

PLYMOUTH SELECT BOARD

Tuesday, January 6, 2026 | 6:00 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=UGhFZVJmaHVwQmIx0pVYjRDMlozZz09>

• Webinar ID: 916-9514-0644 • Passcode: 121500 •

6:00 PM Call to Order

RECEIVED

By Elveera Gallino at 7:42 am, Dec 31, 2025

Administrative Notes

1. The Board will authorize the acceptance and expenditure of a Massachusetts State Budget Earmark in the amount of \$5,000.00, to be utilized towards the purchase of a test set of PFAS-free firefighter turnout gear.
2. The Board will authorize the acceptance and expenditure of a donation of \$50.00, made by Donna Eddy of Plymouth to the Center for Active Living's Gift Account, to support the programs and services provided for Plymouth's seniors.
3. The Board will vote to authorize the Local Action Unit (LAU) application for the project located at 393 Court Street, consisting of a total of 7 condo units, all two bedrooms, with 1 Affordable unit at 80% AMI.
4. The Board will vote to execute the FY2026 Commonwealth Sewer Rate Relief Fund.
5. The Board will vote to approve the proposed changes to the Personnel Code as detailed in the packet.
6. The Board will vote to appoint Stacey Klein Verde as Counsel for the Town of Plymouth effective January 5, 2026.

Public Comment

Agenda Items

Plymouth Police Department Policy Presentation

Police Chief Dana Flynn

***Vote Anticipated**

Collaboration with ICE Policy Discussion

Kevin Canty, Selectman

*Vote Anticipated

FY2027 Budget Discussion

Derek Brindisi, Town Manager

*Vote Anticipated

Administrative Notes

7. The Board will vote to include Article 1: Reports of Boards, Officers, and Committees to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
8. The Board will vote to include Article 3: Continuation of Committees to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
9. The Board will vote to include Article 4: Salaries of Elected Town Officials to the 2026 Spring Annual Town Meeting Warrant and recommend it to Town Meeting.
10. 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.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.

Town Manager's Report

Select Board Discussion – New Business / Letters / Old Business

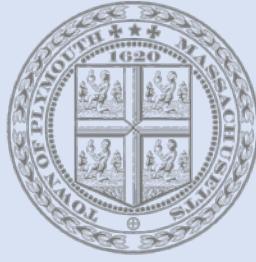
Adjournment – *Next Meeting will be held January 13, 2026*

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

- **January 13, 2026**
 - **Joint Budget Meeting: Select Board, Advisory & Finance Committee, and School Committee**
- **January 20, 2026**
 - **Joint Meeting: 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 | December 30, 2025 7:18 PM



**Town of Plymouth
Select Board**

Administrative Notes

REQUESTED BY:	Various
PROPOSED MOTION:	The Board will make a motion to approve the listed Administrative Notes (#1-6) individually or as a group.
NOTES:	
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea _____ Nay _____ Abstain _____



TOWN OF PLYMOUTH
ACCOUNTING & FINANCE DEPARTMENT
26 COURT STREET, PLYMOUTH, MA 02360
PHONE: (508) 747-1620, EXTENSION 10247
WWW.PLYMOUTH-MA.GOV

MEMORANDUM

TO: SELECT BOARD
FROM: TIFFANY PARK, GRANT WRITER, FINANCE DEPARTMENT
SUBJECT: AUTHORIZATION FOR GRANT APPLICATIONS, AWARDS, AND/OR DONATIONS
DATE: DECEMBER 24, 2025

To comply with Section 53A of M.G.L. Chapter 44 (Grants and Gifts; Acceptance and Expenditure), I recommend that the Select Board vote to authorize the application for, and (if awarded) acceptance and expenditure of, the following grants and/or gifts.

FY26 State Budget Earmark – PFAS Protective Gear

(Award)

The Fire Department has been notified that it will receive a **\$5,000.00** earmark from the FY26 State Budget to purchase PFAS-free test gear. Plymouth will receive this funding, along with the towns of Pembroke, Kingston, Plympton, Falmouth, Mashpee, Bourne, and Sandwich (with each receiving the same \$5,000.00 allocation), resulting from a budget amendment submitted by State Senator Dylan Fernandes.

Research has exposed concerns regarding the presence of PFAS (perfluoroalkyl and polyfluoroalkyl substances) chemicals in the protective suits worn by firefighters (known as “turnout gear”), prompting efforts to develop new gear technology. The intention behind this funding is to provide local fire departments with the opportunity to test a set of alternative gear that was fabricated without PFAS chemicals.

Contribution Made to the Center for Active Living

(Donation)

Donna Eddy of Plymouth generously donated **\$50.00** to the Center for Active Living’s Donation Account, to support the CAL’s programs and services.

**Office of Community Development
Town of Plymouth
26 Court St.
508-747-1620, ext. 10150
pwhalen@plymouth-ma.gov**

TO: BOS/Chair David Golden

FROM: Peggy Whalen, Director --Office of Community Development

RE: Matt Sheridan Inclusionary Housing Project 393 Court Street

DATE: 12/24/2025

Please see the attached Local Action Unit (LAU) application for the project located at 393 Court Street by developer Matt Sheridan (Sheridan Properties LLC). This project is a multi-unit family building consisting of a total of 7 condo units, all two bedrooms and 1 of those units will be affordable at 80% AMI. The one affordable unit will count on the SHI list.

Thank you, Peggy

LOCAL INITIATIVE PROGRAM APPLICATION FOR LOCAL ACTION UNITS

Introduction

The Local Initiative Program (LIP) is a state housing initiative administered by the Department of Housing and Community Development (DHCD) to encourage communities to produce affordable housing for low- and moderate-income households.

The program provides technical and other non-financial assistance to cities or towns seeking to increase the supply of housing for households at or below 80% of the area median income. LIP-approved units are entered into the subsidized housing inventory (SHI) pursuant to Chapter 40B.

Local Action Units (LAUs) are created through local municipal action *other than comprehensive permits*; for example, through special permits, inclusionary zoning, conveyance of public land, utilization of Community Preservation Act (CPA) funds, etc.

DHCD shall certify units submitted as LAUs if they met the requirements of 760 CMR 56.00 and the LIP Guidelines, which are part of the Comprehensive Permit Guidelines and can be found on the [DHCD website at www.mass.gov/dhcd](http://www.mass.gov/dhcd).

To apply, a community must submit a complete, signed copy of this application to:

**Department of Housing and Community Development
100 Cambridge Street, Suite 300
Boston, Massachusetts 02114
Attention: Rieko Hayashi, Program Coordinator**

**Telephone: 617-573-1426
Email: rieko.hayashi@state.ma.us**

Community Support Narrative, Project Description and Documentation

Please provide a description of the project, including a summary of the project's history and the ways in which the community fulfilled the local action requirement.

New 7 unit building with 1 affordable unit at 80% AMI, satisfying the 10 percent requirement of the Town of Plymouth.

Signatures of Support for the Local Action Units Application

Chief Executive Officer:

defined as the mayor in a city and the board of selectmen in a town, unless some other municipal officer is designated to be the chief executive officer under the provisions of a local charter

Signature: _____

Print Name: _____

Date: _____

Chair, Local Housing Partnership:

(as applicable)

Signature: _____

Print Name: _____

Date: _____

Municipal Contact Information

Chief Executive Officer

Name David Golden

Address 26 Court St Plymouth Ma 02360

Phone

Email

Town Administrator/Manager

Name Derek Brindisi

Address 26 Court St Plymouth Ma 02360

Phone

Email

City/Town Planner (if any)

Name Lauren Lind

Address 26 Court St Plymouth Ma 02360

Phone

Email

City/Town Counsel

Name

Address

Phone

Email

Chairman, Local Housing Partnership (if any)

Name

Address

Phone

Email

Community Contact Person for this project

Name Peggy Whalen

Address 26 Court St Plymouth Ma 02360

Phone

Email

The Project

Developer

Name Sheridan Properties LLC

Address 687 State Rd Unit 7 Plymouth Ma 02360

Phone 508-577-0389

Email Matt@sheridanhomebuilders.com

Is your municipality utilizing any HOME or CDBG funding for this project? Yes X No

Local tax rate per thousand \$ 12.61 for Fiscal Year 2025

Site Characteristics

<u>Project Style</u>	<u>Total # of Units</u>	<u># of Units Proposed for LAU Certification</u>
Detached single-family house	_____	_____
Rowhouse/townhouse	_____	_____
Duplex	_____	_____
Multifamily house (3+ family)	<u>7</u> _____	<u>1</u> _____
Multifamily rental building	_____	_____
Other (specify)	_____	_____

Unit Composition

Type of Unit:	# of Units	# of BRs	# of Baths	Gross Square Feet	Livable Square Feet	Proposed Sales Prices/Rents	Proposed Condo Fee
Condo Ownership							
Fee Simple Ownership							
Rental							
Affordable:	<u>1</u>	<u>2</u>	<u>1</u>	<u>900</u>	<u>900</u>		<u>\$390</u>
Market:	<u>2</u>	<u>2</u>	<u>1.5</u>	<u>1200</u>	<u>1150</u>	<u>522,500</u>	<u>\$390</u>
	<u>4</u>	<u>2</u>	<u>1.5</u>	<u>1600</u>	<u>1400</u>	<u>649,000</u>	<u>\$390</u>

Please attach the following documents to your application:

1. Documentation of municipal action (e.g., copy of special permit, CPA funds, land donation, etc.)

2. Long-Term Use Restrictions (request documents before submission):

For ownership projects, this is the Regulatory Agreement for Ownership Developments, redlined to reflect any proposed changes and/or the model deed rider.

For rental projects, this is the Regulatory Agreement for Rental Developments, redlined to reflect any proposed changes.

For HOME-funded projects, this is the HOME covenant/deed restriction. When attaching a HOME deed restriction to a unit, the universal deed rider cannot be used.

3. Documents of Project Sponsor's (developer's) legal existence and authority to sign the Regulatory Agreement:

- appropriate certificates of Organization/Registration and Good Standing from the Secretary of State's Office
- mortgagee consents to the Regulatory Agreement
- trustee certificates or authorization for signer(s) to execute all documents

4. For Condominium Projects Only: The Condominium Master deed with schedule of undivided interest in the common areas in percentages set forth in the condominium master deed

5. For Rental Projects Only: A copy of the Local Housing Authority's current Utility Allowances

6. Massachusetts Environmental Policy Act (MEPA) environmental notification form (ENF) – for new construction only (request form before submission)

7. Affirmative Fair Marketing and Lottery Plan, including:

- ads and flyers with HUD Equal Housing Opportunity logo
- informational materials for lottery applicants
- eligibility requirements
- lottery application and financial forms
- lottery and resident selection procedures
- request for local preference and demonstration of need for the preference

- measures to ensure affirmative fair marketing, including outreach methods and venue list
- name of Lottery Agent with contact information

See Section III of the Comprehensive Permit Guidelines at www.mass.gov/dhcd and search for **LIP 40B Guidelines** for more information.

PLEASE CONTACT RIEKO HAYASHI OF OUR OFFICE AT 617-573-1426 IF YOU HAVE ANY QUESTIONS.



TOWN OF PLYMOUTH

26 Court Street
Plymouth, Massachusetts 02360
(508) 747-1620
www.plymouth-ma.gov

DT: December 30, 2025

TO: Derek Brindisi, Town Manager
Select Board

FR: Patricia Meachen, Treasurer

RE: Sewer Rate Relief Fund – FY2026

Attached you will find an application which requires signatures for the FY2026 Distribution of the Commonwealths Sewer Rate Relief Fund. The Commonwealth Sewer Rate Relief Fund operates under General Laws Chapter 29, §22 and was created in 1993 to mitigate escalating costs of sewer service in Massachusetts. Each year the Division of Local Services administers a program in consultation with the Department of Environmental Protection and makes awards based on eligible debt service. Eligible debt service is considered as any permanent debt issued on or after January 1, 1990 for a term of greater than 5-years for water pollution control projects.

Please let me know if you have any questions regarding this matter. Thank you.

Division of Local Services
Massachusetts Department of Revenue

COMMONWEALTH SEWER RATE RELIEF FUND

APPLICATION FOR FY2026 DISTRIBUTION

TOWN OF PLYMOUTH
City/Town/District/Authority

A. RECORD OF ELIGIBLE INDEBTEDNESS:

List permanent debt issued for more than five years (i.e., do not list bond anticipation notes) on or after January 1, 1990 wholly or in substantial part to finance or refinance the costs of planning, design, or construction of any water pollution control project or part thereof required to meet the provisions of the Federal Water Pollution Control Act (33 USC, §§ 1251 et seq.) and M.G.L. c. 21, §§ 26-53 or any wastewater collection or transportation project related thereto. Attach additional sheets if needed.

Any project for which state grants were received is ineligible.

Projects financed by the Mass. Clean Water Trust (State Revolving Fund Program) are also ineligible unless the total debt issued through the Massachusetts Water Pollution Abatement Trust (MWPAT) exceeded \$50,000,000 on June 30, 1995.

Project ID Number	Project Name	Issue Date	Original Amount*	FY2026 Debt Service*	SRF Loan Received? (Y/N)
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1. _____ **PLEASE SEE THE ATTACHED PROJECT LIST.** _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

Total FY2026 Debt Service \$ **\$1,249,133.28**

*A legible debt service schedule for the life of the bonds must be attached for all projects (this includes schedules submitted in prior years). Every refunding issue must be tied in to the initial borrowing.

A. RECORD OF ELIGIBLE INDEBTEDNESS:

TOWN OF PLYMOUTH

TOTAL FY2026 DEBT SERVICE

\$1,249,133,28

PROJECT ID #	PROJECT NAME	ISSUE DATE	ORIGINAL AMOUNT	FY2026 DEBT SERVICE	SRF LOAN RECEIVED? Y/N
1	Sewer Interceptor (I) 60710005-591101 (REFUNDED-SEE NEW SCHEDULE)	5/11/2011	\$800,000	\$52,000	NO
1A	Sewer Interceptor (I) 60710005-591101 (REFUNDING SCHEDULE)	6/9/2021	\$336,500	\$44,700	NO
2	Sewer Interceptor (O) 60710005-591116	5/7/2015	\$1,549,000	\$102,731.26	NO
3	Sewer Planning- Samoset St Ext. 60710005-591115	5/4/2017	\$475,000	\$32,881.26	NO
4	Sewer System Expansion Samoset St. 60710005-591115	5/4/2017	\$3,360,000	\$246,143.76	NO
5	Water St. Pump Station 60710005-591000 - Upgrades	6/13/2019	\$1,327,300	\$100,100	NO
6	Water St. Pump Station 60710005-591000 - Upgrades	6/13/2019	\$6,000,000	\$462,000	NO
7	Sewer Coll Rehab & Repair #1 60710005-591000	6/9/2021	\$132,500	\$12,800	NO
8	Wastewater Treatment (I) 60710005-591063 (REFUNDED-SEE NEW SCHEDULE)	5/15/2009	\$600,000	\$0.00	NO
8A	Wastewater Treatment (I) 60710005-591063 (REFUNDING SCHEDULE)	11/15/2016	\$288,500	\$32,527	NO
9	Sewer Coll Rehab & Repair #2 60710005-591000	6/9/2021	\$300,000	\$22,650	NO
10	Cordage Gravity Interceptor Relocate 60710005-591000	6/9/2021	\$903,238	\$67,950	NO
11	Sewer Collection System (I) Rehabilitation 60750005-591000	6/27/2024	\$700,000	\$66,150	NO
12	Sewer Cordage Gravity Interceptor Relocate (I) 60750005-591000	6/24/2024	\$35,000	\$6,500	NO

#1
60710005-591101

PROJECT #1

Town of Plymouth, Massachusetts
\$41,595,000 General Obligation Municipal Purpose Loan of 2011 Bonds
\$800,000 Sewer Interceptor (I), Dated May 11, 2011
Art. 41, Ch. 44 s. 7(1) auth. 10/25/2010

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/11/2011	-	-	17,755.56	17,755.56	-
11/01/2011	-	-	18,800.00	58,555.56	-
05/01/2012	40,000.00	2.000%	-	-	78,555.56
06/30/2012	-	-	18,400.00	18,400.00	-
11/01/2012	-	3.000%	18,400.00	56,400.00	-
05/01/2013	40,000.00	3.000%	-	-	76,800.00
06/30/2013	-	-	17,800.00	17,800.00	-
11/01/2013	-	4.000%	17,800.00	57,800.00	-
05/01/2014	40,000.00	4.000%	-	-	76,800.00
06/30/2014	-	-	17,000.00	17,000.00	-
11/01/2014	-	5.000%	17,000.00	57,000.00	-
05/01/2015	40,000.00	5.000%	-	-	74,000.00
06/30/2015	-	-	16,000.00	16,000.00	-
11/01/2015	-	5.000%	16,000.00	56,000.00	-
05/01/2016	40,000.00	5.000%	-	-	72,000.00
06/30/2016	-	-	15,000.00	15,000.00	-
11/01/2016	-	5.000%	15,000.00	55,000.00	-
05/01/2017	40,000.00	5.000%	-	-	70,000.00
06/30/2017	-	-	14,000.00	14,000.00	-
FY 18	11/01/2017	5.000%	14,000.00	54,000.00	68,000.00
05/01/2018	40,000.00	5.000%	-	-	-
06/30/2018	-	-	13,000.00	13,000.00	-
FY 19	11/01/2018	5.000%	13,000.00	53,000.00	-
05/01/2019	40,000.00	5.000%	-	-	68,000.00
06/30/2019	-	-	-	-	-
FY 20	11/01/2019	5.000%	12,000.00	12,000.00	-
05/01/2020	40,000.00	5.000%	12,000.00	62,000.00	-
06/30/2020	-	-	-	-	64,000.00
FY 21	11/01/2020	5.000%	11,000.00	11,000.00	-
05/01/2021	40,000.00	5.000%	11,000.00	51,000.00	-
06/30/2021	-	-	-	-	62,000.00
FY 22	11/01/2021	5.000%	10,000.00	10,000.00	-
05/01/2022	40,000.00	5.000%	10,000.00	50,000.00	60,000.00
06/30/2022	-	-	-	-	-
FY 23	11/01/2022	5.000%	9,000.00	9,000.00	58,000.00
05/01/2023	40,000.00	5.000%	9,000.00	49,000.00	-
06/30/2023	-	-	-	-	-
24	11/01/2023	5.000%	8,000.00	8,000.00	-
05/01/2024	40,000.00	5.000%	8,000.00	48,000.00	56,000.00
06/30/2024	-	-	-	-	-
25	11/01/2024	5.000%	7,000.00	7,000.00	-
05/01/2025	40,000.00	5.000%	7,000.00	47,000.00	54,000.00
06/30/2025	-	-	-	-	-
26	11/01/2025	5.000%	6,000.00	6,000.00	-
05/01/2026	40,000.00	5.000%	6,000.00	46,000.00	52,000.00
06/30/2026	-	-	-	-	-
FY 26	11/01/2026	5.000%	5,000.00	5,000.00	-
05/01/2027	40,000.00	5.000%	5,000.00	45,000.00	50,000.00
06/30/2027	-	-	-	-	-
27	11/01/2027	5.000%	4,000.00	4,000.00	-
05/01/2028	40,000.00	5.000%	4,000.00	44,000.00	48,000.00
06/30/2028	-	-	-	-	-
28	11/01/2028	5.000%	3,000.00	3,000.00	-
05/01/2029	40,000.00	5.000%	3,000.00	43,000.00	-
06/30/2029	-	-	-	-	46,000.00
29	11/01/2029	5.000%	2,000.00	2,000.00	-
05/01/2030	40,000.00	5.000%	2,000.00	42,000.00	-
06/30/2030	-	-	-	-	44,000.00
30	11/01/2030	5.000%	1,000.00	1,000.00	-
05/01/2031	40,000.00	5.000%	1,000.00	41,000.00	-
06/30/2031	-	-	-	-	42,000.00
	Total	\$800,000.00	\$414,955.56	\$1,214,955.56	-

Yield Statistics

Bond Year Dollars \$8,377.78

Average Life 10.472 Years

Average Coupon 4.9530505%

Net Interest Cost (NIC) 3.9339579%

True Interest Cost (TIC) 3.5462303%

Bond Yield for Arbitrage Purposes 3.7267183%

All Inclusive Cost (AIC) 3.6462303%

IRS Form 8038 3.5337980%

Net Interest Cost 10.417 Years

Weighted Average Maturity

BOND DEBT SERVICE

60750005-591101

Town of Plymouth, Massachusetts
Refund May 11, 2011 Sewer Interceptor (I)

Dated Date 06/09/2021
Delivery Date 06/09/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2021	-	-	6,518.19	6,518.19	-
05/01/2022	31,500.00	5.000%	8,262.50	39,762.50	-
06/30/2022	-	-	-	-	46,280.69
11/01/2022	-	-	7,475.00	7,475.00	-
05/01/2023	35,000.00	5.000%	7,475.00	42,475.00	-
06/30/2023	-	-	-	-	49,950.00
11/01/2023	-	-	6,600.00	6,600.00	-
05/01/2024	35,000.00	5.000%	6,600.00	41,600.00	-
06/30/2024	-	-	-	-	48,200.00
11/01/2024	-	-	5,725.00	5,725.00	-
05/01/2025	35,000.00	5.000%	5,725.00	40,725.00	-
06/30/2025	-	-	-	-	46,450.00
11/01/2025	-	-	4,850.00	4,850.00	-
05/01/2026	35,000.00	5.000%	4,850.00	39,850.00	-
06/30/2026	-	-	-	-	44,700.00
11/01/2026	-	-	3,975.00	3,975.00	-
05/01/2027	35,000.00	5.000%	3,975.00	38,975.00	-
06/30/2027	-	-	-	-	42,950.00
11/01/2027	-	-	3,100.00	3,100.00	-
05/01/2028	35,000.00	5.000%	3,100.00	38,100.00	-
06/30/2028	-	-	-	-	41,200.00
11/01/2028	-	-	2,225.00	2,225.00	-
05/01/2029	35,000.00	5.000%	2,225.00	37,225.00	-
06/30/2029	-	-	-	-	39,450.00
11/01/2029	-	-	1,350.00	1,350.00	-
05/01/2030	30,000.00	5.000%	1,350.00	31,350.00	-
06/30/2030	-	-	-	-	32,700.00
11/01/2030	-	-	600.00	600.00	-
05/01/2031	30,000.00	4.000%	600.00	30,600.00	-
06/30/2031	-	-	-	-	31,200.00
	336,500.00		86,580.69	423,080.69	423,080.69

60710005-591116

PROJECT #2

Town of Plymouth, Massachusetts
 \$44,510,000 General Obligation Municipal Purpose Loan of 2015 Bonds
 \$1,549,800 Sewer Interceptor (O) , Dated May 7, 2015
 Ch. 44, s. 8(15), Auth. 4/6/2013, Art. 9, B-6

Debt Service Schedule

DATE	PRINCIPAL	COUPON	INTEREST	TOTAL P+I	Fiscal Total
05/07/2015	-	-	28,866.24	28,866.24	-
11/01/2015	79,800.00	4.000%	29,861.63	109,661.63	138,527.87
05/01/2016	-	-	-	-	-
06/30/2016	-	-	28,265.63	28,265.63	-
11/01/2016	-	-	28,265.63	108,265.63	-
05/01/2017	80,000.00	4.000%	28,265.63	108,531.26	-
05/30/2017	-	-	-	-	-
FY 18 11/01/2017	80,000.00	4.000%	26,665.63	106,665.63	133,631.26
05/01/2018	-	-	-	-	-
06/30/2018	-	-	26,065.63	26,065.63	-
11/01/2018	-	-	25,065.63	105,065.63	130,131.26
05/01/2019	80,000.00	4.000%	23,465.63	23,465.63	-
05/30/2019	-	-	-	-	-
FY 20 11/01/2019	80,000.00	4.000%	23,465.63	103,465.63	126,931.26
05/01/2020	-	-	-	-	-
06/30/2020	-	-	21,865.63	21,865.63	-
11/01/2020	-	-	21,865.63	101,865.63	123,731.26
05/01/2021	80,000.00	4.000%	20,265.63	20,265.63	-
05/30/2021	-	-	-	-	-
FY 21 11/01/2021	80,000.00	4.000%	20,265.63	100,265.63	120,531.26
05/01/2022	-	-	-	-	-
06/30/2022	-	-	-	-	-
11/01/2022	80,000.00	4.000%	18,665.63	18,665.63	117,631.26
05/01/2023	80,000.00	4.000%	18,665.63	18,665.63	-
05/30/2023	-	-	-	-	-
FY 22 11/01/2023	80,000.00	4.000%	17,065.63	17,065.63	114,131.26
05/01/2024	-	-	-	-	-
06/30/2024	-	-	-	-	-
11/01/2024	-	-	15,465.63	15,465.63	-
05/01/2025	80,000.00	4.000%	15,465.63	95,465.63	110,931.26
05/30/2025	-	-	-	-	-
FY 23 11/01/2025	75,000.00	4.000%	13,865.63	13,865.63	102,731.26
05/01/2026	-	-	-	-	-
06/30/2026	-	-	-	-	-
11/01/2026	75,000.00	4.000%	12,365.63	12,365.63	-
05/01/2027	75,000.00	4.000%	12,365.63	87,365.63	99,731.26
06/30/2027	-	-	-	-	-
11/01/2027	-	-	10,865.63	10,865.63	-
05/01/2028	75,000.00	3.000%	10,865.63	85,865.63	96,731.26
06/30/2028	-	-	-	-	-
11/01/2028	-	-	9,740.63	9,740.63	-
05/01/2029	75,000.00	3.100%	9,740.63	84,740.63	94,491.26
06/30/2029	-	-	-	-	-
11/01/2029	-	-	8,578.13	8,578.13	-
05/01/2030	75,000.00	4.000%	8,578.13	83,578.13	92,156.26
06/30/2030	-	-	-	-	-
11/01/2030	-	-	7,078.13	7,078.13	-
05/01/2031	75,000.00	4.000%	7,078.13	82,078.13	89,156.26
06/30/2031	-	-	-	-	-
11/01/2031	-	-	5,578.13	5,578.13	-
05/01/2032	75,000.00	3.375%	5,578.13	80,578.13	86,156.26
06/30/2032	-	-	-	-	-
11/01/2032	-	-	4,312.50	4,312.50	-
05/01/2033	75,000.00	4.000%	4,312.50	79,312.50	83,625.00
06/30/2033	-	-	-	-	-
11/01/2033	-	-	2,812.50	2,812.50	-
05/01/2034	75,000.00	4.000%	2,812.50	77,812.50	80,625.00
06/30/2034	-	-	-	-	-
11/01/2034	-	-	1,312.50	1,312.50	-
05/01/2035	75,000.00	3.500%	1,312.50	76,312.50	77,625.00
06/30/2035	-	-	-	-	-
Total	\$1,549,800.00		\$605,328.03	\$2,155,128.03	

Yield Statistics

Bond Year Dollars \$15,995.97
 Average Life 10.322 Years
 Average Coupon 3.7835438%

Net Interest Cost (NIC) 3.1162759%
 True Interest Cost (TIC) 2.9772583%
 Bond Yield for Arbitrage Purposes 2.9000178%
 All Inclusive Cost (AIC) 3.0192762%

IRS Form 8038 2.8497716%
 Net Interest Cost 10.162 Years
 Weighted Average Maturity

60710005-591115
PROTECT #3

Town of Plymouth, Massachusetts
\$77,770,000 General Obligation Municipal Purpose Loan of 2017 Bonds
Dated May 4, 2017
\$476,000 Sewer Planning (Samoset Street Extension) (I) auth 4/6/2013, Ch. 44 s.

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/04/2017					
11/01/2017					
05/01/2018	15,000.00	5.000%	8,774.95	24,740.63	34,715.58
05/30/2018					
11/01/2018					
05/01/2019	15,000.00	5.000%	8,665.63	24,665.63	34,131.26
05/30/2019					
11/01/2019					
05/01/2020	15,000.00	5.000%	8,190.63	24,190.63	33,381.26
05/30/2020					
11/01/2020					
05/01/2021	15,000.00	5.000%	8,815.63	23,815.63	32,631.26
05/30/2021					
11/01/2021					
05/01/2022	20,000.00	5.000%	8,440.63	28,440.63	36,881.26
05/30/2022					
11/01/2022					
05/01/2023	25,000.00	5.000%	7,940.63	32,940.63	35,181.26
05/30/2023					
11/01/2023					
05/01/2024	20,000.00	5.000%	7,440.63	27,440.63	34,881.26
05/30/2024					
11/01/2024					
05/01/2025	20,000.00	5.000%	6,940.63	26,940.63	33,881.26
05/30/2025					
11/01/2025					
05/01/2026	20,000.00	5.000%	6,440.63	26,440.63	32,881.26
05/30/2026					
11/01/2026					
05/01/2027	25,000.00	5.000%	5,940.63	30,940.63	36,881.26
05/30/2027					
11/01/2027					
05/01/2028	25,000.00	5.000%	5,315.63	30,315.63	35,631.26
05/30/2028					
11/01/2028					
05/01/2029	25,000.00	5.000%	4,690.63	29,690.63	34,381.26
05/30/2029					
11/01/2029					
05/01/2030	25,000.00	5.000%	4,065.63	29,065.63	33,131.26
05/30/2030					
11/01/2030					
05/01/2031	30,000.00	3.000%	3,440.63	33,440.63	36,881.26
05/30/2031					
11/01/2031					
05/01/2032	30,000.00	3.000%	2,990.63	32,990.63	35,881.26
05/30/2032					
11/01/2032					
05/01/2033	30,000.00	3.125%	2,540.63	32,540.63	35,081.26
05/30/2033					
11/01/2033					
05/01/2034	30,000.00	3.250%	2,071.88	32,071.88	34,143.76
05/30/2034					
11/01/2034					
05/01/2035	30,000.00	3.250%	1,684.38	31,684.38	33,168.76
05/30/2035					
11/01/2035					
05/01/2036	30,000.00	3.375%	1,098.88	31,098.88	32,193.76
05/30/2036					
11/01/2036					
05/01/2037	35,000.00	3.375%	690.63	35,690.63	36,181.26
05/30/2037					
Total	\$476,000.00		\$217,922.02	\$692,922.02	

Yield Statistics

Bond Year Dollars \$5,668.04

Average Life 11.929 Years

Average Coupon 3.8461069%

Net Interest Cost (NIC) 3.0948636%

True Interest Cost (TIC) 2.9609352%

Bond Yield for Arbitrage Purposes 2.9946503%

All Inclusive Cost (AIC) 2.9903181%

IRS Form 8038 2.8643767%

Net Interest Cost 11.597 Years

Weighted Average Maturity

60710005-591115

PROJECT #4

Town of Plymouth, Massachusetts
\$77,770,000 General Obligation Municipal Purpose Loan of 2017 Bonds
Dated May 4, 2017
\$3,360,000 Sewer System Expansion (Samoset Street) (C) auth 10/18/2014, Ch. 44 s

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/04/2017	-	-	69,272.76	69,272.76	
11/01/2017	105,000.00	5.000%	70,446.88	175,446.88	
05/01/2018	-	-	-	-	244,719.64
06/30/2018	-	-	67,821.88	67,821.88	
11/01/2018	110,000.00	6.000%	67,821.88	177,821.88	
05/01/2019	-	-	-	-	245,643.76
06/30/2019	-	-	65,071.88	65,071.88	
11/01/2019	115,000.00	5.000%	65,071.88	180,071.88	
05/01/2020	-	-	-	-	245,143.76
06/30/2020	-	-	62,196.88	62,196.88	
11/01/2020	120,000.00	5.000%	62,196.88	182,196.88	
05/01/2021	-	-	-	-	244,393.76
06/30/2021	-	-	59,196.88	59,196.88	
11/01/2021	125,000.00	5.000%	59,196.88	184,196.88	
05/01/2022	-	-	-	-	243,393.76
06/30/2022	-	-	56,071.88	56,071.88	
11/01/2022	135,000.00	5.000%	56,071.88	191,071.88	
05/01/2023	-	-	-	-	247,143.76
06/30/2023	-	-	52,696.88	52,696.88	
11/01/2023	140,000.00	5.000%	52,696.88	192,696.88	
05/01/2024	-	-	-	-	245,393.76
06/30/2024	-	-	49,196.88	49,196.88	
11/01/2024	145,000.00	6.000%	49,196.88	194,196.88	
05/01/2025	-	-	-	-	243,393.76
06/30/2025	-	-	45,571.88	45,571.88	
11/01/2025	155,000.00	5.000%	45,571.88	200,571.88	
05/01/2026	-	-	-	-	246,143.76
06/30/2026	-	-	41,696.88	41,696.88	
11/01/2026	160,000.00	5.000%	41,696.88	201,696.88	
05/01/2027	-	-	-	-	243,393.76
06/30/2027	-	-	37,696.88	37,696.88	
11/01/2027	170,000.00	5.000%	37,696.88	207,696.88	
05/01/2028	-	-	-	-	245,393.76
06/30/2028	-	-	33,446.88	33,446.88	
11/01/2028	180,000.00	5.000%	33,446.88	213,446.88	
05/01/2029	-	-	-	-	246,893.76
06/30/2029	-	-	28,946.88	28,946.88	
11/01/2029	190,000.00	5.000%	28,946.88	218,946.88	
05/01/2030	-	-	-	-	247,893.76
06/30/2030	-	-	24,196.88	24,196.88	
11/01/2030	195,000.00	3.000%	24,196.88	219,196.88	
05/01/2031	-	-	-	-	243,393.76
06/30/2031	-	-	21,271.88	21,271.88	
11/01/2031	205,000.00	3.000%	21,271.88	226,271.88	
05/01/2032	-	-	-	-	247,543.76
06/30/2032	-	-	18,196.88	18,196.88	
11/01/2032	210,000.00	3.125%	18,196.88	228,196.88	
05/01/2033	-	-	-	-	246,393.76
06/30/2033	-	-	14,915.63	14,915.63	
11/01/2033	215,000.00	3.250%	14,915.63	229,915.63	
05/01/2034	-	-	-	-	244,831.26
06/30/2034	-	-	11,421.88	11,421.88	
11/01/2034	220,000.00	3.250%	11,421.88	231,421.88	
05/01/2035	-	-	-	-	242,843.76
06/30/2035	-	-	7,846.88	7,846.88	
11/01/2035	230,000.00	3.375%	7,846.88	237,846.88	
05/01/2036	-	-	-	-	245,693.76
06/30/2036	-	-	3,965.63	3,965.63	
11/01/2036	235,000.00	3.375%	3,965.63	238,965.63	
05/01/2037	-	-	-	-	242,931.26
06/30/2037	-	-	-	-	
Total	\$3,360,000.00	-	\$1,542,576.08	\$4,902,576.08	

Yield Statistics

Bond Year Dollars	\$40,042.00
Average Life	11.917 Years
Average Coupon	3.8523952%
Net Interest Cost (NIC)	3.0982172%
True Interest Cost (TIC)	2.9536514%
Bond Yield for Arbitrage Purposes	2.9946503%
All Inclusive Cost (AIC)	2.9930878%

IRS Form 8038	2.8567528%
Net Interest Cost	11.588 Years
Weighted Average Maturity	

Town of Plymouth, Massachusetts
\$35,180,000 General Obligation Municipal Purpose Loan of 2019 Bonds
\$1,327,300 Water Street Pump Station Upgrades II (O), Dated June 13, 2019
Ch. 44, s. 8(4), Auth. 10/21/2018

Project ID #5

Debt Service Schedule

100710005-591000

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/13/2019	-	-	26,117.00	26,117.00	-
12/01/2019	-	-	27,982.50	100,282.50	-
06/01/2020	72,300.00	5.000%	-	-	125,399.50
06/30/2020	-	-	26,175.00	26,175.00	-
12/01/2020	-	-	26,175.00	96,175.00	-
06/01/2021	70,000.00	5.000%	-	-	122,350.00
06/30/2021	-	-	24,425.00	24,425.00	-
12/01/2021	-	-	✓ 24,425.00	94,425.00	-
06/01/2022	70,000.00	5.000%	-	-	118,850.00
06/30/2022	-	-	26,175.00	26,175.00	-
12/01/2022	-	-	26,175.00	92,350.00	-
06/01/2023	70,000.00	5.000%	-	-	115,350.00
06/30/2023	-	-	20,925.00	20,925.00	-
12/01/2023	-	-	20,925.00	80,925.00	-
06/01/2024	70,000.00	5.000%	-	-	111,850.00
06/30/2024	-	-	19,175.00	19,175.00	-
12/01/2024	-	-	19,175.00	84,175.00	-
06/01/2025	65,000.00	5.000%	-	-	103,350.00
06/30/2025	-	-	17,550.00	17,550.00	-
12/01/2025	-	-	17,550.00	82,550.00	-
06/01/2026	65,000.00	5.000%	-	-	100,100.00
06/30/2026	-	-	15,925.00	15,925.00	-
12/01/2026	-	-	15,925.00	80,925.00	-
06/01/2027	65,000.00	5.000%	-	-	98,850.00
06/30/2027	-	-	14,300.00	14,300.00	-
12/01/2027	-	-	14,300.00	79,300.00	-
06/01/2028	65,000.00	5.000%	-	-	93,600.00
06/30/2028	-	-	12,675.00	12,675.00	-
12/01/2028	-	-	12,675.00	77,675.00	-
06/01/2029	65,000.00	5.000%	-	-	90,350.00
06/30/2029	-	-	11,050.00	11,050.00	-
12/01/2029	-	-	11,050.00	76,050.00	-
06/01/2030	65,000.00	4.000%	-	-	87,100.00
06/30/2030	-	-	9,750.00	9,750.00	-
12/01/2030	-	-	9,750.00	74,750.00	-
06/01/2031	65,000.00	4.000%	-	-	84,500.00
06/30/2031	-	-	8,450.00	8,450.00	-
12/01/2031	-	-	8,450.00	73,450.00	-
06/01/2032	65,000.00	4.000%	-	-	81,900.00
06/30/2032	-	-	7,150.00	7,150.00	-
12/01/2032	-	-	7,150.00	72,150.00	-
06/01/2033	65,000.00	4.000%	-	-	79,300.00
06/30/2033	-	-	5,850.00	5,850.00	-
12/01/2033	-	-	5,850.00	70,850.00	-
06/01/2034	65,000.00	3.000%	-	-	76,700.00
06/30/2034	-	-	4,875.00	4,875.00	-
12/01/2034	-	-	4,875.00	69,875.00	-
06/01/2035	65,000.00	3.000%	-	-	74,750.00
06/30/2035	-	-	3,900.00	3,900.00	-
12/01/2035	-	-	3,900.00	68,900.00	-
06/01/2036	65,000.00	3.000%	-	-	72,800.00
06/30/2036	-	-	2,925.00	2,925.00	-
12/01/2036	-	-	2,925.00	67,925.00	-
06/01/2037	65,000.00	3.000%	-	-	70,850.00
06/30/2037	-	-	1,950.00	1,950.00	-
12/01/2037	-	-	1,950.00	66,950.00	-
06/01/2038	65,000.00	3.000%	-	-	66,900.00
06/30/2038	-	-	975.00	975.00	-
12/01/2038	-	-	975.00	65,975.00	-
06/01/2039	65,000.00	3.000%	-	-	66,950.00
06/30/2039	-	-	-	-	-
Total	\$1,327,300.00	-	\$515,499.50	\$1,842,799.50	-

Yield Statistics

Bond Year Dollars	\$13,683.06
Average Life	10.309 Years
Average Coupon	3.7674294%
Net Interest Cost (NIC)	2.5740912%
True Interest Cost (TIC)	2.4078984%
Bond Yield for Arbitrage Purposes	2.2548155%
All Inclusive Cost (AIC)	2.4543453%
IRS Form 8038	2.2065071%
Net Interest Cost	10.121 Years
Weighted Average Maturity	

Hilltop Securities Inc.
 Public Finance

PROJECT #6

Town of Plymouth, Massachusetts

\$35,180,000 General Obligation Municipal Purpose Loan of 2019 Bonds
 \$6,000,000 Water Street Pump Station Upgrades I (O), Dated June 13, 2019
 Ch. 44, s. 8(4), Auth. 4/2/2016

Debt Service Schedule

60710005-591006

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/13/2019	-	-	117,600.00	117,600.00	-
12/01/2019	-	-	126,000.00	426,000.00	-
06/01/2020	300,000.00	5.000%	118,500.00	418,500.00	543,600.00
06/30/2020	-	-	-	-	-
12/01/2020	-	-	118,500.00	118,500.00	-
06/01/2021	300,000.00	5.000%	118,500.00	418,500.00	537,000.00
06/30/2021	-	-	-	-	-
12/01/2021	-	-	111,000.00	111,000.00	-
06/01/2022	300,000.00	5.000%	111,000.00	411,000.00	522,000.00
06/30/2022	-	-	-	-	-
12/01/2022	-	-	103,500.00	103,500.00	-
06/01/2023	300,000.00	5.000%	103,500.00	403,500.00	507,000.00
06/30/2023	-	-	-	-	-
12/01/2023	-	-	96,000.00	96,000.00	-
06/01/2024	300,000.00	5.000%	96,000.00	396,000.00	492,000.00
06/30/2024	-	-	-	-	-
12/01/2024	-	-	88,500.00	88,500.00	-
06/01/2025	300,000.00	5.000%	88,500.00	388,500.00	477,000.00
06/30/2025	-	-	-	-	-
12/01/2025	-	-	81,000.00	81,000.00	-
06/01/2026	300,000.00	5.000%	81,000.00	381,000.00	462,000.00
06/30/2026	-	-	-	-	-
12/01/2026	-	-	73,500.00	73,500.00	-
06/01/2027	300,000.00	5.000%	73,500.00	373,500.00	447,000.00
06/30/2027	-	-	-	-	-
12/01/2027	-	-	66,000.00	66,000.00	-
06/01/2028	300,000.00	5.000%	66,000.00	366,000.00	-
06/30/2028	-	-	-	-	432,000.00
12/01/2028	-	-	58,500.00	58,500.00	-
06/01/2029	300,000.00	5.000%	58,500.00	358,500.00	-
06/30/2029	-	-	-	-	417,000.00
12/01/2029	-	-	51,000.00	51,000.00	-
06/01/2030	300,000.00	4.000%	51,000.00	351,000.00	-
06/30/2030	-	-	-	-	402,000.00
12/01/2030	-	-	45,000.00	45,000.00	-
05/01/2031	300,000.00	4.000%	45,000.00	345,000.00	-
06/30/2031	-	-	-	-	390,000.00
12/01/2031	-	-	39,000.00	39,000.00	-
06/01/2032	300,000.00	4.000%	39,000.00	339,000.00	-
06/30/2032	-	-	-	-	378,000.00
12/01/2032	-	-	33,000.00	33,000.00	-
06/01/2033	300,000.00	4.000%	33,000.00	333,000.00	-
06/30/2033	-	-	-	-	356,000.00
12/01/2033	-	-	27,000.00	27,000.00	-
06/01/2034	300,000.00	3.000%	27,000.00	327,000.00	-
06/30/2034	-	-	-	-	354,000.00
12/01/2034	-	-	22,500.00	22,500.00	-
05/01/2035	300,000.00	3.000%	22,500.00	322,500.00	-
06/30/2035	-	-	-	-	345,000.00
12/01/2035	-	-	18,000.00	18,000.00	-
05/01/2036	300,000.00	3.000%	18,000.00	318,000.00	-
06/30/2036	-	-	-	-	336,000.00
12/01/2036	-	-	13,500.00	13,500.00	-
05/01/2037	300,000.00	3.000%	13,500.00	313,500.00	-
06/30/2037	-	-	-	-	327,000.00
12/01/2037	-	-	9,000.00	9,000.00	-
05/01/2038	300,000.00	3.000%	9,000.00	309,000.00	-
06/30/2038	-	-	-	-	318,000.00
12/01/2038	-	-	4,500.00	4,500.00	-
05/01/2039	300,000.00	3.000%	4,500.00	304,500.00	-
06/30/2039	-	-	-	-	309,000.00
Total	\$6,000,000.00	-	\$2,361,600.00	\$8,361,600.00	-

Yield Statistics

Bond Year Dollars	\$52,800.00
Average Life	10.467 Years
Average Coupon	3.7605086%
Net Interest Cost (NIC)	2.5792531%
True Interest Cost (TIC)	2.4132876%
Bond Yield for Arbitrage Purposes	2.2648155%
All Inclusive Cost (AIC)	2.4590885%
IRS Form 8038	2.3018411%
Net Interest Cost	10.269 Years
Weighted Average Maturity	

Hilltop Securities Inc.

Public Finance

BOND DEBT SERVICE

60710005-591000

Town of Plymouth, Massachusetts
Sewer Collection System Rehab & Repair #1

Dated Date 06/09/2021
Delivery Date 06/09/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2021			2,041.25	2,041.25	
05/01/2022	17,500.00	5.000%	2,587.50	20,087.50	
06/30/2022					22,128.75
11/01/2022			2,150.00	2,150.00	
05/01/2023	10,000.00	5.000%	2,150.00	12,150.00	
06/30/2023					14,300.00
11/01/2023			1,900.00	1,900.00	
05/01/2024	10,000.00	5.000%	1,900.00	3,800	11,900.00
06/30/2024					13,800.00
11/01/2024			1,650.00	1,650.00	
05/01/2025	10,000.00	5.000%	1,650.00	11,650.00	
06/30/2025					13,300.00
11/01/2025			1,400.00	1,400.00	
05/01/2026	10,000.00	5.000%	1,400.00	11,400.00	
06/30/2026					12,800.00
11/01/2026			1,150.00	1,150.00	
05/01/2027	5,000.00	5.000%	1,150.00	6,150.00	
06/30/2027					7,300.00
11/01/2027			1,025.00	1,025.00	
05/01/2028	5,000.00	5.000%	1,025.00	6,025.00	
06/30/2028					7,050.00
11/01/2028			900.00	900.00	
05/01/2029	5,000.00	5.000%	900.00	5,900.00	
06/30/2029					6,800.00
11/01/2029			775.00	775.00	
05/01/2030	5,000.00	5.000%	775.00	5,775.00	
06/30/2030					6,550.00
11/01/2030			650.00	650.00	
05/01/2031	5,000.00	4.000%	650.00	5,650.00	
06/30/2031					6,300.00
11/01/2031			550.00	550.00	
05/01/2032	5,000.00	3.000%	550.00	5,550.00	
06/30/2032					6,100.00
11/01/2032			475.00	475.00	
05/01/2033	5,000.00	3.000%	475.00	5,475.00	
06/30/2033					5,950.00
11/01/2033			400.00	400.00	
05/01/2034	5,000.00	2.000%	400.00	5,400.00	
06/30/2034					5,800.00
11/01/2034			350.00	350.00	
05/01/2035	5,000.00	2.000%	350.00	5,350.00	
06/30/2035					5,700.00
11/01/2035			300.00	300.00	
05/01/2036	5,000.00	2.000%	300.00	5,300.00	
06/30/2036					5,600.00
11/01/2036			250.00	250.00	
05/01/2037	5,000.00	2.000%	250.00	5,250.00	
06/30/2037					5,500.00
11/01/2037			200.00	200.00	
05/01/2038	5,000.00	2.000%	200.00	5,200.00	
06/30/2038					5,400.00
11/01/2038			150.00	150.00	
05/01/2039	5,000.00	2.000%	150.00	5,150.00	
06/30/2039					5,300.00
11/01/2039			100.00	100.00	
05/01/2040	5,000.00	2.000%	100.00	5,100.00	
06/30/2040					5,200.00
11/01/2040			50.00	50.00	
05/01/2041	5,000.00	2.000%	50.00	5,050.00	
06/30/2041					5,100.00
	132,500.00		33,478.75	165,978.75	165,978.75

Town of Plymouth, Massachusetts
\$35,914,000 General Obligation Municipal Purpose Loan of 2009 Bonds
\$600,000 Wastewater Treatment (I), Dated May 15, 2009
Art. 12, Ch. 44 s. 7(1) auth. 6/9/07

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/15/2009	-	-	-	-	-
11/15/2009	-	-	11,531.25	11,531.25	-
05/15/2010	30,000.00	2.000%	11,531.25	41,531.25	-
06/30/2010	-	-	-	-	53,062.50
11/15/2010	-	-	11,231.25	11,231.25	-
05/15/2011	30,000.00	3.000%	11,231.25	41,231.25	-
06/30/2011	-	-	-	-	52,462.50
11/15/2011	-	-	10,781.25	10,781.25	-
05/15/2012	30,000.00	3.000%	10,781.25	40,781.25	-
06/30/2012	-	-	-	-	51,562.50
11/15/2012	-	-	10,331.25	10,331.25	-
05/15/2013	30,000.00	3.000%	10,331.25	40,331.25	-
06/30/2013	-	-	-	-	50,662.50
11/15/2013	-	-	9,881.25	9,881.25	-
05/15/2014	30,000.00	3.000%	9,881.25	39,881.25	-
06/30/2014	-	-	-	-	49,762.50
11/15/2014	-	-	9,431.25	9,431.25	-
05/15/2015	30,000.00	4.500%	9,431.25	39,431.25	-
06/30/2015	-	-	-	-	48,862.50
11/15/2015	-	-	8,756.25	8,756.25	-
05/15/2016	30,000.00	4.000%	8,756.25	38,756.25	-
06/30/2016	-	-	-	-	47,512.50
11/15/2016	-	-	8,156.25	8,156.25	-
05/15/2017	30,000.00	4.000%	1,800.00	31,800.00	-
06/30/2017	-	-	-	-	39,956.25
11/15/2017	-	-	1,200.00	1,200.00	-
05/15/2018	30,000.00	4.000%	1,200.00	31,200.00	-
06/30/2018	-	-	-	-	32,400.00
11/15/2018	-	-	600.00	600.00	-
05/15/2019	30,000.00	4.000%	600.00	30,600.00	-
06/30/2019	-	-	-	-	31,200.00
Total	\$300,000.00		\$157,443.75	\$457,443.75	

Yield Statistics

Bond Year Dollars.....	\$6,300.00
Average Life.....	10.500 Years
Average Coupon.....	4.1160714%
Net Interest Cost (NIC).....	3.6964800%
True Interest Cost (TIC).....	3.5655772%
Bond Yield for Arbitrage Purposes.....	3.0576014%
All Inclusive Cost (AIC).....	3.5655772%

IRS Form 8038

Net Interest Cost.....	3.5041559%
Weighted Average Maturity.....	10.393 Years

Refunded
See Schedule
Project #8A

Town of Plymouth, Massachusetts
\$10,660,000 General Obligation Refunding Bonds
Dated November 15, 2016
\$288,500 Adv Ref May 15 2009 Wastewater Treatment (I)

Debt Service Schedule

60750006-591063

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/15/2016	-	-	-	-	-
05/15/2017	-	-	5,487.50	5,487.50	-
06/30/2017	-	-	-	-	5,487.50
11/15/2017	-	-	5,487.50	5,487.50	-
05/15/2018	-	-	5,487.50	5,487.50	-
06/30/2018	-	-	-	-	10,975.00
11/15/2018	-	-	5,487.50	5,487.50	-
05/15/2019	-	-	5,487.50	5,487.50	-
06/30/2019	-	-	-	-	10,975.00
11/15/2019	-	-	5,487.50	5,487.50	-
05/15/2020	29,350.00	4.000%	5,487.50	34,837.50	-
06/30/2020	-	-	-	-	40,325.00
11/15/2020	-	-	4,900.50	4,900.50	-
21 05/15/2021	29,350.00	4.000%	4,900.50	34,250.50	-
06/30/2021	-	-	-	-	39,151.00
11/15/2021	-	-	4,313.50	4,313.50	-
22 05/15/2022	29,300.00	4.000%	4,313.50	33,613.50	-
06/30/2022	-	-	-	-	37,927.00
11/15/2022	-	-	3,727.50	3,727.50	-
23 05/15/2023	29,100.00	4.000%	3,727.50	32,827.50	-
06/30/2023	-	-	-	-	36,555.00
11/15/2023	-	-	3,145.50	3,145.50	-
24 05/15/2024	28,950.00	4.000%	3,145.50	32,095.50	-
06/30/2024	-	-	-	-	35,241.00
11/15/2024	-	-	2,566.50	2,566.50	-
25 05/15/2025	28,900.00	4.000%	2,566.50	31,466.50	-
06/30/2025	-	-	-	-	34,033.00
11/15/2025	-	-	1,988.50	1,988.50	-
26 05/15/2026	28,550.00	4.000%	1,988.50	30,538.50	-
06/30/2026	-	-	-	-	32,527.00
11/15/2026	-	-	1,417.50	1,417.50	-
27 05/15/2027	28,500.00	4.000%	1,417.50	29,917.50	-
06/30/2027	-	-	-	-	31,335.00
11/15/2027	-	-	847.50	847.50	-
28 05/15/2028	28,450.00	3.000%	847.50	29,297.50	-
06/30/2028	-	-	-	-	30,145.00
11/15/2028	-	-	420.75	420.75	-
29 05/15/2029	28,050.00	3.000%	420.75	28,470.75	-
06/30/2029	-	-	-	-	28,891.50
Total	\$288,500.00	-	\$85,068.00	\$373,568.00	-

Yield Statistics

Bond Year Dollars.....	\$2,296.15
Average Life.....	7.959 Years
Average Coupon.....	3.7048102%
Net Interest Cost (NIC).....	2.0225626%
True Interest Cost (TIC).....	1.8774915%
Bond Yield for Arbitrage Purposes.....	1.6494963%
All Inclusive Cost (AIC).....	1.9921136%

IRS Form 8038

Net Interest Cost.....	1.7435961%
Weighted Average Maturity.....	7.932 Years

BOND DEBT SERVICE

60710005-591000

**Town of Plymouth, Massachusetts
Sewer Collection System Rehab & Repair #2**

Dated Date 06/09/2021
Delivery Date 06/09/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2021			4,200.83	4,200.83	
05/01/2022	15,000.00	5.000%	5,325.00	20,325.00	
06/30/2022					24,525.83
11/01/2022			4,950.00	4,950.00	
05/01/2023	15,000.00	5.000%	4,950.00	19,950.00	
06/30/2023					24,900.00
11/01/2023			4,575.00	4,575.00	
05/01/2024	15,000.00	5.000%	4,575.00	19,575.00	
06/30/2024					24,150.00
11/01/2024			4,200.00	4,200.00	
05/01/2025	15,000.00	5.000%	4,200.00	19,200.00	
06/30/2025					23,400.00
11/01/2025			3,825.00	3,825.00	
05/01/2026	15,000.00	5.000%	3,825.00	18,825.00	
06/30/2026					22,650.00
11/01/2026			3,450.00	3,450.00	
05/01/2027	15,000.00	5.000%	3,450.00	18,450.00	
06/30/2027					21,900.00
11/01/2027			3,075.00	3,075.00	
05/01/2028	15,000.00	5.000%	3,075.00	18,075.00	
06/30/2028					21,150.00
11/01/2028			2,700.00	2,700.00	
05/01/2029	15,000.00	5.000%	2,700.00	17,700.00	
06/30/2029					20,400.00
11/01/2029			2,325.00	2,325.00	
05/01/2030	15,000.00	5.000%	2,325.00	17,325.00	
06/30/2030					19,650.00
11/01/2030			1,950.00	1,950.00	
05/01/2031	15,000.00	4.000%	1,950.00	16,950.00	
06/30/2031					18,900.00
11/01/2031			1,650.00	1,650.00	
05/01/2032	15,000.00	3.000%	1,650.00	16,650.00	
06/30/2032					18,300.00
11/01/2032			1,425.00	1,425.00	
05/01/2033	15,000.00	3.000%	1,425.00	16,425.00	
06/30/2033					17,850.00
11/01/2033			1,200.00	1,200.00	
05/01/2034	15,000.00	2.000%	1,200.00	16,200.00	
06/30/2034					17,400.00
11/01/2034			1,050.00	1,050.00	
05/01/2035	15,000.00	2.000%	1,050.00	16,050.00	
06/30/2035					17,100.00
11/01/2035			900.00	900.00	
05/01/2036	15,000.00	2.000%	900.00	15,900.00	
06/30/2036					16,800.00
11/01/2036			750.00	750.00	
05/01/2037	15,000.00	2.000%	750.00	15,750.00	
06/30/2037					16,500.00
11/01/2037			600.00	600.00	
05/01/2038	15,000.00	2.000%	600.00	15,600.00	
06/30/2038					16,200.00
11/01/2038			450.00	450.00	
05/01/2039	15,000.00	2.000%	450.00	15,450.00	
06/30/2039					15,900.00
11/01/2039			300.00	300.00	
05/01/2040	15,000.00	2.000%	300.00	15,300.00	
06/30/2040					15,600.00
11/01/2040			150.00	150.00	
05/01/2041	15,000.00	2.000%	150.00	15,150.00	
06/30/2041					15,300.00
	300,000.00		88,575.83	388,575.83	388,575.83

BOND DEBT SERVICE

Town of Plymouth, Massachusetts
Cordage Gravity Sewer Interceptor Relocation

6071005-591006

Dated Date 06/09/2021
Delivery Date 06/09/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2021			12,666.35	12,666.35	
05/01/2022	48,237.56	5.000%	16,055.94	64,293.50	
06/30/2022					76,959.85
11/01/2022			14,850.00	14,850.00	
05/01/2023	45,000.00	5.000%	14,850.00	59,850.00	
06/30/2023					74,700.00
11/01/2023			13,725.00	13,725.00	
05/01/2024	45,000.00	5.000%	13,725.00	58,725.00	
06/30/2024					72,450.00
11/01/2024			12,600.00	12,600.00	
05/01/2025	45,000.00	5.000%	12,600.00	57,600.00	
06/30/2025					70,200.00
11/01/2025			11,475.00	11,475.00	
05/01/2026	45,000.00	5.000%	11,475.00	56,475.00	
06/30/2026					67,950.00
11/01/2026			10,350.00	10,350.00	
05/01/2027	45,000.00	5.000%	10,350.00	55,350.00	
06/30/2027					65,700.00
11/01/2027			9,225.00	9,225.00	
05/01/2028	45,000.00	5.000%	9,225.00	54,225.00	
06/30/2028					63,450.00
11/01/2028			8,100.00	8,100.00	
05/01/2029	45,000.00	5.000%	8,100.00	53,100.00	
06/30/2029					61,200.00
11/01/2029			6,975.00	6,975.00	
05/01/2030	45,000.00	5.000%	6,975.00	51,975.00	
06/30/2030					58,950.00
11/01/2030			5,850.00	5,850.00	
05/01/2031	45,000.00	4.000%	5,850.00	50,850.00	
06/30/2031					56,700.00
11/01/2031			4,950.00	4,950.00	
05/01/2032	45,000.00	3.000%	4,950.00	49,950.00	
06/30/2032					54,900.00
11/01/2032			4,275.00	4,275.00	
05/01/2033	45,000.00	3.000%	4,275.00	49,275.00	
06/30/2033					53,550.00
11/01/2033			3,600.00	3,600.00	
05/01/2034	45,000.00	2.000%	3,600.00	48,600.00	
06/30/2034					52,200.00
11/01/2034			3,150.00	3,150.00	
05/01/2035	45,000.00	2.000%	3,150.00	48,150.00	
06/30/2035					51,300.00
11/01/2035			2,700.00	2,700.00	
05/01/2036	45,000.00	2.000%	2,700.00	47,700.00	
06/30/2036					50,400.00
11/01/2036			2,250.00	2,250.00	
05/01/2037	45,000.00	2.000%	2,250.00	47,250.00	
06/30/2037					49,500.00
11/01/2037			1,800.00	1,800.00	
05/01/2038	45,000.00	2.000%	1,800.00	46,800.00	
06/30/2038					48,600.00
11/01/2038			1,350.00	1,350.00	
05/01/2039	45,000.00	2.000%	1,350.00	46,350.00	
06/30/2039					47,700.00
11/01/2039			900.00	900.00	
05/01/2040	45,000.00	2.000%	900.00	45,900.00	
06/30/2040					46,800.00
11/01/2040			450.00	450.00	
05/01/2041	45,000.00	2.000%	450.00	45,450.00	
06/30/2041					45,900.00
	903,237.56		265,872.29	1,169,109.85	1,169,109.85

2019984
6002

Town of Plymouth, Massachusetts
\$33,955,000 General Obligation Municipal Purpose Loan of 2024 Bonds
\$700,000 DPW-Sewer Collection System Rehabilitation (I) Dated June 27, 2024
Auth. 4/6/2019 (Art. 9B-4), Ch. 44, s. 7(1)

60750005-591000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/27/2024	-	-	15,353.33	15,353.33	-
12/15/2024	-	-	16,450.00	51,450.00	-
06/15/2025	35,000.00	5.000%	16,450.00	31,804	66,603.33
06/30/2025	-	-	15,575.00	15,575.00	-
12/15/2025	-	-	16,575.00	31,804	-
06/15/2026	35,000.00	5.000%	16,575.00	31,804	66,150.00
06/30/2026	-	-	-	-	-
12/15/2026	-	-	14,700.00	14,700.00	-
06/15/2027	35,000.00	6.000%	14,700.00	31,804	49,700.00
06/30/2027	-	-	-	-	64,400.00
12/15/2027	-	-	13,825.00	13,825.00	-
06/15/2028	35,000.00	6.000%	13,825.00	46,825.00	-
06/30/2028	-	-	-	-	62,650.00
12/15/2028	-	-	12,950.00	12,950.00	-
06/15/2029	35,000.00	6.000%	12,950.00	47,950.00	-
06/30/2029	-	-	-	-	60,900.00
12/15/2029	-	-	12,075.00	12,075.00	-
06/15/2030	35,000.00	6.000%	12,075.00	47,075.00	-
06/30/2030	-	-	-	-	59,150.00
12/15/2030	-	-	11,200.00	11,200.00	-
06/15/2031	35,000.00	6.000%	11,200.00	46,200.00	-
06/30/2031	-	-	-	-	57,400.00
12/15/2031	-	-	10,325.00	10,325.00	-
06/15/2032	35,000.00	5.000%	10,325.00	45,325.00	-
06/30/2032	-	-	-	-	55,650.00
12/15/2032	-	-	9,450.00	9,450.00	-
06/15/2033	35,000.00	5.000%	9,450.00	44,450.00	-
06/30/2033	-	-	-	-	53,900.00
12/15/2033	-	-	8,575.00	8,575.00	-
06/15/2034	35,000.00	5.000%	8,575.00	43,575.00	-
06/30/2034	-	-	-	-	52,150.00
12/15/2034	-	-	7,700.00	7,700.00	-
06/15/2035	35,000.00	5.000%	7,700.00	42,700.00	-
06/30/2035	-	-	-	-	50,400.00
12/15/2035	-	-	6,825.00	6,825.00	-
06/15/2036	35,000.00	5.000%	6,825.00	41,825.00	-
06/30/2036	-	-	-	-	48,650.00
12/15/2036	-	-	5,950.00	5,950.00	-
06/15/2037	35,000.00	5.000%	5,950.00	40,950.00	-
06/30/2037	-	-	-	-	46,900.00
12/15/2037	-	-	5,075.00	5,075.00	-
06/15/2038	35,000.00	5.000%	5,075.00	40,075.00	-
06/30/2038	-	-	-	-	45,150.00
12/15/2038	-	-	4,200.00	4,200.00	-
06/15/2039	35,000.00	4.000%	4,200.00	39,200.00	-
06/30/2039	-	-	-	-	43,400.00
12/15/2039	-	-	3,500.00	3,500.00	-
06/15/2040	35,000.00	4.000%	3,500.00	38,500.00	-
06/30/2040	-	-	-	-	42,000.00
12/15/2040	-	-	2,800.00	2,800.00	-
06/15/2041	35,000.00	4.000%	2,800.00	37,800.00	-
06/30/2041	-	-	-	-	40,600.00
12/15/2041	-	-	2,100.00	2,100.00	-
06/15/2042	35,000.00	4.000%	2,100.00	37,100.00	-
06/30/2042	-	-	-	-	39,200.00
12/15/2042	-	-	1,400.00	1,400.00	-
06/15/2043	35,000.00	4.000%	1,400.00	36,400.00	-
06/30/2043	-	-	-	-	37,800.00
12/15/2043	-	-	700.00	700.00	-
06/15/2044	35,000.00	4.000%	700.00	35,700.00	-
06/30/2044	-	-	-	-	36,400.00
Total	\$700,000.00		\$328,653.33	\$1,029,653.33	

Yield Statistics

Bond Year Dollars.....	\$7,326.67
Average Life.....	10.467 Years
Average Coupon.....	4.4993830%
Net Interest Cost (NIC).....	3.7256079%
True Interest Cost (TIC).....	3.5533894%
Bond Yield for Arbitrage Purposes.....	3.6474527%
All Inclusive Cost (AIC).....	3.6135172%

IRS Form 8038

Net Interest Cost.....	3.4347153%
Weighted Average Maturity.....	10.389 Years

Town of Plymouth, Massachusetts

\$33,955,000 General Obligation Municipal Purpose Loan of 2024 Bonds

\$35,000 DPW-Sewer Cordage Gravity Interceptor Relocate (I) Dated June 27, 2024

2019985

Auth. 4/6/2019 (Art. 9B-5), Ch. 44, s. 7(1)

6002

Debt Service Schedule

60750005-591000

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/27/2024	-	-	-	-	-
12/15/2024	-	-	816.67	816.67	-
06/15/2025	5,000.00	5.000%	875.00	5,875.00	-
06/30/2025	-	-	-	-	6,691.67
12/15/2025	-	-	750.00	750.00	-
20 06/15/2026	5,000.00	5.000%	750.00	1500 5,750.00	-
06/30/2026	-	-	-	-	6,500.00
12/15/2026	-	-	625.00	625.00	-
21 06/15/2027	5,000.00	5.000%	625.00	1250 5,625.00	-
06/30/2027	-	-	-	-	6,250.00
12/15/2027	-	-	600.00	600.00	-
24 06/15/2028	5,000.00	5.000%	600.00	5,500.00	-
06/30/2028	-	-	-	-	6,000.00
12/15/2028	-	-	375.00	375.00	-
28 06/15/2029	5,000.00	5.000%	375.00	5,375.00	-
06/30/2029	-	-	-	-	5,750.00
12/15/2029	-	-	250.00	250.00	-
30 06/15/2030	5,000.00	5.000%	250.00	5,250.00	-
06/30/2030	-	-	-	-	5,500.00
12/15/2030	-	-	125.00	125.00	-
31 06/15/2031	5,000.00	5.000%	125.00	5,125.00	-
06/30/2031	-	-	-	-	5,250.00
Total	\$35,000.00	-	\$6,941.67	\$41,941.67	-

Yield Statistics

Bond Year Dollars.....	\$138.83
Average Life.....	3.967 Years
Average Coupon.....	5.0000024%
Net Interest Cost (NIC).....	3.2402449%
True Interest Cost (TIC).....	3.0892125%
Bond Yield for Arbitrage Purposes.....	3.6474527%
All Inclusive Cost (AIC).....	3.2256933%

IRS Form 8038

Net Interest Cost.....	2.8964220%
Weighted Average Maturity.....	4.036 Years

Hilltop Securities Inc.

Public Finance

B. PROJECT DESCRIPTIONS

TOWN OF PLYMOUTH

Project Number		Project Name	Project Description
1 & 1A	60710005-591101	Sewer Interceptor (I)	Sewer Outflow pipe servicing flow from the downtown Plymouth area to the wastewater treatment facility.
2	60710005-591116	Sewer Interceptor (O)	Proceeds used to replace Interceptor on Water Street to the harbor to resolve permit issues.
3	60710005-591115	Sewer Planning – Samoset St. Ext.	Engineer Design services contract for planning & design of the Samoset Sewer Extension. Pump station & force main.
4	60710005-591115	Sewer System Expansion Samoset St	Construction of Phase 1 of Samoset Sewer expansion. Connected several commercial properties to town's sewer system.
5	60710005-591000	Water St. Pump Station Upgrades	The work consisted of constructing / Installation of 3,600 linear feet of gravity sewer 8" to 15". Installation of 120 linear feet of 12" gravity sewer, 82 linear feet of 6" sewer laterals & 16 gravity manholes.
6	60710005-591000	Water St. Pump Station Upgrades	Continuation of constructing / Installation of 3,600 linear feet of gravity sewer 8" to 15". Installation of 120 linear feet of 12" gravity sewer, 82 linear feet of 6" sewer laterals & 16 gravity manholes.
7	60710005-591000	Sewer Collection Rehab & Repair #1	In accordance with the EPA Clean Water Act Administrative Order Docket No. 13-006, the town has inspected 316,855 feet of sewer line ranging from 6 to 30 inches in diameter, approximately 91% of the entire system, and 1331 manholes which is approximately 89% of the total sewer manholes in the system. The sewer division will be seeking funding in the amount of \$1,000,000 in each fiscal year to continue rehabilitation of the sewer collection system.
8 & 8A	60710005-591063	Wastewater Treatment (I)	Construction of the Wastewater Treatment Facility
9	60710005-591000	Sewer Coll Rehab & Repair #2	Second request, in accordance with the EPA Clean Water Act Administrative Order Docket No. 13-006, the town has inspected 316,855 feet of sewer line ranging from 6 to 30 inches in diameter, approximately 91% of the entire system, and 1331 manholes which is approximately 89% of the total sewer manholes in the system. The sewer division will be seeking funding in the amount of \$1,000,000 in each fiscal year to continue rehabilitation of the sewer collection system.
10	60710005-591000	Cordage Gravity Interceptor Relocation	Sewer main to be relocated to prevent a major failure. The realignment to move the sewer out of the tidal zone where it will no longer be susceptible to tidal damage from a severe storm event. Mitigate the potential for an environmental issue if this segment of sewer fails completely. The failure of this sewer segment will result in untreated sewer discharging directly into Plymouth Harbor. The new sewer segment will be constructed using 18-inch PVC pipe. The PVC pipe will have gasket joints that will reduce the potential for saltwater infiltration into the sewer system. The estimated cost for this relocation project is 1.3 million. This estimate includes all costs associated with design and construction of this project.

11	60750005-591000	Sewer Collection System Rehabilitation (I)	In accordance with the EPA Clean Water Act Administrative Order Docket No. 13-006, the town has inspected 340,000 feet of sewer line ranging from 6 to 30 inches in diameter, approximately 95% of the entire system, and 1500 manholes which is approximately 87% of the total sewer manholes in the system. The sewer division will be seeking funding in the amount of \$1,300,000 in each fiscal year to continue rehabilitation of the sewer collection system.
12	60750005-591000	Sewer Cordage Gravity Interceptor Relocate (I)	The sewer main was relocated in 2020 to prevent major failure. The realignment was to move the sewer out of the tidal zone where it will no longer be susceptible to tidal damage from a severe storm event. Mitigate the potential for an environmental issue if this segment of sewer fails completely. The failure of this sewer segment would have resulted in untreated sewer discharging directly into Plymouth Harbor. The new sewer segment was constructed using 18-inch PVC pipe. The PVC pipe has gasketed joints that will reduce the potential for saltwater infiltration into the sewer system. The estimated cost for this relocation project was 1.3 million. This cost estimate included all costs associated with design and construction of this project.

C. USE OF AWARD PROCEEDS:

Describe briefly how the award, if any, will be used to reduce rates in the current or future years, or to finance capital water pollution control projects which would otherwise be financed through borrowing. Example Use of Award Proceeds statements have been provided at the end of this application.

Any funds awarded would be deposited as revenue in the enterprise fund and as an additional revenue source, supplementing revenue received from rates, thereby offsetting any potential rate increase.

D. CERTIFICATION:

We certify that the above listed eligible debt was issued on or after January 1, 1990 for a term greater than five years to finance or refinance the costs of planning, design or construction of a water pollution control project or part thereof required to meet the provisions of the Federal Water Pollution Control Act (33 USC, §§ 1251 et seq.) and M.G.L. c. 21, §§ 26-53. We further certify that financing was not received from state grants or the Massachusetts Clean Water Trust State Revolving Fund for the above listed debt.

Mayor _____ Exec. Director _____

Manager _____ **Commissioners** _____

Selectmen

Treasurer

Treasurer

Patricia Meachen

Phone 508-747-1620, Ext. 10167

Phone

508-747-1620 Ext 10167

Fax

508-747-0150

E-mail

pmeachen@plymouth-ma.gov

E. Return by Tuesday, January 20, 2026 by e-mail to:

boadata@dor.state.ma.us



TOWN OF PLYMOUTH
26 Court Street
Plymouth, Massachusetts 02360
(508) 747-1620
www.plymouth-ma.gov

MEMO

To: Town of Plymouth Select Board

From: Jaclyn Gurney – HR Director

CC: Derek Brindisi – Town Manager
Silvio Genao – Assistant Town Manager

Date: December 29, 2025

Re: Non-Union Personnel Code Updates

This memorandum is being submitted in order to update the Personnel Code with the addition of the following newly approved positions: Paralegal, Labor and Employment Counsel, and on-call Fire Chaplain.

1. Amend Section 7.2: Add Labor and Employment Counsel

Executive Management

EM-10	Deputy Director of Public Works
EM-10	Labor and Employment Counsel
EM-10	Assistant Director of Finance
EM-9	Assistant Director of Public Works
EM-7	Assistant Director of Human Resources
EM-7	Assistant Commissioner of Health and Human Services
EM-7	Assistant Director of Information Technology
EM-7	Deputy Director of Planning and Development
EM-7	Assistant Director of Inspectional Services

2. Amend Section 7.6: Add Paralegal

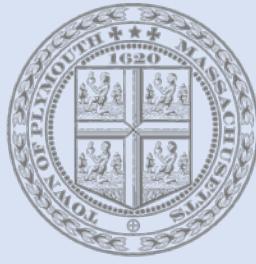
Administrative

A-6	Administrative Assistant-Town Manager
A-6	Human Resources Generalist
A-6	Grant Writer
A-6	Crime Analyst (Exempt)
A-6	Licensing and Insurance Assistant
A-6	Executive Assistant – Select Board and Town Manager
A-5	CPC/COPC Coordinator
A-4	Paralegal

3. Amend Section 7.7: Add Fire Chaplain (On-Call Position)

Miscellaneous Schedule D

P	Animal Inspector
P	Building Department Alternates
S	Caretaker (Less Value of Concession)
P	Center for Active Living Matron
OC	Civilian Traffic Control Officer
OC	Fire Chaplain
P	Election Worker
P	Election Clerk
P/OC	Event Production Assistant Manager at Memorial Hall
P/OC	Event Production Assistant Sound Manager at Memorial Hall
S	Half Day Junior Playground Instructor
S	Harbormaster's Assistant
S	Head Lifeguard
S	Hedges Playground Instructor
S	Hedges Playground Supervisor
S	Information Aide
P	Library Page
S	Lifeguard
S	Lifeguard Coordinator
S	Matron
S	Museum Director



**Town of Plymouth
Select Board**

**Plymouth Police Department
Policy Presentation**

REQUESTED BY:	Select Board
PROPOSED MOTION:	
NOTES:	The Chief of Police will present on some of the Plymouth Police Department's current policies.
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea _____ Nay _____ Abstain _____

IMMIGRATION ENFORCEMENT

POLICY & PROCEDURE NO. 4.48	ISSUE DATE: 2/19/25
MASSACHUSETTS POLICE ACCREDITATION STANDARDS REFERENCED:	EFFECTIVE DATE: 2/26/25
	REVISION DATE:

I. GENERAL CONSIDERATIONS AND GUIDELINES

The Plymouth Police Department recognizes and values the diversity of the community it serves. Many residents have immigrated to Plymouth from other countries, and some may not be citizens or legal residents of the United States. The Town of Plymouth and its Police Department are committed to promoting safety and providing proactive policing services to all who are located in our community. In furtherance of the Department's policing philosophy, all community members and stakeholders should know that they are encouraged to seek and obtain police assistance and protection regardless of their specific immigration and/or documentation status.

Enforcing federal immigration law is not the mission of the Plymouth Police Department. Accordingly, it is not appropriate for a member of the Department to inquire about, or investigate a non-citizen's immigration or travel status if the sole purpose is to determine an individual's immigration status or whether the person is in the country lawfully, or to facilitate a person's detention or deportation by U.S.

II. POLICY

- A. It is the policy of the Plymouth Police Department to uphold the Constitutional and civil rights of all persons regardless of their immigration status.

III. DEFINITIONS

- A. *Bail Magistrate*: A person authorized to admit to bail out of court, including a clerk- magistrate or assistant clerk of the Superior Court, District Court, or Boston Municipal Court who has registered with the Office of Bail Administration, a bail commissioner inside or outside of Suffolk County, or, if appointed by the Governor in accordance with G.L. c. 221, § 53 or G.L. c. 218, § 36, a master in chancery or a justice of the peace, respectively.
- B. *Detainer*: DHS Form 247A, entitled "Immigration Detainer - Notice of Action." It states that the DHS has determined that probable cause exists to believe that the subject is a removable alien, and requires the immigration officer completing the form to indicate, by checking one or more boxes, the basis on which that determination was made. It also states that "[t]he alien must be served with a copy of this form for the detainer to take effect," and it provides blank spaces, to be filled in by the custodian, indicating the date and manner of service. It requests that the custodian notify DHS as early as possible (at least 48 hours, if possible) before the alien is released from custody, and "[m]aintain custody of the alien for a period NOT TO EXCEED 48 HOURS beyond the time when he/she would otherwise have been released from [the custodian's] custody to allow [the department] to assume custody."
- C. *DHS*: Department of Homeland Security
- D. *ERO*: Enforcement and Removal Operations
- E. *ICE*: Immigration and Customs Enforcement (ICE), a federal agency, is charged with border and immigration control. ICE is responsible for the enforcement of immigration laws. Its agents issue detainers based on information about potential undocumented individuals gathered by its own officers and, when available, from information from state and local police and corrections institutions collected upon intake.
- F. *LESC*: The Law Enforcement Support Center (LESC) is a national enforcement operations facility administered by U.S. Immigration and Customs Enforcement (ICE), the largest investigative agency in the Department of Homeland Security (DHS). LESC is a single

national point of contact that provides timely customs information and immigration status and identity information and real-time immigration enforcement assistance to local, state and federal law enforcement agencies on aliens suspected, arrested or convicted of criminal activity. Located in Williston, Vermont, LESC operates 24 hours a day, 7 days a week, 365 days a year.

G. *S-Comm*: The DHS Secure Communities Program allows ICE to execute its enforcement priorities for those aliens detained in the custody of state or local law enforcement agencies. Under S-Comm, the FBI automatically sends arrestee fingerprints to DHS to check against its immigration databases. If these checks reveal that an individual is unlawfully present in the United States or otherwise removable, ICE takes enforcement action, based on its priorities. ICE, not the Plymouth Police, determines what immigration enforcement action, if any, is appropriate.

IV. PROCEDURES

A. Federal Secure Communities Program

1. Under the Federal Secure Communities Program, fingerprints of all persons arrested by the Plymouth Police Department are automatically shared with the Department of Homeland Security Immigrations and Customs Enforcement (DHS-ICE). This mandatory sharing happens automatically and requires no specific action by the Plymouth Police Department.
2. Immigration and Customs Enforcement (ICE) personnel will use the fingerprints to check the local arrestee's personal biographical information against the active DHS-ICE immigration databases. If ICE determines that it has what was deemed to be an "actionable interest" in the local arrestee based on a hit (match) on that database with the submitted fingerprints, ICE will then determine what specific enforcement action, if any, to take based on their DHS Enforcement Priorities and available personnel resources in existence at the time of the hit.

B. Requests for Detained by ICE

1. If the local arrestee appears to have violated the federal immigration laws and the arrestee is deemed to fall within any of the applicable enforcement priorities established by DHS, ICE will decide whether or not to issue what is known as an

Immigration Detainer for the arrested individual currently held in local police custody.

2. An Immigration Detainer, which is faxed after an initial phone call is made to the local police department, is an official request from DHS-ICE directed to the specific state or local law enforcement agency to hold the individual for a period not to exceed 48 hours so that ICE has the opportunity to arrange for the potential transfer of the individual into federal custody in situations when gaining immediate custody is either impracticable or impossible.

C. DHS Secure Communities (S-Comm)

1. DHS-ICE and the DHS Secure Communities Program do not operate in a vacuum and local law enforcement must always be mindful that the resulting enforcement actions that are undertaken by ICE may potentially adversely impact the local police agencies and the long standing relationships that they have with their respective communities in what some stakeholders may conclude is a negative fashion. According to DHS, S-Comm only entails the sharing of information known as “interoperability” between local and federal law enforcement. Any subsequent immigration enforcement action that is taken after that information is shared is not part of the S-Comm Program, but instead is the result of an independent determination by ICE Enforcement and Removal Operations (ERO). Similarly, any action taken by the local law enforcement agency at the time of the arrest and prior to booking and submission of fingerprints to the federal databases is not part of the S-Comm Program.
2. However, with this in mind, it is important to note that much of the criticisms of the S-Comm Program relate to the enforcement activities before (with the local police making an arrest) and after (with ICE Officials potentially transferring custody of the arrestee) the actual sharing of biometrics takes place. While ICE has distinguished between S-Comm’s “interoperability” function and the subsequent detention and/or removal of an individual via the ERO process, the distinction is often times lost on many community stakeholders, advocates and even some law enforcement officials.
3. The S-Comm Program does not make Plymouth Police Officers immigration agents, although it may cause them to be falsely viewed and misperceived as such. The S-Comm is merely the

automatic sharing of an arrestee's fingerprints which occurs automatically "behind the scenes" at the federal level.

4. It is imperative that the local community is informed and educated as to the specifics of the Department's extremely limited role in the S-Comm process so as not to jeopardize the trust, confidence and spirit of cooperation that the police department and the community at large have formed.

D. Immigration Enforcement

1. The enforcement of the nation's federal civil immigration laws are the primary responsibility of the federal government. Accordingly, the Plymouth Police Department will not initiate immigration-related investigations and shall not routinely inquire into the specific immigration status of any person(s) encountered during normal police operations. Exceptions may be made as specifically set forth in this policy. Further, the Plymouth Police Department will not enter into any voluntary Federal 287(g) Program that would have local officers trained and sworn to enforce federal civil immigration laws.
2. This prohibition does not preclude the Plymouth Police Department from cooperating and assisting with federal immigration officials from the DHS Immigration and Customs Enforcement (ICE) Agency when formally requested as part of an on-going criminal investigation, or from notifying those federal officials in serious situations where a potential threat to public safety or national security is perceived.
3. Being present in the country illegally is not by itself a crime. Illegal presence without more is only a civil violation of the Immigration and Nationality Act that subjects the individual to possible removal.

E. INS Immigration Alien (IAQ)

1. Whenever a foreign born person is arrested, the Shift Commander will ensure that an INS Immigration Alien (IAQ) query is conducted via the National Law Enforcement Telecommunication System (NLETS).
2. The IAQ is received at the LESC and manual searches of the Interstate Identification Index (III) and eight ICE service databases are conducted. When the manual searches are complete the LESC will send a response to the Department and

to the local ICE office. Information received from LESC may advise that the subject has been previously deported, appears to be in the U.S. legally or illegally, is wanted by ICE for removal or appears to be deportable but not currently wanted.

F. Immigration Detainer – Notice of Action

1. Whenever any Officer the Plymouth Police Department receives an Immigration Detainer from DHS-ICE, the Shift Commander shall notify the bail magistrate of the existence of the Federal ICE Detainer.
2. It shall be decision of the bail magistrate to determine whether to set a monetary bail, release on personal recognizance or order that the arrestee be held in police custody. However, no person shall be held solely on the basis of a Federal civil immigration detainer, beyond the time that the individual would otherwise be entitled to be released from custody. (See Commonwealth v. Sreynuon Lunn, SJC-12276)
3. The Shift Commander shall ensure that the following procedures are followed when an Immigration Detainer is received:
 - a. Forward a copy of the immigration detainer to the Captain of Operations;
 - b. Attach the immigration detainer to the booking report;
 - c. Provide the arrestee a copy of the immigration detainer;
 - d. Add the immigration detainer as a charge, for tracking purposes, to the booking report (8 CFR 287.7);
 - e. Note the existence of the detainer in the Shift Commander's Log;
 - f. If a decision is made to bail the arrestee the Shift Commander shall notify ERO of the bail determination.
4. Federal law provides that the individual cannot be held on a Detainer for longer than 48 hours, excluding weekends and holidays. At the end of the 48 hour period, the Detainer shall expire forthwith.

5. No person will be arrested or held by the Plymouth Police solely on the basis of a Federal civil immigration detainer, beyond the time that the individual would otherwise be entitled to be released from custody. (See Commonwealth v. Sreynuon Lunn, SJC-12276).

G. Inquiries into Immigration Status

1. A person's right to file a police report; participate in any police-community activities (i.e., Community Meetings, National Night Out, Citizen's Police Academy, etc.), or otherwise benefit from general police services shall not be contingent upon the individual providing proof of citizenship or any type of documented immigration status.
2. Consequently, officers shall not question any person about their specific citizenship or immigration status unless that person is reasonably believed to be involved in one or more of the criminal activities identified below. (See Section H.1. of this policy)
3. Officers shall not interrogate, arrest, detain or take other law enforcement action against an individual based on that individual's perceived race, national origin, sexual orientation, religion, language, or immigration status unless such personal characteristics link a specific individual to a particular criminal event or activity. Detention based on Immigration Detainers shall be based on this policy.
4. Officers shall not request passports, visas, work authorizations, resident alien cards (i.e., "green cards"), or travel documents in lieu of, or in addition to, driver's licenses and other standard forms of identification. Such documents shall only be requested when standard forms of identification are unavailable or when the officer is proceeding under the below-listed exception.

H. Notification to Federal Immigration Authorities

1. In furtherance of the department's policing philosophy and continued engagement and outreach efforts, Plymouth Police Officers shall not participate in any federal civil immigration related investigations of any immigrant or foreign national, except when the immigrant or foreign national is under arrest for any violent felony including but not limited to:
 - a. Murder
 - b. Assault with intent to Murder

- c. Assault & Battery by means of a Dangerous Weapon
- d. Assault by means of a Dangerous Weapon
- e. Armed Burglary
- f. Rape, (or any Sex Offense)
- g. Mayhem
- h. Armed Robbery

2. In addition, Plymouth Police Officers may provide information to Federal Immigration Authorities when:

- a. The PPD acquires reliable information that the individual in Plymouth Police custody has been convicted in a court of competent jurisdiction of any violent felony.
- b. An individual(s) is arrested by PPD Personnel for any terrorism-related offense, or is otherwise reasonably suspected of involvement in any terrorist and/or subversive activities.
- c. An individual(s) is arrested for any offense involving the entry or fraudulent assimilation or trafficking of individuals into the United States, or is reasonably suspected of participating in an organized venture to bring or fraudulently assimilate undocumented foreigners in this country; or
- d. An individual(s) is suspected based upon the legal standard of probable cause (basis of knowledge and veracity) of participating in criminal street gang activity involving violence and/or distribution of illegal drugs/weapons.

I. Immigration and Customs Enforcement (ICE) Investigations and/or Requests for Assistance

- 1. The U.S. Bureau of Immigration and Customs Enforcement has primary jurisdiction for enforcement of the provisions to Title 8, U.S. Code dealing with illegal entry into the United States by foreign nationals.
- 2. Plymouth Police Officers shall not directly participate in any such ICE tactical operation(s) solely for the civil enforcement of federal immigration laws as part of any Detention or Arrest Team unless:
 - a. It is in direct response to a request for immediate (emergency) assistance on a temporary basis for "officer safety" purposes; or

- b. For the assistance in the apprehension of any individual who is also wanted on a Criminal Arrest Warrant.
- 3. Whenever ICE has occasion to be in the Town of Plymouth, whether looking for a target(s) who is the subject of a criminal warrant or looking for individuals who have Final Orders of Deportation the Shift Commander shall immediately notify the Captain of Operations and other Command Staff Personnel, as directed.
 - a. The Shift Commander shall ascertain from the notifying ICE Agent or Supervisory Agent who called the OIC pursuant to national de-confliction protocol to alert the presence in the Town at a specific address - the specific "reason" that they are looking to place the wanted individual into federal custody.
 - b. If it is for a Massachusetts Criminal Warrant or other State Warrant for which we as duly sworn Plymouth Police Officers have the right of arrest then we may assist.
 - c. If it is for civil reasons only then we shall stand down and not respond and only assist if a situation rises where an officer's (Agent's) safety is at risk where there is an emergency call for assistance.
 - d. In all cases the Shift Commander shall ensure that a CAD entry is made documenting the incident.
 - e. The ICE Agent shall be asked to report back with the results of the investigation (e.g., no service, one in custody, etc.) so that the CAD system can be updated.
 - f. **For those individuals placed in custody by ICE Officials solely for civil enforcement reasons a courtesy booking shall not be required.**
- 4. Any detention by a member of the Plymouth Police Department during the request for assistance by ICE should be based upon a reasonable belief that the detained individual is either involved in criminal activity or is wanted and subject to arrest based on a criminal arrest warrant. Except as specifically provided herein, Plymouth Police Officers shall not arrest, detain, or investigate an individual solely based on an alleged civil violation of federal immigration laws.

J. Policing Practices and Considerations

1. The Plymouth Police Department will uphold the Constitutional and civil rights of all persons regardless of their immigration status.
2. The decision to arrest or not to arrest a person who violates state law shall be made without regard to the suspect's immigration status. Massachusetts law does not authorize arrest for civil immigration violations.
3. The Plymouth Police Department will protect crime victims and witnesses regardless of their immigration status, and encourages all victims and witnesses to report crimes, regardless of their immigration status.

U & T VISA CERTIFICATION

POLICY & PROCEDURE NO. 4.39	ISSUE DATE: October 7, 2021
MASSACHUSETTS POLICE ACCREDITATION STANDARDS REFERENCED: 12.1.1; 55.1.1; 55.2.1; 55.2.3; 55.2.4	EFFECTIVE DATE: October 14, 2021
	REVISION DATE:

I. GENERAL CONSIDERATIONS AND GUIDELINES

Police Departments recognize that a crime victim's cooperation, assistance, and safety are essential to the effective detection, investigation, and prosecution of all criminal offenses. However, certain crime victims who are deemed to be without lawful immigration status and are present in this country without proper inspection by federal authorities may often be hesitant or reluctant to come forward to report their victimization and fail to cooperate and assist in the legal process against their perpetrator for fear of detention and even possible deportation. Undocumented immigrants, especially women and children, can be particularly vulnerable to criminal activity like human trafficking, domestic violence, sexual assault, stalking, and other crimes due to a variety of factors, including but not limited to language barriers, separation from family and friends, lack of understanding of U.S. laws, fear of deportation, and cultural differences.

In 2000 Congress created the U and T Visa Programs within the Victims of Trafficking and Violence Protection Act (VTVPA). The purpose of this program is to encourage immigrant crime victims to come forward and report criminal activity to law enforcement agencies thereby strengthening the ability of both local and state law enforcement agencies to investigate and prosecute serious crimes. At the same time, this U and T visa program offers much

needed protections to these victims of such crimes without the immediate risk of being removed from the country and without having any fear of detention and/or deportation by federal law enforcement officials. In addition, this program has the added advantage of strengthening relationships between Police Departments and the community they serve. *[55.2.3a]*

II. POLICY

It is the policy of the Plymouth Police Department to:

- A. Assist immigrant victims of crime with their U or T Visa applications when requested and when they are found to be cooperating with the detection, investigation, or prosecution of criminal activity and to respond to such requests for nonimmigrant status certifications forms within ninety (90) days. *[55.1.3]*

III. DEFINITIONS

- A. *Certifying Entity*: A law enforcement agency, prosecutor or other state or local entity that has the authority to detect, investigate or prosecute severe forms of trafficking in persons or criminal activity.
- B. *Criminal Activity*: See M.G.L. Chapter 258F Section 1.
- C. *Designated Certifying Officials*: A law enforcement official who is authorized to issue a U or T Visa certification that verifies an immigrant victim's past, present, or future helpfulness in the detection, investigation, or prosecution of certain qualifying crimes. The Chief of Police or designee shall be the certifying official for the PPD. *[12.1.1]*
- D. *Qualifying Criminal Activity for U Visas*: U Visa qualifying criminal activity includes, but is not limited to: rape, torture, trafficking, incest, domestic violence, sexual assault, abusive sexual contact, prostitution, sexual exploitation, female genital mutilation, being held hostage, peonage, involuntary servitude, slave trade, kidnapping, abduction, unlawful criminal restraint, false imprisonment, blackmail, extortion, manslaughter, murder, felonious assault, witness tampering, obstruction of justice, perjury, solicitation to commit any of the above mentioned crimes, or any similar activity in violation of federal, state, or local criminal

law. The attempt or conspiracy to commit any of the above crimes also qualifies.

Note: "Any similar activity": accounts for the wide variety of state and federal criminal laws that may have names different from the criminal activity listed above but are comparable in nature and elements to the criminal activity.

- E. *Severe Forms of Trafficking in Persons*: as defined in 22 U.S.C. 7102. See M.G.L. Chapter 258F Section 1.
- F. *T Visa*: A Visa issued by the United States Citizenship and Immigration Service (USCIS) conferring legal status for up to four (4) years to an immigrant victim who meets the following statutory requirements:
 - 1. Are or were a victim of a severe form of human trafficking;
 - 2. Are in the United States, American Samoa, the Commonwealth of the Northern Mariana Islands, or at a port of entry due to trafficking;
 - 3. Comply with any reasonable request from a law enforcement agency for assistance in the investigation or prosecution of human trafficking (unless you are under the age of 18 or you are unable to cooperate due to physical or psychological trauma. In either case, you may not need to show that you complied with reasonable requests from law enforcement)
- Note: To be eligible for a T Visa, the certification from a certifying official (i.e., Police Chief, Prosecutor, DCF Official) or agency that they complied with reasonable requests for cooperation is helpful evidence for the application.
- G. *T Visa Certification Form*: A sworn statement (USCIS Form I-914, Supplement B) that affirms the immigrant victim's compliance with reasonable requests for assistance from law enforcement.
- H. *U Visa*: A Visa issued by the United States Citizenship and Immigration Service (USCIS) conferring legal status for up to four (4) years to an immigrant victim who meets the following statutory requirements:
 - 1. They have suffered substantial physical and/or mental abuse because of having been a victim of a listed criminal activity; or

2. They possess information concerning such criminal activity; or
3. They have been helpful, are being helpful, or are likely to be helpful in the investigation or prosecution of stated crime; and
4. They have been the victim of criminal activity that occurred in the United States or have knowledge of some violation of the laws of the United States.

- I. *U Visa Certification Form*: A sworn statement (USCIS Form I-918, Supplement B) that affirms the immigrant victim's past, present, or future helpfulness in the detection, investigation, and/or prosecution of certain qualifying criminal activity.

IV. PURPOSE

A. U & T Visas

1. U and T Visas allow the victims of serious crimes who are helpful to police to temporarily stay in the United States for up to four (4) years. U Visas are approved and granted by U.S. Citizenship and Immigration Services (USCIS), which is a component of DHS. U and T Visas provide recipients with nonimmigrant status that comes with certain benefits, including the ability to work in the United States.
2. If certain conditions are met, U or T Visa holders can apply for lawful permanent resident status (i.e., seek a green card), which can provide a pathway to citizenship.

V. PROCEDURES

A. MGL Chapter 258F

1. Pursuant to MGL ch. 258F s. 1-4 - Certification for Victims of Violent Crime and Human Trafficking:
 - a. A certifying entity shall adopt a policy for completing and signing nonimmigrant status certification forms for:
 - i. Victims of criminal activity who intend to petition for nonimmigrant visas under 8 U.S.C. 1101(a)(15)(U); and

- ii. Victims of severe forms of trafficking in persons who intend to petition for nonimmigrant visas under 8 U.S.C. 1101(a)(15)(T).
- b. A certifying entity shall respond to a nonimmigrant status certification request from a victim of criminal activity who intends to petition for a nonimmigrant visa under 8 U.S.C. 1101(a)(15)(U) or from a victim of severe forms of trafficking in persons who intends to petition for a nonimmigrant visa under 8 U.S.C. 1101(a)(15)(T) not later than ninety (90) days after receiving the request for certification.
- c. The certifying entity shall respond to the request by either:
 - i. Completing and signing the certification forms (found on PMAM); or
 - ii. Issuing a written denial of the request, without prejudice, informing the victim of the reason that the request does not meet the requirements of the certifying entity's policy; or
 - iii. In extenuating circumstances outside the control of the certifying entity that prevent the certifying entity from responding to the certification request in the required time, issuing a written explanation of the delay, the process the certifying entity will undertake to respond and a projected time frame for such response.
- d. Annually, not later than February 1, each certifying entity shall report to the Executive Office of Public Safety and Security (EOPSS) in a format dictated by EOPSS:
 - i. The number of individuals that requested nonimmigrant status certification;
 - ii. The number of certification forms that were completed and signed; and
 - iii. The number of such requests that were denied.

B. Police Role

- 1. The role of the local police is to certify to federal authorities the applicant was in fact a victim of such a crime and was helpful to the police.

2. Crime victims wishing to obtain a U or T Visa are responsible for submitting their own applications and providing documentary evidence to USCIS. (Forms can be downloaded from the USCIS website or found on PMAM) An applicant must obtain verification from a law enforcement agency, stating that the applicant was a victim of a qualifying crime and that the victim was helpful to the police.
3. When an officer encounters an immigrant victim of a crime who has filed a police report and it is determined that they are willing to assist - or have assisted or cooperated - with the detection, investigation, or prosecution of qualifying criminal activity or human trafficking, the investigator should inform the immigrant victim of the U-Visa or T-Visa application process. **[55.1.3]**
4. The U or T Visa certification may be issued at any time after detecting a qualifying criminal activity and the officer has determined that the victim is being or will be helpful in the investigation. There is no statute of limitations as to when a U or T Visa certification may be issued. **[55.2.1]**

Note: The investigation need not be complete prior to issuing the certification. The law was designed to assist victims at very early stages of crime detection and investigation. The Chief of Police or designee is authorized to complete the certification.

5. The U Visa Certification Form (USCIS Form I-918), or T Visa Certification Form (USCIS Form I-914), needs to be completed and signed by the officer and approved by the Shift Commander. The forms should include specific details about the nature of the crime being detected, investigated, or prosecuted, and describe the victim's helpfulness in the case. **[55.2.3 (a), (b)]**
6. The officer, with the assistance of the Prosecution Lieutenant, should work with a Victim Witness Advocate and/or the District Attorney's Office to help the victim with the U Visa application and assist in securing legal representation.
7. The completed and signed U or T Visa Certification Forms should be given to the victim and copies attached to the incident.
8. A victim who received a certification and was granted a U or T Visa has a continuing obligation to aid the police agency.

Certifying officials may notify USCIS directly for cases in which victims are no longer helpful. However, such notification is appropriate only when the victim's lack of cooperation is not reasonable. In some cases, the USCIS will contact a certifying official, or require a re-certification, to confirm that the victim remains, or remained, cooperative throughout the detection, investigation, or prosecution of a crime. **[55.2.4(b)]**



Massachusetts Chiefs of Police Association

Legal Advisory

Legal Guidance for Massachusetts Chiefs of Police

Cooperation with Immigration Officials

This document provides clear, practical guidance to Massachusetts police chiefs regarding their role in federal immigration enforcement. It incorporates the Massachusetts Supreme Judicial Court decision in Commonwealth v. Lunn, federal statutory obligations, constitutional considerations, and frequent issues that arise in local-federal cooperation.

This guidance is designed to ensure that **all Massachusetts police chiefs operate consistently with state and federal law** while also recognizing the practical realities and policy differences that may exist across municipalities and campuses.

Legal Framework Governing Local Law Enforcement & Immigration

Understanding the legal framework surrounding local and campus law enforcement's role in immigration is essential for ensuring that police departments operate within the boundaries of both state and federal law.

The Lunn Decision (2017)

In Commonwealth v. Lunn, the SJC held that **Massachusetts law does not provide law enforcement the authority to hold individuals solely based on a federal civil immigration detainer**. An ICE civil detainer is **not** a judicial warrant; it is an administrative request from a federal agency. **Holding an individual beyond their lawful release time solely based on an ICE detainer is considered an unlawful arrest** under Massachusetts law.

Key Takeaway: If ICE provides only a civil detainer (without a judicial warrant), municipal and campus law enforcement in Massachusetts do not have the legal authority to detain the individual.

Federal Laws Affecting Local Law Enforcement's Role in Immigration

While immigration enforcement is primarily a federal responsibility, several federal statutes impact how local and campus law enforcement interact with federal immigration

authorities.

Locals Officers Cannot Obstruct or Interfere with ICE Operations

This is supported generally by the following federal statutes:

- 18 U.S.C. § 371 (Conspiracy to commit offense or defraud the U.S.)
- 18 U.S.C. § 111 (Assaulting, resisting, or impeding federal officers)
- 18 U.S.C. § 1505 (Obstruction of proceedings before federal agencies)

As a result:

- Officers **cannot actively interfere with federal immigration enforcement operations.**
- Officers should not obstruct ICE agents in their lawful duties (e.g., executing a valid federal arrest warrant).
- While Massachusetts law enforcement is not required to participate in federal immigration enforcement, any **actions that deliberately impede federal officers could expose officers or departments to legal liability.**

Local & State Officers Cannot Be Forced to Enforce Federal Law

The Tenth Amendment to the U.S. Constitution establishes the principle of federalism, which protects state and local governments from being compelled to enforce federal laws. This principle, known as the **anti-commandeering doctrine**, has been reaffirmed by the U.S. Supreme Court in cases such as Printz v. United States (1997) and Murphy v. NCAA (2018), which held that the federal government **cannot mandate** state or local officials to administer or enforce federal regulatory programs, including immigration enforcement. As a result, while Massachusetts law enforcement agencies **may choose to cooperate** with federal authorities in certain circumstances, they cannot be required to participate in federal immigration enforcement efforts or dedicate local resources to enforcing federal law.

Key Takeaway: While departments may choose to cooperate with ICE to a certain extent, they generally cannot be required to enforce federal immigration policy.

Distinguishing Between Civil & Criminal Immigration Detainers

One of the most critical distinctions to understand is the difference between civil immigration violations and criminal immigration offenses. Federal immigration law classifies many immigration-related matters as civil infractions rather than crimes, meaning that Massachusetts police officers have no authority to enforce them unless explicitly authorized by law. 8 U.S.C. § 1252c provides limited authority for local officers to arrest certain noncitizens who have previously been deported following a felony conviction, while 8 U.S.C. § 1324 imposes criminal penalties for offenses such as smuggling or harboring undocumented individuals. However, most immigration enforcement actions—including ICE detainers—are civil in nature,

which is why the [Lunn](#) decision prohibits local law enforcement from making arrests solely on the basis of civil immigration violations.

When Can Massachusetts Law Enforcement Act?

- If ICE presents a **judicially-issued federal arrest warrant**, law enforcement agencies should treat it the same as any other federal arrest warrant from agencies like the FBI, DEA, or U.S. Marshals.
- If an individual is suspected of a **federal immigration-related crime** (e.g., human trafficking under 8 U.S.C. § 1324), Massachusetts law enforcement may cooperate with ICE to the same extent they would cooperate with any other federal criminal investigation.
- If ICE only presents a **civil detainer**, local law enforcement has no authority under Massachusetts law to hold the individual beyond their legal release date.

Key Takeaway: Massachusetts officers can cooperate with ICE on criminal matters but have no authority to detain individuals solely on civil immigration violations.

Practical Guidance for Massachusetts Police Chiefs

With the complex legal landscape surrounding immigration enforcement, it is essential for Massachusetts police chiefs to have clear, actionable guidance on how to navigate interactions with federal immigration authorities while remaining compliant with state and federal law.

Handling ICE Warrants & Requests for Assistance

- **Judicial Warrants:** Treat them like any other valid warrant. If an ICE warrant is issued by a judge, it should be enforced like any warrant from the FBI, ATF, or DEA.
- **Civil ICE Detainers:** These do not provide legal authority to detain individuals under Massachusetts law ([Lunn](#)). Officers should not hold individuals beyond their lawful release time unless a judicial warrant is provided.
- **Transfer of Custody:** If ICE requests that an individual be held for transfer to federal custody, officers should verify whether a judicial warrant or valid federal criminal charge exists before complying.

Clarifying the Legal Status of Form I-205 (Warrant of Removal/Deportation)

In some cases, ICE now provides both a civil immigration detainer and a **Form I-205 (Warrant of Removal/Deportation)**. While this form may indicate that the individual is subject to a final removal order issued by a federal immigration judge, it remains a **civil administrative document**—not a judicial warrant issued by a neutral magistrate.

Under [Commonwealth v. Lunn](#), Massachusetts law does not authorize police officers to detain individuals solely on the basis of civil immigration documents, including Form I-

205. The fact that the individual is subject to a final order of removal does not expand the authority of local law enforcement to hold them beyond their lawful release time.

Departments must not confuse Form I-205 with a judicially-issued arrest warrant. Officers may not continue to detain individuals based on Form I-205 and a detainer alone. However, departments may notify ICE of the anticipated release time, provided this does not result in delayed or extended custody.

Information Sharing with ICE

- **Cooperation Permitted:** Departments may share information with ICE to the same extent they would with any other federal agency. Departments must, however, provide at least that level of information would be provided in response to a request under the Public Records Law.
- **Not Required to Collect Immigration Status:** Local police are not required to collect or maintain immigration status information.
- **Limits of 8 U.S.C. § 1373:** This statute only prohibits policies that restrict communication about immigration status; it does not require local departments to actively report or enforce federal immigration laws.

Considerations for Sanctuary Cities

- **Sanctuary policies are legal under federal and state law** as long as they do not actively prohibit officers from communicating with ICE about immigration status.
- **Departments should ensure that their policies align with Massachusetts law** and avoid practices that could lead to unlawful detention ([Lunn](#)).
- **Local officials should be aware of potential federal scrutiny** of sanctuary policies but remain grounded in state law and constitutional protections.

Key Takeaways for Massachusetts Police Chiefs

1. Massachusetts officers cannot hold individuals solely based on a civil immigration detainer ([Lunn](#)).
2. Federal law prohibits interfering with ICE operations, but Massachusetts officers are not required to participate in immigration enforcement.
3. Massachusetts police must distinguish between civil and criminal immigration matters.
4. Judicially-issued federal warrants should be treated the same as those from any federal agency.
5. Information sharing with ICE is allowed, and at the least, must align with the Public Records Law.
6. The Tenth Amendment generally protects Massachusetts law enforcement from being forced to enforce federal immigration laws.
7. The presence of a Warrant of Removal/Deportation (Form I-205) does not authorize continued detention. It is not a judicial warrant and does not override the [Lunn](#) ruling.

Massachusetts police chiefs must ensure their agencies operate within the law while balancing local policies, community relations, and federal directives. By understanding the legal framework, departments can maintain consistency, protect officers from legal risk, and uphold public safety.

Special Considerations for Campus Law Enforcement Under FERPA

Campus police departments must carefully navigate the requirements of the Family Educational Rights and Privacy Act (FERPA), as well as state and institutional policies, when responding to requests for information from ICE. Below is a breakdown of what can and cannot be shared with ICE under FERPA.

What May Be Provided Consistent with FERPA

- **Law Enforcement Unit Records:** Records created and maintained by campus police for law enforcement purposes are not considered "education records" under FERPA. Examples include:
 - Police incident reports
 - Arrest records
 - Records of investigations conducted by the campus police
 - Parking citations or records related to campus safety enforcement

These records may be disclosed to ICE without violating FERPA unless additional state laws or institutional policies impose restrictions.

- **Directory Information (If Not Opted Out):** Public colleges may disclose "directory information" without consent if:
 - The institution has designated certain categories of information as directory information (e.g., name, dates of attendance, enrollment status, major, degrees awarded).
 - The student has **not** opted out of directory information disclosures.

Before releasing this information, ensure compliance with the institution's directory information policy.

- **Responses to Criminal Warrants or Subpoenas:** FERPA allows the disclosure of personally identifiable information (PII) if required by a judicial order or lawfully issued subpoena.

Best Practice: Verify the warrant or subpoena is valid and document all disclosures made.

- **Health and Safety Emergencies:** If there is an articulable and significant threat to the health or safety of students or others, FERPA permits disclosures to appropriate parties (including ICE) without consent.

Example: If ICE provides credible evidence of an immediate threat, such as a planned violent act, information relevant to the emergency may be shared.

What May NOT Be Provided Consistent with FERPA

- **Education Records Without Consent or a Valid Exception:** Any information directly related to a student that is maintained by the institution, including:
 - Class schedules
 - Grades, transcripts, or academic performance data
 - Disciplinary records (unless the disciplinary case relates to a crime of violence or non-forcible sex offense and specific disclosure conditions are met)
 - Any other non-directory education record

This is not an exhaustive list as FERPA defines “education records” broadly.

- **Directory Information If the Student Opted Out:** If a student has opted out of directory information disclosures, the institution is prohibited from sharing even basic directory details (e.g., name, enrollment status) with ICE.

Directory information must be explicitly designated as such in the institution’s FERPA policy. Institutions must have provided students the opportunity to opt out of directory information disclosures.

- **Responses to Civil Immigration Detainers:** Under the Lunn v. Commonwealth decision in Massachusetts, campus police are not authorized to detain individuals solely on the basis of a civil immigration detainer.

ICE requests for detention or cooperation based on civil matters must be denied absent a criminal warrant.

- **Employment Records Related to Student Status:** FERPA covers employment records if the employment is contingent on the individual being a student (e.g., graduate teaching assistants, resident assistants).

These records are protected unless one of the FERPA exceptions applies.

Summary Table of FERPA-Compliant Information Sharing

Information Type	May Provide	May NOT Provide
Law Enforcement Records	Incident reports, arrests, and other records created by campus police	N/A
Directory Information	Name, enrollment status, major, etc., if student has not opted out	If the student has opted out
Education Records	Only with valid judicial order, subpoena, or health/safety emergency	Class schedules, grades, academic data, disciplinary records
Employment Records (non-student employees)	Non-confidential public records	Confidential employment details
Employment Records (student employees)	Only if directory information exception or other FERPA exception applies	Protected under FERPA if tied to student status
Civil Detainers	N/A	Campus police cannot act on civil detainees under <u>Lunn v. Commonwealth</u>

Conclusion

Navigating the intersection of local law enforcement and federal immigration enforcement requires a careful balance between legal compliance, operational clarity, and community trust. The Lunn decision makes it clear that Massachusetts police officers do not have the authority to detain individuals solely based on ICE civil detainers, while the Tenth Amendment's anti-commandeering doctrine protects local agencies from being forced to enforce federal immigration laws. At the same time, federal law prohibits obstructing or interfering with ICE operations, and Massachusetts law enforcement agencies may, at their discretion, share information and cooperate with federal authorities to the extent permitted by law.

Ultimately, each police department must develop policies that align with Massachusetts law, constitutional protections, and local priorities while ensuring consistent and legally sound practices. By distinguishing between civil and criminal immigration matters, properly

handling judicial warrants, and ensuring that officers understand their legal responsibilities and limitations, Massachusetts law enforcement agencies can protect public safety while minimizing legal risk. Police chiefs are encouraged to consult with legal counsel regularly, stay informed about evolving legal standards, and prioritize transparency and consistency in their approach to federal immigration enforcement. Ensuring lawful, fair, and practical policies will help departments maintain both public confidence and operational integrity in an ever-changing legal and political landscape.

Office of the General Counsel

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(Rev. 05/05/2025)



PLYMOUTH POLICE DEPARTMENT

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Phone (508) 830-4218 - Fax (508) 830-4217
www.plymouthpolice.com



Dana A. Flynn
Chief of Police

Contact: Media Relations Department
mediarelations@plymouthpolice.com

A MESSAGE FROM PLYMOUTH POLICE CHIEF DANA FLYNN

FOR IMMEDIATE RELEASE: 3/6/2025

PLYMOUTH, MA – Over the past few weeks, I have been asked what role the Plymouth Police Department has in enforcing and assisting Immigration and Customs Enforcement (ICE) agents in apprehending immigrants. Please understand that it is unlawful for anyone, including local law enforcement agencies, to impede or obstruct a federal law enforcement officer in performing their duties, including during federal immigration enforcement.

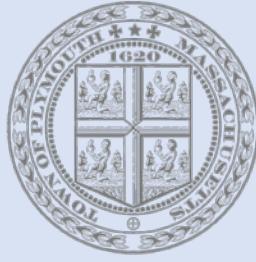
Our community needs to know that the Plymouth Police Department follows the current state law, which *prohibits* local law enforcement officers from enforcing civil immigration detainers. In other words, the Plymouth Police will not take people into custody based solely on their immigration status, nor will we hold people in custody or delay the bail process for individuals arrested for an unrelated crime whose immigration status is in question.

The Plymouth Police Department will, however, enforce any *criminal* judicial arrest warrant issued by a court of law authorizing local law enforcement to act. The Plymouth Police Department may, at times during the apprehension of criminal immigrants, assist federal law enforcement agencies in their duties when assistance is requested, and may share criminal justice information with these agencies to the extent normally allowed by law.

In conclusion, all officers of the Plymouth Police Department have sworn an oath to uphold and defend the Constitution of the United States and that of the Commonwealth of Massachusetts. Our sworn oath requires us to enforce all laws of the Commonwealth fairly and impartially, regardless of a person's gender, race, religion, or immigration status.

The Plymouth Police Department, along with myself, understand the severity and emotional impact this situation has caused on national, state, and local levels. I hope that this message clarifies any questions and uncertainty surrounding the question of what role the Plymouth Police Department has in enforcing and assisting ICE agents in apprehending immigrants.

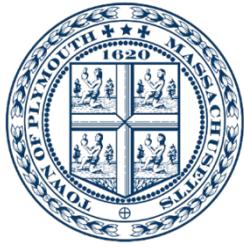
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**Town of Plymouth
Select Board**

Collaboration with ICE Policy Discussion

REQUESTED BY:	Kevin Canty, Selectman
PROPOSED MOTION:	The Board will make a motion to approve the proposed policy prohibiting immigration enforcement activities by town officials and employees.
NOTES:	
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea _____ Nay _____ Abstain _____



TOWN OF PLYMOUTH

EXECUTIVE OFFICE OF THE SELECT BOARD
26 COURT STREET
PLYMOUTH, MA 02360
(508) 322-3383

To: Select Board

From: Kevin Canty, Selectman

Re: Communication from ICE to the Plymouth Police Department

Date: 12/16/25

In the United States, setting and enforcing immigration rules is a power vested in the federal government, as opposed to the governments of the individual states. See Chy Lung v. Freeman 92 U.S. 275 (1876). As part of a major reorganization of the federal government after the terrorist attacks of September 11, 2001, the Homeland Security Act of 2002 dissolved and transferred the functions of the former Immigration and Naturalization Service and the United States Customs Service into three new government agencies that would all fall under the jurisdiction of the newly created United States Department of Homeland Security: United States Citizenship and Immigration Service, United States Immigration and Customs Enforcement, and United States Customs and Border Protection.

United States Immigration and Customs Enforcement, commonly referred to as ICE, is a federal law enforcement agency tasked with enforcing federal immigration law, among other responsibilities. ICE conducts Enforcement and Removal Operations (EROs) that focus on the civil enforcement of federal immigration laws including investigations, detentions, and deportations of individuals that have entered the United States without authorization, that have overstayed their visa, who have been ordered to be removed from the United States in the past, who have violated immigration conditions imposed upon them, and/or whose legal authorization to be in the United States has been revoked. Violations of federal immigration law are generally civil, not criminal, in nature.

Immigration officers employed by ICE are empowered to carry out their duties by 8 U.S.C §1357. The conduct of ICE in carrying out their enforcement activities within Plymouth has caused significant public concern from many residents throughout the community. ICE patrols the community in unmarked cars and ICE officers wear masks while conducting their enforcement actions. Further, while some disruption to normal public order is expected in all law enforcement actions, the conduct of ICE officers in Plymouth has caused more disruption to public order than would be reasonably expected on more than one occasion. Some specific examples include:

- On August 20th, 2025, ICE agents in unmarked cars with low-profile in-window emergency lights drove through a red light in North Plymouth in a manner that nearly caused a T-bone collision between one of the ICE vehicles and a civilian vehicle passing through the intersection; and
- On September 23rd, 2025, ICE agents removed an individual from a vehicle stopped at a busy North Plymouth intersection and left that vehicle abandoned at that intersection after detaining him.

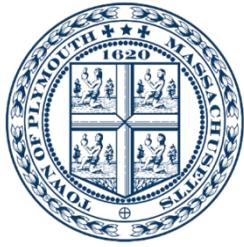
Federal immigration officers have the authority to enforce immigration law within the borders of Plymouth. The Town of Plymouth has no ability to prevent the enforcement of immigration law by these federal immigration officers or to mandate that they conduct their enforcement activities subject to local requirements. However, we can ask them to inform the Plymouth Police Department when they are conducting operations in Plymouth and ask them to conduct themselves in a manner that minimizes the disruption to public order and safety as much as reasonably possible.

In order to accomplish the above, we need to know the following:

- What level of communication the Plymouth Police Department currently receives from ICE when ICE is conducting enforcement actions within Plymouth;
- What, if any, communication we have had with ICE about the manner and means by which ICE conducts itself in Plymouth;
- What we know about the communication neighboring communities are having with ICE about the above issues in their respective communities;

Further, if we want to try and improve the manner and means in which ICE is conducting itself in Plymouth, we need to discuss how best to advocate for ourselves and our residents so that ICE will listen to our concerns and adjust their behavior accordingly.

I request the presence of the Chief of Police or a designee of his choosing that can speak on the above topics and answer questions from myself and other Board members on this topic so that the Board can be as informed as possible when charting a path forward.



TOWN OF PLYMOUTH

EXECUTIVE OFFICE OF THE SELECT BOARD
26 COURT STREET
PLYMOUTH, MA 02360
(508) 322-3383

To: Select Board

From: Kevin Canty, Selectman

Re: Collaboration with ICE Policy Discussion

Date: 12/16/25

In the United States, setting and enforcing immigration rules is a power vested in the federal government, as opposed to the governments of the individual states. See Chy Lung v. Freeman 92 U.S. 275 (1876). As part of a major reorganization of the federal government after the terrorist attacks of September 11, 2001, the Homeland Security Act of 2002 dissolved and transferred the functions of the former Immigration and Naturalization Service and the United States Customs Service into three new government agencies that would all fall under the jurisdiction of the newly created United States Department of Homeland Security: United States Citizenship and Immigration Service, United States Immigration and Customs Enforcement, and United States Customs and Border Protection.

United States Immigration and Customs Enforcement, commonly referred to as ICE, is a federal law enforcement agency tasked with enforcing federal immigration law, among other responsibilities. ICE conducts Enforcement and Removal Operations (EROs) that focus on the civil enforcement of federal immigration laws including investigations, detentions, and deportations of individuals that have entered the United States without authorization, that have overstayed their visa, who have been ordered to be removed from the United States in the past, who have violated immigration conditions imposed upon them, and/or whose legal authorization to be in the United States has been revoked. Violations of federal immigration law are generally civil, not criminal, in nature.

Immigration officers employed by ICE are empowered to carry out their duties by 8 U.S.C §1357. Law enforcement officers and other employees of a state or local government can choose to enter into a written agreement with the United States Attorney General to perform the functions of an immigration officer consistent with federal and state law. See 8 U.S.C. §1357(g). However, state and local law enforcement officers or other employees cannot be required to act as immigration officers absent entering into such voluntary agreement with the United States Attorney General. See 8 U.S.C. §1357(g).

Federal immigration officers have the authority to enforce immigration law within the borders of Plymouth. The Town of Plymouth has no ability to prevent the enforcement of immigration law

by these federal immigration officers or to mandate that they conduct their enforcement activities subject to local requirements. However, the Town does not need to assist federal immigration officers in the performance of their enforcement actions in Plymouth. Further, if the Town were to voluntarily assist federal agencies with their enforcement of federal immigration law that would discourage some residents from reaching out to Town officials and employees when they require assistance, or from cooperating with local law enforcement when they are the victims of or witnesses to crimes committed within Plymouth.

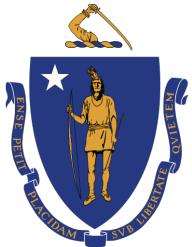
Given that Plymouth's primary interest is that all residents feel safe living and working in our community, I believe it would be counterproductive for the Town of Plymouth to voluntarily assist federal agencies conducting immigration enforcement activities in Plymouth.

I therefore propose that the Select Board enact the attached policy to make it clear to all residents that local officials and employees will leave the enforcement of federal immigration law to federal agencies while we focus on advancing Plymouth's local priorities.

In support of this request, I have attached the following:

- Guidance Documents Produced by the Massachusetts Attorney General's Office for Municipalities About ICE Enforcement Activities in Their Communities
 - Massachusetts Attorney General's Office – Information for Massachusetts Municipalities Regarding Immigration Enforcement
 - Massachusetts Attorney General's Office – Know Your Rights ICE Guidance Document
- Proposed Immigration Enforcement Policy Language

I look forward to hearing my colleagues' opinions on this important issue.



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Attorney General Guidance:
Information for Massachusetts Municipalities Regarding Immigration Enforcement

The Attorney General's Office (AGO) has received a number of questions from municipalities about the increase in enforcement actions by U.S. Immigration and Customs Enforcement (ICE) agents, the role of local authorities in immigration enforcement, and the rights people have when they interact with federal immigration officers. This guidance is meant to provide municipalities with information about their interactions with ICE.

This guidance is not legal advice or a formal legal opinion of the Attorney General. A municipality should consult with legal counsel about specific questions and concerns and to determine how the considerations discussed below affect a particular municipality.

1. How to prepare your community for potential increased ICE enforcement

Hold "Know Your Rights" trainings; provide rights cards; and consult the [Attorney General's website](#) and guidance from other organizations and state agencies, such as the Office for Refugees and Immigrants, the MIRA Coalition, and the National Immigration Law Center. Municipalities may also consider, where applicable, engaging in emergency planning with those they are serving to prepare for the possibility of arrest or detention by ICE.

For more information on emergency planning, please see the [Attorney General's Emergency Planning Guide for Parents with Uncertain Immigration Status](#).

Municipalities can also provide guidance to [schools](#), [service providers](#), and [others](#) on how they can support their constituents.

2. How to prepare municipal agencies and employees for potential ICE presence

Municipalities should consider adopting comprehensive policies and procedures that apply to any law enforcement activity in municipal buildings, on municipal property, or during municipal events, including immigration enforcement activity by ICE.

Recommended policies include:

Designation of Private Areas: Develop policies on how to designate private areas that are not accessible to the general public. Designating such areas through signage, key cards, or locks can promote a safe environment conducive to a municipal agency's mission, and any private areas should be clearly marked as such. Like other law enforcement agencies, ICE cannot gain access

to such designated private areas without consent or a judicial warrant or court order. Even outdoor spaces like parking lots can be designated as private if they are only accessible to municipal employees, invited guests, or designated individuals. Signage delineating such areas as private should be made large enough to be visible at a distance and use reflective material so as to be visible after dark.

Designations of private areas may not be used to improperly exclude any groups or individuals from otherwise public spaces. For example, as discussed below, meetings required to be public may not be designated as “private.”

Protocols and Training: Specific protocols should be developed to address any ICE presence in municipal spaces. Relevant staff members should be trained and, if possible, a staff member should be designated for potential interactions with ICE or other law enforcement officials. Any response may include the following steps:

- (1) Ask the officer to wait outside (or in a public space) while you contact legal counsel or other appropriate point person;
- (2) Inform the officer that you are not attempting to obstruct their actions, but that you are not authorized to respond to the request and need to contact the appropriate person before you can provide access;
- (3) Ask the officer if they have a judicial warrant or court order, and if so, ask for a copy of the document; and
- (4) Ask the officer for their name, identification number, and the name of the agency with which they are affiliated.

3. When can ICE enter private areas on municipal property?

Immigration officials may present a variety of documents, not all of which are warrants in the constitutional sense. Municipal entities are not required to consent to a search of the private areas of their premises unless presented with a judicial warrant or other court order, signed by a judge or magistrate, and based on probable cause.

Subpoenas, whether administrative or judicial, are documents that request the production of documents or testimony. They generally do not require immediate responses and can be challenged in court. If feasible, a designated staff member should review all documents presented by immigration officials with the assistance of legal counsel.

Municipalities may want to advise staff not to physically interfere with the actions of immigration officials or any law enforcement officers. If presented with a warrant or other court document by immigration or other law enforcement officials, a designated staff member at an organization should review whether the document:

- (1) is a valid judicial warrant;
- (2) is signed by a judge or magistrate judge;
- (3) states the address of the premises to be searched;
- (4) if indicated, is sought to be executed during the time specified on the warrant.

ICE Administrative Removal Warrants (Form I-200) or Arrest Warrants (Form I-205) authorize ICE officers to arrest a person suspected of violating the immigration laws. These are not warrants within the meaning of the Fourth Amendment to the U.S. Constitution, are not signed by a judge or magistrate judge and are not based on a showing of probable cause of a criminal offense. These warrants **do not** require municipalities or other organizations to grant ICE officers access to non-public areas.

Federal Arrest Warrants (Form AO 442) or Search and Seizure Warrants (Form AO 93) are issued by a federal court judge or magistrate judge based on a finding of probable cause and authorize the search and seizure of property in a specified location or the arrest of a person named in the warrant, including in non-public areas. Prompt compliance with these warrants is usually required. If feasible, an organization should review the document and consult with legal counsel.

4. How to comply with open government and public records law?

A municipality should collect and maintain only as much immigration or citizenship information as may be necessary for services or regulatory compliance purposes. Once a record is created or received, it must be retained in accordance with the [Municipal Records Retention Schedule](#). A municipality should consult its organization's policies and procedures regarding the collection and release of an individual's information.

The Open Meeting Law requires that meetings of public bodies be open to any individual who wishes to attend. Public bodies cannot require that attendees identify themselves in order to gain access to a public meeting or demonstrate that they have business before the body or a particular interest in the proceedings. A public body may not remove a person from an open session meeting of the public body unless the person disrupts the meeting after warning from the chair. Therefore, the Open Meeting Law does not allow public bodies to prohibit categories of individuals, including law enforcement agencies like ICE, from attending meetings of public bodies.

The Open Meeting Law does not require that public bodies offer an opportunity for public comment during their meetings. Public comment is at the discretion of the chair, unless there is another law or rule requiring public comment in particular situations. Some public bodies have a practice of requiring participants in public comment to identify themselves by full name and home address as a condition of speaking at a meeting. Although such a practice is not prohibited by the Open Meeting Law, the Attorney General discourages requiring meeting attendees to provide full identifying information.

5. Are municipal employees legally required to provide assistance to ICE?

No. Municipal employees, including members of local law enforcement agencies, cannot be compelled by the federal government to carry out federal civil immigration enforcement. Any voluntary cooperation with ICE by municipal employees and local law enforcement must comply with state and local legal limitations. For more information on these limitations, see [Attorney](#)

[General Guidance: KNOW YOUR RIGHTS: ICE Enforcement, A Guide for Immigrants, Families, and Communities.](#)

6. What legal rights or restrictions do bystanders of ICE enforcement actions have?

Bystanders have a right to observe and record ICE agents from a reasonable distance in public places. *See Glik v. Cunniffe*, 655 F.3d 78 (1st Cir. 2011). This right is protected by the First Amendment and does not violate the Massachusetts Wiretap Act. *See Project Veritas Action Fund v. Rollins*, 982 F.3d 813 (1st Cir. 2020) (secret recordings do not violate the First Amendment); *Curtatone v. Barstool Sports, Inc.*, 487 Mass. 655 (2021) (openly recording does not violate the Massachusetts Wiretap Act). If any law enforcement officer seizes a bystander's phone, they need a judicial warrant to gain access to the device or the recording.

Although bystanders are allowed to watch or record, they are required to stay at a safe distance so as not to interfere with an ICE operation. Interfering might include the following actions, which could result in criminal charges:

- Pushing or otherwise physically touching an officer;
- Blocking officers; or
- Hiding the person ICE is trying to arrest.

Bottom Line: Bystanders can watch. Bystanders can record. But bystanders legally cannot obstruct, impede, or assault an ICE agent.

RESOURCES AND LEGAL HELP

There are numerous resources for individuals seeking an attorney to represent themselves or a loved one in immigration proceedings:

- The American Immigration Lawyers Association's [online directory](#);
- The Massachusetts [Legal Resource Finder](#);
- The National Immigration Project of the National Lawyers Guild's "Find an Attorney" website;
- The Department of Justice's [list of pro bono legal service providers by state](#); and
- Immigration Law Help's [directory of nonprofit legal help](#) by zip code and detention facility.

A person detained by ICE can be found through [ICE's Online Detainee Locator System](#).

Any complaints to the AGO can be made to its Civil Rights Division by visiting <https://www.mass.gov/how-to/file-a-civil-rights-complaint>, emailing civilrights@mass.gov, or calling (617) 963-2917.



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Attorney General Guidance:
KNOW YOUR RIGHTS: ICE Enforcement
A Guide for Immigrants, Families, and Communities

Due to the recent surge in immigration enforcement activity across Massachusetts, the Attorney General's Office (AGO) has received a number of questions about the actions of U.S. Immigration and Customs Enforcement (ICE) agents, the role of local police in immigration enforcement, and the rights people have when they interact with federal immigration officers.

This guidance is meant to provide communities with information about their rights and the legal framework for ICE stops, arrests, and inquiries. **It is not, however, legal advice or a formal legal opinion of the Attorney General. The AGO does not supervise or control the activities of ICE or federal prosecutors. This guidance does not address all circumstances in which residents may come into contact with ICE and the AGO cannot guarantee that ICE agents will act in a manner consistent with this guidance in any given situation. Immigrants, their families, and community members should consult with legal counsel if they need advice or representation in specific cases or circumstances.**

The AGO is committed to protecting the civil rights of all residents, regardless of immigration status.

QUESTIONS & ANSWERS

1. What kind of immigration enforcement does ICE engage in?

ICE enforcement activity may target people the agency suspects are subject to removal from the country. This can include people whose parole, visa, deferred action, or other legal authorization has been revoked. It can also include people suspected of having violated federal immigration law, including:

- People who entered the U.S. without authorization;
- People who overstayed a visa;
- People who have been ordered removed in the past; and
- People accused of violating immigration conditions (like failing to check in with ICE).

These are typically civil, not criminal, violations. Although ICE may in some cases engage in criminal enforcement action, ICE does not need to show that a crime was committed to arrest and detain a person who is subject to removal.

ICE enforcement actions generally take one of two forms:

- Custodial enforcement, where ICE arrests a person who is already being held in custody by a federal, state, or local law enforcement agency. This frequently occurs after ICE is able to access arrest information through law enforcement databases like NCIC (National Crime Information Center) or CJIS (Criminal Justice Information Services). Because ICE can access information after fingerprints taken by police are entered into AFIS (Automated Fingerprint Identification System), even a minor encounter with local law enforcement may trigger ICE involvement—even if criminal charges are later dropped or never even filed.
- At-large or field enforcement, where ICE agents arrest people in the community—such as in homes, workplaces, or public spaces. During these operations, ICE may also make so-called “collateral” arrests of other individuals they encounter who are suspected of violating immigration laws, even if those individuals were not initially targeted for enforcement.

2. Does ICE need a judicial warrant to arrest someone?

No. Although ICE agents sometimes arrest people based upon criminal warrants—which are issued by federal courts based on probable cause that a person has committed a crime—this type of enforcement activity is relatively uncommon. Some ICE arrests are conducted using administrative warrants, which are issued by ICE officers.

Administrative warrants include forms such as:

- [Form I-205 \(“Warrant of Removal/Deportation”\)](#), which is issued after a person has received a final order of removal; and
- [Form I-200 \(“Warrant for Arrest of Alien”\)](#), which is used when ICE believes someone is removable from the United States.

In other cases, ICE agents do not need either a judicial or administrative warrant to carry out an arrest, including if they have probable cause to believe that: (1) a person is in violation of federal immigration laws; and (2) the person is likely to flee before a warrant can be obtained. *See 8 U.S.C. § 1357(a)(2).*

3. When can ICE enter people’s homes and other private spaces?

Under most circumstances, ICE agents cannot legally enter private spaces—such as homes, private offices, or the non-public areas of a workplace—with one of the following:

- [A judicial warrant](#) signed by a judge or magistrate; or
- Voluntary consent from someone who has actual or apparent authority over the property (e.g., someone who lives there).

Note that an ICE administrative warrant (Forms I-200 and I-205 described above) is not a judicial warrant and does not authorize entry into a home or other private space without consent. A judicial warrant is one that is signed by a judge.

NOT ALL WARRANTS ARE THE SAME

Judicial Warrant: Signed by a judge, allows ICE to enter a home.

ICE Administrative Warrant: Signed by ICE only, does not allow home entry.

If ICE does not have a warrant signed by a judge, you may refuse entry.

If ICE agents are seeking to enter a house, a person has the legal right to speak through the door to:

- Ask to see the warrant before opening the door;
- Check whether the warrant is signed by a judge; and
- Deny entry if it is not.

4. What rights do the person arrested/detained and bystanders have?

Both a person being arrested/detained by ICE and bystanders have certain rights under the U.S. Constitution and federal law. These rights protect against unlawful questioning, detention, and interference with freedom of expression.

Rights of the Person Being Arrested or Detained

First, the person being arrested or detained has the right to remain silent. They do not have to answer questions about their immigration status, citizenship, where they were born, or how they entered the United States. The person can state, “I am exercising my right to remain silent,” and refuse to speak with ICE agents until they have spoken with an attorney.

Second, the person being arrested or detained has the right to hire and speak with a lawyer, but the government is not generally required to provide one in immigration proceedings.

Third, the person being arrested or detained has the right to refuse to sign documents. ICE may ask people to sign voluntary departure forms, waivers of rights, or other paperwork. The person being arrested or detained has a right to read and understand any document before signing it.

People being questioned, arrested, or detained by ICE should never give false information or fake documents, as doing so could result in criminal charges. *See 18 U.S.C. § 1001.*

Rights of Bystanders

First, bystanders to ICE enforcement actions have the right to observe ICE officers and record the encounter from a reasonable distance, so long as they do not interfere with the officers. *See Glik v. Cunniffe*, 655 F.3d 78 (1st Cir. 2011).

Second, although ICE may ask questions, bystanders have the right to remain silent. Bystanders are not required to answer questions about their own immigration status or the status of another person.

Third, bystanders have the right to refuse entry. If ICE agents approach a home where a bystander resides, the bystander can refuse entry without a judicial warrant.

Anyone alleged to have obstructed, impeded, or assaulted an ICE agent may be criminally prosecuted. See 18 U.S.C. § 111.¹

5. What questions can someone ask if they are being arrested/detained?

During an ICE enforcement action, it may be difficult to know what is happening or why. Calmly asking the right questions may be helpful. Though ICE may not be obligated to answer all of your questions, the person being targeted may choose to ask:

- Am I being detained?
- Am I under arrest?
- What is the reason?
- Do you have a warrant?
- Can I see it?
- Where are you taking me?
- What agency do you work for?
- What are your names and badge numbers?
- How can my family or lawyer contact you?

Prepare Before a Crisis

If you or a loved one are at risk of ICE enforcement, you may consider preparing contingency plans for immigration emergencies that may arise, such as family separation. A detailed emergency planning guide for families is available on the Attorney General's Office [website](#).

6. What, if anything, can bystanders do to assist someone being arrested/detained?

As long as they are not obstructing or impeding the enforcement action, bystanders may also help the person being targeted to ask the ICE agent questions (such as those listed above under #5) and document the enforcement action—either by taking notes or recording video. They can also ask a person being detained questions such as:

- Do you have an immigration lawyer I can call for you?
- Is there a family member you would like me to call?

7. What happens after an ICE arrest?

After individuals are arrested by ICE, they will most likely be taken to a local ICE office or processing center for booking. There, ICE will generally take their fingerprints, photo, and biographical information. ICE may also ask the person to sign documents that may involve the waiver of important rights or lead to deportation without a hearing. As noted above, the arrested individual has the right to remain silent and to refuse to sign documents they do not understand. In most cases, ICE will issue a Notice to Appear (NTA) in immigration court, which contains the

¹ State statutes also prohibit assault and battery on a police officer (G.L. 265, § 13D, par. 1) and resisting arrest (G.L. c. 268, § 32B); interfering with a police officer is a common law crime in Massachusetts.

alleged immigration violations, the date of their first court hearing, and formally begins removal proceedings.

Once arrested, a person can be detained anywhere in the United States. Although they may initially be detained somewhere near where they were arrested, they can quickly be transferred to another facility in a different state. Family members and advocates can use the [ICE Online Detainee Locator System](#) to try to find out where the arrested person is being held. (Note that it may take several hours for ICE to enter the person's information into the system.) ICE has information (including location and contact information) for the detention facilities it uses on its [website](#).

If detained, the person may—depending on their immigration and criminal history—request a bond hearing before an immigration judge. At this hearing, the immigration judge will decide if the person can be released while their immigration case proceeds. This is a discretionary process, and the individual must successfully demonstrate to the satisfaction of the immigration judge that they are not a flight risk and not a danger to the community. Depending on individual circumstances, the person may also seek relief from removal, such as asylum, parole, or cancellation of removal.

Although individuals in ICE detention may be represented by an attorney, they usually have no right to have an attorney appointed to them. Only licensed attorneys or accredited representatives authorized by the U.S. Department of Justice can legally represent someone in immigration court. Unfortunately, many people fall victim to scams by people who falsely claim to be able to help—often referred to as “notarios” or “immigration consultants.” More information about how to prevent and report notario fraud can be found on the Attorney General’s Office [website](#).

Warning: Beware of Immigration Scams

Only licensed attorneys and DOJ-accredited representatives may provide immigration legal services. Many immigrants fall victim to scams by “notarios” or fake consultants. Verify credentials with the [state bar](#) or [DOJ EOIR list](#). A detailed guidance on avoiding immigration scams is available on the Attorney General’s Office [website](#).

To challenge the legality of detention by ICE outside of the removal proceeding, the detained individual would generally need to bring a habeas corpus petition in the federal judicial district in which they are detained. In many instances, petitions must be filed promptly so that a challenge can be heard before the detainee is transferred to a different facility and judicial district.

8. What limits are there on local police cooperation with ICE?

Local law enforcement agencies cannot be compelled by the federal government to carry out federal civil immigration enforcement. Any voluntary cooperation with ICE by local law enforcement must comply with state and local legal limitations, including:

- *Lunn v. Commonwealth*, 477 Mass. 517 (2017): The Supreme Judicial Court ruled that state and local law enforcement officers have no legal authority to arrest, detain, or hold an individual based solely on a federal civil immigration detainer. A civil detainer is a request from ICE to keep a person in custody until ICE agents can arrest them. Similar to an administrative warrant, a civil detainer is issued by ICE—not a judge. *Lunn* does not limit state and local law enforcement from acting in accordance with state law to protect

public safety; it simply makes clear that federal civil detainers are not themselves legal grounds for detention.

- Massachusetts Constitution: Guarantees equal protection of the laws to all people, regardless of nationality, citizenship, or immigration status.
- Massachusetts Civil Rights Act (MCRA): Guarantees every person “the right to bias-free professional policing,” which means that law enforcement “shall not consider a person’s race, ethnicity, … [or] immigration status” in police decision-making. The MCRA also prohibits interference with another person’s rights through threats, intimidation, or coercion.
- Anti-Profiling Laws: State laws prohibit law enforcement from profiling on the basis of actual or perceived race, color, ethnicity, national origin, immigration or citizenship status. *See G.L. c. 90, § 63(h).*
- Local Municipal Ordinances and Resolutions: Many cities and towns in Massachusetts—including Boston, Amherst, Cambridge, Chelsea, Concord, Newton, Northampton, and Somerville—have passed local laws that limit police departments’ involvement in federal civil immigration enforcement. These ordinances often permit cooperation with federal authorities on criminal matters and other public safety issues, but do not allow participation in routine civil immigration enforcement.
- Police Department Policies: Many law enforcement agencies have adopted departmental rules, regulations, and policies that limit involvement in immigration enforcement. These policies aim to ensure that all residents, regardless of immigration status, feel safe reporting crimes or cooperating with the police.

9. Can bystanders get in trouble for watching or recording?

No, bystanders generally cannot get in trouble just for watching or recording ICE agents—so long as they do not interfere with ICE’s actions.

Bystanders Have the Right to Record

As stated above, bystanders have a right to observe and film ICE agents from a reasonable distance in public places. *See Glik v. Cunniffe*, 655 F.3d 78 (1st Cir. 2011). This right is protected by the First Amendment and does not violate the Massachusetts Wiretap Act. *See Project Veritas Action Fund v. Rollins*, 982 F.3d 813 (1st Cir. 2020) (secret recordings do not violate the First Amendment); *Curtatone v. Barstool Sports, Inc.*, 487 Mass. 655 (2021) (openly recording does not violate the Massachusetts Wiretap Act).

If any law enforcement officer seizes a bystander’s phone, they need a judicial warrant to gain access to the device or the recording.

But Not to Interfere

Although bystanders are allowed to watch or record, they are required to stay at a safe distance so as not to interfere with an ICE operation. Interfering might include the following actions, which could result in criminal charges:

- Pushing or otherwise physically touching an officer;

- Blocking officers; or
- Hiding the person ICE is trying to arrest.

Bottom Line: Bystanders can watch. Bystanders can record. But bystanders legally cannot obstruct, impede, or assault an ICE agent.

RESOURCES AND LEGAL HELP

There are numerous resources for individuals seeking an attorney to represent themselves or a loved one in immigration proceedings:

- The American Immigration Lawyers Association's [online directory](#);
- The National Immigration Project of the National Lawyers Guild's "[Find an Attorney](#)" [website](#);
- The Department of Justice's [list of pro bono legal service providers by state](#); and
- Immigration Law Help's [directory of nonprofit legal](#) help by zip code and detention facility.

A person detained by ICE can be found through ICE's [Online Detainee Locator System](#).

Any complaints to the AGO can be made to its [Civil Rights Division](#) by visiting www.mass.gov/how-to/file-a-civil-rights-complaint, emailing civilrights@mass.gov, or calling (617) 963-2917.

The AGO maintains a website of [additional resources](#) for various stakeholders for immigrants and institutions that serve them. These include guidance for [service providers](#), [health care providers](#), [K-12 schools](#), [institutions of higher education](#), and more.

-- Proposed Immigration Enforcement Policy Language --

**POLICY PROHIBITING IMMIGRATION ENFORCEMENT ACTIVITIES BY TOWN
OFFICIALS AND EMPLOYEES**

1. PURPOSE

The Town of Plymouth wants all of its residents to feel safe living and working in Plymouth. Fostering an environment where all residents feel they can reach out to Town employees when they need assistance is an important part of creating such an environment. The Town is not responsible for enforcing federal immigration law, nor is it required to assist the federal agencies charged with enforcing federal immigration law. If the Town were to voluntarily assist federal agencies with their enforcement of federal immigration law that would discourage some residents from reaching out to Town officials and employees when they require assistance, or from cooperating with local law enforcement when they are the victims of or witnesses to crimes committed within Plymouth.

This Town policy establishes guidelines for how Town officials and employees interact with federal immigration officers conducting immigration enforcement activity and what information they share with federal immigration officers. This policy is not intended to restrict communication between any Town official or employee with any federal law enforcement agency conducting an investigation into or operation in response to alleged criminal conduct.

2. DEFINITIONS

- 2.1. United States Immigration and Customs Enforcement** (hereinafter ICE) is the agency within the United States Department of Homeland Security with responsibility to investigate and enforce immigration law.
- 2.2. United States Customs and Border Protection** (hereinafter CBP) is a law enforcement agency within the Department of Homeland Security responsible for securing the nation's borders and ports of entry.
- 2.3. Administrative warrant** means a warrant, notice to appear, removal order, warrant of deportation issued by a federal immigration official, not a judicial officer, and not based on a finding of probable cause for an alleged criminal law violation.
- 2.4. Immigration holds** are requests, often called "ICE holds" or "immigration detainees," by federal immigration officials to local law enforcement to voluntarily maintain

custody of an individual once they are otherwise eligible to be released from local custody.

2.5. Eligible for release from local custody means an individual may be released from the custody of a law enforcement agency because any of the following conditions has occurred:

- 2.5.1.** All criminal charges against the individual have been dropped or dismissed;
- 2.5.2.** The individual has been acquitted of all criminal charges filed against him or her;
- 2.5.3.** The individual has served the time required for his or her sentence;
- 2.5.4.** The individual has posted a bail or bond, or has been released on his or her own recognizance;
- 2.5.5.** The individual has been referred to pre-trial diversion services;
- 2.5.6.** The individual has been sentenced to an alternative to incarceration, including a rehabilitation facility;
- 2.5.7.** The individual has been released from custodial interrogation;
- 2.5.8.** The individual is otherwise eligible for release under state or local law.

3. POLICY GUIDELINES

3.1. Inquiries About Immigration Status

Town employees and officials may not inquire about the immigration status of any person with whom they have contact, except as required by 8 U.S.C. § 1373; and by 8 USC § 1324(a) and state law.

3.2. Role of Town Officials and Employees in Immigration Enforcement

To the extent permissible by law, Town officials and employees shall not perform the functions of an immigration officer, whether pursuant to 8 U.S.C. § 1357(g) or any other law, regulation, or policy, whether formal or informal, nor shall they proactively communicate with any immigration officers about the immigration status of any individual or group of individuals except as allowed by other provisions of this policy.

3.3. Holds or Administrative Warrants

Unless ICE or CBP demonstrate a judicial warrant issued by a judicial court based on probable cause, no officer or employee of a town law enforcement agency shall arrest or detain an individual solely on the basis of an immigration hold or administrative warrant after the individual is eligible for release from local custody.

3.4. Notification Requests

Unless ICE or CBP demonstrate a judicial warrant issued by a judicial court based on probable cause, no officer or employee of a town law enforcement agency shall respond to any ICE or CBP notification request seeking information about an individual's incarceration status, length of detention, home address, work address, personal information, hearing information, or pending release except as required by 8 U.S.C § 1373 or in accordance with public records laws, Criminal Offender Record Information (CORI), and/or the regulations set forth by the Criminal Justice Information Services (CJIS) or any other applicable laws therein.

3.5. Access to Records

Unless ICE or CBP demonstrate a judicial warrant issued by a judicial court based on probable cause, or in accordance with activity authorized under section 3.7 of this policy or public records laws, no officer or employee of the Town's Police Department shall allow ICE or CBP agents access to law enforcement records or databases. When permitted, any record release must be documented and in accordance with 8 U.S.C § 1373, public records laws, Criminal Offender Record Information (CORI), and/or the regulations set forth by the Criminal Justice Information Services (CJIS) or any other applicable laws therein. Nothing in this policy is intended to restrict the Plymouth Police from sharing information with CJIS, AFIS, NCIC, or other commonly used law enforcement databases.

3.6. Access to Individuals in Custody

Individuals being held in custody by the Town's Police Department shall be afforded all applicable Constitutional rights, regardless of immigration status. At no time will ICE or CBP agents be allowed to take custody of an individual being held by the Town's Police Department without a judicial warrant issued by a judicial court and without consultation from the bail clerk of the court. Transfer of custody will not be granted solely for a civil administrative immigration detainer, nor will the bail process be delayed beyond the time that the individual would otherwise be entitled to be released from custody.

3.7. Raids and Other Immigration Enforcement Actions

No officer or employee of the Plymouth Police Department may participate in an operation led by a federal agency to detain persons solely for deportation purposes,

except in response to a request to assist with support services deemed necessary to ensure officer safety or to prevent a breach of the peace during a federal operation, such as requests to establish traffic perimeters, control traffic, provide police escorts, or come to the aid of law enforcement agents injured or whose safety is in jeopardy. Nothing in this policy is intended to restrict officers or employees of the Plymouth Police Department from assisting or participating in any federal law enforcement agency's investigations into or operations in response to alleged criminal conduct.

3.8. U visa certification

In furtherance of the United States Victims of Trafficking and Violence Prevention Act, town law enforcement personnel may consider and sign a U visa certification request if an individual is:

3.8.1. The victim of a qualifying crime; and

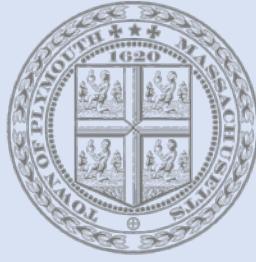
3.8.2. Has been, is being, or will likely be helpful in the investigation into or prosecution of that crime.

3.9. Representing Victims and Witnesses

All officers and employees of the Town's Police Department will protect victims and witnesses of crime regardless of their immigration status and will encourage all victims and witnesses to report crimes regardless of their immigration status.

4. QUESTIONS

Please direct questions to the Town Manager's Office.



Town of Plymouth Select Board
Tuesday January 7, 2025

FY26 Budget Review Discussion

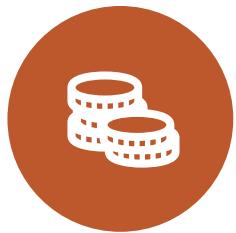
REQUESTED BY:	Town Manager
DESIRED ACTION:	Review and vote on FY26 Budget.
PROPOSED MOTION:	Make a motion to accept the FY26 as presented.
SUMMARY:	
ACTION TAKEN:	Moved By: _____ Seconded By: _____ Condition(s): _____
VOTED:	Yea _____ Nay _____ Abstain _____

DEREK BRINDISI
TOWN MANAGER
DECEMBER 16,
2025

Town of Plymouth Fiscal Year 2027 Budget Proposal

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 Enterprise 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%
<i>Off-Budget Expenditures (Non-Town Meeting Action)</i>				
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

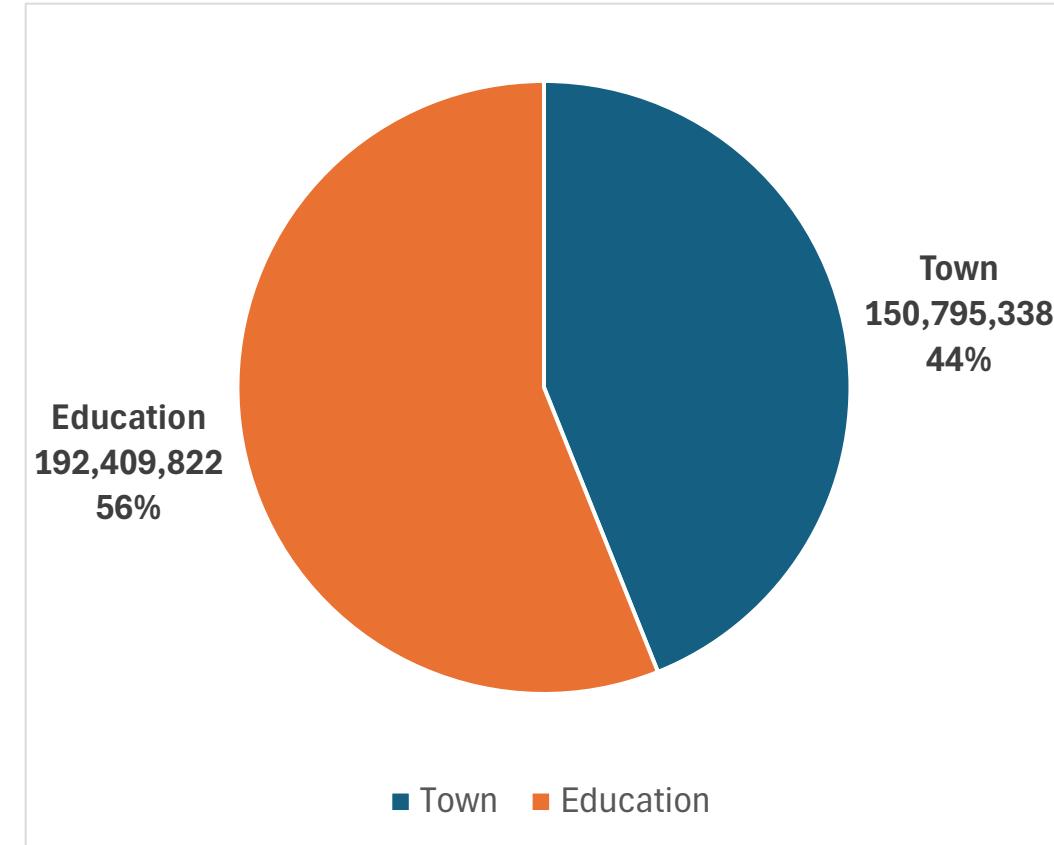
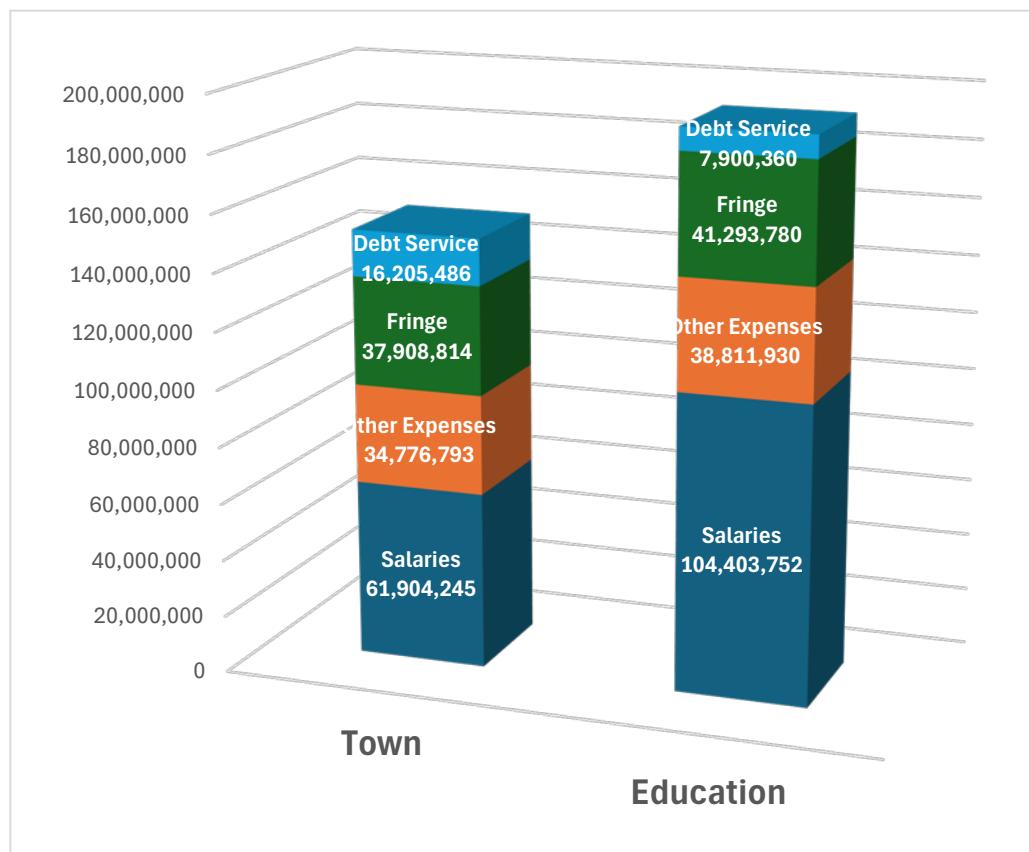
<u>Town Departments</u>	<i>Final Fiscal 2026 Budget</i>	<i>Budget Estimate for 2027</i>	<i>Dollar Change over Prior Year</i>	<i>% Change over Prior Year</i>
Administrative Services	3,333,782	3,544,373	210,591	6.32%
Department of Finance	3,485,338	3,640,745	155,407	4.46%
Department of Information Technology	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%

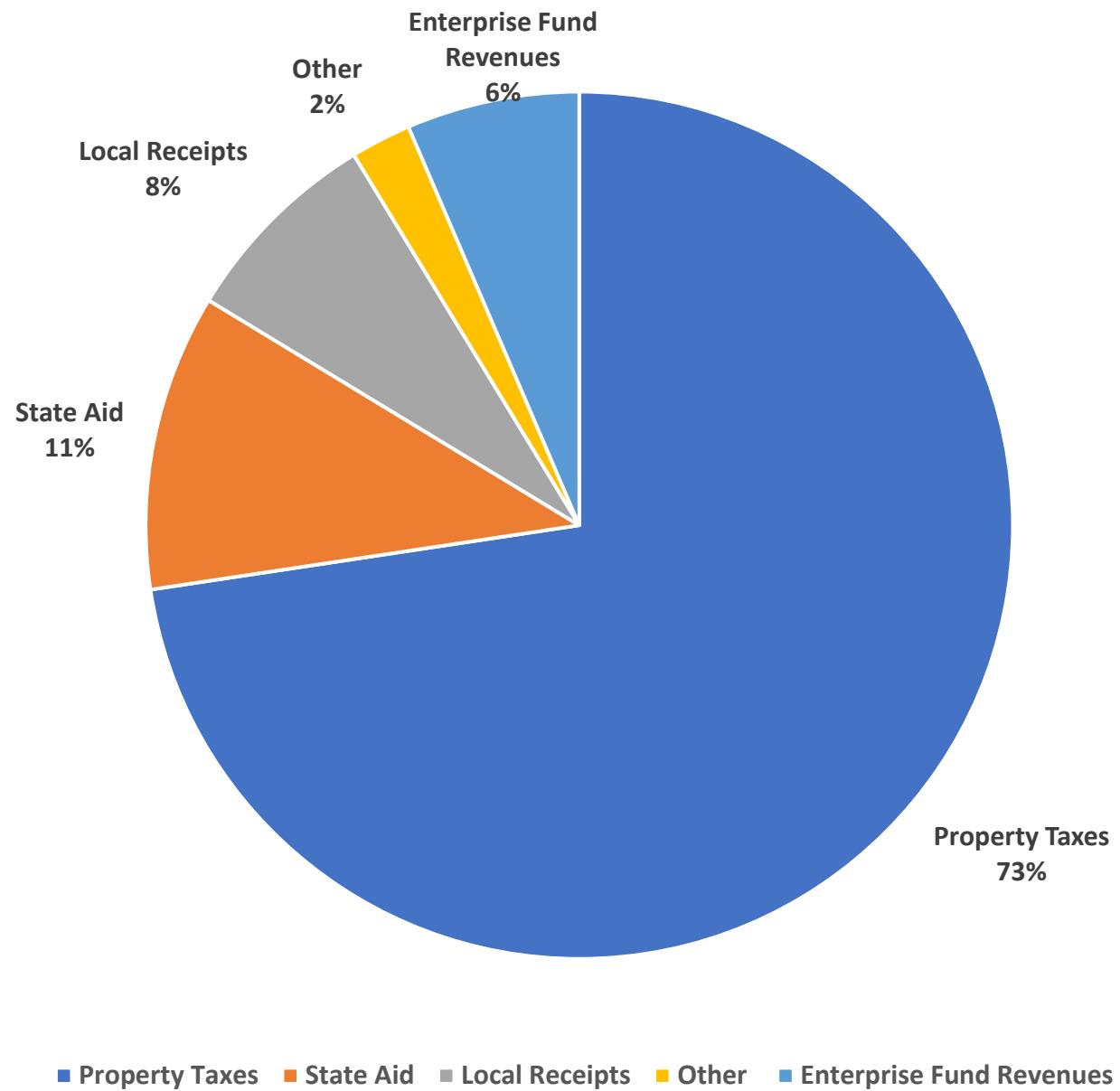
2027 Town Manager Recommended Budget – General Fund Town Departmental Budgets

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

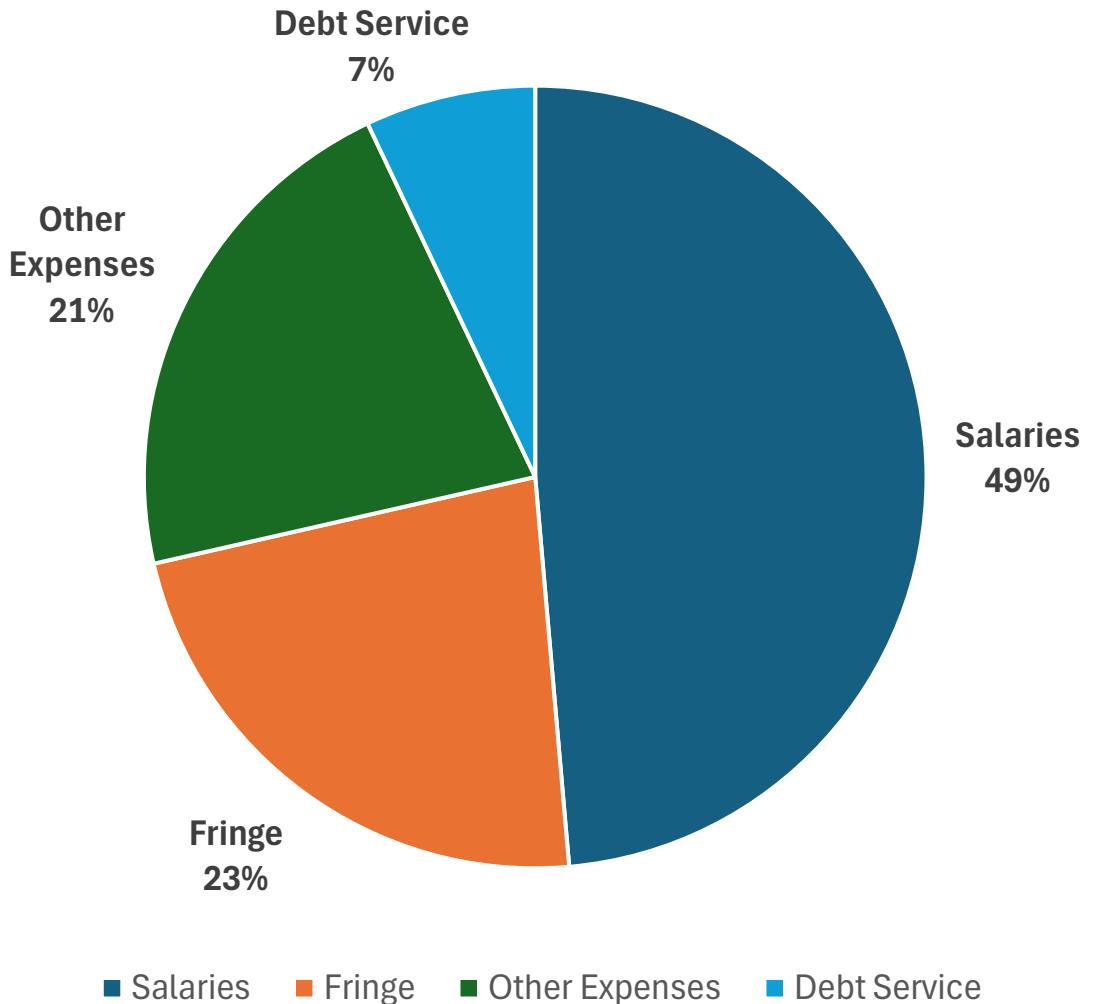
Town & Education General Fund Expenses Breakdown – Updated %'s based on 2027 (Corrected)





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 - Prior Year Lewy	227,215,607	236,205,708	8,990,101	3.96%
Property Taxes - 2.5% Lewy 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%

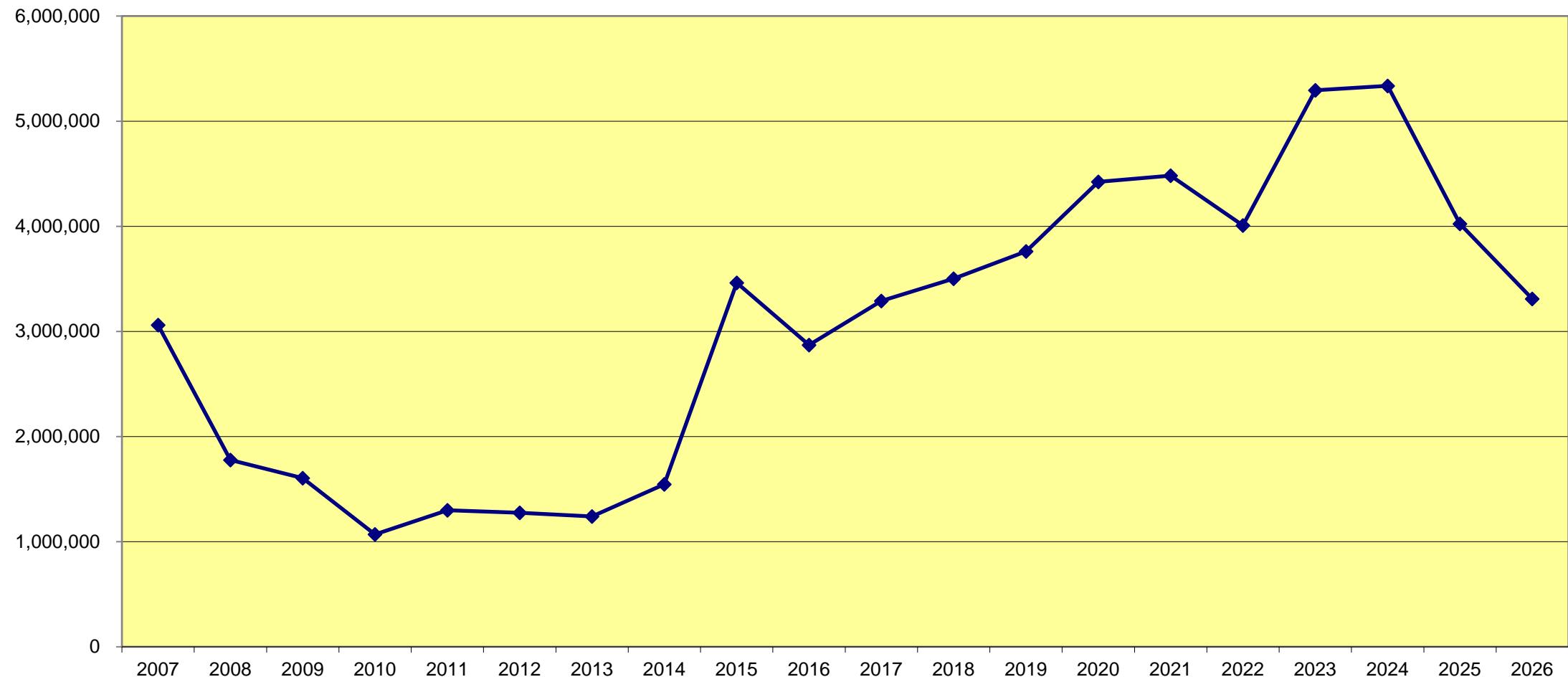
Agreement to Split New General Fund Revenues – Town & School

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

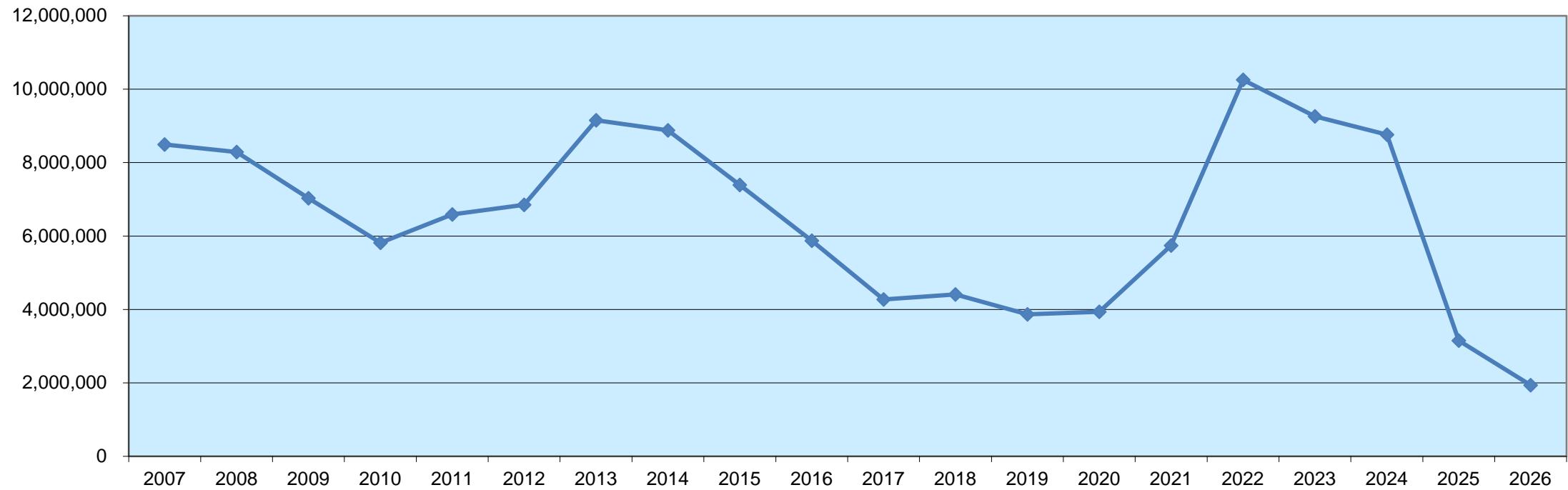
	Town	School	Total
Agreed Upon Allocation Formula (% from Prior Year)	39%	61%	100%
Updated Distribution of Revenue	5,697,253	8,911,088	14,608,341
 Fixed Costs - Health Insurance			
	1,843,253	3,266,691	5,109,944
 Fixed Costs - Pensions	1,037,026	712,575	1,749,601
Other Miscellaneous	(166,724)	143,564	(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

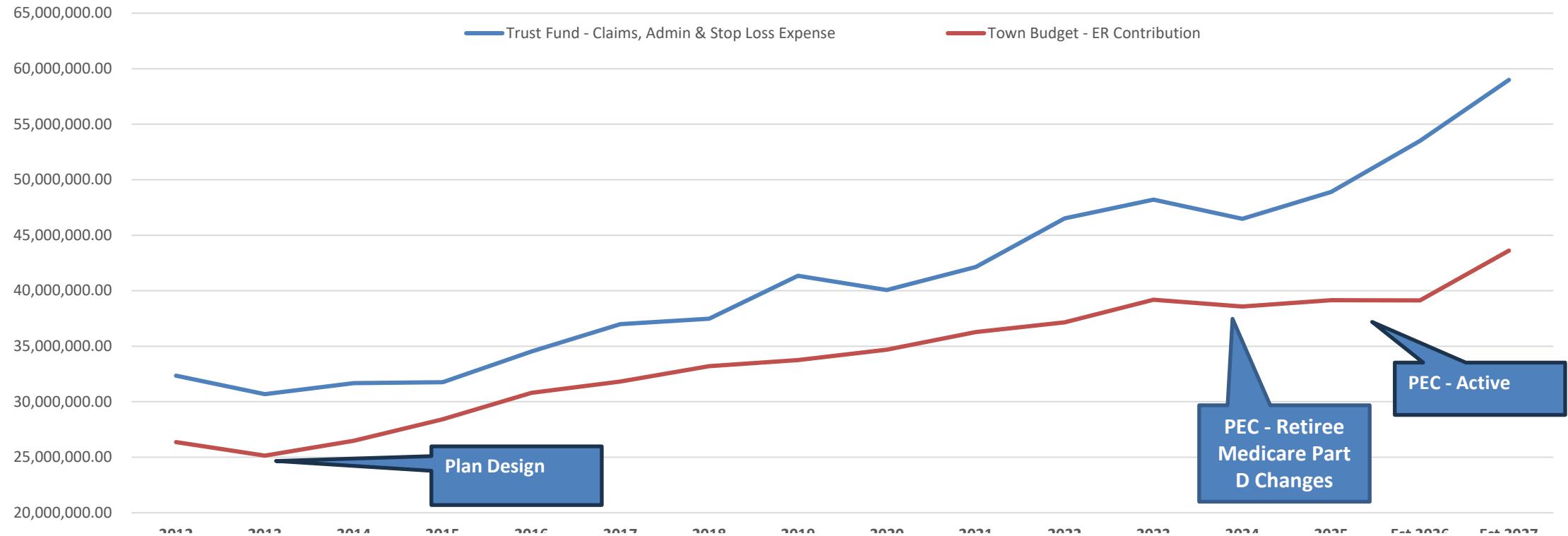


Fiscal Year	Town's Total New Growth	Pinehills / Redbrook	%
2022	\$248,044,197.00	\$87,709,214.00	35%
2023	\$344,114,126.00	\$129,073,324.00	38%
2024	\$389,218,037.00	\$169,805,100.00	44%
2025	\$312,571,626.00	\$141,831,700.00	45%
2026	\$260,812,566.00	\$112,406,224.00	43%

New Growth



Excess Levy Capacity



Health Insurance

Health Insurance

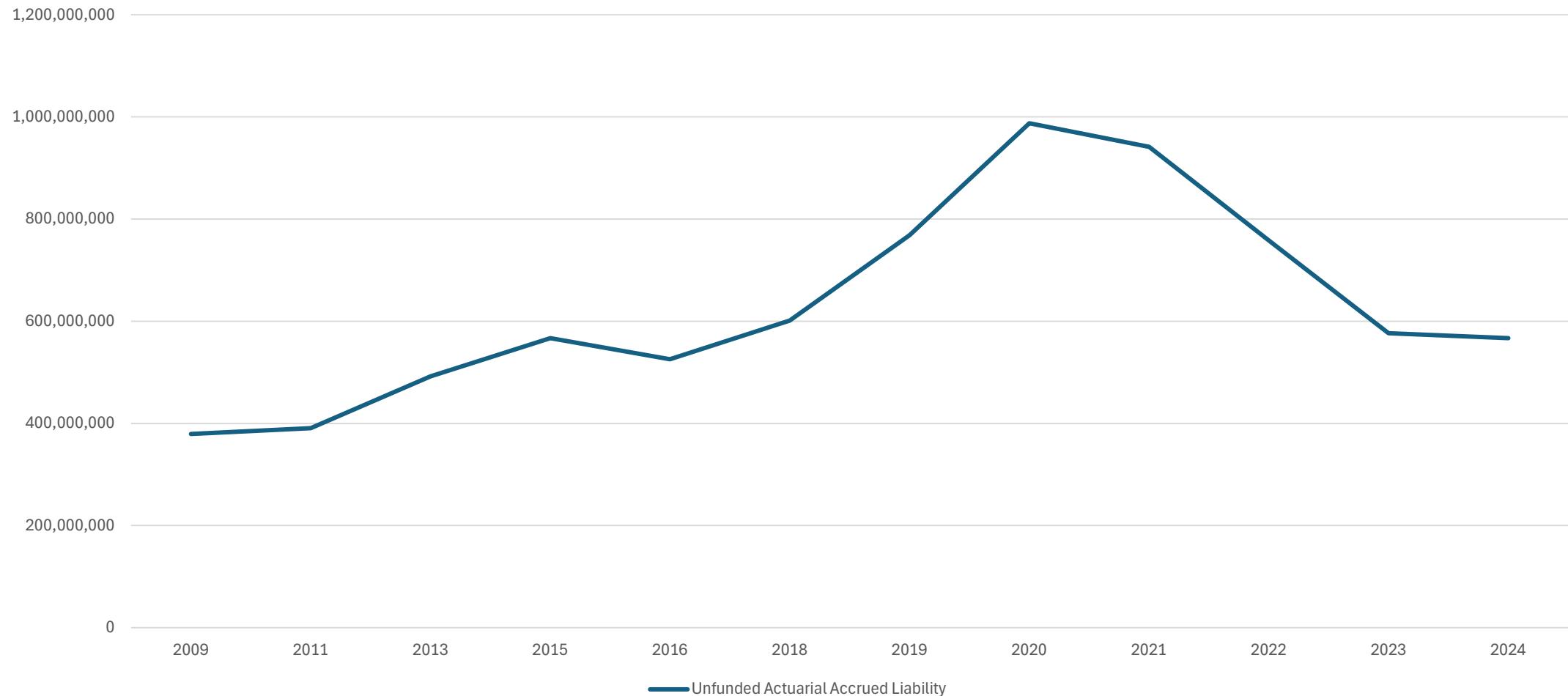
CURRENT ESTIMATES

- 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

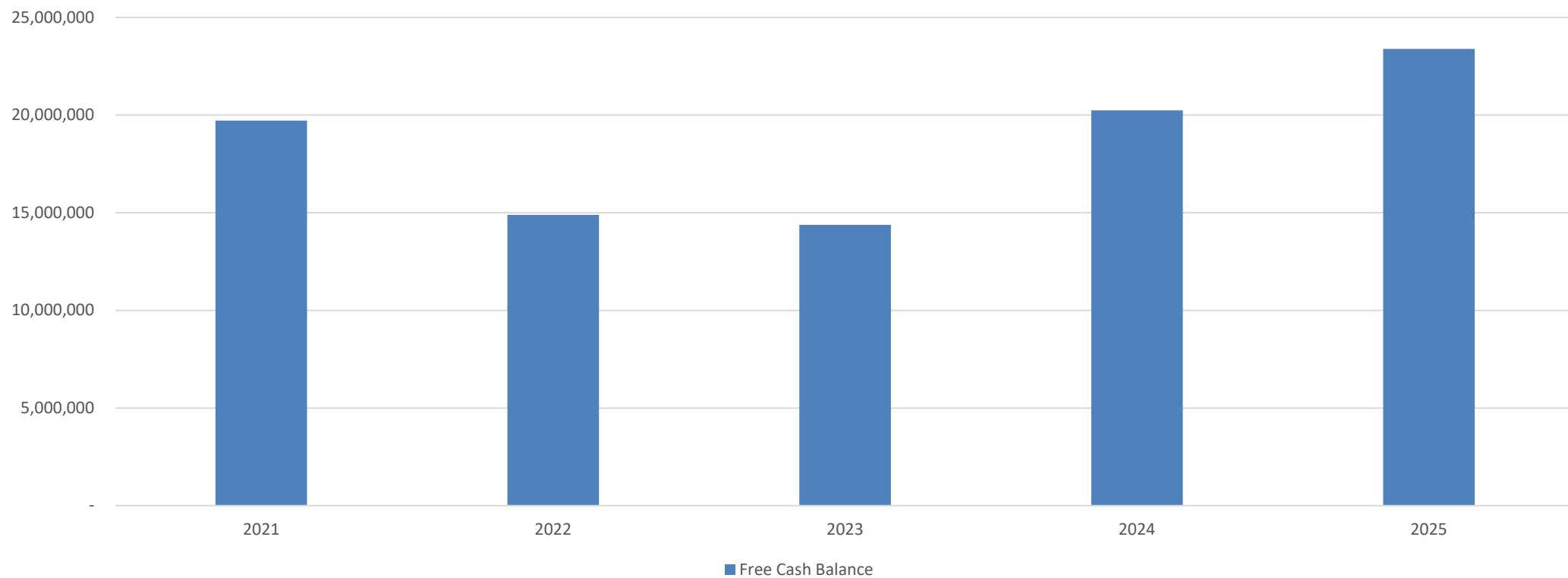


Other Priorities



- 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

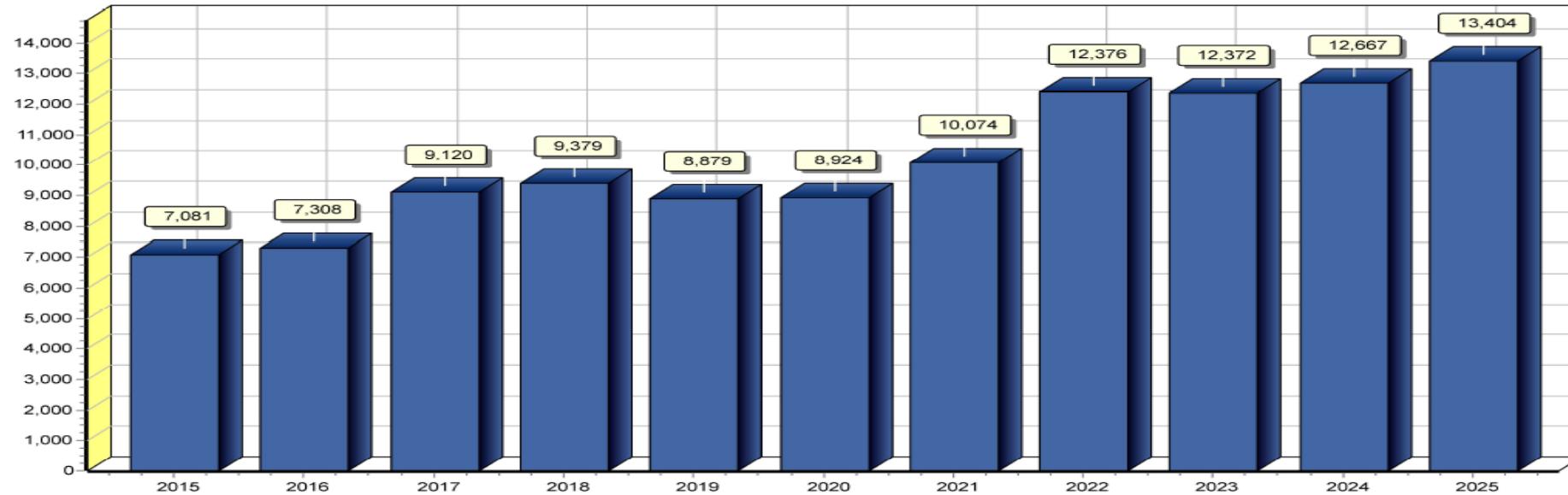


Budget Cuts

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

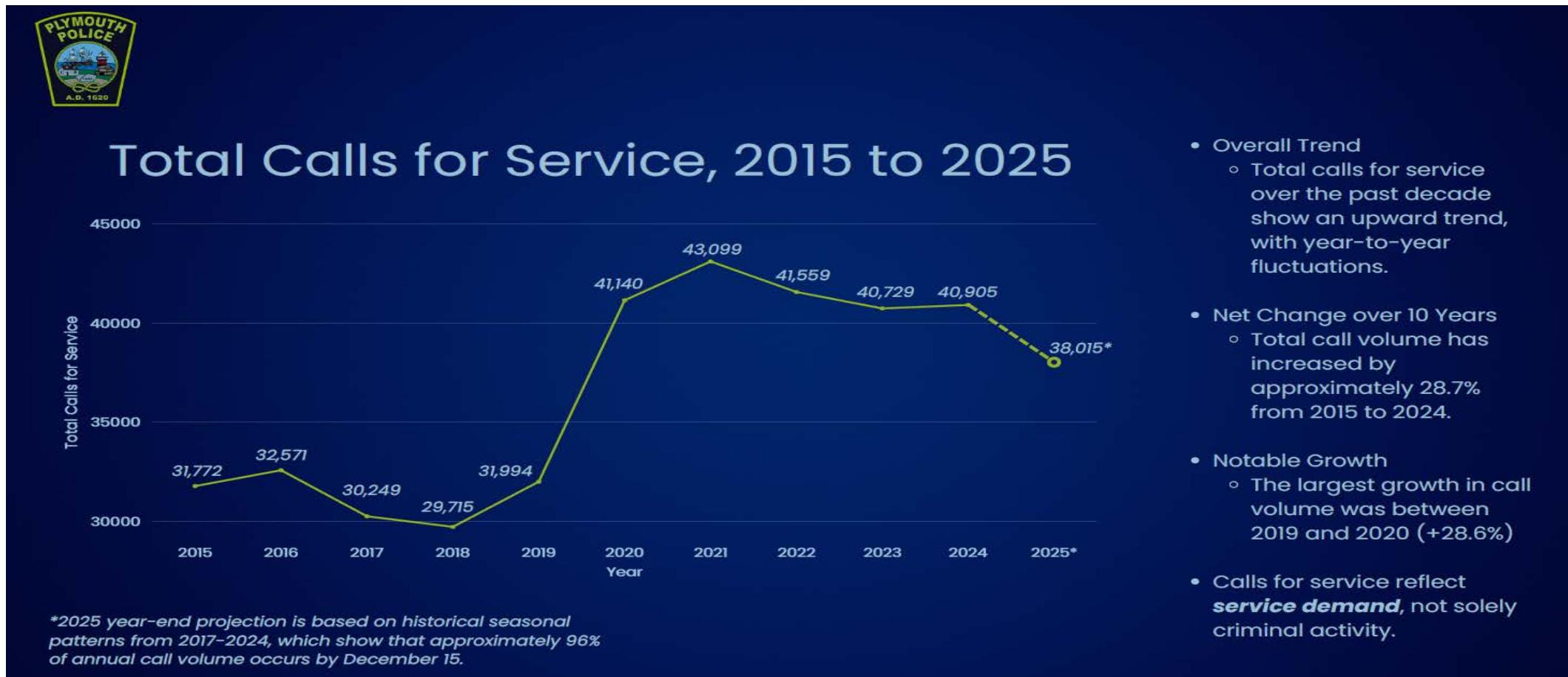
Plymouth Fire Department
Alarms by Year 2015 to 2025

TQRDBChart



Fire Calls For Service

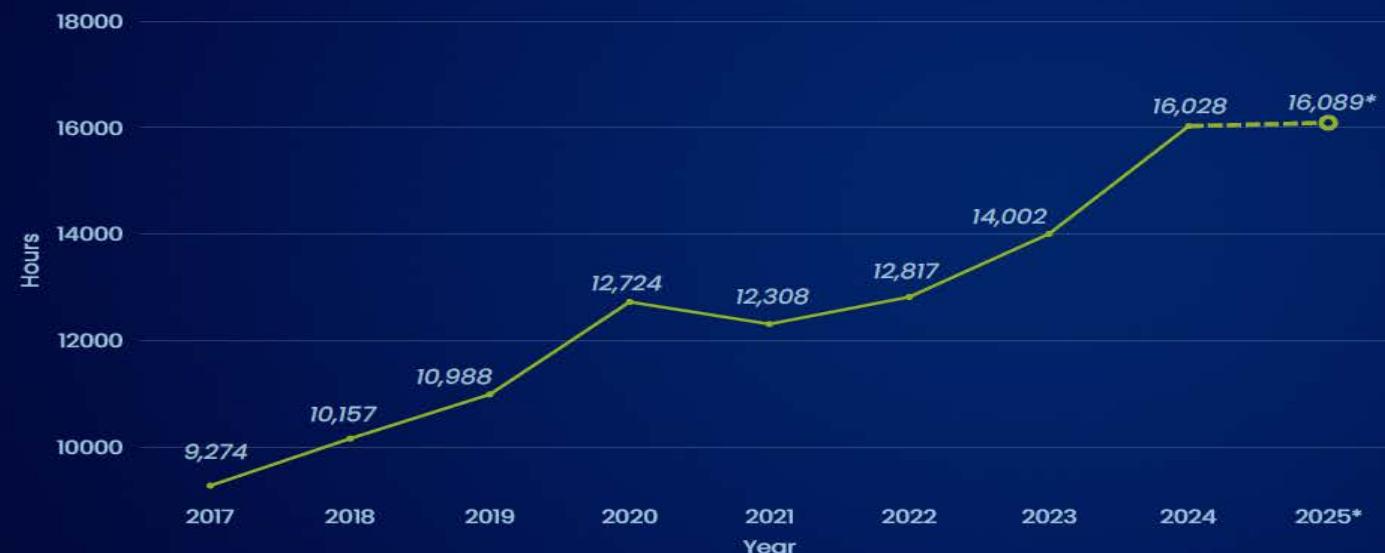
Police Calls for Service



Time on Scene



Man Hours by Call Arrive to Clear, 2017 to 2025



*2025 year-end projection is based on historical seasonal patterns from 2017-2024, which show that approximately 95.9% of annual man hours occurs by December 15.

- Overall Trend
 - From 2017 through 2024, man hours show an increasing trend, with one year deviating from the broader trend (2021).
- Net Change Over the Period
 - Total man hours have increased by approximately 72.8% from 2017 to 2024.
- Notable Growth
 - The largest growth in man hours was between 2023 and 2024 (+14.5%)
- Man hours represent **on-scene time only** and exclude administrative and follow-up activity.

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

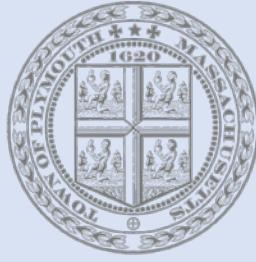


1. State Aid Increase over Level Funded is directed towards OPEB funding
2. Balance to be set aside in Salary Reserve

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 (#7-15) individually or as a group.
NOTES:	
ACTION TAKEN:	Moved: Seconded: Condition(s):
VOTED:	Yea _____ Nay _____ Abstain _____

Select Board Budget Vote

Excerpt 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%
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 - Article 7	293,428,356	308,766,099	15,337,743	5.23%
Sewer Enterprise Fund - Article 9	8,985,926	9,702,320	716,394	7.97%
Water Enterprise Fund - Article 8	6,360,074	6,150,523	(209,551)	-3.29%
Solid Waste Enterprise Fund - Article 10	958,417	1,024,388	65,971	6.88%
Airport Enterprise Fund - Article 11	3,816,689	3,851,761	35,072	0.92%
Cable Access Enterprise Fund - Article 12	1,545,000	1,495,000	(50,000)	-3.24%
Total Enterprise 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%

<i>Off-Budget Expenditures (Non-Town Meeting Action)</i>				
<i>Cherry Sheet Assessments & Offsets</i>	9,872,062	10,351,576	479,515	4.86%
<i>Allowance for Abatements & Exemptions (Overlay)</i>	2,094,067	1,863,493	(230,574)	-11.01%
<i>Total Non-Town Meeting Action</i>	11,966,129	12,215,069	248,940	2.08%
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	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%

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

	<i>Final Fiscal 2025 Budget</i>	<i>FATM 2026 Update</i>	<i>Budget Estimate for 2027</i>	<i>Dollar Change over Prior Year</i>	<i>% Change over Prior Year</i>
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					
	<i>Final Fiscal 2025 Budget</i>	<i>Final Fiscal 2026 Budget</i>	<i>Budget Estimate for 2027</i>	<i>Dollar Change over Prior Year</i>	<i>% Change over Prior Year</i>
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%	

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	2026 Revised	2026 YTD	2027	2027	Variance	% Variance
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation		
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
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TOWN FUNDS

ACCOUNT INFORMATION	2025	2026 Revised	2026 YTD	2027	2027	Variance	%
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation	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 OF PLYMOUTH
PRELIMINARY BUDGET REPORT BY OBJECT
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TOWN FUNDS

ACCOUNT INFORMATION	2025	2026 Revised	2026 YTD	2027	2027	Variance	%
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation	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	2026 Revised	2026 YTD	2027	2027	Variance	%
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation	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
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TOWN FUNDS

ACCOUNT INFORMATION	2025	2026 Revised	2026 YTD	2027	2027	Variance	% Variance
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation		
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%

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

AIRPORT FUND

ACCOUNT INFORMATION	2025	2026 Revised	2026 YTD	2027	2027	Variance	%
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation	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	2026 Revised	2026 YTD	2027	2027	Variance	% Variance
	Actual	Budget	Actual	Department Request	Town Mgr Recommendation		
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%