**CITY OF PLYMOUTH**
**AGENDA**
**Regular City Council**
**Council Chambers**
**3400 Plymouth Boulevard, Plymouth, MN**
**June 23, 2026, 7:00 PM**

## 1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

## 2. ROLL CALL

**3. PLYMOUTH FORUM** - Individuals may address the council about any item not contained on the regular agenda. A maximum of three minutes is allotted per individual with a total of 15 minutes for the forum. If the full 15 minutes are not needed for the forum, the City Council will continue with the agenda. The City Council will take no official action on items discussed at the forum, with the exception of referral to staff or commission or committee for future report.

## 4. PRESENTATIONS AND PUBLIC INFORMATION ANNOUNCEMENTS

**4.1** 2026 Legislative Session summary

**4.2** Proclamation declaring Ann Rest Day
1. Proclamation

**5. APPROVE AGENDA** - Council members may add items to the agenda including items contained in the Council Information Memorandum for discussion purposes or staff direction only. The council will not normally take official action on items added to the agenda.

**6. CONSENT AGENDA** - These items are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a council member or individual so requests, in which event the item will be removed from the consent agenda and placed elsewhere on the agenda.

**6.1** Adopt proposed minutes
1. June 9 regular

**6.2** Approve disbursements
1. Invoice expense distribution
2. City Council Resolution 2026-152

**6.3** Approve appointment of election judges and absentee ballot board election judges for the 2026 State Primary and November General Elections
1. City Council Resolution 2026-153

**6.4** Approve host site agreement with Minnesota Pollution Control Agency for Minnesota GreenCorps Program

1. Host site agreement
2. City Council Resolution 2026-154

**6.5** Designate engineer for 2027 Street Rehabilitation Project (ST279002)
1. Location map
2. Agreement
3. City Council Resolution 2026-155

**6.6** Approve agreement with Metropolitan Council Environmental Services for the 2023 Municipal Inflow/Infiltration Grant Program
1. Grant award summary
2. Grant agreement
3. City Council Resolution 2026-156

**6.7** Deny variances requested to lot area and lot width for a lot line adjustment at 710 Kingsview Lane (Craig and Michelle Weatherson -- 2026020)
1. Planning Commision minutes
2. Planning report
3. Narrative
4. Site plan
5. City Council Resolution 2026-157

**6.8** Approve tobacco license application of Kelli and Gray, LLC d/b/a Wandering Spirits, 3435 Highway 169 North #B
1. City Council Resolution 2026-158

**6.9** Approve tobacco license application of Jerry's Enterprises, Inc. d/b/a Cub Liquor, 10200 6th Avenue North #101
1. City Council Resolution 2026-159

**6.10** Accept grant and approve grant agreement with the Metropolitan Council for the 2026-2028 Water Efficiency Grant Program
1. Grant agreement
2. City Council Resolution 2026-160

**6.11** Approve agreement with Axon Enterprises for the Axon Unified Technology Platform
1. Costs memo
2. Quote
3. Proposal
4. City Council Resolution 2026-161

**6.12** Approve zoning ordinance text amendment requests adding a definition of brewery with accessory taproom to the rules and definitions section, and allowing outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general

industrial) zoning district (Hopscraft Brewing, LLC - 2026033)
1. Planning Commission minutes
2. Planning report
3. Section 21565 - I-2 General Industrial
4. Applicants narrative
5. Potential tent layout plans
6. City Council Ordinance 2026-07
7. City Council Resolution 2026-162
8. City Council Resolution 2026-163

## 7. PUBLIC HEARINGS

**7.1** Accept 2025 Annual Comprehensive Financial Report (Aaron Nielson, LB Carlson)
1. Presentation
2. 2025 Management Letter
3. 2025 ACFR
4. 2025 Special Purpose Report
5. 2025 Corrective Action Plan
6. City Council Resolution 2026-164

## 8. GENERAL BUSINESS

**8.1** Receive Parks and Recreation Department Fiscal Year 2025 Annual Report
1. Presentation
2. 2025 Annual Report Final

**8.2** Receive Community and Economic Development (CED) Department Fiscal Year 2025 Annual Report
1. Presentation
2. 2025 CED Annual Report

## 9. REPORTS AND STAFF RECOMMENDATIONS

## 10. ADJOURNMENT

**Regular City Council**
**June 23, 2026**
**Agenda Number: 4.1**

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**To:** Dave Callister, City Manager

**Prepared by:** Jodi Gallup, City Clerk

**Reviewed by:**

**Item:** **2026 Legislative Session summary**

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## 1. Action Requested:

Receive an update on the 2026 legislative session.

## 2. Background:

Plymouth's legislative delegation, including State Senator Bonnie Westlin (District 42), State Senator Ann Rest (District 43), State Representative Ginny Klevorn (District 42B), State Representative Ned Carroll (District 42A), and State Representative Mike Freiberg (District 43B), will provide an update to the City Council regarding the 2026 legislative session.

## 3. Budget Impact:

Not applicable.

## 4. Attachments:

**Regular City Council**
**June 23, 2026**
**Agenda Number: 4.2**

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**To:** Dave Callister, City Manager

**Prepared by:** Jodi Gallup, City Clerk

**Reviewed by:**

**Item:** **Proclamation declaring Ann Rest Day**

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## 1. Action Requested:

Announce proclamation declaring June 23, 2026 as Ann Rest Day.

## 2. Background:

Senator Ann Rest is retiring after dedicating more than 40 years of public service to the Minnesota State Legislature.

## 3. Budget Impact:

Not applicable.

## 4. Attachments:

1. Proclamation

# PROCLAMATION

**WHEREAS,** Senator Ann H. Rest has dedicated more than four decades of exemplary public service to the people of Minnesota, demonstrating an unwavering commitment to responsive government, civic engagement and the public good; and

**WHEREAS,** first elected to the Minnesota House of Representatives in 1984, Senator Rest served eight terms in the House before being elected to the Minnesota Senate in 2000, where she has continued to serve with distinction through eight terms; and

**WHEREAS,** in 2002, Senator Rest was elected by her Senate colleagues to serve as Assistant Majority Leader, and throughout her tenure has held numerous leadership positions within the Minnesota Senate; and

**WHEREAS,** in 2013, Senator Rest was selected to serve as President Pro Tem of the Minnesota Senate, a position she continues to hold, reflecting the trust and confidence placed in her by fellow legislators; and

**WHEREAS,** Senator Rest has faithfully represented communities including Crystal, Golden Valley, New Hope, Plymouth and Robbinsdale, ensuring that the voices of residents are heard and reflected in the legislative process; and

**WHEREAS,** Senator Rest has long been recognized for her accessibility, integrity and commitment to constituent service, including her frequent listening sessions that provided meaningful opportunities for residents to share their concerns, ideas and aspirations; and

**WHEREAS**, the City of Plymouth is grateful for Senator Rest's partnership, leadership and dedicated service on behalf of Plymouth residents and communities throughout Minnesota.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that I proclaim June 23, 2026 as

## Ann Rest Day

in the City of Plymouth and recognize and honor her for more than 40 years of distinguished service in the Minnesota State Legislature and extend the gratitude and appreciation of the Plymouth City Council and the residents of Plymouth for her enduring contributions to our community and our state.

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**Mayor Jeffry Wosje**

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.1**

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**To:** Dave Callister, City Manager

**Prepared by:** Jodi Gallup, City Clerk

**Reviewed by:**

**Item:** **Adopt proposed minutes**

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## 1. Action Requested:
Adopt proposed minutes.

## 2. Background:
Not applicable.

## 3. Budget Impact:
Not applicable.

## 4. Attachments:
1. June 9 regular

# Proposed Minutes
# Regular City Council Meeting
# June 9, 2026

Deputy Mayor Gregor called a Regular Meeting of the Plymouth City Council to order at 7 p.m. in the Council Chambers of City Hall, 3400 Plymouth Boulevard, on June 9, 2026.

COUNCIL PRESENT: Deputy Mayor Gregor, Councilmembers Peterson, Nelson, Spoonheim, Aldrich and Pointner. Councilmember Pointner participated via interactive technology due to being unable to attend in-person pursuant to State Statute 13D.02.

COUNCIL ABSENT: Mayor Wosje.

STAFF PRESENT: City Manager Callister, Public Safety Director Fadden, Community and Economic Development Director Fernelius, Finance Director Rich, Human Resources Director Timpone, Parks and Recreation Director Tomlinson, Fire Chief Etzel, Assistant Public Works Director/City Engineer Payne, Senior Planner Drill, City Attorney Mattick and City Clerk/Administrative Coordinator Gallup.

## Plymouth Forum

Scott Johnson, Ward 2 resident, suggested donating to the local food shelves and noted the June 20 listening session with Mayor Wosje.

## Presentations and Public Information Announcements

### (4.1) Announce Music in Plymouth (MIP) 5K on June 27 and MIP event on July 8

Mele Willis provided a brief overview of Music in Plymouth and expressed her gratitude for the partnership with the city.

### (4.2) Proclamation recognizing LGBTQIA2S+ Pride Month

Councilmember Nelson read the proclamation and proclaimed June as Pride Month in the City of Plymouth.

### (4.3) Present Annual Financial Overview

City Manager Callister presented the annual financial overview and described the financial accomplishments of the city. He discussed the city's budget, taxes and tax rates, levies, debt, local government aid, the fiscal disparities program, the local economy and probable 2027 property tax rates.

After questions from the City Council, City Manager Callister explained the debt ratio, reinvestment funds, the use of funds rather than debt for projects and the calculation of the tax rate.

## Approval of Agenda

Motion was made by Councilmember Peterson, and seconded by Councilmember Nelson, to approve the agenda. With all members voting in favor by roll call vote, the motion carried.

## Consent Agenda

Motion was made by Councilmember Peterson, and seconded by Councilmember Aldrich, to adopt the Consent Agenda that included the following items:

**(6.1)** Council minutes from special and regular meeting of May 26, 2026.

**(6.2)** Resolution approving disbursements ending May 29, 2026 (Res2026-137).

**(6.3)** Resolution adopting amended 2025 budget (Res2026-138), Resolution approving transfer between funds (Res2026-139).

**(6.4)** Resolution approving variances for Homeward Bound Inc. for property located at 13522 Sunset Trail North (2026029) (Res2026-140).

**(6.5)** Resolution approving conditional use permit for property located at 5655 Vagabond Lane North (2026027) (Res2026-141).

**(6.6)** Resolution approving reporting for the local Performance Measurement Program (Res2026-142).

**(6.7)** Resolution designating architect for Station 73 Transit Facility Rehabilitation (Res2026-143).

**(6.8)** Resolution terminating water quality pond maintenance agreement for The Courts of Nanterre (Res2026-144).

**(6.9)** Resolution approving purchase of four fire operation vehicles (Res2026-145).

**(6.10)** Resolution approving programmatic maintenance agreement with the Minnehaha Creek Watershed District (Res2026-146).

**(6.11)** Resolution approving final closeout for the Northwest Greenway Park & Ride (TRN25002) (Res2026-147).

With all members voting in favor by roll call vote, the motion carried.

## Public Hearings

**(7.1) Public hearing on off-sale intoxicating liquor license application of Jerry's Enterprises, Inc. d/b/a Cub Liquor, 10200 6th Avenue North #101**

City Clerk/Administrative Coordinator Gallup presented this item, noted law enforcement found no reason to deny the license and notifications were provided to property owners within 500 feet.

Deputy Mayor Gregor opened the public hearing.

Deputy Mayor Gregor closed the public hearing.

Motion was made by Councilmember Aldrich, and seconded by Councilmember Peterson, to adopt Resolution approving off-sale intoxicating liquor license application of Jerry's Enterprises, Inc. d/b/a Cub Liquor, 10200 6th Avenue North #101 (Res2026-148). With all members voting in favor by roll call vote, the motion carried.

**(7.2) Public hearing on off-sale intoxicating liquor license application of Kelli and Gray, LLC d/b/a Wandering Spirits, 3435 Highway 169 North #B**

City Clerk/Administrative Coordinator Gallup presented this item, noted law enforcement found no reason to deny the license and notifications were provided to property owners within 500 feet.

Deputy Mayor Gregor opened the public hearing.

Deputy Mayor Gregor closed the public hearing.

Motion was made by Councilmember Peterson, and seconded by Councilmember Aldrich, to adopt Resolution approving off-sale intoxicating Liquor License application of Kelli and Gray, LLC d/b/a Wandering Spirits, 3435 Highway 169 North #B (Res2026-149). With all members voting in favor by roll call vote, the motion carried.

## General Business

**(8.1) Approve rezoning, site plan, conditional use permit, and variance for a new Casa De Corazon child care center to be located at the southwest corner of Old Rockford Road and Peony Lane (Structura Builders – 2026023)**

Senior Planner Drill presented this item and noted the findings and reguiding would be appropriate. He described the site plan and its standards. He noted that the conditional use permits are required for daycare uses in commercial districts and are outlined in the city code. He explained the 15-foot wetland setback variance and stated that staff recommended approval.

Motion was made by Councilmember Peterson, and seconded by Councilmember Nelson, to adopt Ordinance amending Chapter 21 (Zoning Ordinance) of the City Code to reclassify certain land located at 4435 Peony Lane (2026023) (Ord2026-06), Resolution approving findings of fact for rezoning of land located at 4435 Peony Lane (2026023) (Res2026-150), Resolution approving site plan, conditional use

permit, and variance for Structura Builders for a child care/early education center for property located at the southwest corner of Old Rockford Road and Peony Lane (2026023) (Res2026-151). With all members voting in favor by roll call vote, the motion carried.

## Reports and Staff Recommendations

There were no reports.

## Adjournment

Deputy Mayor Gregor adjourned the regular meeting at 8:03 p.m.

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Jodi Gallup, City Clerk/Administrative Coordinator

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.2**

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**To:** Dave Callister, City Manager

**Prepared by:** Tammy Geurkink, Accounting Specialist

**Reviewed by:** Andrea Rich, Finance Director

**Item:** **Approve disbursements**

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## 1. Action Requested:

Approve disbursements ending June 12, 2026.

## 2. Background:

NA

## 3. Budget Impact:

NA

## 4. Attachments:

1. Invoice expense distribution
2. City Council Resolution 2026-152

| | | | |
|---|---|---|---|
| FUND | 100 | General Fund | 439,537.35 |
| | 200 | Recreation Fund | 80,414.54 |
| | 210 | Parker's Lake Cemetery Maint | 0.00 |
| | 215 | Destination Marketing Org Fund | 12,435.75 |
| | 220 | Transit System Fund | 9,068.84 |
| | 234 | Economic Development Fund | 0.00 |
| | 240 | Lawful Gambling | 10,500.00 |
| | 250 | Comm Dev Block Grant Fund | 116.00 |
| | 254 | HRA Section 8 Fund | 100.00 |
| | 254 | HAP Check Summary | 0.00 |
| | 255 | Brint It Home | 239.45 |
| | 258 | HRA General Fund | 0.00 |
| | 280 | Opioid Settlement Fund | 0.00 |
| | 308 | 2005A TIF #1-1 | 0.00 |
| | 310 | 2009A TIF #7-5A Refund 1998A | 0.00 |
| | 312 | 2010A GO Open Space | 0.00 |
| | 314 | 2012A GO Refunding 2004A | 0.00 |
| | 315 | 2015A GO Open Space | 0.00 |
| | 316 | Plymouth Creek Center Bonds | 0.00 |
| | 400 | General Capital Projects Fund | 533,183.26 |
| | 401 | Minnesota State Aid Fund | 0.00 |
| | 404 | Community Improvement | 0.00 |
| | 405 | Park Replacement Fund | 14,337.42 |
| | 406 | Street Reconstruction Fund | 773.49 |
| | 407 | Project Administration Fund | 0.00 |
| | 408 | Park Construction | 0.00 |
| | 409 | Capital Improvement Fund | 0.00 |
| | 412 | Water Sewer Replace | 0.00 |
| | 413 | Improvement Project Construction | 3,539,106.00 |
| | 417 | Project Warranty Repairs | 0.00 |
| | 418 | Utility Trunk System Expansion | 142.21 |
| | 420 | Water Sewer Construction | 0.00 |
| | 421 | ENT-Water Resources Constrctn | 0.00 |
| | 422 | TIF 7-4 PTP Construction | 0.00 |
| | 423 | TIF 7-5 Rottlund (Const) | 0.00 |
| | 424 | TIF 7-6 Berkshire | 0.00 |
| | 425 | TIF Housing Assistance Program | 0.00 |
| | 426 | TIF 7-7 Stonecreek | 0.00 |
| | 427 | TIF 1-1 Shops at Plymth Crk | 0.00 |
| | 428 | TIF 1-2 Vicksburg Commons | 0.00 |
| | 429 | TIF HRA 1-3 Crossroads Station | 0.00 |
| | 432 | TIF 7-8 Quest | 0.00 |
| | 433 | TIF 7-9 Four Seasons | 0.00 |
| | 434 | TIF 7-10 Sands | 0.00 |
| | 435 | Plymouth Creek Center Expansion | 0.00 |
| | 436 | Doran Bassett Creek | 0.00 |
| | 437 | CON - Fire Stations | 0.00 |
| | 438 | TIF 7-12-Prudential/Blvd | 0.00 |
| | 439 | TIF 7-13-Plymouth Plaza | 0.00 |
| | 500 | Water Fund | 346,208.79 |
| | 510 | Water Resources Fund | 64,370.84 |
| | 520 | Sewer Fund | 48,117.16 |
| | 530 | Solid Waste Management Fund | 263,833.09 |
| | 540 | Ice Center Fund | 52,855.77 |
| | 550 | Field House Fund | 4,536.07 |
| | 600 | Central Equipment Fund | 247,875.72 |
| | 610 | Public Facilities Fund | 172,842.90 |
| | 620 | Information Technology Fund | 271,736.03 |
| | 630 | Risk Management Fund | 887,060.96 |
| | 640 | Employee Benefits Fund | 54,610.97 |
| | 660 | Resource Planning | 0.00 |
| | 700 | Parkers's Lake Cemetery | 0.00 |
| | 800 | Investment Trust Fund | 0.00 |
| | 850 | Plymouth Town Square | 0.00 |
| | 851 | Vicksburg Crossing | 0.00 |

| | |
|---|---|
| Total Invoice Expense Distribution: | **7,054,002.61** |

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-152

## RESOLUTION APPROVING DISBURSEMENTS ENDING JUNE 12, 2026

WHEREAS, a list of disbursements for the period ending June 12, 2026, was presented to the City Council for approval.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA, that the payment of the list of disbursements of the following funds is approved.

| | |
|---|---|
| **US Bank – Check Register** | |
| General & Special Revenue | $ 552,311.93 |
| Construction & Debt Service | $4,087,542.38 |
| Enterprise & Internal Service | $2,414,048.30 |
| Housing Redevelopment | $ 100.00 |
| Check Register Total | $ 7,054,002.61 |
| | |
| **US Bank – Housing Assistance Payments** | |
| Housing & Redevelopment Authority | $ 0.00 |
| | $ 0.00 |
| GRAND TOTAL FOR ALL FUNDS | $7,054,002.61 |

Additionally, the US Bank Check Register amounts split by type of payment follow:

| | |
|---|---|
| EFT | 1,914,135.87 |
| Check (184415-184804) | 5,139,866.74 |
| Total | 7,054,002.61 |

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.3**

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**To:** Dave Callister, City Manager

**Prepared by:** Colton Ashley, Office Support Specialist

**Reviewed by:** Jodi Gallup, City Clerk

**Item:** **Approve appointment of election judges and absentee ballot board election judges for the 2026 State Primary and November General Elections**

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## 1. Action Requested:

Adopt attached resolution appointing election judges and absentee ballot board election judges for the 2026 State Primary and November General Elections.

## 2. Background:

Individuals listed in the attached resolution would serve as election judges and absentee ballot board election judges for the August 11 State Primary and/or November 3 General Elections.

## 3. Budget Impact:

Wages are included in the General Fund budget.

## 4. Attachments:

1. City Council Resolution 2026-153

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-153

## RESOLUTION APPOINTING ELECTION JUDGES AND ABSENTEE BALLOT BOARD ELECTION JUDGES FOR THE 2026 STATE PRIMARY AND GENERAL ELECTIONS

WHEREAS, the State Primary Election will be held on August 11, 2026 and the General Election on November 3, 2026; and

WHEREAS, the city is responsible for hiring and training election judges and absentee ballot board election judges and utilizes individuals that participated in the caucus process, those individuals who have previously served as election judges or who are new and city staff; and

WHEREAS, per State Statute, 204B.21, Subd. 2, the city may appoint additional election judges and absentee ballot board election judges within 25 days prior to any election if additional election judges will be required; and

WHEREAS, attached to this resolution is the list of individuals to be appointed for the 2026 elections.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that the attached list of individuals are appointed to serve as election judges and absentee ballot board election judges for the 2026 elections.

BE IT FURTHER RESOLVED that all members appointed to the Hennepin County Absentee Ballot Board as authorized under State Statute, 203B.121, Subd. 1, under the direction of the Election Manager are also appointed to serve as election judges of Plymouth's Absentee Ballot Board.

BE IT FURTHER RESOLVED that the City Clerk is authorized to appoint additional election judges and absentee ballot board judges as deemed necessary within 25 days prior to both elections without further action.

APPROVED by the City Council on this 23rd day of June, 2026.

Matthew Abe
Patricia Adkins
Alexis Ahrens
Peter Albrecht
Nicole Alsup
Jennifer Amatya
Craig Anderson
Debbie Anderson
Lauren Anderson
Mary Margaret Anderson
Nancy Anderson
Patrick Anderson
Colton Ashley
Elizabeth Atkinson
Laura Babcock
Robert Banse
David Bardal
Lisa Basil
Thomas Bassett
Roseann Becker
Gregg Bendtsen
Carol Bennet
Virginia Benusa
Kathy Berkowitz
Curtis Billmeyer
Donald Birdsong
Thomas Boatman
Kianna Boatswain
Erin Bobzien
Kathleen Boe
Thomas Boe
Judie Bomchill
John Brawley
Sue Brennan
Katherine Brick
Arica Brower
Tim Brower
Diane Brower-Johnson
Michael Brown
Maria Bruun
Amy Buckley
Scott Burglechner
Rebekah Byland
Janet Campbell
Jennifer Campbell
Sarah Campbell
Janelle Cargill
Lori Carlson
Devon Chambliss
Brent Christensen
Nicole Clay
Ranosha Coffelt
Sarah Cole
Terri Collins
Pam Conner
Kathleen Coyle
Bradley Dammann
Mark Daniel
Chris Daniels
Belle Davenport
Jeff Davies
Vicki Dellwo
Richard Demers
Dawn Dexter
John Dingmann
Kevin Doyle
Natalie Dorcy
Al Draves
Kyla Dropkin
Mary Droullard
Radhika Duddilla
Kim Dunford
Leroy Duvall
James Dvorak
Michael Dwyer
Joe Dzurik
David Earp
Janalle Earp
Patrick Ebert
Philip Engel
Saudia Epps
Jason Erdahl
Dawn Errede
Bernardo Escobedo-Diaz
Madeleine Essman
Kathleen Fell
Michael Fennessey
Susan Ferrell
Gordon Field
Leslie Fieldman
Debra Filer
Theresa Finken
Julie Fischer
Robert Fischer
Cheryl Flugaur-Leavitt
Teresa Foushee
Patty Franco
Deb Frank
Patricia Freeman
Michelle Fryer
Kimberly Fuhrman
Pamela Galanter
Sonia Galinson
Russell Gallagher
Jodi Gallup
Gary Gaudette
Jeanne Gooden
Terese Goodfellow-Heyer
Amy Gottschalk
Tom Gottwalt
Susan Grahek
Karen Gray
Sylvia Grismer
Adam Grocholski
Richard Gross
Patricia Haertel
Christopher Hagen
Mark Hageness
Lisa Hammock
Julianne Hargreaves
Carolyn Harris
Marijane Hauer
Timothy Hearn
Amy Hemstad
Kristen Henderson
Robert Henry
Tim Herman
Gordon Heruth
Margaret Heuer
Robert Heuer
Peter Highum
Kirby Hoberg
Carol Holmes
Jim Holmes
Jennifer Holte
Kathy Hoppe
Bruce Hoshor
Rita Hovland
Brody Howard
Michelle Hromatka
Jeff Huebschen
Rebecca Huerta
Fred Hulting
Karen Hulting
Steve Huseth
Casey Hyman
Thomas Iacoviello
Ann Isenberg
Mark Isenberg
Fran Iverson
Lorinda Jackson
Christy Jaeger
Frances Jaffoni
Cynthia Jensen
Leslie Johnson
Steven Johnson
Theresa Johnson
Julie Joseph
Jay Kakuk
Michael Karaman
Ken Karpe
Andrew Kaus
John Keets
Paul Kegel
James Keller
MacDonald Kennedy
Thomas Kenny
Shabbir Khambaty
Anjali Khanna
Kevin Klitz
Sue Koenenman
Kraig Koep
Charlotte Kokkinen
Howard Koolick
Gregory Korstad
Timothy Krause
Wally Kubitschek
RoseAnn LaBree
Tim Lahti
Bruce Larson
Gretchen Larson
Paula Lehman
Sara Leiste
Benjamin LeMay
Diane Lempke
Carrie Lewis
Margaret Lewis
Cynthia Lilly

Joyce Lindquist
Ellen Lindseth
Hans Linton
Paul Ljung
Mary Lolich
Jerry Lorenzini
Lori Lund
Peter Manderfeld
Erin Mangan
Joy Manley
Charles Mann
Patrick Manning
Bruce Manthey
Alice Markham
Joann Marti
Jennifer Matthews
Marcus McCrory
Kevin McDermott
Rita McDermott
Britt McDonnell
Stephanie McGinty
Bradley Mersereau
Erica Messerli
Diane Mestemacher
David Metcalf
Mary Mikelthun
James Miller
Joan Miller
Michael Miller
Michael R. Miller
Lee Minors
Ann Moe
Rebecca Monson
Fred Moore
Deborah Moravec
Louise Morgan
Diana Morrissey
Dennis Morrow
Mary Muller
Michael Myers
Alan Napier
Jeff Naughtin
Mary Neaton
Julie Nekola
Randi Nelson
Terri Nelson
Chris Newmarker
David Nisam
Lori Neubel
Kevin O'Connor
Linda Oja
Barbara Olson
David Olson
Michael Olson
Steve Paladie
Elizabeth Pankonin
Emelyn Peasha
Lilly Perry
Mary Peters
JackieLynn Peterson
Joshua Peterson
Judith Peterson
Katherine Peterson
Mary Helen Peterson
Pamela Peterson
Theresa Peterson
Tim Peterson
Wayne Peterson
Vicky Phillips
Christine Plutowski
Ken Prine
Barbara Quello
Damodar Ramanuj
Mary Rapaport
Barth Reding
Mary Lynn Regan
Merrilee Riley
Kelsey Roadfeldt
Derek Roek
Sheila Rolf
Rachel Romansky
Karen Rosch
Tom Rosch
Burt Rovner
James Rowan
Joyce Rubin
Colleen Rusch
Mary Salit
Annette Sandler
Kyle Sarpong
Don Sayler
Ben Scharenbroich
Jason Scherschligt
Mary Schiebe
Christine Schraml
Douglas Schroeder
Joanne Schroeder
Jim Schuetz
Craig Schulz
Nick Schwarzrock
Gary Schwitzer
Leland Scofield
Sue Seim
Helen Seltzer
Glenn Sherling
Karen Silvis
Ellie Singer
Jitka Sirucek
Jerome Siverson
Arne Skaalure
Debra Slacter
Gloria Smith-Meyer
Michelle Soderberg
Milind Sohoni
Diane Solarz
Jannetta Spahn
Susan Sparling-Micks
Brad Starr
Bonnie Stein
Don Steinhart
Kari Stern
Manon Sternberg
Bailey Stickney
Alex Sumetsky
Jacque Sundquist
Marilyn Sunseri
Dan Sussner
Colleen Sweeney
Shaista Tajamal
Peter Thielen
Jodi Thielges
Jeff Thiemann
David Tobelmann
Rosemary Tobelmann
Sharon Tolley
Kenneth Tolzmann
Karen Tomlinson
Evan Trewyn
Lolita Tuopay
Dannette Turner-Strickland
Sherry Tyrrell
Bulent Ugurlu
James Unterseher
Karen Unterseher
Jackie Vallette Uglow
Diana Van Moorlehem
Josh Velasquez
Divya Venkat
James Villars
Mary Volkmann
Mark Wadman
James Walder
Susan Walder
Michael Walker
Rick Wallach
Frank Walles
Joanne Walles
Leah Wandersee
Josie Warren
Kathy Weber
Hannah Wegner
Chet Welle
Elynn Welle
Alison Wells
Daniel Wexler
Dan Winderl
Lori Wisnewski
Darlene Woosley
Ebony Wyatt
Brenda Wyley
Shay Wyley
Clare Wysocki
Barbara Yost
Linda Zeis
Eric Ziegler
Kenneth Zieska
Gergory Zillgitt
Christine Zonneveld
Erik Zuroski
Brian Zwilling

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.4**

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Ben Scharenbroich, Water Resources Supervisor |
| **Reviewed by:** | Michael Thompson, Public Works Director |
| **Item:** | **Approve host site agreement with Minnesota Pollution Control Agency for Minnesota GreenCorps Program** |

## 1. Action Requested:

Adopt attached resolution approving the host site agreement with the Minnesota Pollution Control Agency for the Minnesota GreenCorps Program.

## 2. Background:

A GreenCorps member will be working within the Public Works Department from September 2026 through August 2027. Work will be related to water conservation, environmental education, volunteer engagement and implementation of the city's MS4 Education and Outreach Plan. The member may also assist with community programs such as the Plymouth Environmental Academy, environmental events, outreach campaigns, development of educational materials and data collection associated with environmental programs.

Hosting a GreenCorps member will provide additional staff capacity to advance initiatives identified under the City Council's Environmental Stewardship Strategic Priority, including expanding environmental education and outreach efforts, promoting sustainable practices and increasing community engagement in environmental programs. Participation in the program allows the city to leverage state resources to support these efforts at a minimal cost.

The Minnesota GreenCorps Program is an AmeriCorps program administered by the Minnesota Pollution Control Agency (MPCA) that places full-time members with local governments, schools, nonprofit organizations and Tribal governments to implement environmental projects throughout Minnesota. The City of Plymouth applied to host a Minnesota GreenCorps member for the 2026-2027 program year and was selected by

the MPCA.

Under the Host Site Agreement, the MPCA is responsible for member recruitment, selection, training, program administration and member benefits, while the city is responsible for providing day-to-day supervision, workspace, equipment and professional development opportunities.

## 3. Budget Impact:

The GreenCorp program is funded by an AmeriCorp grant administered by the MPCA, with no fee charged to the city. The agreement does require that the city provide $600 of in-kind contributions for training, conferences, webinars or events as a match to the AmeriCorps grant. Matching contributions would be funded from the Water Resources Fund.

## 4. Attachments:

1. Host site agreement
2. City Council Resolution 2026-154

# Minnesota GreenCorps Host Site Agreement

**Program Year 2026-2027**

| SWIFT #: | |
|---|---|

*Doc Type: Agreement*

## I. Purpose

This Agreement is between the State of Minnesota, acting through its Commissioner of the Minnesota Pollution Control Agency (MPCA), 520 Lafayette Road North, St Paul, MN 55155, using the Minnesota GreenCorps program, herein after referred to as "State" or "MPCA," and <Insert host site name and address>, herein after referred to as the "host site." The Agreement delineates the terms, conditions, and rules of participation in the Minnesota GreenCorps program for the 2026-2027 program year.

## II. Term of agreement

Effective date: September 18, 2026, or the date the State obtains all required signatures under Minn. Stat. § 16C.05, subd. 2, whichever is later.

Expiration date: August 24, 2027, or until all obligations have been satisfactorily fulfilled, whichever occurs first.

## III. Authorized representatives

The MPCA's Authorized Representative is Candice McElroy, Minnesota GreenCorps Program Coordinator, 520 Lafayette Road North, St Paul, MN 55155, 651-757-2610, candice.mcelroy@state.mn.us or her successor.

The host site's Authorized Representative is <Name, title, address, telephone number, email>, or their successor**.** If the host site's Authorized Representative changes at any time during this Agreement, the host site must immediately notify the MPCA.

The host site supervisor is: <Name, title, address, telephone number, email>, or successor. If the supervisor(s) changes at any time during this Agreement, the host site must immediately notify the MPCA.

## IV. Member position description

The host site will provide direction, supervision, training, and resources for the **Community Readiness & Outreach** Minnesota GreenCorps member, performing activities per the below position description. The MPCA is responsible for candidate selection, ensuring that selected members meet the eligibility requirements and qualifications outlined below.

Summary: Strengthen host site capacity and community resilience by advancing sustainable practices and increasing knowledge through campaigns, presentations, events, trainings, workshops, social media, and other related activities. Provide outreach, education, and assistance to raise understanding and increase best practices on energy conservation and green transportation, stormwater and forestry, and waste reduction and recycling. Work with local governments, tribal nations, school districts, nonprofit and community organizations to adopt and implement sustainability best practices. Outreach and assistance will focus on one or more of the topics listed below:

Community sustainability:

- Provide support to sustainability-related education activities. This could include the development and implementation of environmental events, fairs, or workshops to educate individuals.
- Support outreach activities, including dissemination of messages via website and social media.
- Create, update, and distribute educational materials, helping ensure that educational materials are relevant, informative, and accurate.
- Conduct surveys to collect pre/post information from participants in trainings, events, workshops, etc., on knowledge gained and/or behavior change to more sustainable environmental practices.
- Mobilize volunteers to assist in the implementation of activities.

Energy conservation and green transportation:

- Promote energy conservation best practices that reduce energy usage at home, work, or school.

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- Encourage reduction of vehicle miles traveled and improved air quality through complete streets planning, education and practices, safe routes to school initiatives, and education on multi-modal transportation, mobility options, and active living.
- Promote opportunities for adopting and expanding electric vehicle usage and charging infrastructure within communities.
- Promote emission reductions to community members through educational campaigns targeting practices and behaviors that alleviate air pollution (e.g., air alert education, car-sharing, public transit, biking), and those that contribute to air pollution (e.g., gas-powered lawn equipment, backyard fires, vehicle idling, single-occupancy vehicles, and low-efficiency wood-burning boilers/stoves/fireplaces).

Stormwater and forestry:

- Conduct outreach to increase awareness of stormwater and community forestry best practices that prevent or reduce water pollution and improve public lands.
- Conduct and engage community members in stormwater and forestry initiatives such as rain garden installation, tree planting, and invasive species removal volunteer events.
- Provide outreach to communities on the harmful effects of chloride, promote best management practices that reduce chloride application and discharge, and help host organizations in offering Smart Salting trainings in their communities.

Waste reduction and recycling:

- Promote resources to strengthen waste prevention, recycling, and composting/organics management.
- Provide community outreach and education on local food production and food waste prevention.
- Broadcast opportunities for material reuse, supporting clothing or book swaps, fix-it clinics, etc.
- Support recycling efforts by providing on-site assessments, gathering baseline data, conducting waste sorts, supporting recycling system setup, delivering resident education, and conducting post implementation data collection to track project effectiveness.

## Qualifications

### Minimum qualifications:

- Must be a minimum of 18 years or older.
- Must be a U.S. Citizen, U.S. National, or a lawful permanent resident of the U.S.
- Must be eligible to serve in AmeriCorps and commit to completing the AmeriCorps service term.
- Must have two years post-secondary education (a two-year associate degree or completion of sophomore year in a four-year degree program) or equivalent of six (6) months professional experience (volunteer, internship, or work).
- Must have a demonstrated interest in the environment and service and community work.
- Must have a valid driver's license and consent to and pass a driving record check (if the position requires driving).
- Must consent to, and pass, an AmeriCorps required criminal history check, including an FBI fingerprint check.

### Preferred qualifications

- Ability to build and maintain relationships.
- Ability to work well independently and on diverse teams.
- Ability to take initiative and effectively manage projects.
- Ability to research and organize information.
- Effective communication, presentation, and writing skills.
- Functional computer skills: word processing, spreadsheet, database management.

### Physical requirements

- Most positions are primarily based in an office setting and require sitting, standing, and operating a computer and telephone.
- Most positions require light to moderate lifting, bending, stooping, pulling, kneeling, and/or carrying.
- Some (limited) positions require the use of hand tools and/or power tools (e.g., chainsaws). Personal protective equipment and safety training must be provided by the host site.
- Some (limited) positions require the ability to work outdoors in adverse weather conditions, such as wind, rain, and high or low temperatures on uneven terrain for up to 8 hours at a time.

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While Minnesota GreenCorps members will be selected for placement based on their qualifications and commitment to service, members may not bring highly specialized skills to their position. Members participate in the Minnesota GreenCorps program to give back to their communities and gain valuable skills and experience in the environmental field. Host sites will need to invest time in member training and professional development.

# V. Responsibilities of the MPCA

The MPCA, acting through Minnesota GreenCorps program staff, supporting staff, and management, is responsible for providing oversight to the Minnesota GreenCorps program on a statewide level, including member management, site management, and compliance with all AmeriCorps rules and regulations.

## A. Member selection and management

1. **Interview and selection:** The MPCA will accept and screen all applications for member positions. The MPCA reviews applications, selects candidates for interviews, and makes offers. The MPCA has the responsibility and authority to make final selection decisions.
2. **Criminal history checks:** Per AmeriCorps requirements, the MPCA will conduct a criminal history check on selected member applicants. This includes a national sex offender database search, and a state and FBI fingerprint-based check. Member participation in the Minnesota GreenCorps program is contingent upon passing these criminal history checks. Some positions also require passing a driving record check, administered by the MPCA. The host site is responsible for conducting any additional checks that the host site may require.
3. **Program requirements:** Minnesota GreenCorps program staff will track and monitor each member's progress in completing program requirements. This includes monitoring service hours to ensure the member will complete the minimum hour requirement by the end of the program term.
4. **Oversight:** While the host site will provide day-to-day supervision, Minnesota GreenCorps program staff will communicate regularly with the member to provide guidance and ensure continued project alignment with the service plan, position description, and goals of the Minnesota GreenCorps program and the MPCA. The MPCA will schedule and conduct a minimum of one site visit during the year.
5. **Benefits:** The MPCA is responsible for administering and overseeing member benefits including the living allowance, health insurance, and workers' compensation. Program staff will assist qualifying members in receiving federal student loan forbearance, childcare assistance, and the AmeriCorps education award.
6. **Training:** The MPCA is responsible for coordinating logistics and scheduling of member required orientation and quarterly trainings. The MPCA will reimburse qualified travel expenses for members to attend required trainings.
7. **Mentorship:** The MPCA will work with host sites to provide each Minnesota GreenCorps member with a mentor that will provide technical assistance and support throughout the program year.
8. **Performance management:** The MPCA will work closely with the site supervisor regarding setting expectations, coaching, and, if necessary, administering coaching and discipline for performance-related issues, including but not limited to lateness, difficulty meeting deadlines, failure to complete service position duties, etc.
9. **Grievance procedures:** The MPCA will ensure that service concerns are resolved appropriately, following the grievance procedures outlined in the Member Service Agreement.
10. **Release from service:** Only the MPCA's designated staff has the authority to suspend (and reinstate) and/or release a member for cause or for compelling personal circumstances. Site supervisors must actively work with the MPCA to address performance issues, following the coaching procedure as outlined in the supervisor manual, before release from service is considered.
11. **Reasonable accommodation:** Members with mental or physical disabilities have the right to request reasonable accommodations through their host site. The host site should work closely with Minnesota GreenCorps program staff to support and respond to such requests. The MPCA and/or the host site must provide accommodation, upon request by members with disabilities, unless doing so imposes undue financial or administrative burden on the program.
12. **Site partnership termination:** In the event that a host site environment becomes unsuitable for a member to continue their service work, the MPCA reserves the right to terminate the site partnership.
13. **Personnel file:** The MPCA will maintain a personnel file for each member.

## B. Site management

1. **Program requirements:** Minnesota GreenCorps program staff track and monitor site progress. This includes monitoring member service hours and activity alignment with the pre-scoped position description.

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2. **Oversight:** Program staff will communicate regularly with the site supervisor to ensure continued project alignment with the service plan, position description, and goals of the Minnesota GreenCorps program and the MPCA, in addition to compliance with program requirements, including all applicable executive orders.

3. **Site visits:** Minnesota GreenCorps program staff will schedule and conduct at least one site visit with each host site. The site visit is an opportunity to review progress in relation to the expectations laid out in the Host Site Agreement, monitor the service plan, and provide support.

## VI. Responsibilities of the host site

The host site, acting primarily through the site supervisor, is responsible for the following:

### A. Member management

1. **Supervision:** Provide day-to-day professional supervision of the Minnesota GreenCorps member(s), equating to an average of three hours per week**,** per member. Set a daily schedule to ensure a full-time member is serving approximately 40 hours per week and hold the member accountable to this set schedule. Supervisors must work from the office at least two days a week; those days should be days that the member is serving in person.

2. **Communication:** Maintain open lines of communication with the Minnesota GreenCorps member, Minnesota GreenCorps program staff, and MPCA professional staff in relation to the member's role and performance.

3. **Member terminology:** Minnesota GreenCorps members are not "employees" or "interns" of the site.

4. **Supervisor training:** Supervisors are required to participate in site supervisor orientation at the start of the program year to learn roles and responsibilities. If a site supervisor is unable to attend the supervisor training, they must send another representative from the host site to receive proper training. Supervisors are expected to attend and actively participate in webinars, site visits, and check-ins.

5. **Member training:** Provide site orientation including a building tour, introductions to partners, and explanation of site policies, rules of conduct, site expectations, safety procedures, etc. Invite the Minnesota GreenCorps member to participate in relevant on-site training and staff meetings. Help the member identify training opportunities relevant to their project and/or their career development. Minnesota GreenCorps host sites must contribute $600 for member professional development (trainings, conference registration, networking events, certifications, or other opportunities). The professional development contribution is required as in-kind match; host sites must retain receipts as documentation.

6. **Time tracking and reporting:** Verify member service hours by approving the timesheet online once every two weeks; member timesheets must be approved by supervisors on time for the member to receive the living allowance. Review monthly progress reports, validating data to ensure accuracy.

7. **Performance management:** Host sites must ensure that members comply with the terms of the Member Service Agreement, provide constructive feedback and discuss challenges with members, conduct a mid-year and end-of-year member performance evaluation, and engage in informal problem solving and coaching to support performance improvement. The site supervisor must work closely with Minnesota GreenCorps program staff to resolve challenges through disciplinary action and support the grievance procedures outlined in the Member Service Agreement. A site may not decide to terminate a member; only designated MPCA staff have the authority to suspend or release a Minnesota GreenCorps member from service for disciplinary reasons.

### B. Service site

1. **Work environment:** Maintain a work environment that is safe, welcoming, respectful, and free of harassment and discrimination.

2. **Workspace:** Provide a reasonable workspace at the host site for members to complete project tasks. This includes a desk, phone, computer, internet, and access to office supplies, a printer/copier, and project materials. The host site is required to provide the member with a host site email address.

3. **Teleservice:** If teleservice is allowable within the perimeters of the Teleservice Policy, provide members with necessary equipment to operate from an off-site location. The member and supervisor must complete a Teleservice Authorization form for approval. It is the supervisor's responsibility to monitor the member's plans, progress, and outputs while they are serving off-site.

4. **Safety:** Provide appropriate safety training including employee right-to-know and emergency procedures and provide personal protective equipment.

5. **Reasonable accommodation:** Members with mental or physical disabilities have the right to request reasonable accommodations through their host site. The host site should work closely with the Minnesota GreenCorps program to respond to such requests.

6. **Travel:** If traveling is required for the member service activities, the host site must provide transportation for the member, e.g., access to fleet vehicles (preferred), mileage reimbursement, bus fare reimbursement, etc.

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7. **Insurance:** If the member is using vehicles belonging to the host site organization to conduct business on behalf of the Minnesota GreenCorps program, then the host sites vehicle insurance is primary. The host site organization directing the member activity is responsible for liability coverage, not the MPCA. Minnesota GreenCorps does not provide indemnification.

## VII. Prohibited service activities

While charging time to the AmeriCorps program, accumulating service or training hours, or otherwise performing activities supported by the AmeriCorps program or AmeriCorps, members may not engage in prohibited service activities per C.F.R. § 2520.65. AmeriCorps members may not engage in the below activities directly or indirectly by recruiting, training, or managing others for the primary purposes of engaging in one of the activities listed. Individuals may exercise their rights as private citizens and may participate in the activities listed on their initiative, on non-AmeriCorps time, and using non-AmeriCorps funds. Individuals should not wear the AmeriCorps logo while doing so.

A. Attempting to influence legislation.

B. Organizing or engaging in protests, petitions, boycotts, or strikes.

C. Assisting, promoting, or deterring union organizing.

D. Impairing existing contracts/agreements for services or collective bargaining agreements.

E. Engaging in partisan political activities or other activities designed to influence the outcome of an election to any public office.

F. Participating in, or endorsing, events or activities that are likely to include advocacy for or against political parties, platforms, political candidates, proposed legislation, or elected officials.

G. Engaging in religious instruction; conducting worship services; providing instruction as part of a program that includes mandatory religious instruction or worship; constructing or operating facilities devoted to religious instruction or worship; maintaining facilities primarily or inherently devoted to religious instruction or worship; or engaging in any form of religious proselytization.

H. Providing a direct benefit to: (1) a business organized for profit; (2) a labor union; (3) a partisan political organization; (4) a non-profit organization that fails to comply with the restrictions contained in section 501(c)(3) of the Internal Revenue Code of 1986, except that nothing in these provisions shall be construed to prevent participants from engaging in advocacy activities undertaken at their own initiative; and (5) an organization engaged in the religious activities, unless AmeriCorps assistance is not used to support those activities.

I. Conducting a voter registration drive or using AmeriCorps funds to conduct a voter registration drive.

J. Providing abortion services or referrals for receipt of such services.

K. Census activities. AmeriCorps members and volunteers associated with AmeriCorps grants may not engage in census activities during service hours. Being a census taker during service hours is categorically prohibited. Census-related activities (e.g., promotion of the Census, education about the importance of the Census) do not align with AmeriCorps State and National objectives. What members and volunteers do on their own time is up to them, consistent with program policies about outside employment and activities.

L. Election and polling activities. AmeriCorps member may not provide services for election or polling locations or in support of such activities.

M. Any activity prohibited by applicable Executive Order/Memorandum.

N. Such other activities as AmeriCorps may prohibit.

**Fundraising restrictions**

A. AmeriCorps members may raise resources directly in support of program service activities.

B. Examples of fundraising activities AmeriCorps members may perform include, but are not limited to, the following:
   1. Seeking donations of books from companies and individuals for a program in which volunteers teach children to read.
   2. Writing a grant proposal to a foundation to secure resources to support the training of volunteers.
   3. Securing supplies and equipment from the community to enable volunteers to help build houses for low-income individuals.
   4. Securing financial resources from the community to assist in launching or expanding a program that provides social services to the members of the community and is delivered, in whole or in part, through the members of a community-based organization.
   5. Seeking donations from alumni of the program for specific service projects being performed by current members.

C. AmeriCorps members may not:

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1. Raise funds for living allowances or for an organization's general (as opposed to project) operating expenses or endowment.
2. Write a grant application to AmeriCorps or to any other federal agency.

D. An AmeriCorps member may spend no more than 10% of their originally agreed-upon term of service, as reflected in the member enrollment in the National Service Trust, performing fundraising activities, per C.F.R. § 2520.45.

**Nonduplication/nondisplacement**

A. Nonduplication: AmeriCorps assistance may not be used to duplicate an activity that is already available in the locality of a program. And, unless the requirements of the nondisplacement clause (below) are met, AmeriCorps assistance will not be provided to a private nonprofit entity to conduct activities that are the same or substantially equivalent to activities provided by a State or local government agency in which such entity resides, per C.F.R. § 2540.100.

B. Nondisplacement:
   1. An employer may not displace an employee or position, including partial displacement such as reduction in hours, wages, or employment benefits, as a result of the use by such employer of a participant in a program receiving AmeriCorps assistance.
   2. An organization may not displace a volunteer by using a participant in a program receiving AmeriCorps assistance.
   3. A service opportunity will not be created under this chapter that will infringe in any manner on the promotional opportunity of an employed individual.
   4. A participant in a program receiving AmeriCorps assistance may not perform any services or duties or engage in activities that would otherwise be performed by an employee as part of the assigned duties of such employee.
   5. A participant in any program receiving assistance under this chapter may not perform any services or duties, or engage in activities, that:
      i. Will supplant the hiring of employed workers.
      ii. Are services, duties, or activities with respect to which an individual has recall rights pursuant to a collective bargaining agreement or applicable personnel procedures.
   6. A participant in any program receiving assistance under this chapter may not perform services or duties that have been performed by or were assigned to any:
      i. Presently employed worker.
      ii. Employee who recently resigned or was discharged.
      iii. Employee who is subject to a reduction in force or who has recall rights pursuant to a collective bargaining agreement or applicable personnel procedures.
      iv. Employee who is on leave (terminal, temporary, vacation, emergency, or sick).
      v. Employee who is on strike or who is being locked out.

## VIII. Harassment and non-discrimination policy

The MPCA and the Minnesota GreenCorps program prohibit all forms of discrimination and harassment. Harassment based on the protected class status listed in section A. below is also prohibited, including both overt acts of harassment and those acts that create a negative work environment. Discriminatory harassment is any behavior based on protected class status that is unwelcome and personally offensive and, thereby, may affect morale and interfere with the member's ability to perform. For example, harassment based on national origin has been defined by the U.S. Equal Employment Opportunity Commission as "Ethnic slurs and other verbal or physical conduct relating to an individual's national origin."

Sexual harassment has also been specifically defined by the Minnesota Human Rights Act, which states in regard to employment, that:

> *"Sexual harassment" includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact or other verbal or physical conduct or communication of a sexual nature when: (1) submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment; (2) submission to or rejection of that conduct or communication by an individual is used as a factor in decision affecting that individual's employment; or (3) that conduct or communication has the purpose or effect of substantially interfering with an individual's employment, and in the case of employment, the employer knows or should know of the existence of the harassment and fails to take timely and appropriate action.*
>
> *Discriminatory harassment may occur: 1) among peers or coworkers, 2) between managers and subordinates, or 3) between members and the public.*

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## A. AmeriCorps program civil rights and non-harassment policy

Advancing civil rights and equal opportunity is the responsibility of the whole of government, and AmeriCorps is committed to these principles, including treating all persons who participate in our programs with dignity and respect. The service environments demand that AmeriCorps maintains a zero tolerance for unlawful harassment or discrimination against any individual or groups engaged in national service.

AmeriCorps expects the same commitment from all recipients of services, programs, and benefits; including service members, volunteers, associated individuals, organizations, programs, and projects. This policy is incorporated by reference into the terms and conditions for AmeriCorps Recipients, inclusive of sub-grantees. Recipients are expected to notify service members and volunteers of their rights under this policy.

In accordance with applicable laws and regulations, AmeriCorps prohibits all forms of discrimination and harassment based on the protected categories of race, color, national origin, sex, age, religion, sexual orientation, disability (mental or physical), political affiliation, marital or parental status, pregnancy, reprisal, genetic information (including family medical history), or military service. All entities receiving federal financial assistance from AmeriCorps; and all programs, services, and benefits administered by such entities; must be free from all forms of discrimination and harassment. Harassment is any unwelcome conduct or conduct done in reprisal for opposing discrimination or participating in the discrimination complaint process, when such behavior has the purpose or effect of interfering with service performance or creating an intimidating, hostile, or offensive service environment.

Harassment may include slurs and other verbal or physical conduct relating to an individual's sex, race, religion, sexual orientation, or any other legally protected category. Examples of harassing conduct include, but are not limited to: explicit or implicit demands for sexual favors; pressure to engage in a romantic relationship or for dates; deliberate touching of another person without consent; leaning over or cornering a person; repeated offensive teasing, jokes, remarks, or questions; unwanted letters, text messages, emails, or phone calls; distribution or display of offensive materials, including on social media; offensive looks or gestures; and/or sexual, racial, ethnic, or religious baiting. Harassment can also include physical assault or other threatening behavior, as well as other demeaning, debasing, or abusive comments or actions that intimidate.

AmeriCorps does not tolerate discrimination and harassment from anyone, including Recipients; AmeriCorps employees and supervisors; project or site employees and supervisors; project or site non-employees (e.g., contractors or clients of a project or site); or national service participants. Harassment is unacceptable in AmeriCorps offices or campuses and in other service-related settings such as convenings, training sessions, service sites, and at service-related social events, whether in-person or online.

Any discrimination or harassment, when substantiated, will result in corrective action, up to and including removal or termination of any individual engaging in such misconduct.

AmeriCorps Recipients permitting discrimination or harassment in violation of this policy will be subject to a finding of non-compliance, which may result in termination of federal financial assistance.

Recipients are expected to take prompt action to effectively address service member and volunteer complaints. Recipients must immediately investigate complaints of discrimination or harassment and take appropriate measures to remedy the situation. Supervisors and managers of AmeriCorps programs and projects; when made aware of alleged discrimination or harassment by employees, service members and volunteers, or any other associated individuals; must report the matter to the personnel in the Recipient's organization who are responsible for investigating such claims or AmeriCorps' Office of Civil Rights (OCR). OCR conducts service member and volunteer discrimination and harassment inquiries.

Service members, volunteers, grantees, sub-grantees, and Recipients may contact OCR at eo@americorps.gov for information or assistance. Further details on AmeriCorps' civil rights complaint process can be found at 45 C.F.R. Part 1225. The full AmeriCorps non-harassment and civil rights policy can be found here: https://www.americorps.gov/sites/default/files/document/2026-01/Program_Civil_Rights_and_Non-Harrassment_Policy_Statement_02-21-2025.pdf.

## B. Complaint procedures

Members have the right to report a concern or complaint about discrimination or discriminatory harassment to their host site supervisor, the MPCA's Minnesota GreenCorps program staff, the MPCA Community and Business Assistance Development Manager, or to the MPCA Human Resources Department. In fulfilling the obligation to maintain a positive and productive work environment, site supervisors, the MPCA's Minnesota GreenCorps staff, and the MPCA Human Resources Department are expected to address or report any suspected discrimination or discriminatory harassment.

Service members and volunteers who believe they have been subjected to treatment in violation of any civil rights laws, regulations, or this policy, or have been subject to retaliation for opposing discrimination or participating in discrimination complaint proceedings (e.g., filing a complaint or acting as a witness) in any AmeriCorps program or project, may contact the OCR at 202-606-7503 or eo@americorps.gov. Recipients must contact OCR within 30 calendar days of an occurrence of discrimination or harassing conduct to initiate an inquiry in the civil rights complaint process.

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Service members and volunteers are not required to use a program, project, or sponsor dispute resolution process before contacting OCR. While Recipients are expected to take prompt action to effectively address service member and volunteer complaints, Recipients cannot institute policies requiring any such matters be handled "in house." If a service member or volunteer chooses to pursue another dispute resolution or complaint procedure, it does not suspend the 30 calendar-day time limit for contacting OCR. Discrimination and harassment claims that are not brought to the attention of OCR within 30 calendar days of the occurrence may not be accepted for investigation if a formal complaint of discrimination is filed.

The following is the contact information for the MPCA Human Resources Office:

Human Resources Office
Minnesota Pollution Control Agency
520 Lafayette Road North
Saint Paul, MN 55155
651-757-2587 (voice)
Kellie.McNamara@state.mn.us (email)

Members also have a right to contact other local, state, and federal government agencies, including:

Office of Equal Opportunity
202-606-7503 (voice); 202-565-2799 (TTY)
eo@americorps.gov (email)

### C. Retaliation

It is unlawful to retaliate against any person who, or organization that, files a complaint about such discrimination. In addition to filing a complaint with local and state agencies that are responsible for resolving discrimination complaints, members may bring a complaint to the attention of AmeriCorps. AmeriCorps prohibits any retaliatory action against a person who raises discrimination or harassment concerns.

## IX. In-kind contributions

While MN GreenCorps does not charge a fee to host a member, the MPCA does require in-kind contributions from the host site; in kind contributions are required match for our AmeriCorps grant. The host site is responsible for in-kind contributions of $600 for each MN GreenCorps member for trainings, webinars, conferences, or events. Associated costs such as lodging may count toward the $600 with prior approval. The host site must pay for the trainings directly; no payment (reimbursement) can be made to the member. The host site is responsible for obtaining acceptable documentation (training registration receipts) and submitting it to the MPCA. In-kind contributions cannot be provided from a federal source of funds unless the federal funding agency has granted permission to use those funds as match.

## X. Recital

A. Under Minn. Stat. § 15.061 the State is empowered to engage such assistance as deemed necessary.

B. The State is in need of agreeing upon rules of participation, roles, and responsibilities for host sites.

C. The host site represents that it is duly qualified and agrees to perform all services described in this Contract to the satisfaction of the State.

## XI. Survival of terms

The following clauses survive the expiration or cancellation of this Contract: Indemnification; State audits; Government data practices; Governing law, jurisdiction, and venue; and Data disclosure.

### A. Indemnification

Each party agrees that it shall be responsible for its own acts and omissions and shall not be responsible for the acts or omissions of the other party. Each party therefore agrees that it shall assume liability for itself or its employees for any injury to persons or property resulting in any manner from the conduct of its own operations, and the operations of its employees, and for any loss, cost, damage, or expense resulting at any time from failure to exercise proper precautions by itself or through its employees. Nothing in this Clause or in this Contract is intended to be construed as a waiver of the Tort Claims Act, Minn. Stat. § 3.736, or any law, legislative or judicial, limiting governmental liability.

### B. State audits

Under Minn. Stat. § 16C.05, subd. 5, the host site's books, records, documents, and accounting procedures and practices relevant to this Contract are subject to examination by the State and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this Contract.

SAMPLE

### C. Government data practices

Government data practices. The host site and State must comply with the Minnesota Government Data Practices Act, Minn. Stat. ch. 13, (or, if the State contracting party is part of the Judicial Branch, with the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court as the same may be amended from time to time) as it applies to all data provided by the State under this Contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the host site under this Contract. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data governed by the Minnesota Government Practices Act, Minn. Stat. ch. 13, by either the host site or the State.

If the host site receives a request to release the data referred to in this clause, the host site must immediately notify and consult with the State's Authorized Representative as to how the host site should respond to the request. The host site's response to the request shall comply with applicable law.

### D. Governing law, jurisdiction, and venue

Minnesota law, without regard to its choice-of-law provisions, governs this Contract. Venue for all legal proceedings out of this Contract, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

### E. Data disclosure

Under Minn. Stat. § 270C.65, subd. 3 and other applicable law, the host site consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and state agencies, and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state laws which could result in action requiring the host site to file state tax returns, pay delinquent state tax liabilities, if any, or pay other state liabilities.

## XII. Certification

- This Agreement serves as a binding contract between the host site and the MPCA for the 2026-2027 program year. The terms of this Agreement will end on the member's last day of service or August 31, 2027, whichever is earlier. The MPCA may cancel this Agreement at any time, with or without cause, upon 30 days' written notice to the host site. Amendments to this Agreement may be made only with the consent of both parties and shall be done in writing.
- If a member exits the Minnesota GreenCorps program early either for cause or compelling personal circumstances, or is relocated to a different host site, this agreement will automatically end on the last day of the member's service at this host site.
- Failure to adhere to policies or to fulfill responsibilities outlined in this Agreement will become part of the selection criteria in the event of a re-application process for future year programs.
- **Termination for insufficient funding.** The State may immediately terminate this Agreement if it does not obtain funding from ServeMinnesota or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the work scope covered here. Termination must be by written or fax notice to the host site. The State is not obligated to pay for any work performed after notice and effective date of termination. However, the host site will be entitled to payment, determined on a pro-rata basis, for services satisfactorily performed to the extent that funds are available. The State will not be assessed any penalty if the Agreement is terminated because of the decision of the Minnesota Legislature or other funding source not to appropriate funds. The State must provide the host site notice of the lack of funding within a reasonable time of the State's receiving that notice.
- By signing this Agreement, I acknowledge that I have read, understand, and agree to all terms and conditions of this Agreement.

### Host Site

The host site certifies that the appropriate persons have executed the Agreement on behalf of the host site as required by applicable articles, bylaws, resolutions, or ordinances.

### Host Site Authorized Representative

Print name: _____

Title: _____

Signature: _____

Date (mm/dd/yyyy): _____

SAMPLE

**Minnesota Pollution Control Agency** (with delegated authority)

Print name: _____

Title: _____

Signature: _____

Date (mm/dd/yyyy): _____

SAMPLE

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-154

## RESOLUTION APPROVING HOST SITE AGREEMENT WITH THE MINNESOTA POLLUTION CONTROL AGENCY FOR THE MINNESOTA GREENCORPS PROGRAM

WHEREAS, the Minnesota GreenCorps Program is an AmeriCorps program administered by the Minnesota Pollution Control Agency (MPCA) that places full-time members with local governments, schools, nonprofit organizations and Tribal governments to implement environmental projects throughout Minnesota; and

WHEREAS, the City of Plymouth applied to host a Minnesota GreenCorps member for the 2026-2027 program year and was selected by the MPCA; and

WHEREAS, the Minnesota GreenCorps member will support Public Works Department initiatives related to water conservation, environmental education, volunteer engagement, implementation of the City's MS4 Education and Outreach Plan and other environmental stewardship initiatives; and

WHEREAS, hosting a Minnesota GreenCorps member will provide additional staff capacity to advance initiatives identified under the City Council's Environmental Stewardship Strategic Priority, including expanding environmental education and outreach efforts and increasing community engagement in environmental programs; and

WHEREAS, the MPCA has prepared a Host Site Agreement outlining the responsibilities of the MPCA and the City of Plymouth for participation in the Minnesota GreenCorps Program.

NOW, THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA, that the Minnesota GreenCorps Host Site Agreement between the City of Plymouth and the Minnesota Pollution Control Agency is hereby approved and the City Manager is hereby authorized to execute said agreement.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.5**

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Tony Miller, Engineering Project Manager |
| **Reviewed by:** | Michael Thompson, Public Works Director |
| **Item:** | **Designate engineer for 2027 Street Rehabilitation Project (ST279002)** |

## 1. Action Requested:

Adopt attached resolution designating engineer for the 2027 Street Rehabilitation Project (ST279002).

## 2. Background:

The 2027 Street Rehabilitation Project is programmed in the 2025-2034 Capital Improvement Plan (CIP). This project includes the Schmidt Lake Woods neighborhood and Niagara Lane (see attached map). The proposed improvements include a mill and overlay of the Schmidt Lake Woods neighborhood and full-depth reclamation of Niagara Lane. Additional items which will be considered during the design process include intersection improvements, utility repairs, pedestrian facility improvements and replacement of concrete curb and gutter in poor condition.

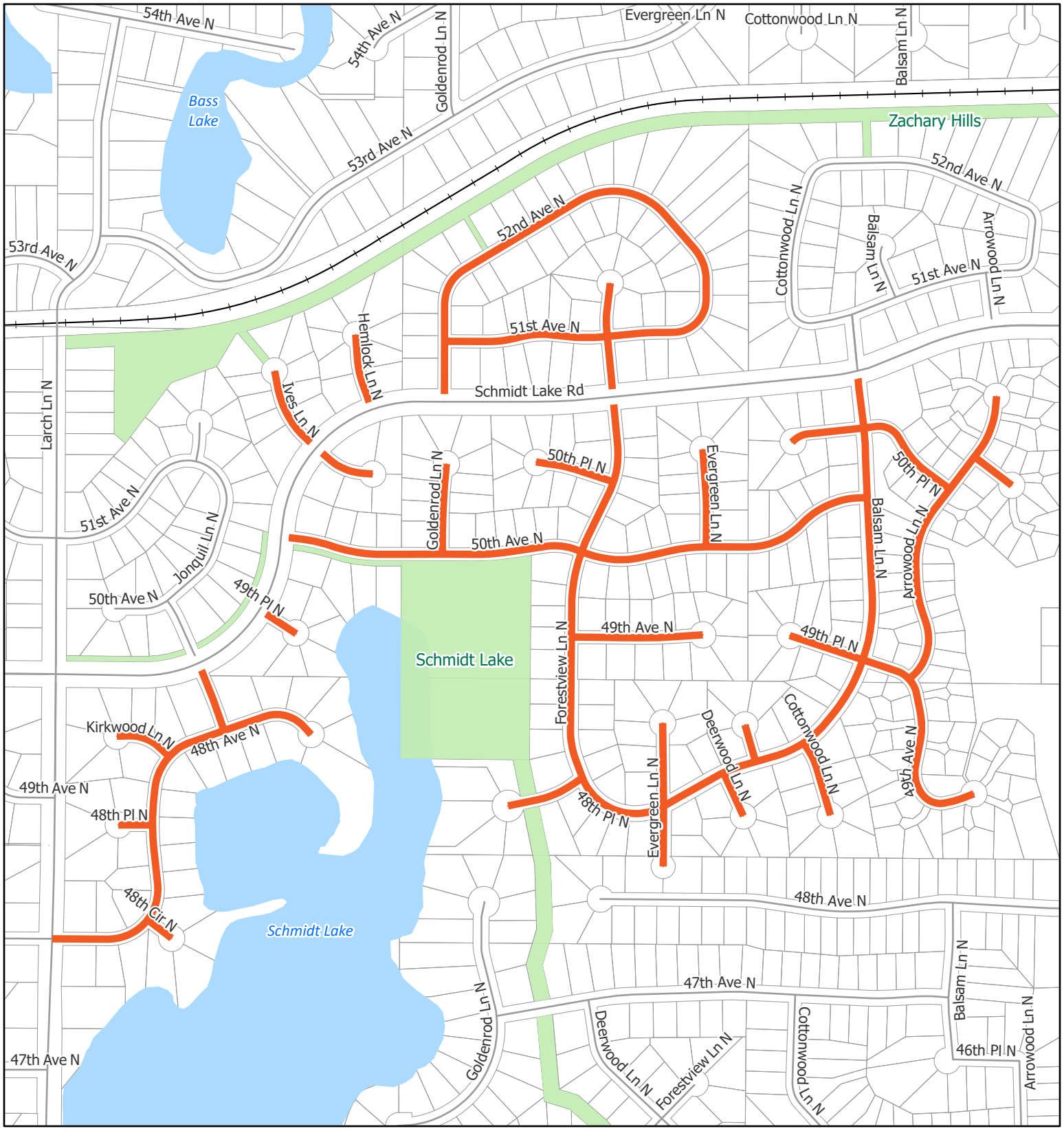
A request for proposal was solicited for engineering services to include a feasibility report, public engagement, private utility coordination, permitting, design, construction document preparation and bidding assistance. The proposal submitted by Bolton & Menk provided a good understanding of the scope, objectives and anticipated challenges. The total estimated engineering fees proposed are $498,404. Staff has evaluated the cost and estimated hours included in the proposal and found it comparable to other recent consultant-led projects. Bolton & Menk has designated a project team with the experience necessary to deliver the project and has demonstrated a history of successfully completing similar projects for the city. Therefore, staff recommends designating Bolton & Menk as the engineer for the 2027 Street Rehabilitation Project.

## 3. Budget Impact:

This project is one of several pavement rehabilitation projects planned for construction in 2027 and included in the 2025-2034 CIP. The estimated total cost of the 2027 rehabilitation projects is $9,370,000.

## 4. Attachments:

1. Location map
2. Agreement
3. City Council Resolution 2026-155




Project Area

N

0 500 Feet

# 2027 Street Rehabilitation Project - Schmidt Lake Woods
# City Project #ST279002

City of Plymouth

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.




Project Area

N

0 1,000 Feet

# 2027 Street Rehabilitation Project - Niagara Lane
# City Project #ST279002

City of Plymouth

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

# AGREEMENT FOR ENGINEERING SERVICES

**THIS AGREEMENT** is made on the **23rd day of June 2026**, between the **CITY OF PLYMOUTH,** a Minnesota municipal corporation ("CITY"), and **BOLTON & MENK, INC.**, a Minnesota corporation ("ENGINEER").

The CITY and the ENGINEER agree as follows:

**1.** **Contract Documents.** The ENGINEER agrees to provide engineering services to the CITY in accordance with the following contract documents which are incorporated herein by reference:

A. This Agreement for Engineering Services.

B. ENGINEER's Proposal for Professional Services for **2027 Street Rehabilitation**, submitted on **June 15, 2026** (attached).

C. ENGINEER's Current Hourly Fee Schedule.

In the event of conflict among the documents, the conflict shall be resolved in descending order of priority, with the document listed first having the highest priority and the document listed last having the lowest priority.

**2.** **Compensation**. ENGINEER shall be paid by the CITY on an hourly basis in accordance with the hourly fee schedule but not to exceed **$498,404.00** inclusive of reimbursable expenses as reflected in the estimate of cost exhibit in the **2027 Street Rehabilitation Project Proposal**. The not to exceed fees shall not be adjusted if the estimated hours to perform a task, the number of estimated required meetings or any other estimate or assumption is exceeded.

**3.** **Optional Services.** Not applicable.

**4.** **Method of Payment.** ENGINEER may request progress payments as the work is performed. The CITY will normally make payment within thirty-five (35) days of receipt of a properly itemized bill.

**5.** **Change Orders.** All change orders, regardless of amount, must be approved in advance and in writing by the CITY. No payment will be due or made for work done in advance of such approval.

**6.** **Standard of Care.** ENGINEER shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily possessed and exercised by a professional engineer under similar circumstances. No other warranty, expressed or implied, is included in this Agreement or in any drawing, specification, report, or opinion

produced pursuant to this Agreement. ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections resulting from errors and omissions on the part of ENGINEER without additional compensation.

**7.** **Subcontractor.** ENGINEER shall not enter into subcontracts for services provided under this Agreement without the express written consent of the CITY, which consent shall not be unreasonably withheld. The ENGINEER shall pay any subcontractor involved in the performance of this Agreement within ten (10) days of the ENGINEER'S receipt of payment by the CITY for undisputed services provided by the subcontractor. If the ENGINEER fails within that time to pay the subcontractor any undisputed amount for which the ENGINEER has received payment by the CITY, the ENGINEER shall pay interest to the subcontractor on the unpaid amount at the rate of 1-1/2 percent per month or any part of a month. The minimum monthly interest penalty payment for an unpaid balance of $100 or more is $10. For an unpaid balance of less than $100, the ENGINEER shall pay the actual interest penalty due to the subcontractor. A subcontractor who prevails in a civil action to collect interest penalties from the ENGINEER shall be awarded its costs and disbursements, including attorney's fees, incurred in bringing the action.

**8.** **Independent Contractor.** The CITY hereby retains the ENGINEER as an independent contractor upon the terms and conditions set forth in this Agreement. The ENGINEER is not an employee of the CITY and is free to contract with other entities as provided herein. ENGINEER shall be responsible for selecting the means and methods of performing the work. ENGINEER shall furnish any and all supplies, equipment, and incidentals necessary for ENGINEER'S performance under this Agreement. CITY and ENGINEER agree that ENGINEER shall not at any time or in any manner represent that ENGINEER or any of ENGINEER'S agents or employees are in any manner agents or employees of the CITY. ENGINEER shall be exclusively responsible under this Agreement for ENGINEER'S own FICA payments, workers compensation payments, unemployment compensation payments, withholding amounts, and/or self-employment taxes if any such payments, amounts, or taxes are required to be paid by law or regulation.

**9.** **Non-Discrimination.** During the performance of this Agreement, the ENGINEER shall not discriminate against any employee or applicants for employment because of race, color, creed, religion, national origin, sex, sexual orientation, marital status, status with regard to public assistance, disability, or age. The ENGINEER shall post, in places available to employees and applicants for employment, notices setting forth the provisions of this non-discrimination clause and stating that all qualified applicants will receive consideration for employment. The ENGINEER shall incorporate the foregoing requirements of this paragraph in all of its subcontracts for program work, and will require all of its subcontractors for such work to incorporate such requirements in all subcontracts for program work.

**10.** **Assignment.** Neither party shall assign this Agreement, nor any interest arising herein, without the written consent of the other party. Any Assignment in violation of this provision is null and void.

**11.** **Indemnification.** The ENGINEER shall indemnify and hold harmless the CITY, its officials, agents, and employees, of and from any and all claims, demands, actions, causes of action, including costs and attorney's fees, arising out of or by reason of the execution or performance of the work or services provided for herein, to the extent caused by the negligent acts, errors or omissions, willful misconduct, or breach of any substantive provision of this Agreement by the ENGINEER, its officials, agents or employees in the execution, performance, or failure to adequately perform the ENGINEER'S obligations pursuant to this Agreement.

**12.** **Insurance.**

A. General Liability. During the term of this Agreement, ENGINEER shall maintain a general liability insurance policy with limits of at least $2,000,000 for each person, and each occurrence, for both personal injury and property damage. This policy shall name the CITY as an additional insured for the services provided under this Agreement and shall provide that the ENGINEER'S coverage shall be the primary coverage in the event of a loss.

B. Worker's Compensation. The ENGINEER shall secure and maintain such insurance as will protect ENGINEER from claims under the Worker's Compensation Act and from claims for bodily injury, death, or property damage which may arise from the performance of ENGINEER'S services under this Agreement.

C. Professional Liability Insurance. The ENGINEER shall secure and maintain a professional liability insurance policy. Said policy shall insure payment of damages for legal liability arising out of the performance of professional services for the CITY, in the insured's capacity as ENGINEER, if such legal liability is caused by an error, omission, or negligent act of the insured or any person or organization for whom the insured is legally liable. Said policy shall provide minimum limits of $2,000,000 with a deductible maximum of $125,000. The policy shall also insure the indemnification obligation contained in Paragraph 11 above.

D. Certificate of Insurance. A certificate of insurance on a form acceptable to the CITY which verifies the existence of this insurance coverage must be provided to the CITY before work under this Agreement is begun.

**13.** **Records Access.** The ENGINEER shall provide the CITY access to any books, documents, papers, and records which are directly pertinent to the specific contract, for the purpose of making audits, examinations, excerpts, and transcriptions, for three (3) years after final payments and all other pending matters related to this Agreement are closed.

14. **Minnesota Government Data Practices Act.** ENGINEER must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to (1) all data provided by the CITY pursuant to this Agreement, and (2) all data, created, collected, received, stored, used, maintained, or disseminated by the ENGINEER pursuant to this Agreement. ENGINEER is subject to all the provisions of the Minnesota Government Data Practices Act, including but not limited to the civil remedies of Minnesota Statutes Section 13.08, as if it were a government entity. In the event ENGINEER receives a request to release data, ENGINEER must immediately notify CITY. CITY will give ENGINEER instructions concerning the release of the data to the requesting party before the data is released. The terms of this paragraph shall survive the cancellation or termination of this Agreement.

15. **Ownership of Documents.** ENGINEER retains ownership and copyright in all plans, diagrams, analyses, reports, and information (the "Instruments of Service") generated in connection with the performance of this Agreement. Upon full payment of amounts due under this Agreement, ENGINEER shall provide an irrevocable non-exclusive license to the City to use the Instruments of Service. The CITY may use the Instruments of Service or related information for its purposes. Any modifications made by the CITY to any of the ENGINEER'S Instruments of Service without written authorization or adaptation by the ENGINEER will be at the CITY'S sole risk and without liability to the ENGINEER. Under no circumstances shall transfer of Instruments of Service be deemed a sale by ENGINEER.

16. **Copyright/Patent.** ENGINEER shall defend actions or claims charging infringement of any copyright or patent by reason of the use or adoption of any designs, drawings or specifications supplied by it, and it shall hold harmless the CITY from loss or damage resulting therefrom.

17. **Governing Law/Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Minnesota, without giving effect to the principles of conflict of laws. All proceedings related to this contract shall be venued in the Hennepin County District Court.

18. **Permits.** ENGINEER shall obtain all necessary permits required for completion of ENGINEER'S services.

19. **Entire Agreement.** The entire agreement of the parties is contained herein. This Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous agreements presently in effect between the parties relating to the subject matter hereof. Any alterations, amendments, deletions, or waivers of the provisions of this Agreement shall be valid only when expressed in writing and duly signed by the parties, unless otherwise provided herein.

20. **Termination.** CITY may terminate this Agreement without cause by written notice delivered to the ENGINEER. . Upon termination under this provision if there is no fault of the ENGINEER, the ENGINEER shall be paid for services rendered and reimbursable

expenses until the effective date of termination. If however, the CITY terminates the Agreement because the ENGINEER has failed to perform in accordance with this Agreement, no further payment shall be made to the ENGINEER, and the CITY may retain another contractor to undertake or complete the work identified in the Contract Documents. If as a result, the CITY incurs total costs for the work (including payments to both the present contractor and a future contractor) which exceed the not to exceed amount specified in the Contract Documents, if any, then the ENGINEER shall be responsible for the difference between the cost actually incurred and the Agreement amount.

**21.** **Waiver of Claims for Personal Liability.** It is intended by the parties to this Agreement that ENGINEER's services shall not subject ENGINEER'S employees, officers or directors to any personal legal exposure for the risks associated with this Agreement. Therefore, and notwithstanding anything to the contrary contained herein, the City agrees that as the CITY's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against ENGINEER, and not against any of ENGINEER's individual employees, officers or directors.

**CITY OF PLYMOUTH**

By:_____

Jeffry Wosje
Mayor

By:_____

Dave Callister
City Manager

**BOLTON & MENK, INC.**

By: Mike Waltman Digitally signed by Mike Waltman DN: C=US, E=mikewa@bolton-menk.com, O=Bolton & Menk, CN=Mike Waltman Date: 2026.06.15 11:35:58-05'00'

Mike Waltman
Municipal Practice Leader, Principal

REVIEWED BY:_____

Michael Thompson, PE
Public Works Director

BOLTON & MENK
Real People. Real Solutions.

12224 Nicollet Avenue
Burnsville, MN 55337-1649

Ph: (952) 890-0509
Fax: (952) 890-8065
Bolton-Menk.com

June 15, 2026

Mr. Tony Miller, P.E.
Engineering Project Manager
City of Plymouth
3400 Plymouth Boulevard
Plymouth MN 55447

Re: Proposal for Professional Engineering Services
2027 Street Rehabilitation Project
City of Plymouth, Minnesota

Mr. Miller:

Enclosed is our proposal for professional services for the 2027 Street Rehabilitation Project. Our proposed fee for this project is $498,404 for 2,498 proposed hours of labor by Bolton & Menk as well as work by our subconsultant, Braun Intertec. These fees and hours encompass all of Bolton & Menk's efforts through the bidding of the project, including design, public engagement, survey, and geotechnical engineering.

If you have any questions regarding this proposal or would like to discuss any of its details, please do not hesitate to contact me at 612-965-3926 or nickam@bolton-menk.com.

Sincerely,

**Bolton & Menk, Inc.**

Nick Amatuccio, P.E.
Municipal Project Manager | Principal

Cc: Joe Shamla, P.E., Assistant City Engineer, City of Plymouth
Mike Payne, P.E., City Engineer/Deputy Public Works Director, City of Plymouth
Mike Waltman, P.E., Municipal Group Leader | Principal, Bolton & Menk



Bolton & Menk is an equal opportunity employer.

## PROJECT UNDERSTANDING

Project Location & Proposed Scope:

The project involves rehabilitation of Niagara Lane, from Trunk Highway 55 to County Road 6, and the streets within the Schmidt Lake Woods neighborhood. Streets within the project area are shown on the attached "2027 Street Rehabilitation Projects; City Project #ST279002" map. The scope of improvements generally includes:

- Bituminous pavement rehabilitation, including Full Depth Reclamation on Niagara Lane, and Mill & Overlay on the streets within the Schmidt Lake Woods neighborhood. Plymouth Public Works will mill and overlay the Schmidt Lake Woods neighborhood, while contracting out the spot concrete and utility work.
- Spot replacement of concrete curb and gutter along all streets.
- Nigara Lane may be converted from a 4-lane to 3-lane road with striping modifications, pending a traffic study.
- Pedestrian ramp replacements to meet ADA standards.
- Signal system timing modifications at County Road 6, pending a traffic study.
- Signal system loop detector replacement at Trunk Highway 55.
- Storm sewer modifications as necessary to match any adjusted curb and gutter alignments.
- Storm sewer structure repairs/replacements as necessary.
- Watermain replacement or rehabilitation, pending a watermain study, on Niagara Lane from Trunk Highway 55 to 27th Avenue.
- Spot gate valve repairs/replacements and hydrant replacements as necessary.
- Sanitary manhole casting adjustments and ring replacements as necessary.
- Sanitary sewer repairs/replacement, pending review of existing sanitary televising, near 25th Avenue.
- Pavement rehabilitation of the bituminous trail adjacent to Niagara Lane.

Project Funding Sources:

- Special Assessments
- Local Funding
- Municipal State Aid Construction Funds are not planned to be used

## PROJECT SCHEDULE

The project is planned for 2027 construction. Below is a proposed schedule for the project, subject to review and acceptance by City Staff.

BOLTON & MENK
Real People. Real Solutions.

City of Plymouth

**PROJECT SCHEDULE**

| Tasks | 2026 | | | | | | | 2027 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | J | J | A | S | O | N | D | J | F | M | A | M | J | J | A | S | O |
| Authorization to Proceed | ◆ | | | | | | | | | | | | | | | | |
| Data Collection | | ▬ | ▬ | | | | | | | | | | | | | | |
| Project Study Deliverables and Meeting with City Staff | | | | ◆ | | | | | | | | | | | | | |
| 90% Plan Preparation and Construction Cost Estimate | | | ▬ | ▬ | ▬ | ▬ | | | | | | | | | | | |
| Neighborhood Meeting | | | | | | ◆ | | | | | | | | | | | |
| Feasibility Report Preparation | | | | | | | ▬ | ▬ | | | | | | | | | |
| 100% Plan Preparation and Specifications | | | | | | | ▬ | ▬ | | | | | | | | | |
| Order Improvement / Improvement Hearing / Order Plans / Approve Plans | | | | | | | | ◆ | | | | | | | | | |
| Bidding | | | | | | | | | ▬ | | | | | | | | |
| Assessment Hearing / Adopt Assessment Roll / Accept Bids / Award Contract | | | | | | | | | | ◆ | | | | | | | |
| Construction | | | | | | | | | | | | ▬ | ▬ | ▬ | ▬ | ▬ | |
| | Design Phase | | | | | | | Construction Phase | | | | | | | | | |

## PROPOSED SCOPE OF WORK

The City of Plymouth can expect our team to be fully committed to the success of this project. Our team has determined the following tasks are key components of the project.

### Task 1: Data Collection

Task 1.1: UAV Flight & Topographic Survey

Bolton & Menk, Inc. will complete a UAV drone flight of the two project areas listed above for detailed background imagery. These images will be used as a base and background for the mill and overlay plan sheets in the Schmidt Lake Woods neighborhood. Bolton & Menk will also capture 360-degree street imagery within the Schmidt Lake Woods area for updated pre-condition photos to use during design and reference during construction.

Bolton & Menk, Inc. will complete a topographic survey of the existing conditions for the streets in the project areas listed above. The survey will be completed through the full right-of-way along Niagara Lane and from back of curb to back of curb within the Schmidt Lake Woods neighborhood. Horizontal control will be established based on Hennepin County Coordinates NAD 83, 1986 Adjustment. Vertical Control will be established based City provided benchmarks. The survey will include all visible features such as, but not limited to, pavements, curb lines, manholes, catch basins, valves, sidewalks, turf areas, driveways, power poles, trees greater than 3" in diameter, gardens, mailboxes, retaining walls, etc. Trees larger than 24" in diameter will include survey shots on both the street side and building side of the tree. The diameter for each tree that is surveyed will be included and displayed on the preliminary and final plans. No trees or objects behind curb (except for hydrants) in the Schmidt Lake Woods neighborhood will be included in the survey.

All underground utility information will be located and described per City provided as-builts, field markings from a Gopher One Call coordinated by Bolton & Menk, and private utility map information. Collection of pipe sizes, material, and invert elevations within storm and sanitary sewer structures along Niagara Lane between TH 55 and 28th Avenue will be completed by Bolton & Menk. Bolton & Menk will not collect storm and sanitary sewer structure data in any of the other project areas, except for rim locations and elevations.

Bolton & Menk will complete research of subdivision plats and order O&E reports for abstract properties to obtain limits of current easements and property boundaries along Niagara Lane. Property corners along Niagara Lane will also be located as feasible and used to establish property boundaries coupled with our property research efforts. Bolton & Menk will draft the collected survey data to develop a Civil 3D base map of the project area, which will be used as the basis for final design.

Task 1.2: Geotechnical Design & Coordination

Enclosed is a proposal by our proposed subconsultant, Braun Intertec. Braun will collect site data and recommendations consistent with their proposal. While it is anticipated that the Schmidt Lake Woods neighborhood will be rehabilitated with a mill and overlay and Niagara Lane will be rehabilitated with a full depth reclamation, Braun will be collecting and analyzing soil borings and pavement cores along with GPR results in these areas to confirm this is a feasible approach for pavement rehabilitation on these streets. An estimated $1,000 contingency has been included for additional pavement cores as needed, along the Niagara Lane bituminous trail or elsewhere. Bolton & Menk staff will review and apply the geotechnical recommendations in the project design, and coordinate with Braun during development of the project typical sections and construction specifications as necessary.

### Task 2: Feasibility Report

Bolton & Menk will prepare a feasibility report with information consistent with City of Plymouth standards and as required by the MN 429 statute for special assessments. The feasibility report will be prepared based upon the content of the 90% design. A preliminary assessment roll will be prepared by City Staff based on the 90% design and estimated cost. The final roll will be updated by City Staff based on bids received and included in notices to affected property owners prior to adoption of the assessment roll and prior to construction. The City may separately complete a special benefit

appraisal report to substantiate the proposed assessment amounts, which City Staff can use for comparison to policy based, calculated assessment amounts.

## Task 3: Public Engagement, Project Meetings, & Coordination

Task 3.1: Design Team Meetings & Meetings with City Staff

During the design process, Bolton & Menk's design team will routinely meet internally to develop a cohesive project design. Three meetings with City Staff are also planned to occur at the following stages:

1. Project study meeting to confirm project scope following the completion of the traffic and watermain studies.
2. Design progress meeting to confirm the approach and content of the Public Information Meeting.
3. 90% design meeting to recap the Public Information Meeting and confirm any changes prior to 100% plans.

No meetings are anticipated with either of the two watersheds on this project as no stormwater management requirements are anticipated for this project. Coordination with MnDOT and/or Hennepin County may be necessary and one meeting with each agency has been budgeted for in this proposal.

Task 3.2: Utility Coordination & Meeting

Bolton & Menk will facilitate the required utility coordination process including the following efforts:

1. Design phase utility coordination meeting – Bolton & Menk will schedule and facilitate up to four meetings with private utility owners to solicit feedback on:
    a. Verifying the existing location of their utilities as shown on the plans
    b. Proposed replacements desired / planned by the utility owner within the project area
    c. Plans for relocation based on conflicts identified to date with the proposed improvements

2. Bolton & Menk will distribute the 90% construction plans to utility owners including the construction staging/phasing plan and communicate the following with utility owners:
    a. Planned relocation deadlines for owners
    b. Confirm relocation planned dates by the utility owner and proposed locations of the relocated utilities

Task 3.3: Design Phase Public Engagement

Bolton & Menk will lead the project's public engagement effort to inform the public and allow opportunities for questions/answers along the way.

- Design Phase Project Notices & Mailings – Neighborhood Meeting: Utilizing City templates or past project examples, Bolton & Menk will develop a mailing to be distributed to property owners inviting their attendance to a project informational meeting. An estimated $1,500 has been included for estimated postage costs associated with this task. It is assumed that the City will be distributing public hearing notices required for the 429 special assessment process but Bolton & Menk can assist City Staff with this task upon request.
- Neighborhood Meeting: One meeting for both project areas later in the Fall – provide an overview of the project improvements and generally what to expect during construction. 'Boards' illustrating the proposed improvements, a sign in sheet, and comment cards will be produced by Bolton & Menk for this meeting. Detailed information, if available, will also be provided regarding proposed construction staging/phasing for the project. The meeting will consist of an open house and a formal presentation by Bolton & Menk.
- Bolton & Menk will create a 90% proposed improvements layout for the project to bring to the Neighborhood Meeting in the Fall and to post on the City's project website. Bolton & Menk will then create a final proposed improvements layout for the project once final plans are ready. This final layout will also be posted to the City's project website in place of the conformed plan set.

## Task 4: Final Design & Bidding

Task 4.1: 90% Plans & Estimate

Bolton & Menk will produce 90% construction plans and an accompanying project cost estimate for City review. The 90% plans will be completed to City of Plymouth standards and will include the following:

1. Title sheet, legend sheet, construction details, and typical sections
2. Existing conditions / removals plans
3. Construction plan sheets for all streets in the project areas
4. Storm Water Pollution Prevention Plans (SWPPP)
5. Utility plan sheets for structure, valve, and hydrant replacements, and watermain replacement or rehabilitation
6. Utility plan sheets for sanitary sewer repairs/replacement near 25th Avenue, pending evaluation of existing conditions
7. Signage and Striping plan sheets
8. Pedestrian ramp detail sheets
9. Profiles and cross sections for Niagara Lane
10. Construction phasing plan for Niagara Lane

The project plans will specify temporary traffic control (TC) requirements to be met in general, but detailed TC plans will be required of the contractor.

Storm sewer modeling efforts will not be completed to analyze capacity or spread in either project area, and stormwater management design is not anticipated or included in this proposal. If the scope of the project expands to trigger stormwater management requirements, additional design scope and permitting efforts will be needed.

Task 4.2: Traffic Study

Bolton & Menk will conduct a traffic study of Niagara Lane with traffic counts and a summary memo to evaluate and recommend converting the roadway down from 4 lanes to 3 lanes, using the following methods and assumptions:

1. Collect 13-hour turning movement counts at 6 intersections
2. Obtain TH 55 and CR 6 volumes from MnDOT and Hennepin County
3. All traffic operations analysis performed with Synchro/HCM
4. Assume AM and PM peak hours, existing and 20-year forecast volumes
5. Document level of service, delays, and queues within the project area under the existing and build conditions
6. Collect speed data along the segment (up to 3 locations) to determine if speeded in an issue and if traffic calming is warranted (curb extensions, narrow lanes, roundabouts, etc.)

Current crash data will be reviewed by Bolton & Menk traffic staff to determine if any other modifications need to be made to the Niagara Lane corridor at intersections and elsewhere, using the following methods and assumptions:

1. Collect 5- and 10-year crash data at each public street intersection (6) as well as along the corridor
2. Map crashes, compute crash rates and critical indices
3. No crash diagrams will be created
4. Document the expected crash reductions with road improvements.
5. Review pedestrian treatments along and across the corridor and determine where improvements are warranted and appropriate

Bolton & Menk will review the signalized intersection of Niagara Ln and County Rd 6 to determine if any changes are needed for the signal timing, camera detection, and approach lane changes (physical or striping to accommodate the potential change to a 3-lane road). Up to 2 virtual meetings with Hennepin County is anticipated to discuss project scope, limits, geometry preferences, etc. No signal timing work by Bolton & Menk is included as this would typically be done by County Staff if any changes are needed.

Two virtual meetings with Bolton & Menk's Project Manager, Traffic Engineer, and City Staff are anticipated to discuss the traffic conditions and study/recommendations along the Niagara Lane corridor. The first meeting will focus on existing conditions and the study methodology while the second meeting will focus on findings and recommendations.

The existing stop sign configurations in the Schmit Lake Woods Area will also be evaluated by Bolton & Menk by completing an intersection analysis to verify if any stop sign changes are warranted within the residential neighborhood streets.

Task 4.3: Watermain Study

Bolton & Menk will analyze the watermain under Niagara Lane between TH55 and 27th Avenue to determine if open cut or a trenchless option, such as CIPP lining, is best suited for the replacement or rehabilitation for the 18-inch diameter trunk watermain with a significant break history.

Bolton & Menk, including trenchless utility expert Mitch Hoeft and his team, will perform a cost-benefit analysis for the replacement or rehabilitation of the City's watermain under this stretch of road. The cost-benefit analysis will evaluate the different methods of watermain construction, including open cut replacement and CIPP lining. Horizontal Directional Drilling may also be considered due to the advantages of being able to drill a new watermain alignment with the possibility of keeping the existing watermain live during construction if needed for water supply reasons, in lieu of a large and robust temporary water system. Pipe bursting will not be evaluated due to the larger size of the watermain, making this construction method ineffective.

Each construction method/option will be compared to determine the most cost effective and appropriate plan for the watermain improvements on Niagara Lane. Bolton & Menk staff will meet with City staff to discuss the options and confirm the scope of improvements of the Niagara Lane watermain work prior to moving forward with final design efforts in that area. Bolton & Menk will also coordinate with the City's water modeling consultant AE2S, as needed, to evaluate water supply needs and concerns throughout this area during construction. Water modeling fees are not included in this proposal. It should be noted that open cut watermain excavation will likely result in creating over one acre of impervious surface reconstruction which would trigger stormwater management requirements for Nigara Lane. Stormwater management design and permitting efforts are not included in this proposal, but estimated costs of stormwater management design, permitting, and implementation will be considered and included in the watermain study when comparing alternative methods of construction.

Task 4.4: 100% Plans, Estimate, & Specifications

Following City 90% review, the plans will be updated based on city comments and Bolton & Menk QA/QC. A 100% complete plan set will be prepared and ready for bidding by contractors. The cost estimate will also be updated and provided to the City with funding sources identified and final quantities to include in the bid form for contractors. Final project specifications will be created and compiled based on the City's standard details and specifications to be updated in 2026.

Task 4.5: Permitting

Bolton and Menk will apply and pay required fees ($6,000 used for budgetary purpose) for the following permits which are anticipated:

1. Bassett Creek Watershed - Erosion Control
2. Shingle Creek Watershed - Erosion Control
3. NPDES Permit
4. Minnesota Department of Health – Watermain
5. Work in Hennepin County ROW (County Rd 6)
6. Work in MnDOT ROW (TH 55)

It is not anticipated that this project will trigger any stormwater management requirements since it is intended to be a rehabilitation project with limited subgrade soil disturbance and little to no increase nor reconstruction of impervious surfaces. Therefore, stormwater management design efforts are not included in this proposal.

Task 4.6: Bidding, Contractor Questions, & Revisions
We will place the bidding documents on QuestCDN and facilitate an online bid opening for the project. During the time the project is being advertised, Bolton & Menk staff will field bidder questions, make revisions if necessary, and issue necessary addenda prior to the opening of bids. Following the bid opening, we will compile the bids received in a tabulation and abstract and make recommendation to the City regarding the bid award. Additionally, based upon the bids received, we will update the project funding sources in the final cost estimate per unit prices provided in the lowest responsible bid.

### Potential Future Services Not Included

Through development of the project, Bolton & Menk will work with the City to gauge potential future service needs for:

1. Easement acquisition services, such as survey work, appraisals, and professional acquisition services (not anticipated for this project).
2. Construction phase support, including construction administration, construction inspection, survey staking, and construction phase plan modifications.

## PROPOSED FEES

A detailed cost breakdown including hours is shown on the attached Detailed Cost Estimate. Our total proposed hourly not-to-exceed fee for this project is $498,404.

Respectfully submitted by,



**Bolton & Menk, Inc.**
Nick Amatuccio, P.E.
Municipal Project Manager | Principal
C: 612-965-3926
nickam@bolton-menk.com

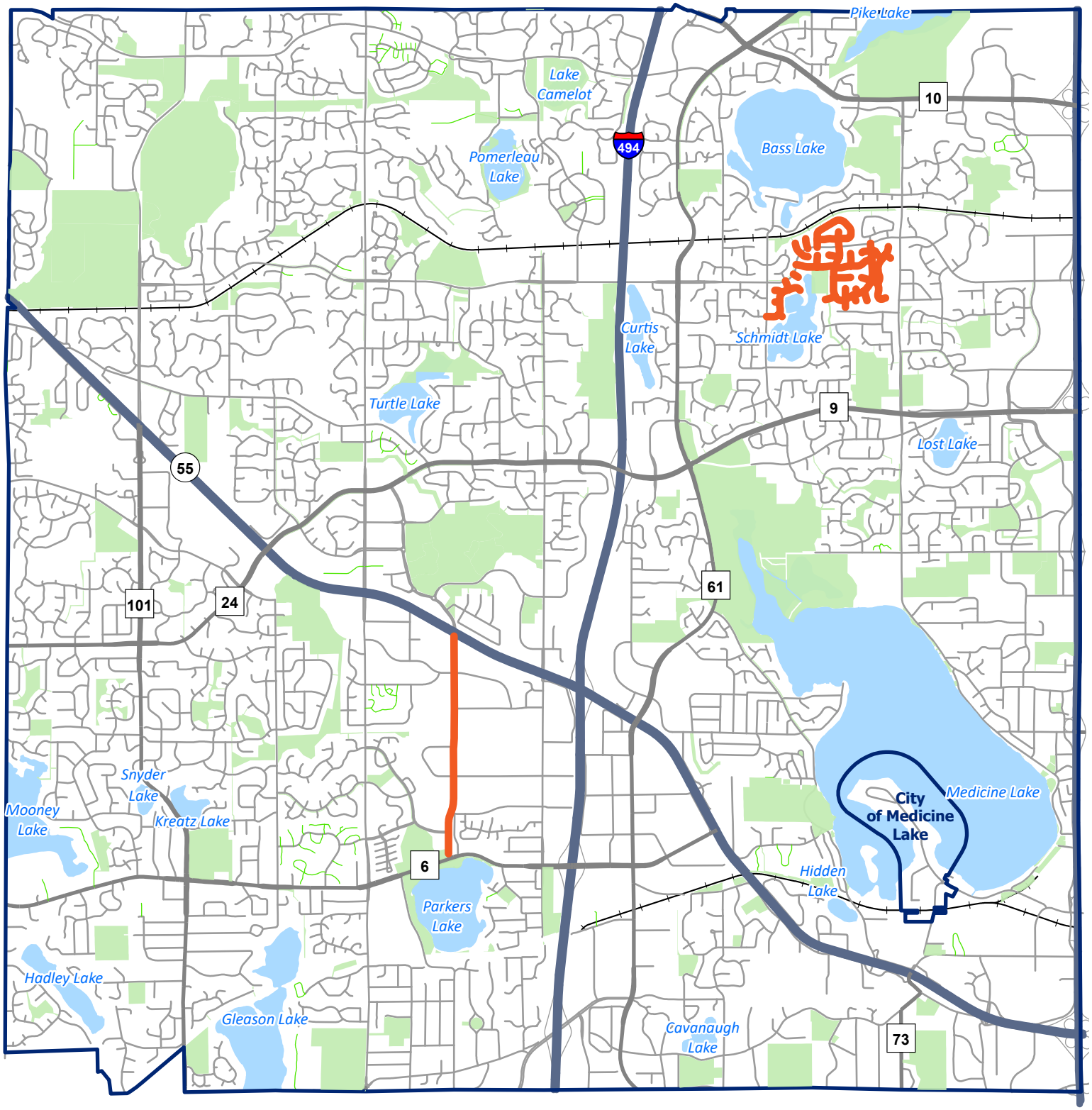
Date: 6/15/2026

BOLTON & MENK
Real People. Real Solutions.

# Detailed Cost Estimate

City of Plymouth

| Client: City of Plymouth<br>Project: 2027 Street Rehabilitation Project | | Bolton & Menk, Inc. Team Members | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Task No. | Work Task Description | Principal-In-Charge | Project Manager | Water Resources Engineer | Design Engineer | Engineering Technician | Trenchless Utility Project Manager | Trenchless Utility Design Engineer | Transportation Project Manager | Transportation Project Engineer | Transportation Design Engineer | Communications Specialist | GIS Specialist | Reality Capture Technician | Professional Land Surveyor | Survey Crew Chief | Survey Technician | Administrative / Clerical | Indirect Expense or Lump Sum Fee | Total Hours | Total Cost |
| 1.0 | Data Collection | 2 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 20 | 24 | 264 | 80 | 0 | $ 33,764 | 410 | $116,524 |
| 2.0 | Feasibility Report | 2 | 18 | 0 | 16 | 8 | 0 | 2 | 4 | 8 | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 4 | $ - | 74 | $13,520 |
| 3.0 | Public Engagement, Meetings, & Coordination | 16 | 72 | 2 | 36 | 32 | 0 | 0 | 16 | 4 | 4 | 20 | 0 | 0 | 0 | 0 | 0 | 12 | $ 1,500 | 214 | $41,780 |
| 4.0 | Final Design & Bidding | 28 | 314 | 38 | 380 | 360 | 32 | 56 | 124 | 148 | 212 | 0 | 0 | 0 | 0 | 0 | 0 | 108 | $ 6,000 | 1800 | $326,580 |
| | **Total Hours** | 48 | 416 | 40 | 432 | 400 | 32 | 58 | 144 | 160 | 216 | 20 | 20 | 20 | 24 | 264 | 80 | 124 | $ 41,264 | 2498 | |
| | **Average Hourly Rate** | $240.00 | $220.00 | $190.00 | $165.00 | $160.00 | $255.00 | $200.00 | $205.00 | $180.00 | $150.00 | $150.00 | $165.00 | $160.00 | $225.00 | $205.00 | $195.00 | $130.00 | | | |
| | **Subtotal** | $11,520 | $91,520 | $7,600 | $71,280 | $64,000 | $8,160 | $11,600 | $29,520 | $28,800 | $32,400 | $3,000 | $3,300 | $3,200 | $5,400 | $54,120 | $15,600 | $16,120 | $41,264 | | |
| | **Total Proposed Fee** | | | | | | | | | | | | | | | | | | | | **$498,404** |




2027 Street Rehabilitation Project Areas

# 2027 Street Rehabilitation Projects
# City Project #ST279002

City of Plymouth

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.




Project Area

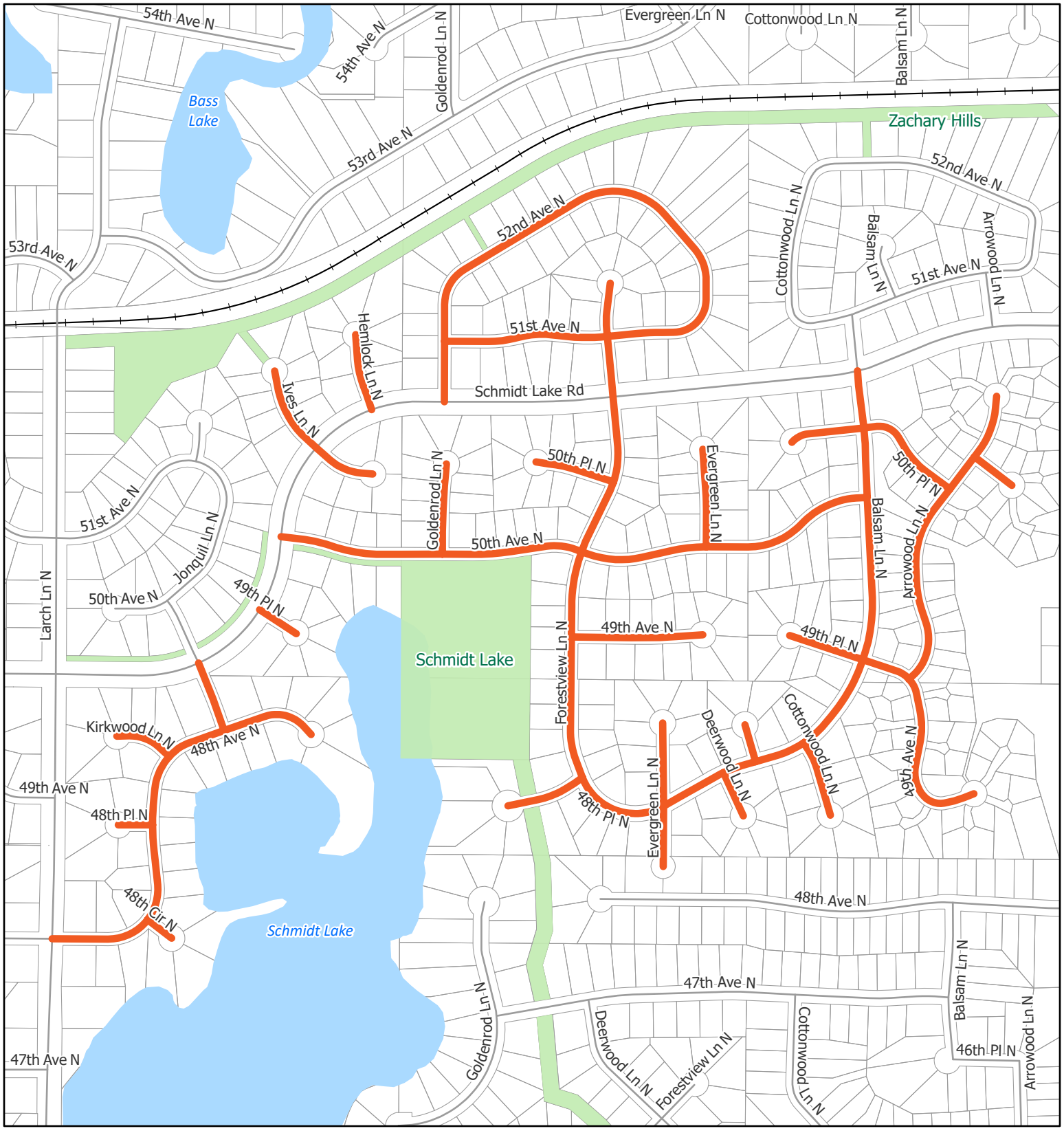
N

0 1,000 Feet

# 2027 Street Rehabilitation Project - Niagara Lane
# City Project #ST279002

City of Plymouth

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.




# 2027 Street Rehabilitation Project - Schmidt Lake Woods
# City Project #ST279002

City of Plymouth

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

June 8, 2026 Proposal 10013225_001

Nick Amatuccio, PE
**Bolton & Menk, Inc.**
10400 Viking Drive, Suite 100
Eden Prairie, MN 55344

Re: Proposal for a Geotechnical Evaluation
2027 Street Rehabilitation
Various Streets
Plymouth, Minnesota

Dear Mr. Amatuccio:

Braun Intertec Corporation (Braun Intertec) appreciates the opportunity to submit this proposal to complete a geotechnical evaluation for 2027 Street Rehabilitation project in Plymouth, Minnesota.

## Project Information

We understand that City of Plymouth is looking to complete pavement rehabilitation for Niagara Lane and for Schmidt Lake Woods neighborhood area. It is understood that Niagara Lane is proposed as a full-depth reclamation (FDR) with possible utility replacement (could potentially be lining) between 28th Avenue and Highway 55. The Schmidt Lake Woods Neighborhood is proposed as a mill and overlay (M&O) with miscellaneous site work.

As part of this project, pavement cores and soil borings are proposed to help determine if the proposed pavement rehabilitation methods are the appropriate method for their respective areas or if other rehabilitation methods are feasible.

We have also been asked to include an optional scope to perform ground penetrating radar (GPR). This scope is presented in the optional section for review.

Figure 1 and Figure 2 depicts our proposed exploration locations for the City of Plymouth 2027 Street Rehabilitation project.




**Figure 1. Niagara Lane Project Area**

Figure annotated in and extracted from Google Earth™.




**Figure 2. Schmidt Lake Woods Neighborhood Area**

Figure annotated in and extracted from Google Earth™.

## Purpose

The purpose of our geotechnical evaluation will be to characterize subsurface geologic conditions at selected exploration locations, evaluate their impact on the project, and provide geotechnical recommendations for the use in design and construction of the 2027 Street Rehabilitation project.

## Scope of Services

We propose the following tasks to help achieve the stated purpose. If we encounter unfavorable or unforeseen conditions during the completion of our tasks that lead us to recommend an expanded scope of services, we will contact you to discuss the conditions before resuming our services.

### Site Access

Based on aerial photographs, it appears that the site is accessible to a truck mounted drill rig and a pick-up truck mounted with pavement coring equipment. We assume there will be no cause for delays in accessing the exploration locations. We are not including debris or obstruction removal, or grading of navigable paths.

Depending on access requirements, ground conditions or potential utility conflicts, our field crew may alter the exploration locations from those proposed to facilitate accessibility.

### Staking

We will stake prospective subsurface exploration locations and obtain surface elevations at those locations using GPS (Global Positioning System) technology. In order to link the GPS data to an appropriate reference, we request that you provide CAD files indicating location/elevation references appropriate for this project.

### Utility Clearance

Prior to drilling, we will contact Gopher State One Call and arrange for notification of the appropriate utility vendors to mark and clear the exploration locations of public underground utilities. You, or your authorized representative, are responsible for notifing us before we begin our work, for the presence and location of any underground objects or private utilities that are not the responsibility of public agencies.

### ROW Permits and Work Hours

We will obtain a right-of-way permit with City of Plymouth (City) prior to beginning our fieldwork. We assume the City will waive permit fees as we will be completing the work for the City.

We assume the City permit will include a work hour restriction within public right-of-way of 7:00 AM – 5:00 PM during weekdays and our scope and fees account for this restriction.

## Traffic Control

Based on aerial images from Google Earth we anticipate performing the soil borings and pavement cores within the existing drive lanes. As traffic count data was not available at time of developing this proposal, we utilized the Traffic Count Database System (TCDS) available through MnDOT's website. For Niagara Lane between County State-Aid Highway (CSAH) 6 and Trunk Highway 55, the anticipated daily traffic volumes range from 6,766 to 8,961 ADTs (based on counts from 2025).

Based on these traffic counts, traffic control will be needed to protect our crews and alert motorists to our work. We have included fees in our proposal for a subcontractor to provide flagging.

We do not anticipate traffic control will be needed at this time for the Schmidt Lake Woods neighborhood area.

## Pavement Coring and Hand Auger Borings

We propose to perform 58 pavement cores at the proposed boring locations and proposed pavement core locations in paved surfaces for the project.

Where our soil borings occur, coring will be performed with an 8-inch diamond-toothed core barrel fitted on a mechanically operated rotary drill to facilitate our drilling operations (and to help reduce holes placed within the existing roadway). A 4-inch diamond toothed core barrel will be used for the pavement core specific locations. The coring will extend down through the existing bituminous section. Upon completion of each pavement core (not at soil boring locations), we will extend a hand auger through the aggregate base section, if present utilizing a 1 1/4-inch diameter screw auger and into the underlying subgrade. The thickness of the cores will be measured to the nearest 1/4-inch, and the apparent aggregate base will be measured to the nearest 1-inch (depending on the underlying soil type and past mixing of the aggregate layer).

The pavement cores collected from the field will be retained for up to 60 days, unless otherwise requested.

## Penetration Test Borings

We propose to drill three standard penetration test (SPT) borings for the Niagara Lane project area to nominal depths of 15 feet. We will perform standard penetration tests at 2 1/2-foot vertical intervals to a depth of about 15 feet, and at 5-foot intervals at greater depths (if needed).

If the intended boring depths do not extend through unsuitable material, we will extend the borings at least 5 feet into suitable material at greater depths. The additional information will help evaluate such issues as excavation depth, consolidation settlement, and foundation alternatives, among others. If we identify a need for deeper (or additional) borings, we will contact you prior to increasing our total estimated drilled footage and submit a Change Order summarizing the anticipated additional effort and the associated cost, for your review and authorization.

## Groundwater Measurements

If the borings encounter groundwater during or immediately after drilling of each boring, we will record the observed depth on the boring logs.

## MDH Notification and Sealing Record

Since our planned exploration will be less than 15 feet in depth, the Minnesota Statutes will not require that we complete any notifications or sealing records. If we extend any of the borings to a depth of 15 feet or greater, the Statutes requires that we seal the boreholes and complete a Sealing Record. If 25 feet or greater, the Statutes also require us to complete a Sealing Notification Form. If the Record or Form are required, we will contact you to discuss the additional fees and sealing requirements.

## Borehole Abandonment

We will backfill our exploration locations immediately after completing the drilling at each location. Minnesota Statutes require sealing temporary borings that are 15 feet deep or deeper. Based on our proposed subsurface characterization depths, we currently do not anticipate having to seal any of the boreholes. Upon backfilling exploration locations, we will fill holes in pavements with a temporary bituminous cold patch.

Over time, subsidence of borehole backfill may occur, requiring releveling of surface grades or replacing bituminous patches. We are not assuming responsibility for releveling or re-patching after we complete our fieldwork.

## Sample Review and Laboratory Testing

We will return recovered samples to our laboratory, where a geotechnical engineer will visually classify and log them. To help classify the materials encountered and estimate the engineering properties necessary to our analyses, we have budgeted to perform the following laboratory tests.

**Table 1. Laboratory Tests**

| Test Name | ASTM Test Method | Purpose |
|---|---|---|
| Moisture content | D2216 | Soil classification, moisture condition, and engineering properties |
| Sieve analysis | D1140 | Soil classification |
| Percent passing #200 sieve | D1140 | Soil classification, and evaluate frost susceptibility |
| Organic content | D2974 | Evaluate suitability of soils for reuse |

We will determine the actual laboratory testing for the project depending on the encountered subsurface conditions. If we identify a laboratory testing program that exceeds the budget included in this proposal but provides additional value to the project, we will request authorization for the additional fees through a Change Order.

### Engineering Analyses

We will use data obtained from the subsurface exploration and laboratory tests to evaluate the subsurface profile and groundwater conditions, and to perform engineering analyses related to structure and pavement design and performance.

### Report

We will prepare a report including:

- A sketch showing the exploration locations.
- Logs of the borings describing the materials encountered and presenting the results of our groundwater measurements and laboratory tests.
- A summary of the subsurface profile and groundwater conditions.
- Discussion identifying the subsurface conditions that will impact design and construction.
- Discussion regarding the reuse of on-site materials during construction.
- Recommendations for preparing structure and pavement subgrades, and the selection, placement, and compaction of fill.
- Recommendations for the use in design and construction of pavement rehabilitation which includes pavement section thicknesses (for both M&O and FDR areas) and an assumed R-value for FDR areas.

We will only submit an electronic copy of our report to you unless you request otherwise.

## Schedule

We anticipate performing our work according to the following schedule.

- Drill rig mobilization – our current backlog for drilling is about 3 weeks. The next available date will be reserved on our drilling schedule following receipt of written authorization.
- Field exploration (drilling) – 1/2 day on site to complete the soil borings.
- Field exploration (pavement coring) – 3 days on site to complete the pavement cores and hand auger borings.
- *OPTIONAL GPR mobilization – our current backlog for GPR is about 2 weeks. The next available date will be reserved on our GPR schedule following receipt of written authorization.*
- Classification and laboratory testing – within 2 weeks after completion of field exploration.
- Preliminary results – within 1 weeks after completion of field exploration.
- Draft report submittal – about 3 weeks after completion of field exploration.
- Final report submittal – within 1 week of receiving comments on the draft report.

If we cannot complete our proposed scope of services according to this schedule due to circumstances beyond our control, we may need to revise this proposal prior to completing the remaining tasks.

## OPTIONAL – Ground Penetrating Radar (GPR)

We have provided optional scope to perform ground penetrating radar (GPR) for both the Niagara Lane and Schmidt Lake Woods neighborhood area. GPR usually is an inexpensive, cost-effective tool, for aiding the design team and construction team to help reduce unexpected "change in conditions" from the contractor during reclaiming processes. GPR can help understand where pavement may be thin and a reclaim machine has the possibility of "punching" through the bituminous non-wear layer exposed during a M&O process or can help understand where full-depth reclamation may need to extend deeper due to thicker pavement sections not encountered from the pavement cores.

If this work is included with the requested scope, we will perform GPR testing in both travel directions for the proposed project area. GPR data provides a continuous profile of pavement layer thicknesses. GPR measurements will be tied to GPS coordinates for mapping and reference purposes.

We will perform GPR testing using a 2.0-gigahertz, air-coupled unit from GSSI, Inc. An air-coupled GPR unit can be expected to penetrate approximately 2 feet under ideal conditions and is capable of detecting differentiation between bituminous pavement layers and underlying aggregate base layers, if present.

The GPR testing is performed at posted speeds and collects about four scans per foot, so for a 1-mile-long alignment it produces more than 20,000 thickness measurements. The interpreted thicknesses will be verified with pavement thickness measurements obtained from the soil borings and pavement cores completed for the project.

## Fees

We will furnish the services described in this proposal for a lump sum fee of **$25,865**. We have also included optional scope to perform ground penetrating radar, which if elected, we would furnish the services described in this proposal for a lump sum fee of **$2,920**.

Table 2 provides a breakdown of the proposed fees.

**Table 2. Proposed Fee Breakdown**

| Task | Fee |
|---|---|
| **Geotechnical Evaluation** | |
| Staking and Utility Coordination | $ 3,755 |
| Traffic Control (Subcontracted) | $ 3,320 |
| Pavement Coring and Hand Auger Borings | $ 8,040 |
| Drilling | $ 2,150 |
| Sample Review and Laboratory Testing | $ 3,580 |
| Engineering and Reporting | $ 5,020 |
| ***Geotechnical Evaluation Subtotal*** | ***$ 25,865*** |
| | |
| **OPTIONAL – Ground Penetrating Radar (GPR)** | ***$ 2,920*** |
| | |
| **Project Total with Optional Scope** | **$ 28,785** |

Our work may extend over several invoicing periods. As such, we will submit partial progress invoices for work we perform during each invoicing period.

## General Remarks

We based the proposed fee on the scope of services described and the assumption that you will authorize our services within 30 days and that others will not delay us beyond our proposed schedule.

Our services will be provided under the terms of the *Subconsultant Master Agreement for Professional Services (Task Order)* between Bolton & Menk, Inc. and Braun Intertec Corporation dated January 8, 2025. To accept this proposal and authorize us to proceed, please sign and return it to us in its entirety.

We appreciate the opportunity to present this proposal to you. We will be happy to meet with you to discuss our proposed scope of services further and clarify the various scope components.

To have questions answered or schedule a time to meet and discuss our approach to this project further, please contact Zach Semlak at 651.788.5071 (zsemlak@braunintertec.com) or Matt Ruble at 612.434.0577 (mruble@braunintertec.com).

Sincerely,
**Braun Intertec Corporation**

Zachary T. Semlak, EIT
Staff Engineer

Matthew P. Ruble, PE
Vice President, Principal Engineer

c: Tony Miller, City of Plymouth

The proposal is accepted, and Braun Intertec is authorized to proceed.

_____
Bolton & Menk, Inc. Project No.

_____
Authorizer's Signature

_____
Authorizer's Name (please print or type)

_____
Authorizer's Title

_____
Date

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-155

## RESOLUTION DESIGNATING CONSULTING ENGINEER FOR THE 2027 STREET REHABILITATION PROJECT (ST279002)

WHEREAS, the 2027 Street Rehabilitation Project is listed in the 2025-2034 Capital Improvement Plan (CIP); and

WHEREAS, a request for proposal was sent to an engineering firm that has expertise to deliver the project; and

WHEREAS, a proposal was received and evaluated by city staff; and

WHEREAS, staff recommends that Bolton & Menk be designated as the consulting engineer for this project.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that Bolton & Menk is designated as the city's consulting engineer for the 2027 Street Rehabilitation Project (ST269002) in the amount of $498,404.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.6**

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Michael Payne, City Engineer/Deputy Public Works Director |
| **Reviewed by:** | Michael Thompson, Public Works Director |
| **Item:** | **Approve agreement with Metropolitan Council Environmental Services for the 2023 Municipal Inflow/Infiltration Grant Program** |

## 1. Action Requested:

Adopt attached resolution approving agreement with Metropolitan Council Environmental Services for the 2023 Municipal Inflow/Infiltration Grant Program.

## 2. Background:

Metropolitan Council Environmental Services (MCES) is administering the 2023 Municipal Inflow/Infiltration Grant Program, which consists of $12 million authorized by the legislature to provide grants to municipalities for capital improvements to public infrastructure that mitigate inflow and infiltration (I/I). To qualify, a city must be identified by MCES as a contributor of excessive I/I or have a measurable flow rate within 20 percent of the allowable flow limit. The grant program would provide reimbursement for a portion of eligible project costs associated with capital improvements completed in 2024 and 2025.

The city has completed approximately $2.37 million in capital project costs for the grant program. Based on the capital costs submitted by participating cities, MCES has calculated Plymouth's final grant amount to be $365,751. Approval and execution of the agreement with MCES represent the final step in the grant process, after which grant funds will be disbursed.

## 3. Budget Impact:

The city's reimbursement amount through the MCES grant program is $365,751. Reimbursed funds will be applied to the Sanitary Sewer Fund.

## 4. Attachments:

1. Grant award summary
2. Grant agreement
3. City Council Resolution 2026-156

# METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES
# MUNICIPAL INFLOW AND INFILTRATION (I/I) GRANT PROGRAM

## 2023 I/I GRANT PROJECT AND FUNDING SUMMARY

**Grant Agreement #:** SG-21306
**Grantee:** City of Plymouth
**Project Name:** 2024/2025 City of Plymouth Sanitary Sewer System Improvement Project
**Grantee Contact:** Michael Payne, City Engineer / Deputy Public Works Director

### PROJECT DETAIL

| | |
|---|---|
| Project Overview | The city completed work during the grant period to reduce inflow and infiltration under four separate projects. The 2024 Sewer Lining and Maintenance Project resulted in the replacement and repair of three major trunk sewer crossings beneath I-494 via slip lining and horizontal directional boring. The 2025 Sewer Lining and Maintenance Project included lining of approximately 1,200 ft of 27" sanitary sewer trunk main. In addition to the trunk sewer pipe lining, this project included full manhole lining of 15 trunk manholes. The 2024 Manhole Sealing project included leak sealing of 68 manholes and the 2025 Manhole Sealing project included leak sealing of 28 manholes for I&I reduction. |
| I/I Improvement Work Completed | ✓ Pipe Lining or Replacement<br>☐ Pipe Joint Sealing<br>✓ Manholes Lining or replacement<br>✓ Chimney Sealing, Manhole Sealing Joints, Castings, Covers<br>☐ Flood Mitigation<br>☐ Cross Connection Elimination<br>☐ Lateral Tee, Wye, or Tap Connections Repair or Replacement |
| Project Start Date | 5/1/2024 |
| Project Completion Date | 12/31/2025 |

### FUNDING SUMMARY

| | |
|---|---|
| Total Project Cost | $2,368,126.00 |
| Project Cost Eligible for Grant | $1,776,094.00 |
| Grant Award | **$365,751.00** |
| Grant Participation Percentage | 15.44% |
| Grant Purpose | Provides State general obligation bond funding for capital improvements to public sanitary sewer infrastructure to reduce I/I, in accordance with Met Council-approved Business Item 2023-267: 2023 Municipal I/I Grant Program, and Grant Agreement SG-21306 |

# General Obligation Bond Proceeds

# Grant Agreement - End Grant
# for the
# City of Plymouth Sanitary Sewer System Improvement Project
# under the

# Municipal Publicly Owned Infrastructure Inflow and Infiltration Grant Program

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Section 7.27 – State Entity and Commissioner Required Acts and Approvals.
Section 7.28 – Applicability to Real Property and Facility
Section 7.29 – E-Verification
Section 7.30 – Additional Requirements

Attachment I – DECLARATION
Attachment II – LEGAL DESCRIPTION OF REAL PROPERTY
Attachment III – SOURCE AND USE OF FUNDS
Attachment IV – GRANT APPLICATION

**General Obligation Bond Proceeds**

# Grant Agreement SG-21306 – End Grant for the City of Plymouth Sanitary Sewer System Improvement Project under the 2023 Municipal Publicly Owned Infrastructure Inflow and Infiltration Grant Program

**THIS AGREEMENT** shall be effective as of May 1st, 2026, and is between the City of Plymouth, a Minnesota Municipal Corporation (the "Public Entity"), and the Metropolitan Council (the "State Entity").

## RECITALS

A. The State Entity has created and is operating a Municipal Publicly Owned Infrastructure Inflow and Infiltration Grant Program (the "State Program") under the authority granted by Minn. Stat. § 473.5491 and all rules related to such legislation (the "State Program Enabling Legislation").

B. Under the State Program, the State Entity is authorized to provide grants that are funded with proceeds of state general obligation bonds authorized to be issued under Article XI, § 5(a) of the Minnesota Constitution.

C. Under the State Program the recipients of a grant must use such funds to perform those functions delineated in the State Program Enabling Legislation.

D. The Public Entity submitted, if applicable, a grant application to the State Entity in which the Public Entity requests a grant from the State Program the proceeds of which will be used for the purposes delineated in such grant application.

E. The Public Entity has applied to and been selected by the State Entity for a receipt of a grant from the State Program in an amount of $365,751.00 (the "Program Grant"), the proceeds must be used by the Public Entity to perform those functions and activities imposed by the State Entity under the State Program and, if applicable, delineated in that certain grant application (the "Grant Application") attached hereto as **Attachment V** that the Public Entity submitted to the State Entity.

F. Under the provisions contained in Minnesota Laws 2023, chapter 72, article 1, section 17, subdivision 2., the Public Entity has been given the authority to perform those functions and activities required of it under the State Program and, if applicable, delineated in Grant Application attached hereto as **Attachment V** that the Public Entity submitted to the State Entity.

G. The Public Entity's receipt and use of the Program Grant to acquire an ownership interest in and/or improve real property (the "Real Property") and, if applicable, structures situated

thereon (the "Facility") will cause the Public Entity's ownership interest in all of such real property and structures to become "state bond financed property", as such term is used in Minn. Stat. § 16A.695 (the "G.O. Compliance Legislation") and in that certain "Fourth Order Amending Order of the Commissioner of Finance Relating to Use and Sale of State Bond Financed Property" executed by the Commissioner of Minnesota Management and Budget and dated July 30, 2012, as amended (the "Commissioner's Order"), even though such funds may only be a portion of the funds being used to acquire such ownership interest and/or improve such real property and structures and that such funds may be used to only acquire such ownership interest and/or improve a part of such real property and structures.

H. The Public Entity and the State Entity desire to set forth herein the provisions relating to the granting and disbursement of the proceeds of the Program Grant to the Public Entity and the operation of the Real Property and, if applicable, Facility.

**IN CONSIDERATION** of the grant described and other provisions in this Agreement, the parties to this Agreement agree as follows.

## Article I
## DEFINITIONS

Section 1.01 **Defined Terms.** As used in this Agreement, the following terms shall have the meanings set out respectively after each such term (the meanings to be equally applicable to both the singular and plural forms of the terms defined), unless the context specifically indicates otherwise:

"Agreement" - means this General Obligation Bond Proceeds Grant Agreement - End Grant for the City of Plymouth Sanitary Sewer System Improvement Project under the 2023 Municipal Publicly Owned Infrastructure Inflow and Infiltration Grant Program, as such exists on its original date and any amendments, modifications or restatements thereof.

"Approved Debt" – means public or private debt of the Public Entity that is consented to and approved, in writing, by the Commissioner of MMB, the proceeds of which were or will used to acquire an ownership interest in or improve the Real Property and, if applicable, Facility, other than the debt on the G.O. Bonds. Approved Debt includes, but is not limited to, all debt delineated in **Attachment III** to this Agreement; provided, however, the Commissioner of MMB is not bound by any amounts delineated in such attachment unless he/she has consented, in writing, to such amounts.

"Code" - means the Internal Revenue Code of 1986, as amended from time to time, and all treasury regulations, revenue procedures and revenue rulings issued pursuant thereto.

"Commissioner of MMB" - means the commissioner of Minnesota Management and Budget, and any designated representatives thereof.

"Commissioner's Order" - means the "Fourth Order Amending Order of the Commissioner of Finance Relating to Use and Sale of State Bond Financed Property"

executed by the Commissioner of Minnesota Management and Budget and dated July 30, 2012, as amended.

"Counterparty" - means any entity with which the Public Entity contracts under a Use Contract. *This definition is only needed and only applies if the Public Entity enters into an agreement with another party under which such other party will operate the Real Property, and if applicable, Facility. For all other circumstances this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"Declaration" - means a declaration, or declarations, in the form contained in **Attachment I** to this Agreement and all amendments thereto, indicating that the Public Entity's ownership interest in the Real Property and, if applicable, Facility is bond financed property within the meaning of the G.O. Compliance Legislation and is subject to certain restrictions imposed thereby.

"Event of Default" - means one or more of those events delineated in Section 2.07.

"Facility", if applicable, - means City of Plymouth sanitary sewer collection system, which is located, or will be constructed and located, on the Real Property and all equipment that is a part thereof that was purchased with the proceeds of the Program Grant.

"Fair Market Value" – means either (i) the price that would be paid by a willing and qualified buyer to a willing and qualified seller as determined by an appraisal that assumes that all liens and encumbrances on the property being sold that negatively affect the value of such property, will be paid and released, or (ii) the price bid by a purchaser under a public bid procedure after reasonable public notice, with the proviso that all liens and encumbrances on the property being sold that negatively affect the value of such property, will be paid and released at the time of acquisition by the purchaser.

"G.O. Bonds" - means that portion of the state general obligation bonds issued under the authority granted in Article XI, § 5(a) of the Minnesota Constitution the proceeds of which are used to fund the Program Grant and any bonds issued to refund or replace such bonds.

"G.O. Compliance Legislation" - means Minn. Stat. § 16A.695, as it may be amended, modified or replaced from time to time unless such amendment, modification or replacement imposes an unconstitutional impairment of a contract right.

"Grant Application" – means that certain grant application attached hereto as **Attachment IV** that the Public Entity submitted to the State Entity. *This definition is only needed and only applies if the Public Entity submitted a grant application to the State Entity. If the Public Entity did not submit a grant application to the State Entity, then this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"Initial Acquisition and Betterment Costs" – means the cost to acquire the Public Entity's ownership interest in the Real Property and, if applicable, Facility if the Public Entity does not already possess the required ownership interest, and the costs of betterments of the Real Property and, if applicable, Facility; provided, however, the Commissioner of MMB is not bound by any specific amount of such alleged costs unless he/she has consented, in writing, to such amount.

"Leased/Easement Premises" - means the real estate and structures, if any, that are leased to the Public Entity under a Real Property/Facility Lease or granted to the Public Entity under an easement. *This definition is only needed and only applies if the Public Entity's ownership interest in the Real Property, the Facility, if applicable, or both, is by way of a leasehold interest under a Real Property/Facility Lease or by way of an easement. For all other circumstances this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"Lessor/Grantor" – means the fee owner/lessor or grantor of the Leased/Easement Premises. *This definition is only needed and only applies if the Public Entity's ownership interest in the Real Property, the Facility, if applicable, or both, is by way of a leasehold interest under a Real Property/Facility Lease or by way of an easement. For all other circumstances this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"Outstanding Balance of the Program Grant" – means the portion of the Program Grant that has been disbursed to or on behalf of the Public Entity minus any portion thereof previously paid back to the Commissioner of MMB.

"Ownership Value", if any – means the value, if any, of the Public Entity's ownership interest in the Real Property and, if applicable, Facility that existed concurrent with the Public Entity's execution of this Agreement. Such value shall be established by way of an appraisal or by such other manner as may be acceptable to the State Entity and the Commissioner of MMB. The parties hereto agree and acknowledge that such value is $2,368,126.00 or Not Applicable; provided, however, the Commissioner of MMB is not bound by any inserted dollar amount unless he/she has consented, in writing, to such amount. If no dollar amount is inserted and the blank "Not Applicable" is not checked, a rebuttable presumption that the Ownership Value is $0.00 shall be created. (*The blank "Not Applicable" should only be selected and checked when a portion of the funds delineated in **Attachment III** attached hereto are to be used to acquire the Public Entity's ownership interest in the Real Property and, if applicable, Facility, and in such event the value of such ownership interest should be shown in **Attachment III** and not in this definition for Ownership Value).*

"Program Grant" - means a grant of monies from the State Entity to the Public Entity in the amount identified as the "Program Grant" in Recital E to this Agreement, as the amount thereof may be modified under the provisions contained herein.

"Project" – means the Public Entity's acquisition, if applicable, of the ownership interests in the Real Property and, if applicable, Facility denoted in Section 2.02 along with the performance of the activities denoted in Section 2.03. (*If the Public Entity is not using any portion of the Program Grant to acquire the ownership interest denoted in Section 2.02, then this definition for Project shall not include the acquisition of such ownership interest, and the value of such ownership interest shall not be included in* ***Attachment III*** *hereto and instead shall be included in the definition for Ownership Value under this Section.)*

"Public Entity" - means the entity identified as the "Public Entity" in the lead-in paragraph of this Agreement.

"Real Property" - means the real property located in the County of Hennepin, State of Minnesota, legally described in **Attachment II** to this Agreement.

"Real Property/Facility Lease" - means a long term lease of the Real Property, the Facility, if applicable, or both by the Public Entity as lessee thereunder. *This definition is only needed and only applies if the Public Entity's ownership interest in the Real Property, the Facility, if applicable, or both, is a leasehold interest under a lease. For all other circumstances this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"State Entity" - means the entity identified as the "State Entity" in the lead-in paragraph of this Agreement.

"State Program" – means the program delineated in the State Program Enabling Legislation.

"State Program Enabling Legislation" – means the legislation contained in the Minnesota statute(s) delineated in Recital A and all rules related to such legislation.

"Subsequent Betterment Costs" – means the costs of betterments of the Real Property and, if applicable, Facility that occur subsequent to the date of this Agreement, are not part of the Project, would qualify as a public improvement of a capital nature (as such term in used in Minn. Constitution Art. XI, §5(a) of the Minnesota Constitution), and the cost of which has been established by way of written documentation that is acceptable to and approved, in writing, by the State Entity and the Commissioner of MMB.

"Use Contract" - means a lease, management contract or other similar contract between the Public Entity and any other entity that involves or relates to any part of the Real Property and/or, if applicable, Facility. *This definition is only needed and only applies if the Public Entity enters into an agreement with another party under which such other party will operate the Real Property, and/or if applicable, Facility. For all other circumstances this definition is not needed and should be ignored and treated as if it were left blank, and any reference to this term in this Agreement shall be ignored and treated as if the reference did not exist.*

"Useful Life of the Real Property and, if applicable, Facility" – means the term set forth in Section 2.05.V, which was derived as follows: (i) 30 years for Real Property that has no structure situated thereon or if any structures situated thereon will be removed, and no new structures will be constructed thereon, (ii) the remaining useful life of the Facility as of the effective date of this Agreement for Facilities that are situated on the Real Property as of the date of this Agreement, that will remain on the Real Property, and that will not be bettered, or (iii) the useful life of the Facility after the completion of the construction or betterments for Facilities that are to be constructed or bettered.

## Article II
## GRANT

Section 2.01 **Grant of Monies.** The State Entity shall make and issue the Program Grant to the Public Entity and disburse the proceeds in accordance with the provisions of this Agreement. The Program Grant is not intended to be a loan even though the portion thereof that is disbursed may need to be returned to the State Entity or the Commissioner of MMB under certain circumstances.

Section 2.02 **Public Ownership.** The Public Entity acknowledges and agrees that the Program Grant is being funded with the proceeds of G.O. Bonds, and as a result thereof all of the Real Property and, if applicable, Facility must be owned by one or more public entities. Such ownership may be in the form of fee ownership, a Real Property/Facility Lease, or an easement. In order to establish that this public ownership requirement is satisfied, the Public Entity represents and warrants to the State Entity that it has, or will acquire, the following ownership interests in the Real Property and, if applicable, Facility, and, in addition, that it possess, or will possess, all easements necessary for the operation, maintenance and management of the Real Property and, if applicable, Facility in the manner specified in Section 2.04:

(Check the appropriate box for the Real Property and, if applicable, for the Facility.)

Ownership Interest in the Real Property.

☐ Fee simple ownership of the Real Property.

☐ A Real Property/Facility Lease for the Real Property that complies with the requirements contained in Section 2.06.
(If the term of the Real Property/Facility Lease is for a term authorized by a Minnesota statute, rule or session law, then insert the citation: _____.)

☒ An easement for the Real Property that complies with the requirements contained in Section 2.06.
(If the term of the easement is for a term authorized by a Minnesota statute, rule or session law, then insert the citation: _____.)

Ownership Interest in, if applicable, the Facility.

☐ Fee simple ownership of the Facility.

☐ A Real Property/Facility Lease for the Facility that complies with all of the requirements contained in Section 2.06.
(If the term of the Real Property/Facility Lease is for a term authorized by a Minnesota statute, rule or session law, then insert the citation: _____.)

☐ Not applicable because there is no Facility.

Section 2.03 **Use of Grant Proceeds.** The Public Entity shall use the Program Grant solely to reimburse itself for expenditures it has already made, or will make, in the performance of the following activities, and may not use the Program Grant for any other purpose.

(Check all appropriate boxes.)

☐ Acquisition of fee simple title to the Real Property.

☐ Acquisition of a leasehold interest in the Real Property.

☐ Acquisition of an easement for the Real Property.

☐ Improvement of the Real Property.

☐ Acquisition of fee simple title to the Facility.

☐ Acquisition of a leasehold interest in the Facility.

☐ Construction of the Facility.

☐ Renovation of the Facility.

☑ Sanitary Sewer System Improvements
(Describe other or additional purposes.)

Section 2.04 **Operation of the Real Property and Facility.** The Real Property and, if applicable, Facility must be used by the Public Entity or the Public Entity must cause such Real Property and, if applicable, Facility to be used, for those purposes required by the State Program and in accordance with the information contained in the Grant Application, or for such other

purposes and uses as the Minnesota legislature may from time to time designate, and for no other purposes or uses.

The Public Entity may enter into Use Contracts with Counterparties for the operation of all or any portion of the Real Property and, if applicable, Facility; provided that all such Use Contracts must have been approved, in writing, by the Commissioner of MMB and fully comply with all of the provisions contained in Sections 3.01, 3.02 and 3.03.

The Public Entity must, whether it is operating the Real Property and, if applicable, Facility or has contracted with a Counterparty under a Use Contract to operate all or any portion of the Real Property and, if applicable, Facility, annually determine that the Real Property and, if applicable, Facility is being used for the purpose required by this Agreement, and shall annually supply a statement, sworn to before a notary public, to such effect to the State Entity and the Commissioner of MMB.

For those programs, if any, that the Public Entity will directly operate on all or any portion of the Real Property and, if applicable, Facility, the Public Entity covenants with and represents and warrants to the State Entity that: (i) it has the ability and a plan to fund such programs, (ii) it has demonstrated such ability by way of a plan that it submitted to the State Entity, and (iii) it will annually adopt, by resolution, a budget for the operation of such programs that clearly shows that forecast program revenues along with other funds available for the operation of such program will be equal to or greater than forecast program expenses for each fiscal year, and will supply to the State Entity and the Commissioner of MMB certified copies of such resolution and budget.

For those programs, if any, that will be operated on all or any portion of the Real Property and, if applicable, Facility by a Counterparty under a Use Contract, the Public Entity covenants with and represents and warrants to the State Entity that: (i) it will not enter into such Use Contract unless the Counterparty has demonstrated that it has the ability and a plan to fund such program, (ii) it will require the Counterparty to provide an initial program budget and annual program budgets that clearly show that forecast program revenues along with other funds available for the operation of such program (from all sources) will be equal to or greater than forecast program expenses for each fiscal year, (iii) it will promptly review all submitted program budgets to determine if such budget clearly and accurately shows that the forecast program revenues along with other funds available for the operation of such program (from all sources) will be equal to or greater than forecast program expenses for each fiscal year, (iv) it will reject any program budget that it believes does not accurately reflect forecast program revenues or expenses or does not show that forecast program revenues along with other funds available for the operation of such program (from all sources) will be equal to or greater than forecast program expenses, and require the Counterparty to prepare and submit a revised program budget, and (v) upon receipt of a program budget that it believes accurately reflects forecast program revenues and expenses and that shows that forecast program revenues along with other funds available for the operation of such program (from all sources) will be equal to or greater than forecast program expenses, it will approve such budget by resolution and supply to the State Entity and the Commissioner of MMB certified copies of such resolution and budget.

Section 2.05 **Public Entity Representations and Warranties.** The Public Entity further covenants with, and represents and warrants to the State Entity as follows:

A. It has legal authority to enter into, execute, and deliver this Agreement, the Declaration, and all documents referred to herein, and it has taken all actions necessary to its execution and delivery of such documents.

B. It has legal authority to use the Program Grant for the purpose or purposes described in the State Program Enabling Legislation.

C. It has legal authority to operate the State Program and the Real Property and, if applicable, Facility for the purposes required by the State Program and for the functions and activities proposed in the Grant Application.

D. This Agreement, the Declaration, and all other documents referred to herein are the legal, valid and binding obligations of the Public Entity enforceable against the Public Entity in accordance with their respective terms.

E. It will comply with all of the terms, conditions, provisions, covenants, requirements, and warranties in this Agreement, the Declaration, and all other documents referred to herein.

F. It will comply with all of the provisions and requirements contained in and imposed by the G.O. Compliance Legislation, the Commissioner's Order, and the State Program.

G. It has made no material false statement or misstatement of fact in connection with its receipt of the Program Grant, and all of the information it has submitted or will submit to the State Entity or Commissioner of MMB relating to the Program Grant or the disbursement of any of the Program Grant is and will be true and correct.

H. It is not in violation of any provisions of its charter or of the laws of the State of Minnesota, and there are no actions, suits, or proceedings pending, or to its knowledge threatened, before any judicial body or governmental authority against or affecting it relating to the Real Property and, if applicable, Facility, or its ownership interest therein, and it is not in default with respect to any order, writ, injunction, decree, or demand of any court or any governmental authority which would impair its ability to enter into this Agreement, the Declaration, or any document referred to herein, or to perform any of the acts required of it in such documents.

I. Neither the execution and delivery of this Agreement, the Declaration, or any document referred to herein nor compliance with any of the terms, conditions, requirements, or provisions contained in any of such documents is prevented by, is a breach of, or will result in a breach of, any term, condition, or provision of any agreement or document to which it is now a party or by which it is bound.

J. The contemplated use of the Real Property and, if applicable, Facility will not violate any applicable zoning or use statute, ordinance, building code, rule or regulation, or any covenant or agreement of record relating thereto.

K. The Project has been or will be completed in full compliance with all applicable laws, statutes, rules, ordinances, and regulations issued by any federal, state, or local political subdivisions having jurisdiction over the Project.

L. All applicable licenses, permits and bonds required for the performance and completion of the Project have been, or will be, obtained.

M. All applicable licenses, permits and bonds required for the operation of the Real Property and, if applicable, Facility in the manner specified in Section 2.04 have been, or will be, obtained.

N. It will operate, maintain, and manage the Real Property and, if applicable, Facility or cause the Real Property and, if applicable, Facility, to be operated, maintained and managed in compliance with all applicable laws, statutes, rules, ordinances, and regulations issued by any federal, state, or local political subdivisions having jurisdiction over the Real Property and, if applicable, Facility.

O. It will fully enforce the terms and conditions contained in any Use Contract.

P. It has complied with the matching funds requirement, if any, contained in Section 7.23.

Q. It will not, without the prior written consent of the State Entity and the Commissioner of MMB, allow any voluntary lien or encumbrance or involuntary lien or encumbrance that can be satisfied by the payment of monies and which is not being actively contested to be created or exist against the Public Entity's ownership interest in the Real Property or, if applicable, Facility, or the Counterparty's interest in the Use Contract, whether such lien or encumbrance is superior or subordinate to the Declaration. Provided, however, the State Entity and the Commissioner of MMB will consent to any such lien or encumbrance that secures the repayment of a loan the repayment of which will not impair or burden the funds needed to operate the Real Property and, if applicable, Facility in the manner specified in Section 2.04, and for which the entire amount is used (i) to acquire additional real estate that is needed to so operate the Real Property and, if applicable, Facility in accordance with the requirements imposed under Section 2.04 and will be included in and as part of the Public Entity's ownership interest in the Real Property and, if applicable, Facility, and/or (ii) to pay for capital improvements that are needed to so operate the Real Property and, if applicable, Facility in accordance with the requirements imposed under Section 2.04.

R. It reasonably expects to possess the ownership interest in the Real Property and, if applicable, Facility described Section 2.02 for the entire Useful Life of the Real Property and, if applicable, Facility, and it does not expect to sell such ownership interest.

S. It does not reasonably expect to receive payments under a Use Contract in excess of the amount the Public Entity needs and is authorized to use to pay the operating expenses of the portion of the Real Property and, if applicable, Facility that is the subject of the Use Contract or to pay the principal, interest, redemption premiums, and other expenses on any Approved Debt.

T. It will supply, or cause to be supplied, whatever funds are needed above and beyond the amount of the Program Grant to complete and fully pay for the Project.

U. It has or will promptly record a fully executed Declaration with the appropriate governmental office and deliver a copy thereof to the State Entity and to Minnesota Management and Budget (attention: Capital Projects Manager) that contains all of the recording information.

V. The Useful Life of the Real Property and, if applicable, Facility is ____ years.

W. It shall furnish such satisfactory evidence regarding the representations and warranties described herein as may be required and requested by either the State Entity or the Commissioner of MMB.

Section 2.06 **Ownership by Leasehold or Easement**. *This Section shall only apply if the Public Entity's ownership interest in the Real Property, the Facility, if applicable, or both is by way of a Real Property/Facility Lease or an easement. For all other circumstances this Section is not needed and should be ignored and treated as if it were left blank, and any reference to this Section in this Agreement shall be ignored and treated as if the reference did not exist.*

A. A Real Property/Facility Lease or easement must comply with the following provisions.

1. It must be in form and contents acceptable to the Commissioner of MMB, and specifically state that it may not be modified, restated, amended, changed in any way, or prematurely terminated or cancelled without the prior written consent and authorization by the Commissioner of MMB.

2. It must be for a term that is equal to or greater than 125% of the Useful Life of the Real Property and, if applicable, Facility, or such other period of time specifically authorized by a Minnesota statute, rule or session law.

3. Any payments to be made under it by the Public Entity, whether designated as rent or in any other manner, must be by way of a single lump sum payment that is due and payable on the date that it is first made and entered into.

4. It must not contain any requirements or obligations of the Public Entity that if not complied with could result in a termination thereof.

5. It must contain a provision that provides sufficient authority to allow the Public Entity to operate the Real Property and, if applicable, Facility in accordance with the requirements imposed under Section 2.04.

6. It must not contain any provisions that would limit or impair the Public Entity's operation of the Real Property and, if applicable, Facility in accordance with the requirements imposed under Section 2.04.

7. It must contain a provision that prohibits the Lessor/Grantor from creating or allowing, without the prior written consent of the State Entity and the Commissioner of MMB, any voluntary lien or encumbrance or involuntary lien or encumbrance that can be satisfied by the payment of monies and which is not being actively contested against the Leased/Easement Premises or the Lessor's/Grantor's interest in the Real Property/Facility Lease or easement, whether such lien or encumbrance is superior or subordinate to the Declaration. Provided, however, the State Entity and the Commissioner of MMB will consent to any such lien or encumbrance if the holder of such lien or encumbrance executes and files of record a document under which such holder subordinates such lien or encumbrance to the Real Property/Facility Lease or easement and agrees that upon foreclosure of such lien or encumbrance to be bound by and comply with all of the terms, conditions and covenants contained in the Real Property/Facility Lease or easement as if such holder had been an original Lessor/Grantor under the Real Property/Facility Lease or easement.

8. It must acknowledge the existence of this Agreement and contain a provision that the terms, conditions and provisions contained in this Agreement shall control over any inconsistent or contrary terms, conditions and provisions contained in the Real Property/Facility Lease or easement.

9. It must provide that any use restrictions contained therein only apply as long as the Public Entity is the lessee under the Real Property/Facility Lease or grantee under the easement, and that such use restrictions will terminate and not apply to any successor lessee or grantee who purchases the Public Entity's ownership interest in the Real Property/Facility Lease or easement. Provided, however, it may contain a provisions that limits the construction of any new structures on the Real Property or modifications of any existing structures on the Real Property without the written consent of Lessor/Grantor, which will apply to any such successor lessee or grantee.

10. It must allow for a transfer thereof in the event that the lessee under the Real Property/Lease or grantee under the easement makes the necessary determination to sell its interest therein, and allow such interest to be transferred to the purchaser of such interest.

11. It must contain a provision that prohibits and prevents the sale of the underlying fee interest in the Real Property and, if applicable, Facility without first obtaining the written consent of the Commissioner of MMB.

12 The Public Entity must be the lessee under the Real Property/Lease or grantee under the easement.

B. The provisions contained in this Section are not intended to and shall not prevent the Public Entity from including additional provisions in the Real Property/Facility Lease or easement that are not inconsistent with or contrary to the requirements contained in this Section.

C. The expiration of the term of a Real Property/Facility Lease or easement shall not be an event that requires the Public Entity to reimburse the State Entity for any portion of the Program Grant, and upon such expiration the Public Entity's ownership interest in the Real Property and, if applicable, Facility shall no longer be subject to this Agreement.

D. The Public Entity shall fully and completely comply with all of the terms, conditions and provisions contained in a Real Property/Facility Lease or easement, and shall obtain and file, in the Office of the County Recorder or the Registrar of Titles, whichever is applicable, the Real Property/Facility Lease or easement or a short form or memorandum thereof.

Section 2.07 **Event(s) of Default.** The following events shall, unless waived in writing by the State Entity and the Commissioner of MMB, constitute an Event of Default under this Agreement upon either the State Entity or the Commissioner of MMB giving the Public Entity 30 days written notice of such event and the Public Entity's failure to cure such event during such 30 day time period for those Events of Default that can be cured within 30 days or within whatever time period is needed to cure those Events of Default that cannot be cured within 30 days as long as the Public Entity is using its best efforts to cure and is making reasonable progress in curing such Events of Default, however, in no event shall the time period to cure any Event of Default exceed 6 months unless otherwise consented to, in writing, by the State Entity and the Commissioner of MMB.

A. If any representation, covenant, or warranty made by the Public Entity in this Agreement, in any other document furnished pursuant to this Agreement, or in order to induce the State Entity to disburse any of the Program Grant, shall prove to have been untrue or incorrect in any material respect or materially misleading as of the time such representation, covenant, or warranty was made.

B. If the Public Entity fails to fully comply with any provision, term, condition, covenant, or warranty contained in this Agreement, the Declaration, or any other document referred to herein.

C. If the Public Entity fails to fully comply with any provision, term, condition, covenant, or warranty contained in the G.O. Compliance Legislation, the Commissioner's Order, or the State Program Enabling Legislation.

D. If the Public Entity fails to provide and expend the full amount of the matching funds, if any, required under Section 7.23 for the Project.

E. If the Public Entity fails to record the Declaration and deliver copies thereof as set forth in Section 2.05.U.

Notwithstanding the foregoing, any of the above delineated events that cannot be cured shall, unless waived in writing by the State Entity and the Commissioner of MMB, constitute an Event of Default under this Agreement immediately upon either the State Entity or the Commissioner of MMB giving the Public Entity written notice of such event.

Section 2.08 **Remedies.** Upon the occurrence of an Event of Default and at any time thereafter until such Event of Default is cured to the satisfaction of the State Entity, the State Entity or the Commissioner of MMB may enforce any or all of the following remedies.

A. The State Entity may refrain from disbursing the Program Grant; provided, however, the State Entity may make such disbursements after the occurrence of an Event of Default without thereby waiving its rights and remedies hereunder.

B. If the Event of Default involves a failure to comply with any of the provisions contained herein other than the provisions contained in Sections 4.01 or 4.02, then the Commissioner of MMB, as a third party beneficiary of this Agreement, may demand that the Outstanding Balance of the Program Grant be returned to it, and upon such demand the Public Entity shall return such amount to the Commissioner of MMB.

C. If the Event of Default involves a failure to comply with the provisions contained in Sections 4.01 or 4.02, then the Commissioner of MMB, as a third party beneficiary of this Agreement, may demand that the Public Entity pay the amounts that would have been paid if there had been full and complete compliance with such provisions, and upon such demand the Public Entity shall pay such amount to the Commissioner of MMB.

D. Either the State Entity or the Commissioner of MMB, as a third party beneficiary of this Agreement, may enforce any additional remedies they may have in law or equity.

The rights and remedies herein specified are cumulative and not exclusive of any rights or remedies that the State Entity or the Commissioner of MMB would otherwise possess.

If the Public Entity does not repay the amounts required to be paid under this Section or under any other provision contained in this Agreement within 30 days of demand by the Commissioner of MMB, or any amount ordered by a court of competent jurisdiction within 30 days of entry of judgment against the Public Entity and in favor of the State Entity and/or the Commissioner of MMB, then such amount may, unless precluded by law, be taken from or off-set against any aids or other monies that the Public Entity is entitled to receive from the State of Minnesota.

Section 2.09 **Notification of Event of Default.** The Public Entity shall furnish to the State Entity and the Commissioner of MMB, as soon as possible and in any event within 7 days after it has obtained knowledge of the occurrence of each Event of Default or each event which

with the giving of notice or lapse of time or both would constitute an Event of Default, a statement setting forth details of each Event of Default or event which with the giving of notice or upon the lapse of time or both would constitute an Event of Default and the action which the Public Entity proposes to take with respect thereto.

Section 2.10 **Survival of Event of Default.** This Agreement shall survive any and all Events of Default and remain in full force and effect even upon the payment of any amounts due under this Agreement, and shall only terminate in accordance with the provisions contained in Section 2.12 and at the end of its term in accordance with the provisions contained in Section 2.11.

Section 2.11 **Term of Grant Agreement.** This Agreement shall, unless earlier terminated in accordance with any of the provisions contained herein, remain in full force and effect for the time period starting on the effective date hereof and ending on the date that corresponds to the date established by adding a time period equal to 125% of Useful Life of the Real Property and, if applicable, Facility to the date on which the Real Property and, if applicable, Facility is first used for the operation of the State Program after such effective date. If there are no uncured Events of Default as of such date this Agreement shall terminate and no longer be of any force or effect, and the Commissioner of MMB shall execute whatever documents are needed to release the Real Property and, if applicable, Facility from the effect of this Agreement and the Declaration.

Section 2.12 **Modification and/or Early Termination of Grant.** If the full amount of the Program Grant has not been disbursed on or before the date that is 5 years from the effective date of this Agreement, or such later date to which the Public Entity and the State Entity may agree in writing, then the State Entity's obligation to fund the Program Grant shall terminate. In such event, (i) if none of the Program Grant has been disbursed by such date then the State Entity's obligation to fund any portion of the Program Grant shall terminate and this Agreement shall terminate and no longer be of any force or effect, and (ii) if some but not all of the Program Grant has been disbursed by such date then the State Entity shall have no further obligation to provide any additional funding for the Program Grant and this Agreement shall remain in full force and effect but shall be modified and amended to reflect the amount of the Program Grant that was actually disbursed as of such date.

This Agreement shall also terminate and no longer be of any force or effect upon the Public Entity's sale of its ownership interest in the Real Property and, if applicable, Facility in accordance with the provisions contained in Section 4.01 and transmittal of all or a portion of the proceeds of such sale to the Commissioner of MMB in compliance with the provisions contained in Section 4.02, or upon the termination of Public Entity's ownership interest in the Real Property and, if applicable, Facility if such ownership interest is by way of an easement or under a Real Property/Facility Lease. Upon such termination the State Entity shall execute, or have executed, and deliver to the Public Entity such documents as are required to release the Public Entity's ownership interest in the Real Property and, if applicable, Facility, from the effect of this Agreement and the Declaration.

Section 2.13 **Excess Funds.** If the full amount of the Program Grant and any matching funds referred to in Section 7.23 are not needed to complete the Project, then, unless language in

the State Program Enabling Legislation indicates otherwise, the Program Grant shall be reduced by the amount not needed.

## Article III
## USE CONTRACTS

**The contents of Article III have been deliberately omitted from this Agreement.**

## Article IV
## SALE

Section 4.01 **Sale.** The Public Entity shall not sell any part of its ownership interest in the Real Property and, if applicable, Facility unless all of the following provisions have been complied with fully.

A. The Public Entity determines, by official action, that such ownership interest is no longer usable or needed for the operation of the State Program, which such determination may be based on a determination that the portion of the Real Property or, if applicable, Facility to which such ownership interest applies is no longer suitable or financially feasible for such purpose.

B. The sale is made as authorized by law.

C. The sale is for Fair Market Value.

D. The written consent of the Commissioner of MMB has been obtained.

The acquisition of the Public Entity's ownership interest in the Real Property and, if applicable, Facility at a foreclosure sale, by acceptance of a deed-in-lieu of foreclosure, or enforcement of a security interest in personal property used in the operation thereof, by a lender that has provided monies for the acquisition of the Public Entity's ownership interest in or betterment of the Real Property and, if applicable, Facility shall not be considered a sale for the purposes of this Agreement if after such acquisition the lender operates such portion of the Real Property and, if applicable, Facility in a manner which is not inconsistent with the requirements imposed under Section 2.04 and the lender uses its best efforts to sell such acquired interest to a third party for Fair Market Value. The lender's ultimate sale or disposition of the acquired interest in the Real Property and, if applicable, Facility shall be deemed to be a sale for the purposes of this Agreement, and the proceeds thereof shall be disbursed in accordance with the provisions contained in Section 4.02.

The Public Entity may participate in any public auction of its ownership interest in the Real Property and, if applicable, Facility and bid thereon; provided that the Public Entity agrees that if it is the successful purchaser it will not use any part of the Real Property or, if applicable, Facility for the State Program.

Section 4.02 **Proceeds of a Sale.** Upon the sale of the Public Entity's ownership interest in the Real Property and, if applicable, Facility the proceeds thereof after the deduction of all costs directly associated and incurred in conjunction with such sale and such other costs that are approved, in writing, by the Commissioner of MMB, but not including the repayment of any debt associated with the Public Entity's ownership interest in the Real Property and, if applicable, Facility, shall be disbursed in the following manner and order.

A. The first distribution shall be to the Commissioner of MMB in an amount equal to the Outstanding Balance of the Program Grant, and if the amount of such net proceeds shall be less than the amount of the Outstanding Balance of the Program Grant then all of such net proceeds shall be distributed to the Commissioner of MMB.

B. The remaining portion, after the distribution specified in Section 4.02.A, shall be distributed to (i) pay in full any outstanding Approved Debt, (ii) reimburse the Public Entity for its Ownership Value, and (iii) to pay interested public and private entities, other than any such entity that has already received the full amount of its contribution (such as the State Entity under Section 4.02.A and the holders of Approved Debt paid under this Section 4.02.B), the amount of money that such entity contributed to the Initial Acquisition and Betterment Costs and the Subsequent Betterment Costs. If such remaining portion is not sufficient to reimburse interested public and private entities for the full amount that such entities contributed to the acquisition or betterment of the Real Property and, if applicable, Facility, then the amount available shall be distributed as such entities may agree in writing, and if such entities cannot agree by an appropriately issued court order.

C. The remaining portion, after the distributions specified in Sections 4.02.A and B, shall be divided and distributed to the State Entity, the Public Entity, and any other public and private entity that contributed funds to the Initial Acquisition and Betterment Costs and the Subsequent Betterment Costs, other than lenders who supplied any of such funds, in proportion to the contributions that the State Entity, the Public Entity, and such other public and private entities made to the acquisition and betterment of the Real Property and, if applicable, Facility as such amounts are part of the Ownership Value, Initial Acquisition and Betterment Costs, and Subsequent Betterment Costs.

The distribution to the State Entity shall be made to the Commissioner of MMB, and the Public Entity may direct its distribution to be made to any other entity including, but not limited to, a Counterparty.

All amounts to be disbursed under this Section 4.02 must be consented to, in writing, by the Commissioner of MMB, and no such disbursements shall be made without such consent.

The Public Entity shall not be required to pay or reimburse the State Entity or the Commissioner of MMB for any funds above and beyond the full net proceeds of such sale, even if such net proceeds are less than the amount of the Outstanding Balance of the Program Grant.

## Article V

## COMPLIANCE WITH G.O. COMPLIANCE LEGISLATION AND THE COMMISSIONER'S ORDER

Section 5.01 **State Bond Financed Property**. The Public Entity and the State Entity acknowledge and agree that the Public Entity's ownership interest in the Real Property and, if applicable, Facility is, or when acquired by the Public Entity will be, "state bond financed property", as such term is used in the G.O. Compliance Legislation and the Commissioner's Order, and, therefore, the provisions contained in such statute and order apply, or will apply, to the Public Entity's ownership interest in the Real Property and, if applicable, Facility and any Use Contracts relating thereto.

Section 5.02 **Preservation of Tax Exempt Status.** In order to preserve the tax-exempt status of the G.O. Bonds, the Public Entity agrees as follows:

A. It will not use the Real Property or, if applicable, Facility, or use or invest the Program Grant or any other sums treated as "bond proceeds" under Section 148 of the Code including "investment proceeds," "invested sinking funds," and "replacement proceeds," in such a manner as to cause the G.O. Bonds to be classified as "arbitrage bonds" under Section 148 of the Code.

B. It will deposit into and hold all of the Program Grant that it receives under this Agreement in a segregated non-interest bearing account until such funds are used for payments for the Project in accordance with the provisions contained herein.

C. It will, upon written request, provide the Commissioner of MMB all information required to satisfy the informational requirements set forth in the Code including, but not limited to, Sections 103 and 148 thereof, with respect to the G.O. Bonds.

D. It will, upon the occurrence of any act or omission by the Public Entity or any Counterparty, that could cause the interest on the G.O. Bonds to no longer be tax exempt and upon direction from the Commissioner of MMB, take such actions and furnish such documents as the Commissioner of MMB determines to be necessary to ensure that the interest to be paid on the G.O. Bonds is exempt from federal taxation, which such action may include either: (i) compliance with proceedings intended to classify the G.O. Bonds as a "qualified bond" within the meaning of Section 141(e) of the Code, (ii) changing the nature or terms of the Use Contract so that it complies with Revenue Procedure 97-13, as amended by Rev. Proc 2016-44 and Rev. Proc. 2017-13, or (iii) changing the nature of the use of the Real Property or, if applicable, Facility so that none of the net proceeds of the G.O. Bonds will be used, directly or indirectly, in an "unrelated trade or business" or for any "private business use" (within the meaning of Sections 141(b) and 145(a) of the Code), or (iv) compliance with other Code provisions, regulations, or revenue procedures which amend or supersede the foregoing.

E. It will not otherwise use any of the Program Grant, including earnings thereon, if any, or take or permit to or cause to be taken any action that would adversely affect the exemption from federal income taxation of the interest on the G.O. Bonds, nor omit to take

any action necessary to maintain such tax exempt status, and if it should take, permit, omit to take, or cause to be taken, as appropriate, any such action, it shall take all lawful actions necessary to rescind or correct such actions or omissions promptly upon having knowledge thereof.

Section 5.03 **Changes to G.O. Compliance Legislation or the Commissioner's Order.** In the event that the G.O. Compliance Legislation or the Commissioner's Order is amended in a manner that reduces any requirement imposed against the Public Entity, or if the Public Entity's ownership interest in the Real Property or, if applicable, Facility is exempt from the G.O. Compliance Legislation and the Commissioner's Order, then upon written request by the Public Entity the State Entity shall enter into and execute an amendment to this Agreement to implement herein such amendment to or exempt the Public Entity's ownership interest in the Real Property and, if applicable, Facility from the G.O. Compliance Legislation or the Commissioner's Order.

## Article VI

## DISBURSEMENT OF GRANT PROCEEDS

Section 6.01 **Disbursement of Grant.** Upon compliance with all of the conditions delineated in Section 6.02, the State Entity shall disburse the Program Grant to the Public Entity in one lump sum. Under no circumstance shall the State Entity be required to disburse funds in excess of the amount requested by the Public Entity under the provisions contained in Section 6.02.A even if the amount requested is less than the amount of the Program Grant delineated in Section 1.01. If the amount of Program Grant that the State Entity disburses hereunder to the Public Entity is less than the amount of the Program Grant delineated in Section 1.01, then the State Entity and the Public Entity shall enter into and execute whatever documents the State Entity may request in order to amend or modify this Agreement to reduce the amount of the Program Grant to the amount actually disbursed. Provided, however, in accordance with the provisions contained in Section 2.11, the State Entity's obligation to disburse any of the Program Grant shall terminate as of the date specified in such Section even if the entire Program Grant has not been disbursed by such date.

The Program Grant shall only be for expenses that (i) are for those items of a capital nature for the Project, (ii) accrued no earlier than the effective date of the legislation that appropriated the funds that are used to fund the Program Grant, or (iii) have otherwise been consented to, in writing, by the State Entity and the Commissioner of MMB.

Section 6.02 **Conditions Precedent to Disbursement of Grant.** The obligation of the State Entity to disburse the Program Grant to the Public Entity is subject to the following conditions precedent:

A. The State Entity shall have received a request for disbursement of the Program Grant specifying the amount of funds being requested, which such amount shall not exceed the amount of the Program Grant delineated in Section 1.01.

B. The State Entity shall have received a duly executed Declaration that has been duly recorded in the appropriate governmental office, with all of the recording information displayed thereon.

C. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that (i) the Public Entity has legal authority to and has taken all actions necessary to enter into this Agreement and the Declaration, and (ii) this Agreement and the Declaration are binding on and enforceable against the Public Entity.

D. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the Public Entity has fully and completely paid for the Project and all other expenses that may occur in conjunction therewith.

E. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the Public Entity is in compliance with the matching funds requirements, if any, contained in Section 7.23 and that all of such matching funds, if any, have been expended for the Project.

F. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, showing that the Public Entity possesses the ownership interest delineated in Section 2.02.

G. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the Real Property and, if applicable, Facility and the contemplated use thereof are permitted by and will comply with all applicable use or other restrictions and requirements imposed by applicable zoning ordinances or regulations, and, if required by law, have been duly approved by the applicable municipal or governmental authorities having jurisdiction thereover.

H. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that that all applicable and required building permits, other permits, bonds and licenses necessary for the Project have been paid for, issued, and obtained, other than those permits, bonds and licenses which may not lawfully be obtained until a future date or those permits, bonds and licenses which in the ordinary course of business would normally not be obtained until a later date.

I. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that that all applicable and required permits, bonds and licenses necessary for the operation of the Real Property and, if applicable, Facility in the manner specified in Section 2.04 have been paid for, issued, and obtained, other than those permits, bonds and licenses which may not lawfully be obtained until a future date or those permits, bonds and licenses which in the ordinary course of business would normally not be obtained until a later date.

J. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the Project was completed in a manner that will allow the Real

Property and, if applicable, Facility to be operated in the manner specified in Section 2.04, which requirement may be satisfied by a certificate of occupancy or such other equivalent document from the municipality in which the Real Property is located.

K. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the Public Entity has the ability and a plan to fund the operation of the Real Property and, if applicable, Facility in the manner specified in Section 2.04.

L. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, that the insurance requirements under Section 7.01 have been satisfied.

M. The State Entity shall have received evidence, in form and substance acceptable to the State Entity, of compliance with the provisions and requirements specified in Section 7.10 and all additional applicable provisions and requirements, if any, contained in Minn. Stat. § 16B.335, as it may be amended, modified or replaced from time to time. Such evidence shall include, but not be limited to, evidence that: (i) the predesign package referred to in Section 7.10.B has, if required, been reviewed by and received a favorable recommendation from the Commissioner of Administration for the State of Minnesota, (ii) the program plan and cost estimates referred to in Section 7.10.C have, if required, received a recommendation by the Chairs of the Minnesota State Senate Finance Committee and Minnesota House of Representatives Ways and Means Committee, and (iii) the Chair and Ranking Minority Member of the Minnesota House of Representatives Capital Investment Committee and the Chair and Ranking Minority Member of the Minnesota Senate Capital Investment Committee have, if required, been notified pursuant to Section 7.10.G.

N. No Event of Default under this Agreement or event which would constitute an Event of Default but for the requirement that notice be given or that a period of grace or time elapse shall have occurred and be continuing.

O. The Public Entity has supplied to the State Entity all other items that the State Entity may reasonably require.

## Article VII

## MISCELLANEOUS

Section 7.01 **Insurance.** The Public Entity shall, upon acquisition of the ownership interest delineated in Section 2.02, insure the Facility, if such exists, in an amount equal to the full insurable value thereof (i) by self insuring under a program of self insurance legally adopted, maintained and adequately funded by the Public Entity, or (ii) by way of builders risk insurance and fire and extended coverage insurance with a deductible in an amount acceptable to the State Entity under which the State Entity and the Public Entity are named as loss payees. If damages which are covered by such required insurance occur, then the Public Entity shall, at its sole option and discretion, either: (y) use or cause the insurance proceeds to be used to fully or partially repair such damage and to provide or cause to be provided whatever additional funds that may be needed to fully or partially repair such damage, or (z) sell its ownership interest in the damaged Facility

and portion of the Real Property associated therewith in accordance with the provisions contained in Section 4.01.

If the Public Entity elects to only partially repair such damage, then the portion of the insurance proceeds not used for such repair shall be applied in accordance with the provisions contained in Section 4.02 as if the Public Entity's ownership interest in the Real Property and Facility had been sold, and such amounts shall be credited against the amounts due and owing under Section 4.02 upon the ultimate sale of the Public Entity's ownership interest in the Real Property and Facility. If the Public Entity elects to sell its ownership interest in the damaged Facility and portion of the Real Property associated therewith, then such sale must occur within a reasonable time period from the date the damage occurred and the cumulative sum of the insurance proceeds plus the proceeds of such sale must be applied in accordance with the provisions contained in Section 4.02, with the insurance proceeds being so applied within a reasonable time period from the date they are received by the Public Entity.

The State Entity agrees to and will assign or pay over to the Public Entity all insurance proceeds it receives so that the Public Entity can comply with the requirements that this Section imposes thereon as to the use of such insurance proceeds.

If the Public Entity elects to maintain general comprehensive liability insurance regarding the Real Property and, if applicable, Facility, then the Public Entity shall have the State Entity named as an additional named insured therein.

The Public Entity may require a Counterparty to provide and maintain any or all of the insurance required under this Section; provided that the Public Entity continues to be responsible for the providing of such insurance in the event that the Counterparty fails to provide or maintain such insurance.

At the written request of either the State Entity or the Commissioner of MMB, the Public Entity shall promptly furnish to the requesting entity all written notices and all paid premium receipts received by the Public Entity regarding the required insurance, or certificates of insurance evidencing the existence of such required insurance.

If the Public Entity fails to provide and maintain the insurance required under this Section, then the State Entity may, at its sole option and discretion, obtain and maintain insurance of an equivalent nature, and any funds expended by the State Entity to obtain or maintain such insurance shall be due and payable on demand by the State Entity and bear interest from the date of advancement by the State Entity at a rate equal to the lesser of the maximum interest rate allowed by law or 18% per annum based upon a 365-day year. Provided, however, nothing contained herein, including but not limited to this Section, shall require the State Entity to obtain or maintain such insurance, and the State Entity's decision to not obtain or maintain such insurance shall not lessen the Public Entity's duty to obtain and maintain such insurance.

Section 7.02 **Condemnation.** If after the Public Entity has acquired the ownership interest delineated in Section 2.02 all or any portion of the Real Property and, if applicable, Facility is condemned to an extent that the Public Entity can no longer comply with the provisions

contained in Section 2.04, then the Public Entity shall, at its sole option and discretion, either: (i) use or cause the condemnation proceeds to be used to acquire an interest in additional real property needed for the Public Entity to continue to comply with the provisions contained in Section 2.04 and, if applicable, to fully or partially restore the Facility, and to provide or cause to be provided whatever additional funds that may be needed for such purposes, or (ii) sell the remaining portion of its ownership interest in the Real Property and, if applicable, Facility in accordance with the provisions contained in Section 4.01. Any condemnation proceeds which are not used to acquire an interest in additional real property or to restore, if applicable, the Facility shall be applied in accordance with the provisions contained in Section 4.02 as if the Public Entity's ownership interest in the Real Property and, if applicable, Facility had been sold, and such amounts shall be credited against the amounts due and owing under Section 4.02 upon the ultimate sale of the Public Entity's ownership interest in the remaining Real Property and, if applicable, Facility. If the Public Entity elects to sell its ownership interest in the portion of the Real Property and, if applicable, Facility that remains after the condemnation, then such sale must occur within a reasonable time period from the date the condemnation occurred and the cumulative sum of the condemnation proceeds plus the proceeds of such sale must be applied in accordance with the provisions contained in Section 4.02, with the condemnation proceeds being so applied within a reasonable time period from the date they are received by the Public Entity.

As recipient of any of condemnation awards or proceeds referred to herein, the State Entity agrees to and will disclaim, assign or pay over to the Public Entity all of such condemnation awards or proceeds it receives so that the Public Entity can comply with the requirements that this Section imposes upon the Public Entity as to the use of such condemnation awards or proceeds.

Section 7.03 **Use, Maintenance, Repair and Alterations.** The Public Entity shall (i) keep the Real Property and, if applicable, Facility, in good condition and repair, subject to reasonable and ordinary wear and tear, (ii) complete promptly and in good and workmanlike manner any building or other improvement which may be constructed on the Real Property and promptly restore in like manner any portion of the Facility, if applicable, which may be damaged or destroyed thereon and pay when due all claims for labor performed and materials furnished therefor, (iii) comply with all laws, ordinances, regulations, requirements, covenants, conditions and restrictions now or hereafter affecting the Real Property or, if applicable, Facility, or any part thereof, or requiring any alterations or improvements thereto, (iv) keep and maintain abutting grounds, sidewalks, roads, parking and landscape areas in good and neat order and repair, (v) comply with the provisions of any Real Property/Facility Lease if the Public Entity's ownership interest in the Real Property and, if applicable, Facility, is a leasehold interest, (vi) comply with the provisions of any easement if its ownership interest in the Real Property and, if applicable, Facility is by way of such easement, and (vii) comply with the provisions of any condominium documents and any applicable reciprocal easement or operating agreements if the Real Property and, if applicable, Facility, is part of a condominium regime or is subject to a reciprocal easement or use contract.

The Public Entity shall not, without the written consent of the State Entity and the Commissioner of MMB, (a) permit or suffer the use of any of the Real Property or, if applicable, Facility, for any purpose other than the purposes specified in Section 2.04, (b) remove, demolish or substantially alter any of the Real Property or, if applicable, Facility, except such alterations as

may be required by laws, ordinances or regulations or such other alterations as may improve such Real Property or, if applicable, Facility by increasing the value thereof or improving its ability to be used to operate the State Program thereon or therein, (c) do any act or thing which would unduly impair or depreciate the value of the Real Property or, if applicable, Facility, (d) abandon the Real Property or, if applicable, Facility, (e) commit or permit any waste or deterioration of the Real Property or, if applicable, Facility, (f) remove any fixtures or personal property from the Real Property or, if applicable, Facility, that was paid for with the proceeds of the Program Grant unless the same are immediately replaced with like property of at least equal value and utility, or (g) commit, suffer or permit any act to be done in or upon the Real Property or, if applicable, Facility, in violation of any law, ordinance or regulation.

If the Public Entity fails to maintain the Real Property and, if applicable, Facility in accordance with the provisions contained in this Section, then the State Entity may perform whatever acts and expend whatever funds that are necessary to so maintain the Real Property and, if applicable, Facility and the Public Entity irrevocably authorizes and empowers the State Entity to enter upon the Real Property and, if applicable, Facility, to perform such acts as may to necessary to so maintain the Real Property and, if applicable, Facility. Any actions taken or funds expended by the State Entity hereunder shall be at its sole option and discretion, and nothing contained herein, including but not limited to this Section, shall require the State Entity to take any action, incur any expense, or expend any funds, and the State Entity shall not be responsible for or liable to the Public Entity or any other entity for any such acts that are undertaken and performed in good faith and not in a negligent manner. Any funds expended by the State Entity to perform such acts as may to necessary to so maintain the Real Property and, if applicable, Facility shall be due and payable on demand by the State Entity and bear interest from the date of advancement by the State Entity at a rate equal to the lesser of the maximum interest rate allowed by law or 18% per annum based upon a 365 day year.

Section 7.04 **Records Keeping and Reporting.** The Public Entity shall maintain or cause to be maintained books, records, documents and other evidence pertaining to the costs or expenses associated with the Project and operation of the Real Property and, if applicable, Facility needed to comply with the requirements contained in this Agreement, the G.O. Compliance Legislation, the Commissioner's Order, and the State Program Enabling Legislation, and upon request shall allow or cause the entity which is maintaining such items to allow the State Entity, auditors for the State Entity, the Legislative Auditor for the State of Minnesota, or the State Auditor for the State of Minnesota, to inspect, audit, copy, or abstract, all of such items. The Public Entity shall use or cause the entity which is maintaining such items to use generally accepted accounting principles in the maintenance of such items, and shall retain or cause to be retained (i) all of such items that relate to the Project for a period of 6 years from the date that the Project is fully completed and placed into operation, and (ii) all of such items that relate to the operation of the Real Property and, if applicable, Facility for a period of 6 years from the date such operation is initiated.

Section 7.05 **Inspections by State Entity.** Upon reasonable request by the State Entity and without interfering with the normal use of the Real Property and, if applicable, Facility, the Public Entity shall allow, and will require any entity to whom it leases, subleases, or enters into a Use Contract for any portion of the Real Property and, if applicable, Facility to allow the State Entity to inspect the Real Property and, if applicable, Facility.

Section 7.06 **Data Practices.** The Public Entity agrees with respect to any data that it possesses regarding the Program Grant, the Project, or the operation of the Real Property and, if applicable, Facility, to comply with all of the provisions and restrictions contained in the Minnesota Government Data Practices Act contained in Chapter 13 of the Minnesota Statutes that exists as of the date of this Agreement and as such may subsequently be amended, modified or replaced from time to time.

Section 7.07 **Non-Discrimination.** The Public Entity agrees to not engage in discriminatory employment practices regarding the Project, or operation or management of the Real Property and, if applicable, Facility, and it shall, with respect to such activities, fully comply with all of the provisions contained in Chapters 363A and 181 of the Minnesota Statutes that exist as of the date of this Agreement and as such may subsequently be amended, modified or replaced from time to time.

Section 7.08 **Worker's Compensation.** The Public Entity agrees to comply with all of the provisions relating to worker's compensation contained in Minn. Stat. §§ 176.181, subd. 2 and 176.182, as they may be amended, modified or replaced from time to time, with respect to the Project and the operation or management of the Real Property and, if applicable, Facility.

Section 7.09 **Antitrust Claims.** The Public Entity hereby assigns to the State Entity and the Commissioner of MMB all claims it may have for overcharges as to goods or services provided with respect to the Project, and operation or management of the Real Property and, if applicable, Facility that arise under the antitrust laws of the State of Minnesota or of the United States of America.

Section 7.10 **Review of Plans and Cost Estimates.** The contents of Section 7.10 have been deliberately omitted from this Agreement.

Section 7.11 **Prevailing Wages.** The Public Entity agrees to comply with all of the applicable provisions contained in Chapter 177 of the Minnesota Statutes, and specifically those provisions contained in Minn. Stat. §§ 177.41 through 177.435, as they may be amended, modified or replaced from time to time with respect to the Project and the operation of the State Program on or in the Real Property and, if applicable, Facility. By agreeing to this provision, the Public Entity is not acknowledging or agreeing that the cited provisions apply to the Project or the operation of the State Program on or in the Real Property and, if applicable, Facility.

Section 7.12 **Liability.** The Public Entity and the State Entity agree that they will, subject to any indemnifications provided herein, be responsible for their own acts and the results thereof to the extent authorized by law, and they shall not be responsible for the acts of the other party and the results thereof. The liability of the State Entity and the Commissioner of MMB is governed by the provisions contained in Minn. Stat. § 3.736, as it may be amended, modified or replaced from time to time. If the Public Entity is a "municipality" as such term is used in Chapter 466 of the Minnesota Statutes that exists as of the date of this Agreement and as such may subsequently be amended, modified or replaced from time to time, then the liability of the Public Entity,

including but not limited to the indemnification provided under Section 7.13, is governed by the provisions contained in such Chapter 466.

Section 7.13 **Indemnification by the Public Entity.** The Public Entity shall bear all loss, expense (including attorneys' fees), and damage in connection with the Project and operation of the Real Property and, if applicable, Facility, and agrees to indemnify and hold harmless the State Entity, the Commissioner of MMB, and the State of Minnesota, their agents, servants and employees from all claims, demands and judgments made or recovered against the State Entity, the Commissioner of MMB, and the State of Minnesota, their agents, servants and employees, because of bodily injuries, including death at any time resulting therefrom, or because of damages to property of the State Entity, the Commissioner of MMB, or the State of Minnesota, or others (including loss of use) from any cause whatsoever, arising out of, incidental to, or in connection with the Project or operation of the Real Property and, if applicable, Facility, whether or not due to any act of omission or commission, including negligence of the Public Entity or any contractor or his or their employees, servants or agents, and whether or not due to any act of omission or commission (excluding, however, negligence or breach of statutory duty) of the State Entity, the Commissioner of MMB, or the State of Minnesota, their employees, servants or agents.

The Public Entity further agrees to indemnify, save, and hold the State Entity, the Commissioner of MMB, and the State of Minnesota, their agents and employees, harmless from all claims arising out of, resulting from, or in any manner attributable to any violation by the Public Entity, its officers, employees, or agents, or by any Counterparty, its officers, employees, or agents, of any provision of the Minnesota Government Data Practices Act, including legal fees and disbursements paid or incurred to enforce the provisions contained in Section 7.06.

The Public Entity's liability hereunder shall not be limited to the extent of insurance carried by or provided by the Public Entity, or subject to any exclusions from coverage in any insurance policy.

Section 7.14 **Relationship of the Parties.** Nothing contained in this Agreement is intended or should be construed in any manner as creating or establishing the relationship of co-partners or a joint venture between the Public Entity, the State Entity, or the Commissioner of MMB, nor shall the Public Entity be considered or deemed to be an agent, representative, or employee of the State Entity, the Commissioner of MMB, or the State of Minnesota in the performance of this Agreement, the Project, or operation of the Real Property and, if applicable, Facility.

The Public Entity represents that it has already or will secure or cause to be secured all personnel required for the performance of this Agreement and the Project, and the operation and maintenance of the Real Property and, if applicable, Facility. All personnel of the Public Entity or other persons while engaging in the performance of this Agreement, the Project, or the operation and maintenance of the Real Property and, if applicable, Facility shall not have any contractual relationship with the State Entity, the Commissioner of MMB, or the State of Minnesota, and shall not be considered employees of any of such entities. In addition, all claims that may arise on behalf of said personnel or other persons out of employment or alleged employment including, but not limited to, claims under the Workers' Compensation Act of the State of Minnesota, claims of

discrimination against the Public Entity, its officers, agents, contractors, or employees shall in no way be the responsibility of the State Entity, the Commissioner of MMB, or the State of Minnesota. Such personnel or other persons shall not require nor be entitled to any compensation, rights or benefits of any kind whatsoever from the State Entity, the Commissioner of MMB, or the State of Minnesota including, but not limited to, tenure rights, medical and hospital care, sick and vacation leave, disability benefits, severance pay and retirement benefits.

Section 7.15 **Notices.** In addition to any notice required under applicable law to be given in another manner, any notices required hereunder must be in writing and shall be sufficient if personally served or sent by prepaid, registered, or certified mail (return receipt requested), to the business address of the party to whom it is directed. Such business address shall be that address specified below or such different address as may hereafter be specified, by either party by written notice to the other:

To the Public Entity at:

City of Plymouth
3400 Plymouth Boulevard
Plymouth, MN 55447
Attention: Michael Payne

To the State Entity at:

Metropolitan Council
390 Robert Street North
St. Paul, MN 55101
Attention: Regional Administrator

To the Commissioner of MMB at:

Minnesota Department of Management and Budget
400 Centennial Office Bldg.
658 Cedar St.
St. Paul, MN 55155
Attention: Commissioner

Section 7.16 **Binding Effect and Assignment or Modification.** This Agreement and the Declaration shall be binding upon and inure to the benefit of the Public Entity and the State Entity, and their respective successors and assigns. Provided, however, that neither the Public Entity nor the State Entity may assign any of its rights or obligations under this Agreement or the Declaration without the prior written consent of the other party. No change or modification of the terms or provisions of this Agreement or the Declaration shall be binding on either the Public Entity or the State Entity unless such change or modification is in writing and signed by an authorized official of the party or against which such change or modification is to be imposed.

Section 7.17 **Waiver.** Neither the failure by the Public Entity, the State Entity, or the Commissioner of MMB, as a third party beneficiary of this Agreement, in any one or more instances to insist upon the complete and total observance or performance of any term or provision hereof, nor the failure of the Public Entity, the State Entity, or the Commissioner of MMB, as a third party beneficiary of this Agreement, to exercise any right, privilege, or remedy conferred hereunder or afforded by law shall be construed as waiving any breach of such term, provision, or the right to exercise such right, privilege, or remedy thereafter. In addition, no delay on the part of the Public Entity, the State Entity, or the Commissioner of MMB, as a third party beneficiary of this Agreement, in exercising any right or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right or remedy preclude other or further exercise thereof or the exercise of any other right or remedy.

Section 7.18 **Entire Agreement.** This Agreement, the Declaration, and the documents, if any, referred to and incorporated herein by reference embody the entire agreement between the Public Entity and the State Entity, and there are no other agreements, either oral or written, between the Public Entity and the State Entity on the subject matter hereof.

Section 7.19 **Choice of Law and Venue.** All matters relating to the validity, construction, performance, or enforcement of this Agreement or the Declaration shall be determined in accordance with the laws of the State of Minnesota. All legal actions initiated with respect to or arising from any provision contained in this Agreement shall be initiated, filed and venued in the State of Minnesota District Court located in the City of St. Paul, County of Ramsey, State of Minnesota.

Section 7.20 **Severability.** If any provision of this Agreement is finally judged by any court to be invalid, then the remaining provisions shall remain in full force and effect and they shall be interpreted, performed, and enforced as if the invalid provision did not appear herein.

Section 7.21 **Time of Essence.** Time is of the essence with respect to all of the matters contained in this Agreement.

Section 7.22 **Counterparts.** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be an original, but such counterparts shall together constitute one and the same instrument.

Section 7.23 **Matching Funds.** The Public Entity must obtain and supply the following matching funds, if any, for the Project:

NONE

Any matching funds which are intended to meet the above requirements must either be in the form of (i) cash monies, (ii) legally binding commitments for money, or (iii) equivalent funds or contributions, including equity, which have been or will be used to pay for the Project. The Public

Entity shall supply to the Commissioner of MMB whatever documentation the Commissioner of MMB may request to substantiate the availability and source of any matching funds, and the source and terms relating to all matching funds must be consented to, in writing, by the Commissioner of MMB.

Section 7.24 **Source and Use of Funds.** The Public Entity represents to the State Entity and the Commissioner of MMB that **Attachment III** is intended to be and is a source and use of funds statement showing the total cost of the Project and all of the funds that are available for the completion of the Project, and that the information contained in such **Attachment III** correctly and accurately delineates the following information.

A. The total cost of the Project detailing all of the major elements that make up such total cost and how much of such total cost is attributed to each such major element.

B. The source of all funds needed to complete the Project broken down among the following categories:

(i) State funds including the Program Grant, identifying the source and amount of such funds.
(ii) Matching funds, identifying the source and amount of such funds.
(iii) Other funds supplied by the Public Entity, identifying the source and amount of such funds.
(iv) Loans, identifying each such loan, the entity providing the loan, the amount of each such loan, the terms and conditions of each such loan, and all collateral pledged for repayment of each such loan.
(v) Other funds, identifying the source and amount of such funds.

C. Such other financial information that is needed to correctly reflect the total funds available for the completion of the Project, the source of such funds and the expected use of such funds.

Previously paid project expenses that are to be reimbursed and paid from proceeds of the Program Grant may only be included as a source of funds and included in **Attachment III** if such items have been approved, in writing, by the Commissioner of MMB.

If any of the funds included under the source of funds have conditions precedent to the release of such funds, then the Public Entity must provide to the State Entity and the Commissioner of MMB a detailed description of such conditions and what is being done to satisfy such conditions.

The Public Entity shall also supply whatever other information and documentation that the State Entity or the Commissioner of MMB may request to support or explain any of the information contained in **Attachment III**.

The value of the Public Entity's ownership interest in the Real Property and, if applicable, Facility should only be shown in **Attachment III** if such ownership interest is being acquired and paid for with funds shown in such **Attachment III**, and for all other circumstances such value

should be shown in the definition for Ownership Value in Section 1.01 and not included in such **Attachment III**.

The funds shown in **Attachment III** and to be supplied for the Project may, subject to any limitations contained in the State Program Enabling Legislation, be provided by either the Public Entity or a Counterparty under a Use Contract.

Section 7.25 **Third-Party Beneficiary.** The State Program will benefit the State of Minnesota and the provisions and requirements contained herein are for the benefit of both the State Entity and the State of Minnesota. Therefore, the State of Minnesota, by and through its Commissioner of MMB, is and shall be a third-party beneficiary of this Agreement.

Section 7.26 **Public Entity Tasks**. Any tasks that this Agreement imposes upon the Public Entity may be performed by such other entity as the Public Entity may select or designate, provided that the failure of such other entity to perform said tasks shall be deemed to be a failure to perform by the Public Entity.

Section 7.27 **State Entity and Commissioner Required Acts and Approvals.** The State Entity and the Commissioner of MMB shall not (i) perform any act herein required or authorized by it in an unreasonable manner, (ii) unreasonably refuse to perform any act that it is required to perform hereunder, or (iii) unreasonably refuse to provide or withhold any approval that is required of it herein.

Section 7.28 **Applicability to Real Property and Facility.** This Agreement applies to the Public Entity's ownership interest in the Real Property and if a Facility exists to the Facility. The term "if applicable" appearing in conjunction with the term "Facility" is meant to indicate that this Agreement will apply to a Facility if one exists, and if no Facility exists then this Agreement will only apply to the Public Entity's ownership interest in the Real Property.

Section 7.29 **E-Verification.** The Public Entity agrees and acknowledges that it is aware of Minn. Stat. § 16C.075 regarding e-verification of employment of all newly hired employees to confirm that such employees are legally entitled to work in the United States, and that it will, if and when applicable, fully comply with such statute and impose a similar requirement in any Use Contract to which it is a party.

Section 7.30 **Additional Requirements.** The Public Entity and the State Entity agree to comply with the following additional requirements. In the event of any conflict or inconsistency between the following additional requirements and any other provisions or requirement contained in this Agreement, the following additional requirements contained in this Section shall control.

NONE

**American-Made Steel**. Minnesota Laws 2014, Chapter 294, Article 2, Section 22, requires public entities receiving an appropriation of public money for a project in that act to ensure those facilities are built with American-made steel, to the extent practicable. The Public Entity shall

comply with this requirement, and shall furnish any documentation pursuant thereto reasonably requested by the State Entity.

NONE

[THE REMAINING PORTION OF THIS PAGE WAS INTENTIONALLY LEFT BLANK]

**IN TESTIMONY HEREOF,** the Public Entity and the State Entity have executed this General Obligation Bond Proceeds Grant Agreement End Grant for the City of Plymouth Sanitary Sewer System Improvement Project under the 2023 Municipal Publicly Owned Infrastructure Inflow and Infiltration Grant Program on the day and date indicated immediately below their respective signatures.

**PUBLIC ENTITY:**

CITY OF PLYMOUTH,
a Minnesota Municipal Corporation

By: _____

Its: Jeffry Wosje, Mayor

Dated: _____, _____

And: _____

Its: Dave Callister, City Manager

Dated: _____, _____

**STATE ENTITY:**

METROPOLITAN COUNCIL,

By: _____
AUTHORIZED SIGNER NAME

Its: Regional Administrator, successor, or delegate

Dated: _____, 2026_

**Attachment I to Grant Agreement**
(Declaration requirement partially waived – See attached MMB waiver letter and Attachment I-A Certification Form)

**State of Minnesota**
**General Obligation Bond Financed**
**DECLARATION**

The undersigned has the following interest in the real property located in the County of _____, State of Minnesota that is legally described in **Exhibit A** attached and all facilities situated thereon (collectively, the "Restricted Property"):

*(Check the appropriate box.)*

☐ a fee simple title,

☐ a lease, or

☐ an easement,

and as owner of such fee title, lease or easement, does hereby declare that such interest in the Restricted Property is hereby made subject to the following restrictions and encumbrances:

A. The Restricted Property is bond financed property within the meaning of Minn. Stat. § 16A.695, is subject to the encumbrance created and requirements imposed by such statute, and cannot be sold, mortgaged, encumbered or otherwise disposed of without the approval of the Commissioner of Minnesota Management and Budget, which approval must be evidenced by a written statement signed by said commissioner and attached to the deed, mortgage, encumbrance or instrument used to sell or otherwise dispose of the Restricted Property; and

B. The Restricted Property is subject to all of the terms, conditions, provisions, and limitations contained in that certain _____[*Insert title of the general obligation grant agreement*]____ between _____ and _____, dated _____, ____.

The Restricted Property shall remain subject to this State of Minnesota General Obligation Bond Financed Declaration for 125% of the useful life of the Restricted Property or until the Restricted Property is sold with the written approval of the Commissioner of Minnesota Management and Budget, at which time it shall be released therefrom by way of a written release in recordable form signed by both the Commissioner of __[*Insert the name of the State Entity that provided the grant*] and the Commissioner of Minnesota Management and Budget, and such written release is recorded in the real estate records relating to the Restricted Property. This Declaration may not be terminated, amended, or in any way modified without the specific written consent of the Commissioner of Minnesota Management and Budget.

(SIGNATURE BLOCK, ACKNOWLEDGMENTS, AND STATEMENT AS TO WHOM IT WAS DRAFTED BY.)

_____, a
_____ *[Public Entity],*

By: _____
Title: _____
Dated: _____, 20___

By: _____
Title: _____
Dated: _____, 20___

STATE OF MINNESOTA )
) ss
COUNTY OF _____ )

The foregoing instrument was acknowledged before me this _____ day of_____, 2026, by [name of first signatory], the [title of first signatory] and _[name of second signatory], the [title of second signatory], respectively, of the _____, a [insert name and description of the entity receiving the grant].

_____
Notary Public

**Exhibit A to Declaration**
**LEGAL DESCRIPTION OF RESTRICTED PROPERTY**

**Attachment II to Grant Agreement**
**LEGAL DESCRIPTION OF REAL PROPERTY**

(For projects for which a Certification is being submitted, use the description and/or maps attached to the Certification submitted.)

**Attachment III to Grant Agreement**
**SOURCE AND USE OF FUNDS FOR THE PROJECT**

| Source of Funds | | Use of Funds | |
|---|---|---|---|
| **Identify Source of Funds** | **Amount** | **Identify Items** | **Amount** |
| | | | |
| **State G.O. Funds** | | **Ownership Acquisition** | |
| Program Grant | $365,751.00 | **and Other Items Paid for** | |
| | | **with Program Grant Funds** | |
| **Other State Funds** | | Purchase of Ownership | $ |
| | $ | Interest | |
| | $ | Other Items of a Capital | |
| | $ | Nature | |
| Subtotal | | Sanitary Sewer System | $ |
| | | Improvement | $365,751.00 |
| **Matching Funds** | | | $ |
| | $ | Subtotal | $ |
| | $ | | |
| Subtotal | $ | **Items Paid for with** | |
| | | **Non-Program Grant Funds** | |
| **Other Public Entity Funds** | | Public Entity or Other | $2,002,375.00 |
| Public Entity Funds | $2,002,375.00 | State Funds | $ |
| | $ | | $ |
| Subtotal | | Subtotal | $ |
| | | | |
| **Loans** | | | |
| | $ | | |
| | $ | | |
| Subtotal | $ | | |
| | | | |
| **Other Funds** | | | |
| | $ | | |
| | $ | | |
| Subtotal | $ | | - |
| | | | |
| **Prepaid Project Expenses** | | | |
| | $ | | |
| | $ | | |
| Subtotal | $ | | |
| | | | |
| **TOTAL FUNDS** | **$2,368,126.00** | **TOTAL PROJECT COSTS** | **$2,368,126.00** |

**Attachment IV to Grant Agreement**
**GRANT APPLICATION**

**See attached grant application**

**THE FOLLOWING PAGES INCLUDE ALL REQUIRED ATTACHMENTS TO THE GRANT AGREEMENT**

MANAGEMENT AND BUDGET

September 15, 2023

Matt Gsellmeier
MCES Budget Manager
Metropolitan Council
390 Robert St N
St. Paul, MN 55101

Via email: Matthew.Gsellmeier@metc.state.mn.us

Re: Waiver of Real Property Declaration – 2023 Metropolitan Cities Inflow and Infiltration Grants

Dear Mr. Gsellmeier:

I have reviewed your letter dated September 13, 2023 requesting a waiver pursuant to Section 7.02(b) of the Fourth Order Amending Order of Commissioner of Finance dated July 30, 2012 (the "Commissioner's Order") of the requirement that a real property declaration be recorded in connection with grants to metropolitan-area cities to address inflow and infiltration into local sanitary sewer collection systems from the Metropolitan Council appropriation in Laws 2023, chapter 72, article 1, section 17, subdivision 2.

In response to your request, I waive the requirement that a declaration be recorded for the portion of such projects which lies entirely within public road, street and highway rights-of-way and utility easements. However, a declaration will need to be executed and recorded for any portion of a project which is on land outside of such areas.

Please note that this letter only waives the requirement that a declaration be recorded. The property will remain bond-financed property and subject to all the other requirements of Minn. Stat. Sec. 16A.695 and the Commissioner's Order.

This waiver is conditional upon our receiving a signed copy of the bond-financed property Certification in the form which the Metropolitan Council has been using for its grants from prior I&I appropriations in which each grantee that receives a grant from this program acknowledges that the project property is bond-financed property and thus is subject to all the other requirements of Minn. Stat. Sec. 16A.695 and the Commissioner's Order.

Sincerely,

Erin M. Campbell

Erin Campbell
Commissioner

cc: Roger Behrens, MMB
Ned Smith, MCES Pretreatment and Finance Director
Dan Abelson, METC Associate General Counsel

400 Centennial Building • 658 Cedar Street • St. Paul, Minnesota 55155
Voice: (651) 201-8000 • Fax: (651) 296-8685 • TTY: 1-800-627-3529
An Equal Opportunity Employer

# Metropolitan Council Environmental Services

## 2023 II Grant Program

## Grant Application Form

NOTICE TO APPLICANTS: Submission of this application form confirms your citys intention to participate in the Metropolitan Council Environmental Services (MCES) 2024 State Bond Fund Municipal I/I Grant program (Grantee Program).

Applicants must review the Grantee Program Guidelines, along with the draft agreement that must be entered with the Metropolitan Council, can be found at the following link:

*http://www.metrocouncil.org/Wastewater-Water/Funding-Finance/Available-Funding-Grants.aspx*

Submission of all information requested herein is mandatory and becomes the basis for determining your city's Preliminary Minimum Allocation (PMA) and an estimated Final Reimbursement Amount (FRA) that will accompany the Letter of Intent all qualifying applicants will receive.

Grant agreements will be sent for signature simultaneously for all participants subsequent to receipt and review of all project information that will form each participant's final PMA and FRA.

City Name: Plymouth

City Contact Info: 3400 Plymouth Blvd.

Plymouth, MN 55447-1448

Application Submitted by: Kirill Maloylo

Application Email Address: kmaloylo@plymouthmn.gov

Application Submission date: January 11, 2024

**Estimated Project Work Description**

The city will be doing work to reduce inflow and infiltration under three separate projects.
Two of these initiatives focus on lining existing sanitary sewer pipes by cleaning them and applying a cured-in-place pipe liner.
The anticipated cost for these two projects is estimated at $1,944,000.
The third project is dedicated to preventing inflow and infiltration in Manholes and Castings, with an estimated cost of $120,000

| **Your Estimated Eligible I/I Costs:** | Project Costs | | Project Costs Covered | | Grant Eligible |
|---|---|---|---|---|---|
| Pipe Lining and Replacement | $1,944,000 | x 75% Covered | $1,458,000 | x 50 %Grant Eligible | $729,000 |
| Pipe Joint Sealing and Chimney Seals | $0 | x 75 %Covered | $0 | x 100 %Grant Eligible | $0 |
| Manholes - Lining, Replacement | $0 | x 75 %Covered | $0 | x 50 %Grant Eligible | $0 |
| Manholes Sealing joints, casting, covers | $120,000 | x 75 %Covered | $90,000 | x 100 %Grant Eligible | $90,000 |
| Flood Mitigation | $0 | x 75 %Covered | $0 | x 10 %Grant Eligible | $0 |
| Cross Connection Elimination | $0 | x 75 %Covered | $0 | x 100 %Grant Eligible | $0 |
| Repair or Replace Lateral Tee, Wye, or Tap Connections | $0 | x 75 %Covered | $0 | x 100 %Grant Eligible | $0 |
| | **$2,064,000** | | **$1,548,000** | | **$819,000** |

**Non-Eligible I&I Work:**

- Studies, investigations, or inspections
- Engineering costs
- Any improvements to privately owned infrastructure

**Important Dates to Remember:**

**Eligible Work Dates**

| | |
|---|---|
| Start Date for Eligible Project Work | January 1, 2024 |
| End Date for Eligible Project Work | December 31, 2025 |

**Program Dates**

| | |
|---|---|
| Notice of approved grant program guidelines to cities, request applications | December 19, 2023 |
| Grant Application due from cities | January 26, 2024 |
| MCES sends Letter of Intent to program participants | February 29, 2024 |
| Cities provide descriptions and pay claims for completed projects | March 31, 2026 |
| MCES makes FRA determination, distributes grant agreements | May 1, 2026 |

**Questions may be directed to the MCES I/I Grant Program Administrator:**

Matt Gsellmeier, MCES I/I Grant Administrator
390 Robert Street North
St. Paul, MN 55101
17633670264
matthew.gsellmeier@metc.state.mn.us

# 2023 II GRANT PROGRAM COST VERIFICATION
## FINAL COST INFORMATION FOR COMPLETED WORK

Completion of this form and submission of required attachments is the basis for entering into agreement with the Metropolitan Council on the 2023 II Grant Program. This form and its attachments verify that the community has finished I/I reduction projects, with costs eligible for reimbursement under the 2023 II Grant Program. Please send the completed form and required attachments to (electronic submission preferred):

**Mail:** Matthew Gsellmeier, MCES Finance and Revenue, 390 N. Robert Street St. Paul, MN 55101
**Email:** Matthew.Gsellmeier@metc.state.mn.us

**Required Attachments:**
Please attach and return the following items to Met Council by December 31, 2025

1. The Cost Verification Form **(This Form)**
2. One of the following that applies to your city's property situation:
   - o Attachment 1 to Grant Agreement – DECLARATION of Real Property, and
     Attachment II to Grant Agreement – Legal Description of Real Property, OR
   - o Attachment 1-A – CERTIFICATION pursuant to Waiver of Real Property Declaration for projects located under any right of way, and
     Exhibit A – LEGAL DESCRIPTION, NARRATIVE DESCRIPTION, OR MAP OF RESTRICTED PROPERTY
3. A city resolution authorizing application and execution of the grant agreement
4. A detailed breakdown of actual expenditures that tie-out to the project costs cited in the Cost Verification Form
   - o MCES may request additional documentation to verify expenditures.
5. Description of work completed.
6. Invoices or other documents that substantiate the cost of work completed.

**Required Cost Verification Information:**

| | |
|---|---|
| **City:** | Plymouth |
| **County:** | Hennepin |
| **City Official/Title:** | City Engineer / Deputy Public Works Director |
| **Phone#:** | 763-509-5500 |
| **Project Start Date:** | May 1, 2024 |
| **Project End Date:** | December 31, 2025 |

**Were projects completed between January 1, 2024 and December 31, 2025 (Y/N):** Y

In the space provided on the next page, please enter a summary of your eligible I/I reduction project(s) and costs. As a reminder, the following work is considered non-eligible under the I/I program:

- Studies, investigations, or inspections
- Any improvement to privately owned infrastructure

**Enter a Summary of the Project(s) and Costs:**

The city completed work during the grant period to reduce inflow and infiltration under four separate projects. The 2024 Sewer Lining and Maintenance Project resulted in the replacement and repair of three major trunk sewer crossings beneath I-494 via slip lining and horizontal directional boring. The 2025 Sewer Lining and Maintenance Project included lining of approximately 1,200 ft of 27" sanitary sewer trunk main. In addition to the trunk sewer pipe lining, this project included full manhole lining of 15 trunk manhouses. The 2024 Manhole Sealing project included leak sealing of 68 manholes and the 2025 Manhole Sealing project included leak sealing of 28 manholes for I&I reduction.

**Enter in column A the eligible I/I costs your city incurred between January 1, 2024 and December 31, 2025:**

| Type of work: | (A) Total Project Costs: | % Covered | (B) Covered Project Costs: | (C) %Eligible for funding | (D)Amount Eligible For Grant Funding |
|---|---|---|---|---|---|
| **1. Pipe lining and replacement:** | $2,142,650 | x 75% = | $1,606,988 | x 50% = | $803,494 |
| **2. Pipe joint sealing and chimney seals** | $0 | x 75% = | $0 | x 100% = | $0 |
| **3. Manholes - Lining, replacement** | $115,531 | x 75% = | $86,648 | x 50% = | $43,324 |
| **4. Manhole sealing joints, castings, covers** | $109,945 | x 75% = | $82,459 | x 100% = | $82,459 |
| **5. Flood Mitigation** | $0 | x 75% = | $0 | x 10% = | $0 |
| **6. Cross Connection Elimination** | $0 | x 75% = | $0 | x 100% = | $0 |
| **7. Repair or Replace Lateral Tee, Wye, or Tap Connections** | $0 | x 75% = | $0 | x 100% = | $0 |
| **Total:** | **$2,368,126** | | **$1,776,095** | | **$929,277** |

Stantec

**City of Plymouth**
14900 23rd Avenue North
Plymouth, MN 55447


**Client Project Number: SS259001**
**Payment Number: 1**

**Contract Number:** 193807442
**Pay Request Number:** 1

| Stantec Project Number | Project Description |
|---|---|
| 193807442 | 2025 Sanitary Sewer Lining and Maintenance Project |

| | |
|---|---|
| **Contractor:** Visu-Sewer, Inc.<br>W230 N4855 Betker Drive<br>Pewaukee, WI 53072 | **Up To Date:** 11/30/2025 |

**Contract Amount**

| | |
|---|---|
| Original Contract | $961,314.00 |
| Contract Changes | $0.00 |
| Revised Contract | $961,314.00 |

| Work Certified This Request | Work Certified To Date | Less Amount Retained | Less Previous Payments | Amount Paid This Request | Total Amount Paid To Date |
|---|---|---|---|---|---|
| $196,469.80 | $196,469.80 | $9,823.49 | $0.00 | $186,646.31 | $186,646.31 |
| | | Percent: Retained: 5% | | | Percent Complete: 20.44% |

I hereby certify that all items and amounts shown are correct for the work completed to date.
Contractor: Visu-Sewer, Inc.

Approved by: PJB
PETER J BAUMANN

Date: 12/5/25

The Work on this project and application has been reviewed and the amount shown is recommended for payment.
Stantec Engineer:

Approved by:
Marian Fajutag

Date: 12/08/2025

Approved for Payment by Owner: City of Plymouth

Approved by:

Date: 1/9/2025

PROJECT #: SS259001
PO #: 2025-1277
OKAY TO PAY

7532

| Payment Summary | | | | |
|---|---|---|---|---|
| **No.** | **Up To Date** | **Work Certified Per Request** | **Amount Retained Per Request** | **Amount Paid Per Request** |
| 1 | 2025-11-30 | $196,469.80 | $9,823.49 | $186,646.31 |

| Funding Category Name | Work Certified to Date | Less Amount Retained | Less Previous Payments | Amount Paid this Request | Total Amount Paid to Date |
|---|---|---|---|---|---|
| 2025 Sanitary Sewer Lining and Maintenance Project | $196,469.80 | $9,823.49 | $0.00 | $186,646.31 | $186,646.31 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: MANHOLE REHABILITATION** | | | | | | | |
| 1 | MOBILIZATION | LS | $4,025.00 | 1 | 0.5 | $2,012.50 | 0.5 | $2,012.50 |
| 2 | TRAFFIC CONTROL | LS | $2,875.00 | 1 | 0.5 | $1,437.50 | 0.5 | $1,437.50 |
| 3 | MH REHAB JOINT GROUTING | GAL | $30.00 | 150 | 80 | $2,400.00 | 80 | $2,400.00 |
| 4 | REHAB SANITARY SEWER MH | LF | $412.00 | 330 | 198 | $81,576.00 | 198 | $81,576.00 |
| 5 | BENCH AND INVERT REPAIR | SF | $30.00 | 200 | 147.61 | $4,428.30 | 147.61 | $4,428.30 |
| | **PART 2: 27" SANITARY SEWER LINING – 494 CROSSING** | | | | | | | |
| 6 | MOBILIZATION | LS | $31,625.00 | 1 | 0.5 | $15,812.50 | 0.5 | $15,812.50 |
| 7 | TRAFFIC CONTROL | LS | $21,000.00 | 1 | 0.5 | $10,500.00 | 0.5 | $10,500.00 |
| 8 | BYPASS PUMPING | LS | $114,425.00 | 1 | 0.6 | $68,655.00 | 0.6 | $68,655.00 |
| 9 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 10 | TRAIL PROTECTION | LS | $10,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 11 | SEWER PIPE CLEANING | LF | $5.00 | 1200 | 1206 | $6,030.00 | 1206 | $6,030.00 |
| 12 | CCTV, INITIAL | LF | $3.00 | 1200 | 1206 | $3,618.00 | 1206 | $3,618.00 |
| 13 | CCTV, POST | LF | $2.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 14 | 27" SEWER REHABILIATION, CIPP | LF | $191.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 15 | 27" PRE-LINER | LF | $9.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 16 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 6 | 0 | $0.00 | 0 | $0.00 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **ALTERNATE 1: SANITARY SEWER LINING – UPRR CROSSING** | | | | | | | |
| 17 | MOBILIZATION | LS | $43,125.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 18 | TRAFFIC CONTROL | LS | $50,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 19 | BYPASS PUMPING | LS | $105,800.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 20 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 21 | SEWER PIPE CLEANING | LF | $10.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 22 | CCTV, INITIAL | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 23 | CCTV, POST | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 24 | 24" SEWER REHABILITATION, CIPP | LF | $225.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 25 | 24" PRE-LINER | LF | $8.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 26 | 36" SEWER REHABILIATION, CIPP | LF | $775.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 27 | 36" PRE-LINER | LF | $10.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 28 | SERVICE REINSTATEMENT | EA | $250.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| 29 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 3 | 0 | $0.00 | 0 | $0.00 |
| 30 | GROUT SERVICE CONNECTION | EA | $2,500.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| | | | | **PROJECT TOTALS:** | | | **$196,469.80** | **$196,469.80** |

| **Project Category Totals** | | |
|---|---|---|
| **Category** | **Amount This Request** | **Amount To Date** |
| PART 1: MANHOLE REHABILITATION | $91,854.30 | $91,854.30 |
| PART 2: 27" SANITARY SEWER LINING - 494 CROSSING | $104,615.50 | $104,615.50 |
| ALTERNATE NO. 1: SANITARY SEWER LINING - UPPER CROSSING | $0.00 | $0.00 |

| | |
|---|---|
| **Contract Total** | **$196,469.80** |

MANHOLE SEALING SUBTOTAL = $87,426.00
5% RETAINAGE STILL HELD = $4,371.30
APPLICABLE MANHOLE SEALING TOTAL = $83,054.70

Stantec

**City of Plymouth**
14900 23rd Avenue North
Plymouth, MN 55447


**Client Project Number: SS259001**
**Payment Number: 2**

**Contract Number:** 193807442
**Pay Request Number:** 2

| Stantec Project Number | Project Description |
|---|---|
| 193807442 | 2025 Sanitary Sewer Lining and Maintenance Project |

| | |
|---|---|
| **Contractor:** Visu-Sewer, Inc.<br>W230 N4855 Betker Drive<br>Pewaukee, WI 53072 | **Up To Date:** 12/31/2025 |

**Contract Amount**

| | |
|---|---|
| Original Contract | $961,314.00 |
| Contract Changes | $0.00 |
| Revised Contract | $961,314.00 |

| Work Certified This Request | Work Certified To Date | Less Amount Retained | Less Previous Payments | Amount Paid This Request | Total Amount Paid To Date |
|---|---|---|---|---|---|
| $346,723.98 | $543,193.78 | $27,159.69 | $186,646.31 | $329,387.78 | $516,034.09 |
| | | Percent: Retained: 5% | | | Percent Complete: 56.51% |

I hereby certify that all items and amounts shown are correct for the work completed to date.
Contractor: Visu-Sewer, Inc.

Approved by: PETER J BAUMANN Date: 1/12/26

The Work on this project and application has been reviewed and the amount shown is recommended for payment.
Stantec Engineer:

Approved by: Marian Fajutag Date: 1/13/2026

Approved for Payment by Owner: City of Plymouth

Approved by: Date: 1/22/2026

PROJECT #: SS259001
PO #: 2025-1277
OKAY TO PAY

7532

| Payment Summary | | | | |
|---|---|---|---|---|
| **No.** | **Up To Date** | **Work Certified Per Request** | **Amount Retained Per Request** | **Amount Paid Per Request** |
| 1 | 2025-11-30 | $196,469.80 | $9,823.49 | $186,646.31 |
| 2 | 2025-12-31 | $346,723.98 | $17,336.20 | $329,387.78 |

| Funding Category Name | Work Certified to Date | Less Amount Retained | Less Previous Payments | Amount Paid this Request | Total Amount Paid to Date |
|---|---|---|---|---|---|
| 2025 Sanitary Sewer Lining and Maintenance Project | $543,193.78 | $27,159.69 | $186,646.31 | $329,387.78 | $516,034.09 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: MANHOLE REHABILITATION** | | | | | | | |
| 1 | MOBILIZATION | LS | $4,025.00 | 1 | 0 | $0.00 | 0.5 | $2,012.50 |
| 2 | TRAFFIC CONTROL | LS | $2,875.00 | 1 | 0 | $0.00 | 0.5 | $1,437.50 |
| 3 | MH REHAB JOINT GROUTING | GAL | $30.00 | 150 | 30 | $900.00 | 110 | $3,300.00 |
| 4 | REHAB SANITARY SEWER MH | LF | $412.00 | 330 | 80.79 | $33,285.48 | 278.79 | $114,861.48 |
| 5 | BENCH AND INVERT REPAIR | SF | $30.00 | 200 | 69.1 | $2,073.00 | 216.71 | $6,501.30 |
| | **PART 2: 27" SANITARY SEWER LINING – 494 CROSSING** | | | | | | | |
| 6 | MOBILIZATION | LS | $31,625.00 | 1 | 0.5 | $15,812.50 | 1 | $31,625.00 |
| 7 | TRAFFIC CONTROL | LS | $21,000.00 | 1 | 0.5 | $10,500.00 | 1 | $21,000.00 |
| 8 | BYPASS PUMPING | LS | $114,425.00 | 1 | 0.4 | $45,770.00 | 1 | $114,425.00 |
| 9 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0.25 | $625.00 | 0.25 | $625.00 |
| 10 | TRAIL PROTECTION | LS | $10,000.00 | 1 | 0.5 | $5,000.00 | 0.5 | $5,000.00 |
| 11 | SEWER PIPE CLEANING | LF | $5.00 | 1200 | 0 | $0.00 | 1206 | $6,030.00 |
| 12 | CCTV, INITIAL | LF | $3.00 | 1200 | 0 | $0.00 | 1206 | $3,618.00 |
| 13 | CCTV, POST | LF | $2.00 | 1200 | 1206 | $2,412.00 | 1206 | $2,412.00 |
| 14 | 27" SEWER REHABILIATION, CIPP | LF | $191.00 | 1200 | 1206 | $230,346.00 | 1206 | $230,346.00 |
| 15 | 27" PRE-LINER | LF | $9.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 16 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 6 | 0 | $0.00 | 0 | $0.00 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **ALTERNATE 1: SANITARY SEWER LINING – UPRR CROSSING** | | | | | | | |
| 17 | MOBILIZATION | LS | $43,125.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 18 | TRAFFIC CONTROL | LS | $50,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 19 | BYPASS PUMPING | LS | $105,800.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 20 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 21 | SEWER PIPE CLEANING | LF | $10.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 22 | CCTV, INITIAL | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 23 | CCTV, POST | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 24 | 24" SEWER REHABILITATION, CIPP | LF | $225.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 25 | 24" PRE-LINER | LF | $8.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 26 | 36" SEWER REHABILIATION, CIPP | LF | $775.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 27 | 36" PRE-LINER | LF | $10.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 28 | SERVICE REINSTATEMENT | EA | $250.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| 29 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 3 | 0 | $0.00 | 0 | $0.00 |
| 30 | GROUT SERVICE CONNECTION | EA | $2,500.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| | | | | **PROJECT TOTALS:** | | **$346,723.98** | | **$543,193.78** |

| **Project Category Totals** | | |
|---|---|---|
| **Category** | **Amount This Request** | **Amount To Date** |
| ALTERNATE NO. 1: SANITARY SEWER LINING - UPPER CROSSING | $0.00 | $0.00 |
| PART 1: MANHOLE REHABILITATION | $36,258.48 | $128,112.78 |
| PART 2: 27" SANITARY SEWER LINING - 494 CROSSING | $310,465.50 | $415,081.00 |

| | |
|---|---|
| **Contract Total** | **$543,193.78** |

MANHOLE SEALING SUBTOTAL = $34,185.48
5% RETAINAGE STILL HELD = $1,709.27
APPLICABLE MANHOLE SEALING TOTAL = $32,476.21

EverLast Rehab

# INVOICE # 24055

July 3, 2024

Send Payment to:
2063 120TH Street
Milltown, WI 54858

City of Plymouth, MN
Attn: Tim Przybylski
3400 Plymouth Boulevard
Plymouth, MN 55447

BALANCE DUE
Upon Receipt
$31,850.00

## Notes

Project Location- Plymouth, MN - 2024 Manhole Infiltration Sealing

Completion Date- **Project is not completed as of yet. 33 Manholes remain to be completed**

| Item / Item Description | Qty / Hr Rate | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee | 1 | $875.00 | $875.00 |
| Seal Manhole Infiltration | 35 | $885.00 | $30,975.00 |
| | | | |
| | | Subtotal | $31,850.00 |
| | | Tax - 0% | $0.00 |
| | | TOTAL | $31,850.00 |

APPLICABLE MANHOLE SEALING TOTAL = $31,850.00

PO # 2024-1190

Tim Przybylski #2771
8/1/24

EverLast Rehab
INVOICE # 24131

October 30, 2024

Send Payment to:
2063 120TH Street
Milltown, WI 54858

City of Plymouth, MN
Attn: Tim Przybylski
3400 Plymouth Boulevard
Plymouth, MN 55447

BALANCE DUE
Upon Receipt
$30,080.00

Notes

Project Location- Plymouth, MN - 2024 Manhole Infiltration Sealing

Completion Date- October 23, 2024

**Final Project Invoice - First Invoice was EverLast Invoice #24055**

| Item / Item Description | Qty / Hr Rate | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee | 1 | $875.00 | $875.00 |
| Seal Manhole Infiltration | 33 | $885.00 | $29,205.00 |
| | | | |
| | | Subtotal | $30,080.00 |
| | | Tax - 0% | $0.00 |
| | | TOTAL | $30,080.00 |

APPLICABLE MANHOLE SEALING TOTAL = $30,080.00

Po # 2024-1581
Tim Przybylski #2771
11/20/24

EverLast Rehab

# INVOICE # 25127

September 5, 2025

Send Payment to:
2063 120TH Street
Milltown, WI 54858

**City of Plymouth, MN**
**Attn: Tim Przybylski**
14900 23rd Avenue North
Plymouth, MN 55447

**BALANCE DUE**
Upon Receipt
**$19,840.00**

Notes

Project Location- Plymouth, MN (12 Locations)

Completion Date- Infiltration Sealing (Estimate #25071) completed as of 8/27/2025

**Structure #2718 removed from the list to be completed**

| Item / Item Description | Quantity | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee | 1 | $1,300.00 | $1,300.00 |
| Leak Seal & Repair | 12 | $1,545.00 | $18,540.00 |
| | | | |
| | | Subtotal | $19,840.00 |
| | | Tax - 0% | $0.00 |
| | | TOTAL | $19,840.00 |

APPLICABLE MANHOLE SEALING TOTAL = $19,840.00

PO # 2025-943
Tim Pruyn #2771
9/22/25

EverLast Rehab
INVOICE # 25146

September 29, 2025

Send Payment to:
2063 120TH Street
Milltown, WI 54858

City of Plymouth, MN
Attn: Tim Przybylski
14900 23rd Avenue North
Plymouth, MN 55447

BALANCE DUE
Upon Receipt
$7,650.00

Notes

Project Location- Plymouth, MN

Completion Date-

**SMH 9099 & 2693 Remain to be completed**

**Other half of mobilization fee to be billed upon completion**

| Item / Item Description | Quantity | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee (Partial) | 1 | $600.00 | $600.00 |
| SMH 6979 Invert Repair | 1 | $1,600.00 | $1,600.00 |
| SMH 6979 Leak Seal & Repair | 1 | $1,600.00 | $1,600.00 |
| SMH 3084 Invert Repair | 1 | $1,300.00 | $1,300.00 |
| SMH 6039 Invert Repair | 1 | $2,550.00 | $2,550.00 |
| | | | |
| PO# 2025- 998 | | Subtotal | $7,650.00 |
| Tim Przyb # 2771 | | Tax - 0% | $0.00 |
| 10-13-25 | | TOTAL | $7,650.00 |

APPLICABLE MANHOLE SEALING TOTAL = $1,600.00

EverLast Rehab

INVOICE # 25159

October 3, 2025

Send Payment to:
2063 120TH Street
Milltown, WI 54858

| City of Plymouth, MN<br>Attn: Tim Przybylski<br>14900 23rd Avenue North<br>Plymouth, MN 55447 | BALANCE DUE<br>Upon Receipt<br>$22,130.00 |
|---|---|

Notes

Project Location- Plymouth, MN

Completion Date- Project not completed

**Additional Structures added to the infiltration list.**

**Final structure to be billed with remaining invert repair work.**

| Item / Item Description | Quantity | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee (Reduced) | 1 | $500.00 | $500.00 |
| Leak Seal & Repair | 14 | $1,545.00 | $21,630.00 |
| | | | |
| | | Subtotal | $22,130.00 |
| | | Tax - 0% | $0.00 |
| | | TOTAL | $22,130.00 |

APPLICABLE MANHOLE SEALING TOTAL = $22,130.00

Tim Pmyh #2771
10/20/25

PO# - 2025 - 1065

EverLast Rehab

INVOICE # 25171

October 24, 2025

Send Payment to:
2063 120TH Street
Milltown, WI 54858

**City of Plymouth, MN**
**Attn: Tim Przybylski**
14900 23rd Avenue North
Plymouth, MN 55447

**BALANCE DUE**
Upon Receipt
**$10,045.00**

Notes

Project Location- Plymouth, MN

Completion Date- October 23, 2025

**Final Invoice - All Work Completed**

| Item / Item Description | Quantity | Unit Cost | Total |
|---|---|---|---|
| Mobilization Fee (Remaining Partial) | 1 | $600.00 | $600.00 |
| Leak Seal & Repair - Additional Structure #14 | 1 | $1,545.00 | $1,545.00 |
| SMH 9099 Invert Repair | 1 | $2,450.00 | $2,450.00 |
| Leak Seal & Repair SMH 9099 | 1 | $1,300.00 | $1,300.00 |
| SMH 2693 Invert Repair | 1 | $2,550.00 | $2,550.00 |
| Adjustment Ring Repair & Seal - Flex Seal Install | 2 | $800.00 | $1,600.00 |
| | | Subtotal | $10,045.00 |
| | | Tax - 0% | $0.00 |
| | | TOTAL | $10,045.00 |

Po# 2025-1091
Tim Pursch #2771
10/30/25

APPLICABLE MANHOLE SEALING TOTAL = $4,445.00

# 2024 SEWER LINING AND MAINTENANCE PROJECT CHANGE ORDER SUPPORTING DOCUMENTS

Stantec

| | | | |
|---|---|---|---|
| Owner: | City of Plymouth, 14900 23rd Ave. N., Plymouth, MN 55447 | Date: | December 11, 2024 |
| For Period: | 10/1/2024 to 11/19/2024 | Request No: | 1 |
| Contractor: | Minger Construction Co., Inc., 620 Corporate Dr., Jordan, MN 55352 | | |

**CONTRACTOR'S REQUEST FOR PAYMENT**

2024 SANITARY SEWER LINING AND MAINTENANCE PROJECT

STANTEC PROJECT NO. 193806834

SUMMARY

| | | | | |
|---|---|---|---|---|
| 1 | Original Contract Amount | | | $ 2,295,299.00 |
| 2 | Change Order - Addition | | $ 9,176.07 | |
| 3 | Change Order - Deduction | | $ 827,025.00 | |
| 4 | Revised Contract Amount | | | $ 1,477,450.07 |
| 5 | Value Completed to Date | | | $ 741,284.67 |
| 6 | Material on Hand | | | $ 0.00 |
| 7 | Amount Earned | | | $ 741,284.67 |
| 8 | Less Retainage 5% | | | $ 37,064.23 |
| 9 | Subtotal | | | $ 704,220.44 |
| 10 | Less Amount Paid Previously | | | $ 0.00 |
| 11 | Liquidated damages - | | | $ 0.00 |
| 12 | AMOUNT DUE THIS REQUEST FOR PAYMENT NO. | 1 | | $ 704,220.44 |

AMOUNT PAID THIS INVOICE APPLICABLE TO SEWER LINING AND MAINTENANCE, 5% RETAINGE HELD

Recommended for Approval by:
**STANTEC**

Morgan Sewell

Approved by Contractor:
**MINGER CONSTRUCTION CO., INC.**

Tom Schmitz

Approved by Owner:
**CITY OF PLYMOUTH**

7532

PO: 2024-1300; OKAY TO PAY

Specified Contract Completion Date:
11/19/2024

Date: 12/27/2024

| No. | Item | Unit | Contract Quantity | Unit Price | Current Quantity | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|
| | **PART 1: PRUDENTIAL FINANCIAL** | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 65000.00 | | | 0.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 5000.00 | | | 0.00 |
| 3 | BYPASS PUMPING | LS | 1 | 100.00 | | | 0.00 |
| 4 | ABANDON 10" SEWER PIPE | LF | 598 | 9.00 | | | 0.00 |
| 5 | REMOVE 10" SEWER PIPE | LF | 94 | 65.00 | | | 0.00 |
| 6 | ABANDON MANHOLE | EA | 1 | 6000.00 | | | 0.00 |
| 7 | REMOVE MANHOLE | EA | 1 | 8000.00 | | | 0.00 |
| 8 | SALVAGE MANHOLE | EA | 1 | 4000.00 | | | 0.00 |
| 9 | SAWCUT BITUMINOUS PAVEMENT | LF | 55 | 2.10 | | | 0.00 |
| 10 | REMOVE BITUMINOUS PAVEMENT | SY | 130 | 9.00 | | | 0.00 |
| 11 | REMOVE CURB AND GUTTER | LF | 95 | 7.00 | | | 0.00 |
| 12 | COMMON EXCAVATION (EV) | CY | 50 | 42.00 | | | 0.00 |
| 13 | JACKING AND RECEIVING PIT | EA | 2 | 85000.00 | | | 0.00 |
| 14 | 24" STEEL CASING PIPE (JACKED) | LF | 520 | 490.00 | | | 0.00 |
| 15 | 10" PVC C900 DR-18 SEWER PIPE | LF | 69 | 325.00 | | | 0.00 |
| 16 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | 530 | 150.00 | | | 0.00 |
| 17 | INSTALL SANITARY MANHOLE | EA | 2 | 10000.00 | | | 0.00 |
| 18 | SANITARY MANHOLE OVERDEPTH | LF | 29 | 225.00 | | | 0.00 |
| 19 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 6000.00 | | | 0.00 |
| 20 | IMPROVED PIPE FOUNDATION | LF | 40 | 8.00 | | | 0.00 |
| 21 | GEOTEXTILE FABRIC TYPE V | SY | 130 | 3.00 | | | 0.00 |
| 22 | AGGREGATE BASE CLASS 5 | TN | 60 | 50.00 | | | 0.00 |
| 23 | CCTV INSPECTION | LF | 599 | 6.50 | | | 0.00 |
| 24 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | | 0.00 |
| 25 | TYPE SP 9.5 WEARING COURSE MIX (2,B) | TN | 35 | 210.00 | | | 0.00 |
| 26 | B612 CURB AND GUTTER | LF | 95 | 55.00 | | | 0.00 |
| 27 | BIO LOG, TYPE WOOD FIBER | LF | 1200 | 3.00 | | | 0.00 |
| 28 | CAT 25 EROSION CONTROL BLANKET | SY | 4000 | 2.00 | | | 0.00 |
| 29 | SEEDING | SY | 4000 | 0.85 | | | 0.00 |
| 30 | MNDOT 25-131 SEED | LB | 200 | 5.00 | | | 0.00 |
| 31 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | | 0.00 |
| 32 | TOPSOIL BORROW (LV) | CY | 70 | 35.00 | | | 0.00 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | | 0.00 |
| | **PART 3: AACRON** | | | | | | |
| 55 | MOBILIZATION | LS | 1 | 65000.00 | 1 | 1 | 65,000.00 |
| 56 | TRAFFIC CONTROL | LS | 1 | 2500.00 | 1 | 1 | 2,500.00 |
| 57 | BYPASS PUMPING | LS | 1 | 10000.00 | 1 | 1 | 10,000.00 |
| 58 | CLEAR AND GRUB | EA | 4 | 500.00 | 4 | 4 | 2,000.00 |
| 59 | TREE TRIMMING | HR | 5 | 350.00 | | | 0.00 |
| 60 | REMOVE STORM SEWER PIPE | LF | 40 | 65.00 | | | 0.00 |
| 61 | ABANDON 12" SEWER PIPE | LF | 303 | 10.00 | | | 0.00 |
| 62 | REMOVE 12" SANITARY PIPE | LF | 41 | 75.00 | 41 | 41 | 3,075.00 |
| 63 | REMOVE MANHOLE | EA | 2 | 2000.00 | 1 | 1 | 2,000.00 |
| 64 | SAWING BITUMINOUS PAVEMENT | LF | 80 | 2.10 | 83 | 83 | 174.30 |
| 65 | REMOVE BITUMINOUS PAVEMENT | SY | 220 | 9.00 | 218 | 218 | 1,962.00 |
| 66 | SALVAGE AND REINSTALL SIGN | EA | 1 | 350.00 | 1 | 1 | 350.00 |
| 67 | REMOVE CURB AND GUTTER | LF | 65 | 7.00 | 68.4 | 68.4 | 478.80 |
| 68 | COMMON EXCAVATION (EV) | CY | 70 | 42.00 | 70 | 70 | 2,940.00 |
| 69 | 15" RC STORM SEWER PIPE, CLASS 5 | LF | 40 | 120.00 | | | 0.00 |
| 70 | CONNECT TO EXISTING STORM SEWER PIPE | EA | 1 | 7500.00 | | | 0.00 |
| 71 | CONNECT TO EXISTING STORM SEWER MANHOLE | EA | 1 | 1800.00 | | | 0.00 |
| 72 | JACKING AND RECEIVING PIT | EA | 2 | 80000.00 | 2 | 2 | 160,000.00 |
| 73 | 30" STEEL CASING PIPE (JACKED) | LF | 285 | 1100.00 | 277 | 277 | 304,700.00 |
| 74 | 18" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA -LOK | LF | 295 | 170.00 | 295 | 295 | 50,150.00 |
| 75 | 18" PVC C900 DR-18 SEWER PIPE | LF | 51 | 600.00 | 83 | 83 | 49,800.00 |
| 76 | IMPROVED PIPE FOUNDATION | LF | 100 | 8.00 | | | 0.00 |
| 77 | INSTALL SANITARY MANHOLE | EA | 5 | 10000.00 | 4 | 4 | 40,000.00 |
| 78 | SANITARY MANHOLE OVERDEPTH | LF | 73 | 225.00 | 57.4 | 57.4 | 12,915.00 |
| 79 | CONNECT TO EXISTING SANITARY PIPE | EA | 3 | 1500.00 | 2 | 2 | 3,000.00 |
| 80 | GEOTEXTILE FABRIC TYPE V | SY | 220 | 3.00 | 200 | 200 | 600.00 |

| No. | Item | Unit | Contract Quantity | Unit Price | Current Quantity | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|
| 81 | AGGREGATE BASE CLASS 5 | TN | 90 | 50.00 | 65 | 65 | 3,250.00 |
| 82 | CCTV INSPECTION | LF | 346 | 10.00 | | | 0.00 |
| 83 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | 6 | 6 | 1,110.00 |
| 84 | TYPE SP 9.5 WEARING COURSE MIX (2,B) (PATCHING) | TN | 50 | 195.00 | 49.7 | 49.7 | 9,691.50 |
| 85 | B612 CURB AND GUTTER | LF | 65 | 55.00 | 68.4 | 68.4 | 3,762.00 |
| 86 | BIO LOG, TYPE WOOD FIBER | LF | 700 | 3.00 | 600 | 600 | 1,800.00 |
| 87 | INLET PROTECTION | EA | 4 | 150.00 | 4 | 4 | 600.00 |
| 88 | CAT 25 EROSION CONTROL BLANKET | SY | 1200 | 2.00 | | | 0.00 |
| 89 | SEEDING | SY | 1200 | 0.50 | | | 0.00 |
| 90 | MNDOT 25-131 SEED | LB | 55 | 5.00 | | | 0.00 |
| 91 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | | 0.00 |
| 92 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | | | 0.00 |
| | TOTAL PART 3: AACRON | | | | | | 731,858.60 |
| | **CHANGE ORDER NO. 2** | | | | | | |
| 1 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | -530 | 150.00 | | | 0.00 |
| 2 | 10" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA-LOK | LF | 530 | 107.00 | | | 0.00 |
| 3 | MN BOND ISSUING FEE | LS | 1 | 250.00 | 1 | 1 | 250.00 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | | 250.00 |
| | **CHANGE ORDER NO. 3** | | | | | | |
| 1 | MINGER DELAY - WATERMAIN ISOLATION DELAY INCLUDES | LS | 1 | 3311.60 | 1 | 1 | 3,311.60 |
| 2 | REPAIR 16' WATERMAIN INCLUDES LABOR AND EQUIPMENT | LS | 1 | 5864.47 | 1 | 1 | 5,864.47 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | | 9,176.07 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | | 0.00 |
| | TOTAL PART 3: AACRON | | | | | | 731,858.60 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | | 250.00 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | | 9,176.07 |
| | **WORK COMPLETED TO DATE:** | | | | | | **741,284.67** |

| | | | |
|---|---|---|---|
| Owner: | City of Plymouth, 14900 23rd Ave. N., Plymouth, MN 55447 | Date: | April 24, 2025 |
| For Period: | 11/20/2024 to 4/23/2025 | Request No: | 2 |
| Contractor: | Minger Construction Co., Inc., 620 Corporate Dr., Jordan, MN 55352 | | |

**CONTRACTOR'S REQUEST FOR PAYMENT**
2024 SANITARY SEWER LINING AND MAINTENANCE PROJECT
STANTEC PROJECT NO. 193806834

SUMMARY

| | | | | |
|---|---|---|---|---|
| 1 | Original Contract Amount | | | $ 2,295,299.00 |
| 2 | Change Order - Addition | | $ 323,984.07 | |
| 3 | Change Order - Deduction | | $ 827,025.00 | |
| 4 | Revised Contract Amount | | | $ 1,792,258.07 |
| 5 | Value Completed to Date | | | $ 1,068,948.17 |
| 6 | Material on Hand | | | $ 0.00 |
| 7 | Amount Earned to Date | | | $ 1,068,948.17 |
| 8 | Less Retainage 1 5% | | | $ 53,447.40 |
| 9 | Subtotal | | | $ 1,015,500.77 |
| 10 | Less Amount Paid Previously | | | $ 704,220.44 |
| 11 | Liquidated damages - | | | $ 0.00 |
| 12 | AMOUNT DUE THIS REQUEST FOR PAYMENT NO. | 2 | | $ 311,280.33 |

AMOUNT PAID THIS INVOICE APPLICABLE TO SEWER LINING AND MAINTENANCE, 5% RETAINGE HELD

Recommended for Approval by:
**STANTEC**

Morgan Sewell

Approved by Contractor:
**MINGER CONSTRUCTION CO., INC.**

Tom Schindler

Approved by Owner:
**CITY OF PLYMOUTH**

OKAY TO PAY - PO 2024-1300

Specified Contract Completion Date:
June 1, 2025

Date: 5/9/2025

| No. | Item | Unit | Contract Quantity | Unit Price | Quanitity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: PRUDENTIAL FINANCIAL** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 65000.00 | | $0.00 | | $0.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 5000.00 | | $0.00 | | $0.00 |
| 3 | BYPASS PUMPING | LS | 1 | 100.00 | | $0.00 | | $0.00 |
| 4 | ABANDON 10" SEWER PIPE | LF | 598 | 9.00 | | $0.00 | | $0.00 |
| 5 | REMOVE 10" SEWER PIPE | LF | 94 | 65.00 | | $0.00 | | $0.00 |
| 6 | ABANDON MANHOLE | EA | 1 | 6000.00 | | $0.00 | | $0.00 |
| 7 | REMOVE MANHOLE | EA | 1 | 8000.00 | | $0.00 | | $0.00 |
| 8 | SALVAGE MANHOLE | EA | 1 | 4000.00 | | $0.00 | | $0.00 |
| 9 | SAWCUT BITUMINOUS PAVEMENT | LF | 55 | 2.10 | | $0.00 | | $0.00 |
| 10 | REMOVE BITUMINOUS PAVEMENT | SY | 130 | 9.00 | | $0.00 | | $0.00 |
| 11 | REMOVE CURB AND GUTTER | LF | 95 | 7.00 | | $0.00 | | $0.00 |
| 12 | COMMON EXCAVATION (EV) | CY | 50 | 42.00 | | $0.00 | | $0.00 |
| 13 | JACKING AND RECEIVING PIT | EA | 2 | 85000.00 | | $0.00 | | $0.00 |
| 14 | 24" STEEL CASING PIPE (JACKED) | LF | 520 | 490.00 | | $0.00 | | $0.00 |
| 15 | 10" PVC C900 DR-18 SEWER PIPE | LF | 69 | 325.00 | | $0.00 | | $0.00 |
| 16 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | 530 | 150.00 | | $0.00 | | $0.00 |
| 17 | INSTALL SANITARY MANHOLE | EA | 2 | 10000.00 | | $0.00 | | $0.00 |
| 18 | SANITARY MANHOLE OVERDEPTH | LF | 29 | 225.00 | | $0.00 | | $0.00 |
| 19 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 6000.00 | | $0.00 | | $0.00 |
| 20 | IMPROVED PIPE FOUNDATION | LF | 40 | 8.00 | | $0.00 | | $0.00 |
| 21 | GEOTEXTILE FABRIC TYPE V | SY | 130 | 3.00 | | $0.00 | | $0.00 |
| 22 | AGGREGATE BASE CLASS 5 | TN | 60 | 50.00 | | $0.00 | | $0.00 |
| 23 | CCTV INSPECTION | LF | 599 | 6.50 | | $0.00 | | $0.00 |
| 24 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | | $0.00 |
| 25 | TYPE SP 9.5 WEARING COURSE MIX (2,B) | TN | 35 | 210.00 | | $0.00 | | $0.00 |
| 26 | B612 CURB AND GUTTER | LF | 95 | 55.00 | | $0.00 | | $0.00 |
| 27 | BIO LOG, TYPE WOOD FIBER | LF | 1200 | 3.00 | | $0.00 | | $0.00 |
| 28 | CAT 25 EROSION CONTROL BLANKET | SY | 4000 | 2.00 | | $0.00 | | $0.00 |
| 29 | SEEDING | SY | 4000 | 0.85 | | $0.00 | | $0.00 |
| 30 | MNDOT 25-131 SEED | LB | 200 | 5.00 | | $0.00 | | $0.00 |
| 31 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | $0.00 | | $0.00 |
| 32 | TOPSOIL BORROW (LV) | CY | 70 | 35.00 | | $0.00 | | $0.00 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | $0.00 | | $0.00 |
| | **PART 3: AACRON** | | | | | | | |
| 55 | MOBILIZATION | LS | 1 | 65000.00 | | $0.00 | 1 | $65,000.00 |
| 56 | TRAFFIC CONTROL | LS | 1 | 2500.00 | | $0.00 | 1 | $2,500.00 |
| 57 | BYPASS PUMPING | LS | 1 | 10000.00 | | $0.00 | 1 | $10,000.00 |
| 58 | CLEAR AND GRUB | EA | 4 | 500.00 | | $0.00 | 4 | $2,000.00 |
| 59 | TREE TRIMMING | HR | 5 | 350.00 | | $0.00 | 0 | $0.00 |
| 60 | REMOVE STORM SEWER PIPE | LF | 40 | 65.00 | | $0.00 | 0 | $0.00 |
| 61 | ABANDON 12" SEWER PIPE | LF | 303 | 10.00 | 303 | $3,030.00 | 303 | $3,030.00 |
| 62 | REMOVE 12" SANITARY PIPE | LF | 41 | 75.00 | | $0.00 | 41 | $3,075.00 |
| 63 | REMOVE MANHOLE | EA | 2 | 2000.00 | | $0.00 | 1 | $2,000.00 |
| 64 | SAWING BITUMINOUS PAVEMENT | LF | 80 | 2.10 | | $0.00 | 83 | $174.30 |
| 65 | REMOVE BITUMINOUS PAVEMENT | SY | 220 | 9.00 | | $0.00 | 218 | $1,962.00 |
| 66 | SALVAGE AND REINSTALL SIGN | EA | 1 | 350.00 | | $0.00 | 1 | $350.00 |
| 67 | REMOVE CURB AND GUTTER | LF | 65 | 7.00 | | $0.00 | 68.4 | $478.80 |
| 68 | COMMON EXCAVATION (EV) | CY | 70 | 42.00 | | $0.00 | 70 | $2,940.00 |
| 69 | 15" RC STORM SEWER PIPE, CLASS 5 | LF | 40 | 120.00 | | $0.00 | 0 | $0.00 |
| 70 | CONNECT TO EXISTING STORM SEWER PIPE | EA | 1 | 7500.00 | | $0.00 | 0 | $0.00 |
| 71 | CONNECT TO EXISTING STORM SEWER MANHOLE | EA | 1 | 1800.00 | | $0.00 | 0 | $0.00 |
| 72 | JACKING AND RECEIVING PIT | EA | 2 | 80000.00 | | $0.00 | 2 | $160,000.00 |
| 73 | 30" STEEL CASING PIPE (JACKED) | LF | 285 | 1100.00 | | $0.00 | 277 | $304,700.00 |
| 74 | 18" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA -LOK | LF | 295 | 170.00 | | $0.00 | 295 | $50,150.00 |
| 75 | 18" PVC C900 DR-18 SEWER PIPE | LF | 51 | 600.00 | | $0.00 | 83 | $49,800.00 |
| 76 | IMPROVED PIPE FOUNDATION | LF | 100 | 8.00 | | $0.00 | 0 | $0.00 |
| 77 | INSTALL SANITARY MANHOLE | EA | 5 | 10000.00 | | $0.00 | 4 | $40,000.00 |
| 78 | SANITARY MANHOLE OVERDEPTH | LF | 73 | 225.00 | | $0.00 | 57.4 | $12,915.00 |
| 79 | CONNECT TO EXISTING SANITARY PIPE | EA | 3 | 1500.00 | | $0.00 | 2 | $3,000.00 |
| 80 | GEOTEXTILE FABRIC TYPE V | SY | 220 | 3.00 | | $0.00 | 200 | $600.00 |
| 81 | AGGREGATE BASE CLASS 5 | TN | 90 | 50.00 | | $0.00 | 65 | $3,250.00 |
| 82 | CCTV INSPECTION | LF | 346 | 10.00 | | $0.00 | 0 | $0.00 |
| 83 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 6 | $1,110.00 |
| 84 | TYPE SP 9.5 WEARING COURSE MIX (2,B) (PATCHING) | TN | 50 | 195.00 | | $0.00 | 49.7 | $9,691.50 |
| 85 | B612 CURB AND GUTTER | LF | 65 | 55.00 | | $0.00 | 68.4 | $3,762.00 |
| 86 | BIO LOG, TYPE WOOD FIBER | LF | 700 | 3.00 | | $0.00 | 600 | $1,800.00 |
| 87 | INLET PROTECTION | EA | 4 | 150.00 | | $0.00 | 4 | $600.00 |
| 88 | CAT 25 EROSION CONTROL BLANKET | SY | 1200 | 2.00 | 1610 | $3,220.00 | 1610 | $3,220.00 |

| No. | Item | Unit | Contract Quantity | Unit Price | Quanitity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| 89 | SEEDING | SY | 1200 | 0.50 | 1610 | $805.00 | 1610 | $805.00 |
| 90 | MNDOT 25-131 SEED | LB | 55 | 5.00 | 73.5 | $367.50 | 73.5 | $367.50 |
| 91 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | 1 | $2,500.00 | 1 | $2,500.00 |
| 92 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | 30 | $1,050.00 | 30 | $1,050.00 |
| | TOTAL PART 3: AACRON | | | | | $10,972.50 | | $742,831.10 |
| | **CHANGE ORDER NO. 2** | | | | | | | |
| 1 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | -530 | 150.00 | | $0.00 | | $0.00 |
| 2 | 10" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA-LOK | LF | 530 | 107.00 | | $0.00 | | $0.00 |
| 3 | MN BOND ISSUING FEE | LS | 1 | 250.00 | | $0.00 | | $250.00 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | $0.00 | | $250.00 |
| | **CHANGE ORDER NO. 3** | | | | | | | |
| 1 | MINGER DELAY - WATERMAIN ISOLATION DELAY INCLUDES | LS | 1 | 3311.60 | | $0.00 | | $3,311.60 |
| 2 | REPAIR 16' WATERMAIN INCLUDES LABOR AND EQUIPMENT | LS | 1 | 5864.47 | | $0.00 | | $5,864.47 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | $0.00 | | $9,176.07 |
| | **CHANGE ORDER NO. 4** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 52000.00 | 1.0 | $52,000.00 | 1.0 | $52,000.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 3500.00 | 1.0 | $3,500.00 | 1.0 | $3,500.00 |
| 3 | BYPASS PUMPING (2,000 GPM) | LS | 1 | 88000.00 | 1.0 | $88,000.00 | 1.0 | $88,000.00 |
| 4 | 40' X 12' SOE @ 17' DEEP | LS | 1 | 45000.00 | 1.0 | $45,000.00 | 1.0 | $45,000.00 |
| 5 | REMOVE SANITARY PIPE | LF | 35 | 65.00 | 35.0 | $2,275.00 | 35.0 | $2,275.00 |
| 6 | SALVAGE AND REINSTALL FENCE | LF | 30 | 150.00 | 60.0 | $9,000.00 | 60.0 | $9,000.00 |
| 7 | IMPROVED PIPE FOUNDATION | LF | 70 | 65.00 | | $0.00 | | $0.00 |
| 8 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 7500.00 | 2.0 | $15,000.00 | 2.0 | $15,000.00 |
| 9 | 27" SEWER REHABILITATION, SLIPLINING | LF | 366 | 200.00 | 366.0 | $73,200.00 | 366.0 | $73,200.00 |
| 10 | SEWER PIPE CLEANING | LF | 366 | 8.00 | 366.0 | $2,928.00 | 366.0 | $2,928.00 |
| 11 | CCTV, POST | LF | 366 | 5.00 | 366.0 | $1,830.00 | 366.0 | $1,830.00 |
| 12 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | 2.0 | $370.00 | 2.0 | $370.00 |
| 13 | BIO LOG, TYPE WOOD FIBER | LF | 400 | 5.00 | 400.0 | $2,000.00 | 400.0 | $2,000.00 |
| 14 | CAT 25 EROSION CONTROL BLANKET | SY | 1700 | 3.00 | 2,468.0 | $7,404.00 | 2,468.0 | $7,404.00 |
| 15 | SEEDING | SY | 1700 | 3.00 | 2,468.0 | $7,404.00 | 2,468.0 | $7,404.00 |
| 16 | MNDOT 25-131 SEED | LB | 20 | 5.00 | 50.0 | $250.00 | 50.0 | $250.00 |
| 17 | MNDOT 33-261 SEED | LB | 10 | 60.00 | 15.0 | $900.00 | 15.0 | $900.00 |
| 18 | MNDOT 25-141 SEED | LB | 5 | 105.00 | 6.0 | $630.00 | 6.0 | $630.00 |
| 19 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 1 | 5000.00 | 1.0 | $5,000.00 | 1.0 | $5,000.00 |
| 20 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | | $0.00 | | $0.00 |
| | | | | | | $316,691.00 | | $316,691.00 |

| | |
|---|---|
| TOTAL PART 1: PRUDENTIAL FINANCIAL | $0.00 |
| TOTAL PART 3: AACRON | $742,831.10 |
| TOTAL CHANGE ORDER NO. 2 | $250.00 |
| TOTAL CHANGE ORDER NO. 3 | $9,176.07 |
| TOTAL CHANGE ORDER NO. 4 | $316,691.00 |
| **WORK COMPLETED TO DATE:** | **$1,068,948.17** |

| | | | |
|---|---|---|---|
| Owner: | City of Plymouth, 14900 23rd Ave. N., Plymouth, MN 55447 | Date: | June 27, 2025 |
| For Period: | 4/24/2025 to 6/20/2025 | Request No: | 3 |
| Contractor: | Minger Construction Co., Inc., 620 Corporate Dr., Jordan, MN 55352 | | |

**CONTRACTOR'S REQUEST FOR PAYMENT**
2024 SANITARY SEWER LINING AND MAINTENANCE PROJECT
STANTEC PROJECT NO. 193806834

SUMMARY

| | | | | |
|---|---|---|---|---|
| 1 | Original Contract Amount | | | $ 2,295,299.00 |
| 2 | Change Order - Addition | | $ 323,984.07 | |
| 3 | Change Order - Deduction | | $ 827,025.00 | |
| 4 | Revised Contract Amount | | | $ 1,792,258.07 |
| 5 | Value Completed to Date | | | $ 1,731,153.87 |
| 6 | Material on Hand | | | $ 0.00 |
| 7 | Amount Earned to Date | | | $ 1,731,153.87 |
| 8 | Less Retainage T 5% | | | $ 86,557.69 |
| 9 | Subtotal | | | $ 1,644,596.18 |
| 10 | Less Amount Paid Previously | | | $ 1,015,500.77 |
| 11 | Liquidated damages - | | | $ 0.00 |
| 12 | AMOUNT DUE THIS REQUEST FOR PAYMENT NO. | 3 | | $ 629,095.41 |

AMOUNT PAID THIS INVOICE APPLICABLE TO SEWER LINING AND MAINTENANCE, 5% RETAINGE HELD

Recommended for Approval by:
**STANTEC**

Digitally signed by Offerman, Alan
Date: 2025.06.30 07:11:12-05'00'

Approved by Contractor:
**MINGER CONSTRUCTION CO., INC.**

6/27/2025

Approved by Owner:
**CITY OF PLYMOUTH**

Public Works Operations Manager

Specified Contract Completion Date:
June 1, 2025

Date: 7/9/25

| No. | Item | Unit | Contract Quantity | Unit Price | Quanitity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: PRUDENTIAL FINANCIAL** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 65000.00 | 1 | $65,000.00 | 1.00 | $65,000.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 5000.00 | 1 | $5,000.00 | 1.00 | $5,000.00 |
| 3 | BYPASS PUMPING | LS | 1 | 100.00 | 1 | $100.00 | 1.00 | $100.00 |
| 4 | ABANDON 10" SEWER PIPE | LF | 598 | 9.00 | 598 | $5,382.00 | 598.00 | $5,382.00 |
| 5 | REMOVE 10" SEWER PIPE | LF | 94 | 65.00 | 94 | $6,110.00 | 94.00 | $6,110.00 |
| 6 | ABANDON MANHOLE | EA | 1 | 6000.00 | 2 | $12,000.00 | 2.00 | $12,000.00 |
| 7 | REMOVE MANHOLE | EA | 1 | 8000.00 | | $0.00 | | $0.00 |
| 8 | SALVAGE MANHOLE | EA | 1 | 4000.00 | 1 | $4,000.00 | 1.00 | $4,000.00 |
| 9 | SAWCUT BITUMINOUS PAVEMENT | LF | 55 | 2.10 | 86 | $180.60 | 86.00 | $180.60 |
| 10 | REMOVE BITUMINOUS PAVEMENT | SY | 130 | 9.00 | 82 | $738.00 | 82.00 | $738.00 |
| 11 | REMOVE CURB AND GUTTER | LF | 95 | 7.00 | 61 | $427.00 | 61.00 | $427.00 |
| 12 | COMMON EXCAVATION (EV) | CY | 50 | 42.00 | 32 | $1,344.00 | 32.00 | $1,344.00 |
| 13 | JACKING AND RECEIVING PIT | EA | 2 | 85000.00 | 2 | $170,000.00 | 2.00 | $170,000.00 |
| 14 | 24" STEEL CASING PIPE (JACKED) | LF | 520 | 490.00 | 500 | $245,000.00 | 500.00 | $245,000.00 |
| 15 | 10" PVC C900 DR-18 SEWER PIPE | LF | 69 | 325.00 | 69 | $22,425.00 | 69.00 | $22,425.00 |
| 16 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | 530 | 105.00 | 530 | $55,650.00 | 530.00 | $55,650.00 |
| 17 | INSTALL SANITARY MANHOLE | EA | 2 | 10000.00 | 2 | $20,000.00 | 2.00 | $20,000.00 |
| 18 | SANITARY MANHOLE OVERDEPTH | LF | 29 | 225.00 | 29 | $6,525.00 | 29.00 | $6,525.00 |
| 19 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 6000.00 | 2 | $12,000.00 | 2.00 | $12,000.00 |
| 20 | IMPROVED PIPE FOUNDATION | LF | 40 | 8.00 | | $0.00 | 0.00 | $0.00 |
| 21 | GEOTEXTILE FABRIC TYPE V | SY | 130 | 3.00 | 85 | $255.00 | 85.00 | $255.00 |
| 22 | AGGREGATE BASE CLASS 5 | TN | 60 | 50.00 | 36 | $1,800.00 | 36.00 | $1,800.00 |
| 23 | CCTV INSPECTION | LF | 599 | 6.50 | 599 | $3,893.50 | 599.00 | $3,893.50 |
| 24 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | 6 | $1,110.00 | 6.00 | $1,110.00 |
| 25 | TYPE SP 9.5 WEARING COURSE MIX (2,B) | TN | 35 | 210.00 | 51.36 | $10,785.60 | 51.36 | $10,785.60 |
| 26 | B612 CURB AND GUTTER | LF | 95 | 55.00 | 61 | $3,355.00 | 61.00 | $3,355.00 |
| 27 | BIO LOG, TYPE WOOD FIBER | LF | 1200 | 3.00 | 1200 | $3,600.00 | 1,200.00 | $3,600.00 |
| 28 | CAT 25 EROSION CONTROL BLANKET | SY | 4000 | 2.00 | | $0.00 | 0.00 | $0.00 |
| 29 | SEEDING | SY | 4000 | 0.85 | | $0.00 | 0.00 | $0.00 |
| 30 | MNDOT 25-131 SEED | LB | 200 | 5.00 | | $0.00 | 0.00 | $0.00 |
| 31 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | 2 | $5,000.00 | 2.00 | $5,000.00 |
| 32 | TOPSOIL BORROW (LV) | CY | 70 | 35.00 | 15 | $525.00 | 15.00 | $525.00 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | $662,205.70 | | $662,205.70 |
| | **PART 3: AACRON** | | | | | | | |
| 55 | MOBILIZATION | LS | 1 | 65000.00 | | $0.00 | 1.00 | $65,000.00 |
| 56 | TRAFFIC CONTROL | LS | 1 | 2500.00 | | $0.00 | 1.00 | $2,500.00 |
| 57 | BYPASS PUMPING | LS | 1 | 10000.00 | | $0.00 | 1.00 | $10,000.00 |
| 58 | CLEAR AND GRUB | EA | 4 | 500.00 | | $0.00 | 4.00 | $2,000.00 |
| 59 | TREE TRIMMING | HR | 5 | 350.00 | | $0.00 | 0.00 | $0.00 |
| 60 | REMOVE STORM SEWER PIPE | LF | 40 | 65.00 | | $0.00 | 0.00 | $0.00 |
| 61 | ABANDON 12" SEWER PIPE | LF | 303 | 10.00 | | $0.00 | 303.00 | $3,030.00 |
| 62 | REMOVE 12" SANITARY PIPE | LF | 41 | 75.00 | | $0.00 | 41.00 | $3,075.00 |
| 63 | REMOVE MANHOLE | EA | 2 | 2000.00 | | $0.00 | 1.00 | $2,000.00 |
| 64 | SAWING BITUMINOUS PAVEMENT | LF | 80 | 2.10 | | $0.00 | 83.00 | $174.30 |
| 65 | REMOVE BITUMINOUS PAVEMENT | SY | 220 | 9.00 | | $0.00 | 218.00 | $1,962.00 |
| 66 | SALVAGE AND REINSTALL SIGN | EA | 1 | 350.00 | | $0.00 | 1.00 | $350.00 |
| 67 | REMOVE CURB AND GUTTER | LF | 65 | 7.00 | | $0.00 | 68.40 | $478.80 |
| 68 | COMMON EXCAVATION (EV) | CY | 70 | 42.00 | | $0.00 | 70.00 | $2,940.00 |
| 69 | 15" RC STORM SEWER PIPE, CLASS 5 | LF | 40 | 120.00 | | $0.00 | 0.00 | $0.00 |
| 70 | CONNECT TO EXISTING STORM SEWER PIPE | EA | 1 | 7500.00 | | $0.00 | 0.00 | $0.00 |
| 71 | CONNECT TO EXISTING STORM SEWER MANHOLE | EA | 1 | 1800.00 | | $0.00 | 0.00 | $0.00 |
| 72 | JACKING AND RECEIVING PIT | EA | 2 | 80000.00 | | $0.00 | 2.00 | $160,000.00 |
| 73 | 30" STEEL CASING PIPE (JACKED) | LF | 285 | 1100.00 | | $0.00 | 277.00 | $304,700.00 |
| 74 | 18" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA -LOK | LF | 295 | 170.00 | | $0.00 | 295.00 | $50,150.00 |
| 75 | 18" PVC C900 DR-18 SEWER PIPE | LF | 51 | 600.00 | | $0.00 | 83.00 | $49,800.00 |
| 76 | IMPROVED PIPE FOUNDATION | LF | 100 | 8.00 | | $0.00 | 0.00 | $0.00 |
| 77 | INSTALL SANITARY MANHOLE | EA | 5 | 10000.00 | | $0.00 | 4.00 | $40,000.00 |
| 78 | SANITARY MANHOLE OVERDEPTH | LF | 73 | 225.00 | | $0.00 | 57.40 | $12,915.00 |
| 79 | CONNECT TO EXISTING SANITARY PIPE | EA | 3 | 1500.00 | | $0.00 | 2.00 | $3,000.00 |
| 80 | GEOTEXTILE FABRIC TYPE V | SY | 220 | 3.00 | | $0.00 | 200.00 | $600.00 |
| 81 | AGGREGATE BASE CLASS 5 | TN | 90 | 50.00 | | $0.00 | 65.00 | $3,250.00 |
| 82 | CCTV INSPECTION | LF | 346 | 10.00 | | $0.00 | 0.00 | $0.00 |
| 83 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 6.00 | $1,110.00 |
| 84 | TYPE SP 9.5 WEARING COURSE MIX (2,B) (PATCHING) | TN | 50 | 195.00 | | $0.00 | 49.70 | $9,691.50 |
| 85 | B612 CURB AND GUTTER | LF | 65 | 55.00 | | $0.00 | 68.40 | $3,762.00 |
| 86 | BIO LOG, TYPE WOOD FIBER | LF | 700 | 3.00 | | $0.00 | 600.00 | $1,800.00 |
| 87 | INLET PROTECTION | EA | 4 | 150.00 | | $0.00 | 4.00 | $600.00 |
| 88 | CAT 25 EROSION CONTROL BLANKET | SY | 1200 | 2.00 | | $0.00 | 1,610.00 | $3,220.00 |
| 89 | SEEDING | SY | 1200 | 0.50 | | $0.00 | 1,610.00 | $805.00 |
| 90 | MNDOT 25-131 SEED | LB | 55 | 5.00 | | $0.00 | 73.50 | $367.50 |

| No. | Item | Unit | Contract Quantity | Unit Price | Quanitity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| 91 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | $0.00 | 1.00 | $2,500.00 |
| 92 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | | $0.00 | 30.00 | $1,050.00 |
| | TOTAL PART 3: AACRON | | | | | $0.00 | | $742,831.10 |
| | **CHANGE ORDER NO. 2** | | | | | | | |
| 1 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | -530 | 150.00 | | $0.00 | 0.00 | $0.00 |
| 2 | 10" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA-LOK | LF | 530 | 107.00 | | $0.00 | 0.00 | $0.00 |
| 3 | MN BOND ISSUING FEE | LS | 1 | 250.00 | | $0.00 | 1.00 | $250.00 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | $0.00 | | $250.00 |
| | **CHANGE ORDER NO. 3** | | | | | | | |
| 1 | MINGER DELAY - WATERMAIN ISOLATION DELAY INCLUDES | LS | 1 | 3311.60 | | $0.00 | 1.00 | $3,311.60 |
| 2 | REPAIR 16' WATERMAIN INCLUDES LABOR AND EQUIPMENT | LS | 1 | 5864.47 | | $0.00 | 1.00 | $5,864.47 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | $0.00 | | $9,176.07 |
| | **CHANGE ORDER NO. 4** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 52000.00 | | $0.00 | 1.00 | $52,000.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 3500.00 | | $0.00 | 1.00 | $3,500.00 |
| 3 | BYPASS PUMPING (2,000 GPM) | LS | 1 | 88000.00 | | $0.00 | 1.00 | $88,000.00 |
| 4 | 40' X 12' SOE @ 17' DEEP | LS | 1 | 45000.00 | | $0.00 | 1.00 | $45,000.00 |
| 5 | REMOVE SANITARY PIPE | LF | 35 | 65.00 | | $0.00 | 35.00 | $2,275.00 |
| 6 | SALVAGE AND REINSTALL FENCE | LF | 30 | 150.00 | | $0.00 | 60.00 | $9,000.00 |
| 7 | IMPROVED PIPE FOUNDATION | LF | 70 | 65.00 | | $0.00 | 0.00 | $0.00 |
| 8 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 7500.00 | | $0.00 | 2.00 | $15,000.00 |
| 9 | 27" SEWER REHABILITATION, SLIPLINING | LF | 366 | 200.00 | | $0.00 | 366.00 | $73,200.00 |
| 10 | SEWER PIPE CLEANING | LF | 366 | 8.00 | | $0.00 | 366.00 | $2,928.00 |
| 11 | CCTV, POST | LF | 366 | 5.00 | | $0.00 | 366.00 | $1,830.00 |
| 12 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 2.00 | $370.00 |
| 13 | BIO LOG, TYPE WOOD FIBER | LF | 400 | 5.00 | | $0.00 | 400.00 | $2,000.00 |
| 14 | CAT 25 EROSION CONTROL BLANKET | SY | 1700 | 3.00 | | $0.00 | 2,468.00 | $7,404.00 |
| 15 | SEEDING | SY | 1700 | 3.00 | | $0.00 | 2,468.00 | $7,404.00 |
| 16 | MNDOT 25-131 SEED | LB | 20 | 5.00 | | $0.00 | 50.00 | $250.00 |
| 17 | MNDOT 33-261 SEED | LB | 10 | 60.00 | | $0.00 | 15.00 | $900.00 |
| 18 | MNDOT 25-141 SEED | LB | 5 | 105.00 | | $0.00 | 6.00 | $630.00 |
| 19 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 1 | 5000.00 | | $0.00 | 1.00 | $5,000.00 |
| 20 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | | $0.00 | 0.00 | $0.00 |
| | | | | | | $0.00 | | $316,691.00 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | | | $662,205.70 |
| | TOTAL PART 3: AACRON | | | | | | | $742,831.10 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | | | $250.00 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | | | $9,176.07 |
| | TOTAL CHANGE ORDER NO. 4 | | | | | | | $316,691.00 |
| | **WORK COMPLETED TO DATE:** | | | | | | | **$1,731,153.87** |

**PROJECT PAYMENT STATUS**

OWNER CITY OF PLYMOUTH
STANTEC PROJECT NO. 193806834
CONTRACTOR MINGER CONSTRUCTION CO., INC.

**CHANGE ORDERS**

| No. | Date | Description | Amount |
|---|---|---|---|
| 1 | 6/4/2024 | This Change Order provides for adjustments to this project. See Change Order. | ($804,485.00) |
| 2 | 9/3/2024 | This Change Order provides for adjustments to this project. See Change Order. | ($22,540.00) |
| 3 | 11/21/2024 | This Change Order provides for adjustments to this project. See Change Order. | $9,176.07 |
| 4 | 2/17/2025 | This Change Order provides for adjustments to this project. See Change Order. | $314,808.00 |
| **Total Change Orders** | | | ($503,040.93) |

**PAYMENT SUMMARY**

| No. | From | To | Payment | Retainage | Completed |
|---|---|---|---|---|---|
| 1 | 10/01/2024 | 11/19/2024 | $704,220.44 | $37,064.23 | $741,284.67 |
| 2 | 11/20/2024 | 04/23/2025 | $311,280.33 | $53,447.40 | $1,068,948.17 |
| 3 | 04/24/2025 | 06/20/2025 | $629,095.41 | $86,557.69 | $1,731,153.87 |

**Material on Hand**

| | | | | |
|---|---|---|---|---|
| Total Payment to Date | | $1,644,596.18 | Original Contract | $2,295,299.00 |
| Retainage Pay No. | 3 | $86,557.69 | Change Orders | ($503,040.93) |
| Total Amount Earned | | $1,731,153.87 | Revised Contract | $1,792,258.07 |

Stantec

| | | | |
|---|---|---|---|
| Owner: | City of Plymouth, 14900 23rd Ave. N., Plymouth, MN 55447 | Date: | September 25, 2025 |
| For Period: | 6/21/2025 to 9/25/2025 | Request No: | 4 / FINAL |
| Contractor: | Minger Construction Co., Inc., 620 Corporate Dr., Jordan, MN 55352 | | |

**CONTRACTOR'S REQUEST FOR PAYMENT**
2024 SANITARY SEWER LINING AND MAINTENANCE PROJECT
STANTEC PROJECT NO. 193806834

SUMMARY

| | | | | |
|---|---|---|---|---|
| 1 | Original Contract Amount | | | $ 2,295,299.00 |
| 2 | Change Order - Addition | | $ 323,984.07 | |
| 3 | Change Order - Deduction | | $ 827,025.00 | |
| 4 | Revised Contract Amount | | | $ 1,792,258.07 |
| 5 | Value Completed to Date | | | $ 1,748,323.07 |
| 6 | Material on Hand | | | $ 0.00 |
| 7 | Amount Earned to Date | | | $ 1,748,323.07 |
| 8 | Less Retainage T 0% | | | $ 0.00 |
| 9 | Subtotal | | | $ 1,748,323.07 |
| 10 | Less Amount Paid Previously | | | $ 1,644,596.18 |
| 11 | Liquidated damages - | | | $ 0.00 |
| 12 | AMOUNT DUE THIS REQUEST FOR PAYMENT NO. | 4 / FINAL | | $ 103,726.89 |

AMOUNT PAID THIS INVOICE APPLICABLE TO SEWER LINING AND MAINTENANCE, 0% RETAINGE HELD, FINAL INVOICE

Recommended for Approval by:
**STANTEC**

Digitally signed by Offerman, Alan
Date: 2025.09.25 14:37:39-05'00'

Approved by Contractor:
**MINGER CONSTRUCTION CO., INC.**

Approved by Owner:
**CITY OF PLYMOUTH**

Public Works Operations Manager

Specified Contract Completion Date:
June 1, 2025

Date: 10/10/2025

PO# 2024-1300
PROJECT# SS249001
OKAY TO PAY

7532

| No. | Item | Unit | Contract Quantity | Unit Price | Quanitity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: PRUDENTIAL FINANCIAL** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 65000.00 | | $0.00 | 1.00 | $65,000.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 5000.00 | | $0.00 | 1.00 | $5,000.00 |
| 3 | BYPASS PUMPING | LS | 1 | 100.00 | | $0.00 | 1.00 | $100.00 |
| 4 | ABANDON 10" SEWER PIPE | LF | 598 | 9.00 | | $0.00 | 598.00 | $5,382.00 |
| 5 | REMOVE 10" SEWER PIPE | LF | 94 | 65.00 | | $0.00 | 94.00 | $6,110.00 |
| 6 | ABANDON MANHOLE | EA | 1 | 6000.00 | | $0.00 | 2.00 | $12,000.00 |
| 7 | REMOVE MANHOLE | EA | 1 | 8000.00 | | $0.00 | | $0.00 |
| 8 | SALVAGE MANHOLE | EA | 1 | 4000.00 | | $0.00 | 1.00 | $4,000.00 |
| 9 | SAWCUT BITUMINOUS PAVEMENT | LF | 55 | 2.10 | | $0.00 | 86.00 | $180.60 |
| 10 | REMOVE BITUMINOUS PAVEMENT | SY | 130 | 9.00 | | $0.00 | 82.00 | $738.00 |
| 11 | REMOVE CURB AND GUTTER | LF | 95 | 7.00 | | $0.00 | 61.00 | $427.00 |
| 12 | COMMON EXCAVATION (EV) | CY | 50 | 42.00 | | $0.00 | 32.00 | $1,344.00 |
| 13 | JACKING AND RECEIVING PIT | EA | 2 | 85000.00 | | $0.00 | 2.00 | $170,000.00 |
| 14 | 24" STEEL CASING PIPE (JACKED) | LF | 520 | 490.00 | | $0.00 | 500.00 | $245,000.00 |
| 15 | 10" PVC C900 DR-18 SEWER PIPE | LF | 69 | 325.00 | | $0.00 | 69.00 | $22,425.00 |
| 16 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | 530 | 105.00 | | $0.00 | 530.00 | $55,650.00 |
| 17 | INSTALL SANITARY MANHOLE | EA | 2 | 10000.00 | | $0.00 | 2.00 | $20,000.00 |
| 18 | SANITARY MANHOLE OVERDEPTH | LF | 29 | 225.00 | | $0.00 | 29.00 | $6,525.00 |
| 19 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 6000.00 | | $0.00 | 2.00 | $12,000.00 |
| 20 | IMPROVED PIPE FOUNDATION | LF | 40 | 8.00 | | $0.00 | 0.00 | $0.00 |
| 21 | GEOTEXTILE FABRIC TYPE V | SY | 130 | 3.00 | | $0.00 | 85.00 | $255.00 |
| 22 | AGGREGATE BASE CLASS 5 | TN | 60 | 50.00 | | $0.00 | 36.00 | $1,800.00 |
| 23 | CCTV INSPECTION | LF | 599 | 6.50 | | $0.00 | 599.00 | $3,893.50 |
| 24 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 6.00 | $1,110.00 |
| 25 | TYPE SP 9.5 WEARING COURSE MIX (2,B) | TN | 35 | 210.00 | | $0.00 | 51.36 | $10,785.60 |
| 26 | B612 CURB AND GUTTER | LF | 95 | 55.00 | | $0.00 | 61.00 | $3,355.00 |
| 27 | BIO LOG, TYPE WOOD FIBER | LF | 1200 | 3.00 | | $0.00 | 1,200.00 | $3,600.00 |
| 28 | CAT 25 EROSION CONTROL BLANKET | SY | 4000 | 2.00 | 2881 | $5,762.00 | 2,881.00 | $5,762.00 |
| 29 | SEEDING | SY | 4000 | 0.85 | 2881 | $2,448.85 | 2,881.00 | $2,448.85 |
| 30 | MNDOT 25-131 SEED | LB | 200 | 5.00 | 144 | $720.00 | 144.00 | $720.00 |
| 31 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | $0.00 | 2.00 | $5,000.00 |
| 32 | TOPSOIL BORROW (LV) | CY | 70 | 35.00 | | $0.00 | 15.00 | $525.00 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | $8,930.85 | | $671,136.55 |
| | **PART 3: AACRON** | | | | | | | |
| 55 | MOBILIZATION | LS | 1 | 65000.00 | | $0.00 | 1.00 | $65,000.00 |
| 56 | TRAFFIC CONTROL | LS | 1 | 2500.00 | | $0.00 | 1.00 | $2,500.00 |
| 57 | BYPASS PUMPING | LS | 1 | 10000.00 | | $0.00 | 1.00 | $10,000.00 |
| 58 | CLEAR AND GRUB | EA | 4 | 500.00 | | $0.00 | 4.00 | $2,000.00 |
| 59 | TREE TRIMMING | HR | 5 | 350.00 | | $0.00 | 0.00 | $0.00 |
| 60 | REMOVE STORM SEWER PIPE | LF | 40 | 65.00 | | $0.00 | 0.00 | $0.00 |
| 61 | ABANDON 12" SEWER PIPE | LF | 303 | 10.00 | | $0.00 | 303.00 | $3,030.00 |
| 62 | REMOVE 12" SANITARY PIPE | LF | 41 | 75.00 | | $0.00 | 41.00 | $3,075.00 |
| 63 | REMOVE MANHOLE | EA | 2 | 2000.00 | | $0.00 | 1.00 | $2,000.00 |
| 64 | SAWING BITUMINOUS PAVEMENT | LF | 80 | 2.10 | | $0.00 | 83.00 | $174.30 |
| 65 | REMOVE BITUMINOUS PAVEMENT | SY | 220 | 9.00 | | $0.00 | 218.00 | $1,962.00 |
| 66 | SALVAGE AND REINSTALL SIGN | EA | 1 | 350.00 | | $0.00 | 1.00 | $350.00 |
| 67 | REMOVE CURB AND GUTTER | LF | 65 | 7.00 | | $0.00 | 68.40 | $478.80 |
| 68 | COMMON EXCAVATION (EV) | CY | 70 | 42.00 | | $0.00 | 70.00 | $2,940.00 |
| 69 | 15" RC STORM SEWER PIPE, CLASS 5 | LF | 40 | 120.00 | | $0.00 | 0.00 | $0.00 |
| 70 | CONNECT TO EXISTING STORM SEWER PIPE | EA | 1 | 7500.00 | | $0.00 | 0.00 | $0.00 |
| 71 | CONNECT TO EXISTING STORM SEWER MANHOLE | EA | 1 | 1800.00 | | $0.00 | 0.00 | $0.00 |
| 72 | JACKING AND RECEIVING PIT | EA | 2 | 80000.00 | | $0.00 | 2.00 | $160,000.00 |
| 73 | 30" STEEL CASING PIPE (JACKED) | LF | 285 | 1100.00 | | $0.00 | 277.00 | $304,700.00 |
| 74 | 18" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA -LOK | LF | 295 | 170.00 | | $0.00 | 295.00 | $50,150.00 |
| 75 | 18" PVC C900 DR-18 SEWER PIPE | LF | 51 | 600.00 | | $0.00 | 83.00 | $49,800.00 |
| 76 | IMPROVED PIPE FOUNDATION | LF | 100 | 8.00 | | $0.00 | 0.00 | $0.00 |
| 77 | INSTALL SANITARY MANHOLE | EA | 5 | 10000.00 | | $0.00 | 4.00 | $40,000.00 |
| 78 | SANITARY MANHOLE OVERDEPTH | LF | 73 | 225.00 | | $0.00 | 57.40 | $12,915.00 |
| 79 | CONNECT TO EXISTING SANITARY PIPE | EA | 3 | 1500.00 | | $0.00 | 2.00 | $3,000.00 |
| 80 | GEOTEXTILE FABRIC TYPE V | SY | 220 | 3.00 | | $0.00 | 200.00 | $600.00 |
| 81 | AGGREGATE BASE CLASS 5 | TN | 90 | 50.00 | | $0.00 | 65.00 | $3,250.00 |
| 82 | CCTV INSPECTION | LF | 346 | 10.00 | 346 | $3,460.00 | 346.00 | $3,460.00 |
| 83 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 6.00 | $1,110.00 |
| 84 | TYPE SP 9.5 WEARING COURSE MIX (2,B) (PATCHING) | TN | 50 | 195.00 | | $0.00 | 49.70 | $9,691.50 |
| 85 | B612 CURB AND GUTTER | LF | 65 | 55.00 | | $0.00 | 68.40 | $3,762.00 |
| 86 | BIO LOG, TYPE WOOD FIBER | LF | 700 | 3.00 | | $0.00 | 600.00 | $1,800.00 |
| 87 | INLET PROTECTION | EA | 4 | 150.00 | | $0.00 | 4.00 | $600.00 |
| 88 | CAT 25 EROSION CONTROL BLANKET | SY | 1200 | 2.00 | | $0.00 | 1,610.00 | $3,220.00 |
| 89 | SEEDING | SY | 1200 | 0.50 | | $0.00 | 1,610.00 | $805.00 |
| 90 | MNDOT 25-131 SEED | LB | 55 | 5.00 | | $0.00 | 73.50 | $367.50 |

| No. | Item | Unit | Contract Quantity | Unit Price | Quantity This Request | Amount This Request | Quantity to Date | Amount to Date |
|---|---|---|---|---|---|---|---|---|
| 91 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 2 | 2500.00 | | $0.00 | 1.00 | $2,500.00 |
| 92 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | | $0.00 | 30.00 | $1,050.00 |
| | TOTAL PART 3: AACRON | | | | | $3,460.00 | | $746,291.10 |
| | **CHANGE ORDER NO. 2** | | | | | | | |
| 1 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | -530 | 150.00 | | $0.00 | 0.00 | $0.00 |
| 2 | 10" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA-LOK | LF | 530 | 107.00 | | $0.00 | 0.00 | $0.00 |
| 3 | MN BOND ISSUING FEE | LS | 1 | 250.00 | | $0.00 | 1.00 | $250.00 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | $0.00 | | $250.00 |
| | **CHANGE ORDER NO. 3** | | | | | | | |
| 1 | MINGER DELAY - WATERMAIN ISOLATION DELAY INCLUDES | LS | 1 | 3311.60 | | $0.00 | 1.00 | $3,311.60 |
| 2 | REPAIR 16' WATERMAIN INCLUDES LABOR AND EQUIPMENT | LS | 1 | 5864.47 | | $0.00 | 1.00 | $5,864.47 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | $0.00 | | $9,176.07 |
| | **CHANGE ORDER NO. 4** | | | | | | | |
| 1 | MOBILIZATION | LS | 1 | 52000.00 | | $0.00 | 1.00 | $52,000.00 |
| 2 | TRAFFIC CONTROL | LS | 1 | 3500.00 | | $0.00 | 1.00 | $3,500.00 |
| 3 | BYPASS PUMPING (2,000 GPM) | LS | 1 | 88000.00 | | $0.00 | 1.00 | $88,000.00 |
| 4 | 40' X 12' SOE @ 17' DEEP | LS | 1 | 45000.00 | | $0.00 | 1.00 | $45,000.00 |
| 5 | REMOVE SANITARY PIPE | LF | 35 | 65.00 | | $0.00 | 35.00 | $2,275.00 |
| 6 | SALVAGE AND REINSTALL FENCE | LF | 30 | 150.00 | | $0.00 | 60.00 | $9,000.00 |
| 7 | IMPROVED PIPE FOUNDATION | LF | 70 | 65.00 | | $0.00 | 0.00 | $0.00 |
| 8 | CONNECT TO EXISTING SANITARY MANHOLE | EA | 2 | 7500.00 | | $0.00 | 2.00 | $15,000.00 |
| 9 | 27" SEWER REHABILITATION, SLIPLINING | LF | 366 | 200.00 | | $0.00 | 366.00 | $73,200.00 |
| 10 | SEWER PIPE CLEANING | LF | 366 | 8.00 | | $0.00 | 366.00 | $2,928.00 |
| 11 | CCTV, POST | LF | 366 | 5.00 | | $0.00 | 366.00 | $1,830.00 |
| 12 | STREET SWEEPER W/ PICKUP BROOM | HR | 10 | 185.00 | | $0.00 | 2.00 | $370.00 |
| 13 | BIO LOG, TYPE WOOD FIBER | LF | 400 | 5.00 | | $0.00 | 400.00 | $2,000.00 |
| 14 | CAT 25 EROSION CONTROL BLANKET | SY | 1700 | 3.00 | | $0.00 | 2,468.00 | $7,404.00 |
| 15 | SEEDING | SY | 1700 | 3.00 | | $0.00 | 2,468.00 | $7,404.00 |
| 16 | MNDOT 25-131 SEED | LB | 20 | 5.00 | | $0.00 | 50.00 | $250.00 |
| 17 | MNDOT 33-261 SEED | LB | 10 | 60.00 | | $0.00 | 15.00 | $900.00 |
| 18 | MNDOT 25-141 SEED | LB | 5 | 105.00 | | $0.00 | 6.00 | $630.00 |
| 19 | TEMPORARY CONSTRUCTION ENTRANCE | EA | 1 | 5000.00 | | $0.00 | 1.00 | $5,000.00 |
| 20 | TOPSOIL BORROW (LV) | CY | 50 | 35.00 | 136.52 | $0.00 | 136.52 | $4,778.35 |
| | | | | | | $0.00 | | $321,469.35 |
| | TOTAL PART 1: PRUDENTIAL FINANCIAL | | | | | | | $671,136.55 |
| | TOTAL PART 3: AACRON | | | | | | | $746,291.10 |
| | TOTAL CHANGE ORDER NO. 2 | | | | | | | $250.00 |
| | TOTAL CHANGE ORDER NO. 3 | | | | | | | $9,176.07 |
| | TOTAL CHANGE ORDER NO. 4 | | | | | | | $321,469.35 |
| | **WORK COMPLETED TO DATE:** | | | | | | | **$1,748,323.07** |

**PROJECT PAYMENT STATUS**

OWNER CITY OF PLYMOUTH

STANTEC PROJECT NO. 193806834

CONTRACTOR MINGER CONSTRUCTION CO., INC.

**CHANGE ORDERS**

| No. | Date | Description | Amount |
|---|---|---|---|
| 1 | 6/4/2024 | This Change Order provides for adjustments to this project. See Change Order. | ($804,485.00) |
| 2 | 9/3/2024 | This Change Order provides for adjustments to this project. See Change Order. | ($22,540.00) |
| 3 | 11/21/2024 | This Change Order provides for adjustments to this project. See Change Order. | $9,176.07 |
| 4 | 2/17/2025 | This Change Order provides for adjustments to this project. See Change Order. | $314,808.00 |
| **Total Change Orders** | | | ($503,040.93) |

**PAYMENT SUMMARY**

| No. | From | To | Payment | Retainage | Completed |
|---|---|---|---|---|---|
| 1 | 10/01/2024 | 11/19/2024 | $704,220.44 | $37,064.23 | $741,284.67 |
| 2 | 11/20/2024 | 04/23/2025 | $311,280.33 | $53,447.40 | $1,068,948.17 |
| 3 | 04/24/2025 | 06/20/2025 | $629,095.41 | $86,557.69 | $1,731,153.87 |
| 4/FINAL | 06/21/2025 | 09/25/2025 | $103,726.89 | | $1,748,323.07 |

**Material on Hand**

| | | | |
|---|---|---|---|
| Total Payment to Date | $1,748,323.07 | Original Contract | $2,295,299.00 |
| Retainage Pay No. 4 / FINAL | | Change Orders | ($503,040.93) |
| Total Amount Earned | $1,748,323.07 | Revised Contract | $1,792,258.07 |

# AIA® Document G707™ – 1994

## *Consent Of Surety to Final Payment*

**Bond No: 4638763**

**PROJECT:** *(Name and address)*
**2024 Sanitary Sewer Lining and Maintenance Project, City Project No. SS249001**

**ARCHITECT'S PROJECT NUMBER:**

**CONTRACT FOR:** General Construction

**CONTRACT DATED:** June 10, 2024

OWNER: ☑
ARCHITECT: ☐
CONTRACTOR: ☐
SURETY: ☐
OTHER: ☐

**TO OWNER:** *(Name and address)*
**City of Plymouth**
**3400 Plymouth Boulevard,**
**Plymouth, MN 55447**

In accordance with the provisions of the Contract between the Owner and the Contractor as indicated above, the
*(Insert name and address of Surety)*
**Great American Insurance Company**
**301 E Fourth Street**
**Cincinnati, OH 45202**

, SURETY,

on bond of
*(Insert name and address of Contractor)*
**Minger Construction Companies, Inc.**
**620 Corporate Drive**
**Jordan, MN 55352**

, CONTRACTOR,

hereby approves of the final payment to the Contractor, and agrees that final payment to the Contractor shall not relieve the Surety of any of its obligations to
*(Insert name and address of Owner)*
**City of Plymouth**
**3400 Plymouth Boulevard**
**Plymouth, MN 55447**

, OWNER,

as set forth in said Surety's bond.

IN WITNESS WHEREOF, the Surety has hereunto set its hand on this date: **September 23, 2025**
*(Insert in writing the month followed by the numeric date and year.)*

**Great American Insurance Company**
*(Surety)*

*(Signature of authorized representative)*

**Colby D. White, Attorney-in-Fact**
*(Printed name and title)*

Attest:
*(Seal)*:
**Sarah Joy Robinson**

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**User Notes:** (1466710072)

# GREAT AMERICAN INSURANCE COMPANY®

**Administrative Office: 301 E 4TH STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740**

The number of persons authorized by
this power of attorney is not more than FIFTEEN

No. 0 22620

## POWER OF ATTORNEY

**KNOW ALL MEN BY THESE PRESENTS:** That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

| Name | | | Address | Limit of Power |
|---|---|---|---|---|
| MELINDA C. BLODGETT | BRIAN J. OESTREICH | JOSEPH CARDINAL | ALL OF MINNEAPOLIS, MINNESOTA | ALL |
| R.C. BOWMAN | NATHAN WEAVER | RYAN-OLIVIA E. LUNDY | | $100,000,000 |
| R.W. FRANK | SANDRA M. ENGSTRUM | AUSTIN MUEHLSCHLEGEL | | |
| COLBY D. WHITE | MICHELLE MORRISON | | | |
| TED JORGENSEN | NICOLE STILLINGS | | | |
| JOSHUA R. LOFTIS | KRISTINE M. BECKS | | | |

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 4TH day of JUNE , 2025 .

Attest GREAT AMERICAN INSURANCE COMPANY

*Assistant Secretary*

*Divisional Senior Vice President*

JOHN K. WEBSTER (877-377-2405)

STATE OF OHIO, COUNTY OF HAMILTON - ss:

On this 4TH day of JUNE , 2025 , before me personally appeared JOHN K. WEBSTER, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.

SUSAN A KOHORST
Notary Public
State of Ohio
My Comm. Expires
May 18, 2030

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated June 9, 2008.

*RESOLVED: That the Divisional President, the several Divisional Senior Vice Presidents, Divisional Vice Presidents and Divisonal Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.*

*RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.*

## CERTIFICATION

I, STEPHEN C. BERAHA, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of June 9, 2008 have not been revoked and are now in full force and effect.

Signed and sealed this **23rd** day of **September** , **2025** .

*Assistant Secretary*

DEPARTMENT OF REVENUE

## Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

**Confirmation Summary**

| | |
|---|---|
| Confirmation Number: | 0-760-042-976 |
| Submitted Date and Time: | 23-Sep-2025 4:03:56 PM |
| Legal Name: | MINGER CONSTRUCTION COMPANIES, INC. |
| Federal Employer ID: | 46-5108070 |
| User Who Submitted: | MingerComp. |
| Type of Request Submitted: | Contractor Affidavit |

## Affidavit Summary

| | |
|---|---|
| **Affidavit Number:** | **859516928** |
| Minnesota ID: | 3440852 |
| Project Owner: | CITY OF PLYMOUTH |
| Project Number: | SS249001 |
| Project Begin Date: | 10-Jun-2024 |
| Project End Date: | 25-Aug-2025 |
| Project Location: | PLYMOUTH SANITARY SEWER |
| Project Amount: | $1,731,153.87 |

## Subcontractor Summary

| Name | ID | Affidavit Number |
|---|---|---|
| SAFETY SIGNS LLC | 5139558 | 2017406976 |
| NEATON BROTHERS EROSION LLC | 4990862 | 1908224000 |
| AMERICAN ENVIRONMENTAL LLC | 1250560 | 1722757120 |

**Important Messages**

A copy of this page must be provided to the contractor or government agency that hired you.

**Contact Us**

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

## Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

**Confirmation Summary**

| | |
|---|---|
| Confirmation Number: | 0-535-061-984 |
| Submitted Date and Time: | 16-Sep-2025 10:08:01 AM |
| Legal Name: | SAFETY SIGNS LLC |
| Federal Employer ID: | 41-1991774 |
| User Who Submitted: | beth novak |
| Type of Request Submitted: | Contractor Affidavit |

## Affidavit Summary

| | |
|---|---|
| **Affidavit Number:** | **2017406976** |
| Minnesota ID: | 5139558 |
| Project Owner: | CITY OF PLYMOUTH |
| Project Number: | SS249001 |
| Project Begin Date: | 05-Sep-2024 |
| Project End Date: | 04-Jun-2025 |
| Project Location: | PLYMOUTH, MN - 2024 SANITARY SEWER LINING |
| Project Amount: | $8,320.00 |
| Subcontractors: | No Subcontractors |

**Important Messages**

A copy of this page must be provided to the contractor or government agency that hired you.

**Contact Us**

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

## Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

***Confirmation Summary***

| | |
|---|---|
| Confirmation Number: | 0-875-648-480 |
| Submitted Date and Time: | 23-Sep-2025 3:35:02 PM |
| Legal Name: | NEATON BROTHERS EROSION LLC |
| Federal Employer ID: | 41-1976698 |
| User Who Submitted: | NeatonBro |
| Type of Request Submitted: | Contractor Affidavit |

## Affidavit Summary

| | |
|---|---|
| **Affidavit Number:** | **1908224000** |
| Minnesota ID: | 4990862 |
| Project Owner: | CITY OF PLYMOUTH |
| Project Number: | 24-039 |
| Project Begin Date: | 01-Dec-2024 |
| Project End Date: | 01-Jun-2025 |
| Project Location: | PLYMOUTH |
| Project Amount: | $17,660.46 |
| Subcontractors: | No Subcontractors |

**Important Messages**

A copy of this page must be provided to the contractor or government agency that hired you.

**Contact Us**

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. *Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.*

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

## Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

**Confirmation Summary**

| | |
|---|---|
| Confirmation Number: | 1-672-701-408 |
| Submitted Date and Time: | 23-Sep-2025 3:55:02 PM |
| Legal Name: | AMERICAN ENVIRONMENTAL LLC |
| Federal Employer ID: | 27-0776037 |
| User Who Submitted: | americanenviro |
| Type of Request Submitted: | Contractor Affidavit |

## Affidavit Summary

| | |
|---|---|
| **Affidavit Number:** | **1722757120** |
| Minnesota ID: | 1250560 |
| Project Owner: | CITY OF PLYMOUTH |
| Project Number: | SS249001 MINGER #24-039 |
| Project Begin Date: | 01-Mar-2025 |
| Project End Date: | 30-Jun-2025 |
| Project Location: | 2024 SANITARY SEWER LINING & MAINTENANCE |
| Project Amount: | $9,300.00 |
| Subcontractors: | No Subcontractors |

**Important Messages**

A copy of this page must be provided to the contractor or government agency that hired you.

**Contact Us**

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

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Docusign Envelope ID: D382AD76-6612-41FE-9790-40390EE290A7

# CONDITIONAL RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

Dated: 8/25/25

The undersigned in consideration of the sum of **$** 465.00 from **Minger Construction Co., Inc.**

CHECK ONLY ONE

☐ 1. as partial payment for labor, skill and material furnished

☐ 2. as payment for labor, skill and material furnished or to be furnished (Except the sum of $ retainage or holdback)

☑ 3. as full and final payment for all labor, skill and material furnished.

To the following real property (legal description, street address or project name):

**Plymouth - 2024 Sanitary Sewer Lining**

**Minger Project # 24-039**

and for value received hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill or material furnished to said real property (only for the amount paid if box 1 is checked and except for retainage shown if box 2 is checked).

**The waiver of mechanic's lien rights is conditioned upon receipt of payment from Minger Construction Co., Inc.**

**American Environmental, LLC**
**3086 Walden Drive**
**Chaska, MN 55318**

BY: Tony Trazler

Federal I.D.# 27-0776037

NOTE: If this instrument is executed by a corporation, it must be signed by an officer, and if executed by a partnership It must be signed by a partner.

# CONDITIONAL RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

Dated: 8/25/25

The undersigned in consideration of the sum of $ 297.50 from **Minger Construction Co., Inc.**

CHECK ONLY ONE

☐ 1. as partial payment for labor, skill and material furnished

☐ 2. as payment for labor, skill and material furnished or to be furnished (Except the sum of $ retainage or holdback)

☑ 3. as full and final payment for all labor, skill and material furnished.

To the following real property (legal description, street address or project name):

**Plymouth - 2024 Sanitary Sewer Lining**

**Minger Project # 24-039**

and for value received hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill or material furnished to said real property (only for the amount paid if box 1 is checked and except for retainage shown if box 2 is checked).

**The waiver of mechanic's lien rights is conditioned upon receipt of payment from Minger Construction Co., Inc.**

**Safety Signs, LLC**
**19784 Kenrick Avenue**
**Lakeville, MN 55044**

BY: Beth Novak

Federal I.D.# 41-1991774

NOTE: If this instrument is executed by a corporation, it must be signed by an officer, and if executed by a partnership It must be signed by a partner.

# CONDITIONAL RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

Dated: 9/22/25

The undersigned in consideration of the sum of **$** 11,682.20 from **Minger Construction Co., Inc.**

CHECK ONLY ONE

☐ 1. as partial payment for labor, skill and material furnished

☐ 2. as payment for labor, skill and material furnished or to be furnished (Except the sum of $ retainage or holdback)

☑ 3. as full and final payment for all labor, skill and material furnished.

To the following real property (legal description, street address or project name):

**Plymouth - 2024 Sanitary Sewer Lining & Maintenance**

**Minger Project # 24-039**

and for value received hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill or material furnished to said real property (only for the amount paid if box 1 is checked and except for retainage shown if box 2 is checked).

**The waiver of mechanic's lien rights is conditioned upon receipt of payment from Minger Construction Co., Inc.**

**Neaton Brothers Erosion, LLC**
**PO Box 879**
**Watertown, MN 55388**

BY: _____

Federal I.D.# 41-1976698

NOTE: If this instrument is executed by a corporation, it must be signed by an officer, and if executed by a partnership It must be signed by a partner.

# 2024 SEWER LINING AND MAINTENANCE PROJECT EXPENDITURES

# Change Order No. 1

City Project Number SS249001

| | |
|---|---|
| Project Name | 2024 Sanitary Sewer Lining and Maintenance Project |
| Owner | City of Plymouth |
| Contractor | Minger Construction Companies, Inc. |
| Total Change Order Amount to Contract: | -$804,485.00 |

This Contract is between the City of Plymouth, and the Contractor as follows:

**Issue**:

The project included multiple locations for various sewer repair items; several of the locations came in significantly above the engineers estimation of probable cost causing the overall project to be over yearly anticipated construction budgets.

**Resolution:**

1. The contractor agreed to honor the bid prices that were submitted for Prudential Financial and AaCron utility crossings.
2. The city will remove Northwest Business Campus Sag, Luce Line Trail Lining and Manhole Rehabilitation from the overall project to reduce overall project costs.

**Estimate Of Cost:**

| Item No. | Description | Unit | Unit Price | + or – Quantity | + or – Amount $ |
|---|---|---|---|---|---|
| **PART 2: NORTHWEST BUSINESS CAMPUS SAG** | | | | | |
| 33 | MOBILIZATION | LS | $60,000.00 | -1 | -$60,000.00 |
| 34 | TRAFFIC CONTROL | LS | $6,000.00 | -1 | -$6,000.00 |
| 35 | BYPASS PUMPING | LS | $108,000.00 | -1 | -$108,000.00 |
| 36 | REMOVE SANITARY PIPE | LF | $65.00 | -35 | -$2,275.00 |
| 37 | SALVAGE AND REINSTALL FENCE | LF | $150.00 | -30 | -$4,500.00 |
| 38 | 27" REINFORCED CONCRETE PIPE | LF | $250.00 | -35 | -$8,750.00 |
| 39 | IMPROVED PIPE FOUNDATION | LF | $65.00 | -70 | -$4,550.00 |
| 40 | CONNECT TO EXISTING SANITARY MANHOLE | EA | $45,000.00 | -1 | -$45,000.00 |
| 41 | CONNECT TO EXISTING SANITARY PIPE | EA | $4,500.00 | -1 | -$4,500.00 |
| 42 | 27" SEWER REHABILITATION, CIPP | LF | $245.00 | -366 | -$89,670.00 |
| 43 | SEWER PIPE CLEANING | LF | $28.00 | -366 | -$10,248.00 |
| 44 | CCTV, INITIAL | LF | $17.00 | -366 | -$6,222.00 |

# Change Order No. 1

City Project Number SS249001

| | | | | | |
|---|---|---|---|---|---|
| 45 | CCTV, POST | LF | $5.00 | -366 | -$1,830.00 |
| 46 | STREET SWEEPER W/ PICKUP BROOM | HR | $185.00 | -10 | -$1,850.00 |
| 47 | BIO LOG, TYPE WOOD FIBER | LF | $5.00 | -400 | -$2,000.00 |
| 48 | CAT 25 EROSION CONTROL BLANKET | SY | $3.00 | -1700 | -$5,100.00 |
| 49 | SEEDING | SY | $3.00 | -1700 | -$5,100.00 |
| 50 | MNDOT 25-131 SEED | LB | $5.00 | -20 | -$100.00 |
| 51 | MNDOT 33-261 SEED | LB | $60.00 | -10 | -$600.00 |
| 52 | MNDOT 25-141 SEED | LB | $105.00 | -5 | -$525.00 |
| 53 | TEMPORARY CONSTRUCTION ENTRANCE | EA | $5,000.00 | -1 | -$5,000.00 |
| 54 | TOPSOIL BORROW (LV) | CY | $35.00 | -50 | -$1,750.00 |
| **SUBTOTAL PART 2** | | | | | -$373,570.00 |
| **PART 4: LUCE LINE TRAIL LINING** | | | | | |
| 93 | MOBILIZATION | LS | $30,000.00 | -1 | -$30,000.00 |
| 94 | TRAFFIC CONTROL | LS | $2,500.00 | -1 | -$2,500.00 |
| 95 | THREE RIVERS PARK TRAIL PROTECTION | LS | $2,500.00 | -1 | -$2,500.00 |
| 96 | RESTORATION | LS | $5,000.00 | -1 | -$5,000.00 |
| 97 | BYPASS PUMPING | LS | $100,000.00 | -1 | -$100,000.00 |
| 98 | 27" SEWER REHABILITATION, CIPP | LF | $270.00 | -640 | -$172,800.00 |
| 99 | SEWER PIPE CLEANING | LF | $22.00 | -640 | -$14,080.00 |
| 100 | CCTV, INITIAL | LF | $11.00 | -640 | -$7,040.00 |
| 101 | CCTV, POST | LF | $5.00 | -640 | -$3,200.00 |
| **SUBTOTAL TOTAL PART 4** | | | | | -$337,120.00 |
| **PART 5: MANHOLE REHABILITATION** | | | | | |
| 102 | MOBILIZATION | LS | $7,000.00 | -1 | -$7,000.00 |
| 103 | TRAFFIC CONTROL | LS | $2,000.00 | -1 | -$2,000.00 |
| 104 | MH REHAB JOINT GROUTING | GAL | $225.00 | -100 | -$22,500.00 |
| 105 | REHAB SANITARY SEWER MH | LF | $510.00 | -117 | -$59,670.00 |
| 106 | BENCH AND INVERT REPAIR | SF | $35.00 | -75 | -$2,625.00 |
| **SUBTOTAL TOTAL PART 5** | | | | | -$93,795.00 |
| | | | | **Net Estimated Change (Change to Contract Amount)** | **-$804,485.00** |

# Change Order No. 1

City Project Number SS249001

| Due to this change, the contract time: | | |
|---|---|---|
| ☒ Is NOT changed | Original Contract Completion Date: | November 19, 2024 |
| ☐ Has been changed as specified below:<br>• Increased by _____ Calendar Days<br>• Decreased by _____ Calendar Days | Revised Contract Completion Date: | |

Estimate Approved by City of Plymouth: _____ Date: _____

Print Name: _____ Phone: _____

Estimate Approved by Contractor: _____ Date: _____

Print Name: _____ Phone: _____

# Change Order No. 2

City Project Number SS249001

| | |
|---|---|
| Project Name | 2024 Sanitary Sewer Lining and Maintenance Project |
| Owner | City of Plymouth |
| Contractor | Minger Construction |
| Total Change Order Amount to Contract: | -$22,540.00 |

This Contract is between the City of Plymouth, and the Contractor as follows:

**Issues**:

1. The contractor proposed a change in pipe material for the Prudential crossing which provided a value engineering credit opportunity.
2. MNDOT requires a $25,000.00 as a part of the permit requirements.

**Resolution:**

1. The carrier pipe material for the Prudential crossing was changed from 10” Fusable C900 to 10” CERTA-LOK C900.
2. Minger will provide a 25,000.00 bond to cover the MNDOT requirements. This bond has a $250.00 issuing fee.

**Estimate Of Cost:**

| Item No. | Description | Unit | Unit Price | + or – Quantity | + or – Amount $ |
|---|---|---|---|---|---|
| 16 | 10" FUSABLE PVC C900 DR-18 SEWER PIPE (IN CASING) | LF | $150.00 | -530 | -$79,500.00 |
| | 10" PVC C900 DR-18 SEWER PIPE (IN CASING) - CERTA-LOK | LF | $107.00 | +530 | +$56,710.00 |
| | | | | | |
| | MNDOT Bond Issuing Fee | | | | +$250.00 |
| | | | | **Net Estimated Change (Change to Contract Amount)** | **-$22,540.00** |

# Change Order No. 2

City Project Number SS249001

| Due to this change, the contract time: | | |
|---|---|---|
| ☒ Is NOT changed | Original Contract Completion Date: | November 19, 2024 |
| ☐ Has been changed as specified below:<br>• Increased by _____ Calendar Days<br>• Decreased by _____ Calendar Days | Revised Contract Completion Date: | |

Estimate Approved by City of Plymouth: See above Date: 12/23/2024

Print Name: Michael Thompson Phone: 763-509-5501

Estimate Approved by Contractor: Minger Construction Date: 12/16/2024

Print Name: Tom Schneider Phone: 612-559-9351

# Change Order No. 3

City Project Number SS249001

| | |
|---|---|
| Project Name | 2024 Sanitary Sewer Lining and Maintenance Project |
| Owner | City of Plymouth |
| Contractor | Minger Construction |
| Total Change Order Amount to Contract: | $9,176.07 |

This Contract is between the City of Plymouth, and the Contractor as follows:

**Issues**:

1. Minger Construction was delayed with jacking operations as the City water department attempted to cut in a gate valve and also isolate the unrestrained 16” existing watermain that was located near the receiving pit.
2. Due to the 16” unrestrained watermain leaking, Minger Construction was requested to remove the existing 16”x16” tee and install two new 45 degree bends to the NS 16” Watermain to repair the leak. The pipe was also mega lugged and two DIP pipe were pushed behind the bends as a second means of restraint. This work was completed on 10/11/2024.

**Resolution:**

1. Change Order 3, Item 1 compensates the contractor for Delays.
2. Change Order 3, Item 2 compensates the contractor for watermain repairs near the receiving pit.

**Estimate Of Cost:**

| Item No. | Description | Unit | Unit Price | + or – Quantity | + or – Amount $ |
|---|---|---|---|---|---|
| 1 | MINGER DELAY - WATERMAIN ISOLATION DELAY INCLUDES LABOR AND EQUIPMENT | LS | 1 | $3,311.60 | $3,311.60 |
| 2 | REPAIR 16' WATERMAIN INCLUDES LABOR AND EQUIPMENT | LS | 1 | $5,864.47 | $5,864.47 |
| | | | | **Net Estimated Change (Change to Contract Amount)** | **$9,176.07** |

# Change Order No. 3

City Project Number SS249001

| Due to this change, the contract time: | | |
|---|---|---|
| ☒ Is NOT changed | Original Contract Completion Date: | November 19, 2024 |
| ☐ Has been changed as specified below:<br>• Increased by _____ Calendar Days<br>• Decreased by _____ Calendar Days | Revised Contract Completion Date: | |

Estimate Approved by City of Plymouth: See above Date: 12/23/2024

Print Name: Michael Thompson Phone: 763-509-5501

Estimate Approved by Contractor: Minger Construction Date: 12.16.24

Print Name: Tom Schneider Phone: 612-559-9351

# Change Order No. 4

City Project Number SS249001

| | |
|---|---|
| Project Name | 2024 Sanitary Sewer Lining and Maintenance Project |
| Owner | City of Plymouth |
| Contractor | Minger Construction |
| Total Change Order Amount to Contract: | $314,808.00 |

This Contract is between the City of Plymouth, and the Contractor as follows:

**Issues**:
The Northwest Business Park portion of the project was previously removed via Change Order 1. Sanitary sewer flow rates at the Northwest Business Park were collected and analyzed by City Staff and Minger Construction December 2024. Due to lower than originally anticipated sanitary sewer flow rates of that sewer system and a revised construction method for the repair, Minger was able to revise their original bid for this portion of the project from $373,570.00 to $314,808.00, resulting in a cost savings of $58,762.00.

**Resolution:**
This cost reduction allowed the City of Plymouth to add the Northwest Business Sag back to the Project Scope at a new reduced price of $314,808.00.

**Estimate of Cost:**

| Item No. | Description | Unit | Unit Price | + or – Quantity | + or – Amount $ |
|---|---|---|---|---|---|
| 1 | MOBILIZATION | LS | $52,000.00 | +1 | +$52,000.00 |
| 2 | TRAFFIC CONTROL | LS | $3,500.00 | +1 | +$3,500.00 |
| 3 | BYPASS PUMPING (2,000 GPM) | LS | $88,000.00 | +1 | +$88,000.00 |
| 4 | 40' X 12' SOE @ 17' DEEP | LS | $45,000.00 | +1 | +$45,000.00 |
| 5 | REMOVE SANITARY PIPE | LF | $65.00 | +35 | +$2,275.00 |
| 6 | SALVAGE AND REINSTALL FENCE | LF | $150.00 | +30 | +$4,500.00 |
| 7 | IMPROVED PIPE FOUNDATION | LF | $65.00 | +70 | +$4,550.00 |
| 8 | CONNECT TO EXISTING SANITARY MANHOLE | EA | $7,500.00 | +2 | +$15,000.00 |
| 9 | 27" SEWER REHABILITATION, SLIPLINING | LF | $200.00 | +366 | +$73,200.00 |
| 10 | SEWER PIPE CLEANING | LF | $8.00 | +366 | +$2,928.00 |
| 11 | CCTV, POST | LF | $5.00 | +366 | +$1,830.00 |
| 12 | STREET SWEEPER W/ PICKUP BROOM | HR | $185.00 | +10 | +$1,850.00 |
| 13 | BIO LOG, TYPE WOOD FIBER | LF | $5.00 | +400 | +$2,000.00 |
| 14 | CAT 25 EROSION CONTROL BLANKET | SY | $3.00 | +1700 | +$5,100.00 |

# Change Order No. 4

City Project Number SS249001

| | | | | | |
|---|---|---|---|---|---|
| 15 | SEEDING | SY | $3.00 | +1700 | +$5,100.00 |
| 16 | MNDOT 25-131 SEED | LB | $5.00 | +20 | +$100.00 |
| 17 | MNDOT 33-261 SEED | LB | $60.00 | +10 | +$600.00 |
| 18 | MNDOT 25-141 SEED | LB | $105.00 | +5 | +$525.00 |
| 19 | TEMPORARY CONSTRUCTION ENTRANCE | EA | $5,000.00 | +1 | +$5,000.00 |
| 20 | TOPSOIL BORROW (LV) | CY | $35.00 | +50 | +$1,750.00 |
| **Net Estimated Change (Change to Contract Amount)** | | | | | +$314,808.00 |

| **Due to this change, the contract time:** | | |
|---|---|---|
| ☐ Is NOT changed | Original Contract Completion Date: | |
| ☒ Has been changed as specified below:<br>• Increased by 194 Calendar Days<br>• Decreased by _____ Calendar Days | Revised Contract Completion Date: | June 1, 2025 |

Estimate Approved by City of Plymouth: _____ Date: _____

Print Name: _____ Phone: _____

Estimate Approved by Contractor: Minger Construction Co., Inc. Date: 2/17/2025

Print Name: Tom Schneider Tom Schneider Phone: 612-559-9351

# 2025 SEWER LINING AND MAINTENANCE PROJECT EXPENDITURES

Stantec

**City of Plymouth**
14900 23rd Avenue North
Plymouth, MN 55447


**Client Project Number: SS259001**
**Payment Number: 1**

**Contract Number:** 193807442
**Pay Request Number:** 1

| Stantec Project Number | Project Description |
|---|---|
| 193807442 | 2025 Sanitary Sewer Lining and Maintenance Project |

| | |
|---|---|
| **Contractor:** Visu-Sewer, Inc.<br>W230 N4855 Betker Drive<br>Pewaukee, WI 53072 | **Up To Date:** 11/30/2025 |

**Contract Amount**

| | |
|---|---|
| Original Contract | $961,314.00 |
| Contract Changes | $0.00 |
| Revised Contract | $961,314.00 |

| Work Certified This Request | Work Certified To Date | Less Amount Retained | Less Previous Payments | Amount Paid This Request | Total Amount Paid To Date |
|---|---|---|---|---|---|
| $196,469.80 | $196,469.80 | $9,823.49 | $0.00 | $186,646.31 | $186,646.31 |
| | | Percent: Retained: 5% | | | Percent Complete: 20.44% |

I hereby certify that all items and amounts shown are correct for the work completed to date.
Contractor: Visu-Sewer, Inc.

Approved by: PJB
PETER J BAUMANN

Date: 12/5/25

The Work on this project and application has been reviewed and the amount shown is recommended for payment.
Stantec Engineer:

Approved by:
Marian Fajutag

Date: 12/08/2025

Approved for Payment by Owner: City of Plymouth

Approved by:

Date: 1/9/2025

PROJECT #: SS259001
PO #: 2025-1277
OKAY TO PAY

7532

| Payment Summary | | | | |
|---|---|---|---|---|
| **No.** | **Up To Date** | **Work Certified Per Request** | **Amount Retained Per Request** | **Amount Paid Per Request** |
| 1 | 2025-11-30 | $196,469.80 | $9,823.49 | $186,646.31 |

| Funding Category Name | Work Certified to Date | Less Amount Retained | Less Previous Payments | Amount Paid this Request | Total Amount Paid to Date |
|---|---|---|---|---|---|
| 2025 Sanitary Sewer Lining and Maintenance Project | $196,469.80 | $9,823.49 | $0.00 | $186,646.31 | $186,646.31 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: MANHOLE REHABILITATION** | | | | | | | |
| 1 | MOBILIZATION | LS | $4,025.00 | 1 | 0.5 | $2,012.50 | 0.5 | $2,012.50 |
| 2 | TRAFFIC CONTROL | LS | $2,875.00 | 1 | 0.5 | $1,437.50 | 0.5 | $1,437.50 |
| 3 | MH REHAB JOINT GROUTING | GAL | $30.00 | 150 | 80 | $2,400.00 | 80 | $2,400.00 |
| 4 | REHAB SANITARY SEWER MH | LF | $412.00 | 330 | 198 | $81,576.00 | 198 | $81,576.00 |
| 5 | BENCH AND INVERT REPAIR | SF | $30.00 | 200 | 147.61 | $4,428.30 | 147.61 | $4,428.30 |
| | **PART 2: 27" SANITARY SEWER LINING – 494 CROSSING** | | | | | | | |
| 6 | MOBILIZATION | LS | $31,625.00 | 1 | 0.5 | $15,812.50 | 0.5 | $15,812.50 |
| 7 | TRAFFIC CONTROL | LS | $21,000.00 | 1 | 0.5 | $10,500.00 | 0.5 | $10,500.00 |
| 8 | BYPASS PUMPING | LS | $114,425.00 | 1 | 0.6 | $68,655.00 | 0.6 | $68,655.00 |
| 9 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 10 | TRAIL PROTECTION | LS | $10,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 11 | SEWER PIPE CLEANING | LF | $5.00 | 1200 | 1206 | $6,030.00 | 1206 | $6,030.00 |
| 12 | CCTV, INITIAL | LF | $3.00 | 1200 | 1206 | $3,618.00 | 1206 | $3,618.00 |
| 13 | CCTV, POST | LF | $2.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 14 | 27" SEWER REHABILIATION, CIPP | LF | $191.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 15 | 27" PRE-LINER | LF | $9.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 16 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 6 | 0 | $0.00 | 0 | $0.00 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **ALTERNATE 1: SANITARY SEWER LINING – UPRR CROSSING** | | | | | | | |
| 17 | MOBILIZATION | LS | $43,125.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 18 | TRAFFIC CONTROL | LS | $50,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 19 | BYPASS PUMPING | LS | $105,800.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 20 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 21 | SEWER PIPE CLEANING | LF | $10.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 22 | CCTV, INITIAL | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 23 | CCTV, POST | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 24 | 24" SEWER REHABILITATION, CIPP | LF | $225.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 25 | 24" PRE-LINER | LF | $8.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 26 | 36" SEWER REHABILIATION, CIPP | LF | $775.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 27 | 36" PRE-LINER | LF | $10.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 28 | SERVICE REINSTATEMENT | EA | $250.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| 29 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 3 | 0 | $0.00 | 0 | $0.00 |
| 30 | GROUT SERVICE CONNECTION | EA | $2,500.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| | | | | **PROJECT TOTALS:** | | | **$196,469.80** | **$196,469.80** |

| **Project Category Totals** | | |
|---|---|---|
| **Category** | **Amount This Request** | **Amount To Date** |
| PART 1: MANHOLE REHABILITATION | $91,854.30 | $91,854.30 |
| PART 2: 27" SANITARY SEWER LINING - 494 CROSSING | $104,615.50 | $104,615.50 |
| ALTERNATE NO. 1: SANITARY SEWER LINING - UPPER CROSSING | $0.00 | $0.00 |

| | |
|---|---|
| **Contract Total** | **$196,469.80** |

SEWER LINING AND MAINTENANCE SUBTOTAL = $104,615.00
5% RETAINAGE STILL HELD = $5,230.77
APPLICABLE SEWER LINING AND MAINTENANCE TOTAL = $99,384.73

Stantec

**City of Plymouth**
14900 23rd Avenue North
Plymouth, MN 55447


**Client Project Number: SS259001**
**Payment Number: 2**

**Contract Number:** 193807442
**Pay Request Number:** 2

| Stantec Project Number | Project Description |
|---|---|
| 193807442 | 2025 Sanitary Sewer Lining and Maintenance Project |

| | |
|---|---|
| **Contractor:** Visu-Sewer, Inc.<br>W230 N4855 Betker Drive<br>Pewaukee, WI 53072 | **Up To Date:** 12/31/2025 |

**Contract Amount**

| | |
|---|---|
| Original Contract | $961,314.00 |
| Contract Changes | $0.00 |
| Revised Contract | $961,314.00 |

| Work Certified This Request | Work Certified To Date | Less Amount Retained | Less Previous Payments | Amount Paid This Request | Total Amount Paid To Date |
|---|---|---|---|---|---|
| $346,723.98 | $543,193.78 | $27,159.69 | $186,646.31 | $329,387.78 | $516,034.09 |
| | | Percent: Retained: 5% | | | Percent Complete: 56.51% |

I hereby certify that all items and amounts shown are correct for the work completed to date.
Contractor: Visu-Sewer, Inc.

Approved by: PETER J BAUMANN Date: 1/12/26

The Work on this project and application has been reviewed and the amount shown is recommended for payment.
Stantec Engineer:

Approved by: Marian Fajutag Date: 1/13/2026

Approved for Payment by Owner: City of Plymouth

Approved by: Date: 1/22/2026

PROJECT #: SS259001
PO #: 2025-1277
OKAY TO PAY

7532

| Payment Summary | | | | |
|---|---|---|---|---|
| **No.** | **Up To Date** | **Work Certified Per Request** | **Amount Retained Per Request** | **Amount Paid Per Request** |
| 1 | 2025-11-30 | $196,469.80 | $9,823.49 | $186,646.31 |
| 2 | 2025-12-31 | $346,723.98 | $17,336.20 | $329,387.78 |

| Funding Category Name | Work Certified to Date | Less Amount Retained | Less Previous Payments | Amount Paid this Request | Total Amount Paid to Date |
|---|---|---|---|---|---|
| 2025 Sanitary Sewer Lining and Maintenance Project | $543,193.78 | $27,159.69 | $186,646.31 | $329,387.78 | $516,034.09 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **PART 1: MANHOLE REHABILITATION** | | | | | | | |
| 1 | MOBILIZATION | LS | $4,025.00 | 1 | 0 | $0.00 | 0.5 | $2,012.50 |
| 2 | TRAFFIC CONTROL | LS | $2,875.00 | 1 | 0 | $0.00 | 0.5 | $1,437.50 |
| 3 | MH REHAB JOINT GROUTING | GAL | $30.00 | 150 | 30 | $900.00 | 110 | $3,300.00 |
| 4 | REHAB SANITARY SEWER MH | LF | $412.00 | 330 | 80.79 | $33,285.48 | 278.79 | $114,861.48 |
| 5 | BENCH AND INVERT REPAIR | SF | $30.00 | 200 | 69.1 | $2,073.00 | 216.71 | $6,501.30 |
| | **PART 2: 27" SANITARY SEWER LINING – 494 CROSSING** | | | | | | | |
| 6 | MOBILIZATION | LS | $31,625.00 | 1 | 0.5 | $15,812.50 | 1 | $31,625.00 |
| 7 | TRAFFIC CONTROL | LS | $21,000.00 | 1 | 0.5 | $10,500.00 | 1 | $21,000.00 |
| 8 | BYPASS PUMPING | LS | $114,425.00 | 1 | 0.4 | $45,770.00 | 1 | $114,425.00 |
| 9 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0.25 | $625.00 | 0.25 | $625.00 |
| 10 | TRAIL PROTECTION | LS | $10,000.00 | 1 | 0.5 | $5,000.00 | 0.5 | $5,000.00 |
| 11 | SEWER PIPE CLEANING | LF | $5.00 | 1200 | 0 | $0.00 | 1206 | $6,030.00 |
| 12 | CCTV, INITIAL | LF | $3.00 | 1200 | 0 | $0.00 | 1206 | $3,618.00 |
| 13 | CCTV, POST | LF | $2.00 | 1200 | 1206 | $2,412.00 | 1206 | $2,412.00 |
| 14 | 27" SEWER REHABILIATION, CIPP | LF | $191.00 | 1200 | 1206 | $230,346.00 | 1206 | $230,346.00 |
| 15 | 27" PRE-LINER | LF | $9.00 | 1200 | 0 | $0.00 | 0 | $0.00 |
| 16 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 6 | 0 | $0.00 | 0 | $0.00 |

| Line | Description | Units | Unit Price | Contract Quantity | Quantity This Request | Amount This Request | Quantity To Date | Amount To Date |
|---|---|---|---|---|---|---|---|---|
| | **ALTERNATE 1: SANITARY SEWER LINING – UPRR CROSSING** | | | | | | | |
| 17 | MOBILIZATION | LS | $43,125.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 18 | TRAFFIC CONTROL | LS | $50,000.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 19 | BYPASS PUMPING | LS | $105,800.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 20 | SITE RESTORATION ALLOWANCE | LS | $2,500.00 | 1 | 0 | $0.00 | 0 | $0.00 |
| 21 | SEWER PIPE CLEANING | LF | $10.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 22 | CCTV, INITIAL | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 23 | CCTV, POST | LF | $5.00 | 490 | 0 | $0.00 | 0 | $0.00 |
| 24 | 24" SEWER REHABILITATION, CIPP | LF | $225.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 25 | 24" PRE-LINER | LF | $8.00 | 383 | 0 | $0.00 | 0 | $0.00 |
| 26 | 36" SEWER REHABILIATION, CIPP | LF | $775.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 27 | 36" PRE-LINER | LF | $10.00 | 84 | 0 | $0.00 | 0 | $0.00 |
| 28 | SERVICE REINSTATEMENT | EA | $250.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| 29 | SEWER PIPE JOINT GROUTING | GAL | $500.00 | 3 | 0 | $0.00 | 0 | $0.00 |
| 30 | GROUT SERVICE CONNECTION | EA | $2,500.00 | 2 | 0 | $0.00 | 0 | $0.00 |
| | | | | **PROJECT TOTALS:** | | **$346,723.98** | | **$543,193.78** |

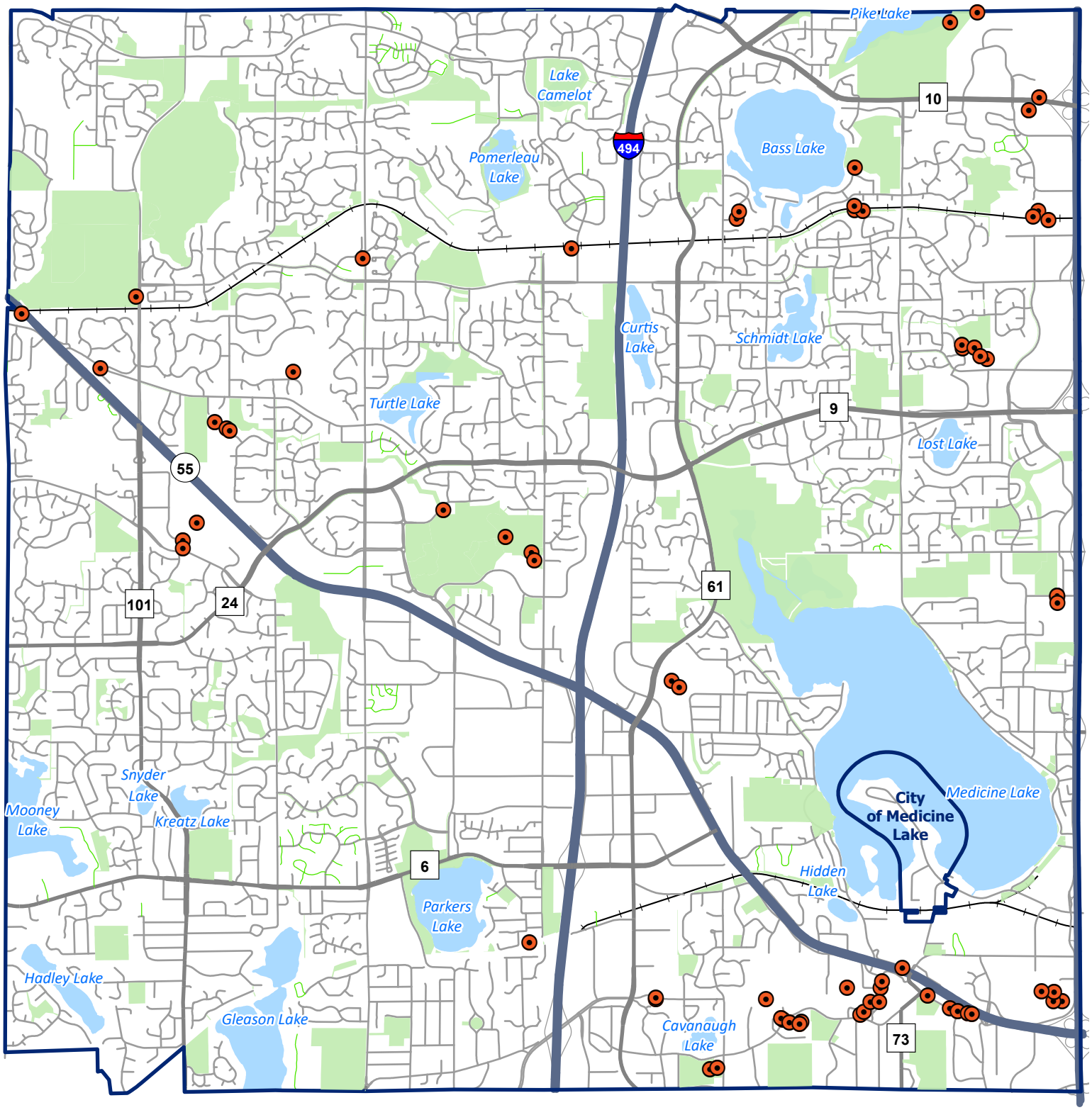
| **Project Category Totals** | | |
|---|---|---|
| **Category** | **Amount This Request** | **Amount To Date** |
| ALTERNATE NO. 1: SANITARY SEWER LINING - UPPER CROSSING | $0.00 | $0.00 |
| PART 1: MANHOLE REHABILITATION | $36,258.48 | $128,112.78 |
| PART 2: 27" SANITARY SEWER LINING - 494 CROSSING | $310,465.50 | $415,081.00 |

| | |
|---|---|
| **Contract Total** | **$543,193.78** |

SEWER LINING AND MAINTENANCE SUBTOTAL = $310,465.50
5% RETAINAGE STILL HELD = $15,523.28
APPLICABLE SEWER LINING AND MAINTENANCE TOTAL = $294,942.23

# 2024 Manhole Sealing Project

City of Plymouth




Manholes Sealed (68)

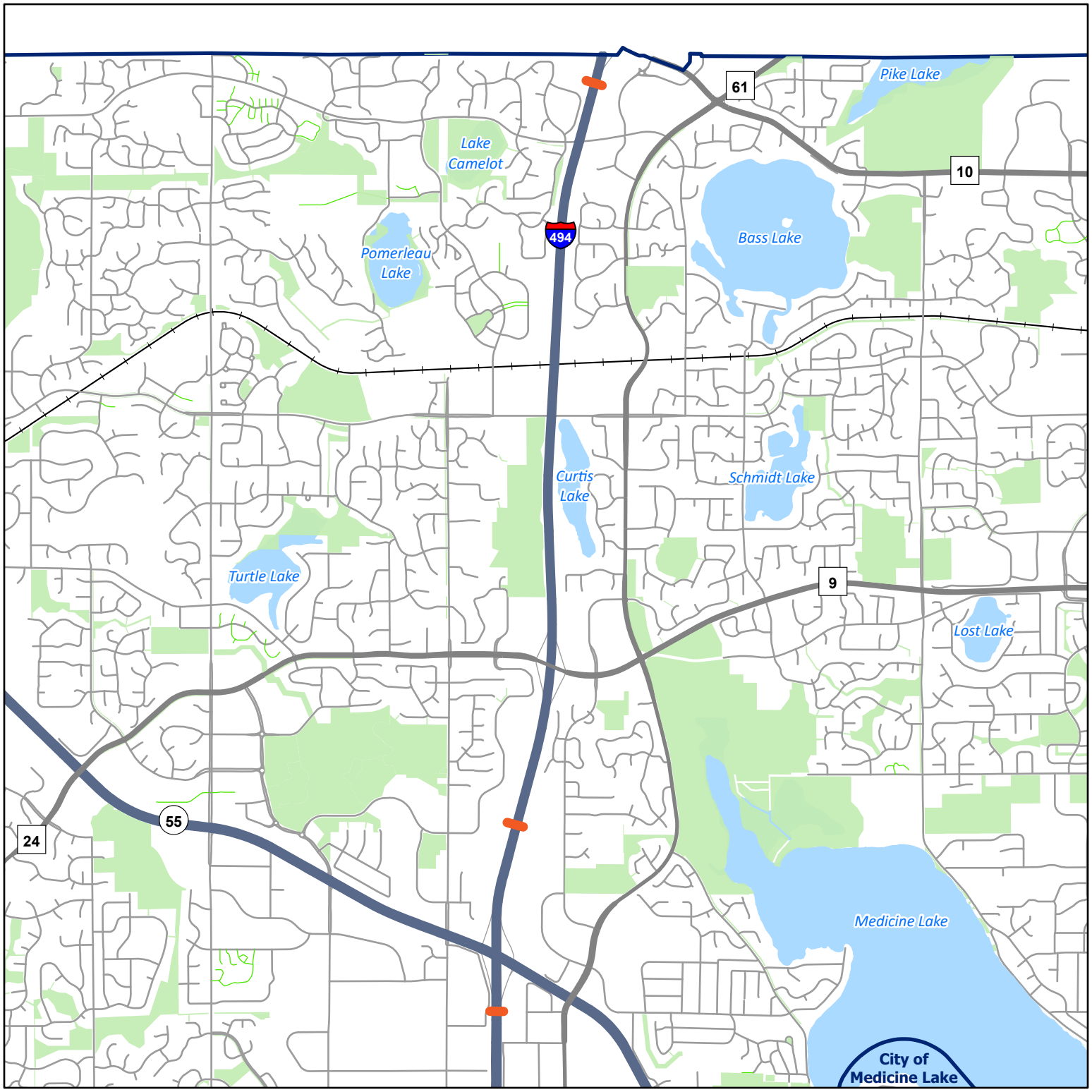
N

0 1 Miles

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

# 2024 Sewer Lining and Maintenance Project

City of Plymouth




Project Locations

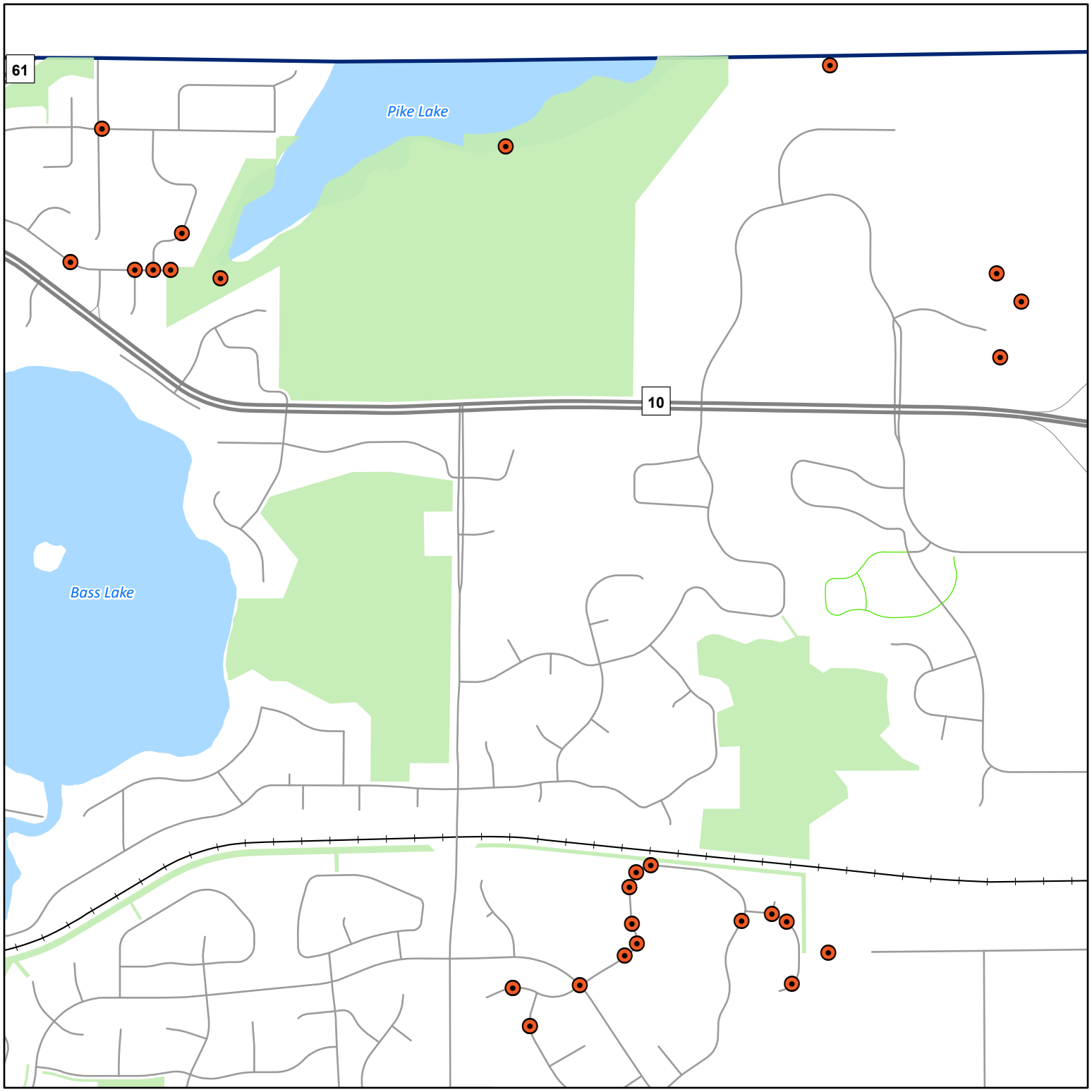
N

0 1 Mile

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

# 2025 Manhole Sealing Project

City of Plymouth




Manholes Sealed (28)

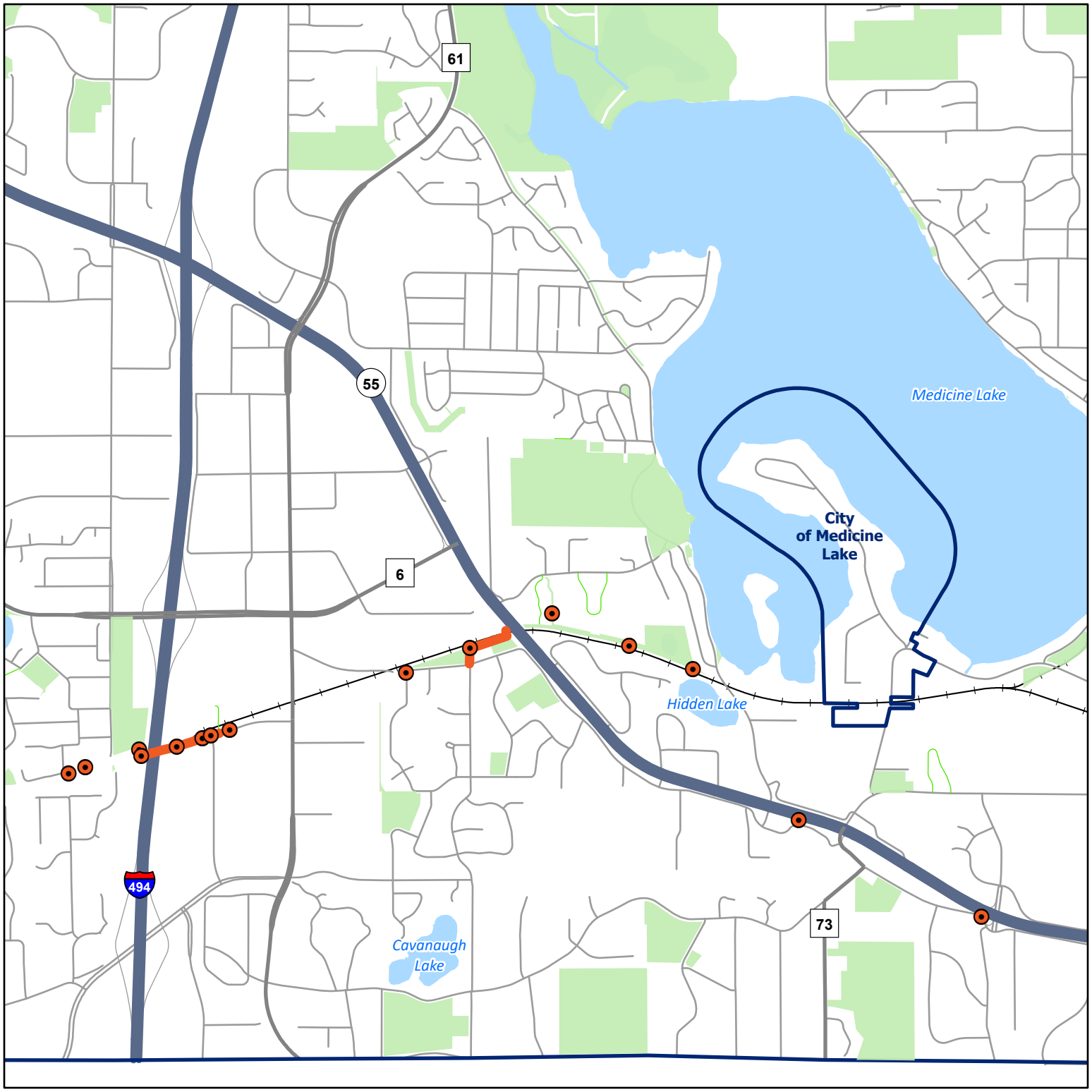
N

0 0.5 Mile

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

# 2025 Sewer Lining and Maintenance Project

City of Plymouth




Lined Pipe

Manhole Maintenace

N

0 1 Mile

This represents a compilation of information and data from city, county, state and other sources that has not been field verified. Information should be field verified and compared with original source documents.

**Attachment I-A**

**State of Minnesota**
**General Obligation Bond Financed**
**CERTIFICATION**

The undersigned hereby certifies as follows:

☐ This Certification is being submitted pursuant to the Waiver of Real Property Declaration granted by Minnesota Management and Budget to Metropolitan Council for Municipal Publicly Owned Infrastructure Inflow/Infiltration projects or the portions thereof which lie entirely within public road, street and highway rights-of-way and utility easements.

The City of Plymouth certifies that City has read and will comply with the terms and conditions of the Waiver of Real Property Declaration, a copy of which is attached to this Certification and further, that the Governmental Program which is the subject of and described in the Municipal Publicly-Owned Infrastructure Inflow/Infiltration Grant Agreement No. SG-21306 between the City of Plymouth and Metropolitan Council qualifies for the Waiver of Real Property Declaration attached hereto.

The undersigned owns ☐ fee title to property and/or ☒ permanent easement and/or ☒ other easement which meets the requirements of this Agreement for wastewater collection purposes and/or permit for pipe in City of Plymouth public right of way which meets the requirements of this Agreement for wastewater collection purposes and a wastewater collection system within the fee title, permanent easement, and/or the other easement and wastewater collection system being located in Hennepin County, Minnesota. The fee title property, permanent easement and/or other easement and the wastewater collection system therein is referred to as "Restricted Property" and is described in Exhibit A attached hereto by **legal description, narrative description, or diagram.**

As the owner of the Restricted Property, the undersigned hereby acknowledges the following restrictions and encumbrances with respect to the Restricted Property:

A. The Restricted Property is State bond financed property within the meaning of Minn. Stat. § 16A.695 that exists as of the effective date of the grant agreement identified in paragraph B below, is subject to the encumbrance created and requirements imposed by such statutory provision, and cannot be sold, mortgaged, encumbered or otherwise disposed of without the approval of the Commissioner of Minnesota Management and Budget, or its successor, which approval must be evidenced by a written statement signed by said commissioner and attached to the deed, mortgage, encumbrance or instrument used to sell or otherwise dispose of the Restricted Property; and

B. The Restricted Property is subject to all of the terms, conditions, provisions, and limitations contained in the G.O. Grant Agreement between Metropolitan Council and [Grantee], dated May 01, 2026 (the "G.O. Grant Agreement").

The Restricted Property shall remain subject to this State of Minnesota General Obligation Bond Financed Declaration for as long as the G.O. Grant Agreement is in force and effect; at which time it shall be released therefrom by way of a written release in recordable form signed by both the Metropolitan Council and the Commissioner of Minnesota of Management and Budget, or their successors, and such written release is recorded in the real estate records relating to the Restricted Property. This Certification may not be terminated, amended, or in any way modified without the specific written consent of the Commissioner of Minnesota of Management and Budget, or its successor.

**SIGNATURE BLOCK AND ACKNOWLEDGMENT**

City of Plymouth

By: _____
Jeffry Wosje, Mayor

Dated: 3/25/2026

By: _____
Dave Callister, City Manager

Dated: 3/25/2026

STATE OF MINNESOTA )
) ss.
COUNTY OF HENNEPIN )

On the 25 day of March, 2026, before me a notary public within and for said County, personally appeared Jeffry Wosje and Dave Callister, named in the forgoing instrument as the Mayor and City Manager of the City of Plymouth and acknowledged said instrument was signed on behalf of said City of Plymouth.

_____
Notary Public

JODI MARIE GALLUP
Notary Public
Minnesota
My Commission Expires JANUARY 31, 2027

**Exhibit A**
**LEGAL DESCRIPTION, NARRATIVE DESCRIPTION, OR MAP OF RESTRICTED PROPERTY**

**Please see attached maps**

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-083

## RESOLUTION AUTHORIZING PARTICIPATION IN THE METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES 2023 MUNICIPAL INFLOW/INFILTRATION GRANT PROGRAM

WHEREAS, the Minnesota State Legislature has appropriated $12,000,000 in bonding bill funding for municipalities to reduce inflow and infiltration (I/I) in their public wastewater system infrastructure through the 2023 Municipal I/I Grant Program administered by Metropolitan Council Environmental Services (MCES); and

WHEREAS, MCES is offering a Preliminary Minimum Allocation of $50,000 for each eligible city with provisions for distribution of remaining funds proportionally to submitted eligible project costs until all $12,000,000 in available funding has been allocated; and

WHEREAS, the city has identified sanitary sewer projects that reduce inflow and infiltration in its capital improvement program that are eligible for funding under the MCES grant.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that participation in the MCES 2023 Municipal I/I Grant Program is authorized.

APPROVED by the City Council on this 24th day of March, 2026.

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-156

## RESOLUTION APPROVING AGREEMENT WITH METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES FOR THE 2023 MUNICIPAL INFLOW/INFILTRATION GRANT PROGRAM

WHEREAS, the Minnesota State Legislature has appropriated $12,000,000 in state bonding for municipalities to reduce inflow and infiltration (I/I) in their public wastewater system infrastructure through the 2023 Municipal I/I Grant Program administered by Metropolitan Council Environmental Services (MCES); and

WHEREAS, MCES is offering a preliminary minimum allocation of $50,000 for each eligible city with provisions for distribution of remaining funds proportionally to submitted eligible project costs until all $12,000,000 in available funding has been allocated; and

WHEREAS, the city has identified sanitary sewer projects that reduce inflow and infiltration in its capital improvement program that are eligible for funding under the MCES grant; and

WHEREAS, the city has submitted $2,368,126 in capital costs for reimbursement under the MCES grant program; and

WHEREAS, MCES has calculated the city's grant amount to be $365,751; and

WHEREAS, an agreement with MCES is required to participate in and receive grant funding.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that the agreement with Metropolitan Council Environmental Services for the 2023 Municipal Inflow/Infiltration Grant Program is approved.

BE IT FURTHER RESOLVED, that the $365,751 in funding received from participation in the 2023 Municipal Inflow/Infiltration Grant Program will reimburse the Sewer Fund.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.7**

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| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Geoff Solomonson, Associate Planner |
| **Reviewed by:** | Grant Fernelius, CED Director<br>Lori Sommers, Planning Manager |
| **Item:** | **Deny variances requested to lot area and lot width for a lot line adjustment at 710 Kingsview Lane (Craig and Michelle Weatherson -- 2026020)** |

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## 1. Action Requested:

Adopt the attached resolution denying requested variances to lot area and lot width for a lot line adjustment at 710 Kingsview Lane, as recommended by the Planning Commission.

Approval requires a 4/7 vote of the City Council.

## 2. Background:

On June 3rd, the Planning Commission reviewed the proposal, conducted a public hearing and subsequently voted unanimously to recommend denial of the variances.

A copy of the Planning Commission meeting minutes and report are attached. Notice of the public meeting was mailed to all property owners within 200 feet of the site.

## 3. Budget Impact:

Not Applicable

## 4. Attachments:

1. Planning Commision minutes
2. Planning report
3. Narrative
4. Site plan

5. City Council Resolution 2026-157

# Proposed Minutes
# Planning Commission Meeting
# June 3, 2026

Chair Boo called a Meeting of the Plymouth Planning Commission to order at 7:00 p.m. in the Council Chambers of City Hall, 3400 Plymouth Boulevard, on June 3, 2026.

COMMISSIONERS PRESENT: Chair Michael Boo, Julie Olson, Greg Hansen, Josh Fowler, and Neha Markanda

COMMISSIONERS ABSENT: Marc Anderson and Jim Willis

STAFF PRESENT: Planning Manager Lori Sommers, Engineering Services Manager Chris McKenzie, Associate Planners Geoff Solomonson and Sophia Kucera, and Senior Planner Shawn Drill

OTHERS IN ATTENDANCE: City Council Liaison Julie Pointner

**New Business**

**(6.1) Variances requested for the lot area and lot width for a lot line adjustment at 710 Kingsview Lane (Craig and Michelle Weatherson – 2026020)**

Associate Planner Solomonson presented the staff report.

Chair Boo asked if the current easement is a problem for either of the landowners.

Associate Planner Solomonson replied that it has not been indicated that it is an issue.

Chair Boo invited the applicant to speak, but the applicant was not present.

Chair Boo commented that there are competing issues in relation to conformity with lot size and what seems to be a de minimis request. He stated that without additional information from the applicant, he has a hard time understanding the need for this.

Commissioner Olson agreed.

Commissioner Fowler stated that those access agreements can cause issues in the future, even if there is no known issue at this time. He stated that this seems to be a small chunk of land, so you would hope it would not cause issues. He was unsure whether this rises to the point of approving a variance, especially without input from the applicant.

Commissioner Markanda stated that she does not see a glaring impetus for change, and based on the information provided, she would have a hard time approving this request.

**Motion was made by Boo, and seconded by Commissioner Fowler, to recommend denial of variance requests to the lot area and lot width for a lot line adjustment at 710 Kingsview Lane. With all Commissioners voting in favor, the motion carried.**

It was noted that this item is scheduled to go before the City Council at its June 23, 2026, meeting.

**To:** Plymouth Planning Commission

**From:** Geoff Solomonson, Associate Planner (763-509-5455)
Community and Economic Development Department

**Subject:** Craig and Michelle Weatherson – Request for variances at 710 Kingsview Lane (2026020)

**Ward:** **2**

**Deadline:** August 22, 2026

**Summary**
This request is for approval of variances to lot area and lot width at 710 Kingsview Lane for the transfer of a portion of property to 616 Kingsview Lane.

An aerial view of the site is included on the right for reference on the site context.




**Recommended Action**
Community and Economic Development Department Staff recommend denial of the variances.

**Site Information**

Zoning and Land Use
The property is zoned RSF-1 (single-family detached dwelling) and guided LA-1 (living area 1).

| | Use | Zoning | Land Use Designation (2040 Comprehensive Plan) |
|---|---|---|---|
| Subject Property | Single-family residential | RSF-1 | LA-1 |
| North, South, East and West | Single-family residential | RSF-1 | LA-1 |

School District
The site is in the Wayzata School District (#284).

Natural Characteristics of Site
The site is located in the Bassett Creek watershed. The site is not located in the Shoreland Management Overlay District or flood plain and there are no wetlands on the property.

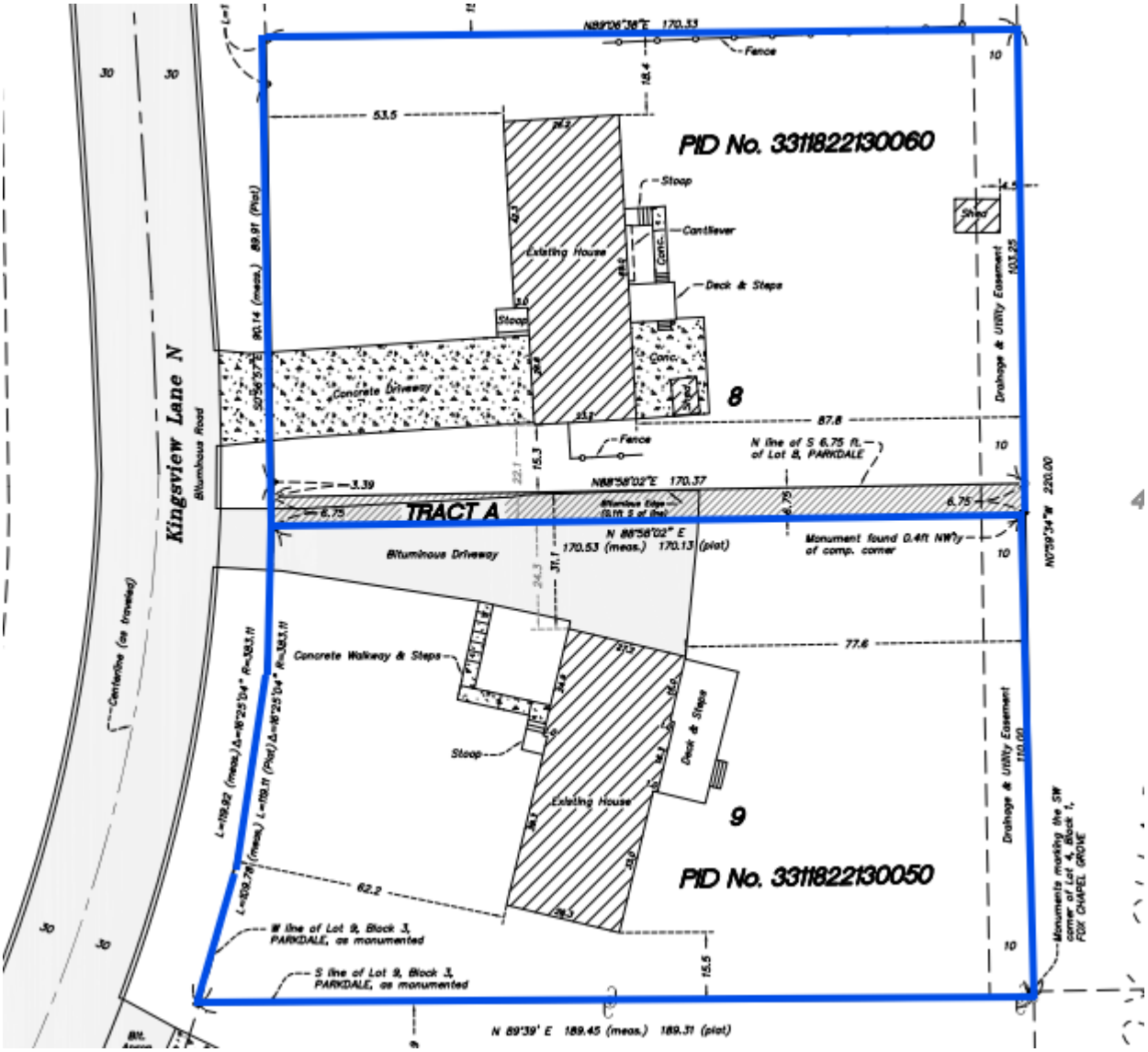
Previous City Actions Affecting Site
The site is located in the Parkdale Subdivision, which was platted in 1956. City records indicate there are no other actions recorded on this site. Hennepin County has indicated a driveway access easement was recorded between 710 and 616 Kingsview Lane in 2026.

**Analysis of Request**
The subject property is zoned RSF-1, and contains 18,772 square feet and has a lot width of 110 feet. The RSF-1 zoning district requires a minimum 18,500 square footage and a minimum lot width of 110 feet.

The applicant has indicated in the submitted application that this will return the property at 710 Kingsview Lane back to its 'original form/lot configuration' due to a purchase of a portion of the property by 710 Kingsview Lane through a tax forfeiture in 2017, however in discussions with Hennepin County Property ID & Platting, they had no record of a lot line adjustment and the current lot dimensions match the original Parkdale subdivision platted in 1956. The application did not include documentation about a tax forfeiture or transfer of land on the property.

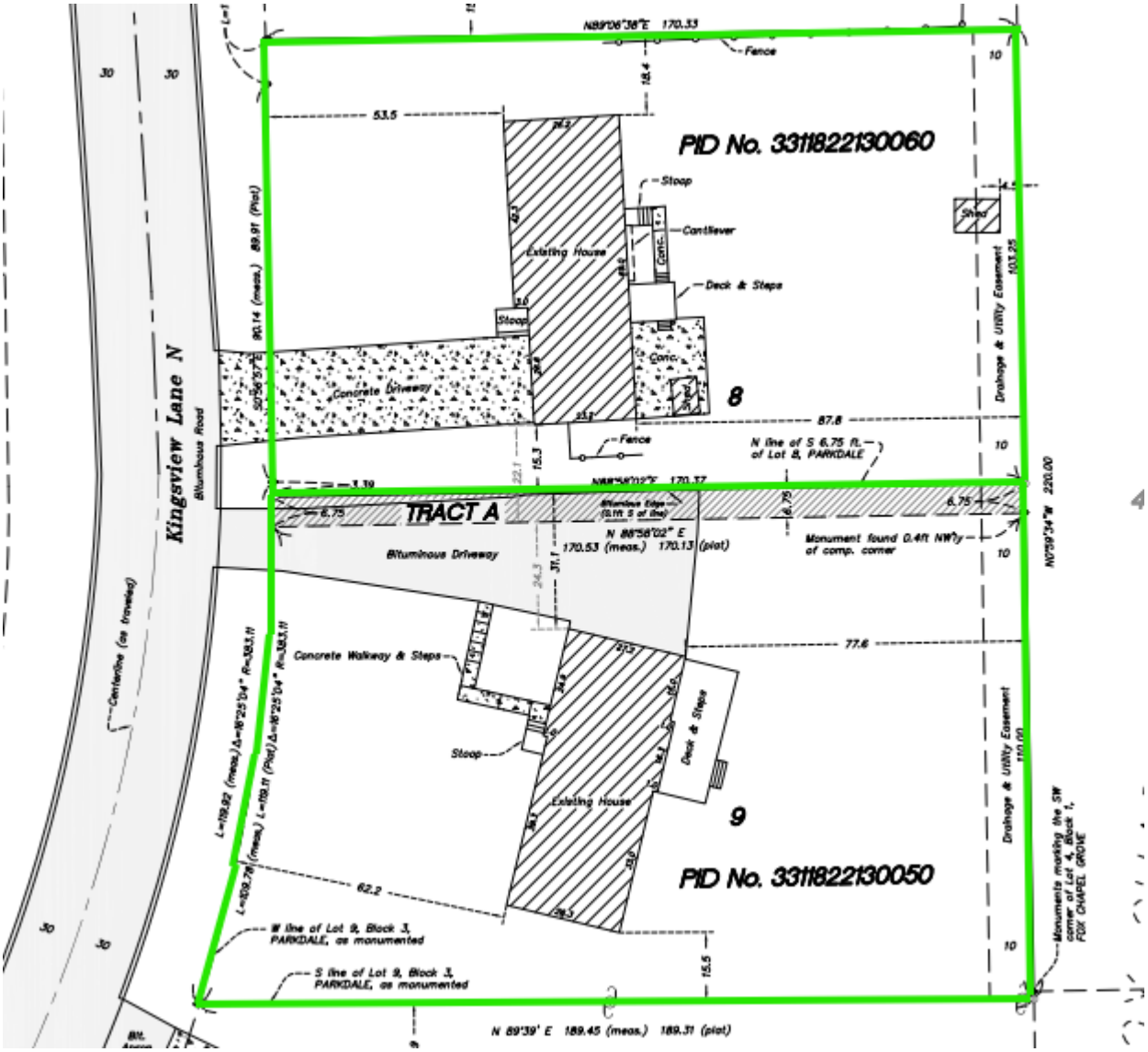
Currently a portion of the driveway for the property to the south at 616 Kingsview Lane lies within the property boundary for 710 Kingview Lane. The applicant is proposing a lot line adjustment for a 6.75 foot portion of land on the southern boundary of the property containing the driveway to be contained entirely on 616 Kingsview Lane, as shown below in Tract A, and is requesting variances of lot area and lot width as the lot line adjustment would put 710

Kingsview Lane under the minimum requirements. The current lot boundaries are shown below in blue.




With the proposed lot line adjustment, the property at 710 Kingsview Lane would be reduced from 18,772 square feet to 17,622 square feet and a lot width of 110 feet to 103.25 feet. The property at 616 Kingsview Lane would increase from 19,319 square feet to 20,469 square feet and a lot width of 110 feet to 116.75 feet. The proposed lot line adjustment would maintain the side yard setback of 15 feet required by the RSF-1 zoning district for 710 Kingsview Lane.

The proposed lot boundaries after the lot line adjustment are shown below in green.




If this variance were to receive approval, a lot line adjustment through the Hennepin County divide or combine tax parcels process would be required.

In previous discussions with the property owners and concerned parties of the properties, staff had recommended a private driveway access easement be filed with Hennepin County for both properties, which was completed in 2026. Staff finds this adequately addresses the concern of the driveway without creating a non-conforming lot area and width.

*Findings*
The Planning Commission must review the variance request for compliance with the standards outlined in the zoning ordinance. In review of the request, staff finds that all the applicable variance standards would not be met, as follows:

1. Would the variance, and its resulting construction or project, be in harmony with the general purposes and intent of the Zoning Ordinance, and be consistent with the comprehensive plan?
   *Finding: Staff finds that the request would not be in harmony with the general purpose of the zoning ordinance and comprehensive plan as a private driveway access easement would address the concerns of the property owners without creating a non-conforming lot.*

2. The variance applicant has satisfactorily established that there are practical difficulties in complying with this Chapter. "Practical difficulties" means that:
   a. Does the applicant propose to use the property in a reasonable manner permitted by this Chapter?
      *Finding: Staff finds that the property would be used in a reasonable manner.*
   b. Is the plight of the landowner due to circumstances unique to the property that were not created by the landowner?
      *Finding: Staff finds that the property characteristics were not caused by the applicant as they are not the original owners, however staff feels that a driveway access easement would address concerns by the property owner at 616 Kingsview Lane.*
   c. The variance, if granted, would not alter the essential character of the locality?
      *Finding: Staff finds that the request would alter the essential character of the neighborhood as the request would create a non-conforming lot in lot width and area while the surrounding neighborhood meets the RSF-1 zoning requirements.*

3. Is the variance request based exclusively upon economic considerations?
   *Finding: Staff finds that the request is not solely based on economic considerations but based but based upon existing characteristics of the property and the original construction of the surrounding neighborhood.*

4. Would the variance, and its resulting construction or project, be detrimental to the public welfare, or would it be injurious to other land or improvements in the neighborhood?
   *Finding: Staff finds that the request would impact the neighborhood as the request would create a non-conforming lot in lot width and area while the surrounding neighborhood meets the RSF-1 zoning requirements.*

5. Would variance, and its resulting construction or project, impair an adequate supply of light and air to adjacent properties? Or would it substantially increase traffic congestion in public streets, increase the danger of fire, endanger the public safety, or substantially diminish property values within the neighborhood?
   *Finding: Staff finds that the request would not impair light and air, nor increase traffic, risk of fire, nor endanger the public safety, nor diminish property values in the neighborhood.*

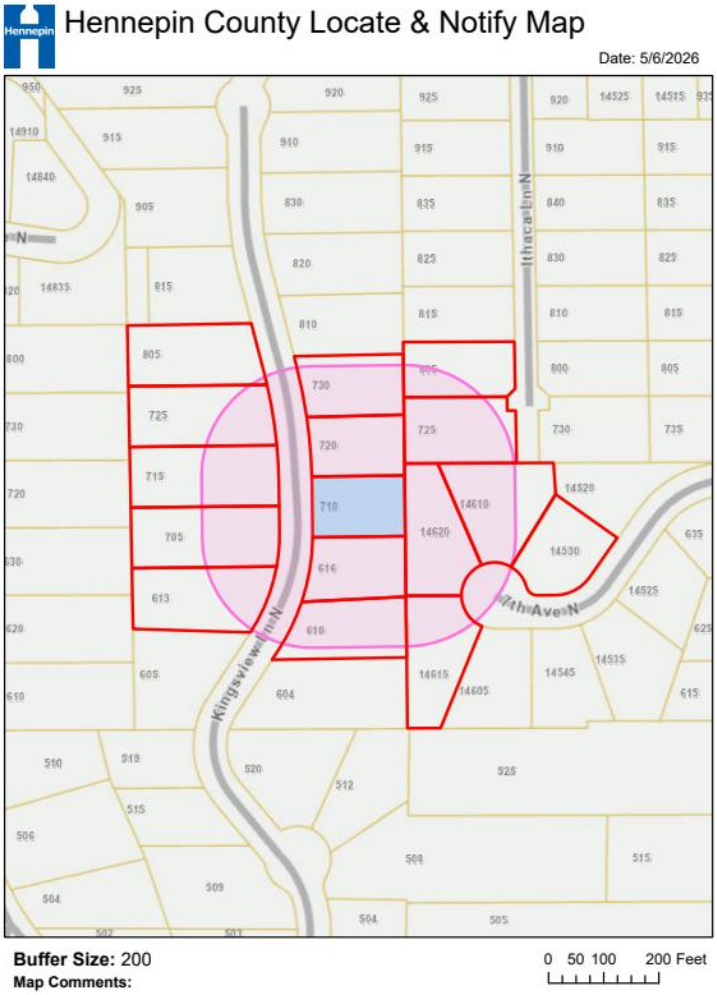
6. Is the variance requested the minimum action required to address or alleviate the practical difficulties?
   *Finding: Staff finds that the variances are unnecessary as a driveway access easement addresses concerns on both 710 and 616 Kingsview Lane without creating a non-conforming lot in lot area and lot width. Staff also notes that approval of these variances will require an additional process with the approval of a lot line adjustment with Hennepin County.*

**Level of Discretion in Decision-Making**

The City's discretion in approving or denying a variance is limited to whether or not the proposal meets the standards for a variance. The City has a relatively high level of discretion with a variance because the burden of proof is on the applicant to show that they meet the standards for a variance.

**Public Notice**

Notice of the public meeting was mailed to all property owners within 200 feet of the site.



**Community and Economic Development Department**
3400 Plymouth Blvd
Plymouth, MN 55447
(763) 509-5450

# Variance
# Application Checklist

Please submit digital (emailed, USB) copies of the following items via email to planning@plymouthmn.gov to submit your application.
Applications will be processed once all items on this checklist are submitted.

**Requirements**

- **Completed Application Form,** signed by the property owner.
- **Answers** to the questions on page 2.
- **Accurate Certified Survey** showing the proposal, drawn to scale, including all dimensions and square footages.
- **Site Plan** showing any applicable changes in landscaping, signage, lighting, and grading.
- **Application Fee** payable to the City of Plymouth:
  - $150 for subdivision code variance
  - $200 for 1 and 2 family lots
  - $300 for all other lots,
  - Plus, for non-residential uses within 500 lineal feet of any residential property, an additional $165 fee for a development sign on one street frontage and $50 per sign for each additional street frontage.

    The fee for staff-prepared mailing labels is included in the application fee. Please contact planning@plymouthmn.gov to set up online payment or submit a check or cash with the request.

Additional information may be requested concerning operational factors or to retain expert testimony with the consent and at the expense of the applicant as necessary to establish performance conditions in relation to all pertinent sections of the zoning ordinance. For a complete list of required materials, refer to Section 21030 of the Plymouth Zoning Ordinance.

**Community and Economic Development Department**
3400 Plymouth Blvd
Plymouth, MN 55447
(763) 509-5450

What is the proposed project? Explain what you're doing and why you need a variance.

*We need to return the property that includes the driveway back to 616 Kingsview Ln N. We need a variance for our property at 710 Kingsview Ln N because that property lot size will be undersized and the front footage will also be under current standards.*

Would the variance, and its resulting construction or project, be in harmony with the general purposes and intent of the Zoning Ordinance, and consistent with the comprehensive plan? Explain.

- *The variance is consistent with the neighborhood but will result in a shortage in lot size square footage and minimum road frontage required at our property at 710 Kingsview Ln N. We are asking for a variance to correct the issue of the driveway of 616 Kingsview Ln N being included on our property.*

Would the variance, and its resulting construction or project, be detrimental to the public welfare, or injurious to other land or improvements in the neighborhood? Explain.

- *No*

Would the variance, and resulting project, impair an adequate supply of light and air to adjacent properties, substantially increase traffic congestion in public streets, increase the danger of fire, endanger the public safety, or substantially diminish property values within the neighborhood? Explain.

- *No to all.*

**Explain the "practical difficulties" present by answering the following questions:** Is the variance the minimum action required to address or alleviate the practical difficulties? Explain.

- *Yes. It will return the property at 710 Kingsview to its original form/lot configuration and place the driveway back on the 616 Kingsview Ln. property.*

Do you plan to use the property in a reasonable manner, permitted by the Zoning Ordinance? Explain.

- *Yes. It will continue to be used as driveway access for the residential property at 616 Kingsview.*

**Community and Economic Development Department**
3400 Plymouth Blvd
Plymouth, MN 55447
(763) 509-5450

Would the variance, if granted, alter the essential character of the locality?

- *No*

Is the variance request based exclusively upon economic considerations? Explain.

- *No*

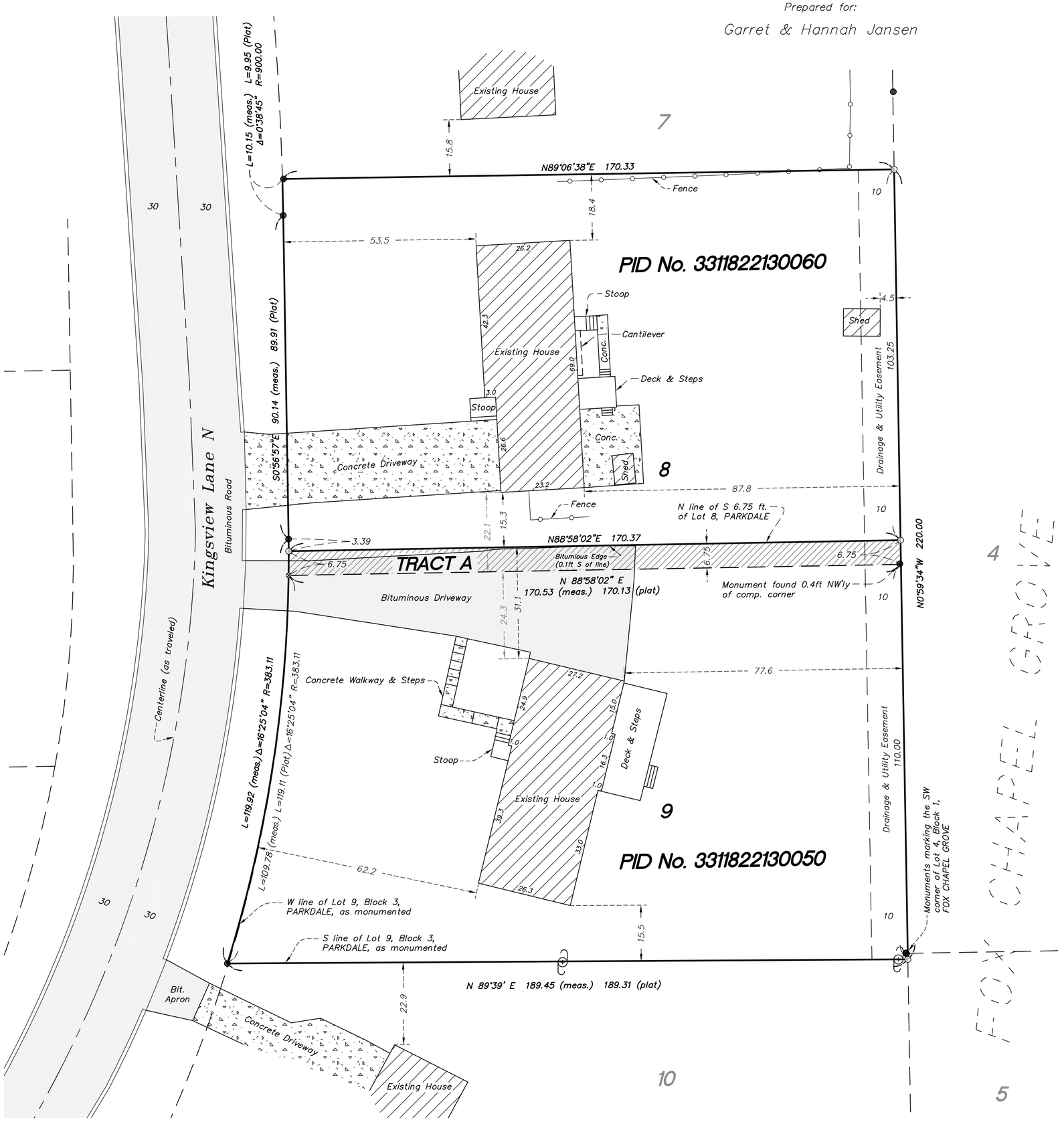
Is the difficulty due to circumstances unique to the property and was the issue created by the property owner? Explain.

- *Yes, the difficulty due to circumstances is unique to our property. Yes this issue was unknowingly created by us as a result of purchasing the small parcel adjacent to our property due to tax forfeiture in 2017.*
- *We at 710 Kingsview and 616 Kingsview property owners are in full agreement of getting this issue resolved and returning back the driveway parcel to 616 Kingsview Ln N.*

# Certificate of Survey

*Prepared for:*

*Garret & Hannah Jansen*




*Legend*

- Found Iron Monument
- Set Iron Monument (LS 48328)
- Set Lath
- Set PK Nail
- Utility Pole

SCALE

20 0 10 20 40

1 inch = 20 feet

*PID No. 3311822130050*

*Site Address:*
*616 Kingsview Lane N*
*Plymouth, MN 55447*

*Existing Boundary Description (per Doc. No. 6020242)*
*Lot 9, Block 3, PARKDALE, Hennepin County, Minnesota.*

*Existing Area:* *19,319 sq. ft. / 0.44 acres*

*Tract A (1,150 sq. ft. / 0.03 acres):*
*The south 6.75 feet of Lot 8, Block 3, PARKDALE, Hennepin County, Minnesota.*

*Proposed Description for PID No. 3311822130050:*
*Lot 9 and the South 6.75 feet of Lot 8, all in Block 3, PARKDALE, Hennepin County, Minnesota.*

*Proposed Area:* *20,469 sq. ft. / 0.47 acres*

*Surveyor's Note:*
*There is a discrepancy between the measured distance along the west line of Lot 9 and the platted distance for the west line of Lot 9. For the purposes of this survey, the southwest corner of Lot 9 is shown as monumented, which better corresponds with the way Lot 9 is drawn on the plat and also nearly matches the platted distance along the south line of Lot 9.*

*PID No. 3311822130060*

*Site Address:*
*710 Kingsview Lane N*
*Plymouth, MN 55447*

*Existing Boundary Description (combined descriptions in Documents. No. T2855489 & No. T05504822)*
*Lot 8, Block 3, PARKDALE, Hennepin County, Minnesota.*

*Existing Area:* *18,772 sq. ft. / 0.43 acres*

*Proposed Description for PID No. 3311822130060*
*Lot 8, Block 3, PARKDALE, Hennepin County, Minnesota, except the South 6.75 feet thereof.*

*Proposed Area:* *17,622 sq. ft. / 0.40 acres*

*Bearings based on Hennepin County Coordinate System.*


SCHOBORG LAND SERVICES INC.

763-972-3221 www.SchoborgLand.com

8997 Co. Rd. 13 SE Delano, MN 55328


| | |
|---|---|
| Job Number: | 10027 |
| Survey Date: | 03/19/26, 3/30/26 |
| Drawing Name: | Jansen.dwg |
| Drawn by: | SKH |
| Revisions: | 3/30/26 (Tract A) |

*I hereby certify that this certificate of survey was prepared by me or under my direct supervision and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.*

Kelly L. Brouwer

Kelly L. Brouwer

Date: March 30, 2026 Registration No. 48328

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-157

## RESOLUTION DENYING VARIANCES FOR CRAIG AND MICHELLE WEATHERSON FOR PROPERTY LOCATED AT 710 KINGSVIEW LANE (2026020)

WHEREAS, Craig and Michelle Weatherson have requested approval of variances to lot area and lot width; and

WHEREAS, the subject property is legally described as Lot 8, Block 3, Parkdale Hennepin County, Minnesota; and

WHEREAS, the Planning Commission has reviewed said request at a duly called public meeting.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA, that it should and hereby does deny the request by Craig and Michelle Weatherson, of variances to lot area to 17,622 square feet where 18,500 square feet is required and lot width to 103.25 feet where 110 feet is required, for property located at 710 Kingsview Lane, subject to the following:

1. The requested variances would not be in harmony with the general purposes and intent of the ordinance and comprehensive plan as a private driveway access easement would address the concerns of the property owners without creating a non-conforming lot.

2. The requested variances have not satisfactorily established there are practical difficulties as the request would alter the essential character of the neighborhood as the request would create a non-conforming lot in lot width and area while the surrounding neighborhood meets the RSF-1 zoning requirements.

3. The requested variances would be detrimental to the public welfare, or would be injurious to other land or improvements in the neighborhood as the request would create a non-conforming lot in lot width and area while the surrounding neighborhood meets the RSF-1 zoning requirements.

4. The requested variances have not the minimum action required to address or alleviate the practical difficulties as the variances are unnecessary as a driveway access easement addresses concerns on both 710 and 616 Kingsview Lane without creating a non-conforming lot in lot area and lot width. Staff also notes that approval of these variances will require an additional process with the approval of a lot line adjustment with Hennepin County.

APPROVED by the City Council on this 23rd day of June, 2026.

STATE OF MINNESOTA)
COUNTY OF HENNEPIN) SS.

The undersigned, being the duly qualified and appointed City Clerk of the City of Plymouth, Minnesota, certifies that I compared the foregoing resolution adopted at a meeting of the Plymouth City Council on June 23, 2026, with the original thereof on file in my office, and the same is a correct transcription thereof.

WITNESS my hand officially as such City Clerk and the Corporate seal of the City this _____day of _____, _____.

_____
City Clerk

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.8**

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**To:** Dave Callister, City Manager

**Prepared by:** Natalie Dorcy, Office Support Specialist

**Reviewed by:** Jodi Gallup, City Clerk

**Item:** **Approve tobacco license application of Kelli and Gray, LLC d/b/a Wandering Spirits, 3435 Highway 169 North #B**

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## 1. Action Requested:

Adopt attached resolution approving tobacco license application of Kelli and Gray, LLC d/b/a Wandering Spirits, 3435 Highway 169 North #B.

## 2. Background:

Kelli and Gray, LLC has submitted an application for a tobacco license located at 3435 Highway 169 North #B. The LLC previously held tobacco and off-sale intoxicating liquor licenses since December 13, 2023 for The Liquor Cabinet, previously Merwin Liquor. They sold the store on June 16, 2026, and were approved for a new off-sale intoxicating liquor license on June 9, 2026 for Wandering Spirits, who also held a tobacco license.

This license application is in compliance with the recently adopted amendment to the tobacco licensing code (Ordinance 2026-05), in Section 1150.03, Subd. 2. (2) Succession Allowance. The city will allow an existing tobacco retailer license to be issued to a new owner of an existing tobacco retail establishment if:
(a) The tobacco retail establishment is sold to or ownership is transferred to the new owner; and,
(b) The new owner applies for a license within one year of ownership and meets the requirements for licensure under this section.

## 3. Budget Impact:

License fees have been received.

## 4. Attachments:

1. City Council Resolution 2026-158

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-158

## RESOLUTION APPROVING TOBACCO LICENSE APPLICATION OF KELLI AND GRAY, LLC D/B/A WANDERING SPIRITS, 3435 HIGHWAY 169 NORTH #B

WHEREAS, Kelli and Gray, LLC d/b/a Wandering Spirits, has submitted a tobacco license application for Wandering Spirits located at 3435 Highway 169 North #B; and

WHEREAS, the applicant meets the licensing requirements per City Code 1150; and

WHEREAS, the license fee has been received.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that the tobacco license application submitted by Kelli and Gray, LLC at 3435 Highway 169 North #B is approved for a license period to expire December 31, 2026.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.9**

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Natalie Dorcy, Office Support Specialist |
| **Reviewed by:** | Jodi Gallup, City Clerk |
| **Item:** | **Approve tobacco license application of Jerry's Enterprises, Inc. d/b/a Cub Liquor, 10200 6th Avenue North #101** |

## 1. Action Requested:

Adopt attached resolution approving tobacco license application of Jerry's Enterprises, Inc. d/b/a Cub Liquor, 10200 6th Avenue North #101.

## 2. Background:

Jerry's Enterprises, Inc. has submitted an application for a tobacco license located at 10200 6th Avenue North #101. Jerry's Enterprises, Inc. currently holds an off-sale 3.2% and tobacco license for their Cub Foods grocery store at Unit #100. They were approved for an off-sale intoxicating liquor license on June 9, 2026 for Cub Liquor (previously The Liquor Cabinet) located at Unit #101. The Liquor Cabinet previously held tobacco and off-sale intoxicating liquor licenses at Unit #101 since December 13, 2023. They sold the store on June 16, 2026 to Jerry's Enterprises, Inc.

This license application is in compliance with the recently adopted amendment to the tobacco licensing code (Ordinance 2026-05), in Section 1150.03, Subd. 2. (2) Succession Allowance. The city will allow an existing tobacco retailer license to be issued to a new owner of an existing tobacco retail establishment if:
(a) The tobacco retail establishment is sold to or ownership is transferred to the new owner; and,
(b) The new owner applies for a license within one year of ownership and meets the requirements for licensure under this section.

## 3. Budget Impact:

License fees have been received.

## 4. Attachments:

1. City Council Resolution 2026-159

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-159

## RESOLUTION APPROVING TOBACCO LICENSE APPLICATION OF JERRY'S ENTERPRISES, INC. D/B/A CUB LIQUOR, 10200 6TH AVENUE NORTH #101

WHEREAS, Jerry's Enterprises, Inc. d/b/a Cub Liquor, has submitted a tobacco license application for Cub Liquor located at 10200 6th Avenue North #101; and

WHEREAS, the applicant meets the licensing requirements per City Code 1150; and

WHEREAS, the license fee has been received.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that the tobacco license application submitted by Jerry's Enterprises, Inc. at 10200 6th Avenue North #101 is approved for a license period to expire December 31, 2026.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.10**

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Ben Scharenbroich, Water Resources Supervisor |
| **Reviewed by:** | Michael Thompson, Public Works Director |
| **Item:** | **Accept grant and approve grant agreement with the Metropolitan Council for the 2026-2028 Water Efficiency Grant Program** |

## 1. Action Requested:

Adopt attached resolution accepting a grant and approving grant agreement with the Metropolitan Council for the 2026-2028 Water Efficiency Grant Program.

## 2. Background:

The city has administered a water efficiency rebate program since 2016, providing property owners with rebates for replacing outdated devices with more efficient water-saving fixtures and equipment. The program helps reduce municipal water use for both residential and commercial properties. The 2024-2026 program, which remains active, has benefited 1,235 property owners by saving an estimated 5,450,000 gallons of water annually.

Due to the program's continued success and popularity, the city applied for the Metropolitan Council's 2026-2028 Water Efficiency Grant Program in early 2026. The city was notified that it has received funding of $52,000. The Metropolitan Council will fund 80% of the program cost and the city will contribute 20% in the amount of $10,500 as a grant match, for a rebate program total of $62,500. The city portion of funds for this program have been allocated through the Water Fund.

No changes from the 2024-2026 program are being proposed, and a draft rebate application is included in the packet. The program will continue through June 2028 or until funds are exhausted.

Staff will develop a communications plan to inform property owners and businesses about the rebate program and promote awareness of the city's ongoing water conservation efforts and commitment to environmentally responsible practices.

## 3. Budget Impact:

The grant from the Metropolitan Council is in the amount of $52,000. The grant requires a 20% match which is $10,500. These funds have been included in the budget from the Water Fund.

## 4. Attachments:

1. Grant agreement
2. City Council Resolution 2026-160

# METROPOLITAN COUNCIL
# CLEAN WATER FUND GRANT AGREEMENT

**Recipient:** City of Plymouth

**Grant No:** SG-26E-03-24

**Met Council Action:** 2026-95 SW

**Maximum Grant Amount:** $ 52000

**Recipient Match (20% of total program excluding low-income option):** $ 10500

**Recipient's Authorized Representative:**

**Name:** Ben Scharenbroich

**Mailing Address:** 3400 Plymouth Blvd, Plymouth, MN 55447

**Phone:** 764-509-5527

**Email Address:** bscharenbroich@plymouthmn.gov

This Clean Water Fund Grant Agreement ("Grant Agreement") is entered into between the Metropolitan Council, a public corporation and political subdivision of the State of Minnesota ("Met Council") and the Recipient named above.

## RECITALS

1. Minnesota Session Laws 2025, Chapter 36, Article 2, Section 8(b), appropriated to the Met Council $1,400,000 in funds from the Legacy Amendment's Clean Water Fund ("Clean Water Fund") for State fiscal years 2026 and 2027, for water demand reduction grants to assist municipalities in the metropolitan area with implementing water demand reduction measures to ensure the reliability and protection of drinking water supplies.

2. The Met Council is authorized by Minnesota Statutes sections 473.129, subdivision 4 to apply for and use grants from the State for any Metropolitan Council purpose and may dispose of the money in accordance with the terms of the appropriation.

3. The Recipient is authorized to receive grants from the Clean Water Fund for a water demand reduction program to implement measures to reduce water demand to ensure the reliability and protection of drinking water supplies.

4. On May 13, 2026, the Met Council authorized the granting $1,399,000 of the appropriation to the Recipients participating in the grant program.

5. The Recipient is authorized to receive grants from the Clean Water Fund for a water demand reduction program to implement measures to reduce water demand to ensure the reliability and protection of drinking water supplies.

6. The Recipient represents that it is duly qualified and agrees to perform all services described in this Grant Agreement to the reasonable satisfaction of the Met Council.

# GRANT AGREEMENT

## 1. Term of Grant Agreement.

1.1. Effective Date. The Effective Date of this Grant Agreement is the date this agreement is fully executed, provided the Grant Agreement is fully executed on or after July 1, 2026. If the Grant Agreement is fully executed prior to July 1, 2026, the effective date shall be July 1, 2026.

1.2. Grant Activity Period. The Grant Activity Period runs from the Effective Date through the Expiration Date.

1.3. Expiration Date. The Expiration Date is the earlier of Recipient's satisfactory fulfillment of obligations or June 30, 2028.

1.4. Survival of Terms. The following clauses survive the expiration, termination or cancellation of this Grant Agreement:

- 9. Liability and Insurance;
- 10. Audits;
- 11. Government Data Practices;
- 13. Data Availability;
- 14. Governing Law, Jurisdiction, and Venue;
- 16. Data Disclosure; and
- 18.7 Future Eligibility.

## 2. Duties, Representations and Warranties of Recipient and Use of Grant Funds.

2.1. The Recipient will conduct, administer and complete in a satisfactory manner and in accordance with the terms of this Grant Agreement the program ("Recipient Program") which is described in Recipient's application to the Met Council for assistance under the Met Council's Clean Water Fund grant program. The Recipient's application is incorporated into this Grant Agreement as Exhibit A. Recipient will perform the Recipient Program in accordance with the timeline in Exhibit B of this Grant Agreement and to undertake the financial responsibilities described in Exhibit B which is incorporated into this Grant Agreement. The Recipient must complete the Recipient Program as described in Exhibits A and B. The Met Council makes no representation or warranties with respect to the success and effectiveness of the Recipient Program. The Met Council acknowledges that Recipient Program work may be limited to soliciting participation by its residents and businesses in the Recipient Program and requires additional work by the Recipient only to the extent that residents and businesses choose to participate in the Recipient Program, as described in Exhibit B.

The Grant Funds must be entirely passed through and can only be used for authorized rebates or grants for qualifying activities.

2.2. Recipient Representations and Warranties. The Recipient represents and warrants to Met Council, as follows:

A. It has the legal authority to enter into this Grant Agreement and to conduct and administer the Recipient Program and use the Grant Funds for the purpose or purposes described in this Agreement.

B. It has taken all actions necessary for its execution of the Agreement and has provided to Met Council a copy of the resolution by its governing body authorizing Recipient to enter into this Agreement, if required. If a resolution is not required by the Recipient, Recipient shall provide the Met

Council documents acceptable to the Council indicating that the appropriate person(s) has authority to enter into this agreement on behalf of the Recipient, such as a city policy or city ordinance.

C. It has the legal authority to undertake the Recipient Program, including the Recipient's financial responsibilities in Exhibit B.

D. Only its Authorized Representative may provide certifications required in this Grant Agreement and submit pay claims for reimbursement of Recipient Program costs.

E. It will comply with all the terms of this Grant Agreement.

F. It will comply with all requirements of Clean Water Funding legislation and appropriations, except for requirements that this Grant Agreement explicitly states will be handled by the Met Council.

G. It has made no material false statement or misstatement of fact in connection with the Grant Funds, and all of the information it has submitted or will submit to the Met Council relating to the Grant Funds or the disbursement of any of the Grant Funds is and will be true and correct. It agrees that all representations contained in its application for the Clean Water Fund Grant are material representations of fact upon which the Met Council relied in awarding this Grant and are incorporated into this Agreement by reference.

H. It is not in violation of any provisions of its charter or of the laws of the State of Minnesota, and there are no material actions, suits, or proceedings pending, or to its knowledge threatened, before any judicial body or governmental authority against or affecting it and is not in default with respect to any order, writ, injunction, decree, or demand of any court or any governmental authority which would impair its ability to enter into this Grant Agreement, or to perform any of the acts required of it in the Agreement.

I. Compliance with the requirements of this Grant Agreement is not prevented by, is a breach of, or will result in a breach of, any term, condition, or provision of any agreement to which it is bound.

J. The Recipient Program will not violate any applicable zoning or use statute, ordinance, building code, rule or regulation, or any covenant or agreement of record relating thereto.

K. The Recipient Program will be conducted in full compliance with all applicable laws, statutes, rules, ordinances, and regulations issued by any federal, state, or political subdivisions having jurisdiction over the Recipient Program.

L. It will comply with the financial responsibility requirements contained in Exhibit B.

M. It will furnish satisfactory evidence regarding these representations if requested by the Met Council.

**3. Time.**

Recipient must comply with all time requirements described in this Grant Agreement. In the performance of this Grant Agreement, time is of the essence.

**4. Eligible Costs**.

Eligible costs are those costs incurred by parties within the jurisdiction of the Recipient for 80% of rebate or grant payments as defined in Exhibit B (and not including low-income cost assistance grant

activities). The Met Council will not reimburse Recipient for non-eligible costs. Any cost not defined as an eligible cost or not included in the Recipient Program or approved in writing by the Met Council is a non-eligible cost.

**5. Consideration and Payment.**

5.1 Consideration. The Met Council will reimburse the Recipient for eligible costs performed by the Recipient during the Grant Activity Period up to the Maximum Grant Amount as specified in this agreement. The Met Council bears no responsibility for any cost overruns that may be incurred by the Recipient or any sub-recipients. The Recipient may be eligible to receive additional grant amounts or an adjustment of the Maximum Grant Amount in accordance with the procedure in the Grant Amendment Form attached and incorporated as Exhibit C. A fully executed Exhibit C will amend this Grant by the amount in Exhibit C.

5.2. **Advance.** The Met Council will make no advance of the Grant Amount to Recipient.

5.3. **Payment.** To receive payment, the Recipient must submit a Reimbursement Request on forms provided by the Met Council, including electronically scanned receipts to verify the cost of eligible devices reported for each reporting period. Reimbursement Request must be submitted quarterly, even if there are no eligible costs to report. The Recipient must describe its compliance with its the financial requirements, work completed including specific addresses where work was done, and provide sufficient documentation of grant eligible expenditures and any other information the Met Council reasonably requests. The Met Council will promptly pay the Recipient after the Recipient presents to the Met Council a Reimbursement Request and scanned copies of all receipts verifying the cost for all eligible devices reported and the Met Council's Authorized Representative accepts the invoiced services.

**6. Conditions of Payment.**

6.1. For each approved grant activity for which Recipient requests payment, Recipient must certify the following to the Met Council:

(1) the device or other grant activity has been purchased or paid for during the Grant Activity Period;
(2) Recipient has determined the device, grant activity, or resident (in cases of the low-income cost assistance option), is eligible;
(3) Recipient received receipts for the device, installation cost, or other grant activity; and
(4) the purchase was not performed in violation of federal, state, or local law, or regulation.

6.2. Conditions Precedent to Any Reimbursement Request. The obligation of the Met Council to make reimbursement payments is subject to the following conditions precedent:

A. The Met Council's receipt of a Reimbursement Request/Progress Report for the funds requested, and electronic copies of receipts verifying the cost for all eligible devices for that reporting period;

B. If requested by the Met Council (in form and substance acceptable to the Met Council), evidence that (i) the Recipient has legal authority to and has taken all actions necessary to enter into this Agreement and (ii) this Agreement is binding and enforceable against the Recipient;

C. There is no Event of Default under this Grant Agreement or event which would constitute an Event of Default but for the requirement that notice be given or that a period of grace or time elapse; and

D. The Recipient has supplied to the Met Council all other items that the Met Council may reasonably require to assure good fiscal oversight of state's funding through the Clean Water Fund.

7. **Authorized Representative.**

The Met Council's Authorized Representative is**:**

| | |
|---|---|
| Name: | Henry McCarthy or successor |
| Title: | Senior Environmental Scientist |
| Mailing Address: | 390 North Robert Street<br>St. Paul, MN 55101 |
| Phone: | (651) 602-1946 |
| E-Mail Address: | henry.mccarthy@metc.state.mn.us |

The Met Council's Authorized Representative has the responsibility to monitor the Recipient's performance and the authority to accept the services provided under this Grant Agreement. If the services are satisfactory, the Met Council's Authorized Representative will certify acceptance on each invoice submitted for payment.

The Recipient's Authorized Representative is noted on the first page of this Grant Agreement. If the Recipient's Authorized Representative changes at any time during this Grant Agreement, the Recipient must immediately notify the Met Council and within 30 days provide a new City resolution (if such resolution is necessary) specifying the new Representative. If a resolution is not required by the City, the City's notification to the Met Council must be in writing.

**8. Assignment, Amendments, Waiver, Grant Agreement Complete, and Order of Precedence.**

8.1 Assignment. The Recipient may neither assign nor transfer any rights or obligations under this Grant Agreement without the prior written consent of the Met Council and a fully executed Assignment Agreement.

8.2 Amendments. Except as provided in this Section 8.2, any amendment to this Grant Agreement must be in writing and will not be effective until it has been executed and approved by the appropriate parties. If requested by the Recipient in writing, the Met Council may, at its sole discretion, authorize in writing a minor change (administrative, compliance, or operational adjustments that do not alter the core scope, objectives, or funding level of the award) to the Recipient Program in Exhibit A, without a formal executed amendment to this Grant Agreement. Met Council further reserves the right to amend grant agreements, in collaboration with grantee municipality, if quarterly reporting indicates rebate or grant programs will not fully utilize grant awards within the grant period or for other documented purposes that will advance the legislative objectives of the pilot program.

8.3 Waiver. If the Met Council fails to enforce any provision of this Grant Agreement, that failure does not waive the provision or its right to enforce it.

8.4 Grant Agreement Complete. This Grant Agreement contains all negotiations and agreements between the Met Council and the Recipient. No other understanding regarding this Grant Agreement, whether written or oral, may be used to bind either party.

8.5 Order of Precedence. This Grant Agreement will be interpreted in the following order of precedence:

(1) Grant Agreement excluding exhibits;

(2) Exhibit B; and

(3) Exhibit A.

**9. Liability and Insurance.**

9.1 Liability. The Recipient and the Met Council are each responsible for their own acts and the acts of their employees and the results thereof. To the extent authorized by law, a party is not responsible for the acts of the other party and the results thereof. The liability of the Parties is governed by Minnesota Statutes Chapter 466 and other applicable laws. Neither Party waives any applicable limits on liability or immunities.

9.2 Relationship of the Parties. Nothing contained in this Grant Agreement is intended or should be construed in any manner as creating or establishing the relationship of co-partners or a joint venture between the Recipient and the Met Council, nor will the Recipient be considered or deemed to be an agent, representative, or employee of the Met Council in the performance of this Grant Agreement, or the Recipient Program.

The Recipient represents that it has already or will secure or cause to be secured all personnel required for the performance of this Grant Agreement and the Recipient Program. All personnel of the Recipient or other persons while engaging in the performance of this Grant Agreement or the Recipient Program will not have any contractual relationship with the Met Council related to the work of the Recipient Program and will not be considered employees of the Met Council. In addition, all claims that may arise on behalf of said personnel or other persons out of employment or alleged employment including, but not limited to, claims under the Workers' Compensation Act of the State of Minnesota, claims of discrimination against the Recipient, its officers, agents, contractors, or employees will in no way be the responsibility of the Met Council. Such personnel or other persons may not require nor be entitled to any compensation, rights or benefits of any kind whatsoever from the Met Council, including but not limited to, tenure rights, medical and hospital care, sick and vacation leave, disability benefits, severance pay and retirement benefits.

**10. Audits.**

Under Minn. Stat. § 16C.05, subd. 5, the Recipient's books, records, documents, and accounting procedures and practices relevant to this Grant Agreement are subject to examination by the Met Council and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the termination date of this Grant Agreement.

**11. Government Data Practices.**

The Recipient and Met Council must comply with the Minnesota Government Data Practices Act, Minn. Stat. Chapter 13, as it applies to all data provided by the Met Council under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Recipient under this Grant Agreement. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either the Recipient or the Met Council. If the Recipient receives a request to release the data referred to in this Clause, the Recipient must immediately notify the Met Council.

**12. Workers' Compensation**.

The Recipient certifies that it is in compliance with Minn. Stat. § 176.181, subd. 2, pertaining to workers' compensation insurance coverage. The Recipient's employees and agents will not be

considered Met Council employees. Any claims that may arise under the Minnesota Workers Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the Met Council's obligation or responsibility.

**13. Data Availability.**

To the extent and as requested by the Met Council, Recipient agrees to comply with Minn. Stat. § 114D.50, subd. 5 requirements for data collected by the Recipient Programs funded with money from the Clean Water Fund that have value for planning and management of natural resources, emergency preparedness and infrastructure investments, including but not limited to the requirement that to the extent practicable, summary data and results of Recipient Programs funded with money from the Clean Water Fund should be readily accessible on the internet and identified as a Clean Water Fund Recipient Program. The Met Council will put overall summary information on the internet and will encourage the Recipient put its municipality information on the web. Recipient understands and agrees that Met Council may list its name and summary information on the internet or in any other Grantor reporting.

Data collected by the Recipient Program, if any, funded with money from the Clean Water Fund that have value for planning and management of natural resources, emergency preparedness, and infrastructure investments must conform to the enterprise information architecture developed by the Department of Information Technology Services. Spatial data must conform to geographic information system guidelines and standards outlined in that architecture and adopted by the Minnesota Geographic Data Clearinghouse at the Minnesota Geospatial Information Office. A description of these data that adheres to the Department of Information Technology Services geographic metadata standards must be submitted to the Minnesota Geospatial Information Office to be made available online through the clearinghouse and the data must be accessible and free to the public unless made private under chapter 13. To the extent practicable, summary data and results of projects funded with money from the clean water fund should be readily accessible on the Internet and identified as a clean water fund project.

**14. Governing Law, Jurisdiction, and Venue.**

This Grant Agreement will be construed and enforced under the laws of the State of Minnesota without regard to its conflict of law provisions. The venue for any legal proceedings arising out of this Grant Agreement will be the appropriate state or federal court in Ramsey County, Minnesota.

**15. Termination.**

The Met Council may cancel this Grant Agreement at any time, with or without cause, upon 30 days' written notice to the Recipient. Upon termination, the Recipient will be entitled to payment for services prequalified and satisfactorily performed before the termination notice.

**16. Data Disclosure.**

Under Minn. Stat. § 270C.65, subd. 3, and other applicable law, the Recipient consents to disclosure of its federal employer tax identification number, and/or Minnesota tax identification number, already provided to the Met Council, to federal and state tax agencies and Met Council personnel involved in the payment of Met Council obligations. Recipient will require compliance with this Section 16 by Recipient's subrecipient of Grant funds and shall submit evidence of such compliance to Met Council as requested.

**17. Notices.**

In addition to any notice required under applicable law to be given in another manner, any notices required hereunder must be in writing and must be personally served or sent by email or United States mail, to the Authorized Representative of the party to whom it is directed.

**18. Miscellaneous.**

18.1 Report to Legislature. As provided in Minn. Stat. § 3.195, the Met Council must submit a report on the expenditure and use of money appropriated under the Clean Water Fund to the legislature by January 15 of each year. The report must detail the outcomes in terms of additional use of Clean Water Fund resources, user satisfaction surveys, and other appropriate outcomes. The Recipient agrees to provide to the Met Council by January 1 of each year a report on any user satisfaction surveys it has related to this Recipient Program, and other appropriate outcomes of the Recipient Program as prescribed in Section 18.3 of this Agreement.

18.2 Supplement. The funds granted under this agreement are to supplement and shall not substitute for traditional sources of funding. Recipient certifies to the Met Council that there was and is no traditional Recipient sources of funding for the grant work, as described in Exhibit A.

18.3 Measurable Outcomes. A Recipient Program or program receiving funding from the Clean Water Fund must meet or exceed the constitutional requirement to protect, enhance, and restore water quality in lakes, rivers and streams and to protect groundwater and drinking water from degradation. A Recipient Program or program receiving funding from the Clean Water Fund must include measurable outcomes, as defined in Minn. Stat. § 3.303, subdivision 10, and a plan for measuring and evaluating the results. A Recipient Program or program must be consistent with current science and incorporate state-of-the-art technology. All information for funded Recipient Program work, including the proposed measurable outcomes, must be made available for publication on the web site required under Minn. Stat. § 3.303, subdivision 10, as soon as practicable and forwarded to the Met Council and the Legislative Coordinating Commission under the provisions of Minn. Stat. § 3.303, subd. 10. The Recipient must compile and submit all information for funded Recipient Programs or programs, including the proposed measurable outcomes and all other items required under Minn. Stat. § 3.303, subdivision 10, to the Met Council and, if requested by the Met Council, the Legislative Coordinating Commission as soon as practicable or by January 15 of the applicable fiscal year, whichever comes first.

18.4 Minn. Stat. § 16B.98. Grants funded by the Clean Water Fund must be implemented according to section 16B.98 and must account for all expenditures.

18.5 Benefit to Minnesota Waters. Money from the Clean Water Fund may only be spent on Recipient Programs that benefit Minnesota waters.

18.6 Website. If the Recipient has information on its website about the water efficiency grant program under Minn. Stat. § 114D.50, the Recipient will when practicable in accordance with Minn. Stat. § 114D.50, subd. 4(f) prominently display on the Recipient's website home page the Legacy logo accompanied by the phrase "Click here for more information." When a person clicks on the Legacy logo image, the website must direct the person to a web page that includes both the contact information that a person may use to obtain additional information, as well as a link to the Met Council's and Legislative Coordinating Commission Website required under section 3.303, subdivision 10.

18.7 Future Eligibility. Future eligibility for money from the Clean Water Fund is contingent upon the Recipient satisfying all application requirements related to Met Council's fulfillment of Minn. Stat. § 114D.50 as well as any additional requirements contained in Minnesota Session Laws 2025, Chapter 36, Article 2, Section 8(b).

18.8 Prevailing Wages. The Recipient agrees to comply with all of the applicable provisions contained in chapter 177 of the Minnesota Statutes, and specifically those provisions contained in Minn. Stat. §§ 177.41 through 177.50, as they may be amended, modified or replaced from time to time with respect to the Recipient Program. By agreeing to this provision, the Recipient is not acknowledging or agreeing that the cited provisions apply to the Recipient Program.

18.9 Disability Access. Where appropriate, Recipient of clean water funds, in consultation with the Council on Disability and other appropriate governor-appointed disability councils, boards, committees, and commissions, should make progress toward providing greater access to programs, print publications, and digital media for people with disabilities related to the programs the recipient funds using appropriations made in this agreement.

18.10. General Provisions.

(i) Lawsuit. This Grant shall be canceled if a court determines that the appropriation illegally substitutes for a traditional source of funding.

(ii) Termination Due to Lack of Funds. Recipient recognizes that Met Council's obligation to reimburse Recipient for eligible Recipient Program costs is dependent upon Met Council's receipt of funds from the State of Minnesota appropriated to Met Council under 2025 Session Law, Chapter 40, Article 2, Section 8(b). Should the State of Minnesota terminate such appropriation or should such funds become unavailable to Met Council for any reason, Met Council shall, upon written notice to Recipient of termination or unavailability of such funds, have no further obligations for reimbursement or otherwise under this Grant Agreement. In the event of such written notice, Recipient has no further obligation to complete the Recipient Program as required by this Grant Agreement.

18.11. Counterparts and Electronic Signatures. This Grant Agreement may be executed in any number of counterparts, each of which when executed will be deemed to be an original and the counterparts will together constitute one agreement. A copy of this Grant Agreement, including its signature pages, will be binding and deemed to be an original. Electronic signatures using Adobe Sign or a similar program will be deemed an original signature.

## 19. Default and Remedies.

19.1 Defaults. The Recipient's failure to fully comply with any of the provisions contained in this Grant Agreement constitute an event of default ("Event of Default").

19.2. Remedies. Upon an event of default, the Met Council may exercise any one or more of the following remedies:

a. Refrain from disbursing the Grant;

b. Demand that all or any portion of the Grant already disbursed be repaid to it, and upon such demand the Recipient shall repay such amount to the Met Council; and

c. Enforce any additional remedies the Met Council may have at law or in equity.

**IN WITNESS WHEREOF**, the parties have caused this agreement to be executed by their duly authorized representatives.

**METROPOLITAN COUNCIL**

By: _____

Regional Administrator, successor, or delegate

Date: _____

**RECIPIENT:**

The Recipient certifies that the appropriate person(s) have executed the this agreement on behalf of the Recipient as required by applicable articles, bylaws, resolutions, or ordinances.

By: _____

_____

Printed Name and Title

Date: _____

**EXHIBIT A:** Application from community

# 2026 – 2028
# METROPOLITAN COUNCIL WATER EFFICIENCY GRANT PROGRAM
# APPLICATION FORM

*updated 02 / 25 / 2026*

## 1. Applicant information:

| | |
|---|---|
| MUNICIPALITY: | City of Plymouth |
| MUNICIPAL UTILITY: | City of Plymouth |
| MAILING ADDRESS: | 3400 Plymouth Blvd, Plymouth MN 55447 |

## 2. Primary contact information:

Municipality primary authorized representative (all correspondence regarding the Water Efficiency Grant Program should be addressed to individual named below):

| | |
|---|---|
| Name: | Ben Scharenbroich |
| Title: | Water Resources Supervisor |
| Phone: | 763-509-5527 |
| Email: | bscharenbroich@plymouthmn.gov |
| Mailing Address: | 3400 Plymouth Blvd, Plymouth MN 55447 |

## 3. Secondary contact information:

Municipality secondary authorized representative:

| | |
|---|---|
| Name: | Talori Dunsworth |
| Title: | Senior Water Resources Technician |
| Phone: | 763-509-5522 |
| Email: | tdunsworth@plymouthmn.gov |
| Mailing Address: | 3400 Plymouth Blvd, Plymouth MN 55447 |

4. **Water use information:**

| | |
|---|---|
| Municipal Total Per Capita Water Use, in gallons per person-day (2025): | 36,930 |
| Municipal Residential Per Capita Water Use, in gallons per person-day (2025): | 73.5 |
| Municipal Ratio of Peak Month to Winter Month Water Use (2025): | 2.1:1 |

## Program design

The following questions help describe the type of program your municipality is proposing, including planned grant activities and optional program elements. For more information about the low-income cost assistance option and grant activities on municipal properties, see the Guidelines document.

5. **Will your proposed program be a rebate or grant program?**

Rebate Program

6. **Will your proposed program include a low-income cost assistance option?**

Yes

7. **Will your proposed program include approved grant activities on municipal properties** (for example, device replacements or turfgrass conversion)**?**

Yes

8. **If your proposed program includes approved grant activities on municipal properties, does the funding supplement and not supplant?** (Additional documentation may be requested.)

The funding from this program will supplement not supplant the needs for municipal projects

9. **Approximately what portion of your requested grant amount will be used for approved grant activities on municipal properties?**

15% or $10,875

### 10. Planned grant activities

Which eligible grant activities will your program include? Please provide an estimated number of device replacements/other grant activities for each category you plan to include in your program.

| | Grant activity | Property type | | |
|---|---|---|---|---|
| | | Residential | Commercial | Municipal |
| Indoor water use | Toilet replacement | 105 | 100 | 0 |
| | Clothes washer replacement | 100 | 30 | 0 |
| | Dishwasher replacement | 100 | 30 | 0 |
| | Showerhead replacement | 0 | 0 | 0 |
| | Faucet replacement or faucet accessory | 0 | 0 | 0 |
| Outdoor water use | Irrigation system audit* | 4 | 1 | 0 |
| | Irrigation controller replacement* | 70 | 3 | 2 |
| | Irrigation spray sprinkler body replacement* | 25 | 0 | 0 |
| | Turfgrass conversion/replacement | | | 2 |

** Please note, the Met Council strongly encourages an irrigation system audit be conducted before the replacement of an irrigation controller or spray sprinkler bodies. An initial audit ensures the user has information for proper set-up and operation of their irrigation system.*

**11.** Estimated water savings per device from WaterSense and Energy Star (if available) will auto-populate in quarterly reporting forms to establish baseline consistency in estimates. Some municipalities may have developed (or plan to develop) specific water savings calculations based on household size, age of device being replaced, and other factors. Municipalities are welcome to submit water savings estimates other than those provided by the WaterSense and Energy Star programs. **If your municipality has plans to calculate estimated water savings in-house or using an external resource, please describe below.**

The City of Plymouth has been working with Met Council staff to develop an estimated water savings calculator in-house. Upon approval by Met Council this is the water savings estimator tool that will be used for the 2026-2028 Program.

**12. If your proposed program includes grant activities at municipal properties, please walk through your plans for device replacements and/or turfgrass conversion. In the case of turfgrass conversion, please describe where the work will occur, area removed, species removed, area replaced, species replaced, watering and maintenance needs, and estimated annual gallons of water saved (with explanation of estimate).**

The City of Plymouth will be looking to utilize 15% of the funds from this program to upgrade existing irrigation controllers and irrigation moisture sensors at sports fields. Additionally, we intend to continue our program of converting under utilized turf grass areas in city parks to native plant areas. To date we have converted portions of multiple parks across the city and plan to continue this practice with funding from this grant program. At this time we do not have specific areas identified, however the plan is to take currently irrigated areas and remove irrigation and convert to native.

## Program budget and administration

### 13. Please outline the amount of funding your municipality is requesting, including – if applicable – an estimate of funds that will be used for low-income cost assistance (no municipality match required).

Grants will be made available in amounts with a minimum of $5,000 and a maximum of $75,000. In the event that there are unused or returned funds, municipalities may apply for a grant amendment to increase their award beyond $75,000 (at the discretion of Met Council). Additionally, if a municipality offers low-income cost assistance, it can apply for an additional $10,000 (max grant of $85,000).

| | | |
|---|---|---|
| A | **Requested grant amount** (must be 80% of row C): | 50,000 |
| B | **Required municipality matching amount** (must be 20% of row C): | $12,500 |
| C | **Traditional grant program subtotal** (row A + row B): | $62,500 |

| | | |
|---|---|---|
| D | *(OPTIONAL)* **Low-income cost assistance requested amount** (100% covered by Met Council funds): | $10,000 |

| | | |
|---|---|---|
| E | **Total program budget** (row C + row D): | $72,500 |

***Example calculation:***

| | | |
|---|---|---|
| *A* | ***Requested grant amount*** *(must be 80% of row C):* | ***$16,000*** |
| *B* | ***Required municipality matching amount*** *(must be 20% of row C):* | ***$4,000*** |
| *C* | ***Traditional grant program subtotal*** *(row A + row B):* | ***$20,000*** |

| | | |
|---|---|---|
| *D* | *(OPTIONAL)* ***Low-income cost assistance requested amount*** *(100% covered by Met Council funds):* | ***$5,000*** |

| | | |
|---|---|---|
| *E* | ***Total program budget*** *(row C + row D):* | ***$25,000*** |

### 14. Please outline what cost coverage your municipality plans to offer for each of the selected grant activities.

*For example: **70%** of the cost of a **toilet**, up to a maximum of **$200**. Limited to **2** per household.*

Rebates are available for 75% of the cost of the item, up to a maximum of:
$50 for WaterSense® toilets
$100 for Energy Star® washing machines
$100 for Energy Star® dishwashers
$200 for residential WaterSense® irrigation controllers, or $500 for commercial/multi-family controllers
$15 per WaterSense® sprinkler head replacement up to $500 (minimum 10 sprinkler heads)
$125 for soil moisture sensors
$200 per irrigation system audit conducted by a WaterSense® Certified Irrigation Professional

Equity Rates - Multi-Family Property Only
Rebates are available for 100% of the cost of the item, up to a maximum of:
$150 for WaterSense® toilets
$300 for Energy Star® washing machines
$300 for Energy Star® dishwashers

### 15. Please indicate ways in which you will advertise your program and water conservation.
(Examples to be provided in program work plan.)

| | |
|---|---|
| Newsletter | ✔ |
| Flyer in water bill | ✔ |
| Email | ✔ |
| Tabling at events | ✔ |
| Municipality website | ✔ |
| Billboard / physical display | ✔ |

| | |
|---|---|
| Radio | |
| Television | ✔ |
| Newspaper | ✔ |
| TikTok | ✔ |
| Instagram | ✔ |
| Facebook | ✔ |
| Nextdoor | ✔ |

| | |
|---|---|
| Other | In-Person marketing by visiting multi-family buildings to promote the program |

### 16. Work plan

**In your application submission, please attach a work plan that details the municipality's schedule, strategy for promoting the program and communications with potential participants – including example communications, program administration, and spending down the requested grant amount by 6/30/28.**

| Task Description | Responsible Person | Start Date | Completion Date |
|---|---|---|---|
| Complete Metropolitan Council Grant Application | Ben Scharenbroich | 3/23/2026 | 4/13/2026 |
| Develop Plymouth Water Efficiency Rebate Program | Ben Scharenbroich, assigned staff & Plymouth Environmental Quality Committee (EQC) | 6/1/20206 | 6/30/2026 |
| Advertise Water Efficiency Rebate Program | Ben Scharenbroich and assigned staff | 7/1/2026 | 6/30/2028 |
| Review Applications, Issue Rebates, Conduct Quarterly Reporting, Marketing Program | Ben Scharenbroich and assigned staff | 7/1/2026 | 6/30/2028 |
| Project Close Out | Ben Scharenbroich | 6/30/2028 | 6/30/2028 |

## Evaluating applications

Program proposals will be evaluated based on the answers provided in the application form as well as the attached work plan. Strong applications will include clear answers to the questions in the application form and a thoughtful work plan that outlines strategies for structuring, administering, and promoting (if applicable) the program. For municipalities intending to conduct grant activities on municipal property, applications should include intended plans for device/landscape installation and estimated hours/cost of labor (whether being done by the municipality or a contractor).

In the event that funds requested exceed funds available, the following criteria will be used to determine the amount granted to a given municipality.

- Municipal residential per capita water use
- Municipal ratio of peak month to winter month water use
- Estimated water savings from proposed program

Additionally, municipalities may be asked to provide additional information and/or be awarded less than their requested grant amount if their application is lacking detail, a clear work plan, etc. In future grant cycles, a past participant's record of spending down their award may be used to inform award amounts.

***Applications are due by April 13, 2026***

## Primavera returns April 21-23

Primavera is set for April 21-23 at the Plymouth Community Center art gallery, 14800 34th Ave. N. Join the Plymouth Arts Council and the City of Plymouth in a celebration of fine art featuring local creatives. For details and a schedule of events, visit plymouthmn.gov/primavera. Primavera art will remain on display in the Community Center gallery through Saturday, May 20. For more art gallery information, visit plymouthmn.gov/pccgallery.



## Indoor play available at the K.U.B.E.

Bring the family for accessible indoor play at the Plymouth Community Center's Kids Ultimate Backyard Experience (K.U.B.E.), 14800 34th Ave. N. The K.U.B.E. offers an array of ramps, slides, climbing towers and more for children ages 2-12 to play.

For hours of operation, admission prices and more information, visit plymouthmn.gov/kube.



## Drop-Off Day set for April 28-29

This year's Drop-Off Day is set for Friday, April 28 and Saturday, April 29 at the Plymouth Maintenance Facility, 14900 23rd Ave. N. Each day will offer collection of different items, so residents should take note of which date best fits their needs. This year's schedule is as follows:

- 3-7 p.m. Friday, April 28 – Only items that are free to dispose/recycle will be collected
- 7:30 a.m. to 12:30 p.m. Saturday, April 29 – Pay items and free items alike will be collected

Discounted pricing will be offered to those who prepay. Visit plymouthmn.gov/dropoff in April for pricing and a list of accepted items for each day. The event is only available to Plymouth residents – identification is required.

# 2023 Discover Plymouth offers an interactive look at the community

Plymouth's annual community showcase, Discover Plymouth is set for 9 a.m. to 2 p.m. Saturday, April 15 inside the Fieldhouse dome at the Plymouth Community Center, 14800 34th Ave. N.

The free event features local businesses, community groups, activities for children, nonprofit organizations and community services. Attendees can have informal conversations with city staff from various departments and learn about recreation programs, volunteer opportunities, environmentally friendly practices, city services and more.



*Discover Plymouth is set for Saturday, April 15 and includes a touch-a-truck exhibit, city information, nonprofit organizations, a marketplace for local goods and more.*

### *Touch-a-Truck, Inflatables and Crafts*

New this year, the event includes an area just for children – featuring inflatables, crafts and other activities.

In the Community Center parking lot, a touch-a-truck exhibit will give community members an up-close, hands-on look at a variety of large equipment and vehicles, courtesy of the Public Works Department, Parks & Forestry Division and Public Safety Department.

### *Shop and Explore*

Discover Plymouth features an indoor marketplace, with local vendors selling homemade and handmade items, as well as other goods and services. Attendees can purchase snacks or meals from food trucks at the event.

### *Participate or Sponsor*

Those interested in vendor or sponsorship opportunities must apply by Monday, March 27. For more information, visit plymouthmn.gov/discoverplymouth.

### *Mayor presents State of the City*

Plymouth Mayor Jeff Wosje is set to deliver the annual State of the City address 10 a.m. Saturday, April 15 as part of Discover Plymouth at the Plymouth Community Center, 14800 34th Ave. N.

In the address, Wosje will discuss a range of city topics as he recaps Plymouth's past year and shares news about the city's economy, successfully completed projects and goals for the coming year. The address will conclude with a question-and-answer session hosted by Dave Kiser of CCX Media.

Afterwards, residents can meet the mayor and City Council members at the City Council Meet and Greet from 11 a.m. to 12:30 p.m.

# Plymouth Ice Center set to host the national high school hockey tournament March 23-27

The Plymouth Ice Center is set to return to the national spotlight March 23-27 when it holds the 2023 Chipotle-USA Hockey High School National Championships.

Hosted in partnership with Wayzata Youth Hockey Association, the tournament draws approximately 50 teams from across the United States to Plymouth to play roughly 100 games at the five-day event. Admission is free, and all are welcome to watch teams compete across four divisions – Division I, Division II, Prep School Division and Girls Division.



*The Plymouth Ice Center will host nearly 50 teams from around the country for the 2023 Chipotle-USA Hockey High School National Championships in March.*

The tournament has grown significantly since Plymouth previously hosted it in 2018. This year's event is estimated to have a $1.3 million impact on the Plymouth economy, bringing business to retailers, restaurants and hotels.

"Plymouth is thrilled to host the national high school hockey tournament again," said Plymouth Ice Center Manager Erik Halverson. "The PIC has been an asset to the community – and we're excited to welcome hockey players, parents and fans from across the country to enjoy it as well."

Volunteers play a significant role in ensuring the tournament runs smoothly – serving as city ambassadors assisting hundreds of out-of-town guests.

When Plymouth hosted the 2018 tournament, volunteers' in-kind contributions equated to $8,900 in value (based on the 2018 Value of Volunteer from the Independent Sector).

For information about volunteering in Plymouth, contact volunteer@plymouthmn.gov or call 763-509-5230.

# Plymouth's 2022 National Community Survey results are now available

To collect community feedback and gauge city service satisfaction, the City of Plymouth partnered with Polco/the National Research Center to complete the National Community Survey in 2022 in Plymouth – and the results are available to view on the city website.

The NCS provides national benchmarks by comparing data from more than 600 communities across the country. The survey, which included questions about quality of life, public safety, customer satisfaction in Plymouth and more, allows the city to assess changes in resident input and encourages data-driven, evidence-based decision making.

According to survey results, 97% of residents rated Plymouth as an excellent or good place to live. The survey report also found that residents:

- Praise their overall quality of life in Plymouth
- Prioritize safety and rate it positively
- Are pleased with their local government performance
- Value the city's strong economy, which makes Plymouth a desirable community
- Highly value the natural environment, as well as parks and recreational opportunities

**QUALITY OF LIFE**

**KEY FINDING**

HIGHER THAN NATIONAL AVERAGE

**95%**

of residents rated the overall **quality of life** in Plymouth as excellent or good.

## *Background, View Results*

The survey was mailed to 2,800 randomly selected households in Plymouth in mid-August. Residents not part of the randomly selected group were invited to take the open-participation online survey.

Survey results were presented at the Jan. 10 Plymouth City Council meeting.

To view the NCS report, the City Council presentation and more, visit plymouthmn.gov/survey.

## COMMUNITY SURVEY HIGHLIGHTS

### PARKS AND RECREATION

**92%** of residents rated the quality of Parks and Recreation opportunities as excellent or good.

### FIRE DEPARTMENT

**90%** of residents rated fire prevention and education as excellent or good.

### POLICE DEPARTMENT

**91%** of residents rated police/sheriff services as excellent or good.

### EMPLOYMENT

**87%** of residents rated employment opportunities in Plymouth as excellent or good.

### PLYMOUTH ECONOMY

**91%** of residents rated Plymouth's overall economic health as excellent or good.

### LOCAL GOVERNMENT

Confidence in Plymouth's local government ranked higher than the national benchmark, and 91% rated customer service by city employees as excellent or good.

**94%** of residents rated the city newsletter, **Plymouth News**, as a source for obtaining information about city government.



*The City of Plymouth offers a wide variety of environmentally focused volunteer opportunities for all ages.*

# Volunteer for the environment

Make a positive impact in Plymouth by volunteering in ways that benefit the environment.

To get involved or for more information about the opportunities below, email volunteer@plymouthmn.gov, call 763-509-5230 or visit plymouthmn.gov/volunteer.

## *Drop-Off Day – April 28-29*

Assist city staff with a variety of tasks during the annual Drop-Off Day – a highly attended drive-through event where residents can dispose of and recycle select household items.

## *Summer Tween Volunteer Program*

With activities lead by city staff and volunteers in May and July, this program offers an introduction to volunteering for "tweens," ages 11-13. Volunteer opportunities include activities such as pulling garlic mustard and marking storm drains to protect water quality. Space is limited.

## *Plant and Pull Day – Saturday, June 3*

Grab some gardening gloves and help plant flowers to beautify Plymouth parks and buildings, or pull invasive garlic mustard from woodland areas. Open to teens, adults, families and groups.

## *Garlic Mustard Removal*

Help remove the invasive garlic mustard plant from parks and trails this spring. Work individually or organize a group event at a nearby park.

To help with identification, view an informational video at plymouthmn.gov/volunteeropportunities.

## *Adopt a Spot – Including Storm Drains*

Volunteer to adopt a "spot" in Plymouth to help keep the city clean and safe – including a park, garden, dog waste station (bags supplied), fire hydrant, storm drain or street.

The City of Plymouth encourages residents to adopt a storm drain, and clean up leaves and debris to protect surface water quality. Cleaning storm drains protects rivers, lakes, wetlands and streams from excess pollutants and nutrients, which can cause unwanted algae growth.

A common misconception about storm drains is that they channel stormwater to treatment plants – when, in fact, stormwater from the street drains directly into wetlands and lakes untreated.

View more information and a map of available spots at plymouthmn.gov/adoptaspot.

## *Storm Drain Marking*

Mark your neighborhood storm drains to remind passersby that stormwater carries leaves and debris, which drains untreated into wetlands and lakes and can pollute the water. This initiative is flexible and great for families or scout projects. Storm drain marking begins for the season when weather is consistently above 45 degrees.




To borrow a storm drain marking kit, contact Water Resources Supervisor Ben Scharenbroich at 763-509-5527 or email bscharenbroich@plymouthmn.gov.

## *Millennium Garden Caretakers*

Keep the Millennium Garden looking lovely for residents and garden weddings. Volunteers can set their own schedule to water, deadhead and weed June through September.

# Plymouth Metrolink Click-and-Ride now offers expanded service to Maple Grove

Plymouth Metrolink Click-and-Ride now offers trips to the Maple Grove Transit Station, 12350 Main Street N., in Arbor Lakes of Maple Grove.

The expanded service allows riders to connect to Maple Grove My Ride, which offers trips to anywhere in the cities of Maple Grove, Osseo, Brooklyn Park and Brooklyn Center, in addition to the Robbinsdale Transit Center, Crystal Shopping Center and CROSS Food Shelf in Rogers.

Click-and-Ride trips cost $3 each way and riders can request a transfer, which can be used for Maple Grove Transit services, including My Ride.

"This service addition brings new options for riders to get to and from Plymouth, and provides access to a range of locations in surrounding areas," Metrolink Transit Administrator Nur Kasin said. "It can also bolster job opportunities by serving as a connection for commuters – and will give Plymouth employers greater access to the workforce in areas outside of Plymouth."




*Plymouth Metrolink's Click-and-Ride now offers extended service to Maple Grove Transit Station. Click-and-Ride trips cost $3 each way.*

## *About Click-and-Ride*

Click-and-Ride provides shuttles seven days a week anywhere in Plymouth and select locations outside the city – Ridgedale Center in Minnetonka, Colonial Square in Wayzata, Golden Valley Center and Maple Grove Transit Station.

Riders can book a ride through the Click-and-Ride app or by calling 763-559-5057. Download the free app and learn more at plymouthmn.gov/clickandride.

# Native Plant Garden Club volunteers build community, benefit environment

The City of Plymouth is looking for volunteers to help maintain native landscapes through a new initiative – the Native Plant Garden Club.

The city has developed a number of new native planting areas in recent years, and the volunteer club is designed to provide an active group of green thumbs to support the plantings. Work at the gardens may include weeding, pruning, planting and more.

"This is a great opportunity to learn about native plants and become part of a community of people who share a passion for the environment," Plymouth Volunteer Coordinator Jackie Maas said. "These native areas are beautiful, and it takes dedication and care to keep them thriving."

## *Help Maintain Native Species*

The largest of recent native plantings in Plymouth is the pollinator garden at Fazendin Park, where dozens of volunteers came together in 2022 to install more than 10,000 plants, shrubs and trees of varying species to provide a home for bees, butterflies, birds and more.

The nearly 3-acre area requires regular maintenance and watering as the native species get established. The city is developing several new rain gardens throughout the community, which require similar care.



*Residents can sign up for the Native Plant Garden Club to help care for native planting areas throughout the city.*

## *Get Involved*

Those interested may contact Maas at 763-509-5320 or volunteer@plymouthmn.gov to sign up for the group. The club offers a flexible schedule from early summer through early fall. There will be group or as-needed events with the potential for evening and weekend availability.

No gardening experience is required. Volunteers must be age 14 or older, unless accompanied by an adult.

# Plymouth Water Efficiency Rebate Program rewards water conservation

To encourage conservation and reduce municipal water use, the City of Plymouth is accepting Water Efficiency Rebate Program applications.

Funded, in part, by a grant from the Metropolitan Council, the program offers rebates for projects that replace inefficient toilets, irrigation systems, dishwashers and washing machines with WaterSense® or Energy Star® certified versions. Items must be installed in Plymouth. All residential and commercial property owners who are customers of the municipal water supply could be eligible.

Rebates are available for 75% of the cost of the item, up to a maximum of:

- $50 for WaterSense® toilets
- $100 for Energy Star® washing machines
- $100 for Energy Star® dishwashers
- $200 for residential WaterSense® irrigation controllers or $500 for commercial/multi-family controllers
- $15 per WaterSense® sprinkler head replacement, up to $500 (minimum 10 sprinkler heads)
- $125 for soil moisture sensors
- $200 per irrigation system audit conducted by a WaterSense® Certified Irrigation Professional



*The Water Efficiency Rebate Program is available for select dishwashers, toilets, irrigation systems and washing machines.*

## *Apply For a Rebate*

Rebate funds are limited and will be issued to qualified applicants on a first-come, first-served basis until June 30, 2024, or until funds are exhausted, whichever comes first.

Property owners can confirm device eligibility before purchasing by emailing werp@plymouthmn.gov or calling 763-509-5500.

For more information about the program or to apply, visit plymouthmn.gov/waterrebate.

## Low-cost rain barrels, compost bins for sale

To promote environmental stewardship, the city has partnered with the Recycling Association of Minnesota to sell low-cost rain barrels and compost bins. Orders may be placed beginning Wednesday, March 1 at recycleminnesota.org and picked up 8 a.m. to noon Saturday, May 13 at the Plymouth Maintenance Facility, 14900 23rd Ave. N.

Compost bins cost $76, plus tax. A 45-gallon rain barrel is $90, plus tax. Rain barrels help conserve water by capturing rain and stormwater runoff to use for landscaping. Using a compost bin reduces waste and provides natural fertilizer for gardens.



# Parks & Forestry offers career camp for teens

Plymouth is set to offer a new opportunity for teens to learn the ins and outs of the city's Parks & Forestry Division through a three-day career camp this summer.

The career camp showcases playground installation, turf and sports field management, urban forestry, and horticulture. Due to the machinery used on the job, participants must be age 16 or older. Space is limited.

## *Summer Teen Volunteer Program*

The career camp is part of the Summer Teen Volunteer Program, which runs from June through August.

The program offers teens, ages 14 and older, the opportunity to build leadership skills and gain valuable work experience while assisting with a variety of summer youth recreation programs.

Teens may choose the city programs, locations and schedules that interest them, including sports, aquatics, art and more. To apply, visit plymouthmn.gov/volunteer or contact Volunteer Services at 763-509-5230. Applications are due Friday, April 7, with a $15 application fee. A mandatory training session is set for the week of June 12.

## ECO-NOTES



*Residents may sign up for the 2023 Plymouth Environmental Academy, held August-November.*

### Plymouth Environmental Academy seeks applicants

Plymouth residents interested in learning more about their environmental footprint can sign up for the Plymouth Environmental Academy, held August-November.

The group meets once per month to focus on an environmental topic of interest. Each class begins at 7 p.m. and is about 90 minutes long.

"This is a great opportunity to learn more about how to lessen our environmental impact," Water Resources Supervisor Ben Scharenbroich said. "The classes are designed to appeal to anyone – those who already try to be environmentally conscious in everyday life, and those looking for a place to start."

The Plymouth Environmental Academy is free and open to everyone. To learn more and apply, visit plymouthmn.gov/environmentalacademy.



*Plymouth's holiday light recycling initiative gathered nearly 4,000 pounds of holiday lights.*

### Holiday light recycling initiative proves successful

The city's recent holiday lights and extension cord recycling initiative gathered a total of 3,989 pounds of holiday lights from November through January – and helped recover material that otherwise may have headed for a landfill.

At no cost to the city or residents, Plymouth coordinated with a vendor that takes strands, removes wire insulation, and collects raw metals for recycling.

Residents should note that wires, plastic bags and items with strings or strands are not accepted in curbside recycling carts, as they tangle and cause damage to recycling processing equipment.

### Recycle unused deicing salt from winter season

Residents may recycle unused winter deicing salt by dropping it off in the marked bins near the fuel pumps/oil drop-off at the southwest corner of the Plymouth Maintenance Facility, 14900 23rd Ave. N.

Residents should recycle unused salt only, making sure to remove the salt from bags, buckets or other containers when dropping off.

All salt collected will be reused by the City of Plymouth during future winters. Water softener salt, pellets or other types of salt are not accepted.

# Upcoming construction season brings upgrades to roadways in Plymouth

Below is a listing of various street projects scheduled for the upcoming construction season. The City of Plymouth reminds motorists to pay attention to signage, slow down in construction zones and provide crews space to work safely.

Visit plymouthmn.gov/project-spotlight to learn more and sign up for eNotification emails.

## *Highway 169/Rockford Road Bridge Reconstruction (MnDOT)*

The Minnesota Department of Transportation is set to replace the Rockford Road (County Road 9) bridge interchange at Highway 169 this summer.

The project will involve the complete removal and replacement of the bridge, traffic signal additions, and trails on both sides of Rockford Road. For more information, visit MnDOT's website for project updates and road closures: dot.state.mn.us/roadwork.

## *City Center Projects*

Road work continues in Plymouth City Center, the area 1 mile west of Interstate 494 on Highway 55. Final touches to the 2022 Vicksburg Lane Improvement Project are expected to be completed this summer with the installation of landscaping, decorative lights and monument signage.

The roadway in front of the Plymouth Community Center, 34th Avenue between Fernbrook Lane and Plymouth Boulevard, will be under construction for part of the summer as the city fixes deteriorated pavement and upgrades sidewalks and trails. Residents can also expect repairs to 34th, 35th, 36th and 37th avenues between Plymouth Boulevard and Vicksburg Lane.

## *Chankahda Trail Reconstruction Project*

The city continues the Chankahda Trail (formerly County Road 47) Reconstruction Project with the second phase – the roadway segment from Peony Lane to Vicksburg Lane.

A complete rebuild of the existing road, Phase 2 includes the installation of concrete curb and gutter, improvements to the storm sewer, and the addition of pedestrian signal crossings and trails.

The timing of Phase 3 is dependent on funding. The city has requested $20 million in state bond funds to make the necessary public safety improvements to the corridor and bring the 100-year-old design to current roadway standards. The city will wait until the end of the legislative session to learn whether the request will be included in the state bonding bill.



*The Chankahda Trail (formerly County Road 47) Reconstruction Project is set to continue with the second phase this summer.*

For more information, visit plymouthmn.gov/chankahda.

## *Gleason Lake Drive Reconstruction Project*

Improvements are scheduled for Gleason Lake Drive and sections of nearby streets this year. Plans include a complete street reconstruction of Gleason Lake Drive and a segment of Niagara Lane, including the installation of concrete curb and gutter, storm sewer and trail gap improvements, and replacement of existing water mains.

The project also consists of improvements to Kingsview Lane, including completely removing the existing pavement to pave a new roadway surface, repairing existing concrete curbs and gutters, and making utility repairs.

## *Fernbrook Lane Rehabilitation Project*

As part of the 2023 Street Rehabilitation Project, Fernbrook Lane will undergo rehabilitation between Highway 55 and Country Road 6. Plans include completely removing the existing pavement to pave a new roadway surface. Access to local businesses in the area, the Driver and Vehicle Services Center, and the Plymouth Yard Waste Site will be maintained throughout construction.

# Wetland buffers continue to protect surface water quality in Plymouth

Designed to filter rainwater runoff and help keep surface water clean, wetland buffers are areas of dense native vegetation along a wetland or other waterbody.

All developments in Plymouth since 1995 have been required to include marked wetland buffers to protect wetlands on the property.

Wetland buffers should be kept as natural areas and are generally low maintenance. However, if invasive species are present in the buffer, periodic weeding can help protect the native plant community. Some common invasive plants that threaten buffers are buckthorn, purple loosestrife and reed canary grass.

Mowing, cutting or cultivating plants within a wetland buffer is not allowed. Yard waste, such as leaves, sticks and grass clippings should also be kept outside of the buffer. For more information about wetland buffers, visit plymouthmn.gov/wetlands.




*The city reminds residents that mowing, cutting, or cultivating plants within a wetland buffer is not allowed.*

# Plymouth READS features author Matt Goldman

Plymouth READS has announced its 2023 book selection – "Carolina Moonset" by Minnesota author Matt Goldman.

Goldman is a playwright, New York Times bestselling author and Emmy Award-winning writer for shows like "Seinfeld" and "Ellen." From the publisher:

"Both suspenseful and deeply moving, 'Carolina Moonset' is an engrossing novel about family, memories both golden and terrible, and secrets too dangerous to stay hidden forever."

Goldman is set to speak at a free event 7 p.m. Thursday, April 20 at the Plymouth Community Center, 14800 34th Ave. N. For information about upcoming Plymouth READS events, visit plymouthreads.org.

Plymouth READS promotes public literacy and participation through an annual book selection, which the community is invited to read. Copies of this year's book will be available from the Plymouth Library, 15700 36th Ave. N.

## MAKE A DIFFERENCE



*The city is seeking volunteers to serve as art ambassadors at the Plymouth Community Center.*

# Volunteer!

The city is seeking volunteers who are:

**Passionate about art.** Answer questions about rotating art exhibits as a Plymouth Community Center Art Ambassador during late afternoons, evenings and weekends. Must be age 16 or older.

**Friendly and like to provide good service.** Welcome people from across the country for the 2023 Chipotle-USA Hockey High School National Championships March 23-27 at the Plymouth Ice Center (see page 1). Answer general questions and provide information about Plymouth and the area.

**Interested in serving as Police Reserve volunteers.** Assist sworn officers with traffic and crowd control, patrol activities, special events and training scenarios. Must be age 18 or older, commit to 15 hours a month, have a clean driving record, and undergo a background check.

**Passionate about the environment and green things.** Weed, water and deadhead the Millennium Garden. Join the Native Plant Garden Club (see page 3). Help out during Drop-Off Day (April 28-29) and the Tree and Shrub Sale (May 12-13).

To find out more about these and other opportunities, visit plymouthmn.gov/volunteer or call 763-509-5230.

## Take a Closer Look



*Caleb Wagner*

*Caleb Wagner*

Summer Teen Volunteer

**As a Summer Teen Volunteer,** my job is to help in a variety of ways, including supporting our parks and interacting with children. As a Parks & Forestry Career Camp pilot program participant (see page 3) last summer, I learned what it takes to keep our parks clean and beautiful while gaining important life skills. Volunteering has provided me a great opportunity to have a new perspective of the city.

**My favorite thing about being a city volunteer is** building lasting connections. By volunteering in different parts of the community, I've had the privilege of meeting amazing people of all ages. Seeing the direct impact of volunteering makes the experience so much more rewarding.

**Because Caleb and other teens volunteer,** there are more helpful hands and watchful eyes available to care for children in summer programs. Additionally, a pool of potential Parks and Recreation summer staff members and parks maintenance workers is developed for the future.

**Summer Teen Volunteers** build leadership skills and gain valuable work experience while assisting with a variety of summer youth recreation programs (see page 3). For more information, visit plymouthmn.gov/volunteer or call 763-509-5230.

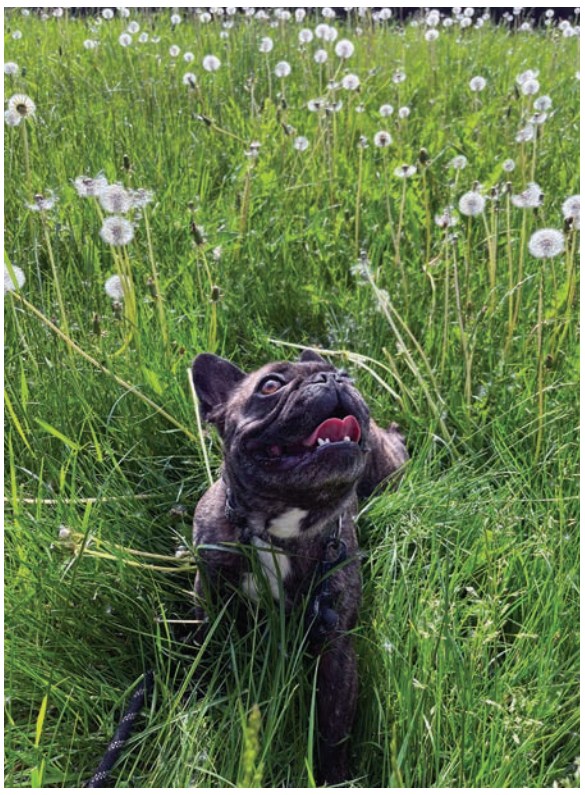
# Picture Plymouth Photo Contest winners

Hundreds of entries were submitted to the 2022 Picture Plymouth Photo Contest. Below are the first-place winners in each category – City Landmarks, People & Families, Activities & Events, Pets, and Wildlife & Nature. An annual Readers' Choice Award winner was also selected via popular vote by readers of Plymouth Magazine.

Visit plymouthmn.gov/photocontest to view all winning photos. The contest is co-sponsored by the City of Plymouth and Plymouth Magazine.



*Overall Winner and City Landmarks – "Moonrise in West Medicine Lake Park" by Larry Paulson*



*Pets – "Dexter Loves Dandelions" by Avery Gerber*



*People & Families – "Ladybug Takes the Stage at the Hilde" by Rebecca Shamblin*



*Activities & Events – "Sunset Fishing (Medicine Lake)" by Scott Anderson*



*Wildlife & Nature and Readers' Choice (tie) – "Affectionate nose touch by this cute fox couple!" by Jan Speak*



*Readers' Choice (tie) – "Mr. & Mrs. Red Fox" by Jan Speak*

## SEASONAL SPOTLIGHT

**Water Main Flushing** – The city will flush water mains this spring based on the schedule below.

- April 17-19: Residential areas south of County Road 6, between Gleason Lake Drive and Interstate 494, and industrial areas on both sides of I-494, south of Highway 55
- April 19 to May 8: Residential areas west of I-494, except areas along both sides of Chankahda Trail (formerly County Road 47) west of I-494
- May 8-25: Residential areas east of I-494, and areas along both sides of Chankahda Trail west of I-494

To find out when specific areas of the city will be flushed, check the map at plymouthmn.gov/watermainflushing or call the Plymouth Maintenance Facility at 763-509-5950 after Monday, April 3.

Residents should note that water may be discolored throughout this time, but it is more likely while an immediately surrounding area is flushed.

Residents may want to avoid doing laundry when flushing is occurring nearby. Residents who notice discolored water should let their outdoor water faucet run until the water is clear.

**Yard Waste Site Opening** – The Plymouth Yard Waste Site, 14900 23rd Ave. N., is set to open for the season Wednesday, April 5 – weather permitting.

The site is open to Plymouth, Wayzata, Long Lake and Medicine Lake residents only and identification is required.

In April, the site is open 3-8 p.m. Wednesday-Friday and 10 a.m. to 5:30 p.m. Saturday and Sunday. The Yard Waste Site is closed Mondays and Tuesdays, Easter (April 9), and April 28-29 for Drop-Off Day activities. For details, visit plymouthmn.gov/yardwaste.

# Grant Fernelius named community and economic development director

Plymouth City Manager Dave Callister has announced the appointment of Grant Fernelius to the role of community and economic development director for the City of Plymouth.

Fernelius began work in Plymouth Feb. 6. He oversees the city's Community and Economic Development Department, which serves as a one-stop shop for residents, developers and businesses in Plymouth. The department offers services, programs and guidance for residential and commercial customers in the areas of planning, housing, permits, inspections and business support.

Fernelius has more than three decades of community development experience. He comes to Plymouth from the City of Coon Rapids, where he served as community development director since 2015. He previously worked for the City of New Brighton for 10 years as community development director. Fernelius also has robust experience overseeing a variety of housing programs and has previously served in various Housing and Redevelopment Authority roles at the cities of Fridley and Columbia Heights.



*Grant Fernelius*

Fernelius has a bachelor's degree in housing/community development from the University of Minnesota, as well as a master's degree in public administration from Hamline University.

# Roxanne the Painting Robot keeps fields in line

As spring approaches and outdoor activities are set to return, Plymouth Parks & Forestry staff will soon begin prepping athletic fields for the season with the help of Roxanne the Painting Robot.

Acquired in 2020 to assist with the paint layout at seven of the city's athletic playfields, Roxanne is equipped with specialized software and satellite GPS to accurately and efficiently paint – which saves the city time and money.

"Roxanne offers significant labor savings, especially during new field layouts in the spring," said Parks & Forestry Manager Jason Goehring. "At minimum, laying out fields with string and a ride-on painter requires a three-person crew. With Roxanne, one staff member can lay out a new field on the tablet software, load the paint, and send instructions to Roxanne to execute in under five minutes."




*Roxanne the Painting Robot has assisted Parks & Forestry staff with field lining since spring of 2020.*

The city utilizes Roxanne to paint soccer, football and lacrosse fields, as well as baseball and softball foul lines, which allows Parks & Forestry staff to invest time maintaining other amenities throughout Plymouth's 67 parks and 175 miles of trails.

## IN BRIEF

**Walk with the Mayor** – Join Mayor Jeff Wosje for a leisurely walk 6:30-7:30 p.m. Monday, May 1, which begins at the Plymouth Community Center, 14800 34th Ave. N. The walk kicks off the annual Step to it Challenge.

**Indoor Walking, Open Play** – Stay active with the free indoor walking track at the Plymouth Community Center, 14800 34th Ave. N. Free walking and jogging is also available in the Fieldhouse dome. For details, visit plymouthmn.gov/pcc.

The Fieldhouse also provides an indoor space for open play activities, including soccer, football and rugby. Open play is typically available weekdays during the following times:

- 10:30 a.m. to 1:30 p.m. Monday, Wednesday and Friday – geared towards toddlers/youth (ages 12 and younger)
- 2-4 p.m. Tuesday and Thursday – geared towards teens (ages 13-18)

The Fieldhouse is set to remain open for walking and open play through the last week of March. To learn more, visit plymouthmn.gov/fieldhouse.

**Market Value Notices** – Market value notices for Plymouth properties will hit mailboxes in mid-March. Notices list the assessed value of the property and its classification for taxes payable in 2024.

Property values affect how much tax residents pay each year. Residents with questions or concerns should call the Hennepin County assessor at the contact information listed on the property valuation notice.

**Movie in the Dome** – Watch "Jungle Cruise" on the big screen 1-3 p.m. Wednesday, April 5 in the Plymouth Community Center Fieldhouse dome, 14800 34th Ave. N. Admission is free.

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## What does good government look like?

*By Mayor Jeff Wosje*

We're constantly bombarded by news and information these days. We tend to skim headlines, read comments and immediately form polarized opinions. With so much going on, how do we maintain a focus on what really matters?

On a local city level, what does good government look like? How do policies, services and programs serve all who live, work and play in Plymouth? I'm glad you asked.

Stop by my annual State of the City address – set for 10 a.m. Saturday, April 15 at the Plymouth Community Center Fieldhouse dome, 14800 34th Ave. N. (see page 1).

During the State of the City, I'll discuss what good government looks like in Plymouth, along with what the city prioritizes, our focus on providing quality infrastructure, how city tax rates compare to similar communities, our management of city finances, updates about firefighter and police officer operations, our focus on investing in quality of life, and how we prioritize services to residents.

I'm excited to talk about some of the successes we've had over the last year, recognize stand-out individuals in the community, and share a bit about what's on the horizon in Plymouth.

After the State of the City address, stop by and talk to us. The Plymouth City Council meet-and-greet is set for 11 a.m. to 12:30 p.m.

We welcome questions, suggestions and conversation about what residents value. It's also why we recently conducted a community survey (see page 2). Input from residents helps us make informed decisions and ensure that local government is serving all who call Plymouth home.

Plymouth strives for excellence – it's what the community has come to know and expect. And maybe that's what good government looks like.

**Plymouth News** is published bimonthly by the City of Plymouth to update residents and businesses on city government news.

## City Council

**Jeff Wosje,** Mayor
763-509-5007 (voicemail), jwosje@plymouthmn.gov

**Alise McGregor,** Ward 1
763-509-5001 (voicemail), amcgregor@plymouthmn.gov

**Julie Peterson,** Ward 2
763-509-5002 (voicemail), jpeterson@plymouthmn.gov

**Jim Davis,** Ward 3
763-509-5003 (voicemail), jdavis@plymouthmn.gov

**Julie Pointner,** Ward 4
763-509-5004 (voicemail), jpointner@plymouthmn.gov

**Clark Gregor,** At Large
763-509-5005 (voicemail), cgregor@plymouthmn.gov

**Jim Willis,** At Large
763-509-5006 (voicemail), jwillis@plymouthmn.gov

## Contact the City

Phone.....763-509-5000

MN Relay (Hearing/Speech Impaired).....7-1-1

**City Hall hours:**
8 a.m. to 4:30 p.m. Monday-Friday

Report an issue 24/7.....plymouthmn.gov/myplymouth

## View Meetings

Live on Channel 16, 7 p.m.
On-demand video link at city website
**City Council:** March 14, 30 (5:30 p.m.), and April 11, 25
**Planning Commission:** March 15 and April 19
**Housing and Redevelopment Authority:** March 23 and April 27

## Connect with Plymouth

plymouthmn.gov
facebook.com/plymouthmn
@plymouthmn_gov
@plymouthmn_gov

City of Plymouth
3400 Plymouth Blvd.
Plymouth, MN 55447-1482

← Post

**City of Plymouth, MN**
@PlymouthMN_gov

Plymouth property owners: You may be eligible to receive a rebate for replacing inefficient toilets, washing machines, irrigation controllers, dishwashers, sprinkler heads and more through the Water Efficiency Rebate Program.

Rebate funds are limited and will be issued to qualified applicants on a first-come, first-served basis. View more info: plymouthmn.gov/waterrebate




10:42 AM · Aug 7, 2023 · **1,483** Views

# WATER EFFICIENCY rebate program



## REPLACE INEFFICIENT DEVICES, GET A REFUND

### WHAT QUALIFIES FOR A REBATE?

Eligible projects may include replacing select inefficient devices (toilets, washing machines, irrigation controllers, sprinkler heads and soil moisture sensors) with WaterSense® or Energy Star® devices, or completing an irrigation system audit.

All residential and commercial property owners who are customers of the municipal water supply could be eligible. Rebates are available for 75% of the cost of the item, up to a select maximum amount. Rebate funds are limited and are awarded on a first-come, first-served basis.

For more information or to apply for a rebate, visit:
**plymouthmn.gov/waterefficiencyrebate**

City of Plymouth

METROPOLITAN COUNCIL

CLEAN WATER LAND & LEGACY

**EXHIBIT B:** Grant program guidelines

# 2026 – 2028
# METROPOLITAN COUNCIL WATER EFFICIENCY GRANT PROGRAM
# GUIDELINES

*updated 02 / 26 / 2026*

## 1. Overview

The Metropolitan Council (Met Council) will implement a Water Efficiency Grant Program (WEGP) effective July 1, 2026 to June 30, 2028. Grants will be awarded on a competitive basis to municipalities that operate or are served by a municipal public water supply system.

In this program, municipalities design and operate their own rebate or grant programs, which are funded by the Met Council with pass-through funds from the Clean Water Land & Legacy Amendment. The Met Council will provide 80% of the program cost; the municipality must provide the remaining 20% of the program cost.

The WEGP focuses on grant activities that reduce existing water use at residential, commercial, and municipal properties. Met Council-approved grant activities include the replacement of specific water-using devices with more efficient alternatives, irrigation system audits, and the conversion of turfgrass to low-input, drought-tolerant landscapes at municipal properties. Residents and businesses participating in a municipality's program must be connected to municipal water.

Grants will be made available in amounts with a minimum of $5,000 and a maximum of $75,000. In the event that there are unused or returned funds, municipalities may apply for a grant amendment to increase their award beyond $75,000 (at the discretion of Met Council). Grantees will be required to submit quarterly reimbursement requests and provide actual or estimated water savings achieved through this program for Clean Water, Land & Legacy Amendment reporting purposes.

### Grant program goal

The goal of the Water Efficiency Grant Program is to support technical and behavioral changes that improve municipal water use efficiency in the seven-county metropolitan area.

### Changes for 2026-2028

Several changes to the WEGP have been made from past grant cycles. These changes are outlined in the bulleted list below.

- Maximum grant amount: $50,000 → $75,000
- Clearer guidelines for grant activity/device eligibility and property type
    - Faucets and faucet accessories added
    - Flushing urinals and flushometer-valve toilets added
    - Commercial clothes washers and commercial dishwashers added
- Met Council strongly encourages *(not a requirement)* that an irrigation system audit be conducted before the replacement of an irrigation controller or spray sprinkler bodies. An irrigation system audit from an Irrigation Professional certified by a US EPA WaterSense

program ensures the user has information for proper set-up and operation of their irrigation system.
- Municipal facility grant activity option added
  - Replacement of water using devices in municipal properties
  - Property turfgrass conversion/replacement
- Low-income cost assistance option added (additional $10,000 available to expand maximum grant amount to $85,000)
  - Full cost coverage for eligible residents on indoor water use devices
- Updated reporting form
- Standardized estimated water savings built into reporting for most grant activities (with option for municipalities to provide more specific water savings estimates)

Additional detail about the low-income cost assistance option, newly eligible devices/grant activities, and new eligibility requirements is provided in the following pages.

### Critical points to remember

- The applying municipality must be served by a municipal public water supply system
- New construction and new developments are not eligible
- A portion of each eligible grant activity's cost must be paid by the property owner
- Funds are for rebates or grants only; consulting and city staff time are ineligible
- Grant recipients must display the Clean Water, Land and Legacy Amendment logo and the Metropolitan Council logo on program-related web pages and paper communications
- Applications are due April 13, 2026
- Funds must be spent down by June 30, 2028 (municipalities and Met Council will work together to monitor spending and adjust/reallocate funds as needed)
- Grant activities on municipal properties must supplement and not supplant dedicated municipal funding sources

## 2. Grant program structure

### Administration and funding source

The 2026-2028 WEGP will be administered by the Met Council and will be funded with $1,400,000 appropriated by the 2025 Minnesota Legislature. Grant applications will be reviewed and scored by Metropolitan Council Water Resources staff.

| | |
|---|---|
| Legislative Directive:<br>Minnesota 2025 Session Law | *$650,000 the first year and $750,000 the second year are for grants that implement water demand reduction measures. The grants are to assist municipalities in the metropolitan area with implementing water demand reduction measures to ensure the reliability and protection of drinking water supplies.* |

Grants will be awarded to municipalities in amounts ranging from $5,000 to $75,000 for providing rebates or grants to property owners and their renters. (An additional $10,000 will be available for Low Income Cost Assistance, as discussed below). Municipalities will be responsible for the design and operation of their rebate or grant program and its details. Grant payments to the municipality will be for 80% of approved program amounts. The municipality must provide the remaining 20% of the granted/rebated amount to the property owner. Municipality rebates or grants are eligible for reimbursement on device replacements and other approved grant activities conducted July 1, 2026

through June 30, 2028 (purchases of eligible devices or grant activities must be made on or after the day the grant agreement is fully executed).

## Grant program components

Each municipality is expected to design their own program to whatever meets their community needs. Three potential components are residential/commercial grant activities, municipal grant activities, and low-income cost assistance for residential properties.

Municipalities may include any combination of property type and grant activity offering in their program design. Program design has varied by municipality among past participants, with some focusing on a single type of device replacement such as toilets, and others offering a range of options. In the application form and work plan, municipalities will be asked to lay out the grant activities and property types that would be included in the proposed program. While past grant cycles have occasionally included participants pursuing commercial- and municipal-focused grant activities, the 2026-2028 WEGP guidelines more clearly define, and expand, the options available to municipalities that are interested in designing commercial- or internal-facing programs.

### Residential and/or commercial grant activities

Municipalities may choose to design their programs to include grant activities at residential and commercial properties. This the most common approach among participating communities. The participating community selects which devices or other approved grant activities (irrigation audits) to offer to residents or businesses within the municipality. The participating community also determines how much of an eligible grant activity's cost is covered by the program. Property owners must pay a portion of the eligible grant activity's cost.

Eligible grant activities for residential and commercial properties are listed in the table in the Eligible Grant Activities section.

### Municipal grant activities

Municipalities may also choose to design their programs to include grant activities occurring on municipal properties. Grant activities eligible for municipal properties are device replacements, irrigation system audits, and the conversion of existing turfgrass to low-input landscaping/drought-tolerant alternative turf. Municipalities that choose to conduct grant activities on municipal properties shall provide measured water savings (ideally) or calculated water savings estimates. These municipalities will also be required to display signage near the grant activity areas that includes the Metropolitan Council and Clean Water Fund logos as well as an explanation of the work done. Participating municipalities must cover the 20% "municipal match" as normal.

This funding is intended to promote and supplement funding for device replacement or turf grass conversion efforts. It is not intended to supplant dedicated municipal funding sources for projects.

Eligible grant activities for municipal properties are listed in the table in the Eligible Grant Activities section.

### Low-income cost assistance grant activities

Municipalities operating a residential-facing rebate or grant program may elect to include a low-income cost assistance option in their program. Residents or households who meet a certain income threshold are eligible to receive full cost coverage* for the replacement of one indoor water-using device (toilet, clothes washer, dishwasher, showerhead, or faucet/faucet accessory) with a WaterSense or Energy Star alternative. If a municipality decides to offer the low-income cost assistance option, they can apply for an additional $10,000 (max grant amount of $85,000).

Municipalities that choose to include this option in their residential rebate or grant programs will be required to verify resident eligibility. No municipal match will be required. Residents are eligible for this cost assistance element if:

- The resident is enrolled in a county assistance program
  - Hennepin County Water Assistance Program
  - Ramsey and Washington Counties Water Bill Assistance
  - Scott, Carver, Dakota Counties Energy Assistance Program
    - Scott County Financial Assistance
    - Carver County Emergency Programs
    - Dakota County Emergency Assistance
  - Anoka County Energy Assistance
- The resident is enrolled in SNAP benefits

Eligibility for low-income cost assistance can be verified with appropriate paperwork showing participation in one of the above programs.

*Cost of device and installation is fully covered by Met Council up to:

- $550 for toilets
- $1200 for clothes washers
- $1200 for dishwashers
- $100 for showerheads
- $100 for faucets and faucet accessories

## Application funding request

The application form will include a table like the one below, where applying municipalities will lay out their funding request. Row A is the requested grant amount, which covers grant activities at any combination of property types and makes up 80% of the traditional grant program subtotal. Row B is the required municipality match of 20% of the traditional grant program subtotal. Row C is the traditional grant program subtotal. In Row D, applying municipalities may enter the low-income cost assistance amount they expect to spend. The funds in Row D do not require a municipality match. Row E is the sum of Rows C and D.

| | | |
|---|---|---|
| A | **Requested grant amount for residential, commercial, or municipal grant activities (funding from Met Council)**<br>(80% of traditional grant program subtotal): | **$16,000** |
| B | **Required municipality matching amount**<br>(20% of traditional grant program subtotal): | **$4,000** |
| C | **Traditional grant program subtotal**<br>(sum of Met Council grant amount and required municipality match): | **$20,000** |

| | | |
|---|---|---|
| D | *(OPTIONAL)* **Low-income cost assistance requested amount (funding from Met Council)**<br>(100% covered by Met Council funds): | **$5,000** |

| | | |
|---|---|---|
| E | **Total program budget**<br>(sum of traditional grant program subtotal and low-income cost assistance funds): | **$25,000** |

**in cases where municipalities have opted in to the low-income cost assistance element, the percent covered by Met Council may exceed 80%*

## Eligibility

### Requirements for applying municipalities

This grant program is limited to municipalities in the seven-county metropolitan area that operate or are served by a municipal public water supply system.

Grants are only for water efficiency programs offering rebates or grants to property owners and their renters who are customers of the municipal water supply system and who replace specified water-using devices with approved devices that use substantially less water (or conduct other grant activities such as irrigation audits or, for municipalities, turfgrass conversion). In municipalities where only some neighborhoods or areas are served by a municipal public water supply system, only those served by the municipal public water supply system are eligible.

Municipalities eligible per above must apply to participate and, if approved, sign a Met Council Grant Agreement, before any eligible rebates or grants can be submitted for reimbursement. Agreements shall require that municipalities:

- Entirely pass through grants received (as is being done by Met Council)
- Verify purchase of devices or other grant activities to receive grants
- Retain records and cooperate with any audits
- Conduct all communications with property owners and ensure all written communications to property owners include both the Clean Water, Land and Legacy Amendment and the Metropolitan Council's logo
- Provide quantitative information for state reporting purposes

### Eligible grant activities

The table below walks through the approved grant activities in the WEGP. Included in the table is information related to the property type (residential, commercial, municipal) where grant activities occur as well as information about estimated water savings. Expenses eligible for reimbursement are the out-of-pocket cost of the device and its installation only, not to include any owner labor costs. In addition, new construction and new developments are ineligible as this program is intended as a current infrastructure replacement program.

| | Eligible grant activity (with hyperlink to product lookup tool) | | Estimated water savings |
|---|---|---|---|
| **Indoor water use** | Toilets | **Residential toilet** replacement with a WaterSense labeled residential toilet | 13,000 gallons per year (source) |
| | | **Commercial / Municipal toilet** replacement with a WaterSense labeled commercial toilet | 790 gallons when replacing a 1.6gpf model and 5,500 when replacing a 3.5gpf model |
| | | **Commercial / Municipal urinal** replacement with a WaterSense labeled urinal | 4,600 gallons per year (source) |
| | Clothes washing machines | **Residential clothes washing machine** replacement with an Energy Star labeled residential clothes washer | 2,700 gallons per year (based on WRF average clothes washer use and Energy Star estimated percent savings) |
| | | **Commercial clothes washing machine** replacement with an Energy Star labeled commercial clothes washer | 45% less water than standard models (source) |
| | Dishwashers | **Residential dishwasher** replacement with an Energy Star labeled residential dishwasher | 8,400 gallons per year (source) |
| | | **Commercial dishwasher** replacement with an Energy Star labeled commercial clothes washer | 5,600 gallons per year (source) |
| | **Showerhead** replacement with a WaterSense labeled showerhead | | 2,700 gallons per year (source) |
| | **Faucet replacement or faucet accessory** with a WaterSense labeled faucet or faucet accessory | | 700 gallons per year (source) |

| | | | |
|---|---|---|---|
| **Outdoor water use** | **Irrigation system audit** by an Irrigation Professional certified by a US EPA WaterSense program | | See report from Irrigation Professional who conducted audit |
| | Irrigation controllers<br>*(Met Council strongly encourages an irrigation system audit before the installation of a new smart controller)* | **Irrigation controller** replacement with a WaterSense labeled **weather-based controller** (this type of controller is most common) | 7,600 gallons per year (source) |
| | | **Irrigation controller** replacement with a WaterSense labeled **soil moisture-based controller** | 15,000 gallons per year (source) |
| | **Irrigation spray sprinkler body** replacement with a WaterSense labeled spray sprinkler body<br>*(Met Council strongly encourages an irrigation system audit before the installation of new spray sprinkler bodies)* | | 5,600 per year<br>(for an average household using 50,500 gallons outdoors, operating at or above 60 pounds per square inch) (source) |
| | **Turfgrass conversion/replacement** to a low-input, drought-tolerant landscape at municipal properties<br>***(Municipal properties only)*** | | Refer to municipality's pre- and post-replacement water use to calculate water savings. If unable to measure specific water use, municipality will provide estimated annual water savings with explanation of calculation. |

Please note, the Met Council strongly encourages an irrigation system audit be conducted before the replacement of an irrigation controller or spray sprinkler bodies. An initial audit ensures the user has information for proper set-up and operation of their irrigation system.

## Quarterly reporting

### Reporting requirements and payment process

Utilizing a reporting form provided by Met Council, the following information about each grant activity must be reported on a quarterly basis:

- Property address and property type (residential, commercial, municipal)
- Low-income assistance (Y/N) (if applicable)
- Grant activity (device replacement, audit, or municipal turfgrass conversion)
- Brand/model info of new device
- Purchase date (must be on or after effective date of grant agreement)
- Cost per device/approved grant activity
- Number of devices/activities
- Rebate or grant per device
- Estimated annual gallons of water saved per device installation/approved grant activity
- Optional notes column for explaining water use calculations if different from those provided
- Municipality matching funds disbursed
- Number of unmet funding requests from property owners, if any

Municipalities are required to submit a signed and dated quarterly reporting form as well as a PDF(s) of receipts corresponding to each entry in the quarterly reporting form.

Upon review and confirmation of the above information, Met Council will process a grant payment in the amount of 80% of approved total rebates or grants for the reporting period (in cases where municipalities have opted in to the low-income cost assistance element, the percent covered by Met Council may exceed 80%).

Met Council will provide confirmation of grant balances available upon request and reserves the right to amend grant agreements, in collaboration with grantee municipality, if quarterly reporting indicates rebate or grant programs will not fully utilize grant awards within the grant period.

### Determining estimated water savings

Annual water savings estimates may come from a variety of sources. Manufacturers may include water savings estimates in their device descriptions or specifications, irrigation professionals report estimated savings after performing an irrigation system audit, and some past participants of the WEGP have calculated specific water savings estimates based on factors such as household size.

Unless a city has specifically calculated estimated water savings or is referring to manufacturer or audit estimates, the recommended sources for estimated water savings are WaterSense and Energy Star. Water savings estimates from WaterSense and Energy Star are included in the table of eligible grant activities.

In quarterly reports, municipalities will be asked to note the source of their estimates if they different from the estimates provided above. In the case of irrigation system audits and turfgrass conversion on municipal properties, estimates have not been provided by Met Council as these metrics will be calculated by an Irrigation Professional or the municipality, respectively. In any situation where it is possible to report actual water savings, this is preferred.

# 3. Application process

## Application requirements

The application window for the 2026-2028 Water Efficiency Grant Program will open on Friday, March 13, 2026. Applications are due by Monday, April 13, 2026. The application form will be available on the Met Council website.

Required information in the application form includes:

    - the municipality's rebate or grant program design and work plan
    - proposed examples of communications to property owners
    - requested total grant amount
    - estimated annual amount of water saved by the applying municipality
- Application form is available at: https://metrocouncil.org/Wastewater-Water/Funding-Finance/Available-Funding-Grants.aspx
- Submit competed application to: henry.mccarthy@metc.state.mn.us
- Metropolitan Council will notify municipalities of grant awards in approximately May 2026

## Evaluating applications

Program proposals will be evaluated based on the answers provided in the application form as well as the attached work plan. Strong applications will include clear answers to the questions in the application form and a thoughtful work plan that outlines strategies for structuring, administering, and promoting (if applicable) the program. For municipalities intending to conduct grant activities on municipal property, applications should include intended plans for device/landscape installation and estimated hours/cost of labor (whether being done by the municipality or a contractor).

In the event that funds requested exceed funds available, the following criteria will be used to determine the amount granted to a given municipality:

- Municipal residential per capita water use
- Municipal ratio of peak month to winter month water use
- Estimated water savings from proposed program

Additionally, municipalities may be asked to provide additional information and/or be awarded less than their requested grant amount if their application is lacking detail, a clear work plan, etc. In future grant cycles, a past participant's record of spending down their award may be used to inform award amounts.

**EXHIBIT C:** Grant amendment form

**Revision #** ☐

**METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES**

**2026-2028 CLEAN WATER FUND WATER EFFICIENCY GRANT PROGRAM**

**GRANT AMENDMENT FORM**

NOTICE TO RECIPIENT: Submission of this form is required to modify the Maximum Grant Amount in your Grant Agreement with Metropolitan Council 2026-2028 Clean Water Fund Water Efficiency Grant Program (Grant Program).

After determination of your municipality's Maximum Grant Amount, completion and submission of this form is necessary when 1) you are requesting additional grant funds to meet unexpected rebate or grant demand, or 2) when your municipality has determined that the previously approved program's rebate or grant demand will not be met, requiring less grant funds than anticipated when the agreement was signed, or 3) when your municipality wishes to substantially change the structure of its program from what was described in the application form and the work plan supplied in the application form.

The process for modifying your Grant Agreement is as follows:

1. Your municipality's authorized representative submits one signed copy of Exhibit C to the Met Council, with any additional information requested by Met Council.
2. Upon receipt and any Met Council approval of signed Exhibit C, the Met Council's authorized representative will obtain Met Council authorized signatures returns a fully executed copy of Exhibit C indicating the new Maximum Grant Amount to Municipality's designated authorized representative.

---

Instructions: Indicate the date of your change request in #1 box. Indicate the number of this particular change request in #2 box (and in box at top of page – must match). Enter the current grant agreement amount (as Met Council approved) in #3 box. If you wish to increase your municipality's grant amount, enter the amount you are requesting in #4 box. If you wish to decrease your grant amount due to less demand than anticipated, enter the amount in #5 box. Enter in #6 box the amount derived from adding #3 to #4 or derived from subtracting #5 from #3. If you do not wish to modify your municipality's Maximum Grant Amount, leave boxes #4, #5, and #6 blank or enter "N/A." If you wish to secure approval for changes to the scope of the approved project in the Water Efficiency Grant Program application form, please document the reasons for the amendment in box #7. Please specify what changes are desired in box #8. Please note that all other requirements as found in the Grant Agreement continue to apply.

Grant Agreement #

1. Date of change request:

2. Change request number:

3. Current Grant Agreement Amount (as Met Council approved):

4. Increase due to request for additional funding:

5. Decrease due to less demand:

6. Amended Maximum Grant Agreement Amount requested:

7. Reasons for modifying program structure:

8. Proposed changes to program structure:

MUNICIPALITY NAME:_____

MUNICIPALITY AUTHORIZED REPRESENTATIVE (signature and date):

_____

METROPOLITAN COUNCIL PROGRAM ADMINISTRATOR APPROVAL (signature and date):

_____

METROPOLITAN COUNCIL AUTHORIZED SIGNATURE AND DATE

_____

---

Questions may be directed to the Met Council Authorized Representative:

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-160

## RESOLUTION ACCEPTING GRANT AND APPROVING GRANT AGREEMENT WITH THE METROPOLITAN COUNCIL FOR THE 2026-2028 WATER EFFICIENCY GRANT PROGRAM

WHEREAS, the City of Plymouth supports water conservation practices that help to reduce the water demand from municipal water supply customers; and

WHEREAS, to encourage water conservation, the City of Plymouth has previously implemented a rebate program to offer property owners a rebate on WaterSense certified toilets, EnergyStar washing machines and dishwashers and WaterSense certified irrigation controllers that reduce municipal water use for residential and commercial properties within the city; and

WHEREAS, the City of Plymouth applied for the Metropolitan Council's 2026-2028 Water Efficiency Grant Program in early 2026 to continue implementation of this program; and

WHEREAS, the city was notified that it had received funding in the amount of $52,000 to implement a Water Efficiency Grant Program; and

WHEREAS, the grant requires the City of Plymouth to provide 20% matching funds in the amount of at least $10,500; and

WHEREAS, the City of Plymouth match will be from the Water Fund; and

WHEREAS, a Grant Agreement between the Metropolitan Council and the city is necessary to utilize the grant funds; and

WHEREAS, the grant funds will be utilized by the Public Works Department to implement the Water Efficiency Rebate Program.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that;

1. The grant in the amount of $52,000 from the Metropolitan Council for the 2026-2028 Water Efficiency Grant Program is accepted.

2. The City Manager is authorized and directed to enter into the grant agreement with the Metropolitan Council for the 2026-2028 Water Efficiency Grant Program.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.11**

---

**To:** Dave Callister, City Manager

**Prepared by:** Erik Fadden, Public Safety Director

**Reviewed by:**

**Item:** **Approve agreement with Axon Enterprises for the Axon Unified Technology Platform**

---

## 1. Action Requested:

Approve the resolution authorizing the city to enter into an agreement with Axon Enterprises for the Axon Unified Technology Platform.

## 2. Background:

The police department is requesting council approval of an agreement with Axon Enterprises to implement the Axon Unified Technology Platform, a comprehensive and consolidated system that will support the police department's operational efficiency, evidence management and long-term technology sustainability for the next 10 years.

This project represents the police department's goal to consolidate public safety systems under a unified, forward-looking infrastructure. The police department's current body worn camera and squad camera system is due to be replaced in 2028, which triggered staff to begin a comprehensive analysis of its existing system and capabilities while considering alternative options.

Rather than expanding disparate systems or adding isolated technology components, this initiative focuses on consolidation, integration and elimination of redundant platforms. The Axon ecosystem provides a single, seamless environment that supports frontline response, digital evidence, investigative workflow and community transparency initiatives. The technology has been proven throughout the country with more than 1 million users in their evidence management system. It is utilized successfully by numerous police agencies in Hennepin County, such as Hennepin County Sheriff's Office, Minnetonka Police Department, Brooklyn Park Police Department, New Hope

Police Department and others.

**Current Challenges**

The police department currently maintains multiple standalone systems for video capture, data storage, digital evidence and media management. These systems operate independently and require separate maintenance, training, support contracts and hardware life cycles.

This fragmented approach results in:

- Inefficient workflows and duplicative data entry
- Inconsistent digital evidence storage processes
- Increased IT and administrative overhead
- Limited interoperability between body worn cameras, squad car cameras, Tasers, drones and evidence platforms
- Delayed implementation of system changes to meet emerging demands and legislative requirements across numerous software platforms (e.g., video retention, redaction standards, transparency reporting).

As public safety technology evolves rapidly, the need for a modern, consolidated, cloud-based system is critical.

**Proposed Solution: Axon Unified Technology Platform:**
The Axon solution provides an integrated suite of tools that operate within a single cloud-based environment. Key components include:

**1. Body-Worn Cameras:** High-reliability cameras with automatic triggers and seamless upload to the digital evidence system.

**2. Squad / In-Car Camera Systems:** Fully integrated with body-worn cameras, allowing synchronized playback and simplified retention management.

**3. Conducted Energy Weapon (Taser) Integration:** Taser 10 and Taser 7 devices integrate with cameras and evidence systems, capturing use data and event details automatically.

**4. Drone Technology & Drone Program Management:** Axon Air provides:

- Secure livestreaming
- Flight-tracking
- Automated storage of flight footage
- Full integration with digital evidence systems that supports our current and future

drone program expansion.

**5. Digital Dictation & Transcription:** Axon Auto-Transcribe converts officer audio recordings and case narratives into searchable digital text—significantly reducing administrative time.

**6. Video Redaction Tools:** Axon Redaction Studio offers automated, AI-supported redaction for video and audio—meeting data-privacy standards and reducing staff time currently required to redact video for data requests.

**7. Photo & Media Management:** Completely integrated storage, categorization and distribution of photos and case-related media, which will drastically reduce committed staff time currently required for manually uploading photos and media attachments.

**8. Evidence & Case-Sharing Platform:** Axon Evidence allows investigators, prosecutors and external agencies to share case files securely, eliminating the need for discs, USB drives or disconnected systems, drastically reducing current staff time required to manually upload case data to external drives to be mailed to prosecutors.

**9. Real Time Crime Center:** Axon Fusus provides a real-time operational view of connected devices and sensors for police staff that enables them to make more informed, real-time decisions. All connected devices appear on a map and authorized personnel can monitor active devices and access real-time video feeds to help teams stay connected and aware of rapidly unfolding events.

**10. Automated License Plate Reader System:** The police department plans to research and consider Axon's fully integrated automated license plate reader system. This system provides similar real-time information as the police department's existing ALPR system at a reduced cost. Additional capability testing must be performed, but the system, if implemented, may provide the same service as the department's existing system at a reduced cost.

**Benefits of a Unified Platform**

**Operational Efficiency**

- Reduced downtime and administrative burden due to fewer logins, systems and hardware platforms.
- Automated workflows for evidence upload, categorization and sharing.
- Streamlined investigative case management.

**Cost-Effectiveness & Long-Term Sustainability**

- Consolidation replaces multiple existing contracts, hardware, and storage

systems.
- Predictable multi-year pricing reduces budget volatility.
- Cloud-based platform avoids major server replacements and IT infrastructure expenditures.

**Improved Officer Safety & Community Transparency**

- Automated recording triggers create more complete documentation of incidents.
- Integrated drone and camera systems improve situational awareness for officers in real time.
- More efficient response to public data requests and evidentiary requirements.

**Scalability for Future Needs**

- The platform can incorporate future tools without fundamental system overhauls.
- Easily supports legislative changes and transparency initiatives.

**Fiscal Considerations**
A separate attachment will provide the full cost proposal, which includes:

- Multi-year subscription pricing
- Hardware replacement cycles
- Licensing, storage, and support

Costs are consistent with regional technology investments and represent a shift from fragmented technology replacement to a single predictable expenditure for a similar cost.

**Implementation Schedule**
The police department currently has body-worn cameras and squad car cameras that are scheduled to be replaced in 2028. If the department were to transition to the Axon platform, it would not implement an updated body-worn camera and squad car camera system until 2028, when its existing system is due to be replaced. This approach reduces initial costs by not prematurely replacing existing equipment and allows for a stepped approach to implementing a new technology platform over two years.

**Recommendation**
Approve entering into an agreement with Axon Enterprises for the implementation of the Axon Unified Technology Platform, authorizing the City Manager to execute all necessary documents and proceed with deployment.

This investment positions the City of Plymouth to meet evolving public safety expectations, improve operational efficiency and sustain a modern, integrated digital evidence ecosystem for years to come.

## 3. Budget Impact:

There will be little impact to the current department budget. If approved, there is no cost for the remainder of 2026.
In 2027, the department has budgeted $263,445 for existing technology platforms. If approved, Axon Enterprise's 2027 costs are $150,970.40 and staff projects a savings of approximately $100,000. Future budgets will stay neutral compared to current projected budgets with an estimated cost savings of approximately $8,000 between the time of approval and 2036.

The department has available funding for any unexpected contingencies or changes to the costs through remaining public safety aid funds.

## 4. Attachments:

1. Costs memo
2. Quote
3. Proposal
4. City Council Resolution 2026-161

City of Plymouth

# Memorandum

**To: Dave Callister, City Manager**
**From: Erik Fadden, Public Safety Director**
**Date: June 17, 2026**
**Item: Axon Enterprises Unified Technology Platform Cost Sheet**

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The Police Department currently relies on a diverse collection of technology systems to support daily operations, evidence management, investigative workflows, and departmental accountability. These systems have been acquired over many years, often from different vendors, and each carries its own operational, maintenance, and replacement costs. Collectively, the decentralized nature of these tools results in financial inefficiency, duplicated functionality, and increased administrative and technical burden.

**Existing Systems**

The existing systems and costs include:

| | |
|---|---|
| Body Worn Camera and Squad Camera system- Motorola | Average of approx. $300,000 annually |
| Taser conducted energy weapons | Approximately $75,000 annually |
| Virtual Reality Training System | |
| Drones and Drone Management Software | $14,500 annually |
| Dictation and Transcription Software | 14,600.00 annually |
| Video Redaction Software | $7,000.00 annually |
| Photo Evidence Management | $16,300 annually |
| Automated License Plate Reader System | $64,000 annually |
| Professional Standards Management Software | $20,800 annually |
| Cradlepoint Hardware for mobile connections | $255,600 over the next 10 years |

Each of these systems carries its own cost structure—hardware, licensing, replacement cycles, storage, and support. As a result, the city faces steady cost escalation and fragmented workflows across multiple vendors. Staff conducted an in-depth analysis of projected costs for existing services over the next 10+ years (2026-2036) and determined conservative future costs total **$5,690,742.66** (assuming 3% inflation per year). These costs are, and would continue to be in future police department budgets.

See Appendix A below for a detailed cost analysis breakdown of future costs.

**Overview of the proposed Axon Enterprise Unified Technology Platform**

Axon Enterprise offers an integrated public-safety technology ecosystem intended to consolidate many or all of the systems listed above into a single, unified operational platform. The Axon solution places body-worn cameras, in-car cameras, Tasers, drones, digital evidence storage, transcription tools, video redaction workflows, photo management, ALPR functionality, and case-sharing capabilities on one cloud-based infrastructure.

Key attributes of the Axon Unified Platform include:

- Unified Digital Evidence Ecosystem – Body camera, squad camera, drone video, photos, and documents all upload automatically to a single chain-of-custody secure cloud.
- Integrated Software Suite – Features such as transcription, redaction, reporting, and case management operate in one system rather than multiple standalone tools.
- Seamless Evidence Sharing – Direct, secure integration with prosecutors, reducing case preparation time and eliminating export/import burdens.
- Reduced Hardware Duplication – Cameras, Tasers, drones, and vehicle systems are sourced and supported by a single vendor.
- Operational Efficiency Improvements – Automation of uploads, cloud storage, and AI-enabled tools substantially reduce officer time spent on administrative tasks.
- Lifecycle Cost Stability – Pricing is consolidated into predictable contractual terms, eliminating the staggered renewal timelines and replacement cycles associated with current systems.

Staff conducted extensive research into the Axon System which included informational sessions with Axon Staff, real world demonstration and multiple in person visits to neighboring agencies who are currently using the system. Axon's full 10-year cost proposal totals **$5,682,255.76**, which is nearly $8,500 less over 10 years than our current systems.

Not factored into these costs are savings expected to be created by efficiencies in the new integrated system resulting in a reduction of staff time.

See Appendix B below for a detailed cost analysis breakdown of costs.

Appendix A

## Existing System - Individual Cost Estimates

| Existing Technology | Quantity | End of life | Replacement cost estimates | Duration of cost | Estimated lifespan | 10 year costs |
|---|---|---|---|---|---|---|
| Body worn cameras - Motorola | 100 | 12/31/2027 | $2,956,166.90 | 10yrs | 10yrs | $3,021,825.77 |
| Squad car cameras - Motorola | 29 | 12/31/2027 | Included above | 10yrs | 10yrs | |
| Squad camera installation | 29 | 12/31/2027 | $50,000.00 | | | $50,000.00 |
| Tasers - Axon | 80 | 12/31/2030 | $375,552.00 | 5yrs | 5yrs | $842,055.17 |
| VR Training System - Axon | 2 | ongoing | Included above | 5yrs | 5yrs | |
| UAV - Avata (EOL 2029) -DJI | 1 | 12/31/2029 | $2,100.00 | 5yrs | 5 yrs | $4,500.00 |
| UAV - Mavic 3T (EOL 2027) - DJI | 1 | 12/31/2027 | $12,000.00 | 5yrs | 5yrs | $25,500.00 |
| UAV - Lemur 2 (EOL 2029) - Brinc | 1 | 12/31/2029 | $25,500.00 | 5yrs | 5yrs | $55,500.00 |
| Dronesense (UAV mgmt) | 1 | ongoing | $6,500.00 | 1 year | ongoing | $83,250.68 |
| Dictation Software – 10-21 | 1 | ongoing | $6,700.00 | 1 year | ongoing | $85,812.23 |
| Video Redaction - | 1 | ongoing | $6,000.00 | 1 year | ongoing | $76,846.78 |
| Transcription – Winscribe | 1 | ongoing | $6,000.00 | 1 year | ongoing | $76,846.78 |
| Photo Management - icrimefighter | 1 | ongoing | $14,000.00 | 1 year | ongoing | $179,309.13 |
| ALPRs – Flock Safety | 18 | ongoing | $56,650.00 | Annually | ongoing | $704,428.76 |
| Cradle Points | 27 | 2027 | $6,000.00 | 1 year | 2 years | $12,000.00 |
| Cradle Points | 27 | 12/31/2028 | $120,000.00 | 5yrs | 5 yrs | $243,600.00 |
| Benchmark Analytics | 1 | ongoing | $17,000.00 | 1 year | ongoing | $229,267.37 |
| | | | | | Totals | $5,690,742.67 |

# Appendix A

## Projected Annual Costs for existing technology

| Year | Year # | Motorola BWC/ Squad Cams | Dronesense Drone mgmt | Dictation Software | Redaction | Winscribe | Icrimefighter | Taser | UAV's | Flock ALPR | IT Costs Cradle Point | Benchmark Analytics | Squad Cam Install | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | 1 | $65,658.87 | $6,500.00 | $6,700.00 | $6,000.00 | $6,000.00 | $14,000.00 | $75,110.40 | | $55,000.00 | $6,000.00 | $17,000.00 | | $257,969.27 |
| 2027 | 2 | $345,616.69 | $6,695.00 | $6,901.00 | $6,180.00 | $6,180.00 | $14,420.00 | $75,110.40 | | $56,650.00 | $6,000.00 | $17,680.00 | | $541,433.09 |
| 2028 | 3 | $283,116.69 | $6,895.85 | $7,108.03 | $6,365.40 | $6,365.40 | $14,852.60 | $75,110.40 | $12,000.00 | $58,349.50 | $120,000.00 | $18,387.20 | $50,000.00 | $658,551.07 |
| 2029 | 4 | $283,116.69 | $7,102.73 | $7,321.27 | $6,556.36 | $6,556.36 | $15,298.18 | $75,110.40 | | $60,099.99 | $0.00 | $19,122.69 | | $480,284.67 |
| 2030 | 5 | $283,116.69 | $7,315.81 | $7,540.91 | $6,753.05 | $6,753.05 | $15,757.12 | $75,110.40 | $27,600.00 | $61,902.98 | $0.00 | $19,887.00 | | $511,737.02 |
| 2031 | 6 | $283,116.69 | $7,535.28 | $7,767.14 | $6,955.64 | $6,955.64 | $16,229.84 | $77,363.71 | | $63,760.07 | $0.00 | $20,683.10 | | $490,367.11 |
| 2032 | 7 | $345,616.69 | $7,761.34 | $8,000.15 | $7,164.31 | $7,164.31 | $16,716.73 | $77,363.71 | | $65,672.88 | $0.00 | $21,510.42 | | $556,970.55 |
| 2033 | 8 | $283,116.69 | $7,994.18 | $8,240.15 | $7,379.24 | $7,379.24 | $17,218.23 | $77,363.71 | $13,500.00 | $67,643.06 | $123,600.00 | $22,370.84 | | $635,805.36 |
| 2034 | 9 | $283,116.69 | $8,234.01 | $8,487.36 | $7,600.62 | $7,600.62 | $17,734.78 | $77,363.71 | | $69,672.35 | $0.00 | $23,265.67 | | $503,075.81 |
| 2035 | 10 | $283,116.69 | $8,481.03 | $8,741.98 | $7,828.64 | $7,828.64 | $18,266.82 | $77,363.71 | $32,400.00 | $71,762.53 | $0.00 | $24,196.30 | | $539,986.34 |
| 2036 | 11 | $283,116.69 | $8,735.46 | $9,004.24 | $8,063.50 | $8,063.50 | $18,814.82 | $79,684.62 | | $73,915.40 | $0.00 | $25,164.15 | | $514,562.38 |
| Total | | $3,021,825.77 | $83,250.68 | $85,812.23 | $76,846.78 | $76,846.78 | $179,309.13 | $842,055.17 | $85,500.00 | $704,428.76 | $255,600.00 | $229,267.37 | Total | $5,690,742.66 |

Appendix B

## Proposed System Costs - Axon Enterprises

| | Quantity | Implementation Date | Quoted Costs | Duration of cost | lifespan | 10 year cost |
|---|---|---|---|---|---|---|
| Axon Unified Platform | 1 | Q3 2026* | $5,293,508.76 | 10 years | 10 years | $5,293,508.76 |
| Body worn cameras | 100 | 2028 | Incl | 10 years | 10 years | Incl |
| Squad cameras | 26 | 2028 | Incl | 10 years | 10 years | Incl |
| Squad camera installation | 26 | Included | Incl | 10 years | 10 years | Incl |
| Tasers | 100 | Included* | $75,110.40 | 5 years | 10 years | $375,552.00 |
| VR Training System | 2 | Included* | Incl | 10 years | 10 years | Incl |
| UAV's | | 2028 | Incl | 10 years | 10 years | Incl |
| UAV - Skydio X10 - DFR Drone | 2 | 2028 | Incl | 10 years | 10 years | Incl |
| UAV - Interior Skydio R10 | 1 | 2028 | Incl | 10 years | 10 years | Incl |
| UAV Management | 1 | 2028 - Included | Incl | 10 years | 10 years | Incl |
| Current UAV Management - 2 yrs | 1 | Current | $6,500.00 | 2 years | 2 years | $13,195.00 |
| Dictation Software | | Q3 2026* | Incl | 10 years | 10 years | Incl |
| Video Redaction | | 2028 | Incl | 10 years | 10 years | Incl |
| Winscribe | | Q3 2026 | Incl | 10 years | 10 years | Incl |
| Media storage (evidence/RMS media) | | Q3 2026 | Incl | 10 years | 10 years | Incl |
| Photo Management (icrimefighter) | | Q3 2026 | Incl | 10 years | 10 years | Incl |
| Evidence Sharing | | Included | Incl | 10 years | 10 years | Incl |
| Axon ALPR | 18 | +8 addl | Incl | 1 year | 10 years | Incl |
| Cradlepoint | | Included | incl | 10 years | 10 years | Incl |
| Fusus Room Set up | 1 | 2028 | Incl | 10 years | 10 years | Incl |
| | | | | | Total | $5,682,255.76 |

Appendix B

## Projected Annual Costs

| Year | 10 yr cost breakdown | Axon Unified Platform | Dronesense | Dictation Software | Redaction | Winscribe | Icrimefighter | Taser | UAV-X10 | UAV-X10 | UAV-R10 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | Trial | 0 | $6,500.00 | Included | Included | Included | Included | $75,110.40 | | | | $81,610.40 |
| 2027 | 1 | $69,165.00 | $6,695.00 | Included | Included | Included | Included | $75,110.40 | | | | $150,970.40 |
| 2028 | 2 | $522,434.34 | Incl | Included | Included | Included | Included | $75,110.40 | Included | Included | Included | $597,544.74 |
| 2029 | 3 | $522,434.38 | Incl | Included | Included | Included | Included | $75,110.40 | Included | Included | Included | $597,544.78 |
| 2030 | 4 | $522,434.38 | Incl | Included | Included | Included | Included | $75,110.40 | Included | Included | Included | $597,544.78 |
| 2031* | 5 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2032 | 6 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2033 | 7 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2034 | 8 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2035 | 9 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2036 | 10 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| 2037 | 11 | $522,434.38 | Incl | Included | Included | Included | Included | Included | Included | Included | Included | $522,434.38 |
| | | | | | | | | | | | Total | $5,682,255.76 |

Q-789773-46190BJ

Issued: 06/17/2026

Quote Expiration: 10/31/2026

Estimated Contract Start Date: 01/01/2027

Account Number: 107944

Payment Terms: N30

Mode of Delivery: AUTO-GND

Credit/Debit Amount: $0.00

| SHIP TO | BILL TO |
|---|---|
| Plymouth Police Dept. - MN<br>3400 Plymouth Blvd<br>Minneapolis,<br>MN<br>55447-1448<br>USA | Plymouth Police Dept. - MN<br>3400 Plymouth Blvd<br>Minneapolis<br>MN<br>55447-1448<br>USA<br>Email: |

| SALES REPRESENTATIVE | PRIMARY CONTACT |
|---|---|
| Brandon Jones<br>Phone: (480) 569-7841<br>Email: brjones@axon.com<br>Fax: | Michael Reed<br>Phone: (763) 509-5160<br>Email: mjreed@plymouthmn.gov<br>Fax: (763) 5095167 |

## Quote Summary

| | |
|---|---|
| Program Length | 132 Months |
| **TOTAL COST** | $5,293,508.76 |
| **ESTIMATED TOTAL W/ TAX** | $5,293,508.76 |

## Discount Summary

| | |
|---|---|
| Average Savings Per Year | $393,376.60 |
| **TOTAL SAVINGS** | $4,327,142.58 |

## Payment Summary

| Date | Subtotal | Tax | Total |
|---|---|---|---|
| Dec 2026 | $69,165.00 | $0.00 | $69,165.00 |
| Dec 2027 | $522,434.34 | $0.00 | $522,434.34 |
| Dec 2028 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2029 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2030 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2031 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2032 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2033 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2034 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2035 | $522,434.38 | $0.00 | $522,434.38 |
| Dec 2036 | $522,434.38 | $0.00 | $522,434.38 |
| **Total** | **$5,293,508.76** | **$0.00** | **$5,293,508.76** |

| | |
|---|---|
| **Quote Unbundled Price:** | **$9,356,270.69** |
| **Quote List Price:** | **$6,421,621.01** |
| **Quote Subtotal:** | **$5,293,508.76** |

## Pricing

***All deliverables are detailed in Delivery Schedules section lower in proposal***

| Item | Description | Qty | Term | Unbundled | List Price | Net Price | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Program** | | | | | | | | | |
| Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | 120 | $291.46 | $248.53 | $200.76 | $650,462.40 | $0.00 | $650,462.40 |
| IR2CA | Interview Room 2 Camera Standard | 3 | 60 | $508.57 | $476.28 | $476.28 | $85,730.40 | $0.00 | $85,730.40 |
| IR2CA | Interview Room 2 Camera Standard | 3 | 60 | $508.57 | $476.28 | $0.00 | $0.00 | $0.00 | $0.00 |
| B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | 36 | $395.72 | $275.74 | $275.74 | $833,834.87 | $0.00 | $833,834.87 |
| M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | 84 | $674.12 | $361.06 | $324.96 | $2,292,891.61 | $0.00 | $2,292,891.61 |
| A00046 | AXON AIR DFR PATROL PLAN | 1 | 120 | | | $1,438.89 | $172,667.20 | $0.00 | $172,667.20 |
| B00076 | OUTPOST TAP PLAN | 10 | 120 | $322.82 | $264.97 | $211.98 | $254,371.20 | $0.00 | $254,371.20 |
| C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | 84 | $199.10 | $114.88 | $91.90 | $123,513.60 | $0.00 | $123,513.60 |
| BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | 91 | $80.72 | $38.36 | $0.00 | $0.00 | $0.00 | $0.00 |
| BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | 91 | $50.94 | $35.94 | $8.99 | $13,089.44 | $0.00 | $13,089.44 |
| **A la Carte Hardware** | | | | | | | | | |
| H00001 | AB4 Camera Bundle | 100 | | | $899.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| H00002 | AB4 Multi Bay Dock Bundle | 13 | | | $1,638.90 | $0.00 | $0.00 | $0.00 | $0.00 |
| A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | 120 | | $51,020.91 | $662.16 | $79,459.20 | $0.00 | $79,459.20 |
| H00003 | AB4 1-Bay Dock Bundle | 8 | | | $229.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **A la Carte Software** | | | | | | | | | |
| 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 100 | 12 | | $10.00 | $2.50 | $3,000.00 | $0.00 | $3,000.00 |
| 102610 | AXON COMMUNITY LINK | 100 | 12 | | $15.00 | $3.75 | $4,500.00 | $0.00 | $4,500.00 |
| 85760 | AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE | 100 | 12 | | $25.00 | $6.25 | $7,500.00 | $0.00 | $7,500.00 |
| 73686 | AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE) | 100 | 12 | | $30.00 | $7.50 | $9,000.00 | $0.00 | $9,000.00 |
| 100165 | AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED | 100 | 12 | | $30.20 | $7.55 | $9,060.00 | $0.00 | $9,060.00 |
| 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 100 | 12 | | $65.00 | $16.25 | $19,500.00 | $0.00 | $19,500.00 |
| 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | 120 | | $78.76 | $51.19 | $516,035.52 | $0.00 | $516,035.52 |
| ProLicense | Pro License Bundle | 39 | 120 | | $54.52 | $43.22 | $202,288.32 | $0.00 | $202,288.32 |
| ProLicense | Pro License Bundle | 123 | 12 | | $45.00 | $11.25 | $16,605.00 | $0.00 | $16,605.00 |
| **A la Carte Services** | | | | | | | | | |
| 102526 | PSO 1-Day Onsite | 1 | 1 | | $8,000.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 102524 | PSO 1-Day Add-on Onsite | 1 | 1 | | $4,000.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | 1 | | $30,000.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Total** | | | | | | | **$5,293,508.76** | **$0.00** | **$5,293,508.76** |

## Delivery Schedule

### Hardware

| Bundle | Item | Description | QTY | Shipping Location | Estimated Delivery Date |
|---|---|---|---|---|---|
| AB4 Camera Bundle | 100147 | AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK | 3 | 1 | 12/01/2027 |
| AB4 Camera Bundle | 100147 | AXON BODY 4 - CAMERA - NA US FIRST RESPONDER BLK RAPIDLOCK | 100 | 1 | 12/01/2027 |
| AB4 Camera Bundle | 100466 | AXON BODY 4 - CABLE - USB-C TO USB-C | 110 | 1 | 12/01/2027 |
| AB4 Camera Bundle | 100775 | AXON BODY 4 - MAGNETIC DISCONNECT CABLE | 110 | 1 | 12/01/2027 |
| AB4 Multi Bay Dock Bundle | 100206 | AXON BODY 4 - 8 BAY DOCK | 13 | 1 | 12/01/2027 |
| AB4 Multi Bay Dock Bundle | 70033 | AXON - DOCK WALL MOUNT - BRACKET ASSY | 13 | 1 | 12/01/2027 |
| AB4 Multi Bay Dock Bundle | 71019 | AXON BODY - DOCK POWERCORD - NORTH AMERICA | 13 | 1 | 12/01/2027 |
| AXON AIR DFR PATROL PLAN | 102765 | AXON AIR - SKYDIO X10 PATROL DFR HW KIT | 1 | 1 | 12/01/2027 |
| AXON AIR R10 TEAM KIT BUNDLE | 102465 | AXON AIR - SKYDIO R10 TEAM HW KIT | 1 | 1 | 12/01/2027 |
| Fleet 3 Advanced 10 Year | 101675 | AXON FLEET - ERICSSON CRADLEPOINT R980-5GD-A+5YR NETCLOUD | 27 | 1 | 12/01/2027 |
| Fleet 3 Advanced 10 Year | 101924 | AXON FLEET - TAOGLAS ANT - 7-IN-1 4CELL 2WIFI 1GNSS INT | 27 | 1 | 12/01/2027 |
| Fleet 3 Advanced 10 Year | 70112 | AXON SIGNAL - VEHICLE | 27 | 1 | 12/01/2027 |
| Fleet 3 Advanced 10 Year | 72036 | AXON FLEET 3 - STANDARD 2 CAMERA KIT | 27 | 1 | 12/01/2027 |
| Interview Room 2 Camera Standard | 50118 | AXON INTERVIEW - MIC - WIRED (STANDARD MIC) | 6 | 1 | 12/01/2027 |
| Interview Room 2 Camera Standard | 50220 | AXON INTERVIEW - POE SWITCH - 8 PORT | 3 | 1 | 12/01/2027 |
| Interview Room 2 Camera Standard | 50298 | AXON INTERVIEW - CAMERA - OVERT DOME | 6 | 1 | 12/01/2027 |
| Interview Room 2 Camera Standard | 50322 | AXON INTERVIEW - TOUCH PANEL PRO | 3 | 1 | 12/01/2027 |
| Interview Room 2 Camera Standard | 74056 | AXON INTERVIEW - TOUCH PANEL WALL MOUNT | 3 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 102032 | AXON OUTPOST - CAMERA | 10 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 102488 | AXON OUTPOST - SOLAR PANEL - 100W | 10 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 102538 | AXON OUTPOST - TOP MOUNT END CAP - STANDARD | 10 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 102552 | AXON OUTPOST - POLE - STANDARD | 10 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 102737 | AXON OUTPOST - STANDARD SOLAR HARDWARE KIT | 10 | 1 | 12/01/2027 |
| OUTPOST TAP PLAN | 103151 | AXON OUTPOST - BATTERY & CHARGER ENCLOSURE - EXTENDED | 10 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 101886 | SIGNAL SENSOR | 84 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 101889 | AXON SIGNAL - BATTERY - CR2032 | 84 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102032 | AXON OUTPOST - CAMERA | 8 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102488 | AXON OUTPOST - SOLAR PANEL - 100W | 8 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102538 | AXON OUTPOST - TOP MOUNT END CAP - STANDARD | 8 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102552 | AXON OUTPOST - POLE - STANDARD | 8 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102737 | AXON OUTPOST - STANDARD SOLAR HARDWARE KIT | 8 | 1 | 12/01/2027 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 103151 | AXON OUTPOST - BATTERY & CHARGER ENCLOSURE - EXTENDED | 8 | 1 | 12/01/2027 |
| AB4 1-Bay Dock Bundle | 100201 | AXON BODY 4 - DOCK - SINGLE BAY | 8 | 1 | 01/01/2028 |
| AB4 1-Bay Dock Bundle | 71104 | AXON - DOCK/DATAPORT POWERCORD - NORTH AMERICA | 8 | 1 | 01/01/2028 |
| AXON AIR DFR PATROL PLAN | 102767 | AXON AIR - SKYDIO SAFE - X10 PATROL DFR HW KIT - REFRESH 1 | 1 | 1 | 06/01/2030 |
| AXON AIR R10 TEAM KIT BUNDLE | 102476 | AXON AIR - SKYDIO SAFE R10 TEAM HW KIT - REFRESH 1 | 1 | 1 | 06/01/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73309 | AXON BODY - TAP REFRESH 1 - CAMERA | 86 | 1 | 06/01/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73689 | AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY | 11 | 1 | 06/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100122 | AXON VR - HEADSET - BATTERY | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100126 | AXON VR - TACTICAL BAG | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100390 | AXON TASER 10 - HANDLE - YELLOW CLASS 3R | 84 | 2 | 12/01/2030 |

## Hardware

| Bundle | Item | Description | QTY | Shipping Location | Estimated Delivery Date |
|---|---|---|---|---|---|
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100390 | AXON TASER 10 - HANDLE - YELLOW CLASS 3R | 2 | 2 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100394 | AXON TASER 10 - MAGAZINE - HALT TRAINING BLUE | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100396 | AXON TASER 10 - MAGAZINE - INERT RED | 30 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100399 | AXON TASER 10 - CARTRIDGE - LIVE | 1680 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 840 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100401 | AXON TASER 10 - CARTRIDGE - INERT | 300 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100591 | AXON TASER - CLEANING KIT | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100611 | AXON TASER 10 - SAFARILAND HOLSTER - RH | 84 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100623 | ENHANCED HOOK-AND-LOOP TRAINING (HALT) SUIT (V2) | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100748 | AXON VR - CONTROLLER - TASER 10 | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100754 | AXON VR - HEADSET - BATTERY CHARGING DOCK | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100832 | AXON VR - CONTROLLER - HANDGUN VR19H | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101124 | AXON VR - HOLSTER - T10 BLACKHAWK GRAY - RH | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101125 | AXON VR - HOLSTER - T10 BLACKHAWK GRAY - LH | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101294 | AXON VR - TABLET | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101300 | AXON VR - TABLET CASE | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101455 | AXON TASER 10 - REPLACEMENT TOOL KIT - INTERPOSER BUCKET | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101456 | AXON TASER 10 - REPLACEMENT INTERPOSER BUCKET | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101751 | AXON VR - HEADSET - HTC FOCUS VISION | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101755 | AXON TASER 10 - MAGAZINE - LIVE DUTY BLACK V2 | 84 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101755 | AXON TASER 10 - MAGAZINE - LIVE DUTY BLACK V2 | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101757 | AXON TASER 10 - MAGAZINE - LIVE TRAINING PURPLE V2 | 30 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101886 | SIGNAL SENSOR | 84 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101889 | AXON SIGNAL - BATTERY - CR2032 | 84 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102032 | AXON OUTPOST - CAMERA | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102389 | AXON VR - MULTI-USER ROOM MARKER | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102488 | AXON OUTPOST - SOLAR PANEL - 100W | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102538 | AXON OUTPOST - TOP MOUNT END CAP - STANDARD | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102552 | AXON OUTPOST - POLE - STANDARD | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102718 | AXON AIR - SKYDIO X10 PATROL HW KIT FOR OSP | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102737 | AXON OUTPOST - STANDARD SOLAR HARDWARE KIT | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 103052 | AXON DEDRONE - REMOTE ID SENSOR | 4 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 103151 | AXON OUTPOST - BATTERY & CHARGER ENCLOSURE - EXTENDED | 8 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20018 | AXON TASER - BATTERY PACK - TACTICAL | 9 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20018 | AXON TASER - BATTERY PACK - TACTICAL | 84 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20018 | AXON TASER - BATTERY PACK - TACTICAL | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 70033 | AXON - DOCK WALL MOUNT - BRACKET ASSY | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 71019 | AXON BODY - DOCK POWERCORD - NORTH AMERICA | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 74200 | AXON TASER - DOCK - SIX BAY PLUS CORE | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80087 | AXON TASER - TARGET - CONDUCTIVE PROFESSIONAL RUGGEDIZED | 2 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80090 | AXON TASER - TARGET FRAME - PROFESSIONAL 27.5 IN X 75 IN | 2 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100122 | AXON VR - HEADSET - BATTERY | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100126 | AXON VR - TACTICAL BAG | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100390 | AXON TASER 10 - HANDLE - YELLOW CLASS 3R | 16 | 2 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100394 | AXON TASER 10 - MAGAZINE - HALT TRAINING BLUE | 4 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100396 | AXON TASER 10 - MAGAZINE - INERT RED | 16 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100399 | AXON TASER 10 - CARTRIDGE - LIVE | 320 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 160 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100401 | AXON TASER 10 - CARTRIDGE - INERT | 160 | 1 | 12/01/2030 |

## Hardware

| Bundle | Item | Description | QTY | Shipping Location | Estimated Delivery Date |
|---|---|---|---|---|---|
| TASER 10 CERTIFICATION PRO PLAN | 100591 | AXON TASER - CLEANING KIT | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100616 | AXON TASER 10 - HOLSTER - BLACKHAWK - RH | 8 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100617 | AXON TASER 10 - HOLSTER - BLACKHAWK - LH | 8 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100623 | ENHANCED HOOK-AND-LOOP TRAINING (HALT) SUIT (V2) | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100748 | AXON VR - CONTROLLER - TASER 10 | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 100832 | AXON VR - CONTROLLER - HANDGUN VR19H | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101125 | AXON VR - HOLSTER - T10 BLACKHAWK GRAY - LH | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101294 | AXON VR - TABLET | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101299 | AXON VR - HOLSTER - T7 BLACKHAWK GRAY - RH | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101300 | AXON VR - TABLET CASE | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101455 | AXON TASER 10 - REPLACEMENT TOOL KIT - INTERPOSER BUCKET | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101456 | AXON TASER 10 - REPLACEMENT INTERPOSER BUCKET | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101751 | AXON VR - HEADSET - HTC FOCUS VISION | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101755 | AXON TASER 10 - MAGAZINE - LIVE DUTY BLACK V2 | 16 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 101757 | AXON TASER 10 - MAGAZINE - LIVE TRAINING PURPLE V2 | 16 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 102186 | AXON TASER 10 - COMMAND BOX | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 102389 | AXON VR - MULTI-USER ROOM MARKER | 2 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 20018 | AXON TASER - BATTERY PACK - TACTICAL | 16 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 20018 | AXON TASER - BATTERY PACK - TACTICAL | 2 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 70033 | AXON - DOCK WALL MOUNT - BRACKET ASSY | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 71019 | AXON BODY - DOCK POWERCORD - NORTH AMERICA | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 74200 | AXON TASER - DOCK - SIX BAY PLUS CORE | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 80087 | AXON TASER - TARGET - CONDUCTIVE PROFESSIONAL RUGGEDIZED | 1 | 1 | 12/01/2030 |
| TASER 10 CERTIFICATION PRO PLAN | 80090 | AXON TASER - TARGET FRAME - PROFESSIONAL 27.5 IN X 75 IN | 1 | 1 | 12/01/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 680 | 1 | 12/01/2031 |
| TASER 10 CERTIFICATION PRO PLAN | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 130 | 1 | 12/01/2031 |
| AXON AIR DFR PATROL PLAN | 102689 | AXON AIR - SKYDIO SAFE - X10 PATROL DFR HW KIT - REFRESH 2 | 1 | 1 | 12/01/2032 |
| AXON AIR R10 TEAM KIT BUNDLE | 102473 | AXON AIR - SKYDIO SAFE R10 TEAM HW KIT - REFRESH 2 | 1 | 1 | 12/01/2032 |
| Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 73689 | AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY | 2 | 1 | 12/01/2032 |
| Body Worn Camera TAP 10 Year Bundle | 73309 | AXON BODY - TAP REFRESH 1 - CAMERA | 16 | 1 | 12/01/2032 |
| Fleet 3 Advanced 10 Year | 72040 | AXON FLEET - TAP REFRESH 1 - 2 CAMERA KIT | 27 | 1 | 12/01/2032 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 670 | 1 | 12/01/2032 |
| OUTPOST TAP PLAN | 102144 | AXON OUTPOST - TAP REFRESH ONE - CAMERA | 10 | 1 | 12/01/2032 |
| OUTPOST TAP PLAN | 102810 | AXON OUTPOST - TAP REFRESH ONE - BATTERY ENCLOSURE EXTENDED | 10 | 1 | 12/01/2032 |
| TASER 10 CERTIFICATION PRO PLAN | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 130 | 1 | 12/01/2032 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102144 | AXON OUTPOST - TAP REFRESH ONE - CAMERA | 8 | 1 | 12/01/2032 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102810 | AXON OUTPOST - TAP REFRESH ONE - BATTERY ENCLOSURE EXTENDED | 8 | 1 | 12/01/2032 |
| Interview Room 2 Camera Standard | 50118 | AXON INTERVIEW - MIC - WIRED (STANDARD MIC) | 6 | 1 | 01/01/2033 |
| Interview Room 2 Camera Standard | 50220 | AXON INTERVIEW - POE SWITCH - 8 PORT | 3 | 1 | 01/01/2033 |
| Interview Room 2 Camera Standard | 50298 | AXON INTERVIEW - CAMERA - OVERT DOME | 6 | 1 | 01/01/2033 |
| Interview Room 2 Camera Standard | 50322 | AXON INTERVIEW - TOUCH PANEL PRO | 3 | 1 | 01/01/2033 |
| Interview Room 2 Camera Standard | 74056 | AXON INTERVIEW - TOUCH PANEL WALL MOUNT | 3 | 1 | 01/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100210 | AXON VR - TAP REFRESH 1 - TABLET | 4 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101009 | AXON VR - TAP REFRESH 1 - HANDGUN CONTROLLER | 4 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101012 | AXON VR - TAP REFRESH 1 - TASER CONTROLLER | 4 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102717 | AXON AIR - SKYDIO SAFE DFR PATROL HW KIT FOR OSP - REFRESH 1 | 1 | 1 | 06/01/2033 |

## Hardware

| Bundle | Item | Description | QTY | Shipping Location | Estimated Delivery Date |
|---|---|---|---|---|---|
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20373 | AXON VR - TAP REFRESH 1 - HEADSET | 4 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73309 | AXON BODY - TAP REFRESH 1 - CAMERA | 86 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73689 | AXON BODY - TAP REFRESH 1 - DOCK MULTI BAY | 11 | 1 | 06/01/2033 |
| TASER 10 CERTIFICATION PRO PLAN | 100210 | AXON VR - TAP REFRESH 1 - TABLET | 1 | 1 | 06/01/2033 |
| TASER 10 CERTIFICATION PRO PLAN | 101009 | AXON VR - TAP REFRESH 1 - HANDGUN CONTROLLER | 1 | 1 | 06/01/2033 |
| TASER 10 CERTIFICATION PRO PLAN | 101012 | AXON VR - TAP REFRESH 1 - TASER CONTROLLER | 1 | 1 | 06/01/2033 |
| TASER 10 CERTIFICATION PRO PLAN | 20373 | AXON VR - TAP REFRESH 1 - HEADSET | 1 | 1 | 06/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 670 | 1 | 12/01/2033 |
| TASER 10 CERTIFICATION PRO PLAN | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 130 | 1 | 12/01/2033 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 670 | 1 | 12/01/2034 |
| TASER 10 CERTIFICATION PRO PLAN | 100400 | AXON TASER 10 - CARTRIDGE - HALT | 130 | 1 | 12/01/2034 |
| AXON AIR DFR PATROL PLAN | 102692 | AXON AIR - SKYDIO SAFE - X10 PATROL DFR HW KIT - REFRESH 3 | 1 | 1 | 06/01/2035 |
| AXON AIR R10 TEAM KIT BUNDLE | 102477 | AXON AIR - SKYDIO SAFE R10 TEAM HW KIT - REFRESH 3 | 1 | 1 | 06/01/2035 |
| Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 73688 | AXON BODY - TAP REFRESH 2 - DOCK MULTI BAY | 2 | 1 | 06/01/2035 |
| Body Worn Camera TAP 10 Year Bundle | 73310 | AXON BODY - TAP REFRESH 2 - CAMERA | 16 | 1 | 06/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100211 | AXON VR - TAP REFRESH 2 - TABLET | 4 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101010 | AXON VR - TAP REFRESH 2 - HANDGUN CONTROLLER | 4 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101013 | AXON VR - TAP REFRESH 2 - TASER CONTROLLER | 4 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102144 | AXON OUTPOST - TAP REFRESH ONE - CAMERA | 8 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102713 | AXON AIR - SKYDIO SAFE DFR PATROL HW KIT FOR OSP - REFRESH 2 | 1 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102810 | AXON OUTPOST - TAP REFRESH ONE - BATTERY ENCLOSURE EXTENDED | 8 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20374 | AXON VR - TAP REFRESH 2 - HEADSET | 4 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73310 | AXON BODY - TAP REFRESH 2 - CAMERA | 86 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73688 | AXON BODY - TAP REFRESH 2 - DOCK MULTI BAY | 11 | 1 | 12/01/2035 |
| TASER 10 CERTIFICATION PRO PLAN | 100211 | AXON VR - TAP REFRESH 2 - TABLET | 1 | 1 | 12/01/2035 |
| TASER 10 CERTIFICATION PRO PLAN | 101010 | AXON VR - TAP REFRESH 2 - HANDGUN CONTROLLER | 1 | 1 | 12/01/2035 |
| TASER 10 CERTIFICATION PRO PLAN | 101013 | AXON VR - TAP REFRESH 2 - TASER CONTROLLER | 1 | 1 | 12/01/2035 |
| TASER 10 CERTIFICATION PRO PLAN | 20242 | AXON TASER - CERTIFICATION PROGRAM YEAR 6-10 HARDWARE | 16 | 1 | 12/01/2035 |
| TASER 10 CERTIFICATION PRO PLAN | 20374 | AXON VR - TAP REFRESH 2 - HEADSET | 1 | 1 | 12/01/2035 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20242 | AXON TASER - CERTIFICATION PROGRAM YEAR 6-10 HARDWARE | 84 | 1 | 06/01/2036 |
| TASER 10 CERTIFICATION PRO PLAN | 100212 | AXON VR - TAP REFRESH 3 - TABLET | 1 | 1 | 06/01/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 101011 | AXON VR - TAP REFRESH 3 - HANDGUN CONTROLLER | 1 | 1 | 06/01/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 101014 | AXON VR - TAP REFRESH 3 - TASER CONTROLLER | 1 | 1 | 06/01/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 20375 | AXON VR - TAP REFRESH 3 - HEADSET | 1 | 1 | 06/01/2037 |
| Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 73347 | AXON BODY - TAP REFRESH 3 - DOCK MULTI BAY | 2 | 1 | 12/01/2037 |
| Body Worn Camera TAP 10 Year Bundle | 73345 | AXON BODY - TAP REFRESH 3 - CAMERA | 16 | 1 | 12/01/2037 |
| Fleet 3 Advanced 10 Year | 100092 | AXON FLEET - TAP REFRESH 2 - 2 CAMERA KIT | 27 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100212 | AXON VR - TAP REFRESH 3 - TABLET | 4 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101011 | AXON VR - TAP REFRESH 3 - HANDGUN CONTROLLER | 4 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101014 | AXON VR - TAP REFRESH 3 - TASER CONTROLLER | 4 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102720 | AXON AIR - SKYDIO SAFE DFR PATROL HW KIT FOR OSP - REFRESH 3 | 1 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20375 | AXON VR - TAP REFRESH 3 - HEADSET | 4 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73345 | AXON BODY - TAP REFRESH 3 - CAMERA | 86 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73346 | AXON BODY - TAP REFRESH 4 - CAMERA | 86 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73347 | AXON BODY - TAP REFRESH 3 - DOCK MULTI BAY | 11 | 1 | 12/01/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73348 | AXON BODY - TAP REFRESH 4 - DOCK MULTI BAY | 11 | 1 | 12/01/2037 |

## Software

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|
| Pro License Bundle | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 369 | 01/01/2027 | 12/31/2027 |
| Pro License Bundle | 73746 | AXON EVIDENCE - ECOM LICENSE - PRO | 123 | 01/01/2027 | 12/31/2027 |
| A la Carte | 100165 | AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED | 100 | 01/01/2027 | 12/31/2027 |
| A la Carte | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 100 | 01/01/2027 | 12/31/2027 |
| A la Carte | 102610 | AXON COMMUNITY LINK | 100 | 01/01/2027 | 12/31/2027 |
| A la Carte | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 100 | 01/01/2027 | 12/31/2027 |
| A la Carte | 73686 | AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE) | 100 | 01/01/2027 | 12/31/2027 |
| A la Carte | 85760 | AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE | 100 | 01/01/2027 | 12/31/2027 |
| AXON AIR DFR PATROL PLAN | 102656 | AXON AIR - AXON EVIDENCE UNLIMITED DATA STORAGE PER DRONE | 1 | 01/01/2028 | 12/31/2037 |
| AXON AIR DFR PATROL PLAN | 102678 | AXON AIR - SKYDIO X10 PATROL DFR SUBSCRIPTION PLAN W/ DATA | 1 | 01/01/2028 | 12/31/2037 |
| AXON AIR R10 TEAM KIT BUNDLE | 102467 | AXON AIR - SKYDIO R10 SUBSCRIPTION PLAN | 1 | 01/01/2028 | 12/31/2037 |
| AXON AIR R10 TEAM KIT BUNDLE | 102656 | AXON AIR - AXON EVIDENCE UNLIMITED DATA STORAGE PER DRONE | 1 | 01/01/2028 | 12/31/2037 |
| Fleet 3 Advanced 10 Year | 80400 | AXON EVIDENCE - FLEET VEHICLE LICENSE | 27 | 01/01/2028 | 12/31/2037 |
| Fleet 3 Advanced 10 Year | 80401 | AXON FLEET 3 - ALPR LICENSE - 1 CAMERA | 27 | 01/01/2028 | 12/31/2037 |
| Fleet 3 Advanced 10 Year | 80402 | AXON FLEET - LICENSE - REAL-TIME LOCATION, ALERTS, & LIVESTREAM | 27 | 01/01/2028 | 12/31/2037 |
| Fleet 3 Advanced 10 Year | 80410 | AXON EVIDENCE - STORAGE - FLEET 1 CAMERA UNLIMITED | 54 | 01/01/2028 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50037 | AXON INTERVIEW - CLIENT SOFTWARE - PER TOUCH PANEL-PC | 3 | 01/01/2028 | 12/31/2032 |
| Interview Room 2 Camera Standard | 50039 | AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL | 3 | 01/01/2028 | 12/31/2032 |
| Interview Room 2 Camera Standard | 50041 | AXON INTERVIEW - STREAMING SERVER LICENSE - PER SERVER | 2 | 01/01/2028 | 12/31/2032 |
| Interview Room 2 Camera Standard | 50043 | AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER | 2 | 01/01/2028 | 12/31/2032 |
| Interview Room 2 Camera Standard | 50045 | AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED | 6 | 01/01/2028 | 12/31/2032 |
| Interview Room 2 Camera Standard | 73840 | AXON EVIDENCE - ECOM LICENSE - BASIC | 1 | 01/01/2028 | 12/31/2032 |
| OUTPOST TAP PLAN | 102142 | AXON VEHICLE INTELLIGENCE - ALPR LICENSE | 10 | 01/01/2028 | 12/31/2037 |
| Pro License Bundle | 73683 | AXON EVIDENCE - STORAGE - 10GB A LA CARTE | 117 | 01/01/2028 | 12/31/2037 |
| Pro License Bundle | 73746 | AXON EVIDENCE - ECOM LICENSE - PRO | 39 | 01/01/2028 | 12/31/2037 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 100165 | AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102142 | AXON VEHICLE INTELLIGENCE - ALPR LICENSE | 8 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102271 | AUROR - RETAIL CRIME HUB | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102610 | AXON COMMUNITY LINK | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102642 | AXON FUSUS - CCTV AI STREAMS | 150 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73447 | AXON BODY - LICENSE - FUSUS LIVESTREAM | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73638 | AXON STANDARDS - LICENSE | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73682 | AXON EVIDENCE - AUTO TAGGING LICENSE | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73686 | AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE) | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73739 | AXON PERFORMANCE - LICENSE | 84 | 01/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 73746 | AXON EVIDENCE - ECOM LICENSE - PRO | 84 | 01/01/2028 | 12/31/2030 |
| A la Carte | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | 01/01/2028 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100165 | AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101180 | AXON TASER - DATA SCIENCE PROGRAM | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102142 | AXON VEHICLE INTELLIGENCE - ALPR LICENSE | 8 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102205 | AXON DEDRONE - DEDRONETRACKER.AI RF SOFTWARE HOSTED | 4 | 01/01/2031 | 12/31/2037 |

## Software

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102271 | AUROR - RETAIL CRIME HUB | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102610 | AXON COMMUNITY LINK | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102642 | AXON FUSUS - CCTV AI STREAMS | 150 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102656 | AXON AIR - AXON EVIDENCE UNLIMITED DATA STORAGE PER DRONE | 1 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102694 | AXON AIR - SKYDIO X10 DFR PATROL SUB PLAN W/ DATA FOR OSP | 1 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20248 | AXON TASER - EVIDENCE.COM LICENSE | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20248 | AXON TASER - EVIDENCE.COM LICENSE | 1 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 20370 | AXON VR - USER ACCESS - FULL VR | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73447 | AXON BODY - LICENSE - FUSUS LIVESTREAM | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73638 | AXON STANDARDS - LICENSE | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73682 | AXON EVIDENCE - AUTO TAGGING LICENSE | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73686 | AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE) | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73739 | AXON PERFORMANCE - LICENSE | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 73746 | AXON EVIDENCE - ECOM LICENSE - PRO | 84 | 01/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 101180 | AXON TASER - DATA SCIENCE PROGRAM | 16 | 01/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 20248 | AXON TASER - EVIDENCE.COM LICENSE | 16 | 01/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 20248 | AXON TASER - EVIDENCE.COM LICENSE | 1 | 01/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 20370 | AXON VR - USER ACCESS - FULL VR | 16 | 01/01/2031 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50037 | AXON INTERVIEW - CLIENT SOFTWARE - PER TOUCH PANEL-PC | 3 | 01/01/2033 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50039 | AXON INTERVIEW - CLIENT SOFTWARE - MAINT. PER TOUCH PANEL | 3 | 01/01/2033 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50041 | AXON INTERVIEW - STREAMING SERVER LICENSE - PER SERVER | 2 | 01/01/2033 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50043 | AXON INTERVIEW - STREAMING SERVER MAINTENANCE - PER SERVER | 2 | 01/01/2033 | 12/31/2037 |
| Interview Room 2 Camera Standard | 50045 | AXON EVIDENCE - STORAGE - INTERVIEW ROOM UNLIMITED | 6 | 01/01/2033 | 12/31/2037 |
| Interview Room 2 Camera Standard | 73840 | AXON EVIDENCE - ECOM LICENSE - BASIC | 1 | 01/01/2033 | 12/31/2037 |

## Services

| Bundle | Item | Description | QTY |
|---|---|---|---|
| AXON AIR DFR PATROL PLAN | 102526 | PSO 1-Day Onsite | 1 |
| AXON AIR DFR PATROL PLAN | 102667 | AXON AIR - SKYDIO X10 PATROL DFR SERVICES - PREMIUM SOLUTION | 1 |
| AXON AIR R10 TEAM KIT BUNDLE | 12021 | AXON AIR - PROFESSIONAL IMPLEMENTATION | 1 |
| Fleet 3 Advanced 10 Year | 73391 | AXON FLEET 3 - DEPLOYMENT PER VEHICLE - NOT OVERSIZED | 27 |
| Fleet 3 Advanced 10 Year | 73392 | AXON FLEET 3 - INSTALLATION - UPGRADE (PER VEHICLE) | 27 |
| Interview Room 2 Camera Standard | 85170 | AXON INTERVIEW - INSTALLATION - STANDARD (PER ROOM) | 3 |
| Interview Room 2 Camera Standard | 85170 | AXON INTERVIEW - INSTALLATION - STANDARD (PER ROOM) | 3 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100751 | AXON TASER 10 - REPLACEMENT ACCESS PROGRAM - DUTY CARTRIDGE | 84 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101184 | AXON INVESTIGATE - TRAINING - OPERATOR AND EXAMINER | 5 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101193 | AXON TASER - ON DEMAND CERTIFICATION | 84 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102136 | AXON OUTPOST - STANDARD INSTALLATION | 8 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102143 | AXON OUTPOST - UPGRADE INSTALLATION | 8 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102714 | AXON AIR - SKYDIO X10 DFR PATROL SRVCS - PREM SOL FOR OSP | 1 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 11642 | AXON INVESTIGATE - THIRD PARTY VIDEO SUPPORT | 84 |
| OUTPOST TAP PLAN | 102136 | AXON OUTPOST - STANDARD INSTALLATION | 10 |
| OUTPOST TAP PLAN | 102143 | AXON OUTPOST - UPGRADE INSTALLATION | 10 |
| TASER 10 CERTIFICATION PRO PLAN | 100751 | AXON TASER 10 - REPLACEMENT ACCESS PROGRAM - DUTY CARTRIDGE | 16 |

## Services

| Bundle | Item | Description | QTY |
|---|---|---|---|
| TASER 10 CERTIFICATION PRO PLAN | 101193 | AXON TASER - ON DEMAND CERTIFICATION | 16 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 101184 | AXON INVESTIGATE - TRAINING - OPERATOR AND EXAMINER | 5 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102136 | AXON OUTPOST - STANDARD INSTALLATION | 8 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102143 | AXON OUTPOST - UPGRADE INSTALLATION | 8 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102529 | AXON FUSUS - PSO - IMPLEMENTATION - ALL | 1 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 11642 | AXON INVESTIGATE - THIRD PARTY VIDEO SUPPORT | 84 |
| A la Carte | 102524 | PSO 1-Day Add-on Onsite | 1 |
| A la Carte | 102526 | PSO 1-Day Onsite | 1 |
| A la Carte | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 |

## Warranties

| Bundle | Item | Description | QTY | Estimated Start Date | Estimated End Date |
|---|---|---|---|---|---|
| Interview Room 2 Camera Standard | 101648 | AXON INTERVIEW - EXT WARRANTY - 5 YEARS | 3 | | |
| Interview Room 2 Camera Standard | 101648 | AXON INTERVIEW - EXT WARRANTY - 5 YEARS | 3 | | |
| Fleet 3 Advanced 10 Year | 80379 | AXON SIGNAL - EXT WARRANTY - SIGNAL UNIT | 27 | 12/01/2028 | 12/31/2037 |
| Fleet 3 Advanced 10 Year | 80495 | AXON FLEET 3 - EXT WARRANTY - 2 CAMERA KIT | 27 | 12/01/2028 | 12/31/2037 |
| OUTPOST TAP PLAN | 102135 | AXON OUTPOST - EXT WARRANTY - CAMERA | 10 | 12/01/2028 | 12/31/2037 |
| OUTPOST TAP PLAN | 102137 | AXON OUTPOST - MAINTENANCE | 10 | 12/01/2028 | 12/31/2037 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 101686 | AXON SIGNAL - EXT WARRANTY - SIGNAL SENSOR | 84 | 12/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102135 | AXON OUTPOST - EXT WARRANTY - CAMERA | 8 | 12/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 102137 | AXON OUTPOST - MAINTENANCE | 8 | 12/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 80464 | AXON BODY - TAP WARRANTY - CAMERA | 86 | 12/01/2028 | 12/31/2030 |
| UNLIMITED PREMIUM ISLE WITH VR PLAN | 80465 | AXON BODY - TAP WARRANTY - MULTI BAY DOCK | 11 | 12/01/2028 | 12/31/2030 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101686 | AXON SIGNAL - EXT WARRANTY - SIGNAL SENSOR | 84 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80464 | AXON BODY - TAP WARRANTY - CAMERA | 86 | 01/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80465 | AXON BODY - TAP WARRANTY - MULTI BAY DOCK | 11 | 01/01/2031 | 12/31/2037 |
| Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 80465 | AXON BODY - TAP WARRANTY - MULTI BAY DOCK | 2 | 06/01/2031 | 12/31/2037 |
| Body Worn Camera TAP 10 Year Bundle | 80464 | AXON BODY - TAP WARRANTY - CAMERA | 16 | 06/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100197 | AXON VR - EXT WARRANTY - HEADSET | 4 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100213 | AXON VR - EXT WARRANTY - TABLET | 4 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100704 | AXON TASER 10 - EXT WARRANTY - HANDLE | 84 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 100704 | AXON TASER 10 - EXT WARRANTY - HANDLE | 2 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101007 | AXON VR - EXT WARRANTY - TASER CONTROLLER | 4 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 101008 | AXON VR - EXT WARRANTY - HANDGUN CONTROLLER | 4 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102135 | AXON OUTPOST - EXT WARRANTY - CAMERA | 8 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 102137 | AXON OUTPOST - MAINTENANCE | 8 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80374 | AXON TASER - EXT WARRANTY - BATTERY PACK T7/T10 | 84 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80374 | AXON TASER - EXT WARRANTY - BATTERY PACK T7/T10 | 9 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80374 | AXON TASER - EXT WARRANTY - BATTERY PACK T7/T10 | 2 | 12/01/2031 | 12/31/2037 |
| OFFICER SAFETY PLAN T10 ISLE PREMIUM | 80396 | AXON TASER - EXT WARRANTY - DOCK SIX BAY T7/T10 | 2 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 100197 | AXON VR - EXT WARRANTY - HEADSET | 1 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 100213 | AXON VR - EXT WARRANTY - TABLET | 1 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 100704 | AXON TASER 10 - EXT WARRANTY - HANDLE | 16 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 101007 | AXON VR - EXT WARRANTY - TASER CONTROLLER | 1 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 101008 | AXON VR - EXT WARRANTY - HANDGUN CONTROLLER | 1 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 80374 | AXON TASER - EXT WARRANTY - BATTERY PACK T7/T10 | 2 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 80374 | AXON TASER - EXT WARRANTY - BATTERY PACK T7/T10 | 16 | 12/01/2031 | 12/31/2037 |
| TASER 10 CERTIFICATION PRO PLAN | 80396 | AXON TASER - EXT WARRANTY - DOCK SIX BAY T7/T10 | 1 | 12/01/2031 | 12/31/2037 |

## Shipping Locations

| Location Number | Street | City | State | Zip | Country |
|---|---|---|---|---|---|
| 1 | 3400 Plymouth Blvd | Minneapolis | MN | 55447-1448 | USA |
| 2 | 3400 Plymouth Blvd | Minneapolis | MN | 55447-1448 | USA |

## Payment Details

### Dec 2026

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 1 - DEMs Only | 100165 | AXON EVIDENCE - STORAGE - THIRD PARTY UNLIMITED | 100 | $9,060.00 | $0.00 | $9,060.00 |
| Annual Payment 1 - DEMs Only | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 100 | $19,500.00 | $0.00 | $19,500.00 |
| Annual Payment 1 - DEMs Only | 102524 | PSO 1-Day Add-on Onsite | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 1 - DEMs Only | 102526 | PSO 1-Day Onsite | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 1 - DEMs Only | 102610 | AXON COMMUNITY LINK | 100 | $4,500.00 | $0.00 | $4,500.00 |
| Annual Payment 1 - DEMs Only | 73478 | AXON EVIDENCE - REDACTION ASSISTANT USER LICENSE | 100 | $3,000.00 | $0.00 | $3,000.00 |
| Annual Payment 1 - DEMs Only | 73686 | AXON EVIDENCE - STORAGE - UNLIMITED (AXON DEVICE) | 100 | $9,000.00 | $0.00 | $9,000.00 |
| Annual Payment 1 - DEMs Only | 85760 | AXON AUTO-TRANSCRIBE - UNLIMITED SERVICE | 100 | $7,500.00 | $0.00 | $7,500.00 |
| Annual Payment 1 - DEMs Only | ProLicense | Pro License Bundle | 123 | $16,605.00 | $0.00 | $16,605.00 |
| **Total** | | | | **$69,165.00** | **$0.00** | **$69,165.00** |

### Dec 2027

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 2 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.46 | $0.00 | $51,603.46 |
| Annual Payment 2 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 2 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 2 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 2 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 2 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 2 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 2 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 2 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 2 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 2 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 2 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.34** | **$0.00** | **$522,434.34** |

### Dec 2028

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 3 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 3 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 3 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 3 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |

## Dec 2028

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 3 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 3 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 3 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 3 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 3 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 3 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 3 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 3 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2029

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 4 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 4 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 4 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 4 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 4 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 4 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 4 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 4 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 4 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 4 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 4 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 4 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2030

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 5 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 5 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 5 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 5 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 5 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 5 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 5 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 5 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 5 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |

## Dec 2030

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 5 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 5 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 5 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2031

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 6 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 6 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 6 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 6 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 6 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 6 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 6 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 6 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 6 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 6 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 6 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 6 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2032

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 7 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 7 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 7 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 7 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 7 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 7 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 7 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 7 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 7 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 7 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 7 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 7 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2033

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 8 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |

## Dec 2033

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 8 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 8 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 8 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 8 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 8 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 8 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 8 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 8 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 8 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 8 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 8 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2034

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 9 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.50 | $0.00 | $51,603.50 |
| Annual Payment 9 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.92 | $0.00 | $7,945.92 |
| Annual Payment 9 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 9 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 9 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 9 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 9 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 9 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 9 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 9 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 9 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 9 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2035

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 10 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.48 | $0.00 | $51,603.48 |
| Annual Payment 10 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.94 | $0.00 | $7,945.94 |
| Annual Payment 10 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 10 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 10 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 10 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 10 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 10 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |

## Dec 2035

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 10 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 10 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 10 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 10 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

## Dec 2036

| Invoice Plan | Item | Description | Qty | Subtotal | Tax | Total |
|---|---|---|---|---|---|---|
| Annual Payment 11 | 101283 | AXON RECORDS - DRAFT ONE - AI-ASSISTED REPORT WRITING | 84 | $51,603.48 | $0.00 | $51,603.48 |
| Annual Payment 11 | 73896 | AXON STANDARDS - IMPLEMENTATION SERVICE | 1 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | A00031 | AXON AIR R10 TEAM KIT BUNDLE | 1 | $7,945.94 | $0.00 | $7,945.94 |
| Annual Payment 11 | A00046 | AXON AIR DFR PATROL PLAN | 1 | $17,266.72 | $0.00 | $17,266.72 |
| Annual Payment 11 | B00076 | OUTPOST TAP PLAN | 10 | $25,437.12 | $0.00 | $25,437.12 |
| Annual Payment 11 | B00101 | UNLIMITED PREMIUM ISLE WITH VR PLAN | 84 | $83,383.49 | $0.00 | $83,383.49 |
| Annual Payment 11 | BWCamMBDTAP10Year | Body Worn Camera Multi-Bay Dock TAP 10 Year Bundle | 2 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | BWCamTAP10Yr | Body Worn Camera TAP 10 Year Bundle | 16 | $1,308.94 | $0.00 | $1,308.94 |
| Annual Payment 11 | C00031 | TASER 10 CERTIFICATION PRO PLAN | 16 | $12,351.40 | $0.00 | $12,351.40 |
| Annual Payment 11 | Fleet3A10Yr | Fleet 3 Advanced 10 Year | 27 | $65,046.25 | $0.00 | $65,046.25 |
| Annual Payment 11 | H00001 | AB4 Camera Bundle | 100 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | H00002 | AB4 Multi Bay Dock Bundle | 13 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | H00003 | AB4 1-Bay Dock Bundle | 8 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | IR2CA | Interview Room 2 Camera Standard | 3 | $0.00 | $0.00 | $0.00 |
| Annual Payment 11 | IR2CA | Interview Room 2 Camera Standard | 3 | $8,573.04 | $0.00 | $8,573.04 |
| Annual Payment 11 | M00055 | OFFICER SAFETY PLAN T10 ISLE PREMIUM | 84 | $229,289.17 | $0.00 | $229,289.17 |
| Annual Payment 11 | ProLicense | Pro License Bundle | 39 | $20,228.83 | $0.00 | $20,228.83 |
| **Total** | | | | **$522,434.38** | **$0.00** | **$522,434.38** |

**Non-Binding Budgetary Estimate**

This Rough Order of Magnitude estimate is being provided for budgetary and planning purposes only. It is non-binding and is not considered a contractable offer for sale of Axon goods or services.

**Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.**



# Plymouth Police Department

## Axon Equipment Proposal

Minnesota

### EXECUTIVE SUMMARY

**PROGRAM LENGTH**
**11 Years**
132 Months

**TOTAL INVESTMENT**
$5,293,508.76
Total Contract Value

**QUOTE NUMBER**
Q-789773-46190BJ
Reference ID

**ISSUED DATE**
June 18, 2026
Expires: Oct 31, 2026

**CONTRACT START DATE**
**January 1, 2027**

# Why Choose Axon

## Vendor Comparison

V1 V2 V3 V4 V5 V6 V7+

**7+ VENDORS**

Multiple contracts • Separate training • Fragmented support

VS

**1 AXON**

One contract • Unified platform • Integrated ecosystem

Simplified procurement | Unified training | Seamless integration | Single support contact

## Trusted At Scale

EVIDENCE.COM USERS

**1,000,000+**

More than 1 million users trust Evidence.com for their evidence management needs

EXPERIENCE

**30+ years**

Protecting life since 1993 with proven reliability

SUPPORT

**24/7 + CSM**

Dedicated Customer Success Manager included

SERVICES TEAM

**Well-trained pros**

Available for on-site visits & implementation

MANUFACTURING

**Arizona, USA**

Quality and supply chain assurance

ROADMAP

**Customer-driven**

Built on direct agency feedback & needs

# Program Overview



**PHASED DEPLOYMENT STRATEGY**

- **Year 1 (2027): Digital Evidence Management (DEMs) Implementation Only**
- **Year 2 (2028): Hardware Deployment (Body Cams, Fleet, Drones, VR)**
- **Year 4 (2030): TASER 10 Deployment**

## Technology Ecosystem



Axon Body 4

100 Units · Bi-directional Comms



TASER 10

100 Units · 45ft Range



Fleet 3 Advanced

27 Vehicles · ALPR & Video





Air DFR, VR & Outpost

2 Patrol Led DFR · 18 Outpost LPR

Draft One · Fusus RTCC · Auto-Transcribe · Evidence.com

## Strategic Outcomes

1. **Officer Safety**
   Enhanced protection through de-escalation tools (TASER 10) and situational awareness via live-streaming cameras.

2. **Evidence Integrity**
   Seamless, secure capture from body, car, and drone directly to the cloud, ensuring chain of custody for court.

3. **Operational Efficiency**
   AI-powered reporting (Draft One) drastically reduces paperwork time, keeping officers in the field.

4. **Comprehensive Coverage**
   A unified view of the city combining fixed cameras, mobile video, and DFR for rapid response to any incident.

# Hardware Overview

PLYMOUTH PD

## HARDWARE DEPLOYMENT (EXCEPT TASERS): YEAR 2 (2028)

## TASER 10 DEPLOYMENT: YEAR 4 (2030) - REPLACEMENT TIMELINE

100 UNITS

13 DOCKS



### Axon Body 4

- Bi-directional communications
- RapidLock mounts included
- Wall mount kits & power cords
- POV accessory compatible

100 HANDLES



### TASER 10

- 45ft range with 10 probes
- Duty & Training cartridges included
- Tactical battery packs
- Holsters & magazines included

27 VEHICLES



### Fleet 3 Advanced

- Dual-view (Front/Interior)
- Integrated ALPR capability
- Cradlepoint R980 + Antenna
- Axon Signal vehicle activation

2 DFR



### Axon Air DFR

- Skydio X10 Patrol Kit
- Controllers & hard cases
- Unlimited data plan included

4 HEADSETS



### VR Training

- HTC Focus Vision headsets
- TASER 10 & Handgun controllers
- Training tablets & cases
- Community engagement scenarios

# Software & Licensing



## CORE PLATFORM & AI SUITE

### Evidence.com Pro

100 Licenses

- **Unlimited Storage:** Store all Axon device data (Body 4, Fleet 3, Drone) without caps.
- **Chain of Custody:** Secure, CJIS-compliant evidence management.
- **Redaction Assistant:** Automated blurring of faces and screens.

### AI Components

Included

- **Draft One:** AI-assisted report writing generated directly from body cam audio.
- **Auto-Transcribe Unlimited:** Instant transcripts for all video evidence.
- **Smart Redaction:** Advanced AI blurring for faster public records release.

## REAL-TIME OPS & TOOLS

### Real-Time Crime Center (RTCC)

- **Fusus Platform:** Unifies public/private video feeds into a single pane of glass.
- **Fleet 3 ALPR:** Automated License Plate Recognition integrated with NCIC and BCA hotlist.
- **Live Streaming:** View real-time feeds from Body 4, Fleet 3, and Drones.

Dedrone Tracker
Airspace security & drone detection

Auror Hub
Retail crime intelligence network

Community Link
Digital evidence submission portal

Axon Performance
Officer metrics & compliance dashboard

FULL OFFICER SAFETY PLAN PREMIUM
All-inclusive software package for maximum capability.

# Financial Overview — 11-Year Investment

Total Contract Value (11 Years)
$5,293,508.76

Initial Payment
$69,165
Due Jan 2027

## Payment Structure Overview

Two-phase deployment model with fixed annual payments

**PHASE 1**
**Year 1 (2027)**
$69,165
DEMs Only

**PHASE 2**
**Years 2-11**
$522,434.38/yr
Full Deployment

**INVESTMENT BREAKDOWN** **$5,293,508.76**

| | | |
|---|---|---|
| Year 1 | | $69,165 |
| Years 2-11 (×10) | $522,434.38 × 10 yrs | $5,224,343.80 |

Price Locked 11 Years | Inflation Protection | Hardware Refreshes | Software Updates | Warranty Coverage

## Payment Structure Details

Quote: Q-789773-46190BJ

- **Term Length:** 132 Months (11 Years)
- **Start Date:** Jan 01, 2027
- **Payment Terms:** Net 30

**Annual Breakdown (Estimated)**

| | |
|---|---|
| **Year 1 (2027)** - DEMs Implementation | $69,165 |
| **Year 2 (2028)** - Full Hardware Deployment | $522,434.38 |
| **Year 3 (2029)** | $522,434.38 |
| **Year 4 (2030)** | $522,434.38 |
| **Year 5 (2031)** | $522,434.38 |
| *Years 6-11 (Per Year)* | $522,434.38 |
| **Total Contract Value** | $5,293,508.76 |

## What's Included

- **Hardware:**100 Body 4, 100 TASER 10, 27 Fleet 3, 2 Patrol Led DFR, Docks & Mounts
- **Software:** Evidence.com Pro, Draft One, Fusus RTCC, ALPR, Auto-Transcribe
- **Services:** Full Installation, Professional Services, Training, VR Certification
- **Warranties:** Extended coverage on all core hardware for full term

# Financial Impact — The Cost of Waiting



## Investment Comparison

**OPTION A** **Sign Agreement in 2026, Implement in 2027**

Locks in current pricing for 2027 deployment

$5,293,508.76

BEST VALUE SECURED

**OPTION B** **Sign & Implement in 2027**

Subject to annual price adjustments if signed next year

$5,822,859.64

PRICE INCREASE APPLIED

KEY COST DRIVERS

- Standard Annual Inflation Adjustment (~10%)
- Lost Opportunity Cost (1 Year of Safety Benefits)
- Re-appropriation of Budget Funds Required

FINANCIAL IMPACT

### Total Cost of Waiting

Additional taxpayer investment required for the exact same scope

# +$529,351

WHAT THIS $529K COULD FUND INSTEAD:

- Approx. 4 Fully Equipped Patrol Vehicles
- Additional Training & Community Programs

**ACT BEFORE QUOTE EXPIRATION**

# Renewal Cost Risk — 5-Year vs 11-Year Agreement



## 11-YEAR AGREEMENT

TOTAL FIXED COST

$5,293,508.76

PRICE LOCKED FOR 11 YEARS

**+$1,636,659**

MORE OVER 11 YEARS VS 11-YEAR FIXED

## 5-YEAR CONTRACT + RENEWAL

| | |
|---|---|
| Base 5-Year Contract | $2,500,000 |
| ASER 10 Addition | $400,000 |
| Years 6-10 | $3,525,000 |

*(includes $400k TASER upgrade + renewal)*

**Estimated Total** **$6,425,000**

SUBJECT TO FUTURE PRICE INCREASES

**Inflation & Pricing**
Avoid annual 4-5% hardware and software escalations.

**Re-procurement**
Eliminate time and cost of a second RFP process in 5 years.

**Change Orders**
Protect against unforeseen scope creep and budget requests.

**Re-implementation**
Prevent potential data migration or setup costs.

**11-YEAR TERM SAVES OVER $1.6M VS 5-YEAR APPROACH**

# Deployment Timeline



## KEY MILESTONES

AUGUST - DEC 2026
**DEMs Trial Period**
Trial for Digital Evidence Management

**OCT 31, 2026**
**Quote Expiration**

2027
**Year 1: DEMs Implementation**
Digital Evidence Management deployment

2028
**Year 2: Hardware Deployment**
100 Body 4 • 27 Fleet 3 · 2 Patrol Leader DFR (No TASERs)

2030
**Year 4: TASER 10 Deployment**
100 TASER 10 handles

## PROGRAM PHASES

**PHASE 1** **Trial & Approval**

August-Dec 2026: EMs trial period to evaluate system capabilities. Council approval and legal review of Quote **Q-789773-**46190 **BJ** must be completed prior to October 31, 2026 expiration date to lock in pricing for the 11-year agreement.

**PHASE 2** **DEMs Implementation (Year 1)**

**2027 Focus:** Deploy Digital Evidence Management systems only. Establish Evidence.com infrastructure, configure cloud storage with 100 licenses, train staff on digital evidence workflows, and prepare foundation for Year 2 hardware integration.

**PHASE 3** **Hardware Activation & Training (Year 2)**

**2028 Deployment:** Hardware rollout of 100 Body 4 cameras, 27 Fleet 3 systems, 2 Patrol Leader DFR, VR training equipment. PSO Implementation, VR Instructor Certification, Fusus RTCC configuration. **TASER 10s deploy in Year 4 (2030).**

**PHASE 4** **Technology Refreshes**

- ✓ Guaranteed hardware upgrades when newer models exist
- BWC: Refresh every 2.5 years
- Fleet: Refresh every 5 years
- TASER: Training + live cartridges for 11 years; handle refresh at Year 6

# Phased Capability Rollout



## DEMs Trial & Year 1

**MARCH 2026 - DECEMBER 2027**

- All Users Access to Evidence.com
- Redaction Assistant
- Draft One
- Transcription
- 3rd Party Video Support
- Community Request
- Unlimited Storage

## Year 2 Full Deployment

**2028 LAUNCH**

- All Users Access to Evidence.com
- Redaction Assistant
- Draft One
- Transcription
- 3rd Party Video Support
- Community Request
- Unlimited Storage

**+ NEW HARDWARE & CAPABILITIES ADDED**

- + Fleet 3
- + BWC
- + Patrol DFR
- + Interview Rooms
- + Full VR Training
- + Dedrone
- + Auror Retail Crime Hub
- + Performance
- + Auto-Tagging

# Support, Services & Training



## PROFESSIONAL IMPLEMENTATION

Full Fleet Installation
Complete professional installation services for all 15 Fleet 3 Advanced vehicles, ensuring seamless integration.

Expert Training
Includes PSO 1-Day Onsite Training and specialized VR Instructor Certification to maximize adoption.

RTCC Implementation
Dedicated Axon Fusus implementation and Channel Services to configure your Real-Time Crime Center.

Comprehensive Support
End-to-end deployment assistance to manage timelines, hardware delivery, and software activation.

## LONG-TERM PROTECTION

**24/7 Technical Support**
Round-the-clock access to Axon technical experts for immediate issue resolution.

**Customer Success Manager (CSM)**
A dedicated partner to guide strategy, optimize usage, and ensure program success.

**Extended Hardware Warranties**
Full coverage for TASER 10 handles, Signal units, and Fleet 3 kits for the contract duration.

**Technology Assurance Plan (TAP)**
Future-proofing with TAP refresh coverage for Axon Body 4 cameras and docks.

**Outpost Vandalism Protection**
Specialized warranty coverage protecting fixed-site cameras against vandalism and accidents.

Turnkey Deployment: From Install to Refresh, We Have You Covered

# Next Steps — Action Items



## PHASE 1: APPROVALS

### 1 Trial for DEMs Only

Initiate trial period for Digital Evidence Management system from March through end of year to evaluate functionality and workflows.

PD LEADERSHIP | MARCH - EOY

### 2 Confirm Quantities

Finalize delivery locations and verify equipment counts: 100 Body 4 Cameras, 100 TASER 10 Handles, 27 Fleet 3 Vehicles . Confirm phased deployment schedule.

PD LEADERSHIP

### 3 Legal Review of MSPA

Submit Master Services & Purchasing Agreement for legal review to ensure terms align with city requirements.

LEGAL DEPT | BEFORE OCT 2026

### 4 Approve Quote

Sign and return Quote Q-789773-46190BJ o lock in pricing and secure the 11-year term.

CHIEF / COUNCIL | EXP: 10/31/2026

## PHASE 2: DEPLOYMENT

### 5 Schedule Implementation

Coordinate with Axon Professional Services to lock in installation and training dates. Year 1 (2027): DEMs Implementation. Year 2 (2028): Hardware Deployment (except TASERs). Year 4 (2030): TASER 10 Deployment.

PROJECT MANAGER | 2027-2030

### 6 Configuration Workshops

Assign project leads to begin technical planning for Fusus RTCC integration, Evidence.com setup, and DFR workflows.

IT / ADMIN

### Goal: Jan 1, 2027 Contract Start

Phased deployment over 4 years

| OCT 2026 | 2027 | 2028 | 2030 | JAN 2027 |
|---|---|---|---|---|
| Sign Quote | DEMs | Hardware | TASERs | Contract Start |

# Video Resources — Click to Watch



YouTube 5:08

### DFR in Action: OKC PD Real-Time Response

See how Oklahoma City PD uses Axon Air (DFR) and Fusus to provide immediate aerial support and situational awareness to officers on the ground.

Watch Video

YouTube 2:01

### NASCAR Enhances Event Security

Discover how Dedrone by Axon detects, identifies, and locates unauthorized drone threats to protect large-scale public events and venues.

Watch Video

YouTube 6:06

### The Axon Ecosystem in Real-Time

A comprehensive demo showing Body 4, Fleet 3, Fusus, DFR, TASER 10, Dedrone, and Draft One working together in a live scenario.

Watch Video

Facebook Watch

### Body Cam: Officers Save Life with TASER 10

Real-world body camera footage demonstrating the effective range and de-escalation capabilities of the TASER 10 energy weapon.

Watch Video

*Note: Links will open in a new browser window. Internet connection required.*

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-161

### RESOLUTION APPROVING A CONTRACT WITH AXON ENTERPRISES FOR THE AXON UNIFIED TECHNOLOGY PLATFORM

WHEREAS, the police department relies on various technology platforms to perform a variety of critical public safety tasks; and

WHEREAS, current technology platforms are made up of multiple disparate systems and stand alone systems that results in maintenance, training, support and hardware lifecycles; and

WHEREAS, the department identified a solution to provide a single, unified platform to successfully eliminate multiple redundant platforms; and

WHEREAS, the Axon Unified Technology Platform will provide an integrated suite of tools that operate within a single environment, creating efficiencies in work flow.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA that the resolution approving a contract with Axon Enterprises is approved.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 6.12**

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**To:** Dave Callister, City Manager

**Prepared by:** Kip Berglund, Senior Planner

**Reviewed by:** Lori Sommers, Planning Manager
Grant Fernelius, CED Director

**Item:** **Approve zoning ordinance text amendment requests adding a definition of brewery with accessory taproom to the rules and definitions section, and allowing outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district (Hopscraft Brewing, LLC - 2026033)**

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## 1. Action Requested:

Adopt resolution for findings of fact for a zoning ordinance text amendment, ordinance amending Chapter 21 to add a definition of brewery with accessory taproom in Section 21005 - rules and definitions, and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in Section 21565 - I-2, general industrial zoning district, as recommended by the Planning Commission, and resolution approving summary publication.

All items require a 4/7 vote for approval. However, the resolution approving summary publication of the ordinance requires a 6/7 vote for approval.

## 2. Background:

On June 17, 2026, the Planning Commission conducted a public hearing on this matter and subsequently voted unanimously to recommend approval of the request. Other than the applicant, there was nobody from the public that spoke about the item.

The applicant stated that allowing seasonal outdoor activities, beyond the currently limited options, would offer customers the opportunity to enjoy activities like live music and entertainment, or game nights, already offered as part of the regular business operations, in an alternative setting, under a tent, in an outdoor environment.

The Planning Commission discussed the proposed amendments and asked for clarification on whether the proposed addition of outdoor events applied to all I-2 properties or only to I-2 properties with breweries or distilleries with accessory taprooms. Staff confirmed that the change would only apply to I-2 properties with breweries or distilleries with accessory taprooms. The Planning Commission supported the request as a way for breweries or distilleries with accessory taprooms to provide outdoor experiences that are generally associated with those types of businesses to their customers.

## 3. Budget Impact:

Not applicable.

## 4. Attachments:

1. Planning Commission minutes
2. Planning report
3. Section 21565 - I-2 General Industrial
4. Applicants narrative
5. Potential tent layout plans
6. City Council Ordinance 2026-07
7. City Council Resolution 2026-162
8. City Council Resolution 2026-163

# Proposed Minutes
# Planning Commission Meeting
# June 17, 2026

Chair Boo called a Meeting of the Plymouth Planning Commission to order at 7:00 p.m. in the Council Chambers of City Hall, 3400 Plymouth Boulevard, on June 17, 2026.

COMMISSIONERS PRESENT: Chair Michael Boo, Marc Anderson, Julie Olson, Greg Hansen, and Josh Fowler

COMMISSIONERS ABSENT: Neha Markanda and Jim Willis

STAFF PRESENT: Planning Manager Lori Sommers, Senior Planner Kip Berglund, Environmental Stewardship Coordinator MK Anderson, Water Resource Supervisor Ben Scharenbroich, and City Council Liaison Julie Pointner

**Public Hearing**

**(5.1) Zoning ordinance text amendment requests adding a definition of brewery with accessory taproom in the rules and definitions section, and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district (Hopscraft Brewing, LLC – 2026033)**

Senior Planner Berglund presented the staff report.

Commissioner Hansen noted the reference to distilleries and asked if there is a definition of distilleries somewhere else in the code.

Senior Planner Berglund stated that there is not currently a definition of distilleries, but that is a definition that could be added as part of this request for clarification purposes.

Commissioner Olson commented that, from the location proposed, it does not seem that outdoor events would cause issues with neighbors.

Senior Planner Berglund noted the I-2 property locations and the subject property. He stated that the applicant is aware of the noise ordinance and other regulations for special events. He commented that the applicant has held special events in the past and there have not been any issues.

Commissioner Olson recognized that this applicant is responsible, but this would be a city-wide change. She referenced the language related to special events and vendors and asked for clarification.

Senior Planner Berglund provided examples of outdoor transient vendors such as greenhouses and produce stands.

Chair Boo asked what would happen if someone were to come forward with a request to operate a distillery in the city.

Senior Planner Berglund stated that there is a listed permitted use for breweries and distilleries without a taproom. He stated that they would ensure the proposed use is within a permitted zoning district and that the activity would fall into the category of distillery.

Commissioner Anderson asked if the proposed change would apply to all I-2 properties, or just I-2 properties that are breweries or distilleries.

Senior Planner Berglund replied that it would apply to I-2 properties that are breweries or distilleries.

Chair Boo asked what would be permitted in a park for a tent event with music and liquor.

Senior Planner Berglund replied that such an event would be permitted through the parks department, and the applicant would need to have proper liquor licensing and vendor licenses.

Chair Boo stated that it seems that there can be events of a similar nature through a different process in the parks, so this is not a unique thing; it just happens to be situated with an existing brewery or distillery.

Chair Boo introduced the applicant, Tim Naumann, who stated that Luce Line Brewing is the operator of the brewery and Hopscraft is the landlord of the property. He stated that he owns the building as well as the brewery, and the brewery is interested in offering the same experience they have had for the past six years. He commented that they are not changing events that they have held; they have noticed that people enjoy being in the tents outdoors, even if the event was on a previous day. He commented on the cost to set up and take down the tent multiple times, and this request would simply allow them to extend the time period the tent can be up for customers to enjoy.

Commissioner Anderson asked how business has been.

Mr. Naumann stated that in the context of the industry, it is expected that 25 percent of all brewery employees will lose their jobs. He stated that they happen to be doing better than most because they have considered creative ways to do so. He stated that a big part of that is that they are always listening to their customers and are supportive of the community. He commented that they have donated over $750,000 to local charities, noting that is a defined part of their strategy. He stated that they are asking to codify what is already happening, and to provide a format for additional flexibility ongoing.

Commissioner Hansen asked about the duration that the tent would be up.

Mr. Naumann estimated mid-May to early October.

Commissioner Hansen asked if the proposed amendment would allow for that duration.

Mr. Naumann confirmed that it would, as they would need to follow a permitting process for the tent each year.

Senior Planner Berglund stated that there are specific building and fire code requirements that regulate membrane structures. He explained that the type of tent the applicant would put up would have a limit of six months, and the applicant's proposal would fit within that period.

Chair Boo opened the public hearing.

No comments.

Chair Boo closed the public hearing.

Commissioner Fowler commented that he is supportive of the change, noting that this is a clear example of a business that has been doing these types of things successfully, and it sounds like a great idea to allow for more of those things to happen. He also recognized that Luce Line is a big part of the community.

Commissioner Olson stated that she would also be supportive of the request. She stated that she would love to see a ramp coming up from the trail. She commented that she can also see how people riding their bikes to the brewery are like sitting in the tents.

Chair Boo echoed the comments of Commissioner Olson. He believed that this type of business adds to the quality of life for the community.

**Motion was made by Olson, and seconded by Commissioner Anderson, to recommend approval of zoning ordinance text amendment requests, adding a definition of brewery with accessory taproom in the rules and definitions section, and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district, including the findings of fact and summary publication. With all Commissioners voting in favor, the motion carried.**

**To:** Plymouth Planning Commission

**From:** Kip Berglund, Senior Planner (763-509-5453)
Community and Economic Development Department

**Subject:** Hopscraft Brewing, LLC
Text amendment request to the rules and definitions and I-2 (general industrial) zoning district sections - 2026033

**Ward:** City-wide

**Deadline:** October 1, 2026

**Summary**
Request for a zoning ordinance text amendments to add a definition of brewery with accessory taproom in the rules and definitions section and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district.

**Recommended Action**
Community and Economic Development Department staff is recommending approval of the zoning ordinance text amendments request.

**Analysis of Request**
The applicant is requesting approval of zoning text amendments to add a definition of brewery with accessory taproom in the rules and definitions section and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district. Breweries and distilleries with or without an accessory taproom are a listed permitted use in the I-2 zoning district.

This change would add a definition of brewery and accessory taproom in the rules and definitions section, where brewpub restaurant is the only definition related to a brewery currently listed, and allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in the I-2 (general industrial) zoning district. Currently, limited outdoor promotional events, carnivals, and outdoor sales by transient merchants are only allowed by administrative permit in the I-2 zoning district.

The applicant states that allowing seasonal outdoor events, beyond the currently limited options, would allow the business to host activities, live music, and entertainment programs, already offered as part of the regular business operations, in an alternative setting, under a tent

in an outdoor environment, while helping to maintain a comfortable experience for all patrons throughout the remainder of the property. Anticipated activities would include Thursday evening summer music series, trivia and game nights, private events, or other entertainment consistent with existing business operations that are currently limited to the taproom or outdoor patio area. The applicant states that these activities would be intended to complement, rather than substantially expand, the nature of the current use.

The ordinance currently allows limited temporary events and outdoor sales by administrative permit in the I-2 zoning district. Options include: 1) special promotional events up to two events per year not to exceed three consecutive calendar days per event; 2) carnivals once per year up to seven consecutive days; and 3) outdoor sales by transient merchants like plants or produce sales.

As previously mentioned, customer-based retail businesses are limited in the I-2 zoning district. The intent of the proposed text amendments would allow for breweries or distilleries with accessory taprooms to provide customers with seasonal outdoor experiences typically associated with these businesses. Staff notes that if approved, there are general standards and requirements that would ensure that the applicant provide a parking plan that clearly demonstrates adequate parking would be provided for the duration of the event, any proposed tent would need to meet applicable building and fire code requirements if it would exceed a certain size, and that any event would be subject to all applicable codes and regulations including, but not limited to, the noise ordinance.

**Zoning Ordinance Text Amendments**

The City's industrial land uses occupy a relatively small amount of the City's land area. Staff notes that the proposed amendment would only apply to breweries or distilleries with accessory taprooms. These types of businesses typically provide similar outdoor experiences as being proposed, and the proposed outdoor use would fit in with the permitted use within the district.

When considering a text amendment to the zoning ordinance, the Planning Commission must determine whether or not the proposed use would: 1) be compatible with other permitted and conditional uses of the district; 2) be consistent with the purpose and intent of the district; 3) have adequate infrastructure; 4) have adequate buffer or transition provided between potentially incompatible districts.

The purpose of the I-2 districts is to provide for the establishment of warehousing and light industrial development and large volume truck-oriented uses. Limited customer-based businesses are either permitted like breweries with associated taprooms or by conditional use permit like retail commercial activities and sports/fitness/commercial recreation activities.

The proposed text amendment for the rules and definitions section and I-2 zoning district is as follows (proposed changes are shown as underlined):

Section 21005 – Rules and Definitions

Section 21005.02 – Definitions.

*Brewery with accessory taproom:* A business engaged in the production of malt liquor, together with an accessory taproom operated in conjunction with the brewery for on-premises sale and consumption of malt liquor produced on-site. The operation may include accessory activities customarily associated with brewery and taproom operations, including food service, retail sales, private events, live music, performances, and similar entertainment activities conducted in conjunction with the principal brewery and accessory taproom usage.

Section 21565 – I-2, General Industrial District:

21565.11 – Uses by Administrative Permit.

Subject to applicable provisions of this Section, performance standards established by this Chapter, and processing requirements of Section 21025, the following are uses allowed in the I-2 District by administrative permit as may be issued by the Zoning Administrator:

Subd. 11. Temporary events and outdoor sales subject to the following criteria:

(a) Special Promotional Events (except Carnivals).

(1) Such activity is directed towards the general public and includes grand openings, business events, craft shows, flea markets, mechanical and animal rides, and outdoor display of materials.

(2) The event shall not exceed the period specified in the administrative permit and in no case shall exceed three consecutive calendar days per event.

(3) There shall be no more than two special events per calendar year per property. However, each tenant in a multi-tenant building shall be permitted one special event per year. Multi-tenant buildings with less than five lease spaces shall be considered as a single property for purposes of this provision.

(b) Carnivals.

(1) The applicant must submit an amusement license application as required by Section 1100 of the City Code.

(2) The event shall not exceed the period specified in the administrative permit and in no case shall exceed seven consecutive calendar days per event.

(3) There shall be no more than one carnival per calendar year per property.

(c) Outdoor Sales, including but not limited to transient merchants and transient produce merchants.

(d) Outdoor Events in association with breweries and distilleries with accessory taprooms.

(1) Such activity could include seasonal music series, trivia or game nights, private events, or other entertainment consistent with taproom business operations.

(2) The event shall not exceed the period specified in the administrative permit and is subject to all applicable codes and regulations.

(e) General Standards applying to all temporary events and outdoor sales and outdoor events.

(1) The event or sale shall be accessory to or promoting the permitted or conditional use approved for the site.

(2) Tents, stands, and other similar temporary structures may be used, provided they meet applicable building and fire code requirements, and are clearly identified on the submitted plan and provided that it is determined by the Zoning Administrator that they will not impair the parking capacity, emergency access, or the safe and efficient movement of pedestrian and vehicular traffic on or off the site.

(3) The submitted plan shall clearly demonstrate that adequate off-street parking for the proposed event can and will be provided for the duration of the event. Determination of compliance with this requirement shall be made by the Zoning Administrator who shall consider the nature of the event and the applicable parking requirements of Section 21135. Consideration shall be given to the parking needs and requirements of other occupants in the case of multi-tenant buildings. Parking on public right-of-way and streets is prohibited; except that parking on local streets may be allowed on Saturday and Sunday only, provided that the petitioner arranges for traffic control by authorized enforcement officers, as approved in writing by the Police Chief, at the petitioner's expense.

(4) Signage related to the event or sale shall be in compliance with the temporary sign standards of Section 21155 and shall be allowed for the duration of the event. The Zoning Administrator may authorize special signage for purposes of traffic direction and control; the erection and removal of such signage shall be the responsibility of the applicant.

(5) The approved permit shall be displayed on the premises for the duration of the event.

(6) All activity related to the event or sale must take place within the time permitted in the administrative permit. No buildings, equipment or materials may be erected or displayed prior to the start date identified in the permit application and all structures, equipment and displays must be removed by the end date identified in the administrative permit.

(7) Not more than one such event or sale shall be allowed per property at any given time.

*Findings:*

Staff has reviewed the text amendment request according to the standards listed in Section 21010.01, Subd. 6 of the zoning ordinance and has made the following findings:

1. The proposed use is consistent with the Plymouth Comprehensive Plan. The industrial zoning districts currently allow breweries with accessory taprooms and outdoor events are typical for those types of businesses to help provide a positive experience for the customers.
2. The proposed use meets the purpose and intent of the ordinance as the comprehensive plan does envision this type of use.
3. There is adequate infrastructure available to serve the proposed use.
4. There is an adequate buffer or transition provided between potentially incompatible districts.

**Level of Discretion in Decision-Making**

The City has a high level of discretion in approving amendments to the zoning ordinance. Amendments to the zoning ordinance must be consistent with the City's comprehensive plan and compatible with other policies, uses and provisions of the zoning ordinance.

**Public Notice**

Notice of the public hearing was published in the city's official newspaper (Sun Sailor).

SECTION 21565. - I-2, GENERAL INDUSTRIAL DISTRICT

21565.01. - Purpose.

The purpose of the I-2, General Industrial District is to provide for the establishment of warehousing and light industrial development and large volume truck oriented uses.

21565.03. - Permitted Uses.

The following are permitted uses within the I-2 District:

Subd. 1. Manufacturing or assembly of a wide variety of products that produces no exterior noise, glare, fumes, obnoxious byproducts or wastes, or creates no other objectionable impact on the environment. Examples of such uses include fabrication or assembly of small products such as optical, electronic, pharmaceutical, medical supplies and equipment.

Subd. 2. Accessory retail, accessory rental, or accessory service activities that are completely enclosed within a principal structure, limited to ten percent of the gross floor area of its associated principal use, to a maximum of 5,000 square feet.

Subd. 3. Automobile detailing shops.

Subd. 4. Automobile repair—major.

Subd. 5. Automobile repair—minor.

Subd. 6. Bakeries, wholesale.

Subd. 7. Breweries and distilleries with or without an accessory taproom.

Subd. 8. Cannabis Cultivation.

Subd. 9. Cannabis Manufacturer.

Subd. 10. Cannabis, Medical Combination Business subject to the retail limitations of this section and the Cannabis Retail Buffer if the business offers retail sales.

Subd. 11. Cannabis Mezzobusiness subject to the retail limitations of this section and the Cannabis Retail Buffer if the business offers retail sales.

Subd. 12. Cannabis Microbusiness subject to the retail limitations of this section and the Cannabis Retail Buffer if the business offers retail sales.

Subd. 13. Cannabis Testing Facility.

Subd. 14. Contractor operations.

Subd. 15. Distribution centers.

Subd. 16. Dry cleaning processing plant and accessory pressing and repairing.

Subd. 17.

Essential services and structures, except those requiring administrative permits or conditional use permits pursuant to Section 21160 of this Chapter.

Subd. 18. Food processing.

Subd. 19. Governmental and public utility (essential service) buildings and structures, including public works type facilities.

Subd. 20. Laboratories.

Subd. 21. Machine shops.

Subd. 22. Showrooms for flooring (carpet, wood, etc.) and/or for stone and tile.

Subd. 23. Mini-storage facilities.

Subd. 24. Offices related to other allowed uses, limited to 50 percent of the principal structure.

Subd. 25. Parks, trails, playgrounds and directly related buildings and structures, City of Plymouth only.

Subd. 26. Printing presses and publishing facilities.

Subd. 27. Radio and television stations.

Subd. 28. Sexually oriented businesses—Accessory or principal (as regulated by Section 21195 of this Chapter).

Subd. 29. Showrooms for flooring (carpet, wood, etc.) and/or for stone and tile.

Subd. 30. Studios—Artist and commercial/portrait photography.

Subd. 31. Therapeutic massage, if there are medical, dental or chiropractic offices or clinics as legal non-conforming uses on the premises.

Subd. 32. Trade schools.

Subd. 33. Truck terminals.

Subd. 34. Vending companies.

Subd. 35. Warehousing and indoor storage excluding explosives and hazardous waste.

Subd. 36. Wholesale showrooms.

(Amended by Ord. No. 2001-06, 02/13/01; Ord. No. 2008-09, 03/25/08; Ord. No. 2009-07, 05/12/09; Ord. No. 2010-01, 02/23/10; Ord. No. 2011-05, 02/22/11; Ord. No. 2014-12, 02/25/14; Ord. No. 2024-09, § 23, 3/26/24; Ord. No. 2024-24, § 13, 11/16/2024; Ord. No. 2025-02, § 82, 3/25/2025)

21565.05. - Accessory Uses.

The following are permitted accessory uses within the I-2 District:

Subd. 1. Accessory buildings and structures for a use accessory to the principal use provided such structure shall not exceed 30 percent of the gross floor space of the principal use.

Subd. 2.

Accessory uses incidental and customary to the uses listed as permitted, conditional, interim, and uses by administrative permit in this Section.

Subd. 3. Electric Vehicle Supply Equipment, as regulated by Section 21120.02. Subd. 10 of this Chapter.

Subd. 4. Fences, as regulated by Section 21130 of this Chapter.

Subd. 5. Lower-potency hemp edible (LPHE) products as accessory sales to an allowed retail use, as licensed by the State and registered with the City of Plymouth.

Subd. 6. Off-street parking and off-street loading as regulated by Sections 21105.11 and 21135 of this Chapter, including parking and loading of semi-trailer trucks.

Subd. 7. Parking ramps as an accessory use.

Subd. 8. Radio and television receiving antennas including single satellite dish TVROs two meters or less in diameter, short-wave radio dispatching antennas, or those necessary for the operation of electronic equipment including federally licensed amateur radio stations, as regulated by Section 21175 of this Chapter.

Subd. 9. Roof-Mounted Solar Energy Systems, as regulated by Section 21174 of this Chapter.

Subd. 10. Signs, as regulated by Section 21155 of this Chapter.

(Amended by Ord. No. 2008-09, 03/25/08; Ord. No. 2009-07, 05/12/09; Ord. No. 2011-22, 07/26/11; Ord. No. 2024-22, § 51, 9/24/2024; Ord. No. 2025-02, §§ 83, 84 , 3/25/2025)

21565.07. - Conditional Uses.

The following are conditional uses in the I-2 District and require a conditional use permit based upon procedures set forth in and regulated by Section 21015 of this Chapter. Additionally, besides the specific standards and criteria which may be cited below for respective conditional uses, each request for a conditional use permit shall be evaluated based upon the standards and criteria set forth in Sections 21015.02, Subd. 5 and 21015.04 of this Chapter.

Subd. 1. Accessory retail, accessory rental, or accessory service activities in excess of ten percent of the gross floor area of its associated principal use (other than those uses otherwise allowed as a permitted use or conditional use within this Section), provided that:

(a) Such accessory use is allowed as a permitted use in a business district.

(b) Such accessory use does not occupy more than 25 percent of the gross floor area of its associated principal use, or more than 5,000 square feet, whichever is less.

(c) Such accessory use is completely enclosed within a principal structure.

Subd. 2.

Automobile repair—servicing of motor freight vehicles and heavy construction equipment; directly related accessory materials and parts sales for such repair and servicing (not including new or used vehicle sales); and accessory materials and parts warehousing which is related to and dependent upon such uses provided that:

(a) All servicing of vehicles and equipment shall occur entirely within the principal structure.

(b) To the extent required by State law and regulations, painting shall be conducted in an approved paint booth, which thoroughly controls the emission of fumes, dust, or other particulate matter.

(c) Storage and use of all flammable materials, including liquid and rags, shall conform to applicable provisions of the Minnesota State Fire Code.

(d) Parking, driveway, and circulation standards and requirements shall be subject to the review and approval of the City and shall be based upon the specific needs of the operation and shall accommodate large vehicle equipment and semi-trailer/tractor trucks.

(e) The storage of damaged vehicles and vehicle parts and accessory equipment must be completely inside a principal or accessory building.

(f) The sale of products other than those specifically mentioned in this Section shall be subject to a separate conditional use permit.

Subd. 3. Automotive towing businesses with outdoor tow yard, provided that:

(a) The towing business shall be located at least 500 feet from any residential property line.

(b) Towed vehicles shall be parked on a paved surface that conforms to Section 21135 of this Chapter.

(c) Towed vehicles shall be located in the rear or side yard, shall be screened with materials of at least 90 percent opacity, and shall screen views from adjoining properties and public streets.

(d) There shall be no outside repair or maintenance of vehicles.

(e) No crushing, stacking, or dismantling of vehicles shall be allowed.

(f) There shall be no outside storage of parts or equipment.

(g) Any leaking fluids from damaged vehicles shall be collected in the tow yard and shall be disposed of in an approved manner.

(h) All tow trucks or service vehicles related to the business shall be parked within the designated tow yard.

(i) Vehicles stored in the tow yard shall be parked in the designated parking stalls identified on the approved site plan for the tow yard.

(j) The tow yard shall not take up parking space as required for conformity to this Chapter.

(k)

Impounded vehicles shall not be located in a tow yard for a period exceeding 90 days, unless a longer time frame is required by a governmental agency.

Subd. 4. Buildings in excess of height limitations as specified in Section 21565.13 of this Chapter, provided that:

(a) For each additional five feet in height above the maximum building height specified in this district, the front and side yard setback requirements shall be increased by one foot.

(b) The construction does not limit solar access to abutting and/or neighboring properties.

Subd. 5. Commercial and public radio and television transmitting antennas, and public utility microwave antennas, as regulated by Section 21175 of this Chapter.

Subd. 6. Commercial, private and public satellite dish transmitting or receiving antennas in excess of two meters in diameter, as regulated by Section 21175 of this Chapter.

Subd. 7. Commercial use operated in conjunction with a brewery and accessory taproom, with a floor area less than the combined brewery and accessory taproom floor area, which would terminate operations in the event the brewery and accessory taproom cease operation.

Subd. 8. Day care facilities, accessory, provided that the use complies with Section 21150 of this Chapter.

Subd. 9. Dog day/overnight boarding use, with or without a veterinary clinic, pet sales, supplies, grooming, dog park, and/or an accessory restaurant, provided that:

(a) The dog daycare/overnight boarding business is located at least 500 feet from any residential property line.

(b) An eight foot high solid fence is constructed to fully enclose any outdoor play areas.

(c) Dogs are kept indoors for overnight boarding.

(d) A kennel license is obtained for the site, pursuant to Section 915 of the City Code.

(e) Accessory food/drink service (cafeteria, delicatessen, coffee house, etc.) is permitted where only accessible directly from the principal use, not to exceed ten percent of the total gross floor area.

(f) The dog park must operate entirely within an enclosed building and shall not exceed 5,000 square feet.

Subd. 10. Essential services and structures requiring a conditional use permit pursuant to Section 21160 of this Chapter.

Subd. 11. Helistops, as regulated by Section 21193 of this Chapter.

Subd. 12. Outdoor service, sales or rental as an accessory use, provided that:

(a) The use does not take up parking space as required for conformity to this Chapter.

(b) The area is hard surfaced to control dust.

Subd. 13. Outside storage as an accessory use when abutting any residentially zoned or used property other than vacant FRD property classified for non-residential use by the Land Use Guide Plan, provided that:

(a) The storage area is blacktop or concrete surfaced unless specifically approved by the City Council.

(b) The storage area does not take up parking space or loading space as required for conformity to this Chapter.

(c) All requirements of Section 21105.11 of this Chapter are met.

Subd. 14. Retail commercial activities, personal services and food service (cafeteria, delicatessen, coffee house) as an accessory use within a building that contains over 50 percent office use, provided that:

(a) Personal services are limited to those uses and activities which are allowed as a permitted or permitted accessory use within the C-2 Zoning District.

(b) The activity is located within a structure whose principal use is not commercial sales.

(c) All such activities are conducted in a clearly defined area of the principal building reserved exclusively for such use. Said area must be physically segregated from other principal activities in the building.

(d) The area devoted to such activity shall not occupy more than 15 percent of the gross floor area of the building.

(e) Hours of operation are limited to 6:00 a.m. to 10:00 p.m. unless specifically modified by the City Council.

(f) No directly or indirectly illuminated sign or sign in excess of ten square feet identifying the name of the business shall be visible from the outside of the building.

(g) No signs or posters of any type advertising products for sale or services shall be visible from the outside of the building.

Subd. 15. Sports/fitness/commercial recreation businesses, indoor.

Subd. 16. Truck or trailer rental operations, provided that:

(a) Rental vehicles and trailers shall be parked on a paved surface that conforms to Section 21135 of this Chapter.

(b) Parking, driveway, and circulation standards and requirements shall comply with Section 21135 of this Chapter.

(c) There shall be no outside repair or maintenance of vehicles or trailers.

(d) No outside storage of parts, equipment, or damaged vehicles or trailers shall be allowed.

(e) Rental vehicles and trailers shall not be parked or stored within a required front yard area.

Subd. 17. Other uses similar to those allowed in this section, as determined by the City.

(Amended by Ord. No. 2006-16, 06/27/06; Ord. No. 2007-11, 05/22/07; Ord. No. 2008-09, 03/25/08; Ord. No. 2009-07, 05/12/09; Ord. No. 2009-15, 10/13/09; Ord. No. 2011-05, 02/22/11; Ord. No. 2019-01, 02/12/19; Ord. No. 2020-07, § 2, 6/9/2020; Ord. No. 2021-17, § 1, 8/24/2021; Ord. No. 2024-09, § 24, 3/26/2024; Ord. No. 2025-02, § 85, 3/25/2025; Ord. No. 2026-01, §§ 56, 57, 2/10/2026)

21565.09. - Interim Uses.

Subject to applicable provisions of this Chapter, the following are interim uses in the I-2 District and are governed by Section 21020 of this Chapter.

Subd. 1. Reserved.

(Amended by Ord. No. 2019-01, 02/12/19)

21565.11. - Uses by Administrative Permit.

Subject to applicable provisions of this Section, performance standards established by this Chapter, and processing requirements of Section 21025, the following are uses allowed in the I-2 District by administrative permit as may be issued by the Zoning Administrator:

Subd. 1. Antennas located upon an existing structure or existing tower, as regulated by Section 21175 of this Chapter.

Subd. 2. Antennas not located upon an existing structure or existing tower, as regulated by Section 21175 of this Chapter.

Subd. 3. Essential services requiring a permit as provided by Section 21160 of this Chapter.

Subd. 4. Ground-Mounted Solar Energy Systems, as regulated by Section 21174 of this Chapter.

Subd. 5. Offices, administrative/commercial (excludes offices/clinics for medical, dental, or chiropractic services) using over 50 percent of the principal structure or as a freestanding principal use, provided the parking regulations of this Chapter are met.

Subd. 6. Other uses of the same general character as those listed as a permitted use in this District.

Subd. 7. Outside, above ground storage facilities for fuels used for heating purposes; outdoor generators located 200 feet or more away from residentially guided or zoned property; and outdoor equipment used for dispensing fuels to vehicles or containers used in conjunction with the approved principal use, but not for sale. Such features for new developments shall be included with the site plan submitted for review and approval as required by this Chapter, and such features for existing developments shall be subject to the approval of the Zoning Administrator and the following criteria:

(a)

The design, construction, and location of any such features must comply with State and City codes including appropriate National Fire Protection Association standards, Minnesota State Fire Code requirements, and manufacturer's specifications.

(b) An accurate site plan for the development based upon a certified survey shall be submitted showing to scale the location of such features, including any fencing and landscaping related to safety or screening.

(c) To assure that fire hose streams can be directed onto such features with minimal obstruction, solid wall enclosures shall not be used.

(d) Such features must be located so as not to obstruct approved parking spaces, driving aisles, fire lanes, utility easements, or required building ingress or egress points.

(e) No signage shall be permitted, other than required safety information, product identification, product hazards, and operation instructions. For the purpose of this Section, "signage" includes words, graphics, logos, and symbols.

(f) Outdoor generators located less than 200 feet from residentially guided or zoned property shall require the approval of a site plan (or site plan amendment) for a major project, pursuant to Section 21045.05 of this Chapter.

Subd. 8. Outside storage as an accessory use when not abutting any residentially zoned or used property other than vacant FRD property classified for non-residential use by the Land Use Guide Plan, provided that:

(a) The storage area is surfaced with blacktop, concrete, or other approved material to control dust.

(b) The storage area does not take up parking space or loading space as required for conformity to this Chapter.

(c) All requirements of Section 21105.11 of this Chapter are met.

Subd. 9. Shooting ranges, indoor, involving firearms, provided there would be sufficient parking as determined by the Zoning Administrator.

Subd. 10. Temporary mobile towers for personal wireless service antennas, as regulated by Section 21175 of this Chapter.

Subd. 11. Temporary events and outdoor sales subject to the following criteria:

(a) Special Promotional Events (except Carnivals).

(1) Such activity is directed towards the general public and includes grand openings, business events, craft shows, flea markets, mechanical and animal rides, and outdoor display of materials.

(2) The event shall not exceed the period specified in the administrative permit and in no case shall it exceed three consecutive calendar days per event.

(3) There shall be no more than two special events per calendar year per property. However, each tenant in a multi-tenant building shall be permitted to have one special event per year. Multi-tenant buildings with less than five lease spaces shall be considered as a single property for purposes of this provision.

(b) Carnivals.

(1) The applicant must submit an amusement license application as required by Section 1100 of the City Code.

(2) The event shall not exceed the period specified in the administrative permit and in no case shall exceed seven consecutive calendar days per event.

(3) There shall be no more than one carnival per calendar year per property.

(c) Outdoor Sales, including but not limited to transient merchants and transient produce merchants.

(d) General Standards applying to all temporary events and outdoor sales.

(1) The event or sale shall be accessory to or promoting the permitted or conditional use approved for the site.

(2) Tents, stands, and other similar temporary structures may be used, provided they are clearly identified on the submitted plan and provided that it is determined by the Zoning Administrator that they will not impair the parking capacity, emergency access, or the safe and efficient movement of pedestrian and vehicular traffic on or off the site.

(3) The submitted plan shall clearly demonstrate that adequate off-street parking for the proposed event can and will be provided for the duration of the event. Determination of compliance with this requirement shall be made by the Zoning Administrator who shall consider the nature of the event and the applicable parking requirements of Section 21135. Consideration shall be given to the parking needs and requirements of other occupants in the case of multi-tenant buildings. Parking on public right-of-way and streets is prohibited; except that parking on local streets may be allowed on Saturday and Sunday only, provided that the petitioner arranges for traffic control by authorized enforcement officers, as approved in writing by the Police Chief, at the petitioner's expense.

(4) Signage related to the event or sale shall be in compliance with the temporary sign standards of Section 21155 and shall be allowed for the duration of the event. The Zoning Administrator may authorize special signage for purposes of traffic direction and control; the erection and removal of such signage shall be the responsibility of the applicant.

(5) The approved permit shall be displayed on the premises for the duration of the event.

(6) All activity related to the event or sale must take place within the time permitted in the administrative permit. No buildings, equipment or materials may be erected or displayed prior to the start date identified in the permit application and all structures, equipment and displays must be removed by the end date identified in the administrative permit.

(7) Not more than one such event or sale shall be allowed per property at any given time.

Subd. 12. Temporary structures, as regulated by Section 21167 of this Chapter.

(Amended by Ord. No. 2008-09, 03/25/08; Ord. No. 2009-07, 05/12/09; Ord. No. 2011-05, 02/22/11; Ord. No. 2012-05, 02/28/12; Ord. No. 2016-11, 04/26/16; Ord. No. 2019-01, 02/12/19; Ord. No. 2020-02, § 2, 1/28/20; Ord. No. 2020-11, § 37, 10/13/2020; Ord. No. 2024-09, § 25, 3/26/2024; Ord. No. 2024-22, § 52, 9/24/2024; Ord. No. 2025-02, §§ 86—88 , 3/25/2025; Ord. No. 2026-01, § 58, 2/10/2026)

21565.13. - Area Requirements and Construction Limitations.

The following requirements shall be observed in the I-2 District subject to additional requirements, exceptions, and modifications set forth in this Chapter.

| District Area Minimum | Lot Area Minimum | Minimum Lot Width (feet) | Minimum Lot Depth (feet) | Maximum Structural Coverage (a) | Minimum Setbacks (feet) (a) | | Maximum Building Height | |
|---|---|---|---|---|---|---|---|---|
| 5 acres | 1 acre | 100 | 100 | 50% | Abutting Residential District | | Princ. Bldg. | 45 feet |
| | | | | | Front yard (b) (c) | 75 | Acc. Bldg. | 20 feet |
| | | | | | Side yard (b) | 75 | | |
| | | | | | Rear yard (b) | 75 | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Abutting Non-Residential District | | |
| | | | | | Front yard (c) | 50 | |
| | | | | | Side yard- | 15 | |
| | | | | | Rear yard | 15 | |

(a) Special conditions apply for environmental overlay districts — See appropriate text

(b) Where an I-2 District abuts a residential district or is separated from a residential district by a local or minor collector street

(c) Applies to each street frontage

(Amended by Ord. No. 2002-32, 11/26/02; Ord. No. 2009-07, 05/12/09)

## Applicant's Narrative

**Administrative Changes Discussed**

Brewery and Brewpubs definitionally have live music and we have specifically had a full range of both outdoor and indoor entertainment since our inception over 5 years ago. Our doing so was universally expected because that is what breweries do. It is definitionally an important part of the taproom experience.
For the sake of clarity, making amendments to the rules and definitions section and AP language like the following may be something that can be done and then approved by the City Council on the general slate.

**Amendment to Section 21005 – Rules and Definitions**
**Brewery and Accessory Taproom.**
A brewery engaged in the production of malt liquor, together with an accessory taproom operated in conjunction with the brewery for on-premises sale and consumption of malt liquor produced on-site. The operation may include accessory activities customarily associated with brewery and taproom operations, including food service, retail sales, private events, live entertainment, live music, performances, and similar entertainment activities conducted in conjunction with the principal brewery and accessory taproom usage.

**Tent Usage and Parking**

The proposed tent will primarily host activities and entertainment programs already offered as part of our regular operations. This setting allows guests who wish to participate to do so without requiring all taproom patrons or neighboring properties to share the experience. The tent provides a designated and contained space for programming while helping maintain a comfortable environment throughout the remainder of the property.

Anticipated activities include our Thursday evening summer music series, Trivia nights, and the Initials Game. From time to time, the tent may also be used for private events or other entertainment consistent with our existing business operations. These activities are intended to complement, rather than substantially expand, the nature of our current use.

In nearly six years of operation, we have maintained a positive and collaborative relationship with our immediate neighbors, the broader community, and the city. Through our experience operating the business, we have developed a strong understanding of parking patterns and demand associated with our events and programming. Most activities generate only modest increases in parking demand that our normal parking management practices can accommodate.

For the limited number of events where we anticipate larger-than-normal parking demand, we proactively coordinate with neighboring businesses to arrange overflow parking in nearby private lots, with permission from the property owners. This approach has allowed us to successfully manage occasional parking surges while minimizing impacts on surrounding properties and public streets.

We are also interested in exploring opportunities to partner with the city with creative, community-oriented parking solutions that could benefit both our operations and the surrounding area more broadly. One potential option would be allowing parking on both sides of the street during designated events or peak-use periods, which could provide additional short-term capacity while maintaining safe traffic flow. We would also welcome collaboration with the City to help establish and improve the nearby park area, including creating approximately 50 additional parking spaces. These spaces could serve both trail users utilizing the Luce Line Trail, leaving more space for Luce Line guests. Improvements of this nature could provide a broader public benefit by increasing access to local recreational amenities while supporting responsible events and visitor management within the community.

**Economic Conditions**

Our brewery is experiencing a decline in monthly taproom sales of our beer. Down about 8%. We have overcome these declines by shifting our product offering to include cocktails, coffee, THC, and more merchandise sales. We also continue to seek ways to engage through interesting programming and atmosphere. Breweries are closing at an alarming rate, and this trend will continue to increase in the year ahead. We are staying ahead of it by being creative, including the idea of having a tent on premises for the summer. Customers love the idea of a tent; it makes things more fun.

Our request for a tent does not suggest we are planning a whole bunch of new, extravagant events. For the most part, it will simply offer a feature to make existing activities more fun and help offset negative trends. We continue to be successful through continual innovation and a focus on customer interests.

Thank you for your help with this matter.

Best,

Tim Naumann
Luce Line Brewing Co.

## Applicant/Contact Person

| | |
|---|---|
| **First Name** | |
| **Last Name** | |
| **Company Name** | |
| **Phone Number** | |
| **Email** | |
| **Address** | |
| **City** | |
| **State** | |
| **Zip Code** | |

| | |
|---|---|
| **Requested Application(s)** | Zoning Ordinance Text Amendment |
| **Brief Description of Request** | 1. A Zoning Ordinance Text Amendment (ZOTA) to amend Section 21565.07 of the Plymouth City Code to allow live entertainment through administrative permit within the I-2 General Industrial zoning district when associated with a brewery and accessory taproom; and<br>2. An Administrative Permit to allow live entertainment operations at the subject brewery and accessory taproom property concurrent with approval of the ZOTA. |
| **Agreements** | I hereby apply for the above consideration and declare that the information and materials submitted with this application are complete and accurate per city code and ordinance requirements.<br><br>I understand that the city will process the application once the planning division finds that it is complete.<br><br>I understand and agree that the city may place a sign on my property for purposes of notification that an application is under consideration and enter the property to inspect as it relates to this application.<br><br>I agree that the City of Plymouth may transfer my application fee(s) and/or escrow(s) payments provided in this application to a new application if the terms and conditions of this application have been satisfied. |

City of Plymouth

**Community and Economic Development Department**
3400 Plymouth Blvd
Plymouth, MN 55447
(763) 509-5450

**Brief Description of Request:** We are interested in placing a tent in the parking lot. This use will not change brewery activities. However, to keep the activities coordinated with the City we propose recognizing that daily activities, already happening, may occasionally be held outside. We'd also work with City planning administratively for larger events as one outdoor event Schedule rather than a series of one off permits.

I hereby apply for the above consideration and declare that the information and materials submitted with this application are complete and accurate according to the Plymouth City Code and Zoning Ordinance requirements. I understand that the city will process the application once the Planning Division finds that it is complete. I understand and agree that the city may place a sign on my property for purposes of notification that an application is under consideration and enter the property to inspect as it relates to this application.

I agree that the City of Plymouth may transfer my application fee(s) and/or escrow(s) payments provided in this application to a new application if the terms and conditions of this application have been satisfied.

**Please note: If the property fee owner is not the applicant, the applicant must provide written authorization from the property fee owner in order to make application.**

Property Owner(s) Signature(s): Timothy A Ryan

Applicant(s) Signature(s): Timothy A Ryan

Date: 6-11-2026

**For City Use Only**

Application Fee: $_____
Sign Fee: $_____
Wetland-Related Fees: $_____
Escrow (400-2800): $_____
Total Fees Due: $_____

Fees Approved for Deposit By: _____

Luce Line Brewing is interested in placing a tent in its parking lot. The use of the tent is not planned to change the activities at the brewery. However, to keep the activities coordinated with the city we propose recognizing that daily activities such as Trivia Night, Initials Game, and the summer Thursday Music Series (usually a soloist), and other smaller events that already are happening may occasionally be held outside. We'd also work with City Planning for the larger events we've have been doing over the years. Instead of a series of one-off applications, we can organize the schedule we follow all at once under the outdoor events program permit.

**Larger Events:**

7/18/2026-Hoptacular: an event that brings together the 10 best breweries in the State, each offering a unique beer for the event. Each brewery also has their brew team on hand to talk about beer and the beer they are offering. Luce Line Brewing offers its unique beer along with its full line of beer, cocktails, mocktails, and NA products during the event. Food trucks will be present. This year, Free Fallin' a Tom Petty Tribute Band will play a free concert sponsored by Luce Line Brewing.

8/22/2026-Free Bikes for Kidz Gran Fondo: is a bike ride that raises funds to provide bikes to kids who otherwise cannot afford one. It will include a parade of kids and families, along with rides of different lengths: 10-mile, 50-mile, and 100-mile. Luce Line Brewing offers its full line of beer, cocktails, mocktails, and NA products during the event. Food trucks will be present. A Band will play a free concert sponsored by Free Bikes for Kidz.

9/26/2026-Oktoberfest: a celebration of beer and fun in Bavarian style with a local Plymouth twist. Oktoberfest games will be played. Luce Line Brewing will offer traditional/seasonal Oktoberfest beer along with its full line of beer, cocktails, mocktails, and NA products during the event. Food trucks will be present. This year, Yacht Rock, a Yacht Rock Tribute Band, will play a free concert sponsored by Luce Line Brewing.

**Daily Activities:** on an ongoing basis we offer various small events. These are smaller and subject to change.

**From:** Tim Naumann <tim@lucelinebrewing.com>
**Sent:** Thursday, June 11, 2026 7:38 AM
**To:** Kip Berglund
**Subject:** Fwd: Document - Jun 11, 2026
**Attachments:** Doc - Jun 11 2026 - 7-25 AM.pdf

External email

Hi Kip!

Attached is the second page you wanted. Please let me know if you need further information or have additional questions.

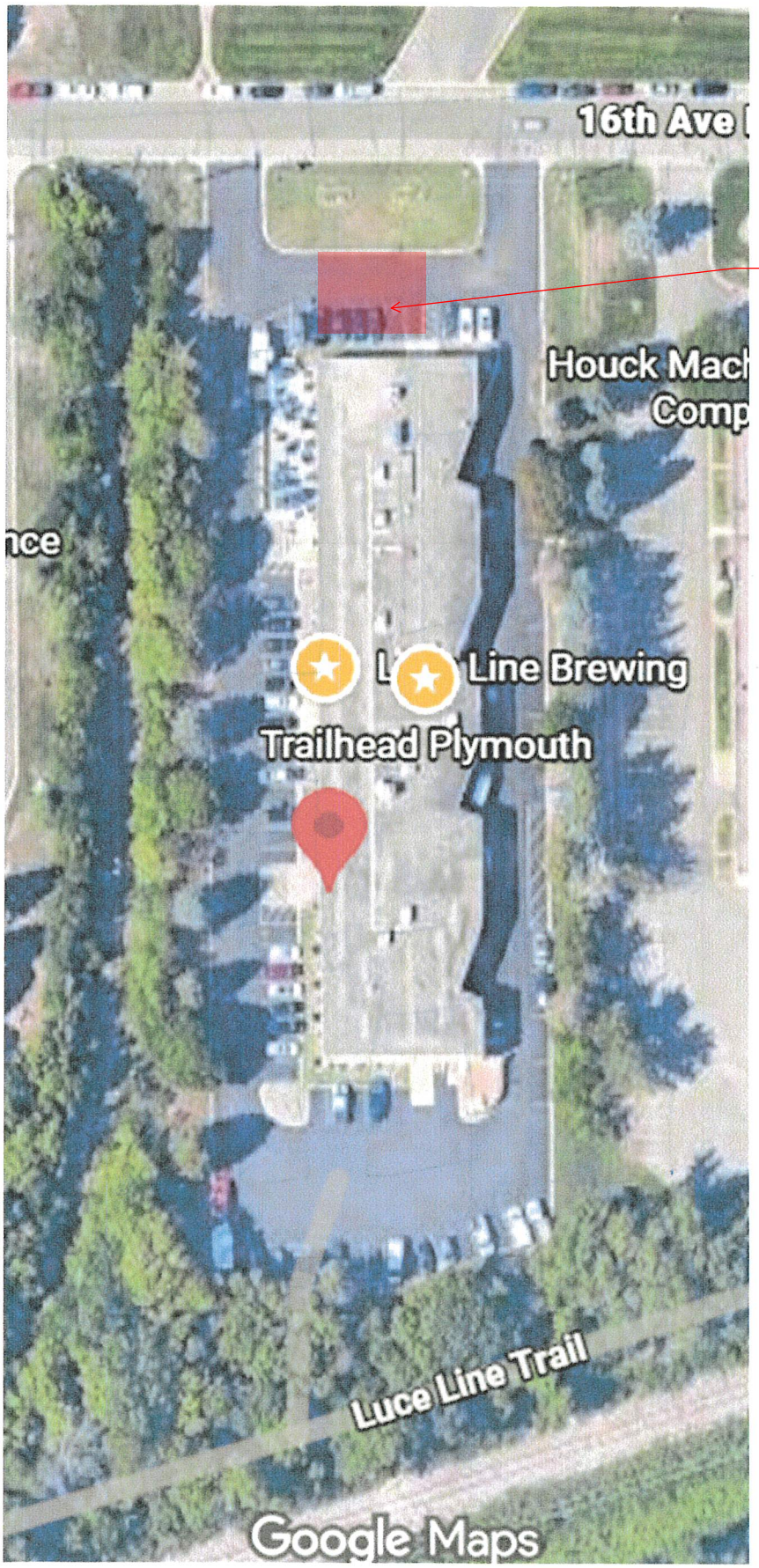
The brewery provides a meaningful quality of life for city residents. Charitable giving (organized over $750,000 for local charities since we opened), quality larger events, and ongoing daily activities originate at the brewery. These activities are all family friendly. We have become what some call Plymouth's living room. Others identify it as their third place: not home, not work, just a place to gather with friends and family to relax and be themselves.

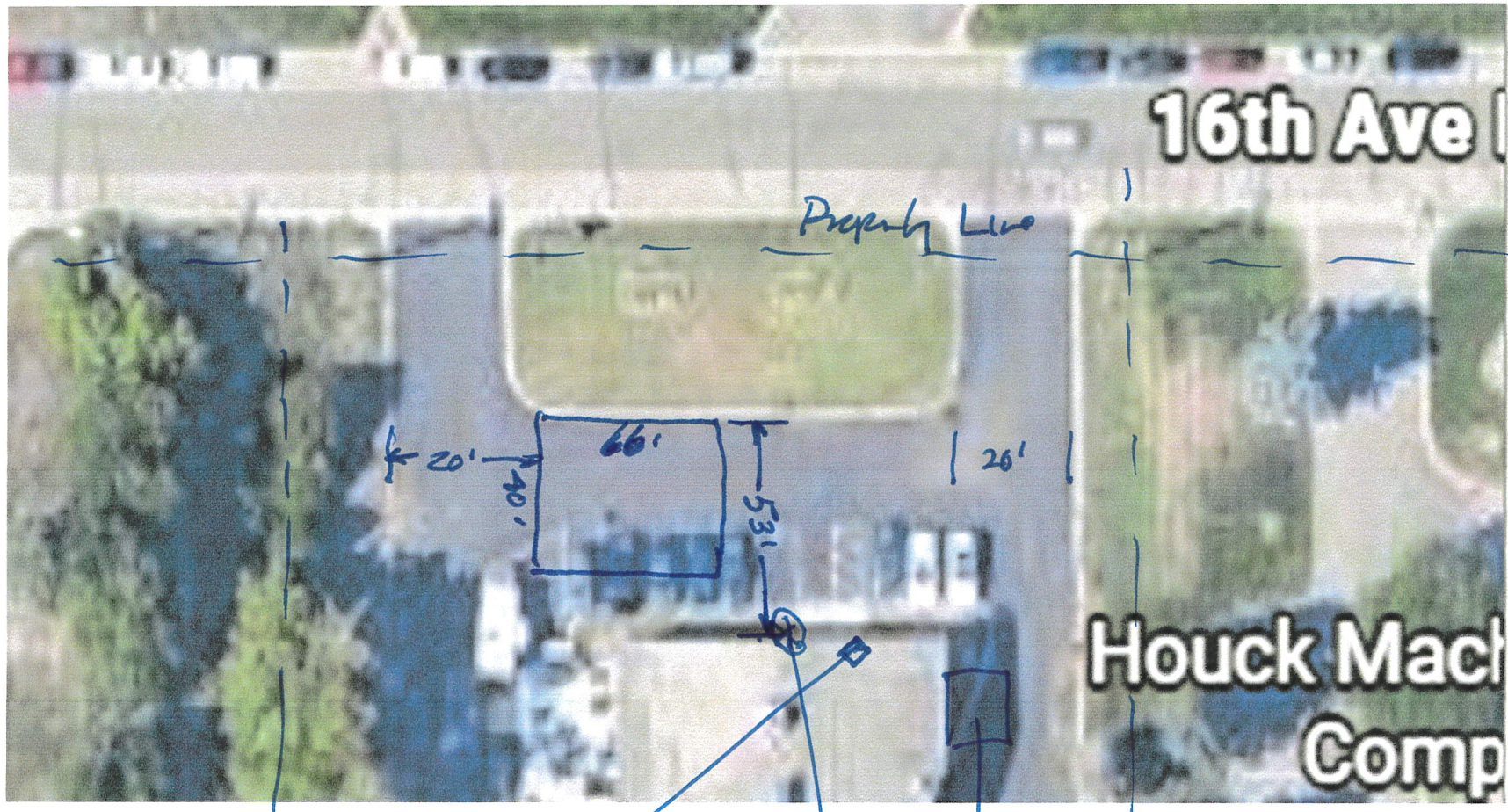
We have worked to positively contribute. Our guests and neighbors continually thank us for being a part of their community.

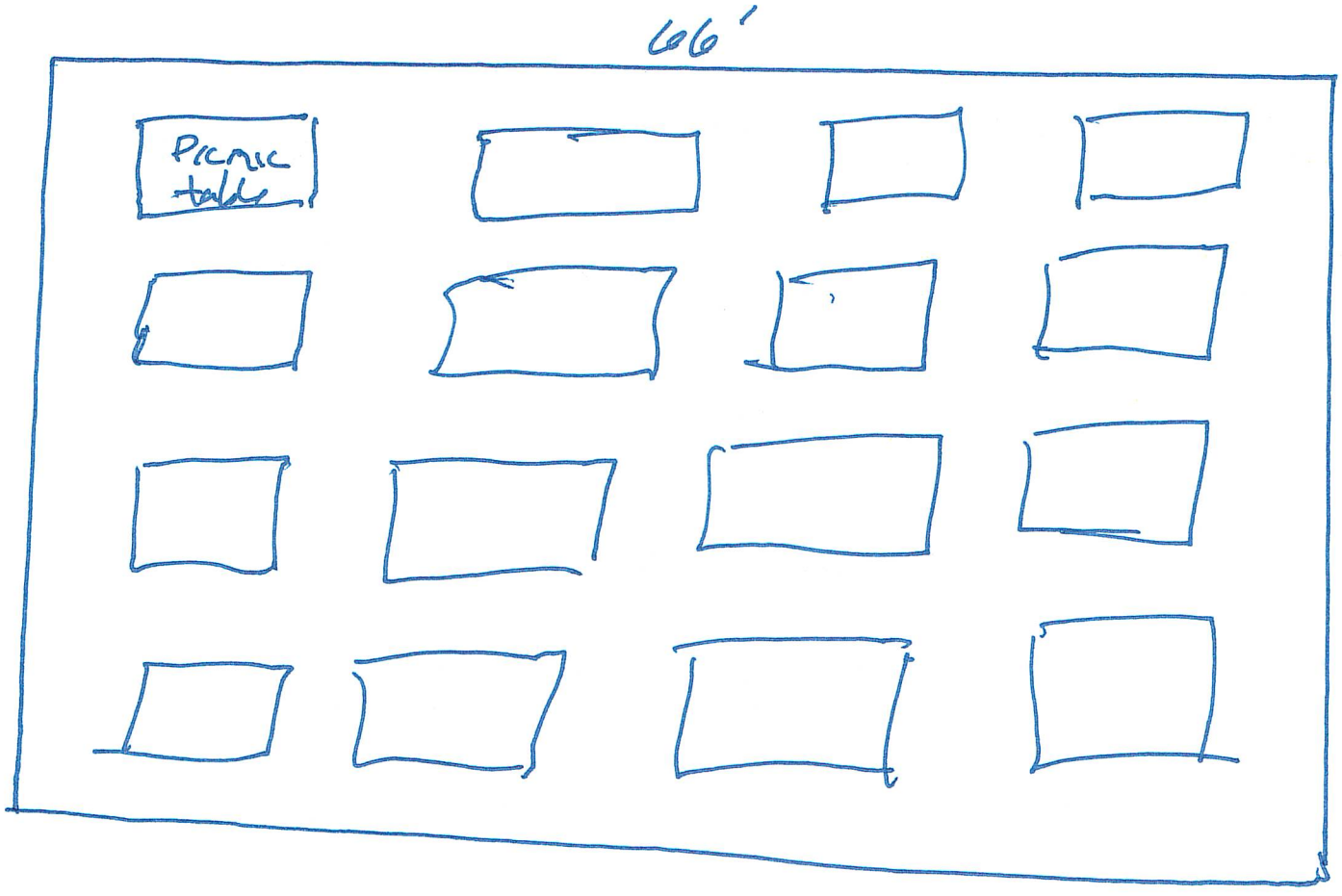
This change will make communication with the city more efficient and keep us better connected.

Best,

Tim Naumann

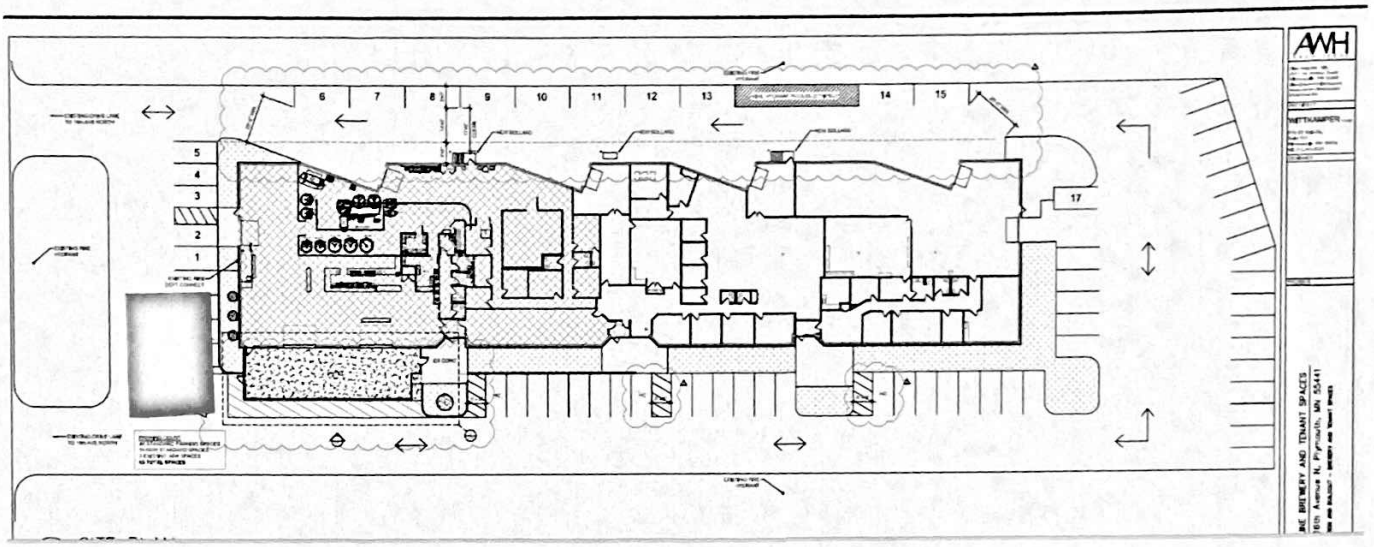

16th Ave
POTENTIAL TENT LOCATION
Houck Mach
Comp
nce
Line Brewing
Trailhead Plymouth
Luce Line Trail
Google Maps


16th Ave
Property Line
20'
66'
40'
53'
20'
Houck Mach
Comp
Property Line
Fire Extinguisher Cabinet inside door of building
Fire department access to water supply
Gas meters
Property Line




SEATING

* Each picnic table is 6 FT wide and 8 FT long



Square area shows the location of the tent
which has dimensions of 40 FT x 65 FT

# CITY OF PLYMOUTH

## ORDINANCE NO. 2026-07

## ORDINANCE AMENDING CHAPTER 21 ENTITLED THE ZONING ORDINANCE OF THE PLYMOUTH CITY CODE (2026033)

THE CITY OF PLYMOUTH ORDAINS:

**Section 1.** Legislative Formatting for Amendments. Amendments within this Ordinance are marked as follows: underlined text = new text to be added. Any text without markings (i.e., not underlined) shall remain as currently exists.

**Section 2.** Amendment of City Code. Section 21005.02 of the Plymouth City Code (RULES AND DEFINITIONS - DEFINITIONS) is hereby amended to add, in alphabetical order, the definition of "Brewery with Accessory Taproom":

*Brewery with accessory taproom:* A business engaged in the production of malt liquor, together with an accessory taproom operated in conjunction with the brewery for on-premises sale and consumption of malt liquor produced on-site. The operation may include accessory activities customarily associated with brewery and taproom operations, including food service, retail sales, private events, live music, performances, and similar entertainment activities conducted in conjunction with the principal brewery and accessory taproom usage.

**Section 3.** Amendment of City Code. Section 21565.11 of the Plymouth City Code (I-2, GENERAL INDUSTRIAL DISTRICT – USES BY ADMINISTRATIVE PERMIT) is hereby amended to add a new subdivision Subd. 11 (d), with re-lettering of the subsequent items, and revise existing Subd. 11 (d) as follows:

Subd. 11. (d) Outdoor Events in association with breweries and distilleries with accessory taprooms.

(1) Such activity could include seasonal music series, trivia or game nights, private events, or other entertainment consistent with taproom business operations.
(2) The event shall not exceed the period specified in the administrative permit and is subject to all applicable codes and regulations.

Subd. 11. ~~d~~ (e) General Standards applying to all temporary events and outdoor sales and outdoor events.

(1) The event or sale shall be accessory to or promoting the permitted or conditional use approved for the site.

(2) Tents, stands, and other similar temporary structures may be used, provided they meet applicable building and fire code requirements, and are clearly identified on the submitted plan and provided that it is determined by the Zoning Administrator that they will not impair the parking capacity of, emergency access, or the safe and efficient movement of pedestrian and vehicular traffic on or off the site.

**Section 4.** Effective Date. This Ordinance shall be in full force and effect upon its passage.

ADOPTED by the City Council this 23rd day of June, 2026.

_____
Jeffry Wosje, Mayor

**ATTEST:**

_____
Jodi M. Gallup, City Clerk

# CITY OF PLYMOUTH

## RESOLUTION 2026-162

## APPROVING FINDINGS OF FACT FOR A ZONING ORDINANCE TEXT AMENDMENT TO A SECTION OF CHAPTER 21 ENTITLED THE ZONING ORDINANCE TO ADD A DEFINITION OF BREWERY WITH ACCESSORY TAPROOM IN THE RULES AND DEFINITIONS SECTION AND TO ALLOW OUTDOOR EVENTS IN ASSOCIATION WITH BREWERIES AND DISTILLERIES WITH ACCESSORY TAPROOMS BY ADMINISTRATIVE PERMIT WITHIN THE I-2, GENERAL INDUSTRIAL ZONING DISTRICT (2026033)

WHEREAS, Hopscraft Brewing, LLC, initiated an amendment to Section 21005 – Rules and Definitions, and 21565 – I-2, General Industrial zoning district of the zoning ordinance; and

WHEREAS, the Planning Commission has reviewed the proposed text amendment at a duly called public hearing and recommends approval of the text amendment.

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA, that it should and hereby approves the zoning ordinance text amendments to add a definition of brewery with accessory taproom in Section 21005, and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in Section 21565 – I-2, general industrial zoning district, and modify the city code, based upon the finding that the proposed amendment would be consistent with the city's comprehensive plan and with the purpose and intent of the city's ordinances and policies.

ADOPTED by the City Council the 23rd day of June, 2026.

STATE OF MINNESOTA)
COUNTY OF HENNEPIN) SS.

The undersigned, being the duly qualified and appointed City Clerk of the City of Plymouth, Minnesota, certifies that I compared the foregoing resolution adopted at a meeting of the Plymouth City Council on June 23, 2026, with the original thereof on file in my office, and the same is a correct transcription thereof.

WITNESS my hand officially as such City Clerk and the Corporate seal of the city this _____ day of _____, _____.

_____
City Clerk

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-163

## RESOLUTION APPROVING SUMMARY PUBLICATION OF ORDINANCE NO. 2026-07

Ordinance No. 2026-07 amending Chapter 21 (Zoning Ordinance) to add a definition of brewery with accessory taproom in Section 21005, and to allow outdoor events in association with breweries and distilleries with accessory taprooms by administrative permit in Section 21565 – I-2, general industrial zoning district.

A printed copy of the entire ordinance is available for inspection at the City Clerk's Office during regular office hours.

APPROVED for summary publication by the City Council this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 7.1**

---

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Ryan Vadnais, Assistant Finance Director |
| **Reviewed by:** | Andrea Rich, Finance Director |
| **Item:** | **Accept 2025 Annual Comprehensive Financial Report (Aaron Nielson, LB Carlson)** |

---

## 1. Action Requested:

Hold public hearing and then adopt attached resolution accepting the 2025 Annual Comprehensive Financial Report (ACFR).

## 2. Background:

Each year, the city is required to have an independent certified public accounting firm audit the financial statements. The firm LB Carlson performed the 2025 audit. Per section 6.02, Subdivision 8 of the City Charter, the annual audit must be discussed by the council at a public hearing called for that purpose.

For the year ending December 31, 2025, the city received an unqualified opinion. An unqualified opinion is the highest form of assurance a certified public accounting firm can issue. This opinion can be found on page one of the ACFR financial section.

There are several areas within the reports to pay special attention to as these areas will assist in providing a better understanding of the city's overall financial condition. These areas are: Annual Comprehensive Financial Report (letter of transmittal, independent auditor's report, management discussion and analysis and notes to the financial statements), Corrective Action Plan, Management Report and Special Purpose Audit Report.

Aaron Nielson from LB Carlson will provide a brief overview of the ACFR, the Special Purpose Audit Report and the Management Report. As part of the annual reporting process, the ACFR is submitted to the national Government Finance Officers Association for the Certificate of Excellence in Financial Reporting. The city has

received this award for 2024 marking over 40 years of achievement.

## 3. Budget Impact:

NA

## 4. Attachments:

1. Presentation
2. 2025 Management Letter
3. 2025 ACFR
4. 2025 Special Purpose Report
5. 2025 Corrective Action Plan
6. City Council Resolution 2026-164

LB | CARLSON

# City of Plymouth, Minnesota

## Audit Report for Year Ended December 31, 2025

**Presented by:** Aaron J. Nielsen, CPA
Principal

# AUDITOR'S ROLE

LB | CARLSON

**OPINION ON FINANCIAL STATEMENTS**

- City Audit
- Schedule of Expenditures of Federal Awards

**INTERNAL CONTROLS AND COMPLIANCE**

- Financial Statement Audit
- Federal "Single Audit"
- MN Legal Compliance Audit

# AUDIT RESULTS

LB | CARLSON

| | |
|---|---|
| FINANCIAL STATEMENTS | • Unmodified Opinion on Basic Financial Statements |
| INTERNAL CONTROL AND COMPLIANCE – FINANCIAL AUDIT | • No Material Weaknesses or Instances of Noncompliance Reported in the Current Year |

# AUDIT RESULTS

LB | CARLSON

**SINGLE AUDIT OF FEDERAL AWARDS**

- No internal control over federal compliance findings reported in the current year

**MN LEGAL COMPLIANCE**

- No Minnesota Legal Compliance Findings reported in the current year

# AGREED UPON PROCEDURES

LB | CARLSON

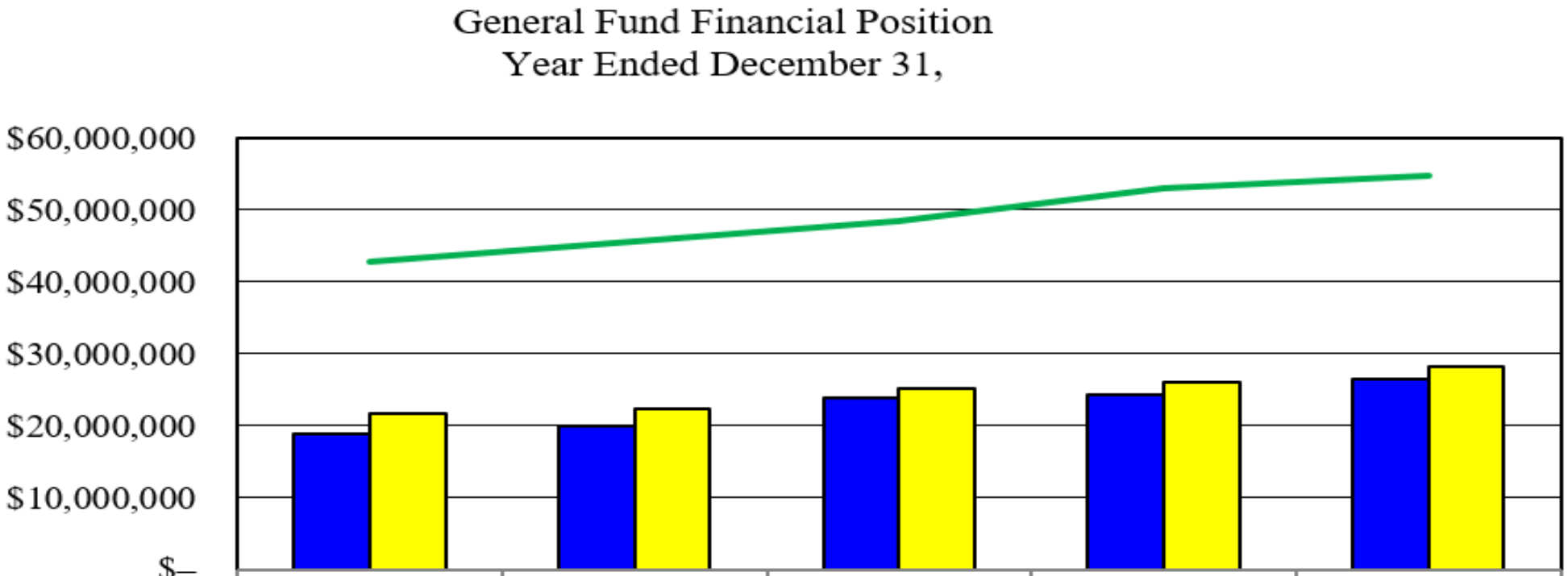
**FEDERAL TRANSIT ADMINISTRATION**

- Completed the agreed upon procedures for conformity with Uniform System of Accounts

**FEDERAL TRANSIT ADMINISTRATION**

- Required every 10 years
- Completed in March 2026

# General Fund Financial Position




| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Fund Balance | $18,782,279 | $20,039,615 | $23,883,906 | $24,371,482 | $26,494,980 |
| Cash Balance | $21,595,035 | $22,428,136 | $25,187,751 | $25,987,637 | $28,129,394 |
| Expenditures | $42,922,095 | $45,587,120 | $48,508,217 | $53,003,353 | $54,777,999 |

# CLOSING COMMENTS

LB | CARLSON

**GENERAL FUND**

- City's Primary Operating Fund – Continues to Meet Fund Balance Policy Goal at 12.31.2025

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

- City has received GFOA's F/S award for the past 43 years
- Current Year Report Prepared to Meet Program Requirements and Includes Significant Amounts of Financial and Non-Financial Information

Management Report

for

City of Plymouth
Hennepin County, Minnesota

December 31, 2025



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LB | CARLSON

To the City Council and Management
City of Plymouth, Minnesota

We have prepared this management report in conjunction with our audit of the City of Plymouth, Minnesota's (the City) financial statements for the year ended December 31, 2025. We have organized this report into the following sections:

- Audit Summary
- Governmental Funds Overview
- General Fund Overview
- Enterprise Funds Overview
- Government-Wide Financial Statements
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the City, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to city finances in Minnesota. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

June 15, 2026

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# AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the City Council, administration, or those charged with governance of the City.

## OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS,* AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS (CFR) PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate the following information related to our audit.

## PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

## AUDIT OPINIONS AND FINDINGS

Based on our audit of the City's financial statements for the year ended December 31, 2025:

- We have issued unmodified opinions on the City's basic financial statements.
- We reported no deficiencies in the City's internal control over financial reporting that we considered to be material weaknesses. It should be understood that internal controls are never perfected, and those controls which protect the City's funds from such things as fraud and accounting errors need to be continually reviewed by management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance required to be reported under *Government Auditing Standards.*
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the City has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the City's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no findings based on our testing of the City's compliance with Minnesota laws and regulations.

## OTHER OBSERVATIONS AND RECOMMENDATIONS

### *Internal Controls Over Vendors*

A relatively common method of attempting to defraud local governments involves inducing them to pay claims from fictitious vendors for goods or services that were never provided. Strong safeguards over adding new vendors or making changes to existing vendors within the government's accounts payable system is an important control to mitigate this risk. Some considerations in this area include:

- Limiting the number of employees with access to add or alter vendor records within the accounts payable system,
- Requiring vendor additions or changes to be reviewed and approved by supervisory personnel, preferably one not directly involved in processing accounts payable,
- Verifying the legitimacy of vendors by obtaining a W-9 or other means,
- Verifying any changes to vendor address or banking information prior to processing payments, and
- Periodically reviewing the vendor listing to remove inactive vendors from the system.

### *Uniform Guidance Revisions*

As part of the requirements with a Single Audit of the City's expenditures of federal awards and receipt of federal funding, the City is obligated to maintain a comprehensive system of internal controls over federal grant compliance that is up to date with current requirements. The U.S. Office of Management and Budget issued a revision to the Uniform Guidance in 2024, aiming to streamline grant management and reduce grantor agency and recipient burden. The revised guidance is effective for new federal grant entitlements awarded on or after October 1, 2024.

The revision includes a number of significant changes to the federal Single Audit process, including: an increase in dollar threshold for requiring a Single Audit from $750,000 to $1,000,000; changes to the thresholds and process used for determining major programs; an increase in the threshold for the disposition of equipment and remitting unused supplies from $5,000 to $10,000; and an increase in the federal de minimis indirect cost rate from 10 percent to 15 percent. Key changes to written policy requirements for recipients include: enhancement of cybersecurity controls, inclusion of veteran-owned businesses to the group of entities for procurement preference, and a broadened scope for reporting of mandatory disclosures. We recommend the City continue the proactive review of internal control policies to ensure compliance with current guidance.

## SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

## ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- **Depreciation/Amortization** – Management's estimates of depreciation/amortization expense are based on the estimated useful lives of the assets.

- **Total Other Post-Employment Benefits (OPEB) and Net Pension Liabilities** – The City has recorded liabilities and activity for OPEB and pension benefits. These obligations are calculated using actuarial methodologies described in the Governmental Accounting Standards Board Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

- **Compensated Absences** – Management's estimate is based on current rates of pay, unused compensated absence balances, and the likelihood that these leave balances will ultimately be paid out over the course of employment or at termination.

- **Self-Insurance Reserves** – Management's estimates of self-insurance reserves are based on the estimated liability for incurred, but not reported claims.

- **Value of Land Held for Resale** – These assets are stated at the lower of cost or acquisition value based on management's estimates.

We evaluated the key factors and assumptions used by management to develop these accounting estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

## DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

## DISAGREEMENTS WITH MANAGEMENT

For purposes of this report, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated June 15, 2026.

## MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis and the pension and OPEB-related required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information accompanying the financial statements and the separately issued Schedule of Expenditures of Federal Awards, which are not RSI. With respect to this information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information and Schedule of Expenditures of Federal Awards to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements, but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## GOVERNMENTAL FUNDS OVERVIEW

This section of the report provides you with an overview of the financial trends and activities of the City's governmental funds, which includes the General, special revenue, debt service, and capital project funds. These funds are used to account for the basic services the City provides to all of its citizens, which are financed primarily with property taxes. The governmental fund information in the City's financial statements focuses on budgetary compliance and the sufficiency of each governmental fund's current assets to finance its current liabilities.

### GOVERNMENTAL FUND BALANCES

The following table summarizes the changes in the fund balances of the City's governmental funds during the year ended December 31, 2025, presented both by fund balance classification and by fund:

**Governmental Funds Change in Fund Balance**

| | Fund Balance as of December 31, 2025 | Fund Balance as of December 31, 2024 | Change |
|---|---|---|---|
| Fund balances of governmental funds | | | |
| Total by classification | | | |
| Nonspendable | $ 110,376 | $ 149,617 | $ (39,241) |
| Restricted | 34,526,881 | 38,608,297 | (4,081,416) |
| Assigned | 25,696,985 | 25,328,878 | 368,107 |
| Unassigned | 22,540,937 | 21,772,689 | 768,248 |
| Total governmental funds | $ 82,875,179 | $ 85,859,481 | $ (2,984,302) |
| Total by fund | | | |
| General | $ 26,494,980 | $ 24,371,482 | $ 2,123,498 |
| Transit System | 16,233,239 | 21,291,808 | (5,058,569) |
| General Capital Projects | 13,037,910 | 14,650,605 | (1,612,695) |
| Street Replacement | (1,617,755) | 171,883 | (1,789,638) |
| Improvement Projects | 1,191,403 | (417,439) | 1,608,842 |
| Tax Increment Projects | 5,170,143 | 4,240,308 | 929,835 |
| Nonmajor funds | 22,365,259 | 21,550,834 | 814,425 |
| Total governmental funds | $ 82,875,179 | $ 85,859,481 | $ (2,984,302) |

In total, the fund balances of the City's governmental funds decreased $2,984,302 during the year ended December 31, 2025.

The decrease in the current year was primarily in restricted fund balances in the Transit System and Street Replacement Funds. The use of restricted resources for infrastructure and transit improvements by the City in the current year contributed to the changes seen in the above table.

## GOVERNMENTAL FUNDS REVENUE

The following table presents the City's governmental funds revenue by source for the last two fiscal years:

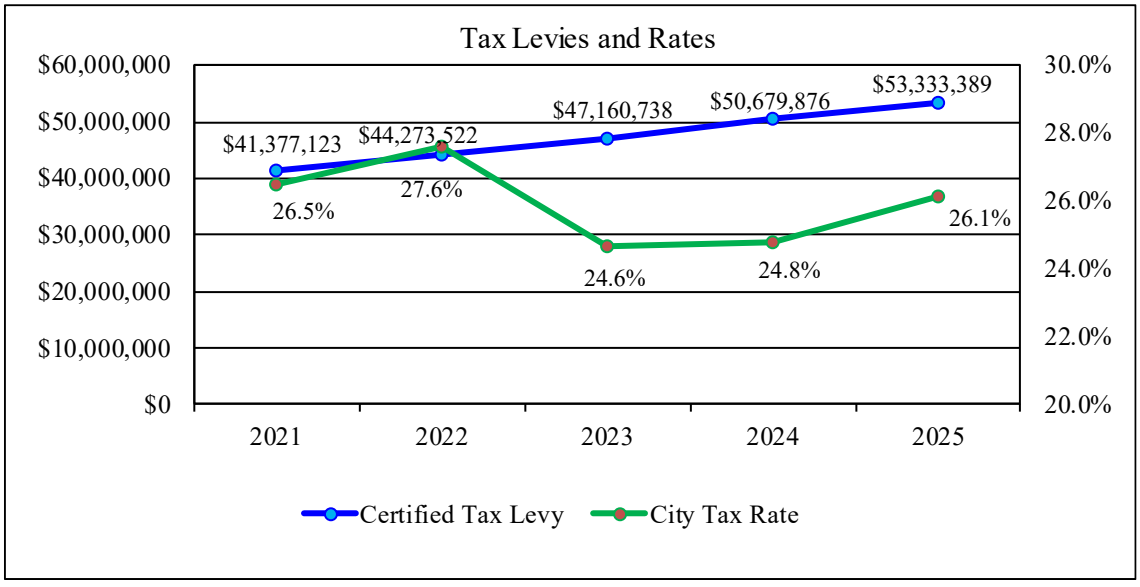
**Governmental Funds Revenue by Source**

| | 2025 | | 2024 | | Year-to-Year Change | |
|---|---|---|---|---|---|---|
| | Revenue | Percent of Total | Revenue | Percent of Total | Dollar Change | Percent Change |
| Property taxes | $ 52,786,177 | 46.7 % | $ 51,446,051 | 52.2 % | $ 1,340,126 | 2.6 % |
| Franchise and other taxes | 6,045,661 | 5.3 | 4,387,347 | 4.5 | 1,658,314 | 37.8 % |
| Licenses and permits | 5,937,712 | 5.3 | 6,227,822 | 6.3 | (290,110) | (4.7) % |
| Intergovernmental | 33,058,751 | 29.2 | 24,268,271 | 24.6 | 8,790,480 | 36.2 % |
| Charges for services | 6,333,648 | 5.6 | 6,415,744 | 6.5 | (82,096) | (1.3) % |
| Other | 8,916,085 | 7.9 | 5,836,939 | 5.9 | 3,079,146 | 52.8 % |
| Total revenue | $ 113,078,034 | 100.0 % | $ 98,582,174 | 100.0 % | $ 14,495,860 | 14.7 % |

The City's governmental fund revenues for 2025 were $113,078,034, an increase of $14,495,860 (14.7 percent), from the prior year. Property taxes increased as anticipated with the change in the adopted levy. Franchise and other taxes increased from sales and use taxes imposed and collected by Hennepin County and remitted to cities with city operated transit systems. Intergovernmental revenues are up compared to the prior year, due to the City receiving significant funding from federal and state sources for the Station 73 transit project. Other revenues are up due to park dedication fees received from developers.

## PROPERTY TAXES

The following graph presents the City's certified tax levy and resulting tax rates applied to city residents for each of the last five levy years:

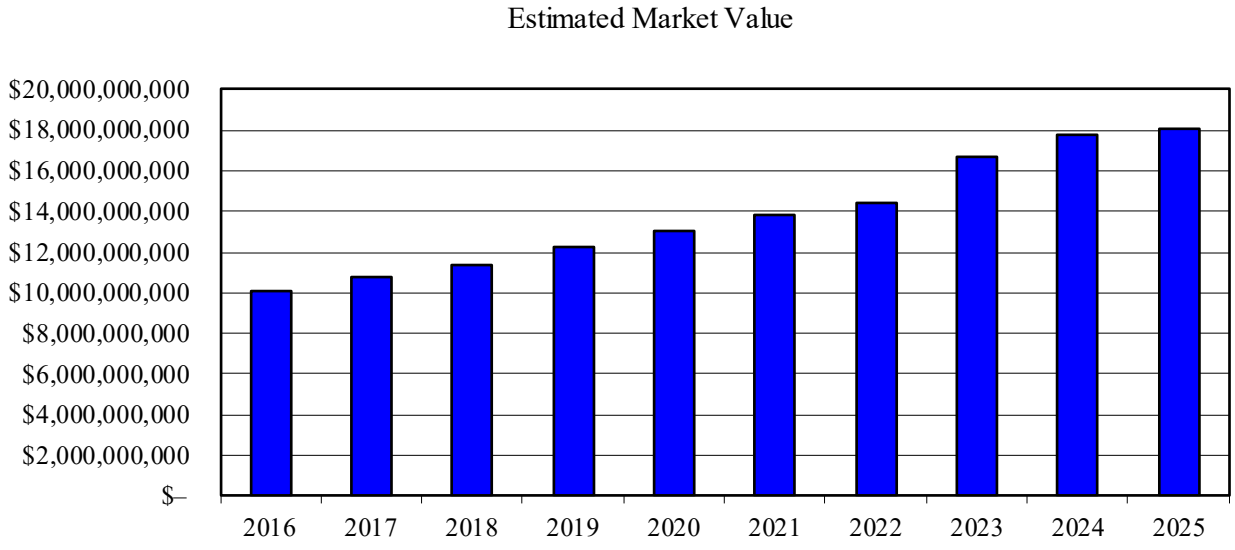



The City's certified levy has continued to grow over the last five years, while the tax rate has also changed due to the change of the tax base.

**TAX VALUES**

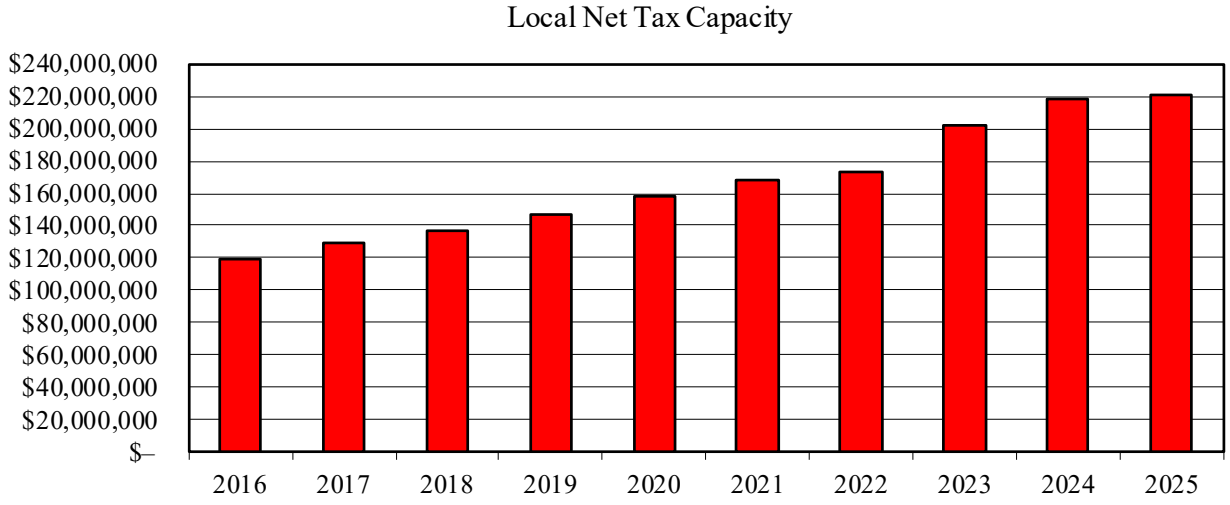
Minnesota cities rely heavily on local property taxes to support governmental fund activities. In the 2025 fiscal year, ad valorem property taxes provided 46.7 percent of the City's total governmental funds revenue.

The City's estimated market value increased 7.0 percent for taxes payable in 2024 and increased 1.6 percent for taxes payable in 2025. The following graph shows the City's changes in estimated market value over the past 10 years:




Tax capacity is considered the actual base available for taxation. It is calculated by applying the state's property classification system to each property's market value. Each property classification, such as commercial or residential, has a different calculation and uses different rates. Consequently, a city's total tax capacity will change at a different rate than its total market value, as tax capacity is affected by the proportion of its tax base that is in each property classification from year-to-year, as well as legislative changes to tax rates. The City's tax capacity increased 8.3 percent and 1.0 percent for taxes payable in 2024 and 2025, respectively.

The following graph shows the City's change in tax capacities over the past 10 years:



## GOVERNMENTAL FUND EXPENDITURES

The expenditures of governmental funds will vary from year-to-year, based on the City's circumstances. Expenditures are classified into three types as follows:

- **Current** – These are typically the general operating type expenditures occurring on an annual basis, and are primarily funded by general sources, such as taxes and intergovernmental revenues.

- **Capital Outlay** – These expenditures do not occur on a consistent basis, more typically fluctuating significantly from year-to-year. Many of these expenditures are project-oriented, and are often funded by specific sources that have benefited from the expenditure, such as special assessment improvement projects.

- **Debt Service** – Although the expenditures for debt service may be relatively consistent over the term of the respective debt, the funding source is the important factor. Some debt may be repaid through specific sources, such as special assessments or redevelopment funding, while other debt may be repaid with general property taxes.

The following table presents the City's governmental funds expenditures by type for the last two fiscal years:

**Governmental Funds Expenditures by Type**

| | 2025 | | 2024 | | Year-to-Year Change | |
|---|---|---|---|---|---|---|
| | Expenditures | Percent of Total | Expenditures | Percent of Total | Dollar Change | Percent Change |
| Current | | | | | | |
| General government | $ 8,678,946 | 7.1 % | $ 9,902,358 | 9.0 % | $ (1,223,412) | (12.4) % |
| Economic development | 1,221,595 | 1.0 | 3,097,632 | 2.8 | (1,876,037) | (60.6) % |
| Parks and recreation | 15,062,158 | 12.4 | 13,239,410 | 12.1 | 1,822,748 | 13.8 % |
| Public safety | 28,592,507 | 23.5 | 26,698,027 | 24.4 | 1,894,480 | 7.1 % |
| Public service | 7,159,896 | 5.9 | 5,932,547 | 5.4 | 1,227,349 | 20.7 % |
| Public works | 8,170,086 | 6.7 | 7,139,821 | 6.5 | 1,030,265 | 14.4 % |
| Total current | 68,885,188 | 56.6 | 66,009,795 | 60.2 | 2,875,393 | 4.4 % |
| Capital outlay | 48,970,016 | 40.2 | 39,630,370 | 36.3 | 9,339,646 | 23.6 % |
| Debt service | 3,875,825 | 3.2 | 3,815,222 | 3.5 | 60,603 | 1.6 % |
| Total expenditures | $ 121,731,029 | 100.0 % | $ 109,455,387 | 100.0 % | $ 12,275,642 | 11.2 % |

Total expenditures for the City's governmental funds for 2025 were $121,731,029, an increase of $12,275,642 (11.2 percent) over the prior year. Increased capital outlay was the largest factor contributing to the change due to various street and infrastructure projects, as well as the Station 73 transit project.

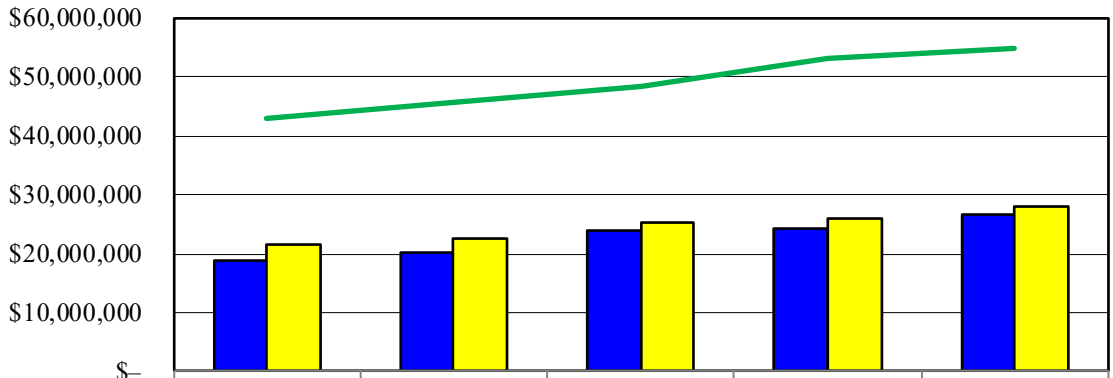
## GENERAL FUND OVERVIEW

This section of the report focuses specifically on the financial trends and activities of the General Fund, which accounts for the financial activity of the basic services provided to the community. The primary services included within this fund include the administration of municipal operations, police and fire protection, permitting and building inspection, streets and highway maintenance, parks and recreation, and economic development.

### GENERAL FUND FINANCIAL POSITION

The following graph displays the City's General Fund trends of financial position and changes in the volume of financial activity. Fund balance and cash balance are typically used as indicators of financial health or equity, while annual expenditures are often used to measure the size of the operation.

General Fund Financial Position
Year Ended December 31,




| | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| Fund Balance | $18,782,279 | $20,039,615 | $23,883,906 | $24,371,482 | $26,494,980 |
| Cash Balance | $21,595,035 | $22,428,136 | $25,187,751 | $25,987,637 | $28,129,394 |
| Expenditures | $42,922,095 | $45,587,120 | $48,508,217 | $53,003,353 | $54,777,999 |

The City's General Fund cash and investments balance on December 31, 2025, was $28,129,394, an increase of $2,141,757. Total fund balance on December 31, 2025, was $26,494,980, which is an increase of $2,123,498 over the prior year.

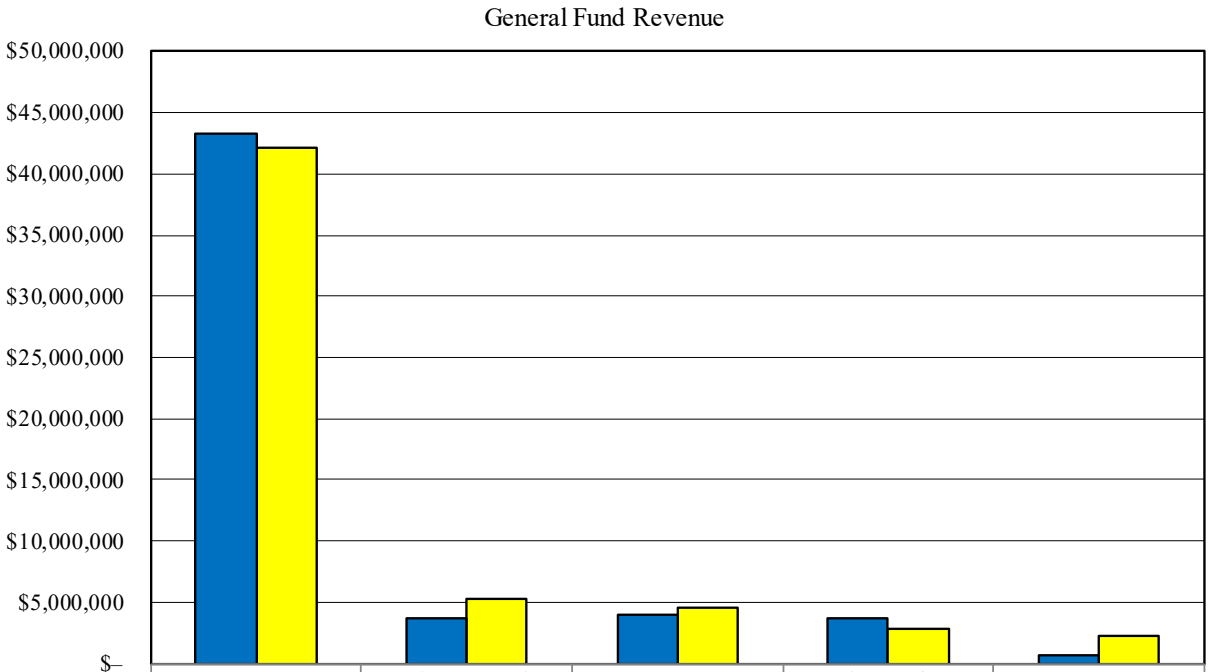
A government, like any organization, requires a certain amount of equity to operate. A healthy financial position allows the City to avoid volatility in tax rates; helps minimize the impact of state funding changes; allows for the adequate and consistent funding of services, repairs, and unexpected costs; and is a factor in determining the City's bond rating and resulting interest costs.

A trend that is typical of Minnesota local governments, especially the General Fund of cities, is the unusual cash flow experienced throughout the year. The City's General Fund cash disbursements are spread relatively evenly throughout the year, other than the impact of seasonal services such as snowplowing, street maintenance, and recreation activities. Cash receipts of the General Fund are quite a different story. Property taxes comprise about 73.9 percent of the fund's total annual revenue. Approximately half of the City's annual property tax levy is collected and remitted to the City by the end of June and the rest by December. Consequently, cities depend on the resources this fund balance represents to provide adequate cash reserves to finance their everyday operations between these collections.

In accordance with the City's fund balance policy, the General Fund balance at the end of the 2025 fiscal year (excluding the amount restricted for public safety and assigned for unrealized market value gains) represents approximately 40 percent of the subsequent year's budgeted expenditures and transfers out.

## GENERAL FUND REVENUE

The following graph illustrates the City's General Fund revenue sources for 2025 compared to budget:

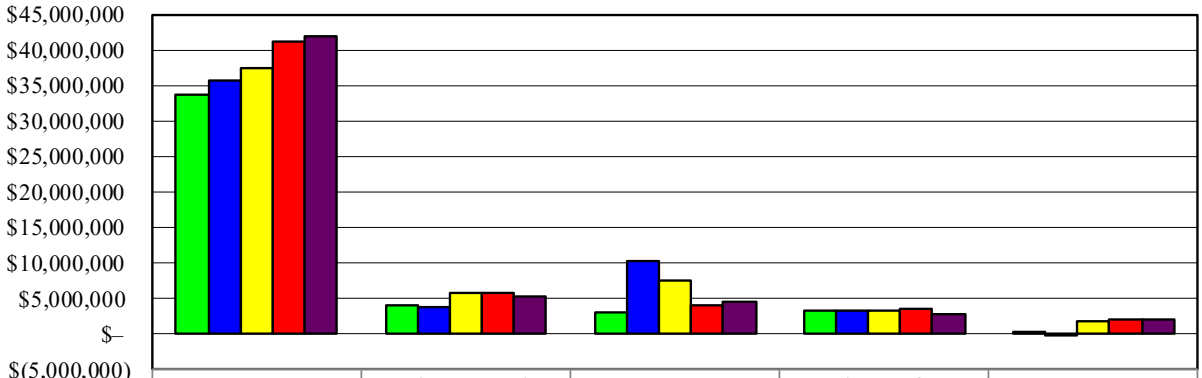



| | Taxes | Licenses and Permits | Intergovernmental | Charges for Services | Other |
|---|---|---|---|---|---|
| Actual | $42,094,688 | $5,267,856 | $4,502,764 | $2,850,573 | $2,209,666 |
| Budget | $43,349,363 | $3,699,085 | $3,968,034 | $3,758,672 | $723,300 |

Total General Fund revenues for 2025 were $56,925,547, which was $1,427,093 (2.6 percent) more than budget. Favorable variances in licenses and permits, intergovernmental sources, and other revenues were partially offset by taxes and charges for services ending less than projected in the final budget. Licenses and permits surpassed budget expectations, due to conservative budgeting and elevated development activity in the City. Intergovernmental was over budget, due to the City's conservative budgeting for state fire aid and other one-time grants. Other sources were over budget, predominantly caused by the conservative budgeting for investment earnings and a pass-through grant application fee not anticipated in the final budget. Property taxes were under budget due to large property value court petitions being settled. Charges for services under budget were due to engineering administration fees being budgeted as charges for services and were recorded elsewhere.

The following graph presents the City's General Fund revenue by source for the last five years. The graph reflects the City's reliance on property and other taxes, which represented 73.9 percent of General Fund revenues in 2025:

General Fund Revenue by Source
Year Ended December 31,

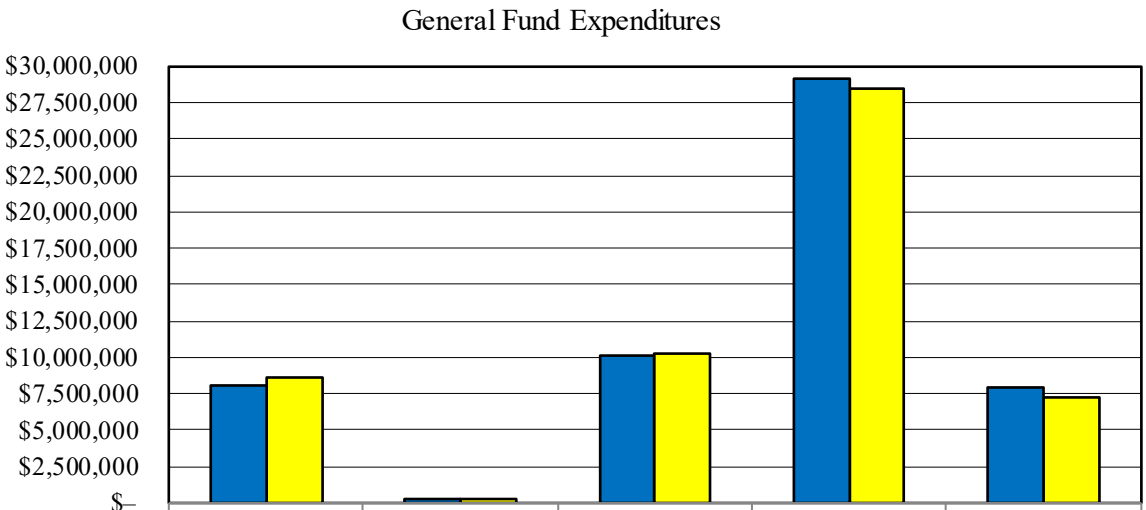



| | Taxes | Licenses and Permits | Intergovernmental | Charges for Services | Other |
|---|---|---|---|---|---|
| 2021 | $33,852,858 | $3,999,026 | $3,016,629 | $3,374,948 | $390,241 |
| 2022 | $35,700,992 | $3,935,053 | $10,400,260 | $3,395,976 | $(14,398) |
| 2023 | $37,402,355 | $5,877,665 | $7,605,037 | $3,417,832 | $1,731,312 |
| 2024 | $41,153,479 | $5,844,075 | $4,113,257 | $3,480,210 | $2,074,182 |
| 2025 | $42,094,688 | $5,267,856 | $4,502,764 | $2,850,573 | $2,209,666 |

Total General Fund revenue for 2025 was $260,344 (0.5 percent) more than last year. The increase in taxes was as anticipated and approved with the annual levy process. The increase noted in the "all other" category was due to the pass-through grant application fee for economic development. Intergovernmental revenue increased, due to increased fire state aid and school resource officer charges to local school districts. Licenses and permits and charges for services remained similar to prior year amounts with ongoing development in the City, but both sources were down compared to prior year levels.

## GENERAL FUND EXPENDITURES

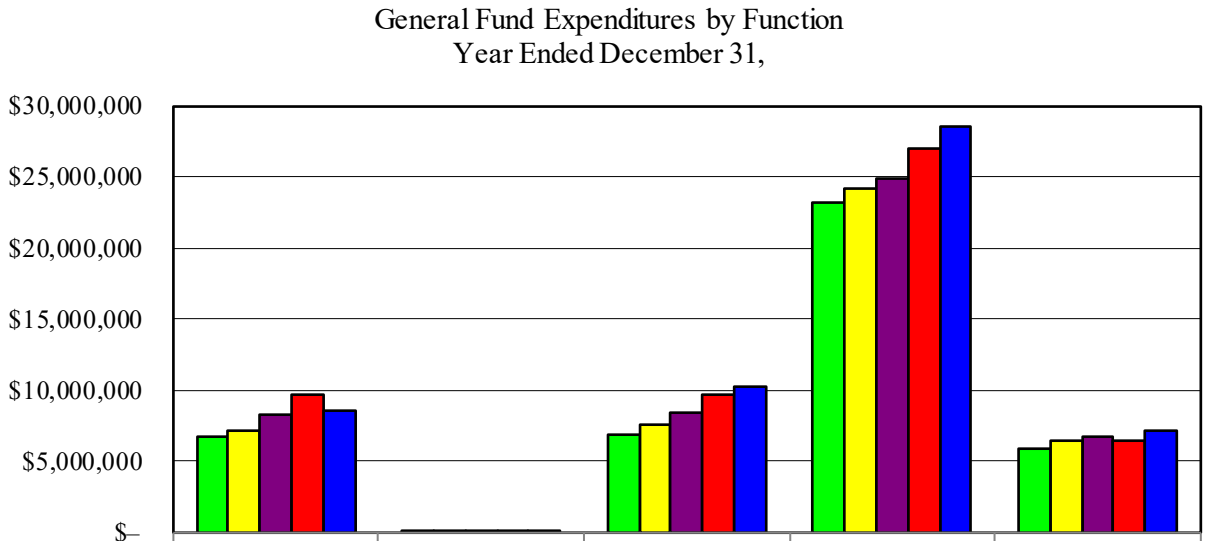
The following graph illustrates the components of General Fund spending for 2025 compared to budget:




| | General Government | Economic Development | Parks and Recreation | Public Safety | Public Works |
|---|---|---|---|---|---|
| Actual | $8,545,977 | $178,174 | $10,276,583 | $28,538,996 | $7,238,269 |
| Budget | $8,065,897 | $223,165 | $10,135,698 | $29,169,251 | $7,851,509 |

Total General Fund expenditures for 2025 were $54,777,999, which was $667,521 (1.2 percent) under the final budget. The largest savings to budget were in public safety and public works, largely due to unfilled positions. Conservative budgeting for contractual services and for materials and supplies also provided savings in the public works function.

The following graph presents the City's General Fund expenditures by function for the last five years:




| | General Government | Economic Development | Parks and Recreation | Public Safety | Public Works |
|---|---|---|---|---|---|
| 2021 | $6,809,290 | $144,215 | $6,856,688 | $23,231,070 | $5,880,832 |
| 2022 | $7,250,036 | $35,799 | $7,667,585 | $24,216,624 | $6,417,076 |
| 2023 | $8,324,016 | $84,262 | $8,448,834 | $24,959,823 | $6,691,282 |
| 2024 | $9,775,040 | $121,231 | $9,690,089 | $27,004,244 | $6,412,749 |
| 2025 | $8,545,977 | $178,174 | $10,276,583 | $28,538,996 | $7,238,269 |

Total General Fund expenditures for 2025 were $1,774,646 (3.3 percent) more than the previous year. The increase was spread across most categories, as presented in the table above. Increases were partially due to changes in wages and benefits, along with ongoing development activity in the current year. The decrease in general government expenditures was mainly due to reductions in Hennepin County assessor fees and in redevelopment application fees submitted to the state on behalf of a private developer for site redevelopment.

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## ENTERPRISE FUNDS OVERVIEW

The City maintains enterprise funds to account for services the City provides that are financed primarily through fees charged to those utilizing the service. This section of the report provides you with an overview of the financial trends and activities of the City's enterprise funds, which include the Water Sewer Utility, Ice Center, Water Resources, Solid Waste Management, and Fieldhouse Funds.

The utility funds comprise a considerable portion of the City's activities. These funds help to defray overhead and administrative costs and provide additional support to general government operations. We understand that the City is proactive in reviewing these activities on an ongoing basis and we want to reiterate the importance of continually monitoring these operations. Over the years, we have emphasized to our city clients the importance of these utility operations being self-sustaining, preventing additional burdens on general government funds. This would include the accumulation of net position for future capital improvements and providing a cushion in the event of a negative trend in operations.

### ENTERPRISE FUNDS FINANCIAL POSITION

The following table summarizes the changes in the financial position of the City's enterprise funds during the year ended December 31, 2025, presented both by net position classification and by fund:

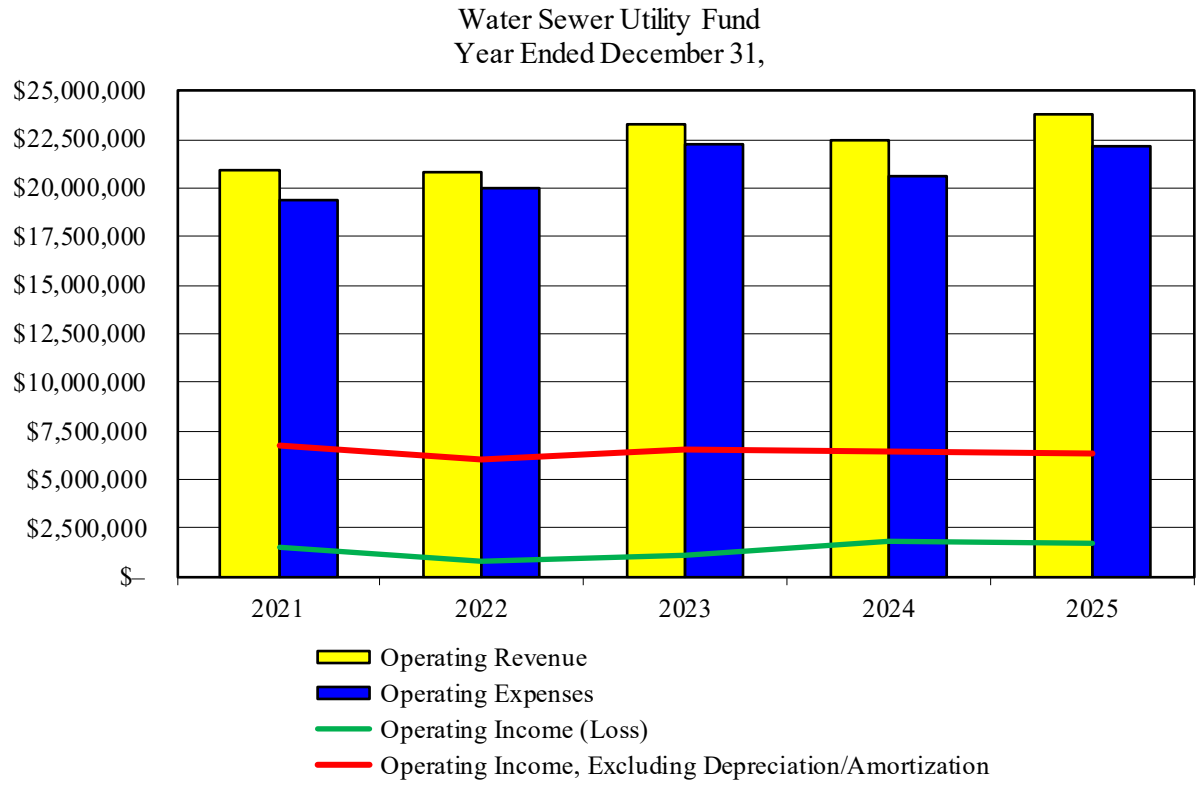
**Enterprise Funds Change in Financial Position**

| | Net Position as of December 31, 2025 | Net Position as of December 31, 2024 | Change |
|---|---|---|---|
| Net position of enterprise funds | | | |
| Total by classification | | | |
| Net investment in capital assets | $ 181,463,315 | $ 164,408,227 | $ 17,055,088 |
| Restricted | 37,430,257 | 34,630,085 | 2,800,172 |
| Unrestricted | 15,907,597 | 14,605,663 | 1,301,934 |
| Total enterprise funds | $ 234,801,169 | $ 213,643,975 | $ 21,157,194 |
| Total by fund | | | |
| Water Sewer Utility | $ 166,025,860 | $ 152,903,663 | $ 13,122,197 |
| Ice Center | 11,187,098 | 11,423,312 | (236,214) |
| Water Resources | 53,555,455 | 46,042,156 | 7,513,299 |
| Nonmajor funds | | | |
| Solid Waste Management | 1,704,423 | 982,767 | 721,656 |
| Fieldhouse | 2,328,333 | 2,292,077 | 36,256 |
| Total enterprise funds | $ 234,801,169 | $ 213,643,975 | $ 21,157,194 |

In total, the net position of the City's enterprise funds increased by $21,157,194 during the year ended December 31, 2025. The increase in net position includes positive overall operating results, investment earnings, and funding from connection fees and capital contributions recognized in the current year. The City's Water Sewer Utility Fund also received proceeds from a class action lawsuit settlement in 2025.

**WATER SEWER UTILITY FUND**

The following graph presents five years of comparative operating results for the City's Water Sewer Utility Fund:



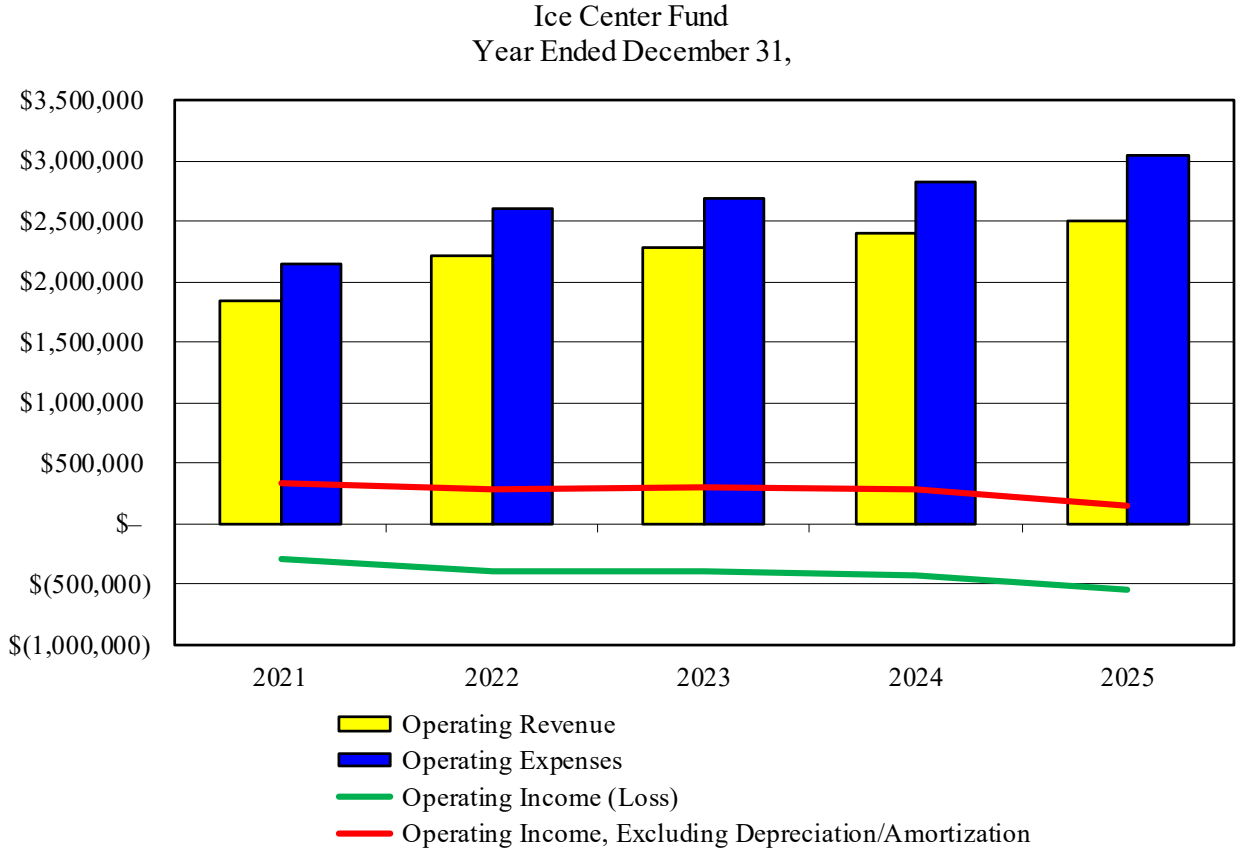

The Water Sewer Utility Fund ended 2025 with a total net position of $166,025,860, an increase of $13,122,197 from the prior year. Of this, $126,248,587 represents the net investment in capital assets, and $27,389,615 is restricted for utility trunk improvements, leaving $12,387,658 of unrestricted net position.

The Water Sewer Utility Fund operating revenue was $23,822,717 for 2025, an increase of $1,369,134 (6.1 percent). Increased rates and consumption in 2025 contributed to this change. Consumption will fluctuate from year-to-year based on many factors, including weather patterns and the number of utility customers.

Operating expenses (including depreciation/amortization of $4,664,204) were $22,132,485, an increase of $1,488,976 (7.2 percent); the increase was spread primarily between contractual services and personal services. The increase in spending also included an increase in municipal wastewater charges as established by the Metropolitan Council each year.

**ICE CENTER FUND**

The following graph presents five years of comparative operating results for the City's Ice Center Fund:



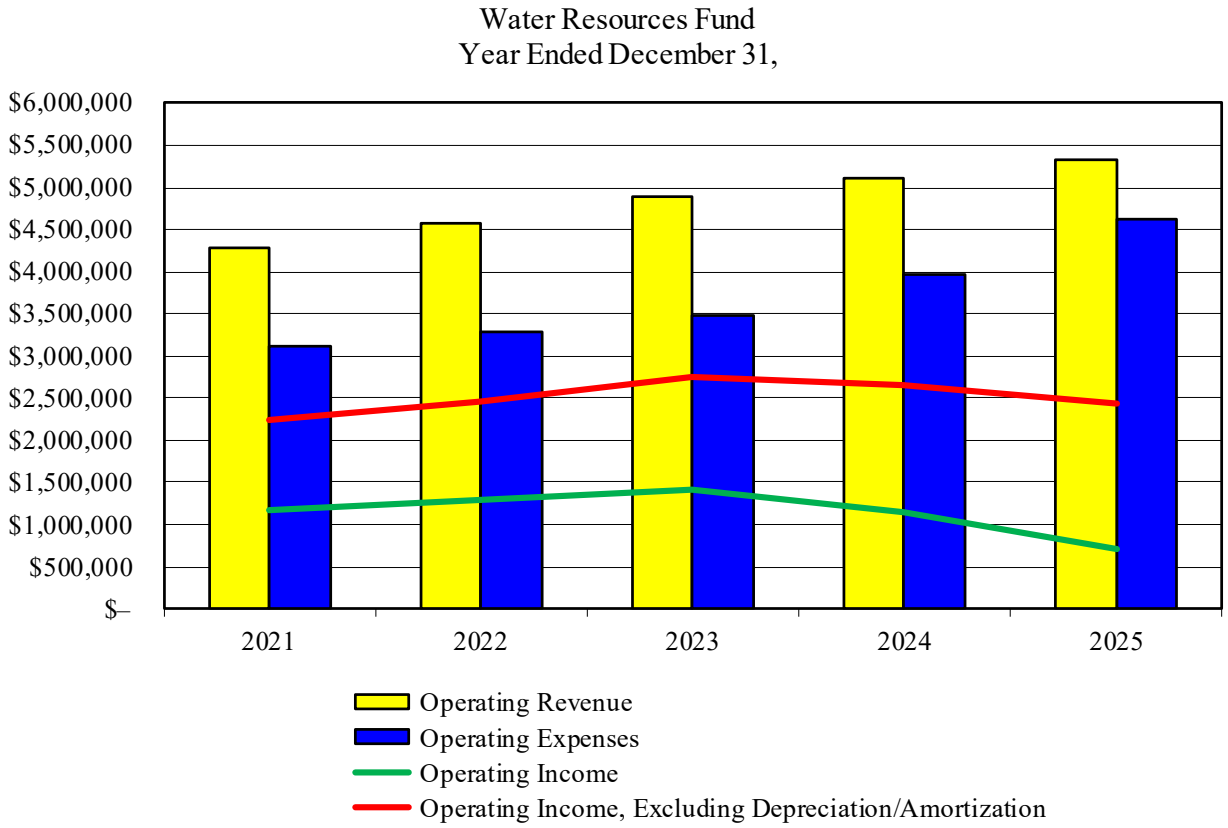

The Ice Center Fund ended 2025 with a net position of $11,187,098, a decrease of $236,214 from the prior year. Of this, $10,911,165 represents the net investment in capital assets, leaving an unrestricted net position of $275,933.

Operating revenue in the Ice Center Fund was $2,502,443, an increase of $106,115 (4.4 percent) from the prior year. Operating expenses for 2025 were $3,050,831, an increase of $217,689 (7.7 percent) from the prior year. The increase in expenses was primarily due to personal services, contractual services, and depreciation/amortization. Revenues and expenses were both up from the prior year, as seen in the graph above, due to increased activity.

It is important to note that a significant portion of the operating expenses in this fund is depreciation/amortization on capital assets already funded. The fees charged in this fund are developed to cover operating expenses, repairs, and betterment of the ice center facilities.

**WATER RESOURCES FUND**

The following graph presents five years of comparative operating results for the City's Water Resources Fund:

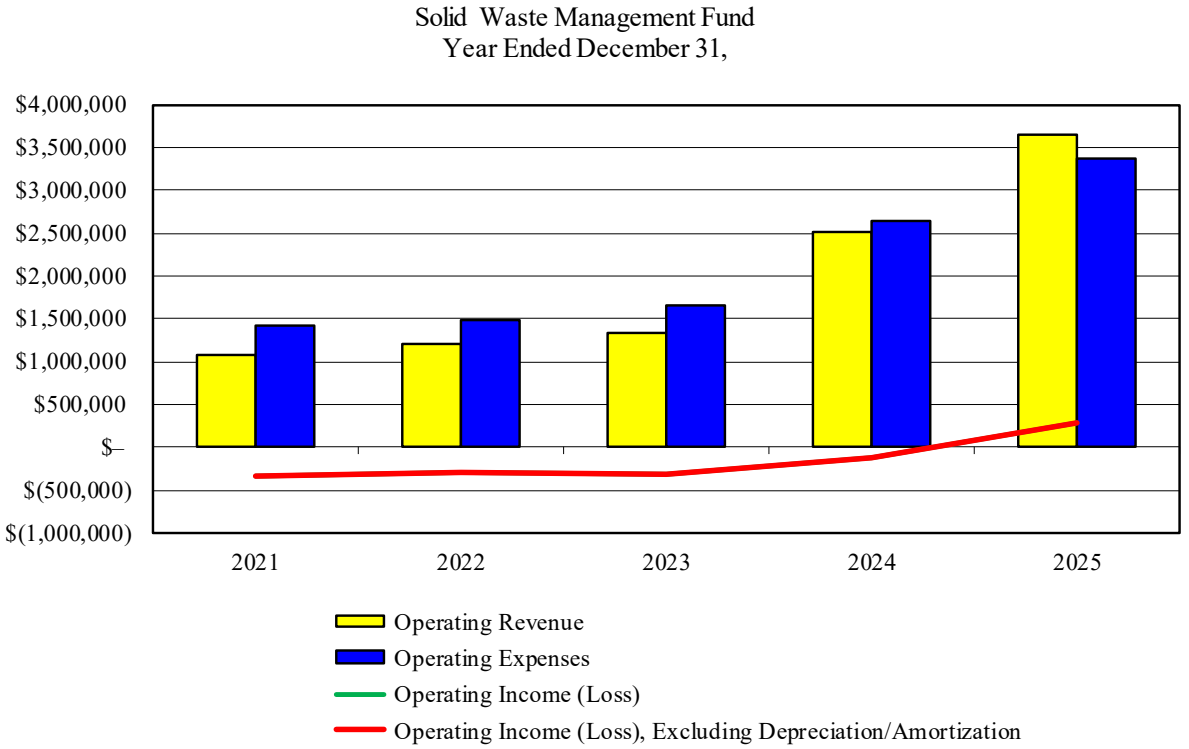



The Water Resources Fund ended 2025 with a net position of $53,555,455, an increase of $7,513,299 from the prior year. Of this, $43,514,813 represents the net investment in capital assets, while the remaining $10,040,642 is restricted for water resources.

Operating revenue in the Water Resources Fund totaled $5,335,251, an increase of $227,920 (4.5 percent) from the prior year, largely due to an increase in approved rates. Operating expenses for 2025 were $4,614,713, an increase of $651,120 (16.4 percent) from the prior year. The increase in expenses was primarily due to an increase in personal services, contractual services, and depreciation/amortization.

**SOLID WASTE MANAGEMENT FUND**

The following graph presents five years of comparative operating results for the City's Solid Waste Management Fund:



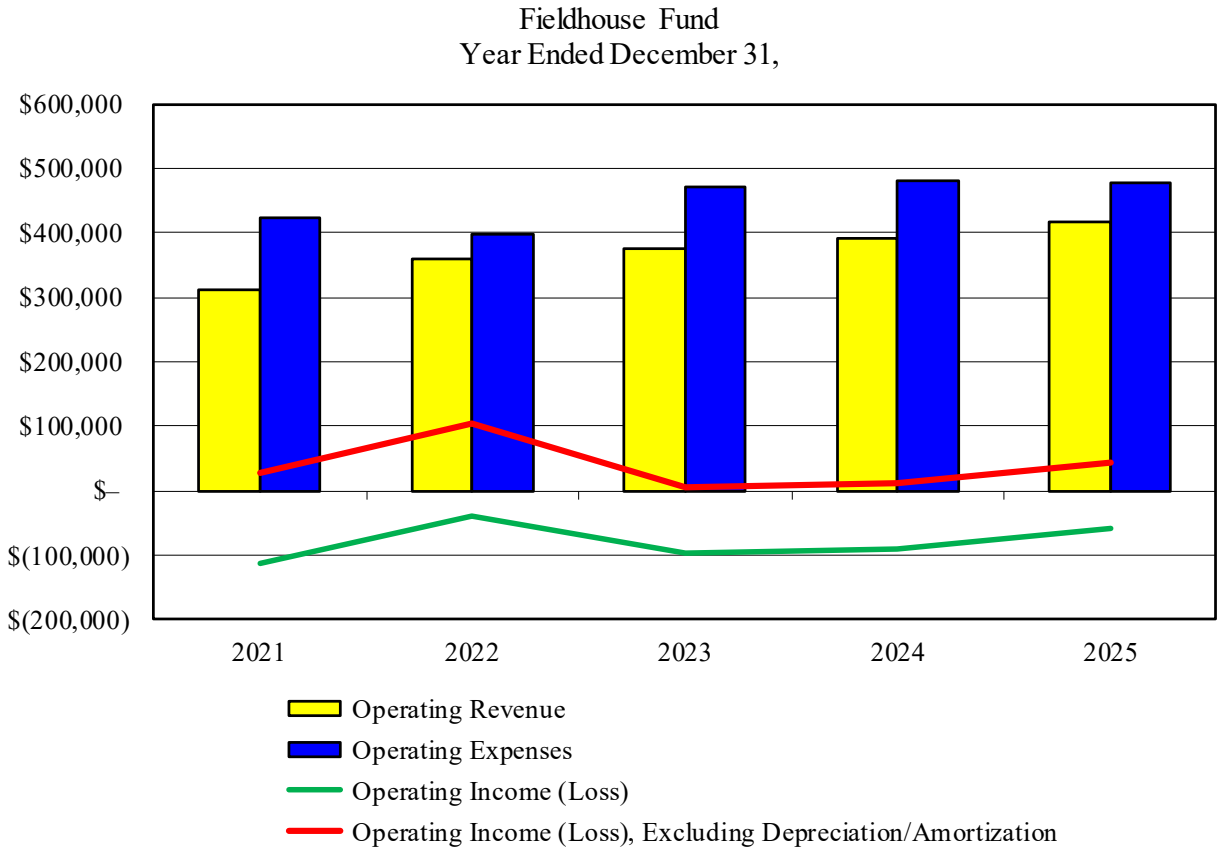

The Solid Waste Management Fund ended 2025 with a net position of $1,704,423, an increase of $721,656 from the prior year. Of this, $86,793 represents the net investment in capital assets, leaving $1,617,630 of unrestricted net position.

Operating revenues in the Solid Waste Management Fund were $3,643,596, an increase of $1,135,524 (45.3 percent) from the prior year, largely due to an increase in approved rates to cover the change in contracted hauler charges. Operating expenses for 2025 were $3,362,474, an increase of $722,788 (27.4 percent) from the prior year, mainly in the rising cost for contractual services.

The City also recognized $440,534 in net nonoperating activities, mainly from a county recycling grant, which further improved financial results presented in the graph above.

**FIELDHOUSE FUND**

The following graph presents five years of comparative operating results for the City's Fieldhouse Fund:




The Fieldhouse Fund ended 2025 with a net position of $2,328,333, an increase of $36,256 from the prior year. Of this, $701,957 represents the net investment in capital assets, leaving $1,626,376 of unrestricted net position.

Total operating revenue in the Fieldhouse Fund was $419,062, an increase of $26,551 (6.8 percent) from the previous year. The fees charged in this fund are developed to cover operating expenses, repairs, and betterment of fieldhouse facilities. Fieldhouse Fund operating expenses for 2025 were $476,723, a decrease of $4,360, mainly in personal services.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

In addition to fund-based information, the current reporting model for governmental entities also requires the inclusion of two government-wide financial statements designed to present a clear picture of the City as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering services, including capital assets and long-term liabilities.

### STATEMENT OF NET POSITION

The Statement of Net Position essentially tells you what your city owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the City has leftover to use for providing services after its debts are settled. However, those resources are not always in spendable form, or there may be restrictions on how some of those resources can be used. Therefore, net position is divided into three components: net investment in capital assets, restricted, and unrestricted.

The following table presents the components of the City's net position as of December 31, 2025, and 2024, for governmental activities, business-type activities, and the Housing and Redevelopment Authority (HRA) component unit:

| | As of December 31, | | |
|---|---|---|---|
| | 2025 | 2024 | Change |
| Net position | | | |
| Primary government | | | |
| Governmental activities | | | |
| Net investment in capital assets | $ 337,204,459 | $ 308,947,857 | $ 28,256,602 |
| Restricted | 36,598,478 | 41,343,597 | (4,745,119) |
| Unrestricted | 70,255,977 | 64,254,067 | 6,001,910 |
| Total governmental activities | 444,058,914 | 414,545,521 | 29,513,393 |
| Business-type activities | | | |
| Net investment in capital assets | 181,463,315 | 164,408,227 | 17,055,088 |
| Restricted | 37,430,257 | 34,630,085 | 2,800,172 |
| Unrestricted | 13,157,434 | 11,821,167 | 1,336,267 |
| Total business-type activities | 232,051,006 | 210,859,479 | 21,191,527 |
| Total primary government | 676,109,920 | 625,405,000 | 50,704,920 |
| Housing and Redevelopment Authority | | | |
| Net investment in capital assets | 3,192,551 | 2,914,371 | 278,180 |
| Restricted | 4,686,804 | 5,105,830 | (419,026) |
| Unrestricted | 3,756,477 | 2,689,593 | 1,066,884 |
| Total Housing and Redevelopment Authority | 11,635,832 | 10,709,794 | 926,038 |
| Total net position | $ 687,745,752 | $ 636,114,794 | $ 51,630,958 |

The City (including the HRA) ended 2025 with a combined total net position of $687,745,752, an increase of $51,630,958 from the prior year. Several factors contributed to this increase. Significant capital contributions recognized from grantors and developers contributed to the increase over the prior year.

The shift in net position components for the City (primary government) in governmental activities reflects the ongoing investment in streets and capital asset infrastructure of the City. The spending of restricted resources for park and transit improvements reduced the restricted portion of net position. The increase in unrestricted net position was due to the reasons previously discussed for the change in the General Fund and the impact of state-wide pension obligations that benefit city employees.

The change in the net position for business-type activities is consistent with our earlier discussion of the utility operations, which are presented under the same full accrual basis of accounting.

## STATEMENT OF ACTIVITIES

The Statement of Activities tracks the City's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing services. The Statement of Activities provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation/amortization of long-lived capital assets, and other accrual-based expenses.

The following table presents the change in net position of the City and the HRA for the years ended December 31, 2025 and 2024:

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Expenses | Program Revenues | Net Change | Net Change |
| Net (expense) revenue | | | | |
| Primary government | | | | |
| Governmental activities | | | | |
| General government | $ 8,471,750 | $ 1,946,390 | $ (6,525,360) | $ (8,251,098) |
| Economic development | 1,192,933 | 1,077,168 | (115,765) | (2,718,975) |
| Parks and recreation | 18,463,225 | 6,400,411 | (12,062,814) | (4,552,313) |
| Public safety | 30,690,438 | 9,063,488 | (21,626,950) | (18,733,265) |
| Public service | 7,188,941 | 7,318,482 | 129,541 | 964,705 |
| Public works | 19,904,832 | 26,565,868 | 6,661,036 | (4,013,434) |
| Interest on long-term debt | 1,217,138 | – | (1,217,138) | (1,236,056) |
| Business-type activities | | | | |
| Water sewer utility | 22,284,924 | 34,959,260 | 12,674,336 | 2,346,227 |
| Ice center | 3,083,653 | 2,552,596 | (531,057) | (456,669) |
| Water resources | 4,649,345 | 7,327,634 | 2,678,289 | 2,003,311 |
| Solid waste management | 3,374,409 | 4,061,251 | 686,842 | 258,124 |
| Fieldhouse | 476,616 | 419,062 | (57,554) | (92,301) |
| Housing and Redevelopment Authority | 7,349,749 | 7,310,058 | (39,691) | (57,026) |
| Total net (expense) revenue | $ 128,347,953 | $ 109,001,668 | (19,346,285) | (34,538,770) |
| General revenues | | | | |
| Property, other, and franchise taxes | | | 59,502,861 | 56,446,203 |
| Investment earnings | | | 10,032,194 | 7,248,662 |
| Gain on sale of capital assets | | | 431,176 | 266,923 |
| Other | | | 1,011,012 | 1,913,195 |
| Total general revenues | | | 70,977,243 | 65,874,983 |
| Change in net position | | | $ 51,630,958 | $ 31,336,213 |

One of the goals of this statement is to provide a side-by-side comparison to illustrate the difference in the way the City's governmental and business-type operations are financed. The table clearly illustrates the dependence of the City's governmental operations on general revenues, such as property taxes and other general sources. It also shows that, for the most part, the City's business-type activities are generating sufficient program revenues (service charges and program-specific grants) to cover expenses. This is critical given the current downward pressures on the general revenue sources.

Significant shifts in net change between the current and prior year are largely driven by shifts and timing of capital projects and capital grants and contributions reported during the year.

## ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years.

### GASB STATEMENT NO. 103, *FINANCIAL REPORTING MODEL IMPROVEMENTS*

The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

This statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). This statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. In addition, this statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

This statement defines unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence, and requires governments to display the inflows and outflows related to each unusual or infrequent item separately.

This statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in the notes to RSI.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

**GASB STATEMENT NO. 104, *DISCLOSURE OF CERTAIN CAPITAL ASSETS***

The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets.

This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34. Lease assets recognized in accordance with Statement No. 87, *Leases,* and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class.

This statement also requires additional disclosures for capital assets held for sale. A capital asset is considered held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. Capital assets held for sale are required to be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

**GASB STATEMENT NO. 105, *SUBSEQUENT EVENTS***

The objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users.

This statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This statement also requires the date through which subsequent events have been evaluated to be disclosed.

This statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events.

The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.








City of Plymouth

# 2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT

*For the year ended December 31, 2025 | City of Plymouth, MN*

CITY OF PLYMOUTH
HENNEPIN COUNTY, MINNESOTA

# Annual Comprehensive Financial Report

for the Year Ended
December 31, 2025

Dave Callister
City Manager

Report Prepared by
Administrative Services Department, Finance Division

Member of Government Finance Officers Association
of the United States and Canada

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CITY OF PLYMOUTH

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**INTRODUCTORY SECTION**

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June 15, 2026

To the Honorable Mayor, Members of the City Council, City Manager, and Residents
City of Plymouth, Minnesota

Minnesota Statutes require all cities to prepare and issue an annual report on their financial position and activity in accordance with U.S. generally accepted accounting principles (GAAP) and to be audited in accordance with U.S. generally accepted auditing standards by a firm of licensed certified public accountants, or the Office of the State Auditor. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Plymouth, Minnesota (the City) for the fiscal year ended December 31, 2025.

This report consists of management's representations of the City's finances. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation for the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls was designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement. As management, we assert that, to the best of our knowledge and belief the financial report is accurate, in all material respects; is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The City's financial statements were audited by LB Carlson, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements for the fiscal year ended December 31, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that there was a reasonable basis for rendering unmodified opinions that the City's financial statements for the fiscal year ended December 31, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The organization, form, and contents of this report were prepared in accordance with the standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA) of the United States and Canada, the American Institute of Certified Public Accountants, the Minnesota State Auditor's Office, and the Plymouth City Charter.

This transmittal letter is designed to complement the management discussion and analysis (MD&A) and should be read in conjunction with the MD&A. The MD&A can be found immediately following the independent auditors' report.

**Reporting Entity**

In accordance with GASB statements, included are all funds of the City and its component units. The Plymouth Housing and Redevelopment Authority (HRA) is included as a discretely presented component unit. The Plymouth Economic Development Authority (EDA) is included as a blended component unit.

**Profile of the Government**

The City, incorporated in 1955, is a suburban community located northwest of Minneapolis in Hennepin County. The City has a land area of 35 square miles and serves a population of approximately 80,000 residents. The City is currently the seventh largest city in the state. The City has excellent access to the Minneapolis-St. Paul metropolitan area via interstate Highways I-494 and I-394, US Highway 169, and Minnesota State Highway 55.

Policymaking and legislative authority are vested in the City Council consisting of a mayor, four ward council members, and two at-large council members. The mayor and council members are elected on a nonpartisan basis to serve four-year terms, with council members serving staggered terms. The City Council is responsible for passing ordinances, adopting the budget, appointing board and commission members, and hiring a city manager. The city manager is responsible for carrying out the policies and ordinances of the City Council, overseeing day-to-day operations of city government, and for hiring all employees.

The City provides a full range of services to residents and businesses, including police and fire protection, construction and maintenance of streets, municipal water and sanitary sewer service, maintaining parks and trails, providing recreational activities, planning, zoning, and inspection services, transit services, and administration.

The annual budget serves as the foundation for financial planning and control. The City uses a biennial budget model, covering two fiscal years, for planning purposes. The first year of the budget is adopted as the annual budget; the second year is adopted in concept, pending the approval of a new tax levy in the second year. All departments and agencies submit requests for appropriation to the city manager in June of each year. The city manager uses these requests as the starting point for developing a proposed budget. The proposed budget is presented to the City Council for review prior to August 31. The City Council adopts a preliminary budget and tax levy by September 30 of each year. Minnesota Statutes require a budget meeting to be held for the public to provide comments. The final budget and tax levy are adopted by December 31, the close of the City's fiscal year.

**Economic Condition and Outlook**

The City's population grew substantially during the 1980's and 1990's, increasing by 61 percent. The City's population increased 29 percent from 1990 to 2000; 7 percent from 2000 to 2010, and 15 percent from 2010 to 2020. The City's population as of the most current U.S. Census (2020) is 81,026. The key relationship between development and the budget is the City's ability to generate sufficient funds to deliver appropriate public services.

The City continued a progressive and sound financial program throughout 2025, while providing core services, as well as services that are intended to enhance quality of life. Community surveys and national publications rate the City's services at a very high level.

The payable 2025 total estimated market value of the City was $18,111,766,700, an increase of $286,133,400 from 2024. The increase in total market value between payable 2024 and payable 2025 was 1.6 percent.

Commercial and residential growth is increasing, as development expands to the northwest area of the City and as commercial properties redevelop.

| Year | Population | Households | Employment |
|---|---|---|---|
| 1970 | 18,077 | 4,645 | 6,060 |
| 1980 | 31,615 | 10,491 | 20,212 |
| 1990 | 50,889 | 18,361 | 38,103 |
| 2000 | 65,894 | 24,820 | 53,491 |
| 2010 | 70,576 | 28,663 | 46,227 |
| 2020 | 81,026 | 32,041 | 51,531 |
| 2025* | 80,025 | 32,380 | 53,202 |
| 2030* | 81,700 | 33,200 | 57,400 |
| 2040* | 86,000 | 35,200 | 60,600 |
| 2050* | 91,700 | 37,600 | 66,000 |

*Estimated Source: Metropolitan Council

**Long-Term Financial Planning**

*Operating & Capital Budgets* – The City has prepared biennial budgets since 2008 and in 2023 began alternating focus years for the operating and capital budgets. In 2023, the City built the 2024/2025 operating budget; in 2024, the 2025–2034 Capital Improvement Plan was developed; and in 2025, the City built the 2026/2027 operating budget.

The City also continually updates a 10-year revolving financial plan for the General Fund. This is a critical tool utilized during the budget process to guide discussions and model the impact these decisions will have on the community.

*Development* – Planning is the key to the development of a diverse economic base without sacrificing the standards required to ensure quality and order. Industrial and commercial properties make up about 30 percent of the City's tax capacity. The City's land use guide plan designates all land uses, including areas available for commercial and industrial development.

The City continues to rely on its Comprehensive Plan, a long-term planning document that guides the community's future development and redevelopment.

The City has used pay-as-you-go (PAYGO) tax increment notes to reimburse developers for certain costs and these agreements may be construed as tax abatement. In order for a development project to be feasible, the City may agree to pay the developer back a portion of the excess property taxes that are created from the development of the property. At year-end, the City currently had three agreements; however, a fourth agreement was approved by City Council in January 2026 within TIF 7-11 which was established as a TIF district in 2022. All are outlined in the notes to basic financial statements. The table below illustrates the increase in market value for the tax increment districts with PAYGO tax increment notes during 2025:

| | Original Market Value | Pay 2025 Market Value | Percent Increase in Valuation |
|---|---|---|---|
| **TIF 1-3, Plymouth Crossroads** | $ 2,544,100 | $ 21,059,000 | 728 % |
| **TIF 7-8, Axis Apartments** | $ 1,244,900 | $ 39,564,000 | 3,078 % |
| **TIF 7-10, Element Apartments** | $ 443,000 | $ 10,873,000 | 2,354 % |

The City is continually evaluating its position to ensure the community is prepared for future phases of development and redevelopment, able to adapt to unforeseen economic challenges, and able to meet the needs of a maturing community.

**Financial Policies**

Accounting records are maintained on the accrual or modified accrual basis, as appropriate. The legal level of budgetary control is at the fund level. Financial policies cover areas such as cash and investments, the operating budget, revenue, fund balance, capital outlay and debt management.

In accordance with policy, the City maintains an unassigned General Fund balance of 40 percent of the following year's General Fund expenditure and transfer out budget. In accordance with policy and to the extent possible, excess funds are typically transferred to the Construction Fund to support capital improvements.

**Independent Audit**

State statutes require an annual audit of the books of account, financial records, and transactions of all administrative departments by independent certified public accountants selected by the City Council. The City is in compliance with state statutes, and the independent auditors' report has been included in this report.

**Awards and Acknowledgements**

The GFOA of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the year ended December 31, 2024. This was the 43rd consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. The report must satisfy GAAP requirements and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current ACFR continues to meet the Certificate of Achievement program's requirements, and it will be submitted to the GFOA of the United States and Canada to determine eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the administrative services department. We would like to express our appreciation to all members of the department for their work in preparing this report. We also wish to thank the city manager and members of the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Andrea Rich, Finance Director

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Plymouth**
**Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

# 2025 Organizational Chart



CITY OF PLYMOUTH

Elected Officials and City Officials and Department Directors
December 31, 2025

## ELECTED OFFICIALS

| | | Term Expires |
|---|---|---|
| Jeffry Wosje | Mayor | December 31, 2026 |
| Kimberly Nelson | Councilmember – Ward 1 | December 31, 2028 |
| Julie Peterson | Councilmember – Ward 2 | December 31, 2026 |
| Scott Aldrich | Councilmember – Ward 3 | December 31, 2028 |
| Julie Pointner | Councilmember – Ward 4 | December 31, 2026 |
| Clark Gregor | At-Large | December 31, 2026 |
| Joel Spoonheim | At-Large | December 31, 2028 |

## CITY OFFICIALS AND DEPARTMENT DIRECTORS

| | |
|---|---|
| Dave Callister | City Manager |
| Maria Solano | Deputy City Manager |
| Grant Fernelius | Director of Community and Economic Development |
| Andrea Rich | Director of Finance |
| Andy Etzel | Fire Chief |
| Ali Timpone | Director of Human Resources |
| Jennifer Tomlinson | Director of Parks and Recreation |
| Erik Fadden | Director of Public Safety |
| Michael Thompson | Director of Public Works |
| Jodi Gallup | City Clerk/Administrative Coordinator |
| Soren Mattick | City Attorney |
| Hennepin County | City Assessor |

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**FINANCIAL SECTION**

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LB | CARLSON

# INDEPENDENT AUDITOR'S REPORT

To the City Council and Management
City of Plymouth, Minnesota

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plymouth, Minnesota (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund and the major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(continued)



605 US Highway 169 N, Suite 650, Minneapolis, MN 55441
763.535.8150 I www.lbcarlson.com

## RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

(continued)

## REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or if the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## PRIOR YEAR COMPARATIVE INFORMATION

We have previously audited the City's 2024 financial statements and expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information in our report dated June 18, 2025. In our opinion, the partial comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

(continued)

## OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

June 15, 2026

As management of the City of Plymouth, Minnesota (the City), we offer readers of the City's Annual Comprehensive Financial Report (ACFR) this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which is presented in the introductory section of this report.

## FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by $676,109,920 (net position) at the close of the most recent fiscal year. Of this amount, $83,413,411 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

- The City's total net position increased by $50,704,920 in 2025, which includes an increase of $29,513,393 attributable to governmental activities, and an increase of $21,191,527 attributable to business-type activities.

- The City's outstanding bonded debt decreased by $2,647,944 during the fiscal year, due to annual bond principal payments and amortization of outstanding premium/discount on bonds.

- The City's governmental funds reported combined ending fund balances of $82,875,179 on December 31, 2025, a decrease of $2,984,302 from prior year operations. The overall change was largely the result of positive operating results in the General Fund and special revenue funds offset by transfers to capital project funds and significant ongoing capital outlay expenditures for street and a variety of improvement projects.

- At year-end, the City's main operating fund, the General Fund, reported a total fund balance of $26,494,980. This amount represents an increase of $2,123,498 over the prior year compared to a balanced budget. The General Fund continues to meet the year-end 40 percent policy goal for unassigned fund balance and was able to transfer resources to offset ongoing and future capital costs.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

These financial statements include not only the City itself (known as the primary government), but also the Housing and Redevelopment Authority of Plymouth, Minnesota (the HRA), known as a component unit of the City. The HRA has been presented as a discretely presented component unit on the City's financial statements in accordance with accounting principles generally accepted in the United States of America. The City created the Economic Development Authority (EDA) in 2016. The EDA is presented as a blended component unit of the City; however, the EDA did not have financial activity during the year.

**Government-Wide Financial Statements** – The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows/outflows, as applicable, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave time).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, economic development, parks and recreation, public safety, public service, and public works. The business-type activities of the City include water sewer utility, ice center, water resources, solid waste management, and fieldhouse.

**Fund Financial Statements** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

**Governmental Funds** – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for the City's individual major governmental funds. They are as follows:

- General Fund
- Transit System Fund
- General Capital Projects Fund
- Street Replacement Fund
- Improvement Projects Fund
- Tax Increment Projects Fund

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts annual appropriated budgets for its General Fund, the Transit System Fund, the Recreation Fund, the Community Development Block Grant Fund, the Lawful Gambling Fund, the Opioid Settlement Fund, and the Destination Marketing Organization Fund. Budgetary comparison statements or schedules have been provided for these funds to demonstrate compliance with their respective budgets.

**Proprietary Funds** – The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The City uses enterprise funds to account for its water sewer utility, ice center, water resources operations, solid waste management, and fieldhouse. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water sewer utility, ice center, and water resources operations enterprise funds, all of which are considered to be major funds of the City. Individual fund data for the Solid Waste Management and Fieldhouse Funds is provided in the form of combining statements elsewhere in this report.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its central equipment, public facilities, information technology, risk management, employee benefits, and resource planning needs. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements, labeled Governmental Activities – Internal Service Funds. Because all of these services predominately benefit governmental, rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

**Notes to Basic Financial Statements** – The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** – In addition to the basic financial statements and accompanying notes, the financial section also presents required supplementary information, and the combining and individual fund statements and schedules (presented as supplementary information) referred to earlier in connection with nonmajor funds and internal service funds, which are presented immediately following the basic financial statements.

Furthermore, a statistical section has been included as part of the ACFR to facilitate additional analysis and is the third and final section of the report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

An analysis of the City's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report on the City's net position and changes in net position. It should be noted that financial position can also be affected by non-financial factors, including economic conditions, population growth, and new regulations.

As noted earlier, net position may serve, over time, as a useful indicator of the City's financial position. As presented in the following condensed version of the Statement of Net Position, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $676,109,920 on December 31, 2025.

**City of Plymouth's Net Position**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Current and other assets | $ 157,986,251 | $ 156,749,626 | $ 54,653,792 | $ 50,771,341 | $ 212,640,043 | $ 207,520,967 |
| Capital assets, net of accumulated depreciation/amortization | 398,684,872 | 370,618,194 | 183,852,370 | 165,336,932 | 582,537,242 | 535,955,126 |
| Total assets | $ 556,671,123 | $ 527,367,820 | $ 238,506,162 | $ 216,108,273 | $ 795,177,285 | $ 743,476,093 |
| Deferred outflows of resources | $ 16,222,465 | $ 20,852,955 | $ – | $ – | $ 16,222,465 | $ 20,852,955 |
| Other liabilities | $ 19,740,106 | $ 16,751,799 | $ 4,796,305 | $ 3,394,505 | $ 24,536,411 | $ 20,146,304 |
| Long-term liabilities | 83,509,830 | 86,145,876 | – | – | 83,509,830 | 86,145,876 |
| Total liabilities | $ 103,249,936 | $ 102,897,675 | $ 4,796,305 | $ 3,394,505 | $ 108,046,241 | $ 106,292,180 |
| Deferred inflows of resources | $ 25,584,738 | $ 30,777,579 | $ 1,658,851 | $ 1,854,289 | $ 27,243,589 | $ 32,631,868 |
| Net position | | | | | | |
| Net investment in capital assets | $ 337,204,459 | $ 308,947,857 | $ 181,463,315 | $ 164,408,227 | $ 518,667,774 | $ 473,356,084 |
| Restricted | 36,598,478 | 41,343,597 | 37,430,257 | 34,630,085 | 74,028,735 | 75,973,682 |
| Unrestricted | 70,255,977 | 64,254,067 | 13,157,434 | 11,821,167 | 83,413,411 | 76,075,234 |
| Total net position | $ 444,058,914 | $ 414,545,521 | $ 232,051,006 | $ 210,859,479 | $ 676,109,920 | $ 625,405,000 |

The largest portion of the City's net position, $518,667,774, or 76.7 percent, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any outstanding related debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $74,028,735, or 11.0 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance representing unrestricted net position, $83,413,411, or 12.3 percent, may be used to meet the government's ongoing obligations to citizens and creditors. Certain balances within unrestricted net position may have internally imposed commitments or limitations, which may further limit the purpose for which such net position may be used.

At the end of the current fiscal year, the City reports positive balances in all three categories of net position in total, and for its separate governmental and business-type activities. Ongoing development activity in the City and changes in state-wide pension obligations contributed to the fluctuations in the above table.

The following table provides a condensed version of the Statement of Activities for the year ended December 31, 2025, with comparative totals for the year ended December 31, 2024. The City's total net position increased by $50,704,920 during the current fiscal year.

## City of Plymouth's Change in Net Position

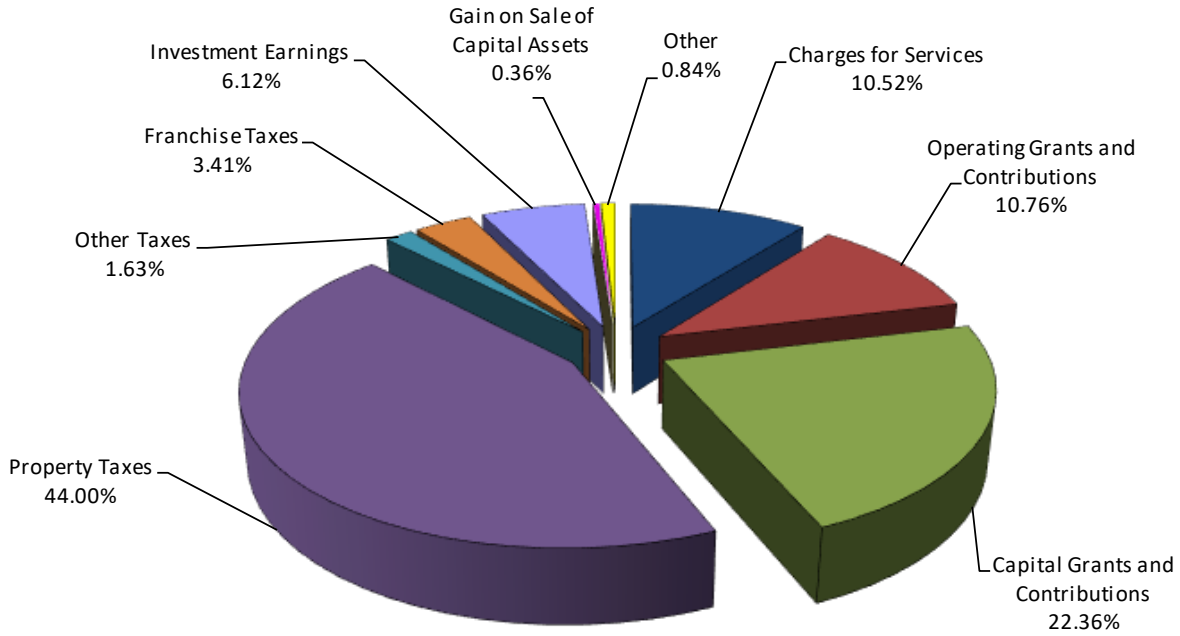
| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues | | | | | | |
| Charges for services | $ 12,625,087 | $ 13,037,133 | $ 35,907,751 | $ 32,943,794 | $ 48,532,838 | $ 45,980,927 |
| Operating grants and contributions | 12,912,930 | 13,191,735 | 3,316,314 | 659,136 | 16,229,244 | 13,850,871 |
| Capital grants and contributions | 26,833,790 | 19,329,322 | 10,095,738 | 1,446,287 | 36,929,528 | 20,775,609 |
| Property taxes | 52,796,938 | 51,406,561 | – | – | 52,796,938 | 51,406,561 |
| Other taxes | 1,953,538 | 607,311 | – | – | 1,953,538 | 607,311 |
| Franchise taxes | 4,092,123 | 3,780,036 | – | – | 4,092,123 | 3,780,036 |
| Investment earnings | 7,347,253 | 5,361,826 | 2,388,354 | 1,724,199 | 9,735,607 | 7,086,025 |
| Gain on sale of capital assets | 431,176 | 174,362 | – | – | 431,176 | 174,362 |
| Other | 1,002,132 | 1,905,396 | – | – | 1,002,132 | 1,905,396 |
| Total revenues | 119,994,967 | 108,793,682 | 51,708,157 | 36,773,416 | 171,703,124 | 145,567,098 |
| Expenses | | | | | | |
| General government | 8,471,750 | 10,604,332 | – | – | 8,471,750 | 10,604,332 |
| Economic development | 1,192,933 | 3,090,018 | – | – | 1,192,933 | 3,090,018 |
| Parks and recreation | 18,463,225 | 16,944,377 | – | – | 18,463,225 | 16,944,377 |
| Public safety | 30,690,438 | 27,845,850 | – | – | 30,690,438 | 27,845,850 |
| Public service | 7,188,941 | 6,102,344 | – | – | 7,188,941 | 6,102,344 |
| Public works | 19,904,832 | 18,275,649 | – | – | 19,904,832 | 18,275,649 |
| Interest on long-term debt | 1,217,138 | 1,236,056 | – | – | 1,217,138 | 1,236,056 |
| Water sewer utility | – | – | 22,284,924 | 20,972,637 | 22,284,924 | 20,972,637 |
| Ice center | – | – | 3,083,653 | 2,885,723 | 3,083,653 | 2,885,723 |
| Water resources | – | – | 4,649,345 | 3,992,830 | 4,649,345 | 3,992,830 |
| Solid waste management | – | – | 3,374,409 | 2,652,140 | 3,374,409 | 2,652,140 |
| Fieldhouse | – | – | 476,616 | 487,195 | 476,616 | 487,195 |
| Total expenses | 87,129,257 | 84,098,626 | 33,868,947 | 30,990,525 | 120,998,204 | 115,089,151 |
| Change in net position before transfers | 32,865,710 | 24,695,056 | 17,839,210 | 5,782,891 | 50,704,920 | 30,477,947 |
| Transfers in (out) | (3,352,317) | 1,934,863 | 3,352,317 | (1,934,863) | – | – |
| Change in net position | 29,513,393 | 26,629,919 | 21,191,527 | 3,848,028 | 50,704,920 | 30,477,947 |
| Net position – beginning | 414,545,521 | 387,915,602 | 210,859,479 | 207,011,451 | 625,405,000 | 594,927,053 |
| Net position – ending | $ 444,058,914 | $ 414,545,521 | $ 232,051,006 | $ 210,859,479 | $ 676,109,920 | $ 625,405,000 |

## GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position before transfers by $32,865,710. Revenues were up from the prior year with the largest increase in capital grants and contributions. The increase was driven by ongoing development activities and capital improvement projects partially funded by federal and state grants. Other notable changes from the prior year include increases in investment earnings and tax sources. Expenses were up as anticipated in the approved budget for natural inflationary increases and additional spending on parks and recreation, public safety, and public works. Most of the increases were in personal and contractual services as anticipated in the budget. Partially offsetting expense growth in other areas was a decrease in general government expenses due to less spending on redevelopment application fees submitted to the state on behalf of private developers. Economic development spending was also down due to excess tax increment returned in the prior year.

The following chart illustrates the City's revenues by source for its governmental activities:

**Revenues by Source – Governmental Activities**



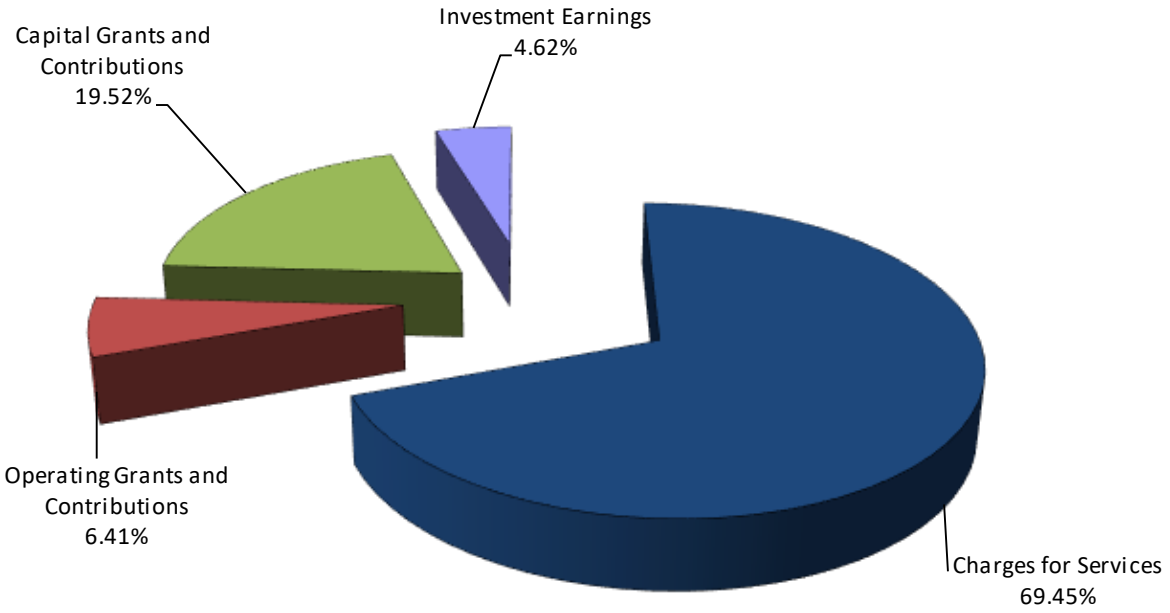

Most of the City's revenues are "home-grown;" the City does not rely heavily on state aids or grants. This helps insulate the City from changes imposed by the State Legislature. Capital grants and contributions represent funds recognized for the construction of infrastructure and other capital improvements.

**BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the City's net position before transfers by $17,839,210. Charges for services were up with approved utility rate increases. Operating grants and contributions were up due to the recognition of a legal settlement in the current year. Capital grants and contributions increased with more contributed capital from developers. Expenses were up in the current year, mainly due to an increase in contractual services in the Water Sewer Utility Fund for significant repairs and maintenance costs and more spending on municipal wastewater charges. Personal services expenses also grew across the various enterprise funds due to increased salaries and benefits costs.

The following chart illustrates the City's revenues by source for its business-type activities:

**Revenues by Source – Business-Type Activities**




The City's business-type activities are accounted for, financed, and operated, in a manner similar to private business enterprises. It is generally intended that the cost of providing services to the public be financed or recovered primarily through user charges.

Business-type activities of the City are capital intensive. The principal challenge for these activities is financing the replacement, maintenance, and expansion of their capital assets (asset maintenance). The City combines operating and nonoperating sources to finance its investment in business-type assets.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of currently available resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year for appropriation by the City Council to finance the City's day-to-day activities.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $82,875,179. The unassigned fund balance constitutes $22,540,937, which is available for spending at the government's discretion (this amount is primarily in the General Fund and is typically available to meet cash flow needs). A small amount, $110,376, is classified as nonspendable for inventory, prepaid items, and perpetual care. The City has $34,526,881 classified as restricted for a variety of spending purposes as disclosed in the notes to basic financial statements. The remainder of the fund balance, $25,696,985, is assigned for specific purposes and unavailable for discretionary spending.

**General Fund** –

- The fund balance of the General Fund is the City's principal liquidity reserve.
- The City Council has adopted a long-range financial plan to provide adequate operating cash for future years. The goal is to maintain a total fund balance (excluding restricted amounts from one-time funding sources) of approximately 40 percent of the General Fund expenditures and transfers out budget for the following year. The City met this goal in 2025; the fund balance at year-end was $24,238,660 (excluding $1,723,601 restricted for public safety aid and $532,719 assigned for unrealized market value gains), or approximately 40 percent, of 2026 budgeted expenditures and transfers out.

**Transit System Fund** –

- In the Transit System Fund, the fund balance decreased by $5,058,569 from operations this year. This decrease is due to approved transfers out to fund transit related construction projects ongoing throughout the year.

**General Capital Projects Fund** –

- The fund balance decreased in the General Capital Projects Fund by $1,612,695 during the year. This decrease is due to approved transfers and the timing and review of capital projects completed throughout the current year.

**Street Replacement Fund** –

- The fund balance decreased in the Street Replacement Fund by $1,789,638 during the year. This decrease is due to approved transfers to other capital project funds for street projects completed throughout the current year.

**Improvement Projects Fund** –

- The fund balance increased in the Improvement Projects Fund by $1,608,842 during the year. This increase is due to approved transfers and the timing and review of capital projects completed throughout the current year for construction of streets and other infrastructure improvements.

**Tax Increment Projects Fund** –

- The fund balance increased in the Tax Increment Projects Fund by $929,835 during the year. This increase is due primarily to less payments on developer notes and other economic development spending in the current year, coupled with increased tax increment received when compared to 2024.

**Enterprise Funds** – The City's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Financial highlights of the significant changes in the City's enterprise funds are consistent with the previous discussion on business-type activities with additional details as follows:

**Water Sewer Utility Fund** –

- Unrestricted net position at the end of the year was $12,387,658. The total increase in net position was $13,122,197.

**Ice Center Fund** –

- Unrestricted net position at the end of the year was $275,933. The total decrease in net position was $236,214.

**Water Resources Fund** –

- Restricted net position for water resources at the end of the year was $10,040,642. The total increase in net position was $7,513,299.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The final General Fund budget represents the originally adopted budget since no budget amendments were approved during the year by the City Council.

The City Council adopted a balanced budget for the General Fund for fiscal 2025. The 2025 General Fund budget anticipated a combined expenditures and transfers out increase over the 2024 budget of 3.4 percent. This increase included planned wage, benefit, and inflationary adjustments.

Actual revenues were $1,427,093 over budget, while transfers in were more than budget due to Council approved transfers moving resources between funds. Some of the significant variances between budget and actual include:

- Licenses and permits exceeded budget by $1,568,771, due to conservative budgeting and significant development and redevelopment ongoing in the City.
- Other revenue was $545,955 over budget, mainly due to the City submitting a redevelopment application to the state on behalf of a private developer for site redevelopment.
- Investment earnings were over budget by $1,000,547, due to conservative budgeting and favorable fair value adjustments on investments.

Expenditures were $667,521 less than the total budgeted amount, with the largest underspending on public safety ($823,529) and public works ($650,487). The City incurred lower personal services (salaries and benefits), partially attributable to vacant positions. Conservative budgeting for contractual services made up most of the savings in public works. Transfers out were more than anticipated due to the favorable revenue and expenditure variances, requiring a fund balance transfer in accordance with the City's fund balance policy.

## CAPITAL ASSETS AND LONG-TERM DEBT

**Capital Assets** – The City's investment in capital assets for its governmental and business-type activities as of December 31, 2025, was $582,537,242 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, improvements other than buildings, machinery and equipment, machinery and equipment – lease, infrastructure, technology subscriptions, and collection/distribution systems for the City's utilities. The City's investment in capital assets for the current fiscal year increased by $46,582,116. This change was mainly due to several capital projects ongoing in the current year, as discussed previously with the financial analysis of the City's governmental funds. Developer contributions also increased capital assets in the current year.

**City of Plymouth's Capital Assets**

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | $ 52,490,923 | $ 52,194,451 | $ 3,308,562 | $ 3,280,938 | $ 55,799,485 | $ 55,475,389 |
| Construction in progress | 75,130,350 | 62,246,186 | 7,587,561 | 5,959,513 | 82,717,911 | 68,205,699 |
| Buildings | 81,326,247 | 82,431,804 | 24,157,338 | 25,791,700 | 105,483,585 | 108,223,504 |
| Improvements other than buildings | 19,095,340 | 18,293,976 | 7,552,648 | 7,626,154 | 26,647,988 | 25,920,130 |
| Machinery and equipment | 24,441,566 | 23,467,485 | 3,144,220 | 2,792,649 | 27,585,786 | 26,260,134 |
| Machinery and equipment – lease | 1,053,457 | 733,088 | – | – | 1,053,457 | 733,088 |
| Infrastructure | 144,826,950 | 131,147,417 | – | – | 144,826,950 | 131,147,417 |
| Technology subscriptions | 320,039 | 103,787 | – | – | 320,039 | 103,787 |
| Collection/distribution systems | – | – | 138,102,041 | 119,885,978 | 138,102,041 | 119,885,978 |
| Total (net of depreciation/amortization) | $ 398,684,872 | $ 370,618,194 | $ 183,852,370 | $ 165,336,932 | $ 582,537,242 | $ 535,955,126 |

Additional information on the City's capital assets can be found in Note 6 of the notes to basic financial statements.

**Long-Term Debt** – At the end of the current fiscal year, the City had total bonded debt (excluding unamortized premium) outstanding of $52,155,000, compared to $54,610,000 at the beginning of the year. All city debt is general obligation debt, which is backed by the full faith and credit of the government. Furthermore, the City has long-term liabilities of $2,961,334 for unamortized bond premium/discount, $24,000 for finance purchases payable, $1,075,031 for leases payable, $303,737 for technology subscriptions, $4,057,926 for total other post-employment benefits, $16,875,150 for net pension liability, and $6,057,652 for compensated absences. Changes in state-wide pension plan obligations, which city employees participate, changed significantly contributing to the overall decrease in long-term liabilities on the government-wide Statement of Net Position.

Bond principal repayments during 2025 totaled $2,455,000. The City's debt holds the highest rating from Moody's Investors Services: Aaa, as well as from Standard and Poor's Ratings Services: AAA. The dual rating placed the City on a short list of local governments in the state to receive this distinction.

Minnesota Statutes limit the amount of general obligation debt a Minnesota city may issue to 3 percent of total estimated market value. The current debt limitation for the City is significantly more than the City's outstanding general obligation debt. Additional information on the City's long-term debt may be found in Note 7 of the notes to basic financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2026 budget was conservatively developed to account for economic and legislative activity. It provides for a balanced budget and a sound financial plan for 2026 that maintains core service levels and is sensitive to the financial concerns of the City's taxpayers. The 2026 adopted tax levy increased 7.1 percent, compared to the 2025 adopted tax levy.

As a result of the City's responsible stewardship, the quality services our residents have come to expect continue to be provided at a reasonable price.

## REQUESTS FOR INFORMATION

This ACFR is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this ACFR, or requests for additional financial information, should be directed to the City of Plymouth, Administrative Services Department, 3400 Plymouth Boulevard, Plymouth, Minnesota 55447-1482, 763-509-5300, or the City's website at www.plymouthmn.gov.

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**BASIC FINANCIAL STATEMENTS**

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## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are intended to provide a financial overview of municipal operations.

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CITY OF PLYMOUTH

Statement of Net Position
December 31, 2025

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Housing and Redevelopment Authority |
| Assets | | | | |
| Cash and investments | $ 132,677,431 | $ 35,610,481 | $ 168,287,912 | $ 7,462,202 |
| Receivables | | | | |
| Accounts | 1,589,641 | 8,217,387 | 9,807,028 | 21,310 |
| Notes | 2,333,650 | – | 2,333,650 | 1,150,000 |
| Taxes | 306,413 | – | 306,413 | 3,879 |
| Special assessments | 69,398 | 7,638,356 | 7,707,754 | – |
| Accrued interest | 814,770 | 209,557 | 1,024,327 | 49,720 |
| Leases | 3,351,944 | 1,755,823 | 5,107,767 | – |
| Due from other governments | 3,498,289 | 42,689 | 3,540,978 | 72,467 |
| Internal balances | (351,309) | 351,309 | – | – |
| Inventory | 165,058 | 108,066 | 273,124 | – |
| Prepaid items | 1,737,455 | 720,124 | 2,457,579 | 58,923 |
| Land held for resale | 11,793,511 | – | 11,793,511 | – |
| Capital assets | | | | |
| Not depreciated/amortized | 127,621,273 | 10,896,123 | 138,517,396 | 1,641,843 |
| Depreciated/amortized, net of accumulated depreciation/amortization | 271,063,599 | 172,956,247 | 444,019,846 | 7,494,702 |
| Total capital assets, net of accumulated depreciation/amortization | 398,684,872 | 183,852,370 | 582,537,242 | 9,136,545 |
| Total assets | 556,671,123 | 238,506,162 | 795,177,285 | 17,955,046 |
| Deferred outflows of resources | | | | |
| OPEB plan deferments | 1,059,762 | – | 1,059,762 | – |
| Pension plan deferments – PERA | 15,162,703 | – | 15,162,703 | – |
| Total deferred outflows of resources | 16,222,465 | – | 16,222,465 | – |
| Total assets and deferred outflows of resources | $ 572,893,588 | $ 238,506,162 | $ 811,399,750 | $ 17,955,046 |
| Liabilities | | | | |
| Accounts payable | $ 3,842,544 | $ 633,135 | $ 4,475,679 | $ 23,507 |
| Contracts payable | 5,115,943 | 2,389,055 | 7,504,998 | 155,450 |
| Accrued salaries and benefits payable | 1,276,450 | 184,007 | 1,460,457 | 31,273 |
| Deposits payable | 7,133,419 | 150,245 | 7,283,664 | 156,168 |
| Due to other governments | 252,094 | 104,375 | 356,469 | 109,403 |
| Unearned revenue | 1,589,093 | 1,335,488 | 2,924,581 | 80 |
| Accrued interest payable | 530,563 | – | 530,563 | 44,100 |
| Long-term liabilities | | | | |
| Due within one year | 7,710,568 | – | 7,710,568 | 507,418 |
| Due in more than one year | 75,799,262 | – | 75,799,262 | 5,291,815 |
| Total long-term liabilities | 83,509,830 | – | 83,509,830 | 5,799,233 |
| Total liabilities | 103,249,936 | 4,796,305 | 108,046,241 | 6,319,214 |
| Deferred inflows of resources | | | | |
| OPEB deferments | 768,711 | – | 768,711 | – |
| Pension plan deferments – PERA | 21,667,968 | – | 21,667,968 | – |
| Lease revenue received for subsequent years | 3,148,059 | 1,658,851 | 4,806,910 | – |
| Total deferred inflows of resources | 25,584,738 | 1,658,851 | 27,243,589 | – |
| Net position | | | | |
| Net investment in capital assets | 337,204,459 | 181,463,315 | 518,667,774 | 3,192,551 |
| Restricted for | | | | |
| Public safety | 2,148,658 | – | 2,148,658 | – |
| Transit system | 16,233,239 | – | 16,233,239 | – |
| Tax increment financing | 6,297,143 | – | 6,297,143 | – |
| Housing projects | 972,691 | – | 972,691 | 4,418,526 |
| Lawful gambling | 63,630 | – | 63,630 | – |
| Opioid settlement | 259,391 | – | 259,391 | – |
| Local affordable housing aid | 1,331,240 | – | 1,331,240 | – |
| Local affordable housing trust | 100,000 | – | 100,000 | – |
| Debt service | 3,476,229 | – | 3,476,229 | 268,278 |
| Highway/street improvements | 1,322,284 | – | 1,322,284 | – |
| Park construction | 4,162,407 | – | 4,162,407 | – |
| Cemetery perpetual care | | | | |
| Nonexpendable | 45,860 | – | 45,860 | – |
| Expendable | 185,706 | – | 185,706 | – |
| Utility trunk | – | 27,389,615 | 27,389,615 | – |
| Water resources | – | 10,040,642 | 10,040,642 | – |
| Unrestricted | 70,255,977 | 13,157,434 | 83,413,411 | 3,756,477 |
| Total net position | 444,058,914 | 232,051,006 | 676,109,920 | 11,635,832 |
| Total liabilities, deferred inflows of resources, and net position | $ 572,893,588 | $ 238,506,162 | $ 811,399,750 | $ 17,955,046 |

See notes to basic financial statements

CITY OF PLYMOUTH

Statement of Activities
Year Ended December 31, 2025

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions |
|---|---|---|---|---|
| Primary government | | | | |
| Governmental activities | | | | |
| General government | $ 8,471,750 | $ 1,785,026 | $ 121,776 | $ 39,588 |
| Economic development | 1,192,933 | 43,906 | 1,033,262 | – |
| Parks and recreation | 18,463,225 | 3,913,387 | 29,793 | 2,457,231 |
| Public safety | 30,690,438 | 5,544,525 | 3,518,963 | – |
| Public service | 7,188,941 | 402,033 | 6,916,449 | – |
| Public works | 19,904,832 | 936,210 | 1,292,687 | 24,336,971 |
| Interest on long-term debt | 1,217,138 | – | – | – |
| Total governmental activities | 87,129,257 | 12,625,087 | 12,912,930 | 26,833,790 |
| Business-type activities | | | | |
| Water sewer utility | 22,284,924 | 23,931,295 | 2,925,934 | 8,102,031 |
| Ice center | 3,083,653 | 2,538,196 | – | 14,400 |
| Water resources | 4,649,345 | 5,345,285 | 3,042 | 1,979,307 |
| Solid waste management | 3,374,409 | 3,673,913 | 387,338 | – |
| Fieldhouse | 476,616 | 419,062 | – | – |
| Total business-type activities | 33,868,947 | 35,907,751 | 3,316,314 | 10,095,738 |
| Total government | $ 120,998,204 | $ 48,532,838 | $ 16,229,244 | $ 36,929,528 |
| Component unit | | | | |
| Housing and Redevelopment Authority | $ 7,349,749 | $ 2,281,386 | $ 4,560,486 | $ 468,186 |
| General revenues | | | | |
| Property taxes | | | | |
| Other taxes | | | | |
| Franchise taxes | | | | |
| Investment earnings | | | | |
| Gain on sale of capital assets | | | | |
| Other | | | | |
| Transfers | | | | |
| Total general revenues and transfers | | | | |
| Change in net position | | | | |
| Net position – beginning | | | | |
| Net position – ending | | | | |

See notes to basic financial statements

| Net (Expense) Revenue and Changes in Net Position | | | |
|---|---|---|---|
| Primary Government | | | Component Unit |
| Governmental Activities | Business-Type Activities | Total | Housing and Redevelopment Authority |
| $ (6,525,360) | $ – | $ (6,525,360) | $ – |
| (115,765) | – | (115,765) | – |
| (12,062,814) | – | (12,062,814) | – |
| (21,626,950) | – | (21,626,950) | – |
| 129,541 | – | 129,541 | – |
| 6,661,036 | – | 6,661,036 | – |
| (1,217,138) | – | (1,217,138) | – |
| (34,757,450) | – | (34,757,450) | – |
| – | 12,674,336 | 12,674,336 | – |
| – | (531,057) | (531,057) | – |
| – | 2,678,289 | 2,678,289 | – |
| – | 686,842 | 686,842 | – |
| – | (57,554) | (57,554) | – |
| – | 15,450,856 | 15,450,856 | – |
| (34,757,450) | 15,450,856 | (19,306,594) | – |
| | | | (39,691) |
| 52,796,938 | – | 52,796,938 | 660,262 |
| 1,953,538 | – | 1,953,538 | – |
| 4,092,123 | – | 4,092,123 | – |
| 7,347,253 | 2,388,354 | 9,735,607 | 296,587 |
| 431,176 | – | 431,176 | – |
| 1,002,132 | – | 1,002,132 | 8,880 |
| (3,352,317) | 3,352,317 | – | – |
| 64,270,843 | 5,740,671 | 70,011,514 | 965,729 |
| 29,513,393 | 21,191,527 | 50,704,920 | 926,038 |
| 414,545,521 | 210,859,479 | 625,405,000 | 10,709,794 |
| $ 444,058,914 | $ 232,051,006 | $ 676,109,920 | $ 11,635,832 |

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## GOVERNMENTAL FUNDS

GENERAL FUND – The General Fund accounts for resources devoted to financing the general services. These include general government, economic development, parks and recreation, public safety, public service, and public works. Revenues are recorded by source, i.e., taxes, licenses, and permits, intergovernmental, service charges, fines and forfeitures, etc. General Fund expenditures are primarily for day-to-day operating costs and equipment. This fund accounts for all financial transactions not properly accounted for in another fund.

SPECIAL REVENUE FUNDS

Special revenue funds are established to account for taxes and other revenues set aside for a particular purpose.

Transit System Fund – Revenues from Minnesota vehicle excise tax and fares, and expenditures for the Plymouth Metrolink system are accounted for in this fund.

CAPITAL PROJECT FUNDS

Capital project funds are used to account for the construction and financing of large capital projects.

General Capital Projects Fund – This fund is used to account for construction costs related to the City's buildings and park improvements.

Street Replacement Fund – This fund is used to account for the accumulation of resources for major infrastructure repair and replacement.

Improvement Projects Fund – This fund is used to account for expenditures incurred in the construction of certain public improvements, such as residential streets, sidewalks, and storm sewers.

Tax Increment Projects Fund – This fund is used to account for expenditures incurred in the construction of public collector and distributor roadway improvements, drainage improvements, and other public development costs in the City.

CITY OF PLYMOUTH

Balance Sheet
Governmental Funds
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | General | Special Revenue Transit System | Capital Project General Capital Projects | Capital Project Street Replacement | Capital Project Improvement Projects |
|---|---|---|---|---|---|
| Assets | | | | | |
| Cash and investments | $ 28,129,394 | $ 4,803,109 | $ 20,644,839 | $ 44,895 | $ 3,665,649 |
| Receivables | | | | | |
| Accounts | 480,679 | – | – | 1,026,949 | – |
| Notes | – | – | – | – | – |
| Taxes | 251,810 | – | 49 | 16,224 | – |
| Special assessments | 33,704 | – | 35,198 | 496 | – |
| Accrued interest | 158,211 | 43,888 | 79,697 | 62,799 | – |
| Leases | 2,427,867 | – | 108,946 | – | – |
| Due from other governments | 560,268 | 554,053 | 52,363 | 375,129 | 1,697,596 |
| Inventory | 92 | – | – | – | – |
| Prepaid items | 48,532 | – | – | – | – |
| Due from other funds | – | – | 144,000 | – | – |
| Advances to other funds | – | – | 33,000 | – | – |
| Land held for resale | – | 11,793,511 | – | – | – |
| Total assets | $ 32,090,557 | $ 17,194,561 | $ 21,098,092 | $ 1,526,492 | $ 5,363,245 |
| Liabilities | | | | | |
| Accounts payable | $ 527,422 | $ 934,019 | $ 36,500 | $ 71 | $ 35,099 |
| Contracts payable | 33,569 | 18,752 | 1,065,667 | – | 3,718,369 |
| Accrued salaries and benefits payable | 1,115,325 | 7,036 | – | – | – |
| Deposits payable | 229,012 | – | 6,852,210 | – | – |
| Due to other funds | 12,978 | 1,515 | – | – | – |
| Due to other governments | 208,488 | – | 2,862 | 7,952 | 4,830 |
| Advances from other funds | – | – | – | 3,120,000 | – |
| Unearned revenue | 840,893 | – | – | – | – |
| Total liabilities | 2,967,687 | 961,322 | 7,957,239 | 3,128,023 | 3,758,298 |
| Deferred inflows of resources | | | | | |
| Unavailable revenue – notes and related interest | – | – | – | – | – |
| Unavailable revenue – taxes | 252,077 | – | – | 16,224 | – |
| Unavailable revenue – special assessments | 24,549 | – | – | – | – |
| Unavailable revenue – other receivables | 66,705 | – | – | – | 413,544 |
| Lease revenue for subsequent years | 2,284,559 | – | 102,943 | – | – |
| Total deferred inflows of resources | 2,627,890 | – | 102,943 | 16,224 | 413,544 |
| Fund balances (deficits) | | | | | |
| Nonspendable | 48,624 | – | – | – | – |
| Restricted | 1,723,601 | 16,233,239 | – | – | – |
| Assigned | 541,887 | – | 13,037,910 | – | 1,191,403 |
| Unassigned | 24,180,868 | – | – | (1,617,755) | – |
| Total fund balances (deficits) | 26,494,980 | 16,233,239 | 13,037,910 | (1,617,755) | 1,191,403 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 32,090,557 | $ 17,194,561 | $ 21,098,092 | $ 1,526,492 | $ 5,363,245 |

See notes to basic financial statements

| Tax Increment Projects | Nonmajor Governmental | Total 2025 | Total 2024 |
|---|---|---|---|
| $ 5,846,335 | $ 23,067,656 | $ 86,201,877 | $ 81,408,114 |
| – | 77,585 | 1,585,213 | 1,648,330 |
| 1,127,000 | 1,206,650 | 2,333,650 | 2,237,571 |
| 2,999 | 35,331 | 306,413 | 323,633 |
| – | – | 69,398 | 74,672 |
| 27,867 | 223,975 | 596,437 | 604,593 |
| – | 815,131 | 3,351,944 | 3,457,855 |
| – | 226,115 | 3,465,524 | 12,396,115 |
| – | 892 | 984 | 501 |
| – | 15,000 | 63,532 | 103,256 |
| – | – | 144,000 | – |
| – | 35,867 | 68,867 | 147,107 |
| – | – | 11,793,511 | 6,949,967 |
| $ 7,004,201 | $ 25,704,202 | $ 109,981,350 | $ 109,351,714 |
| $ 666,798 | $ 225,347 | $ 2,425,256 | $ 1,544,020 |
| – | – | 4,836,357 | 3,006,311 |
| – | 57,956 | 1,180,317 | 967,621 |
| 622 | 51,575 | 7,133,419 | 6,992,140 |
| – | 144,000 | 158,493 | 13,318 |
| 6,638 | 19,475 | 250,245 | 254,628 |
| 33,000 | – | 3,153,000 | 3,145,000 |
| – | 748,200 | 1,589,093 | 1,545,152 |
| 707,058 | 1,246,553 | 20,726,180 | 17,468,190 |
| 1,127,000 | 1,296,602 | 2,423,602 | 2,324,273 |
| – | 35,231 | 303,532 | 292,771 |
| – | – | 24,549 | 26,108 |
| – | – | 480,249 | 79,202 |
| – | 760,557 | 3,148,059 | 3,301,689 |
| 1,127,000 | 2,092,390 | 6,379,991 | 6,024,043 |
| – | 61,752 | 110,376 | 149,617 |
| 5,170,143 | 11,399,898 | 34,526,881 | 38,608,297 |
| – | 10,925,785 | 25,696,985 | 25,328,878 |
| – | (22,176) | 22,540,937 | 21,772,689 |
| 5,170,143 | 22,365,259 | 82,875,179 | 85,859,481 |
| $ 7,004,201 | $ 25,704,202 | $ 109,981,350 | $ 109,351,714 |

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CITY OF PLYMOUTH

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
December 31, 2025

| | |
|---|---|
| Total fund balances – governmental funds | $ 82,875,179 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. | |
| Capital assets | 718,227,945 |
| Accumulated depreciation/amortization | (348,557,583) |
| Long-term liabilities are not payable with current financial resources and, therefore, are not reported in governmental funds. | |
| Bonds payable | (52,155,000) |
| Unamortized premium/discount | (2,961,334) |
| Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due. | (530,563) |
| Unavailable revenue in governmental funds is susceptible to full accrual on government-wide statements. | |
| Unavailable revenue – notes and related interest | 2,423,602 |
| Unavailable revenue – taxes | 303,532 |
| Unavailable revenue – special assessments | 24,549 |
| Unavailable revenue – other receivables | 480,249 |
| Internal service funds are used by management to charge the costs of fleet and building management, management information systems, employee benefits, and other items to individual funds. The assets, deferred outflows/inflows of resources, and liabilities (including capital assets) of the internal service funds are included in governmental activities in the Statement of Net Position. | 41,178,175 |
| Internal balances, which are the result of the allocation of internal service fund operations to the business-type activities, are eliminated on the Statement of Net Position. | 2,750,163 |
| Total net position – governmental activities | $ 444,058,914 |

See notes to basic financial statements

CITY OF PLYMOUTH

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | General | Special Revenue: Transit System | Capital Project: General Capital Projects | Capital Project: Street Replacement | Capital Project: Improvement Projects |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Property taxes | $ 42,094,688 | $ – | $ – | $ 2,938,558 | $ – |
| Special assessments | 5,415 | – | – | 11,933 | – |
| Licenses and permits | 5,267,856 | – | – | 669,856 | – |
| Other taxes | – | 457,517 | – | 943,116 | – |
| Intergovernmental | 4,502,764 | 6,458,444 | 252,363 | 99,922 | 16,567,095 |
| Charges for services | 2,850,573 | 402,033 | 58,493 | 840 | – |
| Franchise taxes | – | – | – | 4,092,123 | – |
| Fines and forfeitures | 351,079 | – | – | – | – |
| Contributions | 44,670 | – | 400,000 | – | – |
| Investments earnings | 1,226,047 | 624,821 | 825,122 | 308,997 | 4,415 |
| Loan repayments | – | – | – | – | – |
| Other | 582,455 | – | 1,998 | 365,752 | 2 |
| Total revenues | 56,925,547 | 7,942,815 | 1,537,976 | 9,431,097 | 16,571,512 |
| Expenditures | | | | | |
| Current | | | | | |
| General government | 8,545,977 | – | 14,788 | – | – |
| Economic development | 178,174 | – | – | – | – |
| Parks and recreation | 9,885,672 | – | 684,166 | – | – |
| Public safety | 28,345,722 | – | 243,175 | – | – |
| Public service | – | 6,682,810 | 13,126 | – | – |
| Public works | 7,161,022 | – | – | 9,752 | 997,273 |
| Debt service | | | | | |
| Principal retirement | – | – | – | – | – |
| Interest and fiscal charges | – | – | – | 93,600 | – |
| Capital outlay | 661,432 | – | 6,139,545 | – | 42,169,039 |
| Total expenditures | 54,777,999 | 6,682,810 | 7,094,800 | 103,352 | 43,166,312 |
| Excess (deficiency) of revenues over (under) expenditures | 2,147,548 | 1,260,005 | (5,556,824) | 9,327,745 | (26,594,800) |
| Other financing sources (uses) | | | | | |
| Transfers in | 1,048,145 | – | 4,557,041 | 1,738,861 | 30,128,209 |
| Transfers out | (1,072,195) | (6,318,574) | (612,912) | (12,856,244) | (1,924,567) |
| Total other financing sources (uses) | (24,050) | (6,318,574) | 3,944,129 | (11,117,383) | 28,203,642 |
| Net change in fund balances | 2,123,498 | (5,058,569) | (1,612,695) | (1,789,638) | 1,608,842 |
| Fund balances (deficits) | | | | | |
| Beginning of year | 24,371,482 | 21,291,808 | 14,650,605 | 171,883 | (417,439) |
| End of year | $ 26,494,980 | $ 16,233,239 | $ 13,037,910 | $ (1,617,755) | $ 1,191,403 |

See notes to basic financial statements

| Tax Increment Projects | Nonmajor Governmental | Total 2025 | Total 2024 |
|---|---|---|---|
| $ 1,658,145 | $ 6,094,786 | $ 52,786,177 | $ 51,446,051 |
| – | – | 17,348 | 11,380 |
| – | – | 5,937,712 | 6,227,822 |
| – | 552,905 | 1,953,538 | 607,311 |
| – | 5,178,163 | 33,058,751 | 24,268,271 |
| 44,550 | 2,977,159 | 6,333,648 | 6,415,744 |
| – | – | 4,092,123 | 3,780,036 |
| – | – | 351,079 | 353,784 |
| – | 2,482,047 | 2,926,717 | 267,058 |
| 279,285 | 1,331,105 | 4,599,792 | 3,390,446 |
| – | 13,921 | 13,921 | 16,706 |
| – | 57,021 | 1,007,228 | 1,797,565 |
| 1,981,980 | 18,687,107 | 113,078,034 | 98,582,174 |
| – | 118,181 | 8,678,946 | 9,902,358 |
| 1,043,145 | 276 | 1,221,595 | 3,097,632 |
| – | 4,492,320 | 15,062,158 | 13,239,410 |
| – | 3,610 | 28,592,507 | 26,698,027 |
| – | 463,960 | 7,159,896 | 5,932,547 |
| – | 2,039 | 8,170,086 | 7,139,821 |
| – | 2,455,000 | 2,455,000 | 2,375,000 |
| 9,000 | 1,318,225 | 1,420,825 | 1,440,222 |
| – | – | 48,970,016 | 39,630,370 |
| 1,052,145 | 8,853,611 | 121,731,029 | 109,455,387 |
| 929,835 | 9,833,496 | (8,652,995) | (10,873,213) |
| – | 23,805 | 37,496,061 | 53,202,090 |
| – | (9,042,876) | (31,827,368) | (49,714,095) |
| – | (9,019,071) | 5,668,693 | 3,487,995 |
| 929,835 | 814,425 | (2,984,302) | (7,385,218) |
| 4,240,308 | 21,550,834 | 85,859,481 | 93,244,699 |
| $ 5,170,143 | $ 22,365,259 | $ 82,875,179 | $ 85,859,481 |

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CITY OF PLYMOUTH

Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended December 31, 2025

| | |
|---|---|
| Total net change in fund balances – governmental funds | $ (2,984,302) |
| Amounts reported for governmental activities in the Statement of Activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. | |
| Capital outlay | 49,143,619 |
| Assets contributed to internal service funds | (904,688) |
| Assets contributed to enterprise funds | (9,963,224) |
| Depreciation/amortization expense | (17,162,449) |
| A gain or loss om the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balance. | |
| Net book value of capital assets disposed | (7,425) |
| Capital assets contributed to the City by other governments and developers are not current financial resources and, therefore, are not reported in the governmental fund statements. | 2,860,164 |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Other long-term adjustments are also made between the governmental funds and the Statement of Activities for debt premiums. | |
| Principal payments for debt | 2,455,000 |
| Debt premium/discount | 192,944 |
| Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. | 37,396 |
| Certain revenues included in net position as soon as they are earned are not included in the change in fund balances until available to liquidate liabilities of the current period. | |
| Unavailable revenue – notes and related interest | 99,329 |
| Unavailable revenue – taxes | 10,761 |
| Unavailable revenue – special assessments | (1,559) |
| Unavailable revenue – other receivables | 401,047 |
| Internal service funds are used to charge the cost of certain activities, such as insurance, fleet and building management, management information systems, employee benefits, and other items to individual funds. This amount represents the change in net position of the internal service funds, which are reported with governmental activities. | 5,336,780 |
| Change in net position – governmental activities | $ 29,513,393 |

See notes to basic financial statements

CITY OF PLYMOUTH

Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Property taxes | $ 43,349,363 | $ 42,094,688 | $ (1,254,675) | $ 41,153,479 |
| Special assessments | 10,000 | 5,415 | (4,585) | 5,330 |
| Licenses and permits | 3,699,085 | 5,267,856 | 1,568,771 | 5,844,075 |
| Intergovernmental | 3,968,034 | 4,502,764 | 534,730 | 4,113,257 |
| Charges for services | 3,758,672 | 2,850,573 | (908,099) | 3,480,210 |
| Fines and forfeits | 415,000 | 351,079 | (63,921) | 353,784 |
| Contributions | 36,300 | 44,670 | 8,370 | 9,650 |
| Investment earnings | 225,500 | 1,226,047 | 1,000,547 | 721,413 |
| Other | 36,500 | 582,455 | 545,955 | 984,005 |
| Total revenues | 55,498,454 | 56,925,547 | 1,427,093 | 56,665,203 |
| Expenditures | | | | |
| Current | | | | |
| General government | 8,065,897 | 8,545,977 | 480,080 | 9,775,040 |
| Economic development | 223,165 | 178,174 | (44,991) | 121,231 |
| Parks and recreation | 9,745,698 | 9,885,672 | 139,974 | 9,255,672 |
| Public safety | 29,169,251 | 28,345,722 | (823,529) | 26,685,917 |
| Public works | 7,811,509 | 7,161,022 | (650,487) | 6,412,749 |
| Capital outlay | 430,000 | 661,432 | 231,432 | 752,744 |
| Total expenditures | 55,445,520 | 54,777,999 | (667,521) | 53,003,353 |
| Excess of revenues over expenditures | 52,934 | 2,147,548 | 2,094,614 | 3,661,850 |
| Other financing sources (uses) | | | | |
| Transfers in | 247,066 | 1,048,145 | 801,079 | 1,349,823 |
| Transfers out | (300,000) | (1,072,195) | (772,195) | (4,524,097) |
| Total other financing sources (uses) | (52,934) | (24,050) | 28,884 | (3,174,274) |
| Net change in fund balances | $ – | 2,123,498 | $ 2,123,498 | 487,576 |
| Fund balances | | | | |
| Beginning of year | | 24,371,482 | | 23,883,906 |
| End of year | | $ 26,494,980 | | $ 24,371,482 |

See notes to basic financial statements

CITY OF PLYMOUTH

Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Transit System Special Revenue Fund
Year Ended December 31, 2025
(With Comparative Totals for Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Other taxes | $ – | $ 457,517 | $ 457,517 | $ – |
| Intergovernmental | 6,029,267 | 6,458,444 | 429,177 | 6,425,692 |
| Charges for services | 392,773 | 402,033 | 9,260 | 423,229 |
| Investment earnings | 150,100 | 624,821 | 474,721 | 638,437 |
| Other revenues | – | – | – | 3 |
| Total revenues | 6,572,140 | 7,942,815 | 1,370,675 | 7,487,361 |
| Expenditures | | | | |
| Current | | | | |
| Public service | | | | |
| Personal services | 224,914 | 216,499 | (8,415) | 208,711 |
| Materials and supplies | 520,504 | 450,014 | (70,490) | 513,559 |
| Contractual services | 5,085,263 | 5,927,750 | 842,487 | 4,850,927 |
| Other | 52,125 | 88,547 | 36,422 | 2,759 |
| Capital outlay | – | – | – | 70,000 |
| Total expenditures | 5,882,806 | 6,682,810 | 800,004 | 5,645,956 |
| Excess of revenues over expenditures | 689,334 | 1,260,005 | 570,671 | 1,841,405 |
| Other financing uses | | | | |
| Transfers out | (689,334) | (6,318,574) | (5,629,240) | – |
| Net change in fund balances | $ – | (5,058,569) | $ (5,058,569) | 1,841,405 |
| Fund balances | | | | |
| Beginning of year | | 21,291,808 | | 19,450,403 |
| End of year | | $ 16,233,239 | | $ 21,291,808 |

See notes to basic financial statements

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## PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs are to be recovered primarily through user charges.

Water Sewer Utility Fund – The Water Sewer Utility Fund provides municipal water and sanitary sewer service to the community. The fund finances the operations, maintenance, and construction of the water and sanitary sewer systems.

Ice Center Fund – The Ice Center Fund provides ice arena facility services to the community through hockey, figure skating, and public skating programs.

Water Resources Fund – This fund is used to account for resources used to administer the City's surface water plan, erosion control, wetland regulations, and environmental programs, including planning, projects, and maintenance.

CITY OF PLYMOUTH

Statement of Net Position
Proprietary Funds
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Business-Type Activities – Enterprise Funds | | |
|---|---|---|---|
| | Water Sewer Utility | Ice Center | Water Resources |
| Assets | | | |
| Current assets | | | |
| Cash and investments | $ 23,196,546 | $ 380,079 | $ 9,321,801 |
| Receivables | | | |
| Accounts | 5,178,025 | 1,066,765 | 911,361 |
| Accrued interest | 144,053 | 1,918 | 50,658 |
| Leases | 1,582,294 | 173,529 | – |
| Due from other funds | 12,075 | – | 10,899 |
| Due from other governments | 26,324 | – | 37 |
| Inventory | 108,066 | – | – |
| Prepaid items | 720,124 | – | – |
| Total current assets | 30,967,507 | 1,622,291 | 10,294,756 |
| Noncurrent assets | | | |
| Advances to other funds | 3,120,000 | – | – |
| Special assessments | 7,569,926 | – | 36,942 |
| Capital assets | | | |
| Land | 2,074,063 | 1,158,324 | 28,624 |
| Buildings | 45,535,228 | 17,160,512 | – |
| Improvements other than buildings | 1,673,393 | 2,320,234 | 7,892,684 |
| Machinery and equipment | 17,977,995 | 2,917,133 | 186,736 |
| Machinery and equipment – lease | – | – | – |
| Infrastructure | 165,012,389 | 36,576 | 45,373,315 |
| Technology subscriptions | – | – | – |
| Construction in progress | 5,924,522 | – | 1,663,039 |
| Total capital assets | 238,197,590 | 23,592,779 | 55,144,398 |
| Less accumulated depreciation/amortization | (109,987,110) | (12,494,612) | (11,389,425) |
| Net capital assets | 128,210,480 | 11,098,167 | 43,754,973 |
| Total noncurrent assets | 138,900,406 | 11,098,167 | 43,791,915 |
| Total assets | 169,867,913 | 12,720,458 | 54,086,671 |
| Deferred outflows of resources | | | |
| OPEB plan deferments | – | – | – |
| Pension plan deferments – PERA | – | – | – |
| Total deferred outflows of resources | – | – | – |
| Total assets and deferred outflows of resources | $ 169,867,913 | $ 12,720,458 | $ 54,086,671 |

See notes to basic financial statements

| Nonmajor Funds | Totals | | Governmental Activities – Internal Service Funds Totals | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| $ 2,712,055 | $ 35,610,481 | $ 33,725,024 | $ 46,475,554 | $ 46,559,307 |
| 1,061,236 | 8,217,387 | 6,637,793 | 4,428 | 880 |
| 12,928 | 209,557 | 134,296 | 218,333 | 251,494 |
| – | 1,755,823 | 1,924,503 | – | – |
| 23 | 22,997 | 21,811 | – | – |
| 16,328 | 42,689 | 23,812 | 32,765 | 28,715 |
| – | 108,066 | 94,374 | 164,074 | 174,971 |
| – | 720,124 | 692,845 | 1,673,923 | 758,932 |
| 3,802,570 | 46,687,124 | 43,254,458 | 48,569,077 | 47,774,299 |
| – | 3,120,000 | 3,120,000 | – | – |
| 31,488 | 7,638,356 | 7,309,414 | – | – |
| 47,551 | 3,308,562 | 3,280,938 | 33,520 | 33,520 |
| 1,685,356 | 64,381,096 | 64,339,779 | 11,962,709 | 10,527,268 |
| 511,602 | 12,397,913 | 12,130,564 | 3,343,645 | 3,349,129 |
| 250,338 | 21,332,202 | 20,809,623 | 34,196,091 | 33,548,938 |
| – | – | – | 1,747,625 | 1,431,292 |
| – | 210,422,280 | 187,495,715 | 301,110 | 301,110 |
| – | – | – | 629,789 | 266,156 |
| – | 7,587,561 | 5,959,513 | 1,538,038 | 244,459 |
| 2,494,847 | 319,429,614 | 294,016,132 | 53,752,527 | 49,701,872 |
| (1,706,097) | (135,577,244) | (128,679,200) | (24,738,017) | (24,788,043) |
| 788,750 | 183,852,370 | 165,336,932 | 29,014,510 | 24,913,829 |
| 820,238 | 194,610,726 | 175,766,346 | 29,014,510 | 24,913,829 |
| 4,622,808 | 241,297,850 | 219,020,804 | 77,583,587 | 72,688,128 |
| – | – | – | 1,059,762 | 579,183 |
| – | – | – | 15,162,703 | 20,273,772 |
| – | – | – | 16,222,465 | 20,852,955 |
| $ 4,622,808 | $ 241,297,850 | $ 219,020,804 | $ 93,806,052 | $ 93,541,083 |



(continued)

CITY OF PLYMOUTH

Statement of Net Position
Proprietary Funds (continued)
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Business-Type Activities – Enterprise Funds | | |
|---|---|---|---|
| | Water Sewer Utility | Ice Center | Water Resources |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable | $ 155,048 | $ 79,787 | $ 113,849 |
| Contracts payable | 1,961,893 | 187,002 | 240,160 |
| Accrued salaries and benefits payable | 101,209 | 31,947 | 40,462 |
| Deposits payable | 13,500 | – | 136,745 |
| Due to other funds | 672 | 4,986 | – |
| Due to other governments | 78,969 | 24,829 | – |
| Unearned revenue | 40,720 | 1,000,133 | – |
| Advances from other funds | – | 35,867 | – |
| Finance purchases payable | – | – | – |
| Leases payable | – | – | – |
| Technology subscriptions payable | – | – | – |
| Total OPEB liability | – | – | – |
| Compensated absences payable | – | – | – |
| Total current liabilities | 2,352,011 | 1,364,551 | 531,216 |
| Noncurrent liabilities | | | |
| Finance purchases payable | – | – | – |
| Leases payable | – | – | – |
| Technology subscriptions payable | – | – | – |
| Total OPEB liability | – | – | – |
| Net pension liability | – | – | – |
| Compensated absences payable | – | – | – |
| Advances from other funds | – | – | – |
| Total noncurrent liabilities | – | – | – |
| Total liabilities | 2,352,011 | 1,364,551 | 531,216 |
| Deferred inflows of resources | | | |
| OPEB plan deferments | – | – | – |
| Pension plan deferments – PERA | – | – | – |
| Lease revenue received for subsequent years | 1,490,042 | 168,809 | – |
| Total deferred inflows of resources | 1,490,042 | 168,809 | – |
| Net position | | | |
| Net investment in capital assets | 126,248,587 | 10,911,165 | 43,514,813 |
| Restricted for utility trunk | 27,389,615 | – | – |
| Restricted for water resources | – | – | 10,040,642 |
| Restricted for public safety | – | – | – |
| Unrestricted | 12,387,658 | 275,933 | – |
| Total net position | 166,025,860 | 11,187,098 | 53,555,455 |
| Total liabilities, deferred inflows of resources, and net position | $ 169,867,913 | $ 12,720,458 | $ 54,086,671 |
| Net position – total enterprise funds | | | |
| Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds | | | |
| Net position – business-type activities | | | |

See notes to basic financial statements

| Nonmajor Funds | Totals 2025 | Totals 2024 | Governmental Activities – Internal Service Funds Totals 2025 | Governmental Activities – Internal Service Funds Totals 2024 |
|---|---|---|---|---|
| $ 284,451 | $ 633,135 | $ 683,745 | $ 1,417,288 | $ 1,732,628 |
| – | 2,389,055 | 928,705 | 279,586 | 49,180 |
| 10,389 | 184,007 | 152,236 | 96,133 | 92,160 |
| – | 150,245 | 140,005 | – | – |
| – | 5,658 | 5,928 | 2,846 | 2,565 |
| 577 | 104,375 | 127,514 | 1,849 | – |
| 294,635 | 1,335,488 | 1,362,300 | – | – |
| – | 35,867 | 35,867 | – | – |
| – | – | – | 12,000 | 12,000 |
| – | – | – | 411,879 | 366,364 |
| – | – | – | 134,996 | 68,487 |
| – | – | – | 218,799 | 195,691 |
| – | – | – | 4,387,894 | 3,204,214 |
| 590,052 | 4,837,830 | 3,436,300 | 6,963,270 | 5,723,289 |
| – | – | – | 12,000 | 24,000 |
| – | – | – | 663,152 | 366,313 |
| – | – | – | 168,741 | 13,404 |
| – | – | – | 3,839,127 | 3,343,050 |
| – | – | – | 16,875,150 | 18,845,905 |
| – | – | – | 1,669,758 | 1,942,170 |
| – | – | 86,240 | – | – |
| – | – | 86,240 | 23,227,928 | 24,534,842 |
| 590,052 | 4,837,830 | 3,522,540 | 30,191,198 | 30,258,131 |
| – | – | – | 768,711 | 707,647 |
| – | – | – | 21,667,968 | 26,768,243 |
| – | 1,658,851 | 1,854,289 | – | – |
| – | 1,658,851 | 1,854,289 | 22,436,679 | 27,475,890 |
| 788,750 | 181,463,315 | 164,408,227 | 27,486,788 | 24,014,081 |
| – | 27,389,615 | 25,060,998 | – | – |
| – | 10,040,642 | 9,569,087 | – | – |
| – | – | – | 425,057 | 1,250,000 |
| 3,244,006 | 15,907,597 | 14,605,663 | 13,266,330 | 10,542,981 |
| 4,032,756 | 234,801,169 | 213,643,975 | 41,178,175 | 35,807,062 |
| $ 4,622,808 | $ 241,297,850 | $ 219,020,804 | $ 93,806,052 | $ 93,541,083 |
| | $ 234,801,169 | $ 213,643,975 | | |
| | (2,750,163) | (2,784,496) | | |
| | $ 232,051,006 | $ 210,859,479 | | |

CITY OF PLYMOUTH

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Business-Type Activities – Enterprise Funds | | |
|---|---|---|---|
| | Water Sewer Utility | Ice Center | Water Resources |
| Operating revenues | | | |
| Charges for services | $ 23,822,717 | $ 2,502,443 | $ 5,335,251 |
| Other fees | – | – | – |
| Total operating revenues | 23,822,717 | 2,502,443 | 5,335,251 |
| Operating expenses | | | |
| Personal services | 2,960,795 | 1,040,294 | 1,251,312 |
| Materials and supplies | 964,507 | 202,990 | 63,792 |
| Insurance claims | – | – | – |
| Contractual services | 13,542,979 | 1,119,070 | 1,590,118 |
| Depreciation/amortization | 4,664,204 | 688,477 | 1,709,491 |
| Total operating expenses | 22,132,485 | 3,050,831 | 4,614,713 |
| Operating income (loss) | 1,690,232 | (548,388) | 720,538 |
| Nonoperating revenues (expenses) | | | |
| Investment earnings | 1,674,542 | 29,448 | 548,969 |
| Intergovernmental | 59,406 | – | 4,320 |
| Gain on disposal of capital assets | – | – | – |
| Contributions | – | – | – |
| Interest expense | – | (1,832) | – |
| Other revenue | 2,978,254 | 35,753 | 10,034 |
| Other expense | (175,086) | (36,052) | (38,911) |
| Total nonoperating revenues (expenses) | 4,537,116 | 27,317 | 524,412 |
| Income (loss) before contributions and transfers | 6,227,348 | (521,071) | 1,244,950 |
| Capital contributions | 12,468,107 | 14,400 | 7,576,455 |
| Transfers in | 14,449 | 270,457 | – |
| Transfers out | (5,587,707) | – | (1,308,106) |
| Changes in net position | 13,122,197 | (236,214) | 7,513,299 |
| Net position | | | |
| Beginning of year | 152,903,663 | 11,423,312 | 46,042,156 |
| End of year | $ 166,025,860 | $ 11,187,098 | $ 53,555,455 |
| | Change in net position – total enterprise funds | | |
| | Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds | | |
| | Change in net position – business-type activities | | |

See notes to basic financial statements

| Nonmajor Funds | Totals | | Governmental Activities – Internal Service Funds Totals | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| $ 4,038,080 | $ 35,698,491 | $ 32,837,051 | $ 17,377,281 | $ 15,737,975 |
| 24,578 | 24,578 | 20,774 | 487,346 | 151,871 |
| 4,062,658 | 35,723,069 | 32,857,825 | 17,864,627 | 15,889,846 |
| 382,798 | 5,635,199 | 5,104,405 | 7,000,528 | 6,077,077 |
| 3,228 | 1,234,517 | 1,235,607 | 1,543,835 | 1,329,438 |
| – | – | – | 435,135 | 135,990 |
| 3,346,651 | 19,598,818 | 17,265,051 | 5,414,236 | 6,154,338 |
| 106,520 | 7,168,692 | 6,955,950 | 3,601,331 | 3,409,895 |
| 3,839,197 | 33,637,226 | 30,561,013 | 17,995,065 | 17,106,738 |
| 223,461 | 2,085,843 | 2,296,812 | (130,438) | (1,216,892) |
| 135,395 | 2,388,354 | 1,724,199 | 2,744,211 | 1,985,584 |
| 387,556 | 451,282 | 569,912 | 130,203 | 10,931 |
| – | – | – | 431,176 | 174,362 |
| – | – | 4,355 | 380,808 | 717,891 |
| – | (1,832) | (3,106) | (26,653) | (24,924) |
| 30,317 | 3,054,358 | 85,969 | 48,160 | 142,519 |
| (18,817) | (268,866) | (231,825) | (53,256) | (34,688) |
| 534,451 | 5,623,296 | 2,149,504 | 3,654,649 | 2,971,675 |
| 757,912 | 7,709,139 | 4,446,316 | 3,524,211 | 1,754,783 |
| – | 20,058,962 | 5,497,820 | 904,688 | 605,722 |
| – | 284,906 | 733,157 | 1,429,094 | 3,262,638 |
| – | (6,895,813) | (6,719,553) | (486,880) | (764,237) |
| 757,912 | 21,157,194 | 3,957,740 | 5,371,113 | 4,858,906 |
| 3,274,844 | 213,643,975 | 209,686,235 | 35,807,062 | 30,948,156 |
| $ 4,032,756 | $ 234,801,169 | $ 213,643,975 | $ 41,178,175 | $ 35,807,062 |
| | $ 21,157,194 | $ 3,957,740 | | |
| | 34,333 | (109,702) | | |
| | $ 21,191,527 | $ 3,848,038 | | |

CITY OF PLYMOUTH

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Business-Type Activities – Enterprise Funds | | |
|---|---|---|---|
| | Water Sewer Utility | Ice Center | Water Resources |
| Cash flows from operating activities | | | |
| Cash receipts from customers or users | $ 22,678,142 | $ 2,262,702 | $ 5,328,844 |
| Cash payments to suppliers | (14,643,423) | (1,321,656) | (1,693,359) |
| Cash payments to employees for services | (2,939,017) | (1,041,049) | (1,242,392) |
| Other operating revenue (expense) | 2,803,168 | (299) | (28,877) |
| Net cash flows from operating activities | 7,898,870 | (100,302) | 2,364,216 |
| Cash flows from noncapital financing activities | | | |
| Intergovernmental revenues | 59,406 | – | 4,320 |
| Contributions | – | – | – |
| Payment of advances to other funds | – | – | – |
| Transfers in | 14,449 | 270,457 | – |
| Transfers out | (5,587,707) | – | (1,308,106) |
| Net cash flows from noncapital financing activities | (5,513,852) | 270,457 | (1,303,786) |
| Cash flows from capital and related financing activities | | | |
| Acquisition and construction of capital assets | (5,535,872) | (339,039) | (1,582,579) |
| Contributions | – | – | 407,799 |
| Special assessments for future construction | 2,485,606 | – | – |
| Proceeds from sale of capital assets | – | – | – |
| Principal paid on capital debt | – | – | – |
| Payment on advances from other funds | – | (86,240) | – |
| Interest paid on capital debt | – | (1,832) | – |
| Net cash flows from capital and related financing activities | (3,050,266) | (427,111) | (1,174,780) |
| Cash flows from investing activities | | | |
| Investment earnings and changes in fair value on investments | 1,597,152 | 29,875 | 552,865 |
| Net increase in cash and cash equivalents | 931,904 | (227,081) | 438,515 |
| Cash and cash equivalents | | | |
| Beginning of year | 22,264,642 | 607,160 | 8,883,286 |
| End of year | $ 23,196,546 | $ 380,079 | $ 9,321,801 |

See notes to basic financial statements

| Nonmajor Funds | Total | | Governmental Activities – Internal Service Funds Totals | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| $ 3,880,696 | $ 34,150,384 | $ 31,899,975 | $ 17,857,029 | $ 15,937,782 |
| (3,289,864) | (20,948,302) | (18,232,634) | (8,454,451) | (7,287,487) |
| (380,970) | (5,603,428) | (5,049,059) | (7,947,005) | (7,011,056) |
| 11,500 | 2,785,492 | (145,856) | (5,096) | 112,189 |
| 221,362 | 10,384,146 | 8,472,426 | 1,450,477 | 1,751,428 |
| 387,556 | 451,282 | 569,912 | 130,203 | 10,931 |
| – | – | 4,355 | 380,808 | 717,891 |
| – | – | (3,120,000) | – | – |
| – | 284,906 | 733,157 | 1,429,094 | 3,262,638 |
| – | (6,895,813) | (6,719,553) | (486,880) | (764,237) |
| 387,556 | (6,159,625) | (8,532,129) | 1,453,225 | 3,227,223 |
| – | (7,457,490) | (5,517,783) | (5,627,034) | (2,404,730) |
| – | 407,799 | 75,000 | – | – |
| – | 2,485,606 | 2,698,366 | – | – |
| – | – | – | 525,924 | 181,445 |
| – | – | – | (637,064) | (446,199) |
| – | (86,240) | (84,966) | – | – |
| – | (1,832) | (3,106) | (26,653) | (24,924) |
| – | (4,652,157) | (2,832,489) | (5,764,827) | (2,694,408) |
| 133,201 | 2,313,093 | 1,832,023 | 2,777,372 | 2,012,314 |
| 742,119 | 1,885,457 | (1,060,169) | (83,753) | 4,296,557 |
| 1,969,936 | 33,725,024 | 34,785,193 | 46,559,307 | 42,262,750 |
| $ 2,712,055 | $ 35,610,481 | $ 33,725,024 | $ 46,475,554 | $ 46,559,307 |



(continued)

CITY OF PLYMOUTH

Statement of Cash Flows (continued)
Proprietary Funds
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Business-Type Activities – Enterprise Funds | | |
|---|---|---|---|
| | Water Sewer Utility | Ice Center | Water Resources |
| Reconciliation of operating income (loss) to net cash flows from operating activities | | | |
| Operating income (loss) | $ 1,690,232 | $ (548,388) | $ 720,538 |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities | | | |
| Depreciation/amortization | 4,664,204 | 688,477 | 1,709,491 |
| Other revenues (expenses) | 2,803,168 | (299) | (28,877) |
| Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources | | | |
| Accounts receivable | (1,180,865) | (180,990) | (23,050) |
| Due from other funds | (817) | – | (392) |
| Due from other governments | (18,948) | – | 42 |
| Inventory | (13,692) | – | – |
| Prepaid items | (27,279) | – | – |
| Special assessments receivable | 68,340 | – | 15,753 |
| Deferred outflows of resources for OPEB plan deferments | – | – | – |
| Deferred outflows of resources for pension plan deferments | – | – | – |
| Accounts payable | (118,551) | (8,290) | 10,339 |
| Accrued salaries and benefits payable | 21,778 | (755) | 8,920 |
| Deposits payable | 9,000 | – | 1,240 |
| Due to other funds | 26 | (296) | – |
| Due to other governments | 23,559 | 8,990 | (49,788) |
| Total OPEB liability | – | – | – |
| Net pension liability | – | – | – |
| Compensated absences payable | – | – | – |
| Unearned revenue | 1,176 | (54,454) | – |
| Leases net of deferred inflow for subsequent years | (22,461) | (4,297) | – |
| Deferred inflows of resources for OPEB plan deferments | – | – | – |
| Deferred inflows of resources for pension plan deferments | – | – | – |
| Total adjustments | 6,208,638 | 448,086 | 1,643,678 |
| Net cash flows from operating activities | $ 7,898,870 | $ (100,302) | $ 2,364,216 |
| Schedule of noncash investing, capital and related financing activities | | | |
| Contributions of capital assets from governmental activities | $ 4,366,076 | $ – | $ 5,597,148 |
| Contributions of capital assets from others | 5,217,158 | 14,400 | 1,571,508 |
| (Increase) decrease in special assessment contributions receivable | (399,267) | – | – |
| Net book value on disposal of capital assets | – | – | – |
| Capital assets acquired through lease purchases | – | – | – |
| Capital assets acquired through software purchases | – | – | – |
| Increase (decrease) in capital assets from accounts and contracts payable | 1,098,723 | 187,002 | 174,625 |

See notes to basic financial statements

| Nonmajor Funds | Totals 2025 | Totals 2024 | Governmental Activities – Internal Service Funds Totals 2025 | Governmental Activities – Internal Service Funds Totals 2024 |
|---|---|---|---|---|
| $ 223,461 | $ 2,085,843 | $ 2,296,812 | $ (130,438) | $ (1,216,892) |
| 106,520 | 7,168,692 | 6,955,950 | 3,601,331 | 3,409,895 |
| 11,500 | 2,785,492 | (145,856) | (5,096) | 107,831 |
| (194,689) | (1,579,594) | (1,213,266) | (3,548) | 71,689 |
| 23 | (1,186) | (1,603) | – | – |
| 29 | (18,877) | (7,575) | (4,050) | (23,753) |
| – | (13,692) | 22,441 | 10,897 | 15,687 |
| – | (27,279) | (50,059) | (914,991) | (157,668) |
| (13,768) | 70,325 | (22,758) | – | – |
| – | – | – | (480,579) | 8,327 |
| – | – | – | 5,111,069 | 6,131,843 |
| 65,892 | (50,610) | 222,142 | (160,708) | 515,372 |
| 1,828 | 31,771 | 55,346 | 3,973 | 21,628 |
| – | 10,240 | 25,515 | – | – |
| – | (270) | 633 | 281 | 186 |
| (5,900) | (23,139) | 72,896 | 1,849 | – |
| – | – | – | 519,185 | 239,429 |
| – | – | – | (1,970,755) | (8,123,370) |
| – | – | – | 911,268 | 144,225 |
| 26,466 | (26,812) | 301,919 | – | – |
| – | (26,758) | (40,111) | – | – |
| – | – | – | 61,064 | (156,758) |
| – | – | – | (5,100,275) | 763,757 |
| (2,099) | 8,298,303 | 6,175,614 | 1,580,915 | 2,968,320 |
| $ 221,362 | $ 10,384,146 | $ 8,472,426 | $ 1,450,477 | $ 1,751,428 |
| $ – | $ 9,963,224 | $ 1,043,370 | $ 904,688 | $ 605,722 |
| – | 6,803,066 | 1,371,287 | – | – |
| – | (399,267) | (309,797) | – | – |
| – | – | – | (94,748) | (7,083) |
| – | – | – | 759,328 | 417,987 |
| – | – | – | 429,936 | – |
| – | 1,460,350 | 438,763 | 75,774 | (35,613) |

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## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Organization

The City of Plymouth, Minnesota (the City) was formed and operates pursuant to applicable Minnesota laws and statutes. On January 1, 1993, the City adopted a home rule charter and operates under a council-manager form of government. The council is composed of a mayor, four ward council members, and two at-large council members.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below.

### B. Reporting Entity

In accordance with accounting principles generally accepted in the United States of America, these financial statements include the City (the primary government) and its component units. The City includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationships with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, certain organizations are presented in this report as blended component units (which are reported as if they were a part of the City) or discretely presented component units (which are reported separately of the City).

*Blended Component Units*

The City created the Economic Development Authority (EDA) in 2016. The EDA did not have financial activity during the year.

*Discretely Presented Component Units*

The component unit column in the government-wide statements includes the financial data of the City's discretely presented component unit. It is reported in a separate column to emphasize that it is legally separate from the City.

The Housing and Redevelopment Authority (HRA) of Plymouth is a separate legal entity governed by a board, which is appointed by the City Council. The Council reviews and approves the HRA tax levies and budgets, and the City provides major community development financing for HRA activities. Debt issued for HRA activities are city general obligation debt issues. The HRA is established to provide housing and redevelopment assistance to the City's citizens and to carry out certain housing and redevelopment projects and programs using city employees, which enables the City to meet federal and state housing requirements. The HRA provides assistance through general taxes and oversees operations of the City's Community Development Block Grant program.

The HRA operates the housing choice and mainstream voucher programs as a direct recipient from the Department of Housing and Urban Development. The HRA operates Plymouth Towne Square, a 99-unit senior independent living community for moderate and low-income Plymouth citizens. In addition, the HRA operates Vicksburg Crossing, a 96-unit senior independent community of which a portion of the units are available for moderate and low-income Plymouth citizens, and the remainder are market rate.

As the City appoints the HRA commission and has the ability to hire or dismiss those persons responsible for its day-to-day operations, the HRA is considered a component unit of the City.

The HRA does not publish separate financial statements. The financial statements are included in this report.

### C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all of the financial activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which significantly rely upon sales, fees, and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and special assessments are recognized as revenues in the fiscal year for which they are certified for levy. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, charges between the City's enterprise funds and other functions are not eliminated, as that would distort the direct costs and program revenues reported in those functions. Depreciation/amortization expense is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

1. **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Proceeds of long-term debt are reported as other financing sources.

   Major revenue that is susceptible to accrual includes property taxes, special assessments, intergovernmental revenue, charges for services, and interest earned on investments. Major revenue that is not susceptible to accrual includes licenses and permits, fees, and miscellaneous revenue. Such revenue is recorded only when received because it is not measurable until collected.

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term obligations, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds.

Proprietary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. The operating expenses for the enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenues and expenses.

Aggregated information for the internal service funds is reported in a single column in the proprietary fund financial statements. Because the principal user of the internal services is the City's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Descriptions of Funds

The City reports the following major governmental funds:

**General Fund** – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. This fund records revenues, such as property tax revenues, licenses and permits, fines and penalties, intergovernmental revenues, and investment earnings. Most of the current day-to-day operations of the governmental units are financed from this fund.

**Transit System Fund** – This special revenue fund accounts for revenues from the Minnesota vehicle excise tax and fares, and expenditures for the Plymouth Metrolink system.

**General Capital Projects Fund** – This capital project fund accounts for construction costs related to the City's buildings and park improvements.

**Street Replacement Fund** – This capital project fund accounts for the accumulation of resources for major infrastructure repair and replacement.

**Improvement Projects Fund** – This capital project fund accounts for expenditures incurred in the construction of certain public improvements, such as residential streets, sidewalks, and storm sewers.

**Tax Increment Projects Fund** – This capital project fund accounts for expenditures incurred in the construction of public collector and distributor roadway improvements, drainage improvements, and other public development costs in the City.

The City reports the following major enterprise funds:

**Water Sewer Utility Fund** – This fund accounts for providing water and sewer services to the City's residents and businesses.

**Ice Center Fund** – This fund accounts for the operations of the City's ice center.

**Water Resources Fund** – This fund accounts for administering the City's surface water plan, erosion control, wetland regulations, and environmental programs.

Additionally, the City reports the following fund type:

**Internal Service Funds** – Internal service funds account for central equipment, public facilities, information technology, risk management, employee benefits, and resource planning services provided to other departments of the City on a cost-reimbursement basis.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Cash and Investments

The cash and investment balances of the City and its component unit funds are pooled and invested for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at year end, based on market prices. The City has the ability and intent to hold its investments to maturity. The individual funds' portions of the pool's fair value are presented as "Cash and investments." Earnings from such investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

The City considers cash and cash equivalents in proprietary funds to be cash on hand and demand deposits. In addition, because the pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quotes prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 3 of the notes to basic financial statements for the City's recurring fair value measurements as of year-end.

### F. Receivables

Trade receivables include amounts billed for services provided before year-end. Unbilled utility enterprise fund receivables account for the majority of these receivables. The City annually certifies delinquent water and sewer accounts to the County for collection in the following year. Therefore, there has been no allowance for doubtful accounts established. The only receivables not expected to be collected within one year are leases receivable, property taxes receivable, other receivables, special assessments receivable, notes receivable, and interest on notes receivable.

### G. Interfund Receivables and Payables

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" and are short-term in nature. Advances to other funds and advances from other funds are considered long-term receivables/payables. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances."

### H. Property Taxes

The City Council annually adopts a tax levy and certifies it to the county in December (levy/assessment date) of each year for collection in the following year. The county is responsible for billing and collecting all property taxes for itself, the City, the local school district, and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City. The City has no ability to enforce payment of property taxes by property owners. The county possesses this authority. The county spreads all levies over taxable property.

Within the governmental fund financial statements, property taxes are accrued and recognized as revenue, excluding delinquent taxes received over 60 days after year-end. Taxes that remain unpaid are classified as delinquent taxes receivable and are fully offset by unavailable revenue, because they are not known to be available to finance current expenditures. An allowance for abated taxes has been recorded as a reduction in property tax revenue and unavailable revenue. Unavailable revenue in governmental activities is susceptible to full accrual on the government-wide statements. Real property taxes may be paid by taxpayers in two equal installments, on May 15 and October 15. Personal property taxes may be paid on May 15. The county provides tax settlements to cities and other taxing districts four times a year, in June, July, December, and January of the following year. No allowance for uncollectible taxes has been provided because such amounts are not expected to be material.

### I. Special Assessments

Special Assessments are levied against benefited properties for the cost, or a portion of the cost, of special assessment improvement projects in accordance with Minnesota Statutes. These assessments are collectible by the City over a term of years. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to prepay future installments without interest or prepayment penalties.

Within the governmental fund financial statements, special assessment principal installments are recognized as revenue when they become measurable and available. Special assessment interest revenues are recognized when due, net of delinquencies. Unavailable revenue in governmental activities is susceptible to full accrual on the government-wide statements. Governmental fund special assessments receivable which remain unpaid on December 31 are offset by a deferred inflow of resources in the governmental fund financial statements. At year-end, the City has recorded $51,664 of delinquent special assessments receivable.

### J. Notes Receivable

The City and the HRA, in efforts to further develop the community, lend funds to certain developers for specific projects and to homeowners for first-time home buyer purchases as notes receivable. The disbursements under the notes are recorded as current expenditures. The note receivable is also recorded with a corresponding unavailable revenue amount. As the notes are repaid, the repayments are recorded as current revenue, and the notes receivable and unavailable revenue amounts are reduced accordingly. Unavailable revenue in governmental activities is susceptible to full accrual on the government-wide statements. The notes receivable of the City and HRA have a balance of $2,333,650 and $1,150,000, respectively. These notes have interest rates ranging from 1.0 percent to 5.0 percent.

As part of the rehabilitation program, interest-free loans are given to low and moderate-income households to maintain, repair, and improve their homes. The loan disbursements are recorded as current expenditures. Payments are deferred and loans are forgiven after 20 years if the homeowner continues to own and occupy the home. The HRA does not recognize notes receivable and corresponding unavailable revenue on these loans. If the property is sold within 20 years, the loan is required to be repaid and is recorded as current revenue.

### K. Inventories and Prepaid Items

Inventories of supplies are valued at cost, while inventories held for resale are valued at the lower of cost or market value, on a first-in, first-out method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of inventories and prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

### L. Property Held for Resale

Property is acquired by the City for redevelopment purposes. Property held for resale is reported as an asset in the government-wide and fund financial statements. These assets are reported at the lower of cost or acquisition value.

### M. Subscription-Based Information Technology Arrangements (SBITAs)

A SBITA is a contract that conveys control of the right to use another party's information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The City has entered into certain SBITAs for financial and public safety technology. Capital assets associated with SBITAs are presented separately from other capital assets in Note 6 of the notes to basic financial statements and are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. When applicable, a subscription liability is reported in Note 7 of the notes to basic financial statements to include the terms and related disclosures associated with any subscription liability.

### N. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Groups of similar assets acquired at or near the same time for a single objective, with individual costs below this threshold, are also capitalized if the aggregate cost of the assets is considered significant. Donated capital assets are recorded at estimated acquisition value at the date of donation. SBITA capital assets are recorded based on the measurement of any subscription liability plus the payments due to a SBITA vendor at the commencement of the subscription term, including any applicable initial implementation costs as defined in the standard. Lease assets are recorded based on the measurement of payments applicable to the lease term. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level index to deflate the cost to the acquisition year or estimated acquisition year).

Land and construction in progress are not depreciated. SBITAs are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets. Lease assets are amortized over the term of the lease or over the useful life of the applicable asset class listed below, if future ownership is anticipated. Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight-line method over the following estimated useful lives:

| | |
|---|---|
| Buildings | 5–50 years |
| Improvements other than buildings | 10–25 years |
| Machinery and equipment | 2–20 years |
| Infrastructure | 15–100 years |
| Collection/distribution systems | 15–100 years |

### O. Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or paid during or upon separation from employment. Based on the criteria listed, certain types of leave qualify for liability recognition for compensated absences that differ between bargaining units. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Employees accrue *vacation/annual leave* at increments based on years of service. Such pay is reflected as a liability in the employee benefit fund, as well as the government-wide Statement of Net Position. The related expenses/expenditures are reflected on the fund statements based on each employees' distribution. The City compensates all employees upon termination for unused leave up to a maximum of 480 hours.

Employees accrue *extended illness leave* up to a maximum lifetime accrual of 600 hours. They are entitled to draw upon their banks for approved leave extending beyond three weeks in duration. This type of leave is expensed/expended as it is paid from all funds. Employees are not compensated upon termination for remaining balances.

### P. Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are expensed in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

### Q. Interfund Activity

Interfund services provided and used are accounted for as revenues and expense/expenditures. Transactions that constitute reimbursements to a fund for expense/expenditures initially made from it that are properly applicable to another fund are recorded as expense/expenditures in the reimbursing fund and as reductions of expense/expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

### R. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position will sometimes report a separate section for deferred outflows or inflows of resources. These separate financial elements represent a consumption or acquisition of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of resources (revenue) until then.

The City reports deferred outflows and inflows of resources related to pensions and other post-employment benefits (OPEB) in the government-wide and proprietary fund Statements of Net Position. These deferred outflows and inflows result from differences between expected and actual economic experience, changes in actuarial assumptions, differences between projected and actual investment earnings, changes in proportion, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

The City reports deferred inflows of resources related to lease receivables in the government-wide and proprietary fund Statements of Net Position and governmental funds Balance Sheet, which requires lessors to recognize deferred inflows of resources to correspond to lease receivables. These amounts are deferred and amortized in a systematic and rationale manner over the term of the lease.

Unavailable revenue from notes and related interest, taxes, special assessments, and other receivables arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### S. State-Wide Pension Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from the PERA's fiduciary net position have been determined on the same basis as they are reported by the PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments, and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### T. Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT), which is a risk-sharing pool with other governmental units. The City pays an annual premium to the LMCIT for its workers' compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. There were no significant reductions in insurance from the previous year or settled claims in excess of insurance coverage for any of the past three fiscal years.

The City uses the Risk Management Internal Service Fund to account for the self-insurance workers' compensation program and the Employee Benefits Internal Service Fund to account for the self-insured dental program. Fund revenues are primarily charges to other funds and investment earnings.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported. This estimate is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of payouts), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether amounts are allocated to specific claims. Estimated recoveries, such as from salvage or subrogation, are another component of the claims liability estimate.

Changes in the balances of workers' compensation claims liabilities during the past two years ended December 31 were as follows:

| | 2025 | 2024 |
|---|---|---|
| Liability at beginning of year | $ 1,202,100 | $ 931,715 |
| Incurred claims and changes in estimates | (516,554) | 463,591 |
| Claims paid | (157,688) | (193,206) |
| Liability at end of year | $ 527,858 | $ 1,202,100 |

Changes in the balances of dental claims liabilities during the past two years ended December 31 were as follows:

| | 2025 | 2024 |
|---|---|---|
| Liability at beginning of year | $ 104,832 | $ 67,892 |
| Incurred claims and changes in estimates | 329,543 | 335,351 |
| Claims paid | (330,970) | (298,411) |
| Liability at end of year | $ 103,405 | $ 104,832 |

**U. Net Position Classifications and Flow Assumptions**

In the government-wide and proprietary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by any outstanding debt attributable to acquire capital assets.

- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments or enabling legislation.

- **Unrestricted Net Position** – All remaining net position that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, then use unrestricted resources as they are needed.

**V. Fund Balance Classifications and Flow Assumptions**

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, other long-term assets, and the corpus (or principal) of a permanent fund that is required to be maintained intact.

- **Restricted** – Consists of amounts where there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments, or enabling legislation.

- **Committed** – Consists of internally imposed constraints that are established by resolution of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to City Council resolution, the city manager, deputy city manager, or director of finance are authorized to establish assignments of fund balance.

- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, then use unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, it is the City's policy to use resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

### W. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

### X. Comparative Data/Reclassifications

Comparative total information for the prior year has been presented only for the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation.

## NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund, certain special revenue, and proprietary funds.

Budgeted amounts are as originally adopted, or as amended by the City Council. All budgetary amendments and transfers require approval of the City Council. Budgeted expenditure appropriations lapse at year-end.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balances and do not constitute expenditures or liabilities because the resources will be reappropriated and honored during the subsequent year.

## NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

The City follows the procedures below in establishing the budgetary data reflected in the enclosed financial statements:

1. The city manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. A public hearing is held to obtain taxpayer comments.

3. The budget is legally enacted through passage of a resolution.

4. The City Council may authorize transfers of budgeted amounts between city funds.

5. The City legally adopts budgets and formal budgetary integration is employed as a management control device during the year. The following governmental funds are budgeted: General Fund and certain Special Revenue Funds (Transit System Fund, Recreation Fund, Community Development Block Grant Fund, Lawful Gambling Fund, Opioid Settlement Fund, and Destination Marketing Organization Fund).

6. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternatively achieved through bond indenture provisions, or for Capital Projects Funds because budgetary control is alternatively achieved through the use of project controls.

7. The legal level of budgetary control is at the fund level. Monitoring of budgets is maintained at the expenditure category level (i.e., salaries, wages, and benefits; material, supplies, and services; capital outlay) within each activity. This means that General Fund and certain Special Revenue Fund individual line items may overspend budgeted amounts without Council approval as long as the actual fund expenditures do not exceed the total fund budget.

### B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2025, expenditures exceeded budget by $800,004 in the Transit System Special Revenue Fund, by $824,951 in the Recreation Special Revenue Fund, and $77,673 in the Destination Marketing Organization Special Revenue Fund. These variances were funded by revenues in excess of budget and available fund balance. Expenditures in excess of budget were approved by the City Council either through the disbursement process or separate City Council action.

### C. Deficit Net Position/Fund Balance

The following funds had a deficit net position or deficit fund balance as of December 31, 2025. The Street Replacement and Recreation Fund deficit fund balances will be eliminated with future revenues and transfers from other funds. The Employee Benefits Fund deficit net position will remain until which time the net pension liability and total OPEB liability are fully funded.

| Fund | Fund Balance/ Net Position |
|---|---|
| Primary government | |
| Governmental funds | |
| Capital project fund | |
| Street Replacement Fund | $ (1,617,755) |
| Nonmajor special revenue fund | |
| Recreation Fund | $ (21,284) |
| Proprietary funds | |
| Internal service fund | |
| Employee Benefits Fund | $ (25,624,141) |

## NOTE 3 – CASH AND INVESTMENTS

### A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

| | Primary Government | Component Unit | Total |
|---|---|---|---|
| Investments | $ 168,130,461 | $ 7,302,635 | $ 175,433,096 |
| Deposits | 147,611 | 159,567 | 307,178 |
| Cash on hand | 9,840 | – | 9,840 |
| Total | $ 168,287,912 | $ 7,462,202 | $ 175,750,114 |

### B. Deposits

In accordance with applicable Minnesota Statutes, the City and its component unit maintain deposits at depository banks authorized by the City Council, including checking and savings accounts.

The following is considered the most significant risk associated with deposits:

**Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issued of U.S. governmental agencies; general obligations rate "A" or better; revenue obligations rate "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The City has no additional deposit policies addressing custodial credit risk.

At year-end, the carrying amount of the City's deposits was $147,611, while the balance on the bank records of the City was $147,458. The carrying amount of the component unit's deposits was $159,567, while the balance on the bank records of the component unit was $154,428. At year-end, all deposits were fully covered by federal depository insurance or by collateral held by the City's and component unit's agent in the City's and component unit's name.

## NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

### C. Investments

The City and its component unit have the following cash and investment balances at year-end:

| Investment Type | Credit Risk Rating | Credit Risk Agency | Fair Value Measurements Using | Interest Risk – Maturity Duration in Years Less Than 1 | 1 to 5 | 6 to 10 | 11 to 15 | Total |
|---|---|---|---|---|---|---|---|---|
| U.S. government securities | | | | | | | | |
| U.S. treasuries | N/A | N/A | Level 1 | $ 980,270 | $ – | $ – | $ – | $ 980,270 |
| Governmental National Mortgage Association | N/A | N/A | Level 2 | 3,215 | 163,029 | – | – | 166,244 |
| U.S. agency securities | | | | | | | | |
| Federal Agriculture Mortgage Corporation | AA | S&P | Level 2 | – | 4,557,320 | 2,047,489 | – | 6,604,809 |
| Federal Farm Credit Bank | AA | S&P | Level 2 | – | 1,968,610 | 1,791,170 | – | 3,759,780 |
| Federal Home Loan Bank | AA | S&P | Level 2 | – | 5,338,745 | – | – | 5,338,745 |
| Federal Home Loan Mortgage Corporation | AA | S&P | Level 2 | – | – | 1,960,980 | – | 1,960,980 |
| Federal National Mortgage Association | AA | S&P | Level 2 | 3,976,680 | 13,806,061 | 7,690,774 | – | 25,473,515 |
| Municipal bonds | AAA | S&P | Level 2 | 3,305,893 | 14,726,970 | 4,977,589 | – | 23,010,452 |
| Municipal bonds | AAA | Moody's | Level 2 | 2,288,109 | 920,370 | 899,330 | 1,205,806 | 5,313,615 |
| Municipal bonds | AA | S&P | Level 2 | 1,131,591 | 12,993,206 | 6,820,282 | – | 20,945,079 |
| Municipal bonds | AA | Moody's | Level 2 | 2,377,594 | 19,759,653 | 9,358,711 | – | 31,495,958 |
| Municipal bonds | A | Moody's | Level 2 | – | 1,434,647 | 2,350,068 | – | 3,784,715 |
| Negotiable certificates of deposit | N/R | N/A | Level 2 | 2,957,603 | 7,938,573 | 753,283 | – | 11,649,459 |
| U.S. Bank Commercial Paper | A-1 | S&P | Level 2 | 4,423,936 | – | – | – | 4,423,936 |
| | | | | $ 21,444,891 | $ 83,607,184 | $ 38,649,676 | $ 1,205,806 | 144,907,557 |
| Investment pools – money markets | | | | | | | | |
| First American Government Fund | AAA | S&P | Level 1 | | | | | 30,525,539 |
| Total investments | | | | | | | | 175,433,096 |
| Deposits | | | | | | | | 307,178 |
| Cash on hand | | | | | | | | 9,840 |
| Total cash and investments | | | | | | | | $ 175,750,114 |

N/R – Not Rated
N/A – Not Applicable

Investments are subject to various risks; the following of which are considered the most significant:

**Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to any investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy addresses this risk by requiring that securities be held by a third party custodian.

**Concentration Risk** – This is the risk associated with investing a significant portion of the City's investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. It is the City's policy to limit its investment in commercial paper to no more than 20.0 percent of the total portfolio. At year-end, the City's investment in the Federal National Mortgage Association represented 14.5 percent of the total investments of the City.

**Interest Rate Risk** – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City does have an investment policy which requires diversification in terms of maturity and limits the maximum maturity of an investment to 15 years.

## NOTE 3 – CASH AND INVESTMENTS (CONTINUED)

**Credit Risk** – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the City's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities brokers-dealers. This risk is addressed by confining investments to those securities specifically authorized by state statutes and the City's investment policy. It is the City's policy to limit its investments in the authorized investment types to those rated in the top rating tiers issued by nationally recognized statistical rating organizations.

## NOTE 4 – LEASES RECEIVABLE

The City has entered into lease receivable agreements for cell tower rental space and training space on city property. The leases are reported using interest rates ranging from 0.31 percent to 1.53 percent with a final maturity through fiscal 2050. During the current year, the City recognized revenue for principal payments of $527,232 and interest payments of $72,606 on these lease agreements. The City reported receivable balances totaling $5,107,767 on leases at year-end.

## NOTE 5 – INTERFUND TRANSACTIONS

### A. Due To and From Other Funds

Due from other funds and due to other funds are short-term receivables/payables within the financial statements and are due to short-term cash deficits and utility charges. The composition of interfund balances as of year-end, was as follows:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General Capital Projects | Nonmajor Governmental | $ 144,000 |
| Water Sewer Utility | General | 6,391 |
| Water Sewer Utility | Transit System | 243 |
| Water Sewer Utility | Ice Center | 3,518 |
| Water Sewer Utility | Internal Service Funds | 1,923 |
| Water Resources | General | 6,564 |
| Water Resources | Transit System | 1,272 |
| Water Resources | Water Sewer Utility | 672 |
| Water Resources | Ice Center | 1,468 |
| Water Resources | Internal Service Funds | 923 |
| Nonmajor Enterprise | General | 23 |
| | | $ 166,997 |

## NOTE 5 – INTERFUND TRANSACTIONS (CONTINUED)

### B. Advances To and Advances From Other Funds

Advances to other funds and advances from other funds represent interfund borrowing to provide interim financing for construction projects or other purposes. Such loans bear interest at rates ranging between 1.5 – 5.0 percent. The composition of advances to and advances from other funds as of year-end, was as follows:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| Water Sewer Utility | Street Replacement | $ 3,120,000 |
| General Capital Projects | Tax Increment Projects | 33,000 |
| Nonmajor Governmental | Ice Center | 35,867 |
| | | $ 3,188,867 |

### C. Transfers In and Transfers Out

Transfers in and transfers out for the year ended December 31, 2025, were as follows:

| | Transfers In | | | | |
|---|---|---|---|---|---|
| | General | General Capital Projects | Street Replacement | Improvement Projects | Nonmajor Governmental Funds |
| Transfers out | | | | | |
| General | $ – | $ 672,195 | $ – | $ – | $ – |
| Transit System | – | 917,351 | – | 5,401,223 | – |
| General Capital Projects | – | – | – | – | 23,805 |
| Street Replacement | 810,100 | – | – | 12,046,144 | – |
| Improvement Projects | 136,415 | – | 1,738,861 | – | – |
| Nonmajor Governmental Funds | 3,500 | 2,967,495 | – | 6,071,881 | – |
| Water Sewer Utility | 45,200 | – | – | 5,310,455 | – |
| Water Resources | 9,600 | – | – | 1,298,506 | – |
| Internal Service Funds | 43,330 | – | – | – | – |
| Total | $ 1,048,145 | $ 4,557,041 | $ 1,738,861 | $ 30,128,209 | $ 23,805 |

| | Transfers In | | | |
|---|---|---|---|---|
| | Water Sewer Utility | Ice Center | Internal Service Funds | Total |
| Transfers out | | | | |
| General | $ – | $ – | $ 400,000 | $ 1,072,195 |
| Transit System | – | – | – | 6,318,574 |
| General Capital Projects | 2,350 | 270,457 | 316,300 | 612,912 |
| Street Replacement | – | – | – | 12,856,244 |
| Improvement Projects | 12,099 | – | 37,192 | 1,924,567 |
| Nonmajor Governmental Funds | – | – | – | 9,042,876 |
| Water Sewer Utility | – | – | 232,052 | 5,587,707 |
| Water Resources | – | – | – | 1,308,106 |
| Internal Service Funds | – | – | 443,550 | 486,880 |
| Total | $ 14,449 | $ 270,457 | $ 1,429,094 | $ 39,210,061 |

**NOTE 5 – INTERFUND TRANSACTIONS (CONTINUED)**

Transfers are made in accordance with budget appropriations or as approved by the City Council for special funding of city activities. The purpose of transfers is to provide funding for capital improvement projects, capital outlay, and operating purposes, to return unused funds, and other miscellaneous items. Generally, transfers are used to move revenues from the fund that collects them to the fund that the budget requires to expend them.

During the year ended December 31, 2025, a majority of the transfers were for purposes identified above, with capital project funds making transfers to support capital-related spending. Transfers in the current year also included amounts to support debt service requirements. These transfers were largely as planned in the budget or anticipated in debt and capital financing plans. The General Fund made an unplanned transfer of $672,195 to the General Capital Projects Fund in accordance with the City's fund balance policy.

## NOTE 6 – CAPITAL ASSETS

### A. City (Primary Government)

Capital asset activity of the City for the year was as follows:

| | Beginning Balance | Additions | Disposals | Completed Construction | Transfers | Ending Balance |
|---|---|---|---|---|---|---|
| Primary government | | | | | | |
| Governmental activities | | | | | | |
| Capital assets, not depreciated/amortized | | | | | | |
| Land | $ 52,194,451 | $ – | $ – | $ 296,472 | $ – | $ 52,490,923 |
| Construction in progress | 62,246,186 | 50,917,013 | – | (28,069,625) | (9,963,224) | 75,130,350 |
| Total capital assets, not depreciated/amortized | 114,440,637 | 50,917,013 | – | (27,773,153) | (9,963,224) | 127,621,273 |
| Capital assets, depreciated/amortized | | | | | | |
| Buildings | 113,783,746 | 1,014,348 | – | 889,720 | – | 115,687,814 |
| Improvements other than buildings | 41,162,056 | 18,672 | (17,364) | 2,474,668 | – | 43,638,032 |
| Machinery and equipment | 57,877,272 | 2,867,842 | (3,266,307) | 1,791,940 | – | 59,270,747 |
| Machinery and equipment – lease | 1,431,292 | 759,328 | (442,995) | – | – | 1,747,625 |
| Infrastructure | 397,879,651 | 2,888,716 | – | 22,616,825 | – | 423,385,192 |
| Technology subscriptions | 266,156 | 429,936 | (66,303) | – | – | 629,789 |
| Total capital assets, depreciated/amortized | 612,400,173 | 7,978,842 | (3,792,969) | 27,773,153 | – | 644,359,199 |
| Less accumulated depreciation/amortization on | | | | | | |
| Buildings | (31,351,942) | (3,009,625) | – | – | – | (34,361,567) |
| Improvements other than buildings | (22,868,080) | (1,684,551) | 9,939 | – | – | (24,542,692) |
| Machinery and equipment | (34,409,787) | (3,608,712) | 3,189,318 | – | – | (34,829,181) |
| Machinery and equipment – lease | (698,204) | (421,200) | 425,236 | – | – | (694,168) |
| Infrastructure | (266,732,234) | (11,826,008) | – | – | – | (278,558,242) |
| Technology subscriptions | (162,369) | (213,684) | 66,303 | – | – | (309,750) |
| Total accumulated depreciation/amortization | (356,222,616) | (20,763,780) | 3,690,796 | – | – | (373,295,600) |
| Total capital assets, depreciated/amortized | 256,177,557 | (12,784,938) | (102,173) | 27,773,153 | – | 271,063,599 |
| Governmental activities net capital assets | $ 370,618,194 | $ 38,132,075 | $ (102,173) | $ – | $ (9,963,224) | $ 398,684,872 |

| | Beginning Balance | Additions | Disposals | Completed Construction | Transfers | Ending Balance |
|---|---|---|---|---|---|---|
| Primary government | | | | | | |
| Business-type activities | | | | | | |
| Capital assets, not depreciated/amortized | | | | | | |
| Land | $ 3,280,938 | $ 27,624 | $ – | $ – | $ – | $ 3,308,562 |
| Construction in progress | 5,959,513 | 8,830,577 | – | (7,202,529) | – | 7,587,561 |
| Total capital assets, not being depreciated/amortized | 9,240,451 | 8,858,201 | – | (7,202,529) | – | 10,896,123 |
| Capital assets, depreciated/amortized | | | | | | |
| Buildings | 64,339,779 | – | (5,923) | 47,240 | – | 64,381,096 |
| Improvements other than buildings | 12,130,564 | 30,240 | (25,567) | 262,676 | – | 12,397,913 |
| Machinery and equipment | 20,809,623 | 74,040 | (239,158) | 687,697 | – | 21,332,202 |
| Infrastructure | 187,495,715 | 6,758,425 | – | 6,204,916 | 9,963,224 | 210,422,280 |
| Total capital assets, depreciated/amortized | 284,775,681 | 6,862,705 | (270,648) | 7,202,529 | 9,963,224 | 308,533,491 |
| Less accumulated depreciation/amortization on | | | | | | |
| Buildings | (38,548,079) | (1,681,602) | 5,923 | – | – | (40,223,758) |
| Improvements other than buildings | (4,504,410) | (366,422) | 25,567 | – | – | (4,845,265) |
| Machinery and equipment | (18,016,974) | (410,166) | 239,158 | – | – | (18,187,982) |
| Infrastructure | (67,609,737) | (4,710,502) | – | – | – | (72,320,239) |
| Total accumulated depreciation/amortization | (128,679,200) | (7,168,692) | 270,648 | – | – | (135,577,244) |
| Total capital assets, depreciated/amortized | 156,096,481 | (305,987) | – | 7,202,529 | 9,963,224 | 172,956,247 |
| Business-type activities net capital assets | $ 165,336,932 | $ 8,552,214 | $ – | $ – | $ 9,963,224 | $ 183,852,370 |

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

Depreciation and amortization expense was charged to functions/programs of the City as follows:

| | |
|---|---|
| Primary government | |
| Governmental activities | |
| General government | $ 216,943 |
| Parks and recreation | 3,702,202 |
| Public safety | 1,202,234 |
| Public works | 11,890,572 |
| Public service | 150,498 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | 3,601,331 |
| Total depreciation/amortization expense – governmental activities | $ 20,763,780 |
| Business-type activities | |
| Water sewer utility | $ 4,664,204 |
| Ice center | 688,477 |
| Water resources | 1,709,491 |
| Nonmajor – solid waste management | 5,683 |
| Nonmajor – fieldhouse | 100,837 |
| Total depreciation/amortization expense – business-type activities | $ 7,168,692 |

The City and the HRA component unit have active construction projects at year-end. The projects include street improvements, construction of capital assets, water and sewer facilities, and park and recreation facilities. At year-end, the commitments are as follows:

| | Primary Government | | Component Unit – |
|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Business-Type Activities |
| Primary government | | | |
| General | $ 190,535 | $ – | $ – |
| Transit system | 12,488 | – | – |
| Park improvement | 882,822 | – | – |
| Residential streets | 25,760,426 | – | – |
| Water and sewer utility | – | 4,103,181 | – |
| Water resources management | – | 205,125 | – |
| Component Unit | | | |
| Plymouth town square | – | – | 96,550 |
| Total | $ 26,846,271 | $ 4,308,306 | $ 96,550 |

## NOTE 6 – CAPITAL ASSETS (CONTINUED)

### B. HRA (Component Unit)

| | Beginning Balance | Additions | Disposals | Ending Balance |
|---|---|---|---|---|
| Component unit | | | | |
| Governmental activities | | | | |
| Capital assets, not depreciated/amortized | | | | |
| Land | $ 152,553 | $ – | $ – | $ 152,553 |
| Capital assets, depreciated/amortized | | | | |
| Buildings | 660,113 | – | – | 660,113 |
| Improvements other than buildings | 37,250 | – | – | 37,250 |
| Total capital assets, depreciated/amortized | 697,363 | – | – | 697,363 |
| Less accumulated depreciation/amortization on | | | | |
| Buildings | (49,508) | (16,503) | – | (66,011) |
| Improvements other than buildings | (7,450) | (2,483) | – | (9,933) |
| Total accumulated depreciation/amortization | (56,958) | (18,986) | – | (75,944) |
| Total capital assets, depreciated/amortized | 640,405 | (18,986) | – | 621,419 |
| Governmental activities net capital assets | $ 792,958 | $ (18,986) | $ – | $ 773,972 |

| | Beginning Balance | Additions | Disposals | Ending Balance |
|---|---|---|---|---|
| Component unit | | | | |
| Business-type activities | | | | |
| Capital assets, not depreciated/amortized | | | | |
| Land | $ 1,333,840 | $ – | $ – | $ 1,333,840 |
| Construction in progress | 35,934 | 119,516 | – | 155,450 |
| Total capital assets, not depreciated/amortized | 1,369,774 | 119,516 | – | 1,489,290 |
| Capital assets, depreciated/amortized | | | | |
| Buildings | 16,867,227 | 387,423 | (280,195) | 16,974,455 |
| Improvements other than buildings | 494,372 | – | – | 494,372 |
| Machinery and equipment | 1,371,876 | – | – | 1,371,876 |
| Machinery and equipment – lease | 19,139 | – | (109) | 19,030 |
| Total capital assets, depreciated/amortized | 18,752,614 | 387,423 | (280,304) | 18,859,733 |
| Less accumulated depreciation/amortization on | | | | |
| Buildings | (10,482,551) | (480,647) | 280,195 | (10,683,003) |
| Improvements other than buildings | (360,082) | (19,347) | – | (379,429) |
| Machinery and equipment | (842,124) | (65,809) | – | (907,933) |
| Machinery and equipment – lease | (10,664) | (5,454) | 33 | (16,085) |
| Total accumulated depreciation/amortization | (11,695,421) | (571,257) | 280,228 | (11,986,450) |
| Total capital assets, depreciated/amortized | 7,057,193 | (183,834) | (76) | 6,873,283 |
| Business-type activities net capital assets | $ 8,426,967 | $ (64,318) | $ (76) | $ 8,362,573 |

Depreciation and amortization expense was charged to functions/programs of the HRA as follows:

| | |
|---|---|
| Component unit | |
| Governmental activities | |
| Public service | $ 18,986 |
| Business-type activities | |
| Plymouth Towne Square | $ 212,930 |
| Vicksburg Crossing | 358,327 |
| Total depreciation/amortization expense – business-type activities | $ 571,257 |

## NOTE 7 – LONG-TERM DEBT

### A. General Obligation Bonds Payable

General obligation bonds are direct obligations and pledge the full faith and credit of the City. If revenues are not adequate to retire outstanding debt, the City's full faith and credit are pledged for their redemption.

**Primary Government** – The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. These bonds will be paid by the City's debt service funds.

**Component Unit** – The HRA issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for business-type activities. These bonds and notes will be paid by the Vicksburg Crossing Enterprise Fund.

The City and its component unit currently have the following general obligation bonds payable outstanding:

| | Interest Rate | Original Issue | Final Maturity Date | Principal Outstanding |
|---|---|---|---|---|
| Primary government | | | | |
| Governmental activities | | | | |
| General obligation bonds | | | | |
| G.O. Tax Abatement Bonds 2020A | 2.000–4.000% | $ 38,965,000 | 02/01/2041 | $ 33,910,000 |
| G.O. Capital Improvements Bonds 2021A | 1.625–3.000% | $ 19,915,000 | 02/01/2042 | 18,245,000 |
| Total governmental activities | | | | $ 52,155,000 |
| Component unit | | | | |
| Business-type activities | | | | |
| General obligation bonds | | | | |
| Government Housing Project Refunding Bonds 2021A | 1.000–3.000% | $ 6,920,000 | 02/01/2035 | $ 5,545,000 |

### B. Finance Purchases Payable

**Primary Government –** From time to time the City has entered into agreements to finance mobile and technology equipment for the City. The agreements fully mature by August 2027. There was no stated interest included on these agreements and management determined the amount to be trivial to the financial statements. Annual principal on these agreements will be paid from the Central Equipment Fund. Terms of the agreement include rights and remedies for the debtor upon default that provide for repossession of the property and allow the debtor to take action to be made whole for amounts within the agreement. At December 31, 2025, a balance of $24,000 remained outstanding on these finance purchases payable.

### C. Leases Payable

**Primary Government** – The City has entered into agreements to lease vehicles and technology equipment for the organization. The lease agreements fully mature by fiscal 2030. Imputed interest used for these leases range between 0.51 percent and 3.14 percent. Annual principal and interest on these agreements will be paid from the Central Equipment and Information Technology Internal Service Funds. Terms of the leases include rights and remedies for the debtor upon default that provide for repossession of the property and allow the debtor to take action to be made whole for amounts within the leases. The total amount of the underlying lease assets and related accumulated amortization is presented in Note 6 of the notes to basic financial statements. At year-end, a balance of $1,075,031 remained outstanding on these leases payable.

**Component Unit** – The HRA has entered into agreements to lease copier equipment for the organization. The lease agreements fully mature by fiscal 2027. Imputed interest used for these leases range between 2.31 percent and 3.16 percent. Annual principal and interest on these agreements will be paid from the Plymouth Towne Square and Vicksburg Crossing Enterprise Funds. Terms of the lease agreements include rights and remedies for the debtor upon default that provide for repossession of the property and allow the debtor to take action to be made whole for amounts within the lease agreements. The total amount of the underlying lease assets and related accumulated amortization is presented in Note 6 of the notes to basic financial statements. At year-end, a balance of $3,029 remained outstanding on these leases payable.

### D. Technology Subscriptions

**Primary Government** – The City has entered into agreements to finance the use of software, which calls for annual principal and interest payments through fiscal 2029. Imputed interest used for these subscriptions range between 2.31 and 3.71 percent. These agreements are paid by the Information Technology Internal Service Fund. The total amount of the underlying subscription assets and related accumulated amortization is presented in Note 6 of the notes to basic financial statements. At year-end, a balance of $303,737 remained outstanding on these obligations.

### E. Other Long-Term Liabilities

**Primary Government and Component Unit** – The City and HRA provide its employees with various benefits, including compensated absences, pension benefits, and OPEB as further described elsewhere in these notes. The General Fund and Enterprise Funds will primarily be used to liquidate these liabilities through the Employee Benefits Internal Service Fund for the primary government. Compensated absences for the HRA will be financed by the Plymouth Towne Square and Vicksburg Crossing Enterprise Funds.

### F. Changes in Long-Term Debt

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Primary government | | | | | |
| Governmental activities | | | | | |
| General obligation bonds | $ 54,610,000 | $ – | $ 2,455,000 | $ 52,155,000 | $ 2,545,000 |
| Unamortized premium/discount | 3,154,278 | – | 192,944 | 2,961,334 | – |
| Total bonds payable | 57,764,278 | – | 2,647,944 | 55,116,334 | 2,545,000 |
| Finance purchases payable | 36,000 | – | 12,000 | 24,000 | 12,000 |
| Leases payable | 732,677 | 759,328 | 416,974 | 1,075,031 | 411,879 |
| Technology subscriptions | 81,891 | 429,936 | 208,090 | 303,737 | 134,996 |
| Total OPEB liability | 3,538,741 | 974,462 | 455,277 | 4,057,926 | 218,799 |
| Net pension liability | 18,845,905 | 33,115,567 | 35,086,322 | 16,875,150 | – |
| Compensated absences payable (1) | 5,146,384 | 911,268 | – | 6,057,652 | 4,387,894 |
| Governmental activities Total long-term liabilities | $ 86,145,876 | $ 36,190,561 | $ 38,826,607 | $ 83,509,830 | $ 7,710,568 |
| Component unit | | | | | |
| Business-type activities | | | | | |
| General obligation refunding bonds | $ 6,030,000 | $ – | $ 485,000 | $ 5,545,000 | $ 495,000 |
| Unamortized premium/discount | 266,994 | – | 26,479 | 240,515 | – |
| Total bonds payable | 6,296,994 | – | 511,479 | 5,785,515 | 495,000 |
| Leases payable | 8,560 | – | 5,531 | 3,029 | 1,729 |
| Compensated absences payable (1) | 10,350 | 339 | – | 10,689 | 10,689 |
| Business-type activities Total long-term liabilities | $ 6,315,904 | $ 339 | $ 517,010 | $ 5,799,233 | $ 507,418 |

(1) The change in compensated absences is presented net.

## NOTE 7 – LONG-TERM DEBT (CONTINUED)

### G. Minimum Debt Payments

The City's annual debt service requirements to maturity for bonds payable, finance purchases payable, leases payable, and technology subscriptions are as follows:

| | Primary Government – Governmental Activities | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Year Ending | Bonds Payable | | Finance Purchases Payable | | Leases Payable | | Technology Subscriptions | |
| December 31, | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 2,545,000 | $ 1,226,800 | $ 12,000 | $ – | $ 411,879 | $ 24,292 | $ 134,996 | $ 10,617 |
| 2027 | 2,640,000 | 1,131,925 | 12,000 | – | 265,306 | 15,188 | 96,017 | 5,912 |
| 2028 | 2,735,000 | 1,033,500 | – | – | 206,995 | 8,435 | 35,189 | 2,510 |
| 2029 | 2,835,000 | 931,450 | – | – | 129,945 | 3,572 | 37,535 | 1,295 |
| 2030 | 2,960,000 | 825,300 | – | – | 60,906 | 735 | – | – |
| 2031–2035 | 15,920,000 | 3,007,031 | – | – | – | – | – | – |
| 2036–2040 | 17,550,000 | 1,373,375 | – | – | – | – | – | – |
| 2041–2042 | 4,970,000 | 74,800 | – | – | – | – | – | – |
| Total | $ 52,155,000 | $ 9,604,181 | $ 24,000 | $ – | $ 1,075,031 | $ 52,222 | $ 303,737 | $ 20,334 |

The component unit's annual debt service requirements to maturity for bonds and leases payable are as follows:

| | Component Unit – Business-Type Activities | | | |
|---|---|---|---|---|
| Year Ending | Bonds Payable | | Leases Payable | |
| December 31, | Principal | Interest | Principal | Interest |
| 2026 | $ 495,000 | $ 98,415 | $ 1,729 | $ 73 |
| 2027 | 515,000 | 83,265 | 1,300 | 21 |
| 2028 | 525,000 | 67,665 | – | – |
| 2029 | 545,000 | 51,615 | – | – |
| 2030 | 560,000 | 40,640 | – | – |
| 2031–2035 | 2,905,000 | 101,380 | – | – |
| Total | $ 5,545,000 | $ 442,980 | $ 3,029 | $ 94 |

### H. Arbitrage Rebate and Debt Compliance

There are several financial limitations and restrictions contained in the various bond indentures. At year-end, the City is compliant with all significant financial limitations and restrictions and in the opinion of management has no federal arbitrage payable.

### I. Revenue Pledged

Future revenue pledged for the payment of long-term debt is as follows:

| | | Revenue Pledged | | | | Current Year | |
|---|---|---|---|---|---|---|---|
| Bond Issue | Use of Proceeds | Type | Percent of Total Debt Service | Term of Pledge | Remaining Principal and Interest | Principal and Interest Paid | Pledged Revenue Received |
| Component unit | | | | | | | |
| Government Housing Refunding Bonds – 2021A | Senior Housing Project | Rental Revenue | 100% | 2021–2035 | $ 5,987,980 | $ 598,115 | $ 1,392,146 |

## NOTE 8 – RETIREMENT PLANS

As described in the notes that follow, the City has reported the following balances for pension plans:

| | PERA Plans | | | Fire Relief | |
|---|---|---|---|---|---|
| | GERF | PEPFF | Subtotal | Association | City Total |
| Deferred outflows of pension resources | $ 2,432,127 | $ 12,730,576 | $ 15,162,703 | $ – | $ 15,162,703 |
| Net pension liability | $ 7,576,649 | $ 9,298,501 | $ 16,875,150 | $ – | $ 16,875,150 |
| Deferred inflows of pension resources | $ 4,758,182 | $ 16,909,786 | $ 21,667,968 | $ – | $ 21,667,968 |
| Pension revenue | $ (28,035) | $ 367,855 | $ 339,820 | $ – | $ 339,820 |
| Pension expense | $ 47,720 | $ 2,162,190 | $ 2,209,910 | $ 769,857 | $ 2,979,767 |

## NOTE 9 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

### A. Plan Descriptions

The City participates in the following cost-sharing, multiple-employer defined benefit pension plans administered by the PERA of Minnesota. These plan provisions are established and administered according to Minnesota Statutes, Chapters 353 and 356. Minnesota Statutes Chapter 356 defines each plan's financial reporting requirements. The PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code (IRC).

#### 1. General Employees Retirement Fund (GERF)

Membership in the GERF includes employees of counties, cities, townships, schools in noncertified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

#### 2. Public Employees Police and Fire Fund (PEPFF)

Membership in the PEPFF includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes Section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide PEPFF coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

### B. Benefits Provided

The PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statutes and can only be modified by the State Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

## NOTE 9 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

### 1. GERF Benefits

The GERF requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for GERF members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, GERF members receive 1.20 percent of the highest average salary for each of the first 10 years of service, and 1.70 percent for each additional year. Under the Level formula, GERF members receive 1.70 percent of highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90, and normal retirement age is 65. Members can receive a reduced retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows GERF members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.00 percent of the cost of living adjustment (COLA) announced by the Social Security Administration, with a minimum increase of at least 1.00 percent and a maximum of 1.50 percent. The 2025 annual increase was 1.25 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. Recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a prorated increase.

### 2. PEPFF Benefits

Benefits for PEPFF members first hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50.00 percent vested after five years of service, and 100.00 percent vested after 10 years. After five years, vesting increases by 10.00 percent each full year of service until members are 100.00 percent vested after 10 years. Police and Fire Plan members receive 3.00 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is fixed at 1.00 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase, will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months, but less than 36 months, as of the June 30 before the effective date of the increase, will receive a prorated increase.

## NOTE 9 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

### C. Contributions

Minnesota Statutes, Chapter 353 and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

#### 1. GERF Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025, and the City was required to contribute 7.50 percent for General Plan members. The City's contributions to the GERF for the year ended December 31, 2025 were $1,610,122. The City's contributions were equal to the required contributions as set by state statutes.

#### 2. PEPFF Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2025, and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the PEPFF for the year ended December 31, 2025 were $2,219,929. The City's contributions were equal to the required contributions as set by state statutes.

### D. Pension Costs

#### 1. GERF Pension Costs

At December 31, 2025, the City reported a liability of $7,576,649 for its proportionate share of the GERF's net pension liability. The City's net pension liability reflected a reduction, due to the state of Minnesota's contribution of $16.0 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the City totaled $182,772.

| | |
|---|---|
| City's proportionate share of the net pension liability | $ 7,576,649 |
| State's proportionate share of the net pension liability associated with the City | 182,772 |
| Total | $ 7,759,421 |

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of the PERA's participating employers. The City's proportionate share was 0.2286 percent at the end of the measurement period and 0.2178 percent for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of $75,755 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional negative pension expense of $28,035 (and grant revenue) for its proportionate share of the state of Minnesota's contribution of $16.0 million to the GERF.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual economic experience | $ 721,889 | $ – |
| Changes in actuarial assumptions | 182,553 | 1,743,361 |
| Net difference between projected and actual earnings on pension plan investments | – | 3,014,821 |
| Changes in proportion | 712,112 | – |
| Employer contributions subsequent to the measurement date | 815,573 | – |
| Total | $ 2,432,127 | $ 4,758,182 |

The $815,573 reported as deferred outflows of resources related to pensions resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending December 31, | Pension Expense Amount |
|---|---|
| 2026 | $ (512,756) |
| 2027 | $ (1,209,137) |
| 2028 | $ (881,176) |
| 2029 | $ (538,559) |

**2. PEPFF Pension Costs**

At December 31, 2025, the City reported a liability of $9,298,501 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of the PERA's participating employers. The City's proportionate share was 0.7936 percent at the end of the measurement period and 0.8206 percent for the beginning of the period.

## NOTE 9 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The state of Minnesota contributed $18.0 million to the PEPFF in the plan fiscal year ended June 30, 2025. The contribution consisted of $9.0 million in direct state aid that meets the definition of a special funding situation and $9.0 million in supplemental state aid that does not meet the definition of a special funding situation. The $9.0 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by $17.7 million, which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay $26.7 million to the Police and Fire Fund until the fund is 110.00 percent funded for a minimum of three consecutive years (on an actuarial value of assets basis). The $9.0 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100.00 percent funded for three consecutive years (on an actuarial value of assets basis). The state of Minnesota's proportionate share of the net pension liability associated with the City totaled $322,332.

| | |
|---|---|
| City's proportionate share of the net pension liability | $ 9,298,501 |
| State's proportionate share of the net pension liability associated with the City | 322,332 |
| Total | $ 9,620,833 |

For the year ended December 31, 2025, the City recognized pension expense of $2,006,230 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized $155,960 as grant revenue and pension expense for its proportionate share of the state of Minnesota's pension expense for the contribution of $9.0 million to the PEPFF special funding situation.

The state of Minnesota is not included as a nonemployer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9.0 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $211,895 for the year ended December 31, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the PEPFF.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual economic experience | $ 4,296,203 | $ – |
| Changes in actuarial assumptions | 7,051,246 | 11,650,634 |
| Net difference between projected and actual earnings on pension plan investments | – | 4,150,051 |
| Changes in proportion | 242,401 | 1,109,101 |
| Employer contributions subsequent to the measurement date | 1,140,726 | – |
| Total | $ 12,730,576 | $ 16,909,786 |

The $1,140,726 reported as deferred outflows of resources related to pensions resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending December 31, | Pension Expense Amount |
|---|---|
| 2026 | $ 2,022,875 |
| 2027 | $ (2,214,308) |
| 2028 | $ (4,820,141) |
| 2029 | $ (474,449) |
| 2030 | $ 166,087 |

## E. Long-Term Expected Return on Investments

The Minnesota State Board of Investment, which manages the investments of the PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Domestic equity | 33.50 % | 5.10 % |
| International equity | 16.50 | 5.30 % |
| Fixed income | 25.00 | 0.75 % |
| Private markets | 25.00 | 5.90 % |
| Total | 100.00 % | |

## F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.00 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00 percent is within that range.

Inflation is assumed to be 2.25 percent for the General Employees Plan and the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.50 percent for the General Employees Plan and 1.00 percent for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.50 percent after one year of service to 3.00 percent after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 10.75 percent after one year of service to 3.00 percent after 23 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit the PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan was reviewed in 2024. The assumption changes were adopted by the Board and became effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

1. **GERF**

**CHANGES IN ACTUARIAL ASSUMPTIONS**

- The combined service annuity loading factors increased from 15.00 percent to 19.00 percent for vested terminated members and from 3.00 percent to 44.00 percent for nonvested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25 percent to 1.50 percent.

**CHANGES IN PLAN PROVISIONS**

- The post-retirement benefit increase formula changed to 100.00 percent of the Social Security annual increase, between 1.00 percent and 1.75 percent , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85.00 percent for the last two consecutive annual valuations or is less than 80.00 percent in the most recent actuarial valuation, the maximum is reduced to 1.50 percent. Previously, the benefit increase was 50.00 percent of the Social Security annual increase, between 1.00 percent and 1.50 percent.
- The 1.00 percent additional employer contribution is eliminated when the plan reaches 98.00 percent funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100.00 percent funded status.

2. **PEPFF**

**CHANGES IN ACTUARIAL ASSUMPTIONS**

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70.00 percent to 65.00 percent.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33.00 percent to 13.00 percent for vested, terminated members and from 2.00 percent to 38.00 percent for nonvested, terminated members.

CHANGES IN PLAN PROVISIONS

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1.00 percent to 3.00 percent; subsequent January 1 increases will be 1.00 percent.
- The threshold to end the $9.0 million annual state aid contribution changed from the earlier of July 1, 2048 or 90.00 percent funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100.00 percent funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional $9.0 million annual state aid contribution changed from the earlier of July 1, 2048 or 100.00 percent funded for a minimum of three consecutive years to 110.00 percent funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

## G. Discount Rate

The discount rate used to measure the total pension liability in 2025 was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## H. Pension Liability Sensitivity

The following table presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding section, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1.00 percentage point lower or 1.00 percentage point higher than the current discount rate:

| | 1% Decrease in Discount Rate (6.00%) | Current Discount Rate (7.00%) | 1% Increase in Discount Rate (8.00%) |
|---|---|---|---|
| City's proportionate share of the GERF net pension liability | $ 18,402,493 | $ 7,576,649 | $ (1,205,546) |
| City's proportionate share of the PEPFF net pension liability | $ 24,364,045 | $ 9,298,501 | $ (3,072,687) |

## I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

## NOTE 10 – DEFINED CONTRIBUTION PLAN – STATE-WIDE

Councilmembers of the City are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by the PERA. The PEDCP is a tax qualified plan under Section 401(a) of the IRC, and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D and 356, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5.00 percent of their salary, which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees, contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, the PERA receives 2.00 percent of employer contributions and 25 hundredths of 1.00 percent (0.25 percent) of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2025 were:

| Contribution Amount | | Percentage of Covered Payroll | | Required Rate for Employees and Employers |
|---|---|---|---|---|
| Employee | Employer | Employee | Employer | |
| $ 4,410 | $ 4,410 | 5.00% | 5.00% | 5.00% |

## NOTE 11 – DEFINED CONTRIBUTION PLAN – FIRE RELIEF ASSOCIATION

### A. Plan Description

Firefighters of the City are members of the Plymouth Firefighter's Relief Association (the Association). As of July 1, 2021, the Association is the administrator of a single-employer defined contribution pension plan available to firefighters. Prior to July 1, 2021, the Association was the administrator of a single-employer defined benefit plan. The current plan was established under the provisions of Minnesota laws 1965, chapter 446 as amended and Minnesota Statutes § 69 and 424. It is governed by a Board of Trustees made up of six members elected by the members of the Association for two-year terms. The mayor, city manager, deputy city manager and fire chief serve as ex-officio members of the Board of Trustees.

For financial reporting purposes, the Association's financial statements are not included in the City's financial statements because it is not a component unit of the City. The Association issues a publicly available financial report. A copy of the report may be obtained at: Plymouth City Hall, 3400 Plymouth Boulevard, Plymouth, Minnesota 55447.

### B. Pension Benefits

Minnesota Statutes Chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. In order to be entitled to a pension benefit, a firefighter must have completed a minimum of 5 years of service with the fire department, 5 years of membership in the Association, and attain the age of 50 years. Full vesting in the plan requires a member to have served for at least 10 years, to have reached the age of 50 years, and to have been a member of the Association for at least 5 years.

Because this plan is a defined contribution plan, the amount of the retirement benefit is not predetermined, but rather is based on the individual member's allocable portion of contributions made during the participation period.

Firefighters also have the availability of other pension benefits, such as deferred pension, disability pension, death benefits, and supplemental death benefits. Each of these other pensions are determined based on age and years of service.

### C. Contributions Required and Contributions Made

Contributions to the plan include State Fire Aid pursuant to Minnesota Statutes Chapter 69. In addition, the City is allowed to make voluntary contributions of other public funds pursuant to Minnesota Statutes Chapter 69. The City's contribution to the Association during the year, included state fire aid passed through the City totaling $769,857. The Association is comprised of volunteers; therefore, there are no payroll expenditures or covered payroll percentage calculations.

## NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

### A. Plan Description

The City provides post-employment insurance benefits to certain eligible employees through its OPEB Plan, a single-employer defined benefit plan administered by the City. All post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report. No plan assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

### B. Benefits Provided

All retirees of the City have the option under state law to continue their medical insurance coverage through the City from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of all employee groups, the retiree must pay the full premium to continue coverage for medical and dental insurance. Per state statutes, the City is also required to contribute towards the cost of continued health insurance coverage for officers and firefighters disabled or killed in the line of duty.

The City is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the City or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the City's younger and statistically healthier active employees.

### C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the City. The City's current year required pay-as-you-go contributions to finance the benefits described in the previous section totaled $218,799.

### D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

| | |
|---|---|
| Retirees and beneficiaries receiving benefits | 24 |
| Active plan members | 311 |
| Total members | 335 |

### E. Total OPEB Liability of the City

The City's total OPEB liability of $4,057,926 as of year-end was measured and determined by an actuarial valuation as of January 1, 2025.

## NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### F. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2025, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Discount rate | 4.20% |
| 20-year municipal bond yield | 4.20% |
| Inflation rate | 2.50% |
| Salary increases | Service graded table used to value state pensions |
| Healthcare trend rate | 6.50% grading to 5.00% over 6 years and then to 4.00% over 48 years |

The actuarial assumptions used in the latest valuation were based on those used to value pension liabilities for Minnesota city employees. The state pension plans base their assumptions on periodic experience studies. Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information, as well as for consistency with the other economic assumptions.

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Mortality rates were based on Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.

### G. Changes in the Total OPEB Liability

| | Total OPEB Liability |
|---|---|
| Beginning balance | $ 3,538,741 |
| Changes for the year | |
| Service cost | 195,665 |
| Interest | 134,486 |
| Difference between expected and actual experience | 644,311 |
| Changes of assumptions | (254,126) |
| Benefit payments | (201,151) |
| Total net changes | 519,185 |
| Ending balance | $ 4,057,926 |

Assumption changes since the prior measurement date include the following:

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The retirement, withdrawal, and salary increase rates for nonpolice were updated to reflect the latest experience study.
- The discount rate was changed from 3.70 percent to 4.20 percent.

## NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

### H. Total OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

| | 1% Decrease in Discount Rate | Current Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| OPEB discount rate | 3.20% | 4.20% | 5.20% |
| Total OPEB liability | $ 4,461,870 | $ 4,057,926 | $ 3,700,731 |

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

| | 1% Decrease in Healthcare Trend Rate | Current Healthcare Trend Rate | 1% Increase in Healthcare Trend Rate |
|---|---|---|---|
| OPEB healthcare trend rate | 5.50% decreasing to 4.00% over 6 years, then 3.00% over 48 years | 6.50% decreasing to 5.00% over 6 years, then 4.00% over 48 years | 7.50% decreasing to 6.00% over 6 years, then 5.00% over 48 years |
| Total OPEB liability | $ 3,630,103 | $ 4,057,926 | $ 4,558,626 |

### I. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

The City recognized OPEB expense of $323,929 in the current year. As of year-end, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual economic experience | $ 703,221 | $ 258,489 |
| Changes in actuarial assumptions | 137,742 | 510,222 |
| Contributions paid subsequent to the measurement date | 218,799 | – |
| | $ 1,059,762 | $ 768,711 |

A total of $218,799 reported as deferred outflows of resources related to OPEB resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending December 31, | OPEB Expense Amount |
|---|---|
| 2026 | $ (6,212) |
| 2027 | $ 51,995 |
| 2028 | $ 29,900 |
| 2029 | $ (33,991) |
| 2030 | $ (33,980) |
| Thereafter | $ 64,540 |

## NOTE 13 – NET POSITION/FUND BALANCES

### A. Net Investment in Capital Assets

The government-wide statement of net position on December 31, 2025 includes the City's net investment in capital assets calculated as follows:

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| Primary government | | | |
| Net investment in capital assets | | | |
| Capital assets | | | |
| Not depreciated/amortized | $ 127,621,273 | $ 10,896,123 | $ 138,517,396 |
| Depreciated/amortized, net of accumulated depreciation/amortization | 271,063,599 | 172,956,247 | 444,019,846 |
| Less capital-related long-term debt outstanding | (56,519,102) | – | (56,519,102) |
| Less capital-related accounts/contracts payable | (4,961,311) | (2,389,055) | (7,350,366) |
| Total net investment in capital assets | $ 337,204,459 | $ 181,463,315 | $ 518,667,774 |
| Component unit | | | |
| Net investment in capital assets | | | |
| Capital assets | | | |
| Not depreciated/amortized | $ 152,553 | $ 1,489,290 | $ 1,641,843 |
| Depreciated/amortized, net of accumulated depreciation/amortization | 621,419 | 6,873,283 | 7,494,702 |
| Less capital-related long-term debt outstanding | – | (5,788,544) | (5,788,544) |
| Less capital-related accounts/contracts payable | – | (155,450) | (155,450) |
| Total net investment in capital assets | $ 773,972 | $ 2,418,579 | $ 3,192,551 |

## NOTE 13 – NET POSITION/FUND BALANCES (CONTINUED)

### B. Governmental Fund Balance Classifications

On December 31, 2025, a summary of the City's governmental fund balance classifications are as follows:

| | General | Special Revenue Transit System | Capital Project General Capital Projects | Capital Project Street Replacement | Capital Project Improvement Projects | Capital Project Tax Increment Projects | Nonmajor Governmental | Total |
|---|---|---|---|---|---|---|---|---|
| Nonspendable | | | | | | | | |
| Inventory | $ 92 | $ – | $ – | $ – | $ – | $ – | $ 892 | $ 984 |
| Prepaid items | 48,532 | – | – | – | – | – | 15,000 | 63,532 |
| Cemetery perpetual care – principal | – | – | – | – | – | – | 45,860 | 45,860 |
| Total nonspendable | 48,624 | – | – | – | – | – | 61,752 | 110,376 |
| Restricted | | | | | | | | |
| Public safety aid | 1,723,601 | – | – | – | – | – | – | 1,723,601 |
| Transit system | – | 16,233,239 | – | – | – | – | – | 16,233,239 |
| Tax increment financing | – | – | – | – | – | 5,170,143 | – | 5,170,143 |
| Housing projects | – | – | – | – | – | – | 160 | 160 |
| Lawful gambling | – | – | – | – | – | – | 53,630 | 53,630 |
| Opioid settlement | – | – | – | – | – | – | 259,391 | 259,391 |
| Local affordable housing aid | – | – | – | – | – | – | 1,331,240 | 1,331,240 |
| Local affordable housing trust | – | – | – | – | – | – | 100,000 | 100,000 |
| Debt service | – | – | – | – | – | – | 3,985,080 | 3,985,080 |
| Highway/street improvements | – | – | – | – | – | – | 1,322,284 | 1,322,284 |
| Park construction | – | – | – | – | – | – | 4,162,407 | 4,162,407 |
| Cemetery perpetual care | – | – | – | – | – | – | 185,706 | 185,706 |
| Total restricted | 1,723,601 | 16,233,239 | – | – | – | 5,170,143 | 11,399,898 | 34,526,881 |
| Assigned | | | | | | | | |
| Other capital projects and improvements | 9,168 | – | 13,037,910 | – | 1,191,403 | – | 8,278,876 | 22,517,357 |
| Market value investment gains | 532,719 | – | – | – | – | – | – | 532,719 |
| Recreation programming | – | – | – | – | – | – | 453,846 | 453,846 |
| Cemetery maintenance | – | – | – | – | – | – | 124,938 | 124,938 |
| Community and economic development | – | – | – | – | – | – | 302,148 | 302,148 |
| Park improvements | – | – | – | – | – | – | 1,765,977 | 1,765,977 |
| Total assigned | 541,887 | – | 13,037,910 | – | 1,191,403 | – | 10,925,785 | 25,696,985 |
| Unassigned | 24,180,868 | – | – | (1,617,755) | – | – | (22,176) | 22,540,937 |
| Total | $ 26,494,980 | $ 16,233,239 | $ 13,037,910 | $ (1,617,755) | $ 1,191,403 | $ 5,170,143 | $ 22,365,259 | $ 82,875,179 |

**Minimum Unassigned Fund Balance Policy** – The City has formally adopted a fund balance policy regarding the minimum fund balance for the General Fund. The policy establishes a minimum General Fund balance of 40 percent of the subsequent year projected expenditures and transfers out. At December 31, 2025, the fund balance of the General Fund (excluding the amounts restricted for public safety aid and assigned for market value investment gains) was 40 percent of the subsequent year's annual projected expenditures and transfers out.

## NOTE 14 – TAX ABATEMENT AGREEMENTS

The City, in order to spur economic development and redevelopment, will enter into private development and redevelopment agreements to encourage a developer to construct, expand, or improve new or existing properties and buildings or clean-up and redevelop blighted areas. These agreements may in substance be a tax abatement, but will depend on their individual circumstances.

**NOTE 14 – TAX ABATEMENT AGREEMENTS (CONTINUED)**

The City is authorized to create a tax increment financing plan under Minnesota Statutes, Chapter 469.175. The criteria that must be met under the statute are that, in the opinion of the municipality:

- The proposed development or redevelopment would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future;

- The increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the district permitted by the plan. The requirements of this item do not apply if the district is a housing district;

- The tax increment financing plan conforms to the general plan for the development or redevelopment of the municipality as a whole; and

- The tax increment financing plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the development or redevelopment of the project by private enterprise.

The City has development agreements with private developers for properties within the City's Tax Increment Districts. As part of the agreements, the City has agreed to reimburse the developers for certain costs through pay-as-you-go tax increment notes. The notes provide for the payment of principal equal to the developers' costs, plus interest at rates ranging from 5.0 percent to 6.0 percent. Payments of the notes will be made at the lesser of the scheduled note payments or the accrual net tax increment received during the period specified in the agreement. Each note will be cancelled at the end of the agreement term, whether it has been fully repaid or not. The accumulated outstanding principal balance of these notes as of December 31, 2025, is $837,535. These notes are not included in the City's long-term debt, because repayment is required only to the extent sufficient tax increments are received. The City's position is that this is an obligation to assign future and uncertain revenue sources and, as such, is not actual debt in substance.

The City currently has three agreements that would be considered a tax abatement under GASB Statement No. 77. For these agreements, the City used an economic development vehicle known as tax increment financing whereby tax increment revenue is generated on the incremental increase in value above a base value established on the date that the tax increment district is created.

The three agreements were to assist the developer with the financing of certain costs of a project constructed within the development district and are as follows:

- In 2012, the City entered into a development agreement with KTJ 198, LLC. The City will abate 90 percent of the incremental taxes received through execution of a tax increment revenue note to be retired in 2034. The outstanding principal balance as of December 31, 2025 was $128,394 and the City rebated $165,526 in the current year.

- In 2015, the City entered into a development agreement with 169/55, LLC. The City will abate 90 percent of the incremental taxes received through execution of a tax increment revenue note to be retired in 2040. The outstanding principal balance as of December 31, 2025 was $250,141 and the City rebated $367,158 in the current year.

- In 2021, the City entered into a development agreement with Plymouth Element, LLC. The City will abate 55 percent of the incremental taxes received through execution of a tax increment revenue note to be retired in 2042. The outstanding principal balance as of December 31, 2025 was $459,000 and the City rebated $0 in the current year.

## NOTE 15 – COMMITMENTS AND CONTINGENCIES

### A. Federal and State Funding

Amounts recorded or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of claims which may be disallowed by the grantor agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

### B. Legal Claims

In the opinion of management, there are no potential claims against the City which would materially affect the financial statements of the City.

### C. Tax Increment Districts

The City's tax increment districts are subject to review by the Minnesota Office of the State Auditor. Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

### D. Conduit Debt Obligations

The City has issued private activity bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds constitute special obligations of the City, payable solely from revenues of the projects pledged to the payment thereof. The bonds do not constitute a debt of the City and the City has no obligation for repayment. Accordingly, the bonds are not reported as liabilities in the City's financial statements.

As of December 31, 2025, there were seven series of industrial revenue, housing revenue, and health revenue bonds outstanding with an aggregate principal amount payable of approximately $13.5 million.

## NOTE 16 – SUBSEQUENT EVENTS

### A. Tax Increment Revenue Note

On January 27, 2026, the City entered into a development agreement with DC-OV Bassett Creek, LLC. The City will abate 90 percent of the incremental taxes received through execution of a $5,040,000 tax increment revenue note to be retired in 2040.

### B. Conduit Debt Obligation

On May 26, 2026, the City Council approved authorizing the issuance, sale, and delivery of multifamily housing revenue bonds relating to the Melrose Apartments Project pursuant to Minnesota Statutes. The City has approved the sale and delivery of bonds in an amount not to exceed $20 million.

**REQUIRED SUPPLEMENTARY INFORMATION**

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PERA – General Employees Retirement Fund
Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended December 31, 2025

| City Fiscal Year-End Date | PERA Fiscal Year-End Date (Measurement Date) | City's Proportion of the Net Pension Liability | City's Proportionate Share of the Net Pension Liability | City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability | Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability | City's Covered Payroll | City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|---|---|---|
| 12/31/2016 | 06/30/2016 | 0.1968% | $ 15,979,184 | $ 208,725 | $ 16,187,909 | $ 12,176,534 | 131.23% | 68.9% |
| 12/31/2017 | 06/30/2017 | 0.1986% | $ 12,678,491 | $ 159,412 | $ 12,837,903 | $ 12,781,136 | 99.20% | 75.9% |
| 12/31/2018 | 06/30/2018 | 0.1953% | $ 10,834,442 | $ 355,378 | $ 11,189,820 | $ 13,126,274 | 82.54% | 79.5% |
| 12/31/2019 | 06/30/2019 | 0.1943% | $ 10,742,410 | $ 333,819 | $ 11,076,229 | $ 13,749,744 | 78.13% | 80.2% |
| 12/31/2020 | 06/30/2020 | 0.2009% | $ 12,044,874 | $ 371,430 | $ 12,416,304 | $ 14,328,484 | 84.06% | 79.1% |
| 12/31/2021 | 06/30/2021 | 0.2069% | $ 8,835,558 | $ 269,923 | $ 9,105,481 | $ 14,898,360 | 59.31% | 87.0% |
| 12/31/2022 | 06/30/2022 | 0.2059% | $ 16,307,348 | $ 478,226 | $ 16,785,574 | $ 15,423,485 | 105.73% | 76.7% |
| 12/31/2023 | 06/30/2023 | 0.2139% | $ 11,961,048 | $ 329,730 | $ 12,290,778 | $ 17,009,825 | 70.32% | 83.1% |
| 12/31/2024 | 06/30/2024 | 0.2178% | $ 8,050,308 | $ 208,164 | $ 8,258,472 | $ 18,731,179 | 42.98% | 89.1% |
| 12/31/2025 | 06/30/2025 | 0.2286% | $ 7,576,649 | $ 182,772 | $ 7,759,421 | $ 20,578,672 | 36.82% | 90.8% |

PERA – General Employees Retirement Fund
Schedule of City Contributions
Year Ended December 31, 2025

| City Fiscal Year-End Date | Statutorily Required Contributions | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 12/31/2016 | $ 948,459 | $ 948,459 | $ – | $ 12,645,800 | 7.50% |
| 12/31/2017 | $ 965,039 | $ 965,039 | $ – | $ 12,867,302 | 7.50% |
| 12/31/2018 | $ 1,012,271 | $ 1,012,271 | $ – | $ 13,496,850 | 7.50% |
| 12/31/2019 | $ 1,051,185 | $ 1,051,185 | $ – | $ 14,015,059 | 7.50% |
| 12/31/2020 | $ 1,138,185 | $ 1,138,185 | $ – | $ 15,175,799 | 7.50% |
| 12/31/2021 | $ 1,133,627 | $ 1,133,627 | $ – | $ 15,114,860 | 7.50% |
| 12/31/2022 | $ 1,189,464 | $ 1,189,464 | $ – | $ 15,857,890 | 7.50% |
| 12/31/2023 | $ 1,293,477 | $ 1,293,477 | $ – | $ 17,246,357 | 7.50% |
| 12/31/2024 | $ 1,469,928 | $ 1,469,928 | $ – | $ 19,598,685 | 7.50% |
| 12/31/2025 | $ 1,610,122 | $ 1,610,122 | $ – | $ 21,469,952 | 7.50% |

PERA – Public Employees Police and Fire Fund
Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended December 31, 2025

| City Fiscal Year-End Date | PERA Fiscal Year-End Date (Measurement Date) | City's Proportion of the Net Pension Liability | City's Proportionate Share of the Net Pension Liability | City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability | Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability | City's Covered Payroll | City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---|---|---|---|---|---|---|---|---|
| 12/31/2016 | 06/30/2016 | 0.7080% | $ 28,413,271 | $ – | $ 28,413,271 | $ 6,825,726 | 416.27% | 63.9% |
| 12/31/2017 | 06/30/2017 | 0.7390% | $ 9,977,380 | $ – | $ 9,977,380 | $ 7,487,593 | 133.25% | 85.4% |
| 12/31/2018 | 06/30/2018 | 0.7896% | $ 8,416,322 | $ – | $ 8,416,322 | $ 8,322,240 | 101.13% | 88.8% |
| 12/31/2019 | 06/30/2019 | 0.8361% | $ 8,901,130 | $ – | $ 8,901,130 | $ 8,813,785 | 100.99% | 89.3% |
| 12/31/2020 | 06/30/2020 | 0.8384% | $ 11,051,009 | $ 260,327 | $ 11,311,336 | $ 9,458,600 | 116.84% | 87.2% |
| 12/31/2021 | 06/30/2021 | 0.8360% | $ 6,453,035 | $ 290,116 | $ 6,743,151 | $ 9,880,810 | 65.31% | 93.7% |
| 12/31/2022 | 06/30/2022 | 0.8887% | $ 38,672,714 | $ 1,689,396 | $ 40,362,110 | $ 10,795,228 | 358.24% | 70.5% |
| 12/31/2023 | 06/30/2023 | 0.8691% | $ 15,008,227 | $ 604,537 | $ 15,612,764 | $ 11,407,058 | 131.57% | 86.5% |
| 12/31/2024 | 06/30/2024 | 0.8206% | $ 10,795,597 | $ 411,524 | $ 11,207,121 | $ 11,362,870 | 95.01% | 90.2% |
| 12/31/2025 | 06/30/2025 | 0.7936% | $ 9,298,501 | $ 322,332 | $ 9,620,833 | $ 12,044,492 | 77.20% | 91.8% |

PERA – Public Employees Police and Fire Fund
Schedule of City Contributions
Year Ended December 31, 2025

| City Fiscal Year-End Date | Statutorily Required Contributions | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 12/31/2016 | $ 1,154,248 | $ 1,154,248 | $ – | $ 7,125,502 | 16.20% |
| 12/31/2017 | $ 1,287,178 | $ 1,287,178 | $ – | $ 7,945,543 | 16.20% |
| 12/31/2018 | $ 1,387,084 | $ 1,387,084 | $ – | $ 8,562,237 | 16.20% |
| 12/31/2019 | $ 1,560,526 | $ 1,560,526 | $ – | $ 9,206,639 | 16.95% |
| 12/31/2020 | $ 1,771,945 | $ 1,771,945 | $ – | $ 10,010,989 | 17.70% |
| 12/31/2021 | $ 1,851,570 | $ 1,851,570 | $ – | $ 10,460,847 | 17.70% |
| 12/31/2022 | $ 1,922,207 | $ 1,922,207 | $ – | $ 10,859,927 | 17.70% |
| 12/31/2023 | $ 1,948,739 | $ 1,948,739 | $ – | $ 11,008,161 | 17.70% |
| 12/31/2024 | $ 2,096,020 | $ 2,096,020 | $ – | $ 11,841,910 | 17.70% |
| 12/31/2025 | $ 2,219,929 | $ 2,219,929 | $ – | $ 12,539,366 | 17.70% |

CITY OF PLYMOUTH

Plymouth Firefighters' Relief Association
Schedule of Changes in the Relief Association's
Net Pension Liability (Asset) and Related Ratios
Year Ended December 31, 2025

| City fiscal year-end dated December 31, | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| Total pension liability | | | | | |
| Service cost | $ 246,422 | $ 275,925 | $ 249,274 | $ 269,531 | $ 287,021 |
| Interest | 297,396 | 348,725 | 282,809 | 318,580 | 318,171 |
| Differences between expected and actual experience | – | (373,102) | – | (294,042) | – |
| Changes of assumptions | (113,973) | (8,599) | – | 113,653 | 77,630 |
| Changes of benefits terms | 797,225 | – | 184,831 | 309,551 | 216,742 |
| Benefit payments | (528,341) | (1,934,430) | (381,488) | (70,828) | (711,093) |
| Net change in total pension liability | 698,729 | (1,691,481) | 335,426 | 646,445 | 188,471 |
| Total pension liability Beginning of year | 4,974,352 | 5,673,081 | 3,981,600 | 4,317,026 | 4,963,471 |
| End of year | $ 5,673,081 | $ 3,981,600 | $ 4,317,026 | $ 4,963,471 | $ 5,151,942 |
| Plan fiduciary net position | | | | | |
| Contributions (state and local) | $ 489,748 | $ 517,911 | $ 523,681 | $ 541,606 | $ 582,032 |
| Net investment income | 507,848 | 1,173,474 | (334,812) | 1,419,811 | 1,140,537 |
| Benefit payments | (528,341) | (1,934,430) | (381,488) | (70,828) | (711,093) |
| Administrative costs | (30,723) | (27,325) | (33,293) | (26,958) | (56,216) |
| Net change in plan fiduciary net position | 438,532 | (270,370) | (225,912) | 1,863,631 | 955,260 |
| Plan fiduciary net position Beginning of year | 8,117,065 | 8,555,597 | 8,285,227 | 8,059,315 | 9,922,946 |
| End of year | $ 8,555,597 | $ 8,285,227 | $ 8,059,315 | $ 9,922,946 | $ 10,878,206 |
| Net pension liability (asset) – ending | $ (2,882,516) | $ (4,303,627) | $ (3,742,289) | $ (4,959,475) | $ (5,726,264) |
| Plan fiduciary net position as a percentage of the total pension liability | 150.81% | 208.09% | 186.69% | 199.92% | 211.15% |

Note 1: In fiscal year 2021, the plan was changed to a defined contribution plan, which does not necessitate this required supplementary information beginning with the fiscal year ended December 31, 2021.

Note 2: This is a volunteer firefighters' relief association. There is no percentage of payroll to calculate.

CITY OF PLYMOUTH

Plymouth Firefighters' Relief Association
Schedule of Employer Contributions
Year Ended December 31, 2025

| City Fiscal Year-End Date | Actuarial Determined Contributions (a) | Contributions in Relation to the Actuarial Determined Contributions (b) | Contribution Deficiency (Excess) (a-b) | Voluntary City Contribution |
|---|---|---|---|---|
| 12/31/2016 | $ 108,897 | $ 489,748 | $ (380,851) | $ – |
| 12/31/2017 | $ 32,398 | $ 517,911 | $ (485,513) | $ – |
| 12/31/2018 | $ 32,398 | $ 523,681 | $ (491,283) | $ – |
| 12/31/2019 | $ – | $ 541,606 | $ (541,606) | $ – |
| 12/31/2020 | $ – | $ 582,032 | $ (582,032) | $ – |

Note 1: In fiscal year 2021, the plan was changed to a defined contribution plan, which does not necessitate this required supplementary information beginning with the fiscal year ended December 31, 2021.

Note 2: This is a volunteer firefighters' relief association. There is no percentage of payroll to calculate.

CITY OF PLYMOUTH

Other Post-Employment Benefits Plan
Schedule of Changes in the City's Total
OPEB Liability and Related Ratios
Year Ended December 31, 2025

| | Fiscal Year Ended | | | |
|---|---|---|---|---|
| | 2018 | 2019 | 2020 | 2021 |
| Total OPEB liability | | | | |
| Service cost | $ 163,991 | $ 152,104 | $ 183,324 | $ 236,449 |
| Interest | 101,268 | 105,995 | 110,614 | 95,620 |
| Differences between expected and actual experience | – | (370,513) | – | 402,555 |
| Changes of assumptions | – | (95,237) | 176,733 | 108,615 |
| Benefit payments | (100,072) | (120,318) | (129,200) | (145,522) |
| Net change in total OPEB liability | 165,187 | (327,969) | 341,471 | 697,717 |
| Total OPEB liability – beginning of year | 2,954,357 | 3,119,544 | 2,791,575 | 3,133,046 |
| Total OPEB liability – end of year | $ 3,119,544 | $ 2,791,575 | $ 3,133,046 | $ 3,830,763 |
| Covered-employee payroll | $ 20,461,560 | $ 21,316,231 | $ 21,955,718 | $ 24,012,312 |
| Total OPEB liability as a percentage of covered-employee payroll | 15.25% | 13.10% | 14.27% | 15.95% |

Note 1: The City has not established or accumulated assets in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay these benefits.

Note: 2: The City implemented GASB Statement No. 75 in fiscal 2018. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

| 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|
| $ 243,542 | $ 186,843 | $ 202,286 | $ 195,665 |
| 79,990 | 81,973 | 136,697 | 134,486 |
| – | (339,492) | – | 644,311 |
| – | (448,801) | 70,443 | (254,126) |
| (150,337) | (185,169) | (169,997) | (201,151) |
| 173,195 | (704,646) | 239,429 | 519,185 |
| 3,830,763 | 4,003,958 | 3,299,312 | 3,538,741 |
| $ 4,003,958 | $ 3,299,312 | $ 3,538,741 | $ 4,057,926 |
| $ 24,732,681 | $ 26,808,453 | $ 27,612,707 | $ 30,979,007 |
| 16.19% | 12.31% | 12.82% | 13.10% |

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## PERA – GENERAL EMPLOYEES RETIREMENT FUND

### 2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- The combined service annuity loading factors increased from 15.00 percent to 19.00 percent for vested terminated members and from 3.00 percent to 44.00 percent for nonvested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25 percent to 1.50 percent.

### 2025 CHANGES IN PLAN PROVISIONS

- The post-retirement benefit increase formula changed to 100.00 percent of the Social Security annual increase, between 1.00 percent and 1.75 percent , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85.00 percent for the last two consecutive annual valuations or is less than 80.00 percent in the most recent actuarial valuation, the maximum is reduced to 1.50 percent. Previously, the benefit increase was 50.00 percent of the Social Security annual increase, between 1.00 percent and 1.50 percent.
- The 1.00 percent additional employer contribution is eliminated when the plan reaches 98.00 percent funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100.00 percent funded status.

### 2024 CHANGES IN ACTUARIAL ASSUMPTIONS

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 General Mortality Table, with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

### 2024 CHANGES IN PLAN PROVISIONS

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors were updated to reflect the changes in assumptions.

### 2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 percent.

### 2023 CHANGES IN PLAN PROVISIONS

- An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, noncompounding benefit increase of 2.50 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

**2020 CHANGES IN PLAN PROVISIONS**

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

**2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

**2019 CHANGES IN PLAN PROVISIONS**

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

**2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

**2018 CHANGES IN PLAN PROVISIONS**

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

**2017 CHANGES IN PLAN PROVISIONS**

- The state's contribution for the Minneapolis Employees Retirement Fund equals $16.0 million in 2017 and 2018, and $6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21.0 million to $31.0 million in calendar years 2019 to 2031. The state's contribution changed from $16.0 million to $6.0 million in calendar years 2019 to 2031.

**2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035, and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

## PERA – PUBLIC EMPLOYEES POLICE AND FIRE FUND

### 2025 CHANGES IN ACTUARIAL ASSUMPTIONS

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70.00 percent to 65.00 percent.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33.00 percent to 13.00 percent for vested, terminated members and from 2.00 percent to 38.00 percent for nonvested, terminated members.

### 2025 CHANGES IN PLAN PROVISIONS

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1.00 percent to 3.00 percent; subsequent January 1 increases will be 1.00 percent.
- The threshold to end the $9.0 million annual state aid contribution changed from the earlier of July 1, 2048, or 90.00 percent funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100.00 percent funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional $9.0 million annual state aid contribution changed from the earlier of July 1, 2048, or 100.00 percent funded for a minimum of three consecutive years to 110.00 percent funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

### 2024 CHANGES IN PLAN PROVISIONS

- The state contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.00 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90.00 percent funded status for one year.
- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

### 2023 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return assumption was changed from 6.50 percent to 7.00 percent.
- The single discount rate changed from 5.40 percent to 7.00 percent.

**2023 CHANGES IN PLAN PROVISIONS**

- Additional one-time direct state aid contribution of $19.4 million will be contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50.00 percent vesting after five years, increasing incrementally to 100.00 percent after 10 years.
- A one-time, noncompounding benefit increase of 3.00 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

**2022 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- This single discount rate changed from 6.50 percent to 5.40 percent.

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.00 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 Public Safety Mortality Table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 Healthy Annuitant Mortality Table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety Disabled Annuitant Mortality Table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25–44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60.00 percent to 70.00 percent. Minor changes to form of payment assumptions were applied.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2018 to MP-2019.

**2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

**2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2016 to MP-2017.

**2018 CHANGES IN PLAN PROVISIONS**

- Post-retirement benefit increases were changed to 1.00 percent for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter, until the plan reaches 100.00 percent funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019, and 11.80 percent of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019, and 17.70 percent of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30.00 percent for vested and nonvested deferred members. The CSA has been changed to 33.00 percent for vested members, and 2.00 percent for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 Fully Generational Table to the RP-2014 Fully Generational Table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 Disabled Mortality Table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years, to 1.00 percent per year through 2064, and 2.50 percent thereafter.
- The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

**2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2037, and 2.50 percent per year thereafter, to 1.00 percent per year for all future years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent.
- The single discount rate changed from 7.90 percent to 5.60 percent.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

## PLYMOUTH FIREFIGHTERS' RELIEF ASSOCIATION

**2021 CHANGES IN PLAN TYPE**

- In 2021, the Plymouth Firefighters' Relief Association changed from a defined benefit pension plan to a defined contribution plan and does not necessitate the required supplementary information beginning with the fiscal year ended December 31, 2021.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected investment return and discount rate decreased from 6.50 percent to 6.25 percent to reflect updated capital market assumptions.
- The inflation assumption decreased from 2.50 percent to 2.25 percent.
- The index rate assumption for 20-year, tax-exempt municipal bonds decreased from 2.75 percent to 2.00 percent.

**2020 CHANGES IN PLAN PROVISIONS**

- The lump sum benefit amount increased from $10,500 to $11,000.

**2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The expected investment return and discount rate decreased from 7.00 percent to 6.50 percent to reflect updated capital market assumptions.
- The mortality assumption was updated from the rates used in the July 1, 2017 Minnesota PERA Police and Fire Plan actuarial valuation to the rates used in the July 1, 2019 Minnesota PERA Police and Fire Plan actuarial valuation.
- Deferred members terminating after May 17, 2018 have the option of an income earning benefit on the amount of their accrued lump sum pension. We have assumed a 3.00 percent rate of return.
- The inflation assumption decreased from 2.75 percent to 2.50 percent.

**2019 CHANGES IN PLAN PROVISIONS**

- The lump sum benefit amount increased from $10,000 to $10,500. Deferred members terminating after May 17, 2018 have the option of an income earning benefit on the amount of their accrued lump sum pension.
- The reduction in the lump sum pension was changed from 4.00 percent per year for less than 20 years of service to 12.00 percent per year for less than 10 years of service.

**2018 CHANGES IN PLAN PROVISIONS**

- Increase in the lump sum pension from $9,500 to $10,000 per year of service.

**2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- Mortality and termination rates were changed to those used in the most recent Minnesota PERA Police and Fire Plan actuarial valuation.

**2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 6.00 percent to 7.00 percent.

**2016 CHANGES IN PLAN PROVISIONS**

- The lump sum benefit amount increased from $9,000 to $9,500 per year of service.
- The years of service required to take a lump sum pension were reduced from 10 years of service to 5 years of service if after age 50.

## OTHER POST-EMPLOYMENT BENEFITS PLAN

**2025 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The retirement, withdrawal, and salary increase rates for nonpolice were updated to reflect the latest experience study.
- The discount rate was changed from 3.70 percent to 4.20 percent.

**2024 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 4.00 percent to 3.70 percent.

**2023 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates and mortality tables were updated.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated.
- The inflation rate was changed from 2.00 percent to 2.50 percent.
- The discount rate was changed from 2.00 percent to 4.00 percent.

**2021 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates, mortality tables, and salary increase rates were updated.
- The retirement and withdrawal rates for nonsafety personnel were updated.
- The inflation rate was changed from 2.50 percent to 2.00 percent.
- The discount rate was changed from 2.90 percent to 2.00 percent.

**2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The discount rate was changed from 3.80 percent to 2.90 percent.

**2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The healthcare trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (with blue collar adjustment for police and fire personnel) to the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with blue collar adjustment for police and fire personnel).
- The retirement and withdrawal tables for police and fire personnel were updated.
- The discount rate was changed from 3.30 percent to 3.80 percent.

# GOVERNMENTAL COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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CITY OF PLYMOUTH

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Special Revenue | Debt Service | Capital Project |
|---|---|---|---|
| Assets | | | |
| Cash and investments | $ 3,433,486 | $ 3,943,599 | $ 15,460,103 |
| Receivables | | | |
| Accounts | 77,410 | – | 175 |
| Notes | 1,206,650 | – | – |
| Taxes | 5,222 | 21,712 | 8,397 |
| Accrued interest | 105,123 | – | 117,754 |
| Leases | – | – | 815,131 |
| Due from other governments | 171,568 | 54,547 | – |
| Inventory | 892 | – | – |
| Prepaid items | 15,000 | – | – |
| Advances to other funds | – | – | 35,867 |
| Total assets | $ 5,015,351 | $ 4,019,858 | $ 16,437,427 |
| Liabilities | | | |
| Accounts payable | $ 156,335 | $ 2,249 | $ 66,763 |
| Accrued salaries and benefits payable | 57,956 | – | – |
| Deposits payable | 825 | – | 50,750 |
| Due to other funds | 144,000 | – | – |
| Due to other governments | 4,541 | 10,817 | 4,117 |
| Unearned revenue | 730,901 | – | 17,299 |
| Total liabilities | 1,094,558 | 13,066 | 138,929 |
| Deferred inflows of resources | | | |
| Unavailable revenue – notes and related interest | 1,296,602 | – | – |
| Unavailable revenue – taxes | 5,122 | 21,712 | 8,397 |
| Lease revenue for subsequent years | – | – | 760,557 |
| Total deferred inflows of resources | 1,301,724 | 21,712 | 768,954 |
| Fund balances (deficits) | | | |
| Nonspendable | 15,892 | – | – |
| Restricted | 1,744,421 | 3,985,080 | 5,484,691 |
| Assigned | 880,932 | – | 10,044,853 |
| Unassigned | (22,176) | – | – |
| Total fund balances | 2,619,069 | 3,985,080 | 15,529,544 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 5,015,351 | $ 4,019,858 | $ 16,437,427 |

| Permanent Fund | Totals 2025 | 2024 |
|---|---|---|
| $ 230,468 | $ 23,067,656 | $ 18,589,184 |
| – | 77,585 | 133,821 |
| – | 1,206,650 | 1,110,571 |
| – | 35,331 | 37,853 |
| 1,098 | 223,975 | 230,412 |
| – | 815,131 | 863,582 |
| – | 226,115 | 3,573,774 |
| – | 892 | 409 |
| – | 15,000 | – |
| – | 35,867 | 122,107 |
| $ 231,566 | $ 25,704,202 | $ 24,661,713 |
| $ – | $ 225,347 | $ 81,398 |
| – | 57,956 | 51,642 |
| – | 51,575 | 193,850 |
| – | 144,000 | – |
| – | 19,475 | 1,772 |
| – | 748,200 | 731,498 |
| – | 1,246,553 | 1,060,160 |
| – | 1,296,602 | 1,197,273 |
| – | 35,231 | 33,690 |
| – | 760,557 | 819,756 |
| – | 2,092,390 | 2,050,719 |
| 45,860 | 61,752 | 46,269 |
| 185,706 | 11,399,898 | 11,002,906 |
| – | 10,925,785 | 10,501,659 |
| – | (22,176) | – |
| 231,566 | 22,365,259 | 21,550,834 |
| $ 231,566 | $ 25,704,202 | $ 24,661,713 |

CITY OF PLYMOUTH

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Special Revenue | Debt Service | Capital Project |
|---|---|---|---|
| Revenue | | | |
| Property taxes | $ 973,455 | $ 3,599,663 | $ 1,521,668 |
| Other taxes | 184,283 | 368,622 | – |
| Intergovernmental | 1,469,271 | 32 | 3,708,860 |
| Charges for services | 2,798,832 | – | 178,327 |
| Contributions | 29,666 | – | 2,452,381 |
| Investment earnings | 137,236 | 1,600 | 1,179,346 |
| Loan repayments | 13,921 | – | – |
| Other | 57,021 | – | – |
| Total revenues | 5,663,685 | 3,969,917 | 9,040,582 |
| Expenditures | | | |
| Current | | | |
| General government | 118,181 | – | – |
| Economic development | 276 | – | – |
| Parks and recreation | 4,346,962 | 5,926 | 139,432 |
| Public safety | 3,486 | 124 | – |
| Public service | 463,960 | – | – |
| Public works | – | – | 1,979 |
| Debt service | | | |
| Principal retirement | – | 2,455,000 | – |
| Interest and fiscal charges | – | 1,318,225 | – |
| Capital outlay | – | – | – |
| Total expenditures | 4,932,865 | 3,779,275 | 141,411 |
| Excess of revenues over expenditures | 730,820 | 190,642 | 8,899,171 |
| Other financing sources (uses) | | | |
| Transfers in | – | – | 23,805 |
| Transfers out | – | – | (9,042,876) |
| Total other financing sources (uses) | – | – | (9,019,071) |
| Net change in fund balances | 730,820 | 190,642 | (119,900) |
| Fund balances | | | |
| Beginning of year | 1,888,249 | 3,794,438 | 15,649,444 |
| End of year | $ 2,619,069 | $ 3,985,080 | $ 15,529,544 |

| Permanent Fund | Totals 2025 | Totals 2024 |
|---|---|---|
| $ – | $ 6,094,786 | $ 6,278,145 |
| – | 552,905 | 607,311 |
| – | 5,178,163 | 9,233,550 |
| – | 2,977,159 | 2,503,734 |
| – | 2,482,047 | 207,408 |
| 12,923 | 1,331,105 | 1,144,633 |
| – | 13,921 | 16,706 |
| – | 57,021 | 583,935 |
| 12,923 | 18,687,107 | 20,575,422 |
| – | 118,181 | 127,318 |
| – | 276 | 262 |
| – | 4,492,320 | 3,869,277 |
| – | 3,610 | 12,110 |
| – | 463,960 | 356,591 |
| 60 | 2,039 | 589 |
| – | 2,455,000 | 2,375,000 |
| – | 1,318,225 | 1,406,475 |
| – | – | 89,418 |
| 60 | 8,853,611 | 8,237,040 |
| 12,863 | 9,833,496 | 12,338,382 |
| – | 23,805 | 1,323,387 |
| – | (9,042,876) | (25,584,445) |
| – | (9,019,071) | (24,261,058) |
| 12,863 | 814,425 | (11,922,676) |
| 218,703 | 21,550,834 | 33,473,510 |
| $ 231,566 | $ 22,365,259 | $ 21,550,834 |

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## NONMAJOR SPECIAL REVENUE FUNDS

Recreation Fund – Property taxes are levied and revenue from participants is received in the City's recreational programs. These revenues are used to finance the recreational programs offered to the citizens of the City and other participants.

Parkers Lake Cemetery Maintenance Fund – Revenues derived from the sale of cemetery lots are receipted into this fund and are used to finance cemetery maintenance costs.

Community Development Fund – This fund is used to account for funds to assist with financing the costs of community development functions, such as comprehensive plan updates, land use maps, and other development activities.

Economic Development Fund – This fund was established to account for activities to encourage economic development by supplementing conventional financing sources available to existing and new businesses.

Community Development Block Grant Fund – This fund receives and expends the City's allocation of the Federal Community Development Block Grant Program funds. The primary beneficiaries from the activities of this fund are persons of low and moderate income.

Lawful Gambling Fund – The Plymouth Lions manage lawful gambling operations in the City. The City receives fees and makes expenditures in accordance with state statutes.

Opioid Settlement Fund – This fund is used to account for the receipt of opioid settlement funds and expenditures for opioid remediation activities or restitution.

Destination Marketing Organization Fund – This fund is used to account for the receipt of lodging taxes and expenditures for the promotion of the City's activities, events, quality dining, hotels, attractions, and premier recreation opportunities.

Local Affordable Housing Aid Fund (LAHA) – This fund is used to account for the LAHA program, which helps metropolitan local governments develop and preserve affordable housing to prevent homelessness.

Affordable Housing Trust Fund – This fund is authorized under Minnesota Statutes Section 462C.16, supports the development, rehabilitation and financing of affordable housing. The fund can be used to provide down payment assistance, rental assistance and home buyer counseling to qualifying individuals.

CITY OF PLYMOUTH

Nonmajor Special Revenue Funds
Combining Balance Sheet
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Recreation | Parkers Lake Cemetery Maintenance | Community Development | Economic Development | Community Development Block Grant |
|---|---|---|---|---|---|
| Assets | | | | | |
| Cash and investments | $ 812,829 | $ 124,346 | $ 67,922 | $ 232,794 | $ 308 |
| Receivables | | | | | |
| Accounts | 50,465 | – | – | – | – |
| Notes | – | – | 225,000 | 36,726 | 944,924 |
| Taxes | 5,214 | – | – | – | 8 |
| Accrued interest | 3,151 | 592 | 62,676 | 1,109 | 27,600 |
| Due from other governments | – | – | – | – | 144,298 |
| Inventory | 892 | – | – | – | – |
| Prepaid items | – | – | – | – | – |
| Total assets | $ 872,551 | $ 124,938 | $ 355,598 | $ 270,629 | $ 1,117,138 |
| Liabilities | | | | | |
| Accounts payable | $ 98,984 | $ – | $ – | $ – | $ 74 |
| Accrued salaries and benefits payable | 53,517 | – | – | – | 373 |
| Deposits payable | 825 | – | – | – | – |
| Due to other funds | – | – | – | – | 144,000 |
| Due to other governments | 4,494 | – | – | – | – |
| Unearned revenue | 730,901 | – | – | – | – |
| Total liabilities | 888,721 | – | – | – | 144,447 |
| Deferred inflows of resources | | | | | |
| Unavailable revenue – notes and related interest | – | – | 287,353 | 36,726 | 972,523 |
| Unavailable revenue – taxes | 5,114 | – | – | – | 8 |
| Total deferred inflows of resources | 5,114 | – | 287,353 | 36,726 | 972,531 |
| Fund balances (deficits) | | | | | |
| Nonspendable | 892 | – | – | – | – |
| Restricted | – | – | – | – | 160 |
| Assigned | – | 124,938 | 68,245 | 233,903 | – |
| Unassigned | (22,176) | – | – | – | – |
| Total fund balances (deficits) | (21,284) | 124,938 | 68,245 | 233,903 | 160 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 872,551 | $ 124,938 | $ 355,598 | $ 270,629 | $ 1,117,138 |

| Lawful Gambling | Opioid Settlement | Destination Marketing Organization | Local Affordable Housing Aid | Affordable Housing Trust | Totals 2025 | Totals 2024 |
|---|---|---|---|---|---|---|
| $ 73,474 | $ 258,162 | $ 438,737 | $ 1,324,914 | $ 100,000 | $ 3,433,486 | $ 2,618,420 |
| 26,945 | – | – | – | – | 77,410 | 76,265 |
| – | – | – | – | – | 1,206,650 | 1,110,571 |
| – | – | – | – | – | 5,222 | 6,098 |
| 350 | 1,229 | 2,090 | 6,326 | – | 105,123 | 101,057 |
| – | – | 27,270 | – | – | 171,568 | 28,337 |
| – | – | – | – | – | 892 | 409 |
| 10,000 | – | 5,000 | | | 15,000 | – |
| $ 110,769 | $ 259,391 | $ 473,097 | $ 1,331,240 | $ 100,000 | $ 5,015,351 | $ 3,941,157 |
| $ 47,139 | $ – | $ 10,138 | $ – | $ – | $ 156,335 | $ 81,336 |
| – | – | 4,066 | – | – | 57,956 | 51,642 |
| – | – | – | – | – | 825 | 650 |
| – | – | – | – | – | 144,000 | – |
| – | – | 47 | – | – | 4,541 | 1,772 |
| – | – | – | – | – | 730,901 | 714,787 |
| 47,139 | – | 14,251 | – | – | 1,094,558 | 850,187 |
| – | – | – | – | – | 1,296,602 | 1,197,273 |
| – | – | – | – | – | 5,122 | 5,448 |
| – | – | – | – | – | 1,301,724 | 1,202,721 |
| 10,000 | – | 5,000 | – | – | 15,892 | 409 |
| 53,630 | 259,391 | – | 1,331,240 | 100,000 | 1,744,421 | 663,163 |
| – | – | 453,846 | – | – | 880,932 | 1,224,677 |
| – | – | – | – | – | (22,176) | – |
| 63,630 | 259,391 | 458,846 | 1,331,240 | 100,000 | 2,619,069 | 1,888,249 |
| $ 110,769 | $ 259,391 | $ 473,097 | $ 1,331,240 | $ 100,000 | $ 5,015,351 | $ 3,941,157 |

CITY OF PLYMOUTH

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Recreation | Parkers Lake Cemetery Maintenance | Community Development | Economic Development | Community Development Block Grant |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Property taxes | $ 973,455 | $ – | $ – | $ – | $ – |
| Other taxes | – | – | – | – | – |
| Intergovernmental | 9 | – | – | – | 436,000 |
| Charges for services | 2,680,684 | 300 | – | – | – |
| Contributions | 29,666 | – | – | – | – |
| Investment earnings | 35,475 | 6,984 | 3,808 | 13,943 | 127 |
| Loan repayments | – | – | – | 13,921 | – |
| Other | 17,964 | – | – | – | – |
| Total revenues | 3,737,253 | 7,284 | 3,808 | 27,864 | 436,127 |
| Expenditures | | | | | |
| Current | | | | | |
| General government | – | – | – | – | – |
| Economic development | – | – | 17 | 59 | – |
| Parks and recreation | 4,058,427 | – | – | – | – |
| Public safety | – | – | – | – | – |
| Public service | – | 533 | – | – | 463,427 |
| Capital outlay | | | | | |
| Parks and recreation | – | – | – | – | – |
| Total expenditures | 4,058,427 | 533 | 17 | 59 | 463,427 |
| Net change in fund balances | (321,174) | 6,751 | 3,791 | 27,805 | (27,300) |
| Fund balances (deficits) | | | | | |
| Beginning of year | 299,890 | 118,187 | 64,454 | 206,098 | 27,460 |
| End of year | $ (21,284) | $ 124,938 | $ 68,245 | $ 233,903 | $ 160 |

| Lawful Gambling | Opioid Settlement | Destination Marketing Organization | Local Affordable Housing Aid | Affordable Housing Trust | Totals 2025 | Totals 2024 |
|---|---|---|---|---|---|---|
| $ – | $ – | $ – | $ – | $ – | $ 973,455 | $ 962,616 |
| – | – | 184,283 | – | – | 184,283 | 202,417 |
| – | – | – | 933,262 | 100,000 | 1,469,271 | 709,694 |
| 117,848 | – | – | – | – | 2,798,832 | 2,398,647 |
| – | – | – | – | – | 29,666 | 19,439 |
| 3,848 | 13,174 | 26,641 | 33,236 | – | 137,236 | 79,474 |
| – | – | – | – | – | 13,921 | 16,706 |
| – | 39,057 | – | – | – | 57,021 | 129,040 |
| 121,696 | 52,231 | 210,924 | 966,498 | 100,000 | 5,663,685 | 4,518,033 |
| 118,181 | – | – | – | – | 118,181 | 127,318 |
| – | – | – | 200 | – | 276 | 70 |
| – | – | 288,535 | – | – | 4,346,962 | 3,773,622 |
| – | 3,486 | – | – | – | 3,486 | 12,026 |
| – | – | – | – | – | 463,960 | 356,591 |
| – | – | – | – | – | – | 34,683 |
| 118,181 | 3,486 | 288,535 | 200 | – | 4,932,865 | 4,304,310 |
| 3,515 | 48,745 | (77,611) | 966,298 | 100,000 | 730,820 | 213,723 |
| 60,115 | 210,646 | 536,457 | 364,942 | – | 1,888,249 | 1,674,526 |
| $ 63,630 | $ 259,391 | $ 458,846 | $ 1,331,240 | $ 100,000 | $ 2,619,069 | $ 1,888,249 |

CITY OF PLYMOUTH

Recreation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Property taxes | $ 1,002,652 | $ 973,455 | $ (29,197) | $ 962,616 |
| Intergovernmental | – | 9 | 9 | 9 |
| Charges for services | 2,243,875 | 2,680,684 | 436,809 | 2,278,834 |
| Contributions | 20,572 | 29,666 | 9,094 | 19,439 |
| Investment earnings | – | 35,475 | 35,475 | 26,190 |
| Other | 9,785 | 17,964 | 8,179 | 13,182 |
| Total revenues | 3,276,884 | 3,737,253 | 460,369 | 3,300,270 |
| Expenditures | | | | |
| Current | | | | |
| Parks and recreation | | | | |
| Personal services | 1,945,860 | 2,290,278 | 344,418 | 2,113,975 |
| Materials and supplies | 152,632 | 195,959 | 43,327 | 177,769 |
| Contractual services | 1,047,150 | 1,405,998 | 358,848 | 1,124,351 |
| Other | 87,834 | 166,192 | 78,358 | 96,241 |
| Capital outlay | – | – | – | 26,836 |
| Total expenditures | 3,233,476 | 4,058,427 | 824,951 | 3,539,172 |
| Excess (deficiency) of revenues over (under) expenditures | 43,408 | (321,174) | (364,582) | (238,902) |
| Other financing uses | | | | |
| Transfers out | (43,408) | – | 43,408 | – |
| Net change in fund balances | $ – | (321,174) | $ (321,174) | (238,902) |
| Fund balances (deficits) | | | | |
| Beginning of year | | 299,890 | | 538,792 |
| End of year | | $ (21,284) | | $ 299,890 |

CITY OF PLYMOUTH

Community Development Block Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Intergovernmental | $ 441,452 | $ 436,000 | $ (5,452) | $ 346,574 |
| Investment earnings | 300 | 127 | (173) | 1,473 |
| Other | – | – | – | 230 |
| Total revenues | 441,752 | 436,127 | (5,625) | 348,277 |
| Expenditures | | | | |
| Current | | | | |
| Public service | | | | |
| Personal services | 36,893 | 64,135 | 27,242 | 31,260 |
| Materials and supplies | 300 | 38 | (262) | 131 |
| Contractual services | 20,092 | 20,021 | (71) | 17,035 |
| Other | 462,477 | 379,233 | (83,244) | 308,145 |
| Total expenditures | 519,762 | 463,427 | (56,335) | 356,571 |
| Excess (deficiency) of revenues over (under) expenditures | (78,010) | (27,300) | 50,710 | (8,294) |
| Other financing sources | | | | |
| Transfers in | 78,010 | – | (78,010) | – |
| Net change in fund balances | $ – | (27,300) | $ (27,300) | (8,294) |
| Fund balances | | | | |
| Beginning of year | | 27,460 | | 35,754 |
| End of year | | $ 160 | | $ 27,460 |

CITY OF PLYMOUTH

Lawful Gambling Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Charges for services | $ 120,000 | $ 117,848 | $ (2,152) | $ 119,193 |
| Investment earnings | – | 3,848 | 3,848 | 2,639 |
| Total revenues | 120,000 | 121,696 | 1,696 | 121,832 |
| Expenditures | | | | |
| Current | | | | |
| General Government | | | | |
| Contractual services | 72,000 | 71,026 | (974) | 79,630 |
| Other | 48,000 | 47,155 | (845) | 47,688 |
| Total expenditures | 120,000 | 118,181 | (1,819) | 127,318 |
| Net change in fund balances | $ – | 3,515 | $ 3,515 | (5,486) |
| Fund balances | | | | |
| Beginning of year | | 60,115 | | 65,601 |
| End of year | | $ 63,630 | | $ 60,115 |

CITY OF PLYMOUTH

Opioid Settlement Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Investment earnings | $ 2,000 | $ 13,174 | $ 11,174 | $ 6,796 |
| Other | 53,675 | 39,057 | (14,618) | 115,628 |
| Total revenues | 55,675 | 52,231 | (3,444) | 122,424 |
| Expenditures | | | | |
| Current | | | | |
| Public safety | | | | |
| Materials and supplies | – | 3,424 | 3,424 | – |
| Contractual services | 12,000 | – | (12,000) | 12,000 |
| Other | 15 | 62 | 47 | 26 |
| Total expenditures | 12,015 | 3,486 | (8,529) | 12,026 |
| Excess of revenues over expenditures | 43,660 | 48,745 | 5,085 | 110,398 |
| Other financing uses | | | | |
| Transfers out | (43,660) | – | 43,660 | – |
| Net change in fund balances | $ – | 48,745 | $ 48,745 | 110,398 |
| Fund balances | | | | |
| Beginning of year | | 210,646 | | 100,248 |
| End of year | | $ 259,391 | | $ 210,646 |

CITY OF PLYMOUTH

Destination Marketing Organization Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Other taxes | $ – | $ 184,283 | $ 184,283 | $ 202,417 |
| Investment earnings | – | 26,641 | 26,641 | 22,711 |
| Total revenues | – | 210,924 | 210,924 | 225,128 |
| Expenditures | | | | |
| Current | | | | |
| Parks and recreation | | | | |
| Personal services | 130,862 | 124,527 | (6,335) | 125,027 |
| Materials and supplies | 50,000 | 38,985 | (11,015) | 9,345 |
| Contractual services | 30,000 | 123,245 | 93,245 | 123,932 |
| Other | – | 1,778 | 1,778 | 2,982 |
| Capital outlay | – | – | – | 7,847 |
| Total expenditures | 210,862 | 288,535 | 77,673 | 269,133 |
| Excess (deficiency) of revenues over (under) expenditures | (210,862) | (77,611) | 133,251 | (44,005) |
| Other financing sources | | | | |
| Transfers in | 210,862 | – | (210,862) | – |
| Net change in fund balances | $ – | (77,611) | $ (77,611) | (44,005) |
| Fund balances | | | | |
| Beginning of year | | 536,457 | | 580,462 |
| End of year | | $ 458,846 | | $ 536,457 |

## NONMAJOR DEBT SERVICE FUND

General Obligation Bonds Fund – This fund is used to account for the accumulation of resources for payment of general obligation bonds or other general indebtedness and interest thereon.

CITY OF PLYMOUTH

Nonmajor Debt Service Fund
Comparative Balance Sheet
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | 2025 | 2024 |
|---|---|---|
| Assets | | |
| Cash and investments | $ 3,943,599 | $ 3,700,602 |
| Receivables | | |
| Accounts | – | 57,556 |
| Taxes | 21,712 | 21,509 |
| Due from other governments | 54,547 | 33,628 |
| Total assets | $ 4,019,858 | $ 3,813,295 |
| Liabilities | | |
| Accounts payable | $ 2,249 | $ – |
| Due to other governments | 10,817 | – |
| Total liabilities | 13,066 | – |
| Deferred inflows of resources | | |
| Unavailable revenue – taxes | 21,712 | 18,857 |
| Fund balances | | |
| Restricted | 3,985,080 | 3,794,438 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 4,019,858 | $ 3,813,295 |

CITY OF PLYMOUTH

Nonmajor Debt Service Fund
Comparative Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | 2024 |
|---|---|---|
| Revenues | | |
| Property taxes | $ 3,599,663 | $ 3,810,079 |
| Other taxes | 368,622 | 404,894 |
| Intergovernmental | 32 | 33 |
| Investment earnings | 1,600 | 4,258 |
| Total revenues | 3,969,917 | 4,219,264 |
| Expenditures | | |
| Current | | |
| Economic development | – | 192 |
| Parks and recreation | 5,926 | 3,387 |
| Public safety | 124 | 84 |
| Debt service | | |
| Principal retirement | 2,455,000 | 2,375,000 |
| Interest and fiscal charges | 1,318,225 | 1,406,475 |
| Total expenditures | 3,779,275 | 3,785,138 |
| Excess of revenues over expenditures | 190,642 | 434,126 |
| Other financing sources (uses) | | |
| Transfers in | – | 500,000 |
| Transfers out | – | (1,689,563) |
| Total other financing sources (uses) | – | (1,189,563) |
| Net change in fund balances | 190,642 | (755,437) |
| Fund balances | | |
| Beginning of year | 3,794,438 | 4,549,875 |
| End of year | $ 3,985,080 | $ 3,794,438 |

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## NONMAJOR CAPITAL PROJECT FUNDS

Minnesota State Aid Fund – This fund is used to account for the City's allocation of the state collected highway user tax. The allocation is based on population and need for construction of designated state aid streets in the City.

Park Replacement Fund – This fund is used to account for the accumulation of resources for the major repairs and replacement of the City's park facilities and trails.

Project Administration Fund – Revenues received are a portion of all special assessments, which are levied on benefiting properties, and are used to provide funds for project contingencies and other special projects.

Park Construction Fund – These funds are used to account for the monies received from land developers and are used for the acquisition and development of park land.

Capital Improvement Fund – This fund was established to accumulate resources for capital improvements, such as building construction, without the need to issue bonds.

CITY OF PLYMOUTH

Nonmajor Capital Project Funds
Combining Balance Sheet
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Minnesota State Aid | Park Replacement | Project Administration | Park Construction |
|---|---|---|---|---|
| Assets | | | | |
| Cash and investments | $ 1,287,433 | $ 1,832,516 | $ 282,835 | $ 4,136,243 |
| Receivables | | | | |
| Accounts | – | 175 | – | – |
| Taxes | – | 5,577 | – | – |
| Accrued interest | 34,851 | 16,259 | 1,347 | 26,164 |
| Leases | – | 815,131 | – | – |
| Due from other governments | – | – | – | – |
| Advances to other funds | – | – | – | – |
| Total assets | $ 1,322,284 | $ 2,669,658 | $ 284,182 | $ 4,162,407 |
| Liabilities | | | | |
| Accounts payable | $ – | $ 66,763 | $ – | $ – |
| Deposits payable | – | 50,750 | – | – |
| Due to other governments | – | 2,735 | – | – |
| Unearned revenue | – | 17,299 | – | – |
| Total liabilities | – | 137,547 | – | – |
| Deferred inflows of resources | | | | |
| Unavailable revenue – taxes | – | 5,577 | – | – |
| Lease revenue for subsequent years | – | 760,557 | – | – |
| Total deferred inflows of resources | – | 766,134 | – | – |
| Fund balances | | | | |
| Restricted | 1,322,284 | – | – | 4,162,407 |
| Assigned | – | 1,765,977 | 284,182 | – |
| Total fund balances | 1,322,284 | 1,765,977 | 284,182 | 4,162,407 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 1,322,284 | $ 2,669,658 | $ 284,182 | $ 4,162,407 |

| Capital Improvement | Totals 2025 | 2024 |
|---|---|---|
| $ 7,921,076 | $ 15,460,103 | $ 12,052,641 |
| – | 175 | – |
| 2,820 | 8,397 | 10,246 |
| 39,133 | 117,754 | 128,173 |
| – | 815,131 | 863,582 |
| – | – | 3,511,809 |
| 35,867 | 35,867 | 122,107 |
| $ 7,998,896 | $ 16,437,427 | $ 16,688,558 |
| $ – | 66,763 | $ 62 |
| – | 50,750 | 193,200 |
| 1,382 | 4,117 | – |
| – | 17,299 | 16,711 |
| 1,382 | 138,929 | 209,973 |
| 2,820 | 8,397 | 9,385 |
| – | 760,557 | 819,756 |
| 2,820 | 768,954 | 829,141 |
| – | 5,484,691 | 6,372,462 |
| 7,994,694 | 10,044,853 | 9,276,982 |
| 7,994,694 | 15,529,544 | 15,649,444 |
| $ 7,998,896 | $ 16,437,427 | $ 16,688,558 |

CITY OF PLYMOUTH

Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Minnesota State Aid | Park Replacement | Project Administration | Park Construction |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ – | $ 1,010,638 | $ – | $ – |
| Intergovernmental | 3,708,846 | 9 | – | – |
| Charges for services | – | 178,327 | – | – |
| Contributions | – | 8,300 | – | 2,444,081 |
| Investment earnings | 355,052 | 130,558 | 15,859 | 236,782 |
| Other | – | – | – | – |
| Total revenues | 4,063,898 | 1,327,832 | 15,859 | 2,680,863 |
| Expenditures | | | | |
| Current | | | | |
| Parks and recreation | – | 130,322 | – | 7,032 |
| Public works | 1,906 | – | 73 | – |
| Capital outlay | – | – | – | – |
| Total expenditures | 1,906 | 130,322 | 73 | 7,032 |
| Excess of revenues over expenditures | 4,061,992 | 1,197,510 | 15,786 | 2,673,831 |
| Other financing sources (uses) | | | | |
| Transfers in | – | 21,476 | – | 2,329 |
| Transfers out | (6,267,554) | (1,029,604) | – | (1,358,369) |
| Total other financing sources (uses) | (6,267,554) | (1,008,128) | – | (1,356,040) |
| Net change in fund balances | (2,205,562) | 189,382 | 15,786 | 1,317,791 |
| Fund balances | | | | |
| Beginning of year | 3,527,846 | 1,576,595 | 268,396 | 2,844,616 |
| End of year | $ 1,322,284 | $ 1,765,977 | $ 284,182 | $ 4,162,407 |

| Capital Improvement | Totals 2025 | 2024 |
|---|---|---|
| $ 511,030 | $ 1,521,668 | $ 1,505,450 |
| 5 | 3,708,860 | 8,523,823 |
| – | 178,327 | 105,087 |
| – | 2,452,381 | 187,969 |
| 441,095 | 1,179,346 | 1,051,706 |
| – | – | 454,895 |
| 952,130 | 9,040,582 | 11,828,930 |
| 2,078 | 139,432 | 92,268 |
| – | 1,979 | 552 |
| – | – | 54,735 |
| 2,078 | 141,411 | 147,555 |
| 950,052 | 8,899,171 | 11,681,375 |
| – | 23,805 | 823,387 |
| (387,349) | (9,042,876) | (23,894,882) |
| (387,349) | (9,019,071) | (23,071,495) |
| 562,703 | (119,900) | (11,390,120) |
| 7,431,991 | 15,649,444 | 27,039,564 |
| $ 7,994,694 | $ 15,529,544 | $ 15,649,444 |

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**NONMAJOR PERMANENT FUND**

Parkers Lake Cemetery Perpetual Care Fund – This fund was established to account for funds dedicated to perpetual maintenance of the cemetery; only earnings, and not principal, may be expended for major capital improvements.

CITY OF PLYMOUTH

Nonmajor Permanent Fund
Parkers Lake Cemetery Perpetual Care Fund
Comparative Balance Sheet
December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Assets | | |
| Cash and investments | $ 230,468 | $ 217,521 |
| Receivables | | |
| Accrued interest | 1,098 | 1,182 |
| Total assets | $ 231,566 | $ 218,703 |
| Fund balances | | |
| Nonspendable | $ 45,860 | $ 45,860 |
| Restricted | 185,706 | 172,843 |
| Total fund balances | $ 231,566 | $ 218,703 |

CITY OF PLYMOUTH

Nonmajor Permanent Fund
Parkers Lake Cemetery Perpetual Care Fund
Comparative Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Years Ended December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Revenues | | |
| Investment earnings | $ 12,923 | $ 9,195 |
| Expenditures | | |
| Current | | |
| Public works | 60 | 37 |
| Net change in fund balances | 12,863 | 9,158 |
| Fund balances | | |
| Beginning of year | 218,703 | 209,545 |
| End of year | $ 231,566 | $ 218,703 |

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**GENERAL FUND**

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CITY OF PLYMOUTH

General Fund
Comparative Balance Sheet
December 31, 2025 and 2024

| | Totals | |
|---|---|---|
| | 2025 | 2024 |
| Assets | | |
| Cash and investments | $ 28,129,394 | $ 25,987,637 |
| Receivables | | |
| Accounts | 480,679 | 492,782 |
| Taxes | 251,810 | 265,223 |
| Special assessments | 33,704 | 39,799 |
| Accrued interest | 158,211 | 182,605 |
| Leases | 2,427,867 | 2,594,273 |
| Due from other governments | 560,268 | 384,322 |
| Inventory | 92 | 92 |
| Prepaid items | 48,532 | 75,996 |
| Total assets | $ 32,090,557 | $ 30,022,729 |
| Liabilities | | |
| Accounts payable | $ 527,422 | $ 688,311 |
| Contracts payable | 33,569 | – |
| Accrued salaries and benefits payable | 1,115,325 | 910,322 |
| Deposits payable | 229,012 | 330,782 |
| Due to other funds | 12,978 | 11,759 |
| Due to other governments | 208,488 | 69,141 |
| Unearned revenue | 840,893 | 813,654 |
| Total liabilities | 2,967,687 | 2,823,969 |
| Deferred inflows of resources | | |
| Unavailable revenue – taxes | 252,077 | 240,035 |
| Unavailable revenue – special assessments | 24,549 | 26,108 |
| Unavailable revenue – other receivables | 66,705 | 79,202 |
| Lease revenue for subsequent years | 2,284,559 | 2,481,933 |
| Total deferred inflows of resources | 2,627,890 | 2,827,278 |
| Fund balances | | |
| Nonspendable | 48,624 | 76,088 |
| Restricted | 1,723,601 | 2,073,275 |
| Assigned | 541,887 | 31,991 |
| Unassigned | 24,180,868 | 22,190,128 |
| Total fund balances | 26,494,980 | 24,371,482 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 32,090,557 | $ 30,022,729 |

CITY OF PLYMOUTH

General Fund
Schedule of Revenues and Other Financing Sources –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Property taxes | $ 43,349,363 | $ 42,094,688 | $ (1,254,675) | $ 41,153,479 |
| Special assessments | 10,000 | 5,415 | (4,585) | 5,330 |
| Licenses and permits | 3,699,085 | 5,267,856 | 1,568,771 | 5,844,075 |
| Intergovernmental | | | | |
| State grants and aids | 3,088,150 | 3,600,507 | 512,357 | 3,214,210 |
| Federal grants | 360,510 | 378,482 | 17,972 | 224,232 |
| Other | 519,374 | 523,775 | 4,401 | 674,815 |
| Total intergovernmental | 3,968,034 | 4,502,764 | 534,730 | 4,113,257 |
| Charges for services | 3,758,672 | 2,850,573 | (908,099) | 3,480,210 |
| Fines and forfeitures | 415,000 | 351,079 | (63,921) | 353,784 |
| Contributions | 36,300 | 44,670 | 8,370 | 9,650 |
| Investment earnings | 225,500 | 1,226,047 | 1,000,547 | 721,413 |
| Other | 36,500 | 582,455 | 545,955 | 984,005 |
| Total revenues | 55,498,454 | 56,925,547 | 1,427,093 | 56,665,203 |
| Other financing sources | | | | |
| Transfers in | 247,066 | 1,048,145 | 801,079 | 1,349,823 |
| Total revenues and other financing sources | $ 55,745,520 | $ 57,973,692 | $ 2,228,172 | $ 58,015,026 |

CITY OF PLYMOUTH

General Fund
Schedule of Expenditures and Other Financing Uses –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Expenditures | | | | |
| General government | | | | |
| Personal services | $ 5,091,090 | $ 5,555,623 | $ 464,533 | $ 5,262,124 |
| Materials and supplies | 13,750 | 4,873 | (8,877) | 18,501 |
| Contractual services | 2,190,438 | 2,205,374 | 14,936 | 2,867,267 |
| Other | 770,619 | 780,107 | 9,488 | 1,627,148 |
| Total general government | 8,065,897 | 8,545,977 | 480,080 | 9,775,040 |
| Economic development | | | | |
| Personal services | 165,297 | 123,231 | (42,066) | 74,820 |
| Materials and supplies | 500 | – | (500) | 1,220 |
| Contractual services | 57,368 | 54,943 | (2,425) | 45,191 |
| Total economic development | 223,165 | 178,174 | (44,991) | 121,231 |
| Parks and recreation | | | | |
| Personal services | 5,374,697 | 5,492,061 | 117,364 | 5,077,247 |
| Materials and supplies | 498,360 | 652,218 | 153,858 | 545,837 |
| Contractual services | 3,814,137 | 3,678,515 | (135,622) | 3,589,719 |
| Capital outlay | 390,000 | 390,911 | 911 | 434,417 |
| Other | 58,504 | 62,878 | 4,374 | 42,869 |
| Total parks and recreation | 10,135,698 | 10,276,583 | 140,885 | 9,690,089 |
| Public safety | | | | |
| Personal services | 22,169,764 | 21,143,902 | (1,025,862) | 20,126,499 |
| Materials and supplies | 655,864 | 763,919 | 108,055 | 597,557 |
| Contractual services | 5,424,695 | 5,426,362 | 1,667 | 5,020,805 |
| Capital outlay | – | 193,274 | 193,274 | 318,327 |
| Other | 918,928 | 1,011,539 | 92,611 | 941,056 |
| Total public safety | 29,169,251 | 28,538,996 | (630,255) | 27,004,244 |
| Public works | | | | |
| Personal services | 3,228,806 | 3,178,168 | (50,638) | 2,905,839 |
| Materials and supplies | 506,750 | 396,420 | (110,330) | 265,332 |
| Contractual services | 4,070,603 | 3,581,441 | (489,162) | 3,237,003 |
| Capital outlay | 40,000 | 77,247 | 37,247 | – |
| Other | 5,350 | 4,993 | (357) | 4,575 |
| Total public works | 7,851,509 | 7,238,269 | (613,240) | 6,412,749 |
| Total expenditures | 55,445,520 | 54,777,999 | (667,521) | 53,003,353 |
| Other financing uses | | | | |
| Transfers out | 300,000 | 1,072,195 | 772,195 | 4,524,097 |
| Total expenditures and other financing uses | $ 55,745,520 | $ 55,850,194 | $ 104,674 | $ 57,527,450 |

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## PROPRIETARY COMBINING FUNDS STATEMENTS

### Enterprise Funds – Nonmajor

Solid Waste Management Fund – The Solid Waste Management Fund provides collection services for various recyclable materials. Solid waste expenditures are primarily costs for curbside collections.

Fieldhouse Fund – The Fieldhouse Fund accounts for the operations of an inflatable dome erected over an indoor soccer field from October through March. Activities include soccer, football, golf, and walking.

### Internal Service Funds

Central Equipment Fund – The Central Equipment Fund was established to own and maintain all operating equipment of the City. Equipment maintenance, repair, and replacement costs are provided from rental rates, which the Central Equipment Fund charges the City's operating departments for use of equipment.

Public Facilities Fund – The Public Facilities Fund was established to provide services for the operations of city facilities. Facility maintenance, repair, and replacement costs are provided from charges to the City's operating departments for use of the facilities.

Information Technology Fund – The Information Technology Fund was established to account for the planning, designing, and implementing of information systems. Equipment and software maintenance repair, and replacement costs are provided from rental rates charged to the City's operating departments for use of equipment.

Risk Management Fund – The Risk Management Fund administers the City's property, casualty, and self-insured worker's compensation insurance programs. Fund revenues are primarily charges to other funds and interest earnings.

Employee Benefits Fund – The Employee Benefits Fund serves as the recording fund for all employee fringe benefits and the City's self-insured dental insurance program. Fund revenues are primarily charges to other funds and interest earnings.

Resource Planning Fund – The Resource Planning Fund is used to account for the accumulation of resources for future projects.

CITY OF PLYMOUTH

Nonmajor Enterprise Funds
Proprietary Funds
Combining Statement of Net Position
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Solid Waste Management | Fieldhouse | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Assets | | | | |
| Current assets | | | | |
| Cash and investments | $ 1,070,991 | $ 1,641,064 | $ 2,712,055 | $ 1,969,936 |
| Receivables | | | | |
| Accounts | 775,760 | 285,476 | 1,061,236 | 866,547 |
| Accrued interest | 5,112 | 7,816 | 12,928 | 10,734 |
| Due from other funds | 23 | – | 23 | 46 |
| Due from other governments | 16,328 | – | 16,328 | 16,357 |
| Total current assets | 1,868,214 | 1,934,356 | 3,802,570 | 2,863,620 |
| Noncurrent assets | | | | |
| Special assessments | 31,488 | – | 31,488 | 17,720 |
| Capital assets | | | | |
| Land | – | 47,551 | 47,551 | 47,551 |
| Buildings | – | 1,685,356 | 1,685,356 | 1,685,356 |
| Improvements other than buildings | 147,885 | 363,717 | 511,602 | 511,602 |
| Machinery and equipment | – | 250,338 | 250,338 | 250,338 |
| Total capital assets | 147,885 | 2,346,962 | 2,494,847 | 2,494,847 |
| Less accumulated depreciation/amortization | (61,092) | (1,645,005) | (1,706,097) | (1,599,577) |
| Net capital assets | 86,793 | 701,957 | 788,750 | 895,270 |
| Total noncurrent assets | 118,281 | 701,957 | 820,238 | 912,990 |
| Total assets | $ 1,986,495 | $ 2,636,313 | $ 4,622,808 | $ 3,776,610 |
| Current liabilities | | | | |
| Accounts payable | $ 276,557 | $ 7,894 | $ 284,451 | $ 218,559 |
| Accrued salaries and benefits payable | 5,515 | 4,874 | 10,389 | 8,561 |
| Due to other governments | – | 577 | 577 | 6,477 |
| Unearned revenue | – | 294,635 | 294,635 | 268,169 |
| Total current liabilities | 282,072 | 307,980 | 590,052 | 501,766 |
| Net position | | | | |
| Investment in capital assets | 86,793 | 701,957 | 788,750 | 895,270 |
| Unrestricted | 1,617,630 | 1,626,376 | 3,244,006 | 2,379,574 |
| Total net position | 1,704,423 | 2,328,333 | 4,032,756 | 3,274,844 |
| Total liabilities and net position | $ 1,986,495 | $ 2,636,313 | $ 4,622,808 | $ 3,776,610 |

CITY OF PLYMOUTH

Nonmajor Enterprise Funds
Proprietary Funds
Combining Statement of Revenues, Expenses,
and Changes in Net Position
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Solid Waste Management | Fieldhouse | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Operating revenues | | | | |
| Charges for services | $ 3,638,921 | $ 399,159 | $ 4,038,080 | $ 2,879,809 |
| Other fees | 4,675 | 19,903 | 24,578 | 20,774 |
| Total operating revenues | 3,643,596 | 419,062 | 4,062,658 | 2,900,583 |
| Operating expenses | | | | |
| Personal services | 240,569 | 142,229 | 382,798 | 345,653 |
| Materials and supplies | 555 | 2,673 | 3,228 | 6,525 |
| Contractual services | 3,115,667 | 230,984 | 3,346,651 | 2,661,343 |
| Depreciation/amortization | 5,683 | 100,837 | 106,520 | 107,248 |
| Total operating expenses | 3,362,474 | 476,723 | 3,839,197 | 3,120,769 |
| Operating income (loss) | 281,122 | (57,661) | 223,461 | (220,186) |
| Nonoperating revenue (expenses) | | | | |
| Investment earnings | 41,046 | 94,349 | 135,395 | 84,668 |
| Intergovernmental | 387,556 | – | 387,556 | 375,344 |
| Other revenue | 30,317 | – | 30,317 | 23,956 |
| Other expense | (18,385) | (432) | (18,817) | (15,514) |
| Total nonoperating revenue (expenses) | 440,534 | 93,917 | 534,451 | 468,454 |
| Changes in net position | 721,656 | 36,256 | 757,912 | 248,268 |
| Net position | | | | |
| Beginning of year | 982,767 | 2,292,077 | 3,274,844 | 3,026,576 |
| End of year | $ 1,704,423 | $ 2,328,333 | $ 4,032,756 | $ 3,274,844 |

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CITY OF PLYMOUTH

Nonmajor Enterprise Funds
Proprietary Funds
Combining Statement of Cash Flows
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Solid Waste Management | Fieldhouse | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Cash flows from operating activities | | | | |
| Cash receipts from customers or users | $ 3,433,332 | $ 447,364 | $ 3,880,696 | $ 2,555,269 |
| Payments to suppliers | (3,031,019) | (258,845) | (3,289,864) | (2,551,735) |
| Payments to employees | (239,716) | (141,254) | (380,970) | (342,791) |
| Other operating revenue (expense) | 11,932 | (432) | 11,500 | 8,442 |
| Net cash flows from operative activities | 174,529 | 46,833 | 221,362 | (330,815) |
| Cash flows from noncapital financing activities | | | | |
| Intergovernmental revenues | 387,556 | – | 387,556 | 375,344 |
| Cash flows from investing activities | | | | |
| Interest received and changes in fair value on investments | 38,527 | 94,674 | 133,201 | 86,116 |
| Net increase (decrease) in cash and cash equivalents | 600,612 | 141,507 | 742,119 | 130,645 |
| Cash and cash equivalents | | | | |
| Beginning of year | 470,379 | 1,499,557 | 1,969,936 | 1,839,291 |
| End of year | $ 1,070,991 | $ 1,641,064 | $ 2,712,055 | $ 1,969,936 |
| Reconciliation of operating income (loss) to net cash flows from operating activities | | | | |
| Operating income (loss) | $ 281,122 | $ (57,661) | $ 223,461 | $ (220,186) |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities | | | | |
| Depreciation/amortization | 5,683 | 100,837 | 106,520 | 107,248 |
| Other revenues (expenses) | 11,932 | (432) | 11,500 | 8,442 |
| Change in assets and liabilities | | | | |
| Accounts receivable | (196,525) | 1,836 | (194,689) | (375,401) |
| Due from other funds | 23 | – | 23 | (29) |
| Due from other governments | 29 | – | 29 | (3,292) |
| Special assessments receivable | (13,768) | – | (13,768) | 281 |
| Accounts payable | 85,180 | (19,288) | 65,892 | 109,939 |
| Accrued salaries and benefits payable | 853 | 975 | 1,828 | 2,862 |
| Due to other governments | – | (5,900) | (5,900) | 6,223 |
| Unearned revenue | – | 26,466 | 26,466 | 33,098 |
| Total adjustments | (106,593) | 104,494 | (2,099) | (110,629) |
| Net cash flows from operating activities | $ 174,529 | $ 46,833 | $ 221,362 | $ (330,815) |

CITY OF PLYMOUTH

Internal Service Funds
Proprietary Funds
Combining Statement of Net Position
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Central Equipment | Public Facilities | Information Technology | Risk Management |
|---|---|---|---|---|
| Assets | | | | |
| Current assets | | | | |
| Cash and investments | $ 15,611,181 | $ 6,874,729 | $ 4,356,514 | $ 8,370,594 |
| Receivables | | | | |
| Accounts | 4,428 | – | – | – |
| Accrued interest | 74,465 | 31,682 | 20,903 | 39,655 |
| Due from other governments | 15,755 | 17,010 | – | – |
| Inventory | 164,074 | – | – | – |
| Prepaid items | – | – | 1,475,158 | 198,765 |
| Total current assets | 15,869,903 | 6,923,421 | 5,852,575 | 8,609,014 |
| Noncurrent assets | | | | |
| Capital assets | | | | |
| Land | 33,520 | – | – | – |
| Buildings | – | 11,962,709 | – | – |
| Improvements other than buildings | – | 2,431,937 | 911,708 | – |
| Machinery and equipment | 26,855,043 | 4,125,651 | 3,215,397 | – |
| Machinery and equipment – leased | 1,323,076 | – | 424,549 | – |
| Infrastructure | – | – | 301,110 | – |
| Technology subscriptions | – | – | 629,789 | – |
| Construction in progress | 692,542 | 845,496 | – | – |
| Total capital assets | 28,904,181 | 19,365,793 | 5,482,553 | – |
| Less accumulated depreciation/amortization | (15,917,036) | (5,386,271) | (3,434,710) | – |
| Net capital assets | 12,987,145 | 13,979,522 | 2,047,843 | – |
| Total assets | 28,857,048 | 20,902,943 | 7,900,418 | 8,609,014 |
| Deferred outflows of resources | | | | |
| OPEB deferments | – | – | – | – |
| Pension plan deferments – PERA | – | – | – | – |
| Total deferred outflows of resources | – | – | – | – |
| Total assets and deferred outflows of resources | $ 28,857,048 | $ 20,902,943 | $ 7,900,418 | $ 8,609,014 |
| Liabilities | | | | |
| Current liabilities | | | | |
| Accounts payable | $ 223,159 | $ 150,213 | $ 382,328 | $ 558,183 |
| Contracts payable | 73,132 | 51,822 | – | 154,632 |
| Accrued salaries and benefits payable | 24,455 | 20,215 | 36,153 | – |
| Due to other funds | 1,095 | 1,751 | – | – |
| Due to other governments | 1,724 | 125 | | |
| Finance purchases payable | 12,000 | – | – | – |
| Leases payable | 322,915 | – | 88,964 | – |
| Technology subscriptions payable | – | – | 134,996 | – |
| Total OPEB liability | – | – | – | – |
| Compensated absences payable | – | – | – | – |
| Total current liabilities | 658,480 | 224,126 | 642,441 | 712,815 |
| Noncurrent liabilities | | | | |
| Finance purchases payable | 12,000 | – | – | – |
| Leases payable | 368,325 | – | 294,827 | – |
| Technology subscriptions payable | – | – | 168,741 | – |
| Total OPEB liability | – | – | – | – |
| Net pension liability | – | – | – | – |
| Compensated absences payable | – | – | – | – |
| Total noncurrent liabilities | 380,325 | – | 463,568 | – |
| Total liabilities | 1,038,805 | 224,126 | 1,106,009 | 712,815 |
| Deferred inflows of resources | | | | |
| OPEB plan deferments | – | – | – | – |
| Pension plan deferments – PERA | – | – | – | – |
| Total deferred inflows of resources | – | – | – | – |
| Net position | | | | |
| Net investment in capital assets | 12,198,773 | 13,927,700 | 1,360,315 | – |
| Restricted for public safety | 425,057 | – | – | – |
| Unrestricted | 15,194,413 | 6,751,117 | 5,434,094 | 7,896,199 |
| Total net position | 27,818,243 | 20,678,817 | 6,794,409 | 7,896,199 |
| Total liabilities, deferred inflows of resources, and net position | $ 28,857,048 | $ 20,902,943 | $ 7,900,418 | $ 8,609,014 |

| Employee Benefits | Resource Planning | Totals 2025 | Totals 2024 |
|---|---|---|---|
| $ 7,665,034 | $ 3,597,502 | $ 46,475,554 | $ 46,559,307 |
| – | – | 4,428 | 880 |
| 34,482 | 17,146 | 218,333 | 251,494 |
| – | – | 32,765 | 28,715 |
| – | – | 164,074 | 174,971 |
| – | – | 1,673,923 | 758,932 |
| 7,699,516 | 3,614,648 | 48,569,077 | 47,774,299 |
| – | – | 33,520 | 33,520 |
| – | – | 11,962,709 | 10,527,268 |
| – | – | 3,343,645 | 3,349,129 |
| – | – | 34,196,091 | 33,548,938 |
| – | – | 1,747,625 | 1,431,292 |
| – | – | 301,110 | 301,110 |
| – | – | 629,789 | 266,156 |
| – | – | 1,538,038 | 244,459 |
| – | – | 53,752,527 | 49,701,872 |
| – | – | (24,738,017) | (24,788,043) |
| – | – | 29,014,510 | 24,913,829 |
| 7,699,516 | 3,614,648 | 77,583,587 | 72,688,128 |
| 1,059,762 | – | 1,059,762 | 579,183 |
| 15,162,703 | – | 15,162,703 | 20,273,772 |
| 16,222,465 | – | 16,222,465 | 20,852,955 |
| $ 23,921,981 | $ 3,614,648 | $ 93,806,052 | $ 93,541,083 |
| $ 103,405 | $ – | $ 1,417,288 | $ 1,732,628 |
| – | – | 279,586 | 49,180 |
| 15,310 | – | 96,133 | 92,160 |
| – | – | 2,846 | 2,565 |
| | | 1,849 | – |
| – | – | 12,000 | 12,000 |
| – | – | 411,879 | 366,364 |
| – | – | 134,996 | 68,487 |
| 218,799 | – | 218,799 | 195,691 |
| 4,387,894 | – | 4,387,894 | 3,204,214 |
| 4,725,408 | – | 6,963,270 | 5,723,289 |
| – | – | 12,000 | 24,000 |
| – | – | 663,152 | 366,313 |
| – | – | 168,741 | 13,404 |
| 3,839,127 | – | 3,839,127 | 3,343,050 |
| 16,875,150 | – | 16,875,150 | 18,845,905 |
| 1,669,758 | – | 1,669,758 | 1,942,170 |
| 22,384,035 | – | 23,227,928 | 24,534,842 |
| 27,109,443 | – | 30,191,198 | 30,258,131 |
| 768,711 | – | 768,711 | 707,647 |
| 21,667,968 | – | 21,667,968 | 26,768,243 |
| 22,436,679 | – | 22,436,679 | 27,475,890 |
| – | – | 27,486,788 | 24,014,081 |
| – | – | 425,057 | 1,250,000 |
| (25,624,141) | 3,614,648 | 13,266,330 | 10,542,981 |
| (25,624,141) | 3,614,648 | 41,178,175 | 35,807,062 |
| $ 23,921,981 | $ 3,614,648 | $ 93,806,052 | $ 93,541,083 |

CITY OF PLYMOUTH

Internal Service Funds
Proprietary Funds
Combining Statement of Revenues, Expenses, and
Changes in Net Position
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Central Equipment | Public Facilities | Information Technology | Risk Management |
|---|---|---|---|---|
| Operating revenues | | | | |
| Charges for services | $ 4,039,620 | $ 3,609,336 | $ 2,978,004 | $ 1,148,952 |
| Other fees | – | – | – | 487,346 |
| Total operating revenues | 4,039,620 | 3,609,336 | 2,978,004 | 1,636,298 |
| Operating expenses | | | | |
| Personal services | 740,525 | 574,296 | 1,120,289 | 33,493 |
| Materials and supplies | 1,105,066 | 264,003 | 172,017 | – |
| Insurance claims | – | – | – | 435,135 |
| Contractual services | 427,619 | 2,053,636 | 2,514,271 | 392,135 |
| Depreciation/amortization | 2,123,409 | 801,698 | 676,224 | – |
| Total operating expenses | 4,396,619 | 3,693,633 | 4,482,801 | 860,763 |
| Operating income (loss) | (356,999) | (84,297) | (1,504,797) | 775,535 |
| Nonoperating revenues (expenses) | | | | |
| Investment earnings | 897,037 | 439,185 | 302,353 | 438,303 |
| Intergovernmental | – | 127,543 | 2,660 | – |
| Gain (loss) on disposal of capital assets | 501,463 | – | (70,287) | – |
| Contributions | – | – | – | – |
| Interest expense | (22,395) | – | (4,258) | – |
| Other revenue | 32,915 | 13,033 | 1,786 | – |
| Other expense | (4,081) | (1,921) | (1,289) | (30,705) |
| Total nonoperating revenues (expenses) | 1,404,939 | 577,840 | 230,965 | 407,598 |
| Income (loss) before contributions and transfers | 1,047,940 | 493,543 | (1,273,832) | 1,183,133 |
| Capital contributions | 904,688 | – | – | – |
| Transfers in | 49,060 | 279,601 | 484,133 | 310,000 |
| Transfers out | – | – | – | (11,868) |
| Changes in net position | 2,001,688 | 773,144 | (789,699) | 1,481,265 |
| Net position | | | | |
| Beginning of year | 25,816,555 | 19,905,673 | 7,584,108 | 6,414,934 |
| End of year | $ 27,818,243 | $ 20,678,817 | $ 6,794,409 | $ 7,896,199 |

| Employee Benefits | Resource Planning | Totals 2025 | Totals 2024 |
|---|---|---|---|
| $ 5,446,369 | $ 155,000 | $ 17,377,281 | $ 15,737,975 |
| – | – | 487,346 | 151,871 |
| 5,446,369 | 155,000 | 17,864,627 | 15,889,846 |
| 4,531,925 | – | 7,000,528 | 6,077,077 |
| – | 2,749 | 1,543,835 | 1,329,438 |
| – | – | 435,135 | 135,990 |
| 1,822 | 24,753 | 5,414,236 | 6,154,338 |
| – | – | 3,601,331 | 3,409,895 |
| 4,533,747 | 27,502 | 17,995,065 | 17,106,738 |
| 912,622 | 127,498 | (130,438) | (1,216,892) |
| 474,469 | 192,864 | 2,744,211 | 1,985,584 |
| – | – | 130,203 | 10,931 |
| – | – | 431,176 | 174,362 |
| 339,820 | 40,988 | 380,808 | 717,891 |
| – | – | (26,653) | (24,924) |
| 426 | – | 48,160 | 142,519 |
| (2,814) | (12,446) | (53,256) | (34,688) |
| 811,901 | 221,406 | 3,654,649 | 2,971,675 |
| 1,724,523 | 348,904 | 3,524,211 | 1,754,783 |
| – | – | 904,688 | 605,722 |
| – | 306,300 | 1,429,094 | 3,262,638 |
| – | (475,012) | (486,880) | (764,237) |
| 1,724,523 | 180,192 | 5,371,113 | 4,858,906 |
| (27,348,664) | 3,434,456 | 35,807,062 | 30,948,156 |
| $ (25,624,141) | $ 3,614,648 | $ 41,178,175 | $ 35,807,062 |

CITY OF PLYMOUTH

Internal Service Funds
Proprietary Funds
Combining Statement of Cash Flows
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Central Equipment | Public Facilities | Information Technology | Risk Management |
|---|---|---|---|---|
| Cash flows from operating activities | | | | |
| Cash receipts from customers or users | $ 4,048,152 | $ 3,593,206 | $ 2,978,004 | $ 1,636,298 |
| Payments to suppliers | (1,369,684) | (2,372,354) | (3,368,080) | (1,310,651) |
| Payments to employees | (735,314) | (566,989) | (1,113,254) | (33,493) |
| Other operating revenues (expenses) | 28,834 | 11,112 | 497 | (30,705) |
| Net cash flows from operating activities | 1,971,988 | 664,975 | (1,502,833) | 261,449 |
| Cash flows from noncapital financing activities | | | | |
| Intergovernmental revenues | – | 127,543 | 2,660 | – |
| Contributions | – | – | – | – |
| Transfers in | 49,060 | 279,601 | 484,133 | 310,000 |
| Transfers out | – | – | – | (11,868) |
| Net cash flows from noncapital financing activities | 49,060 | 407,144 | 486,793 | 298,132 |
| Cash flows from capital and related financing activities | | | | |
| Acquisition and construction of capital assets | (2,692,538) | (2,399,607) | (534,889) | – |
| Proceeds from sale of capital assets | 525,924 | – | – | – |
| Principal paid on capital debt | (355,234) | – | (281,830) | – |
| Interest paid on capital debt | (22,395) | – | (4,258) | – |
| Net cash flows from capital and related financing activities | (2,544,243) | (2,399,607) | (820,977) | – |
| Cash flows from investing activities | | | | |
| Investment earnings and changes of fair value on investments | 905,069 | 450,881 | 313,080 | 438,589 |
| Net change in cash and cash equivalents | 381,874 | (876,607) | (1,523,937) | 998,170 |
| Cash and cash equivalents | | | | |
| Beginning of year | 15,229,307 | 7,751,336 | 5,880,451 | 7,372,424 |
| End of year | $ 15,611,181 | $ 6,874,729 | $ 4,356,514 | $ 8,370,594 |

| Employee Benefits | Resource Planning | Totals 2025 | Totals 2024 |
|---|---|---|---|
| $ 5,446,369 | $ 155,000 | $ 17,857,029 | $ 15,937,782 |
| (1,822) | (31,860) | (8,454,451) | (7,287,487) |
| (5,497,955) | – | (7,947,005) | (7,011,056) |
| (2,388) | (12,446) | (5,096) | 112,189 |
| (55,796) | 110,694 | 1,450,477 | 1,751,428 |
| – | – | 130,203 | 10,931 |
| 339,820 | 40,988 | 380,808 | 717,891 |
| – | 306,300 | 1,429,094 | 3,262,638 |
| – | (475,012) | (486,880) | (764,237) |
| 339,820 | (127,724) | 1,453,225 | 3,227,223 |
| – | – | (5,627,034) | (2,404,730) |
| – | – | 525,924 | 181,445 |
| – | – | (637,064) | (446,199) |
| – | – | (26,653) | (24,924) |
| – | – | (5,764,827) | (2,694,408) |
| 474,691 | 195,062 | 2,777,372 | 2,012,314 |
| 758,715 | 178,032 | (83,753) | 4,296,557 |
| 6,906,319 | 3,419,470 | 46,559,307 | 42,262,750 |
| $ 7,665,034 | $ 3,597,502 | $ 46,475,554 | $ 46,559,307 |



(continued)

CITY OF PLYMOUTH

Internal Service Funds
Proprietary Funds
Combining Statement of Cash Flows (continued)
Year Ended December 31, 2025
(With Comparative Totals for Year Ended December 31, 2024)

| | Central Equipment | Public Facilities | Information Technology | Risk Management |
|---|---|---|---|---|
| Reconciliation of operating income (loss) to net cash flows from operating activities | | | | |
| Operating income (loss) | $ (356,999) | $ (84,297) | $ (1,504,797) | $ 775,535 |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities | | | | |
| Depreciation/amortization | 2,123,409 | 801,698 | 676,224 | – |
| Other revenues (expenses) | 28,834 | 11,112 | 497 | (30,705) |
| Changes in assets, deferred outflows, liabilities, and deferred inflows | | | | |
| Accounts receivable | (4,428) | 880 | – | – |
| Due from other governments | 12,960 | (17,010) | – | – |
| Inventory | 10,897 | – | – | – |
| Prepaid items | – | – | (920,895) | 5,904 |
| Deferred outflow for OPEB plan deferments | – | – | – | – |
| Deferred outflow for pension plan deferments | – | – | – | – |
| Accounts payable | 150,114 | (54,855) | 239,103 | (489,285) |
| Accrued salaries and benefits payable | 5,211 | 7,307 | 7,035 | – |
| Due to other funds | 266 | 15 | – | – |
| Due to other governments | 1,724 | 125 | – | – |
| Total OPEB liability | – | – | – | – |
| Net pension liability | – | – | – | – |
| Compensated absences payable | – | – | – | – |
| Deferred inflow for OPEB plan deferments | – | – | – | – |
| Deferred inflow for pension plan deferments | – | – | – | – |
| Total adjustments | 2,328,987 | 749,272 | 1,964 | (514,086) |
| Net cash flows from operating activities | $ 1,971,988 | $ 664,975 | $ (1,502,833) | $ 261,449 |
| Noncash investing, capital and financing activities | | | | |
| Contributions of capital assets from governmental activities | $ 904,688 | $ – | $ – | $ – |
| Net book value on disposal of capital assets | (24,461) | – | (70,287) | – |
| Capital assets acquired through lease purchases | 376,163 | – | 383,165 | – |
| Capital assets acquired through software purchases | – | – | 429,936 | – |
| Increase (decrease) in capital assets from accounts and contracts payable | 23,952 | 51,822 | – | – |

| Employee Benefits | Resource Planning | Totals 2025 | Totals 2024 |
|---|---|---|---|
| $ 912,622 | $ 127,498 | $ (130,438) | $ (1,216,892) |
| – | – | 3,601,331 | 3,409,895 |
| (2,388) | (12,446) | (5,096) | 107,831 |
| – | – | (3,548) | 71,689 |
| – | – | (4,050) | (23,753) |
| – | – | 10,897 | 15,687 |
| – | – | (914,991) | (157,668) |
| (480,579) | – | (480,579) | 8,327 |
| 5,111,069 | – | 5,111,069 | 6,131,843 |
| (1,427) | (4,358) | (160,708) | 515,372 |
| (15,580) | – | 3,973 | 21,628 |
| – | – | 281 | 186 |
| – | – | 1,849 | - |
| 519,185 | – | 519,185 | 239,429 |
| (1,970,755) | – | (1,970,755) | (8,123,370) |
| 911,268 | – | 911,268 | 144,225 |
| 61,064 | – | 61,064 | (156,758) |
| (5,100,275) | – | (5,100,275) | 763,757 |
| (968,418) | (16,804) | 1,580,915 | 2,968,320 |
| $ (55,796) | $ 110,694 | $ 1,450,477 | $ 1,751,428 |
| $ – | $ – | $ 904,688 | $ 605,722 |
| – | – | (94,748) | (7,083) |
| – | – | 759,328 | 417,987 |
| – | – | 429,936 | – |
| – | – | 75,774 | (35,613) |

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**COMPONENT UNIT FINANCIAL STATEMENTS**

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## COMPONENT UNIT FINANCIAL STATEMENTS

### HOUSING AND REDEVELOPMENT AUTHORITY OF PLYMOUTH (HRA)

The HRA is a component unit of the City. HRA operations are presented as a separate column on the government-wide financial statements labeled component unit.

### GOVERNMENTAL FUNDS

Housing and Redevelopment Authority General Fund – This fund is used to account for the general programs and activities of the HRA. Revenues are derived from the HRA property tax levy. Expenditures include rental subsidies for senior citizens, housing planning, and other general housing and redevelopment activities.

Housing Assistance Special Revenue Fund – This fund is used to account for federal grants used for low-income rental assistance.

### PROPRIETARY FUNDS

Plymouth Towne Square Enterprise Fund – This fund accounts for the operation of the Plymouth Towne Square Senior Housing Development. This development is a 99-unit senior independent living community for moderate and low-income Plymouth citizens. A portion of the HRA property tax levy subsidizes the project.

Vicksburg Crossing Enterprise Fund – This fund accounts for the operation of the Vicksburg Crossing Senior Housing Development. This development is a 96-unit senior independent living community for Plymouth citizens. A portion of the units are rented at affordable rental rates and the remainder are at market rates.

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HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Statement of Net Position
December 31, 2025

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| Assets | | | |
| Cash and investments | $ 3,177,914 | $ 4,284,288 | $ 7,462,202 |
| Receivables | | | |
| Accounts | 8,152 | 13,158 | 21,310 |
| Notes | 1,150,000 | – | 1,150,000 |
| Taxes | 3,879 | – | 3,879 |
| Accrued interest | 32,365 | 17,355 | 49,720 |
| Due from other governments | 72,467 | – | 72,467 |
| Prepaid items | – | 58,923 | 58,923 |
| Capital assets | | | |
| Not depreciated/amortized | | | |
| Land | 152,553 | 1,333,840 | 1,486,393 |
| Construction in progress | – | 155,450 | 155,450 |
| Depreciated/amortized net | | | |
| Buildings | 594,102 | 6,291,452 | 6,885,554 |
| Improvements other than buildings | 27,317 | 114,943 | 142,260 |
| Machinery and equipment | – | 463,943 | 463,943 |
| Machinery and equipment – lease | – | 2,945 | 2,945 |
| Net capital assets | 773,972 | 8,362,573 | 9,136,545 |
| Total assets | $ 5,218,749 | $ 12,736,297 | $ 17,955,046 |
| Liabilities | | | |
| Accounts payable | $ 2,757 | $ 20,750 | $ 23,507 |
| Contracts payable | – | 155,450 | 155,450 |
| Accrued salaries and benefits payable | 17,048 | 14,225 | 31,273 |
| Deposits payable | 3,700 | 152,468 | 156,168 |
| Due to other governments | 2,746 | 106,657 | 109,403 |
| Unearned revenue | – | 80 | 80 |
| Accrued interest payable | – | 44,100 | 44,100 |
| Long-term liabilities | | | |
| Due within one year | – | 507,418 | 507,418 |
| Due in more than one year | – | 5,291,815 | 5,291,815 |
| Total long-term liabilities | – | 5,799,233 | 5,799,233 |
| Total liabilities | 26,251 | 6,292,963 | 6,319,214 |
| Net position | | | |
| Net investment in capital assets | 773,972 | 2,418,579 | 3,192,551 |
| Restricted for | | | |
| Housing projects | 4,418,526 | – | 4,418,526 |
| Debt service | – | 268,278 | 268,278 |
| Unrestricted | – | 3,756,477 | 3,756,477 |
| Total net position | 5,192,498 | 6,443,334 | 11,635,832 |
| Total liabilities and net position | $ 5,218,749 | $ 12,736,297 | $ 17,955,046 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Statement of Activities
Year Ended December 31, 2025

| Functions / Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Operating Grants and Contributions |
|---|---|---|---|---|
| Governmental activities | | | | |
| Public service | $ 4,912,659 | $ 32,430 | $ 4,560,486 | $ – |
| Business-type activities | | | | |
| Plymouth Towne Square | 1,195,045 | 856,810 | – | 468,186 |
| Vicksburg Crossing | 1,242,045 | 1,392,146 | – | – |
| Total business-type activities | 2,437,090 | 2,248,956 | – | 468,186 |
| Total HRA government | $ 7,349,749 | $ 2,281,386 | $ 4,560,486 | $ 468,186 |
| General revenues | | | | |
| Property taxes | | | | |
| Investment earnings | | | | |
| Other | | | | |
| Transfers | | | | |
| Total general revenues and transfers | | | | |
| Change in net position | | | | |
| Net position – beginning of year | | | | |
| Net position – end of year | | | | |

| Net (Expense) Revenue and Changes in Net Position | | |
|---|---|---|
| Governmental Activities | Business-Type Activities | Total |
| $ (319,743) | $ – | $ (319,743) |
| – | 129,951 | 129,951 |
| – | 150,101 | 150,101 |
| – | 280,052 | 280,052 |
| (319,743) | 280,052 | (39,691) |
| 660,262 | – | 660,262 |
| 128,215 | 168,372 | 296,587 |
| 1,369 | 7,511 | 8,880 |
| (310,000) | 310,000 | – |
| 479,846 | 485,883 | 965,729 |
| 160,103 | 765,935 | 926,038 |
| 5,032,395 | 5,677,399 | 10,709,794 |
| $ 5,192,498 | $ 6,443,334 | $ 11,635,832 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Governmental Funds
Balance Sheet
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | General | Housing Assistance | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Assets | | | | |
| Cash and investments | $ 2,272,076 | $ 905,838 | $ 3,177,914 | $ 2,997,709 |
| Receivables | | | | |
| Accounts | – | 8,152 | 8,152 | 8,879 |
| Notes | 1,150,000 | – | 1,150,000 | 1,150,000 |
| Taxes | 3,879 | – | 3,879 | 4,415 |
| Accrued interest | 32,365 | – | 32,365 | 31,907 |
| Due from other governments | – | 72,467 | 72,467 | 60,998 |
| Prepaid items | – | – | – | 7,884 |
| Total assets | $ 3,458,320 | $ 986,457 | $ 4,444,777 | $ 4,261,792 |
| Liabilities | | | | |
| Accounts payable | $ 2,427 | $ 330 | $ 2,757 | $ 5,414 |
| Accrued salaries and benefits payable | 10,130 | 6,918 | 17,048 | 11,456 |
| Deposits payable | 3,700 | – | 3,700 | 3,700 |
| Due to other governments | 2,110 | 636 | 2,746 | 435 |
| Unearned revenue | – | – | – | 1,350 |
| Total liabilities | 18,367 | 7,884 | 26,251 | 22,355 |
| Deferred inflows of resources | | | | |
| Unavailable revenue – notes and related interest | 1,171,030 | – | 1,171,030 | 1,170,294 |
| Unavailable revenue – taxes | 3,879 | – | 3,879 | 3,815 |
| Unavailable revenue – other receivables | – | 7,373 | 7,373 | 6,368 |
| Total deferred inflows of resources | 1,174,909 | 7,373 | 1,182,282 | 1,180,477 |
| Fund balances | | | | |
| Nonspendable | – | – | – | 7,884 |
| Restricted for housing projects | 2,265,044 | 971,200 | 3,236,244 | 3,051,076 |
| Total fund balances | 2,265,044 | 971,200 | 3,236,244 | 3,058,960 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 3,458,320 | $ 986,457 | $ 4,444,777 | $ 4,261,792 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Reconciliation of the Balance Sheet to the
Statement of Net Position
Governmental Funds
December 31, 2025

| | | |
|---|---|---|
| Total fund balances – governmental funds | $ | 3,236,244 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. | | |
| Cost of capital assets | | 849,916 |
| Less accumulated depreciation/amortization | | (75,944) |
| Unavailable revenue in governmental funds is susceptible to full accrual on government-wide statements. | | 1,182,282 |
| Total net position – governmental activities | $ | 5,192,498 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | General | Housing Assistance | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Revenues | | | | |
| Property taxes | $ 660,198 | $ – | $ 660,198 | $ 653,328 |
| Intergovernmental | 6 | 4,558,739 | 4,558,745 | 4,362,814 |
| Charges for services | 32,430 | – | 32,430 | 29,123 |
| Investment earnings | 127,450 | 765 | 128,215 | 76,183 |
| Other revenues | – | 1,369 | 1,369 | – |
| Total revenues | 820,084 | 4,560,873 | 5,380,957 | 5,121,448 |
| Expenditures | | | | |
| Current | | | | |
| Public service | 419,358 | 4,474,315 | 4,893,673 | 4,620,609 |
| Excess of revenue over expenditures | 400,726 | 86,558 | 487,284 | 500,839 |
| Other financing sources (uses) | | | | |
| Sale of capital asset | – | – | – | 348,450 |
| Transfers out | (310,000) | – | (310,000) | (310,000) |
| Total other financing sources (uses) | (310,000) | – | (310,000) | 38,450 |
| Net change in fund balance | 90,726 | 86,558 | 177,284 | 539,289 |
| Fund balance | | | | |
| Beginning of year | 2,174,318 | 884,642 | 3,058,960 | 2,519,671 |
| End of year | $ 2,265,044 | $ 971,200 | $ 3,236,244 | $ 3,058,960 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended December 31, 2025

| | | |
|---|---|---|
| Net change in fund balances – total governmental funds | $ | 177,284 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. | | |
| Depreciation/amortization expense | | (18,986) |
| Revenues in the government-wide Statement of Activities that do not provide current financial resources are not reported as revenue in the governmental funds. | | 1,805 |
| Change in net position – governmental activities | $ | 160,103 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Property taxes | $ 678,588 | $ 660,198 | $ (18,390) | $ 653,328 |
| Intergovernmental | – | 6 | 6 | 6 |
| Charges for services | 51,900 | 32,430 | (19,470) | 29,123 |
| Investment earnings | 23,000 | 127,450 | 104,450 | 75,035 |
| Other revenues | 12,000 | – | (12,000) | – |
| Total revenues | 765,488 | 820,084 | 54,596 | 757,492 |
| Expenditures | | | | |
| Current | | | | |
| Public service | | | | |
| Personal services | 301,164 | 234,339 | (66,825) | 217,222 |
| Materials and supplies | 500 | 211 | (289) | 180 |
| Contractual services | | | | |
| Grant awards | 10,000 | – | (10,000) | – |
| Other | 81,640 | 184,808 | 103,168 | 124,966 |
| Total expenditures | 393,304 | 419,358 | 26,054 | 342,368 |
| Excess of revenue over expenditures | 372,184 | 400,726 | 28,542 | 415,124 |
| Other financing sources (uses) | | | | |
| Sale of capital asset | – | – | – | 348,450 |
| Transfers out | (372,184) | (310,000) | 62,184 | (310,000) |
| Total other financing sources (uses) | (372,184) | (310,000) | 62,184 | 38,450 |
| Net change in fund balance | $ – | 90,726 | $ 90,726 | 453,574 |
| Fund balance | | | | |
| Beginning of year | | 2,174,318 | | 1,720,744 |
| End of year | | $ 2,265,044 | | $ 2,174,318 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Housing Assistance Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances –
Budget and Actual
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | 2025 | | | 2024 |
|---|---|---|---|---|
| | Original and Final Budget | Actual | Over (Under) Final Budget | Actual |
| Revenues | | | | |
| Intergovernmental | $ 3,393,375 | $ 4,558,739 | $ 1,165,364 | $ 4,362,808 |
| Investment earnings | 10 | 765 | 755 | 1,148 |
| Other revenues | – | 1,369 | 1,369 | – |
| Total revenues | 3,393,385 | 4,560,873 | 1,167,488 | 4,363,956 |
| Expenditures | | | | |
| Current | | | | |
| Public service | | | | |
| Personal services | 222,175 | 212,335 | (9,840) | 205,487 |
| Materials and supplies | 100 | – | (100) | 129 |
| Contractual services | | | | |
| Housing assistance | 3,073,882 | 4,179,340 | 1,105,458 | 3,992,580 |
| Other | 87,271 | 82,640 | (4,631) | 80,045 |
| Total expenditures | 3,383,428 | 4,474,315 | 1,090,887 | 4,278,241 |
| Excess of revenue over expenditures | 9,957 | 86,558 | 76,601 | 85,715 |
| Other financing sources (uses) | | | | |
| Transfers out | (9,957) | – | 9,957 | – |
| Net change in fund balance | $ – | 86,558 | $ 86,558 | 85,715 |
| Fund balance | | | | |
| Beginning of year | | 884,642 | | 798,927 |
| End of year | | $ 971,200 | | $ 884,642 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Enterprise Funds
Proprietary Funds
Statement of Net Position
December 31, 2025
(With Comparative Totals for December 31, 2024)

| | Plymouth Towne Square | Vicksburg Crossing | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Assets | | | | |
| Current assets | | | | |
| Cash and investments | $ 1,853,269 | $ 2,431,019 | $ 4,284,288 | $ 3,877,379 |
| Receivables | | | | |
| Accounts | 13,158 | – | 13,158 | 8,014 |
| Accrued interest | 12,681 | 4,674 | 17,355 | 5,871 |
| Prepaid items | 29,373 | 29,550 | 58,923 | 50,795 |
| Total current assets | 1,908,481 | 2,465,243 | 4,373,724 | 3,942,059 |
| Capital assets | | | | |
| Land | 459,247 | 874,593 | 1,333,840 | 1,333,840 |
| Construction in progress | 155,450 | – | 155,450 | 35,934 |
| Buildings | 7,069,968 | 9,904,487 | 16,974,455 | 16,867,227 |
| Improvements other than buildings | 224,407 | 269,965 | 494,372 | 494,372 |
| Machinery and equipment | 616,157 | 755,719 | 1,371,876 | 1,371,876 |
| Machinery and equipment – lease | 12,361 | 6,669 | 19,030 | 19,139 |
| Total capital assets | 8,537,590 | 11,811,433 | 20,349,023 | 20,122,388 |
| Less accumulated depreciation/amortization | (5,393,092) | (6,593,358) | (11,986,450) | (11,695,421) |
| Net capital assets | 3,144,498 | 5,218,075 | 8,362,573 | 8,426,967 |
| Total assets | $ 5,052,979 | $ 7,683,318 | $ 12,736,297 | $ 12,369,026 |
| Liabilities | | | | |
| Current liabilities | | | | |
| Accounts payable | $ 9,825 | $ 10,925 | $ 20,750 | $ 50,591 |
| Contracts payable | 155,450 | – | 155,450 | – |
| Accrued salaries and benefits payable | 6,982 | 7,243 | 14,225 | 12,389 |
| Deposits payable | 77,218 | 75,250 | 152,468 | 149,727 |
| Due to other governments | 39,761 | 66,896 | 106,657 | 105,179 |
| Unearned revenue | 80 | – | 80 | 7,674 |
| Accrued interest payable | – | 44,100 | 44,100 | 50,163 |
| Revenue bonds and notes payable | – | 495,000 | 495,000 | 485,000 |
| Leases payable | 354 | 1,375 | 1,729 | 5,531 |
| Compensated absences payable | 4,771 | 5,918 | 10,689 | 10,350 |
| Total current liabilities | 294,441 | 706,707 | 1,001,148 | 876,604 |
| Noncurrent liabilities | | | | |
| Revenue bonds and notes payable (net of unamortized premium/discount) | – | 5,290,515 | 5,290,515 | 5,811,994 |
| Leases payable | – | 1,300 | 1,300 | 3,029 |
| Total noncurrent liabilities | – | 5,291,815 | 5,291,815 | 5,815,023 |
| Total liabilities | 294,441 | 5,998,522 | 6,292,963 | 6,691,627 |
| Net position | | | | |
| Net investment in capital assets | 2,988,694 | (570,115) | 2,418,579 | 2,121,413 |
| Restricted for debt service | 261,003 | 7,275 | 268,278 | 866,393 |
| Unrestricted | 1,508,841 | 2,247,636 | 3,756,477 | 2,689,593 |
| Total net position | 4,758,538 | 1,684,796 | 6,443,334 | 5,677,399 |
| Total liabilities and net position | $ 5,052,979 | $ 7,683,318 | $ 12,736,297 | $ 12,369,026 |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Enterprise Funds
Proprietary Funds
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Plymouth Towne Square | Vicksburg Crossing | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Operating revenues | | | | |
| Rental revenue | $ 856,810 | $ 1,392,146 | $ 2,248,956 | $ 2,217,157 |
| Other | 1,580 | 5,931 | 7,511 | 7,799 |
| Total operating revenues | 858,390 | 1,398,077 | 2,256,467 | 2,224,956 |
| Operating expenses | | | | |
| Personal services | 158,299 | 161,324 | 319,623 | 308,981 |
| Materials and supplies | 20,194 | 13,113 | 33,307 | 36,081 |
| Contractual services | 802,882 | 627,999 | 1,430,881 | 986,585 |
| Depreciation/amortization | 212,930 | 358,327 | 571,257 | 576,830 |
| Total operating expenses | 1,194,305 | 1,160,763 | 2,355,068 | 1,908,477 |
| Operating income (loss) | (335,915) | 237,314 | (98,601) | 316,479 |
| Nonoperating revenues (expenses) | | | | |
| Investment earnings | 83,533 | 84,839 | 168,372 | 86,454 |
| Gain (loss) on disposal of capital assets | (76) | – | (76) | (13,391) |
| Interest expense and fiscal charges | (664) | (81,282) | (81,946) | (96,449) |
| Total nonoperating revenues (expenses) | 82,793 | 3,557 | 86,350 | (23,386) |
| Income (loss) before contributions and transfers | (253,122) | 240,871 | (12,251) | 293,093 |
| Capital contributions | 468,186 | – | 468,186 | – |
| Transfers in | 260,000 | 50,000 | 310,000 | 310,000 |
| Changes in net position | 475,064 | 290,871 | 765,935 | 603,093 |
| Net position | | | | |
| Beginning of year | 4,283,474 | 1,393,925 | 5,677,399 | 5,074,306 |
| End of year | $ 4,758,538 | $ 1,684,796 | $ 6,443,334 | $ 5,677,399 |

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HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Enterprise Funds
Proprietary Funds
Statement of Cash Flows
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

| | Plymouth Towne Square | Vicksburg Crossing | Totals 2025 | Totals 2024 |
|---|---|---|---|---|
| Cash flows from operating activities | | | | |
| Receipts from customers or users | $ 848,633 | $ 1,390,326 | $ 2,238,959 | $ 2,225,181 |
| Payments to suppliers | (838,432) | (662,247) | (1,500,679) | (1,008,511) |
| Payments to employees | (156,417) | (161,031) | (317,448) | (313,719) |
| Other operating revenue | 1,580 | 5,931 | 7,511 | 7,799 |
| Net cash flows from operating activities | (144,636) | 572,979 | 428,343 | 910,750 |
| Cash flows from noncapital financing activities | | | | |
| Transfers in from other funds | 260,000 | 50,000 | 310,000 | 310,000 |
| Cash flows from capital and related financing activities | | | | |
| Acquisition and construction of capital assets | (351,489) | – | (351,489) | (128,654) |
| Contributions | 468,186 | – | 468,186 | – |
| Principal paid on capital debt | (4,199) | (486,332) | (490,531) | (475,303) |
| Interest and fiscal charges paid on capital debt | (664) | (113,824) | (114,488) | (128,803) |
| Net cash flows from capital and related financing activities | 111,834 | (600,156) | (488,322) | (732,760) |
| Cash flows from investing activities | | | | |
| Investment earnings and changes in fair value in investments | 76,011 | 80,877 | 156,888 | 98,229 |
| Net change in cash and cash equivalents | 303,209 | 103,700 | 406,909 | 586,219 |
| Cash and cash equivalents | | | | |
| Beginning of year | 1,550,060 | 2,327,319 | 3,877,379 | 3,291,160 |
| End of year | $ 1,853,269 | $ 2,431,019 | $ 4,284,288 | $ 3,877,379 |
| Reconciliation of operating income (loss) to net cash flows from operating activities | | | | |
| Operating income (loss) | $ (335,915) | $ 237,314 | $ (98,601) | $ 316,479 |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities | | | | |
| Depreciation/amortization | 212,930 | 358,327 | 571,257 | 576,830 |
| Changes in assets and liabilities | | | | |
| Accounts receivable | (7,722) | 2,578 | (5,144) | 3,996 |
| Prepaid items | (2,264) | (5,864) | (8,128) | (7,252) |
| Accounts payable | (13,451) | (16,390) | (29,841) | 19,591 |
| Accrued salaries payable | 1,015 | 821 | 1,836 | (6,148) |
| Deposits payable | 2,206 | 535 | 2,741 | 3,536 |
| Due to other governments | 359 | 1,119 | 1,478 | 1,816 |
| Unearned revenue | (2,661) | (4,933) | (7,594) | 492 |
| Compensated absences payable | 867 | (528) | 339 | 1,410 |
| Total adjustments | 191,279 | 335,665 | 526,944 | 594,271 |
| Net cash flows from operating activities | $ (144,636) | $ 572,979 | $ 428,343 | $ 910,750 |
| Noncash investing, capital and financing activities | | | | |
| Amortization of premium/discount on capital debt | $ – | $ 26,479 | $ 26,479 | $ 26,479 |
| Net book value on disposal of capital assets | (76) | – | (76) | (13,391) |
| Change in capital assets in contracts payable | 155,450 | – | 155,450 | – |

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Balance Sheet – Housing Choice Vouchers
December 31, 2025

| | | | |
|---|---|---|---|
| Assets | | | |
| Current assets | | | |
| 111 | Cash – unrestricted | $ | 856,433 |
| 113 | Cash – other restricted | | 3,426 |
| 122 | Accounts receivable – HUD projects | | 72,467 |
| 125 | Accounts receivable – miscellaneous | | 779 |
| 128 | Fraud recovery | | 7,373 |
| 190 | Total assets | $ | 940,478 |
| | Liabilities and Net Position | | |
| Liabilities | | | |
| Current liabilities | | | |
| 312 | Accounts payable <= 90 days | $ | 330 |
| 321 | Accrued wage/payroll taxes payable | | 6,918 |
| 332 | Accounts payable - PHA projects | | 636 |
| 300 | Total liabilities | | 7,884 |
| Net position | | | |
| 511.4 | Restricted net position | | 3,426 |
| 512.4 | Unrestricted net position | | 929,168 |
| 513 | Total net position | | 932,594 |
| 600 | Total liabilities and net position | $ | 940,478 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Income Statement – Housing Choice Vouchers
December 31, 2025

| | | |
|---|---|---|
| Revenue | | |
| 70600 | HUD PHA operating grants | $ 2,966,618 |
| 71100 | Investment income – unrestricted | 765 |
| 71400 | Fraud recovery | 6,088 |
| 71500 | Other revenue | 1,258,655 |
| 70000 | Total revenue | 4,232,126 |
| Operating expenses | | |
| Administrative expenses | | |
| 91100 | Administrative salaries | 161,594 |
| 91200 | Auditing fees | 13,509 |
| 91500 | Employee benefit contributions – administrative | 50,741 |
| 91600 | Office expenses | 22,835 |
| 91700 | Legal expense | 1,927 |
| 91900 | Other | 13,580 |
| 91000 | Total operating administrative expenses | 264,186 |
| Insurance premiums | | |
| 96140 | All other insurance | 3,840 |
| General expenses | | |
| 96200 | Other general expenses | 54,299 |
| 96900 | Total operating expenses | 322,325 |
| Excess of operating revenue over operating expenses | | 3,909,801 |
| Other expenses | | |
| 97300 | Housing assistance payments | 2,705,584 |
| 97350 | HAP portability–in | 1,162,633 |
| 90000 | Total expenses | 4,190,542 |
| Excess of total revenue over total expenses | | 41,584 |
| Net position – beginning | | 891,010 |
| Net position – ending | | $ 932,594 |
| Memo account information | | |
| 11170 | Administrative fee equity | $ 929,168 |
| 11180 | Housing assistance payments equity | 3,426 |
| | Total net position | $ 932,594 |
| 11190 | Unit months available | 2,880 |
| 11210 | Number of unit months leased | 2,686 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Balance Sheet – Mainstream Vouchers
December 31, 2025

| | | |
|---|---|---|
| Assets | | |
| Current assets | | |
| 113 | Cash – other restricted | $ 45,979 |
| Net position | | |
| 511.1 | Restricted net position | $ 45,979 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Income Statement – Mainstream Choice Vouchers
December 31, 2025

| | | |
|---|---|---|
| Revenue | | |
| 70600 | HUD PHA operating grants | $ 329,752 |
| Operating expenses | | |
| Administrative expenses | | |
| 91600 | Office expenses | 26,949 |
| Excess of operating revenue over operating expenses | | 302,803 |
| Other expenses | | |
| 97300 | Housing assistance payments | 256,824 |
| 90000 | Total expenses | 283,773 |
| Excess of total revenue over total expenses | | 45,979 |
| Net position – beginning | | – |
| Net position – ending | | $ 45,979 |
| Memo account information | | |
| 11190 | Unit months available | 300 |
| 11210 | Number of unit months leased | 255 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Balance Sheet – State/Local
December 31, 2025

| | | | |
|---|---|---|---|
| Assets | | | |
| Current assets | | | |
| 111 | Cash – unrestricted | $ | 2,272,076 |
| 124 | Accounts receivable – other government | | 3,879 |
| 129 | Accrued interest receivable | | 32,365 |
| 150 | Total current assets | | 2,308,320 |
| Noncurrent assets | | | |
| 162 | Buildings | | 849,916 |
| 166 | Accumulated depreciation | | (75,944) |
| 171 | Notes, loans, and mortgages receivable – noncurrent | | 1,150,000 |
| 180 | Total noncurrent assets | | 1,923,972 |
| 190 | Total assets | $ | 4,232,292 |
| Liabilities | | | |
| Current liabilities | | | |
| 312 | Accounts payable <= 90 days | $ | 4,537 |
| 321 | Accrued wage/payroll taxes payable | | 10,130 |
| 345 | Other current liabilities | | 3,700 |
| 310 | Total current liabilities | | 18,367 |
| Net position | | | |
| 508.4 | Net investment in capital assets | | 773,972 |
| 512.4 | Unrestricted net position | | 3,439,953 |
| 513 | Total net position | | 4,213,925 |
| 600 | Total liabilities and net position | $ | 4,232,292 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Income Statement – State/Local
December 31, 2025

| | | |
|---|---|---|
| Revenue | | |
| 71100 | Investment income – unrestricted | $ 127,450 |
| 71500 | Other revenue | 693,434 |
| | Total revenue | 820,884 |
| Operating expenses | | |
| Administrative expenses | | |
| 91100 | Administrative salaries | 176,670 |
| 91200 | Auditing fees | 5,071 |
| 91500 | Employee benefit contributions – administrative | 57,669 |
| 91600 | Office expenses | 44,400 |
| 91700 | Legal expense | 1,494 |
| 91800 | Travel | 30 |
| 91900 | Other | 17,481 |
| 91000 | Total administrative expenses | 302,815 |
| Ordinary maintenance and operations | | |
| 94300 | Contracts | 7,670 |
| Insurance premiums | | |
| 96140 | All other insurance | 3,264 |
| General expenses | | |
| 96200 | Other general expenses | 103,988 |
| 96300 | Payments in lieu of taxes | 1,621 |
| 96000 | Total other general expenses | 105,609 |
| | Total operating expenses | 419,358 |
| Excess of operating revenue over operating expenses | | 401,526 |
| Other expenses | | |
| 97400 | Depreciation | 18,986 |
| 90000 | Total expenses | 438,344 |
| Other financing uses | | |
| 10020 | Transfers out | (310,000) |
| | Excess of total revenue over total expenses and other financing uses | 72,540 |
| Net position – beginning | | 4,141,385 |
| Net position – ending | | $ 4,213,925 |

The notes to financial data schedules are an integral part of this statement.

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HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Balance Sheet – Business Activities
December 31, 2025

| | | |
|---|---|---|
| Assets | | |
| Current assets | | |
| 111 | Cash – unrestricted | $ 634,914 |
| 114 | Cash – tenant security deposit | 153,678 |
| 131 | Investments – unrestricted | 2,730,689 |
| 132 | Investments – restricted | 268,278 |
| 135 | Investments – restricted for payment of current liabilities | 496,729 |
| 125 | Accounts receivable – miscellaneous | 859 |
| 126 | Accounts receivable – tenants | 12,299 |
| 129 | Accrued interest receivable | 17,355 |
| 142 | Prepaid expenses and other assets | 58,923 |
| 150 | Total current assets | 4,373,724 |
| Noncurrent assets | | |
| 161 | Land | 1,333,840 |
| 162 | Buildings | 17,468,827 |
| 163 | Furniture, equipment and machinery – dwellings | 1,341,440 |
| 164 | Furniture, equipment and machinery – administration | 30,436 |
| 165 | Lease asset | 19,030 |
| 166 | Accumulated depreciation | (11,986,450) |
| 167 | Construction in progress | 155,450 |
| 180 | Total noncurrent assets | 8,362,573 |
| 190 | Total assets | $ 12,736,297 |
| Liabilities | | |
| Current liabilities | | |
| 312 | Accounts payable <= 90 days | $ 176,200 |
| 321 | Accrued wage/payroll taxes payable | 14,225 |
| 322 | Accrued compensated absences – current portion | 10,689 |
| 325 | Accrued interest payable | 44,100 |
| 333 | Accounts payable – other government | 106,657 |
| 341 | Tenant security deposit | 152,468 |
| 342 | Unearned revenue | 80 |
| 343 | Current portion of long-term debt – capital projects and mortgage revenue bonds | 496,729 |
| 310 | Total current liabilities | 1,001,148 |
| Non–current liabilities | | |
| 351 | Long-term debt, net of current – capital projects and mortgage revenue bonds | 5,291,815 |
| 300 | Total liabilities | 6,292,963 |
| Net position | | |
| 508.4 | Net investment in capital assets | 2,418,579 |
| 511.4 | Restricted net position | 268,278 |
| 512.4 | Unrestricted net position | 3,756,477 |
| 513 | Total net position | 6,443,334 |
| 600 | Total liabilities and net position | $ 12,736,297 |

The notes to financial data schedules are an integral part of this statement.

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Income Statement – Business Activities
December 31, 2025

| | | |
|---|---|---|
| Revenue | | |
| 70300 | Net tenant rental revenue | $ 2,138,378 |
| 70400 | Other revenue | 110,578 |
| 70500 | Total tenant revenue | 2,248,956 |
| 71100 | Investment income – unrestricted | 154,522 |
| 71500 | Other revenue | 475,697 |
| 71600 | Gain (loss) on sale of asset | (76) |
| 72000 | Investment income – restricted | 13,850 |
| | Total revenue | 2,892,949 |
| Operating expenses | | |
| Administrative expenses | | |
| 91100 | Administrative salaries | 146,396 |
| 91200 | Auditing fees | 2,616 |
| 91300 | Management fee | 125,844 |
| 91400 | Advertising and marketing | 1,500 |
| 91500 | Employee benefit contributions – administrative | 52,027 |
| 91600 | Office expense | 33,321 |
| 91000 | Total administrative expenses | 361,704 |
| Tenant services | | |
| 92400 | Other | 16,694 |
| Utilities | | |
| 93100 | Water | 52,359 |
| 93200 | Electricity | 44,977 |
| 93300 | Gas | 63,266 |
| 93000 | Total utilities expenses | 160,602 |
| Ordinary maintenance and operations | | |
| 94100 | Labor | 121,200 |
| 94200 | Materials and other | 19,696 |
| 94300 | Contracts | 907,493 |
| 94000 | Total maintenance expenses | 1,048,389 |
| Protective services | | |
| 96110 | Property insurance | 89,763 |
| General expenses | | |
| 96300 | Payments in lieu of taxes | 106,659 |
| Interest expense | | |
| 96710 | Interest on mortgage (or bonds) payable | 108,425 |
| 96730 | Amortization of bond issue costs | (26,479) |
| 96700 | Total interest expense and amortization cost | 81,946 |
| 96900 | Total operating expenses | 1,865,757 |
| | Excess of operating revenue over operating expenses | 1,027,192 |



(continued)

HOUSING AND REDEVELOPMENT AUTHORITY
OF PLYMOUTH, MINNESOTA

Financial Data Schedule
Income Statement – Business Activities (continued)
December 31, 2025

| | | |
|---|---|---|
| Other expenses | | |
| 97400 Depreciation | | 571,257 |
| Other financing sources | | |
| 10100 Transfers in | | 310,000 |
| Excess of total revenue and other financing sources over total expenses | | 765,935 |
| Net position – beginning | | 5,677,399 |
| Net position – ending | $ | 6,443,334 |
| Memo account information | | |
| 11020 Required annual debt principal payments | $ | 490,531 |
| 11190 Unit months available | | 2,328 |
| 11210 Number of unit months leased | | 2,292 |

The notes to financial data schedules are an integral part of this statement.

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## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial data schedules are presented on a full accrual basis of accounting. The information in these schedules is presented in accordance with the U.S. Department of Housing and Urban Development (HUD), Office of Public and Indian Housing, Real Estate Assessment Center, and the Financial Assessment Subsystem-Public Housing (FASS-PH). Therefore, some of the amounts presented in these schedules may differ from the amounts presented in, or used in the preparation of, the City's basic financial statements.

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**STATISTICAL SECTION**

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# STATISTICAL SECTION (UNAUDITED)

This part of the City of Plymouth, Minnesota's (the City) Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

## Contents

### Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being has changed over time.

### Revenue Capacity

These schedules contain information to help the reader assess the City's most significant revenue source, including property tax revenue.

### Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment in which the City's financial activities take place.

### Operating Indicators

These schedules contain service and infrastructure data to help the reader understand how the information in the City's ACFR relates to the services the City provides, and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the ACFR for the relevant year.

CITY OF PLYMOUTH

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| Governmental activities | | | | |
| Net investment in capital assets | $ 223,538 | $ 224,669 | $ 234,395 | $ 232,592 |
| Restricted | 25,313 | 23,182 | 25,663 | 30,035 |
| Unrestricted | 59,654 | 64,680 | 67,360 | 72,592 |
| Total governmental activities net position | $ 308,505 | $ 312,531 | $ 327,418 | $ 335,219 |
| Business-type activities | | | | |
| Net investment in capital assets | $ 121,172 | $ 130,912 | $ 137,396 | $ 144,608 |
| Restricted | 19,850 | 22,209 | 20,626 | 21,911 |
| Unrestricted | 8,249 | 8,173 | 10,261 | 9,834 |
| Total business-type activities net position | $ 149,271 | $ 161,294 | $ 168,283 | $ 176,353 |
| Primary government | | | | |
| Net investment in capital assets | $ 344,710 | $ 355,581 | $ 371,791 | $ 377,200 |
| Restricted | 45,163 | 45,391 | 46,289 | 51,946 |
| Unrestricted | 67,903 | 72,853 | 77,621 | 82,426 |
| Total primary government net position | $ 457,776 | $ 473,825 | $ 495,701 | $ 511,572 |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 243,569 | $ 263,556 | $ 271,492 | $ 279,083 | $ 308,948 | $ 337,205 |
| 32,914 | 24,222 | 37,866 | 46,547 | 41,344 | 36,598 |
| 73,753 | 82,337 | 68,897 | 64,273 | 64,254 | 70,256 |
| $ 350,236 | $ 370,115 | $ 378,255 | $ 389,903 | $ 414,546 | $ 444,059 |
| $ 153,569 | $ 152,951 | $ 156,847 | $ 163,432 | $ 164,408 | $ 181,463 |
| 27,497 | 30,023 | 30,471 | 31,241 | 34,630 | 37,431 |
| 8,251 | 9,017 | 9,250 | 12,338 | 11,821 | 13,157 |
| $ 189,317 | $ 191,991 | $ 196,568 | $ 207,011 | $ 210,859 | $ 232,051 |
| $ 397,138 | $ 416,507 | $ 428,339 | $ 442,515 | $ 473,356 | $ 518,668 |
| 60,411 | 54,245 | 68,337 | 77,788 | 75,974 | 74,029 |
| 82,004 | 91,354 | 78,147 | 76,611 | 76,075 | 83,413 |
| $ 539,553 | $ 562,106 | $ 574,823 | $ 596,914 | $ 625,405 | $ 676,110 |

CITY OF PLYMOUTH

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| Expenses | | | | |
| Governmental activities | | | | |
| General government | $ 7,742 | $ 6,596 | $ 6,916 | $ 7,056 |
| Economic development | 724 | 2,178 | 882 | 1,783 |
| Parks and recreation | 9,216 | 9,206 | 9,630 | 10,153 |
| Public safety | 22,203 | 19,476 | 19,495 | 21,211 |
| Public service | 4,669 | 5,147 | 5,431 | 5,644 |
| Public works | 12,253 | 16,642 | 15,345 | 30,504 |
| Interest | 301 | 272 | 234 | 198 |
| Total governmental activities expenses | 57,108 | 59,517 | 57,933 | 76,549 |
| Business-type activities | | | | |
| Water sewer utility | 16,869 | 15,622 | 16,217 | 17,889 |
| Ice center | 1,906 | 1,901 | 1,974 | 2,055 |
| Water resources | 2,660 | 2,303 | 2,661 | 2,537 |
| Solid waste management | 1,082 | 1,087 | 1,089 | 1,222 |
| Field house | 292 | 287 | 312 | 390 |
| Total business-type activities | 22,809 | 21,200 | 22,253 | 24,093 |
| Total primary government expenses | $ 79,917 | $ 80,717 | $ 80,186 | $ 100,642 |
| Program revenues | | | | |
| Governmental activities | | | | |
| Charges for services | | | | |
| General government | $ 1,470 | $ 1,443 | $ 1,564 | $ 1,591 |
| Economic development | – | – | – | 5 |
| Parks and recreation | 1,989 | 1,534 | 2,081 | 1,817 |
| Public safety | 4,434 | 4,211 | 4,428 | 4,848 |
| Public service | 1,019 | 1,055 | 1,155 | 1,193 |
| Public works | 2,701 | 1,171 | 1,553 | 1,918 |
| Operating grants and contributions | 9,434 | 10,241 | 10,795 | 25,239 |
| Capital grants and contributions | 14,970 | 9,268 | 10,240 | 6,427 |
| Total governmental activities program revenues | 36,017 | 28,923 | 31,816 | 43,038 |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 7,632 | $ 6,990 | $ 8,020 | $ 9,324 | $ 10,604 | $ 8,472 |
| 1,688 | 3,858 | 220 | 799 | 3,090 | 1,193 |
| 10,188 | 10,966 | 14,433 | 15,807 | 16,944 | 18,463 |
| 22,039 | 26,211 | 27,662 | 27,912 | 27,846 | 30,690 |
| 5,021 | 5,319 | 5,620 | 6,107 | 6,102 | 7,189 |
| 17,782 | 17,235 | 17,585 | 17,926 | 18,276 | 19,905 |
| 509 | 1,294 | 1,277 | 1,276 | 1,236 | 1,217 |
| 64,859 | 71,873 | 74,817 | 79,151 | 84,098 | 87,129 |
| 18,834 | 19,342 | 20,415 | 22,654 | 20,973 | 22,285 |
| 1,878 | 2,139 | 2,700 | 2,791 | 2,885 | 3,084 |
| 2,702 | 3,076 | 3,382 | 3,566 | 3,993 | 4,649 |
| 1,280 | 1,411 | 1,511 | 1,674 | 2,652 | 3,374 |
| 360 | 420 | 407 | 480 | 487 | 477 |
| 25,054 | 26,388 | 28,415 | 31,165 | 30,990 | 33,869 |
| $ 89,913 | $ 98,261 | $ 103,232 | $ 110,316 | $ 115,088 | $ 120,998 |
| $ 1,517 | $ 1,674 | $ 1,711 | $ 1,822 | $ 1,923 | $ 1,785 |
| 27 | 36 | 21 | 7 | 8 | 44 |
| 779 | 1,543 | 2,391 | 3,225 | 3,248 | 3,913 |
| 3,830 | 4,213 | 4,201 | 6,125 | 6,116 | 5,545 |
| 305 | 195 | 279 | 384 | 423 | 402 |
| 1,802 | 1,937 | 1,716 | 1,108 | 1,319 | 936 |
| 12,610 | 12,849 | 13,382 | 14,967 | 13,192 | 12,913 |
| 9,205 | 18,059 | 10,337 | 9,344 | 19,329 | 26,834 |
| 30,075 | 40,506 | 34,038 | 36,982 | 45,558 | 52,372 |



(continued)

CITY OF PLYMOUTH

Changes in Net Position
Last Ten Fiscal Years (continued)
(accrual basis of accounting)
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| Program revenues (continued) | | | | |
| Business-type activities | | | | |
| Charges for services | | | | |
| Water sewer utility | $ 15,314 | $ 17,019 | $ 17,915 | $ 17,914 |
| Ice center | 1,608 | 1,537 | 1,648 | 1,801 |
| Water resources | 3,045 | 3,251 | 3,505 | 4,089 |
| Solid waste management | 596 | 764 | 757 | 845 |
| Field house | 376 | 389 | 419 | 400 |
| Operating grants and contributions | 629 | 262 | 255 | 197 |
| Capital grants and contributions | 6,200 | 5,208 | 5,467 | 2,905 |
| Total business-type activities program revenues | 27,768 | 28,430 | 29,966 | 28,151 |
| Total primary government program revenues | $ 63,785 | $ 57,353 | $ 61,782 | $ 71,189 |
| Net (expense) revenue | | | | |
| Governmental activities | $ (21,091) | $ (30,594) | $ (26,117) | $ (33,511) |
| Business-type activities | 4,959 | 7,230 | 7,713 | 4,058 |
| Total primary government net expense | $ (16,132) | $ (23,364) | $ (18,404) | $ (29,453) |
| General revenues and other changes in net position | | | | |
| Governmental activities | | | | |
| Property taxes | $ 32,191 | $ 33,824 | $ 35,375 | $ 36,925 |
| Other taxes | – | – | – | – |
| Franchise taxes | 2,164 | 2,211 | 2,297 | 2,401 |
| Unrestricted grants and contributions | – | – | – | – |
| Investment earnings (charges) | 1,116 | 1,472 | 1,889 | 4,384 |
| Gain on sale of capital assets | 39 | 111 | 122 | 95 |
| Other | 993 | 1,197 | 868 | 299 |
| Transfers | (534) | (4,195) | 1,379 | (2,792) |
| Total governmental activities | 35,969 | 34,620 | 41,930 | 41,312 |
| Business-type activities | | | | |
| Investment earnings (charges) | 616 | 598 | 655 | 1,220 |
| Unrestricted grants and contributions | – | – | – | – |
| Transfers | 534 | 4,195 | (1,379) | 2,792 |
| Total business-type activities | 1,150 | 4,793 | (724) | 4,012 |
| Total primary government | $ 37,119 | $ 39,413 | $ 41,206 | $ 45,324 |
| Change in net position | | | | |
| Governmental activities | $ 14,878 | $ 4,026 | $ 15,813 | $ 7,801 |
| Business-type activities | 6,109 | 12,023 | 6,989 | 8,070 |
| Total primary government | $ 20,987 | $ 16,049 | $ 22,802 | $ 15,871 |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| | | | | | |
| $ 18,706 | $ 20,952 | $ 20,849 | $ 23,293 | $ 22,492 | $ 23,932 |
| 1,294 | 1,855 | 2,237 | 2,330 | 2,410 | 2,538 |
| 4,093 | 4,279 | 4,759 | 4,922 | 5,117 | 5,345 |
| 950 | 1,090 | 1,215 | 1,353 | 2,532 | 3,674 |
| 209 | 311 | 360 | 375 | 393 | 419 |
| 200 | 187 | 348 | 256 | 659 | 3,316 |
| 8,140 | 4,655 | 3,660 | 1,388 | 1,446 | 10,096 |
| 33,592 | 33,329 | 33,428 | 33,917 | 35,049 | 49,320 |
| $ 63,667 | $ 73,835 | $ 67,466 | $ 70,899 | $ 80,607 | $ 101,692 |
| | | | | | |
| $ (34,784) | $ (31,367) | $ (40,779) | $ (42,169) | $ (38,540) | $ (34,757) |
| 8,538 | 6,941 | 5,013 | 2,752 | 4,059 | 15,451 |
| $ (26,246) | $ (24,426) | $ (35,766) | $ (39,417) | $ (34,481) | $ (19,306) |
| | | | | | |
| $ 40,056 | $ 43,834 | $ 45,664 | $ 47,757 | $ 51,407 | $ 52,797 |
| 52 | 434 | 612 | 669 | 607 | 1,954 |
| 2,537 | 2,598 | 2,712 | 2,804 | 3,780 | 4,092 |
| 5,515 | – | 7,021 | – | – | – |
| 4,058 | (550) | (6,257) | 6,561 | 5,362 | 7,346 |
| 195 | 176 | 100 | 288 | 174 | 431 |
| 234 | 298 | 239 | 1,474 | 1,905 | 1,002 |
| (2,846) | 4,456 | (1,172) | (5,736) | 1,935 | (3,352) |
| 49,801 | 51,246 | 48,919 | 53,817 | 65,170 | 64,270 |
| | | | | | |
| 1,153 | 189 | (1,608) | 1,955 | 1,724 | 2,389 |
| 427 | – | – | – | – | – |
| 2,846 | (4,456) | 1,172 | 5,736 | (1,935) | 3,352 |
| 4,426 | (4,267) | (436) | 7,691 | (211) | 5,741 |
| $ 54,227 | $ 46,979 | $ 48,483 | $ 61,508 | $ 64,959 | $ 70,011 |
| | | | | | |
| $ 15,017 | $ 19,879 | $ 8,140 | $ 11,648 | $ 26,630 | $ 29,513 |
| 12,964 | 2,674 | 4,577 | 10,443 | 3,848 | 21,192 |
| $ 27,981 | $ 22,553 | $ 12,717 | $ 22,091 | $ 30,478 | $ 50,705 |

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CITY OF PLYMOUTH

Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

| Fiscal Year | Property Taxes | Other Taxes | Franchise Taxes | Total Taxes |
|---|---|---|---|---|
| 2016 | $ 32,191 | $ – | $ 2,164 | $ 34,355 |
| 2017 | 33,824 | – | 2,211 | 36,035 |
| 2018 | 35,375 | – | 2,297 | 37,672 |
| 2019 | 36,925 | – | 2,401 | 39,326 |
| 2020 | 40,056 | 52 | 2,537 | 42,645 |
| 2021 | 43,834 | 434 | 2,598 | 46,866 |
| 2022 | 45,664 | 612 | 2,712 | 48,988 |
| 2023 | 47,757 | 669 | 2,804 | 51,230 |
| 2024 | 51,407 | 607 | 3,780 | 55,794 |
| 2025 | 52,797 | 1,954 | 4,092 | 58,843 |

CITY OF PLYMOUTH

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| General Fund | | | | |
| Nonspendable | $ 81 | $ 69 | $ 97 | $ 471 |
| Restricted | – | – | – | – |
| Assigned | 160 | 57 | 80 | 133 |
| Unassigned | 14,836 | 15,710 | 16,509 | 16,812 |
| Total General Fund | $ 15,077 | $ 15,836 | $ 16,686 | $ 17,416 |
| All other governmental funds | | | | |
| Nonspendable | $ 53 | $ 54 | $ 48 | $ 60 |
| Restricted | 20,422 | 17,822 | 20,048 | 24,036 |
| Assigned | 34,509 | 39,427 | 40,283 | 39,180 |
| Unassigned | – | – | – | (10,226) |
| Total all other governmental funds | $ 54,984 | $ 57,303 | $ 60,379 | $ 53,050 |
| Total all funds | $ 70,061 | $ 73,139 | $ 77,065 | $ 70,466 |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 149 | $ 146 | $ 74 | $ 129 | $ 76 | $ 48 |
| – | – | – | 2,303 | 2,073 | 1,724 |
| 58 | 13 | 1 | 2 | 32 | 542 |
| 17,757 | 18,623 | 19,965 | 21,450 | 22,190 | 24,181 |
| $ 17,964 | $ 18,782 | $ 20,040 | $ 23,884 | $ 24,371 | $ 26,495 |
| $ 59 | $ 60 | $ 74 | $ 74 | $ 73 | $ 62 |
| 60,937 | 40,122 | 36,565 | 41,398 | 36,535 | 32,803 |
| 42,540 | 45,054 | 35,486 | 29,171 | 25,297 | 25,155 |
| – | – | (1,265) | (1,282) | (417) | (1,640) |
| $ 103,536 | $ 85,236 | $ 70,860 | $ 69,361 | $ 61,488 | $ 56,380 |
| $ 121,500 | $ 104,018 | $ 90,900 | $ 93,245 | $ 85,859 | $ 82,875 |

CITY OF PLYMOUTH

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| Revenues | | | | |
| Property taxes | $ 32,100 | $ 33,974 | $ 35,359 | $ 36,925 |
| Special assessments | 20 | 32 | 28 | 23 |
| Licenses and permits | 4,643 | 4982 | 4,583 | 5,096 |
| Other taxes | – | – | – | – |
| Intergovernmental | 15,138 | 11,772 | 10,789 | 12,492 |
| Charges for services | 6,212 | 5,263 | 5,801 | 6,162 |
| Franchise taxes | 2,164 | 2,211 | 2,297 | 2,401 |
| Fines and forfeitures | 444 | 539 | 520 | 539 |
| Contributions | 2,157 | 2,365 | 2,603 | 1,887 |
| Investment earnings (charges) | 853 | 997 | 1,290 | 2,955 |
| Loan repayments | 8 | 8 | 8 | 9 |
| Other | 946 | 1,181 | 831 | 262 |
| Total revenues | 64,685 | 63,324 | 64,109 | 68,751 |
| Expenditures | | | | |
| Current | | | | |
| General government | 7,348 | 6,391 | 6,704 | 6,811 |
| Economic development | 694 | 2,161 | 903 | 1,779 |
| Parks and recreation | 7,708 | 7,737 | 8,234 | 8,515 |
| Public safety | 17,801 | 18,942 | 20,096 | 21,353 |
| Public services | 4,545 | 5,016 | 5,318 | 5,550 |
| Public works | 4,864 | 8,309 | 6,057 | 20,780 |
| Interest on interfund advances | 64 | 54 | 44 | 33 |
| Debt service | | | | |
| Principal retirement | 995 | 2,595 | 1,000 | 1,050 |
| Interest and fiscal charges | 408 | 348 | 288 | 253 |
| Bond issuance costs | – | – | – | – |
| Capital outlay | 35,874 | 12,020 | 16,631 | 13,155 |
| Total expenditures | 80,301 | 63,573 | 65,275 | 79,279 |
| Excess (deficiency) of revenues over expenditures | (15,616) | (249) | (1,166) | (10,528) |
| Other financing sources (uses) | | | | |
| Transfers in | 27,623 | 25,585 | 17,801 | 15,311 |
| Transfers out | (24,577) | (22,258) | (12,709) | (11,382) |
| Bonds issued | – | – | – | – |
| Premium (discount) on debt | – | – | – | – |
| Payment on refunded bonds | – | – | – | – |
| Total other financing sources (uses) | 3,046 | 3,327 | 5,092 | 3,929 |
| Net change in fund balances | $ (12,570) | $ 3,078 | $ 3,926 | $ (6,599) |
| Debt service as a percentage of noncapital expenditures | 3.2% | 5.8% | 2.7% | 2.0% |

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 39,976 | $ 43,856 | $ 45,620 | $ 47,680 | $ 51,446 | $ 52,786 |
| 46 | 11 | 17 | 46 | 11 | 17 |
| 4,105 | 4,096 | 4,044 | 6,021 | 6,228 | 5,938 |
| 34 | 289 | 408 | 669 | 607 | 1,954 |
| 30,772 | 19,476 | 22,264 | 18,113 | 24,230 | 33,058 |
| 4,267 | 5,214 | 5,989 | 6,311 | 6,454 | 6,334 |
| 2,537 | 2,598 | 2,712 | 2,804 | 3,780 | 4,092 |
| 322 | 349 | 315 | 357 | 354 | 351 |
| 1,433 | 1,614 | 4,598 | 2,008 | 267 | 2,927 |
| 2,669 | (367) | (4,060) | 4,522 | 3,390 | 4,600 |
| 12 | 15 | 16 | 252 | 17 | 14 |
| 66 | 253 | 210 | 1,460 | 1,798 | 1,007 |
| 86,239 | 77,404 | 82,133 | 90,243 | 98,582 | 113,078 |
| | | | | | |
| 7,306 | 6,810 | 7,250 | 8,403 | 9,902 | 8,679 |
| 1,707 | 3,887 | 724 | 784 | 3,098 | 1,222 |
| 8,434 | 9,214 | 10,303 | 11,546 | 13,239 | 15,062 |
| 22,227 | 23,128 | 24,280 | 24,880 | 26,698 | 28,592 |
| 4,917 | 5,234 | 5,446 | 6,020 | 5,933 | 7,160 |
| 7,641 | 5,969 | 6,548 | 6,699 | 7,140 | 8,170 |
| 22 | 10 | 6 | – | – | – |
| 2,450 | 930 | 2,925 | 3,860 | 2,375 | 2,455 |
| 204 | 934 | 1,556 | 1,537 | 1,440 | 1,421 |
| 243 | 154 | – | – | – | – |
| 27,426 | 67,114 | 47,337 | 30,240 | 39,630 | 48,970 |
| 82,577 | 123,384 | 106,375 | 93,969 | 109,455 | 121,731 |
| | | | | | |
| 3,662 | (45,980) | (24,242) | (3,726) | (10,873) | (8,653) |
| | | | | | |
| 28,291 | 23,259 | 36,653 | 31,096 | 53,202 | 37,496 |
| (22,756) | (15,719) | (32,422) | (25,025) | (49,714) | (31,827) |
| 38,965 | 19,915 | – | – | – | – |
| 2,872 | 1,043 | – | – | – | – |
| – | – | – | – | – | – |
| 47,372 | 28,498 | 4,231 | 6,071 | 3,488 | 5,669 |
| $ 51,034 | $ (17,482) | $ (20,011) | $ 2,345 | $ (7,385) | $ (2,984) |
| | | | | | |
| 4.8% | 3.3% | 7.6% | 8.5% | 5.5% | 5.3% |

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CITY OF PLYMOUTH

Governmental Funds Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

| Fiscal Year | Property Taxes | Other Taxes | Franchise Taxes | Total |
|---|---|---|---|---|
| 2016 | $ 32,100 | $ – | $ 2,164 | $ 34,264 |
| 2017 | 33,974 | – | 2,211 | 36,185 |
| 2018 | 35,359 | – | 2,297 | 37,656 |
| 2019 | 36,925 | – | 2,401 | 39,326 |
| 2020 | 39,976 | 34 | 2,537 | 42,547 |
| 2021 | 43,856 | 289 | 2,598 | 46,743 |
| 2022 | 45,620 | 408 | 2,712 | 48,740 |
| 2023 | 47,680 | 669 | 2,804 | 51,153 |
| 2024 | 51,446 | 607 | 3,780 | 55,833 |
| 2025 | 52,786 | 1,954 | 4,092 | 58,832 |

CITY OF PLYMOUTH

Assessed Value/Tax Capacity Value and Estimated Market Value
Last Ten Fiscal Years
(amounts expressed in thousands, except for population and direct tax rate)

| Fiscal Year | Population | Real Property | | Personal Property | |
|---|---|---|---|---|---|
| | | Assessed/Tax Capacity Value Property | Estimated Market Value | Assessed/Tax Capacity Value Property | Estimated Market Value |
| 2016 | 75,452 | $ 117,851 | $ 9,966,663 | $ 1,466 | $ 71,290 |
| 2017 | 76,882 | 127,423 | 10,707,728 | 1,633 | 82,544 |
| 2018 | 78,351 | 134,893 | 11,258,884 | 1,799 | 90,789 |
| 2019 | 79,475 | 144,761 | 12,119,522 | 1,983 | 99,971 |
| 2020 | 81,026 | 155,816 | 12,983,195 | 2,010 | 101,377 |
| 2021 | 81,184 | 165,696 | 13,745,903 | 2,132 | 107,430 |
| 2022 | 80,762 | 172,009 | 14,310,041 | 1,263 | 63,980 |
| 2023 | 80,546 | 200,269 | 16,592,970 | 1,413 | 71,592 |
| 2024 | 80,038 | 217,280 | 17,763,821 | 1,218 | 61,812 |
| 2025 | 80,025 | 219,359 | 18,043,680 | 1,343 | 68,087 |

Note 1: See the Schedule of Demographic and Economic Statistics for population data.

Note 2: See the Schedule of Direct and Overlapping Property Tax Rates for the direct tax rate data.

Source: Hennepin County

| Total Real and Personal Property | | |
|---|---|---|
| Assessed/Tax Capacity Value Property | Estimated Market Value | Total Direct Tax Capacity Rate |
| $ 119,317 | $ 10,037,953 | 27.84 % |
| 129,056 | 10,790,272 | 26.96 |
| 136,692 | 11,349,673 | 26.80 |
| 146,744 | 12,219,493 | 26.36 |
| 157,826 | 13,084,572 | 26.21 |
| 167,828 | 13,853,333 | 26.51 |
| 173,272 | 14,374,021 | 27.58 |
| 201,682 | 16,664,562 | 24.64 |
| 218,498 | 17,825,633 | 24.77 |
| 220,702 | 18,111,767 | 26.13 |

CITY OF PLYMOUTH

Direct and Overlapping Governments
Property Tax Rates
Last Ten Fiscal Years

| | City of Plymouth Rates | | | Overlapping Rates (1) | | | |
|---|---|---|---|---|---|---|---|
| | | Housing and | | Hennepin | Other | School Districts | |
| Fiscal Year | Operating | Redevelopment Authority | Total City | County Operating | Districts Operating | ISD No. 270 Operating | ISD No. 279 Operating |
| 2016 | 27.33 % | 0.51 % | 27.84 % | 45.36 % | 9.53 % | 28.51 % | 26.27 % |
| 2017 | 26.48 | 0.48 | 26.96 | 44.09 | 9.33 | 25.61 | 26.73 |
| 2018 | 26.34 | 0.46 | 26.80 | 42.81 | 8.97 | 29.04 | 24.92 |
| 2019 | 25.92 | 0.44 | 26.36 | 41.86 | 8.55 | 27.02 | 26.36 |
| 2020 | 25.80 | 0.41 | 26.21 | 41.08 | 8.22 | 27.19 | 22.01 |
| 2021 | 26.12 | 0.39 | 26.51 | 38.21 | 7.81 | 26.48 | 22.12 |
| 2022 | 27.19 | 0.39 | 27.58 | 38.54 | 5.61 | 26.78 | 21.93 |
| 2023 | 24.31 | 0.33 | 24.64 | 34.54 | 6.94 | 25.01 | 19.64 |
| 2024 | 24.45 | 0.32 | 24.77 | 34.68 | 7.63 | 26.91 | 23.00 |
| 2025 | 25.80 | 0.33 | 26.13 | 37.08 | 8.20 | 25.43 | 23.64 |

(1) Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all of the City's property owners (e.g., only one school district will assess taxes to any one given property).

Source: Hennepin County

Overlapping Rates (1)

| School Districts | | Watershed Districts | | | |
|---|---|---|---|---|---|
| ISD No. 281 Operating | ISD No. 284 Operating | District No. 2 Operating | District No. 3 Operating | District No. 7 Operating | District No. 8 Operating |
| 33.83 % | 26.11 % | 0.22 % | 1.72 % | 0.90 % | 0.25 % |
| 31.61 | 26.29 | 0.40 | 1.74 | 0.90 | 0.27 |
| 31.96 | 25.46 | 0.31 | 1.69 | 0.88 | 0.08 |
| 26.36 | 24.83 | 32.00 | 1.57 | 0.87 | 0.34 |
| 26.45 | 26.68 | 0.17 | 1.49 | 0.85 | 0.16 |
| 25.53 | 26.91 | 0.07 | 1.42 | 0.79 | 0.84 |
| 26.51 | 29.30 | 0.16 | 1.37 | 0.89 | 0.41 |
| 24.09 | 23.85 | 0.26 | 1.22 | 1.00 | 0.05 |
| 24.20 | 19.81 | 0.32 | 1.14 | 0.91 | 0.45 |
| 25.38 | 21.00 | 0.17 | 1.13 | 0.95 | 0.55 |

CITY OF PLYMOUTH

Principal Property Taxpayers
Current Fiscal Year and Nine Years Prior

| Taxpayer | 2025 Net Tax Capacity | 2025 Rank | 2025 Percentage of Net Tax Capacity Value | 2016 Net Tax Capacity | 2016 Rank | 2016 Percentage of Net Tax Capacity Value |
|---|---|---|---|---|---|---|
| IRET Properties | $ 1,284,425 | 1 | 0.63 % | $ – | – | – % |
| The Connor Group | 1,038,413 | 2 | 0.51 | – | – | – |
| Pembrook TCM Atria LLC | 945,970 | 3 | 0.46 | – | – | – |
| Weidner Property Management | 923,450 | 4 | 0.45 | 661,413 | 4 | 0.60 |
| Abbott Laboratories | 894,810 | 5 | 0.44 | – | – | – |
| CVIII Vicksburg Village LLC | 853,925 | 6 | 0.42 | – | – | – |
| TFO Reva Wildamere PCC LL | 852,830 | 7 | 0.42 | 536,930 | 8 | 0.49 |
| Bigos Management, Inc. | 799,938 | 8 | 0.39 | 522,200 | 10 | 0.47 |
| Centerpoint Energy | 776,234 | 9 | 0.38 | – | – | – |
| FW MN-Rockford Road LLC | 769,648 | 10 | 0.38 | 526,480 | 9 | 0.48 |
| Talcott III Atria LLC | – | – | – | 879,070 | 1 | 0.80 |
| Bre Silver MF PK PL MN LLC | – | – | – | 720,888 | 2 | 0.65 |
| 505 Waterford LLC | – | – | – | 662,590 | 3 | 0.60 |
| AEW LT Vicksburg LLC | – | – | – | 555,575 | 5 | 0.50 |
| MEPT Plymouth LLC | – | – | – | 544,425 | 6 | 0.49 |
| G&I VIII 605 Waterford LLC | – | – | – | 543,730 | 7 | 0.49 |
| Total | $ 9,139,643 | | 4.47 % | $ 6,153,301 | | 5.58 % |

Source: Certificate as to Taxes and Taxable Property, furnished by Hennepin County and obtained from Ehlers.

CITY OF PLYMOUTH

Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

| Fiscal Year | Total Tax Levy for Fiscal Year * | Collected Within the Fiscal Year of Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2016 | $ 31,273 | $ 31,144 | 99.59 % | $ 129 | $ 31,273 | 100.00 % |
| 2017 | 32,805 | 32,657 | 99.55 | 148 | 32,805 | 100.00 |
| 2018 | 34,347 | 34,158 | 99.45 | 189 | 34,347 | 100.00 |
| 2019 | 36,031 | 35,835 | 99.46 | 196 | 36,031 | 100.00 |
| 2020 | 38,683 | 38,201 | 98.75 | 482 | 38,683 | 100.00 |
| 2021 | 41,377 | 41,253 | 99.70 | 119 | 41,372 | 99.99 |
| 2022 | 44,273 | 43,710 | 98.73 | 555 | 44,265 | 99.98 |
| 2023 | 47,161 | 46,975 | 99.61 | 172 | 47,147 | 99.97 |
| 2024 | 50,680 | 50,193 | 99.04 | 449 | 50,642 | 99.93 |
| 2025 | 53,333 | 53,092 | 99.55 | – | 53,092 | 99.55 |

* Total Tax Levy includes HRA levy

CITY OF PLYMOUTH

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

| | Governmental Activities | | | | |
|---|---|---|---|---|---|
| Fiscal Year | General Obligation Bonds | Tax Increment Bonds | Finance Purchases | Leases | SBITA |
| 2016 | $ 11,586 | $ 1,685 | $ – | $ – | $ – |
| 2017 | 9,144 | 1,493 | – | – | – |
| 2018 | 8,303 | 1,292 | – | – | – |
| 2019 | 7,433 | 1,070 | 296 | – | – |
| 2020 | 46,976 | 833 | 222 | – | – |
| 2021 | 67,068 | 572 | 148 | – | – |
| 2022 | 64,132 | 295 | 134 | 635 | – |
| 2023 | 60,332 | – | 48 | 659 | 172 |
| 2024 | 57,764 | – | 36 | 733 | 82 |
| 2025 | 55,116 | – | 24 | 1,075 | 304 |

(1) See Demographic and Economic Statistics schedule for population and personal income information.

Note: Details regarding the City's outstanding debt can be found in the notes to basic financial statements.

| Business-Type Activities | | | | |
|---|---|---|---|---|
| Water Revenue Bonds | Total Primary Government | Per Capita (1) | Percentage of Personal Income (1) | |
| $ 3,210 | $ 16,481 | $ 218 | 0.44 | % |
| 2,214 | 12,851 | 167 | 0.33 | |
| 1,193 | 10,788 | 138 | 0.25 | |
| – | 8,799 | 111 | 0.20 | |
| – | 48,031 | 593 | 1.01 | |
| – | 67,788 | 835 | 1.34 | |
| – | 65,196 | 807 | 1.16 | |
| – | 61,211 | 760 | 1.09 | |
| – | 58,615 | 732 | 1.05 | |
| – | 56,519 | 706 | 0.98 | |

CITY OF PLYMOUTH

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

| Fiscal Year December 31, | General Obligation Bonds (1) | Less Net Position Restricted For Debt | Total | Percentage of Estimated Market Value of Property (1) | Per Capita (1) |
|---|---|---|---|---|---|
| 2016 | $ 16,481 | $ 2,194 | $ 14,287 | 0.14 % | $ 189 |
| 2017 | 12,851 | 1,865 | 10,986 | 0.10 | 143 |
| 2018 | 10,788 | 2,181 | 8,607 | 0.08 | 110 |
| 2019 | 8,503 | 2,155 | 6,348 | 0.05 | 80 |
| 2020 | 47,809 | 2,196 | 45,613 | 0.35 | 563 |
| 2021 | 67,640 | 3,048 | 64,592 | 0.47 | 796 |
| 2022 | 64,427 | 3,513 | 60,914 | 0.42 | 754 |
| 2023 | 60,332 | 3,964 | 56,368 | 0.34 | 700 |
| 2024 | 57,764 | 3,245 | 54,519 | 0.31 | 681 |
| 2025 | 55,116 | 3,476 | 51,640 | 0.29 | 645 |

(1) See the Schedule of Assessed Value/Tax Capacity Value and Estimated Market Value for property data and population.

Note: Details regarding the City's outstanding debt can be found in the notes to basic financial statements.

CITY OF PLYMOUTH

Direct and Overlapping Governmental Activities Debt
December 31, 2025

| Governmental Unit | Net Debt Outstanding | Estimated Percentage Applicable* | Estimated Share of Overlapping Debt |
|---|---|---|---|
| Overlapping debt | | | |
| ISD No. 270, Hopkins | $ 119,349,532 | 3.08 % | $ 3,675,966 |
| ISD No. 279, Osseo | 327,173,385 | 8.75 | 28,627,671 |
| ISD No. 281, Robbinsdale | 170,285,184 | 22.75 | 38,739,879 |
| ISD No. 284, Wayzata | 177,768,847 | 54.83 | 97,470,659 |
| Hennepin County | 1,210,482,117 | 7.43 | 89,938,821 |
| Hennepin County Suburban Park District | 51,775,077 | 10.00 | 5,177,508 |
| Hennepin County Regional Rail Authority | 71,548,562 | 7.43 | 5,316,058 |
| Metropolitan Council | 426,134 | 3.32 | 14,148 |
| Metro Transit | 73,513,264 | 3.94 | 2,896,423 |
| Total overlapping debt | 2,202,322,102 | | 268,960,710 |
| Direct debt | | | |
| City of Plymouth direct debt | 56,519,102 | 100.00 | 56,519,102 |
| Total direct and overlapping debt | $ 2,258,841,204 | | $ 325,479,812 |

* The percentage applicable to the City was determined by dividing the portion of tax capacity within the City by the total tax capacity of the taxing jurisdiction.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

Source: Hennepin County

CITY OF PLYMOUTH

Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| Debt limit | $ 301,229 | $ 323,708 | $ 340,490 | $ 366,585 |
| Total net debt applicable to the limit | 9,046 | 6,970 | 5,854 | 5,050 |
| Legal debt margin | $ 292,183 | $ 316,738 | $ 334,636 | $ 361,535 |
| Total net debt applicable to the limit as a percentage of debt limit | 3.00% | 2.15% | 1.72% | 1.38% |

Note: Under state of Minnesota law, the City's outstanding general obligation debt should not exceed 3 percent of the market value of taxable property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for the extinguishment of those obligations.

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| $ 392,537 | $ 415,600 | $ 431,221 | $ 499,937 | $ 534,769 | $ 543,353 |
| 41,759 | 60,152 | 57,037 | 53,021 | 51,365 | 48,679 |
| $ 350,778 | $ 355,448 | $ 374,184 | $ 446,916 | $ 483,404 | $ 494,674 |
| 10.64% | 14.47% | 13.23% | 10.61% | 9.61% | 8.96% |

Legal Debt Margin Calculations for Fiscal Year 2025

| | |
|---|---|
| Market value | $ 18,111,767 |
| Debt limit (3% of market value) | 543,353 |
| Debt applicable to the limit | 52,155 |
| Less amount set aside for related debt service | (3,476) |
| Total net debt applicable to limit | 48,679 |
| Legal debt margin | $ 494,674 |

CITY OF PLYMOUTH

Pledged Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

| Fiscal Year Ended December 31 | Water Revenue Bonds | | | | | |
|---|---|---|---|---|---|---|
| | Water-Sewer Utility Gross Revenues | Less Operating Expenses | Net Available Revenue | Debt Service | | |
| | | | | Principal | Interest | Coverage |
| 2016 | $ 15,816 | $ 12,987 | $ 2,829 | $ 935 | $ 60 | 2.84 |
| 2017 | 17,535 | 11,872 | 5,663 | 965 | 31 | 5.69 |
| 2018 | 18,461 | 12,483 | 5,978 | 990 | 2 | 6.03 |
| 2019 | 19,481 | 12,871 | 6,610 | 1,005 | – | 6.58 |
| 2020 | – | – | – | – | – | – |
| 2021 | – | – | – | – | – | – |
| 2022 | – | – | – | – | – | – |
| 2023 | – | – | – | – | – | – |
| 2024 | – | – | – | – | – | – |
| 2025 | – | – | – | – | – | – |

Note 1: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

Note 2: Gross revenue includes operating revenue, investment income, and nonoperating revenues exclusive of connection fees plus operating transfers in for other funds' share of debt service requirements.

Note 3: Operating expenses include personal services, materials and supplies, and contractual services.

CITY OF PLYMOUTH

Demographic and Economic Statistics
Last Ten Fiscal Years

| Fiscal Year | Population (1) | Personal Income (In Thousands) | Per Capita Personal Income (2) | School Enrollment (3) | Unemployment Rate (1) |
|---|---|---|---|---|---|
| 2016 | 75,452 | $ 3,704,542 | $ 49,098 | 51,697 | 2.6 % |
| 2017 | 76,882 | 3,867,780 | 50,308 | 52,169 | 3.0 |
| 2018 | 78,351 | 4,247,094 | 54,206 | 52,677 | 2.4 |
| 2019 | 79,475 | 4,480,085 | 56,371 | 53,052 | 2.2 |
| 2020 | 81,026 | 4,745,045 | 58,562 | 53,201 | 2.4 |
| 2021 | 81,184 | 5,055,328 | 62,270 | 51,985 | 3.5 |
| 2022 | 80,762 | 5,614,090 | 69,514 | 51,312 | 2.3 |
| 2023 | 80,546 | 5,625,252 | 69,839 | 51,291 | 2.2 |
| 2024 | 80,038 | 5,589,774 | 69,839 | 51,343 | 2.1 |
| 2025 | 80,025 | 5,750,997 | 71,865 | 52,437 | 2.5 |

(1) Minnesota Department of Employment and Economic Development.

(2) Metropolitan Council.

(3) School district boundaries do not conform to city boundaries; enrollment totals include students from surrounding communities.

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CITY OF PLYMOUTH

Principal Employers
Current Fiscal Year and Nine Years Prior

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| Taxpayer | Employees | Rank | Percentage of Total Plymouth Employment | Employees | Rank | Percentage of Total Plymouth Employment |
| Zayo Group | 3,500 | 1 | 6.6 % | – | – | – % |
| ISD No. 284 (Wayzata) | 2,529 | 2 | 4.8 | 1,726 | 3 | 3.4 |
| Medtronic | 1,168 | 3 | 2.2 | 3,000 | 1 | 5.9 |
| City of Plymouth | 830 | 4 | 1.6 | 571 | 7 | 1.1 |
| U.S. Foods | 700 | 5 | 1.3 | 500 | 8 | 1.0 |
| Meritian Health | 600 | 6 | 1.1 | – | – | – |
| Life Time Fitness | 325 | 7 | 0.6 | – | – | – |
| Target | 301 | 8 | 0.6 | – | – | – |
| Turck, Inc. | 300 | 9 | 0.6 | – | – | – |
| Polaris | 300 | 9 | 0.6 | – | – | – |
| Honeywell International | – | – | – | 2,000 | 2 | 3.9 |
| Abbott Laboratories | – | – | – | 1,300 | 4 | 2.5 |
| Aimia | – | – | – | 1,000 | 5 | 2.0 |
| TCF Bank | – | – | – | 1,000 | 5 | 2.0 |
| Select Comfort | – | – | – | 500 | 8 | 1.0 |
| Nilfisk-Advance, Inc. | – | – | – | 450 | 10 | 0.9 |
| Total | 10,553 | | 19.8 % | 12,047 | | 23.5 % |

Note: Data is based on the most current information available.

Source: Ehlers

CITY OF PLYMOUTH

Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 |
| General government | | | | |
| Administration | 12 | 12 | 12 | 2 |
| Finance | 9 | 8 | 8 | 8 |
| Inspection | 12 | 11 | 10 | 9 |
| Planning | 12 | 12 | 12 | 12 |
| Information technology | 6 | 6 | 6 | 6 |
| Economic development | | | | |
| Administration | – | 1 | 1 | 1 |
| Parks and recreation | | | | |
| Administration | 10 | 10 | 10 | 11 |
| Park maintenance | 23 | 22 | 23 | 23 |
| Plymouth Community Center | 5 | 5 | 5 | 5 |
| Ice center | 4 | 4 | 4 | 4 |
| Public safety | | | | |
| Police administration | 73 | 78 | 80 | 76 |
| Police and fire – civilian | 16 | 14 | 15 | 17 |
| Full-time firefighters | 7 | 12 | 14 | 21 |
| Public works | | | | |
| Engineering | 11 | 9 | 7 | 9 |
| Streets | 14 | 15 | 15 | 18 |
| Central equipment | 7 | 6 | 6 | 8 |
| Recycling administration | 1 | – | – | – |
| Risk management | 1 | 1 | 1 | 1 |
| Building management | 1 | 1 | 2 | 2 |
| Public service | | | | |
| Housing and development | 2 | 2 | 2 | 2 |
| Sewer/water | 24 | 22 | 23 | 22 |
| Transit | 1 | 1 | 1 | 1 |
| Total employees | 251 | 252 | 257 | 258 |

Source: City's Human Resources Department

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| 13 | 15 | 14 | 15 | 15 | 15 |
| 8 | 9 | 9 | 10 | 10 | 10 |
| 9 | 9 | 10 | 10 | 10 | 10 |
| 11 | 13 | 13 | 13 | 13 | 13 |
| 6 | 5 | 6 | 6 | 8 | 8 |
| 1 | – | – | – | 1 | 1 |
| 11 | 14 | 12 | 14 | 15 | 17 |
| 23 | 26 | 24 | 25 | 27 | 29 |
| 6 | 7 | 7 | 10 | 9 | 10 |
| 5 | 5 | 5 | 5 | 6 | 7 |
| 80 | 78 | 71 | 74 | 76 | 76 |
| 19 | 20 | 25 | 24 | 25 | 25 |
| 22 | 24 | 28 | 29 | 30 | 32 |
| 11 | 12 | 6 | 6 | 6 | 7 |
| 17 | 16 | 18 | 18 | 19 | 18 |
| 8 | 6 | 5 | 5 | 6 | 6 |
| – | – | – | – | – | – |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 1 | 3 | 3 | 3 | 4 | 4 |
| 2 | – | – | – | – | – |
| 25 | 25 | 33 | 33 | 33 | 34 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 280 | 289 | 291 | 302 | 315 | 324 |

CITY OF PLYMOUTH

Operating Indicators by Function
Last Ten Years

| Function/Program | Fiscal Year 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| Police | | | | |
| Medical calls | 4,043 | 4,267 | 4,339 | 4,620 |
| Traffic incidents | 10,965 | 15,951 | 16,638 | 17,788 |
| Citations | 7,113 | 9,659 | 8,606 | 10,401 |
| Other | 20,477 | 17,688 | 16,267 | 16,756 |
| Fire | | | | |
| Inspections | 1,305 | 1,112 | 874 | 775 |
| Fire calls | | | | |
| Fire | 203 | 193 | 185 | 192 |
| Pressure rupture/explosion | 6 | 7 | 7 | 2 |
| Rescue and EMS | 234 | 341 | 323 | 514 |
| Hazardous condition | 129 | 135 | 192 | 178 |
| Service calls | 159 | 227 | 240 | 286 |
| Good intent | 394 | 336 | 441 | 415 |
| False alarm/call | 367 | 410 | 443 | 424 |
| Severe weather | – | 1 | 1 | 1 |
| Special incidents | 1 | 1 | 2 | 1 |
| Other | – | – | – | – |
| Inspections | | | | |
| Permit-related | 21,098 | 21,433 | 21,639 | 22,311 |
| Nonpermit-related | 2,005 | 1,874 | 1,855 | 2,127 |
| Recreation | | | | |
| Hours of ice time | 6,713 | 6,235 | 8,882 | 8,330 |
| Number of programs | 2,191 | 1,615 | 2,085 | 1,741 |
| Plymouth Community Center rentals | 3,998 | 3,567 | 3,779 | 3,906 |
| Water | | | | |
| Gallons of water production (in thousands) | 2,944,140 | 3,006,304 | 2,982,075 | 2,667,870 |
| Watermain breaks | 35 | 39 | 35 | 34 |
| Public works | | | | |
| Snowplowing hours | 1,872 | 4,008 | 6,078 | 3,580 |

Source: Various city departments

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| 4,509 | 4,956 | 5,257 | 5,107 | 5,282 | 5,696 |
| 10,393 | 10,695 | 10,219 | 11,903 | 12,866 | 15,668 |
| 6,113 | 5,146 | 4,090 | 5,802 | 6,717 | 7,913 |
| 21,326 | 22,517 | 26,019 | 24,773 | 24,736 | 23,638 |
| 668 | 579 | 750 | 556 | 481 | 437 |
| 160 | 189 | 164 | 193 | 190 | 163 |
| 4 | 6 | 1 | 7 | 6 | 5 |
| 932 | 1,332 | 1,781 | 2,994 | 3,278 | 2,915 |
| 158 | 181 | 188 | 178 | 264 | 227 |
| 401 | 471 | 409 | 397 | 444 | 598 |
| 466 | 579 | 677 | 816 | 861 | 784 |
| 423 | 452 | 495 | 472 | 549 | 510 |
| 5 | – | 1 | – | – | – |
| – | 3 | 6 | 2 | 1 | – |
| 65 | 54 | 68 | 436 | 347 | 389 |
| 20,808 | 20,876 | 19,125 | 23,101 | 25,388 | 19,995 |
| 1,460 | 1,644 | 1,859 | 1,673 | 1,934 | 2,164 |
| 5,717 | 8,921 | 7,508 | 7,643 | 7,665 | 9,321 |
| 1,170 | 2,035 | 2,493 | 2,646 | 2,764 | 4,159 |
| 1,537 | 1,274 | 1,305 | 2,131 | 2,207 | 2,250 |
| 3,210,000 | 3,585,425 | 3,395,310 | 3,598,095 | 2,986,140 | 2,955,855 |
| 37 | 57 | 41 | 26 | 31 | 40 |
| 5,803 | 2,760 | 3,443 | 2,661 | 1,700 | 2,923 |

CITY OF PLYMOUTH

Capital Asset Statistics by Function/Program
Last Ten Years

| Function/Program | Fiscal Year 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|
| Public safety | | | | |
| Police | | | | |
| Stations | 1 | 1 | 1 | 1 |
| Patrol units | 21 | 23 | 22 | 22 |
| Fire stations | 3 | 3 | 3 | 3 |
| Public works | | | | |
| Trunk highways (miles) | 20 | 20 | 20 | 20 |
| Paved – county (miles) | 26 | 26 | 26 | 26 |
| Other streets and alleys (miles) | 313 | 320 | 323 | 324 |
| Sidewalks (miles) | 17 | 17 | 20 | 20 |
| Streetlights | 3,322 | 3,313 | 3,309 | 3,402 |
| Parks and recreation | | | | |
| Acreage | 1,672 | 1,728 | 1,735 | 1,855 |
| Parks, natural areas, and open space | 75 | 79 | 81 | 86 |
| Trails (miles) | 164 | 168 | 172 | 174 |
| Community center | 1 | 1 | 1 | 1 |
| Water | | | | |
| Water mains (miles) | 385 | 389 | 390 | 393 |
| Fire hydrants (1) | | | | |
| Private | 1,610 | 1,618 | 1,624 | 1,649 |
| Public | 4,700 | 4,957 | 4,991 | 5,019 |
| Wastewater | | | | |
| Sanitary sewer (miles) | 338 | 342 | 344 | 345 |
| Storm sewer | 162 | 168 | 170 | 174 |

(1) Beginning in 2024, data hase been updated from a manual process to an automated process through the City's asset management system. Prior year counts have not been restated.

Note: No capital asset indicators are available for the general government function.

Source: Various city departments

| 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 21 | 21 | 21 | 21 | 21 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 20 | 20 | 20 | 20 | 20 | 20 |
| 26 | 26 | 26 | 26 | 26 | 26 |
| 325 | 325 | 332 | 332 | 332 | 334 |
| 20 | 21 | 20 | 20 | 20 | 19 |
| 3,426 | 3,426 | 3,425 | 3,425 | 3,479 | 3,588 |
| 1,855 | 1,827 | 1,827 | 1,827 | 1,834 | 1,839 |
| 86 | 84 | 84 | 84 | 84 | 84 |
| 175 | 175 | 177 | 182 | 187 | 187 |
| 1 | 1 | 1 | 1 | 1 | 1 |
| 396 | 397 | 401 | 401 | 402 | 404 |
| 1,657 | 1,667 | 1,675 | 1,675 | 1,691 | 1,632 |
| 5,060 | 5,077 | 5,137 | 5,144 | 5,120 | 5,226 |
| 347 | 348 | 350 | 351 | 351 | 352 |
| 177 | 179 | 184 | 186 | 188 | 191 |

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CITY OF PLYMOUTH
HENNEPIN COUNTY, MINNESOTA

Special Purpose Audit Reports

Year Ended
December 31, 2025

LB | CARLSON
Certified Public Accountants Business Consultants

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CITY OF PLYMOUTH
HENNEPIN COUNTY, MINNESOTA

Special Purpose Audit Reports
Year Ended December 31, 2025

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CITY OF PLYMOUTH

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

| Federal Grantor/Pass-Through Grantor/Program Title | Federal ALN | Federal Expenditures | | Passed Through to Subrecipients |
|---|---|---|---|---|
| **U.S. Department of Housing and Urban Development** | | | | |
| Direct program | | | | |
| Housing voucher cluster | | | | |
| Section 8 Housing Choice Vouchers | 14.871 | $ 2,993,729 | | |
| Mainstream Vouchers | 14.879 | 261,745 | | |
| Total for housing voucher cluster | | | $ 3,255,474 | |
| CDBG – Entitlement Grants Cluster | | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | | 452,292 | |
| **U.S. Department of Justice** | | | | |
| Direct program | | | | |
| Bulletproof Vest Partnership Program | 16.607 | | 8,579 | |
| **U.S. Department of Transportation** | | | | |
| Passed through the Minnesota Department of Public Safety | | | | |
| National Infrastructure Investments | 20.933 | | 8,270,888 | |
| Highway safety cluster | | | | |
| State and Community Highway Safety | 20.600 | | 152,380 | $ 49,920 |
| Minimum Penalties for Repeat Offenders for Driving While Intoxicated | 20.608 | | 41,028 | 41,028 |
| Passed through the Three Rivers Park District | | | | |
| Highway Planning and Construction | 20.205 | | 796,065 | |
| **U.S. Department of Homeland Security** | | | | |
| Passed through the Minnesota Department of Public Safety | | | | |
| Homeland Security Grant Program | 97.067 | | 150,000 | |
| Total federal awards | | | $13,126,706 | |

Note 1: The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, when applicable. Therefore, some amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the City's basic financial statements.

Note 2: All pass-through entities listed above use the same federal Assistance Listing Numbers (ALN) as the federal grantors to identify these grants.

Note 3: As part of its Section 8 Housing Choice Voucher Program, the City elects to administer portable vouchers totaling $1,171,772 and related administration fees totaling $85,514, as the receiving public housing authority (PHA) for various other initial PHAs throughout the United States. The City does not consider these amounts received from the initial PHAs to be subrecipient payments and, therefore, they are excluded from the Section 8 Housing Choice Vouchers program above.

Note 4: The City did not elect to use the de minimis indirect cost rate.

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LB | CARLSON

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the City Council and Management
City of Plymouth, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plymouth, Minnesota (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 15, 2026.

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

(continued)



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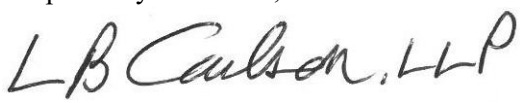
## REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

June 15, 2026

LB | CARLSON

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR

EACH MAJOR PROGRAM; REPORT ON INTERNAL CONTROL

OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES

OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the City Council and Management
City of Plymouth, Minnesota

## REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

### *OPINION ON EACH MAJOR FEDERAL PROGRAM*

We have audited the City of Plymouth, Minnesota's (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2025. The City's major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2025.

### *BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance requirements referred to above.

(continued)



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***RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE***

Management is responsible for compliance with the requirements referred to on the previous page and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

***AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to on the previous page and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(continued)

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section on the previous page and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

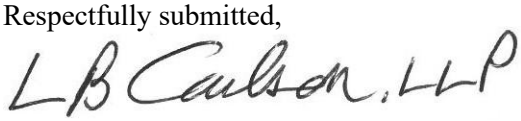
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 15, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,



LB CARLSON, LLP
Minneapolis, Minnesota

June 15, 2026

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LB | CARLSON

INDEPENDENT AUDITOR'S REPORT

ON MINNESOTA LEGAL COMPLIANCE

To the City Council and Management
City of Plymouth, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Plymouth, Minnesota (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 15, 2026.

**MINNESOTA LEGAL COMPLIANCE**

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

LB Carlson, LLP

LB CARLSON, LLP
Minneapolis, Minnesota

June 15, 2026



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## A. SUMMARY OF AUDIT RESULTS

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

**Financial Statements**

| | | |
|---|---|---|
| What type of auditor's report is issued? | | **X** Unmodified<br>____ Qualified<br>____ Adverse<br>____ Disclaimer |
| Internal control over financial reporting: | | |
| Material weakness(es) identified? | ____ Yes | **X** No |
| Significant deficiency(ies) identified? | ____ Yes | **X** None reported |
| Noncompliance material to the financial statements noted? | ____ Yes | **X** No |

**Federal Awards**

| | | |
|---|---|---|
| Internal controls over major federal award programs: | | |
| Material weakness(es) identified? | ____ Yes | **X** No |
| Significant deficiency(ies) identified? | ____ Yes | **X** None reported |
| Type of auditor's report issued on compliance for major programs? | | **X** Unmodified<br>____ Qualified<br>____ Adverse<br>____ Disclaimer |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? | ____ Yes | **X** No |

Programs tested as major programs:

| Program or Cluster | Federal ALN |
|---|---|
| U.S. Department of Transportation | |
| National Infrastructure Investments | 20.933 |

| | | |
|---|---|---|
| Threshold for distinguishing between type A and B programs | $ 1,000,000 | |
| Does the auditee qualify as a low-risk auditee? | **X** Yes | ____ No |

## B. FINANCIAL STATEMENT FINDINGS

None.

## C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

## D. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

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City of Plymouth

Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2025

## A. FINANCIAL STATEMENT FINDINGS

None.

## B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

## C. MINNESOTA LEGAL COMPLIANCE FINDINGS

None.

## D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL OVER COMPLIANCE – U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT – HOUSING VOUCHER CLUSTER – FEDERAL ALN 14.871 AND 14.879**

**2024-001 Internal Control and Compliance With Special Tests and Provisions Requirements**

Corrective action has been taken.

# CITY OF PLYMOUTH

## RESOLUTION NO. 2026-164

### RESOLUTION ACCEPTING THE 2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT AND AUDIT

WHEREAS, each year, the City of Plymouth is required to have an independent audit performed on city financial statements; and

WHEREAS, the city has contracted with the independent certified public accounting firm of LB Carlson to perform the audit; and

WHEREAS, the City Council has received and reviewed the 2025 Annual Comprehensive Financial Report prepared by the Finance Division of the Administrative Services Department and the audit opinion of LB Carlson; and

WHEREAS, LB Carlson has issued an unqualified opinion as the result of their audit.

NOW, THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLYMOUTH, MINNESOTA, that the 2025 Annual Comprehensive Financial Report prepared by the city's Finance Division of the Administrative Services Department and the audit of said report as prepared by LB Carlson is accepted.

APPROVED by the City Council on this 23rd day of June, 2026.

**Regular City Council**
**June 23, 2026**
**Agenda Number: 8.1**

---

| | |
|---|---|
| **To:** | Dave Callister, City Manager |
| **Prepared by:** | Jennifer Tomlinson, Parks and Recreation Director |
| **Reviewed by:** | Dave Callister, City Manager |
| **Item:** | **Receive Parks and Recreation Department Fiscal Year 2025 Annual Report** |

---

## 1. Action Requested:
Receive report.

## 2. Background:
Parks and Recreation Director Jennifer Tomlinson will present the Fiscal Year 2025 Parks and Recreation Annual Report.

## 3. Budget Impact:
Not applicable.

## 4. Attachments:
1. Presentation
2. 2025 Annual Report Final




# Parks and Recreation Annual Report

Jennifer Tomlinson, Parks and Recreation Director

City of Plymouth

# Parks and Recreation by the numbers

- 68 developed parks, totaling over 1,834 acres
- 188-mile network of city, state and regional trails
- 6 special use facilities
- 8 playfields
- 3 public beaches
- History Center



# Parks and Recreation Impact

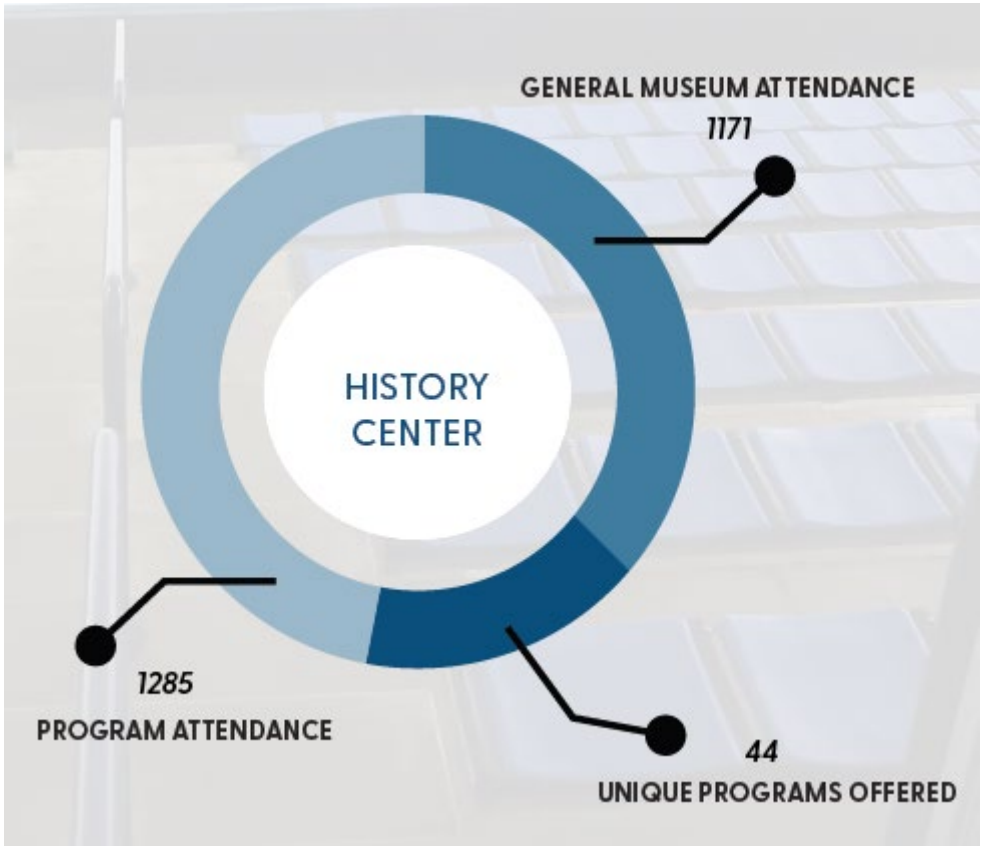
## PLYMOUTH ICE CENTER

**750,817**
FACILITY VISITORS

**9,320.62**
ANNUAL HOURS OF RENTALS

**4,536**
PUBLIC SKATING VISITORS

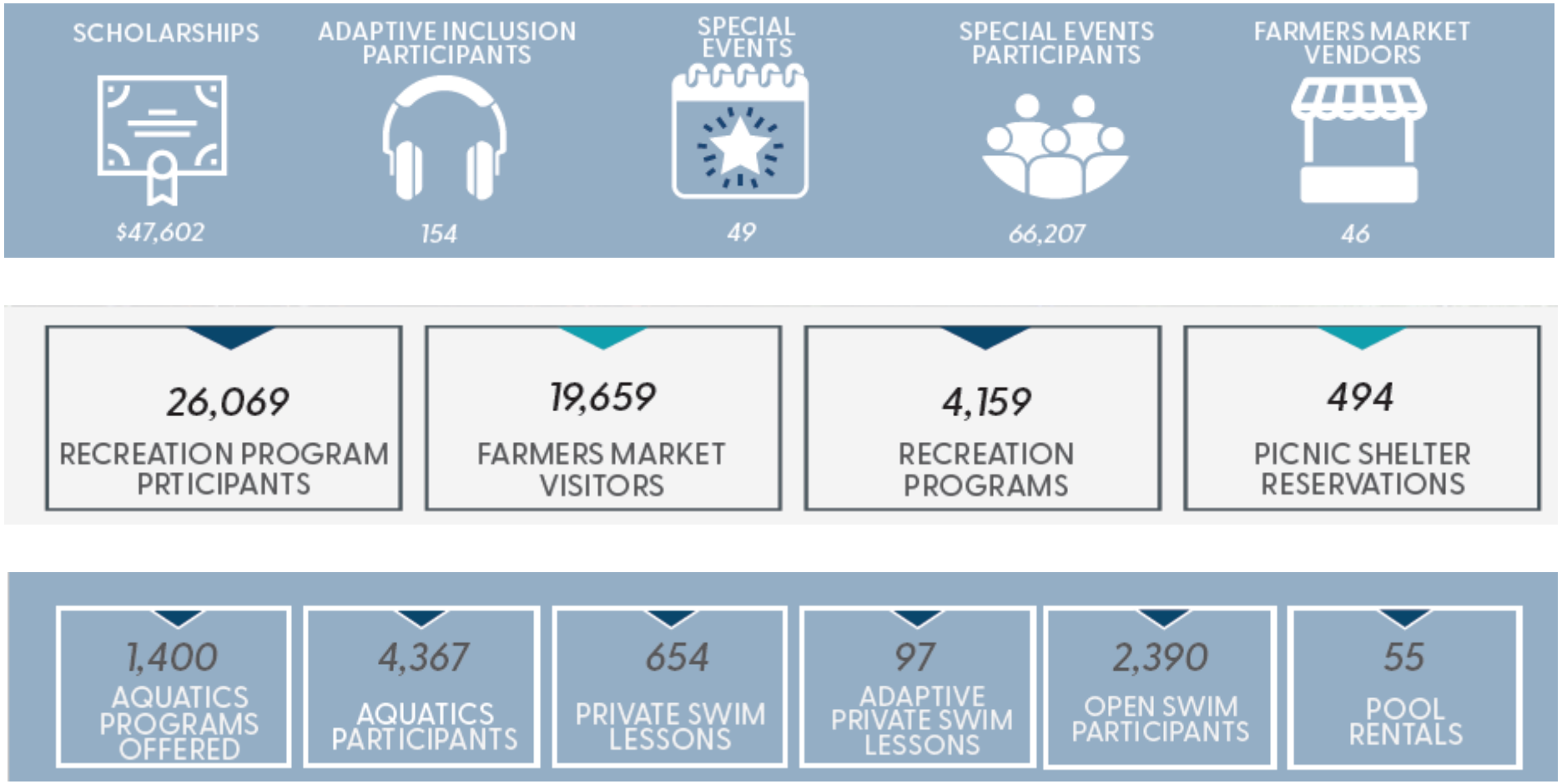
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## Plymouth COMMUNITY CENTER

| | |
|---|---|
| 551,458 | VISITORS |
| 52,401 | K.U.B.E TICKETS SOLD |
| 554 | K.U.B.E BIRTHDAY PARTIES |
| 12,227 | OPEN GYM PARTICIPANTS |
| 65 | GARDEN WEDDINGS |
| 153 | EVENTS HELD |
| 2,831 | OPEN FIELDHOUSE VISITORS |
| 1,359 | TOTAL HOURS OF FIELDHOUSE RENTALS |
| 103,682 | FIELDHOUSE FACILITY VISITORS |

# Parks and Recreation Impact





# Volunteer Impact

**2,000+** volunteers!

**24,096 hours** - 4.0% increase from 2024

**$838,300** value of contribution in kind

**11.58 FTE**

Parks & Rec program – 66% hours; 69% volunteers



# Parks and Recreation looking ahead





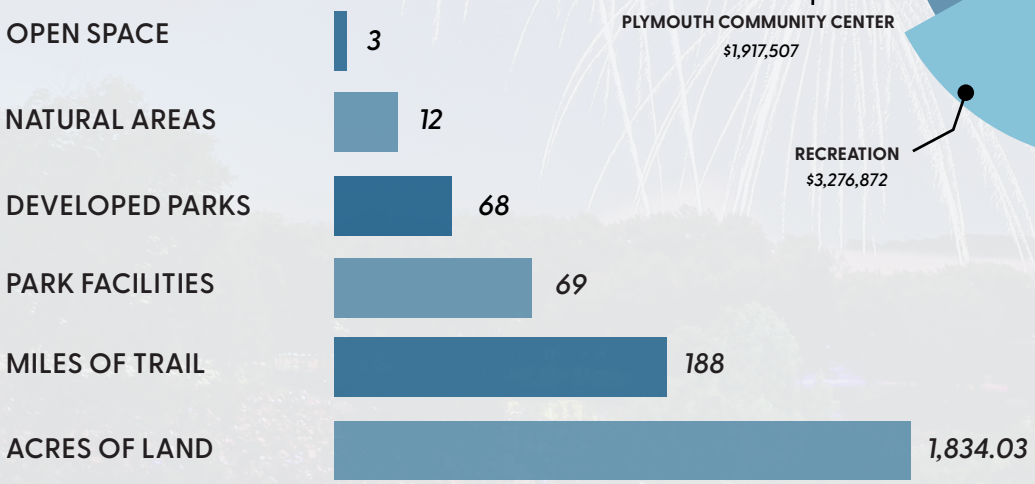


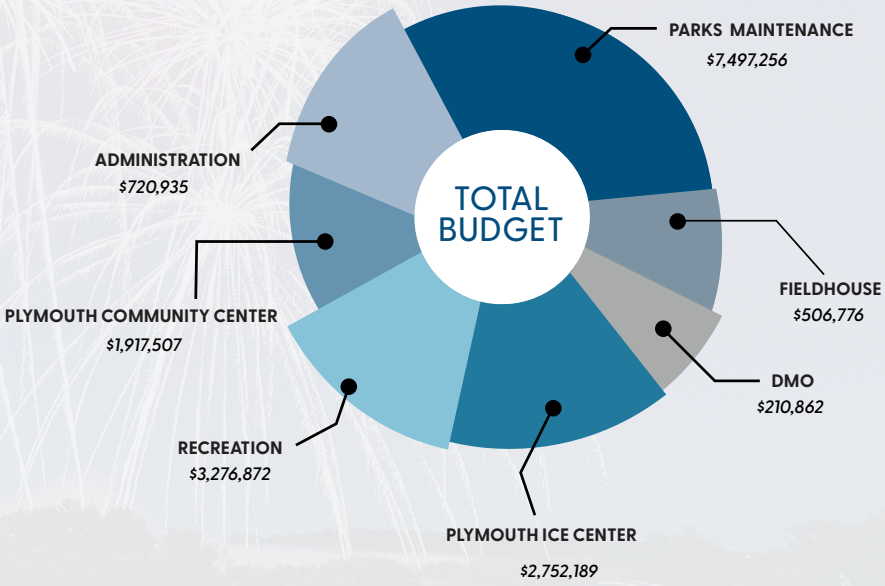
# 2025 PLYMOUTH PARKS & RECREATION ANNUAL REPORT

City of Plymouth

| SCHOLARSHIPS | ADAPTIVE INCLUSION PARTICIPANTS | SPECIAL EVENTS | SPECIAL EVENTS PARTICIPANTS | FARMERS MARKET VENDORS |
|---|---|---|---|---|
| $47,602 | 154 | 49 | 66,207 | 46 |

## PARKS & TRAILS




| 26,069 | 19,659 | 4,159 | 494 |
|---|---|---|---|
| RECREATION PROGRAM PRTICIPANTS | FARMERS MARKET VISITORS | RECREATION PROGRAMS | PICNIC SHELTER RESERVATIONS |



| 1,400 | 4,367 | 654 | 97 | 2,390 | 55 |
|---|---|---|---|---|---|
| AQUATICS PROGRAMS OFFERED | AQUATICS PARTICIPANTS | PRIVATE SWIM LESSONS | ADAPTIVE PRIVATE SWIM LESSONS | OPEN SWIM PARTICIPANTS | POOL RENTALS |

## Plymouth COMMUNITY CENTER

| | |
|---|---|
| 551,458 | VISITORS |
| 52,401 | K.U.B.E TICKETS SOLD |
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## PLYMOUTH ICE CENTER

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FACILITY VISITORS

**9,320.62**
ANNUAL HOURS OF RENTALS

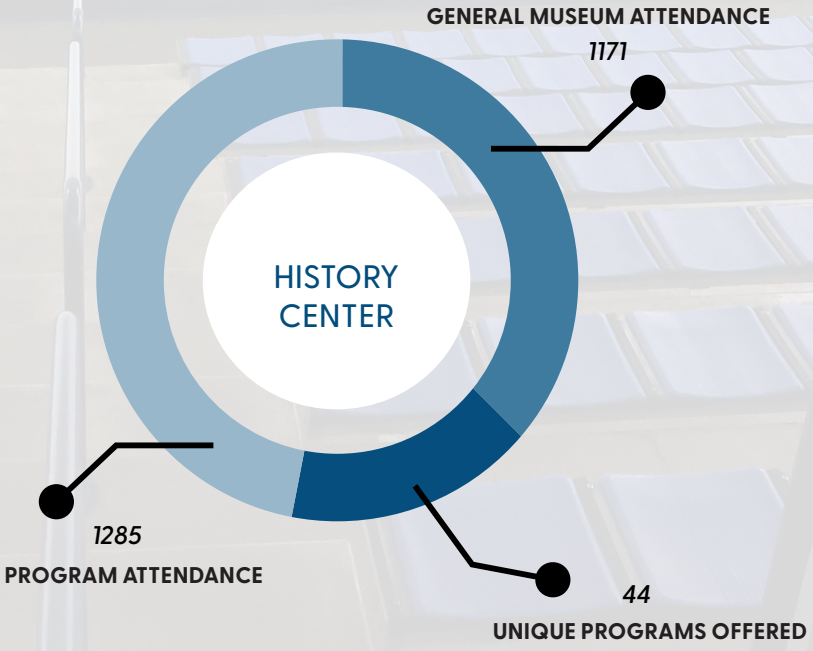
**4,536**
PUBLIC SKATING VISITORS

the pic

## VOLUNTEERS

**2,004**
VOLUNTEERS

**24,096**
VOLUNTEER HOURS SERVED



**Regular City Council**
**June 23, 2026**
**Agenda Number: 8.2**

---

**To:** Dave Callister, City Manager

**Prepared by:** Grant Fernelius, CED Director

**Reviewed by:**

**Item:** **Receive Community and Economic Development (CED) Department Fiscal Year 2025 Annual Report**

---

## 1. Action Requested:
Receive report.

## 2. Background:
Community and Economic Development (CED) Director, Grant Fernelius, will present highlights from the department's 2025 annual report and outline key initiatives for 2026.

## 3. Budget Impact:
This report is for informational purposes. There are no budgetary impacts.

## 4. Attachments:
1. Presentation
2. 2025 CED Annual Report




# Community and Economic Development Annual Report

June 23, 2026

City of Plymouth

# CED Annual Report - 2025

- Published CED Annual Report earlier this month.
- Summary of major projects, initiatives and accomplishments in 2025.
- Outlook on 2026 projects.
- Special thanks to CED and Communications staff for help in preparing report.



# CED Annual Report - 2025

## Community Snapshot

| Industry Sector | Number of Establishments | 2025 Jobs |
|---|---|---|
| Trade, Transportation and Utilities | 497 | 10,575 |
| Professional and Business Services | 669 | 10,165 |
| Manufacturing | 186 | 9,344 |
| Education and Health Services | 426 | 8,721 |
| Construction | 163 | 3,306 |
| Financial Activities | 324 | 3,151 |
| Leisure and Hospitality | 173 | 2,995 |
| Public Administration | 6 | 2,042 |
| Other | 403 | 2,396 |
| **Total** | **2,847** | **52,695** |



### Plymouth by the Numbers

- 80,038 population
- 32,380 total households
- $133,900 median household income
- $81,568 annual average wages in Plymouth
- 4th largest economy in Minnesota
- Lowest tax rate of peer cities
- 53,202 total jobs
- 65% of residents have a four-year college degree or higher

# CED Annual Report - 2025



Planning



Economic Development




City of Plymouth



Inspections & Code Compliance



Housing/HRA

# CED Annual Report - 2025

## Completed Projects

- *Summit Orthopedics*
- *The Brooks Apartments*
- *Gardner School*
- *Jet 6 Tech Center*
- Danfoss
- Trillium Woods









# CED Annual Report - 2025

## Under Construction

- *The Rone Apartments*
- The Boulevard
  - *Coborn's Grocery*
  - *Belterra Apartments*
  - Chase Bank
  - Melrose Apartments
- *Daikan Applied*
- Solbakken Assisted Living
- Sunset Bluff
- Brinda Subdivision










# CED Annual Report - 2025

## Housing

- 4d Incentive Program / NOAH Preservation
  - *Plymouth Colony Apartments*
  - *Lakeview Commons*
- Housing Improvement Area (HIA) policy
- Bring it Home Rental Assistance







# CED Annual Report - 2025

## On Horizon

- *Plymouth Plaza*
- *City Center*
- *494 / 55 redevelopment*
- Station 73 area redevelopment
- *Reimagine Plymouth /2050 Comp Plan*
- Willow Woods Estates (LAHA)
- Inclusionary housing policy updates



PLYMOUTH CITY CENTER









City of Plymouth



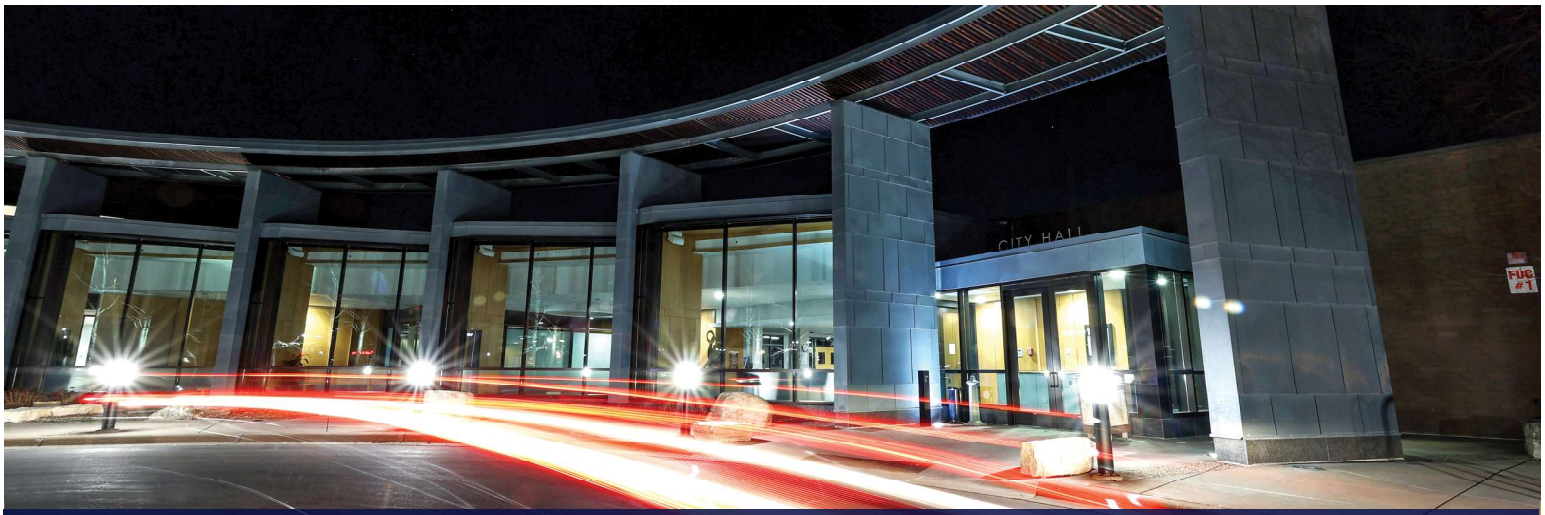



# COMMUNITY AND ECONOMIC DEVELOPMENT ANNUAL REPORT 2025

City of Plymouth




Prepared by the City of Plymouth Community and Economic Development Department




# WELCOME



*Grant Fernelius*

On behalf of the Community and Economic Development Department, I am pleased to present our 2025 Annual Report. This past year has been a period of continued progress, as we witnessed several milestones which are highlighted in this report. Our department remains committed to its core mission of ensuring a high quality of life, protecting the health and safety of our residents, businesses and visitors through robust planning, housing services, building codes and economic development. Our team was actively engaged in support of the City Council's strategic priorities, including:

- **A Connected and Thriving Community:** The city received a 2-year grant to administer a new rental assistance program that will expand housing opportunities for lower income residents. In addition, the city approved a mixed-use redevelopment plan for Plymouth Plaza, that allows for preservation of existing commercial businesses, while at the same time offering new apartments. In addition, the City Council established a Housing Trust Fund, which will provide a source of funding for future affordable housing activities.
- **Economic Stability and Vitality:** We continued to foster a business-friendly environment that encourages innovation and supports local growth. The city was successful in securing state grant funding for a global microchip testing company; received environmental investigation funds for redevelopment opportunities; and completed a small area plan to help guide future development of the southeast quadrant of I-494 and Highway 55.

The achievements detailed in this report are the result of collaborative efforts between the City Council, Planning Commission, Housing and Redevelopment Authority (HRA), city staff and the broader community. We look forward to continuing this work in 2026 and beyond.

Sincerely,

Grant Fernelius
Community and Economic Development Director




# ABOUT PLYMOUTH

Plymouth is a nationally recognized city located just 12 miles west of Minneapolis. Plymouth has built a reputation as a thriving community offering an excellent quality of life, first-rate park system, picturesque open spaces, highly regarded school districts, and innovative companies and industries.

Boasting Minnesota's fourth largest economy, the city is home to an established commercial-industrial base, with thriving manufacturing, med-tech, healthcare and professional services sectors, and access to talent from the University of Minnesota and other nearby colleges and universities.

## City Strategic Themes

The Plymouth City Council has identified five strategic priorities to fulfill our vision to be, "A city where exceptional living, stewardship and service come together." The Community and Economic Development (CED) Department focuses our work in support of these priorities.






## Plymouth by the Numbers

- 80,038 population
- 32,380 total households
- $133,900 median household income
- $81,568 annual average wages in Plymouth
- 4th largest economy in Minnesota
- Lowest tax rate of peer cities
- 53,202 total jobs
- 65% of residents have a four-year college degree or higher



# INDUSTRY PROFILE

| Industry Sector | Number of Establishments | 2025 Jobs |
|---|---|---|
| Trade, Transportation and Utilities | 497 | 10,575 |
| Professional and Business Services | 669 | 10,165 |
| Manufacturing | 186 | 9,344 |
| Education and Health Services | 426 | 8,721 |
| Construction | 163 | 3,306 |
| Financial Activities | 324 | 3,151 |
| Leisure and Hospitality | 173 | 2,995 |
| Public Administration | 6 | 2,042 |
| Other | 403 | 2,396 |
| **Total** | **2,847** | **52,695** |

Source: Quarterly Census of Employment and Wages, Minnesota Department of Employment and Economic Development (DEED). Data is for 2025. According to DEED, there were 52,695 jobs in Plymouth in 2025, down from 52,973 in 2024. The Trade Transportation and Utilities sector accounted for the largest number of jobs, followed by Professional and Business Services. Manufacturing businesses make up 6.5% of the establishments but are responsible for 17.7% of jobs in the city.



## Business Outreach and Support

Plymouth supports businesses of all sizes to help them thrive and grow here. In 2025, Economic Development staff responded to business inquiries and site requests, provided connections and resources, and conducted outreach meetings and tours of medtech and advanced manufacturing companies. Additional efforts included:

- Hosting 11 Small Business Networking Meetings in 2025, averaging 26 attendees per meeting.
- Organizing or supporting 12 ribbon cuttings and groundbreaking ceremonies.
- Hosting CEO Start Bootcamp in partnership with Elevate Hennepin for 16 entrepreneurs launching businesses.




# COMPLETED PROJECTS

## Trillium Woods

Independent living retirement community Trillium Woods completed their $56 million expansion. The 160,321-square-foot, five-story expansion consists of 18 assisted living units, 16 assisted memory care units, and 52 independent living units.

## ALTER Technology

Supported by the Minnesota Investment Fund and Job Creation Fund, ALTER Technology established its first U.S. presence in Plymouth to provide semiconductor testing solutions to serve the state's semiconductor and microelectronics industries.

## The Gardner School

An academically focused preschool and childcare center, the Gardner School opened in late 2025 following redevelopment of the former Score Sports site. Three existing lots were combined into a new lot for construction of the 11,500 square-foot facility.

## Danfoss

To accommodate consolidation of local employees into their Plymouth location, Danfoss expanded into additional space at 3550 Annapolis Lane N., building out 22,000 square feet of office space and 33,000 square feet for production, testing, and research and development.

## Summit Orthopedics

Summit Orthopedics began seeing patients in October 2025 at their 78,000 square-foot clinic, surgery center and urgent care facility, the first completed building in The Boulevard redevelopment project.



## Jet 6 Tech Center

This 90,000 square-foot building was completed early in 2025 as infill development and was subsequently leased to White Cap.

## The Brooks

Completed in April 2025, the Brooks is a four-story, 219-unit market rate apartment building offering a pet-friendly environment with significant amenities, including a pool, sky lounge with outdoor deck, and community clubroom.






# UNDER CONSTRUCTION



## Doran Harbor Lane

Construction is underway on the first of two new market-rate apartment buildings with 176 units each on the northwest corner of Harbor Lane and Fernbrook Lane. The first building, the Rone, is expected to be completed in 2026, with the second breaking ground in 2026 for completion in 2028.

## Belleston Residence

A building permit was issued in December 2025 for a 19,882 square-foot, 28-unit, single-story building at 18035 Old Rockford Road. This will be a Solbakken assisted living facility for adults requiring complex care.

## Brinda Subdivision

Located on the site of the former Silver Buckle Saddle Club, the first two building permits have been issued for this 22 single-family home subdivision on 10-acres located north of Chankahda Trail at Everest Court.

## Sunset Bluff

Construction is underway for a residential development on the southwest corner of Chankahda Trail and Vicksburg Lane, consisting of 19 villa style single-family homes and 19 townhomes.

## Suite Living

Construction is nearing completion on this 32-unit assisted living and memory care facility off Zachary Lane and Rockford Road, anticipating to open in April 2026.




## Daikin Applied

Daikin Applied broke ground in December 2025 on a 71,000 square-foot addition to its facility at 13600 Industrial Park Blvd., to expand its research and development and testing capabilities. Completion on the project is expected in 2027.

## The Boulevard

A new construction, mixed-use redevelopment is underway for the 75-acre, former Prudential Campus site off Chankahda Trail and I-494. Estimated to draw $300 million in investment, the site will consist of residential units, mixed retail, dining, groceries, high-tech industrial and office park space centered around nature trails and greenspace.

## Coborn's

Coborn's Market & Table is a new prototype store for the company and their first location in the Twin Cities metro area. Designed to offer an immersive experience and meal solutions for any time of the day, the store will include a café and fast-casual restaurant concepts.




## Belterra

Construction began in 2025 on the first of four apartment buildings in the Boulevard. Comprised of 207 units, this building will feature an amenity deck, walkout units and balconies. Supported by Tax Increment Financing, 20% of the units will be reserved for those earning 60% or less of area median income (AMI).

## Chase Bank

The first of several retail establishments in the Boulevard, Chase Bank broke ground in 2025 and is expected to open in 2026.



## Building Inspections

The Plymouth Building Division completed inspections across a wide range of building, mechanical, electrical, and plumbing projects. Their involvement helps ensure construction is performed safely and in compliance with building and city code requirements. From the early stages of construction to final occupancy, inspectors support a smooth and efficient transition for both builders and occupants.

- Plymouth has 2,015 rental properties which include over 9,700 rental dwelling units. 383 new multi-family dwelling units were added in 2025.
- Nearly 20,000 building inspections were completed and 11,313 permits were issued.
- The city experienced over $427 million in construction value in 2025.
- 45 new single-family and townhouse buildings constructed.




# HOUSING



## Resident Support

The Housing Division utilizes a variety of resources including federal and local dollars to support the housing needs of Plymouth residents.

In 2025, the Housing and Redevelopment Authority (HRA) leveraged CDBG funds to help four first-time buyers purchase homes in Plymouth and assist with the purchase of the city's sixth land trust property.

CDBG funds were also utilized to make necessary repairs for four households.

## Service Partnerships

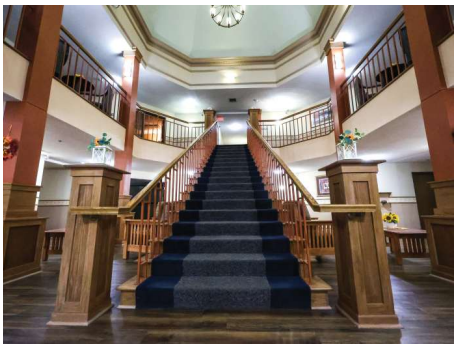
The HRA partnered with five local agencies to provide residents with funding, counseling and tenant advocacy services. 553 individuals received financial or legal counseling services related to their housing. 9 households experiencing hardship, at risk of eviction, received direct rental and/or utility assistance. 73 Elderly Households received household and/or outdoor maintenance services.

## Architectural Design Program

The city also offers an Architectural Design Service Program to assist homeowners in their efforts to update older homes, providing technical assistance to ensure those updates are of sound quality and design. There were three clients for this program in 2025.

## Home Energy Squad Visits

Plymouth partners in the Home Energy Squad program to help residents save energy. The HRA subsidizes the cost of an in-home visit where specialists install energy-saving products and make other recommendations. 163 households used this service in 2025.

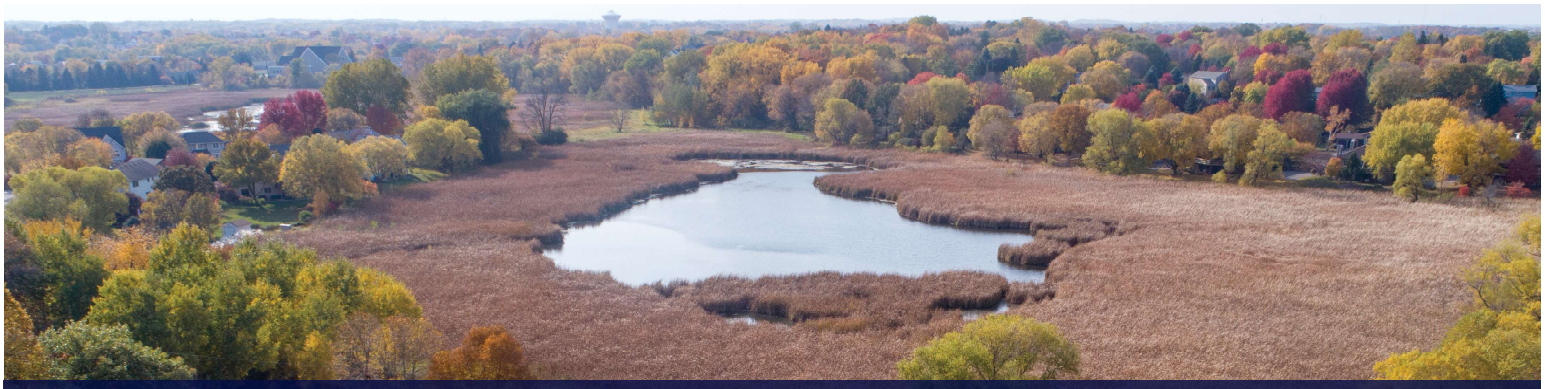


## Plymouth Towne Square

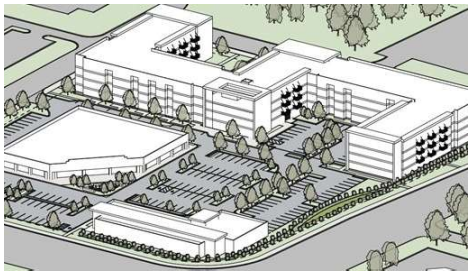
Plymouth Towne Square is an HRA owned, 99-unit, 100% affordable multifamily building for seniors aged 55 and older. In 2025, more than $600,000 in capital improvements were completed on the building, including painting of all interior common areas, elevator modernization, fire panel update, and complete roof replacement.

## Looking Ahead

Bring it Home is a new state-run rental assistance program utilizing state appropriations and a regional sales tax. Plymouth HRA has been awarded funding for 36 rental vouchers for the 2026-2027 grant period.



# ON THE HORIZON



## I-494/Highway 55

Anticipating redevelopment of the southeast corner of Highway 55 and I-494, the city purchased and demolished the former Red Roof Inn in 2025. This corner is guided mixed-use and the city has worked with a consultant on a small area plan to build a vision for the proposed redevelopment that would include office, retail and multifamily residential uses.

## Plymouth Plaza

This proposed redevelopment of the Plymouth Plaza site at the southwest corner of Highways 101 and 6 would involve constructing a new medical office building on the corner, preserving a portion of the existing building for the current retail tenants, and demolishing another part of the building to construct a new 195-unit apartment building. The development would be supported by Tax Increment Financing and 20% of the apartment units would be reserved for those earning less than 60% of the adjusted median income (AMI).







## Reimagine Plymouth 2050 Comprehensive Plan

All cities in the metro region must prepare a comprehensive plan every 10 years that guides the city for the next 20 years. The Reimagine Plymouth 2050 Comprehensive Plan will outline Plymouth's existing conditions, describe future goals for development, and include an action plan on how to achieve these objectives. The city is committed to involving residents, businesses and workers in the process to craft a community vision for Plymouth's future. Work on the initial phases of the plan will begin in early 2026 with anticipated completion in the summer 2027.