aid	1,232	1,216	1,200	1,542	1,542	1,200
	10-00-437900-000	County Grant-Library System	214,040	234,779	231,782	231,783	231,783	242,366
10-00-437902-000	County & Local Grant-Police	1,548	14,328	1,200	4,938	4,938	1,200	
Licenses and Permits	10-00-441000-000	Liquor Lic /Publ Fees	24,155	14,886	15,000	25,282	25,282	15,000
	10-00-441001-000	Operator Licenses	6,597	6,592	6,600	5,635	6,600	6,600
	10-00-441002-000	Cigarette Licenses	1,050	1,200	1,100	950	1,000	1,100
	10-00-441003-000	Mobile Home Park License	410	400	400	200	400	400
	10-00-441004-000	Transient Merchant Permits	150	600	500	225	500	500
	10-00-441005-000	Cable Franchise Fee	92,179	82,846	90,000	60,453	80,000	90,000
	10-00-441006-000	Room Tax Permits	4	1	-	3	3	-
	10-00-442000-000	Dog Licenses-Retained	3,500	3,510	3,500	2,288	3,500	3,500
	10-00-442001-000	Chicken Licenses	-	28	100	138	138	100
	10-00-443000-000	Bldg Permits	53,732	65,203	110,000	46,009	90,000	100,000
	10-00-444000-000	Plan Comm/Zoning Permits&Fees	4,065	9,475	7,500	4,095	7,500	7,500
	10-00-449000-000	Fire Permits	785	765	900	900	900	900
	10-00-449001-000	Fire Works Permits	-	-	-	-	-	-
	10-00-449003-000	Street Use Permits	50	175	150	150	150	150
Fines, Forfeits & Penalties	10-00-451000-000	Municipal Court Fines	70,253	80,462	65,000	53,893	65,000	65,000
	10-00-451001-000	Court Fines&Costs	1,189	1,848	2,000	1,171	1,800	1,800
	10-00-451002-000	Traffic Bureau Fines	14,683	14,572	13,000	11,351	13,000	13,000
	10-00-451003-000	Dog License Penalties	870	540	400	1,080	1,080	400
	10-00-451004-000	Other Penalties	-	-	20	-	-	-
	10-00-452233-000	Restitution-General	-	179	500	-	-	-

General Government Revenue

	GENERAL LEDGER	DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Public Charges for Services	10-00-461000-000	Clerk-Treas Fees	6,098	6,185	5,800	4,528	5,800	5,800
	10-00-462100-000	Police Dpt Fees	4,900	16,609	15,000	2,990	5,000	5,000
	10-00-462101-000	Police Dpt-CCW Class Fees	(120)	-	-	-	-	-
	10-00-462200-000	Fire Dpt Serv Fees	510	1,366	-	5	5	-
	10-00-462300-000	Ambulance Serv Fees	20,023	32,614	25,000	15,842	25,000	25,000
	10-00-462301-000	Rescue Serv Fees	292	1,274	900	635	900	900
	10-00-462900-000	Site CleanUp Fees	25	-	-	-	-	-
	10-00-462901-000	Weights&Measures Fees	3,200	3,600	3,600	(269)	3,600	3,600
	10-00-463100-000	Snow Removal Fees	40	-	50	-	-	-
	10-00-464400-000	Weed Cutting Fees	-	-	-	-	-	-
10-00-465400-000	Cemetery Serv Fees	9,800	15,350	8,500	13,500	15,000	9,000	
Public Charges for Leisure	10-00-467100-000	Library Fees	3,712	2,912	3,000	4,901	5,500	7,500
	10-00-467200-000	Park Reserv Fees	3,963	8,290	8,500	8,290	8,500	8,500
	10-00-467430-000	Youth Comm Center Rental Fe	910	1,541	1,200	910	1,200	1,200
	10-00-467500-000	Aquatic Fees	35,645	83,557	85,000	90,531	90,531	90,000
	10-00-467501-000	Aquatic Concess sales	8,848	27,280	30,000	30,258	30,258	30,000
	10-00-467502-000	Golf Course Fees	48,458	62,761	52,000	48,976	55,000	61,000
	10-00-467503-000	Ski Hill Fees	-	-	-	-	-	-
	10-00-467504-000	Swim Lessons	-	5,458	5,000	4,196	4,196	4,500
	10-00-468100-000	Timber Sales	7,000	-	-	-	-	-
IntGovt Charges for Services	10-00-473210-000	Police Liaison Serv-H.S.	18,159	14,425	42,000	11,605	30,000	42,000
	10-00-473220-000	Police Services-County Govt	10,856	-	-	-	-	-
	72-00-473230-000	Work Comp Ins-Town of Plymouth	-	-	Moved to Fund 72	-	-	-
	10-00-473230-000	Fire Serv-Town of Plymouth	84,333	98,861	90,000	26,269	90,000	90,000
	10-00-473400-000	Incinerator Services	4,255	4,270	4,500	-	4,500	4,500
	10-00-473900-000	Life Guard Serv-H.S.	-	-	6,300	-	-	-
Miscellaneous	10-00-481100-000	Interest on Invest	73,944	20,632	10,000	17,616	25,000	30,000
	10-00-481300-000	Interest on Invest-Spec Ass	-	-	100	58	100	100
	10-00-482000-000	Rent-City Hall	-	800	250	-	-	250
	10-00-482005-000	Rent-Property	950	950	950	-	1,200	1,200
	10-00-483070-000	Sale-DPW Scrap Mtls	1,451	2,769	1,100	1,922	2,000	1,500
	10-00-483090-000	Sale-Other Equip&Prop	5,160	606	-	5,557	5,557	2,500
	10-00-484200-000	Ins Recovery-Police	12,354	-	-	-	-	-
	10-00-484300-000	Ins Recovery-Streets	-	-	-	-	-	-
	10-00-484400-000	Ins-Recoveries-Other	2,277	-	-	-	-	-
	10-00-485000-000	Donations-Fire Dpt	2,984	-	1,000	47	47	1,000
	10-00-485007-000	Donations-Chamber Flowers	1,600	1,760	1,500	-	-	1,500
	10-00-485009-000	Donations-Police	538	-	500	764	764	500
	20-00-485010-000	Donations-Parks&Playgrounds	-	-	Moved to Fund 20	-	-	-
	10-00-485011-000	Donations-Ice Shack	-	54	100	316	316	100
	10-00-485012-000	Donations-Library	2,413	1,966	750	-	-	750
10-00-489001-0000	Misc Revenue	1	-	-	-	-	-	

Summary of Categories	ACTUAL 2020	ACTUAL 2021	BUDGETED 2022	YTD 8/31/22	PROJECTED 2022	BUDGET 2023
Tax Levy (Local Property Tax)	4,308,042	4,408,043	4,508,042	4,508,042	4,508,042	4,672,305
Taxes (Non Property)	912,052	900,646	948,450	475,603	931,919	933,450
InterGovernmental Revenue	1,463,431	1,476,812	1,479,578	865,646	1,514,505	1,497,375
Licenses & Permits	186,677	185,680	235,750	146,328	215,973	225,750
Fines,Forfeits & Penalties	86,995	97,601	80,920	67,495	80,880	80,200
Public Charges for Services	44,768	76,998	58,850	37,231	55,305	49,300
Public Charges for Leisure	104,823	191,798	184,700	188,062	195,185	202,700
IntGovt Charges for Services	117,603	117,556	142,800	37,874	124,500	136,500
Miscellaneous Revenue	29,537	29,537	16,250	26,279	34,983	39,400
TOTAL REVENUE	7,253,930	7,484,672	7,655,340	6,352,559	7,661,292	7,836,979

General Government Expenditures

Mayor

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-51-514010-100	7,217	7,217	7,200	4,708	7,200	7,200
FICA	10-51-514010-151	552	552	551	360	551	551
OTHER	10-51-514010-120	285	263	1,000	88	250	1,000
TOTAL MAYOR		8,054	8,032	8,751	5,155	8,001	8,751

Common Council

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-51-511000-100	28,817	28,234	28,800	18,750	28,350	28,800
FICA	10-51-511000-151	2,205	2,160	2,206	1434.38	2,168	2,203
OTHER	10-51-511000-120	36,705	7,022	13,500	10908.64	13,500	13,500
TOTAL COMMON COUNCIL		67,727	37,416	44,506	31,093	44,018	44,503

Municipal Court

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-52-512000-100	28,367	29,444	29,590	22,634	29,661	30,197
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	3,059	4,461	3,631	2,809	4,370	3,796
OPERATIONS & MAINT	10-52-512000-310	1,519	2,842	2,700	1,028	2,000	2,700
PAYMENTS TO CTY & STATE	10-52-512000-500	26,965	27,537	24,000	18,670	26,000	26,000
TOTAL MUNICIPAL COURT		59,910	64,284	59,921	45,141	62,031	62,693

CITY CLERK-TREASURER

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-55-514020-100	156,839	109,451	145,484	88,872	142,131	149,169
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	65,763	57,684	97,023	33,382	102,576	81,751
MILEAGE, MEETINGS, EDU	10-55-514020-120	1,314	2,427	4,000	565	2,195	3,000
PAYROLL/SOFTWARE FEES	10-55-515000-205						
SERVICE CONTRACTS	10-55-514020-210						
PROFESSIONAL FEES	10-55-515001-200	24,575	33,690	33,000	20,343	34,650	34,000
GASB 34	10-50-515002-200	1,425	0	0	0	0	0
OP SUPPLIES CLERK	10-55-51XXXX-310	9,505	16,267	8,000	7,435	13,000	14,100
TAX PAYMENTS - ANNEXED LAND	10-55-519800-300	1,507	0	0	0	0	0
TOTAL CLERK-TREASURER		260,928	219,519	287,507	150,598	294,552	282,020

ELECTIONS

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
ELECTIONS	10-56-514400-XXX						
WAGES	10-56-514400-XXX	7,997	2,252	6,663	5,378	8,000	2,067
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	165	35	510	384	510	158
OPERATIONS & MAINT	10-56-514400-XXX	12,629	1,767	8,000	2,907	5,200	5,200
TOTAL ELECTIONS		20,791	4,054	15,173	8,668	13,710	7,425

Office of City Administrator/Utilities Manager

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
WAGES	10-50-514000-100	67,196	127,687	107,109	38,407	84,609	108,168
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	40,372	43,770	43,644	11,738	34,431	38,432
OPERATIONS & MAINT	10-50-514000-310	220	62	775	82	500	500
MILEAGE, MEETINGS, & EDUCATION	10-50-514000-120	584	7,223	5,000	50	1,250	5,000
TOTAL ADMINISTRATOR		108,372	178,742	156,528	50,277	120,790	152,100

City Attorney

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
CONTRACT CITY ATTORNEY/LEGAL	10-50-513000-200	70,723	81,741	65,000	37,403	70,000	70,000
TOTAL CITY ATTORNEY		70,723	81,741	65,000	37,403	70,000	70,000

ASSESSOR

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
CONTRACT SERVICES	10-50-515200-200	21,339	25,671	131,000	108,180	131,000	26,500
OPERATIONS & MAINT	10-50-515200-310	31		0			
BOARD OF REVIEW	10-50-515201-200	97	45	200	0	200	200
MANUFACTURING ASSESSMENT	10-50-515200-500	8,292	8,451	8,500	8,241	8,241	8,500
TOTAL ASSESSOR		29,759	34,167	139,700	116,421	139,441	35,200

Building Inspector & Zoning Administrator

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
BI CONTRACT SERVICES	10-50-524002-200	47,998	57,450	98,000	39,886	60,000	90,000
BI TITLE 15 CODE ADMINISTRATION	10-50-524003-200	1,110		1,500	0	1,500	1,500
BI OPERATING SUPPLIES	10-50-524002-310	818		250	1,040	1,250	500
ZONING ADMINISTRATIVE SERVICES	10-50-524005-200	11,606	10,570	12,461	8,100	13,200	14,400
ZONING OPERATING SUPPLIES	10-50-524005-310	73	1,095	500	15.17	50	500
TOTAL BLD INSPEC/ZONING ADMIN		61,605	69,115	112,711	49,041	76,000	106,900

Miscellaneous General Government

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
CONTINGENT FUND	10-50-517000-000	0	0	77,000	0	77,000	78,000
CITY HALL OPERATIONS & MAINT	10-92-516000-XXX	32,671	27,896	34,000	12,581	24,000	34,000
CITY HALL UTILITIES & PHONE	10-92-516000-	39,980	46,948	48,000	32,207	54,309	55,000
CABLE TV EXPENSE	10-50-553006-520	77,050	48,950	48,950	32,633	48,950	48,950
DEBT SERVICE TRANSFER	10-50-592001-520	503,588	463,345	370,000	370,000	370,000	453,860
CAPITAL FUND TRANSFER	10-50-592000-520	1,135,000	1,151,623	914,720	914,720	914,720	1,026,669
TOTAL MISCELLANEOUS		1,788,289	1,738,762	1,492,670	1,362,142	1,488,979	1,696,479

Employee Benefits

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
UNEMPLOYMENT COMP	10-50-519380-515	5,269	9,331	1,500	0	1,500	1,500
RISK INSURANCE	10-50-519380-954	24,187	26,528	29,144	29,144	29,144	28,960
TOTAL EMPLOYEE BENEFITS		29,456	35,859	30,644	29,144	30,644	30,460

Unclassified

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
CEMETERY	10-60-549100-410	692	3,698	2,000	200	500	2,000
RISK INSURANCE	10-60-549100-954	2,134	2,609	2,489	3,592	3,592	1,730
GIS & MAPS	10-63-569009-200	0	0	0	0	0	0
LIQUOR LICENSE PUB FEE	10-55-514020-300	698	0	650	0	650	650
UNCOLLECTED ACCOUNTS	10-55-519100-300	6,614	0	100	0	0	100
TOTAL UNCLASSIFIED		10,138	6,307	5,239	3,793	4,742	4,480

Conservation & Development

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
PLAN COMMISSION/BOA	10-63-569008-500	155	159	0	121	200	200
RDA CONTRIBUTION	10-50-579905-520	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL CONSERVATION/DEVELOPMENT		7,655	7,659	7,500	7,621	7,700	7,700

Computer/IT Services

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description		General Ledger					
WAGES	10-95-514500-100	50,311	44,319	44,802	28,777	44,802	46,146
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	11,628	9,595	10,535	5,954	9,430	10,017
HARDWARE MAINTENANCE	10-95-514500-310		105	1,700	173	500	450
SOFTWARE MAINTENANCE	10-95-5XXXXX-205	29,531	26,775	42,400	26,223	35,000	35,650
EQUIPMENT/REPAIRS	10-95-5XXXXX-405	6,788	9,015	9,400	5,940	6,500	10,500
SHARED SERVICE ALLOCATION	10-95-514500-995	9,688	13,388	13,600	375	27,300	31,613
TOTAL IT SERVICES		107,946	103,197	122,437	67,442	123,532	134,376

Police Department

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-80-521000-100	1,223,024	1,276,000	1,303,700	828,168	1,284,129	1,358,370
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	578,994	505,299	529,879	285,345	471,442	510,537
CROSSING GUARD WAGES	10-81-521000-100	2,809	4,479	4,983	2,783	4,638	4,613
FICA - CROSSING GUARD	10-81-521000-151	215	343	381	213	307	353
RECORDS PERSON WAGES	10-82-521000-100	94,207	104,185	101,630	58,104	89,228	106,865
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	19,055	17,288	14,557	15,776	12,060	14,391
SPECIAL EVENT WAGES	10-80-521001-100	0	0	8,500	0	20,000	
POLICE TRAINING	10-80-521000-120	7,019	19,078	13,590	12,089	13,374	18,000
UNIFORM ALLOWANCES	10-80-521000-130	16,034	18,586	12,400	14,813	20,415	14,900
POLICE SUPPLIES	10-80-521000-300	13,859	6,561	12,000	9,207	9,489	15,000
OFFICE SUPPLIES	10-80-521000-310	10,607	7,837	10,700	6,144	7,749	12,300
GASOLINE	10-80-521000-320	21,839	30,765	45,500	23,272	40,000	45,500
VEHICLE MAINTENANCE	10-80-521000-321	15,199	10,759	13,500	11,680	12,984	15,500
TELEPHONE	10-80-521000-510	4,906	5,807	5,400	3,944	5,400	5,400
RISK INSURANCE	10-80-521000-954	43,211	57,291	50,700	50,700	50,700	40,534
EVIDENCE SUPPLIES	10-80-521001-300	670	631	700	639	662	700
BICYCLE PATROL	10-80-521001-321	688	370	1,100	0	900	1,100
RADIO MAINTENANCE	10-80-521001-510	551	2,807	600	0	600	600
PHOTOGRAPHY	10-80-521002-300	0	0	200	27	200	200
MOTORCYCLE	CLOSED	179	0	0	0	0	0
OWI/TRAFFIC BUREAU	10-80-521005-310	1,326	837	800	684	1,079	800
TOTAL POLICE DEPARTMENT		2,054,392	2,068,923	2,130,820	1,323,588	2,045,356	2,165,663

Fire Department

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-85-522000-100	169,042	170,277	189,055	120,642	202,021	190,715
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	51,655	45,930	51,040	28,333	47,608	46,651
EDUCATION/TRAINING	10-85-522000-120	12,320	11,866	10,000	7,671	10,171	12,500
UNIFORM/DUES	10-85-522000-130	6,421	5,108	3,500	5,494	5,894	5,000
CONTRACT INSPECTIONS	10-85-522000-200	10		1,000	0	-	0
OFFICE SUPPLIES	10-85-522000-310	1,902	2,808	2,500	1,992	2,992	3,000
GAS & OIL	10-85-522000-320	3,578	4,859	9,425	6,125	10,125	10,000
TRUCK REPAIR	10-85-522000-321	42,392	32,275	29,000	33,605	35,000	35,000
EQUIPMENT & REPAIRS	10-85-522000-410	18,489	23,030	28,000	16,846	30,199	32,500
TELEPHONE	10-85-522000-510	1,435	3,890	2,400	4,400	5,405	5,000
ACCIDENT INSURANCE	10-85-522000-515	7,009	6,803	6,700	6,729	6,729	6,729
RISK INSURANCE	10-85-522000-954	7,442	10,661	8,682	8,682	8,682	5,923
HEALTH MAINTENANCE	10-85-522001-200	857	8,810	2,000	1,500	2,100	2,500
PAGER REPAIRS	10-85-522001-410	3,919	2,865	2,000	2,148	2,448	3,000
RETIREMENT PROGRAM	10-85-522002-515	9,573	12,643	12,500	0	12,500	12,500
FIRE DEPT RECOGNITION	10-85-522015-130	4,410	6,105	4,500	6,861	6,861	4,700
FIRE PREVENTION	10-85-522015-300	26	376	2,000	575	1,775	2,250
MEDICAL SUPPLIES	10-85-523000-300	9,144	9,583	9,500	12,755	13,255	10,500
FIRE INVESTIGATION EDU	CLOSED						
TOTAL FIRE DEPARTMENT		349,624	357,889	373,802	264,358	403,765	388,468

Miscellaneous Public Safety

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WEIGHTS & MEASURES	10-50-524-004-200	3,200	3,600	3,600	3,600	3,600	3,600
WEED CUTTING	10-60-536400-410	-	-	-	-	-	-
CIVIL DEFENSE	10-80-525000-120	4,497	4,095	5,000	4,141	5,500	6,000
ANIMAL CONTROL	10-80-541000-200	-	-	250	-	-	250
TOTAL MISC. PUBLIC SAFETY		7,697	7,695	8,850	7,741	9,100	9,850

DPW Management

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	VARIOUS	109,521	129,573	125,275	100,536	125,818	126,362
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	53,399	62,908	55,363	34,156	59,029	48,460
EDUCATION/DUES	10-61-539200-120	727	804	1,600	1,330	1,650	1,600
CDL DRUG/ALCOHOL TESTING	10-61-539200-130	260	547	500	220	220	500
OPERATIONS & MAINT	10-61-539200-XXX	2,853	145	500	1,481	1,481	1,000
TOTAL DPW MANAGEMENT		166,760	193,977	183,238	137,723	188,198	177,922

Department of Public Works

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
REPAIR OF STREETS	10-60-533100-410	4,320	8,995	10,000	4,539	10,000	10,000
RISK INSURANCE	10-60-533100-954	34,958	42,919	41,496	43,833	43,833	35,850
SNOW & ICE REMOVAL	10-60-533120-410	54,896	63,470	80,000	59,519	79,000	79,680
TREE CONTROL	10-60-533130-410	9,974	6,158	7,000	5,636	7,000	7,450
STREET SIGNS	10-60-533140-410	17,855	11,070	20,000	15,114	20,200	20,400
BRIDGES & GUARDRAILS	10-60-533160-410	2,474	1,688	1,600	0	1,700	1,750
STREET LIGHTING	10-60-534200-505	122,421	122,472	120,000	71,500	125,000	120,000
SIDEWALKS & CROSSWALKS	10-60-534320-410	-	-	-	-	-	-
PARKING LOTS	10-60-534500-400	1,747	2,862	2,300	1,143	1,900	2,300
GAS & OIL PUBLIC WORKS	10-62-539000-320	31,667	40,965	56,875	29,056	56,875	58,000
STREET MACHINERY	10-62-539000-410	30,902	47,104	43,000	31,066	48,000	44,000
GARAGE UTILITIES/PHONE	10-62-539000-505/510	7,069	9,657	8,000	8,637	13,000	14,000
GARAGE OPERATIONS/MAINT	10-62-539001-410	17,045	21,414	12,000	18,957	22,000	22,000
GF TRANSFER TO SWU FUND	10-50-592010-520		88,126	60,000	60,000	120,000	73,861
WAGES - LABOR POOL	VARIOUS	396,277	439,325	472,961	317,996	474,327	475,264
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	221,508	236,068	270,958	138,890	300,325	214,774
TOTAL DPW		953,113	1,110,802	1,206,190	805,885	1,323,160	1,179,329

TOTAL DPW		1,119,873	1,304,779	1,389,428	943,608	1,511,358	1,357,250
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Sanitation

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
Waste Disposal - Transfer from General Fund		142,076	110,000	117,847	117,847	117,847	130,000
Landfill - Oper & Maint	10-60-536310-410	6,050	6,909	9,200	3,719	7,000	9,000
Incinerator - Oper & Maint	10-60-536314-410	15,115	10,191	8,000	4,256	7,500	7,500
TOTAL SANITATION		163,241	127,100	135,047	125,822	132,347	146,500

This information reports general fund portion only. See special revenue funds for garbage & recycling.

Library

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
WAGES	10-70-551100-100	300,842	286,724	309,487	206,450	296,753	322,016
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	67,024	86,480	90,230	50,229	83,234	81,622
RISK INSURANCE	10-70-551100-954	11,650	6,836	7,225	7,225	7,225	8,904
TELEPHONE	10-70-551106-510	2,109	2,494	2,100	1,524	2,300	2,400
HEAT	10-70-551107-505	2,191	2,797	3,000	2,718	4,200	5,000
ELECTRICITY/WATER/SEWER	10-70-551108-505	8,177	8,803	10,800	6,101	10,000	8,300
EQUIP & BLDG MAINTENANCE	10-70-551111-410	17,498	14,421	18,600	21,578	23,000	19,250
LIBRARY DIGITAL CONTENT	10-70-551112-400	9,283	10,610	10,500	8,864	10,500	10,500
LIBRARY BOOKS	10-70-551113-400	54,911	52,783	60,000	41,596	58,000	63,000
LIBRARY MATERIALS - OTHER	10-70-551115-400	(260)	1,097	500	32	400	500
LIBRARY AV	10-70-551114-400	11,158	13,386	11,000	7,849	12,500	13,000
MAGAZINE & NEWSPAPERS	10-70-551116-400	7,936	7,494	8,000	5,518	5,600	5,550
OFFICE SUPPLIES	10-70-551117-310	1,647	1,538	2,350	1,127	2,000	2,500
MATERIALS SUPPLIES	10-70-551118-300	6,673	6,192	5,500	4,337	5,700	5,700
MEMBERSHIPS	10-70-551119-130	599	551	800	726	726	800
PROGRAMS	10-70-551120-300	6,337	9,495	9,250	5,330	9,200	9,250
MARKETING	10-70-551121-300	431	510	1,000	655	1,000	1,000
MONARCH LIBRARY SYSTEM	10-70-551122-200	12,134	12,293	12,800	12,772	12,772	13,800
PROFESSIONAL DEVELOPMENT	10-70-551123-120	676	591	2,200	475	1,930	2,200
TRAVEL & MILEAGE	10-70-551124-120	224	47	900	172	400	900
COPY MACHINE	10-70-551125-210	4,091	3,015	3,400	2,585	4,000	4,000
OTHER/MISC	10-70-551126-310	543	314	500	95	1,300	1,300
COMBINED O&M	CLOSED	0	0	-			
Sub-Total		525,874	528,471	570,142	387,956	552,740	581,492
Library Expenses Found in Other Line-Items:							
MPIC & W/C insurance		5,756			Closed		
FRINGE BENEFITS (FICA, WRS, Health, Life)		87,048					
Sub-Total		92,804	0	0	0	0	0
TOTAL LIBRARY		618,678	528,471	570,142	387,956	552,740	581,492

Note: Previously fringe-benefits and risk management insurance were not reported directly in library budget. Starting in 2019, the budget breaks out the library expenditures in more detail.

Recreation & Leisure Services

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description	General Ledger						
GENERATIONS/PIC FUNDING	10-63-546000-200	125,600	128,100	131,517	109,400	131,517	135,685
YOUTH CENTER WAGES/CONTRACT	10-63-551900-200	12,775	12,800	12,800	6,400	12,800	12,800
YOUTH CENTER OPER & MAINT	10-63-551901-410	3,117	3,169	4,100	2,101	4,300	4,425
PARKS, PLAYGROUNDS, FIELDS	10-63-552000-XXX	34,268	38,948	40,000	29,181	40,000	47,000
RISK INSURANCE	10-60-552000-954	16,358	22,525	19,084	15,644	19,084	11,560
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	2,000	0	0	0
SKI HILL OPER & MAINT	10-63-554022-410	1,741	1,729	2,250	1,316	2,250	2,450
SKATING RINK WAGES	10-63-554030-100	0	764	1,852	656	850	787
SKATING RINK - FRINGE	10-63-554030-XXX	0	58	142	50	100	60
SKATING OPER & MAINT	10-63-554033-200	1,643	1,546	2,150	1,213	2,150	2,450
AQUATIC CENTER WAGES	10-64-554000-100	94,387	106,010	122,880	108,665	109,696	142,258
AQUATIC CENTER - FRINGE	10-64-554000-XXX	7,221	8,756	10,119	8,964	9,200	11,678
AQUATIC OPER & MAINT	10-64-554003-410	33,861	48,606	54,000	48,854	55,500	57,500
AQUATIC CONCESSIONS	10-64-554007-350	5,534	17,467	20,000	20,367	20,367	20,000
GOLF COURSE WAGES	10-65-554010-100	37,656	47,648	35,644	32,390	48,980	52,965
GOLF COURSE - FRINGE	10-65-554010-XXX	2,881	3,645	2,727	2,478	3,500	4,052
GOLF COURSE OPER & MAINT	10-65-554010-XXX	13,948	19,829	24,200	23,423	27,000	25,500
TOTAL REC/LEISURE DEPARTMENT		404,490	475,100	498,965	424,602	500,794	544,670

Summary of Accounts

		ACTUAL 2020	ACTUAL 2021	BUDGETED	YTD 8/31/22 2022	Projected	PROPOSED 2023
Description							
MAYOR & COMMON COUNCIL		75,781	45,448	53,257	36,248	52,019	53,254
MUNICIPAL COURT		59,910	64,284	59,921	45,141	62,031	62,693
CLERK-TREASURER		281,719	223,573	302,680	159,266	308,262	289,445
CITY ADMINISTRATOR		108,372	178,742	156,528	50,277	120,790	152,100
CONTRACTED GOVERNMENT SERVICES		162,087	185,023	317,411	202,865	285,441	212,100
MISCELLANEOUS GENERAL GOVERNMENT		196,950	173,619	251,333	117,979	247,345	258,590
POLICE DEPARTMENT		2,054,392	2,068,923	2,130,820	1,323,588	2,045,356	2,165,663
FIRE DEPARTMENT		349,624	357,889	373,802	264,358	403,765	388,468
MISCELLANEOUS PUBLIC SAFETY		7,697	7,695	8,850	7,741	9,100	9,850
COMPUTER / IT SERVICES		107,946	103,197	122,437	67,442	123,532	134,376
DEPARTMENT OF PUBLIC WORKS		1,119,873	1,304,779	1,389,428	943,608	1,511,358	1,357,250
SANITATION (Waste Disposal & Recycling)		163,241	127,100	135,047	125,822	132,347	146,500
PLYMOUTH LIBRARY		525,874	528,471	570,142	387,956	552,740	581,492
RECREATIONAL & LEISURE SERVICES		404,490	475,100	498,965	424,602	500,794	544,670
DEBT SERVICE		503,588	463,345	370,000	370,000	370,000	453,860
CAPITAL PROJECTS		1,135,000	1,151,623	914,720	914,720	914,720	1,026,669
TOTAL EXPENDITURES		7,256,544	7,458,811	7,655,341	5,441,614	7,639,601	7,836,979