

AGENDA

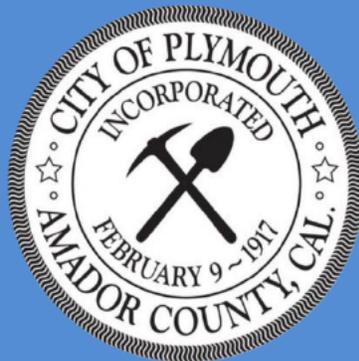
CITY OF PLYMOUTH

City Council

REGULAR MEETING

THURSDAY, MARCH 26, 2026

Council Chambers
9426 Main Street, Plymouth, California



Don Nunn, Mayor

Holger Hornisch, Vice Mayor

Wendy Cranford, Council Member

Wendy Bottomley, 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 March 26, 2026
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:

City of Plymouth's City Council Zoom Meeting
Meeting ID: 942 0504 8853 Passcode: 416588

Join via link: <https://zoom.us/j/94205048853?pwd=83D2pkg486MXiBPSn3TMXdK3vLvay2.1>

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.

Don Nunn, Mayor

Holger Hornisch, Vice Mayor

Wendy Bottomley, Council Member

Wendy Cranford, 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 MARCH 26, 2026

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: NONE

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

5.2 APPROVE THE REGULAR MEETING MINUTES OF MARCH 12, 2026

5.3 RECEIVE THE FEBRUARY WARRANT REGISTER

6. PUBLIC HEARINGS:

6.1 INTRODUCTION AND FIRST READING OF ORDINANCE 2026-03 AMENDING PLYMOUTH MUNICIPAL TO ADD CHAPTER 17.74 – ACCESSORY DWELLING UNITS

6.2 INTRODUCTION AND FIRST READING OF ORDINANCE 2026-04 ADOPTING PROCUREMENT POLICY CC-45

7. REGULAR AGENDA ITEMS:

7.1 RECEIVE MID-YEAR BUDGET UPDATE FROM FINANCE DIRECTOR ANDY HEATH AND CONSIDER APPROVAL OF RESOLUTION NO 2026-04 INCORPORATING BUDGET UPDATE AND FUND BALANCE PROJECTIONS INTO FISCAL YEAR 2025-2026 BUDGET

7.2 DISCUSSION AND POSSIBLE APPROVAL TO GRANT KIT CARSON MOUNTAIN MEN \$650 IN TOT FUNDS FOR THE 2026 WAGON TRAIN

7.3 REVIEW AND ADOPT RESOLUTION 2026-05 OF THE 2025 AMADOR COUNTY LOCAL HAZARD MITIGATION PLAN, INCLUDING ANNEX D AND INCORPORATION INTO THE SAFETY ELEMENT OF THE GENERAL PLAN IN ACCORDANCE WITH AB2140

7.4 DISCUSSION AND POSSIBLE ACTION TO APPROVE CITY MANAGER EMPLOYMENT AGREEMENT

8. CITY MANAGER’S REPORT

9. MAYOR & COUNCIL MEMBERS’ REPORTS AND COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

10. CLOSED SESSION:

10.1 CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: APNs 008-070-036, -037, -038, -039, and -040

Agency Negotiators: Cameron Begbie, City Manager & Andreas Booher, City Attorney

Negotiating Parties: Sutter Home Winery

Terms Under Negotiation: All terms associated with possible acquisition of property by the City

11. 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 March 26, 2026, Regular Meeting of the Plymouth City Council was posted and available for review on March 23, 2026 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

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PUBLIC COMMENT

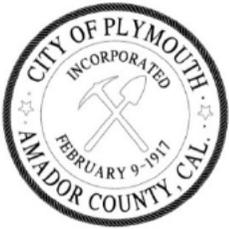
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**PRESENTATIONS
PROCLAMATIONS
APPOINTMENTS**

5.1

CORRESPONDENCE

5.2



**CITY OF PLYMOUTH CITY COUNCIL
REGULAR MEETING MINUTES DRAFT
Thursday March 12, 2026
6:30 PM**

City Council Chambers - 9426 Main Street - Plymouth, CA

Don Nunn, Mayor

Holger Hornisch, Vice Mayor
Wendy Cranford, 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 6:31pm
- COUNCIL MEMBERS' PRESENT:** Don Nunn, Holger Hornisch, Wendy Cranford, Deborah Dill
- COUNCIL MEMBERS ABSENT:** Wendy Bottomley
- STAFF/ADVISORY PRESENT:** Andreas Booher, City Attorney, Cameron Begbie, City Manager, Victoria McHenry, City Clerk, Jacob Smith, Audio/Video Technician, Ricky VanDyke, Accountant
- STAFF/ADVISORY ABSENT:** None

Flag Salute led by Mayor Nunn

2. APPROVAL OF CITY COUNCIL REGULAR MEETING AGENDA OF MARCH 12, 2026

Council Member Cranford motioned to approve the City Council Regular Meeting Agenda for March 13, 2026. Second by Council Member Dill. Motion passed with a roll call vote of 4-0, with Council Member Bottomley absent.

3. REGULAR MEETING PUBLIC COMMENT

Council Member Cranford stated that she was on call and would have her phone on in case of a work emergency. She apologized in advance for any disruption it may cause.

Peter Giribaldi stated that the intersection of Mill Street, Locust and Poplar Street does not have streetlights. During the foggy season he almost drove into the ditch due to not being able to see. Mr. Giribaldi gave options to possibly have the City put up streetlights to help drivers see better.

Mayor Nunn read a statement from Council Member Bottomley who was apologetic for having to miss the meeting due to being out of town with her aging parents. In her statement she stated that she had spent time drafting and working on the employment agreement for the City Manager. Council Member Bottomley stated she looked forward to seeing everyone at the next meeting.

4. PRESENTATIONS/PROCLAMATIONS/APPOINTMENTS:

4.1 2025 GENERAL PLAN ANNUAL PROGRESS REPORT

City Planner Erica Fraser gave a brief update on the progress report for the 2025 General Plan. She informed the council on the things that are coming forward and projects coming in the City.

Council Member Cranford received an emergency call from work and had to leave the meeting at 6:44pm. She apologized for having to leave early.

4.2 THE RESOURCE CONNECTION PRESENTATION

Mia Huss and Karen Frazier gave a presentation about The Resource Connection. Ms. Huss and Ms. Frazier informed the council of the mission and vision of The Resource Connection. They invited everyone to their annual Celebrate our Children Festival on April 25th from 11-3pm. They encouraged families to visit their website and facility in Mokelumne Hill to see if they are eligible for services offered by The Resource Connection.

Before starting their presentation Ms. Huss thanked the City of Plymouth for having a Kid Zone in City Hall and hopes that other cities will follow suit.

5. CONSENT CALENDAR ITEMS:

5.1 CORRESPONDENCE

5.2 APPROVE THE REGULAR MEETING MINUTES OF FEBRUARY 26, 2026

Vice Mayor Hornisch motioned to approve the Consent Calendar as presented. Second by Council Member Dill. Motion passed with a roll call vote of 3-0, with Council Member Bottomley and Council Member Cranford absent.

6. PUBLIC HEARINGS: NONE

7. REGULAR AGENDA ITEMS:

7.1 ADOPT RESOLUTION 2026-03 AUTHORIZING THE EXECUTION OF AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH ASCENT ENVIRONMENTAL INC TO EXTEND THE TERM OF THE AGREEMENT TO DECEMBER 31, 2026

Council Member Dill motioned to Adopt Resolution 2026-03 Authorizing the Execution of an Amendment to the Professional Services Agreement with Ascent Environmental Inc to Extend the Term of the Agreement to December 31, 2026, with the date typo in the agreement corrected. Second by Vice Mayor Hornisch. Motion passed with a roll call vote of 3-0, with Council Member Bottomley and Council Member Cranford absent.

7.2 CONTINUED DISCUSSION ORDINANCE NO. 2026-02, ADOPTING PROCUREMENT POLICY CC-45

The council provided updates and changes to City Attorney Booher. City Attorney Booher will make the changes and bring the policy back at a future meeting for discussion and possible adoption.

8. CITY MANAGER'S REPORT

City Manager Begbie stated that the City held Lifeguard interviews this week. He stated that the City hopes to have the pool open at least five days a week this year. City Manager Begbie said that the bathroom doors and partitions were being replaced using CIRA flexible funds. City Manager Begbie stated that the Dam inspection was just done and everything looked outstanding. He also stated that Excite Energy came and did a survey to see if they could possibly help the city with lowering energy costs. City Manager Begbie read off a report from the Sheriff's Office listing the stats from February.

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

Vice Mayor Hornisch spoke to the Burke Ranch HOA president, and they stated that they had three Sheriff calls for "sketchy characters" hanging around their post office boxes. He asked about the City's weed abatement for Veteran's Park. City Manager Begbie stated that Public Works is getting started on weed abatement as well as spraying once their spraying certifications are obtained. He also stated that Public Works was working on cemetery cleanup. Vice Mayor Hornisch also asked about having CPR training at City Hall. City Manager Begbie will look into a local company that may donate their time to hold a CPR training course at City Hall.

10. CLOSED SESSION:

10.1 CONFERENCE WITH LABOR NEGOTIATOR (Gov. Code § 54957.6)

Agency designated representatives: Andreas Booher, City Attorney

Unrepresented employee: City Manager

Rosemarie Moody stated she feels that without a clear financial report the City should not consider an employment agreement. She also stated that some responses directed to the City Manager are being answered by the City Attorney and questioned the financial impact of doing so. Ms. Moreno hopes her comments encourage transparency, accountability and thoughtful decision making on the council's part.

10.2 CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: APNs 008-070-036, 037, 038, 039 and 040

Agency Negotiator: Cameron Begbie, City Manager & Andreas Booher, City Attorney

Negotiating Parties: Sutter Home Winery

Under Negotiation: All terms associated with possible acquisition of property by the City

ADJOURNMENT INTO CLOSED SESSION AT 7:24PM

11. REPORT OUT FROM CLOSED SESSION:

ITEM 10.1 – COUNCIL PROVIDED DIRECTION TO LABOR NEGOTIATOR

ITEM 10.2 – COUNCIL PROVIDED DIRECTION TO REAL PROPERTY NEGOTIATOR

ADJOURNMENT AT 8:50 PM

Signed at Plymouth, California

//s//

Victoria McHenry City Clerk

5.3

03/23/26
13:08:54

CITY OF PLYMOUTH
Claims and/or Payroll Checks List
For the Accounting Period: 2/26

Page: 1 of 7
Report ID: W100X2

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Check/Doc Amount	Period	Date Issued	Fund	Org	Acct	Object	Proj	Cash Account
-99887	E	181 PAYCHEX INC.	133.50	2/26	02/20/26						-----
	4116		133.50	2/26							
		02/05/26 FLEX TIME	133.50			1		511000	781000		101001
-99886	E	403 PAYA SERVICES INC	159.90	2/26	02/28/26						
	4137		159.90	2/26							
		02/06/26 Processing Fees	79.95			40		600000	761000		101001
		02/06/26 Processing Fees	79.95			50		700000	761000		101001
30473	SC	381 ABSO TECHNOLOGIES, INC.	2167.42	2/26	02/05/26						
	4128		2167.42	2/26							
		02/01/26 Tech Support	2167.42			1		511000	784000		101001
30474	SC	20 AMADOR CO SHERIFF	96875.00	2/26	02/05/26						
	4158		96875.00	2/26							
		01/27/26 LE Disp Serv 25/26 Q2	96875.00			11		560000	768210		101001
30475	SC	253 BAHALA NA CORP	814.92	2/26	02/05/26						
	4119		814.92	2/26							
		01/31/26 Supplies/fittings/tool/keys	271.98			1		531000	740100		101001
		01/31/26 Cleaners/Supplies	82.68			1		531000	740500		101001
		01/31/26 HVac/Supp/Fitt/Hard/Concrete	195.28			1		551000	740500		101001
		01/31/26 Fitt/Elec/Clean/Safety Supp	141.68			1		554000	740500		101001
		01/31/26 Fittings/Tools	123.30			50		700000	740500		101001
30476	SC	418 CALIFORNIA LANDSCAPING & DESIGN I	5750.00	2/26	02/05/26						
	4148		5750.00	2/26							
		01/30/26 ZR Monthly Services	5750.00			80		519000	740100		101001
30477	SC	999999 DAVID CROWHURST	25.21	2/26	02/05/26						
	4159		25.21	2/26							
		02/03/26 Pokerville-water	15.57			1		511000	720100		101001
		02/03/26 UPS	9.64			50		700000	740700		101001
30478	SC	432 GASPERE ELECTRIC	475.00	2/26	02/05/26						
	4156		475.00	2/26							
		02/03/26 WWTP Pond 3 Pump	475.00			50		700000	740700		101001

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
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CITY OF PLYMOUTH
Claims and/or Payroll Checks List
For the Accounting Period: 2/26

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Check/Doc Amount	Period	Date Issued	Fund	Org	Acct	Object	Proj	Cash Account
30479	SC	89 MICHELE GERMAN-DAVIS	2305.00	2/26	02/05/26						
4126		02/01/26 Web Site	2305.00	2/26							
			2305.00			1		511000	761000		101001
30480	SC	178 PACIFIC GAS & ELECTRIC	2357.32	2/26	02/05/26						
4150		01/29/26 18565 Empire Street	66.57			1		551000	731000		101001
		01/29/26 18358 Empire Street	15.62			1		551000	731000		101001
		01/29/26 Shenandoah Rd SS Hwy 49 E 150	25.46			40		600000	731000		101001
		01/29/26 E/Plymouth	74.22			40		600000	731000		101001
		01/29/26 9426 Main Street	283.92			1		511000	731000		101001
		01/29/26 9426 Main Street	283.92			40		600000	731000		101001
		01/29/26 9426 Main Street	283.93			50		700000	731000		101001
		01/29/26 18500 Sherwood Street	717.90			1		531000	731000		101001
		01/29/26 7151 Old Sacramento Road	388.80			50		700000	731000		101001
		01/29/26 9395 Main Street	175.17			1		551000	731000		101001
		01/29/26 Hwy 49 WS Main St N 250 ft	20.91			10		560000	731000		101001
		01/29/26 Hwy 49 WS Main St N 250 ft	20.90			50		700000	731000		101001
30481	SC	201 SHENANDOAH STATION	1231.51	2/26	02/05/26						
4133		01/31/26 Fuel 01/02/26 to 01/31/26	1231.51	2/26							
			1231.51			1		531000	721100		101001
30482	SC	241 US POSTMASTER	198.00	2/26	02/05/26						
4157		02/02/26 Annual Box Fee	198.00	2/26							
			198.00			1		511000	720100		101001
30483	SC	245 WALKER'S SUPPLY CO.	183.28	2/26	02/05/26						
4118		02/03/26 Janitorial Supplies	183.28	2/26							
			183.28			1		511000	740500		101001
30484	SC	35 AMADOR WATER AGENCY	1752.33	2/26	02/12/26						
4154		02/05/26 Water Contract Services	1752.33	2/26							
			1752.33			40		600000	767000		101001
30485	SC	254 AT&T	221.38	2/26	02/12/26						
4147		02/06/26 9391047017	47.41								
		02/06/26 9391047027	47.41								
		02/06/26 9391047035	126.56								
			47.41			50		700000	732000		101001
			47.41			50		700000	732000		101001
			126.56			1		511000	732000		101001

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Claim		Invoice #/Inv Date/Description	Line Amount	Disc \$	PO #			
30486	SC	41 AT&T MOBILITY	728.16	2/26	02/12/26			
4135			728.16	2/26				
		02/01/26 CM Devices	182.04			1 511000 732000		101001
		02/01/26 PW Devices	182.04			1 531000 732000		101001
		02/01/26 Water Devices	182.04			40 600000 732000		101001
		02/01/26 WWTP Devices	182.04			50 700000 732000		101001
30487	SC	45 BEST BEST & KRIEGER	27076.15	2/26	02/12/26			
4114			27076.15	2/26				
		02/06/26 Retainer	3273.65			1 511000 762000		101001
		02/06/26 Labor - Employment	8236.50			1 511000 762000		101001
		02/06/26 Arroyo Ditch	129.20			1 511000 762000		101001
		02/06/26 Casino	129.20			33 560000 762000		101001
		02/06/26 Public Records	815.10			1 511000 762000		101001
		02/06/26 Litigation - Claims	1673.90			1 511000 762000		101001
		02/06/26 ADV. Outfront Media LLC	7226.40			1 511000 762000		101001
		02/06/26 Development - ZR	256.20			1 280005		101001
		02/06/26 Retainer (Overage)	5336.00			1 511000 762000		101001
30488	SC	66 CALIFORNIA LABORATORY SERVICES	1494.00	2/26	02/12/26			
4123			1494.00	2/26				
		01/31/26 Drinking Water Lab	44.00			40 600000 728100		101001
		01/31/26 Waste Water Lab	1450.00			50 700000 728100		101001
30489	SC	76 CLARK PEST CONTROL	346.00	2/26	02/12/26			
4132			346.00	2/26				
		02/06/26 Water Treatment Plant	98.00			40 600000 740100		101001
		02/06/26 18565 Empire Street	135.00			1 551000 740100		101001
		02/06/26 Ranch House	113.00			50 700000 740100		101001
30490	SC	334 FIRE RISK MANAGEMENT SERVICES	588.90	2/26	02/12/26			
4120			588.90	2/26				
		02/08/26 Benefits	299.86			1 511000 705000		101001
		02/08/26 Benefits	284.29			1 551000 705000		101001
		02/08/26 Benefits	0.00			40 600000 705000		101001
		02/08/26 Benefits	4.75			50 700000 705000		101001
30491	SC	164 NBS	9875.00	2/26	02/12/26			
4149			9875.00	2/26				

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		02/04/26 Water Rate Study	4375.00			40	600000	761000	101001
		02/04/26 Wastewater Rate Study	5500.00			50	700000	761000	101001
30492	SC	181 PAYCHEX INC.	1003.65	2/26	02/12/26				
	4122		1003.65	2/26					
		01/29/26 Payroll	1003.65			1	511000	781000	101001
30493	SC	141 SUPERIOR PLUS ENERGY SERVICES INC	589.76	2/26	02/12/26				
	4117		589.76	2/26					
		02/06/26 9426 Main Street	589.76			1	511000	721900	101001
30494	SC	260 WELLS FARGO	3067.32	2/26	02/12/26				
	4142		3067.32	2/26					
		02/03/26 Amazon	58.01			1	511000	720100	101001
		02/03/26 Amazon	140.70			1	511000	740100	101001
		02/03/26 Amazon	72.17			1	511000	740700	101001
		02/03/26 Zoom/ABSO/Microsoft	2328.63			1	511000	784000	101001
		02/03/26 USPS	381.37			1	512000	720300	101001
		02/03/26 Amazon	29.08			1	531000	720100	101001
		02/03/26 Amazon	57.36			1	554000	740500	101001
30495	SC	322 WILKINSON PORTABLES INC	216.00	2/26	02/12/26				
	4113		216.00	2/26					
		02/11/26 CORP YARD	108.00			1	531000	721700	101001
		02/11/26 SEWER PLANT	108.00			50	700000	721700	101001
30496	SC	26 AMADOR COUNTY FAIR	715.00	2/26	02/19/26				
	4136		715.00	2/26					
		02/02/26 Corp Yard Rent - Feb 2025	715.00			1	531000	721700	101001
30497	SC	256 AT&T	31.76	2/26	02/19/26				
	4124		31.76	2/26					
		02/07/26 Monthly Services	31.76			40	600000	732000	101001
30498	SC	999999 CAMERON BEGBIE	861.59	2/26	02/19/26				
	4162		861.59	2/26					
		02/17/26 Conf Exp.	137.61			1	511000	714000	101001
		02/17/26 Conf Exp.	723.98			1	511000	714000	101001

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03/23/26
13:08:54

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Page: 5 of 7
Report ID: W100X2

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Check/Doc Amount	Date Period	Date Issued	Fund	Org	Acct	Object	Proj	Cash Account
30499	SC	432 GASPERS ELECTRIC	975.00	2/26	02/19/26						
4163		02/18/26 WWTP-head works	975.00	2/26		50	700000	740100			101001
30500	SC	999999 HI-WAY SAFETY	912.64	2/26	02/19/26						
4165		02/11/26 Pymt Mark/Butyl Pad	912.64	2/26		80	519000	740100			101001
30501	SC	124 HINDERLITER DE LIAMAS & ASSOCIATE	300.00	2/26	02/19/26						
4111		02/12/26 Sales Tax (Jan-Dec 2026)	300.00	2/26		1	519000	761000			101001
30502	SC	433 KAISER PERMANENTE	8470.44	2/26	02/19/26						
4164		02/18/26 8766040483	8470.44	2/26		1	511000	705000			101001
		02/18/26 8766040483	2477.54			1	531000	705000			101001
30503	SC	169 NV5 INC	982.50	2/26	02/19/26						
4160		02/13/26 Pro Serv 1/1/26 to 1/31/26	982.50	2/26		50	700000	763000			101001
30504	SC	178 PACIFIC GAS & ELECTRIC	9959.43	2/26	02/19/26						
4151		02/09/26 CFD 2016-1 NS/O Zinf Pkwy	8851.59	2/26		80	519000	731000			101001
		02/09/26 7784 Old Sacramento Road	14.64			50	700000	731000			101001
		02/06/26 End/Burke Dr at White Oak	8722.46			40	600000	731000			101001
		02/06/26 End/Burke Dr at White Oak	24.64			40	600000	731000			101001
		02/10/26 W/O Hwy 49 on Main St	34.41			10	560000	731000			101001
4152		02/13/26 CFD 2016-1 Vintner & Sommelier	1107.84	2/26		80	519000	731000			101001
		02/13/26 Corner of Hwy 49, S/O Zinf Pkw	13.55			40	600000	731000			101001
		02/13/26 Street Lights	18.54			10	560000	731000			101001
30505	SC	431 PHASE 1 CONSTRUCTION INC	2406.50	2/26	02/19/26						
4166		02/19/26 ZR Ditch Repair Project	2406.50	2/26		80	519000	763000			101001

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Check/Doc Amount	Period	Date Issued	Fund	Org	Acct	Object	Proj	Cash Account
Claim		Invoice #/Inv Date/Description	Line Amount	Disc \$	PO #						
30506	SC	422 TELSTAR INSTRUMENTS	4593.32	2/26	02/19/26						
4161		02/17/26 Project 30-45037	4593.32	2/26							101001
			4593.32			50	700000	740700			101001
30507	SC	247 WEBER, GHIO & ASSOCIATES, INC	8570.45	2/26	02/19/26						
4146		02/10/26 General City Engineering	1012.50	2/26			1	518000	763000		101001
		02/10/26 18190 Sutter Street	89.00				1	518000	763100		101001
		02/10/26 18170 Hwy 49	267.00				1	280028			101001
		02/10/26 Wasterwater Sys-GE	49.50				50	700000	763000		101001
		02/10/26 9311 Estey Way	743.25				1	518000	763100		101001
		02/10/26 Greilich Ranch Prelim Stud	94.00				1	280020			101001
		02/10/26 Building Inspection	1454.35				1	541000	763100		101001
		02/10/26 9702 Main Street	321.50				1	280027			101001
		02/10/26 Code Enforcement	127.65				1	552000	766000		101001
		02/10/26 ZR-Drain & Maint Issues	4411.70				80	519000	763000		101001
30508	SC	370 4LEAF, INC.	2960.00	2/26	02/26/26						
4127		01/31/26 Planning Services	2682.50	2/26			1	542000	761000		101001
		01/31/26 Planning Reimb Fees	277.50				1	542000	751000		101001
30509	SC	999999 AMADOR CO DEPT OF AGRICULTURE	250.00	2/26	02/26/26						
4167		02/23/26 Am Co Dept Ag Fine	250.00	2/26			1	511000	770700		101001
30510	SC	34 AMADOR WATER AGENCY	36870.45	2/26	02/26/26						
4115		02/13/26 Service Charge	17495.66	2/26			40	600000	729200		101001
		02/13/26 Water Consumption	14308.68				40	600000	729100		101001
		02/13/26 Water Debt Service	5066.11				40	600000	729200		101001
30511	SC	255 AT&T	107.00	2/26	02/26/26						
4125		02/10/26 WWTP Internet	107.00	2/26			50	700000	732000		101001
30512	SC	75 CITY OF PLYMOUTH	83.97	2/26	02/26/26						
4121		02/17/26 2016-01 Zinfandel Irrigation	83.97	2/26			80	519000	770400		101001

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

CITY OF PLYMOUTH
Claims and/or Payroll Checks List
For the Accounting Period: 2/26

Claims

Check #	Type	Vendor/Employee/Payee Number/Name	Check/Doc Amount	Period	Date Issued	Fund	Org	Acct	Object	Proj	Cash Account
Claim		Invoice #/Inv Date/Description	Line Amount	Disc \$		PO #					
30513	SC	78 COMCAST	156.44	2/26	02/26/26						
4153		02/16/26 Internet	156.44	2/26							101001
							1	511000	784000		101001
30514	SC	73 FIRST-CITIZENS BANK & TRUST CO	311.40	2/26	02/26/26						
4143		02/09/26 TASKALFA 4054CI	311.40	2/26							101001
		02/09/26 TASKALFA 4054CI	103.80				1	511000	761000		101001
		02/09/26 TASKALFA 4054CI	103.80				40	600000	761000		101001
		02/09/26 TASKALFA 4054CI	103.80				50	700000	761000		101001
30515	SC	147 LEDGER DISPATCH	201.36	2/26	02/26/26						
4145		02/13/26 Ad# 69716	201.36	2/26							101001
							1	542000	720300		101001
30516	SC	389 QUADIENT LEASING USA, INC	535.39	2/26	02/26/26						
4130		02/16/26 20-Mar-26 to 19-Jun-26	535.39	2/26							101001
							1	511000	720100		101001
30517	SC	393 WIZIX TECHNOLOGY GROUP, INC	18.50	2/26	02/26/26						
4139		02/20/26 P6035CDN	18.50	2/26							101001
		02/20/26 P6035CDN	2.68				1	511000	720100		101001
		02/20/26 P6035CDN	2.68				40	600000	720100		101001
		02/20/26 P6035CDN	2.67				50	700000	720100		101001
		02/20/26 4054ci	3.49				1	511000	720100		101001
		02/20/26 4054ci	3.49				40	600000	720100		101001
		02/20/26 4054ci	3.49				50	700000	720100		101001
30518	SC	243 USDA RURAL DEVELOPMENT	1850.00	2/26	02/26/26						
4168		12/01/25 Loan No 1	1850.00	2/26							101001
		12/01/25 Loan No 2	1075.00				50	700000	772000		101001
			775.00				50	700000	791200		101001

Claims Total # of Checks: 48 Total: 241757.85

Grand Total # of Checks: 48 Total: 241757.85

Check Types: MC=Manual Claim, SC=System Claim, V=Void (never in system), E=ACH
P=Payroll, C=Cancelled (cancelled in system), R=Reissued, D=Deleted (deleted in system)

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
-99887	E	181 PAYCHEX INC.	133.50	02/20/26	2/26	CL 4116	133.50
-99886	E	403 PAYA SERVICES INC	159.90	02/28/26	2/26	CL 4137	159.90
30473	S	381 ABSO TECHNOLOGIES, INC.	2167.42	02/05/26	_____	CL 4128	2167.42
30474	S	20 AMADOR CO SHERIFF	96875.00	02/05/26	_____	CL 4158	96875.00
30475	S	253 BAHALA NA CORP	814.92	02/05/26	_____	CL 4119	814.92
30476	S	418 CALIFORNIA LANDSCAPING & DESIGN INC.	5750.00	02/05/26	_____	CL 4148	5750.00
30477	S	999999 DAVID CROWHURST	25.21	02/05/26	_____	CL 4159	25.21
30478	S	432 GASPERS ELECTRIC	475.00	02/05/26	_____	CL 4156	475.00
30479	S	89 MICHELE GERMAN-DAVIS	2305.00	02/05/26	_____	CL 4126	2305.00
30480	S	178 PACIFIC GAS & ELECTRIC	2357.32	02/05/26	_____	CL 4150	2357.32
30481	S	201 SHENANDOAH STATION	1231.51	02/05/26	_____	CL 4133	1231.51
30482	S	241 US POSTMASTER	198.00	02/05/26	_____	CL 4157	198.00
30483	S	245 WALKER'S SUPPLY CO.	183.28	02/05/26	_____	CL 4118	183.28
30484	S	35 AMADOR WATER AGENCY	1752.33	02/12/26	_____	CL 4154	1752.33
30485	S	254 AT&T	221.38	02/12/26	_____	CL 4147	221.38
30486	S	41 AT&T MOBILITY	728.16	02/12/26	_____	CL 4135	728.16
30487	S	45 BEST BEST & KRIEGER	27076.15	02/12/26	_____	CL 4114	27076.15
30488	S	66 CALIFORNIA LABORATORY SERVICES	1494.00	02/12/26	_____	CL 4123	1494.00
30489	S	76 CLARK PEST CONTROL	346.00	02/12/26	_____	CL 4132	346.00
30490	S	334 FIRE RISK MANAGEMENT SERVICES	588.90	02/12/26	_____	CL 4120	588.90
30491	S	164 NBS	9875.00	02/12/26	_____	CL 4149	9875.00
30492	S	181 PAYCHEX INC.	1003.65	02/12/26	_____	CL 4122	1003.65
30493	S	141 SUPERIOR PLUS ENERGY SERVICES INC	589.76	02/12/26	_____	CL 4117	589.76
30494	S	260 WELLS FARGO	3067.32	02/12/26	_____	CL 4142	3067.32

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
30495	S	322 WILKINSON PORTABLES INC	216.00	02/12/26	_____	CL 4113	216.00
30496	S	26 AMADOR COUNTY FAIR	715.00	02/19/26	_____	CL 4136	715.00
30497	S	256 AT&T	31.76	02/19/26	_____	CL 4124	31.76
30498	S	999999 CAMERON BEGBIE	861.59	02/19/26	_____	CL 4162	861.59
30499	S	432 GASPERS ELECTRIC	975.00	02/19/26	_____	CL 4163	975.00
30500	S	999999 HI-WAY SAFETY	912.64	02/19/26	_____	CL 4165	912.64
30501	S	124 HINDERLITER DE LIAMAS & ASSOCIATES	300.00	02/19/26	_____	CL 4111	300.00
30502	S	433 KAISER PERMANENTE	8470.44	02/19/26	_____	CL 4164	8470.44
30503	S	169 NV5 INC	982.50	02/19/26	_____	CL 4160	982.50
30504	S	178 PACIFIC GAS & ELECTRIC	9959.43	02/19/26	_____	CL 4151 CL 4152	8851.59 1107.84
30505	S	431 PHASE 1 CONSTRUCTION INC	2406.50	02/19/26	_____	CL 4166	2406.50
30506	S	422 TELSTAR INSTRUMENTS	4593.32	02/19/26	_____	CL 4161	4593.32
30507	S	247 WEBER, GHIO & ASSOCIATES, INC	8570.45	02/19/26	_____	CL 4146	8570.45
30508	S	370 4LEAF, INC.	2960.00	02/26/26	_____	CL 4127	2960.00
30509	S	999999 AMADOR CO DEPT OF AGRICULTURE	250.00	02/26/26	_____	CL 4167	250.00
30510	S	34 AMADOR WATER AGENCY	36870.45	02/26/26	_____	CL 4115	36870.45
30511	S	255 AT&T	107.00	02/26/26	_____	CL 4125	107.00
30512	S	75 CITY OF PLYMOUTH	83.97	02/26/26	_____	CL 4121	83.97
30513	S	78 COMCAST	156.44	02/26/26	_____	CL 4153	156.44
30514	S	73 FIRST-CITIZENS BANK & TRUST CO	311.40	02/26/26	_____	CL 4143	311.40
30515	S	147 LEDGER DISPATCH	201.36	02/26/26	_____	CL 4145	201.36
30516	S	389 QUADIENT LEASING USA, INC	535.39	02/26/26	_____	CL 4130	535.39
30517	S	393 WIZIX TECHNOLOGY GROUP, INC	18.50	02/26/26	_____	CL 4139	18.50

03/23/26
13:09:42

CITY OF PLYMOUTH
Check Register for Wells Fargo Checking
For the Accounting Period: 2/26

Page: 3 of 4
Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
30518	S	243 USDA RURAL DEVELOPMENT	1850.00	02/26/26	_____	CL 4168	1850.00
Total for Claim Checks			241757.85				
Count for Claim Checks			48				

* denotes missing check number(s)

of Checks: 48 Total: 241757.85

6.1



SUBJECT: Accessory Dwelling Units – Zoning Ordinance Amendment

DEPARTMENT: Planning Department

STAFF: Erica Fraser, AICP, Planning Director

TITLE

**INTRODUCTION AND FIRST READING OF ORDINANCE 2026-03
AMENDING PLYMOUTH MUNICIPAL TO ADD CHAPTER 17.74 –
ACCESSORY DWELLING UNITS**

BACKGROUND

In recent years, the California Legislature has approved, and the Governor has signed into law, a number of bills that impose new limits on local authority to regulate ADUs and JADUs.

The Planning Commission reviewed regulations regarding Accessory Dwelling Units during a Study Session on January 18, 2024.

Recently the State has adopted three new bills that affect how the City can regulate Accessory Dwelling Units. The following three bills were enacted as non-urgency measures and took effect on January 1, 2026.

The Planning Commission reviewed the new Chapter (Chapter 19.74) during a Public Hearing on March 5, 2026, and adopted Resolution 2026-1 recommending City Council approval of the Ordinance.

AB 1154 – JADU Owner-Occupancy; Short-Term Rental

When a JADU is developed, existing state law requires a property owner to reside in the JADU or remaining portion of the single-family dwelling. AB 1154 narrows this requirement to now only apply when a JADU shares sanitation facilities (bathroom) with the single-family dwelling. If the JADU has its own



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bathroom, then the property owner does not have to reside on the property at all. (See amended Gov. Code, § 66333(b).)

AB 1154 also expressly prohibits JADUs from being used as short-term rentals (i.e., rented for a term shorter than 30 days). (See amended Gov. Code, § 66333(g).) Most ADU ordinances already included this prohibition (as well as prohibiting ADUs from being used as short-term rentals). But now it's required by state law.

SB 9; SB 543 – ADU Ordinance Submittal to HCD; Approval

Under existing law, local agencies are required to submit a copy of their ADU ordinance to the California Department of Housing and Community Development (HCD) within 60 days of adoption.

This year's SB 9 and SB 543 create a penalty for failing to do so by rendering null and void any local ordinance that is not submitted to HCD within 60 days of adoption. (See amended Gov. Code, § 66326(d); new Gov. Code, § 66333.5(d).) The bills further specify that a local ADU ordinance is null and void if HCD issues findings that the ordinance does not comply with state law and the local agency fails to respond to HCD within 30 days. (*Id.*)

SB 543 – ADU Size; Number of ADUs; Impact Fees; Application Timeline

SB 543 makes numerous changes and clarifications to state ADU law, the most notable of which are summarized below.

ADU & JADU Size

Existing law limits the maximum size of a JADU to 500 square feet and prohibits local ADU ordinances from imposing certain development standards that would prevent an ADU created under Government Code section 66314 through 66322 from being at least 800 square feet.



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SB 543 amends state ADU law to specify that allowable square footage of an ADU or JADU refers to square footage of "interior livable space." (See amended Gov. Code, § 66313(d), 66321(b)(2).)

Impact Fees

Existing law exempts ADUs that are 750 square feet or smaller from development impacts fees (DIFs).

SB 543 clarifies that DIFs may not be imposed on an ADU that has 750 or fewer square feet of *interior* livable space or on a JADU with 500 or fewer square feet of *interior* livable space.

The bill also exempts an ADU or JADU with fewer than 500 square feet of interior livable space from school impact fees. (See amended Gov. Code, § 66311.5.)

Quantity of ADUs Created Under Government Code Section 66323

Existing state law creates four categories of ADUs that must be approved if they comply with the limited standards provided in Government Code section 66323(a)(1)–(4). These are:

- (1) a converted ADU and JADU created on a lot with a proposed or existing single-family dwelling (Gov. Code, § 66323(a)(1));
- (2) a detached ADU created on a lot with a proposed or existing single-family dwelling (Gov. Code, § 66323(a)(2));
- (3) converted ADUs created in an existing multifamily dwelling (Gov. Code, § 66323(a)(3)); and
- (4) detached ADUs created on a lot with a proposed or existing multifamily dwelling.

For some time, there has been uncertainty as to whether ADUs created under Government Code section 66323 could be combined. Some practitioners interpreted the statute to not require local agencies to allow combinations.



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Initially, HCD took the same position in its 2020 ADU Handbook. But for the last few years, HCD has taken the opposite position: that yes, combinations are permitted. (See HCD January 2025 ADU Handbook, at p. 19 [“P]ursuant to Government Code section 66323, subdivision (a), local governments must allow units created pursuant to subparagraphs (1) and (2) together or (3) and (4) together”].)

SB 543 codifies HCD’s most recent interpretation by amending Government Code section 66323 to specifically allow combinations. Thus, a lot with a multifamily dwelling can now have a converted ADU or ADUs created under section 66323(a)(3) *and* detached ADUs created under section 66323(a)(4). And a lot with a single-family dwelling can now have a converted ADU and a JADU created under section 66323(a)(1) *and* a detached ADU created under section 66323(a)(2).

ADU Permitting Process

Existing law has long required local agencies to approve or deny an ADU application within 60 days of receiving a complete application. However, state law was silent with respect to incompleteness determinations, subsequent resubmittals, and appealing local decisions on ADU applications.

SB 543 requires local agencies to now:

- (1) determine whether an ADU application is complete within 15 business days of submittal;
- (2) if the application is incomplete, within the same 15 days provide the applicant with a list of incomplete items and how to address them;
- (3) review a resubmitted application for completeness within 15 business days;
- (4) provide the applicant with a written appeal process for any incompleteness determination or denial (to the Planning Commission or City Council, or both); and



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- (5) provide a final written determination on the appeal within 60 business days of receiving the appeal). (See amended Gov. Code, §§ 66317 [ADUs], 66335 [JADUs].)

Plymouth Zoning Ordinance

The City of Plymouth does not currently have an Ordinance regulating accessory dwelling units. Table 19.56.030-1, Use Matrix for Agricultural and Residential Zoning Districts, includes 'Dwellings, SF Second Unit Attached' and 'Dwellings, Detached Second Unit as a permitted use.' The glossary section of the Zoning Ordinance further defines these uses (however, please note that the detached category is inconsistent with state law). In the absence of an Ordinance, ADUs are regulated under state law.

The City is required to include a section within the Zoning Ordinance that establishes the rules and regulations for Accessory Dwelling units pursuant to State Law and as an action in our Housing Element.

ANALYSIS

Staff is proposing to add Chapter 19.74, Accessory Dwelling Units, to the Zoning Ordinance. The new Chapter includes regulations regarding the size, development standards, and number of Accessory Dwelling Units (ADU) allowed for single family and multi-family properties. The draft Chapter is included in Attachment 1.

The proposed Chapter has been drafted by the City Attorney's Office and Staff. The Chapter is consistent with State Law requirements.

A City is required to allow ADUs on properties where a residential dwelling is permitted by right or conditionally permitted and where the ADU will be an accessory to the primary dwelling unit. ADUs are exempt from the density limitations in the General Plan and Zoning Ordinance. In the City of Plymouth, ADUs are allowed in the Agriculture (A), Rural Residential (RR), Standard Residential (SR), and Village Residential (VR) Zoning Districts. ADUs cannot be prohibited by a Homeowners Association (HOA).

A single-family property can have one ADU and one JADU per lot within the



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existing or proposed space of a single-family dwelling or existing accessory structure and one detached new construction ADU (potentially a total of 3 ADUs).

Multi-family properties are permitted to have at least one conversion ADU and ADUs which equal up to 25 percent of the total number of existing multi-family units. Additionally, multi-family properties are permitted to have a minimum of two (2) detached ADUs and up to eight (8) ADUs on the property.

The number of allowed units can be found in Section 19.74.040, Maximum Number of Units.

As proposed, a planning permit (ADU Permit) is proposed to be required prior to a building permit so that the Planning Department can ensure the proposed ADU complies with all of the requirements of the new Chapter.

Development standards, such as lot coverage, setbacks and height, can be found in Section 19.74.070.

CONCLUSION

The proposed Ordinance is consistent with State Law. By adopting an Ordinance related to Accessory Dwelling Units, the City will comply with State Law as well as complete an action item required by our Housing Element. The new Ordinance clearly outlines the rules and regulations for constructing ADUs within the City which will benefit Staff as well as the public. Once adopted, a planning permit will be required prior to applying for a building permit, to ensure that the proposed ADU meets all City requirements.

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)

Under California Public Resources Code section 21080.17, CEQA does not apply to the adoption of an ordinance by a city or county implementing the provisions of Chapter 13 of Division 1 of Title 7 of the California Government Code, which is California's ADU law. Therefore, the proposed ordinance is



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statutorily exempt from CEQA in that the proposed ordinance implements state ADU law.

ATTACHMENTS

1. City Council Ordinance 2026-03 adopting an amendment to the Zoning Ordinance to add Chapter 17.74, Accessory Dwelling Units, to the Zoning Ordinance.

ORDINANCE 2026-03

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLYMOUTH AMENDING THE ZONING ORDINANCE (TITLE 19 OF THE MUNICIPAL CODE) TO INCLUDE CHAPTER 19.74, ACCESSORY DWELLING UNITS

WHEREAS, the City of Plymouth (“City”) is a municipal corporation, duly organized under the California Constitution and laws of the State of California; and

WHEREAS, the City occasionally initiates an amendment to the Zoning Ordinance in order to codify requirements pursuant to State Law; and

WHEREAS, the State of California has passed several Bills into law which limits how cities can regulate and review Accessory Dwelling Units; and

WHEREAS, the Planning Commission reviewed the proposed Ordinance on March 5, 2026; and

WHEREAS, on March 5, 2026, during a duly noticed public hearing, the Planning Commission adopted Resolution No. 2026-1 recommending City Council approval of Chapter 19.74, Accessory Dwelling Units; and

WHEREAS, on March 26, 2026, during a duly noticed public hearing, the City Council provided all interested parties had the opportunity to be heard regarding the proposed Ordinance, and conducted the first reading of the proposed Ordinance; and

WHEREAS, the City Council did hear and consider all said reports, recommendations, and testimony herein and used its independent judgement to evaluate the proposed amendments; and

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Plymouth does hereby ordain as follows:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated herein by this reference.

Section 2. Chapter 19.74, Accessory Dwelling Units. This Chapter is hereby added to the Zoning Ordinance as follows:

Chapter 19.74 Accessory Dwelling Units

19.74.010 Purpose

- A. Purpose. The purpose of this Chapter is to allow and regulate Accessory Dwelling units (ADUs) and Junior Accessory Dwelling Units (JADUs) in compliance with

Chapter 13 of Division 1 of Title 7 of the California Government Code (Sections 66310-66342).

- B. Effect of Conforming. An ADU or JADU that conforms to the standards in this Chapter will not be:
1. Deemed to be inconsistent with the city's general plan and zoning designation for the lot on which the ADU or JADU is located.
 2. Deemed to exceed the allowable density for the lot on which the ADU or JADU is located.
 3. Considered in the application of any local ordinance, policy, or program to limit residential growth.
 4. Required to correct a nonconforming zoning condition. This does not prevent the City from enforcing compliance with applicable building standards in accordance with Health and Safety Code section 17980.12.

19.74.020 Definitions

Definitions. As used in this section, terms are defined as follows:

- A. "Accessory dwelling unit" or "ADU" means an attached or a detached residential dwelling unit that provides complete independent living facilities (see definition below) for one or more persons and is located on a lot with a proposed or existing primary residence. An accessory dwelling unit also includes the following:
1. An efficiency unit, as defined by section 17958.1 of the California Health and Safety Code; and
 2. A manufactured home, as defined by section 18007 of the California Health and Safety Code.
- B. "Accessory structure" means a structure that is accessory and incidental to a dwelling located on the same lot. "Accessory structure" means a structure that is accessory and incidental to a dwelling located on the same lot.
- C. "Complete independent living facilities" means permanent provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the single-family or multifamily dwelling is or will be situated.
- D. "Conversion Accessory Dwelling Unit" means an ADU which is created within either the existing space of the primary dwelling unit or the existing space of an attached or detached garage, shed, barn, or any other accessory structure. A Conversion ADU may add up to 150 square feet beyond the physical dimensions of the existing

space to provide for ingress and egress (including, but not limited to, entryways, stairwells, and hallways).

- E. “Efficiency kitchen” means a kitchen that includes all of the following:
 - 1. A cooking facility with appliances.
 - 2. A food preparation counter and storage cabinets that are of a reasonable size in relation to the size of the JADU.

- F. “Junior accessory dwelling unit” or “JADU” means a residential unit that satisfies all of the following:
 - 1. It is no more than 500 square feet of interior livable space in size.
 - 2. It is contained entirely within an existing or proposed single-family structure. An enclosed use within the residence, such as an attached garage, is considered to be a part of and contained within the single-family structure.
 - 3. It includes its own separate sanitation facilities or shares sanitation facilities with the existing or proposed single-family structure.
 - 4. If the unit does not include its own separate bathroom, then it contains an interior entrance to the main living area of the existing or proposed single-family structure in addition to an exterior entrance that is separate from the main entrance to the primary dwelling.
 - 5. It includes an efficiency kitchen.

- G. “Livable space” means a space in a dwelling intended for human habitation, including living, sleeping, eating, cooking, or sanitation.

- H. “Living area” means the interior habitable area of a dwelling unit, including basements and attics, but does not include a garage or any accessory structure.

- I. “Major transit stop” shall have the same meaning as defined in subdivision (b) of Section 21155 of the Public Resources Code.

- J. “Multi-family” for the purposes of this Chapter, multifamily means a property in which there is two (2) or more attached primary dwelling units.

- K. “New construction accessory dwelling unit” means an ADU which does not otherwise meet the definition of a Conversion ADU. This shall also include attached or detached ADUs which expand upon existing space of the primary dwelling. This definition also includes the conversion of an existing accessory structure which includes an addition of greater than 150 square feet.

- L. “Nonconforming zoning condition” means a physical improvement on a property that does not conform with current zoning standards.
- M. “Passageway” means a pathway that is unobstructed clear to the sky and extends from a street to one entrance of the ADU or JADU.
- N. “Proposed dwelling” means a dwelling that is the subject of a permit application and that meets the requirements for permitting.
- O. “Public transit” means a location, including, but not limited to, a bus stop or train station, where the public may access buses, trains, subways, and other forms of transportation that charge set fares, run on fixed routes, and are available to the public.
- P. “Tandem parking” means that two or more automobiles are parked on a driveway or in any other location on a lot, lined up behind one another.

19.74.030 Approvals

The following approvals apply to ADUs and JADUs created under this section:

- A. Ministerial ADU and Building Permits Required. Every ADU and JADU requires an ADU Permit (from the Planning Department) and a building permit. The city will review and approve permit applications in accordance with subsection (C) below.
- B. Processing Fee. The application for an ADU Permit shall be accompanied by the fee listed in the City’s Fee Schedule.
- C. Process and Timing.
 - 1. Completeness.
 - a. Completeness Review. The City will review an application for an ADU and/or JADU for completeness and will provide written notice of all items necessary to deem the application complete to the applicant within 15 business days after the City receives the application.
 - b. Incomplete items. If the City’s determination under subsection (d)(3)(A)(i) above is that the application is incomplete, the City’s notice must list the incomplete items and describe how the application can be made complete.
 - c. Cure. After receiving a notice that the application is incomplete, the applicant may cure and address the items that were deemed by the city to be incomplete.

- d. Subsequent Submittals. Within 15 business days of each+ subsequent submittal the city will determine in writing whether the additional information remedies all the incomplete items that the city identified in its original notice.
 - e. Deemed Complete. If the city does not make a timely determination as required by this subsection, the application or resubmitted application is deemed complete.
 - f. Appeal of Incompleteness. An applicant may appeal the city's determination that the application is incomplete by submitting a written appeal to the city clerk. The planning commission will review the written appeal and affirm or reverse the completeness determination and provide a final written determination to the applicant within 60 business days after receipt of the appeal.
2. Ministerial Review. Ministerial permits for an ADU or JADU are considered and approved without discretionary review or a hearing.
3. Determination. The city must approve or deny an application to create an ADU or JADU within 60 days from the date that the city receives a complete application. If the city has not approved or denied the complete application within 60 days, the application is deemed approved unless either:
 - a. The applicant requests a delay, in which case the 60-day time period is tolled for the period of the requested delay, or
 - b. When an application to create an ADU or JADU is submitted with a permit application to create a new single-family or multifamily dwelling on the lot, the City may delay acting on the permit application for the ADU or JADU until the City acts on the permit application to create the new single-family or multifamily dwelling, but the application to create the ADU or JADU will still be considered ministerially without discretionary review or a hearing.
4. Denial. If the City denies an application to create an ADU or JADU, the city must provide the applicant with comments that include, among other things, a list of all the defective or deficient items and a description of how the application may be remedied by the applicant. Notice of the denial and corresponding comments must be provided to the applicant within the 60-day time period established by subsection (d)(3)(C) above.
5. Appeal of denial. An applicant may appeal the City's denial of the application by submitting a written appeal to the City Clerk. The planning commission will review the written appeal and affirm or reverse the denial and provide a final written determination to the applicant within 60 business days after receipt of the appeal.

6. Concurrent review of demolition. A demolition permit for a detached garage that is to be replaced with an ADU shall be reviewed with the application for the ADU and issued at the same time.

19.74.040 Maximum Number of ADUs

- A. Single-Family Properties. Properties with an existing or proposed single-family dwelling may have a combination of Class 1 and Class 2 units which do not exceed one conversion ADU, one JADU and one new construction ADU.
- B. Multi-Family Properties. Multi-family properties are allowed to have the following ADUs:
 1. Conversion ADU. At least one conversion ADU and up to a quantity that is equal to 25 percent of the total number of existing multi-family dwelling units.
 2. Detached ADU. A minimum of two (2) detached ADUs and up to eight (8) attached ADUs are permitted. In no case shall the number of ADUs exceed the total number of existing dwelling units on the site.

19.74.050 Accessory Dwelling Unit Classes (Types)

- A. Class 1 Single Family. Statutorily Regulated. Class 1 ADUs and JADUs are approved under Government Code Section 66323 and include the following.
 1. Conversion. Conversion ADU or JADU is allowed on a parcel with a proposed or existing single-family dwelling on it, is permitted anywhere on the parcel and not subject to development standards or size limitations if all of the following apply:
 - a. The ADU and/or JADU is located within the space of an existing or proposed single-family dwelling; or (in the case of an ADU only) within the existing space of an existing accessory structure.
 - b. Has exterior access that is independent of that for the single-family dwelling; and
 - c. May include an expansion of up to 150 square feet to accommodate ingress and egress; and
 - d. Has side and rear setbacks sufficient for fire and safety, as dictated by applicable building and fire codes; and
 - e. The JADU complies with the requirements of Government Code Sections 66333 through 66339.

2. Detached. Detached, new-construction ADU on a lot with a proposed or existing single-family dwelling, is allowed to be located on the parcel if all of the following are met:
 - a. The side- and rear-yard setbacks are at least four feet.
 - b. The total floor area is 800 square feet of livable space or smaller.
 - c. The peak height above grade does not exceed the applicable height limit in Section 19.74.060(B).
- B. Class 1 Multi-Family. Statutorily Regulated. Class 1 multi-family ADUs are approved under Government Code Section 66323 if they conform to the following:
1. Conversion ADU. A multi-family site is permitted to have at least one conversion ADU and up to a quantity that is equal to 25 percent of the total number of existing multi-family dwelling units. Conversion ADUs are ADUs that are located within portions of existing multifamily dwelling structures that are not used as livable space, including but not limited to storage rooms, boiler rooms, passageways, attics, basements, garages, or community buildings, if each converted ADU complies with state building standards for dwellings.
 2. Detached ADU. No more than two detached ADUs on a lot with a proposed multifamily dwelling, or up to eight detached ADUs on a lot with an existing multifamily dwelling, if each detached ADU satisfies all of the following:
 - a. The side- and rear-yard setbacks are at least four feet. If the existing multifamily dwelling has a rear or side yard setback of less than four feet, the city will not require any modification to the multifamily dwelling as a condition of approving the ADU.
 - b. The peak height above grade does not exceed the applicable height limit provided in Section 19.74.060(B).
 - c. If the lot has an existing multifamily dwelling, the number of detached ADUs does not exceed the number of primary dwelling units on the lot.
- C. Class 2. Locally Regulated. Class 2, single-family, ADUs are approved under Government Code Sections 66314–66322. Except for Class 1 ADUs approved under Section 19.74.050(A) above, all other ADUs are subject to the standards set forth in Section 19.74.070.

19.74.060 General Requirements

The following requirements apply to all Class 1 and Class 2 ADUs and JADUs:

A. Zoning.

1. A Class 1 ADU approved under Section 17.74.040 (A) and (B) may be created on a lot in a residential or mixed-use zone.
2. A Class 2 ADU approved under Section 17.94.040(C) above may be created on a lot that is zoned to allow single-family dwelling residential use or multifamily dwelling residential use.
3. In accordance with Government Code section 66333(a), a JADU may only be created on a lot zoned for single-family residences.

B. Height.

1. Except as otherwise provided below, a detached ADU created on a lot with an existing or proposed single family or multifamily dwelling unit may not exceed 18 feet in height.
2. A detached ADU may be up to 18 feet in height if it is created on a lot with an existing or proposed single family or multifamily dwelling unit that is located within one-half mile walking distance of a major transit stop or high quality transit corridor, and the ADU may be up to two additional feet in height (for a maximum of 20 feet) if necessary to accommodate a roof pitch on the ADU that is aligned with the roof pitch of the primary dwelling unit.
3. The height of ADUs which are attached to the single-family dwelling unit is limited to the maximum height allowed for the Zoning District in which the property is located as listed in Section 19.56.040 of the Zoning Ordinance
4. For purposes of this subsection, height is measured from existing legal grade or the level of the lowest floor, whichever is lower, to the peak of the structure.

C. Fire Sprinklers

1. Fire sprinklers are required in an ADU or JADU if sprinklers are required in the primary residence.
2. The construction of an ADU or JADU does not trigger a requirement for fire sprinklers to be installed in the existing primary dwelling.

D. No Separate Conveyance. An ADU or JADU may be rented (for 30 days or more), but, except as otherwise provided in Government Code Section 66341, no ADU or JADU may be sold or otherwise conveyed separately from the lot and the primary

dwelling (in the case of a single-family lot) or from the lot and all of the dwellings (in the case of a multifamily lot).

- E. **Septic System.** If the ADU or JADU will connect to an onsite wastewater-treatment system, the owner must include with the application a percolation test completed within the last five years or, if the percolation test has been recertified, within the last 10 years.
- F. **Owner Occupancy.**
 - 1. **ADUs.** ADUs are not subject to an owner-occupancy requirement.
 - 2. **JADUs.**
 - a. **Generally.** JADUs are subject to an owner-occupancy requirement. A natural person with legal or equitable title to the property must reside on the property, in either the primary dwelling or JADU, as the person's legal domicile and permanent residence.
 - b. **Exceptions.** The owner-occupancy requirement in this subsection do not apply in either of the following situations:
 - I. The JADU has separate sanitation facilities (i.e., does not share sanitation facilities with the existing primary dwelling unit structure).
 - II. The property is entirely owned by another governmental agency, land trust, or housing organization.
 - c. **Deed Restriction.** Prior to issuance of a Building Permit for a JADU, a deed restriction must be recorded against the title of the property in the Amador County Recorder's office and a proof of recording filed with the City. The deed restriction shall run with the land and bind all future owners. The form of the deed restriction will be provided by the City and must provide that:
 - I. The JADU may not be sold separately from the primary dwelling.
 - II. The JADU is restricted to the approved size and to other attributes allowed by this section.
 - III. The deed restriction runs with the land and may be enforced against future property owners.
 - IV. The deed restriction may be removed if the owner eliminates the JADU, as evidenced by, for example, removal of the kitchen facilities. To remove the deed restriction, an owner may make a

written request of the Planning Director, providing evidence that the JADU has in fact been eliminated. The Planning Director may then determine whether the evidence supports the claim that the JADU has been eliminated. Appeal may be taken from the Planning Director's determination consistent with other provisions of this Code. If the JADU is not entirely physically removed but is only eliminated by virtue of having a necessary component of a JADU removed, the remaining structure and improvements must otherwise comply with applicable provisions of this Code.

- V. The deed restriction is enforceable by the Planning Director or his or her designee for the benefit of the city. Failure of the property owner to comply with the deed restriction may result in legal action against the property owner, and the City is authorized to obtain any remedy available to it at law or equity, including, but not limited to, obtaining an injunction enjoining the use of the JADU in violation of the recorded restrictions or abatement of the illegal unit.

19.74.070 Specific ADU Requirements

The following requirements apply only to Class 2 ADUs. This subsection does not apply to Class 1 ADUs or JADUs.

A. Maximum Size.

1. The maximum size of a detached or attached ADU subject to this subsection is 850 square feet of interior livable space for a studio or one-bedroom unit and 1,200 square feet of interior livable space for a unit with two or more bedrooms.
2. An attached ADU that is created on a lot with an existing primary dwelling is further limited to 50 percent of the floor area of the existing primary dwelling.
3. Lot coverage, FAR, front setback, lot coverage limit, or open-space requirement will be waived if they preclude the construction of an ADU which is less 800 square feet of interior livable space.

B. Setbacks.

1. Front Yard. Front Yard setback for the ADU shall conform to the requirements of the Zoning District in which the property is located.
2. Side Yard. ADUs shall be set back a minimum of 4 feet to the side property lines.

3. Rear Yard. ADUs shall be set back a minimum of 4 feet to the rear property line.
 4. No setback is required for an ADU that is subject to this subsection if the ADU is constructed in the same location and to the same dimensions as an existing structure.
- C. Floor Area Ratio (FAR). For properties located in the Village Commercial Zoning District, the total FAR of the property, including the ADU, shall meet the requirements of Section 19.60.040 of the Zoning Ordinance.
- D. Lot Coverage. Lot coverage shall be limited to the maximum allowed lot coverage of the Zoning District in which the property is located as listed in Section 19.56.040 of the Zoning Ordinance.
- E. Minimum Open Space. No ADU subject to this subsection may reduce the total open space area of the site so that it is below the minimum open space requirement for the Zoning District in which the property is located.
- F. Passageway. No passageway is required for an ADU.
- G. Parking.
1. Generally. One off-street parking space is required for each ADU. The parking space may be provided in setback areas or as tandem parking.
 2. Exceptions. Parking is not required to be provided in the following situations:
 - a. The ADU is located within one-half mile walking distance of public transit.
 - b. The ADU is located within an architecturally and historically significant historic district.
 - c. The ADU is part of the proposed or existing primary residence or an accessory structure.
 - d. When on-street parking permits are required but not offered to the occupant of the ADU.
 - e. When there is an established car share vehicle stop located within one block of the ADU.
 - f. When the permit application to create an ADU is submitted with an application to create a new single-family or new multifamily dwelling on

the same lot, provided that the ADU or the lot satisfies any other criteria listed Above.

3. No Replacement. When a garage, carport, covered parking structure, or uncovered parking space is demolished in conjunction with the construction of an ADU or converted to an ADU, those off-street parking spaces are not required to be replaced.

G. Architectural Requirements.

1. For properties which are visible from the public right-of-way, the materials and colors of the exterior walls, roof, and windows and doors shall be the same as those of the primary dwelling.
2. The exterior lighting shall be limited to down-lights or as otherwise required by the building or fire code.
3. The ADU shall have an independent exterior entrance, apart from that of the primary dwelling.
4. The interior horizontal dimensions of an ADU shall be at least 10 feet wide in every direction, with a minimum interior wall height of seven feet.

H. Historical Protections. An ADU that is on real property that is listed in the California Register of Historic Resources must be located so as to not be visible from any public right-of-way.

19.74.080 Building & Safety

- A. Codes. All ADUs and JADUs must comply with all local building and fire code requirements.
- B. No Change of Occupancy. Construction of an ADU does not constitute a Group R occupancy change under the local building code, as described in Section 310 of the California Building Code, unless the building official or code enforcement officer makes a written finding based on substantial evidence in the record that the construction of the ADU could have a specific, adverse impact on public health and safety. Nothing in this subsection prevents the City from changing the occupancy code of a space that was uninhabitable space or that was only permitted for nonresidential use and was subsequently converted for residential use in accordance with this section.
- C. Certificate of Occupancy Timing.
 1. Generally. No certificate of occupancy for an ADU or JADU may be issued before the certificate of occupancy is issued for the primary dwelling unit.

2. Limited Exception for State-declared Emergencies. Notwithstanding subsection (f)(10)(A) above, a certificate of occupancy for an ADU may be issued before a certificate of occupancy for the primary dwelling if each of the following requirements are met:
 - a. The county is subject to a proclamation of a state of emergency made by the California Governor on or after February 1, 2025.
 - b. The primary dwelling was substantially damaged or destroyed by an event referenced in the Governor's state of emergency proclamation.
 - c. The ADU has been issued construction permits and has passed all required inspections.
 - d. The ADU is not attached to the primary dwelling.

19.74.090 Impact Fees

The following requirements apply to all Class 1 ADUs and JADUs and Class 2 ADUs that are approved under subsections (e)(1) or (e)(2) above.

- A. No impact fee is required for a JADU or for an ADU that has less than 750 square feet of interior livable space. For purposes of this subsection (h)(1), "impact fee" means a "fee" under the Mitigation Fee Act (Gov. Code § 66000(b)) and a fee under the Quimby Act (Gov. Code § 66477). "Impact fee" here does not include any connection fee or capacity charge for water or sewer service.
- B. A JADU or ADU with less than 500 square feet of interior livable space does not increase assessable space by 500 square feet for purposes of Education Code section 17620(a)(1)(C) and is therefore not subject to school fees under Education Code section 17620.
- C. Any impact fee that is required for an ADU that has 750 square feet or more of interior livable space must be charged proportionately in relation to the square footage of the primary dwelling unit. (E.g., the floor area of the ADU, divided by the floor area of the primary dwelling, times the typical fee amount charged for a new dwelling.)
- D. Utility Fees.
 1. If an ADU or JADU is constructed with a new single-family home, a separate utility connection directly between the ADU or JADU and the utility and payment of the normal connection fee and capacity charge for a new dwelling are required.

2. Except as described above, JADUs and converted ADUs on a single-family lot that are not required to have a new or separate utility connection directly between the JADU or ADU and the utility. Nor is a connection fee or capacity charge required. Notwithstanding the rest of this paragraph, a direct utility connection is required for separate conveyance of an ADU when separate conveyance is allowed under this code.
3. Except as described by subsection (2) above, all ADUs that are not covered) above require a new, separate utility connection directly between the ADU and the utility for any utility that is provided by the City. All utilities that are not provided by the City are subject to the connection and fee requirements of the utility provider.
 - i. The connection is subject to a connection fee or capacity charge that is proportionate to the burden created by the ADU based on either the floor area or the number of drainage-fixtured units (DFU) values, as defined by the Uniform Plumbing Code, upon the water or sewer system.
 - ii. The portion of the fee or charge that is charged by the City may not exceed the reasonable cost of providing this service.

19.74.060 Nonconforming Zoning Code Conditions, Building Code Violations, and Unpermitted Structures

- A. Generally. The City will not deny an ADU or JADU application due to a nonconforming zoning condition, building code violation, or unpermitted structure on the lot that does not present a threat to the public health and safety and that is not affected by the construction of the ADU or JADU.
- B. Unpermitted ADUs and JADUs constructed before 2020.
 1. Permit to Legalize. As required by state law, the city may not deny a permit to legalize an existing but unpermitted ADU or JADU that was constructed before January 1, 2020, if denial is based on either of the following grounds:
 - I. The ADU or JADU violates applicable building standards, or
 - II. The ADU or JADU does not comply with state ADU or JADU law or this ADU ordinance.
 2. Exceptions:
 - I. Notwithstanding the subsection above, the city may deny a permit to legalize an existing but unpermitted ADU or JADU that was constructed before January 1, 2020, if the city makes a finding that

correcting a violation is necessary to comply with the standards specified in California Health and Safety Code section 17920.3.

- II. Subsection (B) above does not apply to a building that is deemed to be substandard in accordance with California Health and Safety Code section 17920.3.

Section 3. California Environmental Quality Act (“CEQA”). The City Council finds that this Ordinance is exempt from the California Environmental Quality Act (“CEQA”) pursuant to CEQA Guidelines because the proposed amendments will not result in any direct physical change to the City and therefore the proposed amendments are not a project under CEQA and are exempt from further review (CEQA Guidelines Section 15378).

Section 4. Publication. The City Clerk shall certify the adoption of this Ordinance and shall cause publication to occur in a newspaper of general circulation and published and circulated in the City in a manner permitted under Section 36933 of the Government Code of the State of California.

Section 5. Severability. If any provision, clause, sentence or paragraph of this chapter and modifications or the application thereof to any person or circumstances shall be held invalid, such invalidity shall not affect the other provisions of this chapter which can be given effect without the invalid provision or application, and to this end the provisions of this chapter and modifications are declared to be severable.

Section 6. Effective Date. This Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

Introduced on the 26th of March 2026 and **PASSED AND ADOPTED** by the City Council of the City of Plymouth on ___ day of April 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Don Nunn, Mayor

ATTEST:

Victoria McHenry, City Clerk

APPROVED AS TO FORM:

Andreas Booher, City Attorney

6.2



CITY COUNCIL AGENDA ITEM NO. 6.2
03/26/2026

SUBJECT: Approve the First Reading and Introduction of an Ordinance No. 2026-02 Adopting Procurement Policy CC-45.

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, City Manager

TITLE

APPROVE THE FIRST READING AND INTRODUCTION OF AN ORDINANCE NO. 2026-02, ADOPTING PROCUREMENT POLICY CC-45

BACKGROUND

Government Code Sections 54201 through 54204 require local agencies including cities, to adopt policies and procedures, including bidding regulations, governing the purchase of supplies, equipment, and services. The City requires materials, supplies, equipment, and services to carry out its mission and provide services to the public. To ensure that public funds are expended responsibly and in compliance with applicable law, the City has prepared a comprehensive Procurement Policy entitled Procurement Policy CC-45.

The Procurement Policy will establish efficient policies and procedures for the procurement of public works projects, general services, professional services, maintenance services, and materials, supplies, and equipment at the lowest possible cost commensurate with quality and need. Such policies and procedures shall clearly define authority for the purchasing function and shall ensure compliance with all applicable laws in a professional and ethical manner.

The Procurement Policy applies to all City departments, officials, employees, and others participating in City procurement activities.

Plymouth City Council previously considered Resolution 2023-40 on October 12, 2023, opting the City into the California Uniform Public Construction Cost Accounting Act (the "Act" or "CUPCCAA") governing the procurement of public works projects. This policy effectuates the adoption of that Resolution and the requirements of the Act.

The Policy includes a local business preference for goods, supplies, equipment, and non-professional services (excluding public works), providing a three percent (3%) differential to qualified local vendors, consistent with applicable law.

ENVIRONMENTAL DETERMINATION



CITY COUNCIL AGENDA ITEM NO. 6.2
03/26/2026

This action is not a project under the California Environmental Quality Act (CEQA) and is therefore not subject to CEQA review

FISCAL IMPACT

Approval of this Ordinance adopting a Procurement Policy will not result in additional fiscal impacts to the City as it is intended to standardize the City's procurement processes.

ATTACHMENT(S)

1. Ordinance 2026-02 – An Ordinance of the City of Plymouth Adopting Procurement Policy CC-45
2. Procurement Policy CC-45
3. Resolution 2023-40 – Adopting CUPCCAA (approved by the City Council on October 12, 2023)

ORDINANCE 2026-02
AN ORDINANCE OF THE CITY COUNCIL OF
THE CITY OF PLYMOUTH ADOPTING PROCUREMENT POLICY CC-45

WHEREAS, Government Code sections 54201 through 54204 require cities to adopt Ordinances, policies, and procedures governing the purchase of supplies, equipment, and services; and

WHEREAS, the City of Plymouth (“City”) requires materials, supplies, equipment, services, professional services, and public works construction to carry out its mission and provide services to the public; and

WHEREAS, the City Council desires to ensure that public funds are expended responsibly, efficiently, and in compliance with applicable federal, state, and local laws; and

WHEREAS, the City Council previously adopted Resolution No. 2023-40 on October 12, 2023, electing to become subject to the California Uniform Public Construction Cost Accounting Act (Public Contract Code section 22000 et seq.) (“CUPCCAA”) governing the procurement of public works projects; and

WHEREAS, the proposed Procurement Policy establishes policies and procedures governing the procurement of goods, supplies, equipment, maintenance services, general services, professional services, and public works projects, including procurement procedures consistent with CUPCCAA; and

WHEREAS, the proposed Procurement Policy defines authority for the purchasing function, establishes thresholds and procedures for informal and formal bidding, ensures ethical procurement practices, and promotes fiscal accountability; and

WHEREAS, the proposed Procurement Policy includes a local business preference for goods, supplies, equipment, and non-professional services (excluding public works), providing a three percent (3%) differential to qualified local vendors, consistent with applicable law; and

WHEREAS, adoption of the Procurement Policy is not a “project” within the meaning of the California Environmental Quality Act (Public Resources Code section 21000 et seq.) and therefore is not subject to environmental review; and

WHEREAS, the City Council has reviewed the proposed Procurement Policy, held a first reading and introduction of this Ordinance at its regular meeting on March 26, 2026, and finds that the approval of this Ordinance adopting the Procurement Policy is in the best interest of the City.

NOW, THEREFORE, THE MAYOR AND CITY COUNCIL OF THE CITY OF PLYMOUTH DO HEREBY ORDAIN AS FOLLOWS:

1. Recitals. The above recitals are true and represent findings of the City Council.

2. Adoption of Procurement Policy. The Procurement Policy attached hereto as Exhibit “A” and incorporated herein by this reference, is hereby adopted in order for the City to adopt a comprehensive and uniform Procurement Policy.
3. Implementation. The City Manager is authorized and directed to implement the Procurement Policy and to take such administrative actions as are necessary to carry out its provisions.
4. Consistency with Law. In the event of any conflict between this Procurement Policy and applicable federal or state law, the provisions of such law shall control.
5. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance or the Procurement Policy is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions.

The City Clerk shall certify to the passage and adoption of this Ordinance and shall cause the same to be published in the manner required by law. This ordinance shall become effective thirty days (30) from and after its passage.

Approved on the 12th day of April, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Don Nunn, Mayor

ATTEST:

Victoria McHenry, City Clerk



PROCUREMENT POLICY		CC- 45
CITY POLICY	Effective Date: 04/12/2026	Revised Date: N/A

I. PURPOSE AND SCOPE

The Plymouth City Council recognizes the need for materials, supplies, equipment, and services for the City to carry out its mission. The purpose of this policy is to:

- A. Implement Council direction to seek out and stimulate competition;
- B. purchase personal property, materials, supplies, and services at a standard consistent with the required levels of quality;
- C. ensure that all qualified and responsible suppliers and bidders have an equal opportunity to do business with the City;
- D. utilize accepted public purchasing practices in the conduct of services;
- E. comply with all federal, state, and local laws; and
- F. conform to ethical business practices in all transactions.

This policy applies to all City departments, officials, executives, employees, interns, volunteers, contractors, vendors, suppliers, members of the public, and other persons participating in City programs and services.

II. POLICY

The City of Plymouth shall procure materials, supplies, and services in a manner that promotes competition, inspires good business relationships, and ensures the confidence of the public.

III. DEFINITIONS

- A. **Appropriation:** City Council approved revenue allocation through the budget process to make expenditures and incur obligations for specific City purposes. Expenditures may not legally exceed appropriations. The Council must approve any amendments to the total appropriations for a fund or transfers between funds. The Council must authorize supplemental budget appropriations from unanticipated revenues during the fiscal year.
- B. **Approval:** The signature from authorized personnel obligates the City to a purchase, contractual service agreement, or public project (i.e., Purchasing Agent, City Manager, or Council).
- C. **Authorization:** City Council expressed approval by ordinance, code, or policy to obligate the City to a purchase, contractual service agreement, or public project.
- D. **Contractual/Professional Service Agreements:** An agreement for the performance of services not provided by City personnel, excluding public works projects.

- E. **Cooperative Purchasing:** An arrangement in which multiple businesses combine their buying requirements into a single contract to aggregate demand to reduce costs. Government agencies often use these Agreements to reduce costs and streamline procurement processes.
- F. **Emergency:** An unforeseen circumstance in which an immediate purchase, service, or construction is necessary to avoid a substantial hazard to life, health, or property, a severe interruption of the operation of the City, or a department thereof.
- G. **Encumber:** Funds will be encumbered through the purchase requisition/purchase order process
- H. **Invitation to Bid:** A public announcement to companies and suppliers that the City is seeking bids for specific supplies, equipment, or services.
- I. **Lowest Responsive and Responsible Bidder:** The bidder who offers a responsive proposal at the most competitive price. NOTE: This is not necessarily the lowest *responsible* bidder. Responsibility pertains to whether a bidder has furnished, when requested, information and data to provide that the bidder's financial resources, production or service reputation, and experience adequate to make satisfactory delivery of specified supplies and equipment, services, or public projects to satisfy any provision of this policy.
- J. **Multi-Year Agreements:** Contracts that extend beyond 12 months from the date of execution.
- K. **Open Market Purchase:** The purchase of supplies and equipment, services, or the sale of surplus property without the need for soliciting bids or awarding to the lowest bidder.
- L. **Professional Services:** The specialized, short-term, or intermittent services that the City does not provide but are needed to conduct City business effectively. The services may include but not be limited to accounting, administration, architecture, custodial, economics, engineering, financial, insurance, labor relations, law, legislation, maintenance, mechanics, medicine, planning, science, technology, and other services which are incidental to the operation of the City.
- M. **Public Notice/Bid:** Notice of a solicitation by posting a pending procurement on the City's website and may include other information, such as publication in a newspaper, use of an electronic mailing list, or posting on one or more different websites.
- N. **Public Works Project:** a public works project is:
 - 1. Construction, reconstruction, erection, alteration, renovation, improvement, demolition, installation, and repair work involving any publicly owned, leased, or operated facility

2. Painting or repainting of any publicly owned, leased, or operated facility.
 3. In the case of a publicly owned electric utility system, “public project” shall include only the construction, erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.
 4. “Public project” does not include maintenance work. For purposes of this section, “maintenance work” includes all of the following:
 - i. Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
 - ii. Minor repainting.
 - iii. Resurfacing of streets and highways at less than one inch.
 - iv. Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
 - v. Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.
- O. **Purchase:** all obligations to disburse public funds except for personnel services. Purchases are limited to one of the following categories:
1. supplies and equipment,
 2. services, or
 3. public projects.
- P. **Purchase Order:** a document issued by the City that encumbers available appropriations to pay a contractor.
- Q. **Purchasing Agent:** the individual with the responsibility to authorize purchases. The City Manager acts as the purchasing agent for the City.
- R. **Request for proposal (“RFP”):** process in which the City asks suppliers to propose a scope of work for services needed and a plan to achieve a desired result at a fair and competitive price.
- S. **Request for Qualifications (“RFQ”):** process in which the City asks suppliers to submit qualifications related to a specific service.

IV. PROCEDURES

- A. General
- a. All purchases and the execution of contracts shall conform to this policy. Any employee who purchases, orders, or makes obligations contrary to this policy’s provisions shall be subject to discipline up to and including termination.
 - b. All purchases shall be per policies approved by the Council through budget

processes, ordinances, resolutions, grants, agreements, and donations. Accordingly, no employee shall purchase, provide notice of award, or execute a contract, until the approving authority has determined that the appropriation is sufficient and approves the transaction.

- c. All determinations and other written records about any solicitation or requisition of purchase shall be maintained by the City in a contract file determined by each department. The City shall retain all records as required by law or regulation but in no event less than the years indicated in the City Records Retention Policy.

B. Roles and Responsibilities

- a. Purchasing Agent - The City of Plymouth Purchasing Agent shall act in the City's best interest in a manner consistent with City rules, regulations, and policies set forth and all applicable law provisions.
- b. Employees - Employees are responsible for complying with this policy concerning procurement and purchasing. Employees shall report all violations to the Purchasing Agent or designee.

C. Purchasing Methods - All purchases shall be made in the name of the City using the following means:

- a. Employee-issued procurement cards (i.e., Credit Cards)
- b. Purchase orders
- c. The city-authorized charge accounts
- d. Reimbursement

D. Approval Authority and Limits

- a. Council-approved amounts in the annual budget for the purchase of specifically identified items of personal property or professional services shall constitute spending authority to the City Manager.
- b. All purchases shall meet the purchasing solicitation and approval requirements outlined herein before entering into the transaction.
- c. Approval Authority for procurement of services, supplies, or other property:
 - i. Up to \$25,000: City Manager
 - ii. \$25,001 or more: City Council

E. Approval Authority and Limits (Emergency):

- a. The following personnel have the authority to approve emergency purchases or repairs for the continuing operations of the City in the event of an emergency without following the solicitation requirements outlined below.
 - i. Up to \$25,000: City Manager
 - ii. \$25,001 or more: City Council

F. Multi-Year Agreements:

- a. Multi-year agreements shall be included in the approved budget.
- b. All multi-year agreements shall be reviewed and approved by the City Manager for budget compliance and the City Attorney for legal compliance.
- c. Staff has the authority to approve multi-year agreements if the cumulative cost of

the agreement is within their approving threshold limit.

- i. For example, the City Manager may approve a three-year agreement for \$4,000 per year (\$24,000 total, which is under the \$25,000 authorization limit).

G. Sole Source/Standardization Purchase: Pursuant to Public Contract Code 3400: A purchase accomplished through solicitation or acceptance of a proposal from only one source A sole source procurement must include documentation regarding why only one supplier is acceptable. The City may use sole source purchases when the following circumstances apply:

- a. Inadequate Competition: After soliciting several sources, competition is determined inadequate.
- b. Patents or Restricted Data Rights: Patent or data rights restrictions preclude competition.
- c. Standardization and Substantial Duplication Costs: In the case of a follow-on contract for the continued development or production of highly specialized professional services, equipment, and materials, when it is likely that award to another contractor would result in substantial duplication of costs that are not expected to be recovered through competition.
- d. Unacceptable Delay: In the case of a follow-on contract for the continued development or production of highly specialized professional services, equipment, and materials, when it is likely that award to another contractor would result in unacceptable delays in fulfilling the City's needs.
- e. Unique Capability or Availability: The supplier demonstrates a unique or innovative concept or capability unavailable from another source. A unique or innovative concept means a new, novel, or changed concept, approach, or method that is the product of original thinking, the details of which are kept confidential or are patented or copyrighted and are available to the City only from one source and has not in the past been available to the City from another vendor.

V. SOLICITATION TYPES

A. Request for Qualification

- a. Staff may use the Request for Qualification ("RFQ") process as a pre-qualification for a competitive bid. Only those bidders who successfully respond to the RFQ and

meet the qualification criteria will be invited to the Request for Proposal (“RFP”) process. An RFQ may make the solicitation process more efficient as there will be fewer responses, and all the bidders will be qualified. This two-stage approach is not required for every RFP. The approving authority will determine if this extra step helps streamline the solicitation process and to gather information about candidates for future use.

- b. An RFQ may also be used for projects or services that are not well defined, are unusual, or are exceptionally complex, and flexibility is needed to establish the scope of work; for this process, personnel shall perform the following steps:
 - i. Personnel shall issue a public notice outlining a preliminary scope of work and the applicable contractual terms and conditions, including any unique capabilities or qualifications that will be required of the contractor.
 - ii. Personnel must use the City’s RFQ template.
 - iii. There shall be no public opening of RFQ proposals, and the contents of all submissions shall remain confidential. The proposals shall be open for public inspection after contract execution, except for information identified by the proposer as confidential or proprietary information and determined by the City Attorney to be confidential or proprietary information.
 - iv. Proposals received after the date and time specified in the RFQ may not be accepted.
 - v. If provided for in the RFQ, the approving authority may conduct discussions with responsible proposers. The purpose of the talks is for clarification to ensure complete understanding and accuracy of responses to the requirements in the request for proposals. Proposers shall then have an opportunity to revise their proposals before the contract award for the City to obtain the best and final proposals. In conducting discussions, the City may not disclose any information derived from proposals submitted by competing proposers.
 - vi. The approving authority shall evaluate the final proposals based on criteria contained in the RFQ and shall rank in order of preference the most qualified proposers.
 - vii. The approving authority may request the best and final offers from one or more proposers and negotiate contracts with the highest-ranked proposer or proposers.
 - viii. The City shall award the contract to the highest-ranked proposer with whom a satisfactory agreement has been negotiated. If the City cannot reach an acceptable contract with a vendor, negotiations may be terminated, and the RFQ process may start over.
 - ix. If, at any time during the process, the approving authority determines that only one proposer is fully qualified or that one proposer is significantly more capable than the other proposers under consideration, the City Manager may negotiate a contract with that proposer.
 - x. Multiple contract awards may be made under a single RFQ if the request

- for proposals provides for multiple contract awards.
- xi. RFQs shall be evaluated based on the criteria stated within the proposal.

B. Request for Proposal

A Request for Proposal (“RFP”) is a formal, competitive solicitation process for purchasing supplies, equipment, or services. An RFP is used when the City cannot precisely set forth its needs. Rather than including specifications, the City shall provide vendors a statement of work and the vendors are then asked to propose solutions. The RFP will detail what items the vendors are to submit, the qualifications of the proposer, the cost of their proposals, how the City will evaluate the proposals, select the vendor, and develop the contract. The RFP award is based upon various factors, including the lowest price, expertise of the proposer, and technical superiority of the proposal as compared to the other proposals submitted to the City. Proposals in response to an RFP are subject to negotiation after they have been submitted to the City.

- a. Personnel shall issue a public notice outlining the scope of work and the applicable contractual terms and conditions, including any unique capabilities or qualifications that will be required of the contractor.
- b. Personnel must use the City’s RFP template.
- c. It is the City’s practice to post the RFP for a minimum of ten (10) business days.
- d. There shall be no public opening of RFP proposals, and the contents of all submissions shall remain confidential. The proposals shall be open for public inspection after contract execution, except for information identified by the proposer as confidential or proprietary information and determined by the City Attorney to be confidential or proprietary information.
- e. Proposals received after the date and time specified in the RFP shall not be accepted.
- f. If provided for in the RFP, the approving authority may conduct discussions with responsible proposers. The purpose of the talks is for clarification to ensure complete understanding and accuracy of responses to the requirements in the request for proposals. Proposers shall then have an opportunity to revise their proposals before the contract award for the City to obtain the best and final proposals. In conducting discussions, the City may not disclose any information derived from proposals submitted by competing proposers.
- g. The approving authority shall evaluate the final proposals based on criteria contained in the RFP on a best-value basis. It shall rank in order of preference the most qualified proposers. The approving authority, or designee, may request the best and final offers from one or more proposers and negotiate contracts with the highest-ranked proposer or proposers.
- h. The contract shall be awarded to the highest-ranked proposer with whom a satisfactory agreement has been negotiated. If the City cannot reach an acceptable contract with a vendor, negotiations may be terminated, and the RFQ process may start over.
- i. If, at any time during the process, the approving authority determines that only one proposer is fully qualified or that one proposer is more highly skilled than the

others under consideration, the City Manager may negotiate and award a contract to that proposer.

- j. Multiple contract awards may be made under a single RFP if the request for proposals provides for multiple contract awards.
- k. RFPs shall be evaluated based on the criteria stated in the proposal.
- l. Invitation to Bid
 - i. In the context of goods, materials, or non-professional services, City staff may utilize an Invitation to Bid process.

C. Invitation to Bid (ITB)

- a. ITBs should be used for purchases of materials, services, and equipment that must meet City specifications. These ITBs shall be awarded to the bidder presenting either the “best value” to the City or on the basis of the lowest responsive and responsible bidder. The basis for award shall be set forth in the ITB documents.
- b. Notice Inviting Bid (NIB): When the materials, supplies, or services are to be secured through the formal bidding process, the approving authority shall give notice of the purchase(s) to be made or services to be acquired, inviting sealed bids. The notice requesting proposals or bids shall meet, at a minimum, the following requirements:
 - i. The City shall place an ad in a newspaper of general circulation in the City. The publication or posting of the notice shall be at least ten business days before the date of opening the bids or proposals.
 - ii. The ad shall state the service, materials, supplies, or personal property to be obtained to enable bidders to know with reasonable accuracy the personal property, materials, supplies, or services sought.
 - iii. Specify any applicable surety requirements.
 - iv. Identify where and when specifications can be obtained.
 - v. Specify the deadline to submit proposals or bids.
 - vi. Contain notice that all submittals shall be sealed.
 - vii. Specify when, where, and how to submit proposals or bids.
 - viii. Include the date and time for opening bids.
 - ix. Identify the contact person and phone number.
- c. Bidder Security: All bids shall be presented under sealed cover and accompanied by one of the following forms of bidder’s security:
 - i. Cash.
 - ii. Cashier’s check made payable to the City.
 - iii. A certified check made payable to the City.
 - iv. A bidder’s bond executed by an admitted surety insurer made payable to the City.
 - v. Acceptable surety shall not exceed 10% of the aggregate amount of the Bid: If the bidder to whom the contract is awarded fails or neglects to enter into the contract and file the required performance bond after 20 days of

notification of award. In that case, the bid security shall be forfeited, and the City Manager shall draw the money due on such bid security and deposit it in the City's name.

- d. Opening and Public Record: Bids shall be opened in public at the time and place stated in the public notice. Staff shall prepare and present a tabulation of all bids to the Council.
- e. Award of Bid: The City should award the contract to the lowest responsible bidder except as otherwise provided in the State Public Contract Code.
- f. Successful Bidder: Upon bid award, the successful bidder shall submit the following:
 - 1. Performance Bond and Payment Bond equal to one hundred percent (100%) of the contract price.
 - 2. Proof to the satisfaction of the City of appropriate insurance coverage, such as a Comprehensive General Liability policy, a Professional Errors and Omissions policy, or a Workers' Compensation policy, depending upon the nature of the services, materials, or personal property requested.
 - 3. Proof to the satisfaction of the City of possession of all appropriate and required licenses or governmental permits to perform the work requested.
- g. No Successful Bidders: If a competitive bid process results in no successful bidders, personnel shall reevaluate the scope of service and conduct a second competitive bid. If time or resources do not allow for a second competitive bid, the approving authority may authorize personnel to execute an informal request.

VI. SUPPLIES, GOODS, EQUIPMENT, MATERIALS, AND NON-PROFESSIONAL SERVICES

Procurements of Supplies, Goods, Equipment, Materials, and Non-Professional Services

- a. Supplies, Goods, or Equipment: shall mean those regularly purchased and consumed by the City. These items include, but are not limited to, office supplies, janitorial supplies, building and maintenance materials and supplies, asphalt, fertilizers, chemicals, pipes, fittings, etc. This shall also mean mechanical implements and apparatus used in an operation or activity, such as motors, pumps, and rolling stock. Equipment shall include capitalized fixed assets and items entirely expensed in the year purchased.
- b. No Bids or Quotes Strictly Required: The City encourages but does not require

written quotes or bids to purchase one-time supplies, goods, equipment, or services under \$2,500.

- c. Informal Solicitation: personnel must obtain informal written bids/ proposals / quotes for purchasing one-time supplies, goods, equipment, or services for \$2,501 to \$25,000.
 - i. The department making the purchase shall solicit the quotations by written (including email) or verbal request to prospective vendors.
 - 1. City shall attempt to obtain at least three (3) quotes, but the failure to obtain three quotes will not limit City's ability to enter into contracts under this section.
 - ii. For purchases between \$2,501 and \$25,000 a Purchase Order or Contract is required.
- d. Formal Solicitation: personnel must obtain written bids or proposals for the purchase of supplies, goods, equipment, or services that are \$25,001 or more or are for a multi-year contract. Formal Solicitations are performed through a Invitation to Bid (ITB) or Request for Proposal (RFP) process. Award will be determined on the basis of award set forth in the solicitation documents, either best value to the City or lowest responsive and responsible bidder. Procurements greater than \$25,001 shall require a contract.
- e. Personnel will conduct procurement transactions in a manner providing full and open competition. Some of the situations considered to be restrictive of the competition included, but not limited to:
 - iii. Unreasonable requirements are placed on firms for them to qualify to do business.
 - iv. Unnecessary experience and excessive bonding requirements.
 - v. Noncompetitive pricing practices between firms or between affiliated companies.
 - vi. Noncompetitive award to any person or firm on retainer contracts.
 - vii. The specification of only a brand name product without listing its salient characteristics and not allowing a similar product to be offered.
 - viii. Exclusionary or discriminatory specifications.
 - ix. Any arbitrary action in the procurement process.
- f. **Single transactions shall not be split into two or more transactions to evade the solicitation requirements outlined in this policy.**
- g. Many businesses provide discounts for bulk purchases. Personnel should consolidate purchases whenever possible to receive such discounts. Personnel should consolidate City purchases with other departments, divisions, and sections when possible.

- h. The approving authority may cancel a solicitation when cancellation is in the City's best interests and may reject, in whole or in part, any or all offers for a solicitation.

VII. PROFESSIONAL SERVICES

A. Purchasing and Contracting for Professional Services

i. Professional services are those services provided by any specially trained and experienced person, firm, or corporation for services and advice in those areas including, but not limited to, architectural, environmental, land surveying, financial, economic, accounting, engineering, legal, construction management, or administrative matters. These services shall be procured on the basis of demonstrated competence and qualifications for the types of services to be performed and at fair and reasonable prices to the City.

ii. The City does not strictly require competitive solicitation for the procurement of professional services that involve specialized skill, training, expertise, use of professional judgment or discretion, and/or a high degree of creativity. Still, the selection of any professional services must be on the basis of demonstrated competence and qualifications at fair and reasonable prices.

iii. When prudent, the City will use the RFP process to ensure that the City receives the desired service on the most favorable terms or for the best value. While the City is not specifically required to issue RFPs for professional services, it has established this process to ensure that the City obtains qualified and necessary professional services as economically as possible.

1. For purchases of Professional Services less than \$25,000, no quotes or solicitation procedures are required. The City will endeavor to obtain the best value through competitive solicitations as circumstances permit.

2. For purchases of Professional Services between \$25,000 and \$100,000 the City shall attempt to obtain at least three (3) written quotes, but the failure to obtain three quotes will not limit the District's ability to enter into contracts under this section.

3. For Professional Services of \$100,001 or greater, the District shall procure those services pursuant to a formal RFP.

VIII. Procurement Table – Goods, Materials, Equipment, Services (Professional & Non-

Professional)

The following table summarizes the relevant purchase amounts, bid type, contract type, and the approval levels for goods, materials, equipment, professional and non-professional services. To the extent that any ambiguity exists between this table and the text of this Policy, the express language of the Policy will control.

Procurement Table – Goods, Services, Professional Services				
Purchase Type	Purchase Amount	Bid Type	Contract Type	Approval Level
Goods/ Supplies, Equipment or Non-Professional Services	\$0 - \$2,500	No Quotes, Written ITBs or RFPs explicitly required	Purchase Order	City Manager
Goods/ Supplies, Equipment or Non-Professional Services	\$2,501 - \$25,000	Solicitation of 3 Quotes	Purchase Order or Contract	City Manager (up to \$25,000) City Council (\$25,001+)
Goods/ Supplies, Equipment or Non-Professional Services	\$25,001+	Written ITBs and/or RFPs	Contract	City Council
Professional Services	\$0-25,000	No IQs or RFPs explicitly required.	Contract	City Manager
Professional Services	\$25,001 - \$100,000	Solicitation of 3 Quotes	Contract	City Council
Professional Services	\$100,001+	RFPs	Contract	City Council

**Award of Professional Services shall be based on demonstrated competence and qualifications.

***Award of Procurements for Goods, Services and Non-Professional Services shall be on the basis of best-value or lowest responsive and responsible bidder, as set forth in the solicitation documents.

IX. PUBLIC WORKS (CONSTRUCTION) PROCUREMENT

A. Public Projects

a. The Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code section 22000 et seq., establishes an alternative set of bidding and accounting procedures for local agencies that choose to participate. The Act permits agencies that have opted in to perform certain public works projects with their own workforce, up to specified monetary thresholds, provided they follow the cost accounting procedures set forth in the Act.

b. The City of Plymouth elected to participate in the Act by formally notifying the State Controller and adopting the Act on October 12, 2023. The Act supersedes only the bidding procedures for public projects. All other contracting requirements of the Public Contract Code remain applicable. Contractors for public projects, as defined, shall be procured in accordance with the contracting procedures set forth in the Act (Section 22030 et. seq. of the Public Contract Code) as it may be amended from time to time.

c. The procedures set forth in this section shall apply to the procurement of “public projects” defined as any of the following:

1. Construction, reconstruction, erection, alteration, renovation, improvement, demolition, installation, and repair work involving any publicly owned, leased, or operated facility.
2. Painting or repainting of any publicly owned, leased, or operated facility.
3. In the case of a publicly owned electric utility system, “public project” shall include only the construction, erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.

d. “Public project” does not include maintenance work. For purposes of this section, “maintenance work” includes all of the following:

1. Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
2. Minor repainting.
3. Resurfacing of streets and highways at less than one inch.
4. Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
5. Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.

e. For purposes of this section, “facility” means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (5) of subdivision (2) above, real property, streets and highways, or other public work improvement.

f. **It is improper to split or separate any project into smaller projects to evade City awards or competitive bidding processes.**

B. No Formal or Informal Bidding Required (Projects less than \$75,000):

Contracts for public projects below the relevant bidding thresholds under the Act for formal or informal bidding, as they may be amended from time to time, may be done pursuant to force account or negotiated contract. As of January 1, 2025 this threshold was \$75,000. Nothing in this section shall prohibit the City from using either informal bid processes or formal bid process for projects that fall below the relevant threshold under this section.

C. Informal Bidding (Between \$75,000 and \$220,000)

- i. When a public project is to be performed which qualifies for informal bidding under the Act, a notice of such project shall be given as follows, except where the product or service is proprietary:
 - a. Mailed notices shall be given to all construction trade journals specified by the Commission for the receipt of such a notice for Amador County; or
 - b. Additional notices posted on the City website or delivered through an electronic bidding system to other contractors, may, in the discretion of the City, be given.
- ii. If the product or service to be acquired is proprietary in nature, such that it can only be obtained from a certain contractor or contractors, notice inviting bids may be sent only to such contractor or contractors.
- iii. All mailing, emailed, City website postings, and electronic bidding system notices to contractors and construction trade journals shall be completed not less than 10 calendar days before bids are due.
- iv. The notice shall describe the project in general terms, how to obtain more detailed information about the project and shall state the time and place for submission of bids.
- v. If all bids received are in excess of the amount of two hundred twenty thousand dollars (\$220,000) as may be amended from time to time, the City Council may, by adoption of a resolution by a four-fifths vote, award the contract, at two hundred thirty-five thousand dollars (\$235,000) or less, to the lowest responsible bidder, if it determines the cost estimate of the Authority was reasonable.

vi. Award of a project procured pursuant to this section shall be made to the lowest responsible bidder submitting a responsive bid.

D. Formal Bidding (for Construction Projects \$220,000 or More)

- i. When a public project is to be performed which qualifies for formal bidding under the Act, notice of such project shall be given as follows except where the product or service is proprietary:
 - a. A notice shall be published at least 14 calendar days before the date of opening of the bids in a newspaper of general circulation, printed and published in the jurisdiction of the City. In addition, notice may also be published on the City website or through an electronic bidding system.
 - b. The notice inviting formal bids shall also be sent to all construction trade journals specified by the Commission for the receipt of such notice for Amador County at least 15 calendar days before the date of opening the bids.
 - c. Additional notices to other contractors and/or trade journals may, in the discretion of City, be given.
- i. If the product or service to be acquired is proprietary in nature such that it can only be obtained from a certain contractor or contractors, notice inviting bids may be sent only to such contractor or contractors.
- ii. The notice shall distinctly describe the project, describe how to obtain more detailed information about the project, and shall state the time and place for submission of bids.
- iii. **Award of the contract procured pursuant to this section shall be made to the lowest responsible bidder submitting a responsive bid.**
- iv. If two or more bids are the same and the lowest, the City may accept the one it chooses.
- v. The City Manager or the City Council may, in their respective discretion, reject all bids and proceed as authorized by the Act.

E. Formal & Informal Bidding Miscellaneous Requirements.

- i. Plans and Specifications: Before soliciting any contract for a construction project, the City shall prepare full, complete, and accurate plans and specifications providing adequate direction to enable any contractor or builder to carry them out. Plans and specifications shall sufficiently define the details of the work, which affects costs, to

apprise bidders of all the essential and substantial parts of the work and enable them to know with reasonable accuracy the outlay they will have to make in performing the work to be contracted for.

ii. Bidder Security:

a) All bids for construction projects shall be presented under sealed cover and accompanied by one of the following forms of bidder's security:

(a) Cash.

(b) Cashier's check made payable to the City.

(c) A certified check made payable to the City.

(d) A bidder's bond executed by an admitted surety insurer made payable to the City.

b) Acceptable surety shall not exceed 10% of the aggregate amount of the Bid: If the bidder to whom the contract is awarded fails or neglects to enter into the contract and file the required performance bond after 20 days of notification of award. In that case, the bid security shall be forfeited, and the City Manager shall draw the money due on such bid security and deposit it in the City's name.

iii. Opening and Public Record: Bids shall be opened in public at the time and place stated in the public notice. Staff shall prepare and present a tabulation of all bids to the Council.

iv. No Successful Bidders: If a competitive bid process results in no successful bidders, personnel shall reevaluate the scope of service and conduct a second competitive bid. If time or resources do not allow for a second competitive bid, the approving authority may authorize personnel to execute an informal request.

v. Contract: It is the City's practice for the Council to delegate signing authority to the City Manager for public project contracts awarded by the Council.

vi. Contract Change Orders: The Council authorizes the City Manager to perform change orders up to the contingency amount, as outlined in the bid award staff report. To alleviate administrative costs, delay of work, and work extensions, the City Manager is authorized to approve change orders up to \$10,000, all within the total amount of the Council approved contingency. Change orders cannot change the scope of the approved project.

vii. Council Actions: Staff shall prepare a staff report to request the following Council actions:

1. Award of Bid.

2. Approval of contract change orders beyond amounts authorized in bid award.

3. Acceptance of Notice of Completion for public projects.

viii. Public Project Administration: Per Public Contract Code, all public projects shall have an alphabetical filing system containing the following filing categories: Accounting, Contract & Bid Documents, Construction, Consultants, Design Correspondence, Drawings, Environmental Documents, Permits, Photos, Planning, Specifications, and Submittals. At a minimum, files shall contain Award of Bid Staff Reports, Bid Notices, Notice of Completion, contracts, Permits, Progress Payments, Change Orders w/ supporting documentation, Change order summary sheets, Insurance documents, Bonds, Preliminary notices, Inspections, Certified Payroll Information

F. Public Works Emergency Pub. Contract Code, § 22050

(a)(1) In the case of an emergency, the City, pursuant to a four-fifths vote of its City Council, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts.

(2) Before the City takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency.

(b)(1) The City Council, by a four-fifths vote, may delegate, by resolution or ordinance, to the appropriate county administrative officer, city manager, chief engineer, or other nonelected agency officer, the authority to order any action pursuant (a)(1).

(2) RESERVED

(3) If a person with authority delegated pursuant to paragraph (1) or (2) orders any action specified in paragraph (1) of subdivision (a), that person shall report to the City Council, at its next meeting required pursuant to this section, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action is necessary to respond to the emergency.

(c)(1) If the City Council orders any action specified in subdivision (a), the City Council shall review the emergency action at its next regularly scheduled meeting and, except as specified below, at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action. If the City Council meets weekly, it may review the emergency action in accordance with this paragraph every 14 days.

(2) If a person with authority delegated pursuant to subdivision (b) orders any action specified in paragraph (1) of subdivision (a), the City Council shall initially review the emergency action not later than 7 days after the action, or at its next regularly scheduled

meeting if that meeting will occur not later than 14 days after the action, and at least at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless a person with authority delegated pursuant to subdivision (b) has terminated that action prior to the City Council reviewing the emergency action and making a determination pursuant to this subdivision. If the City Council meets weekly, it may, after the initial review, review the emergency action in accordance with this paragraph every 14 days.

(3) When the City Council reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts.

X. ADMINISTRATIVE PROCEDURES

A. Requisitions and Purchase Orders

- a. Designated personnel from each department will create a purchase order within the City's Finance system for all purchases as described below. The purchase order must contain a completed Purchase Request Form and copies of quotes or bids, as described herein.
- b. A purchase of \$500 or less does not require a purchase order or a Purchase Request Form; however, all purchases must be approved by the Purchasing Agent.
- c. A purchase order is required for all purchases over \$500.
- d. A Purchase Request Form is required with purchase orders over \$2,000 and must be approved by the approval authority before the purchase is made. The Purchase Request form date should be before the invoice date. An exception to the Purchase Request Form date before the invoice date shall be only allowed in case of emergency purchases as approved by the proper approval authority.
- e. A purchase order is encouraged but not required when an approved contract is in place for purchasing goods and services established between a vendor and City. Purchases covered by contracts will follow the same approval thresholds as purchase orders. When invoices are received from the vendor, the assigned contract purchase order number must be written on the invoice. When an invoice is processed, the contract amount will be drawn down by the invoice amount.
- f. A purchase order is not required when payments are made for goods or services needed to conduct the day-to-day business. For example, utility charges, leases, insurance or risk management claims, workers' compensation claims, permits, debt service payments, legal fees, employee benefits, etc.
- g. Types of Purchase Orders
 - i. Standard purchase orders are issued, and an order is placed for specific items after the appropriate solicitation and requisition process is completed.
 - ii. Blanket purchase orders may be issued for vendors from whom the City

regularly purchases items of a small quantity and low unit cost.

A. Year-End Processing of Purchase Orders

- a. To close the City's books on time, the Finance Division will send out a Year-End Purchasing Memo to all personnel indicating the deadlines and exceptions for creating purchase orders in the last month of the fiscal year.

B. Purchasing Used Supplies and Equipment

- a. Previously owned equipment and other used items present unique comparison-shopping problems. Accordingly, alternative means of establishing market value need to be considered on a case-by-case basis. Such means may include "blue book" values and public auctions.

C. Equal Employment Opportunity/Affirmative Action - All procurement using federal funds requires all interested vendors to certify the following:

- a. That the vendor does not discriminate against any employee or applicant for employment because of race, religion, sex, age, creed, color, disability, or national origin;
- b. The vendor complies with all Executive Orders and Federal, State, and local laws regarding fair employment practices and non-discrimination in employment

D. Solicitation and Utilization of Disadvantaged Business Enterprises

- a. For all procurement related to construction, equipment, services, and supplies using Federal funds, the City shall comply with the applicable agency requirements for utilizing small, minority, and women business enterprises as defined in 49 CFR Part 26.
- b. The City will ensure that sub-recipients, loan recipients, and prime contractors under these federally funded programs comply with the applicable agency requirements. In addition, the City shall make good faith efforts to solicit and utilize small businesses, minority-owned firms, and women's business enterprises (collectively Disadvantaged Business Enterprises or DBEs).
- c. Examples of good faith efforts include, but are not limited to, the following:
 - i. Ensuring DBEs are fully aware of contracting opportunities practicable through outreach and recruitment activities.
 - ii. Making information on forthcoming opportunities available to DBEs and time frames for contacts and establishing delivery schedules, where the requirements permit, in a way that encourages and facilitates participation by DBEs in the competitive process.
 - iii. Considering in the contracting process whether firms competing for large contracts could subcontract with DBEs.
 - iv. Encouraging contracting with a consortium of DBEs when a contract is too large for one of these firms to handle individually.
 - v. Using the services and assistance of the Small Business Association and the Minority Business Development Agency of the Department of Commerce

- or equivalent state or local agencies.
- vi. If the prime contractor awards a subcontract, requiring the prime contractor to make the same good faith efforts listed above.

E. Conflict of Interest

- a. Council Members and City personnel shall not participate in the selection, award, or administration of a contract if a conflict of interest, real or apparent, would be involved.
 - i. Such a conflict would arise when any previously listed has a financial or other interest in the firm selected for award.
 - ii. In cases where there may be a direct or indirect benefit, the Council Member is responsible for reporting such benefit to the Council in writing.
 - iii. If anyone fails to report such benefit, they will be subject to any disciplinary proceeding deemed appropriate by the Council, including possible dismissal.
- b. Council Members and City personnel are subject to the conflict-of-interest laws of the State of California. Anyone who violates the standards of the law shall be subject to the penalties, sanctions, or other disciplinary actions provided for therein.
- c. Council Members and City personnel shall not solicit, demand, or accept from any person, contractor, potential contractor, or potential subcontractors, anything of a monetary value, including gifts, gratuities, and favors, except as the receipt and reporting of gifts are permitted by The Political Reform Act (Government Code Section 81000, et.seq.). Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by the City, including possible dismissal.
- d. Council Members and City personnel shall not use confidential information for actual or anticipated personal gain or the actual or anticipated personal gain of any other person related to them by blood, marriage, or common commercial or financial interest. Anyone failing to adhere to the above will be subject to any disciplinary proceeding deemed appropriate by the City, including possible dismissal.
- e. In recognition that some vendors, as their company policy for purposes of product promotion and client relations, may extend specific discounts or other benefits to employees of their clients, this section is intended to prevent even the appearance of conflict between what is best for the City and what may be good for employees of the City. It is not permissible to accept less than the best deal for the City because of discounts or other benefits accruing to employees.
- f. The City will not recognize and participate in vendor programs for employees unless all the points below apply:
 - i. Any employee discount or other benefit shall not be a factor in the selection of a vendor. Ideally, decision-makers shall not even know of such vendor programs.
 - ii. Any employee discount or other benefit shall accrue to all employees in

equal measure.

- iii. Decision makers shall comply with the Conflict of Interest policy and the Fair Political Practices Commission's ("FPPC's") Conflict of Interest procedures regarding the disclosure of gifts.

F. Debarment and Suspended Parties

- a. The City will not solicit or accept offers from, give awards to, or consent to subcontracts with contractors or vendors who are debarred or suspended from government contracting and government-approved subcontracting.

G. Use of State and Federal Grant Funds

- a. The City may receive funds through a state or federal grant process. To ensure sound accounting practices, provide consistency in the administration of grants, and be compliant with all laws, rules, and regulations involving the use of state and federal grant revenue, it is imperative and incumbent upon any person who is purchasing items using grant revenue to be aware of all provisions of the specific grant and follow all requirements, rules, and laws therein.
- b. City policy does not supersede any state statute, administrative rule, federal law, or regulation that may govern each specific grant program. The laws and regulations that must be complied with include, but are not limited to, the following:
 - i. California Local Assistance Procedures Manual (LAPM)
 - ii. California Labor Code
 - iii. Federal Grant Management OMB Circulars 48 and 49 Code of Federal Regulations (CFR)

XI. LOCAL BUSINESS PREFERENCE (Goods, Supplies, Equipment, Non-Professional Services, Non-Public Works)

A local business preference allows the City to promote local businesses, as well as benefit from enhanced economic activity as dollars re-circulate in the local economy by way of multiplier effects. Multiplier effects have been shown to benefit the community in the following ways:

- Direct effects: Benefits the local economy by directly investing money in a local business.
- Indirect effects: Occurs when money awarded to a local business results in inter-industry purchases of materials, supplies, goods and services. Another potential indirect effect is the increase in employment associated with greater workloads/demands.
- Induced effects: Increases in household income as a result of both the direct and indirect effects.

A. Percent Differential: Local vendors are granted a **three percent (3%)** differential in lieu of sales and transactions tax loss for the purchase of materials, supplies, equipment and

personal property. Prices, fitness, quality, delivery and service being equal, preference will be given to the local vendor, in the purchase of supplies and equipment.

B. This Local vendor preference shall not be granted for contracts involving public works, personal, professional, and consultant services, or as otherwise prohibited by law.

C. For the purposes of this section, “local vendor” means a business having its principal place of operation within the jurisdictional boundaries of the City and a valid business license.

D. For purposes of this section, when the City considers a local vendor’s bid, quote, or proposal in connection with the purchase of supplies and equipment, the local vendor’s bid shall be the bid amount after the applicable percent differential is applied.”

E. Public Contract Code § 22030 et seq., preempts local preference in regard to the procurement of goods and services for public works projects which requires the City to award to the lowest responsible bidder. This local preference policy shall not apply to public works projects.

RESOLUTION 2023-40

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLYMOUTH DECLARING THE CITY'S INTENT TO BECOME SUBJECT TO THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

THE CITY COUNCIL RESOLVES AS FOLLOWS:

SECTION 1. The City Council finds and declares as follows:

A. Pursuant to Public Contract Code §20160, et seq., general law cities in California must competitively bid all public projects in excess of \$5,000 in accordance with state-mandated formal bidding procedures.

B. In 1983, the California Legislature adopted the Uniform Public Contract Cost Accounting Act (commencing with Public Contract Code § 22000) to provide for a uniform cost accounting standard for construction work performed or contracted by local agencies and further providing an alternative method for bidding and awarding contracts for public projects.

C. Public Contract Code § 22030 provides that any city that desires to utilize the alternative procedures for bidding and contracting for public projects must elect, by resolution, to become subject to the uniform construction cost accounting procedures set forth in the Act and must notify the State Controller of its election.

D. The City desires to become subject to the uniform construction cost accounting procedures set forth in Public Contract Code §§ 22000, et seq.

E. Public Contract Code § 22034 requires each public agency that elects to become subject to the uniform construction cost accounting procedures to enact an informal bidding ordinance that complies with the requirements set forth in Public Contract Code § 22034.

F. The City is adopting an Ordinance enacting informal bidding procedures consistent with the Uniform Public Construction Cost Accounting Act.

SECTION 2. The City Council of the City of Plymouth elects under Public Contract Code § 22030 to become subject to the uniform construction accounting procedures set forth in Public Contract Code § 22010, et seq.

SECTION 3. The City Clerk is directed to inform the California State Controller forthwith of the City's election to become subject to the Uniform Public Construction Cost Accounting Act.

SECTION 4. This Resolution does not affect any penalty, forfeiture, or liability incurred before, or preclude prosecution and imposition of penalties for any violation occurring before, this Resolution's effective date. Any such amended part will remain in full force and effect for sustaining action or prosecuting violations occurring before the effective date of this Resolution.

SECTION 5. If any part of this Resolution or its application is deemed invalid by a court of competent jurisdiction, the City Council intends that such invalidity will not affect the effectiveness of the remaining provisions or applications and, to this end, the provisions of this Resolution are severable.

SECTION 6. To the extent that any other Resolution pertaining to the City's election to become subject to the Uniform Public Construction Cost Accounting Act is incorporated into this Resolution, it is superseded in its entirety.

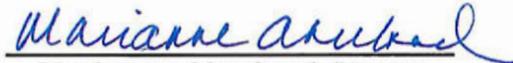
SECTION 7. Electronic Signatures. This Resolution may be executed with electronic signatures in accordance with Government Code § 16.5. Such electronic signatures will be treated in all respects as having the same effect as an original signature.

SECTION 8. The Mayor is hereby authorized to affix her signature to this Resolution signifying its adoption by the City Council of the City of Plymouth, and the City Clerk, or her duly appointed deputy, is directed to attest thereto.

SECTION 9. This Resolution will become effective immediately upon adoption.

Passed and adopted this 12th day of October 2023 by the following vote:

AYES:	Marianne Akerland, Doug Sim, Michael McLaughlin, Keith White
NOES:	None
ABSTAIN:	None
ABSENT:	None


Marianne Akerland, Mayor

ATTEST:


Victoria McHenry, Deputy City Clerk

7.1



CITY COUNCIL AGENDA ITEM NO. 7.1

03/26/2026

SUBJECT: FY 2025-26 Mid-Year Budget and General Fund Forecast Update

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, City Manager

TITLE

RECEIVE MID-YEAR BUDGET UPDATE FROM FINANCE DIRECTOR ANDY HEATH AND CONSIDER APPROVAL OF RESOLUTION NO. 2026-04 INCORPORATING BUDGET UPDATE AND FUND BALANCE PROJECTIONS INTO FISCAL YEAR 2025-2026 BUDGET

BACKGROUND

On September 25, 2025, staff presented a Proposed Budget to the City Council which was ultimately adopted for the fiscal year beginning July 1, 2025. The FY 2025-26 Adopted Budget for the General Fund was "balanced", and at the time of approval anticipated a \$5,063 surplus to reserves under given budgetary assumptions.

As a means to provide the City of Plymouth with an update to the budget picture of all funds for the first eight months of the fiscal year, staff has prepared a Mid-Year Budget update. The Mid-Year Budget update focuses on management's assessment of overall funding impacts likely to result over the balance of the current fiscal year to maintain existing service levels, while mitigating the potential impacts of economic and fiscal uncertainty due to inflationary impacts and mandated requirements. As the fiscal year has progressed there have been several changes impacting the budget as a whole which will be discussed herein.

This memorandum provides a snapshot of aggregated Mid-Year adjustments for all City funds as recommended for the balance of FY 2025-26. This memorandum also presents updates to the multi-year forecast for the City's General Fund. The information noted below will form the foundation for a PowerPoint presentation to be provided at the City Council Meeting.

DISCUSSION:

Discussion of the FY 2025-26 Mid-Year activity and update is facilitated by the fund schedules and detail accompanying this report. This report will focus on pertinent recommended changes to budgeted funds, which have been aligned into six defined groups. Revenue and expenditure schedules have been updated for each fund. Additionally, since the audits have not been completed for Fiscal Year 2021-22 and beyond, the Mid-Year update includes estimated revenue and expenditure data and projected fund balances likely to result for unaudited fiscal years.



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This Mid-Year report also includes an update to the City’s General Fund Forecast (presented with the General Fund below).

Fund groups discussed are as follows:

- General Fund
- Enterprise Funds
- Capital Projects Funds
- Special Revenue Funds – Misc. Operational
- Special Revenue Funds – Impact Fees
- Communities Facilities District (CFD) Funds

General Fund

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 Mid-Year Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 1,385,155	\$ 1,380,092
Estimated Balances on 6/30/2026	\$ 1,394,214	\$ 1,597,292
Recommended Mid-Year Adjustment	\$ 9,059	\$ 217,200

As indicated above, it is recommended that the City adjust originally budgeted General Fund revenues upward by \$9,059 and General Fund expenditures upward by \$217,200. Taking into account the recommended adjustments, the General Fund is now expected to need \$203,078 in reserves to balance the budget for FY 2025-26. Specific revenue and expenditure adjustments to the City’s General Fund at Mid-Year are noted below.

FY 2025-26 updated expected revenues of \$1,394,214 include the following noteworthy changes:

- Anticipated \$24,082 aggregate increase in property taxes based on initial payment received from the County;
- A \$3,500 increase in sales taxes based on collections to date, which are trending higher than the previous year;



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- A \$17,274 reduction in Transient Occupancy Taxes based on collections to date and the removal of Shenandoah Inn and lower collections from 49er Village Trailer Park);
- An \$11,200 reduction in anticipated building and development-related revenue collections based on permit revenues received to date;
- A \$4,050 increase in planning application and encroachment fees based on collections to date; and
- An increase of \$3,500 in swimming pool revenues based on prior year results.

Updated FY 2025-26 expected expenditures of \$1,597,292 (an increase of \$217,200 over the adopted budget) include the following adjustments as noted in the table below:

Appropriation	Adjustment	Reason / Rationale
511000 - General Administration	\$ 190,644	<ul style="list-style-type: none"> - Increase of \$33,625 to account for staff termination payouts - Increase of \$195,000 in expected City Attorney costs due to high usage of legal services during fiscal year - Reduction of \$15,900 in Information Technology costs based on activity to date - Reduction of \$17,500 in Contractual Services based on activity to date
514000 - Finance	(\$ 35,721)	<ul style="list-style-type: none"> - Decrease in Finance Budget due to lower anticipated staff and contractual service costs expected by year end
518000 - City Engineer	(\$ 23,500)	<ul style="list-style-type: none"> - Decrease in General Fund engineering costs based on activity to date and expectations by year-end
532000 - Public Works - Streets	\$ 32,246	<ul style="list-style-type: none"> - Increase in Public Works - Streets costs related to updated distribution of salaries subsequent to Public Works / staff reorganization
541000 - Building Regulation	\$ 20,419	<ul style="list-style-type: none"> - Increase in Building Regulation costs related to updated distribution of salaries subsequent to Public Works / staff reorganization



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Appropriation, cont.	Adjustment	Reason / Rationale
542000 - Planning	(\$ 17,875)	- Reduction in Planning costs related to updated distribution of salaries subsequent to Public Works / staff reorganization
551000 – Parks & Recreation	\$ 22,178	- Increase in Parks & Recreation costs related to updated distribution of salaries subsequent to Public Works / staff reorganization
554000 – Swimming Pool	\$ 23,008	- Increase in Swimming Pool costs to add additional part-time salaries expected to provide pool services; and based on prior year actual costs incurred

At the end of the current fiscal year, General Fund reserves are anticipated to be approximately \$1.87 million. Based on the recommended budgetary changes for both revenues and expenditures noted above, it is anticipated that the General Fund will use \$203,078 in reserves to balance the current year budget by year-end. This use of reserves follows an estimated use of \$313,073 in reserves for the fiscal year ended June 30, 2025 (FY 2024-25), which will be discussed in the forecast section below. Projected reserve levels as of the end of the fiscal year (June 30, 2026) assuming all revenues and expenditures, as adjusted, are realized include:

\$ 1,871,471 Undesignated Reserves

\$ 1,871,471 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.

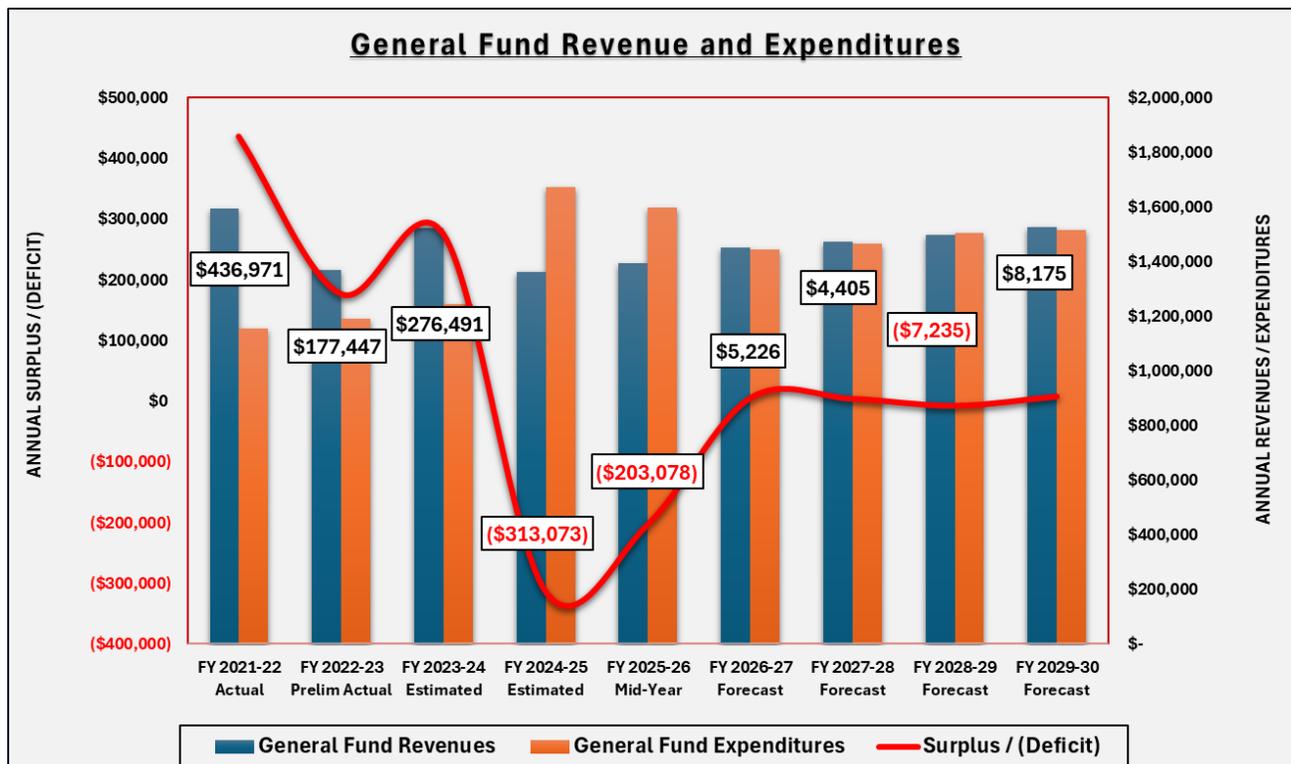


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The General Fund forecast has been developed to create a forward-looking, conservative baseline budgetary outlook for the City’s General Fund and related fund balance under a given set of revenue and expenditure growth assumptions. The forecast has 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 anticipated 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 Adopted Budget levels of service provided citywide.



As indicated in the model above, it is expected that the City’s General Fund will need \$203,078 in reserves to balance the FY 2025-26 Adjusted Mid-Year Budget.



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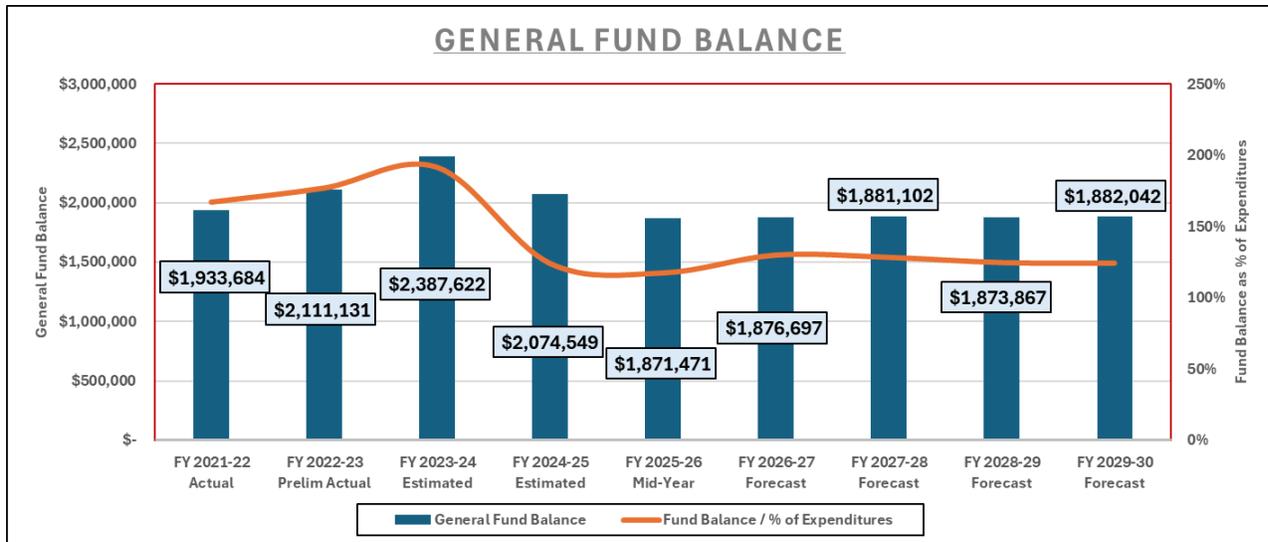
Furthermore, it is anticipated that the General Fund will use \$313,073 in reserves to balance the FY 2024-25 financial activity once all year-end adjustments are made and the fiscal year is closed out. When the FY 2024-25 budget was adopted, it was anticipated that \$69,852 in reserves would be required to balance the budget. The need for an additional \$243,221 in reserves expected for FY 2024-25 can be primarily attributed to the following:

- Higher-than-anticipated costs for salaries and benefits (~ \$77,000)
- Higher legal costs (~ \$74,000)
- Higher contractual services costs for Finance / Planning (~ \$45,000)
- Building and Grounds maintenance in Public Works (equipment replacement and City Hall Roof) (~ \$25,000)

Although it is expected that the City will use more than \$516,000 in combined reserves to balance the General Fund budgets for FY 2024-25 and FY 2025-26, steps have been taken to mitigate the exposure of using reserves in the future. A comprehensive staff reorganization approved with the adoption of the FY 2025-26 budget is currently in place, while staff continues to work to stay within budget parameters for controllable costs.

As noted in the forecast chart on the previous page, future budgets are all essentially balanced under a given set of assumptions used to prepare the forecast.

Forecast – General Fund Balance impacts:



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 stabilize between \$1.8 - \$1.9 million.



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This amount represents more than 150% of the expenditure base in the General Fund. The forecast will be discussed as part of the presentation to the City Council at the March 26, 2026, City Council meeting.

Enterprise Fund Budgets

Water Fund(s)

FY 2025-26 Water Fund Mid-Year Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 730,950	\$ 885,820
Estimated Balances on 6/30/2026	\$ 908,350	\$ 945,741
Recommended Mid-Year Adjustment	\$ 177,400	\$ 59,921

FY 2025-26 Water Fund revenues are currently projected to be approximately \$177,400 higher than amounts anticipated with the Adopted Budget, primarily due to higher collections of penalties revenues and wholesale water sales related to the building of the casino. FY 2025-26 Water Fund expenditures are expected to be approximately \$59,921 higher than those approved with the Adopted Budget based on increased allocations of staffing costs related to the Public Works reorganization. As has been the case over the recently completed three fiscal years, it is anticipated that the Water Fund will have \$37,391 more in expenditures than revenues collected, leading to an overall increase in the deficit fund balance (working capital) to approximately (\$272,088).

The Water Fund is expected to implement higher rates in the near future pursuant to a rate study which will help to assure the future fiscal sustainability of the Water Enterprise.

It is anticipated that the Water Fund(s) will have (\$272,088) 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)
15,108	Water CIP Fund (Fund 43)
5,941	Water Meter Maintenance Fund (Fund 44)
174,806	Arroyo Ditch Capital Improvements Fund (Fund 45)
<u>727,634</u>	Water Operating Fund (Fund 40)

\$ (272,088) Total Water Fund(s) Reserves

Wastewater (Sewer) Fund(s)

FY 2025-26 Wastewater Fund Mid-Year Budget:

	<u>Revenues</u>	<u>Expenditures</u>
FY 2025-26 Adopted Budget	\$ 684,520	\$ 742,042
Estimated Balances on 6/30/2026	\$ 722,157	\$ 697,076
Recommended Mid-Year Adjustment	\$ 36,637	(\$ 44,966)

FY 2025-26 Wastewater Fund revenues are currently projected to be \$36,637 higher than amounts projected with the Adopted Budget primarily due to higher Sewer Services revenues and wholesale septic sales. FY 2025-26 Wastewater Fund expenditures are recommended to be approximately \$44,966 lower than those expected when the budget was adopted primarily due to staffing costs savings. With these recommended changes, it is likely that the Wastewater Fund will experience a \$25,081 surplus by year end.

The Wastewater Fund continues the process of implementing higher rates pursuant to a rate study which will help to assure the future fiscal sustainability of the Wastewater Enterprise.

It is anticipated that the Wastewater Fund(s) will have \$1,782,192 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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\$ 1,011,429	Sewer Impact Fees Fund (Fund 51)
(14,043)	Sewer Planning & Feasibility Fund (Fund 52)
(63,701)	Wastewater Grants Fund (Fund 53)
<u>848,507</u>	Wastewater (Sewer) Operating Fund (Fund 50)
<u>\$ 1,782,192</u>	Total Wastewater Fund(s) Reserves

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 was not budgeted – *the transfer would amount to \$94,000 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 2025-26, the City will be submitting reimbursement requests to the State to receive funding from a Proposition 68 grant awarded to the City to pay for a portion of the McGee Park Project.



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Additionally, the TOT Streets and Promotions fund also allocated \$40,000 in available funding towards a comprehensive landscaping project for McGee Park. Assuming the only revenue sources of interest earnings (\$6,500) and the Proposition 68 Grant are 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 \$139,375 remaining in fund balance to carry over into next year.

Community Benefit Contribution Fund

The Community Benefit Fund (Fund) was established with the approval of the Zinfandel Development Agreement (DA) in March of 2012. The purpose as stated in the DA was to provide an ongoing source of funds for advancing projects and programs in the City of Plymouth. It also states that the City may seek contributions to the Fund from other major developments in the City.

Money deposited in the Fund may be used for the following:

- Providing loans to development impact mitigation program funds or other funds to advance planning or construction of projects;
- Providing loans for reimbursing costs advanced for past projects (such as reimbursing the water fund for debt service on the Plymouth Pipeline Project);
- Constructing enhancement projects;
- Purchasing capital equipment to improve services to City residents.

The Community Benefit Contribution Fund is expected to end Fiscal Year 2025-26 with approximately \$266,081 in fund balance. The City should explore opportunities to utilize these funds consistent with applicable uses noted above.

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, a recommended transfer of \$29,656 is budgeted from the Gas Tax Fund into the General Fund to pay for applicable Streets-related costs.



CITY COUNCIL AGENDA ITEM NO. 7.1

03/26/2026

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 \$266,081 in fund balance which could be used towards future 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. Based on FY 2024-25 actual collections, the amount expected to be received in FY 2025-26 is \$195,000. 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, \$322,031 remains 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 \$242,619 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)

Staff continues to 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.



CITY COUNCIL AGENDA ITEM NO. 7.1

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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 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 allowed to be used, the Locust / Mill / Poplar Project will likely be funded by the Gas Tax / RMRA Fund.

Anticipated ending fund balances in these funds take into account fees already collected during FY 2025-26 and expected interest earnings over the course of the fiscal year. Anticipated fund balances on June 30, 2026 are as follows:

- General & Administrative Impact Fee - \$504,420
- Streets Impact Fee - \$374,871 (assumes use of \$150,000 towards aforementioned project)
- Fire Impact Fee - \$277,995
- Police Impact Fee - \$29,370
- AB-1600 Impact Fee - (\$22,671) *note: will need to research this negative balance*

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



CITY COUNCIL AGENDA ITEM NO. 7.1

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During FY 2025-26, only one of the capital projects funds is expected to have any fiscal activity – The Miwok Indian Project Fund, which accounts for project costs associated with the casino. It is expected that all costs paid from the Miwok Indian Fund (\$85,109 to date for legal and engineering costs) will ultimately be reimbursed back to the City.

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

- General Plan Update – (\$269,157)
- 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.

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 has been increased to \$176,300 and includes recurring expenditures associated with ongoing maintenance for the CFD and an added \$75,000 estimated appropriation towards Zinfandel Ridge Ditch Repair costs (added with the Mid-Year update). It should be mentioned that the budget for the CFD also includes \$70,000 towards landscaping contract approved in FY 2025-26. It is anticipated that the Facilities Maintenance Fund will have approximately \$269,472 remaining in fund balance at the end of the fiscal year to use for future District expenditures.



CITY COUNCIL AGENDA ITEM NO. 7.1

03/26/2026

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, and as approved with the FY 2025-26 Adopted Budget, 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 mid-year 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 2026-04 approving the Fiscal Year 2025-26 Mid-Year Budget.

ATTACHMENT(S)

1. Mid-Year Budget Schedules
2. Resolution 2026-04

CITY OF PLYMOUTH

FISCAL YEAR 2025-26 MID-YEAR BUDGET SCHEDULES



MARCH 26, 2026

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

	EST. BEGINNING FUND BALANCE July 1, 2025	FY 2025-26 MID-YEAR REVENUES	EXPENDITURES <i>UPDATED</i>	EST. ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
General Fund	\$ 2,074,549	\$ 1,394,214	\$ 1,597,292	\$ 1,871,471	\$ (203,078)	\$ -
Enterprise Funds						
40 / 41 / 43 / 44 / 45 - Water	\$ (234,697)	\$ 908,350	\$ 945,741	\$ (272,088)	\$ (37,391)	\$ -
50 / 51 / 52 / 53 - Sewer (Wastewater)	\$ 1,757,111	\$ 722,157	\$ 697,076	\$ 1,782,192	\$ 25,081	\$ 34,500
Special Revenue Funds						
02 - TOT Streets & Promotions	\$ 61,875	\$ 183,500	\$ 106,000	\$ 139,375	\$ 77,500	\$ 40,000
05 - Community Benefit Contribution	\$ 308,015	\$ 73,210	\$ -	\$ 381,225	\$ 73,210	\$ -
10 - Gas Tax / RMRA (SB-1)	\$ 268,723	\$ 74,014	\$ 76,656	\$ 266,081	\$ (2,642)	\$ 32,000
11 - Supp. Law Enforcement (SLESF-COPS)	\$ 369,650	\$ 195,000	\$ 322,031	\$ 242,619	\$ (127,031)	\$ -
13 - Local Transportation Commission	\$ 51,585	\$ 1,500	\$ -	\$ 53,085	\$ 1,500	\$ -
61 - Recycling Grant	\$ (598)	\$ 5,000	\$ -	\$ 4,402	\$ 5,000	\$ -
62 - HOME Grant	\$ 39,482	\$ 1,100	\$ -	\$ 40,582	\$ 1,100	\$ -
63 - CDBG Grant	\$ (12,728)	\$ 12,728	\$ -	\$ -	\$ 12,728	\$ -
64 - Community Transportation Study	\$ (104,130)	\$ -	\$ -	\$ (104,130)	\$ -	\$ -
65 - Housing Rehab - Welfare-to-Work	\$ 146,055	\$ 4,500	\$ -	\$ 150,555	\$ 4,500	\$ -
66 - FEMA Grant	\$ (54,298)	\$ -	\$ -	\$ (54,298)	\$ -	\$ -
67 - CDAA Arroyo Ditch	\$ 69,778	\$ 2,100	\$ -	\$ 71,878	\$ 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	\$ 485,754	\$ 18,666	\$ -	\$ 504,420	\$ 18,666	\$ -
21 - Streets Impact Fee	\$ 499,450	\$ 25,421	\$ 150,000	\$ 374,871	\$ (124,579)	\$ 150,000
22 - Fire Impact Fee	\$ 267,711	\$ 10,284	\$ -	\$ 277,995	\$ 10,284	\$ -
23 - Police Impact Fee	\$ 28,326	\$ 1,044	\$ -	\$ 29,370	\$ 1,044	\$ -
24 - AB-1600 Impact Fee	\$ (22,922)	\$ 251	\$ -	\$ (22,671)	\$ 251	\$ -

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

	EST. BEGINNING FUND BALANCE July 1, 2025	FY 2025-26 MID-YEAR UPDATED REVENUES	FY 2025-26 MID-YEAR UPDATED EXPENDITURES	EST. ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Capital Projects Funds						
25 - General Plan Update	\$ (269,424)	\$ 267	\$ -	\$ (269,157)	\$ 267	\$ -
31 - Shernandoah Fiddletown Road	(87,570)	-	-	(87,570)	-	-
32 - State Route 49 / Main St Intersection	26,686	700	-	27,386	700	-
33 - Miwok Indian Project	(77,013)	85,109	8,096	-	77,013	8,096
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	\$ 308,168	\$ 137,604	\$ 176,300	\$ 269,472	\$ (38,696)	\$ -
81 - Zinfandel Ridge - Public Safety	239,747	76,788	80,000	236,535	(3,212)	-
Total Citywide Budget:	\$ 5,652,999	\$ 3,933,707	\$ 4,159,192	\$ 5,427,514	\$ (225,485)	\$ 264,596

GENERAL

FUND

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
REVENUES					
Property Taxes	\$ 520,293	\$ 580,988	\$ 606,405	\$ 619,950	\$ 644,032
Other Taxes	657,014	492,082	512,026	560,454	546,680
Licenses & Permits	42,907	238,457	31,071	51,800	40,600
Fines & Forfeitures	164	169	90	170	170
Intergovernmental	128,701	72,912	9,437	-	-
Charges for Services	17,931	(3,401)	13,644	14,050	18,100
Other Income	2,333	140,259	121,999	109,075	114,976
Operating Transfers In	-	-	66,670	29,656	29,656
Total Revenues	\$ 1,369,343	\$ 1,521,466	\$ 1,361,342	\$ 1,385,155	\$ 1,394,214
EXPENDITURES					
511000 - General Administration	\$ 177,168	\$ 374,184	\$ 575,034	\$ 442,712	\$ 633,356
512000 - City Council	14,666	16,205	22,975	19,884	18,029
513000 - City Clerk	8,474	5,462	6,560	6,050	5,757
514000 - Finance	96,222	114,477	112,484	167,738	132,017
518000 - City Engineer	32,652	39,796	58,369	55,000	31,500
519000 - Non-Departmental	295,988	6,222	52,567	80,852	81,687
521000 - Fire	33,142	35,827	39,146	45,146	45,146
531000 - Public Works - Public Services	172,736	225,427	337,012	269,639	272,282
532000 - Public Works - Streets	64,366	75,265	66,670	29,657	61,903
541000 - Building Regulation	62,578	70,153	65,888	30,228	50,647
542000 - Planning	67,511	117,651	142,426	123,904	106,029
551000 - Parks & Recreation	109,587	66,061	78,579	33,237	55,415
552000 - Community Development	146	189	4,626	3,000	4,500
553000 - Cemetery	14,950	34,092	24,366	26,906	29,877
554000 - Swimming Pool	41,710	63,964	87,713	46,139	69,147
Total Expenditures	\$ 1,191,896	\$ 1,244,975	\$ 1,674,415	\$ 1,380,092	\$ 1,597,292
Excess / (Deficit) of Revenues over Expenditures	\$ 177,447	\$ 276,491	\$ (313,073)	\$ 5,063	\$ (203,078)
Beginning Fund Balance	\$ 1,933,684	\$ 2,111,131	\$ 2,387,622	\$ 2,074,549	\$ 2,074,549
Ending Fund Balance	\$ 2,111,131	\$ 2,387,622	\$ 2,074,549	\$ 2,079,612	\$ 1,871,471

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

Account	Revenue	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
400001	Secured Property Taxes	329,712	360,347	379,407	386,250	398,000
400002	Unsecured Property Taxes	5,340	8,792	7,579	10,300	7,806
400005	Supplemental Property Taxes	-	1,889	2,968	1,500	2,000
400006	Secured - Prior Delinquent Taxes	-	6,664	528	-	-
400011	Motor Vehicle In Lieu Prop Tax	174,642	201,687	212,721	219,150	233,476
400013	HOPTR Property Taxes	3,100	1,609	3,202	2,750	2,750
430010	Delinquent Secured Property Taxes	7,499	-	-	-	-
	TOTAL PROPERTY TAXES	\$ 520,293	\$ 580,988	\$ 606,405	\$ 619,950	\$ 644,032
410001	Sales Tax	212,413	213,811	196,469	216,500	220,000
420001	Transient Occupancy Taxes	351,160	210,386	230,224	252,274	235,000
430003	Real Property Transfer Tax	15,069	4,931	12,099	12,500	12,500
440001	Electric Franchise Fees	22,399	44,095	24,097	25,000	25,000
440002	Cable Franchise Fees	10,649	11,642	12,862	12,180	12,180
440003	Solid Waste Franchise Fees	40,338	7,217	36,275	38,000	38,000
440004	Propane Franchise Fees	4,986	-	-	4,000	4,000
	TOTAL OTHER TAXES	\$ 657,014	\$ 492,082	\$ 512,026	\$ 560,454	\$ 546,680
430001	Business License Taxes	5,342	5,384	5,304	5,600	5,600
460101	Building Permits	37,565	233,073	25,767	46,200	35,000
	TOTAL LICENSES & PERMITS	\$ 42,907	\$ 238,457	\$ 31,071	\$ 51,800	\$ 40,600
495001	General Fines	164	169	90	170	170
	TOTAL FINES & FORFEITURES	\$ 164	\$ 169	\$ 90	\$ 170	\$ 170
400040	COVID Relief Grant Funding	128,701	-	-	-	-
XXXXXX	SB-2 Planning Grant	-	72,912	9,437	-	-
	TOTAL INTERGOVERNMENTAL	\$ 128,701	\$ 72,912	\$ 9,437	\$ -	\$ -
460102	Plan Check Fees	14,688	264	6,338	10,000	10,000
460103	Miscellaneous Permits	-	243	-	-	-
460104	Burn Permits	18	-	42	-	-
460201	Planning Application Fees	1,925	(6,408)	6,464	2,750	6,000
460301	Encroachment Fees	1,200	2,400	800	1,200	2,000
461000	Code Enforcement Fees	100	100	-	100	100
	TOTAL CHARGES FOR SERVICES	\$ 17,931	\$ (3,401)	\$ 13,644	\$ 14,050	\$ 18,100
462001	Pop-Up Plaza Rental	1,125	1,690	365	1,500	3,000
46400x	Swimming Pool Revenues	-	-	9,542	5,000	8,500
465000	Reimbursement - CFD (Admin/PW)	-	22,705	19,800	11,000	11,000
480101	Town Hall Rental	1,110	1,255	490	750	750
480102	Lodge Hill Rental	45	587	1,774	1,775	1,000
490001	Copies	400	52	1,073	50	750
490003	Miscellaneous	(1,847)	60,217	4,560	10,000	10,976
491001	Interest Income	-	47,248	79,000	79,000	79,000
492001	Donations	1,500	6,505	5,395	-	-
	TOTAL OTHER INCOME	\$ 2,333	\$ 140,259	\$ 121,999	\$ 109,075	\$ 114,976
XXXXXX	Transfers In	-	-	66,670	29,656	29,656
	TOTAL OPERATING TRANSFERS IN	\$ -	\$ -	\$ 66,670	\$ 29,656	\$ 29,656
	TOTAL GENERAL FUND	\$ 1,369,343	\$ 1,521,466	\$ 1,361,342	\$ 1,385,155	\$ 1,394,214

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 103,122	151,423	196,895	176,985	193,925
702000	FICA	12,151	18,743	13,552	12,778	18,932
705000	Health Insurance	-	5,772	6,386	2,609	13,140
Total Personnel Services:		\$ 115,273	175,938	216,833	192,372	225,997
Materials & Services						
712000	Training & Education	\$ 3,000	239	4,812	3,500	1,000
714000	Conference Expense	-	1,815	427	500	2,000
720100	Office Expense	6,672	12,291	20,119	15,000	12,500
720300	Advertising	-	67	2,537	1,500	3,500
720800	Dues & Memberships	1,942	623	2,311	2,500	500
721600	Community Projects - Pub Rel	-	23	-	-	-
721900	Propane	2,574	2,794	7,912	4,000	4,000
731000	Electricity	1,330	2,884	3,564	3,825	3,825
732000	Communications	1,976	6,858	7,518	8,100	4,000
740100	Building & Grounds Maintenance	1,026	2,438	1,423	1,715	1,000
740500	Maintenance Supplies	214	368	414	500	1,000
740700	Equipment Maintenance & Repair	45	227	388	300	300
761000	Contractual Services	8,847	33,413	67,258	60,000	42,500
762000	City Attorney	12,074	68,546	145,238	80,000	275,000
770700	Miscellaneous Expense	360	938	10,465	-	500
781000	Human Resource Expense Alloc	2,400	15,069	14,096	5,000	8,000
782000	Central Service Expense Alloc	914	2,763	2,736	-	-
783000	Facilities Maintenance Exp Alloc	332	-	-	-	-
784000	Information Tech Expense	17,230	42,530	56,856	60,900	45,000
786000	Risk Management Expense	959	4,360	10,127	3,000	2,734
Total Materials & Services:		\$ 61,895	198,246	358,201	250,340	407,359
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		\$ -	-	-	-	-
Total 511000 - General Administration:		\$ 177,168	374,184	575,034	442,712	633,356

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 5,875	5,590	6,980	6,000	2,929
702000	FICA	743	736	562	459	225
Total Personnel Services:		<u>\$ 6,618</u>	<u>6,326</u>	<u>7,542</u>	<u>6,459</u>	<u>3,154</u>
Materials & Services						
714000	Conference Expense	\$ 3,510	750	5,940	3,000	2,500
720100	Office Expense	1,173	125	426	800	800
720300	Advertising	1,472	1,140	956	300	2,250
720800	Dues & Memberships	-	7,864	8,111	9,325	9,325
732000	Communications	314	-	-	-	-
781000	Human Resource Expense	1,519	-	-	-	-
784000	Information Tech Expense	60	-	-	-	-
Total Materials & Services:		<u>\$ 8,048</u>	<u>9,879</u>	<u>15,433</u>	<u>13,425</u>	<u>14,875</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 512000 - City Council:		<u>\$ 14,666</u>	<u>16,205</u>	<u>22,975</u>	<u>19,884</u>	<u>18,029</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 6,604	2,480	1,154	-	2,400
702000	FICA	319	302	88	-	207
Total Personnel Services:		<u>\$ 6,923</u>	<u>2,782</u>	<u>1,242</u>	<u>-</u>	<u>2,607</u>
Materials & Services						
707000	Uniforms	\$ -	140	-	-	-
712000	Training & Education	-	329	-	500	100
714000	Conference Expense	-	-	2,219	2,500	-
720100	Office Expense	1,026	-	-	-	-
720800	Dues & Memberships	525	745	695	500	500
720905	Municipal Code	-	1,466	2,404	2,550	2,550
770701	Election Expense	-	-	-	-	-
Total Materials & Services:		<u>\$ 1,551</u>	<u>2,680</u>	<u>5,318</u>	<u>6,050</u>	<u>3,150</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 513000 - City Clerk:		<u>\$ 8,474</u>	<u>5,462</u>	<u>6,560</u>	<u>6,050</u>	<u>5,757</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 75,231	64,190	52,918	102,038	87,420
702000	FICA	17,018	13,230	4,176	7,434	6,225
705000	Health Insurance	-	-	-	766	872
Total Personnel Services:		<u>\$ 92,249</u>	<u>77,420</u>	<u>57,094</u>	<u>110,238</u>	<u>94,517</u>
Materials & Services						
761000	Contractual Services	\$ 3,973	37,057	55,390	57,500	37,500
Total Materials & Services:		<u>\$ 3,973</u>	<u>37,057</u>	<u>55,390</u>	<u>57,500</u>	<u>37,500</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 514000 - Finance:		<u>\$ 96,222</u>	<u>114,477</u>	<u>112,484</u>	<u>167,738</u>	<u>132,017</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 577	978	554	-	-
702000	FICA	41	66	38	-	-
<i>Total Personnel Services:</i>		<u>\$ 618</u>	<u>1,044</u>	<u>592</u>	<u>-</u>	<u>-</u>
Materials & Services						
763000	Engineering	\$ 26,304	27,660	49,661	47,500	27,500
763100	Engineer - Reimbursable Costs	5,730	11,092	8,116	7,500	4,000
<i>Total Materials & Services:</i>		<u>\$ 32,034</u>	<u>38,752</u>	<u>57,777</u>	<u>55,000</u>	<u>31,500</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>58,369</u>	<u>55,000</u>	<u>31,500</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
XXXXX	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	-	1,041	18,688	25,139
707000	Uniforms	-	-	-	-	-
720100	Office Expense	8,653	188	188	-	-
720800	Dues & Memberships	7,303	-	-	-	40
720900	Miscellaneous Expense	1,095	-	-	-	-
721600	Community Projects - Public Relations	-	-	-	-	-
721900	Propane	3,448	-	-	-	-
722200	Computer Hardware	-	-	-	1,500	1,500
722205	Computer Software	-	-	-	1,000	1,000
731000	Electricity	1,578	-	-	-	-
732000	Communications	287	-	-	-	-
740100	Building & Grounds Maintenance	1,250	-	-	-	-
740500	Maintenance Supplies	24	-	391	-	-
761000	Contractual Services	14,225	1,200	1,960	-	1,960
762000	City Attorney	67,495	-	-	-	-
763000	Engineering	566	-	-	-	-
770700	Miscellaneous Expense	51,291	20,104	25,413	47,014	47,048
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	-	23,574	12,650	5,000
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>52,567</u>	<u>80,852</u>	<u>81,687</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>52,567</u>	<u>80,852</u>	<u>81,687</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	39,146	45,146	45,146
<i>Total Materials & Services:</i>	<u>\$ 33,142</u>	<u>35,827</u>	<u>39,146</u>	<u>45,146</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>39,146</u>	<u>45,146</u>	<u>45,146</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 128,791	163,649	221,294	186,963	179,117
702000	FICA	17,322	18,148	16,105	13,850	13,264
705000	Health Insurance	-	-	-	13,177	10,582
706000	Stipends	-	569	-	-	-
Total Personnel Services:		<u>\$ 146,113</u>	<u>182,366</u>	<u>237,399</u>	<u>213,990</u>	<u>202,963</u>
Materials & Services						
707000	Uniforms	\$ 300	304	1,822	1,250	750
712000	Training & Education	548	-	958	1,000	1,000
720000	Operating Supplies	637	75	23	500	500
720100	Office Expense	-	826	39	250	250
721100	Gasoline - Fuel	5,404	10,806	12,924	12,000	13,000
721700	Rents & Leases - Equipment / Prop.	3,606	10,935	10,329	10,700	10,700
722100	Chemicals	-	7,316	307	-	3,820
731000	Electricity	3,378	1,662	2,988	3,100	5,500
732000	Communications	1,960	922	14,064	1,050	3,000
740100	Building & Grounds Maintenance	5,142	1,490	28,537	3,000	5,000
740500	Maintenance Supplies	338	1,043	4,645	2,000	1,000
740700	Equipment Maintenance & Repair	414	2,557	8,930	6,500	12,000
749000	Animal Control	-	-	10,299	10,299	10,299
784000	Information Technology Expense	2,050	-	-	-	-
785000	Vehicle Maintenance Expense	2,846	5,125	3,748	4,000	2,500
Total Materials & Services:		<u>\$ 26,623</u>	<u>43,061</u>	<u>99,613</u>	<u>55,649</u>	<u>69,319</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>337,012</u>	<u>269,639</u>	<u>272,282</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 44,152	59,675	47,386	19,291	36,616
702000	FICA	10,191	7,193	3,388	1,394	2,787
705000	Health Insurance	-	-	-	222	1,402
Total Personnel Services:		<u>\$ 54,343</u>	<u>66,868</u>	<u>50,774</u>	<u>20,907</u>	<u>40,805</u>
Materials & Services						
731000	Electricity	\$ 2,158	2,947	3,501	2,550	4,500
740100	Building & Grounds Maintenance	3,421	626	-	1,000	3,500
740500	Maintenance Supplies	1,566	3,001	5,141	2,000	500
740700	Equipment Maintenance & Repair	1,981	223	241	1,000	500
740800	Permits	-	1,600	-	1,200	3,500
755000	Street Signs	897	-	856	1,000	1,098
763000	Engineering	-	-	6,157	-	7,500
Total Materials & Services:		<u>\$ 10,023</u>	<u>8,397</u>	<u>15,896</u>	<u>8,750</u>	<u>21,098</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 532000 - PW - Streets:		<u>\$ 64,366</u>	<u>75,265</u>	<u>66,670</u>	<u>29,657</u>	<u>61,903</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 51,313	60,879	60,276	25,640	42,415
702000	FICA	9,872	7,098	4,226	1,824	3,240
705000	Health Insurance	-	-	-	764	1,492
Total Personnel Services:		<u>\$ 61,185</u>	<u>67,977</u>	<u>64,502</u>	<u>28,228</u>	<u>47,147</u>
Materials & Services						
712000	Training & Education	\$ 946	-	-	-	-
720100	Office Expense	157	88	-	-	-
740500	Maintenance Supplies	-	-	-	-	-
763100	Engineer - Reimbursable Costs	290	2,088	1,386	2,000	3,500
784000	Information Technology Expense	-	-	-	-	-
Total Materials & Services:		<u>\$ 1,393</u>	<u>2,176</u>	<u>1,386</u>	<u>2,000</u>	<u>3,500</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>65,888</u>	<u>30,228</u>	<u>50,647</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 23,041	25,137	27,139	56,737	33,759
702000	FICA	2,861	3,005	1,977	4,203	2,578
705000	Health Insurance	-	-	-	764	1,492
Total Personnel Services:		<u>\$ 25,902</u>	<u>28,142</u>	<u>29,116</u>	<u>61,704</u>	<u>37,829</u>
Materials & Services						
709000	Planning Commission Stipends	\$ 225	600	600	1,200	1,200
714000	Conference Expense	1,923	-	-	500	-
720100	Office Expense	16	-	-	-	-
720300	Advertising	153	1,245	4,979	1,500	2,000
751000	Planning Reimbursement	-	171	4,286	500	4,000
761000	Contractual Services	11,317	77,196	77,094	12,000	55,000
762000	City Attorney	-	-	4,162	3,500	-
763000	Engineering	-	138	-	-	-
765000	Planner	23,848	6,683	16,825	37,000	-
770700	Miscellaneous Expense	4,127	3,476	5,364	6,000	6,000
Total Materials & Services:		<u>\$ 41,609</u>	<u>89,509</u>	<u>113,310</u>	<u>62,200</u>	<u>68,200</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 542000 - Planning:		<u>\$ 67,511</u>	<u>117,651</u>	<u>142,426</u>	<u>123,904</u>	<u>106,029</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 87,273	43,388	47,748	22,490	42,100
702000	FICA	3,365	4,522	3,449	1,638	3,215
705000	Health Insurance	-	10,132	18,150	259	1,550
Total Personnel Services:		<u>\$ 90,638</u>	<u>58,042</u>	<u>69,347</u>	<u>24,387</u>	<u>46,865</u>
Materials & Services						
707000	Uniforms	\$ -	-	-	-	-
721900	Propane	2,397	997	827	1,550	1,000
731000	Electricity	2,286	2,651	2,913	3,575	3,575
740100	Building & Grounds Maintenance	3,507	1,627	2,643	2,800	2,800
740500	Maintenance Supplies	109	153	2,391	250	500
740700	Equipment Maintenance & Repair	190	2,468	284	500	500
761000	Contract Services	9,000	123	-	-	-
762000	City Attorney	1,232	-	-	-	-
763000	Engineering	170	-	-	-	-
770700	Miscellaneous Expense	58	-	174	175	175
Total Materials & Services:		<u>\$ 18,949</u>	<u>8,019</u>	<u>9,232</u>	<u>8,850</u>	<u>8,550</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 551000 - Parks & Recreation:		<u>\$ 109,587</u>	<u>66,061</u>	<u>78,579</u>	<u>33,237</u>	<u>55,415</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	-	4,626	3,000	4,500
<i>Total Materials & Services:</i>	<u>\$ 146</u>	<u>189</u>	<u>4,626</u>	<u>3,000</u>	<u>4,500</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>4,626</u>	<u>3,000</u>	<u>4,500</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 10,363	25,052	22,717	19,290	24,195
702000	FICA	4,585	3,090	1,649	1,394	1,839
705000	Health Insurance	-	-	-	222	1,343
Total Personnel Services:		<u>\$ 14,948</u>	<u>28,142</u>	<u>24,366</u>	<u>20,906</u>	<u>27,377</u>
Materials & Services						
740100	Building & Grounds Maintenance	\$ 2	-	-	-	-
740200	Trees & Vegetation Maintenance	-	5,950	-	6,000	2,500
Total Materials & Services:		<u>\$ 2</u>	<u>5,950</u>	<u>-</u>	<u>6,000</u>	<u>2,500</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 553000 - Cemetery:		<u>\$ 14,950</u>	<u>34,092</u>	<u>24,366</u>	<u>26,906</u>	<u>29,877</u>

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

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services						
701000	Salaries & Wages	\$ 4,251	28,079	68,087	30,678	52,591
702000	FICA	94	648	4,776	243	1,907
705000	Health Insurance	-	-	-	38	119
Total Personnel Services:		<u>\$ 4,345</u>	<u>28,727</u>	<u>72,863</u>	<u>30,959</u>	<u>54,617</u>
Materials & Services						
712000	Training & Education	\$ 393	400	360	500	-
720400	Swimming Pool Supplies	18	1,697	218	500	500
720404	Snack Shack	-	-	445	-	600
722100	Chemicals	10,487	13,380	5,568	7,500	7,500
740100	Building & Grounds Maintenance	1,898	15,300	1,742	500	500
740500	Maintenance Supplies	314	92	473	500	750
740700	Equipment Maintenance & Repair	3,597	561	5,864	500	500
740800	Permits	180	180	180	180	180
761000	Contract Services	20,478	3,627	-	5,000	4,000
Total Materials & Services:		<u>\$ 37,365</u>	<u>35,237</u>	<u>14,850</u>	<u>15,180</u>	<u>14,530</u>
Capital Projects / Outlay						
		\$ -	-	-	-	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 554000 - Swimming Pool:		<u>\$ 41,710</u>	<u>63,964</u>	<u>87,713</u>	<u>46,139</u>	<u>69,147</u>

ENTERPRISE

FUNDS

City of Plymouth
Fiscal Year 2025-26 Mid-Year Budget
Water Enterprise Funds (Fund 40 / 41 / 43 / 44 / 45)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
40-450005 - Penalties	\$ 18,641	23,640	56,601	50,000	140,000
40-450008 - Miscellaneous Charges	10,403	8,422	9,784	10,000	7,400
40-451001 - Water Commodity Charge	269,384	280,128	279,175	285,000	285,000
40-451002 - Water Delivery Charge	333,804	306,961	380,055	365,000	365,000
40-451005 - Wholesale Water Sales	(2,729)	-	12,000	-	90,000
40-480501 - AT&T Land Lease	18,540	20,003	16,926	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	2,484	2,500	2,500
44-451007 - Water Meter Charges	4,147	-	-	-	-
<i>Total:</i>	<u>\$ 709,187</u>	<u>636,053</u>	<u>757,025</u>	<u>730,950</u>	<u>908,350</u>
Expenditures:					
40-600000 - Water Operations					
Personnel Services	\$ 145,612	167,058	131,346	96,580	123,809
Services and Supplies	535,988	602,369	655,972	639,474	665,166
Capital Projects / Outlay	-	-	-	-	7,000
Debt Service	147,541	146,261	146,565	149,766	149,766
45-600000 - Water Operations					
Personnel Services	\$ -	-	-	-	-
Services and Supplies	12,022	99	400	-	-
Capital Projects / Outlay	-	-	-	-	-
<i>Total:</i>	<u>\$ 841,163</u>	<u>915,787</u>	<u>934,283</u>	<u>885,820</u>	<u>945,741</u>
Excess (deficit) of revenues over expenditures	\$ (131,976)	(279,734)	(177,258)	(154,870)	(37,391)
Beginning Fund Balance	\$ 354,271	222,295	(57,439)	(234,697)	(234,697)
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	15,108
Fund Balance - Meter Maintenance Fund (Fund 44)	5,941	5,941	8,441	5,941	5,941
Fund Balance - Arroyo Ditch Capital Impv (Fund 45)	174,905	174,505	174,806	174,806	174,806
Ending Fund Balance / Working Capital - Fund 40	<u>\$ 1,222,567</u>	<u>946,334</u>	<u>765,025</u>	<u>612,655</u>	<u>727,634</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget - Expenditure Detail
 Water Enterprise Funds (Fund 40 / 41 / 43 / 44 / 45)

<u>Personnel Services</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>ESTIMATED FY 2024-25</u>	<u>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
40-600000 - Water Operations					
701000 - Salaries & Wages	\$ 128,399	145,846	118,887	85,921	110,000
702000 - FICA	17,213	15,390	8,635	6,304	7,600
520104 - Health Insurance	-	5,822	3,824	4,355	6,209
Total Personnel Services:	\$ 145,612	167,058	131,346	96,580	123,809

Materials & Services

40-600000 - Water Operations					
704000 - Work Comp Insurance	\$ -	5,040	7,823	2,914	2,914
720100 - Office Expense	3,048	3,396	2,379	2,500	2,500
720300 - Advertising	696	-	46	100	100
720800 - Dues & Memberships	-	-	-	-	-
720900 - Misc. Expense	9,719	6,294	260	1,000	1,500
721100 - Gasoline / Fuel	2,615	-	6	25	-
721900 - Propane	-	40	22	50	75
722205 - Computer Software	-	2,600	3,552	3,750	4,511
728100 - Lab Testing	2,672	1,784	2,088	3,500	3,500
728300 - Repair & Mtc - Meters	197	267	47	500	100
729100 - Water Commodity Purch	190,464	210,572	249,962	240,000	265,000
729200 - Water Meter Charges	218,631	238,349	257,917	260,000	270,000
731000 - Electricity	4,025	5,083	5,304	5,500	6,250
732000 - Communications	547	1,120	1,463	1,700	2,500
740100 - Bldg Grounds & Mtc	905	986	1,187	1,250	2,250
740500 - Maintenance Supplies	-	120	-	150	150
740600 - Maintenance Contracts	39,030	42,612	33,327	40,000	5,000
740700 - Equipment Repair & Mtc	2,362	9,928	5,285	7,000	7,000
740800 - Permits	8,611	9,174	6,659	9,250	7,500
761000 - Contract Services	-	8,421	24,721	10,000	17,500
762000 - City Attorney	547	7,168	1,294	1,000	1,000
763000 - Engineering	8,659	4,975	1,694	2,000	2,000
767000 - Contract Services - AWA	21,892	9,335	5,521	7,500	26,000
781000 - HR Expense Allocation	16,794	34,483	37,552	31,785	-
782000 - Central Sev Exp Alloc	-	-	415	-	-
783000 - Facility Mtc Exp Alloc	1,516	-	-	-	-
784000 - IT Expenses	3,058	622	7,448	8,000	6,000
786000 - Risk Mgmt Exp Alloc	-	-	-	-	31,816
45-600000 - Water Operations					
720300 - Advertising	\$ 128	-	-	-	-
763000 - Engineering	6,994	99	400	-	-
767000 - Contract Services AWA	4,900	-	-	-	-
Total Material & Services:	\$ 548,010	602,468	656,372	639,474	665,166

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services					
Capital Projects / Outlay					
802000 - Equipment	\$ -	-	-	-	7,000
Total Capital Projects / Outlay:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
Debt Service					
40-600000 - Water Operations					
791111 - Principal	\$ 54,855	54,855	57,902	63,998	63,998
791100 - Interest	92,686	91,406	88,663	85,768	85,768
Total Debt Service:	<u>\$ 147,541</u>	<u>146,261</u>	<u>146,565</u>	<u>149,766</u>	<u>149,766</u>
Total Water Enterprise Funds:	<u>\$ 841,163</u>	<u>915,787</u>	<u>934,283</u>	<u>885,820</u>	<u>945,741</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
50-452001 - Sewer Service Revenue	\$ 601,142	609,726	619,886	620,000	634,000
50-452005 - Wholesale Septic Sales	-	-	-	-	23,637
50-452009 - Low Income Credit	(4,629)	(3,679)	(2,880)	(2,880)	(2,880)
50-480001 - Interest Income	-	28,790	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>633,753</u>	<u>684,406</u>	<u>684,520</u>	<u>722,157</u>
Expenditures:					
40-600000 - Water Operations					
Personnel Services	\$ 182,335	210,439	178,058	250,629	215,418
Services and Supplies	355,912	490,333	540,517	432,263	422,508
Capital Projects / Outlay	16,218	-	249	34,500	34,500
Debt Service	23,500	24,650	24,650	24,650	24,650
<i>Total:</i>	<u>\$ 577,965</u>	<u>725,422</u>	<u>743,474</u>	<u>742,042</u>	<u>697,076</u>
Excess (deficit) of revenues over expenditures	\$ 167,272	(91,669)	(59,068)	(57,522)	25,081
Beginning Fund Balance	\$ 1,740,576	1,907,848	1,816,179	1,757,111	1,757,111
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>882,494</u>	<u>823,426</u>	<u>765,904</u>	<u>848,507</u>

Capital Expenditure Detail

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

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Personnel Services					
50-700000 - Wastewater Operations					
701000 - Salaries & Wages	\$ 160,734	182,364	156,244	222,271	195,000
702000 - FICA	21,601	19,735	11,347	16,609	14,918
520104 - Health Insurance	-	8,340	10,467	11,749	5,500
Total Personnel Services:	\$ 182,335	210,439	178,058	250,629	215,418

Materials & Services

Materials & Services					
50-700000 - Wastewater Operations					
704000 - Work Comp Insurance	\$ -	6,515	7,400	6,233	6,233
707000 - Uniforms	-	-	-	-	-
712000 - Training & Education	377	60	-	500	500
720100 - Office Expense	2,644	3,619	1,992	2,000	3,000
720300 - Advertising	696	-	46	-	-
720800 - Dues & Memberships	-	-	-	-	-
721100 - Gasoline / Fuel	2,809	271	-	300	-
721700 - Rents	1,656	2,041	1,749	2,550	2,550
722100 - Chemicals	41,525	54,140	38,002	35,000	35,000
728100 - Lab Testing	13,896	15,908	12,488	16,000	12,500
731000 - Electricity	111,290	128,020	127,975	140,000	140,000
732000 - Communications	1,739	4,198	4,024	4,500	4,500
740100 - Bldg Grounds & Mtc	1,988	24,859	994	1,500	2,000
740300 - Ranch House Repairs	-	480	1,169	-	8,428
740500 - Maintenance Supplies	385	3,386	3,932	4,000	2,000
740600 - Maintenance Contracts	-	-	-	-	-
740700 - Equipment Repair & Mtc	13,804	8,187	14,514	15,000	22,500
740800 - Permits	44,710	47,598	57,289	58,000	45,000
761000 - Contract Services	-	16,573	75,429	75,000	50,000
763000 - Engineering	16,573	6,533	13,574	13,000	13,000
767000 - Contract Services - AWA	73,111	124,745	134,770	15,000	31,582
770700 - Miscellaneous Expenses	7,178	7,144	45	-	-
781000 - HR Expense Allocation	16,794	34,483	37,552	36,180	36,215
782000 - Central Scv Exp Alloc	-	-	415	-	-
783000 - Facility Mtc Exp Alloc	1,517	-	-	-	-
784000 - IT Expenses	3,021	1,545	7,158	7,500	7,500
785000 - Vehicle Mtc Alloc	54	28	-	-	-
786000 - Risk Mgmt Exp Alloc	145	-	-	-	-
Total Material & Services:	\$ 355,912	490,333	540,517	432,263	422,508

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

<u>Personnel Services</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>ESTIMATED FY 2024-25</u>	<u>ADOPTED BUDGET FY 2025-26</u>	<u>MID-YEAR BUDGET FY 2025-26</u>
Capital Projects / Outlay					
50-700000 - Wastewater Operations					
802000 - Equipment	\$ 16,218	-	249	34,500	34,500
Total Capital Projects / Outlay:	<u>\$ 16,218</u>	<u>-</u>	<u>249</u>	<u>34,500</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>725,422</u>	<u>743,474</u>	<u>742,042</u>	<u>697,076</u>

**SPECIAL REVENUE
FUNDS**

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
499000 - Transfers in - General Fund	\$ -	-	-	-	-
472001 - State Grants (Proposition 68)	-	-	-	177,000	177,000
480001 - Interest Earnings	-	7,481	10,600	6,500	6,500
<i>Total:</i>	<u>\$ -</u>	<u>7,481</u>	<u>10,600</u>	<u>183,500</u>	<u>183,500</u>
Expenditures:					
740500 - Maintenance Supplies	\$ -	27	-	-	-
740700 - Equipment Maintenance & Repair	685	5,871	2,602	3,500	3,500
770300 - TOT - Promotions Support	39,530	38,691	47,867	60,000	60,000
770310 - TOT - Street Expenditures	252	4,370	358	2,500	2,500
770310 - McGee Park Project (Capital)	-	-	241,473	40,000	40,000
<i>Total:</i>	<u>\$ 40,467</u>	<u>48,959</u>	<u>292,300</u>	<u>106,000</u>	<u>106,000</u>
Excess (deficit) of revenues over expenditures	\$ (40,467)	(41,478)	(281,700)	77,500	77,500
Beginning Fund Balance	\$ 425,520	385,053	343,575	61,875	61,875
Ending Fund Balance	<u>\$ 385,053</u>	<u>343,575</u>	<u>61,875</u>	<u>139,375</u>	<u>139,375</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Capital Expenditures					
770130 - McGee Park Project	\$ -	-	241,473	40,000	40,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>241,473</u>	<u>40,000</u>	<u>40,000</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
440791 - Community Benefit Contributions	\$ 84,075	18,825	48,007	-	65,210
480001 - Interest Earnings	-	4,905	7,800	8,000	8,000
<i>Total:</i>	<u>\$ 84,075</u>	<u>23,730</u>	<u>55,807</u>	<u>8,000</u>	<u>73,210</u>
Expenditures:					
XXXXXX - Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 84,075	23,730	55,807	8,000	73,210
Beginning Fund Balance	\$ 144,403	228,478	252,208	308,015	308,015
Ending Fund Balance	<u>\$ 228,478</u>	<u>252,208</u>	<u>308,015</u>	<u>316,015</u>	<u>381,225</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Gas Tax Fund (Fund 10)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
470101 - RMRA - SB 1 Funding	\$ 23,857	29,853	29,117	28,898	28,898
470111 - Gas Tax Section 2103	8,712	9,724	10,193	9,993	9,993
470112 - Gas Tax Section 2105	6,085	6,485	6,629	6,897	6,897
470113 - Gas Tax Section 2106	9,217	9,635	9,897	9,823	9,823
470114 - Gas Tax Section 2107	8,293	8,778	8,794	9,403	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	-	4,642	8,700	8,000	8,000
<i>Total:</i>	<u>\$ 57,164</u>	<u>111,517</u>	<u>74,330</u>	<u>74,014</u>	<u>74,014</u>
Expenditures:					
731000 - Electricity	\$ 12,144	13,444	13,892	15,000	15,000
802000 - Capital Projects	-	-	8,365	32,000	32,000
7XXXX - Transfers Out - General Fund Streets	-	-	66,670	29,656	29,656
<i>Total:</i>	<u>\$ 12,144</u>	<u>13,444</u>	<u>88,927</u>	<u>76,656</u>	<u>76,656</u>
Excess (deficit) of revenues over expenditures	\$ 45,020	98,073	(14,597)	(2,642)	(2,642)
Beginning Fund Balance	\$ 140,227	185,247	283,320	268,723	268,723
Ending Fund Balance	<u>\$ 185,247</u>	<u>283,320</u>	<u>268,723</u>	<u>266,081</u>	<u>266,081</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Capital Expenditures					
802000 - Equipment	\$ -	-	-	32,000	32,000
740500 - Nissan Frontier	-	-	8,365	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>8,365</u>	<u>32,000</u>	<u>32,000</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
471001 - COPS Program (SLESF)	\$ 165,271	187,635	194,663	185,000	195,000
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ 165,271</u>	<u>187,635</u>	<u>194,663</u>	<u>185,000</u>	<u>195,000</u>
Expenditures:					
768200 - COPS Expense - Contract	\$ 46,065	61,183	69,048	322,031	322,031
768210 - Dispatch Services	28,935	38,817	30,952	-	-
768220 - Front-Line LE Requests (Capital)	-	206,139	-	-	-
<i>Total:</i>	<u>\$ 75,000</u>	<u>306,139</u>	<u>100,000</u>	<u>322,031</u>	<u>322,031</u>
Excess (deficit) of revenues over expenditures	\$ 90,271	(118,504)	94,663	(137,031)	(127,031)
Beginning Fund Balance	\$ 303,220	393,491	274,987	369,650	369,650
Ending Fund Balance	<u>\$ 393,491</u>	<u>274,987</u>	<u>369,650</u>	<u>232,619</u>	<u>242,619</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Local Transportation Commission Fund (Fund 13)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
470302 - Local Transportation (LTF) Funding	\$ -	-	-	-	-
480001 - Interest Earnings	-	1,012	1,500	1,500	1,500
<i>Total:</i>	<u>\$ -</u>	<u>1,012</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	\$ -	1,012	1,500	1,500	1,500
Beginning Fund Balance	\$ 49,073	49,073	50,085	51,585	51,585
Ending Fund Balance	<u>\$ 49,073</u>	<u>50,085</u>	<u>51,585</u>	<u>53,085</u>	<u>53,085</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Recycling Grant Fund (Fund 61)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
HOME Grant Fund (Fund 62)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
472001 - State Gants (HCD Funding)	\$ -	-	-	-	-
480001 - Interest Earnings	-	775	1,100	1,100	1,100
<i>Total:</i>	<u>\$ -</u>	<u>775</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Expenditures:					
XXXXXX - Loans Provided	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	775	1,100	1,100	1,100
Beginning Fund Balance	\$ 37,607	37,607	38,382	39,482	39,482
Ending Fund Balance	<u>\$ 37,607</u>	<u>38,382</u>	<u>39,482</u>	<u>40,582</u>	<u>40,582</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
CDBG Grant Fund (Fund 63)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
472001 - State Gants (HCD Funding)	\$ -	-	268,657	11,616	12,728
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>268,657</u>	<u>11,616</u>	<u>12,728</u>
Expenditures:					
770801 - CDBG CV Expenditures	\$ -	-	-	-	-
770801 - CDBG CV - Fire Station Improvements	-	263,334	52,109	-	-
<i>Total:</i>	<u>\$ -</u>	<u>263,334</u>	<u>52,109</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(263,334)	216,548	11,616	12,728
Beginning Fund Balance	\$ 34,058	34,058	(229,276)	(12,728)	(12,728)
Ending Fund Balance	<u>\$ 34,058</u>	<u>(229,276)</u>	<u>(12,728)</u>	<u>(1,112)</u>	<u>-</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Capital Expenditures					
Fire Station Project	\$ -	263,334	52,109	-	-
<i>Total:</i>	<u>\$ -</u>	<u>263,334</u>	<u>52,109</u>	<u>-</u>	<u>-</u>

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Study Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
XXXXX - 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	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Housing Rehab Welfare-to-Work Fund (Fund 65)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Grant Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	2,862	4,400	4,500	4,500
<i>Total:</i>	<u>\$ -</u>	<u>2,862</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	\$ -	2,862	4,400	4,500	4,500
Beginning Fund Balance	\$ 138,793	138,793	141,655	146,055	146,055
Ending Fund Balance	<u>\$ 138,793</u>	<u>141,655</u>	<u>146,055</u>	<u>150,555</u>	<u>150,555</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
FEMA Grant Fund (Fund 66)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
CDA Arroyo Ditch Fund (Fund 67)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Program Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	1,367	2,100	2,100	2,100
<i>Total:</i>	<u>\$ -</u>	<u>1,367</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	\$ -	1,367	2,100	2,100	2,100
Beginning Fund Balance	\$ 66,311	66,311	67,678	69,778	69,778
Ending Fund Balance	<u>\$ 66,311</u>	<u>67,678</u>	<u>69,778</u>	<u>71,878</u>	<u>71,878</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Redevelopment Project Fund (Fund 68)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Program Revenues	\$ -	-	-	-	-
480001 - Interest Earnings	-	421	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>421</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
770800 - Program Expenditures - McGee Park	\$ -	1,800	19,494	-	-
<i>Total:</i>	<u>\$ -</u>	<u>1,800</u>	<u>19,494</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(1,379)	(19,494)	-	-
Beginning Fund Balance	\$ 20,873	20,873	19,494	-	-
Ending Fund Balance	<u>\$ 20,873</u>	<u>19,494</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Capital Expenditures					
McGee Park Project	\$ -	1,800	19,494	-	-
<i>Total:</i>	<u>\$ -</u>	<u>1,800</u>	<u>19,494</u>	<u>-</u>	<u>-</u>

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

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

Capital Expenditure Detail

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

SPECIAL REVENUE

FUNDS

IMPACT FEES

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460711 - Admin Facilities Impact Fees	\$ 29,280	-	-	-	1,994
460712 - Museum Impact Fees	2,890	-	-	-	197
460713 - Library Impact Fees	9,370	-	-	-	638
460714 - Corporation Yard Impact Fees	12,290	-	-	-	837
480001 - Interest Earnings	-	9,517	14,700	15,000	15,000
<i>Total:</i>	<u>\$ 53,830</u>	<u>9,517</u>	<u>14,700</u>	<u>15,000</u>	<u>18,666</u>
Expenditures:					
XXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 53,830	9,517	14,700	15,000	18,666
Beginning Fund Balance	\$ 407,707	461,537	471,054	485,754	485,754
Ending Fund Balance	<u>\$ 461,537</u>	<u>471,054</u>	<u>485,754</u>	<u>500,754</u>	<u>504,420</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Streets Impact Fee Fund (Fund 21)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 56,050	3,248	-	-	9,921
480001 - Interest Earnings	-	9,737	15,100	15,100	15,500
<i>Total:</i>	<u>\$ 56,050</u>	<u>12,985</u>	<u>15,100</u>	<u>15,100</u>	<u>25,421</u>
Expenditures:					
XXXXX - Program Expenditures	-	-	-	150,000	150,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Excess (deficit) of revenues over expenditures	\$ 56,050	12,985	15,100	(134,900)	(124,579)
Beginning Fund Balance	\$ 415,315	471,365	484,350	499,450	499,450
Ending Fund Balance	<u>\$ 471,365</u>	<u>484,350</u>	<u>499,450</u>	<u>364,550</u>	<u>374,871</u>

Capital Expenditure Detail

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

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 29,140	-	-	-	1,984
480001 - Interest Earnings	-	5,245	8,100	8,100	8,300
<i>Total:</i>	<u>\$ 29,140</u>	<u>5,245</u>	<u>8,100</u>	<u>8,100</u>	<u>10,284</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	5,245	8,100	8,100	10,284
Beginning Fund Balance	\$ 225,226	254,366	259,611	267,711	267,711
Ending Fund Balance	<u>\$ 254,366</u>	<u>259,611</u>	<u>267,711</u>	<u>275,811</u>	<u>277,995</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Police Impact Fee Fund (Fund 23)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 3,210	-	-	-	219
480001 - Interest Earnings	-	556	800	800	825
<i>Total:</i>	<u>\$ 3,210</u>	<u>556</u>	<u>800</u>	<u>800</u>	<u>1,044</u>
Expenditures:					
XXXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,210	556	800	800	1,044
Beginning Fund Balance	\$ 23,760	26,970	27,526	28,326	28,326
Ending Fund Balance	<u>\$ 26,970</u>	<u>27,526</u>	<u>28,326</u>	<u>29,126</u>	<u>29,370</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
AB-1600 Impact Fee Project Fund (Fund 24)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460701 - Development Impact Fees	\$ 3,680	-	-	-	251
<i>Total:</i>	<u>\$ 3,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>251</u>
Expenditures:					
XXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,680	-	-	-	251
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>(22,671)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
General Plan Update Fund (Fund 25)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
460202 - Long Range Planning Fee	\$ 3,927	-	-	-	267
<i>Total:</i>	<u>\$ 3,927</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>267</u>
Expenditures:					
XXXXX - Program Expenditures	\$ -	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 3,927	-	-	-	267
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>(269,157)</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Shenandoah Fiddletown Road Capital Projects Fund (Fund 31)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
State Route 49 / Main Street Intersection Captial Projects Fund (Fund 32)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
472001 - State Grants	\$ 126,036	(6,367)	-	-	-
480001 - Interest Earnings	-	525	700	-	700
<i>Total:</i>	<u>\$ 126,036</u>	<u>(5,842)</u>	<u>700</u>	<u>-</u>	<u>700</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	(5,842)	700	-	700
Beginning Fund Balance	\$ (94,208)	31,828	25,986	26,686	26,686
Ending Fund Balance	<u>\$ 31,828</u>	<u>25,986</u>	<u>26,686</u>	<u>26,686</u>	<u>27,386</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Miwok Indian Project Fund (Fund 33)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Reimbursements	\$ -	-	-	-	85,109
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,109</u>
Expenditures:					
762000 - City Attorney - Casino Project	\$ -	16,035	42,617	-	7,689
763000 - Engineering - Casino Project		3,334	13,508	-	407
463100 - Engineer Reimb Costs - Casino Project		579	940	-	-
<i>Total:</i>	<u>\$ -</u>	<u>19,948</u>	<u>57,065</u>	<u>-</u>	<u>8,096</u>
Excess (deficit) of revenues over expenditures	\$ -	(19,948)	(57,065)	-	77,013
Beginning Fund Balance	\$ -	-	(19,948)	(77,013)	(77,013)
Ending Fund Balance	<u>\$ -</u>	<u>(19,948)</u>	<u>(77,013)</u>	<u>(77,013)</u>	<u>-</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Capital Expenditures					
Casino Project	\$ -	19,948	57,065	-	8,096
<i>Total:</i>	<u>\$ -</u>	<u>19,948</u>	<u>57,065</u>	<u>-</u>	<u>8,096</u>

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

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

Capital Expenditure Detail

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

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

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Zinfandel Ridge Community Facilities District Fund (Fund 80)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
400901 - CFD 2016-01	\$ 101,445	114,704	133,813	132,604	132,604
499000 - Transfers In (Prior Year Revenue)	-	-	-	-	-
480001 - Interest	-	2,877	4,500	5,000	5,000
<i>Total:</i>	<u>\$ 101,445</u>	<u>117,581</u>	<u>138,313</u>	<u>137,604</u>	<u>137,604</u>
Expenditures:					
769000 - CFD Admin Costs	\$ 5,045	4,086	3,850	5,000	5,000
721100 - Gasoline / Fuel	-	112	552	1,000	100
722100 - Chemicals	-	215	-	250	-
731000 - Electricity	237	358	384	250	400
732000 - Communications	907	-	-	-	-
740100 - Building & Grounds Maintenance	22,398	20,134	15,244	69,000	70,000
740500 - Maintenance Supplies	-	266	211	300	300
740700 - Equipment Mtc & Repairs	78	58	1,567	2,000	2,000
740800 - Permits	-	-	-	-	-
761000 - Contract Costs	-	-	3,843	2,500	2,500
762000 - City Attorney	-	8,446	7,136	2,500	2,500
763000 - Engineering	-	-	1,124	-	75,000
770400 - Water Utility Billing	6,780	5,794	6,610	7,500	7,500
802000 - Equipment	-	263	-	500	-
701000 - Public Works / Admin Staff Charges	4,080	22,705	19,800	11,000	11,000
Transfers Out to Public Safety Fund (Fund 81)					
<i>Total:</i>	<u>\$ 39,525</u>	<u>62,437</u>	<u>60,321</u>	<u>101,800</u>	<u>176,300</u>
Excess (deficit) of revenues over expenditures	\$ 61,920	55,144	77,992	35,804	(38,696)
Beginning Fund Balance	\$ 113,112	175,032	230,176	308,168	308,168
Ending Fund Balance	<u>\$ 175,032</u>	<u>230,176</u>	<u>308,168</u>	<u>343,972</u>	<u>269,472</u>

Capital Expenditure Detail

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR 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 Mid-Year Budget
Zinfandel Ridge Community Facilities District - Public Safety Fund (Fund 81)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	ESTIMATED FY 2024-25	ADOPTED BUDGET FY 2025-26	MID-YEAR BUDGET FY 2025-26
Revenues:					
XXXXX - Revenues	\$ 48,645	61,656	64,307	69,288	69,288
Transfer in from Operating Fund (Fund 80)	-	-	-	-	-
480001 - Interest	-	4,882	7,500	7,500	7,500
<i>Total:</i>	<u>\$ 48,645</u>	<u>66,538</u>	<u>71,807</u>	<u>76,788</u>	<u>76,788</u>
Expenditures:					
XXXXX - Public Safety Contract Costs	\$ -	-	64,307	80,000	80,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>64,307</u>	<u>80,000</u>	<u>80,000</u>
Excess (deficit) of revenues over expenditures	\$ 48,645	66,538	7,500	(3,212)	(3,212)
Beginning Fund Balance	\$ 117,064	165,709	232,247	239,747	239,747
Ending Fund Balance	<u>\$ 165,709</u>	<u>232,247</u>	<u>239,747</u>	<u>236,535</u>	<u>236,535</u>

Capital Expenditure Detail

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

RESOLUTION NO. 2026-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLYMOUTH ADOPTING THE MID-YEAR UPDATED BUDGET AND FUND BALANCE PROJECTIONS FOR THE CITY FOR THE FISCAL YEAR 2025-26

WHEREAS, the City Manager has submitted to the City Council of the City of Plymouth a Mid-Year Updated Budget and Projections for the City for the Fiscal Year 2025-26; and

WHEREAS, after discussion of the proposed mid-year budget update and fund balance projections at the meeting on March 26, 2026, the City Council has approved the same; and

WHEREAS, it is the intention of the Council to adopt the proposed mid-year budget update and fund balance projections 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 "Fiscal Year 2025-26 Mid-Year Budget Schedules" and all schedules, exhibits and policies contained therein, presented by the City Manager is hereby adopted and the appropriations for the annual mid-year updated budget and fund balance projections of the City of Plymouth for the fiscal year 2025-26, are hereby adopted; and
2. That the amounts stated in the proposed mid-year budget update 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 26th day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Don Nunn, Mayor

Victoria McHenry, City Clerk

7.2



CITY COUNCIL AGENDA ITEM NO. 7.2
03/26/2026

SUBJECT: Request for Transient Occupancy Tax (TOT) Funding – Kit Carson Mountain Men Wagon Train

DEPARTMENT: City Manager’s Office

STAFF: Cameron Begbie, City Manager

TITLE

DISCUSSION AND POSSIBLE APPROVAL TO GRANT KIT CARSON MOUNTAIN MEN \$650 IN TOT FUNDS FOR THE 2026 WAGON TRAIN

BACKGROUND

The Kit Carson Mountain Men Wagon Train is an annual regional event that celebrates local history and heritage while attracting visitors to Amador County. The event brings participants and spectators into the area, contributing to tourism and local economic activity.

Historically, the City of Plymouth has participated in this event by sponsoring a wagon bearing a City of Plymouth banner. This participation has served as a visible representation of the City’s support for community traditions and regional tourism efforts.

For the 2026 event, scheduled for April 22 through April 26, the City-sponsored wagon will have the distinction of leading the wagon train.

The Wagon Train will travel through the City of Plymouth along the following route:

- Enter via Sherwood Street, passing by Plymouth Elementary School
- Turn right onto Main Street, where the group will pause briefly
- Continue to Mill Street
- Proceed toward Locust Street, completing the route through the City

This route provides an opportunity for residents, visitors, and local businesses to engage with the event and experience a unique historical reenactment within the downtown area.



CITY COUNCIL AGENDA ITEM NO. 7.2
03/26/2026

ENVIRONMENTAL DETERMINATION

This action is not a project under the California Environmental Quality Act (CEQA) and is therefore not subject to CEQA review.

FISCAL IMPACT

The cost to sponsor the City of Plymouth wagon is \$650. There is no special permitting fee to consider at this time.

RECOMMENDATION

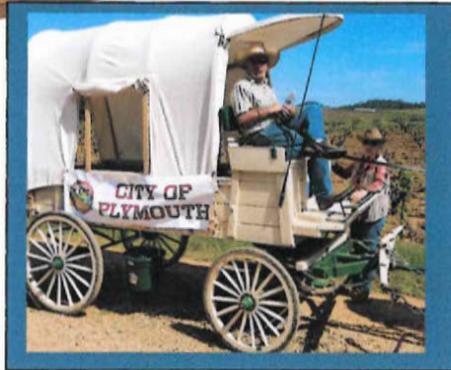
Staff recommends the City Council discuss this TOT grant application and provide direction to staff regarding whether any and how much money should be awarded.

ATTACHMENT(S)

1. Request from Kit Carson Mountain Men for sponsorship
2. Map outlining route

DAYS OF 49!

Kit Carson Mountain Men Wagon Train April 22 – 26, 2026



January 29, 2026

Attention: Plymouth City Manager

Re: *KCMM Wagon Train Sponsorship*

Thank you for your past support of the *Kit Carson Mountain Men Wagon Train and Days of 49 Celebration*. Now in our 12th year, your continued support is needed to help underwrite the costs to make this free public event a success for this year - and in the future! This family-oriented event is designed to keep alive Gold Rush history and the traditions and culture of California's pioneers.

The KCMM Wagon Train hopes we can count on:

- 1) Your continued sponsorship of a wagon for \$650 and,
- 2) Your continued assistance by waiving the Special Event permit fees.

Thank you for your consideration and assistance,

John Queirolo, Kit Carson Mountain Men & Event
Founder

And

Sherry Souza, Event Coordinator
(916) 799-7870



Plymouth 2017



City of Plymouth
Special Event Permit Application

Please fill out this application completely. Include a diagram of layout illustrating your event, fact sheets, budgets, description, brochures, media releases, any other information you feel will help the City/Town approve your event. Please submit completed applications and supporting information to:

Special Event Coordinator
Cathleen Johnson
209-245-6941 (Phone) 245-6953 (Fax)
Cjohnson@cityofplymouth.org
P.O. Box 429
Plymouth, CA. 95669

This application is: New Revised Renewal Application Date January 29, 2026

Event Title Kit Carson Mountain Men Wagon Train

Event Date(s) April 22, 2026 Hours Per Day 1 Hour

Requested Event Location Main Street Plymouth Total Expected Attendance Per day 80

Primary Event Contact <u>Sherry Souza</u>	Phone <u>Kit [REDACTED]</u>	<input checked="" type="checkbox"/> Day <input checked="" type="checkbox"/> Eve
Media Contact _____	Phone _____	<input type="checkbox"/> Day <input type="checkbox"/> Eve

Permit Applicant Name and Company Kit 916.769.2339

Company Contact (if different from above) John Quirelo Phone Kit [REDACTED] ←

Business Address PO [REDACTED]

City: Jackson CA Zip: 95642

Mailing Address (if different) _____

City Jackson CA Zip: 95642

Insurance Information

Please provide information regarding your insurance provider below. A Certificate of Insurance evidencing general liability coverage limits of \$1,000,000 and an Additional Insured Endorsement naming "the [City of Plymouth], its officers, agents, and employees" must be attached to this Application.

Contact Person John Quirelo Phone [REDACTED]

Business Address PO [REDACTED]
City _____ CA Zip: _____

I have purchased special event liability coverage through the City/Town. Copy Attached

General Event Description

Use the space below to provide a description of your event and related activities. Items to include are: event goals, target audience, schedule, and description of entertainment. Feel free to attach additional pages as needed. In addition, please attach copies of any brochures, flyers, news releases or any other information related to this event that you believe will help the City of Plymouth in considering your event for approval.

Historical re-enactment of wagon trains that represent the history of Amador County.

Event Features

Please check all of the items below that apply to your event. Please indicate each item on a scale diagram of the event layout on the next page. Feel free to attach additional pages as needed. A detailed description of some items will be requested in the following pages.

- | | |
|--|---|
| <input type="checkbox"/> Entertainment or Stage Location(s) | <input type="checkbox"/> Vehicle Fuel Handling |
| <input type="checkbox"/> Alcohol Concession Stands/Beer Garden | <input type="checkbox"/> Cooking Areas |
| <input type="checkbox"/> Non-Alcohol Concession Stands | <input type="checkbox"/> Tables, Enclosures, etc. |
| <input type="checkbox"/> Food Concession Stands | <input type="checkbox"/> Temporary/Permanent Structures |
| <input type="checkbox"/> General Merchandise/Craft Booths | <input type="checkbox"/> Temporary /Permanent Electrical Wiring |
| <input type="checkbox"/> First Aid Facilities | <input type="checkbox"/> Event Commanders Post |
| <input type="checkbox"/> Portable Toilets How many? _____ | <input type="checkbox"/> Fireworks/Pyrotechnics Site including
direction of launch |
| <input type="checkbox"/> Trash Enclosures How many? _____ | <input type="checkbox"/> Fire Hydrants and Extinguishers |
| <input type="checkbox"/> Security Personnel Stations | <input type="checkbox"/> Building Exits/Evacuation Route |
| <input type="checkbox"/> Parking Lots | <input type="checkbox"/> Location of Emergency Vehicles |

If there will be a parade, please check all items that apply and include on the diagram:

- | | |
|--|---|
| <input type="checkbox"/> Assembly Area | <input checked="" type="checkbox"/> Parade Route |
| <input type="checkbox"/> Disbanding Area | <input type="checkbox"/> Alternate Routes |
| <input checked="" type="checkbox"/> Live Animals <input type="checkbox"/> Holding Pens | <input type="checkbox"/> Potentially Impacted Public Transportation |
| <input type="checkbox"/> Barricades | <input type="checkbox"/> Potentially Impacted Residences/Businesses |
| <input type="checkbox"/> Street Closures | |

Attendance

Please provide attendance estimates for each day's event(s). Include event set up and tear down.

Date	Activity/Entertainment Name	Start Time	End Time	Estimated Attendance
4.22.2026	Kit Carson Wagon Train	10:30	11:15	80 attendees
Total Expected Attendance				80

First Aid

Provision for first aid is required for all events. The number and type of first aid stations will be determined by the City of Plymouth based on the attendance and type of event. You may select your own provider for first aid staff and equipment with prior approval from the City of Plymouth. Please provide contact information for your first aid provider, if known:

Minor first aid help will be available at the Interact Booth following American Red Cross Action Steps. ALL EMERGENCIES WILL BE HANDLED BY LOCAL EMERGENCY RESPONDERS "911"

Company _____

Contact Person _____ Phone _____

Business Address _____

City: _____ CA Zip: _____

Food and Beverage

A food handling permit is required from the Amador County Health Department. Please describe sanitation measures, food handling procedures, and the nature of food to be sold. Describe cooking layout if preparing food on-site including fuel or electrical sources. If an open flame will be used, a permit will be required from the Fire Department.

Vendors selling food will be required to follow the guidelines from the Amador County Health Department and will hold a temporary food permit or catering permit as required by Amador County Environmental Health.

Public Safety & Event Security

Please attach or describe the safety and security plan, including emergency evacuation plan, for your event including procedures for setup, operation, internal security, and crowd control. The Sheriff's Department will review the security plan to determine if additional security is required. If so, a contract with the Sheriff's Department will be required and a cost estimate will be provided. A security deposit will be required 10 days prior to the event. Once your event has concluded, the actual cost will be determined. You will receive a refund of any over-payment; any balance due must be paid within 15days.

The City of Plymouth provides street barricades that are set up at 5 AM. All Vendors are notified the street is one way. Vendors will check-in through the front gate (Main & Mill). Rotarians & Community Volunteers will be stationed at the barricades to help guide Vendors with exit procedures. Rotarians & Community Volunteers will be wearing reflective gear.

At the end of the event, Rotarians & Community Volunteers will maintain the one-way street and monitor Vendors exiting. Barricades will be removed from Poplar Street and Mineral Street to facilitate exiting. At 3 PM Main Street will then be open to traffic. At least one Rotarian will be stationed at the Rotary Command Booth in front of City Hall.

ALL EMERGENICES WILL BE HANDLED BY LOCAL AUTHORITIES & FIRST RESPONDERS "911"

EVACUATION PLAN

Should an emergency (fire) requiring evacuation occur during the event- the following guidelines should be followed:

- 1) Obey the directions of the first responders and make space for their vehicles and their access to the emergency.
- 2) Organizers, volunteers, and vendors can all help safely and calmly direct participants to the identified areas on the map. In general, people east (uphill) of Mineral Street (Taste) should head towards the assembly area "A" near and around the parking lot of Prospect Cellars. Those that are generally west, or downhill of Mineral Street should evacuate toward the parking lot of the fairgrounds.
- 3) Should air quality be an issue all participants should head along Main Street upwind and away of the source. Those located downwind of the source should travel away from the source, and then to a safe assembly area.
- 4) Participants should remain at the assembly areas making sure all are accounted for unless release by the Sherriff or Fire personnel.

See attached Map.

Post-Event Clean Up Plan

Please attach or describe the plan for cleaning up and disposal all recyclables, trash and debris after the event. This plan should describe how the facilities, equipment, premises, or streets will be returned to their pre-event condition. You may be required to post a bond or deposit to cover potential damages to public property that may result from your event. A copy of the clean up plan must be provided to the City of Plymouth at least 30 days in advance of your event.

All Vendors are required to clean-up at the end of the event. ACES will provide a 3-yard bin that is placed in the city parking lot next to the park. Large trash cans will be placed throughout the venue and Rotarians will be monitoring all Vendors.

7.3



CITY COUNCIL AGENDA ITEM NO. 7.3
03/26/2026

SUBJECT: Adoption of the 2025 Amador County Local Hazard Mitigation Plan, Including Annex D (City of Plymouth) and Incorporation into the Safety Element of the General Plan in Accordance with AB 2140

DEPARTMENT: City Manager's Office

STAFF: Cameron Begbie, City Manager

TITLE

REVIEW AND ADOPT RESOLUTION No. 2026-05 OF THE 2025 AMADOR COUNTY LOCAL HAZARD MITIGATION PLAN, INCLUDING ANNEX D AND INCORPORATION INTO THE SAFETY ELEMENT OF THE GENERAL PLAN IN ACCORDANCE WITH AB 2140

BACKGROUND

The Disaster Mitigation Act of 2000 requires local jurisdictions to adopt a FEMA-approved Local Hazard Mitigation Plan (LHMP) in order to be eligible for certain types of federal disaster assistance and hazard mitigation grant funding.

Amador County, in coordination with its local jurisdictions including the City of Plymouth, has prepared the **2025 Amador County Local Hazard Mitigation Plan update**. The LHMP identifies natural hazards that may impact the region—such as wildfire, flood, drought, severe weather, and other hazards—and outlines strategies to reduce long-term risk to life and property.

As part of this regional planning effort, the City of Plymouth participated in the development of a **jurisdiction-specific annex (Annex D)**, which identifies local risks, vulnerabilities, and mitigation actions specific to the City.

ENVIRONMENTAL DETERMINATION

This action is not a project under the California Environmental Quality Act (CEQA) and is therefore not subject to CEQA review.



CITY COUNCIL AGENDA ITEM NO. 7.3
03/26/2026

FISCAL IMPACT

There is no immediate fiscal impact associated with the adoption of the LHMO. However, adoption and AB 2140 compliance may result un significant future cost savings by:

- Increasing the federal cost share for disaster recovery funding; and
- Improving eligibility for competitive hazard mitigation grants.

RECOMMENDATION

Staff recommends the City Council review and adopt Resolution No. 2026-05 adopting the Amador County Local Hazard Mitigation Plan including Anex D (City of Plymouth), and incorporating the plan by reference into the Safety Element of the City of Plymouth General Plan in accordance with AB 2140.

ATTACHMENT(S)

1. Resolution No. 2026-05
2. 2025 Amador County Local Hazard Mitigation Plan & Annex D – City of Plymouth ([LINK](#))

RESOLUTION NO. 2026-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PLYMOUTH ADOPTING THE 2025 AMADOR COUNTY LOCAL HAZARD MITIGATION PLAN, INCLUDING ANNEX D (CITY OF PLYMOUTH), AND INCORPORATING SAID PLAN BY REFERENCE INTO THE SAFETY ELEMENT OF THE GENERAL PLAN IN ACCORDANCE WITH AB 2140

WHEREAS, the City Council of the City of Plymouth recognizes the threat that natural hazards pose to people and property within the City of Plymouth; and

WHEREAS, the City of Plymouth has participated in the preparation of a multi-hazard mitigation plan, hereby known as the *2025 Amador County Local Hazard Mitigation Plan*, including Annex D (City of Plymouth Annex), in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

WHEREAS, the *2025 Amador County Local Hazard Mitigation Plan*, including Annex D (City of Plymouth Annex), identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Plymouth from the impacts of future hazards and disasters; and

WHEREAS, adoption by the City Council of the City of Plymouth demonstrates its commitment to hazard mitigation and achieving the goals outlined in the *2025 Amador County Local Hazard Mitigation Plan*, including Annex D (City of Plymouth Annex); and

WHEREAS, the City Council of the City of Plymouth, seeking FEMA approval of the hazard mitigation plan, desires to comply with the requirements of the Disaster Mitigation Act and to augment its emergency planning efforts by formally adopting the *2025 Amador County Local Hazard Mitigation Plan*, including **Annex D (City of Plymouth Annex)**, by reference into the Safety Element of the City of Plymouth General Plan in accordance with the requirements of Assembly Bill 2140 (AB 2140);

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, CALIFORNIA, THAT:

In accordance with applicable law governing the adoption of resolutions, the City Council of the City of Plymouth adopts the *2025 Amador County Local Hazard Mitigation Plan*, including Annex D (City of Plymouth Annex). While content related to the City of Plymouth may require revisions to meet the plan approval requirements, changes occurring after adoption will not require the City of Plymouth to re-adopt any further iterations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

BE IT FURTHER RESOLVED, that the City of Plymouth adopts the *2025 Amador County Local Hazard Mitigation Plan*, including Annex D (City of Plymouth Annex), by reference into the Safety Element of its General Plan in accordance with the requirements of AB 2140; and

BE IT FURTHER RESOLVED, that the City Council of the City of Plymouth will submit this adoption resolution to the California Governor’s Office of Emergency Services (Cal OES) and FEMA Region IX officials to enable the plan’s final approval in accordance with the requirements of the Disaster Mitigation Act of 2000 and to establish conformance with the requirements of AB 2140.

ADOPTED by a vote of ____ in favor and ____ against, and ____ abstaining, this ____ day of _____, 2026.

By: _____
(Don Nunn, Mayor, City of Plymouth)

ATTEST:
By: _____
(Victoria McHenry, City Clerk)

APPROVED AS TO FORM:
By: _____
(Andreas Booher, City Attorney)

**2025 Amador County Local Hazard Mitigation Plan & Annex D
City of Plymouth**

(Link provided due to the size of the document)

[Amador-County-LHMP-Update-Chapters-Only.pdf](#)

[Amador-County-LHMP-Update-Annex-D-City-of-Plymouth.pdf](#)

7.4



CITY COUNCIL AGENDA ITEM NO. 7.4
03/26/2026

SUBJECT: Discussion and possible action to approve City Manager Employment Agreement

DEPARTMENT: City Attorney's Office

STAFF: Andreas Booher, City Attorney

TITLE

DISCUSSION AND POSSIBLE ACTION TO APPROVE CITY MANAGER EMPLOYMENT AGREEMENT

BACKGROUND

The City Council discussed recruitment for the permanent City Manager position several months ago. Following that meeting, the City Council solicited resumes from qualified individuals and subsequently interviewed candidates earlier this year at a special meeting. Based on those interviews, background checks, and deliberations, the City Council selected Cameron Begbie to serve as the City's permanent City Manager. The City Council also directed an ad hoc committee and the City Attorney to negotiate an employment agreement with Mr. Begbie.

This item is before the City Council to approve Mr. Begbie's employment agreement. The employment agreement would be retroactive back to Mr. Begbie's appointment on February 5, 2026. The compensation provided to Mr. Begbie in consideration for his serving as the City Manager is as follows:

- Annual Salary: \$120,000
- Health Benefits: same benefit provided to full time City employees
- Leave & Time Off
 - Vacation Time: 120 hours accrued annually; 180-hour accrual cap; 55 hours added to vacation bank on execution
 - Executive Leave: 40 hours annually for use during each calendar year; hours are not accrued and have no cash out or cash equivalent value; 36 hours added on execution as prorated total for calendar year 2026
 - Sick Leave: same benefit provided to full time City employees



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- Professional development: all conferences or similar events require pre-authorization by the Mayor
- Retirement Benefits: no City-funded retirement; may self-fund contributions to City-provided deferred compensation plan

ENVIRONMENTAL DETERMINATION

This action is not a project under the California Environmental Quality Act (CEQA) and is therefore not subject to CEQA review.

FISCAL IMPACT

The fiscal impact of this item is approximately \$140,000 per year.

RECOMMENDATION

Staff respectfully requests the City Council approve the employment agreement with Cameron Begbie and authorize the Mayor to sign the attached employment agreement on behalf of the City.

ATTACHMENT(S)

1. Employment Agreement Between the City of Plymouth and Cameron Begbie

EMPLOYMENT AGREEMENT

This Employment Agreement (“Agreement”) is between the City of Plymouth (“City”) and Cameron Begbie (“Employee”). It is effective as of February 5, 2026.

This Agreement is entered into on the basis of the following facts, among others:

- A. The City has a vacancy in the position of City Manager;
- B. Employee has been fulfilling the role of City Manager on an interim basis;
- C. The City Council (“the Council”) of the City desires to appoint Employee as the City Manager of the City, and Employee desires to accept this appointment; and
- D. The City and Employee desire to establish specific terms and conditions relating to compensation and benefits, performance evaluations, and related matters.

BASED UPON THE FOREGOING, THE CITY AND EMPLOYEE AGREE AS FOLLOWS:

1. Employee Appointed. The City appoints and employs Employee as City Manager, and Employee accepts the appointment and employment effective February 5, 2026.

2. Duties of Employee. Employee shall perform the duties established for the City Manager by State law, the City Manager job description as it may be periodically amended (a current copy of which is attached hereto as Exhibit A), the directions of the Council, or as otherwise provided by law, ordinance, municipal code, or regulation.

(a) Full Energy and Skill. Employee shall faithfully, diligently, and to the best of Employee's abilities, perform all duties that may be required under this Agreement. Employee agrees that Employee has a duty of loyalty and a general fiduciary duty to the City. Employee shall devote the whole of Employee's working time, skill, experience, knowledge, ability, labor, energy, attention, and best effort exclusively to the City's business and affairs.

(b) No Conflict. Employee shall not engage in any employment, activity, consulting service, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with, inimical to, or which interferes with the performance of Employee's duties.

(c) Outside Activities. While Employee is the owner of Lava Dog Gun Vault at 9454 Main Street, Employee shall not, during the term of this Agreement, individually, as a partner, joint venturer, officer or shareholder, invest or participate in any other business venture conducting business in the corporate limits of Plymouth, without the prior approval of the City Council. Should any actual or potential conflict of interest arise due to Employee's ownership interest in Lava Dog Gun Vault during the term of this Agreement, Employee shall immediately alert the City Attorney of such conflict and recuse himself pending further analysis of the conflict by the City. Employee shall, during the term of this Agreement, act in a manner consistent with the City's best interests.

3. Hours of Work. Employee is an exempt employee but is expected to engage in those hours of work that are necessary to fulfill the obligations of the City Manager position. Employee does not have set hours of work, as the City Manager is expected to be available at all times. It is recognized that the City Manager must devote a great deal of time to the business of the City outside of the City's customary office hours, and to that end the City Manager's schedule of work each day and week shall vary in accordance with the work required to be performed and in accordance with any specific direction provided by the Council. In general, City Manager shall be available to members of the public during City Hall hours of operation.

4. Term. Subject to the termination provisions in Paragraph 8, this Agreement shall commence on February 5, 2026, and continue in full force and effect until such time as either party terminates the Agreement.

5. Periodic Evaluation. Within the first six months of Employee's employment, the Council shall conduct an evaluation of Employee's performance and provide guidance and direction regarding the Council's goals and objectives which Employee shall be tasked with implementing. In addition, approximately every six months or at a time mutually agreed upon by the Council and Employee, the Council shall conduct an evaluation of Employee's performance and provide guidance and direction regarding the City's goals and objectives which Employee shall be tasked with implementing. Nothing in this paragraph prohibits the Council from conducting additional formal performance evaluations when deemed appropriate or from providing informal feedback to Employee regarding Employee's performance.

6. Compensation.

(a) Salary. Employee shall receive the base annual salary of One Hundred and Twenty Thousand Dollars (\$120,000.00), payable on a pro-rata basis in the same manner as all full time City employees, and subject to all applicable payroll taxes and withholdings.

(b) Salary Adjustments. In connection with Employee's annual performance evaluation, the Council can decide, in its sole discretion, whether to award Employee any increase in compensation. In addition, the Council has discretion to award Employee increases in compensation at other times deemed appropriate by the Council. Employee is not guaranteed any compensation increase, even with a positive evaluation. Notwithstanding the foregoing, Employee shall be entitled to a cost-of-living adjustment whenever the Council awards such an increase to other City employees.

7. Employment-Related Benefits. Employee is eligible for employment-related benefits as follows:

(a) Health and Welfare Benefits. Employee will be eligible for all regular health and welfare benefits that the City provides to other full-time employees of the City. Details of those benefits are provided in the City's personnel policies and/or the summary plan description(s). The City's allowance for health benefits shall be equal to that provided to other full-time employees of the City as specified in the City's employment policies.

(b) Vacation. Employee shall accrue vacation at the rate of 120 hours per year, on a pro rata basis as hours are worked each pay period (5 hours are earned each semi-monthly pay period). Employee can accrue up to a maximum of 180 hours, at which time Employee will cease accruing additional vacation hours until hours are taken to fall below the cap. Upon the execution of this Agreement, 55 hours of vacation will be added to Employee's vacation bank. Vacation can be used in accordance with the City's policy applicable to full-time employees.

(c) Executive Leave. Employee is provided with forty (40) hours of Executive Leave each calendar year. Upon the execution of this Agreement, 36 hours of Executive Leave will be added to Employee's Executive Leave bank. At the commencement of each calendar year, Employee's Executive Leave bank will be replenished to 40 hours for use during that calendar year. Unused Executive Leave has no cash value and will not be paid in cash or any other form of compensation upon separation from City employment. It is available to Employee only to use in connection with active employment.

(d) Sick Leave. Employee shall accrue sick leave at a rate and subject to conditions set forth in the City's policies on those leave benefits applicable to full-time employees.

(e) Retirement Benefits. The City does not participate in CalPERS, and Employee is not entitled to any City-funded retirement benefits or contributions by the City. Employee can make his own self-funded contributions to any deferred compensation plan provided by the City.

(f) Cellular Telephone. Employee shall be provided with a cellular phone for City business.

8. Termination of Employment.

(a) No Property Interest. Employee understands and agrees that Employee has no constitutionally protected property or other interest in Employee's employment as City Manager. Employee understands and agrees that Employee works at the will and pleasure of the Council, and that Employee may be terminated, or asked to resign, at any time, with or without cause, by a majority vote of its members. Notice of termination shall be provided to Employee in writing.

(b) At-Will. Employee is an at-will employee, and works exclusively at the pleasure and discretion of the City Council. As an at-will employee, Employee may be terminated, with or without cause. Nothing in this Agreement, nor in any City policy, rule, procedure or ordinance shall modify Employee's status as an at-will employee. Either party may give notice to remove, terminate, cease and/or resign Employee as City Manager, and while not required, thirty (30) days advance written notice is preferred.

(c) Severance.

(i) Termination by Employee. In the event Employee resigns or retires from his position, Employee will be paid for any wages earned through the date of separation and any accrued and unused vacation leave. Employee shall not be paid for any

unused executive leave or sick leave and is not entitled to any severance benefits if he resigns or retires.

(ii) Termination by City Without Cause. If Employee is asked to resign, or is terminated or removed from office without cause, Employee shall be paid for any wages earned through the date of separation and any accrued and unused vacation leave. Employee shall not be paid for any unused executive leave or sick leave. Employee shall also be eligible to receive the following severance benefit (“Severance”):

- if termination occurs on or before February 4, 2028, Employee shall receive a cash payment equivalent to the sum of Employee’s then-current monthly base salary multiplied by three (3) months;
- if termination occurs on or after February 5, 2028, Employee shall receive a cash payment equivalent to the sum of Employee’s then-current monthly base salary multiplied by four (4) months;
- if termination occurs on or after February 5, 2029, Employee shall receive a cash payment equivalent to the sum of Employee’s then-current monthly base salary multiplied by five (5) months; and
- if termination occurs on or after February 5, 2030, Employee shall receive a cash payment equivalent to the sum of Employee’s then-current monthly base salary multiplied by six (6) months.

Eligibility for this severance benefit is expressly conditioned upon Employee’s execution of (1) a waiver and release of any and all Employee’s claims against the City, its Councilmembers, officers, and employees, and (2) a covenant not to sue any of those parties, in a form acceptable to the City Attorney. The cash payment of the base salary may be made on a prorated, monthly basis for the number of months being paid at the City’s discretion. All normal payroll taxes and withholdings as required by law shall be made with respect to any amounts paid under this section. For purposes of this provision, Employee’s years of service are calculated from the Effective Date of this Agreement. In order to earn the additional month of severance, Employee must remain employed for the full year (i.e., through February 4). Employee does not earn a partial month based on less than one year of service.

(iii) Termination by Employer for Cause. If Employee is terminated or asked to resign for “cause,” Employee will be paid for any wages earned through the date of separation and any accrued and unused vacation leave. Employee shall not be paid for any unused executive leave or sick leave and is not entitled to any Severance. Under this Agreement, “cause” includes: (1) willful misconduct, (2) malfeasance, (3) any act of moral turpitude or dishonesty for personal gain, (4) improper use of City funds or property, (5) a material violation of City policies or procedures, or (6) a conviction of or pleading nolo contendere to any felony or a conviction of or pleading nolo contendere to a misdemeanor relating to Employee’s fitness to perform his assigned duties.

(iv) Determination and Process for Termination for Cause. In the event that the City Council votes to terminate Employee’s employment and this Agreement for “cause,” Employee will be presented with a general description, via the City Attorney, of the

basis for said cause. Employee will have five (5) days to request an opportunity to address the City Council to present information in closed session before final action is taken; provided, however, that nothing herein prohibits Employee from exercising his right, if applicable, to have complaints or charges brought against him by another person or employee heard in open session rather than closed session pursuant to Government Code section 54957(b)(2)).

(d) No Due Process or Administrative Hearing. Employee understands and expressly agrees that employment under this Agreement is “at will,” and that employment may be terminated at any time, for any reason by the City Council, with or without notice, without right to any administrative appeal or hearing, except as provided above with respect to a termination for “cause.”

9. Statutory Requirements. This Agreement shall be deemed to incorporate by reference the provisions of Sections 53243 *et seq.* of the Government Code, as it may be amended or renumbered.

10. Payment of Expenses of Employment. The City shall pay the following usual and customary employment expenses.

(a) The cost of any fidelity or other bonds required by law for the City.

(b) The cost to defend and indemnify Employee to the full extent of the law as provided by the California Government Claims Act (Government Code §810 *et seq.*), or otherwise. Notwithstanding the foregoing, the City’s obligation to defend and indemnify Employee shall extend only to the entry of a final judgment by the trial court, and shall not extend to providing defense or indemnity in connection with an appeal of the judgment, unless otherwise specifically provided by law. The City will determine, in its sole discretion, whether to compromise and settle any such claim or suit against Employee and the amount of any settlement or judgment rendered thereon.

(c) Subject to the Mayor’s approval, reasonable dues for Employee’s membership in professional organizations associated with the office of City Manager. The City will allow Employee reasonable time away from the City to participate in the annual conferences of these organizations.

(d) Subject to the Mayor’s approval, the cost of attending conferences or other events (i.e. out-of-town meetings, professional seminars, etc.) necessary for the proper discharge of Employee’s duties. The City will not reimburse Employee for any expenses related to membership in service clubs.

(e) The cost of travel for city-related business, including transit and accommodations, in accordance with the City’s policies.

11. Miscellaneous.

(a) Notices. Notices given under this Agreement shall be in writing and shall be:

(i) served personally; or

- (ii) delivered by first-class United States mail, certified, with postage prepaid and a return receipt requested; or
- (iii) Sent by Federal Express, or some equivalent private overnight delivery service.

Notices shall be deemed received at the earlier of actual receipt or three (3) days following deposit in the United States mail, postage prepaid. Notices shall be directed to the addresses shown below, provided that a party may change such party's address for notice by giving written notice to the other party in accordance with this subsection.

CITY: City of Plymouth
Attn: Mayor
9426 Main Street
P.O. Box 429
Plymouth, CA 95669

EMPLOYEE: Cameron Begbie
Address last on file

(b) Compliance with Government Code §§53243, 53243.1, & 53243.2.
If Employee is convicted of a crime involving an abuse of his office or position, all of the following shall apply:

(i) if Employee is provided with administrative leave pay pending an investigation, Employee shall be required to fully reimburse the City for such amounts paid;

(ii) if the City pays for the criminal legal defense of Employee (which would be in its sole discretion, as it is not generally required to pay for a criminal defense), Employee shall be required to fully reimburse the City such amounts paid; and

(iii) if this Agreement is terminated, any cash settlement related to the termination that Employee may receive from the City shall be fully reimbursed to the City or void if not yet paid to Employee.

For this subsection, "abuse of office or position" means either (1) an abuse of public authority, including waste, fraud, and violation of the law under color of authority, or (2) a crime against public justice, including but not limited to a crime described in Title 7 (commencing with Section 92) of Part 1 of the Penal Code.

(c) Entire Agreement/Amendment. This Agreement constitutes the entire understanding and agreement between the parties as to those matters contained in it, and supersedes any and all prior or contemporaneous agreements, representations and understandings of the parties. This Agreement may be amended at any time by mutual agreement of the parties, but any such amendment must be in writing, dated, and signed by the parties and attached hereto.

(d) Attorney's Fees. If any legal action or proceeding is brought to enforce or interpret this Agreement, the prevailing party, as determined by the court, shall be entitled to recover from the other party all reasonable costs and attorney's fees, including such

fees and costs as may be incurred in enforcing any judgment or order entered in any such action. Nothing in this subsection shall be read to prevent the parties from agreeing to some alternative method of dispute resolution. If such a method is agreed to, any final determination shall include an award of attorney's fees and costs by the presiding officer.

(e) Severability. In the event any portion of this Agreement is declared void, such portion shall be severed from this Agreement and the remaining provisions shall remain in effect, unless the result of such severance would be to substantially alter this Agreement or the obligations of the parties, in which case this Agreement shall be immediately terminated.

(f) Waiver. Any failure of a party to insist upon strict compliance with any term, undertaking, or condition of this Agreement shall not be deemed to be a waiver of such term, undertaking, or condition. To be effective, a waiver must be in writing, signed and dated by the parties.

(g) Representation by Counsel. The parties acknowledge and agree that they were, or had the opportunity to be, represented individually by legal counsel with respect to the matters that are the subject of this Agreement and that they are fully advised with respect to their respective rights and obligations resulting from signing this Agreement.

(h) Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Employee and the City agree that venue for any dispute shall be in Amador County, California.

(i) Section Headings. The headings on each of the sections and subsections of this Agreement are for the convenience of the parties only and do not limit or expand the contents of any such section or subsection.

(j) No Assignment. Employee may not assign this Agreement in whole or in part.

Dated: _____

CITY OF PLYMOUTH

By _____
Don Nunn, Mayor

Dated: _____

EMPLOYEE

Cameron Begbie

Approved as to Form:

Andreas Booher, City Attorney

EXHIBIT A

CITY MANAGER – JOB DESCRIPTION

*Class specifications are only intended to present a descriptive summary of the range of duties and responsibilities associated with specified positions. Therefore, specifications **may not include all** duties performed by individuals within a classification. In addition, specifications are intended to outline the **minimum** qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

DEFINITION: Under policy direction of the City Council, serves as the City's chief executive officer. Plans, organizes, directs, and evaluates the operations, programs, and services of all City departments; provides professional policy advice to the City Council; ensures sound fiscal management, effective service delivery, and high standards of transparency and accountability; represents the City in intergovernmental, community, and regional matters; and performs related work as required.

DISTINGUISHING CHARACTERISTICS: This is an at-will, contract executive position with full responsibility for the administration of City government. The role is distinguished from the Assistant/Deputy City Manager and department directors by its breadth of authority, appointment of department heads, responsibility for implementing Council policy, and accountability for enterprise-wide strategy, culture, and performance outcomes.

SUPERVISION RECEIVED/EXERCISED: Receives policy direction from the City Council. Exercises direct supervision over department directors and executive staff; exercises indirect supervision over all City employees through subordinate management. Serves as appointing authority for City personnel in accordance with Charter/Code.

ESSENTIAL FUNCTIONS: (including but not limited to the following)

- Collaborate with the City Council to establish strategic goals, priorities, and performance expectations; develop and implement work plans to achieve results.
- Provide objective, data-informed policy analysis and recommendations; prepare and present clear staff reports and briefings.
- Lead, mentor, and evaluate an effective executive team; foster an inclusive, values-driven, and service-oriented culture.
- Direct preparation and administration of the annual operating and capital budgets; ensure long-term financial sustainability and prudent reserves.
- Oversee delivery of high-quality municipal services (e.g., public safety, public works, utilities, community development, parks & recreation, administration).
- Advance organizational excellence through performance management, continuous improvement, and innovation.
- Negotiate and administer contracts, intergovernmental agreements, and, as applicable, collective bargaining agreements.
- Ensure compliance with applicable laws, regulations, policies, and public records/open meetings requirements.
- Champion proactive, transparent communication and robust community engagement.
- Promote economic vitality, strategic land use, infrastructure reinvestment, and sustainable practices.

- Direct risk management, emergency preparedness/response, and business continuity efforts.
- Represent the City with regional agencies, community groups, businesses, and the media.
- Ensure equitable access and outcomes in City programs and services.

WORKING CONDITIONS: Work is performed primarily in a standard office setting with frequent attendance at evening and weekend meetings as well as community events. City Manager travels to sites, partner agencies, and conferences; occasionally works outdoors during inspections, emergencies, or other events. Duties require sustained posture, use of standard office equipment, and the ability to operate a motor vehicle. Must be available for after-hours meetings, emergencies, and critical incidents.

QUALIFICATIONS: (The following are minimal qualifications necessary for entry to the classification)

Education and/or Experience

- Bachelor’s degree from an accredited college or university in Public or Business Administration, Political Science, Urban Planning, Finance, or a related field.
- Ten (10) years of progressively responsible management experience, preferably in municipal or county government, including five (5) years in an executive or department-director role.
- Master of Public Administration (MPA) or related graduate degree is highly desirable.
- Experience with labor relations, enterprise funds/utilities, capital improvement programming, and economic development is desirable.
- Possession of, or ability to obtain, a valid California driver’s license.

KNOWLEDGE/ABILITIES/SKILLS: The following are a non-exhaustive list of the knowledge, abilities, and skills necessary to perform essential duties of the position of City Manager.

Knowledge of:

- Principles and practices of public administration, including strategic planning, budgeting, capital planning, and performance management.
- Municipal organization, functions, and services; applicable federal and state laws; public meeting and records requirements.
- Governmental accounting, revenue structures, financial forecasting, debt management, and grants administration.
- Human resources leadership, organizational development, labor relations, and risk management.
- Land use, economic development, housing policy, and infrastructure planning.
- Community engagement, media relations, and public information practices.
- Emergency management, incident command concepts, and continuity planning.

Ability to:

- Provide visionary, ethical, and collaborative leadership; build trust with Council, staff, and community.
- Analyze complex problems; evaluate options and impacts; make timely, well-reasoned decisions.
- Develop and manage balanced budgets; ensure fiscal stewardship and transparency.
- Attract, develop, and retain diverse talent; set clear expectations and hold teams accountable.
- Communicate clearly and persuasively in writing and verbally with varied audiences.
- Establish and maintain effective working relationships with elected officials, staff, unions, businesses, nonprofits, residents, and regional partners.
- Navigate a political environment with diplomacy and discretion while upholding professional standards.
- Manage multiple priorities and meet deadlines in a fast-paced setting; respond effectively to emergencies.

Skill to:

- Lead organizational change and continuous improvement initiatives.
- Facilitate complex negotiations and resolve conflicts.
- Interpret and apply laws, regulations, contracts, and policies.
- Use data analytics and performance dashboards to drive decisions and report outcomes.
- Deliver high-impact presentations and public communications.
- Proficiently use modern office software and collaboration tools.

