

**THE COMMONWEALTH OF MASSACHUSETTS**  
**DEPARTMENT OF REVENUE**  
**TAX RATE RECAPITULATION**  
**OF**  
**PLYMOUTH**

FISCAL 2016

City / Town / District

**I. TAX RATE SUMMARY**

Ia. Total amount to be raised (from IIe) \$ 225,576,128.10

Ib. Total estimated receipts and other revenue sources (from IIIe) 77,055,429.47

Ic. Tax levy (Ia minus Ib) \$ 148,520,698.63

Id. Distribution of Tax Rates and levies

| CLASS           | (b)<br>Levy<br>percentage<br>(from LA - 5) | (c)<br>IC above times<br>each percent<br>in col (b) | (d)<br>Valuation<br>by class<br>(from LA - 5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|-----------------|--|---|---|--------------------------------------|--|
| Residential     | 79.3065%                                   | 117,786,567.86                                      | 7,239,493,061                                 | 16.27                                | 117,786,552.10                           |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Open Space      | 0.0000%                                    | 0.00  | 0   |                                      | 0.00                                     |
| Commercial      | 9.1347%                                    | 13,566,920.26                                       | 833,858,034                                   | 16.27                                | 13,566,870.21                            |
| Net of Exempt   |  |   |   |                                      | 0.00                                     |
| Industrial      | 8.2102%                                    | 12,193,846.40                                       | 749,466,939                                   | 16.27                                | 12,193,827.10                            |
| <b>SUBTOTAL</b> | 96.6514%                                   |   | 8,822,818,034                                 |                                      | 143,547,249.41                           |
| Personal        | 3.3486%                                    | 4,973,364.11  | 305,682,189                                   | 16.27                                | 4,973,449.22                             |
| <b>TOTAL</b>    | 100.0000%                                  |   | 9,128,500,223                                 |                                      | 148,520,698.63                           |

Board of Assessors of

PLYMOUTH

MUST EQUAL IC

City / Town / District

**NOTE : The information was Approved on 12/11/2015.**

Richard Finnegan, Assessor, Plymouth, 508-747-1620

12/9/2015 7:50 AM

Donna L. Randles, Assessor, Plymouth, 508-747-1620

12/9/2015 7:53 AM

George F. Moody, Assessor, Plymouth, 508-747-1620

12/9/2015 7:58 AM

Assessor

Date

**Do Not Write Below This Line --- For Department of Revenue Use Only****Reviewed By****Jared Curtis****Date :****11-DEC-15****Approved :****Thomas Guilfoyle****Director of Accounts**

**(Mary Jane Handy)**

## TAX RATE RECAPITULATION

FISCAL 2016

PLYMOUTH

City / Town / District

**II. Amounts to be raised**

Ila. Appropriations (col.(b) through col.(e) from page 4) \$ 215,242,915.47

## Ilb. Other amounts to be raised

|   |            |
|---|------------|
| 1. Amounts certified for tax title purposes           | 0.00       |
| 2. Debt and interest charges not included on page 4   | 98,022.00  |
| 3. Final court judgements                             | 0.00       |
| 4. Total overlay deficits of prior years              | 0.00       |
| 5. Total cherry sheet offsets (see cherry sheet 1-ER) | 61,647.00  |
| 6. Revenue deficits                                   | 0.00       |
| 7. Offset receipts deficits Ch. 44, Sec. 53E          | 0.00       |
| 8. Authorized Deferral of Teachers' Pay               | 0.00       |
| 9. Snow and ice deficit Ch. 44, Sec. 31D              | 566,515.22 |
| 10. Other (specify on separate letter)                | 0.00       |

TOTAL Ilb (Total lines 1 through 10) 726,184.22

Ilc. State and county cherry sheet charges (C.S. 1-EC) 8,635,516.00

Ild. Allowance for abatements and exemptions (overlay) 971,512.41

Ile. Total amount to be raised (Total Ila through Ild) \$ 225,576,128.10

**III. Estimated receipts and other revenue sources**

## IIIa. Estimated receipts - State

|  |                  |
|--|------------------|
| 1. Cherry sheet estimated receipts (C.S. 1-ER Total) | \$ 30,377,135.00 |
| 2. Massachusetts school building authority payments  | 1,636,805.00     |
| TOTAL IIIa   | 32,013,940.00    |

## IIIb. Estimated receipts - Local

|   |               |
|---|---------------|
| 1. Local receipts not allocated (page 3, col(b), Line 24) | 16,122,600.00 |
| 2. Offset Receipts (Schedule A-1)                         | 0.00          |
| 3. Enterprise Funds (Schedule A-2)                        | 16,560,157.81 |
| 4. Community Preservation Funds (See Schedule A-4)        | 4,418,353.00  |
| TOTAL IIIb  | 37,101,110.81 |

## IIIc. Revenue sources appropriated for particular purposes

|  |              |
|--|--------------|
| 1. Free cash (page 4, col.(c))             | 4,739,269.00 |
| 2. Other available funds (page 4, col.(d)) | 3,201,109.66 |
| TOTAL IIIc                                 | 7,940,378.66 |

## IIId. Other revenue sources appropriated specifically to reduce the tax rate

|  |      |
|--|------|
| 1a. Free cash..appropriated on or before June 30, 2015 | 0.00 |
| b. Free cash..appropriated on or after July 1, 2015    | 0.00 |
| 2. Municipal light source                              | 0.00 |
| 3. Teachers' pay deferral                              | 0.00 |
| 4. Other source :                                      | 0.00 |
| TOTAL IIId   | 0.00 |

IIIe. Total estimated receipts and other revenue sources \$ 77,055,429.47  
(Total IIIa through IIId)

**IV. Summary of total amount to be raised and total receipts from all sources**

|   |                   |
|---|-------------------|
| a. Total amount to be raised (from Ile)                           | \$ 225,576,128.10 |
| b. Total estimated receipts and other revenue sources (from IIIe) | \$ 77,055,429.47  |
| c. Total real and personal property tax levy (from Ic)            | \$ 148,520,698.63 |
| d. Total receipts from all sources (total IVb plus IVc)           | \$ 225,576,128.10 |

**LOCAL RECEIPTS NOT ALLOCATED \***

**TAX RATE RECAPITULATION**

**PLYMOUTH**

City/Town/District

|   | (a)<br>Actual<br>Receipts<br>Fiscal 2015 | (b)<br>Estimated<br>Receipts<br>Fiscal 2016 |
|---|--|---|
| ==> 1 MOTOR VEHICLE EXCISE                        | 7,841,719.98                             | 7,600,000.00                                |
| 2 OTHER EXCISE                                    |  |   |
| ==> a.Meals                                       | 0.00                                     | 0.00  |
| ==> b.Room  | 730,058.60                               | 720,000.00                                  |
| ==> c.Other                                       | 142,363.42                               | 142,000.00                                  |
| ==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES | 679,255.64                               | 725,000.00                                  |
| ==> 4 PAYMENTS IN LIEU OF TAXES                   | 65,770.99                                | 60,000.00                                   |
| 5 CHARGES FOR SERVICES - WATER                    | 0.00                                     | 0.00  |
| 6 CHARGES FOR SERVICES - SEWER                    | 0.00                                     | 0.00  |
| 7 CHARGES FOR SERVICES - HOSPITAL                 | 0.00                                     | 0.00  |
| 8 CHARGES FOR SERVICES - SOLID WASTE FEES         | 0.00                                     | 0.00  |
| 9 OTHER CHARGES FOR SERVICES                      | 0.00                                     | 0.00  |
| 10 FEES   | 513,775.78                               | 510,000.00                                  |
| 11 RENTALS  | 934,978.08                               | 930,000.00                                  |
| 12 DEPARTMENTAL REVENUE - SCHOOLS                 | 657.98                                   | 600.00                                      |
| 13 DEPARTMENTAL REVENUE - LIBRARIES               | 0.00                                     | 0.00  |
| 14 DEPARTMENTAL REVENUE - CEMETERIES              | 455,408.68                               | 420,000.00                                  |
| 15 DEPARTMENTAL REVENUE - RECREATION              | 138,755.64                               | 135,000.00                                  |
| 16 OTHER DEPARTMENTAL REVENUE                     | 331,091.49                               | 330,000.00                                  |
| 17 LICENSES AND PERMITS                           | 2,406,419.63                             | 2,375,000.00                                |
| 18 SPECIAL ASSESSMENTS                            | 0.00                                     | 0.00  |
| ==> 19 FINES AND FORFEITS                         | 327,051.93                               | 325,000.00                                  |
| ==> 20 INVESTMENT INCOME                          | 201,870.00                               | 200,000.00                                  |
| ==> 21 MEDICAID REIMBURSEMENT                     | 792,993.94                               | 750,000.00                                  |
| ==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)   | 954,092.31                               | 900,000.00                                  |
| 23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)   | 1,024,393.72                             | 0.00  |
| <b>24 TOTALS</b>                                  | \$ <b>17,540,657.81</b>                  | \$ <b>16,122,600.00</b>                     |

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2016 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620

12/8/2015 8:22 PM

Accounting Officer

Date

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2015 estimated receipts to FY2016 estimated

**CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING**

**TAX RATE RECAPITULATION**

**PLYMOUTH**

**FISCAL 2016**

City / Town / District

| APPROPRIATIONS   |      |   |   |   |   |  | AUTHORIZATIONS                                    |                                       |
|--|------|---|---|---|---|--|---|---------------------------------------|
|  |      |   |   |   |   |  | MEMO ONLY   |                                       |
| City /<br>Town<br>Council or<br>Town<br>Meeting<br>Dates | FY*  | (a)<br><br>Total<br>Appropriations<br>of Each Meeting | (b)<br>**<br><br>From Raise<br>and<br>Appropriate | (c)<br><br>From<br>Free Cash<br>See B-1 | (d)<br><br>From Other<br>Available Funds<br>See B-2 | (e)<br><br>From Offset<br>Receipts<br>(See A-1),<br>Enterprise Funds<br>(See A-2), or<br>Community<br>Preservation Fund<br>(See A-4) | (f)<br>***<br><br>Revolving<br>Funds<br>(See A-3) | (g)<br><br>Borrowing<br>Authorization |
| 04/11/2015   | 2015 | 1,688,167.81  | 0.00  | 745,821.00                              | 235,000.00  | 707,346.81   | 0.00  | 0.00                                  |
| 04/11/2015   | 2016 | 207,702,380.00  | 185,730,329.00                                    | 3,719,616.00                            | 1,228,224.00  | 17,024,211.00  | 1,822,458.86                                      | 7,760,000.00                          |
| 10/17/2015   | 2016 | 5,852,367.66  | 2,683,597.00                                      | 273,832.00                              | 1,737,885.66  | 1,157,053.00   | 0.00  | 4,179,012.34                          |
| <b>Totals</b>  |      | 215,242,915.47  | 188,413,926.00                                    | 4,739,269.00                            | 3,201,109.66  | 18,888,610.81  |   |                                       |
|  |      | Must Equal<br>Cols. (b) thru (e)                      |   |   |   |  |   |                                       |

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

PLYMOUTH

Laurence R. Pizer, Town Clerk, Plymouth, 508-747-1620

12/8/2015 11:04 AM

City/Town/District

Clerk

Date

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

**Fiscal Year 2016**

**PLYMOUTH**

City / Town / District

**A-2(1ST)**

Type of enterprise fund/statutory reference

Fund Description : Sewer

|   | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|---|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds                          |                                   |                                      |                   |
| User charges  | \$4,012,317.33                    | \$4,174,056.00                       | *                 |
| Connection Fees   | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue  | \$773,224.87                      | \$629,022.00                         | *                 |
| Investment income   | \$6,845.00                        | \$5,000.00                           | *                 |
| Total revenues  | \$4,792,387.20                    | \$4,808,078.00                       |                   |
| Retained earnings appropriated **                                 | \$0.00                            | \$604,592.00                         |                   |
| Other enterprise available funds                                  | \$0.00                            | \$0.00                               |                   |
| Specify                                      Transfer from Salary | \$7,499.41                        | \$0.00                               |                   |
| Total current year revenues and available funds                   | \$4,799,886.61                    | \$5,412,670.00                       |                   |
| Retained earnings appropriated for PY costs **                    |                                   | \$0.00                               |                   |
| Other enterprise available funds for PY costs                     |                                   | \$0.00                               |                   |
| Total revenues and available funds for PY costs                   |                                   | \$0.00                               | To Recap pg 2     |
| Total revenues and available funds                                | \$4,799,886.61                    | \$5,412,670.00                       | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information was Approved on 12/11/2015.**

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Laurence R. Pizer, Town Clerk, Plymouth, 508-747-1620  
(Clerk)

12/8/2015 11:05 AM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620  
(Accounting Officer)

12/8/2015 8:18 PM  
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Richard Finnegan, Assessor, Plymouth, 508-747-1620  
Donna L. Randles, Assessor, Plymouth, 508-747-1620  
George F. Moody, Assessor, Plymouth, 508-747-1620  
(Board of Assessors)

12/9/2015 7:48 AM  
12/9/2015 7:51 AM  
12/9/2015 7:57 AM  
(Date)

PLYMOUTH

City or Town

A-2(1ST)

Types of Enterprise Fund

Sewer

Fund Description

## 2. Total costs appropriated

## a. Costs appropriated in the enterprise fund

SAL &amp; WAGES

\$282,147.00

EXPENSES

\$2,025,633.00

CAPITAL OUTLAY

\$604,592.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

debt service

\$2,114,115.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$5,026,487.00

2a

## b. Costs appropriated in the general fund

HEALTH INSURANCE

\$32,492.00

PENSION

\$47,380.00

SHARED EMPLOYEES

\$263,191.00

SHARED FACILITY

\$40,007.00

OTHER2

Charge back Sewer

-\$94,909.00

OTHER3

Debt &amp; Interest

\$98,022.00

Total costs appropriated in general fund

\$386,183.00

2b

Total costs

\$5,412,670.00

2a+2b

## 3. Calculation of subsidy (see instructions)

Revenue and available funds

\$5,412,670.00

(Part 1 col b)

Less : Total costs

\$5,412,670.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

## 4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$5,026,487.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$5,026,487.00

(Must equal total part 2a)

**NOTE : The information was Approved on 12/11/2015.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

**Fiscal Year 2016**

**PLYMOUTH**

City / Town / District

**A-2(2ND)**

Type of enterprise fund/statutory reference

Fund Description : Water

|  | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|--|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds                                     |                                   |                                      |                   |
| User charges   | \$4,153,771.39                    | \$4,552,200.00                       | *                 |
| Connection Fees  | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue   | \$349,542.50                      | \$160,000.00                         | *                 |
| Investment income  | \$37,628.77                       | \$5,000.00                           | *                 |
| Total revenues   | \$4,540,942.66                    | \$4,717,200.00                       |                   |
| Retained earnings appropriated **  | \$0.00                            | \$586,000.00                         |                   |
| Other enterprise available funds   | \$0.00                            | \$0.00                               |                   |
| Specify                                      Transfer in from Salary Reserve | \$56,514.00                       | \$0.00                               |                   |
| Total current year revenues and available funds                              | \$4,597,456.66                    | \$5,303,200.00                       |                   |
| Retained earnings appropriated for PY costs **                               |                                   | \$0.00                               |                   |
| Other enterprise available funds for PY costs                                |                                   | \$2,201.81                           |                   |
| Total revenues and available funds for PY costs                              |                                   | \$2,201.81                           | To Recap pg 2     |
| Total revenues and available funds   | \$4,597,456.66                    | \$5,305,401.81                       | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information was Approved on 12/11/2015.**

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Laurence R. Pizer, Town Clerk, Plymouth, 508-747-1620  
(Clerk)

12/8/2015 11:05 AM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620  
(Accounting Officer)

12/8/2015 8:18 PM  
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Richard Finnegan, Assessor, Plymouth, 508-747-1620  
Donna L. Randles, Assessor, Plymouth, 508-747-1620  
George F. Moody, Assessor, Plymouth, 508-747-1620  
(Board of Assessors)

12/9/2015 7:48 AM  
12/9/2015 7:51 AM  
12/9/2015 7:57 AM  
(Date)

| <u>PLYMOUTH</u>   | <u>A-2(2ND)</u>          | <u>Water</u>                              |
|---|--------------------------|---|
| City or Town  | Types of Enterprise Fund | Fund Description                          |
| 2. Total costs appropriated   |                          |   |
| a. Costs appropriated in the enterprise fund                            |                          |   |
| SAL & WAGES   |                          | \$1,068,529.00                            |
| EXPENSES  |                          | \$1,231,610.00                            |
| CAPITAL OUTLAY  |                          | \$586,000.00                              |
| RESERVE FUND  |                          | \$0.00                                    |
| OTHER APPROP IN ENT. FUND   | Debt                     | \$1,176,521.00                            |
| PY costs approp from retained earnings or other enterp available funds  |                          | \$2,201.81 (Must equal total part 1b)     |
| Total costs appropriated in enterprise fund                             |                          | \$4,064,861.81 2a                         |
| b. Costs appropriated in the general fund                               |                          |   |
| HEALTH INSURANCE  |                          | \$221,068.00                              |
| PENSION   |                          | \$235,398.00                              |
| SHARED EMPLOYEES  |                          | \$702,802.00                              |
| SHARED FACILITY   |                          | \$132,187.00                              |
| OTHER2  | Charge Back Water        | \$-50,915.00                              |
| OTHER3  |                          | \$0.00                                    |
| Total costs appropriated in general fund                                |                          | \$1,240,540.00 2b                         |
| Total costs   |                          | \$5,305,401.81 2a+2b                      |
| 3. Calculation of subsidy (see instructions)                            |                          |   |
| Revenue and available funds   |                          | \$5,305,401.81 (Part 1 col b)             |
| Less : Total costs  |                          | \$5,305,401.81 (Part 2)                   |
| Less : Prior year deficit   |                          | \$0.00 (To Recap Pg 2)                    |
| (Negative represents subsidy)   |                          | \$0.00                                    |
| 4. Sources of funding for costs appropriated in the enterprise fund     |                          |   |
| a. Revenue and available funds  |                          | \$4,064,861.81 (To Recap Pg 4 col e)      |
| b. Taxation   |                          | \$0.00                                    |
| c. Free Cash  |                          | \$0.00                                    |
| d. Non-enterprise Available Funds                                       |                          | \$0.00                                    |
| Total sources of funding for costs appropriated in the enterprise fund. |                          | \$4,064,861.81 (Must equal total part 2a) |

**NOTE : The information was Approved on 12/11/2015.**



**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

**Fiscal Year 2016**

**PLYMOUTH**

City / Town / District

**A-2(3RD)**

Type of enterprise fund/statutory reference

Fund Description : Airport

|  | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|--|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds                                   |                                   |                                      |                   |
| User charges   | \$2,050,982.47                    | \$2,642,119.00                       | *                 |
| Connection Fees  | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue   | \$358,861.38                      | \$324,050.00                         | *                 |
| Investment income  | \$1,165.73                        | \$1,400.00                           | *                 |
| Total revenues   | \$2,411,009.58                    | \$2,967,569.00                       |                   |
| Retained earnings appropriated **  | \$0.00                            | \$114,488.97                         |                   |
| Other enterprise available funds   | \$0.00                            | \$27,154.03                          |                   |
| Specify                                      Salary Res/Airport Stabilizer | \$20,483.00                       | \$245,773.00                         |                   |
| Total current year revenues and available funds                            | \$2,431,492.58                    | \$3,354,985.00                       |                   |
| Retained earnings appropriated for PY costs **                             |                                   | \$0.00                               |                   |
| Other enterprise available funds for PY costs                              |                                   | \$0.00                               |                   |
| Total revenues and available funds for PY costs                            |                                   | \$0.00                               | To Recap pg 2     |
| Total revenues and available funds   | \$2,431,492.58                    | \$3,354,985.00                       | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information was Approved on 12/11/2015.**

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Laurence R. Pizer, Town Clerk, Plymouth, 508-747-1620  
(Clerk)

12/8/2015 11:06 AM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620  
(Accounting Officer)

12/8/2015 8:18 PM  
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Richard Finnegan, Assessor, Plymouth, 508-747-1620  
Donna L. Randles, Assessor, Plymouth, 508-747-1620  
George F. Moody, Assessor, Plymouth, 508-747-1620  
(Board of Assessors)

12/9/2015 7:49 AM  
12/9/2015 7:52 AM  
12/9/2015 7:58 AM  
(Date)

PLYMOUTH

City or Town

A-2(3RD)

Types of Enterprise Fund

Airport

Fund Description

## 2. Total costs appropriated

## a. Costs appropriated in the enterprise fund

SAL &amp; WAGES

\$490,175.00

EXPENSES

\$2,282,415.00

CAPITAL OUTLAY

\$387,416.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$3,160,006.00

2a

## b. Costs appropriated in the general fund

HEALTH INSURANCE

\$95,646.00

PENSION

\$101,529.00

SHARED EMPLOYEES

\$24,568.00

SHARED FACILITY

\$24,001.00

OTHER2

Charge Back Airport Facility

-\$50,765.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$194,979.00

2b

Total costs

\$3,354,985.00

2a+2b

## 3. Calculation of subsidy (see instructions)

Revenue and available funds

\$3,354,985.00

(Part 1 col b)

Less : Total costs

\$3,354,985.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

## 4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$3,160,006.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$3,160,006.00

(Must equal total part 2a)

**NOTE : The information was Approved on 12/11/2015.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-2**  
**ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al**

**Fiscal Year 2016**

**PLYMOUTH**

City / Town / District

**A-2(4TH)**

Type of enterprise fund/statutory reference

Fund Description : Solid Waste

|   | (a)<br>FY 2015<br>Actual Revenues | (b)<br>FY 2016<br>Estimated Revenues |                   |
|---|-----------------------------------|--------------------------------------|-------------------|
| 1. Enterprise revenues & available funds                                  |                                   |                                      |                   |
| User charges  | \$1,307,269.77                    | \$1,422,000.00                       | *                 |
| Connection Fees   | \$0.00                            | \$0.00                               |                   |
| Other departmental revenue  | \$793,024.75                      | \$787,301.00                         | *                 |
| Investment income   | \$3,807.67                        | \$3,000.00                           | *                 |
| Total revenues  | \$2,104,102.19                    | \$2,212,301.00                       |                   |
| Retained earnings appropriated **   | \$0.00                            | \$74,800.00                          |                   |
| Other enterprise available funds  | \$0.00                            | \$200,000.00                         |                   |
| Specify                                      Salary Reserve/Stabilization | \$15,550.00                       | \$0.00                               |                   |
| Total current year revenues and available funds                           | \$2,119,652.19                    | \$2,487,101.00                       |                   |
| Retained earnings appropriated for PY costs **                            |                                   | \$0.00                               |                   |
| Other enterprise available funds for PY costs                             |                                   | \$0.00                               |                   |
| Total revenues and available funds for PY costs                           |                                   | \$0.00                               | To Recap pg 2     |
| Total revenues and available funds  | \$2,119,652.19                    | \$2,487,101.00                       | Part IIIB, line 3 |

\* Written documentation should be submitted to support increases/decreases of estimated to actual revenues.

\*\* Retained earnings should be certified by the Director of Accounts prior to appropriation by town meeting / city council.

**NOTE : The information was Approved on 12/11/2015.**

I hereby certify that the amount of retained earnings reported in Part 1 column (b) correctly reflects the votes of town meeting/city council.

Laurence R. Pizer, Town Clerk, Plymouth, 508-747-1620  
(Clerk)

12/8/2015 11:06 AM  
(Date)

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620  
(Accounting Officer)

12/8/2015 8:19 PM  
(Date)

We hereby attest that the revenues itemized above have not been used as a revenue source elsewhere in the Tax Rate or Pro Forma Recap.

Richard Finnegan, Assessor, Plymouth, 508-747-1620  
Donna L. Randles, Assessor, Plymouth, 508-747-1620  
George F. Moody, Assessor, Plymouth, 508-747-1620  
(Board of Assessors)

12/9/2015 7:49 AM  
12/9/2015 7:52 AM  
12/9/2015 7:58 AM  
(Date)

PLYMOUTH

City or Town

A-2(4TH)

Types of Enterprise Fund

Solid Waste

Fund Description

## 2. Total costs appropriated

## a. Costs appropriated in the enterprise fund

SAL &amp; WAGES

\$315,689.00

EXPENSES

\$1,828,414.00

CAPITAL OUTLAY

\$74,800.00

RESERVE FUND

\$0.00

OTHER APPROP IN ENT. FUND

\$0.00

PY costs approp from retained earnings or other enterp available funds

\$0.00

(Must equal total part 1b)

Total costs appropriated in enterprise fund

\$2,218,903.00

2a

## b. Costs appropriated in the general fund

HEALTH INSURANCE

\$23,437.00

PENSION

\$71,447.00

SHARED EMPLOYEES

\$154,368.00

SHARED FACILITY

\$18,946.00

OTHER2

\$0.00

OTHER3

\$0.00

Total costs appropriated in general fund

\$268,198.00

2b

Total costs

\$2,487,101.00

2a+2b

## 3. Calculation of subsidy (see instructions)

Revenue and available funds

\$2,487,101.00

(Part 1 col b)

Less : Total costs

\$2,487,101.00

(Part 2)

Less : Prior year deficit

\$0.00

(To Recap Pg 2)

(Negative represents subsidy)

\$0.00

## 4. Sources of funding for costs appropriated in the enterprise fund

a. Revenue and available funds

\$2,218,903.00

(To Recap Pg 4 col e)

b. Taxation

\$0.00

c. Free Cash

\$0.00

d. Non-enterprise Available Funds

\$0.00

Total sources of funding for costs appropriated in the enterprise fund.

\$2,218,903.00

(Must equal total part 2a)

**NOTE : The information was Approved on 12/11/2015.**

**BUREAU OF ACCOUNTS**  
**SCHEDULE A-4**  
**COMMUNITY PRESERVATION FUND CH. 44B**

PLYMOUTH

City or Town  
Fiscal Year 2016

|   | (A)<br>FY 2015<br>Actual Revenues | (B)<br>FY 2016<br>Estimated Revenues |
|---|-----------------------------------|--------------------------------------|
| 1. Annual Revenues and other available Funds  |                                   |                                      |
| Surcharge   | \$1,985,359.43                    | \$2,091,576.00                       |
| State trust fund distribution   | \$594,787.00                      | \$359,155.00                         |
| Other (i.e. Interest, OFS appropriated to the fund-CH44B 3-b1/2)                    | \$53,359.57                       | \$5,000.00                           |
| 1A. Total Annual Revenues   | \$2,633,506.00                    | \$2,455,731.00                       |
| Fund reserves and or balances voted at City/Town meeting(s)                         |                                   | \$1,962,477.00                       |
| Other   |                                   | \$145.00                             |
| Total Revenues and Available Funds (To Recap, Part IIIB, Line 4)                    |                                   | \$4,418,353.00                       |
| 2. Appropriations and Reservations  |                                   |                                      |
| Projects, Acquisitions, Debt service and Other                                      |                                   | \$3,117,477.00                       |
| Administrative Expenses (5% or less of 1A - Total annual revenues)                  |                                   | \$98,374.00                          |
| Reservations (10% min of 1A - for each Reserve, if not voted within Appropriations) |                                   | \$736,719.00                         |
| Budgeted reserve to be appropriated   |                                   | \$465,783.00                         |
| Prior Year Deficits   |                                   | \$0.00                               |
| Total Appropriations and Reservations (To Recap, Page 4, Col e)                     |                                   | \$4,418,353.00                       |
| 3. Other (unappropriated, unreserved) (To Recap, Part IIB, Line 10)                 |                                   | \$0.00                               |
| TOTAL Appropriations, Reservations and Other  |                                   | \$4,418,353.00                       |

**NOTE : The information was Approved on 12/11/2015.**

I hereby certify that the actual revenues as shown in Part 1 column (a) are to the best of my knowledge correct and complete.

Lynne A. Barrett, Finance Director, Plymouth,      12/8/2015 8:20 PM  
508-747-1620  
(Accounting Officer)

**BUREAU OF ACCOUNTS**  
**SCHEDULE B-2 FOR FISCAL 2016**  
**SOURCES AND USES OF OTHER AVAILABLE FUNDS**

PLYMOUTH  
City / Town / District

| <b>Date of Appropriation</b> | <b>Source of Fund</b>      | <b>Use of Fund</b>                   | <b>Col. A<br/>Amount in Fund<br/>when Appropriation<br/>was made</b> | <b>Col. B<br/>Amount of<br/>Appropriation</b> |
|------------------------------|----------------------------|--------------------------------------|--|---|
| 4/11/15                      | Title V Betterment         | Article 7A Budget                    | 751,473.79   | 162,831.00                                    |
| 4/11/15                      | Recreation Revolving       | Article 7A Budget                    | 591,875.18   | 44,121.00                                     |
| 4/11/15                      | Plymouth Beach Revolving   | Article 7A Budget                    | 102,447.97   | 9,446.00                                      |
| 4/11/15                      | Cemetery Perpetual Care    | Article 7A Budget                    | 109,419.34   | 35,314.00                                     |
| 4/11/15                      | Municipal Waterways        | Article 7A Budget                    | 347,263.61   | 133,644.00                                    |
| 4/11/15                      | State Boat Ramp            | Article 7A Budget                    | 26,730.13  | 10,293.00                                     |
| 4/11/15                      | Fire Safety & Prevention   | Article 7A Budget                    | 95,124.22  | 7,761.00                                      |
| 4/11/15                      | Fire Alarm Maintenance     | Article 7A Budget                    | 82,139.00  | 9,391.00                                      |
| 4/11/15                      | Memorial Hall              | Article 7A Budget                    | 307,294.00   | 8,203.00                                      |
| 4/11/15                      | Premium for Debt Exclusion | Article 7A Budget                    | 3,727,694.23   | 208,681.00                                    |
| 4/11/15                      | Municipal Waterways        | Article 8 Dept Equipment             | 213,619.61   | 43,750.00                                     |
| 4/11/15                      | Cemetery Perpetual Care    | Article 8 Dept Equipment             | 74,105.34  | 14,950.00                                     |
| 4/11/15                      | Grant                      | Article 8 Dept Equipment             | 4,000.00   | 4,000.00                                      |
| 4/11/15                      | Hotel/Motel Room Tax       | Article 11 - Town Promotion Fund     | 733,298.73   | 535,839.00                                    |
| 4/11/15                      | FY2016 Budget              | Article 2 - Supplemental Dept Budget | 235,000.00   | 235,000.00                                    |
| 10/17/15                     | Title V Betterment         | Article 2A Budget                    | 588,642.79   | 15,000.00                                     |
| 10/17/15                     | Meals Tax                  | Article 2A Budget                    | 974,048.36   | 74,375.00                                     |
| 10/17/15                     | Solid Waste Stabilization  | Article 2B                           | 300,000.00   | 200,000.00                                    |
| 10/17/15                     | Sale of Bonds PNHS & PSHS  | Article 9                            | 1,448,510.66   | 1,448,510.66                                  |
| <b>TOTAL</b>                 |                            |                                      |  | <b>3,201,109.66</b>                           |

(Must equal Recap page 4 column d)

Column (A) must be greater than or equal to the amount of the appropriation in Column (B) at the time of the appropriation unless otherwise specified by general or special law.

**NOTE : The information was Approved on 12/11/2015.**

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620  
(Accounting Officer)

12/8/2015 8:21 PM  
(Date)

## BUREAU OF ACCOUNTS

## SCHEDULE DE-1

## DEBT EXCLUSION FORM

City / Town PLYMOUTH

Fiscal Year : 2016

| (A)<br>BALLOT<br>VOTE | (B)<br>PURPOSE(S)<br>OF<br>EXCLUSION<br>VOTE | (C)<br>DATE OF<br>ORIGINAL<br>ISSUANCE<br>NOTE/BOND<br>PER<br>PURPOSE(S) | (D)<br>TEMP<br>OR<br>PERM<br>(T/P) | (E)<br>FY2015<br>NET EXCLUDED<br>DEBT<br>SERVICE | (F)<br>FY2015<br>GROSS DEBT<br>SERVICE<br>EXPENDED | (G)<br>FY2016<br>GROSS DEBT<br>SERVICE<br>EXCLUDABLE | (H)<br>REIMBURSEMENTS/<br>ADJUSTMENTS | (I)<br>FY2016 NET<br>EXCLUDED<br>DEBT<br>SERVICE |
|-----------------------|--|--|------------------------------------|--|--|--|---------------------------------------|--|
| 09/18/06              | 2 Schools & Senior Center                    | 05/15/09   | P                                  | 3,835,775.37                                     | 4,100,318.78                                       | 6,156,828.12   | 208,681.00                            | 5,948,147.00                                     |

TOTAL 5,948,147.00

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

ADJUSTMENTS: Prior year interest not included, rate or term different than estimate

NOTE : The information was Approved on 12/11/2015.

Lynne A. Barrett, Finance Director, Plymouth, 508-747-1620

(Financial Officer)

12/8/2015 8:22 PM

(Date)