2027 Draft Budget

Public Presentation

November 9, 2026

Annual Budget-Making Process



A thoughtful and deliberate process that transforms a complex Township budget into a clear, accessible, and transparent framework for informed decision-making.

The Foundation of Our Budget

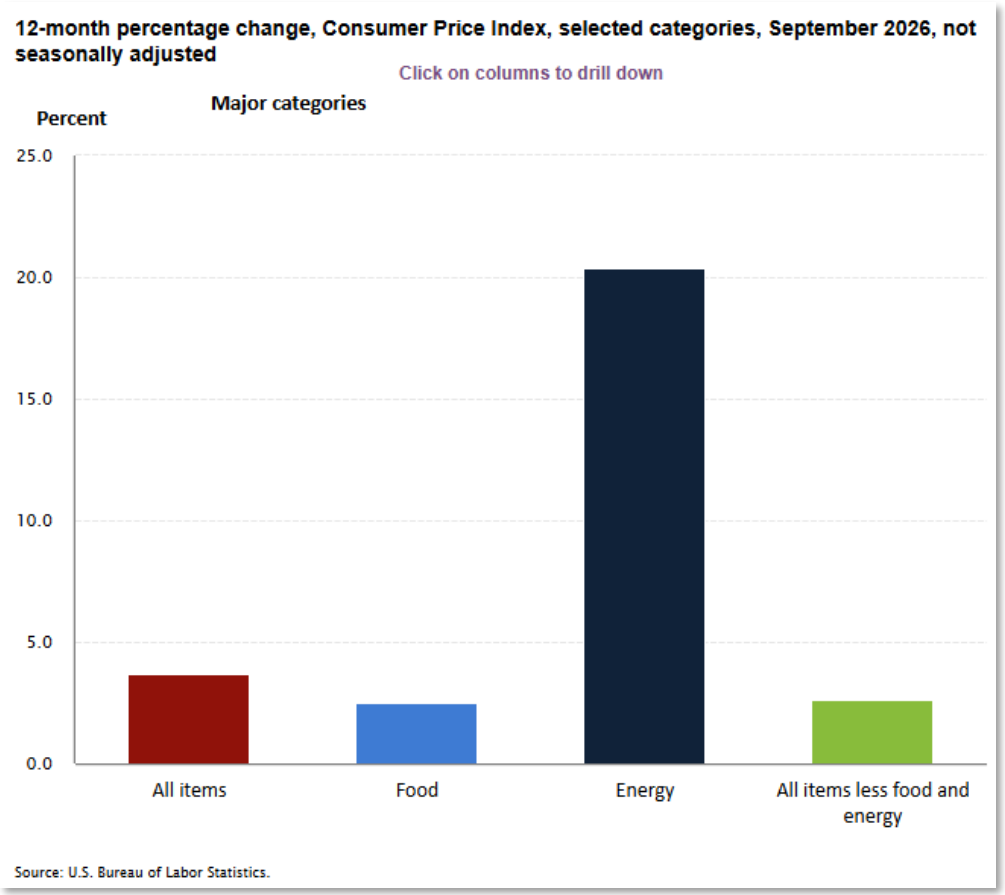
People-centered organization



Providing exceptional services & value

At the lowest responsible cost

Budget Obstacle: Inflationary Pressures



Local governments are not immune to inflationary pressures

Budget Obstacle: Declining Revenues

Real Estate Tax

Declining Assessed Values

2023	2024	2025	Jan 2026	Oct 2026
$1.708 B	$1.685 B	$1.684 B	$1.672 B	$1.664 B

Earned Income Tax

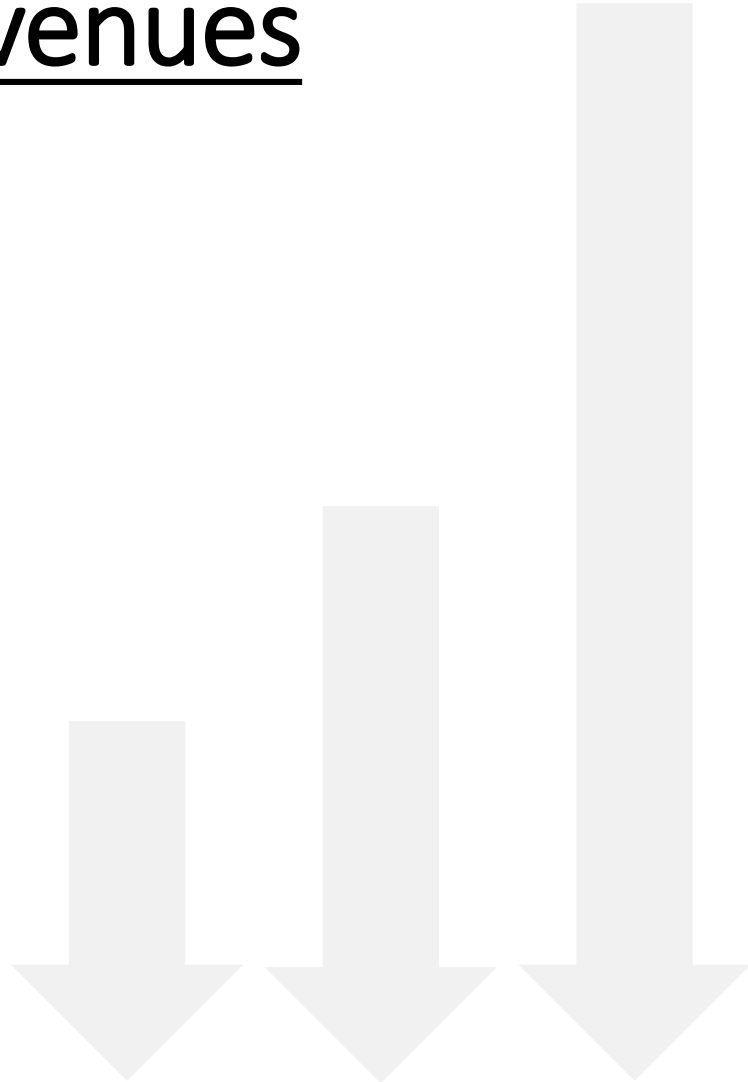
Additional Municipalities Enacting EIT – Reduces Plymouth's Revenue

Municipality	2026 Proj. Loss	2027 Proj. Loss
Upper Darby	$169,319	$225,759
Middletown	$74,129	$98,839

Business Privilege Tax

Sharp Decline in 2025 Revenues

2023	2024	2025	Proj. 2026
$8.50 M	$8.45 M	$8.10 M	$8.15M



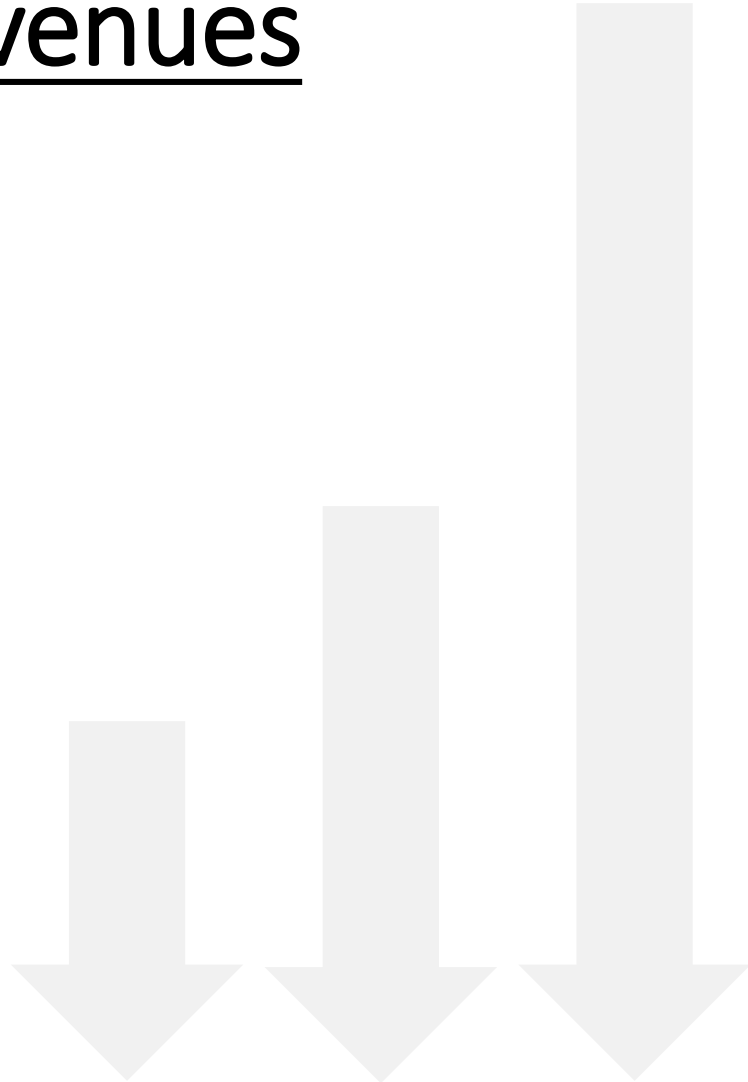
Budget Obstacle: Declining Revenues

Real Estate Transfer Tax

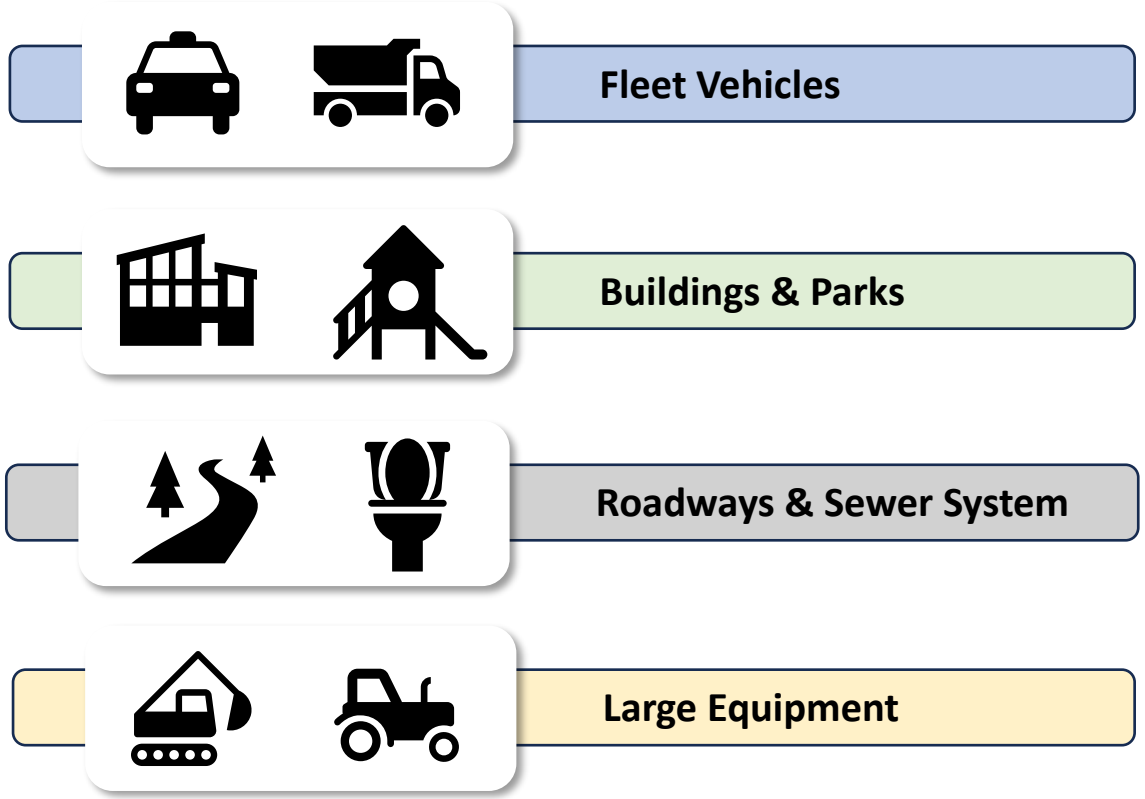
Year	Revenue
2021	$1,050,820
2022	$1,587,123
2023	$985,923
2024	$1,305,060
2025	$1,422,597
2026 Projected	$650,000

Cable Franchise Fees

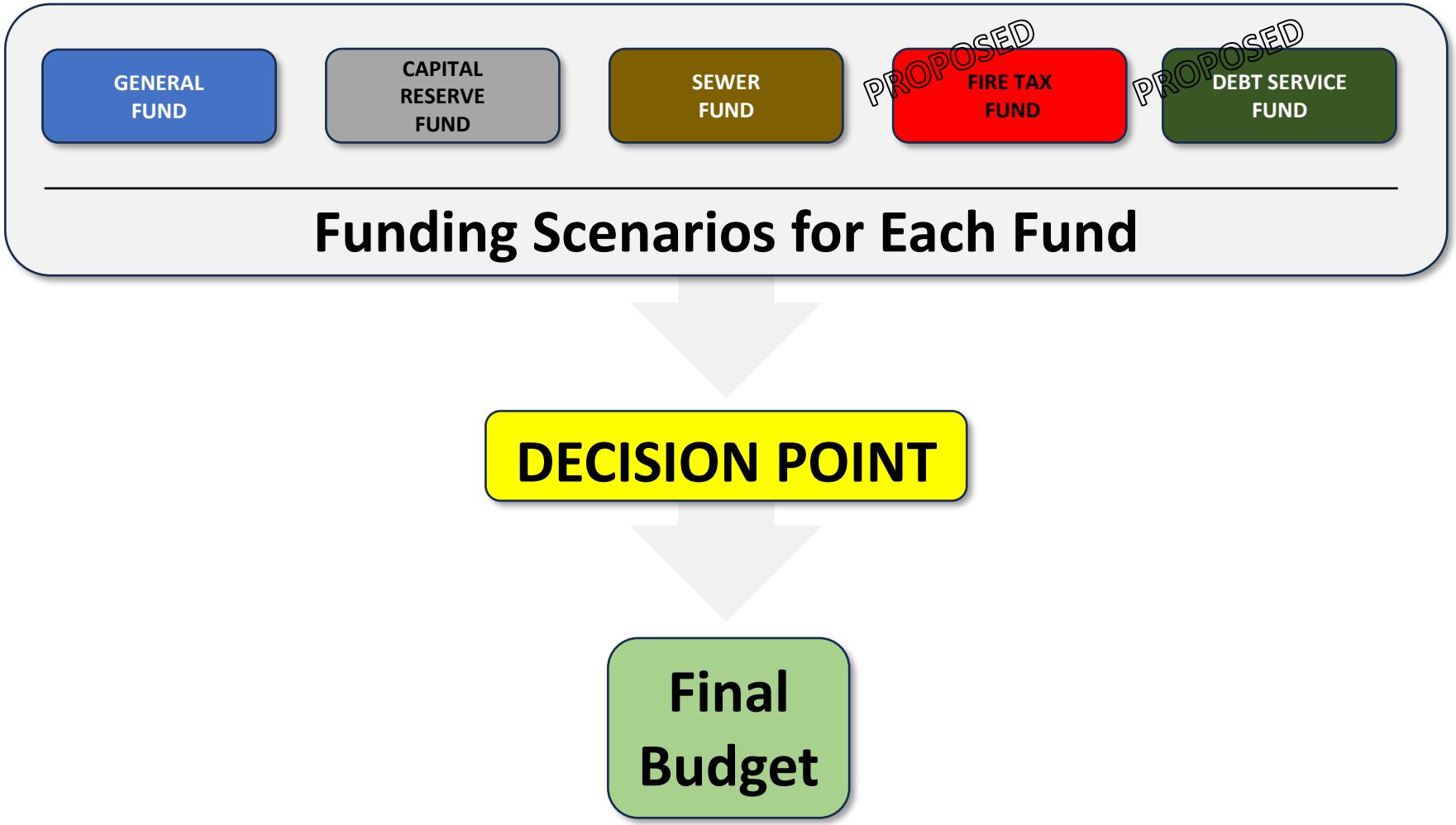
Year	Revenue
2021	$313,628
2022	$307,341
2023	$295,789
2024	$276,781
2025	$262,133
2026 Projected	$255,000



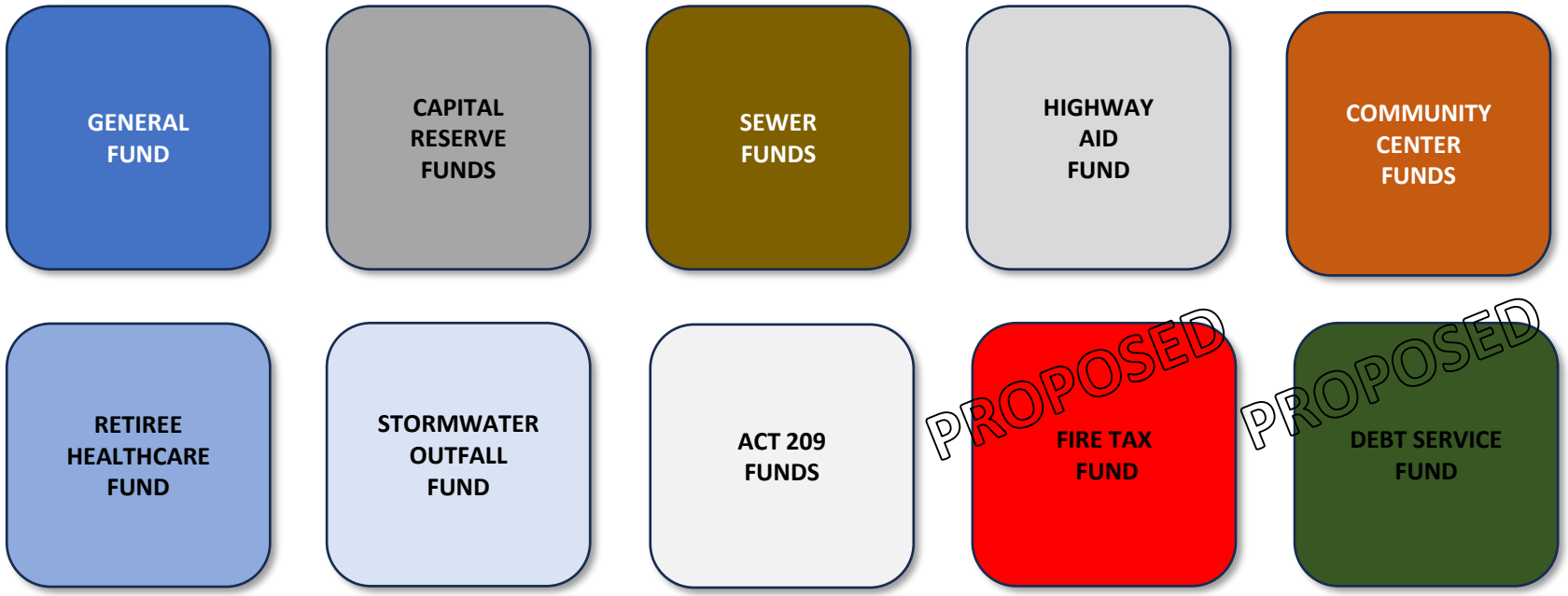
Budget Obstacle: Aging Infrastructure



Budget Focal Point: The Five Core Funds



Plymouth Township Funds



GENERAL FUND

2027 General Fund Overview (Current)

• Beginning Fund Balance		$8,287,247
• Projected Revenue		
• Major Revenue Sources		
• Real Estate Tax	$3,524,921	
• Earned Income Tax (EIT)	9,000,000	
• Business Privilege & Mercantile Taxes	8,370,000	
• Solid Waste Disposal Fees	1,275,000	
• Local Services Tax (LST)	1,105,000	
• All other Revenues/Transfers From	5,744,175	$29,019,096
• Budget Expenditures		
• Major Appropriations/Expenditures		
• Administration	$5,248,863	
• Public Safety	18,872,538	
• Public Works	3,994,602	
• Parks & Recreation	2,308,463	$30,424,466
• Transfers out		
• Capital Projects	$1,050,000	
• Community Center	450,000	$1,500,000
	TOTAL EXPENSES	$31,924,466
• Ending Fund Balance		**$5,381,877**

GENERAL FUND

2027 General Fund Overview (Proposed)

• Beginning Fund Balance		$8,287,247
• Projected Revenue		
• Major Revenue Sources		
• Real Estate Tax	$3,926,600	
• Earned Income Tax (EIT)	10,831,800	
• Business Privilege & Mercantile Taxes	8,370,000	
• Solid Waste Disposal Fees	1,275,000	
• Local Services Tax (LST)	1,105,000	
• All other Revenues/Transfers From	5,744,175	$31,252,575
• Budget Expenditures		
• Major Appropriations/Expenditures		
• Administration	$5,248,863	
• Public Safety	18,872,538	
• Public Works	3,994,602	
• Parks & Recreation	2,308,463	$30,424,466
• Transfers out		
• Capital Projects	$1,050,000	
• Community Center	450,000	$1,500,000
	TOTAL EXPENSES	$31,924,466
• Ending Fund Balance		**$7,615,355**

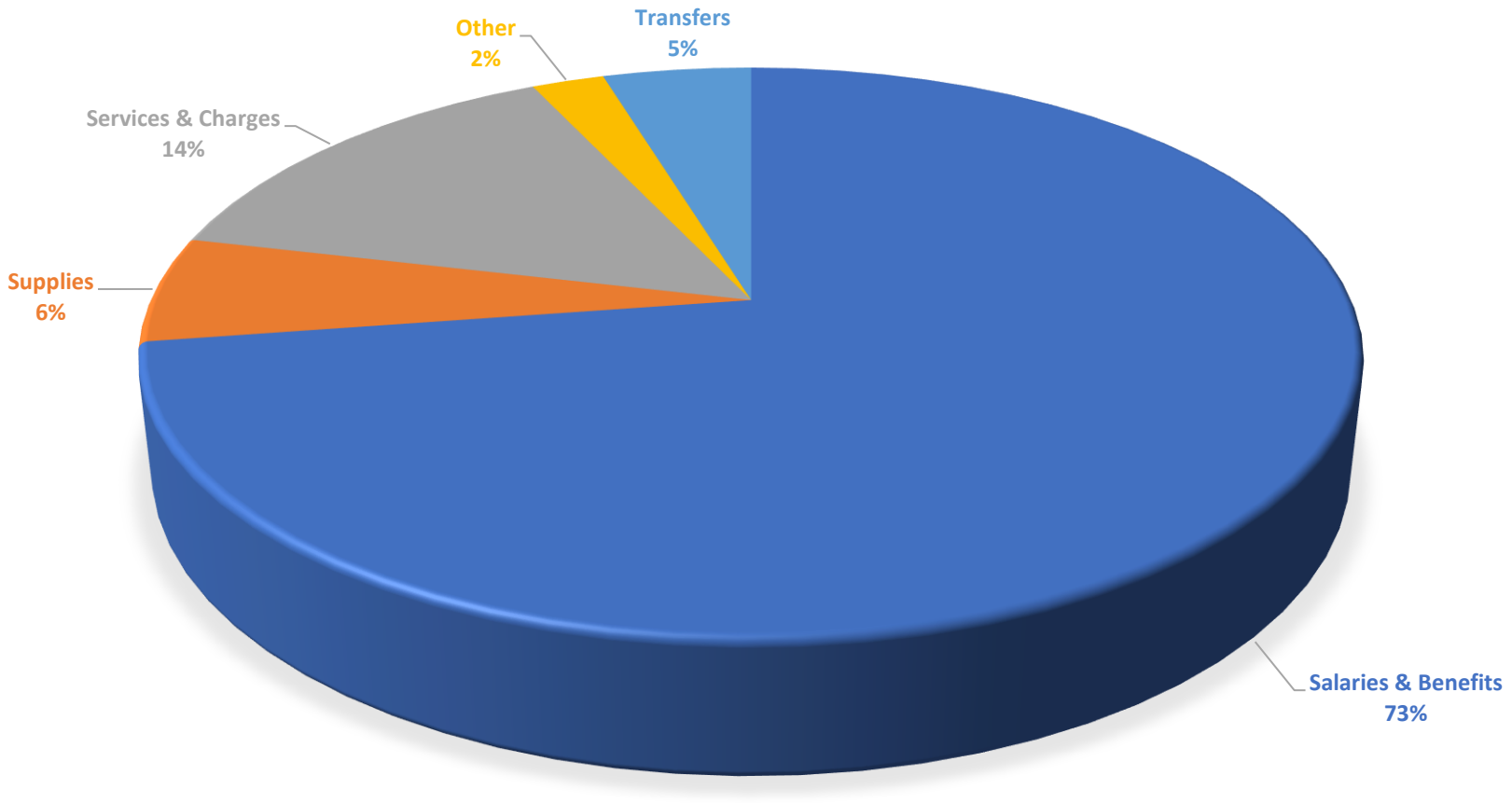
GENERAL FUND

2026-2027 Expenditures Comparison

Department	2026 Budget	2027 Proposed	Change	Change %	% of GF Budget
Council	$68,959	$67,459	$(1,500)	-2.18%	0.21%
Administration	1,636,730	1,787,852	151,122	9.23%	5.60%
Finance	564,972	582,635	17,664	3.13%	1.83%
Tax Collection	415,700	514,200	98,500	23.69%	1.61%
Reimbursable Items	250,000	210,000	(40,000)	-16.00%	0.65%
Information Technologies	1,426,709	1,387,529	(39,179)	-2.75%	4.35%
Municipal Buildings	551,515	699,188	147,672	26.78%	2.19%
Police	16,285,503	16,717,652	432,149	2.65%	52.37%
Fire Marshal	2,083,135	520,741	(1,562,394)	-75.00%	1.63%
Planning & Zoning	1,560,340	1,634,145	73,805	4.73%	5.12%
Sanitation	1,417,372	1,419,063	1,691	0.12%	4.45%
Public Works	2,622,878	2,575,539	(47,339)	-1.80%	8.07%
Parks & Recreation	524,941	1,037,647	512,706	97.67%	3.25%
Parks Maintenance	1,276,798	1,270,816	(5,982)	-0.47%	3.97%
Debt Service	1,053,013	-	(1,053,013)	0.00%	0.00%
Total Expenses	**$31,738,565**	**$30,424,466**	**$(1,314,099)**	**-4.14%**	
Transfers Out	4,750,000	1,500,000	(3,250,000)		4.70%

GENERAL FUND

Expenses by Category



General Fund (Proposed)

Increase Earned Income Tax (0.60% to 0.80%) & Real Estate Tax (2.145 mills to 2.395)

	2027	2028	2029	2030	2031
Revenues	$30,752,459	$31,115,455	$31,510,480	$31,970,371	$32,470,474
Expenses	30,424,466	31,447,116	32,584,593	33,766,573	34,994,878
Surplus/(Deficit)	327,993	(331,660)	(1,074,113)	(1,796,202)	(2,524,404)
Transfers In	500,116	510,118	520,321	530,727	541,342
Transfers Out	1,500,000	2,515,000	1,325,000	1,730,000	1,435,000
Surplus/(Deficit)	(671,891)	(2,336,542)	(1,878,792)	(2,995,475)	(3,418,062)
Beginning Fund Balance	8,287,247	7,615,355	5,278,813	3,400,021	404,546
Ending Fund Balance	**$7,615,355**	**$5,278,813**	**$3,400,021**	**$404,546**	**$(3,013,516)**

- EIT - Resident earning $80,000 would pay an extra $160/yr; $13.33/month (Only on Residents)
- RE Tax Millage – Taxpayer with $180,000 assessed value would pay an extra $45/yr or $3.75/month
- Falls below 2 months operating expenses after 2028

2027 Draft Budget

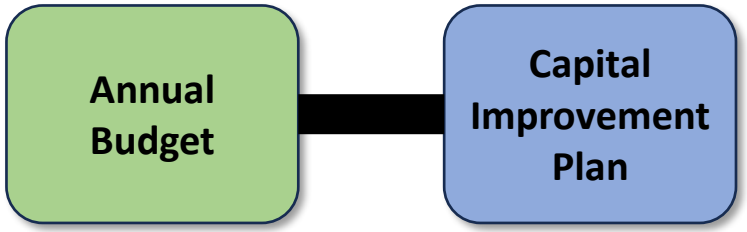
CAPITAL RESERVE FUNDS

CAPITAL RESERVE FUNDS

Fund Summary

	CAPITAL RESERVE	PARKS CAPITAL RESERVE
	2027 Proposed	2027 Proposed
Revenues	$910,000	$25,000
Expenses	1,804,800	250,000
Net Surplus (Deficit)	(894,800)	(225,000)
Transfers In	1,000,000	140,000
Transfers Out	190,000	-
Net Change In Cash	(84,800)	(85,000)
Beginning Fund Balance	166,707	89,582
Ending Fund Balance	**$81,907**	**$4,582**

Proposed .4 mill Real Estate Tax to fully fund Critical Projects from the CIP

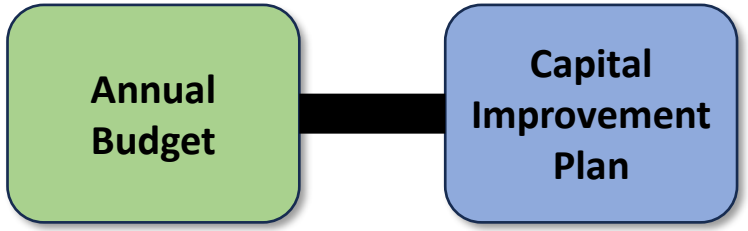


CAPITAL RESERVE FUNDS

Capital Improvement Plan: 2027 Projects

Project	2027 Proposed	FUND
Replace Front Walkway	$25,000	Capital Reserve
Firehouse Construction	1,100,000	Capital Reserve
Replace H-12 2002 International Dump	257,500	Capital Reserve
Replace H-99 2014 Dodge Ram Pickup	82,400	Capital Reserve
Replace S-02 2004 International Dump	257,500	Capital Reserve
Replace P-06 2017 Ford F350	82,400	Capital Reserve
Blackhorse Park – Playground	250,000	Parks Capital Reserve
Total 2027 Projects	**$2,054,800**	

*Critical & Planned Projects from 2027-2031 CIP



2027 Draft Budget

SEWER FUNDS

Sewer Operating Fund Summary

No Sewer Rate Increase; First time since 2020

Sewer Rates	2026 Rates	2027 Rates
First 7,000 Gallons/Qtr or Less	$71.56	$71.56
All over 7,000 Gallons/Qtr per Thousand Gallons	$4.99	$4.99

Comparison of Plymouth Proposed Rates to Neighboring Municipalities and Private Water Company Per Quarter Assuming 10,500 Gallons Used

	Plymouth	Whitpain	Whitemarsh	Private Company
First 7,000 Gallons	$71.56	$110.00	$119.94	$430.03
+3,500 Gallons	17.47	-	-	140.90
Total Quarterly Bill	**$89.03**	**$110.00**	**$119.94**	**$570.93**

Fund Summary

	OPERATING			CAPITAL
	2026 Budget	2026 Projections	2027 Proposed	2027 Proposed
Revenues	$4,279,517	$4,359,686	$4,260,182	$1,035,000
Expenses	2,365,756	2,474,732	2,529,900	5,583,894
Net Surplus (Deficit)	1,913,761	1,884,954	1,730,282	(4,548,894)
Transfers In	-	-	-	4,500,000
Transfers Out	6,016,720	1,416,720	5,000,116	-
Net Change in Cash	(4,102,959)	468,234	(3,269,834)	(40,052)
Beginning Fund Balance	4,816,084	4,816,084	5,284,318	366,173
Ending Fund Balance	**$713,125**	**$5,284,318**	**$2,014,484**	**$317,279**

Capital Improvement Plan

Project	2027 Proposed
Ridge Pike Sewer A	$2,000
Ridge Pike Sewer B	5,000
Sewer Slip-Lining Project	300,000
Plymouth Interceptor Phase III	4,625,000
ENPWJSA Capital Contributions	508,842
Borough of Conshohocken Authority	143,052
Total 2027 Projects & Capital	**$5,583,894**

Year	Total Expenses
2028	$2,750,754
2029	1,241,972
2030	1,227,676
2031	844,212
Total 2028-2031	**$6,064,614**

2027 Draft Budget

HIGHWAY
AID
FUND

HIGHWAY AID FUND

Highway Aid Fund Summary

	2026 Budget	2026 Projection	2027 Proposed
Revenues	$477,350	$496,133	$488,310
Expenses	1,019,000	919,000	658,500
Surplus/(Deficit)	(541,650)	(422,867)	(170,190)
Transfers In	-	-	-
Transfers Out	-	-	-
Net Change in Cash	(541,650)	(422,867)	(170,190)
Beginning Fund Balance	742,242	742,242	319,375
Ending Fund Balance	**$200,592**	**$319,375**	**$149,184**

2027 Draft Budget

COMMUNITY CENTER FUNDS

COMMUNITY CENTER FUNDS

Fund Summary

	OPERATING			CAPITAL
Summary	2026 Budget	2026 Projected	2027 Proposed	2027 Proposed
Revenues	$1,606,000	$1,694,000	$1,859,600	$-
Expenses	3,148,172	3,247,859	2,650,100	52,000
Net Surplus (Deficit)	(1,542,172)	(1,553,859)	(790,500)	-
Transfers In	1,450,000	1,250,000	450,000	50,000
Transfers Out	-	-	-	-
Change in Cash	(92,172)	(303,859)	(340,500)	-
Beginning Fund Balance	353,188	353,188	49,329	70,108
Ending Fund Balance	**$261,016**	**$49,329**	**$(291,171)**	**$68,108**

COMMUNITY CENTER FUNDS

Capital Improvement Plan (Critical Only)

Project	2027 Proposed
Locker Repairs & New Doors (Phase 2)	$52,000
Total 2027 Projects	**$52,000**

Year	Total Expenses
2028	$54,000
2029	56,000
2030	-
2031	-
Total 2028-2031	**$110,000**

2027 Draft Budget

RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND

Fund Summary

(Formerly Health & Welfare)

Summary	2026 Budget	2026 Projected	2027 Proposed
Revenues	$1,802,500	$1,562,600	$1,799,000
Expenses	1,490,000	1,461,500	1,681,500
Surplus/(Deficit)	312,000	101,100	117,500
Transfers In	-	-	-
Transfers Out	-	-	-
Net Change in Cash	312,500	101,100	117,500
Beginning Fund Balance	53,112	53,112	154,212
Ending Fund Balance	**$365,612**	**$154,212**	**$271,712**

2027 Draft Budget

STORMWATER OUTFALL FUND

STORMWATER OUTFALL FUND

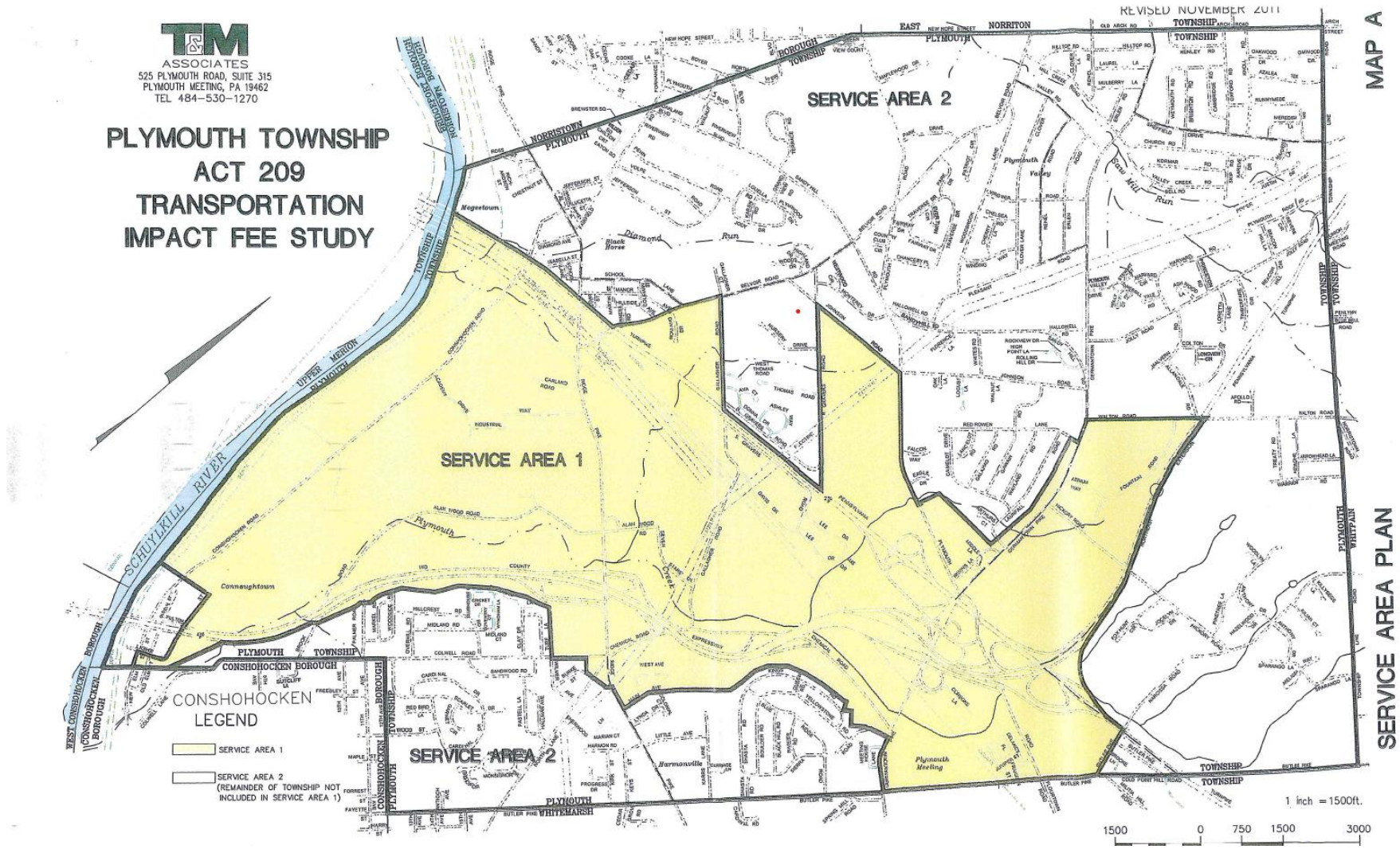
Stormwater Outfall Fund Summary

	2026 Budget	2026 Projection	2027 Proposed
Revenues	$75,000	$-	$25,000
Expenses	70,000	48,000	73,000
Surplus/(Deficit)	5,000	(48,000)	(48,000)
Transfers In	-	50,000	50,000
Transfers Out	-	-	-
Net Change in Cash	5,000	2,000	2,000
Beginning Fund Balance	1,372	1,372	3,372
Ending Fund Balance	**$6,372**	**$3,372**	**$5,372**

2027 Draft Budget

ACT 209
FUNDS

ACT 209 FUNDS



Fund Summary

	AREA 1			AREA 2		
	2026 Budget	2026 Projected	2027 Proposed	2026 Budget	2026 Projected	2027 Proposed
Revenues	$40,000	$60,000	$60,000	$20,000	$23,000	$23,000
Expenses	-	-	-	-	-	-
Surplus/(Deficit)	40,000	60,000	60,000	20,000	23,000	23,000
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Net Change in Cash	40,000	60,000	60,000	20,000	23,000	23,000
Beginning Fund Balance	2,024,945	2,024,945	2,084,945	601,054	601,054	624,054
Ending Fund Balance	**$2,064,945**	**$2,084,945**	**$2,144,945**	**$621,054**	**$624,054**	**$647,054**

2027 Draft Budget



FIRE TAX FUND

Fire Tax Fund Summary

(New for 2027)

Summary	2026 Budget	2026 Projected	2027 Proposed
Revenues	$-	$-	$1,995,303
Expenses	-	-	1,506,793
Surplus/(Deficit)	-	-	488,510
Transfers In	-	-	-
Transfers Out	-	-	400,000
Net Change in Cash	-	-	88,510
Beginning Fund Balance	-	-	-
Ending Fund Balance	**$-**	**$-**	**$88,510**

- 0.1 mill increase
- 4% increase to fire company donations
- Additional 35K to each company's capital contributions -or- roll over the surplus to 2028

2027 Draft Budget



DEBT SERVICE FUND

Fund Summary

(New for 2027)

Proposed New Fund to Provide Transparency on Debt Service Costs to Taxpayers

Fund	2026 Mills	2027 Mills
General Fund	2.800	2.145
Debt Service	-	0.655
Total	2.800	2.800

Summary	2026 Budget	2026 Projected	2027 Proposed
Revenues	$-	$-	$1,057,679
Expenses	-	-	1,052,013
Surplus/(Deficit)	-	-	5,666
Transfers In	-	-	-
Transfers Out	-	-	-
Net Change in Cash	-	-	5,666
Beginning Fund Balance	-	-	-
Ending Fund Balance	**$-**	**$-**	**$5,666**

Plymouth Township Tax Bill

TOTAL Real Estate Tax Bill
Assessed property of $180,000
37.924 Mills
$6,826



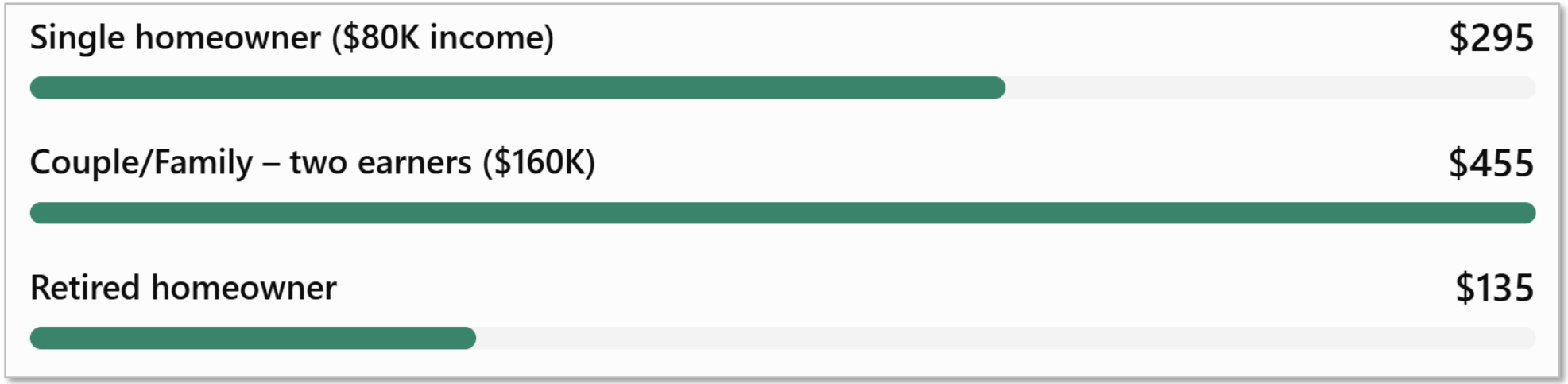
School District
27.422 Mills
$4,936
72 %

County
5.952 Mills
$1,071
16 %

Township
4.550 Mills
$819
12 %

Final Summary: Estimated Annual Impact

Per Owner-occupied Household



Assumptions: Average residential assessed value: **$180,000** & Taxable Earned Income per Working Person: **$80,000**

General Fund: +0.250 mills
Fire Tax Fund: +0.100 mills
Debt Service: unchanged at 0.655 mills
Capital Fund: +0.400 mills

TOTAL PROPOSED: 4.550 mills

EARNED INCOME TAX:
0.60% to 0.80%

Final Summary: Municipal Comparisons (2026)

Municipality	Municipal Tax Bill	Trash Pickup	Police Force	Total Bill + Trash
Conshohocken	$810	Included in Taxes	Yes	$810
Plymouth Township (2027)	**$819**	**Included in Taxes**	**Yes**	**$819**
Upper Gwynedd	$481	No	Yes	$931
East Norriton	$491	No	Yes	$941
Whitemarsh	$425	Extra on Tax Bill	Yes	$1,089
Whitpain	$711	No	Yes	$1,161
Springfield	$901	Extra on Tax Bill	Yes	$1,167
West Norriton	$857	No	Yes	$1,307
Upper Dublin	$1,329	Included in Taxes	Yes	$1,329
Lower Merion	$867	Extra on Tax Bill	Yes	$1,332
Lower Providence	$766	Extra Fee	Yes	$1,460
Upper Merion	$1,011	No	Yes	$1,461
Upper Moreland	$1,354	Extra on Tax Bill	Yes	$1,569
Norristown	$3,420	Extra on Tax Bill	Yes	$3,870

- Based on assessed value of $180,000
- Trash pickup for private company about $450/yr and only once a week plus additional price for extra pickup items

The Foundation of Our Budget

People-centered organization



Providing exceptional services & value

At the lowest responsible cost

2027 Draft Budget

Thank You!