

**CITY OF PLYMOUTH
AGENDA
Special City Council
Medicine Lake Room
3400 Plymouth Boulevard, Plymouth, MN
November 10, 2025, 5:00 PM**

1. CALL TO ORDER

2. TOPICS

2.1 Review of potential sales tax funded projects, PIC expansion and fieldhouse

1. Presentation

2.2 2026/27 Budget Discussion

1. Presentation

2. 08.26.25 Budget Discussion Memo - All Funds

3. Budget Follow Up

4. Financial Budget Summaries

2.3 Set future study sessions

1. Calendar

3. ADJOURNMENT

To: Dave Callister, City Manager

Prepared by: Jennifer Tomlinson, Parks and Recreation Director

Reviewed by:

Item: **Review of potential sales tax funded projects, PIC expansion and fieldhouse**

1. Action Requested:

No action required.

2. Background:

On July 22, 2025, Council approved using up to \$1.2 million for schematic design of potential sales-tax-funded projects. ISG, Inc. was awarded the contract and has been working to develop the design and programmatic elements associated with the Plymouth Ice Center (PIC) expansion and fieldhouse renovation. Architects from ISG, Inc. will present initial concepts that are based on interviews with user groups, staff recommendations and previous comments heard from the community.

3. Budget Impact:

Not applicable.

4. Attachments:

1. Presentation



Jennifer Tomlinson, Parks and Recreation Director

Nathan Hermer, Civil Engineer, ISG

Jeremy Wiesen, Architecture Practice Group Leader, ISG

PIC Expansion and Fieldhouse Architectural Review



City of
Plymouth

Agenda

- Overview of process
- User group feedback
- Design intent
- Fieldhouse design
- PIC expansion design
- Next steps

Process to date

- October 2024-council conducted a visioning session to understand priorities for potential sales tax funded projects.
- July 2025- council approved the use of up to \$1.2 million in surplus funds to hire an architect to get through schematic design
- July 2025- staff submitted a bonding request to the state for funding for City Center improvements
- August 2025- staff issued an RFP for architectural services and selected ISG, Inc. to lead our efforts
- September 2025-staff presented operational model impacts to Council in a study session
- September 2025-staff and ISG met with user groups to understand their needs and deficiencies in existing facilities
- November 2025-Council study session to review proposed concepts ←



Design Intent

Enhance the existing facilities to better serve the growing needs of our community by providing inclusive, accessible, and sustainable spaces that promote health, wellness, and community engagement.

1. Expand Capacity & Functionality

Increase the facility's capacity to accommodate more users and a wider variety of programs

2. Enhance Accessibility & Inclusivity

Ensure the expanded facility is and welcoming to individuals of all ages, abilities, and backgrounds.

3. Sustainability & Efficiency

Incorporate green building practices, energy-efficient systems, and sustainable materials to reduce environmental impact and operational costs.

User group feedback-fieldhouse

- Recreation programming

 - gymnastics will be moved from the Wayzata High School gym to a new space in the fieldhouse

- Wayzata Independent School District

 - Indoor training for soccer, lacrosse, softball, baseball and football with high school athletes using the facility during morning hours

- Fusion soccer

 - Existing field is too small(60x100 yards) to accommodate competition for older teams
 - Ideal size is 75x115 yards, preferred dimensions to accommodate 7v7 and 9v9
 - Extra space is needed around the fields for transitions, warm up and congregating
 - Consider seating for 150-200 people
 - Two team rooms would be helpful for older kids with capacity for 20-30
 - Restrooms near field, storage, dividers were key elements requested

User group feedback-PIC

- Wayzata Youth Hockey Association

Additional space for coach's locker rooms, additional locker rooms that are larger, meeting spaces, shooting area, expanded concessions upgrade AV, storage

- Wayzata Independent School District

Renovation of existing locker rooms and construction of new JV locker rooms, security upgrades to have access control, consistent power, the PIC has the worst locker rooms in the Lake conference

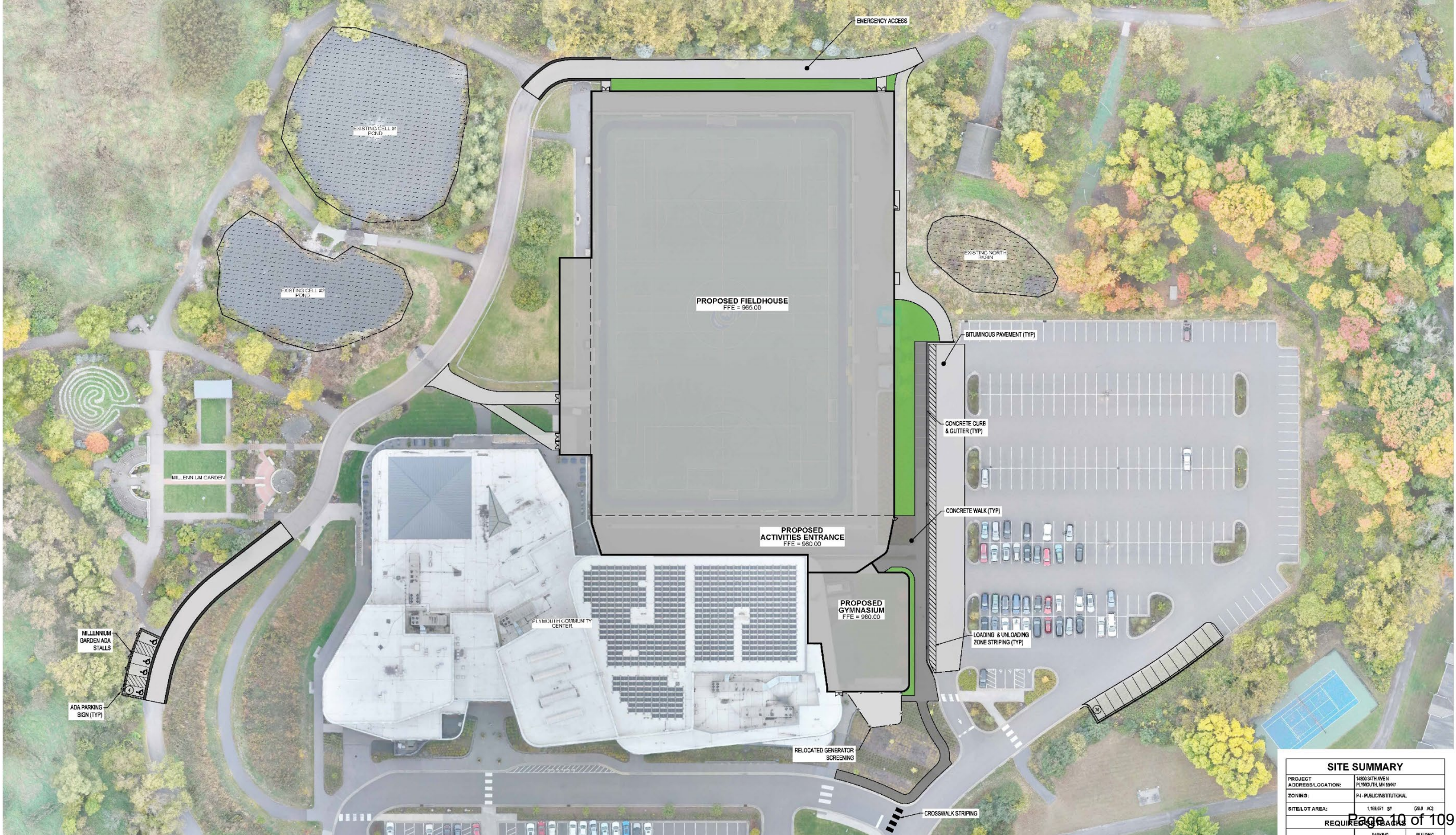
- MAP/FHIT

10-12,000 square feet with separate entry that can accommodate about 50 hockey bags an hour, shooting lanes, indoor turf for sleds and sprints, offices to relocate headquarters from the Sports Center, direct floor access to rink, locker space

Fieldhouse Design

- <https://www.isginc.com/sliders/plymouth-community-center>





SITE SUMMARY	
PROJECT ADDRESS/LOCATION:	1080 37TH AVE N PLYMOUTH, MN 55447
ZONING:	P1 - PUBLIC/INSTITUTIONAL
SITE/LOT AREA:	1,108,071 SF (25.8 AC)
REQUIRED SETBACKS:	SEE PLAN





Fieldhouse Design



Plymouth Ice Center expansion

<https://www.isginc.com/sliders/plymouth-ice-arena>







EXTERIOR - STREET VIEW

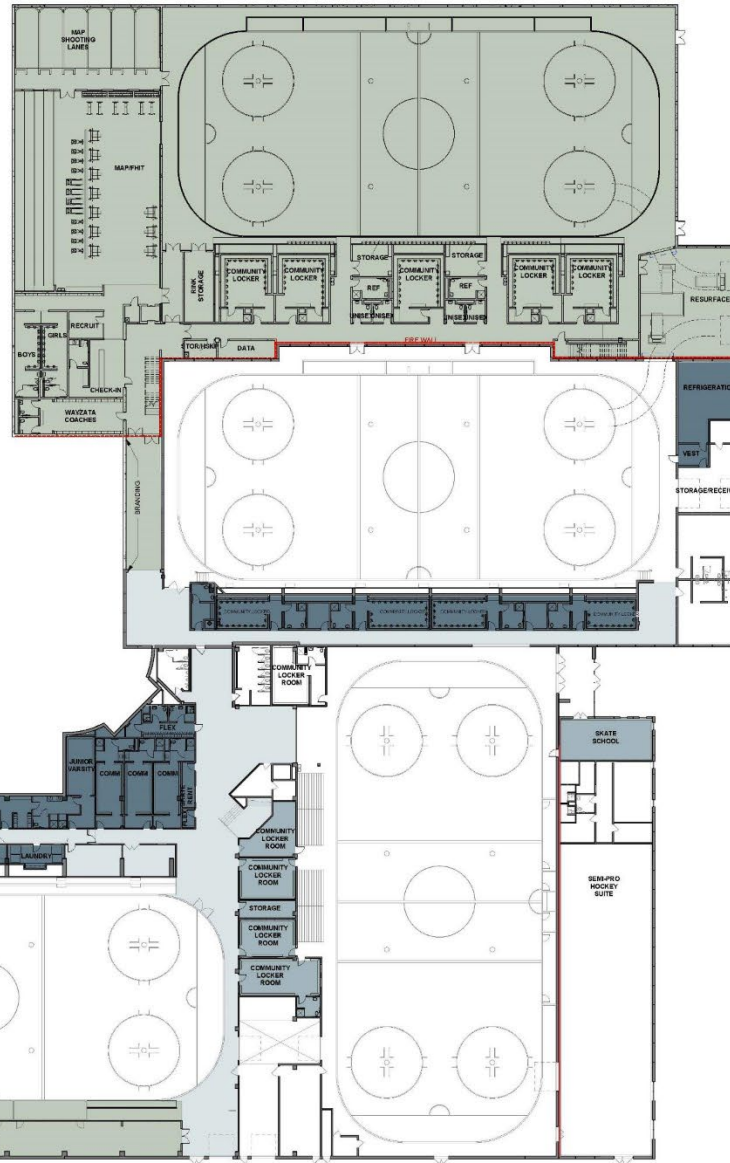


Architecture + Engineering + Environmental + Planning

PLYMOUTH ICE CENTER
PLYMOUTH, MINNESOTA - 11/04/25
ISG PROJECT NO. 25-33427

ISGinc.com





PLAN KEY

- NEW CONSTRUCTION
- POLYURETHANE FLOORING (ICE RINKS), POLYURETHANE FLOORING
- POLYURETHANE FLOORING (HALLS, RESTROOMS, OFFICES)
- POLYURETHANE FLOORING (MECHANICAL)
- POLYURETHANE FLOORING

1 LOWER LEVEL PLAN
1" = 20'-0"





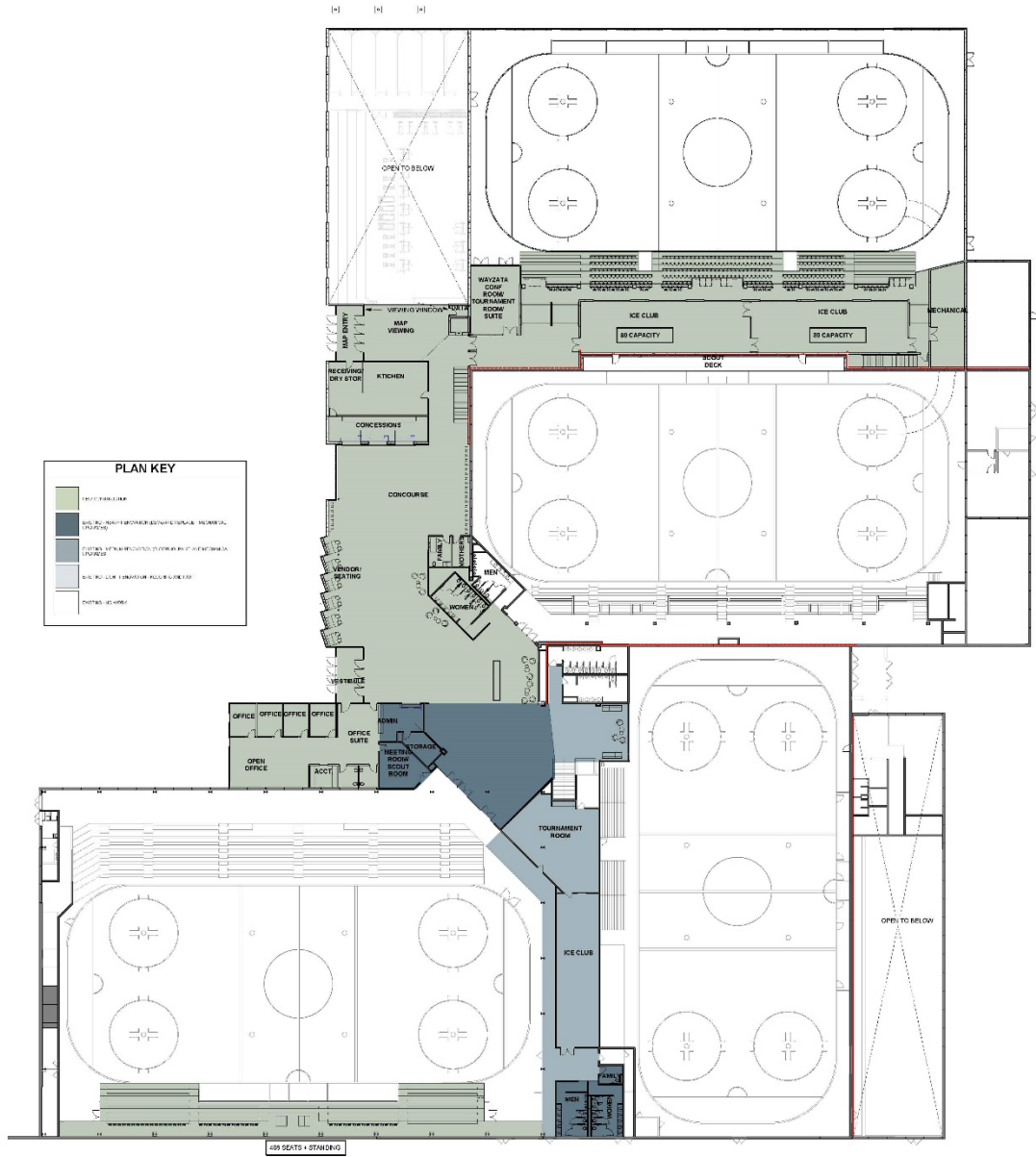
INTERIOR RENDERING - NEW ICE SHEET



Architecture + Engineering + Environmental + Planning

PLYMOUTH ICE CENTER
PLYMOUTH, MINNESOTA - 11/04/25
ISG PROJECT NO. 25-33427

ISGinc.com



PLAN KEY

- RESTROOMS
- ICE CLUB SEATING (80 CAPACITY) - 80 SEATS
- CONCOURSE
- OFFICE
- RESTROOM
- MEETING ROOM
- TOURNAMENT ROOM
- ICE CLUB
- MECHANICAL
- VENDOR SEATING
- CONCESSIONS
- KITCHEN
- RESTROOM
- OFFICE SUITE
- OPEN OFFICE
- ACC'T
- MEETING ROOM
- RECEPTION
- MEN
- WOMEN
- FAMILY
- OPEN TO BELOW

1 ENTRY LEVEL PLAN
1" = 20'-0"

UPPER LEVEL PLAN



Direction/next steps

- Direction

Are we headed in the right direction?

Did we miss anything?(solar on roof of PIC expansion)

- Next steps

Cost estimating with high level numbers to present to user groups

Staff will work with user groups to negotiate contributions

Financial information back before Council in mid-December

Detailed cost estimating by end of December

Resolution of support for request to the legislature for sales tax ballot language

To: Dave Callister, City Manager

Prepared by: Andrea Rich, Finance Director

Reviewed by:

Item: **2026/27 Budget Discussion**

1. Action Requested:

Review budget materials and provide staff direction for the final tax levy to be considered on December 9, 2025.

2. Background:

This is the third budgeting meeting with a focus on proposed FTEs and discussion prior to approving the levy.

3. Budget Impact:

See budget memo (updates are in red text).

4. Attachments:

1. Presentation
2. 08.26.25 Budget Discussion Memo - All Funds
3. Budget Follow Up
4. Financial Budget Summaries



2026/2027 BIENNIAL BUDGET DISCUSSION

November 10, 2025



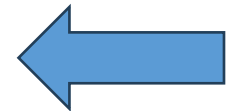
Agenda

- Budget/FTE Overview
- Summary Levy
- Next Steps



Timeline and Process

2026/27 BIENNIAL BUDGET TIMELINE	
HRA budget meeting	6/26/2025 & 7/24/2025
Departmental budgets submitted to Finance	6/30/2025
Department budget review meetings	July
Council Study Session - General Fund & Special Revenue funds (#1)	8/26/2025
Council Study Session - Enterprise funds and Internal Service funds (#2)	9/9/2025
★ Council adopts preliminary levies & budget	9/23/2025
Council Study Session - Budget follow up (#3)	10/28/2025
Council Study Session - Budget as needed (#4)	11/10/2025
Planning Commission public hearing (only if issuing debt)	TBD
★ Budget Public Hearing - Budget, Levy & Rates Adoption	12/9/2025
Levy is certified with Hennepin County	12/29/2025



Primary Drivers on Levy Changes



OPERATIONAL EXCELLENCE

Outcome: A community where residents choose to live, businesses choose to grow, employees choose to work and visitors choose to return.

People (market adjustment, new positions, health insurance, paid leave tax)



ECONOMIC STABILITY AND VITALITY

Outcome: A business-friendly environment that fosters economic opportunities and innovation.

Adequate funding for fleet, facilities, IT and risk management funds



A CONNECTED AND THRIVING COMMUNITY

Outcome: Residents have a safe place to live with high quality infrastructure and recreational opportunities.

Park Replacement levy increase to cover trail replacement and park renewals

Aligned Strategies

- Continue investments to ensure staff have equitable and competitive pay and benefits to attract and retain a highly productive workforce
- Continue long range financial forecasting to prepare for future changes and growth
- Enhance community health and vibrancy through parks and connected trail systems that foster interaction, connection and recreation

Proposed New FTEs

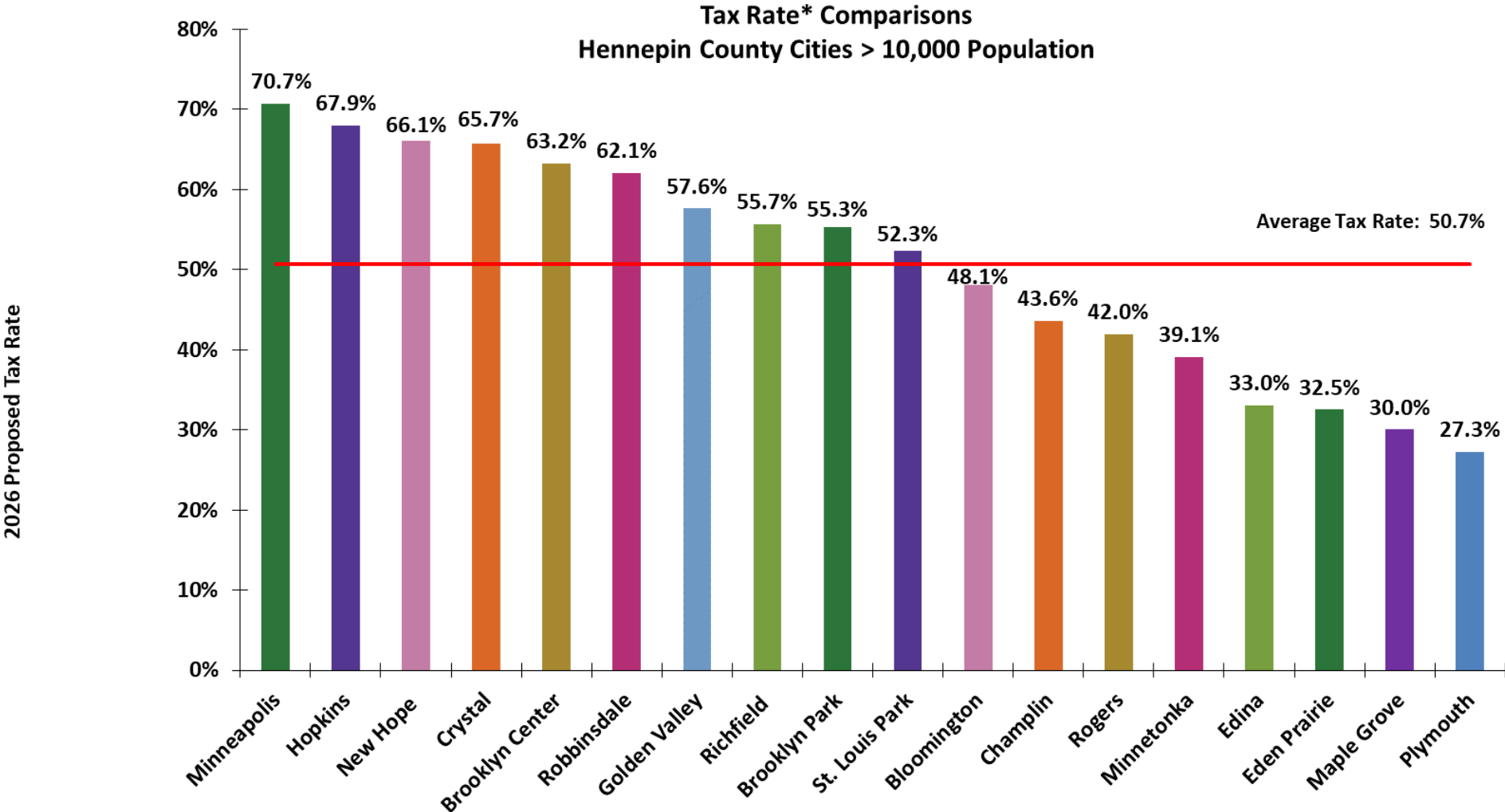
2026			
<u>Fund</u>	<u>Department</u>	<u>Position Title</u>	<u>FTE</u>
General	Police	Increase Comm Asst Spec FTE	0.1
	Police	Increase OSS FTE	0.2
	Police	Increase PS Ed Spec FTE	0.2
	PW	Eng Svcs Coordinator	1
	Fire/Emerg Mgmt	Fire Marshal/Emergency Mgmt Coord	-
			<u>1.5</u>
Non-General Fund			
Recreation	P&R	Events Coordinator	1
Rental Assistance	CED	HRA Specialist	1
Utilities	PW	Project Mgr/Engineer	1
Utilities	PW	Mtce Worker	1
			<u>4</u>
Total			<u>5.5</u>
2027			
<u>Fund</u>	<u>Department</u>	<u>Position Title</u>	<u>FTE</u>
General	P&R	Mtce Worker - Forestry	1
	Police	Police Officer	1
	CED	TBD Housing Prog Support	1
	PW	TBD Environment Support	1
			<u>4</u>
Non-General Fund			
Construction	P&R	TBD Sales Tax Project Support	1
			<u>1</u>
Total			<u>5</u>



CITY OF PLYMOUTH PROPERTY TAX LEVIES

Levy Type	2025	Original				Updated			
		2026 Proposed Levy	2027 Concept Levy	% Change Proposed 2026 to 2025	% Change Concept 2027 to Proposed 2026	2026 Proposed Levy	2027 Concept Levy	% Change Proposed 2026 to 2025	% Change Concept 2027 to Proposed 2026
Levy Base									
General Fund Base	43,349,363	46,620,630	48,961,076	7.5%	5.0%	46,488,025	48,961,076	7.2%	5.3%
Street Reconstruction	3,026,695	3,117,496	3,211,021	3.0%	3.0%	3,117,496	3,211,021	3.0%	3.0%
Recreation Fund	1,002,168	1,032,233	1,063,200	3.0%	3.0%	1,032,233	1,063,200	3.0%	3.0%
Park Replacement	1,040,950	1,522,178	1,617,844	46.2%	6.3%	1,522,178	1,617,844	46.2%	6.3%
Capital Improvement Fund	<u>526,357</u>	<u>542,147</u>	<u>558,412</u>	<u>3.0%</u>	<u>3.0%</u>	<u>542,147</u>	<u>558,412</u>	<u>3.0%</u>	<u>3.0%</u>
Total Levy Base	48,945,533	52,834,684	55,411,553	7.9%	4.9%	52,702,079	55,411,553	7.7%	5.1%
Special Levies									
2020A Plymouth Community Center	2,361,540	2,364,690	2,364,900	0.1%	0.0%	2,364,690	2,364,900	0.1%	0.0%
2021A Fire Stations	<u>1,347,728</u>	<u>1,346,573</u>	<u>1,344,630</u>	<u>-0.1%</u>	<u>-0.1%</u>	<u>1,346,573</u>	<u>1,344,630</u>	<u>-0.1%</u>	<u>-0.1%</u>
Total Special Levies	<u>3,709,268</u>	<u>3,711,263</u>	<u>3,709,530</u>	<u>0.1%</u>	<u>0.0%</u>	<u>3,711,263</u>	<u>3,709,530</u>	<u>0.1%</u>	<u>0.0%</u>
TOTAL CITY LEVY	52,654,801	56,545,947	59,121,083	7.4%	4.6%	56,413,342	59,121,083	7.1%	4.8%
HRA Levy	<u>678,588</u>	<u>698,945</u>	<u>719,914</u>	<u>3.0%</u>	<u>3.0%</u>	<u>698,945</u>	<u>719,914</u>	<u>3.0%</u>	<u>3.0%</u>
TOTAL LEVY	\$53,333,389	\$57,244,892	\$59,840,997	7.3%	4.5%	\$57,112,287	\$59,840,997	7.09%	4.78%
Total City Tax Rate (not including HRA)	25.8%	27.3%	26.7%			27.2%	26.7%		

Comparison with other cities (Prelim Levies)



Source: Hennepin County
 * Excludes HRA

TAX CAPACITY RATE* COMPARISON TAXES PAYABLE 2026

Hennepin County Suburbs > 45,000 Population	2026 Tax Rate	City Taxes on \$500k Homestead	City Taxes on \$5M Business
Brooklyn Park	55.29%	2,759	54,876
St. Louis Park	52.29%	2,609	51,902
Bloomington	48.10%	2,400	47,743
Minnetonka	39.14%	1,953	38,844
Edina	33.00%	1,647	32,755
Eden Prairie	32.52%	1,623	32,273
Maple Grove	30.03%	1,498	29,804
Plymouth	27.28%	1,361	27,074
Average	39.71%	1,981	39,409
Difference Plymouth to Average		\$ (620)	\$ (12,335)
Difference Plymouth to Highest		\$ (1,398)	\$ (27,802)

Source: Hennepin County

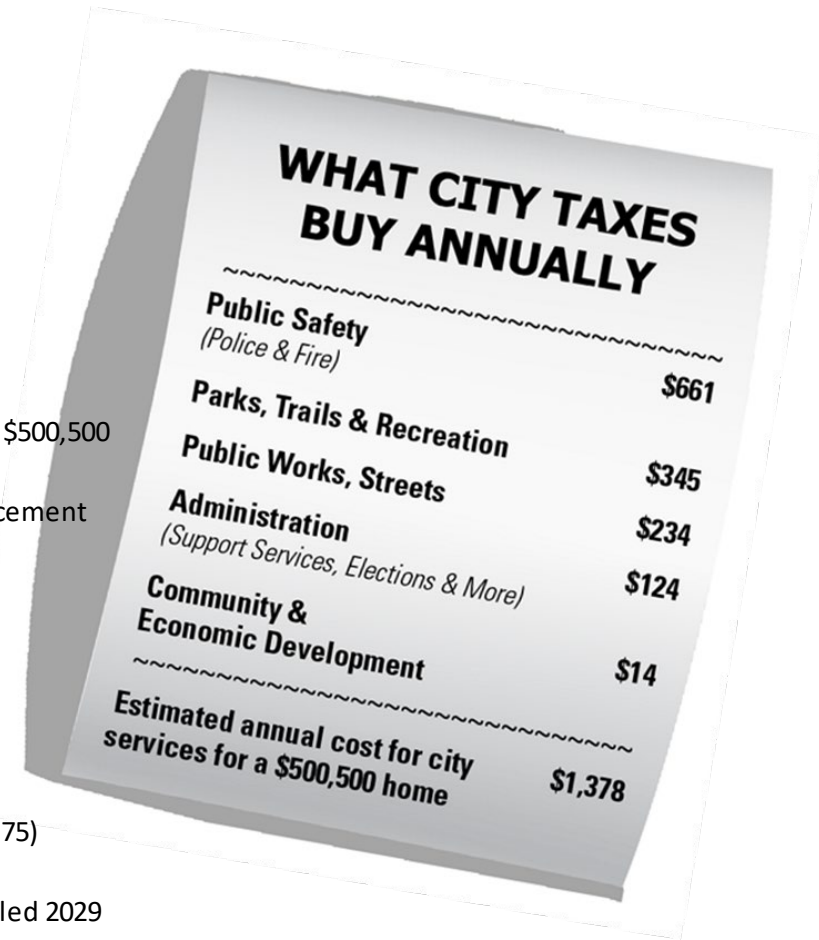
* Excludes HRA



Property Tax Impacts

	Prelim Levy		Updated		
	Annual	Monthly	Annual	Monthly	
	2026 Prelim Levy Impact	2026 Prelim Levy Impact	2026 Proposed Levy Impact	2026 Proposed Levy Impact	
Median Value Home					
Property Taxes					
Year-over-year home appreciation	29.61	2.47	29.61	2.47	Median value from \$481,200 to \$500,500
General Levy	82.38	6.87	79.06	6.59	
Park Replacement Levy	12.66	1.06	12.66	1.06	3% plus \$500,000 for trail replacement
Other Levies (e.g., HRA, debt)	3.95	0.33	3.95	0.33	3%
Total City Property Tax Change	128.60	10.72	125.28	10.44	
Utilities (average usage)					
Water	18.08	1.51	18.08	1.51	8% increase per rate study
Sewer	21.44	1.79	21.44	1.79	4% increase per rate study
Water Resources	7.84	0.65	7.84	0.65	7% increase per rate study
Solid Waste	6.00	0.50	6.00	0.50	\$.50 increase (rate study was \$.75)
Yard Waste	-	-	-	-	included in solid waste
Franchise Fees	-	-	-	-	Increased in 2024. Next scheduled 2029
Total Utility Change	53.36	4.45	53.36	4.45	
Total Median Value Home	181.96	15.16	178.64	14.89	

Notes



Market Value

Summary of the 2025 Assessment

Growth statistics for each submarket in the City of Plymouth are listed below. The growth statistics are net figures that consider only market changes. These figures do not include new construction.

Single Family Homes	+ 3.2 %	Residential Condos	- 1.6 %
Commercial	- 8.5 %	Townhouses	+ 1.8 %
Industrial	- 2.0 %	Double Bungalow	- 0.8 %
Apartment	- 3.5 %	Residential Zero Lot Line	+ 3.1 %

City of Plymouth 2025 Assessment

Total market value:	\$18,366,721,100
New construction:	\$228,827,700
Net percent increase for all property types:	+ 0.7 %
Gross percent increase:	+ 1.9 %.



Next Steps

- Feedback on proposed property tax levy
- Approve budgets and final levy on December 9
 - Increase in tax rate requires 2/3 majority vote



Appendix

Budget Drivers & Assumptions
Budgets by Fund



2026/2027 Budget Drivers & Assumptions



Change in
Accounting

- Engineering Administrative Fee
- Balance Budget Transfer In/Out
- Use of Resource Planning

2026/2027 Budget Drivers & Assumptions



Personnel Costs

- Health Insurance Premiums – 13%
- Market Rate Adjustments
- COLA and Step Increases – 3% COLA
- Vacancy Assumption
- Paid Leave Tax - \$120,000
- Proposed New FTEs
- Training - \$138,000

2026/2027 Budget Drivers & Assumptions



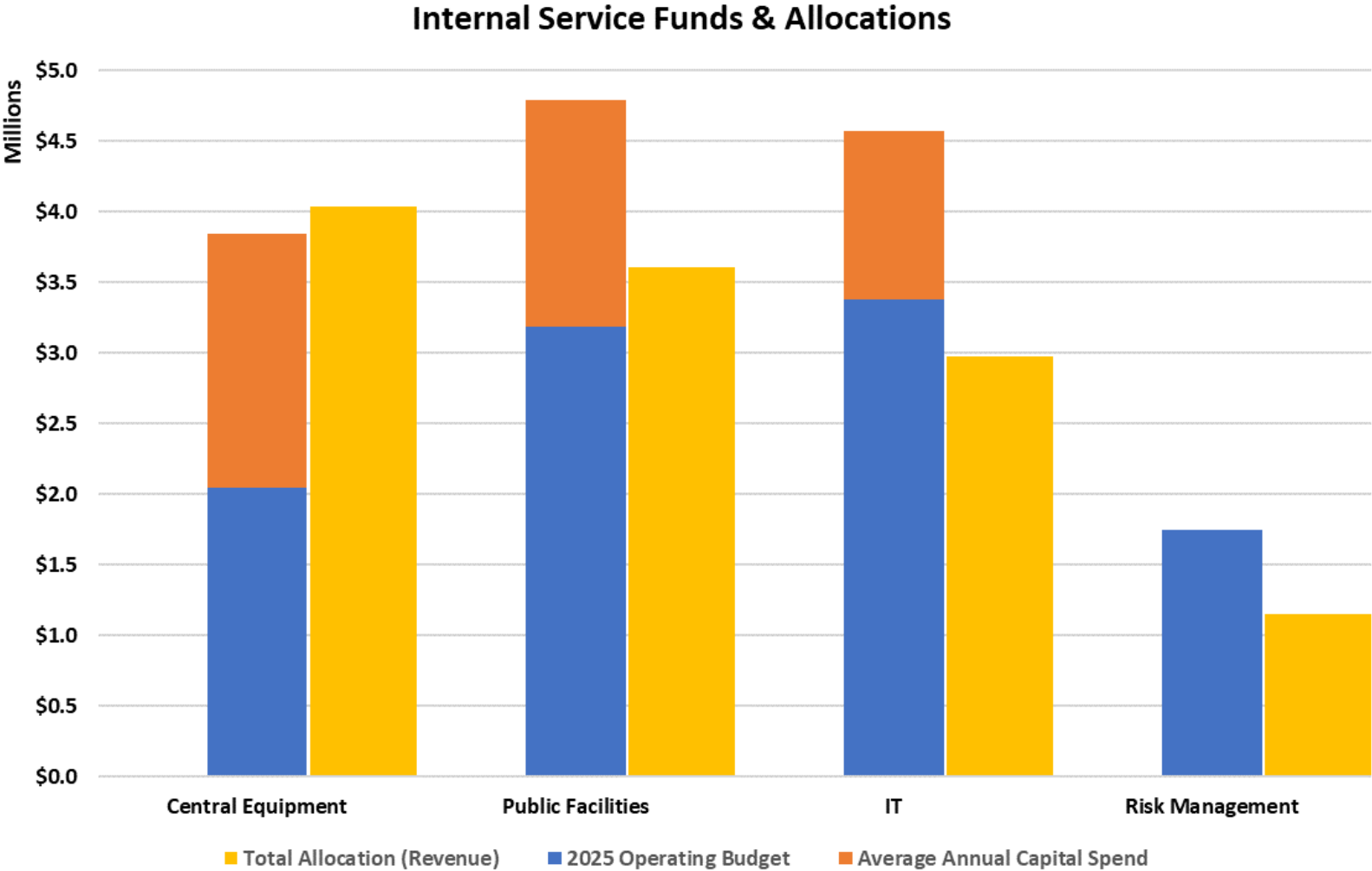
Allocations

- Central Equipment, Public Facilities, IT, Risk Management & Administration
- Set rates to cover operating expenses and capital
- Gradual rate adjustments to avoid volatility
- More detail in September study session with discussion of internal service funds

Allocation Changes

		Allocation Budgets		
		2025	2026	2027
<u>Total Allocations</u>	Fleet	4,039,601	3,779,930	3,847,454
	Facilities	3,609,308	3,623,908	3,677,823
	IT	2,977,993	3,277,993	3,577,993
	Risk Management**	1,148,894	1,379,447	1,519,912
	Admin	1,201,558	1,441,356	1,484,590
	Total	12,977,354	13,502,634	14,107,772
<u>Total General Levy</u>	Fleet	3,417,121	3,175,153	3,231,873
	Facilities	2,328,823	2,720,645	2,764,302
	IT	2,295,890	2,427,689	2,642,812
	Risk Management	867,172	983,204	1,091,356
	Admin	N/A	(275,646)	(43,234)
	Total	8,909,006	9,031,045	9,687,109
<u>Increase to General Levy</u>	Fleet		(241,968)	56,720
	Facilities*		391,821	43,658
	IT		131,799	215,123
	Risk Management		116,032	108,152
	Admin		(239,797)	(43,234)
	Total		157,887	380,419
% Increase			1.77%	4.21%
* Excludes increase to PCC budget for change in facility operating responsibility. The PCC Facilities allocation decreased \$387,000 from 2025 to 2026.				
** Assumes \$500,000 surplus contribution in 2026 and 2027.				

Internal Service Funds - Allocation Summary



2026/2027 Budget Drivers & Assumptions



Destination Marketing Organization

- Current funding source is one third of lodging tax
- Recommend updating city code to increase lodging tax split to 50/50 for DMO and public recreational facilities (currently PCC debt)
- Increases funding allocation from \$200,000 to \$300,000 (assuming annual lodging tax revenue of \$600,000)
- Long term forecast assumes \$300,000 for PCC debt

2026/2027 Budget Drivers & Assumptions



Other
Budget
Changes

- PCC Operating Responsibility Shift – Transfer responsibility and related expenses from the Public Facilities ISF to the PCC within the General Fund
- Capital Expenditures – Align with 2025-2034 CIP with exception of the following additions:
 - \$450,000 and \$500,000 for trail replacement in 2026/2027
 - New \$40,000 mini loader and \$30,000 John Deere Pro Gator in 2026
- Housing & Redevelopment Authority
 - Proposed 3% levy increase
 - New Bring It Home program
 - Senior buildings former subsidy redirected to capital reserves
- Transit – increase in First Transit fee

Fund	General Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	8,205,605	9,064,009	9,466,690	402,681	4.4%	9,890,343	423,653	4.5%
Capital Improve	753,328	430,000	798,000	368,000	85.6%	127,500	(670,500)	-84.0%
Contractual Services	5,733,626	5,527,727	6,114,501	586,774	10.6%	6,029,541	(84,960)	-1.4%
Dues & Subscriptions	151,335	260,520	242,606	(17,914)	-6.9%	246,700	4,094	1.7%
Employee Development & Meetings	669,419	705,097	842,925	137,828	19.5%	844,211	1,286	0.2%
Equip	147,836	199,800	287,700	87,900	44.0%	238,800	(48,900)	-17.0%
Materials & Supplies	1,280,611	1,475,424	1,819,702	344,278	23.3%	1,961,229	141,527	7.8%
Other	2,615,362	1,753,401	1,849,472	96,071	5.5%	1,845,262	(4,210)	-0.2%
Personal Services	33,446,231	36,029,542	38,961,656	2,932,114	8.1%	41,153,692	2,192,036	5.6%
Transfers Out	4,524,097	300,000	346,000	46,000	15.3%	342,000	(4,000)	-1.2%
Expense Total	57,527,450	55,745,520	60,729,252	4,983,732	8.9%	62,679,278	1,950,026	3.2%
Revenue								
Billings To Depts	1,131,757	2,069,957	1,441,356	(628,601)	-30.4%	1,484,590	43,234	3.0%
Charges For Services	2,348,453	1,688,715	1,668,675	(20,040)	-1.2%	1,703,575	34,900	2.1%
Contributions & Donations - Opr	9,650	36,300	16,300	(20,000)	-55.1%	16,300	0	0.0%
Fines & Forfeitures	353,784	415,000	415,000	0	0.0%	415,000	0	0.0%
Gen Prop Tax	41,153,479	43,349,363	46,620,630	3,271,267	7.5%	48,961,076	2,340,446	5.0%
Int Inc	721,410	225,500	436,500	211,000	93.6%	436,500	0	0.0%
Intergovernmental	4,112,892	3,968,034	4,258,581	290,547	7.3%	4,339,581	81,000	1.9%
Other	984,005	36,500	32,700	(3,800)	-10.4%	35,046	2,346	7.2%
Permits & Licenses	5,844,075	3,699,085	3,837,710	138,625	3.7%	3,934,710	97,000	2.5%
Special Assess	5,330	10,000	0	(10,000)	-100.0%	0	0	0.0%
Transfers In	1,349,823	247,066	2,001,800	1,754,734	710.2%	1,352,900	(648,900)	-32.4%
Revenue Total	58,014,658	55,745,520	60,729,252	4,983,732	8.9%	62,679,278	1,950,026	3.2%
Net Income/(Loss)	487,208	-	-	-		-	-	

Fund	Recreation Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	103,001	110,152	186,170	76,018	69.0%	206,329	20,159	10.8%	
Capital Improve	26,836	0	0	0	0.0%	0	0	0.0%	
Contractual Services	982,759	911,600	1,537,550	625,950	68.7%	1,582,143	44,593	2.9%	
Contributed Capital	0	0	0	0	0.0%	0	0	0.0%	
Depreciation	0	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	12,253	6,343	10,415	4,072	64.2%	10,415	0	0.0%	
Employee Development & Meetings	26,338	19,055	32,500	13,445	70.6%	33,500	1,000	3.1%	
Equip	9,649	20,600	10,000	(10,600)	-51.5%	10,000	0	0.0%	
Materials & Supplies	168,120	132,032	213,100	81,068	61.4%	222,885	9,785	4.6%	
Other	96,241	87,834	110,060	22,226	25.3%	110,060	0	0.0%	
Personal Services	2,113,975	1,945,848	2,383,165	437,317	22.5%	2,506,482	123,317	5.2%	
Transfers Out	0	43,408	0	(43,408)	-100.0%	0	0	0.0%	
Expense Total	3,539,172	3,276,872	4,482,960	1,206,088	36.8%	4,681,814	198,854	4.4%	
Revenue									
Charges For Services	2,278,834	2,243,875	3,235,680	991,805	44.2%	3,355,874	120,194	3.7%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Opr	19,439	20,572	24,750	4,178	20.3%	25,750	1,000	4.0%	
Gen Prop Tax	962,616	1,002,652	1,032,233	29,581	3.0%	1,063,200	30,967	3.0%	
Int Inc	26,187	0	24,300	24,300	0.0%	24,300	0	0.0%	
Intergovernmental	9	0	0	0	0.0%	0	0	0.0%	
Other	13,182	9,785	14,000	4,215	43.1%	14,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	3,300,267	3,276,884	4,330,963	1,054,079	32.2%	4,483,124	152,161	3.5%	
Net Income/(Loss)	(238,905)	12	(151,997)	(152,009)		(198,690)	(46,693)		

Fund	Destination Marketing Org Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Capital Improve	7,847	0	0	0	0.0%	0	0	0.0%	
Contractual Services	92,792	30,000	136,000	106,000	353.3%	141,000	5,000	3.7%	
Dues & Subscriptions	26,464	0	34,669	34,669	0.0%	35,829	1,160	3.3%	
Employee Development & Meetings	4,676	0	9,500	9,500	0.0%	9,500	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	9,345	50,000	31,000	(19,000)	-38.0%	32,500	1,500	4.8%	
Other	2,982	0	30,000	30,000	0.0%	30,000	0	0.0%	
Personal Services	125,027	130,862	148,746	17,884	13.7%	154,510	5,764	3.9%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	269,133	210,862	389,915	179,053	84.9%	403,339	13,424	3.4%	
Revenue									
Charges For Services	0	0	13,000	13,000	0.0%	15,000	2,000	15.4%	
Gen Prop Tax	202,417	0	300,000	300,000	0.0%	300,000	0	0.0%	
Int Inc	22,709	0	0	0	0.0%	0	0	0.0%	
Transfers In	0	210,862	0	(210,862)	-100.0%	0	0	0.0%	
Revenue Total	225,126	210,862	313,000	102,138	48.4%	315,000	2,000	0.6%	
Net Income/(Loss)	(44,007)	-	(76,915)	(76,915)		(88,339)	(11,424)		

Fund	Opioid Settlement Fund
Department	Police
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	0	0	0	0	0.0%	0	0	0.0%
Capital Improve	0	0	0	0	0.0%	0	0	0.0%
Contractual Services	12,000	12,000	12,000	0	0.0%	12,000	0	0.0%
Depreciation	0	0	0	0	0.0%	0	0	0.0%
Equip	0	0	0	0	0.0%	0	0	0.0%
Materials & Supplies	0	0	0	0	0.0%	0	0	0.0%
Other	26	15	15	0	0.0%	15	0	0.0%
Transfers Out	0	43,660	0	(43,660)	-100.0%	0	0	0.0%
Expense Total	12,026	55,675	12,015	(43,660)	-78.4%	12,015	0	0.0%
Revenue								
Int Inc	6,798	2,000	2,600	600	30.0%	2,600	0	0.0%
Other	115,628	53,675	53,675	0	0.0%	53,675	0	0.0%
Revenue Total	122,426	55,675	56,275	600	1.1%	56,275	0	0.0%
Net Income/(Loss)	110,400	-	44,260	44,260		44,260	-	

Fund	Transit
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	127,387	141,777	341,233	199,456	140.7%	357,383	16,150	4.7%	
Capital Improve	70,000	0	0	0	0.0%	0	0	0.0%	
Contractual Services	4,712,970	4,925,736	5,966,712	1,040,976	21.1%	6,055,456	88,744	1.5%	
Dues & Subscriptions	10,570	13,000	11,500	(1,500)	-11.5%	12,500	1,000	8.7%	
Employee Development & Meetings	0	4,750	3,150	(1,600)	-33.7%	3,550	400	12.7%	
Equip	34,718	100,000	25,000	(75,000)	-75.0%	30,000	5,000	20.0%	
Materials & Supplies	478,841	420,504	490,175	69,671	16.6%	507,578	17,403	3.6%	
Other	2,759	52,125	52,390	265	0.5%	52,390	0	0.0%	
Personal Services	208,711	224,912	239,393	14,481	6.4%	317,050	77,657	32.4%	
Transfers Out	0	689,334	0	(689,334)	-100.0%	0	0	0.0%	
Expense Total	5,645,956	6,572,138	7,129,553	557,415	8.5%	7,335,907	206,354	2.9%	
Revenue									
Charges For Services	423,229	392,773	355,142	(37,631)	-9.6%	373,199	18,057	5.1%	
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	638,434	150,100	265,000	114,900	76.5%	265,000	0	0.0%	
Intergovernmental	6,425,692	6,029,267	6,431,594	402,327	6.7%	6,753,174	321,580	5.0%	
Other	3	0	0	0	0.0%	0	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	7,487,358	6,572,140	7,051,736	479,596	7.3%	7,391,373	339,637	4.8%	
Net Income/(Loss)	1,841,402	2	(77,817)	(77,819)		55,466	133,283		

Fund	Central Equipment
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	211,951	206,201	141,535	(64,666)	-31.4%	149,160	7,625	5.4%
Capital Improve	13,945	2,415,400	2,815,600	400,200	16.6%	1,421,000	(1,394,600)	-49.5%
Contractual Services	175,510	132,310	135,910	3,600	2.7%	136,510	600	0.4%
Debt Service Interest	5,783	0	0	0	0.0%	0	0	0.0%
Depreciation	1,781,801	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	2,019	3,500	3,500	0	0.0%	3,500	0	0.0%
Employee Development & Meetings	865	2,200	2,200	0	0.0%	2,200	0	0.0%
Equip	19,729	34,000	34,000	0	0.0%	34,000	0	0.0%
Materials & Supplies	899,762	898,605	962,500	63,895	7.1%	982,600	20,100	2.1%
Other	329,378	31,275	36,650	5,375	17.2%	36,650	0	0.0%
Personal Services	643,324	737,197	809,904	72,707	9.9%	854,567	44,663	5.5%
Transfers Out	0	0	0	0	0.0%	0	0	0.0%
Expense Total	4,084,067	4,460,688	4,941,799	481,111	10.8%	3,620,187	(1,321,612)	-26.7%
Revenue								
Billings To Depts	3,884,232	4,039,601	3,779,930	(259,671)	-6.4%	3,847,454	67,524	1.8%
Charges For Services	0	21,218	21,218	0	0.0%	21,218	0	0.0%
Contributions & Donations - Capital	271,757	0	0	0	0.0%	0	0	0.0%
Int Inc	618,901	218,156	274,800	56,644	26.0%	274,800	0	0.0%
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%
Other	296,478	106,090	100,000	(6,090)	-5.7%	100,000	0	0.0%
Transfers In	51,972	75,628	0	(75,628)	-100.0%	0	0	0.0%
Revenue Total	5,123,340	4,460,693	4,175,948	(284,745)	-6.4%	4,243,472	67,524	1.6%
Net Income/(Loss)	1,039,273	5	(765,851)	(765,856)		623,285	1,389,136	

Fund	Public Facilities
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	30,208	35,623	151,417	115,794	325.1%	166,446	15,029	9.9%
Capital Improve	0	3,090,000	2,769,000	(321,000)	-10.4%	1,725,000	(1,044,000)	-37.7%
Contractual Services	2,204,837	2,288,965	2,079,637	(209,328)	-9.1%	2,071,690	(7,947)	-0.4%
Contributed Capital	0	0	0	0	0.0%	0	0	0.0%
Depreciation	770,357	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	2,347	1,850	2,100	250	13.5%	2,100	0	0.0%
Employee Development & Meetings	1,708	4,500	4,500	0	0.0%	4,500	0	0.0%
Equip	26,656	100,100	77,300	(22,800)	-22.8%	77,300	0	0.0%
Materials & Supplies	135,236	175,790	170,050	(5,740)	-3.3%	170,050	0	0.0%
Other	1,367	950	920	(30)	-3.2%	920	0	0.0%
Personal Services	434,193	581,547	627,262	45,715	7.9%	460,389	(166,873)	-26.6%
Transfers Out	232,052	0	0	0	0.0%	0	0	0.0%
Expense Total	3,838,961	6,279,325	5,882,186	(397,139)	-6.3%	4,678,395	(1,203,791)	-20.5%
Revenue								
Billings To Depts	3,363,387	3,609,308	3,623,908	14,600	0.4%	3,677,823	53,915	1.5%
Contributions & Donations - Capital	287,615	0	0	0	0.0%	0	0	0.0%
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%
Int Inc	347,344	141,497	164,600	23,103	16.3%	164,600	0	0.0%
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%
Other	16,067	9,000	60,000	51,000	566.7%	11,000	(49,000)	-81.7%
Transfers In	250,000	2,519,522	0	(2,519,522)	-100.0%	0	0	0.0%
Revenue Total	4,264,413	6,279,327	3,848,508	(2,430,819)	-38.7%	3,853,423	4,915	0.1%
Net Income/(Loss)	425,452	2	(2,033,678)	(2,033,680)		(824,972)	1,208,706	

Fund	Information Technology
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	40,293	45,716	57,805	12,089	26.4%	59,785	1,980	3.4%
Capital Improve	(58,440)	80,000	1,818,700	1,738,700	2173.4%	1,556,400	(262,300)	-14.4%
Contractual Services	1,868,465	1,822,128	2,550,647	728,519	40.0%	2,606,665	56,018	2.2%
Debt Service Interest	5,196	0	0	0	0.0%	0	0	0.0%
Depreciation	407,147	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	(12,698)	250	250	0	0.0%	250	0	0.0%
Employee Development & Meetings	10,349	20,500	20,500	0	0.0%	20,500	0	0.0%
Equip	238,115	288,463	288,463	0	0.0%	288,463	0	0.0%
Materials & Supplies	11,140	12,000	17,000	5,000	41.7%	17,000	0	0.0%
Other	156,379	0	1,055	1,055	0.0%	1,055	0	0.0%
Personal Services	948,175	1,108,631	1,158,022	49,391	4.5%	1,218,032	60,010	5.2%
Transfers Out	0	0	0	0	0.0%	0	0	0.0%
Expense Total	3,614,121	3,377,688	5,912,442	2,534,754	75.0%	5,768,150	(144,292)	-2.4%
Revenue								
Billings To Depts	2,808,085	2,977,993	3,277,993	300,000	10.1%	3,577,993	300,000	9.2%
Charges For Services	0	0	0	0	0.0%	0	0	0.0%
Contributions & Donations - Capital	46,350	0	0	0	0.0%	0	0	0.0%
Int Inc	255,621	96,074	138,000	41,926	43.6%	138,000	0	0.0%
Intergovernmental	9,482	0	0	0	0.0%	0	0	0.0%
Other	1,515	0	0	0	0.0%	0	0	0.0%
Transfers In	82,000	303,624	100,000	(203,624)	-67.1%	0	(100,000)	-100.0%
Revenue Total	3,203,053	3,377,691	3,515,993	138,302	4.1%	3,715,993	200,000	5.7%
Net Income/(Loss)	(411,068)	3	(2,396,449)	(2,396,452)		(2,052,157)	344,292	

Fund	Risk Management
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	10,965	11,623	0	(11,623)	-100.0%	0	0	0.0%	
Contractual Services	1,764,864	1,714,098	1,864,210	150,112	8.8%	1,934,177	69,967	3.8%	
Dues & Subscriptions	0	0	0	0	0.0%	0	0	0.0%	
Employee Development & Meetings	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	34	300	300	0	0.0%	300	0	0.0%	
Other	27,046	24,082	25,912	1,830	7.6%	25,912	0	0.0%	
Personal Services	12,368	0	0	0	0.0%	0	0	0.0%	
Transfers Out	2,403	0	0	0	0.0%	0	0	0.0%	
Expense Total	1,817,680	1,750,103	1,890,422	140,319	8.0%	1,960,389	69,967	3.7%	
Revenue									
Billings To Depts	755,811	1,148,894	1,379,447	230,553	20.1%	1,519,912	140,465	10.2%	
Int Inc	273,577	141,181	135,000	(6,181)	-4.4%	135,000	0	0.0%	
Other	151,871	86,463	98,500	12,037	13.9%	101,200	2,700	2.7%	
Transfers In	2,700,000	373,565	500,000	126,435	33.8%	500,000	0	0.0%	
Revenue Total	3,881,259	1,750,103	2,112,947	362,844	20.7%	2,256,112	143,165	6.8%	
Net Income/(Loss)	2,063,579	-	222,525	222,525		295,723	73,198		

Fund	Water
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	1,558,763	1,597,363	1,161,247	(436,116)	-27.3%	1,206,822	45,575	3.9%
Capital Improve	0	3,940,000	3,230,000	(710,000)	-18.0%	6,770,000	3,540,000	109.6%
Contractual Services	2,000,674	2,088,000	2,228,050	140,050	6.7%	2,223,973	(4,077)	-0.2%
Debt Service Interest	0	0	0	0	0.0%	0	0	0.0%
Depreciation	2,904,138	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	9,398	12,500	10,000	(2,500)	-20.0%	10,000	0	0.0%
Employee Development & Meetings	19,526	18,000	21,000	3,000	16.7%	21,000	0	0.0%
Equip	8,437	15,000	15,000	0	0.0%	15,000	0	0.0%
Materials & Supplies	886,179	823,250	890,290	67,040	8.1%	909,214	18,924	2.1%
Other	57,426	60,550	55,630	(4,920)	-8.1%	55,630	0	0.0%
Personal Services	1,780,767	1,985,563	2,239,036	253,473	12.8%	2,367,472	128,436	5.7%
Transfers Out	2,117,342	1,650,001	41,700	(1,608,301)	-97.5%	41,700	0	0.0%
Expense Total	11,342,650	12,190,227	9,891,953	(2,298,274)	-18.9%	13,620,811	3,728,858	37.7%
Revenue								
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%
Charges For Services	8,941,025	11,335,739	12,312,841	977,102	8.6%	13,291,996	979,155	8.0%
Contributions & Donations - Capital	904,606	800,000	800,000	0	0.0%	800,000	0	0.0%
Int Inc	133,225	34,500	103,300	68,800	199.4%	103,300	0	0.0%
Intergovernmental	33,664	10,000	10,000	0	0.0%	10,000	0	0.0%
Other	26,415	10,000	15,000	5,000	50.0%	15,000	0	0.0%
Permits & Licenses	0	0	0	0	0.0%	0	0	0.0%
Special Assess	0	0	0	0	0.0%	0	0	0.0%
Transfers In	333,647	0	0	0	0.0%	0	0	0.0%
Revenue Total	10,372,582	12,190,239	13,241,141	1,050,902	8.6%	14,220,296	979,155	7.4%
Net Income/(Loss)	(970,068)	12	3,349,188	3,349,176		599,485	(2,749,703)	

Fund	Sewer
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	730,329	755,968	1,018,933	262,965	34.8%	1,048,695	29,762	2.9%
Capital Improve	0	3,420,000	2,290,000	(1,130,000)	-33.0%	2,760,000	470,000	20.5%
Contractual Services	8,016,273	8,484,790	8,927,285	442,495	5.2%	9,185,676	258,391	2.9%
Depreciation	1,707,695	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	0	300	300	0	0.0%	300	0	0.0%
Employee Development & Meetings	12,972	9,000	12,300	3,300	36.7%	12,300	0	0.0%
Equip	3,335	7,500	7,500	0	0.0%	7,500	0	0.0%
Materials & Supplies	70,410	109,700	114,700	5,000	4.6%	115,200	500	0.4%
Other	78,511	69,700	78,190	8,490	12.2%	78,190	0	0.0%
Personal Services	934,602	1,145,297	1,354,077	208,780	18.2%	1,445,787	91,710	6.8%
Transfers Out	438,451	323,698	9,600	(314,098)	-97.0%	9,600	0	0.0%
Expense Total	11,992,578	14,325,953	13,812,885	(513,068)	-3.6%	14,663,248	850,363	6.2%
Revenue								
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%
Charges For Services	12,437,808	13,342,852	13,764,925	422,073	3.2%	14,179,543	414,618	3.0%
Contributions & Donations - Capital	351,331	900,000	900,000	0	0.0%	900,000	0	0.0%
Int Inc	230,589	38,200	102,700	64,500	168.8%	102,700	0	0.0%
Intergovernmental	33,508	34,900	35,014	114	0.3%	36,049	1,035	3.0%
Other	11,851	10,000	10,000	0	0.0%	10,000	0	0.0%
Permits & Licenses	0	0	0	0	0.0%	0	0	0.0%
Transfers In	29,376	0	0	0	0.0%	0	0	0.0%
Revenue Total	13,094,463	14,325,952	14,812,639	486,687	3.4%	15,228,292	415,653	2.8%
Net Income/(Loss)	1,101,885	(1)	999,754	999,755		565,044	(434,710)	

Fund	Water Resources
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - Budgeted FY25	Sum of Amounts - Progress FY26 In	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - Progress FY27 In	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	551,277	577,790	520,280	(57,510)	-10.0%	538,280	18,000	3.5%	
Capital Improve	0	3,081,000	2,978,000	(103,000)	-3.3%	2,796,000	(182,000)	-6.1%	
Contractual Services	366,498	553,610	586,750	33,140	6.0%	591,250	4,500	0.8%	
Depreciation	1,515,183	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	374,575	415,000	406,500	(8,500)	-2.0%	446,600	40,100	9.9%	
Employee Development & Meetings	10,736	8,200	13,450	5,250	64.0%	13,800	350	2.6%	
Equip	8,301	15,000	15,000	0	0.0%	15,000	0	0.0%	
Materials & Supplies	45,501	81,750	88,750	7,000	8.6%	89,250	500	0.6%	
Other	32,680	32,600	31,040	(1,560)	-4.8%	31,040	0	0.0%	
Personal Services	1,091,522	1,383,066	1,505,658	122,592	8.9%	1,668,988	163,330	10.8%	
Transfers Out	1,155,597	370,297	3,500	(366,797)	-99.1%	3,500	0	0.0%	
Expense Total	5,151,870	6,518,313	6,148,928	(369,385)	-5.7%	6,193,708	44,780	0.7%	
Revenue									
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%	
Charges For Services	5,107,331	5,639,612	6,031,980	392,368	7.0%	6,450,316	418,336	6.9%	
Contributions & Donations - Capital	1,158,720	800,000	800,000	0	0.0%	800,000	0	0.0%	
Fines & Forfeitures	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	374,442	55,700	58,900	3,200	5.7%	58,900	0	0.0%	
Intergovernmental	202,396	0	0	0	0.0%	0	0	0.0%	
Other	9,984	23,000	23,000	0	0.0%	23,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	6,852,873	6,518,312	6,913,880	395,568	6.1%	7,332,216	418,336	6.1%	
Net Income/(Loss)	1,701,003	(1)	764,952	764,953		1,138,508	373,556		

Fund	Solid Waste Mgmt
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	43,709	46,263	140,097	93,834	202.8%	144,214	4,117	2.9%	
Contractual Services	2,387,830	2,332,100	3,697,100	1,365,000	58.5%	3,972,100	275,000	7.4%	
Depreciation	5,683	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	0	400	400	0	0.0%	400	0	0.0%	
Employee Development & Meetings	0	1,050	1,050	0	0.0%	1,050	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	3,715	11,700	11,700	0	0.0%	11,700	0	0.0%	
Other	15,248	9,925	9,980	55	0.6%	9,980	0	0.0%	
Personal Services	198,749	280,939	241,101	(39,838)	-14.2%	253,834	12,733	5.3%	
Transfers Out	0	56,319	0	(56,319)	-100.0%	0	0	0.0%	
Expense Total	2,654,934	2,738,696	4,101,428	1,362,732	49.8%	4,393,278	291,850	7.1%	
Revenue									
Charges For Services	2,503,672	2,535,564	3,943,839	1,408,275	55.5%	4,159,157	215,318	5.5%	
Int Inc	20,018	9,450	15,550	6,100	64.6%	15,550	0	0.0%	
Intergovernmental	375,344	163,700	163,700	0	0.0%	163,700	0	0.0%	
Other	23,950	25,000	25,000	0	0.0%	25,000	0	0.0%	
Permits & Licenses	4,400	4,975	5,000	25	0.5%	5,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	2,927,384	2,738,689	4,153,089	1,414,400	51.6%	4,368,407	215,318	5.2%	
Net Income/(Loss)	272,450	(7)	51,661	51,668		(24,871)	(76,532)		

Fund	Ice Center
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - Budgeted FY25	Sum of Amounts - Progress FY26 In	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - Progress FY27 In	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	250,311	269,428	237,981	(31,447)	-11.7%	255,836	17,855	7.5%	
Capital Improve	0	295,000	80,000	(215,000)	-72.9%	225,000	145,000	181.3%	
Contractual Services	691,995	786,480	749,564	(36,916)	-4.7%	776,321	26,757	3.6%	
Depreciation	721,686	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	1,945	700	1,500	800	114.3%	1,500	0	0.0%	
Employee Development & Meetings	8,426	7,600	14,100	6,500	85.5%	15,100	1,000	7.1%	
Equip	12,074	36,000	15,000	(21,000)	-58.3%	0	(15,000)	-100.0%	
Materials & Supplies	194,844	165,050	202,750	37,700	22.8%	207,500	4,750	2.3%	
Other	34,456	22,387	31,587	9,200	41.1%	31,587	0	0.0%	
Personal Services	951,861	1,169,544	1,099,733	(69,811)	-6.0%	1,353,530	253,797	23.1%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	2,867,598	2,752,189	2,432,215	(319,974)	-11.6%	2,866,374	434,159	17.9%	
Revenue									
Charges For Services	2,336,226	2,428,413	2,505,963	77,550	3.2%	2,561,508	55,545	2.2%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Opr	4,355	0	0	0	0.0%	0	0	0.0%	
Int Inc	10,061	8,500	11,300	2,800	32.9%	11,300	0	0.0%	
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%	
Other	74,623	61,000	100,000	39,000	63.9%	102,500	2,500	2.5%	
Transfers In	370,134	254,281	0	(254,281)	-100.0%	0	0	0.0%	
Revenue Total	2,795,399	2,752,194	2,617,263	(134,931)	-4.9%	2,675,308	58,045	2.2%	
Net Income/(Loss)	(72,199)	5	185,048	185,043		(191,066)	(376,114)		

Fund	Field House
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - Budgeted FY25	Sum of Amounts - Progress FY26 In	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - Progress FY27 In	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	137,125	128,550	26,758	(101,792)	-79.2%	27,995	1,237	4.6%	
Capital Improve	0	30,000	0	(30,000)	-100.0%	0	0	0.0%	
Contractual Services	92,479	180,640	209,645	29,005	16.1%	216,000	6,355	3.0%	
Depreciation	101,564	0	0	0	0.0%	0	0	0.0%	
Employee Development & Meetings	200	200	1,000	800	400.0%	1,000	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	2,811	8,740	10,500	1,760	20.1%	10,800	300	2.9%	
Other	266	300	170	(130)	-43.3%	170	0	0.0%	
Personal Services	146,904	158,346	187,730	29,384	18.6%	200,541	12,811	6.8%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	481,349	506,776	435,803	(70,973)	-14.0%	456,506	20,703	4.8%	
Revenue									
Charges For Services	377,537	417,150	414,621	(2,529)	-0.6%	427,085	12,464	3.0%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	64,648	16,500	32,500	16,000	97.0%	32,500	0	0.0%	
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%	
Other	14,980	0	12,000	12,000	0.0%	12,000	0	0.0%	
Transfers In	0	73,125	0	(73,125)	-100.0%	0	0	0.0%	
Revenue Total	457,165	506,775	459,121	(47,654)	-9.4%	471,585	12,464	2.7%	
Net Income/(Loss)	(24,184)	(1)	23,318	23,319		15,079	(8,239)		



To: Mayor and City Council Members
 Dave Callister, City Manager

From: Andrea Rich, Finance Director
 Maria Solano, Deputy City Manager

Date: September 9, 2025

Item: 2026/2027 All Fund Budget Discussion

This is the first year of the 2026/2027 biennial budget. The budget is one of the most important policy documents adopted by City Council as it sets priorities and serves as a work plan.

This memo provides commentary on the financial summary pages – providing explanation for budget changes. The financial summary pages are organized by fund and department. Department directors will present overall department budget changes, goals and objectives. The financial summary pages also provide the General Fund in total (summation of departments), illustrating the property tax levy needed to support the recommended spending proposals.

The 2026/27 operating budget timeline is as follows:

2026/27 BIENNIAL BUDGET TIMELINE	
HRA budget meeting	6/26/2025 & 7/24/2025
Departmental budgets submitted to Finance	6/30/2025
Department budget review meetings	July
Council Study Session - General Fund & Special Revenue funds (#1)	8/26/2025
Council Study Session - Enterprise funds and Internal Service funds (#2)	9/9/2025
Council adopts preliminary levies & budget	9/23/2025
Council Study Session - Budget follow up (#3)	10/28/2025
Council Study Session - Budget as needed (#4)	11/10/2025
Planning Commission public hearing (only if issuing debt)	TBD
Budget Public Hearing - Budget, Levy & Rates Adoption	12/9/2025
Levy is certified with Hennepin County	12/29/2025

The budget meetings are split between the (1) General Fund and special revenue funds and (2) enterprise funds and internal service funds. A third and fourth budget meeting are available for follow up discussions as needed.

The city is required by State law to certify a preliminary 2026 property tax levy to Hennepin County on or before September 30. The City Council is scheduled to approve the preliminary levy on September 23.

Once the preliminary levy is set, it can be reduced for the final certification in December; however, it cannot be increased. While two years of budget information are presented, the 2026 budget will be certified this December and the 2027 budget next December – allowing an opportunity to make any necessary budget adjustments to 2027.

Budget Policy

The following is an excerpt from the city's financial policy relating to operating budgets:

- The city will adopt a **balanced budget** in accordance with the **city charter**.
- The city will **match all current expenditures with current revenues**. The city will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' revenues.
- The city will annually appropriate a **contingency appropriation** in the general fund budget, not to exceed 5% of the total budget, to provide for unanticipated expenditures of a non-recurring nature.
- The city manager, when submitting the proposed budget to the City Council, will submit a **balanced budget** in which appropriations will not exceed the total of the estimated general fund revenue and the fund balance available after applying the general fund reserve policy.
- **In the event there is an unanticipated shortfall of revenues** in a current year budget, the city manager may recommend the use of a portion of the general fund balance, not to exceed the amount available after deducting amounts reserved for items not readily convertible to cash or reserved for working capital or already appropriated to the general fund current budget, as shown on the most recent general fund reserve policy as established by the City Council.
- The budget will provide for **adequate maintenance of the capital facilities and equipment**, and for their orderly replacement.
- The budget will provide for **adequate funding of all retirement systems and labor agreements**.
- The city administration will prepare **regular monthly reports** comparing actual revenues and expenditures to the budgeted amount.
- The operating budget will describe the **major goals to be achieved and the services and programs to be delivered** for the level of funding provided.
- Before adding a new program or service, the city will consider **cost benefit analysis** of using outside contractors versus in-house provided services.

Strategic Priorities, Budget Goals & Reserve Policy

The City Council adopted the following strategic priorities on June 10, 2025. Annual budgets are designed to support the priorities.



CITY CENTER REIMAGINED

Outcome: A vibrant hub for living, working, dining and recreating.



A CONNECTED AND THRIVING COMMUNITY

Outcome: Residents have a safe place to live with high quality infrastructure and recreational opportunities.



ENVIRONMENTAL STEWARDSHIP

Outcome: Plymouth's environment and natural resources are clean and healthy for future generations.



ECONOMIC STABILITY AND VITALITY

Outcome: A business-friendly environment that fosters economic opportunities and innovation.



OPERATIONAL EXCELLENCE

Outcome: A community where residents choose to live, businesses choose to grow, employees choose to work and visitors choose to return.

The city's budget goals remain constant:

- Continue to provide **high quality services** to all existing residents and businesses.
- **Utilize tax base** from new growth to provide the same level of high-quality city services to new areas of the city.
- Be **sensitive to property tax increases** and their impact on taxpayers.
- **Address identified operational and capital needs** for all departments.
- To the extent possible, **address capital and equipment needs now by not deferring** replacement to future years.
- **Utilize annual budget surpluses** in accordance with policy to stabilize reserves, reduce debt and fund capital needs thus reducing future fiscal obligations.
- **Utilize the 10-year financial plan** to insure we are setting the course for long term financial stability.
- **Support the City Council's strategic priorities.**

As reference above, the city's General Fund reserve and operating surplus policy is as follows:

- Allocate funds to the General Fund balance to the level that the year end fund balance is equal to **40% of the following year's General Fund expenditure budget.**
- Allocate funds to provide additional financing for insolvent or high percentage annual increase reserve funds (e.g., **park replacement fund, central equipment fund, public facilities fund, information technology fund and risk management fund, etc.**).
- Allocate funds to **pay off existing multi-year general fund obligations** financed through inter-fund loans.
- Allocate funds to the **capital improvement fund.**
- Purchase **high priority one-time capital needs.**
- Allocate funds to **reduce future debt service requirements.**
- Allocate funds in a manner that provides **non-escalating future taxation and helps preserve city assets.**

Drivers for Year-to-Year Changes

Change in accounting – While these items do not have a direct budget impact, they do cause variances year-over-year.

- The engineering administrative fee (charging projects for engineering time) has been moved under transfers (vs Billings to Depts) to align with how actuals are recorded.
- In previous years, funds (other than the General Fund) would plug a transfer in/out amount in order to balance the fund's budget on paper. The transfer in/out represented either adding to fund balance or utilizing fund balance. However, this plug was in budget only and no actuals would ever occur to compare to the budgeted line item. Beginning with the 2026 budget, the difference is shown on the finance summary pages as either a net income or loss.
- The city utilizes the Resource Planning fund to (1) smooth expenses year-to-year or (2) to segregate funds (e.g., DWI Forfeiture). Some expenditures do not occur every year and money is set aside in the Resource Planning fund for future larger purchases. For example, in the 2026/27, fire has budgeted expense for radio replacement (\$800,000)

and there is a corresponding transfer in from the Resource Planning fund to cover the cost.

Personnel Costs – Personnel costs comprise the majority of the General Fund budget at 63%. Impacting the 2026/27 budget are:

- Health insurance premiums - An increase of 13% for 2026 and 12% for 2027.
- Cost of living adjustment and step increases - COLA is 3% for both years.
- Market rate adjustments - A compensation study was completed in early 2023 to benchmark Plymouth salaries against peer cities. As a result, the city is strategically and gradually implementing market adjustments to recruit and retain talented staff in a highly competitive labor market.
- Vacancy assumption – Decreased vacancy assumption held under City Administration department to align with historical budgets.
- Paid Leave Tax – New state mandate beginning in 2026. Cost is split 50/50 employer/employee. Estimated employer cost of \$120,000 is included in the budget.
- Proposed new FTEs:

2026				
Fund	Department	Position Title	FTE	
General	Police	Increase Comm Asst Spec FTE	0.1	
	Police	Increase OSS FTE	0.2	
	Police	Increase PS Ed Spec FTE	0.2	
	PW	Eng Svcs Coordinator	1	
	Fire/Emerg Mgmt	Fire Marshal/Emergency Mgmt Coord	1	
			<u>2.5</u>	
Non-General Fund				
Recreation	P&R	Events Coordinator	1	
Rental Assistance	CED	HRA Specialist	1	
Utilities	PW	Project Mgr/Engineer	1	
Utilities	PW	Mtce Worker	1	
			<u>4</u>	
Total			<u>6.5</u>	

2027				
Fund	Department	Position Title	FTE	
General	P&R	Mtce Worker - Forestry	1	
	Police	Police Officer	1	
	CED	TBD Housing Prog Support	1	
	PW	TBD Environment Support	1	
			<u>4</u>	
Non-General Fund				
Construction	P&R	TBD Sales Tax Project Support	1	
			<u>1</u>	
Total			<u>5</u>	

Training - Additional training money is requested for City Council and staff to continue professional development and to support recruitment and retention efforts.

Allocations – Plymouth has five types of allocations: Central Equipment, Public Facilities, Information Technology, Risk Management and Administration. All allocations except for the Administrative allocation are internal service funds. The Administrative allocation represents General Fund costs for management, HR and Finance that are allocated to non-levy funded funds (e.g., water, sewer, transit, etc.). Internal service fund projections have been created similar to the utility rate study. The methodology for internal service funds includes:

- Projecting revenue, expenses and capital for the internal service funds out 9-25 years depending on the fund.
- Setting rates to recover operating and capital costs.
- A targeted cash positive balance (opposed to utility study of three months of operating expenses and 50% of the following year’s capital) for the Central Equipment, Facilities and IT funds. Reserve balances fluctuate depending upon swings in capital spend. The Risk Management fund has a targeted reserve balance of \$7 million which is the recommendation from staff, in collaboration with the League of Minnesota Cities Insurance Trust and the City’s insurance consultants, to cover worker’s compensation claims, liability reserves, litigation costs, and uninsured property.
- Gradual rate adjustment to avoid volatility.

In summary, below are proposed changes to allocations:

		Allocation Budgets		
		2025	2026	2027
Total Allocations	Fleet	4,039,601	3,779,930	3,847,454
	Facilities	3,609,308	3,623,908	3,677,823
	IT	2,977,993	3,277,993	3,577,993
	Risk Management**	1,148,894	1,379,447	1,519,912
	Admin	1,201,558	1,441,356	1,484,590
	Total	12,977,354	13,502,634	14,107,772
Total General Levy	Fleet	3,417,121	3,175,153	3,231,873
	Facilities	2,328,823	2,720,645	2,764,302
	IT	2,295,890	2,427,689	2,642,812
	Risk Management	867,172	983,204	1,091,356
	Admin	N/A	(275,646)	(43,234)
	Total	8,909,006	9,031,045	9,687,109
Increase to General Levy	Fleet		(241,968)	56,720
	Facilities*		391,821	43,658
	IT		131,799	215,123
	Risk Management		116,032	108,152
	Admin		(239,797)	(43,234)
	Total		157,887	380,419
% Increase			1.77%	4.21%

* Excludes increase to PCC budget for change in facility operating responsibility. The PCC Facilities allocation decreased \$387,000 from 2025 to 2026.

** Assumes \$500,000 surplus contribution in 2026 and 2027.

See the Allocation Summary memo for additional details.

PCC repair & maintenance - The cost of repair and maintenance for the PCC has been moved under the PCC within the General Fund. These charges were previously managed by the Public Facilities fund and allocated to the General Fund. Capital costs will continue to be allocated to the PCC from the Public Facilities fund.

Capital expenditures – Budgeted capital expenditures align with the 2025-2034 CIP (attached in the meeting packet) with the following requested additions:

- P&R - \$450,000 and \$500,000 in 2026 and 2027, respectively, for replacement of park trails.
- P&R - \$40,000 mini loader and \$30,000 John Deere Pro Gator in 2026.

Housing and Redevelopment Authority Funds – Highlights of the HRA budgets include:

- Grace Management prepared the Plymouth Towne Square and Vicksburg Crossing budgets without requiring a subsidy from the HRA levy. The previous subsidy has been redirected to capital reserves for the senior buildings in line with the capital improvement plan.
- The HRA levy increase is a recommended 3%.
- The new Bring It Home program has been added under the Rental Assistance Fund (renamed to hold both Housing Choice Voucher and Bring It Home).

Destination Marketing Organization Fund – City code currently allocates lodging tax two-thirds to public recreational facilities and one-third to the local convention and tourism bureau. The portion for public recreational facilities has been utilized to offset the debt levy for the PCC and is budgeted at \$300,000. Lodging taxes average \$600,000/year. Recommend updating city code to allocate lodging taxes 50/50 between the PCC debt and the DMO fund.

Transit Fund – Increase in expenditures is driven by an increase with the First Transit contract.

Utility Funds – Utility fund revenue is increasing in accordance with the utility rate study with the exception of the solid waste fund. In 2026, rate increases are 8% for water, 7% for water resources, 4% for sewer and \$.50/month for recycling/yard waste (rate study projected \$.75). Increases in the fees cover increased operating costs associated with Minnesota Department of Health water supply connection fee (water fund), Metropolitan Council sewer availability charges (sewer fund) and Republic contract (solid waste fund). The cost of the yard waste site is covered within the solid waste fund (see Solid Waste Memo for additional information).

2026/2027 Levy Recommendation

CITY OF PLYMOUTH PROPERTY TAX LEVIES



<u>Levy Type</u>	<u>2024</u>	<u>2025</u>	<u>2026 Proposed Levy</u>	<u>2027 Concept Levy</u>	<u>% Change Proposed 2026 to 2025</u>	<u>% Change Concept 2027 to Proposed 2026</u>
Levy Base						
General Fund Base	40,878,873	43,349,363	46,620,630	48,961,076	7.5%	5.0%
Street Reconstruction	2,938,539	3,026,695	3,117,496	3,211,021	3.0%	3.0%
Recreation Fund	972,979	1,002,168	1,032,233	1,063,200	3.0%	3.0%
Park Replacement	1,010,631	1,040,950	1,522,178	1,617,844	46.2%	6.3%
Capital Improvement Fund	<u>511,026</u>	<u>526,357</u>	<u>542,147</u>	<u>558,412</u>	<u>3.0%</u>	<u>3.0%</u>
Total Levy Base	46,312,048	48,945,533	52,834,684	55,411,553	7.9%	4.9%
Special Levies						
2020A Plymouth Community Center	2,360,910	2,361,540	2,364,690	2,364,900	0.1%	0.0%
2021A Fire Stations	<u>1,348,095</u>	<u>1,347,728</u>	<u>1,346,573</u>	<u>1,344,630</u>	<u>-0.1%</u>	<u>-0.1%</u>
Total Special Levies	<u>3,709,005</u>	<u>3,709,268</u>	<u>3,711,263</u>	<u>3,709,530</u>	<u>0.1%</u>	<u>0.0%</u>
TOTAL CITY LEVY	50,021,053	52,654,801	56,545,947	59,121,083	7.4%	4.6%
HRA Levy	<u>658,823</u>	<u>678,588</u>	<u>698,945</u>	<u>719,914</u>	<u>3.0%</u>	<u>3.0%</u>
TOTAL LEVY	\$50,679,876	\$53,333,389	\$57,244,892	\$59,840,997	7.3%	4.5%
Total City Tax Rate (not including HRA)	24.5%	25.8%	27.3%	26.7%		

Property Tax Impact

The 2025 market value for taxes payable 2026 increased 0.7% (1.9% including new construction). New growth helps to ease the property tax impact to residents.

Summary of the 2025 Assessment

Growth statistics for each submarket in the City of Plymouth are listed below. The growth statistics are net figures that consider only market changes. These figures do not include new construction.

Single Family Homes	+ 3.2 %	Residential Condos	- 1.6 %
Commercial	- 8.5 %	Townhouses	+ 1.8 %
Industrial	- 2.0 %	Double Bungalow	- 0.8 %
Apartment	- 3.5 %	Residential Zero Lot Line	+ 3.1 %

City of Plymouth 2025 Assessment

Total market value:	\$18,366,721,100
New construction:	\$228,827,700
Net percent increase for all property types:	+ 0.7 %
Gross percent increase:	+ 1.9 %.

Following are the proposed annual tax impacts:

	Annual	Monthly
	2026	2026
	Proposed	Proposed
	Levy Impact	Levy Impact
Median Value Home		
Property Taxes		
Year-over-year home appreciation	29.61	2.47
General Levy	82.38	6.87
Park Replacement Levy	12.66	1.06
Other Levies (e.g., HRA, debt)	3.95	0.33
Total City Property Tax Change	128.60	10.72
Utilities (average usage)		
Water	18.08	1.51
Sewer	21.44	1.79
Water Resources	7.84	0.65
Solid Waste	6.00	0.50
Yard Waste	-	-
Franchise Fees	-	-
Total Utility Change	53.36	4.45
		-
Total Median Value Home	181.96	15.16
\$1 million commercial	180.65	15.05
\$5 million commercial	931.38	77.62

Next Steps

- Staff will incorporate City Council direction from this meeting into the proposed budget and levy.
- City Council approve the preliminary levy at the regular meeting on September 23.
- Preliminary levy will be certified to Hennepin County by September 30.
- Council will continue to discuss budget items on October 28 and November 10, as needed.
- Council approve budget, property tax levies and rates on December 9.



To: Mayor and City Council Members
 Dave Callister, City Manager

From: Andrea Rich, Finance Director

Date: November 10, 2025

Item: 2026/2027 Budget Follow Up

Staff presented information on operating budgets for the 2026/27 biennium budget at the August 26th and September 9th Council study sessions. Council requested additional information, provided below.

Comparison of Peer City IT Internal Service Funds

For Hennepin County suburbs with a population greater than 45,000, the following cities have IT as an internal service fund. While comparisons can be drawn, details of how the cities use the funds may differ (i.e., what the cities include and how it is funded). The cash balance and capital assets, gross, are included for reference points of the size of the reserves and supported capital. A cursory review indicates that Plymouth’s IT costs are not out of the ordinary.

Comparison IT Internal Service Fund							
	<u>Plymouth</u>	<u>St. Louis Park</u>	<u>Brooklyn Park</u>	<u>Bloomington</u>	<u>Eden Prairie</u>	<u>Edina</u>	
Charges for services	2,808,085	156,396	4,701,811	7,553,106	3,474,692	2,852,197	
Property taxes	-	1,199,505	-	-	-	-	
Other fees	-	29,134	3,439,028	2,868	-	-	
Total opr rev	2,808,085	1,385,035	8,140,839	7,555,974	3,474,692	2,852,197	
Personal services	948,175	-	1,176,220	2,974,861	877,370	1,338,199	
Materials & supplies	249,256	175,419	186,270	4,281,487	10,020	59,069	
Contractual services	1,847,969	828,786	1,905,492	-	1,832,860	686,290	
Depreciation/amortization	562,496	697,639	153,360	179,241	452,411	199,508	
Other	-	457,346	91,411	-	178,934	-	
Total opr exp	3,607,896	2,159,190	3,512,753	7,435,589	3,351,595	2,283,066	
Opr income/(loss)	(799,811)	(774,155)	4,628,086	120,385	123,097	569,131	
Investment earnings	255,623	32,372	163,749	49,178	75,733	-	
Intergovernmental	9,482	15,329	755	-	-	-	
Interest expense	(5,196)	-	-	-	-	-	
Other revenue	1,515	-	-	-	221	-	
Other expense	(1,029)	(25,656)	-	(775)	(49,373)	-	
Total other nonopr rev/(exp)	260,395	22,045	164,504	48,403	26,581	-	
Caital contributions	46,350	-	-	-	-	-	
Transfers in	82,000	701,347	65,029	482,324	-	-	
Transfers out	-	-	-	(220,536)	-	-	
Changes in net position	(411,066)	(50,763)	4,857,619	430,576	149,678	569,131	
Cash balance	5,880,451	1,144,168	4,701,811	948,857	2,113,729	NA	
Capital assets, gross	5,622,586	8,474,733	5,885,400	3,648,049	2,255,591	NA	

Source: 2024 ACFR all but Edina; Edina breakout of ISF not in ACFR

Comparison of Peer City Prelim Utility Rate Increases

Below are preliminary increases in utility rates as available. Some cities outsource their rate study (Minnetonka, Edina) and results are not yet known. In comparison, not all cities offer all services.

Prelim Utility Rate Increases for 2026

	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>	<u>Solid Waste</u>	<u>2023 Rate Study: Solid Waste</u>
Hennepin County Suburbs > 45,000 Population					
Plymouth	8.0%	4.0%	7.0%	\$ 0.50	\$ 4.25
Eden Prairie	3.0%	3.0%	3.0%	NA	NA
Minnetonka	rate study in process				\$ 7.05
Brooklyn Park	rate study in process	10.0%	10.0%	NA	NA
Bloomington	5.0%	7.0%	6.0%	5.0%	\$ 6.29
Maple Grove	5.0%	5.0%	5.0%	5.0%	\$ 13.50
St. Louis Park	4.5%	4.5%	4.5%	4.5%	NA
Edina	rate study in process				\$ 9.90
Other Peer Cities					
Burnsville	7.0%	9.5%	2.5%	NA	NA
Shakopee	NA	3.0%	1.0%	NA	NA
Lakeville	rate study in process				NA

Since this point, Plymouth added organics. Current fee is \$11.91/mo

Additional Detail for Proposed New FTEs

Below are the proposed new FTEs by year and by funding source. The proposed FTEs within the General Fund will impact the tax levy while those in other funds have alternate funding sources (e.g., Event Coordinator cost in the Recreation fund will be offset by new event revenue). For sensitivity,

- If the proposed new positions were shifted to 2027, the 2026 prelim levy increase drops to 6.8% (currently 7.3%) and the 2027 concept levy increase becomes 5.5% (currently 4.5%). The impact to the median value home becomes \$121.61 in 2026 (currently \$128.60).
- If the Fire Marshal position is removed, the 2026 prelim levy increase drops to 7.09% (currently 7.3%) and the 2027 concept levy increase becomes 4.78% (currently 4.5%). The impact to the median value home becomes \$125.24 (currently \$128.60).

2026			
<u>Fund</u>	<u>Department</u>	<u>Position Title</u>	<u>FTE</u>
General	Police	Increase Comm Asst Spec FTE	0.1
	Police	Increase OSS FTE	0.2
	Police	Increase PS Ed Spec FTE	0.2
	PW	Eng Svcs Coordinator	1
	Fire/Emerg Mgmt	Fire Marshal/Emergency Mgmt Coord	1
			<hr/> 2.5
Non-General Fund			
Recreation	P&R	Events Coordinator	1
Rental Assistance	CED	HRA Specialist	1
Utilities	PW	Project Mgr/Engineer	1
Utilities	PW	Mtce Worker	1
			<hr/> 4
Total			<hr/> 6.5

2027			
<u>Fund</u>	<u>Department</u>	<u>Position Title</u>	<u>FTE</u>
General	P&R	Mtce Worker - Forestry	1
	Police	Police Officer	1
	CED	TBD Housing Prog Support	1
	PW	TBD Environment Support	1
			<hr/> 4
Non-General Fund			
Construction	P&R	TBD Sales Tax Project Support	1
			<hr/> 1
Total			<hr/> 5

The below provides details of each proposed new FTE, organized by department:

- **(2026 Public Safety, General Fund) Increase Comm Asst Spec FTE by 0.1:** The behavioral health unit is experiencing consistent increases in workload due to needs of residents' mental health. It has become impossible for the community assistance specialist to manage that workload

working 2.5 days a week. They often end up working late on their scheduled half day already to address community needs. This increase of .1 FTE is to allow the community assistance specialist to work 3 full days a week.

- **(2026 Public Safety, General Fund) Increase OSS FTE by 0.2:** One OSS position is currently a 0.8 FTE. This position works evenings and has become an invaluable resource for patrol personnel working nights and weekends. Duties include entering stolen property, missing or wanted people into criminal justice systems, transcribing reports and statements, running criminal histories for staff, and more. This increase of 0.2 FTE will allow the nights and weekend OSS to work full time to support patrol staff.
- **(2026 Public Safety, General Fund) Increase PS Ed Spec FTE by 0.2:** The public safety department has a combined community engagement team that has historically been made up of three positions - 1.0 FTE, 0.8 FTE, and 0.2 FTE (a paid on-call fire fighter). Through recent and upcoming retirements, the public safety department plans to organize this team into two 1.0 FTE positions after the 0.8 FTE employee retires at the end of 2025.
- **(2026 Public Safety, General Fund) Fire Marshal:** The fire chief is currently serving a dual role as fire chief and fire marshal. The department is responsible for fire inspections throughout the city. Currently, the two full time fire inspectors need to be supplemented with support from the on-duty fire crews. Adding a 1.0 FTE fire marshal will increase the capacity of our full-time inspection staff and “catch up” with maintaining routine building inspections while supervising the current inspectors.
- **(2027 Public Safety, General Fund) Police Officer:** Responding to behavioral health needs has been the second most frequent call for service that our police officers respond to. These calls take more time than typical calls for service. Our BHU has increased its capacity in recent years with a full-time social worker and a community assistance specialist. Staff are frequently requesting on duty patrol officers to assist them with following up with residents. This position would allow the department to add a full time, sworn police officer to the behavioral health unit to ease the burden of police calls for service.
- **(2026 Public Works, General Fund) Engineering Services Coordinator:** The engineering services coordinator position fills a need in the engineering division and would support a vast amount of engineering services such as responding to resident inquiries related to traffic matters, private development review, and administration and coordination of non-street capital improvement projects such as retaining walls projects, water resources projects, traffic evaluations and improvements, sidewalk, trail, and ADA improvements.

A consultant is currently being utilized to supplement engineering staff to deliver these services as current staffing levels are not sufficient to provide an acceptable level of service. Needs in this area are anticipated to grow as development in the city transitions towards redevelopment, with studies and analysis of street and utility infrastructure being necessary to determine capacity to support increased density. Analysis of See-Click-Fix data also shows a significant number of resident inquiries of staff. In 2024 there were 176 non-private utility related inquiries (209 overall) with 111 being related to traffic safety.

The amount of inquiries for 2025 is anticipated to surpass this amount with 167 non-private utility related inquiries (433 overall) being received to date. Despite increased demand, staffing in this area of the engineering division has been flat this decade. Additionally, the city is receiving more requests for traffic speed studies, sidewalks and trails, safe routes to school planning and projects and current staffing do not allow quick or planful responses to these requests. The engineering division needs to better respond to resident and internal requests in order to align with the Council's strategic priorities of Operational Excellence and Connected & Thriving Community.

This position would be added in 2026 and is funded by the General Fund. The city will realize an overall savings by adding this position as the cost is lower than having a consultant perform the duties of the position, which is the current practice.

- **(2026 Public Works, utility funds) Project Manager/Engineer:** The project manager/engineer will perform professional and technical engineering and project management for a variety of utilities capital improvement projects and annual maintenance projects. They will also act as a liaison between the engineering and maintenance divisions to improve coordination and communication related to utilities infrastructure. Without this role, additional consultant costs will be incurred by the city.

Project Management Workload:

The project manager/engineer would manage over \$43 million in sewer and water projects programmed in the Capital Improvement Plan (CIP) in addition to the \$1.1 million in annual maintenance and materials contracts (annual striping, fog sealing and crack sealing program oversight, and procurement of asphalt and chemicals) and multiple telecom projects. The public works operations and maintenance division does not have a project manager or engineer, who traditionally performs this type of work, so this work is being absorbed by the Operations Manager and additional consultant costs to help manage these projects. This arrangement doesn't allow the Operations Manager to dedicate the necessary amount of time toward personnel management of the streets and utilities divisions and optimization of operational programs to increase efficiency and quality of services. Examples of some programs that don't receive the attention needed are the sump pump discharge policy/program, FOG (fats, oils, grease) control program, large diameter water meter testing and calibration, water distribution system pressure monitoring system, and water plant optimization. Addition of the project manager/engineer position aligns with the Council's strategic priorities of Operational Excellence and Economic Stability & Vitality.

Engineering and Maintenance Liaison:

Another essential function of this position will be a liaison between the engineering and maintenance divisions of Public Works. Nearly every street related CIP or private development project includes a utilities component. The project manager/engineer will ensure preconstruction design includes improvements that can be effectively operated and maintained for decades of use. The project manager will also work directly with utilities maintenance field staff to improve documentation of utility asset condition and location to ultimately reduce unnecessary rework and change orders on street CIP projects during design and construction phases. This person will also ensure that contracted utilities work is being completed in accordance with city standard specifications.

Reduced Consultant Costs:

This position would be added in 2026 and is funded equally by the Water, Sewer, and Water Resources Funds. These enterprise funds are supported by user fees and addition of this position would not impact the general tax levy. It is anticipated that continued additional consultant support would be necessary in the absence of adding this position, increasing the overall cost to the city. Consultant project manager billing rates for 2025 range from \$200-\$245/hour, while internal project manager staff costs assuming wage and benefits range from \$85-\$110/hour. As an example, if the internal project manager covers 1800 hours of project manager responsibilities in a year, it would amount to annual savings of \$200,000-\$240,000. The position pays for itself in one year once fully onboarded.

- **(2026 Public Works, utility funds) Utility Maintenance Worker:** This position would be responsible for keeping the city's sanitary sewer, water distribution, and stormwater collection systems operational and aligns with the Council's strategic priorities of Operational Excellence and Economic Stability & Vitality. The need for this position can be summarized by three themes: flat staffing with a growing system, preventative maintenance backlog, and an increase in contracted utility repairs.

Flat Staffing with Growing System:

The utilities maintenance division has run lean historically and currently includes 17 maintenance workers and 2 lead workers. This staffing level has remained flat for at least the last 15 years with the division having 15 maintenance workers in 2010. The increase of 2 workers, roughly 6 years ago, are lead positions primarily focused on directing work of the other maintenance workers in the field. Despite staffing remaining relatively flat, the city's utility infrastructure has continued to grow during this time period with an increase of 39 miles of sanitary sewer pipe and 1,212 manholes, 44 miles of water main pipe and 751 valves, 51 miles of storm sewer pipe and 3,336 structures. To further show the need, the system is aging, which requires additional attention and maintenance of those pipes and infrastructure installed over the past six decades.

Preventative Maintenance Backlog:

As alluded to during the last study session, the addition of a utility maintenance worker would allow for keeping up with the aging system and new infrastructure especially with all of the new development over the past 15 years and to be more proactive with the city's critical infrastructure that delivers drinking water, transports sewage, and keeps the drainage system in good working order. An example of this is sanitary sewer televising. The city's goal is to televise all sewer main under 12-inch diameter every 5 years. This task requires two staff members and is one of the first tasks to get cut in daily assignments. Televising the city's sewer mains helps identify issues before they become large problems and cause sewer backups, which impacts residents and put the city at risk for claims. Another example is water valve exercising, which helps ensure that valves are operational in the event of emergency, such as a water main break, limiting the number of impacted residents.

Increase in Contracted Utility Repairs:

Due to staffing constraints, the percentage of contracted utility repairs associated with water valves, hydrants and watermain pipe breaks has increased to nearly 40% in 2024 and 2025, as compared to 20% in 2022 and 2023. In-house staff pride themselves on their abilities to make

these repairs without needing to hire a contractor, which ultimately saves on repair costs. On any given day, we have 11 of 19 utilities maintenance staff on essential operational functions. Then, seasonal workload takes up at least 4 of 19 staff, leaving only 4 staff available for water system digs, drainage system repairs, and miscellaneous maintenance activities.

Below is information on utility dig information including water main breaks. During years that trend higher than average, the city must use outside contracting companies to perform the operation due to stretched staffing.

Annual Totals	2021	2022	2023	2024	2025 YTD
Pipe Break	50	45	26	37	28
Valve	47	69	58	22	57
Service	67	41	77	55	53
Sewer	0	1	5	2	2
Hydrant	1	1	9	20	6
Total Check	165	157	175	136	146

This position would be added in 2026 and is funded equally by the Water, Sewer, and Water Resources Funds. These enterprise funds are supported by user fees and addition of this position would not impact the levy.

- **(2027 Public Works, General Fund) Environmental Support:** The environmental support position would help deliver on the Council’s strategic priority of Environmental Stewardship. The city’s Energy Action Plan will be going before Council for approval on September 23rd, and the development of the city’s Climate Action and Resiliency Plan is underway. Additional staffing needs are anticipated to implement the strategies identified in each plan.

The position will also provide support to the city’s transit system, Plymouth Metrolink. Currently primarily supported by one full-time employee, Plymouth Metrolink is a lean operation, and the additional staff member would help ensure that the transit system is well positioned to serve the city through additional planning and optimization efforts. This position aligns with the Council’s strategic priority of Economic Stability & Vitality by advancing a transportation and infrastructure system that supports the local economy and supporting workforce availability through access to transportation.

This position would be added in 2027 and is currently funded in the General Fund with the possibility of Transit Fund funding, depending on how the position is finalized.

- **(2026 Parks & Recreation, Recreation fund) Events Coordinator:** This position is needed to implement a paid concert series that the city endeavors to implement in the summer of 2026 as we have terminated our agreement with Sue McLean and Associates. Parks and Recreation has hired a new promoter; however, the level of planning for national acts is significantly more involved than either the free Hilde Nights Concert Series or previous concert events. The position will take over responsibility for the Hilde Nights free series in addition to the planning

and implementation of the paid concert series. This position will be funded by revenue generated from ticketed events.

- **(2027 Parks & Recreation, General Fund) Mtce Worker - Forestry:** Upon completion of the city's smart tree inventory, the parks maintenance team will need to increase to ensure the additional work generated by the knowledge gained from the inventory is accomplished. Additionally, the amount of reactive maintenance that the team has been responsible for resulting from increased severe weather has been all consuming with little time available for proactive tree care. The goals outlined in the Community Forestry Roadmap include reducing the pruning cycle from the current 20-year rotation to a 7–10-year rotation in alignment with industry standards. This will be achieved through a hybrid model of increasing staff and increasing contracting practices.
- **(2027 Parks & Recreation, Local Sales Tax) Sales Tax Support:** Upon successful completion of the referendum for sales tax funded projects, construction is estimated to begin in 2027 on the suite of projects approved through the referendum. This position will be responsible for managing all aspects of the construction.
- **(2026 Community & Economic Development, HRA fund) HRA Specialist:** This position will help administer the new state funded Bring it Home (BIH) rental assistance program. BIH will be launched in early 2026 and the Plymouth HRA has been awarded a 2-year grant of \$1,137,396 which will cover rental vouchers, administrative fees (2026 and 2027) and one-time start-up costs in 2026. The HRA Specialist will work directly with clients of the BIH program that is similar the federal Housing Choice Voucher (HCV) program (already administered by the Plymouth HRA). The position will be funded through administrative fees and the Plymouth HRA's General Fund. The position aligns with the Council's strategic priority of a Connected & Thriving Community in support of affordable housing.
- **(2027 Community & Economic Development, General Fund) Housing Program Support:** This position will help implement the City Council's goals of strengthening its inclusionary housing policy which was adopted in 2024. Staff anticipates that council wants to adopt an ordinance requiring developers to include affordable units in all residential developments of a certain size. A stronger policy will require additional staff resources to ensure program compliance, including on-going monitoring, compliance checks and reporting. The position is currently budgeted with General Fund funding. The position aligns with the Council's strategic priority of a Connected & Thriving Community in support of affordable housing.

Intergovernmental Revenue in Police and Fire

Highlighted below is the line item from the police budget below. For police and fire, primarily this amount accounts for the state police and fire aid. For 2026, this amount is budgeted at \$900,000 in police and \$850,000 in fire. Also in this line item for police is the school liaison (SRO) revenue, budgeted at \$545,000. The police department works with the Wayzata and Robbinsdale School Districts to set SRO funding. Contracts are renewed every three years with Wayzata Schools and annually with Robbinsdale Schools. Rates vary between the two districts. Wayzata Schools pay up to \$94,921 per officer annually. It is calculated by their rate while working in the school. Robbinsdale Schools pay

a lesser amount and calculates their rate based on their school safety levy funding. They pay a max of \$56,627 per officer annually. The police department has looked at other school districts and departments periodically. Wayzata Schools essentially pay the full cost of having an officer in their school which isn't typical. Many school districts are closer aligned with Robbinsdale Schools and utilize just their school safety levy funding.

Row Labels	Sum of Amounts -		Amounts -	Amounts -	% var 26 vs		Amounts -	% var 27 vs	
	FY24 Actual	FY25 Budgeted	FY26 In Progress	\$ var 26 vs 25	25	FY27 In Progress	\$ var 27 vs 26	26	
Expense									
☒ Allocations	2,415,157	2,607,670	2,740,025	132,355	5.1%	2,870,879	130,854	4.8%	
☒ Capital Improve	183,625	0	0	0	0.0%	0	0	0.0%	
☒ Contractual Services	344,095	284,900	269,135	(15,765)	-5.5%	271,680	2,545	0.9%	
☒ Dues & Subscriptions	6,280	8,350	9,100	750	9.0%	9,100	0	0.0%	
☒ Employee Development & Meetings	379,812	353,672	393,450	39,778	11.2%	411,966	18,516	4.7%	
☒ Equip	68,581	110,900	189,500	78,600	70.9%	144,500	(45,000)	-23.7%	
☒ Materials & Supplies	268,813	268,314	284,252	15,938	5.9%	287,119	2,867	1.0%	
☒ Other	167,241	218,528	218,828	300	0.1%	218,828	0	0.0%	
☒ Personal Services	14,578,116	16,210,070	16,974,318	764,248	4.7%	17,931,222	956,904	5.6%	
☒ Transfers Out	84,467	65,000	154,000	89,000	136.9%	100,000	(54,000)	-35.1%	
Expense Total	18,496,187	20,127,404	21,232,608	1,105,204	5.5%	22,245,294	1,012,686	4.8%	
Revenue									
☒ Charges For Services	178,310	168,500	168,500	0	0.0%	168,500	0	0.0%	
☒ Contributions & Donations - Opr	4,100	5,000	5,000	0	0.0%	5,000	0	0.0%	
☒ Fines & Forfeitures	353,784	415,000	415,000	0	0.0%	415,000	0	0.0%	
☒ Intergovernmental	1,623,012	1,956,055	1,983,181	27,126	1.4%	1,983,181	0	0.0%	
☒ Other	38,364	1,000	1,000	0	0.0%	1,000	0	0.0%	
☒ Permits & Licenses	8,467	11,400	11,400	0	0.0%	11,400	0	0.0%	
☒ Transfers In	189,520	63,400	135,000	71,600	112.9%	106,000	(29,000)	-21.5%	
Revenue Total	2,395,557	2,620,355	2,719,081	98,726	3.8%	2,690,081	(29,000)	-1.1%	

Destination Marketing Organization (DMO)

The DMO is showing a net loss of \$77,000 for 2026 and \$88,000 for 2027. Prior to the creation of the DMO in 2023, money was being set aside in the Resource Planning fund. With the creation of the new DMO fund, about \$350,000 was transferred from Resource Planning to the DMO fund. In the early years of the DMO, the annual losses are utilizing that balance. One future option to increase DMO funding is to let the lodging tax direction to the PCC debt expire, allowing all of lodging tax to support the DMO. Historically, 2/3 of lodging taxes went to the PCC debt and 1/3 to DMO. With the 2026 budget, the proposed allocation is a 50/50 split. The city collects approximately \$600,000 annually in lodging taxes. Since the DMO is a new fund, it was excluded from the shared service allocation with this budget cycle. Going forward, there could be a minimal allocation for IT, facilities and risk management.

The DMO is measuring its impact. The 2024 Hello! Plymouth annual report is attached in the agenda item. To give a little background, the DMO Strategic Plan has the following for performance measurement and evaluation:

Performance Measurement and Evaluation - To evaluate the effectiveness of strategic efforts, Hello! Plymouth will track the following KPIs:

- Economic Impact (visitor volume and spending via Zartico)
- Lodging Data (occupancy rates, ADR, RevPAR)
- Social Media Performance (reach, engagement, audience growth)
- Website Analytics (traffic, time on site, referrals)
- Advertising ROI (campaign performance and reach per dollar spent)

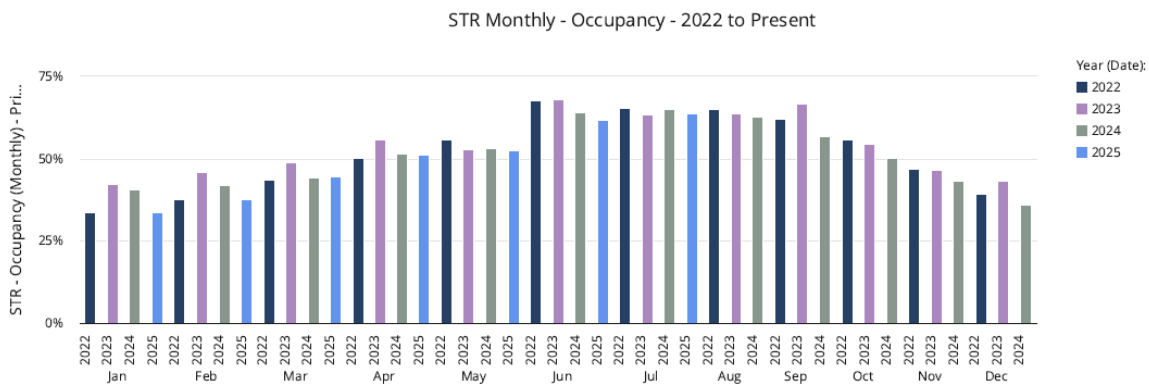
The most recent data that the city has from July highlights the following:

Hotel Performance Snapshot (July):

- Occupancy, RevPAR, and overall revenue remain below 2024 levels.
- ADR (average daily rate) was slightly higher than last year.
- The STR Report (provided by Smith Travel Research/CoStar) benchmarks Plymouth’s hotel performance against a set of comparable hotels. This data is imported monthly into Zartico, which helps us track hotel, visitor, and spending trends more clearly.

Hotel Occupancy Trends:

- Plymouth hotel occupancy has trailed statewide trends. While the Metro region saw a +2% year over year increase in occupancy, Plymouth is currently at -4.2% YTD. Plymouth is part of the Metro region (Explore Minnesota).
- The below graph (also found in the Zartico report) is monthly occupancy since 2022.



Visitor Insights (July):

Top Markets: Minneapolis–St. Paul continues to lead, followed by Fargo. Phoenix has risen to #3, surpassing Chicago.

Spending Patterns:

- Food & Beverage grew from 20% to 35% of visitor spend, showing stronger engagement with our dining scene.
- Retail spending rose 28% YoY (\$119 vs. \$93).
- Accommodation spending stayed steady at 20% of visitor spend (~\$381 per visitor).
- Restaurant and entertainment spending declined slightly.

Visitor Behavior:

- 76% of visitors came from out of state (up from 69% last year).
- 44% of spending went to local businesses (up from 43%).
- Outdoor recreation remains a key draw, representing 83% of visitor activity.

What This Means:

- Plymouth is attracting more out-of-state and higher-spending retail visitors.
- Our destination appeal is expanding geographically, with retail and dining positioned as growth opportunities.

Fund	General Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	8,205,605	9,064,009	9,466,690	402,681	4.4%	9,890,343	423,653	4.5%
Capital Improve	753,328	430,000	798,000	368,000	85.6%	127,500	(670,500)	-84.0%
Contractual Services	5,733,626	5,527,727	6,114,501	586,774	10.6%	6,029,541	(84,960)	-1.4%
Dues & Subscriptions	151,335	260,520	242,606	(17,914)	-6.9%	246,700	4,094	1.7%
Employee Development & Meetings	669,419	705,097	842,925	137,828	19.5%	844,211	1,286	0.2%
Equip	147,836	199,800	287,700	87,900	44.0%	238,800	(48,900)	-17.0%
Materials & Supplies	1,280,611	1,475,424	1,819,702	344,278	23.3%	1,961,229	141,527	7.8%
Other	2,615,362	1,753,401	1,849,472	96,071	5.5%	1,845,262	(4,210)	-0.2%
Personal Services	33,446,231	36,029,542	38,961,656	2,932,114	8.1%	41,153,692	2,192,036	5.6%
Transfers Out	4,524,097	300,000	346,000	46,000	15.3%	342,000	(4,000)	-1.2%
Expense Total	57,527,450	55,745,520	60,729,252	4,983,732	8.9%	62,679,278	1,950,026	3.2%
Revenue								
Billings To Depts	1,131,757	2,069,957	1,441,356	(628,601)	-30.4%	1,484,590	43,234	3.0%
Charges For Services	2,348,453	1,688,715	1,668,675	(20,040)	-1.2%	1,703,575	34,900	2.1%
Contributions & Donations - Opr	9,650	36,300	16,300	(20,000)	-55.1%	16,300	0	0.0%
Fines & Forfeitures	353,784	415,000	415,000	0	0.0%	415,000	0	0.0%
Gen Prop Tax	41,153,479	43,349,363	46,620,630	3,271,267	7.5%	48,961,076	2,340,446	5.0%
Int Inc	721,410	225,500	436,500	211,000	93.6%	436,500	0	0.0%
Intergovernmental	4,112,892	3,968,034	4,258,581	290,547	7.3%	4,339,581	81,000	1.9%
Other	984,005	36,500	32,700	(3,800)	-10.4%	35,046	2,346	7.2%
Permits & Licenses	5,844,075	3,699,085	3,837,710	138,625	3.7%	3,934,710	97,000	2.5%
Special Assess	5,330	10,000	0	(10,000)	-100.0%	0	0	0.0%
Transfers In	1,349,823	247,066	2,001,800	1,754,734	710.2%	1,352,900	(648,900)	-32.4%
Revenue Total	58,014,658	55,745,520	60,729,252	4,983,732	8.9%	62,679,278	1,950,026	3.2%
Net Income/(Loss)	487,208	-	-	-	-	-	-	-

Fund	General Fund	Expense By Department
Division	All	
Program	All	

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Administrative Services	4,018,523	3,465,154	3,771,901	306,747	8.9%	3,711,724	(60,177)	-1.6%
City Administration	7,337,166	2,963,801	3,491,810	528,009	17.8%	3,532,212	40,402	1.2%
Community Development	4,569,830	3,589,266	4,001,561	412,295	11.5%	4,179,747	178,186	4.5%
Fire	7,002,906	7,602,743	9,516,906	1,914,163	25.2%	9,373,473	(143,433)	-1.5%
Parks and Recreation	9,690,089	10,135,698	10,260,716	125,018	1.2%	10,872,784	612,068	6.0%
Police	18,496,187	20,127,404	21,232,608	1,105,204	5.5%	22,245,294	1,012,686	4.8%
Public Works	6,412,749	7,861,454	8,453,750	592,296	7.5%	8,764,044	310,294	3.7%
Expense Total	57,527,450	55,745,520	60,729,252	4,983,732	8.9%	62,679,278	1,950,026	3.2%

Fund	General Fund	
Department	(Multiple Items)	Admin & Administrative Services
Division	All	
Program	All	

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	596,334	648,547	578,191	(70,356)	-10.8%	610,813	32,622	5.6%
Capital Improve	0	0	0	0	0.0%	0	0	0.0%
Contractual Services	1,711,407	993,177	1,117,101	123,924	12.5%	1,054,301	(62,800)	-5.6%
Dues & Subscriptions	84,952	158,465	148,556	(9,909)	-6.3%	152,100	3,544	2.4%
Employee Development & Meetings	112,771	139,550	188,900	49,350	35.4%	186,400	(2,500)	-1.3%
Equip	0	0	0	0	0.0%	0	0	0.0%
Materials & Supplies	17,420	11,500	25,500	14,000	121.7%	11,500	(14,000)	-54.9%
Other	575,472	770,569	752,419	(18,150)	-2.4%	712,419	(40,000)	-5.3%
Personal Services	3,922,703	3,577,147	4,373,044	795,897	22.2%	4,386,403	13,359	0.3%
Transfers Out	4,334,630	130,000	80,000	(50,000)	-38.5%	130,000	50,000	62.5%
Expense Total	11,355,689	6,428,955	7,263,711	834,756	13.0%	7,243,936	(19,775)	-0.3%
Revenue								
Billings To Depts	1,131,757	1,201,557	1,441,356	239,799	20.0%	1,484,590	43,234	3.0%
Charges For Services	245,686	215,570	215,570	0	0.0%	215,570	0	0.0%
Contributions & Donations - Opr	0	0	0	0	0.0%	0	0	0.0%
Fines & Forfeitures	0	0	0	0	0.0%	0	0	0.0%
Gen Prop Tax	41,153,479	43,349,363	46,620,630	3,271,267	7.5%	48,961,076	2,340,446	5.0%
Int Inc	721,410	225,500	436,500	211,000	93.6%	436,500	0	0.0%
Intergovernmental	78,910	0	0	0	0.0%	0	0	0.0%
Other	47,983	18,300	14,500	(3,800)	-20.8%	16,846	2,346	16.2%
Permits & Licenses	265,100	259,985	246,510	(13,475)	-5.2%	246,510	0	0.0%
Special Assess	5,330	10,000	0	(10,000)	-100.0%	0	0	0.0%
Transfers In	157,000	16,666	0	(16,666)	-100.0%	0	0	0.0%
Revenue Total	43,806,655	45,296,941	48,975,066	3,678,125	8.1%	51,361,092	2,386,026	4.9%
Net Income/(Loss)	32,450,966	38,867,986	41,711,355	2,843,369		44,117,156	2,405,801	

Fund	Information Technology
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	40,293	45,716	57,805	12,089	26.4%	59,785	1,980	3.4%	
Capital Improve	(58,440)	80,000	1,818,700	1,738,700	2173.4%	1,556,400	(262,300)	-14.4%	
Contractual Services	1,868,465	1,822,128	2,550,647	728,519	40.0%	2,606,665	56,018	2.2%	
Debt Service Interest	5,196	0	0	0	0.0%	0	0	0.0%	
Depreciation	407,147	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	(12,698)	250	250	0	0.0%	250	0	0.0%	
Employee Development & Meetings	10,349	20,500	20,500	0	0.0%	20,500	0	0.0%	
Equip	238,115	288,463	288,463	0	0.0%	288,463	0	0.0%	
Materials & Supplies	11,140	12,000	17,000	5,000	41.7%	17,000	0	0.0%	
Other	156,379	0	1,055	1,055	0.0%	1,055	0	0.0%	
Personal Services	948,175	1,108,631	1,158,022	49,391	4.5%	1,218,032	60,010	5.2%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	3,614,121	3,377,688	5,912,442	2,534,754	75.0%	5,768,150	(144,292)	-2.4%	
Revenue									
Billings To Depts	2,808,085	2,977,993	3,277,993	300,000	10.1%	3,577,993	300,000	9.2%	
Charges For Services	0	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Capital	46,350	0	0	0	0.0%	0	0	0.0%	
Int Inc	255,621	96,074	138,000	41,926	43.6%	138,000	0	0.0%	
Intergovernmental	9,482	0	0	0	0.0%	0	0	0.0%	
Other	1,515	0	0	0	0.0%	0	0	0.0%	
Transfers In	82,000	303,624	100,000	(203,624)	-67.1%	0	(100,000)	-100.0%	
Revenue Total	3,203,053	3,377,691	3,515,993	138,302	4.1%	3,715,993	200,000	5.7%	
Net Income/(Loss)	(411,068)	3	(2,396,449)	(2,396,452)		(2,052,157)	344,292		

Fund	Risk Management
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	10,965	11,623	0	(11,623)	-100.0%	0	0	0.0%	
Contractual Services	1,764,864	1,714,098	1,864,210	150,112	8.8%	1,934,177	69,967	3.8%	
Dues & Subscriptions	0	0	0	0	0.0%	0	0	0.0%	
Employee Development & Meetings	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	34	300	300	0	0.0%	300	0	0.0%	
Other	27,046	24,082	25,912	1,830	7.6%	25,912	0	0.0%	
Personal Services	12,368	0	0	0	0.0%	0	0	0.0%	
Transfers Out	2,403	0	0	0	0.0%	0	0	0.0%	
Expense Total	1,817,680	1,750,103	1,890,422	140,319	8.0%	1,960,389	69,967	3.7%	
Revenue									
Billings To Depts	755,811	1,148,894	1,379,447	230,553	20.1%	1,519,912	140,465	10.2%	
Int Inc	273,577	141,181	135,000	(6,181)	-4.4%	135,000	0	0.0%	
Other	151,871	86,463	98,500	12,037	13.9%	101,200	2,700	2.7%	
Transfers In	2,700,000	373,565	500,000	126,435	33.8%	500,000	0	0.0%	
Revenue Total	3,881,259	1,750,103	2,112,947	362,844	20.7%	2,256,112	143,165	6.8%	
Net Income/(Loss)	2,063,579	-	222,525	222,525		295,723	73,198		

Fund	General Fund
Department	Community Development
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	383,719	414,984	504,536	89,552	21.6%	548,681	44,145	8.7%	
Capital Improve	0	0	0	0	0.0%	0	0	0.0%	
Contractual Services	210,005	93,300	265,900	172,600	185.0%	202,100	(63,800)	-24.0%	
Dues & Subscriptions	9,481	10,150	12,350	2,200	21.7%	12,400	50	0.4%	
Employee Development & Meetings	19,267	23,900	25,950	2,050	8.6%	25,950	0	0.0%	
Equip	1,182	900	1,200	300	33.3%	1,300	100	8.3%	
Materials & Supplies	11,626	8,750	8,950	200	2.3%	8,950	0	0.0%	
Other	1,148,252	75,450	96,870	21,420	28.4%	96,870	0	0.0%	
Personal Services	2,771,298	2,946,832	3,070,805	123,973	4.2%	3,268,496	197,691	6.4%	
Transfers Out	15,000	15,000	15,000	0	0.0%	15,000	0	0.0%	
Expense Total	4,569,830	3,589,266	4,001,561	412,295	11.5%	4,179,747	178,186	4.5%	
Revenue									
Charges For Services	159,153	55,000	65,000	10,000	18.2%	65,000	0	0.0%	
Contributions & Donations - Opr	0	0	0	0	0.0%	0	0	0.0%	
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%	
Intergovernmental	352,821	0	0	0	0.0%	0	0	0.0%	
Other	863,032	2,200	2,200	0	0.0%	2,200	0	0.0%	
Permits & Licenses	5,566,270	3,425,100	3,576,700	151,600	4.4%	3,673,700	97,000	2.7%	
Transfers In	0	0	180,000	180,000	0.0%	120,000	(60,000)	-33.3%	
Revenue Total	6,941,276	3,482,300	3,823,900	341,600	9.8%	3,860,900	37,000	1.0%	
Net Income/(Loss)	2,371,446	(106,966)	(177,661)	(70,695)		(318,847)	(141,186)		

Fund	Community Dev Block Grant (CDBG)
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	10,349	11,142	34,557	23,415	210.2%	36,782	2,225	6.4%	
Contractual Services	6,496	7,350	7,350	0	0.0%	7,350	0	0.0%	
Dues & Subscriptions	190	0	200	200	0.0%	200	0	0.0%	
Employee Development & Meetings	0	1,600	1,600	0	0.0%	1,600	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	131	300	150	(150)	-50.0%	150	0	0.0%	
Other	308,145	462,477	462,452	(25)	-0.0%	462,452	0	0.0%	
Personal Services	31,260	36,893	28,391	(8,502)	-23.0%	30,519	2,128	7.5%	
Expense Total	356,571	519,762	534,700	14,938	2.9%	539,053	4,353	0.8%	
Revenue									
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	1,473	300	1,000	700	233.3%	1,000	0	0.0%	
Intergovernmental	346,574	441,452	441,452	0	0.0%	441,452	0	0.0%	
Other	230	0	0	0	0.0%	0	0	0.0%	
Transfers In	0	78,010	0	(78,010)	-100.0%	0	0	0.0%	
Revenue Total	348,277	519,762	442,452	(77,310)	-14.9%	442,452	0	0.0%	
Net Income/(Loss)	(8,294)	-	(92,248)	(92,248)		(96,601)	(4,353)		

Fund	HRA General
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	42,089	45,105	142,438	97,333	215.8%	143,322	884	0.6%	
Capital Improve	0	0	0	0	0.0%	0	0	0.0%	
Contractual Services	77,978	28,510	28,510	0	0.0%	28,510	0	0.0%	
Dues & Subscriptions	120	1,000	1,000	0	0.0%	1,000	0	0.0%	
Employee Development & Meetings	1,276	3,300	3,800	500	15.2%	3,800	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	180	500	500	0	0.0%	500	0	0.0%	
Other	3,503	13,725	13,675	(50)	-0.4%	13,675	0	0.0%	
Personal Services	217,222	301,164	324,172	23,008	7.6%	404,783	80,611	24.9%	
Transfers Out	310,000	372,184	310,000	(62,184)	-16.7%	310,000	0	0.0%	
Expense Total	652,368	765,488	824,095	58,607	7.7%	905,590	81,495	9.9%	
Revenue									
Charges For Services	29,123	51,900	51,900	0	0.0%	51,900	0	0.0%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Gen Prop Tax	653,328	678,588	698,946	20,358	3.0%	719,914	20,968	3.0%	
Int Inc	75,036	23,000	32,600	9,600	41.7%	32,600	0	0.0%	
Intergovernmental	6	0	0	0	0.0%	0	0	0.0%	
Other	348,450	12,000	12,000	0	0.0%	12,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	1,105,943	765,488	795,446	29,958	3.9%	816,414	20,968	2.6%	
Net Income/(Loss)	453,575	-	(28,649)	(28,649)		(89,176)	(60,527)		

Fund	HRA Rental Assistance
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	46,252	49,796	35,494	(14,302)	-28.7%	36,379	885	2.5%	
Capital Improve	0	0	0	0	0.0%	0	0	0.0%	
Contractual Services	30,770	34,800	38,580	3,780	10.9%	35,580	(3,000)	-7.8%	
Debt Service Interest	0	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	575	500	500	0	0.0%	500	0	0.0%	
Employee Development & Meetings	2,301	2,150	3,400	1,250	58.1%	3,400	0	0.0%	
Equip	0	0	10,000	10,000	0.0%	0	(10,000)	-100.0%	
Materials & Supplies	129	100	100	0	0.0%	100	0	0.0%	
Other	3,992,727	3,073,907	3,915,071	841,164	27.4%	3,915,071	0	0.0%	
Personal Services	205,487	222,175	353,163	130,988	59.0%	372,388	19,225	5.4%	
Transfers Out	0	9,957	0	(9,957)	-100.0%	0	0	0.0%	
Expense Total	4,278,241	3,393,385	4,356,308	962,923	28.4%	4,363,418	7,110	0.2%	
Revenue									
Int Inc	1,146	10	250	240	2400.0%	250	0	0.0%	
Intergovernmental	4,362,808	3,393,375	4,391,627	998,252	29.4%	4,325,059	(66,568)	-1.5%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	4,363,954	3,393,385	4,391,877	998,492	29.4%	4,325,309	(66,568)	-1.5%	
Net Income/(Loss)	85,713	-	35,569	35,569		(38,109)	(73,678)		

Fund	Plymouth Towne Square
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts -				Sum of Amounts -			
	Sum of Amounts - FY25 Budgeted	FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense								
Capital Improve	390,191	0	(390,191)	-100.0%	0	0	0.0%	
Contractual Services	603,429	506,169	(97,260)	-16.1%	519,267	13,098	2.6%	
Debt Service Interest	0	0	0	0.0%	0	0	0.0%	
Depreciation	0	215,754	215,754	0.0%	215,754	0	0.0%	
Dues & Subscriptions	0	0	0	0.0%	0	0	0.0%	
Employee Development & Meetings	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	0	16,727	16,727	0.0%	17,337	610	3.6%	
Other	88,995	50,895	(38,100)	-42.8%	51,203	308	0.6%	
Personal Services	0	165,116	165,116	0.0%	172,372	7,256	4.4%	
Expense Total	1,082,615	954,661	(127,954)	-11.8%	975,933	21,272	2.2%	
Revenue								
Charges For Services	860,415	866,118	5,703	0.7%	891,462	25,344	2.9%	
Contributions & Donations - Capital	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Opr	0	0	0	0.0%	0	0	0.0%	
Int Inc	21,000	21,000	0	0.0%	21,000	0	0.0%	
Other	1,200	1,200	0	0.0%	1,200	0	0.0%	
Transfers In	200,000	0	(200,000)	-100.0%	0	0	0.0%	
Revenue Total	1,082,615	888,318	(194,297)	-17.9%	913,662	25,344	2.9%	
Net Income/(Loss)	-	-	(66,343)	(66,343)	(62,271)	4,072		

Fund	Vicksburg Crossing
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In			Sum of Amounts - FY27 In		
		Progress	\$ var 26 vs 25	% var 26 vs 25	Progress	\$ var 27 vs 26	% var 27 vs 26
Expense							
Capital Improve	642,923	0	(642,923)	-100.0%	0	0	0.0%
Contractual Services	571,574	457,372	(114,202)	-20.0%	473,714	16,342	3.6%
Debt Service - Cost Of Issuance	0	0	0	0.0%	0	0	0.0%
Debt Service Interest	113,115	124,901	11,786	10.4%	109,751	(15,150)	-12.1%
Depreciation	0	332,623	332,623	0.0%	332,623	0	0.0%
Dues & Subscriptions	0	0	0	0.0%	0	0	0.0%
Employee Development & Meetings	0	0	0	0.0%	0	0	0.0%
Equip	0	0	0	0.0%	0	0	0.0%
Materials & Supplies	0	17,100	17,100	0.0%	17,520	420	2.5%
Other	108,438	79,776	(28,662)	-26.4%	81,962	2,186	2.7%
Personal Services	0	168,833	168,833	0.0%	172,591	3,758	2.2%
Expense Total	1,436,050	1,180,605	(255,445)	-17.8%	1,188,161	7,556	0.6%
Revenue							
Charges For Services	1,371,570	1,396,680	25,110	1.8%	1,428,925	32,245	2.3%
Contributions & Donations - Opr	0	0	0	0.0%	0	0	0.0%
Int Inc	21,000	21,000	0	0.0%	21,000	0	0.0%
Other	3,480	3,480	0	0.0%	3,480	0	0.0%
Transfers In	40,000	0	(40,000)	-100.0%	0	0	0.0%
Revenue Total	1,436,050	1,421,160	(14,890)	-1.0%	1,453,405	32,245	2.3%
Net Income/(Loss)	-	-	240,555	240,555		265,244	24,689

Fund	General Fund
Department	Parks and Recreation
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	1,827,849	2,159,562	1,744,913	(414,649)	-19.2%	1,831,435	86,522	5.0%	
Capital Improve	434,417	390,000	55,000	(335,000)	-85.9%	0	(55,000)	-100.0%	
Contractual Services	1,703,907	1,599,000	1,878,265	279,265	17.5%	1,891,360	13,095	0.7%	
Dues & Subscriptions	16,123	24,350	31,850	7,500	30.8%	32,350	500	1.6%	
Employee Development & Meetings	41,840	31,225	52,825	21,600	69.2%	53,345	520	1.0%	
Equip	14,665	26,500	29,500	3,000	11.3%	25,500	(4,000)	-13.6%	
Materials & Supplies	531,172	471,860	619,900	148,040	31.4%	705,060	85,160	13.7%	
Other	42,869	58,504	68,875	10,371	17.7%	69,165	290	0.4%	
Personal Services	5,077,247	5,374,697	5,779,588	404,891	7.5%	6,264,569	484,981	8.4%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	9,690,089	10,135,698	10,260,716	125,018	1.2%	10,872,784	612,068	6.0%	
Revenue									
Charges For Services	969,098	1,124,845	1,172,805	47,960	4.3%	1,205,205	32,400	2.8%	
Contributions & Donations - Opr	0	1,300	1,300	0	0.0%	1,300	0	0.0%	
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%	
Other	20,623	5,000	5,000	0	0.0%	5,000	0	0.0%	
Permits & Licenses	375	100	100	0	0.0%	100	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	990,096	1,131,245	1,179,205	47,960	4.2%	1,211,605	32,400	2.7%	
Net Income/(Loss)	(8,699,993)	(9,004,453)	(9,081,511)	(77,058)		(9,661,179)	(579,668)		

Fund	Recreation Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	103,001	110,152	186,170	76,018	69.0%	206,329	20,159	10.8%	
Capital Improve	26,836	0	0	0	0.0%	0	0	0.0%	
Contractual Services	982,759	911,600	1,537,550	625,950	68.7%	1,582,143	44,593	2.9%	
Contributed Capital	0	0	0	0	0.0%	0	0	0.0%	
Depreciation	0	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	12,253	6,343	10,415	4,072	64.2%	10,415	0	0.0%	
Employee Development & Meetings	26,338	19,055	32,500	13,445	70.6%	33,500	1,000	3.1%	
Equip	9,649	20,600	10,000	(10,600)	-51.5%	10,000	0	0.0%	
Materials & Supplies	168,120	132,032	213,100	81,068	61.4%	222,885	9,785	4.6%	
Other	96,241	87,834	110,060	22,226	25.3%	110,060	0	0.0%	
Personal Services	2,113,975	1,945,848	2,383,165	437,317	22.5%	2,506,482	123,317	5.2%	
Transfers Out	0	43,408	0	(43,408)	-100.0%	0	0	0.0%	
Expense Total	3,539,172	3,276,872	4,482,960	1,206,088	36.8%	4,681,814	198,854	4.4%	
Revenue									
Charges For Services	2,278,834	2,243,875	3,235,680	991,805	44.2%	3,355,874	120,194	3.7%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Opr	19,439	20,572	24,750	4,178	20.3%	25,750	1,000	4.0%	
Gen Prop Tax	962,616	1,002,652	1,032,233	29,581	3.0%	1,063,200	30,967	3.0%	
Int Inc	26,187	0	24,300	24,300	0.0%	24,300	0	0.0%	
Intergovernmental	9	0	0	0	0.0%	0	0	0.0%	
Other	13,182	9,785	14,000	4,215	43.1%	14,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	3,300,267	3,276,884	4,330,963	1,054,079	32.2%	4,483,124	152,161	3.5%	
Net Income/(Loss)	(238,905)	12	(151,997)	(152,009)		(198,690)	(46,693)		

Fund	Destination Marketing Org Fund
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Capital Improve	7,847	0	0	0	0.0%	0	0	0.0%	
Contractual Services	92,792	30,000	136,000	106,000	353.3%	141,000	5,000	3.7%	
Dues & Subscriptions	26,464	0	34,669	34,669	0.0%	35,829	1,160	3.3%	
Employee Development & Meetings	4,676	0	9,500	9,500	0.0%	9,500	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	9,345	50,000	31,000	(19,000)	-38.0%	32,500	1,500	4.8%	
Other	2,982	0	30,000	30,000	0.0%	30,000	0	0.0%	
Personal Services	125,027	130,862	148,746	17,884	13.7%	154,510	5,764	3.9%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	269,133	210,862	389,915	179,053	84.9%	403,339	13,424	3.4%	
Revenue									
Charges For Services	0	0	13,000	13,000	0.0%	15,000	2,000	15.4%	
Gen Prop Tax	202,417	0	300,000	300,000	0.0%	300,000	0	0.0%	
Int Inc	22,709	0	0	0	0.0%	0	0	0.0%	
Transfers In	0	210,862	0	(210,862)	-100.0%	0	0	0.0%	
Revenue Total	225,126	210,862	313,000	102,138	48.4%	315,000	2,000	0.6%	
Net Income/(Loss)	(44,007)	-	(76,915)	(76,915)		(88,339)	(11,424)		

Fund	Ice Center
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	250,311	269,428	237,981	(31,447)	-11.7%	255,836	17,855	7.5%	
Capital Improve	0	295,000	80,000	(215,000)	-72.9%	225,000	145,000	181.3%	
Contractual Services	691,995	786,480	749,564	(36,916)	-4.7%	776,321	26,757	3.6%	
Depreciation	721,686	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	1,945	700	1,500	800	114.3%	1,500	0	0.0%	
Employee Development & Meetings	8,426	7,600	14,100	6,500	85.5%	15,100	1,000	7.1%	
Equip	12,074	36,000	15,000	(21,000)	-58.3%	0	(15,000)	-100.0%	
Materials & Supplies	194,844	165,050	202,750	37,700	22.8%	207,500	4,750	2.3%	
Other	34,456	22,387	31,587	9,200	41.1%	31,587	0	0.0%	
Personal Services	951,861	1,169,544	1,099,733	(69,811)	-6.0%	1,153,216	53,483	4.9%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	2,867,598	2,752,189	2,432,215	(319,974)	-11.6%	2,666,060	233,845	9.6%	
Revenue									
Charges For Services	2,336,226	2,428,413	2,505,963	77,550	3.2%	2,561,508	55,545	2.2%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Contributions & Donations - Opr	4,355	0	0	0	0.0%	0	0	0.0%	
Int Inc	10,061	8,500	11,300	2,800	32.9%	11,300	0	0.0%	
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%	
Other	74,623	61,000	100,000	39,000	63.9%	102,500	2,500	2.5%	
Transfers In	370,134	254,281	0	(254,281)	-100.0%	0	0	0.0%	
Revenue Total	2,795,399	2,752,194	2,617,263	(134,931)	-4.9%	2,675,308	58,045	2.2%	
Net Income/(Loss)	(72,199)	5	185,048	185,043		9,248	(175,800)		

Fund	Field House
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	137,125	128,550	26,758	(101,792)	-79.2%	27,995	1,237	4.6%	
Capital Improve	0	30,000	0	(30,000)	-100.0%	0	0	0.0%	
Contractual Services	92,479	180,640	209,645	29,005	16.1%	216,000	6,355	3.0%	
Depreciation	101,564	0	0	0	0.0%	0	0	0.0%	
Employee Development & Meetings	200	200	1,000	800	400.0%	1,000	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	2,811	8,740	10,500	1,760	20.1%	10,800	300	2.9%	
Other	266	300	170	(130)	-43.3%	170	0	0.0%	
Personal Services	146,904	158,346	187,730	29,384	18.6%	200,541	12,811	6.8%	
Transfers Out	0	0	0	0	0.0%	0	0	0.0%	
Expense Total	481,349	506,776	435,803	(70,973)	-14.0%	456,506	20,703	4.8%	
Revenue									
Charges For Services	377,537	417,150	414,621	(2,529)	-0.6%	427,085	12,464	3.0%	
Contributions & Donations - Capital	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	64,648	16,500	32,500	16,000	97.0%	32,500	0	0.0%	
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%	
Other	14,980	0	12,000	12,000	0.0%	12,000	0	0.0%	
Transfers In	0	73,125	0	(73,125)	-100.0%	0	0	0.0%	
Revenue Total	457,165	506,775	459,121	(47,654)	-9.4%	471,585	12,464	2.7%	
Net Income/(Loss)	(24,184)	(1)	23,318	23,319		15,079	(8,239)		

Fund	General Fund
Department	Police
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	2,415,157	2,607,670	2,740,025	132,355	5.1%	2,870,879	130,854	4.8%
Capital Improve	183,625	0	0	0	0.0%	0	0	0.0%
Contractual Services	344,095	284,900	269,135	(15,765)	-5.5%	271,680	2,545	0.9%
Dues & Subscriptions	6,280	8,350	9,100	750	9.0%	9,100	0	0.0%
Employee Development & Meetings	379,812	353,672	393,450	39,778	11.2%	411,966	18,516	4.7%
Equip	68,581	110,900	189,500	78,600	70.9%	144,500	(45,000)	-23.7%
Materials & Supplies	268,813	268,314	284,252	15,938	5.9%	287,119	2,867	1.0%
Other	167,241	218,528	218,828	300	0.1%	218,828	0	0.0%
Personal Services	14,578,116	16,210,070	16,974,318	764,248	4.7%	17,931,222	956,904	5.6%
Transfers Out	84,467	65,000	154,000	89,000	136.9%	100,000	(54,000)	-35.1%
Expense Total	18,496,187	20,127,404	21,232,608	1,105,204	5.5%	22,245,294	1,012,686	4.8%
Revenue								
Charges For Services	178,310	168,500	168,500	0	0.0%	168,500	0	0.0%
Contributions & Donations - Opr	4,100	5,000	5,000	0	0.0%	5,000	0	0.0%
Fines & Forfeitures	353,784	415,000	415,000	0	0.0%	415,000	0	0.0%
Intergovernmental	1,623,012	1,956,055	1,983,181	27,126	1.4%	1,983,181	0	0.0%
Other	38,364	1,000	1,000	0	0.0%	1,000	0	0.0%
Permits & Licenses	8,467	11,400	11,400	0	0.0%	11,400	0	0.0%
Transfers In	189,520	63,400	135,000	71,600	112.9%	106,000	(29,000)	-21.5%
Revenue Total	2,395,557	2,620,355	2,719,081	98,726	3.8%	2,690,081	(29,000)	-1.1%
Net Income/(Loss)	(16,100,630)	(17,507,049)	(18,513,527)	(1,006,478)		(19,555,213)	(1,041,686)	

Fund	General Fund	
Department	Fire	Includes Emergency Mgmt
Division	All	
Program	All	

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	1,411,339	1,585,843	2,049,088	463,245	29.2%	2,114,080	64,992	3.2%
Capital Improve	135,286	0	743,000	743,000	0.0%	127,500	(615,500)	-82.8%
Contractual Services	134,498	165,500	177,800	12,300	7.4%	179,800	2,000	1.1%
Dues & Subscriptions	28,856	55,455	30,000	(25,455)	-45.9%	30,000	0	0.0%
Employee Development & Meetings	85,290	129,150	141,700	12,550	9.7%	126,450	(15,250)	-10.8%
Equip	55,214	51,000	55,000	4,000	7.8%	55,000	0	0.0%
Materials & Supplies	194,442	218,750	335,100	116,350	53.2%	402,100	67,000	20.0%
Other	676,953	625,000	708,400	83,400	13.3%	743,900	35,500	5.0%
Personal Services	4,191,028	4,682,045	5,179,818	497,773	10.6%	5,497,643	317,825	6.1%
Transfers Out	90,000	90,000	97,000	7,000	7.8%	97,000	0	0.0%
Expense Total	7,002,906	7,602,743	9,516,906	1,914,163	25.2%	9,373,473	(143,433)	-1.5%
Revenue								
Charges For Services	12,283	2,400	12,500	10,100	420.8%	15,000	2,500	20.0%
Contributions & Donations - Opr	5,550	30,000	10,000	(20,000)	-66.7%	10,000	0	0.0%
Intergovernmental	887,546	760,479	982,000	221,521	29.1%	1,024,000	42,000	4.3%
Other	5,192	0	0	0	0.0%	0	0	0.0%
Permits & Licenses	0	500	500	0	0.0%	500	0	0.0%
Transfers In	101,262	97,000	693,000	596,000	614.4%	77,500	(615,500)	-88.8%
Revenue Total	1,011,833	890,379	1,698,000	807,621	90.7%	1,127,000	(571,000)	-33.6%
Net Income/(Loss)	(5,991,073)	(6,712,364)	(7,818,906)	(1,106,542)		(8,246,473)	(427,567)	

Fund	Opioid Settlement Fund
Department	Police
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	0	0	0	0	0.0%	0	0	0.0%	
Capital Improve	0	0	0	0	0.0%	0	0	0.0%	
Contractual Services	12,000	12,000	12,000	0	0.0%	12,000	0	0.0%	
Depreciation	0	0	0	0	0.0%	0	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	0	0	0	0	0.0%	0	0	0.0%	
Other	26	15	15	0	0.0%	15	0	0.0%	
Transfers Out	0	43,660	0	(43,660)	-100.0%	0	0	0.0%	
Expense Total	12,026	55,675	12,015	(43,660)	-78.4%	12,015	0	0.0%	
Revenue									
Int Inc	6,798	2,000	2,600	600	30.0%	2,600	0	0.0%	
Other	115,628	53,675	53,675	0	0.0%	53,675	0	0.0%	
Revenue Total	122,426	55,675	56,275	600	1.1%	56,275	0	0.0%	
Net Income/(Loss)	110,400	-	44,260	44,260		44,260	-		

Fund	General Fund
Department	Public Works
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	1,571,207	1,647,403	1,849,937	202,534	12.3%	1,914,455	64,518	3.5%
Capital Improve	0	40,000	0	(40,000)	-100.0%	0	0	0.0%
Contractual Services	1,629,714	2,391,850	2,406,300	14,450	0.6%	2,430,300	24,000	1.0%
Dues & Subscriptions	5,643	3,750	10,750	7,000	186.7%	10,750	0	0.0%
Employee Development & Meetings	30,439	27,600	40,100	12,500	45.3%	40,100	0	0.0%
Equip	8,194	10,500	12,500	2,000	19.0%	12,500	0	0.0%
Materials & Supplies	257,138	496,250	546,000	49,750	10.0%	546,500	500	0.1%
Other	4,575	5,350	4,080	(1,270)	-23.7%	4,080	0	0.0%
Personal Services	2,905,839	3,238,751	3,584,083	345,332	10.7%	3,805,359	221,276	6.2%
Transfers Out	0	0	0	0	0.0%	0	0	0.0%
Expense Total	6,412,749	7,861,454	8,453,750	592,296	7.5%	8,764,044	310,294	3.7%
Revenue								
Billings To Depts	0	868,400	0	(868,400)	-100.0%	0	0	0.0%
Charges For Services	783,923	122,400	34,300	(88,100)	-72.0%	34,300	0	0.0%
Intergovernmental	1,170,603	1,251,500	1,293,400	41,900	3.3%	1,332,400	39,000	3.0%
Other	8,811	10,000	10,000	0	0.0%	10,000	0	0.0%
Permits & Licenses	3,863	2,000	2,500	500	25.0%	2,500	0	0.0%
Transfers In	902,041	70,000	993,800	923,800	1319.7%	1,049,400	55,600	5.6%
Revenue Total	2,869,241	2,324,300	2,334,000	9,700	0.4%	2,428,600	94,600	4.1%
Net Income/(Loss)	(3,543,508)	(5,537,154)	(6,119,750)	(582,596)		(6,335,444)	(215,694)	

Fund	Transit
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	127,387	141,777	341,233	199,456	140.7%	357,383	16,150	4.7%	
Capital Improve	70,000	0	0	0	0.0%	0	0	0.0%	
Contractual Services	4,712,970	4,925,736	5,966,712	1,040,976	21.1%	6,055,456	88,744	1.5%	
Dues & Subscriptions	10,570	13,000	11,500	(1,500)	-11.5%	12,500	1,000	8.7%	
Employee Development & Meetings	0	4,750	3,150	(1,600)	-33.7%	3,550	400	12.7%	
Equip	34,718	100,000	25,000	(75,000)	-75.0%	30,000	5,000	20.0%	
Materials & Supplies	478,841	420,504	490,175	69,671	16.6%	507,578	17,403	3.6%	
Other	2,759	52,125	52,390	265	0.5%	52,390	0	0.0%	
Personal Services	208,711	224,912	239,393	14,481	6.4%	317,050	77,657	32.4%	
Transfers Out	0	689,334	0	(689,334)	-100.0%	0	0	0.0%	
Expense Total	5,645,956	6,572,138	7,129,553	557,415	8.5%	7,335,907	206,354	2.9%	
Revenue									
Charges For Services	423,229	392,773	355,142	(37,631)	-9.6%	373,199	18,057	5.1%	
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	638,434	150,100	265,000	114,900	76.5%	265,000	0	0.0%	
Intergovernmental	6,425,692	6,029,267	6,431,594	402,327	6.7%	6,753,174	321,580	5.0%	
Other	3	0	0	0	0.0%	0	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	7,487,358	6,572,140	7,051,736	479,596	7.3%	7,391,373	339,637	4.8%	
Net Income/(Loss)	1,841,402	2	(77,817)	(77,819)		55,466	133,283		

Fund	Central Equipment
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	211,951	206,201	141,535	(64,666)	-31.4%	149,160	7,625	5.4%
Capital Improve	13,945	2,415,400	2,815,600	400,200	16.6%	1,421,000	(1,394,600)	-49.5%
Contractual Services	175,510	132,310	135,910	3,600	2.7%	136,510	600	0.4%
Debt Service Interest	5,783	0	0	0	0.0%	0	0	0.0%
Depreciation	1,781,801	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	2,019	3,500	3,500	0	0.0%	3,500	0	0.0%
Employee Development & Meetings	865	2,200	2,200	0	0.0%	2,200	0	0.0%
Equip	19,729	34,000	34,000	0	0.0%	34,000	0	0.0%
Materials & Supplies	899,762	898,605	962,500	63,895	7.1%	982,600	20,100	2.1%
Other	329,378	31,275	36,650	5,375	17.2%	36,650	0	0.0%
Personal Services	643,324	737,197	809,904	72,707	9.9%	854,567	44,663	5.5%
Transfers Out	0	0	0	0	0.0%	0	0	0.0%
Expense Total	4,084,067	4,460,688	4,941,799	481,111	10.8%	3,620,187	(1,321,612)	-26.7%
Revenue								
Billings To Depts	3,884,232	4,039,601	3,779,930	(259,671)	-6.4%	3,847,454	67,524	1.8%
Charges For Services	0	21,218	21,218	0	0.0%	21,218	0	0.0%
Contributions & Donations - Capital	271,757	0	0	0	0.0%	0	0	0.0%
Int Inc	618,901	218,156	274,800	56,644	26.0%	274,800	0	0.0%
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%
Other	296,478	106,090	100,000	(6,090)	-5.7%	100,000	0	0.0%
Transfers In	51,972	75,628	0	(75,628)	-100.0%	0	0	0.0%
Revenue Total	5,123,340	4,460,693	4,175,948	(284,745)	-6.4%	4,243,472	67,524	1.6%
Net Income/(Loss)	1,039,273	5	(765,851)	(765,856)		623,285	1,389,136	

Fund	Public Facilities
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26
Expense								
Allocations	30,208	35,623	151,417	115,794	325.1%	166,446	15,029	9.9%
Capital Improve	0	3,090,000	2,769,000	(321,000)	-10.4%	1,725,000	(1,044,000)	-37.7%
Contractual Services	2,204,837	2,288,965	2,079,637	(209,328)	-9.1%	2,071,690	(7,947)	-0.4%
Contributed Capital	0	0	0	0	0.0%	0	0	0.0%
Depreciation	770,357	0	0	0	0.0%	0	0	0.0%
Dues & Subscriptions	2,347	1,850	2,100	250	13.5%	2,100	0	0.0%
Employee Development & Meetings	1,708	4,500	4,500	0	0.0%	4,500	0	0.0%
Equip	26,656	100,100	77,300	(22,800)	-22.8%	77,300	0	0.0%
Materials & Supplies	135,236	175,790	170,050	(5,740)	-3.3%	170,050	0	0.0%
Other	1,367	950	920	(30)	-3.2%	920	0	0.0%
Personal Services	434,193	581,547	627,262	45,715	7.9%	460,389	(166,873)	-26.6%
Transfers Out	232,052	0	0	0	0.0%	0	0	0.0%
Expense Total	3,838,961	6,279,325	5,882,186	(397,139)	-6.3%	4,678,395	(1,203,791)	-20.5%
Revenue								
Billings To Depts	3,363,387	3,609,308	3,623,908	14,600	0.4%	3,677,823	53,915	1.5%
Contributions & Donations - Capital	287,615	0	0	0	0.0%	0	0	0.0%
Gen Prop Tax	0	0	0	0	0.0%	0	0	0.0%
Int Inc	347,344	141,497	164,600	23,103	16.3%	164,600	0	0.0%
Intergovernmental	0	0	0	0	0.0%	0	0	0.0%
Other	16,067	9,000	60,000	51,000	566.7%	11,000	(49,000)	-81.7%
Transfers In	250,000	2,519,522	0	(2,519,522)	-100.0%	0	0	0.0%
Revenue Total	4,264,413	6,279,327	3,848,508	(2,430,819)	-38.7%	3,853,423	4,915	0.1%
Net Income/(Loss)	425,452	2	(2,033,678)	(2,033,680)		(824,972)	1,208,706	

Fund	Water
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	1,558,763	1,597,363	1,161,247	(436,116)	-27.3%	1,206,822	45,575	3.9%	
Capital Improve	0	3,940,000	3,230,000	(710,000)	-18.0%	6,770,000	3,540,000	109.6%	
Contractual Services	2,000,674	2,088,000	2,228,050	140,050	6.7%	2,223,973	(4,077)	-0.2%	
Debt Service Interest	0	0	0	0	0.0%	0	0	0.0%	
Depreciation	2,904,138	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	9,398	12,500	10,000	(2,500)	-20.0%	10,000	0	0.0%	
Employee Development & Meetings	19,526	18,000	21,000	3,000	16.7%	21,000	0	0.0%	
Equip	8,437	15,000	15,000	0	0.0%	15,000	0	0.0%	
Materials & Supplies	886,179	823,250	890,290	67,040	8.1%	909,214	18,924	2.1%	
Other	57,426	60,550	55,630	(4,920)	-8.1%	55,630	0	0.0%	
Personal Services	1,780,767	1,985,563	2,239,036	253,473	12.8%	2,367,472	128,436	5.7%	
Transfers Out	2,117,342	1,650,001	41,700	(1,608,301)	-97.5%	41,700	0	0.0%	
Expense Total	11,342,650	12,190,227	9,891,953	(2,298,274)	-18.9%	13,620,811	3,728,858	37.7%	
Revenue									
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%	
Charges For Services	8,941,025	11,335,739	12,312,841	977,102	8.6%	13,291,996	979,155	8.0%	
Contributions & Donations - Capital	904,606	800,000	800,000	0	0.0%	800,000	0	0.0%	
Int Inc	133,225	34,500	103,300	68,800	199.4%	103,300	0	0.0%	
Intergovernmental	33,664	10,000	10,000	0	0.0%	10,000	0	0.0%	
Other	26,415	10,000	15,000	5,000	50.0%	15,000	0	0.0%	
Permits & Licenses	0	0	0	0	0.0%	0	0	0.0%	
Special Assess	0	0	0	0	0.0%	0	0	0.0%	
Transfers In	333,647	0	0	0	0.0%	0	0	0.0%	
Revenue Total	10,372,582	12,190,239	13,241,141	1,050,902	8.6%	14,220,296	979,155	7.4%	
Net Income/(Loss)	(970,068)	12	3,349,188	3,349,176		599,485	(2,749,703)		

Fund	Sewer
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	730,329	755,968	1,018,933	262,965	34.8%	1,048,695	29,762	2.9%	
Capital Improve	0	3,420,000	2,290,000	(1,130,000)	-33.0%	2,760,000	470,000	20.5%	
Contractual Services	8,016,273	8,484,790	8,927,285	442,495	5.2%	9,185,676	258,391	2.9%	
Depreciation	1,707,695	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	0	300	300	0	0.0%	300	0	0.0%	
Employee Development & Meetings	12,972	9,000	12,300	3,300	36.7%	12,300	0	0.0%	
Equip	3,335	7,500	7,500	0	0.0%	7,500	0	0.0%	
Materials & Supplies	70,410	109,700	114,700	5,000	4.6%	115,200	500	0.4%	
Other	78,511	69,700	78,190	8,490	12.2%	78,190	0	0.0%	
Personal Services	934,602	1,145,297	1,354,077	208,780	18.2%	1,445,787	91,710	6.8%	
Transfers Out	438,451	323,698	9,600	(314,098)	-97.0%	9,600	0	0.0%	
Expense Total	11,992,578	14,325,953	13,812,885	(513,068)	-3.6%	14,663,248	850,363	6.2%	
Revenue									
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%	
Charges For Services	12,437,808	13,342,852	13,764,925	422,073	3.2%	14,179,543	414,618	3.0%	
Contributions & Donations - Capital	351,331	900,000	900,000	0	0.0%	900,000	0	0.0%	
Int Inc	230,589	38,200	102,700	64,500	168.8%	102,700	0	0.0%	
Intergovernmental	33,508	34,900	35,014	114	0.3%	36,049	1,035	3.0%	
Other	11,851	10,000	10,000	0	0.0%	10,000	0	0.0%	
Permits & Licenses	0	0	0	0	0.0%	0	0	0.0%	
Transfers In	29,376	0	0	0	0.0%	0	0	0.0%	
Revenue Total	13,094,463	14,325,952	14,812,639	486,687	3.4%	15,228,292	415,653	2.8%	
Net Income/(Loss)	1,101,885	(1)	999,754	999,755		565,044	(434,710)		

Fund	Water Resources
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	551,277	577,790	520,280	(57,510)	-10.0%	538,280	18,000	3.5%	
Capital Improve	0	3,081,000	2,978,000	(103,000)	-3.3%	2,796,000	(182,000)	-6.1%	
Contractual Services	366,498	553,610	586,750	33,140	6.0%	591,250	4,500	0.8%	
Depreciation	1,515,183	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	374,575	415,000	406,500	(8,500)	-2.0%	446,600	40,100	9.9%	
Employee Development & Meetings	10,736	8,200	13,450	5,250	64.0%	13,800	350	2.6%	
Equip	8,301	15,000	15,000	0	0.0%	15,000	0	0.0%	
Materials & Supplies	45,501	81,750	88,750	7,000	8.6%	89,250	500	0.6%	
Other	32,680	32,600	31,040	(1,560)	-4.8%	31,040	0	0.0%	
Personal Services	1,091,522	1,383,066	1,505,658	122,592	8.9%	1,668,988	163,330	10.8%	
Transfers Out	1,155,597	370,297	3,500	(366,797)	-99.1%	3,500	0	0.0%	
Expense Total	5,151,870	6,518,313	6,148,928	(369,385)	-5.7%	6,193,708	44,780	0.7%	
Revenue									
Billings To Depts	0	0	0	0	0.0%	0	0	0.0%	
Charges For Services	5,107,331	5,639,612	6,031,980	392,368	7.0%	6,450,316	418,336	6.9%	
Contributions & Donations - Capital	1,158,720	800,000	800,000	0	0.0%	800,000	0	0.0%	
Fines & Forfeitures	0	0	0	0	0.0%	0	0	0.0%	
Int Inc	374,442	55,700	58,900	3,200	5.7%	58,900	0	0.0%	
Intergovernmental	202,396	0	0	0	0.0%	0	0	0.0%	
Other	9,984	23,000	23,000	0	0.0%	23,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	6,852,873	6,518,312	6,913,880	395,568	6.1%	7,332,216	418,336	6.1%	
Net Income/(Loss)	1,701,003	(1)	764,952	764,953		1,138,508	373,556		

Fund	Solid Waste Mgmt
Department	All
Division	All
Program	All

Row Labels	Sum of Amounts - FY24 Actual	Sum of Amounts - FY25 Budgeted	Sum of Amounts - FY26 In Progress	\$ var 26 vs 25	% var 26 vs 25	Sum of Amounts - FY27 In Progress	\$ var 27 vs 26	% var 27 vs 26	
Expense									
Allocations	43,709	46,263	140,097	93,834	202.8%	144,214	4,117	2.9%	
Contractual Services	2,387,830	2,332,100	3,697,100	1,365,000	58.5%	3,972,100	275,000	7.4%	
Depreciation	5,683	0	0	0	0.0%	0	0	0.0%	
Dues & Subscriptions	0	400	400	0	0.0%	400	0	0.0%	
Employee Development & Meetings	0	1,050	1,050	0	0.0%	1,050	0	0.0%	
Equip	0	0	0	0	0.0%	0	0	0.0%	
Materials & Supplies	3,715	11,700	11,700	0	0.0%	11,700	0	0.0%	
Other	15,248	9,925	9,980	55	0.6%	9,980	0	0.0%	
Personal Services	198,749	280,939	241,101	(39,838)	-14.2%	253,834	12,733	5.3%	
Transfers Out	0	56,319	0	(56,319)	-100.0%	0	0	0.0%	
Expense Total	2,654,934	2,738,696	4,101,428	1,362,732	49.8%	4,393,278	291,850	7.1%	
Revenue									
Charges For Services	2,503,672	2,535,564	3,943,839	1,408,275	55.5%	4,159,157	215,318	5.5%	
Int Inc	20,018	9,450	15,550	6,100	64.6%	15,550	0	0.0%	
Intergovernmental	375,344	163,700	163,700	0	0.0%	163,700	0	0.0%	
Other	23,950	25,000	25,000	0	0.0%	25,000	0	0.0%	
Permits & Licenses	4,400	4,975	5,000	25	0.5%	5,000	0	0.0%	
Transfers In	0	0	0	0	0.0%	0	0	0.0%	
Revenue Total	2,927,384	2,738,689	4,153,089	1,414,400	51.6%	4,368,407	215,318	5.2%	
Net Income/(Loss)	272,450	(7)	51,661	51,668		(24,871)	(76,532)		

To: Dave Callister, City Manager

Prepared by: Jodi Gallup, City Clerk

Reviewed by:

Item: **Set future study sessions**

1. Action Requested:

Schedule study sessions and/or add topics as desired. Calendars for the next few months are attached to assist with scheduling.

2. Background:

Pending study session topics (at least three council members have approved the following study items on the list):

- Review policy on Request for Proposals
- Review park dedication and park replacement funds
- Review tobacco licensing ordinance

Staff requests for meeting topics and/or changes:

- Broadband franchise fee discussion on December 9 at 5 p.m.

3. Budget Impact:

Not applicable.

4. Attachments:

1. Calendar



City of
Plymouth

November 2025

SUN	MON	TUES	WED	THUR	FRI	SAT
						1
2	3	4	5 7:00 PM PLANNING COMMISSION MEETING Council Chambers	6	7	8
9	10 5:00 PM SPECIAL COUNCIL MEETING Potential sales tax designs update/ Budget Session #3 Medicine Lake Room 7:00 PM REGULAR COUNCIL MEETING Council Chambers	11  VETERANS DAY CITY OFFICES CLOSED	12 7:00 PM ENVIRONMENTAL QUALITY COMMITTEE MEETING Medicine Lake Room	13 7:00 PM PARK & REC ADVISORY COMMISSION MEETING Council Chambers	14	15
16	17	18	19 5:00 PM SPECIAL PLANNING COMMISSION MEETING Council Chambers 7:00 PM PLANNING COMMISSION MEETING Council Chambers	20	21	22
23 30	24	25 5:00 PM SPECIAL/CLOSED COUNCIL MEETING Review advisory board applications and select interview candidates/ Conduct city manager performance review Medicine Lake Room 7:00 PM REGULAR COUNCIL MEETING Council Chambers	26	27 THANKSGIVING HOLIDAY CITY OFFICES CLOSED	28 THANKSGIVING HOLIDAY CITY OFFICES CLOSED	29

3400 Plymouth Boulevard
Plymouth, MN 55447

OFFICIAL CITY CALENDAR

763-509-5000
plymouthmn.gov

*Per MN Statute 13D.02, members may be attending remotely.



SUN	MON	TUES	WED	THUR	FRI	SAT
	1	2 5:00 PM SPECIAL COUNCIL MEETING Interview advisory board candidates Medicine Lake Room	3 7:00 PM PLANNING COMMISSION MEETING Council Chambers	4 7:00 PM HOUSING AND REDEVELOPMENT AUTHORITY MEETING Council Chambers	5	6
7	8	9 5:00 PM SPECIAL COUNCIL MEETING Braver Angels Workshop discussion Medicine Lake Room 7:00 PM REGULAR COUNCIL MEETING Council Chambers	10 7:00 PM ENVIRONMENTAL QUALITY COMMITTEE MEETING Council Chambers 7:00 PM CHARTER COMMISSION ANNUAL MEETING Medicine Lake Room	11	12	13
14	15	16	17 7:00 PM PLANNING COMMISSION MEETING Council Chambers	18	19	20
21	22	23	24 CHRISTMAS HOLIDAY CITY OFFICES CLOSED	25 CHRISTMAS HOLIDAY CITY OFFICES CLOSED	26	27
28	29	30	31			



January 2026

SUN	MON	TUES	WED	THUR	FRI	SAT
				1 NEW YEAR'S DAY CITY OFFICES CLOSED	2	3
4	5	6	7 7:00 PM PLANNING COMMISSION MEETING Council Chambers	8 6:00 PM PARK & REC ADVISORY COMMISSION MEETING Council Chambers	9	10
11	12	13 7:00 PM REGULAR COUNCIL MEETING Council Chambers	14 7:00 PM ENVIRONMENTAL QUALITY COMMITTEE MEETING Medicine Lake Room	15	16	17
18	19 DR. MARTIN LUTHER KING JR. DAY CITY OFFICES CLOSED	20	21 7:00 PM PLANNING COMMISSION MEETING Council Chambers	22 7:00 PM HOUSING AND REDEVELOPMENT AUTHORITY MEETING Council Chambers	23	24
25	26	27 7:00 PM REGULAR COUNCIL MEETING Council Chambers	28 10:00 AM DESTINATION MARKETING ORGANIZATION ADVISORY BOARD MEETING Medicine Lake Room	29	30	31

*Per MN Statute 13D.02, members may be attending remotely.