

CITY OF PLYMOUTH

2025 Annual Budget



LETTER OF TRANSMITTAL

November 2024

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

2024 has been a year focused on preparing for the future. Key developments included the closure of TID#4, with an extension for affordable housing purposes, and the creation of TID#7 to drive development on the City's east side, adding multi-family housing, single-family housing, and commercial growth to Plymouth. The ad-hoc housing committee will finalize its housing study in December 2024, outlining future housing needs. Additionally, the City completed a sewer needs analysis on multiple development sites to support the growth anticipated by the housing study. We are also conducting a compensation and classification study to confirm and update employee wages.

Over the course of 2024, the City completed several significant projects. These include approving the purchase of a new fire truck (to be delivered in 2027), launching a new e-newsletter, expanding online self-service tools, initiating electric utility outage management software, planning for a new electric utility storage building, and completing the reconstruction of Forest Avenue. The City also reached an agreement with Cheese Capital Winter Park to rehabilitate Nutt Ski-Hill. In addition, the City kicked off the Mill Pond Dam project (planning for 2024-2025 and construction for 2025-2026). The project received a \$1 million earmark in the biennial state budget and a \$640,000 matching grant from the State Dam Grant Program.

The City also completed the installation of railroad crossing signals funded by the American Rescue Plan Act (ARPA). ARPA funding has supported portions of the Compensation and Classification Study, funded new SCBA tanks for the Fire Department in 2022, and funded fiber optic expansion to Well 11, Well 12, and the Sunset Lift Station in 2023. All ARPA funds are fully obligated.

Significant City projects planned for 2025 include the reconstruction of Collins St and Highland Avenue (north of Eastern), continued cybersecurity upgrades, pool floor improvements, and the purchase of several new DPW trucks along with a Spalding Road Saver to enhance road repair capabilities. Staff also plans to implement badger books for elections, improve police body cameras, and install an LED pedestrian crossing at Bruns Ave and Eastern Avenue. In addition, the complete closure of TID#4 after 2025 will provide an opportunity for levy relief for residents while enabling long-term capital project planning in 2026. The 2025 budget also funds a new Assistant City Administrator/Community Development Director position, an exciting addition to the Department Head team.

On the utility side, 2025 will see continued implementation of a new substation in the southern portion of our service territory, finalization of the Wastewater Treatment Plant Digester Roof Replacement, ongoing work on electric line upgrades, and construction of a storage facility for electric utility materials. While the Water and Wastewater Utilities are not planning rate increases in 2025, the Electric Utility prepares for a rate increase, the first since 2015.

As the City and Utility address longer equipment lead times, we continue to pursue strategies that maintain and improve the infrastructure, financial stability, and quality services of the City. The City of Plymouth remains committed to forward planning and preparing for the future.

2025 BUDGET

The 2025 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 2025 budget was prepared based on several parameters recommended by the Finance & Personnel Committee. The budget includes no increase to the water rates/sewer rates and a potential increase to the electric rates. The garbage fee increases as planned (10-year phase-in of garbage & recycling costs to special charge) by \$8.53 and an \$0.86 adjustment to the recycling fee. The 2025 budget includes a ~\$4.5 million total debt issuance for the general fund and enterprise funds, with first payment in 2026.

GENERAL FUND HIGHLIGHTS

Total annual revenue for the City of Plymouth General Fund totals \$8,265,384. The property tax levy decreases \$30,371. From an expense perspective, our budget includes a 3% payroll increase and targeted increases for specific positions. The employee contribution requirement for health insurance moves 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 2025 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 \$382,600 in 2025.

CAPITAL PROJECTS FUND

The Capital Projects Fund includes a General Fund contribution of \$1,008,988. An additional, \$142,000 of estimated revenue is also coming from the enacted half-percent sales tax for Sheboygan County and \$9,233 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 \$31,089,174. Purchased power is forecasted using information provided by WPPI. Total estimated expenses for the Utility is \$29,434,137. This does not include the Stormwater Utility.

SPECIAL REVENUE FUND

The garbage and recycling fund include a \$100.63 special fee for garbage and a \$38.97 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 2025 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 2024 and into 2025. We are confident the 2025 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 2025 Budget

Respectfully submitted,

Tim Blakeslee, City Administrator/Utilities Manager
Cathy Austin, P.E., Director of Public Works
Chris Russo, Finance Director

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LEADERSHIP & ORGANIZATIONAL CHART

Who We Are?

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



Elected Officials

Donald O. Pohlman, Mayor

John Nelson, Council President, 2nd District

Diane Gilson, Alderman, 1st District

Greg Hildebrand, Alderman, 1st District

Angie Matzdorf, Alderman, 2nd District

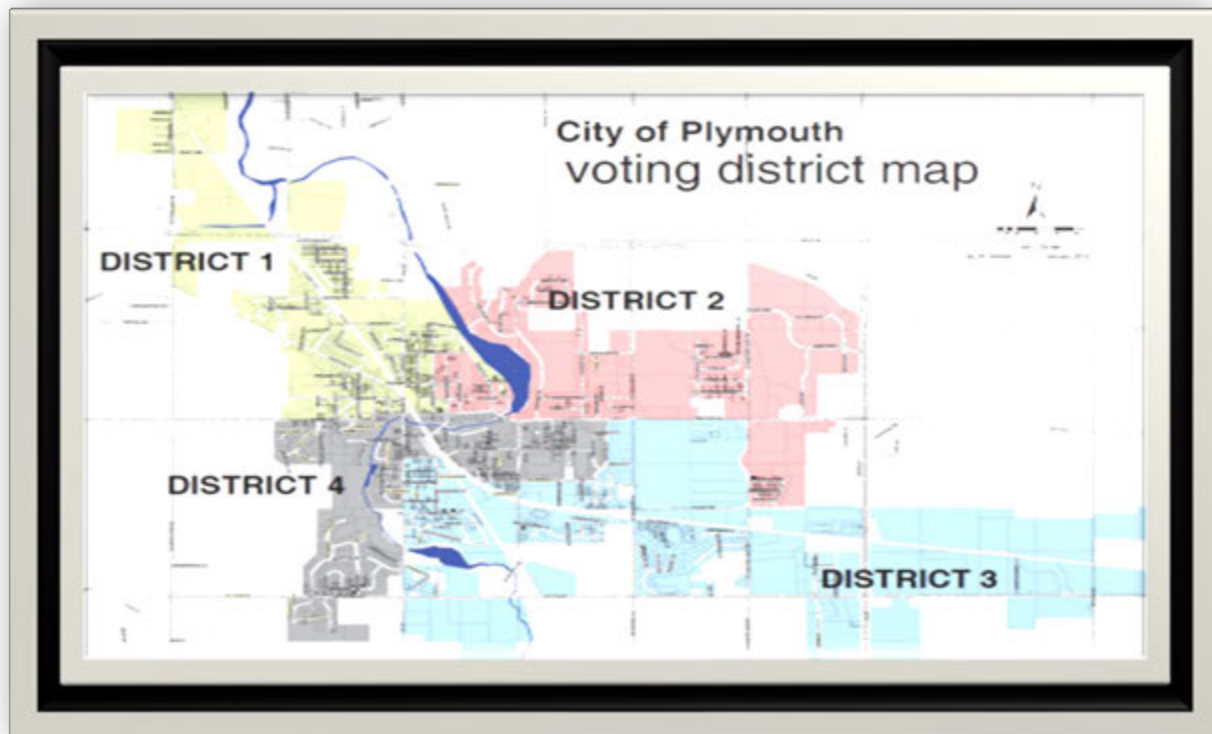
Jeffrey Tauscheck, Alderman, 3rd District

John Binder, Alderman, 3rd District

David Herrmann, Alderman, 4th District

Mike Penkwitz, Alderman, 4th District

Matthew Mooney, Municipal Judge



Municipal Staff

Chief Administrative Officer (CAO)

Tim Blakeslee, City Administrator/Utilities Manager*
 Vacant (New), Assistant City Administrator/Community Development Director*

City Clerk and Treasurer's Office

Paul Seymour, City Treasurer
 Anna Voigt, City Clerk

Fire Department

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

Police Department

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

Library

Leslie Jochman, Library Director

Public Works Department

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

Plymouth Utilities

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

*Shared positions between City/Utilities.

Municipal Facilities

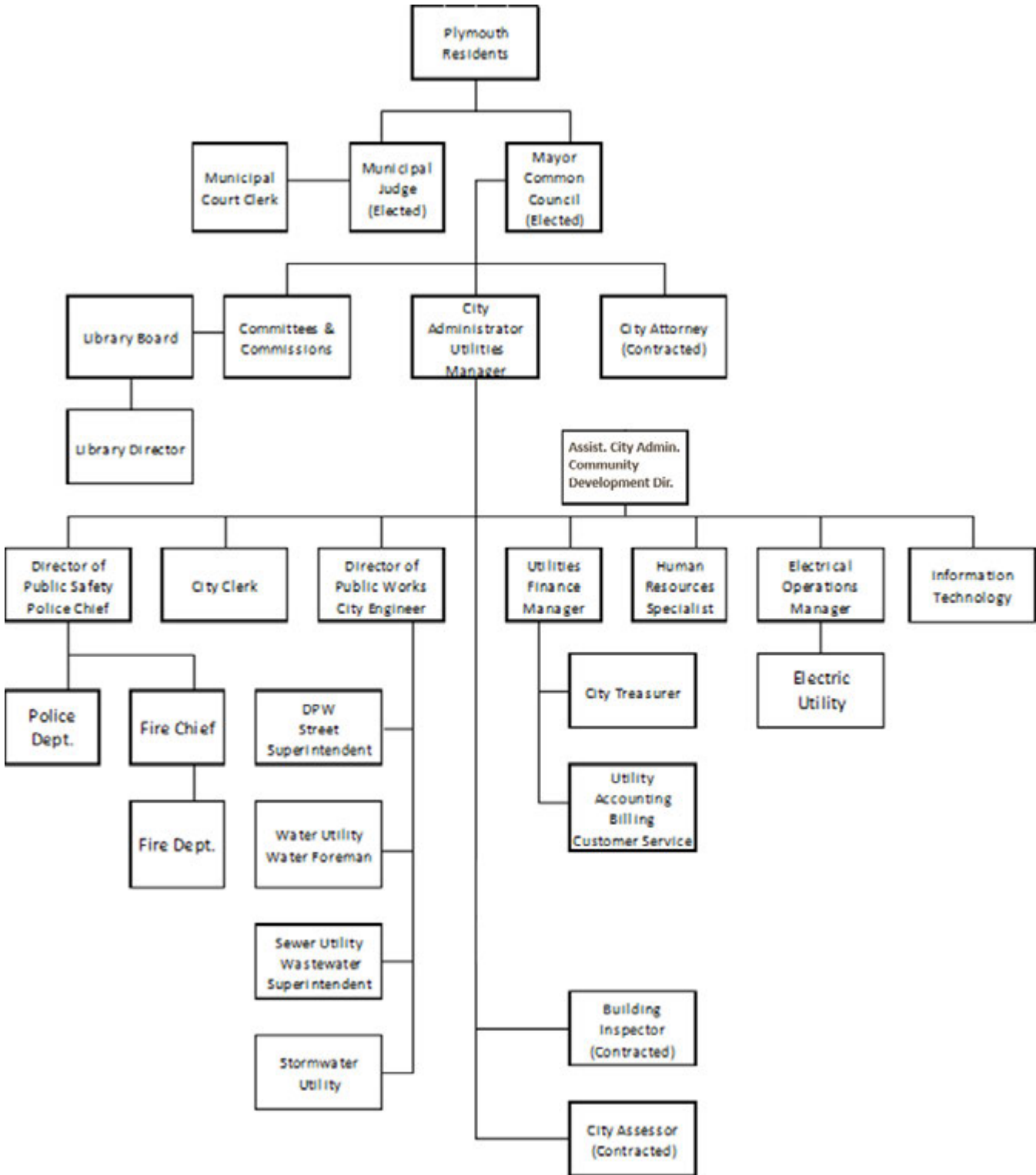
Plymouth City Hall
 128 Smith Street
 PO Box 107
 Plymouth, WI 53073
 Phone: (920) 893-1271

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

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

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

Organizational Chart



Our Philosophy

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

Mission, Vision, and Core Values

VISION:

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

MISSION:

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

CORE VALUES:

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



CITY OF PLYMOUTH ANNUAL BUDGET POLICIES

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

Annual Budget Policy

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

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



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

Debt Management Policy

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

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



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

Fund Balance Policy

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

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



Balance Requirements

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

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

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

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

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

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

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

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

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

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

Budget Principles

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

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



CITY OF PLYMOUTH 2025 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 2025 budget process:

CITY OF PLYMOUTH 2025 ANNUAL BUDGET CALENDAR	
DATE (2024)	MAJOR STEPS IN BUDGET PREPARATION
June 10th	City Administrator/Utilities Manager issues departmental request website for capital budget needs to Department Heads along with instructions. General budget guidelines are also provided.
June 10th	City Administrator/Utilities Manager distributes line-item request forms for operational needs along with instructions and initial direction.
July 15th	Department Heads submit capital budget requests (or updates) to the City Administrator/Utilities Manager. Significant potential new projects should be discussed with City Administrator/Utilities Manager ahead of time.
Late Summer/Fall	Committee reviews draft capital improvement plan (CIP requests. Department Heads may be requested to attend meetings.
August 9th	Department Heads return draft budget detail sheets and operational requests.
August 27th	Committee Budget Workshop (F&P or PW&U) – General Fund, Garbage & Recycling Fund, Debt Service Fund, Stormwater Utility Enterprise Fund
August 30th	Department narratives/activities/outputs are due to the City Administrator/Utilities Manager. This submission should also include 2024 department accomplishments and 2025 objectives/goals. City Administrator/Utilities Manager begins preparing draft budget documents and information for budget workshop meetings.
September 10th	Committee Budget Workshop (F&P or PW&U) – Capital Improvement Plan Budget, Small Fund Budgets
September 24th	Committee Budget Workshop (F&P or PW&U) – Utility Operating and Capital
October 8th	City Administrator/Utilities Manager provides updated draft budget and Capital Improvement Plan (CIP) to Finance & Personnel Committee. Committee reviews the draft budget and subsequently makes recommendations regarding the 2024 budget as may be needed.
October 8th or 29th	Finance and Personnel Committee Budget Workshop (if needed)
October 14th	Publication of public hearing notice in the official newspaper at least 15 days prior to the hearing.
November 12th	Common Council holds Public Hearing and formal approval of the final budget may occur.
November 26th	If necessary, Common Council continues discussion of budget and formally approves 2025 budget.
December 2024	
/January 2025	Distribution of final approved 2025 budget.

NOTES:

1. State statute, local ordinance and the City's budget development guidelines prescribe the process of budget review and adoption for the City of Plymouth. The laws require public input in the budget process, including the publishing of a budget summary in the local newspaper. Public input is always available during the Public Comment period of Common Council meetings and the official public hearing before the Common Council.
2. Following budget adoption, the budget may be amended only by a 2/3 majority vote of the Common Council. Such a majority is required both for additional appropriations and for changes/transfers between appropriations. Appropriations are defined as expenditure categories such as general government, public safety, capital improvement fund, etc. Formal budget changes (i.e. appropriations) are required to be published in the official newspaper within 10 days of approval.

CITY OF PLYMOUTH

DESCRIPTION OF CITY FUNDS & ACCOUNTING STRUCTURE

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

GOVERNMENTAL FUND TYPES

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

General Fund

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

Special Revenue Funds

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

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

Debt Service Fund

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES

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



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

Enterprise Funds

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

Internal Service Funds

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

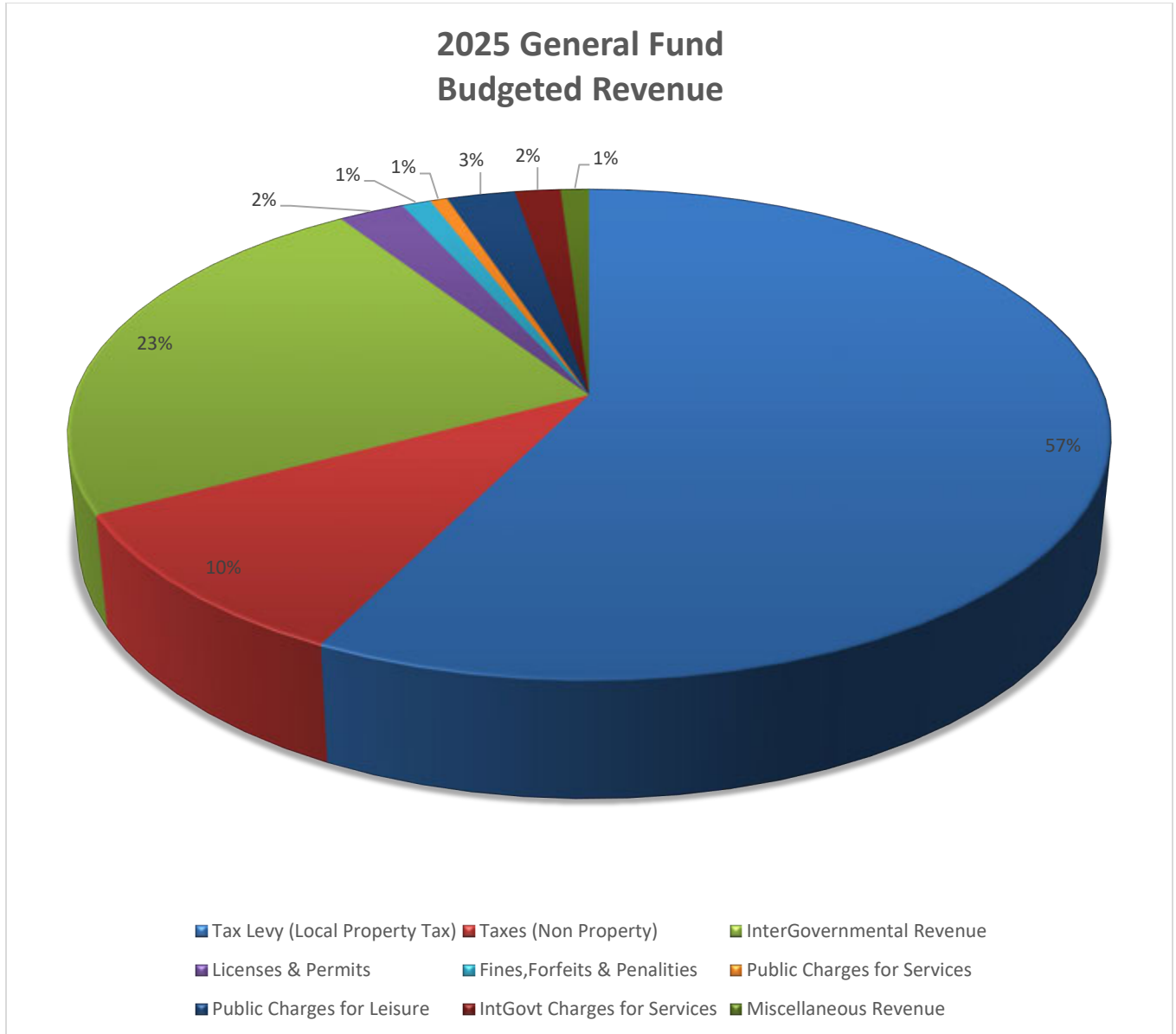


**GENERAL
FUND**

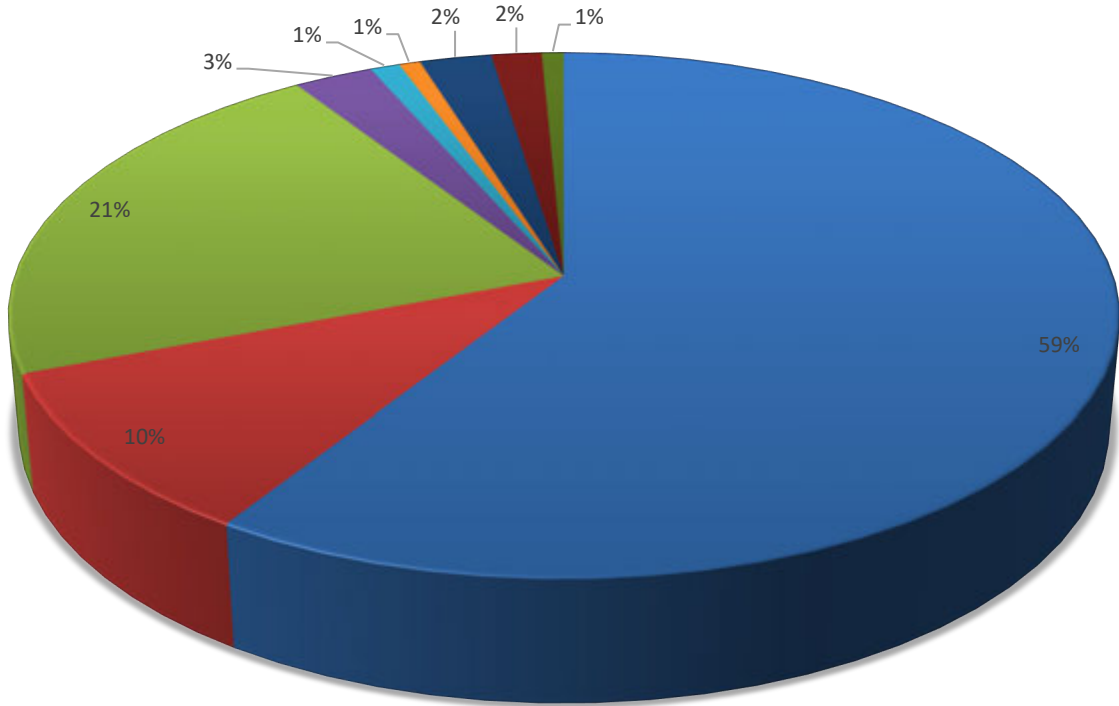


**CITY OF PLYMOUTH
GENERAL FUND REVENUE SOURCES AND TRENDS**

Property taxes (including personal property) represent the largest source of revenue for the General Fund, providing 57% of operating revenue. The second largest source is intergovernmental revenues (23%).

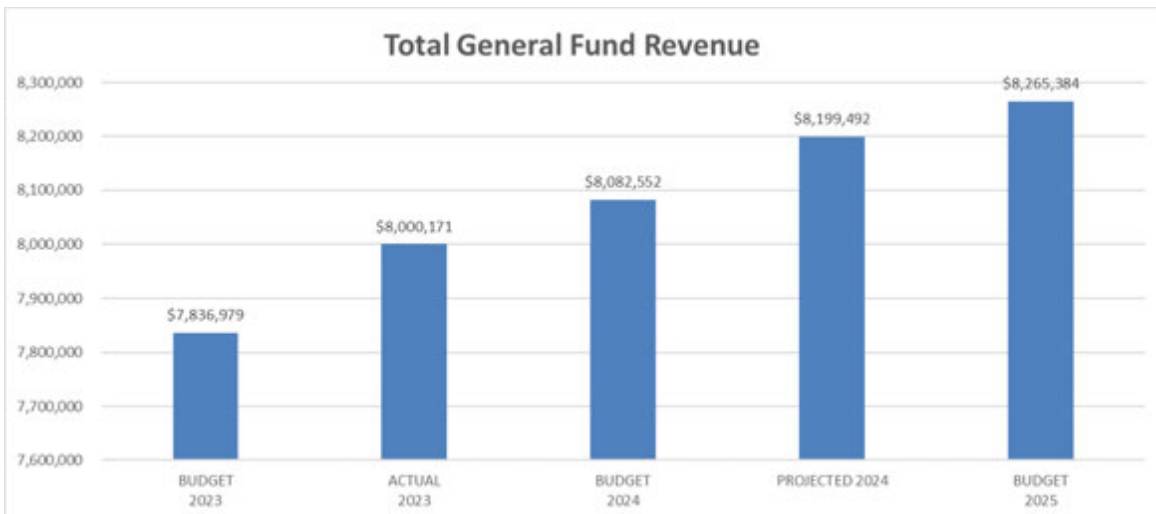


2024 General Fund Budgeted Revenue



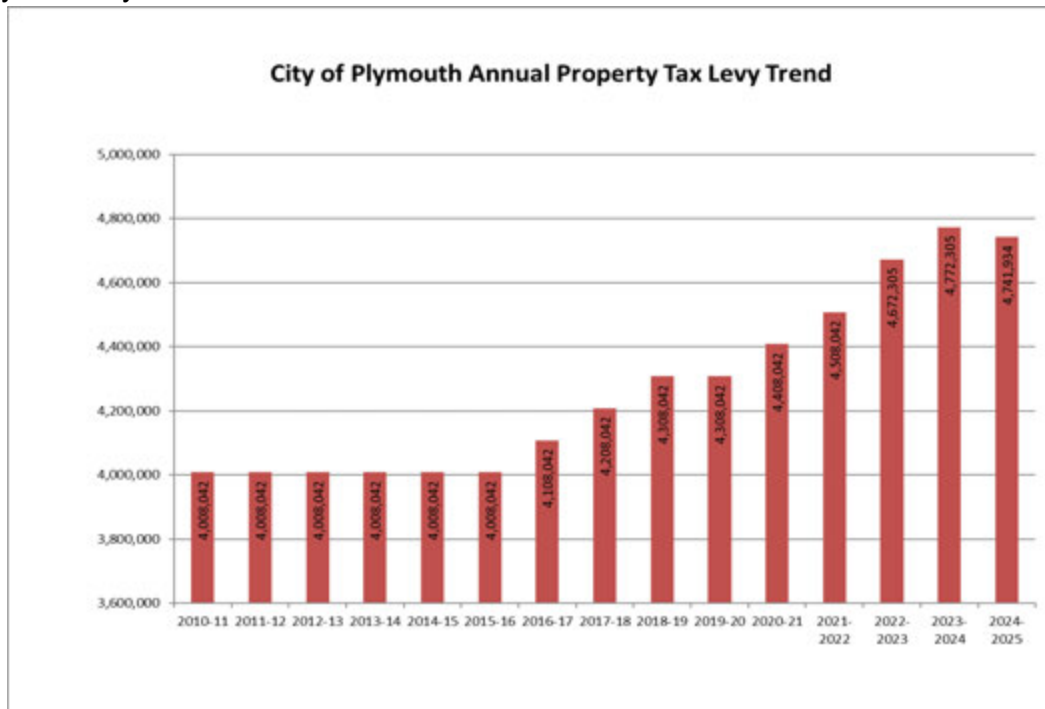
- Tax Levy (Local Property Tax) ■ Taxes (Non Property) ■ InterGovernmental Revenue
- Licenses & Permits ■ Fines, Forfeits & Penalties ■ Public Charges for Services
- Public Charges for Leisure ■ IntGovt Charges for Services ■ Miscellaneous Revenue

Total General Fund Revenue



General Fund Property Tax Revenue

The \$4.74M property taxes levied for the 2025 General Fund budget is \$30,371 less than 2024. Personal Property Tax Aid saw increase in 2025 as a result of a state law change, which allowed the property tax levy to slightly decrease. The following chart shows the 15-year trend in the General Fund Property Tax Levy:



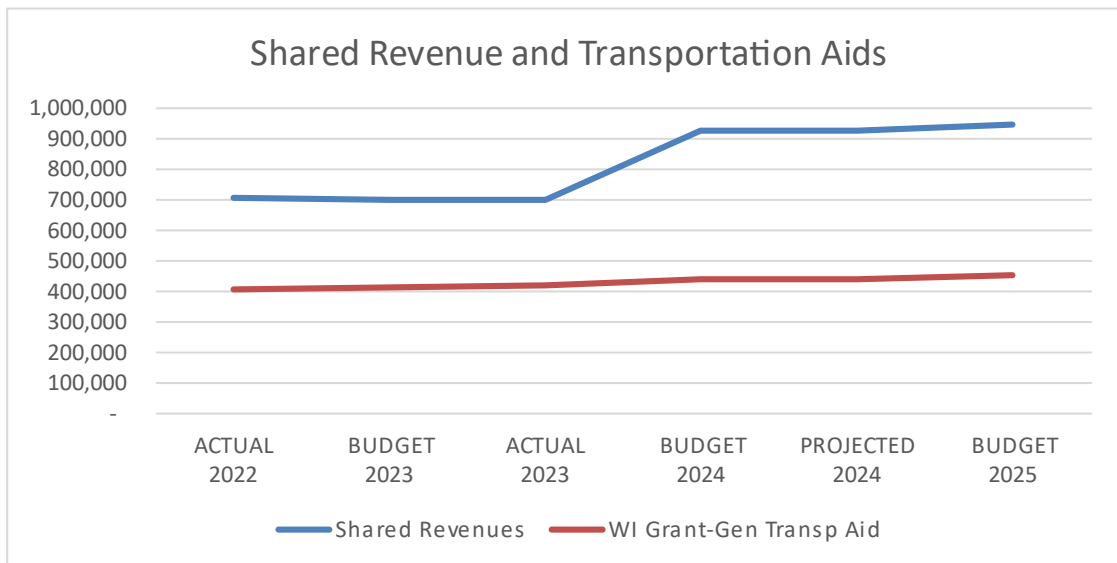
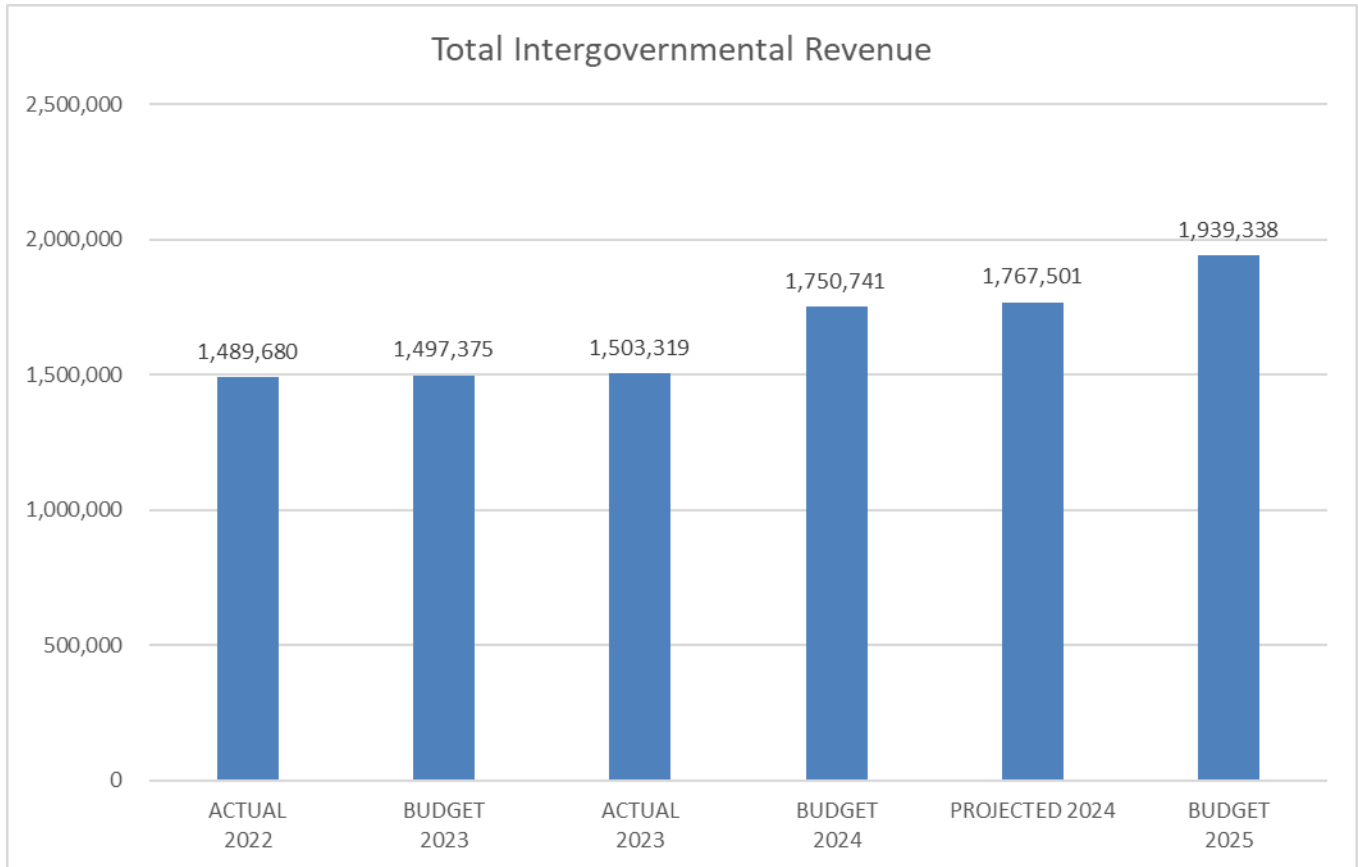
For the 2025 budget, the City is limited on property tax levies imposed as part of the state budget process, which restricts the increase in levy to the greater of 0% or growth from net new construction. Debt service costs are in addition to the levy limits. Property taxes are expected to be approximately 57% or more of total revenues in the future, which is due mainly to flat trends in other significant revenue sources.

State of Wisconsin Shared Revenue & General Aids & Payments

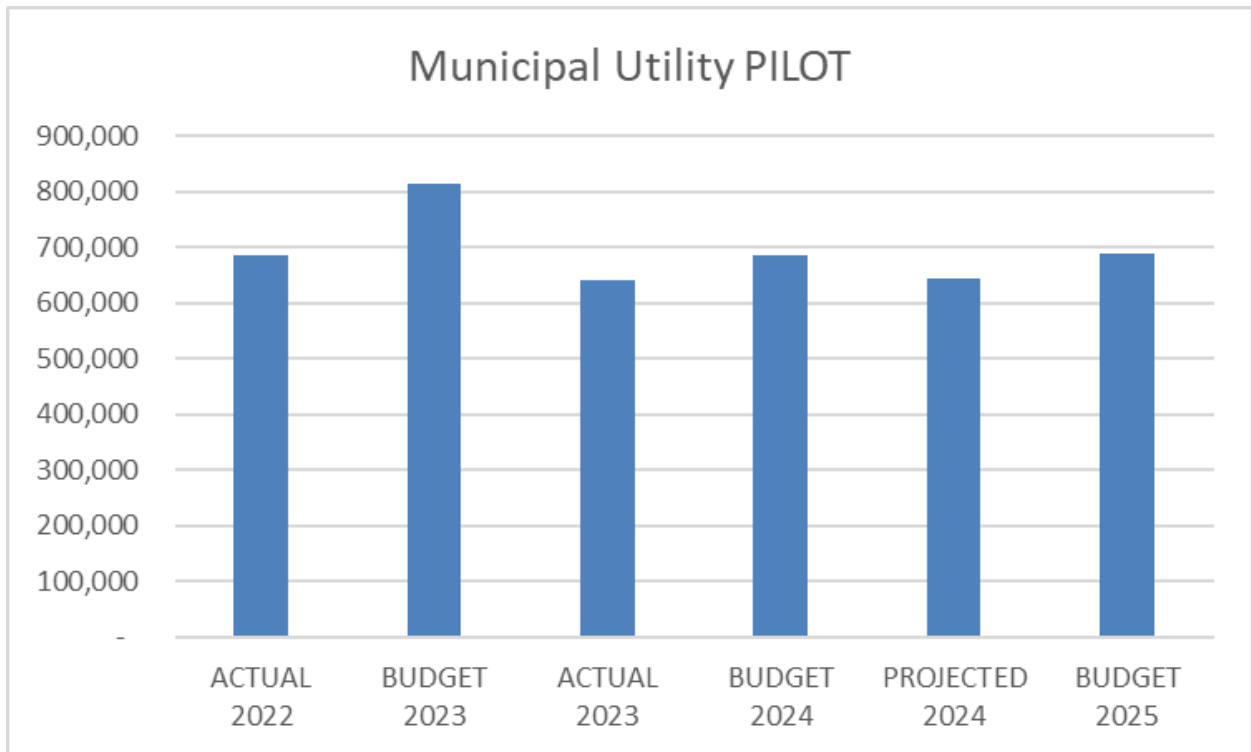
Monetary aids from the State of Wisconsin are the second primary source of City revenues.

- The State Transportation Aid is 24.79% of budgeted intergovernmental revenue for 2025. The anticipated allocation is \$480,804. The State Transportation Aid includes aid for connecting streets and for state highways.
- State Shared Revenue accounts for 11.44% or \$945,775 of budgeted revenue in 2025. These revenues are based on a formula that considers per capita and aid able revenue factors. 2025 saw a \$19,830 increase in shared revenue based on changes in state law to follow inflation. 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 2025, the City estimates \$690,000 in revenue from Plymouth Utilities (water and electric utilities) payment in lieu of taxes (PILOT). PILOT has been flat since 2021 as a result of a reduction of the school district levy and an assessment ratio decrease.



General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024	PROJECTED 2024	BUDGET 2025
Tax Levy	10-00-411100-000	Tax Levy	4,508,041	4,672,305	4,672,305	4,772,305	4,772,305	4,741,933
Taxes (Non Property)	10-00-411400-000	Mobile Home Fees	36,072	38,000	31,570	38,000	31,000	35,000
	10-00-412100-000	Public Room Tax-Retained (2020 & forward)	74,510	65,000	79,405	75,000	80,000	80,000
	10-00-412101-000	Omitted Tax	-	-	-	-	-	-
	10-00-412220-000	Sales Tax-Retained	58	50	58	50	50	50
	10-00-413100-000	Municipal Utility PILOT	686,650	815,000	640,516	686,650	645,000	690,000
	10-00-413200-000	Housing Authority PILOT	15,674	15,300	17,265	15,300	17,265	17,000
	10-00-418000-000	Delinquent Interest- Personal Prop Tax	238	100	606	100	134	100
	10-00-418001-000	Ag Use Value Penalty	-	-	801	-	-	-
	10-00-419000-000	Tax Chargeback	-	-	30	-	-	-
InterGovernmental Revenue	10-00-434100-000	Shared Revenues	706,879	703,647	703,647	925,945	925,945	945,775
	10-00-434101-000	Personal Property Tax Aid	9,251	9,000	9,251	9,000	9,251	134,622
	10-00-434200-000	Fire Insurance Tax (2% Fire	39,243	35,000	41,193	39,000	47,975	45,000
	10-00-434300-000	Exempt Computer Aid	44,037	44,037	44,037	44,037	44,037	44,037
	10-00-434302-000	Cable Franchise Fee Aid	20,729	20,729	20,729	20,729	20,729	20,729
	10-00-432100-000	GF-FED Grant-Police	2,649	-	819	-	-	-
	10-00-435210-000	WI Grant-Police Training	2,240	2,100	2,080	2,100	2,100	-
	10-00-435310-000	WI Grant-Gen Transp Aid	409,403	417,191	421,472	441,752	441,752	456,717
	10-00-435330-000	WI Grant-Oth Hwy Aid	16,883	16,904	12,678	16,904	16,904	24,087
	10-00-435290-000	WI Grant-EMS FAP	-	2,500	-	2,500	7,386	2,500
	10-00-435291-000	WI Grant-Fire Dept	-	1,500	-	1,500	-	1,500
	10-00-436100-000	WI Pymt- Muni Service Aid	1,542	1,200	1,564	1,200	1,775	1,500
10-00-437900-000	County Grant-Library System	231,783	242,366	242,366	244,873	244,873	258,871	
10-00-437902-000	County & Local Grant-Police	5,039	1,200	3,481	1,200	4,773	4,000	
Licenses and Permits	10-00-441000-000	Liquor Lic /Publ Fees	16,289	15,000	15,893	15,000	15,058	15,000
	10-00-441001-000	Operator Licenses	6,673	6,600	7,401	6,600	6,500	6,600
	10-00-441002-000	Cigarette Licenses	1,050	1,100	1,100	1,100	1,400	1,100
	10-00-441003-000	Mobile Home Park License	400	400	400	400	400	400
	10-00-441004-000	Transient Merchant Permits	225	500	470	500	400	400
	10-00-441005-000	Cable Franchise Fee	81,188	90,000	81,593	90,000	85,000	82,000
	10-00-441006-000	Room Tax Permits	5	-	-	-	-	-
	10-00-442000-000	Dog Licenses-Retained	3,082	3,500	394	3,500	5,000	3,000
	10-00-442001-000	Chicken Licenses	168	100	240	240	180	240
	10-00-443000-000	Bldg Permits	79,094	100,000	73,352	90,000	60,000	80,000
	10-00-444000-000	Plan Comm/Zoning Permits&Fees	6,375	7,500	6,680	7,500	5,500	7,500
	10-00-449000-000	Fire Permits	1,005	900	610	900	450	900
	10-00-449001-000	Fire Works Permits	-	-	-	0	-	-
	10-00-449003-000	Street Use Permits	200	150	175	150	150	150
Fines, Forfeits & Penalties	10-00-451000-000	Municipal Court Fines	70,244	65,000	68,163	65,000	75,000	70,000
	10-00-451001-000	Court Fines&Costs	2,132	1,800	1,600	1,800	1,600	1,800
	10-00-451002-000	Traffic Bureau Fines	13,479	13,000	10,646	13,000	20,000	15,000
	10-00-451003-000	Dog License Penalties	1,110	400	540	400	525	500
	10-00-451004-000	Other Penalties	-	-	-	-	-	-
	10-00-452233-000	Restitution-General	33	-	818	-	41	-

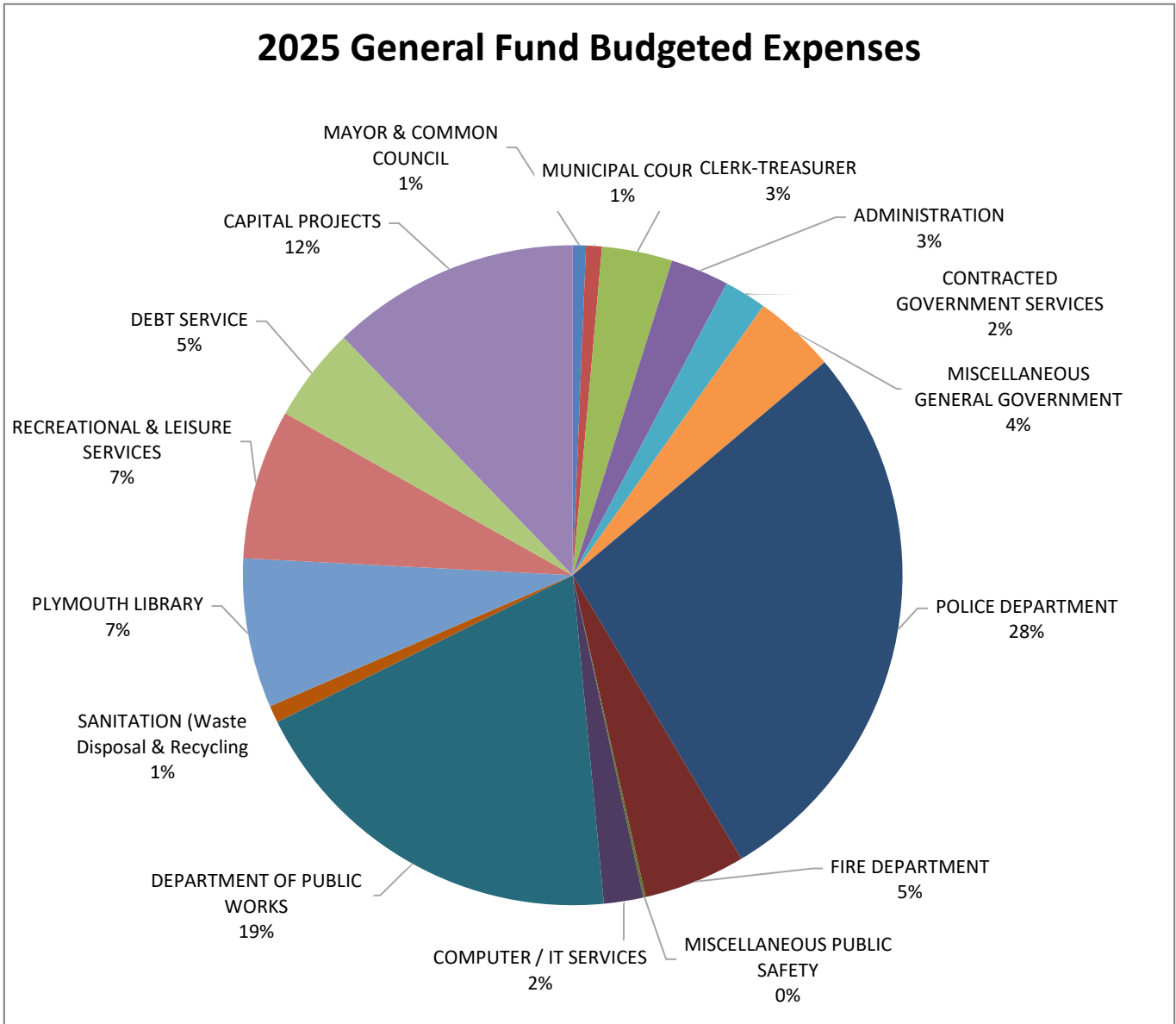
General Government Revenue								
	GENERAL LEDGER	DESCRIPTION	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024	PROJECTED 2024	BUDGET 2025
Public Charges for Services	10-00-461000-000	Clerk-Treas Fees	5,662	5,800	4,045	5,800	4,000	4,000
	10-00-462100-000	Police Dpt Fees	12,869	5,000	19,582	5,000	3,500	5,000
	10-00-462300-000	Ambulance Serv Fees	28,003	25,000	23,993	33,000	20,000	25,000
	10-00-462301-000	Rescue Serv Fees	4,430	900	20,925	900	5,000	5,000
	10-00-462900-000	Site CleanUp Fees	-	-	-	-	-	-
	10-00-462901-000	Weights&Measures Fees	3,600	3,600	523	3,600	2,000	3,000
	10-00-463100-000	Snow Removal Fees	-	-	120	-	1,000	-
	10-00-464400-000	Weed Cutting Fees	-	-	200	-	900	200
	10-00-465400-000	Cemetery Serv Fees	18,900	9,000	7,020	9,000	9,000	9,000
Public Charges for Leisure	10-00-467100-000	Library Fees	8,231	7,500	8,211	8,000	7,000	8,000
	10-00-467200-000	Park Reserv Fees	7,200	8,500	7,550	8,500	7,000	7,500
	10-00-467430-000	Youth Comm Center Rental Fe	1,590	1,200	4,300	1,266	1,750	1,500
	10-00-467500-000	Aquatic Fees	93,051	90,000	98,840	90,000	90,000	95,000
	10-00-467501-000	Aquatic Concess sales	31,294	30,000	34,303	30,000	38,000	35,000
	10-00-467502-000	Golf Course Fees	64,035	61,000	82,242	61,000	55,000	58,000
	10-00-467503-000	Ski Hill Fees	-	-	-	-	-	-
	10-00-467504-000	Swim Lessons	4,196	4,500	767	4,500	11,000	-
IntGovt Charges	10-00-473210-000	Police Liaison Serv-H.S.	28,697	42,000	42,959	42,000	42,000	42,000
	10-00-473230-000	Fire Serv-Town of Plymouth	100,757	90,000	126,750	90,000	90,000	90,000
	10-00-473400-000	Incinerator Services	6,796	4,500	3,494	4,500	4,500	4,500
Miscellaneous	10-00-481100-000	Interest on Invest	77,816	30,000	240,012	41,850	200,000	75,272
	10-00-481101-000	GF-Unrealized Gains/Losses	-	-	51,973	-	-	-
	10-00-481300-000	Interest on Invest-Spec Ass	93	100	89	100	-	100
	10-00-482000-000	Rent-City Hall	2,340	250	-	250	-	250
	10-00-482005-000	Rent-Property	1,200	1,200	1,200	1,200	1,200	1,200
	10-00-483020-000	GF-Sale-Fire/EMS/Amb Equip&Pro	1,937	-	-	-	-	-
	10-00-483070-000	Sale-DPW Scrap Mtls	2,681	1,500	2,344	1,500	1,500	1,500
	10-00-483090-000	Sale-Other Equip&Prop	600	2,500	100	2,500	8,262	3,000
	10-00-484200-000	Ins Recovery-Police	-	-	-	-	2,786	-
	10-00-485000-000	Donations-Fire Dpt	588	1,000	138	1,000	79	500
	10-00-485007-000	Donations-Chamber Flowers	2,032	1,500	1,665	1,500	1,500	1,500
	10-00-485009-000	Donations-Police	998	500	785	500	1,500	500
	10-00-485011-000	Donations-Ice Shack	316	100	-	100	-	100
	10-00-485012-000	Donations-Library	1,594	750	-	750	-	750
	10-00-489001-000	Misc Revenue	9,165	-	92	-	557	-

Summary of Categories	ACTUAL 2022	BUDGET 2023	ACTUAL 2023	BUDGET 2024	PROJECTED 2024	BUDGET 2025
Tax Levy (Local Property Tax)	4,508,041	4,672,305	4,672,305	4,772,305	4,772,305	4,741,933
Taxes (Non Property)	813,203	933,450	770,251	815,100	773,449	822,150
InterGovernmental Revenue	1,489,680	1,497,375	1,503,319	1,750,741	1,767,501	1,939,338
Licenses & Permits	195,754	225,750	188,308	215,890	180,038	197,290
Fines, Forfeits & Penalties	86,999	80,200	81,767	80,200	97,166	87,300
Public Charges for Services	73,464	49,300	76,408	57,300	45,400	51,200
Public Charges for Leisure	209,597	202,700	236,214	203,266	209,750	205,000
IntGovt Charges for Services	136,250	136,500	173,203	136,500	136,500	136,500
Miscellaneous Revenue	101,360	39,400	298,397	51,250	217,383	84,672
TOTAL REVENUE	7,614,347	7,836,979	8,000,171	8,082,552	8,199,492	8,265,384



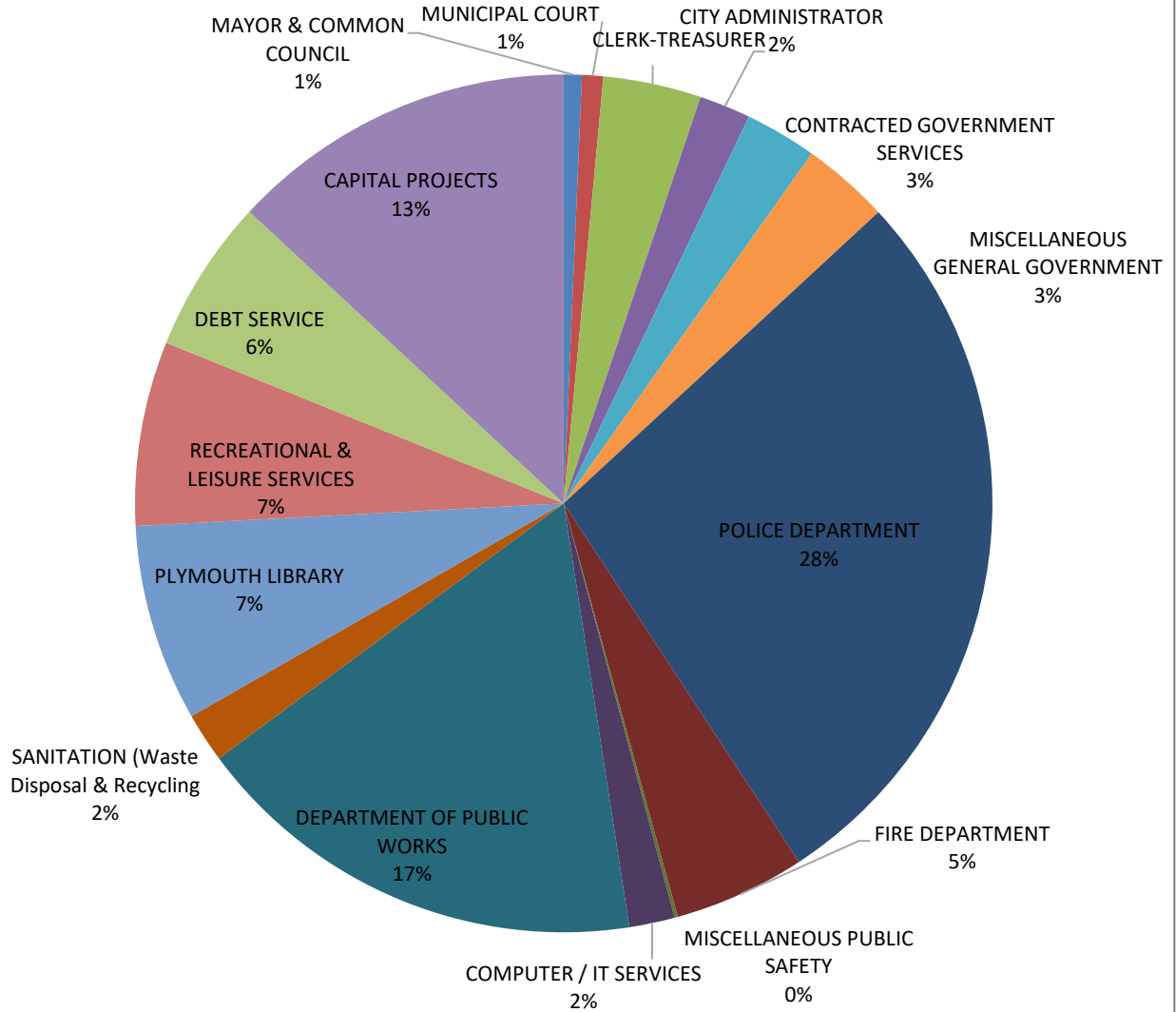
**CITY OF PLYMOUTH
GENERAL FUND EXPENDITURE SOURCES AND TRENDS**

The pie charts below illustrate where General Fund monies are allocated. For 2025 the Police Department accounts (28%) for the highest amount of expenditures on a year to year basis followed by Public Works (19%). In 2025, debt service accounts for just 5% of spending while capital spending accounts for 12%.



For 2024 the Police Department accounts (28%) for the highest amount of expenditures on a year to year basis followed by Public Works (17%). In 2024, debt service accounts for just 6% of spending while capital spending accounts for 13%.

2024 General Fund Budgeted Expenditures

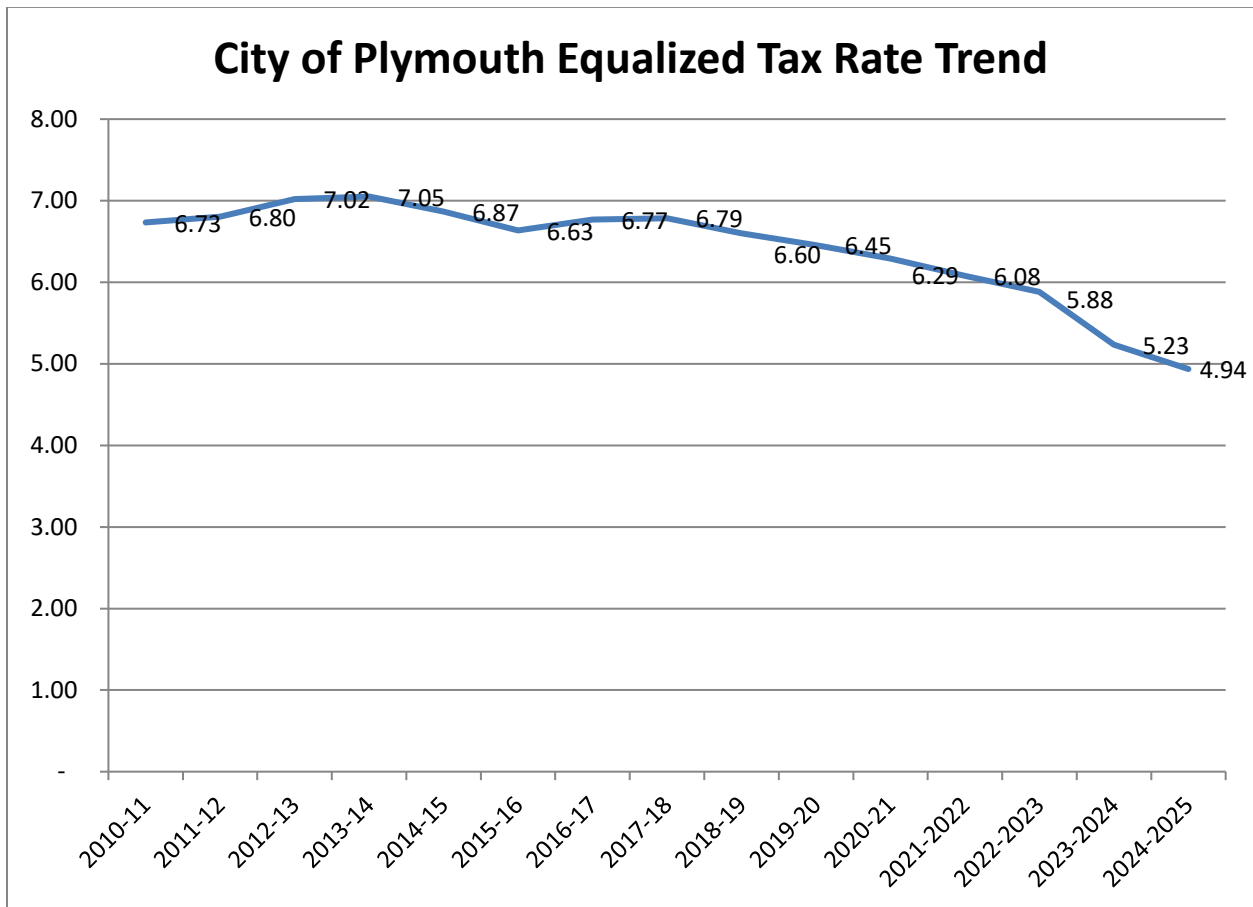


GENERAL FUND EXPENDITURE SUMMARY**(Includes Debt Service & Capital Transfers)**

2025 PROPOSED BUDGET SUMMARY (General Fund)		2024 CURRENT		2025 PROPOSED
REVENUES				
GENERAL PROPERTY TAXES (Before TIF)	\$	4,772,305	\$	4,741,934
TAXES (Non-Property)	\$	815,100	\$	822,150
INTERGOVERNMENTAL REVENUE	\$	1,750,741	\$	1,939,338
LICENSES AND PERMITS	\$	215,890	\$	197,290
FINES, FORFEITS, AND PENALTIES	\$	80,200	\$	87,300
PUBLIC CHARGES FOR SERVICES	\$	57,300	\$	51,200
PUBLIC CHARGES FOR LEISURE	\$	203,266	\$	205,000
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$	136,500	\$	136,500
MISCELLANEOUS REVENUES	\$	51,250	\$	84,672
OTHER FINANCING SOURCES	\$	-	\$	-
TOTAL REVENUES	\$	8,082,552	\$	8,265,384
EXPENDITURES				
GENERAL GOVERNMENT	\$	1,209,758	\$	1,283,378
PUBLIC SAFETY	\$	2,605,704	\$	2,705,147
SANITATION	\$	83,500	\$	68,914
TRANSPORTATION	\$	1,492,574	\$	1,584,829
LEISURE ACTIVITIES	\$	1,168,374	\$	1,212,143
CONSERVATION & DEVELOPMENT	\$	7,700	\$	15,200
UNCLASSIFIED	\$	4,185	\$	4,185
TOTAL GENERAL GOVERNMENT	\$	6,571,795	\$	6,873,796
TRANSFERS TO CAPITAL PROJECTS FUND	\$	1,022,757	\$	1,008,988
TRANSFERS TO DEBT SERVICE FUND	\$	488,000	\$	382,600
TOTAL TRANSFERS	\$	1,510,757	\$	1,391,588
TOTAL EXPENDITURES	\$	8,082,552	\$	8,265,384

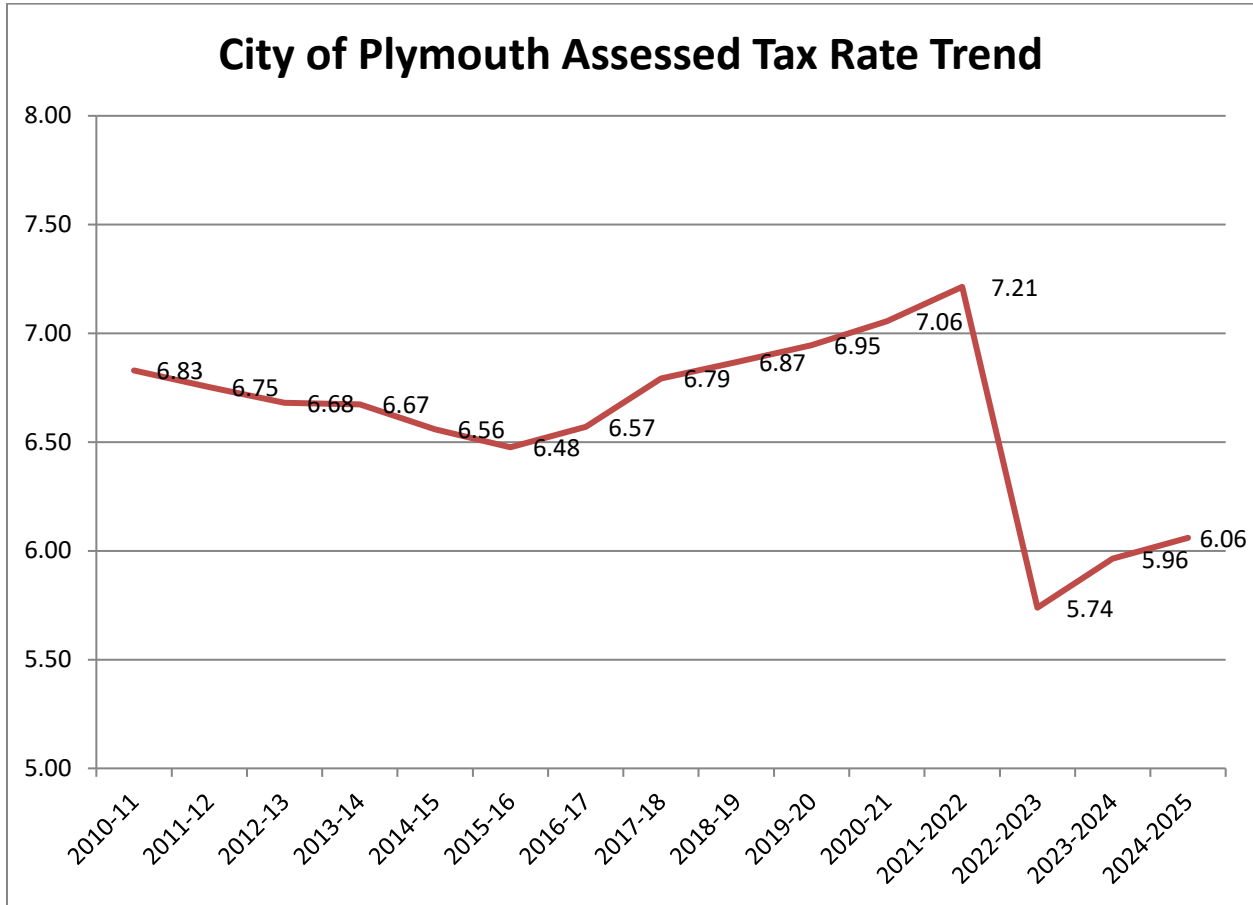
**CITY OF PLYMOUTH
TAX RATE TRENDS**

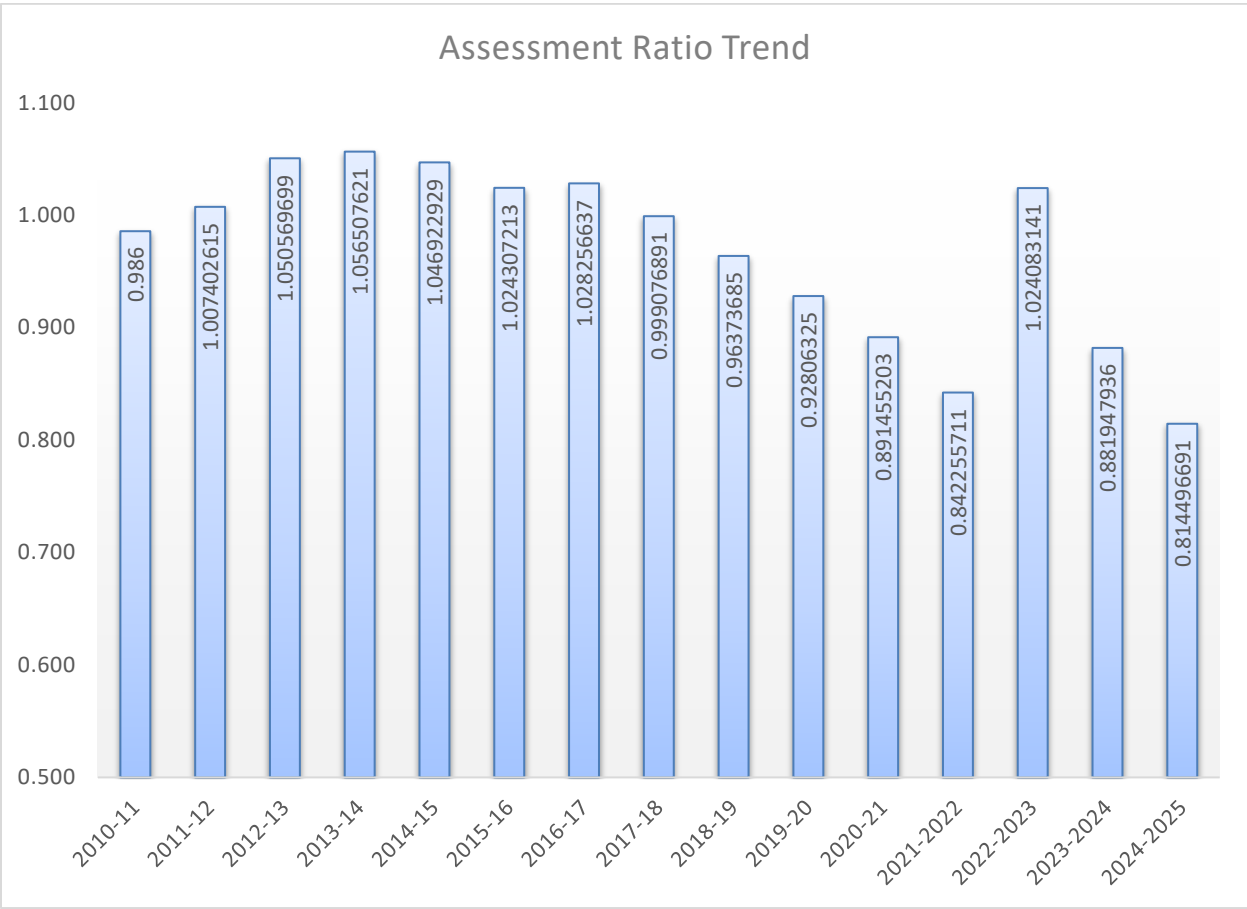
The charts below illustrate the current trend of tax rates (per 1,000 of valuation) for the City of Plymouth (municipal portion) from 2010-2011 to the present on an equalized and assessed value basis.



The 2025 assessment ratio is .81 meaning that the assessments in the City of Plymouth were 81% of fair market value. In 2023, the assessment ratio was 1.02 meaning that the assessments were 102% of fair market value following a full community revaluation.

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Ordinances Adopted	14	9	9	10	10
Resolutions Passed – Council	14	9	14	10	10
Common Council Meetings	27	24	25	25	25
Finance & Personnel Committee Mtgs.	13	7	12	12	12
Public Works & Utilities Committee Meetings	3	2	3	6	6

OBJECTIVES ACCOMPLISHED IN 2024:

1. Close TID#4
2. Create TID#7
3. Begin Implementation of 2023-2026 Strategic Plan Document
4. Adopt 2025 budget

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

5. Adopt Housing Study and Comp and Class Study
6. Continue Implementation of 2023-2026 Strategic Plan Document
7. Review and adopt small cell ordinance
8. Adopt 2026 budget



PROGRAM BUDGET:

Mayor							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-51-514010-100	7,477	7,200	7,200	7,200	7,200	7,200
FICA	10-51-514010-151	572	551	551	551	551	551
OTHER	10-51-514010-120	201	1,000	640	1,000	750	1,000
TOTAL MAYOR		8,250	8,751	8,391	8,751	8,501	8,751
Common Council							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-51-511000-100	28,473	28,800	28,650	28,800	27,819	28,800
FICA	10-51-511000-151	2,169	2,203	2,192	2,203	2,128	2,203
OTHER	10-51-511000-120	12,459	13,500	8,785	13,500	13,000	13,500
TOTAL COMMON COUNCIL		43,100	44,503	39,627	44,503	42,948	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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Court Sessions – Initial Appearances	12	12	12	12	12
Trials	1	6	2	2	2
Cases Transferred to Plymouth Municipal Court	1	1	1	1	1

PROGRAM BUDGET:

Municipal Court							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-52-512000-100	32,141	30,197	28,988	31,032	31,716	31,688
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	3,932	3,796	3,436	3,941	4,041	4,052
OPERATIONS & MAINT	10-52-512000-310	1,224	2,700	1,520	1,500	1,500	1,500
PAYMENTS TO CTY & STATE	10-52-512000-500	27,134	26,000	26,427	26,000	27,500	27,000
TOTAL MUNICIPAL COURT		64,431	62,693	60,371	62,473	64,757	64,240



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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
City Clerk/Treasurer	1.00	0.00	0.00	0.00	0.00
Deputy Clerk-Treasurer	1.00	0.00	0.00	0.00	0.00
City Clerk	0.00	1.00	1.00	1.00	1.00
City Treasurer	0.00	1.00	1.00	1.00	1.00
General Accountant	0.00	1.00	1.00	1.00	1.00
Part-time Deputy Clerk-Treasurer	0.25	0.25	0.00	0.00	0.00
Records Person I-II	0.50	0.00	0.00	0.00	0.00
Total	2.75	3.25	3.00	3.00	3.00

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

ACTIVITY MEASURES (Clerk's Office):

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Registered Voters	5478	5500	5349	5400	5400
Elections Held	2	3	2	3	2
Absentee Voters Processed	1941	2900	1488	1827	1500
Park Reservations	121	98	102	90	100
Youth Center Reservations	17	19	42	23	30
Street Use Permits	7	8	7	6	6
Fire Permits	129	201	122	0	0
Operator Licenses and Provisionals	243	227	236	240	240
Class A Beer Licenses	4	3	3	2	2
Class A Beer with Cider Licenses	1	1	1	1	1
Class A Liquor Licenses (Comb)	8	8	8	8	8
Class B Beer Licenses	7	7	6	6	6
Class B Liquor Licenses (Comb)	14	18	16	16	17
Class C Wine Liquor Licenses	5	5	4	4	4
Temporary Class B Licenses	22	23	24	35	35
Cigarette Licenses	11	10	14	13	13
Transient Merchant Licenses	8	3	8	4	6
Taxi Vehicle Licenses	0	0	0	0	0
Taxi Drivers Licenses	0	0	0	0	0
Dog Licenses	963	823	797	795	795

OBJECTIVES ACCOMPLISHED IN 2024:

1. Held three successful elections.
2. Arranged Coffee with Council for community engagement with the Mayor and Council.
3. Started a City web-based newsletter.
4. Continued to update voter registration roll by removing inactive voters from the active poll books and remove non-indefinitely confined voters from the absentee ballot list.
5. Completed first year using new dog licensing software.
6. Streamlined accounts payable invoice entry and credit card receipting process.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Hold two successful elections in 2025.
2. Train additional Chief Election Inspectors ahead of 2026 elections.
3. Purchase and train on Badger Books election equipment.
4. Implement quarterly city fund review process.

PROGRAM BUDGET:

City Clerk-Treasurer							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	VARIOUS	143,919	149,169	145,119	159,162	159,162	163,936
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	103,361	81,751	92,310	60,495	60,495	58,719
MILEAGE, MEETINGS, EDU	10-55-514020-120	565	3,000	2,271	3,000	2,500	3,000
PROFESSIONAL FEES	10-55-515001-200	45,478	34,000	39,290	35,020	35,020	35,000
OP SUPPLIES CLERK	10-55-51XXXX-310	11,544	14,100	9,038	14,100	10,000	14,000
TAX PAYMENTS - ANNEXED LAND	10-55-519800-300	2,120	0	0	0	56	0
TOTAL CLERK-TREASURER		306,987	282,020	288,028	271,777	267,233	274,656
Elections							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	VARIOUS	7,209	2,067	3,402	8,635	8,321	5,431
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	423	158	0	858	834	1,045
OPERATIONS & MAINT	10-56-514400-XXX	5,439	5,200	3,705	7,000	6,984	4,000
TOTAL ELECTIONS		13,071	7,425	7,107	16,493	16,139	10,476



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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
City Administrator/Utilities Manager*	1.00	1.00	1.00	0.50	0.50
Assistant City Administrator/ Community Development Director**	0.00	0.00	0.00	0.00	0.65
Finance Director***	0.00	0.00	0.00	0.00	0.05
Human Resources Specialist*	1.00	1.00	1.00	0.50	0.50
Total	2.00	2.00	2.00	1.00	1.00

*Note: Positions are split between the general fund (50%) and Plymouth Utilities (50%). **Position Split general fund (65%) and Plymouth Utilities (35%). ***Position Split general fund (5%) and Plymouth Utilities (95%).

ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Common Council Meetings	27	24	25	25	25
Finance & Personnel Committee Meetings	13	7	12	12	9

Public Works & Utilities Committee Meetings	3	2	3	6	4
Plan Commission Meetings	8	12	11	11	12

OBJECTIVES ACCOMPLISHED IN 2024:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

9. Coordinate the preparation, development, and adoption of the 2026 annual budget.
10. Ensure capital improvements plan is implemented.
11. Implement various development projects (SCEDC/Wangard).
12. Implement new Plan Commission staff memo process.
13. Continue implementation of 2023-2026 strategic plan.
14. Begin implementation of Mill Pond Dam Project and Ski-Hill License Agreement
15. Investigate TID#8 creation.

PROGRAM BUDGET:

Office of City Administrator/Utilities Manager							
Description	General Ledger	ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
WAGES	10-50-514000-100	73,023	108,168	104,696	111,217	110,696	169,993
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	26,745	38,432	37,137	38,992	38,780	59,078
OPERATIONS & MAINT	10-50-514000-310	534	500	1,276	1,500	1,000	1,500
MILEAGE, MEETINGS, & EDUCATION	10-50-514000-120	481	5,000	4,763	6,000	5,500	6,000
TOTAL ADMINISTRATOR		100,783	152,100	147,872	157,709	155,976	236,571



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 2024:

1. Hire new building inspector contractor
2. Continue with improvements to code enforcement.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

3. Coordination new zoning processes with ACA/CDC and building inspector.
4. Evaluate assessment revaluation.

PROGRAM BUDGET:

City Attorney							
		ACTUAL 2022	BUDGET 2023	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Description	General Ledger						
CONTRACT CITY ATTORNEY/LEGAL	10-50-513000-200	61,720	70,000	75,433	72,500	79,500	72,500
TOTAL CITY ATTORNEY		61,720	70,000	75,433	72,500	79,500	72,500
ASSESSOR							
		ACTUAL 2022	BUDGET 2023	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Description	General Ledger						
CONTRACT SERVICES	10-50-515200-200	138,308	26,500	29,666	27,848	27,848	28,500
OPERATIONS & MAINT	10-50-515200-310	83	0	0	0	0	0
BOARD OF REVIEW	10-50-515201-200	0	200	0	200	0	200
MANUFACTURING ASSESSMENT	10-50-515200-500	8,241	8,500	8,448	8,500	8,500	8,500
TOTAL ASSESSOR		146,632	35,200	38,114	36,548	36,348	37,200
Building Inspector & Zoning Administrator							
		ACTUAL 2022	BUDGET 2023	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Description	General Ledger						
BI CONTRACT SERVICES	10-50-524002-200	69,283	90,000	64,598	72,000	50,000	60,000
WAGES	XXX			0	25,000	20,000	0
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS			0	11,298	5,000	0
BI TITLE 15 CODE ADMINISTRATION	10-50-524003-200	1,020	1,500	1,200	1,500	1,500	1,500
BI OPERATING SUPPLIES	10-50-524002-310	1,131	500	838	500	1,000	750
ZONING ADMINISTRATIVE SERVICES	10-50-524005-200	14,100	14,400	12,000	14,400	12,000	0
ZONING OPERATING SUPPLIES	10-50-524005-310	110.3	500	73	500	0	0
TOTAL BLD INSPEC/ZONING ADMIN		85,645	106,900	78,709	125,198	89,500	62,250

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	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
CONTINGENT FUND	10-50-517000-000	0	78,000	7,000	80,000	75,000	130,000
CITY HALL OPERATIONS & MAINT	10-92-516000-XXX	34,903	34,000	16,825	34,000	25,000	34,000
CITY HALL UTILITIES & PHONE	10-92-516000-505/510	55,478	55,000	49,290	55,000	55,000	55,000
CABLE TV EXPENSE	10-50-553006-520	48,950	48,950	48,950	48,950	48,950	48,950
DEBT SERVICE TRANSFER	10-50-592001-520	370,000	453,860	453,860	488,000	488,000	382,600
CAPITAL FUND TRANSFER	10-50-592000-520	914,720	1,026,669	1,026,669	1,022,757	1,022,757	1,008,988
TOTAL MISCELLANEOUS		1,424,051	1,696,479	1,602,594	1,728,707	1,714,707	1,659,538
Employee Benefits							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
UNEMPLOYMENT COMP	10-50-519380-515	0	1,500	0	1,500	9,900	1,500
RISK INSURANCE	10-50-519380-954	29,144	28,960	28,960	31,864	31,864	43,573
TOTAL EMPLOYEE BENEFITS		29,144	30,460	28,960	33,364	41,764	45,073



Unclassified

		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
CEMETERY	10-60-549100-410	311	2,000	1,045	2,000	1,500	2,000
RISK INSURANCE	10-60-549100-954	3,592	1,730	1,730	1,435	1,435	1,435
LIQUOR LICENSE PUB FEE	10-55-514020-300	50	650	0	650	128	650
UNCOLLECTED ACCOUNTS	10-55-519100-300	(0)	100	4,151	100	0	100
TOTAL UNCLASSIFIED		3,953	4,480	6,926	4,185	3,063	4,185

Conservation & Development

		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
PLAN COMMISSION/BOA	10-63-569008-500	201	200	241	200	200	200
RDA/CHEESE COUNTER CONTRIBUTION	10-50-579905-520	7,500	7,500	7,500	7,500	15,000	15,000
TOTAL CONSERVATION/DEVELOPMENT		7,701	7,700	7,741	7,700	15,200	15,200

BUDGET NOTES:

- 1) Debt Service transfer is \$382,600 for 2025.
- 2) Capital Projects Fund transfer totals \$1,008,988.



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IT SERVICES / COMPUTER

DEPARTMENT: IT Services/Computer

PROGRAM MANAGER: IT Manager

PROGRAM DESCRIPTION:

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

SERVICES:

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

STAFFING:

<i>Position</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
IT Manager	0.50	0.50	0.50	.50	.50
Total	0.00	0.00	0.50	1.00	1.00

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

ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Server	19	18	17	18	19
Storage Servers	2	2	2	3	5
Laptops	31	32	33	33	35
Desk Top Computers	46	45	44	44	46
Printers	25	25	21	23	23
Copiers	4	4	4	4	3
Projectors	4	4	3	1	1
Network Switches	30	30	29	33	34
Firewalls	2	4	4	3	3
Camera Systems	4	4	4	3	3
Door Access	2	2	2	2	2
Wireless Access Points	11	12	12	16	18



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

OBJECTIVES ACCOMPLISHED IN 2024:

1. GIS projects for Water Department
2. SQL Server replacements
3. Hyper-V server replacement
4. Mirror Hyper-V to substation 4
5. Scada Server upgrades
6. Fire Department office network wiring
7. Police Department office network wiring
8. Computer replacements
9. Install fiber at Golf Course
10. Install Smart TV at Utilities
11. Caselle Connect server upgrade
12. Created Electric Department online forms
13. PSC Chapter 119 website forms and workflow
14. Customer self Service Outage Reporting on website
15. Built On-Call service workflow
16. Squad car replacement laptops
1. Created Strategic Plan web application

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Hyper-V server replacement
2. Police Department closed evidence system
3. Computer replacements
4. Clerk copy machine replacement
5. Install camera in Utility Room at the Pool
6. Install Fiber at the Pool
7. Install EOC second Smart TV
8. Evaluate Park Reservation workflow
9. Install water department mobile modems
10. Install electric department mobile modems
11. Install server racks for additional capacity
12. Purchase GIS/GPS device for locates
13. Upgrade Veeam backup server
14. Fiber to new substation

PROGRAM BUDGET:



Computer/IT Services							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-95-514500-100	44,854	46,146	46,565	47,991	48,453	49,906
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	10,040	10,017	9,482	10,338	10,405	10,483
HARDWARE MAINTENANCE	10-95-514500-310	1,345	450	0	840	840	950
SOFTWARE MAINTENANCE	10-95-5XXXXX-205	28,318	35,650	36,680	49,524	25,500	33,520
EQUIPMENT/REPAIRS	10-95-5XXXXX-405	6,000	10,500	7,149	14,000	8,600	12,100
SHARED SERVICE ALLOCATION	10-95-514500-995	22,768	31,613	40,932	39,800	32,900	52,250
TOTAL IT SERVICES		113,324	134,376	140,808	162,493	126,698	159,209

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Lieutenant	3.0	3.0	3.0	3.0	3.0
Patrol Officer	11.00	11.00	11.0	11.0	11.0
Administrative Assistant	.00	.00	.00	0	0
Records Person I-II	1.70	1.70	1.70	1.0	1.0
Senior Records Person/Court Rsv.	.75	.75	.75	1.0	1.0
Patrol Officer (Part-Time)	.00	.00	.00	0	0
Crossing Guards (2)	.10	.10	.10	.10	.10
Total	18.50	18.50	18.50	18.10	18.10



ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Theft	42	90	61	132	90
Burglary	8	6	3	8	7
Motor Vehicle theft	8	5	0	6	5
Assault	15	12	21	52	21
Disorderly Conduct	198	257	107	120	150
Criminal damage to property	57	76	44	40	50
Animal related	141	136	265	170	180
Open Doors	44	56	112	98	75
Auto lock outs	90	141	152	128	124
Alarm calls	111	1,009	109	120	200
Fire Dept. assist	48	48	39	84	64
Ambulance assist	282	533	471	514	471
All other incidents	4,020	3,740	3,401	4,436	4,060
Traffic accident	138	149	165	172	156
Counter assist	6,189	6,510	2,725	3,158	4,645
Assist outside agency	228	296	244	326	274
Citizen assist	6,570	6,212	383	396	3,390
Felony Arrest	201	90	72	84	111
Misdemeanor Arrest	222	209	252	376	265
Ordinance Arrest	90	111	152	208	140
Traffic Citation	717	419	816	1,458	852
Traffic Warning	1,152	1,014	1,430	2,376	1,493

OBJECTIVES ACCOMPLISHED IN 2024:

1. Maintain full staffing in the Police Department.
 - a. Vacancy created by January retirement filled in April.
2. Increased K-9 Unit by one. Now 2 dogs and handlers.
3. Career Development of officers and supervisors continued:
 - a. Two Lieutenants attended Leadership in Police Organizations (LPO)
 - b. Deputy Chief will attend Wisconsin Command College beginning in August 2024.
 - c. A senior officer will attend LPO beginning in Fall 2024.
4. Began multi-year replacement of portable radios. Ballistic shields replaced.
5. Researched and recommended replacement of all body-worn and in-car camera systems for 2025 budget.
6. Increased community interaction and outreach:
 - a. Booth at Mill Street Fest
 - b. Community presentations on Scams/Fraud at senior apartment complexes.
 - c. Held first ever Police/Fire Youth Miniature Golf Outing in August 2024.

7. Two Officers attended ALICE Instructor training in August 2024 for active threat response.
8. Replaced all spike strip systems for pursuit mitigation in fall 2024.
9. Purchased electric bike for PD Bike Unit

OBJECTIVES TO BE ACCOMPLISHED IN 2025.

1. Negotiate union contract (Current contract ends December 2025)
2. Build Community Outreach Program including Citizen Police/Fire Academy
3. Career development of all Officers and Command Staff.
4. Update and maintain technology for law enforcement. (ALPR, Digital Forensics)
5. Continue to develop Chaplain program.
6. Continue development of community Active Threat Response program.
7. Implement effective Bicycle Patrol Unit

PROGRAM BUDGET:

Police Department							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-80-521000-100	1,285,349	1,358,370	1,307,261	1,412,795	1,406,827	1,468,433
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	488,992	510,537	494,080	498,319	503,620	513,857
CROSSING GUARD WAGES	10-81-521000-100	4,691	4,613	4,750	4,795	4,906	4,834
FICA - CROSSING GUARD	10-81-521000-151	359	353	363	367	375	370
RECORDS PERSON WAGES	10-82-521000-100	86,717	106,865	79,346	80,233	81,216	82,645
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	12,353	14,391	11,474	34,481	34,624	33,327
SPECIAL EVENT WAGES	10-80-521001-100	0	0	0	0	0	0
POLICE TRAINING	10-80-521000-120	15,730	18,000	25,792	20,000	20,500	20,000
UNIFORM ALLOWANCES	10-80-521000-130	21,084	14,900	22,539	18,000	20,300	18,000
CONTRACTED SERVICES	10-80-521000-200	22,670	0	4,328	moved to IT	moved to IT	moved to IT
POLICE SUPPLIES	10-80-521000-300	14,363	15,000	15,118	16,000	15,000	16,000
OFFICE SUPPLIES	10-80-521000-310	7,861	12,300	9,445	12,300	11,000	12,500
GASOLINE	10-80-521000-320	39,445	45,500	36,951	45,500	24,000	38,400
VEHICLE MAINTENANCE	10-80-521000-321	14,857	15,500	22,935	15,500	20,000	18,000
TELEPHONE	10-80-521000-510	7,060	5,400	7,927	5,400	5,400	5,400
RISK INSURANCE	10-80-521000-954	50,700	40,534	44,507	34,402	34,402	41,061
EVIDENCE SUPPLIES	10-80-521001-300	947	700	1,002	700	1,000	1,000
BICYCLE PATROL	10-80-521001-321	1,052	1,100	1,059	1,100	1,000	2,000
RADIO MAINTENANCE	10-80-521001-510	0	600	572	600	550	600
PHOTOGRAPHY	10-80-521002-300	27	200	129	200	185	200
OWI/TRAFFIC BUREAU	10-80-521005-310	1,275	800	1,331	800	950	1,000
COMMUNITY OUTREACH	new line	0	0	0	0	0	5,000
TOTAL POLICE DEPARTMENT		2,075,533	2,165,663	2,090,908	2,201,493	2,185,855	2,282,627

BUDGET NOTES: Wage line-item includes 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
100 Fire, Other	0	1	0	1	0
111 Building Fires	16	14	16	20	15
112 Fires in Structure Other than in a building	0	1	0	1	1
113 Cooking Fire, confined to container	2	4	1	2	2
114 Chimney or flue fire, confined to chimney	0	1	1	1	2
116 Fuel burner/boiler malfunction	0	0	0	0	0
118 Trash or rubbish fire contained	0	5	1	3	2
131 Passenger vehicle fire	2	4	1	4	2

132 Road freight or transport vehicle fire	0	1	0	1	1
137 Camper or recreational vehicle (RV) fire	0	0	0	1	1
138 Off-road vehicle or heavy equipment fire	4	1	1	3	1
140 Natural Vegetation Fire, other	4	0	1	2	4
141 Forest, woods or wild land fire	0	0	0	1	0
142 Brush or brush-and-grass mixture fire	2	2	1	4	2
143 Grass Fire	2	3	2	2	4
150 Outside rubbish fire, other	0	1	0	0	0
151 Outside rubbish, trash or waste fire	4	2	1	1	1
153 Construction or demo landfill fire	0	0	0	0	0
154 Dumpster or other outside trash receptacle	0	1	2	2	2
160 Special outside fire	0	1	0	1	2
161 Outside storage fire	0	0	1	1	0
162 Outside equipment fire	0	0	0	0	0
170 Cultivated vegetation, crop fire, Other	0	0	0	0	1
171 Cultivated grain or crop fire	0	0	1	0	1
Sub-Total	36	44	31	51	44

Overpressure Rupture, Explosion, Overheat (no fire)

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
200, 251 Overpressure rupture, explosion, overheat	0	0	0	0	0
Sub-Total	0	0	0	0	0

Rescue & Emergency Medical Service Incident

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
300 Rescue, EMS incident, other	2	5	1	1	1
311 Medical Assist EMS Crew	40	55	86	85	90
321 EMS call, excluding vehicle accident	4	14	24	25	30
322 Motor Vehicle Accident with Injuries	22	10	18	22	20
324 Motor Vehicle Accident with no injuries	0	4	3	10	4
340 Search for lost person, other	0	0	0	0	0
341 Search for person on land	0	2	0	1	0
350 Extrication, rescue, other	2	1	2	2	2
351 Extrication of victims	0	0	0	1	0
352 Extrication of victim(s) from vehicle	0	6	1	1	1
353 Removal of victim from stalled elevator	0	0	0	0	0
355-356 High-angle rescue/Confined Space	0	1	0	0	0
357 Extrication of victims from machinery	0	0	0	0	0
360 Water & Ice-related rescue, other	2	1	1	1	2
361 Swimming/Recreational Water Rescue	0	1	0	0	1
362-365 Ice Rescue/Watercraft Rescue	0	0	1	1	2

381 Rescue or EMS Standby	36	152	49	50	50
Sub-Total	108	252	217	200	203
Breakdown of standbys					
3811 Standby for stock car races	n/a	n/a	n/a	n/a	n/a
3812 Standby for football game	n/a	n/a	n/a	n/a	n/a
3813 Standby for Plymouth/ Orange Cross Ambulance Service	n/a	n/a	n/a	n/a	n/a
3814 Standby for Sheboygan County Fair	n/a	n/a	n/a	n/a	n/a
3815 Snowmobile Races	n/a	n/a	n/a	n/a	n/a
3816 Standby for Fire Calls	n/a	n/a	n/a	n/a	n/a
3817 Standby for Dive Team	n/a	n/a	n/a	n/a	n/a

Hazardous Condition (No Fire)

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
400 Hazardous Condition, Other	2	4	0	2	0
411 Gasoline or flammable liquid spill	0	1	0	3	2
412 Gas leak (natural gas or LPG)	6	6	5	5	10
413 Oil or other combustible liquid spill	4	2	4	1	4
423 Refrigeration Leak	0	1	0	0	0
424 Carbon monoxide incidents	6	2	9	12	10
440 Electrical Wiring/Equipment Problem	0	0	2	1	1
441 Heat from short circuit (wiring)	2	0	0	0	0
442 Overheated Motor	0	0	0	0	0
443 Breakdown of light ballast	0	0	0	0	0
444 Power line down	0	3	3	3	3
445 Arching, Shorten Electrical Equipment	0	0	1	3	0
463 Vehicle accident, general cleanup	4	5	3	3	5
Sub-Total	24	24	27	33	35

Service Call

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
500 Service Call, Other	0	2	3	2	1
510 Person in distress, other	0	0	0	0	0
511 Lock Out	6	4	6	5	5
521 Water Evacuation	0	1	0	0	0
522 Water or steam leak	0	1	1	0	0
531 Smoke or odor removal	6	3	1	4	4
550 Public service assistance, other	0	0	0	2	0
551 Assist Police/other government agency	0	5	0	5	3
553 Public Service	0	0	0	3	0
554 Assist invalids	0	1	0	0	0

571 Cover assignment, standby, move-up	0	1	1	0	1
Sub-Total	12	18	12	21	14

Good Intent Call

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
611 Dispatched & cancelled in route	56	29	37	57	34
631 Authorized Controlled Burning	2	1	1	1	1
650 Steam, other gas mistaken for smoke	0	0	0	1	0
651 Smoke scare, odor of smoke	2	3	3	1	3
652 Steam/vapor/fog/dust thought to be fire	0	0	0	0	0
Sub-Total	60	33	43	60	38

False Alarm & False Call

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
700 False alarm or call, other	2	5	3	5	3
710 Malicious, mischievous false call	0	1	0	2	0
730 System malfunction, other	2	1	3	3	3
731 Sprinkler activation due to malfunction	0	3	2	1	2
733 Smoke detector activation	2	5	11	6	10
734 Heat detector activation due to malfunction	2	0	1	1	1
735 Alarm system sounded due to malfunction	16	15	6	10	15
736 CO detector activation due to malfunction	6	5	3	3	3
740 Unintentional transmission of alarm, other	2	2	4	2	3
741 Sprinkler activation, no fire	2	1	2	0	2
743 Smoke detector activation, no fire	8	5	1	4	1
744 Detector activation, no fire	4	3	0	3	0
745 Alarm system activation, no fire	10	11	5	15	5
746 CO detector activated, no carbon monoxide	2	3	3	1	2
Sub-Total	58	60	50	56	50

Severe Weather & Natural Disaster

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
800 Severe weather/natural disaster, other	0	0	0	0	0
813 Wind storm, tornado assessment	0	2	1	1	1
814 Lightning strike (no fire)	0	0	0	0	0
815 Severe weather stand-by	0	0	0	0	0
Sub-Total	0	2	1	1	1

Special Incident

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
900 Special type of incident	0	5	3	3	3
Sub-Total	0	5	3	3	3

TOTAL CALLS BY CATEGORY

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Fire	36	44	31	51	44
Overpressure Rupture, Explosion Overheat	0	0	0	0	0
Rescue & EMS	108	252	217	200	203
Hazardous Condition	24	24	27	33	35
Service Call	12	17	12	21	14
Good Intent Call	60	33	43	60	38
False Alarm & False Call	58	60	50	56	50
Severe Weather or Natural Disaster	0	2	1	1	1
Special Incident	0	5	3	3	3
Total	298	437	357	375	388

OBJECTIVES ACCOMPLISHED IN 2024:

1. Worked with City and Fire Department Staff to place an order for a new ladder truck.
2. Completed multiple inspections with different agencies to include ISO and DSPS.
3. Went live on new Remote Management System for fire department.
4. Updated fitness center through donations.
5. Draft of Vehicle and Equipment Replacement Plan completed.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Implement Vehicle and Equipment Replacement plan.
2. Continue to work on officer development programs.
3. Begin talks of a joint fire safety training center with surrounding departments.

PROGRAM BUDGET:

Fire Department							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-85-522000-100	200,743	190,715	190,356	196,239	197,213	200,889
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	49,937	46,651	46,354	48,257	48,332	47,891
EDUCATION/TRAINING	10-85-522000-120	10,997	12,500	9,581	12,500	12,500	12,500
UNIFORM/DUES	10-85-522000-130	5,719	5,000	4,063	5,000	5,000	5,000
CONTRACT INSPECTIONS	10-85-522000-200	0	0	785	0	800	1,000
OFFICE SUPPLIES	10-85-522000-310	2,982	3,000	3,492	3,000	3,000	7,000
GAS & OIL	10-85-522000-320	11,454	10,000	9,793	10,000	9,000	10,000
TRUCK REPAIR	10-85-522000-321	38,725	35,000	41,612	35,000	29,000	35,000
EQUIPMENT & REPAIRS	10-85-522000-410	30,828	32,500	36,297	32,500	32,500	35,000
TELEPHONE	10-85-522000-510	5,859	5,000	5,039	5,000	5,000	6,000
ACCIDENT INSURANCE	10-85-522000-515	6,729	6,729	6,729	6,729	6,729	6,729
RISK INSURANCE	10-85-522000-954	8,682	5,923	5,923	4,686	6,000	5,211
HEALTH MAINTENANCE	10-85-522001-200	1,500	2,500	685	2,500	2,500	7,000
PAGER REPAIRS	10-85-522001-410	2,350	3,000	2,310	3,000	2,500	3,000
RETIREMENT PROGRAM	10-85-522002-515	12,994	12,500	12,581	12,500	12,750	12,750
FIRE DEPT RECOGNITION	10-85-522015-130	6,861	4,700	4,700	4,700	4,500	4,700
FIRE PREVENTION	10-85-522015-300	1,229	2,250	2,182	2,250	2,250	2,500
MEDICAL SUPPLIES	10-85-523000-300	10,069	10,500	14,318	10,500	10,500	10,500
TOTAL FIRE DEPARTMENT		407,658	388,468	396,800	394,362	390,074	412,670



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 2024:

1. Replaced animal cage in PD Garage.
2. Updated batteries in 2 Tornado Sirens

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Maintain Public Warning (Tornado) Siren System
2. Update City Emergency Operations Plan (EOP)-moved from 2023 objectives
3. Investigate Traffic Safety Barriers (purchase or rental) for Special Events.

PROGRAM BUDGET:

Miscellaneous Public Safety							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WEIGHTS & MEASURES	10-50-524-004-200	3,600	3,600	1,600	3,600	3,600	3,600
WEED CUTTING	10-60-536400-410	-	-	0	-	-	-
CIVIL DEFENSE	10-80-525000-120	6,334	6,000	10,602	6,000	6,000	6,000
ANIMAL CONTROL	10-80-541000-200	-	250	225	250	225	250
TOTAL MISC. PUBLIC SAFETY		9,934	9,850	12,427	9,850	9,825	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:

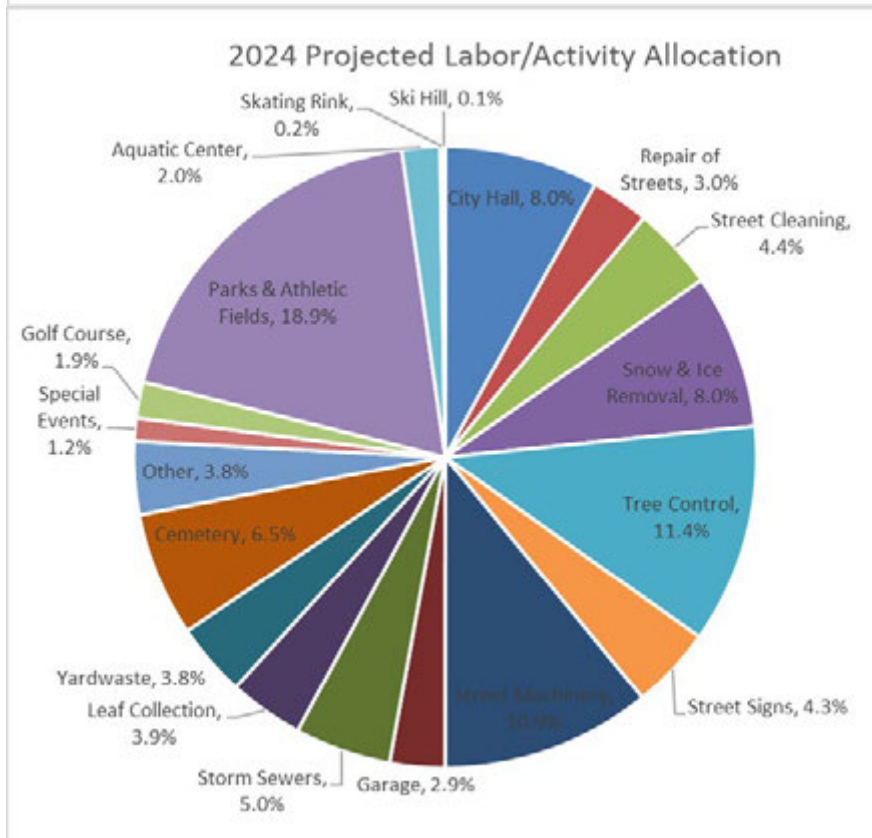
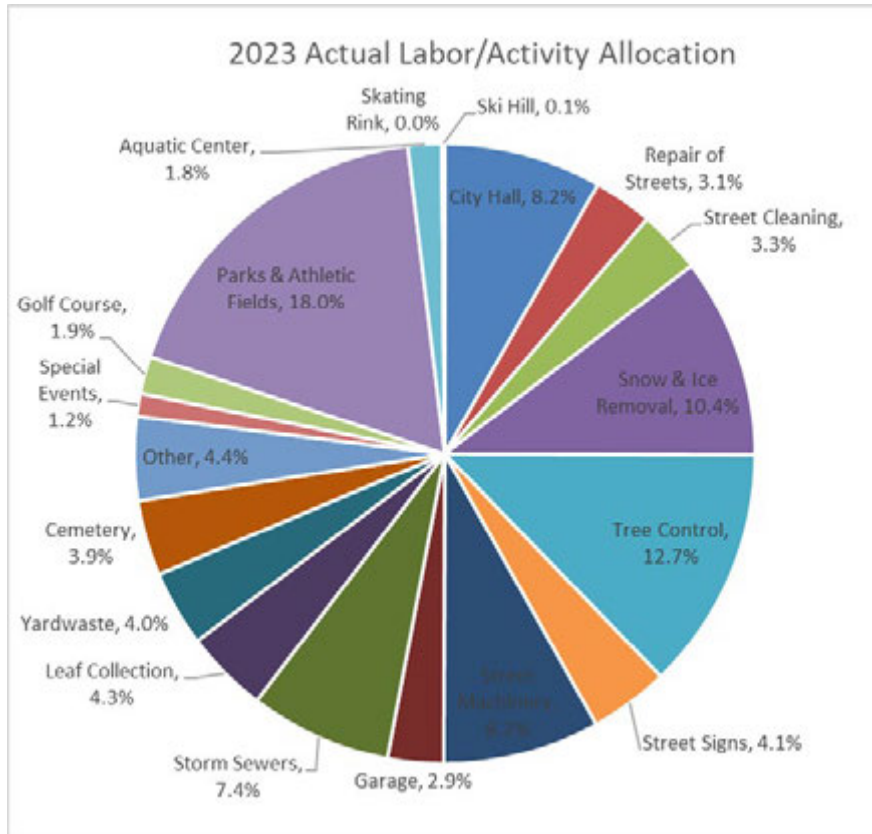
- Provide snow and ice removal for all City streets.
- Provide general maintenance to road surfaces (pot holes, large patches).
- Repair catch basins and municipal storm sewers.
- Provide general maintenance and upkeep of parks, athletic fields, and cemeteries.
- Provide day to day oversight and management 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 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	.15	.15
DPW Laborer	7.00	8.00	9.00	9.00	9.00
DPW Arborist	0.5	0.5	0.5	0.5	0.5
City Hall Custodian	9.25	10.25	10.25	10.15	10.15
Total Full-time/Regular Staff	0.50	0.50	0.50	0.50	0.50

<i>Seasonal Position</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Recycling Attendants (Saturdays)	3	3	3	5	5
Parks & Cemetery Seasonal	4	3.5	6	6	5
Total Seasonal Staff	7	6.5	9	11	10

ACTIVITY MEASURES (DEPARTMENT OF PUBLIC WORKS):



OBJECTIVES ACCOMPLISHED IN 2024:

1. Completed the 2024 Street Program: Forest Avenue
2. Completed planned capital improvement projects.
3. Started design work for new Mill Pond Dam.
4. Updated website for request for repair of broken/damaged garbage and recycling bins.
5. Diggers Hotline ticket system moved to GIS.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Complete planned capital improvement projects.
 2. Start updating ordinances and policies relating to DPW.
- Begin Storm Sewer Mapping in GIS.

PROGRAM BUDGET:

DPW Management							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	VARIOUS	123,397	126,362	108,687	131,792	127,697	138,541
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	59,270	48,460	52,784	49,511	48,901	50,255
EDUCATION/DUES	10-61-539200-120	1,330	1,600	980	1,600	1,200	3,250
CDL DRUG/ALCOHOL TESTING	10-61-539200-130	330	500	309	500	460	500
OPERATIONS & MAINT	10-61-539200-XXX	2,577	1,000	445	2,000	2,000	4,800
TOTAL DPW MANAGEMENT		186,904	177,922	163,205	185,403	180,257	197,346



Department of Public Works							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
REPAIR OF STREETS	10-60-533100-410	8,285	10,000	13,291	12,000	13,000	12,900
RISK INSURANCE	10-60-533100-954	43,833	35,850	35,850	35,754	35,750	46,779
SNOW & ICE REMOVAL	10-60-533120-410	61,495	79,680	83,254	86,330	83,500	85,200
TREE CONTROL	10-60-533130-410	8,620	7,450	6,413	8,000	7,900	8,210
STREET SIGNS	10-60-533140-410	16,946	20,400	17,964	21,600	21,700	22,170
EDUCATION/DUES	10-60-533150-120	5,486	0	450	0	100	750
BRIDGES & GUARDRAILS	10-60-533160-410	0	1,750	4,329	1,500	3,000	4,000
STREET LIGHTING	10-60-534200-505	124,008	120,000	120,558	123,000	122,000	140,220
PARKING LOTS	10-60-534500-400	2,032	2,300	3,351	2,300	3,300	3,500
GAS & OIL PUBLIC WORKS	10-62-539000-320	47,282	58,000	46,943	54,000	47,000	51,500
STREET MACHINERY	10-62-539000-410	47,108	44,000	41,884	54,000	56,000	59,500
GARAGE UTILITIES/PHONE	10-62-539000-505/510	14,166	14,000	11,412	14,800	12,000	15,850
GARAGE OPERATIONS/MAINT	10-62-539001-410	23,730	22,000	44,264	13,000	13,000	13,440
GF TRANSFER TO SWU FUND	10-50-592010-520	140,923	73,861	179,220	145,000	145,000	166,492
WAGES - LABOR POOL	VARIOUS	456,658	475,264	469,399	522,393	519,215	549,702
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	227,083	214,774	207,123	213,495	212,144	207,270
TOTAL DPW		1,227,654	1,179,329	1,285,705	1,307,171	1,294,609	1,387,483
TOTAL DPW		1,414,558	1,357,250	1,448,910	1,492,574	1,474,866	1,584,829
Sanitation							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
Waste Disposal - Transfer from General Fund		117,847	130,000	130,000	67,000	67,000	49,914
Landfill - Oper & Maint	10-60-536310-410	5,721	9,000	5,753	9,000	9,000	9,000
Incinerator - Oper & Maint	10-60-536314-410	16,180	7,500	15,319	7,500	8,000	10,000
TOTAL SANITATION		139,748	146,500	151,072	83,500	84,000	68,914

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

BUDGET NOTES:

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



PLYMOUTH PUBLIC LIBRARY

DEPARTMENT: Plymouth Public Library

PROGRAM MANAGER: Library Director

PROGRAM DESCRIPTION:

The Plymouth Public Library supports community empowerment as a hub of learning, literacy, and innovation.

SERVICES:

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

STAFFING:

<i>Position</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
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 Librarian	1.00	1.00	1.00	1.00	1.00
Library Aide (5)	2.76	2.76	2.88	2.88	3.34
Library Maintenance*	0.30	0.30	0.50	0.55	0.55
Library Custodian	0.50	0.50	0.00	0.00	0.00
Library Page (1)	0.28	0.28	0.30	0.30	0.30
Total	7.84	7.84	7.68	7.73	8.19

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



ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Open Hours	2,350	2,704	2,704	2,704	2,704
New Library Cards	271	435	549	550	500
Physical Circulation	73,739	89,412	98,787	99,000	99,000
Digital Circulation	21,894	22,887	24,927	24,000	26,000
User Visits	26,921	45,559	54,980	56,000	56,000
Program Attendance	1,584	2,490	4,285	6,000	6,000
Computer Usage	1,578	2,868	3,202	3,400	3,400
Wireless Usage	6,708	8,535	15,052**	15,000	15,000
Collection Additions	6,253	5,018	4,354	5,000	4,500

** Due to COVID-19 activity measures in 2021 were affected in a number of areas. Program attendance in 2021 include in-person and virtual attendance, with virtual attendance including any views of recorded programs for over one minute. **Due to inconsistency data for two months a lower number than anticipated was reported, but this number could be as high as 18,000.*

OBJECTIVES ACCOMPLISHED IN 2024:

1. Continued work on the four goal areas in the library's 5-year strategic plan (Innovating with our Community, Activating Community Assets, Getting the Word Out, and Finding Organizational Balance) Highlights include but are not limited to:
 - a. Completed a space needs study to assess space needs for the next 20 years.
 - b. Re-evaluated and changed programming to meet the needs of all age groups.
 - c. Restarted school visits to promote Summer Reading.
 - d. Created more technology tutorial videos.
2. Continued to build partnerships with community organizations to collaborate on events and bring awareness to services within the Plymouth community.
 - a. Started the Sheboygan County Memory Café Project with ADRC and select Sheboygan County Libraries.
3. Attended more community-wide events to promote library services.
 - a. Attended Fallooza, Walk to End Alzheimer's, and will be involved in Generation's Jingle Mingle.
4. Coordinated discussion with the Library Board of Trustees to set future department goals.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Evaluate feasibility of renovating and expanding the current library building.
2. Continue to evaluate program offerings to make sure the library is meeting the needs of the community.
3. Continue work on action items in the library's strategic plan in discussion with the Library Board of Trustees.
4. Partner with local organizations to broaden the awareness of library services within the Plymouth community.
5. Coordinate discussion with the Library Board of Trustees to set future department goals.

PROGRAM BUDGET:

Library							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
WAGES	10-70-551100-100	304,140	322,016	323,538	347,991	323,531	353,010
FRINGE BENEFITS (FICA, WRS, Health, Life)	VARIOUS	84,196	81,622	81,120	67,929	61,515	61,414
RISK INSURANCE	10-70-551100-954	7,225	8,904	8,904	9,739	9,739	11,165
TELEPHONE	10-70-551106-510	2,398	2,400	2,764	3,000	4,000	3,500
HEAT	10-70-551107-505	4,742	5,000	3,914	5,500	3,000	3,500
ELECTRICITY/WATER/SEWER	10-70-551108-505	9,668	8,300	7,521	8,300	8,000	8,300
EQUIP & BLDG MAINTENANCE	10-70-551111-410	24,067	19,250	24,179	23,000	23,500	25,000
LIBRARY DIGITAL CONTENT	10-70-551112-400	11,125	10,500	12,613	13,500	15,000	18,500
LIBRARY BOOKS	10-70-551113-400	62,412	63,000	50,391	50,000	50,000	51,000
LIBRARY MATERIALS - OTHER	10-70-551115-400	924	500	442	500	500	500
LIBRARY AV	10-70-551114-400	12,192	13,000	20,172	11,000	11,000	11,000
MAGAZINE & NEWSPAPERS	10-70-551116-400	5,518	5,550	4,708	4,700	4,500	4,700
OFFICE SUPPLIES	10-70-551117-310	3,084	2,500	2,524	2,500	2,500	2,600
MATERIALS SUPPLIES	10-70-551118-300	7,166	5,700	7,063	5,700	5,700	7,000
MEMBERSHIPS	10-70-551119-130	726	800	744	770	757	776
PROGRAMS	10-70-551120-300	8,624	9,250	7,492	10,000	9,500	12,200
MARKETING	10-70-551121-300	961	1,000	504	1,000	1,500	2,000
MONARCH LIBRARY SYSTEM	10-70-551122-200	12,772	13,800	12,463	14,200	14,200	15,868
PROFESSIONAL DEVELOPMENT	10-70-551123-120	1,470	2,200	2,313	2,200	2,300	2,500
TRAVEL & MILEAGE	10-70-551124-120	1,288	900	809	900	800	900
COPY MACHINE	10-70-551125-210	3,929	4,000	3,741	4,000	4,000	4,000
OTHER/MISC	10-70-551126-310	211	1,300	523	1,300	1,200	0
TECH REPLACEMENT	10-70-551131-410	0	0	0	3,700	3,400	4,000
GF-OpSup-Library-TeenPrograms	10-70-551135-300	0		1,408	0	0	0
GF-OpSup-Library-AdultPrograms	10-70-551140-300	0	0	1,129	0	0	0
CREDIT CARD FEES	new line	0	0	0	0	0	1,200
DAMAGED BOOK REPLACEMENT	new line	0	0	0	500	500	500
TOTAL LIBRARY		568,836	581,492	580,980	591,930	560,642	605,133

BUDGET NOTES:

- 1) The Sheboygan County Library System Reimbursement revenue line-item is estimated at \$258,871. The net City funding for the library is estimated at \$346,262



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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Aquatic Center Manager	1	1	1	1	1
Aquatic Center Concession Manager	1	1	1	1	1
Aquatic Center Lifeguards	34	29	44	45	45
Aquatic Center Attendants	16	23	20	20	20
Golf Course Manager	1	1	1	1	1
Golf Course Attendant	8	8	8	8	8
Golf Course Grounds Crew	3	3	4	4	3
Ski Hill Manager	1	1	1	1	1
Ski Hill Attendants	1	1	1	1	2
Skating Rink Manager	66	69	81	82	82
Skating Rink Attendants	1	1	1	1	1
Total	1	1	1	1	1

ACTIVITY MEASURES (RECREATION & LEISURE SERVICES):

- See Department of Public Works budget for labor allocation.

OBJECTIVES ACCOMPLISHED IN 2024:

- Finished replacing tee-off pads at the frisbee golf course in Meyer Park.
- Planted 84 new trees.



- Celebrated Arbor Day with planting 9 trees with 100+ 2nd Graders and the Mayor.
- Fully staffed Aquatic Center.
- New LED lights installed at the tennis courts.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

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

PROGRAM BUDGET:

Recreation & Leisure Services							
		ACTUAL	BUDGET	Actual	Budget	Projected	Budget
		2022	2023	2023	2024	2024	2025
Description	General Ledger						
GENERATIONS/PIC FUNDING	10-63-546000-200	131,517	135,685	135,353	136,680	138,000	139,600
YOUTH CENTER WAGES/CONTRACT	10-63-551900-200	12,980	12,800	14,295	12,800	12,800	12,800
YOUTH CENTER OPER & MAINT	10-63-551901-410	3,889	4,425	3,905	4,425	5,000	5,720
PARKS, PLAYGROUNDS, FIELDS	10-63-552000-XXX	37,742	47,000	45,245	47,000	47,000	48,820
RISK INSURANCE	10-60-552000-954	15,644	11,560	11,560	9,586	9,586	11,586
CITIZENS BAND	10-63-553005-520	6,000	6,000	6,000	6,000	6,000	6,000
BASEBALL/SOFTBALL - PYAA	10-63-553006-520	7,500	7,500	7,500	7,500	7,500	7,500
SKI HILL WAGES	10-63-554020-100	0	0	0	0	0	0
SKI HILL OPER & MAINT	10-63-554022-410	2,113	2,450	1,499	2,450	0	3,000
SKATING RINK WAGES	10-63-554030-100	656	787	0	1,045	0	1,037
SKATING RINK - FRINGE	10-63-554030-XXX	50	60	0	80	0	79
SKATING OPER & MAINT	10-63-554033-200	1,952	2,450	1,575	2,548	0	2,600
AQUATIC CENTER WAGES	10-64-554000-100	109,696	142,258	157,939	164,152	178,977	181,727
AQUATIC CENTER - FRINGE	10-64-554000-XXX	9,110	11,678	12,937	13,365	13,692	14,778
AQUATIC OPER & MAINT	10-64-554003-410	62,380	57,500	59,624	59,800	60,000	60,000
AQUATIC CONCESSIONS	10-64-554007-350	20,231	20,000	23,964	20,000	24,000	23,000
GOLF COURSE WAGES	10-65-554010-100	45,329	52,965	52,127	59,000	58,281	59,231
GOLF COURSE - FRINGE	10-65-554010-XXX	3,463	4,052	3,983	4,514	4,458	4,531
GOLF COURSE OPER & MAINT	10-65-554010-XXX	34,623	25,500	28,798	25,500	25,000	25,000
TOTAL REC/LEISURE DEPARTMENT		504,875	544,670	566,304	576,444	590,294	607,010



GENERAL FUND EXPENSE SUMMARY BY DEPARTMENT

Summary of Accounts							
Description	ACTUAL	BUDGET	Actual	Budget	Projected	Budget	
	2022	2023	2023	2024	2024	2025	
MAYOR & COMMON COUNCIL	51,350	53,254	48,018	53,254	51,449	53,254	
MUNICIPAL COURT	64,431	62,693	60,371	62,473	64,757	64,240	
CLERK-TREASURER	320,058	289,445	295,135	288,270	283,372	285,132	
CITY ADMINISTRATOR	100,783	152,100	147,872	157,709	155,976	236,571	
CONTRACTED GOVERNMENT SERVICES	293,998	212,100	192,256	234,246	205,348	171,950	
MISCELLANEOUS GENERAL GOVERNMENT	180,128	258,590	165,692	263,199	263,977	332,408	
POLICE DEPARTMENT	2,075,533	2,165,663	2,090,908	2,201,493	2,185,855	2,282,627	
FIRE DEPARTMENT	407,658	388,468	396,800	394,362	390,074	412,670	
MISCELLANEOUS PUBLIC SAFETY	9,934	9,850	12,427	9,850	9,825	9,850	
COMPUTER / IT SERVICES	113,324	134,376	140,808	162,493	126,698	159,209	
DEPARTMENT OF PUBLIC WORKS	1,414,558	1,357,250	1,448,910	1,492,574	1,474,866	1,584,829	
SANITATION (Waste Disposal & Recycling)	139,748	146,500	151,072	83,500	84,000	68,914	
PLYMOUTH LIBRARY	568,836	581,492	580,980	591,930	560,642	605,133	
RECREATIONAL & LEISURE SERVICES	504,875	544,670	566,304	576,444	590,294	607,010	
DEBT SERVICE	370,000	453,860	453,860	488,000	488,000	382,600	
CAPITAL PROJECTS	914,720	1,026,669	1,026,669	1,022,757	1,022,757	1,008,988	
TOTAL EXPENDITURES	7,529,935	7,836,979	7,778,082	8,082,552	7,957,889	8,265,384	

**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.

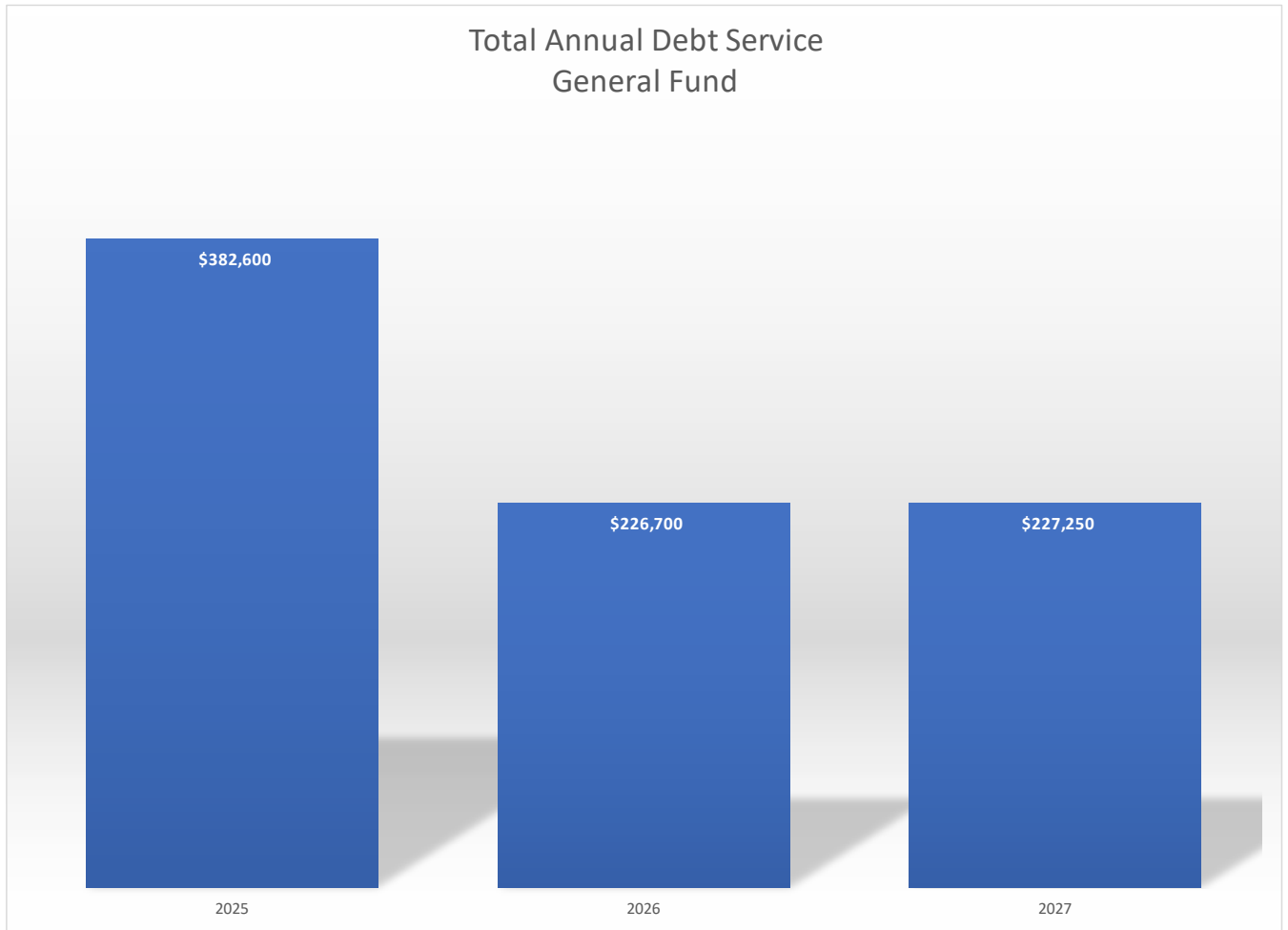
Historically, the City has issued debt on a periodic basis to fund applicable projects and purchases of long-lived infrastructure and facilities. Depending on the type of project funded, desired repayment period, and market conditions, the City issues G.O. bonds, notes, or a combination thereof. Future 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. The general fund debt is currently scheduled to be paid off at the end of 2027 unless future debt is issued. The City and Utility are in the process of gathering information for potential future debt issuance starting in 2025. Principal and interest payments for any future debt issuance will not occur until 2026. The potential future debt issuance could include items listed on the chart below. The items are at the preliminary stage and still require all necessary approvals:

Projects	Purpose/Dept.	Plan Issue	Funding	2025	2026	2027	2028	Totals
Mill Pond Dam	Dam	2025 G.O. Notes	G.O. Debt	1,500,000				1,500,000
Road Project	Streets	2025 G.O. Notes	G.O. Debt	500,000				500,000
Road Project Utilities	Utility	2025 G.O. Notes	G.O. Debt	500,000				500,000
Electric Storage Building	Electric	2025 G.O. Notes	G.O. Debt	1,700,000				1,700,000
Fiber Extension Substation	Electric	2025 G.O. Notes	G.O. Debt	300,000				300,000
Grove Street	Streets	2026 G.O. Notes	G.O. Debt		500,000			500,000
Future Capital Project	Future Capital	2026 G.O. Notes	G.O. Debt		1,000,000			1,000,000
Grove Street Utilities	Utility	2026 G.O. Notes	G.O. Debt		500,000			500,000
Future Capital Project	Future Capital	2026 G.O. Notes	G.O. Debt		2,000,000			2,000,000
Fire Truck	Fire	2027 G.O. Notes	G.O. Debt			2,000,000		2,000,000
								0
								0
Actual CIP Costs				4,500,000	4,000,000	2,000,000	0	10,500,000

The following is a summary of the debt service fund for 2025 and general obligation debt service requirements (general fund portion only):

30-Debt Service Fund		Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES							
30-50-492000-000	Transfer/Contribution from General Fund	463,345	370,000	453,860	488,000	488,000	383,200
	Total Revenues	463,345	370,000	453,860	488,000	488,000	383,200
EXPENSES							
30-00-581000-600	Principal-2016 Refund Bond	357,000	388,000	424,000	466,000	466,000	370,000
30-00-581005-600	DS-Prin-2011B WRS Refin Bond	60,000					
30-00-582900-610	Interest-2016 GO Bond	45,430	37,980	29,860	20,960	20,960	12,600
30-00-582905-610	DS-Int-2011B WRS GO Bond	915					
30-00-582908-610	Debt Service Fees	434	510	511	600	600	600
	Total Expenses	463,779	426,490	454,371	487,560	487,560	383,200
	Net Income (LOSS)	(434)	(56,490)	(511)	440	440	-
	Fund Balance, Jan 1st (estimated)	62,351	61,917	5,427	4,877	4,916	5,356
	Fund Balance, Dec 31st (estimated)	61,917	5,427	4,916	5,317	5,356	5,356

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.



Sum of Total P&I		2025	2026	2027	2028	2029	2030	2031	Grand Total
Sort	Loan Description								
City	2016-GO City (AR06Golf)	\$ 151,500							\$ 151,500
	2016-GO City (NONTID2008)								\$ -
	2016-GO City (Pol&Fire2008)								\$ -
	2016-GO City (Pol&FireAR07)	\$ 231,100	\$ 226,700	\$ 227,250					\$ 685,050
City Total		\$ 382,600	\$ 226,700	\$ 227,250	\$ -	\$ -	\$ -	\$ -	\$ 1,323,510



ADDITIONAL MUNICIPAL DEBT INFORMATION

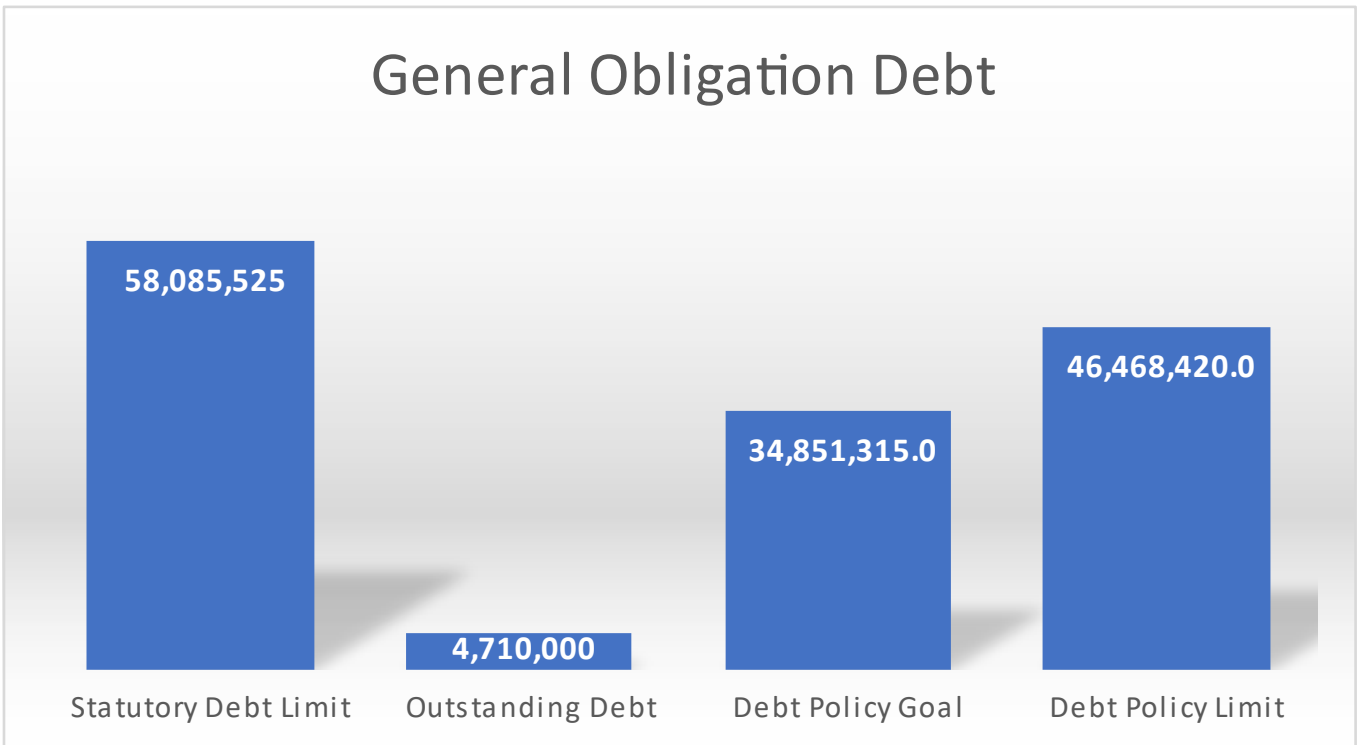
DEBT LIMIT

The constitutional and statutory general obligation debt limit for Wisconsin municipalities, including towns, cities, villages, and counties (Article XI, Section 3 of the Wisconsin Constitution and Section 67.03, Wisconsin Statutes) is 5% of the current equalized value. Outstanding general obligation debt as of August 20, 2024 is as follows:

Equalized Value	\$1,161,710,500
Multiply by 5%	<u>0.05</u>
Statutory Debt Limit	\$58,085,525
Less: G.O. Debt	<u>(4,710,000)</u>
Unused Debt Limit	\$53,375,525

% of Debt Capacity Used: 8.1%

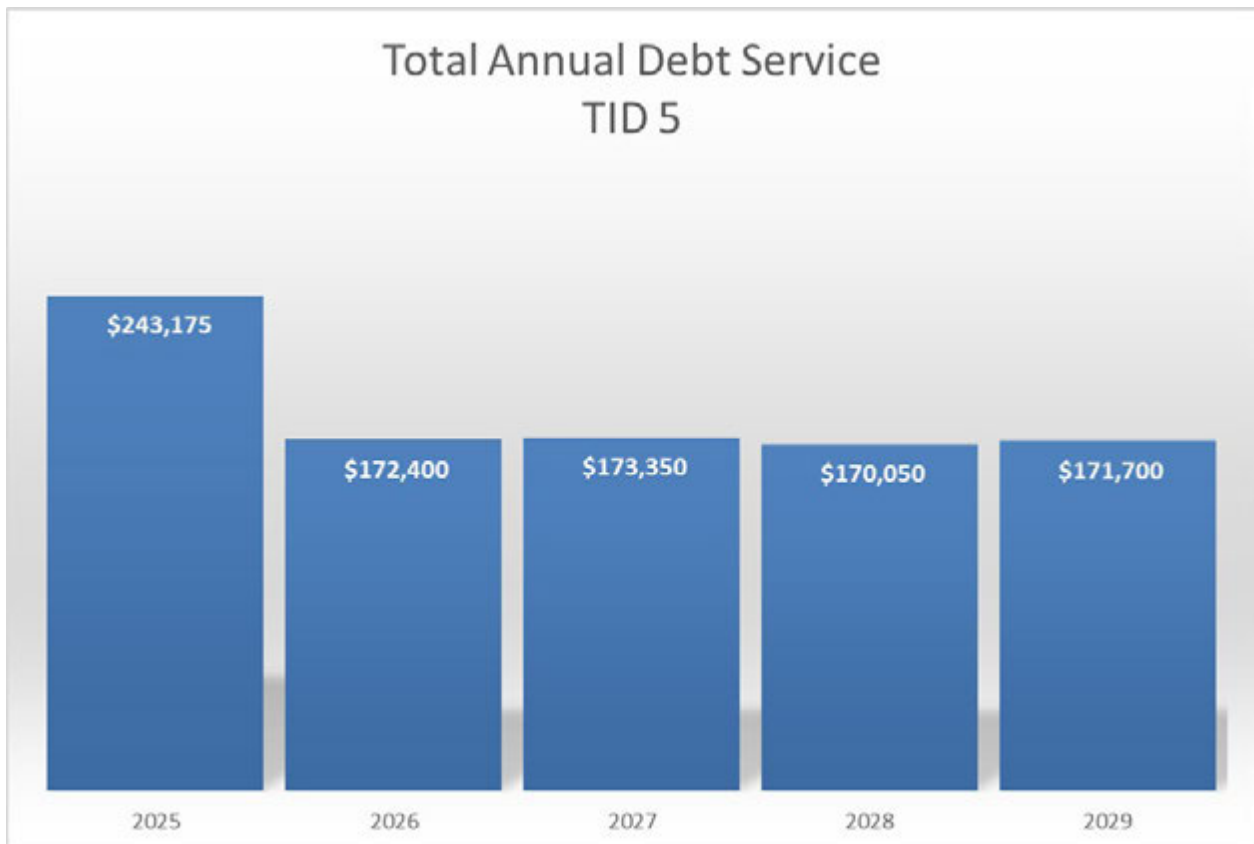
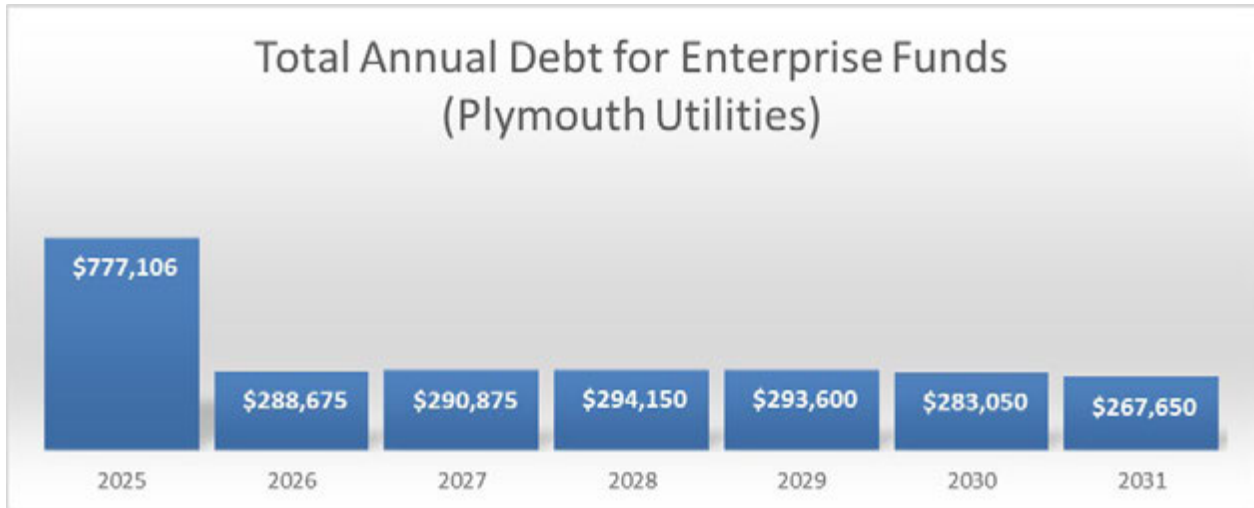
In addition, the City of Plymouth has a self-imposed policy limiting debt. The policy statement states that “Except for unique circumstances, General Obligation debt shall not exceed 60% of the City’s legal debt limit (3% of equalized property value). Under no circumstances, except for the case of extreme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

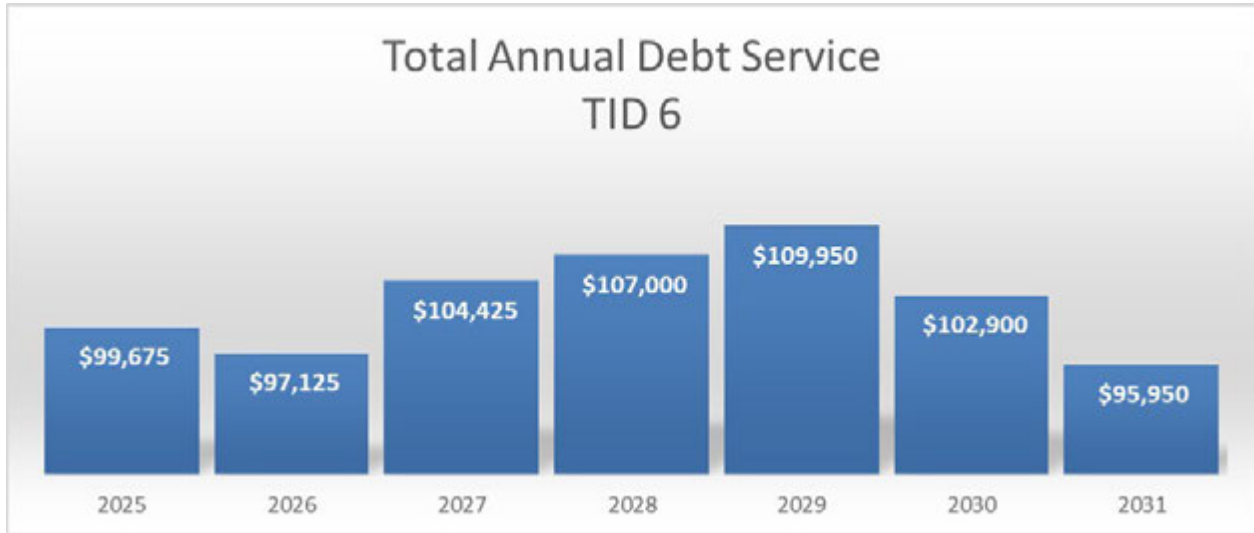


DIRECT DEBT

The City of Plymouth borrows money on a general obligation basis and a revenue basis. As of August 20, 2024, the total outstanding debt was \$4,710,000. The overall debt encompasses borrowed funds for the general fund, enterprise funds (electric, water, sewer), Tax Incremental Finance District #5, and Tax Incremental Finance District #6.

ANNUAL DEBT SERVICE REQUIREMENTS – PRINCIPAL & INTEREST





**2025 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 2025-2034+ CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items that represent tentative needs related to development. The CIP does not include capital costs related to all Tax Incremental Financing (TIF) Districts or other planning document, which have been identified in the overall project budget per the TIF project plan or other plan. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

2024 CAPITAL IMPROVEMENT PLAN – APPROVED PROJECTS

40- Capital Project Fund		Actual	Actual	Actual	Budget	Projected	Budget
		2021	2022	2023	2024	2024	2025
REVENUES							
40-00-435205-000	CAP-C-WI Grant-R2R COVID-19						
40-00-435340-000	CAP-C-WI Grant-Local Road Impr		-	36,308			
40-00-435700-000	CAP-C-WI Grant-DNR UrbanForest	5,000					
40-00-437100-000	CAP-C-County Grant-Rd Imp	101,578	115,313	131,237	142,267	142,267	142,000
40-00-437200-000	CAP-C-Donations-Library Board	5,041					
40-00-432101-000	CAP-C-FED Grant-Fire		44,503	44,503			
40-00-473230-000	CAP-Fire Serv-Town of Plymouth	11,770	12,962	10,953	6,925	6,925	9,233
40-00-483010-000	CAP-C-Sale-Police Equip&Prop	4,195		300			
40-00-483020-000	CAP-C-Sale-Fire Equip&Prop	1,500	17,000				
40-00-483030-000	CAP-C-Sale-DPW Equip&Prop	4,196	54,892				
40-00-484200-000	CAP-C-Ins Recovery-Police						
40-00-484300-000	CAP-C-Ins Recovery-Streets	123,641					
40-00-485000-000	CAP-C-Tree Grant		12,116	10,000			
40-00-485001-000	CAP-C-Local NonHwy Grant	3,865					
40-00-485003-000	CAP-C-Donations-Library	25,000	2,127				
40-00-485002-000	CAP-C-Dog Unit Revenue	3,409	1,320				
40-00-485012-000	CAP-C-Donations			500			
40-00-492000-000	CAP-C-City Contribution	1,151,623	914,720	1,026,669	1,022,757	1,022,757	1,008,988
	Total Revenues	1,440,819	1,174,952	1,260,470	1,171,949	1,171,949	1,160,221
EXPENSES							
	General Fund Capital Projects	1,313,638	1,649,102	516,885	1,841,825	1,940,920	1,303,502
	Total Expenses	1,313,638	1,649,102	516,885	1,841,825	1,940,920	1,303,502
	Net Income (LOSS)	127,181	(474,150)	743,585	(669,876)	(768,971)	(143,281)
	Fund Balance, Jan 1st (estimated)	1,416,890	1,544,070	1,069,921	1,665,579	1,813,505	1,044,534
	Fund Balance, Dec 31st (estimated)	1,544,070	1,069,921	1,813,505	995,703	1,044,534	901,253

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

SOURCES & USES

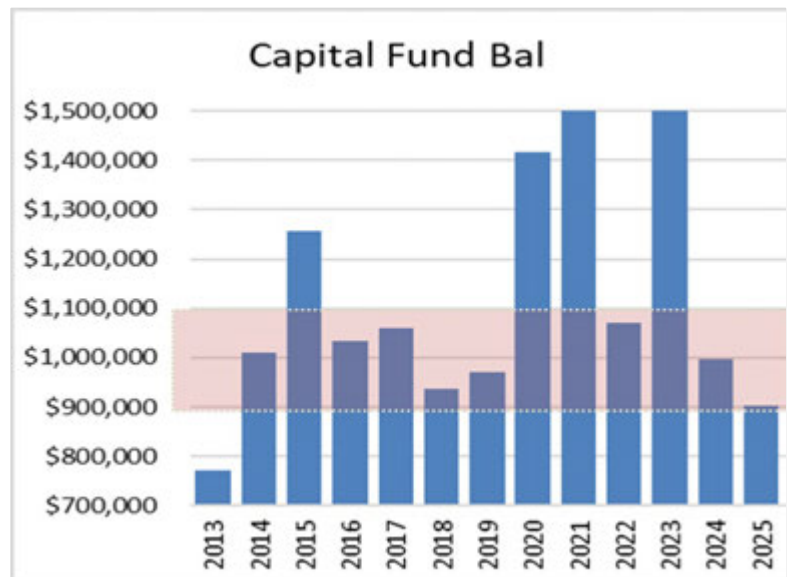
2025 CITY CAPITAL BUDGET SUMMARY (See CIP for detailed information):

<u>Category</u>	<u>2025 ADOPTED</u>
DPW - Vehicles, Machinery, Facilities	\$ 445,000.00
DPW - Parks, Recreation, Cemetery	\$ 1,832,900.00
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$ 720,500.00
Admin & IT	\$ 70,350.00
Library	\$ -
Fire Department	\$ 27,700.00
Police Department	\$ 207,052.00
CIP TOTAL	\$ 3,303,502.00

BUDGET NOTES:

- 1) See Appendix A: General Government 10-Year Capital Improvement Plan for more detail.
- 2) City contribution of \$327,000 to county Riverwalk Trail project may decrease based on bid amount as the county received additional federal funding. However, full amount is budgeted per conservative budget practices.
- 3) Debt Financing Total \$2,000,000.00
- 4) General Fund Total \$1,303,502.00

Note: Red area indicates target fund balance range





INTRODUCTION TO PLYMOUTH UTILITIES:

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



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

BUSINESS LINES

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

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

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

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

DEPARTMENT: Plymouth Utilities

PROGRAM MANAGER: City Administrator/Utilities Manager

PROGRAM DESCRIPTION:

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

SERVICES:

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



STAFFING:

<i>Position (Administration)</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
City Administrator/Utilities Mgr.	.50	.50	.50	.50	.50
Asst. Administrator/Cmty. Develop	0	0	0	0	.35
Human Resources Specialist*	.50	.50	.50	.50	.50
DPW/City Engineer	.50	.50	.50	.50	.50
Finance Director	1.00	1.00	1.00	1.00	.95
IT Administrator/Manager	0.50	0.50	0.50	0.50	.50
GIS & Asset Mgmt. Specialist	0.00	0.00	1.00	1.00	1.00
Management Assistant	0.75	0.75	0.83	0.85	.90
Staff Accountant	1.00	1.00	0.50	1.00	1.00
Utilities Account Specialist	1.00	2.00	2.25	2.00	2.00
Laborer – Meter Reader	0.50	0.00	0.00	0.00	0.00
Custodian/Bldg. Maint.	0.35	0.35	0.33	0.33	0.33
Total	6.10	6.60	7.91	8.18	8.53

<i>Position (Electric)</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Electrical Operations Mgr.	1.00	1.00	1.00	1.00	1.00
Assistant Electrical Ops. Mgr.	1.00	1.00	1.00	1.00	1.00
Line Crew Foreman	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	4.00	4.00	6.00	6.00	6.00
Apprentice Lineman	3.00	3.00	1.00	1.00	1.00
Tree Trimmer Foreman	1.00	1.00	1.00	1.00	1.00
Tree Trimmer / Serviceman	1.00	1.00	1.00	1.00	1.00
Electric Meter Technician	1.00	1.00	1.00	1.00	1.00
Total	13.00	13.00	13.00	13.00	13.00

<i>Position (Wastewater)</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Water Foreman	1.00	1.00	1.00	1.00	1.00
Water Operator	2.00	3.00	3.00	3.00	3.00
Skill Level Worker - Temporary	0.00	0.00	0.00	0.00	0.00
Total	3.00	4.00	4.00	4.00	4.00

<i>Total FTE (Utility Wide)</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Administration	6.10	6.60	7.91	8.18	8.53
Electric Utility	13.00	13.00	13.00	13.00	13.00
Wastewater Utility	4.00	4.00	4.00	4.00	4.00
Water Utility	3.00	4.00	4.00	4.00	4.00
Total	26.10	27.60	28.91	29.18	29.53

KEY PERFORMANCE INDICATORS:

Plymouth Utilities Annual Key Performance Indicator (KPI) Summary								
Revenue/Credit Collection KPIs	2017	2018	2019	2020	2021	2022	2023	KPI Target
Accounts Receivable Turnover (ARTR)	14.2	15.1	15.6	13.7	13.5	14.6	15.4	12 or greater
Days Sales Outstanding	25.6	24.1	23.4	26.6	27.0	25.0	23.7	31 or less
Collection Rate	99.94%	99.99%	99.92%	99.74%	99.94%	99.98%	99.998%	99.5% or greater
Liquidity/Working Capital	2017	2018	2019	2020	2021	2022	2023	KPI Target
Current Ratio	3.29	3.33	3.26	3.75	4.04	5.70	6.48	Greater than 1.50
Sales to Net Working Capital	2.65	2.51	2.41	2.18	2.02	1.64	1.25	Greater than 1.50
Unrestricted Funds on Hand	5.08	5.18	5.68	6.41	6.60	9.08	9.97	Range of 3 to 6
Debt/Leverage	2017	2018	2019	2020	2021	2022	2023	KPI Target
Total Debt to Total Assets	23.0%	20.8%	19.3%	14.5%	12.2%	15.8%	14.3%	50% or Less
Utility Net Position vs. Net Plant	72.5%	76.5%	79.4%	83.5%	86.6%	89.4%	92.6%	50% or More
Debt Coverage Calculation (All Debt)	2.55	2.64	2.77	2.70	2.91	2.93	3.76	1.25 or greater
Regulated - Rate of Return	2017	2018	2019	2020	2021	2022	2023	KPI Target
Electric - Rate of Return	4.90%	4.37%	4.56%	2.52%	2.75%	3.07%	2.50%	5.3% Authorized / when return is 1.77% or 1/3 of authorized, consider rate case
Water - Rate of Return	3.17%	3.47%	3.52%	2.78%	4.08%	3.77%	4.13%	4.9% Authorized / when return is 1.63% or 1/3 of authorized, consider rate case.
Operating Ratios	2017	2018	2019	2020	2021	2022	2023	KPI Target
Op. Ratio - Electric (including depreciation)	93.2%	93.8%	93.6%	94.1%	95.1%	95.2%	96.7%	Range of 92% to 97% is best
Op. Ratio - Electric (O&M only)	86.1%	86.9%	85.7%	85.8%	87.1%	87.5%	88.2%	Range of 85% to 90% is best
Op. Ratio - Water (including depreciation)	61.8%	61.5%	60.8%	64.9%	55.4%	61.4%	62.7%	80% or less
Op. Ratio - Water (O&M only)	36.9%	37.3%	36.6%	40.0%	32.6%	39.1%	40.9%	50% or less
Op. Ratio - Sewer (including depreciation)	83.0%	71.8%	86.2%	83.7%	76.4%	80.9%	77.9%	80% or less
Op. Ratio - Sewer (O&M only)	55.1%	51.3%	58.0%	56.9%	50.5%	54.3%	55.0%	50% or less
Op. Ratio - Combined (including depreciation)	90.1%	89.5%	90.4%	91.0%	90.5%	91.6%	92.2%	Watch Trend
Op. Ratio - Combined (O&M only)	80.2%	80.2%	79.5%	79.8%	79.8%	81.3%	81.3%	Watch Trend
Electric Operations	2017	2018	2019	2020	2021	2022	2023	KPI Target
Distribution Losses	3.09%	2.83%	2.82%	2.31%	2.62%	2.91%	2.38%	3% or less is best / less than 5%
System Average Interruption Frequency Index (SAIFI) - How often will a customer experience an outage.	0.294	0.639	0.273	0.378	0.38	0.375	0.375	In 2015, SAIFI average for Public Power was 0.93.
System Average Duration Index (SAIDI) - Avg. Duration Per Customer	30.56	50.68	50.15	39.92	31.49	25.315	28.479	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.	104	79.33	183.83	105.6	82.8	67.44	76.014	Watch Trend - Function of SAIFI & SAIDI.
Water Operations	2017	2018	2019	2020	2021	2022	2023	KPI Target
Water Loss	33.8%	15.4%	11.8%	16.8%	16.9%	18.8%	19.4%	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	0.14	0.12	0.09	0.06	0.08	0.09	0.06	Watch Trend
Sewer Operations	2017	2018	2019	2020	2021	2022	2023	KPI Target
Basement Backups	0.13	0.07	0.06	0.04	0.07	0.02	0.02	Watch Trend
Sewer Pipe Failures	0.00	0.00	0.00	0.00	0.00	0.00	0.02	Watch Trend
Lift Station Failures	0	0	0	0	0	0	0	Watch Trend
Sewer Overflows	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Watch Trend
Performance Grade - CMAR	4.00	3.73	4.00	4.00	4.00	3.73	4.00	3.5 or greater.
Strategic & Other	2017	2018	2019	2020	2021	2022	2023	KPI Target
Lead Water Service Laterals (%)	21.8%	19.9%	18.8%	18.6%	17.1%	16.2%	16.2%	Annual Decline
AMI - Water	0%	76%	94%	100%	100%	100%	100%	<1% of homes have non-standardized meters
AMI - Electric	24%	70%	83%	97%	100%	100%	100%	<1% of homes have non-standardized meters
Workers Comp MOD Rate	0.83	0.86	0.98	1.17	1.28	1.27	0.95	1.0 or less

WATER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Number of water main break repairs	5	6	4	5	5
Number of service break repairs	10	8	4	10	10
Wells Maintained	7	7	7	7	7
Reservoirs Maintained	3	3	3	3	3
Gallons Pumped (000s gal)	439,231	468,911	445,126	440,000	440,000
Gallons Sold (000s gal)	360,025	346,764	356,232	350,000	350,000
Non-Revenue Water (000s gal)	79,206	122,147	88,894	90,000	90,000
Water Loss	74,437	118,471	86,359	88,000	88,000
Water Loss %	17%	25%	19%	20%	20%
Non-Revenue Water %	18%	26%	20%	20%	20%
KWH used by water utility	712,003	763,010	716,381	765,000	765,000
Max. Gallons pumped 1 day (000s)	1,868	1,972	1,944	1,950	1,950
Number of Hydrants	657	658	658	658	658
Number of Hydrants Operated	512	412	327	658	658
% of Hydrants Operated	77.9%	62.6%	49.7%	100%	100%
Number of Distribution System Valves	1,133	1,141	1,143	1,143	1,143
Number of Distribution Valves Operated	453	511	463	1,143	1,143
% of Distribution Valves Operated	40.0%	44.8%	40.5%	100%	100%
Number of customers	3,745	3,731	3,863	3,865	3,865
Lead Water Services Laterals (City)	570	539	539	510	480



SEWER UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Number of lift stations	4	4	4	4	4
WWTP Septic Tank Volumes	2,349,285	2,758,679	2,916,386	2,900,000	2,900,000
WWTP Holding Tank Volumes	6,874,872	8,437,050	8,577,004	8,600,000	8,600,000
Lift Station kWh Consumed	117,723	126,528	129,453	130,000	130,000
WWTP kWh Consumed	1,066,960	1,742,960	1,663,680	1,800,000	1,800,000
% of Sewer Collection System Cleaned	20%	24.5%	24.6%	20%	20%
% of Sewer Collection System Televised	5%	6%	7%	5%	5%
% of Manhole Inspection	20%	20%	20%	20%	20%
% of Manholes Rehabbed	1%	1%	1%	2%	2%
% of Mainline Rehabilitation	1%	1%	1%	1%	1%
Miles of Sanitary Sewer	53.8	53.8	53.8	53.8	53.8
Number of Basement Backups	4	1	1	3	3

ELECTRIC UTILITY ACTIVITY MEASURES:

<i>Activity</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Projected</i>	<i>2025 Budget</i>
Energy Sales (kWh in Thousands)	266,317	264,823	260,599	260,000	260,000
Number of customers	8,662	8,703	8,720	8,720	8,720
Number of meters (installed non-stock)	8,662	8,703	8,720	8,720	8,720
Substations	4	4	4	4	5*
Substation Transformers	5	5	5	5	7*

*Substation 5 is currently under construction

OBJECTIVES ACCOMPLISHED IN 2024:

1. Continued improvement of electric mapping ESRI Arc-GIS based software.
2. Implement new online application for PSC 119.
3. Implement new internal programs for outage tracking, locating, and fleet management.
4. File Electric comprehensive rate case with the PSC.
5. Start construction of Substation 5 and direct lines.
6. Removal and clean-up of collapsed Digester Roof at the Waste Water Treatment Plant.
7. Complete Forest Avenue water and sewer infrastructure project.
8. File regulatory application for construction of new Utility storage building.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

1. Install new Digester Roof at the Waste Water Treatment Plant
2. Implement new Census RNI utility metering software.
3. Implement new rates and tariffs from Electric Comprehensive rate case.
4. Complete the Collins Street water and sewer infrastructure project.
5. Rehab Waste Water Treatment Plant's primary clarifier.
6. Gain regulatory approvals and start construction of new Utility storage building.

BUDGET NOTES:

- 1) Budget includes a 3% wage adjustment
- 2) Supply chain issues and material & labor shortages continue to burden many vendors and their products.
- 3) Proposed electric rate increase to help combat increased costs due to inflation and Pandemic related issues.
 - a. A comprehensive electric rate case was filed with the PSC in July 2024, and if accepted, would be implemented in early to mid-2025.
- 4) Total projected operating revenue of Electric is \$25,692,590; Water \$2,444,369; Wastewater \$2,952,216.
- 5) Purchased Power accounts for 79% of Electric Utility operating expenditures.
 - a. Purchase power projected 2024 decrease to be \$863K (4%)
 - b. 2025 budgeted to increase \$294K (1.5%)

STORMWATER UTILITY

DEPARTMENT: Stormwater Utility

PROGRAM MANAGER: City Administrator/Utilities Manager

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

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

SERVICES:

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

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

- Determine implementation of stormwater utility billing.



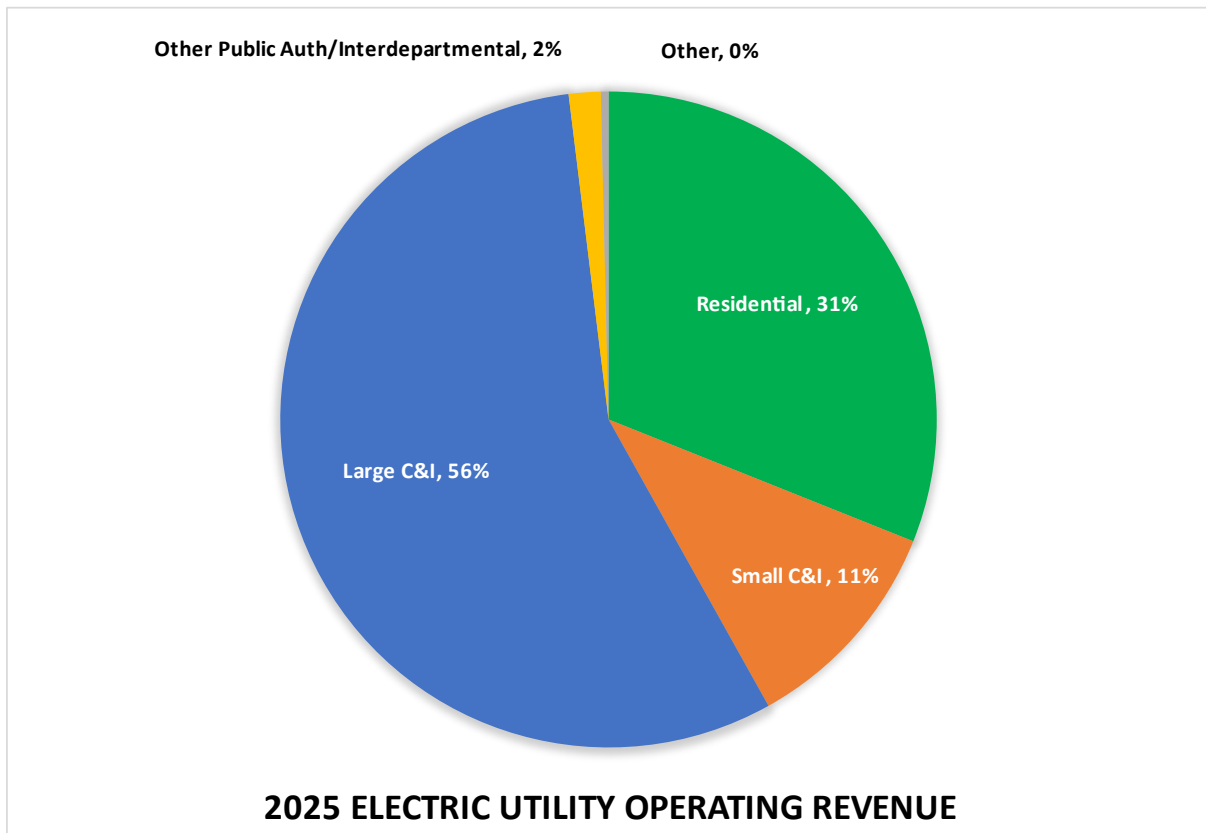
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**ELECTRIC
UTILITY**

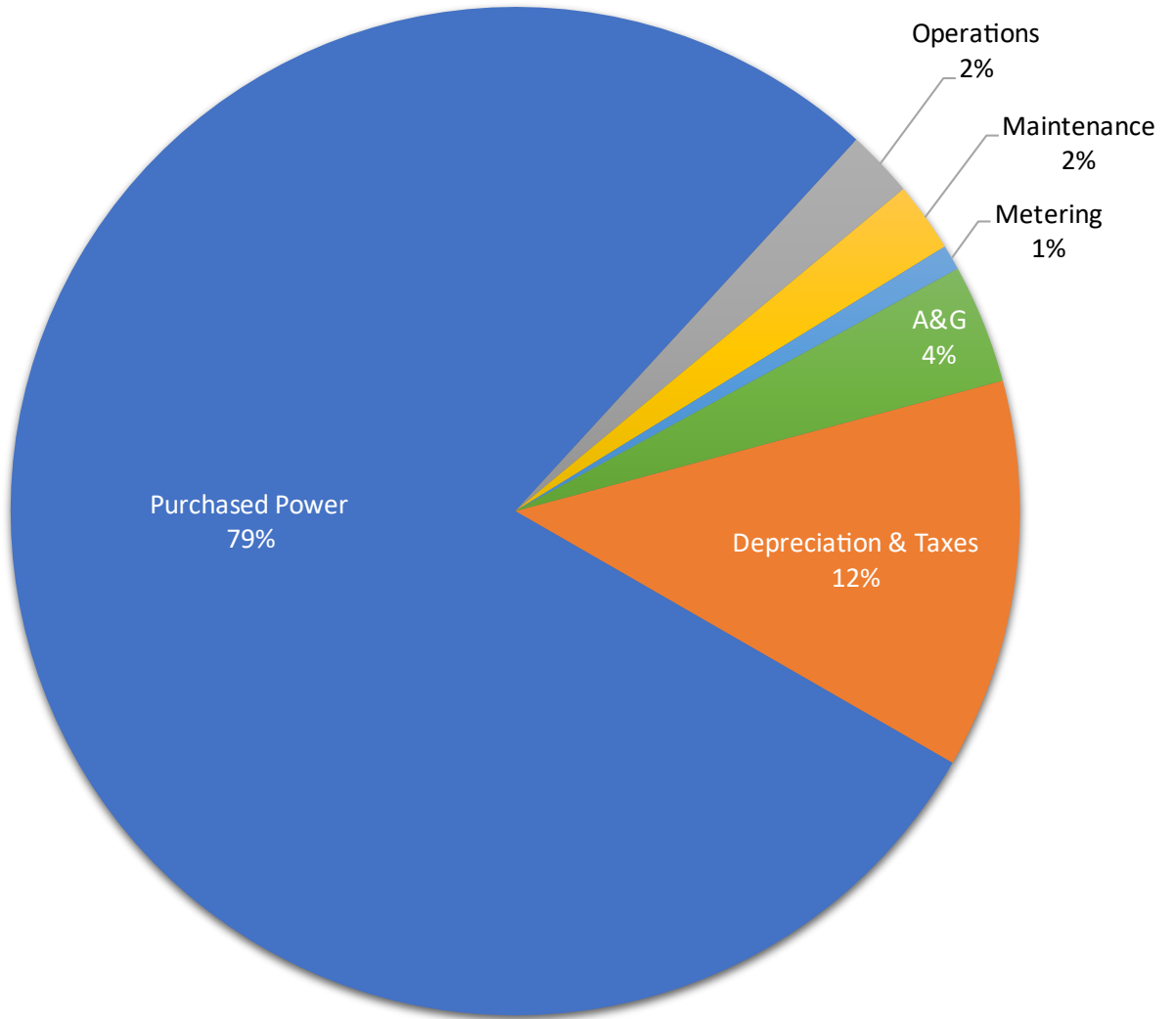


60-Electric Utility Operating Revenue							
Customer Type	Rate	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Residential	RG1	7,345,515	7,860,150	7,387,687	7,625,712	7,546,325	7,950,495
	RG2	26,986	32,863	32,632	28,016	27,725	29,209
Total Residential Sales		7,372,501	7,893,013	7,420,319	7,653,728	7,574,050	7,979,704
Small Commercial & Industrial	GS1	2,338,201	2,407,027	2,249,068	2,356,478	2,522,789	2,730,694
	GS2	28,887	48,269	51,406	32,246	34,521	37,366
	MS2	15,542	15,155	14,904	16,980	15,501	16,276
	MS3	515	527	500	562	513	539
Total Small Commercial & Industrial		2,383,145	2,470,978	2,315,878	2,406,265	2,573,324	2,784,875
Large Commercial & Industrial	CP1	1,811,833	2,088,485	2,059,274	2,044,380	1,719,959	1,794,073
	CP1T	156,325	174,472	142,984	176,389	148,398	154,792
	CP2	5,017,470	5,573,218	5,282,464	5,661,458	4,763,047	4,968,288
	CP3	7,585,110	8,358,975	7,633,046	8,558,652	7,200,487	7,510,759
Total Large Commercial & Industrial		14,570,737	16,195,150	15,117,768	16,440,879	13,831,891	14,427,912
Public Auth/Interdepartmental	GS1	245,371	324,909	296,865	268,069	244,719	256,955
Public Auth/Interdepartmental	MS1	140,162	142,165	138,465	153,127	139,789	146,779
Other Public Auth/Interdepartmental		385,533	467,074	435,330	421,196	384,508	403,733
Forfeited discounts		20,723	22,494	24,395	20,784	20,784	20,784
Misc service revenue		7,059	10,350	9,260	7,080	7,080	7,080
Other electric revenues		4,407	5,854	7,257	4,420	4,420	4,420
Rent from Electric Property		63,892	62,288	64,612	64,081	64,081	64,081
Other		96,081	100,986	105,525	96,366	96,366	96,366
Total Electric Utility Operating Revenue		24,807,997	27,127,202	25,394,820	27,018,434	24,460,139	25,692,590



60-Electric Utility Operating Expenditures	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Depreciation	1,831,988	1,913,818	1,983,142	1,949,934	2,106,504	2,148,634
Property Tax Equivalent	408,769	367,578	343,111	448,050	382,500	382,500
Taxes	414,451	434,800	489,455	558,016	558,016	571,474
Depreciation & Taxes	2,655,208	2,716,196	2,815,708	2,956,000	3,047,020	3,102,608
Purchased power	19,681,196	21,852,068	20,068,926	21,908,918	19,205,927	19,500,000
Ops Meters	94,502	95,226	92,199	99,605	99,605	100,064
Ops Misc	54,991	50,793	50,279	50,626	50,626	50,626
Ops Overhead lines	52,164	81,382	67,587	131,322	131,322	131,637
Ops Supervision	116,767	117,021	125,471	92,301	128,000	137,771
Ops Underground lines	57,855	74,647	93,101	93,962	93,962	114,285
Operations	376,280	419,068	428,638	467,815	503,514	534,383
Maint Line Transformer	3,022	-	8,937	16,718	16,718	16,718
Maint Misc Distribution	1,579	2,313	1,820	2,340	2,340	2,352
Maint Overhead Lines	60,107	103,543	95,523	156,536	156,536	156,806
Maint Overhead Lines-Tree Clear	199,859	161,458	189,745	181,747	181,747	182,601
Maint Street lights	18,620	17,371	16,775	16,026	16,026	18,586
Maint Substation	58,204	22,713	44,962	75,022	75,022	81,472
Maint Underground Lines	41,701	68,011	48,432	98,252	98,252	98,436
Maintenance	383,092	375,408	406,194	546,642	546,642	556,971
Cust Acct Supervision	26,461	24,276	18,913	31,534	31,534	30,335
Cust Billing & Collections	77,757	81,752	89,722	90,820	90,820	91,651
Misc General	(15,217)	(7,062)	(920)	28,840	6,000	28,840
Ops Meter Reading	45,527	46,453	46,752	44,702	44,702	50,152
Metering	134,528	145,419	154,467	195,896	173,056	200,978
Admin & General	145,429	141,920	205,446	184,181	204,181	236,715
Injuries and damages	47,064	46,682	39,871	23,939	23,939	42,727
Misc General	76,626	78,535	80,025	77,774	77,774	80,774
Outside services	21,296	21,830	39,830	30,000	40,000	45,000
Pension & Benefits	182,799	112,936	353,598	295,819	375,819	383,516
Property Insurance	9,037	9,950	10,766	11,825	11,825	23,070
Regulatory Commission	108	742	2,502	3,000	3,000	3,000
Training/Meetings	128,023	100,110	118,686	133,276	133,276	133,698
Admin & General	610,382	512,704	850,724	759,815	869,815	948,500
Total Electric Operating Expenditures	23,840,685	26,020,863	24,724,657	26,835,086	24,345,974	24,843,440
Net Revenues Over Expenditures	967,312	1,106,338	670,163	183,348	114,165	849,150

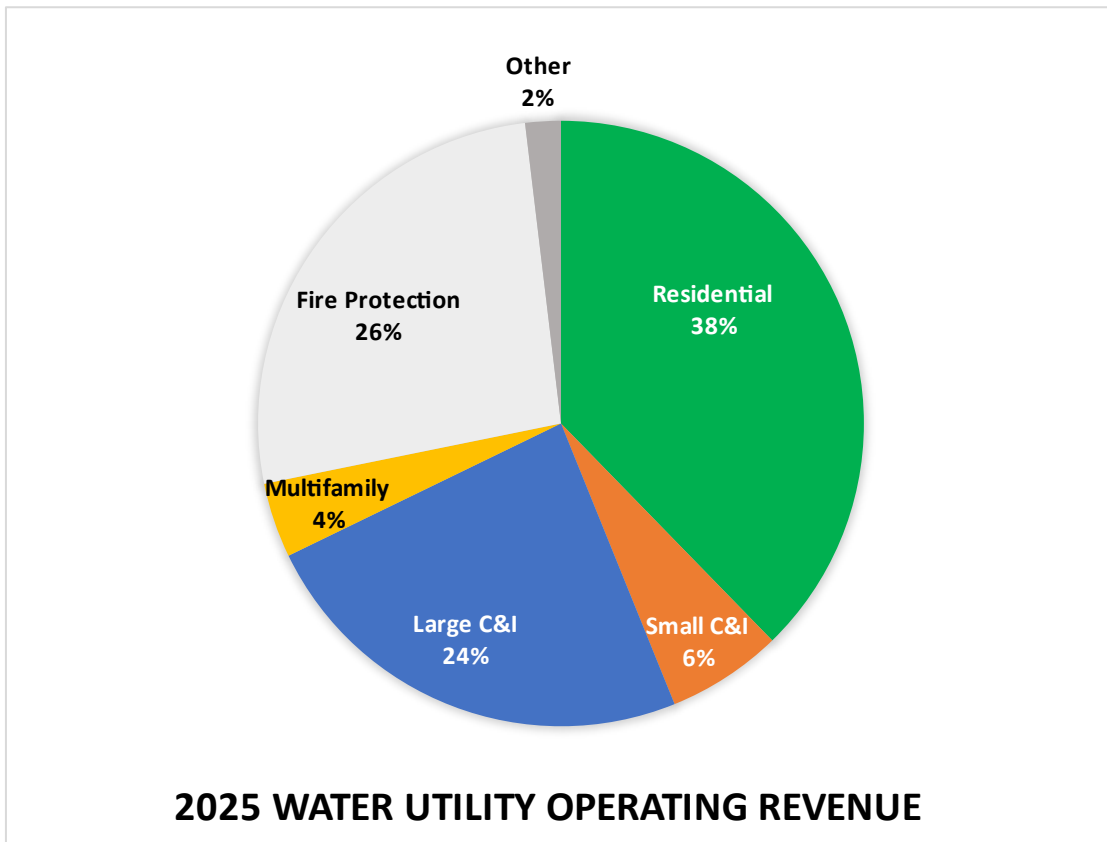
2025 ELECTRIC UTILITY OPERATING EXPENSES



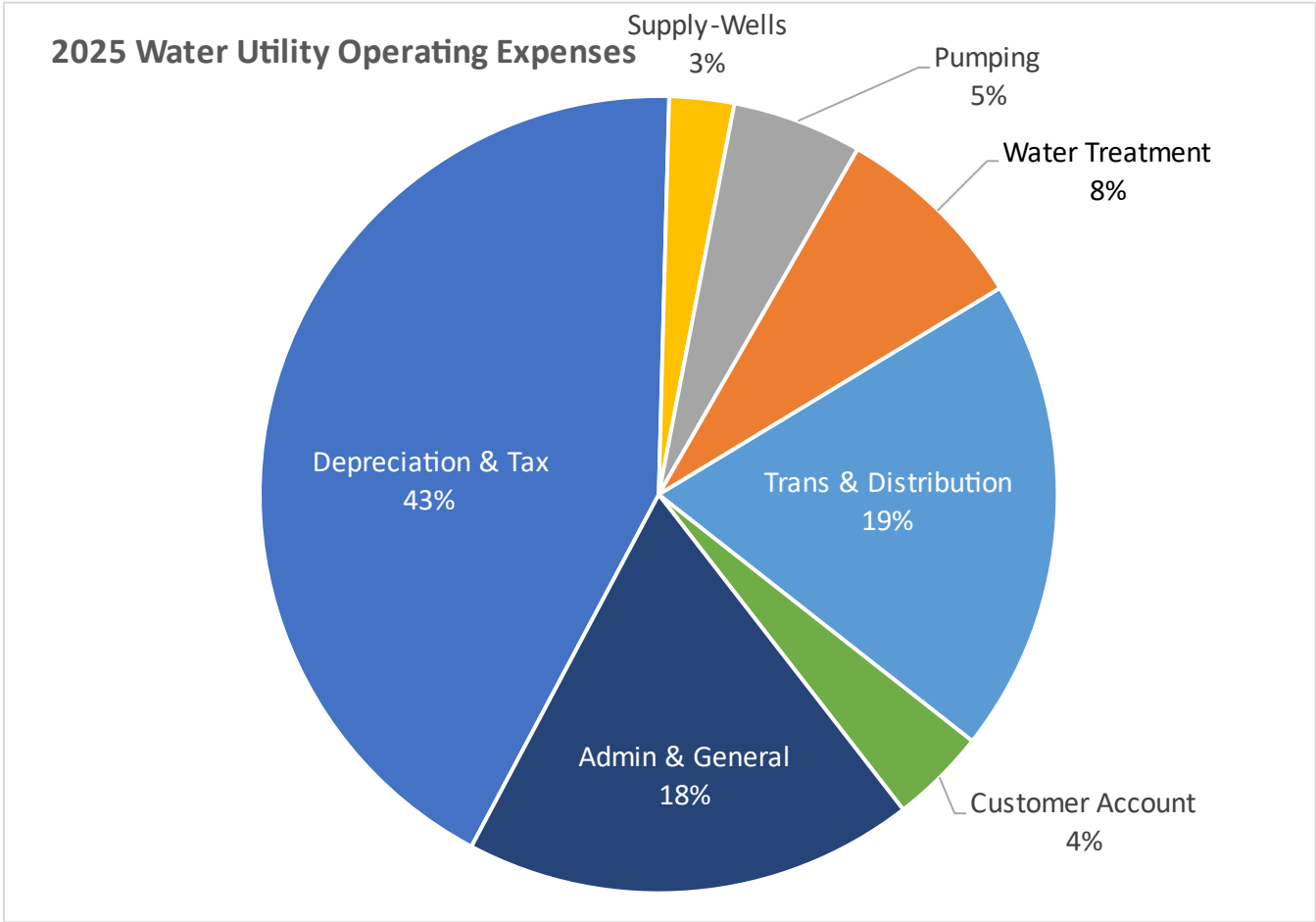
**WATER
UTILITY**



62-Water Utility Operating Revenue						
Customer Type	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Residential	862,702	873,275	912,820	893,400	921,948	921,948
Small Commercial & Industrial	139,838	138,574	149,203	142,570	150,695	150,695
Large Commercial & Industrial	545,440	538,010	578,984	553,900	584,774	584,774
Multifamily Residential	96,157	95,441	96,846	95,800	97,814	97,814
Fire Protection						
Private Fire Protection	50,982	51,845	51,952	52,952	52,472	52,472
Public Fire Protections	548,163	562,774	584,468	569,348	590,313	590,313
Total Fire Protection	599,145	614,619	636,420	622,300	642,785	642,785
Other						
Public Authority	30,632	29,049	31,854	30,832	32,172	32,172
Interdepartmental	4,141	4,412	4,219	4,168	4,261	4,261
Unmetered Sales	6,895	7,631	6,015	7,030	6,076	6,076
Forfeited discounts	3,178	2,612	2,926	2,860	2,955	2,955
Misc service revenue	600	720	880	540	889	889
Other water revenues	-	-	-	-	-	-
Total Other	45,446	44,423	45,894	45,430	46,353	46,353
Total Water Utility Operating Revenue	2,288,727	2,304,342	2,420,167	2,353,400	2,444,369	2,444,369



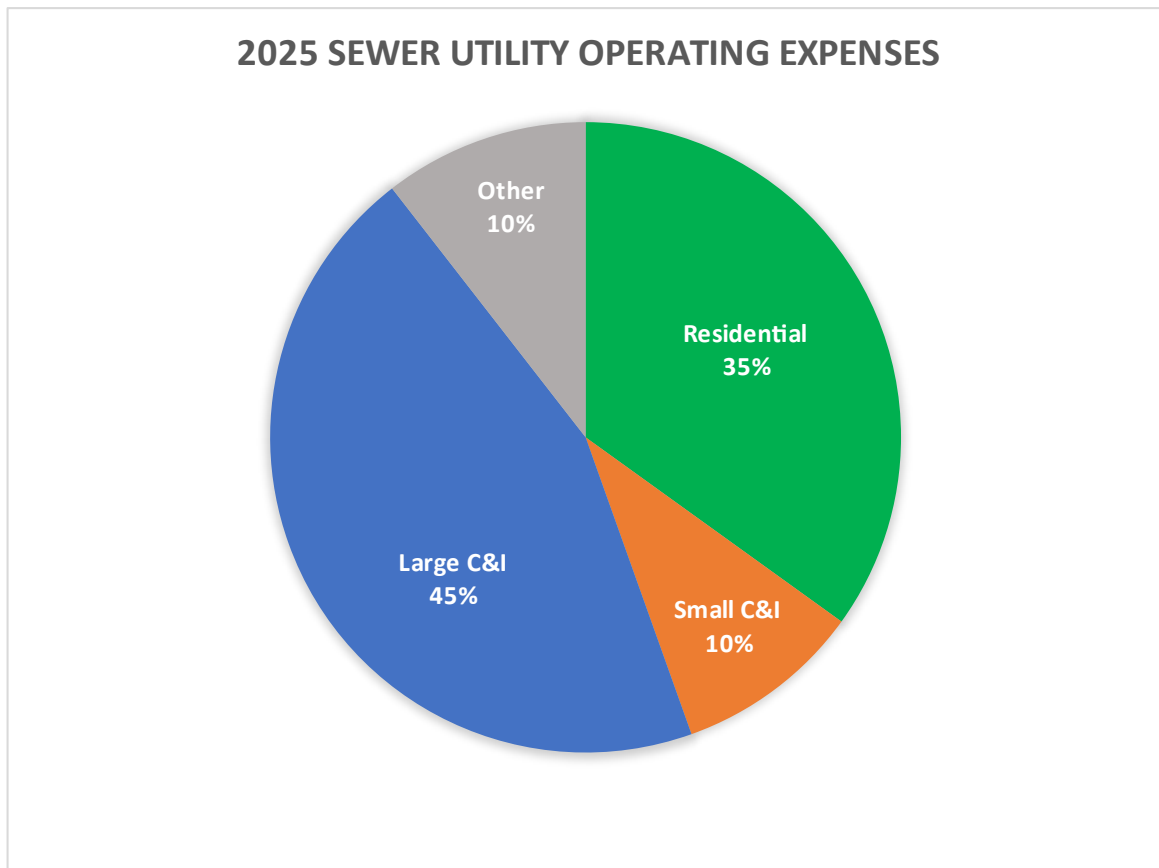
62-Water Utility Operating Expenditures	Actual 2019	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Depreciation	486,510	460,508	456,434	469,041	567,262	567,262	567,262
Property Tax Equivalent Taxes	379,853 (4,341)	362,253 (6,209)	319,072 25,302	297,405 30,279	391,400 (3,669)	301,000 12,711	301,000 22,255
Depreciation & Taxes	862,022	816,552	800,808	796,725	954,993	880,973	890,517
Maint Wells	28,745	15,088	16,533	18,954	29,516	29,516	29,747
Ops Supervision	24,182	18,115	17,083	18,301	22,563	22,563	25,074
Supply-Wells	52,928	33,203	33,616	37,255	52,079	52,079	54,821
Maint Pumps	16,032	12,200	22,955	23,454	23,277	23,277	24,176
Ops Pump Power	71,808	74,528	86,685	77,059	74,263	74,263	85,800
Pumping	87,840	86,728	109,640	100,513	97,540	97,540	109,976
Maint Chemical Treatment	5,378	5,528	6,332	5,670	7,150	7,150	9,066
Ops Chemical Treatment	35,501	39,627	42,516	68,993	58,534	66,534	69,868
Ops Chemicals	47,345	54,011	71,722	74,407	74,580	74,580	79,580
Ops Supervision	5,378	5,528	6,332	5,670	7,150	7,150	9,066
Water Treatment	93,601	104,694	126,902	154,740	147,414	155,414	167,580
Ops Stor Facilities	7,604	12,342	3,680	4,074	12,218	12,218	12,232
Ops T&D Meters	13,021	23,411	25,620	34,889	36,230	36,230	37,390
Ops T&D Customer install	12,402	12,768	12,825	12,996	13,390	13,390	13,390
Ops T&D Locates	34,358	38,756	58,434	70,309	70,968	70,968	73,610
Ops T&D Misc	4,996	-	-	-	-	-	-
Transmission/Distribution Operations	72,380	87,276	100,558	122,268	132,806	132,806	136,623
Maint Hydrants	20,831	33,783	16,288	5,936	34,140	34,140	34,827
Maint Meters	3,628	212	5,420	3,060	12,480	12,480	12,480
Maint Services	56,366	56,405	61,543	53,286	73,617	73,617	74,576
Maint T&D Mains	92,967	40,768	122,999	107,259	133,117	133,117	144,040
Maint T&D Structures	-	-	-	-	-	-	-
Transmission/Distribution Maintenance	173,792	131,167	206,250	169,541	253,354	253,354	265,922
Cust Acct Supervision	12,509	13,392	14,480	9,716	16,094	16,094	15,501
Cust Billing & Collections	40,671	38,619	40,840	43,361	45,080	45,080	45,519
Misc General	3,420	(1,619)	521	281	4,640	4,640	4,640
Ops Meter Reading	14,647	9,193	9,928	10,297	14,607	14,607	15,607
Customer Account	71,246	59,585	65,769	63,656	80,421	80,421	81,267
Admin & General	80,934	73,195	72,693	80,237	75,714	80,714	138,286
Injuries and damages	14,150	19,613	19,618	19,942	12,236	12,236	21,838
Misc General	11,817	9,244	9,771	11,494	10,373	10,373	10,528
Ops Misc	21,921	26,971	24,903	24,809	24,598	24,598	24,598
Outside services	11,662	10,097	9,297	10,844	13,000	13,000	15,000
Pension & Benefits	131,045	80,446	82,167	128,917	108,523	131,970	133,518
Property insurance	3,943	5,579	6,143	20,080	7,301	7,301	8,732
Regulatory Commission	1,410	1,453	1,568	1,773	1,800	1,800	1,800
Training/Meetings	8,846	22,038	18,387	24,058	26,671	26,671	27,426
Admin & General	285,727	248,635	244,546	322,154	280,216	308,662	381,726
Total Water Utility Operating Expenditures	1,699,537	1,567,840	1,688,089	1,766,852	1,998,823	1,961,249	2,088,432
Net Revenues Over Expenditure	574,428	720,887	616,253	653,315	354,577	483,120	355,937



WASTEWATER UTILITY

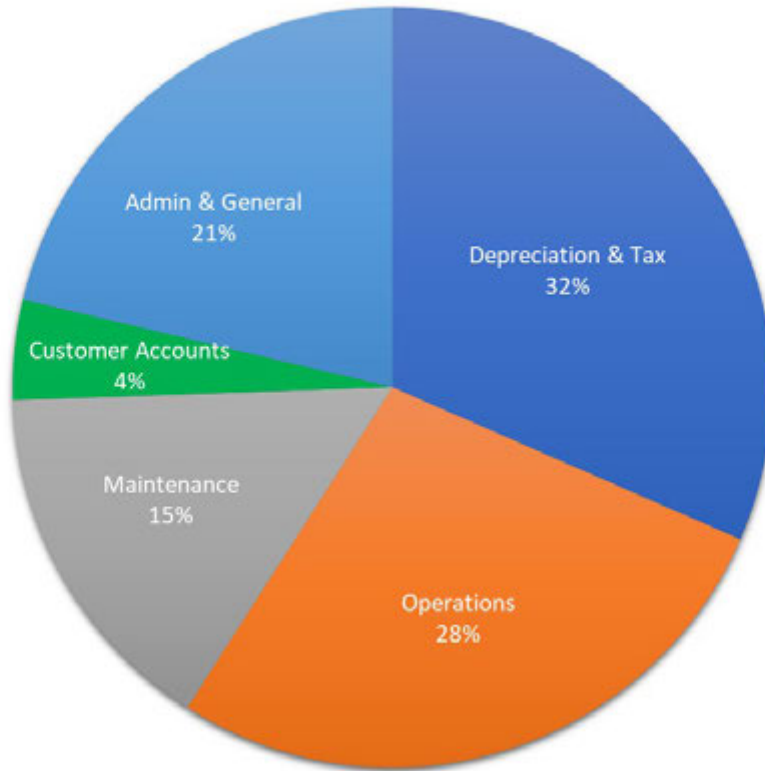


63-Sewer Utility Operating Revenue						
Customer Type	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Residential	1,004,275	988,895	1,026,394	1,011,200	1,031,526	1,031,526
Small Commercial & Industrial	286,411	272,953	282,265	277,300	283,677	283,677
Large Commercial & Industrial	955,423	1,036,777	1,264,083	1,083,400	1,326,718	1,326,718
Other						
Other Sewerage Services	180,370	203,600	217,530	207,470	218,618	218,618
Public Authority	55,418	58,343	77,531	63,745	77,919	77,919
Interdepartmental Sales	1,291	728	754	1,485	758	758
Forfeited discounts	2,592	2,036	2,422	2,300	2,300	2,300
Misc service revenue	12,060	12,890	30,610	10,700	10,700	10,700
Total Other	251,730	277,596	328,847	285,700	310,295	310,295
Total Sewer Utility Operating Revenue	2,497,839	2,576,220	2,901,589	2,657,600	2,952,216	2,952,216



63-Sewer Utility Operating Expenditures	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Depreciation	646,165	682,291	661,315	689,585	689,585	689,585
Taxes	91,470	57,583	61,187	96,623	96,623	99,917
Depreciation & Taxes	737,635	739,874	722,502	786,208	786,208	789,502
Ops Indust Sampling	8,163	13,086	6,749	8,873	8,873	8,993
Ops Lab	91,356	96,998	94,160	101,826	101,826	104,704
Ops Phosphorus	892	413	526	1,167	1,167	1,180
Ops Phosphorus Compliance	77,585	85,649	178,201	158,943	142,500	145,000
Ops Plant	66,086	80,946	69,119	80,892	80,892	81,038
Ops Pump Power	118,353	182,687	167,928	168,373	168,373	185,900
Ops Sludge Hauling	42,246	58,346	52,423	50,001	50,001	58,462
Ops Supervision	86,913	82,976	89,451	71,252	90,251	100,236
Ops Supplies	1,521	1,374	3,152	2,700	2,700	3,200
Operations	493,116	602,475	661,709	644,026	646,582	688,713
Maint Bldg & Grounds	12,139	13,803	13,788	24,504	24,504	25,084
Maint Col Sys Pumps	26,351	49,699	24,230	20,298	20,298	20,582
Maint Collection System	76,923	77,196	120,994	83,362	117,222	117,413
Maint Meters	511	419	419	2,000	2,000	2,000
Maint WWTP Equip	137,752	151,437	162,492	217,545	217,545	219,903
Maintenance	253,676	292,554	321,923	347,709	381,569	384,982
Cust Acct Supervision	18,992	20,542	13,420	22,811	22,811	21,946
Cust Billing & Collections	54,121	57,423	60,765	63,076	63,076	63,625
Misc General	(1,908)	(204)	(184)	2,700	2,700	2,700
Ops Meter Reading	9,193	9,927	10,297	17,857	17,857	18,057
Customer Accounts	80,398	87,689	84,298	106,444	106,444	106,328
Admin & General	112,312	109,486	121,891	116,882	121,882	198,566
Injuries and damages	24,029	24,182	25,835	17,023	17,023	30,384
Misc General	17,969	23,203	29,108	27,229	27,229	27,449
Ops Misc	36,816	33,876	34,517	34,223	34,223	34,223
Outside services	14,707	12,884	14,624	15,910	15,910	17,000
Pension & Benefits	121,384	111,838	186,671	135,272	179,578	190,336
Property insurance	15,607	17,184	18,594	20,423	20,423	23,813
Regulatory Commission	-	48	-	500	500	500
Training/Meetings	3,665	341	11,424	10,343	10,343	10,471
Admin & General	346,489	333,044	442,664	377,804	427,111	532,741
Total Sewer Utility Operating Expenditure	1,911,314	2,055,635	2,233,096	2,262,191	2,347,914	2,502,266
Net Revenues Over Expenditure	586,524	520,585	668,493	395,409	604,302	449,950

2025 Sewer Utility Operating Expenses



STORMWATER UTILITY



65-Stormwater Utility						
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
65-00-401000-000 Stormwater Utility Fee Revenue	-	-	-	-	-	-
65-00-421100-000 DNR Grant to establish Stormwater Utility	49,559	-	-	-	-	-
65-00-492000-000 Contribution from General Fund	88,126	140,923	179,220	145,130	163,608	166,492
Total Revenues	137,685	140,923	179,220	145,130	163,608	166,492
EXPENSES						
65-60-533110-XXX Street Cleaning - Labor	14,141	12,224	20,460	15,339	15,500	15,856
65-60-533110-XXX Street Cleaning - Fringe Benefits	8,086	6,596	6,504	6,628	7,000	6,434
65-60-533110-200 Street Cleaning - Contract	-	-	-	7,000	22,000	23,000
65-60-533110-XXX Street Cleaning - O&M	5,067	2,685	4,598	4,500	4,000	4,000
65-60-534410-XXX Storm Sewers - Labor	25,073	33,362	42,730	30,010	30,500	31,022
65-60-534410-XXX Storm Sewers - Fringe Benefits	14,765	18,997	19,757	12,967	13,000	12,589
65-60-534410-XXX Storm Sewer - O&M	10,030	13,959	16,589	15,000	18,000	21,000
65-60-536360-XXX Leaf Collection - Labor	21,514	21,180	25,739	21,340	21,500	22,060
65-60-536360-XXX Leaf Collection - Fringe Benefits	13,642	13,241	17,935	9,220	9,500	8,952
65-60-536360-XXX Leaf Collection - O&M	207	-	-	1,000	700	1,000
65-60-534411-200 Televising Program	5,048	-	-	5,375	5,000	5,500
65-60-534411-410 Detention Pond Maint.	-	-	-	-	-	-
65-60-53XXXX-961 Supervisor OH	18,613	17,179	23,145	14,843	15,000	13,158
65-55-920000-955 Accounting Allocation	1,500	1,500	1,763	1,908	1,908	1,921
Total Expenses - O&M	137,686	140,923	179,220	145,130	163,608	166,492
Net Income (LOSS)	(1)	0	0	0	0	0
Fund Balance, Jan 1st (estimated)	(246,681)	(73,943)	(73,943)	(73,943)	(73,943)	(73,943)
Fund Balance, Dec 31st (estimated)	(73,943)	(73,943)	(73,943)	(73,943)	(73,943)	(73,943)

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

Note: The 2025 budget only includes a contribution from the general fund for the stormwater utility budget revenue.



**SELF HEALTH
INSURANCE FUND**



CITY OF PLYMOUTH

HEALTH INSURANCE INTERNAL SERVICE FUND

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

Health Insurance Fund revenues come from four main sources:

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

OBJECTIVES ACCOMPLISHED IN 2024:

1. COBRA rates decreased for 2024.

OBJECTIVES TO BE ACCOMPLISHED IN 2025:

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



Internal Service Fund						
71-Health Insurance Fund						
	Actual	Actual	Actual	Budget	Projected	Budget
REVENUES	2021	2022	2023	2024	2024	2025
71-40-474930-000 Utility Contribution	615,270	496,270	453,735	527,130	527,130	516,134
71-40-481100-000 Utility Interest on Investment	3,052	12,884	38,725	6,000	10,000	6,000
71-40-481101-000 Utility Unrealized Gain (Loss)	(5,524)	(33,308)	19,186	-	-	-
71-40-486920-000 Utility Employee Contribution	45,496	55,230	43,580	53,970	53,970	61,308
71-40-486922-000 Utility Quarterly Drug Rebates	13,533	13,705	14,851	8,000	8,000	8,000
71-40-486924-000 Utility Refund of Health Exp	20	79,207	-	-	-	-
71-50-492000-000 City Contribution	658,745	668,110	604,395	591,570	591,570	584,234
71-50-481100-000 City Interest on Investment	4,649	12,884	20,440	6,000	6,000	6,000
71-50-481101-000 City Unrealized Gain (Loss)	(5,524)	(33,308)	12,038	-	-	-
71-50-486920-000 City Employee Contribution	73,264	83,381	76,136	74,130	74,130	83,724
71-50-486922-000 City Quarterly Drug Rebates	22,020	22,571	18,114	10,000	12,800	10,000
71-50-486924-000 City Refund of Health Exp	275,696	60	60	-	-	-
Total Revenues	1,700,697	1,377,686	1,301,260	1,276,800	1,283,600	1,275,400
EXPENSES						
71-40-514900-200 Healthcare Admin & Fixed Fees-Utility	13,122	15,744	19,358	20,000	20,000	22,000
71-40-514900-955 Accounting Allocation-Utility	5,500	5,500	5,730	6,202	6,202	6,244
71-40-514901-515 Health Claims-Utility	264,645	351,997	191,235	291,433	291,433	291,124
71-40-514902-515 Premium Expense-Utility	99,249	109,864	104,920	88,542	88,542	73,691
71-40-514903-515 Center Hlth&Well-Fixed -Utility	2,376	5,410	3,402	7,000	7,587	8,000
71-40-514904-515 Center Hlth&Well-Claims-Utility	7,843	7,282	8,260	8,500	10,000	12,000
71-40-514905-200 Hlth Risk Asmt-Utility	29	997	1,094	1,200	2,000	-
71-40-514906-515 HSA Contrib-Utility	32,400	32,400	97,717	54,900	54,900	59,150
71-50-514900-200 Healthcare Admin & Fixed Fees-City	27,678	23,543	23,879	32,000	32,000	32,000
71-50-514900-955 Accounting Allocation-City	5,500	5,500	5,731	6,202	6,202	6,244
71-50-514901-515 Health Claims-City	611,386	459,739	364,063	674,705	674,705	673,990
71-50-514902-515 Premium Expense-City	157,126	159,125	141,822	130,692	130,692	108,771
71-50-514903-515 Center Hlth&Well-Fixed -City	3,492	7,840	4,820	10,500	10,360	11,000
71-50-514904-515 Center Hlth&Well-Claims-City	16,786	16,305	14,237	22,000	22,000	24,000
71-50-514905-200 Hlth Risk Asmt-City	1,499	1,475	1,498	1,600	3,000	-
71-50-514906-515 HSA Contrib-City	51,825	50,400	133,967	65,600	65,600	74,450
Total Expenses	1,300,458	1,253,121	1,121,733	1,421,076	1,425,223	1,402,664
Net Income (LOSS)	400,239	124,565	179,527	(144,276)	(141,623)	(127,264)
Fund Balance, Jan 1st (estimated)	1,916,544	2,316,784	2,441,349	2,204,486	2,620,876	2,479,253
Fund Balance, Dec 31st (estimated)	2,316,784	2,441,349	2,620,876	2,060,210	2,479,253	2,351,989

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

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**RISK MANAGEMENT
FUND**



CITY OF PLYMOUTH RISK MANAGEMENT FUND

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

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

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

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



Internal Service Fund							
72-Risk Insurance Fund							
REVENUES		Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
72-00-473230-000	Workers Comp Reimb-Town of Plymouth	3,134	2,967	2,142	1,560	1,560	1,700
72-00-481100-000	Interest on Investment	-	4,472	6,741	3,000	3,000	3,000
72-00-481101-000	Unrealized Gains/Losses	-	(1,762)	986	-	-	-
72-00-484400-515	Insurance Recoveries	2,360	618	2,550	-	10,737	-
72-40-492000-515	Utility Contribution	126,367	130,079	142,004	137,896	137,896	150,565
72-40-489000-515	Utility Workers Comp Refund	-	3,022	2,044	-	-	-
72-40-489010-515	Utility Liab Ins Dividend	8,555	9,577	9,663	-	8,000	-
72-40-489020-515	Utility Auto/Physical Ins Dividend	1,100	-	-	-	-	-
72-40-489030-515	Utility Workers Comp Dividend	4,127	2,551	4,850	-	3,000	-
72-50-492000-515	City Contribution	169,369	158,820	137,433	135,905	135,905	160,810
72-50-489000-515	City Workers Comp Refund	-	4,602	4,580	-	-	-
72-50-489010-515	City Liab Ins Dividend	2,555	3,365	3,395	-	2,481	-
72-50-489020-515	City Auto/Physical Ins Dividend	328	-	-	-	-	-
72-50-489030-515	City Workers Comp Dividend	28,779	31,548	25,414	-	20,000	-
	Total Revenues	346,674	349,859	341,803	278,361	322,579	316,075
EXPENSES							
72-40-519901-515	Utility Gen Liab Ins	44,779	45,675	46,596	47,528	47,528	49,153
72-40-519902-515	Utility Prop/Casualty Ins	30,987	33,602	36,780	36,780	36,780	38,990
72-40-519903-515	Utility Excess Liab Ins	1,092	1,462	1,560	1,794	1,865	2,331
72-40-519904-515	Utility Workers Comp Ins	47,366	44,696	33,169	26,796	26,796	29,935
72-40-519905-515	Utility Auto Physical Damage	5,777	6,215	7,505	8,353	11,697	13,391
72-40-519906-515	Utility Emplmt Prac Liab Ins	2,134	2,208	2,106	2,363	2,363	2,136
72-40-519907-515	Utility Boiler&Machinery Ins	1,982	2,044	2,162	2,769	2,769	3,234
72-40-519908-200	Utility Outside Legal Defense	-	-	-	-	-	-
72-40-519909-515	Utility Claims Expense	-	-	-	-	5,000	10,000
72-40-519910-515	Utility Crime Coverage	178	250	249	262	240	252
72-40-519911-515	Utility Cyber Coverage	-	-	-	-	-	-
72-40-519913-515	Utility Pollution Coverage	696	1,075	1,169	1,251	1,038	1,143
72-50-519901-515	City Gen Liab Ins	13,376	13,643	13,918	14,197	14,197	14,682
72-50-519902-515	City Prop/Casualty Ins	24,966	27,296	30,412	30,412	30,412	32,187
72-50-519903-515	City Excess Liab Ins	1,092	1,462	1,560	1,794	1,865	2,331
72-50-519904-515	City Workers Comp Ins	135,179	67,740	35,768	53,252	53,252	60,777
72-50-519905-515	City Auto Physical Damage	14,795	15,981	19,298	21,478	30,078	34,433
72-50-519906-515	City Emplmt Prac Liab Ins	2,134	2,208	2,106	2,363	2,363	2,136
72-50-519907-515	City Boiler&Machinery Ins	1,758	1,813	1,916	2,456	2,456	2,869
72-50-519908-200	City Outside Legal Defense	41	-	-	-	-	-
72-50-519909-515	City Claims Expense	9,368	-	6,209	-	9,446	-
72-50-519910-515	City Crime Coverage	178	250	249	262	240	252
72-50-519911-515	City Cyber Coverage	-	-	-	-	-	-
72-50-519912-515	City Claims Defense Other	3,455	46,015	17,407	20,000	5,000	10,000
72-50-519913-515	City Pollution Coverage	696	1,075	1,169	1,251	1,251	1,143
	Total Expenses	342,029	314,710	261,309	275,361	286,635	311,375
	Net Income (LOSS)	4,645	35,149	80,493	3,000	35,944	4,700
	Fund Balance, Jan 1st (estimated)	235,828	240,473	275,622	314,359	356,115	392,059
	Fund Balance, Dec 31st (estimated)	240,473	275,622	356,115	317,359	392,059	396,759

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

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SPECIAL REVENUE FUNDS



CITY OF PLYMOUTH SPECIAL REVENUE FUND BUDGET

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

Business Revolving Loan Fund

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

As of October 2024, the RLF Program has 5 active loans with a total outstanding value of \$1,645,000. The available funds for loans total \$800,000.

21-Business Revolving Loan Fund

	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
21-00-481100-000 Loan & Investment Interest Income	57,575	55,379	70,533	30,547	31,000	35,000
21-00-481101-000 RLF-Unrealized Gains/Losses	(8,586)	(57,088)	25,897	-	-	-
Total Revenues	48,989	(1,709)	96,430	30,547	31,000	35,000
EXPENSES						
21-00-513000-200 Legal Fees	964	-	1,230	600	600	600
21-00-515004-200 Contracted Accounting	2,000	-	-	2,000	1,000	1,000
21-55-515004-955 Accounting Allocation	3,800	3,800	3,967	4,294	4,294	4,323
21-00-592000-200 Administrative Fees	-	-	191	-	-	200
Total Expenses	6,764	3,800	5,388	6,894	5,894	6,123
Net Income (LOSS)	42,225	(5,509)	91,042	23,653	25,106	28,877
Fund Balance, Jan 1st (estimated)	2,328,305	2,370,530	2,365,021	2,404,609	2,456,063	2,481,169
Fund Balance, Dec 31st (estimated)	2,370,530	2,365,021	2,456,063	2,428,262	2,481,169	2,510,046

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

Number of outstanding loans: 5

Available funds for loans: \$800,000

Outstanding value of loans: \$1,645,000

USDA Revolving Loan Fund –

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

As of October 2024, the USDA RLF Program has 1 active loans with a total outstanding value of \$50,000. The available funds for loans total \$332,000.

22-USDA Revolving Loan Fund						
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
22-00-481100-000 Interest on Loans & Investments	945	2,874	10,872	7,000	7,000	7,000
22-00-461100-000 Admin Fee Ply Springs Loan	451	400	-	-	-	-
Total Revenues	1,396	3,274	10,872	7,000	7,000	7,000
EXPENSES						
22-00-592000-200 Administrative Fees	565	-	34,430	-	-	1,000
Total Expenses	565	0	34,430	0	0	1,000
Net Income (LOSS)	831	3,274	(23,558)	7,000	7,000	6,000
Fund Balance, Jan 1st (estimated)	402,648	403,478	406,752	381,319	383,194	390,194
Fund Balance, Dec 31st (estimated)	403,478	406,752	383,194	388,319	390,194	396,194
<i>Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.</i>						
<i>Number of outstanding loans: 1</i>			<i>Available funds for loans: \$332,000</i>			
<i>Outstanding value of loans: \$50,000</i>						



Housing Loan Fund- Community Development Block Grant

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

Currently, the program has 28 active loans totaling \$448,000. Approximately \$186,000 is available for future loans.

25-Housing Fund						
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
25-00-481100-000 Loan & Investment Interest Income	82	1,119	7,512	5,000	5,000	5,000
Total Revenues	82	1,119	7,512	5,000	5,000	5,000
EXPENSES						
25-00-566002-200 MSA Contracted Services	4,165	4,474	5,001	4,800	5,000	5,200
Total Expenses	4,165	4,474	5,001	4,800	5,000	5,200
Net Income (LOSS)	(4,084)	(3,355)	2,511	200	0	(200)
Fund Balance, Jan 1st (estimated)	640,616	636,532	633,177	635,012	635,688	635,688
Fund Balance, Dec 31st (estimated)	636,532	633,177	635,688	635,212	635,688	635,488
<i>Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.</i>						
<i>Number of outstanding loans: 28</i>			<i>Available funds for loans: \$186,000</i>			
<i>Outstanding value of loans: \$448,000</i>						



Revolving Loan Fund – Water & Sewer Lateral Program

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

Currently, the program has 37 loans totaling \$248,000. Approximately \$244,000 is available for future loans.

26-Water Sewer Lateral Revolving Loan Fund						
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
26-00-481100-000 Loan & Investment Interest Income	2,129	4,291	11,313	6,000	6,000	6,000
26-00-481101-000 WSL-RLF-UnrealizedGains/Losses	(3,220)	(8,732)	6,086	-	-	-
Total Revenues	(1,091)	(4,441)	17,399	6,000	6,000	6,000
EXPENSES						
26-55-515004-955 Accounting Allocation	1,500	1,500	2,644	2,862	2,862	2,882
Total Expenses	1,500	1,500	2,644	2,862	2,862	2,882
Net Income (LOSS)	(2,591)	(5,941)	14,755	3,138	3,138	3,118
Fund Balance, Jan 1st (estimated)	502,146	499,555	493,614	496,995	508,369	511,507
Fund Balance, Dec 31st (estimated)	499,555	493,614	508,369	500,132	511,507	514,625
<i>Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.</i>						
<i>Number of outstanding loans: 37</i>			<i>Available funds for loans: \$244,000</i>			
<i>Outstanding value of loans: \$248,000</i>						

Committed Funds

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

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

20-Committed Fund Balances		Actual	Actual	Actual	Budget	Projected	Budget
GL Account	Purpose	2021	2022	2023	2024	2024	2025
20-00-275110-000	Room Tax Commission	102,303	128,833	170,373	162,151	178,673	196,973
20-00-275090-000	Sick Leave	55,000	55,000	55,000	55,000	55,000	55,000
20-00-275160-000	Mural Maint	19,945	19,945	19,945	19,945	19,945	19,945
20-00-275100-000	Holiday/Celebrations	198	-	-	-	-	-
20-00-275131-000	DPW Restricted Donations	-	-	-	400	-	-
20-00-275120-000	Parks & Playgrounds	19,914	19,914	19,914	19,914	19,914	19,914
20-00-275130-000	Veterans Memorial	3,474	2,941	2,894	1,961	2,891	2,491
20-00-275010-000	Fire	21,292	18,867	21,144	20,135	21,144	21,144
20-00-275020-000	Fire- EMS FAP	8,136	11,108	11,108	(4,892)	11,108	11,108
20-00-275200-000	Fire- FFP Grant	-	-	302	9,406	302	302
20-00-275210-000	Fire- EMS SUPP	-	9,200	(3,273)	(3,273)	(3,273)	(3,273)
20-00-275270-000	FireMemorialWall	-	-	1,100	-	1,100	1,100
20-00-275140-000	Fire-SCBA Bottles	14,600	-	-	-	-	-
20-00-275050-000	Honor Guard	3,131	3,131	404	404	404	404
20-00-275070-000	Dog Unit (K-9)	45,743	38,677	45,536	40,677	36,536	26,536
20-00-275030-000	Safety Patrol	(570)	0	1,977	0	1,977	1,977
20-00-275040-000	Police Cont Ed	2,292	0	-	-	-	-
20-00-275190-000	SAFER Community	-	(7,065)	343	(1,674)	343	343
20-00-275280-000	WI Grant - Absentee Ballot Envelopes	-	-	913	-	-	-
20-00-275240-000	Escrow-Curb/Gutter-Greyston	-	-	20,000	-	20,000	20,000
20-00-2752XX-000	Library Restricted & Unrestricted Donations	-	-	19,699	30,528	19,699	19,699
20-00-275151-000	Teen Advisory Board	520	-	-	-	-	-
Committed Fund Totals		295,978	300,551	387,379	350,682	385,763	393,663

20- Committed Fund

	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
20-00-412100-000 CF-ROOM TAX COMMISSION Revenue	173,548	173,858	178,903	155,000	155,000	155,000
20-00-435211-000 CF-WI Grant-Police SAFER Comm	-	4,324	15,391	-	-	-
20-00-432101-000 CF-Grant-Police BodyWornCamera	-	-	1,548	-	-	2,500
20-00-435110-000 CF-WI Grant-Absentee Ballot En	-	-	913	-	-	-
20-00-435290-000 CF-WI Grant-EMS FAP-Fire Dept	-	13,651	-	-	-	-
20-00-435291-000 CF-WI Grant-FFP-Fire Dept	-	1,870	4,703	4,800	6,767	-
20-00-435292-000 CF-WI Grant-EMS SUPP-Fire Dept	-	12,195	12,195	-	-	-
20-00-435700-000 CF-WI Grant-LibraryTeenAdvisor	2,000	-	-	-	-	-
20-00-435701-000 CF-WI Grant-PlymouthRotaryClub	-	-	2,960	-	-	-
20-00-463240-000 CF-Escrow-Curb/Gutter-Greystone	-	-	20,000	-	-	-
20-00-485007-000 CF-LibraryRestrictedDonations	-	-	12,161	5,200	3,200	5,200
20-00-485012-000 CF-LibraryUnrestrictedDonations	-	-	13,680	4,200	4,200	4,200
20-00-484000-000 CF-Grant-Police CVMIC	-	2,500	2,500	-	-	2,500
20-00-485000-000 CF-Donations-Fire Dpt	11,495	5,108	5,168	5,000	9,420	5,000
20-00-485001-000 CF-Donations-Police Honor Guar	-	-	-	-	-	-
20-00-485002-000 CF-Donations-Dog Unit	3,351	23,045	16,540	20,000	15,000	15,000
20-00-485004-000 CF-Donations-Safety Patrol	-	-	3,125	-	-	-
20-00-485008-000 CF-Donations-Veteran's Memorial	210	199	257	200	730	200
20-00-485014-000 CF-DPW Restricted Donation Fund	-	-	400	-	-	-
20-00-485013-000 CF-FireMemorialWallDonation	-	-	1,100	-	-	-
Total Revenues	190,604	236,750	291,544	194,400	194,317	189,600
EXPENSES						
20-80-521000-130 CF-Police SAFER Community	-	11,389	7,983	-	-	-
20-80-521001-130 CF-Police CVMIC RiskMitigation	-	2,500	2,500	-	-	2,500
20-00-533140-000 CF-Holiday/Celebration Exp	-	199	-	-	-	-
20-70-551400-200 CF-Teen Advisory Board Expense	1,480	520	-	-	-	-
20-70-551100-300 CF-LibraryRestrictedExpense	-	-	7,757	-	3,200	5,200
20-70-551101-300 CF-LibraryUnrestrictedExpense	-	-	1,345	-	4,200	4,200
20-00-567000-000 CF-RoomTax disburse to Chamber	115,000	125,596	115,000	125,000	125,000	115,000
20-00-567002-000 CF-Chamber Room Tax to RDA	21,693	21,732	22,363	21,700	21,700	21,700
20-00-567003-000 CF-Transfer to RESCUE-SCBA	-	14,600	-	-	-	-
20-50-569000-200 CF-Historic Preserve Study Exp	-	-	-	-	-	-
20-50-569001-200 CF-Mural Maintenance	30,371	-	-	-	-	-
20-62-576203-300 CF-DPW Restricted Expense	-	-	400	-	-	-
20-56-514200-300 WI Grant - Absentee Ballot Envelopes	-	-	-	-	913	-
20-62-576202-840 CF-Improve Veteran's Park	751	732	304	600	733	600
20-80-521005-120 CF-Police Cont Ed	-	2,292	-	-	-	-
20-80-521006-120 CF-Police BodyWornCamera Exp-	-	-	1,548	-	-	2,500
20-80-521010-300 CF-Dog Unit Exp-	14,862	30,111	9,681	19,000	24,000	25,000
20-80-521015-300 CF-Safety Patrol Expense	-	(570)	1,148	-	-	-
20-80-521020-300 CF-Police Honor Guard Exp	-	-	2,727	-	-	-
20-85-522000-300 CF-Fire Dept Exp-	-	7,533	2,891	5,000	9,420	5,000
20-85-522001-300 CF-Fire Dept-FFP Exp-	-	1,870	4,401	4,800	6,767	-
20-85-522002-300 CF-Fire Dept-EMS SUPP Exp-	-	2,995	24,668	-	-	-
20-85-525000-300 CF-EMS Exp-	-	10,679	-	-	-	-
Total Expenses	184,157	232,178	204,716	176,100	195,933	181,700
Net Income (LOSS)	6,447	4,572	86,828	18,300	(1,616)	7,900
Fund Balance, Jan 1st (estimated)	289,532	295,979	300,551	332,382	387,379	385,763
Fund Balance, Dec 31st (estimated)	295,979	300,551	387,379	350,682	385,763	393,663

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

American Rescue Plan

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

Projects funded with ARPA funds include:

SCBA tanks for the Fire Department	\$149,847
Library Covid air purification & laptops	\$ 7,847
Fiber Optic for Wells and Lift Station	\$147,684
Railroad Crossing Warning Signals	\$594,410
<u>Comp and Class Study</u>	<u>\$ 14,073</u>
Total spend	\$913,861

ARPA funds received:	\$913,861
<u>Less total spent</u>	<u>-913,861</u>
Available funds to spend:	\$ 0

80-American Rescue Plan Fund						
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
80-00-433000-000 Federal Grant American Rescue Plan	3,136	154,558	147,684	600,000	608,483	
80-00-473230-000 Town of Plymouth portion	-	82,223				
80-00-481100-000 Interest on Investment	2,269	3,982	13,609	5,000	5,000	-
80-00-481101-000 Unrealized Gains/Losses	(4,776)	(23,981)	12,203			
80-00-492000-000 Transfer from CF (SCBA)		14,600				
Total Revenues	629	231,383	173,496	605,000	613,483	-
EXPENSES						
80-85-572200-820 Fire-SCBA tanks		246,670				
80-70-576100-820 Library Improvements		4,240				
80-70-576101-830 Library IT Equipment	3,136	472				
80-60-573313-820 RESCUE-C---Improve-Street Sign					594,410	
80-50-515003-200 RESCUE-Contract-CityComp&Class					14,073	
80-20-107000-000 RESCUE--FIBER Wells & Lift St			147,684			
Transfer Interest Income to GF					8,307	
Projects to be determined				600,000		
Total Expenses	3,136	251,382	147,684	600,000	616,790	-
Net Income (LOSS)	(2,507)	(19,998)	25,812	5,000	(3,307)	-
Fund Balance, Jan 1st (estimated)	-	(2,507)	(22,505)	(17,505)	3,307	0
Fund Balance, Dec 31st (estimated)	(2,507)	(22,505)	3,307	(12,505)	0	0

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

ARPA Funds scheduled to be fully spent in 2024.



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 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
REVENUES						
24-00-435450-000 Recycling Grant	22,193	22,137	22,148	22,148	22,180	22,180
24-00-464200-000 Residential Special Charge Revenue - Garbage	209,451	236,976	265,084	292,418	292,878	320,500
24-00-464350-000 Residential Special Charge Revenue - Recycling	111,196	114,256	117,650	120,699	120,904	124,000
24-00-481300-000 Delinquent Interest Income	853	477	597	500	500	500
24-00-492000-000 Contribution from General Fund - Garbage	110,000	117,847	130,000	67,000	59,678	49,914
Total Revenues	453,693	491,694	535,479	502,764	496,140	517,094
EXPENSES						
24-60-536200-200 Garbage Base Contract	300,830	308,502	316,825	321,723	325,000	339,100
24-60-536201-200 Recycling Base Contract	110,112	112,830	115,755	117,755	120,000	124,110
24-60-536350-320 Gas/Oil & Fuel Surcharge	3,442	28,787	16,226	20,000	3,000	10,000
24-60-536202-200 Housing Authority	4,140	4,140	4,140	4,140	4,140	4,140
24-60-536350-400 Recycling - O&M (Yard Waste)	-	-	-	-	-	-
24-60-536350-100 Recycling - Labor (Yard Waste)	21,730	20,834	21,273	27,035	27,500	23,784
24-60-536350-154 Recycling - Fringe Benefits (Yard Waste)	11,418	10,855	9,231	9,823	10,000	9,537
24-60-536350-961 DPW Supervisor OH	6,561	3,652	4,920	4,567	4,500	4,502
24-55-536350-955 Accounting Allocation	1,500	1,500	1,780	1,908	2,000	1,921
Total Expenses	459,734	491,099	490,150	506,951	496,140	517,094
Net Income (LOSS)	(6,041)	595	45,329	(4,187)	0	0
Fund Balance, Jan 1st (estimated)	30,208	24,167	24,762	69,983	70,091	70,091
Fund Balance, Dec 31st (estimated)	24,167	24,762	70,091	65,796	70,091	70,091

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

Tax Incremental Finance Funds

41- Tax Incremental District 4						Affordable Housing Extension	
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025	
REVENUES							
41-00-411200-000	Tax Increment	2,796,884	2,773,678	2,387,501	2,387,500	2,620,741	2,669,485
41-00-434101-000	Personal Property Tax Aid	64,298	36,823	36,823	36,823	36,823	36,823
41-00-434101-000	Act 12 Personal Property Tax Aid	-	-	-	-	-	87,931
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	6,725	23,366	98,345	10,000	25,000	-
41-00-481101-000	Unrealized Gains/Losses	(10,733)	(43,781)	24,477	-	-	-
	Total Revenues	2,889,622	2,822,535	2,579,594	2,466,771	2,715,013	2,826,687
EXPENSES							
41-21-582900-610	RLF Loan-Interest Expense	39,455	30,764	21,904	12,258	18,515	-
41-40-592000-520	Transfer back to Utility	673,906	-	-	-	-	-
41-40-599001-610	Utility-Interest Expense	94,338	74,406	52,633	31,602	21,585	-
41-50-515004-200	Contracted-Acctg/Audit Fees	9,667	7,833	-	10,487	32,000	-
41-55-515004-955	Accounting allocation	4,500	8,850	6,082	6,583	13,212	-
41-50-515005-200	Contracted-Other Prof Services	-	17,008	7,507	20,000	39,631	-
41-50-515400-200	Continuing Bond Disclosure Fees	1,691	1,545	1,445	1,742	1,742	-
41-50-567000-200	Developer Incentives	50,000	-	-	-	-	-
41-50-567001-500	Lic/Per-State Fees	150	1,351	150	150	300	-
41-50-577252-850	Land Purchase	-	-	-	-	-	-
41-50-581006-600	Principal-2016 GO Bond	263,000	272,000	336,000	944,000	944,000	-
41-50-581007-600	Principal-2012A GO Bond	350,000	395,000	490,000	-	-	-
41-50-582900-610	City-Interest Expense	57,130	43,935	27,875	19,440	10,690	-
	Distribution of TIF	-	-	-	2,404,559	2,761,445	-
	Total Expenses	1,543,837	852,692	943,596	3,450,821	3,843,120	-
	Net Income (LOSS)	1,345,785	1,969,843	1,635,998	(984,050)	(1,128,107)	2,826,687
	Fund Balance, Jan 1st (estimated)	(3,823,519)	(2,477,734)	(507,891)	984,050	1,128,107	(0)
	Fund Balance, Dec 31st (estimated)	(2,477,734)	(507,891)	1,128,107	0	(0)	2,826,687

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

Projected Distribution at Close	
Funds to be Distributed	\$ 1,700,000
City of Ply	\$ 578,000
Plymouth SD	\$ 629,000
Sheboygan County	\$ 425,000
Lakeshore Tech	\$ 68,000

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

42- Tax Incremental District 5

		Actual	Actual	Actual	Budget	Projected	Budget
		2021	2022	2023	2024	2024	2025
REVENUES							
42-00-411200-000	Tax Increment	315,593	319,139	317,614	317,000	403,962	379,896
42-00-434101-000	Personal Property Tax Aid	10,641	5,838	5,838	5,838	5,838	5,838
42-00-434101-000	Act 12 Personal Property Tax Aid	-	-	-	-	-	56,235
42-00-434300-000	Exempt Computer Aid	9,130	9,130	9,130	9,130	9,130	9,130
42-00-437100-000	TIF 5-County Grant-Rd Imp	-	-	-	-	-	-
42-00-491000-000	Debt Proceeds	-	-	-	-	-	-
42-00-481100-000	Interest on Investment	240	1,517	-	-	-	-
	Total Revenues	335,604	335,624	332,582	331,968	418,930	451,099
EXPENSES							
42-20-107000-000	Utility Capital	(8,911)	24,304	244,599	-	-	-
42-40-599003-610	Utility-Interest Expense	8,548	6,920	5,169	3,188	3,188	1,050
42-40-592000-520	Transfer to Utility	57,492	-	-	-	-	-
42-50-515004-200	Contracted-Acctg/Audit Fees	3,500	13,051	2,101	6,000	6,000	2,000
42-55-515004-955	Accounting allocation	1,500	3,500	3,527	3,816	3,816	3,843
42-50-515400-200	Continuing Bond Disclosure Fees	335	374	374	335	375	375
42-50-567001-500	Lic/Per-State Fees	150	150	150	150	150	150
42-50-576003-200	Contracted Survey	-	-	-	-	-	-
42-50-581007-600	Principal-2011B GO Bond	90,000	-	-	-	-	-
42-50-581009-600	Principal-2019 GO Bond	140,000	145,000	145,000	150,000	150,000	155,000
42-50-581010-600	Principal-2023 RLF Loan	-	-	-	90,000	-	-
42-50-582900-610	City-Interest Expense	36,123	30,475	26,125	21,700	21,700	17,125
42-50-592000-520	Developer Incentives to USDA RLF	50,000	50,000	50,000	50,000	50,000	50,000
42-60-573310-840	City Capital	446	15,297	570,127	-	-	-
	Total Expenses	379,182	289,072	1,047,172	325,189	235,229	229,543
	Net Income (LOSS)	(43,578)	46,552	(714,590)	6,779	183,701	221,556
	Fund Balance, Jan 1st (estimated)	(169,071)	(212,649)	(166,096)	(260,789)	(880,686)	(696,985)
	Fund Balance, Dec 31st (estimated)	(212,649)	(166,096)	(880,686)	(254,009)	(696,985)	(475,429)

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

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

43- Tax Incremental District 6

		Actual	Actual	Actual	Budget	Projected	Budget
		2021	2022	2023	2024	2024	2025
REVENUES							
43-00-411200-000	Tax Increment	160,064	152,217	131,013	131,000	122,596	116,900
43-00-434300-000	Exempt Computer Aid	2,598	2,598	2,598	2,598	2,598	2,598
43-00-434101-000	Personal Property Tax Aid	(834)	-	-	-	-	-
43-00-434101-000	Act 12 Personal Property Tax Aid	-	-	-	-	-	6,895
43-00-481100-000	Interest on Investment	-	-	-	-	-	-
43-00-491000-000	Debt Proceeds	-	-	-	-	-	-
43-00-489022-000	Debt Premium	-	-	-	-	-	-
43-00-452100-000	Contractual Penalty Revenue	20,185	27,949	1,923	-	18,333	-
	Total Revenues	182,013	182,764	135,534	133,598	143,527	126,393
EXPENSES							
43-40-582908-610	Debt Issue Costs	-	-	-	-	-	-
43-40-599005-610	Utility-Interest Expense	24,800	22,400	19,925	17,300	17,300	14,675
43-40-599009-600	TIF6-Util-Prin-2020 GO Bond	80,000	80,000	85,000	90,000	90,000	85,000
43-50-515004-200	Contracted-Acctg/Audit Fees		11,006	-	-	-	-
43-55-515004-955	Accounting allocation	550	550	530	572	572	576
43-50-515400-200	Continuing Bond Disclosure Fees	175	224	225	175	225	225
43-50-567001-500	Lic/Per-State Fees	150	150	150	150	150	150
43-50-581008-600	Principal-2011B GO Bond	50,000	-	-	-	-	-
43-50-582900-610	City-Interest Expense	763	-	-	-	-	-
	Total Expenses	156,438	114,330	105,830	108,197	108,247	100,626
	Net Income (LOSS)	25,575	68,434	29,704	25,401	35,280	25,767
	Fund Balance, Jan 1st (estimated)	(919,981)	(894,406)	(825,972)	(796,217)	(796,268)	(760,988)
	Fund Balance, Dec 31st (estimated)	(894,406)	(825,972)	(796,268)	(770,816)	(760,988)	(735,221)

Note: Fund Balance is based on 12/31/23 and estimated costs as of 7/2024.

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												
Category	2025 Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
DPW - Vehicles, Machinery, Facilities	\$ 445,000.00	\$550,000	\$450,000	\$240,000	\$275,000	\$425,000	\$320,000	\$290,000	\$390,000	\$560,000	\$3,945,000	
DPW - Parks, Recreation, Cemetery	\$ 1,832,900.00	\$1,084,000	\$52,000	\$117,000	\$207,000	\$82,000	\$57,000	\$47,000	\$38,000	\$53,000	\$3,569,900	
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	\$ 720,500.00	\$935,500	\$490,500	\$745,500	\$427,500	\$577,500	\$532,500	\$422,500	\$377,500	\$347,500	\$5,229,500	
Administration & I/T Total	\$ 70,350.00	\$13,200	\$10,700	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$0	\$125,450	
Library	\$ -	\$70,000	\$5,500	\$7,550	\$8,000	\$30,000	\$0	\$105,000	\$0	\$0	\$226,050	
Fire Department	\$ 27,700.00	\$54,400	\$2,169,600	\$52,800	\$365,000	\$815,200	\$15,400	\$15,600	\$15,800	\$16,000	\$3,547,500	
Police Department	\$ 207,052.00	\$241,402	\$197,402	\$225,402	\$184,402	\$187,500	\$185,500	\$185,500	\$188,500	\$0	\$1,802,660	
CIP TOTAL	\$ 3,303,502.00	\$2,948,502	\$3,375,702	\$1,393,452	\$1,472,102	\$2,122,400	\$1,115,600	\$1,070,800	\$1,015,000	\$976,500	\$18,446,060	
Debt Financing Total	\$ 2,000,000.00											
General Fund Total	\$ 1,303,502.00											
Total	\$ 3,303,502.00											

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total		
DPW - Vehicles, Machinery, Facilities	Truck 620	Replace aging equipment (2003 Sterling L7500)	15		GF CIP		\$290,000								\$290,000		
	Truck 622	Director of Public Works. Purchase a police used vehicle	15		GF CIP			\$10,000							\$10,000		
	Truck 623	Replace aging equipment (2004 7400 DT International)	15		GF CIP	\$290,000									\$290,000		
	Truck 624	2012 Workstar Int 7400 SFA 4x2	15		GF CIP							\$290,000			\$290,000		
	Truck 625	2022 MV607 International	15		GF CIP										\$0		
	Truck 626	2022 HV507 International	15		GF CIP										\$0		
	Truck 627	2008 M2106V Freightliner	15		GF CIP				\$275,000						\$275,000		
	Truck 628	2011 7400 SFA International	15		GF CIP					\$275,000					\$275,000		
	Truck 629	2024 International	15		GF CIP										\$0		
	Truck 630	Grader - 1992 John Deere 670-B	22		GF CIP										\$0		
	Truck 631	Loader - 2022 John Deere 624P	22												\$0		
	Truck 632	Loader - 2011 Volvo L60F	22		GF CIP								\$290,000		\$290,000		
	Truck 633	Sweeper - 2015 Johnston 651 VT	20	\$340,000	GF CIP										\$340,000		
	Truck 640	2024 F150 4x4 w/ Lift	12		GF CIP										\$0		
	Truck 641	2022 Ford F550	20		GF CIP										\$0		
	Truck 642	(Bucket Truck - 1999 F550 Ford with bucket/boom) (Purchase from PU).Purchase PU when they trade in.	25		GF CIP			\$20,000							\$300,000	\$320,000	
	Truck 643	2020 Ford F350 4x4 W/ Lift Gate	20		GF CIP										\$0		
	Truck 644	2013 Chevrolet Silverado 4x2	12							\$60,000					\$60,000		
	Truck 645	2019 Ford F350 4x4 W/ Lift Gate	20		GF CIP										\$0		
	Truck 646	2024 F350 4x4	12		GF CIP										\$0		
	Truck 647	2017 Dodge Ram 2500 4x4 W/ Lift Gate and Boss V Plow												\$90,000	\$90,000		
	Truck 648	2006 Chevy 1500 4x2	12		GF CIP			\$60,000							\$60,000		
	Truck 649	2013 Ford F150 (From Utilities) Replaces Paint Van			GF CIP						\$70,000				\$70,000		
	K0	2017 Kubota Z121SKH-48			GF CIP										\$0		
	K1	2019 Kubota 2601 HSD-1 tractor Multi-Purpose Mower/Snowblower			GF CIP			\$100,000							\$100,000		
	K2	2005 F3060 Kubota	10		GF CIP										\$0		
	K3	2008 F3680 Kubota	10		GF CIP										\$0		
	CB1	2019 Cub Cadet (Used approx. 400 hrs per year)	7	\$40,000	GF CIP										\$40,000		
	Cemetery Mower	2007 Cub Cadet (cemetery)	10		GF CIP										\$0		
	Flail mower / Tractor	Tall Grass Mower - 2001 TS90 New Holland - 2026: New Attachments only. Keep existing tractor.			GF CIP	\$40,000									\$40,000		
	Tractor	1950 Ford 860 tractor (sand barrels & potholes)			GF CIP										\$0		
	Leaf Vacuums #1	2013 LCT 600 ODB			GF CIP			\$100,000							\$100,000		
	Leaf Vacuums #2	2004 700 ODB			GF CIP		\$100,000								\$100,000		
	Chipper	(2014 990xp Bandit)	15		GF CIP					\$90,000					\$90,000		
	Stump Grinder	2020 Carlton 7500	20		GF CIP										\$0		
	20-Foot Trailer	Trailer to for transporting mowers and smaller equipment	20		GF CIP										\$10,000	\$10,000	
	2024 Spalding Road Saver	Ability to fill potholes/patch with hot material, and store. Currently using a tray strapped to a truck to my gate.	10	\$50,000	GF CIP										\$50,000		
	Barricades / Cones	Purchase new safety cones and barricades.	10		GF CIP			\$10,000						\$10,000	\$20,000		
	DPW Garage - Roof	Repair/Replacement	20		GF CIP	\$220,000									\$0	\$220,000	
	DPW Garage - Fuel Tanks	Repair/Replacement			GF CIP						\$250,000				\$250,000		
City Hall - Roof	2025: Replace shingle roof	20	\$15,000	GF CIP										\$250,000	\$265,000		
DPW - Vehicles, Machinery, Facilities Total						\$445,000		\$550,000	\$450,000	\$240,000	\$275,000	\$425,000	\$320,000	\$290,000	\$390,000	\$560,000	\$3,945,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	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	\$1,500,000	DEBT										\$1,500,000		
	Trees	Annual Tree Replacement Program - EAB. Maintain Tree City USA - \$2 per capita spending.	50	\$12,000	GF CIP	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$13,000	\$13,000	\$122,000		
	Lighted Tennis / Pickleball Courts	Install lighted tennis/pickleball courts. New Park Facilities	40		GF CIP				\$150,000						\$150,000		
	Aquatic Center	2025: Pool floor and replacement pool heaters	15	\$280,000	GF CIP	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$510,000		
	City Park Improvements.	Playground structure and Restroom Facility for Baudshell Area (2025).	10		GF CIP	\$1,000,000									\$1,000,000		
	Carl Loebe	Bathroom Project (2028) Restroom project is part of the ADA Transition Plan.	10		GF CIP			\$50,000							\$50,000		
	Playground Equipment	Replace playground equipment, park benches, tables. Some broken, outdated, identified in 2018 CVMBC inspection.	15	\$10,000	GF CIP	\$10,000		\$10,000		\$10,000		\$10,000		\$15,000	\$65,000		
	Golf Course: Golf Carts	Buy used. Replace 2 older carts.	10		GF CIP		\$15,000				\$15,000				\$30,000		
	Golf Course: Utility Cart	For maintenance operations.	10	\$5,000	GF CIP										\$5,000		
	Golf Course: Mower	Existing mower is beyond it's useful life.	10		GF CIP				\$20,000						\$20,000		
	City Park Improvement Plan	Develop design Options for City Park Improvements	25	\$13,900	GF CIP												
	Decorative Waste Receptacles Down Town	Replace a total of 16 decorative waste receptacles, and new lids on park garbage receptacles	10	\$12,000	GF CIP	\$12,000									\$24,000		
Asphalt Paths	Repair and install paths through parks and/or to playgrounds. Maintain existing asphalt paths, create ADA accessible paths to playgrounds. (ADA Transition Plan)	25		GF CIP	\$20,000		\$20,000		\$20,000	\$20,000				\$80,000			
DPW - Parks, Recreation, Cemetery (non-machinery/vehicles) total						\$1,832,900		\$1,084,000	\$52,000	\$117,000	\$207,000	\$82,000	\$57,000	\$47,000	\$38,000	\$53,000	\$3,569,900

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals	Crackfilling & Patchwork	Annual Crackfilling & Patchwork - Normal Maintenance	10	\$20,000	GF CIP	\$20,000	\$20,000	\$20,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$190,000
	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	\$67,500
	Sidewalks	Annual Sidewalk Repairs. Normal Maintenance	15	\$18,000	GF CIP	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$162,000
	LED Street Lights	LED street light replacement (head only) program. Energy Efficiency - This project is done in association with electric utility work.	25		GF CIP	\$20,000	\$20,000	\$20,000							\$60,000
	Parking Lots	Resurface Parking Lots - Library. Maintain existing parking lot	20		GF CIP					\$30,000					\$30,000
	Mead Avenue	E Clifford St. to Reed St.	20		GF CIP					\$500,000					\$500,000
	E. Riverbend Dr.	S. Milwaukee to Appleton St., PASER of 4. 700 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP									\$300,000	\$0
	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP	\$420,000									\$420,000
	Laack Street	Grove St. to Schwartz St. PASER of 5. 650 lf. PASER rating.	20		GF CIP	\$130,000									\$130,000
	Highland Avenue	County Highway Department also doing work.	20	\$125,000	GF CIP	\$75,000	\$250,000								\$450,000
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Street Project	20		GF CIP		\$175,000								\$175,000
	Collins Street	Stafford Street to Eastern Avenue. 5/6 PASER. 1,800 lf. Street Project aligned with Lead Services Infrastructure Plan.	20	\$500,000	DEBT			\$550,000							\$1,050,000
	Hixon Court	Collins Street to Reed Street. PASER of 6. 425 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP			\$130,000							\$130,000
	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
	Home Avenue	North St. to termini. PASER of 6. 425 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$130,000				\$130,000
	Alfred St.	North St. to termini. PASER of . 475 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$175,000				\$175,000
	Elizabeth Street	Smith St. to Division St. PASER of 6. 600 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP						\$180,000				\$180,000
	Krumrey Street	Grove St. to Marshner St. PASER of 7. 1,100 sf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP							\$375,000			\$375,000
	Kensington Avenue	Bishop Avenue to Highland Avenue. PASER of 6. 1,200 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP								\$190,000		\$190,000
	Kensington Avenue	Fairview Drive to Bishop Avenue. PASER of 7. 975 lf. Street Project aligned with Lead Services Infrastructure Plan.	20		GF CIP								\$140,000		\$140,000
LED Pedestrian Crossings	Install Push Button Crosswalks Signs	20	\$50,000	GF CIP	\$45,000									\$95,000	
Parking Structure	2024: demo stairs 2025:replace stairs	20+		GF CIP	\$200,000									\$200,000	
DPW - Streets, Parking Lots, Sidewalks, Traffic Signals Total						\$720,500	\$935,500	\$490,500	\$745,500	\$427,500	\$577,500	\$532,500	\$422,500	\$377,500	\$5,229,500

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
	Veeam Backup Server	Replace the hardware used for the Veeam backup solution.	5 to 7	\$3,500	GF CIP		\$5,500								\$9,000
	Hyper-V Server	Replace the Hyper-V host server located at City Hall	5 to 7	\$18,000	GF CIP										\$18,000
	Server Racks	Purchase (2) server racks and UPS for server capacity expansion and protection.	5 to 7	\$1,150	GF CIP										\$1,150
	Updated Closed Police Evidence System	Police needs a contained storage system for evidence to be stored.	5 to 7	\$7,000	GF CIP										\$7,000
	Replace Clerk Copy Machine	Replace Lanier copy machine in Clerk's Office at City Hall	5 to 7		GF CIP	\$8,000									\$8,000
	Camera City Pool Utility Room	Camera - Remote Chemical Monitoring	5 to 7	\$3,500	GF CIP										\$3,500
	Badger Books	Election hardware upgrade	5 to 7	\$17,000	GF CIP										\$17,000
	City Computer Replacements	EOC, Police, and Mmi Court	5 to 7	\$5,200	GF CIP	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$46,800
	City Hall Chairs	Update old conference room chairs	5 to 7	\$5,000	GF CIP										\$5,000
	Duo Implementation	MFA Software	5 to 7	\$10,000	GF CIP										\$10,000
Administration & IT Total				\$70,350		\$13,200	\$10,700	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$0	\$125,450

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
Library	Library Phone Upgrade	City Facilities are switching from Frontier phone lines to Spectrum phone lines to reduce cost of service and increase customer service.	10		GF CIP					\$6,000					\$6,000
	Library Space Needs Study	As part of the strategic planning process finished in Fall 2022, several library facility needs were raised in the community survey and community conversations. The library seeks to request proposals for a space needs study to better plan for the future of the library facility. The Library Foundation has agreed to fund the majority of the project but has requested that the City assist in the project.	5		GF CIP										\$0
	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		\$70,000	\$5,500	\$7,550	\$8,000	\$30,000	\$0	\$105,000	\$0	\$0	\$226,050

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total		
Fire Department	Ambulance	Continue to review need. Low mileage. Department operations equipment	15 to 20		GF CIP				\$350,000						\$350,000		
	Ladder Truck	Replace 1996 Aerial. Department operations equipment.	25		GF CIP		\$2,100,000.00								\$2,100,000		
	Chief's Vehicle	Replace 2013 SUV. Department operations equipment	10		GF CIP		\$55,000								\$55,000		
	Engine #6	Replace 2001 Engine. Department operations equipment.	25		GF CIP					\$800,000					\$800,000		
	Personal Protective Equipment	Replace 3 turnout sets and 6 helmets per year. Department personnel equipment.	5 to 10	\$9,200	GF CIP	9,400	9,600	9,800	10,000	10,200	10,400	10,600	10,800	11,000	\$101,000		
	Portable Radios		10		GF CIP										\$0		
	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		
	Automated External Defibril	This is to replace the current furniture in our conference room and assistant chiefs office.	10		GF CIP	\$40,000									\$40,000		
	Gas Detection Equipment	This project is to replace our aging equipment and to maintain our responders safety.	10	\$7,500	GF CIP										\$7,500		
	Extrication Equipment	Radio Upgrades	10		GF CIP			\$38,000							\$38,000		
	Stair Chair	We currently do not have a stair chair that is owned by the City of Plymouth. This is required equipment as part of Trans 309 which is a federal requirement for all ground transport ambulances. Currently borrow orange cross equipment.	15	\$6,000	GF CIP										\$6,000		
Fire Department Total						\$27,700	\$0	\$54,400	\$2,169,600	\$52,800	\$365,000	\$815,200	\$15,400	\$15,600	\$15,800	\$16,000	\$3,547,500

Category	Project	Project Description	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total		
Police Department	Patrol Vehicle #701		Combined 2023-20024	4		GF CIP				\$68,000			\$70,000			138000.00		
	Patrol Vehicle #702		Combined 2023-20024	4		GF CIP				\$68,000				\$70,000		138000.00		
	Patrol Vehicle #703		Combined 2023-20024	4		GF CIP					\$68,000					68000.00		
	Patrol Vehicle #782	K-9 Conversion	Combined 2023-20024	4		CIP / K-9			\$90,000							90000.00		
	Patrol Vehicle #783			4		GF CIP	\$ 65,000.00				\$68,000					133000.00		
	Patrol Vehicle #784			4		GF CIP		\$65,000					\$70,000			135000.00		
	Patrol Vehicle #778	For the 2025 fiscal year, the Police Department is requesting to purchase a new K-9 vehicle. The current 2019 Ford Interceptor is past our normal threshold for replacement and has incurred higher than expected maintenance costs over the past 2 years.	Our multi-year projection of squad car replacement calls for the replacement of one squad in the 2025 fiscal year. Current direction is to include all costs associated with the vehicle, in car equipment, installation and police markings.	8	\$106,000	CIP / K-9											106000.00	
	Training Vehicle			10		GF CIP	\$65,000						\$70,000				135000.00	
	Deputy Chief Vehicle			8		GF CIP			\$68,000						\$70,000		138000.00	
	Chief Vehicle			8		GF CIP		\$65,000						\$70,000			135000.00	
	UTV	New UTV	Special Event/Off-Road	10.00		GF CIP	\$44,000										44000.00	
	Ballistic Vests	Five (5) sworn officers will be due for ballistic vest replacement in 2025.	The city provides ballistic vests to each officer as part of their initial protective equipment under the Patrol Officers contract. Ballistic vests are warranted for 5 years by the manufacturer. Vests are replaced every 5 years for each sworn officer.	5	\$5,000	Grant/CIP	\$4,000	\$4,000	\$2,000	\$2,000	\$5,000	\$4,000	\$4,000	\$4,000	\$2,000		32000.00	
	Portable Radio Replacement	Current AN-series portable radios (Motorola model APX 6000) are past the manufacturer service life. Replacement parts and accessories are no longer available. Need to replace the AN series with current BN-series radios. This is a multi-year project that was begun in budget year 2024.	Motorola announced the "end-of-support" for AN series APX 6000 on December 31, 2021. Replacement parts and accessories would only be supported while supplies lasted after this date.	10-Jan	\$24,000	GF CIP	\$24,000	\$24,000	\$24,000						\$5,000		101000.00	
	Police Dept. Furniture	Replace worn chairs and furniture within the police department.	The office chairs in the squad rooms are showing wear and breaking. Repurpose rooms on the first floor to make better use of available space.	5 to 10	\$5,000	GF CIP					\$5,000						10000.00	
	Dictation Equipment			5		GF CIP											0.00	
	Ballistic Shields	5-year Warranty	All replaced in 2023	5		GF CIP			\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		12000.00	
	Police Tasers			5 to 7		GF CIP	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500		20000.00	
	Patrol Rifles		Replaced in 2022	20		GF CIP											0.00	
	Dept. Handguns		Replaced in 2023	10 to 15		GF CIP											0.00	
	Fingerprint System			10		GF CIP					\$5,000						5000.00	
	BODYCAM/IN-CAR CAMERA	New Motorola Body Cameras. The Police Department's camera system (body-worn and in-car cameras) has reached "end of service" from Digital Ally.	We have had several issues over the past year downloading video and failures of equipment/hardware. In addition, our redaction software is provided by a third party and not supported by the camera company.	5	\$26,252	GF CIP											225860.00	
	FLOCK SAFETY LPR	The Police Department is seeking to enter into a 2-year contract with Flock Safety to install and operate license plate recognition cameras (LPR) at four fixed locations within the City of Plymouth.	These cameras can generate important vehicle information used in the investigation of criminal and traffic offenses.	2-year	\$15,500	GF CIP		\$24,902	\$24,902	\$24,902	\$24,902	\$25,000	\$25,000	\$25,000	\$25,000		111800.00	
	Police Impound Garage	build a 24' X 36' garage in the lower parking lot behind the Police / Fire Departments. DPW advises they could complete the construction as a project during non-peak times.	The police department is in need of secure storage space for vehicles kept as evidence or impounded do to violations. Current space at the DPW garage is also used by DPW, limiting the ability to control access to evidence. DPW is also in need of storage space.	30+	\$25,000	GF CIP		\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		25000.00	
	Police Department Total							\$207,052	\$241,402	\$197,402	\$225,402	\$184,402	\$187,500	\$185,500	\$185,500	\$188,500	\$0	\$1,802,669

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

CIP BUDGET SUMMARY - UTILITIES												
Category	2025 Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
PU - Vehicles, Machinery, Facilities	\$440,000	\$118,000	\$245,000	\$85,000	\$255,000	\$85,000	\$230,000	\$80,000	\$200,000	\$230,000	\$1,968,000	
PU - WWTP	\$264,000	\$203,000	\$200,000	\$300,000	\$600,000	\$0	\$3,000	\$0	\$0	\$0	\$1,570,000	
PU - Water & Sewer Infrastructure	\$625,000	\$872,000	\$197,000	\$512,000	\$313,000	\$573,000	\$478,000	\$673,000	\$1,073,000	\$115,000	\$5,431,000	
PU - SWU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PU - Administration & I/T Total	\$72,050	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$7,500	\$133,050	
PU - Electric Utility	\$7,500,000	\$1,000,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$23,500,000	
CIP TOTAL	\$8,901,050	\$2,199,000	\$2,148,500	\$2,403,500	\$3,174,500	\$2,665,000	\$2,718,000	\$2,760,000	\$3,280,000	\$2,352,500	\$32,602,050	
	Utility Funding Total	\$ 6,401,050.00										
	Debt Financing Total	\$ 2,500,000.00										

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
PU - Vehicles, Machinery, Facilities	Replace Unit 1	2021 International 4300 Line Truck w/Chigger	10		Utility Funds										\$0
	Replace Unit 2	2007 International 4300 Line Truck w/Chigger	10	\$185,000	Utility Funds										\$185,000
	Replace Unit 3	2013 International 4900 Tree Truck w/75' Bucket. The City is looking to purchase the Utility's old vehicle	10		Utility Funds				\$225,000						\$225,000
	Replace Unit 4	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds		\$225,000								\$225,000
	Replace Unit 5	2013 International 4300 Line Truck w/55' Bucket	10		Utility Funds					\$230,000					\$230,000
	Replace Unit 6	2024 4x4 1/2 Ton Pickup	10		Utility Funds										\$0
	Replace Unit 7	Purchase new F150 for water department	10		Utility Funds										\$0
	Replace Unit 8	2015 back yard bucket/digger/tree line work. (mini-lb) 3/4's Econ Kiel.	20		Utility Funds									\$160,000	\$160,000
	Replace Unit 9	2015 4x2 3/4 Ton Pickup - Water Department	10		Utility Funds	\$58,000									\$58,000
	Replace Unit 10	1998 Utility MR-14 Wire Stringing Tractor	20		Utility Funds										\$0
	Replace Unit 11	2022 F150 Reg Cab Long box 4x4	10		Utility Funds										\$0
	Replace Unit 12	2002 Wacker 6' Pump Trailer	20		Utility Funds										\$0
	Replace Unit 13	2018 Kubota Tractor & Snow Blower for WWTP	10+		Utility Funds										\$0
	Replace Unit 14	Material/Pole Trailer	20		Utility Funds										\$0
	Replace Unit 15	2016 CASE Loader Backhoe	20		Utility Funds										\$0
	Replace Unit 16	1989 Ingersoll-Rand PT-2766-C Air Compressor (Water Dept)	20		Utility Funds		\$20,000								\$20,000
	Replace Unit 17	1981 Sherman & Kelly Pallet-Tensioner Trailer	30		Utility Funds										\$0
	Replace Unit 18	2021 F150	10		Utility Funds										\$0
	Replace Unit 19	2012 4x4 1/2 Ton Pickup (WU)	10	\$55,000	Utility Funds										\$55,000
	Replace Unit 20	2013 Birch Bander 150 Chipper	10		Utility Funds	\$60,000									\$60,000
	Replace Unit 21	2021 F150 4x4 1/2 Ton Pickup	10		Utility Funds										\$0
	Replace Unit 22	2019 F150 Reg Cab Long Box 4x4	10		Utility Funds									\$70,000	\$70,000
	Replace Unit 24	2022 F150 Reg Cab Long box 4x4	10		Utility Funds										\$0
	Replace Unit 25	2021 F150 4x4 1/2 Ton Pickup (WWTP)	10		Utility Funds										\$0
	Replace Unit 26	2017 1 1/2 Ton Dump Truck with snow plow (9' deep box to haul larger equipment)	20		Utility Funds										\$0
	Replace Unit 27	2017 Butler HP600S Material/Pole Trailer	20		Utility Funds										\$0
	Replace Unit 28	2018 Bucket Truck	20		Utility Funds							\$200,000			\$200,000
	Replace Unit 29	High-Pressure Jet Vacuum Trailer - locating facilities, sewer applications, digging pole holes.	10		Utility Funds					\$70,000					\$70,000
	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					\$15,000					\$15,000
Replace Unit 33	2012 Chilton 3,000 LB Utility Trailer	20		Utility Funds										\$0	
Replace Unit 34	2022 4x4 F350 Service Body w/Tonny Gate	10		Utility Funds						\$80,000				\$80,000	
Replace Unit 35	2016 Chilton 3000 LB Utility Trailer			Utility Funds										\$0	
Replace Unit 36	2022 Diamond C Flatbed Trailer	30		Utility Funds										\$0	
Replace Unit 37	2024 4x4 1/2 Ton Pickup 2/Cap	10		Utility Funds										\$0	
Replace Unit 38	1991 Nissan C30Y 3,000 LB Forklift Truck - DO NOT REPLACE			Utility Funds										\$0	
Replace Unit 39	2012 Yale EEP940VT 4,000 LB Electric Forklift	20		Utility Funds				\$30,000						\$30,000	
Replace Unit 00/01	2022 OMC Traffic Lights	10		Utility Funds			\$85,000							\$85,000	
PU - Vehicles, Machinery, Facilities				\$440,000		\$118,000	\$245,000	\$85,000	\$255,000	\$85,000	\$230,000	\$80,000	\$200,000	\$230,000	\$1,968,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total	
PU - Water & Sewer Infrastructure	Grove Street	N. Milwaukee to railroad track. PASER of 6. 1,300 lf. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	\$450,000									\$450,000	
	Laack Street	Grove St. to Schwaartz St. PASER of 5. 650 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	\$45,000									\$45,000	
	Highland Ave.	Eastern Ave. to railroad track. PASER rating	50+		Utility Funds	\$50,000									\$50,000	
	Eastman St.	Clifford St. to Carpenter St. PASER of 6. 700 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds	\$220,000									\$220,000	
	Collins Street	Stedford St. to Eastern Ave. PASER of 5/6. 1,800 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+	\$500,000	DEBT										\$500,000	
	Huron Court	Collins St. to Reed St. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds		\$140,000								\$140,000	
	Pleasant Street	Summit St. to Western Ave. PASER of 5/6/7. 1,300 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds			\$400,000							\$400,000	
	Mead Avenue		50+		Utility Funds				\$200,000						\$200,000	
	Home Avenue	North St. to terminal. PASER of 6. 425 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds					\$130,000					\$130,000	
	Allied Avenue	North St. to terminal. 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	
	Kennedy Street	Grove St. to Mariner St. PASER of 7. 1,100 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds						\$365,000				\$365,000	
	Kensington Avenue	Bishop Ave. to Highland Ave. PASER of 6. 1,200 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$310,000	\$310,000		\$620,000	
	Kensington Avenue	Fairview Dr. to Bishop Ave. PASER of 7. 975 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds							\$250,000	\$250,000		\$500,000	
	E. Riverbend Drive	S. Milwaukee to Appleton St. PASER of 4. 700 lf. Sanitary & Water main. Street Project aligned with Lead Services Infrastructure Plan.	50+		Utility Funds								\$400,000		\$400,000	
	Hydrant and Valve Rpl Program	Aging hydrant and valves replacement for leaks & preventative maint. Leak reduction for water loss.	50+	\$37,000	Utility Funds	\$37,000	\$37,000	\$37,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$40,000	\$378,000
	Pressure Reducing Valves (PRV) Rehab	Repair and refurbish the existing PRV.	10	\$13,000	Utility Funds											\$13,000
	Sanitary Sewer Rehab	Repair areas from Televising Report.	30+	\$25,000	Utility Funds	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$205,000
	Well Rehab	Well 17 (2024 & 2030), Well 11 (2026), Well 10 (2028), Well 13 (2029), Well 15 (2031). Maintain well capacity to prolong well life and avoid new well development.	10	\$50,000	Utility Funds	\$50,000		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$485,000
PU - Water & Sewer Infrastructure				\$625,000		\$872,000	\$197,000	\$512,000	\$313,000	\$873,000	\$478,000	\$673,000	\$1,073,000	\$115,000	\$5,431,000	

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
PU - Administration & I/T Total	Hyper-V Server	Replace the Hyper-V host server located at City Hall. A one-time purchase.	5	\$18,000	Utility Funds										\$18,000
	Server Racks	Purchase (2) server racks and UPS for server capacity expansion and IT Upgrades	5	\$1,150	Utility Funds										\$1,150
	Utility Computer Replacements	IT Upgrades	5	\$5,200	Utility Funds	\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$7,500	\$66,200
	Veeam Backup Server	Replace the hardware used for the Veeam backup solution. A one-time purchase of \$7,000 for hardware and licensing.	5	\$3,500	Utility Funds										\$3,500
	Water Department Modems	Purchase cradlepoint modems for the Water Department trucks. One-time \$8,700 purchase	10	\$8,700	Utility Funds										\$8,700
	GIS Location Device	Purchase a GIS/GPS location device to be used for locates in GIS. A purchase cost of \$10,000 is estimated based on the model to be used.	5	\$10,000	Utility Funds										\$10,000
	Electric Department Modems	Purchase cradlepoint modems for the Electric Department trucks. One-time \$15,500 purchase	20	\$15,500	Utility Funds										\$15,500
	Duo - Implementation	Multi-Factor Auth.	5	\$10,000											\$10,000
PU - Administration & I/T Total						\$6,000	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000	\$7,000	\$7,000	\$7,500	\$133,050

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	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 CWP. Annual investment in our energy grid to maintain system reliability, safety, and customer expectations.	30+	\$1,000,000	Utility Funds	\$1,000,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$17,000,000
	Fiber Substation #5	Extension of Fiber to Sub#5	30+	\$300,000	Debt										\$300,000
	Construct Storage Facility	Facility needed to store Utility materials out of the elements. Grading land in 2024. Construct building in future years	50+	\$1,700,000	Debt										\$1,700,000
	Construct Substation #5	Construct substation to serve southern territory and ANR expansion. Includes Forrester Eng. system study. Project needs to be completed by August 2025. \$2M of 2025 amount is Utility Funded. (\$2M is Utility portion to construct just the Substation, not including construction/upgrades of the surrounding area lines. Total direct line and substation cost of \$9.5M with \$7.5M covered by ANR).	50+	\$4,500,000	ANR, Utility Funds										\$4,500,000
PU - Electric Utility				\$7,500,000		\$1,000,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$23,500,000

Category	Project	Explanation/Justification (Program, Policy, or Plan)	Useful Life	2025 Budget	Funding	2026	2027	2028	2029	2030	2031	2032	2033	2034	Total
PU - WWTP	Influent/Effluent Sampler	Replace existing sampler.	10+	\$14,000	Utility Funds										\$14,000
	Secondary Digester Cover	Rehab secondary digester cover.	20		Utility Funds		\$200,000								\$200,000
	Asphalt Driveway Maintenance	Crackfilling	15		Utility Funds	\$3,000					\$3,000				\$6,000
	Bar Screen	Rehab Bar Screen	20		Utility Funds			\$300,000							\$300,000
	Blower	Aeration Tank Blower Replacement. Replace an existing blower.	30+	\$50,000	Utility Funds										\$50,000
	Grit System and Grit Washer	Air Compressor. Replace the existing air compressor due to age.	20		Utility Funds				\$600,000						\$600,000
	Primary Clarifier	Rehab Clarifier. Maintenance	20	\$200,000	Utility Funds										\$200,000
	Secondary Clarifier	Rehab Secondary Clarifier. Maintenance	20		Utility Funds	\$200,000									\$200,000
PU - WWTP				\$264,000		\$203,000	\$200,000	\$300,000	\$600,000	\$0	\$3,000	\$0	\$0	\$0	\$1,570,000

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

Fund	Fund Description	Projected Fund Balance 01/01/2025	Projected Total Revenues	Projected Total Expenditures	Rev over Exp	Projected Fund Balance 12/31/2025	2025 Property Tax Contribution
10	General Fund	3,679,623	8,265,384	8,265,384		3,679,623	2,388,296
30	Debt Service Fund	5,356	383,200	383,200	-	5,356	383,200
40	City Capital Fund	1,044,534	1,160,221	1,303,502	(143,281)	901,253	1,008,988
	Special Revenue Funds						
20	Committed Fund	385,763	189,600	181,700	7,900	393,663	
21	Revolving Loan Fund	2,481,169	35,000	6,123	28,877	2,510,046	
22	USDA Revolving Loan Fund	390,194	7,000	1,000	6,000	396,194	
24	Garbage & Recycling Fund	70,091	517,094	517,094	-	70,091	49,914
25	Housing CDBG Fund	635,688	5,000	5,200	(200)	635,488	
26	Water Sewer Lateral RLF	511,507	6,000	2,882	3,118	514,625	
41	TIF 4	-	2,826,687	-	2,826,687	2,826,687	
42	TIF 5	(696,985)	451,099	229,543	221,556	(475,429)	
43	TIF 6	(760,988)	126,393	100,626	25,767	(735,221)	
65	Stormwater Utility	(73,943)	166,492	166,492	-	(73,943)	166,492
80	American Rescue Plan Fund	-	-	-	-	-	
	Internal Service Funds						
71	Health Fund	2,479,253	1,275,400	1,402,664	(127,264)	2,351,989	584,234
72	Risk Fund	392,059	316,075	311,375	4,700	396,759	160,810
	Total Governmental Funds	10,543,321	15,730,645	12,876,785	2,853,860	13,397,181	4,741,934
60	Electric Utility-Op		25,692,590	24,843,440	849,150		
62	Water Utility		2,444,369	2,088,431	355,938		
63	Sewer Utility		2,952,215	2,502,266	449,949		
64	Utility Admin						
	Enterprise Utility		31,089,174	29,434,137	1,655,037		
	All Funds Total	10,543,321	46,819,819	42,310,922	4,508,897	13,397,181	4,741,934