



Plymouth City Commission

Regular Meeting Agenda

Monday, November 3, 2025 7:00 p.m.
Plymouth City Hall & Online Zoom Webinar

City of Plymouth
201 S. Main St.
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

Join Zoom Webinar: Nov 3 <https://us02web.zoom.us/j/88053727100>

Passcode:973140 Webinar ID: 880 5372 7100

1. **CALL TO ORDER**
 - a. Pledge of Allegiance
 - b. Roll Call
2. **Oath of Office** – Officer Spenser Saltsman, Police Department
3. **AUDIT PRESENTATION**
4. **APPROVAL OF MINUTES**
 - a. October 20, 2025 City Commission Regular Meeting Minutes
5. **APPROVAL OF THE AGENDA**
6. **ENACTMENT OF THE CONSENT AGENDA**
 - a. Special Event: Holiday Greens Market, Saturday 11/29/2025
 - b. Special Event: Hanukkah Candle Lighting and Celebration, Monday 12/15/2025
 - c. Special Event: Santa’s City of Plymouth Parade, Friday 11/28/2025
 - d. Special Event: PCCS Mental Health and Wellness Fair, Friday, 4/25/2026
7. **CITIZEN COMMENTS**
8. **COMMISSION COMMENTS**
9. **OLD BUSINESS**
10. **NEW BUSINESS**
 - a. Bulk Leaf & Waste Hauling
 - b. Snow & Ice Control Policy
 - c. 1st Quarter Budget Amendments
 - d. Authorization for Adjustment to City Commission Regular Meeting Schedule
11. **REPORTS AND CORRESPONDENCE**
 - a. Pension/OPEB Report
 - b. Liaison Reports
 - c. Appointments

12. ADJOURNMENT

Consent Agenda - The items on the Consent Agenda will be approved by one motion as Agenda Item #4. There will be no separate discussion of these items unless a Commissioner or citizen so requests, in which case that item will then be placed on the regular agenda.

Citizen Comments - This section of the agenda allows up to 3 minutes to present information or raise issues for items not on the agenda. Upon arising to address the Commission, speakers should first identify themselves by clearly stating their name and address. Comments must be limited to the subject of the item.

Meetings of the City of Plymouth are open to all without regard to race, sex, color, age, national origin, religion, height, weight, marital status, disability, or any other trait protected under applicable law. Any individual planning to attend the meeting who has need of special assistance under the Americans with Disabilities Act (ADA) should submit a request to the ADA Coordinator at 734-453-1234 ext. 234 at least two working days in advance of the meeting so an attempt can be made to make reasonable accommodations. The request may also be submitted via mail at 201 S. Main St. Plymouth, MI 48170, or email to clerk@plymouthmi.gov.

City of Plymouth Strategic Plan 2022-2026

GOAL AREA ONE - SUSTAINABLE INFRASTRUCTURE

OBJECTIVES

1. Identify and establish sustainable financial model(s) for major capital projects, Old Village business district, 35th District Court, recreation department, and public safety
2. Incorporate eco-friendly, sustainable practices into city assets, services, and policies; including more environmentally friendly surfaces, reduced impervious surfaces, expanded recycling and composting services, prioritizing native and pollinator-friendly plants, encouraging rain gardens, and growing a mature tree canopy
3. Partner with or become members of additional environmentally aware organizations
4. Increase technology infrastructure into city assets, services, and policies
5. Continue sustainable infrastructure improvement for utilities, facilities, and fleet
6. Address changing vehicular habits, including paid parking system /parking deck replacement plan, electric vehicle (EV) charging stations, and one-way street options

GOAL AREA TWO – STAFF DEVELOPMENT, TRAINING, AND SUCCESSION

OBJECTIVES

1. Create a 5-year staffing projection
2. Review current recruitment strategies and identify additional resources
3. Identify/establish flex scheduling positions and procedures
4. Develop a plan for an internship program
5. Review potential department collaborations
6. Hire an additional recreation professional
7. Review current diversity, equity, and inclusion training opportunities
8. Seek out training opportunities for serving diverse communities

GOAL AREA THREE - COMMUNITY CONNECTIVITY

OBJECTIVES

1. Engage in partnerships with public, private and non-profit entities
2. Increase residential/business education programs for active citizen engagement
3. Robust diversity, equity, and inclusion programs
4. Actively participate with multi-governmental lobbies (Michigan Municipal League, Conference of Western Wayne, etc.)

GOAL AREA FOUR - ATTRACTIVE, LIVABLE COMMUNITY

OBJECTIVES

1. Create vibrant commercial districts by seeking appropriate mixed-use development, marketing transitional properties, and implementing Redevelopment Ready Communities (RRC) practices
2. Improve existing and pursue additional recreational and public green space opportunities and facilities for all ages
3. Develop multi-modal transportation plan which prioritizes pedestrian and biker safety
4. Improve link between Hines Park, Old Village, Downtown Plymouth, Plymouth Township, and other regional destinations
5. Maintain safe, well-lit neighborhoods with diverse housing stock that maximizes resident livability and satisfaction
6. Modernize and update zoning ordinance to reflect community vision
7. Implement Kellogg Park master plan

"The government in this community is small and accessible to all concerned."

-Plymouth Mayor Joe Bida

November 1977

ADMINISTRATIVE INFORMATION

To: Mayor & City Commission
CC: S:\Manager\Forman Files\Memorandum - Audit Presentation 2024-2025 - 11-03-2025.doc
From: Chris S. Porman -City Manager
Date: 10/29/2025
Re: Audit Presentation

The City's Independent Auditor will make a presentation to the City Commission at the meeting on Monday.

The City Staff has worked well with our auditor, Rana Emmons and her team from PSLZ. Together we have worked to resolve the questions and issues posed by the Auditing staff.

As you are aware, the Auditor is contracted by the City Commission to review the work of the City Administration and to report back to the Commission. The Auditor is the City Commission's contractor, and her reports are independent of the City Administration. The purpose of the audit is for the auditor to express an opinion about whether the financial statements prepared by management are fairly presented.

Rana Emmons will give a presentation for the City Commission on Monday. Members of the Commission are welcome to contact Rana in advance of the meeting if they have any specific questions that they may wish to have answered prior to the public presentation. You may also forward any comments/questions to the City Administration in advance of the meeting, and we will forward them to the Auditor.

No action is required on this matter as this is a report to the City Commission, and we use the audit to file reports with various agencies prior to calendar year end to show the fiscal health of the city. A complete copy of the Audit will be posted on the City's Web Site.

**CITY OF PLYMOUTH
Wayne County, Michigan**

AUDITED FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 2025**

CITY OF PLYMOUTH
For the Year Ended June 30, 2025

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For the Year Ended June 30, 2025

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PSLZ PLLC

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Independent Auditor's Report

To the Honorable Mayor and City Commission
City of Plymouth, Michigan

Opinions

We have audited the accompanying 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 of Plymouth, Michigan, as of and for the year ended June 30, 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 accompanying 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 of all remaining fund information of the City of Plymouth, Michigan, as of June 30, 2025, and the respective changes in its financial position and, where applicable, cash flows thereof 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 (GAAS). 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 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.

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 twelve months beyond the financial statement 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 GAAS 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 judgment made by a reasonable user based on the financial statements.

Honorable Mayor and City Commission
City of Plymouth, Michigan

In performing an audit in accordance with GAAS, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplemental information, as identified 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, which 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 required supplementary information 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.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Plymouth's basic financial statements. The other supplemental information, as identified 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 underlying accounting and other records used to prepare the basic financial statements or 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 other supplemental information, as identified in the table of contents is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully,



PSLZ PLLC
Certified Public Accountants

October 22, 2025



CITY OF PLYMOUTH

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Phone 734-453-1234
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Management's Discussion and Analysis

As management of the City of Plymouth, we offer readers of the City of Plymouth's financial statements this narrative overview and analysis of the financial activities of the City of Plymouth for the fiscal year ended June 30, 2025.

Financial Highlights

- The assets of the City of Plymouth exceeded its liabilities at the close of the most recent fiscal year by \$35,482,937 (*net position*).
- As of the close of the current fiscal year, the City of Plymouth's governmental funds reported combined ending fund balances of \$14,883,915, a decrease of \$792,280 over the prior year. Approximately 32% of this total amount, \$4,719,183 is *available for spending* at the government's discretion (*uncommitted fund balance*).
- At the end of the current fiscal year, the total fund balance for the general fund was \$5,376,851, an increase of \$524,789 over the prior year, and approximately 43% of total general fund expenditures.
- The City of Plymouth's total long-term debt decreased \$1,674,605 during the fiscal year as the City paid off the 2015 Water & Sewer bonds and the 2015 DDA bonds along with annual debt service payments made.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Plymouth's basic financial statements. The City of Plymouth's basic financial statements comprise 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.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Plymouth's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Plymouth's assets and liabilities, with the difference between the two 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 of Plymouth is improving or deteriorating.

The *statement of activities* presents information showing how the government'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).

Both of the government-wide financial statements distinguish functions of the City of Plymouth 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 of Plymouth include general government, public safety, highways and streets, sanitation, and culture and recreation. The business-type activities of the City of Plymouth include a water and sewer system.

The government-wide financial statements include not only the City of Plymouth itself (known as the *primary government*), but also a legally separate Downtown Development Authority, and other "non major" component units for which the City of Plymouth is financially accountable. Financial information for these *component units* are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 11-13 of this report.

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 of Plymouth, 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 of Plymouth can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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 *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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Plymouth maintains nineteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is the only governmental major 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 of Plymouth adopts an annual appropriated budget for its general fund and special revenue funds. A budgetary comparison statement has been provided for the general fund on page 53 to demonstrate compliance with this budget.

Proprietary funds. The City of Plymouth maintains a single proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Plymouth uses an enterprise fund to account for its water and sewer activity.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Plymouth's various functions. The City of Plymouth uses an internal service fund to account for its fleet of vehicles, and other equipment. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are custodial funds used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City of Plymouth's own programs. The basic fiduciary fund financial statements can be found on page 20 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-48 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Plymouth's progress in funding its obligation to provide pension benefits and other post-employment benefits to its employees. This information can be found on pages 49 - 52 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 54-62 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Plymouth, assets exceeded liabilities by \$31,062,891 at the close of the most recent fiscal year.

By far the largest portion of the City of Plymouth's net position (104%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Plymouth used these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Plymouth'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.

City of Plymouth's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 18,551,417	\$ 18,337,479	\$ 1,096,039	\$ 1,359,712	\$ 19,647,456	\$ 19,697,191
Capital Assets	28,658,637	28,016,216	14,226,054	13,845,140	42,884,691	41,861,356
Total Assets	47,210,054	46,353,695	15,322,093	15,204,852	62,532,147	61,558,547
Deferred Outflows	671,502	734,638	-	-	671,502	734,638
Long-term liabilities	23,591,045	25,882,446	-	220,000	23,591,045	26,102,446
Other liabilities	2,760,004	2,562,489	283,381	271,955	3,043,385	2,834,444
Total Liabilities	26,351,049	28,444,935	283,381	491,955	26,634,430	28,936,890
Deferred Inflows	1,086,282	2,268,569	-	24,835	1,086,282	2,293,404
Net Position:						
Net Investment						
in capital assets	22,840,510	27,227,889	14,226,054	13,600,305	37,066,564	40,828,194
Restricted	5,645,913	5,963,945	-	-	5,645,913	5,963,945
Unrestricted (Deficit)	(8,042,198)	(16,817,005)	812,658	1,087,757	(7,229,540)	(15,729,248)
Total Net Position	\$ 20,444,225	\$ 16,374,829	\$ 15,038,712	\$ 14,688,062	\$ 35,482,937	\$ 31,062,891

An additional portion of the City of Plymouth's net position \$5,645,913 represents resources that are subject to external restrictions on how they may be used.

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Program Revenues:						
Charges for Services	\$ 3,771,860	\$ 3,321,483	\$ 5,632,617	\$ 4,845,969	\$ 9,404,477	\$ 8,167,452
Operating Grants & Contrib.	2,414,615	2,377,792	-	-	2,414,615	2,377,792
Capital Grants & Contrib.	-	-	195,317	50,000	195,317	50,000
General Revenues:						
Property Taxes	10,351,169	10,343,734	-	-	10,351,169	10,343,734
State Shared Revenues	1,373,131	1,159,781	-	-	1,373,131	1,159,781
Franchise Fees	151,770	174,194	-	-	151,770	174,194
Investment Earnings	562,532	416,466	60,086	71,205	622,618	487,671
Total Revenues	18,625,077	17,793,450	5,888,020	4,967,174	24,513,097	22,760,624
Program Expenses:						
General Government	2,033,863	1,627,951	-	-	2,033,863	1,627,951
Public Safety	5,708,666	4,796,190	-	-	5,708,666	4,796,190
Public Works	4,869,738	3,288,728	-	-	4,869,738	3,288,728
Recreation and Cultural	1,688,510	1,628,733	-	-	1,688,510	1,628,733
Interest on Long-Term Debt	254,904	148,617	-	-	254,904	148,617
Water and Sewer	-	-	5,537,370	4,963,992	5,537,370	4,963,992
Total Expenses	14,555,681	11,490,219	5,537,370	4,963,992	20,093,051	16,454,211
Change in Net Position	\$ 4,069,396	\$ 6,303,231	\$ 350,650	\$ 3,182	\$ 4,420,046	\$ 6,306,413

Governmental activities. Governmental activities increased the City of Plymouth's net position by \$4,069,396. Governmental expenses totaled \$14,555,681 in the current fiscal year as compared to \$11,490,219 in the prior year. The prior year included a decrease in the net pension expenses of \$1,873,388 related to a net pension liability decrease. The current year includes a net decrease in the net pension expenses of \$1,164,473. Also in the prior year, the total expenses reflected a decrease in OPEB expenses of \$1,785,356 and the current year reflects a decrease of \$924,013 in OPEB expenses.

Business-type activities. Business-type activities increased the City of Plymouth's net position by \$350,650. The City's only business-type activity, the water and sewer fund, has demonstrated improvement for the past few years parallel with the improvements in the governmental activities sector. Much of the accumulation of unrestricted assets are the result of the City Commission's desire to provide more reserves to cover unanticipated system replacements as well as to provide for significant future internal funding of ongoing utility replacements as part of the street construction program.

Financial Analysis of the Government's Funds

As noted earlier, the City of Plymouth uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Plymouth's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Plymouth's financing requirements. In particular, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Plymouth's governmental funds reported combined ending fund balances of \$14,883,915, a decrease of \$792,280 from the prior year. The decrease in the current year is due primarily to capital projects which include road improvement project expenditures of \$1,704,324 and also the purchase of trash carts for the residents of \$369,418.

Proprietary funds. The City of Plymouth's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Water and Sewer Fund at the end of the year amounted to \$812,658. The increase in net position was \$350,650 compared to an increase of \$3,182 in the prior year. The water billing revenue increased 14.9% and the sewer billing increased 8.8% in the current year. Other factors concerning the finances of the fund have already been addressed in the discussion of the City of Plymouth's business-type activities.

General Fund Budgetary Highlights

The budget is a collaborative process between the City administration and City Commission, which begins with the distribution of materials to department heads in January of each year. Department heads submit their funding request in February. Costs are deliberated and funding requests are debated, which ultimately results in a proposed budget delivered to the City Commission per Charter Section 8.2. Through the budget review process, the final draft is created and sent to the City Commission for approval in June of each year. The multi-year budget model, which the City adopted beginning with the 2004-05 budget, has provided the administration with much needed assistance in achieving financial stability and strengthening operational fund balances as reflected in this audit report. The City of Plymouth reviews and approves budget amendments on a quarterly basis during November, February, May and June of each year. It is through this process that the City administration and City Commission are able to adaptively adjust to our ever-changing environment.

Capital Asset and Debt Administration

Capital assets. The City of Plymouth's investment in capital assets for its governmental and business type activities as of June 30, 2025, amounts to \$42,884,691 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads and highways.

Most of the significant capital asset changes during the current fiscal year occurred as we near the completion of infrastructure improvements as part of the street reconstruction program involving replacement of roads, drainage systems and water and sewer utility mains.

Long-term debt. At the end of the current fiscal year, the City of Plymouth had total bonded and installment debt outstanding of \$8,742,089. The City made annual debt service payments of \$1,469,605 and \$205,000 of payments by the DDA. The City paid off the 2015 Water and Sewer Capital Improvement bonds and the 2015 DDA Capital Improvement bonds in fiscal year 2025. Additional information on the City of Plymouth's long-term debt can be found in notes III.D. on page 38-39.

Economic Factors and Next Year's Budgets and Rates

The City of Plymouth's overall financial position remains stable, supported by sound fiscal management and long-term strategic planning. The City maintains an AA+ bond rating from S&P Global Ratings with a stable outlook, reflecting continued confidence in its financial stewardship. In June, the City Commission adopted the 2025–26 budget totaling \$34,487,196, a 2.7% decrease from the prior year's final amended budget. The General Fund budget totals \$14,030,262, a modest increase of 0.1%, and remains balanced in accordance with City Charter requirements.

The 2025–26 budget includes \$8.8 million for capital outlay and debt service to advance infrastructure investments, facility improvements, and essential equipment replacements. Key capital initiatives include the Holbrook Street reconstruction project, lead service line replacements, park enhancements in collaboration with community partners, and the mausoleum retrofit project at Riverside Cemetery. These investments are strategically financed through a combination of user fees, grant funding, fund balance allocations, and previously authorized bond issues.

The City continues to benefit from a strong local housing market, with taxable values increasing 5.8% over the past year. However, revenue growth remains constrained by the constitutional limits imposed by the Headlee Amendment and Proposal A. For the 2025 tax year, the general operating millage will be reduced from 10.3099 to 10.1964 mills, marking the tenth millage rollback in the past eleven years. The overall City millage rate for FY 2025–26 will be 13.6717 mills, the lowest since FY 1997–98. The waste and recycling operating millage remains unchanged at 1.8200 mills, while the general obligation debt millage will decrease from 1.9500 to 1.6800 mills due to declining debt obligations associated with the 2020 and 2024 street program bonds.

The City also continues to proactively manage its long-term debt and legacy cost obligations. Outstanding general obligation bonds total \$7,965,000, and equipment loans total \$1,275,465. Pension and retiree healthcare liabilities continue to decline as a result of consistent funding strategies and responsible cost management. The City remains committed to maintaining a structurally balanced financial plan while meeting future infrastructure and service delivery needs.

The 2025–26 budget also includes moderate fee adjustments necessary to sustain core utility and service operations. Beginning July 1, 2025, service charges and utility rates recommended by staff included a \$1.00 increase to the trash cart service fee, from \$10.50 to \$11.50 per month. Water and sewer usage rates increased by 9.6% per thousand gallons, from \$6.84 to \$7.97 for water and from \$8.50 to \$8.85 for sewer, to support system maintenance and capital reinvestment needs. All proposed fee adjustments were approved by the City Commission. The City continues to pursue external funding opportunities and has prioritized grant applications to leverage local resources for maximum community impact.

As the City of Plymouth prepares for future external challenges, such as inflationary pressures, rising service delivery costs, and the anticipated regional SMART mass transit millage beginning in 2026, the adopted budget maintains financial flexibility while continuing to advance the City Commission's strategic priorities. These priorities include infrastructure reinvestment, public safety, economic development, sustainability initiatives, employee development, and long-term community livability.

Requests for Information

This financial report is designed to provide a general overview of the City of Plymouth's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 201 S. Main Street, City of Plymouth, Michigan 48170.

BASIC FINANCIAL STATEMENTS

CITY OF PLYMOUTH
Statement of Net Position
June 30, 2025

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Cash Equivalents	\$ 17,354,087	\$ 84,132	\$ 17,438,219	\$ 1,431,819
Investments	75,137	-	75,137	-
Receivables (net of allowance for uncollectibles)	349,745	844,783	1,194,528	8,013
Due from Other Funds	80,000	-	80,000	-
Due from Primary Government	-	-	-	10,824
Due from Other Governmental Units	549,610	-	549,610	-
Inventory	142,838	167,124	309,962	-
Capital Assets (Net of Accumulated Depreciation)	28,658,637	14,226,054	42,884,691	3,612,332
Total Assets	<u>47,210,054</u>	<u>15,322,093</u>	<u>62,532,147</u>	<u>5,062,988</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferral related to Pension	671,502	-	671,502	-
LIABILITIES				
Accounts Payable	526,715	262,394	789,109	267,085
Accrued Liabilities	1,298,151	20,987	1,319,138	2,811
Due to Component Unit	10,824	-	10,824	-
Due to Other Governmental Units	404,942	-	404,942	-
Unearned Revenue	519,372	-	519,372	-
Noncurrent Liabilities:				
Compensated Absences	418,314	-	418,314	-
Other Post Employment Benefits (OPEB)	11,266,918	-	11,266,918	-
Net Pension Liability	3,163,724	-	3,163,724	-
Due within one year	1,470,650	-	1,470,650	-
Due in more than one year	7,271,439	-	7,271,439	-
Total Liabilities	<u>26,351,049</u>	<u>283,381</u>	<u>26,634,430</u>	<u>269,896</u>
DEFERRED INFLOW OF RESOURCES				
Deferral related to Pension	368,164	-	368,164	-
Unamortized Bond Premium	718,118	-	718,118	-
	<u>1,086,282</u>	<u>-</u>	<u>1,086,282</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	22,840,510	14,226,054	37,066,564	3,612,332
Restricted for:				
Capital Projects	236,871	-	236,871	-
Debt Service	772,371	-	772,371	-
Special Revenue	3,963,601	-	3,963,601	-
Other	673,070	-	673,070	-
Unrestricted (Deficit)	(8,042,198)	812,658	(7,229,540)	1,180,760
Total Net Position	<u>\$ 20,444,225</u>	<u>\$ 15,038,712</u>	<u>\$ 35,482,937</u>	<u>\$ 4,793,092</u>

CITY OF PLYMOUTH
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 2,033,863	\$ 1,496,752	\$ 984,673	\$ -
Public Safety	5,708,666	884,267	80,607	-
Public Works	4,869,738	509,966	1,296,766	-
Recreation and Cultural	1,688,510	880,875	52,569	-
Interest on Long-Term Debt	254,904	-	-	-
Total Governmental Activities	14,555,681	3,771,860	2,414,615	-
Business-type Activities:				
Water and Sewer	5,537,370	5,632,617	-	195,317
Total Primary Government	\$ 20,093,051	\$ 9,404,477	\$ 2,414,615	\$ 195,317
Component Units:				
D.D.A./B.R.A./E.D.C.	\$ 1,781,390	\$ 100,130	\$ 24,483	\$ -

General Revenues:
Property Taxes
State Shared Revenues
Franchise Fee
Unrestricted Investment Earnings
Total General Revenues and Transfers

Change in Net Position
Net Position - Beginning

Net Position - Ending

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ 447,562	\$ -	\$ 447,562	\$ -
(4,743,792)	-	(4,743,792)	-
(3,063,006)	-	(3,063,006)	-
(755,066)	-	(755,066)	-
(254,904)	-	(254,904)	-
<u>(8,369,206)</u>	<u>-</u>	<u>(8,369,206)</u>	<u>-</u>
-	290,564	290,564	-
<u>(8,369,206)</u>	<u>290,564</u>	<u>(8,078,642)</u>	<u>-</u>
-	-	-	<u>(1,656,777)</u>
10,351,169	-	10,351,169	1,904,975
1,373,131	-	1,373,131	-
151,770	-	151,770	-
562,532	60,086	622,618	34,711
<u>12,438,602</u>	<u>60,086</u>	<u>12,498,688</u>	<u>1,939,686</u>
4,069,396	350,650	4,420,046	282,909
<u>16,374,829</u>	<u>14,688,062</u>	<u>31,062,891</u>	<u>4,510,183</u>
<u>\$ 20,444,225</u>	<u>\$ 15,038,712</u>	<u>\$ 35,482,937</u>	<u>\$ 4,793,092</u>

CITY OF PLYMOUTH
Balance Sheet
Governmental Funds
June 30, 2025

	General	2024 Road Construction Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 6,753,604	\$ 3,658,111	\$ 6,006,896	\$ 16,418,611
Investments	-	-	75,137	75,137
Receivables (net of allowance for uncollectibles):				
Taxes	105,568	-	-	105,568
Accounts	88,005	3,033	153,139	244,177
Due from Other Funds	80,000	-	-	80,000
Due from Other Governmental Units	343,340	-	206,270	549,610
Inventory	27,668	-	102,042	129,710
	<u>\$ 7,398,185</u>	<u>\$ 3,661,144</u>	<u>\$ 6,543,484</u>	<u>\$ 17,602,813</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	\$ 309,987	\$ 19,064	\$ 169,034	\$ 498,085
Accrued and Other Liabilities	1,245,581	-	40,094	1,285,675
Due to Other Governmental Units	404,942	-	-	404,942
Due to Component Unit	10,824	-	-	10,824
Unearned Revenue	50,000	-	469,372	519,372
Total Liabilities	<u>2,021,334</u>	<u>19,064</u>	<u>678,500</u>	<u>2,718,898</u>
Fund Balances:				
Non Spendable-Inventory and Prepaid Expenditures	27,668	-	102,042	129,710
Non Spendable-Long Term Accounts Receivable	80,000	-	-	80,000
Restricted:				
Capital Projects	-	3,642,080	236,871	3,878,951
Debt Service	-	-	772,371	772,371
Special Revenue	-	-	3,963,601	3,963,601
Cemetery	-	-	673,070	673,070
Committed	550,000	-	117,029	667,029
Unassigned	4,719,183	-	-	4,719,183
Total Fund Balances	<u>5,376,851</u>	<u>3,642,080</u>	<u>5,864,984</u>	<u>14,883,915</u>
Total Liabilities and Fund Balances	<u>\$ 7,398,185</u>	<u>\$ 3,661,144</u>	<u>\$ 6,543,484</u>	

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 the funds.	24,960,821
Internal Service Funds are used by management to charge the costs of motor pool to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. These liabilities do not require current resources:	3,828,225
Other Post Employment Benefits Liability	(11,266,918)
Compensated Absences Liability	(418,314)
Net Pension Liability	(2,860,386)
Deferred Charges on Bonds	(718,118)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(7,965,000)
Net Position of Governmental Activities	<u>\$ 20,444,225</u>

CITY OF PLYMOUTH
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	<u>General</u>	<u>2024 Road Construction Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>				
Property Taxes	\$ 7,652,626	\$ -	\$ 2,698,543	\$ 10,351,169
Licenses and Permits	2,482	-	623,829	626,311
Intergovernmental:				
Federal, State and Local	2,345,753	-	1,374,517	3,720,270
Charges for Services	1,221,839	22,933	1,369,684	2,614,456
Interest	221,903	188,803	129,734	540,440
Other	687,789	-	67,968	755,757
Total Revenues	<u>12,132,392</u>	<u>211,736</u>	<u>6,264,275</u>	<u>18,608,403</u>
<u>Expenditures</u>				
Current:				
General Government	2,422,721	-	-	2,422,721
Public Safety	5,994,397	-	795,454	6,789,851
Public Works	1,110,760	-	2,730,880	3,841,640
Recreation and Cultural	241,331	-	1,458,275	1,699,606
Debt Service:				
Principal	-	-	1,020,000	1,020,000
Interest and Other Charges	-	-	333,332	333,332
Capital Outlay	1,194,639	1,704,324	394,570	3,293,533
Total Expenditures	<u>10,963,848</u>	<u>1,704,324</u>	<u>6,732,511</u>	<u>19,400,683</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,168,544</u>	<u>(1,492,588)</u>	<u>(468,236)</u>	<u>(792,280)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	-	434,636	1,464,598	1,899,234
Transfers Out	(643,755)	-	(1,255,479)	(1,899,234)
Total Other Financing Sources (Uses)	<u>(643,755)</u>	<u>434,636</u>	<u>209,119</u>	<u>-</u>
Net Change in Fund Balances	524,789	(1,057,952)	(259,117)	(792,280)
Fund Balances - Beginning	<u>4,852,062</u>	<u>4,700,032</u>	<u>6,124,101</u>	<u>15,676,195</u>
Fund Balances - Ending	<u>\$ 5,376,851</u>	<u>\$ 3,642,080</u>	<u>\$ 5,864,984</u>	<u>\$ 14,883,915</u>

CITY OF PLYMOUTH
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities (page 12-13) are different because:

Net change in fund balances - total governmental funds (page 15)	\$	(792,280)
<p>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 expense. This is the amount by which capital outlay expenditures exceeded depreciation expense in the current period.</p>		
	Capital Outlay	2,853,005
	Depreciation Expense	(1,998,226)
<p>The net decrease in other post employment benefit obligations (OPEB) does not require current resources and are not included in governmental funds.</p>		
		924,013
<p>The net decrease in Net Pension Liability does not require current resources and are not included in governmental funds.</p>		
		1,164,473
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
	Bond Amortization	112,458
	Principal Repayments	1,020,000
	Compensated Absences increase	(39,997)
<p>Internal service funds are used by management to charge the costs of fleet management and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.</p>		
		825,950
Change in net position in governmental activities (page 13)	\$	4,069,396

CITY OF PLYMOUTH
Balance Sheet
Proprietary Funds
June 30, 2025

	Business Type Activity Enterprise Fund	Governmental Activities - Internal Service
	Water & Sewer	Equipment Fund
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 84,132	\$ 935,476
Accounts Receivable	844,783	-
Inventory	167,124	13,128
Total Current Assets	1,096,039	948,604
Property, Plant and Equipment:		
Water and Sewer Infrastructure	24,366,035	-
Machinery, Equipment and Vehicles	1,904,058	8,005,243
Accumulated Depreciation	(12,044,039)	(4,307,427)
Net Property, Plant and Equipment	14,226,054	3,697,816
Total Assets	\$ 15,322,093	\$ 4,646,420
<u>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</u>		
Current Liabilities:		
Accounts Payable	\$ 262,394	\$ 28,630
Accrued Liabilities	20,987	12,476
Current Portion of Long Term Debt Payable	-	410,650
Total Current Liabilities	283,381	451,756
Long-Term Liabilities:		
Notes Payable	-	366,439
Net Position:		
Net Investment in Capital Assets	14,226,054	2,920,727
Unrestricted	812,658	907,498
Total Net Position	15,038,712	3,828,225
Total Liabilities and Net Position	\$ 15,322,093	\$ 4,646,420

CITY OF PLYMOUTH
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	<u>Business Type Activity Enterprise Fund</u>	<u>Governmental Activities - Internal Service</u>
	<u>Water & Sewer</u>	<u>Equipment Fund</u>
<u>Operating Revenues:</u>		
Charges for Services	\$ 5,632,617	\$ -
Rental Income	-	1,314,797
Miscellaneous	-	296,113
Total Operating Revenues	<u>5,632,617</u>	<u>1,610,910</u>
<u>Operating Expenses:</u>		
Personal Services, Other and Administrative	709,841	434,992
Trunk and Lateral	355,348	-
Mains Maintenance	282,611	-
Service Maintenance	146,296	-
Sewage Disposal Charges	1,825,740	-
Purchased Water	1,375,058	-
Meter Maintenance	90,752	-
Hydrant Maintenance	71,162	-
Depreciation and Amortization	676,162	388,030
Total Operating Expenses	<u>5,532,970</u>	<u>823,022</u>
Operating Income	<u>99,647</u>	<u>787,888</u>
<u>Non-Operating Revenues (Expenses):</u>		
Grants	195,317	50,000
Interest Income	60,086	22,092
Interest Expense	(4,400)	(34,030)
Total Non-Operating Revenues (Expenses)	<u>251,003</u>	<u>38,062</u>
Net Income	350,650	825,950
Net Position, Beginning	<u>14,688,062</u>	<u>3,002,275</u>
Net Position, Ending	<u>\$ 15,038,712</u>	<u>\$ 3,828,225</u>

CITY OF PLYMOUTH
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	<u>Business Type Activity Enterprise Fund</u>	<u>Governmental Activities - Internal Service</u>
	<u>Water & Sewer</u>	<u>Equipment Fund</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Receipts from customers and users	\$ 5,885,356	\$ 296,113
Receipts from quasi-external transactions	-	1,314,797
Payments to suppliers	(4,209,148)	(457,688)
Payments to employees	(708,559)	(7,894)
Net Cash Provided by Operating Activities	967,649	1,145,328
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Grant Contribution	195,317	50,000
Purchases of Capital Assets	(1,057,076)	(175,672)
Principal Paid on Capital Debt	(220,000)	(229,605)
Interest Paid on Capital Debt	(29,235)	(34,030)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,110,994)	(389,307)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest Earned	60,086	22,092
Net Increase (Decrease) in Cash and Cash Equivalents	(83,259)	778,113
Cash and Cash Equivalents, Beginning	167,391	157,363
Cash and Cash Equivalents, Ending	\$ 84,132	\$ 935,476
<u>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$ 99,647	\$ 787,888
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization Expense	676,162	388,030
(Increase) Decrease in Receivables	252,739	-
(Increase) Decrease in Inventory	(72,325)	(8,770)
Increase (Decrease) in Accounts Payable	10,144	(21,837)
Increase (Decrease) in Accrued Liabilities	1,282	17
Net Cash Provided by Operating Activities	\$ 967,649	\$ 1,145,328

CITY OF PLYMOUTH
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	<u>Custodial Funds</u>
<u>ASSETS</u>	
Cash	\$ 58,228
<u>LIABILITIES</u>	
Due to Other Governments	<u>58,228</u>
NET POSITION	\$ <u><u>-</u></u>

CITY OF PLYMOUTH
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2025

	<u>Custodial Funds</u>
Additions:	
Taxes Collected for Other Governments	\$ 24,781,912
Deductions:	
Payment of Taxes to Other Governments	<u>24,781,912</u>
Change in Net Position	\$ <u><u>-</u></u>

CITY OF PLYMOUTH
Statement of Net Position - Component Units
June 30, 2025

	<u>Major Funds</u>		<u>Non Major</u>	<u>Total</u>
	<u>Downtown Development Authority</u>	<u>Brownfield Redevelopment Authority</u>	<u>Economic Development Authority</u>	
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 1,139,144	\$ 292,675	\$ -	\$ 1,431,819
Accounts Receivable	8,013	-	-	8,013
Due from Primary Government	-	-	10,824	10,824
Capital Assets (Net of Accumulated Depreciation)	3,612,332	-	-	3,612,332
Total Assets	<u>4,759,489</u>	<u>292,675</u>	<u>10,824</u>	<u>5,062,988</u>
<u>LIABILITIES</u>				
Accounts Payable	143,119	123,966	-	267,085
Accrued Liabilities	2,811	-	-	2,811
Total Liabilities	<u>145,930</u>	<u>123,966</u>	<u>-</u>	<u>269,896</u>
<u>NET POSITION</u>				
Net Investment in Capital Assets	3,612,332	-	-	3,612,332
Unrestricted	1,001,227	168,709	10,824	1,180,760
	<u>\$ 4,613,559</u>	<u>\$ 168,709</u>	<u>\$ 10,824</u>	<u>\$ 4,793,092</u>

CITY OF PLYMOUTH
Statement of Activities - Component Units
For the Year Ended June 30, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes In Net Position			Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Major Funds		Non Major	
					Downtown Development Authority	Brownfield Redevelopment Authority	Economic Development Authority	
Major Funds:								
Downtown Development Authority	\$ 1,178,186	\$ 100,130	\$ 17,656	\$ -	\$ (1,060,400)	\$ -	\$ -	\$ (1,060,400)
Brownfield Redevelopment Authority	603,204	-	6,827	-	-	(596,377)	-	(596,377)
Total	\$ 1,781,390	\$ 100,130	\$ 24,483	\$ -	\$ (1,060,400)	\$ (596,377)	\$ -	\$ (1,656,777)
General Revenues:								
Property Taxes					1,301,771	603,204	-	1,904,975
Unrestricted Investment Earnings					32,499	2,212	-	34,711
Total General Revenues					1,334,270	605,416	-	1,939,686
Change in Net Position					273,870	9,039	-	282,909
Net Position - Beginning					4,339,689	159,670	10,824	4,510,183
Net Position - Ending					\$ 4,613,559	\$ 168,709	\$ 10,824	\$ 4,793,092

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Plymouth was incorporated March 14, 1932, under the provisions of Act 279, P.A. 1909, as amended (Home Rule City Act). The City operates under a Commission-Manager form of government and provides the following services as authorized by its charter: public safety (police, fire, and inspection), highways and streets, sanitation, community development, culture-recreation, public improvements, planning and zoning, water and sewerage system, and general administrative services. It also operates a municipal cemetery.

As required by generally accepted accounting principles, these financial statements present the City of Plymouth and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units is combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. Each blended and discretely presented component unit has a June 30 fiscal year end.

Blended Component Units

The City of Plymouth Municipal Building Authority is governed by a five (5) member Board appointed by the Mayor with City Commission approval. Although it is legally separate from the City, the Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct the City's public buildings and parking structures.

Discretely Presented Component Units

The City of Plymouth Downtown Development Authority (DDA) Board is comprised of up to twelve (12) members appointed by the Mayor with City Commission approval. The DDA is responsible for the creation of a development and financing plan for the downtown district or a development area within the district to promote economic growth. The Authority must obtain City Commission approval of all development and financing plans. The annual operating budget and any modifications also require the approval of the Plymouth City Commission.

The City of Plymouth Economic Development Corporation (EDC) is governed by a nine (9) member board appointed by the Mayor with City Commission approval. The EDC was established to promote economic development within the City.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

A. Reporting Entity – Continued

Discretely Presented Component Units – Continued

The City of Plymouth Brownfield Redevelopment Authority (BRA) is comprised of a nine (9) member board appointed by the Mayor with City Commission approval. The BRA was established to promote the revitalization of environmentally distressed areas of the City.

The above component units are discretely presented within the City financial statements because they are legally separate and financially accountable to the City. Financial accountability is demonstrated by the City Commission making the appointments to the respective boards, approving the annual operating budgets and any amendments of each component unit and approving development and financing plans of the EDC and DDA. Separate financial statements for these component units have not been prepared.

Joint Ventures

As of December 31, 2011, the City concluded participation with the Charter Township of Plymouth in a joint venture to operate the Plymouth Community Fire Department (PCFD), which provided fire services for residents and businesses of both the City and Township. As of January 1, 2012, the City became a participant with the City of Northville in a joint venture to receive fire services provided by the Northville City Fire Department (NCFD) to residents and businesses of the City of Plymouth. Both intergovernmental agreements are considered joint ventures because the City has an ongoing financial interest and ongoing financial responsibility related to the former service with the Charter Township of Plymouth and the City of Northville. The City has an obligation to the Township related to cost sharing or retirement pensions and retiree healthcare costs for employees who served under the agreement. Under the agreement with the City of Northville, the City will share staffing expenses of the NCFD based on a percentage related to the number of fire runs in each city compared to the total for both cities. The same percentage also applies to equipment rental charges of the City of Northville's Equipment Fund related to fire equipment of the NCFD.

The City also participates in an intergovernmental service agreement with Plymouth Township for Community services (E911, Police Dispatch). The Township has sole ownership of the assets of the "Plymouth Community Communication Center" established by the agreement.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation
– Continued

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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. All other revenue items are considered to be measurable and available only when cash is received by the City.

Governmental Funds

The City reports the following major governmental fund:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

In addition, the City reports on the following fund types:

The special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes (not including expendable trusts or capital projects).

The debt service funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

The capital project funds are used to account for construction projects and their related revenue sources.

Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. This includes the perpetual care fund for the municipal cemetery.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation
– Continued

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the City Commission has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The City's enterprise fund is the Water and Sewer Fund, which is reported as a major fund.

Internal Service Funds account for operations that provide services to other departments or agencies of the City on a cost reimbursement basis. As these services predominantly benefit governmental rather than business-type functions, they have been included within the *governmental* activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary Funds account for assets held by the government in a custodial capacity on behalf of others.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation
– Continued

Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Assets, Liabilities and Net Position or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper of certain investment grades, and deposits of Michigan commercial banks.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of allowances for uncollectible accounts.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

3. Inventory

Inventories are valued at cost using the first-in/first out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

4. 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. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of capitalized value of the assets constructed.

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-30
Equipment	5-20
Infrastructure	15-30

5. Compensated Absences

In accordance with contracts negotiated with the various employee groups of the City, individual employees have vested rights upon termination of employment to receive payment for unused vacation and sick leave under formulas and conditions specified in the contracts.

All sick and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured. The long-term portion of compensated absences related to the governmental funds is a liability recorded in the Statement of Net Position.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

6. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the Statement of Net Position. Long-term liabilities expected to be financed from proprietary funds are reported as liabilities in those funds.

7. Fund Equity

In the fund financial statements, governmental funds report the following components of fund balance:

Non-spendable – Amounts that are not in spendable form or are legally or contractually required to be maintained intact.

Restricted – Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use for a specific purpose.

Committed – Amounts that have been formally set aside by City Commission for use for a specific purpose. Commitments are made and can be rescinded only via resolution of the City Commission.

Assigned – Intent to spend resources on specific purposes expressed by the City Commission but are neither restricted nor committed. The City's intent would be to spend committed funds prior to the use of uncommitted/unassigned funds. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Position or Equity – Continued

7. Fund Equity – Continued

Unassigned – This is the residual classification for the general fund. This classification represents fund balance that has not been restricted, committed, or assigned to specific purposes within the general fund.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

1. The City is legally subject to the budgetary control requirements of the State of Michigan P.A. 621 of 1978 (Uniform Budgeting Act). The following is a summary of the requirements of this act:

- a. Budgets must be adopted for the General and Special Revenue Funds.
- b. Budgets must be balanced.
- c. Budgets must be amended as necessary.
- d. Public hearings must be held prior to adoption.
- e. Expenditures cannot exceed budget appropriations.
- f. Expenditures must be authorized by a budget appropriation prior to being incurred.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

A. Budgetary Information – Continued

2. The City follows these procedures in establishing the budgetary data reflected in these financial statements:
 - a. At the first meeting in April, the City Manager submits to the City Commission the proposed operating budgets for the fiscal year commencing the following July 1. The operating budgets include proposed expenditures and the means of financing them, for the General, Special Revenue, Debt Service and Proprietary Fund Types.
 - b. Public hearings are conducted at City Hall to obtain taxpayer comments.
 - c. Prior to June 30, the budgets are legally enacted at the activity level for the General Fund and at the activity level expenditure level for the Special Revenue Funds through passage of a resolution.
 - d. Formal budgetary integration is employed as a management control device during the year for all budgetary funds.
 - e. The City Manager is authorized to transfer amounts not to exceed 10% of the departmental budget between departmental (activity level) appropriation accounts.
 - f. Budget appropriations lapse at year end.
 - g. The City does not employ encumbrance accounting as an extension of formal budgetary integration in the governmental funds.
 - h. Budgeted amounts are reported as originally adopted, or as amended by the City Commission.

B. Compliance with P.A. 621 of 1978

1. Deficit Fund Balance

The City has no funds with deficit balances.

2. Excess of Expenditures Over Appropriations in Budgetary Funds

The budgets for the General and Special Revenue Funds are adopted at the activity level. The City had no expenditures in excess of budget appropriations in the budgetary funds at June 30, 2025.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Under State law, the City is permitted to invest in deposits with Michigan commercial banks, obligations of the U.S. Treasury, and corporate bonds and commercial paper with certain investment grades. State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City's investment policy does not further limit its investment choices.

A reconciliation of cash to the accompanying financial statements follows:

Statement of Net Position:	
Cash and Cash Equivalents	\$ 17,438,219
Statement of Fiduciary Net Position-Cash	<u>58,228</u>
Total	<u>\$ 17,496,447</u>

Custodial Credit Risk. In the event of a bank failure, the City's deposits may not be recovered. Neither State law nor the City's investment policy requires consideration of custodial credit risk. As of June 30, 2025, the City's book balance of its deposits was \$17,496,447 of which \$10,745,008 was uninsured and uncollateralized. The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the City evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

<u>Component Units:</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>FDIC Insured</u>
Downtown Development Authority	\$1,139,144	\$1,139,144	\$ -
Economic Development Corporation	-	-	-
Brownfield Redevelopment Authority	<u>292,675</u>	<u>292,675</u>	<u>-</u>
	<u>\$1,431,819</u>	<u>\$1,431,819</u>	<u>\$ -</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

A. Deposits and Investments – Continued

Interest Rate Risk. The City's investment policy does not restrict investment maturities, other than commercial paper which can only be purchased with a 270 day maturity. At year end, the average maturities of deposits are as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>Weighted Avg Maturity</u>
Michigan CLASS Investment Pool	\$ 5,452,989	85 days
Trust Fund:		
Mutual Fund – Cash	2,447	Not Available
Mutual Fund – Fixed Income	72,690	Not Available
	<u>\$ 5,528,126</u>	

Credit Risk. State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investment choices. As of year end, the credit quality ratings of debt securities (other than the U.S. government) are as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
MI CLASS Investment Pool	\$ 5,452,989	AAAm	S&P
Trust Fund:			
Mutual Fund – Cash	2,447	Not Available	
Mutual Fund – Fixed Income	72,690	Not Available	
	<u>\$ 5,528,126</u>		

Concentration of Credit Risk. The City's investment policy places no limit on the amount the City may invest in any one issuer. The City does have more than 5% of its total cash and investments in the Michigan CLASS Investment Pool (31%).

Investments in Entities that Calculate Net Asset Value per Share. As of the fiscal year ended June 30, 2025, the City holds shares or interests in investment pools where the fair value of the investments are measured on a recurring basis using net asset value per share of the investment pools.

The Michigan CLASS investment pool (fair value \$5,452,989) has no unfunded commitments, no restrictions on redemption frequency, and has no redemption notice period.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, not depreciated:				
Land	\$ 1,256,528	\$ -	\$ -	\$ 1,256,528
Capital Assets, being depreciated:				
Buildings and Improvements	8,501,529	-	-	8,501,529
Machinery and Equipment	2,941,590	442,469	-	3,384,059
Infrastructure	36,619,086	2,410,536	-	39,029,622
Internal Service Fund	7,897,019	115,644	(7,420)	8,005,243
	<u>55,959,224</u>	<u>2,968,649</u>	<u>(7,420)</u>	<u>58,920,453</u>
Less: Accumulated Depreciation:				
Buildings and Improvements	(6,130,733)	(158,607)	-	(6,289,340)
Machinery and Equipment	(2,941,590)	(152,946)	-	(3,094,536)
Infrastructure	(16,140,368)	(1,686,673)	-	(17,827,041)
Internal Service Fund	(3,986,845)	(388,030)	67,448	(4,307,427)
	<u>(29,199,536)</u>	<u>(2,386,256)</u>	<u>67,448</u>	<u>(31,518,344)</u>
Governmental Activities Capital Assets, net	<u>\$ 28,016,216</u>	<u>\$ 582,393</u>	<u>\$ 60,028</u>	<u>\$ 28,658,637</u>

Depreciation expense was charged to functions of the primary government as follows:

General Government	\$ 87,343
Public Safety	119,370
Public Works	1,696,574
Recreation and Cultural	94,939
Charged though Internal Service Funds	388,030
	<u>\$ 2,386,256</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

B. Capital Assets – Continued

<u>Business-type Activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, being depreciated:				
Water and Sewer Mains	\$ 23,334,136	\$ 1,031,899	\$ -	\$ 24,366,035
Equipment	1,878,881	25,177	-	1,904,058
	<u>25,213,017</u>	<u>1,057,076</u>	<u>-</u>	<u>26,270,093</u>
Less: Accumulated Depreciation:				
Water and Sewer Mains	(10,884,676)	(535,441)	-	(11,420,117)
Equipment	(483,201)	(140,721)	-	(623,922)
	<u>(11,367,877)</u>	<u>(676,162)</u>	<u>-</u>	<u>(12,044,039)</u>
Business-type Activities				
Capital Assets, net	<u>\$ 13,845,140</u>	<u>\$ 380,914</u>	<u>\$ -</u>	<u>\$ 14,226,054</u>

<u>Component Units:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets, not depreciated:				
Land	\$ 597,000	\$ -	\$ -	\$ 597,000
Capital Assets, being depreciated:				
Infrastructure	\$ 8,045,880	\$ -	\$ -	\$ 8,045,880
Buildings	2,170,213	98,302	-	2,268,515
Equipment	232,473	-	-	232,473
	<u>10,448,566</u>	<u>98,302</u>	<u>-</u>	<u>10,546,868</u>
Less: Accumulated Depreciation:				
Infrastructure	(6,385,160)	(237,439)	-	(6,622,599)
Buildings	(631,169)	(56,262)	-	(687,431)
Equipment	(217,660)	(3,846)	-	(221,506)
	<u>(7,233,989)</u>	<u>(297,547)</u>	<u>-</u>	<u>(7,531,536)</u>
Component Units				
Capital Assets, net	<u>\$ 3,811,577</u>	<u>\$ (199,245)</u>	<u>\$ -</u>	<u>\$ 3,612,332</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

C. Interfund Receivables, Payables and Transfers

1. Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2025, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Housing Commission Agency	\$ <u><u>80,000</u></u>

2. Interfund Transfers

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Recreation	General Fund	\$ 495,245
Building Fund	General Fund	75,500
Neighborhood Services	General Fund	73,010
Local Street Fund	Major Street Fund	421,511
2024 GO Debt Fund	2020 GO Debt Fund	395,332
2024 Road Construction Fund	2020 Road Construction Fund	434,636
Recreation CIF	Recreation	4,000
		\$ <u><u>1,899,234</u></u>

Transfers represent budgeted operating subsidies and funding for debt service, planned transfers between the Street Funds, and assistance with capital projects.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

D. Long-Term Debt

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2025:

	Balance <u>July 1, 2024</u>	Additions	Reductions	Balance <u>June 30, 2025</u>	Balance <u>Within 1 Year</u>
Governmental Activities:					
2020 GO Bonds	\$ 3,955,000	\$ -	\$ 605,000	\$ 3,350,000	\$ 625,000
2024 GO Bonds	<u>5,030,000</u>	<u>-</u>	<u>415,000</u>	<u>4,615,000</u>	<u>435,000</u>
Total Bonds	8,985,000	-	1,020,000	7,965,000	1,060,000
Installment Loans	<u>1,006,694</u>	<u>-</u>	<u>229,605</u>	<u>777,089</u>	<u>410,650</u>
	9,991,694	-	1,249,605	8,742,089	1,470,650
Compensated Absences	<u>378,317</u>	<u>39,997</u>	<u>-</u>	<u>418,314</u>	<u>69,719</u>
	<u>\$ 10,370,011</u>	<u>\$ 39,997</u>	<u>\$ 1,249,605</u>	<u>\$ 9,160,403</u>	<u>\$ 1,540,369</u>
Business-type Activities:					
2015 Cap Imp Bonds	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ -</u>	<u>\$ -</u>
Component Unit-DDA					
2015 Cap Imp Bonds	<u>\$ 205,000</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ -</u>	<u>\$ -</u>

The following is a summary of general obligation debt outstanding (excluding compensated absences) of the City as of June 30, 2025:

	Number of <u>Issues</u>	Interest <u>Rate (Coupon)</u>	Maturing <u>Through</u>	Principal <u>Outstanding</u>
Governmental Activities:				
Gen Obligation Bonds	2	1.43-4.75%	2034	\$ 7,965,000
Act 99 Installment Loans	3	2.87%-5.34%	2029	<u>777,089</u>
Total Govt Activities				<u>\$ 8,742,089</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

III. DETAILED NOTES ON ALL FUNDS – Continued

D. Long-Term Debt – Continued

The annual debt service requirements to maturity for debt outstanding as of June 30, 2025 are as follows:

<u>Year Ended</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 1,470,650	\$ 317,307
2027	1,153,468	259,585
2028	1,189,861	220,391
2029	1,448,110	180,543
2030	1,225,000	132,050
2031	530,000	90,200
2032	550,000	69,000
2033	575,000	47,000
2034	600,000	24,000
	\$ 8,742,089	\$ 1,340,076

E. Property Taxes

Property taxes are assessed as of each December 31. The City tax levy is billed on July 1, and taxes are considered delinquent on March 1, at which time the applicable property is subject to lien and penalty and interest is assessed. The maximum authorized operating levy for the City is 15 mills prior to "rollback" required by State laws, and additional amounts for Solid Waste as provided by State law. The City also levies voter approved amounts for general obligation debt. The millage rates for the 2024 tax roll were as follows:

General Operating	<u>Tax Rate</u> 10.3099
Refuse	1.8200
General Obligation Debt	1.9500
Total	<u>14.0799</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION

A. Defined Benefit Pension Plan

Plan Description

The City participates in an agent multiple-employer defined benefit pension plan administered by the Municipal Employees Retirement System of Michigan (MERS) that covers all full-time employees of the City. MERS was established as a statewide public employee pension plan by the Michigan Legislature under PA 135 of 1945 and is administered by a nine-member Retirement Board. MERS issues a publicly available financial report, which includes the financial statements and required supplemental information of this defined benefit plan. This report can be obtained at www.mersofmichigan.com or in writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917.

Benefits Provided

The Plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. PA 427 of 1984, as amended established and amends the benefit provisions of the participants in MERS. There are three divisions, all closed to new hires.

Employees Covered by Benefit Terms

At the December 31, 2024 measurement date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently Receiving benefits	48
Inactive plan members entitled to but not yet receiving benefits	3
Active plan members	<u>0</u>
Total employees covered by MERS	<u>51</u>

Contributions

The State of Michigan Constitution, Article 9, Section 24, requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS retirement board. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

A. Defined Benefit Pension Plan – Continued

Net Pension Liability

The net pension liability reported at June 30, 2025 was determined using a measure of the total pension liability and the pension net position as of December 31, 2024. The December 31, 2024 total pension liability was determined by an actuarial valuation performed as of that date.

Changes in the net pension liability during the measurement year were as follows:

<u>Changes in Net Pension Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>
Balance at January 1, 2024	\$ 14,941,942	\$ 10,636,099	\$ 4,305,843
Service Cost	-	-	-
Interest	1,019,193	-	1,019,193
Contributions-Employer	-	1,506,140	(1,506,140)
Contributions-Employee	-	-	-
Net Investment Income	-	788,795	(788,795)
Change in Assumptions	(88,793)	-	(88,793)
Differences between expected and actual experience	198,926	-	198,926
Benefit Payments, including refunds	(1,494,131)	(1,494,131)	-
Administrative Expenses	-	(23,490)	23,490
Net Changes	<u>(364,805)</u>	<u>777,314</u>	<u>(1,142,119)</u>
Balance at December 31, 2024	\$ <u>14,577,137</u>	\$ <u>11,413,413</u>	\$ <u>3,163,724</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

A. Defined Benefit Pension Plan – Continued

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Source</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 368,164
Employer contributions to the plan subsequent to the measurement date	671,502	-
Total	<u>\$ 671,502</u>	<u>\$ 368,164</u>

Amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date (\$671,502), which will impact the net pension liability in fiscal year 2026, rather than pension expense.

<u>Years Ending June 30</u>	<u>Amount</u>
2026	\$ (168,410)
2027	(286,972)
2028	82,111
2029	5,107
2030	-

Actuarial Assumptions

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00%
Investment rate of return	6.93%

Mortality rates were based on the Pub-2010 Mortality Tables.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

A. Defined Benefit Pension Plan – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.18 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate.

Projected Cash Flows

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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.

The long-term expected rate of return on pension plan investments was determined using a model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return as of December 31, 2024, the measurement date, for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	60%	4.50%
Global Fixed Income	20%	2.16%
Private Investments	20%	6.50%

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

A. Defined Benefit Pension Plan – Continued

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.18 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u> <u>(6.18%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.18%)</u>	<u>1% Increase</u> <u>(8.18%)</u>
Net Pension Liability of the City	<u>\$ 4,308,702</u>	<u>\$ 3,163,724</u>	<u>\$ 2,163,331</u>

B. Defined Contribution Plan

Plan Description

The City of Plymouth contributes to the City of Plymouth defined contribution plan, which is a defined contribution money purchase pension plan. The plan is administered by Mission Square Retirement who sponsors the prototype plan. Amendments are developed by Mission Square and submitted to the City Commission for approval.

A defined contribution money purchase pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participants' benefits that may be allocated to such participant's account. All employees hired on or after March 31, 1999 are eligible to participate in the plan. Contributions made by the City vest after five years; employee contributions vest immediately. The City contributes 15% of gross pay for each eligible employee.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

C. Other Postemployment Benefits

Plan Description

The City provides retiree healthcare benefits to eligible employees upon retirement in accordance with labor contracts.

Benefits Provided

The City provides medical, prescription drug, dental, and vision benefits for retirees and their spouses. Benefits are provided by a third-party insurer.

Employees Covered by Benefit Terms

At the July 1, 2023 valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	92
Inactive plan members entitled to but not yet receiving benefits	0
Active Plan Members	<u>30</u>
Total	<u>122</u>

Contributions

Active service members are not required to make contributions to the plan. The City has no obligation to make contributions in advance but are being financed on a "pay-as-you-go" basis. At the fund level, the expense is recognized by the City as the payments to the employees are made.

Summary of Significant Accounting Policies

For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB (if applicable), and OPEB expenses, have been determined on the same basis as they are reported for the City. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

C. Other Postemployment Benefits – Continued

Changes in Net OPEB Liability

The components of the change in the net OPEB liability are summarized as follows:

<u>Changes in Net OPEB Liability</u>	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Net Position</u>	<u>Net OPEB Liability</u>
Balance at July 1, 2024	\$ 11,206,592	\$ -	\$ 11,206,592
Service Cost	122,554	-	122,554
Interest Cost	465,842	-	465,842
Employer Contributions	-	528,070	(528,070)
Benefit Payments	<u>(528,070)</u>	<u>(528,070)</u>	<u>-</u>
Net Changes	<u>60,326</u>	<u>-</u>	<u>60,326</u>
Balance at June 30, 2025	<u>\$ 11,266,918</u>	<u>\$ -</u>	<u>\$ 11,266,918</u>

C. Other Postemployment Benefits – Continued

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 4.21 percent, as well as what the City's net 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 rate:

	<u>1% Decrease (3.21%)</u>	<u>Current Discount Rate (4.21%)</u>	<u>1% Increase (5.21%)</u>
Net OPEB Liability	\$ <u>12,924,870</u>	\$ <u>11,266,918</u>	\$ <u>9,936,086</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using healthcare trends rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
Net OPEB Liability	\$ <u>9,720,317</u>	\$ <u>11,266,918</u>	\$ <u>13,198,136</u>

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

C. Other Postemployment Benefits – Continued

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2023. The following actuarial assumptions were applied:

Actuarial Cost Method	Entry-age normal
Discount Rate	4.13%
Salary Increases	3.00% including inflation
Investment Rate of Return	n/a
Retirement Age:	Nonunion: Hired prior to July 1, 1989: Age 60 with 10 years of service, Age 55 with 15 years, or or any age with 25 years of service. Hired on or after July 1, 1989 and before July 1, 2014: Age 55 with 15 years of service or any age with 25 years of service. Police: Hired prior to July 1, 2001: Age 50 with 20 years of service or any age with 25 years of service. Hired on or after July 1, 2001 and before July 1, 2017: Age 52 with 20 years of service or or any age with 25 years of service.
Mortality	Pub-2010 General Retiree Mortality Table
Healthcare Trend Rate	7.25% pre-65, 5.50% post-65; grading to 4.50%

CITY OF PLYMOUTH
Notes to Financial Statements
June 30, 2025

IV. OTHER INFORMATION – Continued

D. Risk Management

The City purchases insurance coverage through traditional means. The City's property and liability and workers compensation coverages are on file in the Risk Manager's office.

The City has contracted with Blue Cross and Blue Shield of Michigan to administer a self-funded health insurance program. Under the plan, the City pays a fixed administrative and reinsurance fee, and self-insures claims within plan limits. The plan has a \$100,000 specific stop-loss limit per insured (contract) per plan year (October 1 to September 30). Claims in excess of the individual stop-loss or aggregate stop-loss limits are covered under the reinsurance coverage. |

Changes in the balance of claim liability during the past year are as follows:

Unpaid claims at beginning of year	\$ 458,476
Incurred claims (including IBNRs)	1,637,079
Claims Paid	<u>(1,374,116)</u>
Unpaid claims, at end of year	<u>\$ 721,439</u>

E. Upcoming Accounting Pronouncements

In April 2024, the Governmental Accounting Standards Board issued Statement No. 103, *Financial Reporting Model Improvements*, which updates the accounting and financial reporting requirements related to the management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statements; budgetary comparison information, and other changes. This statement is effective for the City's financial statements beginning with the fiscal year ending June 30, 2026.

In September 2024, the Governmental Accounting Standards Board issued Statement No. 104, *Disclosure of Certain Capital Assets*, which requires certain types of capital assets, such as lease assets, intangible assets, and subscription assets to be disclosed separately by major class of underlying asset in the capital assets note. This statement also requires additional disclosures for capital assets held for sale. This statement is effective for the City's financial statements beginning with the fiscal year ending June 30, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PLYMOUTH
Required Supplemental Information
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability:										
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,213
Interest	1,019,193	1,042,203	1,072,978	1,152,642	1,140,559	1,199,462	1,216,144	1,232,243	1,241,442	1,237,027
Change in Assumptions	(88,793)	79,035	-	418,589	457,544	471,397	-	-	-	793,944
Change in Experience	198,926	183,852	(24,551)	(450,409)	85,989	(109,121)	123,281	105,749	159,894	(151,532)
Other Changes	-	-	-	-	-	-	-	-	-	-
Benefit payments, including refunds	(1,494,131)	(1,476,723)	(1,469,031)	(1,505,989)	(1,544,219)	(1,551,052)	(1,544,857)	(1,533,596)	(1,499,120)	(1,480,828)
Net Change in Total Pension Liability	(364,805)	(171,633)	(420,604)	(385,167)	139,873	10,686	(205,432)	(195,604)	(97,784)	404,824
Total Pension Liability, Beginning of year	14,941,942	15,113,575	15,534,179	15,919,346	15,779,473	15,768,787	15,974,219	16,169,823	16,267,607	15,862,783
Total Pension Liability, End of year	\$ 14,577,137	\$ 14,941,942	\$ 15,113,575	\$ 15,534,179	\$ 15,919,346	\$ 15,779,473	\$ 15,768,787	\$ 15,974,219	\$ 16,169,823	\$ 16,267,607
Plan Fiduciary Net Position:										
Contributions - Employer	\$ 1,506,140	\$ 1,619,505	\$ 1,482,830	\$ 1,329,128	\$ 1,162,616	\$ 1,013,528	\$ 951,494	\$ 1,164,214	\$ 1,324,818	\$ 1,444,796
Contributions - Employee	-	-	-	-	-	-	-	-	-	-
Net Investment Income	788,795	1,051,713	(1,080,737)	1,302,865	1,059,146	1,081,716	(337,090)	1,101,381	874,780	(117,516)
Administrative Expenses	(23,490)	(22,254)	(19,339)	(14,964)	(17,174)	(18,614)	(17,238)	(17,470)	(17,267)	(17,213)
Benefit payments, including refunds	(1,494,131)	(1,476,723)	(1,469,031)	(1,505,989)	(1,544,219)	(1,551,052)	(1,544,857)	(1,533,596)	(1,499,120)	(1,480,828)
Net Change in Plan Fiduciary Net Position	777,314	1,172,241	(1,086,277)	1,111,040	660,369	525,578	(947,691)	714,529	683,211	(170,761)
Plan Fiduciary Net Position, Beg. of year	10,636,099	9,463,858	10,550,135	9,439,095	8,778,726	8,253,148	9,200,839	8,486,310	7,803,099	7,973,860
Plan Fiduciary Net Position, End of year	\$ 11,413,413	\$ 10,636,099	\$ 9,463,858	\$ 10,550,135	\$ 9,439,095	\$ 8,778,726	\$ 8,253,148	\$ 9,200,839	\$ 8,486,310	\$ 7,803,099
City's Net Pension Liability - Ending	\$ 3,163,724	\$ 4,305,843	\$ 5,649,717	\$ 4,984,044	\$ 6,480,251	\$ 7,000,747	\$ 7,515,639	\$ 6,773,380	\$ 7,683,513	\$ 8,464,508
Plan Fiduciary Net Position as a Percent of Total Pension Liability	78.3%	71.2%	62.6%	67.9%	59.3%	55.6%	52.3%	57.6%	52.5%	48.0%
Covered Employee Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,988
City's Net Pension Liability as a Percent of Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	13228%

CITY OF PLYMOUTH
Required Supplemental Information
Schedule of City Pension Contributions-MERS
Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 1,343,004	\$ 1,269,276	\$ 1,344,708	\$ 1,220,952	\$ 1,601,701	\$ 887,928	\$ 739,128	\$ 763,860	\$ 1,365,298	\$ 1,377,112
Contributions in relation to the actuarially determined contribution	\$ <u>1,543,004</u>	\$ <u>1,469,276</u>	\$ <u>1,544,708</u>	\$ <u>1,420,952</u>	\$ <u>1,801,701</u>	\$ <u>1,087,928</u>	\$ <u>939,128</u>	\$ <u>963,860</u>	\$ <u>1,365,298</u>	\$ <u>1,527,112</u>
Contribution Excess (Deficiency)	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>200,000</u>	\$ <u>-</u>	\$ <u>150,000</u>
Covered Employee Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,988
Contributions as a Percentage of Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2386.6%

Actuarial valuation information relative to the determination of contributions:

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry age normal cost
Amortization Method	Level percent
Remaining Amortization Period	10 years
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Projected Salary Increases	3.00% including inflation
Investment Rate of Return	6.93%
Retirement Age	Experience based tables of rates that are specific to the type of eligibility condition:
Mortality	Pub-2010 Mortality Tables

CITY OF PLYMOUTH
Required Supplemental Information
Schedule of Changes in the Net OPEB Liability and Related Ratios
Last Eight Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:								
Service Cost	\$ 122,554	\$ 121,934	\$ 156,041	\$ 288,363	\$ 249,172	\$ 190,780	\$ 284,513	\$ 261,172
Interest	465,842	460,867	527,721	384,655	494,585	550,224	501,687	473,847
Change in Assumptions	-	(1,992,410)	-	(7,155,965)	-	3,042,646	-	(761,596)
Change in Experience	-	(163,763)	-	1,058,843	-	333,526	-	-
Benefit payments, including refunds	(528,070)	(378,093)	(544,718)	(479,259)	(580,389)	(491,214)	(648,287)	(527,324)
Net Change in Total Pension Liability	60,326	(1,951,465)	139,044	(5,903,363)	163,368	3,625,962	137,913	(553,901)
Total OPEB Liability, Beginning of year	<u>11,206,592</u>	<u>13,158,057</u>	<u>13,019,013</u>	<u>18,922,376</u>	<u>18,759,008</u>	<u>15,133,046</u>	<u>14,995,133</u>	<u>15,549,034</u>
Total OPEB Liability, End of year	<u>\$ 11,266,918</u>	<u>\$ 11,206,592</u>	<u>\$ 13,158,057</u>	<u>\$ 13,019,013</u>	<u>\$ 18,922,376</u>	<u>\$ 18,759,008</u>	<u>\$ 15,133,046</u>	<u>\$ 14,995,133</u>
Plan Fiduciary Net Position:								
Contributions - Employer	\$ 528,070	\$ 378,093	\$ 544,718	\$ 479,259	\$ 580,389	\$ 491,214	\$ 648,287	\$ 527,324
Benefit Payments	(528,070)	(378,093)	(544,718)	(479,259)	(580,389)	(491,214)	(648,287)	(527,324)
Net Change in Plan Fiduciary Net Position	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, Beginning of year	-	-	-	-	-	-	-	-
Plan Fiduciary Net Position, End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's Net OPEB Liability - Ending	<u>\$ 11,266,918</u>	<u>\$ 11,206,592</u>	<u>\$ 13,158,057</u>	<u>13,019,013</u>	<u>\$ 18,922,376</u>	<u>\$ 18,759,008</u>	<u>\$ 15,133,046</u>	<u>\$ 14,995,133</u>
Plan Fiduciary Net Position as a Percent of Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
City's Net OPEB Liability as a Percent of Covered Employee Payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

CITY OF PLYMOUTH
Required Supplemental Information
Schedule of City OPEB Contributions
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 818,537	\$ 839,343	\$ 1,096,864	\$ 479,259	\$ 580,389	\$ 491,214	\$ 590,263	\$ 539,082	\$ 926,180
Contributions in relation to the actuarially determined contribution	<u>524,210</u>	<u>378,093</u>	<u>1,096,864</u>	<u>479,259</u>	<u>580,389</u>	<u>491,214</u>	<u>648,287</u>	<u>527,324</u>	<u>641,891</u>
Contribution Deficiency (Excess)	\$ <u>294,327</u>	\$ <u>461,250</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(58,024)</u>	\$ <u>11,758</u>	\$ <u>284,289</u>
Covered Employee Payroll	\$ 2,097,143	2,487,649	2,400,541	2,822,190	3,294,820	3,294,820	2,967,630	3,226,054	3,206,966
Contributions as a Percentage of Covered Employee Payroll	25.0%	15.2%	45.7%	17.0%	17.6%	14.9%	21.8%	16.3%	20.0%

Actuarial valuation information relative to the determination of contributions:

Valuation Date Actuarially determined contribution rates are calculated as of July 1 each year.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry-age normal
Amortization Method Level dollar over a closed 26 years
Discount Rate 4.21%
Salary Increases 3.00% including inflation
Investment Rate of Return n/a
Retirement Age:
Nonunion:
Hired prior to July 1, 1989: Age 60 with 10 years of service, Age 55 with 15 years, or or any age with 25 years of service.
Hired on or after July 1, 1989 and before July 1, 2014, Age 55 with 15 years of service or any age with 25 years of service.
Police:
Hired prior to July 1, 2001: Age 50 with 20 years of service or any age with 25 years of service.
Hired on or after July 1, 2001 and before July 1, 2017: Age 52 with 20 years of service or or any age with 25 years of service.
Mortality Pub-2010 General Retiree Mortality Table multiplied by 105%. RP-2014 Employee Mortality Tables; and RP-2014 Juvenile Mortality Tables
Healthcare Trend Rate 7.50% pre-65; 5.75% post-65; grading to 4.50%

CITY OF PLYMOUTH
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property Taxes	\$ 7,507,900	\$ 7,507,900	\$ 7,652,626	\$ 144,726
Licenses and Permits	3,700	3,700	2,482	(1,218)
Intergovernmental - State	1,494,410	1,722,810	1,750,204	27,394
Intergovernmental - Federal	200,000	594,535	595,549	1,014
Charges for Services	1,185,337	1,227,137	1,221,839	(5,298)
Interest Earnings	50	153,790	221,903	68,113
Other Revenues	660,490	817,330	687,789	(129,541)
Total Revenues	<u>11,051,887</u>	<u>12,027,202</u>	<u>12,132,392</u>	<u>105,190</u>
Expenditures:				
General Government:				
City Commission	177,645	196,570	126,443	70,127
City Manager	421,030	431,380	397,792	33,588
Finance	595,305	604,555	487,468	117,087
Clerk	208,320	228,770	221,876	6,894
Management Information Services	472,620	483,875	378,055	105,820
Assessing	86,439	89,039	79,889	9,150
Elections	133,086	161,921	121,155	40,766
City Hall Maintenance	178,231	192,521	177,058	15,463
Legal Services	166,000	171,400	115,860	55,540
Other	369,089	378,139	317,125	61,014
	<u>2,807,765</u>	<u>2,938,170</u>	<u>2,422,721</u>	<u>515,449</u>
Public Safety:				
Police	4,803,151	4,882,826	4,681,471	201,355
Fire	1,160,515	1,598,015	1,312,926	285,089
	<u>5,963,666</u>	<u>6,480,841</u>	<u>5,994,397</u>	<u>486,444</u>
Public Works:				
Municipal Services Administration	353,965	432,700	225,724	206,976
Municipal Services Yard Maintenance	96,540	155,240	129,695	25,545
Street Services	235,000	263,500	232,201	31,299
Miscellaneous MSD Services	2,480	2,480	1,332	1,148
Special Events	157,470	179,095	138,876	40,219
Parking	86,100	90,960	34,945	56,015
MSD Services--DDA	199,685	244,785	222,235	22,550
Cemetery	179,310	181,710	125,752	55,958
	<u>1,310,550</u>	<u>1,550,470</u>	<u>1,110,760</u>	<u>439,710</u>
Parks and Public Property	<u>222,985</u>	<u>271,470</u>	<u>241,331</u>	<u>30,139</u>
Capital Outlay	<u>2,976,162</u>	<u>2,042,327</u>	<u>1,194,639</u>	<u>847,688</u>
Total Expenditures	<u>13,281,128</u>	<u>13,283,278</u>	<u>10,963,848</u>	<u>2,319,430</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,229,241)</u>	<u>(1,256,076)</u>	<u>1,168,544</u>	<u>2,424,620</u>
Other Financing Uses:				
Transfers Out	<u>(386,605)</u>	<u>(643,755)</u>	<u>(643,755)</u>	<u>-</u>
Total Other Financing Uses	<u>(386,605)</u>	<u>(643,755)</u>	<u>(643,755)</u>	<u>-</u>
Net Change in Fund Balance	(2,615,846)	(1,899,831)	524,789	2,424,620
Fund Balance - Beginning	<u>4,852,062</u>	<u>4,852,062</u>	<u>4,852,062</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,236,216</u>	<u>\$ 2,952,231</u>	<u>\$ 5,376,851</u>	<u>\$ 2,424,620</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF PLYMOUTH
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent Funds Cemetery Care</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS					
Cash and Cash Equivalents	\$ 3,950,662	\$ 772,371	\$ 706,243	\$ 577,620	\$ 6,006,896
Investments	-	-	-	75,137	75,137
Accounts Receivable	132,826	-	-	20,313	153,139
Due from Other Governmental Units	206,270	-	-	-	206,270
Inventory	102,042	-	-	-	102,042
	<u>4,391,800</u>	<u>772,371</u>	<u>706,243</u>	<u>673,070</u>	<u>6,543,484</u>
Total Assets	\$ 4,391,800	\$ 772,371	\$ 706,243	\$ 673,070	\$ 6,543,484
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts Payable	\$ 169,034	\$ -	\$ -	\$ -	\$ 169,034
Accrued and Other Liabilities	40,094	-	-	-	40,094
Unearned Revenue	-	-	469,372	-	469,372
Total Liabilities	<u>209,128</u>	<u>-</u>	<u>469,372</u>	<u>-</u>	<u>678,500</u>
Fund Balance:					
Non Spendable-Inventory	102,042	-	-	-	102,042
Restricted	3,963,601	772,371	236,871	673,070	5,645,913
Committed	117,029	-	-	-	117,029
Total Fund Balance	<u>4,182,672</u>	<u>772,371</u>	<u>236,871</u>	<u>673,070</u>	<u>5,864,984</u>
Total Liabilities and Fund Balance	\$ 4,391,800	\$ 772,371	\$ 706,243	\$ 673,070	\$ 6,543,484

CITY OF PLYMOUTH
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent Funds Cemetery Care</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:					
Property Taxes	\$ 1,282,977	\$ 1,415,566	\$ -	\$ -	\$ 2,698,543
Licenses and Permits	623,829	-	-	-	623,829
Intergovernmental	1,236,328	85,620	52,569	-	1,374,517
Charges for Services	1,355,915	-	-	13,769	1,369,684
Interest	107,591	19,184	2,959	-	129,734
Other	67,968	-	-	-	67,968
Total Revenues	<u>4,674,608</u>	<u>1,520,370</u>	<u>55,528</u>	<u>13,769</u>	<u>6,264,275</u>
Expenditures:					
Public Safety	795,454	-	-	-	795,454
Public Works	2,730,880	-	-	-	2,730,880
Recreation and Cultural	1,458,275	-	-	-	1,458,275
Debt Service:					
Principal	-	1,020,000	-	-	1,020,000
Interest and Other Charges	-	333,332	-	-	333,332
Capital Outlay	372,670	-	21,900	-	394,570
Total Expenditures	<u>5,357,279</u>	<u>1,353,332</u>	<u>21,900</u>	<u>-</u>	<u>6,732,511</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(682,671)</u>	<u>167,038</u>	<u>33,628</u>	<u>13,769</u>	<u>(468,236)</u>
Other Financing Sources (Uses):					
Operating Transfers In	1,065,266	395,332	4,000	-	1,464,598
Operating Transfers Out	<u>(425,511)</u>	<u>(395,332)</u>	<u>(434,636)</u>	<u>-</u>	<u>(1,255,479)</u>
Total Other Financing Sources (Uses)	<u>639,755</u>	<u>-</u>	<u>(430,636)</u>	<u>-</u>	<u>209,119</u>
Net Change in Fund Balances	(42,916)	167,038	(397,008)	13,769	(259,117)
Fund Balance, July 1	<u>4,225,588</u>	<u>605,333</u>	<u>633,879</u>	<u>659,301</u>	<u>6,124,101</u>
Fund Balance, June 30	<u>\$ 4,182,672</u>	<u>\$ 772,371</u>	<u>\$ 236,871</u>	<u>\$ 673,070</u>	<u>\$ 5,864,984</u>

CITY OF PLYMOUTH
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2025

<u>ASSETS</u>	<u>Major Street</u>	<u>Local Street</u>	<u>Recreation</u>	<u>Solid Waste</u>
Cash and Cash Equivalents	\$ 1,219,498	\$ 1,971,569	\$ 85,952	\$ 426,390
Accounts Receivable	5,165	-	-	125,695
Due From Other Governmental Units	129,500	51,874	15,575	-
Inventory	<u>35,170</u>	<u>11,723</u>	<u>2,766</u>	<u>52,383</u>
Total Assets	<u>\$ 1,389,333</u>	<u>\$ 2,035,166</u>	<u>\$ 104,293</u>	<u>\$ 604,468</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts Payable	\$ 14,604	\$ 16,480	\$ 31,080	\$ 80,625
Accrued and Other Liabilities	596	695	2,255	2,819
Total Liabilities	<u>15,200</u>	<u>17,175</u>	<u>33,335</u>	<u>83,444</u>
Fund Balance:				
Non Spendable-Inventory	35,170	11,723	2,766	52,383
Restricted	1,338,963	2,006,268	68,192	468,641
Committed	-	-	-	-
Total Fund Balance	<u>1,374,133</u>	<u>2,017,991</u>	<u>70,958</u>	<u>521,024</u>
Total Liabilities and Fund Balance	<u>\$ 1,389,333</u>	<u>\$ 2,035,166</u>	<u>\$ 104,293</u>	<u>\$ 604,468</u>

<u>Parking</u>	<u>Neighborhood Services</u>	<u>Building</u>	<u>Drug Enforcement</u>	<u>OVI Forfeiture</u>	<u>Omnibus Forfeiture</u>	<u>Total</u>
\$ 117,029	\$ 52,385	\$ 57,175	\$ 2,013	\$ 13,692	\$ 4,959	\$ 3,950,682
-	-	1,966	-	-	-	132,826
-	4,346	4,975	-	-	-	206,270
-	-	-	-	-	-	102,042
<u>\$ 117,029</u>	<u>\$ 56,731</u>	<u>\$ 64,116</u>	<u>\$ 2,013</u>	<u>\$ 13,692</u>	<u>\$ 4,959</u>	<u>\$ 4,391,800</u>
\$ -	\$ -	\$ 22,988	\$ 905	\$ -	\$ 2,352	\$ 169,034
-	56	33,673	-	-	-	40,094
-	56	56,661	905	-	2,352	209,128
-	-	-	-	-	-	102,042
-	56,675	7,455	1,108	13,692	2,607	3,963,601
117,029	-	-	-	-	-	117,029
<u>117,029</u>	<u>56,675</u>	<u>7,455</u>	<u>1,108</u>	<u>13,692</u>	<u>2,607</u>	<u>4,182,672</u>
<u>\$ 117,029</u>	<u>\$ 56,731</u>	<u>\$ 64,116</u>	<u>\$ 2,013</u>	<u>\$ 13,692</u>	<u>\$ 4,959</u>	<u>\$ 4,391,800</u>

CITY OF PLYMOUTH
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	<u>Major Street</u>	<u>Local Street</u>	<u>Recreation Fund</u>	<u>Solid Waste</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,282,977
Licenses and Permits	-	-	-	-
Intergovernmental	812,431	325,441	-	98,456
Charges for Services	-	-	825,963	442,784
Interest	29,696	3,501	46,940	15,260
Other	-	2,610	54,912	4,000
Total Revenues	<u>842,127</u>	<u>331,552</u>	<u>927,815</u>	<u>1,843,477</u>
Expenditures:				
Public Safety	-	-	-	-
Public Works	332,882	269,128	-	2,128,870
Recreation and Cultural	-	-	1,371,053	-
Capital Outlay	-	-	-	369,418
Total Expenditures	<u>332,882</u>	<u>269,128</u>	<u>1,371,053</u>	<u>2,498,288</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>509,245</u>	<u>62,424</u>	<u>(443,238)</u>	<u>(654,811)</u>
Other Financing Sources (Uses):				
Transfers In	-	421,511	495,245	-
Transfers Out	(421,511)	-	(4,000)	-
Total Other Financing Sources (Uses)	<u>(421,511)</u>	<u>421,511</u>	<u>491,245</u>	<u>-</u>
Net Change in Fund Balance	87,734	483,935	48,007	(654,811)
Fund Balance, July 1	<u>1,286,399</u>	<u>1,534,056</u>	<u>22,951</u>	<u>1,175,835</u>
Fund Balance, June 30	<u>\$ 1,374,133</u>	<u>\$ 2,017,991</u>	<u>\$ 70,958</u>	<u>\$ 521,024</u>

<u>Parking</u>	<u>Neighborhood Services</u>	<u>Building</u>	<u>Drug Enforcement</u>	<u>OWI Forfeiture</u>	<u>Omnibus Forfeiture</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,282,977
-	-	623,829	-	-	-	623,829
-	-	-	-	-	-	1,236,328
-	-	87,168	-	-	-	1,355,915
323	282	11,547	5	24	13	107,591
-	-	3,707	153	2,585	1	67,968
<u>323</u>	<u>282</u>	<u>726,251</u>	<u>158</u>	<u>2,609</u>	<u>14</u>	<u>4,674,608</u>
-	-	795,454	-	-	-	795,454
-	-	-	-	-	-	2,730,880
-	87,222	-	-	-	-	1,458,275
-	-	-	900	-	2,352	372,670
-	<u>87,222</u>	<u>795,454</u>	<u>900</u>	<u>-</u>	<u>2,352</u>	<u>5,357,279</u>
<u>323</u>	<u>(86,940)</u>	<u>(69,203)</u>	<u>(742)</u>	<u>2,609</u>	<u>(2,338)</u>	<u>(682,671)</u>
-	73,010	75,500	-	-	-	1,065,266
-	-	-	-	-	-	(425,511)
-	<u>73,010</u>	<u>75,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>639,755</u>
323	(13,930)	6,297	(742)	2,609	(2,338)	(42,916)
116,706	70,605	1,158	1,850	11,083	4,945	4,225,588
<u>\$ 117,029</u>	<u>\$ 56,675</u>	<u>\$ 7,455</u>	<u>\$ 1,108</u>	<u>\$ 13,692</u>	<u>\$ 2,607</u>	<u>\$ 4,182,672</u>

CITY OF PLYMOUTH
Nonmajor Debt Service Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

	2012 Refunding GO Debt	2020 GO Debt	2024 GO Debt	Total
Revenues:				
Property Taxes	\$ -	\$ 764,708	\$ 650,858	\$ 1,415,566
Intergovernmental	-	46,235	39,385	85,620
Interest Income	4,944	9,667	4,573	19,184
Total Revenues	<u>4,944</u>	<u>820,610</u>	<u>694,816</u>	<u>1,520,370</u>
Expenditures:				
Debt Service:				
Principal Retirement	-	605,000	415,000	1,020,000
Interest and Fiscal Charges	1,300	131,450	200,582	333,332
Total Expenses	<u>1,300</u>	<u>736,450</u>	<u>615,582</u>	<u>1,353,332</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,644</u>	<u>84,160</u>	<u>79,234</u>	<u>167,038</u>
Other Financing Sources (Uses):				
Transfers In	-	-	395,332	395,332
Transfers Out	(395,332)	-	-	(395,332)
Total Other Financing Sources (Uses)	<u>(395,332)</u>	<u>-</u>	<u>395,332</u>	<u>-</u>
Net Change in Fund Balance	(391,688)	84,160	474,566	167,038
Fund Balance, July 1	<u>391,688</u>	<u>213,645</u>	<u>-</u>	<u>605,333</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ 297,805</u>	<u>\$ 474,566</u>	<u>\$ 772,371</u>

CITY OF PLYMOUTH
Nonmajor Capital Project Funds
Combining Balance Sheet
For the Year Ended June 30, 2025

	<u>Recreation Capital Improvement</u>	<u>Public Improvement</u>	<u>2020 Road Construction</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 26,223	\$ 680,020	\$ -	\$ 706,243
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Unearned Revenue	\$ -	\$ 469,372	\$ -	\$ 469,372
Fund Balance:				
Restricted - Construction	26,223	210,648	-	236,871
Total Liabilities and Fund Balance	\$ 26,223	\$ 680,020	\$ -	\$ 706,243

CITY OF PLYMOUTH
Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended June 30, 2025

	<u>Recreation Capital Improvement</u>	<u>Public Improvement</u>	<u>2020 Road Construction</u>	<u>Total</u>
<u>Revenue:</u>				
Intergovernmental	\$ 21,941	\$ 30,628	\$ -	\$ 52,569
Interest Income	282	1,671	1,006	2,959
Total Revenue	22,223	32,299	1,006	55,528
<u>Expenditures:</u>				
Capital Outlay	-	21,900	-	21,900
Excess (Deficiency) of Revenues Over Expenditures	22,223	10,399	1,006	33,628
<u>Other Financing Sources (Uses):</u>				
Transfers In	4,000	-	-	4,000
Transfers Out	-	-	(434,636)	(434,636)
Total Other Financing Sources (Uses)	4,000	-	(434,636)	(430,636)
Net Change in Fund Balance	26,223	10,399	(433,630)	(397,008)
Fund Balance - July 1	-	200,249	433,630	633,879
Fund Balance - June 30	\$ 26,223	\$ 210,648	\$ -	\$ 236,871



City of Plymouth City Commission Regular Meeting Minutes Monday, October 20, 2025, 7:00 p.m. Plymouth City Hall 201 S. Main Street

City of Plymouth
201 S. Main St.
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

1. CALL TO ORDER

- a. Mayor Suzi Deal called the meeting to order at 7:00 p.m. and led the Pledge of Allegiance.
- b. Roll Call

Present: Mayor Suzi Deal, Mayor Pro-Tem Colleen Pobur, Commissioners Linda Filipczak, Jennifer Kehoe, Alanna Maguire, Brock Minton, Nick Moroz

Also present: City Manager Chris Porman, City Attorney Bob Marzano, and various members of the City Administration

2. APPROVAL OF MINUTES

- a. October 6, 2025 City Commission Regular Meeting Minutes

Motion to approve the October 6, 2025 City Commission Regular Meeting Minutes made by Minton, supported by Kehoe;

There was a voice vote.

MOTION PASSED UNANIMOUSLY

3. APPROVAL OF THE AGENDA

Motion to approve the agenda for October 20, 2025 made by Pobur, supported by Moroz;

There was a voice vote.

MOTION PASSED UNANIMOUSLY

4. ENACTMENT OF THE CONSENT AGENDA

Motion to approve the consent agenda for October 20, 2025 made by Maguire, supported by Pobur;

- a. Approval of September 2025 Bills

There was a voice vote.

MOTION PASSED UNANIMOUSLY

5. CITIZEN COMMENTS

Ellen Elliott 404 Irvin commented that the DDA Streetscape Forum was a great event and encouraged everyone to answer the survey.

Karen Sisolak 939 Penniman Spoke about the recent Pumpkin Palooza and upcoming Old Village Halloween Block Party on Sunday.

6. COMMISSION COMMENTS

Commissioners commented that the DTP Forward was a great event that had a good turnout and encouraged participation in the survey, which is open until October 31. They also thanked everyone involved for a successful Pumpkin Palooza event.

Commissioners also welcomed incoming City Manager Chris Porman and recognized outgoing Finance Director John Scanlon's time with the City and wished him well.

Maguire spoke about a \$10,000 proposal request from the Plymouth Community Council on Aging for senior programming. Kehoe noted that there is also fundraiser on October 25 at Vitrine for this purpose.

7. OLD BUSINESS – none

8. NEW BUSINESS

a. Master Plan

The City of Plymouth completed a comprehensive review of its Master Plan, as mandated by state law every five years. The current plan, originally adopted in September 2018 following a full rewrite of the 2011 version, underwent an update process beginning in March 2023. The Planning Commission chose to retain and revise the existing plan rather than initiate a complete overhaul.

Key milestones in the process included:

- Formation of subcommittees for public engagement and future land use in December 2023.
- A two-year process of meetings, public input sessions, and revisions.
- March 19, 2025: Planning Commission recommended the draft plan for City Commission review.
- August 13, 2025: Public hearing held; concerns raised about land use designations.
- September 10, 2025: Adjustments made to the future land use map.
- Final plan unanimously recommended for approval.

Plan Highlights

- The Master Plan serves as a long-term policy guide for land use over the next 5–20 years.
- Supports existing zoning ordinances without rezoning properties.
- Updates include simplified land use designations and provisions for adaptive reuse of institutional and transitional properties.
- Public engagement included three sessions, event pop-ups, and 27 Planning Commission meetings.

Special thanks were extended to:

- Former Chairperson Sisolak, Current Chairperson Saraswat, Community Dev. Dir. Bolhuis, Economic Dev. Dir. John Buzuvis, Planning Consultant Sally Elmiger, all participating residents.

Next Steps (per Michigan Planning Enabling Act)

The City Commission may approve, reject, or propose amendments to the plan. Amendments would require a joint meeting with the Planning Commission.

Motion to authorize the following resolution #1 made by Pobur, supported by Moroz;

RESOLUTION 2025-91

WHEREAS The Planning Commission completed the Master Plan review as required by Public Act 33 of 2008; and

WHEREAS The Planning Commission held a public hearing to hear comments on the Master Plan on August 13, 2025; and

WHEREAS On September 10, 2025 the Planning Commission recommended the final draft of the Master Plan to the City Commission for adoption; and

WHEREAS The City Commission adopted a resolution asserting their right to approve or reject the Master Plan on May 5, 2025; and

WHEREAS The City Commission reviewed the Master Plan on October 20, 2025.

NOW THEREFORE BE IT RESOLVED THAT the City Commission does hereby approve and adopt the 2025 City of Plymouth Master Plan as presented.

NOW THEREFORE BE IT FURTHER RESOLVED THAT the Master Plan is effective immediately upon approval and adoption by the City of Plymouth City Commission.

Elmiger and Bolhuis spoke on the 2025 Master Plan update process, public engagement, and clarification on future land use vs zoning, providing an overview of what a master plan is, emphasizing that it serves as a vision for future land use and design;

- The Master Plan includes a future land use map, which outlines the intended use of properties in the future.
- This map may not always align with the current zoning map, but that's not necessarily problematic.
- Communities often leave zoning unchanged unless property owners propose amendments or rezonings.
- The city has the authority to change zoning, but such changes are handled individually through a public hearing process.
- The Master Plan acts as an umbrella document, with the zoning ordinance being the main tool for its implementation.
- The current Master Plan does not rezone any properties; zoning remains as is unless future coordination is pursued by the city or property owners.

Additional key concepts were discussed for clarification:

- The Future Land Use Map outlines intended property uses over a 20-year horizon and reflects the City's development vision.
- The Zoning Ordinance and Zoning Map are legal tools for implementation and may differ from the Future Land Use Map.
- Discrepancies between zoning and future land use are common and not immediately problematic.
- Public Engagement Summary: Three in-person sessions held in Old Village, Cultural Center, and Spring Artisan Market; Surveys collected 121 responses (68 from presentations, 53 from the Artisan Market); Additional outreach included DDA meetings in February 2024 and April 2025; A 63-day public review period followed the plan's online publication; Public feedback included 2 email comments and 14 comments at the September Planning Commission meeting; Total in-person attendance: 70 individuals.

It was reiterated that the vote on this item pertains to the entire Master Plan, not individual parcel rezonings. No rezoning is proposed for properties such as St. Peter's, OLG, East Middle School, Smith School, or Christian Science.

Citizens Comments:

Residents and business owners [listed below] expressed opposition to the proposed Master Plan as written, advocating for the retention of R1 (single-family residential) zoning on the church property and East Middle Schools areas.

Concerns included a proposed rezoning and future land use changes surrounding the Christian Science Church property, increased traffic congestion, infrastructure strain, and potential flooding. Some also questioned the church's intentions to remain on the property despite their financial challenges.

Alan Ardanowski 1120 Maple Street; Martha Walton 1465 Palmer; Marie Everitt 1240 Fairground; Elaine Attridge 1152 W Ann Arbor Trail; Karen Sisolak 939 Penniman; Ellen Elliott 404 Irvin; Catherine Szary 1107 W Ann Arbor Trail; Mike Gladchun 1000 W Ann Arbor Trail; Scott Lorenz 1310 Maple Street; Ron Picard 1373 Sheridan; Denise Varner 1428 Sheridan Street; Karen Jallo 505 McKinley; Sam Barresi 533 Herald; Julie Nelson 1464 W Ann Arbor Trail; Betsy Volaric 216 N Holbrook Street; Brent Reili 265 Blunk; David Szary 1107 W Ann Arbor Trail; Karen Patrosso 1456 W Ann Arbor Trail; Mary Gladchun 1000 W Ann Arbor Trail; Jane Benson 814 Deer Ct.; Stephanie Fraser 451 Jener; Patty Gatto 1316 Sheridan; Tom Bossard 1408 Penniman; Rebecca Bassett 260 W Spring;

Jim Mulhern, former Planning Commissioner, commended the Planning Commission's work on the Master Plan document. He reflected positively on the 2018 Master Plan and its impact. He emphasized the importance of public input and praises the city's openness and encouraged ongoing community engagement and unity despite differing opinions.

The City Commission wrapped up the discussion with some key points:

- The Master Plan is a visionary guide for the next 5–20 years.
- Aims to preserve tradition while allowing for thoughtful growth and inclusivity.
- Commissioners expressed pride in a plan reflecting community values and future needs.
- Commission spent 2.5 years developing the plan with public input and multiple meetings; Decisions were not unanimous, showing a range of thoughtful perspectives.
- It was acknowledged the importance of differing opinions as disagreement is part of democracy and community growth.
- Commissioners emphasized they read emails, responded to concerns, listened to and responded to concerns, and acknowledged differing opinions and the importance of respectful dialogue.
- Several points addressed included that:
 - The Master Plan is a planning document, not a zoning ordinance, and does not rezone any parcels; zoning changes require a separate public process.
 - Future Land Use Designation shifts 'mixed-use low density' to 'multi-family residential', simplifies terminology and increases flexibility.
 - Multi-family designation allows for single-family homes and community structures like churches.
 - Existing church is not a conforming use under current R1 zoning and would require special approval if built today.
 - Supports diverse housing options for seniors, young adults, and families.
 - Emphasizes need for affordable and transitional housing due to aging population and economic challenges.
 - Stormwater management is required for developments.
 - Some oppose multi-family designation for Christian Science Church property. The designation does not exclude the church or prevent single-family development, and the church remains a valued part of the community.

There was a roll call vote: Maguire-Y Filipczak-N Moroz-Y Pobur-Y Kehoe-Y Minton-Y Deal-Y

MOTION PASSED 6-1

b. Authorization to Hire for Downtown Development Authority

Motion to authorize the following resolution made by Filipczak, supported by Minton;

RESOLUTION 2025-92

WHEREAS The City of Plymouth has an Ordinance which requires that the City Manager seek prior and express approval before filling any full-time employee position within the city staff; and

WHEREAS The Downtown Development Authority Board of Directors unanimously recommended that The current Assistant DDA Director position be moved from ¾ time to a full-time position; And

WHEREAS The City Administration has also recommended that the City Commission authorize the upgrading of a three-quarter time position in the Downtown Development Authority to Full-time.

NOW THEREFORE BE IT RESOLVED THAT the City Commission of the City of Plymouth does hereby grant prior and express approval for the upgrading of one three-quarter time position to full time.

c. Authorization to Purchase Snowplows

Motion to authorize the following resolution made by Filipczak, supported by Moroz;

RESOLUTION 2025-93

WHEREAS The City of Plymouth operates an equipment fleet to help protect the public health, safety, and welfare; and

WHEREAS The City Commission determined that the replacement of three (3) F350 Pick Up trucks would be included in the 2025-2026 Budget; and

WHEREAS There is a need to outfit the trucks with snowplows to assist in the City's snow and ice control efforts; and

WHEREAS City Administration obtained pricing based on the City of Rochester Hills RFP-RH-20-023, which the city has used for previous purchasing; and

WHEREAS The City Administration and staff are recommending the purchase of three (3) Boss 9'2" Power-V DXT Red Steel Blade Snowplows from Truck & Trailer Specialties, Inc. of Howell, MI; and

NOW THEREFORE BE IT RESOLVED THAT the City Commission of the City of Plymouth does hereby authorize the purchase of three (3) Boss 9'2" Power-V DXT Red Steel Blade Snowplows from the City of Rochester Hills RFP Program in the amount of \$10,117.00 each and a total of \$30,351.00. The expense is to be charged to the Equipment Fund.

There was a voice vote.

MOTION PASSED UNANIMOUSLY

d. Police Training Contract Renewal Authorization

Motion to authorize the following resolution made by Pobur, supported by Kehoe;

RESOLUTION 2025-94

WHEREAS The City of Plymouth maintains a police department in accordance with the City Charter to help protect the public health, safety and welfare; and

WHEREAS There is a need for on-going training of our police officers there are certain standards established by the Michigan Commission on Law Enforcement (MCOLES); and

WHEREAS The Police Chief has recommended that the City renews The contract with Michigan Law Enforcement Training Associates (MLETA).

NOW THEREFORE BE IT RESOLVED THAT the City Commission of the City of Plymouth does hereby authorize a contract renewal with MLETA in the amount of \$9,800.00 to help meet the ongoing training requirements of MCOLES. Funding for this purchase is authorized from the Police Department Budget.

There was a voice vote.

MOTION PASSED UNANIMOUSLY

9. REPORTS AND CORRESPONDENCE

a. Liaison Reports:

Commissioners provided updates from various boards and committees, including:
Filipczak- Northville Plymouth Fire Advisory Board, Cemetery Board, Historic District Commission
Kehoe - Downtown Development Authority, OVA meeting

b. Appointments – none.

10. ADJOURNMENT

The next regular City Commission meeting is 7:00 pm on Monday, November 3 at Plymouth City Hall.

Motion made by Moroz, supported by Pobur to adjourn the meeting at 9:00 p.m.

There was a voice vote.

MOTION PASSED UNANIMOUSLY

SUZI DEAL
MAYOR

MAUREEN A. BRODIE, CMC, MiPMC
CITY CLERK

ITEM #6.a.

RECEIVED OCT 21 2025

City of Plymouth SPECIAL EVENT APPLICATION

>> FEES WILL BE CHARGED FOR ALL SPECIAL EVENTS <<

Complete this application in accordance with the City of Plymouth Special Events Policy, and return it to the City Manager's Office at least 21 Calendar days prior to the starting date of the event.

Sponsoring Organization's Legal Name Plymouth Community Chamber of Commerce

Ph# 734-453-1540 Fax# 734-404-6026 Email mary@plymouthmich.org Website www.plymouthmich.org

Address 850 W. Ann Arbor Trail City Plymouth State MI Zip 48170

Sponsoring Organization's Agent's Name Mary Nyhus Title Event Manager

Ph# same Fax# same Email same Cell# _____

Address same City _____ State _____ Zip _____

Event Name Holiday Greens Market 2025

Event Purpose Selling Holiday Greens at the Farmers Market

Event Date(s) Saturday, November 29, 2025

Event Times 9 a.m. to 3 p.m.

Event Location Downtown Plymouth in The Gathering and outside The Gathering on Penniman Avenue

What Kind Of Activities? Holiday Greens Market

What is the Highest Number of People You Expect in Attendance at Any One Time? 75

Coordinating With Another Event? YES NO If Yes, Event Name: _____

Event Details: This event provides an opportunity for Farmers Market vendors to sell holiday greens for the Christmas Season. The people who come to the market are mainly local Plymouth residents and people from the surrounding communities.

1. **TYPE OF EVENT:** Based on Policy 12.2, this event is: *(Weddings Ceremonies – Please Review Section 12.2 f)*
City Operated Cosponsored Event Other NonProfit Other ForProfit Political or Ballot Issue

2. **ANNUAL EVENT:** Is this event expected to occur next year? YES NO

If Yes, you can reserve a date for next year with this application (see Policy 12.15). To reserve dates for next year, please provide the following information:

Normal Event Schedule (e.g. Early in the month of Dec. _____)

Next year's specific dates: _____

See section 12.13 for license & insurance requirements for vendors

3. **FOOD VENDORS/ CONCESSIONS?** YES NO **OTHER VENDORS?** YES NO

4. **DO YOU PLAN TO HAVE ALCOHOL SERVED AT THIS EVENT?** YES NO

5. **WILL ALCOHOL BE SERVED ON PRIVATE PROPERTY AS PART OF THIS EVENT?** YES NO

6. **WILL YOU NEED ELECTRICITY AND/OR WATER?** YES NO

CITY SERVICES REQUIRED? If needed, please attach a letter indicating all requests for City Services.
(see Attachment B)

Close off Penniman Avenue between Jimmy Johns and Union.

7. **AN EVENT MAP IS** **IS NOT** attached. If your event will use streets and/or sidewalks (for a parade, run, etc.), or will use multiple locations, please attach a complete map showing the assembly and dispersal locations and the route plan. Also show any streets or parking lots that you are requesting to be blocked off.

8. **EVENT SIGNS:** Will this event include the use of signs? YES NO

If Yes, refer to Policy 12.8 for requirements, and describe the size and location of your proposed signs: **Please complete a sign illustration / description sheet and include with the application.**

Signs or banners approved by the City of Plymouth for Special Events shall be designed and made in an artistic and workman like manner. **THE CITY MANAGER MUST APPROVE ALL SIGNS. SIGNS CANNOT BE ERECTED UNTIL APPROVAL IS GIVEN.**

Signs and/or Banners may be used during the event only. Please refer to Special Event Policy for information related to the installation of banners on Downtown Street Light Poles in advance of event. **NO SIGNS ARE ALLOWED IN THE PARK IN ADVANCE OF THE EVENT.**

9. **UNLIMITED PARKING:** Are you requesting the removal of time limits on parking (see Policy 12.5)?

YES NO

If Yes, list the lots or locations where/why this is requested:

The length of the event is over the 2-3 hour time limit in public parking areas

10. **CERTIFICATION AND SIGNATURE:** I understand and agree on behalf of the sponsoring organization that
- a. A Certificate of Insurance must be provided which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.10 for insurance requirements)
 - b. Event sponsors and participants will be required to sign Indemnification Agreement forms (refer to Policy 12.12).
 - c. All food vendors must be approved by the Wayne County Health Department, and each food and/or other vendor must provide the City with a Certificate of Insurance which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.13)
 - d. The approval of this Special Event may include additional requirements and/or limitations, based on the City's review of this application, in accordance with the City's Special Event Policy. The event will be operated in conformance with the Written Confirmation of Approval. (see Policy 12.11 and 12.16)
 - e. The sponsoring organization will provide a security deposit for the estimated fees as may be required by the City, and will promptly pay any billing for City services which may be rendered, pursuant to Policy 12.3 and 12.4.

As the duly authorized agent of the sponsoring organization, I hereby apply for approval of this Special Event, affirm the above understandings, and agree that my sponsoring organization will comply with City's Special Event Policy, the terms of the Written Confirmation of Approval, and all other City requirements, ordinance and other laws which apply to this Special Event

10/16/2025

Date

Mary Nuhus

Signature of Sponsoring Organization's Agent

RETURN THIS APPLICATION at least twenty (21) days prior to the first day of the event to:

City Manager's Office
City Hall
201 S. Main Street
Plymouth MI 48170

Phone: (734) 453-1234 ext. 203

11. INDEMNIFICATION AGREEMENT

INDEMNIFICATION AGREEMENT

The Plymouth Community Chamber of Commerce (*organization name*) agree(s) to defend, indemnify, and hold harmless the City of Plymouth, Michigan, from any claim, demand, suit, loss, cost of expense, or any damage which may be asserted, claimed or recovered against or from the Greens Market (*event name*) by reason of any damage to property, personal injury or bodily injury, including death, sustained by any person whomsoever and which damage, injury or death arises out of or is incident to or in any way connected with the performance of this contract, and regardless of which claim, demand, damage, loss, cost of expense is caused in whole or in part by the negligence of the City of Plymouth or by third parties, or by the agents, servants, employees or factors of any of them.

Signature Mary Nyhus

Date 10/16/2025

Witness Wanda Clouston

Date 10/16/2025

Holiday Greens Market 2025

Saturday, November 29 – The Gathering & Penniman Avenue – 9:00AM – 3:00PM

MUNICIPAL SERVICES:	Approved	Denied	(list reason for denial)	Initial AG
EVENT TO CLOSE STREET ON DAY OF EVENT				
\$250 Bathroom Cleaning Fee Per Day of Event? YES NO				
Labor Costs: \$150 Equipment Costs: \$100 Materials Costs \$0				
POLICE:	Approved	Denied	(list reason for denial)	Initial AC
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
FIRE:	Approved	Denied	(list reason for denial)	Initial MS
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
HVA:	Approved	Denied	(list reason for denial)	Initial CP
NO SERVICES NEEDED				
DDA:	Approved	Denied	(list reason for denial)	Initial SP
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
RISK MANAGEMENT:	Approved	Denied	(list reason for denial)	Initial MB
Class I – Low Hazard				
Class II – Moderate Hazard Food vendor/service requirements per the Special Event Policy				
Class III- High Hazard must be met for any food.				
Class IV – Severe Hazard				

SITE FEE APPLIED TO ALL EVENTS IS \$100 PER DAY. EVENT SITE FEE \$100

CITY COMMISSION DISCOUNT -\$200 TOTAL ESTIMATED FEE \$350

APPROVED x NOT APPROVED _____ DATE 11-3-2025



Special Event Application

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

Complete this application in accordance with the City of Plymouth Special Events Policy, and return it to the City Manager's Office at least 21 calendar days prior to the starting date of the event.

FEES WILL BE CHARGED FOR ALL SPECIAL EVENTS. SEE ATTACHMENT B.

Sponsoring Organ Temple Beth Emeth

Ph# 734-665-4744 Fax# _____ Email rabbiwhinston@templeb Website https://www.templebethe

Address 2309 Packard St., City Ann Arbor State MI Zip 48104

Sponsoring Organization's Agent's Name Jennifer Kehoe Title _____

Ph# 734-972-4834 Fax# _____ Email jen@jennypie.com Cell# 734-972-4834

Address 418 Blunk St. City Plymouth State MI Zip 48170

Event Name Hanukkah Candle Lighting and Celebration

Event Purpose Celebrate Hanukkah

Event Date(s) December 15, 2025

Event Times 5-7pm

Event Location Kellogg Park

What Kind Of Activities? Candle lighting, singing, story telling

What is the Highest Number of People You Expect in Attendance at Any One Time? 40

Coordinating With Another Event? YES NO If Yes, Event Name: _____

Event Details: (Provide a detailed description of all activities that will take place. Attach additional sheets if necessary.)

We will be lighting Hanukkah candles, singing songs, and telling Hanukkah stories.

1. **TYPE OF EVENT:** Based on Policy 12.2, this event is: *(Weddings Ceremonies – Please Review Section 12.2 f.)*
City Operated Co-sponsored Event Other Non-Profit Other For-Profit Political or Ballot issue

2. **ANNUAL EVENT:** Is this event expected to occur next year? YES NO
If Yes, you can reserve a date for next year with this application (see Policy 12.15). To reserve dates for next year, please provide the following information:

Normal Event Schedule (e.g., third weekend in July): _____
Next year's specific dates: _____

See section 12.13 for license & insurance requirements for vendors

3. **FOOD VENDORS/ CONCESSIONS?** YES NO **OTHER VENDORS?** YES NO
4. **DO YOU PLAN TO HAVE ALCOHOL SERVED AT THIS EVENT?** YES NO
5. **WILL ALCOHOL BE SERVED ON PRIVATE PROPERTY AS PART OF THIS EVENT?** YES NO
6. **WILL YOU NEED ELECTRICITY AND WATER?** YES NO

CITY SERVICES REQUIRED? If needed, please attach a letter indicating all requests for City Services. (see Attachment B)

Some sort of audio system would be great.

7. **AN EVENT MAP IS** **IS NOT** attached. If your event will use streets and/or sidewalks (for a parade, run, etc.), or will use multiple locations, please attach a complete map showing the assembly and dispersal locations and the route plan. Also show any streets or parking lots that you are requesting to be blocked off.

8. **EVENT SIGNS:** Will this event include the use of signs? YES NO
If Yes, refer to Policy 12.8 for requirements, and describe the size and location of your proposed signs. Please complete a sign illustration / description sheet and include with the application.

Signs or banners approved by the City of Plymouth for Special Events shall be designed and made in an artistic and workman like manner. THE CITY MANAGER MUST APPROVE ALL SIGNS. SIGNS CANNOT BE ERECTED UNTIL APPROVAL IS GIVEN.

Signs and/or Banners may be used during the event only. Please refer to Special Event Policy for information related to the installation of banners on Downtown Street Light Poles in advance of event. NO SIGNS ARE ALLOWED IN THE PARK IN ADVANCE OF THE EVENT.

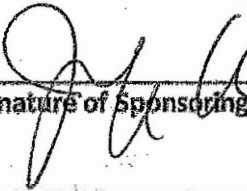
9. **UNLIMITED PARKING:** Are you requesting the removal of time limits on parking (see Policy 12.5)? YES NO
If Yes, list the lots or locations where/why this is requested:

10. **CERTIFICATION AND SIGNATURE:** I understand and agree on behalf of the sponsoring organization that
- a. a Certificate of Insurance must be provided which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.10 for insurance requirements)
 - b. Event sponsors and participants will be required to sign Indemnification Agreement forms (refer to Policy 12.12).
 - c. All food vendors must be approved by the Wayne County Health Department, and each food and/or other vendor must provide the City with a Certificate of Insurance which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.13)
 - d. The approval of this Special Event may include additional requirements and/or limitations, based on the City's review of this application, in accordance with the City's Special Event Policy. The event will be operated in conformance with the Written Confirmation of Approval. (see Policy 12.11 and 12.16)
 - e. The sponsoring organization will provide a security deposit for the estimated fees as may be required by the City, and will promptly pay any billing for City services which may be rendered, pursuant to Policy 12.3 and 12.4.

As the duly authorized agent of the sponsoring organization, I hereby apply for approval of this Special Event, affirm the above understandings, and agree that my sponsoring organization will comply with City's Special Event Policy, the terms of the Written Confirmation of Approval, and all other City requirements, ordinance and other laws which apply to this Special Event.

Oct 15, 2025

Date


Signature of Sponsoring Organization's Agent

RETURN THIS APPLICATION at least twenty (21) days prior to the first day of the event to: City

Manager's Office
City Hall
201 S. Main Street
Plymouth MI 48170

Phone: (734) 453-1234 ext. 203

11. INDEMNIFICATION AGREEMENT

INDEMNIFICATION AGREEMENT

The Temple Beth Emeth _____ (*organization name*) agree(s) to defend, indemnify, and hold harmless the City of Plymouth, Michigan, from any claim, demand, suit, loss, cost of expense, or any damage which may be asserted, claimed or recovered against or from the Hanukkah Celebration _____ (*event name*) by reason of any damage to property, personal injury or bodily injury, including death, sustained by any person whomsoever and which damage, injury or death arises out of or is incident to or in any way connected with the performance of this contract, and regardless of which claim, demand, damage, loss, cost of expense is caused in whole or in part by the negligence of the City of Plymouth or by third parties, or by the agents, servants, employees or factors of any of them.

Signature 

Date 10/17/25

Witness _____

Date _____

Hanukkah Candle Lighting 2025

Monday, December 15 – Kellogg Park – 5:00PM – 7:00PM

MUNICIPAL SERVICES:	Approved	Denied	(list reason for denial)	Initial AG
NO SERVICES NEEDED				
\$250 Bathroom Cleaning Fee Per Day of Event? YES NO				
Labor Costs:	Equipment Costs:	Materials Costs		
POLICE:	Approved	Denied	(list reason for denial)	Initial AC
NO SERVICES NEEDED				
Labor Costs \$	Equipment Costs \$	Materials Costs \$		
FIRE:	Approved	Denied	(list reason for denial)	Initial MS
NO SERVICES NEEDED				
Labor Costs \$	Equipment Costs \$	Materials Costs \$		
HVA:	Approved	Denied	(list reason for denial)	Initial CP
NO SERVICES NEEDED				
DDA:	Approved	Denied	(list reason for denial)	Initial SP
NO SERVICES NEEDED				
Labor Costs \$	Equipment Costs \$	Materials Costs \$		
RISK MANAGEMENT:	Approved	Denied	(list reason for denial)	Initial MB
Class I – Low Hazard				
Class II – Moderate Hazard				
Class III – High Hazard				
Class IV – Severe Hazard				

SITE FEE APPLIED TO ALL EVENTS IS \$100 PER DAY. EVENT SITE FEE \$100

CITY COMMISSION DISCOUNT -\$100 TOTAL ESTIMATED FEE \$0

APPROVED x NOT APPROVED _____ DATE 11-3-25



Special Event Application

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

Complete this application in accordance with the City of Plymouth Special Events Policy, and return it to the City Manager's Office at least 21 calendar days prior to the starting date of the event.

FEES WILL BE CHARGED FOR ALL SPECIAL EVENTS. SEE ATTACHMENT B.

Sponsoring Organ Plymouth Downtown Development Authority

Ph# 7344551453 Fax# _____ Email dda@plymouthmi.gov Website downtownplymouth.org

Address 831 Penniman City Plymouth State MI Zip 48170

Sponsoring Organization's Agent's Name Sam Plymale/Steve Anderson Title Director

Ph# 7344551453 Fax# _____ Email splymale@plymouthmi. Cell# 7345365268

Address 831 Penniman City Plymouth State MI Zip 48170

Event Name Santa's City of Plymouth Parade

Event Purpose Santa visits City of Plymouth parks, final stop at Kellogg Park at 7:30PM

Event Date(s) Friday, November 28

Event Times 5:30 - 8:30PM

Event Location City of Plymouth parks, including holiday show at Kellogg Park (6:30 - 8:30PM)

What Kind Of Activities? Entertainment with Santa

What is the Highest Number of People You Expect in Attendance at Any One Time? 500

Coordinating With Another Event? YES NO **If Yes, Event Name:** _____

Event Details: (Provide a detailed description of all activities that will take place. Attach additional sheets if necessary.)

Santa will lead a parade through City of Plymouth on a fire truck and visit City parks with City staff and City vehicles, final stop will be Kellogg Park (approx. 7:30PM). Holiday entertainment will be happening in Kellogg Park from 6:30PM. After Santa arrives in Kellogg Park, the Christmas Tree will be lit.

RECEIVED

OCT 28 2025

City of Plymouth

1. **TYPE OF EVENT:** Based on Policy 12.2, this event is: (Weddings Ceremonies - Please Review Section 12.2.f.)
City Operated Co-sponsored Event Other Non-Profit Other For-Profit Political or Ballot Issue

2. **ANNUAL EVENT:** Is this event expected to occur next year? YES NO

If Yes, you can reserve a date for next year with this application (see Policy 12.15). To reserve dates for next year, please provide the following information:

Normal Event Schedule (e.g., third weekend in July):

the Friday after Thanksgiving

Next year's specific dates:

November 27, 2026

See section 12.13 for license & insurance requirements for vendors

3. **FOOD VENDORS/ CONCESSIONS?** YES NO **OTHER VENDORS?** YES NO
4. **DO YOU PLAN TO HAVE ALCOHOL SERVED AT THIS EVENT?** YES NO
5. **WILL ALCOHOL BE SERVED ON PRIVATE PROPERTY AS PART OF THIS EVENT?** YES NO
6. **WILL YOU NEED ELECTRICITY AND/OR WATER?** YES NO

CITY SERVICES REQUIRED? If needed, please attach a letter indicating all requests for City Services. (see Attachment B)

N/A

7. **AN EVENT MAP IS** **IS NOT** attached. If your event will use streets and/or sidewalks (for a parade, run, etc.), or will use multiple locations, please attach a complete map showing the assembly and dispersal locations and the route plan. Also show any streets or parking lots that you are requesting to be blocked off.

8. **EVENT SIGNS:** Will this event include the use of signs? YES NO
If Yes, refer to Policy 12.8 for requirements, and describe the size and location of your proposed signs: **Please complete a sign illustration / description sheet and include with the application.**

Signs or banners approved by the City of Plymouth for Special Events shall be designed and made in an artistic and workman like manner. THE CITY MANAGER MUST APPROVE ALL SIGNS. SIGNS CANNOT BE ERECTED UNTIL APPROVAL IS GIVEN.

Signs and/or Banners may be used during the event only. Please refer to Special Event Policy for information related to the installation of banners on Downtown Street Light Poles in advance of event. NO SIGNS ARE ALLOWED IN THE PARK IN ADVANCE OF THE EVENT.

9. **UNLIMITED PARKING:** Are you requesting the removal of time limits on parking (see Policy 12.5)?

YES NO

If Yes, list the lots or locations where/why this is requested:

10.

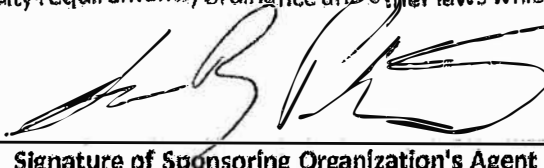
- CERTIFICATION AND SIGNATURE:** I understand and agree on behalf of the sponsoring organization that
- a. a Certificate of Insurance must be provided which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.10 for Insurance requirements)
 - b. Event sponsors and participants will be required to sign Indemnification Agreement forms (refer to Policy 12.12).
 - c. All food vendors must be approved by the Wayne County Health Department, and each food and/or other vendor must provide the City with a Certificate of Insurance which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.13)
 - d. The approval of this Special Event may include additional requirements and/or limitations, based on the City's review of this application, in accordance with the City's Special Event Policy. The event will be operated in conformance with the Written Confirmation of Approval. (see Policy 12.11 and 12.16)
 - e. The sponsoring organization will provide a security deposit for the estimated fees as may be required by the City, and will promptly pay any billing for City services which may be rendered, pursuant to Policy 12.3 and 12.4.

As the duly authorized agent of the sponsoring organization, I hereby apply for approval of this Special Event, affirm the above understandings, and agree that my sponsoring organization will comply with City's Special Event Policy, the terms of the Written Confirmation of Approval, and all other City requirements, ordinance and other laws which apply to this Special Event.

Date

10/22/2025

Signature of Sponsoring Organization's Agent



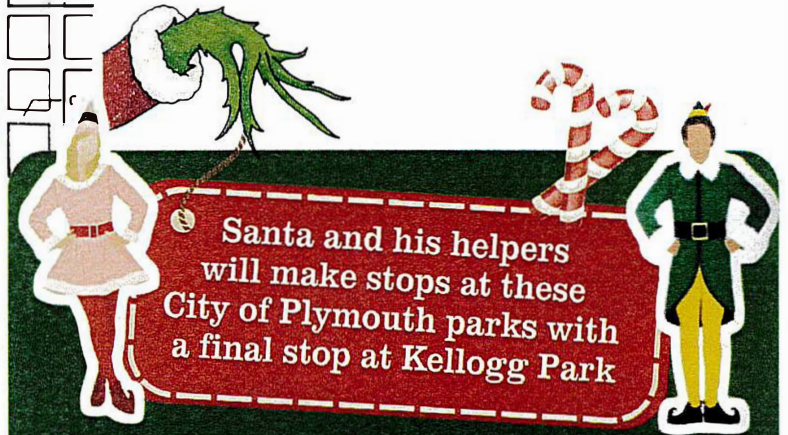
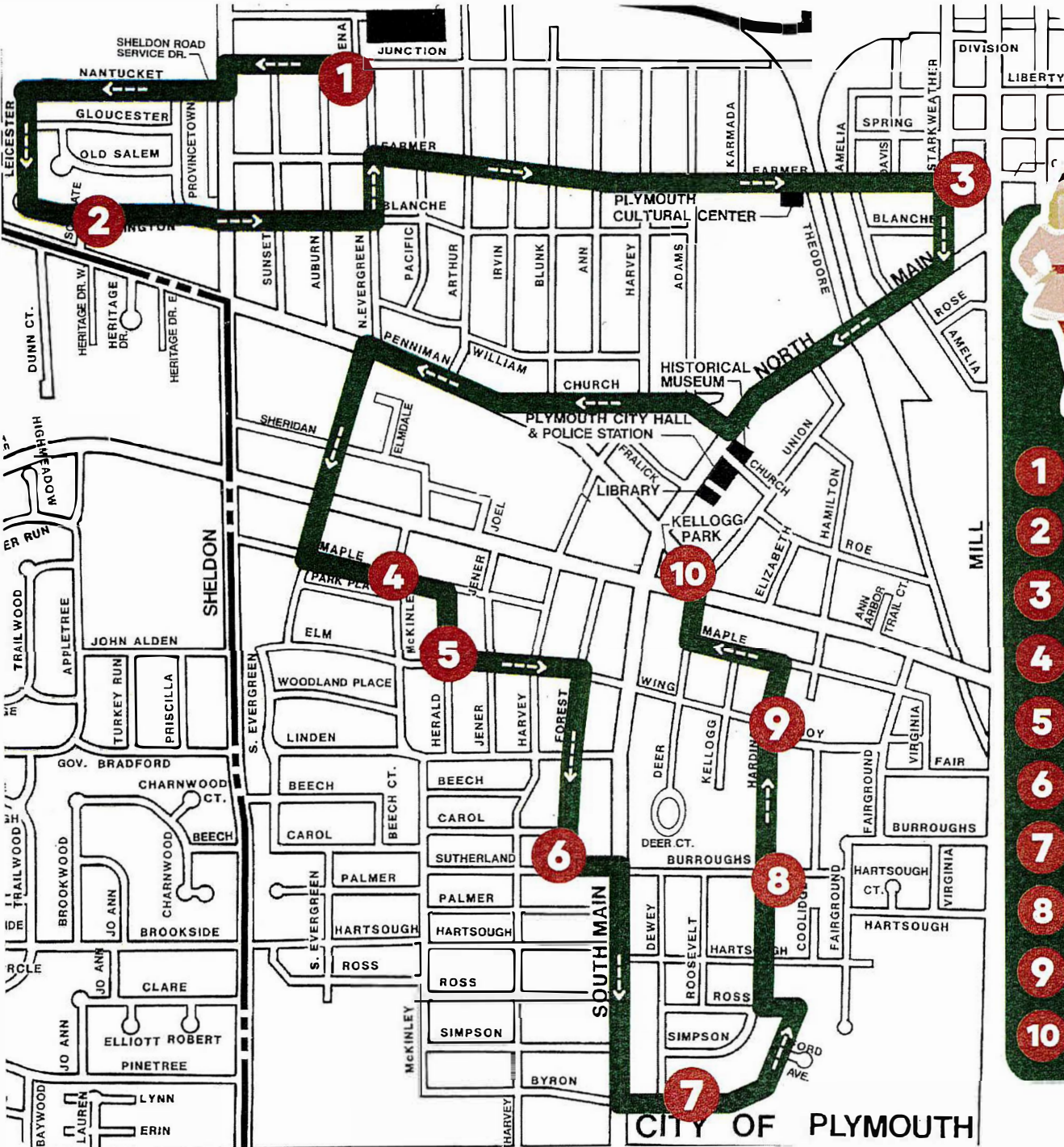
RETURN THIS APPLICATION at least twenty (21) days prior to the first day of the event to: City

Manager's Office
 City Hall
 201 S. Main Street
 Plymouth MI 48170

Phone: (734) 453-1234 ext. 203

SANTA'S CITY OF PLYMOUTH PARADE

2025
FRIDAY
NOVEMBER 28TH



Santa and his helpers will make stops at these City of Plymouth parks with a final stop at Kellogg Park

- 1 Kiwanis Park @5:32pm
- 2 New England Village @5:44pm
- 3 Starkweather Park @6:02pm
- 4 Hough Park @6:26pm
- 5 Rotary Park @6:35pm
- 6 Garden Club Park @6:47pm
- 7 Jack Wilcox Park @6:59pm
- 8 Lions Club Park @7:11pm
- 9 Fairground Park @7:20pm
- 10 Kellogg Park @7:30pm

Please be patient if Santa is delayed by trains or traffic disruptions

Santa's City of Plymouth Parade

Friday, November 28 - Downtown Plymouth & City Parks – 5:30pm – 8:30pm

MUNICIPAL SERVICES:	Approved	Denied	(list reason for denial)	Initial AG
NP AT PARK LOCATIONS THROUGHOUT ROUTE				
\$250 Bathroom Cleaning Fee Per Day of Event? YES NO				
Labor Costs: \$550 Equipment Costs: \$100 Materials Cost: \$100				
POLICE:	Approved	Denied	(list reason for denial)	Initial AC
TWO OFFICERS @ THREE HOURS EACH				
Labor Costs \$450 Equipment Costs \$ Materials Costs \$				
FIRE:	Approved	Denied	(list reason for denial)	Initial MS
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
HVA:	Approved	Denied	(list reason for denial)	Initial CP
NO SERVICES NEEDED				
DDA:	Approved	Denied	(list reason for denial)	Initial SP
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
RISK MANAGEMENT:	Approved	Denied	(list reason for denial)	Initial MB
Class I – Low Hazard				
Class II – Moderate Hazard				
Class III – High Hazard				
Class IV – Severe Hazard				

SITE FEE APPLIED TO ALL EVENTS IS \$100 PER DAY. EVENT SITE FEE _____ TOTAL ESTIMATED FEE **\$1456**

APPROVED NOT APPROVED _____ DATE 11-3-2025



Special Event Application

ITEM #6.d.

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

Complete this application in accordance with the City of Plymouth Special Events Policy, and return it to the City Manager's Office at least 21 calendar days prior to the starting date of the event.

FEES WILL BE CHARGED FOR ALL SPECIAL EVENTS. SEE ATTACHMENT B.

Sponsoring Organization's Legal Name Plymouth-Canton Community Schools

Ph# 734-478-9703 Fax# _____ Email Kathleen.grodus@pccsk12.com Website www.pccsk12.com

Address 454 Harvey St. City Plymouth State MI Zip 48170

Sponsoring Organization's Agent's Name Plymouth-Canton Community Schools Title _____

Ph# 734-478-9703 Fax# _____ Email Kathleen.grodus@pccsk12.com Cell# 734-478-9703

Address 454 Harvey St. City Plymouth State MI Zip 48170

Event Name Plymouth-Canton Community Schools Mental Health and Wellness Fair

Event Purpose EVENT GOALS TARGET AUDIENCE Create a vibrant space for accessing essential resources and engaging with experts. Promote mental health awareness and wellness through interactive activities. Foster inclusivity and ensure the event remains free for all attendees. This event invites individuals of all ages to engage in a fun and interactive exploration of mental health and wellness. Create an enjoyable learning opportunity and connect in a supportive environment.

Event Date(s) April 25, 2026

Event Times 10:00AM - 2PM

Event Location Plymouth Kellogg Park and Gathering

What Kind Of Activities? Interactive activities for mental health and wellness

What is the Highest Number of People You Expect in Attendance at Any One Time? 3,000

Coordinating With Another Event? YES NO If Yes, Event Name: _____

Event Details: (Provide a detailed description of all activities that will take place. Attach additional sheets if necessary.)

RECEIVED

OCT 28 2025

City of Plymouth

1. **TYPE OF EVENT:** Based on Policy 12.2, this event is: (Weddings Ceremonies – Please Review Section 12.2.f.)

City Operated Co-sponsored Event Other Non-Profit Other For-Profit Political or Ballot Issue

2. **ANNUAL EVENT:** Is this event expected to occur next year? YES NO

If Yes, you can reserve a date for next year with this application (see Policy 12.15). To reserve dates for next year, please provide the following information:

Normal Event Schedule (e.g., third weekend in July):

Last Saturday of April

Next year's specific dates:

April 24, 2027

See section 12.13 for license & insurance requirements for vendors

3. **FOOD VENDORS/ CONCESSIONS?** YES NO **OTHER VENDORS?** YES NO

4. **DO YOU PLAN TO HAVE ALCOHOL SERVED AT THIS EVENT?** YES NO

5. **WILL ALCOHOL BE SERVED ON PRIVATE PROPERTY AS PART OF THIS EVENT?** YES NO

6. **WILL YOU NEED ELECTRICITY AND/OR WATER?** YES NO

CITY SERVICES REQUIRED? If needed, please attach a letter indicating all requests for City Services. (see Attachment B)

7. **AN EVENT MAP** IS IS NOT attached. If your event will use streets and/or sidewalks (like parade run, etc.) or will use multiple locations, please attach a complete map showing the assembly and dispersal locations and the route of travel. Also show any streets or parking lots that you are requesting to be blocked off.

8. **EVENT SIGNS:** Will this event include the use of signs? YES NO

If Yes, refer to Policy 12.8 for requirements, and describe the size and location of your proposed signs. Please complete a sign illustration / description sheet and include with the application.

Signs or banners approved by the City of Plymouth for Special Events shall be designed and made in an artistic and workman like manner. THE CITY MANAGER MUST APPROVE ALL SIGNS. SIGNS CANNOT BE ERECTED UNTIL APPROVAL IS GIVEN.

Signs and/or Banners may be used during the event only. Please refer to Special Event Policy for information related to the installation of banners on Downtown Street Light Poles in advance of event. NO SIGNS ARE ALLOWED IN THE PARK IN ADVANCE OF THE EVENT.

9. **UNLIMITED PARKING:** Are you requesting the removal of time limits on parking (see Policy 12.5)?

YES NO

If Yes, list the lots or locations where/why this is requested:

10. **CERTIFICATION AND SIGNATURE:** I understand and agree on behalf of the sponsoring organization that
- a. a Certificate of Insurance must be provided which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.10 for insurance requirements)
 - b. Event sponsors and participants will be required to sign Indemnification Agreement forms (refer to Policy 12.12).
 - c. All food vendors must be approved by the Wayne County Health Department, and each food and/or other vendor must provide the City with a Certificate of Insurance which names the City of Plymouth as an additional named insured party on the policy. (See Policy 12.13)
 - d. The approval of this Special Event may include additional requirements and/or limitations, based on the City's review of this application, in accordance with the City's Special Event Policy. The event will be operated in conformance with the Written Confirmation of Approval. (see Policy 12.11 and 12.16)
 - e. The sponsoring organization will provide a security deposit for the estimated fees as may be required by the City, and will promptly pay any billing for City services which may be rendered, pursuant to Policy 12.3 and 12.4.

As the duly authorized agent of the sponsoring organization, I hereby apply for approval of this Special Event, affirm the above understandings, and agree that my sponsoring organization will comply with City's Special Event Policy, the terms of the Written Confirmation of Approval, and all other City requirements, ordinance and other laws which apply to this Special Event.

10/1/2025

Date


Signature of Sponsoring Organization's Agent

RETURN THIS APPLICATION at least twenty (21) days prior to the first day of the event to: City

**Manager's Office
City Hall
201 S. Main Street
Plymouth MI 48170**

Phone: (734) 453-1234 ext. 203

11. INDEMNIFICATION AGREEMENT

INDEMNIFICATION AGREEMENT

To the extent allowed by law,
The Plymouth-Canton Community Schools (organization name) agree(s) to defend, indemnify, and hold harmless the City of Plymouth, Michigan, from any claim, demand, suit, loss, cost of expense, or any damage which may be asserted, claimed or recovered against or from the Mental Health and Wellness Fair (event name) by reason of any damage to property, personal injury or bodily injury, including death, sustained by any person whomsoever and which damage, injury or death arises out of or is incident to or in any way connected with the performance of this contract, and regardless of which claim, demand, damage, loss, cost of expense is caused in whole or in part by the negligence of the City of Plymouth or by third parties, or by the agents, servants, employees or factors of any of them.

Signature Mr. E. Vaitanionis

Date 10-6-25

Witness Kathy Jones

Date 10-6-25

Plymouth-Canton Community Schools Mental Health Fair
April 25, 2026 – Kellogg Park & Gathering – 10:00 AM – 2:00 PM

MUNICIPAL SERVICES:	Approved	Denied	(list reason for denial)	Initial AG
BANDSHEL SETUP/TEARDOWN				
ONE FTE TO STAFF EVENT				
PORTA-JOHNS				
\$250 Bathroom Cleaning Fee Per Day of Event? YES NO				
Labor Costs: \$1,500 Equipment Costs: \$500 Material Costs: \$300				
POLICE:	Approved	Denied	(list reason for denial)	Initial AC
One officer for 4 hours				
Labor Costs: \$304 Equipment Costs \$ Materials Costs \$				
FIRE:	Approved	Denied	(list reason for denial)	Initial MS
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
HVA:	Approved	Denied	(list reason for denial)	Initial CP
NO SERVICES NEEDED				
DDA:	Approved	Denied	(list reason for denial)	Initial SP
NO SERVICES NEEDED				
Labor Costs \$ Equipment Costs \$ Materials Costs \$				
RISK MANAGEMENT:	Approved	Denied	(list reason for denial)	Initial MB
Class I – Low Hazard				
Class II – Moderate Hazard EVENT SPONSORS MUST PROVIDE CERTIFICATE OF INSURANCE PRIOR TO EVENT				
Class III – High Hazard NAMING CITY OF PLYMOUTH AS ADDITIONALLY INSURED IN DESCRIPTION AREA				
Class IV – Severe Hazard				

SITE FEE APPLIED TO ALL EVENTS IS \$100 PER DAY. EVENT SITE FEE **\$100** TOTAL ESTIMATED FEE **\$2,704**

APPROVED NOT APPROVED _____ DATE 11-3-2025

ITEM #10.a.



Administrative Recommendation

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

To: Mayor & City Commission
From: Chris S. Porman, City Manager
CC: S:\Manager\Porman Files\Memorandum - Bulk Leaf & Spoils Hauling & Disposal 11-03-2025.docx
Date: October 30, 2025
RE: Bulk Leaf and Debris Hauling & Disposal

Background

The City Administration recently developed bid specifications for the hauling and disposal of bulk leaf and materials. The Commission will recall that we collect and haul out over 7,000 cubic yards of leaves each year. In addition, we collect about 8,000 cubic yards of other "spoils" materials from street sweeping debris, water main breaks and brush chipping. These materials would fill a football field, including end zones approximately 7 feet high.

This service is to haul materials from our stockpiles at Riverside Cemetery. Our crew collects the leaves from the resident's curbside and then transporting them to cemetery, where the vendor will come and load them onto bigger trucks to dispose of the material.

Attached you will find a memorandum from Adam Gerlach which further outlines the bid process that we went through. We had two bids for this service and have included the bid tabulation for reference. Obviously, the cost of labor, fuel and equipment is driving the increase. Further, we have proposed a three-year contract, with two one-year administrative renewals per their bid. It should be noted that the while the cost for spoils material did increase from last year's price of \$10.99 per yard to \$11.99 per yard, the cost for bulk leaves has decreased from last year's price of \$10.47 to \$9.97 per yard. The price per loader hour to move and load material had not changed and is stated at \$95.00 per hour.

Funding for leaf and materials hauling is covered in a number of funds including, but not limited to the Water Fund, Solid Waste & Recycling Fund, Major Street Fund, Local Street Fund, and the General Fund.

RECOMMENDATION:

The City Administration recommends that the City Commission accept the bid from Ellsworth Industries, Inc. for a three-year contract, with two years of administrative renewals.

Funding for this service is covered in a number of accounts, but mainly in the Water Fund and the Solid Waste & Recycling Funds. Should you have any questions in advance of the meeting please feel free to contact either Chris Porman or myself.



Department of Municipal Services

1231 Goldsmith, Plymouth, MI

734-453-7737

dms@plymouthmi.gov

Date: October 29, 2025
To: Chris S. Porman, City Manager
From: Adam Gerlach, Assistant Director of Municipal Services
Re: Bulk Leaf and Material Hauling 2025

AG

BACKGROUND:

The Department of Municipal Services has placed Bulk Leaf and Material Hauling out to bid and received two bids. Municipal Services solicits bids on a periodic basis to secure pricing for a trucking contractor to haul and dispose of bulk waste materials. Typical materials include wood and wood chips from our brush chipping program, as well as broken concrete or asphalt pavement and dirt spoils from water main breaks, or other excavation work. In addition, we also look to have the bulk leaves that are collected curbside hauled out as we simply do not have the storage capacity to store them year after year. Over the last three years, we have averaged 8,000 cubic yards of spoils material with an average of 85 hours of time spent loading the material prior to it being hauled out. In addition, we have averaged 7,250 cubic yards of leaves each year using an average of 70 hours to load the material.

This was a sealed bid process that requested pricing for the hauling of materials, as well as the cost for loading the material. We also requested that all disposal costs be the responsibility of the contractor and that the price be built into their proposal. Furthermore, we indicated that any and all extras, surcharges, etc. be built into their pricing to protect the City from any unexpected costs during this three-year contract (administratively renewable annually for two additional years).

There were two sealed bids received, the first was submitted by Ellsworth Industries Inc, the second was submitted by Rocky Ridge Development LLC. Both companies have submitted all insurance documents and completed the proper bid procedure. As can be seen on the attached Bid Tabulation, Ellsworth Industries is the lowest bid received. The bid from Ellsworth Industries has a cost per cubic yard for spoils material of \$11.99 in the initial contract period, this is an increase of \$1 per yard compared to our current price, and the cost per cubic yard of bulk leaves is \$9.97 in the initial contract period, this is a decrease of 50 cents per yard from our current price, the bid price per loader hour is unchanged from the current price \$95.00.

RECOMMENDATION:

We would recommend that the City Commission award the contract for Bulk Leaf and Materials Hauling to Ellsworth Industries Inc for the initial contract period, November 3, 2025 through June 30, 2028, with the option for two, one-year administrative renewals. The total contract award is not to exceed five years. Also to be noted, in the event that the contract is administratively renewed, there are step increases in the per yard prices as indicated in the attached bid tabulation.

We further recommend this unit-based contract be awarded for the initial contract period (years 1-3) in the amount not to exceed \$201,220.25 annually (\$182,927.50 Shown as Total Estimated Cost of Spoils & Bulk Leaf Hauling on attached Bid Result Calculation plus a 10% contingency of \$18,292.75). This is consistent with the approach we have taken for this service over the last several contracts. The funding for this service is primarily covered in the budget under the Water/Sewer Fund and the Solid Waste & Recycling Fund.

Should you have any questions, please feel free to contact me.



Bid Opening: Bulk Leaf and Materials Hauling
 Date/Time: Tuesday, October 28, 2025 10:00 AM

BID RESULTS CALCULATION

Bidder	Est. Avg. Hours per Yr.	Est. Avg. Yards per Yr.	Bid Item	Initial 3-Year Contract 11/3/25-6/30/28 (Yr. 1: 11/3/25-6/30/26, Yr. 2: 7/1/26-6/30/27, Yr. 3: 7/1/27-6/30/28)			1-Year Renewal 7/1/28-6/30/29			1-Year Renewal 7/1/29-6/30/30			5 Yr. Contract Grand Total Estimated Cost		
				Bid Price per Cubic Yard	Bid Price per Loader Hour	25/26 (Year 1) Est. Annual Cost	26/27 (Year 2) Est. Annual Cost	27/28 (Year 3) Est. Annual Cost	Bid Price per Cubic Yard	Bid Price per Loader Hour	28/29 Est. Annual Cost	Bid Price per Cubic Yard		Bid Price per Loader Hour	29/30 Est. Annual Cost
Ellsworth Industries INC	85	8000	Spoils Material	\$11.99	\$95.00	\$ 103,995.00	\$ 103,995.00	\$ 103,995.00	\$12.99	\$95.00	\$ 111,995.00	\$13.99	\$95.00	\$ 119,995.00	\$ 960,387.50
	70	7250	Bulk Leaf	\$9.97	\$95.00	\$ 78,932.50	\$ 78,932.50	\$ 78,932.50	\$10.97	\$95.00	\$ 86,182.50	\$11.97	\$95.00	\$ 93,432.50	
						\$ 182,927.50 25/26 (Year 1) Total Estimated Cost of Spoils & Bulk Leaf Hauling	\$ 182,927.50 26/27 (Year 2) Total Estimated Cost of Spoils & Bulk Leaf Hauling	\$ 182,927.50 27/28 (Year 3) Total Estimated Cost of Spoils & Bulk Leaf Hauling			\$ 198,177.50 28/29 Total Estimated Cost of Spoils & Bulk Leaf Hauling			\$ 213,427.50 29/30 Total Estimated Cost of Spoils & Bulk Leaf Hauling	
Rocky Ridge Development LLC	85	8000	Spoils Material	\$16.00	\$80.00	\$ 134,800.00	\$ 134,800.00	\$ 134,800.00	\$16.00	\$80.00	\$ 134,800.00	\$16.00	\$80.00	\$ 134,800.00	\$ 1,243,100.00
	70	7250	Bulk Leaf	\$14.00	\$176.00	\$ 113,820.00	\$ 113,820.00	\$ 113,820.00	\$14.00	\$176.00	\$ 113,820.00	\$14.00	\$176.00	\$ 113,820.00	
						\$ 248,620.00 25/26 (Year 1) Total Estimated Cost of Spoils & Bulk Leaf Hauling	\$ 248,620.00 26/27 (Year 2) Total Estimated Cost of Spoils & Bulk Leaf Hauling	\$ 248,620.00 27/28 (Year 3) Total Estimated Cost of Spoils & Bulk Leaf Hauling			\$ 248,620.00 28/29 Total Estimated Cost of Spoils & Bulk Leaf Hauling			\$ 248,620.00 29/30 Total Estimated Cost of Spoils & Bulk Leaf Hauling	

Note: Estimated Quantities Used For Comparison Calculation (Per Bid Documents)



City of Plymouth

Department of Municipal Services
1231 Goldsmith
Plymouth, Michigan 48170

www.plymouthmi.gov
Phone 734-453-7737
dms@plymouthmi.gov

October 14, 2025

CITY OF PLYMOUTH REQUEST FOR PROPOSALS

2025 Bulk Leaf and Materials Hauling

Notice is hereby given that the City of Plymouth will accept sealed bids until, **Tuesday, October 28, 2025, 10:00 A.M.** at 201 S. Main St., at which time all proposals received shall be publicly opened and read aloud for:

2025 Bulk Leaf and Materials Hauling

Specifications, bid documents and proposal forms may be obtained from the City of Plymouth website, www.plymouthmi.gov, or from the office of the Purchasing Agent during regular office hours.

The City Commission reserves the right to accept or reject any or all bids, in whole or in part, and to waive any irregularities.

Deliver/Address bids to:

Department of Municipal Services
C/O Maureen Brodie, City Clerk
City of Plymouth
201 S. Main St.
Plymouth, MI 48170

In a sealed envelope bearing the inscription:

**"2025 Bulk Leaf and Materials Hauling
For opening: October 28, 2025, 10:00 A.M."**

If you have any questions, please contact:

Adam Gerlach, Assistant Director – DMS, agerlach@plymouthmi.gov 734-453-7737

CITY OF PLYMOUTH
REQUEST FOR PROPOSALS
2025 BULK LEAF AND MATERIALS HAULING

Information:

It is the intent of this bid to solicit for the removal and disposal of bulk leaves and spoils generated by the City of Plymouth Department of Municipal Services. Contract award includes two additional one year renewal options. The scheduling and inspection contact for the winning bidder will be from the Department of Municipal Services.

Detailed Specifications:

1. Locations:

The City of Plymouth has one main collection site from which materials will be collected from. This site may not be all inclusive; however the vast majority of collections will take place at the following location.

- a. The primary location is Riverside Cemetery at 680 Plymouth Rd., Plymouth, MI 48170 (located behind the 35th District Court at 690 Plymouth Rd., Plymouth, MI 48170). Spoils materials collected from this site include brush chippings, street sweeper debris, and spoils from water main breaks, etc. The average over the last three years has been approximately 8000 cubic yards of materials hauled from this location. The amount of loader work has averaged 85 hours per year during the same three year window. This site is utilized year round for materials to be collected.

Additionally, this location is used during our bulk leaf collection program, approximately October to January. The average yearly collection for bulk leaves over the past three years has been 7,250 cubic yards, with the average loader work of approximately 70 hours per year over the same three year window.

- b. The location of the seasonal stockpile of leaves may vary, but will be within one mile of the City of Plymouth limits. The City will be using a site that will allow for trucks to pull through after loading. Historically, the yard off of Hines Dr. just south of Wilcox Road has been utilized for this purpose.

2. Disposal:

1. The contractor shall **NOT** include additional disposal fees. Those charges should be incorporated into the price per cubic yard bid based on the material being hauled. The contractor shall provide all prices inclusive of all foreseen costs. No additional surcharges, charges, fees, extras, etc. will be permitted.
2. The contractor shall procure all required permits at his/her own cost. Contractor is responsible for identifying and disposing of spoils in acceptable locations in accordance with all applicable local, state or federal requirements.
3. Hazardous materials are not part of the scope of this work.

3. Schedule:

1. The schedule will be as follows:
 - a. The winning bidder will be contacted to haul spoils on an as needed basis.
 - b. Bulk leaf hauling will be on an as needed basis as well. The winning bidder will be contacted as to the schedule for leaf collection to help coordinate the beginning of the leaf hauling.
2. Every effort shall be made to schedule all work during dry weather to minimize tracking of soil onto roadways.

3. The contractor shall be responsive to as needed requests for service. The contractor is expected to begin hauling of materials within 72 hours of the request, unless otherwise scheduled by the City.

4. Inspection:

1. The winning bidder will be required to provide a detailed listing of all trucks and equipment. Detailed information to be provided for each vehicle includes but is not limited to:
 - Identification number (VIN), make, model, volumetric capacity, and weight loading capacity.
2. The City reserves the right to inspect trucks and equipment at anytime.
3. The City reserves the right to require a city inspector be present at the time of the loading.

5. Contract:

1. The contract is initially for the 3-year period: November 3, 2025 through June 30, 2028.
2. The successful bidder will provide a written contract. The contract documents are to be furnished by the successful bidder within 10 business days following the award of the bid on November 3, 2025 by the City Commission.
3. The contract may be renewable annually for a total of five consecutive years. Contract extensions are to be reviewed by Municipal Services on an annual basis and may be awarded in writing annually. This contract will be put out for bid again in the year 2030 at the latest, regardless of the performance of the contractor.
4. Upon extension of the initial 3-year contract, a new contract will be written up by the contractor for each one year extension.
5. The contractor shall not obligate the City of Plymouth to make any payments to another party, nor make any promises or representations to another party for, or in behalf of, the City of Plymouth, without prior written approval from the City of Plymouth DMS.
6. The City of Plymouth is a tax exempt entity.
7. The City of Plymouth reserves the right to split the award of this contract to multiple bidders. Divisions of this contract include, but are not limited to: Bulk leaf only and Spoils material only.

6. Bonding & Insurance:

- Every bidder must provide proof of Comprehensive General Liability Insurance with minimum limits of \$500,000 combined single limit bodily injury and/or property damage.
- Every bidder must provide proof of Automobile Liability Insurance with minimum of \$500,000 combined single limit bodily injury and/or property damage.
- Every bidder must provide proof of Worker's Compensation Insurance that complies with the Worker's Compensation laws of Michigan.

Vendors with Questions:

Questions related to this Request for Proposal should contact Adam Gerlach at the Department of Municipal Services at 734-453-7737 or agerlach@plymouthmi.gov

INSTRUCTION TO BIDDERS:

Each proposal shall be made on a form prepared by the City of Plymouth (included in this document). Proposals shall be submitted in a sealed envelope bearing the name of the bidder and the inscription:

**“2025 Bulk Leaf and Materials Hauling
For opening: October 28, 2025, 10:00 A.M.”**

EXAMINATION/INTERPRETATION OF THE CONTRACT DOCUMENTS & ABILITY TO BID: It is the intent of the City of Plymouth that all qualified contractors be able to bid under these specifications. If the bidder feels that the specifications are unreasonably restrictive and prevent an effective bid from being submitted, then the bidder is encouraged to notify the City and provide a written request for interpretation of the specification that is being considered restrictive.

The City is under no obligation to consider alternate proposals to the specifications unless specifically permitted in the bid documents. Oral presentations will not be considered. **When specific brand, model or equivalent from another manufacturer is requested, bidder shall include with bid, documentation as to the performance, functionality and degree of similarity of the equivalent as referenced in the specifications.** Bidder shall note in bid documents any deviations from the specifications.

Before submitting a proposal, bidders shall read the specifications and other bid documents and shall fully inform themselves as to all existing conditions and limitations and shall include in the proposal a sum to cover the cost of all items included in the specifications. Any bidder in doubt as to the true meaning of any part of the specifications or contract documents may submit to the Purchasing Agent a written request for an interpretation or correction thereof. The person submitting such request will be responsible for its prompt delivery. If the interpretation is of general significance to all bidders, the City will attempt to fax or mail a copy of the interpretation to all parties known to be considering the bid. If the interpretation is of sufficient importance to potentially affect other bids, then the City may extend the bid due date to give all potential bidders an opportunity to consider the interpretation. Neither the City, nor its agents and employees, shall be responsible for any other explanations or interpretations of the specifications and bid documents, other than those issued in writing by the Purchasing Agent.

ADDENDA: Any addenda issued prior to the bid opening shall be covered by the bidder in the proposal and shall be made part of the contract documents. Receipt of such addendum shall be acknowledged in the proposal.

DELIVERY OF PROPOSALS: Bids shall be delivered by the time and to the place specified in the Notice to Bidders. It is the sole responsibility of the bidder to see that his/her proposal is received in proper time. Any proposal received after the scheduled closing time for receipt of proposals shall be returned to the bidder unopened. To avoid late receipt and disqualification of bids, it is recommended that bidders personally deliver bids or utilize overnight or certified mail with return receipt requested. **BIDS SHOULD BE DELIVERED IN SEALED ENVELOPES BEARING THE INSCRIPTION:**

**“2025 Bulk Leaf and Materials Hauling
For opening: October 28, 2025, 10:00 A.M.”**

DELIVER BIDS TO: Department of Municipal Services
C/O Maureen Brodie, City Clerk
City of Plymouth
201 S. Main
Plymouth, MI 48170

WITHDRAWAL: Any bidder may withdraw his proposal, either personally or by telegraphic, faxed or written request, at any time prior to the scheduled closing time for receipt of proposals.

OPENINGS: Proposals will be opened and publicly read aloud immediately following close of time for receipt of said proposals.

BIDDERS QUALIFICATIONS/REFERENCES: All bidders shall include a list of at least three references, preferably municipalities, which the City may contact regarding the bidders performance. Upon request, the bidder shall also furnish a written statement of its qualifications for the proposed work and a list of work completed on similar projects.

DURATION OF PROPOSALS: Each proposal shall be considered binding and in effect for a period of forty-five (45) days following the bid opening.

EVALUATION OF BIDS AND AWARD OF CONTRACT: The City reserves the right to accept or reject any and all bids, in whole or in part, and to waive any and all irregularities and Informalities not involving price, time, or changes in the work and to negotiate contract terms with the successful bidder, and the right to disregard all nonconforming, non-responsive, unbalanced or conditional bids. Discrepancies between words and figures will be resolved in favor of words. Discrepancies in the multiplication of units of work and units of prices will be resolved in favor of unit price. Discrepancies between the indicated sum of any column of figures and the correct sum thereof will be resolved in favor of the correct sum.

In evaluating bids, the City shall consider the qualifications of the bidders, whether or not the bids comply with the specifications and such alternates, unit prices and other data requested in the bid documents.

Subject to the approval of the City Commission, the contract will be awarded to the lowest responsive and responsible bidder. Responsibility of the bidder will be determined on the basis of past performance and work of similar character, equipment and labor available to do the work, and financial status. The contract shall be considered to have been awarded after the approval of the City Commission has been obtained and a formal Notice of Award duly served on the intended awardee. The contract shall not be binding upon the City until the agreement has been duly executed by the bidder and the duly authorized officials of the City.

EQUAL EMPLOYMENT OPPORTUNITY: In connection with the performance of work under this contract, the contractor agrees not to discriminate against any employee or applicant for

employment because of race, religion, color, or national origin. The contractor shall further not discriminate against any employee or applicant for employment to be employed in the performance of this contract with respect to his/her hire, tenure, terms, conditions, privileges of employment or any matter directly or indirectly related to employment because of age, except in cases of bona-fide occupational qualifications. Non-compliance with the non-discrimination clause of this contract shall result in cancellation, termination or suspension of the contract and the contractor may be declared ineligible for further City of Plymouth contracts.

HOLD HARMLESS CLAUSE: The contractor agrees to defend and hold the City of Plymouth and its tenants harmless from any claims, actions, damages, losses and expenses of any sort arising out of or in connection with any act or omission of said company, its employees, stewards agents or sub-contractors.

FAILURE TO PERFORM: Failure to perform according to the specifications and bid will result in immediate cancellation of the contract, with the understanding that the City will contact the contractor and inform him/her of any deficiencies and allow corrections of said deficiencies to be made within 24 hours of such notification. Repeated failures of same deficiency will result in immediate termination of the contract after written notice has been given and noted as final notice of failure to comply.

NON-COLLUSION AFFIDAVIT: Bidders will complete the enclosed Affidavit of Non-collusion by Contractor form.

THE CITY OF PLYMOUTH RESERVES THE RIGHT TO ACCEPT OR REJECT ANY OR ALL BIDS, IN WHOLE OR IN PART, AND TO WAIVE ANY IRREGULARITIES.

AFFIDAVIT OF NON-COLLUSION

STATE OF Michigan COUNTY OF Wayne

Chad Monteith (name), being first duly sworn deposes

and says that he is President / CEO (title)

of Ellsworth Industries, Inc. (corporation)

who submits herewith to the City of Plymouth a proposal for **2025 Bulk Leaf & Materials Hauling** for the City of Plymouth certifies:

That all statements of fact in such proposal are true;

That such proposal was not made in the interest of or on behalf of any undisclosed person, partnership, company, association, organization or corporation;

That such proposal is genuine and not collusive or sham;

That said bidder has not, directly or indirectly, by agreement, communication or conference with anyone, attempted to induce action prejudicial to the interest of the City of Plymouth, or of any other bidder or anyone else interested in the proposed contract; and further

That prior to the public opening and reading of proposals, said bidder:

1. Did not, directly or indirectly, induce or solicit anyone else to submit a false or sham proposal;
2. Did not, directly or indirectly, collude, conspire, connive or agree with anyone else that said bidder or anyone else would submit a false or sham proposal, or that anyone should refrain from bidding or withdraw his bid;
3. Did not in any manner, either directly or indirectly, seek by agreement, communication or conference with anyone to raise or fix the proposal price of said bidder or of anyone else or to raise or fix any overhead, profit, cost element of his proposal price or of that of anyone else;
4. Did not, directly or indirectly, submit his proposal price or any breakdown thereof, or the content thereof, or divulge information relative thereof, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, or to any individual or group of individuals, except to any person or persons who have a partnership or other financial interest with said bidder in this business.

Ellsworth Industries

Firm Name



Signature of Bidder

10-23-25

Date

**CITY OF PLYMOUTH
2025 BULK LEAF AND MATERIALS HAULING
PROPOSAL FORM**

Spoils Material Hauling: Location: Riverside Cemetery

	Price Per Cubic Yard	Price Per Loader Hour
Spoils Material Hauling <i>Initial Contract: 11/3/25 through 6/30/28</i>	11.99 /YD	95 /HR
Spoils Material Hauling <i>Renewal year 1: 7/1/28 through 6/30/29</i>	12.99 /YD	95 /HR
Spoils Material Hauling <i>Renewal year 2: 7/1/29 through 6/30/30</i>	13.99 /YD	95 /HR

Bulk Leaf Hauling: Location: Riverside Cemetery/Seasonal Use Bulk Leaf Stockpile Area

	Price Per Cubic Yard	Price Per Loader Hour
Bulk Leaf Hauling <i>Initial Contract: 11/3/25 through 6/30/28</i>	9.97 /YD	95 /HR
Bulk Leaf Hauling <i>Renewal year 1: 7/1/28 through 6/30/29</i>	10.97 /YD	95 /HR
Bulk Leaf Hauling <i>Renewal year 2: 7/1/29 through 6/30/30</i>	11.97 /YD	95 /HR

Contractor Company Name: ELLSWORTH Industries, INC.
 Address: 41960 ANN ARBOR Rd. Plymouth, MI 48170
 Phone Number: 734 260 0360 Fax: 248 465 9930
 Email Address: ELLSINC@COMCAST.NET

Contractor Contact Person: Ashley Pudas -
Chad Monteith

The Undersigned, having examined the scope of work, hereby proposes to perform the work in a manner satisfactory to the City of Plymouth in accordance with all specifications, terms and conditions contained in this bid document at the following rates and prices and complete all work within schedules as generally stated and specifically agreed to at the initiation of each phase of work. I affirm that I have the authority to submit this bid to the City of Plymouth for the work specified on the attached sheet. I propose to supply the materials and labor to the City as outlined in this proposal in a timely manner.

Signature of Authorized Agent:  Date: 10-23-25

Printed Name of Authorized Agent: Chad Monteith - President/CEO



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/11/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER VTC Insurance Group Troy Office 1175 W. Long Lake Ste. 200 Troy MI 48098-4960		CONTACT NAME: Kelly Atkinson PHONE (A/C, No. Ext): (248) 828-3377 E-MAIL ADDRESS: katkinson@vtcains.com		FAX (A/C, No): (248) 828-3741
INSURED Ellsworth Industries Inc. 41960 Ann Arbor Rd Plymouth MI 48170		INSURER(S) AFFORDING COVERAGE		NAIC #
		INSURER A: SECURA Insurance, A Mutual Company		22543
		INSURER B: SECURA Supreme Insurance Company		10239
		INSURER C:		
		INSURER D:		
		INSURER E:		
		INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** 25-26 Master Liability **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR	X	Y	CP3359877	2/16/2025	2/16/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:							
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	X	Y	A3359878	2/16/2025	2/16/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE			CU3359880	2/16/2025	2/16/2026	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000
	DED <input checked="" type="checkbox"/> RETENTION \$ 10,000						
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC3359879	2/16/2025	2/16/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Motor Truck Cargo			CP3359877	2/16/2025	2/16/2026	Limit \$25,000
A	Leased or Rented Equipment			CP3359877	2/16/2025	2/16/2026	Limit \$100,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 104, Additional Remarks Schedule, may be attached if more space is required)
Where required by written contract, City of Plymouth, Dept. of Municipal Services is add'l insured for General Liability (GL) as respects ongoing & completed operations on a primary & non-contributory basis and add'l insured with respects to Automobile liability. GL, Auto & Workers Comp policies include waiver of subrogation on behalf of add'l insured as required by written contract and where allowed by law. Umbrella/Excess liability coverage follows form over GL, Auto & Employers Liability.

CERTIFICATE HOLDER Lhominga@plymouthmi.gov City of Plymouth Dept. of Municipal Services 1231 Goldsmith Plymouth, MI 48170	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Alan Chandler/KATKIN <i>Alan P. Chandler</i>
---	--

Ellsworth Industries References

Name of Entity: City of Westland

Dates Worked: 2005 to Current

Scope of Work: Hauling of aggregate materials to DPW yard.

Contact Name: Kimberly Heinzelman

Contact Email: kheinzelman@cityofwestland.com

Contact Phone: 734-728-1770

Name of Entity: City of Garden City

Dates Worked: 2004 to Current

Scope of Work: Hauling of aggregate materials to DPW and hauling of debris out of DPW yard.

Contact Name: Brad Ohman

Contact Email: brado@gardencitymi.org

Contact Phone: 734-793-1805

Name of Entity: City of Southfield

Dates Worked: 2002 to Current

Scope of Work: Hauling of aggregate materials to DPW and hauling of debris out of DPW yard.

Contact Name: Cindy Fricke

Contact Email: cfricke@cityofsouthfield.com

Contact Phone: 248-796-4852

RESOLUTION

The following Resolution was offered by Comm. _____ and seconded by Comm. _____.

WHEREAS The City of Plymouth has a need to provide for the bulk hauling and disposal of Leaves and other "spoils" materials; and

WHEREAS The City of Plymouth developed bid specification for the hauling of approximately 7,250 cubic yards of leaves and approximately 8,000 cubic yards of other materials including materials from water main breaks and other public improvements; and

WHEREAS The City had two bidders on this project and the City Administration has recommended the bid from Ellsworth Industries, Inc.

NOW THEREFORE BE IT RESOLVED THAT the City Commission of the City of Plymouth does hereby authorize the acceptance of the bid from Ellsworth Industries for Bulk Leaf and Materials Handling. Ellsworth Industries, Inc bid is authorized for a period of three years with the authority to administratively approve up to two, one-year renewals, for a period not to exceed five total years. Funding for this service is authorized in a number of funds including the Solid Waste and Recycling Fund, Water Fund, Major Street Fund, Local Street Fund, and General Fund.

ITEM #10.b.



Administrative Recommendation

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

To: Mayor & City Commission
From: Chris S. Porman, City Manager
CC: S:\Manager\Porman Files\Memorandum - Snow and Ice Control Policy Adoption 2025 - 11-03-25.docx
Date: October 30, 2025
RE: Snow & Ice Control Policy 2025 - 26

Background

Annually, the City Commission restates its Snow and Ice Control Policy, which contains the priorities for snow and ice control measures. The City Commission has been adopting this policy on an annual basis since 1996, this annual adoption helps to cover a number of legal issues related to snow and ice control.

Under the terms of this policy, the City will plow all residential streets anytime that there are four (4) or more inches of snow. In addition, the policy clearly indicates how the City will begin to respond to any snow event and the responsibilities of the various departments for that response. The policy outlines the responsibilities of our Municipal Service Employees as well as our Police Officers and the Community Dispatch Center in a snow event. The City has had a long-standing practice of responding aggressively to snow events and this policy will help continue that tradition of response. The policy also establishes training requirements for the Municipal Services Staff.

Historically, responding to a snow event was a reactive measure and, in many respects, it still is, however, with the inclusion of brine; Municipal Services has moved towards a more proactive approach. The ability to make and apply brine prior to and during a snow event will help severely decrease the moisture bonding to the road surface prior to crews responding, especially in the overnight hours. With a smaller snow event, the application of brine ahead of the snow fall may be all that is needed to keep the roadway clear. In other snow events, applying brine may provide the extra time crews need to respond in the middle of the night to clear roadways and do so without having to apply a significant amount of salt to break the bond between the ice and roadway. In addition, during road salt operations we will often use a brine/road salt mix to increase the effectiveness of the road salt. Using a brine/road salt mix allows the road salt to be effective at lower temperatures.

This policy also addresses the “emergency response” of Municipal Services Crews to respond to emergency situations on County or State highways as requested by our Police or Fire Departments. It also addresses the needs of our Fire Services and HVA Operations and the need to keep both City Fire Stations and HVA building clear of snow and ice. It should be noted that we do charge HVA and the Housing Commission for snow removal services.

The policy also serves as a reminder to our property owners that in the event that the City has to remove or hire contractors to remove snow from sidewalks our minimum billing is \$200, plus contractor costs and increases with each offense. Failure to remove snow from sidewalks is the biggest complaint generator for our Code

Enforcement, Municipal Services, and the City Manager's Office. This also takes a tremendous amount of time processing each address.

RECOMMENDATION:

The City Administration recommends the annual adoption of the attached Snow and Ice Control Policy. The policy is mainly a departmental operational policy, but there are a number of legal issues contained within the policy and because it involves a major city service, it is appropriate that the City Commission take action on this matter. This policy sets certain legal standards that the City operates under when it comes to snow and ice control measures.

We have provided a proposed resolution for the City Commission to consider regarding this matter. Should you have any questions regarding this matter please feel free to contact either Chris Porman or myself. Once the City Commission adopts the policy, we will place the Policy on our Web Site.

RESOLUTION

The following Resolution was offered by Comm. _____ and seconded by Comm. _____

WHEREAS The City of Plymouth completes snow and ice control measures in order to protect the public health, safety, and welfare; and

WHEREAS The City annually reviews and updates its Snow and Ice Control Policy that directs and gives responsibilities to various City departments.

NOW THEREFORE BE IT RESOLVED THAT the City Commission of the City of Plymouth does hereby adopt the City of Plymouth Department of Municipal Services Snow & Ice Control Policy as reviewed and revised October 2025.

BE IT FURTHER RESOLVED THAT the City Commission of the City of Plymouth does hereby establish that the minimum billing for the City or its contractors removing snow as a result of violations of Section 62-39 and 62-40 of the Plymouth City Code shall be a minimum of \$200.00, plus the cost of snow removal services.



Department of Municipal Services

1231 Goldsmith, Plymouth, MI

734-453-7737

dms@plymouthmi.gov

Date: October 29, 2025
To: Chris S. Porman, City Manager
From: Adam Gerlach, Assistant Director of Municipal Services
Re: Snow & Ice Control Policy



BACKGROUND:

Due to the coordinated effort required and the costs associated with the aggressive nature with which we confront potential hazardous road conditions, the Department of Municipal Services annually reviews the Snow & Ice Control Policy before presenting it to the City Commission for adoption. As the weather is beginning to change, the snow and icy road conditions will, once again, be a reality of us in the coming months.

The purpose of this policy to set guidelines of responsibilities on how to handle the potentially hazardous road conditions. Included in the policy are responsibilities for the Police Department, Dispatch Center, the Municipal Services Department, in addition to the rights afforded to the City Manager. It further explains how crews will be able to stay in contact with the various entities required for a safe and successful approach to snow & ice control measures.

The Department of Municipal Services has reviewed the policy and updated sections as necessary. It is attached for your review prior to seeking authorization from the City Commission.



**CITY OF PLYMOUTH
DEPARTMENT OF MUNICIPAL SERVICES
SNOW & ICE CONTROL POLICY**

Revised: October 2025

ORIGINALLY ADOPTED BY THE CITY COMMISSION 12/2/96

Z:\Main DMS\Personnel\Manuals and policies\Snow and Ice Control Policy\Snow Ice Control Policy 2024.docx

The City of Plymouth has developed this policy in the interest of protecting the health, safety, and welfare of the residents, businesses, visitors, and employees of the City of Plymouth. This policy has been developed to address known hazards under normal and ideal conditions. It is not practical to attempt to cover every possibility that may arise. While this policy sets minimum standards, the policy does not preclude the use of common sense and additional measures to respond to snow and ice storms. Employees are encouraged to anticipate adverse conditions in any particular area of the City and make an appropriate response to those conditions. Employees are authorized to change the priority list as particular situations arise. *(An example of changing the priorities would be to keep the Cultural Center Parking Lot salted on a night when there are activities taking place in the Ice Arena. A second example would be to drop the school route priority on a weekend.)*

All or parts of this policy may be affected by at least; one or more of the following conditions, which will delay all or some of the services, provided:

- * Equipment Breakdowns
- * Vehicles disabled in deep snow or blocking roadways
- * Weather so severe as to cause crews to be called in from streets;
i.e. white out conditions.
- * Equipment rendered inadequate by the depths of the snow or drifts.
- * Crew Breaks and breaks required for safety, refueling, refilling of material spreaders and equipment repairs.
- * Unforeseen emergencies

ADVERSE CONDITIONS TO BE MONITORED:

It shall be the duty of the Municipal Service Supervisors to monitor winter weather conditions and to advance plan for particular storm conditions. Winter storm monitoring shall include gathering data from the National Weather Service, Weather Channel, College or University Weather Information Centers, actual observations, internet links to Doppler radar, weather service radar, television or radio reports and other sources that may contain information vital to advance planning.

During regular hours, the Municipal Services Supervisors, in cooperation with the Police

Department on duty staff, shall determine a need for snow and ice control measures. After regular hours, the Police Department on duty staff shall have the responsibility of notifying the Plymouth Community Dispatch Center to make contact with the Municipal Services On-Call employee of a possible need for snow and ice control measures. The Police Department should be aware of the need to begin snow and ice control measures early in the storm period in order to obtain maximum effectiveness of road salt and other measures.

CREWS WORKING AFTER HOURS:

It shall continue to be the policy of the Department of Municipal Services to make radio contact with the Plymouth Community Dispatch Center when they sign on or off the air. The Municipal Services staff will call the Dispatch Center via radio using the call sign "City DMS." The Municipal Services staff will then inform the Dispatch Center that they are beginning snow & ice response. When signing off after the snow & ice response, the DMS staff will again contact the Dispatch Center to inform them that they are signing off from the detail. The Dispatcher must enter the time that the crews came on the air and when they leave into the daily log. This will allow for a legal documentation should that information be needed in the future.

Making radio contact with the Community Dispatch Center as the crews go on the air will also help add a measure of safety for the employees. The radio will provide employees with a direct contact to the Dispatch Center in the event of an equipment break down or in the event that the snow & ice control crew comes across some hazardous situation needing police, fire or medical response.

If Municipal Services crews are not able to contact the Dispatch Center via radio, they will attempt to make contact via the non-emergency phone number at 734-453-8600. If they are unsuccessful in their multiple attempts to make radio contact, they shall note this information on their daily job assignment log, including the approximate time that they attempted contact with dispatch. In addition to noting on daily job assignment log, Municipal Services Supervisory Staff will be notified the next business day of the unsuccessful radio contact with the Dispatch Center. The Municipal Services Department Supervisory Staff shall make the Police Chief and the City Manager aware of the lack of radio contact with dispatch.

After hours crews are also issued cell phones to allow them the ability to stay in contact with Municipal Services Supervisors, Police Department and/or the Community Dispatch Center as an additional safety measure.

SNOW & ICE CONTROL PRIORITY ROUTES:

This policy shall set up a total of six priority routes for snow and ice control measures, those areas shall be known as:

- * PRIORITY ROUTE 1 - Major Streets, including; Main, Penniman, Ann Arbor Trail, and Starkweather, City Hall to include PD & FD.
- * PRIORITY ROUTE 2 - Secondary Streets, including; Harvey, Farmer, Junction, Industrial Drive, Church, Union, Fire Station #3 (Old Village)
- * PRIORITY ROUTE 3 - School Routes, including; Smith School, East Middle School, OLG
- * PRIORITY ROUTE 4 - City Parking Lots and Contracted Service Parking Lots, Including; East Central, Penniman, Tonquish Creek Manor, Cultural Center, Library, Harvey & Wing Lot, Saxton's, HVA
- * PRIORITY ROUTE 5 - Hills, including; Amelia, Rose, Holbrook, Evergreen, Pacific, New England Village area @ Sheldon
- * PRIORITY ROUTE 6 – Targeted snow & ice control response

When it becomes necessary to dispatch a DMS Crew member to respond to snow and ice conditions, the crew responding to salt shall work Priorities 1 - 4 as conditions dictate. Typically, priorities 5 & 6 are responded to during regular work hours, after priorities 1 through 4 have been completed.

City Hall has been added to Priority Route 1 as we need to be able to protect our staff; especially the Police and Fire departments to be able to respond in poor weather conditions, as they are both 24 hour operations. Fire Station #3 was added to Priority Route 2.

This policy shall not prohibit employees from completing any combination of Priority Routes at the same time; providing that conditions allow the mixing of Priority Routes. A specific example of mixing priority routes would include allowing employees who are driving the truck/equipment to treat the Cultural Center lot while salting on Farmer St.

Hours of operation of various facilities also dictate Priority Routes. Employees operating the truck/equipment should be aware of various city operations including, but not limited to; special events, Ice Arena or Room Rentals at Cultural Center, Library Hours of Operations, and merchant's hours of operations. The schedule for schools is also important; obviously it is not necessary to complete the school routes during the Christmas Holiday Break period.

If an employee is working in a single truck/equipment after hours and in the employee's opinion, additional equipment and manpower may be needed to address the snow and ice control measures, the employee shall make contact with the on-call staff via phone or by contacting the Plymouth Community Dispatch Center to ask them to call the Municipal Services On-Call staff to indicate a possible need for additional manpower and equipment. Community Dispatch will then be responsible for making the necessary notifications. The Municipal Services On-Call staff will then be responsible for calling in additional manpower as needed based on the review of the storm situation.

SALT/BRINE:

Over the last few years, DMS staff has integrated salt brine into the snow & ice control response. The ability to make/store salt brine was installed inside the DMS garage, as well as the purchase of a brine attachment and a pre-wet attachment for the Swaploader. In addition, two of the other front-line trucks used for snow & ice control were retro fitted to be able to apply brine for parking lots and other smaller areas.

Rock salt is simply crystals of sodium chloride, or table salt, just not as refined. Until rock salt has been formulated into brine, it will do nothing to stop snow from freezing to the roadway. Agencies that use rock salt in their winter maintenance activities are doing so to create brine on the road surface by having rock salt mix with snow, ice or freezing rain.

Salt brine is a solution of salt and water that has a freezing point lower than water alone. In turn, salt brine can reduce snow and ice adhering to road surfaces. As temperatures dip, either the amount of rock salt or the frequency of application must be increased. Anti-icing, which is spraying brine on roadways before the storm arrives, requires approximately one-third to one-fourth the material of deicing, making it the more cost-effective option. This is proactive approach in dealing with a snow and ice event by treating the road surface before the snow falls. By doing so, you are preventing the formation of ice on the road surface and providing additional time for crew(s) to respond with other measures.

SNOW PLOWING:

It shall continue to be the policy of the City of Plymouth to plow all residential streets in the City when more than four (4) inches of snow has fallen. In addition, the Municipal Services Supervisory Staff has the authority to plow all streets if conditions exist where it would seem reasonable to plow streets due to snow conditions or density.

The Department shall not remove snow from alleyways, unless there is an extreme and critical health and safety issue. Alleyways may have snow removed by private contractors if the adjoining property owners desire that service.

In accordance with the Plymouth City Code Section 70-111, the City Manager, as supervisor and director of the public parking system, shall be deemed to have the authority to order the restriction of on-street and municipal parking lot parking by declaring a "Snow Emergency." The declaration of a "Snow Emergency" shall authorize the City Manager to declare that all on street parking or municipal parking lot parking as being prohibited. This authority will allow crews to plow side streets without the hazards of parked cars on the streets. The Snow Emergency Advisory should be issued to area electronic media and distributed on the City's Email, Nixle and Fax Alert System, as well as added to the City's social media presence.

CONTRACTS AUTHORIZED:

The Department of Municipal Services is authorized to render snow and ice control services to other governmental units or public agencies as manpower and equipment allows and providing that the City Priorities can be maintained. Contracting of City services to other governmental units or public agencies (ie-HVA, TCM) must be for either fair compensation or in exchange for similar use of the other agency's equipment and manpower (*mutual aid*).

EMERGENCY HEALTH & SAFETY RESPONSE:

The Department of Municipal Services is authorized to render snow and ice control services on an emergency basis to other governmental agencies including, but not limited to police, fire and emergency medical response agencies. Services can be delivered when requested and only on a time available basis and should only be rendered to protect the public health, safety and welfare. This authorization is for emergency situations only. (*i.e. County salt crew has not responded to Sheldon Road and our Police and/or Fire Department has a call for service.*)

STORM UPDATES:

Whenever possible, the Department of Municipal Services shall provide, to various public agencies, information on the storm and road conditions in the City. This may be accomplished using the City Fax Update and/or E-Mail Programs and/or social media platforms. These programs are an informational fax or e-mail that is prepared and is computer faxed or e-mailed to agencies including; School Transportation Office, City Police, Community Dispatch Center, Community Fire Department, Chamber of Commerce, Tonquish Creek Manor and others who have requested this service.

TRAINING:

All Department of Municipal Services employees will annually be trained on the use of the salt and plow trucks and will be made aware of this policy. Employees operating snowplows and salt trucks should be tested annually with documentation in order demonstrate a working knowledge of safe work practices and procedures for snow and ice control.

ADMINISTRATION:

This policy is to be administered by the City Manager and the Supervisory Staff of the Municipal Services Department.

WORST STORMS:

According to the National Weather Service some of the worst snowstorms that have hit

the Metro Area have included the following:

- April 6, 1886 - more than 24 inches
- December 1 – 2, 1974 - 19.3 inches
- December 31, 2013 – January 2, 2014 – 11.1 inches
- January 4-5, 2014 – 10.6 inches
- February 1, 2015 – 16.7 inches

RESIDENTIAL OR COMMERCIAL SIDEWALK SNOW REMOVAL REQUIRED:

The Code of Ordinances for the City of Plymouth Sections 62-89 and 62-90 requires that “Every owner or occupant of any lot or parcel of land adjoining any street or public place in the city along or across which there shall be a sidewalk shall, **within 24 hours after** the same has fallen or formed, remove or cause to be removed any snow or ice which may have fallen or accumulated...and in case of neglect or refusal so to do the City Manager may forthwith cause the removal of same and the expense thereof shall be a lien upon such premises.”

Failure by a property owner or occupant to clear the sidewalks shall cause the City or a City contractor to clear the sidewalks and bill for the removal. This policy hereby establishes the following fee schedule:

First offense = Minimum billing of \$200.00

Second offense = Minimum billing of \$250.00

Third offense & subsequent offenses = Minimum billing of \$400.00

Actual billing will be based on the current hourly rates for manpower, equipment and material; however, in any case, the billing shall not be less than \$200.00 for the first offense, \$250.00 for the second offense and \$400.00 for the third and any subsequent offenses. The determination of the number offenses will be tallied from the date of this policy and will end with the adoption of this policy for the next season. Failure to pay the billing will result in the bill being placed on the tax roll and as a lien against the property.

DUMPING OR PUSHING OF SNOW ONTO THE STREETS IS NOT ALLOWED:

Sections 62-39 and 62-40 of the City of Plymouth Code of Ordinances do not allow the pushing or dumping of snow from any privately owned premises into or onto any street. Most commonly, a private contractor may push snow from a parking lot into the street. These sections of the City of Plymouth Code of Ordinances forbid this type of action. If violations must be corrected by the City the minimum charge for this service shall be \$250.00. Actual billing will be based on the current hourly rates for manpower, equipment and material; however, in any case, the billing shall not be less than \$250.00. Further, violators may be subject to violations of various traffic laws and would be subject to ticketing as deemed appropriate by the Police Department.



CITY OF PLYMOUTH

www.plymouthmi.gov

201 S. Main
Plymouth, Michigan 48170-1637

Phone 734-453-1234
Fax 734-455-1892

MEMORANDUM

Date: October 22, 2025
To: Chris Porman, City Manager
From: John Scanlon, Finance Director
Subject: First Quarter Budget Amendments

Issue: 2025-26 First Quarter Budget Amendments – September 30, 2025

Analysis: Attached are the Revenue and Expenditure Reports through September 30, 2025, for the fiscal year ending June 30, 2026. These reports include detailed results for the General Fund, as well as the nine principal special revenue and enterprise funds. Each report provides a summary of revenues, expenditures, and changes in fund equity for the current year (green graph) and a comparative summary for the prior year (yellow graph) as of the end of September. An investment report is also included.

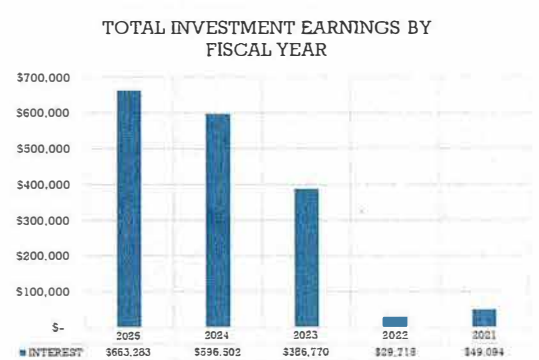
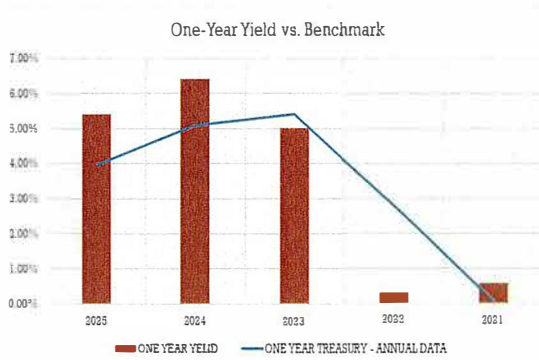
Fiscal Year Ending June 30, 2025 Update

Audit fieldwork has concluded, and the auditor will present their findings at the November 3, 2025, City Commission meeting. Also included is a ten-year historical fund balance report for all City funds (blue sheet), showing unaudited financial position figures from 2016 through 2025. While these numbers may change as audit adjustments are finalized, the report indicates that, with few exceptions, the City continues to maintain a fiscally sound position across most operations.

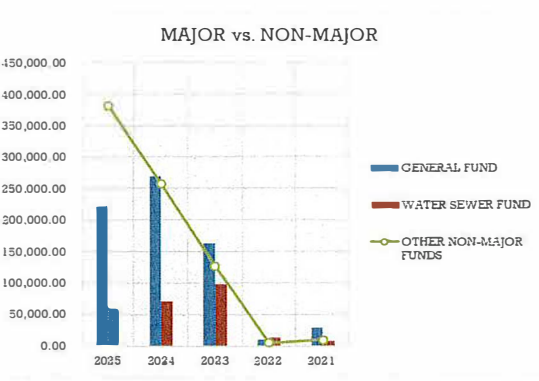
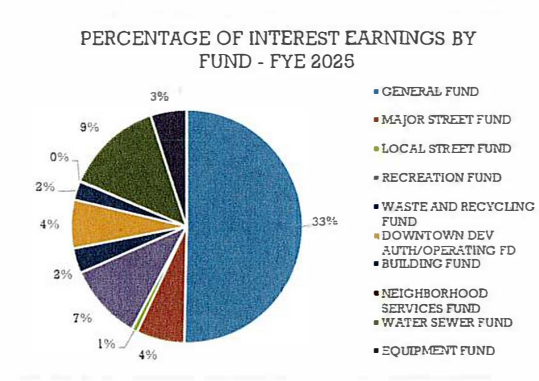
Overall fund balance increased from \$17,775,693 in 2024 to an estimated \$17,978,281 in 2025. The largest increase occurred in the operating funds, which rose from \$11,743,821 to \$13,170,234, driven largely by growth in eight of the City's ten principal funds.

Investment Performance and Reporting 2025

Per the City's Investment Policy, the Investment Officer is required to provide an annual report on investments and earnings. In 2025, the City's approximately \$11 million investment portfolio generated \$663,283 in earnings, yielding a 5.40% return, which outperformed the one-year Treasury benchmark by 1.44%. This reflects an increase of approximately \$66,781 from the prior year, largely due to sustained higher-than-average interest rates that maintained following the Federal Reserve's September 18, 2024, rate cut. These trends are illustrated in the graphs below.



Of the total investment earnings, the General Fund accounted for the largest share at approximately 33%, while the Water and Sewer Fund contributed about 9%. This distribution is consistent with the relative size of these funds and the accumulation of required reserves. Additionally, unspent bond proceeds from the 2024 bond sale generated 28% of the City’s total investment earnings. These funds are subject to federal arbitrage regulations, which prohibit municipalities from profiting by investing bond proceeds in higher-yielding taxable instruments. The City remains in full compliance with these requirements.



The City currently utilizes four investment vehicles: Certificates of Deposit, Michigan Insured Cash Holdings (MICH), a Business Money Market account, and the Michigan CLASS municipal investment pool, all of which are included in the quarterly investment report. These instruments are permitted under Michigan Public Act 20 and align with the City’s investment objectives of safety, liquidity, and yield.

Fiscal Year Ending June 30, 2026, Update

The green and yellow graphs, along with the line-item reports, provide an overview of our operations as of the end of the first quarter for this fiscal year and the previous one. While the fund balance comparisons in these reports may not reflect our year-end expectations, they reveal certain trends that offer insights into our fiscal trajectory.

Overall, the City’s financial health remains stable, with an approximate 7% increase in the total fund balance. Notably, eight of the ten principal funds have shown year-over-year increases.

- The General Fund currently reports a fund balance of \$9,942,454, with the increase partly attributed to the timing of property tax collections, which occur early in the fiscal year and are allocated throughout the year. This \$272,209 increase from the prior year is a positive indicator of financial stability. As of the first quarter, approximately 21% of approved expenditures have been spent. The General Fund's unaudited balance as of June 30, 2025, is \$4,826,851, an increase of roughly 12% from the previous year. While final audit adjustments are still pending, these figures indicate that the City's overall financial position remains strong.
- The Major and Local Street Funds currently report a combined fund balance of \$3,392,124, an increase of \$571,669 from the previous year. These funds continue to build reserves as bond proceeds support the ongoing street construction program. Historically, the City has allowed these funds to accumulate balances while utilizing bond proceeds to finance major construction costs. The 2024 bond issue, totaling \$5,030,000 and sold at a premium of \$389,554, had a balance of \$3,642,080 in the capital project fund as of June 30, 2025. Under federal expenditure requirements, 85% of the total bond proceeds, \$4,606,621 of the \$5,419,554, must be spent by the end of the 2026–27 fiscal year. Through the first quarter of FY 2025–26, the bond fund balance stood at \$3,167,787. The accumulated balance within the Major and Local Street Funds, along with the additional state funding approved in the 2025–26 State Budget, provides a financial cushion to support ongoing street maintenance and debt service once construction proceeds are fully utilized.
- The Recreation Department, supported by both an operating fund and a capital improvement fund, ended Fiscal Year 2025 with a combined fund balance of \$97,181, a 76% increase from the previous year. The first-quarter fund balance of negative \$112,079 is not uncommon and is generally not indicative of the department's overall financial position. Expenditures typically exceed revenues during the summer months, while September through February are historically more profitable. Revenues tend to peak in October with ice rentals and again in January with soccer registrations, whereas expenditures remain steady throughout the year. The Recreation Fund also receives a General Fund subsidy to offset overhead costs that are discounted in participant rates. For the 2025–26 budget, this subsidy increased from \$250,000 to \$500,000. This adjustment, along with revised program rates, is expected to support the department's financial recovery and improve the fund balance in the latter half of the fiscal year.
- The Waste and Recycling Fund closed Fiscal Year 2024 with a balance of \$521,024, a decrease of \$651,811 from the prior year. While this reduction appears significant over a single year, a ten-year review shows substantial fund growth, which enabled the City to reinvest in the new trash cart program implemented in 2024. Overall, the fund remains in good standing, with the current balance representing 28% of annual Waste and Recycling revenues, well within the City's fund balance standard of 16% to 50%.

- The DDA Operating Fund and its associated Capital Improvement Fund reported a combined fund balance of \$1,001,226 at the end of Fiscal Year 2024–25. The proposed first-quarter budget amendments in the DDA Operating Fund reflect the reclassification of a three-quarter-time employee to full-time status. This amendment corresponds with the personnel changes approved by the DDA Board on October 13, 2025, and subsequently approved by the City Commission at its regular meeting on October 20, 2025.
- Through the first quarter of the 2025–26 fiscal year, the Building Fund reports a fund balance of \$41,263, an increase of \$94,641 from the previous fiscal year. This increase is primarily due to a rise in building permit revenue of \$88,641 over the same period. In the spring, the Community Development Department conducted a rate analysis that resulted in an adjusted fee structure for the 2025–26 fiscal year, which was approved by the City Commission. During that time, the department also renegotiated its contractual service agreements. Together, these actions contributed to the positive change in fund balance. The Building Fund is budgeted to receive a \$150,000 subsidy this fiscal year to restore fund balance levels that have declined over the past several years. However, this subsidy is not reflected in the first quarter financial statements in order to clearly evaluate the financial impact of the fee adjustments and the larger building projects that continued through the fall.
- For the Neighborhood Services Fund, the City receives monthly invoices from Plymouth Township to cover its share of senior services bus costs, calculated based on ridership between the two communities. In Fiscal Year 2025, payments to the Township totaled \$83,966, down from \$86,158 in the prior year. Over the past five years, payments have averaged \$80,534, with this year's total representing a 4% increase above the five-year average.
- The Water and Sewer Fund, the City's second-largest operating fund, differs significantly from other operating funds in its accounting structure, making direct comparisons difficult. The unaudited unrestricted fund balance for the Water and Sewer Fund was \$1,204,943 at the end of the previous fiscal year. It is important to note that this fund typically undergoes the most year-end adjustments. This is primarily because the Water and Sewer Fund and the Water and Sewer Capital Improvement Fund, which operate independently throughout the year, are consolidated during the year-end accounting process.
- As of June 30, 2025, the Equipment Fund balance increased by \$637,230, bringing the total to \$736,025. This increase is primarily attributed to the sale of the Fire Department's ladder truck to Northville Township, from which the City received 59% of the \$600,000 proceeds, or \$359,000. Of that amount, \$100,000 was transferred to the General Fund to reimburse debt service payments that had been made directly from that fund, while the remaining \$259,000 was retained in the Equipment Fund. The resulting unrestricted balance of \$736,025 restores the fund to approximately the same level it held at its peak between Fiscal Years 2020 and 2021. However, this balance does not reflect the August 2025 purchase of three CAT loaders and three Ford trucks, which were financed over five and three years, respectively. Additional

adjustments are expected during the audit process, and the second-quarter financial statements will provide a more complete and final representation of the fund's financial position.

As of June 30, 2025, the total fund balance for all operating funds combined stands at \$13,170,234. This balance provides a strong financial cushion to address any unforeseen contingencies that may arise during the fiscal year. Over the long term, the combined available fund balance for all operating funds has grown significantly, increasing from \$1.9 million at the end of the 1998–99 fiscal year to nearly \$18 million today.

Long-Term Financial Impacts

In accordance with Public Act 202 of 2017, the City is required to obtain an actuarial valuation for Other Post-Employment Benefits (OPEB) every two years, with a rollover update in the intervening year. The most recent valuation reports a total OPEB liability of \$11,226,918 for the year ending June 30, 2025. Unlike pensions, municipalities may fund OPEB on a pay-as-you-go basis. The City has traditionally followed this approach, as OPEB costs have remained relatively stable and account for less than 5% of the City's general revenues. The City also maintains a cash reserve of \$799,565, which is invested to help offset costs in years when expenditures exceed budgeted levels.

The annual pension actuarial valuation as of December 31, 2024, reports a net pension liability of \$2,689,309. The City's funded status has increased to 82%, a 5% improvement from 2023. In the 2017–18 fiscal year, the City implemented a funding strategy that included contributing an additional \$200,000 above the actuarially determined contribution. This approach accelerated the City's progress, raising the funded status from 52% to the current 82%.

Although both the pension and OPEB systems are closed, associated costs continue to affect the City's budget. Pension costs have represented a significant portion of annual expenditures, rising to more than \$1.4 million. For the 2026–27 budget year, these costs are projected to decrease to under \$1 million, providing some needed budgetary relief. However, it is important to note that the OPEB liability of approximately \$11 million remains.

Budget Amendments

The Budget Adjustment Summary outlines the required budget amendments for the first quarter of the 2025-26 Fiscal Year. These adjustments are presented at the activity level, consistent with the initial budget approval. Please note that internal line-item modifications will support these activity-level changes. The amendments in this early report primarily consist of clerical corrections and minor adjustments identified since the fiscal year began. Importantly, none of these changes significantly impact the overall operation of any City funds. The resolution below is required to adopt the proposed amendments.

RESOLUTION

The following resolution was offered by Commissioner _____ and
Seconded by Commissioner _____.

WHEREAS, certain expenditures require allocation to departments differently than originally projected in the 2025-2026 City Budget, as adopted; and

WHEREAS, revenue forecasts and expenditure patterns require modifications to the original budgetary allocations as established in June 2025;

NOW, THEREFORE BE IT RESOLVED, that the 2025-2026 City Budget is hereby amended as indicated in the 1st quarter amendments column of the attached Budget Adjustment Summary which is hereby made a part of this resolution.

BE IT FURTHER RESOLVED, that the Finance Director is hereby authorized to make the line item changes necessary to implement these budgetary amendments.

Requested Action: Approve 2025-26 First Quarter Budget Amendments Resolution

Attachment(s): Quarterly Financial Reports

BUDGET ADJUSTMENT SUMMARY
FIRST QUARTER - FY 25-26

FUND DEPT./ACTIVITY	Approved Budget	1st Qtr. Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
GENERAL FUND REVENUE:							
#101							
Property Taxes	7,779,100	-				-	7,779,100
Licenses & Permits	2,800	-				-	2,800
Federal/State Grants	-	6,550				6,550	6,550
State-Shared Revenues	1,424,001	-				-	1,424,001
Charges for Services	1,000,305	-				-	1,000,305
Cemetery Revenues	197,500	-				-	197,500
Parking Revenues	86,450	-				-	86,450
Other Operating Revenues	810,000	93,000				93,000	903,000
Appropriation of Surplus	2,720,106	(33,260)				(33,250)	2,686,856
Total Operating Revenue	14,020,262	66,300				66,300	14,086,562
Transfers In From Other Sources	10,000	-				-	10,000
Total Revenue All Classes	14,030,262	66,300				66,300	14,096,562
GENERAL FUND EXP:							
#101							
City Commission	190,145	4,500				4,500	194,645
City Manager	449,625	-				-	449,625
Finance Department	568,635	-				-	568,635
City Clerk	208,320	700				700	209,020
Management Information Services	512,745	-				-	512,745
City Assessor	90,136	300				300	90,436
Election Services	209,005	5,500				5,500	214,505
City Hall Maintenance	172,335	-				-	172,335
Legal Services	146,000	-				-	146,000
Other Functions	369,088	-				-	369,088
Police Department	5,186,663	-				-	5,186,663
Fire Department	1,317,960	10,200				10,200	1,328,160
MSD Administration	416,320	100				100	416,420
MSD Yard Maintenance	119,295	-				-	119,295
Street Lighting	255,000	-				-	255,000
Miscellaneous MSD Services	2,440	-				-	2,440
Bathery Maintenance Expense	-	-				-	-
Special Events	181,220	-				-	181,220
Parking System	72,945	30,000				30,000	102,945
MSD Services - DDA	243,780	-				-	243,780
Cemetery	179,310	-				-	179,310
Parks & Public Property	222,985	-				-	222,985
Capital Outlay	2,193,300	5,000				5,000	2,198,300
Debt Service	-	-				-	-
Tot. Gen'l Operating Expenditures	13,307,252	56,300				56,300	13,363,552
Transfers Out to Other Funds	723,010	10,000				10,000	733,010
Contingency	-	-				-	-
Total Expenditures	14,030,262	66,300				66,300	14,096,562

FUND DEPT./ACTIVITY	Approved Budget	1st Qtr. Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
MAJOR ST FUND REV:							
#202							
Gas & Weight Taxes	855,585	-				-	855,585
Contrib & Other	5,000	2,500				2,500	7,500
Appropriation of Surplus	73,427	-				-	73,427
TOTAL REVENUE	934,012	2,500				2,500	936,512
MAJOR ST FUND EXP:							
#202							
Administration/Debt	33,156	-				-	33,156
Routine Maintenance	176,930	-				-	176,930
Stormwater System Maintenance	3,000	-				-	3,000
Traffic Signal Maintenance	101,275	500				500	101,775
Snow & Ice Control	73,225	2,000				2,000	75,225
Road Construction	125,000	-				-	125,000
Transfers Out to Other Funds	421,426	-				-	421,426
Contingency	-	-				-	-
TOTAL EXPENDITURES	934,012	2,500				2,500	936,512

**BUDGET ADJUSTMENT SUMMARY
FIRST QUARTER - FY 25-26**

FUND DEPT/ACTIVITY	Approved Budget	1st Qtr Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
LOCAL ST FUND REV: #203							
Gas & Weight taxes	286,046	-				-	286,046
Contrib & Other	433,376	1,000				1,000	434,376
Appropriation of Surplus	-	-				-	-
TOTAL REVENUE	719,422	1,000				1,000	720,422
LOCAL ST FUND EXP: #203							
Administration/Debt	32,180	1,000				1,000	33,180
Routine Maintenance	197,545	2,500				2,500	200,045
Stormwater System Maintenance	1,000	-				-	1,000
Traffic Signal Maintenance	62,215	850				850	63,065
Snow & Ice Control	34,000	1,000				1,000	35,000
Road Construction	275,000	-				-	275,000
Contingency	117,482	(4,350)				(4,350)	113,132
TOTAL EXPENDITURES	719,422	1,000				1,000	720,422

FUND DEPT/ACTIVITY	Approved Budget	1st Qtr. Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
RECREATION FUND REV: #208							
Cultural Center Revenues	514,125	100				100	514,225
Transfer from General Fund	500,000	-				-	500,000
Administrative Charges	8,000	-				-	8,000
Program Fees & Charges	344,325	50				50	344,375
Appropriation of Surplus	1,390	50,550				50,550	51,940
TOTAL REVENUE	1,367,840	50,700				50,700	1,418,540
RECREATION FUND EXP: #208							
Cultural Center & Administration	1,201,315	5,200				5,200	1,206,515
Recreation Services	3,100	-				-	3,100
Adult Athletics	-	-				-	-
Youth Athletics	4,850	-				-	4,850
Miracle League	500	-				-	500
Over 60/70 Hockey	-	25,300				25,300	25,300
PCHA	-	-				-	-
PCHA - Mini Mites	-	-				-	-
MSD Services	6,780	200				200	6,980
Soccer	120,735	-				-	120,735
Liquor	8,540	-				-	16,120
Classes & Special Events	16,120	-				-	#REF!
Therapeutic Program	1,000	-				-	1,000
Senior Programs-Classes	4,900	16,000				16,000	20,900
Capital Outlay	-	4,000				4,000	4,000
Contingency	-	-				-	-
TOTAL EXPENDITURES	1,367,840	50,700				50,700	#REF!

BUDGET ADJUSTMENT SUMMARY
FIRST QUARTER - FY 25-26

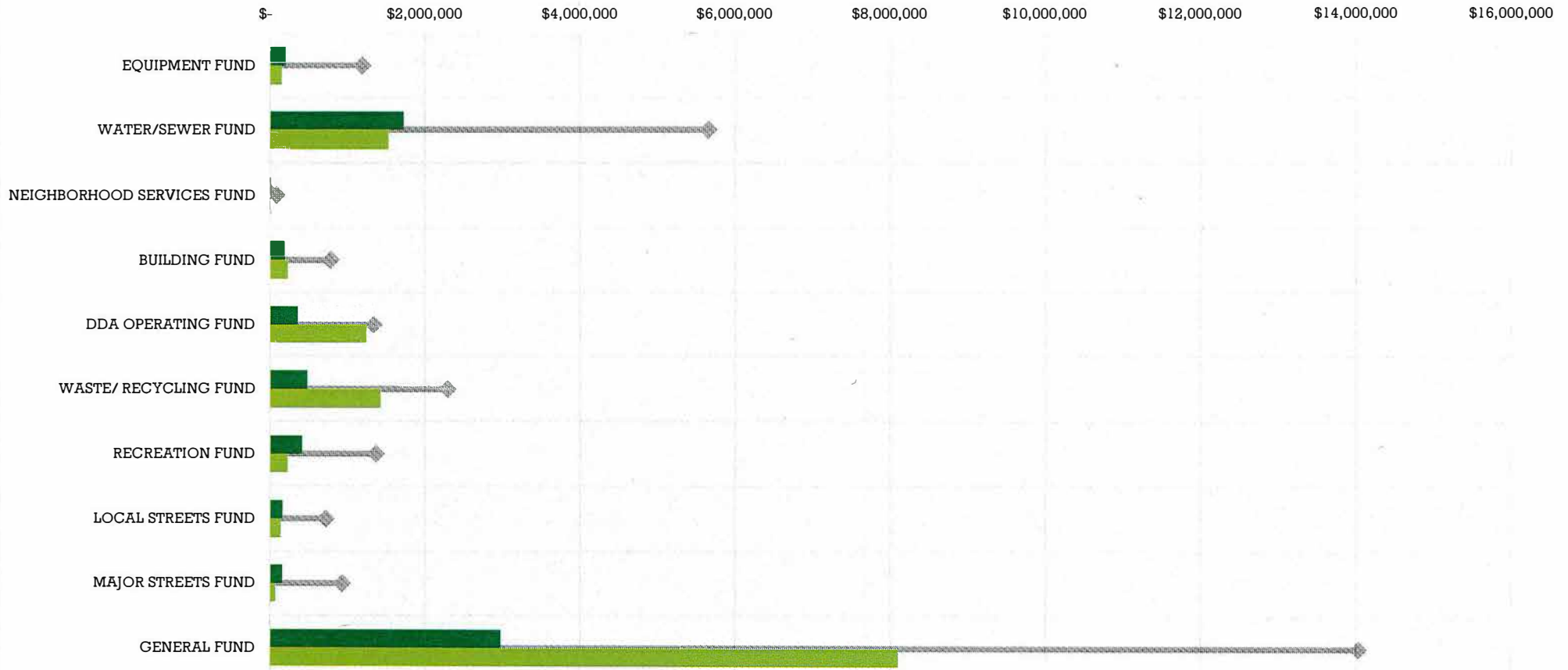
FUND DEPT/ACTIVITY	Approved Budget	1st Qtr Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
SOLID WASTE FUND REV: #226							
Property Taxes	1,281,990	47,000				47,000	1,328,990
Sales of Service	457,900	1,150				1,150	459,050
Transfer from General Fund	-	-				-	-
Appropriation of Surplus	553,438	(48,150)				(48,150)	505,288
TOTAL REVENUE	2,293,328	-	-	-	-	-	2,293,328
SOLID WASTE FUND EXP: #226							
Operating Expenses	2,208,328	9,000				9,000	2,217,328
Capital Outlay	85,000	(9,000)				(9,000)	76,000
Contingency	-	-				-	-
Transfers Out to Other Funds	-	-				-	-
TOTAL EXPENDITURES	2,293,328	-	-	-	-	-	2,293,328

FUND DEPT/ACTIVITY	Approved Budget	1st Qtr. Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
DDA OPER FUND REV: #248							
Property Taxes-Non School	1,166,300	-				-	1,166,300
Program Fees & Other	100,000	7,500				7,500	107,500
Appropriation of Surplus	19,675	39,375				39,375	59,050
TOTAL REVENUES	1,285,975	46,875	-	-	-	46,875	1,332,850
DDA OPER FUND EXP: #248							
Administration	398,765	46,875				46,875	445,640
Police Services	39,435	-				-	39,435
Streetscape Maintenance	332,845	-				-	332,845
Parking System	58,730	-				-	58,730
Saxton Parking Facility	-	-				-	-
DDA Marketing	156,200	-				-	156,200
Contrib to DDA Debt Funds	-	-				-	-
Contrib to DDA Cap Imp Fund	300,000	-				-	300,000
Contingency	-	-				-	-
TOTAL EXPENDITURES	1,285,975	46,875	-	-	-	46,875	1,332,850

FUND DEPT/ACTIVITY	Approved Budget	1st Qtr Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
BLDG & ENGINEERING FD REV: #249							
Permit Fees	626,985	-				-	626,985
Contrib. & Other	150,000	10,000				10,000	160,000
Appropriation of Surplus	-	-				-	-
TOTAL REVENUES	776,985	10,000	-	-	-	10,000	786,985
BLDG & ENGINEERING FD EXP: #249							
Engineering/Inspections	776,985	10,000				10,000	786,985
Capital Outlay	-	-				-	-
Contingency	-	-				-	-
TOTAL EXPENDITURES	776,985	10,000	-	-	-	10,000	786,985

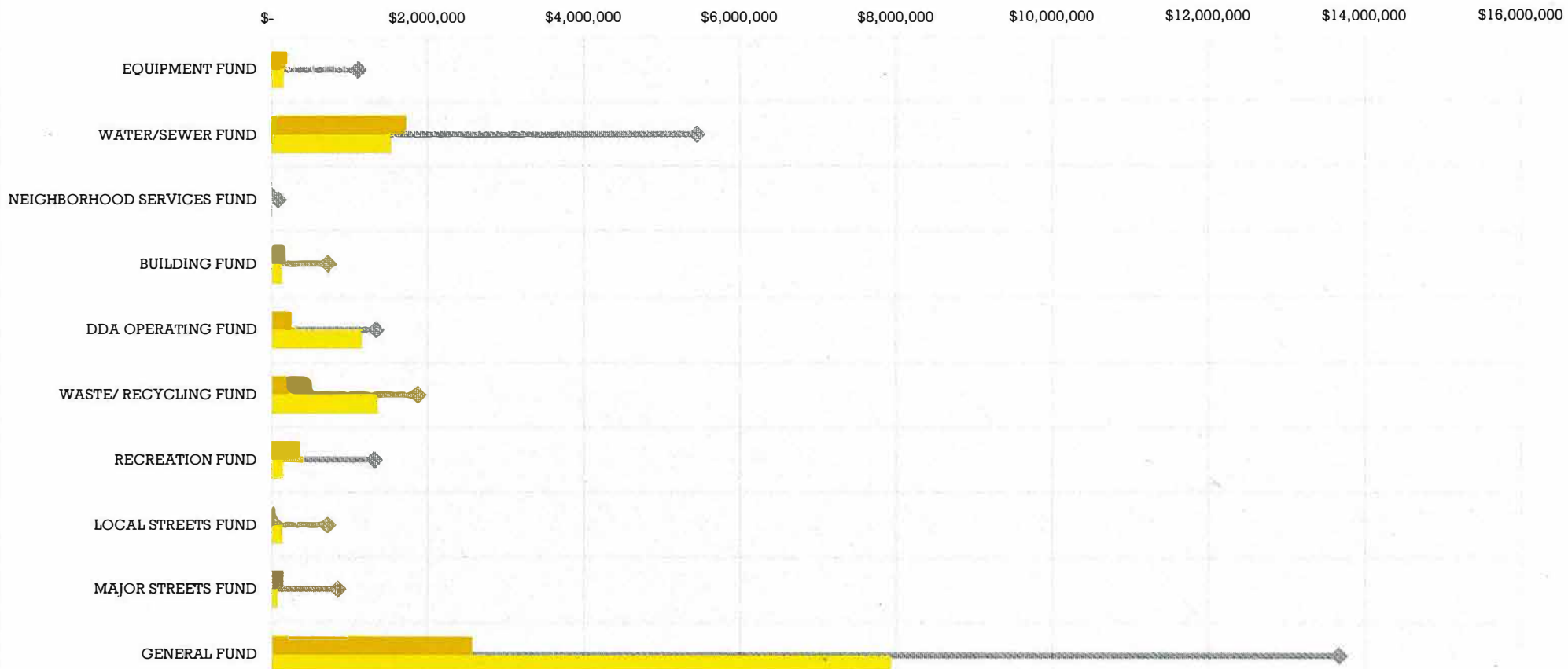
FUND DEPT/ACTIVITY	Approved Budget	1st Qtr Amendments	2nd Qtr. Amendments	3rd Qtr. Amendments	4th Qtr. Amendments	Tot. All Amendments	Amended Budget
NBHD SERVICES FUND REV: #252							
Miscellaneous	18,040	-				-	18,040
Transfer from General Fund	73,010	10,000				10,000	83,010
Appropriation of Surplus	-	-				-	-
TOTAL REVENUES	91,050	10,000	-	-	-	10,000	101,050
NBHD SERVICES FUND EXP: #252							
Administration	500	-				-	500
OVDA Community Center	4,000	-				-	4,000
Agency on Aging	-	10,000				-	10,000
Senior Transportation	86,550	-				-	86,550
Contingency	-	-				-	-
TOTAL EXPENDITURES	91,050	10,000	-	-	-	-	91,050

**CITY OF PLYMOUTH
REVENUES, EXPENDITURES & CHANGES IN FUND EQUITY (Green)
UNAUDITED - YEAR ENDED JUNE 30, 2026
SEPTEMBER, 2025**



	GENERAL FUND	MAJOR STREETS FUND	LOCAL STREETS FUND	RECREATION FUND	WASTE/RECYCLING FUND	DDA OPERATING FUND	BUILDING FUND	NEIGHBORHOOD SERVICES FUND	WATER/SEWER FUND	EQUIPMENT FUND
AMENDED BUDGET	\$14,030,262	\$934,012	\$719,422	\$1,367,840	\$2,292,328	\$1,338,450	\$776,985	\$91,050	\$5,655,134	\$1,189,896
■ EXPENDITURES	\$2,977,717	\$163,008	\$164,714	\$418,159	\$483,919	\$362,773	\$198,837	\$25,648	\$1,726,440	\$207,127
■ REVENUES	\$8,093,320	\$74,915	\$144,180	\$234,122	\$1,429,143	\$1,255,096	\$232,644	\$18,253	\$1,528,420	\$156,538

**CITY OF PLYMOUTH
REVENUES, EXPENDITURES & CHANGES IN FUND EQUITY (Yellow)
AUDITED - YEAR ENDED JUNE 30, 2025
SEPTEMBER, 2024**



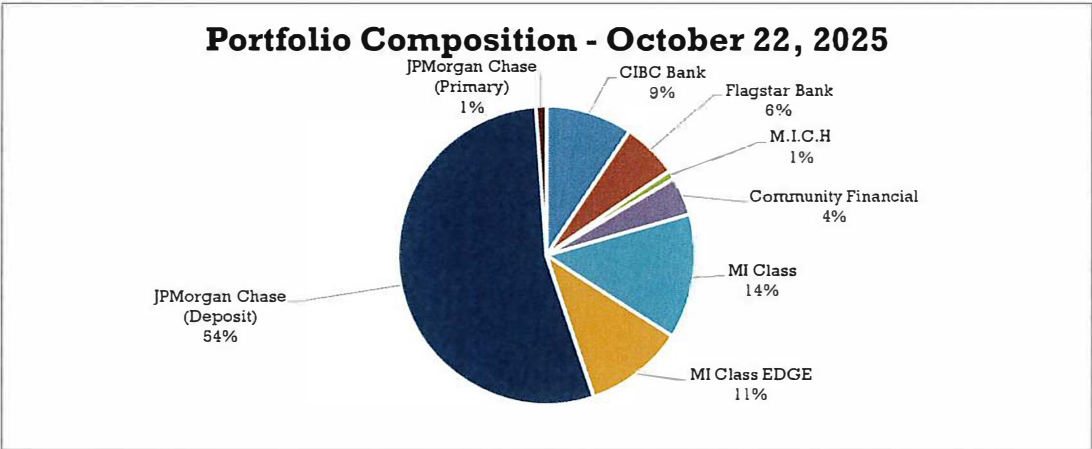
	GENERAL FUND	MAJOR STREETS FUND	LOCAL STREETS FUND	RECREATION FUND	WASTE/ RECYCLING FUND	DDA OPERATING FUND	BUILDING FUND	NEIGHBORHOOD SERVICES FUND	WATER/SEWER FUND	EQUIPMENT FUND
AMENDED BUDGET	\$13,667,733	\$848,021	\$715,949	\$1,321,840	\$1,873,198	\$1,338,450	\$729,210	\$89,050	\$5,453,525	\$1,106,698
EXPENDITURES	\$2,567,920	\$163,008	\$57,652	\$367,494	\$526,874	\$263,797	\$189,803	\$12,431	\$1,726,440	\$207,127
REVENUES	\$7,936,104	\$74,915	\$139,975	\$151,556	\$1,355,741	\$1,153,240	\$135,267	\$18,314	\$1,528,420	\$156,538

**CITY OF PLYMOUTH
FUND EQUITY BALANCES
HISTORY - FISCAL YEARS ENDING JUNE 30, 2016 THRU JUNE 30, 2025
(Unaudited)**

FUND #	FUND NAME	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	FUND BALANCE	-----FY 24-25(Unaud)-----		FUND BALANCE
		6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	REVENUES	EXPENDITURES	THRU 6/30/25
101	GENERAL FUND	1,997,133	1,819,849	1,944,084	1,983,201	2,966,548	3,663,582	3,652,438	3,981,514	4,302,062	12,132,394	11,607,605	4,826,851
102	BUDGET STABILIZATION FUND	550,000	550,000	550,000	-	55,000	110,000	550,000	550,000	550,000	-	-	550,000
151	CEMETERY TRUST FUND	545,774	566,201	577,976	586,476	600,263	611,076	630,176	642,926	659,301	18,301	4,532	673,070
202	MAJOR STREETS FUND	1,255,398	1,404,765	1,369,680	1,237,891	1,031,652	1,154,288	1,251,235	1,253,587	1,286,399	842,127	754,393	1,374,133
203	LOCAL STREETS FUND	643,382	771,807	299,335	191,318	148,489	582,680	975,740	1,358,977	1,534,056	753,063	269,128	2,017,991
208	RECREATION FUND	150,826	104,044	103,486	123,203	28,119	13,861	240,879	186,360	22,951	1,423,060	1,374,053	71,958
226	WASTE/RECYCLING FUND	724,363	719,147	851,213	912,639	1,103,441	1,278,122	1,388,457	1,334,583	1,175,835	1,843,477	2,498,288	521,024
231	PARKING FUND	91,376	91,376	91,375	92,168	127,765	127,823	187,823	189,151	116,707	323	-	117,029
242	BROWNFIELD SITE REMED FUND	250,925	124,364	124,364	124,364	123,010	122,332	122,332	122,332	122,540	156	-	122,697
243	BROWNFIELD REDEV AUTH FUND	15,215	15,368	15,457	16,169	16,893	17,157	19,031	24,293	37,130	612,087	603,203	46,013
248	DDA OPERATING FUND	620,939	558,831	348,342	309,685	453,357	519,144	437,943	668,413	667,604	1,451,173	1,272,527	846,250
249	BUILDING FUND	240,223	295,444	212,092	78,249	55,479	33,899	-	1,158	-	801,751	795,454	7,455
252	NEIGHBORHOOD SERVICES FUND	15,108	895	46,842	44,446	52,426	51,570	61,749	66,320	73,292	70,605	87,222	56,675
265	DRUG LAW ENFORCEMENT FUND	5,946	2,997	79	1,129	2,074	830	1,005	1,850	158	900	1,108	
266	OWI FORFEITURE FUND	37,754	39,252	32,598	27,626	19,669	9,936	6,890	8,971	11,083	2,609	-	13,692
267	OMNIBUS FORFEITURE FUND	5,521	4,562	2,820	1,520	1,278	1,278	344	5,256	4,945	15	2,352	2,607
592	WATER/SEWER FUND (Unrestricted)	5,572,647	5,661,798	5,817,355	5,578,249	5,409,951	4,654,565	3,713,148	1,778,628	1,087,757	4,967,174	4,849,988	1,204,943
661	EQUIPMENT FUND (Unrestricted)	206,693	230,002	367,947	482,675	806,320	714,416	430,772	(76,855)	98,795	1,460,207	822,978	736,025
307	2008 GO BOND DEBT FUND	2,549	2,276	1,448	38,535	-	-	-	-	-	-	-	-
318	2012 GO/02 REFUNDING BD DEBT FUND	2,892	1,639	6,098	18,033	206,276	206,276	107,140	239,349	391,688	4,945	396,632	-
319	2012 LTGO REFUNDING BD DEBT FUND	1,710	1,810	2,410	2,485	2,485	1,985	2,435	-	-	-	-	-
320	2014 LTGO/04 REFUNDING BD DBT FUND	2,315	1,400	9,479	16,807	-	-	-	-	-	-	-	-
321	2015 LTGO CAP IMP BOND DEBT FUND - DDA	1,716	1,716	1,716	1,506	1,506	1,506	1,556	1,556	2,910	206,190	209,100	-
322	2015 LTGO CAP IMP BOND DEBT FUND - W/S	2,284	2,284	1,884	1,595	1,595	1,595	1,595	1,595	1,305	223,095	224,400	-
323	2020 GO BOND DEBT FUND	-	-	-	-	-	4,320	37,262	112,126	213,645	820,610	736,450	297,805
324	2024 GO BOND DEBT FUND	-	-	-	-	-	-	-	-	-	1,090,148	615,582	474,566
408	REC CAPITAL IMPROVEMENT FUND	47,955	38,035	36,784	12,980	3,863	13,885	17,791	-	-	26,147	(76)	26,223
445	PUBLIC IMPROVEMENT FUND	22,556	22,556	22,556	22,639	122,699	147,703	147,703	204,635	200,249	32,300	21,900	210,648
485	2015 LTGO CAP IMP BD CONSTR FUND - DDA	315,926	246,245	191,402	192,745	193,554	1,209,765	1,209,806	798,965	-	-	-	-
487	2020 GO BOND CONTR FUND	-	-	-	-	5,514,226	3,702,141	1,554,510	-	433,630	1,007	434,637	-
488	2024 GO BOND CONTR FUND	-	-	-	-	-	-	-	-	4,700,032	646,373	1,704,324	3,642,080
494	DDA CAPITAL IMPROVEMENT FUND	6,266	58,145	40,242	72,800	89,000	3,391	1,756	-	-	81,768	98,303	154,976
560	W/S CAPITAL IMPROVEMENT FUND	499,362	615,907	375,259	207,993	120,337	(17,655)	(130,065)	5,522	6,646	1,027,000	1,031,899	1,747
	TOTALS												
	OPERATING FUNDS	12,940,080	12,970,346	12,755,047	11,791,010	13,001,735	13,658,160	13,669,785	12,095,461	11,743,821	26,384,449	24,958,036	13,170,234
	DEBT SERVICE FUNDS	15,065	11,917	23,036	78,962	211,862	215,682	149,988	354,626	609,548	2,344,987	2,182,164	772,371
	CAPITAL PROJECT FUNDS	3,126,774	2,088,523	666,244	509,156	6,043,679	5,059,230	2,801,501	1,009,121	5,422,325	1,904,337	3,290,987	4,035,675
	GRAND TOTALS	16,081,921	15,070,788	13,444,327	12,379,128	19,257,276	18,933,073	16,621,274	13,459,208	17,775,693	30,633,773	30,431,187	17,978,281

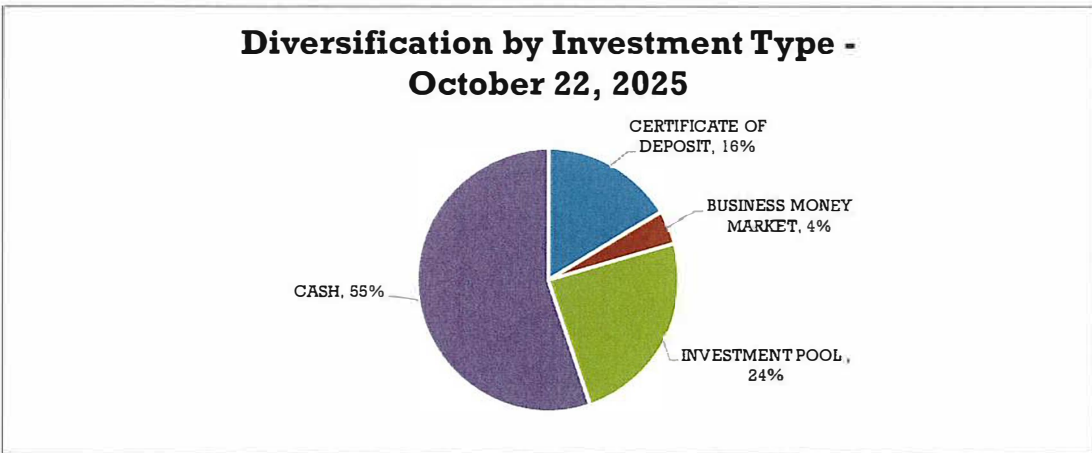
City of Plymouth
 Summary - Cash, Securities & CD's
 October 22, 2025

Institution	Bauer Rating	Inv. Type	% Invested	Amount
CIBC Bank	5	CD	9%	\$ 2,500,000.00
Flagstar Bank	3	CD	6%	\$ 1,600,000.00
M.I.C.H	NA	CD	1%	\$ 250,000.00
Community Financial	5	Mon. Mrkt.	4%	\$ 1,106,873.38
MI Class	AAA _m	Inv. Pool	14%	\$ 3,608,884.25
MI Class EDGE	AAA _f /S1	Inv. Pool	11%	\$ 2,847,680.36
JPMorgan Chase (Deposit)	4	Cash	54%	\$ 14,373,658.66
JPMorgan Chase (Primary)	4	Cash	1%	\$ 314,124.62
			100%	\$ 26,601,221.27



Summary - Investment Type
 October 22, 2025

Investment Type	Avg. Rating	Avg. Term	% Invested	Amount
CERTIFICATE OF DEPOSIT	4	305.6	16%	\$ 4,350,000.00
BUSINESS MONEY MARKET	5	Overnight	4%	\$ 1,106,873.38
INVESTMENT POOL	AAA	Overnight	24%	\$ 6,456,564.61
CASH	4	Daily	55%	\$ 14,687,783.28
			100%	\$ 26,601,221.27



*This report is in compliance with Public Act 20 quarterly investment reporting

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 101 GENERAL FUND								
Account Category: Revenues								
Department: 001 PROPERTY TAXES								
101-001-402.000	CURRENT PROPERTY TAX/REAL	7,015,726.00	7,252,684.55	7,359,600.00	7,359,600.00	7,303,871.00	193,703.00	99.24
101-001-405.000	TAXES RECOVERED BY COUNTY	3,366.72	3,366.72	(20,000.00)	(20,000.00)	0.00	0.00	0.00
101-001-406.000	TAXES REINSTATED BY COUNTY	0.00	17,402.20	15,000.00	15,000.00	0.00	0.00	0.00
101-001-408.000	PRIOR YEAR TAX REFUNDS	0.00	(9,001.83)	(5,000.00)	(5,000.00)	50.82	0.00	(1.02)
101-001-420.000	UNCOLLECTABLE TAXES/REAL-PERS	0.00	0.00	(2,500.00)	(2,500.00)	0.00	0.00	0.00
101-001-432.000	PAYMENT IN LIEU OF PROP TAX	0.00	0.00	39,000.00	39,000.00	0.00	0.00	0.00
101-001-445.000	PENALTIES & INTEREST	0.00	23,021.31	30,000.00	30,000.00	0.00	0.00	0.00
101-001-447.000	PROPERTY TAX ADMINISTRATION FEE	320,412.00	365,153.47	363,000.00	363,000.00	337,555.00	8,499.00	92.99
Total Dept 001 - PROPERTY TAXES		7,339,504.72	7,652,626.42	7,779,100.00	7,779,100.00	7,641,476.82	202,202.00	98.23
Department: 002 LICENSES & PERMITS								
101-002-476.000	PERMITS/NON-BUSINESS LICENSE	461.20	2,482.40	2,700.00	2,700.00	340.00	20.00	12.59
101-002-476.100	GOING OUT OF BUSINESS	0.00	0.00	100.00	100.00	0.00	0.00	0.00
Total Dept 002 - LICENSES & PERMITS		461.20	2,482.40	2,800.00	2,800.00	340.00	20.00	12.14
Department: 003 FEDERAL GRANTS								
101-003-507.000	OTHER GRANTS	0.00	1,015.29	0.00	0.00	0.00	0.00	0.00
101-003-531.000	STATE/FEDERAL GRANTS	0.00	594,534.14	0.00	0.00	6,534.31	6,534.31	100.00
Total Dept 003 - FEDERAL GRANTS		0.00	595,549.43	0.00	0.00	6,534.31	6,534.31	100.00
Department: 004 STATE SHARED REVENUES								
101-004-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	303,504.12	213,450.00	213,450.00	0.00	0.00	0.00
101-004-574.000	ST SHARED REV/LIQUOR LICENSE	41.25	16,929.55	18,000.00	18,000.00	0.00	0.00	0.00
101-004-574.100	ST SHARED REV/SALES TAX-CONST	174,078.00	1,183,947.00	1,021,802.00	1,021,802.00	0.00	0.00	0.00
101-004-574.300	CVTRS/(EVIP) INCENTIVE PAYMENTS/REV	24,740.00	188,712.00	156,267.00	156,267.00	0.00	0.00	0.00
101-004-574.350	EVIP SUPPLEMENTAL	0.00	0.00	12,482.00	12,482.00	0.00	0.00	0.00
101-004-574.500	ST SHARED REV/PUBLIC SAFETY	472.00	472.00	0.00	0.00	0.00	0.00	0.00
101-004-576.000	ST SHARED REV/ELECTION REIMB	0.00	56,639.54	2,000.00	2,000.00	0.00	4,000.00	0.00
Total Dept 004 - STATE SHARED REVENUES		199,331.25	1,750,204.21	1,424,001.00	1,424,001.00	0.00	4,000.00	0.00
Department: 005 CHARGES FOR SERVICES								
101-005-583.000	CHARGES FOR SVCS/WATER FUND	67,632.51	270,530.04	278,650.00	278,650.00	69,662.49	23,220.83	25.00
101-005-584.000	CHARGES FOR SVCS/EQUIP FUND	16,312.50	65,250.00	67,210.00	67,210.00	16,802.49	5,600.83	25.00
101-005-585.000	CHARGES FOR SVCS/SOLID WASTE	49,066.74	196,266.96	202,155.00	202,155.00	50,538.75	16,846.25	25.00
101-005-585.500	CHARGES FOR SVCS/BUILDING FUND	12,465.00	49,860.00	51,360.00	51,360.00	12,840.00	4,280.00	25.00
101-005-585.700	CHARGES FOR SERVICES/REC FUND	4,323.69	15,941.16	15,950.00	15,950.00	3,987.48	1,329.16	25.00
101-005-588.000	CHARGES FOR SVCS/DDA-ADMIN	17,304.99	69,219.96	71,300.00	71,300.00	17,824.98	5,941.66	25.00
101-005-589.000	CHARGES FOR SVCS/DDA-MSD	37,867.50	151,470.00	156,010.00	156,010.00	39,002.49	13,000.83	25.00
101-005-589.500	CHARGES FOR SVCS/DDA-PARKING	10,905.00	43,620.00	44,930.00	44,930.00	11,232.48	3,744.16	25.00
101-005-590.000	CHARGES FOR SVCS/DMS-HOUS COMM	5,462.49	21,849.96	21,850.00	21,850.00	1,392.00	464.00	6.37
101-005-590.750	CHARGES FOR SVCS/HOUS P/R FEE	4,097.73	16,390.20	16,390.00	16,390.00	1,008.00	336.00	6.15
101-005-591.000	CHARGES FOR SVCS/OTHER COMM	(213.80)	9,363.52	3,000.00	3,000.00	750.00	0.00	25.00
101-005-592.000	CHARGES FOR SVCS/BROWNFIELD	0.00	60,320.33	71,500.00	71,500.00	0.00	0.00	0.00
Total Dept 005 - CHARGES FOR SERVICES		225,224.35	970,082.13	1,000,305.00	1,000,305.00	225,041.16	74,763.72	22.50
Department: 006 CEMETERY REVENUES								
101-006-633.000	FOUNDATIONS	2,430.00	8,435.00	11,000.00	11,000.00	4,440.00	2,635.00	40.36
101-006-634.000	GRAVE OPENINGS & CLOSING	18,135.00	58,870.00	86,750.00	86,750.00	16,144.50	6,532.50	18.61
101-006-642.000	CEMETERY LOT SALES	18,000.00	52,556.25	54,250.00	54,250.00	23,137.50	3,450.00	42.65
101-006-643.000	CEMETERY MISC/TRANSFERS	1,550.00	3,003.88	5,500.00	5,500.00	1,525.00	500.00	27.73
101-006-644.000	CRYPT SALES	9,150.00	24,300.00	40,000.00	40,000.00	0.00	0.00	0.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 101 GENERAL FUND								
Account Category: Revenues								
Department: 006 CEMETERY REVENUES								
Total Dept 006 - CEMETERY REVENUES		49,265.00	147,165.13	197,500.00	197,500.00	45,247.00	13,117.50	22.91
Department: 007 PARKING REVENUES								
101-007-652.000	PARKING FEES/CENTRAL	11,600.00	30,123.60	25,250.00	25,250.00	10,467.00	1,483.00	41.45
101-007-652.100	PARKING FEES/EAST CENTRAL	0.00	0.00	500.00	500.00	0.00	0.00	0.00
101-007-652.400	PERMIT PARKING	825.00	4,085.00	3,700.00	3,700.00	750.00	175.00	20.27
101-007-652.500	PARKING FEES/EV CHARGING	0.00	13,455.55	0.00	0.00	0.00	0.00	0.00
101-007-658.000	PARKING FINES	1,735.00	14,923.00	24,500.00	24,500.00	1,005.00	490.00	4.10
101-007-658.500	PARKING FINES - DDA	4,285.00	42,005.00	32,500.00	32,500.00	4,630.00	1,335.00	14.25
Total Dept 007 - PARKING REVENUES		18,445.00	104,592.15	86,450.00	86,450.00	16,852.00	3,483.00	19.49
Department: 008 OTHER REVENUE								
101-008-628.000	POLICE DEPARTMENT REVENUES	592.97	29,130.43	10,600.00	10,600.00	5,252.80	4,093.68	49.55
101-008-628.050	CITY PORTION/OFFENDER REG	51.20	52.40	100.00	100.00	0.00	0.00	0.00
101-008-628.200	EMER 911 REVENUES	7,608.12	49,766.41	58,000.00	58,000.00	0.00	0.00	0.00
101-008-628.300	ACT 302 TRAINING FUNDS	0.60	5,602.50	3,500.00	3,500.00	0.00	0.00	0.00
101-008-628.400	COPS GRANT/CPE CREDITS	7,500.00	22,500.00	15,000.00	15,000.00	0.00	0.00	0.00
101-008-628.500	FALSE ALARM FEES	1,600.60	15,534.20	16,000.00	16,000.00	2,250.00	2,050.00	14.06
101-008-628.600	PBT TEST (BREATHILIZER)	40.60	966.20	500.00	500.00	160.00	70.00	32.00
101-008-628.700	LLRC FILING FEES	200.60	901.20	2,700.00	2,700.00	100.00	100.00	3.70
101-008-628.900	BOND PROCESSING FEE	10.60	61.20	100.00	100.00	30.00	10.00	30.00
101-008-630.000	OVERHEAD ON WORK ORDERS	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
101-008-647.000	DISTRICT COURT REVENUE	0.00	0.00	1,750.00	1,750.00	0.00	0.00	0.00
101-008-647.500	DISTRICT COURT-DUIL REIMB	0.00	785.88	1,450.00	1,450.00	0.00	785.88	0.00
101-008-647.600	JUROR COMPENSATION RETURNS	0.00	419.20	150.00	150.00	0.00	0.00	0.00
101-008-659.000	TOWING AND STORAGE	190.60	191.20	600.00	600.00	0.00	0.00	0.00
101-008-665.000	INTEREST ON INVESTMENTS	23,366.15	221,903.19	50,000.00	50,000.00	465.72	11,132.99	0.93
101-008-668.000	ROYALTIES/CABLE TV	0.00	143,770.39	185,000.00	185,000.00	0.00	0.00	0.00
101-008-668.300	CABLE TV/PEG FEES	0.00	8,000.00	11,000.00	11,000.00	0.00	0.00	0.00
101-008-668.500	METRO ACT R.O.W. REIMBURSEMENT	0.00	37,505.35	35,000.00	35,000.00	500.00	500.00	1.43
101-008-672.224	2024 SIDEWALK SPECIAL ASSMTS	0.00	65,990.71	0.00	0.00	0.00	0.00	0.00
101-008-672.225	2025 SIDEWALK SPECIAL ASSMTS	0.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00
101-008-674.100	CONTRIBUTIONS/OTHER	0.00	0.00	226,000.00	226,000.00	0.00	0.00	0.00
101-008-675.008	CONTRIBUTION/LIONS PARK IMPROVEMENTS	25,000.00	(25,000.00)	0.00	0.00	75,000.00	0.00	100.00
101-008-676.000	EXPENSE REIMBURSEMENTS	0.00	111,421.39	1,000.00	1,000.00	0.00	0.00	0.00
101-008-680.000	OTHER INCOME	16,294.71	21,321.24	10,500.00	10,500.00	56,369.94	140.20	536.86
101-008-681.000	PASSPORT PROCESSING FEE	3,535.00	12,775.00	14,000.00	14,000.00	2,240.00	455.00	16.00
101-008-683.000	INSURANCE PROCEEDS	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
101-008-689.000	SUNDRY (CASH OVER/SHORT)	0.00	0.00	50.00	50.00	0.00	0.00	0.00
101-008-689.200	INS PREM/RETIREES & OTHERS	(3,644.10)	(14,268.02)	(14,000.00)	(14,000.00)	0.00	0.00	0.00
101-008-689.300	SPECIAL EVENTS INCOME	21,524.53	173,484.73	135,000.00	135,000.00	25,375.23	13,072.29	18.80
Total Dept 008 - OTHER REVENUE		103,872.18	882,814.80	810,000.00	810,000.00	167,743.69	32,410.04	20.71
Department: 009 TRANSFERS IN OTHER SOURCES								
101-009-674.711	CONTRIBUTION FR CEMETERY FUND	0.00	26,877.12	10,000.00	10,000.00	0.00	0.00	0.00
101-009-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	2,720,106.00	2,720,106.00	0.00	0.00	0.00
Total Dept 009 - TRANSFERS IN OTHER SOURCES		0.00	26,877.12	2,730,106.00	2,730,106.00	0.00	0.00	0.00
Revenues		7,936,103.70	12,132,393.79	14,030,262.00	14,030,262.00	8,103,234.98	336,530.57	57.76

Account Category: Expenditures

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

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Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 101 CITY COMMISSION								
101-101-706.000	SALARY & WAGES/ FULL TIME	1,026.64	7,026.83	4,450.00	4,450.00	1,066.64	281.66	23.97
101-101-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-101-709.000	SALARY & WAGES/OVERTIME	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-101-721.000	FRINGE BENEFITS	78.55	514.41	345.00	345.00	81.59	21.54	23.65
101-101-727.000	OFFICE SUPPLIES	0.00	0.00	250.00	250.00	0.00	0.00	0.00
101-101-728.000	POSTAGE	17.00	44.00	1,000.00	1,000.00	27.50	27.50	2.75
101-101-740.000	OPERATING SUPPLIES	0.00	4,708.08	3,000.00	3,000.00	1,507.22	675.49	50.24
101-101-818.000	CONTRACTUAL SERVICES	9,422.01	58,768.19	80,000.00	80,000.00	15,105.50	4,705.00	18.88
101-101-818.001	CONT SVCS/CABLE TV	1,350.00	9,900.00	6,500.00	6,500.00	0.00	0.00	0.00
101-101-818.211	CONT SVCS/AUDITING	0.00	0.00	40,000.00	40,000.00	0.00	0.00	0.00
101-101-818.410	CONT SVCS/ADVERTSNG PROMOTION	0.00	3,000.00	500.00	500.00	0.00	0.00	0.00
101-101-850.000	COMMUNICATIONS	0.00	2,107.69	400.00	400.00	0.00	0.00	0.00
101-101-860.000	TRANSPORTATION	381.90	417.86	500.00	500.00	200.90	200.90	40.18
101-101-864.000	CONFERENCES & MEETINGS	3,114.70	4,880.70	5,000.00	5,000.00	1,390.76	50.38	27.82
101-101-880.000	PUBLIC RELATIONS EXPENSE	1,869.34	11,018.22	10,000.00	10,000.00	4,775.63	35.71	47.76
101-101-900.000	PRINTING & PUBLISHING	2,848.19	7,042.27	4,500.00	4,500.00	7,466.74	3,466.74	165.93
101-101-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	435.00	500.00	500.00	0.00	0.00	0.00
101-101-956.000	MISCELLANEOUS	871.61	1,963.61	5,000.00	5,000.00	863.54	125.28	17.27
101-101-957.000	TRAINING EXPENSES	3,000.00	8,312.01	13,000.00	13,000.00	6,086.96	3,982.46	46.82
101-101-958.000	MEMBERSHIPS & DUES	0.00	6,304.00	15,000.00	15,000.00	9,964.00	0.00	66.43
Total Dept 101 - CITY COMMISSION		23,979.94	126,442.87	190,145.00	190,145.00	48,536.98	13,572.66	25.53
Department: 172 CITY MANAGER								
101-172-706.000	SALARY & WAGES/ FULL TIME	58,466.34	231,747.12	259,950.00	259,950.00	64,265.29	19,093.71	24.72
101-172-706.050	SALARY & WAGES/PART TIME	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
101-172-706.100	SALARY & WAGES/SICK	1,596.81	10,399.45	11,025.00	11,025.00	732.38	0.00	6.64
101-172-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	0.00	2,460.00	2,460.00	0.00	0.00	0.00
101-172-706.300	SALARY & WAGES/RETENTION	291.70	3,291.70	3,050.00	3,050.00	0.00	0.00	0.00
101-172-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	8,459.00	9,800.00	9,800.00	0.00	0.00	0.00
101-172-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	515.54	5,000.00	5,000.00	1,072.59	362.25	21.45
101-172-709.000	SALARY & WAGES/OVERTIME	0.00	232.50	100.00	100.00	0.00	0.00	0.00
101-172-721.000	FRINGE BENEFITS	17,460.10	80,667.01	79,140.00	79,140.00	19,635.83	6,090.94	24.81
101-172-721.500	POST RETIREMENT BENEFITS	9,871.98	39,487.92	47,100.00	47,100.00	10,807.47	3,602.49	22.95
101-172-725.500	MEAL ALLOWANCE	0.00	0.00	200.00	200.00	0.00	0.00	0.00
101-172-727.000	OFFICE SUPPLIES	71.52	215.62	500.00	500.00	435.79	414.07	87.16
101-172-728.000	POSTAGE	55.10	392.32	400.00	400.00	122.30	38.80	30.58
101-172-740.000	OPERATING SUPPLIES	585.19	5,968.51	6,500.00	6,500.00	1,208.01	402.89	18.58
101-172-818.000	CONTRACTUAL SERVICES	0.00	1,833.46	2,000.00	2,000.00	0.00	0.00	0.00
101-172-850.000	COMMUNICATIONS	1,338.22	2,949.20	3,000.00	3,000.00	206.49	68.73	6.88
101-172-860.000	TRANSPORTATION	381.90	885.60	800.00	800.00	211.40	211.40	26.43
101-172-864.000	CONFERENCES & MEETINGS	2,310.53	2,725.53	3,000.00	3,000.00	808.10	158.10	26.94
101-172-880.000	PUBLIC RELATIONS EXPENSE	0.00	30.00	200.00	200.00	0.00	0.00	0.00
101-172-881.000	RECRUITING/HIRING EXPENSES	0.00	400.00	500.00	500.00	0.00	0.00	0.00
101-172-900.000	PRINTING & PUBLISHING	38.50	2,713.54	1,500.00	1,500.00	807.50	53.50	53.83
101-172-925.000	SUBSCRIPTIONS & PUBLICATIONS	0.00	325.00	1,000.00	1,000.00	0.00	0.00	0.00
101-172-930.000	REPAIRS & MAINTENANCE	0.00	0.00	400.00	400.00	0.00	0.00	0.00
101-172-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	906.35	1,000.00	1,000.00	0.00	0.00	0.00
101-172-956.000	MISCELLANEOUS	413.00	1,208.67	3,000.00	3,000.00	1,094.75	384.46	36.49
101-172-957.000	TRAINING EXPENSES	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 172 CITY MANAGER								
101-172-958.000	MEMBERSHIPS & DUES	417.95	2,437.95	1,500.00	1,500.00	330.00	0.00	22.00
Total Dept 172 - CITY MANAGER		93,298.84	397,791.99	449,625.00	449,625.00	101,737.90	30,881.34	22.63
Department: 212 FINANCE DEPARTMENT								
101-212-706.000	SALARY & WAGES/ FULL TIME	63,971.71	243,124.13	260,085.00	260,085.00	68,126.10	20,012.80	26.19
101-212-706.050	SALARY & WAGES/PART TIME	10,207.19	38,127.57	98,915.00	98,915.00	29,461.05	8,730.52	29.78
101-212-706.100	SALARY & WAGES/SICK	0.00	3,637.20	11,035.00	11,035.00	0.00	0.00	0.00
101-212-706.300	SALARY & WAGES/RETENTION	0.00	3,775.00	1,725.00	1,725.00	0.00	0.00	0.00
101-212-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	1,055.00	1,055.00	0.00	0.00	0.00
101-212-707.000	SALARY & WAGES/TEMP-SEASONAL	5,158.86	12,303.97	2,550.00	2,550.00	340.00	0.00	13.33
101-212-709.000	SALARY & WAGES/OVERTIME	0.00	43.50	350.00	350.00	0.00	0.00	0.00
101-212-721.000	FRINGE BENEFITS	25,817.76	103,736.27	90,660.00	90,660.00	33,672.29	10,600.37	37.14
101-212-721.500	POST RETIREMENT BENEFITS	8,032.98	32,131.92	44,460.00	44,460.00	10,314.96	3,438.32	23.20
101-212-725.500	MEAL ALLOWANCE	0.00	93.54	200.00	200.00	0.00	0.00	0.00
101-212-727.000	OFFICE SUPPLIES	595.44	2,406.54	3,000.00	3,000.00	141.97	23.41	4.73
101-212-728.000	POSTAGE	7.16	8,634.78	8,000.00	8,000.00	24.43	0.00	0.31
101-212-740.000	OPERATING SUPPLIES	968.81	2,569.27	4,100.00	4,100.00	556.34	373.39	13.57
101-212-818.000	CONTRACTUAL SERVICES	1,047.83	2,185.84	4,500.00	4,500.00	2,488.04	0.00	55.29
101-212-850.000	COMMUNICATIONS	80.95	901.59	750.00	750.00	218.82	87.50	29.18
101-212-860.000	TRANSPORTATION	32.16	868.78	1,000.00	1,000.00	0.00	0.00	0.00
101-212-864.000	CONFERENCES & MEETINGS	747.25	1,022.05	1,400.00	1,400.00	0.00	0.00	0.00
101-212-880.000	PUBLIC RELATIONS EXPENSE	25.00	370.00	1,000.00	1,000.00	200.00	200.00	20.00
101-212-900.000	PRINTING & PUBLISHING	0.00	4,732.03	7,000.00	7,000.00	543.80	225.00	7.77
101-212-925.000	SUBSCRIPTIONS & PUBLICATIONS	0.00	225.00	500.00	500.00	0.00	0.00	0.00
101-212-930.000	REPAIRS & MAINTENANCE	0.00	0.00	150.00	150.00	0.00	0.00	0.00
101-212-938.000	EQUIPMENT LEASE EXPENSE	0.00	0.00	150.00	150.00	0.00	0.00	0.00
101-212-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	19,037.35	21,450.00	21,450.00	0.00	0.00	0.00
101-212-956.000	MISCELLANEOUS	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-212-957.000	TRAINING EXPENSES	159.00	5,254.10	3,000.00	3,000.00	112.60	0.00	3.75
101-212-957.500	EDUCATIONAL REIMBURSEMENTS	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00
101-212-958.000	MEMBERSHIPS & DUES	185.00	788.00	1,500.00	1,500.00	403.00	0.00	26.87
Total Dept 212 - FINANCE DEPARTMENT		118,537.10	487,468.43	568,635.00	568,635.00	146,603.40	43,691.31	25.78
Department: 215 CITY CLERK								
101-215-706.000	SALARY & WAGES/ FULL TIME	27,981.57	105,695.02	90,115.00	90,115.00	29,035.02	8,521.60	32.22
101-215-706.050	SALARY & WAGES/PART TIME	3,513.36	12,797.35	20,150.00	20,150.00	1,959.14	433.13	9.72
101-215-706.100	SALARY & WAGES/SICK	0.00	4,869.12	3,825.00	3,825.00	0.00	0.00	0.00
101-215-706.300	SALARY & WAGES/RETENTION	0.00	1,800.00	2,000.00	2,000.00	0.00	0.00	0.00
101-215-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	4,057.60	3,400.00	3,400.00	0.00	0.00	0.00
101-215-707.000	SALARY & WAGES/TEMP-SEASONAL	1,116.50	1,116.50	50.00	50.00	0.00	0.00	0.00
101-215-709.000	SALARY & WAGES/OVERTIME	1,667.41	1,667.41	550.00	550.00	0.00	0.00	0.00
101-215-721.000	FRINGE BENEFITS	12,896.63	52,767.13	49,165.00	49,165.00	13,091.25	4,151.24	26.63
101-215-721.500	POST RETIREMENT BENEFITS	4,993.50	19,974.00	19,975.00	19,975.00	7,732.53	2,577.51	38.71
101-215-725.500	MEAL ALLOWANCE	0.00	34.22	200.00	200.00	15.00	0.00	7.50
101-215-727.000	OFFICE SUPPLIES	0.00	110.57	200.00	200.00	868.80	359.80	434.40
101-215-728.000	POSTAGE	0.00	23.30	570.00	570.00	0.00	0.00	0.00
101-215-740.000	OPERATING SUPPLIES	471.30	3,297.35	3,000.00	3,000.00	270.33	0.00	9.01
101-215-818.000	CONTRACTUAL SERVICES	0.00	46.28	2,700.00	2,700.00	0.00	0.00	0.00
101-215-850.000	COMMUNICATIONS	0.00	189.99	0.00	0.00	0.00	0.00	0.00
101-215-860.000	TRANSPORTATION	230.48	486.73	400.00	400.00	22.87	0.00	5.72

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 215 CITY CLERK								
101-215-864.000	CONFERENCES & MEETINGS	0.00	412.02	0.00	0.00	0.00	0.00	0.00
101-215-900.000	PRINTING & PUBLISHING	788.50	2,788.50	1,750.00	1,750.00	0.00	0.00	0.00
101-215-925.000	SUBSCRIPTIONS & PUBLICATIONS	0.00	20.17	100.00	100.00	0.00	0.00	0.00
101-215-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	6,741.00	7,300.00	7,300.00	0.00	0.00	0.00
101-215-956.000	MISCELLANEOUS	0.00	0.00	500.00	500.00	0.00	0.00	0.00
101-215-957.000	TRAINING EXPENSES	0.00	914.50	2,000.00	2,000.00	0.00	0.00	0.00
101-215-958.000	MEMBERSHIPS & DUES	360.90	2,067.66	370.00	370.00	160.00	160.00	43.24
Total Dept 215 - CITY CLERK		54,020.15	221,876.42	208,320.00	208,320.00	53,154.94	16,203.28	25.52
Department: 228 MGMT INFORMATION SERVICES								
101-228-706.000	SALARY & WAGES/ FULL TIME	37,195.97	140,355.79	151,690.00	151,690.00	38,573.23	11,331.20	25.43
101-228-706.100	SALARY & WAGES/SICK	0.00	6,475.20	6,435.00	6,435.00	0.00	0.00	0.00
101-228-706.300	SALARY & WAGES/RETENTION	0.00	1,900.00	1,650.00	1,650.00	0.00	0.00	0.00
101-228-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	14,839.00	5,720.00	5,720.00	0.00	0.00	0.00
101-228-709.000	SALARY & WAGES/OVERTIME	0.00	556.46	0.00	0.00	0.00	0.00	0.00
101-228-721.000	FRINGE BENEFITS	14,262.50	61,907.65	64,190.00	64,190.00	14,749.68	4,694.42	22.98
101-228-721.500	POST RETIREMENT BENEFITS	7,260.00	29,040.00	37,610.00	37,610.00	8,817.51	2,939.17	23.44
101-228-725.500	MEAL ALLOWANCE	0.00	180.00	250.00	250.00	0.00	0.00	0.00
101-228-727.000	OFFICE SUPPLIES	0.00	0.00	150.00	150.00	0.00	0.00	0.00
101-228-728.000	POSTAGE	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-228-740.000	OPERATING SUPPLIES	1,510.41	3,714.77	9,000.00	9,000.00	267.07	0.00	2.97
101-228-750.000	OPERATING SUPPLIES/SOFTWARE	13,623.61	36,351.96	110,000.00	110,000.00	13,731.44	7,256.79	12.48
101-228-818.000	CONTRACTUAL SERVICES	20,628.88	78,516.94	110,000.00	110,000.00	29,819.45	6,203.22	27.11
101-228-850.000	COMMUNICATIONS	0.00	0.00	250.00	250.00	0.00	0.00	0.00
101-228-860.000	TRANSPORTATION	0.00	282.85	500.00	500.00	0.00	0.00	0.00
101-228-864.000	CONFERENCES & MEETINGS	1,151.95	2,642.95	4,000.00	4,000.00	0.00	0.00	0.00
101-228-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	491.15	550.00	550.00	0.00	0.00	0.00
101-228-956.000	MISCELLANEOUS	0.00	0.00	250.00	250.00	0.00	0.00	0.00
101-228-957.000	TRAINING EXPENSES	0.00	750.00	10,000.00	10,000.00	0.00	0.00	0.00
101-228-958.000	MEMBERSHIPS & DUES	50.00	50.00	400.00	400.00	0.00	0.00	0.00
Total Dept 228 - MGMT INFORMATION SERVICES		95,683.32	378,054.72	512,745.00	512,745.00	105,958.38	32,424.80	20.66
Department: 257 CITY ASSESSOR								
101-257-727.000	OFFICE SUPPLIES	0.00	88.00	2,500.00	2,500.00	44.00	0.00	1.76
101-257-728.000	POSTAGE	0.00	966.33	1,000.00	1,000.00	0.00	0.00	0.00
101-257-818.000	CONTRACTUAL SERVICES	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00
101-257-818.213	CONT SVCS/ASSESSING	26,056.87	76,461.19	77,636.00	77,636.00	6,738.82	125.33	8.68
101-257-900.000	PRINTING & PUBLISHING	0.00	0.00	4,000.00	4,000.00	38.50	38.50	0.96
101-257-925.000	SUBSCRIPTIONS & PUBLICATIONS	501.32	1,503.96	1,500.00	1,500.00	13,101.65	6,488.16	873.44
101-257-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	870.00	1,000.00	1,000.00	0.00	0.00	0.00
101-257-958.000	MEMBERSHIPS & DUES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 257 - CITY ASSESSOR		26,558.19	79,889.48	90,136.00	90,136.00	19,922.97	6,651.99	22.10
Department: 262 ELECTION SERVICES								
101-262-706.000	SALARY & WAGES/ FULL TIME	507.56	822.68	57,900.00	57,900.00	420.45	0.00	0.73
101-262-706.050	SALARY & WAGES/PART TIME	13,511.50	27,968.99	2,445.00	2,445.00	7,204.20	1,890.00	294.65
101-262-706.100	SALARY & WAGES/SICK	0.00	0.00	2,445.00	2,445.00	0.00	0.00	0.00
101-262-706.300	SALARY & WAGES/RETENTION	0.00	425.00	610.00	610.00	0.00	0.00	0.00
101-262-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	2,175.00	2,175.00	0.00	0.00	0.00
101-262-707.000	SALARY & WAGES/TEMP-SEASONAL	12,012.46	28,703.57	22,000.00	22,000.00	5,175.00	0.00	23.52

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH
Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 262 ELECTION SERVICES								
101-262-709.000	SALARY & WAGES/OVERTIME	4,355.16	11,578.00	4,750.00	4,750.00	1,746.22	0.00	36.76
101-262-721.000	FRINGE BENEFITS	2,538.27	5,958.51	45,375.00	45,375.00	2,145.54	371.38	4.73
101-262-721.500	POST RETIREMENT BENEFITS	881.25	3,525.00	24,085.00	24,085.00	6,274.11	2,091.37	26.05
101-262-725.500	MEAL ALLOWANCE	684.93	2,913.67	1,500.00	1,500.00	1,556.06	0.00	103.74
101-262-727.000	OFFICE SUPPLIES	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-262-728.000	POSTAGE	400.00	2,556.37	3,000.00	3,000.00	1,200.00	0.00	40.00
101-262-740.000	OPERATING SUPPLIES	1,817.59	15,295.76	2,000.00	2,000.00	432.81	0.00	21.64
101-262-818.000	CONTRACTUAL SERVICES	4,386.10	14,267.30	28,250.00	28,250.00	2,428.50	0.00	8.60
101-262-860.000	TRANSPORTATION	530.94	962.82	500.00	500.00	0.00	0.00	0.00
101-262-900.000	PRINTING & PUBLISHING	1,115.28	5,314.72	7,500.00	7,500.00	4,668.39	1,378.41	62.25
101-262-925.000	SUBSCRIPTIONS & PUBLICATIONS	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-262-930.000	REPAIRS & MAINTENANCE	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-262-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	87.00	100.00	100.00	0.00	0.00	0.00
101-262-956.000	MISCELLANEOUS	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-262-957.000	TRAINING EXPENSES	150.95	775.95	3,500.00	3,500.00	0.00	0.00	0.00
101-262-958.000	MEMBERSHIPS & DUES	0.00	0.00	470.00	470.00	0.00	0.00	0.00
Total Dept 262 - ELECTION SERVICES		42,891.99	121,155.34	209,005.00	209,005.00	33,251.28	5,731.16	15.91
Department: 265 CITY HALL MAINTENANCE								
101-265-706.000	SALARY & WAGES/ FULL TIME	570.86	2,876.24	6,330.00	6,330.00	886.32	297.29	14.00
101-265-706.050	SALARY & WAGES/PART TIME	0.00	0.00	245.00	245.00	0.00	0.00	0.00
101-265-706.300	SALARY & WAGES/RETENTION	0.00	0.00	25.00	25.00	0.00	0.00	0.00
101-265-706.350	SALARY & WAGES/PAGER PAY	0.00	24.96	100.00	100.00	0.00	0.00	0.00
101-265-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	245.00	245.00	0.00	0.00	0.00
101-265-707.000	SALARY & WAGES/TEMP-SEASONAL	674.77	2,103.65	1,070.00	1,070.00	723.35	145.39	67.60
101-265-709.000	SALARY & WAGES/OVERTIME	0.00	931.54	1,400.00	1,400.00	91.08	91.08	6.51
101-265-721.000	FRINGE BENEFITS	389.04	2,135.38	3,585.00	3,585.00	616.40	233.01	17.19
101-265-721.500	POST RETIREMENT BENEFITS	613.74	2,454.96	3,110.00	3,110.00	733.98	244.66	23.60
101-265-725.500	MEAL ALLOWANCE	0.00	16.00	0.00	0.00	0.00	0.00	0.00
101-265-740.000	OPERATING SUPPLIES	2,156.80	8,266.52	8,000.00	8,000.00	2,883.23	37.85	36.04
101-265-818.000	CONTRACTUAL SERVICES	18,384.03	100,682.96	96,000.00	96,000.00	24,486.70	5,493.82	25.51
101-265-920.000	PUBLIC UTILITIES	3,384.13	34,270.59	35,000.00	35,000.00	4,351.50	1,447.73	12.43
101-265-930.000	REPAIRS & MAINTENANCE	3,264.52	15,699.52	12,000.00	12,000.00	0.00	0.00	0.00
101-265-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	4,655.90	5,225.00	5,225.00	0.00	0.00	0.00
101-265-956.000	MISCELLANEOUS	2,940.00	2,940.00	0.00	0.00	0.00	0.00	0.00
Total Dept 265 - CITY HALL MAINTENANCE		32,377.89	177,058.22	172,335.00	172,335.00	34,772.56	7,990.83	20.18
Department: 266 LEGAL SERVICES								
101-266-818.100	CONT SVCS/CITY ATTY - RETAINER	3,500.00	31,500.00	35,000.00	35,000.00	3,500.00	0.00	10.00
101-266-818.110	CONT SVCS/PROSECUTION RETAINER	11,100.00	56,100.00	55,000.00	55,000.00	11,100.00	0.00	20.18
101-266-818.150	CONT SVCS/CITY ATTY - SPECIAL	2,919.00	11,137.00	30,000.00	30,000.00	1,189.50	0.00	3.97
101-266-818.165	CONT SVCS/CITY ATTY-BROWNFIELD	10,400.00	10,400.00	5,000.00	5,000.00	0.00	0.00	0.00
101-266-818.170	CONT SVCS/PROPERTY TAX APPEALS	1,575.12	5,403.78	15,000.00	15,000.00	0.00	0.00	0.00
101-266-818.200	CONT SVCS/LABOR ATTORNEY	0.00	1,319.50	5,000.00	5,000.00	253.50	0.00	5.07
101-266-900.000	PRINTING & PUBLISHING	0.00	0.00	500.00	500.00	0.00	0.00	0.00
101-266-956.000	MISCELLANEOUS	0.00	0.00	500.00	500.00	0.00	0.00	0.00
Total Dept 266 - LEGAL SERVICES		29,494.12	115,860.28	146,000.00	146,000.00	16,043.00	0.00	10.99
Department: 268 OTHER FUNCTIONS								
101-268-721.000	FRINGE BENEFITS	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00

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Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bgdt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 268 OTHER FUNCTIONS								
101-268-721.200	CONTRIBUTION TO HEALTH CARE RESERVE	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00
101-268-724.000	MERS/OPEB ACTUARIAL EVALUATIONS	0.00	12,595.01	12,000.00	12,000.00	0.00	0.00	0.00
101-268-725.000	EMPLOYEE TESTING & LICENSING	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00
101-268-727.000	OFFICE SUPPLIES	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
101-268-728.000	POSTAGE	3,848.87	15,539.70	12,000.00	12,000.00	3,498.87	0.00	29.16
101-268-740.000	OPERATING SUPPLIES	765.35	7,666.25	6,000.00	6,000.00	0.00	0.00	0.00
101-268-818.000	CONTRACTUAL SERVICES	9,328.22	27,431.39	40,000.00	40,000.00	13,021.08	6,927.19	32.55
101-268-818.900	CONT SRVC/BANK ANALYSIS FEES	0.00	36.38	2,500.00	2,500.00	100.70	0.00	4.03
101-268-832.000	REIMBURSEMENT/35TH DIST COURT	8,669.56	23,543.62	38,000.00	38,000.00	14,874.06	0.00	39.14
101-268-850.000	COMMUNICATIONS	9,680.18	41,543.97	43,000.00	43,000.00	9,251.11	2,975.60	21.51
101-268-864.000	CONFERENCES & MEETINGS	0.00	(745.50)	1,500.00	1,500.00	1,261.97	0.00	84.13
101-268-880.000	PUBLIC RELATIONS EXPENSE	0.00	0.00	1,000.00	1,000.00	847.50	0.00	84.75
101-268-900.000	PRINTING & PUBLISHING	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
101-268-930.000	REPAIRS & MAINTENANCE	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
101-268-938.000	EQUIPMENT LEASE EXPENSE	3,288.38	9,968.06	8,000.00	8,000.00	1,843.43	697.05	23.04
101-268-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	4,782.35	5,000.00	5,000.00	0.00	0.00	0.00
101-268-940.100	EQUIPMENT RENTAL / SUPPLEMENTAL	18,647.01	74,588.04	74,588.00	74,588.00	18,647.01	6,215.67	25.00
101-268-956.000	MISCELLANEOUS	122.78	3,176.96	1,000.00	1,000.00	0.00	0.00	0.00
101-268-957.000	TRAINING EXPENSES	0.00	0.00	4,500.00	4,500.00	0.00	0.00	0.00
101-268-960.000	INSURANCE & BONDS	24,249.99	96,999.96	97,000.00	97,000.00	22,577.70	7,525.90	23.28
101-268-963.000	BAD DEBT EXP/BANKRUPTCY	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00
101-268-964.000	PRIOR YEAR TAX REFUNDS	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00
Total Dept 268 - OTHER FUNCTIONS		78,600.34	317,126.19	369,088.00	369,088.00	85,923.43	24,341.41	23.28
Department: 301 POLICE DEPARTMENT								
101-301-706.000	SALARY & WAGES/ FULL TIME	412,701.82	1,573,495.33	1,725,945.00	1,725,945.00	427,277.42	125,055.87	24.76
101-301-706.050	SALARY & WAGES/PART TIME	17,955.41	68,347.96	87,975.00	87,975.00	16,246.97	3,010.70	18.47
101-301-706.100	SALARY & WAGES/SICK	0.00	52,278.93	74,275.00	74,275.00	0.00	0.00	0.00
101-301-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	2,456.58	2,460.00	2,460.00	0.00	0.00	0.00
101-301-706.200	SALARY & WAGES/HOLIDAY PAY	0.00	64,936.55	73,555.00	73,555.00	0.00	0.00	0.00
101-301-706.300	SALARY & WAGES/RETENTION	0.00	13,387.50	12,760.00	12,760.00	0.00	0.00	0.00
101-301-706.400	SALARY & WAGES/UNIFORM ALLOW	4,788.04	12,713.16	13,835.00	13,835.00	6,173.56	2,438.43	44.62
101-301-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	2,180.00	16,445.00	16,445.00	0.00	0.00	0.00
101-301-706.900	SALARY & WAGES/DEBRIEF PAY	0.00	5,099.50	14,000.00	14,000.00	0.00	0.00	0.00
101-301-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
101-301-709.000	SALARY & WAGES/OVERTIME	36,317.82	126,276.49	122,385.00	122,385.00	59,208.06	22,459.97	48.38
101-301-709.100	SALARY & WAGES/OT-TRAINING	1,801.67	2,583.08	4,000.00	4,000.00	327.00	0.00	8.18
101-301-721.000	FRINGE BENEFITS	184,755.19	731,560.21	792,970.00	792,970.00	198,609.24	63,684.87	25.05
101-301-721.500	POST RETIREMENT BENEFITS	324,412.23	1,297,648.92	1,392,490.00	1,392,490.00	314,765.67	104,921.89	22.60
101-301-725.000	EMPLOYEE TESTING & LICENSING	0.00	6,044.70	6,140.00	6,140.00	1,766.28	1,766.28	28.77
101-301-725.500	MEAL ALLOWANCE	11.24	66.06	100.00	100.00	0.00	0.00	0.00
101-301-727.000	OFFICE SUPPLIES	659.84	2,980.15	2,610.00	2,610.00	973.59	499.72	37.30
101-301-728.000	POSTAGE	0.00	205.71	2,660.00	2,660.00	170.40	28.00	6.41
101-301-740.000	OPERATING SUPPLIES	2,075.07	12,138.18	13,920.00	13,920.00	2,272.51	772.51	16.33
101-301-740.100	AUXILIARY SUPPLIES	0.00	44.00	0.00	0.00	0.00	0.00	0.00
101-301-740.400	UNIFORM ALLOWANCE	1,046.32	5,139.08	6,180.00	6,180.00	81.08	0.00	1.31
101-301-740.700	SAFETY GEAR	1,986.12	2,641.37	3,380.00	3,380.00	1,520.40	0.00	44.98
101-301-810.000	TOWING CHARGES	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
101-301-818.000	CONTRACTUAL SERVICES	32,741.29	44,060.47	45,600.00	45,600.00	26,305.08	671.05	57.69

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 301 POLICE DEPARTMENT								
101-301-818.310	CONT SVCS/COMMUNITY RESOURCE SPEC	0.00	12,750.00	39,000.00	39,000.00	0.00	0.00	0.00
101-301-818.311	CONT SVCS/DISPATCH	115,950.00	452,270.68	485,000.00	485,000.00	120,974.68	40,758.02	24.94
101-301-819.000	SCHOOL CROSSING GUARDS	0.00	13,918.87	23,000.00	23,000.00	0.00	0.00	0.00
101-301-820.000	SEX OFFENDER REGISTRATION FEES	30.00	90.00	540.00	540.00	0.00	0.00	0.00
101-301-822.000	ANIMAL CONTROL EXPENSES	100.00	200.00	800.00	800.00	100.00	100.00	12.50
101-301-830.000	INVESTIGATION EXPENSES	600.00	2,994.28	2,600.00	2,600.00	600.00	200.00	23.08
101-301-835.000	PRISONER/LODGING EXPENSES	0.00	1,855.00	3,200.00	3,200.00	1,715.00	0.00	53.59
101-301-850.000	COMMUNICATIONS	1,963.95	23,770.24	30,268.00	30,268.00	2,585.43	688.15	8.54
101-301-860.000	TRANSPORTATION	496.08	908.89	600.00	600.00	284.73	284.73	47.46
101-301-864.000	CONFERENCES & MEETINGS	55.05	2,624.67	3,075.00	3,075.00	2,311.79	2,259.56	75.18
101-301-880.000	PUBLIC RELATIONS EXPENSE	0.00	1,469.90	1,400.00	1,400.00	35.04	35.04	2.50
101-301-900.000	PRINTING & PUBLISHING	231.00	2,649.20	6,000.00	6,000.00	561.00	523.25	9.35
101-301-930.000	REPAIRS & MAINTENANCE	806.13	806.13	3,500.00	3,500.00	111.96	47.00	3.20
101-301-938.000	EQUIPMENT LEASE EXPENSE	509.04	2,431.83	4,500.00	4,500.00	457.83	152.61	10.17
101-301-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	100,175.35	118,375.00	118,375.00	0.00	0.00	0.00
101-301-956.000	MISCELLANEOUS	0.00	310.23	1,100.00	1,100.00	33.86	0.00	3.08
101-301-957.000	TRAINING EXPENSES	3,840.17	12,288.96	12,000.00	12,000.00	2,284.98	322.45	19.04
101-301-957.100	TRAINING/HNT	0.00	10,510.91	11,500.00	11,500.00	0.00	0.00	0.00
101-301-957.302	TRAINING EXPENSES - 302 FUNDS	1,080.00	5,849.00	6,000.00	6,000.00	1,570.00	725.00	26.17
101-301-957.400	TRAINING EXPENSES/CPE CREDITS	3,150.00	5,870.43	15,000.00	15,000.00	3,276.00	0.00	21.84
101-301-958.000	MEMBERSHIPS & DUES	15.00	1,443.00	2,020.00	2,020.00	21.00	0.00	1.04
Total Dept 301 - POLICE DEPARTMENT		1,150,078.48	4,681,471.50	5,186,663.00	5,186,663.00	1,192,620.56	371,405.10	22.99
Department: 336 FIRE DEPARTMENT								
101-336-706.750	SALARY & WAGES/MEDICAL FIRST RESP BO	9,300.00	9,300.00	11,500.00	11,500.00	10,232.16	8,421.44	88.98
101-336-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	10,535.38	0.00	0.00	2,620.62	1,104.00	100.00
101-336-721.000	FRINGE BENEFITS	488.86	1,277.93	2,500.00	2,500.00	2,543.62	2,019.53	101.74
101-336-721.500	POST RETIREMENT BENEFITS	71,474.76	285,899.04	280,590.00	280,590.00	66,048.00	22,016.00	23.54
101-336-721.650	CONTR POST RETIREMENT BENEFITS-OPEB	0.00	57,280.37	75,000.00	75,000.00	0.00	0.00	0.00
101-336-740.000	OPERATING SUPPLIES	0.00	4,617.82	5,000.00	5,000.00	178.04	0.00	3.56
101-336-818.000	CONTRACTUAL SERVICES	635.98	4,273.23	15,000.00	15,000.00	1,342.67	537.23	8.95
101-336-818.800	CONTR SERVICES - NFD	159,760.50	860,022.85	831,000.00	831,000.00	257,187.00	85,729.00	30.95
101-336-850.000	COMMUNICATIONS	40.01	371.30	1,000.00	1,000.00	120.03	40.01	12.00
101-336-880.000	PUBLIC RELATIONS EXPENSE	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
101-336-900.000	PRINTING & PUBLISHING	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-336-920.000	PUBLIC UTILITIES	426.47	1,822.66	1,870.00	1,870.00	488.68	199.35	26.13
101-336-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	77,525.00	91,900.00	91,900.00	0.00	0.00	0.00
Total Dept 336 - FIRE DEPARTMENT		242,126.58	1,312,925.58	1,317,960.00	1,317,960.00	340,760.82	120,066.56	25.86
Department: 441 MUNICIPAL SERVICES ADMIN								
101-441-706.000	SALARY & WAGES/ FULL TIME	9,359.33	43,118.33	172,665.00	172,665.00	12,389.55	4,268.92	7.18
101-441-706.050	SALARY & WAGES/PART TIME	6,872.41	26,096.80	27,795.00	27,795.00	7,398.68	2,206.13	26.62
101-441-706.100	SALARY & WAGES/SICK	774.20	1,876.07	6,790.00	6,790.00	318.18	0.00	4.69
101-441-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	859.81	1,785.00	1,785.00	0.00	0.00	0.00
101-441-706.300	SALARY & WAGES/RETENTION	0.00	1,584.97	2,065.00	2,065.00	0.00	0.00	0.00
101-441-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	1,355.00	1,355.00	0.00	0.00	0.00
101-441-706.450	SALARY & WAGES/SAFETY INSPEC. BONUS	1,673.98	1,926.00	2,000.00	2,000.00	1,547.98	0.00	77.40
101-441-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	2,830.56	5,185.00	5,185.00	0.00	0.00	0.00
101-441-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	500.00	500.00	0.00	0.00	0.00
101-441-709.000	SALARY & WAGES/OVERTIME	2,104.74	7,273.42	7,570.00	7,570.00	2,078.82	935.47	27.46

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH
Balance As of 09/30/2025

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Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 441 MUNICIPAL SERVICES ADMIN								
101-441-721.000	FRINGE BENEFITS	5,224.18	22,424.49	71,545.00	71,545.00	6,824.77	2,208.65	9.54
101-441-721.500	POST RETIREMENT BENEFITS	8,496.51	33,986.04	41,215.00	41,215.00	11,260.86	3,753.62	27.32
101-441-725.000	EMPLOYEE TESTING & LICENSING	51.75	529.38	1,000.00	1,000.00	30.62	30.62	3.06
101-441-728.000	POSTAGE	0.00	0.00	250.00	250.00	0.00	0.00	0.00
101-441-740.000	OPERATING SUPPLIES	1,261.14	4,525.32	5,000.00	5,000.00	1,087.81	459.81	21.76
101-441-740.400	UNIFORM ALLOWANCE	6,097.39	20,965.77	24,500.00	24,500.00	3,164.23	1,242.41	12.92
101-441-740.700	SAFETY GEAR	0.00	5,095.11	2,000.00	2,000.00	0.00	0.00	0.00
101-441-740.750	FOUL WEATHER GEAR	0.00	3,082.22	500.00	500.00	0.00	0.00	0.00
101-441-818.000	CONTRACTUAL SERVICES	13,316.99	31,804.21	21,600.00	21,600.00	12,512.45	7,576.09	57.93
101-441-850.000	COMMUNICATIONS	2,225.40	5,133.04	7,500.00	7,500.00	963.70	279.19	12.85
101-441-900.000	PRINTING & PUBLISHING	0.00	318.70	0.00	0.00	0.00	0.00	0.00
101-441-938.000	EQUIPMENT LEASE EXPENSE	1,136.64	3,871.53	4,000.00	4,000.00	928.53	309.51	23.21
101-441-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	3,669.35	4,000.00	4,000.00	0.00	0.00	0.00
101-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	100.00	0.00	100.00
101-441-957.000	TRAINING EXPENSES	0.00	4,752.42	5,000.00	5,000.00	685.00	260.00	13.70
101-441-958.000	MEMBERSHIPS & DUES	0.00	0.00	500.00	500.00	75.00	75.00	15.00
Total Dept 441 - MUNICIPAL SERVICES ADMIN		58,594.66	225,723.54	416,320.00	416,320.00	61,366.18	23,605.42	14.74
Department: 443 MUNICIPAL SERVICES YARD MAINT								
101-443-706.000	SALARY & WAGES/ FULL TIME	897.14	4,519.92	9,950.00	9,950.00	1,392.72	467.08	14.00
101-443-706.100	SALARY & WAGES/SICK	0.00	0.00	385.00	385.00	0.00	0.00	0.00
101-443-706.300	SALARY & WAGES/RETENTION	0.00	0.00	55.00	55.00	0.00	0.00	0.00
101-443-706.350	SALARY & WAGES/PAGER PAY	0.00	25.03	165.00	165.00	0.00	0.00	0.00
101-443-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	35.00	35.00	0.00	0.00	0.00
101-443-707.000	SALARY & WAGES/TEMP-SEASONAL	1,052.23	3,296.51	3,840.00	3,840.00	1,129.04	228.56	29.40
101-443-709.000	SALARY & WAGES/OVERTIME	0.00	0.00	250.00	250.00	0.00	0.00	0.00
101-443-721.000	FRINGE BENEFITS	610.36	2,924.52	5,630.00	5,630.00	897.89	297.12	15.95
101-443-721.500	POST RETIREMENT BENEFITS	964.77	3,859.08	4,885.00	4,885.00	1,153.38	384.46	23.61
101-443-740.000	OPERATING SUPPLIES	2,398.27	8,198.31	7,500.00	7,500.00	264.48	11.48	3.53
101-443-818.000	CONTRACTUAL SERVICES	6,946.36	57,263.82	35,600.00	35,600.00	9,402.86	2,857.81	26.41
101-443-920.000	PUBLIC UTILITIES	8,442.50	45,795.18	40,000.00	40,000.00	8,429.65	2,782.52	21.07
101-443-930.000	REPAIRS & MAINTENANCE	299.00	2,943.05	10,000.00	10,000.00	0.00	0.00	0.00
101-443-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	870.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 443 - MUNICIPAL SERVICES YARD MAINT		21,610.63	129,695.42	119,295.00	119,295.00	22,670.02	7,029.03	19.00
Department: 446 STREET SERVICES								
101-446-920.100	STREET LIGHTING - GENERAL	45,980.79	173,879.53	190,000.00	190,000.00	44,661.87	15,417.70	23.51
101-446-920.200	STREET LIGHTING - OLD VILLAGE	15,105.02	58,321.94	65,000.00	65,000.00	16,296.74	5,566.98	25.07
Total Dept 446 - STREET SERVICES		61,085.81	232,201.47	255,000.00	255,000.00	60,958.61	20,984.68	23.91
Department: 523 MISCELLANEOUS MSD SERVICES								
101-523-706.000	SALARY & WAGES/ FULL TIME	15.54	78.06	175.00	175.00	24.04	8.04	13.74
101-523-706.100	SALARY & WAGES/SICK	0.00	0.00	10.00	10.00	0.00	0.00	0.00
101-523-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	15.00	15.00	0.00	0.00	0.00
101-523-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	15.00	15.00	0.00	0.00	0.00
101-523-707.000	SALARY & WAGES/TEMP-SEASONAL	18.00	56.52	275.00	275.00	19.25	3.88	7.00
101-523-709.000	SALARY & WAGES/OVERTIME	0.00	171.28	265.00	265.00	0.00	0.00	0.00
101-523-721.000	FRINGE BENEFITS	10.51	89.67	100.00	100.00	15.28	5.03	15.28
101-523-721.500	POST RETIREMENT BENEFITS	16.50	66.00	85.00	85.00	19.95	6.65	23.47
101-523-818.000	CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00	0.00	0.00	0.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 523 MISCELLANEOUS MSD SERVICES								
101-523-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	870.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 523 - MISCELLANEOUS MSD SERVICES		60.55	1,331.53	2,440.00	2,440.00	78.52	23.60	3.22
Department: 525 SPECIAL EVENTS								
101-525-706.000	SALARY & WAGES/ FULL TIME	1,568.02	7,820.94	17,055.00	17,055.00	2,401.39	800.81	14.08
101-525-706.100	SALARY & WAGES/SICK	0.00	0.00	660.00	660.00	0.00	0.00	0.00
101-525-706.300	SALARY & WAGES/RETENTION	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-525-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	280.00	280.00	0.00	0.00	0.00
101-525-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	660.00	660.00	0.00	0.00	0.00
101-525-707.000	SALARY & WAGES/TEMP-SEASONAL	1,778.81	5,622.36	6,540.00	6,540.00	1,912.43	391.75	29.24
101-525-709.000	SALARY & WAGES/OVERTIME	17,011.17	28,262.98	43,905.00	43,905.00	19,015.57	9,002.56	43.31
101-525-721.000	FRINGE BENEFITS	6,219.25	13,171.03	9,650.00	9,650.00	8,472.05	4,327.90	87.79
101-525-721.500	POST RETIREMENT BENEFITS	1,653.51	6,614.04	8,370.00	8,370.00	1,977.21	659.07	23.62
101-525-725.500	MEAL ALLOWANCE	1,002.40	1,741.79	2,000.00	2,000.00	1,174.61	596.00	58.73
101-525-740.000	OPERATING SUPPLIES	8,677.54	32,824.49	14,000.00	14,000.00	10,696.73	2,581.99	76.41
101-525-818.000	CONTRACTUAL SERVICES	7,256.51	18,079.91	50,000.00	50,000.00	13,746.23	9,072.98	27.49
101-525-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	24,738.00	28,000.00	28,000.00	1,256.00	0.00	4.49
Total Dept 525 - SPECIAL EVENTS		45,167.21	138,875.54	181,220.00	181,220.00	60,652.22	27,433.06	33.47
Department: 529 PARKING								
101-529-706.000	SALARY & WAGES/ FULL TIME	365.03	1,839.19	4,050.00	4,050.00	566.65	190.05	13.99
101-529-706.050	SALARY & WAGES/PART TIME	0.00	0.00	0.00	0.00	7,026.47	3,536.60	100.00
101-529-706.100	SALARY & WAGES/SICK	0.00	0.00	160.00	160.00	0.00	0.00	0.00
101-529-706.300	SALARY & WAGES/RETENTION	0.00	0.00	25.00	25.00	0.00	0.00	0.00
101-529-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	70.00	70.00	0.00	0.00	0.00
101-529-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	160.00	160.00	0.00	0.00	0.00
101-529-707.000	SALARY & WAGES/TEMP-SEASONAL	422.23	1,334.66	1,550.00	1,550.00	453.91	92.99	29.28
101-529-709.000	SALARY & WAGES/OVERTIME	0.00	2,375.12	2,650.00	2,650.00	0.00	0.00	0.00
101-529-721.000	FRINGE BENEFITS	247.49	1,785.02	2,290.00	2,290.00	1,551.87	713.88	67.77
101-529-721.500	POST RETIREMENT BENEFITS	392.49	1,569.96	1,990.00	1,990.00	469.35	156.45	23.59
101-529-725.500	MEAL ALLOWANCE	0.00	8.00	0.00	0.00	0.00	0.00	0.00
101-529-740.000	OPERATING SUPPLIES	0.00	(2,551.48)	5,000.00	5,000.00	0.00	0.00	0.00
101-529-818.000	CONTRACTUAL SERVICES	0.00	18,179.35	38,000.00	38,000.00	600.00	600.00	1.58
101-529-900.000	PRINTING & PUBLISHING	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
101-529-920.000	PUBLIC UTILITIES	0.00	3,879.98	4,500.00	4,500.00	0.00	0.00	0.00
101-529-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	6,525.00	7,500.00	7,500.00	0.00	0.00	0.00
Total Dept 529 - PARKING		1,427.24	34,944.80	72,945.00	72,945.00	10,668.25	5,289.97	14.63
Department: 530 MSD SERVICES - DDA								
101-530-706.000	SALARY & WAGES/ FULL TIME	2,047.49	10,317.40	22,095.00	22,095.00	3,125.07	1,037.37	14.14
101-530-706.100	SALARY & WAGES/SICK	0.00	0.00	850.00	850.00	0.00	0.00	0.00
101-530-706.300	SALARY & WAGES/RETENTION	0.00	0.00	125.00	125.00	0.00	0.00	0.00
101-530-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	360.00	360.00	0.00	0.00	0.00
101-530-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	850.00	850.00	0.00	0.00	0.00
101-530-707.000	SALARY & WAGES/TEMP-SEASONAL	2,304.19	7,283.52	13,980.00	13,980.00	2,477.66	507.53	17.72
101-530-709.000	SALARY & WAGES/OVERTIME	6,377.90	12,633.01	13,280.00	13,280.00	7,147.13	921.85	53.82
101-530-721.000	FRINGE BENEFITS	3,403.09	10,327.66	12,500.00	12,500.00	4,428.04	1,008.81	35.42
101-530-721.500	POST RETIREMENT BENEFITS	2,142.00	8,568.00	10,840.00	10,840.00	2,561.40	853.80	23.63
101-530-725.500	MEAL ALLOWANCE	175.44	354.80	400.00	400.00	140.64	16.00	35.16
101-530-740.000	OPERATING SUPPLIES	17,060.05	87,817.93	65,000.00	65,000.00	3,096.43	1,460.54	4.76

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 530 MSD SERVICES - DDA								
101-530-818.000	CONTRACTUAL SERVICES	4,316.98	53,090.14	62,500.00	62,500.00	21,599.93	7,027.66	34.56
101-530-920.000	PUBLIC UTILITIES	1,051.88	2,262.89	7,000.00	7,000.00	2,378.89	828.69	33.98
101-530-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	29,580.00	34,000.00	34,000.00	0.00	0.00	0.00
Total Dept 530 - MSD SERVICES - DDA		38,879.02	222,235.35	243,780.00	243,780.00	46,955.19	13,662.25	19.26
Department: 567 CEMETERY								
101-567-706.000	SALARY & WAGES/ FULL TIME	3,308.57	14,974.15	17,525.00	17,525.00	4,399.58	1,415.70	25.10
101-567-706.100	SALARY & WAGES/SICK	0.00	37.31	775.00	775.00	0.00	0.00	0.00
101-567-706.300	SALARY & WAGES/RETENTION	6.49	43.93	75.00	75.00	0.00	0.00	0.00
101-567-706.350	SALARY & WAGES/PAGER PAY	28.08	277.84	295.00	295.00	0.00	0.00	0.00
101-567-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	675.00	675.00	0.00	0.00	0.00
101-567-707.000	SALARY & WAGES/TEMP-SEASONAL	2,268.04	7,051.97	5,340.00	5,340.00	2,429.83	486.74	45.50
101-567-709.000	SALARY & WAGES/OVERTIME	514.75	3,456.59	2,560.00	2,560.00	581.23	81.24	22.70
101-567-721.000	FRINGE BENEFITS	1,915.70	9,080.07	12,020.00	12,020.00	2,614.97	799.30	21.76
101-567-721.500	POST RETIREMENT BENEFITS	2,054.49	8,217.96	8,220.00	8,220.00	2,456.55	818.85	29.89
101-567-725.500	MEAL ALLOWANCE	0.00	209.00	225.00	225.00	0.00	0.00	0.00
101-567-728.000	POSTAGE	0.00	0.00	100.00	100.00	0.00	0.00	0.00
101-567-740.000	OPERATING SUPPLIES	1,955.03	12,569.13	20,000.00	20,000.00	3,380.67	2,712.00	16.90
101-567-818.000	CONTRACTUAL SERVICES	17,677.72	40,924.91	70,000.00	70,000.00	18,075.84	5,697.60	25.82
101-567-920.000	PUBLIC UTILITIES	238.58	5,028.89	7,500.00	7,500.00	755.27	570.86	10.07
101-567-930.000	REPAIRS & MAINTENANCE	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
101-567-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	20,880.00	24,000.00	24,000.00	0.00	0.00	0.00
101-567-956.100	CRYPT/NICHE RETURNS	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00
101-567-956.200	LOT SALE/RETURNS	1,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	100.00
Total Dept 567 - CEMETERY		30,967.45	125,751.75	179,310.00	179,310.00	37,693.94	15,582.29	21.02
Department: 770 PARKS & PUBLIC PROPERTY								
101-770-706.000	SALARY & WAGES/ FULL TIME	7,081.18	26,006.26	18,065.00	18,065.00	7,167.44	2,206.49	39.68
101-770-706.100	SALARY & WAGES/SICK	0.00	74.76	795.00	795.00	0.00	0.00	0.00
101-770-706.300	SALARY & WAGES/RETENTION	13.02	88.01	80.00	80.00	0.00	0.00	0.00
101-770-706.350	SALARY & WAGES/PAGER PAY	56.25	456.26	305.00	305.00	0.00	0.00	0.00
101-770-706.550	SALARY & WAGES/WATER LICENSE BONUS	0.00	0.00	220.00	220.00	0.00	0.00	0.00
101-770-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	695.00	695.00	0.00	0.00	0.00
101-770-707.000	SALARY & WAGES/TEMP-SEASONAL	2,335.42	7,265.14	9,625.00	9,625.00	2,502.32	501.57	26.00
101-770-709.000	SALARY & WAGES/OVERTIME	0.00	1,304.49	745.00	745.00	15.70	15.70	2.11
101-770-721.000	FRINGE BENEFITS	3,108.97	12,538.42	12,385.00	12,385.00	3,527.78	1,118.78	28.48
101-770-721.500	POST RETIREMENT BENEFITS	2,117.01	8,468.04	8,470.00	8,470.00	2,531.46	843.82	29.89
101-770-725.500	MEAL ALLOWANCE	0.00	24.00	100.00	100.00	0.00	0.00	0.00
101-770-740.000	OPERATING SUPPLIES	9,142.87	22,674.12	30,000.00	30,000.00	3,267.44	1,921.78	10.89
101-770-818.000	CONTRACTUAL SERVICES	14,034.49	64,354.66	43,500.00	43,500.00	12,817.02	4,168.95	29.46
101-770-920.000	PUBLIC UTILITIES	31,702.38	82,416.70	65,000.00	65,000.00	38,237.20	15,418.47	58.83
101-770-930.000	REPAIRS & MAINTENANCE	0.00	0.00	15,000.00	15,000.00	3,554.19	3,554.19	23.69
101-770-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	15,660.00	18,000.00	18,000.00	0.00	0.00	0.00
Total Dept 770 - PARKS & PUBLIC PROPERTY		69,591.59	241,330.86	222,985.00	222,985.00	73,620.55	29,749.75	33.02
Department: 900 CAPITAL OUTLAY								
101-900-971.436	CAP OUTLAY/CITY HALL IMPRVMENTS	95,895.79	120,224.03	215,000.00	215,000.00	3,000.00	0.00	1.40
101-900-971.437	CAP OUTLAY/ LAND IMPROVEMENTS - PARK	0.00	10,180.10	452,500.00	452,500.00	0.00	0.00	0.00
101-900-971.438	CAP OUTLAY/ MSD BUILDING IMPROVEMENT	0.00	20,052.50	10,000.00	10,000.00	0.00	0.00	0.00
101-900-971.751	CAP OUTLAY/CULT CTR IMPRVMENTS	0.00	0.00	0.00	0.00	3,874.16	0.00	100.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH
Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 101 GENERAL FUND								
Account Category: Expenditures								
Department: 900 CAPITAL OUTLAY								
101-900-976.276	CAP OUTLAY/CEMETERY BLDG IMP	1,803.60	1,803.60	1,100,000.00	1,100,000.00	0.00	0.00	0.00
101-900-976.436	CAP OUTLAY/CITY HALL BLDG IMP	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
101-900-976.437	CAP OUTLAY/SIDEWALK REPL	14.21	91,299.71	80,000.00	80,000.00	6,117.04	1,687.50	7.65
101-900-976.442	CAP OUTLAY/SPECIAL EVENTS BUILDINGS	0.00	0.00	250,000.00	250,000.00	0.00	0.00	0.00
101-900-976.751	CAP OUTLAY/CULT CTR BLDG IMPRVMENTS	23,409.67	520,450.59	0.00	0.00	10,801.68	0.00	100.00
101-900-977.101	CAP OUTLAY/ CITY COMMISSION	0.00	62,628.95	3,500.00	3,500.00	0.00	0.00	0.00
101-900-977.258	CAP OUTLAY/MGMT INFORM SVCS	2,048.95	2,048.95	1,000.00	1,000.00	0.00	0.00	0.00
101-900-977.301	CAP OUTLAY/POLICE EQUIP	2,195.00	55,850.32	17,000.00	17,000.00	2,392.00	0.00	14.07
101-900-977.438	CAP OUTLAY/MSD YARD EQUIP	0.00	0.00	55,000.00	55,000.00	0.00	0.00	0.00
101-900-977.442	CAP OUTLAY/SPEC EVENTS EQUIP	0.00	245,114.97	0.00	0.00	254,330.19	0.00	100.00
101-900-980.172	CAP OUTLAY/MGR OFFICE EQUIP	0.00	810.89	1,500.00	1,500.00	0.00	0.00	0.00
101-900-980.212	CAP OUTLAY/FIN OFFICE EQUIP	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
101-900-980.215	CAP OUTLAY/CLERK OFF EQUIP	0.00	0.00	3,600.00	3,600.00	0.00	0.00	0.00
101-900-980.262	CAP OUTLAY /CLERK ELECTIONS EQUIPMEN	0.00	0.00	1,700.00	1,700.00	0.00	0.00	0.00
Total Dept 900 - CAPITAL OUTLAY		125,367.22	1,132,964.61	2,193,300.00	2,193,300.00	280,515.07	1,687.50	12.79
Department: 905 DEBT ADMINISTRATION								
101-905-990.912	CONTRIB TO NVILLE/ACT 99 - 2015 FIRE	30,870.89	61,673.54	0.00	0.00	0.00	0.00	0.00
Total Dept 905 - DEBT ADMINISTRATION		30,870.89	61,673.54	0.00	0.00	0.00	0.00	0.00
Department: 965 CONTRIBUTIONS								
101-965-965.208	CONTRIBUTION TO RECREATION	78,398.76	495,245.04	500,000.00	500,000.00	124,999.98	41,666.66	25.00
101-965-965.249	CONTRIBUTION TO BUILDING FUND	0.00	75,500.00	150,000.00	150,000.00	0.00	0.00	0.00
101-965-965.252	CONTRIBUTION TO NBHD SVCS FD	18,252.51	73,010.04	73,010.00	73,010.00	18,252.51	6,084.17	25.00
Total Dept 965 - CONTRIBUTIONS		96,651.27	643,755.08	723,010.00	723,010.00	143,252.49	47,750.83	19.81
Expenditures		2,567,920.48	11,607,604.51	14,030,262.00	14,030,262.00	2,977,717.26	865,758.82	21.22
Fund 101 - GENERAL FUND:								
TOTAL REVENUES		7,936,103.70	12,132,393.79	14,030,262.00	14,030,262.00	8,103,234.98	336,530.57	57.76
TOTAL EXPENDITURES		2,567,920.48	11,607,604.51	14,030,262.00	14,030,262.00	2,977,717.26	865,758.82	21.22
NET OF REVENUES & EXPENDITURES:		5,368,183.22	524,789.28	0.00	0.00	5,125,517.72	(529,228.25)	
BEG. FUND BALANCE		4,302,061.75	4,302,061.75	4,826,851.03	4,826,851.03	4,826,851.03		
END FUND BALANCE		9,670,244.97	4,826,851.03	4,826,851.03	4,826,851.03	9,952,368.75		

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Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 202 MAJOR STREET FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
202-000-546.000	GAS & WEIGHT TAX	75,187.73	799,713.38	842,851.00	842,851.00	144,053.65	144,053.65	17.09
202-000-546.100	LOCAL ROADS PROGRAM	1,059.86	12,718.35	12,734.00	12,734.00	2,119.36	2,119.36	16.64
202-000-665.000	INTEREST ON INVESTMENTS	(1,333.01)	29,695.47	5,000.00	5,000.00	(620.43)	1,960.29	(12.41)
202-000-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	73,427.00	73,427.00	0.00	0.00	0.00
Total Dept 000 - GENERAL REVENUES		74,914.58	842,127.20	934,012.00	934,012.00	145,552.58	148,133.30	15.58
Revenues		74,914.58	842,127.20	934,012.00	934,012.00	145,552.58	148,133.30	15.58
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
202-261-706.000	SALARY & WAGES/ FULL TIME	3,046.77	9,408.85	10,576.00	10,576.00	1,987.90	577.90	18.80
202-261-706.050	SALARY & WAGES/PART TIME	981.83	3,728.20	1,235.00	1,235.00	1,057.07	315.20	85.59
202-261-706.100	SALARY & WAGES/SICK	120.42	340.80	405.00	405.00	63.64	0.00	15.71
202-261-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	122.83	100.00	100.00	0.00	0.00	0.00
202-261-706.300	SALARY & WAGES/RETENTION	0.00	235.03	115.00	115.00	0.00	0.00	0.00
202-261-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	110.00	110.00	0.00	0.00	0.00
202-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	405.00	405.00	0.00	0.00	0.00
202-261-709.000	SALARY & WAGES/OVERTIME	362.77	1,337.31	1,560.00	1,560.00	415.77	187.13	26.65
202-261-721.000	FRINGE BENEFITS	1,384.76	4,737.06	5,605.00	5,605.00	1,107.83	350.18	19.77
202-261-721.500	POST RETIREMENT BENEFITS	736.26	2,945.04	3,545.00	3,545.00	915.27	305.09	25.82
202-261-818.000	CONTRACTUAL SERVICES	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
202-261-850.000	COMMUNICATIONS	606.41	2,522.51	3,000.00	3,000.00	769.96	216.74	25.67
202-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00
Total Dept 261 - ADMINISTRATION		7,239.22	29,377.63	33,156.00	33,156.00	6,317.44	1,952.24	19.05
Department: 463 ROUTINE MAINTENANCE								
202-463-706.000	SALARY & WAGES/ FULL TIME	16,169.77	56,623.57	32,785.00	32,785.00	15,184.94	4,569.88	46.32
202-463-706.100	SALARY & WAGES/SICK	0.00	186.94	1,275.00	1,275.00	0.00	0.00	0.00
202-463-706.300	SALARY & WAGES/RETENTION	32.56	220.12	175.00	175.00	0.00	0.00	0.00
202-463-706.350	SALARY & WAGES/PAGER PAY	140.66	940.90	485.00	485.00	0.00	0.00	0.00
202-463-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	1,195.00	1,195.00	0.00	0.00	0.00
202-463-707.000	SALARY & WAGES/TEMP-SEASONAL	3,159.70	9,929.04	10,905.00	10,905.00	3,393.02	689.57	31.11
202-463-709.000	SALARY & WAGES/OVERTIME	93.39	477.08	600.00	600.00	0.00	0.00	0.00
202-463-721.000	FRINGE BENEFITS	6,636.93	25,858.85	18,500.00	18,500.00	6,951.18	2,173.54	37.57
202-463-721.500	POST RETIREMENT BENEFITS	3,071.76	12,287.04	15,635.00	15,635.00	3,696.39	1,232.13	23.64
202-463-740.000	OPERATING SUPPLIES	0.00	829.14	15,000.00	15,000.00	0.00	0.00	0.00
202-463-818.000	CONTRACTUAL SERVICES	6,297.58	31,090.25	52,500.00	52,500.00	11,575.29	9,398.15	22.05
202-463-818.440	CONT SVCS/CRACK SEALING	0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00
202-463-850.000	COMMUNICATIONS	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
202-463-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
202-463-960.000	INSURANCE & BONDS	468.75	1,875.00	1,875.00	1,875.00	433.20	144.40	23.10
Total Dept 463 - ROUTINE MAINTENANCE		36,071.10	150,317.93	176,930.00	176,930.00	41,234.02	18,207.67	23.31
Department: 470 STORMWATER SYSTEM MAINTENANCE								
202-470-825.500	STORMWATER PERMIT FEES	0.00	2,000.00	3,000.00	3,000.00	0.00	0.00	0.00
Total Dept 470 - STORMWATER SYSTEM MAINTENANCE		0.00	2,000.00	3,000.00	3,000.00	0.00	0.00	0.00
Department: 474 TRAFFIC SIGNAL MAINTENANCE								
202-474-706.000	SALARY & WAGES/ FULL TIME	330.05	1,662.88	3,660.00	3,660.00	512.52	171.92	14.00
202-474-706.100	SALARY & WAGES/SICK	0.00	0.00	145.00	145.00	0.00	0.00	0.00
202-474-706.300	SALARY & WAGES/RETENTION	0.00	0.00	25.00	25.00	0.00	0.00	0.00

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 202 MAJOR STREET FUND								
Account Category: Expenditures								
Department: 474 TRAFFIC SIGNAL MAINTENANCE								
202-474-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	60.00	60.00	0.00	0.00	0.00
202-474-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	145.00	145.00	0.00	0.00	0.00
202-474-707.000	SALARY & WAGES/TEMP-SEASONAL	381.80	1,206.81	135.00	135.00	410.46	84.08	304.04
202-474-709.000	SALARY & WAGES/OVERTIME	93.39	420.26	235.00	235.00	0.00	0.00	0.00
202-474-721.000	FRINGE BENEFITS	243.75	1,216.71	2,070.00	2,070.00	328.97	109.19	15.89
202-474-721.500	POST RETIREMENT BENEFITS	354.75	1,419.00	1,800.00	1,800.00	424.41	141.47	23.58
202-474-740.000	OPERATING SUPPLIES	144.78	(2,324.11)	10,000.00	10,000.00	0.00	0.00	0.00
202-474-818.000	CONTRACTUAL SERVICES	3,176.63	66,522.32	65,000.00	65,000.00	330.45	330.45	0.51
202-474-920.000	PUBLIC UTILITIES	2,861.73	10,073.08	13,000.00	13,000.00	2,734.68	894.82	21.04
202-474-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
Total Dept 474 - TRAFFIC SIGNAL MAINTENANCE		7,586.88	85,196.95	101,275.00	101,275.00	4,741.49	1,731.93	4.68
Department: 479 SNOW & ICE REMOVAL								
202-479-706.000	SALARY & WAGES/ FULL TIME	3,387.14	12,237.48	9,260.00	9,260.00	3,348.28	1,024.42	36.16
202-479-706.100	SALARY & WAGES/SICK	0.00	37.31	375.00	375.00	0.00	0.00	0.00
202-479-706.300	SALARY & WAGES/RETENTION	6.49	43.93	50.00	50.00	0.00	0.00	0.00
202-479-706.350	SALARY & WAGES/PAGER PAY	28.08	177.84	150.00	150.00	0.00	0.00	0.00
202-479-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	360.00	360.00	0.00	0.00	0.00
202-479-707.000	SALARY & WAGES/TEMP-SEASONAL	965.67	3,052.62	460.00	460.00	1,038.35	212.72	225.73
202-479-709.000	SALARY & WAGES/OVERTIME	0.00	3,013.54	4,585.00	4,585.00	0.00	0.00	0.00
202-479-721.000	FRINGE BENEFITS	1,447.98	6,699.98	5,240.00	5,240.00	1,604.33	506.90	30.62
202-479-721.500	POST RETIREMENT BENEFITS	897.75	3,591.00	4,545.00	4,545.00	1,073.49	357.83	23.62
202-479-725.500	MEAL ALLOWANCE	0.00	79.00	200.00	200.00	0.00	0.00	0.00
202-479-740.000	OPERATING SUPPLIES	0.00	27,057.15	38,000.00	38,000.00	0.00	0.00	0.00
202-479-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
Total Dept 479 - SNOW & ICE REMOVAL		6,733.11	65,989.85	73,225.00	73,225.00	7,064.45	2,101.87	9.65
Department: 485 ROAD CONSTRUCTION								
202-485-818.450	CONT SVCS/STREET CONSTRUCTION	0.00	0.00	125,000.00	125,000.00	0.00	0.00	0.00
Total Dept 485 - ROAD CONSTRUCTION		0.00	0.00	125,000.00	125,000.00	0.00	0.00	0.00
Department: 965 CONTRIBUTIONS								
202-965-965.203	CONTRIBUTION TO LOCAL STREET	105,377.76	421,511.04	421,426.00	421,426.00	105,356.49	35,118.83	25.00
Total Dept 965 - CONTRIBUTIONS		105,377.76	421,511.04	421,426.00	421,426.00	105,356.49	35,118.83	25.00
Expenditures		163,008.07	754,393.40	934,012.00	934,012.00	164,713.89	59,112.54	17.64
Fund 202 - MAJOR STREET FUND:								
TOTAL REVENUES		74,914.58	842,127.20	934,012.00	934,012.00	145,552.58	148,133.30	15.58
TOTAL EXPENDITURES		163,008.07	754,393.40	934,012.00	934,012.00	164,713.89	59,112.54	17.64
NET OF REVENUES & EXPENDITURES:		(88,093.49)	87,733.80	0.00	0.00	(19,161.31)	89,020.76	
BEG. FUND BALANCE		1,286,399.20	1,286,399.20	1,374,133.00	1,374,133.00	1,374,133.00		
END FUND BALANCE		1,198,305.71	1,374,133.00	1,374,133.00	1,374,133.00	1,354,971.69		

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 203 LOCAL STREET FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
203-000-546.000	GAS & WEIGHT TAX	30,118.49	320,345.72	280,950.00	280,950.00	57,719.80	57,719.80	20.54
203-000-546.100	LOCAL ROADS PROGRAM	424.56	5,094.72	5,096.00	5,096.00	849.20	849.20	16.66
203-000-665.000	INTEREST ON INVESTMENTS	833.70	3,501.41	50.00	50.00	845.78	539.27	1,691.56
203-000-674.202	CONTRIBUTION FROM MAJOR STREET	105,377.76	421,511.04	421,426.00	421,426.00	105,356.49	35,118.83	25.00
203-000-680.100	MISC/TREES	3,220.00	2,610.00	11,900.00	11,900.00	515.00	0.00	4.33
Total Dept 000 - GENERAL REVENUES		139,974.51	753,062.89	719,422.00	719,422.00	165,286.27	94,227.10	22.97
Revenues		139,974.51	753,062.89	719,422.00	719,422.00	165,286.27	94,227.10	22.97
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
203-261-706.000	SALARY & WAGES/ FULL TIME	3,839.57	8,016.24	10,895.00	10,895.00	3,154.76	918.14	28.96
203-261-706.050	SALARY & WAGES/PART TIME	1,963.53	2,456.03	1,305.00	1,305.00	2,113.95	630.35	161.99
203-261-706.100	SALARY & WAGES/SICK	223.64	554.18	425.00	425.00	95.46	0.00	22.46
203-261-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	245.66	40.00	40.00	0.00	0.00	0.00
203-261-706.300	SALARY & WAGES/RETENTION	0.00	455.01	120.00	120.00	0.00	0.00	0.00
203-261-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	115.00	115.00	0.00	0.00	0.00
203-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	420.00	420.00	0.00	0.00	0.00
203-261-709.000	SALARY & WAGES/OVERTIME	549.20	573.45	1,480.00	1,480.00	623.61	280.62	42.14
203-261-721.000	FRINGE BENEFITS	1,878.04	4,754.73	5,755.00	5,755.00	1,792.60	564.14	31.15
203-261-721.500	POST RETIREMENT BENEFITS	753.00	3,012.00	3,625.00	3,625.00	939.06	313.02	25.91
203-261-850.000	COMMUNICATIONS	606.41	2,522.51	4,000.00	4,000.00	769.96	216.74	19.25
203-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00
203-261-962.000	RESERVE FOR CONTINGENCIES	0.00	0.00	117,482.00	117,482.00	0.00	0.00	0.00
Total Dept 261 - ADMINISTRATION		9,813.39	26,589.81	149,662.00	149,662.00	9,489.40	2,923.01	6.34
Department: 463 ROUTINE MAINTENANCE								
203-463-706.000	SALARY & WAGES/ FULL TIME	18,583.47	69,585.06	42,175.00	42,175.00	17,121.60	5,180.84	40.60
203-463-706.050	SALARY & WAGES/PART TIME	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
203-463-706.100	SALARY & WAGES/SICK	0.00	186.92	1,635.00	1,635.00	0.00	0.00	0.00
203-463-706.300	SALARY & WAGES/RETENTION	32.58	220.14	230.00	230.00	0.00	0.00	0.00
203-463-706.350	SALARY & WAGES/PAGER PAY	140.67	1,015.86	650.00	650.00	0.00	0.00	0.00
203-463-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	1,555.00	1,555.00	0.00	0.00	0.00
203-463-707.000	SALARY & WAGES/TEMP-SEASONAL	4,182.42	13,074.14	2,080.00	2,080.00	4,486.11	905.16	215.68
203-463-709.000	SALARY & WAGES/OVERTIME	326.86	1,826.86	1,160.00	1,160.00	0.00	0.00	0.00
203-463-721.000	FRINGE BENEFITS	7,654.86	32,245.89	23,820.00	23,820.00	8,094.91	2,535.05	33.98
203-463-721.500	POST RETIREMENT BENEFITS	3,981.99	15,927.96	20,240.00	20,240.00	4,784.88	1,594.96	23.64
203-463-740.000	OPERATING SUPPLIES	1,386.04	9,960.19	12,000.00	12,000.00	16.70	0.00	0.14
203-463-742.000	RESIDENT/TREES	0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00
203-463-818.000	CONTRACTUAL SERVICES	4,164.42	22,312.12	18,500.00	18,500.00	1,915.10	370.76	10.35
203-463-818.440	CONT SVCS/CRACK SEALING	0.00	0.00	45,000.00	45,000.00	0.00	0.00	0.00
203-463-850.000	COMMUNICATIONS	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00
203-463-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00
203-463-960.000	INSURANCE & BONDS	750.00	3,000.00	3,000.00	3,000.00	698.37	232.79	23.28
Total Dept 463 - ROUTINE MAINTENANCE		41,203.31	181,855.14	197,545.00	197,545.00	37,117.67	10,819.56	18.79
Department: 470 STORMWATER SYSTEM MAINTENANCE								
203-470-825.500	STORMWATER PERMIT FEES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 470 - STORMWATER SYSTEM MAINTENANCE		0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Department: 474 TRAFFIC SIGNAL MAINTENANCE								

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Fund: 203 LOCAL STREET FUND								
Account Category: Expenditures								
Department: 474 TRAFFIC SIGNAL MAINTENANCE								
203-474-706.000	SALARY & WAGES/ FULL TIME	283.47	1,428.22	3,145.00	3,145.00	440.14	147.62	13.99
203-474-706.100	SALARY & WAGES/SICK	0.00	0.00	125.00	125.00	0.00	0.00	0.00
203-474-706.300	SALARY & WAGES/RETENTION	0.00	0.00	20.00	20.00	0.00	0.00	0.00
203-474-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	50.00	50.00	0.00	0.00	0.00
203-474-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	125.00	125.00	0.00	0.00	0.00
203-474-707.000	SALARY & WAGES/TEMP-SEASONAL	327.84	1,036.37	325.00	325.00	352.59	72.25	108.49
203-474-709.000	SALARY & WAGES/OVERTIME	0.00	0.00	100.00	100.00	196.20	0.00	196.20
203-474-721.000	FRINGE BENEFITS	192.14	963.40	1,780.00	1,780.00	325.99	93.78	18.31
203-474-721.500	POST RETIREMENT BENEFITS	304.77	1,219.08	1,545.00	1,545.00	364.47	121.49	23.59
203-474-740.000	OPERATING SUPPLIES	434.35	(502.21)	20,000.00	20,000.00	318.61	318.61	1.59
203-474-818.000	CONTRACTUAL SERVICES	0.00	10,386.50	30,000.00	30,000.00	270.00	270.00	0.90
203-474-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
Total Dept 474 - TRAFFIC SIGNAL MAINTENANCE		1,542.57	19,531.36	62,215.00	62,215.00	2,268.00	1,023.75	3.65
Department: 479 SNOW & ICE REMOVAL								
203-479-706.000	SALARY & WAGES/ FULL TIME	2,967.83	10,124.24	4,610.00	4,610.00	2,697.10	805.96	58.51
203-479-706.100	SALARY & WAGES/SICK	0.00	37.32	175.00	175.00	0.00	0.00	0.00
203-479-706.300	SALARY & WAGES/RETENTION	6.49	43.93	50.00	50.00	0.00	0.00	0.00
203-479-706.350	SALARY & WAGES/PAGER PAY	28.07	177.84	75.00	75.00	0.00	0.00	0.00
203-479-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	175.00	175.00	0.00	0.00	0.00
203-479-707.000	SALARY & WAGES/TEMP-SEASONAL	480.57	1,519.11	1,670.00	1,670.00	516.72	105.83	30.94
203-479-709.000	SALARY & WAGES/OVERTIME	0.00	3,072.57	2,485.00	2,485.00	0.00	0.00	0.00
203-479-721.000	FRINGE BENEFITS	1,163.47	5,313.52	2,610.00	2,610.00	1,186.27	368.07	45.45
203-479-721.500	POST RETIREMENT BENEFITS	446.76	1,787.04	0.00	0.00	534.24	178.08	100.00
203-479-725.500	MEAL ALLOWANCE	0.00	110.00	150.00	150.00	0.00	0.00	0.00
203-479-740.000	OPERATING SUPPLIES	0.00	8,966.46	12,000.00	12,000.00	0.00	0.00	0.00
203-479-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00	0.00
Total Dept 479 - SNOW & ICE REMOVAL		5,093.19	41,152.03	34,000.00	34,000.00	4,934.33	1,457.94	14.51
Department: 485 ROAD CONSTRUCTION								
203-485-818.450	CONT SVCS/STREET CONSTRUCTION	0.00	0.00	275,000.00	275,000.00	0.00	0.00	0.00
Total Dept 485 - ROAD CONSTRUCTION		0.00	0.00	275,000.00	275,000.00	0.00	0.00	0.00
Expenditures		57,652.46	269,128.34	719,422.00	719,422.00	53,809.40	16,224.26	7.48
Fund 203 - LOCAL STREET FUND:								
TOTAL REVENUES		139,974.51	753,062.89	719,422.00	719,422.00	165,286.27	94,227.10	22.97
TOTAL EXPENDITURES		57,652.46	269,128.34	719,422.00	719,422.00	53,809.40	16,224.26	7.48
NET OF REVENUES & EXPENDITURES:		82,322.05	483,934.55	0.00	0.00	111,476.87	78,002.84	
BEG. FUND BALANCE		1,534,056.10	1,534,056.10	2,017,990.65	2,017,990.65	2,017,990.65		
END FUND BALANCE		1,616,378.15	2,017,990.65	2,017,990.65	2,017,990.65	2,129,467.52		

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 208 RECREATION FUND								
Account Category: Revenues								
Department: 021 CULTURAL CENTER REVENUES								
208-021-651.200	ICE ARENA/RENTAL SKATES	0.00	1,802.00	1,625.00	1,625.00	24.00	24.00	1.48
208-021-651.300	ICE ARENA/OPEN SKATING	0.00	10,054.50	9,500.00	9,500.00	322.00	322.00	3.39
208-021-651.400	ICE ARENA/HOCKEY RENTALS	2,442.50	352,421.50	470,000.00	470,000.00	52,975.00	2,875.00	11.27
208-021-651.550	ICE ARENA/DROP-IN ICE	0.00	0.00	500.00	500.00	0.00	0.00	0.00
208-021-651.600	ICE ARENA/OTHER REVENUES	798.34	1,071.53	1,000.00	1,000.00	0.00	0.00	0.00
208-021-651.700	GB/RENTAL-MULTI-PURPOSE ROOM	10,093.00	24,121.50	26,000.00	26,000.00	7,106.00	3,298.00	27.33
208-021-651.730	GB/RECREATION SERVICES	0.00	919.00	1,000.00	1,000.00	0.00	0.00	0.00
208-021-651.740	GB/RENTAL-CARD & MEETING ROOM	675.00	5,088.25	2,800.00	2,800.00	270.00	270.00	9.64
208-021-651.750	GB/RENTAL-ARTS & CRAFTS ROOM	682.00	1,347.00	1,500.00	1,500.00	0.00	0.00	0.00
208-021-653.300	ADVERTISING INCOME	0.00	273.46	200.00	200.00	291.11	291.11	145.56
Total Dept 021 - CULTURAL CENTER REVENUES		14,690.84	397,098.74	514,125.00	514,125.00	60,988.11	7,080.11	11.86
Department: 022 ADMINISTRATIVE CHARGES								
208-022-665.000	INTEREST ON INVESTMENTS	12,030.44	46,940.23	8,000.00	8,000.00	5,762.19	1,863.04	72.03
208-022-674.101	CONTRIBUTION FROM GENERAL FUND	78,398.76	495,245.04	500,000.00	500,000.00	124,999.98	41,666.66	25.00
208-022-683.000	INSURANCE PROCEEDS	0.00	54,911.80	0.00	0.00	0.00	0.00	0.00
208-022-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	1,390.00	1,390.00	0.00	0.00	0.00
Total Dept 022 - ADMINISTRATIVE CHARGES		90,429.20	597,097.07	509,390.00	509,390.00	130,762.17	43,529.70	25.67
Department: 023 PROGRAM FEES & CHARGES								
208-023-651.410	GB/SENIOR PROGRAMS-CLASSES	3,269.00	14,641.50	12,500.00	12,500.00	3,503.00	1,007.00	28.02
208-023-651.420	GB/SENIORPROGRAMS-OTHER	0.00	(75.00)	0.00	0.00	48.00	0.00	100.00
208-023-653.100	CLASS & SPECIAL EVENTS	10,032.50	58,472.83	35,000.00	35,000.00	18,784.00	4,796.00	53.67
208-023-654.000	SOCCER REVENUES-REGISTRATIONS	15,645.00	253,571.00	223,125.00	223,125.00	15,680.00	14,351.00	7.03
208-023-654.100	ADULT ATHLETICS	0.00	0.00	0.00	0.00	(182.00)	0.00	100.00
208-023-654.150	OVER 60/70 HOCKEY	1,672.50	59,532.50	44,000.00	44,000.00	550.00	(3,425.00)	1.25
208-023-654.200	YOUTH ATHLETICS	2,936.00	17,906.00	13,000.00	13,000.00	2,630.00	2,510.00	20.23
208-023-654.300	MIRACLE LEAGUE	12,300.00	12,375.00	500.00	500.00	0.00	0.00	0.00
208-023-655.000	LIQUOR REVENUES	581.00	12,440.53	16,200.00	16,200.00	1,382.84	816.00	8.54
Total Dept 023 - PROGRAM FEES & CHARGES		46,436.00	428,864.36	344,325.00	344,325.00	42,395.84	20,055.00	12.31
Revenues		151,556.04	1,423,060.17	1,367,840.00	1,367,840.00	234,146.12	70,664.81	17.12
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
208-261-706.000	SALARY & WAGES/ FULL TIME	86,795.08	332,150.02	359,885.00	359,885.00	93,635.89	27,358.16	26.02
208-261-706.050	SALARY & WAGES/PART TIME	7,394.52	27,814.01	41,195.00	41,195.00	7,486.57	2,226.80	18.17
208-261-706.100	SALARY & WAGES/SICK	2,011.20	12,271.02	15,325.00	15,325.00	370.61	334.64	2.42
208-261-706.300	SALARY & WAGES/RETENTION	0.00	3,300.00	3,675.00	3,675.00	0.00	0.00	0.00
208-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	21,455.20	13,625.00	13,625.00	0.00	0.00	0.00
208-261-707.000	SALARY & WAGES/TEMP-SEASONAL	7,361.81	49,657.25	55,135.00	55,135.00	5,800.55	1,599.17	10.52
208-261-709.000	SALARY & WAGES/OVERTIME	621.10	8,042.38	12,180.00	12,180.00	2,454.21	1,122.62	20.15
208-261-721.000	FRINGE BENEFITS	40,367.59	169,725.52	193,950.00	193,950.00	44,252.89	14,184.74	22.82
208-261-721.500	POST RETIREMENT BENEFITS	15,864.99	63,459.96	71,115.00	71,115.00	16,359.39	5,453.13	23.00
208-261-725.000	EMPLOYEE TESTING & LICENSING	0.00	0.00	200.00	200.00	0.00	0.00	0.00
208-261-727.000	OFFICE SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
208-261-728.000	POSTAGE	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
208-261-740.000	OPERATING SUPPLIES	6,672.35	20,538.51	25,000.00	25,000.00	10,153.30	741.14	40.61
208-261-740.500	OPERATING SUPPLIES/ROOM RENTAL	0.00	0.00	500.00	500.00	0.00	0.00	0.00
208-261-740.600	OPERATING SUPPLIES/LINEN	1,265.16	4,649.92	3,500.00	3,500.00	924.01	369.86	26.40

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg used
Fund: 208 RECREATION FUND								
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
208-261-741.000	UNIFORMS	1,085.40	1,085.40	1,500.00	1,500.00	708.64	708.64	47.24
208-261-801.000	CREDIT CARD FEES	2,222.00	17,232.78	11,000.00	11,000.00	0.00	0.00	0.00
208-261-815.000	ADMINISTRATIVE SERVICES	3,872.49	15,489.96	15,950.00	15,950.00	3,987.48	1,329.16	25.00
208-261-818.000	CONTRACTUAL SERVICES	5,854.83	37,136.95	30,000.00	30,000.00	26,081.00	13,271.49	86.94
208-261-850.000	COMMUNICATIONS	2,437.27	7,924.96	10,000.00	10,000.00	1,713.37	545.06	17.13
208-261-860.000	TRANSPORTATION	0.00	423.21	1,000.00	1,000.00	16.24	0.00	1.62
208-261-864.000	CONFERENCES & MEETINGS	0.00	403.82	1,150.00	1,150.00	0.00	0.00	0.00
208-261-900.000	PRINTING & PUBLISHING	79.00	378.94	1,500.00	1,500.00	0.00	0.00	0.00
208-261-920.000	PUBLIC UTILITIES	38,189.05	195,651.04	195,000.00	195,000.00	66,495.91	22,354.89	34.10
208-261-930.000	REPAIRS & MAINTENANCE	19,335.61	44,879.85	28,000.00	28,000.00	28,119.79	9,762.50	100.43
208-261-937.000	REPAIRS & MAINTENANCE/INSURANCE CLAI	10,767.45	16,468.01	0.00	0.00	4,966.70	4,966.70	100.00
208-261-938.000	EQUIPMENT LEASE EXPENSE	544.44	2,124.19	4,600.00	4,600.00	560.37	186.79	12.18
208-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	8,330.00	22,000.00	22,000.00	0.00	0.00	0.00
208-261-956.000	MISCELLANEOUS	0.00	0.00	550.00	550.00	0.00	0.00	0.00
208-261-957.000	TRAINING EXPENSES	0.00	1,476.00	700.00	700.00	0.00	0.00	0.00
208-261-958.000	MEMBERSHIPS & DUES	1,430.00	1,525.00	1,150.00	1,150.00	0.00	0.00	0.00
208-261-960.000	INSURANCE & BONDS	14,250.00	57,000.00	57,000.00	57,000.00	13,268.79	4,422.93	23.28
208-261-965.402	CONTRIBUTION TO REC CAP IMP FUND	999.99	3,999.96	0.00	0.00	999.99	333.33	100.00
208-261-965.661	CONTRIBUTION TO EQ FUND	4,732.50	18,930.00	18,930.00	18,930.00	4,732.50	1,577.50	25.00
Total Dept 261 - ADMINISTRATION		274,153.83	1,143,523.86	1,201,315.00	1,201,315.00	333,088.20	112,849.25	27.73
Department: 753 MSD SERVICES EXPENDITURES								
208-753-740.000	OPERATING SUPPLIES	0.00	159.75	0.00	0.00	0.00	0.00	0.00
Total Dept 753 - MSD SERVICES EXPENDITURES		0.00	159.75	0.00	0.00	0.00	0.00	0.00
Department: 757 RECREATION SERVICES								
208-757-707.000	SALARY & WAGES/TEMP-SEASONAL	512.74	995.82	2,000.00	2,000.00	0.00	0.00	0.00
208-757-709.000	SALARY & WAGES/OVERTIME	0.00	6.38	0.00	0.00	0.00	0.00	0.00
208-757-721.000	FRINGE BENEFITS	39.23	74.59	0.00	0.00	0.00	0.00	0.00
208-757-740.000	OPERATING SUPPLIES	347.91	1,729.04	1,000.00	1,000.00	0.00	0.00	0.00
208-757-930.000	REPAIRS & MAINTENANCE	0.00	0.00	100.00	100.00	0.00	0.00	0.00
Total Dept 757 - RECREATION SERVICES		899.88	2,805.83	3,100.00	3,100.00	0.00	0.00	0.00
Department: 759 YOUTH ATHLETICS								
208-759-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00
208-759-740.000	OPERATING SUPPLIES	193.95	5,576.19	1,500.00	1,500.00	7.20	0.00	0.48
208-759-818.000	CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00	0.00	0.00	0.00
208-759-920.000	PUBLIC UTILITIES	268.42	799.84	350.00	350.00	151.16	37.60	43.19
208-759-930.000	REPAIRS & MAINTENANCE	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 759 - YOUTH ATHLETICS		462.37	6,376.03	4,850.00	4,850.00	158.36	37.60	3.27
Department: 761 MIRACLE LEAGUE								
208-761-818.000	CONTRACTUAL SERVICES	12,300.00	12,375.00	500.00	500.00	0.00	0.00	0.00
Total Dept 761 - MIRACLE LEAGUE		12,300.00	12,375.00	500.00	500.00	0.00	0.00	0.00
Department: 763 PCHA -MINI MITES EXPENDITURES								
208-763-709.000	SALARY & WAGES/OVERTIME	0.00	73.64	0.00	0.00	0.00	0.00	0.00
208-763-721.000	FRINGE BENEFITS	0.00	31.70	0.00	0.00	0.00	0.00	0.00
Total Dept 763 - PCHA -MINI MITES EXPENDITURES		0.00	105.34	0.00	0.00	0.00	0.00	0.00
Department: 764 OVER 60/70 HOCKEY								

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 208 RECREATION FUND								
Account Category: Expenditures								
Department: 764 OVER 60/70 HOCKEY								
208-764-740.000	OPERATING SUPPLIES	2,950.00	18,174.00	0.00	0.00	5,440.00	5,440.00	100.00
Total Dept 764 - OVER 60/70 HOCKEY		2,950.00	18,174.00	0.00	0.00	5,440.00	5,440.00	100.00
Department: 765 MSD SERVICES EXPENDITURES								
208-765-706.000	SALARY & WAGES/ FULL TIME	178.61	899.98	1,980.00	1,980.00	277.30	92.95	14.01
208-765-706.100	SALARY & WAGES/SICK	0.00	0.00	75.00	75.00	0.00	0.00	0.00
208-765-706.300	SALARY & WAGES/RETENTION	0.00	0.00	10.00	10.00	0.00	0.00	0.00
208-765-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	30.00	30.00	0.00	0.00	0.00
208-765-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	55.00	55.00	0.00	0.00	0.00
208-765-707.000	SALARY & WAGES/TEMP-SEASONAL	206.66	653.03	715.00	715.00	222.11	45.49	31.06
208-765-709.000	SALARY & WAGES/OVERTIME	0.00	31.24	50.00	50.00	0.00	0.00	0.00
208-765-721.000	FRINGE BENEFITS	121.16	588.05	0.00	0.00	178.03	59.04	100.00
208-765-721.500	POST RETIREMENT BENEFITS	192.00	768.00	765.00	765.00	229.68	76.56	30.02
208-765-740.000	OPERATING SUPPLIES	0.00	99.99	500.00	500.00	0.00	0.00	0.00
208-765-818.000	CONTRACTUAL SERVICES	0.00	541.48	1,600.00	1,600.00	0.00	0.00	0.00
208-765-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 765 - MSD SERVICES EXPENDITURES		698.43	4,581.77	6,780.00	6,780.00	907.12	274.04	13.38
Department: 766 SOCCER								
208-766-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
208-766-709.000	SALARY & WAGES/OVERTIME	0.00	0.00	50.00	50.00	0.00	0.00	0.00
208-766-721.000	FRINGE BENEFITS	0.00	0.00	85.00	85.00	0.00	0.00	0.00
208-766-740.000	OPERATING SUPPLIES	40,378.01	80,021.11	65,000.00	65,000.00	19,836.48	2,204.84	30.52
208-766-818.000	CONTRACTUAL SERVICES	29,591.14	63,209.06	52,000.00	52,000.00	31,428.02	6,069.32	60.44
208-766-864.000	CONFERENCES & MEETINGS	0.00	0.00	600.00	600.00	0.00	0.00	0.00
208-766-930.000	REPAIRS & MAINTENANCE	1,536.30	1,536.30	2,000.00	2,000.00	0.00	0.00	0.00
Total Dept 766 - SOCCER		71,505.45	144,766.47	120,735.00	120,735.00	51,264.50	8,274.16	42.46
Department: 768 LIQUOR								
208-768-740.000	OPERATING SUPPLIES	0.00	110.62	540.00	540.00	0.00	0.00	0.00
208-768-740.300	OPERATING SUPPLIES/LIQUOR	67.17	5,889.84	7,500.00	7,500.00	359.47	117.97	4.79
208-768-818.000	CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00	0.00	0.00	0.00
Total Dept 768 - LIQUOR		67.17	6,000.46	8,540.00	8,540.00	359.47	117.97	4.21
Department: 771 CLASSES & SPECIAL EVENTS								
208-771-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	200.00	200.00	0.00	0.00	0.00
208-771-710.000	SALARY & WAGES/CONTRACTUAL	0.00	0.00	200.00	200.00	0.00	0.00	0.00
208-771-721.000	FRINGE BENEFITS	0.00	0.00	20.00	20.00	0.00	0.00	0.00
208-771-740.000	OPERATING SUPPLIES	1,435.91	18,188.44	7,000.00	7,000.00	22,529.60	21,559.72	321.85
208-771-818.000	CONTRACTUAL SERVICES	1,998.00	14,046.50	8,500.00	8,500.00	3,321.60	3,321.60	39.08
208-771-882.000	PROGRAM ADVERTISING	0.00	0.00	200.00	200.00	0.00	0.00	0.00
Total Dept 771 - CLASSES & SPECIAL EVENTS		3,433.91	32,234.94	16,120.00	16,120.00	25,851.20	24,881.32	160.37
Department: 772 THERAPEUTIC PROGRAM								
208-772-818.000	CONTRACTUAL SERVICES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Total Dept 772 - THERAPEUTIC PROGRAM		0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
Department: 774 SENIOR PROGRAMS - CLASSES								
208-774-707.000	SALARY & WAGES/TEMP-SEASONAL	931.61	3,609.38	4,000.00	4,000.00	992.45	204.98	24.81
208-774-721.000	FRINGE BENEFITS	91.79	340.31	200.00	200.00	97.77	20.19	48.89
208-774-740.000	OPERATING SUPPLIES	0.00	0.00	500.00	500.00	0.00	0.00	0.00

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 208 RECREATION FUND								
Account Category: Expenditures								
Department: 774 SENIOR PROGRAMS - CLASSES								
208-774-818.000	CONTRACTUAL SERVICES	0.00	0.00	200.00	200.00	0.00	0.00	0.00
Total Dept 774 - SENIOR PROGRAMS - CLASSES		<u>1,023.40</u>	<u>3,949.69</u>	<u>4,900.00</u>	<u>4,900.00</u>	<u>1,090.22</u>	<u>225.17</u>	<u>22.25</u>
Expenditures		<u>367,494.44</u>	<u>1,375,053.14</u>	<u>1,367,840.00</u>	<u>1,367,840.00</u>	<u>418,159.07</u>	<u>152,099.51</u>	<u>30.57</u>
Fund 208 - RECREATION FUND:								
TOTAL REVENUES		151,556.04	1,423,060.17	1,367,840.00	1,367,840.00	234,146.12	70,664.81	17.12
TOTAL EXPENDITURES		367,494.44	1,375,053.14	1,367,840.00	1,367,840.00	418,159.07	152,099.51	30.57
NET OF REVENUES & EXPENDITURES:		<u>(215,938.40)</u>	<u>48,007.03</u>	<u>0.00</u>	<u>0.00</u>	<u>(184,012.95)</u>	<u>(81,434.70)</u>	
BEG. FUND BALANCE		22,950.63	22,950.63	70,957.66	70,957.66	70,957.66		
END FUND BALANCE		<u>(192,987.77)</u>	<u>70,957.66</u>	<u>70,957.66</u>	<u>70,957.66</u>	<u>(113,055.29)</u>		

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 226 WASTE AND RECYCLING FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
226-000-402.000	CURRENT PROPERTY TAX/REAL	1,238,467.00	1,280,297.02	1,256,900.00	1,256,900.00	1,303,685.00	34,574.00	103.72
226-000-408.000	PRIOR YEAR TAX REFUNDS	0.00	0.00	(3,770.00)	(3,770.00)	0.00	0.00	0.00
226-000-445.000	PENALTIES & INTEREST	0.00	2,680.09	10,060.00	10,060.00	0.00	0.00	0.00
226-000-507.000	OTHER GRANTS	0.00	11,000.00	0.00	0.00	0.00	0.00	0.00
226-000-531.000	STATE/FEDERAL GRANTS	0.00	0.00	0.00	0.00	1,150.03	1,150.03	100.00
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	87,456.45	18,800.00	18,800.00	0.00	0.00	0.00
226-000-617.000	TRANSFER STATION	3,021.00	13,211.35	6,500.00	6,500.00	3,703.32	1,498.00	56.97
226-000-618.000	RECYCLE BINS	0.00	0.00	500.00	500.00	0.00	0.00	0.00
226-000-635.000	SOLID WASTE DISPOSAL FEES	101,854.25	412,563.74	422,300.00	422,300.00	113,091.66	37,422.47	26.78
226-000-635.500	SOLID WASTE OPT-IN FEES	0.00	0.00	250.00	250.00	0.00	0.00	0.00
226-000-635.900	SOLID WASTE PENALTIES & INT	2,052.62	8,481.67	9,800.00	9,800.00	2,246.59	771.49	22.92
226-000-636.000	BAG/TAG SALES	486.00	2,885.00	5,000.00	5,000.00	470.00	161.00	9.40
226-000-637.000	SPECIAL REFUSE	1,583.00	5,642.00	5,000.00	5,000.00	1,600.00	654.00	32.00
226-000-665.000	INTEREST ON INVESTMENTS	4,301.67	15,260.12	6,550.00	6,550.00	3,521.20	1,275.43	53.76
226-000-680.000	OTHER INCOME	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00
226-000-680.100	MISC/TREES	0.00	25.00	0.00	0.00	25.00	0.00	100.00
226-000-680.226	TREE ORDINANCE - REPLACEMENT	3,975.00	3,975.00	0.00	0.00	0.00	0.00	0.00
226-000-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	553,438.00	553,438.00	0.00	0.00	0.00
Total Dept 000 - GENERAL REVENUES		1,355,740.54	1,843,477.44	2,293,328.00	2,293,328.00	1,429,492.80	77,506.42	62.33
Revenues		1,355,740.54	1,843,477.44	2,293,328.00	2,293,328.00	1,429,492.80	77,506.42	62.33
Account Category: Expenditures								
Department: 521 RECYCLING								
226-521-706.000	SALARY & WAGES/ FULL TIME	60,379.04	268,581.88	210,485.00	210,485.00	79,222.24	23,857.53	37.64
226-521-706.050	SALARY & WAGES/PART TIME	0.00	0.00	22,280.00	22,280.00	0.00	0.00	0.00
226-521-706.100	SALARY & WAGES/SICK	1,204.37	9,066.82	8,095.00	8,095.00	2,227.38	0.00	27.52
226-521-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	0.00	650.00	650.00	0.00	0.00	0.00
226-521-706.300	SALARY & WAGES/RETENTION	26.05	1,226.06	2,110.00	2,110.00	0.00	0.00	0.00
226-521-706.350	SALARY & WAGES/PAGER PAY	112.50	862.49	2,685.00	2,685.00	0.00	0.00	0.00
226-521-706.550	SALARY & WAGES/WATER LICENSE BONUS	0.00	0.00	350.00	350.00	0.00	0.00	0.00
226-521-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	8,095.00	8,095.00	0.00	0.00	0.00
226-521-707.000	SALARY & WAGES/TEMP-SEASONAL	9,667.67	30,383.70	5,735.00	5,735.00	10,381.88	2,110.27	181.03
226-521-709.000	SALARY & WAGES/OVERTIME	14,680.46	67,948.98	27,785.00	27,785.00	15,730.42	6,548.18	56.61
226-521-721.000	FRINGE BENEFITS	29,565.50	141,062.41	109,620.00	109,620.00	41,333.56	13,228.72	37.71
226-521-721.500	POST RETIREMENT BENEFITS	15,684.24	62,736.96	78,590.00	78,590.00	19,870.17	6,623.39	25.28
226-521-725.500	MEAL ALLOWANCE	92.00	1,433.00	500.00	500.00	16.00	0.00	3.20
226-521-728.000	POSTAGE	2,000.00	3,391.86	4,000.00	4,000.00	2,200.00	2,200.00	55.00
226-521-740.000	OPERATING SUPPLIES	4,719.84	(31,708.08)	40,000.00	40,000.00	991.92	116.87	2.48
226-521-740.800	OPERATING SUPPLIES/BAGS & TAGS	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00
226-521-740.801	OPERATING SUPPLIES/BAGS-OTHER	0.00	(2,344.29)	0.00	0.00	0.00	0.00	0.00
226-521-815.000	ADMINISTRATIVE SERVICES	49,066.74	196,266.96	202,155.00	202,155.00	50,538.75	16,846.25	25.00
226-521-818.000	CONTRACTUAL SERVICES	126,572.82	314,660.55	267,000.00	267,000.00	24,434.00	8,475.00	9.15
226-521-818.801	CONT SRVC/RESIDENTS	127,624.83	548,209.80	558,000.00	558,000.00	135,348.19	44,282.73	24.26
226-521-818.802	CONT SRVC/RECYCLING	32,928.75	127,759.46	149,000.00	149,000.00	35,314.11	11,771.37	23.70
226-521-818.803	CONT SRVC/LEAF COLLECTION	0.00	57,387.20	75,000.00	75,000.00	0.00	0.00	0.00
226-521-818.804	CONT SRVC/TRANSFER STATION	3,661.14	16,875.16	30,000.00	30,000.00	5,267.85	1,919.50	17.56
226-521-818.805	CONT SRVC/HAZARDOUS WASTE	17,858.20	21,132.70	33,000.00	33,000.00	0.00	0.00	0.00
226-521-818.900	CONT SRVC/BANK ANALYSIS FEES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
226-521-850.000	COMMUNICATIONS	606.42	3,281.43	5,000.00	5,000.00	877.99	252.75	17.56

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH
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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 226 WASTE AND RECYCLING FUND								
Account Category: Expenditures								
Department: 521 RECYCLING								
226-521-900.000	PRINTING & PUBLISHING	0.00	3,067.00	4,500.00	4,500.00	1,848.00	1,848.00	41.07
226-521-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	165,000.00	137,000.00	137,000.00	0.00	0.00	0.00
226-521-940.100	EQUIPMENT RENTAL / SUPPLEMENTAL	28,879.50	115,518.00	215,518.00	215,518.00	53,879.49	17,959.83	25.00
226-521-957.000	TRAINING EXPENSES	0.00	895.00	1,000.00	1,000.00	3,000.00	3,000.00	300.00
226-521-960.000	INSURANCE & BONDS	1,543.74	6,174.96	6,175.00	6,175.00	1,437.45	479.15	23.28
226-521-977.000	CAP OUTLAY/EQUIPMENT	0.00	369,417.99	85,000.00	85,000.00	0.00	0.00	0.00
Total Dept 521 - RECYCLING		526,873.81	2,498,288.00	2,293,328.00	2,293,328.00	483,919.40	161,519.54	21.10
Expenditures		526,873.81	2,498,288.00	2,293,328.00	2,293,328.00	483,919.40	161,519.54	21.10
Fund 226 - WASTE AND RECYCLING FUND:								
TOTAL REVENUES		1,355,740.54	1,843,477.44	2,293,328.00	2,293,328.00	1,429,492.80	77,506.42	62.33
TOTAL EXPENDITURES		526,873.81	2,498,288.00	2,293,328.00	2,293,328.00	483,919.40	161,519.54	21.10
NET OF REVENUES & EXPENDITURES:		828,866.73	(654,810.56)	0.00	0.00	945,573.40	(84,013.12)	
BEG. FUND BALANCE		1,175,834.79	1,175,834.79	521,024.23	521,024.23	521,024.23		
END FUND BALANCE		2,004,701.52	521,024.23	521,024.23	521,024.23	1,466,597.63		

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 248 DOWNTOWN DEV AUTH/OPERATING FD								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
248-000-402.000	CURRENT PROPERTY TAX/REAL	1,054,542.00	1,301,771.47	1,161,800.00	1,161,800.00	1,144,697.00	0.00	98.53
248-000-405.000	TAXES RECOVERED BY COUNTY	0.00	0.00	(3,000.00)	(3,000.00)	0.00	0.00	0.00
248-000-531.000	STATE/FEDERAL GRANTS	0.00	0.00	0.00	0.00	7,171.01	7,171.01	100.00
248-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0.00	17,655.52	7,500.00	7,500.00	0.00	0.00	0.00
248-000-619.000	BENCH SALE REVENUES	2,500.00	12,500.00	0.00	0.00	2,500.00	0.00	100.00
248-000-620.000	CONCERT REVENUES	88,484.00	87,630.00	95,000.00	95,000.00	95,654.00	0.00	100.69
248-000-665.000	INTEREST ON INVESTMENTS	7,778.78	29,551.31	5,000.00	5,000.00	6,436.44	2,631.57	128.73
248-000-679.000	ADVERTISING REVENUE	(65.00)	2,065.00	0.00	0.00	0.00	0.00	0.00
248-000-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	19,675.00	19,675.00	0.00	0.00	0.00
Total Dept 000 - GENERAL REVENUES		1,153,239.78	1,451,173.30	1,285,975.00	1,285,975.00	1,256,458.45	9,802.58	97.70
Revenues		1,153,239.78	1,451,173.30	1,285,975.00	1,285,975.00	1,256,458.45	9,802.58	97.70
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
248-261-706.000	SALARY & WAGES/ FULL TIME	28,496.11	109,769.49	107,975.00	107,975.00	29,909.31	8,145.65	27.70
248-261-706.050	SALARY & WAGES/PART TIME	14,303.62	39,149.96	42,780.00	42,780.00	19,178.86	4,816.03	44.83
248-261-706.100	SALARY & WAGES/SICK	355.35	0.00	4,580.00	4,580.00	0.00	0.00	0.00
248-261-706.300	SALARY & WAGES/RETENTION	0.00	750.00	425.00	425.00	0.00	0.00	0.00
248-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	913.31	2,245.00	2,245.00	0.00	0.00	0.00
248-261-707.000	SALARY & WAGES/TEMP-SEASONAL	2,367.45	8,730.73	3,000.00	3,000.00	2,138.60	645.75	71.29
248-261-709.000	SALARY & WAGES/OVERTIME	673.68	1,515.35	4,000.00	4,000.00	148.08	111.06	3.70
248-261-721.000	FRINGE BENEFITS	16,103.52	59,196.30	65,410.00	65,410.00	17,325.57	5,276.45	26.49
248-261-721.500	POST RETIREMENT BENEFITS	6,220.83	24,883.32	33,825.00	33,825.00	9,238.11	3,079.37	27.31
248-261-727.000	OFFICE SUPPLIES	0.00	347.15	500.00	500.00	109.59	82.52	21.92
248-261-728.000	POSTAGE	0.00	0.00	200.00	200.00	0.00	0.00	0.00
248-261-740.000	OPERATING SUPPLIES	17.41	1,059.95	2,000.00	2,000.00	676.42	11.42	33.82
248-261-815.000	ADMINISTRATIVE SERVICES	17,304.99	69,219.96	71,300.00	71,300.00	17,824.98	5,941.66	25.00
248-261-818.000	CONTRACTUAL SERVICES	5,361.63	16,058.24	17,500.00	17,500.00	6,538.99	4,122.76	37.37
248-261-850.000	COMMUNICATIONS	881.82	3,628.23	5,000.00	5,000.00	749.01	233.53	14.98
248-261-860.000	TRANSPORTATION	0.00	683.04	1,000.00	1,000.00	0.00	0.00	0.00
248-261-864.000	CONFERENCES & MEETINGS	550.00	1,174.58	3,000.00	3,000.00	611.17	611.17	20.37
248-261-880.000	PUBLIC RELATIONS EXPENSE	0.00	53.00	300.00	300.00	0.00	0.00	0.00
248-261-900.000	PRINTING & PUBLISHING	205.50	307.50	300.00	300.00	0.00	0.00	0.00
248-261-920.000	PUBLIC UTILITIES	621.77	2,702.65	3,000.00	3,000.00	2,266.28	169.33	75.54
248-261-925.000	SUBSCRIPTIONS & PUBLICATIONS	0.00	0.00	100.00	100.00	0.00	0.00	0.00
248-261-930.000	REPAIRS & MAINTENANCE	0.00	426.09	2,000.00	2,000.00	0.00	0.00	0.00
248-261-938.000	EQUIPMENT LEASE EXPENSE	0.00	0.00	1,200.00	1,200.00	0.00	0.00	0.00
248-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	65,500.00	500.00	500.00	0.00	0.00	0.00
248-261-942.000	OFFICE RENT	6,864.00	21,110.00	23,625.00	23,625.00	3,614.00	1,819.00	15.30
248-261-957.000	TRAINING EXPENSES	214.74	441.83	1,000.00	1,000.00	200.00	200.00	20.00
248-261-958.000	MEMBERSHIPS & DUES	350.00	515.00	2,000.00	2,000.00	400.00	400.00	20.00
Total Dept 261 - ADMINISTRATION		100,892.42	428,135.68	398,765.00	398,765.00	110,928.97	35,665.70	27.82
Department: 301 POLICE DEPARTMENT								
248-301-706.000	SALARY & WAGES/ FULL TIME	6,344.40	23,784.82	23,935.00	23,935.00	6,300.71	1,851.37	26.32
248-301-706.100	SALARY & WAGES/SICK	0.00	503.76	0.00	0.00	0.00	0.00	0.00
248-301-706.200	SALARY & WAGES/HOLIDAY PAY	0.00	992.41	1,000.00	1,000.00	0.00	0.00	0.00
248-301-706.300	SALARY & WAGES/RETENTION	0.00	112.50	185.00	185.00	0.00	0.00	0.00
248-301-706.400	SALARY & WAGES/UNIFORM ALLOW	16.59	132.90	215.00	215.00	0.00	0.00	0.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 248 DOWNTOWN DEV AUTH/OPERATING FD								
Account Category: Expenditures								
Department: 301 POLICE DEPARTMENT								
248-301-709.000	SALARY & WAGES/OVERTIME	0.00	756.29	2,000.00	2,000.00	0.00	0.00	0.00
248-301-721.000	FRINGE BENEFITS	2,911.13	11,029.14	12,100.00	12,100.00	3,012.76	969.80	24.90
248-301-725.500	MEAL ALLOWANCE	3.76	15.02	0.00	0.00	0.00	0.00	0.00
Total Dept 301 - POLICE DEPARTMENT		9,275.88	37,326.84	39,435.00	39,435.00	9,313.47	2,821.17	23.62
Department: 450 INFRASTRUCTURE MAINTENANCE								
248-450-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	6,015.50	4,060.00	4,060.00	0.00	0.00	0.00
248-450-709.000	SALARY & WAGES/OVERTIME	0.00	0.00	350.00	350.00	0.00	0.00	0.00
248-450-721.000	FRINGE BENEFITS	0.00	206.14	325.00	325.00	0.00	0.00	0.00
248-450-721.500	POST RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	105.81	35.27	100.00
248-450-740.000	OPERATING SUPPLIES	0.00	0.00	100.00	100.00	0.00	0.00	0.00
248-450-815.000	ADMINISTRATIVE SERVICES	37,867.50	151,470.00	156,010.00	156,010.00	39,002.49	13,000.83	25.00
248-450-818.000	CONTRACTUAL SERVICES	31,611.73	52,154.97	85,000.00	85,000.00	14,956.49	8,679.68	17.60
248-450-931.000	REPAIRS & MAINT/SUMMER	0.00	15,450.00	15,000.00	15,000.00	10,873.00	5,266.00	72.49
248-450-932.000	REPAIRS & MAINT/WINTER	0.00	40,350.00	47,000.00	47,000.00	0.00	0.00	0.00
248-450-933.000	HOLIDAY LIGHTS MAINTENANCE	0.00	9,500.00	25,000.00	25,000.00	7,500.00	5,000.00	30.00
Total Dept 450 - INFRASTRUCTURE MAINTENANCE		69,479.23	275,146.61	332,845.00	332,845.00	72,437.79	31,981.78	21.76
Department: 529 PARKING								
248-529-815.000	ADMINISTRATIVE SERVICES	11,354.00	44,069.00	44,930.00	44,930.00	11,232.48	3,744.16	25.00
248-529-818.000	CONTRACTUAL SERVICES	0.00	449.00	13,800.00	13,800.00	898.00	0.00	6.51
248-529-850.000	COMMUNICATIONS	0.00	232.23	0.00	0.00	371.91	74.59	100.00
Total Dept 529 - PARKING		11,354.00	44,750.23	58,730.00	58,730.00	12,502.39	3,818.75	21.29
Department: 531 SAXTON PARKING FACILITY								
248-531-920.000	PUBLIC UTILITIES	1,820.09	8,915.87	0.00	0.00	2,389.78	839.78	100.00
Total Dept 531 - SAXTON PARKING FACILITY		1,820.09	8,915.87	0.00	0.00	2,389.78	839.78	100.00
Department: 811 MARKETING								
248-811-727.000	OFFICE SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
248-811-728.000	POSTAGE	0.00	0.00	200.00	200.00	0.00	0.00	0.00
248-811-740.000	OPERATING SUPPLIES	0.00	386.99	2,000.00	2,000.00	0.00	0.00	0.00
248-811-794.000	CONCERT EXPENSES	35,936.00	83,629.71	95,000.00	95,000.00	36,454.50	0.00	38.37
248-811-818.000	CONTRACTUAL SERVICES	8,072.23	13,339.40	50,000.00	50,000.00	43,507.88	8,479.76	87.02
248-811-900.000	PRINTING & PUBLISHING	1,967.15	6,142.87	8,000.00	8,000.00	237.85	0.00	2.97
Total Dept 811 - MARKETING		45,975.38	103,498.97	156,200.00	156,200.00	80,200.23	8,479.76	51.34
Department: 965 CONTRIBUTIONS								
248-965-965.315	CONTRIB TO 2015 LTGO CAP IMPDEBT FD	0.00	204,753.29	0.00	0.00	0.00	0.00	0.00
248-965-965.405	CONTRIBUTION TO DDA/CAP IMP FD	24,999.99	170,000.00	300,000.00	300,000.00	75,000.00	25,000.00	25.00
Total Dept 965 - CONTRIBUTIONS		24,999.99	374,753.29	300,000.00	300,000.00	75,000.00	25,000.00	25.00
Expenditures		263,796.99	1,272,527.49	1,285,975.00	1,285,975.00	362,772.63	108,606.94	28.21
Fund 248 - DOWNTOWN DEV AUTH/OPERATING FD:								
TOTAL REVENUES		1,153,239.78	1,451,173.30	1,285,975.00	1,285,975.00	1,256,458.45	9,802.58	97.70
TOTAL EXPENDITURES		263,796.99	1,272,527.49	1,285,975.00	1,285,975.00	362,772.63	108,606.94	28.21
NET OF REVENUES & EXPENDITURES:		889,442.79	178,645.81	0.00	0.00	893,685.82	(98,804.36)	
BEG. FUND BALANCE		667,603.89	667,603.89	846,249.70	846,249.70	846,249.70		
END FUND BALANCE		1,557,046.68	846,249.70	846,249.70	846,249.70	1,739,935.52		

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Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 249 BUILDING FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
249-000-478.000	PERMITS/BUILDING	68,020.00	444,527.00	415,800.00	415,800.00	156,661.00	17,357.00	37.68
249-000-479.000	PERMITS/ELECTRICAL	14,479.00	65,735.00	47,985.00	47,985.00	32,749.00	13,025.00	68.25
249-000-480.000	PERMITS/MECHANICAL	10,734.00	49,168.00	49,875.00	49,875.00	17,828.00	5,905.00	35.75
249-000-481.000	PERMITS/PLUMBING	4,840.00	37,415.00	32,025.00	32,025.00	13,340.00	5,065.00	41.65
249-000-482.000	SIDEWALK CAFE PERMITS	385.00	26,384.06	11,500.00	11,500.00	0.00	0.00	0.00
249-000-483.000	PERMITS/VALET PARKING	0.00	600.00	600.00	600.00	0.00	0.00	0.00
249-000-485.000	HOUSING INSPECTION FEES	0.00	0.00	100.00	100.00	0.00	0.00	0.00
249-000-486.000	SITE PLAN REVIEW FEES	6,850.00	24,250.00	19,000.00	19,000.00	4,700.00	2,400.00	24.74
249-000-487.000	ZONING BOARD FILING FEES	1,700.00	4,650.00	5,200.00	5,200.00	3,400.00	950.00	65.38
249-000-488.000	MEETING REVIEW FEES	350.00	2,020.00	2,800.00	2,800.00	725.00	375.00	25.89
249-000-491.000	REGISTRATIONS/ELECTRICAL	120.00	340.00	1,650.00	1,650.00	80.00	0.00	4.85
249-000-492.000	REGISTRATIONS /MECHANICAL	90.00	240.00	1,000.00	1,000.00	30.00	0.00	3.00
249-000-493.000	REGISTRATIONS/PLUMBING	60.00	255.00	600.00	600.00	15.00	0.00	2.50
249-000-494.000	REGISTRATIONS/BUILDING	995.00	3,425.00	3,100.00	3,100.00	1,500.00	390.00	48.39
249-000-503.000	LOT SPLIT FEES	325.00	1,350.00	0.00	0.00	0.00	0.00	0.00
249-000-626.750	W/S TAP ADMINISTRATION FEE	0.00	30,037.50	30,500.00	30,500.00	0.00	0.00	0.00
249-000-657.000	ORDINANCE VIOLATIONS/CITATIONS	20,948.60	20,600.20	100.00	100.00	1,116.30	0.00	1,116.30
249-000-665.000	INTEREST ON INVESTMENTS	2,795.53	11,546.88	5,000.00	5,000.00	289.30	200.19	5.79
249-000-674.101	CONTRIBUTION FROM GENERAL FUND	0.00	75,500.00	150,000.00	150,000.00	0.00	0.00	0.00
249-000-680.000	OTHER INCOME	2,575.00	3,707.25	150.00	150.00	0.00	0.00	0.00
249-000-680.001	BOND FORFEITURE - MANUALLY REFUNDED	0.00	0.00	0.00	0.00	500.00	0.00	100.00
Total Dept 000 - GENERAL REVENUES		135,267.13	801,750.89	776,985.00	776,985.00	232,933.60	45,667.19	29.98
Revenues		135,267.13	801,750.89	776,985.00	776,985.00	232,933.60	45,667.19	29.98
Account Category: Expenditures								
Department: 371 ENGINEERING/INSPECTIONS								
249-371-706.000	SALARY & WAGES/ FULL TIME	61,531.98	230,882.07	253,724.00	253,724.00	56,235.17	16,492.21	22.16
249-371-706.050	SALARY & WAGES/PART TIME	11,515.55	42,276.02	15,405.00	15,405.00	12,548.44	3,235.88	81.46
249-371-706.100	SALARY & WAGES/SICK	0.00	1,030.46	11,460.00	11,460.00	0.00	0.00	0.00
249-371-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	0.00	1,435.00	1,435.00	0.00	0.00	0.00
249-371-706.300	SALARY & WAGES/RETENTION	0.00	2,650.00	2,890.00	2,890.00	0.00	0.00	0.00
249-371-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	1,682.39	7,330.00	7,330.00	0.00	0.00	0.00
249-371-707.000	SALARY & WAGES/TEMP-SEASONAL	7,106.55	36,887.75	50,440.00	50,440.00	16,393.96	6,141.25	32.50
249-371-721.000	FRINGE BENEFITS	26,630.49	97,689.76	131,116.00	131,116.00	25,036.91	7,950.38	19.10
249-371-721.500	POST RETIREMENT BENEFITS	12,522.51	50,090.04	58,085.00	58,085.00	13,952.28	4,650.76	24.02
249-371-727.000	OFFICE SUPPLIES	18.22	259.68	0.00	0.00	474.64	204.31	100.00
249-371-728.000	POSTAGE	0.00	17.46	100.00	100.00	0.00	0.00	0.00
249-371-740.000	OPERATING SUPPLIES	0.00	1,696.67	1,500.00	1,500.00	373.39	373.39	24.89
249-371-815.000	ADMINISTRATIVE SERVICES	12,465.00	50,085.19	47,000.00	47,000.00	12,840.00	4,280.00	27.32
249-371-818.000	CONTRACTUAL SERVICES	32,001.07	210,023.24	150,000.00	150,000.00	52,406.95	8,689.85	34.94
249-371-818.391	CONT SVCS/PROP MAINT-609 HERALD	0.00	4,375.42	0.00	0.00	0.00	0.00	0.00
249-371-818.430	CONT SVCS/SNOW REMOVAL	0.00	0.00	500.00	500.00	0.00	0.00	0.00
249-371-818.435	CONT SVCS/WEED MOWING	15,655.36	17,687.96	5,000.00	5,000.00	225.00	0.00	4.50
249-371-818.449	CONT SVCS/ZONING	4,232.50	32,522.50	25,000.00	25,000.00	4,962.50	0.00	19.85
249-371-850.000	COMMUNICATIONS	780.84	3,733.17	3,000.00	3,000.00	969.28	320.12	32.31
249-371-860.000	TRANSPORTATION	0.00	587.86	500.00	500.00	105.00	105.00	21.00
249-371-864.000	CONFERENCES & MEETINGS	3,253.21	3,816.96	4,500.00	4,500.00	320.88	261.47	7.13
249-371-900.000	PRINTING & PUBLISHING	659.10	1,885.90	2,000.00	2,000.00	483.56	131.00	24.18
249-371-930.000	REPAIRS & MAINTENANCE	310.00	392.53	500.00	500.00	69.99	0.00	14.00

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Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 249 BUILDING FUND								
Account Category: Expenditures								
Department: 371 ENGINEERING/INSPECTIONS								
249-371-938.000	EQUIPMENT LEASE EXPENSE	541.04	1,935.83	1,500.00	1,500.00	481.83	160.61	32.12
249-371-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
249-371-957.000	TRAINING EXPENSES	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
249-371-958.000	MEMBERSHIPS & DUES	580.00	745.00	1,500.00	1,500.00	957.00	627.00	63.80
Total Dept 371 - ENGINEERING/INSPECTIONS		<u>189,803.42</u>	<u>795,453.86</u>	<u>776,985.00</u>	<u>776,985.00</u>	<u>198,836.78</u>	<u>53,623.23</u>	<u>25.59</u>
Expenditures		<u>189,803.42</u>	<u>795,453.86</u>	<u>776,985.00</u>	<u>776,985.00</u>	<u>198,836.78</u>	<u>53,623.23</u>	<u>25.59</u>
Fund 249 - BUILDING FUND:								
TOTAL REVENUES		135,267.13	801,750.89	776,985.00	776,985.00	232,933.60	45,667.19	29.98
TOTAL EXPENDITURES		<u>189,803.42</u>	<u>795,453.86</u>	<u>776,985.00</u>	<u>776,985.00</u>	<u>198,836.78</u>	<u>53,623.23</u>	<u>25.59</u>
NET OF REVENUES & EXPENDITURES:		(54,536.29)	6,297.03	0.00	0.00	34,096.82	(7,956.04)	
BEG. FUND BALANCE		1,158.42	1,158.42	7,455.45	7,455.45	7,455.45		
END FUND BALANCE		(53,377.87)	7,455.45	7,455.45	7,455.45	41,552.27		

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GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 252 NEIGHBORHOOD SERVICES FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
252-000-508.000	OTHER GRANTS - SMART FUNDS	0.00	0.00	8,960.00	8,960.00	0.00	0.00	0.00
252-000-665.000	INTEREST ON INVESTMENTS	61.36	282.02	30.00	30.00	42.16	18.39	140.53
252-000-674.101	CONTRIBUTION FROM GENERAL FUND	18,252.51	73,010.04	73,010.00	73,010.00	18,252.51	6,084.17	25.00
252-000-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	9,050.00	9,050.00	0.00	0.00	0.00
Total Dept 000 - GENERAL REVENUES		18,313.87	73,292.06	91,050.00	91,050.00	18,294.67	6,102.56	20.09
Revenues		18,313.87	73,292.06	91,050.00	91,050.00	18,294.67	6,102.56	20.09
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
252-261-818.000	CONTRACTUAL SERVICES	0.00	0.00	500.00	500.00	0.00	0.00	0.00
Total Dept 261 - ADMINISTRATION		0.00	0.00	500.00	500.00	0.00	0.00	0.00
Department: 488 OLD VILLAGE COMMUNITY CENTER								
252-488-920.000	PUBLIC UTILITIES	39.69	2,726.48	4,000.00	4,000.00	70.71	24.36	1.77
Total Dept 488 - OLD VILLAGE COMMUNITY CENTER		39.69	2,726.48	4,000.00	4,000.00	70.71	24.36	1.77
Department: 703 SENIOR TRANSPORTATION								
252-703-706.050	SALARY & WAGES/PART TIME	0.00	55.90	0.00	0.00	343.30	0.00	100.00
252-703-721.000	FRINGE BENEFITS	0.00	4.47	0.00	0.00	27.41	0.00	100.00
252-703-727.000	OFFICE SUPPLIES	0.00	0.00	50.00	50.00	0.00	0.00	0.00
252-703-728.000	POSTAGE	0.00	0.00	100.00	100.00	0.00	0.00	0.00
252-703-740.000	OPERATING SUPPLIES	0.00	0.00	200.00	200.00	0.00	0.00	0.00
252-703-850.000	COMMUNICATIONS	127.62	468.27	1,200.00	1,200.00	167.25	39.57	13.94
252-703-965.800	CONTRIBUTION TO OTHER AGENCIES	12,263.28	83,966.42	85,000.00	85,000.00	25,039.71	5,697.18	29.46
Total Dept 703 - SENIOR TRANSPORTATION		12,390.90	84,495.06	86,550.00	86,550.00	25,577.67	5,736.75	29.55
Expenditures		12,430.59	87,221.54	91,050.00	91,050.00	25,648.38	5,761.11	28.17
Fund 252 - NEIGHBORHOOD SERVICES FUND:								
TOTAL REVENUES		18,313.87	73,292.06	91,050.00	91,050.00	18,294.67	6,102.56	20.09
TOTAL EXPENDITURES		12,430.59	87,221.54	91,050.00	91,050.00	25,648.38	5,761.11	28.17
NET OF REVENUES & EXPENDITURES:		5,883.28	(13,929.48)	0.00	0.00	(7,353.71)	341.45	
BEG. FUND BALANCE		70,604.64	70,604.64	56,675.16	56,675.16	56,675.16		
END FUND BALANCE		76,487.92	56,675.16	56,675.16	56,675.16	49,321.45		

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Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 592 WATER SEWER FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
592-000-531.000	STATE/FEDERAL GRANTS	(50,000.00)	195,316.91	0.00	0.00	0.00	17,630.02	0.00
592-000-626.000	METERED SALES	662,657.70	2,519,746.72	2,349,350.00	2,349,350.00	776,083.14	292,883.23	33.03
592-000-626.100	FIRE PROTECTION/STANDY-BY	0.00	0.00	200.00	200.00	0.00	0.00	0.00
592-000-626.200	MISC/TURNS ONS-REPAIRS	2,950.00	12,923.75	1,000.00	1,000.00	1,340.00	350.00	134.00
592-000-626.300	MISC/SEWER TV INSPECTION FEES	0.00	0.00	500.00	500.00	0.00	0.00	0.00
592-000-626.500	WATER/SEWER TAP &CONNECT FEES	113,300.00	170,212.50	300,000.00	300,000.00	24,300.00	3,460.00	8.10
592-000-626.900	WATER PENALTY & INTEREST	8,100.55	56,149.81	38,370.00	38,370.00	11,195.56	4,197.04	29.18
592-000-629.000	SEWER SERVICE	753,925.01	2,717,760.32	2,613,650.00	2,613,650.00	822,957.81	304,255.33	31.49
592-000-629.200	IWC SURCHARGE	12,388.54	47,582.32	50,000.00	50,000.00	13,019.87	4,408.39	26.04
592-000-629.900	SEWER PENALTY & INTEREST	9,307.34	47,406.86	47,320.00	47,320.00	12,159.00	3,975.01	25.70
592-000-630.000	OVERHEAD ON WORK ORDERS	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
592-000-631.000	BENEFIT CHARGES/CASH	0.00	0.00	60,000.00	60,000.00	0.00	0.00	0.00
592-000-665.000	INTEREST ON INVESTMENTS	9,581.93	60,086.34	0.00	0.00	10,829.43	32,736.20	100.00
592-000-665.560	INTEREST ON INVEST/WS CAP IMP FD	0.00	0.00	50.00	50.00	0.00	0.00	0.00
592-000-673.000	GAIN/LOSS-SALE OF FIXED ASSETS	0.00	35,737.22	(10,000.00)	(10,000.00)	0.00	0.00	0.00
592-000-680.000	OTHER INCOME	0.00	262.19	10,000.00	10,000.00	0.00	0.00	0.00
592-000-696.550	BOND PREMIUM AMORTIZATION	6,208.74	24,834.96	24,835.00	24,835.00	0.00	0.00	0.00
592-000-699.000	APPROP OF PR YR FUND BALANCE	0.00	0.00	168,859.00	168,859.00	0.00	0.00	0.00
Total Dept 000 - GENERAL REVENUES		1,528,419.81	5,888,019.90	5,655,134.00	5,655,134.00	1,671,884.81	663,895.22	29.56
Revenues		1,528,419.81	5,888,019.90	5,655,134.00	5,655,134.00	1,671,884.81	663,895.22	29.56
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
592-261-706.000	SALARY & WAGES/ FULL TIME	29,204.47	86,153.58	223,690.00	223,690.00	17,181.03	5,004.29	7.68
592-261-706.050	SALARY & WAGES/PART TIME	9,817.91	37,281.54	59,575.00	59,575.00	11,245.71	3,701.66	18.88
592-261-706.100	SALARY & WAGES/SICK	1,118.36	2,771.12	8,700.00	8,700.00	477.32	0.00	5.49
592-261-706.150	SALARY & WAGES/IN-LIEU HEALTH	0.00	1,228.28	1,555.00	1,555.00	0.00	0.00	0.00
592-261-706.300	SALARY & WAGES/RETENTION	0.00	3,324.99	2,590.00	2,590.00	0.00	0.00	0.00
592-261-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	2,030.00	2,030.00	0.00	0.00	0.00
592-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	8,695.00	8,695.00	0.00	0.00	0.00
592-261-707.000	SALARY & WAGES/TEMP-SEASONAL	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
592-261-709.000	SALARY & WAGES/OVERTIME	7,006.90	18,482.79	18,120.00	18,120.00	7,311.56	1,982.00	40.35
592-261-721.000	FRINGE BENEFITS	13,688.98	42,866.54	109,425.00	109,425.00	10,571.12	3,307.31	9.66
592-261-721.500	POST RETIREMENT BENEFITS	14,543.52	58,174.08	64,410.00	64,410.00	17,129.34	5,709.78	26.59
592-261-725.000	EMPLOYEE TESTING & LICENSING	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
592-261-725.500	MEAL ALLOWANCE	0.00	31.00	50.00	50.00	0.00	0.00	0.00
592-261-728.000	POSTAGE	4,000.00	9,500.00	12,000.00	12,000.00	0.00	0.00	0.00
592-261-740.000	OPERATING SUPPLIES	0.00	11,051.26	7,000.00	7,000.00	0.00	0.00	0.00
592-261-815.000	ADMINISTRATIVE SERVICES	67,632.51	270,530.04	250,000.00	250,000.00	69,662.49	23,220.83	27.86
592-261-818.000	CONTRACTUAL SERVICES	22,598.69	79,613.27	80,000.00	80,000.00	24,686.85	13,552.98	30.86
592-261-818.150	CONT SVCS/CITY ATTY - SPECIAL	0.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00
592-261-818.480	CONT SRVC/BULK WATER RATE CHARGE	158,872.69	553,554.99	547,500.00	547,500.00	124,650.73	0.00	22.77
592-261-818.485	CONT SRVC/BULK WATER FIXED CHARGE	179,503.03	821,503.03	821,700.00	821,700.00	134,800.00	0.00	16.41
592-261-818.500	CONT SRVC/MONTHLY FIXED SEWER CHARGE	524,977.98	1,588,857.72	1,438,024.00	1,438,024.00	323,037.00	117,039.00	22.46
592-261-818.536	CONT SRVC/IWC SURCHARGE	8,161.68	48,970.08	48,500.00	48,500.00	8,536.24	0.00	17.60
592-261-818.551	CONT SRVC/WTUA ADDITIONAL CAPACITY	62,637.36	187,912.08	187,915.00	187,915.00	62,637.36	31,318.68	33.33
592-261-818.900	CONT SRVC/BANK ANALYSIS FEES	2,070.61	8,056.74	7,000.00	7,000.00	2,078.84	698.62	29.70
592-261-850.000	COMMUNICATIONS	2,929.60	14,715.65	20,000.00	20,000.00	4,395.20	1,264.65	21.98
592-261-860.000	TRANSPORTATION	439.52	990.26	0.00	0.00	0.00	0.00	0.00

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Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 592 WATER SEWER FUND								
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
592-261-864.000	CONFERENCES & MEETINGS	0.00	571.52	5,000.00	5,000.00	650.00	0.00	13.00
592-261-900.000	PRINTING & PUBLISHING	0.00	0.00	10,000.00	10,000.00	242.50	0.00	2.43
592-261-920.000	PUBLIC UTILITIES	120.88	547.68	5,000.00	5,000.00	121.76	41.05	2.44
592-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	29,935.35	45,000.00	45,000.00	0.00	0.00	0.00
592-261-957.000	TRAINING EXPENSES	1,772.63	7,511.69	20,000.00	20,000.00	2,553.17	2,334.77	12.77
592-261-958.000	MEMBERSHIPS & DUES	474.00	5,693.28	10,900.00	10,900.00	378.00	0.00	3.47
592-261-959.000	DEPRECIATION	131,250.00	525,000.00	525,000.00	525,000.00	131,250.00	43,750.00	25.00
592-261-960.000	INSURANCE & BONDS	5,202.51	20,810.04	21,230.00	21,230.00	4,844.25	1,614.75	22.82
592-261-965.560	CONTRIBUTION TO W/S CAPITAL IMP FD	217,500.00	0.00	0.00	0.00	272,499.99	90,833.33	100.00
592-261-968.000	BOND DISCOUNT AMORTIZATION	2,340.00	0.00	0.00	0.00	0.00	0.00	0.00
592-261-994.316	INTEREST/2015 CAP IMP DEBT FD	0.00	4,400.00	0.00	0.00	0.00	0.00	0.00
Total Dept 261 - ADMINISTRATION		1,467,863.83	4,440,038.60	4,568,109.00	4,568,109.00	1,230,940.46	345,373.70	26.95
Department: 536 TRUNK & LATERAL								
592-536-706.000	SALARY & WAGES/ FULL TIME	21,314.86	74,751.36	33,030.00	33,030.00	20,056.61	6,013.25	60.72
592-536-706.100	SALARY & WAGES/SICK	0.00	398.60	1,270.00	1,270.00	0.00	0.00	0.00
592-536-706.300	SALARY & WAGES/RETENTION	39.08	289.06	180.00	180.00	0.00	0.00	0.00
592-536-706.350	SALARY & WAGES/PAGER PAY	168.76	1,288.76	2,345.00	2,345.00	0.00	0.00	0.00
592-536-706.550	SALARY & WAGES/WATER LICENSE BONUS	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
592-536-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	1,270.00	1,270.00	0.00	0.00	0.00
592-536-707.000	SALARY & WAGES/TEMP-SEASONAL	3,503.25	10,956.53	7,810.00	7,810.00	3,758.04	758.90	48.12
592-536-709.000	SALARY & WAGES/OVERTIME	170.76	1,899.25	515.00	515.00	233.43	40.62	45.33
592-536-721.000	FRINGE BENEFITS	8,371.98	31,355.95	18,690.00	18,690.00	8,811.40	2,726.44	47.14
592-536-721.500	POST RETIREMENT BENEFITS	3,202.74	12,810.96	16,210.00	16,210.00	3,829.62	1,276.54	23.63
592-536-725.500	MEAL ALLOWANCE	0.00	46.00	50.00	50.00	0.00	0.00	0.00
592-536-740.000	OPERATING SUPPLIES	0.00	3,995.52	10,000.00	10,000.00	0.00	0.00	0.00
592-536-818.000	CONTRACTUAL SERVICES	3,746.58	33,663.49	64,000.00	64,000.00	1,303.20	403.20	2.04
592-536-850.000	COMMUNICATIONS	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
592-536-920.000	PUBLIC UTILITIES	182.40	762.15	1,000.00	1,000.00	176.32	59.99	17.63
592-536-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	29,250.00	45,000.00	45,000.00	0.00	0.00	0.00
592-536-940.100	EQUIPMENT RENTAL / SUPPLEMENTAL	38,469.99	153,879.96	153,880.00	153,880.00	38,469.99	12,823.33	25.00
Total Dept 536 - TRUNK & LATERAL		79,170.40	355,347.59	357,250.00	357,250.00	76,638.61	24,102.27	21.45
Department: 537 MAINS MAINTENANCE								
592-537-706.000	SALARY & WAGES/ FULL TIME	25,750.16	94,750.47	43,970.00	43,970.00	25,740.40	7,775.19	58.54
592-537-706.100	SALARY & WAGES/SICK	0.00	709.92	1,700.00	1,700.00	0.00	0.00	0.00
592-537-706.300	SALARY & WAGES/RETENTION	32.56	295.13	295.00	295.00	0.00	0.00	0.00
592-537-706.350	SALARY & WAGES/PAGER PAY	140.67	1,350.91	1,400.00	1,400.00	0.00	0.00	0.00
592-537-706.550	SALARY & WAGES/WATER LICENSE BONUS	1,695.00	1,947.01	1,695.00	1,695.00	1,547.99	0.00	91.33
592-537-707.000	SALARY & WAGES/TEMP-SEASONAL	4,644.16	14,562.39	7,110.00	7,110.00	4,984.61	1,010.13	70.11
592-537-709.000	SALARY & WAGES/OVERTIME	2,199.58	8,714.05	5,445.00	5,445.00	575.19	162.48	10.56
592-537-721.000	FRINGE BENEFITS	10,992.47	41,012.96	24,880.00	24,880.00	11,715.71	3,543.56	47.09
592-537-721.500	POST RETIREMENT BENEFITS	4,263.27	17,053.08	21,575.00	21,575.00	5,097.84	1,699.28	23.63
592-537-725.500	MEAL ALLOWANCE	299.95	626.95	750.00	750.00	38.00	15.00	5.07
592-537-740.000	OPERATING SUPPLIES	12,623.95	32,703.62	35,000.00	35,000.00	1,758.12	0.00	5.02
592-537-818.000	CONTRACTUAL SERVICES	11,308.00	52,389.69	60,000.00	60,000.00	0.00	0.00	0.00
592-537-930.000	REPAIRS & MAINTENANCE	0.00	0.00	15,000.00	15,000.00	0.00	0.00	0.00
592-537-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	16,250.00	25,000.00	25,000.00	0.00	0.00	0.00
592-537-958.000	MEMBERSHIPS & DUES	0.00	244.00	1,000.00	1,000.00	100.00	100.00	10.00

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdg Used
Fund: 592 WATER SEWER FUND								
Account Category: Expenditures								
Department: 537 MAINS MAINTENANCE								
	Total Dept 537 - MAINS MAINTENANCE	73,949.77	282,610.18	244,820.00	244,820.00	51,557.86	14,305.64	21.06
Department: 538 METER MAINTENANCE								
592-538-706.000	SALARY & WAGES/ FULL TIME	18,720.10	76,184.71	41,255.00	41,255.00	21,283.87	6,531.47	51.59
592-538-706.100	SALARY & WAGES/SICK	0.00	871.63	1,585.00	1,585.00	0.00	0.00	0.00
592-538-706.300	SALARY & WAGES/RETENTION	0.00	125.01	225.00	225.00	0.00	0.00	0.00
592-538-706.350	SALARY & WAGES/PAGER PAY	0.00	599.98	675.00	675.00	0.00	0.00	0.00
592-538-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	1,590.00	1,590.00	0.00	0.00	0.00
592-538-707.000	SALARY & WAGES/TEMP-SEASONAL	4,302.92	13,601.28	14,915.00	14,915.00	4,626.57	947.78	31.02
592-538-709.000	SALARY & WAGES/OVERTIME	335.05	428.44	1,000.00	1,000.00	147.15	147.15	14.72
592-538-721.000	FRINGE BENEFITS	7,557.37	31,423.36	23,345.00	23,345.00	9,312.01	3,013.76	39.89
592-538-721.500	POST RETIREMENT BENEFITS	4,000.23	16,000.92	20,245.00	20,245.00	4,783.29	1,594.43	23.63
592-538-740.000	OPERATING SUPPLIES	0.00	(61,492.54)	30,000.00	30,000.00	10,032.54	0.00	33.44
592-538-818.000	CONTRACTUAL SERVICES	568.08	5,209.72	22,500.00	22,500.00	4,529.36	898.44	20.13
592-538-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	7,800.00	12,000.00	12,000.00	0.00	0.00	0.00
	Total Dept 538 - METER MAINTENANCE	35,483.75	90,752.51	169,335.00	169,335.00	54,714.79	13,133.03	32.31
Department: 539 SERVICE MAINTENANCE								
592-539-706.000	SALARY & WAGES/ FULL TIME	6,398.61	23,783.46	9,385.00	9,385.00	6,467.76	1,949.30	68.92
592-539-706.100	SALARY & WAGES/SICK	0.00	211.64	360.00	360.00	0.00	0.00	0.00
592-539-706.300	SALARY & WAGES/RETENTION	6.49	68.92	70.00	70.00	0.00	0.00	0.00
592-539-706.350	SALARY & WAGES/PAGER PAY	28.08	297.84	165.00	165.00	0.00	0.00	0.00
592-539-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	395.00	395.00	0.00	0.00	0.00
592-539-707.000	SALARY & WAGES/TEMP-SEASONAL	979.20	3,095.13	3,395.00	3,395.00	1,052.79	215.68	31.01
592-539-709.000	SALARY & WAGES/OVERTIME	1,678.63	2,585.45	1,150.00	1,150.00	60.83	0.00	5.29
592-539-721.000	FRINGE BENEFITS	2,867.71	10,205.75	5,315.00	5,315.00	2,739.41	857.58	51.54
592-539-721.500	POST RETIREMENT BENEFITS	910.26	3,641.04	4,610.00	4,610.00	1,088.46	362.82	23.61
592-539-725.500	MEAL ALLOWANCE	52.64	98.64	100.00	100.00	0.00	0.00	0.00
592-539-740.000	OPERATING SUPPLIES	13,734.57	25,461.37	20,000.00	20,000.00	205.50	0.00	1.03
592-539-818.000	CONTRACTUAL SERVICES	35,444.44	67,097.04	200,000.00	200,000.00	0.00	0.00	0.00
592-539-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	9,750.00	15,000.00	15,000.00	0.00	0.00	0.00
	Total Dept 539 - SERVICE MAINTENANCE	62,100.63	146,296.28	259,945.00	259,945.00	11,614.75	3,385.38	4.47
Department: 540 HYDRANT MAINTENANCE								
592-540-706.000	SALARY & WAGES/ FULL TIME	3,488.80	12,733.70	10,295.00	10,295.00	3,499.61	1,074.82	33.99
592-540-706.100	SALARY & WAGES/SICK	0.00	37.43	395.00	395.00	0.00	0.00	0.00
592-540-706.300	SALARY & WAGES/RETENTION	6.52	44.09	55.00	55.00	0.00	0.00	0.00
592-540-706.350	SALARY & WAGES/PAGER PAY	28.18	203.49	165.00	165.00	0.00	0.00	0.00
592-540-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	395.00	395.00	0.00	0.00	0.00
592-540-707.000	SALARY & WAGES/TEMP-SEASONAL	1,087.99	3,409.85	3,745.00	3,745.00	1,167.79	236.47	31.18
592-540-709.000	SALARY & WAGES/OVERTIME	0.00	77.37	250.00	250.00	0.00	0.00	0.00
592-540-721.000	FRINGE BENEFITS	1,516.21	5,948.08	5,825.00	5,825.00	1,703.59	538.65	29.25
592-540-721.500	POST RETIREMENT BENEFITS	998.01	3,992.04	5,050.00	5,050.00	1,193.31	397.77	23.63
592-540-740.000	OPERATING SUPPLIES	745.44	36,916.33	12,500.00	12,500.00	0.00	0.00	0.00
592-540-930.000	REPAIRS & MAINTENANCE	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00
592-540-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	7,800.00	12,000.00	12,000.00	0.00	0.00	0.00
	Total Dept 540 - HYDRANT MAINTENANCE	7,871.15	71,162.38	55,675.00	55,675.00	7,564.30	2,247.71	13.59
	Expenditures	1,726,439.53	5,386,207.54	5,655,134.00	5,655,134.00	1,433,030.77	402,547.73	25.34

Fund 592 - WATER SEWER FUND:

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As Of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 592 WATER SEWER FUND								
	TOTAL REVENUES	1,528,419.81	5,888,019.90	5,655,134.00	5,655,134.00	1,671,884.81	663,895.22	29.56
	TOTAL EXPENDITURES	1,726,439.53	5,386,207.54	5,655,134.00	5,655,134.00	1,433,030.77	402,547.73	25.34
	NET OF REVENUES & EXPENDITURES:	<u>(198,019.72)</u>	<u>501,812.36</u>	<u>0.00</u>	<u>0.00</u>	<u>238,854.04</u>	<u>261,347.49</u>	
	BEG. FUND BALANCE	14,688,061.82	14,688,061.82	15,189,874.18	15,189,874.18	15,189,874.18		
	END FUND BALANCE	14,490,042.10	15,189,874.18	15,189,874.18	15,189,874.18	15,428,728.22		

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

GL Number	Description	YTD Balance 09/30/2024 Norm (Abnorm)	End Balance 06/30/2025	25-26 Original Budget	25-26 Amended Budget	YTD Balance 09/30/2025 Norm (Abnorm)	Activity For 09/30/2025 Incr (Decr)	% Bdgt Used
Fund: 661 EQUIPMENT FUND								
Account Category: Revenues								
Department: 000 GENERAL REVENUES								
661-000-531.000	STATE/FEDERAL GRANTS	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
661-000-665.000	INTEREST ON INVESTMENTS	5,459.62	22,091.77	750.00	750.00	391.33	170.91	52.18
661-000-673.000	GAIN/LOSS-SALE OF FIXED ASSETS	0.00	226,200.00	5,000.00	5,000.00	35,000.00	35,000.00	700.00
661-000-674.208	CONTRIBUTION FROM RECREATION	4,732.50	18,930.00	18,930.00	18,930.00	4,732.50	1,577.50	25.00
661-000-675.000	RENTAL FEES - FORCE ACCT	0.00	714,206.15	708,160.00	708,160.00	0.00	0.00	0.00
661-000-675.100	RENTAL FEES - FORCE ACCOUNT - HOUSIN	0.00	0.00	590.00	590.00	0.00	0.00	0.00
661-000-675.200	RENTAL FEES / SUPPLEMENTAL BILLING	85,996.50	343,986.00	443,986.00	443,986.00	110,996.49	36,998.83	25.00
661-000-677.000	TOWNSHIP VEHICLE MAINTENANCE	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
661-000-680.000	OTHER INCOME	478.59	172,622.08	0.00	0.00	62.15	7.15	100.00
661-000-683.000	INSURANCE PROCEEDS	4,132.82	21,801.76	11,480.00	11,480.00	0.00	0.00	0.00
661-000-684.200	BUILDING RENTAL - MSD MECHANIC BAY	5,737.50	11,475.00	0.00	0.00	5,737.50	0.00	100.00
Total Dept 000 - GENERAL REVENUES		156,537.53	1,581,312.76	1,189,896.00	1,189,896.00	156,919.97	73,754.39	13.19
Revenues		156,537.53	1,581,312.76	1,189,896.00	1,189,896.00	156,919.97	73,754.39	13.19
Account Category: Expenditures								
Department: 261 ADMINISTRATION								
661-261-706.000	SALARY & WAGES/ FULL TIME	551.43	2,778.60	6,115.00	6,115.00	856.18	287.15	14.00
661-261-706.100	SALARY & WAGES/SICK	0.00	0.00	235.00	235.00	0.00	0.00	0.00
661-261-706.300	SALARY & WAGES/RETENTION	0.00	0.00	50.00	50.00	0.00	0.00	0.00
661-261-706.350	SALARY & WAGES/PAGER PAY	0.00	0.00	100.00	100.00	0.00	0.00	0.00
661-261-706.600	SALARY & WAGES/VACATION PAYOFF	0.00	0.00	235.00	235.00	0.00	0.00	0.00
661-261-707.000	SALARY & WAGES/TEMP-SEASONAL	637.80	2,015.94	2,215.00	2,215.00	685.67	140.44	30.96
661-261-709.000	SALARY & WAGES/OVERTIME	0.00	46.70	0.00	0.00	47.10	0.00	100.00
661-261-721.000	FRINGE BENEFITS	374.08	1,802.56	3,460.00	3,460.00	571.02	182.60	16.50
661-261-721.500	POST RETIREMENT BENEFITS	592.98	2,371.92	3,000.00	3,000.00	708.99	236.33	23.63
661-261-740.000	OPERATING SUPPLIES	27,111.86	97,080.79	125,000.00	125,000.00	22,797.83	4,815.66	18.24
661-261-745.000	FUEL & OIL	13,633.28	70,116.64	90,000.00	90,000.00	11,629.74	0.00	12.92
661-261-750.000	OPERATING SUPPLIES/SOFTWARE	0.00	0.00	500.00	500.00	0.00	0.00	0.00
661-261-760.000	OPERATING SUPPLIES/TOOLS	0.00	0.00	500.00	500.00	0.00	0.00	0.00
661-261-815.000	ADMINISTRATIVE SERVICES	16,312.50	65,250.00	67,210.00	67,210.00	16,802.49	5,600.83	25.00
661-261-818.000	CONTRACTUAL SERVICES	37,433.48	71,634.74	90,000.00	90,000.00	14,282.01	7,023.03	15.87
661-261-850.000	COMMUNICATIONS	545.50	2,180.11	5,000.00	5,000.00	673.05	185.51	13.46
661-261-864.000	CONFERENCES & MEETINGS	0.00	500.00	500.00	500.00	0.00	0.00	0.00
661-261-930.000	REPAIRS & MAINTENANCE	14,498.73	55,661.60	25,000.00	25,000.00	7,018.76	3,263.50	28.08
661-261-939.000	EQUIPMENT RENTAL	0.00	3,947.80	1,000.00	1,000.00	1,059.87	1,059.87	105.99
661-261-940.000	EQUIPMENT RENTAL - FORCE ACCT	0.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00
661-261-957.000	TRAINING EXPENSES	0.00	564.93	0.00	0.00	0.00	0.00	0.00
661-261-959.000	DEPRECIATION	72,500.01	290,000.04	290,000.00	290,000.00	72,500.01	24,166.67	25.00
661-261-960.000	INSURANCE & BONDS	14,750.01	59,000.04	59,000.00	59,000.00	13,740.24	4,580.08	23.29
661-261-962.000	RESERVE FOR CONTINGENCIES	0.00	0.00	357,568.00	357,568.00	0.00	0.00	0.00
661-261-977.000	CAP OUTLAY/EQUIPMENT	0.00	38.87	0.00	0.00	0.00	0.00	0.00
661-261-994.001	INTEREST ON CAPITAL LEASE	8,184.98	34,030.55	60,208.00	60,208.00	4,198.99	0.00	6.97
Total Dept 261 - ADMINISTRATION		207,126.64	759,021.83	1,189,896.00	1,189,896.00	167,571.95	51,541.67	14.08
Expenditures		207,126.64	759,021.83	1,189,896.00	1,189,896.00	167,571.95	51,541.67	14.08
Fund 661 - EQUIPMENT FUND:								
TOTAL REVENUES		156,537.53	1,581,312.76	1,189,896.00	1,189,896.00	156,919.97	73,754.39	13.19
TOTAL EXPENDITURES		207,126.64	759,021.83	1,189,896.00	1,189,896.00	167,571.95	51,541.67	14.08

QTR REV AND EXP REPORT FOR CITY OF PLYMOUTH

Balance As of 09/30/2025

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Fund: 661 EQUIPMENT FUND								
NET OF REVENUES & EXPENDITURES:		(50,589.11)	822,290.93	0.00	0.00	(10,651.98)	22,212.72	
BEG. FUND BALANCE		3,002,274.79	3,002,274.79	3,824,565.72	3,824,565.72	3,824,565.72		
END FUND BALANCE		2,951,685.68	3,824,565.72	3,824,565.72	3,824,565.72	3,813,913.74		
Report Totals:								
TOTAL REVENUES - ALL FUNDS		12,650,067.49	26,789,670.40	28,343,904.00	28,343,904.00	13,414,204.25	1,526,284.14	47.33
TOTAL EXPENDITURES - ALL FUNDS		6,082,546.43	24,804,899.65	28,343,904.00	28,343,904.00	6,286,179.53	1,876,795.35	22.18
NET OF REVENUES & EXPENDITURES:		6,567,521.06	1,984,770.75	0.00	0.00	7,128,024.72	(350,511.21)	

ITEM #10.d.



Administrative Recommendation

City of Plymouth
201 S. Main
Plymouth, Michigan 48170-1637

www.plymouthmi.gov
Phone 734-453-1234
Fax 734-455-1892

To: Mayor & City Commission
From: Chris S. Porman, City Manager
CC: S:\Manager\Porman Files\Memorandum - Authorization for Adjustment to City Commission Regular Meeting Schedule
11-03-2025.docx
Date: October 29, 2025
RE: Memorandum – Authorization for Adjustment to City Commission Regular Meeting Schedule

Background

According to Section 4.15 of the City Charter, every elected officer shall take the oath of office within ten days of the election. In addition, according to Section 5.2 of the City Charter, terms of office following an election “shall commence on and date from the Monday next following the date of the regular election...” In addition, Section 5.5 of the Charter states “The Commission shall, at its first regular meeting following each regular biennial city election, select one of its members to serve as Mayor and one to serve as Mayor Pro Tem.” The potential conflict arises if the County Clerk is not able to certify the election results in time to coincide with that meeting schedule.

While the County Clerk has historically certified our elections by the Monday following the election, there is no guarantee that it will occur. State law stipulates that the County Clerk must certify election results within 14 days.

Should the County Clerk not be able to certify our election results by that Monday, the only action that could occur would be the oath of office; however, it would come with the asterisk that it would be contingent upon election certification. This also means that the new Commission could not be seated, and the elections of the Mayor and Mayor Pro-Tem could not occur. Furthermore, no official city business could be conducted.

Adding to this scenario is the relatively new change in the Michigan Constitution which allows for a 6-day window for receipt and counting of ballots from servicemembers and overseas voters. While we may not have any at the time of this writing, the potential still exists that someone could request one in the near future and that creates a potential delay in certification.

Further complicating the situation are concurrent bills moving through the Michigan House and Senate that propose changing the start date of elected terms to December. These bills have been under review in the Election Integrity and Ethics Committees since May and September, respectively. If passed, they would override our City Charter, as state law takes precedence. While it appears unlikely that these

changes will be enacted before the upcoming election, we are closely monitoring the developments. We anticipate that this legislation may become law in time for the next City Commission election, two years from now.

This is not a unique situation to Plymouth, as these topics were discussed at a recent meeting with other clerks in Metro Detroit. It was suggested that each municipality consult with their legal counsel and review their Charter for potential options.

After consulting with our Attorney, we believe that Section 4.15 of the Charter allows for the City Commission to allow for an adjustment or extending the time for the oath of office to be administered "in which such officer...may qualify." Qualifying, in this case, is the certification of the election by the County Clerk. For reference, here is section 4.15:

Section 4.15. - Oath of Office and Bond Requirement states:

Every officer, elected or appointed, before entering upon the duties of the office, and each of such employees as the Commission shall designate, before entering upon employment, shall take and subscribe to the oath prescribed by the constitution of the state, and shall file the same with the Clerk...In case of failure to comply with the provisions of this section within ten days from the date of the election, appointment, or employment, such office or employment shall thereupon become vacant, unless the Commission shall, by resolution, extend the time in which such officer or employee may qualify.

Recommendation

To ensure compliance and avoid procedural conflicts, it is recommended that the City Commission:

1. Adopt a resolution deferring the oath of office for newly elected officials under Section 4.15, superseding Resolution #2023-97 (the current meeting schedule).
2. Seat new commissioners and conduct related organizational business at the regularly scheduled November 17 City Commission meeting, following county certification.

This approach—developed in consultation with the County Clerk’s Office and the City Attorney—best safeguards the City’s legal standing and the interests of elected candidates while aligning local procedures with updated state election laws.



CITY OF PLYMOUTH

www.plymouthmi.gov

201 S. Main St.
Plymouth, Michigan 48170-1637

Phone 734-453-1234
Fax 734-455-1892

TO: Chris Porman, City Manager
FROM: Maureen Brodie, City Clerk
SUBJECT: Deferral of Oath of Office and Seating of Newly Elected Officials

In response to recent changes in the State of Michigan Constitution, which allows a 6-day window for receipt and counting of ballots from servicemembers and overseas voters and to address the potential for being out of compliance with state law, we should consider deferring the oath of office for and seating of newly elected city commissioners at least one week from current practice of Monday following the November election, which follows our current City Charter Requirements:

- Section 4.15: Officials must take the oath of office within ten days of election, unless extended by resolution.
- Section 5.2: Terms of office begin the Monday following the regular city election.

State law stipulates that the County Clerk must certify election results within 14 days post-election (MCL 168.822). While the County Clerk's office has typically been able to certify our elections by the Monday following the election, there is no guarantee that it would be certified by that Monday. In the event that county certification is delayed, the City cannot administer an oath of office, seat newly elected commissioners, select a mayor and mayor pro-tem, or establish any rules/order of business for a new city commission

To avoid any potential for being out of compliance with state law we could resolve to do the following:

- The City Commission defer the oath of office, by resolution, for newly elected officials under Section 4.15 to ensure the County certification can meet state law parameters, and supersede City Commission Resolution #2023-97, which established the current City Commission Regular Meeting Schedule.
- Seat newly elected officials at the November 17 regularly scheduled City Commission meeting following the November election, pending the county certification.

This has been discussed with the County Clerk's office and our City Attorney and we believe this is the best path forward to protect not only the City, but also the candidates for City Commission.

RESOLUTION

The following Resolution was offered by Comm. _____ and seconded by Comm. _____.

WHEREAS Recent amendments to the Michigan Constitution allow a six-day window for the receipt and counting of ballots from servicemembers and overseas voters, which may delay county certification of election results; and

WHEREAS Such delays would prevent the City from lawfully administering oaths of office, seating newly elected officials, or conducting organizational business as prescribed by the City Charter; and

WHEREAS City Charter Section 4.15 permits the City Commission, by resolution, to extend the time for newly elected officials to take the oath of office; and

WHEREAS Consultation with the County Clerk’s Office and the City Attorney confirms that deferring these actions until after certification best ensures compliance with state law and protects the City’s legal standing;

NOW, THEREFORE, BE IT RESOLVED, that the City Commission hereby extends the time for newly elected officials to qualify for office under Section 4.15 of the City Charter, and that the oath of office, seating of new Commissioners, and conducting of organizational business—including selection of the Mayor and Mayor Pro Tem under Section 5.5—shall occur at the regular City Commission meeting on November 17, 2025, following certification of election results; and

BE IT FURTHER RESOLVED, that this resolution supersedes Resolution No. 2023-97 regarding the City Commission’s post-election meeting schedule, by eliminating the November 10, 2025 regular meeting.

ITEM #11.a.

Administrative Reports and Correspondence

No Action Required

To: Mayor & City Commission
CC: *S:\Manager\Porman Files\Memorandum - Pension and OPEB Reports Public Act 202 of 2017 - 11-03-25.doc*
From: Chris S. Porman -City Manager
Date: 10/29/2025
Re: Required Receiving and Posting Pension/OPEB Reports

The Michigan Legislature passed Public Act 202 of 2017. This action is related to municipal pension and OPEB costs. As a part of this law, the City Administration is required to present to the City Commission our Pension and OPEB Reports on form 5572. This same information is included in our most recent audit reports but presented separately for reporting purposes.

We are putting this on the Agenda as a Reports and Correspondence because NO ACTION by the City Commission is required. We just have to be able to prove that the Commission was presented this information. By putting it on the agenda packet the Commission will receive the information both in hard copy format with the agenda and electronically through the City's Agenda Center email.

Again, no action by the City Commission is required and both reports are attached along with a memorandum from former Finance Director John Scanlon. Should you have any questions in advance of the meeting please feel free to contact me.

NO ACTION REQUIRED



CITY OF PLYMOUTH

www.plymouthmi.gov

201 S. Main
Plymouth, Michigan 48170-1637

Phone 734-453-1234
Fax 734-455-1892

MEMORANDUM

Date: October 24, 2025
To: Chris Porman, City Manager
From: John Scanlon, Finance Director
Subject: Pension/OPEB Report

Issue: Pension/OPEB Report

Analysis: As required by Public Act 202 of 2017, the City of Plymouth must file a 2025 Pension and OPEB Status Report (Form 5572) with the Department of Treasury. The attached report provides an overview of the current funding status of these two plans, based on the City's most recent actuarial and audit reports. The attached data does not indicate a preliminary underfunded status. The Department of Treasury now has 45 days to review and confirm the report's findings.

Requested Action: Review. No action is required.

Attachment(s): Public Act 202 Pension/OPEB report

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Government Name	City of Plymouth	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	822220	
Unit Type	City	
Fiscal Year End Month	June	
Fiscal Year (four-digit year only, e.g. 2019)	2025	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Chris Porman	
Title if not CAO	City Manager	
CAO (or designee) Email Address	cporman@plymouthmi.gov	
Contact Telephone Number	(734) 453-1234	
Pension System Name (not division)		
1	Plymouth, City of	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
2		
3		
4		
5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	Plymouth, City of				
3 Financial Information							
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	11,413,413				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	14,577,137				
6	Funded ratio	Calculated	78.3%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	1,343,004				
8	Governmental Fund Revenues	Most Recent Audit Report	18,625,077				
9	All systems combined ADC/Governmental fund revenues	Calculated	7.2%				
10 Membership							
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report					
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	3				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	48				
14 Investment Performance							
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	7.72%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.91%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.62%				
18 Actuarial Assumptions							
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	6.93%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	10				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23 Uniform Assumptions							
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	11,797,725				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	14,848,783				
26	Funded ratio using uniform assumptions	Calculated	79.5%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	609,108				
28	All systems combined ADC/Governmental fund revenues	Calculated	3.3%				
29 Pension Trigger Summary							
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
 Local governments must post the current year report on their website or in a public place.
 The local government must electronically submit the form to its governing body.
 Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.
 Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) Report

Enter Local Government Name	City of Plymouth	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	822220	
Unit Type	City	
Fiscal Year End Month	June	
Fiscal Year (four-digit year only, e.g. 2019)	2025	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Chris Porman	
Title if not CAO	City Manager	
CAO (or designee) Email Address	cporman@plymouthmi.gov	
Contact Telephone Number	(734) 453-1234	
OPEB System Name (not division) 1	Plymouth, City of	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement health care system	Calculated from above	Plymouth, City of				
3 Financial Information							
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	-				
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	11,266,918				
6	Funded ratio	Calculated	0.0%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	818,537				
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	YES				
8	Governmental Fund Revenues	Most Recent Audit Report	18,625,077				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.4%				
10 Membership							
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	30				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	-				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	92				
14	Provide the amount of premiums paid on behalf of the retirees	Most Recent Audit Report or Accounting Records	524,210				
15 Investment Performance							
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	0.00%				
19 Actuarial Assumptions							
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	0.00%				
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	4.21%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Dollar				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	25				
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	7.25/5.50%				
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	4.50%				
27 Uniform Assumptions							
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	-				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	11,266,918				
30	Funded ratio using uniform assumptions	Calculated	0.0%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	818,537				
32	All systems combined ADC/Governmental fund revenues	Calculated	4.4%				
33 Summary Report							
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records					
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records					
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
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 Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.