



CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2024 - MANAGERS PROPOSED BUDGET  
PRESENTED TO CITY COUNCIL – MAY 1, 2023



**CITY OF FRANKLIN, NEW HAMPSHIRE**  
**FISCAL YEAR 2024 MANAGER'S PROPOSED BUDGET**



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***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



PREFACE – DIRECTORY OF OFFICIALS/ORGANIZATION CHART/RESOLUTIONS/ORDINANCES





## **City of Franklin, New Hampshire**

### **Vision:**

Franklin for a Lifetime

### **Mission:**

We will work as a team to ensure Franklin's future by strengthening education, promoting recreation, supporting businesses and providing a safe community through the efficient use of resources and talent. We will eliminate waste at all levels to maximize value to our taxpayers.

# **City of Franklin, New Hampshire**

**FY 2024**

## **Directory of Officials**



### **City Council**

**Jo Brown, Mayor**

**Valerie Blake  
James Chandler  
Robert Desrochers, Sr.  
George Dzunja  
Vince Ribas**

**Arthur Starkweather  
Paul Trudel  
Leigh Webb  
Olivia Zink**

### **School Board**

**Dan LeGallo, Superintendent  
Tim Dow, Chairperson**

**Delaney Carrier, Vice Chairperson  
Deborah Brown, Treasurer  
Maureen Aube  
Laurie Cass**

**Liz Cote  
Jack Finley  
Christie Martin  
Desiree McLaughlin**

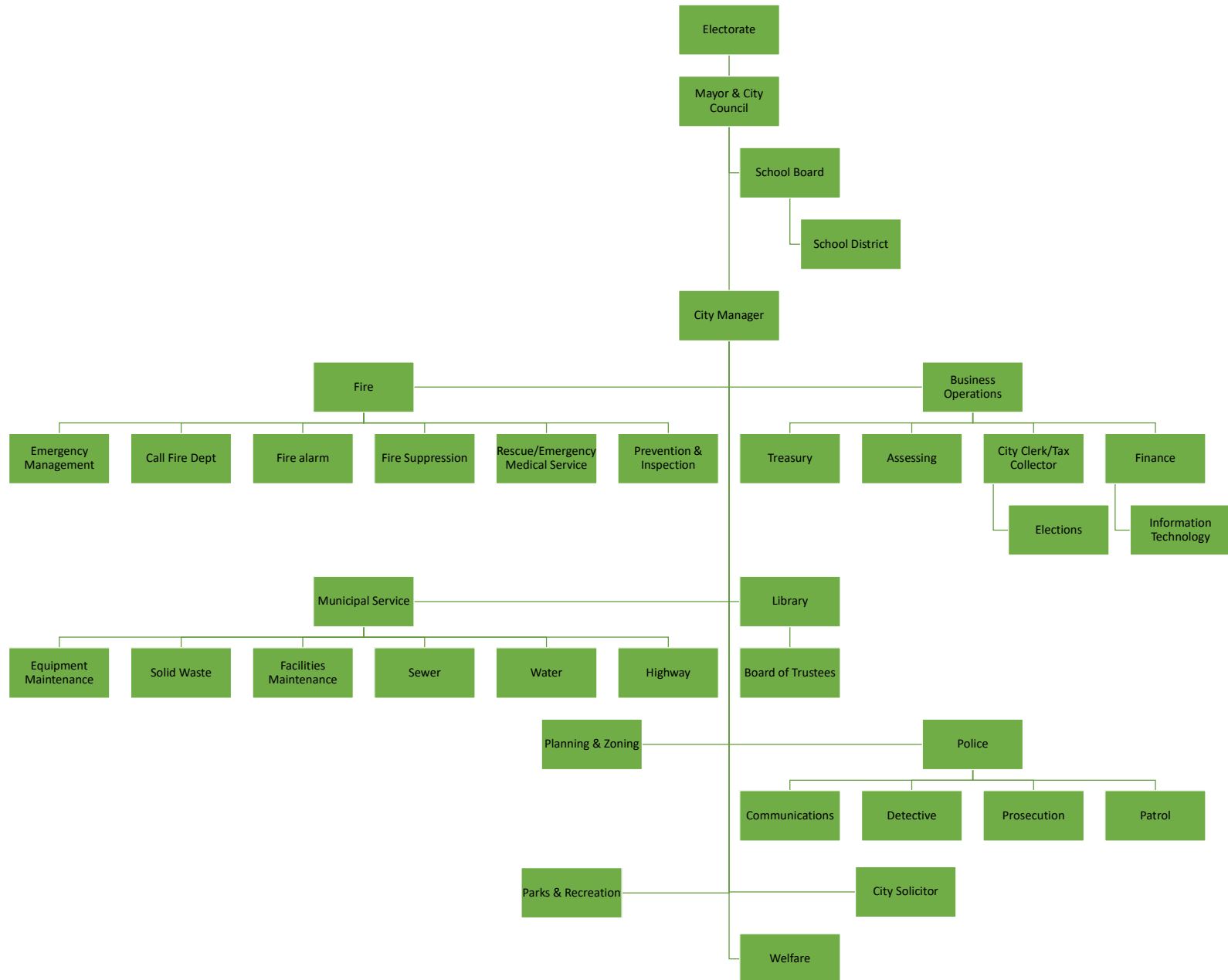
### **Executive Staff**

**Judie Milner, City Manager**

**Finance Director  
City Clerk/Tax Collector  
Fire Chief  
Library Director  
Municipal Services Director  
Planning/Zoning Director & Special Projects Coordinator  
Police Chief  
Recreation Director**

**Esaundra Gaudette  
Michelle Stanyan  
Michael Foss  
Robert Sargent  
Justin Hanscom  
Seth Creighton  
David Goldstein  
Krystal Alpers**

**City of Franklin, New Hampshire**  
**Organizational Chart**  
 FY 2024





316 Central Street  
Franklin, NH 02353

Phone: (603) 934-3900  
Fax: (603) 934-7413

CITY OF FRANKLIN, NEW HAMPSHIRE  
*"The Three Rivers City"*

ORDINANCE #01-24

AN AMENDMENT TO THE FRANKLIN MUNICIPAL CODE:

In the Year of our Lord, Two Thousand and Twenty Three;

Be it ordained by the City Council of the City of Franklin New Hampshire, that the Franklin Municipal Code, Chapter 160, Fees, 160-1, Fees charges for service by the City of Franklin Water/Sewer Departments be changed as follows:

	Current		New	
	Fee	Change To	Fee	
Water Commodity Charge Per 100 cubic feet	\$ 7.70		\$ 7.70	
Sewer Disposal Charge Per 100 cubic feet	\$ 7.16		\$ 9.10	
Sewer Hook Up				
Residential, per unit	\$ 1,500.00		\$ 2,500.00	
Residential, per additional unit	\$ 1,500.00		\$ -	
Commercial, per unit	\$ -		\$ 500.00	
Commercial, per additional unit	\$ 1,500.00		\$ -	
	\$ -		\$ 750.00	
Water billing rate/quarterly availability charges				
5/8" meter	\$ 30.00		\$ 32.50	
1" meter	\$ 55.00		\$ 60.00	
1 1/2" meter	\$ 110.00		\$ 120.00	
2" meter	\$ 210.00		\$ 220.00	
3" meter	\$ 475.00		\$ 475.00	
Over 3" meter	\$ 910.00		\$ 950.00	
Water shutoff/turnon				
After work hours	\$ 50.00		\$ 100.00	
During work hours	\$ 30.00		\$ 40.00	
Water sprinkler system (annual fee per line)				
Up to 2" line	\$ 75.00		\$ 75.00	
2"-4" line	\$ 150.00		\$ -	
over 2"-4" line	\$ -		\$ 150.00	
4"-6" line	\$ 300.00		\$ -	
over 4"-6" line	\$ -		\$ 300.00	
over 6"	\$ 500.00		\$ 500.00	

Fee to be effective July 1, 2023, by roll call vote.

Roll Call:

Councilor Dzunja	_____	Councilor Zink	_____
Councilor Blake	_____	Councilor Starkweather	_____
Councilor Desrochers	_____	Councilor Ribas	_____
Councilor Chandler	_____	Councilor Trudel	_____
Councilor Webb	_____		_____

Approved:

Mayor

Passed:

I certify that said vote has not been amended or repealed and remains in full force and effect as of the date of this Certification and that Michelle Stanyan is the City Clerk for the City of Franklin, NH.

A true copy, attested:

City Clerk

Date:





316 Central Street  
Franklin, NH 02353

Phone: (603) 934-3900  
Fax: (603) 934-7413

**CITY OF FRANKLIN, NEW HAMPSHIRE**  
*"The Three Rivers City"*

**ORDINANCE #02-24**

AN AMENDMENT TO THE FRANKLIN MUNICIPAL CODE:

In the Year of our Lord, Two Thousand and Twenty Three;

Be it ordained by the City Council of the City of Franklin New Hampshire, that the Franklin Municipal Code, Chapter 160, Fees, 160-1, Fees charges for service by the City of Franklin be changed as follows (change current fee to new fee, remove deleted language):

A. Schedule of Fees	Current		New	
	Fee	Change To	Fee	
Notary Fees				
1st signature	\$ 5.00		\$ 5.00	
Additional Signatures, each	\$ -		\$ 2.00	
Yard Sale	\$2/day		\$5/day	
Outside Detail, Police	\$ 69.00		\$ 80.00	
Transfer Station:				
Owner occupied residences				
Asphalt shingles, per ton.	\$ 160.00		\$ 185.00	
Residential construction and demolition materials, per ton	\$ 160.00		\$ 185.00	
Commercial Haulers and all others				
Shingles; construction and demolition materials and asfalt shingles, per ton	\$ 160.00		\$ 185.00	
Commercial construction and demoltion materials, per ton	\$ 160.00		\$ 185.00	

Fees to be effective July 1, 2023, by roll call vote.

Roll Call:

Councilor Dzunja	_____	Councilor Zink	_____
Councilor Blake	_____	Councilor Starkweather	_____
Councilor Desrochers	_____	Councilor Ribas	_____
Councilor Chandler	_____	Councilor Trudel	_____
Councilor Webb	_____		

Approved:

\_\_\_\_\_  
Mayor

Passed:

\_\_\_\_\_

I certify that said vote has not been amended or repealed and remains in full force and effect as of the date of this Certification and that Michelle Stanyan is the City Clerk for the City of Franklin, New Hampshire.

A true copy, attested:

\_\_\_\_\_  
City Clerk

Date: \_\_\_\_\_



**CITY OF FRANKLIN, NEW HAMPSHIRE**  
*"The Three Rivers City"*

316 Central Street  
Franklin, NH 02353

Phone: (603) 934-3900  
Fax: (603) 934-7413

**RESOLUTION #01-24**

A resolution relating to Appropriations and Estimated Revenues for Fiscal Year 2024.

In the Year of our Lord, Two Thousand and Twenty Three.

**THEREFORE, BE IT RESOLVED**, by the City Council of the City of Franklin, New Hampshire, that the following appropriations and revenues be made for Fiscal Year 2024:

**MUNICIPAL DEPARTMENTS**

**APPROPRIATIONS:**

General Operations (MS-232):	
General Government	\$ 2,004,993
Public Safety	7,151,451
Highways & Streets	2,029,217
Sanitation	1,356,511
Health	371,879
Welfare	98,179
Culture & Recreation	1,484,123
Conservation & Development	100,000
Debt Service	631,446
Capital Outlay	798,260
Interfund Operating Transfers Out	284,696
Total General Operations Appropriations	16,310,755

Other Funds:

Parks & Recreation Appropriations	15,500
Outside Police Detail Appropriations	70,609
Water Appropriations	5,736,852
Sewer Appropriations	6,975,432
Capital Projects Appropriations	0
Pass Through Grant Appropriations	0
Total Municipal Appropriations	<u>\$ 29,109,148</u>

**ESTIMATED REVENUES:**

General Operations (MS-434):

City Revenues General Fund	\$ 5,576,080
Other Financing Resources	897,682
Interfund Operating Transfers In	121,350
Local Taxation	9,715,643
Total General Operations Estimated Revenues	16,310,755

Other Funds:

Parks & Recreation Estimated Revenues	15,500
Outside Police Detail Estimated Revenues	70,609
Water Estimated Revenues	5,736,852
Sewer Estimated Revenues	6,975,432
Capital Projects Estimated Revenues	0
Pass Through Grant Estimated Revenues	0
Total Municipal Estimated Revenues	<u>\$ 29,109,148</u>

**SCHOOL DEPARTMENT**

**APPROPRIATIONS:**

General Operations	\$	23,965,639
Food Service		0
Total School Department Appropriations	<u>\$</u>	<u>23,965,639</u>

**ESTIMATED REVENUES:**

General Operations	\$	16,469,461
Transfer from Municipal		0
Use of Fund Balance		893,956
Transfer from Capital Reserve		0
Local & State Taxation		6,602,222
Total School Estimated Revenues	<u>\$</u>	<u>23,965,639</u>

**MERRIMACK COUNTY**

Estimated Tax to be Raised \$ 1,931,238

**INDUSTRIAL PARK TAX INCREMENT FINANCING DISTRICT**

Estimated Tax to be Raised \$ 62,290

**FRANKLIN FALLS MIXED USE TAX INCREMENT FINANCING DISTRICT**

Estimated Tax to be Raised \$ 72,324

**VETERAN'S CREDITS**

Estimated Tax to be Raised \$ 128,525

**OVERLAY**

Estimated Tax to be Raised \$ 31,000

**Roll Call:**

Councilor Dzunja	_____	Councilor Zink	_____
Councilor Blake	_____	Councilor Starkweather	_____
Councilor Destrochers	_____	Councilor Ribas	_____
Councilor Chandler	_____	Councilor Trudel	_____
Councilor Webb	_____		_____

Approved: \_\_\_\_\_ Mayor

Passed: \_\_\_\_\_

I certify that said vote has not been amended or repealed and remains in full force and effect as of the date of this Certification and that Michelle Stanyan is the City Clerk for the City of Franklin, New Hampshire.

A true copy, attested: \_\_\_\_\_ City Clerk

Date: \_\_\_\_\_

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 1— BUDGET HIGHLIGHTS/USEFUL INFORMATION**





## CITY OF FRANKLIN, NEW HAMPSHIRE

### OFFICE OF THE CITY MANAGER

316 Central Street  
Franklin, New Hampshire 03235  
Telephone (603) 934-3900 ext. 250  
Email [citymgr@franklinnh.org](mailto:citymgr@franklinnh.org)

April 27, 2023

To: Mayor & City Council  
From: Judie Milner, City Manager  
Re: FY2024 City Manager's Proposed Budget

The following is the Manager's proposed FY2024 budget. For the 7th year, the budget closely mirrors the distinguished budget guidelines set forth by the Government Finance Officers Association in order to provide greater transparency by providing the policies, statistics and philosophies that drive the numbers presented.

Finance Director Gaudette provides key information regarding the proposed budget in the section entitled "Budget Highlights". This gives specific insight on the different sections of the budget by highlighting significant information or changes in the current budget over previous budgets. Although the budget is an important tool for the City, it is only a one-year roadmap of the City's finances. This memo is intended to address the bigger picture of long-term policies and goals that drove the recommendations to the council in the current budget.

Over the past few years, the City Council has engaged in quarterly committee meetings with departments, as well as monthly workshop meetings, which delved into specific topics in more depth. This has proven beneficial in many ways and has improved the understanding of the various departments and needs of the city. Throughout the discussions and presentations at numerous committee/workshop meetings, messages from management staff were very similar. Comments are summarized as follows:

#### **Strengths**

Good Stewardship

Professional Staff

Benefits of being connected:

- Collaboration – best minds around a problem for the best solution
- Resources – when called, they are there
- Efficiency – understanding each other and the 35k foot view; buy-in to overall needs the city and not just department level

Dedicated Employees – do more with a lot less resources than other communities

Strong Community Partners including our many volunteers

Revitalization/Reinvention/Rebranding – recognized regionally, statewide and federal level  
Addressing Social Economic Issues  
Socially Responsible Investment  
Grant success rate

### **Weaknesses**

City Taxpayer ability to pay  
Small Tax Base  
Number of Employees  
Aging Workforce  
Aging Infrastructure  
Employee Pay  
Employee Benefits  
Combination of Employee Pay & Benefits

### **Opportunities**

ARPA funding offsetting COVID reduced revenues and/or COVID related additional expenditures  
ARPA funding coming for other one-time expenditures  
County ARPA funding  
Several new grant opportunities with one-time additional federal funding  
Attract socially responsible investors  
City Taxpayers Willingness to Pay  
Cost of Capital Low

### **Threats**

CPIU does not reflect municipal products; municipal supplies year to year often changes >CPIU  
Downshifting Costs from the State  
Aging Infrastructure Failure  
Employee Morale and Retention – Fast food places paying \$16/hour  
Cost of Capital Increasing  
Legislature sediment toward municipalities – things like eliminating qualified immunity, eliminating ability to set policy at the local level, etc.  
HR-1 -possible election law changes that will cost the city  
Inability to stay the course (wait for new funding, keep a team attitude rather than us vs. them)  
Relying on Opinion vs Action and/or Data  
Mindset that we can be all things to all people

### **Focus in Manager's Proposal**

#### **Human Capital**

In this budget, I focused on human capital – our dedicated employees. They are our greatest asset. They come to work every day to do the best job that they can with very limited resources. However, the lack of resources year after year coupled with lower wages than other

communities, weighs heavy on them. They think outside the box and keep the city running despite aged infrastructure, equipment and lack of funding but they also see the disappointment from the citizens they serve because they don't have the resources to be proactive. The last pay & class study was conducted in FY2014. The city could not implement the pay & class study fully due to cost, but have managed to get most employees to the FY2014 wage level since. It's almost 10 years later and employees are still paid at 2014 rates. Our pay is significantly lower than other communities in the State. Our employees are doing more work, per person, than employees in other communities. Municipalities are experiencing the same job market issues as the private sector – there are jobs open but no one to fill them. Many employees are considering other communities simply because of the pay. Over the past several years, employees have not received the COLA increases (CPIU) that they should have. Additionally, many of those years they did not receive their step increases in order to get under the tax cap. This year's proposed budget includes implementation of the pay & classification study, completed in FY2023 by Municipal Resources Inc, across the board. The proposed wage scales in the study are at the 75<sup>th</sup> percentile of similar communities surveyed. At the same time, the City is implementing a 10% employee share in the cost of health insurance. The pay & classification study can be found in appendix 7 of this document.

### **Capital Improvements**

The capital improvements draft plan has been updated since the last committee meeting in November 2022 but has not been approved by the committee for presentation to the city council. It still remains largely unfunded as a result of costs of running the city (both municipal departments and school district), which continue to rise beyond the limits of the tax cap calculation. This takes a toll on capital improvements, the morale of dedicated personnel who want to do more but are restricted by lack of products and tools necessary to complete the job, and the City's ability to pay personnel for what their job is worth. I focused on the human capital in this budget but was able to get some capital items into the budget as well.

The roads line is budgeted for twice the appropriation of years past (pre-ARPA funding). In addition, there are 6 vehicles, 1 loader and 1 trailer budgeted under capital outlay. Finally, there is a transfer to capital reserve fund for BRCC, the 20% of the next revaluation and dispatch center.

It is important to note that the City Manager's proposal is under the tax cap based on the part of the formula available to the manager, specifically, C-32 sections A & D. As most are aware, municipal and school district annual cost increases have outpaced the CPIU (which the tax cap is based upon) for years. As a result, the first thing cut from the budget to get under the cap has traditionally been capital improvements. With no money for improvements or replacements, our infrastructure, buildings and equipment are in failure mode. The Council and I have received significant pressure from the public over the past year to replace roads. Until we expand the tax base (see economic development section below) the 20+ year old tax cap number is so far behind real costs that it will not be able to support capital. The Council under the tax cap formula, has the ability to, in effect, reset the 20+ year old tax cap for capital, specifically C-32 section B. This reset is not included in the manager's proposal – it must be done by the Council (2/3 vote), but

is a sustainable option. As many are aware, the manager's economic development group is suggesting the council entertain a bond to fund strategic capital projects. The authorization for this bond will not be brought forward as part of the budget process as the group is still in the process of public presentations and discussions.

### **Economic Development**

While a budget is a snap shot of 1 year of finances, keeping the long term in mind is important. Therefore, the city manager's proposal continues to support economic development. Last year, the Commissioner of Business and Economic Development for the State, Taylor Caswell, said to our economic task force "What you are doing in Franklin should be emulated across the country". The most recent award received by the city and our partners for its economic development strategy and efforts is the "Jim Irwin" award. This prestigious award in the region is not given out annually and not usually awarded to a community/project this far from the "big lake". To be recognized by the successful family of a pioneer in economic development is an honor and affirmation that we are heading in the right direction.

As a reminder, the economic development group has brought in MILLIONS of dollars in new development as well as grant funding and donations. The need for economic development is critical to expand the tax base and take burden off of current taxpayers.

This need was addressed in the manager's FY22 budget memo and is still true today. As a reminder an excerpt from FY22 manager's budget memo is as follows:

#### **Resilience, Tenacity and Gratefulness**

*To say 2020 was a difficult year is an understatement for most people. The pandemic brought about never seen before challenges for all people, businesses and communities. Franklin experienced these challenges but also saw some real positive change. The pandemic renewed interest in outdoor recreation, the rebrand that Franklin has been working on for over 5 years now. The anchor outdoor recreation venue, the whitewater kayak park, received the necessary permitting. Construction starts in July of 2021! Investors are now looking at Franklin with a fresh eye as they see the potential for growth. People interested in whitewater park are starting to buy real estate in our more urban areas adjacent to downtown and are making improvements to and are living in the real estate. Despite social distancing and "new norms", people have rallied and are asking what can we do and taking action. No action is too small – all action has a big impact. Momentum is building around revitalization organically. The market is starting to drive the changes and our challenges are becoming opportunities. The community, once again, is showing its resilience and tenacity which keeps the momentum going. I am grateful for the positive changes.*

#### **Resilience:**

*As a former Mill City, Franklin has struggled to reinvent itself since the closing of the Mills in 1970. Franklin is considered a property poor community. What does that mean? It means that Franklin, geographically or economically, lacks the attraction of businesses and people to*



*increase the values of our property as compared to other communities. To put this into perspective, a Franklin taxpayer with a \$100,000 home would have to pay \$2,247 to support the same budget that a Gifford resident would pay \$1586 for their \$100,000 home to support. Moultonborough would pay \$715. Franklin's value per capital is just over \$80,000, Gifford \$283,968, Moultonborough \$825,198.*

*Often more households in property poor communities struggle to pay taxes. As a result, the community instituted a tax cap many years ago to control spending and keep total taxes fairly level from year to year. The city still operates under the tax cap. I agree there are several valid arguments for and against the tax cap; however, the reality is, this community cannot afford more taxes under today's model. To illustrate, the city had \$415,472 of unpaid tax bills over one year old at the end of FY2019. In FY2019, the City took 2 properties by tax deed (unpaid taxes over 3 years). These numbers are fairly typical of a year when the economy is not in a recession. The numbers have been significantly higher in previous years.*

*The current tax base is unable to support higher taxes. However, costs of running the city (both municipal departments and school district) continue to rise beyond the limits of the tax cap calculation. This takes a toll on capital improvements, the morale of dedicated personnel who want to do more but are restricted by lack of products and tools necessary to complete the job, and the City's ability to pay personnel for what their job is worth.*

*In addition to the City's inability to raise taxes to cover costs, downshifting of costs (or revenue losses) from the State of New Hampshire continues to be an enormous problem. Over the past several years, the taxpayers of the city have absorbed hundreds of thousands of dollars in downshifted costs or losses in revenue with no additional benefit or return. Some of the downshifting from the State, such as reductions in the adequate education funding, hits property poor communities, like Franklin, harder than other communities. This unequal downshifting will continue unless addressed by communities on a united front.*

*In short, our challenges revolve around the shortage of revenues and the frustration of citizens, elected officials, management and employees because of those shortages.*

*How do we generate more revenue to support services? The answer is increasing the tax base so that the revenue necessary to support services is spread over a larger assessed value relieving pressure on the current tax payer. This is accomplished through economic development. Economic development is also multi-pronged: get people to live, work, and play in Franklin and get people outside of Franklin to spend their money here.*

*Several years ago, the City embarked upon public private partnerships to employ a strategy that will utilize the economic engine that first created the City, the rivers. The idea is a park on the Winnepesaukee River for white water enthusiasts with land features for the general public and mountain bike enthusiasts. The strategy has been touted by investment professionals as a transformative economic revitalization plan for the city. Its economic impacts are based on evidence from other (approx. 300) whitewater parks throughout North America. Most of these communities started with demographics similar to Franklin and all are now thriving which in turn creates new tax revenue to support their school district and capital improvements such as roads and sidewalks. All without further burdening the current taxpayer. Franklin's whitewater*

*park will be the 1<sup>st</sup> in New England bringing a whole new outdoor recreation industry to the region.*

*A diverse team of individuals, with the necessary skills to deploy this strategy and other economic strategies, meets bi-weekly to work on these projects. Over \$2 million have been received for this project by various sources to complete different phases of the project at no cost to the city taxpayer. Many of these funds were competitive and the City had to prove the benefits of the proposed park through case studies and evidence-based feasibility studies. The fact that the City ranked #1 over several other community's projects in several of these competitive grants tells us we are on the right track. The State's new outdoor recreation department under the Department of Business and Economic Affairs is fully supporting this endeavor. Commissioner Taylor Caswell has stated, "If you want to know what's next for the State of New Hampshire, look no further than the City of Franklin". We look forward to partnering with the State of NH on this project.*

*In 2020, the project received all of the required permits which was a huge hurdle to overcome before construction could start. Mill City Park, both the land and especially the whitewater component, will be catalysts of other economic development that will change the City's tax base and ability to raise revenue to support services. The benefits from these efforts in the core downtown area will spill over to other parts of the community. As the saying (made famous by JFK) goes, "a rising tide lifts all boats".*

*This anchor outdoor recreation venue also provides funding opportunities, marketing and collaboration with our other outdoor recreation gems: Veteran's Memorial ski area, Webster Lake, Pemigewasset River, Merrimack River, Franklin Falls Dam mountain bike trails, North Rail Trail, Winnepesaukee River Trail, disc golf, etc.*

*How do we address downshifting of costs from the State of New Hampshire? While we are not in control of what the state legislature does, we do have influence on it through public participation and local elections. The State, since FY2009, has been downshifting costs to local municipalities in the form of revenue reductions or contribution reductions. In the last 4 fiscal years, the downshifts from the State have increased to include the school district as well.*

*In the FY2021 budget, the municipal departments lost approximately \$794,965; the school district lost approximately \$997,932 and the trend looks to continue and increase for FY2022. The elimination of the state share of the retirement funding for our Police, Firefighters, and Teachers, a reduction of the room and meals revenues, the elimination of revenue sharing with former mill cities and the elimination of 16% of the disparity aid portion of the school adequacy formula. It is important to note that the downshifted costs to the school district do not include reductions as a result of reduced enrollment.*

*Although the State did pass some funding for municipalities in the FY20/21 biennium budget last fall, it is one-time revenues from surplus and not sustaining into future budgets. The city municipal departments used these one-time appropriations from the State for one-time expenditures. FY20 was used for equipment in the Municipal Services department and FY21 allocation will be transferred to a capital reserve fund towards the dispatch center upgrade necessary in FY22. The school district also received one-time surplus from the State and spent it on one-time expenditures as well. In addition, the school district received additional funding*

*based on a restructuring of the State adequate education formula. These revenues should be sustained in future State of NH budgets unless the education formula is changed again. While a step in the right direction, there is still a lot of work to be done on the education funding front. The State is currently working through their 2022/2023 biennium budget. It is unclear where funding will end up at this point.*

*Municipal departments and the school district are receiving funding from the federal American Rescue Plan Act (ARPA) to make up for lost revenues, assist in economic development and school technology and programs under the new norm. These revenues are in the current municipal budget proposal for lost revenue only until further guidance is received from the IRS (expected shortly).*

*Yes, there have been revitalization efforts in the past that fell short. Yes, it can be frustrating when we can't afford to provide all of the services we would like to provide or that we once provided. Yes, it has been a while since the city last flourished. Yes, we have learned from our mistakes. Yes, we can make a difference. Yes, this community is on the rise again. Yes, your community needs your help to maintain resilience:*

- 1) *Speak positively about Franklin (even if it's about just one thing)*
- 2) *Spread correct and truthful information*
- 3) *Find a way to engage in your community*
- 4) *Consider being on the Manager's volunteer list*
- 5) *If there's something you want to know about, ask*
- 6) *If you have an idea, share*
- 7) *Consider volunteering as an election official or on a board or commission*
- 8) *Frequent our downtown businesses*
- 9) *Speak to our state legislators regarding the significance of addressing downshifted costs from the state to local budgets*

***Tenacity:***

*There is no one solution that will be a "quick fix all" to the City's challenges. As in that childhood story of the tortoise and the hare, slow and steady will win the race. The City must take a multi-pronged approach to creating change, must look long term, must think outside the status quo and must work together as one unified team. Solutions will take time, maybe even several years, to implement but are worth the efforts because they are sustainable solutions that will bring returns and benefits for years to come. The sooner we start long term solutions, the sooner they will come to fruition. We need to remain tenacious to see the changes through and to bridge the gap between now and the increased revenues as a result of our economic development efforts.*

*Municipal departments continue to assess operations, streamline to increase efficiencies as well as service options to support the citizens of Franklin by thinking outside the box. In addition, municipal departments will continue to provide SWOT (strength, weakness, opportunity, threat) analysis in public workshop meetings to educate the public and council on needs of the community. Although unfunded at this time, the city will continue analyzing and updating our capital improvements needs on an annual so the city can leverage one time funding opportunities or grant as they become available.*

*The school district continues to make significant changes to support students for better academic outcomes. Superintendent Legallo, in partnership with Councilor Brown and many community partners, is implementing manufacturing programs in order to provide enrolled students with the skills needed to achieve living wages jobs in area manufacturing facilities after graduation.*

*Currently, municipal departments and the school district collaborate in several areas: school resource officer, salt & sand, field maintenance, lead testing, candidate's forum on education funding, testimony to the legislature, safety drills, emergency plans, etc. There are several more areas in which the municipal departments and school district can collaborate to become more efficient, provide a better service and/or save money. Continued efforts to explore those options should lead to more savings and/or efficiencies.*

*City officials continue to evaluate and improve prudent fiscal policies such as the fund balance policy (chapter 27 of municipal code) explained later in the budget packet, cash policies explained later in this budget packet and a strict prohibition of supporting ongoing operations with one-time revenues. One-time revenues should support capital expenditures.*

*The City of Franklin is fortunate to have the professional, experienced and dedicated employees to think outside of the box and get more done with less. Your understanding that our current resources, both personnel and operating, can only go so far will help morale as we get through the next few years.*

## **Closing Thoughts**

The city is working hard (and making significant progress) at moving forward. We have a lot of difficult challenges and a lot of difficult conversations to have, but we also have a lot of positives going for us. The elected officials, management, and employees are engaged and working ***together*** to better serve the needs of our citizens with the resources available to us.

The FY2024 budget process might not be any easier than previous years. Keep in mind, even more real significant and sustaining change is ready for construction again this year. Together, we can turn a corner and make a difference in our community. We cannot spend our way out of challenges; but we can invest in our community to grow our way forward. It will take time, energy, dedication and will - It's happening, Franklin, keep up the momentum!

## **City of Franklin, New Hampshire FY 2024 Budget Highlights**

Municipal Department Proposal (does not include school district unless noted)

### **Budget Presentation & Process**

The budget presentation for FY2024 is in the same format as presented in FY2023, which closely follows the recommendations and best practices set forth by the Government Finance Officer's Association's Distinguished Budget. The only format changes made are cosmetic, in the hopes of improving the presentation and readability for the recipient. The goal continues to be transparency in reporting, by providing:

- 1) more useful financial information for decision making
- 2) guidance for the lay person to follow and understand the budget document and process.

The budget was prepared using a budgeting technique called Zero-Based Budgeting. This method of budgeting demands that all expenses must be justified for each new fiscal year. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous fiscal year budget. The budget process this year was very challenging due to financial constraints of revenues while balancing of the departmental expenditure needs/requests in their efforts to function more efficiently.

The school district's March 7, 2023 school board approved budget is presented along with the municipal departments. This shows the entire City budget supported by the city taxpayer together in one location making this presentation extremely transparent to the City Council, City management and the general public.

The school district's budget is under the tax cap once again.

The entire tax burden for the City is included in the property tax revenue line of the budget. When the budget is under the cap, the average reader will be able to easily follow the tax burden from the tax cap calculation section to the revenue section in the city budget. In addition, a section titled "taxes collected on behalf of others" is added to the overlay and veterans' exemptions section of the city budget under the municipal budget detail. This will include the County and TIF but will no longer include the school district local property tax and locally raised and retained statewide property tax as the gross school district budget will be included so property taxes will be offset by school district expenditures like all municipal departments.

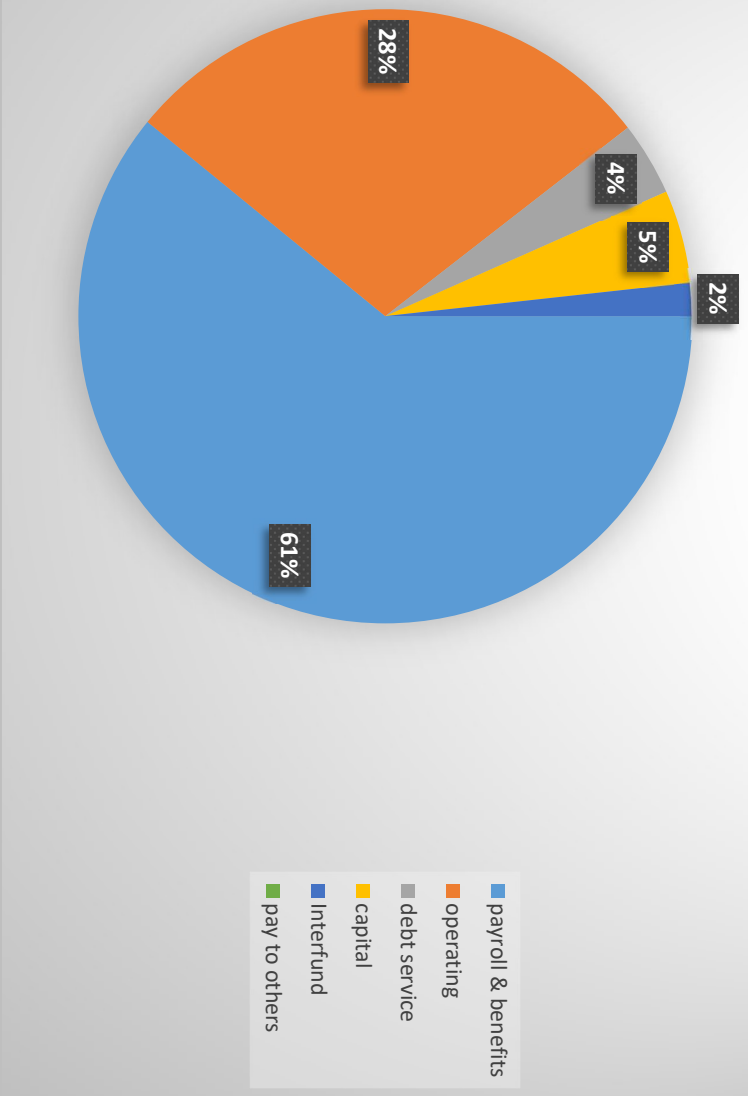
Departmental statistical data is now listed under the statistical info tab (see section 6 of the budget package).

### **Staffing Budget (Salaries and Benefits)**

One of the most significant and valuable assets of the City of Franklin is the hard working, service driven, dedicated staff of (94) which includes (2) K-9 Officers (dogs). Of the (94) positions, (2) Positions are unfunded: (1) Light Equipment Operator in roads & (1) Account Clerk in the City Clerk/Tax Collector office. (1) position (Drug Free Communities Project Coordinator) is 100% grant funded. During FY23, (2) Part time Building & Grounds Custodian positions were combined to add (1) Full time Custodian and (1) part time library assistant position is proposed to be cut in the FY2024 budget, which resulted in a staffing change from 96 to 94 from FY23 to FY24.

As you can see by the graph below, 61% of total general fund expenses are related to the salary and benefits for the staff. In an effort to hire, retain and train a high performing City staff, the following sections address position, salaries and benefits recommended in the FY2024 Manager's proposal.

## School District Expenditures Not Included



### Position Listing

Recommended changes in the position listing include changes in position titles and changes in number and/or status of positions.

Position title changes were recommended by the consultant through the pay & class study as follows: change Finance Director to Deputy City Manager/Finance Director, Administrative Secretary to Administrative Assistant, Patrol Officer/Detective to either Patrol Officer or Detective, Event Supervisor to Recreation Program Coordinator. In addition to the pay & class title changes, the Welfare Administrator title is changed to Welfare Director/Community Liaison.

One Recreation Program Coordinator (former Event Supervisor) changed status from part time to full time as their hours worked are consistently over the 34 hours budgeted. This change reflects what's actually happening and is necessary to keep in compliance with fair labor standards act and New Hampshire Retirement System.

Departments heads based on needs recommended the following new positions:

- Welfare Director/Community Liaison change from part time to full time. This position is currently a 30 hour per week position and the maximum cost to change to full time would be an additional \$47,185.75 depending on benefit selections.
- Add (1) Full time Patrol officer in Police. The maximum cost for this position would be \$108,086.57 depending on benefit selections.

- Add (1) Auto Tech (light duty equipment operator) for the Mechanic's garage. The maximum cost for this position would be \$84,378.89 depending on benefit selections.
- Add (6) Firefighters/AEMT to the Fire department. The maximum cost for these positions would be \$695,118.24 depending on benefit selections.
- Add (1) Deputy Planner position in Planning and Zoning. The maximum cost for this position would be \$138,755.93 depending on benefit selections.

Unfortunately, all of these positions were cut in the City Manager's proposal in order to get under the tax cap. The deficit from the department proposed budget and the tax cap was \$1,506,507.34. The City Manager had a lot of hard decisions to make in order to present a tax capped budget to the City Council. The Manager's focus was implementation of the pay & class study in this budget. In addition, one part time library assistant position was also cut in the manager's proposal, after discussion with the Library Director, as that position had been vacant for quite some time and there was no intention of filling it due to streamlining processes at the library.

The contract with the Town of Andover, to provide ambulance services starting in FY2019, is also still in effect. The revenue from Andover (\$88,000 annually) plus the additional ambulance billable revenue of (\$80,000), totaling \$168,000, is used to offset most of the cost of 2 paramedics in the fire department. The annual amounts were increased from \$83,000 in FY23 to \$88,000 for FY24.

Lastly, calendar 2022 experienced a 19% employee turnover rate and as of this writing, there are ten open positions, 2 of those positions are unfunded (MSD Light Equipment Operator, City Clerk's Office Account Clerk). One employee retired, the majority of the remaining departures cited work life balance as the reason for leaving. The city's pay accounts for most of the difficulty in recruitment to fill open positions.

The above discussion is the biggest driving force in the decision to implement the pay & class study in full (rather than phases) to address staffing shortages. It was shown in the pay & class that current staff's wages are significantly lower than those of comparable communities. Some staff were still being paid based on the last pay and class schedule that was done in 2014. Also, the city's low pay scale made it difficult to recruit qualified candidates to fill open positions and is detrimental to morale of current employees. Hopefully, with this implementation the city will be able to attract suitable candidates and fill all open positions to help employees achieve a better work-life balance while management addresses position shortages in future budgets.

### **Payroll Projections**

The pay & class study is implemented at the 75<sup>th</sup> percentile in the dept & manager's proposal. The study is in appendix 7 of this document. The department proposal payroll projections include staffing changes as noted above under "Position Listing". The FY2024 department payroll budget projections included:

- 94 staff positions (2 positions unfunded) with the new Pay & Class Study implementation
- 52 weeks, 2 days projected (accrual basis)
- No Steps or COLA are included in this budget cycle so that Pay & Class Study could be fully implemented

In FY21, the city changed budgeting methods for payroll projections from cash to accrual basis. Specifically, instead of budgeting by total number of pay dates, the manager's proposal budgets by actual days in the fiscal year. This eliminates the occasional and sporadic 53 payroll expense as the extra day(s) are budgeted annually thus smoothing the effect of payroll expenditures.

The payroll budget was prepared by first reviewing the current staff positions, updating the list for the employees in those positions and then updating the payroll worksheet according to most up to date payroll activity, including longevity, probationary adjustments and benefit choices. Next each employee was reviewed by the department head, Finance Director and City Manager to determine where they should be placed on the new pay and class scale taking into consideration years of service, experience and compression within the department. As discussed at a few Finance Committee meetings over the current fiscal year, the current pay plan is inadequate. In order to hire qualified employees, the employees were placed at higher steps than their experience would normally dictate utilizing the current pay plan. The new pay plan is adequate so employees are being placed, as they should, on a step equivalent to their experience in the position. In order to implement the pay & class study fully across all departments, step increases and COLA increase are not included in the FY2024 budget. Obviously, we will need to ensure that the step increases and COLA continue to be included in the budgets going forward to ensure that compression does not become an issue again and employees pay continues to stay on track.

The Pay & Class recommends a total of 13 steps (vs. 12 in the current plan) per grade to maintain the 2.5% increases between steps. No employees are placed on the new plan at step 13 leaving room to grow via step increases in future budgets.

City of Franklin, New Hampshire		
Municipal Departments		
Raise History		
Fiscal Year	Step (2.5%)	COLA
2011	yes	2.70%
2012	no	0
2013	yes	1.50%
2014	no	0
2015	yes	1.50%
2016	yes	0
2017	yes	0
2018	no	0
2019	no	1.50%
2020	yes	1.90%
2021	no	1.50%
2022	yes	1.00%
2023	yes	5.00%

Historically, one of the items cut from the budget in the City Manager's proposal has been the step increases and/or the COLA increase in order for the manager to get under the tax cap to present to City Council, which is required by statute. When I first came to the City of Franklin in December of 2019 and was working on my first budget for FY21, this process struck me as odd as it seemed to be balancing the budget on the backs of the city's hard- working and dedicated employees. I totally understood that it was a large expense and Franklin is a tax cap community so the city manager really had no other choice. However, moving forward management recommends that the city invests in its human capital first and so the process began. Starting in FY22 both a step increase and a COLA increase were included in the budget. The same was done in FY23. In FY23 the CPI-U was 7% and the city was able to give its employees a 5% COLA in an attempt to bring their pay closer to other communities. Also, in both FY22 and FY23 budgets money was budgeted for a Pay & Class Study as the last study that was done was in FY14. The study was completed and it showed that our city employees were significantly underpaid as compared to other surrounding municipalities. I am certain that not providing a step increase or COLA increase each year was a major contributor to the lack of adequate pay. Moving forward, I would recommend the city continue to invest in their human capital first in order to hire and retain the best employees for the services that are expected by the citizens.

Mayor & Council stipends are included as well as Treasurer Stipend (\$1,000/yr.), Deputy Treasurer Stipend (2 @ \$250 = \$500) and Emergency Management (\$2,000/yr.). Stipends are unchanged in the City Manager's proposal although the department proposal requested an increase for the Emergency Management stipend to \$2,500.



The City has (3) unions: (2) bargaining (municipal services and police) and (1) non-bargaining (fire). The bargaining unions contracts are as follows: NEPBA Local 214 (Police, expires 6/30/23) and State Employees Association of New Hampshire Local 1984 (Municipal Services, expires 6/30/24). Both contracts currently contain language that increases (COLA & step) will be the same as afforded to nonunion City employees. Police contract is in active negotiations; the manager's budget includes pay & class implementation for both unions.

### **Employee Benefits**

- **Medical**: The same medical benefits structure offered in FY2023 is proposed for FY2024, with a 6.90% increase in premiums. The increase in health premiums equates to a \$173,554.55 annual budget increase in FY2024, based on expected enrollments. With the implementation of the pay & class, it is recommended that employees pay 10% of their medical premiums and this ended up with an estimated reduction in benefit costs of \$8,182.76 from FY23 to FY24. The total projected cost for the employees 10% is \$181,737.31. Coverage remains with the New Hampshire Interlocal Trust (Harvard Pilgrim) to include the following HMO plan design:
  - Primary/Specialty Co-pay: \$20/\$40
  - Emergency Room Co-pay: \$150
  - Prescriptions: \$0/\$10/\$30/\$50
  - Deductibles: Single Plan \$1,000; 2-Person Plan \$2,000; Family Plan \$3,000
  - Total Out-of-pocket: Single Plan \$6,000; 2-Person Plan \$12,000; Family Plan \$13,000
- **Dental**: The same dental benefit structure in FY2023 is proposed for FY2024. Coverage is provided by Anthem and pricing did not change.
- **Short Term Disability (STD), Long Term Disability (LTD), Life Insurance/ADD**: The same benefit structure in FY2023 is proposed for FY2024. The coverage is currently provided by Boston Mutual and pricing did not change.
- **Workers' Compensation Insurance**: premiums have decreased from FY2023 to FY2024 by 2.3% which equates to \$4,609. This is due to a calculation combining projected increased payroll over FY2023 and the City's loss ratio (claims experience) decreasing from 1.54 to 1.39.
- **Unemployment**: There was a 2.2% decrease in unemployment premiums from FY2023 to FY2024. This decrease equated to approximately \$67.
- **Retirement**: Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2021, the New Hampshire Retirement System (NHRS) Board of Trustees certified the following employer rates of contribution due the retirement system beginning July 01, 2023 and ending June 30, 2025 as follows:
  - FY2024 and FY2025 Group 1 Employees 13.53%; Group 1 Teachers 19.64%; Group 2 Police 31.28%; Group 2 Fire 30.35%
  - FY2023 Group 1 Employees 14.06%; Group 1 Teachers 21.02%; Group 2 Police 33.88%; Group 2 Fire 32.99%Note, there is currently a bill before the legislature that, if passed, will restore 7.5% state share of Police, Fire and Teacher employer retirement rates effective 7/1/2023 (FY24 budget). However, historically these bills have not been implemented but rather one-time disbursements have been returned to communities therefore the FY2024 budget reflects full NHRS rates for all employees. Should a one-time disbursement be appropriated by the State to be returned to communities, both the school district and municipal departments will appropriate the revenue via a resolution in FY2024 (similar to what occurred in FY2023).

### **Tax Cap Calculation**

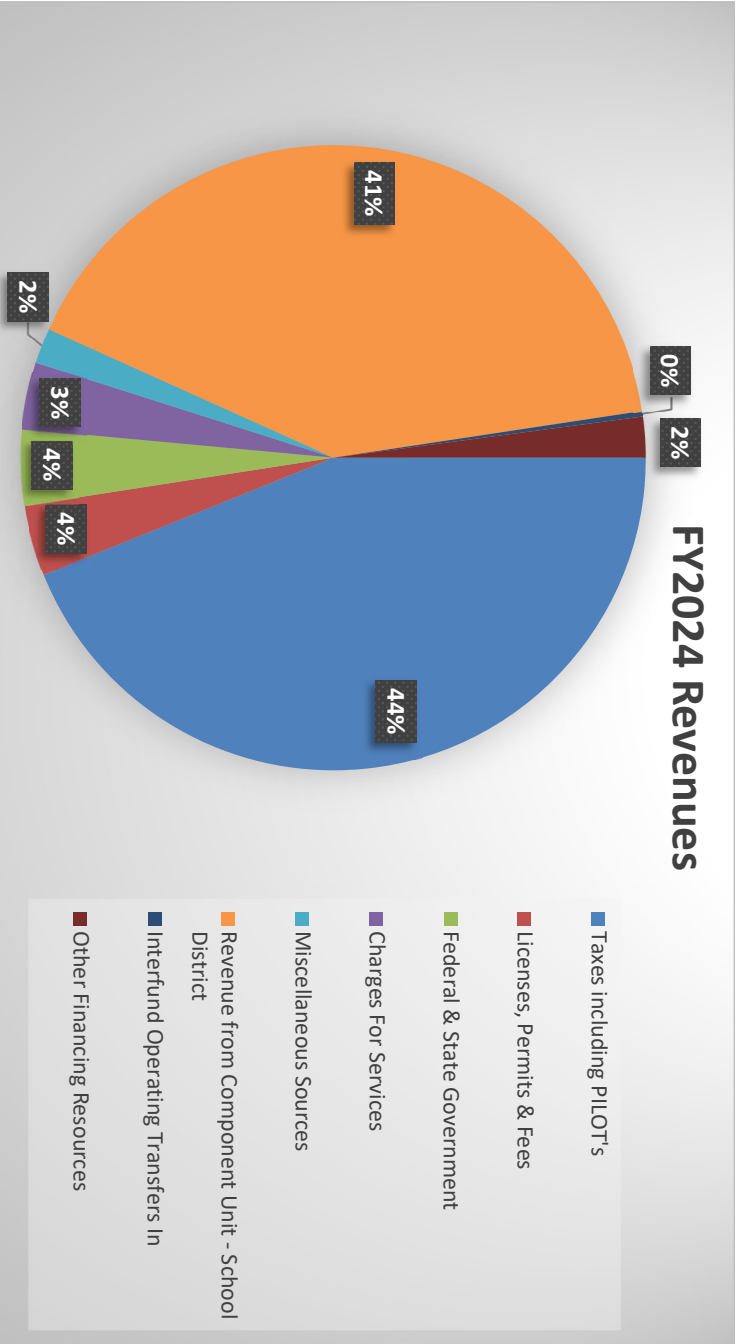
The 6.5% CPI-U provides additional tax revenue of \$1,116,046. The County budget for 2023 was adopted March 2023 with a 1.36% tax increase which would be \$1,881,237.54 for FY24 compared to the \$1,855,996 for FY23. The city is expecting a shift in its portion of assessed valuation as a result of the City's revaluation. Thus, we are budgeting an extra \$50,000 for a total of \$1,931,237.54 for the FY24 budget to cover this expected increase in county burden due to our assessed value. However, true increase/decrease of County taxes will not be known until 09/23 when DRA sets the rates based on each town/city's equalized valuation. Franklin's Statewide tax for school funding has decreased by \$6,826 (\$1,224,669 in FY23 to \$1,217,843 in FY24). As a reminder for the FY2023 budget, the State of New Hampshire made a one-time payment (on behalf of the city taxpayer) toward the Statewide Property tax in the amount of \$338,585. That one-time payment is not included in the State budget for FY2024 which means the taxpayer will be responsible for the entire Statewide property tax in the FY2024 city budget. Pickups for new construction, etc. resulting in \$257,263 new tax revenue. TIF is expected to generate \$62,290 in retained taxes this year while the Franklin Falls Mixed Use TIF is expected to generate \$72,324.

All of the above net to an additional \$1,254,064 to be divided among the school district and municipality. The city used the traditional allocation method (% of previous years local taxes) to divide the \$1,254,064 between the school district and municipality. Total taxes under the tax cap calculation for the city including Municipal, TIF, County, School Local and School Local Statewide is \$18,543,242.

The City Manager made numerous changes totaling \$1,506,507.34 to bring the department's proposed budget under the tax cap throughout the budget.

**General Fund Revenues**

Total general fund revenue, including the school district, for FY2024 is \$42,501,771 as compared to \$40,626,422 in FY2023, an increase in revenues of \$1,875,349 due largely to the ARPA funding grants, budgeted proceeds from debt issuance for capital items and fee changes. The City's general funds revenues have stayed relatively constant between fiscal years. It is important to note, the City's biggest revenue source, other than property tax, comes from the State of New Hampshire. These State revenues are volatile as they are subject to constraints on the State budget as well as any changes proposed and implemented by the State legislature.



*This chart includes school district revenues*



**Police Outside Detail Fund:** This fund includes a suggested hourly rate increase FY24 to \$53.50 in conjunction with the pay and class implementation. This wage is paid to officers performing the details. There is also a recommended increase in the full rate charged to entities requesting details from \$69 to \$80 in FY24 to offset the additional payroll expenditures. Revenues are included based on recommended rate of \$80/hour.

**Library Fund:** Once again, the library fund is budgeted gross; including all anticipated/budgeted revenues and expenditures. The amounts funded by the City taxpayer, payroll wages & benefits and \$51,500 stipend, are shown under revenue 31-0-000-39110-000. There was one change made to the library budget during the process of getting under the tax cap and that was to eliminate the part time library assistant position. Expenditures that support the library are in the general fund under account number 01-9-051-40915-000 transfers to special revenue funds.

**CIP Summary:** The draft FY24 Capital Improvement Plan was updated by committee members in November 2022. The committee has not scheduled a meeting to approve the plan and move it to the City Council for adoption. Once the plan is reviewed and adopted by the council it will be available on the city's website at [www.franklinnh.org](http://www.franklinnh.org). The previous adopted CIP plan as well as the draft FY2024 plan can be viewed on the website. Management chose to include the current draft CIP summary in this document as it is more relevant to current needs and costs. It is important to note this is a draft and not adopted by the council.

Please note: Based on feedback from the city council and public, a separate vehicle listing by department has been added to this section.

### **Water Fund**

Based on council recommendation to keep increases from spiking in any one given year, the Manager has attempted on an annual basis to keep the increases to the 2% as suggested per fund for the year. In FY24, the water fund has no increase in an effort to mitigate the astronomical increase in the sewer fund outside of the City's control.

The proposed water rate remains at \$7.70 for FY24 per 100 cubic feet of water used.

The retained earnings of the water fund remain below the recommended 25% of expenditures threshold at 6/30/22. This is due to several unforeseen and unexpected infrastructure failures and necessary repairs over the past three budget cycles. Therefore, there are not sufficient retained earnings available to offset the rate. In addition, this rate increase does not include building back the retained earnings.

**NOTE: 100 cubic feet of water equates to 748 gallons. At the Manager's proposed rate of \$7.70 per 100 cubic feet (or 748 gallons) the price per gallon is \$.01. The same 748 gallons purchased at the grocery store (average price per gallon) is \$1.23 per gallon or \$920.**

Rate Study: Not included in the FY2023 budget but under consideration for future budgets is a change in the structure of the water availability quarterly charge. Currently the quarterly water availability charge is assessed per water meter. Under one scenario, the quarterly water availability charge would be assessed based on living units. Therefore, a single-family home would see no change in quarterly availability charge but multi-family homes would be assessed based on living units (a building with 4 apartments would pay 4 availability charges. Several communities have already adopted this approach. The approach would increase the amount of stable, predictable revenue from the availability charge (estimated \$100,000 per year) used to supplement the increases to the water commodity charges.

City of Franklin, New Hampshire Water Commodity Rate History	
<u>Fiscal Year</u>	<u>Rate*</u>
2010	4.51
2011	4.51
2012	4.51
2013	4.51
2014	4.51
2015	4.76
2016	5.81
2017	6.06
2018	6.45
2019	6.53
2020	7.32
2021	7.32
2022	7.55
2023	7.70
*Rate per 100 cubic feet	

### Sewer Fund

The sewer rate increase is \$1.94 (from \$7.16 in FY23 to \$9.10 in FY24) per 100 cubic feet of sewer discharged. This increase equates to a 27.1% increase over FY23 rate. This rate increase is the result of our portion of \$1m added by the State of NH to the Winnepesaukee River Basin Program's budget and is outside of the municipality's control. The municipal portion of the sewer budget is level funded from FY2023. It is important to note that there is going to be additional significant increases in cost for the WRBP starting in FY26 so we should start budgeting extra to help absorb future costs but those increases are not included in this budget. It is IMPERETIVE that the citizens of Franklin and City Council reach out to Senator Innis and express concern for the additional \$1M in appropriation and urge him to reduce it in the current year by phasing projects in over the next several years.

Capital improvement budgeted this year continue to address the inflow & infiltration issue within the sanitary sewer system. This will benefit the rate payer when the WRBP develops its new assessment formula for member communities utilizing flow, strength and capacity as parameters.

City of Franklin, New Hampshire Sewer Commodity Rate History	
<u>Fiscal Year</u>	<u>Rate*</u>
2010	4.52
2011	5.30
2012	5.84
2013	5.84
2014	6.13
2015	6.27
2016	6.27
2017	6.27
2018	6.91
2019	6.96
2020	7.00
2021	7.00
2022	7.03
2023	7.16
*Rate per 100 cubic feet	

### Assumption of Risk

- Vehicle Fuel: the price of fuel is unstable as the State no longer has a contract for unleaded fuel. We are currently paying the market price rate. If prices increase, the line items for vehicle could be over budget in FY2024.
- Vehicle Maintenance: as the City's fleet of vehicles continues to age, the cost of maintenance & repairs will continue to rise and the line items for vehicles maintenance & repairs could be over budget in FY2024.
- The City continues to evaluate fleet replacement based on assessment of vehicle condition coupled with the risk of failure to life safety.
- Maintaining staff in this market is difficult as there are many job opportunities out there that are paying much higher wages and even offering sign on bonuses. Implementation of pay & class study in the current budget greatly reduces this risk.
- Increasing staff is difficult with current revenue restrictions. The workload of staff is greater than other departments throughout the State making it difficult to retain staff as they can achieve better work-life balance elsewhere.

## **FY 2024 Adequate Education Aid**

### **How the Cost of an Opportunity for an Adequate Education is Determined**

RSA 198:38 through 198:42 specify how aid is calculated and distributed.

#### **Students:**

Adequacy Aid is calculated using the Average Daily Membership (ADM) of the students who reside within a municipality. Any full-time student K-12 enrolled in school for the entire year has an ADM of 1.00. If a student moves mid-year, they are counted as a fractional ADM in each municipality. Pursuant to statute, the previous school year ADM (2022-2023) is used in calculating the current fiscal year (FY 2024) adequacy aid.

The total ADM for a municipality consists of:

- Students who attended a school operated by their resident district.
- Students tuitioned by the resident district to a district-operated school in NH or another State.
- Students tuitioned by the resident district to a non-public school, such as a special education program.
- Preschool students are not included.
- Charter schools students are not included, except as provided for in RSA 194-B:11.
- Home school students enrolled in high school academic courses at the rate of 0.15 ADM per course, only if excess adequacy aid appropriations exist at the end of the year.

#### **Cost of Adequacy:**

Every two years the base per pupil cost and additional costs for certain students are adjusted for inflation and used for both years of the State's biennium. RSA 198:40-d specifies that the US Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers, Northeast Region, special aggregate index of "services less medical care services" will be used to make the adjustments. For the biennium starting July 1, 2023, this inflation adjustment is an increase of 2.1%.

For FY2024 and FY2025, the base per pupil rate is \$3,866.18 per ADM. Adequacy includes an additional rate for certain students as follows:

- \$1,933.08 for a free or reduced-price meal (F&R) eligible student. This eligibility determination is based on household income not participation in a lunch program. Students from households receiving TANF or SNAP are automatically eligible. Others are certified if parents/guardians provide income information.
- \$2,079.89 for a special education (SPED) student who has an individualized educational plan (IEP).
- \$756.43 for an English Language Learner (ELL) receiving English Language instruction. Students who have advanced to the monitoring stage are not included.

- \$756.43 for each 3<sup>rd</sup> grade pupil whose achievement score on the state assessment for reading was below the proficient level, provided the student is not already counted in any of the above three categories. Students who did not take the test are not counted.

For each municipality, the cost of an opportunity for an adequate education is calculated by applying the base rate and applicable additional rates to the ADM of each student.

### **How Adequacy Grants are Determined**

#### **Statewide Education Property Tax Assessment:**

Pursuant to Statute, the Department of Revenue Administration determines the minimum tax rate needed to raise at least \$363 million from the Statewide Education Property Tax (SWEPT) for the following school year. The tax rate, rounded to the nearest one-half cent, is applied to equalized valuations without utilities to achieve the minimum amount needed to be raised by the State. (RSA 76:3 and RSA 76:8.) Municipalities collect the SWEPT and send the total assessment amount directly to its school district(s). Within cooperative districts the assessment amount is credited to the individual towns. While municipalities are responsible for collecting and distributing this tax revenue, SWEPT is a State tax, not a local tax. For FY2024, a tax rate of \$1.440 per thousand will be applied to April 1, 2021 equalized values.

#### **Relief Aid:**

The Relief Aid grant is an additional grant for municipalities based on the percentage of F&R eligible ADM relative to the total ADM. Eligibility starts at 12% F&R eligible with a grant equal to \$150 per F&R student. The grant then increases by 12.5 cents (i.e., \$0.125) for each additional .01% increase in F&R percentage (e.g., 12.01% has \$150.125 grant). At 48 percent F&R eligible, the grant amount reaches a maximum of \$600 per F&R ADM. The Relief Aid Grant is prorated to \$17.5 million based on each municipality's percentage of the statewide Relief Grant award as initially calculated.

#### **Extraordinary Needs Grant**

The Extraordinary Needs Grant is an additional grant for municipalities based on the equalized property value over the number of F&R eligible students (EVFRP). The municipality's equalized valuation includes utilities but excludes railroad properties and payments in lieu of taxes. This equalized valuation measurement is divided by the number of F&R eligible students to get the EVFRP for each municipality. If the EVFRP is over \$6 million, then no Extraordinary Needs Grant will be awarded. If the EVFRP is under \$1 million, then the grant will be calculated by multiplying each F&R eligible pupil by \$600. A municipality with an EVFRP between \$1 million and \$6 million will have a grant equal to \$0.00013 for each dollar above \$1 million per F&R pupil. This grant will only be awarded if the district completes an accountability plan on how they plan to use the funding to increase student outcomes. Districts can opt out of this grant, if they do not want to complete an accountability plan.

#### **Preliminary Grant Plus Relief Aid & Extraordinary Needs Grant:**

When the SWEPT assessment is subtracted from the cost of adequacy, the balance is the preliminary grant. Next, the Relief Aid grant and Extraordinary Needs grant are added. If SWEPT is more than the cost of adequacy, then the preliminary grant is zero.



#### Stabilization Grant:

When a new funding formula was enacted for FY 2012, to ease the impact on municipalities facing a decrease in aid, the Legislature utilized a stabilization grant to cover the decreases. Not all municipalities received a stabilization grant in 2012. For FY 2023, the stabilization grant will be 100% of the 2012 amount. The stabilization grant is paid in addition to the total education grant.

#### Inclusion of Home-Schooled Course Credit:

Prior to the final payment of adequacy grants in April, the Department of Education will determine if the appropriation allocated in the state budget for adequacy aid is sufficient to allow for inclusion of an ADM credit of 0.15 for each enrollment is an academic course by a home-schooled student.

#### Final Grant:

A municipality's final grant is the sum of its preliminary grant, plus additional grants and the stabilization grant. For the final calculation in April 2024, the total grant will be no less than 95% of the November 15, 2022 estimate.

#### **Publication and Payment Schedule**

##### Publication Schedule for Adequacy Aid:

The first estimate is published on the November 15<sup>th</sup> that precedes the beginning of the fiscal year. ADM is estimated using data from the second preceding school year and applying adjustments for anticipated enrollment increases or decreases. This estimate is generally used to set school budgets.

The second estimate is made on September 1<sup>st</sup> of the fiscal year using preliminary ADM data for the previous school year. This estimate is used by the Department of Revenue Administration to set school tax rates.

The final calculation is usually made by March using the prior year's ADM that has been closely reviewed.

##### Grant Payment Schedule:

The first payment of 20% by September 1<sup>st</sup> is based on the first estimate from the Nov 15<sup>th</sup> of the previous year. The second and third payments of 20% by November 1<sup>st</sup> and 30% by January 1<sup>st</sup> are based on the October 1<sup>st</sup> "final" estimate. The final payment (of approximately 30%) is made by April 1<sup>st</sup> and based on finalized ADM data.

# Franklin, NH

## Community Contact

**City of Franklin**  
**Judie Milner, City Manager**  
 316 Central Street, City Hall  
 Franklin, NH 03235

Telephone  
 Fax  
 E-mail  
 Web Site

(603) 934-3900  
 (603) 934-7413  
[citymgr@franklinnh.org](mailto:citymgr@franklinnh.org)  
[www.franklinnh.org](http://www.franklinnh.org)

## Municipal Office Hours

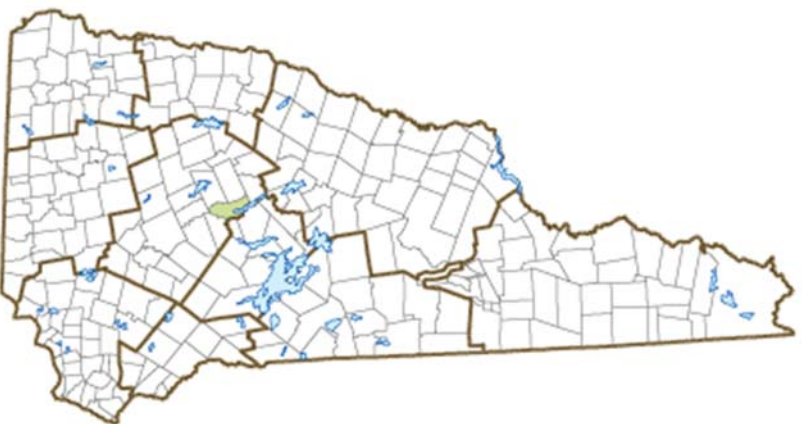
Monday through Friday, 8 am - 5 pm

County  
 Labor Market Area  
 Tourism Region  
 Planning Commission  
 Regional Development

**Merrimack**  
**Franklin, NH LMA**  
**Lakes**  
**Lakes Region**  
**Capital Regional Development Council**

Election Districts  
 US Congress  
 Executive Council  
 State Senate  
 State Representative

**District 2 (All Wards)**  
**District 1 (All Wards)**  
**District 7 (All Wards)**  
**Merrimack County Districts 3 (Wards 1-3), 25 (Wards 1-3)**

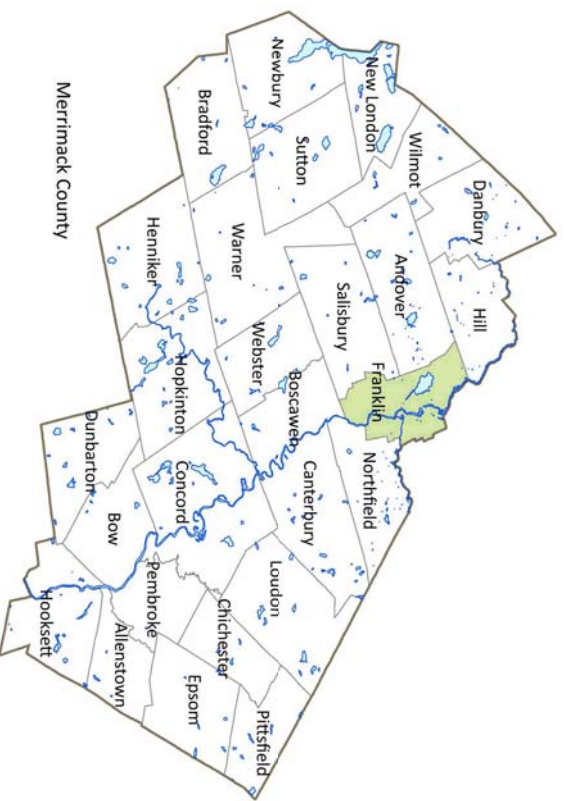
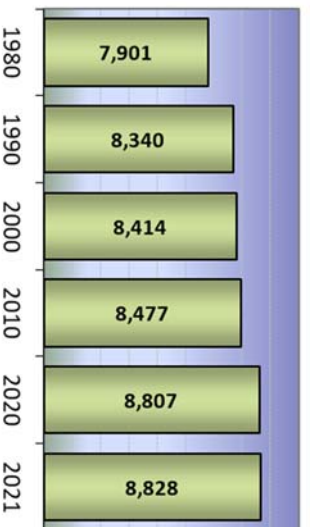


## Incorporated: 1828

**Origin:** Situated at the junction of the Pemigewasset and Winnepesaukee Rivers, where they meet to form the Merrimack River, this territory was originally known as Pemigewasset Village. Franklin was created from portions of Salisbury, Andover, Sanbornton, and Northfield, and named in honor of Benjamin Franklin. Franklin is the location of Daniel Webster's birthplace, which was in the portion of Salisbury taken to establish the town. Franklin was incorporated as a city in 1895. Franklin was known for a machine-made hosiery mill that used a process developed by the Shakers.

**Villages and Place Names:** Webster Lake, Webster Place, West Franklin

**Population, Year of the First Census Taken:** 1,370 residents in 1830



**Population Trends:** Population change for Franklin totaled 927 over 41 years, from 7,901 in 1980 to 8,828 in 2021. The largest decennial percent change was a six percent increase between 1980 and 1990. The 2021 Census estimate for Franklin was 8,828 residents, which ranked 35th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2021 (US Census Bureau):** 313.0 persons per square mile of land area. Franklin contains 27.7 square miles of land area and 1.5 square miles of inland water area.

MUNICIPAL SERVICES		
Type of Government	Manager & Council	
Budget: Municipal Appropriations, 2021	\$16,639,269	
Budget: School Appropriations, 2020-2021	\$17,104,600	
Zoning Ordinance	1971/12	
Master Plan	2018	
Capital Improvement Plan	Yes	
Industrial Plans Reviewed By	City Planner	
Boards and Commissions		
Elected:	City Council	
Appointed:	Planning, Zoning, Library, Conservation, Heritage	
Public Library	Franklin Public	
EMERGENCY SERVICES		
Police Department	Full-time	
Fire Department	Full-time	
Emergency Medical Service	Municipal	
Nearest Hospital(s)	Distance	Staffed Beds
Concord Hospital - Franklin	Local	20
UTILITIES		
Electric Supplier	Eversource Energy; NH Electric Coop	
Natural Gas Supplier	Liberty Utilities	
Water Supplier	Franklin Water Works	
Sanitation	Municipal	
Municipal Wastewater Treatment Plant	Yes	
Solid Waste Disposal	Municipal	
Curbside Trash Pickup	No	
Pay-As-You-Throw Program	Voluntary	
Recycling Program		
Telephone Company	Consolidated Communications	
Cellular Telephone Access	Yes	
Cable Television Access	Yes	
Public Access Television Station	No	
High Speed Internet Service:	Business	
	Residential	
	Yes	
PROPERTY TAXES (NH Dept. of Revenue Administration)		
2021 Total Tax Rate (per \$1000 of value)	\$23.21	
2021 Equalization Ratio	74.7	
2021 Full Value Tax Rate (per \$1000 of value)	\$16.90	
2021 Percent of Local Assessed Valuation by Property Type		
Residential Land and Buildings	68.9%	
Commercial Land and Buildings	20.5%	
Public Utilities, Current Use, and Other	10.6%	
HOUSING (ACS 2016-2020)		
Total Housing Units	4,441	
Single-Family Units, Detached or Attached Units in Multiple-Family Structures:	2,561	
Two to Four Units in Structure	1,074	
Five or More Units in Structure	706	
Mobile Homes and Other Housing Units	100	

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)
Total Population	Community	County
2021	8,828	155,238
2020	8,806	153,922
2010	8,477	146,445
2000	8,414	136,716
1990	8,340	120,618
1980	7,901	98,302
DEMOGRAPHICS AMERICAN COMMUNITY SURVEY (ACS) 2016-2020		
Population by Gender		
Male	3,869	4,826
Female		
Population by Age Group		
Under age 5	227	
Age 5 to 19	1,317	
Age 20 to 34	1,210	
Age 35 to 54	2,765	
Age 55 to 64	1,163	
Age 65 and over	2,013	
Median Age	46.6 years	
Educational Attainment, population 25 years and over		
High school graduate or higher		90.6%
Bachelor's degree or higher		18.5%
INCOME, INFLATION ADJUSTED \$ (ACS 2016-2020)		
Per capita income		\$31,569
Median family income		\$70,278
Median household income		\$57,992
Median Earnings, full-time, year-round workers		
Male		\$50,370
Female		\$37,994
Individuals below the poverty level		6.0%
LABOR FORCE (NHES – ELM1)		
Annual Average	2011	2021
Civilian labor force	4,088	4,016
Employed	3,821	3,845
Unemployed	267	171
Unemployment rate	6.5%	4.3%
EMPLOYMENT & WAGES (NHES – ELM1)		
Annual Average Covered Employment	2011	2021
Goods Producing Industries	818	758
Average Employment		
Average Weekly Wage	\$ 904	\$1,156
Service Providing Industries		
Average Employment	1,326	1,281
Average Weekly Wage	\$ 662	\$1,029
Total Private Industry		
Average Employment	2,144	2,039
Average Weekly Wage	\$ 755	\$1,076
Government (Federal, State, and Local)		
Average Employment	445	340
Average Weekly Wage	\$ 686	\$ 937
Total, Private Industry plus Government		
Average Employment	2,589	2,380
Average Weekly Wage	\$ 743	\$1,056

Education and Child Care				District: SAU 18
Schools students attend:	Franklin operates grades K-12			
Career Technology Center(s):	J. Oliva Huot Technical Center (Laconia); Winnisquam Agricultural Programs			
Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	2	1	2	
Grade Levels	P K-1-8	4-8	9-12	
Total Enrollment	433	357	278	
Nearest Community College: Lakes Region				
Nearest Colleges or Universities: Colby-Sawyer; Plymouth State University				
2021 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)				
		Total Facilities: 7	Total Capacity: 294	
LARGEST BUSINESSES		PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Webster Valve & Foundry		Plumbing, heating controls	360	1956
Concord Hospital - Franklin		Health care services	246	1910
SAU 18		School administrative unit	203	
City of Franklin		Municipal services	120	1895
Franklin Savings Bank		Banking services	120	1869
PCC Structuralis		Titanium products	102	1995
Hannaford Brothers		Supermarket	98	1992
Vitex Extrusion		Aluminum extrusions	94	1996
R D Edmunds & Sons		Paving company	75	

Employer Information Supplied by Municipality

TRANSPORTATION (distances estimated from city/town hall)		RECREATION, ATTRACTIONS, AND EVENTS	
Road Access	US Routes	X	Municipal Parks
	State Routes		YMCA/YWCA
Nearest Interstate, Exit	I-93, Exit 20	X	Boys Club/Girls Club
	Distance		Golf Courses
		X	Swimming: Indoor Facility
Railroad			Swimming: Outdoor Facility
Public Transportation			Tennis Courts: Indoor Facility
			Tennis Courts: Outdoor Facility
Nearest Public Use Airport, General Aviation	Runway	X	Ice Skating Rink: Indoor Facility
Laconia Municipal	5,286 ft. asphalt		Bowling Facilities
Lighted? Yes	Navigation Aids? Yes	X	Museums
			Cinemas
Nearest Airport with Scheduled Service		X	Performing Arts Facilities
Manchester-Boston Regional	Distance	X	Tourist Attractions
Number of Passenger Airlines Serving Airport	44 miles	X	Youth Organizations (i.e., Scouts, 4-H)
	4	X	Youth Sports: Baseball
Driving distance to select cities:		X	Youth Sports: Soccer
Manchester, NH	38 miles	X	Youth Sports: Football
Portland, Maine	130 miles	X	Youth Sports: Basketball
Boston, Mass.	88 miles	X	Youth Sports: Hockey
New York City, NY	288 miles		Campgrounds
Montreal, Quebec	236 miles		Fishing/Hunting
		X	Boating/Marinas
		X	Snowmobile Trails
		X	Bicycle Trails
		X	Cross Country Skiing
		X	Beach or Waterfront Recreation Area
		X	Overnight or Day Camps
			Nearest Ski Area(s): Veteran's Memorial Ski Area
COMMUTING TO WORK			
(ACS 2016-2020)			
Workers 16 years and over			
Drove alone, car/truck/van	77.4%		
Carpooled, car/truck/van	12.9%		
Public transportation	0.0%		
Walked	1.3%		
Other means	1.5%		
Worked at home	6.9%		
Mean Travel Time to Work	27.5 minutes		
Percent of Working Residents: ACS 2016-2020			
Working in community of residence	64.5%	Other: Daniel Webster Birthplace; Daniel Webster Farm; Franklin Falls Recreation Area (US Army Corps of Engineers); Tarbin Gardens; White Water Park/Kayaking	
Commuting to another NH community	29.3%		
Commuting out-of-state	6.3%		

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 2 – FINANCIAL POLICIES & GUIDELINES**

## **AUDIT OPINION**

The City is subject to an annual independent financial audit, in which an independent audit firm tests transactions and opines on the representation of financial position as set forth in the City prepared financial statements. The City's financial statements include all municipal funds. School district funds are reported separately in their own financial statements. For FY2021, the City, both municipal and school district, has once again achieved the highest audit opinion of "unqualified". FY2022 audit is well underway and expected to be completed before the end of FY2023. The audit opinions from Roberge & Company for FY2021 are as follows:

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – American Institute of CPAs (AICPA)  
Member – AICPA Government Audit Quality Center (GAQC)  
Member – AICPA Private Company Practice Section (PCPS)  
Member – New Hampshire Society of CPAs

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Tel (603) 524-6734  
jroberge@rcopc.com

### INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council  
City of Franklin  
Franklin, New Hampshire

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Franklin's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the primary government of the City of Franklin, as of June 30, 2021, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Franklin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Emphasis of Matter***

As discussed in Note 1-A, the financial statements referred to above include only the primary government of the City of Franklin, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City of Franklin's legal entity.

These primary government financial statements do not include financial data for the City of Franklin's component unit (the Franklin School District), which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City of Franklin's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the City of Franklin, as of June 30, 2021, the changes in its financial position, or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.



We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity (Franklin School District) of the City of Franklin, as of and for the year ended June 30, 2021, and our report thereon, dated January 20, 2022, expressed unmodified opinions on those financial statements.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Franklin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Franklin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Franklin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in implicit rate subsidy OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, schedules of proportionate share and contributions of the net pension liability, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the



basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Franklin's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2022, on our consideration of the City of Franklin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Franklin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Franklin's internal control over financial reporting and compliance.

*Palmerge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**

Franklin, New Hampshire

October 20, 2022

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – American Institute of CPAs (AICPA)  
Member – AICPA Government Audit Quality Center (GAQC)  
Member – AICPA Private Company Practice Section (PCPS)  
Member – New Hampshire Society of CPAs

P.O. Box 129  
Franklin, New Hampshire 03235  
Tel (603) 524-6734  
jroberge@roopc.com

### INDEPENDENT AUDITOR'S REPORT

To the School Board  
Franklin School District  
Franklin, New Hampshire

#### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Franklin School District's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin School District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, schedules of proportionate share and pension contributions of the net pension liability, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin School District's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations*, (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2022, on our consideration of the Franklin School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin School District's internal control over financial reporting and compliance.

*Roberge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**

Franklin, New Hampshire

January 20, 2022

## **DEBT SERVICE**

Legal debt limits are set by the State of New Hampshire under RSA 33 and are calculated on the individual community's assessed valuation as approved by the State of New Hampshire Department of Revenue Administration. There are three bonded debt limit margins: general, school, water. The general fund debt limit is 3% of assessed valuation with landfills being exempt from the calculation. School related debt is limited to 7% of assessed valuation. Water fund is limited to 10% of assessed valuation while the sewer fund has no legal debt margin.

The City's current debt as a percentage of assessed valuation is: General 0.5%, School 0.3% and Water 1.1%.

The following is a schedule of the City's total current long-term debt including capital lease payments included in the FY2024 budget:

**City of Franklin, New Hampshire**

**Long Term Debt**

FY2024 Budget

					Total Outstanding at June 30, 2023		Current Portion in FY 2024	
					Principal	Interest	Principal	Interest
General Fund:								
General obligation bonds/notes payable								
School Renovation	2,700,000	2006	2026	4.29	426,316	32,006	142,105	16,765
Roadway Improvement	505,000	2016	2026	2.75	166,126	9,236	53,880	4,568
Fire Engine	650,000	2016	2026	2.49	279,588	17,881	67,309	7,058
Fiber Connectivity Project	160,000	2017	2022	2.25	0	0	0	0
School Districtwide Energy Project & Middle School Roof	2,000,000	2018	2038	3.54	1,704,302	565,986	80,723	61,170
(1) Grader	300,683	2019	2026	2.49	178,222	11,398	42,906	4,499
(2) 2021 Ford Interceptors - Police	74,780	2020	2024	2.15	0	0	0	0
(2) Police Tahoes	79,759	2021	2025	1.50	39,931	901	19,818	599
Ambulance	199,989	2019	2026	2.49	118,538	7,581	28,537	2,993
Franklin Falls Mixed Use TIF Amendment 1	1,400,000	2023	2043	3.60	1,400,000	588,444	49,022	50,400
Police Dispatch Upgrade	520,894	2023	2028	1.50	520,894	25,442	85,426	5,630
2023 Backhoe	123,000	2023	2029	3.05	104,007	9,718	19,564	3,181
(2) 2023 Colorado Trucks code	101,300	2023	2027	2.90	77,049	4,518	24,948	2,241
2023 Trailblazer MSD Director 20% General Fund	6,840	2023	2027	2.90	5,203	305	1,685	151
Total general obligation bonds/notes payable:					5,020,175	1,273,415	615,923	89,562
Capital leases payable								
Energy Audit & Improvements	301,966	2015	2027	3.97	97,354	10,862	18,359	3,865
(2) 2017 Ford F550s & (1) Trackless Sidewalk Tractor - Municipal Services	274,199	2017	2022	3.17	0	0	0	0
(1) 2018 Ford Interceptor - Fire	47,748	2018	2021	4.34	0	0	0	0
(1) 2019 Ford Interceptor - Fire	51,197	2019	2022	3.76	0	0	0	0
Total capital leases payable:					97,354	10,862	18,359	3,865
Total General Fund:					5,117,529	1,284,277	634,282	93,427
Not appropriated in debt service - Payments are made from savings in applicable energy lines (electricity & heating)								
Enterprise Funds:								
Bonds/notes payable								
Sewer: NHDES State Revolving Loan	784,061	2006	2026	3.35	200,709	17,097	47,724	6,728
2023 Trailblazer MSD Director 15% Sewer Fund	5,130	2023	2027	2.90	3,902	229	1,263	113
2023 Trailblazer MSD Director 65% Water Fund	22,230	2023	2027	2.90	16,908	991	5,475	492
Water: USDA Bond - Water Treatment Facility	3,645,000	2012	2040	2.25	2,213,020	435,681	130,180	49,060
Water: Drinking Water State Revolving Fund - West Franklin Water Tanks	3,226,055	2012	2033	1.10	1,990,299	667,358	99,756	61,779
Water: Drinking Water State Revolving Fund - Cross Street Water Tank/Route 3	677,395	2016	2026	1.225	227,887	7,021	55,931	2,791
Water: Drinking Water State Revolving Fund - Pleasant Street Pressure Reducing Vault	350,000	2019	2029	1.07	178,882	6,727	29,030	1,905
Water-Drinking Water State Revolving Fund-New Hampton Rd	3,444,216	2021	2050	1.26	2,503,481	481,491	75,162	31,444
Total bonds/notes payable:					7,335,088	1,616,594	444,521	122,868
Capital leases payable								
Total capital leases payable					0	0	0	0
Total Enterprise Funds:					7,335,088	1,616,594	444,521	122,868
Asset split between funds								

## **FUND BALANCE**

Proper fund balance thresholds demonstrate fiscal responsibility and the ability to conduct day to day business, pay debt and borrow for long term projects such as a road project. It is important to rating agencies, potential grantors and lenders as well as long term financial planning and fiscal resiliency. The City's codified Fund Balance Policy is as follows:

ARTICLE I  
**Fund Balance**  
**[Adopted 6-3-1996 by Ord. No. 96-3; amended in its entirety**  
**6-6-2011 by Ord. No. 04-11]**

**§ 27-1. Maintenance of fund balance.**

The purpose of this article is to establish a policy for the maintenance of a fund balance. The general fund balance at the end of any fiscal year, as recorded in accordance with generally accepted accounting principles (GAAP), otherwise referred to as "unrestricted fund balance of the general fund", shall be maintained at the prescribed amount of not less than 15% of the total general fund appropriations approved for that fiscal year, excluding any appropriations for capital projects or improvements funded by bond proceeds, transfer or other financing sources.

**§ 27-2. Use of excess funds.**

The City Council may utilize the excess of the actual unrestricted fund balance of the general fund over the prescribed level for capital projects, transfers to capital reserve or any other appropriation nonrecurring in nature as it sees fit.

**§ 27-3. Emergency appropriations.**

At any time, in any budget year, the City Council may, after notice and public hearing, make emergency appropriations to meet an essential need for public expenditure. Such appropriations shall be adopted by resolution, after notice and public hearing, by a favorable vote of a majority of the members of the City Council. If such appropriation reduces the unrestricted fund balance to a level below that prescribed by this article, then the resolution authorizing such appropriation shall include a plan, not to exceed a five-year period, to restore the funds to the prescribed level of the general fund. The City Council may, by a two-thirds majority vote, appropriate the unrestricted fund balance in the same manner as detailed above for nonemergency appropriations, provided that such appropriation does not reduce the unrestricted fund balance below the minimum balance as detailed above.

**§ 27-4. Plan required for restoration of funds.**

A. Transition period. The City of Franklin has increased the fund balance threshold from 5% to 15% effective June 6, 2011. The City plans to transition to the new threshold over a period of 10 years. During the transition period all City departments, including the school district, are directed by Council to maintain expenditures within due and payable revenue so that fund balance is increasing each year. Any unexpected revenue that is not a reimbursement of unexpected expenditures, i.e, FEMA, etc. or otherwise externally restricted will increase unrestricted fund balance. This unrestricted fund balance policy and current

unrestricted fund balance will be reviewed annually during the independent audit exit conference to ensure progress toward the City's new minimum fund balance goal and to make any changes deemed necessary by the City Council to achieve that goal. Exceptions to this transition period policy may be granted upon a two-thirds majority vote of the City Council and will follow the general plan for restoration as outlined in § 27-4B.

- B. General restoration. Whenever the unrestricted fund balance of the general fund is less than the prescribed level, the City Council shall be required, within the fiscal period, to formulate and implement a plan to restore such prescribed amount to the general fund. Such plan shall not exceed a five-year period.



## City of Franklin, New Hampshire

### General Fund Balance History

FY2024 Budget

Fiscal Year	Fund Balance Amount	% Change from Previous Year	Comments
2007	2,404,153		\$708,500 of this balance appropriated in FY08 for municipal
2008	1,677,587	-30.2%	
2009	1,130,564	-32.6%	tax rate setting error
2010	1,501,085	32.8%	
2011	1,918,801	27.8%	
2012	2,106,749	9.8%	
2013	2,371,366	12.6%	
2014	2,679,193	13.0%	
2015	2,836,541	5.9%	
2016	3,295,268	16.2%	\$250,000 of this balance appropriated in FY17 for school district
2017	3,222,860	-2.2%	\$264,000 of this balance appropriated in FY18 for school district
2018	3,341,009	3.7%	
2019	4,269,105	27.8%	\$851,751 of the fund balance in FY2020 budget was appropriated to the school district.
2020	4,775,440	11.9%	\$402,418 was appropriated by the school district in the following budget.
2021	4,739,043	-0.8%	\$286,000 was appropriated by the school district in the following budget.
2022	5,137,392	8.4%	unaudited

Footnotes: Per Chapter 27 of the Administrative Code, 15% target fund balance is **\$5,146,431** based on the FY23 budget.

## **Cash Policy**

The City implemented policies in June 1998 to pool cash in order to leverage cash flow from all areas. Since implementation, the City has not needed to borrow in anticipation of taxes (TAN) thus saving the taxpayers the borrowing and interest costs associated with short term TAN debt on an annual basis. The City has included City Investments and the dependent school district in this cash plan. The codified policies for both are as follows:

## **Chapter 82. School District**

[HISTORY: Adopted by the City Council of the City of Franklin as indicated in article histories. Amendments noted where applicable.]

### **Article I. Fiscal Policy**

[Adopted 6-1-1998 by Ord. No. 98-1]

#### **§ 82-1. Legal authority.**

This article is adopted pursuant to § C-5 of the Franklin City Charter which vests fiscal oversight of the Franklin School District in the Franklin City Council. The provisions contained herein relating to the payment of School Department debt are adopted in accordance with § C-6 of the Charter. Further authority is contained within § C-38 of the Franklin City Charter requiring the Council to designate the depository or depositories for City funds and to provide for the daily deposit of all City moneys.

#### **§ 82-2. Revenues.**

All revenues received by the Franklin School District, regardless of source or nature, and regardless of purpose, to include reimbursements for expenditures, shall be promptly delivered by the School Department to the City Finance Office for deposit in accordance with § C-38 of the Franklin City Charter. The term "revenues" shall include, but not be limited to, money, funds, receipts, refunds or the equivalent of any of the foregoing regardless of nature or source.

#### **§ 82-3. Limitations.**

Nothing in this article shall be construed as a limitation on the legal authority of the Franklin School District to make decisions regarding the expenditures of its annual fiscal appropriation nor in any way to limit the discretionary functions of the Franklin School Board as provided by law of the State of New Hampshire.

#### **§ 82-4. Effective date; payment procedures.**

This article shall become effective as follows: All sections of this article shall become effective July 1, 1997. Effective July 1, 1997, all school bills and payrolls will continue to be paid by the school business office, but transfers of funds from the City to the school will be handled on an imprest basis with the school providing a copy of each manifest to the City Finance Office for transfers in the exact amount of the manifest only.


# Chapter 328. Investments

[HISTORY: Adopted by the City Council of the City of Franklin 3-3-1991. Amendments noted where applicable.]

## GENERAL REFERENCES

Administrative Code — See Ch. 4.

Funds — See Ch. 27.

ATTACHMENTS328a Appendix A 

### § 328-1. Scope.

A.  
The scope of this investment policy is the general fund, sewer fund, water fund and special project funds.

B.  
This investment policy applies to all financial assets of the City of Franklin, except those which have been transferred to the Capital Reserve Trustees.

### § 328-2. Objectives.

A.  
The foremost objective is to ensure against capital losses. In the context of the legally permissible investments under New Hampshire state law, the principal assurance will be to have collateralization held by a third party when possible. This procedure generally is to apply to all investments exceeding amounts beyond Federal Deposit Insurance Corporation (FDIC) insurance coverage. Given the realities of the marketplace, when collateralization is not possible, due diligence will be exercised in the choice of a financial institution by adherence to the investment guidelines provided herein.

B.  
The objective is also to develop an investment process which will avoid any transaction that might impair public confidence in the city's ability to govern effectively. The authorized individuals shall seek to act responsibly as custodians of the public trust. Given the delegation of authority and the separation of responsibilities of those individuals in city government who are participants in the investment process, the city will enforce an internal control program which will be examined annually by external auditors and is subject to public review and evaluation.

C.  
The investment process shall support the overall operation of the City of Franklin in providing services to its citizens. The cash management systems shall integrate with the investment process to ensure that cash is available to support operations. Cash management systems shall be implemented to maximize cash flow through efficient collection of revenue and proper timing of expenditures.

### **§ 328-3. Delegation of authority.**

In accordance with the applicable provisions of the City Charter and the Administrative Code, the responsibility for conducting investment transactions shall reside with the Finance Officer, subject to the approval of the City Manager and City Treasurer. New Hampshire Revised Statutes Annotated 48:16 is the legal authority under which the City Treasurer operates.

### **§ 328-4. Standard of prudence.**

The standard of prudence to be used by authorized individuals shall be the "prudent person rule" and shall be applied in the context of managing an overall portfolio. The authorized individuals acting in accordance with written procedures, exercising due diligence and acting in good faith shall be relieved of personal responsibility for an individual investment's credit risk or market price changes, provided that derivations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### **§ 328-5. Ethics and conflicts of interest.**

The City Treasurer and Finance Officer shall refrain from personal business activity that could conflict with the city's proper execution of the investment program or which could impair their ability to make impartial decisions.

### **§ 328-6. Internal controls.**

A.

The Finance Officer shall establish a system of internal controls, which shall be documented in writing. See Appendixes A and B.

B.

The internal controls shall be reviewed by the external auditor. The controls shall be designed to prevent loss through fraud, employee error, misrepresentation by third parties, market changes or imprudent action by city employees and officers.

### **§ 328-7. Quarterly investment report.**

The Finance Officer shall submit a quarterly investment report which summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities, risk characteristics and other features. The report shall explain the quarter's total investment return and compare return with revenue expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concern and suggested or planned revision of investment strategies. Copies shall be transmitted to the external auditors.

### **§ 328-8. Acceptable instruments.**

The funds shall be invested only by deposit in a savings bank or in the savings department of a national bank or trust company in this state or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the State of Massachusetts or notes or other obligations of the United States government (RSA 48:16).

### **§ 328-9. Maturity.**

Investments of the City of Franklin shall be limited to instruments maturing within one year at the time of purchase.

### **§ 328-10. Selection criteria for banks.**

Selection criteria for banks or bank holding companies shall be as follows:

A.

Overview. A bank on the list of qualified banks for investment and banking services must meet minimum criteria, which are defined below. Banks failing to meet the minimum criteria or which, in the judgment of the Treasurer and/or the Finance Officer, fail to offer adequate safety to the city will be removed from the qualified list. Although a bank is on the qualified list, it may still be required to pledge collateral on all deposits and investments. The city plans to use call reports of banking institutions and pertinent information from the office of State Treasurer, Banking Commissioner and others to implement financial statement evaluation criteria. Bank rating criteria are calculated using publicly available financial information obtained from the release of the preliminary reports of condition and reports on income from the federal government. Data obtained will include factors covering the following:

(1)

Capital adequacy.

(2)

Asset quality.

(3)

Earnings.

B.

Minimum criteria for selection. The Finance Officer may approve a bank if all the following criteria are met:

(1)

The financial institution must be insured by the Federal Deposit Insurance Corporation or Federal Saving and Loan Insurance Corporation (FSLIC).

(2)

Only banking corporations incorporated under the laws of the State of New Hampshire or of the United States shall be appointed as depositories of funds for the city.

### **§ 328-11. Maximum investment.**

There shall be no placement in excess of \$1,000,000 (subject to competitive bidding) in any one financial institution. Additional limits apply as follows:

A.

Short term. Maturities of seven to 45 days: aggregate investment position not to exceed \$1,500,000 without formal review.

B.

Medium term. Maturities up to 12 months: aggregate investment position not to exceed \$750,000 without formal review; acceptance of only government securities as collateral (where the Treasurer or Finance Officer deems necessary) for those investments in excess of FDIC maximum insurance (\$100,000 under current law).

### **§ 328-12. Responsibilities of qualified financial institutions.**

A.

Financial institutions bidding on City of Franklin investments will provide the Finance Officer with quarterly financial reports regarding paid-up capital and surplus in order that a determination may be made regarding total investments in each institution.

B.

Financial institutions will prepare safekeeping receipts or certificates of deposit for each investment made and transmit the same to the City of Franklin no later than the following day as proof of purchase.

C.

Automatic transfer of principal and interest to city accounts as defined in the service agreement shall be provided.

D.

No City of Franklin deposits will be transferred out of New Hampshire and Massachusetts.

E.

Out-of-state banks and non-primary government securities dealers must conform to RSA 48:16, which requires that deposits be fully collateralized with the State Treasurer with the delivery of United States government obligations, United States government agency obligations or obligations of the State of New Hampshire in market value at least equal to or in excess of the amount of the deposit in each case.

### **§ 328-13. Banking and dealer relationships.**

It is the goal of the city to induce competition both in the depository as well as bidding for investment funds. Lacking such competition the city will negotiate an acceptable agreement to be signed by both parties. Where competition is available it is the intent of the city to have all institutions or dealers cognizant of the city's investment policies. In order to achieve this end, all persons or firms receiving city investment funds shall certify that they have received a copy of these policies and agree to disclose potential conflicts or risks to public funds that might arise out of business transactions between the firm and the City of Franklin.

### **§ 328-14. Safekeeping and custody of city assets.**

To protect against potential fraud and embezzlement, the assets of the City of Franklin shall be secured through third-party custody and safekeeping procedures. Bearer instruments shall be held only through third-party institutions. Authorized investment personnel shall be bonded to protect the public against possible embezzlement and malfeasance. Collateralized securities such as repurchase agreements shall be purchased using the delivery vs. payment procedure. Unless prevailing practices or economic circumstances dictate otherwise, ownership shall be protected through third-party custodial safekeeping. Safekeeping procedures shall be reviewed annually by the external auditor. The external auditor shall conduct periodic surprise audits of safekeeping and custodial systems.

## **§ 328-15. Performance evaluation and operations audit.**

The quarterly and annual investment reports submitted to the governing body shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program. Every three years, the City of Franklin shall retain an independent firm to evaluate investment performance and to conduct an operations audit. The purpose of these examinations shall be to obtain suggestions for improved future performance and to verify that authorized investment officials have acted in accordance with the investment policy and written investment procedures.

## **§ 328-16. Investment transactions; bidding procedure.**

A.

Legal basis. The legal basis for this section is applicable provisions of the Code of the City of Franklin and the investment policies approved by the Franklin City Council.

B.

General procedures.

(1)

The Finance Officer is responsible for conducting all investment transactions for the city. In doing so, the Finance Officer must follow the below steps:

(a)

All investments which exceed 14 days in length and \$100,000 in amount must be solicited from no fewer than three institutions dealing in repurchase agreements, certificates of deposit, United States treasury bills or as required by the New Hampshire state statutes.

(b)

The Finance Officer shall provide to the City Council a written report of all such solicitations, whether they were verbal or in writing from the institutions.

(c)

As a minimum in carrying out Subsection B(1)(b), the Finance Officer shall provide the City Council with the institutions contacted, bid rate or no bid, length of investment, amount of investment and whether or not the investment is collateralized and in what manner.

(2)

The bidding procedure for all qualified financial institutions shall be as follows:

(a)

The Finance Officer will telephone all qualified institutions on the bid list telling them the maturity and amount on which bids are being solicited.

(b)

Institutions will call back bids by the time designated, normally 10:30 a.m.

(c)

The award of investment will be determined as follows:

[1]

Award will be made to the highest percentage bid, provided that the financial institution meets all other investment criteria. A tie bid will be broken with a coin toss or drawing of lots in the event that there are more than two tie bids.

[2]

Wire transfer of funds will be made to the winning bidder the same business day.

[3]



All bidders will be notified by telephone following the award. If not notified, bidders may call the Finance Officer by 1:00 p.m. of same day.

[4]

Financial institutions will prepare safekeeping receipts or certificates of deposit for each investment made and transmit the same to the City of Franklin no later than the following day as proof of purchase.

(3)

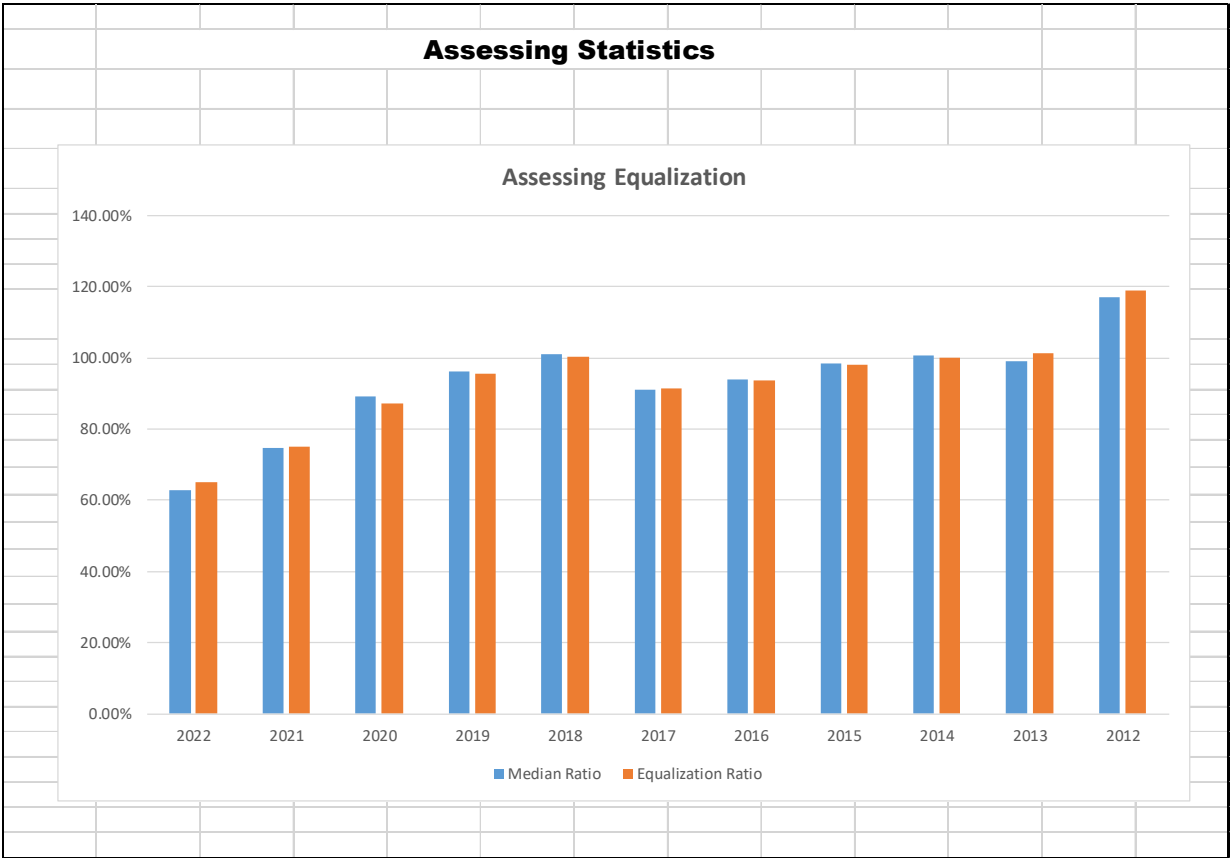
The Finance Officer is responsible for reflecting all such investments in the system, thereby causing an audit trail of all cash and investment transactions.

PROPERTY VALUATION

New Hampshire State Statute RSA 75:8a states “the assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year beginning with the first year the Commissioner of the Department of Revenue Administration reviews the municipalities assessments pursuant to RSA 21-J:3 XXVI, the assessors and/or selectmen shall value all real estate within the municipality so that the assessments are valued in accordance with RSA 75:1” which states “shall appraise all taxable property at its market value”.

The City of Franklin’s last revaluation was completed by the Assessor’s office for the tax year 2018 (FY2019). Revaluation work for FY2024 is underway and will be finalized before setting the FY2024 (calendar 2023) tax rate in October 2023.

Annually, the State of New Hampshire Department of Revenue Administration equalizes the assessments of all communities in the State of New Hampshire providing each community with performance measures (median ratio, equalized ratio) as compared to the equalized norm (100%). The following is a trend history of the City’s median ratio and equalized ratio performance measures:



## **CAPITAL IMPROVEMENT PLAN**

The Capital Improvement Plan is prepared by the City's Capital Improvement Committee made up of (3) City Councilors, (3) School Board Members, (1) Planning Board member and (2) members of the community then adopted by the City Council. The plan identifies equipment, vehicles, building, and infrastructure needs over a 5 year period with a consolidation of beyond 5 years in column 6. Municipal departments update their CIP needs annually and school district less frequently; however, the CIP committee generally recommends a new plan to be adopted in the 5<sup>th</sup> year of the current plan. The City Council adopted the current plan on May 22, 2017. The CIP committee has a draft plan under review (since 2022) for recommendation to the council. Management included the draft plan summary in appendix 2 of this budget document as it is more relevant in needs and costs.

## **MUNICIPAL FEE REVIEW PROCESS**

Municipal fees are reviewed annually during the budget process and changes are codified through ordinance at the same time as the annual budget resolution passage. Fee changes become effective the first day of the fiscal budget being adopted. City fee schedule is located in Chapter 160 of the City code. The current fee schedule including changes through FY2023 budget (6/30/23) is located in appendix 3 of this budget document.

## **CITY MUNICIPAL DEPARTMENT GRANTS**

The City aggressively seeks grants and other contributions in order to provide the residents with enhanced services and lessen the tax burden on the City taxpayer. The City has been awarded several federal and non-federal grants. The City administers these grants and must submit to additional audit procedures (OMB A-133) for any year in which federal grants expended are over \$750,000. The City has been subject to OMB A-133 audit procedures 3 out of the past 4 audit cycles and is proud to have received the highest audit opinion on these audits. The OMB A-133 audit opinion for the last annual City audit (FY2021) follows.

## CITY OF FRANKLIN, NEW HAMPSHIRE

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing #		Pass Through ID #	Expenditures of Federal Awards	
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Direct					
Rural Business Development Grant	10.351	34007-026000292	\$	19,200	
				19,200	
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL</b>					
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Passed through the Community Development Finance Authority					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-154-FSED		10,000	
				10,000	
<b>U.S. DEPARTMENT OF THE INTERIOR</b>					
Passed through the NH Department of Natural & Cultural Resources					
Outdoor Recreation Acquisition, Development and Planning	15.916	33-00716		131,337	
Outdoor Recreation Acquisition, Development and Planning	15.916	33-00733		4,700	
				136,037	
<b>U.S. DEPARTMENT OF INTERIOR TOTAL</b>					
<b>U.S. DEPARTMENT OF JUSTICE</b>					
Passed through the NH Department of Justice					
Violence Against Women Formula Grants	16.588	2019WFA00015		15,000	
Violence Against Women Formula Grants	16.588	2020WFA00015		15,000	
				30,000	
<b>U.S. DEPARTMENT OF JUSTICE TOTAL</b>					
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Passed through the NH Dept. of Safety, Office of Highway Safety					
Highway Planning and Construction	20.205	XA004(886)		53,668	
				53,668	
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
Direct					
COVID-19 - Coronavirus Relief Fund	21.019			206,402	
Passed through the NH Department of Health and Human Services					
COVID-19 - Coronavirus Relief Fund	21.019			3,801	
				210,203	
<b>TOTAL U.S. DEPARTMENT OF THE TREASURY</b>					
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER</b>					
Passed through the NH Department of Environmental Services					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	0851010-06		1,921,804	
Capitalization Grants for Drinking Water State Revolving Funds	66.468	AM-101		900	
				1,922,704	
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER TOTAL</b>					
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY TOTAL</b>					
				1,922,704	
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>					
Passed through the Community Development Finance Authority					
2018 HAVA Election Security Grants	90.404	DC20101CARES		9,104	
				9,104	
<b>U.S. ELECTION ASSISTANCE COMMISSION TOTAL</b>					
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Direct					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SP082694-01		150,238	
Drug-Free Communities Support Program Grants	93.276	2H79SP017024-06		32,641	
<b>CCDF CLUSTER</b>					
Passed through the NH Department Health and Human Services					
Child Care and Development Block Grant	93.575	Child Care		94,735	
				94,735	
<b>CCDF CLUSTER TOTAL</b>					
				277,614	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES TOTAL</b>					
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Direct					
Emergency Management Performance Grants	97.042	EMB2020EP00011S01		50,036	
Passed through the NH Department of Safety, Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4516-DR-NH		49,559	
Homeland Security Grant Program	97.067	EMW2017SS00023S01		4,017	
Homeland Security Grant Program	97.067	EMW2018SS000055		5,524	
Homeland Security Grant Program	97.067	EMW-2018-SS-00055		2,676	
Homeland Security Grant Program	97.067	PL107-296 (6USC.603)		4,300	
				16,517	
				116,112	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY TOTAL</b>					
				2,784,642	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					
				\$	2,784,642

The accompanying notes are an integral part of this schedule.

# FRANKLIN SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2021

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing #	Pass Through ID #	Expenditures of	Expenditures to
			Federal Awards	Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b> <i>Passed Through the NH Department of Education</i> Fresh Fruit and Vegetable Program	10.582		\$ 33,359	\$ -
<b>CHILD NUTRITION CLUSTER</b> <i>Passed Through the NH Department of Education</i> School Breakfast Program	10.553		218,682	-
National School Lunch Program <i>Passed through the NH Surplus Distribution Section</i> National School Lunch Program - Commodities	10.555		415,537	-
			15,060	-
			430,597	-
			649,279	-
			682,638	-
<b>CHILD NUTRITION CLUSTER TOTAL</b>				
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL</b>				
<b>U.S. DEPARTMENT OF EDUCATION</b> <i>Passed Through the NH Department of Education</i> Title I, Grants to Local Educational Agencies Title I, Grants to Local Educational Agencies	84.010 84.010	10925 00106	624,570 7,708	- -
			632,278	-
<b>SPECIAL EDUCATION CLUSTER</b> Special Education - Grants to States Special Education - Grants to States Special Education - Grants to States Special Education - Grants to States	84.027 84.027 84.027 84.027	02595 11015 95664 92510	5,517 280,798 6,000 3,801	- - - -
			296,116	-
Special Education - Preschool Grants Special Education - Preschool Grants Special Education - Preschool Grants	84.173 84.173 84.173	02595 92510 02660	1,481 1,299 5,163	- - -
			7,943	-
			304,059	-
<b>SPECIAL EDUCATION CLUSTER TOTAL</b>				
Twenty-First Century Community Learning Centers	84.287	10019	314,254	-
Rural Education Rural Education	84.358 84.358	00421 90421	11,657 740	- -
			12,397	-
Supporting Effective Instruction State Grants Supporting Effective Instruction State Grants	84.367 84.367	90465 00465	6,351 97,299	- -
			103,650	-
Student Support and Academic Enrichment Program	84.424	04892	17,731	-
COVID-19 - Education Stabilization Fund	84.425D	ESSER(04914)	225,895	-
			1,610,264	-
<b>U.S. DEPARTMENT OF EDUCATION TOTAL</b>				
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <i>Passed Through the NH Department of Education</i> Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	02565	31,250	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	00731	77,100	-
<b>U.S. DEPT OF HEALTH AND HUMAN SERVICES TOTAL</b>			108,350	-
<b>U.S. DEPARTMENT OF JUSTICE</b> <i>Direct</i> STOP School Violence	16.839	STOPV	48,875	-
			48,875	-
<b>U.S. DEPT OF JUSTICE TOTAL</b>			2,450,127	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				

The accompanying notes are an integral part of this schedule.

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 3 - UNDERSTANDING THE BUDGET DOCUMENT**

## A GUIDE TO THE BUDGET DOCUMENT

The City of Franklin is a municipal corporation governed by a City Council, including a mayor and nine councilors, and an appointed City Manager. The City's financial operations are budgeted and accounted for in a number of funds. Each fund is a separate accounting entity with self-balancing accounts.

The budget process is key to the development of the City of Franklin's strategic fiscal plan. The budget is the single most important document the City has for establishing policies, guidelines, and control over the direction of change and for determining the future.

This budget serves six vital functions:

1. It is a *policy document*, which establishes the City's priorities for expending funds for services to be provided for the coming fiscal year.
2. It is a *financial plan* for the City for the coming fiscal year.
3. It is an *operations guide*, which establishes the activities, services and functions to be carried out by the City's departments.
4. It is an important means of *communication*, which conveys to Franklin residents, local businesses, as well as other parties (such as bond rating agencies and the news media) how the City is being managed.
5. It is a *historical document*, which reflects the past level of services provided by the City.
6. It is a *legal document*, which establishes the legal guidelines for spending each year.

### **BUDGETARY FUND STRUCTURE**

The City's budgetary fund structure (appropriated funds) which are included in this document are: the General Fund; Capital Fund; Grant, Parks & Recreation, Outside Police Detail, Library, Food Service (Special Revenue Funds); and the Water and Sewer funds (Enterprise Funds). The fund structure in the audited financial statements include all Governmental Funds (General, Special Revenue, Capital Projects and Permanent funds), Enterprise Funds (Water and Sewer) and Fiduciary Funds (Private Purpose Trusts and Agency Funds).

The following chart shows the City's audited fund structure and highlights the appropriated funds in this document.

## Fund structure

City of Franklin		
Fund Structure		
6/30/2023		
AccuFund		
Fund #	Fund Name	Fund Type
<b>Governmental:</b>		
01	General	General
04	Capital Projects	Capital
14	Pass Through Grants	Special Revenue
24	Parks & Recreation	Special Revenue
25	Outside Details	Special Revenue
31	Library	Special Revenue
32	Conservation	Special Revenue
33	Drug Forfeiture	Special Revenue
34	DARE	Special Revenue
35	Heritage	Special Revenue
36	Expendable Trusts	Special Revenue
School food Service		Component Unit - SRF
51	Odell Park	Permanent
52	Library Buswell	Permanent
53	Other Library	Permanent
55	Other General	Permanent
70	Capital Reserve	General
96	School Capital Reserve	General
97	School Expendable Trusts	Special Revenue
<b>Proprietary:</b>		
21	Water	Enterprise
22	Sewer	Enterprise
<b>Fiduciary:</b>		
98	School Scholarship	Private Purpose Trust
92	Charity	Private Purpose Trust
91	Engineering Escrow	Custodial Funds
	Student Activities Fund	Component Unit - Custodial
<b>Government Wide Conversion:</b>		
02	General Conversion	



## **FUND DESCRIPTIONS:**

### **GENERAL FUND**

The General Fund is a Governmental Fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government, Public Safety, Education, Public Works, Health and Human Services, and Culture and Recreation. The primary sources of revenue of the General Fund are: property taxes, unrestricted state revenue sharing grants, certain restricted grants and fees for services rendered.

### **CAPITAL**

The capital funds tracks & accounts for non-lapsing capital outlay/infrastructure projects across all fund types supported/funded by long term debt.

### **GRANT**

The grant fund accounts for grants that pass through the City and assist other agencies. The metropolitan medical response team and community development block grants are budgeted in the grant fund.

### **PARKS & RECREATION**

Revolving fund as allowed under New Hampshire State Statute to account for donations and fees associated with specific programs for the parks and recreation department above and beyond taxpayer supported programs.

### **OUTSIDE POLICE DETAIL**

Revolving fund as allowed under New Hampshire State Statute for the presence of a uniformed police officer for traffic and other control at construction, repair sites of private businesses. This fund is self- sustaining and collected administrative fees are used to support police initiatives.

### **LIBRARY**

Per State Statute is governed by Library Board of Trustees. The General Fund taxpayer funds the payroll, benefits and \$51,500 of the operating budget for the library.

## **FOOD SERVICE**

Accounts for the federal, local & individual revenue & expenditures associated with the school district lunch program.

## **WATER FUND**

The Water Fund is an Enterprise Fund. It accounts for the operation of a water treatment plant, City wells and water system. The activity of the fund is self-supporting based on user charges.

## **SEWER FUND**

The Sewer Fund is an Enterprise Fund. It accounts for the operation of the sewer infrastructure, pumping stations and sewer lines as well as the City's contribution to the 10 community, State run sewer treatment plant (Winnepesaukee River Basin Program). The activity of the fund is self-supporting based on user charges.

## ***BASIS OF ACCOUNTING – BUDGETARY BASIS OF ACCOUNTING***

When considering any report of financial activity, the question of which basis of accounting to use must be addressed. Basis of accounting refers to when revenues, expenditures, expenses, transfers and related assets and liabilities are recognized in the accounts and reported in the financial statement.

GASB (Government Accounting Standards Board) states that methods of local government budgetary practices are outside the scope of financial reporting standards and therefore, do not prescribe a basis of accounting for use in budgetary reporting. The City of Franklin, in most cases, uses the same basis of accounting when preparing both the financial statements and annual budgets.

For Governmental Funds, the City of Franklin prepares its budgets using a modified accrual basis, which means the accrual basis with modifications; it emphasizes on sources and uses of current financial resources. Governmental Funds generally account only for current expendable available resources, so only those transactions classified as "current" (that is, affecting the current flow of revenues and expenditures) are recorded.

For Enterprise Funds, the City of Franklin prepares its budgets using the accrual basis, which results in an accounting measure that records the substances of transactions or events, not merely cash inflows or outflows. It recognizes non-cash transactions at the time they occur, taking into account not only accruals, but also deferrals, allocations and amortizations.

The audited financial statements displays the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). The City, in most cases conforms to GAAP, in references to the fund based financial statements, when preparing its budget. Exceptions are as follow:

1. In the General Fund, a full accrual of the amount anticipated to be billed is recorded rather than adjusted for the 60-day rule, receipt of prior fiscal year tax payments and adjustments for abatements.
2. Compensated absences are accrued as earned by employees using GAAP and recorded as expenditures as used in the budget.
3. Use of unassigned fund balance, committed fund balance and unrestricted net position are recorded as revenue in the budget with the exception of the Combined Statement of Revenues and Expenditures and Changes in Unassigned Fund Balance and Unrestricted Net Position.
4. Transfers in and out are recorded as revenue and expenditures in the budget.



# CITY OF FRANKLIN, NEW HAMPSHIRE

*"The Three Rivers City"*

## ***FY 2024 BUDGET SCHEDULE***

February 10	Preliminary payroll projections to all departments
February 27	Budget packets & worksheets to all departments
March 13	Budget worksheets and verified payroll projections due to Finance Director
March 20	Outside agency request forms due
March 27	First draft of Department proposed budget worksheet due to City Manager
May 1	City Manager's budget to City Council

May 3	City Council Budget Workshop – School District Presentation
May 8	City Council Budget Workshop – Municipal Departments
May 15	City Council Budget Workshop – Municipal Departments
May 22	City Council Budget Workshop – Municipal Departments

June 5	City Council Meeting
July 10	City Council Meeting

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 4 - PAYROLL PROJECTIONS, POSITION LIST, PAY PLAN**

City of Franklin, New Hampshire  
Municipal Departments  
Total Position Comparison By Fiscal Year

Department	Fiscal Year											
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Funded Positions:</b>												
Assessing	1	1	1	1	1	1	1	1	1	1	1	1
City Clerk/Tax Collector	4	3	3	3	3	3	3	3	3	3	3	3
City Manager	2	2	2	2	2	2	2	2	2	2	2	2
Finance	3	3	3	3	3	3	3	3	3	3	3	3
Fire	17	17	17	17	17	17	19	19	19	19	19	19
Library	3	3	3	3	3	3	3	3	3	3	3	2
Municipal Services	24	24	24	24	24	24	26	26	25	25	25	24
Planning & Zoning	2	2	2	2	2	2	2	2	2	2	2	2
Police	29	28	28	28	28.5	28.5	28.5	28.5	28.5	28.5	28	28
Recreation	4	4	4	4	4	3	3	3	3	4	4	4
Welfare	1	1	1	1	1	1	1	1	1	1	1	1
<b>Total Funded Positions</b>	<b>90</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88.5</b>	<b>87.5</b>	<b>91.5</b>	<b>91.5</b>	<b>90.5</b>	<b>91.5</b>	<b>91</b>	<b>89</b>
<b>Grant/Donation Funded Positions:</b>												
Police K-9			1	1	1	1	2	2	2	2	2	2
Drug Free Communities Coordinator	1	1	1	1	1	1	1	1	1	1	1	1
<b>Unfunded Positions</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2</b>	<b>2</b>
<b>Total Positions</b>	<b>91</b>	<b>92</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>92</b>	<b>97</b>	<b>97</b>	<b>96</b>	<b>97</b>	<b>96</b>	<b>94</b>

Add (1) Custodian offset by reducing cleaning contract expense & revenue from other tenants at Bessie Rowell Community Center

Add (1) position in MSD sewer (not supported by tax revenue), (3) positions unfunded City Clerk/Tax Collector, MSD general fund & Police

Add (1) dog unpaid; (3) positions unfunded City Clerk/Tax Collector, MSD general fund, & Police

(3) positions unfunded City Clerk/Tax Collector, MSD general fund, & Police

(2.5) positions unfunded City Clerk/Tax Collector, MSD general fund, & Police

Add (2) part time custodians to eliminate outside cleaning contract; add (2) firefighter/paramedics for Andover contract (offset by Andover revenue & billables); add new K-9 Falco in anticipation of K-9 Max's retirement; 2.5 positions unfunded City Clerk/Tax Collector, MSD general fund & Police

Removed K-9 Max (happy retirement!); added K-9 Miller (comfort dog); 2.5 positions unfunded City Clerk/Tax Collector, MSD general fund & Police

(2.5) positions unfunded City Clerk/Tax Collector, MSD general fund, & Police; eliminated (1) Refuse Packer

(2.5) positions unfunded City Clerk/Tax Collector, MSD general fund, & Police: add (1) Rec Event Supervisor regulary scheduled vs several seasonal

(2) positions unfunded City Clerk/Tax Collector, MSD Highway, Eliminate (1) Part time Patrol Officer & (1) Part time Secretary positions; Add (1) FT Sergeant

(2) positions unfunded City Clerk/Tax Collector, MSD Highway, Eliminate (2) Part time Building & Grounds Custodians and add (1) Full time Custodian (done in FY23):eliminated part time library assistant position

<b>City of Franklin, New Hampshire</b>					
<b>Position Listing</b>					
<b>FY2024</b>					
	<b>POSITION</b>				
<b>DEPARTMENT</b>	<b>FULL TIME</b>	<b>PART TIME</b>	<b>TOTAL</b>	<b>FILLED</b>	<b>OPEN</b>
<b>ASSESSING</b>	TECHNICIAN		1	1	0
	<b>TOTAL ASSESSING</b>		<b>1</b>	<b>1</b>	<b>0</b>
<b>CITY CLERK</b>	CITY CLERK/TAX COLLECTOR		1	1	0
	DEPUTY CITY CLERK/TAX COLLECTOR		1	1	0
<i>(1) Position Unfunded</i>	ACCOUNT CLERK		2	1	1
	<b>TOTAL CITY CLERK</b>		<b>4</b>	<b>3</b>	<b>1</b>
<b>CITY MANAGER</b>	MANAGER		1	1	0
	EXECUTIVE SECRETARY		1	1	0
	<b>TOTAL CITY MANAGER</b>		<b>2</b>	<b>2</b>	<b>0</b>
<b>FINANCE - <i>FY24 Pay &amp; Class title change from Director</i></b>	DEPUTY CITY MANAGER/FINANCE DIRECTOR		1	1	0
	ACCOUNTANT		1	1	0
	FINANCE ASSISTANT		1	1	0
	<b>TOTAL FINANCE</b>		<b>3</b>	<b>3</b>	<b>0</b>
<b>FIRE</b>	FIRE CHIEF		1	1	0
	DEPUTY FIRE CHIEF		1	1	0
<i>FY24 Pay &amp; Class title change from Administrative Secretary</i>	ADMINISTRATIVE ASSISTANT		1	1	0
	FIREFIGHTER-PARAMEDIC		2	2	0
	MASTER FIREFIGHTER/AEMT		2	2	0
	MASTERFIREFIGHTER-PARAMEDIC		0	0	0
	FIREFIGHTER-EMT		0	0	0
	FIREFIGHTER -AEMT		6	5	1
	CAPTAIN		3	3	0
	INSPECTOR		1	1	0
	CAPTAIN-PARAMEDIC		1	1	0
	INSPECTION CAPTAIN		1	1	0
	<b>TOTAL FIRE</b>		<b>19</b>	<b>18</b>	<b>1</b>
<b>LIBRARY</b>	DIRECTOR		1	1	0
	CHILDREN'S LIBRARIAN		1	1	0
<i>FY2024 Position Eliminated</i>	LIBRARY ASSISTANT		0	0	0
	<b>TOTAL LIBRARY</b>		<b>2</b>	<b>2</b>	<b>0</b>
<b>MUNICIPAL SERVICES</b>	DIRECTOR		1	1	0
	DEPUTY DIRECTOR		1	1	0
<i>FY24 Pay &amp; Class title change from Administrative Secretary</i>	ADMINISTRATIVE ASSISTANT		1	1	0
	WATER/SEWER WORKING FOREMAN		1	1	0
	WATER TREATMENT WORKING FOREMAN		1	1	0
	WORKING FOREMAN		4	4	0
<i>(1) Unfunded position</i>	LIGHT EQUIPMENT OPERATOR		4	1	3
	REFUSE PACKER OPERATOR		2	1	1
	MECHANIC		1	1	0
	HEAVY EQUIPMENT OPERATOR I		3	3	0
	HEAVY EQUIPMENT OPERATOR II		3	3	0
	BUILDINGS & GROUNDS CUSTODIAN		3	3	0

<b>City of Franklin, New Hampshire</b>					
<b>Position Listing</b>					
<b>FY2024</b>					
	<b>POSITION</b>				
<b>DEPARTMENT</b>	<b>FULL TIME</b>	<b>PART TIME</b>	<b>TOTAL</b>	<b>FILLED</b>	<b>OPEN</b>
<i>FY 23 Reclass 2 part time Custodians to 1 full time</i>		BUILDINGS & GROUNDS CUSTODIAN	0	0	0
	<b>TOTAL MUNICIPAL SERVICES</b>		<b>25</b>	<b>21</b>	<b>4</b>
<b>PLANNING &amp; ZONING</b>	DIRECTOR/SPECIAL PROJECTS COORDINATOR		1	1	0
<i>FY24 Pay &amp; Class title change from Administrative Secretary</i>	ADMINISTRATIVE ASSISTANT		1	1	0
	<b>TOTAL PLANNING &amp; ZONING</b>		<b>2</b>	<b>2</b>	<b>0</b>
<b>POLICE</b>	CHIEF		1	1	0
	LIEUTENANT		2	2	0
<i>FY24 Pay &amp; Class title change from Administrative Secretary</i>	ADMINISTRATIVE ASSISTANT		1	1	0
	PROSECUTOR		1	1	0
	PROSECUTORS SECRETARY		1	1	0
	SERGEANT		6	6	0
	COMMUNICATIONS SUPERVISOR		1	1	0
	COMMUNICATIONS SPECIALIST		4	3	1
<i>FY24 Pay &amp; Class added Detective as a separate grade from patrol officer</i>	DETECTIVE		2	1	1
	PATROL OFFICER		9	7	2
	K9 PATROL DOG-FALCO		1	1	0
	K9 COMFORT DOG MILLER		1	1	0
	<b>TOTAL POLICE</b>		<b>30</b>	<b>26</b>	<b>4</b>
<b>RECREATION</b>	DIRECTOR		1	1	0
<i>FY24 Pay &amp; Class title change from Event Supervisor; FY24 change one part time position to full time</i>	RECREATION PROGRAM COORDINATOR		2	2	0
<i>FY24 Pay &amp; Class title change from Event Supervisor; FY24 change one part time position to full time</i>	RECREATION PROGRAM COORDINATOR		1	1	0
	<b>TOTAL RECREATION</b>		<b>4</b>	<b>4</b>	<b>0</b>
<b>WELFARE - FY24 title change from Administrator</b>	DIRECTOR/COMMUNITY LIAISON		1	1	0
	<b>TOTAL WELFARE</b>		<b>1</b>	<b>1</b>	<b>0</b>
<b>DRUG FREE COMMUNITIES</b>	PROJECT COORDINATOR		1	1	0
	<b>TOTAL DRUG FREE COMMUNITIES</b>		<b>1</b>	<b>1</b>	<b>0</b>
	<b>GRAND TOTAL CITY OF FRANKLIN</b>		<b>94</b>	<b>84</b>	<b>10</b>
Assertions:					
Regularly scheduled positions are included					
Elected, call, seasonal, temp employees are not included					
The following departments are approved for call, seasonal or temp positions: Parks & Rec, Library, Fire, Police, MSD					



**City of Franklin, New Hampshire**  
**Payroll Projection Summary**  
**FY2024 Budget**

Dept	Acct Number	40110 Wages	40120 Call/Seasonal	40121 Summer Program	40123 Special Programs	40130 Stipend	40140 OT	Total Salaries	40220 Social Sec	40225 Medicare	40230 NHRS	40260 Worker's Comp	40250 Unemployment	40210 Health&Dental	40215 Life	Total Benefits	Total Salary & Benefits
Mayor & Council	01-1-301					4,700		4,700	291	68		11				370	5,070
City Manager Office	01-1-302	189,234					3,000	192,234	11,919	2,787	26,009	431	66	61,313	1,672	104,197	296,431
City Clerk/Tax Collector Office	01-1-401	108,226						108,226	6,710	1,569	14,643	244	65	57,176	852	81,259	189,484
Elections	01-1-403					10,050		10,050	-	-		23				23	10,073
Finance Office	01-1-501	195,430				1,500	3,000	199,930	12,396	2,899	27,050	448	79	76,780	1,513	121,166	321,096
Assessing Office	01-1-503	50,511						50,511	3,132	732	6,834	114	33	13,330	400	24,575	75,087
Planning & Zoning Office	01-1-911	173,954						173,954	10,785	2,522	22,364	4,822	66	13,330	1,279	55,168	229,123
Police Department																	
Admin	01-2-101	395,628						395,628	3,700	5,737	107,309	7,639	132	36,165	2,867	163,549	559,177
Prosecution	01-2-102	368,515					20,000	388,515	10,336	5,633	91,625	5,611	166	103,988	2,736	220,094	608,610
Patrol	01-2-103	994,698					209,000	1,203,698	-	17,454	371,096	26,174	464	365,706	7,589	788,482	1,992,180
COPS Patrol	project 400	-						-	-	-		-		-	-	-	-
Dispatch	01-2-105	274,865					30,000	304,865	18,902	4,371	40,756	662	166	95,986	2,138	162,980	467,845
Fire Department																	
Admin	01-2-201	263,733						263,733	3,132	3,824	71,547	15,318	99	87,963	2,036	183,920	447,652
Suppression	01-2-202	936,452	4,000				215,000	1,155,452	248	16,754	349,466	77,283	464	397,242	7,307	848,763	2,004,215
Code Enforcement	01-2-203	131,851					1,500	133,351	-	1,934	40,472	5,449	66	39,981	1,029	88,931	222,282
EMS	01-2-207		1,000				16,000	17,000	1,054	247		832				2,132	19,132
Emergency Mgmt	01-2-208					2,000		2,000		29	607	-	-	-	-	636	2,636
Municipal Services Department																	
Admin	01-3-121	71,802						71,802	4,452	1,041	9,405	901	33	25,681	555	42,067	113,869
MSD Roadway	01-3-122	250,244					64,937	315,181	19,541	4,570	42,644	12,042	166	143,357	1,981	224,302	539,483
Mechanical Garage	01-3-127	110,343					25,234	135,576	8,406	1,966	18,343	3,806	60	43,194	864	76,639	212,215
Bldgs & Grounds	01-3-128	224,037					20,000	244,037	15,130	3,539	27,724	6,462	166	101,304	1,677	156,002	400,039
Curbside	01-3-232	-					-	-	-	-	-	-	-	-	-	-	-
Transfer Station	01-3-238	154,250					15,000	169,250	10,493	2,454	22,899	4,620	99	87,963	1,219	129,749	298,998
Welfare Office	01-4-411	46,243						46,243	2,867	671	-	104	33	12,871	-	16,546	62,789
Drug Free Communities	01-4-196	57,255						57,255	3,550	830	7,747	129	33	13,330	450	26,069	83,324
Recreation Department	01-5-211	91,804		197,337	137,350			426,491	26,442	6,184	25,435	11,555	132	87,531	1,471	158,750	585,242
Library	31-5-521	130,201	-					130,201	8,072	1,888	17,616	293	66	26,661	1,017	55,614	185,816
								-									
								-									
Water	21-0-331	377,909					30,000	407,909	25,290	5,915	54,182	6,085	208	172,577	2,951	267,207	675,116
								-									
								-									
Sewer	22-0-321	198,154					15,000	213,154	13,216	3,091	28,607	2,903	118	102,244	1,557	151,736	364,891
								-									
<b>Grand Total</b>		<b>5,795,339</b>	<b>5,000</b>	<b>197,337</b>	<b>137,350</b>	<b>18,250</b>	<b>667,671</b>	<b>6,820,947</b>	<b>220,064</b>	<b>98,708</b>	<b>1,424,380</b>	<b>193,963</b>	<b>2,981</b>	<b>2,165,672</b>	<b>45,159</b>	<b>4,150,928</b>	<b>10,971,875</b>



## FY 2024 -Manager Proposed Wage and Classification

### Seasonal, Part-Time and Call Positions

Grade / Step	Classification	Range		
100	Library Page	\$7.25	\$7.94	no change from prior year, part time/on call positions were not part of pay & class study
200	Summer Councilors	\$7.25	\$9.03	no change from prior year, part time/on call positions were not part of pay & class study
300	Lifeguard/Swim Instructor	\$7.25	\$10.17	no change from prior year, part time/on call positions were not part of pay & class study

Grade / Step	Classification	Rate	
400-F	Non Certified FF-EMT	\$7.25	no change from prior year, part time/on call positions were not part of pay & class study
410-F	Certified Firefighter	\$15.82	no change from prior year, part time/on call positions were not part of pay & class study
420-F	Certified EMT	\$15.82	no change from prior year, part time/on call positions were not part of pay & class study
430-F	Fire Lieutenant	\$17.11	no change from prior year, part time/on call positions were not part of pay & class study
440-F	Fire Captain	\$17.75	no change from prior year, part time/on call positions were not part of pay & class study

General Administration and Non-Union Classifications														
Series 1000														
Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
1001	None	\$15.50	\$15.89	\$16.28	\$16.69	\$17.11	\$17.54	\$17.98	\$18.42	\$18.89	\$19.36	\$19.84	\$20.34	\$20.85
1002	Account Clerk; Library Assistant	\$18.50	\$18.96	\$19.44	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.11	\$23.69	\$24.28	\$24.89
1003	Administrative Assistant; Assessing Technician; Children's Librarian; Firefighter; Recreation Program Coordinator	\$21.30	\$21.83	\$22.38	\$22.94	\$23.51	\$24.10	\$24.70	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95	\$28.65
1004	Deputy City Clerk/Deputy Tax Clerk; Executive Secretary; Finance Assistant; Firefighter/AEMT Communications Supervisor; Drug Free Communities Project Director;	\$24.30	\$24.91	\$25.53	\$26.17	\$26.82	\$27.49	\$28.18	\$28.89	\$29.61	\$30.35	\$31.11	\$31.88	\$32.68
1005	Firefighter/Paramedic; Fire Inspector; Master Firefighter; Working Foreman I; Welfare Administrator	\$26.00	\$26.65	\$27.32	\$28.00	\$28.70	\$29.42	\$30.15	\$30.91	\$31.68	\$32.47	\$33.28	\$34.11	\$34.97
1006	Master Firefighter/Paramedic; Working Foreman II	\$27.60	\$28.29	\$29.00	\$29.72	\$30.47	\$31.23	\$32.01	\$32.81	\$33.63	\$34.47	\$35.33	\$36.22	\$37.14
1007	Accountant; Fire Captain, Inspection Captain	\$30.10	\$30.85	\$31.62	\$32.41	\$33.22	\$34.06	\$34.91	\$35.78	\$36.67	\$37.59	\$38.53	\$39.49	\$40.48
1008	City Clerk/Tax Collector; Fire Captain/Paramedic; Library Director; Police Sergeant	\$34.70	\$35.57	\$36.46	\$37.37	\$38.30	\$39.26	\$40.24	\$41.25	\$42.28	\$43.34	\$44.42	\$45.53	\$46.67
1009	Municipal Services Deputy Director; Parks & Recreation Director	\$38.50	\$39.46	\$40.45	\$41.46	\$42.50	\$43.56	\$44.65	\$45.76	\$46.91	\$48.08	\$49.28	\$50.52	\$51.78
1010	Deputy Fire Chief; Police Lieutenant	\$41.30	\$42.33	\$43.39	\$44.48	\$45.59	\$46.73	\$47.90	\$49.09	\$50.32	\$51.58	\$52.87	\$54.19	\$55.54
1011	Prosecutor	\$45.00	\$46.13	\$47.28	\$48.46	\$49.67	\$50.91	\$52.19	\$53.49	\$54.83	\$56.20	\$57.60	\$59.05	\$60.54
1012	Deputy City Manager/Finance Director; Police Chief; Fire Chief; Municipal Services Director; Planning&Zoning Director/Special Projects Coordinator	\$48.40	\$49.61	\$50.85	\$52.12	\$53.42	\$54.76	\$56.13	\$57.53	\$58.97	\$60.44	\$61.96	\$63.50	\$65.09

**General Administration and Non-Union Classifications**  
**Series 2000 - 10 Years Longevity (\$500)**

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
2001	None	\$15.74	\$16.13	\$16.53	\$16.93	\$17.35	\$17.78	\$18.22	\$18.67	\$19.13	\$19.60	\$20.08	\$20.58	\$21.09
2002	Account Clerk; Library Assistant	\$18.74	\$19.20	\$19.68	\$20.16	\$20.66	\$21.17	\$21.69	\$22.23	\$22.78	\$23.35	\$23.93	\$24.52	\$25.13
2003	Administrative Assistant; Assessing Technician; Children's Librarian; Firefighter; Recreation Program Coordinator	\$21.54	\$22.07	\$22.62	\$23.18	\$23.75	\$24.34	\$24.94	\$25.56	\$26.19	\$26.84	\$27.51	\$28.19	\$28.89
2004	Deputy City Clerk/Deputy Tax Clerk; Executive Secretary; Finance Assistant; Firefighter/AEMT	\$24.54	\$25.15	\$25.77	\$26.41	\$27.06	\$27.73	\$28.42	\$29.13	\$29.85	\$30.59	\$31.35	\$32.12	\$32.92
2005	Communications Supervisor; Drug Free Communities Project Director; Firefighter/Paramedic; Fire Inspector; Master Firefighter; Working Foreman I; Welfare Administrator	\$26.24	\$26.89	\$27.56	\$28.24	\$28.94	\$29.66	\$30.39	\$31.15	\$31.92	\$32.71	\$33.52	\$34.35	\$35.21
2006	Master Firefighter/Paramedic; Working Foreman II	\$27.84	\$28.53	\$29.24	\$29.96	\$30.71	\$31.47	\$32.25	\$33.05	\$33.87	\$34.71	\$35.57	\$36.46	\$37.38
2007	Accountant; Fire Captain, Inspection Captain	\$30.34	\$31.09	\$31.86	\$32.65	\$33.47	\$34.30	\$35.15	\$36.02	\$36.91	\$37.83	\$38.77	\$39.73	\$40.72
2008	City Clerk/Tax Collector; Fire Captain/Paramedic; Library Director; Police Sergeant	\$34.94	\$35.81	\$36.70	\$37.61	\$38.54	\$39.50	\$40.48	\$41.49	\$42.52	\$43.58	\$44.66	\$45.77	\$46.91
2009	Municipal Services Deputy Director; Parks & Recreation Director	\$38.74	\$39.70	\$40.69	\$41.70	\$42.74	\$43.80	\$44.89	\$46.00	\$47.15	\$48.32	\$49.52	\$50.76	\$52.02
2010	Deputy Fire Chief; Police Lieutenant	\$41.54	\$42.57	\$43.63	\$44.72	\$45.83	\$46.97	\$48.14	\$49.33	\$50.56	\$51.82	\$53.11	\$54.43	\$55.78
2011	Prosecutor	\$45.24	\$46.37	\$47.52	\$48.70	\$49.91	\$51.15	\$52.43	\$53.73	\$55.07	\$56.44	\$57.84	\$59.29	\$60.78
2012	Deputy City Manager/Finance Director; Police Chief; Fire Chief; Municipal Services Director; Planning&Zoning Director/Special Projects Coordinator	\$48.64	\$49.85	\$51.09	\$52.36	\$53.66	\$55.00	\$56.37	\$57.77	\$59.21	\$60.69	\$62.20	\$63.75	\$65.33

**General Administration and Non-Union Classifications**  
**Series 3000 - 20 Years Longevity Scale (\$1000)**

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
3001	None	\$15.98	\$16.37	\$16.77	\$17.17	\$17.59	\$18.02	\$18.46	\$18.91	\$19.37	\$19.84	\$20.32	\$20.82	\$21.33
3002	Account Clerk; Library Assistant	\$18.98	\$19.44	\$19.92	\$20.40	\$20.90	\$21.41	\$21.94	\$22.47	\$23.02	\$23.59	\$24.17	\$24.76	\$25.37
3003	Administrative Assistant; Assessing Technician; Children's Librarian; Firefighter; Recreation Program Coordinator	\$21.78	\$22.31	\$22.86	\$23.42	\$23.99	\$24.58	\$25.18	\$25.80	\$26.43	\$27.08	\$27.75	\$28.43	\$29.13
3004	Deputy City Clerk/Deputy Tax Clerk; Executive Secretary; Finance Assistant; Firefighter/AEMT	\$24.78	\$25.39	\$26.01	\$26.65	\$27.30	\$27.97	\$28.66	\$29.37	\$30.09	\$30.83	\$31.59	\$32.36	\$33.16
3005	Communications Supervisor; Drug Free Communities Project Director; Firefighter/Paramedic; Fire Inspector; Master Firefighter; Working Foreman I; Welfare Administrator	\$26.48	\$27.13	\$27.80	\$28.48	\$29.18	\$29.90	\$30.63	\$31.39	\$32.16	\$32.95	\$33.76	\$34.60	\$35.45
3006	Master Firefighter/Paramedic; Working Foreman II	\$28.08	\$28.77	\$29.48	\$30.20	\$30.95	\$31.71	\$32.49	\$33.29	\$34.11	\$34.95	\$35.81	\$36.70	\$37.62
3007	Accountant; Fire Captain, Inspection Captain	\$30.58	\$31.33	\$32.10	\$32.90	\$33.71	\$34.54	\$35.39	\$36.26	\$37.15	\$38.07	\$39.01	\$39.97	\$40.96
3008	City Clerk/Tax Collector; Fire Captain/Paramedic; Library Director; Police Sergeant	\$35.18	\$36.05	\$36.94	\$37.85	\$38.78	\$39.74	\$40.72	\$41.73	\$42.76	\$43.82	\$44.90	\$46.01	\$47.15
3009	Municipal Services Deputy Director; Parks & Recreation Director	\$38.98	\$39.94	\$40.93	\$41.94	\$42.98	\$44.04	\$45.13	\$46.25	\$47.39	\$48.56	\$49.76	\$51.00	\$52.26
3010	Deputy Fire Chief; Police Lieutenant	\$41.78	\$42.81	\$43.87	\$44.96	\$46.07	\$47.21	\$48.38	\$49.57	\$50.80	\$52.06	\$53.35	\$54.67	\$56.02
3011	Prosecutor	\$45.48	\$46.61	\$47.76	\$48.94	\$50.15	\$51.39	\$52.67	\$53.97	\$55.31	\$56.68	\$58.08	\$59.53	\$61.02
3012	Deputy City Manager/Finance Director; Police Chief; Fire Chief; Municipal Services Director; Planning&Zoning Director/Special Projects Coordinator	\$48.88	\$50.09	\$51.33	\$52.60	\$53.91	\$55.24	\$56.61	\$58.01	\$59.45	\$60.93	\$62.44	\$63.99	\$65.57

**Police Department - NEPBA Local #214 Union Contract (expires 6/30/23; proposed 7/1/23 pay plan)**

**Table A**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
4001	Prosecutor's Secretary	\$18.50	\$18.96	\$19.44	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.10	\$23.68	\$24.27	\$24.88
4002	Communications Specialist	\$19.80	\$20.30	\$20.80	\$21.32	\$21.86	\$22.40	\$22.96	\$23.54	\$24.12	\$24.73	\$25.35	\$25.98	\$26.63
4003	Patrol Officer	\$24.60	\$25.22	\$25.85	\$26.49	\$27.15	\$27.83	\$28.53	\$29.24	\$29.97	\$30.72	\$31.49	\$32.28	\$33.08
4004	Detective	\$26.00	\$26.65	\$27.32	\$28.00	\$28.70	\$29.42	\$30.15	\$30.91	\$31.68	\$32.47	\$33.28	\$34.11	\$34.97

**Table B - Longevity Wages Ten Years (\$500)**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
5001	Prosecutor's Secretary	\$18.74	\$19.20	\$19.68	\$20.16	\$20.66	\$21.17	\$21.69	\$22.23	\$22.78	\$23.34	\$23.92	\$24.51	\$25.12
5002	Communications Specialist	\$20.04	\$20.54	\$21.04	\$21.56	\$22.10	\$22.64	\$23.20	\$23.78	\$24.36	\$24.97	\$25.59	\$26.22	\$26.87
5003	Patrol Officer	\$24.84	\$25.46	\$26.09	\$26.73	\$27.39	\$28.07	\$28.77	\$29.48	\$30.21	\$30.96	\$31.73	\$32.52	\$33.32
5004	Detective	\$26.24	\$26.89	\$27.56	\$28.24	\$28.94	\$29.66	\$30.39	\$31.15	\$31.92	\$32.71	\$33.52	\$34.35	\$35.21

**Table C - Longevity Wages 20 Years (\$1000)**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
6001	Prosecutor's Secretary	\$18.98	\$19.44	\$19.92	\$20.40	\$20.90	\$21.41	\$21.94	\$22.47	\$23.02	\$23.58	\$24.16	\$24.75	\$25.36
6002	Communications Specialist	\$20.28	\$20.78	\$21.28	\$21.80	\$22.34	\$22.88	\$23.44	\$24.02	\$24.61	\$25.21	\$25.83	\$26.46	\$27.11
6003	Patrol Officer	\$25.08	\$25.70	\$26.33	\$26.97	\$27.63	\$28.31	\$29.01	\$29.72	\$30.45	\$31.20	\$31.97	\$32.76	\$33.57
6004	Detective	\$26.48	\$27.13	\$27.80	\$28.48	\$29.18	\$29.90	\$30.63	\$31.39	\$32.16	\$32.95	\$33.76	\$34.60	\$35.45

**Municipal Services Department - SEA Local#49 Union Contract (July 1, 2021 - June 30, 2024) effective 12/6/21**

**Series 7000**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
7001	Buildings & Grounds Custodian	\$16.50	\$16.91	\$17.34	\$17.77	\$18.21	\$18.67	\$19.13	\$19.61	\$20.10	\$20.61	\$21.12	\$21.65	\$22.19
7002	Light Equipment Operator, Transfer Station Operator	\$18.10	\$18.55	\$19.02	\$19.49	\$19.98	\$20.48	\$20.99	\$21.52	\$22.05	\$22.60	\$23.17	\$23.75	\$24.34
7003	Refuse Packer Operator, Heavy Equipment Operator I	\$20.10	\$20.60	\$21.12	\$21.65	\$22.19	\$22.74	\$23.31	\$23.89	\$24.49	\$25.10	\$25.73	\$26.37	\$27.03
7004	Heavy Equipment Operator II	\$22.10	\$22.65	\$23.22	\$23.80	\$24.39	\$25.00	\$25.63	\$26.27	\$26.93	\$27.60	\$28.29	\$29.00	\$29.72
7005	Mechanic	\$24.10	\$24.70	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95	\$28.65	\$29.36	\$30.10	\$30.85	\$31.62	\$32.41

**Series 8000 - 10 Year Longevity (\$500)**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
8001	Buildings & Grounds Custodian	\$16.74	\$17.15	\$17.58	\$18.01	\$18.45	\$18.91	\$19.38	\$19.85	\$20.34	\$20.85	\$21.36	\$21.89	\$22.43
8002	Light Equipment Operator, Transfer Station Operator	\$18.34	\$18.79	\$19.26	\$19.73	\$20.22	\$20.72	\$21.23	\$21.76	\$22.29	\$22.84	\$23.41	\$23.99	\$24.58
8003	Refuse Packer Operator, Heavy Equipment Operator I	\$20.34	\$20.84	\$21.36	\$21.89	\$22.43	\$22.98	\$23.55	\$24.13	\$24.73	\$25.34	\$25.97	\$26.61	\$27.27
8004	Heavy Equipment Operator II	\$22.34	\$22.89	\$23.46	\$24.04	\$24.63	\$25.24	\$25.87	\$26.51	\$27.17	\$27.84	\$28.53	\$29.24	\$29.96
8005	Mechanic	\$24.34	\$24.94	\$25.56	\$26.19	\$26.84	\$27.51	\$28.19	\$28.89	\$29.60	\$30.34	\$31.09	\$31.86	\$32.65

**Series 9000 - 20 Year Longevity (\$1000)**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
9001	Buildings & Grounds Custodian	\$16.98	\$17.39	\$17.82	\$18.25	\$18.69	\$19.15	\$19.62	\$20.09	\$20.58	\$21.09	\$21.60	\$22.13	\$22.67
9002	Light Equipment Operator, Transfer Station Operator	\$18.58	\$19.03	\$19.50	\$19.97	\$20.46	\$20.96	\$21.47	\$22.00	\$22.53	\$23.09	\$23.65	\$24.23	\$24.82
9003	Refuse Packer Operator, Heavy Equipment Operator I	\$20.58	\$21.08	\$21.60	\$22.13	\$22.67	\$23.22	\$23.79	\$24.37	\$24.97	\$25.58	\$26.21	\$26.85	\$27.51
9004	Heavy Equipment Operator II	\$22.58	\$23.13	\$23.70	\$24.28	\$24.88	\$25.48	\$26.11	\$26.75	\$27.41	\$28.08	\$28.77	\$29.48	\$30.20
9005	Mechanic	\$24.58	\$25.18	\$25.80	\$26.43	\$27.08	\$27.75	\$28.43	\$29.13	\$29.84	\$30.58	\$31.33	\$32.10	\$32.89

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 5 - TAX CAP & CALCULATION**

## City of Franklin Tax Cap

The City tax cap is calculated according to City Charter section C-32 last amended 11/24/1998 as follows:

### Chapter C Charter

#### § C-32 Budget procedure.

[Added 11-25-1969]

At such time as may be requested by the Manager or specified by the Administrative Code, each officer or director of a department shall submit an itemized estimate of the expenditures for the next fiscal year for the departments or activities under his control. The Manager shall submit the proposed budget to the Council at least one month before the start of the fiscal year of the budget.

- A. Limitation of budget increases. Recognizing that final tax rates for the City of Franklin are set by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:35, I, the administration, School Department and City Council of the City of Franklin shall develop their annual budget proposals and the City Council shall act upon such proposals in accordance with the mandates of this section. In establishing a combined municipal budget, the City Council shall be allowed to assume an estimated property tax rate only in an amount equal to the tax rate established during the prior fiscal year increased by a factor equal to the change in the National Cost of Living Index as published by the United States Department of Labor for the calendar year immediately preceding budget adoption. Total expenditures for any given budget year shall not exceed funds reasonably calculated to be derived by a tax rate so established in addition to other revenues generated by the municipality. In the event of the loss of other revenues other than from property taxes from any single source in excess of 2% of the prior year's revenues or a combination of sources in excess of 4% of the prior year's revenues, the Franklin City Council may, by a two-thirds vote, exceed the above limitation but not in excess of the amount of the lost revenue. This provision shall not limit the Council from appropriately funding any programs or accounts mandated to be paid from municipal funds by state or federal law.

[Added 11-28-1989]

- B. Exception to budget limitation. The total or any part of principal and interest payments of any municipal bond, whether established for school or municipal purposes, may be exempted from being included in expenditures subject to the prior limitation upon a two-



thirds vote of the Franklin City Council. This decision shall be made annually. Additionally, capital expenditures deemed necessary by the Franklin City Council may similarly be exempted from this limitation by a two-thirds vote.

[Added 11-28-1989; amended 11-24-1998]

- C.** Budget limitation in a revaluation year. When the City Council accepts an increase in real estate values as the result of a City-wide revaluation, the City Council shall adhere to a maximum increase in the combined real estate tax revenues as follows: The combined real estate taxes raised from the prior budget year shall be increased by a factor no more than the change in the National Cost of Living Index as published by the United States Department of Labor for the calendar year immediately preceding budget adoption, then using this figure in establishing the new combined municipal budget. In the event of the loss of other revenues other than from property taxes from any single source in excess of 2% of the prior year's revenue or a combination of sources in excess of 4% of the prior year's revenues, the Franklin City Council may, by a two-thirds vote, exceed the above limitation but not in excess of the amount of the lost revenue.

[Added by referendum 11-27-2001]

- D.** Budget limitation with annual changes in assessments. When annual changes in real estate values occur as a result of State of New Hampshire assessing requirements, the City Council shall adhere to a maximum increase in combined real estate tax revenues as follows:

[Added 10-1-2002]

- (1)** The combined real estate taxes raised from the prior year shall be increased by a factor no more than the change in the National Cost of Living Index as published by the United States Department of Labor for the calendar year immediately preceding budget adoption, plus real estate taxes calculated by applying the prior year real estate tax rate to the net increase in new construction. "Net increase in new construction" is defined as: the total dollar value of building permits less total dollar value of demolition permits issued for the period of April 1-March 31 preceding budget adoption.
- (2)** In the event of the loss of other revenues other than from property taxes from any single source in excess of 2% of the prior year's revenue or a combination of sources in excess of 4% of the prior year's revenues, the Franklin City Council may, by a two-thirds vote, exceed the above limitation but not in excess of the amount of the lost revenue.

**City of Franklin, New Hampshire**  
**Tax Cap Calculation**  
**FY2024 Budget**

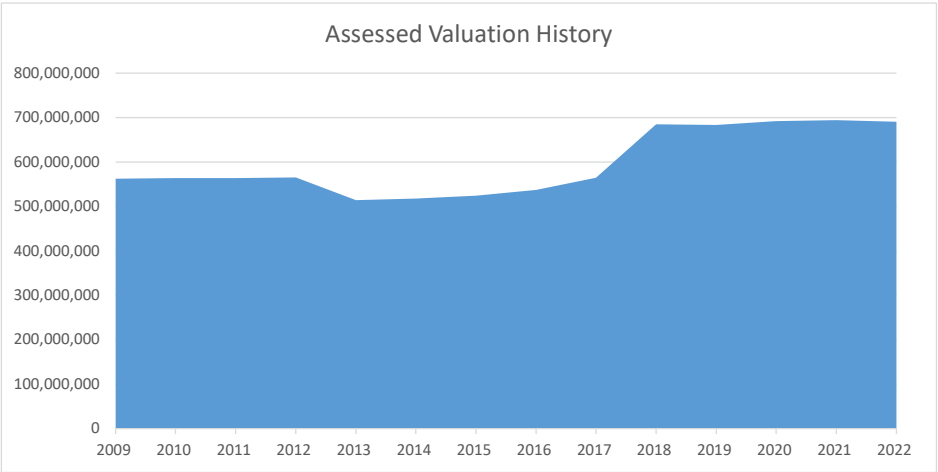
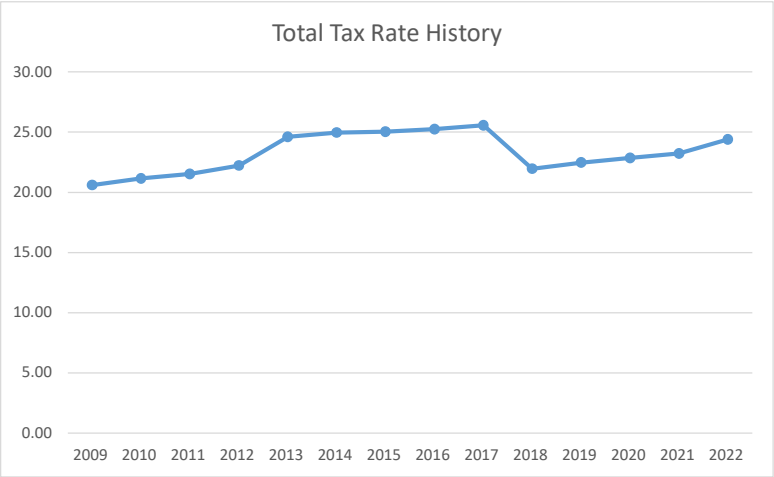
Taxes from Prior Year Including TIF's			\$17,169,934
CPI-U (Dec-Dec)		6.5%	<u>1,116,046</u>
	Subtotal		18,285,980
Pick Up in Value			
	Assessed Value/1000	10,548	
	PY Tax Rate	24.39	<u>257,263</u>
Tax Cap Operating per C-32A (Manager's Proposal)			18,543,242
Principle & Interest Payments & Capital per C-32B (Council Adopted)			0
<b>Total Taxes Allowed to be Assessed</b>			<b><u><u>\$18,543,242</u></u></b>

**Tax Cap Breakout:**

School Statewide Property Tax	\$1,217,843	7%
School Local School District	5,384,379	29%
Merrimack County	1,931,238	10%
TIF Districts	134,614	1%
Veteran's Credits	128,525	1%
Overlay	31,000	0%
Municipal Operations	9,715,643	52%
Principle & Interest & Capital	0	0%
<b>Total Property Tax Supporting Current Budget</b>	<b><u><u>\$18,543,242</u></u></b>	<b>100%</b>

City of Franklin, New Hampshire  
Tax Rate History  
FY2024 Budget

City Fiscal Year	DRA Tax Year	Statewide Property Tax	Local School Tax	County Tax	TIF Districts	Municipal	Total Taxes	Tax Rate	Assessed Valuation	CPI-U	
										Year	Dec-Dec Average
2010	2009	1,425,703	3,005,396	1,566,463	0	5,512,958	11,510,520	20.59	562,675,690	2007-2008	0.10%
2011	2010	1,337,334	3,005,396	1,549,990	0	5,958,473	11,851,193	21.14	563,925,990	2008-2009	2.70%
2012	2011	1,316,652	3,072,718	1,572,663	0	6,107,302	12,069,335	21.52	564,121,750	2009-2010	1.50%
2013	2012	1,311,104	3,217,126	1,624,009	0	6,332,916	12,485,155	22.22	565,034,850	2010-2011	3.00%
2014	2013	1,334,615	3,299,945	1,438,917	4,386	6,496,717	12,574,580	24.60	514,177,200	2011-2012	1.70%
2015	2014	1,162,694	3,427,275	1,582,246	3,556	6,690,488	12,866,259	24.95	518,253,005	2012-2013	1.50%
2016	2015	1,216,829	3,478,307	1,562,503	14,582	6,796,515	13,068,736	25.03	524,340,346	2013-2014	0.80%
2017	2016	1,177,459	3,571,663	1,556,524	16,482	7,167,098	13,489,226	25.23	537,482,395	2014-2015	0.70%
2018	2017	1,160,674	3,862,005	1,644,342	40,786	7,630,188	14,337,995	25.56	564,700,933	2015-2016	2.10%
2019	2018	1,178,555	4,257,639	1,637,583	82,454	7,831,439	14,987,670	21.96	684,990,430	2016-2017	2.10%
2020	2019	1,158,237	4,359,548	1,771,581	62,718	7,926,931	15,279,015	22.47	683,192,155	2017-2018	1.90%
2021	2020	1,201,740	4,467,353	1,783,039	87,053	8,216,820	15,756,005	22.84	692,559,061	2018-2019	2.30%
2022	2021	1,190,971	4,595,004	1,851,087	83,785	8,334,225	16,055,072	23.21	694,248,853	2019-2020	1.40%
2023	2022	1,224,669	4,943,755	1,855,996	82,454	9,067,087	17,173,961	24.39	690,758,249	2020-2021	7.00%



***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 6 – STATISTICAL INFO**

## **City Clerk/Tax Collector Office Statistics**

Unless otherwise noted, these numbers are for the period  
April 1, 2022 to March 31, 2023

### **Motor Vehicle Transactions**

We processed an estimated 12,548 Motor Vehicle Transactions; this breaks down to be approximately 241 registrations per week or 48 per day.  
Boat Registrations: 275

### **Vital Records**

We have processed the following vital records: 1654

<b><u>MONTH</u></b>	<b><u>VITAL RECORD FIRST COPY</u></b>	<b><u>VITAL RECORD SUBSEQUENT COPIES</u></b>	<b><u>MARRIAGE LICENSES</u></b>
April 2022	57	75	1
May 2022	66	46	3
June 2022	79	62	4
July 2022	69	79	6
August 2022	71	62	7
September 2022	71	67	9
October 2022	59	92	3
November 2022	69	66	1
December 2022	64	53	1
January 2023	67	106	1
February 2023	58	47	7
March 2023	65	58	3
<b>Totals</b>	<b>795</b>	<b>813</b>	<b>46</b>

(We are unable to run data that breaks it down by birth, death, marriage or divorce record)

**Dogs:** Licensed 1143 dogs

**Hunting/Fishing Licenses:** 76 licenses issued

**OHRV (Snowmobile and ATV registrations):** 146 registrations issued

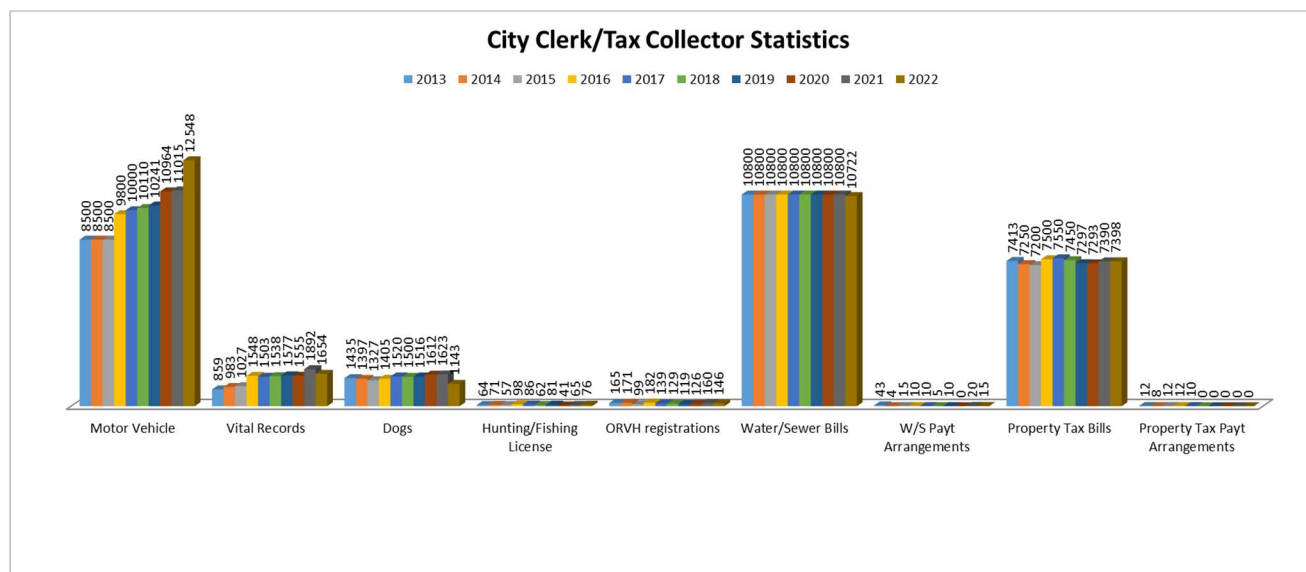
**Water/Sewer Bills**

<b><u>Average Water/Sewer Bills (4 Quarters Averaged Together)</u></b>	<b><u>Cycle One</u></b>	<b><u>Cycle Two</u></b>	<b><u>Cycle Three</u></b>
Bills Sent by Mail	634	966	751
Paperless	99	117	114
<b>GRAND TOTAL</b>	<b>733</b>	<b>1083</b>	<b>865</b>
<b><u>Delinquent Water/Sewer Notice</u></b>	<b><u>Cycle 1</u></b>	<b><u>Cycle 2</u></b>	<b><u>Cycle 3</u></b>
Sent by Mail Only	147	189	183
<b>GRAND TOTAL</b>	<b>147</b>	<b>189</b>	<b>183</b>

The City Clerk/Tax Collector Office generates the water/sewer bills, and accepts the payments for the bills as well. The City of Franklin has 3 billing cycles that are issued on a quarterly basis, which results in a billing cycle every month. The average amount of water/sewer payment arrangements on accounts after 60 days delinquent is 1-2 a billing cycle. There were 15 payment arrangements on accounts that were delinquent.

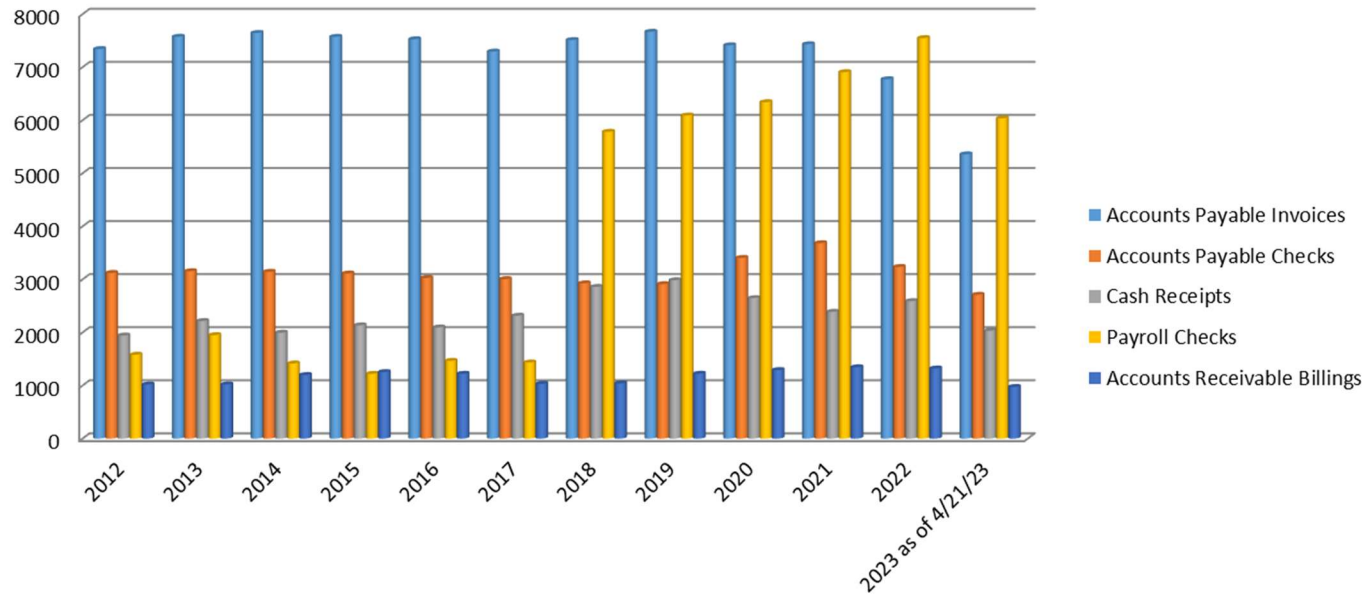
### **Property Tax Bills**

The total amount of tax bills in 2022 were 7398. The break down for the bills were: July 2022-mailed 3281 bills and sent 409 Paperless bills by email, and in December 2022-mailed 3266 bills and sent 442 Paperless bills by email.

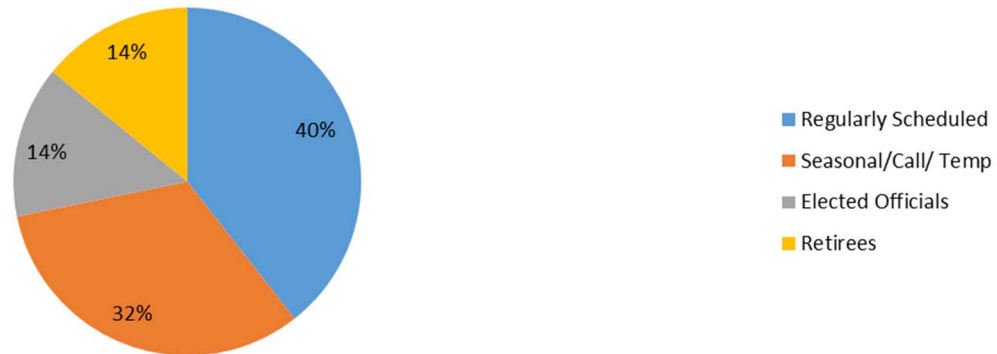


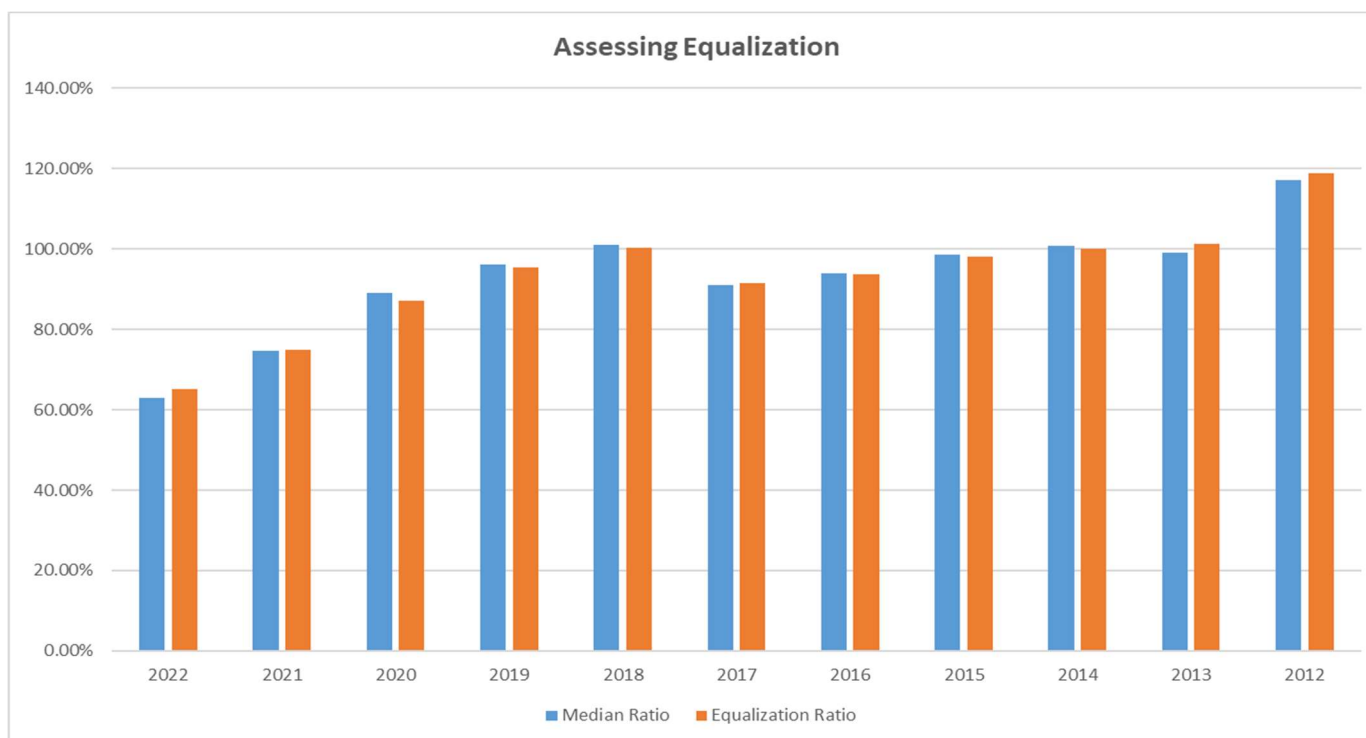
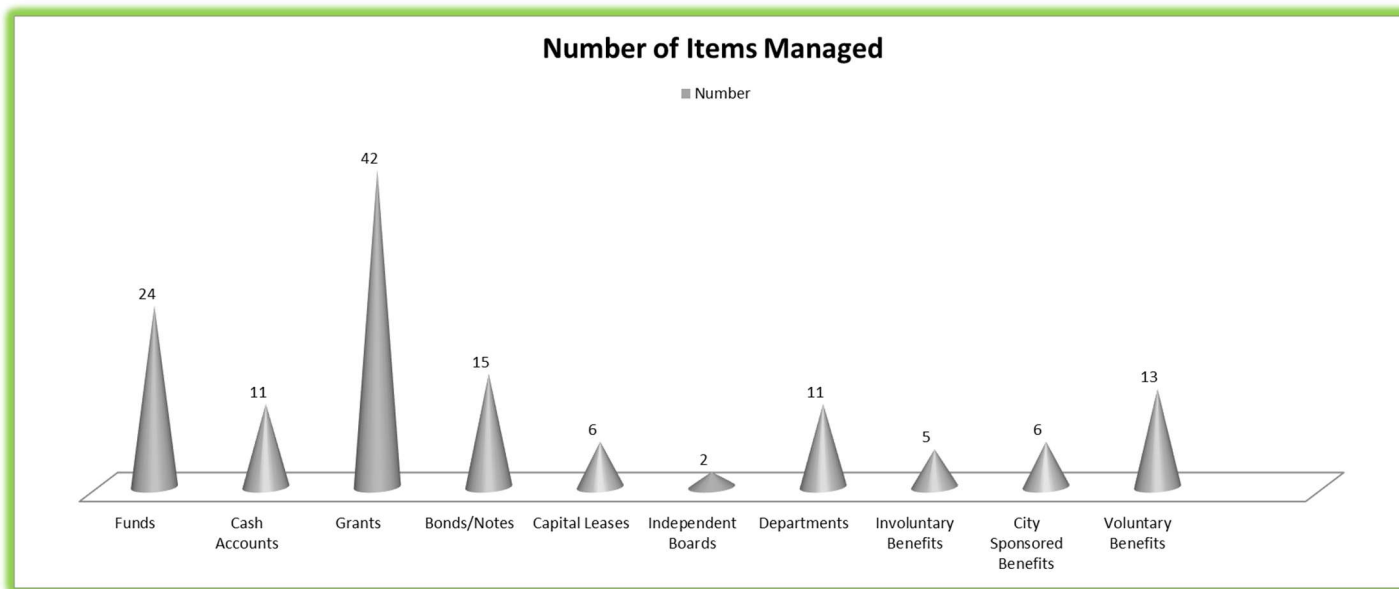
## Finance Statistics

### Processed Annually



### Human Resources Services







## Planning & Zoning Department: Permit Summary for FY 24

Permit Type:	Calendar Year			
	2019	2020	2021	2022
Single/Two Family Home Construction	10	7	8	5
Single/Two Family Home Additions Renovations	20	17	66	35
Single Family Manufactured Homes	3	4	1	2
Multi-Family Construction	1	0	0	0
Multi-Family Renovation	1	3	5	1
Decks/Shed/Accessory Structure	34	41	17	43
Commercial / Industrial Construction	3	2	1	2
Commercial / Industrial Renovations	6	11	9	18
Solar Systems	3	6	3	14
Mechanical	185	198	190	219
Signs	15	4	7	19
Planning Board	12	10	13	13
Zoning Board	23	8	16	10
Heritage Commission	16	4	6	17
Demolition Permits	19	21	22	23
Accessory Dwelling Units	0	0	1	1
<b>Total * Permits</b>	<b>351</b>	<b>336</b>	<b>365</b>	<b>422</b>
* "Total" does not capture the following permits: Changes of Use; Administrative Approvals; Etc.				

### Key Planning & Zoning Departmental Projects During FY 2023

Participation in the Bi-Weekly meetings and regular strategy & planning discussions on economic revitalization, including the purchase of Stanley Mill property and the submission of four grants that could pay for remediation of Stanley Mill property.
Continued work on the NHDOT TAP Grant for the renovation of the Trestle Bridge.
Provide support for Brownfield (environmental cleanup) work at the Fire Dept and future Cumberland Farms properties.
Prepare materials to support the updates to the City's GIS tax maps.
Administration and oversight of Planning Board, Zoning Board, and Heritage Commission; includes review and comment on all applications and attendance at night meetings.
Participation in City Council meetings and matters.
Crafting and presentation of a new "Groundwater Protection" ordinance and revisions to "Parking" ordinances and rules.
Multiple applications were revised to become more customer-friendly.
Continued administration of Building Permits and many Requests for Service, all of which are becoming more complex as the properties being developed are more complex.
Participation in monthly Regional Planning Commission meetings.
Endless hours of guidance provided to citizens, developers, business owners, and the general public to help them understand the land use and Code rules applicable to them, and how to work through them.

## Franklin Police Department 2022 Statistics

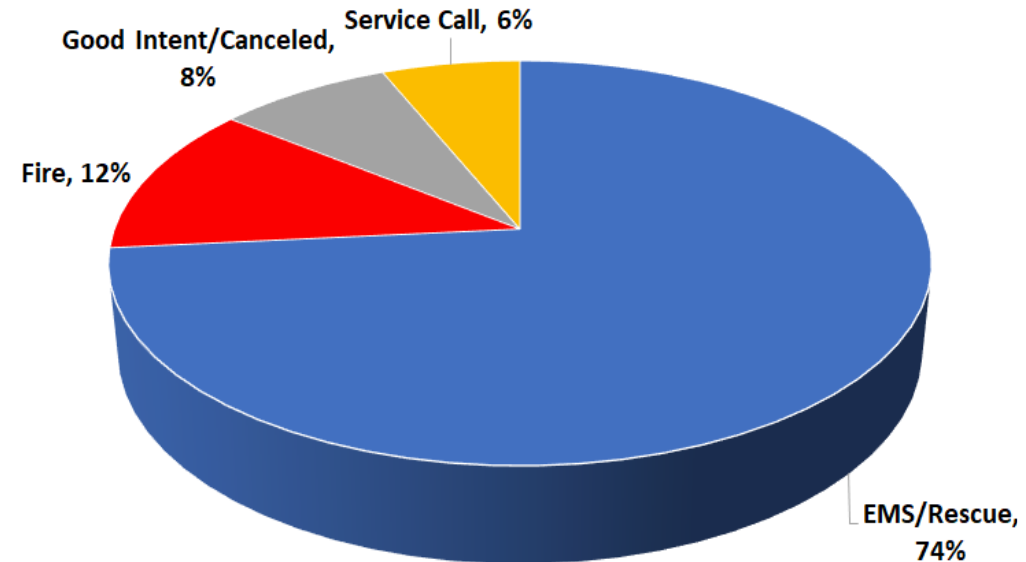
<u>Month</u>	<u>Total CFS</u>	<u>Franklin CFS</u>	<u>Arrests</u>	<u>Assaults</u>	<u>Burglary</u>	<u>Domestic</u>	<u>Drug Act.</u>	<u>DWI</u>	<u>Parking Tickets</u>	<u>MV Stops</u>	<u>MVA</u>
January	4722	3185	95	7	0	15	31	8	1	389	14
February	4284	2917	80	5	0	10	17	2	16	148	12
March	5149	3628	86	23	0	27	4	3	6	209	12
April	4812	3400	69	9	0	17	7	8	8	209	13
May	5466	3875	89	11	0	22	14	5	3	181	13
June	5537	4016	77	7	0	18	9	2	17	244	20
July	5534	3987	109	10	2	19	17	6	2	392	15
August	5493	3856	100	4	0	24	13	4	4	321	14
September	4833	3372	70	8	1	28	16	9	0	151	14
October	4761	3497	67	5	0	16	16	7	1	180	14
November	4898	3553	69	17	1	15	23	4	11	126	12
December	5143	3748	68	9	0	12	9	2	16	261	13
	<b>60632</b>	<b>43034</b>	<b>979</b>	<b>115</b>	<b>4</b>	<b>223</b>	<b>176</b>	<b>60</b>	<b>85</b>	<b>2811</b>	<b>166</b>
			<b>Breakdown of Calls for Service</b>								
			<u>Month</u>	<u>Total CFS</u>	<u>Alexandria</u>	<u>Bristol</u>	<u>Danbury</u>	<u>Franklin</u>	<u>Hill</u>	<u>Andover</u>	
			January	4722	261	771	167	3185	21	317	
			February	4284	165	771	118	2917	9	304	
			March	5149	278	839	74	3628	10	320	
			April	4812	236	770	80	3400	16	310	
			May	5466	257	913	93	3875	18	310	
			June	5537	279	886	72	4016	18	266	
			July	5534	211	1023	81	3987	15	217	
			August	5493	253	980	152	3856	13	239	
			September	4833	225	860	108	3372	15	253	
			October	4761	148	791	76	3497	10	239	
			November	4898	222	801	63	3553	17	242	
			December	5143	209	836	73	3748	14	263	
				<b>60632</b>	<b>2744</b>	<b>10241</b>	<b>1157</b>	<b>43034</b>	<b>176</b>	<b>3280</b>	
			<b>Yearly Breakdown of Calls for Service</b>								
				<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>		
			Alexandria	2744	2477	1654	1350	1371	1656		
			Andover	3280	3970	2110	1868	2152	1667		
			Bristol	10241	10018	7200	12180	12018	11724		
			Danbury	1157	1659	877	967	871	1078		
			Franklin	43034	41013	21461	19455	19188	25928		
			Hill	176	1188	805	1169	889	849		
				<b>60632</b>	<b>60325</b>	<b>34107</b>	<b>36989</b>	<b>36489</b>	<b>42902</b>		



# Fiscal Year 2023 Franklin Fire Department

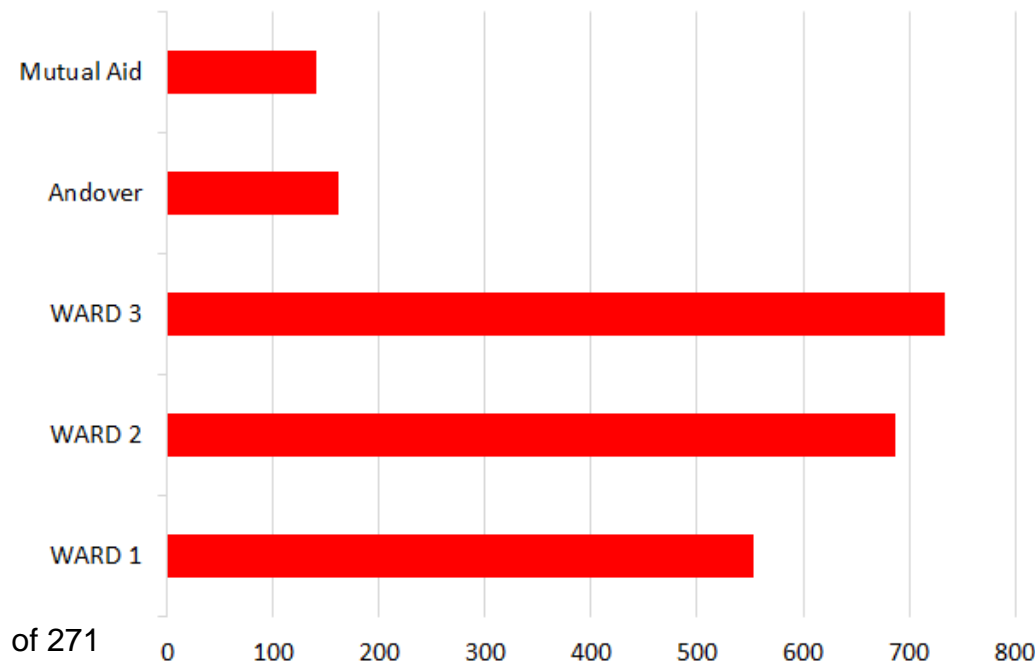
## Incident By Type:

Incident Type:	July 2022-March 2023	Percentage of Total Incidents	Projected FY23 Year End
EMS/Rescue	1254	74%	1672
Fire	206	12%	275
Good Intent/Canceled	137	8%	183
Service Call	109	6%	145
Totals	1706	100%	2275



## Incident By Location:

	WARD 1	WARD 2	WARD 3	Andover	Mutual Aid
Total Number of Incidents July 2022- March 2023	415	515	550	121	105
Projected Number of Incidents July 2022- March 2023	553	687	733	161	140

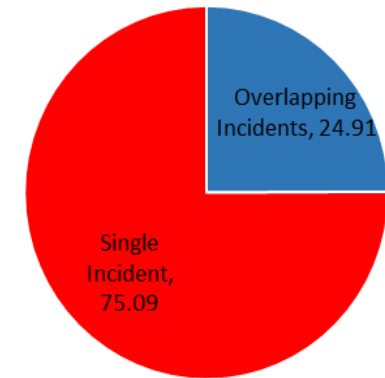




# Fiscal Year 2023 Franklin Fire Department

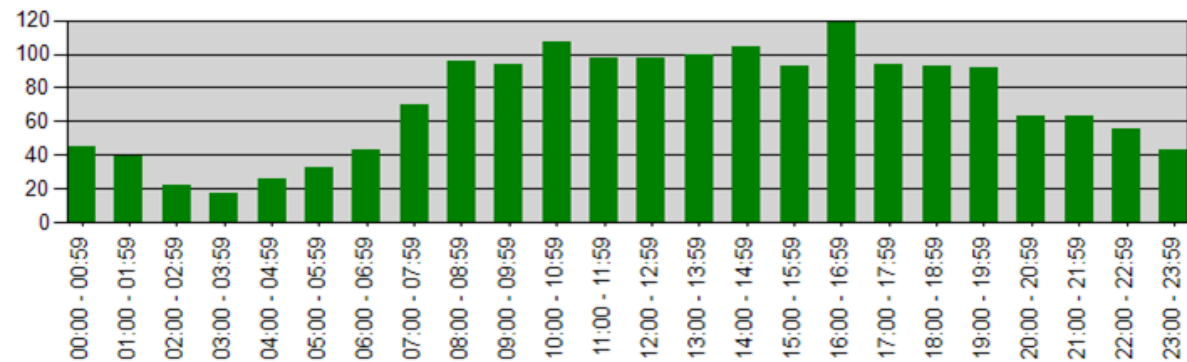
## Concurrent Incidents (July 2022 - March 2023):

# OVERLAPPING	% OVERLAPPING	TOTAL
425	24.91	1706



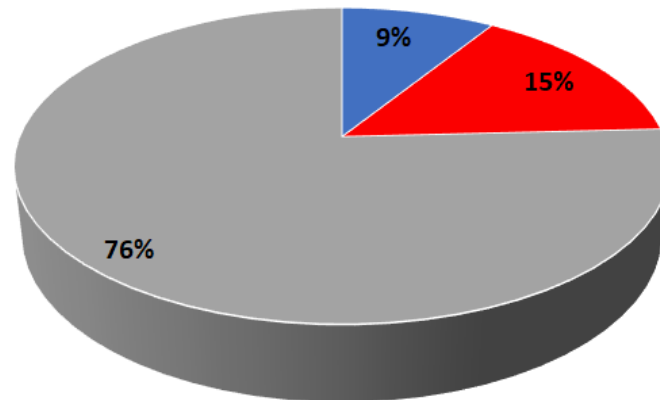
## Incidents by Time:

Busiest Four Hours:	Slowest Four Hours:	Time of Greatest Vulnerability:
1300 - 1700 (1pm - 5pm)	0200 - 0600 (2am - 6am)	1900 - 2300 (7pm - 11pm)

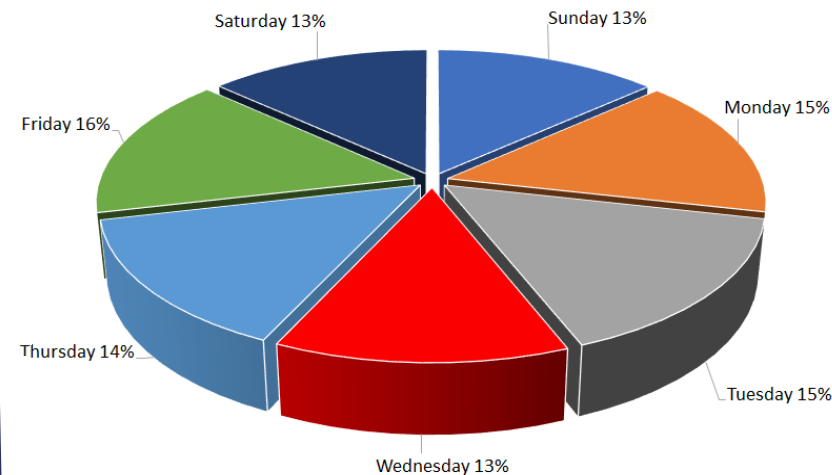


## Fire Department Request for "Off Duty" Assistance:

Since July 2022 through March 2023 additional off duty personnel have been requested to assist during 343 different emergencies. The Franklin Fire Department was only able to meet the need for adequate coverage during 31 incidents and partial coverage during 52 of these incidents. No coverage was met for 260 of these calls. This results in a delay response or mitigation.



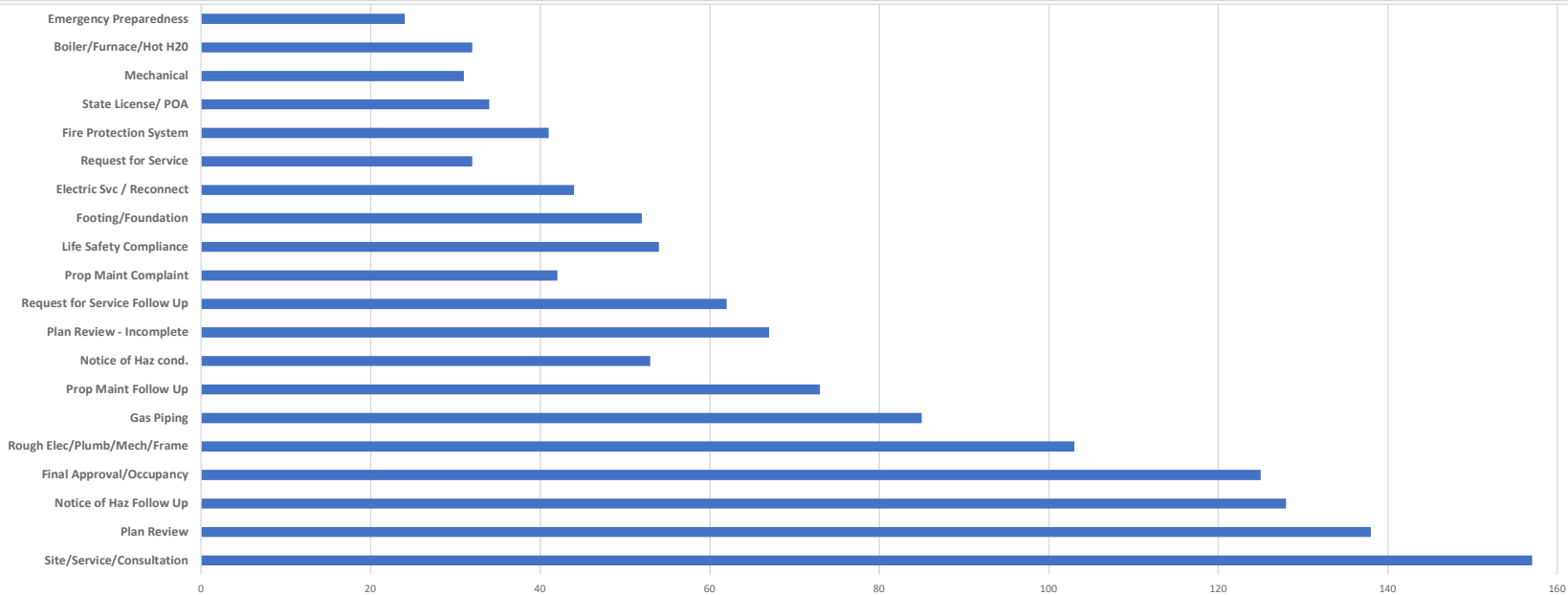
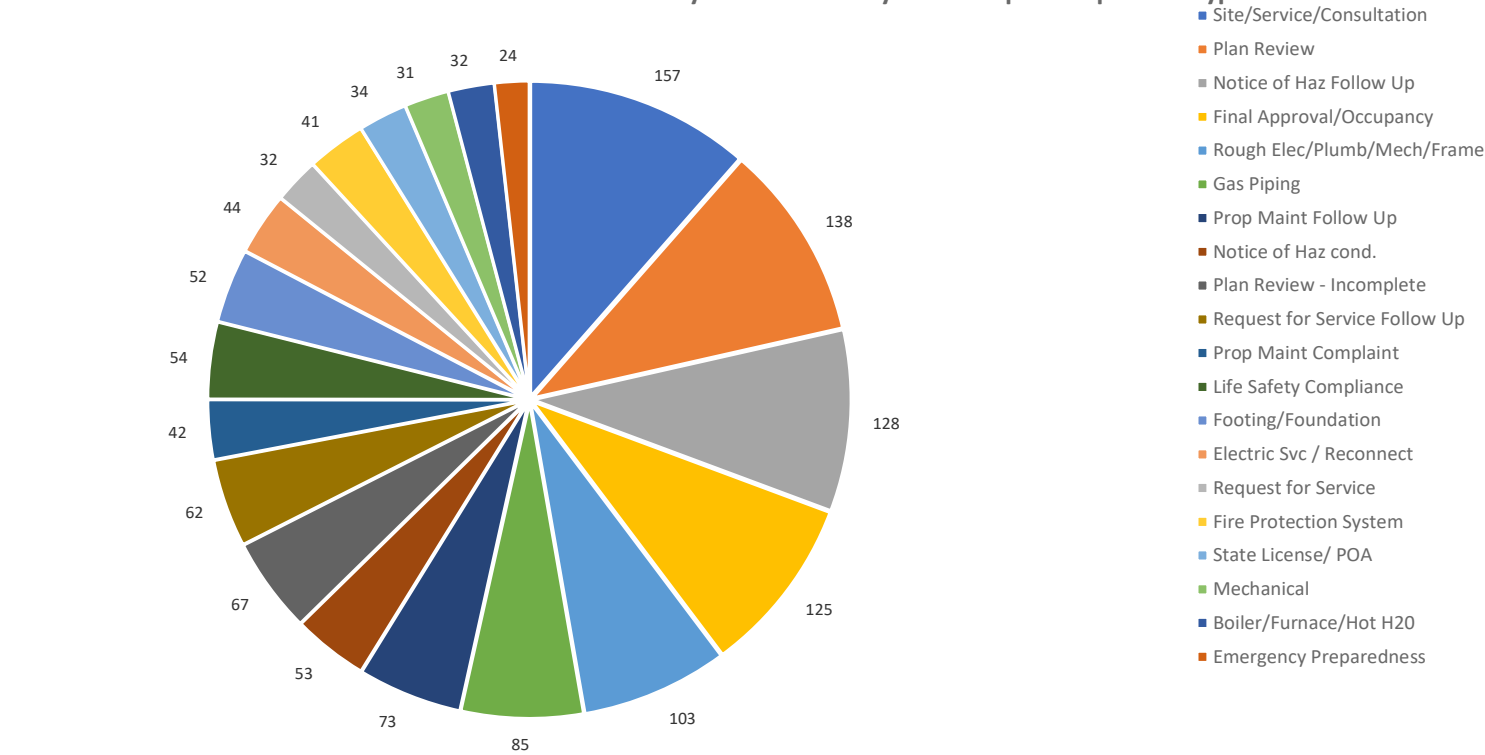
## Busiest Days of the Week:



2022 Inspections	Ct
MH Park Inspections	210
MH Park Re-inspections	12
Apartments Inspected	11
Apartments Re-Inspected	0
Site/Service/Consultation	157
Plan Review	138
Notice of Haz Follow Up	128
Final Approval/Occupancy	125
Rough Elec/Plumb/Mech/Frame	103
Gas Piping	85
Prop Maint Follow Up	73
Notice of Haz cond.	53
Plan Review - Incomplete	67
Request for Service Follow Up	62
Prop Maint Complaint	42
Life Safety Compliance	54
Footing/Foundation	52
Electric Svc / Reconnect	44
Request for Service	32
Fire Protection System	41
State License/ POA	34
Mechanical	31
Boiler/Furnace/Hot H2O	32
Emergency Preparedness	24
Insulation	31
Plan Review - Solar Array	25
Underslab	14
Health Inspect Related	12
Demolition	12
Multi- Family	7
Back Tax/Admin Request	8
Generator	9
Underground Electric	8
Gas SVC Reconnect	14
Drywall Fastener/pattern	5
New Construction	11
Solar Array	2
Re-Inspections	3
Deck	2
Special Events Inspection	1
Pellet - Wood Stove	2
Welfare	6
Tilton - MOU	0
Shed	1
Complaint	2
Prop Maint Resinspect	0
Annual	0
Assembly	4
Prop Maint Inspect	0
Fire Investigation	0
School Inspect	0
<b>Total</b>	<b>1789</b>

Notes -  
**MH PARK INSPECTIONS**  
excluded from graphs.  
**Apartments and Apartments reinspect**  
excluded from graphs.

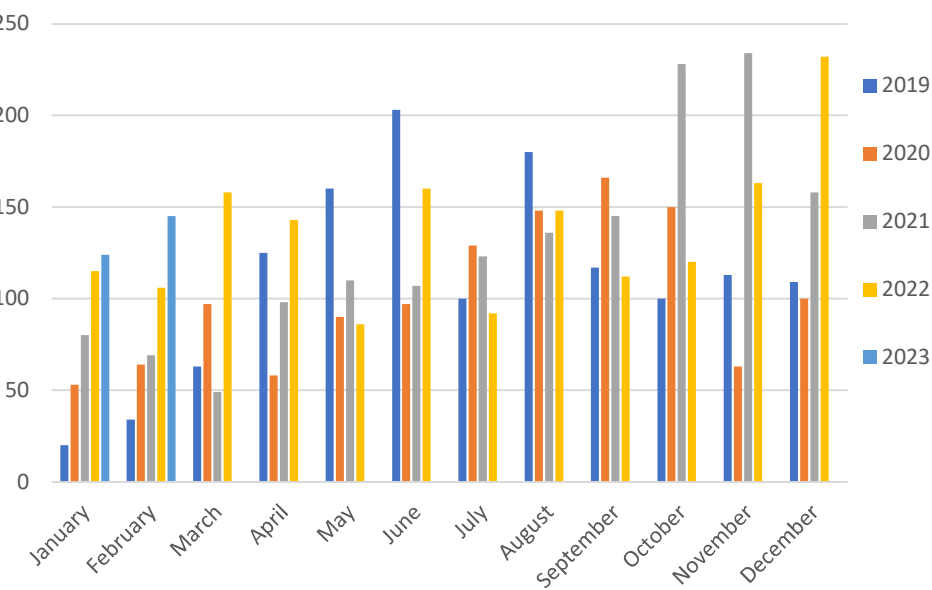
Franklin Fire Prevention Inspections  
February 2022 - February 2023 - Top 20 Inspection Types



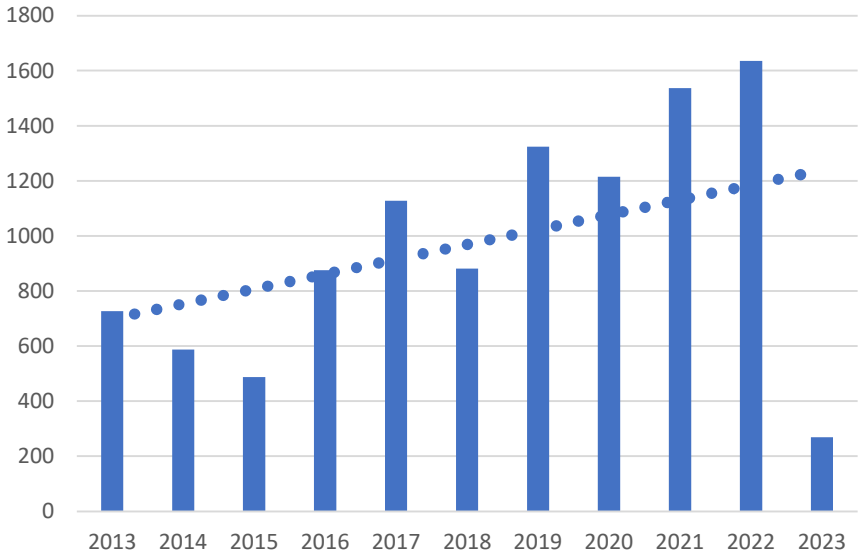
# Franklin Fire Department - Annual Inspections Conducted

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2013													726
2014													587
2015													487
2016													875
2017													1127
2018													881
2019	20	34	63	125	160	203	100	180	117	100	113	109	1324
2020	53	64	97	58	90	97	129	148	166	150	63	100	1215
2021	80	69	49	98	110	107	123	136	145	228	234	158	1537
2022	115	106	158	143	86	160	92	148	112	120	163	232	1635
2023	124	145	0	0	0	0	0	0	0	0	0	0	269

Inspections by Month 2019 - 2023



Inspections by Year 2013 - 2023



**MUNICIPAL SERVICES DEPARTMENT  
STATISTICAL DATA BY DIVISION  
CALENDAR YEAR 2022**

**MUNICIPAL SERVICES ADMINISTRATION**

- 3 Full Time Employees
- 2,600 Phones Requests
- Ongoing and repetitive work orders requiring constant re-prioritization
- 41 Service Requests
- Processed approximately 2,400 invoices
- Ongoing oversight and management of 7 department divisions
- Oversight of outside contractual services
- Maintain regulatory compliance with State, Federal and County agencies
- Procurement of competitive contracts for materials, goods and services

**WATER DEPARTMENT**

- 4 Full Time Employees
- 6 N.H. Certified Public Water System Operators
- 2,500 Service Connections
- 57 Miles of Water Mains
- 354 Fire Hydrants
- 892 Gate Valves
- 5 Water Tanks with 3 Pressure Zones
- 1 Water Treatment Plant
- 2 Booster Pumping Stations
- 2 pressure reducing chambers
- 5 Emergency Generators
- 3 Gravel Packed Wells
- 1 46-point vacuum Well Field
- 582,000 Gallons of Water = Average Daily Demand
- 8 Water leak repairs
- Numerous service requests: meter replacements, courtesy checks, turn offs/ons, etc

**SANITARY SEWER DEPARTMENT**

- 2 Full Time Employees
- 1,948 Service Connections
- 27 Miles of Sewer Mains
- 693 City Sewer Manholes / 52 Private Manholes
- 67% of City Sewer Budget = Franklin Share to WRBP

- 10 WRBP Member Communities with 14,500 Service Connections
- Franklins average daily flow to the State operated Wastewater Treatment Plant is 2.49 million gallons per day.
- Estimated inflow and infiltration rate of non -waste water into City Sanitary Sewer System is 67%

## **BUILDINGS and GROUNDS DIVISION**

- 5 Full Time of which one person is permanently assigned to Bessie Rowell
- 12 City Parking Lots
- 8 City Out-Buildings Totaling 15,641 Square feet
- 613 acres of athletic fields, beaches, city forests, parks and parking lots
- Provides major support for six City Departments

## **HIGHWAY DIVISION**

- 5 Full Time Employees
- 124 Lane Miles of Roads
- 18 Miles of Sidewalks
- 6 Bridges, all City maintained
- 15 Miles of Drain Pipe
- 1,082 Storm Drains
- 7 Signalized Intersections
- 39 Miles of Double Yellow Centerlines
- 16 Miles of White Edge lines
- 519 Street Lights
- 9 City Plow Routes. Average route cycle is 4 hours, depending on snowfall rate.
- 900 Tons of Salt used during the 2022/2023 winter season
- 1,900 Tons of Sand used during the 2022/2023 winter season
- 29 Snow and Ice Control operations performed during the 2022/2023 winter season
- Snow and Ice Control utilizes the following personnel performing all support for City wide Snow and Ice Control: 1 Solid Waste Division; 2 Vehicle Maintenance Division; 5 Highway Division; 2 Sewer Division; 3 Water Division; 4 Buildings and Grounds Division. Total 18 department employees and no hired contractors.
- Equipment used for Snow and Ice include: 5- large dump trucks with plow, wing plow and spreaders; 4- one ton dump trucks with plow and sanders; 1- 3/4 ton pick-up truck; 1- road grader; 2 front end loaders with plows 1 - 1 backhoe with plow; 2 - sidewalk tractors.
- Other maintenance includes: street sweeping; maintenance of gravel and paved road surfaces; sign repairs; tree pruning and removal; drainage repair and maintenance; sidewalk maintenance; a wide variety of seasonal maintenance tasks.



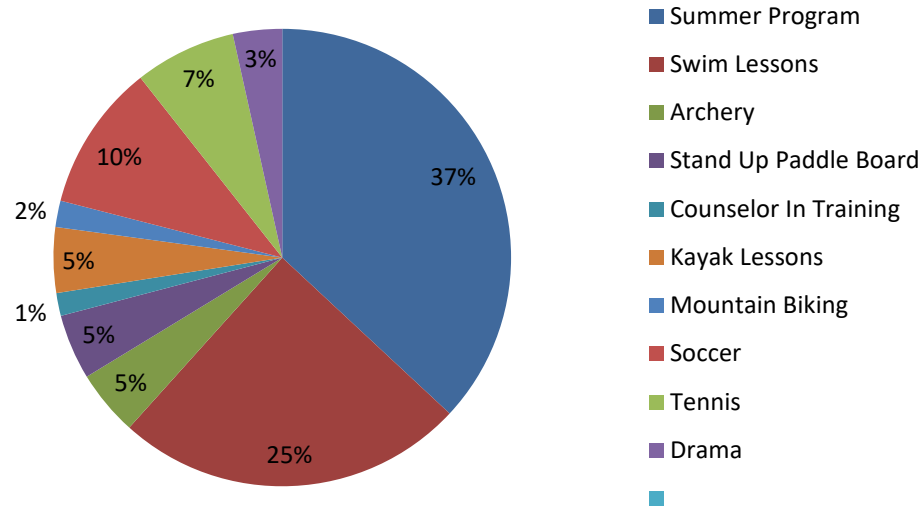
## **VEHICLE MAINTENANCE DIVISION**

- 2 Full Time Employees. Both Licensed for NH Motor Vehicle State Inspections
- 69 Registered, On Road Vehicles
- 70 Annual State Motor Vehicle Inspections performed in house
- 92 Other Types of Small Motorized Equipment
- 500+ services and repairs performed on city vehicles, plus small engine maintenance
- 9 Emergency Generators, Serviced Quarterly under service contract

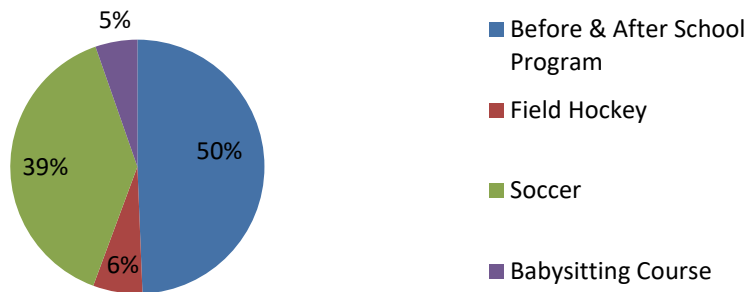
## **SOLID WASTE DIVISION**

- 3 Full Time Employees,
- 7 Licensed NH Solid Waste /Transfer Station Operators within MSD
- 2,919 tons of trash collected curbside
- 1,174 Tons of Trash collected at Transfer Station for Disposal at the Win-Waste trash to energy plant in Concord
- 1,459 Tons of Commercial / Industrial Solid Waste hauled directly to Win-Waste by private haulers.
- 883 Tons of Demolition Material Collected at Transfer Station and Disposed of
- Other Annual Recycling Tonnages Collected and Processed at the Transfer Station
  - 12 Tons of Electronics (Televisions, microwaves, monitors and all other electronic equipment
  - 2 tons of batteries
  - 26 tons of tires
  - 165 tons of scrap metal
  - 800 Cu. Yds. of Clean Wood Waste/ Vegetation Processed on-site and hauled off-site
  - 7 ½ tons glass recycled

## Summer Programs



## Fall Programs



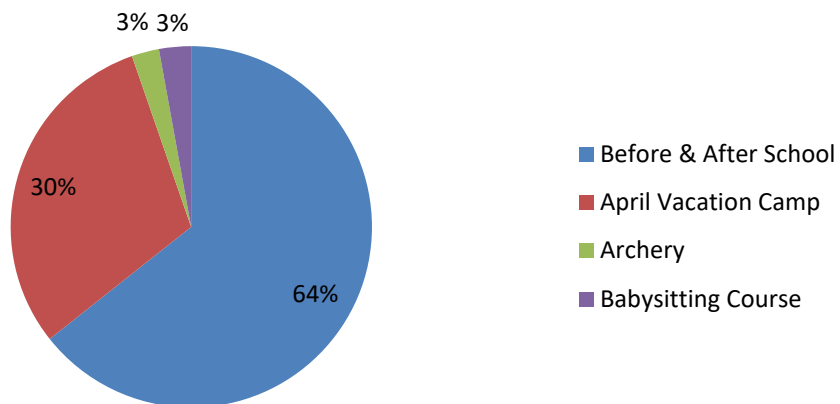
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## Winter Programs



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## Spring Programs



# FRANKLIN PUBLIC LIBRARY

## FY23 STATISTICS

**OPEN** **52 HOURS/WEEK**

### **CIRCULATION**

ADULT MATERIALS	7,627
MAGAZINES	350
DVDS & CDS	2,195
MUSEUM PASSES	43
INTERLIBRARY LOANS	1,472
JUVENILE MATERIALS	6,249
E-MATERIALS	3,696
<b>TOTAL</b>	<b>21,632</b>

**MATERIAL ADDITIONS** **881**

**NEW REGISTRATIONS** **188**

**COMPUTER USERS** **1,119**

**WI-FI TRAFFIC** **1,150 GB**

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 7 – REVENUES**

# City of Franklin, New Hampshire

## FY2024 Budget

### Revenue Summary

	FY 2023		FY2024 Budget		
Source	Default Budget Revenues	Actual Revenues thru 03/31/22 Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	% Change Over Prior Year Appropriated Revenues
<b>General Fund Revenues:</b>					
Taxes including PILOT's	17,308,870	17,277,868	18,658,790	18,658,790	7.8%
Licenses, Permits & Fees	1,474,430	1,143,230	1,548,945	1,548,945	5.1%
Federal & State Government	4,198,367	2,631,043	1,668,519	1,668,519	-60.3%
Charges For Services	1,382,402	1,184,438	1,465,040	1,465,040	6.0%
Miscellaneous Sources	663,565	593,449	743,029	778,029	17.2%
Revenue from Component Unit - School District	14,636,628	8,500,350	17,363,417	17,363,417	18.6%
Interfund Operating Transfers In	251,967	69,226	121,350	121,350	-51.8%
Other Financing Resources	710,193	0	897,682	897,682	26.4%
<b>Total General Fund Revenues</b>	<b>40,626,422</b>	<b>31,399,606</b>	<b>42,466,771</b>	<b>42,501,771</b>	<b>4.6%</b>
	TRUE	FALSE	TRUE	TRUE	
Municipal Departments (Over) Under Cap			(1,506,508)	(0)	
School District (Over) Under Cap			(0)	(0)	
Total City (Over) Under Cap			(1,506,508)	0	
<b>Capital Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Grant Fund Revenues</b>	<b>281,234</b>	<b>48,765</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>Parks &amp; Recreation Fund Revenues</b>	<b>15,500</b>	<b>16,945</b>	<b>15,500</b>	<b>15,500</b>	<b>0.0%</b>
<b>Police Outside Detail Fund Revenues</b>	<b>27,600</b>	<b>26,541</b>	<b>70,609</b>	<b>70,609</b>	<b>155.8%</b>
<b>Library Fund Revenues</b>	<b>259,408</b>	<b>50,649</b>	<b>286,214</b>	<b>264,776</b>	<b>2.1%</b>
<b>Water Fund Revenues</b>	<b>2,200,088</b>	<b>1,476,981</b>	<b>5,743,458</b>	<b>5,736,852</b>	<b>160.8%</b>
<b>Sewer Fund Revenues</b>	<b>1,636,416</b>	<b>1,090,097</b>	<b>7,014,774</b>	<b>6,975,432</b>	<b>326.3%</b>

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
<b>General Fund Revenues:</b>						
<b>Revenue From Taxes</b>						
01-0-000-31100-000 Property Taxes	17,169,934	17,146,665	18,543,242	18,543,242	8.0%	
01-0-000-31200-000 Land Use Change Tax	4,000	43,350	4,000	4,000	0.0%	Land taken out of current use
01-0-000-31850-000 Yield Tax	6,000	3,475	6,000	6,000	0.0%	Assessed on timber harvested from property in Franklin
01-0-000-31851-000 Gravel Tax	200	150	200	200	0.0%	Assessed on gravel removed from property in Franklin
01-0-000-31899-000 Host Fee - CRSW	8,000	8,000	8,000	8,000	0.0%	
01-0-000-31862-000 PILOT - Riverside	20,736	22,347	22,347	22,347	7.8%	Riverside Housing & Development Corporation PILOT
01-0-000-31900-000 Interest & Costs - Prop Tax	100,000	53,881	75,000	75,000	-25.0%	Interest from delinquent property taxes
<b>Total Taxes</b>	<b>17,308,870</b>	<b>17,277,868</b>	<b>18,658,790</b>	<b>18,658,790</b>	<b>7.8%</b>	
<b>Revenue From Licenses, Permits &amp; Fees</b>						
01-0-000-32150-000 Amusement Licenses	2,200	1,950	2,500	2,500	13.6%	Fees for video and other amusement games in public places. 1-10 machines at \$100 each; 11-20 \$50 each; 21-30 \$25 each
01-0-000-32200-000 Motor Vehicle Registrations	1,347,830	1,027,559	1,435,145	1,435,145	6.5%	Motor vehicle & boat registrations
01-0-000-32300-000 Building Permits	62,000	71,720	50,000	50,000	-19.4%	This figures is based on historic trends and it includes the permit fee for the Chinburg Project. Increase in fees recommended
01-0-000-32900-000 Municipal Agent Fees	32,200	22,959	33,700	33,700	4.7%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32910-000 Dog Licenses	16,100	4,322	12,000	12,000	-25.5%	City's portion of all dog license fees and fines & issuance of civil forfeitures @ \$25 ea 300 (\$7,500))
01-0-000-32940-000 Marriage Licenses	400	266	400	400	0.0%	City's portion of marriage license fees issued by the City Clerk
01-0-000-32950-000 Vital Stats	9,000	7,301	9,500	9,500	5.6%	City's portion of recording fees for vital statistics
01-0-000-31892-000 Fishing/Hunting Tax	100	78	100	100	0.0%	Fees charged for issuing licenses as an agent of the State of NH
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	600	608	600	600	0.0%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32999-000 Misc TC/TX Collections	4,000	6,468	5,000	5,000	25.0%	Photo copies, research fees, UCC filing fees, etc.
<b>Total Licenses, Permits &amp; Fees</b>	<b>1,474,430</b>	<b>1,143,230</b>	<b>1,548,945</b>	<b>1,548,945</b>	<b>5.1%</b>	

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
<b>Revenue From Federal &amp; State Government</b>						
01-0-000-33520-000 Meals & Room Tax	767,628	767,628	767,628	767,628	0.0%	City's allocation of State of NH meals & rooms tax.
01-3-122-33530-000 Road Maint Highway Block Grant	209,481	167,585	209,481	209,481	0.0%	City's allocation of State Block grant from fuel taxes.
01-0-000-33560-000 Forest Land Reimbursement	80	0	80	80	0.0%	City's allocation of mutual aid for forest fires throughout the State
01-0-000-33570-000 Flood Control Reimbursement	18,473	18,473	18,473	18,473	0.0%	PILOT for taxes of the properties removed from tax roles for the flood control project in Franklin. Massachussetts portion is still not being paid which is approx. \$35,000
01-0-000-33591-000 Other State Grants	609,986	609,986	0	0	-100.0%	FY2023 one time road & bridge money from State surplus.
01-9-014-33110-000 Federal Grants Revenue	2,500	0	2,500	2,500	0.0%	Grant reimbursement for single audit fees
01-0-000-33110-413 Fed Grant - Capital Brownsfield	200,000	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-9-014-33110-440 Other Improvements Fed Grant - Capital Land&Water Conservation Fund	15,000	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-9-014-33110-449 Other Improvements Fed Grant - Capital NHDOT TAP Grant - Walkway Trestleview Bridge	458,332	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-2-103-33111-403 Grants - VAWA	30,000	19,696	30,000	30,000	0.0%	VAWA grant
01-2-202-33111-450 Suppression Fed Grant - Operating 2023 Volunteer Firefighter Assistance grant	1,458	0	0	0	-100.0%	Suppression Fed Grant - FY23 Volunteer Firefighter Assistance grant
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	375,000	192,213	300,000	300,000	-20.0%	Health & Human Services federal grant for drug/alcohol prevention & education (Franklin Partners in Prevention 17% grant year 3, 83% grant year 4)
01-5-000-33110-451 Fed Grant - Capital Land&Water Conservation Fund	27,431	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-5-000-35085-451 Donations-Daniell Park Bath House	28,889	500	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-5-211-33111-129 Admin Fed Grant - Operating COVID - ARPA Funding Rec	119,478	119,478	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-5-211-33111-133 Admin Fed Grant - Operating Child Care Scholarship Data Pilot	44,180	44,180	0	0		Fed Grant - Operating Child Care Scholarship Data Pilot
01-5-211-33111-439 Admin Fed Grant - Operating 21 Century	320,357	158,362	320,357	320,357	0.0%	Recreation - 21st Century Grant
01-5-211-33111-456 Admin Fed Grant - National Rec & Park Assoc	59,024	10,891	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget



<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
01-5-211-33111-458 Admin Fed Grant - Operating B/ASP Program Asst reimb by School grant funds	0	17,384	20,000	20,000	#DIV/0!	Child Care Scholarship Data Pilot
01-9-014-33590-445 Other Improvements CDFA Tax Credits CDFA Tax Credits Grant	406,403	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-0-000-33111-455 Fed Grant - ARPA	504,667	504,667	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
<b>Total Federal &amp; State Government</b>	<b>4,198,367</b>	<b>2,631,043</b>	<b>1,668,519</b>	<b>1,668,519</b>	<b>-60.3%</b>	
<b>Revenue From Charges For Services</b>						
01-3-121-34049-000 Admin Misc MSD Fees	6,400	3,715	6,000	6,000	-6.3%	digging (\$200) & driveway (\$50)permits; notary fees (\$5)
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	216,842	130,154	186,925	186,925	-13.8%	Solid waste disposal fee: admin fee - 1,658 tons @ \$25 per (\$41,450); \$100 per year hauler permits (\$400); July thru Dec 2023 829 tons @ \$85 ton =(\$70,465); Jan thru June 2024- 829 tons @ \$90.00= (\$74,610)
01-3-238-34042-000 Transfer Station Operations Demolition	144,000	91,770	166,500	166,500	15.6%	Fees collected for demolition at transfer station 900 tons @ \$185 per ton = \$166,500 (\$25 per ton increase in demo tipping fee)
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	48,000	36,883	48,000	48,000	0.0%	Revenues generated from sale of recycled materials collected at transfer station.
01-1-501-35090-000 Misc Finance Revenues	1,000	688	0	0	-100.0%	MMRS grant ended FY2023 so no admin fees
01-1-000-34011-000 Planning Board Fees	4,000	3,315	4,000	4,000	0.0%	The Planning board fees vary depending on the number of applications. We are projecting a slight increase in applications, and fees this years.
01-1-000-34012-000 Zoning Board Fees	1,200	2,096	1,200	1,200	0.0%	Application & abutter notice fees
01-1-000-34015-000 Misc PLU Fees	100	69	100	100	0.0%	Copy fees, tax cards, etc.
01-5-000-34050-000 Rec - Summer Program	105,000	108,047	135,000	135,000	28.6%	Fees for summer playground program
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	135,000	143,454	175,000	175,000	29.6%	Fees for before/after school programs
01-5-000-34051-000 Rec - Sports Fees	8,000	6,578	8,000	8,000	0.0%	Fees for programs - basketball, soccer, etc.; field fee for leagues
01-5-000-34059-000 Rec - Misc Fees	7,500	11,314	8,000	8,000	6.7%	Rental fees for BRCC, Odell lights, non resident beach Fees; donations for downtown flower watering
01-2-000-34061-000 Pistol Permits	300	110	150	150	-50.0%	Concealed weapon permit fees. Reduction due to law change. Permits are not longer required.
01-2-000-34062-000 Police Reports	1,020	1,180	1,200	1,200	17.6%	Copies of incident reports for accidents, arrests, and any other activity
01-2-000-34064-000 Court Fines	2,500	1,288	1,000	1,000	-60.0%	All fines for municipal ordinance violations collected by the court are forwarded to the City
01-2-000-34065-000 Parking Fines	1,000	1,710	2,000	2,000	100.0%	Receipts from parking tickets
01-2-000-34067-000 Finger Printing Fees	50	105	100	100	100.0%	\$10 resident/\$15 non resident
01-2-000-34069-000 Misc Police Fees	450	234	500	500	11.1%	includes new VIN verification fee and yard sale permits
01-2-000-34071-000 Fire Reports	150	110	130	130	-13.3%	Insurance company request for reports (fire, motor vehicle).

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
01-2-000-34072-000 Fire Alarms	16,000	15,825	0	0	-100.0%	Fire alarm system is no longer supported by the City.
01-2-000-34073-000 Fire Permits	65	81	80	80	23.1%	Charge Only for Category Three (Brush) Fire Permits
01-2-000-34074-000 Illegal Fire Fee	250	0	250	250	0.0%	Incidents @ \$250
01-2-000-34079-000 Misc Fire Fees	4,000	3,631	4,600	4,600	15.0%	AEMT Refresher, life safety inspections, foster care inspections, inspections, re-inspections
01-2-000-35095-000 Ambulance Billing	500,000	445,545	525,000	525,000	5.0%	Ambulance billing fees administered through Enhanced EMS (billing rates 65% above Medicare inline with Regional and Statewide Municipal EMS service providers)
01-2-000-35097-000 Ambulance Service Fees	83,000	83,000	88,000	88,000	6.0%	Andover ambulance services (\$88,000 Yearly Contract)
01-2-000-35099-000 Police Dispatch Fees	96,575	93,538	103,305	103,305	7.0%	Dispatch services for the towns of Alexandria (\$12,365); Andover (\$15,440); Hill (\$6,100); Danbury (\$7,100); Bristol (\$62,300)
<b>Total Charges For Services</b>	<b>1,382,402</b>	<b>1,184,438</b>	<b>1,465,040</b>	<b>1,465,040</b>	<b>6.0%</b>	
<b>Revenue From Miscellaneous Sources</b>						
01-0-000-35020-000 Interest Income	15,000	176,763	300,000	300,000	1900.0%	Interest earned on City's bank accounts
01-0-000-33540-000 Contingent Grant Revenue	30,000	14,170	30,000	30,000	0.0%	Used to accept and expend various small, non matching grants and donations throughout the year; see expenditure appropriation under City Manager line 01-1-302-40599-000
01-1-000-35036-000 Lease - City Property	4,572	202	6,294	6,294	37.7%	Rental of City owned property \$800 Fife; \$1 Amateur Radio Club; \$1 Targeteers; \$100 Cumberland Farms;\$2,160 (18 space @\$10 per space per yr) plus underlying taxes of \$1,631.75 IFA-Lofts @ Mill City Park; \$1600 (8 spaces @ \$200 per space per yr) Lofts @ Shepard Block Franklin St parking lot
01-1-944-35040-000 Shared Costs - Bessie Rowell	97,135	76,431	104,318	104,318	7.4%	Revenue from (3) non City occupants of BRCC for shared expenditures for cleaning, maintenance, paper products, etc.; Includes \$15,000 (\$5,000 each occupant to capital reserve fund for future capital needs of the building)
01-1-944-35040-112 Bessie Rowell-Cleaning	24,793	20,735	27,918	27,918	12.6%	City custodians cleaning Headstart & TRIP Center
01-1-000-35082-000 Cable TV Franchise Fee	93,000	86,427	86,500	86,500	-7.0%	Franchise fee
01-0-000-35011-000 Sale of Municipal Property	85,000	95,345	85,000	100,000	17.6%	Sale of municipal or tax deeded property approved by Council
01-0-000-35090-000 Misc Revenues	136,444	122,862	100,000	120,000	-12.1%	Other revenues not specifically defined or anticipated.
01-0-000-35085-000 Donations from Non Public Sources	0	0	0	0	#DIV/0!	
01-0-000-35085-440 Donations from Non Public Sources Land&Water Conservation Fund	60,038	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget
01-0-000-35085-449 Donations from Non Public Sources NHDOT TAP Grant - Walkway Trestleview Bridge	114,583	0	0	0	-100.0%	Non-lapsing Appropriation will be carried over into next budget

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
01-4-411-35091-000 Admin Welfare Reimbursements	3,000	512	3,000	3,000	0.0%	welfare lien reimbursements
<b>Total Miscellaneous Sources</b>	<b>663,565</b>	<b>593,449</b>	<b>743,029</b>	<b>778,029</b>	<b>17.2%</b>	
<b>Revenues From Component Unit - School District</b>						
Adequate education aid	8,291,710	3,596,184	8,439,464	8,439,464	1.8%	State of NH formula for contribution to adequate education (resulting from Claremont lawsuit in late 90's); Stabilization decreasing by 4% per year
Building aid	81,944	81,944	81,944	81,944	0.0%	
Special Education Aid formerly Catastrophic Aid	145,000	170,006	145,000	145,000	0.0%	
Extraordinary Grant	360,165	0	283,688	283,688	-21.2%	
Charter school aid	45,000	44,913	40,000	40,000	-11.1%	
NHRS Reimbursement	92,215	92,215	0	0	-100.0%	
EFA Phase out Grant	8,054	8,054	3,000	3,000	-62.8%	
Medicaid reimbursement	160,000	101,557	160,000	160,000	0.0%	
Tuition from other LEAS	0	0	0	0	#DIV/0!	
E-rate funding	47,173	15,336	31,000	31,000	-34.3%	
Services provided to other LEAS	0	0	0	0	#DIV/0!	
Indirect cost reimbursement from grants	69,000	59,024	90,000	90,000	30.4%	
Athletic receipts	3,500	3,186	3,000	3,000	-14.3%	
Vocational Transportation Aid	5,000	6,553	5,000	5,000	0.0%	
NH Charitable Foundation (Aware)	0	0	0	0	#DIV/0!	
Insurance Premium Holidays	105,685	86,080	29,313	29,313	-72.3%	
Food Services	600,000	416,387	600,000	600,000	0.0%	
Other local revenue	2,000	26,110	2,000	2,000	0.0%	
Interest earnings	2,500	23,362	16,000	16,000	540.0%	
Use of fund balance	1,281,870	1,523,271	893,956	893,956	-30.3%	
Transfer from Trust Funds	0	0	0	0	#DIV/0!	

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
Esser Grants	1,300,000	790,808	5,000,000	5,000,000	284.6%	
Federal Grants (Includes State & Local Grants)	2,035,813	1,455,360	1,540,052	1,540,052		
<b>Total Revenue from Component Unit - School District</b>	<b>14,636,628</b>	<b>8,500,350</b>	<b>17,363,417</b>	<b>17,363,417</b>	<b>18.6%</b>	
<b>Interfund Operating Transfers In</b>						
01-0-000-39121-000 Trans from Special Revenue Funds	17,160	0	55,769	55,769	225.0%	Library Cleaning (\$17,160); Outside Police Detail for (2) Cruisers Payment (\$38,609)
01-0-000-39140-000 Trans from Enterprise Funds	3,432	0	3,432	3,432	0.0%	portion of cleaning contract paid by water/sewer that general fund is now providing
01-0-000-39150-000 Trans from CRF's	208,449	50,000	58,449	58,449	-72.0%	\$58,449 from MTIF to support road bond acct# 01-7-111-40980 & 01-7-112-40981
01-0-000-39160-000 Trans from Trust & Agency	22,926	19,226	3,700	3,700	-83.9%	Trust Fund for Odell Park equals total expenditures for Odell Park under buildings
<b>Total Interfund Operating Transfers In</b>	<b>251,967</b>	<b>69,226</b>	<b>121,350</b>	<b>121,350</b>	<b>-51.8%</b>	
<b>Other Financing Resources</b>						
01-0-000-39399-000 Use of Fund Balance	300,000	0	0	0	-100.0%	
01-0-000-39399-135 Use of Fund Balance - Reserved TIF	0	0	99,422	99,422	#DIV/0!	
01-0-000-39900-000 Other Financing Sources - Debt Issuance	410,193	0	798,260	798,260	94.6%	Loan proceeds for purchase of vehicles as follows: \$28,438 Chevy Equinox for Rec dept; \$30,470 Ford Ranger for Rec dept;\$105,605 replacement of Truck #2 Highway dept; \$248,986 replacement of 6 wheeler #3; \$217,500 replacement of Cat loader #14; \$137,685.92 purchase 2 fully outfitted police tahoes to replace 2 other units in fleet (unsure of which 2 at this time); \$29,575 replacement of Bldg & grounds trailer #40
<b>Total Other Financing Resources</b>	<b>710,193</b>	<b>0</b>	<b>897,682</b>	<b>897,682</b>	<b>26.4%</b>	
<b>Grand Total General Fund Revenues</b>	<b>40,626,422</b>	<b>31,399,606</b>	<b>42,466,771</b>	<b>42,501,771</b>	<b>4.6%</b>	
		Total revenues other than property taxes	23,923,529	23,958,529		
<b>FY2023 General Fund Appropriated Expenditures Proof:</b>						
Original Budget (Resolution 01-23)	36,411,740					
<b>Supplemental Budget Appropriations:</b>						

<b>City of Franklin, New Hampshire</b>						
FY2024 Budget						
Revenues						
	FY 2023		FY2024 Budget			
	Adopted Budget Revenues	Actual Revenues thru 4/21/23 (Unadjusted)	Department Proposed Revenues	Manager Proposed Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Resolution Numbers:						
03-23 Appropriating One time State money for roads & bridges	600,986					
05-23 Appropriating additional Adequacy Aid/Extraordinary Need Grant/Use of Fund balance for School	1,153,339					
06-23 CCASP & CCDF for Rec	50,100					
07-23 NHRS & EPA Phase out funds	100,269					
09-23 Volunteer Firefighter Assistance Grant	1,458					
10-23 Retention Bonuses	100,266					
11-23 SAFE grants for School	78,925					
12-23 Child Care Scholarship Data Pilot	44,180					
13-23 NHED funding	325,668					
14-23 Hazard Mitigation Plan Grant	9,000					
15-23 Sale of Municipal property	60,000					
16-23 NHED Summer Art Program	66,220					
17-23 Brownsfield Grant	200,000					
<b>Non Lapsing Appropriations From Prior Year</b>						
Resolution 4-19 (Highway Maint)	100,000					
Resolution 08-19 (Land & Water Conservation Fund-Mill City Park) (440)	75,038					
Resolution 16-19 (NH DOT TAP Grant-Tressel Bridge) (449)	572,916					
Resolution 04-20 (CDAF Tax Credits) (445)	6,403					
Resolution 07-21 Land & Water Daniell Park Bath House	56,320					
Resolution 3-22 Naton Recreation & Park Assoc Grant	59,024					
Resolution 08-22 Communication Center Project	410,193					
Resolution 10-22 ARPA Funding Rec-CCASP	69,378					
Drug Task Force Carry Forward from Year 2 to Year 3	75,000					
<b>Total FY2023 General Fund Appropriated Expenditures</b>	<b>40,626,422</b>					
<b>Capital Fund Revenues:</b>						
04-0-000-39401-000 Proceeds from Notes Payable	0	0	0	0	#DIV/0!	Franklin Falls Mixed Use TIF amendment 1-Carry over Res #06-20
<b>Grand Total Capital Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<b>Grant Fund Revenues:</b>						

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
14-4-000-33111-429 Federal Grant Revenue - MMRS	15,000	337	0	0	-100.0%	New Hampshire Metropolitan Medical Response Team pass through grant; City received \$1,000 for administration of grant (see revenue line 01-1-501 35090-000)
14-4-000-33111-457 Fed Grant - Operating 2020 Assistance Firefighter Grant	242,045	43,585	0	0	-100.0%	
14-4-000-35085-457 Donations from Non Public Sources 2020 Assistance Firefighter Grant	24,189	4,843	0	0	-100.0%	
14-9-012-33110-122 Buildings Fed Grant - Capital Franklin Falls Mixed Use TIF	79,502	0	0	0	-100.0%	
<b>Grand Total Grant Fund Revenues</b>	<b>281,234</b>	<b>48,765</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>	
<b>Parks &amp; Recreation Fund Revenues:</b>						
24-5-000-34010-000 General Fund Revenues	10,000	12,593	10,000	10,000	0.0%	Funds from program registration
24-5-211-34059-000 Admin Rec - Misc Fees	5,000	4,351	5,000	5,000	0.0%	Soda and food sales
24-5-211-35085-000 Admin Donations from Non Public Sources	500	0	500	500	0.0%	Outside donations
<b>Grand Total Parks &amp; Recreation Fund Revenues</b>	<b>15,500</b>	<b>16,945</b>	<b>15,500</b>	<b>15,500</b>	<b>0.0%</b>	
<b>Police Outside Detail Fund Revenues:</b>						
25-2-000-34010-000 General Fund Revenues	27,600	26,541	32,000	32,000	15.9%	Outside detail rate \$80/hour x 400 hours
25-0-000-39399-000 Use of Fund Balance	0	0	38,609	38,609	#DIV/0!	Transfer to General Fund for (2) Cruisers Payment (\$38,609)
<b>Grand Total Police Outside Detail Fund Revenues</b>	<b>27,600</b>	<b>26,541</b>	<b>70,609</b>	<b>70,609</b>	<b>155.8%</b>	
<b>Library Fund Revenues:</b>						
31-5-521-34080-000 Library Fines	500	394	0	0	-100.0%	late charges - \$1.00 per day for DVDs, \$.10 per day all other materials
31-5-521-34081-000 Library Copier Fees	500	580	500	500	0.0%	\$.10 per photocopy or computer printout

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Revenues</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>		<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
31-5-521-34082-000 Library Non Resident Fees	90	30		0	0	-100.0%	
31-5-521-35020-000 Interest Income	1,200	6,281		2,500	2,500	108.3%	
31-5-521-35090-000 Library Misc Revenues	500	1,006		500	500	0.0%	book sale, memorial gifts, bequests, donations
31-5-521-39110-000 Tranfers from GF	233,878	0		258,754	237,316	1.5%	General fund supports library wage and benefit lines plus \$51,500 stipend
31-5-521-39160-000 Transfer From Trust & Agency	22,740	42,358		23,960	23,960	5.4%	
<b>Grand Total Library Fund Revenues</b>	<b>259,408</b>	<b>50,649</b>		<b>286,214</b>	<b>264,776</b>	<b>2.1%</b>	

<b>City of Franklin, New Hampshire</b>						
<b>FY2024 Budget</b>						
<b>Revenues</b>						
	<b>FY 2023</b>		<b>FY2024 Budget</b>			
	<b>Adopted Budget Revenues</b>	<b>Actual Revenues thru 4/21/23 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Manager Proposed Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
<b>Water Fund Revenues:</b>						
21-0-000-35020-000 Interest Income	100	3,133	4,800	4,800	4700.0%	
21-0-000-33111-000 Fed Grant Rev	60,986	0	1,440,000	1,440,000	2261.2%	ARPA Grant portion of East/West Bow Street project
21-3-000-31110-000 Utility Tax/Rent	1,694,234	1,390,844	1,699,642	1,693,037	-0.1%	see calculation below
21-3-000-34045-000 Connection Fees - Water	18,500	32,500	7,500	7,500	-59.5%	connections- (3) @ \$2500 each
21-3-000-31111-000 Quarterly Availability Fee - Water	359,725	0	385,815	385,815	7.3%	2,385 water customers @ \$32.5/qtr (\$310,050); 112 larger meters at varying rates (\$65,540); 35 sprinkler connections at varying rates (\$10,225)
21-3-000-34046-000 Hydrant Fee - Water	3,750	0	3,750	3,750	0.0%	15 private hydrants @ \$250/hydrant for flushing and annual inspection
21-3-000-35032-000 Lease Revenues- Cell Towers	51,793	45,774	33,451	33,451	-35.4%	US Cellular \$33,450.72 (\$2,787.56) contract expires 1/16/26 ; Sprint \$0 contract expires 1/1/25- <b>Early termination done in FY23</b>
21-3-000-35090-000 Misc Revenues	11,000	4,730	8,500	8,500	-22.7%	Shut offs, freeze ups, etc
21-0-000-39900-000 Other Financing Sources - Debt Issuance	0	0	2,160,000	2,160,000	#DIV/0!	DWSRF portion of East/West Bow Street project.
					#DIV/0!	
<b>Grand Total Water Fund Revenues</b>	<b>2,200,088</b>	<b>1,476,981</b>	<b>5,743,458</b>	<b>5,736,852</b>	<b>160.8%</b>	
<b>Water Rate Calculation:</b>						
Total water expenses	2,200,088		5,743,458	5,736,852		
Less other water revenue:						
Interest Income	(100)		(4,800)	(4,800)		
Connection Fees	(18,500)		(7,500)	(7,500)		
Quarterly Base Charge	(359,725)		(385,815)	(385,815)		
Hydrant Fee	(3,750)		(3,750)	(3,750)		
Cell Tower Lease	(51,793)		(33,451)	(33,451)		
Miscellaneous	(11,000)		(8,500)	(8,500)		
Federal Grant Revenue	(60,986)		(1,440,000)	(1,440,000)		
Other Financing Sources	0		(2,160,000)	(2,160,000)		
Retained Earnings	0		0	0		
Net expenses supported by water rate	1,694,234		1,699,642	1,693,037		
Estimated water usage in cubic feet						22,000,000
Billable units						100
Billable cubic feet	220,000		220,000	220,000	% inc (dec) over PY rate	
<b>Rate per 100 cubic feet of water used</b>	<b>7.70</b>		<b>7.73</b>	<b>7.70</b>	-0.1%	FY2018 Rate = \$6.45
						FY2019 Rate = \$6.62
						FY2020 Rate = \$7.32
						FY2021 Rate = \$7.32
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.11					



<b>City of Franklin, New Hampshire</b>						
FY2024 Budget						
Revenues						
	FY 2023		FY2024 Budget			
	Adopted Budget Revenues	Actual Revenues thru 4/21/23 (Unadjusted)	Department Proposed Revenues	Manager Proposed Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
						FY2022 Rate = \$7.55
						FY2023 Rate = \$7.70
<b>Sewer Fund Revenues:</b>						
22-0-000-35020-000 Interest Income	50	1,103	1,800	1,800	3500.0%	
22-0-000-33111-000 Fed Grant Rev	0	0	1,500,000	1,500,000	#DIV/0!	ARPA Grant portion of East/West Bow Street project
22-3-000-31110-000 Utility Tax/Rent	1,360,940	1,069,633	1,769,048	1,729,706	27.1%	see calculation below
22-3-000-34045-000 Connection Fees - Sewer	4,500	0	3,000	3,000	-33.3%	(2) @ \$1,500 each
22-3-000-31111-000 Quarterly Base Charge - Sewer	230,040	0	230,040	230,040	0.0%	1,917 customers @ \$30/qtr
22-3-000-33591-000 Other State Grants	40,886	19,361	10,886	10,886	-73.4%	Water Pollution Grant (\$10,886)
22-0-000-39900-000 Other Financing Sources - Debt Issuance	0	0	3,500,000	3,500,000	#DIV/0!	CWSRF portion of East/West Bow Street project.
<b>Grand Total Sewer Fund Revenues</b>	<b>1,636,416</b>	<b>1,090,097</b>	<b>7,014,774</b>	<b>6,975,432</b>	<b>326.3%</b>	
<b>Sewer Rate Calculation:</b>						
Total sewer expenses	1,636,416		<b>7,014,774</b>	6,975,432		
Less other sewer revenue:						
Interest Income	(50)		(1,800)	(1,800)		
Connection Fees	(4,500)		(3,000)	(3,000)		
Quarterly Base Charge	(230,040)		(230,040)	(230,040)		
State Grant	(40,886)		(10,886)	(10,886)		
Federal Grant	0		(1,500,000)	(1,500,000)		
Other Financing Sources	0		(3,500,000)	(3,500,000)		
Retained Earnings	0		0	0		
Net expenses supported by sewer rate	1,360,940		1,769,048	1,729,706		
Estimated sewer discharge in cubic feet						19,000,000
Billable units						100
Billable cubic feet	190,000		190,000	190,000	% inc (dec) over PY rate	
<b>Rate per 100 cubic feet of sewer discharged</b>	<b>7.16</b>		<b>9.31</b>	<b>9.10</b>	27.1%	FY2018 Rate = \$6.91
						FY2019 Rate = \$7.09
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.13					FY2020 Rate = \$7.00

***CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**SECTION 8 - EXPENDITURES/EXPENSES**

**City of Franklin, New Hampshire**

**FY2024 Budget**

**Expenditure/Expense Summary**

Fund/Cost Center	FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Default Budget Expenditures	Actual Expenditures (thru 03/31/22 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>GENERAL FUND EXPENDITURES:</b>						
<b>General Government</b>						
Executive	63,764	709,959	543,272	440,950	443,955	-37.5%
Election, Registration & Vital Statistics	0	204,562	156,346	235,500	232,042	13.4%
Financial Administration	24,390	649,985	474,636	662,713	637,257	-2.0%
Legal	0	40,100	55,209	58,100	68,100	69.8%
Planning & Zoning	0	222,013	189,662	383,164	242,888	9.4%
Buildings	120,905	159,995	178,646	191,542	194,442	21.5%
Insurance	0	140,094	150,457	159,400	159,400	13.8%
Other	0	25,510	16,549	26,910	26,910	5.5%
<b>Total General Government</b>	<b>209,059</b>	<b>2,152,217</b>	<b>1,764,777</b>	<b>2,158,279</b>	<b>2,004,993</b>	<b>-6.8%</b>
<b>Public Safety</b>						
Police	71,844	3,893,923	2,995,705	4,127,239	4,016,696	3.2%
Ambulance	11,747	170,075	109,018	167,958	167,695	-1.4%
Fire	22,742	2,688,428	2,082,564	3,539,106	2,963,424	10.2%
Emergency Management	0	12,689	11,923	4,295	3,636	-71.3%
<b>Total Public Safety</b>	<b>106,333</b>	<b>6,765,114</b>	<b>5,199,210</b>	<b>7,838,598</b>	<b>7,151,451</b>	<b>5.7%</b>
<b>Highways &amp; Streets</b>						
Administration	8,300	158,280	144,007	182,403	182,119	15.1%
Highways & Streets	753,563	1,867,490	544,290	1,894,280	1,290,483	-30.9%
Street Lighting	0	94,500	35,999	105,500	105,500	11.6%
Other	13,565	419,495	341,669	536,694	451,115	7.5%
<b>Total Highways &amp; Streets</b>	<b>775,428</b>	<b>2,539,764</b>	<b>1,065,966</b>	<b>2,718,877</b>	<b>2,029,217</b>	<b>-20.1%</b>
<b>Sanitation</b>						
Solid Waste Collection	0	234,000	197,140	261,500	261,500	11.8%
Solid Waste Disposal	18,946	992,913	738,989	1,096,468	1,095,011	10.3%
<b>Total Sanitation</b>	<b>18,946</b>	<b>1,226,913</b>	<b>936,129</b>	<b>1,357,968</b>	<b>1,356,511</b>	<b>10.6%</b>

**City of Franklin, New Hampshire**

**FY2024 Budget**

**Expenditure/Expense Summary**

Fund/Cost Center	FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Default Budget Expenditures	Actual Expenditures (thru 03/31/22 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>Health</b>						
Animal Control	0	20,000	20,000	20,000	20,000	0.0%
Health Agencies, Hospitals, Other	0	41,879	41,379	51,879	51,879	23.9%
Mayor's Drug & Alcohol Abuse Task Force	0	375,000	239,782	300,000	300,000	-20.0%
<b>Total Health</b>	0	436,879	301,161	371,879	371,879	-14.9%
<b>Welfare</b>						
Administration	0	62,960	48,996	110,967	63,679	1.1%
Direct Assistance	0	26,500	2,531	26,500	26,500	0.0%
Burials	0	5,000	7,000	8,000	8,000	60.0%
<b>Total Welfare</b>	0	94,460	58,528	145,467	98,179	3.9%
<b>Culture &amp; Recreation</b>						
Parks & Recreation	0	1,115,882	726,481	1,056,628	1,052,984	-5.6%
Other	1,691	438,899	309,837	433,176	431,139	-1.8%
<b>Total Culture &amp; Recreation</b>	1,691	1,554,782	1,036,319	1,489,804	1,484,123	-4.5%
<b>Conservation &amp; Development</b>						
Economic Development	0	1,154,357	116,058	100,000	100,000	-91.3%
<b>Total Conservation &amp; Development</b>	0	1,154,357	116,058	100,000	100,000	-91.3%
<b>Debt Service</b>						
Principal - Bonds & Notes	0	313,992	227,297	385,730	520,178	65.7%
Interest - Bonds & Notes	0	26,052	36,695	111,268	111,268	327.1%
Capital Leases - Principal & Interest	0	62,855	62,855	0	0	-100.0%
<b>Total Debt Service</b>	0	402,899	326,847	496,998	631,446	56.7%
<b>Capital Outlay</b>	127,650	705,739	178,420	798,260	798,260	13.1%
<b>Component Unit - School District</b>	445,707	20,805,052	14,397,177	23,965,639	23,965,639	15.2%

**City of Franklin, New Hampshire**

FY2024 Budget

Expenditure/Expense Summary

Fund/Cost Center	FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Default Budget Expenditures	Actual Expenditures (thru 03/31/22 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>Interfund Operating Transfers Out</b>						
Special Revenue Funds	0	234,528	0	259,404	237,966	1.5%
Capital Reserve Funds	0	451,520	0	46,730	46,730	-89.7%
<b>Total Interfund Operating Transfers Out</b>	0	686,048	0	306,134	284,696	-58.5%
<b>Total City Budget</b>	1,684,814	38,524,225	25,380,591	41,747,902	40,276,394	4.5%
<b>Payments to Others</b>	0	2,102,197	1,990,621	2,225,377	2,225,377	5.9%
<b>Total General Fund Expenditures</b>	1,684,814	40,626,422	27,371,212	43,973,279	42,501,771	4.6%
	TRUE	TRUE	TRUE	TRUE	TRUE	
<b>CAPITAL PROJECTS EXPENDITURES</b>	0	0	0	0	0	#DIV/0!
<b>GRANT FUND EXPENDITURES</b>	0	360,736	128,081	0	0	-100.0%
<b>PARKS &amp; RECREATION SPECIAL REVENUE FUND EXPENDITURES</b>	0	15,500	26,240	15,500	15,500	0.0%
<b>OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>	0	27,600	19,579	70,609	70,609	155.8%
<b>LIBRARY SPECIAL REVENUE FUND EXPENDITURES</b>	0	259,408	178,940	286,214	264,776	2.1%
<b>WATER ENTERPRISE FUND EXPENSES</b>	N/A	2,200,088	1,450,644	5,743,458	5,736,852	160.8%
<b>SEWER ENTERPRISE FUND EXPENSES</b>	N/A	1,636,416	1,356,597	7,014,774	6,975,432	326.3%

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>GENERAL FUND EXPENDITURES:</b>								
<b>GENERAL GOVERNMENT - EXECUTIVE</b>	...."Franklin for a Lifetime"...							
<b>City Council</b>								
01-1-301-40130-000 Mayor/City Council Elected Official Wages		4,700	3,525		4,700	4,700	0.0%	(1) mayor @ \$2,000/yr.; (9) councilors @ \$300/yr.
01-1-301-40220-000 Mayor/City Council Social Security		291	219		291	291	0.1%	6.2% (set by federal government)
01-1-301-40225-000 Mayor/City Council Medicare		68	51		68	68	0.2%	1.45% (set by federal government)
01-1-301-40260-000 Mayor/City Council WC Ins		13	9		14	11	-18.5%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-301-40560-000 Mayor/City Council Membership/Dues		7,000	7,089		7,250	7,250	3.6%	NHMA dues
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department	12,079	800	7,544		800	800	0.0%	
<b>Total City Council</b>	<b>12,079</b>	<b>12,872</b>	<b>18,438</b>		<b>13,123</b>	<b>13,120</b>	<b>1.9%</b>	
<b>City Manager's Office</b>								
01-1-302-40110-000 City Mgr Office FT Wages		165,355	128,685		189,234	189,234	14.4%	City Manager (Milner) & Executive Assistant (Jones)
01-1-302-40131-134 City Mgr Office Special Wages Retention Bonuses		100,266	226,306		0	0	-100.0%	
01-1-302-40140-000 City Mgr Office OT Wages		3,000	3,065		3,000	3,000	0.0%	Executive Assistant taking minutes at night meetings
01-1-302-40210-000 City Mgr Office Health & Dental Ins		63,634	51,778		61,313	61,313	-3.6%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-1-302-40215-000 City Mgr Office Life Ins		1,477	1,073		1,672	1,672	13.2%	No change in rate from FY23
01-1-302-40220-000 City Mgr Office Social Security		10,438	8,059		11,919	11,919	14.2%	6.2% (set by federal government)
01-1-302-40225-000 City Mgr Office Medicare		2,441	1,973		2,787	2,787	14.2%	1.45% (set by federal government)
01-1-302-40230-000 City Mgr Office NHRS		23,671	17,239		26,009	26,009	9.9%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-1-302-40250-000 City Mgr Office Unemployment		70	68		66	66	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-1-302-40260-000 City Mgr Office WC Ins		474	371		567	431	-9.0%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-302-40290-000 City Mgr Office Prof Devel		2,000	190		2,000	2,000	0.0%	City Manager continuing education
01-1-302-40291-000 City Mgr Office Staff Devel		300	0		300	300	0.0%	Executive Assistant continuing education
01-1-302-40341-000 City Mgr Office Telephone		1,300	956		1,300	1,300	0.0%	office & cellular phone
01-1-302-40390-000 City Mgr Office Other Prof Services	8,750	0	8,750		0	0	#DIV/0!	Pay & Classification Study
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	40,435	245,000	56,399		45,000	48,144	-80.3%	clean up of nuisance and/or deeded properties and RSA 155 properties; PFAS monitoring from Fire Station
01-1-302-40529-000 City Mgr Office - Joint Loss Safety	2,500	1,000	438		1,000	1,000	0.0%	Joint Loss Safety Committee
01-1-302-40560-000 City Mgr Office Membership/Dues		1,310	310		1,310	1,310	0.0%	ICMA \$1000, NHMMA \$110, GFOA dues \$35, Lakes Region Chamber \$165
01-1-302-40599-000 City Mgr Office - Contingent Grant		30,000	9,881		30,000	30,000	0.0%	used to accept and expend various small, non matching grants and donations throughout the year; 100% offset by revenue line 01-0-000-33540-000
01-1-302-40625-000 City Mgr Office Postage		150	87		150	150	0.0%	
01-1-302-40670-000 City Mgr Office Books & Pub		200	0		200	200	0.0%	resource material for city manager & newspaper subscriptions for city departments
01-1-302-40898-000 City Mgr Office Contingency		45,000	9,206		50,000	50,000	11.1%	unanticipated expenditures in lieu of supplemental budget appropriation
<b>Total City Manager's Office</b>	<b>51,685</b>	<b>697,086</b>	<b>524,834</b>		<b>427,826</b>	<b>430,835</b>	<b>-38.2%</b>	
<b>TOTAL GENERAL GOVERNMENT - EXECUTIVE</b>	<b>63,764</b>	<b>709,959</b>	<b>543,272</b>		<b>440,950</b>	<b>443,955</b>	<b>-37.5%</b>	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
							Account Detail
<b>GENERAL GOVERNMENT - ELECTION, REGISTRATIONS &amp; VITAL STATISTICS</b>							
<b>City Clerk/Tax Collector Office</b>	<i>... "where our goal is to offer our residents professional, courteous and timely service" ...</i>						
01-1-401-40110-000 City Clerk/Tax FT Wages		88,488	68,746		108,226	108,226	22.3%
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins		50,356	40,623		57,176	57,176	13.5%
01-1-401-40215-000 City Clerk/Tax Life Ins		696	540		852	852	22.4%
01-1-401-40220-000 City Clerk/Tax Social Security		5,486	4,262		6,710	6,710	22.3%
01-1-401-40225-000 City Clerk/Tax Medicare		1,283	997		1,569	1,569	22.3%
01-1-401-40230-000 City Clerk/Tax NHRS		12,441	8,985		14,643	14,643	17.7%
01-1-401-40250-000 City Clerk/Tax Unemployment		68	66		64	65	-5.4%
01-1-401-40260-000 City Clerk/Tax WC Ins		250	196		321	244	-2.6%
01-1-401-40290-000 City Clerk/Tax Prof Devel		2,100	339		2,250	2,250	7.1%
01-1-401-40341-000 City Clerk/Tax Telephone		400	328		400	400	0.0%
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.		2,300	1,603		2,500	2,500	8.7%
01-1-401-40391-000 City Clerk/Tax Code Book		3,000	2,765		3,100	3,100	3.3%
01-1-401-40440-000 City Clerk/Tax Equip Lease		1,640	1,409		1,700	1,700	3.7%
01-1-401-40550-000 City Clerk/Tax Printing		700	0		1,125	1,125	60.7%
01-1-401-40560-000 City Clerk/Tax Membership/Dues		60	20		60	60	0.0%



<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department		1,750	1,114		6,600	3,225	84.3%	new printer (\$1,099), State printer cartridges (5 per year @ \$250= \$1250) & dog tags (\$550), misc supplies (\$326)
01-1-401-40625-000 City Clerk/Tax Postage		8,500	5,975		9,350	9,350	10.0%	certified notices/Increase in postage
01-1-401-40626-000 City Clerk/Tax Registry Fees		1,100	324		1,210	1,210	10.0%	Tax redemptions/Registry fees (anticipated 10% rate increase)
01-1-401-40670-000 City Clerk/Tax Books & Pub		450	0		490	490	8.9%	Digital subscription for red & blue book values (\$489.95)
<b>Total City Clerk/Tax Collector Office</b>	<b>0</b>	<b>181,069</b>	<b>138,292</b>		<b>218,345</b>	<b>214,894</b>	<b>18.7%</b>	
<b>Elections</b>								
01-1-403-40130-000 Elections Elected Official Wages		15,075	10,530		10,050	10,050	-33.3%	(2) Elections; October 2023 (City), February 2024 Pres Primary
01-1-403-40260-000 Elections WC Ins		43	34		30	23	-46.9%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-403-40439-000 Elections Other Contracted Services		975	975		975	975	0.0%	3 wards at \$325/ward
01-1-403-40611-000 Elections Supplies - Spec Department		6,400	6,327		5,100	5,100	-20.3%	election worker food (2 elections at \$400 ea= \$800); supplies (\$1,000); Ballots and ballot coding for voting machines (\$1,320 Oct election/\$1,980 Feb)
01-1-403-40625-000 Elections Postage		1,000	189		1,000	1,000	0.0%	
<b>Total Elections</b>	<b>0</b>	<b>23,493</b>	<b>18,054</b>		<b>17,155</b>	<b>17,148</b>	<b>-27.0%</b>	
<b>TOTAL GENERAL GOVERNMENT - ELECTION, REGISTRATIONS &amp; VITAL STATISTICS</b>	<b>0</b>	<b>204,562</b>	<b>156,346</b>		<b>235,500</b>	<b>232,042</b>	<b>13.4%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</b>								
<b>Finance Office</b>	<i>Facilitate, implement and maintain appropriate financial policies and internal control structure to efficiently and accurately process, record and report all of the City's financial activity in accordance with applicable laws, currently accepted governmental accounting promulgation and generally accepted accounting principles (GAAP). To work interactively with as well as provide reliable and relevant reporting to agencies, officials, management, and taxpayers for results that are both informed and in the best interest of the City of Franklin.</i>							
01-1-501-40110-000 Finance Office FT Wages		165,980	129,027		195,430	195,430	17.7%	Finance Director (Gaudette 80%); Accountant (Newton 80%); Finance Assistant (Getman 80%); remaining wages in water/sewer funds
01-1-501-40130-000 Finance Office Elected Official Wages		1,500	1,212		1,500	1,500	0.0%	Stipend for Treasurer (Jones \$1,000) & Deputy Treasurer's (Creasey & Havey \$250 each)
01-1-501-40140-000 Finance Office OT Wages		3,000	0		3,000	3,000	0.0%	Additional hours needed for special projects
01-1-501-40210-000 Finance Office Health & Dental Ins		72,811	59,473		76,780	76,780	5.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-1-501-40215-000 Finance Office Life Ins		1,277	1,020		1,513	1,513	18.5%	No change in rate from FY23
01-1-501-40220-000 Finance Office Social Security		10,570	7,868		12,396	12,396	17.3%	6.2% (set by federal government)
01-1-501-40225-000 Finance Office Medicare		2,472	1,814		2,899	2,899	17.3%	1.45% (set by federal government)
01-1-501-40230-000 Finance Office NHRS		23,934	17,354		27,050	27,050	13.0%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-1-501-40250-000 Finance Office Unemployment		84	83		79	79	-5.1%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-1-501-40260-000 Finance Office WC Ins		480	376		590	448	-6.5%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-501-40290-000 Finance Office Prof Devel		2,000	35		2,000	2,000	0.0%	Finance Director continuing education (AICPA/GFOA/APA).
01-1-501-40291-000 Finance Office Staff Devel		2,300	35		2,300	2,300	0.0%	Accountant & Finance Assistant - AccuFund Accounting Software User's Group; American Payroll Association. GFOA trainings; NHGFOA certification (Finance Assistant) (\$300)
01-1-501-40330-000 Finance Office Audit	20,450	25,000	40,325		29,000	29,000	16.0%	Audit \$27,500 total - \$22,000 general fund (80%), \$4,125 water (15%), \$1,375 sewer (5%); OPEB Actuarial Study (\$2,000); Single Audit \$5,000 (\$2,500 offset by revenue see line 01-9-014-33110-000)
01-1-501-40560-000 Finance Office Membership/Dues		705	120		600	600	-14.9%	\$170 GFOA (office); \$105 NHGFOA (Finance Director, Accountant, Finance Assistant); \$15 NEGFOA (Gaudette); \$45 ANHPEHRA (\$15 ea); SHRM membership (Finance Director) \$219
01-1-501-40625-000 Finance Office Postage		2,750	1,659		2,750	2,750	0.0%	Accounts payable and payroll
01-1-501-40691-000 Finance Office Misc Expend		750	188		750	750	0.0%	office shredding ,business cards & misc items
01-1-501-40670-000 Finance Office Books & Pub		1,000	602		1,000	1,000	0.0%	\$307 Governmental GAAP ; Fair Labor Standards \$537 ; Misc Finance Publication/Books
<b>Total Finance Office</b>	<b>20,450</b>	<b>316,612</b>	<b>261,191</b>		<b>359,636</b>	<b>359,496</b>	<b>13.5%</b>	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures					FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Assessing Office								
01-1-503-40110-000 Assessing FT Wages		57,039	33,113		50,511	50,511	-11.4%	Assessing Technician (Martin)
01-1-503-40210-000 Assessing Health & Dental Ins		0	8,946		13,330	13,330	#DIV/0!	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-1-503-40215-000 Assessing Life Ins		377	238		400	400	6.2%	No change in rate from FY23
01-1-503-40220-000 Assessing Social Security		3,536	2,156		3,132	3,132	-11.4%	6.2% (set by federal government)
01-1-503-40225-000 Assessing Medicare		827	504		732	732	-11.4%	1.45% (set by federal government)
01-1-503-40230-000 Assessing NHRS		6,755	4,457		6,834	6,834	1.2%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-1-503-40250-000 Assessing Unemployment		35	34		33	33	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-1-503-40260-000 Assessing WC Ins		136	106		150	114	-16.3%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-503-40291-000 Assessing Staff Devel		200	267		500	500	150.0%	continuing education for Assessing Technician
01-1-503-40336-000 Assessing Assessing		160,000	60,230		65,000	65,000	-59.4%	Annual Assessing Contract \$62,200 plus \$2,800 for extra services
01-1-503-40341-000 Assessing Telephone		250	164		250	250	0.0%	
01-1-503-40342-000 Assessing Software Maint		6,881	6,881		7,098	7,098	3.2%	\$4,088 Avitar Annual software support cost-not included in regular annual contract; \$3,010 annual cost from Avitar for Assessing internet kiosk-public data hosting
01-1-503-40439 Assessing Other Contracted Services		0	0		4,900	4,900	#DIV/0!	\$3700 annual maintenance of the tax maps; \$1,200 ( half of the annual costs associated with the public hosting fee of \$2,400). The tax maps are available online for easy access by residents, real estate agents, and others.
01-1-503-40440-000 Assessing Equip Lease		1,000	481		1,000	1,000	0.0%	copier lease & maintenance contract
01-1-503-40560-000 Assessing Membership/Dues		250	229		20	20	-92.0%	NH Association of Assessing Official \$20
01-1-503-40610-000 Assessing Supplies - Operating		150	0		1,000	1,000	566.7%	office supplies, purchase/replace desk and chair (\$850)
01-1-503-40625-000 Assessing Postage		1,000	448		750	750	-25.0%	
Total Assessing Office	0	238,436	118,256		155,640	155,605	-34.7%	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
							Account Detail
<b>Information Technology</b>							
01-1-506-40342-000 IT Software Maint	3,940	28,937	31,288		29,098	29,098	0.6%  AccuFund financial software (\$6,188.75 total - \$4,827.23 general, \$680.76 water, \$680.76 sewer); Avitar Clerks, utility billing , tax software (\$11,072 total - \$7,196.80 general (65%), \$1,937.60 water (17.5%), \$1,937.60 sewer (17.5%)); FirstLight Fiber Internet \$5,900; Website Hosting-Civic Plus (estimating a 5% increase in April 2024 ( 9 mo @253.23 and 3 mo @ \$303.88 for a total of \$3,190.70), \$800 general, \$400 water, \$400 sewer,\$800 Partners in Prevention, \$800 FBIDC); \$5,460 Sentinel One Antivirus (\$4,368 general (80%), \$819 water (15%), \$273 sewer (5%) ; \$4,320 Office 365 backups (\$3,456 general (80%), \$648 water(15%), \$216 sewer (5%)); NitroPro lic. \$1050 (7@\$150); Duo Annual(Two factor Authentification)-Police \$1,500
01-1-506-40390-000 IT Other Prof Serv.		66,000	63,901		118,338	93,058	41.0%  IT contract (\$79,080 total - \$63,264 general fund(80%), \$11,862 water (15%), \$3,954 sewer (5%) Email and scheduled PC replacements are included in this contract); \$3,314 to add additional non covered laptops and surfaces to contract; \$1,500 Bristol teminal server support; \$19,980 Advanced Cyber Security Package; Misc \$5,000
<b>Total Information Technology</b>	<b>3,940</b>	<b>94,937</b>	<b>95,189</b>		<b>147,436</b>	<b>122,156</b>	<b>28.7%</b>
<b>TOTAL GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</b>	<b>24,390</b>	<b>649,985</b>	<b>474,636</b>		<b>662,713</b>	<b>637,257</b>	<b>-2.0%</b>
<b>GENERAL GOVERNMENT - LEGAL</b>							
01-1-531-40320-000 General Legal Legal		30,000	53,863		45,000	55,000	83.3%  City Solicitor Paul Fitzgerald of Wescott Law, PA retainer (\$1,175/month or \$14,100 annually); expenses, project hours and litigation beyond the monthly retainer; Legal fees have not been increased by City Solicitor in decades, in planning for the succession of the city solicitor fee increase have been anticipated and partially included in this budget
01-1-531-40323-000 General Legal Legal - PBA		2,600	0		2,600	2,600	0.0%  Planning board legal costs
01-1-531-40324-000 General Legal Legal - ZBA		5,500	0		5,500	5,500	0.0%  Zoning board legal costs
01-1-531-40325-000 General Legal Outside Legal		2,000	1,346		5,000	5,000	150.0%  Legal counsel other than City Solicitor (representation conflict, expertise, etc.)
<b>TOTAL GENERAL GOVERNMENT - LEGAL</b>	<b>0</b>	<b>40,100</b>	<b>55,209</b>		<b>58,100</b>	<b>68,100</b>	<b>69.8%</b>

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>GENERAL GOVERNMENT - PLANNING &amp; ZONING</b>								
		<i>We welcome the opportunity to talk with you about any land use issue or any proposed project so that we can assist you and help insure that you have all the information you need to insure that the requirements of the land use ordinances are satisfied and that the interests of all property owners are properly protected.</i>						
01-1-911-40110-000 Planning FT Wages		151,018	134,445		255,667	173,954	15.2%	Planning & Zoning Director/Special Projects Coordinator (Creighton); Administrative Secretary (Bibbins)
01-1-911-40210-000 Planning Health & Dental Ins		13,837	11,214		47,993	13,330	-3.7%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-1-911-40215-000 Planning Life Ins		1,091	803		1,911	1,279	17.2%	No change in rate from FY23
01-1-911-40220-000 Planning Social Security		9,363	8,336		15,851	10,785	15.2%	6.2% (set by federal government)
01-1-911-40225-000 Planning Medicare		2,190	1,949		3,707	2,522	15.2%	1.45% (set by federal government)
01-1-911-40230-000 Planning NHRS		19,969	14,246		33,419	22,364	12.0%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-1-911-40250-000 Planning Unemployment		70	68		98	66	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-1-911-40260-000 Planning WC Ins		6,244	4,886		10,752	4,822	-22.8%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-1-911-40290-000 Planning Prof Devel		2,500	783		2,500	2,500	0.0%	This involves costs for educational workshops for Board members and P&Z Director
01-1-911-40291-000 Planning Staff Devel		500	123		500	500	0.0%	This involves costs for educational workshops for staff
01-1-911-40341-000 Planning Telephone		450	262		450	450	0.0%	This is a standard office expenditure
01-1-911-40439-000 Planning Other Contracted Services		4,700	3,700		0	0	-100.0%	FY24 budget moved to Assessing Line # 01-1-503-40439
01-1-911-40440-000 Planning Equip Lease		900	481		900	900	0.0%	Maintenance costs associated with copy machine that is shared between Planning and Assessing
01-1-911-40560-000 Planning Membership/Dues		7,331	7,302		7,565	7,565	3.2%	Lakes Region Planning Commission annual dues (\$6,965) and American Planning Association annual dues (\$600).
01-1-911-40625-000 Planning Postage		1,750	1,052		1,750	1,750	0.0%	Mailing costs for Board member packages, abutter notices, and general mailings. The City is compensated for the abutter mailings through applications to the two Boards.
01-1-911-40670-000 Planning Books & Pub		100	12		100	100	0.0%	Educational materials for staff and board members and an annual NH Land Use Law book.
<b>TOTAL GENERAL GOVERNMENT - PLANNING &amp; ZONING</b>	<b>0</b>	<b>222,013</b>	<b>189,662</b>		<b>383,164</b>	<b>242,888</b>	<b>9.4%</b>	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
							Account Detail
<b>GENERAL GOVERNMENT - BUILDINGS</b>							
City Hall							
01-1-941-40410-000 City Hall Electricity		6,000	3,290		6,000	6,000	0.0%
01-1-941-40411-000 City Hall Heating Oil/Gas		18,000	17,179		21,000	21,000	16.7%
01-1-941-40412-000 City Hall Water/Sewer		2,500	1,939		3,000	3,000	20.0%
01-1-941-40430-000 City Hall Bldg Repairs & Maint		1,500	1,830		1,500	1,500	0.0%
01-1-941-40439-000 City Hall Other Contracted Services	86,000	7,000	10,308		7,000	7,000	0.0%
01-1-941-40690-000 City Hall Misc Supplies		2,000	902		2,000	2,000	0.0%
Total City Hall	86,000	37,000	35,447		40,500	40,500	9.5%
<b>Proulx, Parks &amp; Beaches</b>							
01-1-942-40410-000 Parks & Beaches Electricity		8,000	6,181		8,500	8,500	6.3%
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas		10,000	9,357		11,000	11,000	10.0%
01-1-942-40412-000 Parks & Beaches Water/Sewer		2,000	1,388		2,000	2,000	0.0%
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint	5,290	10,000	8,703		10,000	10,000	0.0%
01-1-942-40439-000 Parks & Beaches Other Contracted Services	26,885	5,707	43,438		9,082	10,282	80.2%
01-1-942-40690-000 Parks & Beaches Misc Supplies		6,000	1,182		5,000	5,000	-16.7%

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Total Proulx, Parks &amp; Beaches</b>	<b>32,175</b>	<b>41,707</b>	<b>70,248</b>		<b>45,582</b>	<b>46,782</b>	<b>12.2%</b>	
<b>Odell Cottage</b>								
01-1-943-40411-000 Odell Cottage Heating Oil/Gas		2,800	2,157		2,800	2,800	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
01-1-943-40412-000 Odell Cottage Water/Sewer		400	210		400	400	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint		500	0		500	500	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
<b>Total Odell Cottage</b>	<b>0</b>	<b>3,700</b>	<b>2,366</b>		<b>3,700</b>	<b>3,700</b>	<b>0.0%</b>	
<b>Bessie Rowell Community Center</b>	BRCC is occupied by the City's recreation department and (3) other tenants who share in expenditures of the building and maintenance. All expenditures of this cost are shared based on square footage between all (4) occupants. See revenue line 01-1-944-35040-000 for tenant share of all expenditures (over several cost centers) including \$5,000/each annual contribution to capital reserve fund.							
01-1-944-40410-000 Bessie Rowell Electricity		24,000	23,095		30,000	30,000	25.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas		24,000	18,873		24,000	24,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-1-944-40412-000 Bessie Rowell Water/Sewer		6,500	7,671		8,500	8,500	30.8%	Water and sewer charges for BRCC
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint		5,500	5,246		19,697	19,697	258.1%	\$5,500 General maintenance on building interior/ exterior; \$4,448 Front entry door repairs ; \$1,999 gym doors repairs; \$1,750 electrical storage; \$6,000 occupancy sensor upgrade
01-1-944-40439-000 Bessie Rowell Other Contracted Services	2,730	11,588	13,095		13,563	15,263	31.7%	Security system maint, fire alarm monitoring & annual inspection \$2,445; strip & wax floors \$5,000; hood inspection \$900; emergency light testing \$750; pest control \$756 & bi-annual perimeter treatment \$500; (other unforeseen \$2,500); Unifirst mats \$80 per mo for 4 mo (\$320); Back flow services \$57.50 twice a yr (\$115); EME boiler services contract \$1,977
01-1-944-40690-000 Bessie Rowell Misc Supplies		6,000	2,605		6,000	6,000	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.(in house )
<b>Total Bessie Rowell Community Center</b>	<b>2,730</b>	<b>77,588</b>	<b>70,584</b>		<b>101,760</b>	<b>103,460</b>	<b>33.3%</b>	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
TOTAL GENERAL GOVERNMENT - BUILDINGS	120,905	159,995	178,646		191,542	194,442	21.5%	



<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>GENERAL GOVERNMENT - INSURANCE</b>								
01-1-961-40521-000 Property Ins General Liability		135,094	139,489		149,400	149,400	10.6%	Anticipated 10% increase in rated for FY24 from FY23 \$207,500 - \$149,400 general(72%), \$47,725 water(23%), \$10,375 sewer(5%). liability insurances between funds based on statement of values, # of PC's, # of regularly scheduled employees, #of claims.
01-1-961-40528-000 Property Ins Gen Liab Deduct		5,000	10,968		10,000	10,000	100.0%	
<b>TOTAL GENERAL GOVERNMENT - INSURANCE</b>	<b>0</b>	<b>140,094</b>	<b>150,457</b>		<b>159,400</b>	<b>159,400</b>	<b>13.8%</b>	
<b>GENERAL GOVERNMENT - OTHER</b>								
01-1-991-40299-000 City Hall Travel		1,000	287		1,000	1,000	0.0%	mileage reimbursement for employees attending meetings, conferences, training, etc.
01-1-991-40440-000 Gen Gov/City Hall Equip Lease		7,010	6,764		8,410	8,410	20.0%	Copier lease \$2353 expires 6/30/24; Postage machine lease \$1,907 expires 6/1/27; Copier maintenance agreement \$3,400; copier overages \$750
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices		7,500	2,788		7,500	7,500	0.0%	Citywide advertising for positions, legal notices, etc.
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating		10,000	6,711		10,000	10,000	0.0%	Citywide copier/printer paper & City Hall office supplies
<b>TOTAL GENERAL GOVERNMENT - OTHER</b>	<b>0</b>	<b>25,510</b>	<b>16,549</b>		<b>26,910</b>	<b>26,910</b>	<b>5.5%</b>	
<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>209,059</b>	<b>2,152,217</b>	<b>1,764,777</b>		<b>2,158,279</b>	<b>2,004,993</b>	<b>-6.8%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>PUBLIC SAFETY</b>								
<b>POLICE DEPARTMENT</b>	<i>The Franklin Police Department is dedicated to community, people, and excellence and provides the utmost degree of police service throughout the City while practicing the tenets of integrity, ethics, and justice.</i>							
<b>Police Admin</b>								
01-2-101-40110-000 Police Admin FT Wages		359,576	289,952		395,628	395,628	10.0%	Chief (Goldstein); Lieutenants' ( Poirier & Hale); Administrative Assistant (Stephens)
01-2-101-40210-000 Police Admin Health & Dental Ins		37,471	31,028		36,165	36,165	-3.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-101-40215-000 Police Admin Life Ins		2,558	1,940		2,867	2,867	12.1%	No change in rate from FY23
01-2-101-40220-000 Police Admin Social Security		3,558	3,401		3,700	3,700	4.0%	6.2% (set by federal government)
01-2-101-40225-000 Police Admin Medicare		5,214	4,218		5,737	5,737	10.0%	1.45% (set by federal government)
01-2-101-40230-000 Police Admin NHRS		103,924	75,880		107,309	107,309	3.3%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-101-40250-000 Police Admin Unemployment		140	154		131	132	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-101-40260-000 Police Admin WC Ins		8,616	6,742		10,049	7,639	-11.3%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-101-40291-000 Police Admin Staff Devel		28,000	13,277		28,000	28,000	0.0%	\$2500 Training for Command Staff; \$3000 training Communications Division; \$21,000 Patrol Division; \$1500 associated cost - mileage/lodging
01-2-101-40345-000 Police Admin Equip Maint		1,800	1,895		2,500	2,500	38.9%	General office equipment repair: PBT and Radar calibration:MDT repairs
01-2-101-40350-000 Police Admin Medical		2,500	575		2,500	2,500	0.0%	Drug test, psych, medical exam for hires(600+ per hire); blood tests for DWIs
01-2-101-40440-000 Police Admin Equip Lease		3,500	986		3,500	3,500	0.0%	Lease of photocopier
01-2-101-40551-000 Police Admin Advert/Legal Notices		1,500	0		500	500	-66.7%	Ads for openings and mandatory legal notifications, food for prisoners
01-2-101-40560-000 Police Admin Membership/Dues		2,000	715		2,000	2,000	0.0%	Dues for NH Chiefs Association \$200, Merrimack County Chief's \$50, NESPIN \$100, American Academy of Experts in Traumatic Stress \$125, LEBA (Bike Cert) \$60, NTOA \$350, View Commander \$600, NASRO \$40, IACP Net \$475
01-2-101-40610-000 Police Admin Supplies - Operating		20,000	14,077		20,000	20,000	0.0%	Custom forms, parking tickets, general office supplies, stationary, office furniture, toner-color and black/white
01-2-101-40625-000 Police Admin Postage		1,000	372		1,000	1,000	0.0%	General postage , certified mailings
01-2-101-40642-000 Police Admin Uniforms		2,500	540		2,500	2,500	0.0%	Uniform replacement for Chief and 2 Lieutenants.

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-2-101-40643-000 Police Admin Uniform Cleaning		4,000	2,761		4,000	4,000	0.0%	Uniform dry cleaning
<b>Total Police Admin</b>	<b>0</b>	<b>587,857</b>	<b>448,513</b>		<b>628,086</b>	<b>625,677</b>	<b>6.4%</b>	
<b>Police Investigations/Prosecution</b>								
01-2-102-40110-000 Investigation FT Wages		337,892	212,330		360,225	368,515	9.1%	Prosecutor (Muller) Secretary (Jewell), Sergeant (Matthews), Detective ( K. Poirier), Detective (Open position )
01-2-102-40140-000 Investigation OT Wages		20,000	12,036		20,000	20,000	0.0%	
01-2-102-40210-000 Investigation Health & Dental Ins		107,296	58,004		103,988	103,988	-3.1%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-102-40215-000 Investigation Life Ins		2,470	1,448		2,736	2,736	10.7%	No change in rate from FY23
01-2-102-40220-000 Investigation Social Security		9,355	6,425		9,822	10,336	10.5%	6.2% (set by federal government)
01-2-102-40225-000 Investigation Medicare		5,189	3,258		5,513	5,633	8.6%	1.45% (set by federal government)
01-2-102-40230-000 Investigation NHRS		91,021	54,835		91,625	91,625	0.7%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-102-40250-000 Investigation Unemployment		175	170		164	166	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-102-40260-000 Investigation WC Ins		6,638	5,195		7,382	5,611	-15.5%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-102-40290-000 Investigation Prof Devel		8,500	5,791		6,000	6,000	-29.4%	Prosecutor CLEs, supplies; Training for detectives
01-2-102-40390-000 Investigation Other Prof Serv.		6,000	863		6,000	6,000	0.0%	Tows to impound, supplies for crime scene investigation(water/food extended scenes)Homicides, Barricaded subjects, Absolute Data Destruction
01-2-102-40560-000 Investigation Membership/Dues		1,000	75		1,000	1,000	0.0%	NH Bar Association, American Bar Association
01-2-102-40611-000 Investigation Supplies - Spec Department		10,000	2,062		10,000	10,000	0.0%	Supplies for criminal investigation \$2,000; Trans Union database (TLO) \$1,812; Drug testing kits \$3,000; gloves/PPE \$2,000; Misc \$1,188
01-2-102-40642-000 Investigation Uniforms		3,000	1,500		3,000	3,000	0.0%	Clothing Stipend for Detectives, Det.Sgt. and Prosecutor
01-2-102-40670-000 Investigation Books & Pub		2,500	2,385		2,500	2,500	0.0%	Criminal code, juv code,ALR updates, court decisions

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Police Investigations/Prosecution	0	611,036	366,377		629,954	637,110	4.3%	
<b>Police Patrol</b>								
01-2-103-40110-000 Patrol FT Wages		924,604	815,605		1,048,425	994,698	7.6%	(5) Sergeants ( Ball, Drouin, Guerriero, Walker, Francis); (9)FT Patrol Officers ( Hart, King, Harden, Tracy, Smith, Bruno, Burton, Open, Open)
01-2-103-40140-000 Patrol OT Wages		186,078	183,899		186,078	186,078	0.0%	OT for patrol officers and sergeants; includes mandatory firearms, taser, and academy minimum of 8hrs per officer
01-2-103-40140-403 Patrol OT - VAWA		22,922	16,019		22,922	22,922	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40210-000 Patrol Health & Dental Ins		401,190	291,511		400,368	365,706	-8.8%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-103-40215-000 Patrol Life Ins		7,012	5,182		8,013	7,589	8.2%	No change in rate from FY23
01-2-103-40220-000 Patrol Social Security		0	76		0	0	#DIV/0!	6.2% (set by federal government)
01-2-103-40225-000 Patrol Medicare		16,105	14,537		17,901	17,122	6.3%	1.45% (set by federal government)
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)		332	232		332	332	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40230-000 Patrol NHRS		373,100	288,323		381,155	364,350	-2.3%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-103-40230-403 Patrol Retirement - VAWA		6,746	4,931		6,746	6,746	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40250-000 Patrol Unemployment		490	679		491	464	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-103-40260-000 Patrol WC Ins		31,103	24,340		36,088	26,174	-15.8%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-103-40343-000 Patrol Radio Maint	21,057	4,150	805		8,245	8,245	98.7%	Maintenance and repair of mobile and portable radio \$995 (Homeland security grant requirements), Livescan service contract \$3,155, 1 portable radio \$4,095
01-2-103-40611-000 Patrol Supplies - Spec Department		9,500	3,850		9,500	9,500	0.0%	Patrol supplies-flares, booking room supplies, dog poles, spithoods, protective gear(gloves), \$750-24hr biohazard remediation(1 fentanyl clean up \$995), Fitness Equipment \$1,500
01-2-103-40636-000 Patrol Fuel Gas/Diesel		40,000	30,646		40,000	40,000	0.0%	Fuel/oil for all police vehicles
01-2-103-40642-000 Patrol Uniforms		22,246	9,979		30,000	30,000	34.9%	Uniforms and equipment(boots,belts,holsters);winter boots per union contract, patrol uniforms, bicycle patrol uniforms( 2 new Officers \$3,800); cold weather gear for SWAT team (\$5,050)

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-103-40660-000 Patrol Vehicle Maint		40,000	32,223		40,000	40,000	0.0%	Vehicle maintenance including body work, repairs( requires computer updates by ford garage) oil, fluids ,filters(fuel injectors, steering rack-has to be outsourced) Increased maintenance schedule based on engine hours; snow tires \$6,000,summers \$4,500
01-2-103-40740-000 Patrol CO - Mach & Equip	7,210	30,500	22,907		38,976	38,976	27.8%	Equipment Replacement; 4 vests at \$800 each (\$3,200) and 2 carriers at \$400 each (\$800); Taser batteries (\$500); 2 side arms with optics (\$1,000), ammunition for sidearms/ rifle (\$10,000);8 MDT - eticket/ecrash maintence (\$8,000), 2 Tactical/Entry Vests & Helmet (\$3,000), Headset for 5 helmets (\$2,100),purchase of 2 e-bikes (\$10,376)
Total Police Patrol	28,267	2,116,079	1,745,743		2,275,240	2,158,901	2.0%	
Police Dispatch								
01-2-105-40110-000 Dispatch FT Wages		257,986	216,048		274,865	274,865	6.5%	Communications Supervisor Burton; (4) Communication Specialists (Berry, Parks, Wing, Open)
01-2-105-40140-000 Dispatch OT Wages		30,000	14,527		30,000	30,000	0.0%	
01-2-105-40210-000 Dispatch Health & Dental Ins		113,440	52,259		95,986	95,986	-15.4%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-105-40215-000 Dispatch Life Ins		1,987	1,460		2,138	2,138	7.6%	No change in rate from FY23
01-2-105-40220-000 Dispatch Social Security		17,855	13,773		18,902	18,902	5.9%	6.2% (set by federal government)
01-2-105-40225-000 Dispatch Medicare		4,126	3,341		4,371	4,371	5.9%	1.45% (set by federal government)
01-2-105-40230-000 Dispatch NHRS		39,980	18,516		40,756	40,756	1.9%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-105-40250-000 Dispatch Unemployment		175	170		164	166	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-105-40260-000 Dispatch WC Ins		783	613		871	662	-15.5%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-105-40341-000 Dispatch Telephone		25,000	19,959		25,000	25,000	0.0%	All phone lines and cell phones; data plan for 8 MDT (8,000), telephone repair/maintenance
01-2-105-40342-000 Dispatch Software Maint		14,875	15,203		15,644	15,644	5.2%	IMC Software Fee (\$15,096.23), Fingerprint Interface Fee (\$547)
01-2-105-40343-000 Dispatch Radio Maint		30,077	23,326		35,440	35,440	17.8%	Exacom warranty (\$3,077); SPOTS Fee (\$4,500), American Alarm Security Maintenance - software (\$7,000); Camera monitoring-Pelmac repairs (\$3,500); Maintenance Service - OME (\$12,000), Northeast Integration (\$340) , replacement of DVR & Cameras (\$4,797.50), misc expense (\$225.50)
01-2-105-40611-000 Dispatch Supplies - Spec Department		850	619		850	850	0.0%	Office supplies(\$200); APCO dues (\$400); NH certification (\$250)
01-2-105-40642-000 Dispatch Uniforms		1,000	0		250	250	-75.0%	Uniforms/replacements (Current staff are wearing civilian clothing with minimal cost to the budget when a jacket or polo shirt may be ordered)

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Total Police Dispatch</b>	<b>0</b>	<b>538,135</b>	<b>379,813</b>		<b>545,236</b>	<b>545,029</b>	<b>1.3%</b>	
<b>Police Station</b>								
01-2-109-40410-000 Police Station Electricity		18,500	11,783		18,500	18,500	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-2-109-40411-000 Police Station Heating Oil/Gas		8,000	8,844		8,000	8,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-2-109-40412-000 Police Station Water/Sewer		3,600	1,601		3,600	3,600	0.0%	Water and sewer charges for police station
01-2-109-40430-000 Police Station Bldg Repairs & Maint	43,577	2,500	21,306		8,123	8,123	224.9%	General Maintenance interior and exterior (\$2,500), upgrade/replacement of 14 cameras (\$5,622.50)
01-2-109-40439-000 Police Station Other Contracted Services		5,217	11,107		7,500	8,755	67.8%	HVAC maintenance \$2000; Fire monitoring and security & camera systems \$1,255; fire extinguisher maintenance \$400, radio tower alarm & monitoring \$1,195; window cleaning \$800; emergency lighting testing & inspection \$822, Unforseen repairs \$2,283
01-2-109-40690-000 Police Station Misc Supplies		3,000	618		3,000	3,000	0.0%	restroom (paper, soap) & cleaning supplies
<b>Total Police Station</b>	<b>43,577</b>	<b>40,817</b>	<b>55,259</b>		<b>48,723</b>	<b>49,978</b>	<b>22.4%</b>	
<b>GRAND TOTAL POLICE DEPARTMENT</b>	<b>71,844</b>	<b>3,893,923</b>	<b>2,995,705</b>		<b>4,127,239</b>	<b>4,016,696</b>	<b>3.2%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>FIRE DEPARTMENT</b>	<i>The Franklin Fire Department's mission is to preserve life and property while ensuring our members safety and providing the highest level of service to our customers.</i>							
<b>Fire Admin</b>								
01-2-201-40110-000 Fire Admin FT Wages		238,036	185,690		263,733	263,733	10.8%	Chief (Foss); Deputy (Hall); Administrative Assistant (Havey)
01-2-201-40210-000 Fire Admin Health & Dental Ins		77,471	62,980		87,963	87,963	13.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-201-40215-000 Fire Admin Life Ins		1,821	1,377		2,036	2,036	11.8%	No change in rate from FY23
01-2-201-40220-000 Fire Admin Social Security		2,814	2,199		3,132	3,132	11.3%	6.2% (set by federal government)
01-2-201-40225-000 Fire Admin Medicare		3,452	2,678		3,824	3,824	10.8%	1.45% (set by federal government)
01-2-201-40230-000 Fire Admin NHRS		69,936	50,648		71,547	71,547	2.3%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-201-40250-000 Fire Admin Unemployment		105	103		98	99	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-201-40260-000 Fire Admin WC Ins		19,553	15,301		20,151	15,318	-21.7%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-201-40290-000 Fire Admin Prof Devel		2,500	1,966		2,000	2,000	-20.0%	staff development for Fire Chief and Deputy Chief (leadership and suppression)
01-2-201-40291-000 Fire Admin Staff Devel		500	167		750	750	50.0%	staff development for Admin Secretary; Microsoft applications; GFOA annual conf (\$200), Misc. Accounting
01-2-201-40341-000 Fire Admin Telephone		5,900	5,270		6,820	6,820	15.6%	(4) landlines, (3) cell phones, (9) iPads (2) Stipends
01-2-201-40350-000 Fire Admin Medical		10,504	10,831		11,510	11,510	9.6%	(4) new hire physicals \$500, (22) annual=\$432
01-2-201-40390-000 Fire Admin Other Prof Serv.		4,332	4,235		4,650	4,650	7.3%	Emergency Reporting software agreement (\$3765) Rover Responding App (\$575) Background checks (5@\$62)
01-2-201-40440-000 Fire Admin Equip Lease		850	637		850	850	0.0%	Copier lease
01-2-201-40550-000 Fire Admin Printing		500	255		500	500	0.0%	Printing for letterhead, business cards and envelopes
01-2-201-40560-000 Fire Admin Membership/Dues		500	781		900	900	80.0%	Dues for NHAFC and meetings for Chief and Deputy
01-2-201-40610-000 Fire Admin Supplies - Operating		1,300	652		1,200	1,200	-7.7%	disposable office supplies for the station; pens, note pads, label tape, etc...
01-2-201-40625-000 Fire Admin Postage		350	144		250	250	-28.6%	Postage for department correspondence, shipping packages; UPS and certified mail
01-2-201-40642-000 Fire Admin Uniforms		1,600	860		1,700	1,700	6.3%	Uniforms for Fire Chief and Deputy Fire Chief
01-2-201-40670-000 Fire Admin Books & Pub		0	0		0	0	#DIV/0!	publications for training and leadership
01-2-201-40740-000 Fire Admin CO - Mach & Equip		1,000	4,021		1,000	1,000	0.0%	office furniture
<b>Total Fire Admin</b>	<b>0</b>	<b>443,024</b>	<b>350,797</b>		<b>484,614</b>	<b>479,782</b>	<b>8.3%</b>	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Fire Suppression								
								(1) Captain Paramedic (Roberts); (3) Fire Captains (Chapman, Jenkins, OPEN); (2) Firefighter/Paramedic (Mussey,Santy); (2) Master Firefighters/AEMT (Robert, Lee); (6) Firefighter/AEMT ( Provencher, Sabo, Perkins, McNulty, Breen, Hegener)
01-2-202-40110-000 Suppression FT Wages		798,028	543,880		1,279,453	936,452	17.3%	
01-2-202-40120-000 Suppression PT Wages		6,500	3,238		4,000	4,000	-38.5%	Call firefighters
01-2-202-40140-000 Suppression OT Wages		200,000	235,996		100,000	215,000	7.5%	Overtime for off-duty personnel; shift coverage, fires, vehicle maintenance, interviews, staff meetings
01-2-202-40210-000 Suppression Health & Dental Ins		340,320	234,845		605,217	397,242	16.7%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-202-40215-000 Suppression Life Ins		6,144	3,825		10,003	7,307	18.9%	No change in rate from FY23
01-2-202-40220-000 Suppression Social Sec		403	92		248	248	-38.5%	6.2% (set by federal government)
01-2-202-40225-000 Suppression Medicare		14,566	11,292		20,060	16,754	15.0%	1.45% (set by federal government)
01-2-202-40230-000 Suppression NHRS		326,967	237,707		418,664	349,466	6.9%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-202-40250-000 Suppression Unemployment		490	461		655	464	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-2-202-40260-000 Suppression WC Ins		98,417	76,854		126,648	77,283	-21.5%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-202-40291-000 Suppression Staff Devel		5,000	6,574		4,000	4,000	-20.0%	Firefighting and leadership training and education, NH State FF Association
01-2-202-40390-000 Suppression Other Prof Serv.		9,240	150		9,455	9,455	2.3%	UL test for ground ladders and Aerial (\$3600) SCBA flow test & maint (\$2785) /SCBA compressor maint (\$1210) /Breathing air analysis (\$510) / Pump Testing for Engines (\$1350)
01-2-202-40611-000 Suppression Supplies - Spec Department	1,550	2,750	2,987		3,400	3,400	23.6%	Disposable firefighting supplies; Class A&B foam, multi gas meter parts, SCBA parts, etc.
01-2-202-40630-000 Suppression Equip Maint		3,900	2,252		3,500	3,500	-10.3%	Repair of Aging Suppression Equipment
01-2-202-40636-000 Suppression Fuel Gas/Diesel		18,920	10,010		15,000	15,000	-20.7%	Fuel for 2 engines, 1 Ladder, 1 Utility and 4 staff cars
01-2-202-40642-000 Suppression Uniforms		12,600	13,233		14,000	12,600	0.0%	Annual clothing allowance for 14 full-time firefighter/EMT's (\$700 per FF) and new hires (to include brass/badge)
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing		25,300	20,442		27,000	20,000	-20.9%	Personal Protective Equipment for structural firefighting; coat, pants, gloves, hood, helmets and boots, 5 sets of full gear, 8 spare gloves, 2 spare hoods
01-2-202-40660-000 Suppression Vehicle Maint		23,000	19,657		25,000	25,000	8.7%	Parts/labor to maintain an aging fleet; 2 Engines, 1 ladder tower, 1 utility, 4 staff cars
01-2-202-40670-000 Suppression Books & Pub		760	952		760	760	0.0%	Periodicals for training, on-line subscriptions
01-2-202-40740-000 Suppression CO - Mach & Equip	14,113	7,458	17,208	8,500	8,500	14.0%	Unexpected replacement of aging items. Fire attack hose, hand tools, nozzles, pagers, radios, and ground ladders.	



<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Fire Suppression	15,663	1,900,761	1,441,657		2,675,562	2,106,430	10.8%	
<b>Fire Code Enforcement/Health/Fire Prevention</b>								
01-2-203-40110-000 Code Enforcement FT Wages		120,676	94,438		131,851	131,851	9.3%	Inspection Captain (Reale); Inspector( Wakefield)
01-2-203-40140-000 Code Enforcement OT Wages		1,500	3,393		1,500	1,500	0.0%	Overtime for after hours investigation and inspection call back
01-2-203-40210-000 Code Enforcement Health & Dental Ins		49,806	30,072		39,981	39,981	-19.7%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-2-203-40215-000 Code Enforcement Life Ins		946	731		1,029	1,029	8.8%	No change in rate from FY23
01-2-203-40225-000 Code Enforcement Medicare		1,772	1,419		1,934	1,934	9.1%	6.2% (set by federal government)
01-2-203-40230-000 Code Enforcement NHRS		40,306	30,205		40,472	40,472	0.4%	1.45% (set by federal government)
01-2-203-40250-000 Code Enforcement Unemployment		70	68		66	66	-5.4%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-2-203-40260-000 Code Enforcement WC Ins		7,762	6,074		7,168	5,449	-29.8%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-203-40291-000 Code Enforcement Staff Devel		2,850	1,960		2,800	2,800	-1.8%	Training and Education for; Fire Investigation, Health Officer, Fire Inspections
01-2-203-40439-000 Code Enforcement Other Contracted Services		0	0		0	0	#DIV/0!	Court administration fees
01-2-203-40560-000 Code Enforcement Membership/Dues		1,300	615		1,300	1,300	0.0%	Memberships; NH Building Officials, NH Health Officers Assoc., NH Fire Prevention Society
01-2-203-40611-000 Code Enforcement Supplies - Spec Department	1,034	1,000	2,098		1,000	1,000	0.0%	Investigation Supplies, Equipment and Fire Prevention Supplies
01-2-203-40642-000 Code Enforcement Uniforms		1,500	988		1,600	1,600	6.7%	Uniforms for two inspectors (\$800 Each)
01-2-203-40670-000 Code Enforcement Books & Pub	986	1,000	1,640		800	800	-20.0%	Annual code updates/subscriptions
Total Fire Code Enforcement/Health/Fire Prevention	2,020	230,488	173,700		231,500	229,782	-0.3%	
<b>Fire Dispatch/Alarms</b>								
01-2-205-40390-000 Dispatch Other Prof Serv.		71,455	72,250		77,130	77,130	7.9%	Lakes Region Mutual Fire Aid (dispatch and mutual aid membership)

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-205-40611-000 Dispatch Supplies - Spec Department		750	343	350	350	-53.3%	Fire alarm supplies used to dismantle the fire alarm system which is scheduled to go off line 7/1/23.	
01-2-205-40636-000 Dispatch Fuel Gas/Diesel		300	210	350	350	16.7%	Fuel for bucket truck (split with MSD)	
01-2-205-40660-000 Dispatch Vehicle Maint		1,000	243	750	750	-25.0%	Bucket truck maintenance	
Total Fire Dispatch/Alarms	0	73,505	73,046	78,580	78,580	6.9%		

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Fire EMS/Rescue								
01-2-207-40120-000 EMS/Rescue PT Wages		2,000	1,376		1,000	1,000	-50.0%	EMS/Rescue call payroll for training, emergency calls and special details
01-2-207-40140-000 EMS/Rescue OT Wages		38,000	11,638		16,000	16,000	-57.9%	Career overtime wages for over shifts and off duty call backs (MVC's, multiple calls and station coverage, wages to fund ***Tech Rescue Discipline Training
01-2-207-40220-000 EMS/Rescue Social Sec		2,480	2		1,054	1,054	-57.5%	6.2% (set by federal government)
01-2-207-40225-000 EMS/Rescue Medicare		580	188		247	247	-57.5%	1.45% (set by federal government)
01-2-207-40260-000 EMS/Rescue WC Ins		2,890	2,262		1,094	832	-71.2%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-2-207-40291-000 EMS/Rescue Staff Devel		12,500	9,308		13,000	13,000	4.0%	EMT recertification, EMS conferences for Continuing Ed, Tech. Rescue Training, (1 Member to Paramedic School/Year \$7,500/year)
01-2-207-40390-000 EMS/Rescue Other Prof Serv.		42,470	33,273		47,608	47,608	12.1%	Quick Med Claims (\$33,800); Rescue tool service (\$1,350); ZOLL Cardiac Monitor Service (\$3,500); Stryker Cot/Stair Chair/ Lucas Maintenance (\$7,808); Paramedic Intercepts (\$1,150);
01-2-207-40560-000 EMS/Rescue Membership/Dues		405	84		405	405	0.0%	Fees for National Registry of EMT. Bi-annual license requirements
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department		6,700	40		4,000	4,000	-40.3%	Replacement parts for EMS equipment.
01-2-207-40612-000 EMS/Rescue Supplies - Medical		33,000	25,735		34,000	34,000	3.0%	To include all disposable medical supplies and medication; Bandages, oxygen, gloves etc.
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel		13,000	5,598		9,000	9,000	-30.8%	Fuel for Ambulance 1, Ambulance 2, Boat 1 and Rescue 1
01-2-207-40643-000 EMS/Rescue Uniform Cleaning		300	0		300	300	0.0%	Commercial cleaning for bio-hazard contamination
01-2-207-40660-000 EMS/Rescue Vehicle Maint		11,000	8,361		32,000	32,000	190.9%	Parts and labor for repairs of Ambulance 1, Ambulance 2 and Boat 1, Rescue 1 ***One Time Paint Refurbish for 7A1 - 2012 PL Custom Ambulance \$21,000/estimate)
01-2-207-40670-000 EMS/Rescue Books & Pub		250	45		250	250	0.0%	Training references
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip	11,747	4,500	11,109		8,000	8,000	77.8%	Misc rescue equipment for technical rescue incidents; rope, dry suits and hardware, Active shooter additional gear
Fire EMS/Rescue	11,747	170,075	109,018		167,958	167,695	-1.4%	
Emergency Management								

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-2-208-40130-000 Emergency Management Elected Official Wages		2,000	1,616		2,500	2,000	0.0%	Emergency Management Director stipend (Foss)
01-2-208-40225-000 Emergency Management Medicare		29	23		36	29	0.0%	1.45% (set by federal government)
01-2-208-40230-000 Emergency Management NHRS		660	560		759	607	-8.0%	Retirement rates as of 7/1/18: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire
01-2-208-40740-000 Emergency Management CO - Mach & Equip		9,000	9,023		500	500	-94.4%	Emergency Management Center upgrades
01-2-208-40691-000 Emergency Management Misc Expend		1,000	700		500	500	-50.0%	Training for emergency management
<b>Total Emergency Management</b>	<b>0</b>	<b>12,689</b>	<b>11,923</b>		<b>4,295</b>	<b>3,636</b>	<b>-71.3%</b>	
<b>Fire Station</b>								
01-2-209-40410-000 Fire Station Electricity		9,000	7,263		10,000	10,000	11.1%	
01-2-209-40411-000 Fire Station Heating Oil/Gas		8,800	7,672		9,500	9,500	8.0%	
01-2-209-40412-000 Fire Station Water/Sewer		4,000	3,575		4,000	4,000	0.0%	Water and sewer charges
01-2-209-40430-000 Fire Station Bldg Repairs & Maint	3,000	10,000	16,961		37,000	37,000	270.0%	General building maintenance and upgrades; garage door repairs/replacements, sprinkler system upgrades, electrical upgrades to the station
01-2-209-40439-000 Fire Station Other Contracted Services		5,000	4,826		4,750	4,750	-5.0%	Contracted Services for the Franklin Fire Dept.
01-2-209-40690-000 Fire Station Misc Supplies	2,059	3,850	3,068		3,600	3,600	-6.5%	Cleaning supplies for the Fire Station; vehicle wash, laundry soap, paper supplies (in house)
<b>Total Fire Station</b>	<b>5,059</b>	<b>40,650</b>	<b>43,364</b>		<b>68,850</b>	<b>68,850</b>	<b>69.4%</b>	
<b>GRAND TOTAL FIRE DEPARTMENT</b>	<b>34,489</b>	<b>2,871,191</b>	<b>2,203,505</b>		<b>3,711,359</b>	<b>3,134,756</b>	<b>9.2%</b>	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GRAND TOTAL PUBLIC SAFETY	106,333	6,765,114	5,199,210		7,838,598	7,151,451	5.7%	

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>MUNICIPAL SERVICES DEPARTMENT</b>	<b>"Better working together."</b>							
<b>Municipal Services Admin</b>								
01-3-121-40110-000 MSD Admin FT Wages		59,537	49,880		71,802	71,802	20.6%	Director (Hanscom 20%); Deputy Director (Marsh 40%); Account Clerk (Creasey 40%); remaining wages budgeted in water & sewer funds
01-3-121-40210-000 MSD Admin Health & Dental Ins		25,915	26,802		25,681	25,681	-0.9%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-3-121-40215-000 MSD Admin Life Ins		422	497		555	555	31.5%	No change in rate from FY23
01-3-121-40220-000 MSD Admin Social Sec		3,691	3,068		4,452	4,452	20.6%	6.2% (set by federal government)
01-3-121-40225-000 MSD Admin Medicare		863	718		1,041	1,041	20.6%	1.45% (set by federal government)
01-3-121-40230-000 MSD Admin NHRS		8,095	7,559		9,405	9,405	16.2%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-3-121-40250-000 MSD Admin Unemployment		35	34		33	33	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-3-121-40260-000 MSD Admin WC Ins		1,922	1,504		1,186	901	-53.1%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-3-121-40290-000 MSD Admin Prof Devel		500	330		500	500	0.0%	Training for management
01-3-121-40291-000 MSD Admin Staff Devel		17,250	14,223		25,650	25,650	48.7%	Training for staff \$750 and CDL-A driving training \$4,000 each for 2 employees (\$8,000), CDL-B driving training at \$4,225 ea for 4 employees (\$16,900)
01-3-121-40341-000 MSD Admin Telephone		3,500	2,059		3,500	3,500	0.0%	Office fax, phones, cell phones
01-3-121-40350-000 MSD Admin Medical		2,200	838		2,200	2,200	0.0%	Pre-employment physicals, Random drug testing, Fitness tests, DOT physicals
01-3-121-40439-000 MSD Admin Other Contracted Services		400	0		400	400	0.0%	background checks, etc....
01-3-121-40440-000 MSD Admin Equip Lease		350	245		350	350	0.0%	1/3 copier lease payment/maint
01-3-121-40560-000 MSD Admin Membership/Dues		850	593		700	700	-17.6%	APWA (\$462.50) , NH Public Works (\$100), NH Public Works Mutual Aid Program Membership (\$25), NH Road Agent Assoc (Director & Deputy \$30 ea=\$60), misc \$52.50
01-3-121-40610-000 MSD Admin Supplies - Operating		350	189		350	350	0.0%	Paper, pens, stationary etc.
01-3-121-40625-000 MSD Admin Postage		200	45		400	400	100.0%	Legal ads/mailings
<b>Total Municipal Services Admin</b>	<b>0</b>	<b>126,080</b>	<b>108,585</b>		<b>148,203</b>	<b>147,919</b>	<b>17.3%</b>	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
							Account Detail
<b>MUNICIPAL SERVICES HIGHWAY &amp; STREETS</b>							
<b>Municipal Services Roadway Maintenance</b>							
01-3-122-40110-000 Road Maint FT Wages		223,723	147,726		250,244	250,244	11.9% Working Foreman (Bushman); (2) Heavy Equipment Operator II (Cote, Parent); Heavy Equipment Operator I (Nason); (2) Light Equipment Operator (Open, Unfunded)
01-3-122-40140-000 Road Maint OT Wages		67,594	38,022		64,937	64,937	-3.9%
01-3-122-40210-000 Road Maint Health & Dental Ins		148,798	91,111		143,357	143,357	-3.7% Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-3-122-40215-000 Road Maint Life Ins		1,761	1,051		1,981	1,981	12.5% No change in rate from FY23
01-3-122-40220-000 Road Maint Social Sec		18,062	11,452		19,541	19,541	8.2% 6.2% (set by federal government)
01-3-122-40225-000 Road Maint Medicare		4,224	2,678		4,570	4,570	8.2% 1.45% (set by federal government)
01-3-122-40230-000 Road Maint NHRS		40,959	36,765		42,644	42,644	4.1% Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-3-122-40250-000 Road Maint Unemployment		175	170		164	166	-5.4% Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-3-122-40260-000 Road Maint WC Ins		15,016	11,751		15,842	12,042	-19.8% 2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-3-122-40490-000 Road Maint Other Property Service	753,563	1,020,208	6,371		1,000,000	400,000	-60.8% Amount on this line is for non-capitalized MAINTENANCE ONLY on public ways as needed over the course of a year and is offset by State Block Grant Revenues. Misc road & sidewalk repair; shoulder work; rental of specialized equipment; crack sealing; <b>reminder FY2023 appropriation included \$730,208 one time money from ARPA &amp; State of NH</b>
01-3-122-40610-000 Road Maint Supplies - Operating		30,000	30,192		45,000	45,000	50.0% Rakes, shovels, hand tools, asphalt, gravel, stone, and other materials for street & shoulder repair
01-3-122-40611-000 Road Maint Supplies - Spec Department		5,000	4,629		4,000	4,000	-20.0% liquid calcium for dust control; road fabric; misc
01-3-122-40642-000 Road Maint Uniforms		5,970	4,174		6,000	6,000	0.5% Boots, uniforms, gloves, raingear, safety vests for 5 Highway employees,Personel Protective Equipment (PPE) per union contract
01-3-122-40740-000 Road Maint CO - Mach & Equip		0	0		0	0	#DIV/0!
<b>Total Municipal Services Roadway Maintenance</b>	<b>753,563</b>	<b>1,581,490</b>	<b>386,092</b>		<b>1,598,280</b>	<b>994,483</b>	<b>-37.1%</b>

City of Franklin, New Hampshire										
FY2024 Budget										
Expenditures										
		FY 2023			FY2024 Budget					
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures			
							Account Detail			
Municipal Services Snow/Ice Removal										
01-3-123-40611-000 Snow/Ice Supplies - Spec Department					120,000	120,000	0.0%	Winter salt and sand. Amt. used reflects expenditure line depending the winter		
01-3-123-40660-000 Snow/Ice Vehicle Maint					36,000	36,000	0.0%	Repairs to winter equipment plows, sanders, blades		
Total Municipal Services Snow/Ice Removal				0	156,000	110,201	156,000	156,000	0.0%	
Municipal Services Drainage & Vegetation										
01-3-125-40490-000 Drainage & Vegetation Other Property Service					100,000	43,944	110,000	110,000	10.0%	Non Capitalized Maintenance ONLY offset by State Highway Block Grant Funding. Weed eradication curbing (hired)\$2,450; Tree removal hazardous trees (hired) \$25,000; Storm Drain cleaning (hired)\$45,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$37,550
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department					30,000	4,054	30,000	30,000	0.0%	Pipe, Structures, frames and grates and other materials to perform drain and pipe repair and maintenance
Total Municipal Services Drainage & Vegetation				0	130,000	47,997	140,000	140,000	7.7%	
Municipal Services Traffic & Street Lighting										
01-3-126-40410-000 Traffic/Street Lighting Electricity					45,000	28,365	45,000	45,000	0.0%	Non Capitalized Maintenance ONLY and offset by State Highway Block Grant Funds. Traffic light maint \$5,500; Line painting \$50,000
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services					45,500	3,890	55,500	55,500	22.0%	
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department					4,000	3,745	5,000	5,000	25.0%	Sign stock, Traffic Paint ; MUTCD compliance
Total Municipal Services Traffic & Street Lighting				0	94,500	35,999	105,500	105,500	11.6%	





City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
TOTAL MUNICIPAL SERVICES HIGHWAY & STREETS	767,128	2,381,485	921,959		2,536,474	1,847,098	-22.4%	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>Municipal Services Buildings &amp; Grounds</b>							<b>Account Detail</b>
01-3-128-40110-000 Parks Dept FT Wages		211,379	150,122		224,037	224,037	6.0%
01-3-128-40140-000 Parks Dept OT Wages		7,850	14,833		20,000	20,000	154.8%
01-3-128-40210-000 Parks Dept Health & Dental Ins		131,892	79,384		101,304	101,304	-23.2%
01-3-128-40215-000 Parks Dept Life Ins		1,250	900		1,677	1,677	34.1%
01-3-128-40220-000 Parks Dept Social Sec		13,592	10,227		15,130	15,130	11.3%
01-3-128-40225-000 Parks Dept Medicare		3,179	2,392		3,539	3,539	11.3%
01-3-128-40230-000 Parks Dept NHRS		26,861	21,500		27,724	27,724	3.2%
01-3-128-40250-000 Parks Dept Unemployment		210	204		164	166	-21.1%
01-3-128-40260-000 Parks Dept WC Ins		8,385	6,562		8,501	6,462	-22.9%
01-3-128-40611-000 Parks Dept Supplies - Spec Department	1,691	3,000	3,289		3,000	3,000	0.0%
01-3-128-40636-000 Parks Dept Fuel Gas/Diesel		13,000	6,814		10,000	10,000	-23.1%
01-3-128-40642-000 Parks Dept Uniforms		5,300	2,901		5,000	5,000	-5.7%
01-3-128-40740-000 Parks Dept Machine & Equip							#DIV/0!
<b>Total Municipal Services Buildings &amp; Grounds</b>	<b>1,691</b>	<b>425,899</b>	<b>299,127</b>		<b>420,076</b>	<b>418,039</b>	<b>-1.8%</b>

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Municipal Services Buildings								
01-3-129-40410-000 MSD Bldg & Garage Electricity		4,200	2,451		4,200	4,200	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas		15,000	13,503		15,000	15,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (9 of 12)
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer		1,100	640		1,100	1,100	0.0%	
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint	8,300	4,000	13,585		10,000	10,000	150.0%	Maintenance (alarms, & extinguishers); overhead door repairs; Emergency lighting maintenance
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services		7,500	5,123		3,500	3,500	-53.3%	Yearly maint services
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies		400	120		400	400	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
Total Municipal Services Buildings	8,300	32,200	35,422		34,200	34,200	6.2%	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
MUNICIPAL SERVICES SOLID WASTE								
Municipal Services Collection								
01-3-232-40439-000 Curbside Collection Other Contracted Services		234,000	197,140		261,500	261,500	11.8%	Pinard contract for curbside collection 7/1/24 -6/30/25 (\$20,333.33 per mo); \$18,000 estimate for additional fuel escalation clause
Total Municipal Services Collection	0	234,000	197,140		261,500	261,500	11.8%	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	
							Account Detail	
Municipal Services Recycling								
01-3-234-40421-000 Recycling Tipping		25,000	8,292		25,000	25,000	0.0%	Hauling and tipping costs for recyclables generated at Transfer Station offset by revenue line 01-3-238-34043-000 (Increase in tires)
01-3-234-40439-000 Recycling Other Contracted Services		81,000	75,588		103,500	103,500	27.8%	Tipping costs for demolition and shingles 900 tons @\$115/ ton - 100% offset by revenue line 01-3-238-34042-000.
Total Municipal Services Recycling	0	106,000	83,881		128,500	128,500	21.2%	
Municipal Services Transfer Station								
01-3-238-40110-000 Transfer Station Operations FT Wages		141,352	107,109		154,250	154,250	9.1%	Working Foreman (Amero); (2) Refuse Packer Operators (Open, Riberdy)
01-3-238-40140-000 Transfer Station Operations OT Wages		9,600	18,296		15,000	15,000	56.3%	Minimum manning levels; result of lost/cut position for coverage of vacation, holiday, and sick time
01-3-238-40210-000 Transfer Station Operations Health & Dental Ins		82,995	88,890		87,963	87,963	6.0%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-3-238-40215-000 Transfer Station Operations Life Ins		1,109	952		1,219	1,219	9.9%	No change in rate from FY23
01-3-238-40220-000 Transfer Station Operations Social Sec		9,359	7,728		10,493	10,493	12.1%	6.2% (set by federal government)
01-3-238-40225-000 Transfer Station Operations Medicare		2,189	1,807		2,454	2,454	12.1%	1.45% (set by federal government)
01-3-238-40230-000 Transfer Station Operations NHRS		21,224	16,211		22,899	22,899	7.9%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-3-238-40250-000 Transfer Station Operations Unemployment		105	103		98	99	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-3-238-40260-000 Transfer Station Operations WC Ins		6,138	4,803		6,077	4,620	-24.7%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-3-238-40341-000 Transfer Station Operations Telephone		1,000	1,105		1,350	1,350	35.0%	phone&internet
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.		6,733	6,874		6,958	6,958	3.3%	Annual HHHWD sponsored by LRPC (Last Saturday in July)
01-3-238-40421-000 Transfer Station Operations Tipping		527,010	322,624		525,000	525,000	-0.4%	Total Annual tipping fee ton/year - FY24 6600 tons - July thru Dec 2023 = 3000 tons @ \$85/ton = \$255,000; Jan thru June 2024= 3000 tons @ \$90/ton = \$270,000. A portion of this expenditure will be offset by commercial hauler revenues (see revenue line 01-3-238-34041).
01-3-238-40439-000 Transfer Station Operations Other Contracted Services	16,270	20,400	32,767		26,000	26,000	27.5%	Annual cost for post closure requirements for the River St. Landfill per NHDES \$12,500; groundwater sampling, gas monitoring, settlement plan, and annual report; grinding of vegetation and screening loam \$10,000; Rental of robotic mower \$3500

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-3-238-40560-000 Transfer Station Operations Membership/Dues		1,200	1,209		1,205	1,205	0.4%	NRRA membership (\$705) & 8- NHDES solid waste facility operator licenses
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department		2,000	1,042		2,000	2,000	0.0%	Printing costs for weigh slips, paper, pens notices etc.
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel		24,000	18,904		24,000	24,000	0.0%	diesel and lubricants
01-3-238-40642-000 Transfer Station Operations Uniforms		4,000	3,541		4,500	4,500	12.5%	Uniforms, boots, and safety equipment per union contract; Personal Protective Equipment (PPE)
01-3-238-40740-000 Transfer Station Mach & Equip	2,676	0	2,676		50,000	50,000	#DIV/0!	96 gallon trash cans (\$40,000), replacement covers various sizes (\$10,000)
<b>Total Municipal Services Transfer Station</b>	<b>18,946</b>	<b>860,413</b>	<b>636,640</b>		<b>941,468</b>	<b>940,011</b>	<b>9.3%</b>	
<b>Municipal Services Transfer Station Building</b>								
01-3-239-40410-000 Transfer Station Electricity		12,000	6,928		12,000	12,000	0.0%	includes transfer station and animal shelter
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint		4,000	4,768		4,000	4,000	0.0%	misc repairs
01-3-239-40439-000 Transfer Station Other Contracted Services		10,000	6,773		10,000	10,000	0.0%	outside repair and maint. scale and software, printing, compactor ; waste oil heaters, containers
01-3-239-40690-000 Transfer Station Bldg Misc Supplies		500	0		500	500	0.0%	restroom (paper, soap) & cleaning supplies; etc.
<b>Total Municipal Services Transfer Station Building</b>	<b>0</b>	<b>26,500</b>	<b>18,469</b>		<b>26,500</b>	<b>26,500</b>	<b>0.0%</b>	
<b>TOTAL MUNICIPAL SERVICES SOLID WASTE</b>	<b>18,946</b>	<b>1,226,913</b>	<b>936,129</b>		<b>1,357,968</b>	<b>1,356,511</b>	<b>10.6%</b>	
<b>GRAND TOTAL MUNICIPAL SERVICES</b>	<b>796,065</b>	<b>4,192,577</b>	<b>2,301,222</b>		<b>4,496,921</b>	<b>3,803,767</b>	<b>-9.3%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>HEALTH</b>								
<b>Animal Control &amp; Health Agencies</b>								
01-4-195-40316-000 CASA of NH		500	0		500	500	0.0%	Court Appointed Special Advocates (CASA)of NH
01-4-195-40311-000 Outside Agencies VNA		27,985	27,985		27,985	27,985	0.0%	Visiting Nurse Association
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)		13,394	13,394		13,394	13,394	0.0%	Twin Rivers Intergenerational Program
01-4-195-40313-000 Outside Agencies Animal Shelter		20,000	20,000		20,000	20,000	0.0%	Franklin Animal Shelter
01-4-195-40314-000 Outisid Agencies Twin River Food Pantry (new acct)		0	0		10,000	10,000	#DIV/0!	Twin River Food Pantry
<b>Total Animal Control &amp; Health Agencies</b>	<b>0</b>	<b>61,879</b>	<b>61,379</b>		<b>71,879</b>	<b>71,879</b>	<b>16.2%</b>	
<b>Mayor's Drug Task Force</b>	<b>Federal year 10 of Health &amp; Human Services Franklin Mayor's Drug &amp; Alcohol Abuse Task Force federal grant (ends 9/30/20)</b>							
01-4-196-40110-000 Drug Free Communities FT Wages		59,585	48,770		57,255	57,255	-3.9%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40210-000 Drug Free Communities Health & Dental Ins		14,066	10,713		13,330	13,330	-5.2%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40215-000 Drug Free Communities Life Ins		462	324		450	450	-2.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40220-000 Drug Free Communities Social Sec		3,694	3,032		3,550	3,550	-3.9%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40225-000 Drug Free Communities Medicare		864	709		830	830	-3.9%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40230-000 Drug Free Communities NHRS		8,378	7,172		7,747	7,747	-7.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40250-000 Drug Free Communities Unemployment		35	34		33	33	-6.1%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40260-000 Drug Free Communities WC Ins		169	131		170	129	-23.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-96-40290-000 Drug Free Communities Prof Devel		9,712	2,371		2,210	2,210	-77.2%	100% Federal grant funded - see revenue line 01-4-196-33111-001
01-4-196-40299-000 Drug Free Communities Mileage Reimb		14,004	11,504		4,823	4,823	-65.6%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40439-000 Drug Free Communities Other Contracted Services		230,300	123,320		199,713	199,713	-13.3%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40610-000 Drug Free Communities Supplies - Operating		6,200	1,861		1,200	1,200	-80.6%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department		27,532	29,839		8,690	8,730	-68.3%	100% Federal grant funded - see revenue line 01-4-196-33111-000



<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Mayor's Drug Task Force	0	375,000	239,782		300,000	300,000	-20.0%	
GRAND TOTAL HEALTH	0	436,879	301,161		371,879	371,879	-14.9%	
<b>Welfare Administration</b>								
01-4-411-40110-000 Welfare Admin FT Wages		44,736	35,087		61,657	46,243	3.4%	Full Time Welfare Director/Community Liaison (Ryea)
01-4-411-40210-000 Health - Welfare		13,378	10,870		34,663	12,871	-3.8%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-4-411-40215-000 Welfare Life		0	0		483	0	#DIV/0!	No change in rate from FY23
01-4-411-40220-000 Welfare Admin Social Sec		2,774	2,176		3,823	2,867	3.4%	6.2% (set by federal government)
01-4-411-40225-000 Welfare Admin Medicare		649	509		894	671	3.4%	1.45% (set by federal government)
01-4-411-40250-000 Welfare Admin Unemployment		35	34		33	33	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-4-411-40230-000 Welfare NHRS		0	0		8,342	0	#DIV/0!	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-4-411-40260-000 Welfare Admin WC Ins		127	99		183	104	-17.7%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-4-411-40290-000 Welfare Admin Prof Devel		200	15		200	200	0.0%	Quarterly NHWAA meetings/training
01-4-411-40341-000 Welfare Admin Telephone		600	164		200	200	-66.7%	
01-4-411-40560-000 Welfare Admin Membership/Dues		30	40		40	40	33.3%	New Hampshire Welfare Administrators Association
01-4-411-40610-000 Welfare Admin Supplies - Operating		300	0		300	300	0.0%	welfare pre-printed notice of decisions, first notice, vendor vouchers, etc.
01-4-411-40625-000 Welfare Admin Postage		82	3		100	100	22.0%	suspension & lien notices
01-4-411-40670-000 Welfare Admin Books & Pub		50	0		50	50	0.0%	State of NH welfare book
Total Welfare Administration	0	62,960	48,996		110,967	63,679	1.1%	
<b>Welfare Direct Assistance</b>								

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-4-412-40810-000 Direct Assistance Food - Welfare		4,000	0		4,000	4,000	0.0%	food vouchers allotted to those who qualify base on eligibility
01-4-412-40811-000 Direct Assistance Rent		10,000	2,166		10,000	10,000	0.0%	rent vouchers allotted to those who qualify base on eligibility
01-4-412-40812-000 Direct Assistance Medications		3,000	0		3,000	3,000	0.0%	medication vouchers allotted to those who qualify base on eligibility
01-4-412-40813-000 Direct Assistance Utilities		8,000	365		8,000	8,000	0.0%	utilities vouchers allotted to those who qualify base on eligibility
01-4-412-40815-000 Direct Assistance Misc - Welfare		1,500	0		1,500	1,500	0.0%	gasoline, clothing, etc.
<b>Total Welfare Direct Assistance</b>	<b>0</b>	<b>26,500</b>	<b>2,531</b>		<b>26,500</b>	<b>26,500</b>	<b>0.0%</b>	
<b>Welfare Vendor Payments</b>								
01-4-413-40815-000 Vendor Payments Misc - Welfare		5,000	7,000		8,000	8,000	60.0%	indigent burial costs
<b>Total Welfare Vendor Payments</b>	<b>0</b>	<b>5,000</b>	<b>7,000</b>		<b>8,000</b>	<b>8,000</b>	<b>60.0%</b>	
<b>GRAND TOTAL WELFARE</b>	<b>0</b>	<b>94,460</b>	<b>58,527</b>		<b>145,467</b>	<b>98,179</b>	<b>3.9%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Recreation</b>	<i>Our mission is to make a positive difference in the lives of citizens of all ages through professionally managed recreation programs and activities, tournaments, and special events that foster economic impact, promote healthy lifestyles, social interaction, and civic pride among participants.</i>							
01-5-211-40110-000 Recreation Admin FT Wages		77,458	60,756		91,804	91,804	18.5%	Director (Alpers)
01-5-211-40121-000 Recreation Admin Admin Summer Rec		318,855	222,653		197,337	197,337	-38.1%	Seasonal staff (summer program, before school program , after school program)
01-5-211-40121-439 Admin Summer Rec 21 Century		205,204	62,196		205,204	205,204	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40123-000 Recreation Admin Spec Program Wages		91,189	92,731		137,350	137,350	50.6%	(1) Full Time Year Round Event Supervisor (Hawkins); (2) Part Time Year Round Event Supervisors (Styles, Cogan)
01-5-211-40210-000 Recreation Admin Health & Dental Ins		76,580	54,598		87,531	87,531	14.3%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
01-5-211-40210-439 Admin Health & Dental Ins 21 Century		13,958	7,949		13,958	13,958	0.0%	21st Century Grant -see revenue line 01-5-211-33111-439 (Benefits for Kathleen Hawkins paid 50% by grant.)
01-5-211-40215-000 Recreation Admin Life Ins		863	763		1,471	1,471	70.5%	
01-5-211-40220-000 Recreation Admin Social Sec		20,078	14,620		26,442	26,442	31.7%	6.2% (set by federal government)
01-5-211-40220-439 Admin FICA 21 Century		12,723	7,041		12,723	12,723	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40225-000 Recreation Admin Medicare		4,696	3,419		6,184	6,184	31.7%	1.45% (set by federal government)
01-5-211-40225-439 Admin Medicare 21 Century		2,975	1,647		2,975	2,975	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40230-000 Recreation Admin NHRS		15,609	14,883		25,435	25,435	63.0%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
01-5-211-40250-000 Recreation Admin Unemployment		140	135		131	132	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
01-5-211-40250-439 Admin Unemployment 21 Century		53	42		53	53	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40260-000 Recreation Admin WC Ins		12,448	9,740		15,200	11,555	-7.2%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
01-5-211-40260-439 Admin WC Ins 21 Century		7,944	6,217		7,944	7,944	0.0%	21st Century Grant- see revenue line 01-5-211-33111-439
01-5-211-40290-000 Recreation Admin Prof Devel		1,100	527		2,000	2,000	81.8%	Professional development for director & event supervisors
01-5-211-40290-439 Admin Prof Devel 21 Century		6,860	6,601		6,860	6,860	0.0%	21st Century Grant -see revenue line 01-5-211-33111-439
01-5-211-40291-000 Recreation Admin Staff Devel		1,200	111		1,500	1,500	25.0%	Summer staff: first aid & CPR, summer training, WSI, LG
01-5-211-40292-000 Recreation Background Checks		1,000	100		1,000	1,000	0.0%	Summer staff, sports volunteers, summer playground chaperones
01-5-211-40299-000 Recreation Admin Mileage Reimb		4,500	1,886		4,500	4,500	0.0%	Water samples, beaches, parks, maintenance, staff cleaners, etc.
01-5-211-40341-000 Recreation Admin Telephone		1,700	696		1,700	1,700	0.0%	Office, cell phone, beach

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures					FY2024 Budget			
		FY 2023						
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-5-211-40342-000 Recreation Admin Software Maint		3,700	4,100		4,100	4,100	10.8%	Recreation software
01-5-211-40350-000 Preemployment Screening		2,000	0		2,000	2,000	0.0%	30 drug tests summer staff; 5 drug tests after school program staff
01-5-211-40390-000 Recreation Admin Other Prof Serv.		7,000	4,800		8,000	8,000	14.3%	Basketball officials-offset by revenue
01-5-211-40390-439 Admin Other Prof Serv. 21 Century		0	0		0	0	#DIV/0!	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40439-000 Recreation Admin Other Contracted Services		4,900	2,713		4,900	4,900	0.0%	Water samples, music license, food license, pool tables re-cloth
01-5-211-40439-439 Admin Other Contracted Services 21 Century		22,600	13,238		22,600	22,600	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40440-000 Recreation Admin Equip Lease		5,100	2,671		5,100	5,100	0.0%	Office supplies, copier lease & maintenance
01-5-211-40490-000 Recreation Admin Other Property Service		23,000	21,586		27,000	27,000	17.4%	Bus rentals - summer, vacation camps, special event trips-offset by revenue
01-5-211-40490-439 Admin Other Property Service 21 Century		15,040	4,770		15,040	15,040	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40560-000 Recreation Admin Membership/Dues		435	506		435	435	0.0%	NHRPA/NRPA/USTA/BJ's memberships
01-5-211-40611-000 Recreation Admin Supplies - Spec Department		1,200	1,495		900	900	-25.0%	Special events
01-5-211-40612-000 Recreation Admin Supplies - Medical		350	301		350	350	0.0%	Medical supplies - beaches, BRCC
01-5-211-40625-000 Recreation Admin Postage		800	287		500	500	-37.5%	Office needs, letters for santa
01-5-211-40685-000 Recreation Admin Supplies - Spec Program		13,200	7,750		14,000	14,000	6.1%	Supplies & equipment for programs-offset by revenue
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec		21,000	9,991		21,000	21,000	0.0%	Supplies & equipment for the before and after school program - offset by revenue
01-5-211-40685-439 Admin Supplies - Spec Program 21 Century		26,000	12,241		26,000	26,000	0.0%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40685-456 Admin Supplies - Spec Program NRPA (Nat'l Recreation & Park Assoc)		59,024	22,555		0	0	-100.0%	Carry over-Mentorship Grant-offset by revenue #01-5-211-33111-456
01-5-211-40686-000 Recreation Admin Rec Supplies		7,000	3,394		7,000	7,000	0.0%	Supplies
01-5-211-40687-000 Admin Field Trips		13,000	37,034		31,000	31,000	138.5%	Summer Field trips - offset by revenue
01-5-211-40687-113 Admin Field Trips After School Program - Rec		6,000	0		10,000	10,000	66.7%	After School and vacation camp field trips - offset by revenue
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture		400	0		400	400	0.0%	Chairs, tables, etc.
01-5-211-40750-439 Admin CO - Furn & Fixture 21 Century		7,000	7,739		7,000	7,000	0.0%	21st Century Grant see revenue line 01-5-211-33111-439
Total Recreation	0	1,115,882	726,481		1,056,628	1,052,984	-5.6%	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Outside Agencies</b>								
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability		11,000	10,210		11,000	11,000	0.0%	Franklin Outing Club liability & worker's compensation insurance
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting		1,500	0		1,600	1,600	6.7%	Career Firefighters Association downtown Christmas light installation & Memorial & Veterans Day Wreaths
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc		250	250		250	250	0.0%	Historical Society
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMLAC		250	250		250	250	0.0%	Upper Merrimack River Local Advisory Committee
<b>Total Outside Agencies</b>	<b>0</b>	<b>13,000</b>	<b>10,710</b>		<b>13,100</b>	<b>13,100</b>	<b>0.8%</b>	
<b>Economic Development</b>								
01-6-511-40335-445 Engineering CDFA Tax Credits Grant		406,403	21,549		0	0	-100.0%	2022CDFA Tax Credit Award White Water Park
01-6-511-40335-449 Engineering NHDOT TAP Grant - Walkway Trestleview Bridge		572,916	12,510		0	0	-100.0%	
01-6-511-40390-440 Other Prof Serv. Land&Water Conservation Fund		75,038	2,448		0	0	-100.0%	White Water Park-Land Portion
01-6-511-40390-000 Other professional services - economic development		50,000	29,551		50,000	50,000	0.0%	\$50,000 Downtown Economic Development Coordinator (Niel Cannon, grant writers)
01-6-511-40894-000 FBDIC General agency fund		50,000	50,000		50,000	50,000	0.0%	Franklin Business & Industrial Development Corporation (Increase for downtown development)
<b>Total Economic Development</b>	<b>0</b>	<b>1,154,357</b>	<b>116,058</b>		<b>100,000</b>	<b>100,000</b>	<b>-91.3%</b>	
<b>TOTAL CITY OPERATING BUDGET</b>	<b>1,111,457</b>	<b>15,924,487</b>	<b>10,478,147</b>		<b>16,180,871</b>	<b>14,596,354</b>	<b>-8.3%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Debt Service</b>								
								Bonds & Notes; Roads (8 of 10 payments \$53,880.10); Fire Engine (7 of 10 payments \$67,308.90); Ambulance (4 of 7 payments \$28,537.22); MSD Grader (4 of 7 payments \$42,905.66), (2)Chevy Tahoe-Police (payment 3 of 4 \$19,817.74); 2 code vehicle (Payment 2 of 4 \$24,948.31) and MSD director vehicle (Payment 2 of 4 total payment =\$8,422.83 (\$1684.56 ( 20% GF), \$5,474.85 (65% Water), \$1,263.42 (15% Sewer)); Highway Backhoe (payment 2 of 10 \$19,564.04); Franklin Falls Mixed Use TIF Amendment #1 note (payment 1 of 20 \$49,022); Police Dispatch center upgrade (payment 1of 6) \$85,426.15;Purchase 2 vehicles for the Rec dept (1) Chevy Equinox (payment 1 of 4) \$6,902.41 & (1) Ford Ranger (payment 1 of 4) \$7,395.60; Replace Highway Truck #2 (payment 1 of 5) \$20,304.69; Replace 6 wheeler #3 (payment 1 of 7) \$33,584.24; Replace Cat Loader #14 (payment 1 of 10) \$19,961.53; Purchase (2) New Police Tahoes Fully outfitted to replace older cruisers (payment 1 of 4 ) \$32,050.62; replacement of Bldg & grounds trailer #40 (payment 1 of 4) \$6,884.49
01-7-111-40980-000 Principle Debt Serv - Princ		313,992	227,297		385,730	520,178	65.7%	
01-7-112-40981-000 Interest Debt Serv - Interest		26,052	36,695		111,268	111,268	327.1%	Interest relating to bonds & notes
01-7-119-40982-000 Debt Service - Capital Leases		62,855	62,855		0	0	-100.0%	
<b>Total Debt Service</b>	<b>0</b>	<b>402,899</b>	<b>326,847</b>		<b>496,998</b>	<b>631,446</b>	<b>56.7%</b>	
<b>Capital Outlay</b>	<i>See approved 5 year Capital Improvement Plan</i>							
01-9-012-40720-451 Buildings CO - Bldgs LWCF - Daniell Park Bath house upgrades		56,320	20,004		0	0	-100.0%	
01-9-012-40720-000 Buildings CO - Bldgs		60,000	0		0	0	-100.0%	
01-9-013-40740-000 Machinery & Equip CO - Mach & Equip	90,000	69,226	158,416		496,061	496,061	616.6%	\$248,986 replacement of 6 wheeler #3; \$217,500 replacement of Cat loader #14; \$29,575 replacement of Bldg & grounds trailer #40
01-9-013-40760-000 Machinery & Equip CO - Vehicles		0	0		302,199	302,199	#DIV/0!	\$28,438 Chevy Equinox for Rec dept; \$30,470 Ford Ranger for Rec dept;\$105,605 replacement of Truck #2 Highway dept; \$137,685.92 purchase 2 fully outfitted police tahoes to replace 2 other units in fleet
01-9-014-40730-000 Other Improvements CO - Land		0	0		0	0	#DIV/0!	
01-9-014-40770-000 Other Improvements - Technology		520,193	0		0	0	-100.0%	Res#08-22 Police Dispatch Center; IMC upgrade
01-9-014-40798-000 Other Improvements CO - Infrastructure	37,650	0	0		0	0	#DIV/0!	Keegan Block Parking Lot

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Capital Outlay	127,650	705,739	178,420		798,260	798,260	13.1%	



<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Component Unit - School District</b>	<i>The School Board of Franklin is dedicated to meeting the educational needs of all students in a safe learning environment</i>				<b>School Board Proposed Expenditures</b>	<b>School Board Proposed Expenditures</b>		
1100 - Regular education	20,604	5,620,535	3,676,356		5,491,525	5,491,525	-2.3%	
1210 - Special education	130,462	2,887,468	1,914,672		3,291,647	3,291,647	14.0%	
1220 - Summer SPED		48,278	51,548		51,757	51,757	7.2%	
1250 - Alternative education program		11,520	107,829		146,995	146,995	1176.0%	
1260 - ESL services		8,579	16,794		91,391	91,391	965.3%	
1300 - Vocational education		70,000	19,230		70,000	70,000	0.0%	
1411 - Extra curricular		21,562	565		18,082	18,082	-16.1%	
1420 - Athletics		235,419	173,994		242,788	242,788	3.1%	
1600 - Adult ed		22,712	15,370		22,712	22,712	0.0%	
2113 - Social work services		0	8,013		54,791	54,791	#DIV/0!	
2122 - Counseling		457,359	297,416		477,198	477,198	4.3%	
2134 - Nursing services	254	250,245	167,625		260,142	260,142	4.0%	
2140 - Psychological services	386	266,791	161,609		272,229	272,229	2.0%	
2152 - Speech pathology	2,070	441,915	314,079		511,805	511,805	15.8%	
2153 - Audiology		0	308		0	0	#DIV/0!	
2160 - Occupational therapy	55,310	324,278	203,299		317,445	317,445	-2.1%	
2162 - Physical Therapy	1,808	119,057	65,899		128,581	128,581	8.0%	
2210 - Curriculum trainer		77,927	59,683		82,953	82,953	6.4%	
2212 - Curriculum Development		0	2,922		0	0	#DIV/0!	
2213 - Instructional staff training		25,077	13,534		30,172	30,172	20.3%	
2222 - School library		183,306	107,460		195,281	195,281	6.5%	
2225 - Computer assisted instruction	12,139	103,483	87,372		123,560	123,560	19.4%	
2311 - School board services		60,340	14,469		54,203	54,203	-10.2%	
2313 - District treasurer		1,598	646		1,292	1,292	-19.1%	
2317 - Audit		0	27,950		0	0	#DIV/0!	
2318 - Legal		0	3,048		0	0	#DIV/0!	
2321 - Office of the superintendent	568	336,382	250,508		364,378	364,378	8.3%	
2410 - Office of principal		1,072,020	819,666		1,220,064	1,220,064	13.8%	
2490 - Other admin services		9,200	1,042		10,400	10,400	13.0%	
2510 - Business services		328,577	246,253		342,193	342,193	4.1%	
2610 - Supervision of buildings & grounds		115,531	87,960		120,449	120,449	4.3%	
2620 - Operation of buildings	79,470	1,098,878	1,188,435		1,176,171	1,176,171	7.0%	
2630 - Care of grounds	69,835	102,121	147,619		68,380	68,380	-33.0%	
2640 - Repair & maint equip		290,302	106,824		64,500	64,500	-77.8%	
2650 - Vehicle oper & maint		6,300	4,726		6,300	6,300	0.0%	
2721 - Student transportation		293,929	210,535		314,683	314,683	7.1%	
2722 - SPED transportation	54,203	320,930	159,294		336,919	336,919	5.0%	
2723 - Vocational transportation		53,786	37,650		55,937	55,937	4.0%	
2724 - Athletic transportation		32,500	18,798		28,000	28,000	-13.8%	
2725 - Field trip transportation		8,400	2,689		15,000	15,000	78.6%	

<b>City of Franklin, New Hampshire</b>							
FY2024 Budget							
Expenditures							
		FY 2023			FY2024 Budget		
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures
							Account Detail
2727 - Homeless Transportation	18,599	25,000	46,295		30,000	30,000	20.0%
2844 - Operation of information systems		365,019	198,473		289,037	289,037	-20.8%
2900 - Other support services		789,895	67,112		40,097	40,097	-94.9%
5100 - Debt services		306,859	224,945		300,762	300,762	-2.0%
5210 - Transfer from General Fund		0	0		0	0	#DIV/0!
5251 - Transfer to Capital Reserve		0	0		0	0	#DIV/0!
5252 - Transfer to Special Education Trust		0	0		0	0	#DIV/0!
3120-Food Services		676,162	563,580		705,769	705,769	4.4%
ESSER grants		1,300,000	964,548		5,000,000	5,000,000	284.6%
Federal grants (Includes State & Local)		2,035,813	1,538,534		1540052	1,540,052	-100.0%
Capital Outlay-district wide energy project/middle school roof		0	0				#DIV/0!
<b>Total Component Unit - School District</b>	<b>445,707</b>	<b>20,805,052</b>	<b>14,397,177</b>		<b>23,965,639</b>	<b>23,965,639</b>	<b>15.2%</b>
							Manager's Adjustment to balance school district to tax cap as required by City Charter

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>INTERFUND OPERATING TRANSFERS OUT</b>								
<b>Special Revenue Funds</b>								
01-9-051-40911-000 Trans to SRFs Trans to Conservation		400	0		400	400	0.0%	Conservation Commission
01-9-051-40912-000 Trans to SRFs Trans to Heritage		250	0		250	250	0.0%	Heritage Commission
01-9-051-40913-000 Trans to SRFs Trans to Dare		0	0		0	0	#DIV/0!	DARE program
01-9-051-40915-000 Trans to SRFs Trans to Library		233,878	0		258,754	237,316	1.5%	Supports library wage and benefit lines plus \$51,500 stipend
<b>Total Special Revenue Funds</b>	<b>0</b>	<b>234,528</b>	<b>0</b>		<b>259,404</b>	<b>237,966</b>	<b>1.5%</b>	
<b>Capital Reserve Funds</b>								
01-9-053-40975-000 Trf to CRF - Bessie Rowell		20,000	0		20,000	20,000	0.0%	\$5,000 annual payment from each occupant including City for future capital repairs; (3) non City occupants portion (\$15,000) offset by revenue line 01-1-944-35040-000
01-9-053-40970-000 Trf to CRF - Police Dispatch		6,075	0		6,730	6,730	10.8%	other communities dispatch fees to help offset cost of new dispatch center
01-9-053-40979 Transfer to CRF for Revaluation		0	0		20,000	20,000		FY28 Reval budgeting \$20,000 for next 4 years to help offset costs
01-9-053-40983-000 Transfer to CRF - Roads/Bridges		425,445	0		0	0	-100.0%	
<b>Total Capital Reserve Funds</b>	<b>0</b>	<b>451,520</b>	<b>0</b>		<b>46,730</b>	<b>46,730</b>	<b>-89.7%</b>	
<b>GRAND TOTAL INTERFUND OPERATING TRANSFERS OUT</b>	<b>0</b>	<b>686,048</b>	<b>0</b>		<b>306,134</b>	<b>284,696</b>	<b>-58.5%</b>	
<b>TOTAL CITY BUDGET</b>	<b>1,684,814</b>	<b>38,524,227</b>	<b>25,380,591</b>		<b>41,747,902</b>	<b>40,276,394</b>	<b>4.5%</b>	
		17,719,176	Municipal		17,782,263	16,310,755		Ties to Resolution 01-24 per DRA rules
		20,805,052	School District		23,965,639	23,965,639		Ties to Resolution 01-24 per DRA rules
<b>TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY &amp; EXEMPTIONS</b>								

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-0-000-31101-000 Overlay		31,000	0		31,000	31,000	0.0%	
01-0-000-31102-000 Vet Exemptions		136,325	134,625		128,525	128,525	-5.7%	April 15 deadline for Vet exemption paperwork
01-0-000-24500-000 Reserve for Tax Increment Financing District - Industrial Park		21,587	0		62,290	62,290	188.6%	
01-0-000-24500-000 Reserve for Tax Increment Financing District - Franklin Falls Mixed Use		62,198	0		72,324	72,324	16.3%	
01-0-000-40978-000 Transfer to County		1,851,087	1,855,996		1,931,238	1,931,238	4.3%	estimated increase based on county budget and city revaluation
<b>TOTAL TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY &amp; EXEMPTIONS</b>	<b>0</b>	<b>2,102,197</b>	<b>1,990,621</b>		<b>2,225,377</b>	<b>2,225,377</b>	<b>5.9%</b>	
<b>GRAND TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,684,814</b>	<b>40,626,422</b>	<b>27,371,212</b>		<b>43,973,279</b>	<b>42,501,771</b>	<b>4.6%</b>	
<b>FY2023 General Fund Appropriated Expenditures Proof:</b>								
Original Budget (Resolution 01-23)	36,411,740							
<b>Supplemental Budget Appropriations:</b>								
Resolution Numbers:								
03-23 Appropriating One time State money for roads & bridges	600,986							
Fund balance for School	1,153,339							
06-23 CCASP & CCDF for Rec	50,100							
07-23 NHRS & EPA Phase out funds	100,269							
09-23 Volunteer Firefighter Assistance Grant	1,458							
10-23 Retention Bonuses	100,266							
11-23 SAFE grants for School	78,925							
12-23 Child Care Scholarship Data Pilot	44,180							
13-23 NHED funding	325,668							
14-23 Hazard Mitigation Plan Grant	9,000							
15-23 Sale of Muncipal property	60,000							
16-23 NHED Summer Art Program	66,220							
17-23 Brownsfield Grant	200,000							

<b>City of Franklin, New Hampshire</b>								
<b>FY2024 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Budget Expenditures</b>	<b>Actual Expenditures (thru 4/21/23 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Manager Proposed Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Non Lapsing Appropriations From Prior Year</b>								
Resolution 4-19 (Highway Maint)	100,000							
Resolution 08-19 (Land & Water Conservation Fund-Mill City Park) (440)	75,038							
Resoulution 16-19 (NH DOT TAP Grant-Tressel Bridge) (449)	572,916							
Resolution 04-20 (CDAF Tax Credits) (445)	6,403							
Resolution 07-21 Land & Water Daniell Park Bath House	56,320							
Resolution 3-22 Naton Recreation & Park Assoc Grant	59,024							
Resolution 08-22 Communication Center Project	410,193							
Resolution 10-22 ARPA Funding Rec-CCASP	69,378							
Drug Task Force Carry Forward from Year 2 to Year 3	75,000							
<b>Total FY2023 General Fund Appropriated Expenditures</b>	<b>40,626,422</b>							

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
CAPITAL PROJECTS EXPENDITURES								
04-9-014-40798-122 Franklin Falls Mixed Use TIF exp		0	0		0	0	#DIV/0!	Franklin Falls Mixed Use TIF amendment 1
TOTAL CAPITAL PROJECTS EXPENDITURES	0	0	0		0	0	#DIV/0!	

<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GRANT FUND EXPENDITURES								
Grant Expenses - MMRS Contract		15,000	337		0	0	-100.0%	
14-4-000-40598-459 Grants			0		0	0	#DIV/0!	
14-4-000-40290-457 Prof Devel 2020 Assistance Firefighter Grant		266,234	127,744		0	0	-100.0%	
14-9-014-40798-122 Other Improvements CO - Infrastructure Franklin Falls Mixed Use TIF		79,502	0		0	0	#DIV/0!	
TOTAL GRANT FUND EXPENDITURES	0	360,736	128,081		0	0	-100.0%	

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES								
24-5-211-40430-000 Admin Bldg Repairs & Maint		500	7,275		500	500	0.0%	
24-5-211-40611-000 Admin Supplies - Spec Department		4,000	2,887		4,000	4,000	0.0%	Program expenses
24-5-211-40684-000 Admin Instructor Programs		8,000	6,800		8,000	8,000	0.0%	
24-5-211-40690-000 Admin Misc Supplies		2,000	2,198		2,000	2,000	0.0%	Soda and food purchases
24-5-211-40691-000 Admin Misc Expend		500	7,080		500	500	0.0%	
24-5-211-40880-000 Admin Scholarships		500	0		500	500	0.0%	
TOTAL PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES	0	15,500	26,240		15,500	15,500	0.0%	



<b>City of Franklin, New Hampshire</b>								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>								
25-0-000-40110-000 FT Wages		19,600	18,926		13,375	13,375	-31.8%	\$53.5/hour officer rate
25-0-000-40220-000 FICA		150	97		829	829	452.8%	6.2% (set by federal government)
25-0-000-40225-000 Medicare		284	274		194	194	-31.8%	1.45% (set by federal government)
25-0-000-40230-000 NHRS		0	0		0	0	#DIV/0!	Not subject to retirement
25-0-000-40260-000 WC Ins		360	282		360	360	0.0%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
25-0-000-40850-000 Spec Fund Expend		7,206	0		17,242	17,242	139.3%	Administrative fee retained by fund
25-0-000-40901-000 Trans to General Fund		0	0		38,609	38,609	#DIV/0!	Transfer to General Fund for (2) Cruisers Payment (\$38,609)
<b>TOTAL OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>	<b>0</b>	<b>27,600</b>	<b>19,579</b>		<b>70,609</b>	<b>70,609</b>	<b>155.8%</b>	
<b>LIBRARY SPECIAL REVENUE FUND EXPENDITURES</b>				<i>The Franklin Public Library provides free and equal access to information and ideas through books, programs, and other resources (including computers) to all members of the community.</i>				
31-5-521-40110-000 Admin FT Wages		127,919	87,607		150,001	130,201	1.8%	Library Director (Sargent); Children's Librarian (Leighton); Library Assistant (Open)
31-5-521-40120-000 Admin PT Wages		0	0		0	0	#DIV/0!	Library page (Open)
31-5-521-40210-000 Admin Health & Dental Ins		27,675	22,505		26,661	26,661	-3.7%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
31-5-521-40215-000 Admin Life Ins		868	690		1,017	1,017	17.1%	
31-5-521-40220-000 Admin FICA		7,931	5,432		9,300	8,072	1.8%	6.2% (set by federal government)
31-5-521-40225-000 Admin Medicare		1,855	1,270		2,175	1,888	1.8%	1.45% (set by federal government)
31-5-521-40230-000 Admin NHRS		15,710	11,449		17,616	17,616	12.1%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
31-5-521-40250-000 Admin Unemployment		105	103		98	66	-36.9%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
31-5-521-40260-000 Admin WC Ins		316	247		386	293	-7.2%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
31-5-521-40433-000 Library Service Contracts		20,000	18,561		20,000	20,000	0.0%	computer network, Wi-Fi, elevator, telephone, photocopier, microfilm machine
31-5-521-40439-000 Admin Other Contracted Services		17,160	2,283		17,160	17,160	0.0%	Contribution to city-wide cleaning personnel
31-5-521-40560-000 Admin Membership/Dues		500	15		800	800	60.0%	NHLA (2) & NHLTA (7)

City of Franklin, New Hampshire								
FY2024 Budget								
Expenditures								
		FY 2023			FY2024 Budget			
	Prior Year Encumbrances	Council Adopted Budget Expenditures	Actual Expenditures (thru 4/21/23 Unadjusted)		Department Proposed Expenditures	Manager Proposed Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
31-5-521-40620-000 Admin Supplies - Office		3,000	1,892	2,000	2,000	-33.3%	paper products, copy paper, toner cartridges, misc. office supplies, postage	
31-5-521-40670-000 Admin Books & Pub		16,000	12,129	16,000	16,000	0.0%	books, newspapers, magazines, DVDs, CDs, Overdrive membership, museum passes	
31-5-521-40685-000 Admin Supplies - Spec Program		4,370	2,359	5,000	5,000	14.4%	summer reading programs, community day, school vacation events	
31-5-521-40813-000 Library Utilities		16,000	12,398	18,000	18,000	12.5%	heat, electric, phone, cable, water/sewer	
TOTAL LIBRARY SPECIAL REVENUE FUND EXPENDITURES	0	259,408	178,940	286,214	264,776	2.1%		

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
<b>WATER ENTERPRISE FUND</b>							
<b>Water Administration</b>							
21-0-331-40110-000 Water Admin FT Wages	322,483	231,681		380,254	377,909	17.2%	Water Treatment Working Foreman (Alessandro 90%);Water Distribution/Sewer Working Foreman ( K.Kreis 50%); Heavy Equipment Operator II in Treatment (K Labraney); Heavy Equipment Operator I (Miller); ; Light Equipment Operator water/sewer (Davis);Light Equipment Operator in water/sewer(Open); City Clerk's Office (Stanyan, Davis, Chance 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Getman 10%); MSD Director (Hanscom 65%); MSD Deputy Director (Marsh 45%); MSD Account Clerk (Creasey 45%); Mechanical Garage Wages (Small, Lutz 5%)
21-0-331-40140-000 Water Admin OT Wages	30,000	21,374		30,000	30,000	0.0%	
21-0-331-40210-000 Water Admin Health & Dental Ins	187,841	138,094		174,310	172,577	-8.1%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
21-0-331-40215-000 Water Admin Life Ins	2,390	1,380		2,969	2,951	23.5%	
21-0-331-40220-000 Water Admin FICA	21,854	15,598		25,436	25,290	15.7%	6.2% (set by federal government)
21-0-331-40225-000 Water Admin Medicare	5,111	3,661		5,949	5,915	15.7%	1.45% (set by federal government)
21-0-331-40230-000 Water Admin NHRS	48,663	25,903		54,499	54,182	11.3%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
21-0-331-40250-000 Water Admin Unemployment	220	212		207	208	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
21-0-331-40260-000 Water Admin WC Ins	8,407	6,579		8,097	6,085	-27.6%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
21-0-331-40291-000 Water Admin Staff Devel	4,800	717		4,800	4,800	0.0%	6 NHDES certified operators required by State. Costs include annual mandatory training and license costs. 1 new employees are unlicensed
21-0-331-40320-000 Water Admin Legal	300	0		300	300	0.0%	All legal costs related to water issues to include lien costs for non-payment of water bills
21-0-331-40330-000 Water Admin Audit	3,375	4,500		4,125	4,125	22.2%	Portion of audit of Water fund (15%)
21-0-331-40335-000 Water Admin Engineering	6,000	3,350		6,000	6,000	0.0%	Cost to include contract engineering work (Tata & Howard) and GIS mapping/data collection Total \$3000 (25% paid by water \$750)
21-0-331-40341-000 Water Admin Telephone	5,200	2,240		5,000	5,000	-3.8%	(5) Cell phones/ (4) tablets, office phones including Tannery Street and Water Treatment Plant Digsafe; SCADA communications etc. (50% Water; 50% Sewer)

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-331-40342-000 Water Admin Software Maint	15,504	14,641		16,662	16,347	5.4%	IT contract (\$11,862), Sentinel One Antivirus (\$819), Office 365 backups (\$648); AccuFund (\$680.76) & Avitar support and maintenance; Avitar software (Avitar \$1,937.60); Website Hosting (\$400)
21-0-331-40350-000 Medical	800	303		800	800	0.0%	random drug testing, annual physicals, pre-employment physicals
21-0-331-40410-000 Water Admin Electricity	4,000	2,290		4,000	4,000	0.0%	50% Administration Building
21-0-331-40411-000 Water Admin Heating Oil/Gas	2,500	2,547		2,500	2,500	0.0%	50% Administration Building
21-0-331-40430-000 Water Admin Bldg Repairs & Maint	200	407		500	500	150.0%	Paper towels, etc.; any repairs to office building (Water Fund share)
21-0-331-40439-000 Water Admin Other Contracted Services	3,200	2,406		3,200	3,200	0.0%	Background Checks, data collection for mapping, JP Pest services
21-0-331-40440-000 Water Admin Equip Lease	820	675		850	850	3.7%	Portion of MSD office copier& 25% of folding machine maint.
21-0-331-40521-000 Water Admin General Liability	43,155	41,310		47,725	47,725	10.6%	Insurance costs related to the operation of the Water fund
21-0-331-40528-000 Water Admin Gen Liab Deduct	2,500	0		2,500	2,500	0.0%	Any insurance claim deductibles for Water Dept. claims
21-0-331-40551-000 Water Admin Advert/Legal Notices	200	0		200	200	0.0%	Legal notices as needed; newspaper ads
21-0-331-40560-000 Water Admin Membership/Dues	1,200	1,550		1,600	1,600	33.3%	AWWA (\$487) & NHWWA (\$664) , GSRWA (\$400) (Water Dept. training dues required to participate)
21-0-331-40620-000 Water Admin Supplies - Office	700	92		700	700	0.0%	Paper, pens, etc. for Water Dept.
21-0-331-40625-000 Water Admin Postage	3,000	2,146		3,000	3,000	0.0%	Mailing Bills for Water Dept.
21-0-331-40840-000 Water Admin PILOT	2,471	0		2,929	2,929	18.5%	Payment in lieu of taxes for Water Dept. land in Sanbornton
21-0-331-40980-000 Water Admin Debt Serv - Princ	464,332	383,352		483,004	483,004	4.0%	\$130,180 USDA Rural Development (Water Treatment Facility - expires 2040); \$99,756.37 DWSRF West Franklin Water Tanks (expires 2034); \$55,931 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027), \$29,029.76 Pleasant St. PRV (expires 2029); \$75,162.40 New Hampton Rd Water Main Replacement (expires 2051); MSD director vehicle replacement (payment 2 of 4) \$5,474.85; replacement of 1 ton #29 \$12,740 (payment 1 of 5); placeholder for east/west bow street DWSRF project (\$75,000)

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-331-40981-000 Water Admin Debt Serv - Interest	156,616	156,616		149,741	149,741	-4.4%	\$49,060 USDA Rural Development (Water Treatment Facility - expires 2040); \$61,778.89 DWSRF West Franklin Water Tanks (expires 2034); \$2,791.37 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027); \$1,905.1 Pleasant Street PRV (expires 2029) ; \$31,443.72 New Hampton Rd. Water Main Replacement (expires 2051);MSD director vehicle replacement (payment 2 of 4) \$491.69; replacement of 1 ton truck #29 \$2,270 (payment 1 of 5)
<b>Total Water Administration</b>	<b>1,347,842</b>	<b>1,063,625</b>		<b>1,421,858</b>	<b>1,414,937</b>	<b>5.0%</b>	
<b>Water Distribution</b>							
21-0-332-40430-000 Water Operations Bldg Repairs & Maint	600	620		1,500	1,500	150.0%	general building repairs & maint
21-0-332-40439-000 Water Operations Other Contracted Services	80,000	12,293		50,000	50,000	-37.5%	2,495 Service Connections and 52 miles of pipe; outside contract work for water service and water main repairs and replacements; taps, emergency repairs of meter tests.
21-0-332-40610-000 Water Operations Supplies - Operating	70,500	46,965		70,000	70,000	-0.7%	Piping for services and water mains; hydrants, curb stops; specialized tools. Stone, gravel & asphalt for trench and street repair ongoing
21-0-332-40611-000 Water Operations Supplies - Spec Department	800	1,678		1,700	1,700	112.5%	Purchase of biodegradable antifreeze for winterizing hydrants + other chemicals
21-0-332-40636-000 Water Operations Fuel Gas/Diesel	26,000	19,208		26,000	26,000	0.0%	Fuel, motor oil, hydraulic oil for motorized equipment ( Note: Snow and ice fuel need to be evaluated and separated by an avg.%)
21-0-332-40642-000 Water Operations Uniforms	7,500	3,500		7,500	7,500	0.0%	Uniforms, boots, gloves, safety equipment (5 employees) Personal Protective Equipment (PPE)
21-0-332-40660-000 Water Operations Vehicle Maint	26,000	21,545		26,000	26,000	0.0%	Repairs to 2 vans, (service truck 50% water + sewer), backhoe, 1 ton and 6 wheel dump trucks. Aging equipment reflects cost increase
21-0-332-40740-000 Water Operations CO - Mach & Equip	15,000	26,656		30,000	30,000	100.0%	Ongoing meter repair,inventory and replacement; misc. repairs to water department machinery and equipment
21-0-332-40798-000 Water Operations CO - Infrastructure	240,986	33,500		150,000	150,315	-37.6%	Acme 1 Well Pump Rehabilitation Projects ( \$70,000); Replace service connections+ hydrants from old 8 inch to new 12 inch water main No. Main St. (\$40,000 )

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-332-40798-463 Water Operations CO - Infrastructure East/West Bow Street Water Mains	0	0		3,600,000	3,600,000	#DIV/0!	East/West Bow Street water main project funded by ARPA grant and DWSRF loan/grant (see revenue lines 21-0-000-33111-000 & 21-0-000-39900-000)
<b>Total Water Distribution</b>	<b>467,386</b>	<b>165,965</b>		<b>3,962,700</b>	<b>3,963,015</b>	747.9%	
<b>Water Supply</b>	Excludes Water Treatment Facility						
21-0-333-40345-000 Water Supply/Distrib Equip Maint	400	0		400	400	0.0%	General maintenance
21-0-333-40410-000 Water Supply/Distrib Electricity	72,000	56,330		72,000	72,000	0.0%	Electrical costs for all system buildings except WTP and pumping stations; propane for emergency generators
21-0-333-40411-000 Water Supply/Distrib Heating Oil/Gas	16,000	14,414		16,000	16,000	0.0%	Cost to heat pumping stations, water garage and other buildings except WTP
21-0-333-40430-000 Water Supply/Distrib Bldg Repairs & Maint	2,000	6,914		5,000	5,000	150.0%	(6) pumping stations and Tannery Street garage + WTP maintenance and upkeep
21-0-333-40439-000 Water Supply/Distrib Other Contracted Services	4,860	7,036		6,000	6,000	23.5%	State DES water testing & specialty testing by private labs / additional testing required
21-0-333-40610-000 Water Supply/Distrib Supplies - Operating	12,000	10,236		14,000	14,000	16.7%	Disinfection chemicals -caustic soda and sodium hypochloritefor treatment and disinfection at the plant and Sanbornton Pump Station
<b>Total Water Supply</b>	<b>107,260</b>	<b>94,931</b>		<b>113,400</b>	<b>113,400</b>	5.7%	
<b>Water Treatment Facility</b>							
21-0-334-40410-000 Electricity-Water Treatment Facility	65,000	44,495		65,000	65,000	0.0%	Electrical cost for Acme wells 1 and 2 and Water Treatment Facility; lights, cost to pump and produce potable water.
21-0-334-40411-000 Heating Oil/Gas - Water Treatment Facility	4,200	0		6,000	6,000	42.9%	

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-334-40430-000 Water Treatment Facility Bldg Repairs & Maint	2,400	2,344		2,500	2,500	4.2%	Complete inventory to maintain and repair and replace pumps valves and other propriatoy equipment
21-0-334-40490-000 Water Treatment Facility Other Property Service	138,000	25,811		100,000	100,000	-27.5%	Plant operations; Roberts, Inc. Filters(\$50,000); N.E.Integration Plant electrical and scada upgrades (\$50,000)
21-0-334-40610-000 Operating Supplies - Water Treatment Facility	68,000	53,473		72,000	72,000	5.9%	Sodium hypochlorite + soda ash costs for water treatment facility and Sanbornton supplies for meters and testing equipment.
<b>Total Water Treatment Facility</b>	<b>277,600</b>	<b>126,123</b>		<b>245,500</b>	<b>245,500</b>	-11.6%	
<b>TOTAL WATER ENTERPRISE FUND EXPENSES</b>	<b>2,200,088</b>	<b>1,450,644</b>		<b>5,743,458</b>	<b>5,736,852</b>	160.8%	
<b>SEWER ENTERPRISE FUND</b>							
<b>Sewer Administration</b>							
22-0-321-40110-000 Sewer Internal Operations FT Wages	172,961	111,648		200,500	198,154	14.6%	Water Treatment Working Foreman (Alessandro 10%);Water Distribution/Sewer Working Foreman ( K.Kreis 50%); Heavy Equipment Operator II in Treatment (Labraney); Heavy Equipment Operator I (Miller); ; Light Equipment Operator water/sewer (Davis);Light Equipment Operator in water/sewer(Open); City Clerk's Office (Stanyan, Davis, Chance 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Getman 10%); MSD Director (Hanscom 15%); MSD Deputy Director (Marsh 15%); MSD Account Clerk (Creasey 15%); Mechanical Garage Wages (Small, Lutz 5%)
22-0-321-40140-000 Sewer Internal Operations OT Wages	11,000	11,162		15,000	15,000	36.4%	Emergency call ins off hours
22-0-321-40210-000 Sewer Internal Operations Health & Dental Ins	110,048	67,952		103,978	102,244	-7.1%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) increase of 6.9% over FY23 rates; Dental(Anthem) No change in rates from FY23
22-0-321-40215-000 Sewer Internal Operations Life Ins	1,325	794		1,576	1,557	17.5%	
22-0-321-40220-000 Sewer Internal Operations FICA	11,406	7,550		13,361	13,216	15.9%	6.2% (set by federal government)
22-0-321-40225-000 Sewer Internal Operations Medicare	2,667	1,778		3,125	3,091	15.9%	1.45% (set by federal government)

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
22-0-321-40230-000 Sewer Internal Operations NHRS	25,658	14,725		28,924	28,607	11.5%	Retirement rates as of 7/1/23: 13.53% employee, 19.64% teacher, 31.28% police, 30.35% fire
22-0-321-40250-000 Sewer Internal Operations Unemployment	125	120		119	118	-5.4%	Rate decrease of 2.2% from FY23; Categories may cause different changes by dept
22-0-321-40260-000 Sewer Internal Operations WC Ins	3,883	3,039		3,911	2,903	-25.3%	2.3% decrease in contribution rates from FY23; however, individual worker's compensation category changes and/or position changes may effect % change
22-0-321-40320-000 Sewer Internal Operations Legal	300	0		300	300	0.0%	Legal expenses related to Sewer to include lien costs for non-payment of sewer fees
22-0-321-40330-000 Sewer Internal Operations Audit	1,125	1,500		1,375	1,375	22.2%	Portion of audit for Sewer Dept. (5%)
22-0-321-40335-000 Sewer Internal Operations Engineering	2,000	1,200		2,000	2,000	0.0%	Preliminary engineering work for projects; any other sewer related engineering items and NHDES/USEPA/NPDES permit requirements.
22-0-321-40341-000 Telephone - Sewer	1,470	587		1,000	1,000	-32.0%	(phone, tablets & internet) - 50% water/sewer garage
22-0-321-40342-000 Sewer Internal Operations Software Maint	7,406	6,650		7,566	7,461	0.7%	IT contract (\$3,954), Sentinel One Antivirus (\$273), Office 365 backups (\$216); AccuFund (\$680.76) & Avitar support and maintenance; Avitar software (Avitar \$1,937.60); Website Hosting (\$400)
22-0-321-40350-000 Medical - Sewer	500	143		500	500	0.0%	random drug testing, annual physicals, etc.
22-0-321-40410-000 Sewer Internal Operations Electricity	3,000	1,911		3,000	3,000	0.0%	Electricity for So Sulloway & Dana Court pumping station; 50% of water/sewer Tannery Street garage
22-0-321-40411-000 Sewer Internal Operations Heating Oil/Gas	1,500	1,751		2,000	2,000	33.3%	50% water/sewer Tannery Street garage
22-0-321-40430-000 Bldg Maint - Sewer	1,000	0		1,000	1,000	0.0%	50% supplies at water/sewer Tannery Street garage
22-0-321-40439-000 Sewer Internal Operations Other Contracted Services	26,716	2,609		26,000	26,000	-2.7%	Maintenance of 1886 sewer connections & 27 miles City sanitary sewer system. Numerous ongoing and unidentifiable line failures \$24,000 and 50% of cleaning \$1,716
22-0-321-40440-000 Sewer Internal Operations Equip Lease	800	675		800	800	0.0%	Portion of MSD office copier, 25% of folding machine
22-0-321-40521-000 Sewer Internal Operations General Liability	9,382	8,980		10,375	10,375	10.6%	Portion of all insurance related to Sewer
22-0-321-40528-000 Sewer Internal Operations Gen Liab Deduct	2,500	0		2,500	2,500	0.0%	Sewer related damages to private property (deductible)



<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
22-0-321-40610-000 Sewer Internal Operations Supplies - Operating	24,000	23,580		26,000	26,000	8.3%	Operating supplies relating to sewer system: pipe, manholes, road materials, equipment, tools
22-0-321-40611-000 Sewer Internal Operations Supplies - Spec Department	1,000	0		1,000	1,000	0.0%	Chemicals, specialized tools for sewer repair and maintenance
22-0-321-40620-000 Sewer Internal Operations Supplies - Office	800	0		800	800	0.0%	Printing costs for billing and other office supplies. 1/3 of copier maintenance
22-0-321-40625-000 Sewer Internal Operations Postage	3,000	2,146		3,200	3,200	6.7%	Postage for mailing sewer bills
22-0-321-40660-000 Sewer Internal Operations Vehicle Maint	9,000	5,501		9,000	9,000	0.0%	Parts for 1 jet rodders, 1 ton dump truck (50%), sewer van, excavator.
22-0-321-40740-000 Sewer Internal Operations CO - Mach & Equip	0	0		0	0	#DIV/0!	
22-0-321-40798-000 Sewer Internal Operations CO - Infrastructure	150,000	34,705		140,000	106,365	-29.1%	12th Year required implementation of USEPA/ NPDES permit- including operation & maintenance plan requirements. Meter replacement (\$20,000); Inflow and Infiltration Reduction Program implementation based on CCTV findings.(\$120,000)
22-0-321-40798-463 Sewer Internal Operations CO - Infrastructure East/West Bow Street Sewer Lines	0	0		5,000,000	5,000,000	#DIV/0!	East/West Bow Street sewer line project funded by ARPA grant and CWSRF loan/grant (see revenue lines 22-0-000-33111-000 & 22-0-000-39900-000)
22-0-321-40980-000 Sewer Internal Operations Debt Serv - Princ	147,556	46,176		161,727	161,727	9.6%	\$47,723.59 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026);MSD director vehicle replacement (payment 2 of 4) \$1,263.42; replacement of 1 ton #29 \$12,740 (payment 1 of 5); placeholder for East/West Bow Street sewer replacement program CWSRF grant/loan \$100,000
22-0-321-40981-000 Sewer Internal Operations Debt Serv - Interest	8,276	10,004		9,111	9,111	10.1%	\$6,727.76 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026);MSD director vehicle replacement (payment 2 of 4) \$113.46; replacement of 1 ton truck #29 \$2,270 (payment 1 of 5)
<b>Total Sewer Administration</b>	<b>740,405</b>	<b>366,885</b>		<b>5,779,747</b>	<b>5,740,405</b>	<b>675.3%</b>	

<b>City of Franklin, New Hampshire</b>							
<b>FY2024 Budget</b>							
<b>Expenses</b>							
	<b>FY 2023</b>			<b>FY2024 Budget</b>			
	<b>Budget Expenses</b>	<b>Actual Expenses (thru 03/31/23 Unadjusted)</b>		<b>Department Proposed Expenses</b>	<b>Manager Proposed Expenses</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
<b>Sewer External Operations</b>	Winnepesaukee River Basin Program - 10 community program with shared costs based on a formula established in the 70's. Program is operated by State of New Hampshire with a local advisory board made up of participating communities.						
22-0-322-40581-000 Sewer External Operations WSPCC Admin	184,675	181,986		226,073	226,073	22.4%	Franklin is 16% of total WRBP cost
22-0-322-40582-000 Sewer External Operations WSPCC Capital	153,072	122,173		124,383	124,383	-18.7%	Franklin is 22% of total WRBP cost
22-0-322-40583-000 Sewer External Operations WSPCC O & M Costs	489,038	617,468		821,553	821,553	68.0%	Franklin is 16% of total WRBP cost
22-0-322-40584-000 Sewer External Operations WSPCC Replacement Costs	69,226	68,085		63,018	63,018	-9.0%	Franklin is 8% of total WRBP cost
<b>Total Sewer External Operations</b>	<b>896,011</b>	<b>989,712</b>		<b>1,235,027</b>	<b>1,235,027</b>	<b>37.8%</b>	Franklin's share for Administrative Cost's under WRBP current assessment formula
<b>TOTAL SEWER ENTERPRISE FUND EXPENSES</b>	<b>1,636,416</b>	<b>1,356,597</b>		<b>7,014,774</b>	<b>6,975,432</b>	<b>326.3%</b>	

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**APPENDIX 1 - GENERAL FUND REVENUE & EXPENDITURE HISTORY**

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Revenue History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-0-000-31100-000 Property Taxes	6,417,792	6,684,972	6,696,725	7,184,055	7,521,247	7,742,894	7,691,633	8,302,885	8,456,481
01-0-000-31101-000 Overlay	(3,455)	(22,513)	(3,620)	(14,390)	(10,110)	(49,904)	(10,033)	(5,544)	(30,604)
01-0-000-31102-000 Vet Exemptions	(127,458)	(140,550)	(139,650)	(135,720)	(134,021)	(139,264)	(143,698)	(144,625)	(136,575)
01-0-000-31200-000 Land Use Change Tax		30,577	7,200		22,100		43,670	14,000	9,970
01-0-000-31850-000 Yield Tax	7,640	9,961	37,374	52,222	19,925	10,558	13,941	5,113	5,889
01-0-000-31851-000 Gravel Tax	104	207	106		60	97	195	238	252
01-0-000-31861-000 PILOT - FRH	19,442	20,123	20,123	20,321					
01-0-000-31862-000 PILOT - Riverside	12,228	12,656	12,636	12,857	13,008	19,319	19,850	20,033	20,736
01-0-000-31864-000 PILOT Masonic Lodge	6,115	6,329	6,329	6,391	6,454	7,560			
01-0-000-31892-000 Fishing/Hunting Tax	121	118	156	99	109	110	59	92	121
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	561	576	429	684	516	501	524	808	889
01-0-000-31899-000 Host Fee - CRSW	110,000	110,000	8,000	8,000	8,112	8,000	8,000	8,000	8,000
01-0-000-31900-000 Interest & Costs - Prop Tax	154,567	159,818	156,111	125,030	139,447	113,535	94,098	97,097	72,170
01-0-000-32150-000 Amusement Licenses	800	800	500	500	1,000	1,100	900	900	1,200
01-0-000-32200-000 Motor Vehicle Registrations	989,422	1,045,548	1,144,918	1,209,388	1,280,906	1,300,195	1,364,380	1,434,051	1,379,577
01-0-000-32300-000 Building Permits	26,988	41,650	35,452	53,994	27,317	35,951	38,661	71,112	83,595
01-0-000-32900-000 Municipal Agent Fees	29,203	29,345	30,413	30,820	31,723	31,885	32,060	34,497	32,894
01-0-000-32910-000 Dog Licenses	7,611	6,555	8,981	8,779	6,620	7,234	5,561	8,242	8,138
01-0-000-32940-000 Marriage Licenses	469	329	434	567	357	322	392	329	364
01-0-000-32950-000 Vital Stats	7,678	8,184	8,316	9,006	9,421	8,477	9,198	9,577	10,517
01-0-000-32999-000 Misc TC/TX Collections	5,202	3,910	3,616	4,471	2,609	5,089	3,976	4,320	6,555
01-0-000-33110-123 Fed Grant - Capital COVID-19								2,593	
01-0-000-33111-123 Fed Grant - Operating COVID-19							145,893	305,621	7,882
01-0-000-33520-000 Meals & Room Tax	376,896	408,298	407,121	437,152	440,884	445,021	443,734	440,952	636,545
01-0-000-33540-000 Contingent Grant Revenue	54,139	37,647	66,582	25,558	59,847	19,806	14,354	19,059	22,845
01-0-000-33540-403 Contingent Grant VAWA Grant (ARRA)				5,400	10,800	10,800	10,800	10,800	5,400
01-0-000-33540-404 Contingent Grant Drug Free Communities	73,762	63,999	74,591	83,123	66,566	39,681	73,023	21,765	3,546
01-0-000-33560-000 Forest Land Reimbursement	39	73	73	80	77	77	83	80	80
01-0-000-33570-000 Flood Control Reimbursement	39,669	39,669	52,263	44,314	53,865	53,865	17,761	17,761	18,473
01-0-000-33591-000 Other State Grants						17,500	22,372	53,036	12,868
01-0-000-35011-000 Sale of Municipal Property				55,372	69,361	171,839	41,850	236,667	111,892
01-0-000-35012-000 Sale of Tax Deeded Property	52,317	22,285	31,354						
01-0-000-35020-000 Interest Income	9,861	9,856	10,058	19,804	62,324	140,360	132,885	13,152	15,841
01-0-000-35085-000 Donations from Non Public Sources			3,000		35,956	59,469	96,596	76,962	940
01-0-000-35090-000 Misc Revenues	205,874	160,674	252,041	94,084	101,171	122,204	313,557	430,297	196,981
01-0-000-39121-000 Transfer from Special Revenue Funds			1,200			12,870	17,160	17,160	17,160
01-0-000-39140-000 Transfer From Enterprise Funds						3,432	3,432	3,432	3,432
01-0-000-39143-000 Trans from Fuel			757						
01-0-000-39145-000 Trans from Police Detail				5,600					
01-0-000-39150-000 Trans from CRF's		169,397	171,162	28,342	72,305		10,588	250,000	454,106
01-0-000-39160-000 Trans from Trust & Agency	16,933	7,671	16,400	1,300	11,751	3,161	3,155	13,832	20,240
01-0-000-39401-000 Proceeds from Notes Payable			165,200			47,748	552,554		79,458

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Revenue History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-0-000-39900-000 Other Financing Sources - Debt Issuance				1,155,000	160,000				
01-1-000-33111-435 Fed Grant - Operating USDA Rural Tech			17,750	31,935	9,410				
01-1-000-34011-000 Planning Board Fees	3,315	4,827	2,237	1,719	3,534	4,732	2,586	4,878	3,898
01-1-000-34012-000 Zoning Board Fees	859	2,217	2,119	999	2,192	2,578	2,292	2,908	3,034
01-1-000-34015-000 Misc PLU Fees	1,867	1,962	1,666	1,710	1,306	552	261	94	141
01-1-000-35032-000 Lease Revenues- Cell Towers	50,290	49,170	45,901	49,735	50,307	50,891	51,487		
01-1-000-35033-000 Rent - Fife	852	852	277	277	276	277	577	277	1,878
01-1-000-35036-000 Lease - City Property									321,305
01-1-000-35039-000 Court House	61,825	59,225	56,613	53,975	51,325	0			
01-1-000-35082-000 Cable TV Franchise Fee	100,845	103,049	105,611	107,687	102,251	99,641	95,267	93,424	92,138
01-1-000-35092-000 Misc Revenue - Soda	50	115	132	201	34	0			
01-1-501-35090-000 Misc Finance Revenues	1,555	4,219	3,002	2,700	1,046	1,054	1,893	847	549
01-1-944-35040-000 Shared Costs - Bessie Rowell	59,350	73,760	92,935	92,935	92,935	104,429	105,194	121,642	121,848
01-2-000-34061-000 Pistol Permits	990	1,020	850	430	160	340	260	480	470
01-2-000-34062-000 Police Reports	1,596	1,421	1,798	855	1,838	1,653	1,432	1,715	2,080
01-2-000-34064-000 Court Fines	12,563	10,707	5,752	4,221	4,686	4,122	2,502	2,177	870
01-2-000-34065-000 Parking Fines	2,165	1,460	1,978	2,365	1,085	570	1,870	635	1,070
01-2-000-34066-000 Witness Fees	3,784	2,915	1,350	1,561	1,140	660	210		
01-2-000-34067-000 Finger Printing Fees	35	155	80	135	45	90	30	10	205
01-2-000-34068-000 K9 Program		195	553						
01-2-000-34069-000 Misc Police Fees	1,196	577	126	22,018	665	428	408	932	2,080
01-2-000-34071-000 Fire Reports	140	180	150	140	150	180	170	240	70
01-2-000-34072-000 Fire Alarms	9,175	9,350	10,400	10,750	8,750	13,679	14,095	17,323	17,070
01-2-000-34073-000 Fire Permits	2,155	2,130	2,366	2,602	360				61
01-2-000-34074-000 Illegal Fire Fee	172	250	250	440	250		250		
01-2-000-34079-000 Misc Fire Fees	10,322	1,161	7,349	3,619	2,661	1,511	5,300	2,464	6,197
01-2-000-35095-000 Ambulance Billing	399,449	271,772	389,691	407,740	388,355	436,809	439,146	494,197	569,649
01-2-000-35097-000 Fire Ambulance Services Fees						73,205	80,000	80,000	80,000
01-2-000-35096-000 Paramedic Intercept	1,750								
01-2-000-35099-000 Police Dispatch Fees	76,054	77,770	83,770	83,770	86,485	87,200	87,200	88,850	90,500
01-2-103-33111-000 Grant Revenue - Police Department	7,000		8,748		6,824		13,825	30,000	
01-2-103-33111-400 COPS Grant Revenue (ARRA)	13,629								
01-2-103-33111-403 Grants - VAWA	30,000	29,000	29,000	27,347	34,405	37,724	20,524		30,000
01-2-103-33111-428 Patrol Fed Grant - Operating NHAGDTF	6,550	20,616	27,841	43,522					
01-2-201-33110-434 Admin Fed Grant - Capital FEMA Airpacks			129,524						
01-2-103-33111-436 Grant Revenue - STEP Patrols				2,383					
01-2-103-33111-438 Grant Revenue - Granite Hammer				2,367		3,587			
01-3-121-34049-000 Admin Misc MSD Fees	72,926	201,873	61,222	11,105	7,769	6,148	6,455	4,769	6,125
01-3-122-33530-000 Road Maint Highway Block Grant	175,122	178,352	202,177	202,303	384,886	212,296	215,533	203,488	200,943
01-3-238-33112-000 Transfer Station Operations Fed Grants - Unrestricted	1,961								

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Revenue History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	106,066	120,780	117,786	116,706	133,092	140,362	142,014	143,494	136,883
01-3-238-34042-000 Transfer Station Operations Demolition	52,805	68,974	78,072	77,579	84,963	108,855	112,059	129,117	143,634
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	30,662	31,867	24,103	31,189	41,836	43,507	38,989	42,084	61,322
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	131,818	133,589	121,636	92,774	120,439	100,237	119,704	183,295	198,575
01-4-196-35090-000 Drug Free Communities Misc Revenues	20		1,000						
01-4-411-35091-000 Admin Welfare Reimbursements	55,938	3,510	10,869	2,503	2,621	1,535	(2,317)	1,026	966
01-4-411-35091-114 Admin Welfare Reimbursements Welfare Director Services for other towns									
01-5-000-33110-451 Fed Grant - Capital LWCF Daniel Park								4,700	12,869
01-5-000-35085-451 Donations from Non Public Sources LWCF -									16,111
01-5-211-33111-439 Admin Fed Grant - Operating 21 Century					137,082	244,289	272,028	211,826	174,403
01-5-211-33111-000 Admin Fed Grant - Operating COVID								187,713	116,033
01-5-000-34050-000 Rec - Summer Program	49,442	44,327	60,190	84,369	82,856	109,190	112,501	86,805	114,680
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	55,573	81,255	104,867	117,369	132,626	150,313	153,592	185,155	215,543
01-5-000-34051-000 Rec - Sports Fees	9,863	6,692	8,342	9,519	6,503	11,014	11,545	1,384	5,561
01-5-000-34059-000 Rec - Misc Fees	8,884	13,668	8,833	9,189	7,666	8,562	7,760	5,309	15,934
01-6-511-35034-000 Rent - FBIDC	6,000	6,000	6,000	6,000	6,000	6,000			
01-9-012-33111-454 Buildings Fed Grant - Operating CDBG Hotel Feasibility Study								10,000	15,000
01-9-014-33110-000 Federal Grants Revenue			12,200		161,478	249,859	100,004	185,005	400,000
01-9-014-33110-413 Federal Grant - Brownsfield	183,168	3,924							
01-9-014-33110-421 Other Improvements Fed Grant - Capital CDBG - TRIP Center		500							
01-9-014-33110-432 Other Improvements Fed Grant - Capital Haynes Brook			13,614						
01-9-014-33590-445 Other Improvements CDFA Tax Credits CDFA Tax Credits Grant							70,867	76,575	246,155

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-1-301-40130-000 Mayor/City Council Elected Official Wages	4,700	4,550	4,850	2,400	4,550	4,325	4,700	4,292	4,625
01-1-301-40220-000 Mayor/City Council FICA	291	282	301	149	282	268	291	266	287
01-1-301-40225-000 Mayor/City Council Medicare	68	66	70	35	66	63	68	62	67
01-1-301-40260-000 Mayor/City Council WC Ins	11	16	16	6	12	11	12	10	11
01-1-301-40560-000 Mayor/City Council Membership/Dues	5,784	5,985	6,059	6,225	6,455	6,663	6,795	6,846	6,922
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department	910	419	506	539	793	859	568	281	761
01-1-302-40110-000 City Mgr Office FT Wages	136,724	144,039	140,181	149,642	101,056	139,074	146,211	148,839	143,822
01-1-302-40110-435 City Manager FT Wages USDA Rural Tech Assistance			17,750	31,935	25,000	45,000			
01-1-302-40140-000 City Mgr Office OT Wages	792	1,821	1,357	2,501	2,821	6,767	9,168	7,794	2,769
01-1-302-40210-000 City Mgr Office Health & Dental Ins	33,508	33,411	26,252	24,065	7,845	41,316	55,628	60,473	52,449
01-1-302-40215-000 City Mgr Office Life Ins	1,641	1,248	1,158	1,245	539	1,178	1,309	1,339	1,164
01-1-302-40220-000 City Mgr Office FICA	8,701	9,034	9,015	9,246	6,268	8,885	9,230	9,542	8,919
01-1-302-40225-000 City Mgr Office Medicare	2,036	2,114	2,100	2,162	1,476	2,155	2,211	2,232	2,088
01-1-302-40230-000 City Mgr Office NHRS	17,235	15,084	14,995	15,691	8,906	17,341	17,295	17,671	20,405
01-1-302-40250-000 City Mgr Office Unemployment	250	89	76	70	77	72	63	59	59
01-1-302-40260-000 City Mgr Office WC Ins	335	348	359	372	371	385	389	334	372
01-1-302-40290-000 City Mgr Office Prof Devel	2,103	1,250	394	3,594	74	636	148	29	300
01-1-302-40291-000 City Mgr Office Staff Devel					400	0	48		
01-1-302-40341-000 City Mgr Office Telephone	2,638	2,129	1,386	1,158	1,313	1,175	1,133	1,133	1,079
01-1-302-40390-000 City Mgr Office Other Prof Services	3,315								16,250
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	184,793	19,718	9,301	74,184	52,168	74,730	123,323	92,451	31,655
01-1-302-40529-000 City Mgr Office - Joint Loss Safety	1,491	260	437	394	1,162	0	202	844	1,489
01-1-302-40560-000 City Mgr Office Membership/Dues	1,117	1,102	1,158	1,178	1,093	300	300	310	310
01-1-302-40599-000 City Mgr Office - Contingent Grant	54,139	37,647	70,981	30,958	70,647	30,606	25,154	29,859	28,245
01-1-302-40599-404 City Manager Contingent Grant Drug Free Communities	73,762	63,999	74,591	83,123	66,566	39,681	73,023	21,765	3,546
01-1-302-40611-000 City Manager Supplies - Spec Department	32								
01-1-302-40625-000 City Mgr Office Postage	234	223	110	1,464	91	109	81	158	170
01-1-302-40670-000 City Mgr Office Books & Pub	367	367	380	432	280	291	387		166
01-1-302-40898-000 City Mgr Office Contingency	51,305	8,404	5,806	38,502	32,749	28,709	2,364	5,080	9,791
01-1-401-40110-000 City Clerk/Tax FT Wages	112,314	108,252	104,033	98,012	99,026	102,770	107,048	93,187	85,251
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins	44,665	30,290	29,163	44,379	60,147	69,353	75,497	65,294	45,752
01-1-401-40215-000 City Clerk/Tax Life Ins	1,094	827	779	810	820	849	865	724	631
01-1-401-40220-000 City Clerk/Tax FICA	6,944	6,699	6,500	6,269	6,059	6,275	6,501	5,453	5,274
01-1-401-40225-000 City Clerk/Tax Medicare	1,625	1,559	1,498	1,465	1,417	1,468	1,528	1,285	1,234
01-1-401-40230-000 City Clerk/Tax NHRS	12,116	10,201	11,166	11,117	11,271	11,752	11,959	10,242	11,401
01-1-401-40250-000 City Clerk/Tax Unemployment	325	107	91	84	92	87	76	65	58
01-1-401-40260-000 City Clerk/Tax WC Ins	269	260	260	260	257	271	277	189	196
01-1-401-40290-000 City Clerk/Tax Prof Devel	1,015	1,225	837	1,367	1,393	1,398	1,319		784
01-1-401-40341-000 City Clerk/Tax Telephone	742	555	479	386	386	386	386	386	360
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.	2,223	1,832	1,716	1,780	1,555	1,880	1,771	2,190	536
01-1-401-40391-000 City Clerk/Tax Code Book	3,723	2,749	4,974	1,195	3,970	3,241	2,600	1,877	2,567

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-1-401-40440-000 City Clerk/Tax Equip Lease	1,263	1,059	1,171	1,148	759	865	707	9,217	1,528
01-1-401-40550-000 City Clerk/Tax Printing	1,621	240	446	440	740	232	232	531	480
01-1-401-40560-000 City Clerk/Tax Membership/Dues	100	60	70	85	95	75	40	40	80
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department	822	927	749	1,356	751	1,258	1,186	1,354	1,177
01-1-401-40625-000 City Clerk/Tax Postage	9,857	8,126	8,378	7,972	7,632	7,381	7,917	9,531	7,196
01-1-401-40626-000 City Clerk/Tax Registry Fees	1,356	1,164	1,082	955	1,010	699	567	708	608
01-1-401-40670-000 City Clerk/Tax Books & Pub	230	230	180	265	236	400	400	420	460
01-1-403-40130-000 Elections Elected Official Wages	3,175	10,313	8,850	10,754	2,721	9,387	6,453	5,277	3,059
01-1-403-40260-000 Elections WC Ins	10	45	31	35	12	35	24	28	12
01-1-403-40439-000 Elections Other Contracted Services	600	600	600	675	675	750	750	900	900
01-1-403-40611-000 Elections Supplies - Spec Department	1,538	4,205	7,259	8,163	9,979	5,970	2,734	7,922	1,675
01-1-403-40625-000 Elections Postage	27	67	73	153	11	90	95	856	743
01-1-501-40110-000 Finance Office FT Wages	129,493	139,922	144,605	148,768	161,065	145,934	160,661	160,220	158,691
01-1-501-40130-000 Finance Office Elected Official Wages	1,000	1,475	1,339	1,513	1,523	1,500	1,447	1,500	1,616
01-1-501-40140-000 Finance Office OT Wages				24	1,276	1,381	2,418	11,185	7,860
01-1-501-40210-000 Finance Office Health & Dental Ins	51,986	55,328	54,427	55,095	62,495	57,525	64,340	72,357	64,447
01-1-501-40215-000 Finance Office Life Ins	1,705	1,136	1,163	1,198	1,219	1,066	1,200	1,258	1,127
01-1-501-40220-000 Finance Office FICA	8,143	8,699	8,986	9,150	9,337	9,088	10,187	10,550	10,318
01-1-501-40225-000 Finance Office Medicare	1,895	2,009	2,058	2,140	2,183	2,125	2,407	2,468	2,413
01-1-501-40230-000 Finance Office NHRS	14,147	16,032	16,237	16,850	19,274	16,105	17,828	19,309	23,410
01-1-501-40250-000 Finance Office Unemployment	283	110	93	86	94	88	78	73	74
01-1-501-40260-000 Finance Office WC Ins	309	335	346	387	386	399	426	346	394
01-1-501-40290-000 Finance Office Prof Devel	639	735	793	1,388	135	2,438	210		427
01-1-501-40291-000 Finance Office Staff Devel	1,489	798	472	1,425	236	434	524		
01-1-501-40330-000 Finance Office Audit	19,355	38,169	24,150	21,650	13,954	19,309	31,577	29,450	6,500
01-1-501-40560-000 Finance Office Membership/Dues	484	484	484	469	564	444	255	240	255
01-1-501-40625-000 Finance Office Postage	2,212	2,455	2,453	1,964	1,957	1,992	2,023	2,093	1,947
01-1-501-40670-000 Finance Office Books & Pub	762	1,599	777	789	802	815	829	844	973
01-1-503-40110-000 Assessing FT Wages	47,805	46,342	46,805	45,518	49,780	48,109	50,429	51,952	44,760
01-1-503-40140-000 Assessing OT Wages				556	419	0			
01-1-503-40210-000 Assessing Health & Dental Ins	8,845	8,793	8,475	9,425	9,994	0			
01-1-503-40215-000 Assessing Life Ins	456	374	374	374	328	338	345	353	293
01-1-503-40220-000 Assessing FICA	2,964	2,873	2,902	2,856	3,067	2,863	2,945	3,040	2,619
01-1-503-40225-000 Assessing Medicare	693	672	679	668	717	670	689	711	612
01-1-503-40230-000 Assessing NHRS	5,160	4,986	5,226	5,146	5,619	4,660	4,745	4,866	5,094
01-1-503-40250-000 Assessing Unemployment	125	45	38	35	39	36	32	30	30
01-1-503-40260-000 Assessing WC Ins	108	110	113	120	118	107	110	93	105
01-1-503-40291-000 Assessing Staff Devel					278	342	100		
01-1-503-40336-000 Assessing Assessing	105,262	92,047	73,074	72,244	80,228	81,122	83,540	56,718	55,190
01-1-503-40341-000 Assessing Telephone	384	260	200	194	194	194	194	194	180
01-1-503-40342-000 Assessing Software Maint	4,520	5,905	5,450	8,820				6,601	6,725



<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-1-503-40440-000 Assessing Equip Lease	1,077	863	956	998	913	915	600	550	617
01-1-503-40560-000 Assessing Membership/Dues	218	218	416	218	20	390	249	249	20
01-1-503-40610-000 Assessing Supplies - Operating	120	97	35	38	0	136			51
01-1-503-40625-000 Assessing Postage	1,718	486	373	633	296	729	538	112	153
01-1-506-40342-000 IT Software Maint	14,661	10,428	19,661	22,200	23,204	33,895	29,300	30,524	27,981
01-1-506-40390-000 IT Other Prof Serv.	89,940	66,018	34,475	37,259	47,051	80,805	62,985	76,923	69,774
01-1-531-40320-000 General Legal Legal	29,247	29,266	22,129	22,980	28,771	30,005	39,169	44,291	42,047
01-1-531-40324-000 General Legal Legal - ZBA				2,650					
01-1-531-40325-000 General Legal Outside Legal	1,352	76			2,547	0	10,048	24,461	4,513
01-1-911-40110-000 Planning FT Wages	108,929	109,896	106,946	120,538	122,420	124,200	126,296	142,758	132,083
01-1-911-40210-000 Planning Health & Dental Ins	8,945	8,919	5,110				5,270	14,224	13,396
01-1-911-40215-000 Planning Life Ins	667	613	630	653	669	673	671	682	585
01-1-911-40220-000 Planning FICA	6,887	7,178	6,745	7,473	7,590	7,700	7,823	8,858	8,189
01-1-911-40225-000 Planning Medicare	1,584	1,652	1,541	1,748	1,775	1,801	1,830	2,072	1,915
01-1-911-40230-000 Planning NHRS	8,079	8,294	8,934	9,256	9,514	9,715	9,780	10,217	12,370
01-1-911-40250-000 Planning Unemployment	250	89	76	70	77	72	63	59	59
01-1-911-40260-000 Planning WC Ins	250	262	3,961	4,394	4,395	4,526	4,596	4,451	4,657
01-1-911-40290-000 Planning Prof Devel	100		80		0	0			50
01-1-911-40291-000 Planning Staff Devel	75	110	90	70	40	0	100		90
01-1-911-40341-000 Planning Telephone	769	520	400	387	387	388	388	387	360
01-1-911-40439-000 Planning Other Contracted Services	19,484	3,500	3,716	3,700	3,700	3,700	3,700	7,550	4,700
01-1-911-40440-000 Planning Equip Lease	1,077	863	956	998	1,033	915	600	550	617
01-1-911-40560-000 Planning Membership/Dues	6,077	6,111	6,304	6,304	6,305	6,456	6,386	6,466	6,957
01-1-911-40625-000 Planning Postage	1,160	1,693	1,319	805	1,455	1,787	1,471	2,809	1,787
01-1-911-40670-000 Planning Books & Pub	154	134	123	131	136	148	146	167	11
01-1-941-40410-000 City Hall Electricity	6,269	5,273	4,749	4,938	4,423	4,735	4,384	3,685	4,461
01-1-941-40411-000 City Hall Heating Oil/Gas	16,445	19,093	11,029	12,281	11,904	14,743	16,755	15,007	20,750
01-1-941-40412-000 City Hall Water/Sewer	1,323	1,112	1,486	1,868	2,847	2,333	2,516	1,930	2,434
01-1-941-40430-000 City Hall Bldg Repairs & Maint	3,404	3,411	4,208	2,989	1,417	1,346	955	5,871	687
01-1-941-40439-000 City Hall Other Contracted Services	34,874	29,077	58,084	38,956	20,855	29,079	64,448	31,229	21,817
01-1-941-40610-000 City Hall Supplies - Operating	46								
01-1-941-40690-000 City Hall Misc Supplies			1,212	468	1,469	2,307	1,385	1,146	1,726
01-1-942-40410-000 Parks & Beaches Electricity	1,855	956	6,031	6,988	6,488	6,604	6,514	7,200	7,942
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas	7,883	7,905	8,687	7,482	8,278	9,122	8,893	7,397	11,073
01-1-942-40412-000 Parks & Beaches Water/Sewer	11,426	12,250	1,127	826	884	817	824	6,116	1,444
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint	1,164	1,988	5,756	5,523	6,827	6,722	8,743	19,683	15,613
01-1-942-40439-000 Parks & Beaches Other Contracted Services	5,671	2,551	17,976	21,954	19,732	34,670	18,605	30,425	36,431
01-1-942-40690-000 Parks & Beaches Misc Supplies	68,578	22,097	10,415	19,455	11,661	6,026	2,645	1,679	2,137
01-1-943-40411-000 Odell Cottage Heating Oil/Gas	2,478	2,683	1,488	1,857	1,707	2,456	2,260	2,063	3,175
01-1-943-40412-000 Odell Cottage Water/Sewer	3,442	2,248	200	213	243	241	568	255	269
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint	181	160		227		10,465	327	6,125	140

<b>City of Franklin, New Hampshire</b>									
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	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-1-944-40410-000 Bessie Rowell Electricity	12,235	16,002	17,693	18,987	21,851	22,717	21,154	24,791	29,172
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas	20,499	22,758	19,665	19,945	18,261	21,886	21,131	19,645	23,482
01-1-944-40412-000 Bessie Rowell Water/Sewer	3,724	4,902	6,175	6,639	5,940	7,330	6,542	5,886	6,739
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint	2,830	6,729	21,054	3,152	962	3,372	10,212	4,432	6,097
01-1-944-40439-000 Bessie Rowell Other Contracted Services	13,965	10,560	11,843	18,456	11,465	18,513	34,907	42,347	20,648
01-1-944-40690-000 Bessie Rowell Misc Supplies	4,504	7,020	5,296	5,289	9,104	6,891	7,517	5,341	5,956
01-1-961-40521-000 Property Ins General Liability	75,600	77,682	91,053	95,876	108,659	112,362	120,709	132,075	122,339
01-1-961-40528-000 Property Ins Gen Liab Deduct	4,000	2,000	1,782	5,374	969	10,763		12,671	10,201
01-1-991-40299-000 City Hall Travel	1,378	1,521	759	1,056	355	900	730	92	413
01-1-991-40440-000 Gen Gov/City Hall Equip Lease	6,806	7,218	6,103	7,014	7,842	8,080	7,319	6,867	7,529
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices	2,310	4,479	5,727	5,066	4,687	6,956	8,729	11,472	10,468
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating	12,958	10,696	10,902	11,421	8,789	12,374	11,212	8,262	7,992
01-2-101-40110-000 Police Admin FT Wages	195,587	199,191	207,360	221,922	225,718	239,605	290,256	337,970	347,184
01-2-101-40210-000 Police Admin Health & Dental Ins	24,563	24,492	24,062	24,065	27,372	29,957	46,404	48,793	34,774
01-2-101-40215-000 Police Admin Life Ins	1,829	1,496	1,577	1,590	1,586	1,679	1,943	2,290	2,298
01-2-101-40220-000 Police Admin FICA	2,648	2,707	2,832	3,596	3,764	3,914	3,823	4,000	4,016
01-2-101-40225-000 Police Admin Medicare	2,859	2,928	3,006	3,217	3,236	3,474	4,204	4,903	5,021
01-2-101-40230-000 Police Admin NHRS	42,179	42,878	46,015	46,655	51,685	55,058	66,889	79,777	96,864
01-2-101-40250-000 Police Admin Unemployment	375	134	113	124	151	138	121	131	149
01-2-101-40260-000 Police Admin WC Ins	3,246	3,413	3,547	3,876	3,832	4,171	4,241	5,990	6,842
01-2-101-40291-000 Police Admin Staff Devel	8,148	9,499	9,397	3,718	21,908	10,748	5,273	7,501	19,012
01-2-101-40345-000 Police Admin Equip Maint	140				96	0	330	1,460	2,090
01-2-101-40350-000 Police Admin Medical	1,634	657	872	1,171	1,707	1,579	2,241	1,133	1,067
01-2-101-40440-000 Police Admin Equip Lease	2,125	1,603	1,746	1,892	1,620	1,830	1,200	1,101	1,255
01-2-101-40551-000 Police Admin Advert/Legal Notices	441	783	1,243	1,609	3,121	2,186		159	
01-2-101-40560-000 Police Admin Membership/Dues	1,883	1,440	1,591	1,371	1,578	1,365	1,440	1,215	760
01-2-101-40610-000 Police Admin Supplies - Operating	10,410	10,466	9,415	11,727	16,838	15,874	12,919	15,828	13,945
01-2-101-40625-000 Police Admin Postage	879	681	1,231	1,350	1,006	683	808	700	427
01-2-101-40642-000 Police Admin Uniforms	528	401	214	479	2,143	1,817	2,481	1,559	2,288
01-2-101-40643-000 Police Admin Uniform Cleaning	4,103	4,968	4,068	3,588	3,440	3,517	3,720	2,973	3,061
01-2-102-40110-000 Investigation FT Wages	234,921	211,748	229,787	253,610	265,814	251,591	253,766	250,077	260,884
01-2-102-40140-000 Investigation OT Wages	15,201	15,217	14,144	15,274	15,993	17,213	13,596	9,359	12,732
01-2-102-40210-000 Investigation Health & Dental Ins	41,907	52,359	54,835	51,994	58,560	48,394	68,108	73,006	63,160
01-2-102-40215-000 Investigation Life Ins	2,295	1,676	2,046	1,990	2,030	1,653	1,905	1,770	1,840
01-2-102-40220-000 Investigation FICA	7,447	6,647	6,491	6,572	6,577	3,693	6,391	8,067	8,289
01-2-102-40225-000 Investigation Medicare	3,643	3,289	3,557	3,921	4,114	3,524	3,905	3,833	3,977
01-2-102-40230-000 Investigation NHRS	48,810	46,847	60,967	55,748	65,924	62,546	58,620	52,246	70,322
01-2-102-40250-000 Investigation Unemployment	750	268	227	209	231	216	190	163	149
01-2-102-40260-000 Investigation WC Ins	3,559	4,119	4,395	4,644	4,658	4,919	4,302	3,853	5,245
01-2-102-40290-000 Investigation Prof Devel	245	680	209	1,365	0	209		89	527
01-2-102-40390-000 Investigation Other Prof Serv.	1,260		690	2,197	2,887	2,314	2,040	2,248	1,826

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-2-102-40560-000 Investigation Membership/Dues	610	535	545	545	545	545	565	545	655
01-2-102-40611-000 Investigation Supplies - Spec Department	2,145	3,056	6,223	1,553	2,376	12,515	2,036	1,734	13,260
01-2-102-40642-000 Investigation Uniforms	1,027	1,000	1,979	1,968	2,000	2,000	2,000	2,715	1,500
01-2-102-40670-000 Investigation Books & Pub	1,636	1,443	1,450	1,826	1,625	2,171	2,214	2,249	2,361
01-2-103-40110-000 Patrol FT Wages	657,017	724,540	708,434	747,777	735,953	764,745	688,306	770,717	882,185
01-2-103-40110-400 COPS Grant Wages	18,665								
01-2-103-40140-000 Patrol OT Wages	124,997	127,160	122,080	126,320	150,760	179,895	157,920	155,631	177,692
01-2-103-40140-102 Patrol OT - Court					7,054	3,204	3,144	3,794	8,248
01-2-103-40140-403 Patrol OT - VAWA	32,859	25,814	35,631	22,586	43,878	30,418	33,091	39,392	27,874
01-2-103-40140-428 Police OT - NHAGDTF grant	5,168	16,263	21,777	34,047					
01-2-103-40210-000 Patrol Health & Dental Ins	269,701	272,970	249,996	283,792	322,771	354,451	303,174	314,433	332,249
01-2-103-40215-000 Patrol Life Ins	6,541	5,526	5,160	5,624	5,456	5,496	4,746	5,359	5,867
01-2-103-40220-000 Patrol FICA	2,004	1,869	1,001	915	1,570	1,552	143	80	461
01-2-103-40225-000 Patrol Medicare	11,639	12,347	12,029	12,644	12,871	13,680	12,239	13,434	15,538
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)	476	381	523	335	643	441	477	569	403
01-2-103-40225-428 Patrol Medicare NHAGDTF	75	231	320	492					
01-2-103-40230-000 Patrol NHRS	192,995	201,752	195,105	216,943	260,253	271,363	216,172	253,131	339,677
01-2-103-40230-403 Patrol Retirement - VAWA	4,083	6,661	8,148	7,217	13,048	9,017	9,472	11,199	9,444
01-2-103-40230-428 Patrol NHRS NHAGDTF	1,308	4,118	5,881	8,982					
01-2-103-40250-000 Patrol Unemployment	1,749	626	530	488	540	505	443	400	387
01-2-103-40260-000 Patrol WC Ins	16,164	18,561	19,167	19,520	19,632	19,504	20,516	19,491	22,916
01-2-103-40343-000 Patrol Radio Maint	214	75	1,748	432	3,145	100	346	4,079	3,964
01-2-103-40439-000 Patrol Other Contracted Services	7,000								
01-2-103-40611-000 Patrol Supplies - Spec Department	6,656	1,211	1,296	5,379	3,264	3,964	8,604	11,867	3,069
01-2-103-40636-000 Patrol Fuel Gas/Diesel	37,883	39,007	37,897	34,887	27,354	27,873	28,621	32,002	38,624
01-2-103-40642-000 Patrol Uniforms	15,068	14,996	14,162	15,154	21,151	19,823	11,563	8,229	22,636
01-2-103-40660-000 Patrol Vehicle Maint	12,075	11,675	28,980	33,158	29,469	56,728	38,111	35,678	40,286
01-2-103-40740-000 Patrol CO - Mach & Equip	71,094	45,828	27,349	50,145	42,468	40,305	68,993	51,140	72,963
01-2-103-40760-000 Patrol CO - Vehicles	15,621	36,414	52,257	45,077	62,693	0			79,458
01-2-105-40110-000 Dispatch FT Wages	212,508	230,400	222,545	208,383	207,516	217,136	232,056	265,577	274,985
01-2-105-40140-000 Dispatch OT Wages	19,389	21,437	26,653	29,726	45,205	30,913	30,243	16,702	17,049
01-2-105-40210-000 Dispatch Health & Dental Ins	51,398	51,249	50,342	59,741	62,003	67,705	100,613	114,434	102,695
01-2-105-40215-000 Dispatch Life Ins	2,027	1,744	1,762	1,618	1,366	1,343	1,771	1,657	1,644
01-2-105-40220-000 Dispatch FICA	14,260	15,675	15,372	14,707	14,629	13,646	16,281	17,199	17,961
01-2-105-40225-000 Dispatch Medicare	3,339	3,666	3,613	3,453	3,772	3,636	3,820	4,079	4,227
01-2-105-40230-000 Dispatch NHRS	24,653	25,225	27,195	26,134	27,350	21,509	26,810	28,458	35,942
01-2-105-40250-000 Dispatch Unemployment	625	224	189	174	193	180	158	148	149
01-2-105-40260-000 Dispatch WC Ins	543	584	607	640	618	660	638	563	625
01-2-105-40341-000 Dispatch Telephone	18,296	17,972	20,305	16,691	18,355	17,756	19,519	21,038	25,602
01-2-105-40342-000 Dispatch Software Maint	9,555	8,562	12,664	18,549	13,891	11,123	22,474	13,530	13,928
01-2-105-40343-000 Dispatch Radio Maint	19,638	59,409	35,259	44,480	36,237	89,741	48,965	34,130	44,603

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-2-105-40611-000 Dispatch Supplies - Spec Department	1,945	88		128	2,714	0	1,580	3,223	35
01-2-105-40642-000 Dispatch Uniforms	1,403	1,209	1,245	1,348	2,418	1,660	964		136
01-2-109-40410-000 Police Station Electricity	15,954	15,680	13,407	15,455	15,441	16,985	15,101	15,535	17,920
01-2-109-40411-000 Police Station Heating Oil/Gas	6,526	5,302	6,389	6,365	6,649	7,357	7,630	7,122	10,711
01-2-109-40412-000 Police Station Water/Sewer	1,987	2,136	2,045	2,069	2,213	2,305	2,219	2,893	2,093
01-2-109-40430-000 Police Station Bldg Repairs & Maint	197	25,604	767	763	1,400	567	8,504	355	5,471
01-2-109-40439-000 Police Station Other Contracted Services	33,894	31,575	49,310	36,395	46,082	31,992	14,754	23,302	15,744
01-2-109-40690-000 Police Station Misc Supplies	3,294	2,283	1,929	853	1,903	3,258	2,036	1,231	1,597
01-2-201-40110-000 Fire Admin FT Wages	186,225	189,111	195,415	194,004	210,781	202,111	219,650	217,706	215,915
01-2-201-40210-000 Fire Admin Health & Dental Ins	66,984	66,790	65,587	66,558	74,104	52,969	55,628	60,473	71,632
01-2-201-40215-000 Fire Admin Life Ins	2,175	1,525	1,564	1,604	1,530	1,396	1,611	1,604	1,609
01-2-201-40220-000 Fire Admin FICA	2,404	2,438	2,522	2,632	3,336	2,572	2,764	2,663	2,326
01-2-201-40225-000 Fire Admin Medicare	2,699	2,741	2,825	2,861	3,206	2,908	3,159	3,121	3,093
01-2-201-40230-000 Fire Admin NHRS	45,124	45,899	49,761	50,619	59,184	55,400	55,340	56,471	63,934
01-2-201-40250-000 Fire Admin Unemployment	375	134	113	105	116	108	95	89	89
01-2-201-40260-000 Fire Admin WC Ins	6,313	6,259	6,548	7,150	7,097	7,584	7,522	13,933	15,770
01-2-201-40290-000 Fire Admin Prof Devel	117	2,415	749	333	1,132	901	436	863	869
01-2-201-40291-000 Fire Admin Staff Devel	26	50	14	115	169	190		32	196
01-2-201-40341-000 Fire Admin Telephone	3,173	2,784	2,156	2,249	3,174	4,352	4,791	5,920	5,702
01-2-201-40350-000 Fire Admin Medical	6,574	1,502	7,343	1,459	7,768	3,068	4,949	5,792	8,028
01-2-201-40390-000 Fire Admin Other Prof Serv.	2,819	3,036	4,091	2,398	2,209	5,528	3,341	3,482	5,068
01-2-201-40440-000 Fire Admin Equip Lease	1,449	933	1,067	1,198	897	898	804	818	761
01-2-201-40550-000 Fire Admin Printing	345	429	624	264	547	479	119	166	445
01-2-201-40560-000 Fire Admin Membership/Dues	25	85	170	85	205	205	280	170	377
01-2-201-40610-000 Fire Admin Supplies - Operating	234	404	453	511	1,179	1,851	2,064	1,525	859
01-2-201-40625-000 Fire Admin Postage	461	519	398	364	412	350	341	320	192
01-2-201-40642-000 Fire Admin Uniforms	1,069	867	814	1,018	2,774	3,710	1,409	1,477	933
01-2-201-40670-000 Fire Admin Books & Pub	143	146	148	124	130	(20)			
01-2-201-40740-000 Fire Admin CO - Mach & Equip	504	399	348	951	1,338	0	609	184	816
01-2-201-40760-000 Fire Admin CO - Vehicles	36,302	35,697	35,111	34,493	33,887	0	50,000		
01-2-202-40110-000 Suppression FT Wages	538,927	570,220	588,037	572,956	591,503	676,897	768,255	723,718	713,364
01-2-202-40120-000 Suppression PT Wages	24,055	21,357	15,799	7,280	10,736	8,183	10,955	4,868	4,426
01-2-202-40140-000 Suppression OT Wages	162,856	133,525	136,445	189,254	158,826	214,239	154,836	228,982	199,169
01-2-202-40210-000 Suppression Health & Dental Ins	263,682	264,923	264,440	241,094	234,479	296,145	343,385	344,874	287,224
01-2-202-40215-000 Suppression Life Ins	4,902	4,232	4,318	4,308	4,376	5,039	5,502	5,339	5,197
01-2-202-40220-000 Suppression FICA	1,602	1,387	1,290	446	603	402	438	139	94
01-2-202-40225-000 Suppression Medicare	10,711	10,550	10,617	11,024	10,953	13,000	13,407	14,020	13,273
01-2-202-40230-000 Suppression NHRS	207,664	210,108	223,327	231,086	248,188	294,760	278,359	301,566	307,054
01-2-202-40250-000 Suppression Unemployment	1,499	537	454	418	462	467	443	415	416
01-2-202-40260-000 Suppression WC Ins	28,150	30,656	31,544	31,917	31,088	36,319	36,409	67,808	73,877
01-2-202-40291-000 Suppression Staff Devel	1,955	3,721	3,128	1,894	2,689	594	1,512	2,966	1,885

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-2-202-40390-000 Suppression Other Prof Serv.	8,278	5,835	2,995	3,037	6,161	6,362	5,416	10,035	9,678
01-2-202-40560-000 Suppression Membership/Dues	5,436	7,872							
01-2-202-40611-000 Suppression Supplies - Spec Department	8,465	3,711	4,748	5,839	2,079	5,304	2,266	2,542	1,336
01-2-202-40630-000 Suppression Equip Maint	15,212	14,731	6,211	7,731	9,408	58,304	2,724	6,988	4,208
01-2-202-40636-000 Suppression Fuel Gas/Diesel	6,288	6,622	12,070	11,721	10,328	10,786	11,527	10,608	11,694
01-2-202-40642-000 Suppression Uniforms	7,545	10,704	6,222	7,181	11,681	9,877	9,495	9,773	7,788
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing	16,036	23,238	9,531	10,618	18,341	23,879	19,097	23,268	21,321
01-2-202-40660-000 Suppression Vehicle Maint	240	240	27,670	28,042	23,327	27,992	17,015	22,413	19,866
01-2-202-40670-000 Suppression Books & Pub			319	240	290	240	240	300	300
01-2-202-40740-000 Suppression CO - Mach & Equip	7,171	8,114	194,388	18,411	30,195	7,354	8,660	14,715	5,023
01-2-203-40110-000 Code Enforcement FT Wages	82,384	84,567	82,635	113,058	106,461	107,896	109,977	110,486	112,346
01-2-203-40140-000 Code Enforcement OT Wages	131	89		807	0	160	73	598	1,888
01-2-203-40210-000 Code Enforcement Health & Dental Ins	24,563	24,492	24,030	48,021	50,181	39,573	40,335	47,578	46,062
01-2-203-40215-000 Code Enforcement Life Ins	602	500	500	915	813	843	811	883	876
01-2-203-40220-000 Code Enforcement FICA	1,321	1,350	848						
01-2-203-40225-000 Code Enforcement Medicare	1,196	1,227	1,198	1,651	1,544	1,533	1,589	1,610	1,656
01-2-203-40230-000 Code Enforcement NHRS	17,024	17,927	20,306	33,393	34,908	35,977	33,202	34,320	38,159
01-2-203-40250-000 Code Enforcement Unemployment	250	89	76	70	77	72	63	59	59
01-2-203-40260-000 Code Enforcement WC Ins	4,927	4,339	4,440	5,826	5,939	5,953	6,081	5,369	6,319
01-2-203-40291-000 Code Enforcement Staff Devel	326	535	343	1,164	1,673	1,377	132	340	1,967
01-2-203-40560-000 Code Enforcement Membership/Dues	222	222	397	520	545	500	660	450	865
01-2-203-40611-000 Code Enforcement Supplies - Spec Department	111	55	51	79	104	1,071	164	911	1,146
01-2-203-40642-000 Code Enforcement Uniforms	749	763	1,153	1,012	1,007	913	3,031	1,359	739
01-2-203-40670-000 Code Enforcement Books & Pub	1,295	1,295	1,256	1,305	1,388	442	272	561	94
01-2-205-40390-000 Dispatch Other Prof Serv.	57,085	58,849	60,275	62,155	63,510	64,652	67,144	70,273	71,390
01-2-205-40611-000 Dispatch Supplies - Spec Department	1,064	1,138	662	1,311	1,913	411	366	431	
01-2-205-40636-000 Dispatch Fuel Gas/Diesel	481	292	464	158	326	179	72	220	150
01-2-205-40660-000 Dispatch Vehicle Maint	16	10	1,320		61	760	38	254	243
01-2-207-40120-000 EMS/Rescue PT Wages	14,315	10,980	8,970	5,098	5,155	2,735	2,740	2,545	1,200
01-2-207-40140-000 EMS/Rescue OT Wages	28,353	50,128	44,957	27,457	28,837	37,287	42,905	39,112	30,604
01-2-207-40220-000 EMS/Rescue FICA	876	603	522	313	271	124	133	35	10
01-2-207-40225-000 EMS/Rescue Medicare	617	880	780	468	490	576	661	599	458
01-2-207-40260-000 EMS/Rescue WC Ins	1,900	2,771	2,698	1,774	1,489	1,508	1,510	2,613	2,618
01-2-207-40291-000 EMS/Rescue Staff Devel	328	2,221	1,920	687	7,903	8,571	2,634	8,922	12,549
01-2-207-40390-000 EMS/Rescue Other Prof Serv.	21,371	23,198	25,374	25,802	33,289	35,103	37,756	39,047	41,670
01-2-207-40560-000 EMS/Rescue Membership/Dues	125	160	45	95	90	150	100	158	135
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department	878	880	996	1,013	3,568	5,551	4,546	10,638	3,026
01-2-207-40612-000 EMS/Rescue Supplies - Medical	21,064	25,456	26,654	26,899	30,500	27,698	31,184	31,721	34,118
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel	7,549	8,231	6,426	5,594	5,226	6,861	6,092	6,567	6,783
01-2-207-40643-000 EMS/Rescue Uniform Cleaning	1,681	115			8,390	17,741			
01-2-207-40660-000 EMS/Rescue Vehicle Maint	13,340	7,198	6,762	6,299	8,390	17,741	14,445	11,266	5,232

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-2-207-40670-000 EMS/Rescue Books & Pub	303	113	376	194	42	340	232	26	170
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip	41,187	49,803	10,944	2,715	4,350	3,325	29,683	26,372	23,132
01-2-208-40130-000 Emergency Management Elected Official Wages	2,000	1,997	1,997	1,997	2,035	2,007	2,001	2,001	2,001
01-2-208-40225-000 Emergency Management Medicare	29	29	29	32	29	29	29	28	28
01-2-208-40230-000 Emergency Management NHRS	522	509	529	537	600	602	560	557	692
01-2-208-40691-000 Emergency Management Misc Expend	779	955	588	3,226	563	8,063	12,736	6,614	34,720
01-2-208-40740-000 Emergency Management CO - Mach & Equip								54,945	
01-2-209-40410-000 Fire Station Electricity	8,394	8,081	8,489	8,676	8,635	9,214	8,876	8,639	8,631
01-2-209-40411-000 Fire Station Heating Oil/Gas	6,583	7,042	6,142	6,037	7,121	7,798	7,630	6,958	10,362
01-2-209-40412-000 Fire Station Water/Sewer	2,523	2,830	2,911	2,630	3,212	3,188	3,157	3,161	3,460
01-2-209-40430-000 Fire Station Bldg Repairs & Maint	13,640	6,472	8,584	1,286	1,669	8,458	21,485	31,751	55,788
01-2-209-40439-000 Fire Station Other Contracted Services	10,062	13,386	17,620	25,076	8,201	10,206	40,195	3,813	3,630
01-2-209-40690-000 Fire Station Misc Supplies	2,955	2,268	2,068	1,857	3,171	3,297	5,559	2,792	4,946
01-3-121-40110-000 MSD Admin FT Wages	54,254	59,543	60,996	63,094	57,774	48,304	61,355	70,655	60,604
01-3-121-40210-000 MSD Admin Health & Dental Ins	14,063	14,005	13,736	13,563	14,092	13,782	20,659	22,660	29,334
01-3-121-40215-000 MSD Admin Life Ins	501	394	397	453	514	476	547	553	436
01-3-121-40220-000 MSD Admin FICA	3,620	3,692	3,782	4,138	3,912	5,300	3,339	4,447	4,202
01-3-121-40225-000 MSD Admin Medicare	847	863	884	967	915	1,239	782	1,040	983
01-3-121-40230-000 MSD Admin NHRS	5,172	5,257	5,079	6,512	7,200	7,855	7,981	8,075	8,611
01-3-121-40250-000 MSD Admin Unemployment	125	45	38	35	39	36	32	30	30
01-3-121-40260-000 MSD Admin WC Ins	961	2,148	1,893	2,118	2,137	2,201	2,263	2,086	1,085
01-3-121-40290-000 MSD Admin Prof Devel	50		240	50				30	380
01-3-121-40291-000 MSD Admin Staff Devel	904	756	1,475	1,810	1,716	480	361	314	396
01-3-121-40341-000 MSD Admin Telephone	3,155	3,498	2,857	2,618	3,220	3,238	3,367	3,179	4,453
01-3-121-40350-000 MSD Admin Medical	1,388	1,503	1,349	1,312	1,882	1,773	1,713	2,935	2,742
01-3-121-40439-000 MSD Admin Other Contracted Services	404	67	65	62	202	77	220	407	
01-3-121-40440-000 MSD Admin Equip Lease	198	31		176	381	366	318	334	282
01-3-121-40560-000 MSD Admin Membership/Dues	445	505	490	603	570	613	595	702	650
01-3-121-40610-000 MSD Admin Supplies - Operating	123	978	554	426	788	376	442	536	193
01-3-121-40625-000 MSD Admin Postage	400	279	175	143	107	51	23	66	75
01-3-122-40110-000 Road Maint FT Wages	182,052	211,357	192,776	215,622	200,171	210,898	212,075	207,672	222,619
01-3-122-40140-000 Road Maint OT Wages	89,129	52,395	41,857	59,543	50,867	56,523	36,674	31,918	40,806
01-3-122-40210-000 Road Maint Health & Dental Ins	90,820	93,516	81,466	90,575	95,861	97,463	98,015	109,364	124,956
01-3-122-40215-000 Road Maint Life Ins	1,833	1,660	1,411	1,441	1,373	1,546	1,485	1,474	1,851
01-3-122-40220-000 Road Maint FICA	17,261	16,427	15,085	16,726	15,810	16,680	15,384	14,762	16,206
01-3-122-40225-000 Road Maint Medicare	4,039	3,855	3,543	3,962	3,699	3,901	3,604	3,473	3,790
01-3-122-40230-000 Road Maint NHRS	27,098	29,023	22,245	28,561	9	3	25,646	25,364	42,156
01-3-122-40250-000 Road Maint Unemployment	625	224	205	190	27,270	29,487	158	148	149
01-3-122-40260-000 Road Maint WC Ins	14,467	16,353	17,660	17,306	193	180	17,346	10,258	12,182
01-3-122-40490-000 Road Maint Other Property Service	86,986	46,048	173,066	62,634	17,097	17,155	70,648	293,923	240,022
01-3-122-40611-000 Road Maint Supplies - Spec Department	20,049	15,221	19,432	14,661	49,321	456,444	37,447	34,757	22,762

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-3-122-40642-000 Road Maint Uniforms	5,629	5,524	4,891	5,217	29,731	30,905	5,411	6,006	5,667
01-3-122-40740-000 Road Maint CO - Mach & Equip							210,138	115,993	97,786
01-3-122-40760-000 Road Maint Vehicles					4,352	4,941	300,683		
01-3-123-40611-000 Snow/Ice Supplies - Spec Department	139,470	163,101	94,423	176,788	40,000	0	110,153	71,132	98,276
01-3-123-40660-000 Snow/Ice Vehicle Maint	36,318	16,568	21,546	12,968	147,604	124,171	36,811	35,250	39,120
01-3-125-40335-412 Engineering-Aquatic Resource Mitigation	1,961				47,909	35,919			
01-3-125-40490-000 Drainage & Vegetation Other Property Service	57,260	67,059	76,746	69,255	60,278	46,483	72,535	142,299	88,204
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department	10,010	25,760	26,270	2,417	10,239	19,631	25,796	11,589	9,238
01-3-126-40410-000 Traffic/Street Lighting Electricity	70,535	74,404	59,768	47,519	46,224	46,341	49,033	43,264	35,281
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services	28,948	27,107	50,374	47,589	34,151	57,877	67,851	3,890	84,223
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department	2,275	5,200	6,158	3,698	4,705	3,123	760	2,973	1,039
01-3-127-40110-000 Mech Garage FT Wages	83,467	84,035	81,990	88,963	90,798	88,075	118,640	104,440	87,596
01-3-127-40140-000 Mech Garage OT Wages	21,985	27,534	31,219	36,172	29,079	22,332	20,534	14,762	14,689
01-3-127-40210-000 Mech Garage Health & Dental Ins	46,670	42,657	23,169	31,627	30,025	46,823	58,831	58,787	41,456
01-3-127-40215-000 Mech Garage Life Ins	836	652	614	729	578	662	848	884	696
01-3-127-40220-000 Mech Garage FICA	6,538	6,964	7,019	7,696	7,396	6,844	8,565	7,476	6,318
01-3-127-40225-000 Mech Garage Medicare	1,529	1,629	1,642	1,800	1,730	1,601	2,003	1,774	1,478
01-3-127-40230-000 Mech Garage NHRS	12,119	11,875	12,511	13,998	12,006	11,878	14,180	13,484	14,335
01-3-127-40250-000 Mech Garage Unemployment	237	85	72	66	71	65	57	53	54
01-3-127-40260-000 Mech Garage WC Ins	2,764	2,831	3,062	2,983	2,976	2,898	2,929	3,902	4,781
01-3-127-40341-000 Mech Garage Telephone	326	412	737	643	456	193	193	193	180
01-3-127-40433-000 Mech Garage Outside Repairs	11,743	8,754	26,680	9,567	34,054	16,736	136,676	22,171	47,209
01-3-127-40611-000 Mech Garage Supplies - Spec Department	9,039	11,826	10,219	12,261	7,588	22,677	15,705	8,086	20,414
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel	69,343	57,230	37,231	37,309	31,593	41,782	33,055	43,817	39,222
01-3-127-40642-000 Mech Garage Uniforms	5,384	5,268	5,938	7,604	4,896	4,994	6,112	5,778	5,560
01-3-127-40664-000 Mech Garage Vehicle Parts	106,696	95,814	111,521	101,255	174,858	143,586	253,893	125,307	84,589
01-3-127-40740-000 Mech Garage CO - Mach & Equip									27,164
01-3-128-40110-000 Parks Dept FT Wages	128,151	130,668	127,157	111,359	136,526	172,134	182,973	191,649	185,618
01-3-128-40140-000 Parks Dept OT Wages	10,606	19,022	17,000	12,822	23,168	28,423	28,287	25,466	21,670
01-3-128-40210-000 Parks Dept Health & Dental Ins	26,804	26,725	26,204	43,769	91,337	103,019	113,134	136,256	111,103
01-3-128-40215-000 Parks Dept Life Ins	1,086	918	930	1,011	1,131	1,155	1,067	1,197	1,179
01-3-128-40220-000 Parks Dept FICA	8,621	9,452	9,172	8,431	9,901	12,405	13,128	13,488	12,853
01-3-128-40225-000 Parks Dept Medicare	2,016	2,211	2,145	1,972	2,315	2,901	3,070	3,155	3,006
01-3-128-40230-000 Parks Dept NHRS	13,611	14,249	14,504	15,648	18,173	18,925	18,249	17,516	23,122
01-3-128-40250-000 Parks Dept Unemployment	500	179	151	139	154	178	190	178	178
01-3-128-40260-000 Parks Dept WC Ins	5,054	4,558	4,726	5,173	4,852	6,481	6,614	5,982	7,410
01-3-128-40611-000 Parks Dept Supplies - Spec Department	569	1,181	7,892	1,034	3,267	13,498	2,537	1,957	2,241
01-3-128-40636-000 Parks Dept Fuel Gas/Diesel	8,653	7,879	6,781	9,651	15,586	18,318	13,478	9,079	8,692
01-3-128-40642-000 Parks Dept Uniforms	2,571	2,982	3,656	4,245	4,272	5,133	4,533	4,991	5,393
01-3-128-40760-000 Buildings & Grounds Vehicles					9,338	0			
01-3-129-40410-000 MSD Bldg & Garage Electricity	2,603	2,573	2,084	2,307	2,413	2,649	2,824	3,163	3,019

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas	1,747	10,432	8,056	7,764	9,604	11,585	11,685	10,643	16,497
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer	1,309	785	860	1,160	1,145	1,159	1,047	898	965
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint	46	355	60	388	1,586	2,441	1,729	1,319	7,183
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services	11,716	8,897	15,824	15,558	14,456	5,059	22,939	26,324	8,812
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies	18	61	144	123	159	397	561	25	
01-3-232-40110-000 Curbside Collection FT Wages	68,223	70,633	72,544	72,251	67,142	71,475	75,117		
01-3-232-40140-000 Curbside Collection OT Wages	8,612	11,870	8,279	12,196	13,018	13,752	10,587		
01-3-232-40210-000 Curbside Collection Health & Dental Ins	42,422	42,298	41,551	42,504	40,501	41,448	43,463		
01-3-232-40215-000 Curbside Collection Life Ins	739	587	601	620	528	624	635		
01-3-232-40220-000 Curbside Collection FICA	4,803	5,115	5,011	5,314	4,871	5,479	5,427		
01-3-232-40225-000 Curbside Collection Medicare	1,123	1,196	1,172	1,243	1,139	1,281	1,269		
01-3-232-40230-000 Curbside Collection NHRS	8,455	8,875	9,021	9,713	9,082	10,188	9,855		
01-3-232-40250-000 Curbside Collection Unemployment	250	89	76	70	77	72	63		
01-3-232-40260-000 Curbside Collection WC Ins	3,286	5,075	5,302	5,654	5,790	5,802	5,934		
01-3-232-40439-000 Curbside Collections - Other Contracted Services								183,333	231,115
01-3-232-40611-000 Curbside Collection Supplies - Spec Department			9,196	7,255	10,252	192	654		
01-3-232-40636-000 Curbside Collection Fuel Gas/Diesel	40,977	44,360	33,482	27,215	28,743	21,425	22,889		
01-3-232-40642-000 Curbside Collection Uniforms	2,122	1,573	1,846	1,931	2,605	3,023	3,058		
01-3-232-40760-000 Curbside Collection CO - Vehicles	152,702	152,702	152,702		20,238	16,939			
01-3-234-40421-000 Recycling Tipping	10,498	12,490	15,575	17,623	63,535	83,266	22,236	15,436	23,957
01-3-234-40439-000 Recycling Other Contracted Services	39,879	49,019	46,271	55,332	83,163	80,925	96,496	104,704	98,734
01-3-238-40110-000 Transfer Station Operations FT Wages	76,346	78,668	84,093	77,586	22,994	12,834	87,233	145,801	99,144
01-3-238-40140-000 Transfer Station Operations OT Wages	11,466	17,818	17,637	18,209	31,516	48,033	10,936	11,065	12,062
01-3-238-40210-000 Transfer Station Operations Health & Dental Ins	49,126	44,902	47,577	28,636	738	642	54,372	92,841	72,445
01-3-238-40215-000 Transfer Station Operations Life Ins	912	611	678	756	6,582	5,813	707	1,279	1,032
01-3-238-40220-000 Transfer Station Operations FICA	5,444	6,048	6,307	5,939	1,539	1,360	6,081	10,172	6,841
01-3-238-40225-000 Transfer Station Operations Medicare	1,273	1,415	1,475	1,389	12,028	10,730	1,422	2,409	1,600
01-3-238-40230-000 Transfer Station Operations NHRS	9,395	10,323	11,381	10,663	77	72	10,944	18,566	15,225
01-3-238-40250-000 Transfer Station Operations Unemployment	250	89	76	70	4,472	4,622	63	104	89
01-3-238-40260-000 Transfer Station Operations WC Ins	3,675	4,055	4,240	4,389	793	822	4,698	6,473	5,270
01-3-238-40341-000 Transfer Station Operations Telephone	313	256	195	749	6,202	6,416	850	886	918
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.	5,554	5,590	5,704	5,894	357,372	386,348	6,790	6,791	8,331
01-3-238-40421-000 Transfer Station Operations Tipping	277,169	289,940	329,942	318,039	34,340	11,581	395,537	419,675	425,731
01-3-238-40560-000 Transfer Station Operations Other Contracted Services	5,465	16,225	23,112	17,497	1,267	1,218	14,771	13,990	9,881
01-3-238-40560-000 Transfer Station Operations Membership/Dues	1,096	593	1,169	593	539	1,170	1,688	1,193	1,558
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department	406	1,270	2,360	1,044	9,142	11,684	1,417	3,990	2,492
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel	12,381	12,277	7,008	7,165	2,549	2,835	14,115	15,710	22,531
01-3-238-40642-000 Transfer Station Operations Uniforms	2,143	1,577	1,845	2,228			3,058	5,780	4,458
01-3-238-40740-000 Transfer Station Operations CO - Mach & Equip									22,133
01-3-239-40230-000 Transfer Station Bldg NHRS				207	(207)	0			
01-3-239-40410-000 Transfer Station Electricity	6,640	7,375	7,085	8,712	8,885	8,645	9,678	10,179	11,343



<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint	79	107	1,340	1,763	697	332	1,640	2,758	506
01-3-239-40439-000 Transfer Station Other Contracted Services	4,624	26,236	2,738	10,681	24,369	5,415	16,552	11,027	11,172
01-3-239-40610-000 Transfer Station Supplies - Operating									
01-3-239-40690-000 Transfer Station Bldg Misc Supplies	107	787	1,047	293	192	439	478	451	116
01-4-195-40310-000 Outside Agencies CAP	5,000	5,000	5,000	5,000	6,000	6,000	6,000		
01-4-195-40311-000 Outside Agencies VNA	27,985	27,985	27,985	27,985	27,985	27,985	27,985	27,985	27,985
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394	13,394
01-4-195-40313-000 Outside Agencies Animal Shelter	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-4-195-40315-000 Cemetery Association	5,000				35,667	32,672			
01-4-196-40110-000 Drug Free Communities FT Wages	31,091	45,150	49,906	41,617			43,820	50,691	92,772
01-4-196-40140-000 Drug Free Communities OT Wages			595		50	0	239	421	1,783
01-4-196-40210-000 Drug Free Communities Health & Dental Ins	7,399	7,661	9,290	6,758	6,184	9,107	11,851	12,955	19,282
01-4-196-40215-000 Drug Free Communities Life Ins	93	83	402	144	14	14	4	250	615
01-4-196-40220-000 Drug Free Communities FICA	1,924	2,799	3,126	2,586	2,214	2,026	2,732	3,168	5,832
01-4-196-40225-000 Drug Free Communities Medicare	450	655	731	605	518	474	639	741	1,364
01-4-196-40230-000 Drug Free Communities NHRS	1,063	1,493	5,529	1,734	204	208	54	4,511	15,910
01-4-196-40250-000 Drug Free Communities Unemployment	130	47	39	36	40	38	33	30	30
01-4-196-40260-000 Drug Free Communities WC Ins	115	102	38	138	105	110	114	26	130
01-4-196-40299-000 Drug Free Communities Mileage Reimb	3,202	8,585	7,680	7,192	4,463	10,977	11,109	56	10,116
01-4-196-40439-000 Drug Free Communities Other Contracted Services	55,040	48,402	21,274	16,840	40,419	19,444	18,210	92,723	43,913
01-4-196-40610-000 Drug Free Communities Supplies - Operating	2,443	6,346	5,792	2,754	6,183	2,361	3,433	3,474	6,464
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department	28,808	12,267	17,236	12,369	27,700	19,485	27,883	13,833	363
01-4-411-40110-000 Welfare Admin FT Wages	28,509	36,040	35,526	36,678	37,955	38,495	31,646	41,054	42,053
01-4-411-40210-000 Health - Welfare			8,272	8,067	10,084	10,980	11,408	12,930	12,331
01-4-411-40220-000 Welfare Admin FICA	1,772	2,234	2,199	2,273	2,290	2,355	1,950	2,545	2,607
01-4-411-40225-000 Welfare Admin Medicare	414	522	514	532	535	551	456	595	610
01-4-411-40250-000 Welfare Admin Unemployment	125	45	38	35	39	36	32	30	30
01-4-411-40260-000 Welfare Admin WC Ins	63	79	83	90	98	101	104	87	99
01-4-411-40290-000 Welfare Admin Prof Devel	240	150	175	55	217	119	67		55
01-4-411-40299-000 Welfare Admin Mileage Reimb									
01-4-411-40341-000 Welfare Admin Telephone	407	444	667	486	193	193	193	422	529
01-4-411-40560-000 Welfare Admin Membership/Dues				30	30	30	30		30
01-4-411-40610-000 Welfare Admin Supplies - Operating	90	175	532	307	0	65		39	50
01-4-411-40625-000 Welfare Admin Postage	46	50	15	18	10	5	9	4	1
01-4-411-40670-000 Welfare Admin Books & Pub	36	36	38						
01-4-412-40810-000 Direct Assistance Food - Welfare	2,052	2,417	2,195	982					
01-4-412-40811-000 Direct Assistance Rent	18,551	14,966	16,084	12,090	4,043	3,344	1,481	3,203	409
01-4-412-40812-000 Direct Assistance Medications	951	1,452	1,133	2,117	170	76			
01-4-412-40813-000 Direct Assistance Utilities	10,153	5,894	7,526	8,516	923	1,025	570		
01-4-412-40815-000 Direct Assistance Misc - Welfare	1,958	2,884	1,858	1,477	25	31	447	4,000	141
01-4-413-40815-000 Vendor Payments Misc - Welfare	6,000	5,550	5,460	7,000	10,000	6,000	2,000		1,000

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-5-211-40110-000 Recreation Admin FT Wages	57,039	52,171	54,750	57,323	62,531	66,231	69,752	192,128	150,734
01-5-211-40121-000 Recreation Admin Admin Summer Rec	62,580	70,302	99,697	130,182	154,448	187,505	123,884	194,644	145,940
01-5-211-40121-439 Admin Summer Rec 21 Century					73,878	94,710	124,474	120,761	59,931
01-5-211-40123-000 Recreation Admin Spec Program Wages	50,439	61,207	61,581	33,544	39,452	27,126	28,362	41,265	108,161
01-5-211-40140-000 Admin OT Wages				6,662	14,592	23,060	26,166	18,825	13,538
01-5-211-40210-000 Recreation Admin Health & Dental Ins	4,229	25,235	37,971	34,313	34,533	30,054	31,897	40,099	62,287
01-5-211-40210-439 Admin Health & Dental Ins 21 Century					2,923	10,884	11,792	13,561	6,395
01-5-211-40215-000 Recreation Admin Life Ins	494	427	436	464	495	534	893	914	921
01-5-211-40220-000 Recreation Admin FICA	10,582	11,388	13,394	14,118	14,368	14,713	13,990	26,179	22,011
01-5-211-40220-439 Admin FICA 21 Century					4,934	7,092	8,992	8,706	7,516
01-5-211-40225-000 Recreation Admin Medicare	2,475	2,664	3,133	3,302	3,361	3,441	3,272	6,128	5,148
01-5-211-40225-439 Admin Medicare 21 Century					1,154	1,659	2,106	2,056	1,758
01-5-211-40230-000 Recreation Admin NHRS	5,484	5,634	6,117	8,963	12,572	14,484	14,919	14,862	18,197
01-5-211-40250-000 Recreation Admin Unemployment	500	179	151	139	154	144	127	134	150
01-5-211-40260-000 Recreation Admin WC Ins	5,086	5,706	7,376	7,862	7,529	8,355	8,460	10,954	10,291
01-5-211-40290-000 Recreation Admin Prof Devel	629	395	692	1,544	140	0	70	40	835
01-5-211-40290-439 Admin Prof Devel 21 Century					2,719	10,056	4,366	850	845
01-5-211-40291-000 Recreation Admin Staff Devel	1,187	960	715	1,120				2,527	525
01-5-211-40292-000 Recreation Background Checks	745	587	964	868	956	601	466	257	1,176
01-5-211-40299-000 Recreation Admin Mileage Reimb	2,274	2,761	2,407	2,371	1,999	3,082	3,577	1,493	2,010
01-5-211-40341-000 Recreation Admin Telephone	2,146	2,248	2,515	2,343	2,544	1,904	1,762	1,679	1,748
01-5-211-40342-000 Recreation Admin Software Maint	2,375	875	1,750	1,625	3,070	3,480	4,760	3,600	3,700
01-5-211-40350-000 Preemployment Screening				1,368	1,428	1,653	1,596	492	50
01-5-211-40390-000 Recreation Admin Other Prof Serv.	5,413	5,015	4,850	5,178	6,404	5,264	4,005		2,415
01-5-211-40390-439 Admin Other Prof Serv. 21 Century					1,057	1,000	1,060		
01-5-211-40439-000 Recreation Admin Other Contracted Services	10,596	2,905	2,641	3,068	48,993	3,967	4,906	3,587	2,565
01-5-211-40439-439 Admin Other Contracted Services 21 Century					8,301	28,089	28,826	13,225	7,912
01-5-211-40440-000 Recreation Admin Equip Lease	4,083	4,378	5,119	4,414	3,853	3,531	4,213	3,171	3,518
01-5-211-40490-000 Recreation Admin Other Property Service	10,499	11,504	12,173	14,586	13,728	21,782	18,700	9,346	12,644
01-5-211-40490-439 Admin Other Property Service 21 Century					10,749	20,376	10,044	11,520	
01-5-211-40560-000 Recreation Admin Membership/Dues	350	365	440	365	530	535	350	350	634
01-5-211-40611-000 Recreation Admin Supplies - Spec Department	1,142	675	739	753	796	1,059	583	424	967
01-5-211-40612-000 Recreation Admin Supplies - Medical	92	433	525	400	282	410	458	287	637
01-5-211-40625-000 Recreation Admin Postage	711	769	939	749	596	461	530	179	286
01-5-211-40685-000 Recreation Admin Supplies - Spec Program	18,025	15,593	25,454	18,845	17,790	19,510	10,394	41,484	12,438
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec	10,468	12,481	20,016	22,520	19,834	20,273	15,031	10,396	8,598
01-5-211-40685-439 Admin Supplies - Spec Program 21 Century					28,592	44,288	37,838	24,094	23,854
01-5-211-40686-000 Recreation Admin Rec Supplies	4,471	10,158	4,871	5,035	9,173	9,224	6,410	7,025	7,450
01-5-211-40687-000 Admin Field Trips							17,392	2,084	17,416
01-5-211-40690-000 Admin Misc Supplies				40					
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture	105		259	8,381	533	2,900	12,625	380	2,115

<b>City of Franklin, New Hampshire</b>									
<b>Municipal Departments General Fund Expenditure History</b>									
	<b>Actuals for Budget Year</b>								
<b>Account Number</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability	8,875	9,057	9,270	8,969	10,303	10,999	11,000	10,999	10,999
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting	1,170	1,211	1,200	1,192	1,292	1,340	1,340	1,383	1,525
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc	250	250	250	250	250	250	250	250	250
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMLAC	250	250	250	250	250	250	250	250	250
01-6-511-40335-437 Engineering CDBG - Whitewater Park & Play					36,063	128,363	46,321	143,659	646,155
01-6-511-40390-000 Other professional services					0	51,539	164,146	278,688	62,472
01-6-511-40894-000 FBDIC General agency fund	45,000	45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000
01-7-111-40980-000 Principle Debt Serv - Princ	165,000	165,000	100,000	193,127	252,896	215,705	228,070	219,654	225,433
01-7-112-40981-000 Interest Debt Serv - Interest	29,622	20,441	13,225	21,838	31,678	34,229	47,984	45,316	34,506
01-7-119-40982-000 Debt Service - Capital Leases							145,087	141,171	182,041
01-9-012-40720-000 Buildings CO - Bldgs		117,500	91,527	7,000	0	143,279		4,700	28,980
01-9-013-40740-000 Machinery & Equip CO - Mach & Equip			155,411	650,000	12,418	0	199,498		
01-9-014-40730-000 Other Improvements CO - Land								5,000	311,720
01-9-014-40791-432 Other Improvements Other Improv.-Roads Haynes Brook			13,614	21,342	155,203	0			
01-9-014-40770-000 Other Improvements - Technology					229,908	319,116			454,106
01-9-014-40798-000 Other Improvements CO - Infrastructure		12,012	232,544	444,958	60,042	0		36,900	
01-9-051-40911-000 Trans to SRFs Trans to Conservation	400	400	400	463	400	400	400	400	400
01-9-051-40912-000 Trans to SRFs Trans to Heritage	400	400	400	400	400	400	250	250	250
01-9-051-40913-000 Trans to SRFs Trans to Dare	500	500	500	500	500	500	500		
01-9-051-40915-000 Trans to SRFs Trans to Library	254,972	259,203	260,084	263,412	269,580	270,084	259,917	199,612	206,049
01-9-053-40970-000 Trf to CRF - Police Dispatch								454,106	
01-9-053-40975-000 Trf to CRF - Bessie Rowell	14,989	17,489	19,989	20,000	19,989	20,000	20,000	20,000	20,000
01-9-053-40976-000 Transfer to CRF - Municipal Bldgs	100,000	104,508	65,000	216,311	120,000	0			
01-9-053-40977-000 Transfer to CRF - School District					0	55,630			
01-9-053-40979-000 Transfer to CRF for Revaluation									50,000

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**APPENDIX 2 – CAPITAL IMPROVEMENTS PLAN SUMMARY & VEHICLE LIST**

City of Franklin, New Hampshire			This plan is a draft currently being reviewed by the CIP Committee											
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Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039		
D1	School - FMS	Paving	IT Parking area-Rear Paving	R	15-20	GF						65,000	13,000	
D2	School - FMS	Hydroseeding	Exterior of FMS building	O	n/a	GF	53,000							
D7	School-FMS	FMS Gym Fans	replace fans in FMS gym	E	15	GF						13,000		
D3	School-FHS	FHS Field Scoreboard	scoreboard replacement	O	10	GF	25,000							
D4	School-FHS	FHS Bleachers	bleachers replacement	O	20	GF	50,000							
D5	School-FHS	FHS-Athletic Field	upgrade athletic field at high school	O	15	GF	152,150							
D8	School-FHS	FHS roof	replace roof installed in 2000	B	25	GF						700,000		
D9	School -PSS	PSS roof	replace roof at Paul Smith School	B	25	GF						600,000		
D6	School	Tractor	replace 2008 Kabota tractor	M	10	GF						38,000		
D10	Recreation	Daniell Park Upgrade	Irrigation installed, field rehab, access Rd widened	O	30	GF	50,000						25,000	
D14	Recreation	Odell Park Field Upgrade	softball field & (2) little league fields rehabilitation & irrigation installation	O	30	GF	75,000							
D13	Recreation	Ice Rink - Odell Park	install ice skating rink	O	50	GF	100,000							100,000
D11	Recreation	Odell Park Field Lights	lighting for (3) fields in Odell Park	O	20	GF	200,000							100,000
D12	Recreation	Additional Playing field	additional playing fields	O	n/a	GF	375,000							125,000
D15	Recreation	Skate park	relocate and rehab existing skate park	O	20	GF	150,000							150,000
D70	Municipal Services	Van #1	2008 C-1500 Van (mechanic's van)	v	10	GF/EF				117,000				
D35	Municipal Services	Dump Truck #2	2003 F-650	V	5-7	GF	150,000							
D29	Municipal Services	Dump Truck #3	2003 International	V	5-7	GF	175,000							
D38	Municipal Services	Dump Truck #4	2007 International	V	5-7	GF				175,000				
D40	Municipal Services	Dump Truck #6	2008 International	V	5-7	GF		175,000						
D32	Municipal Services	Dump Truck #7	2013 International	V	5-7	GF						225,000		
D41	Municipal Services	Dump Truck #8	2008 International	V	5-7	GF				175,000				
D42	Municipal Services	1 Ton Dump Truck #10	2018 F-550	v	5-7	GF					72,000			
D44	Municipal Services	1 Ton 4WD Dump Truck #33	2017 F-550	V	5-7	GF					72,000			
D48	Municipal Services	1 Ton Dump Truck #39	2016 F-550	V	5-7	GF						75,000		
D45	Municipal Services	Grader #9	2019 John Deere	M	12-18	GF						350,000		
D58	Municipal Services	Refuse Packer #12	2000 Internation	V	10	GF	350,000							
D52	Municipal Services	Loader #14	1999 Caterpillar	M	10-15	GF		200,000						
D64	Municipal Services	Sweeper Truck #15	2013 Johnson VT651	V	10-12	GF						300,000		
D65	Municipal Services	Multipurpose Sidewalk Tractor #17	2017	M	10-12	GF						153,000		
D47	Municipal Services	Utility Vehicle #18	2022 Trail Blazer	V	10	GF/EF						10,000		
D39	Municipal Services	Loader #20	2006 John Deere	V	10-12	GF						175,000		
D46	Municipal Services	Pick-up #21	2021 Dodge Ram (Deputy Director)	V	10	GF						30,000		
D53	Municipal Services	Pick-up #26	2021 F-250 (transfer station)	V	10	GF						29,000		
D55	Municipal Services	Pick-up Truck #51	2005 F-550 (Higway)	V	10	GF					70,000			
D56	Municipal Services	Pick-up Truck #59	2019 F-350 4x4 (Bldgs & Grounds)	V	10	GF						41,000		
D57	Municipal Services	Pick-up Truck #60	2006 Chevy 2500/not in rotation	V	n/a	GF								
D31	Municipal Services	Wood Chipper #25	2007 Bandit 1290XP	V	20	GF						50,000		
D37	Municipal Services	Trailer #30	2008 20 Ton Trail King Trailer	M	20	GF						25,000		

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Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039	
D67	Municipal Services	Tractor #32	2002 Mack Tractor	V	20	GF						140,000	
D62	Municipal Services	Trailer #32-1	2004 Steco	M	20	GF						60,000	
D68	Municipal Services	Trailer #32-3	2010 Spec Tec	M	20	GF						60,000	
D60	Municipal Services	Trailer #32-5	2020 Spec Tec	M	20	GF						90,000	
D66	Municipal Services	Tractor #34	2018 John Deere	V	10-12	GF						45,000	
D36	Municipal Services	Backhoe #35	2022 Case Loader	M	12-15	GF						180,000	
D59	Municipal Services	Skid Steer #42	1998 Bobcat	M	15-18	GF	50,000						
D51	Municipal Services	SkidSteer #62	2009 Bobcot	M	15-18	GF						50,000	
D61	Municipal Services	Snow Blower #43	2008 Tenco	M	15-20	GF						120,000	
D50	Municipal Services	Hooklift #66	2010 Mack	V	10-12	GF						175,000	
D49	Municipal Services	Excavator #75	2017 Excavator	M	10-15	GF/EF						100,000	
D30	Municipal Services	Air Compressor #19	1999 Ingersol Rand	M	25-30	GF/EF					13,334		
D110	Municipal Services	Prospect St #2	Central to Mojalaki	R	15-20	GF/EF						250,000	
D87	Municipal Services	Davis St	reclaim & pave	R	15-20	GF	80,000						
D96	Municipal Services	Gile Rd	reclaim, gravel, add stone & pave	R	15-20	GF					260,000		
D90	Municipal Services	Dearborn, Mark & Duffy	reclaim & pave	R	15-20	GF			240,000				
D84	Municipal Services	Chance Pond Rd	Flaghole to Carr Street	R	15-20	GF					175,000		
D95	Municipal Services	Flaghole	Flaghole to Montgomery to Eversouce										
D79	Municipal Services	Bennett Brook Road	Powerlines	R	15-20	GF		65,000					
D77	Municipal Services	Cross Mill Road	reclaim & pave	R	15-20	GF			78,000				
D104	Municipal Services	New Road	Shim & overlay	R	15-20	GF					82,000		
D81	Municipal Services	Central St	reclaim, add gravel & ditch	R	15-20	GF	19,500						
D83	Municipal Services	Central St	Central St-So Main to West Bow	R	15-20	GF						223,000	
D83	Municipal Services	Woodbine/Hillary/ Hampshire	reclaim & pave	R	15-20	GF				142,500			
D91	Municipal Services	East/West Bow Street	reclaim & pave	R	15-20	GF/EF						150,000	
D85	Municipal Services	Victory Drive	Central to Thompson	R	15-20	GF			175,000				
D115	Municipal Services	Ward Hill Road	reclaim & pave	R	15-20	GF		278,874					
D113	Municipal Services	Sidewalk Reconstruction & Resurface	reconstruction & resurface										
D100	Municipal Services	South Main St	from Central St to Route 127	R	15-20	GF	213,840	213,840	213,840	213,840	213,840	1,069,200	
D114	Municipal Services	Terrace Road	Terrace Road from Davis to end	R	15-20	GF						374,500	
D93	Municipal Services	Victory Dr	Rte 127	R	15-20	GF			425,000			78,000	
D112	Municipal Services	School St Reconstruction	School St Sidewalk, Curbing & Reconstruction										
D111	Municipal Services	Range Rd & Pinecrest Circle	reclaim & pave	R	15-20	GF			430,000				
D106	Municipal Services	Popular St	Poplar St, Stone Ave, Edgewood & View Streets										
D80	Municipal Services	Pleasant St	Prospect St to Gile Rd	R	15-20	GF				580,000			
D107	Municipal Services	Pasture/Upland/Profile/ Esker	Pasture/Upland/Profile/ Esker	R	15-20	GF						450,000	
D78	Municipal Services	Peabody Place	Rebuild Retaining Wall	R	15-20	GF		375,000					
D108	Municipal Services	Pine Colony-Griffin	Griffin, Pine Colony & Webster Ave	R	15-20	GF					356,000		
D94	Municipal Services	Fair Street	reclaim & pave	R	15-20	GF			140,000				

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Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039	
D105	Municipal Services	North Main Street	North Main Street from DW Drive to Central St	R	15-20	GF						525,000	
D101	Municipal Services	Kendall St	reclaim & pave	R	15-20	GF				376,000			
D98	Municipal Services	Nelson/Taylor St	Nelson/Taylor St Reconstruction	R	15-20	GF						174,000	
D97	Municipal Services	Laxon Ave Reconstruction	reclaim, reconstruct, resurface	R	15-20	GF				123,000			
D103	Municipal Services	Liberty Ave	Liberty & Constitution Ave	R	15-20	GF			348,000				
D109	Municipal Services	Proctor St	Proctor & Pearl St	R	15-20	GF						184,000	
D102	Municipal Services	Lawndale Ave	Lawndale from Kimball St to Rte 11	R	15-20	GF					130,944		
D99	Municipal Services	Industrial Park	Top of hill to end	R	15-20	GF			96,000				
D92	Municipal Services	Evergreen Ave	reclaim/pave/install curbing	R	15-20	GF						266,000	
D82	Municipal Services	Daniell Bridge Reconstruction	reconstruction & resurface	R	15-20	GF	100,000	100,000	100,000	100,000	100,000	200,000	2,600,000
D89	Municipal Services	City Hall Lot	reclaim & pave	R	15-20	GF		32,000					
D86	Municipal Services	Church St	reconstruction & resurface	R	15-20	GF	178,000						
D88	Municipal Services	Cheney St	reconstruction & resurface	R	15-20	GF				425,000			
D73	Municipal Services	Sanborn St Drainage	Central St to Hunt Ave	O	15-20	GF				82,000			
D75	Municipal Services	Pleasant St Drainage	Myrtle Ave to Birch Dr	O	15-20	GF				72,000			
D74	Municipal Services	Master drainage study	city wide	O	n/a	GF					125,000		
D72	Municipal Services	Mark Rd/Duffy St/Proctor St Drainage	to Central St	O	15-20	GF				92,500			
D71	Municipal Services	Central St Drainage	Sanborn St to Kendall St	O	15-20	GF		198,000					
D76	Municipal Services	Drainage system rehabilitation	Thunder Road	O	15-20	GF					125,000		
D16	Municipal Services	BRCC Windows	replace with double hung energy efficient windows	B	15-20	GF		50,000	50,000	50,000	50,000		
D17	Municipal Services	BRCC Roof	replace roof	B	25	GF				250,000			
D18	Municipal Services	Proulx Center Gym Ceiling	replacement	B	15-20	GF					60,000		
D19	Municipal Services	Proulx Center Report	Exisiting Conditions report	B	n/a	GF					75,000		
D20	Municipal Services	Police Station HVAC	Exisiting Conditions report	B	n/a	GF		75,000				56,000	
D21	Municipal Services	Odell Cottage	Overall renovations	B	15-20	GF			60,000				
D22	Municipal Services	Municipal Services Garage Report	Exisiting Conditions report	B	n/a	GF		75,000			325,000		
D23	Municipal Services	Municipal Services Yard Salt Storage Shed	replacement	B	30	GF			120,000				
D24	Municipal Services	Fire Station	Exisiting Conditions report	B	n/a	GF	20,000						
D25	Municipal Services	City Hall	Exisiting Conditions report	B	n/a	GF		75,000					
D26	Municipal Services	Transfer Station	Exisiting Conditions report		n/a	GF		75,000					
D27	Municipal Services	City Hall Window Replacement III	10 windows left to do	B	15-20	GF				30,000			
D28	Municipal Services	City Hall Sprinkler		B	20	GF	95,000						
D128	Fire	Rescue Boat	replacement of 2021 rescue boat	V	20	GF						21,000	Turcotte Trust Fund
D118	Fire	Car 1	replacement 2018 Ford Interceptor	V	10	GF						55,000	
D119	Fire	Car 2	replacement 2019 Ford Interceptor	V	10	GF						55,000	

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Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039	
D120	Fire	Old Car 2	2006 Chevy Trail Blazer/Not in rotation	V	n/a	GF							25,000
D121	Fire	Car3	2022 Chevy Colorado Pick Up	V	10	GF						49,345	
D117	Fire	Ambulance 2	replacement of 2018 ambulance	V	10	GF						310,000	
D123	Fire	Defibrillator 2	replacement of 2022	M	7	GF						40,000	
D122	Fire	Defibrillator 1	replacement of 2022	M	7	GF						40,000	
D130	Fire	Utility 1	replacement of 2013 F-350 pick up	V	10	GF			57,000				25,000
D131	Fire	Utility 2	replacement of 2015 F550 Bucket Truck	V	15	GF						150,000	
D132	Fire	Utility 3	2022 Chevy Colorado Pick Up		10	GF						49,000	
D116	Fire	Ambulance 1	replacement of 2012 ambulance	V	10	GF		290,000					
D124	Fire	Engine 1	replacement 2017 Sutphen Pumper	V	20	GF						700,000	
D125	Fire	Engine 4	replacement of 2009 American LaFrance Pumper	V	20	GF			700,000				25,000
D127	Fire	Rescue 1	replacement of 2003 heavy duty rescue	V	25	GF						800,000	
D126	Fire	Ladder One	replacement of 1998 ladder truck	V	25	GF						1,700,000	
D129	Fire	SCBA	replace aged self contained breathing apparatus	M	15	GF						275,000	
D134	Police	Car 1	2021 Ford Explorer	V	10	GF						65,000	
D136	Police	Car 2	2021 Chevy Tahoe	V	10	GF						65,000	25,000
D141	Police	Car 3	2016 Ford Explorer	V	10	GF						65,000	
D140	Police	Car 4	2015 Ford Explorer	V	10	GF				65,000			
D138	Police	Car 5	2013 Ford Explorer	V	10	GF		80,000					
D143	Police	Car 6	2015 Ford Explorer	V	10	GF						80,000	
D135	Police	Car 7	2015 Ford Explorer	V	10	GF						80,000	25,000
D144	Police	Car 8	2021 Chevy Tahoe	V	10	GF						80,000	
D146	Police	Car 9	2013 Ford Explorer	V	10	GF		80,000					
D148	Police	Car 10	2021 Ford Explorer	V	10	GF						80,000	
D149	Police	Car 11	2016 Ford Explorer	V	10	GF				80,000			
D150	Police	Car 12	2018 Ford Explorer	V	10	GF						80,000	25,000
D151	Police	Car 13	2018 Ford Explorer	V	10	GF						80,000	
D152	Police	Car 14	Humvee	V	20	GF							
D142	Police	Speed Trailer	Speed Trailer	E	10	GF						12,000	
D145	Police	Dispatch	replace outdated dispatch equipment & towers	E	10	GF						975,000	
D133	Police	Body Cameras		E	5	GF	250,000						25,000
D147	Police	Video system	replace outdated equipment	E	10	GF	36,833						
D139	Police	Mobile Data Terminal (MDT'S)	replace outdated equipment	E	5	GF			42,500				
D137	Police	Portable radios	replace outdated equipment	E	10	GF		24,000		24,000	24,000	88,000	
D153	Police	Database Software		O	10	GF						100,000	



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Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039	
		General Fund Totals					2,948,323	2,461,714	3,275,340	3,172,840	2,887,966	13,993,045	3,163,000
D159	Municipal Services	View St Sewer Main Replacement	Poplar St to Winnepesaukee St	O	40	EF-S				158,000			
D160	Municipal Services	Thompson Park	Sewer line to W Bow St	O	40	EF-S	75,000						
D157	Municipal Services	Willow St Sewer	Sewer line Willow St to Munroe Ave	O	40	EF-S	67,000						
			Glory to Victory to W Bow sewer line replacement										
D155	Municipal Services	Vicory Dr to W Bow St		O	40	EF-S			178,000				
D158	Municipal Services	Inflow & Infiltration Maint Program	city wide	O	n/a	EF-S	125,000	125,000	125,000	125,000	125,000	250,000	
D154	Municipal Services	Central St Easement/Sewer Line Replacement	Central to Duffy St	O	40	EF-S				85,000			
D156	Reserved												
		Water Meter Replacement Program	Water & Sewer meters	O	20	EF	35,000	35,000	35,000	35,000	35,000	70,000	
D171	Municipal Services	Well cleaning	Franklin Falls, Acme1 & Acme2	O	5-7	EF-W		50,000	50,000			150,000	
		Water Tank Inspection & Cleaning	Cross St, No Main St, Salisbury Rd, Pleasant St, E Pleasant St	O	5	EF-W				30,000		30,000	
D162	Municipal Services	Acme 2 Well Rehabilitation		O	n/a	EF-W				440,000			
D170	Municipal Services	Water Treatment Plant	plant upgrades	O	n/a	EF_W	125,000	125,000	125,000	125,000	125,000	125,000	
D166	Municipal Services	Water Main Replacement	City wide	O	40	EF-W		2,560,000					1,400,000
D165	Municipal Services	Franklin Falls bldg & well		O	n/a	EF-W						440,000	
D167	Municipal Services	N Main St water service lines		O	40	EF-W	40,000						
		Lake Ave Water Main Replacement	Finch Dr to Webster Ave	O	40	EF-W						150,000	
D161	Municipal Services	East Pleasant St Steel Water Tank	Exterior Tank Maintenance	O	20	EF-W				2,400,000			
D163	Municipal Services	Cross St water tank replacement		O	50	EF-W						2,400,000	600,000
D70	Municipal Services	Van #1	2008 C-1500 Van (mechanic's van)	V	10	EF-W				6,500			
D70	Municipal Services	Van #1	2008 C-1500 Van (mechanic's van)	V	10	EF-S				6,500			
D34	Municipal Services	Dump Truck #5	2008 International 7400	V	6	EF-W			87,500				
D34	Municipal Services	Dump Truck #5	2008 International 7400	V	6	EF-W			87,500				
D43	Municipal Services	1 Ton Dump Truck #29	2009 F-450	V	6	EF-W	37,500						
D43	Municipal Services	1 Ton Dump Truck #29	2009 F-450	V	6	EF-S	37,500						
D47	Municipal Services	Utility Vehicle #18	2008 Chevy Blazer	V	10	EF-W	10,000						
D47	Municipal Services	Utility Vehicle #18	2008 Chevy Blazer	V	10	EF-S	10,000						
D63	Municipal Services	Utility Van #11	2015 Dodge Promaster	V	10	EF-S		35,000					
D69	Municipal Services	Utility Van #28	2015 Dodge Promaster (Treatment)	V	10	EF-W					35,000		

City of Franklin, New Hampshire			<i><b>This plan is a draft currently being reviewed by the CIP Committee</b></i>										
Summary Capital Improvement Plan - Updated through 11/3/2022													
FY2024			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other; GF=General Fund; EF = Enterprise Fund										
		Items highlighted are allocated assets					Cost By Year					Funded By Grant/Donation	
Ref#	Department	Project Name	Project Description	Type	Useful Life	Fund	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029-2039	
D54	Municipal Services	Utility Truck #13	2021 Ram 5500	V	10	EF-W						65,000	
D54	Municipal Services	Utility Truck #13	2021 Ram 5500	V	10	EF-S						65,000	
D30	Municipal Services	Air Compressor #19	1999 Ingersol Rand	M	25-30	EF-W					13,333		
D30	Municipal Services	Air Compressor #19	1999 Ingersol Rand	M	25-30	EF_S					13,333		
D33	Municipal Services	Backhoe/Loader #16	2008 Caterpillar	M	12-15	EF-W			80,000				
D33	Municipal Services	Backhoe/Loader #16	2008 Caterpillar	M	12-15	EF-S			80,000				
D49	Municipal Services	Ecavator #75	2017 Excavator	M	10-15	EF-W						50,000	
D49	Municipal Services	Ecavator #75	2017 Excavator	M	10-15	EF_S						50,000	
D110	Municipal Services	Prospect St #2	Central to Mojalaki	R	15-20	EF-W						125,000	
D110	Municipal Services	Prospect St #2	Central to Mojalaki	R	15-20	EF-S						125,000	
D91	Municipal Services	East/West Bow Street	reclaim & pave	R	15-20	EF-W						50,000	
D91	Municipal Services	East/West Bow Street	reclaim & pave	R	15-20	EF-S						50,000	
		Enterprise Fund Totals					562,000	2,930,000	848,000	3,411,000	346,666	4,195,000	2,000,000
		CIP Totals - All Funds					3,510,323	5,391,714	4,123,340	6,583,840	3,234,632	18,188,045	5,163,000

<b>City of Franklin, NH</b>			
<b>Plated Vehicle Listing By Department</b>			
<b>FY2023</b>			
<b>Department</b>	<b>Division</b>	<b>Unit #</b>	<b>Description of Vehicle</b>
Fire	EMS	7A1	2013 International 4300 Ambulance
Fire	EMS	7A2	2018 Dodge RAM 5500 Ambulance
Fire	EMS	7R1	2003 Mack Rescue Truck
Fire	EMS	7C1	2018 Ford Explorer
Fire	Fire	7C2	2019 Ford Explorer
Fire	Fire	7C3	2022 Chevy Colorado
Fire	Fire	7C4	2022 Chevy Colorado
Fire	Fire	7L1	1998 American LaFrance Ladder Truck
Fire	Fire	7M1	2017 Sutphen Custom (Engine # 1)
Fire	Fire	7M4	2008 American LaFrance
Fire	Fire	7U1	2013 Ford F350
Fire	Fire	7U2	2016 Ford F-550 Bucket Truck
Fire	Fire	F-1	2016 Pace Traffic Trailer
Fire	Fire	F-2	2016 Pace Traffic Trailer
Fire	Fire	F-4	1971 Homemade Alarm Wire Trailer
Fire	Fire	F-5	Work Are Protection Sign Trailer
Fire	Fire	F-6	Work Are Protection Sign Trailer
Fire	Fire	F-7	2022 Load-Rite Boat Trailer
Fire	Fire	A-16	John Deere XUV 825i Gator
Municipal Services	Bldgs & Grds	1	2007 Ford Crown Vic
Municipal Services	Bldgs & Grds	33	2017 Ford F-550 1-Ton Dump Truck
Municipal Services	Bldgs & Grds	34	2018 John Deere Tractor R3046R
Municipal Services	Bldgs & Grds	27	Chevy Trailblazer
Municipal Services	Bldgs & Grds	40	International Landscape Trailer
Municipal Services	Bldgs & Grds	55	2006 Big Tex Trailer
Municipal Services	Bldgs & Grds	59	2019 Ford F-350 4X4
Municipal Services	Bldgs & Grds	PR-80	2011 John Deere Gator CX
Municipal Services	Garage	1	2008 Chevy Express Van
Municipal Services	Highway	2	2003 Ford F-650 6 Wheel Dump TRK Rack BDY
Municipal Services	Highway	3	2003 Int'l. 4900 6 Wheel Dump Truck
Municipal Services	Highway	4	2007 Int'l. 7400 6 Wheel Dump Truck
Municipal Services	Highway	6	2008 Int'l. 7400 6 Wheel Dump Truck

<b>City of Franklin, NH</b>			
<b>Plated Vehicle Listing By Department</b>			
<b>FY2023</b>			
<b>Department</b>	<b>Division</b>	<b>Unit #</b>	<b>Description of Vehicle</b>
Municipal Services	Highway	7	2013 Intl. 7600 10 Wheel Dump Truck
Municipal Services	Highway	8	2008 Int'l. 7500 6 Wheel Dump Truck
Municipal Services	Highway	9	2019 John Deere Grader (Model 672G)
Municipal Services	Highway	10	2017 Ford F-550 1-Ton Dump Truck
Municipal Services	Highway	14	1999 CAT Loader 938G (D)
Municipal Services	Highway	15	2014 Johnston Sweeper
Municipal Services	Highway	17	2017 Trackless Sidewalk Tractor (D)
Municipal Services	Highway	21	2021 1500 Dodge Ram
Municipal Services	Highway	25	2007 Bandit Chipper
Municipal Services	Highway	35	2022 Case Backhoe
Municipal Services	Highway	36	2000 MB Tough Brush Broom
Municipal Services	Highway	37	1971 Homemade Trailer
Municipal Services	Highway	39	2016 Ford F-450 4x4 1 Ton Dump Truck
Municipal Services	Highway	51	2005 Ford F-550 4X4 Truck (D)
Municipal Services	Highway	53	1999 Ray-Tech Hot Box
Municipal Services	Highway	62	2009 Bobcat S185 Skidsteer Loader
Municipal Services	Sewer	11	2015 Dodge Promaster Van
Municipal Services	Sewer	75	2017 Volvo Excavator (ECR88D)
Municipal Services	Transfer Station	12	2000 Int'l. 4900 Packer (Model 4900)
Municipal Services	Transfer Station	20	2006 J.Deere Front End Loader 445J (D)
Municipal Services	Transfer Station	26	2021 Ford F-250
Municipal Services	Transfer Station	32	2002 Mack CV713 Tractor (D)
Municipal Services	Transfer Station	32-C	2010 SpecTec Trash Trailer
Municipal Services	Transfer Station	32-E	2020 SpecTec Trash Trailer
Municipal Services	Transfer Station	42	1998 Bobcat Skidsteer
Municipal Services	Transfer Station	66	2009 Mack GU713 Hooklift Truck
Municipal Services	Water	5	2008 Int'l. 7400 6 Wheel Dump Truck
Municipal Services	Water	13	2021 Dodge Ram 5500
Municipal Services	Water	16	2007 CAT Backhoe/Loader 420E SL (D)
Municipal Services	Water	18	2022 Chevy Trail Blazer
Municipal Services	Water	19	1999 Ingersoll Rand Air Compressor
Municipal Services	Water	28	2015 Dodge Ram Van

<b>City of Franklin, NH</b>			
<b>Plated Vehicle Listing By Department</b>			
<b>FY2023</b>			
<b>Department</b>	<b>Division</b>	<b>Unit #</b>	<b>Description of Vehicle</b>
Municipal Services	Water	29	2009 Ford F-450 1-Ton Dump Truck
Municipal Services	Water	30	2008 Trail King Flatbed Trailer
Municipal Services	Water	38	2004 SRECO Jet Rodder
Police	Police	PD-1	2021 Chevy Tahoe
Police	Police	PD-2	2013 Ford Explorer
Police	Police	PD-3	2015 Ford Explorer
Police	Police	PD-4	2015 Ford Explorer
Police	Police	PD-5	2021 Chevy Tahoe
Police	Police	PD-6	2013 Ford Explorer
Police	Police	PD-7	2021 Ford Explorer
Police	Police	PD-8	1986 HUMVEE
Police	Police	PD-9	2016 Ford Explorer
Police	Police	PD-10	2016 Fabrique Speed Trailer
Police	Police	PD-11	2018 Ford Explorer
Police	Police	PD-12	2018 Ford Explorer
Police	Police	PD-C1	2021 Ford Explorer
Police	Police	PD-CH3	2016 Ford Explorer
Police	Police	PD-D3	2015 Ford Explorer
Police	Police	PD-U	2001 Chevy Astro Van
Police	Police	A-17	John Deere 6 Wheel Gator

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**APPENDIX 3 – FEE SCHEDULE**

City of Franklin, NH  
Wednesday, April 26, 2023

# Chapter 160. Fees

[HISTORY: Adopted by the City Council of the City of Franklin 6-21-2000 by Ord. No. 00-4. Amendments noted where applicable.]

## § 160-1. Fees charged for service provided by City of Franklin.

All fees for service shall be charged as provided below:

A. Schedule of Fees.  
[Last amended 7-11-2022 by Ord. No. 02-23]

Description of Fee	Fee
Accident reports, per page	\$1
Ambulance <sup>[1]</sup>	
Basic life support base rate, 25% above Medicare	\$0
Advanced life support I base rate, 25% above Medicare	\$0
Advanced life support II base rate, 25% above Medicare	\$0
Mileage	\$0
Airways	\$0
Cardiac monitoring	\$0
Defibrillation	\$0
IV therapy/drug administration	\$0
Oxygen administration	\$0
Basic life support, bundled, 50% above Medicare	\$619.83
Advanced life support I, bundled, 50% above Medicare <sup>[2]</sup>	\$1,226.70
Advanced life support II, bundled, 50% above Medicare <sup>[3]</sup>	\$1,833.65
Mileage, bundled, 50% above Medicare	\$25/mile <sup>[4]</sup>
Specialty care (hospital interfacility transports) <sup>[5]</sup>	\$1,740.32
Nontransport treatment/treat and release <sup>[6]</sup>	\$350
After-school program fee	\$25/week
Arcade fees	
1 through 10 machines	\$100 per machine
11 through 30 machines	\$50 per additional machine over 10
31 machines and over	\$25 per additional machine over 30
Assessment cards <sup>[7]</sup>	
Nonproperty owner	\$0

Description of Fee	Fee
Property owner	\$0
Beach permit, nonproperty owner	\$5 per car, per day
Boat ramp, annual	\$0
Building permits/inspections/certificates	
Building permits	
One- and two-family residential	
New construction/additions	\$0.50 per square foot <sup>[8]</sup>
Alterations/remodeling/	
accessory structures	
Under \$750 (owner-occupied single-family only)	No fee (See § 305-31A)
Under \$2,500	\$25
\$2,501 to \$5,000	\$50
\$5,001 to \$10,000	\$75
\$10,001 to \$25,000	\$100
Over \$25,000	\$100 plus \$2 per \$1,000
Decks and sheds	\$60
Initial application	\$100 <sup>[9]</sup>
Pool, aboveground <sup>[10]</sup>	\$75
Pool, in-ground <sup>[11]</sup>	\$150
Mechanical permit	\$60
Multifamily/commercial/Industrial	
Initial application	\$300 <sup>[12]</sup>
New construction/additions	\$0.65 per square foot <sup>[13]</sup>
Alteration/remodeling/	\$150 minimum; \$2 per \$1,000
accessory/structures/decks	value
NOTE: All fees doubled if work begins prior to the issuance of a building permit.	
Inspections	
Initial inspection fee <sup>[14]</sup>	\$0
Reinspection fee (if initial inspection cannot be performed or work fails)	\$50 per inspection
Mechanical inspection (gas, electric, etc.)	No charge
Certificates of occupancy/use	\$40 per inspection
Continuing certificates of occupancy	\$40 per inspection
State-mandated inspections	\$50 per inspection
Certificates of approval	\$40 per inspection
Certified mailings (The fee shall be adjusted per any change in the U.S. Postal Service fees, with the City fee being \$0.75 above the USPS rate, rounded to the nearest tenth of a dollar.)	\$6.70
Checklist	\$25, plus \$0.50 per 1,000 names in excess of 2,500
Copies	
CD <sup>[15]</sup>	\$5



Description of Fee	Fee
Thumb drive <sup>[16]</sup>	\$10
First page	\$1
Additional pages	\$0.25
Deed, nonproperty owner	
First page	\$15 <sup>[17]</sup>
Each additional page	\$2
Deed, property owner	
First page	\$5 <sup>[18]</sup>
Each additional page	\$1
Demolition permit	
Residential	\$50
Multifamily or commercial	\$150
Digging permit, each	\$200 <sup>[19]</sup> Dig Safe; penalty regulation for \$500 fine for City (state \$1,000)
Documents on a CD (includes cost of CD	\$5
Documents on a thumb drive (includes cost of thumb drive)	\$10
Dog license <sup>[20]</sup>	
Altered and puppy under 6 moths	\$7.50
Unaltered	\$10
Seniors aged 65 years and older (1 per household)	\$3
Driveway permit	
Penalty for not getting permit	\$50
Duplicate bill <sup>[21]</sup>	\$5
Faxes	\$1 per page
Fingerprinting	
Resident	\$10
Nonresident	\$15
Fire alarm	
Bucket truck and person	\$75 plus operator costs per hour
Each alarm	\$275
False alarm fees	
1 to 3	\$0
4+	\$175
Fire alarm listed agent fees <sup>[22]</sup>	
Initial application	\$50
Annual fee	\$65
Franklin Fire Department on site at master box	\$25
Violation fees	
First offense	\$25
Second offense	\$50

Description of Fee	Fee
After second offense	\$100
Fire fees charged for response	
Ambulance	\$100 per hour
Car	\$15 per hour
Fire engine	\$150 per hour
Forestry/pickup	\$40 per hour
Ladder	\$225 per hour
Personnel	Cost plus benefits (labor rate)
Nuisance fees for illegal fires	\$250
Paramedic intercept	\$350
Rescue fee	\$150
Fire hydrant	\$250/year <sup>[23]</sup>
Fire permit	\$0 <sup>[24]</sup>
Full property listing	
Paper	\$100
Disk	\$50
Electronic copy, each	\$25
Landlord filing fee, each occurrence <sup>[25]</sup>	\$15
Land use application	
Kennel fees	
Adoption	\$35
First offense	\$10
Second offense	\$20
Third offense	\$25
Fourth offense	\$30
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.)	\$10
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.), not-for-profit	\$0
Mobile home annual permit	\$15 <sup>[26]</sup>
Mobile home annual reinspection permit fee (for failed mobile home units)	\$50
Motor vehicle registration by mail	\$1.50
Municipal Transportation Improvement Fund	\$5 for each motor vehicle registration
Name and address list	
Paper	\$25
Disk	\$20
Notary fee	\$5
Ordinance booklets, zoning	\$10 each
Outside detail, police	\$69 per hour
Permit parking (Franklin Street Parking Lot)	\$0 <sup>[27]</sup>
Pistol permits	\$10

Description of Fee	Fee
Police Department false alarm fees:	
1 to 3 (in a calendar year)	\$0
4 or more	\$50 per alarm
Police/fire reports, each	\$10
Police VIN verification <sup>[28]</sup>	\$5
Recreation and Parks Department.	
Dances held at the recreation center by nonprofit groups	\$50
Rental for recreation center by private citizens or groups	\$50
Nonresident surcharges:	
50% for nonsummer playground programs	
25% for summer playground program (summer camp)	
Rec Program	
Archery: in-house	\$7
Basketball program, per season, all grades	
Resident	\$40
Nonresident	\$55
Traveling teams (5th grade+)	\$25
February vacation tournament	\$40 team entry
Admission	
Adults	\$1 (Franklin family free)
Children under 13	\$0.50
Family Pass, entire tournament	\$5
Flag football: In-house teams	\$15
Field hockey: In-house teams	\$15
Golf lessons, youth	\$20
Home school recreation, per class	\$1
League use of fields, per season	\$300
(adult leagues only) <sup>[29]</sup>	
Men's league basketball	\$10 per player per season
Odell Park ballpark lights	\$20 per hour
Sidney Holmes Tennis Tournament	
Adults	
Singles (per person)	\$10
Doubles (per person)	\$5
Youth	
Singles (per person)	\$5
Doubles (per person)	\$2.50
Soccer: In-house teams	\$15
Summer playground program, 7 weeks <sup>[30]</sup>	
Resident	\$490, plus cost of trips
Nonresident	\$680, plus cost of trips
Summer playground program: Early dropoff or late pickup <sup>[31]</sup>	

Description of Fee	Fee
Resident	\$0
Nonresident	\$0
Summer playground program: Both early dropoff and late pickup	
Resident	\$0 <sup>[32]</sup>
Nonresident	\$0 <sup>[33]</sup>
Swim lessons	\$20 per session
Tennis lessons, youth	\$10
Refuse/solid waste	
Contractors; industrial and commercial businesses; stores and apartment complexes	See Subsection B
Commercial hauler disposal charges	See Subsection B
Sewer hookup	\$1,500
Residential, per unit	\$1,500
Commercial, per unit	\$1,500
Sewer disposal charge, per 100 cubic feet	\$7.16 <sup>[34]</sup>
Sewer rates	
Quarterly base rate	\$30 <sup>[35]</sup>
Sewer flat rate fee for nonmetered customers. In addition to the base rate charge, flat rate fee charges are as follows. The cubic foot disposal charge will be by the 100-cubic-foot interval. The charge per 100 cubic feet will be the same as that of the metered customer:	
For a single-family home, up to and including 2 bedrooms	2,000 cubic feet per quarter
For each additional bedroom over 2 bedrooms	500 cubic feet per quarter
Sewer late fee <sup>[36]</sup>	\$10
Sign permits (per sign) <sup>[37]</sup>	
Sign, general	\$0
Downtown/Historic District	\$35
Other areas	
0 to 15 square feet	\$40
16 to 30 square feet	\$60
31 to 45 square feet	\$80
46+ square feet	\$100
Internally lit signs	\$10 additional
Site plan booklets	\$4 each
Storage container permit	\$50 <sup>[38]</sup>
Street listing	
Paper	\$25
Disk	\$5
Subdivision booklets	\$6 each
Tax and genealogy research, each	\$25

Description of Fee		Fee
Tax Map copy		
11" x 17" <sup>[39]</sup>		\$4 per page
8 1/2" x 11" <sup>[40]</sup>		\$2 per page
Complete small set		Charge from vendor plus \$50 <sup>[41]</sup>
Complete large set		Charge from vendor plus \$50 <sup>[42]</sup>
Tax receipt duplicate		\$1
Temporary political sign		No fee; no permit
Temporary sign (construction/advertising, etc., for 2 weeks to 2 months; others are general signs; real estate exempt)		\$10
Transfer station:		
Owner-occupied residences		
Asphalt shingles, per ton		\$160 <sup>[43]</sup>
Residential construction and demolition materials, per ton		\$160 <sup>[44]</sup>
Commercial haulers and all others		
Shingles; construction and demolition materials and asphalt shingles, per ton		\$160 <sup>[45]</sup>
Commercial construction and demolition materials, per ton		\$160 <sup>[46]</sup>
Fluorescent light bulbs, unbroken		\$1 each
Freezers, refrigerators, air conditioners		\$10 each
Other appliances: washer, dryer, stove		\$5 each
Couch		\$10
Sleep sofa		\$20
Chairs		\$5
Mattress (all sizes)		\$10
Box spring (all sizes)		\$5
Dehumidifier		\$10 each <sup>[47]</sup>
Tires (no rims) <sup>[48]</sup>		
24" truck tire		\$0
16" to 23"		\$0
Up to 16"		\$0
Up to 19"		\$3.50
Truck and tractor trailer (over 19")		\$20
Bobcat/Skid-Steer/snowmobile treads (no steel)		\$25
Wood/cardboard/aluminum/metal/furniture		N/C
Transfer station permit		N/C
Fire extinguishers		\$5
Propane tanks <sup>[49]</sup>		

Description of Fee	Fee
Up to and including 20 pounds	\$2.50 each
30 pounds	\$5 each
Over 30 pounds	\$15 each
Computer monitors/tablets <sup>[50]</sup>	
13 inches to 15 inches	\$15 each*
16 to 19 inches	\$15 each*
Over 19 inches	\$15 each*
Television sets	
Up to 13 inches	\$10 each*
13 inches to 55 inches	\$20 each*
Large console and big screens	\$45 each*
*Note: There will be an additional charge of \$35 for any computer monitor or television with broken glass/CRT.	
CPU's, printers, keyboards, wiring, mouse	N/C
VCR's/DVD/CD players	\$5 each
Printers	\$15 each
Fax machines and copiers	\$15 each
Microwave ovens, per oven	\$10
Trash barrel fee <sup>[51]</sup>	
48 gallons	\$55
96 gallons	\$88
Water	
Water commodity charge (per 100 cubic feet)	\$7.70 <sup>[52]</sup>
Water billing rate/quarterly availability charges <sup>[53]</sup>	\$30
5/8" meter <sup>[54]</sup>	\$30
1" meter <sup>[55]</sup>	\$55
1 1/2" meter <sup>[56]</sup>	\$110
2" meter <sup>[57]</sup>	\$210
3" meter <sup>[58]</sup>	\$460
Over 3" meter <sup>[59]</sup>	\$910
Water sprinkler system (annual fee per line)	
Up to 2" line	\$75
2" - 4" line	\$150
4" - 6" line	\$300
Over 6" line	\$500
Water frozen meter replacement cost	
5/8" meter	\$200
1" meter	\$250
1 1/2" meter	\$350
2" meter	\$450
3" meter	\$550

Description of Fee	Fee
4" meter	\$1,000
6" meter	\$2,500
Water hookup fee	
5/8" meter	\$2,500
1" meter	\$3,000
1 1/2" meter	\$3,500
2" meter	\$4,500
3" meter	\$5,500
Over 3" meter	\$7,500
Water final meter reading (all final meter readings)	\$40
Water meter test	\$50
Water shutoff/turnon	
After work hours	\$50
During work hours	\$30
Water late fee <sup>[60]</sup>	\$10
Miscellaneous fees and charges:	
Lien certificate, maximum	\$150
Returned check <sup>[61]</sup>	\$35, plus cost of certified letter
Cross-connection	\$500
Construction inspection, per hour	\$40
Yard sale	\$2 per day
Zoning Board of Adjustment appeal/Planning Board abutters notification fee	\$10 <sup>[62]</sup>
Application (advertising, review, etc.)	
Subdivision <sup>[63]</sup>	
Subdivision, base fee	\$200
Subdivision per lot fee without new street	\$50
Subdivision per lot fee with new street	\$125
Accessory dwelling unit	\$35
Lot line adjustment	\$40
Lot merger/combination	\$50 for 2 lots; \$25 for each additional lot
Condominium conversion	\$100 plus City Attorney fees for review, if applicable
Site plan <sup>[64]</sup>	\$300
Base fee, new commercial, any size; site plan amendment over 5,000 square feet; change of use if Planning Board review is required	
New structures/additions	\$0.10 per square foot up to 5,000 square feet; \$0.05 per square foot for each additional square foot over 5,000
New residential units of 3 or more units	\$50 per unit
Parking/paving	\$0.02 per square foot

Description of Fee		Fee
Principal outdoor use		\$100 per acre over 0.5 acre
Excavation (per NH RSA 155-E)		\$1,000 plus \$50 per acre
Base fee, industrial		\$200
Up to 10,000 square feet		\$0.05 per square foot
Each additional square foot over 10,000 square feet		\$0.03
Parking/paving		\$0.01 per square foot
Planning Board, general fees <sup>[65]</sup>		
Design review/conceptual review		\$100
Special use/conditional use permits, per request		\$25 for first request; \$50 per request after first
Request for extension of approval		\$25 for first request; \$50 per request after first
Recording fees		Current rate charged by Merrimack County Registry of Deeds
Request for street acceptance		\$100
Zoning Board of Adjustment		\$100
[1] Editor's Note: Effective 7-1-2013.		
[2] Editor's Note: Effective 7-1-2015.		
[3] Editor's Note: Effective 7-1-2015.		
[4] Editor's Note: Effective 7-1-2022.		
[5] Editor's Note: Effective 7-1-2015.		
[6] Editor's Note: Effective 7-1-2015.		
[7] Editor's Note: Effective 7-1-2022.		
[8] Editor's Note: Effective 7-1-2022.		
[9] Editor's Note: Effective 7-1-2022.		
[10] Editor's Note: Effective 7-1-2022.		
[11] Editor's Note: Effective 7-1-2022.		
[12] Editor's Note: Effective 7-1-2022.		
[13] Editor's Note: Effective 7-1-2022.		
[14] Editor's Note: Effective 7-1-2022.		
[15] Editor's Note: Effective 7-1-2018.		
[16] Editor's Note: Effective 7-1-2018.		
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- [36] *Editor's Note: Effective 7-1-2015.*
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- [51] *Editor's Note: Effective 7-1-2017.*
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- [60] *Editor's Note: Effective 7-1-2015.*
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- [62] *Editor's Note: Effective 7-1-2022.*
- [63] *Editor's Note: Effective 7-1-2022.*
- [64] *Editor's Note: Effective 7-1-2022.*
- [65] *Editor's Note: Effective 7-1-2022.*

B. Refuse/solid waste.

[Added 6-4-2007 by Ord. No. 09-07]

- (1) Contractors; industrial and commercial businesses; stores and apartment complexes that dispose of refuse/solid waste generated within the corporate limits of the City of Franklin and using the transfer station in accordance with solid waste rules in § 257-8B and C of the Franklin City Code will be charged the prevailing per-ton tipping fee, as established by the Concord Regional Solid Waste/Resource Recovery Cooperative, plus a 20% per ton fee. Out-of-town contractors and any commercial contracted haulers will be charged an application/user fee of \$100 per year in addition to the prevailing per-ton tipping fee and the administrative fee. Fees will become effective July 1, 2007, and adjust annually, as needed, at the beginning of each calendar year.  
[Amended 7-11-2022 by Ord. No. 02-23]
- (2) Commercial hauler disposal charges. Commercial disposal companies that pick up refuse/solid waste, generated within the corporate limits of the City of Franklin, and dispose of it at the Wheelabrator Company Trash to Energy Facility in Penacook, New Hampshire under the City's gross annual tonnage, will be charged the prevailing per-ton tipping fee as established by the Concord Regional Solid Waste/Resource Recovery Cooperative, plus an administrative fee of \$25 per ton and an application/user fee of \$100 per year. Fees will become effective July 1, 2007, and adjust annually, as needed, at the beginning of each calendar year.  
[Amended 7-6-2009 by Ord. No. 01-10; 7-9-2012 by Ord. No. 01-13; 7-6-2020 by Ord. No. 02-21; 7-12-2021 by Ord. No. 02-22]
- (3) Out-of-town contractors will be charged an annual application/user fee of \$100 per year and any other associated fees for construction and demolition debris generated within the corporate limits of the City of Franklin. Attendants may ask and/or require a permit and/or proof

of where said debris is coming from, i.e., contract for work, building permit, etc. Fees will become effective July 1, 2022, and adjust annually, as needed.

[Added 7-11-2022 by Ord. No. 02-23]

## **§ 160-2. Disposition of fees.**

All revenues generated will be directed to the general fund of the City of Franklin with the exception of water and sewer fees, which shall be directed to the enterprise fund for which the fee was generated.

***CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



APPENDIX 4 - FORMAT OF ACCOUNTS

**City of Franklin, New Hampshire**  
**Chart of Account Structure**

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
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**Fund**

01	GENERAL FUND
02	GF Conversion Fund
04	CAPITAL PROJECTS FUND
14	Grants Fund
21	WATER DEPARTMENT
22	SEWER DEPARTMENT
24	PKS & REC. REVOLVING FUND
25	OUTSIDE DETAILS REV FUND
26	Ambulance Fund
31	Library Fund
32	Conservation Commission
33	Drug Forfeiture
34	Dare Fund
35	Heritage Commission
36	Expendable Trusts
51	Odell Park Fund
52	Library Buswell Trust
53	Other Library Perm Funds
55	Other General Perm Funds
70	Capital Reserve Funds
91	Engineering Escrows
92	Charity Funds
96	School Capital Reserve Funds
97	School Expendable Trust Funds
98	School Scholarship Funds
99	School District Fund

**Function**

0	General/Non-Specific
1	General Government
2	Public Safety
3	MSD Operations
4	Health; Welfare
5	Culture and Recreation
6	Conservation; Redevelopment and Housing; Economic Development
7	Debt Service
9	Capital Outlay; Payments to other Governments

**Department/Division**

011	Land
012	Buildings
013	Machinery & Equip
014	Other Improvements
611	Conservation Administration
111	Principle
112	Interest
119	Other Debt Service Charges

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
		511	Economic Development	
		401	City Clerk/Tax	
		403	Elections	
		301	Mayor/City Council	
		302	City Manager	
		501	Finance Office	
		503	Assessing	
		506	IT	
		201	Admin	
		202	Suppression	
		203	Code Enforcement	
		205	Dispatch/Alarms	
		207	EMS/Rescue	
		208	Emergency Management	
		209	Fire Station	
		941	City Hall	
		942	Parks & Beaches	
		943	Odell Cottage	
		944	Bessie Rowell	
		949	General City Properties	
		195	Outside Agencies	
		196	Drug Free Communities	
		961	Property Ins	
		531	General Legal	
		521	Admin	
		121	Admin	
		122	Road Maint	
		123	Snow/Ice	
		125	Drainage & Vegetation	
		126	Traffic/Street Lighting	
		127	Mech Garage	
		128	Parks Dept	
		129	MSD Bldg & Garage	
		891	Other Culture & Recreation	
		991	Gen Gov/City Hall	
		911	Planning	
		101	Admin	
		102	Investigation	
		103	Patrol	
		105	Dispatch	
		109	Police Station	
		211	Admin	
		232	Curbside Collection	
		234	Recycling	
		238	Transfer Station Operations	
		239	Transfer Station Bldg	
		321	Sewer Internal Operations	
		322	Sewer External Operations	

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
		051	Trans to SRFs	
		052	Trans to Enterprise	
		053	Trans to CRFs	
		331	Water Admin	
		332	Water Operations	
		333	Water Supply/Distrib	
		334	Water Treatment Facility	
		411	Admin	
		412	Direct Assistance	
		413	Vendor Payments	
			<b>Object</b>	
			31100	Property Taxes
			31101	Overlay
			31102	Vet Exemptions
			31110	Utility Tax/Rent
			31111	Quarterly Base Charge
			31200	Land Use Change Tax
			31850	Yield Tax
			31851	Gravel Tax
			31852	Jeopardy Tax
			31861	PILOT - FRH
			31862	PILOT - Riverside
			31863	PILOT - NH Charitable
			31864	PILOT Masonic Lodge
			31865	PILOT - Easter Seals
			31866	PILOT - Solar
			31891	Boat Tax
			31892	Fishing/Hunting
			31893	OHRV/Snowmobile/Dirt Bike
			31899	Host Fee - CRSW
			31900	Interest & Costs on Taxes
			32150	Amusement Licenses
			32200	Motor Vehicle Registrations
			32300	Building Permits
			32900	Municipal Agent Fees
			32901	Municipal Transportation Improvement Fund
			32910	Dog Licenses
			32920	Other Licenses, Permits & Fees
			32940	Marriage Licenses
			32950	Vital Stats
			32999	Misc TC/TX Collections
			33110	Fed Grant - Capital
			33111	Fed Grant - Operating
			33112	Fed Grants - Unrestricted
			33510	State Shared Block Grant
			33520	Meals & Room Tax
			33530	Highway Block Grant

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			33540	Contingent Grant
			33560	Forest Land Reimbursement
			33570	Flood Control Reimbursement
			33590	CDFA Tax Credits
			33591	Other State Grants
			34010	General Fund Revenues
			34011	Planning Board Fees
			34012	Zoning Board Fees
			34015	Misc PLU Fees
			34041	Solid Waste Fees
			34042	Demolition
			34043	Recycling Revenues
			34044	Boat Ramp
			34045	Connection Fees
			34046	Hydrant Fee
			34049	Misc MSD Fees
			34050	Rec - Summer Program
			34051	Rec - Sports Fees
			34052	Rec - Beach Revenue
			34053	Rec - Special Events
			34054	Rec - Special Programs
			34059	Rec - Misc Fees
			34061	Pistol Permits
			34062	Police Reports
			34063	Police Alarms
			34064	Court Fines
			34065	Parking Fines
			34066	Witness Fees
			34067	Finger Printing Fees
			34068	K9 Program
			34069	Misc Police Fees
			34071	Fire Reports & Alarms
			34072	Fire Alarms
			34073	Fire Permits
			34074	Illegal Fire Fee
			34079	Misc Fire Fees
			34080	Fines
			34081	Copier Fees
			34082	Non Resident Fees
			35011	Sale of Municipal Property
			35012	Sale of Tax Deeded Property
			35020	Interest Income
			35025	New Funds
			35027	Realized Gains/Losses
			35028	Return of Principal
			35029	Net Increase in FMV
			35032	Lease Revenues- Cell Towers
			35033	Rent - Fife

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			35034	Rent - FBIDC
			35035	Lease - Solar Garden
			35036	Lease - Cumberland Farms
			35039	Court House
			35040	Shared Costs - BRCC
			35082	Cable TV Franchise Fee
			35085	Donations from Non Public Sources
			35086	On Behalf Payments
			35090	Misc Revenues
			35091	Welfare Reimbursements
			35092	Misc Revenue - Soda
			35093	Donated Assets
			35095	Ambulance Billing
			35096	Paramedic Intercept
			35097	Fire Ambulance Services Fees
			35099	Police Dispatch Fees
			39110	Trans from GF
			39115	Trans from CPF
			39121	Trans from SRF's
			39140	Trans from Enterprise Funds
			39141	Trans from Water
			39142	Trans from Sewer
			39143	Trans from Fuel
			39144	Trans from Rec Revolving
			39145	Trans from Police Detail
			39146	Trans from Ambulance
			39150	Trans from CRF's
			39160	Trans from Trust & Agency
			39190	Transfer from Component Unit
			39399	Use of Fund Balance
			39400	Capital Contributions
			39401	Proceeds from Notes Payable
			39900	Other Financing Sources - Capital Leases
			40110	FT Wages
			40120	PT Wages
			40121	Summer Rec
			40123	Spec Program Wages
			40130	Elected & Appointed Official Wages
			40131	Special Wages
			40140	OT Wages
			40142	Training Wages
			40143	Shift Coverage
			40144	Court Time
			40210	Health & Dental Ins
			40215	Life Ins
			40219	Disability Ins
			40220	Social Security
			40225	Medicare



City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40230	NHRS
			40250	Unemployment
			40260	WC Ins
			40290	Prof Devel
			40291	Staff Devel
			40292	Background Checks
			40299	Mileage Reimb
			40310	CAP
			40311	VNA
			40312	TRIP (CCNTR)
			40313	Animal Shelter
			40314	Red Cross
			40315	Cemetery Association
			40320	Legal
			40322	Labor Negotiations
			40323	Legal - PBA
			40324	Legal - ZBA
			40325	Outside Legal
			40330	Audit
			40335	Engineering
			40336	Assessing
			40341	Telephone
			40342	Software Maint
			40343	Radio Maint
			40345	Equip Maint
			40350	Medical
			40390	Other Prof Serv.
			40391	Code Book
			40410	Electricity
			40411	Heating Oil/Gas
			40412	Water/Sewer
			40421	Tipping
			40430	Bldg Repairs & Maint
			40433	Outside Repairs
			40439	Other Contracted Services
			40440	Equip Lease
			40490	Other Property Service
			40491	Nuisance Abatement
			40521	General Liability
			40528	Gen Liab Deduct
			40529	Joint Loss Safety
			40550	Printing
			40551	Advert/Legal Notices
			40560	Membership/Dues
			40581	WSPCC Admin
			40582	WSPCC Capital
			40583	WSPCC O & M Costs
			40584	WSPCC Replacement Costs

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40598	Grants
			40599	Contingent Grant
			40610	Supplies - Operating
			40611	Supplies - Spec Department
			40612	Supplies - Medical
			40620	Supplies - Office
			40625	Postage
			40626	Registry Fees
			40630	Equip Maint
			40636	Fuel Gas/Diesel
			40642	Uniforms
			40643	Uniform Cleaning
			40644	Uniforms/Protective Clothing
			40660	Vehicle Maint
			40664	Vehicle Parts
			40670	Books & Pub
			40684	Instructor Programs
			40685	Supplies - Spec Program
			40686	Rec Supplies
			40687	Field Trips
			40690	Misc Supplies
			40691	Misc Expend
			40719	Engineering
			40720	CO - Bldgs
			40730	CO - Land
			40740	CO - Mach & Equip
			40750	CO - Furn & Fixture
			40760	CO - Vehicles
			40770	CO - Technologies
			40791	Other Improv.-Roads
			40798	CO - Infrastructure
			40810	Food - Welfare
			40811	Rent
			40812	Medications
			40813	Utilities
			40815	Misc - Welfare
			40840	PILOT
			40850	Spec Fund Expend
			40880	Scholarships
			40891	Holiday Lighting
			40892	Historic Assoc
			40893	UMRLAC
			40894	FBDIC
			40895	PRLAC
			40896	CRDC
			40897	CASA
			40898	Contingency
			40899	Outside Agency Allocation

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40901	Trans to GF
			40910	Trans to Special Revenue Funds
			40911	Trans to Conservation
			40912	Trans to Heritage
			40913	Trans to Dare
			40915	Trans to Library
			40919	Trans to CPF
			40950	Trans to Enterprise Funds
			40951	Trans to Water
			40952	Trans to Sewer
			40953	Trans to Fuel Depot
			40954	Trans to Parks & Rec
			40955	Trans to Police Detail
			40970	Trans to Police Dispatch CRF
			40971	Trans to Fire CRF
			40972	Trans to MSD CRF
			40973	Trans to Water CRF
			40974	Trans to Sewer CRF
			40975	Transfer to CRF - BRCC
			40976	Transfer to CRF - Municipal Bldgs
			40977	Transfer to Component Unit
			40978	Transfer to County
			40979	Transfer to CRF for Revaluation
			40980	Debt Serv - Princ
			40981	Debt Serv - Interest
			40982	Debt Serv - Capital Leases
			40983	Transfer to CRF - Roads/Bridges
			40989	Misc Debt Service Charges
			40999	Depreciation Expense
			100	Training
			101	Shift
			102	Court
			103	Snow
			104	Drainage & Veg
			105	Traffic & Street Lights
			106	Cheerleading
			107	Boosters Club
			108	ISF Checks & Fees
			109	Misc. A/R
			110	Snowmobile Club
			111	Fire Alarm Non-Routine Work Reimbursable by Others
			112	Cleaning
			113	After School Program - Rec
			114	Welfare Director Services for other towns
			115	Unassigned credits - City Clerk
			116	Retirees
			117	Call Back
			118	Vehicle Maint

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)	
				119	QA/QI/Coordination
				120	Non-Federal
				121	Special Detail
				122	Franklin Falls Mixed Use TIF
				123	COVID-19 Expenditures
				124	Covid 1st responder stipend
				125	COVID - Rec State DOE
				126	COVID - Rec Emergency Child Care
				127	COVID CARES State Elections
				128	COVID Vaccines (Fire)
				129	ARPA Funding Rec
				130	Drug Dog
				131	Comfort Dog Miller
				132	Mountain Bike School
				133	Rec Child Care Scholarship Data Pilot Grant
				134	Retention Bonuses
				135	Reserved TIF
				200	FMV Adjustment
				201	Misc. Liability
				400	COPS Grant (ARRA)
				401	Downtown Transportation Grant
				402	Water Improvement Facility
				403	VAWA Grant (ARRA)
				404	Drug Free Communities
				405	Merrimack County Grant
				406	Operation Safe Commute
				407	Statewide DWI Hunter
				408	Join the NH Clique
				409	Franklin DWI/DUI
				410	Franklin Enforcement
				411	Section 319 Watershed
				412	Aquatic Resource Mitigation
				413	Brownsfield
				414	CDBG - TinyTwisters
				415	CDBG - Head Start
				416	West Franklin Water Tanks
				417	OCDETF
				418	Fire Training Grant
				419	Water Mains - Route 11 & Lawndale
				420	Water Mains - Chance Pond Rd/Lake Ave/Kimball
				421	CDBG - TRIP Center
				422	Franklin Falls Generator
				423	River Crossing
				424	Water Main - Hill Road
				425	Fish & Game Police Grant
				426	DWI/DUI Checkpoint Grant
				427	Drug Dog
				428	NHAGDTF

City of Franklin, New Hampshire  
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)	
				429	MMRS
				430	EMPG
				431	Cross Street Water Tank
				432	Haynes Brook
				433	CDBG - CATCH
				434	FEMA Airpacks
				435	USDA Rural Tech Assistance
				436	STEP grant
				437	CDBG - Whitewater Park & Play
				438	Granite Hammer
				439	21 Century
				440	Land&Water Conservation Fund
				441	CAP CDBG
				442	Pleasant Street PRV Replacement
				443	Water Sewer -Asset Management Inventory
				444	New Hampton Road Water Mains
				445	CDFA Tax Credits Grant
				446	Comfort Dog
				447	Opportunity Zone Work (Match for grant)
				448	Fire Dept Generator
				449	NHDOT TAP Grant - Walkway Trestleview Bridge
				450	2023 Volunteer Firefighter Assistance grant
				451	LWCF - Daniell Park Bath house upgrades
				452	Sex Offender Compliance
				453	CDBG grant Parking Lots
				454	CDBG Hotel Feasibility Study
				455	ARPA (American Rescue Plan Act)
				456	NRPA (Nat'l Recreation & Park Assoc)
				457	2020 Assistance Firefighter Grant
				458	B/ASP Program Asst reimb by School grant funds
				459	NH Charitable Foundation grant to support NH Forward
				460	Book Club Expenses DTF
				461	Chem-Free Prom Funds DTF
				462	National Night Out DTF
				463	East/West Bow Street Water/Sewer Project

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



## **GLOSSARY OF TERMS**

**ABATEMENT** – An official reduction or elimination of one’s assessed valuation after completion of the original assessed value.

**ACCRUAL ACCOUNTING** – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**AGENCY FUNDS** – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets = liability). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

**APPROPRIATION** – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. Appropriations are usually limited in amount and to the time during which they may be expended.

**ASSESSED VALUE** – The fair market value placed upon real and personal property by the City as the basis for levying property taxes.

**BARGAINING UNITS** - A group of employees which, by reason of the similarity of their jobs, form a unit appropriate for bargaining with management on questions of wages, benefits and working conditions.

**BASIS OF ACCOUNTING** – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

**BUDGET** – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**BUDGET SCHEDULE** – The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

**CAPITAL IMPROVEMENT PLAN (CIP)** – A six-year plan of proposed capital expenditures for long-term improvements to the City’s facilities including, water, sewer, etc; identifies each project & source of funding.

**CITY BUDGET** – total budget supported by the taxpayers of the City of Franklin; includes both municipal departments and dependent school district.

**COMMITTED FUND BALANCE** – Amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority.

**COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)** – An annual Federal grant received from the Department of Housing and Urban Development. It is primarily used for housing rehabilitation and other grant eligible activities.

**COMPENSATED ABSENCES** – An accrued employee’s right to receive compensation for future absences attributable to service already rendered (i.e.: vacation and sick leave).

**CONSUMER PRICE INDEX (CPI)** – A measure, calculated by the United States Department of Labor, commonly used to indicate the rate of inflation.

**CONTINGENCY** – A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

**CONTRACTUAL OBLIGATIONS** – The costs related to obligations performed for the City by individuals, businesses, or utilities.

**DEBT SERVICE** – The payment of interest and principal to holders of the City’s debt instruments.

**DESIGNATED FUND BALANCE** – Funds that have been selected and assigned for a specific purpose.

**DESIGNATED UNRESERVED FUND BALANCE** – Portion of unreserved fund balance that management would prefer to use available financial resources for a specific purpose.

**ENTERPRISE FUNDS** – Account for the financing of services to the general public whereby all or most of the operating expenses involved are recorded in the form of charges to users of such services. The Enterprise Funds consist of the Water Fund and the Sewer Fund.



**EQUALIZATION RATIO** – Indicates the relationship between assessed value and market value. This ratio is determined for each municipality every year by the NH Department of Revenue Administration through a study of the qualified sales that occurred within the municipality during the previous year.

**EQUALIZED VALUE** – Assessed value calculated by the state to ensure that property under its jurisdiction is appraised equitably at market value.

**EXPENDITURE** – Actual outlay of monies for goods or services.

**FIDUCIARY FUNDS** – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own program.

**FISCAL YEAR** – A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the City of Franklin begins July 1 and ends on June 30.

**FUND** – An independent fiscal and accounting entity which a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities.

**FUND BALANCE** – The excess of an entity's assets over its liabilities also known as excess revenues over expenditures or net assets. A negative fund balance is sometimes called a deficit.

**FUND BALANCE POLICY** – Policy to maintain fund balance at a predetermined target level.

**GENERAL OBLIGATION BOND** – A bond for which the full faith and credit of the City is pledged for payment.

**GOVERNMENTAL FUND TYPE** – Governmental accounting includes eight types of funds: general, special, debt service, capital, enterprise, internal service, trust, and agency. These types are indicative of accounting procedures to be used and the function of each type.

**INFRASTRUCTURE** – The basic facilities, equipment, services, and installations needed for the growth and functioning of a country, community, or organization.

**LINE-ITEM** – Separate listing of each expenditure category along with the dollar amount budgeted for each.

**MISSION STATEMENTS** – Broad, general statements which summarize the aims and values of an organization.

**MODIFIED ACCRUAL ACCOUNTING** – A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred.

**NET POSITION** – The residual of all other financial statement elements presented in a statement of financial position.

**NON-OPERATING BUDGET** – Expenditures that are not directly attributed to the day to day operations of any one particular department: Debt Services, Contingency, Overlay, County Tax, Capital Outlay.

**OPERATING BUDGET** – Expenditures that are directly attributed to the day to day operations of a particular department: Salaries, Benefits, Supplies, Utilities, etc.

**OVERLAY** – An appropriation to fund potential tax abatements.

**PROPOSED BUDGET** – The operating and capital budgets submitted to the City Council by the City Manager.

**RESTRICTED NET POSITION**- One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

**RETAINED EARNING**- The accumulated equity balance in an enterprise or internal service fund resulting from operations over the years. This is the difference between fund assets and fund liabilities.

**REVENUE** – The income received by the City in support of a program of services to the community; includes such items as property taxes, fees, user charges, grants, fines, interest income and miscellaneous revenue.

**REVISED STATUTES ANNOTATED (RSA)** – The State of New Hampshire’s statutes.

**SPECIAL REVENUE FUND** – A fund used to account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes.

**TAX LEVY** - Taxes that are imposed and collected.

**TAX RATE** – The amount of tax levied for each \$1,000 of assessed value.

**UNASSIGNED FUND BALANCE** – A fund balance that has not been selected or assigned to a specific purpose.

**UNRESTRICTED NET POSITION** – One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between total net position and its two other components (net investment in capital assets and restricted net position).

**USER FEES** – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2024 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
AEMT	Advanced Emergency Medical Technician
AICPA	American Institute of Certified Public Accountants
ALR	American Law Review
ANHPEHRA	Association of New Hampshire Public Employer Human Resource Administrators
APA	American Payroll Association
APCO	Association of Public-Safety Communications Officials
APWA	American Public Works Association
ARPA	American Rescue Plan Act
AWWA	American Water Works Association
BRCC	Bessie Rowell Community Center
CASA	Court Appointed Special Advocate
CAP	Community Action Program
CCNTR	Caring Community Network of the Twin Rivers
CDBG	Community Development Block Grant
CLE	Continuing Legal Education
CO	Capital Outlay
COLA	Cost-of-living Adjustment
CPI-U	Consumer Price Index - Urban
CPM	Certified Public Manager
CPR	Cardiac Pulmonary Resuscitation
CRF	Capital Reserve Fund
CRSW	Concord Regional Solid Waste
CWSRF	Clean Water State Revolving Fund
DARE	Drug Awareness Resistance Education

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2024 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
DOT	Department of Transportation
DRA	Department of Revenue Administration
DWI	Driving While Intoxicated
DWSRF	Drinking Water State Revolving Fund
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ESL	English as a 2nd Language
FBIDC	Franklin Business & Industrial Development Corporation
FF	Fire Fighter
FICA	Social Security (for purposes of this budget presentation)
FT	Full Time
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Global Information System
GSRWW	Granite State Rural Water Works
HHHWD	House Hold Hazardous Waste Day
HR	Human Resources
HVAC	Heating Ventilation Air Conditioning
IAAO	International Association of Assessing Officials
IACPnet	International Association of Chiefs of Police blog
ICMA	International City Manager's Association
IMC	Incident Management Center
IT	Information Technology

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2024 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
JUV	Juvenile
LEAS	Local Education Agencies
LED	Light Emitting Diode
LG	Life Guard
LRPC	Lakes Region Planning Commission
MDT	Mobile Data Terminal
MMRS	Metropolitan Medical Response Team
MSD	Municipal Services Department
MUTCD	Federal Highway Administration Manual for Uniform Traffic Control Devices
MVC	Motor Vehicle Crash
NEGFOA	New England Government Finance Officer's Association
NEPBA	New England Police Benevolent Association
NESPIN	New England State Police Information Network
NEWWA	New England Water Works Association
NFPA	National Fire Protection Agency
NH	New Hampshire
NHAFC	New Hampshire Association of Fire Chiefs
NHDES	New Hampshire Department of Environmental Services
NHDOJ	New Hampshire Department of Justice
NHDOT	New Hampshire Department of Transportation
NHEDA	New Hampshire Emergency Dispatchers Association
NHGFOA	New Hampshire Government Finance Officer's Association
NHIT	New Hampshire Interlocal Trust
NHLA	New Hampshire Library Association

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2024 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
NHLTA	New Hampshire Library Trustees Association
NHMA	New Hampshire Municipal Association
NHMMA	New Hampshire Municipal Manager's Association
NHRPA	New Hampshire Recreation & Parks Association
NHRS	New Hampshire Retirement System
NHWAA	New Hampshire Welfare Administrators Association
NHWWA	New Hampshire Water Works Association
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation & Parks Association
NRRA	Northeast Resource Recovery Association
OPEB	Other Post Employment Benefits
OT	Overtime
PBT	Preliminary Breath Tester
PFAS	per and polyfluoroalkyl substances
P&Z	Planning & Zoning
PC	Personal Computer
PILOT	Payment in Lieu of Taxes
PPE	Personal Protective Equipment
PRV	Pressure Reducing Vault
PT	Part Time
SAFER	Staffing Adequate Fire & Emergency Response
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SRF	State Revolving Fund



**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2024 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
SRF	Special Revenue Fund
SPED	Special Education
TIF	Tax Increment Financing
TRIP	Twin Rivers Intergenerational Program
UCC	Universal Commercial Code
UL	Underwriter Laboratories
UMRLAC	Upper Merrimack River Local Advisory Committee
UPS	United Parcel Service
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency
USTA	United States Tennis Association
VAWA	Victim Advocate Witness Advocate
VIN	Vehicle Identification Number
VNA	Visiting Nurse's Association
WC	Worker's Compensation Insurance
WSI	Water Safety Instructor
WRBP	Winnepesaukee River Basin Program
WTP	Water Treatment Plant

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2024 MANAGERS PROPOSED BUDGET***



**APPENDIX 7 – PAY & CLASSIFICATION STUDY**

**REPORT  
PAY AND CLASSIFICATION STUDY  
CITY OF FRANKLIN, NH  
OCTOBER 2022**

**Prepared by:**  
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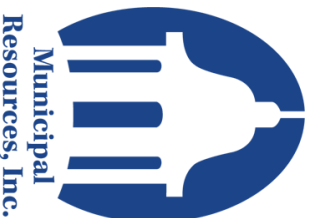
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# REPORT



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## REPORT

### CITY OF FRANKLIN, NEW HAMPSHIRE

#### PAY AND CLASSIFICATION STUDY

OCTOBER 2022

## INTRODUCTION

### Scope of Services

The City of Franklin, New Hampshire engaged Municipal Resources, Inc. (MRI) to develop a Pay and Classification Plan based on comparative analysis of approximately 50 non-union and union positions, and to conduct a market salary and benefit analysis. This study was commissioned to re-examine the responsibilities, work performed, and market pay rates for each position included in the study as well as review the benefit structure. In general, the study involved reviewing job descriptions, classifying those positions to provide internal equity, surveying the market of comparable municipalities to determine rates of compensation, and developing and recommending a pay and classification plan and making recommendations pertaining to the City's overall benefit structure. A Compensation Study is designed to focus on internal and external equity of both the structure by which employees are compensated as well as the way positions relate and compare to one another across the organization. This report focuses on the analysis and findings related to Franklin's general compensation and benefits for all positions. As the economy continues to improve and other organizations look to raise their wages, Franklin found it necessary to review its own compensation program to ensure that it is competitive in order to attract and retain the necessary talent to provide services. While the City does have a system in place, it was last updated by a study in 2013.

Internal equity relates to the fairness of an organization's compensation practices among its current employees. Specifically, by reviewing the skills, capabilities, and duties of each position,



it can be determined whether similar positions are being compensated equitably and are properly aligned within the City's organizational structure.

External equity deals with the differences between how an organization's classifications are valued and what compensation is available in the market place for the same skills, capabilities, and duties.

## **CLASSIFICATION AND COMPENSATION**

A pay and classification plan is an essential and vital component of a comprehensive human resource administration system. The perception that the pay plan is objective and fair in its assignment of pay to individual positions lends credibility to the City's entire human resource system. The plan represents a systematic, formalized procedure for developing equitable job groupings and equitable compensation levels for all positions. The plan is based upon the underlying assumption that individuals should receive "equal pay for equal work."

However, implementation of a pay and classification plan should not be viewed as the final step in achieving job equity. The plan must be reviewed on a regular basis to ensure that decisions regarding position requirements and compensation accurately reflect the City's current service needs, while continuing to maintain the integrity and relevance of the plan.

MRI has reviewed the current job duties and compensation levels for the positions studied. Recommendations have been made that involve the updating of three pay and classification plans that include (1) General Administration and Non-Union Classifications, Series 1000 (2) Police NEPBA Union, Series 4000 and (3) Municipal Services SEA Union, Series 7000. The City is costing implementation options.

For maximum effectiveness, the relationship between consultant and client must be a cooperative effort. While Municipal Resources, Inc. assumes responsibility for all final recommendations, client input has been sought, carefully weighed, and incorporated into the report whenever possible. Several positions incorporate unique combinations of responsibilities and MRI evaluated this thoroughly when preparing final recommendations.

### **Study Process**

This project included the following steps:

- *Organizational Meetings* with the City Manager to discuss the goals and objectives of the study.

- *Orientation Presentations* with City Department Heads to explain project activities, objectives, and methodology. These meetings also gave Department Heads an opportunity to meet the MRI consultant and ask questions.
- A thorough *Job Analysis Process* which involved reviewing position duties and responsibilities (essential functions) utilizing job descriptions and information gained in interviews with Department Heads.
- A thorough *Job Evaluation Process*. Evaluation of criteria factors and other relevant data.
- Update of *Pay and Classification Plans*. Position assignment to grades based on a system of objective evaluation.
- Thorough *Market Analysis* using comparable municipalities jointly selected by City officials and MRI.
- Thorough *Benefit Analysis* review using comparable municipalities. Recommendations were made, as a total compensation package, to include both benefits and salary that is most beneficial to both the City and employees.
- Several discussions with the *City Manager and Finance Director* to review pay policies and draft work products (i.e., comparative data and other related materials).
- Preparation of minimum estimated *Implementation Costs*.
- Provision of guidelines for maintaining the plan.
- Final preparation of *Report* to the City with explanation of recommendations and methodology.

The following documents have been prepared for the City of Franklin, New Hampshire:

- Market Data Report (Appendix A)
- Proposed FY2023 Pay and Classification Plan – General Administration and Non-Union, Series 1000 (Appendix B)
- Proposed FY2023 Pay and Classification Plan – Police, NEPBA, Series 4000 (Appendix C)

- Proposed FY2023 Pay and Classification Plan – Municipal Services, SEA, Series 7000 (Appendix D)
- Benefits Summaries (Appendix E)

## **EXECUTIVE SUMMARY**

### **Scope**

The study included a review of approximately 50 non-union and union City positions, and market salary and benefit information from comparable communities. This provided analysis of the job duties of each position, as well as the current salary structure and benefit review to provide a total compensation system.

### **Classification and Compensation**

Several meetings and discussions were conducted with the City Manager, Finance Director, and City Department Heads throughout the project. Orientation sessions were provided for Department Heads. A thorough job analysis process of reviewing responsibilities of all positions was conducted. Job descriptions were reviewed along with some department interviews conducted for further clarification.

A thorough salary and benefit market analysis was conducted utilizing comparable municipalities. The 13 municipalities analyzed were: Barrington, Belmont, Exeter, Gilford, Hanover, Laconia, Merrimack, Newmarket, Pembroke, Plaistow, Rochester, Somersworth, and Tilton. Benefit data was not received from three communities. A comparison was made of the average, 60<sup>th</sup> and 75 percentile of market, minimum and maximum salaries as well as benefits.

The job evaluation process establishes the relative value of jobs within an organization, whereby positions are analyzed, measured, and compared against a common set of criteria in a systematic and objective manner. The Proposed Classification and Pay Plans include grades that incorporate a blending of the criteria factor evaluation, and the market data, along with other unique qualities that pertain to the City of Franklin. The external market was given strong consideration in order for the City to remain competitive for recruitment and retention of qualified employees.

### **The Plans**

The proposed updated Pay and Classification Plans were updated to provide the City of Franklin with a solid structure to equitably group similar valued positions within a grade and pay structure based on the 75<sup>th</sup> percentile of the market during this highly competitive market. The Pay Plans all consist of having 13 steps with 2.5% between steps. The General Administration

and Non-Union Plan has 12 Grade Levels instead of the current plan which has 21 Grade Levels, which streamlines the number of grades. The proposed update of the Municipal Services Series increases from four to five Grade Levels to expand promotional opportunities for Equipment Operators. The updated Police Series remains having four Grade Levels. The two union pay and classification proposals would of course need to be negotiated. The range increase in all plans from minimum to maximum in each grade is **35%** which is a competitive range. Comparative data was considered to set the grade parameters, while the classification process controlled the internal assignment of positions to compensation levels.

The City is calculating the projected cost to implement the updated pay and classification plans to place employees in the appropriate step on the updated plans. MRI has worked with the City and proposed some options for consideration for implementation and to assist with any compression issues. This is discussed in the report. No employees are red-lined (earning more than the maximum in pay grade).

### **Maintenance/Update**

Salary data should be reviewed at least every three years in order to remain competitive with the City's salary structure.

### **Benefits**

A review of benefits indicates that overall, the City has an excellent benefit package and is very competitive. Some limited modifications, if desired, are included in the report.

## **PROJECT REPORT**

### **Details of the Methodology**

In Franklin, the evaluation of job descriptions, position classifications, and compensation levels was undertaken for all employees included in the study.

Throughout this process, evaluation of 10 - 14 criteria factors were conducted, based solely on the duties and responsibilities of the position. The evaluation has no relationship to the abilities, performance, or longevity of the employee currently holding the job.

At the same time, salary data from municipalities comparable to Franklin was gathered and analyzed for as many positions as possible. Some of the factors reviewed in determining appropriate comparable communities included items such as population, form of government, size of budget, income per capita, location, etc. A total of 13 comparable municipalities were sent surveys that had sufficient relevant information to incorporate into the summary data. Not all surveys contained comparable positions; however, the range of five to ten comparisons for

most positions provided a good salary comparison. Data is being utilized from the following 13 municipalities:

Barrington  
Belmont  
Exeter  
Gilford  
Hanover  
Laconia  
Merrimack\*  
Newmarket  
Pembroke  
Plaistow  
Rochester\*  
Somersworth  
Tilton\*

\*Benefit data not provided, only salary

**CLASSIFYING AND COMPENSATING POSITIONS**

**The Classification Plan**

A classification plan is the foundation upon which a sound human resource management program is established. The classification plan is the basis for developing and implementing other human resource functions such as recruitment and selection, training, performance appraisal, succession management, etc. Classification is the process of grouping individual positions into broader groupings for personnel, budgeting, and other management purposes. Classification sorts the work of individual positions based on type of work and then levels of responsibility and difficulty. As such, it is not an exact science but rather a reasonable arrangement of work efforts and activities. Beyond legal constraints, what is most reasonable is that which works best for a particular organization.

It is important to consider the objectives of (1) **Job Analysis** and (2) **Job Evaluation** when reviewing the proposed classification plan. Building the classification plan to incorporate it within the current plan involved both job analysis and job evaluation.

Of critical importance in the process of reviewing jobs are the inherent job factors and the particular skills or quality of work required of the position. A thorough **Job Analysis** produces, in general, five kinds of basic information to aid in this process:

1. Information about the *nature of work* (e.g., essential functions and purpose/objective of the position)



2. *The level of work (e.g., degree of complexity and accountability)*
3. *Job requirements (e.g., the knowledge, skills, abilities, and other special requirements/characteristics needed to perform the job)*
4. *Job qualifications (e.g., minimum education, training, and experience needed to qualify)*
5. *Working conditions (e.g., the psychological, emotional, and physical demands placed on employees by the work environment)*

**Job Evaluation** is a process that establishes the relative value of jobs within an organization. There may be several reasons for carrying out this process. The main ones are: (1) to establish the correct rank order or groupings of jobs, (2) to establish the relative distance between jobs within the ranking, and (3) to provide an objective measurement of job size for comparison with other jobs and enable salary comparisons to be made.

Job evaluation is the process whereby positions are analyzed, measured, and compared against a common set of criteria in a systematic and objective manner. Job evaluation does not produce a rate of pay. Rather, it produces a ranking of jobs in terms of “job content,” around which a salary structure can be established. Similarly, the evaluation process does not measure an individual’s performance. The evaluation looks at the job, not the job holder; it assumes that the job is being performed to a fully acceptable standard and that all the identified requirements of a job are being met.

### **Market Survey and Developing the Compensation Plan**

Municipal Resources, Inc. conducted a thorough salary survey and market analysis to determine the market competitiveness for positions included in this study. To measure the pay rates among competitors for these positions, MRI distributed custom survey documents to comparable municipalities, identified above. The summary and results of the survey is provided in Appendix A.

All of the comparative data is FY-23 information and detailed on the survey charts. For each position analyzed, data points were collected from the labor market. The data points indicate the amount of salary information for each position surveyed. In some instances: (1) the municipality did not have a comparable position; or (2) the consultants determined that the position was not comparable to the position in Franklin. MRI used professional discretionary judgment when comparing positions to the comparable data. The consultants analyzed both the market survey data and evaluation of criteria factors when placing the position on the compensation/classification plan. While this market analysis and information provides the City



with benchmark salary data to set the parameters for compensation decisions, the client must also consider the “uniqueness” of certain positions in the organization, as well as the City’s ability to pay. The following is the analysis definitions for the data collected and presented in the charts.

- All comparative market data collected is FY-23 salary and wage information.
- Certain salary/wage data collected has been pro-rated to hourly for comparative purposes only. Certain salary/wage data collected has been annualized for comparative purposes only.
- For each position analyzed, data points are collected from the labor market. The **Data Points** indicate the amount of salary information for each position surveyed. In other words, the number of communities that reported data for a particular position.
- In each cell, the top number indicates the minimum salary the community pays, and the bottom number indicates the maximum salary the community pays.
- The **Average** is the sum of the survey readings divided by the number of the municipalities reporting. The **Average** shows the average minimum salary among the comparables over the average maximum salary/wage among the comparables.
- The **60th Percentile** shows the 60<sup>th</sup> percentile of minimum and 60<sup>th</sup> percentile of maximum. The percentile rank looks at the array of data points and gives each data point a percentile rank, where the lowest data point is 0% and the highest data point is 100%. In an array of survey readings, sorted from low to high, this indicates that 60% of the surveyed market pays at or below this salary rate.
- The **75th Percentile** shows the 75<sup>th</sup> percentile of minimum and 75<sup>th</sup> percentile of maximum. The percentile rank looks at the array of data points and gives each data point a percentile rank, where the lowest data point is 0% and the highest data point is 100%. In an array of survey readings, sorted from low to high, this indicates that 75% of the surveyed market pays at or below this salary rate.
- In some instances: (1) the municipality did not have a comparable position; (2) the consultants determined that the position was not comparable; or (3) the information was not made available to the consultants.



## Description of Pay and Classification Plans

Setting the rates of pay for jobs on the position hierarchy results in what is called a “pay structure.” When reviewing or developing pay rates, a number of major policy decisions need to be made. For example: How should the City pay level relate to the market? For what does the City want to pay (i.e., job content, seniority, performance, cost of living, etc.)? How does the City currently pay its employees? The resulting compensation plan should reflect the City’s pay policies, the market place, internal job values, and the financial ability of the City to pay at a given level. These are all questions that Franklin should consider when reviewing the current structure along with discussing any new structures or position changes. During the past two years improving structures to recruit and retain qualified individuals in a highly competitive market has been a top priority for many municipalities.

The proposed Classification and Pay Plans are presented in Appendices B, C and D. It was desired by the City to continue with similar pay scales to their current system and continue with a step system. Pay ranges were set for groups of positions which the consultants determined should be paid equally. The Proposed Pay Plans all consist of having 13 steps with 2.5% between steps. The General Administration and Non-Union Plan has 12 Grade Levels instead of having 21 Grade Levels as the current plan has. This substantially streamlines the structure of this plan. The proposed update of the Municipal Services Series increases the Grade Levels from the current plan of four Grade Levels to five Grade Levels which expands promotional opportunities for Equipment Operators and is more in line with the market. The updated Police Series continues to have four Grade Levels. The two union pay and classification proposals would of course require negotiation with the unions. The increase range in all proposed plans from minimum to maximum in each grade is **35%** which is a competitive range. Comparative data was considered to set the grade parameters at the 75<sup>th</sup> percentile, while the classification process controlled the internal assignment of positions to compensation levels.

The City is calculating the projected cost to implement the updated pay and classification plans which includes placing employees in the appropriate step on the updated plans. Any employee that does not meet the minimum starting pay rates should be brought to the minimum first step. No employees are red-lined (earning more than the maximum pay rate.

The Series 1000, 4000 and 7000 level plans are base salary plans and do not include compensation for longevity, special pay, benefits, or other compensation. The City is updating plans in the three groups to address the longevity pay scales with ten (10) and fifteen (20) years of service with the City, and it is recommended to continue with the longevity pay scales. Expanding the longevity scales is also an option to consider that may appeal to employees who may not stay with the City as long as twenty years. There are many types of implementation systems the City could utilize in order to have a phased-in approach, if necessary due to any budgetary issues. Some options to consider include implementing changes beginning six months into the adopted budget, thus only incurring the cost the first year for a six-month period. Of course, the following year, a full year of salaries would need to be budgeted. Another



option is to phase in the changes immediately and budgeting a percentage that could be feasible, such as 50% the first year and 50% the second year. This study did not take into consideration performance, or special abilities/talents of employees. Therefore, City officials may determine that it is necessary to make further adjustments when placing employees within the proposed pay ranges. This would alleviate possible compression issues that may be a result of long-time employees having salaries at similar levels as newly hired employees in the same classification.

## **BENEFITS**

A survey was conducted of some specific pay-related benefits, programs, and policies, to determine how comparable the City is with other municipalities. In order to determine the total compensation package, both salaries and benefits are typically considered. This is significantly important for recruitment purposes to attract qualified applicants and then retain them. The summaries of benefits surveyed are included in Appendix E. A review of the benefits indicates that no significant changes are warranted at this time and that the City has fairly comparable benefits also between the non-union and union positions. The City currently enjoys a very rich benefits package which includes 100 percent employer paid health insurance which is a significant benefit many municipalities have reduced. This benefit should be highlighted in recruitment material. The majority of benefits reviewed indicates that the City either provides comparable or better benefits. The summary provides the City with information it can review in the future if additional changes in the benefit structure are desired to be further reviewed. Additionally, some observations and recommendations are made pertaining to other potential benefits in this report.

## **IMPLEMENTATION AND OTHER RECOMMENDATIONS**

The following sections are intended to assist and guide the City of Franklin in implementing the proposed pay and classification plans. Successful implementation will require a concerted effort by City Officials and employees to make equitable judgments in a consistent and objective manner.

### **Initial Placements for Current Employees**

The placement of two or more positions on a certain grade represents a judgment that those positions should be compensated comparably within the range provided. Current employees should be placed on a step within the proposed pay scales closest to their current rate of pay that does not reflect a reduction in pay rate. They should be placed on the next highest step. It should be noted that the proposed pay scales have different grade levels from the current system. The Series 1000 pay scale, for example is now reduced from 21 grades to 12 grades.

**Salaries Below Pay Range**

If the salary of an employee is below the minimum of the new grade level at the time of implementation, every effort should be made to bring it to the minimum at step 1. The City should move forth to establish a plan to bring any positions below the new minimum to the minimum grade level proposed in order to properly compensate these employees.

**Implementation Cost**

The total implementation cost is being calculated by the City for budgeting purposes and may be implemented in a phased-in approach if necessary.

**Salaries Above Pay Range**

To maintain morale and a sense of fairness, MRI recommends the City not reduce the compensation level of any current employee. If an employee's current salary falls above the upper limit of the recommended grade level, the City should maintain the employee's salary above the maximum for the grade until the employee retires or separates from the City. This is called "red-lining" a position. New employees can be hired at the appropriate lower pay. MRI did not find any employees in this category at this time. MRI recommends a single administrative policy be adopted and subsequently applied in all cases. There may be other reasons specific employees fall above the pay range, such as having additional responsibilities they were compensated for, or possess unique additional qualifications the City believes is necessary. However, most communities will not grant an increase to an employee's base salary once he or she has reached the maximum level of the salary range, only a COLA adjustment. Most communities adhere to the grade level maximums and do not permit employee salaries to extend beyond the maximums. The City should also continue to grant cost-of-living increases to those employees who have reached maximum level within the grade range.

**Decompression of Salaries**

Salary compression is an internal problem initiated by external market conditions and exacerbated by other factors. It can occur when (1) there are differences in pay between employees with differing skill sets and/or experience levels; (2) current employee pay raises don't keep up with increases in the market; (3) new hires are hired in levels similar to employees with several years' in the City; or (4) in order to meet the supply and demand of some positions, individuals may be hired at a higher rate of pay than current employees. Any or all of these factors can be a part of the reason compression is experienced in the City.

**Impact of Salary Compression**

Turnover and low morale are two major results that may occur due to the compression, and it would not function as effectively as it does if dissatisfaction, turnover, and low morale occurs.



Some of the factors that can be addressed to develop a decompression of salaries include: performance, longevity, education, and experience. The City already utilizes longevity with having additional pay scales that compensate for 10 (\$500) and 20 (1000) years of service with the City. Currently, a review of the market indicates employees may not stay with an organization as long as in the past, or until retirement. Therefore, some additional options that could be considered included that are utilized in some organizations and based on some best practices include:

- (1) Modify the longevity pay scale to add two more initial categories and modify the current ones. For example, 1-5 years \$500; 6-10 years \$1,000; 11-20 years \$1,500 and 21+ years \$2,000. These increments and payments could be modified based on budget.
- (2) Education Beyond the Minimum – recognition of relevant education beyond the minimum level required for the positions at levels of Associates, Bachelor's and Master's or above degrees receiving varying dollar amounts. (Example: Associates \$1,000; Bachelor's \$2,000; Master's or above \$3,000).
- (3) Specialized Certifications – recognition of specialized relevant certifications gained beyond the minimum certification requirements of their positions (noted: these certifications are not the many varied trainings that employees attend in all departments, with some having more access and needs such as some public safety positions).
- (4) Lastly, if the City has a valid performance appraisal system, performance can be another element that can be utilized.

### **Title Change Recommendation**

It is recommended that the title of the Finance Director position be changed to "Deputy City Manager/Finance Director." During the course of this study and review of positions it was determined that due to the responsibility level and duties of the Finance Director the title should be officially changed to reflect the additional duties of a Deputy City Manager. The position is currently performing the additional duties and acts as the City Manager during her absence, however it has not been formalized with an official title change. The job description for this position also needs to be updated to reflect this change.

### **Vacancies**

When a vacancy develops, it is a good time to automatically review the position. This may involve a job analysis and updating the job description and reviewing the market for the particular position.

### **Update and Maintain the Pay and Classification Plans**

The City should maintain and update the pay and classification plans. This would include the following tasks:

- Conduct regular position reviews to assure positions have current functional job descriptions that are based on job content.
- Conduct job analysis of new positions to assure these positions are properly assigned to a grade.
- Review positions to ensure internal equity in relationship to other City classifications.
- Conduct periodic salary surveys (every three years) to ensure market competitiveness.

### **Implementation of Pay and Classification Plans**

Our study results indicate that for the City of Franklin to maintain a competitive edge with the market and retain qualified employees, the proposed pay plans should be implemented. MRI received sufficient and extensive data for this analysis and the findings are valid. It is recommended that the new system be implemented as soon as possible. The new system provides more consistency for all employees and provides a fair and equitable system for the City to implement.

### **Cost-of-Living (COLA)**

If a cost-of-living percentage increase is granted annually, in the future it should be applied to the entire salary schedule and updated. This raises the compensation rates for the entire compensation schedule equal to changes to the cost-of-living. This COLA can be determined by the CPI (Consumer Price Index) or what surrounding communities are implementing for an annual cost of living.

### **Benefits**

Overall, the City has a very positive benefit program which adds significantly to the Total Rewards an employee receives which includes both salary and benefit package. During review of benefits, it was determined that the City enjoys a very rich benefits package for employees. Both non-union and union benefits are fairly comparable with minimal differences. Of significant note is the 100 percent employer paid coverage of health insurance for employees with no cost share. Many municipalities have reduced this benefit to include a cost share from

employees of 20 percent or more. There are three areas of enhancement to benefits the City may desire to consider in the future if it determines necessary after the salaries are updated. Consideration could be given to (1) increasing employer paid group life insurance benefit from \$10,000 up to the employee's annual salary with a maximum amount up to \$100,000 (which is a very low-cost addition); (2) increase an additional paid holiday or add one day of Personal Day leave and (3) add some form of sick leave buy-back option upon retirement.

## **CONCLUSION**

The City of Franklin's total compensation program has fallen behind the municipal labor market which is evident in the data and analysis included in this report. The benefits are significantly strong, and when combined with the proposed Classification and Compensation Plans, will provide the City with a very positive total compensation system.

MRI received sufficient and extensive data for this analysis and is confident in the market results. One of the reasons the City is so far behind the market is that they were not able to implement and address many of the recommendations that were made the last time a study was conducted in 2013.

Market surveys should be conducted every three years. The proposed pay and classification plans should be viewed as only one step in the development of a total compensation program. The methodology will be of assistance in furnishing improved tools and guidance to management personnel. Ensuring that job descriptions, salary, and classification plans are regularly reviewed and have valid methodologies will ultimately improve the management of compensation for all positions.

Since both the City of Franklin and the labor market are active and subject to constant change, it should not be expected that this plan will provide solutions to all salary problems, nor will it eliminate the need for mature judgment in the administration of salaries. It does, however, provide a framework within which most salary matters can be handled.

Municipal Resources, Inc. has provided the City of Franklin with the methodology, guidelines, and tools to maintain the pay and classification plans. Used together, job evaluation and salary and benefit surveys equip the City with the information needed to maintain a sound and consistent pay structure. Thus, the employees are assured of being compensated on an equitable basis compared with their internal colleagues in the organization and are assured that their compensation is on par with external competitors too. While both job evaluation and salary surveys attempt to achieve consistency in the wage structure, they use different criteria to evaluate consistency (i.e., internal vs. external comparison). This methodology works at striking a balance between internal and external pay equity.

Please review the attached key documents to this report.

## **DISCLAIMER**

Although every effort has been made to ensure the accuracy and completeness of this report, Municipal Resources, Inc. cannot be responsible for any errors of positions, salaries, and wages of other organizations; positions and salaries are always changing. Nor can we be responsible for the changes in any laws or regulations that may affect the positions studied.

# APPENDIX A



**Municipal  
Resources, Inc.**



# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Merimack	Newmarket	Pembroke	Plaistow	Rochester	Somersworth	Tilton	
	<b>ASSESSING</b>															
1	Assessing Technician	18.09 23.74	18.51 24.89	18.80 27.36	18.31 24.68	20.00 32.38		17.96 23.15	19.99 28.56			outsourced	18.31 24.68	19.86 24.23		
	<b>CITY CLERK</b>															
2	City Clerk/Tax Collector	26.45 34.71	26.13 35.16	25.18 36.69	31.89 42.60	36.19 36.19	30.03 45.50	25.87 36.53	30.10 42.51	23.45 32.35	23.18 34.05	27.35 28.37	31.89 44.34	27.74 35.33	32.29 32.29	
3	Deputy City Clerk/Deputy Tax Collector	16.77 22.00	18.51 24.89	18.80 27.38	23.75 31.83	20.00 32.38	27.20 41.21	17.96 23.15	25.82 36.62	18.58 28.51			23.75 31.83	19.86 24.23	22.33 22.33	
4	Account Clerk	16.07 21.08	16.83 22.63	18.80 27.38	19.23 25.91	18.75 30.36		15.50 20.13	16.30 23.43	16.50 21.45	17.07 24.81	19.57 21.63	19.23 25.91			
	<b>CITY MANAGER</b>															
5	City Manager	55.00 55.00	44.55 44.55	44.06 49.39		38.00 61.53	76.92 76.92	74.52 74.52	49.04 73.56		37.12 53.82	43.82 43.82		67.28 67.28	47.30 47.30	
6	Deputy City Manager	benchmark							45.34 63.29					48.83 59.40		
7	Executive Secretary	18.60 24.40	19.99 26.89		23.85 32.15	21.75 35.22	30.03 45.50	21.37 32.37	23.31 33.15	19.65 31.42	17.07 24.81	25.75 25.75	23.85 32.15	21.93 26.73	26.18 26.18	
	<b>FINANCE</b>															
8	Finance Director	41.39 54.31	23.75 31.94	27.76 40.45	36.99 49.84	38.00 61.53	47.52 72.03	40.56 51.00	43.07 60.22	32.89 42.76	27.73 40.60		36.99 49.84	43.83 53.33	41.05 41.05	
9	Accountant	21.69 28.46			30.57 41.19	20.00 32.38	28.57 43.34	25.87 36.53	25.82 36.62	24.36 34.91	23.18 34.05	25.56 25.56	30.57 41.19	31.12 40.28		
10	Finance Assistant	18.60 24.40	18.51 24.89		25.28 34.06			18.05 23.63	21.04 30.02		17.07 24.81		25.28 34.06	20.89 25.40		
	<b>FIRE</b>															
11	Fire Chief	41.39 54.31	35.55 47.82	32.15 46.83	50.31 67.79	38.00 61.53	43.05 65.26	40.56 51.00	45.34 63.29	\$6500/yr +\$15/call	33.03 47.90	45.52 45.52	50.31 67.79	43.83 53.33		
12	Deputy Fire Chief	32.82 43.06		29.16 42.47	36.84 49.41	35.00 56.67	39.00 59.12	29.86 42.25	38.88 54.51	\$2000/yr +\$15/call	27.73 40.60		36.84 49.41			
13	Account Clerk	16.07 21.08		18.80 27.38					16.30 23.43	15.39 20.00				17.20 20.96		
14	Firefighter	18.60 24.40	18.51 24.89	19.19 27.95	20.20 27.65				22.67 26.33		17.07 24.81		20.20 27.65	20.41 25.83		



# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Merrimack	Newmarket	Pembroke	Plaistow	Rochester	Somersworth	Tilton	
15	Master Firefighter	19.61 25.74							26.93 29.24							
16	Firefighter/Paramedic	20.49 26.89		21.15 30.81		21.75 35.22	25.22 39.78	25.00 36.98	24.57 28.22	20.00 27.00	20.43 29.62	30.13 30.13				
17	Master Firefighter/Paramedic	21.69 28.46							28.83 31.14							
18	Firefighter/AEMT	17.71 23.24		19.19 27.95		20.00 32.38	22.86 36.05	22.72 33.59			17.07 24.81	24.08 28.69				
	Firefighter- Lieutenant	benchmark		22.21 32.35				30.73 37.79			20.43 29.62			25.82 32.71		
19	Fire Captain	22.82 29.95			31.77 34.47		29.63 44.93	33.22 39.66			23.18 34.05		31.77 34.47			
20	Fire Inspector	22.38 29.36														
21	Fire Captain/Paramedic	24.60 32.28					32.00 48.51	36.54 43.63								
22	Inspection Captain	24.92 32.70														
	LIBRARY															
23	Library Director	26.45 34.70	26.13 35.16	24.15 28.52	40.13 53.79	32.00 51.81	43.05 65.26	37.84 37.84		26.39 35.61	23.18 34.05	40.02 40.02	40.13 53.30	30.53 38.91		
24	Children's Librarian	16.07 21.08	19.99 26.89	20.40 20.40	24.65 33.06	21.75 35.22	24.64 37.38	20.34 20.34		24.39 30.49	16.11 23.36	27.65 27.65	24.65 33.06	19.86 24.23		
25	Library Assistant	14.75 19.37	16.83 22.63	10.56 15.31	19.30 26.23	15.25 24.69		19.33 19.33		13.96 21.45	12.04 19.60		19.30 26.23			
	MUNICIPAL SERVICES															
26	Municipal Services Director	41.39 54.31	32.92 44.26	32.15 46.83	33.44 44.82	38.00 61.53	45.23 68.58	40.56 51.00	45.34 63.29	32.89 48.76	33.03 47.90	37.14 37.14	33.44 44.82	43.83 53.33	46.82 46.82	
27	Municipal Services Deputy Director	27.99 36.71		25.18 36.69		27.75 44.93	40.98 62.11	31.80 44.16	35.11 49.35							
28	Administrative Secretary	17.55 23.04	21.59 29.04		21.19 28.59	15.25 24.69	21.58 32.68	18.92 24.33	22.14 31.55	18.58 26.98	15.20 22.05		21.19 28.59	21.93 26.73		
	Account Clerk	16.07 21.08														
29	Water/Sewer Working	20.49 26.89			16.73 22.67	17.86 28.92			24.54 36.32				16.73 22.67	25.45 26.73		

# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Merrimack	Newmarket	Pembroke	Plaistow	Rochester	Somersworth	Tilton	
30	Water Treatment Working Foreman	20.49 26.89			21.05 28.55		22.66 34.38			21.76 28.29			21.05 28.55	27.97 34.03		
31	Working Foreman	20.49 26.89	23.75 31.94	22.66 32.25	21.05 28.55		22.66 34.38		23.87 38.82	21.76 28.29	19.19 27.90	29.91 29.91	21.06 28.55	27.97 34.03		
32	Semi-Skilled Laborer	13.56 17.79		15.34 21.83		14.00 22.67			15.21 18.67		13.00 18.45					
33	Light Equipment Operator	14.61 19.16		17.43 24.81	18.35 25.74			20.94 24.68	19.86 23.76	16.50 21.45	15.20 22.05		18.35 25.74			
34	Transfer Station Operator	14.61 19.16	14.17 19.03			21.75 35.22		14.75 18.18	13.29 19.19	15.39 20.01						
35	Refuse Packer Operator	16.54 21.69														
36	Mechanic	17.28 22.67	23.75 31.94	22.66 32.25	21.05 28.55	17.88 28.92	21.58 32.66	26.90 31.69	21.16 30.18		18.09 26.24		21.05 28.55	24.32 27.12		
37	Heavy Equipment Operator I	16.54 21.69			18.35 25.74		20.54 31.16	22.98 27.34	20.45 24.34	18.58 24.15		21.63 22.15		21.20 22.93		
38	Heavy Equipment Operator II	17.28 22.67	19.99 26.89	19.71 28.05	18.89 26.50	16.81 27.22	21.58 32.88	25.60 30.17	21.00 25.38	19.65 25.55			18.89 26.50	21.56 23.22	18.66 27.18	
39	Building & Grounds Custodian	13.58 17.78	15.30 20.56		16.73 22.67	13.92 22.54	16.84 25.52	17.96 23.15	16.30 23.43	15.39 20.01	12.04 17.45	16.22 26.27	16.73 22.67			
	PLANNING & ZONING															
40	Planning Director	41.39 54.31	28.22 37.96	30.62 44.60	42.14 56.47	32.00 51.81	43.05 65.28	38.98 49.32	33.35 46.96	29.64 43.27	23.18 34.05		42.14 56.47	43.83 53.33	30.76 30.76	
41	Administrative Secretary	17.55 23.04	18.51 24.89	17.90 26.08	21.19 28.56	20.00 32.38	24.64 37.38	22.95 29.39	19.00 27.18	18.58 27.57	17.07 24.81	27.30 27.30	21.19 28.56	19.86 24.23		
	POLICE															
42	Police Chief	41.39 54.31	43.84 43.84		50.31 67.79	38.00 61.53	67.21 67.21	71.48 71.48	45.34 63.29	38.54 50.10	35.01 50.76	37.14 44.57	50.31 67.79	43.83 53.33		
43	Police Lieutenant	32.82 43.06	30.48 40.92	39.28 53.51	36.99 49.84	30.50 49.38	35.34 53.56	45.96 50.11		35.04 45.55	29.70 42.04		36.99 49.84	35.72 43.45	38.83 38.83	
44	Account Clerk	16.07 21.08							16.30 23.43							
44	Police Secretary	15.56 20.42									17.07 24.81					
44	Administrative Secretary to Chief	17.55	18.51	23.64	23.85	21.75	24.64	23.34	22.14	18.58	18.09	26.27	23.85	21.93	28.96	

# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Merimack	Newmarket	Pembroke	Plaistow	Rochester	Somersworth	Tilton	
		23.04	24.85	32.46	32.15	35.22	37.38	31.96	31.55	31.30	26.24	26.27	32.15	26.73	28.96	
45	Prosecutor	29.04 38.10	outsourced	34.45 47.00	43.14 58.12				36.93 51.87	26.86 34.92			43.14 58.12	26.78 35.94	45.83 45.83	
46	Prosecutor's Secretary	15.58 20.42														
47	Police Sergeant	26.45 34.70	26.13 35.08	34.45 47.00	35.73 40.22	27.75 44.93	30.47 46.21	36.56 46.67	37.03 39.31	26.86 34.92	26.16 37.94	32.12 34.07	35.73 40.22	30.34 39.92	33.84 34.67	
48	Communications Supervisor	20.20 26.51			31.89 42.65		32.00 48.51					24.97 29.97	31.89 42.65		22.36 22.90	
49	Communications Specialist	18.17 23.82			19.77 26.31	18.50 28.85	27.60 41.87	19.23 28.78	19.00 27.18	18.58 24.15		20.83 23.56	19.77 26.31	19.21 25.18	18.66 20.16	
50	Patrol Officer	23.78 31.20	21.59 28.98	20.90 33.27	24.56 35.03	21.14 35.87	23.81 36.06	24.82 36.88	27.15 32.23	20.00 29.78	23.18 34.05	23.91 29.41	24.56 35.03	24.41 32.78	23.66 31.61	
51	Detective	23.78 31.20	26.13 35.08	24.69 35.97	24.56 35.03	23.00 35.87			29.50 34.37	26.86 34.92	24.68 35.80		24.56 35.03	26.78 35.94	24.25 32.40	
52	K-9 Patrol Dog Officer	22.65 29.72	21.59 28.98		24.56 35.03	23.00 35.87							24.56 35.03	24.41 32.76		
	RECREATION															
53	Parks & Recreation Director	27.99 36.71	26.13 35.16		38.72 51.89	27.75 44.93	43.05 65.28	24.66 34.85	30.10 42.51	25.26 35.77			38.72 51.89			
54	Recreation Program Coordinator	13.55 17.78	18.51 24.89	23.99 23.99	22.25 29.99	18.75 30.36	23.81 36.06	20.34 28.74	19.99 28.56	21.76 28.29		20.76 22.66	22.25 29.99	22.99 28.05		
	WELFARE															
55	Welfare Administrator	21.69 28.46	23.75 31.94	25.18 36.69	25.80 34.77	18.75 30.36		24.11 30.83	23.31 33.15	21.76 28.29	19.19 27.90		25.80 34.77	25.21 32.07		
	DRUG FREE COMMUNITIES															
56	Project Coordinator	21.69 28.46	19.00 25.00	42.91 42.91												
	Project Coordinator		Southeagan Boys/Girls Club													

# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Comp Data Points	75th percentile of Market	% Higher - Lower than 75th percentile	Comp Average	% Higher - Lower than Comp Ave	60th percentile of Market	% Higher - Lower than 60th percentile
	<b>ASSESSING</b>								
1	Assessing Technician	18.09 23.74	8 8	19.89 27.66	-10.0% -16.5%	18.97 26.24	-4.9% -10.5%	19.01 25.38	-5.1% -6.9%
	<b>CITY CLERK</b>								
2	City Clerk/Tax Collector	26.45 34.71	13 13	31.89 42.51	-20.6% -22.5%	28.56 37.07	-8.0% -6.8%	30.04 36.56	-13.6% -5.3%
3	Deputy City Clerk/Deputy Tax Collector	16.77 22.00	11 11	23.75 32.11	-41.6% -45.9%	21.51 29.49	-28.2% -34.0%	22.33 31.83	-33.2% -44.7%
4	Account Clerk	16.07 21.08	10 10	19.12 25.91	-19.0% -22.9%	17.78 24.36	-10.6% -15.6%	18.77 25.25	-16.8% -19.8%
	<b>CITY MANAGER</b>								
5	City Manager	55.00 55.00	10 10	62.72 71.99	-14.0% -30.9%	52.26 59.27	5.0% -7.8%	48.00 63.83	12.7% -16.1%
6	Deputy City Manager	benchmark	2 2	47.96 62.32		47.08 61.35		47.43 61.73	
7	Executive Secretary	18.60 24.40	12 12	24.33 32.57	-30.8% -33.5%	22.89 31.03	-23.1% -27.2%	23.63 32.15	-27.1% -31.8%
	<b>FINANCE</b>								
8	Finance Director	41.39 54.31	12 12	41.56 55.05	-0.4% -1.4%	36.68 49.55	11.4% 8.8%	39.54 50.54	4.5% 6.9%
9	Accountant	21.69 28.46	10 10	30.07 40.96	-38.6% -43.9%	26.56 36.60	-22.5% -28.6%	26.95 38.08	-24.3% -33.8%
10	Finance Assistant	18.60 24.40	7 7	23.16 32.04	-24.5% -31.3%	20.87 28.12	-12.2% -15.3%	20.98 28.17	-12.8% -15.5%
	<b>FIRE</b>								
11	Fire Chief	41.39 54.31	11 11	45.43 64.28	-9.8% -18.3%	41.60 56.19	-0.5% -3.5%	43.83 61.53	-5.9% -13.3%
12	Deputy Fire Chief	32.82 43.06	8 8	37.35 55.05	-13.8% -27.8%	34.16 49.30	-4.1% -14.5%	36.84 50.43	-12.2% -17.1%
13	Account Clerk	16.07 21.08	4 4	17.60 24.42	-9.5% -15.8%	16.92 22.94	-5.3% -8.8%	17.02 22.94	-5.9% -8.8%
14	Firefighter	18.60 24.40	7 7	20.31 27.65	-9.2% -13.3%	19.75 26.44	-6.2% -8.4%	20.20 27.12	-8.6% -11.1%

# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Comp Data Points	75th percentile of Market	% Higher - Lower than 75th percentile	Comp Average	% Higher - Lower than Comp Ave	60th percentile of Market	% Higher - Lower than 60th percentile
15	Master Firefighter	19.61	1	26.93	-37.3%	26.93	-37.3%	26.93	-37.3%
		25.74	1	29.24	-13.6%	29.24	-13.6%	29.24	-13.6%
16	Firefighter/Paramedic	20.49	8	25.06	-22.3%	23.53	-14.8%	24.66	-20.3%
		26.89	8	35.66	-32.6%	32.22	-19.8%	31.69	-17.9%
17	Master Firefighter/Paramedic	21.69	1	28.83	-32.9%	28.83	-32.9%	28.83	-32.9%
		28.46	1	31.14	-9.4%	31.14	-9.4%	31.14	-9.4%
18	Firefighter/AEMT	17.71	6	22.83	-28.9%	20.99	-18.5%	22.72	-28.3%
		23.24	6	33.29	-43.2%	30.58	-31.6%	32.38	-39.3%
	Firefighter- Lieutenant	benchmark	4	27.05		24.80		25.10	
			4	33.98		33.12		32.64	
19	Fire Captain	22.82	5	31.77	-39.2%	29.91	-31.1%	31.77	-39.2%
		29.95	5	39.66	-32.4%	37.52	-25.3%	36.55	-22.0%
20	Fire Inspector	22.38	0						
		29.36	0						
21	Fire Captain/Paramedic	24.60	2	35.41	-43.9%	34.27	-39.3%	34.72	-41.2%
		32.28	2	47.29	-46.5%	46.07	-42.7%	46.56	-44.2%
22	Inspection Captain	24.92	0						
		32.70	0						
LIBRARY									
23	Library Director	26.45	11	40.08	-51.5%	33.05	-25.0%	37.84	-43.1%
		34.70	11	52.56	-51.5%	43.12	-24.3%	40.02	-15.3%
24	Children's Librarian	16.07	11	24.65	-53.4%	22.22	-38.3%	24.39	-51.8%
		21.08	11	33.06	-56.8%	28.37	-34.6%	30.49	-44.6%
25	Library Assistant	14.75	8	19.30	-30.8%	15.82	-7.3%	17.32	-17.5%
		19.37	8	25.08	-29.5%	21.93	-13.2%	23.04	-19.0%
MUNICIPAL SERVICES									
26	Municipal Services Director	41.39	13	43.83	-5.9%	38.06	8.0%	38.51	7.0%
		54.31	13	53.33	1.8%	50.70	6.7%	49.21	9.4%
27	Municipal Services Deputy Director	27.99	5	35.11	-25.4%	32.16	-14.9%	33.12	-18.3%
		36.71	5	49.35	-34.4%	47.45	-29.2%	46.70	-27.2%
28	Administrative Secretary	17.55	10	21.59	-23.0%	19.76	-12.6%	21.35	-21.6%
		23.04	10	28.93	-25.6%	27.52	-19.5%	28.59	-24.1%
	Account Clerk	16.07	0						
		21.08	0						
29	Water/Sewer Working	20.49	5	24.54	-19.8%	20.26	1.1%	20.53	-0.2%
		26.89	5	28.92	-7.5%	27.46	-2.1%	27.61	-2.7%

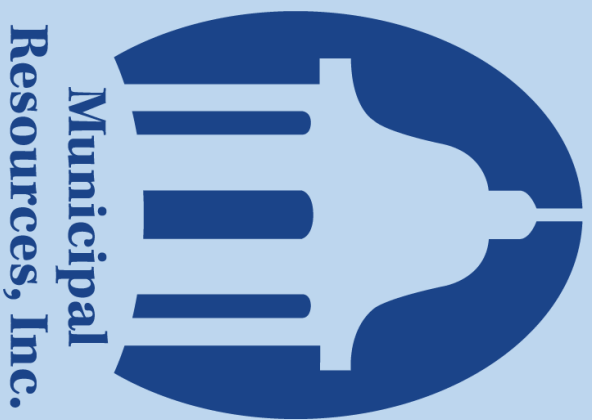
# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Comp Data Points	75th percentile of Market	% Higher - Lower than 75th percentile	Comp Average	% Higher - Lower than Comp Ave	60th percentile of Market	% Higher - Lower than 60th percentile
30	Water Treatment Working Foreman		5	22.66	-10.6%	22.90	-11.8%	22.12	-8.0%
		20.49 26.89	5	34.03	-26.6%	30.76	-14.4%	30.74	-14.3%
31	Working Foreman	20.49	10	23.84	-16.3%	23.39	-14.1%	23.10	-12.7%
		26.89	10	33.59	-24.9%	31.46	-17.0%	32.06	-19.2%
32	Semi-Skilled Laborer	13.56	4	15.24	-12.4%	14.39	-6.1%	14.97	-10.4%
		17.79	4	22.04	-23.9%	20.40	-14.7%	21.20	-19.2%
33	Light Equipment Operator	14.61	7	19.10	-30.8%	18.09	-23.8%	18.35	-25.6%
		19.16	7	25.28	-31.9%	24.03	-25.4%	24.76	-29.2%
34	Transfer Station Operator	14.61	5	15.39	-5.3%	15.87	-8.6%	15.01	-2.7%
		19.16	5	20.01	-4.4%	22.33	-16.5%	19.52	-1.9%
35	Refuse Packer Operator	16.54	0						
		21.69	0						
36	Mechanic	17.28	10	23.48	-35.9%	21.84	-26.4%	22.01	-27.4%
		22.67	10	31.88	-40.6%	29.81	-31.5%	30.79	-35.8%
37	Heavy Equipment Operator I	16.54	7	21.42	-29.5%	20.53	-24.1%	20.94	-26.6%
		21.69	7	26.54	-22.4%	25.40	-17.1%	25.18	-16.1%
38	Heavy Equipment Operator II	17.28	11	21.28	-23.2%	20.21	-17.0%	19.99	-15.7%
		22.67	11	27.64	-21.9%	27.23	-20.1%	27.18	-19.9%
39	Building & Grounds Custodian	13.58	10	16.73	-23.2%	15.74	-15.9%	16.47	-21.3%
		17.78	10	23.36	-31.4%	22.43	-26.1%	22.86	-28.6%
	PLANNING & ZONING								
40	Planning Director	41.39	12	42.14	-1.8%	34.83	15.9%	36.73	11.3%
		54.31	12	54.12	0.4%	47.52	12.5%	50.81	6.4%
41	Administrative Secretary	17.55	12	21.63	-23.2%	20.68	-17.9%	20.71	-18.0%
		23.04	12	28.77	-24.9%	28.19	-22.4%	28.16	-22.2%
	POLICE								
42	Police Chief	41.39	11	50.31	-21.6%	47.36	-14.4%	45.34	-9.5%
		54.31	11	67.50	-24.3%	58.34	-7.4%	63.29	-16.5%
43	Police Lieutenant	32.82	11	37.91	-15.5%	35.89	-9.4%	36.99	-12.7%
		43.06	11	49.98	-16.1%	47.00	-9.2%	49.84	-15.7%
44	Account Clerk	16.07	1	16.30	-1.4%	16.30	-1.4%	16.30	-1.4%
		21.08	1	23.43	-11.1%	23.43	-11.1%	23.43	-11.1%
44	Police Secretary	15.56	1	17.07	-9.7%	17.07	-9.7%	17.07	-9.7%
		20.42	1	24.81	-21.5%	24.81	-21.5%	24.81	-21.5%
44	Administrative Secretary to Chief	17.55	13	23.85	-35.9%	22.73	-29.5%	23.68	-34.9%

# FRANKLIN, NH FY23 MARKET DATA REPORT

Line	Position Title	Franklin	Comp Data Points	75th percentile of Market	% Higher - Lower than 75th percentile	Comp Average	% Higher - Lower than Comp Ave	60th percentile of Market	% Higher - Lower than 60th percentile
		23.04	13	32.15	-39.5%	30.56	-32.6%	32.00	-38.9%
45	Prosecutor	29.04	7	43.14	-48.6%	36.73	-26.5%	40.66	-40.0%
		38.10	7	54.99	-44.3%	47.40	-24.4%	49.92	-31.0%
46	Prosecutor's Secretary	15.58	0						
		20.42	0						
47	Police Sergeant	26.45	13	35.73	-35.1%	31.78	-20.2%	33.96	-28.4%
		34.70	13	44.93	-29.5%	40.09	-15.5%	40.22	-15.9%
48	Communications Supervisor	20.20	5	31.89	-57.9%	28.62	-41.7%	31.89	-57.9%
		26.51	5	42.65	-60.9%	37.34	-40.8%	42.65	-60.9%
49	Communications Specialist	18.17	10	19.77	-8.8%	20.12	-10.7%	19.45	-7.0%
		23.82	10	28.38	-19.1%	27.24	-14.3%	26.66	-11.9%
50	Patrol Officer	23.78	13	24.56	-3.3%	23.36	1.8%	24.01	-1.0%
		31.20	13	35.03	-12.3%	33.15	-6.3%	34.25	-9.8%
51	Detective	23.78	10	26.62	-11.9%	25.50	-7.2%	25.27	-6.2%
		31.20	10	35.85	-14.9%	35.04	-12.3%	35.37	-13.4%
52	K-9 Patrol Dog Officer	22.65	5	24.56	-8.4%	23.62	-4.3%	24.47	-8.0%
		29.72	5	35.03	-17.9%	33.53	-12.8%	35.03	-17.9%
RECREATION									
53	Parks & Recreation Director	27.99	8	38.72	-38.3%	31.80	-13.6%	31.82	-13.7%
		36.71	8	51.89	-41.4%	45.29	-23.4%	46.32	-26.2%
54	Recreation Program Coordinator	13.55	11	22.62	-66.9%	21.40	-57.9%	22.25	-64.2%
		17.78	11	29.99	-68.7%	28.33	-59.3%	28.74	-61.6%
WELFARE									
55	Welfare Administrator	21.69	10	25.20	-16.2%	23.29	-7.4%	24.54	-13.1%
		28.46	10	34.37	-20.7%	32.08	-12.7%	32.50	-14.2%
DRUG FREE COMMUNITIES									
56	Project Coordinator	21.69	2	36.93	-70.3%	30.96	-42.7%	33.35	-53.7%
		28.46	2	38.43	-35.0%	33.96	-19.3%	35.75	-25.6%
	Project Coordinator								

# APPENDIX B

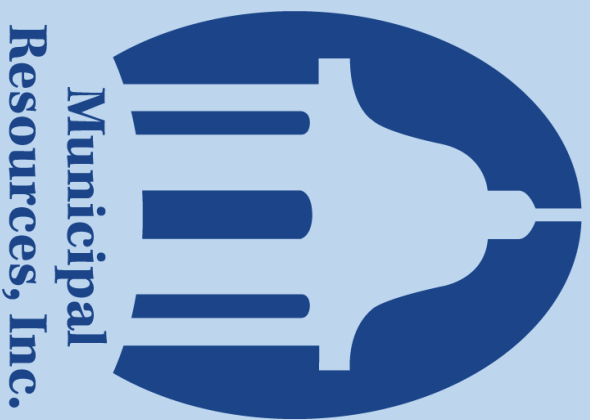




**Proposed Franklin FY2023 Wage Scale - General Administration and Non-Union Classifications - Series 1000**

						2.5 % between steps								
Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
1001	None	\$15.50	\$15.89	\$16.29	\$16.70	\$17.12	\$17.55	\$17.99	\$18.44	\$18.90	\$19.37	\$19.85	\$20.35	\$20.86
1002	Account Clerk- City Clerk	\$18.50	\$18.96	\$19.43	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.10	\$23.68	\$24.27	\$24.88
1002	Library Assistant													
1003	Administrative Assistant - Planning	\$21.30	\$21.83	\$22.38	\$22.94	\$23.51	\$24.10	\$24.70	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95	\$28.65
1003	Administrative Assistant- Municipal Services													
1003	Administrative Assistant to Fire Chief													
1003	Administrative Assistant to Police Chief													
1003	Assessing Technician													
1003	Children's Librarian													
1003	Firefighter													
1003	Recreation Program Coordinator													
1004	Deputy City Clerk/Deputy Tax Collector	\$24.30	\$24.91	\$25.53	\$26.17	\$26.82	\$27.49	\$28.18	\$28.88	\$29.60	\$30.34	\$31.10	\$31.88	\$32.68
1004	Executive Secretary to City Manager													
1004	Finance Assistant													
1004	Firefighter/AEMT													
1005	Communications Supervisor	\$26.00	\$26.65	\$27.32	\$28.00	\$28.70	\$29.42	\$30.16	\$30.91	\$31.68	\$32.47	\$33.28	\$34.11	\$34.96
1005	Drug Free Communities Project Coordinator													
1005	Firefighter/Paramedic													
1005	Fire Inspector													
1005	Master Firefighter													
1005	Working Foreman I													
1005	Welfare Administrator													
1006	Master Firefighter/Paramedic	\$27.60	\$28.29	\$29.00	\$29.73	\$30.47	\$31.23	\$32.01	\$32.81	\$33.63	\$34.47	\$35.33	\$36.21	\$37.12
1006	Working Foreman II													
1007	Accountant	\$30.10	\$30.85	\$31.62	\$32.41	\$33.22	\$34.05	\$34.90	\$35.77	\$36.66	\$37.58	\$38.52	\$39.48	\$40.47
1007	Fire Captain													
1007	Inspection Captain													
1008	City Clerk/Tax Collector	\$34.70	\$35.57	\$36.46	\$37.37	\$38.30	\$39.26	\$40.24	\$41.25	\$42.28	\$43.34	\$44.42	\$45.53	\$46.67
1008	Fire Captain/Paramedic													
1008	Library Director													
1008	Police Sergeant													
1009	Municipal Services Deputy Director	\$38.50	\$39.46	\$40.45	\$41.46	\$42.50	\$43.56	\$44.65	\$45.77	\$46.91	\$48.08	\$49.28	\$50.51	\$51.77
1009	Parks & Recreation Director													
1010	Deputy Fire Chief	\$41.30	\$42.33	\$43.39	\$44.47	\$45.58	\$46.72	\$47.89	\$49.09	\$50.32	\$51.58	\$52.87	\$54.19	\$55.54
1010	Police Lieutenant													
1011	Prosecutor	\$45.00	\$46.13	\$47.28	\$48.46	\$49.67	\$50.91	\$52.18	\$53.48	\$54.82	\$56.19	\$57.59	\$59.03	\$60.51
1012	Deputy City Manager/Finance Director	\$48.40	\$49.61	\$50.85	\$52.12	\$53.42	\$54.76	\$56.13	\$57.53	\$58.97	\$60.44	\$61.95	\$63.50	\$65.09
1012	Fire Chief													
1012	Municipal Services Director													
1012	Planning & Zoning Director/Special Projects Coordinator													
1012	Police Chief													

# APPENDIX C

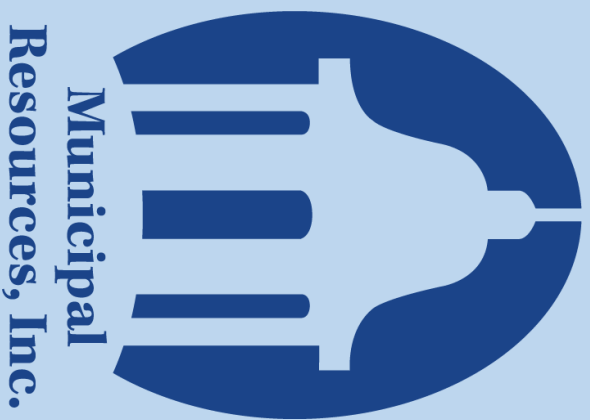


**Proposed Franklin Police Department - NEPBA Local #214 FY23 Wage Scale Series 4000**

2.5 % between steps

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>4001</b>	Prosecutor's Secretary	\$18.50	\$18.96	\$19.43	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.10	\$23.68	\$24.27	\$24.88
<b>4002</b>	Communications Specialist	\$19.80	\$20.30	\$20.81	\$21.33	\$21.86	\$22.41	\$22.97	\$23.54	\$24.13	\$24.73	\$25.35	\$25.98	\$26.63
<b>4003</b>	Patrol Officer	\$24.60	\$25.22	\$25.85	\$26.50	\$27.16	\$27.84	\$28.54	\$29.25	\$29.98	\$30.73	\$31.50	\$32.29	\$33.10
<b>4004</b>	Detective	\$26.00	\$26.65	\$27.32	\$28.00	\$28.70	\$29.42	\$30.16	\$30.91	\$31.68	\$32.47	\$33.28	\$34.11	\$34.96

# APPENDIX D

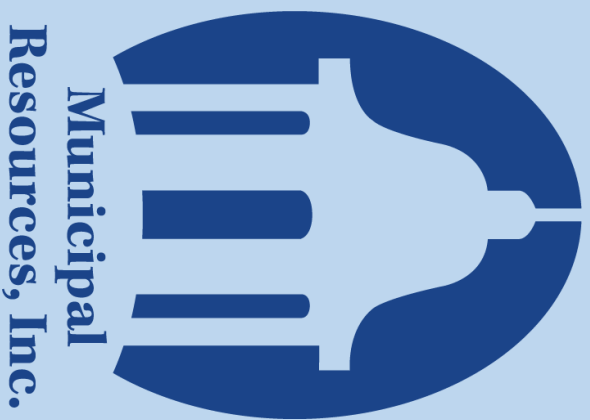


**Proposed FY2023 Franklin Municipal Services Department - SEA LOCAL #49 Wage Series 7000**

**2.5 % between steps**

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>7001</b>	Building & Grounds Custodian	\$16.50	\$16.91	\$17.33	\$17.76	\$18.20	\$18.66	\$19.13	\$19.61	\$20.10	\$20.60	\$21.12	\$21.65	\$22.19
<b>7002</b>	Light Equipment Operator	\$18.10	\$18.55	\$19.01	\$19.49	\$19.98	\$20.48	\$20.99	\$21.51	\$22.05	\$22.60	\$23.17	\$23.75	\$24.34
	Transfer Station Operator													
<b>7003</b>	Heavy Equipment Operator I	\$20.10	\$20.60	\$21.12	\$21.65	\$22.19	\$22.74	\$23.31	\$23.89	\$24.49	\$25.10	\$25.73	\$26.37	\$27.03
	Refuse Packer Operator													
<b>7004</b>	Heavy Equipment Operator II	\$22.10	\$22.65	\$23.22	\$23.80	\$24.40	\$25.01	\$25.64	\$26.28	\$26.94	\$27.61	\$28.30	\$29.01	\$29.74
<b>7005</b>	Mechanic	\$24.10	\$24.70	\$25.32	\$25.95	\$26.60	\$27.27	\$27.95	\$28.65	\$29.37	\$30.10	\$30.85	\$31.62	\$32.41

# APPENDIX E



## GENERAL GOVERNMENT/NON UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>PAID TIME OFF (PTO)PROGRAMS</b>											
If Combined PTO, yes/no	No	Yes	No		No	No		No	No	No	No
Paid Holidays Per Year	11	12	12	11	12	11	12	13	11	13	13
Personal Days Per Year	0	N/A	24 hours	3	1	varies if s/l used	1 day/3 months if no s/l used	0	2	2	SPAA only 2
Sick Days Per Year	12	N/A	12	18	12	varies on yrs of service	12	12	6	12	12
Sick Leave Buy-Back upon Retirement	No	N/A	up to 225 hrs	Retirement or leaving Town's employ after 20 years of service paid for unused S/L at 50% regular rate of pay . 180 days max	100% if 16 + yrs of service, 50% if 11+ yrs & 25% if 0-10 yrs	Yes		50% up to max of 720 hours	up to 40 hours	No	50% of max allowed
Annual Sick Leave Incentive	No	N/A			Buy Back up to 192 Hours	earn vacation days		No	paid for s/l accumulation beyond 48 hours up to max of 48 hours	Yes	1 day every 6 months without use of sick
Vacation Days/Year (0-5 Years of Service)	10	17	10	5	10	10	10	5-10	10	10	10
Vacation Days/Year (6 - 10 Years of Service)	15	22	15	10	15	15	10	10-15	15	15	15
Vacation Days/Year (11 - 15 Years of Service)	15	27	20 - 22	15	20	20	15	15-20	16-20	20	15 plus 1 each yr to max of 30
Vacation Days/Year (16 - 20 Years of Service)	20	32	23-25	20	20	20	15	25	20-25		15 plus 1 each yr to max of 30
Vacation Days/Year (over 21-25 Years of Service)	20	32	26-28	20	25	20	20	25	25		15 plus 1 each yr to max of 30
Vacation Days/Year (over 25 Years of Service)	20	32	additional day every 2 yrs	25	25	20	20	25	25		15 plus 1 each yr to max of 30
<b>RETIREMENT</b>											
NH Retirement System -yes/no	Yes	Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Employer \$ or % contribution to Defined	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%
Employee \$ or % contribution to Defined											
Employer \$ or % contribution to Defined Contribution Plan					2% if Exempt employee						
Employee contribution to Defined					IRS Limit						
<b>457 or 401K PLAN MATCH</b>											
Offer Plan(s) Yes/No	yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes
\$ or % employer contribution	0%	0%		0%	0%	0%	0%	0%			0%
<b>LIFE INSURANCE</b>											

## GENERAL GOVERNMENT/NON UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
Group Life Insurance -Amount	\$10,000	\$50,000	up to 1.5x employee salary up to a max of \$100,000	\$25,000 if non-exempt and \$50,000 if exempt employee	up to 165% of salary	up to salary	No	\$50,000	\$ 20,000	1 1/2 x salary	1 x annual salary rounded to nearest \$1000
Group Life Insurance -Employer Contribution %	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%
<b>DISABILITY INCOME PROTECTION</b>											
Short Term Disability- yes/no	Yes	Yes	yes		YES	Yes	No	Yes	Yes	Yes	Yes
Benefit Amount	60%	66%	\$ 300.00		50%	60%		67%	60%	66%	\$500/26 wks
Elimination Period	7 days	8 Days			1/8	30 days		8 Days	0	1/8	15 days
Employer Share	100%	100%	0%		100%	100%		100%	100%	100%	100%
Long Term Disability- yes/no	Yes	Yes	no		Yes	Yes	No	Yes	Yes	Yes	No
Benefit Amount	60%	60%			50%	60%		67%	based on pay	66%	
Elimination Period	180 days%	180 days			180 days			180 days	180 days	180 days	
Employer Share	100%	100%			100%	100%		100%	0%	100%	
<b>HEALTH INSURANCE</b>											
Employer Contribution % Indemnity/PPO-Individual Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Employer Contribution % Indemnity/PPO-2 person Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Employer Contribution % Indemnity/PPO-Family Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Opt Out incentive and amount -IND	25% of premium	50/wk	\$ 3,000	30% of employer share	50% Single	up to \$2,000	\$ 5,842	\$ 1,149	10% of employer share	73.07 wk	\$5000/yr
Opt Out incentive and amount - FAM	25% of premium	150/wk	\$ 3,000	30% of employer share	50% Single		\$ 12,805	\$ 3,102	10% of employer share	73.07 wk	\$5000/yr
Have you increased the deductible to reduce health premium- Yes/No	Yes	No	No		No	No	No	No	No	No	No
If Yes, what amount for Ind, 2person, family plans											
Do you contribute to deductible	No	No	No		YES	No	Yes	No			
If Yes, what amount for Ind, 2person, family plans					50% up to \$300		500/1000/2000				
<b>DENTAL INSURANCE</b>											
Employer Contribution %- Family Plan	100%	50%		100%	90%	0%	50%	91%	100%	85%	80%
Employer Contribution % - Two Person Plan	100%	50%	Ind plan contribution	100%	90%	0%	60%	91%	100%	85%	80%
Employer Contribution % - Individual Plan	100%	50%	100%	100%	90%	0%	80%	91%	100%	85%	100%



## GENERAL GOVERNMENT/NON UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>VISION INSURANCE</b>											
Employer Contribution %- Family Plan	inc in Health	N/A	N/A		0%	inc in Health	N/A	0%	inc in Health		N/A
Employer Contribution % - Two Person Plan	inc in Health	N/A	N/A		0%	inc in Health	N/A	0%	inc in Health		N/A
Employer Contribution % - Individual Plan	inc in Health	N/A	N/A		0%	inc in Health	N/A	0%	inc in Health		N/A
<b>LONGEVITY PROGRAM</b>											
Longevity after 5 years of service	0				No	No	NA	no if	\$ 100	\$ 250	No
Longevity after 10 years of service	\$ 500				No	No	NA	hired	\$ 200	\$ 500	No
Longevity after 15 years of service	\$ 500		\$ 2,000		No	No	NA	after	\$ 300	\$ 750	No
Longevity after 20 years of service	\$ 1,000		\$ 3,000		No	No	NA	1-Sep-13	\$ 400	\$ 1,000	No
Longevity after 25 years of Service	\$ 1,000		\$ 3,000		No	No	NA		\$ 500	\$ 1,000	No
Longevity after 30 years of Service	\$ 1,000		\$ 3,000		No	No	NA		\$ 600	\$ 1,000	No
<b>TUITION and OTHER REIMBURSEMENTS</b>											
Describe Tuition Assistance/Educational Reimbursement for Professional Development			Reimburse up to the extent of budgeted amounts for approved courses	Reimbursement for job required at 100%, job related discretionary based on budget limitations	\$1,000 Max per year	If job related		No	job related courses subject to dept head approval and budget limitations	50% reimb for education directly related and approved prior to registration at accredited institution	w/pre-approval of Dept Head or City Manager
Do you reimburse employees for their dues in professional organizations?	Yes	N/A	Yes		Yes	Yes	NA	Yes	Yes	Yes	Yes
Do you reimburse employees for any required licensing to do their job?	Yes	N/A	Yes		No		NA	Yes	Yes	Yes	Yes
<b>PAY DIFFERENTIALS</b>											
Weekend		N/A			No					No	Water/Sewwer \$ .35
Evening shift		N/A			No					No	Water/Sewwer \$ .40
Night shift		N/A			No					No	Water/Sewwer \$ .50
Holiday pay		Yes			No					No	Yes
Scheduled on call pay		N/A			No						General Foreman and Water Dist \$32/day SCADA \$56/day
Unscheduled on call pay	2 hours at OT rate	N/A			No						N/A

## GENERAL GOVERNMENT/NON UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>COMPENSATION PLANS/POLICIES</b>											
Step System- Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes for NE
How many steps	12	13	20	14	10	22	10				6 or 7
Min-Max system- Yes/No	No	No	No	No	Yes	No	No	Yes	Yes		Yes for Exempt
Comp time offered -Yes/No	Yes	No			Yes	Yes	Yes	Yes	Yes	No	Yes
Describe or attach comp time policy	Non-exempt accrue comp time at 1 1/2 hours up to max of 20 hours	N/A	Non-exempt Upon termination, unused comp time will be paid at highest of (1)average regular rate received by employee during the last three (3) years of employment, or (2) the final regular rate received by					If work more than 40 hours in work week, comp time at 1 1/2 hours up to maximum of 40 hours			Max of 60hrs for Water/Sewer. No limit for Non Union
<b>OTHER COMPENSATION PRACTICES</b>											
Merit Awards- cash or other	No	No	No		Merit 0-4%	No	No	Yes	No	Yes	No
Sign On Bonus	No	No	No		No	No	No	No	No	No	No
Clothing Allowance	yes - fire, msd	No	No		No	No	Yes	No	No	No	Foreman \$300
Employee Referral Bonus	No	No	No		No	No	No	No	No	No	No
Employee Retention Bonus	No	No	No		No	No	No		No	No	No
<b>ADDITIONAL BENEFITS TO ATTRACT CANDIDATES</b>											
Please describe any new or recently added benefits to attract more applicants (ex. Pet insurance, pet in workplace, elder or child care services, other)											

## POLICE UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
PAID TIME OFF (PTO)PROGRAMS											
If Combined PTO, yes/no	No	Yes	No	No	No	No		No	No	No	No
Paid Holidays Per Year	11	12	12	11	12	11	12	13	11	13	13
Personal Days Per Year	0	N/A	25 hours	3	1	varies if s/l used	1 day/3 months if no s/l used	0	2	2	
Sick Days Per Year	12	N/A	12	14	12	varies on yrs of service	12	12	6	12	15
Sick Leave Buy-Back upon Retirement	No	N/A	up to 225 hrs	up to 105 days of accrued s/l days paid at 50% employees current rate of pay	100% if 16 + yrs of service, 50% if 11+ yrs & 25% if 0-10 yrs	varies on yrs of service		50% up to max of 720 hours	up to 40 hours	no	60% of max allowed
Annual Sick Leave Incentive		N/A		No	Buy Back up to 192 Hours	earn vacation days		No	paid for s/l accumulation beyond 48 hours up to max of 48 hours		1 day every 3 months without use of sick
Vacation Days/Year (0-5 Years of Service)	10	17	10	5-10	10	10	10	5-10	10	10	10
Vacation Days/Year (6 - 10 Years of Service)	15	22	15	15	15	15	10	10-15	15	15	6 yr-12.5, 7 yr-15, 8 yr-16, 9yr-17
Vacation Days/Year (11 - 15 Years of Service)	15	27	20 - 22	20	20	20	15	15-20	16-20	20	11 yr-18, 13yr-19, 15yr-20
Vacation Days/Year (16 - 20 Years of Service)	20	32	23-25	25	20	20	15	25	20-25		20 plus 1 each year until max of 25
Vacation Days/Year (over 21-25 Years of Service)	20	32	26-28	25	25	20	20	25	25		20 plus 1 each year until max of 25
Vacation Days/Year (over 25 Years of Service)	20	32	additional day every 2 yrs	25	25	20	20	25	25		20 plus 1 each year until max of 25
RETIREMENT											
NH Retirement System -yes/no	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Employer \$ or % contribution to Defined		N/A	Per NHRS		Per NHRS		Per NHRS	28.43%			
Employee \$ or % contribution to Defined		N/A									
Employer \$ or % contribution to Defined Contribution Plan		N/A			2% if Exempt employee						
Employee contribution to Defined		N/A			IRS Limit						

## POLICE UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
457 or 401K PLAN MATCH											
Offer Plan(s) Yes/No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes
\$ or % employer contribution	0%	N/A		0%	0%	0%	0%	0%			N/A
LIFE INSURANCE											
Group Life Insurance -Amount	\$10,000		up to 1.5x employee salary up to a max of \$100,000	\$ 25,000	up to 165% of salary	up to salary	No	\$50,000	\$ 20,000	1 1/2 x salary	2 x annual salary rounded to nearest \$1000
Group Life Insurance -Employer Contribution %	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%
DISABILITY INCOME PROTECTION											
Short Term Disability- yes/no	Yes	Yes	Yes		Yes	Yes	No	Yes	Yes	Yes	Yes
Benefit Amount	60%	66%	\$ 300.00		50%	60%		67%	60%	66%	\$500/26 wks
Elimination Period	7 days	8 Days			8 Days	30 days		8 Days	0	8 Days	15 days
Employer Share	100%	100%			100%	100%		100%	100%	100%	100%
Long Term Disability- yes/no	Yes	Yes	No		Yes	Yes	No	Yes	Yes	Yes	No
Benefit Amount	60%	60%			50%	60%		67%	based on pay	66%	
Elimination Period	180 days	180 days			180 days			180 days	180 days	180 days	
Employer Share	100%	100%			100%	100%		100%	0%	100%	
HEALTH INSURANCE											
Employer Contribution % Indemnity/PPO-Individual Plan	100%	85%	87%	80%	90%		90%	80%	85%	85%	85%
Employer Contribution % Indemnity/PPO-2 person Plan	100%	85%	87%	80%	90%		90%	80%	85%	85%	85%
Employer Contribution % Indemnity/PPO-Family Plan	100%	85%	87%	80%	90%		90%	80%	85%	85%	85%
Opt Out incentive and amount -IND	25% of premium	50/wk	\$ 3,000		50% Single	up to \$2,000	\$ 5,842	\$ 2,229	10% of town cost	50% ER Share	\$5000/yr
Opt Out incentive and amount - FAM	25% of premium	150/wk	\$ 3,000		50% Single		\$ 12,805	\$ 6,019	10% of town cost	50% ER Share	\$5000/yr
Have you increased the deductible to reduce health premium- Yes/No	Yes	No	No		No	No	No	No	No	No	No
If Yes, what amount for Ind, 2person, family plans		N/A	No								
Do you contribute to deductible	No	No	No		YES	No	Yes	No			No
If Yes, what amount for Ind, 2person, family plans		N/A			50% up to \$300		500/1000/2000				
DENTAL INSURANCE											
Employer Contribution %- Family Plan	100%	50%		100%	90%	0%	50%	91%	100%	85%	80%
Employer Contribution % - Two Person Plan	100%	50%	cost of 2 person minus cost of employee	100%	90%	0%	60%	91%	100%	85%	80%
Employer Contribution % - Individual Plan	100%	50%	100%	100%	90%	0%	80%	91%	100%	85%	100%

## POLICE UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>VISION INSURANCE</b>											
Employer Contribution %- Family Plan	inc in Health	0%	0%		0%	inc in Health	0%	0%	inc in Health		N/A
Employer Contribution % - Two Person Plan	inc in Health	0%	0%		0%	inc in Health	0%	0%	inc in Health		N/A
Employer Contribution % - Individual Plan	inc in Health	0%	0%		0%	inc in Health	0%	0%	inc in Health		N/A
<b>LONGEVITY PROGRAM</b>											
Longevity after 5 years of service	0	No	0	No if	No	No	No	no if	\$ 100	\$ 250	No
Longevity after 10 years of service	\$ 500	No	0	employed	No	No	No	hired	\$ 200	\$ 500	No
Longevity after 15 years of service	\$ 500	No	\$ 2,000	after	No	No	No	after	\$ 300	\$ 750	No
Longevity after 20 years of service	\$ 1,000	No	\$ 3,000	1-Jan-10	No	No	No	1-Sep-13	\$ 400	\$ 1,000	No
Longevity after 25 years of Service	\$ 1,000	No	\$ 3,000		No	No	No		\$ 500	\$ 1,000	No
Longevity after 30 years of Service	\$ 1,000	No	\$ 3,000		No	No	No		\$ 600	\$ 1,000	No
<b>TUITION and OTHER REIMBURSEMENTS</b>											
Describe Tuition Assistance/Educational Reimbursement for Professional Development	One time payment for earning Associates, Bachelors or Masters	N/A		50% of course cost reimbursed up to \$500 max	\$1,000 Max per year	stipend	NA	No	job related courses subject to dept head approval and budget limitations	50% reimb for education directly related and approved prior to registration at accredited institution	w/pre-approval of Dept Head or City Manager
Do you reimburse employees for their dues in professional organizations?	yes	N/A			Yes	Yes	NA	Yes	Yes	Yes	Yes
Do you reimburse employees for any required licensing to do their job?	yes	N/A			No		NA	Yes	Yes	Yes	Yes
<b>PAY DIFFERENTIALS</b>											
Weekend		N/A			No					No	N/A
Evening shift		N/A			No					Yes	N/A
Night shift		\$1			No					Yes	N/A
Holiday pay		Yes			No					Yes	Yes
Scheduled on call pay		N/A			No	Yes					Detectives only \$16/day
Unscheduled on call pay		N/A			No	Yes					N/A

## POLICE UNION BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
COMPENSATION PLANS/POLICIES											
Step System- Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes for Non Exempt
How many steps	12	9	20	9 to 14	10	22	10			8	9
Min-Max system- Yes/No	No	No		No	No	No	No	Yes	Yes	No	Yes for Exempt
Comp time offered -Yes/No	Yes	Yes	yes		No	Yes	Yes	Yes	Yes	Yes	Yes
Describe or attach comp time policy	40 hours Max at 1 1/2 hours worked	In lieu of OT up to 40 hours	Non-exempt Upon termination, unused comp time will be paid at highest of (1)average regular rate received by employee during the last three (3) years of employment, or (2) the final regular rate received by					If work more than 40 hours in work week, comp time at 1 1/2 hours up to maximum of 40 hours		Earn and save at 1 1/2 times hours worked, max 40 comp accumulation	Max of 60 hrs
OTHER COMPENSATION PRACTICES											
Merit Awards- cash or other	No	N/A	No		Merit 0-4%	No	No	Yes	No		No
Sign On Bonus	No	N/A	No		No	No	No	No	No		No
Clothing Allowance	Yes	N/A	Yes	provided	No	No	Yes	\$250/ yr Officers	No	Yes	Detectives \$400
Employee Referral Bonus	No	N/A	No		No	No	No	No	No		No
Employee Retention Bonus	No	N/A	No		No	No	No		No		No
ADDITIONAL BENEFITS TO ATTRACT CANDIDATES											
Please describe any new or recently added benefits to attract more applicants											

## PUBLIC WORKS BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>PAID TIME OFF (PTO) PROGRAMS</b>											
If Combined PTO, yes/no	No	Yes	No	No	No	No	No	No	No	No	No
Paid Holidays Per Year	11	12	12	11	12	11	12	13	11	13	13
Personal Days Per Year	2	N/A	24 hours	3	1	varies if s/l used	1 day/3 months if no s/l used	0	2.5	2	2
Sick Days Per Year	12	N/A	12	15	12	varies on yrs of service	12	12	6	12	12
Sick Leave Buy-Back upon Retirement	no	N/A	up to 225 hours	Retire at 62, up to 120 dasys of accrued s/l paid at 50% of regular rate of pay	100% if 16 + yrs of service, 50% if 11+ yrs & 25% if 0-10 yrs	varies on yrs of service		50% up to max of 720 hours	up to 40 hours	Yes	50% if they retire NHRS or SS
Annual Sick Leave Incentive	no	N/A	0	No	Buy Back up to 192 Hours	earn vacation days		No	paid for s/l accumulation beyond 48 hours up to max of 48 hours	Yes	N/A
Vacation Day at 6 months	5		10	5	10	10	10	5-10	10	10	10
Vacation Days/Year (0-5 Years of Service)	10	17	10	10	15	15	10	10-15	15	15	15
Vacation Days/Year (6 - 10 Years of Service)	15	22	15	15	20	20	15	15-20	16-20	20	20
Vacation Days/Year (11 - 15 Years of Service)	15	27	20-Jan	20	20	20	15	25	20-25	20	20
Vacation Days/Year (16 - 20 Years of Service)	20	32	23-25	20	25	20	20	25	25	20	20 plus 1 each year until max of 25
Vacation Days/Year (over 21-25 Years of Service)	20	32	additional day every 2 yrs	20	25	20	20	25	25	20	25
Vacation Days/Year (over 25 Years of Service)	20	32	additional day every 2 yrs	25	25	20	20	25	25	20	25
<b>RETIREMENT</b>											
NH Retirement System -yes/no	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Employer \$ or % contribution to Defined		N/A	7%		Per NHRS		7%	7%			
Employee \$ or % contribution to Defined Benefit Plan		N/A			Per NHRS		14%				
Employer \$ or % contribution to Defined Contribution Plan		N/A			2% if Exempt employee						
Employee contribution to Defined		N/A			IRS Limit						
<b>457 or 401K PLAN MATCH</b>											
Offer Plan(s) Yes/No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No	No	Yes
\$ or % employer contribution	0%	N/A		0%	0%	0%	0%	0%			0%

## PUBLIC WORKS BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>LIFE INSURANCE</b>											
Group Life Insurance -Amount	\$ 10,000	\$50,000	up to 1.5x employee salary up to a max of \$100,000	\$ 25,000	up to 165% of salary	up to salary	No	\$50,000	\$ 20,000	1 1/2 x salary	3 x annual salary rounded to nearest \$1000
Group Life Insurance -Employer Contribution %	100%	100%	100%	100%	100%	100%		100%	100%	100%	100%
<b>DISABILITY INCOME PROTECTION</b>											
Short Term Disability- yes/no	Yes	Yes	Yes		Yes	Yes	No	Yes	Yes	Yes	Yes
Benefit Amount	60%	66%	\$ 300.00		50%	60%		67%	60%	66%	\$500/26 wks
Elimination Period	7 days	8 Days			8 days	30 days		8 Days	0	8 days	15 days
Employer Share	100%	100%	0%		100%	100%		100%	100%	100%	100%
Long Term Disability- yes/no	Yes	Yes	No		Yes	Yes	No	Yes	Yes	Yes	No
Benefit Amount	60%	60%			50%	60%		67%	based on pay	66%	
Elimination Period	180 days	180 Days			180 Days			180 days	180 Days	180 Days	
Employer Share	100%	100%			100%	100%		100%	0%	100%	
<b>HEALTH INSURANCE</b>											
Employer Contribution % Indemnity/PPO-Individual Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Employer Contribution % Indemnity/PPO-2 person Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Employer Contribution % Indemnity/PPO-Family Plan	100%	85%	87%	87%	90%		90%	80%	85%	85%	85% of AB5 Plan
Opt Out incentive and amount -IND	25% of premium	50/wk	\$ 3,000		50% Single	up to \$2,000	\$ 5,842	\$ 1,149	10% of Employer share	50% Employer Share	\$ 5,000
Opt Out incentive and amount - FAM	25% of premium	150/wk	\$ 3,000		50% Single		\$ 12,805	\$ 3,102	10% of Employer share	50% Employer Share	\$ 5,000
Have you increased the deductible to reduce health premium- Yes/No	Yes	No	No		No	No	No	No	No	No	No
If Yes, what amount for Ind, 2person, family plans		N/A									
Do you contribute to deductible	No	No	No		YES	No	Yes	No			
If Yes, what amount for Ind, 2person, family plans		N/A			50% up to \$300		500/1000/2000				
<b>DENTAL INSURANCE</b>											
Employer Contribution %- Family Plan	100%	50%	Ind plan contribution	100%	90%	0%	50%	91%	100%	85%	80%
Employer Contribution % - Two Person Plan	100%	50%	Ind plan contribution	100%	90%	0%	60%	91%	100%	85%	80%
Employer Contribution % - Individual Plan	100%	50%	100%	100%	90%	0%	80%	91%	100%	85%	100%



## PUBLIC WORKS BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
<b>VISION INSURANCE</b>											
Employer Contribution %- Family Plan	inc in Health	N/A	NA		0%	inc in Health	NA	0%	inc in Health		N/A
Employer Contribution % - Two Person Plan	inc in Health	N/A	NA		0%	inc in Health	NA	0%	inc in Health		N/A
Employer Contribution % - Individual Plan	inc in Health	N/A	NA		0%	inc in Health	NA	0%			N/A
<b>LONGEVITY PROGRAM</b>											
Longevity after 5 years of service	0	N/A	N/A	None if	No	No	NA	no if	\$ 100	\$ 250	No
Longevity after 10 years of service	\$ 500	N/A	N/A	hired	No	No	NA	hired	\$ 200	\$ 500	No
Longevity after 15 years of service	\$ 500	N/A	\$ 2,000	afet	No	No	NA	after	\$ 300	\$ 750	No
Longevity after 20 years of service	\$ 1,000	N/A	\$ 3,000	23-May-14	No	No	NA	1-Sep-13	\$ 400	\$ 1,000	No
Longevity after 25 years of Service	\$ 1,000	N/A	\$ 3,000		No	No	NA		\$ 500	\$ 1,000	No
Longevity after 30 years of Service	\$ 1,000	N/A	\$ 3,000		No	No	NA		\$ 600	\$ 1,000	No
<b>TUITION and OTHER REIMBURSEMENTS</b>											
Describe Tuition Assistance/Educational Reimbursement for Professional Development	job related courses subject to dept head approval and budget limitations	N/A		50% of course cost reimbursed up to \$500 max	\$1,000 Max per year	No	NA	No	job related courses subject to dept head approval and budget limitations	50% reimb for education directly related and approved prior to registration at accredited institution	w/pre-approval of Dept Head or City Manager
Do you reimburse employees for their dues in professional organizations?	Yes	N/A			Yes	Yes	NA	Yes	Yes	Yes	Yes
Do you reimburse employees for any required licensing to do their job?	Yes	N/A			No	Yes	NA	Yes	Yes	Yes	Yes
<b>PAY DIFFERENTIALS</b>											
Weekend		N/A			No					No	N/A
Evening shift		N/A			No					No	\$0.35
Night shift		N/A			No					No	\$0.60
Holiday pay		Yes	if worked 1.5 rate of pay		No					No	Yes
Scheduled on call pay	\$1.50/hour	N/A	DPW if scheduled to be on call gets a pager, and pager pay is an additional \$50		No			\$30/day			\$32/day
Unscheduled on call pay	\$1.50/hour	N/A	pay is at a min of 2 hours OT for call in pay.		No						N/A

## PUBLIC WORKS BENEFITS SURVEY REPORT

BENEFIT ITEM	Franklin	Barrington	Belmont	Exeter	Gilford	Hanover	Laconia	Newmarket	Pembroke	Plaistow	Somersworth
COMPENSATION PLANS/POLICIES											
Step System- Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes Non-Exempt
How many steps	12	13	20	14	10	22	10			5	5
Min-Max system- Yes/No	No	No	No	No	No	No	No	Yes	Yes		Yes Exempt
Comp time offered -Yes/No	Yes	No	Yes		Yes	Yes	Yes	Yes	Yes		Yes
Describe or attach comp time policy	40 hours Max at 1 1/2 hours worked	N/A	Non-exempt Upon termination, unused comp time will be paid at highest of (1)average regular rate received by employee during the last three (3) years of employment, or (2) the final regular rate received by					If work more than 40 hours in work week, comp time at 1 1/2 hours up to maximum of 40 hours		Earn and save at 1 1/2 times hours worked, max 40 comp accumulation	Max of 160 hrs
OTHER COMPENSATION PRACTICES											
Merit Awards- cash or other	No	N/A	No		Merit 0-4%	No	No	Yes	No		No
Sign On Bonus	No	N/A	No		No	No	No	No	No		No
Clothing Allowance	Yes	N/A	Yes		No	No	Yes	boots	No		\$300/year
Employee Referral Bonus	No	N/A	No		No	No	No	No	No		No
Employee Retention Bonus	No	N/A	No		No	No	No		No		No
ADDITIONAL BENEFITS TO ATTRACT CANDIDATES											
Please describe any new or recently added benefits to attract more applicants (ex. Pet insurance, pet in workplace, elder or child care services, other)											