

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenues General Fund Revenues - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items	FY 2022 Budget							
	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	7/27/21 Default Budget Revenues	Budget Adopted, Resolutions & Encumbrances	Council Actual Revenues thru 12/31/21	Variance	% Collected	
General Fund Revenues								
Revenue From Taxes								
01-0-000-31100-000 Property Taxes		(2,446)	16,049,112	16,046,666	16,054,607	7,941	100.05%	
01-0-000-31200-000 Land Use Change Tax			4,000	4,000	0	(4,000)	0.00%	Land taken out of current use
01-0-000-31850-000 Yield Tax			6,000	6,000	3,551	(2,449)	59.19%	Assessed on timber harvested from property in Franklin
01-0-000-31851-000 Gravel Tax			200	200	0	(200)	0.00%	Assessed on gravel removed from property in Franklin
01-0-000-31899-000 Host Fee - CRSW			8,000	8,000	8,000	0	100.00%	
01-0-000-31862-000 PILOT - Riverside			20,033	20,033	0	(20,033)	0.00%	Riverside Housing & Development Corporation PILOT
01-0-000-31900-000 Interest & Costs - Prop Tax			100,000	100,000	18,143	(81,857)	18.14%	Interest from delinquent property taxes
Total Taxes	0	(2,446)	16,187,345	16,184,899	16,084,301	(100,599)	99.38%	
Revenue From Licenses, Permits & Fees								
01-0-000-32150-000 Amusement Licenses			900	900	0	(900)	0.00%	Fees for video and other amusement games in public places. Total of 9 machines now at \$100 each instead of 10
01-0-000-32200-000 Motor Vehicle Registrations			1,300,000	1,300,000	658,321	(641,679)	50.64%	Motor vehicle & boat registrations
01-0-000-32300-000 Building Permits			52,000	52,000	19,968	(32,033)	38.40%	This figures is based on historic trends and it includes the permit fee for the Chinburg Project.
01-0-000-32900-000 Municipal Agent Fees			32,000	32,000	15,472	(16,528)	48.35%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32910-000 Dog Licenses			7,000	7,000	2,075	(4,926)	29.64%	City's portion of all dog license fees and fines
01-0-000-32940-000 Marriage Licenses			400	400	259	(141)	64.75%	City's portion of marriage license fees issued by the City Clerk
01-0-000-32950-000 Vital Stats			8,000	8,000	5,373	(2,627)	67.16%	City's portion of recording fees for vital statistics
01-0-000-31892-000 Fishing/Hunting Tax			100	100	33	(67)	33.00%	Fees charged for issuing licenses as an agent of the State of NH
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax			500	500	346	(154)	69.20%	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			3,000	3,000	3,274	274	109.14%	Photo copies, research fees, UCC filing fees, etc.
Total Licenses, Permits & Fees	0	0	1,403,900	1,403,900	705,121	(698,779)	50.23%	
Revenue From Federal & State Government								
01-0-000-33520-000 Meals & Room Tax		195,594	440,951	636,545	636,545	(0)	100.00%	City's allocation of State of NH meals & rooms tax
01-3-122-33530-000 Road Maint Highway Block Grant		101,742	100,000	201,742	121,045	(80,697)	60.00%	City's allocation of State Block grant from fuel taxes.
01-0-000-33540-452 Contingent Grant Sex Offender Compliance			0	0	423	423	#DIV/0!	
01-0-000-33560-000 Forest Land Reimbursement			80	80	0	(80)	0.00%	City's allocation of mutual aid for forest fires throughout the State
01-0-000-33570-000 Flood Control Reimbursement		712	17,761	18,473	18,473	(0)	100.00%	PILOT for taxes of the properties removed from tax roles for the flood control project in Franklin
01-0-000-33591-000 Other State Grants		12,868	0	12,868	12,868	0	100.00%	
01-9-012-33111-000 Federal Grants		25,000	0	25,000	0	(25,000)	0.00%	CDBG hotel feasibility study
01-9-014-33110-000 Federal Grants Revenue			2,500	2,500	0	(2,500)	0.00%	
01-9-014-33110-432 Other Improvements Fed Grant - Haynes Brook			0	0	0	0	#DIV/0!	
01-9-014-33110-437 Other Improvements Fed Grant - Capital CDBG - Whitewater Park & Play		400,000	0	400,000	0	(400,000)	0.00%	Grant reimbursement for single audit fees
01-9-014-33110-440 Other Improvements Fed Grant - Capital Land&Water Conservation		15,000	0	15,000	0	(15,000)	0.00%	
01-9-014-33110-449 Other Improvements Fed Grant - Capital NHDOT TAP Grant - Walkway		458,332	0	458,332	0	(458,332)	0.00%	
01-0-000-33111-447 Fed Grant - Operating Opportunity Zone Work (Match for grant)			0	0	0	0	#DIV/0!	
01-0-000-33111-123 Fed Grant - Operating COVID-19 Expenditures			0	0	117	117	#DIV/0!	Applying for MDT Grant to offset costs of e-ticket & e-crash in cruisers
01-2-103-33111-403 Grants - VAWA			30,000	30,000	12,305	(17,695)	41.02%	
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating			300,000	300,000	34,956	(265,044)	11.65%	Health & Human Services federal grant for drug/alcohol prevention & education (Franklin Mayor's Drug & Alcohol Abuse Task Force)
01-5-000-33110-451 Fed Grant - Capital Land&Water Conservation Fund		40,300	0	40,300	0	(40,300)	0.00%	
01-5-000-35085-451 Donations-Daniell Park Bath House		45,000	0	45,000	0	(45,000)	0.00%	
01-5-211-33111-125 Admin Fed Grant - Operating COVID - Rec State DOE			0	0	0	0	#DIV/0!	
01-5-211-33111-126 Admin Fed Grant - Operating COVID - Rec Emergency Child Care		58,527	0	58,527	0	(58,527)	0.00%	
01-0-000-33111-127 Fed Grant - Operating COVID CARES State Elections			0	0	0	0	#DIV/0!	
01-5-211-33111-439 Admin Fed Grant - Operating 21 Century			170,204	170,204	51,722	(118,482)	30.39%	Recreation - 21st Century Grant
01-5-211-33111-456 Admin Fed Grant - Operating NRPA (Nat'l Recreation & Park Assoc)		62,500	0	62,500	0	(62,500)	0.00%	
01-9-014-33590-445 Other Improvements CDFA Tax Credits CDFA Tax Credits Grant		356,741	0	356,741	0	(356,741)	0.00%	

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	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	7/27/21 Default Budget Revenues	Budget Council Adopted, Resolutions & Encumbrances	Actual Revenues thru 12/31/21	Variance	% Collected	
Total Federal & State Government	0	1,772,317	1,061,496	2,833,813	888,453	(1,526,119)	31.35%	
Revenue From Charges For Services								
01-3-121-34049-000 Admin Misc MSD Fees			6,740	6,740	4,060	(2,680)	60.24%	digging & driveway permits fees
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees			155,596	155,596	68,188	(87,408)	43.82%	Solid waste disposal fee: admin fee - 1,608 tons @ \$25 per (\$40,200); \$100 per year hauler permits (\$400); July thru Dec 2021 804 tons @ \$71.14 ton =(\$57,197); Jan thru June 2022- 804 tons @ \$71.89= (\$57,799)
01-3-238-34042-000 Transfer Station Operations Demolition			127,500	127,500	81,472	(46,028)	63.90%	Fees collected for demolition at transfer station 850 tons @ \$150 per ton = \$127,500 (11 per ton increase in demo tipping fee)
01-3-238-34043-000 Transfer Station Operations Recycling Revenues			48,000	48,000	32,204	(15,796)	67.09%	Revenues generated from sale of recycled materials collected at transfer station.
01-1-501-35090-000 Misc Finance Revenues			1,500	1,500	354	(1,146)	23.59%	\$1,000 MMRS grant administration 5% of grant total (see Grants Special Revenue Fund); \$500 Notary fees
01-1-000-34011-000 Planning Board Fees			3,000	3,000	832	(2,168)	27.74%	The Planning board fees vary depending on the number of applications.
01-1-000-34012-000 Zoning Board Fees			1,500	1,500	1,444	(56)	96.28%	Application & abutter notice fees
01-1-000-34015-000 Misc PLU Fees			100	100	73	(27)	73.00%	Copy fees, tax cards, etc.
01-5-000-34050-000 Rec - Summer Program			85,000	85,000	114,010	29,010	134.13%	Fees for summer playground program
01-5-000-34050-113 Rec - Summer Program After School Program - Rec			135,000	135,000	62,056	(72,944)	45.97%	Fees for before/after school programs
01-5-000-34051-000 Rec - Sports Fees			8,000	8,000	6,119	(1,881)	76.49%	Fees for programs - basketball, soccer, etc.; field fee for leagues
01-5-000-34059-000 Rec - Misc Fees			7,500	7,500	6,018	(1,482)	80.23%	Rental fees for BRCC, Odell lights, non resident beach Fees; donations for downtown flower watering
01-2-000-34061-000 Pistol Permits			150	150	180	30	120.00%	Concealed weapon permit fees.
01-2-000-34062-000 Police Reports			1,020	1,020	520	(500)	50.98%	Copies of incident reports for accidents, arrests, and any other activity
01-2-000-34064-000 Court Fines			2,500	2,500	503	(1,997)	20.11%	All fines for municipal ordinance violations collected by the court are forwarded to the City
01-2-000-34065-000 Parking Fines			500	500	90	(410)	18.00%	Receipts from parking tickets
01-2-000-34066-000 Witness Fees			250	250	0	(250)	0.00%	
01-2-000-34067-000 Finger Printing Fees			50	50	60	10	120.00%	\$10 resident/\$15 non resident
01-2-000-34068-000 K9 Program			0	0	0	0	#DIV/0!	Fundraising efforts to support K9 Officer
01-2-000-34069-000 Misc Police Fees			100	100	307	207	307.47%	includes new VIN verification fee
01-2-000-34071-000 Fire Reports			150	150	40	(110)	26.67%	Insurance company request for reports (fire, motor vehicle).
01-2-000-34072-000 Fire Alarms			15,000	15,000	14,780	(220)	98.53%	36 Fire alarm boxes @ \$275 each, Fire Alarm Listed Agent program (55 listed agents=\$65 per person annually), \$1525 misc charges
01-2-000-34073-000 Fire Permits			100	100	0	(100)	0.00%	Charge Only for Category Three (Brush) Fire Permits
01-2-000-34074-000 Illegal Fire Fee			250	250	0	(250)	0.00%	Incidents @ \$250
01-2-000-34079-000 Misc Fire Fees			2,000	2,000	3,864	1,864	193.19%	AEMT Refresher, life safety inspections, foster care inspections, inspections, re-inspections
01-2-000-35095-000 Ambulance Billing			500,000	500,000	4,292	(495,708)	0.86%	Ambulance billing fees administered though Enhanced EMS (billing rates 65% above Medicare inline with Regional and Statewide Municipal EMS service providers); \$80,000 Andover addition billing revenues
01-2-000-35097-000 Fire Ambulance Services Fees			80,000	80,000	40,000	(40,000)	50.00%	Andover ambulance services (\$80,000 Yearly Contract)
01-2-000-35099-000 Police Dispatch Fees			90,500	90,500	45,250	(45,250)	50.00%	Dispatch services for the towns of Alexandria (\$7,500); Andover (\$8,500); Hill (\$6,100); Danbury (\$6,100); Bristol (\$62,300)
Total Charges For Services	0	0	1,272,006	1,272,006	486,716	(785,290)	38.26%	
Revenue From Miscellaneous Sources								
01-0-000-35020-000 Interest Income			15,000	15,000	2,344	(12,656)	15.63%	Interest earned on City's bank accounts
01-0-000-33540-000 Contingent Grant Revenue			30,000	30,000	11,670	(18,330)	38.90%	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
01-0-000-33540-404 Contingent Grant Drug Free Communities			0	0	5,103	5,103	#DIV/0!	Used to record soft match for the Mayor's Drug Task Force - 100% offset by expenditure line 01-1-302-40599-404 in City Manager budget

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenues General Fund Revenues - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items	FY 2022 Budget							
	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	7/27/21 Default Budget Revenues	Budget Council Adopted, Resolutions & Encumbrances	Actual Revenues thru 12/31/21	Variance	% Collected	
01-1-000-35032-000 Lease Revenues- Cell Towers			0	0	0	0	#DIV/0!	Council moved to water fund
01-6-511-35034-000 Rent - FBIDC			0	0	0	0	#DIV/0!	No longer charging rent
01-1-000-35035-000 Lease - Solar Garden			0	0	0	0	#DIV/0!	(2) City owned sites: Town Solar 1 LLC (17k/yr), Town Solar LLC 2 (17k/yr);
01-1-000-35036-000 Lease - Cumberland Farms		311,250	0	311,250	0	(311,250)	0.00%	FY2021 assumes 6 months of operations
01-1-944-35040-000 Shared Costs - Bessie Rowell			92,935	92,935	44,620	(48,315)	48.01%	202 Central Street
01-1-944-35040-112 Bessie Rowell Shared Costs - BRCC Cleaning			24,793	24,793	0	(24,793)	0.00%	Revenue from (3) non City occupants of BRCC for shared expenditures for
01-1-000-35082-000 Cable TV Franchise Fee			96,000	96,000	0	(96,000)	0.00%	cleaning, maintenance, paper products, etc.; Includes \$15,000 (\$5,000 each
01-1-000-35033-000 Rent - Fife			802	802	0	(802)	0.00%	occupant to capital reserve fund for future capital needs of the building)
01-0-000-35011-000 Sale of Municipal Property		91,867	90,000	181,867	61,869	(119,998)	34.02%	City custodians cleaning Headstart & TRIP Center
01-0-000-35090-000 Misc Revenues			45,000	45,000	64,091	19,091	142.42%	Franchise fee
01-0-000-35085-000 Donations from Non Public Sources			0	0	0	0	#DIV/0!	Rental of City owned property \$800 Fife; \$1 Amateur Radio Club; \$1 Targeteers
01-0-000-35085-440 Donations from Non Public Sources Land&Water Conservation Fund		61,688	0	61,688	0	(61,688)	0.00%	purchase of 42 Canal St (\$40,000)
01-0-000-35085-449 Donations from Non Public Sources NHDOT TAP Grant - Walkway		114,583	0	114,583	0	(114,583)	0.00%	Other revenues not specifically defined or anticipated. \$229,696 one time
01-4-411-35091-000 Admin Welfare Reimbursements			3,000	3,000	427	(2,573)	14.24%	surplus revenue per State 20/21 budget - to capital reserve fund for police
01-0-000-33111-455 Fed Grant - ARPA		(298,048)	300,000	1,952	454,667	452,715	23292.37%	dispatch update
Total Miscellaneous Sources	0	281,340	697,530	978,870	644,791	(334,079)	65.87%	welfare lien reimbursements
Interfund Operating Transfers In								
01-0-000-39121-000 Transfer from Special Revenue Funds			17,160	17,160	0	(17,160)	0.00%	portion of cleaning contract paid by library that general fund is now providing
01-0-000-39140-000 Transfer from Enterprise Funds			3,432	3,432	0	(3,432)	0.00%	portion of cleaning contract paid by water/sewer that general fund is now
01-0-000-39150-000 Trans from CRF's		100,000	0	100,000	0	(100,000)	0.00%	providing
01-0-000-39160-000 Trans from Trust & Agency			3,700	3,700	0	(3,700)	0.00%	Municipal Transportation Improvement Fund for Parking Lots (Keegan Block &
Total Interfund Operating Transfers In	0	100,000	24,292	124,292	0	(124,292)	0.00%	Church Street)
Other Financing Resources								Trust Fund for Odell Park equals total expenditures for Odell Park under
01-0-000-24401-000 FB, Reserved for Encumbrances	1,087,800							buildings
01-0-000-24401-000 FB, Reserved for Special Purposes		9,986						
Total Other Financing Resources	0	0	0	0	0	0	#DIV/0!	
General Fund Totals:	1,087,800	2,161,198	20,646,569	23,895,567	18,809,382	(3,569,158)	78.71%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Council Adopted, Resolutions & Encumbrances	Actual Expenditures thru 12/31/21	Variance		% Expended
GENERAL FUND EXPENDITURES									
GENERAL GOVERNMENT - EXECUTIVE									
City Council									
01-1-301-40130-000 Mayor/City Council Elected Official Wages				4,700	4,700	2,375	2,325	50.53%	(1) mayor @ \$2,000/yr.; (9) councilors @\$300/yr. 1.45% (set by federal government) Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire City Manager continuing education NHMA dues
01-1-301-40220-000 Mayor/City Council Social Security				291	291	141	150	48.40%	
01-1-301-40225-000 Mayor/City Council Medicare				68	68	33	35	48.47%	
01-1-301-40260-000 Mayor/City Council WC Ins				13	13	11	2	85.86%	
01-1-301-40560-000 Mayor/City Council Membership/Dues				7,000	7,000	6,922	79	98.88%	
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department				900	900	359	541	39.91%	
Total City Council		0	0	12,972	12,972	9,841	3,132	75.86%	
City Manager's Office									
01-1-302-40110-000 City Mgr Office FT Wages				154,917	154,917	71,488	83,429	46.15%	City Manager (Milner) & Executive Assistant (Lanzillo) Executive Assistant taking minutes at night meetings Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-1-302-40140-000 City Mgr Office OT Wages				5,000	5,000	1,519	3,481	30.38%	
01-1-302-40210-000 City Mgr Office Health & Dental Ins				58,841	58,841	29,106	29,735	49.47%	
01-1-302-40215-000 City Mgr Office Life Ins				1,400	1,400	643	757	45.94%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual 6.2% (set by federal government) 1.45% (set by federal government)
01-1-302-40220-000 City Mgr Office Social Security				9,915	9,915	4,446	5,469	44.84%	
01-1-302-40225-000 City Mgr Office Medicare				2,319	2,319	1,048	1,271	45.19%	
01-1-302-40230-000 City Mgr Office NHRS				22,484	22,484	10,817	11,667	48.11%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages City Manager continuing education Executive Assistant continuing education office & cellular phone Pay & Classification Study
01-1-302-40250-000 City Mgr Office Unemployment				62	62	30	32	47.97%	
01-1-302-40260-000 City Mgr Office WC Ins				431	431	372	59	86.24%	
01-1-302-40290-000 City Mgr Office Prof Devel				2,000	2,000	0	2,000	0.00%	
01-1-302-40291-000 City Mgr Office Staff Devel				300	300	0	300	0.00%	
01-1-302-40341-000 City Mgr Office Telephone				1,300	1,300	571	729	43.94%	
01-1-302-40390-000 City Mgr Office Other Prof Services				15,000	15,000	0	15,000	0.00%	
01-1-302-40491-000 City Mgr Office - Nuisance Abatement		40,478		50,000	90,478	16,327	74,151	18.04%	clean up of nuisance and/or deeded properties and RSA 155 properties Joint Loss Safety Committee ICMA, NHMMA & GFOA dues
01-1-302-40529-000 City Mgr Office - Joint Loss Safety		2,500		1,000	3,500	413	3,087	11.80%	
01-1-302-40560-000 City Mgr Office Membership/Dues				1,100	1,100	200	900	18.18%	
01-1-302-40599-000 City Manager Contingent Grant				30,000	30,000	6,684	23,316	22.28%	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
01-1-302-40599-404 City Manager Contingent Grant Drug Free Communities				0	0	922	(922)	#DIV/0!	used to record soft match for the Mayor's Drug Task Force - 100% offset by revenue line 01-0-000-33540-404 N/A for FY22 as grant ended in FY21
01-1-302-40625-000 City Mgr Office Postage				150	150	36	114	23.90%	
01-1-302-40670-000 City Mgr Office Books & Pub				250	250	57	193	22.94%	resource material for city manager & newspaper subscriptions for city departments unanticipated expenditures in lieu of supplemental budget appropriation
01-1-302-40898-000 City Mgr Office Contingency				47,579	47,579	2,594	44,985	5.45%	
Total City Manager's Office		42,978	0	404,049	447,027	147,274	299,754	32.95%	
TOTAL GENERAL GOVERNMENT - EXECUTIVE		42,978	0	417,022	460,000	157,114	302,885	34.16%	
GENERAL GOVERNMENT - ELECTION, REGISTRATIONS & VITAL STATISTICS									
City Clerk/Tax Collector Office									
01-1-401-40110-000 City Clerk/Tax FT Wages				83,307	83,307	43,274	40,033	51.95%	65% of wages for City Clerk/Tax Collector (Gargano); Deputy City Clerk/Tax Collector (Davis); Account Clerk (Open); 35% wages in water/sewer funds

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01-1-401-40110-127 City Clerk/Tax FT Wages COVID CARES State Elections			0		0	0	0	#DIV/0!	
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins			64,880		64,880	19,419	45,460	29.93%	Executive Assistant taking minutes at night meetings
01-1-401-40215-000 City Clerk/Tax Life Ins			658		658	285	373	43.35%	to taking a different plan option as original increase in premiums were estimated at 2.46%
01-1-401-40220-000 City Clerk/Tax Social Security			5,165		5,165	2,671	2,494	51.72%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-1-401-40225-000 City Clerk/Tax Medicare			1,208		1,208	625	583	51.73%	6.2% (set by federal government)
01-1-401-40230-000 City Clerk/Tax NHRS			11,713		11,713	5,888	5,825	50.27%	1.45% (set by federal government)
01-1-401-40250-000 City Clerk/Tax Unemployment			60		60	29	31	47.97%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-1-401-40260-000 City Clerk/Tax WC Ins			227		227	196	31	86.31%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-1-401-40290-000 City Clerk/Tax Prof Devel			1,800		1,800	511	1,289	28.38%	Tax & Clerk Conferences (Gargano), Tax Workshop (All), City Clerk Workshop (All), NHGFOA
01-1-401-40341-000 City Clerk/Tax Telephone			400		400	196	204	48.90%	Conference (Gargano)
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.			2,210		2,210	536	1,674	24.26%	Telephone expenses
01-1-401-40391-000 City Clerk/Tax Code Book			3,000		3,000	1,195	1,805	39.83%	Title search for liens & deeds
01-1-401-40440-000 City Clerk/Tax Equip Lease			1,780		1,780	1,193	587	67.00%	Website e-code updates
01-1-401-40550-000 City Clerk/Tax Printing			700		700	0	700	0.00%	(7 months for this year due to proration \$980)
01-1-401-40560-000 City Clerk/Tax Membership/Dues			95		95	40	55	42.11%	preprinted tax bills & first class envelopes
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department		300	1,200		1,500	831	669	55.43%	NH Clerk's Association/NH Tax Collector's Association, New England Clerk's Assoc.
01-1-401-40625-000 City Clerk/Tax Postage			7,500		7,500	2,479	5,021	33.06%	State printer cartridges & dog tags
01-1-401-40626-000 City Clerk/Tax Registry Fees			1,000		1,000	159	841	15.88%	Tax redemptions/Registry fees
01-1-401-40670-000 City Clerk/Tax Books & Pub			400		400	0	400	0.00%	Digital subscription for red & blue book values
Total City Clerk/Tax Collector Office		300	0	187,303	187,603	79,527	108,076	42.39%	
Elections									
01-1-403-40130-000 Elections Elected Official Wages			5,025		5,025	2,789	2,236	55.50%	(1) Election; October 2021 (City Election)
01-1-403-40260-000 Elections WC Ins			14		14	12	2	87.61%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-1-403-40439-000 Elections Other Contracted Services			900		900	900	0	100.00%	3 wards at \$300/ward
01-1-403-40611-000 Elections Supplies - Spec Department		600	2,200		2,800	1,360	1,440	48.57%	election worker food (\$300); supplies (\$400); Ballots and ballot coding for voting machines (\$1,500)
01-1-403-40625-000 Elections Postage			750		750	731	19	97.47%	Voter Registration list purge in summer of 2021, more postage required to send out letters.
Total Elections		600	0	8,889	9,489	5,792	3,697	61.04%	
TOTAL GENERAL GOVERNMENT - ELECTION, REGISTRATIONS & VITAL STATISTICS		900	0	196,192	197,092	85,319	111,773	43.29%	
GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION									
Finance Office									
01-1-501-40110-000 Finance Office FT Wages			163,620		163,620	75,400	88,220	46.08%	Finance Director (Gaudette 80%); Accountant (Newton 80%); Finance Assistant (Kulacz 90%); remaining wages in water/sewer funds
01-1-501-40130-000 Finance Office Elected Official Wages			1,500		1,500	740	760	49.37%	Stipend for Treasurer (Lanzillo \$1,000) & Deputy Treasurer's (Creasey & Ryea \$250 each)
01-1-501-40140-000 Finance Office OT Wages			3,600		3,600	4,961	(1,361)	137.81%	Additional hours needed for special projects
01-1-501-40210-000 Finance Office Health & Dental Ins			69,875		69,875	28,602	41,272	40.93%	to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-1-501-40215-000 Finance Office Life Ins			1,261		1,261	504	757	39.96%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-1-501-40220-000 Finance Office Social Security			10,461		10,461	4,982	5,478	47.63%	6.2% (set by federal government)
01-1-501-40225-000 Finance Office Medicare			2,446		2,446	1,165	1,281	47.62%	1.45% (set by federal government)
01-1-501-40230-000 Finance Office NHRS			23,687		23,687	12,117	11,570	51.16%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-1-501-40250-000 Finance Office Unemployment			77		77	37	40	47.98%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-1-501-40260-000 Finance Office WC Ins			457		457	394	63	86.29%	9.1% increase in contribution rates from FY21; premiums are a % of wages

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items		FY 2022 Budget						
	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-1-501-40290-000 Finance Office Prof Devel	9,200		2,000	11,200	249	10,951	2.22%	Finance Director continuing education (AICPA/GFOA/APA). Includes 8 hours of Accufund training at \$300 per hour Accountant & Finance Assistant - AccuFund Accounting Software User's Group; American Payroll Association. Specialized payroll training in Accufund for Finance Assistant \$800 Audit \$22,500 total - \$18,000 general fund (80%), \$3,375 water (15%), \$1125 sewer (5%); OPEB Actuarial Study (\$2,000); Single Audit \$5,000 (\$2,500 offset by revenue see line 01-9-014-33110-000) \$180 GFOA (office); \$70 NHGFOA (Finance Director & Newton); \$15 NEGFOA (Gaudette); \$15 ANHPEHRA (office); \$220 American Payroll Association (Kulacz) Accounts payable and payroll \$300 Governmental GAAP ; Misc Finance Publication/Books
01-1-501-40291-000 Finance Office Staff Devel			2,800	2,800	0	2,800	0.00%	
01-1-501-40330-000 Finance Office Audit			25,000	25,000	0	25,000	0.00%	
01-1-501-40560-000 Finance Office Membership/Dues			500	500	85	415	17.00%	
01-1-501-40625-000 Finance Office Postage			2,500	2,500	802	1,698	32.09%	
01-1-501-40670-000 Finance Office Books & Pub			900	900	436	464	48.44%	
Total Finance Office	9,200	0	310,683	319,883	130,475	189,408	40.79%	
Assessing Office								
01-1-503-40110-000 Assessing FT Wages			52,788	52,788	25,236	27,552	47.81%	
01-1-503-40210-000 Assessing Health & Dental Ins			0	0	0	0	#DIV/0!	
01-1-503-40215-000 Assessing Life Ins			350	350	174	176	49.69%	
01-1-503-40220-000 Assessing Social Security			3,273	3,273	1,473	1,800	45.02%	
01-1-503-40225-000 Assessing Medicare			765	765	345	421	45.01%	
01-1-503-40230-000 Assessing NHRS			6,253	6,253	3,189	3,063	51.01%	
01-1-503-40250-000 Assessing Unemployment			31	31	15	16	47.97%	
01-1-503-40260-000 Assessing WC Ins			121	121	105	16	86.62%	
01-1-503-40291-000 Assessing Staff Devel			200	200	0	200	0.00%	
01-1-503-40336-000 Assessing Assessing			56,000	56,000	27,500	28,500	49.11%	
01-1-503-40341-000 Assessing Telephone			400	400	98	302	24.45%	
01-1-503-40342-000 Assessing Software Maint			6,725	6,725	6,725	0	100.00%	
01-1-503-40440-000 Assessing Equip Lease			1,000	1,000	328	672	32.82%	
01-1-503-40560-000 Assessing Membership/Dues			250	250	0	250	0.00%	
01-1-503-40610-000 Assessing Supplies - Operating			150	150	51	99	33.88%	
01-1-503-40625-000 Assessing Postage			1,000	1,000	118	882	11.84%	
Total Assessing Office	0	0	129,306	129,306	65,357	63,949	50.54%	
Information Technology								
01-1-506-40342-000 IT Software Maint			24,500	24,500	19,263	5,237	78.63%	
01-1-506-40390-000 IT Other Prof Serv.	2,450		61,436	63,886	68,965	(5,079)	107.95%	
Total Information Technology	2,450	0	85,936	88,386	88,228	158	99.82%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items	FY 2022 Budget							
	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
TOTAL GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION	11,650	0	525,926	537,576	284,061	253,515	52.84%	
GENERAL GOVERNMENT - LEGAL								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
01-1-531-40320-000 General Legal Legal			30,000	30,000	20,510	9,490	68.37%	Planning board legal costs
01-1-531-40323-000 General Legal Legal - PBA			2,600	2,600	0	2,600	0.00%	Zoning board legal costs
01-1-531-40324-000 General Legal Legal - ZBA			5,500	5,500	0	5,500	0.00%	Legal counsel other than City Solicitor (representation conflict, expertise, etc.)
01-1-531-40325-000 General Legal Outside Legal			2,000	2,000	1,057	943	52.84%	
TOTAL GENERAL GOVERNMENT - LEGAL	0	0	40,100	40,100	21,567	18,533	53.78%	
GENERAL GOVERNMENT - PLANNING & ZONING								
01-1-911-40110-000 Planning FT Wages			115,624	115,624	62,555	53,069	54.10%	Planning & Zoning Director/Special Projects Coordinator (Open); Part Time Administrative Secretary (Bibbins)
01-1-911-40210-000 Planning Health & Dental Ins			45,603	45,603	5,690	39,913	12.48%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46%
01-1-911-40215-000 Planning Life Ins			624	624	275	349	44.02%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-1-911-40220-000 Planning Social Security			7,169	7,169	3,878	3,290	54.10%	6.2% (set by federal government)
01-1-911-40225-000 Planning Medicare			1,677	1,677	907	769	54.11%	1.45% (set by federal government)
01-1-911-40230-000 Planning NHRS			11,486	11,486	6,435	5,051	56.03%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-1-911-40250-000 Planning Unemployment			62	62	30	32	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-1-911-40260-000 Planning WC Ins			5,394	5,394	4,657	737	86.33%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-1-911-40290-000 Planning Prof Devel			150	150	0	150	0.00%	This involves costs for educational workshops for Board members
01-1-911-40291-000 Planning Staff Devel			100	100	90	10	90.00%	This involves costs for educational workshops for staff
01-1-911-40341-000 Planning Telephone			450	450	196	254	43.47%	This is a standard office expenditure
01-1-911-40439-000 Planning Other Contracted Services			4,700	4,700	0	4,700	0.00%	P & Z will continue to pay for the annual maintenance of the tax maps [\$3,700] and will contribute one-half [\$1,000] of the annual costs associated with the public hosting fee of \$2,000. The tax maps are available online for easy access by residents, real estate agents, and others.
01-1-911-40440-000 Planning Equip Lease			900	900	328	572	36.47%	Maintenance costs associated with copy machine that is shared between Planning and Assessing
01-1-911-40560-000 Planning Membership/Dues			6,466	6,466	6,386	80	98.76%	Lakes Region Planning Commission (\$6,386) ; NH Planner Association (\$80)
01-1-911-40625-000 Planning Postage			1,200	1,200	432	768	36.02%	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			200	200	0	200	0.00%	Educational materials for staff and board members including the annual updates for land use legislation; we are trying to reduce the costs by utilizing online materials as much as possible. The figure is increased slightly from FY 21 as the price of some critical publications [for example an important Legal handbook] have risen.
TOTAL GENERAL GOVERNMENT - PLANNING & ZONING	0	0	201,804	201,804	91,859	109,945	45.52%	
GENERAL GOVERNMENT - BUILDINGS								
City Hall								
01-1-941-40410-000 City Hall Electricity			6,000	6,000	2,194	3,806	36.56%	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 (7 of 12)
01-1-941-40411-000 City Hall Heating Oil/Gas			17,079	17,079	4,983	12,096	29.18%	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 (7 of 12)
01-1-941-40412-000 City Hall Water/Sewer			2,210	2,210	850	1,360	38.46%	Water and sewer charges to city hall; increased water and sewer use!
01-1-941-40430-000 City Hall Bldg Repairs & Maint			1,500	1,500	303	1,197	20.18%	Ongoing maintenance activities
01-1-941-40439-000 City Hall Other Contracted Services	17,259		10,130	27,389	15,587	11,802	56.91%	Council chambers maint \$500; windows cleaning \$980; fire alarm & extinguisher maintenance \$2,500; heating system maintenance \$800; carpet cleaning \$600; emergency light testing & inspection \$750; Slate roof repair \$4000

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-1-941-40690-000 City Hall Misc Supplies				1,700	1,700	853	847	50.17%	restroom (paper, soap) & cleaning supplies (in house 2nd year)
Total City Hall		17,259	0	38,619	55,878	24,770	31,108	44.33%	
Proulx, Parks & Beaches									
01-1-942-40410-000 Parks & Beaches Electricity				8,000	8,000	4,498	3,502	56.23%	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 (7 of 12)
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas				10,000	10,000	2,039	7,961	20.39%	
01-1-942-40412-000 Parks & Beaches Water/Sewer				4,500	4,500	772	3,728	17.16%	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 (7 of 12)
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint				7,350	7,350	9,316	(1,966)	126.75%	water and sewer charges to various facilities
01-1-942-40439-000 Parks & Beaches Other Contracted Services		34,190		6,207	40,397	30,957	9,440	76.63%	Ongoing maintenance to dugouts; fencing; restrooms; bath houses; vandal repair, (\$3,500)
01-1-942-40690-000 Parks & Beaches Misc Supplies				6,000	6,000	865	5,135	14.42%	Heating system maintenance \$500; gym floors \$2,500, alarm system service \$700; emergency light testing & inspection \$507; back door replacement \$2,000
Total Proulx, Parks & Beaches		34,190	0	42,057	76,247	48,448	27,799	63.54%	restroom (paper, soap) & cleaning supplies; signage all city parks & beaches, wood chips \$2500
Odell Cottage									
01-1-943-40411-000 Odell Cottage Heating Oil/Gas				2,800	2,800	606	2,194	21.63%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
01-1-943-40412-000 Odell Cottage Water/Sewer				400	400	149	251	37.18%	
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint				500	500	0	500	0.00%	
Total Odell Cottage		0	0	3,700	3,700	754	2,946	20.39%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
Bessie Rowell Community Center									
01-1-944-40410-000 Bessie Rowell Electricity				24,000	24,000	12,590	11,410	52.46%	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 (7 of 12)
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas				24,000	24,000	6,520	17,480	27.17%	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 (7 of 12)
01-1-944-40412-000 Bessie Rowell Water/Sewer				5,910	5,910	2,345	3,565	39.68%	Water and sewer charges for BRCC
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint				5,500	5,500	3,890	1,610	70.73%	General maintenance on building interior/ exterior
01-1-944-40439-000 Bessie Rowell Other Contracted Services		4,900		11,268	16,168	11,740	4,428	72.61%	Security system \$1,200; fire alarm inspection \$2,138; strip & wax floors \$2,680; hood inspection \$300; emergency light testing & inspection \$1,050; grease trap maint. \$750; pest control \$650; (other unforeseen \$2,500)
01-1-944-40690-000 Bessie Rowell Misc Supplies				6,000	6,000	3,513	2,487	58.55%	restroom (paper, soap) & cleaning supplies; ice melt; etc.(in house)
Total Bessie Rowell Community Center		4,900	0	76,678	81,578	40,599	40,979	49.77%	
TOTAL GENERAL GOVERNMENT - BUILDINGS		56,349	0	161,054	217,403	114,571	102,832	52.70%	
GENERAL GOVERNMENT - INSURANCE									
01-1-961-40521-000 Property Ins General Liability				120,772	120,772	124,019	(3,247)	102.69%	**Update FY22 Change from Travelers to Wright Ins to reduce costs.** Wright Ins \$167,739 - \$120,772.08 general(72%), \$38,579.97 water(23%), \$8,386.95 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	5,000	7,646	(2,646)	152.91%	
TOTAL GENERAL GOVERNMENT - INSURANCE		0	0	125,772	125,772	131,665	(5,893)	104.69%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
GENERAL GOVERNMENT - OTHER									
01-1-991-40299-000 City Hall Travel				1,000	1,000	93	907	9.35%	mileage reimbursement for employees attending meetings, conferences, training, etc.
01-1-991-40440-000 Gen Gov/City Hall Equip Lease				5,095	5,095	3,796	1,299	74.51%	Copier lease \$1,442 expires 1/2/24; Postage machine lease \$1,653; Copier maintenance agreement \$2,000
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices				7,500	7,500	5,224	2,276	69.65%	Citywide advertising for positions, legal notices, etc.
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating				12,000		4,776	(4,776)	#DIV/0!	Citywide copier/printer paper & City Hall office supplies
01-1-991-40610-123 Gen Gov/City Hall Supplies - Operating COVID-19 Expenditures				0	0	402	(402)	#DIV/0!	
TOTAL GENERAL GOVERNMENT - OTHER		0	0	25,595	25,595	14,292	(697)	55.84%	
GRAND TOTAL GENERAL GOVERNMENT		111,877	0	1,693,464	1,805,341	900,448	892,893	49.88%	
PUBLIC SAFETY									
POLICE DEPARTMENT									
Police Admin									
01-2-101-40110-000 Police Admin FT Wages				355,916	355,916	167,023	188,893	46.93%	Chief (Goldstein); Lieutenants' (Poirier & Hale); Account Clerk (Stephens); Part Time Secretary (Freeman)
01-2-101-40210-000 Police Admin Health & Dental Ins				34,774	34,774	17,637	17,137	50.72%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-2-101-40215-000 Police Admin Life Ins				2,370	2,370	1,154	1,217	48.67%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-2-101-40220-000 Police Admin Social Security				4,586	4,586	1,980	2,606	43.17%	6.2% (set by federal government)
01-2-101-40225-000 Police Admin Medicare				5,161	5,161	2,423	2,738	46.94%	1.45% (set by federal government)
01-2-101-40230-000 Police Admin NHRS				96,561	96,561	49,924	46,637	51.70%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-2-101-40250-000 Police Admin Unemployment				155	155	74	81	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-2-101-40260-000 Police Admin WC Ins				7,925	7,925	6,842	1,083	86.33%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-2-101-40291-000 Police Admin Staff Devel				19,000	19,000	14,525	4,475	76.45%	\$2500 Training for Command Staff; \$3000 training Communications Division; \$12,000 Patrol Division; \$1500 associated cost - mileage/lodging
01-2-101-40345-000 Police Admin Equip Maint				1,800	1,800	880	920	48.89%	General office equipment repair: PBT and Radar calibration
01-2-101-40350-000 Police Admin Medical				2,500	2,500	438	2,062	17.52%	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	3,500	666	2,834	19.02%	Lease of photocopier
01-2-101-40551-000 Police Admin Advert/Legal Notices				3,000	3,000	0	3,000	0.00%	Ads for openings and mandatory legal notifications, food for prisoners
01-2-101-40560-000 Police Admin Membership/Dues				2,000	2,000	265	1,735	13.25%	Dues for NH Chiefs Association, NESPIN, American Poly Association, IACPnet
01-2-101-40610-000 Police Admin Supplies - Operating				20,000	20,000	5,134	14,866	25.67%	Custom forms, parking tickets, general office supplies, stationary, office furniture, toner-color and black/white (\$5,000)
01-2-101-40625-000 Police Admin Postage				1,000	1,000	154	846	15.37%	General postage , certified mailings
01-2-101-40642-000 Police Admin Uniforms				2,500	2,500	1,803	697	72.12%	Uniform replacement for Chief and 2 Lieutenants.
01-2-101-40643-000 Police Admin Uniform Cleaning				5,000	5,000	1,291	3,709	25.81%	Uniform dry cleaning
Total Police Admin		0	0	567,748	567,748	272,211	295,537	47.95%	
Police Investigations/Prosecution									
01-2-102-40110-000 Investigation FT Wages				311,012	311,012	127,942	183,070	41.14%	Prosecutor (Muller) Secretary (Shortt), Sergeant (Matthews), Detective (K. Poirier), 1 FT position Det/Patrol officer (Open)
01-2-102-40140-000 Investigation OT Wages				20,000	20,000	6,097	13,903	30.49%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Resolutions & Continuing Appropriations		Budget	Council				
		Prior Year	(Budget	Council Adopted	Adopted,	Actual			
		Encumbrances	Revisions)	Expenditures	Resolutions & Encumbrances	Expenditures thru 12/31/21	Variance	% Expended	
01-2-102-40210-000 Investigation Health & Dental Ins				99,204	99,204	30,393	68,811	30.64%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21 Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual 6.2% (set by federal government) 1.45% (set by federal government) Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages Prosecutor CLEs, supplies; Training for detectives Tows to impound, supplies for crime scene investigation(water/food extended scenes)Homicides, Barricaded subjects.. NH Bar Association, American Bar Association Supplies for criminal investigation \$800; Trans Union database \$1,812 ; Drug testing kits \$3,000; NESPIN \$100; gloves/PPE \$1,000; Body wire \$2,280; Misc \$1288 Clothing Stipend for Detectives, Det.Sgt. and Prosecutor Criminal code, juv code,ALR updates, court decisions
01-2-102-40215-000 Investigation Life Ins				2,310	2,310	872	1,438	37.76%	
01-2-102-40220-000 Investigation Social Security				8,734	8,734	4,110	4,624	47.06%	
01-2-102-40225-000 Investigation Medicare				4,800	4,800	1,960	2,839	40.84%	
01-2-102-40230-000 Investigation NHRS				85,126	85,126	35,814	49,311	42.07%	
01-2-102-40250-000 Investigation Unemployment				155	155	74	81	47.97%	
01-2-102-40260-000 Investigation WC Ins				6,075	6,075	5,245	830	86.34%	
01-2-102-40290-000 Investigation Prof Devel				6,000	6,000	0	6,000	0.00%	
01-2-102-40390-000 Investigation Other Prof Serv.				6,000	6,000	735	5,265	12.25%	
01-2-102-40560-000 Investigation Membership/Dues				1,000	1,000	75	925	7.50%	
01-2-102-40611-000 Investigation Supplies - Spec Department		5,825		10,280	16,105	3,061	13,044	19.01%	
01-2-102-40642-000 Investigation Uniforms				3,000	3,000	1,500	1,500	50.00%	
01-2-102-40670-000 Investigation Books & Pub				2,500	2,500	203	2,297	8.12%	
Total Police Investigations/Prosecution		5,825	0	566,194	572,019	218,083	353,937	38.13%	
Police Patrol									(4) Sergeants (Ball, Drouin, Guerriero, Walker); (9)FT Patrol Officers (Francis, Hart, Faro, King, Drouin, Harden, Tracy, Smith, 1 open position), 1 Part Time Patrol Office (PT Pool) OT for patrol officers and sergeants; includes mandatory firearms, taser, and academy minimum of 8hrs per officer 100% grant funded - see revenue line 01-2-103-33111-403 Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21 Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual 6.2% (set by federal government) 1.45% (set by federal government) 100% grant funded - see revenue line 01-2-103-33111-403 Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire 100% grant funded - see revenue line 01-2-103-33111-403 No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages Maintenance and repair of mobile and portable radio \$995 (Homeland security grant requirements)Livescan service contract \$3005 Patrol supplies-flares, booking room supplies, dog poles, spithoods, protective gear(gloves), \$750-24hr biohazard remediation(1 fentanyl clean up \$995) Fuel/oil for all police vehicles Uniforms and equipment(boots,belts,holsters);winter boots per union contract, patrol uniforms, bicycle patrol uniforms(new Officer \$5,700) 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 Equipment Replacement; 6 vests at \$800 each and 4 carriers at \$400 each (\$6,400); Taser batteries (\$500); 3 rifles \$1,500 each (\$4,500) ammunition for sidearms ,rifle and shotguns (\$10,000); 2 car radios (\$9,242); lettering for one cruiser (\$750); outfitting two cruisers (\$29,629.35) 7 MDTs - eticket/ecrash maintence (\$7,000), Recharging Flashlights for 6 cruiser \$250 each (\$1,500)
01-2-103-40110-000 Patrol FT Wages				828,118	828,118	399,947	428,171	48.30%	
01-2-103-40140-000 Patrol OT Wages				145,526	145,526	92,504	53,022	63.57%	
01-2-103-40140-403 Patrol OT - VAWA				22,922	22,922	15,833	7,089	69.07%	
01-2-103-40210-000 Patrol Health & Dental Ins				337,804	337,804	157,321	180,484	46.57%	
01-2-103-40215-000 Patrol Life Ins				6,120	6,120	2,723	3,397	44.49%	
01-2-103-40220-000 Patrol Social Security				0	0	87	(87)	#DIV/0!	
01-2-103-40225-000 Patrol Medicare				14,118	14,118	7,130	6,989	50.50%	
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)				332	332	228	104	68.79%	
01-2-103-40230-000 Patrol NHRS				319,341	319,341	169,069	150,272	52.94%	
01-2-103-40230-403 Patrol Retirement - VAWA				6,746	6,746	3,081	3,665	45.67%	
01-2-103-40250-000 Patrol Unemployment				434	434	193	241	44.55%	
01-2-103-40260-000 Patrol WC Ins				26,887	26,887	23,214	3,673	86.34%	
01-2-103-40343-000 Patrol Radio Maint				4,000	4,000	0	4,000	0.00%	
01-2-103-40611-000 Patrol Supplies - Spec Department				9,500	9,500	727	8,773	7.65%	
01-2-103-40636-000 Patrol Fuel Gas/Diesel				35,000	35,000	11,998	23,002	34.28%	
01-2-103-40642-000 Patrol Uniforms		4,180		15,000	19,180	15,788	3,392	82.32%	
01-2-103-40660-000 Patrol Vehicle Maint				45,000	45,000	19,318	25,682	42.93%	
01-2-103-40740-000 Patrol CO - Mach & Equip		7,827		69,521	77,349	58,810	18,539	76.03%	
Total Police Patrol		12,007	0	1,886,369	1,898,377	977,971	920,405	51.52%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items		FY 2022 Budget						
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Council Adopted, Resolutions & Encumbrances	Actual Expenditures thru 12/31/21	Variance	
Total VAWA Grant Expenses		0	0	30,000	30,000	19,143	10,857	
Police Dispatch								
01-2-105-40110-000 Dispatch FT Wages				249,645	249,645	133,320	116,325	53.40%
01-2-105-40140-000 Dispatch OT Wages				35,000	35,000	7,524	27,476	21.50%
01-2-105-40210-000 Dispatch Health & Dental Ins				92,124	92,124	56,826	35,298	61.68%
01-2-105-40215-000 Dispatch Life Ins				1,878	1,878	903	975	48.07%
01-2-105-40220-000 Dispatch Social Security				17,648	17,648	8,666	8,982	49.11%
01-2-105-40225-000 Dispatch Medicare				4,078	4,078	2,035	2,043	49.90%
01-2-105-40230-000 Dispatch NHRS				38,611	38,611	19,371	19,241	50.17%
01-2-105-40250-000 Dispatch Unemployment				155	155	74	81	47.97%
01-2-105-40260-000 Dispatch WC Ins				723	723	625	98	86.40%
01-2-105-40341-000 Dispatch Telephone				20,000	20,000	12,076	7,924	60.38%
01-2-105-40342-000 Dispatch Software Maint				13,500	13,500	10,334	3,166	76.55%
01-2-105-40343-000 Dispatch Radio Maint		30,529		48,577	79,106	36,177	42,929	45.73%
01-2-105-40611-000 Dispatch Supplies - Spec Department				1,675	1,675	35	1,640	2.09%
01-2-105-40642-000 Dispatch Uniforms				2,000	2,000	0	2,000	0.00%
Total Police Dispatch		30,529	0	525,615	556,144	287,965	268,178	51.78%
Police Station								
01-2-109-40410-000 Police Station Electricity				18,500	18,500	8,034	10,466	43.42%
01-2-109-40411-000 Police Station Heating Oil/Gas				8,000	8,000	1,968	6,032	24.60%
01-2-109-40412-000 Police Station Water/Sewer				3,600	3,600	559	3,041	15.52%
01-2-109-40430-000 Police Station Bldg Repairs & Maint		26,852		2,500	29,352	3,318	26,034	11.30%
01-2-109-40439-000 Police Station Other Contracted Services				5,217	5,217	3,514	1,703	67.37%
01-2-109-40690-000 Police Station Misc Supplies				4,000	4,000	954	3,046	23.84%
Total Police Station		26,852	0	41,817	68,669	18,346	50,323	26.72%
GRAND TOTAL POLICE DEPARTMENT		75,213	0	3,587,743	3,662,957	1,774,576	1,888,380	48.45%
FIRE DEPARTMENT								
Fire Admin								
01-2-201-40110-000 Fire Admin FT Wages				214,242	214,242	103,535	110,708	48.33%
01-2-201-40210-000 Fire Admin Health & Dental Ins				84,411	84,411	36,054	48,357	42.71%
01-2-201-40215-000 Fire Admin Life Ins				1,646	1,646	809	837	49.13%
01-2-201-40220-000 Fire Admin Social Security				2,214	2,214	1,094	1,120	49.40%
01-2-201-40225-000 Fire Admin Medicare				3,107	3,107	1,482	1,625	47.70%
01-2-201-40230-000 Fire Admin NHRS				63,919	63,919	32,753	31,166	51.24%

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance		% Expended
01-2-201-40250-000 Fire Admin Unemployment				93	93	45	48	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages staff development for Fire Chief and Deputy Chief (leadership and suppression) staff development for Admin Secretary; Car seat safety and Microsoft applications (4) landlines, (5) cell phones, (8) iPads new hire physicals \$500, (20) annual=\$432 Emergency Reporting software agreement (\$3260) Rover Responding App (\$500) Background checks (3@\$62) Copier lease Printing for letterhead, business cards and envelopes Dues for NHAFC and meetings for Chief and Deputy disposable office supplies for the station; pens, note pads, label tape, etc... Postage for department correspondence, shipping packages; UPS and certified mail Uniforms for Fire Chief and Deputy Fire Chief publications for training and leadership office furniture; aging office chairs Grant portion of new ambulance - payments moved to debt service
01-2-201-40260-000 Fire Admin WC Ins				18,265	18,265	15,770	2,495	86.34%	
01-2-201-40290-000 Fire Admin Prof Devel				2,000	2,000	56	1,944	2.79%	
01-2-201-40291-000 Fire Admin Staff Devel				250	250	0	250	0.00%	
01-2-201-40341-000 Fire Admin Telephone				5,515	5,515	2,917	2,598	52.90%	
01-2-201-40350-000 Fire Admin Medical				9,140	9,140	7,808	1,333	85.42%	
01-2-201-40390-000 Fire Admin Other Prof Serv.				3,950	3,950	4,318	(368)	109.31%	
01-2-201-40440-000 Fire Admin Equip Lease				850	850	371	479	43.63%	
01-2-201-40550-000 Fire Admin Printing				500	500	219	281	43.82%	
01-2-201-40560-000 Fire Admin Membership/Dues				500	500	253	247	50.60%	
01-2-201-40610-000 Fire Admin Supplies - Operating				1,200	1,200	375	825	31.27%	
01-2-201-40625-000 Fire Admin Postage				350	350	107	243	30.71%	
01-2-201-40642-000 Fire Admin Uniforms				1,400	1,400	589	811	42.05%	
01-2-201-40670-000 Fire Admin Books & Pub				0	0	0	0	#DIV/0!	
01-2-201-40740-000 Fire Admin CO - Mach & Equip				1,000	1,000	816	184	81.62%	
01-2-201-40760-000 Fire Admin CO - Vehicles				0	0	0	0	#DIV/0!	
Total Fire Admin		0	0	414,551	414,551	209,369	205,182	50.50%	
Fire Suppression									(1) Fire Captain/Paramedic (Green); (3) Fire Captains (Chapman, Jenkins, Stetson); (1) Master Firefighter/Paramedic (Roberts); (3) Master Firefighters/AEMT (O'Brien, Robert, Lee); (6) Firefighter/AEMT (Danforth, Moore, Kelly, Mussey, Adams, Rodenhuis) Call firefighters Overtime for off-duty personnel; shift coverage, fires, vehicle maintenance, interviews, staff meetings Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual 6.2% (set by federal government) 1.45% (set by federal government) Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages Firefighting and leadership training and education, NH State FF Association UL test for ground ladders and Aerial (\$3000) SCBA flow test & maint (\$2410) /SCBA compressor maint (\$1050) /Breathing air analysis (\$440) / Pump Testing for Engines (\$1500) Disposable firefighting supplies; Class A&B foam, multi gas meter parts, SCBA parts, etc. Repair of Aging Suppression Equipment Fuel for 2 engines, 1 Ladder, 1 Utility and 4 staff cars Annual clothing allowance for 14 full-time firefighter/EMT's (\$600 per FF) and new hires (to include brass/badge)
01-2-202-40110-000 Suppression FT Wages				725,760	725,760	345,785	379,975	47.64%	
01-2-202-40120-000 Suppression PT Wages				8,000	8,000	2,071	5,929	25.89%	
01-2-202-40140-000 Suppression OT Wages				175,000	175,000	104,004	70,996	59.43%	
01-2-202-40210-000 Suppression Health & Dental Ins				309,621	309,621	145,801	163,820	47.09%	
01-2-202-40215-000 Suppression Life Ins				5,592	5,592	2,554	3,037	45.68%	
01-2-202-40220-000 Suppression Social Sec				496	496	34	462	6.90%	
01-2-202-40225-000 Suppression Medicare				13,177	13,177	6,566	6,611	49.83%	
01-2-202-40230-000 Suppression NHRS				293,996	293,996	162,198	131,798	55.17%	
01-2-202-40250-000 Suppression Unemployment				434	434	208	226	47.97%	
01-2-202-40260-000 Suppression WC Ins				85,566	85,566	73,873	11,693	86.33%	
01-2-202-40291-000 Suppression Staff Devel				5,000	5,000	1,198	3,802	23.96%	
01-2-202-40390-000 Suppression Other Prof Serv.				8,400	8,400	294	8,106	3.50%	
01-2-202-40611-000 Suppression Supplies - Spec Department				2,750	2,750	302	2,448	10.98%	
01-2-202-40630-000 Suppression Equip Maint				3,000	3,000	1,837	1,163	61.22%	
01-2-202-40636-000 Suppression Fuel Gas/Diesel				11,750	11,750	3,963	7,787	33.73%	
01-2-202-40642-000 Suppression Uniforms		1,012		10,500	11,512	4,851	6,661	42.14%	
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing		8,260		23,000	31,260	10,605	20,655	33.93%	
01-2-202-40660-000 Suppression Vehicle Maint				23,000	23,000	(1,008)	24,008	-4.38%	
01-2-202-40670-000 Suppression Books & Pub				300	300	506	(206)	168.74%	
01-2-202-40740-000 Suppression CO - Mach & Equip				7,000	7,000	836	6,164	11.95%	
Total Fire Suppression		9,272	0	1,712,342	1,721,614	866,480	855,135	50.33%	
Fire Code Enforcement/Health/Fire Prevention									
01-2-203-40110-000 Code Enforcement FT Wages				112,104	112,104	54,293	57,811	48.43%	Inspection Captain (Reale); Inspector(Wakefield)

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-2-203-40140-000 Code Enforcement OT Wages				1,000	1,000	536	464	53.58%	Overtime for after hours investigation and inspection call back
01-2-203-40210-000 Code Enforcement Health & Dental Ins				46,062	46,062	23,195	22,867	50.36%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-2-203-40215-000 Code Enforcement Life Ins				882	882	438	444	49.62%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-2-203-40225-000 Code Enforcement Medicare				1,640	1,640	795	845	48.48%	6.2% (set by federal government)
01-2-203-40230-000 Code Enforcement NHRS				37,313	37,313	19,688	17,625	52.77%	1.45% (set by federal government)
01-2-203-40250-000 Code Enforcement Unemployment				62	62	30	32	47.97%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-2-203-40260-000 Code Enforcement WC Ins				7,319	7,319	6,319	1,000	86.34%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-2-203-40291-000 Code Enforcement Staff Devel				2,750	2,750	152	2,598	5.53%	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				800	800	725	75	90.63%	Memberships; NH Building Officials, NH Health Officers Assoc., NH Fire Prevention Society
01-2-203-40611-000 Code Enforcement Supplies - Spec Department				1,000	1,000	126	874	12.60%	Investigation supplies, Fire Prevention Supplies
01-2-203-40642-000 Code Enforcement Uniforms				1,350	1,350	0	1,350	0.00%	Uniforms for two inspectors (\$675 Each)
01-2-203-40670-000 Code Enforcement Books & Pub				750	750	0	750	0.00%	Annual code updates/subscriptions
Total Fire Code Enforcement/Health/Fire Prevention		0	0	213,031	213,031	106,296	106,735	49.90%	
Fire Dispatch/Alarms									
01-2-205-40390-000 Dispatch Other Prof Serv.				71,455	71,455	35,728	35,727	50.00%	Lakes Region Mutual Fire Aid (dispatch and mutual aid membership)
01-2-205-40611-000 Dispatch Supplies - Spec Department				750	750	0	750	0.00%	Fire alarm supplies. Wire replacement for aging system and hardware
01-2-205-40636-000 Dispatch Fuel Gas/Diesel				300	300	71	229	23.57%	Fuel for bucket truck (split with MSD)
01-2-205-40660-000 Dispatch Vehicle Maint				1,000	1,000	243	757	24.33%	Bucket truck maintenance
Total Fire Dispatch/Alarms		0	0	73,505	73,505	36,041	37,464	49.03%	
Fire EMS/Rescue									
01-2-207-40120-000 EMS/Rescue PT Wages				2,000	2,000	506	1,494	25.31%	EMS/Rescue call payroll for training, emergency calls and special details
01-2-207-40140-000 EMS/Rescue OT Wages				41,700	41,700	16,027	25,673	38.43%	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				2,709	2,709	2	2,707	0.07%	6.2% (set by federal government)
01-2-207-40225-000 EMS/Rescue Medicare				634	634	238	396	37.55%	1.45% (set by federal government)
01-2-207-40260-000 EMS/Rescue WC Ins				3,033	3,033	2,618	415	86.33%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-2-207-40291-000 EMS/Rescue Staff Devel				12,000	12,000	4,171	7,829	34.76%	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.				38,375	38,375	19,459	18,916	50.71%	Quick Med Claims (\$28,500); Rescue tool service (\$1060); Verizon for Defibs (\$300); LIFEPAK 15 Service (\$3060); Stryker Cot/Stair Chair (\$1915); Paramedic Intercepts (\$1,150); LUCAS CPR Device Maintenance (\$2387)
01-2-207-40560-000 EMS/Rescue Membership/Dues				300	300	0	300	0.00%	Fees for National Registry of EMT. Bi-annual license requirements
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department		840		5,300	6,140	1,841	4,298	29.99%	Replacement parts for EMS equipment.
01-2-207-40612-000 EMS/Rescue Supplies - Medical				29,000	29,000	16,882	12,118	58.21%	To include all disposable medical supplies and medication; Bandages, oxygen, gloves etc.
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel				7,500	7,500	2,764	4,736	36.86%	Fuel for Ambulance 1, Ambulance 2, Boat 1 and Rescue 1
01-2-207-40643-000 EMS/Rescue Uniform Cleaning				300	300	0	300	0.00%	Commercial cleaning for bio-hazard contamination
01-2-207-40660-000 EMS/Rescue Vehicle Maint				11,000	11,000	2,809	8,191	25.54%	Parts and labor for repairs of Ambulance 1, Ambulance 2 and Boat 1, Rescue 1
01-2-207-40670-000 EMS/Rescue Books & Pub				150	150	170	(20)	113.33%	Training references
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip				4,500	4,500	4,986	(486)	110.80%	Misc rescue equipment for technical rescue incidents; rope, dry suits and hardware
Fire EMS/Rescue		840	0	158,501	159,340	72,474	86,867	45.48%	
Emergency Management									
01-2-208-40130-000 Emergency Management Elected Official Wages				2,000	2,000	1,000	1,000	50.02%	Emergency Management Director stipend (Foss)
01-2-208-40225-000 Emergency Management Medicare				29	29	14	15	48.55%	1.45% (set by federal government)
01-2-208-40230-000 Emergency Management NHRS				660	660	317	342	48.10%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-2-208-40740-000 Emergency Management CO - Mach & Equip		23,322	12,868	3,000	39,190	34,016	5,174	86.80%	Emergency Management Center upgrades
01-2-208-40691-000 Emergency Management Misc Expend				1,000	1,000	110	890	11.00%	Training for emergency management/First Light Fiber phone line

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
Total Emergency Management		23,322	12,868	6,689	42,879	35,458	7,421	82.69%	
Fire Station									
01-2-209-40410-000 Fire Station Electricity				9,000	9,000	4,191	4,809	46.56%	
01-2-209-40411-000 Fire Station Heating Oil/Gas				8,000	8,000	2,244	5,756	28.05%	
01-2-209-40412-000 Fire Station Water/Sewer				4,000	4,000	887	3,113	22.17%	Water and sewer charges
01-2-209-40430-000 Fire Station Bldg Repairs & Maint		43,351		12,000	55,351	53,992	1,359	97.55%	General building maintenance and upgrades.
01-2-209-40439-000 Fire Station Other Contracted Services				4,800	4,800	2,405	2,395	50.10%	Contracted Services for the Franklin Fire Dept. FY21 budgeted amount to changed to better reflect difference between true maintenance costs and contracted services.
01-2-209-40690-000 Fire Station Misc Supplies				3,500	3,500	1,346	2,154	38.46%	Cleaning supplies for the Fire Station; vehicle wash, laundry soap, paper supplies (in house)
Total Fire Station		43,351	0	41,300	84,651	65,065	19,586	76.86%	
GRAND TOTAL FIRE DEPARTMENT		76,785	12,868	2,619,919	2,709,572	1,391,183	1,318,390	51.34%	
GRAND TOTAL PUBLIC SAFETY		151,998	12,868	6,207,663	6,372,529	3,165,759	3,206,770	49.68%	
MUNICIPAL SERVICES DEPARTMENT									
Municipal Services Admin									
01-3-121-40110-000 MSD Admin FT Wages				71,787	71,787	35,774	36,013	49.83%	Director (Sullivan 40%); Deputy Director (Hanscom 20%); Account Clerk (Creasey 40%); remaining wages budgeted in water & sewer funds
01-3-121-40210-000 MSD Admin Health & Dental Ins				31,043	31,043	13,193	17,850	42.50%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46%
01-3-121-40215-000 MSD Admin Life Ins				533	533	193	340	36.25%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-3-121-40220-000 MSD Admin Social Sec				4,451	4,451	2,210	2,240	49.66%	6.2% (set by federal government)
01-3-121-40225-000 MSD Admin Medicare				1,041	1,041	517	524	49.66%	1.45% (set by federal government)
01-3-121-40230-000 MSD Admin NHRS				9,525	9,525	4,431	5,094	46.52%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-3-121-40250-000 MSD Admin Unemployment				43	43	15	29	34.26%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-3-121-40260-000 MSD Admin WC Ins				1,256	1,256	1,085	171	86.37%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-3-121-40290-000 MSD Admin Prof Devel				500	500	0	500	0.00%	Training for management
01-3-121-40291-000 MSD Admin Staff Devel				1,000	1,000	163	837	16.32%	Training for staff
01-3-121-40341-000 MSD Admin Telephone				2,950	2,950	1,588	1,362	53.84%	Office fax, phones, cell phones
01-3-121-40350-000 MSD Admin Medical				2,200	2,200	1,170	1,030	53.20%	Pre-employment physicals, Random drug testing, Fitness tests, DOT physicals
01-3-121-40439-000 MSD Admin Other Contracted Services				400	400	0	400	0.00%	1/3 copy machine maintenance
01-3-121-40440-000 MSD Admin Equip Lease				350	350	137	213	39.13%	1/3 copier lease payment
01-3-121-40560-000 MSD Admin Membership/Dues				600	600	550	50	91.67%	APWA, NH Road Agents
01-3-121-40610-000 MSD Admin Supplies - Operating				350	350	38	312	10.77%	Paper, pens, stationary etc.
01-3-121-40625-000 MSD Admin Postage				200	200	37	163	18.29%	Legal ads/mailings
Total Municipal Services Admin		0	0	128,230	128,230	61,102	67,128	47.65%	
MUNICIPAL SERVICES HIGHWAY & STREETS									
Municipal Services Roadway Maintenance									
01-3-122-40110-000 Road Maint FT Wages				208,404	208,404	110,850	97,554	53.19%	Working Foreman (Bushman); (2) Heavy Equipment Operator II (Cote, Bryson); Heavy Equipment Operator I (Parent); (2) Light Equipment Operator (Labraney, Unfunded)
01-3-122-40140-000 Road Maint OT Wages				63,347	63,347	16,113	47,234	25.44%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-3-122-40210-000 Road Maint Health & Dental Ins				122,771	122,771	62,591	60,180	50.98%	
01-3-122-40215-000 Road Maint Life Ins				1,648	1,648	883	765	53.59%	
01-3-122-40220-000 Road Maint Social Sec				16,849	16,849	7,839	9,010	46.53%	
01-3-122-40225-000 Road Maint Medicare				3,940	3,940	1,833	2,107	46.53%	
01-3-122-40230-000 Road Maint NHRS				38,208	38,208	19,944	18,264	52.20%	
01-3-122-40250-000 Road Maint Unemployment				155	155	74	81	47.97%	
01-3-122-40260-000 Road Maint WC Ins				14,109	14,109	12,182	1,927	86.34%	
01-3-122-40490-000 Road Maint Other Property Service		668,350	100,000	80,000	848,350	239,878	608,472	28.28%	
01-3-122-40611-000 Road Maint Supplies - Spec Department				35,000	35,000	13,518	21,482	38.62%	
01-3-122-40642-000 Road Maint Uniforms				4,650	4,650	3,374	1,488	72.56%	
01-3-122-40740-000 Road Maint CO - Mach & Equip		22,786		0	22,786	97,786	(75,000)	429.15%	
Total Municipal Services Roadway Maintenance		691,136	100,000	589,082	1,380,218	586,866	793,563	42.52%	
Municipal Services Snow/Ice Removal									
01-3-123-40611-000 Snow/Ice Supplies - Spec Department				120,000	120,000	34,099	85,901	28.42%	Winter salt and sand. Amt. used reflects expenditure line depending the winter Repairs to winter equipment plows, sanders, blades
01-3-123-40660-000 Snow/Ice Vehicle Maint				23,000	23,000	31,972	(8,972)	139.01%	
Total Municipal Services Snow/Ice Removal		0	0	143,000	143,000	66,071	76,929	46.20%	
Municipal Services Drainage & Vegetation									
01-3-125-40490-000 Drainage & Vegetation Other Property Service				80,000	80,000	75,726	4,274	94.66%	Non Capitalized Maintenance ONLY offset by State Highway Block Grant Funding. Weed eradication curbing (hired)\$2,500; Tree removal hazardous trees (hired) \$8,000; Storm Drain cleaning (hired)\$32,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$29,300 ;other in house drainage repairs \$8,200
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department				40,000	40,000	6,784	33,216	16.96%	Non Capitalized Maintenance ONLY offset by State Highway Block Grant Funding. Weed eradication curbing (hired)\$2,500; Tree removal hazardous trees (hired) \$8,000; Storm Drain cleaning (hired)\$32,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$29,300 ;other in house drainage repairs
Total Municipal Services Drainage & Vegetation		0	0	120,000	120,000	82,510	37,490	68.76%	
Municipal Services Traffic & Street Lighting									
01-3-126-40410-000 Traffic/Street Lighting Electricity				60,986	60,986	17,345	43,641	28.44%	515 LED City owned streetlights \$37,000; Savings (\$37,000) pays for the LED Streetlight project (year 6 of 6)
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services		38,049		34,500	72,549	38,906	33,643	53.63%	Non Capitalized Maintenance ONLY and offset by State Highway Block Grant Funds. Traffic light maint \$4,500; Line painting \$30,000
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department				4,000	4,000	876	3,124	21.90%	Sign stock, Traffic Paint ; MUTCD compliance
Total Municipal Services Traffic & Street Lighting		38,049	0	99,486	137,535	57,127	80,408	41.54%	
Municipal Services Mechanical Garage									
01-3-127-40110-000 Mech Garage FT Wages				87,677	87,677	42,522	45,155	48.50%	Working Foreman (Lutz 90%); Mechanic (Small 90%); remaining wages budgeted in water & sewer funds

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-3-127-40140-000 Mech Garage OT Wages				35,549	35,549	6,091	29,459	17.13%	Aging City equipment (all departments) equals increased maintenance costs including labor, parts & supplies
01-3-127-40210-000 Mech Garage Health & Dental Ins				41,456	41,456	20,875	20,581	50.35%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-3-127-40215-000 Mech Garage Life Ins				687	687	344	342	50.14%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-3-127-40220-000 Mech Garage Social Sec				7,640	7,640	3,002	4,638	39.30%	6.2% (set by federal government)
01-3-127-40225-000 Mech Garage Medicare				1,787	1,787	702	1,085	39.30%	1.45% (set by federal government)
01-3-127-40230-000 Mech Garage NHRS				17,326	17,326	7,217	10,109	41.65%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-3-127-40250-000 Mech Garage Unemployment				56	56	27	29	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-3-127-40260-000 Mech Garage WC Ins				5,537	5,537	4,781	756	86.35%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-3-127-40341-000 Mech Garage Telephone				405	405	98	307	24.30%	Shop telephone
01-3-127-40433-000 Mech Garage Outside Repairs				19,500	19,500	39,478	(19,978)	202.45%	Specialized work such as transmissions, springs, bodywork, electrical
01-3-127-40611-000 Mech Garage Supplies - Spec Department				15,000	15,000	14,608	392	97.39%	Shop supplies such as acetylene oxygen, nuts, bolts and hoses non-winter inventory
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel				50,000	50,000	10,891	39,109	21.78%	Gasoline, diesel, motor and hydraulic oils; this line is unpredictable as it is subject to price increases and increased consumption due to snow and ice control. Payable to NHDOT for fuel purchased at new fuel depot
01-3-127-40642-000 Mech Garage Uniforms				5,700	5,700	2,936	2,764	51.50%	Uniforms, boots etc. for 2.5 employees per union contract;PPE; coveralls & shop rags; Personal Protective equipment (PPE)
01-3-127-40664-000 Mech Garage Vehicle Parts				110,000	110,000	55,699	54,301	50.64%	Parts continue to increase in cost, deferred vehicle replacement and continuously aging fleet results in higher parts budget and overtime to repair
01-3-127-40740-000 Mech Garage CO - Mach & Equip		14,325	0	0	14,325	13,599	726	94.93%	Tire Balancing Machine
Municipal Services Mechanical Garage		14,325	0	398,319	412,643	222,870	189,773	54.01%	
TOTAL MUNICIPAL SERVICES HIGHWAY & STREETS		743,510	100,000	1,349,886	2,193,396	1,015,445	1,178,163	46.30%	
Municipal Services Buildings & Grounds									Working Foreman (Marsh); (3) Building & Grounds Custodians (McKim, Morton, Plourde), (2) Custodians (Morton, Lockwood); McKim wages & benefits partially offset by BRCC shared costs revenue line 01-1-944-35040-000; FY19 cleaning contract eliminated & provided in house partially offset by Library & Water /Sewer funds
01-3-128-40110-000 Parks Dept FT Wages				200,099	200,099	92,423	107,676	46.19%	
01-3-128-40140-000 Parks Dept OT Wages				10,751	10,751	10,878	(127)	101.18%	
01-3-128-40210-000 Parks Dept Health & Dental Ins				134,643	134,643	64,361	70,282	47.80%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46%
01-3-128-40215-000 Parks Dept Life Ins				1,185	1,185	586	599	49.45%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-3-128-40220-000 Parks Dept Social Sec				13,073	13,073	6,405	6,668	48.99%	6.2% (set by federal government)
01-3-128-40225-000 Parks Dept Medicare				3,057	3,057	1,498	1,559	48.99%	1.45% (set by federal government)
01-3-128-40230-000 Parks Dept NHRS				22,397	22,397	11,135	11,263	49.71%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-3-128-40250-000 Parks Dept Unemployment				186	186	89	97	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-3-128-40260-000 Parks Dept WC Ins				8,582	8,582	7,410	1,172	86.34%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-3-128-40611-000 Parks Dept Supplies - Spec Department				3,500	3,500	206	3,294	5.89%	Seed, fertilizer, landscape materials for parks & fields totaling 613 acres. Budget includes turf maintenance such as slice seeding, lime and fertilizing using hired contractor
01-3-128-40636-000 Parks Dept Fuel Gas/Diesel				10,800	10,800	1,767	9,033	16.36%	fuel for pickups, tractors and mowing equipment for all City grounds
01-3-128-40642-000 Parks Dept Uniforms				5,300	5,300	3,001	2,299	56.63%	Uniforms, boots and safety gear Personal Protective Equipment (PPE) for 4 employees
Total Municipal Services Buildings & Grounds		0	0	413,573	413,573	199,758	213,815	48.30%	
Municipal Services Buildings									
01-3-129-40410-000 MSD Bldg & Garage Electricity				4,200	4,200	1,336	2,864	31.81%	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 (7 of 12)
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas				10,000	10,000	3,157	6,843	31.57%	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 (7 of 12)

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions
Budget Line Items	FY 2022 Budget							
	Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer			778	778	214	564	27.49%	Maintenance (alarms & extinguishers); overhead door repairs; Emergency lighting maintenance;\$3300 lighting upgrade
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint			4,300	4,300	1,096	3,204	25.50%	
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services			5,900	5,900	4,925	976	83.47%	Maintenance (alarms & extinguishers); overhead door repairs; Emergency lighting maintenance restroom (paper, soap) & cleaning supplies; ice melt; etc.
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies			400	400	0	400	0.00%	
Total Municipal Services Buildings	0	0	25,578	25,578	10,728	14,850	41.94%	
MUNICIPAL SERVICES SOLID WASTE								
Municipal Services Collection								
01-3-232-40439-000 Curbside Collections - Other Contracted Services			228,000	228,000	114,000	114,000	50.00%	Pinard contract for curbside collection 9/1/21 -8/31/22
Total Municipal Services Collection	0	0	228,000	228,000	114,000	114,000	50.00%	
Municipal Services Recycling								
01-3-234-40421-000 Recycling Tipping			22,500	22,500	17,285	5,215	76.82%	Hauling and tipping costs for recyclables generated at Transfer Station offset by revenue line 01-3-238-34043-000 Tipping costs for demolition and shingles 850 tons @ \$119/ ton - 100% offset by revenue line 01-3-238-34042-000.
01-3-234-40439-000 Recycling Other Contracted Services			101,150	101,150	39,751	61,399	39.30%	
Total Municipal Services Recycling	0	0	123,650	123,650	57,037	66,613	46.13%	
Municipal Services Transfer Station								
01-3-238-40110-000 Transfer Station Operations FT Wages			132,314	132,314	50,411	81,903	38.10%	Working Foreman (Amero); (2) Refuse Packer Operators (Nelson, Caldwell)
01-3-238-40140-000 Transfer Station Operations OT Wages			9,600	9,600	3,616	5,984	37.66%	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			76,709	76,709	38,578	38,131	50.29%	to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-3-238-40215-000 Transfer Station Operations Life Ins			1,043	1,043	526	517	50.45%	Decrease due to provider change-Change from Mutual of Omaha to Boston Mutual
01-3-238-40220-000 Transfer Station Operations Social Sec			8,799	8,799	3,240	5,558	36.83%	6.2% (set by federal government)
01-3-238-40225-000 Transfer Station Operations Medicare			2,058	2,058	758	1,300	36.82%	1.45% (set by federal government)
01-3-238-40230-000 Transfer Station Operations NHRS			19,953	19,953	7,911	12,042	39.65%	Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire
01-3-238-40250-000 Transfer Station Operations Unemployment			93	93	45	48	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-3-238-40260-000 Transfer Station Operations WC Ins			6,104	6,104	5,270	834	86.34%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-3-238-40341-000 Transfer Station Operations Telephone			846	846	463	383	54.76%	Annual HHHWD sponsored by LRPC (Last Saturday in July)
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.			6,900	6,900	8,331	(1,431)	120.74%	
01-3-238-40421-000 Transfer Station Operations Tipping			414,715	414,715	152,656	262,059	36.81%	Total Annual tipping fee ton/year - FY2022 5,799 tons - July thru Dec 2021=2,900 tons @ \$71.14 ton = \$206,306; Dec.thru June 2022= 2,899 tons @ \$71.89/ton = \$208,409. 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			21,400	21,400	6,299	15,101	29.44%	Annual cost for post closure requirements for the River St. Landfill per NHDES \$8,400; groundwater sampling, gas monitoring, settlement plan, and annual report; grinding of vegetation \$13,000
01-3-238-40560-000 Transfer Station Operations Membership/Dues			1,000	1,000	834	166	83.40%	NRRA membership (\$500) &10- NHDES solid waste facility operator licenses
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department			3,900	3,900	905	2,995	23.20%	Printing costs for weigh slips, paper, pens notices etc.
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel			18,500	18,500	8,227	10,273	44.47%	diesel and lubricants
01-3-238-40642-000 Transfer Station Operations Uniforms			3,800	3,800	2,604	1,196	68.52%	Uniforms, boots, and safety equipment per union contract; Personal Protective Equipment (PPE)
01-3-238-40740-000 Transfer Station Operations CO - Mach & Equip	19,275	0	0	19,275	22,133	(2,858)	114.83%	Screen Loam rental (\$16,000), 3 roll off containers (\$15,500), 60 each of 64 & 96 gallon trash cans (\$9,600)
Total Municipal Services Transfer Station	19,275	0	727,733	747,008	312,806	434,201	41.87%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items			FY 2022 Budget						
			Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
Municipal Services Transfer Station Building									
01-3-239-40410-000 Transfer Station Electricity				9,322	9,322	4,779	4,543	51.27%	includes transfer station and animal shelter
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint				2,000	2,000	97	1,903	4.85%	
01-3-239-40439-000 Transfer Station Other Contracted Services				8,000	8,000	4,742	3,258	59.27%	outside repair and maint.: scale and software, printing, compactor ; waste oil heaters, containers
01-3-239-40690-000 Transfer Station Bldg Misc Supplies				700	700	72	628	10.29%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
Total Municipal Services Transfer Station Building			0	0	20,022	20,022	9,690	10,332	48.40%
TOTAL MUNICIPAL SERVICES SOLID WASTE			19,275	0	1,099,405	1,118,680	493,533	625,147	44.12%
GRAND TOTAL MUNICIPAL SERVICES			762,785	100,000	3,016,672	3,879,457	1,780,567	2,099,102	45.90%
HEALTH									
Animal Control & Health Agencies									
01-4-195-40310-000 Outside Agencies CAP				0	0	0	0	#DIV/0!	Community Action Program
01-4-195-40311-000 Outside Agencies VNA				27,985	27,985	0	27,985	0.00%	Visiting Nurse Association
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)				13,394	13,394	0	13,394	0.00%	Twin Rivers Intergenerational Program
01-4-195-40313-000 Outside Agencies Animal Shelter				20,000	20,000	10,000	10,000	50.00%	Franklin Animal Shelter
Total Animal Control & Health Agencies			0	0	61,379	61,379	10,000	51,379	16.29%
Mayor's Drug Task Force									
01-4-196-40110-000 Drug Free Communities FT Wages				65,678	65,678	41,754	23,923	63.57%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40210-000 Drug Free Communities Health & Dental Ins				14,934	14,934	8,841	6,093	59.20%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40215-000 Drug Free Communities Life Ins				429	429	281	148	65.53%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40220-000 Drug Free Communities Social Sec				4,072	4,072	2,574	1,498	63.22%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40225-000 Drug Free Communities Medicare				952	952	602	350	63.21%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40230-000 Drug Free Communities NHRS				9,966	9,966	7,093	2,873	71.17%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40250-000 Drug Free Communities Unemployment				31	31	15	16	47.96%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40260-000 Drug Free Communities WC Ins				150	150	130	20	86.45%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40299-000 Drug Free Communities Mileage Reimb				20,000	20,000	0	20,000	0.00%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40439-000 Drug Free Communities Other Contracted Services				124,800	124,800	5,959	118,841	4.78%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40610-000 Drug Free Communities Supplies - Operating				33,987	33,987	0	33,987	0.00%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department				25,000	25,000	0	25,000	0.00%	100% Federal grant funded - see revenue line 01-4-196-33111-000
Total Mayor's Drug Task Force			0	0	300,000	300,000	67,251	232,749	22.42%
GRAND TOTAL HEALTH			0	0	361,379	361,379	77,251	284,128	21.38%
WELFARE									
Welfare Administration									
01-4-411-40110-000 Welfare Admin FT Wages				42,046	42,046	20,265	21,782	48.20%	Part Time Administrator (Ryea)
									Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21
01-4-411-40210-000 Health - Welfare				12,331	12,331	6,166	6,165	50.00%	6.2% (set by federal government)
01-4-411-40220-000 Welfare Admin Social Sec				2,607	2,607	1,256	1,351	48.19%	
01-4-411-40225-000 Welfare Admin Medicare				610	610	294	316	48.19%	1.45% (set by federal government)

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Prior Year Encumbrances	Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-4-411-40250-000 Welfare Admin Unemployment				31	31	15	16	47.97%	No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages Quarterly NHWAA meetings/training New Hampshire Welfare Administrators Association welfare pre-printed notice of decisions, first notice, vendor vouchers, etc. suspension & lien notices State of NH welfare book
01-4-411-40260-000 Welfare Admin WC Ins				115	115	99	16	86.38%	
01-4-411-40290-000 Welfare Admin Prof Devel				200	200	0	200	0.00%	
01-4-411-40341-000 Welfare Admin Telephone				500	500	302	198	60.50%	
01-4-411-40560-000 Welfare Admin Membership/Dues				30	30	30	0	100.00%	
01-4-411-40610-000 Welfare Admin Supplies - Operating				300	300	50	250	16.73%	
01-4-411-40625-000 Welfare Admin Postage				82	82	1	81	0.89%	
01-4-411-40670-000 Welfare Admin Books & Pub				50	50	0	50	0.00%	
Total Welfare Administration		0	0	58,902	58,902	28,478	30,424	48.35%	
Welfare Direct Assistance									
01-4-412-40810-000 Direct Assistance Food - Welfare				4,000	4,000	0	4,000	0.00%	food vouchers allotted to those who qualify base on eligibility rent vouchers allotted to those who qualify base on eligibility medication vouchers allotted to those who qualify base on eligibility utilities vouchers allotted to those who qualify base on eligibility gasoline, clothing, etc.
01-4-412-40811-000 Direct Assistance Rent				23,000	23,000	0	23,000	0.00%	
01-4-412-40812-000 Direct Assistance Medications				3,000	3,000	0	3,000	0.00%	
01-4-412-40813-000 Direct Assistance Utilities				10,000	10,000	0	10,000	0.00%	
01-4-412-40815-000 Direct Assistance Misc - Welfare				2,500	2,500	55	2,445	2.20%	
Total Welfare Direct Assistance		0	0	42,500	42,500	55	42,445	0.13%	
Welfare Vendor Payments									
01-4-413-40815-000 Vendor Payments Misc - Welfare				5,000	5,000	1,000	4,000	20.00%	
Total Welfare Vendor Payments		0	0	5,000	5,000	1,000	4,000	20.00%	
GRAND TOTAL WELFARE		0	0	106,402	106,402	29,533	76,869	27.76%	
Recreation									Director (Alpers)
01-5-211-40110-000 Recreation Admin FT Wages				72,833	72,833	35,054	37,779	48.13%	
01-5-211-40121-000 Recreation Admin Admin Summer Rec				135,011	135,011	79,548	55,462	58.92%	
01-5-211-40121-125 Admin Summer Rec COVID - Rec State DOE				0	0	0	0	#DIV/0!	
01-5-211-40121-126 Admin Summer Rec COVID - Rec Emergency Child Care			21,423	0	21,423	56,741	(35,318)	264.86%	
01-5-211-40121-439 Admin Summer Rec 21 Century				119,376	119,376	38,038	81,338	31.86%	
01-5-211-40123-000 Recreation Admin Spec Program Wages				79,140	79,140	43,734	35,406	55.26%	
01-5-211-40210-000 Recreation Admin Health & Dental Ins				70,724	70,724	22,227	48,498	31.43%	
01-5-211-40210-439 Admin Health & Dental Ins 21 Century				6,624	6,624	10,220	(3,596)	154.29%	
01-5-211-40215-000 Recreation Admin Life Ins				805	805	451	354	55.99%	
01-5-211-40220-000 Recreation Admin Social Sec				17,793	17,793	8,335	9,458	46.84%	
01-5-211-40220-439 Admin Social Sec 21 Century				7,401	7,401	3,859	3,542	52.14%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant) 1.45% (set by federal government)
01-5-211-40225-000 Recreation Admin Medicare				4,161	4,161	1,949	2,212	46.85%	
01-5-211-40225-439 Admin Medicare 21 Century				1,731	1,731	902	829	52.14%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant) Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire No Change in rate from FY21; premiums are allocated per regularly scheduled employee
01-5-211-40230-000 Recreation Admin NHRS				14,501	14,501	9,498	5,003	65.50%	
01-5-211-40250-000 Recreation Admin Unemployment				124	124	59	65	47.97%	
01-5-211-40250-439 Admin Unemployment 21 Century				64	64	15	49	23.98%	21st Century Grant - see revenue line 01-5-211-33111-439 (Paid 50% by grant)

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items			FY 2022 Budget						
			Resolutions & Continuing Appropriations (Budget Revisions)	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	
01-5-211-40260-000 Recreation Admin WC Ins				11,919	11,919	10,291	1,628	86.34%	9.1% increase in contribution rates from FY21; premiums are a % of wages
01-5-211-40260-439 Admin WC Ins 21 Century				3,808	3,808	0	3,808	0.00%	21st Century Grant- see revenue line 01-5-211-33111-439
01-5-211-40290-000 Recreation Admin Prof Devel				1,100	1,100	1,196	(96)	108.73%	Professional development for director & event supervisors
01-5-211-40290-439 Admin Prof Devel 21 Century				1,500	1,500	120	1,380	8.00%	21st Century Grant -see revenue line 01-5-211-33111-439
01-5-211-40291-000 Recreation Admin Staff Devel				1,200	1,200	525	675	43.75%	Summer staff: first aid & CPR, summer training, WSI, LG
01-5-211-40292-000 Recreation Background Checks				1,000	1,000	876	124	87.60%	Summer staff, sports volunteers, summer playground chaperones
01-5-211-40299-000 Recreation Admin Mileage Reimb				6,500	6,500	377	6,123	5.81%	Water samples, beaches, parks, maintenance, staff cleaners, etc.
01-5-211-40341-000 Recreation Admin Telephone				1,700	1,700	597	1,103	35.10%	Office, cell phone, beach
01-5-211-40342-000 Recreation Admin Software Maint				3,600	3,600	3,700	(100)	102.78%	Recreation software
01-5-211-40350-000 Preemployment Screening				2,000	2,000	0	2,000	0.00%	30 drug tests summer staff; 5 drug tests after school program staff
01-5-211-40390-000 Recreation Admin Other Prof Serv.				7,000	7,000	180	6,820	2.57%	Basketball officials
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	4,900	1,095	3,805	22.35%	Water samples, music license, food license, pool tables re-cloth
01-5-211-40439-439 Admin Other Contracted Services 21 Century				10,000	10,000	1,365	8,635	13.65%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40440-000 Recreation Admin Equip Lease				5,100	5,100	1,811	3,289	35.51%	Office supplies, copier lease & maintenance
01-5-211-40490-000 Recreation Admin Other Property Service				23,000	23,000	8,087	14,913	35.16%	Bus rentals - summer, vacation camps, special event trips
01-5-211-40490-439 Admin Other Property Service 21 Century				10,400	10,400	0	10,400	0.00%	21st Century Grant - see revenue line 01-5-211-33111-439
01-5-211-40560-000 Recreation Admin Membership/Dues				365	365	434	(69)	118.89%	NHRPA/NRPA/USTA/BJ's memberships
01-5-211-40611-000 Recreation Admin Supplies - Spec Department				1,200	1,200	606	594	50.49%	Sports awards, special events
01-5-211-40612-000 Recreation Admin Supplies - Medical				325	325	184	141	56.53%	Medical supplies - beaches, BRCC
01-5-211-40625-000 Recreation Admin Postage				800	800	31	769	3.86%	Office needs, letters for santa
01-5-211-40685-000 Recreation Admin Supplies - Spec Program				13,200	13,200	2,469	10,731	18.70%	Supplies & equipment for programs
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec				21,000	21,000	3,510	17,490	16.72%	Supplies & equipment for the before and after school program - offset by revenue
01-5-211-40685-126 Admin Supplies - Spec Program COVID - Rec Emergency Child Care		37,104	0	0	37,104	0	37,104	0.00%	
01-5-211-40685-439 Admin Supplies - Spec Program 21 Century			8,300	8,300	8,300	4,674	3,626	56.31%	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)		62,500	0	62,500	62,500	2,803	59,697	4.48%	
01-5-211-40686-000 Recreation Admin Rec Supplies	1,465		7,000	8,465	8,465	2,390	6,076	28.23%	Supplies
01-5-211-40687-000 Admin Field Trips			13,000	13,000	13,000	6,492	6,508	49.94%	Summer Field trips - offset by revenue
01-5-211-40687-113 Admin Field Trips After School Program - Rec			6,000	6,000	6,000	0	6,000	0.00%	After School and vacation camp field trips - offset by revenue
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture			400	400	400	0	400	0.00%	Chairs, tables, etc.
01-5-211-40750-439 Admin CO - Furn & Fixture 21 Century			1,000	1,000	1,000	0	1,000	0.00%	21st Century Grant see revenue line 01-5-211-33111-439
Total Recreation	1,465	121,027	697,606	820,099	364,443	455,656	44.44%		
Totals for the 21st Century Grant	0	0	170,205	170,205	59,194	111,011			
Outside Agencies									
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability			12,000	12,000	12,000	10,999	1,001	91.66%	Franklin Outing Club liability & worker's compensation insurance
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting			800	800	800	90	710	11.25%	Career Firefighters Association downtown Christmas light installation & Veterans Day Wreaths
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc			250	250	250	250	0	100.00%	Historical Society
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMLAC			250	250	250	250	0	100.00%	Upper Merrimack River Local Advisory Committee
Total Outside Agencies	0	0	13,300	13,300	11,589	1,711	87.14%		
Economic Development									
01-6-511-40335-445 Engineering CDFA Tax Credits Grant		356,741	0	356,741	356,741	90,648	266,093	25.41%	
01-6-511-40335-449 Engineering NHDOT TAP Grant - Walkway Trestleview Bridge		572,916	0	572,916	572,916	0	572,916	0.00%	
01-6-511-40335-437 Engineering CDBG - Whitewater Park & Play		400,000	0	400,000	400,000	0	400,000	0.00%	
01-6-511-40335-440 Engineering Land&Water Conservation Fund		76,688	0	76,688	76,688	0	76,688	0.00%	
01-6-511-40390-000 Other professional services - economic development		25,000	50,000	75,000	75,000	18,236	56,764	24.31%	\$50,000 Downtown Economic Development Coordinator (Niel Cannon); FY21 CDBG hotel feasibility study (\$25,000)
01-6-511-40390-440 Other Prof Serv. Land&Water Conservation Fund			0	0	0	0	0	#DIV/0!	
01-6-511-40390-447 Other Prof Serv. Opportunity Zone Work (Match for grant)			0	0	0	0	0	#DIV/0!	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited								FY 2022 Line Item Descriptions	
Budget Line Items		FY 2022 Budget							
		Resolutions & Continuing Appropriations (Budget Revisions) Council Adopted Expenditures			Budget Adopted, Resolutions & Encumbrances	Council Actual Expenditures thru 12/31/21	Variance	% Expended	Franklin Business & Industrial Development Corporation (Increase for downtown development)
01-6-511-40894-000 FBDIC General agency fund		50,000			50,000	25,000	25,000	50.00%	
Total Economic Development		01,431,345100,000			1,531,345	133,884	1,397,461	8.74%	
TOTAL CITY OPERATING BUDGET		1,028,125	1,665,240	12,196,485	14,889,851	6,463,473	8,414,590	43.41%	
Debt Service									Bonds & Notes; Roads (6th of 10 payments \$51,034.61); Fire Engine (5th of 10 payments \$64,034.86); Fiber connectivity (4th of 5 payments \$32,675.82); Ambulance (2nd of 7 payments \$27,149.11)
01-7-111-40980-000 Principle Debt Serv - Princ		174,894			174,894	91,117	83,778	52.10%	
01-7-112-40981-000 Interest Debt Serv - Interest		9,98623,614			33,600	24,767	8,834	73.71%	
01-7-119-40982-000 Debt Service - Capital Leases		19,725162,719			182,444	122,591	59,853	67.19%	
Total Debt Service		19,725	9,986	361,228	390,939	238,474	152,465	61.00%	Interest relating to bonds & notes
Capital Outlay									
01-9-014-40791-432 Other Improvements-Roads Haynes Brook		0			0	0	0	#DIV/0!	
01-9-012-40720-451 Buildings CO - Bldgs LWCF - Daniell Park Bath house upgrades		85,3000			85,300	696	84,604	0.82%	
01-9-014-40730-000 Other Improvements CO - Land		311,2500			311,250	311,720	(470)	100.15%	
01-9-014-40798-000 Other Improvements CO - Infrastructure		39,9500			39,950	0	39,950	0.00%	Municipal Transportation Improvement Fund for Parking Lots (Keegan Block & Church Street)
Total Capital Outlay		39,950	396,550	0	436,500	312,416	124,085	71.57%	
INTERFUND OPERATING TRANSFERS OUT									
Special Revenue Funds									
01-9-051-40911-000 Trans to SRFs Trans to Conservation		400			400	0	400	0.00%	
01-9-051-40912-000 Trans to SRFs Trans to Heritage		250			250	0	250	0.00%	
01-9-051-40913-000 Trans to SRFs Trans to Dare		0			0	0	0	#DIV/0!	
01-9-051-40915-000 Trans to SRFs Trans to Library		230,066			230,066	0	230,066	0.00%	
Total Special Revenue Funds		0	0	230,716	230,716	0	230,716	0.00%	Supports library wage and benefit lines plus \$51,500 stipend
Capital Reserve Funds									
01-9-053-40975-000 Trf to CRF - Bessie Rowell		20,000			20,000	0	20,000	0.00%	
01-9-053-40979-000 Transfer to CRF for Revaluation		50,000			50,000	0	50,000	0.00%	
Total Capital Reserve Funds		0	0	70,000	70,000	0	70,000	0.00%	

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures General Fund Expenses - All Departments as of December 31, 2021 Unadjusted & Unaudited										FY 2022 Line Item Descriptions								
Budget Line Items			FY 2022 Budget															
			Resolutions & Continuing Appropriations (Budget Revisions) Council Adopted Expenditures			Budget Council Adopted, Resolutions & Encumbrances		Actual Expenditures thru 12/31/21		Variance	% Expended							
GRAND TOTAL INTERFUND OPERATING TRANSFERS OUT																		
			0			0			300,716		300,716	0	300,716	0.00%				
			01-0-000-40977-000 Transfer to School District			5,785,975			5,785,975		5,785,975		0	100.00%				
			Total Component Units			0			0			5,785,975		5,785,975		0	100.00%	
TOTAL CITY BUDGET			1,087,800			2,071,777			18,644,404		21,803,981		12,800,338		8,991,855		58.71%	
TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY & EXEMPTIONS																		
01-0-000-31101-000 Overlay			(2,446)			31,000			28,554		97		28,457		0.34%			
01-0-000-31102-000 Vet Exemptions			(1,700)			138,275			136,575		136,575		0		100.00%		April 15 deadline for Vet exemption paperwork	
01-0-000-24500-000 Reserve for TIF District - Industrial Park			21,118			21,243			42,361		0		42,361		0.00%			
01-0-000-24500-000 Reserve for TIF District - Franklin Falls Mixed Use			(13,251)			46,260			33,009		0		33,009		0.00%			
01-0-000-40978-000 Transfer to County			85,700			1,765,387			1,851,087		1,851,087		0		100.00%		estimating 2020 County Tax Apportionment at 1.44% greater than 2019	
TOTAL TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY & EXEMPTIONS			0			89,421			2,002,165		2,091,586		1,987,759		103,827		95.04%	
GRAND TOTAL GENERAL FUND EXPENDITURES			1,087,800			2,161,198			20,646,569		23,895,567		14,788,097		9,095,682		61.89%	

City of Franklin, New Hampshire
FY 2021 Budget vs Actual Revenues
FRANKLIN SCHOOL DISTRICT

Budget Line Items	FY 2021 Revenues						
Budget Line Items	Prior Year Encumbrances	Pending Resolutions	Council Adopted Expenditures June 2020	Council Adopted Budget, Resolutions & Encumbrances	Actual Revenues 12/31/2021	thru Uncollected Revenue	% Collected
School District Revenues							
Adequate education aid		444,959.0	7,823,727	8,268,686	1,653,737	(6,614,949)	20.00%
Building aid			81,944	81,944	40,972	(40,972)	50.00%
Special Education Aid			122,295	122,295	0	(122,295)	0.00%
Kindergarten			0	0	0	0	#DIV/0!
Charter school aid			30,000	30,000	55,296	25,296	184.32%
Medicaid reimbursement			175,000	175,000	10,358	(164,642)	5.92%
Tuition from other LEAS			18,000	18,000	0	(18,000)	0.00%
E-rate funding			47,173	47,173	15,814	(31,359)	33.52%
Services provided to other LEAS			0	0	0	0	#DIV/0!
Indirect cost reimbursement from grants			69,000	69,000	26,697	(42,303)	38.69%
Athletic receipts			3,500	3,500	1,478	(2,022)	42.23%
Vocational Transportation Aid			5,000	5,000	5,182	182	103.64%
NH Charitable Foundation (Aware)			0	0	0	0	#DIV/0!
Insurance Premium Holidays			98,586	98,586	120,246	21,660	121.97%
Food Services			535,718	535,718	431,101	(104,617)	80.47%
Other local revenue			2,000	2,000	174	(1,826)	8.69%
Interest earnings			2,500	2,500	365	(2,135)	14.58%
Use of fund balance	311,274.2	211,997.0	1,000,000	1,523,271	0	(1,523,271)	0.00%
Transfer from trust funds			0	0	0	0	#DIV/0!
ESSER Grants			1,278,897	1,278,897	563,610	(715,287)	44.07%
Federal grants & ESSER/GOFERR Funding		250,000.0	1,479,650	1,729,650	664,051	(1,065,599)	38.39%
School District Total Revenues	311,274	906,956	12,772,990	13,991,220	3,589,080	(10,402,140)	25.65%

City of Franklin, New Hampshire FY 2021 Budget vs Actual Expenditures FRANKLIN SCHOOL DISTRICT							
Budget Line Items	FY 2021 Budget						
	Prior Year Encumbrances	Resolutions	Council Adopted Expenditures	Council Adopted Budget, Resolutions & Encumbrances	Actual Expenditures through 12/31/2021	Uncollected Revenue	% Collected
School District Expenditures							
1100 - Regular education	14,500		5,404,209	5,404,209	2,056,884	(3,347,325)	38.06%
1210 - Special education	128,417		2,978,295	3,106,712	1,222,166	(1,884,546)	39.34%
1220 - Summer SPED			58,464	58,464	53,544	(4,920)	91.58%
1250 - Alternative education program			11,100	11,100	6,576	(4,524)	59.25%
1260 - ESL services			7,460	7,460	1,638	(5,822)	21.96%
1300 - Vocational education			80,000	80,000	0	(80,000)	0.00%
1411 - Extra curricular			20,171	20,171	0	(20,171)	0.00%
1420 - Athletics			243,026	243,026	113,619	(129,407)	46.75%
1600 - Adult ed			20,074	20,074	6,735	(13,339)	33.55%
2113 - Social work services			0	0	0	0	#DIV/0!
2122 - Counseling			412,301	412,301	127,418	(284,883)	30.90%
2134 - Nursing services			209,435	209,435	88,530	(120,905)	42.27%
2140 - Psychological services			240,014	240,014	89,813	(150,201)	37.42%
2152 - Speech pathology			482,821	482,821	145,448	(337,373)	30.12%
2153 - Audiology				0	0	0	#DIV/0!
2160 - Occupational therapy	4,441		288,833	293,274	129,602	(163,672)	44.19%
2162 - Physical Therapy			115,589	115,589	33,672	(81,917)	29.13%
2210 - Curriculum trainer			49,182	49,182	24,487	(24,695)	49.79%
2213 - Instructional staff training			24,436	24,436	601	(23,835)	2.46%
2222 - School library			148,309	148,309	45,682	(102,627)	30.80%
2225 - Computer assisted instruction	10,844		106,371	117,215	81,604	(35,611)	69.62%
2311 - School board services	59		17,082	17,141	9,256	(7,886)	54.00%
2313 - District treasurer			1,898	1,898	646	(1,252)	34.03%
2317 - Audit			25,000	25,000	20,400	(4,600)	81.60%
2318 - Legal			15,000	15,000	1,874	(13,126)	12.50%
2321 - Office of the superintendent	376		336,048	336,424	172,014	(164,410)	51.13%
2410 - Office of principal			1,031,647	1,031,647	503,914	(527,733)	48.85%
2490 - Other admin services			7,290	7,290	48	(7,242)	0.66%
2510 - Business services			320,204	320,204	147,522	(172,682)	46.07%
2610 - Supervision of buildings & grounds			107,979	107,979	53,725	(54,254)	49.75%
2620 - Operation of buildings	140,161		1,034,741	1,174,902	521,149	(653,753)	44.36%
2630 - Care of grounds			69,955	69,955	30,134	(39,821)	43.08%
2640 - Repair & maint equip			26,552	26,552	57,387	30,835	216.13%
2650 - Vehicle oper & maint			6,300	6,300	1,369	(4,931)	21.73%
2721 - Student transportation			286,075	286,075	78,616	(207,459)	27.48%
2722 - SPED transportation	12,475		277,932	290,407	73,320	(217,087)	25.25%
2723 - Vocational transportation			52,215	52,215	10,344	(41,871)	19.81%
2724 - Athletic transportation			32,500	32,500	16,348	(16,152)	50.30%
2725 - Field trip transportation			7,200	7,200	515	(6,685)	7.15%
2727 - Homeless Transportation			25,000	25,000	11,883	(13,118)	47.53%
2844 - Operation of information systems			247,090	247,090	123,650	(123,440)	50.04%
2900 - Other support services			12,095	12,095	34,975	22,880	289.17%
5100 - Debt services			312,956	312,956	228,001	(84,955)	72.85%
5210 - Transfer from General Fund		656,956		656,956	0	(656,956)	0.00%
5251 - Transfer to Capital Reserve				0	0	0	#DIV/0!
5252 - Transfer to Special Education Trust				0	0	0	#DIV/0!
Food Services			647,571	647,571	371,393	(276,178)	57.35%
Essex Grants			1,278,897	1,278,897	804,304	(474,593)	62.89%
Federal grants (and State Grants)		250,000	1,479,650	1,729,650	711,601	(1,018,049)	41.14%
Capital Outlay-district wide energy project/middle school roof				0	0	0	#DIV/0!
School District Total Expenditures	311,274	906,956	18,558,966	19,762,696	8,212,407	(11,550,290)	41.56%

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenue/ Expenses Financial Summary - Other Funds - Water Enterprise as of December 31, 2021 Unadjusted & Unaudited							
Budget Line Items	FY 2022 Budget						
	Prior Year Encumbrances	Resolutions	Council Adopted Expenditures	Budget Adopted, Resolutions & Encumbrances	Council Actuals thru 12/31/21	Variance	%
Water Fund Revenues							
21-0-000-35020-000 Interest Income			100	100	8	(92)	8.3%
21-3-000-31110-000 Utility Tax/Rent			1,810,915	1,810,915	662,559	(1,148,356)	36.6%
21-3-000-34045-000 Connection Fees - Water			15,000	15,000	10,000	(5,000)	66.7%
21-3-000-31111-000 Quarterly Availability Fee - Water			299,400	299,400	0	(299,400)	0.0%
21-3-000-34046-000 Hydrant Fee - Water			4,750	4,750	0	(4,750)	0.0%
21-3-000-35032-000 Lease Revenues- Cell Towers			51,793	51,793	25,177	(26,616)	48.6%
21-3-000-35090-000 Misc Revenues			31,000	31,000	7,408	(23,592)	23.9%
Total Revenues	0	0	2,212,958	2,212,958	705,152	(1,507,806)	31.86%
Water Fund Expenses							
Water Administration							
21-0-331-40110-000 Water Admin FT Wages			311,182	311,182	136,082	175,100	43.73%
21-0-331-40140-000 Water Admin OT Wages			30,000	30,000	13,301	16,699	44.34%
21-0-331-40210-000 Water Admin Health & Dental Ins			183,997	183,997	66,285	117,712	36.03%
21-0-331-40215-000 Water Admin Life Ins			2,413	2,413	940	1,472	38.98%
21-0-331-40220-000 Water Admin Social Sec			21,153	21,153	9,278	11,876	43.86%
21-0-331-40225-000 Water Admin Medicare			4,947	4,947	2,170	2,777	43.86%
21-0-331-40230-000 Water Admin NHRS			47,330	47,330	20,915	26,415	44.19%
21-0-331-40250-000 Water Admin Unemployment			207	207	93	114	44.74%
21-0-331-40260-000 Water Admin WC Ins			6,822	6,822	5,890	932	86.34%
21-0-331-40291-000 Water Admin Staff Devel			3,200	3,200	2,229	971	69.66%
21-0-331-40320-000 Water Admin Legal			300	300	0	300	0.00%
21-0-331-40330-000 Water Admin Audit			3,375	3,375	0	3,375	0.00%
21-0-331-40335-000 Water Admin Engineering			6,000	6,000	18,417	(12,417)	306.94%
21-0-331-40341-000 Water Admin Telephone			4,129	4,129	1,715	2,414	41.53%
21-0-331-40342-000 Water Admin Software Maint			14,867	14,867	13,596	1,271	91.45%
21-0-331-40350-000 Medical			900	900	295	605	32.76%
21-0-331-40410-000 Water Admin Electricity			3,884	3,884	1,336	2,548	34.40%
21-0-331-40411-000 Water Admin Heating Oil/Gas			2,010	2,010	445	1,565	22.13%
21-0-331-40430-000 Water Admin Bldg Repairs & Maint			200	200	119	81	59.66%
21-0-331-40439-000 Water Admin Other Contracted Services			3,200	3,200	336	2,864	10.49%
21-0-331-40440-000 Water Admin Equip Lease			400	400	610	(210)	152.59%
21-0-331-40521-000 Water Admin General Liability			38,580	38,580	38,580	(0)	100.00%
21-0-331-40528-000 Water Admin Gen Liab Deduct			1,000	1,000	0	1,000	0.00%
21-0-331-40551-000 Water Admin Advert/Legal Notices			200	200	0	200	0.00%
21-0-331-40560-000 Water Admin Membership/Dues			1,200	1,200	632	568	52.67%
21-0-331-40620-000 Water Admin Supplies - Office			700	700	70	630	9.95%
21-0-331-40625-000 Water Admin Postage			2,250	2,250	1,139	1,111	50.63%
21-0-331-40840-000 Water Admin PILOT			2,412	2,412	0	2,412	0.00%
21-0-331-40980-000 Water Admin Debt Serv - Princ			338,034	338,034	296,849	41,185	87.82%
21-0-331-40981-000 Water Admin Debt Serv - Interest			251,186	251,186	153,865	97,321	61.26%
Total Water Administration	0	0	1,286,078	1,286,078	785,184	500,894	61.05%
Water Distribution							
21-0-332-40430-000 Water Operations Bldg Repairs & Maint			2,150	2,150	0	2,150	0.00%
21-0-332-40439-000 Water Operations Other Contracted Services			62,000	62,000	58,120	3,880	93.74%
21-0-332-40610-000 Water Operations Supplies - Operating			55,000	55,000	51,326	3,674	93.32%
21-0-332-40611-000 Water Operations Supplies - Spec Department			800	800	1,269	(469)	158.57%
21-0-332-40636-000 Water Operations Fuel Gas/Diesel			26,000	26,000	6,211	19,789	23.89%
21-0-332-40642-000 Water Operations Uniforms			7,200	7,200	2,894	4,306	40.19%
21-0-332-40660-000 Water Operations Vehicle Maint			24,000	24,000	9,453	14,547	39.39%
21-0-332-40740-000 Water Operations CO - Mach & Equip			40,647	40,647	39,145	1,502	96.31%
21-0-332-40798-000 Water Operations CO - Infrastructure			330,000	330,000	241,032	88,968	73.04%

FY 2022 Line Item Descriptions
(6) connections @ \$2500 each 2,495 water customers @ \$30/qtr 19 private hydrants @ \$250/hydrant for flushing and annual inspection US Cellular \$30673.32 (\$2,556.11/mo) contract expires 1/16/26 ; Sprint \$21,120 (\$1,760 mo.) contract expires 1/1/25 Shut offs, freeze ups, etc (\$11,000); NHDES asset management grant (\$20,000)
Water Treatment Working Foreman (Leifester 90%);Water Distribution/Sewer Working Foreman (K.Kreis 50%); Heavy Equipment Operator II in Treatment (open); Heavy Equipment Operator I (Laquadaral); ; Light Equipment Operator (Allesandro);Light Equipment Operator in water/sewer(open); City Clerk's Office (Gargano, Morang, Davis 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Kulacz 5%); MSD Director (Sullivan 45%); MSD Deputy Director (Hanscom 65%); MSD Account Clerk (Creasey 45%); Mechanical Garage Wages (Small, Lutz 5%)
original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21 6.2% (set by federal government) 1.45% (set by federal government) Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire No Change in rate from FY21; premiums are allocated per regularly scheduled employee 9.1% increase in contribution rates from FY21; premiums are a % of wages 6 NHDES certified operators required by State. Costs include annual mandatory training and license costs. 4 new employees are unlicensed All legal costs related to water issues to include lien costs for non-payment of water bills Portion of audit of Water fund (15%) Cost to include contract engineering work (Levy) and GIS mapping/data collection (5) Cell phones, office phones including Tannery Street and Water Treatment Plant Digsafe; SCADA communications etc. (50% Water; 50% Sewer) AccuFund & Avitar support and maintenance; Avitar software; IT Contract random drug testing, annual physicals, pre-employment physicals 50% Administration Building 50% Administration Building Paper towels, etc.; any repairs to office building (Water Fund share) 50% Of Cleaning Contract; Background Checks, data collection for mapping Portion of MSD office copier Insurance costs related to the operation of the Water fund Any insurance claim deductibles for Water Dept. claims Legal notices as needed; newspaper ads AWWA, GSRWW, NHWWA, NEWWA (Water Dept. training dues required to participate) Paper, pens, etc. for Water Dept. Mailing Bills for Water Dept. Payment in lieu of taxes for Water Dept. land in Sanbornton
\$130,180 USDA Rural Development (Water Treatment Facility - expires 2040); \$85808 DWSRF West Franklin Water Tanks (expires 2034); \$53,924 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027); \$28,122 Pleasant St. PRV (expires 2029) (Place holder for New Hampton Rd Water Main Project \$40,000)
\$57,848 USDA Rural Development (Water Treatment Facility - expires 2040); \$ 75,727 DWSRF West Franklin Water Tanks (expires 2034); \$ 4,797 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027); \$ 2,813 Pleasant Street PRV (expires 2029) ; New Hampton Rd. Water Main Replacement place holder \$110,000
All Facilities, \$1650 includes 50% cost of lighting upgrades to Tannery St bldg (total cost \$3,300) 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.
Piping for services and water mains; hydrants, curb stops; specialized tools. Stone, gravel & asphalt for trench and street repair ongoing Purchase of biodegradable antifreeze for winterizing hydrants + other chemicals
Fuel, motor oil, hydraulic oil for motorized equipment (Note: Snow and ice fuel need to be evaluated and separated by an avg.%)
Uniforms, boots, gloves, safety equipment (4 Water+2 Sewer employees) Personal Protective Equipment (PPE)
Repairs to 2 vans, (service truck 50% water + sewer), backhoe, 1 ton and 6 wheel dump trucks. Aging equipment reflects cost increase Ongoing meter repair,inventory and replacement; misc. repairs to water department machinery and equipment 36 @ \$275 each(9,900). Partial reappropriation from FY21 budget to replace water/ sewer service truck #13=25% of total cost (\$30,747) Acme 1 Well + Franklin Falls Well, and Pump Rehabilitation Projects (\$70,000 each) = 140,000; Replace service connections+ hydrants from old 8 inch to new 12 inch water main No. Main St. (\$26,00); 2 new pump+ motors Babbitt Rd. pump station \$148,000; cleaning 4 water tanks NHDES required every 5 yrs. =\$16,000

21-0-332-40798-442 Water Operations CO - Infrastructure Pleasant Street PRV Replacement			0	0	0	#DIV/0!	
21-0-332-40798-444 Water Operations CO - Infrastructure New Hampton Road Water Mains			0	0	0	#DIV/0!	
21-0-332-40798-443 Water Operations CO - Infrastructure Asset Management Inventory							
	30,250		30,250	4,800	25,450	15.87%	
Total Water Distribution	0	0	578,047	578,047	414,250	163,797	71.66%
Water Supply							
21-0-333-40345-000 Water Supply/Distrib Equip Maint	500		500	8	492	1.59%	
21-0-333-40410-000 Water Supply/Distrib Electricity	65,000		65,000	32,860	32,140	50.55%	
21-0-333-40411-000 Water Supply/Distrib Heating Oil/Gas	5,932		5,932	2,533	3,399	42.70%	
21-0-333-40430-000 Water Supply/Distrib Bldg Repairs & Maint	2,500		2,500	639	1,861	25.56%	
21-0-333-40439-000 Water Supply/Distrib Other Contracted Services	5,492		5,492	2,131	3,361	38.80%	
21-0-333-40610-000 Water Supply/Distrib Supplies - Operating	11,309		11,309	5,507	5,802	48.69%	
Total Water Supply	0	0	90,733	90,733	43,678	47,055	48.14%
Water Treatment Facility							
21-0-334-40410-000 Electricity-Water Treatment Facility	48,000		48,000	34,191	13,809	71.23%	
21-0-334-40411-000 Heating Oil/Gas - Water Treatment Facility	4,200		4,200	1,135	3,065	27.02%	
21-0-334-40430-000 Water Treatment Facility Bldg Repairs & Maint	6,400		6,400	0	6,400	0.00%	
21-0-334-40490-000 Water Treatment Facility Other Property Service	126,900		126,900	39,612	87,288	31.21%	
21-0-334-40610-000 Operating Supplies - Water Treatment Facility	72,600		72,600	23,657	48,943	32.59%	
Total Water Treatment Facility	0	0	258,100	258,100	98,594	159,506	38.20%
Total Expenses	0	0	2,212,958	2,212,958	1,341,706	871,252	60.63%

NHUE's Asset Management Grant \$40,000 offset by 50% grant match of \$20,000 see revenue line item # 21-3-000-35090 note:
grant extended to 12/1/21

General maintenance
Electrical costs for all system buildings except WTP and pumping stations; propane for emergency generators
Cost to heat pumping stations, water garage and other buildings except WTP
(6) pumping stations and Tannery Street garage + WTP maintenance and upkeep
State DES water testing & specialty testing by private labs / additional testing required
Station

Electrical cost for Acme wells 1 and 2 and Water Treatment Facility; lights, cost to pump and produce potable water.

Complete inventory to maintain and repair and replace pumps valves and other propriatoy equipment/ Resource Room
Retrofits for plans and staff training.

Plant operations; Roberts, Inc. Filters(\$9,600); HVAC(\$1200.00); calibration of meters(\$800) N.E.integration Plant upgrades year
2 of 3 (\$115,300)

Sodium hypochlorite + soda ash costs for water treatment facility and Sanbornton supplies for meters and testing equipment.

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenue/Expenses Financial Summary - Other Funds - Sewer Enterprise as of December 31, 2021 Unadjusted & Unaudited							
Budget Line Items	FY 2022 Budget						
	Prior Year Encumbrances	Resolutions	Council Adopted Expenditures	Budget Council Adopted, Resolutions & Encumbrances	Actuals thru 12/31/21	Variance	%
Sewer Fund Revenues							
22-0-000-35020-000 Interest Income			50	50	3	(47)	5.86%
22-3-000-31110-000 Utility Tax/Rent			1,371,073	1,371,073	519,280	(851,794)	37.87%
22-3-000-34045-000 Connection Fees - Sewer			6,000	6,000	3,000	(3,000)	50.00%
22-3-000-31111-000 Quarterly Base Charge - Sewer			233,400	233,400	0	(233,400)	0.00%
22-3-000-33591-000 Other State Grants							
			10,886	10,886	10,886	0	100.00%
Total Revenues	0	0	1,621,409	1,621,409	533,168	(1,088,241)	32.88%
Sewer Fund Expenses Sewer Administration							
22-0-321-40110-000 Sewer Internal Operations FT Wages			166,220	166,220	70,978	95,242	42.70%
22-0-321-40140-000 Sewer Internal Operations OT Wages			11,000	11,000	7,347	3,653	66.79%
22-0-321-40210-000 Sewer Internal Operations Health & Dental Ins			112,219	112,219	39,199	73,020	34.93%
22-0-321-40215-000 Sewer Internal Operations Life Ins			1,297	1,297	467	831	35.98%
22-0-321-40220-000 Sewer Internal Operations Social Sec			10,988	10,988	4,853	6,135	44.16%
22-0-321-40225-000 Sewer Internal Operations Medicare			2,570	2,570	1,135	1,435	44.16%
22-0-321-40230-000 Sewer Internal Operations NHRS			24,704	24,704	10,217	14,487	0.02%
22-0-321-40250-000 Sewer Internal Operations Unemployment			114	114	52	62	0.02%
22-0-321-40260-000 Sewer Internal Operations WC Ins			3,552	3,552	3,067	485	0.02%
22-0-321-40320-000 Sewer Internal Operations Legal			500	500	0	500	0.02%
22-0-321-40330-000 Sewer Internal Operations Audit			1,125	1,125	0	1,125	0.02%
22-0-321-40335-000 Sewer Internal Operations Engineering			5,000	5,000	513	4,487	0.02%
22-0-321-40341-000 Telephone - Sewer			504	504	232	272	0.02%
22-0-321-40342-000 Sewer Internal Operations Software Maint			7,136	7,136	6,204	932	0.02%
22-0-321-40350-000 Medical - Sewer			500	500	127	373	25.37%
22-0-321-40410-000 Sewer Internal Operations Electricity			2,800	2,800	1,215	1,585	43.39%
22-0-321-40411-000 Sewer Internal Operations Heating Oil/Gas			1,400	1,400	236	1,164	16.82%
22-0-321-40430-000 Bldg Maint - Sewer			2,050	2,050	588	1,462	28.68%
22-0-321-40439-000 Sewer Internal Operations Other Contracted Services			15,000	15,000	6,131	8,869	40.88%
22-0-321-40440-000 Sewer Internal Operations Equip Lease			363	363	610	(247)	168.14%
22-0-321-40521-000 Sewer Internal Operations General Liability			8,387	8,387	8,387	(0)	100.00%

FY 2022 Line Item Descriptions
<div>(3) @ \$1,500 each</div> <div>1,945 customers @ \$30/qtr</div> <div>Water Pollution Grant (\$10,886)</div> <div>Water Treatment Working Foreman (Leifester 10%);Water Distribution/Sewer Working Foreman (K.Kreis 50%); Heavy Equipment Operator II in Treatment (open); Heavy Equipment Operator I (Laquadara); ; Light Equipment Operator (Allesandro);Light Equipment Operator in water/sewer(open); City Clerk's Office (Gargano, Morang, Davis 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Kulacz 5%); MSD Director (Sullivan 15%); MSD Emergency call ins off hours</div> <div>Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an overall reduction of 4.69% due to taking a different plan option as original increase in premiums were estimated at 2.46% over FY21 rates Dental(Anthem) No change in rates from FY21</div> <div>6.2% (set by federal government)</div> <div>1.45% (set by federal government)</div> <div>Retirement rates as of 7/1/21: 14.06% employee, 21.02% teacher, 33.88% police, 32.99% fire</div> <div>No Change in rate from FY21; premiums are allocated per regularly scheduled employee</div> <div>9.1% increase in contribution rates from FY21; premiums are a % of wages</div> <div>Legal expenses related to Sewer to include lien costs for non-payment of sewer fees</div> <div>Portion of audit for Sewer Dept. (5%)</div> <div>Preliminary engineering work for projects; any other sewer related engineering items and NHDES/USEPA/NPDES permit requirements. Metrocast (phone & internet) - 50% water/sewer garage</div> <div>AccuFund & Avitar support and maintenance; Avitar software; IT Contract</div> <div>random drug testing, annual physicals, etc.</div> <div>Electricity for So Sulloway & Dana Court pumping station; 50% of water/sewer Tannery Street garage</div> <div>50% water/sewer Tannery Street garage</div> <div>50% cost of lighting upgrades to Tannery St bldg (total cost \$3,300)</div> <div>Maintenance of 1886 sewer connections & 27 miles City sanitary sewer system. Numerous ongoing and unidentifiable line failures</div> <div>Portion of MSD office copier</div> <div>Portion of all insurance related to Sewer</div>

22-0-321-40528-000 Sewer Internal Operations Gen Liab Deduct	1,000	1,000	0	1,000	0.00%	Sewer related damages to private property (deductible) Paper, pens, general office materials	
22-0-321-40610-000 Sewer Internal Operations Supplies - Operating	200	200	24,217	(24,017)	12108.49%		
22-0-321-40611-000 Sewer Internal Operations Supplies - Spec Department	12,000	12,000	15,061	(3,061)	125.51%	Operating supplies relating to sewer system: pipe, manholes, road materials, equipment, tools	
22-0-321-40620-000 Sewer Internal Operations Supplies - Office	500	500	0	500	0.00%	Printing costs for billing and other office supplies. 1/3 of copier maintenance	
22-0-321-40625-000 Sewer Internal Operations Postage	2,349	2,349	1,067	1,282	45.43%	Postage for mailing sewer bills	
22-0-321-40660-000 Sewer Internal Operations Vehicle Maint	4,500	4,500	841	3,659	18.70%	Parts for 2 jet rodders, 1 ton dump truck (50%), sewer van, excavator.	
22-0-321-40740-000 Sewer Internal Operations CO - Mach & Equip	92,242	92,242	84,743	7,500	91.87%	Reappropriation from FY21. Replace Sewer/ Water Service Truck #13. Sewer Share 75% (\$92,242)	
22-0-321-40798-000 Sewer Internal Operations CO - Infrastructure	194,241	194,241	27,545	166,696	14.18%	10th Year required implementation of USEPA/ NPDES permit-including operation & maintenance plan requirements. Meter replacement (\$10,000); Inflow and Infiltration Reduction Program implementation based on CCTV findings.(\$184,241)	
22-0-321-40980-000 Sewer Internal Operations Debt Serv - Princ	43,229	43,229	44,678	(1,449)	103.35%	\$43,229.12 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026)	
22-0-321-40981-000 Sewer Internal Operations Debt Serv - Interest	11,222	11,222	9,773	1,449	87.09%	\$11,222.22 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026)	
Total Sewer Administration	0	0	738,912	738,912	369,482	369,430	50.00%
Sewer External Operations							
22-0-322-40581-000 Sewer External Operations WSPCC Admin	212,084	212,084	77,967	134,117	36.76%	Franklin is 16% of total WRBP cost	
22-0-322-40582-000 Sewer External Operations WSPCC Capital	192,779	192,779	124,998	67,781	64.84%	Franklin is 22% of total WRBP cost	
22-0-322-40583-000 Sewer External Operations WSPCC O & M Costs	421,388	421,388	295,152	126,236	70.04%	Franklin is 16% of total WRBP cost	
22-0-322-40584-000 Sewer External Operations WSPCC Replacement Costs	56,246	56,246	0	56,246	0.00%	Franklin is 8% of total WRBP cost	
Total Sewer External Operations	0	0	882,497	882,497	498,117	384,380	56.44%
Total Expenses	0	0	1,621,409	1,621,409	867,599	753,810	53.51%

City of Franklin, New Hampshire
FY 2021 Budget vs Actual Revenues/Expenses
Financial Summary - Other Funds - Grants
as of December 31, 2021 Unadjusted & Unaudited

FY 2022 Line Item Descriptions

Budget Line Items				FY 2022 Budget			
	Prior Year Encumbrances	Resolutions	Council Adopted Expenditures	Budget Council Adopted, Resolutions & Encumbrances	Actuals thru 12/31/21	Variance	%
Grant Revenues							
14-4-000-33111-429 Federal Grant Revenue - MMRS	0	0	20,000	20,000	3,893	(16,107)	19.46%
14-9-012-33110-122 Buildings Fed Grant - Capital Franklin Falls Mixed Use TIF	0	79,502.40	0	79,502	0	(79,502)	0.00%
14-4-000-33111-457 Fed Grant - Operating 2020 Assistance Firefighter Grant	0	243,446.19	0	243,446	0	(243,446)	0.00%
14-4-000-35085-457 Donations from Non Public Sources 2020 Assistance Firefighter Grant	0	24,344.62	0	24,345	0	(24,345)	0.00%
Total Revenues	0	347,293.21	20,000	367,293	3,893	(363,400)	1.06%
Grant Expenses							
Grant Expenses - MMRS Contract	0	0	20,000	20,000	3,893	16,107	19.46%
14-9-014-014-40798-122 Other Improvements CO - Infrastructure Franklin Falls Mixed Use TIF	0	79,502	0	79,502	2,700	76,802	3.40%
14-4-000-40290-457 Prof Devel 2020 Assistance Firefighter Grant	0	267,791	0	267,791	0	0.00%	0.00%
Total Expenses	0	347,293	20,000	367,293	6,593	92,910	1.79%

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)

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenues/Expenditures Financial Summary - Other Funds - Library as of December 31, 2021 Unadjusted & Unaudited							
Budget Line Items	FY 2022 Budget						
	Prior Year Encumbrances	Resolutions	Council Adopted Expenditures	Budget Council Adopted, Resolutions & Encumbrances	Actuals thru 12/31/21	Variance	%
Revenues							
31-5-521-34080-000 Library Fines			500	500	0	(500)	0.00%
31-5-521-34081-000 Library Copier Fees			500	500	402	(98)	80.32%
31-5-521-34082-000 Library Non Resident Fees			90	90	0	(90)	0.00%
31-5-521-35020-000 Admin Interest Income			1,200	1,200	76	(1,124)	6.35%
31-5-521-35090-000 Library Misc Revenues			500	500	593	93	118.54%
31-5-521-39110-000 Tranfers from GF			230,067	230,067	0	(230,067)	0.00%
31-5-521-39160-000 Admin Trans from Trust & Agency			22,741	22,741	26,726	3,985	117.52%
Total Revenes:	0	0	255,598	255,598	27,796	(227,801)	10.87%
Expenses							
31-5-521-40110-000 Admin FT Wages			124,423	124,423	51,160	73,263	41.12%
31-5-521-40120-000 Admin PT Wages			2,833	2,833	0	2,833	0.00%
31-5-521-40210-000 Admin Health & Dental Ins			25,581	25,581	12,867	12,714	50.30%
31-5-521-40215-000 Admin Life Ins			820	820	408	412	49.78%
31-5-521-40220-000 Admin Social Sec			7,890	7,890	3,165	4,725	40.11%
31-5-521-40225-000 Admin Medicare			1,845	1,845	740	1,105	40.11%
31-5-521-40230-000 Admin NHRS			14,788	14,788	7,633	7,155	51.62%
31-5-521-40250-000 Admin Unemployment			93	93	45	48	47.97%
31-5-521-40260-000 Admin WC Ins			294	294	254	40	86.27%
31-5-521-40433-000 Library Service Contracts			20,000	20,000	10,720	9,280	53.60%
31-5-521-40439-000 Admin Other Contracted Services			17,160	17,160	0	17,160	0.00%
31-5-521-40560-000 Admin Membership/Dues			500	500	150	350	30.00%
31-5-521-40620-000 Admin Supplies - Office			3,000	3,000	1,397	1,603	46.58%
31-5-521-40670-000 Admin Books & Pub			16,000	16,000	4,906	11,094	30.66%
31-5-521-40685-000 Admin Supplies - Spec Program			4,370	4,370	0	4,370	0.00%
31-5-521-40813-000 Library Utilities			16,000	16,000	4,189	11,811	26.18%
Total Expenses:	0	0	255,598	255,598	97,634	157,962	38.20%

FY 2022 Line Item Descriptions
late charges - \$1.00 per day for DVDs, \$.10 per day all other materials \$.10 per photocopy or computer printout
book sale, memorial gifts, bequests, donations General fund supports library wage and benefit lines plus \$51,500 stipend
Library Director (Sargent); Children's Librarian (Leighton); Library Assistant (Open) Library page (Open) Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates 9.0% decrease in life & disability premiums as compared to FY20 increased renewal rates; premiums are a % of wages 6.2% (set by federal government) 1.45% (set by federal government) Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire 12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee 10.2% increase in contribution rates from FY20; premiums are a % of wages computer network, Wi-Fi, elevator, telephone, photocopier, microfilm machine Contribution to city-wide cleaning personnel NHLA (2) & NHLTA (7) paper products, copy paper, toner cartridges, misc. office supplies, postage books, newspapers, magazines, DVDs, CDs, Overdrive membership, museum passes summer reading programs, community day, school vacation events heat, electric, phone, cable, water/sewer

City of Franklin, New Hampshire

FY 2021 Budget vs Actual Revenues/Expenditures

Financial Summary - Other Funds - Parks & Recreation

as of December 31, 2021 Unadjusted & Unaudited

Budget Line Items	FY 2022 Budget			
	Budget Council Adopted, Resolutions & Encumbrances	Actuals thru 12/31/21	Variance	%
Revenues				
24-5-000-34010-000 General Fund Revenues	10,000	5,629	(4,371)	56.29%
24-5-211-34059-000 Admin Rec - Misc Fees	5,000	3,543	(1,457)	70.86%
24-5-211-35085-000 Admin Donations from Non Public Sources	500	0	(500)	0.00%
Total Revenues:	15,500	9,172	(6,328)	59.18%
Expenses				
24-5-211-40430-000 Admin Bldg Repairs & Maint	500	0	500	0.00%
24-5-211-40611-000 Admin Supplies - Spec Department	4,000	1,474	2,526	36.84%
24-5-211-40684-000 Admin Instructor Programs	8,000	7,028	972	87.85%
24-5-211-40690-000 Admin Misc Supplies	2,000	2,667	(667)	133.37%
24-5-211-40691-000 Admin Misc Expend	500	0	500	0.00%
24-5-211-40880-000 Admin Scholarships	500	0	500	0.00%
Total Expenses:	15,500	11,169	4,331	72.06%

FY 2022 Line Item Descriptions

Funds from program registrations

Soda and food sales

Outside donations

Program expenses

Soda and food purchases

Program expenses	
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Soda and food purchases

City of Franklin, New Hampshire FY 2021 Budget vs Actual Revenues/Expenditures Financial Summary - Other Funds - FPD Outside Detail as of December 31, 2021 Unadjusted & Unaudited					FY 2022 Line Item Descriptions
Budget Line Items	FY 2022 Budget				
	Budget Council Adopted, Resolutions & Encumbrances	Actuals thru 12/31/21	Variance	%	Outside detail rate \$62/hour x 167 hours
Revenues					
25-2-000-34010-000 General Fund Revenues	17,250	25,029	7,779	145.10%	
Total Revenues	17,250	25,029	7,779	145.10%	
Expenses					\$47/hour officer rate for July 2021-Dec 2021 then \$49/hr for Jan 2022-June 2022 @ 250 hours 6.2% (set by federal government) 1.45% (set by federal government) Not subject to retirement 9.1% increase in contribution rates from FY21; premiums are a % of wages Administrative fee retained by fund
25-0-000-40110-000 FT Wages	12,000	17,038	(5,038)	141.98%	
25-0-000-40220-000 Social Sec	50	68	(18)	0.00%	
25-0-000-40225-000 Medicare	174	246	(72)	141.41%	
25-0-000-40230-000 NHRS	0	0	0	#DIV/0!	
25-0-000-40260-000 WC Ins	346	0	346	0.00%	
25-0-000-40850-000 Spec Fund Expend	4,680	0	4,680	0.00%	
Total Expenses	17,250	17,352	(102)	100.59%	