PLYMOUTH SELECT BOARD

Friday, January 9, 2026 | 4:00 PM

In-Person / Virtual Hybrid via Zoom Webinar
Great Hall, Plymouth Town Hall | 26 Court St., Plymouth, MA 02360

Per M.G.L. Chapter 30A, Section 20, any person may make a video or audio recording of an open session of a meeting of the Select Board after notifying the chair, subject to reasonable requirements of the chair so as not to interfere with the conduct of the meeting. At the beginning of the meeting, the chair shall inform other attendees of any recordings.

Pursuant to Chapter 2 of the Acts of 2025, An Act Relative to Extending Certain COVID-19 Measures Adopted During the State of Emergency, signed into law on March 28, 2025, this meeting will be conducted via remote means and in person.

Members of the public who wish to watch the meeting may do so in the following manner:
Tune into The Local Seen government cable access channels Comcast Channel 9 or Verizon Channel 47 and watch the meeting as it is aired live, or watch the meeting live on The Local Seen website.

Members of the public who wish to **PARTICIPATE** in the meeting may do so in the following manner:
In-Person: Great Hall, Plymouth Town Hall, 2nd Floor | 26 Court St, Plymouth, MA
Remote: Click the following Zoom link to participate in the meeting remotely:
https://pactv.zoom.us/j/91695140644?pwd=UGhFZVJmaHVwQmIxa0pVYjRDMlozZz09
• Webinar ID: 916-9514-0644 • Passcode: 121500 •

4:00 PM Call to Order

Public Comment

RECEIVED
By Kelly A McElreath at 12:33 pm, Jan 07, 2026

Agenda Items

FY2027 Budget Discussion
Derek Brindisi, Town Manager
*Vote Anticipated

Administrative Notes

1. The Board will vote to include Article 7: General Fund Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
2. The Board will vote to include Article 8: Water Enterprise Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
3. The Board will vote to include Article 9: Sewer Enterprise Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
4. The Board will vote to include Article 10: Solid Waste Enterprise Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
5. The Board will vote to include Article 11: Airport Enterprise Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
6. The Board will vote to include Article 12: Cable Public Access Enterprise Operating Budget to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.

Select Board Discussion – New Business / Letters / Old Business

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Adjournment – *Next Meeting will be held January 13, 2026*

Upcoming Agenda Items – (*Subject to Date Changes*)

- **January 13, 2026**
  - **<u>Joint Budget Meeting</u>: Select Board, Advisory & Finance Committee, and School Committee**
- **January 20, 2026**
  - **<u>Joint Meeting</u>: Select Board, Planning Board & Economic Development Foundation**
- **January 27, 2026**
  - **Downtown Resiliency Project Updates**
  - **Jenney Pond Project Updates**
  - **Public Safety Staffing / Public Safety Complex**
  - **Fisherman Shacks on Warren Ave**
  - **2026 Spring Town Meeting Article Review**
- **February 3, 2026**
  - **Agricultural Commission Appointments**
  - **Wastewater Groundwater Citizens Advisory Committee Presentation**
  - **Beech Leaf Disease / Treatment Plan for Burial Hill and Chiltonville Cemeteries**
  - **2026 Spring Town Meeting Article Review**
- **February 10, 2026**
  - **Freemont – Proposed One Way (Pilot) Update**
  - **2026 Spring Town Meeting Article Review**

Note: Votes may be taken on any of the above agenda items, and the sequence and duration of agenda items may vary from what is indicated above, as the Board may deem necessary or otherwise appropriate. This meeting may include items not reasonably anticipated at the time of posting the agenda.   Created by Jade Anderton | January 7, 2025 12:30 PM

Town of Plymouth
Select Board

FY2027 Budget

REQUESTED BY:	Derek Brindisi, Town Manager
PROPOSED MOTION:	The Board will make a motion to accept the FY2027 Budget as presented.
NOTES:	
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea ______ Nay ______ Abstain ______

Town of Plymouth Fiscal Year 2027 Budget Proposal

DEREK BRINDISI
TOWN MANAGER

DECEMBER 16, 2025

Updated with Corrections

FY 27 Budget Presentation

FY 27 BUDGET

ADDITIONAL REVENUE

FINANCIAL TRENDS

INS AND OUTS

NEXT STEPS

Budget Items:	Fiscal 2026 Final Budget	Town Manager 2027	Dollar Change over Prior Year	% Change over Prior Year
Town Departments	69,519,064	73,637,159	4,118,095	5.92%
School Department	128,744,377	133,119,875	4,375,498	3.40%
Fixed Costs	76,955,624	83,792,009	6,836,385	8.88%
Debt Service	18,209,291	18,217,056	7,765	0.04%
Total General Fund Budget	**293,428,356**	**308,766,099**	**15,337,743**	**5.23%**
Sewer Enterprise Fund	8,985,926	9,702,320	*716,394*	*7.97%*
Water Enterprise Fund	6,360,074	6,150,523	*(209,551)*	*-3.29%*
Solid Waste Enterprise Fund	958,417	1,024,388	*65,971*	*6.88%*
Airport Enterprise Fund	3,816,689	3,851,761	*35,072*	*0.92%*
Cable Access Enterprise Fund	1,545,000	1,495,000	*(50,000)*	*-3.24%*
Total Enterprie Funds	**21,666,106**	**22,223,992**	**557,886**	***2.57%***
Total Budget at Town Meeting	**315,094,462**	**330,990,091**	**15,895,629**	***5.04%***
Off-Budget Expenditures (Non-Town Meeting Action)				
Cherry Sheet Assessments & Offsets	*9,872,062*	*10,351,576*	*479,515*	*4.86%*
Allowance for Abatements & Exemptions (Overlay)	*2,094,067*	*1,863,493*	*(230,574)*	*-11.01%*
Total Non-Town Meeting Action	***11,966,129***	***12,215,069***	***248,940***	***2.08%***
Budget - Grand Total	**327,060,591**	**343,205,160**	**16,144,569**	***4.94%***

2027 Town Manager Recommended Budget – General & Enterprise Funds

Plus, the other Amounts to be Raised in the General Fund

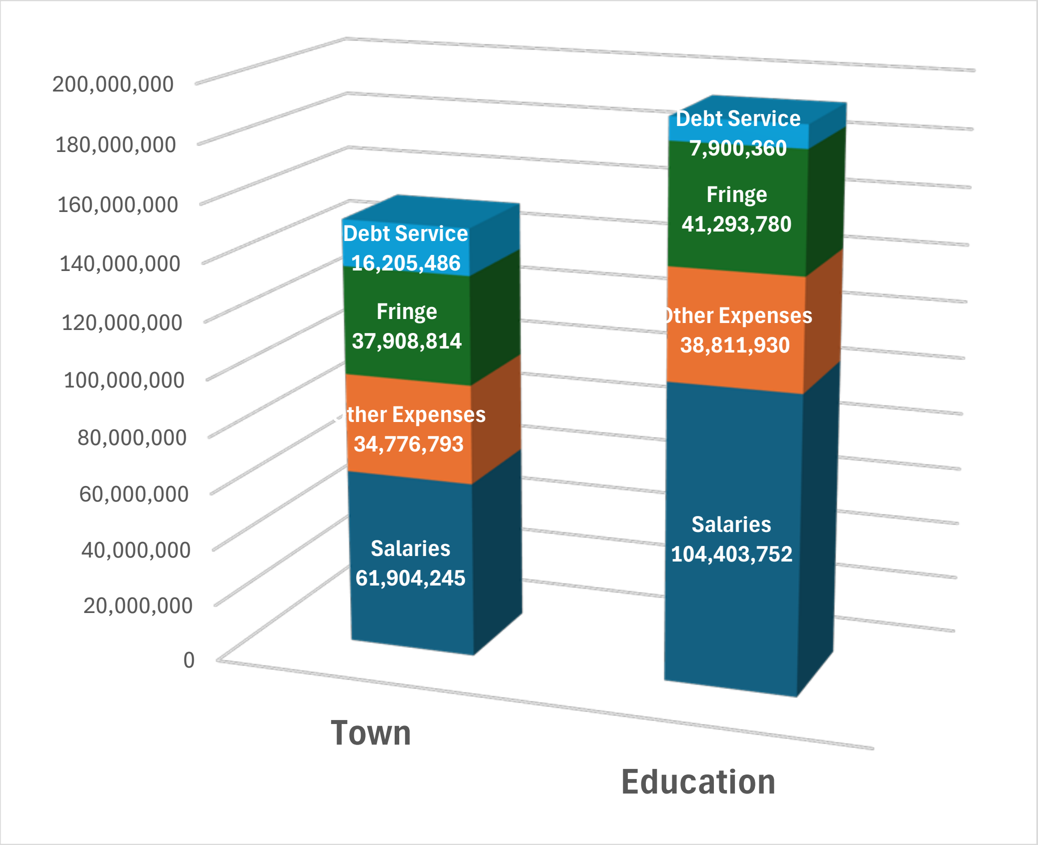
Town Departments	***Final Fiscal 2026 Budget***	***Budget Estimate for 2027***	**Dollar Change over Prior Year**	***% Change over Prior Year***
Administrative Services	3,333,782	3,544,373	210,591	*6.32%*
Department of Finance	3,485,338	3,640,745	155,407	*4.46%*
Department of Information Technology	3,291,245	3,393,927	102,682	*3.12%*
Department of Health & Human Services	5,242,573	5,333,455	90,882	*1.73%*
Department of Inspectional Services	1,280,737	1,344,743	64,006	*5.00%*
Department of Planning & Development	1,153,878	1,072,804	(81,074)	*-7.03%*
Department of Public Safety	37,656,616	41,112,247	3,455,631	*9.18%*
Department of Energy & Environment	953,620	971,761	18,141	*1.90%*
Department of Public Works	13,121,275	13,223,104	101,829	*0.78%*
Total	**69,519,064**	**73,637,159**	**4,118,095**	***5.92%***

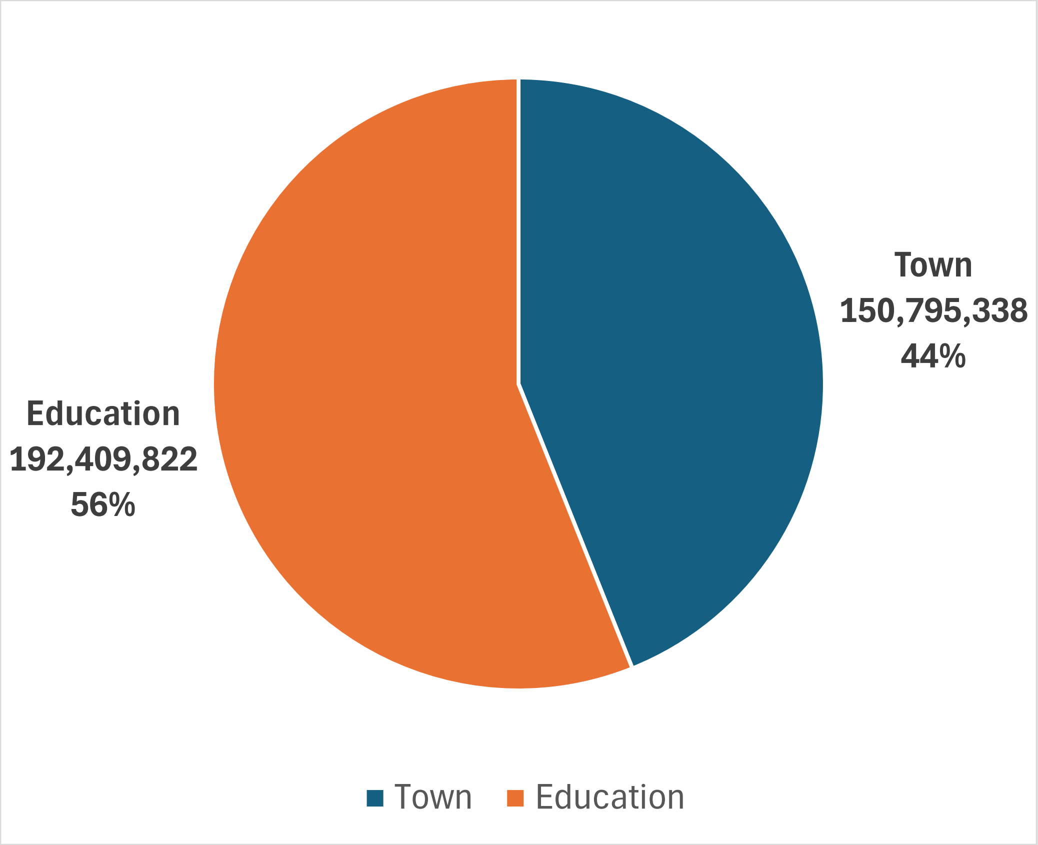
2027 Town Manager Recommended Budget – General Fund Town Departmental Budgets

Department	DESCRIPTION	Amount
Planning & Development	GRANT/REVOLVING FUND OFFSET	19,927
Police Dept	GRANT/REVOLVING FUND OFFSET	347,995
Fire Dept	GRANT/REVOLVING FUND OFFSET	40,486
Emergency Management	GRANT/REVOLVING FUND OFFSET	32,248
Harbor Master	GRANT/REVOLVING FUND OFFSET	91,721
Dept Energy & Environment	GRANT/REVOLVING FUND OFFSET	195,966
HHS - Health	GRANT/REVOLVING FUND OFFSET	295,224
HHS - CAL	GRANT/REVOLVING FUND OFFSET	247,421
HHS - Veterans	GRANT/REVOLVING FUND OFFSET	10,000
HHS - Library	GRANT/REVOLVING FUND OFFSET	344,686
HHS - Recreation	GRANT/REVOLVING FUND OFFSET	332,294
	Total	**1,957,968**

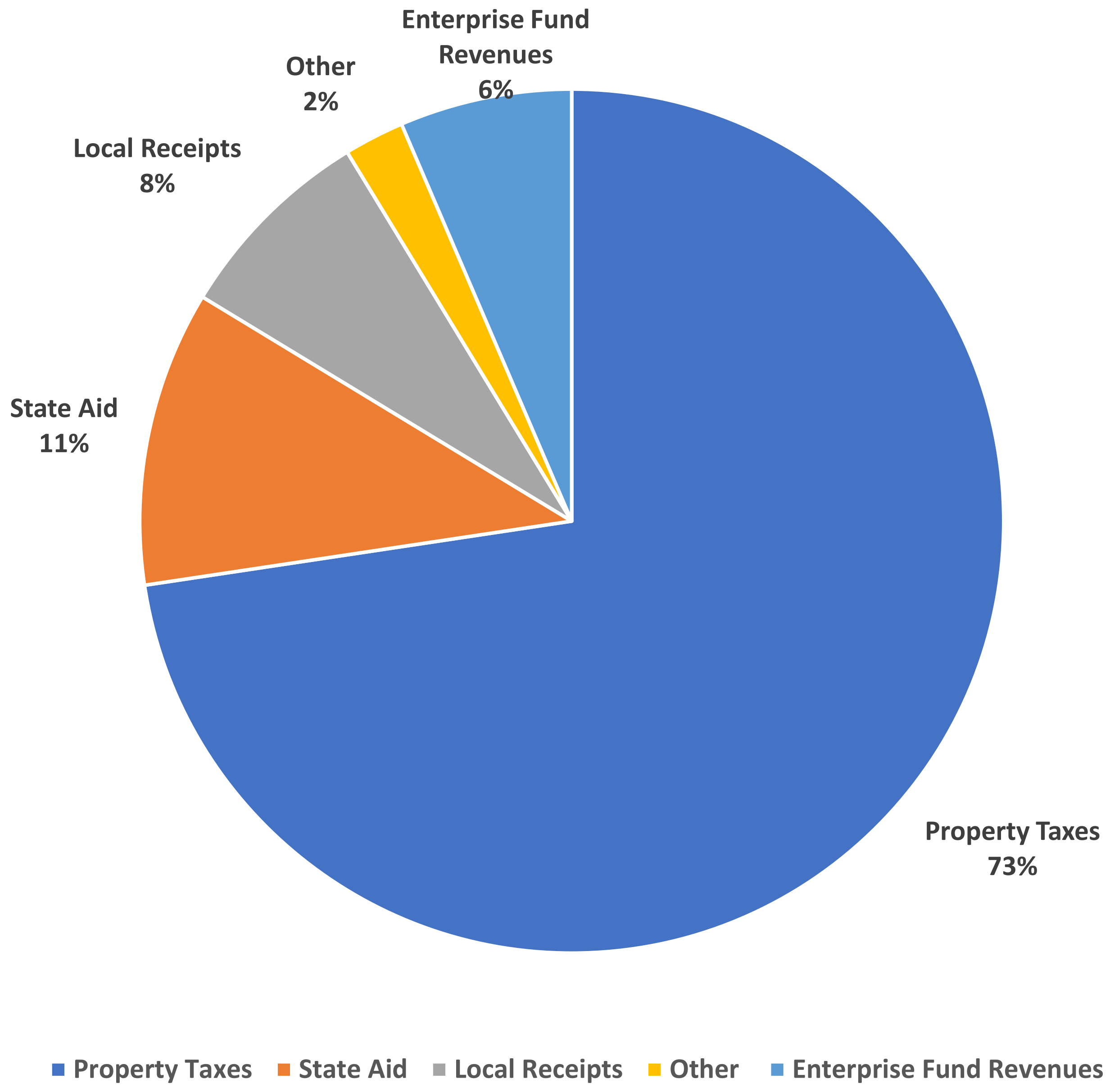
Grants and other sources

Town & Education General Fund Expenses Breakdown – Updated %'s based on 2027 (Corrected)

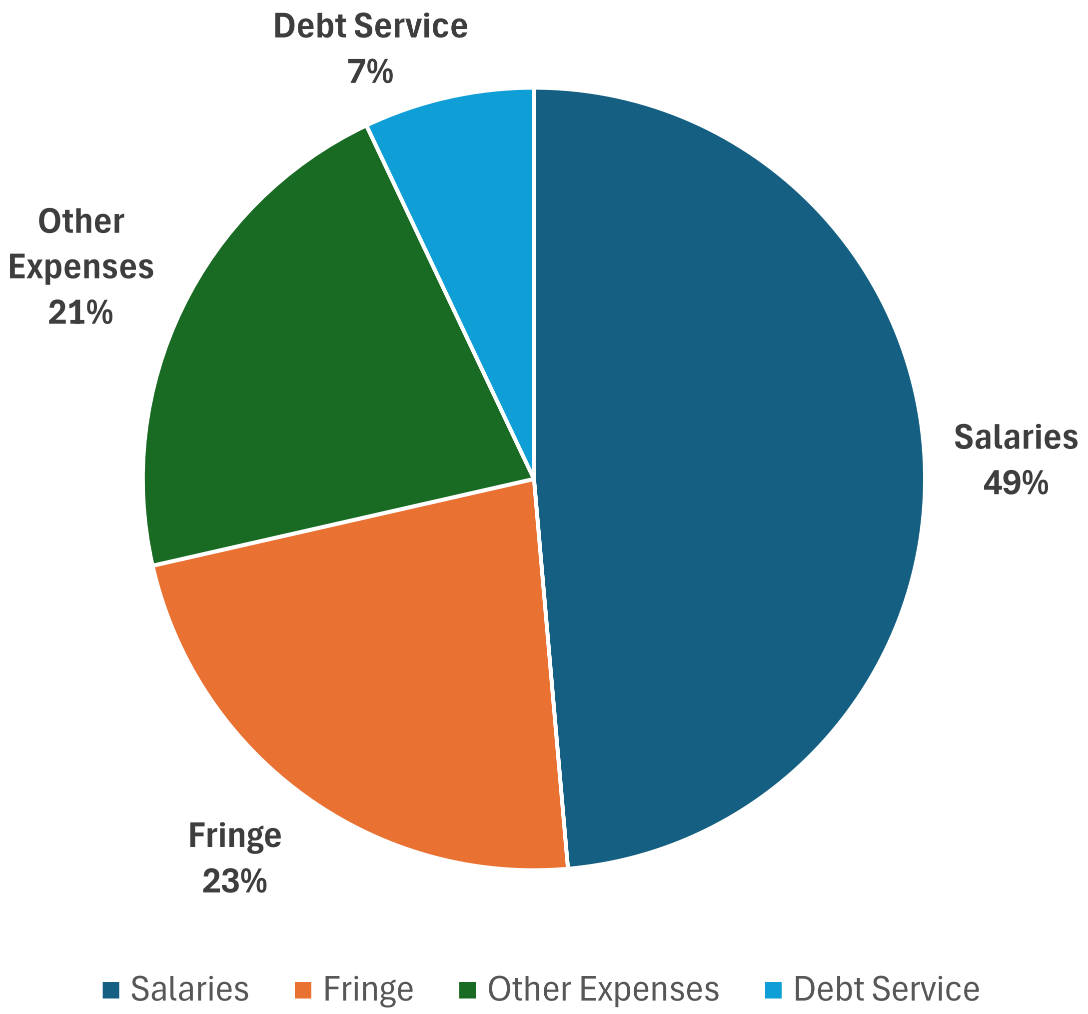




FY 27 Revenues – General & Enterprise Funds



PLYMOUTH BUDGET DRIVERS – ALL FUNDS



“First Look” at General Fund Revenues – Town & School

"First Look" Revenues Available for the Budget	Fiscal 2026 Final Budget	Town Manager 2027	Dollar Change over Prior Year	% Change over Prior Year
Property Taxes - Pior Year Levy	227,215,607	236,205,708	8,990,101	3.96%
Property Taxes - 2.5% Levy Increase	5,680,390	5,905,143	224,753	3.96%
Property Taxes - New Growth	3,309,711	3,000,000	(309,711)	-9.36%
Property Taxes - Debt Exclusion	6,469,210	6,268,510	(200,700)	-3.10%
Total Property Taxes	**242,674,918**	**251,379,361**	**8,704,443**	**3.59%**
State Aid - Level Funded	38,114,194	38,114,194	0	0.00%
Local Receipts	23,402,432	26,256,935	2,854,503	12.20%
Total Revenue to be Allocated Town & School	**546,866,462**	**313,811,463**	**11,558,946**	**3.82%**

Agreement to Split New General Fund Revenues – Town & School

Revenues Available for the Budget	Fiscal 2026 Final Budget	Town Manager 2027	Dollar Change over Prior Year	% Change over Prior Year
Total Property Taxes from First Look	242,674,918	251,379,361	8,704,443	3.59%
Excess Levy Capacity - Leave $300,000	0	1,639,026	1,639,026	
State Aid	38,114,194	38,114,194	0	0.00%
Local Receipts	23,402,432	26,256,935	2,854,503	12.20%
Set Aside Decrease - Nuclear Mitigation	0	500,000	500,000	
Set Aside Decrease - Facility Capital Maintenance Fund	0	500,000	500,000	
Roads Decrease	0	410,369	410,369	
Total Revenue to be Allocated Town & School	304,191,544	318,799,885	14,608,341	4.80%

Agreement to Split New General Fund Revenues – Town & School

	Town	School	Total
Agreed Upon Allocation Formula (% from Prior Year)	**39%**	**61%**	**100%**
Updated Distribution of Revenue	**5,697,253**	**8,911,088**	**14,608,341**
Fixed Costs - Health Insurance	**1,843,253**	**3,266,691**	**5,109,944**
Fixed Costs - Pensions	**1,037,026**	**712,575**	**1,749,601**
Other Miscellaneous	(166,724)	143,564	(23,160)
Debt Service	7,765		7,765
Cherry Sheet Assessments	60,758	412,760	473,518
Overlay	(230,574)		(230,574)
Environmental Affairs Fund	5,997		5,997
Available Funds & Indirects Earmarked	(978,342)		(978,342)
Total Allocated Prior to Operating Budgets	**1,579,159**	**4,535,590**	**6,114,749**
Remaining Revenue for Operating Budgets	**4,118,094**	**4,375,498**	**8,493,592**


New Growth Trends
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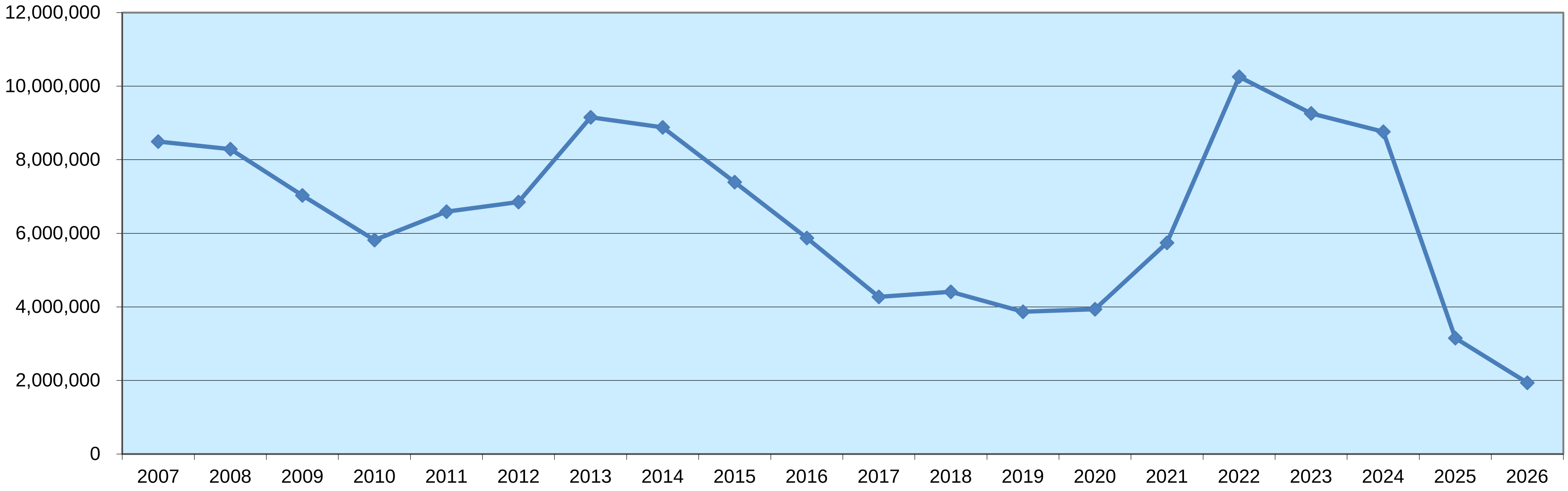
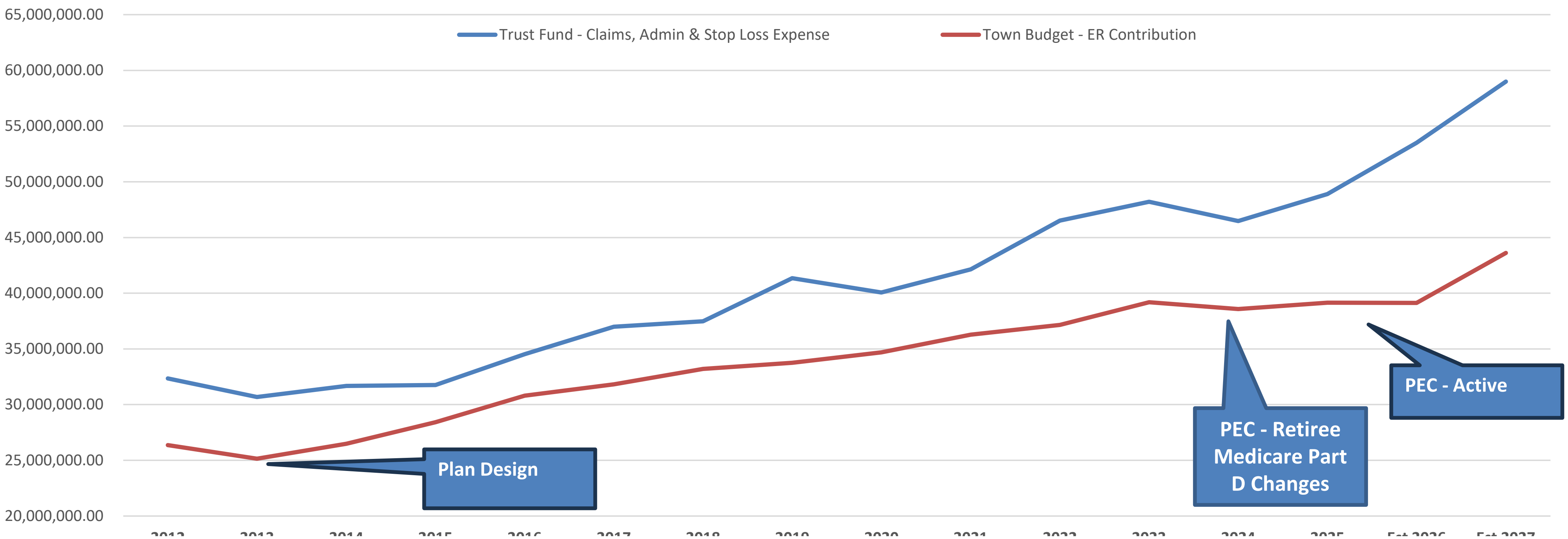
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

Fiscal Year	Town's Total New Growth	Pinehills / Redbrook	%
2022	$248,044,197.00	$87,709,214.00	35%
2023	$344,114,126.00	$129,073,324.00	38%
2024	$389,218,037.00	$169,805,100.00	44%
2025	$312,571,626.00	$141,831,700.00	45%
2026	$260,812,566.00	$112,406,224.00	43%

New Growth



Excess Levy Capacity



Health Insurance

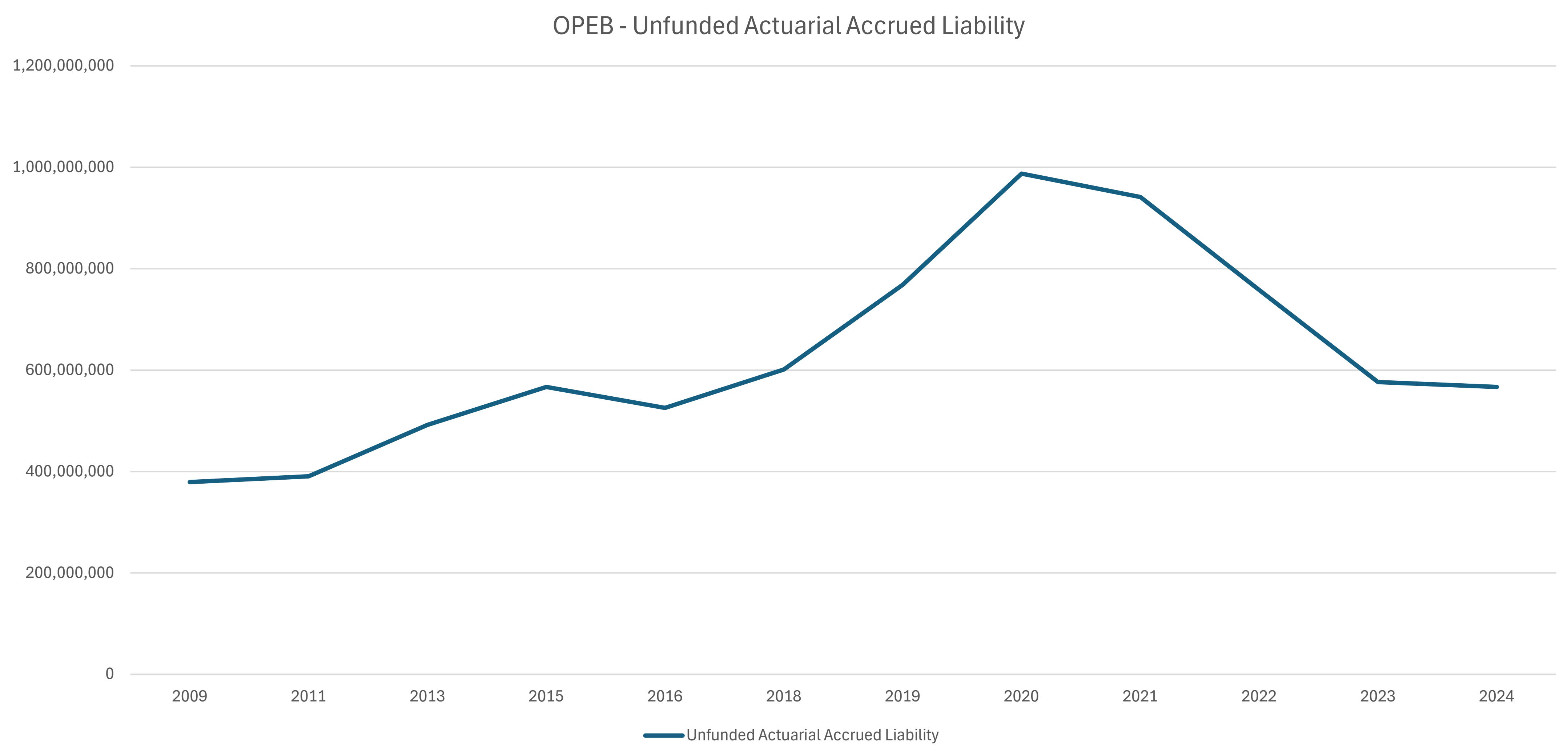
Health Insurance

CURRENT ESTIMATES

- Estimate a 13% increase on all active plans and 14% increase on retiree supplement plans.
- Estimate a 10% increase on health claims over prior year for this year, 2026 and next, 2027.
- Estimate a 3% increase on administration and 20% increase on stop loss insurance
- Trust fund balance 7/1/2025 of $12.6 million estimated to decrease to approximately $6 million based on these assumptions

RECOMMENDATIONS

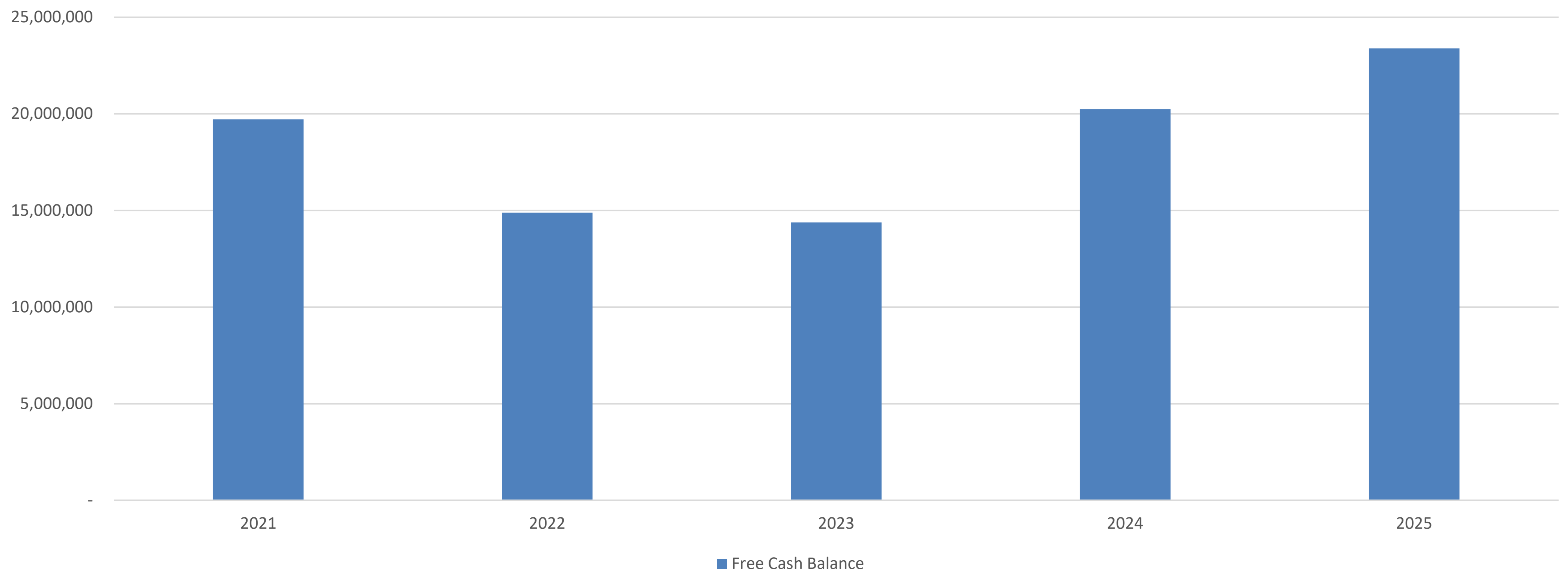
- Move to a deductible to save 3 to 4%
- GLP1 Effect save 7% on premium
- Consider State Health Insurance Program
- Many others


OPEB - Unfunded Actuarial Accrued Liability
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
0
2009
2011
2013
2015
2016
2018
2019
2020
2021
2022
2023
2024
Unfunded Actuarial Accrued Liability

Other Priorities

- Capital Request Funding Available – Roads General Fund Levy - **$2,239,631**
- Article Submitted - Set aside of $3.1 million of Motor Vehicle Excise that flowed to free cash in accordance with the Financial Policy set aside in the Pavement Management Plan Debt Stabilization Fund
- Article Submitted – Set aside $5 million of Free Cash into the Facility Capital Maintenance Stabilization Fund
- Article Submitted – Pay Off $1.5 million in debt authorized with Free Cash for purchase of a Fire Truck expected this summer, saving $500K in potential financing costs
- Reserve 10% of Free Cash, $2.3 million to roll over to following fiscal year
- Leaving $9.8 million in available Free Cash for Capital and other needs

Free Cash


25,000,000
20,000,000
15,000,000
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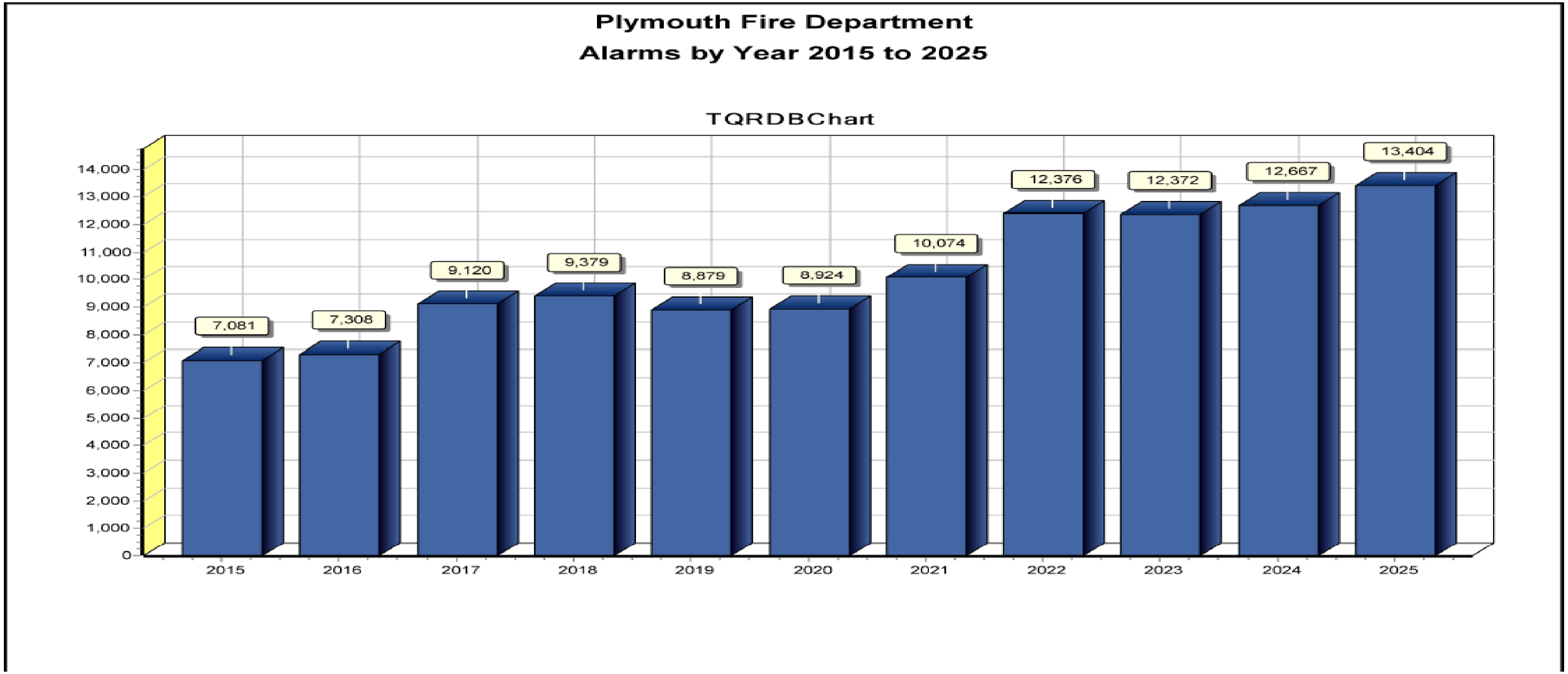
-
2021
2022
2023
2024
2025
Free Cash Balance

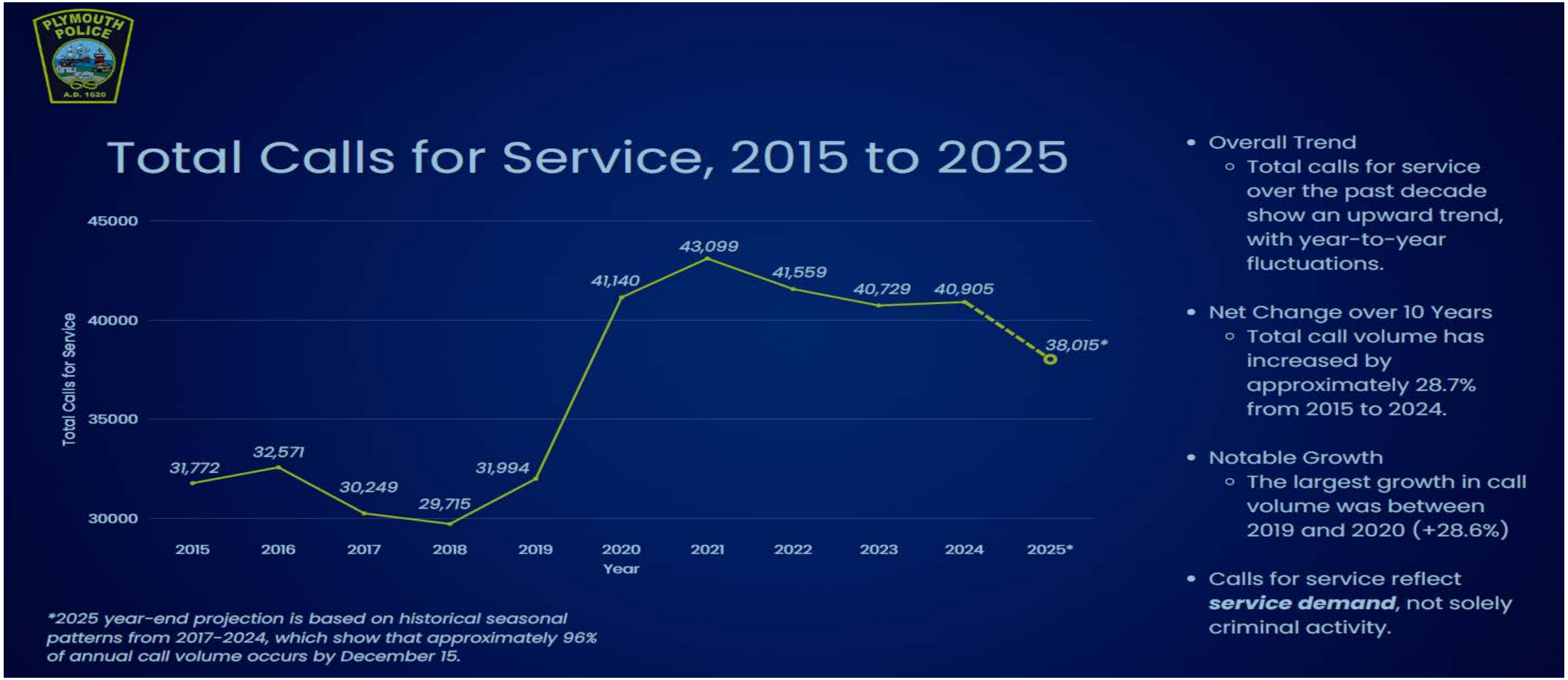
Budget Cuts

Dept	Description	Cut Amount	Comment
Information Technology	New Initiative	(765,000.00)	8 Personnel
Information Technology	Expense Lines	(90,645.00)	Equipment
Police	Equipment	(156,268.00)	Cut Cruisers by 2
Police	Expense Lines	(115,506.00)	Remove WHB Parking
Fire	New Initiative	(636,207.00)	8 Firefighters
Fire	Departmental Equipment	(179,781.00)	
DPW - GF - Solid Waste	Expense Lines	(23,800.00)	Cut Additional Quarterly Testing at Cedarville Landfill

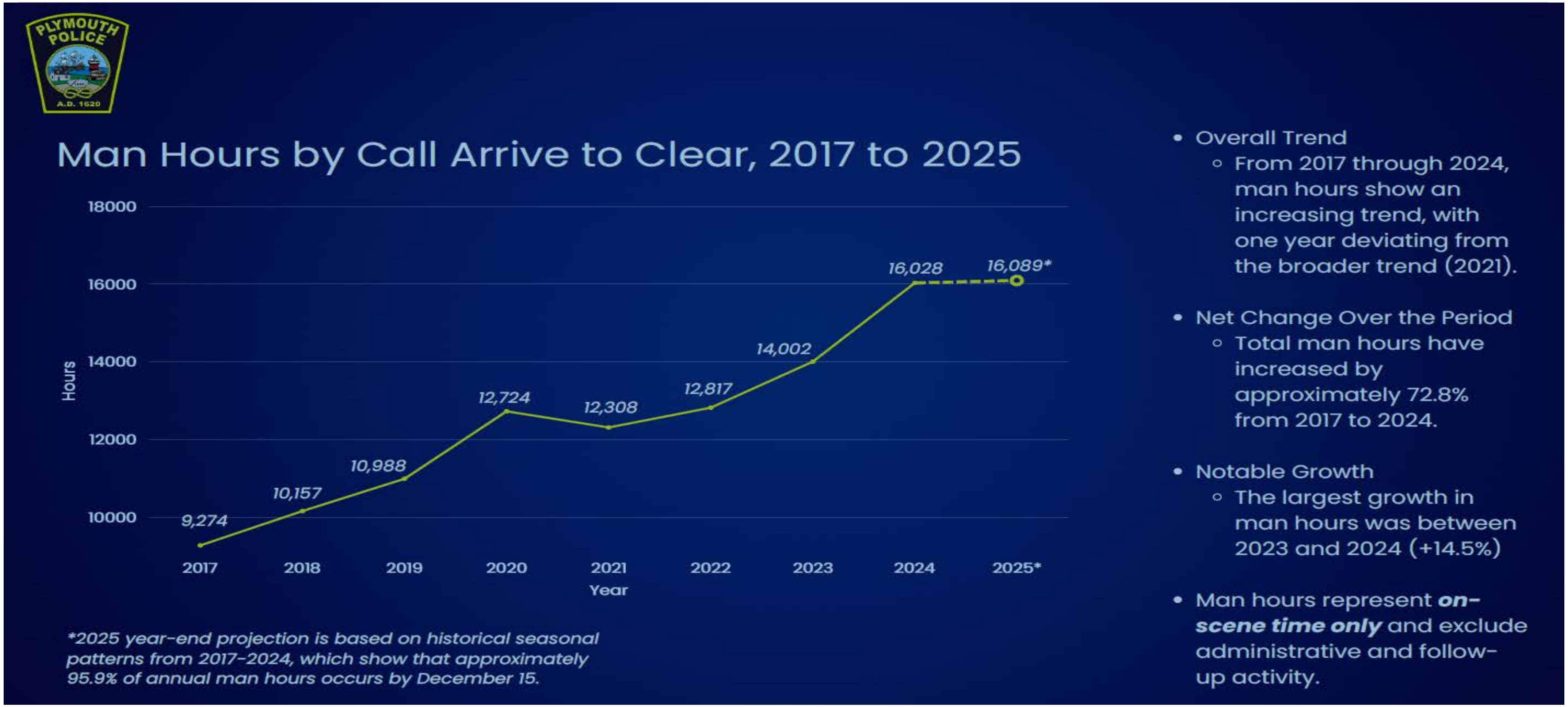


Fire Calls For Service

Police Calls for Service



Time on Scene



State Aid- Status Update

FY 27 Budget is Level Funded over 2026

Governors proposed budget will be released by end of January 2026, Actual by end of June 2026

1. State Aid Increase over Level Funded is directed towards OPEB funding
2. Balance to be set aside in Salary Reserve

Budget Closing

- Select Board Vote Budget January 6th
- January 13th Joint Meeting with Advisory & Finance and School Committee
- Advisory and Finance Committee Subcommittee

Questions?

Town of Plymouth
Select Board

Administrative Notes

REQUESTED BY:	Various
PROPOSED MOTION:	The Board will make a motion to approve the listed Administrative Notes individually or as a group.
NOTES:	
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea _______ Nay _______ Abstain _______

Select Board Budget Vote

Exerpt from Budget Presentation with Updated Numbers

Budget Items:	Fiscal 2026 Final Budget	Town Manager 2027	Dollar Change over Prior Year	% Change over Prior Year
Town Departments	69,519,064	73,637,159	4,118,095	5.92%
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Budget - Grand Total	**327,060,591**	**343,205,160**	**16,144,569**	***4.94%***

Town of Plymouth
General Fund Budget
Sources Uses - 2027 Estimate - TMNGR (2)

GENERAL FUND REVENUES

	Final Fiscal 2025 Budget	Final Fiscal 2026 Budget	Budget Estimate for 2027	Dollar Change over Prior Year	% Change over Prior Year
Property Taxes					
Prior Year Tax Levy Limit	217,750,575	227,215,607	236,205,708	8,990,101	
Amended Prior Year New Growth	(1,492)	0		0	
2.5% Allowance	5,443,727	5,680,390	5,905,143	224,753	
New Growth	4,022,797	3,309,711	3,000,000	(309,711)	
Operational Override		0		0	
Levy Limit	**227,215,607**	**236,205,708**	**245,110,851**	**8,905,143**	3.77%
Debt Exclusion	6,670,410	6,469,210	6,268,510	(200,700)	
Other					
Maximum Allowable Levy Limit	**233,886,017**	**242,674,918**	**251,379,361**	**8,704,443**	3.59%
Unused Levy Capacity	(3,152,091)	(1,939,027)	(300,000)	1,639,027	
Total Property Taxes Raised	**230,733,926**	**240,735,892**	**251,079,361**	**10,343,469**	**4.30%**
Tax Rate	**$12.69**	**$12.55**	**$13.09**	**0.53**	**4.21%**
Values	**18,182,342,453**	**19,182,142,764**	**19,182,142,764**	**0**	**5.50%**
State Aid - Cherry Sheet					
Chapter 70	29,055,747	30,162,897	30,162,897	0	0.00%
Charter School Reimbursement	956,065	418,176	418,176	0	0.00%
General Municipal Aid	4,824,871	4,877,945	4,877,945	0	0.00%
Veterans Benefits	282,228	363,273	363,273	0	0.00%
Exemption Reimbursement Total	494,039	786,808	786,808	0	0.00%
State Owned Land	1,304,107	1,344,063	1,344,063	0	0.00%
Public Libraries	161,819	161,032	161,032	0	0.00%
State Aid Total	**37,078,876**	**38,114,194**	**38,114,194**	**0**	**0.00%**
Local Receipts					
Motor Vehicle Excise	9,855,173	10,347,932	12,000,000	1,652,068	15.97%
Other Excise	1,850,000	1,955,000	1,900,000	(55,000)	-2.81%
Penalties & Interest	750,000	795,750	800,000	4,250	0.53%
Payments in Lieu	90,000	94,500	100,000	5,500	5.82%
Fees	590,000	619,500	706,000	86,500	13.96%
Rentals	850,000	892,500	1,000,000	107,500	12.04%
Departmental Revenue - Recreation	234,000	240,000	300,000	60,000	25.00%
Departmental Revenue - School Medicaid	500,000	525,000	634,000	109,000	20.76%
Departmental Revenue - Cemetery	92,700	97,335	97,335	0	0.00%
Departmental Revenue - Crematory	301,000	301,000	301,000	0	0.00%
Other Dept Revenue	306,000	321,300	321,300	0	0.00%
Licenses & Permits	3,490,000	3,664,500	3,900,000	235,500	6.43%
Fines & Forfeits	250,000	262,500	287,000	24,500	9.33%
Miscellaneous - Medicare D / Fringe / MOA's	707,443	742,815	750,000	7,185	0.97%
PGDC Parking Deck Reimbursement for Debt	157,050	158,800	160,300	1,500	0.94%
Investment Income	1,208,461	2,384,000	3,000,000	616,000	25.84%
Local Receipt Total	**21,231,827**	**23,402,432**	**26,256,935**	**2,854,503**	**12.20%**
Other Sources					
Sewer Fund Indirect Costs	520,500	511,173	526,508	15,335	3.00%
Water Fund Indirect Costs	1,703,260	1,776,968	1,830,277	53,309	3.00%
Airport Indirect Costs	446,834	433,477	446,481	13,004	3.00%
Solid Waste Fund Indirect Costs	361,756	430,722	443,644	12,922	3.00%
Indirect Total	**3,032,350**	**3,152,340**	**3,246,910**	**94,570**	**3.00%**

Lynne A. Barrett
Director of Finance

1/2/2026

Town of Plymouth
General Fund Budget
Sources Uses - 2027 Estimate - TMNGR (2)

	Final Fiscal 2025 Budget	FATM 2026 Update	Budget Estimate for 2027	Dollar Change over Prior Year	% Change over Prior Year
Available Funds					
Title V Loan Program - Debt Service - Art 7	207,927	201,644	201,968	324	0.16%
Title V Loan Program - Administration - Art 7	43,814	77,448	79,904	2,456	3.17%
State Boat Ramp Revolving - Art 7	3,972	11,120	10,767	(353)	-3.18%
Recreation Revolving - Art 7	32,675	39,921	43,366	3,445	8.63%
Memorial Hall Revolving - Art 7	28,278	29,631	30,638	1,007	3.40%
Plymouth Beach Revolving - Art 7	25,258	19,291	22,927	3,636	18.85%
Fire Safety & Prevention Revolving - Art 7	10,309	5,750	3,952	(1,798)	-31.27%
Fire Alarm Maint Revolving - Art 7	9,430	9,578	9,885	307	3.20%
Cemetery Perpetual Care Art 7	10,000	10,000	15,000	5,000	50.00%
Municipal Waterways - Article 7	130,000	130,000	130,000	0	0.00%
Municipal Waterways - Article 7 - Debt	50,000	55,000	55,000	0	0.00%
Environmental Affairs Fund	0	20,000	14,000	(6,000)	-30.00%
Pavement Management Debt Fund	1,193,231	1,158,900	1,114,400	(44,500)	-3.84%
Free Cash for Budget - towards OPEB for 2027	0	75,000	1,000,000	925,000	1233.33%
Meals Tax for Town Hall Project	1,799,345	1,796,344	1,791,594	(4,750)	-0.26%
Other Available FundsTotal	**3,544,239**	**3,639,627**	**4,523,399**	**883,772**	**24.28%**
Grand Total	**295,621,217**	**309,044,484**	**323,220,799**	**14,176,315**	**4.59%**

GENERAL FUND BUDGETS

	Final Fiscal 2025 Budget	Final Fiscal 2026 Budget	Budget Estimate for 2027	Dollar Change over Prior Year	% Change over Prior Year
Administrative Services	3,261,767	3,333,782	3,544,373	210,591	6.32%
Department of Finance	3,221,708	3,485,338	3,640,745	155,407	4.46%
Department of Information Technology	3,000,361	3,291,245	3,393,927	102,682	3.12%
Department of Health & Human Services	4,993,021	5,242,573	5,333,455	90,882	1.73%
Department of Inspectional Services	1,109,287	1,280,737	1,344,743	64,006	5.00%
Department of Planning & Development	1,011,810	1,153,878	1,072,804	(81,074)	-7.03%
Department of Public Safety	35,453,797	37,656,616	41,112,247	3,455,631	9.18%
Department of Energy & Environment	888,265	953,620	971,761	18,141	1.90%
Department of Public Works	12,784,810	13,121,275	13,223,104	101,829	0.78%
Fixed Costs	75,931,248	76,955,624	83,792,009	6,836,385	8.88%
Debt Service	18,209,291	18,209,291	18,217,056	7,765	0.04%
School	121,365,299	128,744,377	133,119,875	4,375,498	3.40%
Total	**281,230,664**	**293,428,356**	**308,766,099**	**15,337,743**	**5.23%**
Articles					
Nuclear Mitigation Stabilization	500,000	500,000	0	(500,000)	-100.00%
Facility Maintenance Stabilization Fund	500,000	500,000	0	(500,000)	-100.00%
Capital - Roads	1,500,000	2,650,000	2,239,631	(410,369)	-15.49%
Total	**2,500,000**	**3,650,000**	**2,239,631**	**(1,410,369)**	**-38.64%**
Other Amounts to be Raised					
Environmental Affairs Fund - PILOTS (1/2)		240,667	246,664	5,997	#DIV/0!
Cherry Sheet Assessments	10,398,127	9,470,363	9,943,881	473,518	5.00%
Cherry Sheet Offsets	161,819	161,032	161,032	0	0.00%
Overlay Reserve	1,330,608	2,094,067	1,863,493	(230,574)	-11.01%
Total	**11,890,553**	**11,966,129**	**12,215,069**	**248,940**	**2.08%**
Total	**$295,621,217**	**$309,044,485**	**$323,220,799**	**$14,176,314**	**4.59%**
Revenues Over (Under) Expenditures	**(0)**	**(0)**	**(0)**	**0**	
Debt Service as % Budget	**6.47%**	**6.21%**	**5.90%**		

Lynne A. Barrett
Director of Finance

1/2/2026

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
ADMINISTRATIVE SERVICES							
A - Town Manager							
Personal Services	$ 981,331	$ 1,118,243	$ 456,878	$ 1,273,081	$ 1,273,081	$ 154,838	13.8%
All Other Expenses	$ 396,229	$ 473,850	$ 127,991	$ 433,887	$ 433,887	$(39,963)	(8.4%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Town Manager Total Budget Request	**$ 1,377,561**	**$ 1,592,093**	**$ 584,870**	**$ 1,706,968**	**$ 1,706,968**	**$ 114,875**	**7.2%**
A - Human Resources							
Personal Services	$ 421,903	$ 457,885	$ 207,952	$ 473,992	$ 473,992	$ 16,107	3.5%
All Other Expenses	$ 110,316	$ 157,750	$ 50,543	$ 160,950	$ 155,250	$(2,500)	(1.6%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Human Resources Total Budget Request	**$ 532,219**	**$ 615,635**	**$ 258,495**	**$ 634,942**	**$ 629,242**	**$ 13,607**	**2.2%**
A - Town Clerk							
Personal Services	$ 439,330	$ 462,196	$ 211,981	$ 479,473	$ 479,473	$ 17,277	3.7%
All Other Expenses	$ 261,261	$ 304,465	$ 108,280	$ 317,465	$ 304,465	$ -	- %
Departmental Equipment	$ 23,355	$ 23,356	$ 17,516	$ 23,356	$ 23,356	$ -	- %
Town Clerk Total Budget Request	**$ 723,946**	**$ 790,017**	**$ 337,778**	**$ 820,294**	**$ 807,294**	**$ 17,277**	**2.2%**
A - Elections & Town Meeting							
Personal Services	$ 218,099	$ 132,100	$ 8,238	$ 263,800	$ 232,300	$ 100,200	75.9%
All Other Expenses	$ 182,091	$ 178,190	$ 36,556	$ 142,822	$ 142,822	$(35,368)	(19.8%)
Departmental Equipment	$ -	$ -	$ -	$ 18,000	$ -	$ -	- %
Elections & Town Meeting Total Budget Request	**$ 400,190**	**$ 310,290**	**$ 44,794**	**$ 424,622**	**$ 375,122**	**$ 64,832**	**20.9%**
A - 1749 Court House							
Personal Services	$ 11,990	$ 19,497	$ 10,310	$ 19,497	$ 19,497	$ -	- %
All Other Expenses	$ 5,320	$ 6,250	$ 1,995	$ 6,250	$ 6,250	$ -	- %
1749 Court House Total Budget Request	**$ 17,310**	**$ 25,747**	**$ 12,304**	**$ 25,747**	**$ 25,747**	**$ -**	**- %**
Administrative Services Department Total	**$ 3,051,226**	**$ 3,333,782**	**$ 1,238,240**	**$ 3,612,573**	**$ 3,544,373**	**$ 210,591**	**6.3%**
SCHOOL SERVICES							
F - School Services							
School Services	$ 120,408,362	$ 128,744,377	$ 40,816,378	$ 134,348,043	$ 133,119,875	$ 4,375,498	3.4%
School Services Total Budget Request	**$ 120,408,362**	**$ 128,744,377**	**$ 40,816,378**	**$ 134,348,043**	**$ 133,119,875**	**$ 4,375,498**	**3.4%**
School Services Department Total	**$ 120,408,362**	**$ 128,744,377**	**$ 40,816,378**	**$ 134,348,043**	**$ 133,119,875**	**$ 4,375,498**	**3.4%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
FINANCE							
B - Finance And Accounting							
Personal Services	$ 919,563	$ 1,091,866	$ 449,318	$ 1,150,394	$ 1,150,394	$ 58,528	5.4%
All Other Expenses	$ 123,789	$ 147,400	$ 7,560	$ 136,400	$ 136,400	$(11,000)	(7.5%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Finance And Accounting Total Budget Request	**$ 1,043,352**	**$ 1,239,266**	**$ 456,877**	**$ 1,286,794**	**$ 1,286,794**	**$ 47,528**	**3.8%**
B - Procurement							
Personal Services	$ 225,010	$ 230,377	$ 125,535	$ 275,068	$ 275,068	$ 44,691	19.4%
All Other Expenses	$ 193,747	$ 228,166	$ 51,690	$ 296,915	$ 203,815	$(24,351)	(10.7%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Procurement Total Budget Request	**$ 418,757**	**$ 458,543**	**$ 177,225**	**$ 571,983**	**$ 478,883**	**$ 20,340**	**4.4%**
B - Assessing							
Personal Services	$ 615,338	$ 674,032	$ 305,203	$ 736,955	$ 701,615	$ 27,583	4.1%
All Other Expenses	$ 80,063	$ 119,122	$ 12,758	$ 119,792	$ 119,122	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Assessing Total Budget Request	**$ 695,401**	**$ 793,154**	**$ 317,960**	**$ 856,747**	**$ 820,737**	**$ 27,583**	**3.5%**
B - Treasurer And Collector							
Personal Services	$ 811,532	$ 882,708	$ 397,657	$ 942,664	$ 942,664	$ 59,956	6.8%
All Other Expenses	$ 52,603	$ 111,667	$ 11,651	$ 116,635	$ 111,667	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Treasurer And Collector Total Budget Request	**$ 864,135**	**$ 994,375**	**$ 409,308**	**$ 1,059,299**	**$ 1,054,331**	**$ 59,956**	**6.0%**
Finance Department Total	**$ 3,021,645**	**$ 3,485,338**	**$ 1,361,371**	**$ 3,774,823**	**$ 3,640,745**	**$ 155,407**	**4.5%**
INFORMATION TECHNOLOGY							
B - Information Technology							
Personal Services	$ 753,553	$ 957,768	$ 414,176	$ 1,756,626	$ 991,626	$ 33,858	3.5%
All Other Expenses	$ 2,000,987	$ 2,216,477	$ 1,139,675	$ 2,417,946	$ 2,327,301	$ 110,824	5.0%
Departmental Equipment	$ 59,461	$ 117,000	$ 88,881	$ 136,500	$ 75,000	$(42,000)	(35.9%)
Information Technology Total Budget Request	**$ 2,814,001**	**$ 3,291,245**	**$ 1,642,732**	**$ 4,311,072**	**$ 3,393,927**	**$ 102,682**	**3.1%**
Information Technology Department Total	**$ 2,814,001**	**$ 3,291,245**	**$ 1,642,732**	**$ 4,311,072**	**$ 3,393,927**	**$ 102,682**	**3.1%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
HEALTH & HUMAN SERVICES							
E - Animal Control							
Personal Services	$ 205,903	$ 220,594	$ 90,827	$ 222,104	$ 222,104	$ 1,510	0.7%
All Other Expenses	$ 5,544	$ 6,800	$ 1,253	$ 6,800	$ 6,800	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Animal Control Total Budget Request	**$ 211,447**	**$ 227,394**	**$ 92,079**	**$ 228,904**	**$ 228,904**	**$ 1,510**	**0.7%**
E - Public Health							
Personal Services	$ 334,629	$ 361,803	$ 163,914	$ 376,316	$ 376,316	$ 14,513	4.0%
All Other Expenses	$ 65,600	$ 92,400	$ 31,082	$ 87,550	$ 87,550	$(4,850)	(5.2%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Public Health Total Budget Request	**$ 400,229**	**$ 454,203**	**$ 194,995**	**$ 463,866**	**$ 463,866**	**$ 9,663**	**2.1%**
E - Center For Active Living							
Personal Services	$ 732,474	$ 848,005	$ 359,875	$ 874,167	$ 874,167	$ 26,162	3.1%
All Other Expenses	$ 95,406	$ 78,650	$ 31,648	$ 81,850	$ 78,650	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Center For Active Living Total Budget Request	**$ 827,880**	**$ 926,655**	**$ 391,523**	**$ 956,017**	**$ 952,817**	**$ 26,162**	**2.8%**
E - Veterans Services							
Personal Services	$ 157,232	$ 164,310	$ 76,981	$ 169,008	$ 169,008	$ 4,698	2.9%
All Other Expenses	$ 372,620	$ 463,788	$ 162,066	$ 465,411	$ 413,788	$(50,000)	(10.8%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Veterans Services Total Budget Request	**$ 529,853**	**$ 628,098**	**$ 239,048**	**$ 634,419**	**$ 582,796**	**$(45,302)**	**(7.2%)**
E - Disabilities							
All Other Expenses	$ -	$ 350	$ -	$ 350	$ 350	$ -	- %
Disabilities Total Budget Request	**$ -**	**$ 350**	**$ -**	**$ 350**	**$ 350**	**$ -**	**- %**
E - Library							
Personal Services	$ 1,554,920	$ 1,768,021	$ 757,171	$ 1,905,635	$ 1,823,531	$ 55,510	3.1%
All Other Expenses	$ 571,742	$ 609,798	$ 369,952	$ 615,340	$ 609,798	$ -	- %
Departmental Equipment	$ 27,283	$ 10,844	$ 3,295	$ -	$ -	$(10,844)	(100.0%)
Library Total Budget Request	**$ 2,153,946**	**$ 2,388,663**	**$ 1,130,419**	**$ 2,520,975**	**$ 2,433,329**	**$ 44,666**	**1.9%**
E - Recreation							
Personal Services	$ 550,229	$ 587,600	$ 335,221	$ 684,783	$ 627,783	$ 40,183	6.8%
All Other Expenses	$ 27,792	$ 29,610	$ 15,915	$ 30,635	$ 29,610	$ -	- %
Departmental Equipment	$ 2,025	$ -	$ -	$ 14,000	$ 14,000	$ 14,000	- %
Recreation Total Budget Request	**$ 580,046**	**$ 617,210**	**$ 351,136**	**$ 729,418**	**$ 671,393**	**$ 54,183**	**8.8%**
Health & Human Services Department Total	**$ 4,703,401**	**$ 5,242,573**	**$ 2,399,200**	**$ 5,533,949**	**$ 5,333,455**	**$ 90,882**	**1.7%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
INSPECTIONAL SERVICES							
A - Inspectional Services							
Personal Services	$ 1,028,884	$ 1,258,927	$ 552,906	$ 1,409,190	$ 1,322,933	$ 64,006	5.1%
All Other Expenses	$ 15,495	$ 21,810	$ 7,452	$ 21,810	$ 21,810	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Inspectional Services Total Budget Request	**$ 1,044,379**	**$ 1,280,737**	**$ 560,358**	**$ 1,431,000**	**$ 1,344,743**	**$ 64,006**	**5.0%**
Inspectional Services Department Total	**$ 1,044,379**	**$ 1,280,737**	**$ 560,358**	**$ 1,431,000**	**$ 1,344,743**	**$ 64,006**	**5.0%**
PLANNING & DEVELOPMENT							
E - Planning & Development							
Personal Services	$ 779,129	$ 848,203	$ 336,487	$ 825,483	$ 825,483	$(22,720)	(2.7%)
All Other Expenses	$ 187,784	$ 280,827	$ 107,744	$ 222,473	$ 222,473	$(58,354)	(20.8%)
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Planning & Development Total Budget Request	**$ 966,913**	**$ 1,129,030**	**$ 444,231**	**$ 1,047,956**	**$ 1,047,956**	**$(81,074)**	**(7.2%)**
E - Redevelopment Authority							
All Other Expenses	$ 24,357	$ 24,848	$ -	$ 25,342	$ 24,848	$ -	- %
Redevelopment Authority Total Budget Request	**$ 24,357**	**$ 24,848**	**$ -**	**$ 25,342**	**$ 24,848**	**$ -**	**- %**
Planning & Development Department Total	**$ 991,270**	**$ 1,153,878**	**$ 444,231**	**$ 1,073,298**	**$ 1,072,804**	**$(81,074)**	**-7.0%**
PUBLIC SAFETY							
C - Police							
Personal Services	$ 14,097,144	$ 15,871,689	$ 6,136,556	$ 17,869,270	$ 17,734,681	$ 1,862,992	11.7%
All Other Expenses	$ 575,004	$ 911,548	$ 236,041	$ 1,137,275	$ 1,021,769	$ 110,221	12.1%
Departmental Equipment	$ 591,287	$ 820,090	$ 713,020	$ 965,608	$ 809,340	$(10,750)	(1.3%)
Police Total Budget Request	**$ 15,263,436**	**$ 17,603,327**	**$ 7,085,618**	**$ 19,972,153**	**$ 19,565,790**	**$ 1,962,463**	**11.1%**
C - Harbor Master							
Personal Services	$ 504,060	$ 563,542	$ 282,782	$ 577,585	$ 577,585	$ 14,043	2.5%
All Other Expenses	$ 58,728	$ 73,100	$ 18,380	$ 80,400	$ 77,100	$ 4,000	5.5%
Fuel & Utilities	$ 13,900	$ 30,000	$ 6,297	$ 30,000	$ 25,000	$(5,000)	(16.7%)
Departmental Equipment	$ 9,547	$ 25,000	$ -	$ 7,500	$ 7,500	$(17,500)	(70.0%)
Harbor Master Total Budget Request	**$ 586,235**	**$ 691,642**	**$ 307,459**	**$ 695,485**	**$ 687,185**	**$(4,457)**	**(0.6%)**
C - Fire							
Personal Services	$ 15,438,178	$ 16,925,806	$ 7,531,433	$ 19,011,234	$ 18,375,027	$ 1,449,221	8.6%
All Other Expenses	$ 539,608	$ 582,025	$ 204,116	$ 732,945	$ 582,025	$ -	- %
Departmental Equipment	$ 253,491	$ 385,184	$ 13,904	$ 564,965	$ 385,184	$ -	- %
Fire Total Budget Request	**$ 16,231,277**	**$ 17,893,015**	**$ 7,749,453**	**$ 20,309,144**	**$ 19,342,236**	**$ 1,449,221**	**8.1%**

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
C - Emergency Management							
Personal Services	$ 58,677	$ 70,612	$ 33,712	$ 89,414	$ 85,814	$ 15,202	21.5%
All Other Expenses	$ 1,303,758	$ 1,391,020	$ 996,369	$ 1,424,222	$ 1,424,222	$ 33,202	2.4%
Departmental Equipment	$ -	$ 7,000	$ 3,900	$ 7,000	$ 7,000	$ -	- %
Emergency Management Total Budget Request	**$ 1,362,435**	**$ 1,468,632**	**$ 1,033,980**	**$ 1,520,636**	**$ 1,517,036**	**$ 48,404**	**3.3%**
Public Safety Department Total	**$ 33,443,382**	**$ 37,656,616**	**$ 16,176,510**	**$ 42,497,418**	**$ 41,112,247**	**$ 3,455,631**	**9.2%**
ENERGY AND ENVIRONMENT							
C - Energy & Environment							
Personal Services	$ 745,119	$ 802,420	$ 370,123	$ 831,561	$ 831,561	$ 29,141	3.6%
All Other Expenses	$ 126,521	$ 131,200	$ 15,523	$ 131,200	$ 126,200	$(5,000)	(3.8%)
Departmental Equipment	$ -	$ 20,000	$ -	$ 14,000	$ 14,000	$(6,000)	(30.0%)
Energy & Environment Total Budget Request	**$ 871,641**	**$ 953,620**	**$ 385,646**	**$ 976,761**	**$ 971,761**	**$ 18,141**	**1.9%**
Energy And Environment Department Total	**$ 871,641**	**$ 953,620**	**$ 385,646**	**$ 976,761**	**$ 971,761**	**$ 18,141**	**1.9%**
PUBLIC WORKS							
D - DPW Engineering							
Personal Services	$ 422,920	$ 677,995	$ 250,358	$ 697,745	$ 697,745	$ 19,750	2.9%
All Other Expenses	$ 80,596	$ 83,862	$ 73,677	$ 83,862	$ 83,862	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ 22,000	$ -	$ -	- %
DPW Engineering Total Budget Request	**$ 503,516**	**$ 761,857**	**$ 324,035**	**$ 803,607**	**$ 781,607**	**$ 19,750**	**2.6%**
D - DPW Highway							
Personal Services	$ 1,774,324	$ 2,278,741	$ 858,323	$ 2,333,234	$ 2,333,234	$ 54,493	2.4%
All Other Expenses	$ 221,454	$ 239,070	$ 70,021	$ 321,070	$ 239,070	$ -	- %
Fuel & Utilities	$ 32,815	$ 36,180	$ 4,428	$ 36,180	$ 36,180	$ -	- %
Departmental Equipment	$ 4,299	$ -	$ -	$ -	$ -	$ -	- %
DPW Highway Total Budget Request	**$ 2,032,892**	**$ 2,553,991**	**$ 932,771**	**$ 2,690,484**	**$ 2,608,484**	**$ 54,493**	**2.1%**
D - DPW Administration							
Personal Services	$ 763,364	$ 914,779	$ 378,087	$ 913,882	$ 912,182	$(2,597)	(0.3%)
All Other Expenses	$ 34,005	$ 41,132	$ 19,032	$ 51,132	$ 41,132	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
DPW Administration Total Budget Request	**$ 797,369**	**$ 955,911**	**$ 397,119**	**$ 965,014**	**$ 953,314**	**$(2,597)**	**(0.3%)**
D - Building Maintenance							
Personal Services	$ 1,016,749	$ 1,129,567	$ 462,091	$ 1,163,044	$ 1,021,065	$(108,502)	(9.6%)
All Other Expenses	$ 1,009,921	$ 1,011,107	$ 531,853	$ 1,193,107	$ 1,011,107	$ -	- %
Fuel & Utilities	$ 1,610,871	$ 1,447,250	$ 655,327	$ 1,695,203	$ 1,695,203	$ 247,953	17.1%
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Building Maintenance Total Budget Request	**$ 3,637,541**	**$ 3,587,924**	**$ 1,649,271**	**$ 4,051,354**	**$ 3,727,375**	**$ 139,451**	**3.9%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
D - Fleet Maintenance							
Personal Services	$ 335,789	$ 467,764	$ 159,472	$ 481,473	$ 481,473	$ 13,709	2.9%
All Other Expenses	$ 411,537	$ 483,320	$ 116,528	$ 483,320	$ 483,320	$ -	- %
Fuel & Utilities	$ 557,248	$ 1,109,700	$ 226,915	$ 1,109,700	$ 859,700	$(250,000)	(22.5%)
Departmental Equipment	$ 15,827	$ -	$ -	$ -	$ -	$ -	- %
Fleet Maintenance Total Budget Request	**$ 1,320,400**	**$ 2,060,784**	**$ 502,915**	**$ 2,074,493**	**$ 1,824,493**	**$(236,291)**	**(11.5%)**
D - Solid Waste							
Personal Services	$ 174,284	$ 177,425	$ 96,388	$ 191,233	$ 191,233	$ 13,808	7.8%
All Other Expenses	$ 153,451	$ 220,500	$ 64,291	$ 249,400	$ 220,500	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ 20,000	$ -	$ -	- %
Solid Waste Total Budget Request	**$ 327,735**	**$ 397,925**	**$ 160,679**	**$ 460,633**	**$ 411,733**	**$ 13,808**	**3.5%**
D - Crematory							
Personal Services	$ 202,094	$ 243,209	$ 112,300	$ 299,831	$ 299,831	$ 56,622	23.3%
All Other Expenses	$ 44,167	$ 51,500	$ 9,217	$ 51,500	$ 51,500	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
Crematory Total Budget Request	**$ 246,260**	**$ 294,709**	**$ 121,517**	**$ 351,331**	**$ 351,331**	**$ 56,622**	**19.2%**
D - Cemetery							
Personal Services	$ 666,010	$ 816,279	$ 319,095	$ 835,587	$ 835,587	$ 19,308	2.4%
All Other Expenses	$ 46,949	$ 57,831	$ 16,088	$ 77,831	$ 57,831	$ -	- %
Departmental Equipment	$ 5,652	$ 16,000	$ 10,765	$ 8,688	$ 8,688	$(7,312)	(45.7%)
Cemetery Total Budget Request	**$ 718,611**	**$ 890,110**	**$ 345,948**	**$ 922,106**	**$ 902,106**	**$ 11,996**	**1.3%**
D - Parks And Forestry							
Personal Services	$ 1,083,736	$ 1,343,508	$ 520,442	$ 1,495,741	$ 1,388,105	$ 44,597	3.3%
All Other Expenses	$ 264,054	$ 274,556	$ 99,012	$ 332,326	$ 274,556	$ -	- %
Departmental Equipment	$ -	$ -	$ -	$ 19,500	$ -	$ -	- %
Parks And Forestry Total Budget Request	**$ 1,347,791**	**$ 1,618,064**	**$ 619,454**	**$ 1,847,567**	**$ 1,662,661**	**$ 44,597**	**2.8%**
Public Works Department Total	**$ 10,932,114**	**$ 13,121,275**	**$ 5,053,709**	**$ 14,166,589**	**$ 13,223,104**	**$ 101,829**	**0.8%**
Total Budget School & Town	**$ 181,281,421**	**$ 198,263,441**	**$ 70,078,376**	**$ 211,725,526**	**$ 206,757,034**	**$ 8,493,593**	**4.3%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

TOWN FUNDS

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
FIXED COSTS SCHOOL & TOWN							
B - Salary Reserve Account	$ 396,028	$ 329,597	$ 300,093	-	-	$(329,597)	(100.0%)
B - Finance Committee Reserve Account	$ -	$ 150,000	$ -	150,000	150,000	$ -	- %
B - Tax Title Foreclosures	$ 92,745	$ 261,000	$ 19,276	261,000	236,000	$(25,000)	(9.6%)
F - Medicaid Program	$ 279,678	$ 336,492	$ 109,063	340,502	340,502	$ 4,010	1.2%
F - Out of District Transportation	$ 48,943	$ 82,045	$ 13,921	69,000	69,000	$(13,045)	(15.9%)
D - Snow & Ice Removal	$ 1,142,007	$ 1,366,415	$ 57,584	1,369,615	1,366,415	$ -	- %
A - Member Benefits	$ 8,409,523	$ 9,613,575	$ 3,482,524	9,552,609	10,035,678	$ 422,103	4.4%
B - Pensions	$ 19,886,375	$ 21,524,793	$ 21,524,793	23,281,218	23,274,394	$ 1,749,601	8.1%
B - Unemployment Compensation	$ 60,220	$ 60,220	$ 60,220	125,000	125,000	$ 64,780	107.6%
B - Member Insurance	$ 39,146,125	$ 39,131,723	$ 15,257,381	43,614,367	44,241,667	$ 5,109,944	13.1%
B - OPEB Trust Funding	$ 1,263,179	$ 1,290,740	$ 1,290,740	1,346,940	1,346,940	$ 56,200	4.4%
B - Compensated Absences	$ 150,000	$ 150,000	$ 150,000	150,000	150,000	$ -	- %
A - All Town Insurance	$ 2,255,194	$ 2,659,024	$ 2,172,484	2,456,413	2,456,413	$(202,611)	(7.6%)
Total Fixed Costs Budget School & Town	**$ 73,130,016**	**$ 76,955,624**	**$ 44,438,078**	**$ 82,716,664**	**$ 83,792,009**	**$ 6,836,385**	**8.9%**
COMMUNITY DEBT SCHOOL & TOWN							
B - Principal	$ 10,733,243	$ 10,666,354	$ 47,473	10,597,208	10,597,208	$(69,146)	(0.6%)
B - Interest	$ 6,357,282	$ 5,914,448	$ 2,957,699	5,428,216	5,428,216	$(486,232)	(8.2%)
B - Temporary Interest	$ 173,040	$ 1,598,489	$ -	2,161,632	2,161,632	$ 563,143	35.2%
B - Miscellaneous Interest	$ 4,274	$ 5,000	$ 1,029	5,000	5,000	$ -	- %
B - Bond Issuance	$ 11,525	$ 25,000	$ 3,000	25,000	25,000	$ -	- %
Total Debt Service	**$ 17,279,364**	**$ 18,209,291**	**$ 3,009,201**	**$ 18,217,056**	**$ 18,217,056**	**$ 7,765**	**- %**
TOTAL GENERAL FUND	**$ 271,690,802**	**$ 293,428,356**	**$ 117,525,655**	**$ 312,659,246**	**$ 308,766,099**	**$ 15,337,743**	**5.2%**

AIRPORT FUND

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
ENTERPRISE FUNDS							
G - Personal Services	$ 687,255	$ 746,030	$ 338,449	$ 773,417	$ 773,417	$ 27,387	3.7%
G - All Other Expenses	$ 1,832,372	$ 3,024,350	$ 828,014	$ 3,031,950	$ 3,031,950	$ 7,600	0.3%
G - Airport Enterprise Debt	$ 42,150	$ 40,650	$ 5,325	$ 39,150	$ 39,150	$(1,500)	(3.7%)
G - Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
G - Transfer to OPEB Trust	$ 6,284	$ 5,659	$ 5,659	$ 7,244	$ 7,244	$ 1,585	28.0%
Total Airport Budget	**$ 2,568,062**	**$ 3,816,689**	**$ 1,177,447**	**$ 3,851,761**	**$ 3,851,761**	**$ 35,072**	**0.9%**
G - Personal Services	$ 349,646	$ 418,301	$ 175,074	$ 438,636	$ 438,636	$ 20,335	4.9%
G - Other Expenditures	$ 5,316,480	$ 5,674,866	$ 2,260,471	$ 6,249,279	$ 6,249,279	$ 574,413	10.1%
G - Departmental Equipment	$ 8,900	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	- %
G - Sewer Enterprise Debt	$ 2,562,806	$ 2,890,127	$ 831,037	$ 3,001,705	$ 3,001,705	$ 111,578	3.9%
G - Transfer to OPEB Trust	$ 2,446	$ 2,632	$ 2,632	$ 2,700	$ 2,700	$ 68	2.6%
Total Sewer Budget	**$ 8,240,277**	**$ 8,985,926**	**$ 3,269,214**	**$ 9,702,320**	**$ 9,702,320**	**$ 716,394**	**8.0%**
G - Personal Services	$ 1,552,141	$ 1,762,682	$ 713,782	$ 1,786,733	$ 1,786,733	$ 24,051	1.4%
G - Other Expenditures	$ 1,281,228	$ 1,500,423	$ 536,744	$ 1,500,423	$ 1,500,423	$ -	- %
G - Departmental Equipment	$ -	$ -	$ -	$ -	$ -	$ -	- %
G - Water Enterprise Debt	$ 2,355,931	$ 3,082,886	$ 327,472	$ 2,847,935	$ 2,847,935	$(234,951)	(7.6%)
G - Transfer to OPEB Trust	$ 14,192	$ 14,083	$ 14,083	$ 15,432	$ 15,432	$ 1,349	9.6%
Total Water Budget	**$ 5,203,492**	**$ 6,360,074**	**$ 1,592,080**	**$ 6,150,523**	**$ 6,150,523**	**$(209,551)**	**(3.3%)**
G - Personal Services	$ 317,765	$ 343,132	$ 145,051	$ 359,301	$ 359,301	$ 16,169	4.7%
G - Other Expenditures	$ 519,387	$ 612,258	$ 229,267	$ 641,548	$ 641,548	$ 29,290	4.8%
G - Departmental Equipment	$ -	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	- %
G - Transfer to OPEB Trust	$ 2,495	$ 3,027	$ 3,027	$ 3,539	$ 3,539	$ 512	16.9%
Total Solid Waste Budget	**$ 839,648**	**$ 958,417**	**$ 377,345**	**$ 1,024,388**	**$ 1,024,388**	**$ 65,971**	**6.9%**
G - Other Expenditures	$ 1,400,950	$ 1,540,000	$ 688,216	$ 1,490,000	$ 1,490,000	$(50,000)	(3.2%)
G - Departmental Equipment	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	- %
Total Cable Budget	**$ 1,400,950**	**$ 1,545,000**	**$ 688,216**	**$ 1,495,000**	**$ 1,495,000**	**$(50,000)**	**(3.2%)**
TOTAL ENTERPRISE FUNDS	**$ 18,252,428**	**$ 21,666,106**	**$ 7,104,303**	**$ 22,223,992**	**$ 22,223,992**	**$ 557,886**	**2.6%**
TOTAL FY2027 BUDGET	**$ 289,943,230**	**$ 315,094,462**	**$ 124,629,958**	**$ 334,883,238**	**$ 330,990,091**	**$ 15,895,629**	**5.0%**

TOWN OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
FY2027 - Projection 22702

AIRPORT FUND

ACCOUNT INFORMATION	2025 Actual	2026 Revised Budget	2026 YTD Actual	2027 Department Request	2027 Town Mgr Recommendation	Variance 2027 to 2026	% Variance
INDIRECT COSTS							
G - Airport Fund - Indirect Cost	$ 446,834	$ 433,477	$ 180,616	$ 446,481	$ 446,481	$ 13,004	3.0%
G - Sewer Fund - Indirect Cost	$ 520,500	$ 511,173	$ 212,989	$ 526,508	$ 526,508	$ 15,335	3.0%
G - Water Fund - Indirect Cost	$ 1,703,260	$ 1,776,968	$ 740,408	$ 1,830,277	$ 1,830,277	$ 53,309	3.0%
G - Solid Waste Fund - Indirect Cost	$ 361,756	$ 430,722	$ 179,471	$ 443,644	$ 443,644	$ 12,922	3.0%
Total Indirect Costs	**$ 3,032,350**	**$ 3,152,340**	**$ 1,313,484**	**$ 3,246,910**	**$ 3,246,910**	**$ 94,570**	**3.0%**