

TAX RATE RECAPITULATION
Fiscal Year 2019

I. TAX RATE SUMMARY

la. Total amount to be raised (from page 2, IIe)	\$ 263,180,126.23
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	88,422,631.52
lc. Tax Levy (la minus lb)	\$ 174,757,494.71
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) lc above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	80.9501	141,466,366.73	8,552,989,448.00	16.54	141,466,445.47
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	8.8199	15,413,436.28	931,884,204.00	16.54	15,413,364.73
Net of Exempt					
Industrial	6.8173	11,913,742.69	720,293,483.00	16.54	11,913,654.21
SUBTOTAL	96.5873		10,205,167,135.00		168,793,464.41
Personal	3.4127	5,963,949.02	360,582,243.00	16.54	5,964,030.30
TOTAL	100.0000		10,565,749,378.00		174,757,494.71

MUST EQUAL 1C

Assessors

Richard Finnegan, Assessor , Plymouth , assessors@townhall.plymouth.ma.us 508-747-1620 | 11/28/2018 9:18 AM

Comment:

George F Moody, Assessor , Plymouth , assessors@townhall.plymouth.ma.us 508-747-1620 | 11/28/2018 9:25 AM

Comment:

Michael Hourahan, Assessor , Plymouth , assessors@townhall.plymouth.ma.us 508-747-1620 | 11/28/2018 8:33 AM

Comment:

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Jared Curtis
Date: 11/30/2018
Approved: Anthony Rassias
Director of Accounts: Mary Jane Handy

NOTE : The information was Approved on 11/30/2018

TAX RATE RECAPITULATION
Fiscal Year 2019

Jane Jane Hardy

NOTE : The information was Approved on 11/30/2018

TAX RATE RECAPITULATION
Fiscal Year 2019

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(g) from page 4)	<u>249,948,683.19</u>
IIb. Other amounts to be raised	
1. Amounts certified for tax title purposes	<u>0.00</u>
2. Debt and interest charges not included on page 4	0.00
3. Final Awards	37,100.00
4. Total overlay deficit	0.00
5. Total cherry sheet offsets (see cherry sheet 1-ER)	65,246.00
6. Revenue deficits	0.00
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00
8. CPA other unappropriated/unreserved	<u>0.00</u>
9. Snow and ice deficit Ch. 44, Sec. 31D	636,653.16
10. Other : Riley Storm	1,249,485.35
TOTAL IIb (Total lines 1 through 10)	<u>1,988,484.51</u>
IIc. State and county cherry sheet charges (C.S. 1-EC)	10,102,022.00
IId. Allowance for abatements and exemptions (overlay)	1,140,936.53
IIe. Total amount to be raised (Total IIa through IId)	<u>263,180,126.23</u>

III. Estimated receipts and other revenue sources

IIIA. Estimated receipts - State	
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	33,222,720.00
2. Massachusetts school building authority payments	1,636,804.00
TOTAL IIIA	<u>34,859,524.00</u>
IIIB. Estimated receipts - Local	
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>18,292,675.00</u>
2. Offset Receipts (Schedule A-1)	0.00
3. Enterprise Funds (Schedule A-2)	<u>17,894,800.00</u>
4. Community Preservation Funds (See Schedule A-4)	<u>6,035,177.00</u>
TOTAL IIIB	<u>42,222,652.00</u>
IIIC. Revenue sources appropriated for particular purposes	
1. Free cash (page 4, col (c))	<u>5,397,156.31</u>
2. Other available funds (page 4, col (d))	<u>5,943,299.21</u>
TOTAL IIIC	<u>11,340,455.52</u>
IIID. Other revenue sources appropriated specifically to reduce the tax rate	
1a. Free cash..appropriated on or before June 30, 2018	0.00
1b. Free cash..appropriated on or after July 1, 2018	0.00
2. Municipal light surplus	0.00
3. Other source :	0.00
TOTAL IIID	<u>0.00</u>
IIIE. Total estimated receipts and other revenue sources (Total IIIA through IIID)	<u>88,422,631.52</u>

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

a. Total amount to be raised (from IIe)	<u>263,180,126.23</u>
b. Total estimated receipts and other revenue sources (from IIIE)	<u>88,422,631.52</u>
c. Total real and personal property tax levy (from Ic)	<u>174,757,494.71</u>
d. Total receipts from all sources (total IVb plus IVc)	<u>263,180,126.23</u>

NOTE : The information was Approved on 11/30/2018

TAX RATE RECAPITULATION
Fiscal Year 2019

LOCAL RECEIPTS NOT ALLOCATED *

	Receipt Type Description	(a) Actual Receipts Fiscal 2018	(b) Estimated Receipts Fiscal 2019
==> 1.	MOTOR VEHICLE EXCISE	9,477,772.78	8,524,668.00
2.	OTHER EXCISE		
==>	a.Meals	0.00	0.00
==>	b.Room	821,476.86	819,338.00
==>	c.Other	147,833.69	145,000.00
==>	d.Cannabis	0.00	0.00
==> 3.	PENALTIES AND INTEREST ON TAXES AND EXCISES	814,232.98	814,232.00
==> 4.	PAYMENTS IN LIEU OF TAXES	84,996.52	84,900.00
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	574,642.22	574,600.00
	a.Cannabis Impact Fee	0.00	0.00
11.	RENTALS	851,944.71	851,000.00
12.	DEPARTMENTAL REVENUE - SCHOOLS	8,730.52	8,700.00
13.	DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14.	DEPARTMENTAL REVENUE - CEMETERIES	266,175.31	266,100.00
15.	DEPARTMENTAL REVENUE - RECREATION	114,181.00	114,100.00
16.	OTHER DEPARTMENTAL REVENUE	350,637.18	350,500.00
17.	LICENSES AND PERMITS	2,982,709.25	2,855,675.00
18.	SPECIAL ASSESSMENTS	0.00	0.00
==> 19.	FINES AND FORFEITS	305,266.32	305,000.00
==> 20.	INVESTMENT INCOME	579,924.14	455,991.00
==> 21.	MEDICAID REIMBURSEMENT	976,649.76	976,600.00
==> 22.	MISCELLANEOUS RECURRING (PLEASE SPECIFY)	1,376,905.44	1,146,271.00
23.	MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	350,372.17	0.00
24.	Totals	20,084,450.85	18,292,675.00

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 2019 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.

Accounting Officer

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 above-indicated fiscal year tax rate recapitulation form by the City / Town / 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 , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:30 PM

Comment:

* 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 departmental revolving funds per Chapter 44, Section 53E 1/2. 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 2019 estimated receipts to FY 2018 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information was Approved on 11/30/2018

TAX RATE RECAPITULATION
Fiscal Year 2019

APPROPRIATIONS										AUTHORIZATIONS	
										MEMO ONLY	
City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)	
04/07/2018	2018	1,333,069.88	0.00	517,500.00	815,569.88	0.00	0.00	0.00	0.00	0.00	-221,566.00
10/20/2018	2019	5,130,737.31	1,407,442.00	1,914,850.31	1,088,016.00	0.00	-1,832,929.00	2,553,358.00	-150,000.00	3,575,000.00	
04/07/2018	2019	243,484,876.00	215,359,346.67	2,964,806.00	4,039,713.33	0.00	17,639,191.00	3,481,819.00	2,030,628.72	19,346,477.00	
Total	249,948,683.19	216,766,788.67	5,397,156.31	5,943,299.21	0.00	15,806,262.00	6,035,177.00				

* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2018 or fiscal 2019.

** Appropriations included in column (b) must not be reduced by local receipts or any other funding source.

Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.

*** Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Clerk

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

Laurence R. Pizer, Town Clerk , Plymouth , lpizer@townhall.plymouth.ma.us 508-747-1620 | 11/28/2018 8:25 AM

Comment:

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Enterprise fund number: A-2(1ST)

Type of enterprise fund: Sewer

Name of enterprise fund/statutory reference: Sewer Chpt 44 Sect 53F 1/2

	(a) FY 2018	(b) FY 2019
1. Enterprise revenues and available funds	Actual Revenues	Estimated Revenues
a. User charges	4,617,353.15	4,837,824.00 *
Other departmental revenue	1,329,169.70	868,404.00
Investment income	10,326.69	10,000.00
Total revenues	5,956,849.54	5,716,228.00
Retained earnings appropriated from July 1, 2017 Certification	0.00	280,963.00 **
Retained earnings appropriated from July 1, 2018 Certification		209,000.00 **
Other enterprise available funds - Old Articles		3,362.00
Total revenues and available funds	5,956,849.54	6,209,553.00 <i>(To Recap Pg 2, Part III B, line 3)</i>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	5,321,342.00	
Capital Outlay	487,886.00	
Other - OPEB Trust Funding	2,077.00	
Total costs appropriated in the enterprise fund	5,811,305.00	2a
b. Indirect costs appropriated in the general fund		
Health Insurance	74,388.00	
Pension	71,672.00	
Debt	0.00	
Other - Shared Expenses	252,188.00	
Total costs appropriated in the general fund	398,248.00	2b
Total costs	6,209,553.00	2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	6,209,553.00	<i>(part 1 col b)</i>
Less: Total costs	6,209,553.00	<i>(part 2 total costs)</i>
Less: Prior year deficit	0.00	<i>(To Recap Pg 2 Part II B)</i>
(Negative represents subsidy)	0.00	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	5,811,305.00	
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	5,811,305.00	<i>(Must equal total part 2a)</i>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2(a & b) are to the best of my knowledge correct and

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Signatures

complete.

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:07 PM

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Enterprise fund number: A-2(2ND)

Type of enterprise fund: Water

Name of enterprise fund/statutory reference: Water Chpt 44 Sect 53F 1/2

	(a) FY 2018	(b) FY 2019
	Actual Revenues	Estimated Revenues
1. Enterprise revenues and available funds		
a. User charges	5,158,329.95	5,017,647.00
Other departmental revenue	521,916.76	340,000.00
Investment income	94,486.23	20,000.00
Total revenues	5,774,732.94	5,377,647.00
Retained earnings appropriated from July 1, 2017 Certification	0.00	642,588.00 **
Retained earnings appropriated from July 1, 2018 Certification	0.00	0.00 **
Other enterprise available funds - Old Articles	38,057.00	
Total revenues and available funds	5,774,732.94	6,058,292.00 <i>(To Recap Pg 2, Part III B, line 3)</i>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	4,136,366.00	
Capital Outlay	630,800.00	
Other - OPEB Trust Funding	11,788.00	
Total costs appropriated in the enterprise fund	4,778,954.00	2a
b. Indirect costs appropriated in the general fund		
Health Insurance	319,679.00	
Pension	304,606.00	
Debt	0.00	
Other - Shared Expenses	655,053.00	
Total costs appropriated in the general fund	1,279,338.00	2b
Total costs	6,058,292.00	2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	6,058,292.00	(part 1 col b)
Less: Total costs	6,058,292.00	(part 2 total costs)
Less: Prior year deficit	0.00	(To Recap Pg 2 Part II B)
(Negative represents subsidy)	0.00	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	4,778,954.00	
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	4,778,954.00	<i>(Must equal total part 2a)</i>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2(a & b) are to the best of my knowledge correct and

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Signatures

complete.

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:07 PM

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Enterprise fund number: A-2(3RD)

Type of enterprise fund: Airport

Name of enterprise fund/statutory reference: Airport Chpt 44 Sec 53F 1/2

	(a) FY 2018	(b) FY 2019
1. Enterprise revenues and available funds	Actual Revenues	Estimated Revenues
a. User charges	2,108,678.22	2,444,719.00 *
Other departmental revenue	397,672.13	390,000.00
Investment income	3,405.01	3,000.00
Total revenues	2,509,755.36	2,837,719.00
Retained earnings appropriated from July 1, 2017 Certification	0.00	5,056.00 **
Retained earnings appropriated from July 1, 2018 Certification		85,000.00 **
Other enterprise available funds		0.00
Total revenues and available funds	2,509,755.36	2,927,775.00 <i>(To Recap Pg 2, Part III B, line 3)</i>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	2,630,866.00	
Capital Outlay	85,000.00	
Other - OPEB Trust Funding	5,056.00	
Total costs appropriated in the enterprise fund	2,720,922.00	2a
b. Indirect costs appropriated in the general fund		
Health Insurance	138,822.00	
Pension	143,344.00	
Debt	0.00	
Other - Shared Expenses / Offsets	-75,313.00	
Total costs appropriated in the general fund	206,853.00	2b
Total costs	2,927,775.00	2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	2,927,775.00	(part 1 col b)
Less: Total costs	2,927,775.00	(part 2 total costs)
Less: Prior year deficit	0.00	(To Recap Pg 2 Part II B)
(Negative represents subsidy)	0.00	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	2,720,922.00	
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	2,720,922.00	<i>(Must equal total part 2a)</i>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2(a & b) are to the best of my knowledge correct and

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Signatures

complete.

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:08 PM

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Enterprise fund number: A-2(4TH)

Type of enterprise fund: Trash Disposal

Name of enterprise fund/statutory reference: Trash Disposal Chpt 44 Sec 53F 1/2

	(a) FY 2018	(b) FY 2019
1. Enterprise revenues and available funds	Actual Revenues	Estimated Revenues
a. User charges	1,627,884.00	567,840.00
Other departmental revenue	858,080.35	401,905.00
Investment income	15,075.72	4,750.00
Total revenues	2,501,040.07	974,495.00
Retained earnings appropriated from July 1, 2017 Certification	0.00	1,685.00 **
Retained earnings appropriated from July 1, 2018 Certification		38,000.00 **
Other enterprise available funds		0.00
Total revenues and available funds	2,501,040.07	1,014,180.00 <i>(To Recap Pg 2, Part III B, line 3)</i>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	770,396.00	
Capital Outlay	38,000.00	
Other - OPEB Trust Funding	1,685.00	
Total costs appropriated in the enterprise fund	810,081.00	2a
b. Indirect costs appropriated in the general fund		
Health Insurance	32,687.00	
Pension	68,984.00	
Debt	0.00	
Other - Shared Expenses	102,428.00	
Total costs appropriated in the general fund	204,099.00	2b
Total costs	1,014,180.00	2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	1,014,180.00	<i>(part 1 col b)</i>
Less: Total costs	1,014,180.00	<i>(part 2 total costs)</i>
Less: Prior year deficit	0.00	<i>(To Recap Pg 2 Part II B)</i>
(Negative represents subsidy)	0.00	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	810,081.00	
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	810,081.00	<i>(Must equal total part 2a)</i>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2(a & b) are to the best of my knowledge correct and

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Signatures

complete.

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/26/2018 11:58 AM

Comment: The Town terminated curbside service for Trash for Fiscal 2019; that is why revenues are decreased for FY2019.

SCHEDULE A-2
ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Enterprise fund number: A-2(5TH)
Type of enterprise fund: Cable/Broadband
Name of enterprise fund/statutory reference: Cable Chapter 44 Sec 53F 1/2

	(a) FY 2018	(b) FY 2019
1. Enterprise revenues and available funds	Actual Revenues	Estimated Revenues
a. User charges	0.00	0.00
Other departmental revenue	1,492,432.57	1,685,000.00 *
Investment income	0.00	0.00
Total revenues	1,492,432.57	1,685,000.00
Retained earnings appropriated from July 1, 2017 Certification	0.00	0.00 **
Retained earnings appropriated from July 1, 2018 Certification	0.00	0.00 **
Other enterprise available funds	0.00	
Total revenues and available funds	1,492,432.57	1,685,000.00 <i>(To Recap Pg 2, Part III B, line 3)</i>
* Written documentation should be uploaded to support increases of estimated vs actual revenues		
** Retained earnings must be certified by the Director of Accounts prior to appropriation		
2. Total costs appropriated		
a. Costs appropriated in the enterprise fund		
Salaries, wages and expenses	1,685,000.00	
Capital Outlay	0.00	
Other	0.00	
Total costs appropriated in the enterprise fund	1,685,000.00	2a
b. Indirect costs appropriated in the general fund		
Health Insurance	0.00	
Pension	0.00	
Debt	0.00	
Other	0.00	
Total costs appropriated in the general fund	0.00	2b
Total costs	1,685,000.00	2a + 2b
3. Calculation of subsidy (see instructions)		
Revenue and available funds	1,685,000.00	(part 1 col b)
Less: Total costs	1,685,000.00	(part 2 total costs)
Less: Prior year deficit	0.00	(To Recap Pg 2 Part II B)
(Negative represents subsidy)	0.00	
4. Sources of funding for costs appropriated in the enterprise fund		
a. Revenue and available funds	1,685,000.00	
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	1,685,000.00	<i>(Must equal total part 2a)</i>

Signatures

Accounting Officer

I hereby certify that the actual revenues - Part 1 column (a) and the amounts appropriated - part 2(a & b) are to the best of my knowledge correct and

NOTE : The information was Approved on 11/30/2018

SCHEDULE A-2

ENTERPRISE FUNDS CH. 44 S.53 F1/2 et al - Fiscal Year 2019

Signatures

complete.

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/26/2018 12:04 PM

Comment: Fiscal 2019 is the first year of accounting for the PEG Access through an Enterprise fund; prior to this it was done as a 53E 1/2 revolving fund.

Schedule A-4
Community Preservation Fund CH. 44B - Fiscal Year 2019

		(A) FY 2018 Actual Revenues	(B) FY 2019 Estimated Revenues
1.	Annual Revenues and other available Funds		
	Surcharge	2,382,145.51	2,351,814.00
	State trust fund distribution	389,552.00	455,363.00
	Other (i.e. Interest, OFS appropriated to the fund-CH44B 3-b1/2)	67,709.53	5,000.00
1A.	Total Annual Revenues	2,839,407.04	2,812,177.00
	Fund reserves and or balances voted at City/Town meeting(s)		2,888,000.00
	Other (1820 Fund & Land Gift)		335,000.00
	Total Revenues and Available Funds	(To Recap page 2, Part IIIB, Line 4)	6,035,177.00
2.	Appropriations and Reservations		
	Projects, Acquisitions, Debt service and Other		4,185,157.00
	Administrative Expenses (5% or less of 1A - Total annual revenues)		113,593.00
	Reservations (10% min of 1A - for each Reserve, if not voted within Appropriations)		848,946.00
	Budgeted reserve to be appropriated		887,481.00
	Prior Year Deficits		0.00
	Total Appropriations and Reservations	(To Recap page 4, Col g)	6,035,177.00
3.	Other (unappropriated, unreserved)	(To Recap page 2, Part IIIB, Line 8)	0.00
	TOTAL Appropriations and Reservations and Other		6,035,177.00

Signatures

Accounting Officer

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 , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:07 PM

Schedule B-2

SOURCES AND USES OF OTHER AVAILABLE FUNDS - Fiscal Year 2019

Date of Appropriation	Source of Fund	Use of Fund	Col. A Amount in Fund When Approp. was Made	Col. B. Amount of Appropriation
04/07/2018	Meals Tax	Operating	2,935,435.45	1,796,094.00
04/07/2018	Title V Betterment	Operating	910,350.14	190,440.00
04/07/2018	Recreation Self Supporting	Operating	678,023.70	36,624.00
04/07/2018	Plymouth Beach Revolving	Operating	304,576.23	10,153.00
04/07/2018	Cemetery Perpetual Care	Operating	163,336.06	37,186.00
04/07/2018	Municipal Waterways	Operating	565,534.38	225,513.00
04/07/2018	State Boat Ramp	Operating	17,406.51	11,382.00
04/07/2018	Fire Safety & Prevention Revolving	Operating	266,054.79	20,324.00
04/07/2018	Fire Alarm Maintenance Revolving	Operating	75,721.21	10,112.00
04/07/2018	Memorial Hall Revolving	Operating	482,409.43	10,705.00
04/07/2018	Premium for Debt Exclusion	Operating	2,018,406.21	178,582.00
04/07/2018	Pavement Management Fund	Operating	1,551,313.44	150,000.00
04/07/2018	Environmental Affairs Fund	Capital	290,291.89	49,180.00
04/07/2018	Promotion Fund - Hotel/Motel Tax	Town Promotions	861,700.69	654,652.00
04/07/2018	Old Capital Articles	Operating	13,766.33	13,766.33
04/07/2018	Grant Funding	Capital	0.00	34,000.00
10/20/2018	Fire Safety & Prevention Revolving	Operating	281,899.22	60,000.00
10/20/2018	Pavement Management Fund	Operating	1,424,971.49	-45,291.00
10/20/2018	Waterways Fund	Capital	349,160.88	134,747.00
10/20/2018	Memorial Hall Revolving	Capital	488,875.31	100,000.00
10/20/2018	Environmental Affairs Fund	Capital	241,613.69	240,000.00
10/20/2018	Old Capital Articles	Capital	32,560.00	32,560.00
10/20/2018	40R Smart Growth Incentive	Capital	600,000.00	600,000.00
10/20/2018	Grant Funding	Capital	0.00	-34,000.00
04/07/2018	Old Capital Articles	Capital	611,000.00	611,000.00
04/07/2018	FY2018 Veterans Benefits Budget	Unpaid Bill	1,288.00	1,288.00
04/07/2018	Overlay Surplus	Nuclear Plant Mitigation Stabilization Fund	814,281.88	814,281.88
			Total	5,943,299.21

(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.

Signatures

Accounting Officer

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:10 PM

Comment: The 4/7/2018 appropriation of \$34,000 was later fixed at FATM 10/20/2018

Schedule DE-1
Debt Exclusion - Fiscal Year 2019

(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2018 Net Excluded Debt Service	(F) FY 2018 Gross Debt Service Expended	(G) FY 2019 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2019 Net Excluded Debt Service
09/18/2006	2 Schools & Senior Center	05/15/2009	P	7,976,950	8,165,565	8,164,242	178,582	7,985,660

REIMBURSEMENTS: School Building Assistance, Library Construction Grants etc.

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

Signatures

Financial Officer

Lynne A. Barrett, Finance Director , Plymouth , lbarrett@townhall.plymouth.ma.us 508-747-1620 | 11/21/2018 1:27 PM

NOTE : The information was Approved on 11/30/2018