

AGENDA

CITY OF PLYMOUTH

City Council

REGULAR MEETING

THURSDAY, SEPTEMBER 25, 2025

Council Chambers
9426 Main Street, Plymouth, California



Wendy Cranford, Mayor

Don Nunn, Vice Mayor

Wendy Bottomley, Council Member

Holger Hornisch, Council Member

Deborah Dill, Council Member

PLEASE NOTE: The Council may take up any agenda item at any time, regardless of the order listed. Action may be taken on any item on the agenda. **Members of the public who wish to speak may be subject to a three (3) minute maximum time limit when addressing the Council, and/or the City may require speaker identification sheets be submitted to the City Clerk prior to being called upon by the Mayor to provide public comment.**



**CITY OF PLYMOUTH CITY COUNCIL
REGULAR MEETING AGENDA
Thursday September 25, 2025
6:30 PM**

City Council Chambers - 9426 Main Street - Plymouth, CA

In-person participation by the public is permitted. Alternatively, remote/electronic public participation is available in one of the following ways:

Via City of Plymouth's **City Council** Zoom Meeting
Join Zoom Meeting

<https://zoom.us/j/9551184795?pwd=agvD82HhldT49pvmKaFfbhx1Uz2PJ3.1&omn=95783477821>

Meeting ID: 955 118 4795 **Passcode:** dckJV0

One tap mobile

+16699006833,,9551184795#,,,,*852793# US (San Jose)

+16694449171,,9551184795#,,,,*852793# US

Join instructions:

https://zoom.us/join/95783477821/invitations?signature=Wm7yj8dyxhQYFs_jNtoxc7HUkbETR9MPu3HYev-tJdl

Members of the public not attending in-person may submit written comments prior to the meeting by emailing comments to the City Clerk at vmchenry@cityofplymouth.org before 3:30 PM on the day of the meeting. Emailed public comments will be distributed to the City Council and made part of the official record.

Wendy Cranford, Mayor

Don Nunn, Vice Mayor

Wendy Bottomley, Council Member

Holger Hornisch, Council Member

Deborah Dill, Council Member

MISSION STATEMENT

The City of Plymouth preserves our small-town atmosphere and provides fiscally responsible services that fulfill public needs while protecting their quality of life.

1. **CALL TO ORDER/ROLL CALL:**
 - Roll Call
 - Pledge of Allegiance
2. **APPROVAL OF CITY COUNCIL REGULAR MEETING AGENDA OF SEPTEMBER 25, 2025**
3. **REGULAR MEETING PUBLIC COMMENT**

Under provisions of the Government Code, citizens wishing to address the Council for any matter not on the agenda may do so at this time. Please submit a completed Speaker Submittal Form to the City Clerk. Comments are limited to three minutes or less and speakers are requested to state their name and community of residence. For public comments on agenda items, speakers will be called by the Mayor at the point on the agenda when the item will be heard. The City Council is prohibited from materially discussing or acting on any item not on the agenda unless it can be demonstrated to be of an emergency nature or an urgent need to take immediate action arose after the posting of the agenda.

4. **PRESENTATIONS/PROCLAMATIONS/APPOINTMENTS:**

- 4.1 **DISCUSSION AND POSSIBLE ACTION TO APPOINT CITY CLERK MCHENRY AND INTERIM CITY MANAGER BEGBIE AS PRIMARY AND ALTERNATE CIRA BOARD REPRESENTATIVES FOR THE CITY OF PLYMOUTH.**

5. CONSENT CALENDAR ITEMS:

All matters listed under the Consent Calendar are to be considered routine by the City Council and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the City Council votes on the motion to adopt, members of the Council, staff or the public request specific items to be removed from the Consent Calendar for separate discussion and action.

5.1 CORRESPONDENCE: NONE

5.2 APPROVE THE REGULAR MEETING MINUTES OF SEPTEMBER 11, 2025

6.

7. PUBLIC HEARINGS: NONE

8. REGULAR AGENDA ITEMS:

8.1 ADOPT RESOLUTION 2025-22 ADOPTING THE REVISED ANNUAL PROPOSED BUDGET AND FUND BALANCE PROJECTIONS FOR FISCAL YEAR 2025/26

8.2 DISCUSSION AND DIRECTION TO STAFF REGARDING INITIATION OF RECRUITMENT FOR THE PERMANENT CITY MANAGER POSITION

8.3 REVIEW AND DISCUSSION OF CITY COUNCIL POLICIES

8.4 PROFESSIONAL SERVICES AGREEMENT WITH 3E BUSINESS SOLUTIONS TO PROVIDE ACCOUNTING SERVICES FOR AN AMOUNT NOT TO EXCEED \$45,000.

9. COUNCIL/STAFF COMMUNICATIONS – Brief reports on matters of general interest

10. CITY MANAGER'S REPORT

11. MAYOR & COUNCIL MEMBERS' REPORTS

12. COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

13. CLOSED SESSION:

13.1 CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION PURSUANT TO GOV. CODE § 54956.9 SIGNIFICANT EXPOSURE TO LITIGATION: 2 CASES

14. ADJOURNMENT

LEVINE ACT PUBLIC PARTY/APPLICANT DISCLOSURE OBLIGATIONS:

Applicants, parties, and their agents who have made campaign contributions totaling more than \$500 (aggregated) to a Council Member over the past 12 months, must publicly disclose that fact for the official record of that agenda item. Disclosures must include the amount of the campaign contribution aggregated, and the name(s) of the campaign contributor(s) and Council Member(s). The disclosure may be made either in writing to the City Clerk prior to the agenda item consideration, or by verbal disclosure at the time of the agenda item consideration.

The foregoing statements do not constitute legal advice, nor a recitation of all legal requirements and obligations of parties/applicants and their agents. Parties and agents are urged to consult with their own legal counsel regarding the requirements of the law.

ADDITIONAL INFORMATION

Public documents related to an item on the open session portion of this agenda, which are distributed to the City Council less than 72 hours prior to the meeting, shall be available for public inspection

at the City Clerk's office located in Plymouth City Hall and at the time of the meeting. Persons interested in proposing an item for the City Council Agenda should contact a member of the City Council, or the City Manager.

NOTICE:

As presiding officer for this meeting, the Mayor has the authority to preserve order at all City Council meetings, to remove or cause the removal of any person from any such meeting for disruptive conduct, and to enforce the rules of the Council.

In compliance with the Americans with Disabilities Act, if you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the City Clerk's Office at (209) 245-6941 prior to the meeting.

CERTIFICATION OF POSTING OF AGENDA

I, Victoria McHenry, City Clerk for the City of Plymouth, declare that the foregoing agenda for September 25, 2025, Regular Meeting of the Plymouth City Council was posted and available for review on September 19, 2025, at the City Hall of the City of Plymouth, 9426 Main Street, Plymouth, California, 95669. The agenda is also available on the city website at cityofplymouth.org.

Signed at Plymouth, California

//s//

Victoria McHenry City Clerk

3

PUBLIC COMMENT

4

**PRESENTATIONS
PROCLAMATIONS
APPOINTMENTS**

4.1



CITY COUNCIL AGENDA ITEM NO. 4.1
09/25/2025

SUBJECT: Discussion and Possible Action to Appoint City Clerk McHenry and Interim City Manager Begbie as Primary and Alternate CIRA Board Representatives for the City of Plymouth

DEPARTMENT: Interim City Manager's Office

STAFF: Cameron Begbie, Interim City Manager
Victoria McHenry, City Clerk

TITLE

DISCUSSION AND POSSIBLE ACTION TO APPOINT CITY CLERK McHENRY AND INTERIM CITY MANAGER BEGBIE AS PRIMARY AND ALTERNATE CIRA BOARD REPRESENTATIVES FOR THE CITY OF PLYMOUTH.

BACKGROUND

Historically, a staff member has held both the primary and alternate position on the CIRA/Public Agency Risk Sharing Authority of California Board. Since 2023, former City Manager Margaret Roberts has held the Primary position and Victoria McHenry, the City Clerk, has served in the alternate role. As former City Manager Roberts prepared to leave her tenure with the City, City Clerk McHenry was moved to the primary board member position. The alternate position was filled by Cameron Begbie, Interim City Manager, after he was hired. This position was inadvertently left vacant on the Council Member Regional Boards and Appointments form presented at the meeting on August 28th when both positions were already filled. In the spirit of transparency it is being brought to council for approval.

ENVIRONMENTAL DETERMINATION

Action on this item does not constitute a "project" under Section 15378 of the California Environmental Quality Act (CEQA) Guidelines. Therefore, this item is not subject to environmental review.



CITY COUNCIL AGENDA ITEM NO. 4.1
09/25/2025

FISCAL IMPACT

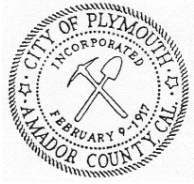
There is no fiscal impact with this item.

RECOMMENDATION

Staff recommendation is to discuss possible appointments.

ATTACHMENTS

1. Updated Council Member Appointments List



CITY OF PLYMOUTH

- Summary of Council Members Appointments

Approved August 28, 2025

Councilmember Regional Inter-Jurisdictional Appointments

Functional Area	Agency	Meeting Schedule	Special Requirements	Council Nominates and the Mayor's Select Committee makes the Appointment
ARTS	Amador Rapid Transit	Meets 1st Thursday of each month at 9:00 AM		Wendy Cranford
A.C.T.C	Amador Co. Transportation Commission	Meets 1st Thursday of each month at 9:00 AM		Wendy Bottomley
A.L.U.C	Airport Land Use Commission	Meets 1 st Monday of each month as needed		Sutter Creek/Jackson Only
L.A.F.C.O.	Local Area Formation Commission	Meets 3 rd Thursday of every month 7:00 PM		Plymouth not in rotation

Liaisons to Local Entities/Community

Appointment Opportunity	Meeting Schedule	Special Requirements	Mayor's Appointment
Amador Abandoned Vehicle Authority	Meets when necessary at least once a year		Holger Hornisch
Amador Air Quality Control Board		Important to attend Meetings	Wendy Cranford -Don Nunn (alternate)
Amador Council of Tourism	Meets 2 nd Thurs of each month at 9:00 AM Quarterly Meeting held 2 nd Thursday at 5:00 PM	Morning Meetings Rotates Locations	Wendy Bottomley
Amador Co. (ACTC) Regional Transportation Plan Update Round Table Stakeholders	Meets 2 nd Wednesday of each month at 6:00 PM		Wendy Bottomley
Amador Fire Protection Authority			Don Nunn
Amador Recreation Authority (ACRA)	Meets 2 nd Wednesday of each month at 1:30 PM		Wendy Cranford
Intergovernmental Committee	Meets as Needed		Wendy Cranford
OES/Disaster Council	Meets Quarterly	Morning Meetings	Don Nunn
CIRA/Public Agency Risk Sharing Authority of California	Meets 2 to 3 Times a year		Victoria McHenry - Cameron Begbie (alternate)
Public Relations/Community Events	Meets as needed		Wendy Cranford
RTMF Regional Transportation Mitigation Fee Committee	Generally once per year in late spring/early summer (May/June)		Wendy Cranford
Solid Waste Management Regional Agency (AB939)	Meets once or twice a year at most		Deborah Dill
Solid Waste Task Force (LTF)	Meets once or twice a year at most		Deborah Dill

Ad Hoc Committees

Appointment Opportunity	Meeting Schedule	Special Requirements	Tentative Appointment
ZR Ad Hoc Committee			Holger Hornisch & Don Nunn

5.1

CORRESPONDENCE

5.2



CITY OF PLYMOUTH CITY COUNCIL
REGULAR MEETING MINUTES DRAFT
Thursday September 11, 2025
6:30 PM

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City Council Chambers - 9426 Main Street - Plymouth, CA

Wendy Cranford, Mayor

Don Nunn, Vice Mayor

Holger Hornisch, Council Member

Wendy Bottomley, Council Member

Deborah Dill, Council Member

MISSION STATEMENT

The City of Plymouth preserves our small-town atmosphere and provides fiscally responsible services that fulfill public needs while protecting their quality of life.

1. **CALL TO ORDER/ROLL CALL:** Called to order at 6:30 pm
- COUNCIL MEMBERS' PRESENT:** Wendy Cranford, Don Nunn, Wendy Bottomley, Deborah Dill, Holger Hornisch
- COUNCIL MEMBERS ABSENT:** None
- STAFF/ADVISORY PRESENT:** Andreas Booher, City Attorney, Cameron Begbie, Interim City Manager, Victoria McHenry, City Clerk, Dana Knight, Audio/Video Technician, Michael Spinetta, City Treasurer
- STAFF/ADVISORY ABSENT:** None

Flag Salute led by Mayor Cranford

2. APPROVAL OF CITY COUNCIL REGULAR MEETING AGENDA OF SEPTEMBER 11, 2025

Council Member Bottomley motioned to approve the City Council Regular Meeting Agenda for September 11, 2025, as presented. Second by Council Member Hornisch. Motion passed with a roll call vote of 5-0.

3. REGULAR MEETING PUBLIC COMMENT:

Two written public comments were submitted from Amy Gomes regarding Flock Safety Cameras and the Warrant Register.

Robert Moody attended Sounds of September and was disappointed to not see Council Members or Staff present.

Rosemarie Moody asked about written public comments and wondering why they are not read into the record. She also mentioned about Public Works employees taking home City vehicles. She worries about City liability. Ms. Moody also mentioned that she'd heard that Former City Manager Roberts was in City Hall and she wanted to know why she was here.

Jon Colburn feels that there is a misconception about the casino. He's heard rumors about

negotiating with the tribe and advised the council to be careful in discussions with them.

Stephanie Moreno complimented Interim City Manager Begbie and City Clerk McHenry for improved responsiveness coming out of City Hall. She appreciates their efforts. Ms. Moreno also complimented Mayor Cranford and the council for letting people talk over the three-minute limit when necessary. She also asked that staff make sure to mention public comments in the minutes and mentioned at the meetings. Ms. Moreno would like to make sure there isn't a disconnect.

4. PRESENTATIONS/PROCLAMATIONS/APPOINTMENTS: NONE

5. CONSENT CALENDAR ITEMS:

5.1 CORRESPONDENCE: NONE

5.2 APPROVE THE REGULAR MEETING MINUTES OF AUGUST 28, 2025

5.3 APPROVE THE ADJOURNED REGULAR MEETING MINUTES OF SEPTEMBER 2, 2025 (ADJOURNED FROM AUGUST 28, 2025)

5.4 RECEIVE AUGUST WARRANT REGISTER

After council discussion, Council Member Hornisch motioned to approve the consent calendar as presented. Second by Council Member Dill. Motion passed with a roll call vote of 5-0

6. PUBLIC HEARINGS:

6.1 HEAR APPEAL OF THE PLANNING COMMISSION RECOMMENDATION THAT THE CITY COUNCIL APPROVE A GENERAL PLAN AMMENDMENT TO CHANGE THE LAND USE DESIGNATION OF 9130 MAIN STREET FROM PUBLIC INSTITUTIONAL TO SUBURBAN RESIDENTIAL AND A REZONE TO CHANGE THE ZONING OF THE SITE FROM PUBLIC/INSTITUTIONAL (P) TO STANDARD RESIDENTIAL (SR).

After Planning Director Fraser presented her staff report, appellant Stephanie Moreno presented her appeal handing out supporting documents to the council and staff. Bruce Booher, property owner, was also given a chance to rebut the issues presented by Ms. Moreno. They both had a chance to respond to the others presentation.

Rosemarie Moody gave public comment reading a letter written by Theresa Guidi regarding the Ming building and its history. Ms. Guidi feels that there needs to be a CEQA review.

Steven commented that Mr. Booher wants to restore the building and he doesn't understand why there is so much drama and feels it's perplexing. He feels Mr. Booher does not want to hurt the building, just improve it.

Craig Barraco, Executive Director of Foothill Conservancy stated a Historic Preservation Ordinance would be helpful with this situation. He feels denying the rezone is not the way to go.

Todd Ramos stated he was concerned about how the item has been presented. He is worried about once rezoned that possibly in five years he will change it to building apartments. Mr. Ramos would like the what it means to rezone

Laura Parker is the wife of Mr. Booher and stated when she met her husband, he was restoring old Victorian homes. He has a history of making old things usable again. She stated he has the passion and knowledge to restore the building.

Elizabeth Pinotti feels that it would be a good idea for the City to have a Historic Ordinance. She feels both sides want the same thing.

Jon Colburn talked about the history of the Ming building and its importance to the town. He feels rezoning is irresponsible to do without seeing any plans. Mr. Colburn sees that the City should cooperate but feels the owner has responsibility.

The was a break at 8:05pm and the meeting reconvened at 8:15pm.

Steven Garretson feels that Plymouth should grow but it needs to be controlled. He would like some guarantees on what it will be used for. Mr. Garretson stated that the City should make smart decisions for long-term goals.

Brian Oneto, District 5 Supervisor, stated that it would be nice to see someone love and maintain the building. He advised that the City be careful what they put in place because it could come back to bite them.

After discussion between the appellant, applicant and the council, Council Member Bottomley motioned to Approve Resolution 2025-21 Denying the Appeal of the Planning Commission Recommendation that the City Council Approve a General Plan Amendment to Change the Land Use Designation of 9130 Main Street From Public Institutional to Suburban Residential and a Rezone to Change the Zoning of the Site From Public/Institutional (P) to Standard Residential (SR). Second by Council Member Hornisch. Motion passed with a roll call vote of 3-2, with Vice Mayor Nunn and Mayor Cranford voting no.

6.2 DISCUSSION AND POSSIBLE ACTION TO CONDUCT FIRST READING, BY TITLE ONLY, OF AN ORDINANCE AMENDING TITLE 19 OF THE PLYMOUTH MUNICIPAL CODE (ZONING ORDINANCE) AND APPROVE RESOLUTION ADOPTING DESIGN GUIDELINES FOR THE CITY OF PLYMOUTH

Craig Barraco, Executive Director of Foothill Conservancy, advocates for these design guidelines. He urged the council to vote yes on this item.

Council Member Hornisch motioned to Approve Resolution 2025-20 Adopting Design Guidelines for the City of Plymouth with amendments of changing the word 'masonry' to the word 'solid'. Second by Council Member Dill. Motion passed with a roll call vote of 4-1 with Vice Mayor Nunn voting no.

7. REGULAR AGENDA ITEMS:

7.1 DISCUSSION AND POSSIBLE ACTION TO APPROVE TOT GRANT REQUEST FOR THE HARVEST FESTIVAL FOR UP TO \$2,000.

Jon Colburn stated that he felt it was a great event and was looking forward to trying to challenge last year's grape stomp winners.

Rosemarie Moody commented that she felt it was a great event but wanted consistency on how the TOT Grant funds were requested. She wondered why there was no budget included in this request.

Council Member Dill motioned to Approve the TOT Grant Request for the Harvest Festival for \$2,000. Second by Vice Mayor Nunn. Motion passed with a roll call vote of 5-0

8. COUNCIL/STAFF COMMUNICATIONS – Brief reports on matters of general interest

9. CITY MANAGER'S REPORT

Interim City Manager Begbie praised his staff during all the recent changes. He gave special thanks to the Public Works Department fixing the sidewalks and the sinks in the public bathrooms. Interim City Manager Begbie stated he'd be looking into addressing the question regarding Public Works staff taking City trucks home. He also updated the council regarding the agreement with the fair regarding our City pool. Interim City Manager Begbie also met with Finance Director Andy Heath and the new Council Members regarding the budget. He also mentioned that we had one applicant for the accountant position that was advertised. Interim City Manager Begbie also said that Zoom public participation access should be available at the next City Council meeting.

10. MAYOR & COUNCIL MEMBERS' REPORTS AND COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

Council Member Bottomley attended her first ACTC meeting and learned a lot. She is looking forward to the next meeting.

Council Member Hornish was happy to hear about Zoom coming back. He also met with Finance Director Andy Heath regarding the budget focusing on CFD funds.

Council Member Dill met with Finance Director Andy Heath regarding the budget.

Mayor Cranford attended the supervisor's meeting in support of Suicide Prevention Month. She has attended most Farmer's Markets, and has intentions of attending both Sounds of September and the Harvest Festival. Mayor Cranford would like to have the TOT process for requesting funds brought back as an agenda item.

11. CLOSED SESSION:

Jason Cantwell asked that the council give his father, Curtis Cantwell due process regarding his claim against the City. He would like an investigation by the Attorney General or an Inspector.

ADJOURNED INTO CLOSED SESSION AT 9:32PM

11.1 CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION PURSUANT TO GOV. CODE § 54956.9 SIGNIFICANT EXPOSURE TO LITIGATION: 2 CASES

11.2 ADJOURNMENT FROM CLOSED SESSION AT 10:15PM - REPORTING OUT WITH NO REPORTABLE ACTION

Respectfully submitted,

//s//

Victoria McHenry City Clerk

7.1



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

SUBJECT: Adopt the 2025/26 Annual Budget and Fund Balance Projections.

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, Interim City Manager

TITLE

ADOPT RESOLUTION 2025-22 ADOPTING THE REVISED ANNUAL PROPOSED BUDGET AND FUND BALANCE PROJECTIONS FOR FISCAL YEAR 2025-26.

On June 26, 2025, staff presented a Proposed Budget to the City Council which was not approved due to high use of reserves required to balance the General Fund. The City Council directed staff to revise the budget by considering "budget balancing alternatives" and bring the Revised Budget back to the City Council at a later date.

As a means to provide the City of Plymouth with a spending plan for Fiscal Year 2025-26, staff has prepared a Revised Proposed Budget for Fiscal Year 2025-26 for all citywide funds to be considered herein. Staff has performed a comprehensive review and update of all citywide budgeted funds and financial reporting systems – reconciling fiscal activity expected from July 2024 forward while focusing on the City's revenue streams and expenditure levels necessary to deliver a required level of services to the community. The budget for the General Fund contained herein is now balanced.

DISCUSSION:

Citywide Budget

Total appropriations recommended in the Citywide Fiscal Year 2025-26 Proposed Budget are \$3,844,441. Of this amount, the City's largest fund – the General Fund – has appropriations totaling \$1,380,092, or 36% of the total budget. The City's Enterprise Funds, made up of Water and Wastewater, have total appropriations of \$1,627,862 (42%) combined; while the balance of the City's budget (in Special Revenue Funds) has appropriations totaling \$836,487, or 22% of the recommended budget.



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

<u>FY 2025-26 PROPOSED BUDGET</u>				
FUND (TYPE)	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES (APPROPRIATIONS)	ENDING FUND BALANCE
General Fund	\$ 2,265,528	\$ 1,385,155	\$ 1,380,092	\$ 2,270,591
Enterprise Funds	1,504,023	1,415,470	1,627,862	1,291,631
Special Revenue Funds	1,218,054	299,530	504,687	1,012,897
SR - Impact Fee Funds	1,255,964	39,625	150,000	1,145,589
SR - Capital Projects Funds	(826,175)	-	-	(826,175)
Community Facility District Funds	537,006	214,392	181,800	569,598
Total Citywide Budget:	\$ 5,954,400	\$ 3,354,172	\$ 3,844,441	\$ 5,464,131

Although the economic impacts related to the COVID-19 Pandemic have been virtually eliminated, inflationary impacts on energy, insurance and everyday citywide costs; coupled with revenue generation volatility all play a significant part in development of the FY 2025-26 Proposed Budget. Given the volatility of these expenditure elements and the economic forces directly impacting revenues, staff will periodically present updates to this budget after its final adoption in September 2025 to include, at minimum, quarterly updates of fiscal activity in the City's major funds.

Citywide Capital Budget

Total FY 2025-26 Proposed appropriations of \$3,844,441 include \$256,500 in capital expenditures. Capital expenditures are expected to be incurred for a variety of Citywide services including enterprise operations, transportation, parks, and equipment. The table below shows capital projects / outlay included in the FY 2025-26 Proposed Budget:

<u>CITYWIDE CAPITAL PROJECTS / OUTLAY</u>			
Vactor Trailer / Eqpt. Trailer	\$ 34,500	Excavator / Trailer	\$ 32,000
McGee Park Project	\$ 40,000	Locust/Mill/Poplar	150,000
TOTAL CAPITAL PROJECTS: <u>\$ 256,500</u>			



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

Total appropriations recommended in the Citywide Fiscal Year 2025-26 Proposed Budget are \$3,844,441. Formal operating budgets have been prepared and updated / revised for all City funds – including providing estimates for beginning and ending fund balances (working capital). Budget schedules by individual line item are presented for each fund and include *estimated* fiscal activity for the prior three completed years (FY 2022-23, FY 2023-24 and FY 2024-25). A brief overview of the City’s main operating funds, including revisions made to balance the General Fund budget; as well as comprehensive updates to citywide fund groups calling out pertinent information are briefly discussed below and will form the basis for a presentation to the City Council during the September 25, 2025, City Council Meeting.

General Fund Budget

The General Fund is the main operating fund of the City. Expenditures in the General Fund encompass legislative, administrative, community development, public works, parks and recreation, and public safety costs. All approved discretionary programs and costs which cannot be funded using other funding sources are typically funded by the General Fund.

FY 2025-26 General Fund Proposed Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Estimated	\$ 1,453,327	\$ 1,562,368
FY 2025-26 Proposed Budget	\$ 1,385,155	\$ 1,380,092



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

The FY 2025-26 General Fund Proposed Budget reflects anticipated revenues of \$1,385,155 and expenditures of \$1,380,092. The General Fund Final Budget is presented as a balanced budget while anticipating an addition to reserves of \$5,063 by year end. Specific revenue and expenditure impacts to the City's Final General Fund for FY 2025-26 are noted below.

FY 2025-26 budgeted revenue of \$1,385,155 reflects an approximate \$68,000 decrease from revenues anticipated to be collected in FY 2024-25, primarily due to:

- Anticipated ~ 3.0% increase in Property Taxes consistent with current housing market activity and increase in State CPI;
- Anticipated ~ 1.5% increase in Sales Taxes consistent with staff expectations given the current state of the local economy;
- A slight decrease in Transient Occupancy Taxes due to budget updates to include amounts accrued from the previous year and normalization of overall collections given the current mix of establishments that pay TOT (note: TOT collections are expected to continue to be lower than in years past (FY 2022-23 and prior) due to removal of Shenandoah Inn and lower collections from 49er Village Trailer Park);
- Slightly higher collections of building and development-related revenues based on expected continuation of development activity at current levels;
- Lower reimbursements from the Zinfandel Ridge Community Facilities District (District) based on anticipated implementation of a contracted landscaping firm paid for directly by the District;
- Removal of one-time revenues related to grants and donations; and
- A ~ \$46,000 decrease in transfers in from the Gas Tax Fund based on reimbursement for General Fund streets-related expenditures based on anticipated reduced costs for streets-related staffing.

FY 2025-26 budgeted expenditures of \$1,380,092 reflect an approximate \$182,000 decrease from expenditures anticipated to be incurred in FY 2024-25, primarily due to:

- The de-funding and freezing of certain positions:
 - o Maintenance Worker II – Full-time – Position Frozen (no funding allocated)
 - o 2.0 Maintenance Worker II – Part-Time – Positions de-funded
 - o Public Works Director – Position de-funded



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

- Updates to budgets for insurance costs (General Liability / Property / Worker's Compensation) as required;
- Reduction in anticipated legal / city attorney fees based on one-time activity incurred in FY 2024-25;
- Moving the original General Fund appropriation of \$72,031 recommended for the updated public safety contract with the Amador County Sheriff's Office to the Supplemental Law Enforcement Fund (SLESF) for FY 2025-26 only; and
- Nominal increases to department base budgets were required to account for inflationary increases / increased costs to provide ongoing City services.

Since the consideration of the initial Proposed Budget in June 2025, staff has reviewed opportunities to "right-size" City services and costs consistent with ongoing revenue streams anticipated in the forecasted future. The section below discusses the economic need for a recommended reorganization of the City's Public Works Department.

Public Works Reorganization

The City has faced significant financial challenges in recent years, with a sustained decline in revenue, rising costs, and the loss of our Transient Occupancy Tax following the sale of the Shenandoah Inn. The potential for further losses as the 49er RV Park expands its permanent spaces only heightens the economic pressure on the City. Yet, despite these challenges, Plymouth is positioned to become the shining light of Amador County and the Foothills. Our community is strong, our vision is clear, and the initiatives we are pursuing will bring business and new revenue to the city.

But the City must face a hard truth: economic development takes time. We must make tough, responsible decisions to stabilize our finances, maximize efficiency, and lay the groundwork for future prosperity.

After an extensive review of every position within the city, it is clear that the Public Works Department is overstaffed for its current workload and budget capacity. Staff has carefully assessed the City's operations and have identified some possible changes to keep Plymouth financially sound without sacrificing service quality.

The solution is not with layers of administration but streamlining and creating efficiency. A Public Works Superintendent — someone who is skilled both in oversight and in the field — can manage reporting, compliance, and hands-on operations more effectively and more economically without the need for a director-level position and two part-time roles.



CITY COUNCIL AGENDA ITEM NO. 7.1

09/25/2025

With a superintendent position, the City has:

- **Corrected Years of Administrative Backlog** – All reporting and filing has been brought current, ensuring compliance and protecting the city's eligibility for critical funding.
- **Brought Our Fleet Back to Life** – The city's dump truck, once idle and unusable, has been repaired. Every vehicle in our fleet is now digitally tracked with updated service logs — down to the detail of part numbers and even headlight bulb replacements — saving thousands in outside mechanic fees by performing maintenance in-house.
- **Restored Our Motor Carrier Permit** – With plans to reinstate our motor carrier permit underway, we will be able to remove neglected debris piles and avoid paying contractors for large debris disposal.

This combination of technical skill and administrative competence has saved the city tens of thousands of dollars in only 6 months and delivered better, faster results for our residents.

We have already shown that consolidating duties leads to meaningful, measurable savings. The hiring of an in-house operator at the Wastewater Treatment Plant is saving the city \$240,000 per year, and investing in a Water Distribution Certification for another employee will return an additional \$40,000 annually when the D2 license is obtained.

In-house projects, guided by a superintendent, have also resolved longstanding issues:

- **Sidewalk and Safety Improvements** – We have restarted annual resurfacing and repainting to protect children walking to school and reduce liability exposure.
- **Drainage Repairs** – Our team corrected a severe erosion problem in-house, preventing future property damage and citizen complaints.
- **Security Upgrades** – We developed a Homeland Security-compliant plan for the Booster Station in Zinfandel Ridge, balancing safety with neighborhood aesthetics.
- **WWTP Improvements** – Our innovative approach to desludging lagoons prevented damage and saved the city thousands compared to contracting out the work.



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These successes prove that Plymouth can deliver high-quality results without the need for a director-level position. With the reorganization emphasizing operational efficiencies and decentralization of management oversight, a full-time Director-level position is no longer required. The field and supervisory duties are handled by the Superintendent. Project support is also handled by the Superintendent. Any administrative or budgetary duties can be effectively and efficiently handled by the City Manager.

Regarding maintenance workers, there are currently two part-time positions. Based on staff analysis of duties and workload, those positions are no longer needed. To align staffing with operational needs, and to recognize efficiency improvements across the Public Works Department, we propose the elimination of those two part-time Maintenance Worker positions. The essential duties performed by these positions can be effectively absorbed by other existing staff. This adjustment supports the cost savings and streamlines Public Works field operations.

In order to meet the financial realities before us and position Plymouth for long-term success, we must reorganize the Public Works Department, consolidate responsibilities, focus our resources, and maintain the momentum of efficiency and innovation. By eliminating the Public Works Director position and the two part-time Maintenance Worker positions, we will:

- Reduce payroll costs and redirect funds toward infrastructure and economic development.
- Empower a skilled superintendent and a motivated team to handle both oversight and fieldwork.
- Continue the culture of in-house solutions that has the potential to save the city thousands annually.
- Estimated savings from the defunded positions out of the General Fund is \$101,000. The estimated savings from Enterprise Funds for the defunded positions is \$67,000.

Overall, the actions recommended here are needed in the interest of efficient, effective, and economical conduct of the City's business. Plymouth is poised to grow, to thrive, and to be the model of fiscal responsibility in Amador County. But getting there requires us to make difficult, strategic choices now. Eliminating these three positions is not a step backward — it is a step toward a leaner, smarter, fiscally responsible, and more responsive City government.



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Based on the information noted above, the recommended Final General Fund Budget is balanced. Total General Fund reserves are anticipated to be approximately \$2.05 million at the end of FY 2025-26. Projected reserve levels as of June 30, 2026, are expected to include:

- **\$ 2,270,591** **Undesignated Reserves**

- **\$ 2,270,591** **Total General Fund Reserves**

General Fund Multi-Year Forecast

As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast continues to be developed for the City's General Fund – the fund where the vast majority of non-enterprise services are accounted for.

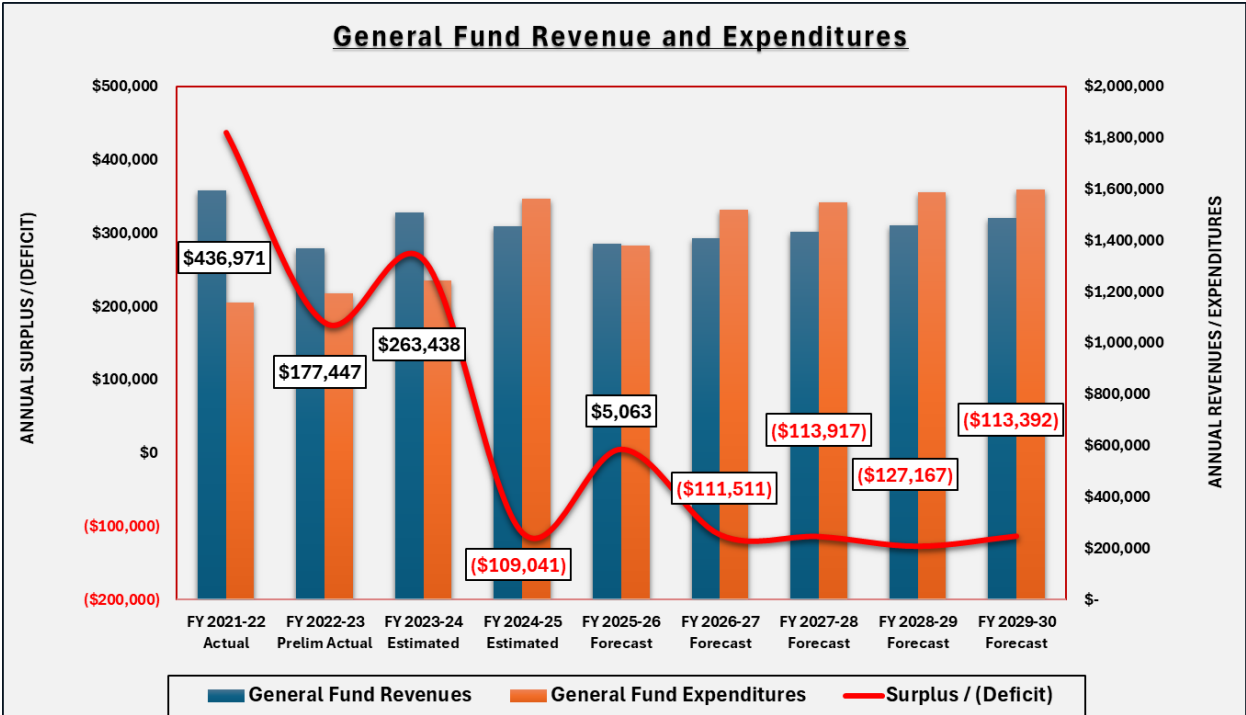
The General Fund forecast has been developed to create a forward-looking, conservative baseline budgetary outlook for the City's General Fund and related fund balance under a given set of revenue and expenditure growth assumptions. The forecast has been built as a "base-case" model in which future years only focus on ongoing revenues and expenditures; and known one-time fiscal activity (eliminates all other one-time revenues and expenditures).

The General Fund forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including salary increases beginning in FY 2026-27 based on anticipated growth in CPI (1.3% annually) and a conservative increase in most other operating expenditures impacted by inflationary pressures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and other fees and charges. The model is developed to demonstrate the ability to sustain the FY 2025-26 Proposed Budget levels of service provided citywide.



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As indicated in the model above, a slight surplus of \$5,063 in the City’s General Fund is currently anticipated for FY 2025-26. The use of reserves, however, is anticipated in all future years under a given set of assumptions as noted above.

Future forecasts are essentially impacted by the reduction in Transient Occupancy Tax revenues and the addition of the Public Safety Services contract costs (this cost has not previously been borne by the General Fund). Additionally, staff costs allocated to the General Fund have been updated to account for 7.00 total Full Time Equivalents (FTE) based on the reduction of FTE allocated to the Water Enterprise Fund (now only an aggregate of 0.87 FTE). The staffing schema for the upcoming fiscal year is presented below:

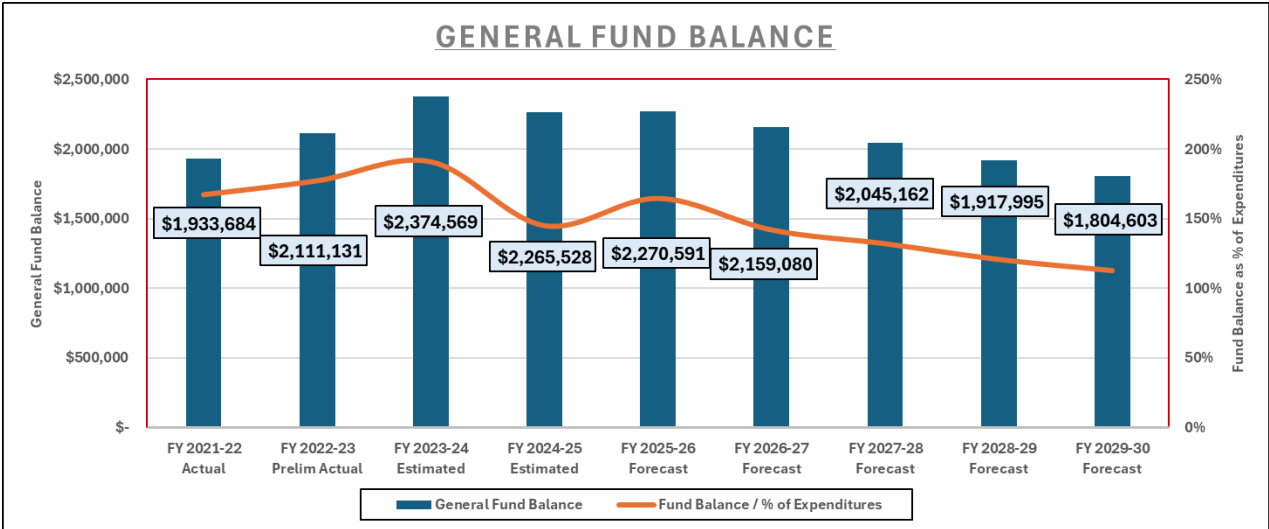


CITY COUNCIL AGENDA ITEM NO. 7.1

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Citywide Staffing / Funding Sources			
Position	Percentage Funded by:		
	General Fund	Water Fund	Wastewater Fund
City Manager	60%	15%	25%
Public Works Superintendent	60%	15%	25%
Public Works Director	0%	0%	0%
Lead Maintenance Worker	100%	0%	0%
Administrative Analyst / Dep City Cler	100%	0%	0%
Administrative Analyst	100%	0%	0%
Wastewater Operator	0%	0%	100%
Maintenance Worker II (PT-0.4 FTE)	0%	0%	0%
Maintenance Worker II	0%	0%	0%
Maintenance Worker II (PT-0.4 FTE)	0%	0%	0%
Maintenance Worker I	90%	5%	5%
Operator in Training	35%	15%	50%
Account Clerk II	50%	25%	25%
Accountant - Contract (PT-0.5 FTE)	25%	12%	13%
Account Clerk (PT-0.6 FTE)	60%	0%	0%
Bldg Official - Contract (PT-0.2 FTE)	20%	0%	0%
Total FTE (Total of 10.3 FTE)	7.00	0.87	2.43
Total Staff Costs:	\$591,239 66%	\$82,402 9%	\$217,111 24%

Forecast – General Fund Balance impacts:





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As noted above, to the extent forecasted amounts of revenues and expenditures come to fruition under a given set of assumptions, General Fund Balance (reserves) will continue to be reduced by approximately \$111,000 - \$127,000 each year. Using reserves to balance the budget each year at this level is ultimately unsustainable. The forecast will be discussed as part of the budget presentation to the City Council at the September 25, 2025, City Council meeting.

Enterprise Fund Budgets

Water Fund(s)

FY 2025-26 Water Fund Proposed Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Estimated	\$ 737,450	\$ 924,098
FY 2025-26 Proposed Budget	\$ 730,950	\$ 885,850

FY 2025-26 Water Fund revenues are currently projected to be approximately \$6,500 lower than amounts anticipated to be collected during FY 2024-25, primarily due to lower penalties revenues anticipated in the coming year. FY 2025-26 Water Fund expenditures are expected to be approximately \$38,300 lower than those expected in FY 2024-25 based on the reduced allocation of staffing costs (de-funded positions and more costs shifted to the General Fund). As has been the case over the recently completed three fiscal years, it is anticipated that the Water Fund will have \$154,870 more in expenditures than revenues collected, leading to an overall increase in the deficit fund balance (working capital) to just under \$399,000.

The Water Fund is currently in the process of implementing higher rates pursuant to a rate study recently completed which will help to assure the fiscal sustainability of the Water Enterprise.

It is anticipated that the Water Fund(s) will have (\$398,957) in Fund Balance / Working Capital at the end of FY 2025-26. Amounts expected to be available on June 30, 2026, are noted below:



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- \$ (1,195,577) Water Impact Fees (Fund 41)
- 12,608 Water CIP Fund (Fund 43)
- 8,441 Water Meter Maintenance Fund (Fund 44)
- 174,806 Arroyo Ditch Capital Improvements Fund (Fund 45)
- 600,765 Water Operating Fund (Fund 40)

- \$ (398,957) Total Water Fund(s) Reserves

Wastewater (Sewer) Fund(s)

FY 2025-26 Wastewater Fund Proposed Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Estimated	\$ 684,520	\$ 757,563
FY 2025-26 Proposed Budget	\$ 684,520	\$ 742,042

FY 2025-26 Wastewater Fund revenues are currently projected to be the same as the amounts anticipated to be collected during FY 2024-25. FY 2025-26 Wastewater Fund expenditures are recommended to be approximately \$15,500 lower than those expected to be incurred in FY 2024-25 primarily due to the addition of a Wastewater Operator position partially offset by a reduction in contract services costs for the Amador Water Agency and de-funded positions. Additionally, \$34,500 in equipment costs are budgeted towards the acquisition of a Vactor trailer and a portion of the costs towards an equipment trailer. Like the Water Enterprise Fund, to the extent Wastewater rates are not increased in FY 2025-26, the Wastewater fund will likely experience a use of approximately \$57,500 in working capital to balance the budget.

It is anticipated that the Wastewater Fund(s) will have \$1,690,588 in Fund Balance / Working Capital at the end of FY 2025-26. Amounts expected to be available on June 30, 2026, are noted below:

- \$ 1,011,429 Sewer Impact Fees Fund (Fund 51)
- (14,073) Sewer Planning & Feasibility Fund (Fund 52)
- (63,701) Wastewater Grants Fund (Fund 53)
- 956,903 Wastewater (Sewer) Operating Fund (Fund 50)

- \$ 1,690,588 Total Wastewater Fund(s) Reserves



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Special Revenue Funds

Special Revenue funds are funds that account for receipts of funding from specific sources that are restricted (due to legislation or policy) to certain purposes. The City has fourteen (14) Special Revenue Funds that account for program activity revenues collected for specific purposes:

- TOT Streets & Promotions Fund
- Gas Tax/ RMRA (SB-1) Fund
- Local Transportation Commission Fund
- HOME Grant Fund
- Community Transportation Study Fund
- FEMA Grant Fund
- Redevelopment Project Grant Fund
- Community Benefit Contributions Fund
- COPS (SLESF) Fund
- Recycling Grants Fund
- CDBG Grant Fund
- Housing Rehab – Welfare to Work Fund
- CDAA Arroyo Ditch Fund
- Special Events 49er Day Fund

Selected Special Revenue funds warranting specific discussion are noted below:

TOT Streets & Promotions Fund

The Transient Occupancy Tax (TOT) Streets and Promotions Fund is a fund designated by the City Council for 50% Street-related expenditures and 50% Promotion-related expenditures. The source of funding typically comes from a 40% transfer of all current TOT revenues collected in the General Fund.

It should be mentioned that during the recently completed four fiscal years, there have not been any transfers from the General Fund into this fund. Furthermore, a transfer during FY 2025-26 is currently not budgeted – *the transfer would amount to \$100,910 on a budgetary basis and cause an increased use of the same amount of General Fund Reserves to balance the General Fund Budget.*

During FY 2024-25, the TOT Streets and Promotions Fund is recommended to complete the McGee Park Project by allocating \$40,000 in available funding towards a comprehensive landscaping project. Assuming the only revenue source of interest earnings (\$6,500) is realized and typical expenditures for promotions support (\$60,000 towards events including July 4th, Berry Sweet Festival, Rodeo; Frankly Bluegrass, etc.); the McGee Park Landscaping Project and other street-related expenditures come to fruition, the TOT Streets and Promotions Fund will have \$129,194 remaining in fund balance to carry over into next year.



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Gas Tax Fund

The Gas Tax Fund is a fund into which deposits of monthly receipts of State Gas Taxes and funds related to SB-1 (Road Maintenance Rehabilitation Act) are made. These funds may only be used for transportation-related purposes which must be reported to the State each year.

Historically, the City has used these funds for electricity costs associated with the City's streetlights and has saved the balance of funding received to be used toward larger street-related projects. For FY 2025-26, there is a recommended transfer out of the Gas Tax Fund into the General Fund to pay for applicable Streets-related costs. Additionally, the Gas Tax Fund has \$32,000 appropriated towards a mini excavator and a portion of the new equipment trailer. The Gas Tax Fund is expected to end Fiscal Year 2025-26 with \$262,435 in fund balance which could be used towards such projects.

Supplemental Law Enforcement (COPS Grant) Fund

The State of California provides funding on an annual basis for small community public safety expenditures. The annual grant has a base of \$100,000 and grows each year based on an annual growth factor. The amount expected to be received in FY 2025-26 is \$185,000. The City has historically used these funds towards the police services contract (police and dispatch services) with the Amador County Sheriff's Office. Ultimately, these funds may only be used for public safety services (note: these funds have been used to purchase patrol vehicles and other equipment as needed).

Based on the new Public Safety Services contract between the City and the Amador County Sheriff's Office, there is \$322,031 budgeted towards the new contract for FY 2025-26. Over the course of the next five years (the term of the new contract) the annual allotment of funding and remaining reserves in the COPS Grant Fund will be used to fund a portion of the contract. It is anticipated that the COPS Grant Fund will have \$135,244 remaining as of June 30, 2026.

Funds with Negative Fund Balances

There are currently two Special Revenue funds that are expected to have a negative fund balance at the end of FY 2025-26:

- Community Transportation Study Fund – (\$104,130)
- FEMA Grant Fund – (\$54,298)



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Over the course of the upcoming fiscal year, staff will research historical fiscal activity for each of these funds to determine the nature of the deficit fund balance and whether future funding sources are expected and/or existing funding sources may be required to offset the negative balances.

Special Revenue Funds – Impact Fees

There are five (5) Special Revenue Funds that account for funding received for Development Impact and Mitigation purposes. These funds consist of the following:

- General & Administrative Impact Fee
- Streets Impact Fee
- Fire Impact Fee
- Police Impact Fee
- AB-1600 Impact Fee

Sources of funding to these funds include collections of fees related to new development which can only be used consistent with AB-1600 development purposes for needs identified in a Development Impact Report.

For FY 2025-26, staff is currently recommending the use of \$150,000 from the Streets Impact Fee Fund towards the Locust / Mill / Poplar Street improvement project. Staff will work with the City Attorney to determine if use of these funds (either wholly or in part) is consistent with the program guidelines established for these fees. To the extent impact fees are not used, the Locust / Mill / Poplar Project will be funded by the Gas Tax / RMRA Fund.

Revenues budgeted in these funds only represent expected interest earnings over the course of the fiscal year. Anticipated balances on June 30, 2026 are as follows:

- General & Administrative Impact Fee - \$499,837
- Streets Impact Fee - \$364,113 (assumes use of \$150,000 towards aforementioned project)
- Fire Impact Fee - \$275,466
- Police Impact Fee - \$29,095
- AB-1600 Impact Fee – (\$22,922) *note: will need to research this negative balance*



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Capital Projects Funds

There are six (6) Capital Projects Funds that account for current and prior capital projects undertaken by the City. These funds consist of the following:

- General Plan Update
- Miwok Indian Project
- Safe Routes to School Project
- Shenandoah Fiddletown Road Project
- State Route 49 / Main St.
- Lodge Hill Capital Project

During FY 2025-26, none of the capital projects funds have any budgeted activity as all projects have already been or are likely to be completed by the end of FY 2024-25. Although the Miwok Indian Project Fund (which accounts for project costs associated with the proposed casino) may have future fiscal activity, anything expended towards this project will be expected to be fully reimbursed.

Three of these funds currently have negative fund balances which require further research and/or have pending reimbursements from designated funding sources. Funds with negative fund balances include:

- General Plan Update – (\$269,424)
- Shenandoah Fiddletown Road Project – (\$87,570)
- Safe Routes to School Project – (\$509,183)

Community Facilities District Funds

The City established the Community Facilities District (CFD) No. 2016-1 (Zinfandel Services District) in 2016 to finance:

- Facilities Maintenance – Ongoing maintenance and operation of public roads and streets, bike lanes, parking bays, bridges/culverts, traffic signs, landscaping, striping and legends, streetlights' frontage improvements, drainage facilities, public trails' boundary fencing and neighborhood parks and open space.
- Public Safety – Law Enforcement and Fire Services

Each of these activities is tracked in a separate fund. An audit of these funds was completed during FY 2024-25 and balances indicated in the FY 2025-26 Proposed Budget Document reflect updates to both revenues and expenditures resulting from the audit and subsequent meetings with CFD constituents.



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The Facilities Maintenance Fund (Fund 80 – Operating Fund) is expected to generate \$132,604 in Special Assessment Charges and \$5,000 in interest during FY 2025-26. The Special Assessment charge increases from year-to-year based on an assumed CPI-based growth which is typically applied each year. The expenditure budget recommended for the Facilities Maintenance Fund is \$101,800 and includes recurring expenditures associated with ongoing maintenance with the District. It should be mentioned that the budget for the CFD Operating Fund also includes \$69,000 towards a recently approved landscaping contract. It is anticipated that the Facilities Maintenance Fund will have approximately \$333,063 remaining in fund balance at the end of the fiscal year to use for future District expenditures.

The Public Safety Fund (Fund 81 – Public Safety) is expected to generate \$69,288 in Special Assessment Charges and \$7,500 in interest during FY 2025-26. The base budget recommended for the Public Safety Fund is \$80,000 which will go towards the City's expenditures incurred for Police and Fire protection services. It is important to note that before FY 2024-25, the Public Safety Fund for Zinfandel Ridge was not charged for any public safety costs. To this end, a portion of the fund's reserves will be used towards public safety costs (police and fire). For FY 2025-26, a total of \$80,000 will be allocated towards current year public safety costs.

It is anticipated that the Public Safety Fund will have approximately \$236,535 remaining in fund balance at the end of the fiscal year to use for prior and future District public safety expenditures.

ENVIRONMENTAL DETERMINATION

This is not a "project" under Section 15378 of the California Environmental Quality Act (CEQA) Guidelines.

FISCAL IMPACT

Appropriations recommended for the revised budgets for all funds discussed herein are balanced with anticipated revenues and use of fund balances / reserves as required.

RECOMMENDATION

It is recommended that the City Council adopt Resolution 2025-22 approving the Fiscal Year 2025-26 Revised Proposed Budget.



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09/25/2025

ATTACHMENT(S)

1. Proposed Budget
2. Resolution 2025-22

CITY OF PLYMOUTH

FISCAL YEAR 2025-26 PROPOSED BUDGET SCHEDULES

- REVISED -



SEPTEMBER 25, 2025

City of Plymouth
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
General Fund	\$ 2,265,528	\$ 1,385,155	\$ 1,380,092	\$ 2,270,591	\$ 5,063	\$ -
Enterprise Funds						
40 / 41 / 43 / 44 / 45 - Water	\$ (244,087)	\$ 730,950	\$ 885,820	\$ (398,957)	\$ (154,870)	\$ -
50 / 51 / 52 / 53 - Sewer (Wastewater)	1,748,110	684,520	742,042	1,690,588	(57,522)	34,500
Special Revenue Funds						
02 - TOT Streets & Promotions	\$ 228,694	\$ 6,500	\$ 106,000	\$ 129,194	\$ (99,500)	\$ 40,000
05 - Community Benefit Contribution	307,910	8,000	-	315,910	8,000	-
10 - Gas Tax / RMRA (SB-1)	265,077	74,014	76,656	262,435	(2,642)	32,000
11 - Supp. Law Enforcement (SLESF-COPS)	272,275	185,000	322,031	135,244	(137,031)	-
13 - Local Transportation Commission	51,473	1,500	-	52,973	1,500	-
61 - Recycling Grant	(598)	5,000	-	4,402	5,000	-
62 - HOME Grant	39,407	1,100	-	40,507	1,100	-
63 - CDBG Grant	(11,616)	11,616	-	-	11,616	-
64 - Community Transportation Study	(104,130)	-	-	(104,130)	-	-
65 - Housing Rehab - Welfare-to-Work	145,893	4,500	-	150,393	4,500	-
66 - FEMA Grant	(54,298)	-	-	(54,298)	-	-
67 - CDAA Arroyo Ditch	69,611	2,100	-	71,711	2,100	-
68 - Redevelopment Project	-	-	-	-	-	-
82 - Special Events - 49er Day	8,356	200	-	8,556	200	-
Special Revenue Funds - Impact Fees						
20 - General & Administrative Impact Fee	\$ 484,837	\$ 15,000	\$ -	\$ 499,837	\$ 15,000	\$ -
21 - Streets Impact Fee	498,613	15,500	150,000	364,113	(134,500)	150,000
22 - Fire Impact Fee	267,166	8,300	-	275,466	8,300	-
23 - Police Impact Fee	28,270	825	-	29,095	825	-
24 - AB-1600 Impact Fee	(22,922)	-	-	(22,922)	-	-

City of Plymouth
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Capital Projects Funds						
25 - General Plan Update	\$ (269,424)	\$ -	\$ -	\$ (269,424)	\$ -	\$ -
31 - Shennandoah Fiddletown Road	(87,570)	-	-	(87,570)	-	-
32 - State Route 49 / Main St Intersection	25,461	-	-	25,461	-	-
33 - Miwok Indian Project	-	-	-	-	-	-
34 - Safe Routes to School Project	(509,183)	-	-	(509,183)	-	-
83 - Lodge Hill Capital Project	14,541	-	-	14,541	-	-
Community Facilities District Funds						
80 - Zinfandel Ridge - Operating	\$ 297,259	\$ 137,604	\$ 101,800	\$ 333,063	\$ 35,804	\$ -
81 - Zinfandel Ridge - Public Safety	239,747	76,788	80,000	236,535	(3,212)	-
Total Citywide Budget:	<u>\$ 5,954,400</u>	<u>\$ 3,354,172</u>	<u>\$ 3,844,441</u>	<u>\$ 5,464,131</u>	<u>\$ (490,269)</u>	<u>\$ 256,500</u>

City of Plymouth
Labor Rate Analysis
Fully-Loaded Hourly Rate
Prepared for FY 2025-26 Budget - Revised Sept. 2025

COLA TO APPLY: 0.0%

Departmental Cost:		PCT	701000 Wages	702000 Taxes	705000 Health	701000 Def Comp (ER)
General Fund (01):						
Dept 511000 - Administration	Administrative Analyst	30%	\$ 23,841	\$ 1,824	\$ 764	\$ 1,800
	Administrative Analyst / Deputy City Clerk	100%	\$ 75,636	\$ 5,786	\$ 1,754	\$ 8,152
	City Manager	40%	\$ 67,560	\$ 5,168	\$ 91	\$ -
		170%	\$ 167,036	\$ 12,778	\$ 2,609	\$ 9,952
Dept 512000 - City Council	Council Member	100%	\$ 1,800	\$ 92	\$ -	\$ -
	Council Member	100%	\$ 1,200	\$ 92	\$ -	\$ -
	Council Member	100%	\$ 1,200	\$ 92	\$ -	\$ -
	Council Member	100%	\$ 1,200	\$ 92	\$ -	\$ -
	Council Member	100%	\$ 1,200	\$ 92	\$ -	\$ -
		500%	\$ 6,600	\$ 459	\$ -	\$ -
Dept 514000 - Finance	Administrative Analyst	10%	\$ 7,947	\$ 608	\$ 255	\$ 600
	Account Clerk II	50%	\$ 37,013	\$ 2,831	\$ 512	\$ 4,258
	Accountant - Contract	50%	\$ 22,500	\$ 1,721	\$ -	\$ -
	Account Clerk - Part Time	100%	\$ 27,200	\$ 2,081	\$ -	\$ -
	Treasurer	100%	\$ 2,400	\$ 184	\$ -	\$ -
		310%	\$ 97,059	\$ 7,425	\$ 766	\$ 4,858
Dept 531000 - PW - Public Svcs	Lead Maintenance Worker	25%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073
	Public Works Director - Not Funded	50%	\$ -	\$ -	\$ -	\$ -
	Public Works Superintendent	60%	\$ 53,258	\$ 4,074	\$ 6,989	\$ 3,845
	City Manager	20%	\$ 33,780	\$ 2,584	\$ 46	\$ -
	Operator in Training	35%	\$ 25,240	\$ 1,931	\$ 5,320	\$ 1,000
	Maintenance Worker II - Frozen	25%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker II - PT - Not Funded	50%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker I	80%	\$ 50,859	\$ 3,891	\$ 601	\$ -
		345%	\$ 181,355	\$ 13,874	\$ 13,177	\$ 5,918
Dept 532000 - PW - Streets	Lead Maintenance Worker	25%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073
	Maintenance Worker II - PT - Non Funded	50%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker II - PT - Non Funded	25%	\$ -	\$ -	\$ -	\$ -
		100%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073
Dept 541000 - Building Regulation	Administrative Analyst	30%	\$ 23,841	\$ 1,824	\$ 764	\$ 1,800
	Building Official - Contract	100%	\$ 31,098	\$ 2,379	\$ -	\$ -
		130%	\$ 54,938	\$ 4,203	\$ 764	\$ 1,800
Dept 542000 - Planning	Administrative Analyst	30%	\$ 23,841	\$ 1,824	\$ 764	\$ 1,800
		30%	\$ 23,841	\$ 1,824	\$ 764	\$ 1,800
Dept 551000 - Parks & Recreation	Lead Maintenance Worker	25%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073
	Maintenance Worker II - PT - Non Funded	25%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker II - Frozen	25%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker I	5%	\$ 3,179	\$ 243	\$ 38	\$ -
		80%	\$ 21,396	\$ 1,637	\$ 259	\$ 1,073
Dept 553000 - Cemetery	Lead Maintenance Worker	25%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073
	Maintenance Worker II - PT - Non Funded	25%	\$ -	\$ -	\$ -	\$ -
		50%	\$ 18,217	\$ 1,394	\$ 222	\$ 1,073

City of Plymouth
Labor Rate Analysis
Fully-Loaded Hourly Rate
Prepared for FY 2025-26 Budget - Revised Sept. 2025

COLA TO APPLY: 0.0%

Departmental Cost:		PCT	701000 Wages	702000 Taxes	705000 Health	701000 Def Comp (ER)
Dept 554000 - Swimming Pool	Maintenance Worker II - Frozen	50%	\$ -	\$ -	\$ -	\$ -
	Maintenance Worker I	5%	\$ 3,179	\$ 243	\$ 38	\$ -
		55%	\$ 3,179	\$ 243	\$ 38	\$ -
Water Fund (40)						
Dept 600000 - Water	Public Works Director - Not Funded	25%	\$ -	\$ -	\$ -	\$ -
	Public Works Superintendent	15%	\$ 13,315	\$ 1,019	\$ 1,747	\$ 961
	Account Clerk II	25%	\$ 18,506	\$ 1,416	\$ 256	\$ 2,129
	Accountant - Contract	25%	\$ 11,250	\$ 861	\$ -	\$ -
	City Manager	15%	\$ 25,335	\$ 1,938	\$ 34	\$ -
	Operator in Training	15%	\$ 10,817	\$ 828	\$ 2,280	\$ 429
	Maintenance Worker I	5%	\$ 3,179	\$ 243	\$ 38	\$ -
		125%	\$ 82,402	\$ 6,304	\$ 4,355	\$ 3,519
Sewer Fund (50)						
Dept 700000 - Sewer	Public Works Director - Not Funded	25%	\$ -	\$ -	\$ -	\$ -
	Public Works Superintendent	25%	\$ 22,191	\$ 1,698	\$ 2,912	\$ 1,602
	Account Clerk II	25%	\$ 18,506	\$ 1,416	\$ 256	\$ 2,129
	City Manager	25%	\$ 42,225	\$ 3,230	\$ 57	\$ -
	Accountant - Contract	25%	\$ 11,250	\$ 861	\$ -	\$ -
	Maintenance Worker II - PT - Not Funded	25%	\$ -	\$ -	\$ -	\$ -
	Operator in Training	50%	\$ 36,057	\$ 2,758	\$ 7,599	\$ 1,429
	Maintenance Worker I	0.05	\$ 3,179	\$ 243	\$ 38	\$ -
	Wastewater Operator	100.0%	\$ 83,703	\$ 6,403	\$ 887	\$ -
		305.0%	\$ 217,111	\$ 16,609	\$ 11,749	\$ 5,160
Total Budgeted Salaries		2200.0%	\$ 890,751	\$ 68,142	\$ 34,923	\$ 36,227

General Fund Wages	66.4%	\$ 591,239
Water Fund Wages	9.3%	\$ 82,402
Sewer Fund Wages	24.4%	\$ 217,111

GENERAL FUND

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
REVENUES					
Property Taxes	\$ 520,293	\$ 580,988	\$ 598,000	\$ 603,471	\$ 619,950
Other Taxes	657,014	492,082	526,000	578,597	560,454
Licenses & Permits	42,907	238,457	45,400	45,400	51,800
Fines & Forfeitures	164	169	170	170	170
Intergovernmental	128,701	72,912	72,912	9,437	-
Charges for Services	17,931	(3,401)	16,550	16,256	14,050
Other Income	2,333	127,206	113,000	124,220	109,075
Operating Transfers In	-	-	-	75,776	29,656
Total Revenues	\$ 1,369,343	\$ 1,508,413	\$ 1,372,032	\$ 1,453,327	\$ 1,385,155
EXPENDITURES					
511000 - General Administration	\$ 177,168	\$ 374,184	\$ 416,067	\$ 480,023	\$ 442,712
512000 - City Council	14,666	16,205	26,939	24,239	19,884
513000 - City Clerk	8,474	5,462	10,050	10,050	6,050
514000 - Finance	96,222	114,477	92,053	102,053	167,738
518000 - City Engineer	32,652	39,796	67,500	62,500	55,000
519000 - Non-Departmental	295,988	6,222	77,131	69,113	80,852
521000 - Fire	33,142	35,827	36,000	39,146	45,146
531000 - Public Works - Public Services	172,736	225,427	304,762	337,012	269,639
532000 - Public Works - Streets	64,366	75,265	75,776	75,776	29,657
541000 - Building Regulation	62,578	70,153	62,049	62,049	30,228
542000 - Planning	67,511	117,651	112,647	127,997	123,904
551000 - Parks & Recreation	109,587	66,061	69,156	69,406	33,237
552000 - Community Development	146	189	3,000	4,250	3,000
553000 - Cemetery	14,950	34,092	30,710	30,710	26,906
554000 - Swimming Pool	41,710	63,964	58,044	68,044	46,139
Total Expenditures	\$ 1,191,896	\$ 1,244,975	\$ 1,441,884	\$ 1,562,368	\$ 1,380,092
Excess / (Deficit) of Revenues over Expenditures	\$ 177,447	\$ 263,438	\$ (69,852)	\$ (109,041)	\$ 5,063
Beginning Fund Balance	\$ 1,933,684	\$ 2,111,131	\$ 2,374,569	\$ 2,374,569	\$ 2,265,528
Ending Fund Balance	<u>\$ 2,111,131</u>	<u>\$ 2,374,569</u>	<u>\$ 2,304,717</u>	<u>\$ 2,265,528</u>	<u>\$ 2,270,591</u>

City of Plymouth
General Fund Revenue Detail - FY 2025-26 Proposed Budget
General Fund Revenue

Account	Revenue	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
400001	Secured Property Taxes	329,712	360,347	375,000	375,000	386,250
400002	Unsecured Property Taxes	5,340	8,792	10,000	10,000	10,300
400005	Supplemental Property Taxes	-	1,889	-	3,000	1,500
400006	Secured - Prior Delinquent Taxes	-	6,664	-	-	-
400011	Motor Vehicle In Lieu Prop Tax	174,642	201,687	211,000	212,721	219,150
400013	HOPTR Property Taxes	3,100	1,609	2,000	2,750	2,750
430010	Delinquent Secured Property Taxes	7,499	-	-	-	-
	TOTAL PROPERTY TAXES	\$ 520,293	\$ 580,988	\$ 598,000	\$ 603,471	\$ 619,950
410001	Sales Tax	212,413	213,811	213,000	213,000	216,500
420001	Transient Occupancy Taxes	351,160	210,386	250,000	260,000	252,274
430003	Real Property Transfer Tax	15,069	4,931	9,000	27,500	12,500
440001	Electric Franchise Fees	22,399	44,095	30,000	24,097	25,000
440002	Cable Franchise Fees	10,649	11,642	12,000	12,000	12,180
440003	Solid Waste Franchise Fees	40,338	7,217	8,000	38,000	38,000
440004	Propane Franchise Fees	4,986	-	4,000	4,000	4,000
	TOTAL OTHER TAXES	\$ 657,014	\$ 492,082	\$ 526,000	\$ 578,597	\$ 560,454
430001	Business License Taxes	5,342	5,384	5,400	5,400	5,600
460101	Building Permits	37,565	233,073	40,000	40,000	46,200
	TOTAL LICENSES & PERMITS	\$ 42,907	\$ 238,457	\$ 45,400	\$ 45,400	\$ 51,800
495001	General Fines	164	169	170	170	170
	TOTAL FINES & FORFEITURES	\$ 164	\$ 169	\$ 170	\$ 170	\$ 170
400040	COVID Relief Grant Funding	128,701	-	-	-	-
XXXXX	SB-2 Planning Grant	-	72,912	72,912	9,437	-
	TOTAL INTERGOVERNMENTAL	\$ 128,701	\$ 72,912	\$ 72,912	\$ 9,437	\$ -
460102	Plan Check Fees	14,688	264	12,500	8,500	10,000
460103	Miscellaneous Permits	-	243	-	-	-
460104	Burn Permits	18	-	-	42	-
460201	Planning Application Fees	1,925	(6,408)	2,750	6,414	2,750
460301	Encroachment Fees	1,200	2,400	1,200	1,200	1,200
461000	Code Enforcement Fees	100	100	100	100	100
	TOTAL CHARGES FOR SERVICES	\$ 17,931	\$ (3,401)	\$ 16,550	\$ 16,256	\$ 14,050
462001	Pop-Up Plaza Rental	1,125	1,690	1,500	1,500	1,500
46400x	Swimming Pool Revenues	-	-	-	5,000	5,000
465000	Reimbursement - CFD (Admin/PW)	-	9,900	19,800	19,800	11,000
480101	Town Hall Rental	1,110	1,255	1,150	750	750
480102	Lodge Hill Rental	45	587	500	1,775	1,775
490001	Copies	400	52	50	1,300	50
490003	Miscellaneous	(1,847)	60,217	10,000	10,000	10,000
491001	Interest Income	-	47,000	79,000	79,000	79,000
492001	Donations	1,500	6,505	1,000	5,095	-
	TOTAL OTHER INCOME	\$ 2,333	\$ 127,206	\$ 113,000	\$ 124,220	\$ 109,075
XXXXXX	Transfers In	-	-	-	75,776	29,656
	TOTAL OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ 75,776	\$ 29,656
	TOTAL GENERAL FUND	\$ 1,369,343	\$ 1,508,413	\$ 1,372,032	\$ 1,453,327	\$ 1,385,155

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 511000 - General Administration

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 103,122	151,423	153,434	153,434	176,985
702000	FICA	12,151	18,743	11,441	11,441	12,778
705000	Health Insurance	-	5,772	2,586	2,586	2,609
Total Personnel Services:		<u>\$ 115,273</u>	<u>175,938</u>	<u>167,461</u>	<u>167,461</u>	<u>192,372</u>
Materials & Services						
712000	Training & Education	\$ 3,000	239	3,200	4,812	3,500
714000	Conference Expense	-	1,815	2,800	500	500
720100	Office Expense	6,672	12,291	20,000	20,000	15,000
720300	Advertising	-	67	1,500	2,500	1,500
720800	Dues & Memberships	1,942	623	2,500	2,500	2,500
721600	Community Projects - Pub Rel	-	23	-	-	-
721900	Propane	2,574	2,794	3,000	8,000	4,000
731000	Electricity	1,330	2,884	3,200	3,750	3,825
732000	Communications	1,976	6,858	7,000	8,000	8,100
740100	Building & Grounds Maintenance	1,026	2,438	2,750	1,700	1,715
740500	Maintenance Supplies	214	368	500	500	500
740700	Equipment Maintenance & Repair	45	227	300	300	300
761000	Contractual Services	8,847	33,413	55,000	60,000	60,000
762000	City Attorney	12,074	68,546	71,400	122,500	80,000
770700	Miscellaneous Expense	360	938	-	-	-
781000	Human Resource Expense Alloc	2,400	15,069	5,000	5,000	5,000
782000	Central Service Expense Alloc	914	2,763	2,856	-	-
783000	Facilities Maintenance Exp Alloc	332	-	5,100	-	-
784000	Information Tech Expense	17,230	42,530	50,000	60,000	60,900
786000	Risk Management Expense	959	4,360	12,500	12,500	3,000
Total Materials & Services:		<u>\$ 61,895</u>	<u>198,246</u>	<u>248,606</u>	<u>312,562</u>	<u>250,340</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 511000 - General Administration:		<u>\$ 177,168</u>	<u>374,184</u>	<u>416,067</u>	<u>480,023</u>	<u>442,712</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 512000 - City Council

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 5,875	5,590	6,000	6,000	6,000
702000	FICA	743	736	459	459	459
<i>Total Personnel Services:</i>		<u>\$ 6,618</u>	<u>6,326</u>	<u>6,459</u>	<u>6,459</u>	<u>6,459</u>
Materials & Services						
714000	Conference Expense	\$ 3,510	750	10,200	7,500	3,000
720100	Office Expense	1,173	125	800	800	800
720300	Advertising	1,472	1,140	300	300	300
720800	Dues & Memberships	-	7,864	9,180	9,180	9,325
732000	Communications	314	-	-	-	-
781000	Human Resource Expense	1,519	-	-	-	-
784000	Information Tech Expense	60	-	-	-	-
<i>Total Materials & Services:</i>		<u>\$ 8,048</u>	<u>9,879</u>	<u>20,480</u>	<u>17,780</u>	<u>13,425</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 512000 - City Council:		<u>\$ 14,666</u>	<u>16,205</u>	<u>26,939</u>	<u>24,239</u>	<u>19,884</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 513000 - City Clerk

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 6,604	2,480	-	-	-
702000	FICA	319	302	-	-	-
<i>Total Personnel Services:</i>		<u>\$ 6,923</u>	<u>2,782</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services						
707000	Uniforms	\$ -	140	-	-	-
712000	Training & Education	-	329	500	500	500
714000	Conference Expense	-	-	2,500	2,500	2,500
720100	Office Expense	1,026	-	-	-	-
720800	Dues & Memberships	525	745	500	500	500
720905	Municipal Code	-	1,466	2,550	2,550	2,550
770701	Election Expense	-	-	4,000	4,000	-
<i>Total Materials & Services:</i>		<u>\$ 1,551</u>	<u>2,680</u>	<u>10,050</u>	<u>10,050</u>	<u>6,050</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 513000 - City Clerk:		<u>\$ 8,474</u>	<u>5,462</u>	<u>10,050</u>	<u>10,050</u>	<u>6,050</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 514000 - Finance

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 75,231	64,190	47,971	47,971	102,038
702000	FICA	17,018	13,230	3,316	3,316	7,434
705000	Health Insurance	-	-	766	766	766
<i>Total Personnel Services:</i>		<u>\$ 92,249</u>	<u>77,420</u>	<u>52,053</u>	<u>52,053</u>	<u>110,238</u>
Materials & Services						
761000	Contractual Services	\$ 3,973	37,057	40,000	50,000	57,500
<i>Total Materials & Services:</i>		<u>\$ 3,973</u>	<u>37,057</u>	<u>40,000</u>	<u>50,000</u>	<u>57,500</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 514000 - Finance:		<u>\$ 96,222</u>	<u>114,477</u>	<u>92,053</u>	<u>102,053</u>	<u>167,738</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 518000 - City Engineer

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 577	978	-	-	-
702000	FICA	41	66	-	-	-
<i>Total Personnel Services:</i>		<u>\$ 618</u>	<u>1,044</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services						
763000	Engineering	\$ 26,304	27,660	60,000	55,000	47,500
763100	Engineer - Reimbursable Costs	5,730	11,092	7,500	7,500	7,500
<i>Total Materials & Services:</i>		<u>\$ 32,034</u>	<u>38,752</u>	<u>67,500</u>	<u>62,500</u>	<u>55,000</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 518000 - City Engineer:		<u>\$ 32,652</u>	<u>39,796</u>	<u>67,500</u>	<u>62,500</u>	<u>55,000</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 519000 - Non-Departmental

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
XXXXXX	Salary Savings	\$ -	-	-	-	-
Total Personnel Services:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services						
700500	AIG & 457 Costs	\$ 1,378	(15,270)	-	-	-
704000	Workers Comp Expense	30,421	-	35,518	27,500	18,688
707000	Uniforms	-	-	-	-	-
720100	Office Expense	8,653	188	-	-	-
720800	Dues & Memberships	7,303	-	-	-	-
720900	Miscellaneous Expense	1,095	-	-	-	-
721600	Community Projects - Public Relations	-	-	-	-	-
721900	Propane	3,448	-	-	-	-
722200	Computer Hardware	-	-	1,500	1,500	1,500
722205	Computer Software	-	-	1,000	1,000	1,000
731000	Electricity	1,578	-	-	-	-
732000	Communications	287	-	-	-	-
740100	Building & Grounds Maintenance	1,250	-	-	-	-
740500	Maintenance Supplies	24	-	-	-	-
761000	Contractual Services	14,225	1,200	1,200	1,200	-
762000	City Attorney	67,495	-	-	-	-
763000	Engineering	566	-	-	-	-
770700	Miscellaneous Expense	51,291	20,104	25,413	25,413	47,014
770900	Administrative Expense (Prop Tax)	-	-	-	-	-
781000	Human Resource Expense	49,052	-	-	-	-
782000	Central Services Expense	1,827	-	-	-	-
783000	Facility Management Expense	5,353	-	-	-	-
784000	Information Technology Expense	49,483	-	12,500	12,500	12,650
785000	Vehicle Maintenance Expense	1,259	-	-	-	-
990000	Transfers Out to CFD - Fund 80	-	-	-	-	-
Total Materials & Services:		<u>\$ 295,988</u>	<u>6,222</u>	<u>77,131</u>	<u>69,113</u>	<u>80,852</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 519000 - Non-Departmental:		<u>\$ 295,988</u>	<u>6,222</u>	<u>77,131</u>	<u>69,113</u>	<u>80,852</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 521000 - Fire

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
		\$ -	-	-	-	-
<i>Total Personnel Services:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services						
740000	Repairs & Maintenance	\$ -	173	-	-	-
768100	Fire Protection Agreement	33,142	35,654	36,000	39,146	45,146
<i>Total Materials & Services:</i>		<u>\$ 33,142</u>	<u>35,827</u>	<u>36,000</u>	<u>39,146</u>	<u>45,146</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 521000 - Fire:		<u>\$ 33,142</u>	<u>35,827</u>	<u>36,000</u>	<u>39,146</u>	<u>45,146</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 531000 - Public Works - Public Services

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 128,791	163,649	220,857	220,857	186,963
702000	FICA	17,322	18,148	18,216	18,216	13,850
705000	Health Insurance	-	-	10,890	10,890	13,177
706000	Stipends	-	569	-	-	-
Total Personnel Services:		<u>\$ 146,113</u>	<u>182,366</u>	<u>249,963</u>	<u>249,963</u>	<u>213,990</u>
Materials & Services						
707000	Uniforms	\$ 300	304	1,000	1,800	1,250
712000	Training & Education	548	-	1,000	1,000	1,000
720000	Operating Supplies	637	75	500	500	500
720100	Office Expense	-	826	500	250	250
721100	Gasoline - Fuel	5,404	10,806	12,000	12,000	12,000
721700	Rents & Leases - Equipment / Prop.	3,606	10,935	10,500	10,500	10,700
722100	Chemicals	-	7,316	-	-	-
731000	Electricity	3,378	1,662	3,000	3,000	3,100
732000	Communications	1,960	922	1,000	1,000	1,050
740100	Building & Grounds Maintenance	5,142	1,490	3,000	30,000	3,000
740500	Maintenance Supplies	338	1,043	2,000	4,700	2,000
740700	Equipment Maintenance & Repair	414	2,557	6,000	8,000	6,500
749000	Animal Control	-	-	10,299	10,299	10,299
784000	Information Technology Expense	2,050	-	-	-	-
785000	Vehicle Maintenance Expense	2,846	5,125	4,000	4,000	4,000
Total Materials & Services:		<u>\$ 26,623</u>	<u>43,061</u>	<u>54,799</u>	<u>87,049</u>	<u>55,649</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 531000 - PW - Public Services:		<u>\$ 172,736</u>	<u>225,427</u>	<u>304,762</u>	<u>337,012</u>	<u>269,639</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 532000 - Public Works - Streets

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 44,152	59,675	59,182	59,182	19,291
702000	FICA	10,191	7,193	4,389	4,389	1,394
705000	Health Insurance	-	-	3,505	3,505	222
<i>Total Personnel Services:</i>		<u>\$ 54,343</u>	<u>66,868</u>	<u>67,076</u>	<u>67,076</u>	<u>20,907</u>
Materials & Services						
731000	Electricity	\$ 2,158	2,947	2,500	2,500	2,550
740100	Building & Grounds Maintenance	3,421	626	1,000	1,000	1,000
740500	Maintenance Supplies	1,566	3,001	2,000	2,000	2,000
740700	Equipment Maintenance & Repair	1,981	223	1,000	1,000	1,000
740800	Permits	-	1,600	1,200	1,200	1,200
755000	Street Signs	897	-	1,000	1,000	1,000
<i>Total Materials & Services:</i>		<u>\$ 10,023</u>	<u>8,397</u>	<u>8,700</u>	<u>8,700</u>	<u>8,750</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 532000 - PW - Streets:		<u>\$ 64,366</u>	<u>75,265</u>	<u>75,776</u>	<u>75,776</u>	<u>29,657</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 541000 - Building Regulation

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 51,313	60,879	55,149	55,149	25,640
702000	FICA	9,872	7,098	4,136	4,136	1,824
705000	Health Insurance	-	-	764	764	764
Total Personnel Services:		<u>\$ 61,185</u>	<u>67,977</u>	<u>60,049</u>	<u>60,049</u>	<u>28,228</u>
Materials & Services						
712000	Training & Education	\$ 946	-	-	-	-
720100	Office Expense	157	88	-	-	-
740500	Maintenance Supplies	-	-	-	-	-
763100	Engineer - Reimbursable Costs	290	2,088	2,000	2,000	2,000
784000	Information Technology Expense	-	-	-	-	-
Total Materials & Services:		<u>\$ 1,393</u>	<u>2,176</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 541000 - Building Regulation:		<u>\$ 62,578</u>	<u>70,153</u>	<u>62,049</u>	<u>62,049</u>	<u>30,228</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 542000 - Planning

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 23,041	25,137	25,189	25,189	56,737
702000	FICA	2,861	3,005	1,844	1,844	4,203
705000	Health Insurance	-	-	764	764	764
<i>Total Personnel Services:</i>		<u>\$ 25,902</u>	<u>28,142</u>	<u>27,797</u>	<u>27,797</u>	<u>61,704</u>
Materials & Services						
709000	Planning Commission Stipends	\$ 225	600	1,200	1,200	1,200
714000	Conference Expense	1,923	-	1,000	-	500
720100	Office Expense	16	-	-	-	-
720300	Advertising	153	1,245	750	4,000	1,500
751000	Planning Reimbursement	-	171	400	2,000	500
761000	Contractual Services	11,317	77,196	12,000	12,000	12,000
762000	City Attorney	-	-	3,500	5,000	3,500
763000	Engineering	-	138	-	-	-
765000	Planner	23,848	6,683	60,000	70,000	37,000
770700	Miscellaneous Expense	4,127	3,476	6,000	6,000	6,000
<i>Total Materials & Services:</i>		<u>\$ 41,609</u>	<u>89,509</u>	<u>84,850</u>	<u>100,200</u>	<u>62,200</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 542000 - Planning:		<u>\$ 67,511</u>	<u>117,651</u>	<u>112,647</u>	<u>127,997</u>	<u>123,904</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 551000 - Parks & Recreation

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 87,273	43,388	54,492	54,492	22,490
702000	FICA	3,365	4,522	4,099	4,099	1,638
705000	Health Insurance	-	10,132	2,140	2,140	259
<i>Total Personnel Services:</i>		<u>\$ 90,638</u>	<u>58,042</u>	<u>60,731</u>	<u>60,731</u>	<u>24,387</u>
Materials & Services						
707000	Uniforms	\$ -	-	-	-	-
721900	Propane	\$ 2,397	997	1,500	1,500	1,550
731000	Electricity	2,286	2,651	3,500	3,500	3,575
740100	Building & Grounds Maintenance	3,507	1,627	2,000	2,750	2,800
740500	Maintenance Supplies	109	153	250	250	250
740700	Equipment Maintenance & Repair	190	2,468	1,000	500	500
761000	Contract Services	9,000	123	-	-	-
762000	City Attorney	1,232	-	-	-	-
763000	Engineering	170	-	-	-	-
770700	Miscellaneous Expense	58	-	175	175	175
<i>Total Materials & Services:</i>		<u>\$ 18,949</u>	<u>8,019</u>	<u>8,425</u>	<u>8,675</u>	<u>8,850</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 551000 - Parks & Recreation:		<u>\$ 109,587</u>	<u>66,061</u>	<u>69,156</u>	<u>69,406</u>	<u>33,237</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 552000 - Community Development

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
		\$ -	-	-	-	-
	<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services						
720100	Office Expense	\$ 25	189	-	-	-
740500	Maintenance Supplies	97	-	-	-	-
766000	Code Enforcement	24	-	3,000	4,250	3,000
	<i>Total Materials & Services:</i>	<u>\$ 146</u>	<u>189</u>	<u>3,000</u>	<u>4,250</u>	<u>3,000</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
	<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 552000 - Community Development:		<u>\$ 146</u>	<u>189</u>	<u>3,000</u>	<u>4,250</u>	<u>3,000</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 553000 - Cemetery

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 10,363	25,052	22,717	22,717	19,290
702000	FICA	4,585	3,090	1,738	1,738	1,394
705000	Health Insurance	-	-	255	255	222
<i>Total Personnel Services:</i>		<u>\$ 14,948</u>	<u>28,142</u>	<u>24,710</u>	<u>24,710</u>	<u>20,906</u>
Materials & Services						
740100	Building & Grounds Maintenance	\$ 2	-	-	-	-
740200	Trees & Vegetation Maintenance	-	5,950	6,000	6,000	6,000
<i>Total Materials & Services:</i>		<u>\$ 2</u>	<u>5,950</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 553000 - Cemetery:		<u>\$ 14,950</u>	<u>34,092</u>	<u>30,710</u>	<u>30,710</u>	<u>26,906</u>

City of Plymouth
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 554000 - Swimming Pool

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 4,251	28,079	37,049	47,049	30,678
702000	FICA	94	648	2,834	2,834	243
705000	Health Insurance	-	-	481	481	38
<i>Total Personnel Services:</i>		<u>\$ 4,345</u>	<u>28,727</u>	<u>40,364</u>	<u>50,364</u>	<u>30,959</u>
Materials & Services						
712000	Training & Education	\$ 393	400	500	500	500
720400	Swimming Pool Supplies	18	1,697	500	500	500
722100	Chemicals	10,487	13,380	10,000	10,000	7,500
740100	Building & Grounds Maintenance	1,898	15,300	500	500	500
740500	Maintenance Supplies	314	92	500	500	500
740700	Equipment Maintenance & Repair	3,597	561	500	500	500
740800	Permits	180	180	180	180	180
761000	Contract Services	20,478	3,627	5,000	5,000	5,000
<i>Total Materials & Services:</i>		<u>\$ 37,365</u>	<u>35,237</u>	<u>17,680</u>	<u>17,680</u>	<u>15,180</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 554000 - Swimming Pool:		<u>\$ 41,710</u>	<u>63,964</u>	<u>58,044</u>	<u>68,044</u>	<u>46,139</u>

ENTERPRISE

FUNDS

City of Plymouth
Fiscal Year 2024-25 Proposed Budget
Water Enterprise Funds (Fund 40 / 41 / 43 / 44 / 45)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
40-450005 - Penalties	\$ 18,641	23,640	40,000	56,500	50,000
40-450008 - Miscellaneous Charges	10,403	8,422	10,000	10,000	10,000
40-451001 - Water Commodity Charge	269,384	280,128	285,000	285,000	285,000
40-451002 - Water Delivery Charge	333,804	306,961	400,000	365,000	365,000
40-451005 - Wholesale Water Sales	(2,729)	-	9,000	-	-
40-480501 - AT&T Land Lease	18,540	20,003	18,450	18,450	18,450
41-451007 - Water Meter	-	(377)	-	-	-
41-460701 - Development Impact Fees	54,102	(4,918)	-	-	-
43-450001 - Water Parcel Charges	2,895	2,194	1,250	2,500	2,500
44-451007 - Water Meter Charges	4,147	-	2,500	-	-
<i>Total:</i>	<u>\$ 709,187</u>	<u>636,053</u>	<u>766,200</u>	<u>737,450</u>	<u>730,950</u>
Expenditures:					
40-600000 - Water Operations					
Personnel Services	\$ 145,612	167,058	153,511	114,783	96,580
Services and Supplies	535,988	602,369	620,602	662,750	639,474
Capital Projects / Outlay	-	-	-	-	-
Debt Service	147,541	146,261	146,565	146,565	149,766
45-600000 - Water Operations					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	12,022	99	-	-	-
Capital Projects / Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 841,163</u>	<u>915,787</u>	<u>920,678</u>	<u>924,098</u>	<u>885,820</u>
Excess (deficit) of revenues over expenditures	\$ (131,976)	(279,734)	(154,478)	(186,648)	(154,870)
Beginning Fund Balance	\$ 354,271	222,295	(57,439)	(57,439)	(244,087)
Less:					
Fund Balance - Water Impact Fees (Fund 41)	\$ (1,190,282)	(1,195,577)	(1,195,577)	(1,195,577)	(1,195,577)
Fund Balance - Water CIP (Fund 43)	9,164	11,358	12,608	12,608	12,608
Fund Balance - Meter Maintenance Fund (Fund 44)	5,941	5,941	8,441	5,941	8,441
Fund Balance - Arroyo Ditch Capital Impv (Fund 45)	174,905	174,806	174,806	174,806	174,806
Ending Fund Balance / Working Capital - Fund 40	<u>\$ 1,222,567</u>	<u>951,974</u>	<u>787,805</u>	<u>758,135</u>	<u>600,765</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 40 / 41 / 43 / 44 / 45)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
40-600000 - Water Operations					
701000 - Salaries & Wages	\$ 128,399	145,846	136,393	100,000	85,921
702000 - FICA	17,213	15,390	9,985	7,650	6,304
520104 - Health Insurance	-	5,822	7,133	7,133	4,355
Total Personnel Services:	\$ 145,612	167,058	153,511	114,783	96,580
Materials & Services					
40-600000 - Water Operations					
704000 - Work Comp Insurance	\$ -	5,040	8,000	7,823	2,914
720100 - Office Expense	3,048	3,396	3,000	2,500	2,500
720300 - Advertising	696	-	100	100	100
720800 - Dues & Memberships	-	-	500	-	-
720900 - Misc. Expense	9,719	6,294	1,000	1,000	1,000
721100 - Gasoline / Fuel	2,615	-	100	25	25
721900 - Propane	-	40	100	50	50
722205 - Computer Software	-	2,600	3,750	3,750	3,750
728100 - Lab Testing	2,672	1,784	3,500	3,500	3,500
728300 - Repair & Mtc - Meters	197	267	500	300	500
729100 - Water Commodity Purch	190,464	210,572	215,000	240,000	240,000
729200 - Water Meter Charges	218,631	238,349	250,000	260,000	260,000
731000 - Electricity	4,025	5,083	5,100	5,500	5,500
732000 - Communications	547	1,120	1,150	1,700	1,700
740100 - Bldg Grounds & Mtc	905	986	1,000	1,250	1,250
740500 - Maintenance Supplies	-	120	500	150	150
740600 - Maintenance Contracts	39,030	42,612	42,500	40,000	40,000
740700 - Equipment Repair & Mtc	2,362	9,928	7,000	7,000	7,000
740800 - Permits	8,611	9,174	9,250	9,250	9,250
761000 - Contract Services	-	8,421	10,000	22,500	10,000
762000 - City Attorney	547	7,168	5,000	1,300	1,000
763000 - Engineering	8,659	4,975	2,500	2,000	2,000
767000 - Contract Services - AWA	21,892	9,335	7,500	7,500	7,500
781000 - HR Expense Allocation	16,794	34,483	37,552	37,552	31,785
782000 - Central Svc Exp Alloc	-	-	-	-	-
783000 - Facility Mtc Exp Alloc	1,516	-	-	-	-
784000 - IT Expenses	3,058	622	6,000	8,000	8,000
786000 - Risk Mgmt Exp Alloc	-	-	-	-	-
45-600000 - Water Operations					
720300 - Advertising	\$ 128	-	-	-	-
763000 - Engineering	6,994	99	-	-	-
767000 - Contract Services AWA	4,900	-	-	-	-
Total Material & Services:	\$ 548,010	602,468	620,602	662,750	639,474

City of Plymouth
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 40 / 41 / 43 / 44 / 45)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
Capital Projects / Outlay					
710106 - Other Real Property	\$ -	-	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service					
40-600000 - Water Operations					
791111 - Principal	\$ 54,855	54,855	57,902	57,902	63,998
791100 - Interest	92,686	91,406	88,663	88,663	85,768
<i>Total Debt Service:</i>	<u>\$ 147,541</u>	<u>146,261</u>	<u>146,565</u>	<u>146,565</u>	<u>149,766</u>
<i>Total Water Enterprise Funds:</i>	<u>\$ 841,163</u>	<u>915,787</u>	<u>920,678</u>	<u>924,098</u>	<u>885,820</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Wastewater Enterprise Funds (Fund 50 / 51 / 52 / 53)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
50-452001 - Sewer Service Revenue	\$ 601,142	610,000	610,000	620,000	620,000
50-452009 - Low Income Credit	(4,629)	(4,500)	(4,500)	(2,880)	(2,880)
50-480001 - Interest Income	-	33,600	56,000	56,000	56,000
50-480701 - Ranch House Rental	11,400	11,400	11,400	11,400	11,400
51-460731 - Sewer Treatment Impact Fees	124,102	(11,282)	-	-	-
51-460732 - Sewer Collection Impact Fees	13,222	(1,202)	-	-	-
<i>Total:</i>	<u>\$ 745,237</u>	<u>638,016</u>	<u>672,900</u>	<u>684,520</u>	<u>684,520</u>
Expenditures:					
40-600000 - Water Operations					
Personnel Services	\$ 182,335	210,439	198,537	166,516	250,629
Services and Supplies	355,912	489,622	517,802	566,148	432,263
Capital Projects / Outlay	16,218	-	10,000	249	34,500
Debt Service	23,500	24,650	24,650	24,650	24,650
<i>Total:</i>	<u>\$ 577,965</u>	<u>724,711</u>	<u>750,989</u>	<u>757,563</u>	<u>742,042</u>
Excess (deficit) of revenues over expenditures	\$ 167,272	(86,695)	(78,089)	(73,043)	(57,522)
Beginning Fund Balance	\$ 1,740,576	1,907,848	1,821,153	1,821,153	1,748,110
Less:					
Fund Balance - Sewer Impact Fees (Fund 51)	\$ 1,023,913	1,011,429	1,011,429	1,011,429	1,011,429
Fund Balance - Sewer Planning & Feas. (Fund 52)	(14,043)	(14,043)	(14,043)	(14,043)	(14,043)
Fund Balance - Wastewater Grants (Fund 53)	(63,701)	(63,701)	(63,701)	(63,701)	(63,701)
Ending Fund Balance / Working Capital - Fund 40	<u>\$ 961,679</u>	<u>887,468</u>	<u>809,379</u>	<u>814,425</u>	<u>756,903</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Equipment	\$ 16,218	-	10,000	249	34,500
<i>Total:</i>	<u>\$ 16,218</u>	<u>-</u>	<u>10,000</u>	<u>249</u>	<u>34,500</u>

City of Plymouth

FY 2025-26 Proposed Budget - Expenditure Detail

Wastewater Enterprise Funds (Fund 50 / 51 / 52 / 53)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
50-700000 - Wastewater Operations					
701000 - Salaries & Wages	\$ 160,734	182,364	173,294	145,000	222,271
702000 - FICA	21,601	19,735	12,685	11,049	16,609
520104 - Health Insurance	-	8,340	12,558	10,467	11,749
Total Personnel Services:	\$ 182,335	210,439	198,537	166,516	250,629

Materials & Services

50-700000 - Wastewater Operations					
704000 - Work Comp Insurance	\$ -	6,515	7,400	7,400	6,233
707000 - Uniforms	-	-	-	-	-
712000 - Training & Education	377	60	500	-	500
720100 - Office Expense	2,644	3,837	2,000	2,000	2,000
720300 - Advertising	696	-	-	46	-
720800 - Dues & Memberships	-	-	-	-	-
721100 - Gasoline / Fuel	2,809	271	300	-	300
721700 - Rents	1,656	2,041	2,550	2,550	2,550
722100 - Chemicals	41,525	54,140	32,500	35,000	35,000
728100 - Lab Testing	13,896	15,908	16,000	16,000	16,000
731000 - Electricity	111,290	128,020	135,000	137,500	140,000
732000 - Communications	1,739	4,198	5,000	4,500	4,500
740100 - Bldg Grounds & Mtc	1,988	24,859	5,000	1,500	1,500
740300 - Ranch House Repairs	-	480	-	-	-
740500 - Maintenance Supplies	385	3,386	2,500	4,000	4,000
740600 - Maintenance Contracts	-	-	-	-	-
740700 - Equipment Repair & Mtc	13,804	8,187	15,000	15,000	15,000
740800 - Permits	44,710	47,598	48,000	57,289	58,000
761000 - Contract Services	-	16,573	75,000	75,000	75,000
763000 - Engineering	16,573	6,533	7,500	13,000	13,000
767000 - Contract Services - AWA	73,111	124,745	120,000	150,000	15,000
770700 - Miscellaneous Expenses	7,178	6,215	-	-	-
781000 - HR Expense Allocation	16,794	34,483	37,552	37,552	36,180
782000 - Central Sev Exp Alloc	-	-	-	311	-
783000 - Facility Mtc Exp Alloc	1,517	-	-	-	-
784000 - IT Expenses	3,021	1,545	6,000	7,500	7,500
785000 - Vehicle Mtc Alloc	54	28	-	-	-
786000 - Risk Mgmt Exp Alloc	145	-	-	-	-
Total Material & Services:	\$ 355,912	489,622	517,802	566,148	432,263

City of Plymouth
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 50 / 51 / 52 / 53)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
Capital Projects / Outlay					
50-700000 - Wastewater Operations					
802000 - Equipment	\$ 16,218	-	10,000	249	34,500
Total Capital Projects / Outlay:	<u>\$ 16,218</u>	<u>-</u>	<u>10,000</u>	<u>249</u>	<u>34,500</u>
Debt Service					
50-700000 - Wastewater Operations					
771000 - FHA 92-02 Principal	\$ 6,000	7,000	7,000	7,000	7,000
772000 - FHA 92-01 Principal	11,000	11,700	11,700	11,700	11,700
791200 - FHA 92-02 Interest	2,550	2,250	2,250	2,250	2,250
791300 - FHA 92-01 Interest	3,950	3,700	3,700	3,700	3,700
Total Debt Service:	<u>\$ 23,500</u>	<u>24,650</u>	<u>24,650</u>	<u>24,650</u>	<u>24,650</u>
Total Wastewater Enterprise Funds:	<u>\$ 577,965</u>	<u>724,711</u>	<u>750,989</u>	<u>757,563</u>	<u>742,042</u>

SPECIAL REVENUE FUNDS

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
TOT Streets and Promotions Fund (Fund 02)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
499000 - Transfers in - General Fund	\$ -	-	-	-	-
472001 - State Grants (Proposition 68)	-	-	177,000	177,000	-
480001 - Interest Earnings	-	6,300	10,600	10,600	6,500
<i>Total:</i>	<u>\$ -</u>	<u>6,300</u>	<u>187,600</u>	<u>187,600</u>	<u>6,500</u>
Expenditures:					
740500 - Maintenance Supplies	\$ -	27	-	-	-
740700 - Equipment Maintenance & Repair	685	5,871	3,500	3,000	3,500
770300 - TOT - Promotions Support	39,530	38,897	60,000	55,000	60,000
770310 - TOT - Street Expenditures	252	4,370	10,000	1,500	2,500
770310 - McGee Park Project (Capital)	-	-	235,120	241,594	40,000
<i>Total:</i>	<u>\$ 40,467</u>	<u>49,165</u>	<u>308,620</u>	<u>301,094</u>	<u>106,000</u>
Excess (deficit) of revenues over expenditures	\$ (40,467)	(42,865)	(121,020)	(113,494)	(99,500)
Beginning Fund Balance	\$ 425,520	385,053	342,188	342,188	228,694
Ending Fund Balance	<u>\$ 385,053</u>	<u>342,188</u>	<u>221,168</u>	<u>228,694</u>	<u>129,194</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
770130 - McGee Park Project	\$ -	-	235,120	241,594	40,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>235,120</u>	<u>241,594</u>	<u>40,000</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Community Benefit Contribution Fund (Fund 05)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
440791 - Community Benefit Contributions	\$ 84,075	18,825	-	48,007	-
480001 - Interest Earnings	-	4,600	7,800	8,000	8,000
<i>Total:</i>	<u>\$ 84,075</u>	<u>23,425</u>	<u>7,800</u>	<u>56,007</u>	<u>8,000</u>
Expenditures:					
XXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 84,075	23,425	7,800	56,007	8,000
Beginning Fund Balance	\$ 144,403	228,478	251,903	251,903	307,910
Ending Fund Balance	<u>\$ 228,478</u>	<u>251,903</u>	<u>259,703</u>	<u>307,910</u>	<u>315,910</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Gas Tax Fund (Fund 10)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470101 - RMRA - SB 1 Funding	\$ 23,857	29,853	26,941	27,900	28,898
470111 - Gas Tax Section 2103	8,712	8,932	9,874	10,137	9,993
470112 - Gas Tax Section 2105	6,085	5,944	6,740	6,848	6,897
470113 - Gas Tax Section 2106	9,217	8,824	9,663	9,787	9,823
470114 - Gas Tax Section 2107	8,293	8,044	9,196	9,281	9,403
470115 - Gas Tax Section 2107.5	1,000	1,000	1,000	1,000	1,000
470201 - RSTP Funding (ACTC)	-	41,400	-	-	-
480001 - Interest Earnings	-	5,100	8,700	10,000	8,000
<i>Total:</i>	<u>\$ 57,164</u>	<u>109,097</u>	<u>72,114</u>	<u>74,953</u>	<u>74,014</u>
Expenditures:					
731000 - Electricity	\$ 12,144	13,444	15,000	15,000	15,000
802000 - Capital Projects	-	-	-	-	32,000
7XXXX - Transfers Out - General Fund Streets	-	-	-	75,776	29,656
<i>Total:</i>	<u>\$ 12,144</u>	<u>13,444</u>	<u>15,000</u>	<u>90,776</u>	<u>76,656</u>
Excess (deficit) of revenues over expenditures	\$ 45,020	95,653	57,114	(15,823)	(2,642)
Beginning Fund Balance	\$ 140,227	185,247	280,900	280,900	265,077
Ending Fund Balance	<u>\$ 185,247</u>	<u>280,900</u>	<u>338,014</u>	<u>265,077</u>	<u>262,435</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
802000 - Equipment	-	-	-	-	32,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,000</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Supplemental Law Enforcement (COPS Grant) Fund (Fund 11)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
471001 - COPS Program (SLESF)	\$ 165,271	187,635	167,000	194,663	185,000
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ 165,271</u>	<u>187,635</u>	<u>167,000</u>	<u>194,663</u>	<u>185,000</u>
Expenditures:					
768200 - COPS Expense - Contract	\$ 71,065	53,268	70,000	134,875	322,031
768210 - Dispatch Services	38,787	36,880	37,500	37,500	-
768220 - Front-Line LE Requests (Capital)	-	206,139	-	-	-
<i>Total:</i>	<u>\$ 109,852</u>	<u>296,287</u>	<u>107,500</u>	<u>172,375</u>	<u>322,031</u>
Excess (deficit) of revenues over expenditures	\$ 55,419	(108,652)	59,500	22,288	(137,031)
Beginning Fund Balance	\$ 303,220	358,639	249,987	249,987	272,275
Ending Fund Balance	<u>\$ 358,639</u>	<u>249,987</u>	<u>309,487</u>	<u>272,275</u>	<u>135,244</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
768220 - Traffic Radar	\$ -	-	-	-	-
768220 - Plymouth Patrol Vehicles	-	206,139	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>206,139</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Local Transportation Commission Fund (Fund 13)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470302 - Local Transporation (LTF) Funding	\$ -	-	-	-	-
480001 - Interest Earnings	-	900	1,500	1,500	1,500
<i>Total:</i>	<u>\$ -</u>	<u>900</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Expenditures:					
XXXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	900	1,500	1,500	1,500
Beginning Fund Balance	\$ 49,073	49,073	49,973	49,973	51,473
Ending Fund Balance	<u>\$ 49,073</u>	<u>49,973</u>	<u>51,473</u>	<u>51,473</u>	<u>52,973</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Recycling Grant Fund (Fund 61)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
472001 - State Gants (Recycling Funds)	\$ -	5,000	-	-	5,000
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Expenditures:					
770800 - Recycling Grant Expenditures	\$ 1,424	5,000	-	-	-
<i>Total:</i>	<u>\$ 1,424</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (1,424)	-	-	-	5,000
Beginning Fund Balance	\$ 826	(598)	(598)	(598)	(598)
Ending Fund Balance	<u>\$ (598)</u>	<u>(598)</u>	<u>(598)</u>	<u>(598)</u>	<u>4,402</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
HOME Grant Fund (Fund 62)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
472001 - State Gants (HCD Funding)	\$ -	-	-	-	-
480001 - Interest Earnings	-	700	1,100	1,100	1,100
<i>Total:</i>	<u>\$ -</u>	<u>700</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Expenditures:					
XXXXX - Loans Provided	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	700	1,100	1,100	1,100
Beginning Fund Balance	\$ 37,607	37,607	38,307	38,307	39,407
Ending Fund Balance	<u>\$ 37,607</u>	<u>38,307</u>	<u>39,407</u>	<u>39,407</u>	<u>40,507</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
CDBG Grant Fund (Fund 63)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
472001 - State Gants (HCD Funding)	\$ -	-	304,276	268,657	11,616
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>304,276</u>	<u>268,657</u>	<u>11,616</u>
Expenditures:					
770801 - CDBG CV Expenditures	\$ -	-	-	-	-
770801 - CDBG CV - Fire Station Improvements	-	263,334	75,000	50,997	-
<i>Total:</i>	<u>\$ -</u>	<u>263,334</u>	<u>75,000</u>	<u>50,997</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(263,334)	229,276	217,660	11,616
Beginning Fund Balance	\$ 34,058	34,058	(229,276)	(229,276)	(11,616)
Ending Fund Balance	<u>\$ 34,058</u>	<u>(229,276)</u>	<u>-</u>	<u>(11,616)</u>	<u>-</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Fire Station Project	\$ -	263,334	75,000	50,997	-
<i>Total:</i>	<u>\$ -</u>	<u>263,334</u>	<u>75,000</u>	<u>50,997</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Community Transportation Impact Study Fund (Fund 64)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Study Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXXX - Study Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ (104,130)	(104,130)	(104,130)	(104,130)	(104,130)
Ending Fund Balance	<u>\$ (104,130)</u>	<u>(104,130)</u>	<u>(104,130)</u>	<u>(104,130)</u>	<u>(104,130)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Housing Rehab Welfare-to-Work Fund (Fund 65)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXX - Grant Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	2,600	4,400	4,500	4,500
<i>Total:</i>	<u>\$ -</u>	<u>2,600</u>	<u>4,400</u>	<u>4,500</u>	<u>4,500</u>
Expenditures:					
XXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	2,600	4,400	4,500	4,500
Beginning Fund Balance	\$ 138,793	138,793	141,393	141,393	145,893
Ending Fund Balance	<u>\$ 138,793</u>	<u>141,393</u>	<u>145,793</u>	<u>145,893</u>	<u>150,393</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
FEMA Grant Fund (Fund 66)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXX - Grant Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ (54,298)	(54,298)	(54,298)	(54,298)	(54,298)
Ending Fund Balance	<u>\$ (54,298)</u>	<u>(54,298)</u>	<u>(54,298)</u>	<u>(54,298)</u>	<u>(54,298)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
CDA Arroyo Ditch Fund (Fund 67)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXX - Program Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	1,200	2,100	2,100	2,100
<i>Total:</i>	<u>\$ -</u>	<u>1,200</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Expenditures:					
XXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	1,200	2,100	2,100	2,100
Beginning Fund Balance	\$ 66,311	66,311	67,511	67,511	69,611
Ending Fund Balance	<u>\$ 66,311</u>	<u>67,511</u>	<u>69,611</u>	<u>69,611</u>	<u>71,711</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Redevelopment Project Fund (Fund 68)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXX - Program Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	300	600	-	-
Total:	\$ -	300	600	-	-
Expenditures:					
770800 - Program Expenditures - McGee Park	\$ -	1,800	19,073	19,373	-
Total:	\$ -	1,800	19,073	19,373	-
Excess (deficit) of revenues over expenditures	\$ -	(1,500)	(18,473)	(19,373)	-
Beginning Fund Balance	\$ 20,873	20,873	19,373	19,373	-
Ending Fund Balance	\$ 20,873	19,373	900	-	-

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
McGee Park Project	\$ -	1,800	19,073	19,373	-
Total:	\$ -	1,800	19,073	19,373	-

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Special Events - 49er Day Fund (Fund 82)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Program Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	100	200	200	200
Total:	-	100	200	200	200
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
Total:	\$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	\$ -	100	200	200	200
Beginning Fund Balance	\$ 8,056	8,056	8,156	8,156	8,356
Ending Fund Balance	\$ 8,056	8,156	8,356	8,356	8,556

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
Total:	\$ -	-	-	-	-

SPECIAL REVENUE

FUNDS

IMPACT FEES

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
General / Administrative Impact Fee Fund (Fund 20)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460711 - Admin Facilities Impact Fees	\$ 29,280	-	-	-	-
460712 - Museum Impact Fees	2,890	-	-	-	-
460713 - Library Impact Fees	9,370	-	-	-	-
460714 - Corporation Yard Impact Fees	12,290	-	-	-	-
480001 - Interest Earnings	-	8,600	14,700	14,700	15,000
<i>Total:</i>	<u>\$ 53,830</u>	<u>8,600</u>	<u>14,700</u>	<u>14,700</u>	<u>15,000</u>
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 53,830	8,600	14,700	14,700	15,000
Beginning Fund Balance	\$ 407,707	461,537	470,137	470,137	484,837
Ending Fund Balance	<u>\$ 461,537</u>	<u>470,137</u>	<u>484,837</u>	<u>484,837</u>	<u>499,837</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Streets Impact Fee Fund (Fund 21)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 56,050	3,248	-	-	-
480001 - Interest Earnings	-	8,900	15,100	15,100	15,500
<i>Total:</i>	<u>\$ 56,050</u>	<u>12,148</u>	<u>15,100</u>	<u>15,100</u>	<u>15,500</u>
Expenditures:					
XXXXX - Program Expenditures	\$ -	-	-	-	150,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Excess (deficit) of revenues over expenditures	\$ 56,050	12,148	15,100	15,100	(134,500)
Beginning Fund Balance	\$ 415,315	471,365	483,513	483,513	498,613
Ending Fund Balance	<u>\$ 471,365</u>	<u>483,513</u>	<u>498,613</u>	<u>498,613</u>	<u>364,113</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Locust / Mill / Poplar Enhancements	\$ -	-	-	-	150,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Fire Impact Fee Fund (Fund 22)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 29,140	-	-	-	-
480001 - Interest Earnings	-	4,700	8,100	8,100	8,300
<i>Total:</i>	<u>\$ 29,140</u>	<u>4,700</u>	<u>8,100</u>	<u>8,100</u>	<u>8,300</u>
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 29,140	4,700	8,100	8,100	8,300
Beginning Fund Balance	\$ 225,226	254,366	259,066	259,066	267,166
Ending Fund Balance	<u>\$ 254,366</u>	<u>259,066</u>	<u>267,166</u>	<u>267,166</u>	<u>275,466</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2024-25 Proposed Budget
Police Impact Fee Fund (Fund 23)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 3,210	-	-	-	-
480001 - Interest Earnings	-	500	800	800	825
<i>Total:</i>	<u>\$ 3,210</u>	<u>500</u>	<u>800</u>	<u>800</u>	<u>825</u>
Expenditures:					
XXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,210	500	800	800	825
Beginning Fund Balance	\$ 23,760	26,970	27,470	27,470	28,270
Ending Fund Balance	<u>\$ 26,970</u>	<u>27,470</u>	<u>28,270</u>	<u>28,270</u>	<u>29,095</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
AB-1600 Impact Fee Project Fund (Fund 24)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 3,680	-	-	-	-
<i>Total:</i>	<u>\$ 3,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,680	-	-	-	-
Beginning Fund Balance	\$ (26,602)	(22,922)	(22,922)	(22,922)	(22,922)
Ending Fund Balance	<u>\$ (22,922)</u>	<u>(22,922)</u>	<u>(22,922)</u>	<u>(22,922)</u>	<u>(22,922)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CAPITAL PROJECTS

FUNDS

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
General Plan Update Fund (Fund 25)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460202 - Long Range Planning Fee	\$ 3,927	-	-	-	-
<i>Total:</i>	<u>\$ 3,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,927	-	-	-	-
Beginning Fund Balance	\$ (273,351)	(269,424)	(269,424)	(269,424)	(269,424)
Ending Fund Balance	<u>\$ (269,424)</u>	<u>(269,424)</u>	<u>(269,424)</u>	<u>(269,424)</u>	<u>(269,424)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Shenandoah Fiddletown Road Capital Projects Fund (Fund 31)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
460202 - Long Range Planning Fee	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
763000 - Engineering - Waterline Project	\$ 4,809	112	-	-	-
<i>Total:</i>	<u>\$ 4,809</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (4,809)	(112)	-	-	-
Beginning Fund Balance	\$ (82,649)	(87,458)	(87,570)	(87,570)	(87,570)
Ending Fund Balance	<u>\$ (87,458)</u>	<u>(87,570)</u>	<u>(87,570)</u>	<u>(87,570)</u>	<u>(87,570)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Shennandoah Fiddletown Rd Waterline	\$ 4,809	112	-	-	-
<i>Total:</i>	<u>\$ 4,809</u>	<u>112</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
State Route 49 / Main Street Intersection Capitial Projects Fund (Fund 32)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
472001 - State Grants	\$ 126,036	(6,367)	-	-	-
<i>Total:</i>	<u>\$ 126,036</u>	<u>(6,367)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXXX - Project Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 126,036	(6,367)	-	-	-
Beginning Fund Balance	\$ (94,208)	31,828	25,461	25,461	25,461
Ending Fund Balance	<u>\$ 31,828</u>	<u>25,461</u>	<u>25,461</u>	<u>25,461</u>	<u>25,461</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Miwok Indian Project Fund (Fund 33)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Reimbursements	\$ -	-	35,000	76,598	
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>35,000</u>	<u>76,598</u>	<u>-</u>
Expenditures:					
762000 - City Attorney - Casino Project	\$ -	16,035	8,052	42,202	-
763000 - Engineering - Casino Project		3,334	5,000	13,508	-
463100 - Engineer Reimb Costs - Casino Project		579	2,000	940	-
<i>Total:</i>	<u>\$ -</u>	<u>19,948</u>	<u>15,052</u>	<u>56,650</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(19,948)	19,948	19,948	-
Beginning Fund Balance	\$ -	-	(19,948)	(19,948)	-
Ending Fund Balance	<u>\$ -</u>	<u>(19,948)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Casino Project	\$ -	19,948	15,052	56,650	-
<i>Total:</i>	<u>\$ -</u>	<u>19,948</u>	<u>15,052</u>	<u>56,650</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Safe Routes to School Project Fund (Fund 34)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Reimbursements	-	-	-	-	-
<i>Total:</i>	-	-	-	-	-
Expenditures:					
763000 - Engineering - SRTS Project	-	-	-	-	-
770900 - Administrative Costs - SRTS Project	-	-	-	-	-
<i>Total:</i>	-	-	-	-	-
Excess (deficit) of revenues over expenditures	-	-	-	-	-
Beginning Fund Balance	(509,183)	(509,183)	(509,183)	(509,183)	(509,183)
Ending Fund Balance	(509,183)	(509,183)	(509,183)	(509,183)	(509,183)

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
Safe Routes to Schools Project	-	-	-	-	-
<i>Total:</i>	-	-	-	-	-

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Lodge Hill Capital Project Fund (Fund 83)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Revenues	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
761000 - Contract Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ 14,541	14,541	14,541	14,541	14,541
Ending Fund Balance	<u>\$ 14,541</u>	<u>14,541</u>	<u>14,541</u>	<u>14,541</u>	<u>14,541</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**COMMUNITY
FACILITY DISTRICT
FUNDS**

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Zinfandel Ridge Community Facilities District Fund (Fund 80)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
400901 - CFD 2016-01	\$ 101,445	114,704	132,837	129,486	132,604
499000 - Transfers In (Prior Year Revenue)	-	-	-	-	-
480001 - Interest	-	2,877	8,200	4,500	5,000
<i>Total:</i>	<u>\$ 101,445</u>	<u>117,581</u>	<u>141,037</u>	<u>133,986</u>	<u>137,604</u>
Expenditures:					
769000 - CFD Admin Costs	\$ 5,045	4,086	5,000	5,000	5,000
721100 - Gasoline / Fuel	-	112	1,000	600	1,000
722100 - Chemicals	-	215	250	-	250
731000 - Electricity	237	358	500	100	250
732000 - Communications	907	-	-	-	-
740100 - Building & Grounds Maintenance	22,398	20,134	25,000	20,000	69,000
740500 - Maintenance Supplies	-	266	300	300	300
740700 - Equipment Mtc & Repairs	78	58	2,000	2,000	2,000
740800 - Permits	-	-	-	-	-
761000 - Contract Costs	-	-	-	3,843	2,500
762000 - City Attorney	-	8,446	10,000	7,136	2,500
763000 - Engineering	-	-	-	1,124	-
770400 - Water Utility Billing	6,780	5,794	7,000	7,000	7,500
802000 - Equipment	-	263	500	-	500
701000 - Public Works / Admin Staff Charges	4,080	22,705	29,300	19,800	11,000
Transfers Out to Public Safety Fund (Fund 81)					
<i>Total:</i>	<u>\$ 39,525</u>	<u>62,437</u>	<u>80,850</u>	<u>66,903</u>	<u>101,800</u>
Excess (deficit) of revenues over expenditures	\$ 61,920	55,144	60,187	67,083	35,804
Beginning Fund Balance	\$ 113,112	175,032	230,176	230,176	297,259
Ending Fund Balance	<u>\$ 175,032</u>	<u>230,176</u>	<u>290,363</u>	<u>297,259</u>	<u>333,063</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Plymouth
Fiscal Year 2025-26 Proposed Budget
Zinfandel Ridge Community Facilities District - Public Safety Fund (Fund 81)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
XXXXXX - Revenues	\$ 48,645	61,656	64,307	67,659	69,288
Transfer in from Operating Fund (Fund 80)	-	-	-	-	-
480001 - Interest	-	4,882	8,500	7,500	7,500
<i>Total:</i>	<u>\$ 48,645</u>	<u>66,538</u>	<u>72,807</u>	<u>75,159</u>	<u>76,788</u>
Expenditures:					
XXXXXX - Public Safety Contract Costs	\$ -	-	64,307	67,659	80,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>64,307</u>	<u>67,659</u>	<u>80,000</u>
Excess (deficit) of revenues over expenditures	\$ 48,645	66,538	8,500	7,500	(3,212)
Beginning Fund Balance	\$ 117,064	165,709	232,247	232,247	239,747
Ending Fund Balance	<u>\$ 165,709</u>	<u>232,247</u>	<u>240,747</u>	<u>239,747</u>	<u>236,535</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

RESOLUTION NO. 2025-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLYMOUTH ADOPTING THE BUDGET FOR THE CITY FOR THE FISCAL YEAR JULY 1, 2025 THROUGH JUNE 30, 2026, AND PROVIDING FOR THE APPROPRIATIONS AND EXPENDITURES OF ALL SUMS SET FORTH THEREIN

WHEREAS, the City Manager has submitted to the City Council of the City of Plymouth a Fiscal Year July 1, 2025, through June 30, 2026, Proposed Budget; and

WHEREAS, after discussion the proposed budget at the meeting on September 25, 2025, the City Council has approved the same; and

WHEREAS, it is the intention of the Council to adopt the proposed budget as submitted by the City Manager.

NOW THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Plymouth as follows:

1. That certain document referred to as "The City of Plymouth Budget Fiscal Year 2025-26" and all schedules, exhibits and policies contained therein, presented by the City Manager is hereby adopted and the appropriations for the annual budget of the City of Plymouth for the fiscal year beginning on July 1, 2025, and ending of June 30, 2026, are hereby adopted; and
2. That the amounts stated in the proposed budget shall become and thereafter be appropriated to the offices, departments, activities, objects, and purposes stated therein and said monies are hereby authorized to be expended for the purposes and objects specified in said budget; and
3. The City Manager is authorized to approve expenditure adjustments within individual funds provided the total appropriated within each major fund is not exceeded.

THE FOREGOING RESOLUTION was duly introduced and passed at a meeting of the City Council of the City of Plymouth held on the 25th day of September 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Wendy Cranford, Mayor

ATTEST:

Victoria McHenry, City Clerk

7.2



CITY COUNCIL AGENDA ITEM NO. 7.2
9/25/2025

SUBJECT: Discussion and Direction to Staff regarding initiation of recruitment for the permanent City Manager position.

DEPARTMENT: City Attorney's Office

STAFF: Andreas Booher, City Attorney

TITLE

DISCUSSION AND DIRECTION TO STAFF REGARDING INITIATION OF RECRUITMENT FOR THE PERMANENT CITY MANAGER POSITION

BACKGROUND

Following the departure of former City Manager Roberts, the City filled the vacancy as soon as practicable by recruiting an Interim City Manager with the understanding that a more robust recruitment would ultimately be conducted to permanently fill the position.

The City Council has various options of how to conduct this more robust recruitment. Due to the City's finances, staff recommends the City work through the recruitment process using staff time rather than a professional recruiter. By preparing documents, posting the position, and screening potential candidates using existing staff (e.g., the City Clerk and the City Attorney), costs will be substantially lower than if a recruiter were to be engaged. Costs would be limited to the costs associated with posting the position in various industry specific publications, such as the League of California Cities job board and other similar resources. Typically, positions of this level are posted for a period of at least two months to provide ample opportunity to solicit applications from qualified individuals. Depending on the volume of submissions, it is not uncommon for the period to be extended for additional time or to additional posting locations.

By comparison, professional recruiters typically charge between \$10,000 and \$50,000 for recruitment such as this, depending on the scope of services they provide. If the City Council wishes to conduct the recruitment process using the services of a professional recruiter, staff can solicit proposals for a number of qualified firms and bring back this item at a future meeting for further consideration.



CITY COUNCIL AGENDA ITEM NO. 7.2
9/25/2025

FISCAL IMPACT

The fiscal impact of staff's recommended action is estimated to be approximately **\$2,000.**

If the City Council wishes to solicit the services of a professional recruiter to assist or fully conduct the recruitment, staff will work to obtain estimates and bring this item back to the City Council for consideration and approval prior to expending any funds. It is not possible to provide a precise figure of this alternative approach at this time.

RECOMMENDATION

Direct staff to do all of the following:

- prepare a detailed job description
- prepare other materials necessary to accompany the job posting
- post the position through various relevant channels for a period of approximately sixty (60) days with the option to extend the posting period for additional time and through additional channels, as appropriate based on the response to the initial postings

7.3



CITY COUNCIL AGENDA ITEM NO. 7.3
09/25/2025

SUBJECT: Review and Discussion of City Council Policies

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, Interim City Manager

TITLE

REVIEW AND DISCUSSION OF CITY COUNCIL POLICIES

BACKGROUND

Several City Council policies have been requested for review by Council Member Don Nunn. These policies include the following:

- CC-005 – City Attorney Communications
- CC-009 – Designation of City Council Officers
- CC-021 – City Council Agenda

ENVIRONMENTAL DETERMINATION

Action on this item does not constitute a "project" under Section 15378 of the California Environmental Quality Act (CEQA) Guidelines. Therefore, this item is not subject to environmental review.

FISCAL IMPACT

There are no fiscal impacts associated with this item.

RECOMMENDATION

Staff recommends the City Council discuss the City Council Policies and provide direction to staff regarding what, if any, amendments should be brought forward for consideration at a future meeting.

ATTACHMENT(S)

1. CC-005 – City Attorney Communications
2. CC-009 – Designation of City Council Officers
3. CC-021 – City Council Agenda



CITY COUNCIL – CITY ATTORNEY COMMUNICATIONS POLICY		CC-005
City Policy	Effective Date: 05/14/2020	Revised Date: N/A

Purpose of the Policy: Standardized process for communication with City Attorney

1. As defined by the California Rules of Professional Conduct, indicates the City Attorney works for the “City” as a whole and for the highest authority of the City that being the City Council, as a body. The City Attorney does not work for any one individual on the Council but only for the Council as the governing body of the City.
2. Individual Council Members are not to initiate contact with the City Attorney for City-related business or actions not approved by Council. This includes but not limited to all forms of electronic communications, phone calls, or individual in-person meetings or appointments.
3. No individual Council Member should contact the City Attorney without prior authorization. This authorization can be at the direction of the City Council as a governing body or by specific approval of the Mayor. The City Attorney shall not respond to or further engage any individual Council Member without first ensuring proper authorization has been given.
4. This Policy will not interfere with any legal obligations or duties of the City Attorney as otherwise prescribed or required by law.
5. This policy shall remain in effect until otherwise repealed or modified by the City Council of Plymouth.



DESIGNATION OF CITY COUNCIL OFFICERS		CC-009
CITY POLICY	Effective Date: 11/02/2023	Revised Date: N/A

PURPOSE AND SCOPE

The purpose of this policy is to outline the eligibility and processes for designating the Mayor and Vice Mayor

POLICY

It is the policy of the City of Plymouth to designate the Mayor and Vice Mayor from the duly elected or appointed City Council Members during the first regular meeting in December each year.

PROCEDURES

I. Designation of Mayor.

- a. Only Council Members elected by the voters or appointed to the City Council due to a vacancy may serve as Mayor.
- b. The term of office shall be one (1) year, unless the Mayor resigns his or her office before the expiration of that term. The Council Member serving as Mayor has no vested right to serve in office for this full term of office and may be removed from serving as Mayor at any time.
- c. Unless no such Council Member qualifies, the Council Member must have served at least 23 months at any time to be eligible for Mayor.
- d. The appointment of the Mayor will occur during the first regular meeting in December, or as soon thereafter as possible.
- e. A majority vote of the Council is necessary to designate the Mayor.

II. Removal of Mayor

- a. The Mayor may be removed from office as Mayor (but not as Council Member), by a 3/5ths affirmative vote of the members. Cause for removal is not required.
- b. City Council Member(s) shall make a request, consistent with the City's Agenda Policy, for a future agenda item to consider the removal of the Mayor.

III. Designation of Vice Mayor.

- a. Only Council Members elected by the voters or appointed to the City Council due to a vacancy may serve as Vice Mayor.
- b. The term of office shall be one (1) year, unless the Vice Mayor resigns his or her office before expiration of that term. The Council Member serving as Vice Mayor

has no vested right to serve in office for this full term of office and may be removed from serving as Vice Mayor at any time.

- c. Unless no such Council Member qualifies, the Council Member must have served at least 11 months at any time to be eligible for Vice Mayor.
- d. The designation of the Vice Mayor will occur during the first regular meeting in December, or as soon thereafter as possible.
- e. A majority vote of the Council is necessary to designate the Vice Mayor.

IV. Removal of Vice Mayor

- a. The Vice Mayor may be removed from office as Vice Mayor (but not as Council Member) by a 3/5ths affirmative vote of the members. Cause for removal is not required.
- b. City Council Member(s) shall make requests, consistent with the City's Agenda Policy, for a future agenda item to consider the removal of the Vice Mayor.



CITY COUNCIL MEETING AGENDA		CC-021
CITY POLICY	Effective Date: 10/12/2023	Revised Date: N/A

PURPOSE AND SCOPE

The City of Plymouth (City) uses agendas for City Council meetings to announce the order in which items are to be discussed to ensure that the meeting achieves its purpose, to notify the public of what is to be achieved by the meeting, allowing them to bring up relevant issues.

POLICY

It is the policy of the City of Plymouth to prepare and post all City Council Meeting agendas in accordance with applicable laws and as outlined herein.

DEFINITIONS

- (a) Policy

PROCEDURES

I. Agenda Preparation

- a. Agendas for regular and special meetings shall be established by the City Manager, who shall consult with the Mayor concerning the sequence of agenda items and other procedural matters.
- b. The agenda shall be delivered to the Mayor and Council members and made available to members of the public consistent with the requirements of the Brown Act.
- c. The agenda shall specify the time and location of the meeting and contain a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session, if any.
- d. The descriptions of agenda items may include the action recommended by the preparer of the report for the agenda item.

II. Posting notice and agenda.

- a. For every regular, special, or study session meeting, the City Clerk or other authorized person shall post a notice of the meeting, specifying the time and place at which the meeting will be held, and an agenda containing a brief description of all items of business to be discussed at the meeting. This notice and agenda may be combined in a single document. Posting is to be in accordance with State law.
- b. The City Clerk shall post the agenda at least 72 hours before a regular meeting and at least 24 hours before a special meeting in the following locations, which are freely accessible to members of the public: McGee Park Bulletin Board, and Post Office. Agendas shall also be posted on the City's website prior to meetings as required by the Brown Act. See Government Code section 54954.2.

III. Order of business.

The business for a Regular meeting shall generally be shown on the agenda in the following order, but this sequence may be modified on a case-by-case basis by the City Manager in consultation with the Mayor:

- a. Call to Order/Roll Call
- b. Flag Salute/Pledge of Allegiance
- c. Invocation
- d. Closed Session Report (when applicable)
- e. Approval of Agenda
- f. Public Comment
- g. Presentations/Proclamations/Appointments
- h. Consent Calendar
- i. Public Hearings
- j. Regular Agenda Items
- k. City Manager's Report
- l. Mayor & Council Members' Reports
- m. Council Requests for Future Agenda Items
- n. Closed Session (may be held before or after the meeting, or both)
- o. Adjournment

IV. Consent calendar items.

- a. Items on the consent calendar are generally non-controversial items that do not require much, if any, discussion.
- b. The consent calendar allows the City Manager to group such items together under one heading and decide them at one time.
- c. Council members may remove an item from the consent calendar to be considered and voted upon separately if there are questions, a discussion is needed, or if a Council member needs to not vote on that item because of a disqualifying conflict of interest.
- d. A Council member may request a specific item be removed from the Consent Calendar for separate consideration. The Mayor will then entertain a motion to approve the balance of the Consent Calendar. Once the balance of the Consent Calendar has been approved by a majority vote of the Council, the pulled item will be brought back for consideration within the Consent Calendar part of the agenda. The pulled item will then be treated as all other agenda items in accordance with the rules of order.

V. Placing items on a future agenda.

- a. A City Council member may request to have any matter that can be legally placed on a future agenda of the City Council by making a motion to do so under the "Council Request for Future Agenda Items" portion of the City Council agenda.

- b. In addition, a Council member may, at any time during a meeting, make a motion to request an item be placed on a future agenda, if the item proposed for future consideration arises in relation to an item on the current agenda. If the motion to place an item on a future agenda is seconded and approved by a majority vote of those Council members present, the proposed item will be placed on a future agenda.
- c. If the motion is silent regarding timing, the proposed item will be placed on a future agenda at the earliest appropriate time, as determined by the City Manager and Mayor. If the motion provides specific direction regarding timing, the proposed item will be placed on a future agenda consistent with that direction.
- d. No discussion of the subject of the motion may occur except to provide the City Manager with sufficient details of the item, including the issue of timing for Council's consideration of the item.

7.4



CITY COUNCIL AGENDA ITEM NO. 7.4
09/25/2025

SUBJECT: Discussion and possible action to enter into a professional services agreement with Denise Springer from 3E Business Solutions for accounting services.

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, Interim City Manager

TITLE

PROFESSIONAL SERVICES AGREEMENT WITH 3E BUSINESS SOLUTIONS TO PROVIDE ACCOUNTING SERVICES FOR AN AMOUNT NOT TO EXCEED \$45,000

BACKGROUND

The City posted the vacant Accountant position on the City's website, on social media, and in the Ledger Dispatch for 14 days. The City received multiple inquiries about the position with specific questions about benefit packages and retirement but only received one application. Finance Director Andy Heath and I met with the sole applicant for the position, Denise Springer. After discussing the position with Ms. Springer, it became clear the City could not provide adequate compensation to attract her to accept a full-time position at the City, due to the pay scale for the Accountant position. However, Ms. Springer has agreed to work with the City through her business, 3E Business Solutions.

3E Business Solutions located in Plymouth and works with clients on their accounting and financial needs. Through 3E Business Solutions, Ms. Springer has experience with assisting businesses in bringing their records up to date, setting them up for long-term success.

Staff is confident that Mrs. Springer will be capable of addressing the City's day-to-day accounting needs, including reconciling our accounts so we can carry out a multiple-year backlog of audits.

FISCAL IMPACT

The fiscal impact is estimated to be approximately \$45,000 over the next six to twelve months.



CITY COUNCIL AGENDA ITEM NO. 7.4
09/25/2025

RECOMMENDATION

Recommendation: The City is in need of accounting services and due to the lack of applicants for the City's Accountant position, Staff recommends the City Council authorize the City Manager to execute a professional services agreement for accounting services with 3E Business Solutions for a term of one year with an amount not to exceed \$45,000 in a form substantially similar to the draft agreement attached hereto.

ATTACHMENT(S)

1. Professional Services Agreement between the City and 3E Business Solutions.

PROFESSIONAL SERVICES AGREEMENT BETWEEN THE CITY OF PLYMOUTH AND 3E BUSINESS SOLUTIONS

THIS AGREEMENT for professional services is made by and between the City of Plymouth, a California municipal corporation ("City") and 3E Business Solutions, a California Sole Proprietorship ("Professional") as of September 25, 2025, (the "Effective Date"). City and Professional shall be referred to herein separately as a "Party" and collectively as "Parties".

Section 1. SERVICES. Subject to the terms and conditions set forth in this Agreement, Professional shall provide to City the services described in the Scope of Work attached hereto and incorporated herein as Exhibit A. In the event of a conflict in or inconsistency between the terms of this Agreement and the Exhibit A, this Agreement shall prevail.

- 1.1 **Term of Services.** The term of this Agreement shall begin on the Effective Date and continue for one (1) year. Professional shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated or extended, as provided for in Section 8. The time provided to Professional to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement, as provided for in Section 8.
- 1.2 **Standard of Performance.** Professional shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Professional is engaged in the geographical area in which Professional practices its profession. Professional shall prepare all work products required by this Agreement in a substantial, first-class manner and shall conform to the standards of quality normally observed by a person practicing in Professional's profession.
- 1.3 **Assignment of Personnel.** Professional shall assign only competent personnel to perform services pursuant to this Agreement. In the event that City, in its sole discretion, at any time during the term of this Agreement, desires the reassignment of any such persons, Professional shall, immediately upon receiving notice from City of such desire of City, reassign such person or persons. All personnel, including those reassigned at City's request, shall be supervised by Professional. Professional is prohibited from subcontracting this Agreement, or any part of it, unless such subcontracting is expressly approved by City in writing.
- 1.4 **Time.** Professional shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary to meet the standard of performance provided in Section 1.2 above and to satisfy Professional's obligations hereunder.

Section 2. COMPENSATION. City hereby agrees to pay Professional fees as listed in accordance with the fee schedule in Exhibit A, not to exceed FORTY-FIVE THOUSAND DOLLARS (\$45,000). City shall pay Professional for services rendered pursuant to this Agreement at the time and in the manner set forth herein.

The payments specified below shall be the only payments from City to Professional for services rendered pursuant to this Agreement. Professional shall submit all invoices to City in the manner specified herein. Except as specifically authorized by City in writing, Professional shall not bill City for duplicate services performed by more than one person.

Professional and City acknowledge and agree that compensation paid by City to Professional under this Agreement is based upon Professional's estimated costs of providing the services required hereunder, including salaries and benefits of employees and subcontractors of Professional. Consequently, the parties further agree that compensation hereunder is intended to include the costs of contributions to any pensions and/or annuities to which Professional and its employees, agents, and subcontractors may be eligible. City therefore has no responsibility for such contributions beyond compensation required under this Agreement.

2.1 Invoices. Professional shall submit invoices, not more often than once a month during the term of this Agreement, based on the cost for services performed and reimbursable costs, if any, incurred prior to the invoice date. Invoices shall contain the following information:

- Serial identifications of progress bills; i.e., Progress Bill No. 1 for the first invoice, etc.;
- The beginning and ending dates of the billing period;
- A Task Summary containing the original contract amount, the amount of prior billings, the total due this period, the balance available under the Agreement, and the percentage of completion;
- At City's option, for each work item in each task, a copy of the applicable time entries or time sheets shall be submitted showing the name of the person doing the work, the hours spent by each person, a brief description of the work, and each reimbursable expense;
- The total number of hours of work performed under the Agreement by Professional and each employee, agent, and subcontractor of Professional performing services hereunder; and
- The Professional's signature.

2.2 Monthly Payment. City shall make monthly payments, based on invoices received, for services satisfactorily performed, and for authorized reimbursable costs incurred. City shall have thirty (30) days from the receipt of an invoice that complies with all of the requirements above to pay Professional.

2.3 Reserved.

2.4 Total Payment. City shall pay for the services to be rendered by Professional pursuant to this Agreement. City shall not pay any additional sum for any expense or cost whatsoever incurred by Professional in rendering services pursuant to this Agreement. City shall make no payment for any extra, further, or additional service pursuant to this Agreement.

In no event shall Professional submit any invoice for an amount in excess of the maximum amount of compensation provided above either for a task or for the entire Agreement, unless the Agreement is modified prior to the submission of such an invoice by a properly executed change order or amendment.

- 2.5 Hourly Fees.** Fees for work performed by Professional shall be on an hourly basis in increments of 1/10th of an hour and shall not exceed \$45,000 (\$45) per hour.
- 2.6 Reimbursable Expenses.** Reimbursable expenses, if any, are set forth in Exhibit A. Expenses not listed in Exhibit A are not chargeable to City. Reimbursable expenses are included in the total amount of compensation provided under this Agreement that shall not be exceeded.
- 2.7 Payment of Taxes.** Professional is solely responsible for the payment of employment taxes incurred under this Agreement and any similar federal or state taxes.
- 2.8 Payment upon Termination.** In the event that the City or Professional terminates this Agreement pursuant to Section 8, the City shall compensate the Professional for all outstanding costs and reimbursable expenses incurred for work satisfactorily completed as of the date of written notice of termination. Professional shall maintain adequate logs and timesheets to verify costs incurred to that date.
- 2.9 Authorization to Perform Services.** The Professional is not authorized to perform any services or incur any costs whatsoever under the terms of this Agreement until receipt of authorization from the Contract Administrator, as defined in Section 11.9.

Section 3. FACILITIES AND EQUIPMENT. Except as set forth herein, Professional shall, at its sole cost and expense, provide all facilities and equipment that may be necessary to perform the services required by this Agreement. City shall make available to Professional only the facilities and equipment listed in this Section, and only under the terms and conditions set forth herein.

City may furnish, at its sole discretion, physical facilities such as desks, a computer, phones, filing cabinets, and conference space, as may be reasonably necessary for Professional's use while consulting with City employees and reviewing records and the information in possession of the City. The location, quantity, and time of furnishing those facilities shall be in the sole discretion of City.

Section 4. INSURANCE REQUIREMENTS. Before beginning any work under this Agreement, Professional, at its own cost and expense, unless otherwise specified below, shall procure the types and amounts of insurance listed below against claims for injuries to persons or damages to property that may arise from or in connection with the performance of the work hereunder by the Professional and its agents, representatives, employees, and subcontractors. Consistent with the following provisions, Professional shall provide proof satisfactory to the City of such insurance that meets the requirements of this Section and under forms of insurance satisfactory in all respects and that such insurance is in effect prior to beginning work to the City. Professional shall maintain the insurance policies required by this Section throughout the term of this Agreement. The cost of such insurance shall be included in the Professional's bid. Professional shall

not allow any subcontractor to commence work on any subcontract until Professional has obtained all insurance required herein for the subcontractor(s) and provided evidence that such insurance is in effect to the City. Verification of the required insurance shall be submitted and made part of this Agreement prior to execution. Professional shall maintain all required insurance listed herein for the duration of this Agreement.

- 4.1 Workers' Compensation.** Professional shall, at its sole cost and expense, maintain Statutory Workers' Compensation Insurance and Employer's Liability Insurance for any and all persons employed directly or indirectly by Professional. The Statutory Workers' Compensation Insurance and Employer's Liability Insurance shall be provided with limits of not less than ONE MILLION DOLLARS (\$1,000,000) per accident. In the alternative, Professional may rely on a self-insurance program to meet those requirements, but only if the program of self-insurance complies fully with the provisions of the California Labor Code. Determination of whether a self-insurance program meets the standards of the Labor Code shall be solely in the discretion of the Contract Administrator. The insurer, if insurance is provided, or the Professional, if a program of self-insurance is provided, shall waive all rights of subrogation against the City and its officers, officials, employees, and volunteers for loss arising from work performed under this Agreement.

An endorsement shall state that coverage shall not be canceled except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City. Professional shall notify City within fourteen (14) days of notification from Professional's insurer if such coverage is suspended, voided or reduced in coverage or in limits.

The requirement to maintain Statutory Worker's Compensation and Employer's Liability Insurance may be waived by the City upon written verification that Professional does not have any employees.

4.2 Commercial General and Automobile Liability Insurance.

- 4.2.1 General requirements.** Professional, at its own cost and expense, shall maintain commercial general liability insurance for the term of this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000.00) and automobile liability insurance for the term of this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000.00). The commercial general liability and automobile liability insurance shall be per occurrence, combined single limit coverage for risks associated with the work contemplated by this Agreement. If a commercial general liability insurance or an automobile liability form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit. Such coverage shall include but shall not be limited to, protection against claims arising from bodily and personal injury, including death resulting therefrom, and damage to property resulting from activities contemplated under this Agreement, including the use of owned and non-owned automobiles.

4.2.2 Minimum scope of coverage. Commercial general coverage shall be at least as broad as Insurance Services Office Commercial General Liability occurrence form CG 0001 (most recent edition) covering comprehensive General Liability on an “occurrence” basis. Automobile coverage shall be at least as broad as Insurance Services Office Automobile Liability form CA 0001 (most recent edition), Code 1 (any auto). No endorsement shall be attached limiting the coverage.

4.2.3 Additional requirements. Each of the following shall be included in the insurance coverage or added as a certified endorsement to the policy:

- a. City and its officers, employees, agents, and volunteers shall be covered as additional insureds with respect to each of the following: liability arising out of activities performed by or on behalf of Professional, including the insured’s general supervision of Professional; products and completed operations of Professional; premises owned, occupied, or used by Professional; and automobiles owned, leased, or used by the Professional. The coverage shall contain no special limitations on the scope of protection afforded to City or its officers, employees, agents, or volunteers.
- b. The insurance shall cover on an occurrence or an accident basis, and not on a claims-made basis.
- c. An endorsement must state that coverage is primary insurance with respect to the City and its officers, officials, employees and volunteers, and that no insurance or self-insurance maintained by the City shall be called upon to contribute to a loss under the coverage.
- d. Any failure of Professional to comply with reporting provisions of the policy shall not affect coverage provided to City and its officers, employees, agents, and volunteers.
- e. An endorsement shall state that coverage shall not be canceled except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City. Professional shall notify City within fourteen (14) days of notification from Professional’s insurer if such coverage is suspended, voided or reduced in coverage or in limits.

4.3 Professional Liability Insurance.

4.3.1 General requirements. Professional, at its own cost and expense, shall maintain for the period covered by this Agreement professional liability insurance for licensed professionals performing work pursuant to this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000) covering the licensed professionals’

errors and omissions. Any deductible or self-insured retention shall not exceed \$150,000 per claim. An endorsement shall state that coverage shall not be suspended, voided, canceled by either party, or reduced in coverage or in limits, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.

4.3.2 Claims-made form. The following provisions shall also apply if the professional liability coverage is written on a claims-made form:

- a. The retroactive date of the policy must be shown and must be before the date of the Agreement.
- b. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the Agreement or the work, so long as commercially available at reasonable rates.
- c. If coverage is canceled or not renewed and it is not replaced with another claims-made policy form with a retroactive date that precedes the date of this Agreement, Professional must purchase an extended reporting coverage for a minimum of five (5) years after completion of the Agreement or the work under this Agreement, whichever is later.
- d. A copy of the claim reporting requirements must be submitted to the City prior to the commencement of any work under this Agreement.

4.4 All Policies Requirements.

4.4.1 Acceptability of insurers. All insurance required by this Section is to be placed with insurers with a Best's rating of no less than A:VII.

4.4.2 Verification of coverage. Prior to beginning any work under this Agreement, Professional shall furnish City with certificates of insurance evidencing required policies delivered to Professional by the insurer, including complete copies of all endorsements attached to those certificates. All copies of policies and endorsements shall show the signature of a person authorized by that insurer to bind coverage on its behalf. If the City does not receive the required insurance documents prior to the Professional beginning work, it shall not waive the Professional's obligation to provide them. The City reserves the right to require complete copies of all required insurance policies at any time.

4.4.3 Subcontractors. Professional shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

4.4.4 Deductibles and Self-Insured Retentions. Professional shall disclose to and obtain the written approval of City for the self-insured retentions and deductibles

before beginning any of the services or work called for by any term of this Agreement.

During the period covered by this Agreement, only upon the prior express written authorization of Contract Administrator, Professional may increase such deductibles or self-insured retentions with respect to City, its officers, employees, agents, and volunteers. The Contract Administrator may condition approval of an increase in deductible or self-insured retention levels with a requirement that Professional procure a bond, guaranteeing payment of losses and related investigations, claim administration, and defense expenses that is satisfactory in all respects to each of them.

4.4.5 Wasting Policies. Except for Professional Liability insurance policy, no policy required by this Section 4 shall include a “wasting” policy limit (i.e. limit that is eroded by the cost of defense).

4.4.6 Waiver of Subrogation. Professional hereby agrees to waive subrogation which any insurer or contractor may require from vendor by virtue of the payment of any loss. Professional agrees to obtain any endorsements that may be necessary to effect this waiver of subrogation. The Workers’ Compensation policy shall be endorsed with a waiver of subrogation in favor of the entity for all work performed by the Professional, its employees, agents, and subcontractors.

4.5 Remedies. In addition to any other remedies the City may have if Professional fails to provide or maintain any insurance policies, or policy endorsements, to the extent and within the time herein required, the City may, at its sole option, exercise any of the following remedies, which are alternatives to other remedies the City may have and are not the exclusive remedy for Professional’s breach:

- Obtain such insurance and deduct and retain the amount of the premiums for such insurance from any sums due under the Agreement;
- Order Professional to stop work under this Agreement or withhold any payment that becomes due to Professional hereunder, or both stop work and withhold any payment until Professional demonstrates compliance with the requirements hereof; and/or
- Terminate this Agreement.

Section 5. INDEMNIFICATION AND PROFESSIONAL’S RESPONSIBILITIES.

5.1 General Requirement. Professional shall indemnify, defend with counsel selected by the City, and hold harmless the City and its officials, officers, employees, agents, and volunteers from and against any and all losses, liability, claims, suits, actions, damages, and causes of action arising out of any personal injury, bodily injury, loss of life, or damage to property, or any violation of any federal, state, or municipal law or ordinance, to the extent caused, in

whole or in part, by the willful misconduct or negligent acts or omissions of Professional or its employees, subcontractors, or by the quality or character of their work. The foregoing obligation of Professional shall not apply when (1) the injury, loss of life, damage to property, or violation of law arises wholly from the negligence or willful misconduct of the City or its officers, employees, agents, or volunteers and (2) the actions of Professional or its employees, subcontractor, or agents have contributed in no part to the injury, loss of life, damage to property, or violation of law. It is understood that the duty of Professional to indemnify and hold harmless includes the duty to defend as set forth in Section 2778 of the California Civil Code. Acceptance by City of insurance certificates and endorsements required under this Agreement does not relieve Professional from liability under this indemnification and hold harmless clause. This indemnification and hold harmless clause shall apply to any damages or claims for damages whether or not such insurance policies shall have been determined to apply. By execution of this Agreement, Professional acknowledges and agrees to the provisions of this Section and that it is a material element of consideration.

- 5.2 PERS Indemnification.** In the event that Professional or any employee, agent, or subcontractor of Professional providing services under this Agreement is determined by a court of competent jurisdiction or the California Public Employees Retirement System (PERS) to be eligible for enrollment in PERS as an employee of City, Professional shall indemnify, defend, and hold harmless City for the payment of any employee and/or employer contributions for PERS benefits on behalf of Professional or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of City.

Section 6. STATUS OF PROFESSIONAL.

- 6.1 Independent Contractor.** At all times during the term of this Agreement, Professional shall be an independent contractor as defined in Labor Code Section 3353, and shall not be an employee of City. Nothing contained in this Agreement shall be construed to be inconsistent with the foregoing relationship or status. City shall have the right to control Professional only insofar as the results of Professional's services rendered pursuant to this Agreement and assignment of personnel pursuant to Section 1.3; however, otherwise City shall not have the right to control the means by which Professional accomplishes services rendered pursuant to this Agreement. Professional shall have no power or authority by this Agreement to bind the City in any respect. All employees and agents hired or retained by Professional are employees and agents of Professional and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Professional by any such employees or agents, or any other person resulting from performance of this Agreement.

Notwithstanding any other City, state, or federal policy, rule, regulation, law, or ordinance to the contrary, Professional and any of its employees, agents, and subcontractors providing services under this Agreement shall not qualify for or become entitled to, and hereby agree to waive any and all claims to, any compensation, benefit, or any incident of employment by City, including but not limited to eligibility to enroll in the California Public Employees

Retirement System (PERS) as an employee of City and entitlement to any contribution to be paid by City for employer contributions and/or employee contributions for PERS benefits. Professional shall not allow any employee to become eligible for a claim for PERS benefits.

- 6.2 Professional Not an Agent.** Except as City may specify in writing, Professional shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Professional shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

Section 7. LEGAL REQUIREMENTS.

- 7.1 Governing Law.** The laws of the State of California shall govern this Agreement.
- 7.2 Compliance with Applicable Laws.** Professional and any subcontractors shall comply with all laws and regulations applicable to the performance of the work hereunder, including but not limited to, the Americans with Disabilities Act, and any copyright, patent or trademark law. Professional's failure to comply with any law(s) or regulation(s) applicable to the performance of the work hereunder shall constitute a breach of contract.
- 7.3 Other Governmental Regulations.** To the extent that this Agreement may be funded by fiscal assistance from another governmental entity, Professional, and any subcontractors, shall comply with all applicable rules and regulations to which City is bound by the terms of such fiscal assistance program.
- 7.4 Licenses and Permits.** Professional represents and warrants to City that Professional and its employees, agents, and any subcontractors have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required to practice their respective professions. Professional represents and warrants to City that Professional and its employees, agents, any subcontractors shall, at their sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required to practice their respective professions. In addition to the foregoing, Professional and any subcontractors shall obtain and maintain valid Business Licenses from City during the term of this Agreement.
- 7.5 Nondiscrimination and Equal Opportunity.** Professional shall not discriminate, on the basis of a person's race, religion, color, national origin, age, physical or mental handicap or disability, medical condition, marital status, sex, or sexual orientation, against any employee, applicant for employment, subcontractor, bidder for a subcontract, or participant in, recipient of, or applicant for any services or programs provided by Professional under this Agreement. Professional shall comply with all applicable federal, state, and local laws, policies, rules, and requirements related to equal opportunity and nondiscrimination in employment, contracting, and the provision of any services that are the subject of this Agreement, including but not limited to the satisfaction of any positive obligations required of Professional thereby.

Professional shall include the provisions of this Section in any subcontract approved by the Contract Administrator or this Agreement.

Section 8. TERMINATION AND MODIFICATION.

- 8.1 Termination.** City may cancel this Agreement at any time and without cause upon written notification to Professional.

Professional may cancel this Agreement upon 30 days' prior written notice to City and shall include in such notice the reasons for cancellation.

In the event of termination, Professional shall be entitled to compensation for services performed to the satisfaction of the City to the effective date of termination; City, however, may condition payment of such compensation upon Professional delivering to City any or all documents, photographs, computer software, video and audio tapes, and other materials provided to Professional or prepared by or for Professional or the City in connection with this Agreement.

- 8.2 Extension.** City may, in its sole and exclusive discretion, extend the end date of this Agreement beyond that provided for in Section 1.1. Any such extension shall require a written amendment to this Agreement, as provided for herein. Professional understands and agrees that, if City grants such an extension, City shall have no obligation to provide Professional with compensation beyond the maximum amount provided for in this Agreement. Similarly, unless authorized by the Contract Administrator, City shall have no obligation to reimburse Professional for any otherwise reimbursable expenses incurred during the extension period.

- 8.3 Amendments.** The Parties may amend this Agreement only by a writing signed by all the Parties.

- 8.4 Assignment and Subcontracting.** City and Professional recognize and agree that this Agreement contemplates personal performance by Professional and is based upon a determination of Professional's unique personal competence, experience, and specialized personal knowledge. Moreover, a substantial inducement to City for entering into this Agreement was and is the professional reputation and competence of Professional. Professional may not assign this Agreement or any interest therein without the prior written approval of the Contract Administrator. Professional shall not subcontract any portion of the performance contemplated and provided for herein, other than to the subcontractors noted in the proposal, without prior written approval of the Contract Administrator.

- 8.5 Survival.** All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating liability between City and Professional shall survive the termination of this Agreement.

8.6 Options upon Breach by Professional. If Professional materially breaches any of the terms of this Agreement, City's remedies shall include, but not be limited to, the following:

8.6.1 Immediately terminate the Agreement. City shall not in any manner be liable for Professional's actual or projected lost profits had Professional completed the services required by this Agreement;

8.6.2 Retain the work product prepared by Professional pursuant to this Agreement;

8.6.3 Retain a different professional to complete the work described in Exhibit A not finished by Professional; or

8.6.4 Charge Professional the difference between the cost to complete the work described in Exhibit A that is unfinished at the time of breach and the amount that City would have paid Professional pursuant to Section 2 if Professional had completed the work.

Section 9. Confidentiality. Professional understands and agrees that, in the performance of services under this Agreement or in the contemplation thereof, Professional may have access to confidential information or other materials exempt from public disclosure, and that such information may contain sensitive or confidential data, the disclosure of which to third parties may be damaging to City ("Confidential Information") or any third party. Professional shall not, either during or after the Term, disclose to any third party any Confidential Information without the prior written consent of City. If City gives Professional written authorization to make any such disclosure, Professional shall do so only within the limits and to the extent of that authorization.

Section 10. KEEPING AND STATUS OF RECORDS.

10.1 Records Created as Part of Professional's Performance. All reports, data, maps, models, charts, studies, surveys, photographs, memoranda, plans, studies, specifications, records, files, or any other documents or materials, in electronic or any other form, that Professional prepares or obtains pursuant to this Agreement and that relate to the matters covered hereunder shall be the property of the City. Professional hereby agrees to deliver those documents to the City upon termination of the Agreement. It is understood and agreed that the documents and other materials, including but not limited to those described above, prepared pursuant to this Agreement are prepared specifically for the City and are not necessarily suitable for any future or other use. City and Professional agree that, until final approval by City, all data, plans, specifications, reports and other documents are confidential and will not be released to third parties without prior written consent of both parties.

10.2 Professional's Books and Records. Professional shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services or expenditures and disbursements charged to the City under this Agreement for a minimum of three (3) years, or for any longer period required by law, from the date of final payment to the Professional to this Agreement.

- 10.3 **Inspection and Audit of Records.** Any records or documents that Section 10.2 of this Agreement requires Professional to maintain shall be made available for inspection, audit, and/or copying at any time during regular business hours, upon oral or written request of the City. Under California Government Code section 8546.7, if the amount of public funds expended under this Agreement exceeds TEN THOUSAND DOLLARS (\$10,000.00), the Agreement shall be subject to the examination and audit of the State Auditor, at the request of the City or as part of any audit of the City, for a period of three (3) years after final payment under the Agreement.

Section 11. MISCELLANEOUS PROVISIONS.

- 11.1 **Attorneys' Fees and Costs.** If a Party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing Party shall be entitled to reasonable attorneys' fees and costs, in addition to any other relief to which that Party may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.
- 11.2 **Venue.** In the event that either Party brings any action against the other under this Agreement, the Parties agree that trial of such action shall be vested exclusively in the state courts of California in the County of Amador or in the United States District Court, Eastern District of California.
- 11.3 **Severability.** If a court of competent jurisdiction finds or rules that any provision of this Agreement is invalid, void, or unenforceable, the provisions of this Agreement not so adjudged shall remain in full force and effect. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision of this Agreement.
- 11.4 **No Implied Waiver of Breach.** The waiver of any breach of a specific provision of this Agreement does not constitute a waiver of any other breach of that term or any other term of this Agreement.
- 11.5 **Successors and Assigns.** The provisions of this Agreement shall inure to the benefit of and shall apply to and bind the successors and assigns of the parties.
- 11.6 **Use of Recycled Products.** Professional shall prepare and submit all reports, written studies and other printed material on recycled paper to the extent it is available at equal or less cost than virgin paper.
- 11.7 **Conflict of Interest.** Professional may serve other clients, but none whose activities within the corporate limits of City or whose business, regardless of location, would place Professional in a "conflict of interest," as that term is defined in the Political Reform Act, codified at California Government Code section 81000 et seq.

Professional shall not employ any City official in the work performed pursuant to this Agreement. No officer or employee of City shall have any financial interest in this Agreement that would violate California Government Code sections 1090 et seq.

Professional hereby warrants that it is not now, nor has it been in the previous 12 months, an employee, agent, appointee, or official of the City. If Professional was an employee, agent, appointee, or official of the City in the previous twelve months, Professional warrants that it did not participate in any manner in the forming of this Agreement. Professional understands that, if this Agreement is made in violation of Government Code section 1090 et seq., the entire Agreement is void and Professional will not be entitled to any compensation for services performed pursuant to this Agreement, including reimbursement of expenses, and Professional will be required to reimburse the City for any sums paid to the Professional. Professional understands that, in addition to the foregoing, it may be subject to criminal prosecution for a violation of Government Code section 1090 and, if applicable, will be disqualified from holding public office in the State of California.

11.8 Solicitation. Professional agrees not to solicit business at any meeting, focus group, or interview related to this Agreement, either orally or through any written materials.

11.9 Contract Administration. This Agreement shall be administered by the City Manager of the City of Plymouth ("Contract Administrator"). All correspondence shall be directed to or through the Contract Administrator or his or her designee.

11.10 Notices.

Any written notice to Professional shall be sent to:

3E Solutions
18505 Burke Drive
Plymouth, CA 95669

Any written notice to City shall be sent to:

City of Plymouth
Attn: City Manager
PO Box 429
Plymouth, CA 95669

11.11 Reserved.

11.12 Integration. This Agreement, including the scope of work attached hereto and incorporated herein as Exhibit A, and the fee schedule in Exhibit A, represents the entire and integrated agreement between City and Professional and supersedes all prior negotiations, representations, or agreements, either written or oral.

- 11.13 **Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which together shall constitute one agreement.
- 11.14 **Time is of the Essence.** Time is of the essence in this Agreement for each covenant and term of a condition herein.
- 11.15 **Authority.** All Parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement and the names, titles, and capacities herein stated on behalf of any entities, persons, states, or firms represented or purported to be represented by such entities, persons, states or firms and that all former requirements necessary or required by the state or federal law in order to enter into the Agreement have been fully complied with.
- 11.16 **Drafting and Ambiguities.** Each Party acknowledges that it has reviewed this Agreement with its own legal counsel, and based upon the advice of that counsel, freely entered into this Agreement. Each Party has participated fully in the review and revision of this Agreement. Any rule of construction that ambiguities are to be resolved against the drafting party does not apply in interpreting this Agreement.
- 11.17 **Headings.** Headings used in this Agreement are for reference purposes only and shall not be considered in construing this Agreement.
- 11.18 **IRS Form W-9.** Professional shall complete and submit Internal Revenue Service Form W-9 to the City before execution of this Agreement. The City's Finance Director shall have authority to waive this requirement.

[signatures on the following page]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

CITY OF PLYMOUTH

3E BUSINESS SOLUTIONS

Cameron Begbie, Interim City Manager

Denise Springer, Owner

Attest:

Victoria McHenry, City Clerk

Approved as to Form:

Andreas Booher, City Attorney

EXHIBIT A

SCOPE OF WORK

Support Finance Department to perform professional level accounting tasks, including:

- Maintaining, developing and analyzing fiscal statements and records;
- Preparing financial statements in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards;
- posting, balancing, and reconciliation of City accounts;
- controls budget for the various funds and projects determining if funds are available and expenditures properly classified;
- Maintain and analyze General Ledger Accounts, and accounts payable, accounts receivable, payroll, inventory, fixed assets, revenues, and utility billing systems.
- Calculates interest on loans and prepares a variety of reports regarding indebtedness for federal grants and loans.
- Conducts departmental or business audits.
- Interprets data and generates related statistical and fiscal reports.
- Monitors and controls revenues, expenditures, vouchers and the allocation of costs;
- Prepares cash flow projections.

