



CITY OF FRANKLIN
FISCAL YEAR 2018- ADOPTED BUDGET

CITY COUNCIL ADOPTED – JULY 3, 2017



City of Franklin, New Hampshire

FY2018 Budget

Directory of Officials



City Council

Open, Mayor

Steve Barton

Scott Clarenbach (Interim Mayor)

Robert Desrochers

George Dzujna

Tony Giunta

Heather Moquin

Vincent Ribas

James Wells

Olivia Zink

School Board

Dan LeGallo, Superintendent

Tim Dow, Chairperson

Scott Burns, Vice-Chairperson

Paul Doucette

Deborah Brown

Robin Lyn Gargano

Susan Hallett-Cook

Jeff Savary

Lisa Tremblay

Anya Twarog

Executive Staff

Elizabeth Dragon, City Manager

City Clerk/Tax Collector

Finance Director

Fire Chief

Library Director

Municipal Services Director

Planning/Zoning Director &

Special Projects Coordinator

Police Chief

Recreation Director

Welfare Director

Katie Gargano

Judie Milner

Kevin LaChapelle

Robert Sargent

Brian Sullivan

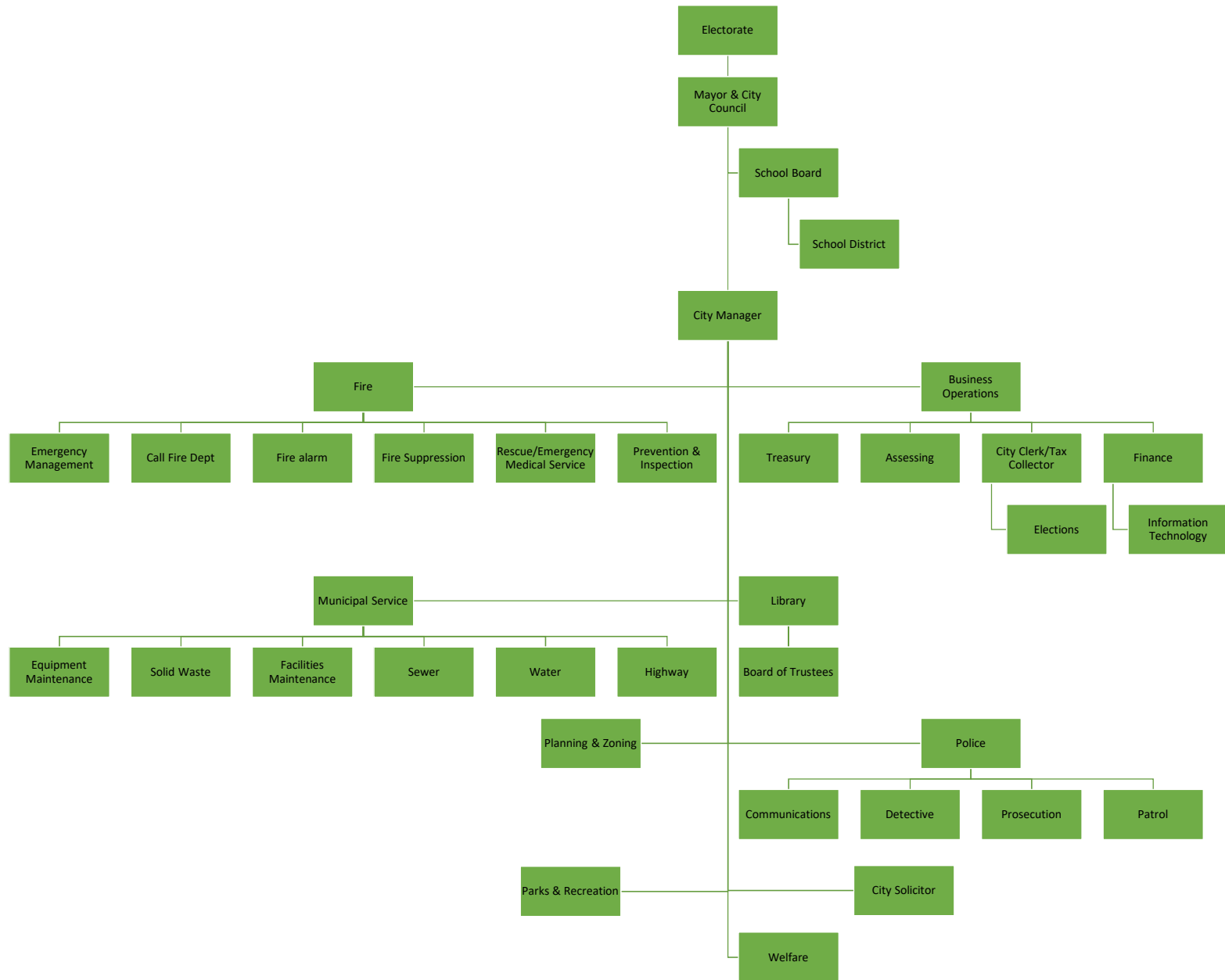
Richard Lewis

David Goldstein

Krystal Alpers

Sherry Ryea

City of Franklin, New Hampshire
Organizational Chart
FY2018 Budget



CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



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

316 Central Street
Franklin, NH 03235

(603) 934-3900
fax: (603) 934-7413
cityhall@franklinnh.org

RESOLUTION #01-18

A resolution relating to Appropriations and Estimated Revenues for Fiscal Year 2018.

In the Year of our Lord, Two Thousand and Seventeen.

Be it Resolved by the City Council of the City of Franklin that the following appropriations and revenues be made for Fiscal Year 2017-2018:

MUNICIPAL DEPARTMENTS

APPROPRIATIONS:

General Operations (MS-232):

General Government	\$1,616,865
Public Safety	5,400,174
Highways & Streets	1,476,984
Sanitation	800,299
Health	185,067
Welfare	140,130
Culture & Recreation	921,508
Conservation & Development	45,000
Debt Service	243,974
Capital Outlay	209,306
Interfund Operating Transfers Out	410,880
<i>Total General Operations Appropriations</i>	<u>\$11,450,186</u>

Other Funds:

Parks & Recreation Appropriations	\$15,500
Outside Police Detail Appropriations	10,020
Water Appropriations	1,743,970
Sewer Appropriations	1,510,001
Capital Projects Appropriations	0
Pass Through Grant Appropriations	35,000
<i>Total City Appropriations</i>	<u><u>\$14,764,677</u></u>

ESTIMATED REVENUES:

General Operations (MS-434):

City Revenues General Fund	\$4,119,198
Interfund Operating Transfers In	10,700

Local Taxation	7,320,288
<i>Total General Operations Estimated Revenues</i>	<u>\$11,450,186</u>

Other Funds:

Parks & Recreation Estimated Revenues	\$15,500
Outside Police Detail Estimated Revenues	10,020
Water Estimated Revenues	1,743,970
Sewer Estimated Revenues	1,510,001
Capital Projects Estimated Revenues	0
Pass Through Grant Estimated Revenues	35,000
<i>Total City Estimated Revenues</i>	<u><u>\$14,764,677</u></u>

SCHOOL DEPARTMENT**APPROPRIATIONS:**

General Operations	\$16,208,339
Food Service	631,969
<i>Total School Department Appropriations</i>	<u><u>\$16,840,308</u></u>

ESTIMATED REVENUES:

General Operations	\$10,512,660.18
Transfer from City	0
Use of Fund Balance	\$200,000
Transfer from Capital Reserve	\$473,000
Food Service	631,969
Local & State Taxation	5,022,679
<i>Total School Estimated Revenues</i>	<u><u>\$16,840,308</u></u>

MERRIMACK COUNTY

<i>Estimated Tax to be Raised</i>	\$1,618,785
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INDUSTRIAL PARK TAX INCREMENT FINANCING DISTRICT

<i>Estimated Tax to be Raised</i>	\$20,000
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VETERAN'S CREDITS


<i>Estimated Tax to be Raised</i>	\$137,325
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OVERLAY

<i>Estimated Tax to be Raised</i>	\$31,000
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Roll Call:

Councilor Barton	<u>yes</u>	Councilor Dzujna	<u>yes</u>	Councilor Ribas	<u>yes</u>
Councilor Clarenbach	<u>yes</u>	Councilor Giunta	<u>yes</u>	Councilor Wells	<u>yes</u>
Councilor Desrochers	<u>yes</u>	Councilor Moquin	<u>yes</u>	Councilor Zink	<u>yes</u>

Approved: 
Interim Mayor

Passed: July 3, 2017

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

A true copy, attested: 
City Clerk

Date: 7/3/17

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 1 – BUDGET HIGHLIGHTS/USEFUL INFORMATION



CITY OF FRANKLIN, NEW HAMPSHIRE

OFFICE OF THE CITY MANAGER

316 Central Street
Franklin, New Hampshire 03235
Telephone (603) 934-3900
Fax (603) 934-7413

April 27, 2017

To: Mayor & City Council

From: Elizabeth Dragon

RE: FY18 City Manager's budget proposal

To follow is my proposed budget for Fiscal Year 2018. This document will also be posted on the city's website for the public to access.

This budget document was prepared through the combined efforts of a very talented team of municipal department leaders. In particular, I want to recognize the efforts of our Finance Director, Judie Milner. This year she has greatly enhanced our overall budget presentation to follow best practices set forth by the Government Finance Officer's Associations' Distinguished budget award program. These enhancements should provide more useful financial information for decisions makers and residents alike. Accurate, timely, transparent information is what we receive from the City's Finance office. This type and quality of information is crucial for good decision making in any organization.

Detailed information related to budget highlights is included in "Section One Budget Highlights" section of the budget packet. In my memo, I want to focus on some challenges and how I have gone about attempting to resolve them in this proposed budget.

City Schools:

Council and school board members have been meeting all year about the financial challenges the school is facing. With declining enrollment resulting in reductions each year in adequacy funding, combined with the reductions in stabilization aid each year, and the withdrawal of Hill students (tuition dollars) - the schools revenues have been steadily declining. While my proposed budget is a financial plan for city municipal services for FY18, my budget also attempts to give the council options for the school funding dilemma.

The school's budget information has been incorporated in totals only. Director Milner manually entered the numbers by function. As you know, the school's budget is under the control and management of the School Board and Superintendant and prepared by the Business Administrator.

- While we did not analyze the individual budget numbers for the school or how their services are provided- I have provided a calculation with **corrections & options that reduce the**

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schools revenue shortfall from their estimated \$1.1 million to \$363,231. This would make a significant difference to the school in regards to potential teacher layoffs.

The first reduction to school revenue shortfall is an adjustment from new revenues from the tax cap calculation using the CPIU and additional tax assessment numbers. The second is an additional allocation from the FY17 supplemental appropriation.

The CPIU was 2.1% this year. The highest it has been in several years. The new tax dollars available using the CPIU calculation totaled about \$283,274. The additional assessed value of \$14,965,390 provided about \$377,577. Statewide tax for school funding decreased by \$16,785 from last year. Franklin's share of the County Taxes is estimated to increase \$62,261 and TIF funds increased \$3,518. Therefore, a total net amount of \$611,857 was divided between school and city using the traditional tax cap allocation method (34% \$208,182 School and 66% \$403,675 city).

- To assist with the school's large revenue short fall I have also split the FY17 supplemental appropriation which was part of the city's total budget beginning number (because FY17 supplemental allocation was put in the city's Municipal Buildings reserve account). I did this by allocating an additional \$82,160 to the schools beginning number. **Therefore \$208,182 new revenue plus \$82,160 increase in beginning budget allocation is a total increase of \$290,342.**
- The next adjustment to the Schools revenue numbers is from an error Director Milner found in the number the school used for beginning taxes in the amount of **\$12,516**. Also needed was an adjustment to take out the difference in the food service special revenue fund because it's a separate fund **\$16,127**.
- Finally, in the City's budget I have **budgeted \$120,000 to the City's Municipal Buildings** reserve account. Originally, my thought was to transfer enough funds from the city's budget so there is enough to repair the middle school roof. We currently have \$353,104.39 in the city's municipal buildings reserve account. With the additional \$120,000 the total is \$473,104. Instead my recommendation would be for the school to get a ten year note for the roof repair. I estimate the annual payment to be around **\$50,000**. The remaining **\$423,000-** I recommend be transferred to the school to help fund their operational budget. This way they are able to repair the roof and bring their revenue shortfall to a new total of \$363,231. I realize this bullet point of adjustments are "one time" revenues for the school again. However, I think between the new revenues, the correction to errors, the use of the city's existing reserve account and transferring of \$120,000 more to that account from the city's budget - we will have gone a long way towards helping bridge the funding gap.

The above recommendations are strictly financial. As you know, the City Council has been pursuing financial consolidation with the school district for a couple years. Financial consolidation would provide additional savings and would create a more efficient transparent financial reporting system. The school board has put the vote for financial consolidation off until after the beginning of the FY18 budget. Financial consolidation would not diminish the authority of the school board or superintendant. In fact, the law protects the school board's right to manage the school and their budget. What it would do, is eliminate duplication of software systems and employee functions. It would eliminate the issues experienced by the school that has delayed tax rate setting for the city. It would ensure that all financial information is in one place. This change would allow the decision

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makers for the school and the city to have accurate, timely reconciled information to make good decisions and forecast the future.

It seems clear that with changing demographics, an aging society, and families having less children - regardless of economic development and redevelopment the trend is declining student enrollment across the State of New Hampshire. The revenue issues at the school will continue to compound over the next few years as enrollment continues to drop. On April 10, 2017, the Commissioner of Education spent the day at the Franklin school district. At the meeting in the afternoon, with school board and city officials, he made note of several of his observations. He stated that there is a great deal of "low hanging fruit"- opportunities for change the school could do with the resources they currently have to enhance educational opportunities. He also talked about possible ways to use Title 1 funding for staff to incorporate them more into the classroom. He offered his staff's assistance to look at ways to blend Title 1 funds better to enhance education in Franklin. He mentioned opportunities for VLAC. He gave examples of how other high schools with similar challenges have created tuition agreements with several high schools to give families choice. Towards the end of the meeting, I asked if it would be possible for him and/or his staff to come back and spend more time doing a more in depth review and create some written recommendations for the superintendant and school board to consider. I left the meeting hopeful that he will assist the school board & superintendant moving forward and be a resource for them.

Municipal departments & services

Salary, Benefit, and Staffing Challenges:

The council held a workshop on February 27th to hear from the Police & Fire department in regards to some of the challenges they are facing. Concerns expressed: Increased calls for service and corresponding increased demands on staff, types of calls for service, and competitively paying personnel to prevent turnover. All of these concerns can and do eventually negatively impact morale if not addressed. Clearly both departments have seen a marked increase in calls for service over the last several years. Ensuring our employees are competitively paid and that they are getting sufficient time for both physical and emotional respite in between shifts is crucial. I have worked with both chiefs to begin to address some of these issues (ex: increased use of part time officers in the police department, regional efforts in the fire department). However, these challenges will need to be more comprehensively addressed as we move forward.

Some of the same issues above are being felt in other municipal departments as well. The demand for all city services has increased and we have not adjusted our staff numbers in most cases to accommodate for the increased demand-instead year after year we ask the same employees (or less) to do more and more. Employees have happily accommodated but at some point we reach the tipping point where quality is sacrificed for quantity. Fortunately, the economy has slowly been improving and tax base has slowly been growing. As the financial situation continues to improve over the next few years it will be important to evaluate where changes should be made to alleviate some of these pressures and support the quality services the residents deserve.

This year I did not include a cost living adjustments (COLA) or merit for municipal employees. It has been clearly stated at joint finance meetings that wage increases would not be supported for FY18 in either the municipal or the schools budget. Understandably so, given the financial challenges we face. COLA (\$119,445 total) and Merit (\$38,279) were cut from my budget proposal. I instead, put these dollars into maintaining the municipal employees health care at the same level which increased 14.58% (\$206,488 overall). We are in the second year of our health insurance

Franklin - The Three Rivers City

contract. We experienced a higher than normal increase in premiums due to significant claims. More details are provided in the budget highlight section of the budget.

Next year, in my opinion, it will be important to at a very minimum fund COLA. About 1/3 of our staff is currently at the top step of their pay grade and haven't received a raise since 2015. Since 2012 employees at the top step have only received a 1.5% adjustment twice - this in some cases resulted in only a few cents increase per hour. COLA is also important to keep wage ranges updated. The 2014 pay study has been used to make adjustment to problem areas. However, as the city's financial situation improves a more comprehensive overhaul of the pay and classification study should be funded.

The police union contract will expire this year and we are currently in negotiations.

NH Retirement rates increased for the next biennium. These increased the budget by \$60,030.

General fund revenue changes:

Fee changes include Summer playground from \$370 plus \$60 early drop off plus \$60 late pick up for 7 weeks to \$490 (all inclusive) for 7 weeks.

Solid waste disposal fee for commercial haulers to \$67.25 from \$66

Demolition fee at transfer station to \$127 from \$115 in addition to a few other minor changes in transfer station fees.

Bonds: The Court house bond is to be retired in Aug 2017 and the police facility will retire Aug 2017 (FY 17 total \$107,950). This reduction in debt creates an opportunity for a "place holder" for additional capital purchases/bonds/leases etc. In my budget proposal, I have included \$120,000 to the municipal buildings capital reserve account-as discussed above as part of the school solution.

Capital Items:

The capital committee is scheduled to meet May 9th at 6pm.

There are several new capital items in the budget being funded by lease or debt service.

\$40,000 Lease for (1) F550 & (1) Sidewalk tractor (MSD Roads line)

\$13,000 Lease for (1) F550 (buildings and grounds line)

\$16,925 Lease for (2) cruisers (police patrol line) - this is part of our rotating replacement schedule.

*no new cruiser leases were approved last year.

\$11,204 Note payment (net of savings) fiber connectivity project for municipal buildings

Approved as part of the FY17 budget process

\$82,875 Fire truck note (debt service line). This is our first payment. The city took delivery this year.

The fiber connectivity project solves a variety of issues. Currently the main server is located at city hall. Other departments log on to the server for payroll and access to the network. The volume of activity is too much for this type of set up and at busy times work comes to an almost screeching halt (remember the days of dial up!). By connecting all municipal buildings with fiber I was able to eliminate \$23,000 of expenses by eliminating replacement servers and metrocast accounts in the FY18 proposed budget and solve the connection issue. The note payment we estimated to be \$34,000 but with the \$23,000 savings the net impact to the FY18 budget is only \$11,204.

Outside Agencies: Contributions to outside agencies are level funded with the exception of a \$1,000 increase to CAP.

Water & Sewer Enterprise funds:

The City Council held a workshop on March 27, 2017, to discuss the challenges in the Water & Sewer fund. The major challenge we are facing is a limited customer base, with declining use of billable services, to support costly infrastructure improvements due to an aging system. The challenge is daunting but the formula is simple. As costs continue to increase without corresponding expansion of our customer base and/or dramatic increase in billable water/sewer usage-every cubic foot of water or sewer becomes more expensive.

In the proposed budget the Water Rate is increasing by \$.39 to \$6.45 per 100 cubic foot. There is also a proposed hydrant fee (\$250) recommended to be assessed to the 19 privately owned fire hydrants throughout the city for a total of \$4,750 in annual revenue. Last year the water rate increased by \$.25 per 100 cubic feet.

In the proposed budget the Sewer rate is increasing \$.64 to \$6.91 per 100 cubic feet. Last year the sewer rate did not change. There is also an increase in sewer quarterly availability charge from \$20 to \$30 to mirror the water fund. Unfortunately, this year we do not have \$115,000 in retained earnings to use to offset capital expenses. We also do not have the billables from Concord Regional Solid Waste since they closed and capped the ash landfill. Lastly, just like the water fund we have an overall decrease in cubic feet of sewer discharge.

Director Sullivan has been very successful at using grant dollars to make improvements to both the water and sewer system over the years. He has also been very active in the Winnepesaukee River Basin Program (WRBP) as they evaluate different management and billing models for the regional sewer system. To slow down this trend of increasing rates in both funds-we will need to reduce inflow/infiltration (to reduce our costs from WRBP), we will need to strategically look at ways of increasing our customer base using a formula that tells us when it financially makes sense to do so, and we will need to fill our empty housing stock to increase usage.

The Big Picture:

Franklin is the smallest city in the State of New Hampshire. According to the Office of Energy and Planning (OEP) website-Franklin's population was 8,405 in 2000, 8,477 in 2010 and was estimated to decrease to 8,454 in 2015. The fifteen year span of population using the US Census and OEP estimate makes it clear-Franklin's population is relatively stagnant and could even decline.

A quick sort (highest to lowest) of the NH Department of Revenue 2015 tax rates shows that Franklin falls somewhere in the middle at 98 out of 232 towns and cities-with a 2015 total tax rate of \$25.03. In the early 80's the City's tax rate was increasing at what the community felt to be an unbearable rate and they adopted a tax cap. This has slowed the rate at which the total tax rate changes.

Unemployment numbers also fall somewhere in the middle when comparing Franklin's rates to other communities using the Department of Labor website. September of 2016 unemployment in the city was at 2.7%. Whereas the range for the entire state fell between about 1% to 5%. Also, it is worthy to note that anecdotally, one of the largest employers in the City, Watts, has been hiring all year.

Franklin - The Three Rivers City

In reviewing reports from the American Community Survey (ACS), there are some community benchmarks that are concerning. Median household income in Franklin is \$42,742 in comparison to \$65,986 in NH. The percentage of individuals below poverty in 2014 was 24% in comparison to 8.9% statewide. The percentage of families living below poverty in 2014 was 18.5% in comparison to 5.7% statewide. Owner occupied homes where greater than 30% of household income was spent on the mortgage was 50.6% in Franklin vs 36.7% of the statewide population. In 2014-renter occupied homes where greater than 30% of household income was spent on gross rent was 60.2% vs 46.8% statewide.

In Franklin:

Foreclosures/Forced Sales

2007	37
2008	42
2009	71
2010	51
2011	76
2012	39
2013	47
2014	33
2015	29
2016	24
2017	<u>4 (thru feb)</u>
Total:	453

Tax deeded properties

2007	0
2008	11
2009	8
2010	6
2011	0
2012	0
2013	16
2014	10
2015	4
2016	12
2017	<u>*tax deeds May/June</u>
Totals:	67

*Note what is not included in the above numbers are the number of people on tax payment arrangements. For the 2016 tax deeding we started with approximately 80 homes on the tax deed list. It was whittled down to 12 properties that were taken and 14 more properties on payment arrangements. This year we are starting with 59 people on the list which will hopefully result in less payment arrangements and actual tax deedings.

What does the above data and statistics tell us? Franklin is not growing. The population in the community is spending more than the normal on mortgages and rents. The city has a larger percentage of individuals and families living at or below poverty. A large number of people are losing their homes. Therefore, current disposable income to spend within the community to support municipal/school services and local businesses is limited.

- Attracting “net new dollars” into the community is vital to the success of supporting existing businesses in the City and attracting new businesses to open within the city limits. We need businesses to grow the tax base to support existing systems (both municipal and school systems).

How does Franklin set itself apart from other towns & cities to attract and build a tourist base so that we can build wealth? One doesn't need to look beyond the view from the windows at City Hall to see - we in fact have a river that runs through...right through our downtown. With the partnerships we have built and are continuing to build with PermaCityLife and Mill City Park we are poised to leverage our assets in a way they have not been leveraged since the closure of the industrial mills. With FBIDC, as our non-profit economic development agency, we have been able to creatively bridge gaps to make projects possible. With Niel Cannon, as our grant funded downtown coordinator

Franklin - The Three Rivers City

we have been able to put together complex solutions for complex issues. With the City's Planning Director (Dick Lewis) we have been able to access Brownsfield funding for environmental cleanup of some of the most challenging sites in the city.

We are beginning to see visible changes in our downtown. Renovation of one of our mill buildings set to be complete this December. There are visible changes in the downtown store fronts and new partnership with Colby Sawyer College. There are more changes coming in the next few months with the recent downtown Façade improvement grant (\$400,000 in tax credits). We are also currently preparing a grant application for funds to design the first phase of the proposed white water park. These changes have been slow to come (years in the making) but are starting to come to fruition. The positive press related to our redevelopment efforts continues to build momentum. In typical Franklin tradition, volunteers have stepped up in numerous ways to help.

The city has been working diligently on economic (re)development over the last several years. There is one project that will impact our tax base like no other, The Northern Pass Project. While this project has not been within our control we have actively participated in the process for many years. The Northern Pass Project is in its final stages of approval. Currently the Site Evaluation hearings are expected to be complete early August. A decision is expected by September. If all goes well the project is estimated to be built and in service by 2019. This project will conservatively bring between \$5.5 -\$6.5 million dollars of new tax dollars to the community.

There will always be challenges and opportunities. However, I am excited about what the future holds for Franklin. The groundwork has been laid and the momentum continues to build. It is my desire with this budget (as it has been with the last eight years of budgets that I have submitted) - to maintain the quality of services Franklin Residents deserve to the best of our ability while supporting the people who make all of these things happen-our employees. In my opinion, we have done just that through strong teamwork across all municipal departments and creatively solving issues in all areas. Meanwhile slowly working to build our tax base and move the city into a much more favorable financial position. None of which is possible without the continued support of our Mayor and Council.

City of Franklin, New Hampshire
FY 2018 Budget Highlights
Municipal Department Proposal (does not include school district unless noted)

The attached department proposed FY18 budget contains very preliminary numbers which will be fluid over the next few months. Below are highlights of different sections of the budget.

Change in Presentation

This year, the budget presentation has changed significantly. Specifically it closely follows the recommendations and best practices set forth by the Government Finance Officer's Association's Distinguished Budget. The goal is transparency by providing: 1) more useful financial information for decision making and 2) guidance for the lay person to follow and understand the budget document and process.

As suggested in a Joint Finance Committee meeting this year, the school district will be presented gross budget along with the municipal departments. This will show the entire City budget supported by the City taxpayer together in one location. This presentation will be the most transparent ever presented to the public.

At this time, the school district has not provided the information in a format necessary to present their entire budget in this manner. Therefore, Director Milner has manually typed the school district's budget information by function code total from the pdf provided to the Council. There is a line in the manager's presentation to bring the school district under the tax cap (see page red "Manager's Proposal amount to balance school district to tax cap" in general fund expenditures under component unit – school district. This allows for municipal departments to see and address their amount over the tax cap.

In addition, the City maintained the presentation change made 2 budget cycles ago. The entire tax burden for the City is included in the property tax revenue line of the budget. When the budget is under the cap, the average reader will be able to easily follow the tax burden from the tax cap calculation section to the revenue section in the City budget. In addition, a section titled "taxes collected on behalf of others" is added to the overlay and veterans exemptions section of the City budget under the municipal budget detail. This will include the County and TIF but will no longer include the school district local property tax and locally raised and retained statewide property tax as the gross school district budget will be included so property taxes will be offset by school district expenditures like all municipal departments.

Statistical information and mission statement are shown right before the applicable department's budget request.

Position Listing

There are a few changes in the position listing for FY2018. In FY2017, the fire department had a change in staff moving one position from firefighter/paramedic to firefighter. Next, upon re-evaluation of the water department's structure, one of the approved regrades from FY2017 budget to Heavy Equipment Operator II was actually regraded to Heavy Equipment Operator I in affect downgrading the position for the FY2018 budget. Finally, there is a recommended title change only in the Welfare department from Welfare Director to Welfare Administrator.

During FY2017, the recreation department personnel structure was re-evaluated. The new (Council approved) structure including increased weekly hours (and benefits) for 2 regularly scheduled event supervisors and reducing the 3rd event supervisor to seasonal summer program event supervisor. This change reduced the number of regularly scheduled event supervisors from 3 to 2 so the position listing reflects 92 regularly scheduled positions for FY2018 (verses 93 for FY2017). (2) Positions are unfunded: (1) Light Equipment Operator in roads & (1) Account

Clerk in the City Clerk/Tax Collector office. One position is the City's 4-legged canine officer. One position (Drug Free Communities Project Coordinator) is 100% grant funded.

Calendar 2016 experienced a 9.7% employee turnover rate. Currently, six positions are unfilled: (2) currently unfunded positions from FY14 (full time account clerk, full time light equipment operator), (1) firefighter position, (1) light equipment operator in sewer, (1) event supervisor and (1) part time patrol officer.

Also included is a summary of the number of regularly scheduled position changes over the past several budget cycles.

Payroll Projections

The payroll projections include the changes noted under "Position Listing" above. There are 52 pay periods for FY2018. Step increases and 2.1% COLA are included in the department proposed budget but not in the Manager's budget. Longevity and probationary adjustments are included.

The cost of COLA at the traditional CPIU rate (2.1% for FY2018 tax cap purposes) would have been approximately \$119,445 total (\$108,612 general fund tax supported). The cost of merit steps would have been approximately \$38,279 total (\$31,161 general fund tax supported).

There are no recommended changes to the City's 22 grade, 12 step pay plan for FY2018. Of the 89 funded regularly scheduled positions, 30 or 33.7% are maxed at step 12 of the pay scale. The pay & classification study done in 2014 showed most City employees as underpaid as compared to similar communities and industries in the State of New Hampshire. As a reminder, the implementation of the 2014 pay & classification study results would have cost the City over \$1 million. The City did not implement the study but continues to make adjustments to target problem area pay classes as needed and when possible. No such adjustments are included in the proposed budget. City employees understand the current financial pressures and remain dedicated and appreciative of City benefits. The following depicts the raise history over the past several budget cycles (note those 30 employees on step 12 of the pay scale do not receive merit increases):

City of Franklin, New Hampshire		
Municipal Departments		
Raise History		
Fiscal Year	Step (2.5%)	COLA
2010	yes	0.10%
2011	yes	2.70%
2012	no	0
2013	yes	1.50%
2014	no	0
2015	yes	1.50%
2016	yes	0
2017	yes	0

The city has (2) unions: NEPBA Local 214 (Police, expires 6/30/17) and State Employees Association of New Hampshire Local 1984 (Municipal Services, expires 6/30/18). Both contracts currently contain language that increases (COLA & step) will be the same as afforded to nonunion City employees so no increases are in the budget for either union. The police union contract is open for negotiations as it expires at the end of FY2017.

Health insurance premium increase is 14.58%, dental is 0% and worker's comp is -1.3%. The increase in health premiums equates to \$206,468 (\$183,808 general fund) based on expected enrollment. This is the second year with New Hampshire Interlocal Trust (NHIT) on the Harvard Pilgrim plan. The city experienced higher than normal claims this year. NHIT is using this year's claims experience as the basis of their rate calculation which is the reason for the high increase in premiums. Health buyback in lieu of insurance remains at 25% of eligible premium paid over 52 pay

periods. Any increase in dental total cost is a result of enrollment changes. There is no increase in premium. The decrease in worker's comp premiums equates to \$1,771 which is the net of payroll increase over FY2017 (i.e., the full year effect of FY2017 step increases and the city's loss ratio (experience) decreasing to .88 (from .92).

Unemployment premiums have increased to \$39 per position from \$32 in FY2017. This is a result of a 25.3% increase in the City's rate (equating to \$704 total annual increase) as a result of a specific risk management decision which likely saved the City thousands in the long run. Disability & life premiums remain unchanged at this point but are a % of base pay so current year increases are a result of the full year effect of FY17 step increases. Disability & life renewal information has not been received by the City as of the Manager's proposal but is not expected to change dramatically.

As expected, New Hampshire Retirement System rates increased for the next biennium (beginning 7/1/17) to the following: 11.38% group I employee, 17.36% group I teacher, 29.43 group II police, and 31.89% group II fire. FY2017 rates were as follows: 11.17% group I employee, 15.67 group I teacher, 26.38% group II police, and 29.16% group II fire. The increase in NHRS rates equates to \$60,030 total (\$59,161 general fund) for municipal departments. Teacher, police and fire rates are budgeted in full although there is legislation to return 15% of the State of NH contribution for these classes. 15% of police and fire contribution rates would equate to \$87,430 savings in the general fund based on current staffing. If the State of NH reinstated the full 35% share of police and fire, the City would save \$204,004 in the general fund based on current staffing.

Overtime has been adjusted based on departmental requests. Police overtime includes the amount reimbursable under the VAWA and NHAGDTF grants (\$21,904 and \$31,292 respectively). Wages for watering the downtown plants as well as related revenue is included.

Employee allocations between departments and/or funds remain largely unchanged from FY2017. The only change is the mechanic garage employee allocation from 95% general fund/5% water fund to 90% general fund/5% water fund/5% sewer fund. This allocation is based on vehicles & equipment maintained by the mechanics.

Mayor & Council stipends are included as well as stipends for one election (City). Treasurer Stipend (\$1000/yr.), Deputy Treasurer Stipend (2 @ \$250 = \$500) and Emergency Management (\$2000/yr.) are unchanged in the current budget.

Tax Cap Calculation

The 2.1% CPIU provides additional tax revenue of \$283,274. The County budget for 2017 was adopted March 23, 2017. The tax increase is about 4% (down from 4.84% Commissioner's proposal). The City is not expecting a huge shift in assessed valuation in the larger Merrimack County communities so a 4% increase (\$62,261) over FY2017 actual County assessment is budgeted for FY2018. However, true increase/decrease of County taxes will not be known until 9/17 when DRA sets the rates based on each town/city's equalized valuation. Statewide tax for school funding has decreased by \$16,785 (\$1,177,459 FY17 - \$1,160,674 FY18) from last year. Picks ups from the Assessing office totaled 14,965,390 in new value which includes some new construction numbers but largely is a result of the understatement of utilities by the previous assessing firm under the utilities own inventoried (already conservative) number. The new revenue generated from the pickups is \$377,577. The Industrial Park TIF is expected to generate \$20,000 in retained taxes this year (up from \$16,482 in FY2017).

All of the above net to an additional \$611,857 to be divided among the school district and municipality. The City used the traditional allocation method (% of previous years local taxes) to divide the \$611k between the school district and municipality - the school district receiving 34% or \$208,182 and the municipality receiving the remaining 66% or \$403,675. In addition to the \$208,182 increase in local school district taxes from the current budget, the City Manager split the FY17 supplemental appropriation of \$216,311 between the municipality and school district

utilizing the FY17 tax cap formula so an additional \$82,160 in tax revenues will be allocated to the school district for a total of \$290,342 (\$208,182+\$82,160) of new tax revenue to the school district. Total taxes under the tax cap calculation for the City including Municipal, TIF, County, School Local and School Local Statewide is \$14,150,077. The City Manager made several changes to bring the department's proposed budget under the tax cap throughout the budget but most notably by cutting \$1,592,000 from the capital portion of the budget. There are no one time revenues to offset one time expenditures in the current budget proposal.

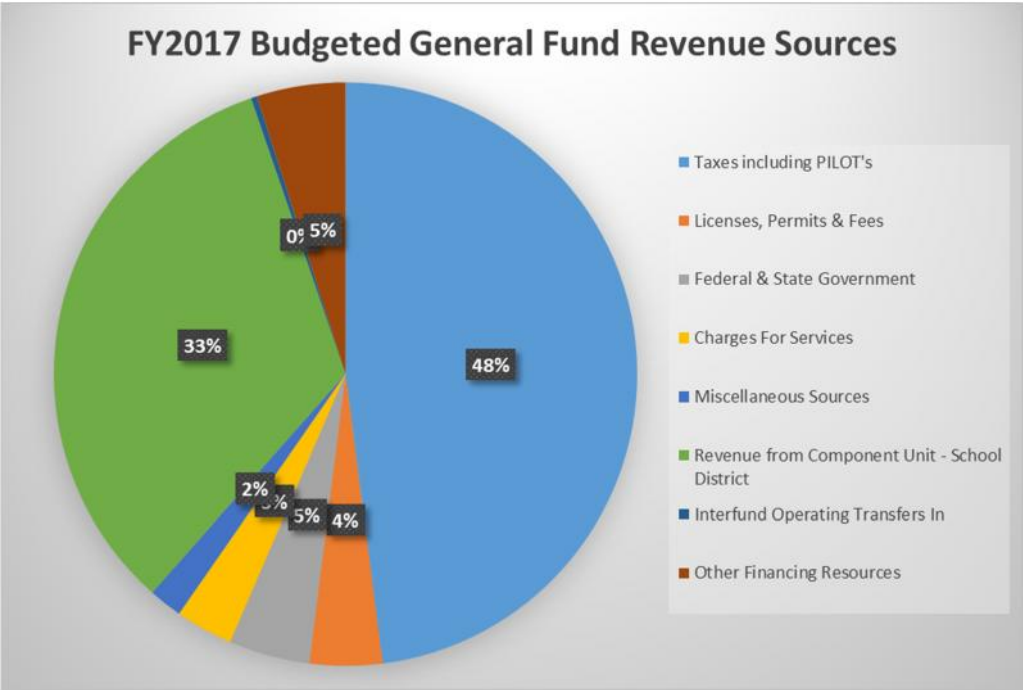
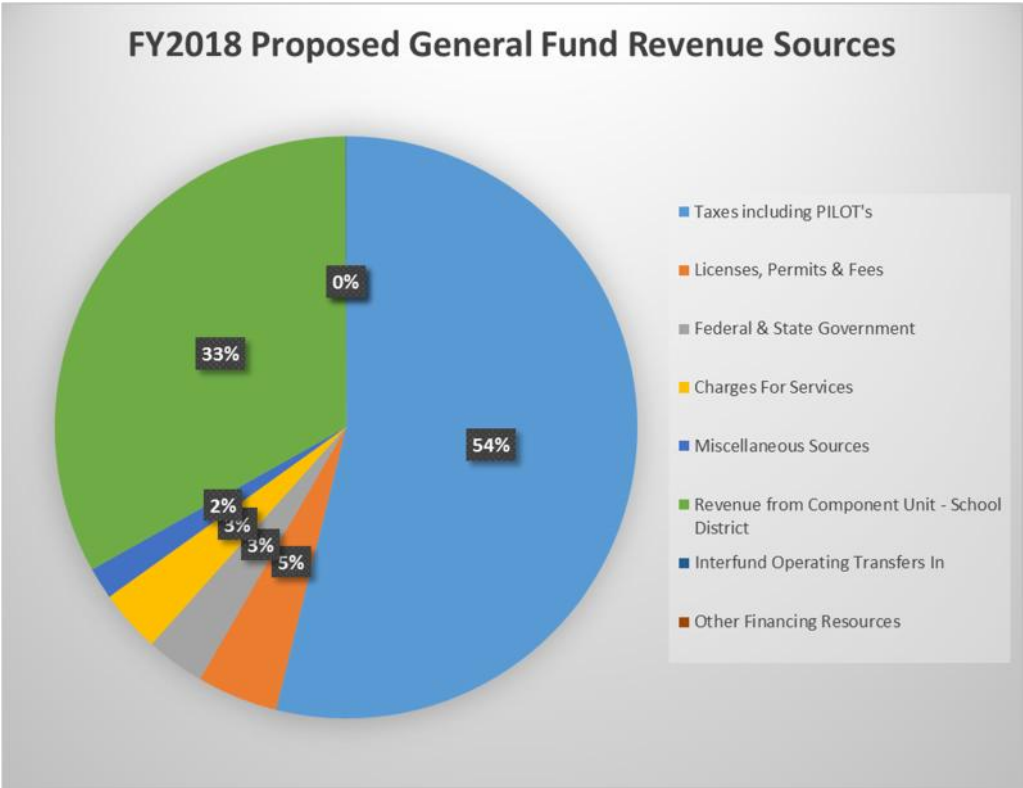
General Fund Revenues

Revenue estimates include the Drug Free Communities, VAWA, and NHAGDTF grants as well as reimbursement from grants for single audit fees included in the budget. Contingent grant line is included (in both revenues and expenditures) for \$30k. In addition, a \$60,000 contingent grant line is included to specifically track the Drug Free Communities donations (goods and services) for the grant match. In addition, estimated revenues were adjusted based on FY17 expected total revenues.

Rooms & Meals, Highway Block, flood, forest state revenues budgeted the same as FY2017 (flood adjusted by PY catch up paid in FY17) as the State is still working on their biennial budget. These numbers may change throughout the State's budget process. The cable franchise fee is funded based on FY2017 actual. Interest earnings increased as a result of the recent rate change on the City's general fund from .15 basis points to .60 basis points. Solar lease revenues and PILOT's are not budgeted in FY2018 at this time.

Fee changes included in the general fund revenue section are: 1) summer playground from \$370 plus \$60 early drop off plus \$60 late pick up for 7 weeks to \$490 (all inclusive) for 7 weeks 2) solid waste disposal fee for commercial haulers to \$67.25 from \$66 and 3) demolition fee at transfer station to \$127 from \$115 in addition to several smaller tweaks to transfer station fees.

General fund revenue summary:



General Fund Expenditures

Payroll and payroll expenditure lines are linked to the payroll projections (see above). Gasoline lines are mostly level funded. The State is no longer locked into the previous contract so we should start to see savings in these lines. The city looked into the WEX program where employees can fuel up at local gas stations and the City is charged the correct price (without taxes). Although the program and maintenance reports were very nice, the City could not find a close diesel station open 24 hours to support the municipal services snow operations and fire department. Because of accessibility issues and the new lower fuel prices through the State, the city decided to stay with the State of NH fuel island.

Applicable electric and natural gas lines are budgeted as if the energy project had not been completed so the City can track the "savings" which will make the energy project payment when due in April 2018. The streetlight electric line was budgeted as if the LED project was not completed so the savings could pay the loan payment due 12/17.

Only outside agencies funded in FY2017 are included in this request although other agencies (CASA, Red Cross) have submitted requests. Vets credits will not be definite until 4/17 but are budgeted at FY17 requests. Regular vet exemptions remain at the \$300 level from FY15. Overlay is budgeted for 2017 DRA amounts and should be sufficient based on history. The new Avitar contract (all inclusive) for Assessing is budgeted in the Assessing contract line; software support for the old CLT system and the Avitar shell are eliminated from assessing software support & IT software support lines, respectively. Manager's contingency is adjusted for the increase in veteran's credits (\$1,605) recently reported. There is no increase in property liability insurance premiums; changes to the insurance line are based on the City's additions and changes in value as well as fund allocations. IT is budgeted as if the fiber project does move forward; there are \$23,000 in savings throughout the budget (IT contract, Metrocast connections, (2) server replacements) because of the fiber project which mostly offsets the note payment of \$34,000 (IT budget).

In FY2017, the municipal department budget saved as a placeholder (by transfer to capital reserve fund) the expiring lease for the trash trucks \$152,702. Ultimately, the transfer to capital reserve was diverted to the school district as a one-time transfer to help them bridge their budget gap for FY2017. The placeholder was to be budgeted for the fire truck payment beginning in FY2018 and other capital related debt. In the FY2018 budget, the following capital debt is being funded by largely utilizing that placeholder for the expiring trash program:

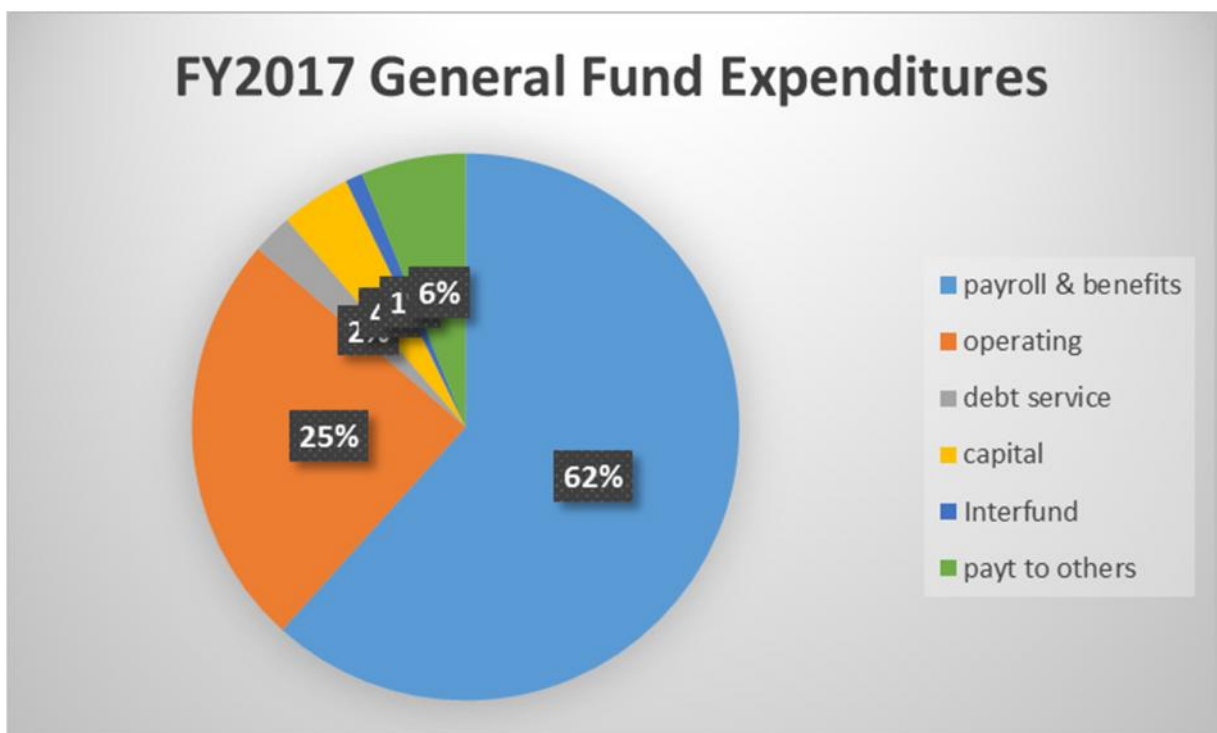
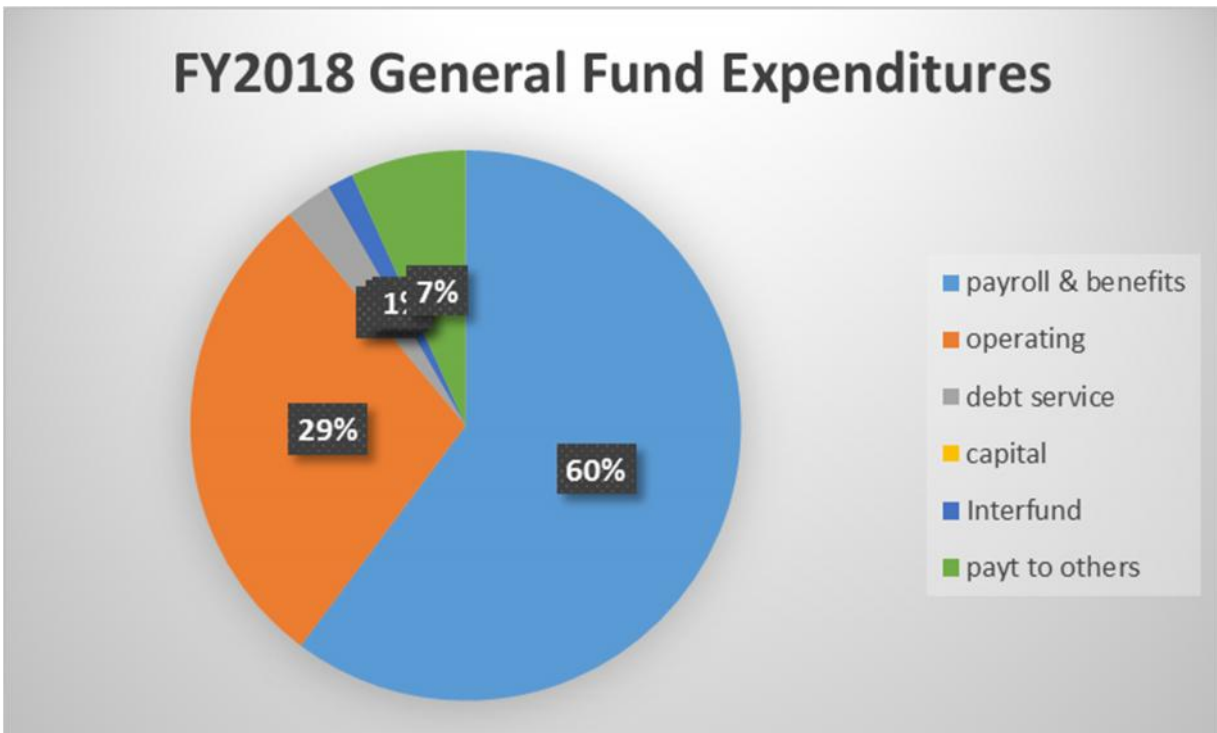
\$82,875	Fire Truck note (debt service line)
40,000	Lease for (1) F550 & (1) sidewalk tractor (MSD Roads line)
13,000	Lease for (1) F550 (Buildings & Grounds line)
11,204	Note payment (net of savings) for fiber connectivity project
<u>16,925</u>	Lease for (2) cruisers (Police Patrol line)
<u>\$164,004</u>	Total

Overhead door work in the mechanics garage and dispatch radio repair work is also budgeted as well as sally port door work

The second payment of the road note & first payment of the fire truck note is budgeted in debt service along with the final payment of the police station/courthouse bond. The one time transfer to the school district has been eliminated. \$120,000 transfer to capital reserve fund is budgeted (see Manager's memo).

Current projects that will be incomplete at June 30th and carried over into FY18 through non lapsing appropriation are: Haynes Brook (\$383,375 resolution 11-15) and possibly a portion of USDA Rural Technical Assistance (\$50,000 resolution 03-16). These non-lapsing appropriations are not reflected in the new appropriations of the FY18 budget proposal.

General fund expenditure summary:



(Assumes school district payroll & benefits 70% of total budget)

Capital Fund

There are no new appropriations in this fund for FY18.

Grant Fund

This fund shows grants that pass through the City of Franklin; currently the Northern New England Metropolitan Medical Response System Strike Team (or MMRS) totaling \$35,000. The CATCH project expenditures supported by the pass through CDBG funding are expected to be complete before the end of FY2017; however, if not, the CDBG funding will be adjusted as we near 6/30/17 to mirror remaining grant funding after FY17 expenditures to date as this appropriation was not approved as non-lapsing.

Parks & Recreation Fund

The Parks and Recreation fund is the same as the FY2017 budget.

Police Outside Detail Fund

This fund includes the rate (\$40) paid to officers performing the details as well as related payroll expenditures. Revenues are included based on approved rates per chapter 160 of the code (\$60). With the new retirement rates, the City is making about 12.75% (or \$7.65 per hour) net revenue using the \$60 detail reimbursement rate; profit was reduced by \$2.63 per hour as a result of the increased NHRS rate for FY2018.

Library Fund

Once again, the library fund is budgeted gross; including all anticipated/budgeted revenues and expenditures. The amounts funded by the City taxpayer, payroll wages & benefits and \$51,500 stipend, are shown under revenue 31-0-000-39110-000. However, the service (cleaning) contract is not funded by the general fund like previous years. Other than payroll and benefits, there is no increase in the library budget for FY18.

Food Service Fund

School district food service transactions are appropriated in this special revenue fund.

Water Fund

The proposed water rate Increase is \$0.39 to \$6.45 (from \$6.06 in FY2017) per 100 cubic feet. The reason for the increase is 2-fold: 1) increase in proposed budget over FY2017 and 2) the decrease in cubic feet of water used.

The water fund total proposed budget is 2.4% higher than FY2017. The approximate \$40,000 increase in appropriations is mostly attributed to a placeholder (\$29,000) for the payment of a recommended SRF loan for the Pleasant Street pressure reducing vault rehabilitation project. In addition, capital outlay was increased by \$5,000 for the Acme 2 well rehabilitation and the replacement of 12 services connections (from 8" to 12" main) on North Main Street. Finally, payroll and related benefit increases.

Actual per cubic foot of water usage billed over the past several budget cycles is lower than estimated usage to set the rate. Director's Sullivan & Milner had originally attributed the decrease in usage to the recession & foreclosed properties in Franklin; however, after several years of the essentially level water cubic feet billed, the trend seems

here to stay. Therefore, the estimated billable cubic feet of water usage is adjusted down from FY2017 by 1,000,000 cubic feet.

Director's Sullivan and Milner estimated the budgetary retained earnings of the water fund to be well below the recommended 25% of expenditures threshold at 6/30/17. This is due to several unforeseen and unexpected infrastructure failures and necessary repairs over the past two budget cycles. Therefore, there is not retained earnings available to offset the rate increase. In addition, this rate increase does not include building back the retained earnings; however, Director's Sullivan & Milner have conservatively estimated regular expenditures for the fund and expect to see some modest building of retained earnings back to the recommended threshold. This will be monitored and addressed, if necessary, in FY2019.

There is a hydrant fee (\$250) recommended in the FY2018 water budget to be assessed to the 19 privately owned fire hydrants throughout the City for a total of \$4,750 in revenue. The reason for the fee is for the City to flush and inspect these hydrants on an annual basis so that the hydrants remain viable and dependable. Any repairs needed would be the responsibility of the hydrant owner.

Not included in the FY2018 budget but a recommended discussion for the Council is a change in the approach of the water availability quarterly charge. Currently the quarterly water availability charge is assessed per water meter. Under the recommended new approach, the quarterly water availability charge would be assessed based on living units. Therefore, a single family home would see no change in quarterly availability charge but multi-family homes would be assessed based on living units (a building with 4 apartments would pay 4 availability charges (verse one for the water meter)). Several communities have already adopted this approach. The approach would increase the amount of stable, predictable revenue from the availability charge (estimated \$100,000 per year) used to reduce the unpredictable water commodity charge.

City of Franklin, New Hampshire	
Water Commodity Rate History	
<u>Fiscal Year</u>	<u>Rate*</u>
2010	4.51
2011	4.51
2012	4.51
2013	4.51
2014	4.51
2015	4.76
2016	5.81
2017	6.06
*Rate per 100 cubic feet	

Sewer Fund

The proposed sewer rate increase is \$.64 to \$6.91 (from \$6.27 in FY2017) per 100 cubic feet. WRBP is essentially level funded in total for FY18 and there is not increase in the sewer budget over FY2017. The reason for the significant increase in rate is 3-fold: 1) \$115,000 in retained earnings budgeted in FY2017 to offset capital projects (and a rate increase) is not budgeted in FY2018 2) Concord Regional Solid Waste has closed and capped the ash landfill located next to the City's transfer station 3) there is a decrease in cubic feet of sewer discharge.

In prior budget cycles, management has recommended using the sewer retained earnings over the recommended 25% of expenditure threshold to bring the retained earnings down to the 25% threshold while offsetting some capital expenditures. Sewer budgetary retained earnings is estimated to be at the 25% threshold at 6/30/17. Therefore no retained earnings are budgeted in FY2018 to offset necessary capital expenditures.

CRSW contributed approximately \$38,000 per year to the sewer fund while operating the ash landfill in Franklin. The ash landfill has been closed and no longer pays the sewer fund.

Actual per cubic foot of discharge billed over the past several budget cycles is lower than estimated discharge used to set the rate. Director's Sullivan & Milner had originally attributed the decrease in discharge to the recession & foreclosed properties in Franklin; however, after several years of the essentially level discharged cubic feet billed, the trend seems here to stay. Therefore, the estimated billable cubic feet of discharge is adjusted down from FY2017 by 1,375,000 cubic feet.

In addition, the sewer quarterly availability charge has been increased from \$20 to \$30 like the water fund. This revenue is predictable and stable and offsets some of the commodity rate increase this budget year.

Capital improvement budgeted this year continue to address the inflow & infiltration issue with the sanitary sewer system. This will assist the City when the WRBP evaluates its rate structure using flow as the basis.

City of Franklin, New Hampshire	
Sewer Commodity Rate History	
<u>Fiscal Year</u>	<u>Rate*</u>
2010	4.52
2011	5.30
2012	5.84
2013	5.84
2014	6.13
2015	6.27
2016	6.27
2017	6.27
*Rate per 100 cubic feet	

CIP Summary

The FY18 Capital Improvement Plan was adopted by the City Council on May 22, 2017. The summary is included in this budget document. The entire plan may be found on the City's website www.franklinnh.org under committees, capital improvements.

FY2018 Adequate Education Aid

Two changes to statute will impact Adequacy Aid for FY2018. The 2016 bill SB 227 added the condition that if a municipality has no students or receives a state education property tax assessment that is more than the cost of an opportunity for an adequate education (RSA 198:40-a), that municipality will no longer receive a stabilization grant. The second change is the scheduled repeal of the cap that limited a grant to 160% of the prior year's grant. (In response to the Sullivan Superior Court's ruling in *Dover, City of v. The State of New Hampshire*, the State implemented this change for FY2017.)

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

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

Students:

Adequacy Aid is calculated using the Average Daily Membership (ADM) of the students who reside within a municipality. A full-time student enrolled in school for the entire year has an ADM of 1.00. If a student moves mid-year, he is counted as a fractional ADM in each municipality. For FY2018 Adequacy Aid, school year 2016-2017 ADM will be used.

The total ADM for a municipality consists of:

- Students who attended a school operated by their resident district.
- Students tuitioned by the resident district to a district-operated school in NH or another state.
- Students tuitioned by the resident district to a non-public school, such as a special education program.
- Kindergarten students are counted as no more than .50 ADM (half-day program).
- Home school students enrolled in high school academic courses at the rate of 0.15 ADM per course. These students will be counted only if the appropriation has excess funds available.
- Preschool students are not included.
- Charter schools students are not included, except as provided for in RSA 194-B:11.
- In the first year a student receives an education tax scholarship to attend a private school or is home schooled, the resident school district will be notified that, for the purpose of Adequacy Aid only, this student will be removed from the prior year's ADM.

Cost of Adequacy:

Every two years the base per pupil cost and additional costs for certain students are adjusted for inflation and used for both years of the State's biennium. RSA 198:40-d specifies that the US Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers, Northeast Region, special aggregate index of "services less medical care services" will be used to make the adjustments. For the biennium starting July 1, 2017, this inflation adjustment is an increase of 1.021%.

For FY2018 and FY2019, the base per pupil rate is \$3,636.06 per ADM. Adequacy includes an additional rate for certain students as follows:

- \$1,818.02 for a free or reduced-price meal eligible student. This determination is based on household income, not participation in a lunch program. Students from households receiving TANF or SNAP are automatically eligible. Others are certified if parents/guardians provide income information.
- \$1,956.09 for a special education student who has an individualized educational plan (IEP).
- \$711.40 for an English Language Learner receiving English Language instruction. Students who have advanced to the monitoring stage are not included.
- \$711.40 for each 3rd grade pupil whose achievement score on the state assessment for reading was below the proficient level, provided the student is not already counted in any of the above three categories. Students who did not take the test are not counted.

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

How Adequacy Grants are Determined

Statewide Education Property Tax Assessment:

Each December, the Department of Revenue Administration determines the minimum tax rate needed to raise at least \$363 million from the Statewide Education Property Tax (SWEPT) for the following school year. The tax rate, rounded to the nearest one-half cent, is applied to equalized valuations without utilities. (RSA 76:3 and RSA 76:8.) Municipalities collect the SWEPT and send the total assessment amount directly to its school district(s). Within cooperative districts the assessment amount is credited to the individual towns. While municipalities are responsible for collecting and distributing this tax revenue, SWEPT is a state tax, not a local tax. For FY2018, a tax rate of \$2.260 per thousand will be applied to April 1, 2015 equalized values.

Preliminary Grant:

When the SWEPT assessment is subtracted from the cost of adequacy the balance is the preliminary grant. If SWEPT is more than the cost of adequacy then the preliminary grant is zero.

Stabilization Grant:

When a new funding formula was enacted for FY2012, to ease the impact on municipalities facing a decrease in aid, the Legislature utilized a stabilization grant to cover the decreases. Not all municipalities received a stabilization grant in 2012. For FY2018, the stabilization grant will be 92% of the 2012 amount. This grant is being phased out over 25 years by reducing the rate by 4% each year.

Inclusion of Home-Schooled Course Credit:

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

Total Grant:

A municipality's total grant is the sum of its preliminary and stabilization grants. For the final calculation in the spring of 2018, the total grant will be no less than 95% of the November 15, 2016 estimate, and will include home-schooled course credit funding if applicable.

Publication and Payment Schedule

Publication Schedule for Adequacy Aid

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

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

The final calculation is usually made by March using the prior year's ADM that has been closely reviewed. For FY2018, adjusted 2015-2016 school year ADM data will be used for the first estimate, and 2016-2017 data will be used for the second estimate and final determination.

Grant Payment Schedule:

The first payment of 20% by September 1st is based on the first estimate. The second and third payments of 20% by November 1st and 30% by January 1st are based on the October 1st estimate. The final payment (of approximately 30%) is made by April 1st and based on finalized ADM data.



Franklin, NH

Community Contact

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Municipal Office Hours

Monday through Friday, 8 am - 5 pm

County
 Labor Market Area
 Tourism Region
 Planning Commission
 Regional Development

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

Election Districts
 US Congress
 Executive Council
 State Senate
 State Representative

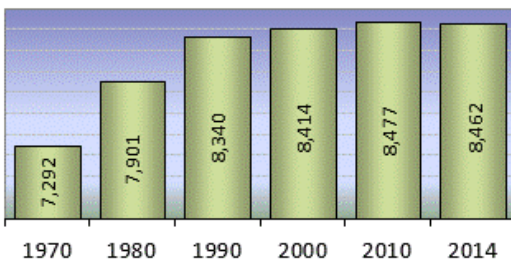
District 2 (All Wards)
District 2 (All Wards)
District 7 (All Wards)
Merrimack County Districts 2 (Wards 1 & 2) 3, 26 (Ward 3)

Incorporated: 1828

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

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

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



Population Trends: Population change for Franklin totaled 1,720 over 54 years, from 6,742 in 1960 to 8,462 in 2014. The largest decennial percent changes were eight percent increases between 1960 and 1970, and between 1970 and 1980. The 2014 Census estimate for Franklin was 8,462 residents, which ranked 36th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2014 (US Census Bureau): 305.8 persons per square mile of land area. Franklin contains 27.7 square miles of land area and 1.5 square miles of inland water area.

MUNICIPAL SERVICES			
Type of Government		Manager & Council	
Budget: Municipal Appropriations, 2015		\$10,389,648	
Budget: School Appropriations, 2015-2016		\$15,199,810	
Zoning Ordinance		1971/12	
Master Plan		2006	
Capital Improvement Plan		Yes	
Industrial Plans Reviewed By		City Planner	
Boards and Commissions			
Elected:	City Council		
Appointed:	Planning; Zoning; Library; Conservation; Heritage		
Public Library	Franklin Public		
EMERGENCY SERVICES			
Police Department		Full-time	
Fire Department		Full-time	
Emergency Medical Service		Municipal	
Nearest Hospital(s)		Distance	Staffed Beds
Franklin Regional, Franklin		Local	35
UTILITIES			
Electric Supplier		Eversource Energy; NH Electric Coop	
Natural Gas Supplier		Liberty Utilities	
Water Supplier		Franklin Water Works	
Sanitation		Municipal	
Municipal Wastewater Treatment Plant		Yes	
Solid Waste Disposal			
Curbside Trash Pickup		Municipal	
Pay-As-You-Throw Program		No	
Recycling Program		Mandatory	
Telephone Company		Fairpoint	
Cellular Telephone Access		Yes	
Cable Television Access		Yes	
Public Access Television Station		No	
High Speed Internet Service:		Business	Yes
		Residential	Yes
PROPERTY TAXES		(NH Dept. of Revenue Administration)	
2015 Total Tax Rate (per \$1000 of value)		\$25.03	
2015 Equalization Ratio		98.2	
2015 Full Value Tax Rate (per \$1000 of value)		\$23.70	
2015 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings		80.8%	
Commercial Land and Buildings		13.6%	
Public Utilities, Current Use, and Other		5.5%	
HOUSING		(ACS 2010-2014)	
Total Housing Units		4,046	
Single-Family Units, Detached or Attached		2,323	
Units in Multiple-Family Structures:			
Two to Four Units in Structure		884	
Five or More Units in Structure		715	
Mobile Homes and Other Housing Units		124	

DEMOGRAPHICS <i>(US Census Bureau)</i>		
Total Population	Community	County
2014	8,462	146,880
2010	8,477	146,445
2000	8,414	136,716
1990	8,340	120,618
1980	7,901	98,302
1970	7,292	80,925
Demographics, American Community Survey (ACS) 2010-2014		
Population by Gender		
Male	4,218	Female 4,244
Population by Age Group		
Under age 5		594
Age 5 to 19		1,518
Age 20 to 34		1,409
Age 35 to 54		2,236
Age 55 to 64		1,417
Age 65 and over		1,288
Median Age		41.5 years
Educational Attainment, population 25 years and over		
High school graduate or higher		85.2%
Bachelor's degree or higher		17.4%
INCOME, INFLATION ADJUSTED \$ <i>(ACS 2010-2014)</i>		
Per capita income		\$20,993
Median family income		\$53,625
Median household income		\$42,742
Median Earnings, full-time, year-round workers		
Male		\$39,158
Female		\$36,739
Individuals below the poverty level		24.0%
LABOR FORCE <i>(NHES – ELMI)</i>		
Annual Average	2005	2015
Civilian labor force	4,204	4,023
Employed	4,052	3,821
Unemployed	152	202
Unemployment rate	3.6%	5.0%
EMPLOYMENT & WAGES <i>(NHES – ELMI)</i>		
Annual Average Covered Employment	2004	2014
Goods Producing Industries		
Average Employment	1,069	912
Average Weekly Wage	\$ 818	\$ 951
Service Providing Industries		
Average Employment	1,440	1,377
Average Weekly Wage	\$ 585	\$ 759
Total Private Industry		
Average Employment	2,510	2,289
Average Weekly Wage	\$ 685	\$ 835
Government (Federal, State, and Local)		
Average Employment	428	412
Average Weekly Wage	\$ 573	\$ 716
Total, Private Industry plus Government		
Average Employment	2,938	2,701
Average Weekly Wage	\$ 668	\$ 817

EDUCATION AND CHILD CARESchools students attend: **Franklin operates grades K-12**District: **SAU 18**Career Technology Center(s): **J. Oliva Huot Technical Center (Laconia); Winnisquam Agricultural Programs**Region: **8**

Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	3	1	1	1
Grade Levels	P K 1-5	5-8	9-12	P K
Total Enrollment	507	301	371	14

Nearest Community College: **Lakes Region**Nearest Colleges or Universities: **Colby-Sawyer; Plymouth State University**

2016 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **9** Total Capacity: **609**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Webster Valve & Foundry	Plumbing, heating controls	340	1956
SAU 18	School administrative unit	260	
LRGHealthcare	Health care services	256	1910
City of Franklin	Municipal services	120	
Franklin Savings Bank	Banking services	105	
PCC Structural	Titanium products	102	1995
Hannaford Brothers	Supermarket	98	1992
Vitex Extrusion	Aluminum extrusions	94	1996
R D Edmunds & Sons	Paving company		

Employer Information Supplied by Municipality

TRANSPORTATION (*distances estimated from city/town hall*)

Road Access	US Routes	3
	State Routes	3A, 11, 127
Nearest Interstate, Exit		I-93, Exit 20
	Distance	4 miles
Railroad		No
Public Transportation		WTS
Nearest Public Use Airport, General Aviation		
Laconia Municipal	Runway	5,286 ft. asphalt
Lighted? Yes	Navigation Aids?	Yes
Nearest Airport with Scheduled Service		
Manchester-Boston Regional	Distance	44 miles
Number of Passenger Airlines Serving Airport		4
Driving distance to select cities:		
Manchester, NH		38 miles
Portland, Maine		130 miles
Boston, Mass.		88 miles
New York City, NY		288 miles
Montreal, Quebec		236 miles

COMMUTING TO WORK (*ACS 2010-2014*)

Workers 16 years and over	
Drove alone, car/truck/van	86.2%
Carpooled, car/truck/van	4.8%
Public transportation	0.0%
Walked	3.5%
Other means	2.5%
Worked at home	2.9%
Mean Travel Time to Work	24.8 minutes

Percent of Working Residents: ACS 2010-2014

Working in community of residence	27.0
Commuting to another NH community	69.2
Commuting out-of-state	3.8

RECREATION, ATTRACTIONS, AND EVENTS

X	Municipal Parks
	YMCA/YWCA
X	Boys Club/Girls Club
X	Golf Courses
	Swimming: Indoor Facility
	Swimming: Outdoor Facility
	Tennis Courts: Indoor Facility
X	Tennis Courts: Outdoor Facility
	Ice Skating Rink: Indoor Facility
	Bowling Facilities
	Museums
	Cinemas
X	Performing Arts Facilities
X	Tourist Attractions
X	Youth Organizations (i.e., Scouts, 4-H)
X	Youth Sports: Baseball
X	Youth Sports: Soccer
X	Youth Sports: Football
X	Youth Sports: Basketball
	Youth Sports: Hockey
X	Campgrounds
X	Fishing/Hunting
X	Boating/Marinas
X	Snowmobile Trails
X	Bicycle Trails
X	Cross Country Skiing
X	Beach or Waterfront Recreation Area
X	Overnight or Day Camps

Nearest Ski Area(s): **Veteran's Memorial Ski Area**Other: **Daniel Webster Birthplace; Daniel Webster Farm; Franklin Falls Recreation Area (US Army Corps of Engineers)**

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 2 – FINANCIAL POLICIES & GUIDELINES

AUDIT OPINION

The City is subject to annual independent financial audit in which an independent audit firm tests transactions and opines on the representation of financial position as set forth in the City prepared financial statements. The city's financial statements include all municipal funds and school district funds as the school district is dependent. For FY2015, the City has once again achieved the highest audit opinion of "unqualified". FY2016 audit is well underway and expected to be completed before the end of FY2017. The audit opinion form Grzelak & Company for FY2015 follows:

GRZELAK AND COMPANY, P.C.

Certified Public Accountants

Members - American Institute of CPA's (AICPA)
Member - AICPA Government Audit Quality Center (GAQC)
Member - AICPA Private Company Practice Section (PCPS)
Members - New Hampshire Society of CPA's

P.O. Box 8
Laconia, New Hampshire 03247-0008
Tel (603) 524-6734
GCO-Audit@gcpcpas.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Franklin, as of June 30, 2015, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Implementation of GASB Statement No. 68

As discussed in Note 1 to the financial statements, in 2015, the City of Franklin adopted new accounting guidance prescribed by GASB 68 for its pension plan – a multiple-employer, cost-sharing, defined benefit pension plan. Because GASB 68 implements new measurement criteria and reporting provisions, significant information has been added to the Government Wide Statements. The Statement of Net Position discloses the City of Franklin's Net Pension Liability and some deferred outflows of resources and deferred inflows of resources related to the City of Franklin's pension plan. The Statement of Activities discloses the adjustment to the City of Franklin's Beginning Net Position. Our opinion is not modified with respect to the matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 8 through 19, budgetary comparison information, on page 58, schedule of funding progress for other postemployment benefits on page 56, schedule of the city's proportionate share of net pension liability on page 52, and schedule of city contributions on page 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Franklin's basic financial statements. The combining nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2016, on our consideration of the City of Franklin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Franklin's internal control over financial reporting and compliance.

Grzelak and Co., P.C.

GRZELAK & COMPANY, P.C., CPA's

Laconia, New Hampshire

April 12, 2016

DEBT SERVICE

Legal debt limits are set by the State of New Hampshire under RSA 33 and are calculated on the individual community's assessed valuation as approved by the State of New Hampshire Department of Revenue Administration. There are three bonded debt limit margins: general, school, water. The general fund debt limit is 3% of assessed valuation with landfills being exempt from the calculation. School related debt is limited to 7% of assessed valuation. Water fund is limited to 10% of assessed valuation while the sewer fund has no legal debt margin. The City's current debt is the following percentages of assessed valuation: General 0.26%, School 0.38% and Water 1.21%.

The following is a schedule of the City's total current long term debt including capital lease payments in the FY18 budget:

City of Franklin, New Hampshire								
Long Term Debt								
FY2018 Budget								
	Original Amount	Issue Date	Maturity Date	Interest Rate %	Total Outstanding at June 30, 2017		Current Portion In FY2018 Budget	
					Principal	Interest	Principal	Interest
General Fund:								
<u>General obligation bonds/notes payable</u>								
Police Station	1,000,000	1998	2018	4.7-5.3	50,000	1,325	50,000	1,325
Courthouse	1,000,000	1999	2018	4.7-5.3	50,000	1,325	50,000	1,325
School Renovation	5,010,386	2001	2020	4.5-5.25	750,000	59,063	250,000	32,813
School Renovation	2,700,000	2006	2026	4.29	1,278,947	260,617	142,105	53,343
Ambulance	230,000	2012	2019	1.83	65,714	1,503	32,858	1,052
Streetlights	165,200	2015	2021	3.00	139,660	12,817	26,306	4,190
Roadway Improvement	505,000	2016	2026	2.75	460,439	65,598	45,787	12,662
Fire Engine	650,000	2016	2026	2.75	650,000	98,313	65,000	17,875
Total general obligation bonds/notes payable					3,444,761	500,561	662,055	124,584
<u>Capital leases payable</u>								
(2) 2015 Ford Interceptors - Police	54,089	2014	2017	5.45	13,861	756	-	-
(2) 2015 Ford Interceptors - Police	54,089	2014	2017	5.45	13,861	756	13,861	756
Energy Audit & Improvements	301,966	2015	2027	3.97	182,010	46,559	11,387	7,226
(2) 2016 Ford Interceptors - Police	58,428	2016	2019	5.70	29,169	2,517	14,180	1,663
Total capital leases payable					238,902	50,587	39,428	9,644
Total General Fund					3,683,663	551,148	701,484	134,228
Enterprise Funds:								
<u>Bonds/notes payable</u>								
Sewer Revolving Loan	784,061	2006	2026	3.35	456,247	88,266	39,158	15,293
Water USDA Bond - Water Treatment Facility	3,645,000	2012	2040	2.25	2,994,100	791,555	130,180	66,635
Water Drinking Water State Revolving Fund - West Franklin Water Tanks	3,226,055	2012	2014	1.10	2,849,663	301,350	132,509	31,460
Water Drinking Water State Revolving Fund - Cross Street Water Tank/Route 3 Water Main Relocation	20,925	2015	2016	1.00	677,105	44,491	44,387	13,523
Total bonds/notes payable					6,977,115	1,225,662	346,234	126,912
<u>Capital leases payable</u>								
Sewer 2015 Excavator	199,895	2015	2020	2.72	133,183	9,178	31,968	3,623
Total capital leases payable					133,183	9,178	31,968	3,623
Total Enterprise Funds					7,110,299	1,234,840	378,202	130,534

FUND BALANCE

Proper fund balance thresholds demonstrate fiscal responsibility and the ability to conduct day to day business, pay debt and borrow for long term projects such as the road project. It is important to rating agencies, potential grantors and potential lenders as well as long term financial planning and fiscal resiliency. Fund Balance at 6/30/16 is 12.29% of expenditures.

The City's codified Fund Balance Policy is as follows:

*City of Franklin, NH
Thursday, January 5, 2017*

Chapter 27. Funds

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

GENERAL REFERENCES

Investments — See Ch. 328.

Article I. Fund Balance

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

§ 27-1. Maintenance of fund balance.

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

§ 27-2. Use of excess funds.

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

§ 27-3. Emergency appropriations.

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

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

- A. Transition period. The City of Franklin has increased the fund balance threshold from 5% to 15% effective June 6, 2011. The City plans to transition to the new threshold over a period of 10 years. During the transition period all City departments, including the school district, are directed by Council to maintain expenditures within due and payable revenue so that fund balance is increasing each year. Any unexpected revenue that is not a reimbursement of unexpected expenditures, i.e, FEMA, etc. or otherwise externally restricted will increase unrestricted fund balance. This unrestricted fund balance policy and current unrestricted fund balance will be reviewed annually during the independent audit exit conference to ensure progress toward the City's new minimum fund balance goal and to make any changes deemed necessary by the City Council to achieve that goal. Exceptions to this transition period policy may be granted upon a two-thirds majority vote of the City Council and will follow the general plan for restoration as outlined in § 27-4B.
- B. General restoration. Whenever the unrestricted fund balance of the general fund is less than the prescribed level, the City Council shall be required, within the fiscal period, to formulate and implement a plan to restore such prescribed amount to the general fund. Such plan shall not exceed a five-year period.

City of Franklin, New Hampshire			
General Fund Fund Balance History			
Fiscal Year	Amount	% Change from previous year	Comments
2007	2,404,153		\$708,500 of this balance appropriated in FY08 for municipal
2008	1,677,587	-30.2%	
2009	1,130,564	-32.6%	tax rate setting error
2010	1,501,085	32.8%	
2011	1,918,801	27.8%	
2012	2,106,749	9.8%	
2013	2,371,366	12.6%	
2014	2,679,193	13.0%	
2015	2,836,541	5.9%	
2016*	3,090,570	9.0%	\$250,000 of this balance appropriated in FY17 for school district
* unaudited			
FY2016 ending fund balance is 12.29%; however, \$250,000 is appropriated in FY17 making the actual percentage retained 11.29%.			
Per chapter 27 of administrative code 15% target fund balance is \$3,771,309 based on FY17 budget			

CASH POLICY

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

*City of Franklin, NH
Thursday, January 5, 2017*

Chapter 82. School District

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

Article I. Fiscal Policy

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

§ 82-1. Legal authority.

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

§ 82-2. Revenues.

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

§ 82-3. Limitations.

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

§ 82-4. Effective date; payment procedures.

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

INVESTMENTS

The City of Franklin recognizes an investment program as one aspect of sound public financial management. The investment program aims at matching the structure of the money market and operations of the City to achieve the best possible results for the City, considering such matters as safety, liquidity, and over-all yield. New Hampshire State Statute (RSA 48:16) authorizes the City Treasurer as custodian of City funds to invest funds not immediately needed for the purpose of expenditure and specifically identifies eligible investments instruments as defined as follows:

1. Direct obligations of the US Treasury or any agency or instrumentality of the US Government.
2. The Public Investment Pool established pursuant to RSA 383.22.
3. Savings accounts of banks incorporated under the laws of the State of New Hampshire.
4. Certificates of deposit with banks incorporated under the laws of the State of New Hampshire or in national banks located within the State of New Hampshire or the Commonwealth of Massachusetts which are insured through the FDIC /FSLIC.
5. Repurchase agreements collateralized by the above mentioned items.
6. Money Market Funds which invest only in above mentioned items and meeting collateral requirements of FDIC/FSLIC limitation.

The City's codified investment policy is as follows:

City of Franklin, NH
Thursday, January 5, 2017

Chapter 328. Investments

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

GENERAL REFERENCES

Administrative Code — See Ch. 4.

Funds — See Ch. 27.

328a Appendix A

§ 328-1. Scope.

- A. The scope of this investment policy is the general fund, sewer fund, water fund and special project funds.
- B. This investment policy applies to all financial assets of the City of Franklin, except those which have been transferred to the Capital Reserve Trustees.

§ 328-2. Objectives.

- A. The foremost objective is to ensure against capital losses. In the context of the legally permissible investments under New Hampshire state law, the principal assurance will be to have collateralization held by a third party when possible. This procedure generally is to apply to all investments exceeding amounts beyond Federal Deposit Insurance Corporation (FDIC) insurance coverage. Given the realities of the marketplace, when collateralization is not possible, due diligence will be exercised in the choice of a financial institution by adherence to the investment guidelines provided herein.
- B. The objective is also to develop an investment process which will avoid any transaction that might impair public confidence in the city's ability to govern effectively. The authorized individuals shall seek to act responsibly as custodians of the public trust. Given the delegation of authority and the separation of responsibilities of those individuals in city government who are participants in the investment process, the city will enforce an internal control program which will be examined annually by external auditors and is subject to public review and evaluation.
- C. The investment process shall support the overall operation of the City of Franklin in providing services to its citizens. The cash management systems shall integrate with the investment process to ensure that cash is available to support operations. Cash management systems shall be implemented to maximize cash flow through efficient collection of revenue and proper timing of expenditures.

§ 328-3. Delegation of authority.

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

§ 328-4. Standard of prudence.

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

§ 328-5. Ethics and conflicts of interest.

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

§ 328-6. Internal controls.

- A. The Finance Officer shall establish a system of internal controls, which shall be documented in writing. See Appendixes A and B.
- B. The internal controls shall be reviewed by the external auditor. The controls shall be designed to prevent loss through fraud, employee error, misrepresentation by third parties, market changes or imprudent action by city employees and officers.

§ 328-7. Quarterly investment report.

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

§ 328-8. Acceptable instruments.

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

§ 328-9. Maturity.

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

§ 328-10. Selection criteria for banks.

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

- A. Overview. A bank on the list of qualified banks for investment and banking services must meet minimum criteria, which are defined below. Banks failing to meet the minimum criteria or which, in the judgment of the Treasurer and/or the Finance Officer, fail to offer adequate safety to the city will be removed from the qualified list. Although a bank is on the qualified list, it may still be required to pledge collateral on all deposits and investments. The city plans to use call reports of banking institutions and pertinent information from the office of State Treasurer, Banking Commissioner and others to implement financial statement evaluation criteria. Bank rating criteria are calculated using publicly available financial information obtained from the release of the preliminary reports of condition and reports on income from the federal government. Data obtained will include factors covering the following:
 - (1) Capital adequacy.
 - (2) Asset quality.
 - (3) Earnings.
- B. Minimum criteria for selection. The Finance Officer may approve a bank if all the following criteria are met:
 - (1) The financial institution must be insured by the Federal Deposit Insurance Corporation or Federal Saving and Loan Insurance Corporation (FSLIC).
 - (2) Only banking corporations incorporated under the laws of the State of New Hampshire or of the United States shall be appointed as depositories of funds for the city.

§ 328-11. Maximum investment.

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

- A. Short term. Maturities of seven to 45 days: aggregate investment position not to exceed \$1,500,000 without formal review.
- B. Medium term. Maturities up to 12 months: aggregate investment position not to exceed \$750,000 without formal review; acceptance of only government securities as collateral (where the Treasurer or Finance Officer deems necessary) for those investments in excess of FDIC maximum insurance (\$100,000 under current law).

§ 328-12. Responsibilities of qualified financial institutions.

- A.

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

- B. Financial institutions will prepare safekeeping receipts or certificates of deposit for each investment made and transmit the same to the City of Franklin no later than the following day as proof of purchase.
- C. Automatic transfer of principal and interest to city accounts as defined in the service agreement shall be provided.
- D. No City of Franklin deposits will be transferred out of New Hampshire and Massachusetts.
- E. Out-of-state banks and non-primary government securities dealers must conform to RSA 48:16, which requires that deposits be fully collateralized with the State Treasurer with the delivery of United States government obligations, United States government agency obligations or obligations of the State of New Hampshire in market value at least equal to or in excess of the amount of the deposit in each case.

§ 328-13. Banking and dealer relationships.

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

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

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

§ 328-15. Performance evaluation and operations audit.

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

§ 328-16. Investment transactions; bidding procedure.

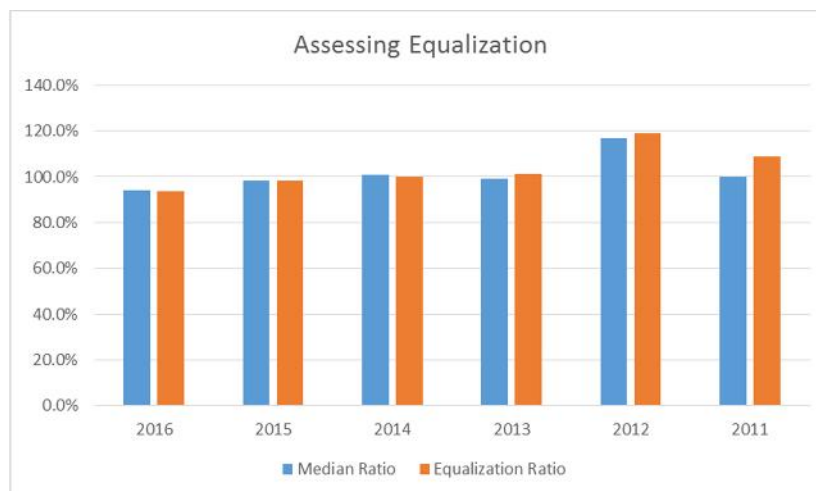
- A. Legal basis. The legal basis for this section is applicable provisions of the Code of the City of Franklin and the investment policies approved by the Franklin City Council.
- B. General procedures.
 - (1) The Finance Officer is responsible for conducting all investment transactions for the city. In doing so, the Finance Officer must follow the below steps:
 - (a) All investments which exceed 14 days in length and \$100,000 in amount must be solicited from no fewer than three institutions dealing in repurchase agreements, certificates of deposit, United States treasury bills or as required by the New Hampshire state statutes.
 - (b) The Finance Officer shall provide to the City Council a written report of all such solicitations, whether they were verbal or in writing from the institutions.
 - (c) As a minimum in carrying out Subsection **B(1)(b)**, the Finance Officer shall provide the City Council with the institutions contacted, bid rate or no bid, length of investment, amount of investment and whether or not the investment is collateralized and in what manner.
 - (2) The bidding procedure for all qualified financial institutions shall be as follows:
 - (a) The Finance Officer will telephone all qualified institutions on the bid list telling them the maturity and amount on which bids are being solicited.
 - (b) Institutions will call back bids by the time designated, normally 10:30 a.m.
 - (c) The award of investment will be determined as follows:
 - [1] Award will be made to the highest percentage bid, provided that the financial institution meets all other investment criteria. A tie bid will be broken with a coin toss or drawing of lots in the event that there are more than two tie bids.
 - [2] Wire transfer of funds will be made to the winning bidder the same business day.
 - [3] All bidders will be notified by telephone following the award. If not notified, bidders may call the Finance Officer by 1:00 p.m. of same day.
 - [4] Financial institutions will prepare safekeeping receipts or certificates of deposit for each investment made and transmit the same to the City of Franklin no later than the following day as proof of purchase.
 - (3) The Finance Officer is responsible for reflecting all such investments in the system, thereby causing an audit trail of all cash and investment transactions.

PROPERTY VALUATION

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

The City of Franklin’s Assessor’s office is in the final year of data collection phase of all properties within the City for the upcoming tax year 2018 (FY2019) revaluation.

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



CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is prepared by the City’s Capital Improvement Committee made up of (3) City Councilors, (3) School Board Members, (1) Planning Board member and (2) members of the community then adopted by the City Council. The plan identifies equipment, vehicles, building, and infrastructure needs over a 5 year period with a consolidation of beyond 5 years in column 6. Municipal departments update their CIP needs annually and school district less frequently; however, the CIP committee generally recommends a new plan to be adopted in the 5th year of the current plan. The City Council adopted the current plan on May 22, 2017. The adopted CIP plan summary is located in appendix 1 of this budget document.

MUNICIPAL FEE REVIEW PROCESS

Municipal fees are reviewed annually during the budget process and changes are codified through ordinance at the same time as the annual budget resolution passage. Fee changes become effective the first day of the fiscal budget being adopted. City fee schedule is located in Chapter 160 of the City code. The current fee schedule including changes through FY2017 budget (6/30/17) is located in appendix 2 of this budget document.

CITY GRANTS

The City aggressively seeks grants and other contributions in order to provide the residents with enhanced services and lessen the tax burden on the City taxpayer. The City has been awarded several federal and non-federal grants. The City administers these grants and must submit to additional audit procedures (OMB A-133) for any year in which federal grants expended are over \$750,000. The City has been subject to OMB A-133 audit procedures over the past 4 audit cycles and is proud to have received the highest audit opinion on these audits. The OMB A-133 audit opinion for the last annual City audit (FY2015) follows as well as the municipal department federal grant summary for FY2016 (unaudited).

City of Franklin									
Municipal Departments Federal Grant Summary									
						FY16			
Project Code	Grant Name	Awarding Agency	Grant Number	CFDA	Amt Awarded	Amt Received	Amount Expended	Closed?	Cummulative
Federal 01-4-196; match 404	Franklin Mayor's Drug & Alcohol AbuseTask Force	D - Dept of Health & Human Services	1H79SP017024-01	93.276	625,000.00	52,263.11	52,263.11	Y	613,251.81
Federal 01-4-196; match 404	Franklin Mayor's Drug & Alcohol AbuseTask Force	D - Dept of Health & Human Services	2H79SP017024-06	93.276	625,000.00	69,373.07	69,373.07	N	69,373.07
406	Franklin Operation Safe Commute Patrols	PT - Highway Safety Agency	315-15B-011	20.600	4,118.40	409.11	409.11	Y	409.11
403	VAWA	PT-NHDOJ (State grant#2015W098)	2013-WF-AX-0016	16.588	23,000.00	14,000.00	14,000.00	Y	23,000.00
403	VAWA	PT-NHDOJ (State grant#2016W098)	2014-WF-AX-0047	16.588	30,000.00	15,000.00	15,000.00	N	15,000.00
431	Cross Street Storage Tank Rehab Project	PT-NHDES	08S1010-04	66.468	765,000.00	627,977.78	627,977.78	N	648,903.16
432	Haynes Brook Culvert CATCH/Riverbend Mill Affordable HS Renov - 2015 CDBG	PT - NH Dept of Safety Homland Security & Emergency Management FEMA	FEMA-410S-DR-NH-2R	97.039	303,375.00	13,613.65	13,613.65	N	13,613.65
433	Assistance to Firefighters Grant	PT - CFDA	15-154-CDHS - Franklin	14.228	500,000.00	606.65	606.65	N	606.65
434	Franklin DWI Patrols	D - FEMA	EMW-2014-FO-00049	97.044	129,524.00	129,524.00	129,524.00	Y	129,524.00
409	MMR5- 7/1/15-8/31/16	PT-NH Highway Safety Agency	308-16B-013	20.616	6,864.00	0.00	0.00	N	0.00
429	Rural Business Development Grant Technical Assistance	PT-NHHHS	EMW-2014-5S-00070-S01	97.067	50,000.00	33,911.77	33,911.77	N	33,911.77
435	STEP Patrols	D - USDA	34-007-026000292	10.351	50,000.00	17,750.00	17,750.00	N	17,750.00
01-1-302-40599-000	EM Trailer Project EMPG	PT - Highway Safety Agency	315-16B-044	20.600	5,148.00	437.41	437.41	N	437.41
01-1-302-40599-000	Digital Message Board Project EMPG	D - FEMA	2013-EP-00057-S01	97.042	5,722.00	2,722.25	2,722.25	N	2,722.25
01-9-014-33110-000;		D - FEMA	2013-EP-00057-S01	97.042	30,600.00	30,600.00	30,600.00	Y	30,600.00
01-9-012-40720-000	Community Facility Grant - Wheel Chair Lift	D - USDA	34-007-026000292	10.766	12,200.00	12,200.00	12,200.00	Y	12,200.00
01-2-103-33111-000;	Franklin Equipment (speed trailers)	PT - Highway Safety Agency	315-16B-083	20.600	8,748.00	8,485.50	8,485.50	Y	8,485.50
01-2-103-40740-000									
	Totals					1,028,874.30	1,028,874.30		

GRZELAK AND COMPANY, P.C.

Certified Public Accountants

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited City of Franklin's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Franklin's major federal programs for the year ended June 30, 2015. City of Franklin's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Franklin's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Franklin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Franklin's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Franklin, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of City of Franklin, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Franklin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Franklin's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Grzelak and Co., P.C.

GRZELAK & COMPANY, P.C., CPA's

Laconia, New Hampshire

April 12, 2016

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 3 - UNDERSTANDING THE BUDGET DOCUMENT

A GUIDE TO THE BUDGET DOCUMENT

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

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

This budget serves six vital functions:

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

BUDGETARY FUND STRUCTURE

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

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

City of Franklin		
Fund Structure		
6/30/2017		
AccuFund		
Fund #	Fund Name	Fund Type
Governmental:		
01	General	General
04	Capital Projects	Capital
14	CDBG Grants	Special Revenue
24	Parks & Recreation	Special Revenue
25	Outside Details	Special Revenue
31	Library	Special Revenue
32	Conservation	Special Revenue
33	Drug Forfeiture	Special Revenue
34	DARE	Special Revenue
35	Heritage	Special Revenue
36	Expendable Trusts	Special Revenue
School food Service		Component Unit - SRF
51	Odell Park	Permanent
52	Library Buswell	Permanent
53	Other Library	Permanent
55	Other General	Permanent
70	Capital Reserve	General
96	School Capital Reserve	General
97	School Expendable Trusts	Special Revenue
Proprietary:		
21	Water	Enterprise
22	Sewer	Enterprise
Fiduciary:		
98	School Scholarship	Private Purpose Trust
92	Charity	Private Purpose Trust
91	Engineering Escrow	Agency
	Student Activities Fund	Component Unit - Agency
Government Wide Conversion:		
02	General Conversion	

FUND DESCRIPTIONS:

GENERAL FUND

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

CAPITAL

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

GRANT

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

PARKS & RECREATION

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

OUTSIDE POLICE DETAIL

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

LIBRARY

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

FOOD SERVICE

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

WATER FUND

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

SEWER FUND

The Sewer Fund is an Enterprise Fund. It accounts for the operation of the sewer infrastructure, pumping stations and sewer lines as well as the City's contribution to the 10 community, State run

sewer treatment plant (Winnepesaukee River Basin Program). The activity of the fund is self-supporting based on user charges.

BASIS OF ACCOUNTING – BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

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

BUDGET SCHEDULE

January 25	Preliminary payroll projections to all departments
February 14	Budget packets & worksheets to all departments
March 8	Budget worksheets and verified payroll projections due to finance
March 15	Department proposed budget worksheet due to City Manager and departments from finance
March 24	Outside agency request forms due
April 7	Capital improvement forms due to City Manager
May 1	Manager's budget to Council
May 3	Department head workshop with City Manager to prepare final CIP
May 8	City Council Budget Workshop – School District Presentation
May 9	Capital improvements presentation to CIP committee
May 22	Capital budget workshop to discuss capital priorities with Council
May 30	City Council Budget Workshop – Municipal Services, Wages & Benefits, Revenues
June 12	City Council Budget Workshop – Public Safety, Drug Task Force
June 13	City Council Budget Workshop – Welfare, Planning/Zoning, City Clerk/Tax Collector, Library, Parks & Recreation, Finance, General Government
June 20	City Council Budget Workshop – Outside Agencies, Overall Budget Review
July 3	City Council Meeting and Budget Hearing for FY18 Budget

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 4 - PAYROLL PROJECTIONS, POSITION LIST, PAY PLAN

**City of Franklin
Payroll Projection Summary
FY18**

Dept	Acct Number	40110 Wages	40120 Call/Seasonal	40121 Summer Program	40123 Special Programs	40130 Stipend	40140 OT	40220 Social Sec	40225 Medicare	40230 NHRS	40260 Worker's Comp	40250 Unemployment	40210 Health&Dental	40215 Life	Total
Mayor & Council	01-1-301					4,700.00		291.40	68.15		12.22				5,071.77
City Manager Office	01-1-302	147,078.02					1,800.00	9,230.44	2,158.73	22,166.49	371.77	78.00	27,371.10	1,143.28	211,397.84
City Clerk/Tax Collector Office	01-1-401	99,018.20						6,139.13	1,435.76	11,268.27	257.55	93.60	60,146.14	820.37	179,179.02
Elections	01-1-403					4,455.00		0.00	0.00		11.59				4,466.59
Finance Office	01-1-501	150,506.94				1,500.00		9,424.43	2,204.10	17,298.39	391.47	96.60	62,754.20	1,172.20	245,348.33
Assessing Office	01-1-503	45,351.74						2,811.81	657.60	5,161.03	117.96	39.00	11,994.28	373.60	66,507.02
Planning & Zoning Office	01-1-911	122,068.13						7,568.22	1,769.99	9,534.24	4,405.36	78.00	0.00	671.87	146,095.81
Police Department															
Admin	01-2-101	230,158.08						4,043.53	3,337.29	51,478.49	3,841.11	149.00	27,371.10	1,609.93	321,988.53
Prosecution	01-2-102	292,397.70					15,000.00	9,186.45	4,457.27	61,391.57	4,669.42	234.00	60,291.47	2,113.76	449,741.64
Patrol	01-2-103	730,776.48					191,710.00	0.00	13,376.05	269,473.94	19,677.76	546.00	342,764.58	5,911.75	1,574,236.56
Dispatch	01-2-105	222,398.08					27,500.00	15,493.68	3,623.52	28,139.41	619.31	195.00	69,396.30	1,813.76	369,179.05
Fire Department															
Admin	01-2-201	198,832.39						2,503.99	2,883.07	55,124.28	7,113.54	117.00	75,748.48	1,623.57	343,946.31
Suppression	01-2-202	598,368.81	15,000.00				150,000.00	930.00	11,068.85	238,654.81	31,161.02	468.00	298,861.90	4,903.46	1,349,416.84
Code Enforcement	01-2-203	114,291.25					1,500.00	0.00	1,678.97	36,925.83	5,953.35	78.00	54,742.19	930.28	216,099.87
EMS	01-2-207		8,000.00				42,000.00	3,100.00	725.00	0.00	1,572.53				55,397.53
Emergency Mgmt	01-2-208					2,000.00			29.00	637.80					2,666.80
Municipal Services Department															
Admin	01-3-121	63,440.97						3,933.34	919.89	7,219.58	2,142.21	39.00	15,152.22	514.00	93,361.21
MSD Roadway	01-3-122	196,100.71					62,719.91	16,046.88	3,752.90	29,453.79	17,137.61	195.00	107,264.22	1,630.04	434,301.06
Mechanical Garage	01-3-127	84,798.88					35,291.41	7,445.60	1,741.31	13,666.27	2,983.31	70.20	34,092.50	697.05	180,786.53
Bldgs & Grounds	01-3-128	135,760.55					10,645.00	9,077.14	2,122.88	16,660.95	4,863.22	156.00	79,893.12	1,140.11	260,318.98
Curbside	01-3-232	76,050.90					11,250.00	5,412.66	1,265.86	9,934.84	5,803.61	78.00	48,377.38	633.47	158,806.72
Transfer Station	01-3-238	82,644.81					11,250.00	5,821.48	1,361.47	10,685.23	4,482.45	78.00	31,515.74	684.65	148,523.84
Welfare Office	01-4-411	37,954.50						2,353.18	550.34	0.00	98.72	39.00	10,083.82	0.00	51,079.56
Drug Free Communities	01-4-196	41,067.92						2,546.21	595.48	156.59	100.26	39.90	581.69	10.70	45,098.75
Recreation Department	01-5-211	58,138.19		106,868.00	56,677.89			13,744.41	3,214.42	9,641.22	7,546.68	156.00	47,538.74	472.84	303,998.39
Library	31-5-521	138,657.71	2,805.00					8,770.69	2,051.21	15,779.25	367.94	117.00	48,390.02	1,141.00	218,079.81
Water	21-0-331	287,263.91					42,000.00	20,414.36	4,774.33	37,470.23	7,988.51	241.80	118,922.77	2,357.29	521,433.20
Sewer	22-0-321	131,831.16					11,000.00	8,855.53	2,071.05	16,254.19	3,137.39	120.90	69,678.05	1,083.93	244,032.21
Grand Total		4,284,956.00	25,805.00	106,868.00	56,677.89	12,655.00	613,666.32	175,144.56	73,894.51	974,176.69	136,827.89	3,503.00	1,702,932.00	33,452.91	8,200,559.78

CITY OF FRANKLIN					
POSITION LISTING					
FY18					
	POSITION				
DEPARTMENT	FULL TIME	PART TIME	TOTAL	FILLED	OPEN
<u>ASSESSING</u>					
	TECHNICIAN		1	1	0
	TOTAL ASSESSING		1	1	0
<u>CITY CLERK</u>					
	CITY CLERK/TAX COLLECTOR		1	1	0
	DEPUTY CITY CLERK/TAX COLLECTOR		1	1	0
<i>FY17 (1) Position Unfunded</i>	ACCOUNT CLERK		2	1	1
	TOTAL CITY CLERK		4	3	1
<u>CITY MANAGER</u>					
	MANAGER		1	1	0
	EXECUTIVE SECRETARY		1	1	0
	TOTAL CITY MANAGER		2	2	0
<u>FINANCE</u>					
	DIRECTOR		1	1	0
	ACCOUNTANT		1	1	0
	FINANCE ASSISTANT		1	1	0
	TOTAL FINANCE		3	3	0
<u>FIRE</u>					
	CHIEF		1	1	0
	DEPUTY CHIEF		1	1	0
	ACCOUNT CLERK		1	1	0
<i>FY17 from Firefighter-Paramedic & Master Firefighter-Paramedic</i>	FIREFIGHTER		6	6	0
	MASTER FIREFIGHTER		2	2	0
<i>FY17 to Firefighter</i>	FIREFIGHTER-PARAMEDIC		0	0	0
<i>FY17 to Firefighter</i>	MASTER FIREFIGHTER-PARAMEDIC		0	0	0
	CAPTAIN		2	2	0
	INSPECTOR		1	1	0
	CAPTAIN-PARAMEDIC		2	2	0
	INSPECTION CAPTAIN		1	1	0
	TOTAL FIRE		17	17	0
<u>LIBRARY</u>					
	DIRECTOR		1	1	0
	CHILDREN'S LIBRARIAN		1	1	0
	LIBRARY ASSISTANT		1	1	0
	TOTAL LIBRARY		3	3	0
<u>MUNICIPAL SERVICES</u>					
	DIRECTOR		1	1	0
	DEPUTY DIRECTOR		1	1	0
	ACCOUNT CLERK		1	1	0
	WORKING FOREMAN		5	5	0
<i>FY17 (1) Position Unfunded</i>	LIGHT EQUIPMENT OPERATOR		5	4	1
	REFUSE PACKER OPERATOR		3	3	0
	MECHANIC		1	1	0

CITY OF FRANKLIN					
POSITION LISTING					
FY18					
	POSITION				
DEPARTMENT	FULL TIME	PART TIME	TOTAL	FILLED	OPEN
<i>FY17 downgrade from HEO II</i>	HEAVY EQUIPMENT OPERATOR I		2	2	0
<i>FY17 downgrade to HEO I</i>	HEAVY EQUIPMENT OPERATOR II		4	4	0
	GROUND CUSTODIAN		2	2	0
	TOTAL MUNICIPAL SERVICES		25	24	1
<u>PLANNING & ZONING</u>					
	DIRECTOR/SPECIAL PROJECTS COORDINATOR		1	1	0
		ADMINISTRATIVE SECRETARY	1	1	0
	TOTAL PLANNING & ZONING		2	2	0
<u>POLICE</u>					
	CHIEF		1	1	0
	LIEUTENANT		1	1	0
	ACCOUNT CLERK		1	1	0
	SECRETARY		1	1	0
<i>FY17 Position partially funded (previously unfunded since FY14)</i>		SECRETARY	1	1	0
	PROSECUTOR		1	1	0
	SERGEANT		5	5	0
	COMMUNICATIONS SUPERVISOR		1	1	0
	COMMUNICATIONS SPECIALIST		4	4	0
	PATROL OFFICER/DETECTIVE		12	12	0
		PATROL OFFICER/DETECTIVE	1	0	1
	K9 Officer		1	1	0
	TOTAL POLICE		30	29	1
<u>RECREATION</u>					
	DIRECTOR		1	1	0
		EVENT SUPERVISOR	2	1	1
	TOTAL RECREATION		3	2	1
<u>WELFARE</u>					
<i>FY18 Title Change Only Director to Administrator</i>		ADMINISTRATOR	1	1	0
	TOTAL WELFARE		1	1	0
<u>DRUG FREE COMMUNITIES</u>					
		PROJECT COORDINATOR	1	1	0
	TOTAL DRUG FREE COMMUNITIES		1	1	0
	GRAND TOTAL CITY OF FRANKLIN		92	88	4
Assertions:					
Regularly scheduled positions are included					
Elected, call, seasonal, temp employees are not included					
The following departments are approved for call, seasonal or temp positions: Parks & Rec, Library, Fire, Police, MSD					

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

Department	Funded Positions							
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Assessing	1	1	1	1	1	1	1	1
City Clerk/Tax Collector	4	4	4	3	3	3	3	3
City Manager	2	2	2	2	2	2	2	2
Finance	3	3	3	3	3	3	3	3
Fire	17	17	17	17	17	17	17	17
Library	4	3	3	3	3	3	3	3
Municipal Services	23	23	24	24	24	24	24	24
Planning & Zoning	2	2	2	2	2	2	2	2
Police	29	29	29	28	28	28	28.5	28.5
Recreation	4	4	4	4	4	4	4	3
Welfare	1	1	1	1	1	1	1	1
Total Taxpayer Funded Positions	90	89	90	88	88	88	88.5	87.5
Grant Funded Positions:								
Police K-9					1	1	1	1
Drug Task Force Coordinator	0	1	1	1	1	1	1	1
Unfunded Positions				3	3	3	2.5	2.5
Total Positions	90	90	91	92	93	93	93	92

Add one patrol officer - COPS grant funded (3 years)

Eliminated (1) Library Tech; transferred (1) MSD general fund to Sewer (not supported by tax revenue); Added (1) Drug Task Force Coordinator 100% grant funded

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

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

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

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

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



FY 2018 - Wage and Classification (effective 7/3/2017)

Seasonal, Part-Time and Call Positions

Grade / Step		Range	
100	Library Page	\$7.25	\$7.94
200	Summer Councilors	\$7.25	\$9.03
300	Lifeguard/Swim Instructor	\$7.47	\$10.17

Grade / Step	Classification	Rate
400-F	Non Certified FF-EMT **, **	\$7.25
410-F	Certified Firefighter	\$15.82
420-F	Certified EMT	\$15.82
430-F	Fire Lieutenant	\$17.11
440-F	Fire Captain	\$17.75

General Administration and Non-Union Classifications
Series 1000

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12
1001	Grounds Custodian, Recreation Event Supervisor	\$12.17	\$12.48	\$12.79	\$13.11	\$13.44	\$13.77	\$14.12	\$14.47	\$14.83	\$15.20	\$15.58	\$15.97
1002	Library Assistant	\$13.25	\$13.58	\$13.92	\$14.27	\$14.63	\$14.99	\$15.37	\$15.75	\$16.15	\$16.56	\$16.97	\$17.40
1003	Secretary	\$13.99	\$14.34	\$14.70	\$15.07	\$15.44	\$15.83	\$16.23	\$16.63	\$17.05	\$17.47	\$17.91	\$18.36
1004	Children's Librarian, Account Clerk	\$14.43	\$14.79	\$15.16	\$15.54	\$15.93	\$16.33	\$16.74	\$17.16	\$17.58	\$18.02	\$18.47	\$18.94
1005	Deputy Tax Collector and City Clerk	\$15.06	\$15.44	\$15.82	\$16.22	\$16.62	\$17.04	\$17.47	\$17.90	\$18.35	\$18.81	\$19.28	\$19.76
1006	Bookkeeper, Administrative Secretary	\$15.77	\$16.16	\$16.56	\$16.98	\$17.40	\$17.84	\$18.28	\$18.74	\$19.21	\$19.69	\$20.18	\$20.70
1007-F	Firefighter (42 hrs.)	\$16.05	\$16.45	\$16.87	\$17.29	\$17.72	\$18.16	\$18.62	\$19.08	\$19.56	\$20.05	\$20.55	\$21.06
1008	Executive Secretary, Finance Assistant, Assessing Tech	\$16.25	\$16.66	\$17.07	\$17.50	\$17.94	\$18.39	\$18.85	\$19.32	\$19.80	\$20.30	\$20.80	\$21.32
1009-F	Master Firefighter	\$16.70	\$17.12	\$17.55	\$17.99	\$18.44	\$18.90	\$19.37	\$19.85	\$20.35	\$20.86	\$21.38	\$21.92
1010-F	Firefighter-Paramedic	\$17.62	\$18.06	\$18.51	\$18.97	\$19.45	\$19.93	\$20.43	\$20.94	\$21.47	\$22.00	\$22.55	\$23.12
1011	Communications Supervisor	\$18.15	\$18.60	\$19.07	\$19.54	\$20.03	\$20.53	\$21.05	\$21.57	\$22.11	\$22.66	\$23.23	\$23.81
1012	MSD Working Foreman	\$18.40	\$18.86	\$19.33	\$19.82	\$20.31	\$20.82	\$21.34	\$21.87	\$22.42	\$22.98	\$23.55	\$24.15
1013-F	Master Firefighter-Paramedic	\$18.95	\$19.43	\$19.91	\$20.41	\$20.92	\$21.44	\$21.98	\$22.53	\$23.09	\$23.67	\$24.26	\$24.87
1014	Welfare Administrator, Project Coordinator, Accountant	\$19.48	\$19.97	\$20.47	\$20.98	\$21.50	\$22.04	\$22.59	\$23.16	\$23.74	\$24.33	\$24.94	\$25.56
1015-F	Fire Captain	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.11	\$23.69	\$24.28	\$24.89	\$25.51	\$26.15
1016	Inspector	\$20.10	\$20.60	\$21.12	\$21.64	\$22.19	\$22.74	\$23.31	\$23.89	\$24.49	\$25.10	\$25.73	\$26.37
1017-F	Fire Captain - Paramedic	\$20.50	\$21.01	\$21.53	\$22.07	\$22.62	\$23.19	\$23.77	\$24.36	\$24.98	\$25.61	\$26.25	\$26.90
1018	Police Sergeant	\$21.04	\$21.56	\$22.10	\$22.65	\$23.22	\$23.80	\$24.40	\$25.01	\$25.63	\$26.27	\$26.93	\$27.61
1019	Library Director, Parks and Recreation Director, City Clerk-Tax Collector, Inspection Captain	\$22.38	\$22.94	\$23.51	\$24.10	\$24.70	\$25.32	\$25.96	\$26.60	\$27.27	\$27.95	\$28.65	\$29.37
1020	Municipal Services Deputy Director	\$25.14	\$25.77	\$26.41	\$27.07	\$27.75	\$28.44	\$29.15	\$29.88	\$30.63	\$31.39	\$32.18	\$32.98
1021	Deputy Fire Chief, Police Lieutenant, Prosecutor	\$26.09	\$26.74	\$27.41	\$28.09	\$28.79	\$29.51	\$30.25	\$31.01	\$31.78	\$32.58	\$33.39	\$34.23
1022	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$37.18	\$38.11	\$39.06	\$40.04	\$41.04	\$42.07	\$43.12	\$44.20	\$45.30	\$46.43	\$47.59	\$48.78

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

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12
2001	Grounds Custodian, Recreation Event Supervisor	\$12.41	\$12.72	\$13.03	\$13.35	\$13.68	\$14.01	\$14.36	\$14.71	\$15.07	\$15.44	\$15.82	\$16.21
2002	Library Assistant	\$13.49	\$13.82	\$14.16	\$14.51	\$14.87	\$15.23	\$15.61	\$15.99	\$16.39	\$16.80	\$17.21	\$17.64
2003	Secretary	\$14.23	\$14.58	\$14.94	\$15.31	\$15.68	\$16.07	\$16.47	\$16.87	\$17.29	\$17.71	\$18.15	\$18.60
2004	Children's Librarian, Account Clerk	\$14.67	\$15.03	\$15.40	\$15.78	\$16.17	\$16.57	\$16.98	\$17.40	\$17.82	\$18.26	\$18.71	\$19.18
2005	Deputy Tax Collector and City Clerk	\$15.30	\$15.68	\$16.06	\$16.46	\$16.86	\$17.28	\$17.71	\$18.14	\$18.59	\$19.05	\$19.52	\$20.00
2006	Bookkeeper, Administrative Secretary	\$16.01	\$16.40	\$16.80	\$17.22	\$17.64	\$18.08	\$18.52	\$18.98	\$19.45	\$19.93	\$20.42	\$20.94
2007-F	Firefighter (42 hrs.)	\$16.29	\$16.69	\$17.11	\$17.53	\$17.96	\$18.40	\$18.86	\$19.32	\$19.80	\$20.29	\$20.79	\$21.30
2008	Executive Secretary, Finance Assistant, Assessing Tech	\$16.49	\$16.90	\$17.31	\$17.74	\$18.18	\$18.63	\$19.09	\$19.56	\$20.04	\$20.54	\$21.04	\$21.56
2009-F	Master Firefighter	\$16.94	\$17.36	\$17.79	\$18.23	\$18.68	\$19.14	\$19.61	\$20.10	\$20.59	\$21.10	\$21.62	\$22.16
2010-F	Firefighter-Paramedic	\$17.86	\$18.30	\$18.75	\$19.21	\$19.69	\$20.17	\$20.67	\$21.18	\$21.71	\$22.24	\$22.79	\$23.36
2011	Communications Supervisor	\$18.39	\$18.84	\$19.31	\$19.78	\$20.27	\$20.77	\$21.29	\$21.81	\$22.35	\$22.90	\$23.47	\$24.05
2012	MSD Working Foreman	\$18.64	\$19.10	\$19.57	\$20.06	\$20.55	\$21.06	\$21.58	\$22.11	\$22.66	\$23.22	\$23.80	\$24.39
2013-F	Master Firefighter-Paramedic	\$19.19	\$19.67	\$20.15	\$20.65	\$21.16	\$21.68	\$22.22	\$22.77	\$23.33	\$23.91	\$24.50	\$25.11
2014	Welfare Administrator, Project Coordinator, Accountant	\$19.72	\$20.21	\$20.71	\$21.22	\$21.74	\$22.28	\$22.83	\$23.40	\$23.98	\$24.57	\$25.18	\$25.80
2015-F	Fire Captain	\$20.16	\$20.66	\$21.17	\$21.69	\$22.23	\$22.78	\$23.35	\$23.93	\$24.52	\$25.13	\$25.75	\$26.39
2016	Inspector	\$20.34	\$20.84	\$21.36	\$21.88	\$22.43	\$22.98	\$23.55	\$24.13	\$24.73	\$25.34	\$25.97	\$26.61
2017-F	Fire Captain - Paramedic	\$20.74	\$21.25	\$21.77	\$22.31	\$22.86	\$23.43	\$24.01	\$24.60	\$25.22	\$25.85	\$26.49	\$27.14
2018	Police Sergeant	\$21.28	\$21.80	\$22.34	\$22.89	\$23.46	\$24.04	\$24.64	\$25.25	\$25.87	\$26.51	\$27.17	\$27.85
2019	Library Director, Parks and Recreation Director, City Clerk-Tax Collector, Inspection Captain	\$22.62	\$23.18	\$23.75	\$24.34	\$24.95	\$25.56	\$26.20	\$26.84	\$27.51	\$28.19	\$28.89	\$29.61
2020	Municipal Services Deputy Director	\$25.38	\$26.01	\$26.65	\$27.31	\$27.99	\$28.68	\$29.39	\$30.12	\$30.87	\$31.63	\$32.42	\$33.22
2021	Deputy Fire Chief, Police Lieutenant, Prosecutor	\$26.33	\$26.98	\$27.65	\$28.33	\$29.03	\$29.75	\$30.49	\$31.25	\$32.02	\$32.82	\$33.63	\$34.47
2022	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$37.42	\$38.35	\$39.30	\$40.28	\$41.28	\$42.31	\$43.36	\$44.44	\$45.54	\$46.67	\$47.83	\$49.02

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

Grade	Classification	1	2	3	4	5	6	7	8	9	10	11	12
3001	Grounds Custodian, Recreation Event Supervisor	\$12.65	\$12.96	\$13.27	\$13.59	\$13.92	\$14.25	\$14.60	\$14.95	\$15.31	\$15.68	\$16.06	\$16.45
3002	Library Assistant	\$13.73	\$14.06	\$14.40	\$14.75	\$15.11	\$15.47	\$15.85	\$16.23	\$16.63	\$17.04	\$17.46	\$17.88
3003	Secretary	\$14.47	\$14.82	\$15.18	\$15.55	\$15.92	\$16.31	\$16.71	\$17.11	\$17.53	\$17.95	\$18.39	\$18.84
3004	Children's Librarian, Account Clerk	\$14.91	\$15.27	\$15.64	\$16.02	\$16.41	\$16.81	\$17.22	\$17.64	\$18.06	\$18.50	\$18.95	\$19.42
3005	Deputy Tax Collector and City Clerk	\$15.54	\$15.92	\$16.30	\$16.70	\$17.10	\$17.52	\$17.95	\$18.38	\$18.83	\$19.29	\$19.76	\$20.24
3006	Bookkeeper, Administrative Secretary	\$16.25	\$16.64	\$17.04	\$17.46	\$17.88	\$18.32	\$18.76	\$19.22	\$19.69	\$20.17	\$20.66	\$21.18
3007-F	Firefighter (42 hrs.)	\$16.53	\$16.93	\$17.35	\$17.77	\$18.20	\$18.64	\$19.10	\$19.56	\$20.04	\$20.53	\$21.03	\$21.54
3008	Executive Secretary, Finance Assistant, Assessing Tech	\$16.73	\$17.14	\$17.55	\$17.98	\$18.42	\$18.87	\$19.33	\$19.80	\$20.28	\$20.78	\$21.28	\$21.80
3009-F	Master Firefighter	\$17.18	\$17.60	\$18.03	\$18.47	\$18.92	\$19.38	\$19.85	\$20.34	\$20.83	\$21.34	\$21.86	\$22.40
3010-F	Firefighter-Paramedic	\$18.10	\$18.54	\$18.99	\$19.45	\$19.93	\$20.41	\$20.91	\$21.42	\$21.95	\$22.48	\$23.03	\$23.60
3011	Communications Supervisor	\$18.63	\$19.08	\$19.55	\$20.02	\$20.51	\$21.01	\$21.53	\$22.05	\$22.59	\$23.14	\$23.71	\$24.29
3012	MSD Working Foreman	\$18.88	\$19.34	\$19.81	\$20.30	\$20.79	\$21.30	\$21.82	\$22.35	\$22.90	\$23.46	\$24.04	\$24.63
3013-F	Master Firefighter-Paramedic	\$19.43	\$19.91	\$20.39	\$20.89	\$21.40	\$21.92	\$22.46	\$23.01	\$23.57	\$24.15	\$24.74	\$25.35
3014	Welfare Administrator, Project Coordinator, Accountant	\$19.96	\$20.45	\$20.95	\$21.46	\$21.98	\$22.52	\$23.07	\$23.64	\$24.22	\$24.81	\$25.42	\$26.04
3015-F	Fire Captain	\$20.40	\$20.90	\$21.41	\$21.94	\$22.47	\$23.02	\$23.59	\$24.17	\$24.76	\$25.37	\$25.99	\$26.63
3016	Inspector	\$20.58	\$21.08	\$21.60	\$22.13	\$22.67	\$23.22	\$23.79	\$24.37	\$24.97	\$25.58	\$26.21	\$26.85
3017-F	Fire Captain - Paramedic	\$20.98	\$21.49	\$22.01	\$22.55	\$23.10	\$23.67	\$24.25	\$24.84	\$25.46	\$26.09	\$26.73	\$27.38
3018	Police Sergeant	\$21.52	\$22.04	\$22.58	\$23.13	\$23.70	\$24.28	\$24.88	\$25.49	\$26.11	\$26.75	\$27.41	\$28.09
3019	Library Director, Parks and Recreation Director, City Clerk-Tax Collector, Inspection Captain	\$22.86	\$23.42	\$24.00	\$24.58	\$25.19	\$25.80	\$26.44	\$27.08	\$27.75	\$28.43	\$29.13	\$29.85
3020	Municipal Services Deputy Director	\$25.62	\$26.25	\$26.89	\$27.55	\$28.23	\$28.92	\$29.63	\$30.36	\$31.11	\$31.87	\$32.66	\$33.46
3021	Deputy Fire Chief, Police Lieutenant, Prosecutor	\$26.57	\$27.22	\$27.89	\$28.57	\$29.27	\$29.99	\$30.73	\$31.49	\$32.26	\$33.06	\$33.87	\$34.71
3022	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$37.66	\$38.59	\$39.54	\$40.52	\$41.52	\$42.55	\$43.60	\$44.68	\$45.78	\$46.91	\$48.07	\$49.26

Municipal Services Department - SEA Local#49 Union Contract (July 1, 2016 - June 30, 2018)
Series 7000

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
7001	Semi-Skilled Laborer, Refuse Laborer	\$11.57	\$11.86	\$12.15	\$12.46	\$12.77	\$13.09	\$13.42	\$13.75	\$14.10	\$14.45	\$14.81	\$15.18
7002	Light Equipment Operator, Transfer Station Operator	\$13.00	\$13.33	\$13.66	\$14.00	\$14.35	\$14.71	\$15.08	\$15.45	\$15.84	\$16.24	\$16.64	\$17.06
7003	Refuse Packer Operator, Heavy Equipment Operator I	\$14.72	\$15.09	\$15.47	\$15.85	\$16.25	\$16.66	\$17.07	\$17.50	\$17.94	\$18.39	\$18.85	\$19.32
7004	Mechanic, Heavy Equipment Operator II	\$15.39	\$15.77	\$16.17	\$16.57	\$16.99	\$17.41	\$17.85	\$18.29	\$18.75	\$19.22	\$19.70	\$20.19

Series 8000 - 10 Year Longevity (\$500)

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
8001	Semi-Skilled Laborer, Refuse Laborer	\$11.81	\$12.10	\$12.39	\$12.70	\$13.01	\$13.33	\$13.66	\$13.99	\$14.34	\$14.69	\$15.05	\$15.42
8002	Light Equipment Operator, Transfer Station Operator	\$13.24	\$13.57	\$13.90	\$14.24	\$14.59	\$14.95	\$15.32	\$15.69	\$16.08	\$16.48	\$16.88	\$17.30
8003	Refuse Packer Operator, Heavy Equipment Operator I	\$14.96	\$15.33	\$15.71	\$16.09	\$16.49	\$16.90	\$17.31	\$17.74	\$18.18	\$18.63	\$19.09	\$19.56
8004	Mechanic, Heavy Equipment Operator II	\$15.63	\$16.01	\$16.41	\$16.81	\$17.23	\$17.65	\$18.09	\$18.53	\$18.99	\$19.46	\$19.94	\$20.43

Series 9000 - 20 Year Longevity (\$1000)

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
9001	Semi-Skilled Laborer, Refuse Laborer	\$12.05	\$12.34	\$12.64	\$12.94	\$13.25	\$13.57	\$13.90	\$14.23	\$14.58	\$14.93	\$15.29	\$15.66
9002	Light Equipment Operator, Transfer Station Operator	\$13.48	\$13.81	\$14.14	\$14.48	\$14.83	\$15.19	\$15.56	\$15.93	\$16.32	\$16.72	\$17.12	\$17.54
9003	Refuse Packer Operator, Heavy Equipment Operator I	\$15.20	\$15.57	\$15.95	\$16.33	\$16.73	\$17.14	\$17.55	\$17.98	\$18.42	\$18.87	\$19.33	\$19.80
9004	Mechanic, Heavy Equipment Operator II	\$15.87	\$16.25	\$16.65	\$17.05	\$17.47	\$17.89	\$18.33	\$18.77	\$19.23	\$19.70	\$20.18	\$20.67

Police Department - NEPBA Local #214 Union Contract (July 1, 2017 - June 30, 2020)

Table A

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
4001	Secretary	\$12.91	\$13.23	\$13.56	\$13.90	\$14.25	\$14.61	\$14.97	\$15.35	\$15.73	\$16.12	\$16.53	\$16.94
4002	Communications Specialist	\$15.85	\$16.25	\$16.66	\$17.07	\$17.50	\$17.94	\$18.38	\$18.84	\$19.32	\$19.80	\$20.29	\$20.80
4003	Patrol Officer, Detective	\$18.52	\$18.99	\$19.46	\$19.95	\$20.45	\$20.96	\$21.48	\$22.02	\$22.57	\$23.13	\$23.71	\$24.31

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

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
5001	Secretary	\$13.15	\$13.47	\$13.80	\$14.14	\$14.49	\$14.85	\$15.21	\$15.59	\$15.97	\$16.36	\$16.77	\$17.18
5002	Communications Specialist	\$16.09	\$16.49	\$16.90	\$17.31	\$17.74	\$18.18	\$18.62	\$19.08	\$19.56	\$20.04	\$20.53	\$21.04
5003	Patrol Officer, Detective	\$18.76	\$19.23	\$19.70	\$20.19	\$20.69	\$21.20	\$21.72	\$22.26	\$22.81	\$23.37	\$23.95	\$24.55

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

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
6001	Secretary	\$13.39	\$13.71	\$14.04	\$14.38	\$14.73	\$15.09	\$15.45	\$15.83	\$16.21	\$16.60	\$17.01	\$17.42
6002	Communications Specialist	\$16.33	\$16.73	\$17.14	\$17.55	\$17.98	\$18.42	\$18.87	\$19.32	\$19.80	\$20.28	\$20.77	\$21.28
6003	Patrol Officer, Detective	\$19.00	\$19.47	\$19.94	\$20.43	\$20.93	\$21.44	\$21.96	\$22.50	\$23.05	\$23.61	\$24.19	\$24.79

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 5 - TAX CAP & CALCULATION

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

*City of Franklin, NH
Thursday, March 16, 2017*

Chapter C. Charter

§ C-32. Budget procedure.

[Added 11-25-1969]

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

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

[Added 11-28-1989]

- B. Exception to budget limitation. The total or any part of principal and interest payments of any municipal bond, whether established for school or municipal purposes, may be exempted from being included in expenditures subject to the prior limitation upon a two-thirds vote of the Franklin City Council. This decision shall be made annually. Additionally, capital expenditures deemed necessary by the Franklin City Council may similarly be exempted from this limitation by a two-thirds vote.

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

- C. Budget limitation in a revaluation year. When the City Council accepts an increase in real estate values as the result of a City-wide revaluation, the City Council shall adhere to a maximum increase in the combined real estate tax revenues as follows: The combined real estate taxes raised from the prior budget year shall be increased by a factor no more than the change in the National Cost of Living Index as published by the United States Department of Labor for the calendar year immediately preceding budget adoption, then using this figure in establishing the new combined municipal budget. In the event of the loss of other revenues other than from property taxes from any single source in excess of 2% of the prior year's revenue or a combination of sources in excess

of 4% of the prior year's revenues, the Franklin City Council may, by a two-thirds vote, exceed the above limitation but not in excess of the amount of the lost revenue.
[Added by referendum 11-27-2001]

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

[Added 10-1-2002]

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

**City of Franklin, New Hampshire
FY2018 Budget**

Additional Revenues Calculation:

Total Amount of Property Taxes Assessed in Previous Year's Budget (from DRA approved final tax rate + retained TIF)	13,489,226	
National Consumer Price Index - Urban (Dec-Dec Average from Bureau of Labor Statistics)	<u>2.1%</u>	283,274
Pick Ups for New Construction (As of April 1st estimated by city assessor)	14,965,390	
Prior Year Tax Rate (approved by DRA) per \$1000 of assessed value	<u>25.23</u>	377,577
Additional Revenues Allowed to be Raised		<u>660,851</u>
County Tax Prior Year Actual	1,556,524	
County Tax Current Year Estimate	<u>(1,618,785)</u>	(62,261)
TIF Districts Prior Year Retained Value Actual	16,482	
TIF Districts Current Year Retained Value Estimate	<u>(20,000)</u>	(3,518)
Statewide Property Tax Prior Year Actual	1,177,459	
Statewide Property Tax Current Year Actual	<u>(1,160,674)</u>	16,785
Additional Revenues for Allocation to Municipal & Local School District		<u><u>611,857</u></u>

Additional Revenues Allocation:

	FY2017 Tax*	Additional Revenues	FY2018 Tax
School District	3,653,823	208,182	3,862,005
Municipal (operations, veterans credit, overlay)	7,084,938	403,675	7,488,613
Total	<u>10,738,761</u>	<u>611,857</u>	<u>11,350,618</u>

*FY2017 Tax as adjusted - assumes \$216,311 additional pick up for new values (Resolution 06-17) was split between school district and municipal according to FY2017 formula (not all municipal)

City of Franklin, New Hampshire
FY2018 Budget

Tax Cap Calculation:

Total Amount of Property Taxes Assessed in Previous Year's Budget (from DRA approved final tax rate)	13,489,226
Additional Revenues Allowed to be Raised	660,851
Total Property Tax Allowed to be Raised to Support Current Budget	14,150,077

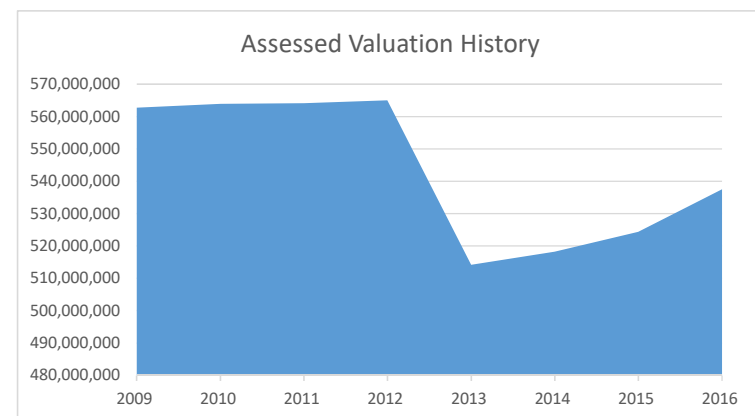
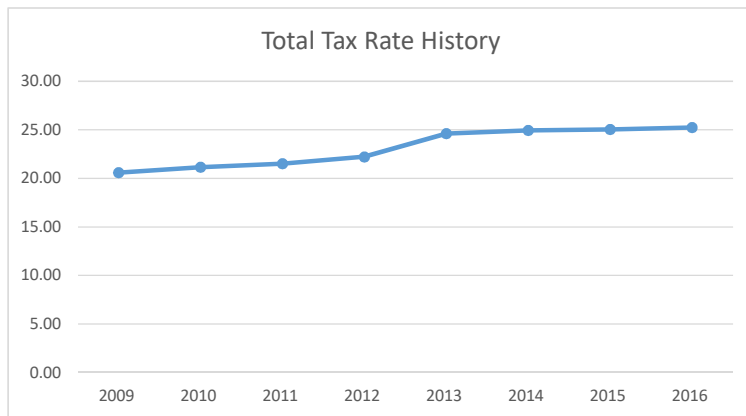
Tax Cap Proof:

Statewide Property Tax	1,160,674
Local School District	3,862,005
Merrimack County	1,618,785
TIF Districts	20,000
Veteran's Credits	137,325
Overlay	31,000
Municipal Operations	7,320,288
Total Property Tax Supporting Current Budget	14,150,077

Budget Under (Over) Tax Cap	0.10
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City of Franklin, New Hampshire
Tax Rate History
FY2018 Budget

City Fiscal Year	DRA Tax Year	Statewide Property Tax	Local School Tax	County Tax	TIF Districts	Municipal	Total Taxes	Tax Rate	Assessed Valuation	CPI-U (Dec-Dec Average)
2010	2009	1,425,703	3,005,396	1,566,463	0	5,512,958	11,510,520	20.59	562,675,690	0.10%
2011	2010	1,337,334	3,005,396	1,549,990	0	5,958,473	11,851,193	21.14	563,925,990	2.70%
2012	2011	1,316,652	3,072,718	1,572,663	0	6,107,302	12,069,335	21.52	564,121,750	1.50%
2013	2012	1,311,104	3,217,126	1,624,009	0	6,332,916	12,485,155	22.22	565,034,850	3.00%
2014	2013	1,334,615	3,299,945	1,438,917	4,386	6,496,717	12,574,580	24.60	514,177,200	1.70%
2015	2014	1,162,694	3,427,275	1,582,246	3,556	6,690,488	12,866,259	24.95	518,253,005	1.50%
2016	2015	1,216,829	3,478,307	1,562,503	14,582	6,796,515	13,068,736	25.03	524,340,346	0.80%
2017	2016	1,177,459	3,571,663	1,556,524	16,482	7,167,098	13,489,226	25.23	537,482,395	0.70%



CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 6 - REVENUES

City of Franklin, New Hampshire
FY2018 Budget
Revenue Summary

As of 6/30/17 unadjusted						
Source	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues
General Fund Revenues:						
Taxes including PILOT's	13,711,151	13,680,294	13,995,295	14,372,847	14,372,847	4.8%
Licenses, Permits & Fees	1,148,680	1,196,044	1,197,400	1,197,400	1,197,400	4.2%
Federal & State Government	1,284,904	839,359	870,217	1,294,574	1,294,574	0.8%
Charges For Services	912,570	1,032,353	955,664	925,664	925,664	1.4%
Miscellaneous Sources	552,279	506,456	469,290	478,790	478,790	-13.3%
Revenue from Component Unit - School District	9,493,672	3,886,805	8,828,160	11,185,660	11,185,660	17.8%
Interfund Operating Transfers In	96,300	13,900	10,700	10,700	10,700	-88.9%
Other Financing Resources	1,405,000	1,155,000	0	0	0	-100.0%
Total General Fund Revenues	28,604,555	22,310,211	26,326,726	29,465,635	29,465,635	3.0%
	28,604,556	22,310,211	26,326,726	29,465,635	29,465,635	3.0%
Municipal Departments (Over) Under Cap			(2,035,518)			
School District (Over) Under Cap			(1,477,073)			
Total City (Over) Under Cap			(3,512,591)			
Capital Fund Revenues	205,885	28,492	0	0	0	-100.0%
Grant Fund Revenues	534,334	14,496	35,000	35,000	35,000	-93.4%
Parks & Recreation Fund Revenues	15,500	26,058	15,500	15,500	15,500	0.0%
Police Outside Detail Fund Revenues	21,160	24,915	10,020	10,020	10,020	-52.6%
Library Fund Revenues	288,932	32,333	298,626	295,100	295,100	2.1%
Food Service Special Revenue Fund Revenues	648,096	0	631,969	631,969	631,969	-2.5%
Water Fund Revenues	1,653,379	1,325,252	1,706,342	1,743,970	1,743,970	5.5%
Sewer Fund Revenues	1,515,344	1,007,562	1,515,382	1,510,001	1,510,001	-0.4%

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
General Fund Revenues:							
Revenue From Taxes							
01-0-000-31100-000 Property Taxes	13,489,163	13,482,371	13,772,525	14,150,077	14,150,077	4.9%	
01-0-000-31200-000 Land Use Change Tax	4,000	0	4,000	4,000	4,000	0.0%	Land taken out of current use
01-0-000-31850-000 Yield Tax	5,500	51,671	6,000	6,000	6,000	9.1%	Assessed on timber harvested from property in Franklin
01-0-000-31851-000 Gravel Tax	400	0	200	200	200	-50.0%	Assessed on gravel removed from property in Franklin
01-0-000-31899-000 Host Fee - CRSW	8,000	8,000	8,000	8,000	8,000	0.0%	Host community payment for the ash landfill closed in FY15.
01-0-000-31861-000 PILOT - FRH	20,123	20,321	20,321	20,321	20,321	1.0%	Franklin Regional Hospital PILOT
01-0-000-31862-000 PILOT - Riverside	12,636	12,857	12,857	12,857	12,857	1.7%	Riverside Housing & Development Corporation PILOT
01-0-000-31864-000 PILOT Masonic Lodge	6,329	6,391	6,392	6,392	6,392	1.0%	Masonic Lodge PILOT
01-0-000-31900-000 Interest & Costs - Prop Tax	165,000	98,683	165,000	165,000	165,000	0.0%	Interest from delinquent property taxes
Total Taxes	13,711,151	13,680,294	13,995,295	14,372,847	14,372,847	4.8%	
Revenue From Licenses, Permits & Fees							
01-0-000-32150-000 Amusement Licenses	800	500	800	800	800	0.0%	Fees for video and other amusement games in public places
01-0-000-32200-000 Motor Vehicle Registrations	1,075,000	1,094,496	1,125,000	1,125,000	1,125,000	4.7%	Motor vehicle & boat registrations
01-0-000-32300-000 Building Permits	25,000	53,994	25,000	25,000	25,000	0.0%	Building permit fees
01-0-000-32900-000 Municipal Agent Fees	30,000	27,572	30,000	30,000	30,000	0.0%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32910-000 Dog Licenses	7,500	7,808	7,000	7,000	7,000	-6.7%	City's portion of all dog license fees and fines
01-0-000-32940-000 Marriage Licenses	400	532	500	500	500	25.0%	City's portion of marriage license fees issued by the City Clerk
01-0-000-32950-000 Vital Stats	5,500	8,388	5,500	5,500	5,500	0.0%	City's portion of recording fees for vital statistics

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
01-0-000-31892-000 Fishing/Hunting Tax	80	95	100	100	100	25.0%	Fees charged for issuing licenses as an agent of the State of NH
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	400	631	500	500	500	25.0%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32999-000 Misc TC/TX Collections	4,000	2,028	3,000	3,000	3,000	-25.0%	Photo copies, research fees, UCC filing fees, etc.
Total Licenses, Permits & Fees	1,148,680	1,196,044	1,197,400	1,197,400	1,197,400	4.2%	
Revenue From Federal & State Government							
01-0-000-33520-000 Meals & Room Tax	437,152	437,152	437,152	437,152	437,152	0.0%	City's allocation of State of NH meals & rooms tax
01-3-122-33530-000 Road Maint Highway Block Grant	202,306	202,303	202,306	404,612	404,612	100.0%	City's allocation of State Block grant from fuel taxes
01-0-000-33560-000 Forest Land Reimbursement	73	80	73	73	73	0.0%	City's allocation of mutual aid for forest fires throughout the State
01-0-000-33570-000 Flood Control Reimbursement	44,314	44,314	39,669	39,669	39,669	-10.5%	PILOT for taxes of the properties removed from tax roles for the flood control project in Franklin
01-9-014-33110-000 Federal Grants Revenue	61,500	0	2,500	2,500	2,500	-95.9%	Grant reimb for single audit fees; Macosko property clean up grant
01-9-014-33110-432 Other Improvements Fed Grant - Capital Haynes Brook	289,761	0	0	0	0	-100.0%	
01-1-000-33111-435 Fed Grant - Operating USDA Rural Tech Assistance	32,250	31,935	0	0	0	-100.0%	
01-2-103-33111-000 Grant Revenue - Police Department	23,310	1,157	0	0	0	-100.0%	
01-2-103-33111-403 Grants - VAWA	30,000	20,159	30,000	30,000	30,000	0.0%	NHDOJ federal grant for victim/witness advocate
01-2-103-33111-428 Patrol Fed Grant - Operating NHAGDTF	40,000	31,831	40,000	40,000	40,000	0.0%	NHDOJ State grant for combatting the drug epidemic
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	124,238	70,429	118,517	117,688	117,688	-5.3%	Health & Human Services federal grant for drug/alcohol prevention & education (Franklin Mayor's Drug & Alcohol Abuse Task Force)
01-5-211-33111-439 21 Century Gant	0	0	0	222,880	222,880	#DIV/0!	Recreation - 21st Century Grant
Total Federal & State Government	1,284,904	839,359	870,217	1,294,574	1,294,574	0.8%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Revenue From Charges For Services							
01-3-121-34049-000 Admin Misc MSD Fees	4,500	11,105	34,500	4,500	4,500	0.0%	digging & driveway permits fees
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	121,900	105,279	114,481	114,481	114,481	-6.1%	Solid waste disposal fee: \$15/ton admin fee (\$20,805), \$100 per hauler (\$400), 1,387 ton @67.25=93,276
01-3-238-34042-000 Transfer Station Operations Demolition	75,000	76,868	84,963	84,963	84,963	13.3%	Fees collected for demolition at transfer station 669 tons @ \$127/ton = \$84,963
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	25,500	29,807	27,500	27,500	27,500	7.8%	Revenues generated from sale of recycled materials collected at transfer station.
01-1-501-35090-000 Misc Finance Revenues	2,550	1,925	2,550	2,550	2,550	0.0%	\$1,750 MMRS grant administration (see Grants Special Revenue Fund); \$800 Notary fees
01-1-000-34011-000 Planning Board Fees	1,900	1,719	1,600	1,600	1,600	-15.8%	The Planning board fees vary depending on the number of applications. Things have not been as busy as expected, but will probably level off in the coming year.
01-1-000-34012-000 Zoning Board Fees	1,000	999	750	750	750	-25.0%	Application & abutter notice fees
01-1-000-34015-000 Misc PLU Fees	1,500	1,710	750	750	750	-50.0%	Copy fees, tax cards, etc.
01-5-000-34050-000 Rec - Summer Program	45,000	84,369	45,000	45,000	45,000	0.0%	Fees for summer playground program
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	100,000	115,776	100,000	100,000	100,000	0.0%	Fees for before/after school programs
01-5-000-34051-000 Rec - Sports Fees	7,000	9,362	7,000	7,000	7,000	0.0%	Fees for programs - basketball, soccer, etc.; field fee for leagues
01-5-000-34059-000 Rec - Misc Fees	9,000	9,189	9,000	9,000	9,000	0.0%	Rental fees for BRCC, Odell lights, non resident beach Fees; donations for downtown flower watering
01-2-000-34061-000 Pistol Permits	500	430	350	350	350	-30.0%	Concealed weapon permit fees.
01-2-000-34062-000 Police Reports	1,500	855	1,000	1,000	1,000	-33.3%	Copies of incident reports for accidents, arrests, and any other activity
01-2-000-34064-000 Court Fines	8,000	4,414	5,000	5,000	5,000	-37.5%	All fines for municipal ordinance violations collected by the court are forwarded to the City
01-2-000-34065-000 Parking Fines	800	2,365	1,400	1,400	1,400	75.0%	Receipts from parking tickets
01-2-000-34066-000 Witness Fees	3,500	1,561	2,500	2,500	2,500	-28.6%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
01-2-000-34067-000 Finger Printing Fees	150	135	150	150	150	0.0%	\$10 resident/\$15 non resident
01-2-000-34068-000 K9 Program	2,000	0	2,000	2,000	2,000	0.0%	Fundraising efforts to support K9 Officer
01-2-000-34069-000 Misc Police Fees	1,000	21,648	1,000	1,000	1,000	0.0%	
01-2-000-34071-000 Fire Reports	150	120	150	150	150	0.0%	Insurance company request for reports (fire, motor vehicle).
01-2-000-34072-000 Fire Alarms	9,000	9,000	9,000	9,000	9,000	0.0%	36 Fire alarm boxes @ \$250 each
01-2-000-34073-000 Fire Permits	2,000	2,602	2,000	2,000	2,000	0.0%	400 seasonal fire permit @ \$5
01-2-000-34074-000 Illegal Fire Fee	250	440	250	250	250	0.0%	Incidents @ \$250
01-2-000-34079-000 Misc Fire Fees	3,100	3,612	2,000	2,000	2,000	-35.5%	Outside medical detail that requires EMS/Fire response.
01-2-000-35095-000 Ambulance Billing	400,000	453,294	415,000	415,000	415,000	3.8%	Ambulance billing fees administered though Enhanced EMS (billing rates 65% above Medicare inline with Regional and Statewide Municipal EMS service providers); Andover ambulance revenue
01-2-000-35099-000 Police Dispatch Fees	85,770	83,770	85,770	85,770	85,770	0.0%	Dispatch services for the towns of Alexandria, Andover, Hill, Danbury & Bristol
Total Charges For Services	912,570	1,032,353	955,664	925,664	925,664	1.4%	
Revenue From Miscellaneous Sources							
01-0-000-35020-000 Interest Income	15,000	17,253	30,000	30,000	30,000	100.0%	Interest earned on City's bank accounts
01-0-000-33540-000 Contingent Grant Revenue	30,000	43,826	30,000	30,000	30,000	0.0%	Used to accept and expend various small, non matching grants and donations throughout the year; see expenditure appropriation under City Manager line 01-1-302-40599-000
01-0-000-33540-404 Contingent Grant Drug Free Communities	60,000	66,998	60,000	60,000	60,000	0.0%	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
01-1-000-35032-000 Lease Revenues- Cell Towers	49,452	49,735	50,028	50,028	50,028	1.2%	US Cellular \$28,908; Sprint \$21,120
01-1-000-35039-000 Court House	53,975	53,975	51,325	51,325	51,325	-4.9%	District Court offset 50% debt service payment for Police/Courthouse bond

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
01-6-511-35034-000 Rent - FBIDC	6,000	6,000	6,000	6,000	6,000	0.0%	Rental of area in Proulx
01-0-000-35034-000 Rent - PreSchool	4,000	0	0	0	0	-100.0%	
01-1-000-35035-000 Lease - Solar Garden	73,000	0	0	0	0	-100.0%	
01-1-944-35040-000 Shared Costs - Bessie Rowell	92,935	92,935	92,935	92,935	92,935	0.0%	Revenue from (3) non City occupants of BRCC for shared expenditures for cleaning, maintenance, paper products, etc.; Includes \$15,000 (\$5,000 each occupant to capital reserve fund for future capital needs of the building)
01-1-000-35082-000 Cable TV Franchise Fee	105,000	107,687	107,700	107,700	107,700	2.6%	Franchise fee
01-1-000-35033-000 Rent - Fife	852	277	302	302	302	-64.6%	Rental of City owned property \$300 Fife; \$1 Amateur Radio Club; \$1 Targeteers
01-0-000-35011-000 Sale of Municipal Property	43,215	55,372	25,000	34,500	34,500	-20.2%	Sale of municipal or tax deeded property approved by Council; Old Engine 1 \$9,500
01-0-000-35090-000 Misc Revenues	7,600	9,506	5,000	5,000	5,000	-34.2%	Other revenues not specifically defined or anticipated
01-1-000-35092-000 Misc Revenue - Soda	250	388	0	0	0	-100.0%	No longer providing soda machine
01-4-411-35091-000 Admin Welfare Reimbursements	11,000	2,503	11,000	11,000	11,000	0.0%	
Total Miscellaneous Sources	552,279	506,456	469,290	478,790	478,790	-13.3%	
Revenues From Component Unit - School District	School District As of 3/31/17						
Adequate education aid	8,044,402	3,194,687	7,752,107	7,752,107	7,752,107	-3.6%	State of NH formula for contribution to adequate education (resulting from Claremont lawsuit in late 90's); Stabilization decreasing by 4% per year
Building aid	213,727	90,972	181,944	181,944	181,944	-14.9%	
Catastrophic aid	175,000	0	175,000	175,000	175,000	0.0%	
Medicaid	202,900	71,724	175,500	175,500	175,500	-13.5%	
Tuition from other LEAS	252,043	0	142,313	142,313	142,313	-43.5%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
E-rate	60,000	0	58,000	58,000	58,000	-3.3%	
Services provided to other LEAS	15,000	0	15,000	15,000	15,000	0.0%	
Indirect cost reimbursement from grants	0	0	111,696	111,696	111,696	#DIV/0!	
Athletic receipts	7,500	2,060	7,500	7,500	7,500	0.0%	
State aid voc transportation	7,000	8,888	7,000	7,000	7,000	0.0%	
Rental income	4,000	4,000	0	0	0	-100.0%	
Other local revenue	2,000	4,429	2,000	2,000	2,000	0.0%	
Interest earnings	100	45	100	100	100	0.0%	
Use of fund balance	250,000	250,000	200,000	200,000	200,000	-20.0%	
Transfer from capital reserve	260,000	260,000	0	473,000	473,000	81.9%	
Federal grants				1,884,500	1,884,500	#DIV/0!	
Total Revenue from Component Unit - School District	9,493,672	3,886,805	8,828,160	11,185,660	11,185,660	17.8%	
Interfund Operating Transfers In							
01-0-000-39145-000 Trans from Police Detail	5,600	5,600	0	0	0	-100.0%	
01-0-000-39150-000 Trans from CRF's	7,000	7,000	7,000	7,000	7,000	0.0%	Bessie Rowell Community Center point work on brick
01-0-000-39150-432 Trans from CRF's Haynes Brook	80,000	0	0	0	0	-100.0%	
01-0-000-39160-000 Trans from Trust & Agency	3,700	1,300	3,700	3,700	3,700	0.0%	
Total Interfund Operating Transfers In	96,300	13,900	10,700	10,700	10,700	-88.9%	
Other Financing Resources							
01-0-000-39399-000 Use of Fund Balance	250,000	0	0	0	0	-100.0%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
01-0-000-39900-000 Other Financing Sources - Debt Issuance	1,155,000	1,155,000	0	0	0	-100.0%	
Total Other Financing Resources	1,405,000	1,155,000	0	0	0	-100.0%	
Grand Total General Fund Revenues	28,604,555	22,310,211	26,326,726	29,465,635	29,465,635	3.0%	
		Total revenues other than property taxes	12,554,201.25	15,315,558.18	15,315,558		
FY2017 General Fund Appropriated Revenues Proof:							
Original Budget (Resolution 01-17)	27,881,302	eliminates the duplication of tax (\$4,749,122) & one time transfer to school district (\$413,499)					
Supplemental Budget Appropriations:							
Resolution 04-17 (Police Grant)	14,400						
Resolution 05-17 (Police Grant)	8,910						
Resolution 06-17 (Valuation Pick Ups)	216,311						
Resolution 08-17 (Macosko tool sale to nuisance abatement)	2,600						
Resolution 09-17 (trf from outside detail fund for vehicle maint)	5,600						
Resolution 10-17 NHDES grant for clean up of Macosko property	59,000						
Resolution 11-17 sale of municipal property	20,000						
DRA tax rate setting adjustments	(5,579)						
Non Lapsing Appropriation From Prior Year:							
Resoution 11-15 (Haynes Brook)	369,761						
Resolution 03-16 (USDA Rural Technical Assistance)	32,250						
Total FY2017 General Fund Appropriated Revenues	28,604,555						

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Capital Fund Revenues:							
04-0-000-39401-431 Proceeds from Notes Payable Cross Street Water Tank	205,885	28,492	0	0	0	-100.0%	
Grand Total Capital Fund Revenues	205,885	28,492	0	0	0	-100.0%	
FY2017 Capital Fund Appropriated Revenues Proof:							
Original Budget (Resolution 01-17)	0						
Non Lapsing Appropriation From Prior Year (Resolution	205,885						
Total FY2017 Capital Fund Appropriated Revenues	205,885						

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Grant Fund Revenues:							
14-4-000-33111-429 Federal Grant Revenue - MMRS	35,000	14,496	35,000	35,000	35,000	0.0%	New Hampshire Metropolitan Medical Response Team pass through grant; City received \$1,750 for administration of grant (see revenue line 01-1-501- 35090-000)
14-9-012-33110-433 Buildings Fed Grant - Capital CDBG - CATCH	499,334	0	0	0	0	-100.0%	
Grand Total Grant Fund Revenues	534,334	14,496	35,000	35,000	35,000	-93.4%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Parks & Recreation Fund Revenues:							
24-5-000-34010-000 General Fund Revenues	10,000	21,109	10,000	10,000	10,000	0.0%	Funds from program registration
24-5-211-34059-000 Admin Rec - Misc Fees	5,000	4,949	5,000	5,000	5,000	0.0%	Soda and food sales
24-5-211-35085-000 Admin Donations from Non Public Sources	500	0	500	500	500	0.0%	Outside donations
Grand Total Parks & Recreation Fund Revenues	15,500	26,058	15,500	15,500	15,500	0.0%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Police Outside Detail Fund Revenues:							
25-0-000-39399-000 Use of Fund Balance	11,200	0	0	0	0	-100.0%	
25-2-000-34010-000 General Fund Revenues	9,960	24,915	10,020	10,020	10,020	0.6%	Outside detail rate \$60/hour x 167 hours
Grand Total Police Outside Detail Fund Revenues	21,160	24,915	10,020	10,020	10,020	-52.6%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Library Fund Revenues:							
31-5-521-34080-000 Library Fines	1,500	1,356	1,500	1,500	1,500	0.0%	
31-5-521-34081-000 Library Copier Fees	1,500	1,448	1,500	1,500	1,500	0.0%	
31-5-521-35020-000 Admin Interest Income	20	24	20	20	20	0.0%	
31-5-521-35090-000 Library Misc Revenues	1,500	2,994	1,500	1,500	1,500	0.0%	book sale, gifts
31-5-521-39110-000 Admin Trans from GF	263,412	0	273,106	269,580	269,580	2.3%	General fund supports library wage and benefit lines plus \$51,500 stipend
31-5-521-39160-000 Admin Trans from Trust & Agency	21,000	26,512	21,000	21,000	21,000	0.0%	
Grand Total Library Fund Revenues	288,932	32,333	298,626	295,100	295,100	2.1%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Food Service Special Revenue Fund Revenues:							
Food Service Revenues	648,096	0	631,969	631,969	631,969	-2.5%	
Grand Total Food Service Special Revenue Fund Revenues	648,096	0	631,969	631,969	631,969	-2.5%	

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Water Fund Revenues:							
21-0-000-35020-000 Interest Income	0	220	130	130	130	#DIV/0!	
21-3-000-31110-000 Utility Tax/Rent	1,649,379	1,306,833	1,399,322	1,386,235	1,386,235	-16.0%	see calculation below
new line - connection fees	0	0	7,500	7,500	7,500	#DIV/0!	(3) connections @ \$2500 each
new line - Quarterly Base Charge	0	0	290,640	290,640	290,640	#DIV/0!	2,422 water customers @ \$30/qtr
new line - hydrant fee	0	0	4,750	4,750	4,750	#DIV/0!	19 private hydrants @ \$250/hydrant for flushing and annual inspection
21-3-000-35090-000 Misc Revenues	4,000	18,198	4,000	4,000	4,000	0.0%	Shut offs, freeze ups,etc
21-0-000-39399-000 Retained Earnings	0	0	0	50,715	50,715	#DIV/0!	Remaining unspent appropriation for Pleasant Street Vault design (FY17 budget)
Grand Total Water Fund Revenues	1,653,379	1,325,252	1,706,342	1,743,970	1,743,970	5.5%	2005-2016 average annual revenue loss of \$300,000
Water Rate Calculation:							
Total water expenses			1,706,342	1,743,970	1,743,970		
Less other water revenue:							
Interest Income			(130)	(130)	(130)		
Connection Fees			(7,500)	(7,500)	(7,500)		
Quarterly Base Charge			(290,640)	(290,640)	(290,640)		
Hydrant Fee			(4,750)	(4,750)	(4,750)		
Miscellaneous			(4,000)	(4,000)	(4,000)		
Retained Earnings			0	(50,715)	(50,715)		
Net expenses supported by water rate			1,399,322	1,386,235	1,386,235		
Estimated water usage in cubic feet	21,500,000						
Billable units	100						
Billable cubic feet			215,000	215,000	215,000	% inc (dec) over PY rate	
Rate per 100 cubic feet of water used			6.51	6.45	6.45	6.4%	FY2017 rate \$6.06
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.12						

City of Franklin, New Hampshire							
FY2018 Budget							
Revenues							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Revenue	FY2017 Actual Revenue	FY2018 Department Proposed Revenues	FY2018 Manager Proposed Revenues	FY2018 City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
Sewer Fund Revenues:							
22-0-000-35020-000 Interest Income	0	78	60	60	60	#DIV/0!	
22-0-000-39399-000 Use of Retained Earnings	115,000	0	0	0	0	-100.0%	
22-3-000-31110-000 Utility Tax/Rent	1,389,457	996,599	1,275,116	1,269,735	1,269,735	-8.6%	see calculation below
new line - connection fees	0	0	3,000	3,000	3,000	#DIV/0!	(2) @ \$1,500 each
new line - Quarterly Base Charge	0	0	226,320	226,320	226,320	#DIV/0!	1886 customers @ \$30/qtr
22-3-000-33591-000 Other State Grants	10,887	10,886	10,886	10,886	10,886	0.0%	NHDES State Revolving Fund annual grant
Grand Total Sewer Fund Revenues	1,515,344	1,007,562	1,515,382	1,510,001	1,510,001	-0.4%	2005-2016 average annual revenue loss of \$300,000
Sewer Rate Calculation:							
Total sewer expenses			1,515,382	1,510,001	1,510,001		
Less other sewer revenue:							
Interest Income			(60)	(60)	(60)		
Use of Retained Earnings			0	0	0		
Connection Fees			(3,000)	(3,000)	(3,000)		
Quarterly Base Charge			(226,320)	(226,320)	(226,320)		
State Grant			(10,886)	(10,886)	(10,886)		
Net expenses supported by sewer rate			1,275,116	1,269,735	1,269,735		
Estimated sewer discharge in cubic feet	18,375,000						
Billable units	100						
Billable cubic feet			183,750	183,750	183,750	% inc (dec) over PY rate	
Rate per 100 cubic feet of sewer discharged			6.94	6.91	6.91	10.2%	FY2017 rate \$6.27
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.14						

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 7 - EXPENDITURES/EXPENSES

City of Franklin, New Hampshire
FY2018 Budget
Expenditure/Expense Summary

As of 6/30/17 unadjusted

Fund/Cost Center	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Exp	FY2018 Manager Proposed Exp	FY2018 City Council Adopted Exp	% Change Over Prior Year Appropriated Expenditures
GENERAL FUND EXPENDITURES:							
General Government							
Executive	39,356	503,555	421,346	402,812	399,490	399,490	-20.7%
Election, Registration & Vital Statistics	3,600	207,974	197,382	210,994	207,054	207,054	-0.4%
Financial Administration	11,977	468,033	459,908	512,646	513,853	513,853	9.8%
Legal	0	38,100	20,743	38,100	38,100	38,100	0.0%
Planning & Zoning	0	156,640	156,185	163,634	159,641	159,641	1.9%
Buildings	48,379	162,698	192,137	164,920	164,920	164,920	1.4%
Insurance	0	90,148	99,790	107,962	107,962	107,962	19.8%
Other	0	27,546	22,396	25,846	25,846	25,846	-6.2%
Total General Government	103,312	1,654,694	1,569,886	1,626,915	1,616,865	1,616,865	-2.3%
Public Safety							
Police	96,519	2,943,987	2,850,270	3,162,030	3,098,094	3,098,094	5.2%
Ambulance	0	138,468	98,183	144,204	141,198	141,198	2.0%
Fire	13,253	2,083,522	2,023,088	2,184,103	2,157,715	2,157,715	24.4%
Emergency Management	0	4,112	5,748	3,167	3,167	3,167	-23.0%
Total Public Safety	109,772	5,170,089	4,977,289	5,493,504	5,400,174	5,400,174	4.5%
Highways & Streets							
Administration	2,490	113,259	125,125	126,574	123,662	123,662	39.9%
Highways & Streets	240,987	776,860	775,963	936,767	866,301	866,301	4.7%
Street Lighting	0	110,500	95,497	110,500	110,500	110,500	0.0%
Other	0	363,911	345,338	382,441	376,521	376,521	3.5%
Total Highways & Streets	243,477	1,364,530	1,341,924	1,556,282	1,476,984	1,476,984	8.2%
Sanitation							
Solid Waste Collection	0	193,242	183,669	207,365	204,307	204,307	5.7%
Solid Waste Disposal	2,490	589,647	529,822	599,660	595,992	595,992	-3.5%

City of Franklin, New Hampshire
FY2018 Budget
Expenditure/Expense Summary

As of 6/30/17 unadjusted

Fund/Cost Center	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Exp	FY2018 Manager Proposed Exp	FY2018 City Council Adopted Exp	% Change Over Prior Year Appropriated Expenditures
Total Sanitation	2,490	782,889	713,491	807,024	800,299	800,299	2.2%
Health							
Animal Control	0	20,000	20,000	20,000	20,000	20,000	0.0%
Health Agencies, Hospitals, Other	0	46,379	46,379	46,379	47,379	47,379	1.5%
Mayor's Drug & Alcohol Abuse Task Force	0	124,239	88,285	118,517	117,688	117,688	-5.3%
Total Health	0	190,618	154,664	184,896	185,067	185,067	-2.9%
Welfare							
Administration	0	47,144	49,349	54,118	52,630	52,630	11.6%
Direct Assistance	0	82,500	24,872	82,500	82,500	82,500	0.0%
Burials	0	5,000	7,000	5,000	5,000	5,000	0.0%
Total Welfare	0	134,644	81,222	141,618	140,130	140,130	4.1%
Culture & Recreation							
Parks & Recreation	8,370	647,958	599,236	702,781	911,008	911,008	71.7%
Other	0	10,500	10,661	10,500	10,500	10,500	0.0%
Total Culture & Recreation	8,370	658,458	609,897	713,281	921,508	921,508	39.9%
Conservation & Development							
Economic Development	0	45,000	45,000	45,000	45,000	45,000	0.0%
Total Conservation & Development	0	45,000	45,000	45,000	45,000	45,000	0.0%
Debt Service							
Principal	0	150,500	118,070	210,787	210,787	210,787	40.1%
Interest	0	21,838	7,950	33,187	33,187	33,187	52.0%
Total Debt Service	0	172,338	126,020	243,974	243,974	243,974	41.6%
Capital Outlay	0	1,531,761	1,211,015	1,599,000	209,306	209,306	-86.3%

City of Franklin, New Hampshire
FY2018 Budget
Expenditure/Expense Summary

As of 6/30/17 unadjusted

Fund/Cost Center	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Exp	FY2018 Manager Proposed Exp	FY2018 City Council Adopted Exp	% Change Over Prior Year Appropriated Expenditures
Component Unit - School District	0	14,656,292	8,001,806	15,327,912	16,208,339	16,208,339	10.6%
Interfund Operating Transfers Out							
Special Revenue Funds	0	264,775	1,363	274,406	270,880	270,880	2.3%
Capital Reserve Funds	0	236,311	236,311	20,000	140,000	140,000	-40.8%
Total Interfund Operating Transfers Out	0	501,086	237,674	294,406	410,880	410,880	-18.0%
Total City Budget	467,421	26,862,399	19,069,888	28,033,812	27,658,525	27,658,525	3.0%
Payments to Others	0	1,742,156	1,723,116	1,805,505	1,807,110	1,807,110	3.7%
Total General Fund Expenditures	467,421	28,604,555	20,793,005	29,839,317	29,465,635	29,465,635	3.0%
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
CAPITAL PROJECTS EXPENDITURES	0	205,885	28,492	0		0	-100.0%
GRANT FUND EXPENDITURES	0	534,334	15,459	35,000		35,000	-93.4%
PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES	0	15,500	20,830	15,500		15,500	0.0%
OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES	0	15,560	17,557	10,020		10,020	-35.6%
LIBRARY SPECIAL REVENUE FUND EXPENDITURES	0	288,932	292,412	298,626		295,100	2.1%

City of Franklin, New Hampshire
FY2018 Budget
Expenditure/Expense Summary

As of 6/30/17 unadjusted

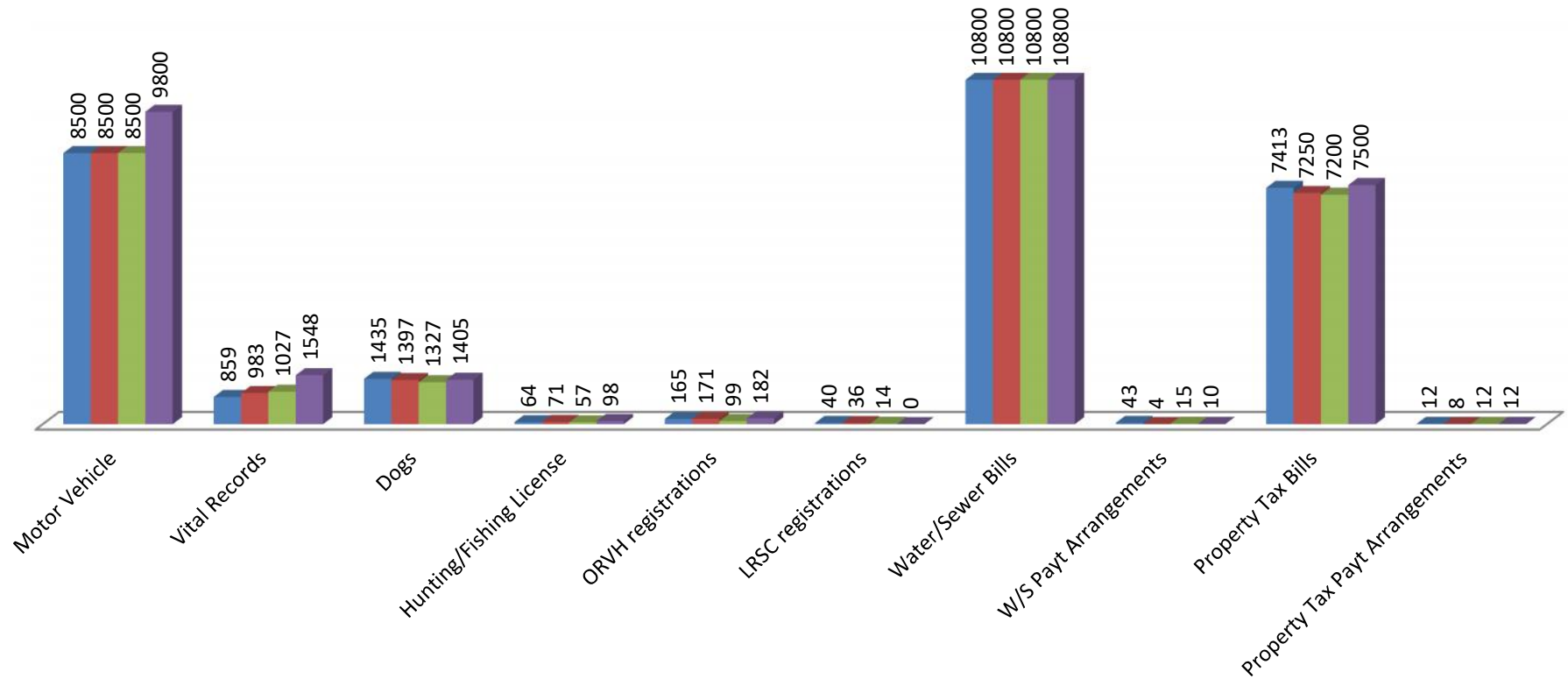
Fund/Cost Center	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Exp	FY2018 Manager Proposed Exp	FY2018 City Council Adopted Exp	% Change Over Prior Year Appropriated Expenditures
FOOD SERVICE SPECIAL REVENUE FUND							
EXPENDITURES	0	648,096	370,457	676,351		631,969	-2.5%
WATER ENTERPRISE FUND EXPENSES	N/A	1,653,379	1,412,965	1,706,342		1,743,970	5.5%
SEWER ENTERPRISE FUND EXPENSES	N/A	1,515,344	1,478,044	1,515,382		1,510,001	-0.4%

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GENERAL FUND EXPENDITURES:								
GENERAL GOVERNMENT - EXECUTIVE City Council								
01-1-301-40130-000 Mayor/City Council Elected Official Wages		2,400	2,400	4,700	4,700	4,700	95.8%	(9) councilors @\$300/yr.; (1) mayor @ \$2,000/yr.
01-1-301-40220-000 Mayor/City Council FICA		149	149	291	291	291	95.6%	6.2% (set by federal government)
01-1-301-40225-000 Mayor/City Council Medicare		35	35	68	68	68	94.7%	1.45% (set by federal government)
01-1-301-40260-000 Mayor/City Council WC Ins		7	6	13	12	12	74.6%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-301-40560-000 Mayor/City Council Membership/Dues		6,059	6,225	6,225	6,225	6,225	2.7%	NHMA dues
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department		1,300	539	1,100	1,100	1,100	-15.4%	
Total City Council	0	9,950	9,354	12,397	12,397	12,397	24.6%	
City Manager's Office								
01-1-302-40110-000 City Mgr Office FT Wages		144,054	149,759	148,494	147,078	147,078	2.1%	City Manager (Dragon) & Executive Assistant (Paquin)
01-1-302-40110-435 City Manager FT Wages USDA Rural Tech Assistance		30,250	31,935	0	0	0	-100.0%	100% grant funded - see revenue line 01-1-000-33111-435
01-1-302-40140-000 City Mgr Office OT Wages		1,800	2,501	1,800	1,800	1,800	0.0%	executive assistant to take minutes at night meetings
01-1-302-40210-000 City Mgr Office Health & Dental Ins		24,065	24,607	27,371	27,371	27,371	13.7%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-1-302-40215-000 City Mgr Office Life Ins		1,126	1,245	1,154	1,143	1,143	1.5%	0% change in rates from prior year; premiums are a % of wages
01-1-302-40220-000 City Mgr Office FICA		9,043	9,253	9,318	9,230	9,230	2.1%	6.2% (set by federal government)
01-1-302-40225-000 City Mgr Office Medicare		2,115	2,164	2,179	2,159	2,159	2.1%	1.45% (set by federal government)
01-1-302-40230-000 City Mgr Office NHRS		21,505	14,160	22,328	22,166	22,166	3.1%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-1-302-40250-000 City Mgr Office Unemployment		64	70	78	78	78	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-1-302-40260-000 City Mgr Office WC Ins		383	372	393	372	372	-2.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-302-40290-000 City Mgr Office Prof Devel		2,000	3,313	2,000	2,000	2,000	0.0%	City Manager continuing education
01-1-302-40290-435 City Manager Prof Devel USDA Rural Tech Assistance		300	0	0	0	0	-100.0%	100% grant funded - see revenue line 01-1-000-33111-435
01-1-302-40291-000 City Mgr Office Staff Devel		300	0	300	300	300	0.0%	Executive Assistant continuing education
01-1-302-40341-000 City Mgr Office Telephone		2,400	1,158	2,400	2,400	2,400	0.0%	office & cellular phone
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	39,356	101,600	36,007	20,000	20,000	20,000	-80.3%	clean up of nuisance and/or deeded properties
01-1-302-40529-000 City Mgr Office - Joint Loss Safety		500	394	500	500	500	0.0%	Joint Loss Safety Committee
01-1-302-40560-000 City Mgr Office Membership/Dues		1,100	1,178	1,100	1,100	1,100	0.0%	ICMA, NHMMA, GFOA, CPM dues
01-1-302-40599-000 City Mgr Office - Contingent Grant		30,000	29,895	30,000	30,000	30,000	0.0%	used to accept and expend various small, non matching grants and donations throughout the year; 100% offset by revenue line 01-0-000-33540-000
01-1-302-40599-404 City Manager Contingent Grant Drug Free Communities		60,000	63,535	60,000	60,000	60,000	0.0%	used to record soft match for the Mayor's Drug Task Force - 100% offset by revenue line 01-0-000-33540-404
01-1-302-40625-000 City Mgr Office Postage		500	1,458	500	500	500	0.0%	
01-1-302-40670-000 City Mgr Office Books & Pub		500	432	500	500	500	0.0%	resource material for city manager & newspaper subscriptions for city departments
01-1-302-40898-000 City Mgr Office Contingency		60,000	38,557	60,000	58,395	58,395	-2.7%	unanticipated expenditures in lieu of supplemental budget appropriation
Total City Manager's Office	39,356	493,605	411,992	390,415	387,093	387,093	-21.6%	
TOTAL GENERAL GOVERNMENT - EXECUTIVE	39,356	503,555	421,346	402,812	399,490	399,490	-20.7%	

City Clerk/Tax Collector Statistics

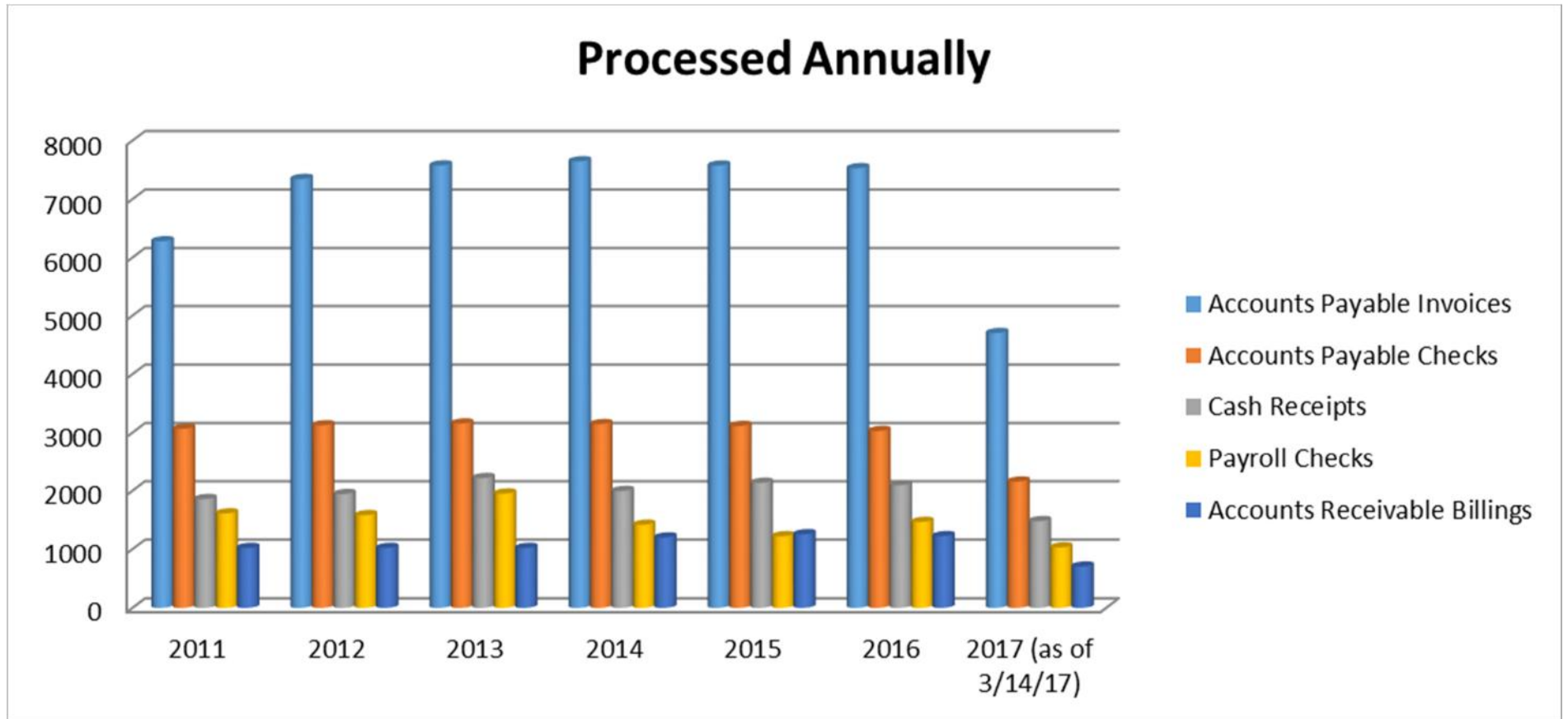
■ 2013 ■ 2014 ■ 2015 ■ 2016



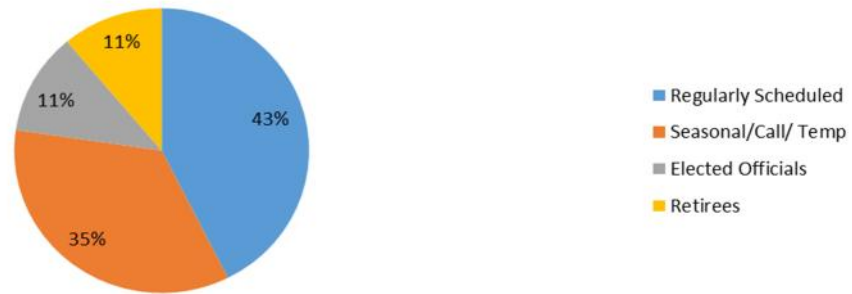
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GENERAL GOVERNMENT - ELECTION, REGISTRATIONS & VITAL STATISTICS								
City Clerk/Tax Collector Office	... "where our goal is to offer our residents professional, courteous and timely service" ...							
01-1-401-40110-000 City Clerk/Tax FT Wages		98,579	98,857	102,289	99,018	99,018	0.4%	80% of wages for City Clerk/Tax Collector (Gargano); Deputy City Clerk/Tax Collector (Morang); Account Clerk (Davis); 20% wages in water/sewer funds
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins		48,754	45,160	60,146	60,146	60,146	23.4%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-1-401-40215-000 City Clerk/Tax Life Ins		817	810	846	820	820	0.4%	0% change in rates from prior year; premiums are a % of wages
01-1-401-40220-000 City Clerk/Tax FICA		6,112	6,321	6,342	6,139	6,139	0.4%	6.2% (set by federal government)
01-1-401-40225-000 City Clerk/Tax Medicare		1,429	1,478	1,483	1,436	1,436	0.5%	1.45% (set by federal government)
01-1-401-40230-000 City Clerk/Tax NHRS		11,011	10,144	11,641	11,268	11,268	2.3%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-1-401-40250-000 City Clerk/Tax Unemployment		77	84	94	94	94	21.6%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-1-401-40260-000 City Clerk/Tax WC Ins		268	260	278	258	258	-3.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-401-40290-000 City Clerk/Tax Prof Devel		2,020	1,366	1,400	1,400	1,400	-30.7%	Tax & Clerk Conferences (Gargano), Tax Workshop (Morang & Gargano), City Clerk Workshop (All), Recertification Training (Morang)
01-1-401-40341-000 City Clerk/Tax Telephone		700	386	700	700	700	0.0%	
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.		1,961	1,780	2,068	2,068	2,068	5.5%	Title search for liens & deeds
01-1-401-40391-000 City Clerk/Tax Code Book		3,000	1,195	3,000	3,000	3,000	0.0%	Website e-code updates
01-1-401-40440-000 City Clerk/Tax Equip Lease		1,300	1,046	1,300	1,300	1,300	0.0%	copier agreement
01-1-401-40550-000 City Clerk/Tax Printing		700	440	700	700	700	0.0%	preprinted tax bills & first class envelopes
01-1-401-40560-000 City Clerk/Tax Membership/Dues		85	85	85	85	85	0.0%	NH Clerk's Association/NH Tax Collector's Association

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department		1,100	986	1,100	1,100	1,100	0.0%	State printer cartridges & dog tags
01-1-401-40625-000 City Clerk/Tax Postage		8,500	6,110	8,500	8,500	8,500	0.0%	
01-1-401-40626-000 City Clerk/Tax Registry Fees		1,300	827	1,300	1,300	1,300	0.0%	Tax redemptions
01-1-401-40670-000 City Clerk/Tax Books & Pub		180	265	180	180	180	0.0%	
Total City Clerk/Tax Collector Office	0	187,893	177,601	203,452	199,512	199,512	6.2%	
Elections								
01-1-403-40130-000 Elections Elected Official Wages		13,365	10,754	4,455	4,455	4,455	-66.7%	(1) election - city
01-1-403-40260-000 Elections WC Ins		36	35	12	12	12	-67.8%	
01-1-403-40439-000 Elections Other Contracted Services		675	675	675	675	675	0.0%	3 wards at \$225/ward
01-1-403-40611-000 Elections Supplies - Spec Department	3,600	5,505	8,163	1,900	1,900	1,900	-65.5%	election worker food (\$300); supplies (\$300); ballot coding (\$1,300)
01-1-403-40625-000 Elections Postage		500	153	500	500	500	0.0%	
Total Elections	3,600	20,081	19,780	7,542	7,542	7,542	-62.4%	
TOTAL GENERAL GOVERNMENT - ELECTION, REGISTRATIONS & VITAL STATISTICS	3,600	207,974	197,382	210,994	207,054	207,054	-0.4%	

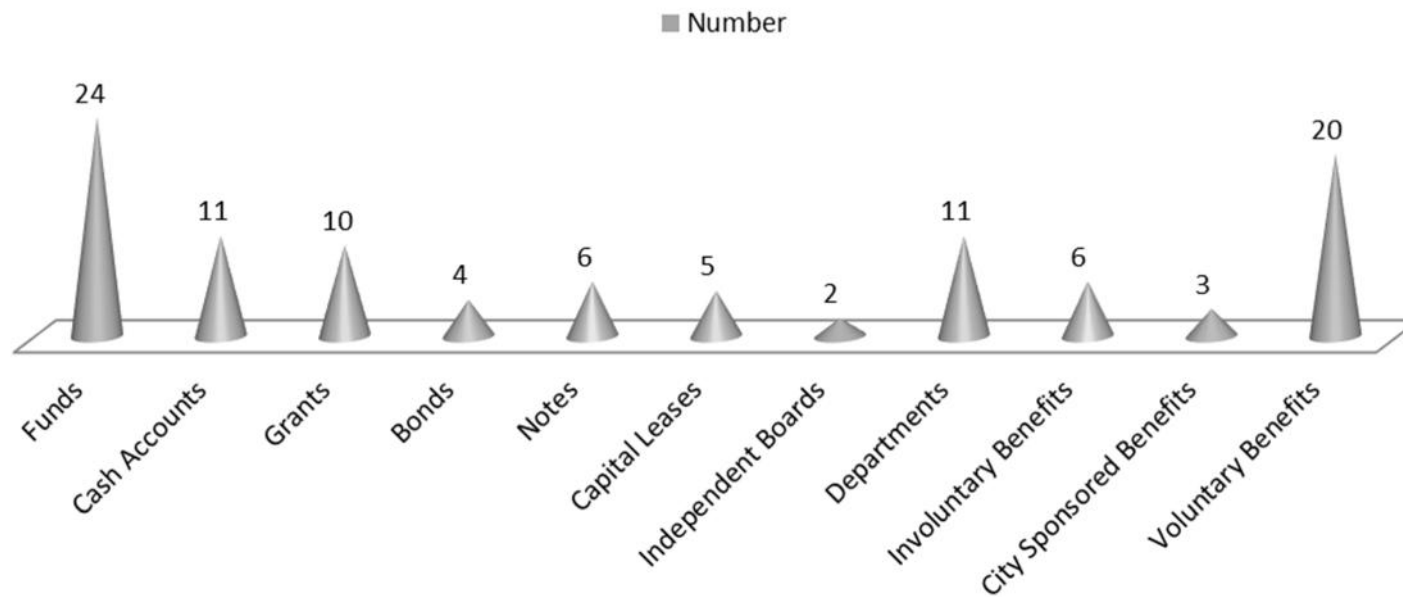
Finance Statistics



Human Resources Services



Number of Items Managed

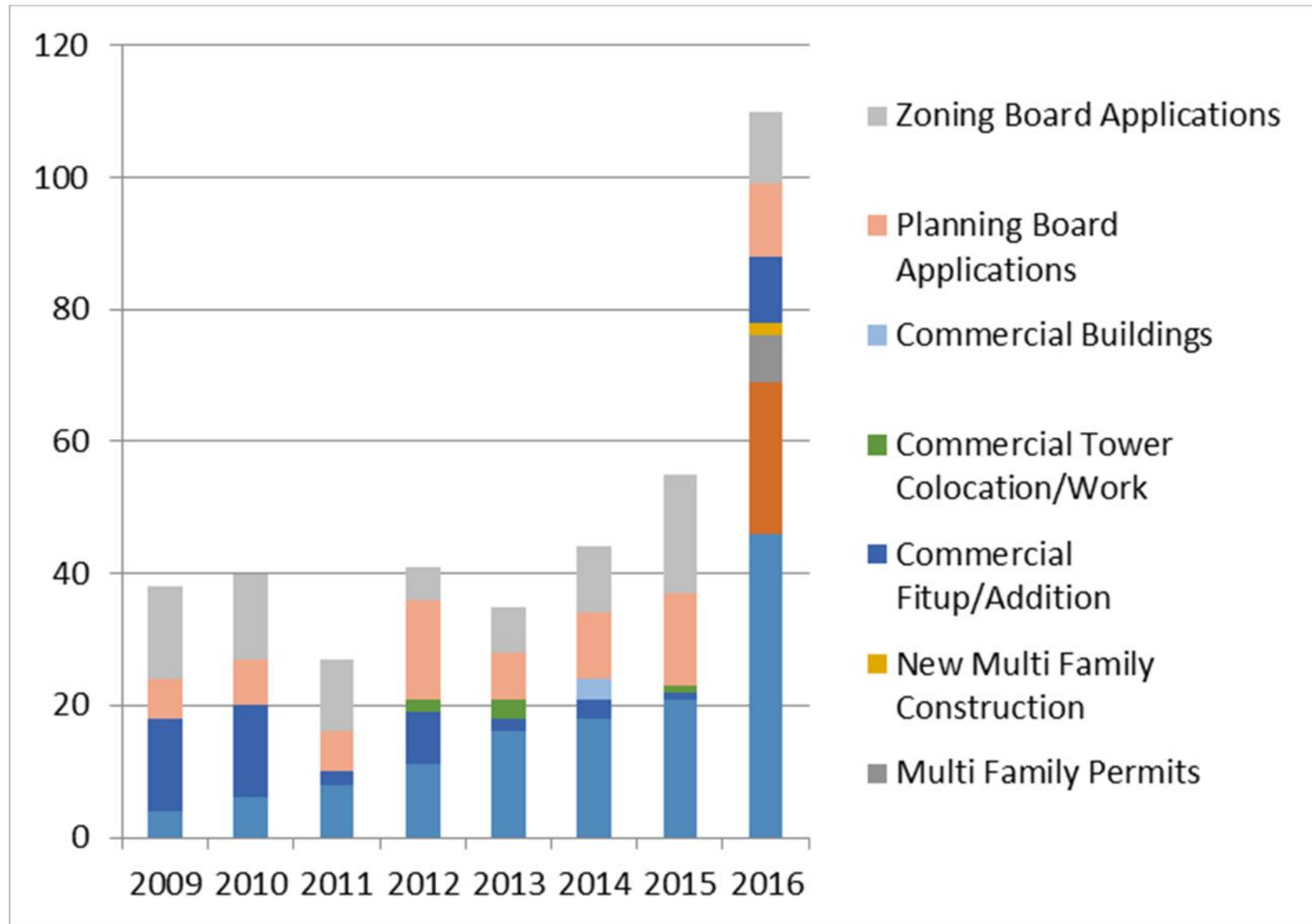


City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION								
Finance Office	Facilitate, implement and maintain appropriate financial policies and internal control structure to efficiently and accurately process, record and report all of the City's financial activity in accordance with applicable laws, currently accepted governmental accounting promulgation and generally accepted accounting principles (GAAP). To work interactively with as well as provide reliable and relevant reporting to agencies, officials, management, and taxpayers for results that are both informed and in the best interest of the City of Franklin.							
01-1-501-40110-000 Finance Office FT Wages		148,355	150,072	155,284	150,507	150,507	1.5%	Finance Director (Milner 90%); Accountant (Newton 80%); Finance Assistant (Kulacz 80%); remaining wages in water/sewer funds
01-1-501-40130-000 Finance Office Elected Official Wages		1,500	1,503	1,500	1,500	1,500	0.0%	Stipend for Treasurer (Paquin \$1,000) & Deputy Treasurer's (Creasey & Morrill \$250 each)
01-1-501-40210-000 Finance Office Health & Dental Ins		55,143	56,814	62,772	62,754	62,754	13.8%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-1-501-40215-000 Finance Office Life Ins		1,157	1,207	1,208	1,172	1,172	1.3%	0% change in rates from prior year; premiums are a % of wages
01-1-501-40220-000 Finance Office FICA		9,291	9,229	9,721	9,424	9,424	1.4%	6.2% (set by federal government)
01-1-501-40225-000 Finance Office Medicare		2,173	2,159	2,273	2,204	2,204	1.4%	1.45% (set by federal government)
01-1-501-40230-000 Finance Office NHRS		16,739	15,164	17,842	17,298	17,298	3.3%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-1-501-40250-000 Finance Office Unemployment		79	87	97	97	97	22.3%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-1-501-40260-000 Finance Office WC Ins		404	391	422	391	391	-3.1%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-501-40290-000 Finance Office Prof Devel		1,000	1,388	1,000	1,000	1,000	0.0%	Finance Director continuing education (AICPA/GFOA/APA)
01-1-501-40291-000 Finance Office Staff Devel		2,500	1,425	2,500	2,500	2,500	0.0%	Accountant & Finance Assistant - Accufund Accounting Software User's Group; American Payroll Association
01-1-501-40330-000 Finance Office Audit		22,325	17,525	24,434	24,434	24,434	9.4%	Audit (\$22,500 total - \$17,334 general fund, \$2,706 water, \$2,460 sewer); OPEB Actuarial Study (\$4,200 total - \$2,100 Municipal, \$2,100 School District); Single Audit \$5,000 (\$2,500 offset by revenue see line 01-9-014-33110-000)
01-1-501-40560-000 Finance Office Membership/Dues		484	469	489	489	489	1.0%	\$170 GFOA (office); \$70 NHGFOA (Milner & Newton); \$15 NESGFOA (Milner); \$15 ANHPEHRA (office); \$219 American Payroll Association (Kulacz)
01-1-501-40625-000 Finance Office Postage		2,500	1,821	2,500	2,500	2,500	0.0%	
01-1-501-40670-000 Finance Office Books & Pub		1,012	789	882	882	882	-12.8%	\$537 Thompson HR Fair Labor Standards Act; \$345 2017 Governmental GAAP
Total Finance Office	0	264,662	260,044	282,925	277,153	277,153	4.7%	

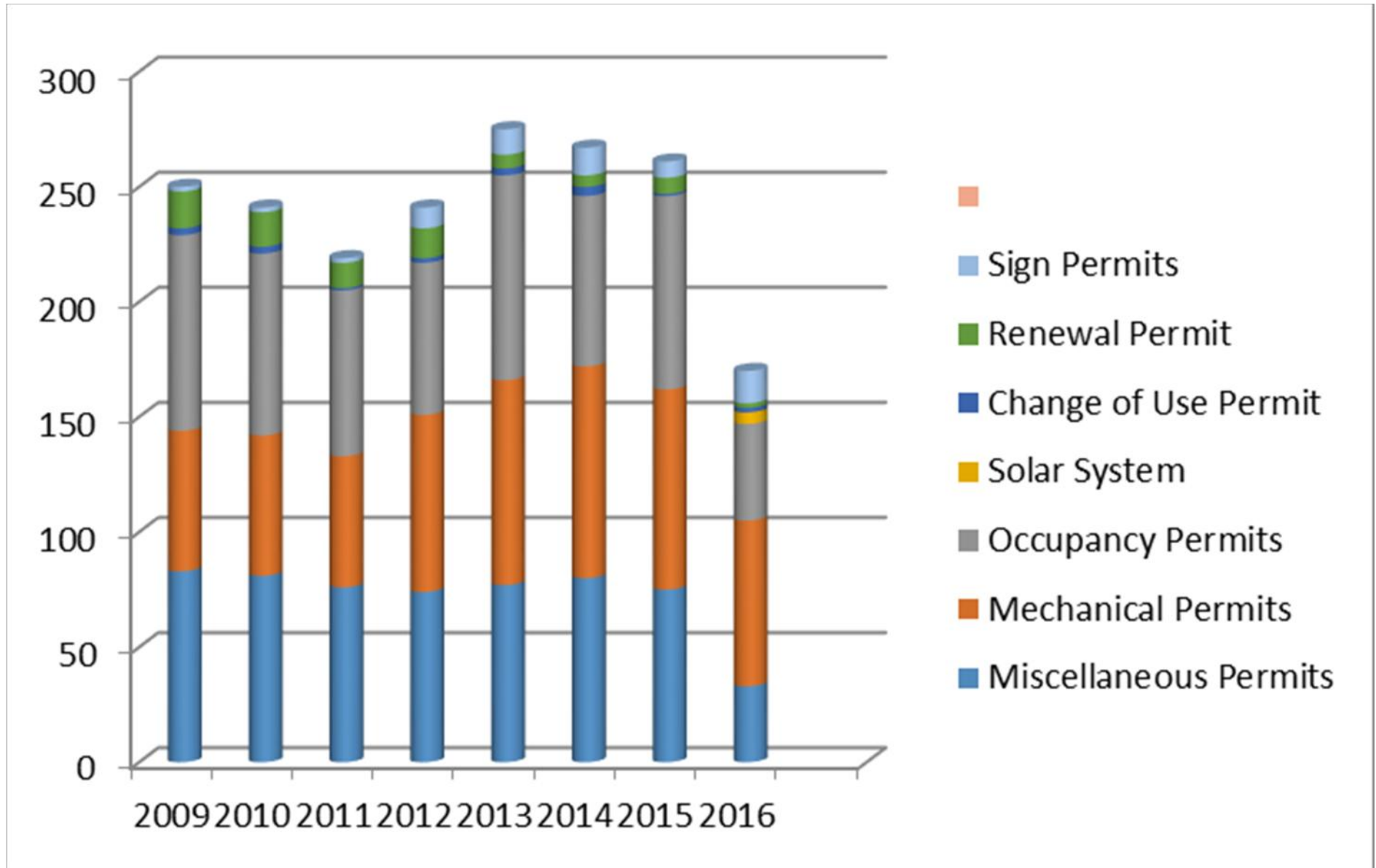
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Assessing Office								
01-1-503-40110-000 Assessing FT Wages		45,352	46,074	46,283	45,352	45,352	0.0%	Assessing Technician (Ryba)
01-1-503-40210-000 Assessing Health & Dental Ins		9,426	9,425	11,994	11,994	11,994	27.2%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-1-503-40215-000 Assessing Life Ins		374	374	381	374	374	-0.1%	0% change in rates from prior year; premiums are a % of wages
01-1-503-40220-000 Assessing FICA		2,812	2,856	2,870	2,812	2,812	0.0%	6.2% (set by federal government)
01-1-503-40225-000 Assessing Medicare		658	668	671	658	658	-0.1%	1.45% (set by federal government)
01-1-503-40230-000 Assessing NHRS		5,066	4,652	5,267	5,161	5,161	1.9%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-1-503-40250-000 Assessing Unemployment		32	35	39	39	39	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-1-503-40260-000 Assessing WC Ins		123	120	126	118	118	-4.1%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-503-40291-000 Assessing Staff Devel		100	0	100	100	100	0.0%	continuing education for Assessing Technician
01-1-503-40336-000 Assessing Assessing		80,000	66,452	85,686	78,971	78,971	-1.3%	1 year of 3 year Avitar Assessing Contract - cost is all inclusive of assessing contract work, software upgrade to Avitar, data conversion from previous software, software support, data verification, cyclical update, internet kiosk, GIS maps interface)
01-1-503-40341-000 Assessing Telephone		500	194	400	400	400	-20.0%	
01-1-503-40342-000 Assessing Software Maint		5,100	8,031	0	0	0	-100.0%	former assessing software no longer needed; support for Avitar software included in Assessing line 01-1-503-40336-000 above
01-1-503-40440-000 Assessing Equip Lease		1,000	998	1,000	1,000	1,000	0.0%	copier lease & maintenance contract
01-1-503-40560-000 Assessing Membership/Dues		218	218	218	218	218	0.0%	NH Association of Assessing Officials & IAAO dues
01-1-503-40610-000 Assessing Supplies - Operating		200	38	200	200	200	0.0%	office supplies
01-1-503-40625-000 Assessing Postage		2,500	612	1,000	1,000	1,000	-60.0%	
Total Assessing Office	0	153,461	140,747	156,235	148,396	148,396	-3.3%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Information Technology								
01-1-506-40342-000 IT Software Maint		18,026	21,950	16,399	16,399	16,399	-9.0%	Accufund financial software (\$6,000 total - \$4,740 general, \$660 water, \$600 sewer); Avitar Clerks, utility billing , tax software (\$9,500 total - \$6,152 general, \$1,674 water, \$1,674 sewer); Higgins badge system (\$630 total - \$585 general, \$32 water, \$13 sewer); Metrocast IP \$2,400; Email (\$2,280 total - \$2,022 general, \$211 water, \$47 sewer); Website Hosting (\$2,500 total, \$500 each general, water, sewer, Mayor's Drug Task Force, FBIDC)
new line					34,204	34,204	#DIV/0!	1st of 5 lease payments for fiber connectivity project (Fire, MSD, Police, Proulx, Bessie Rowell and City Hall)
01-1-506-40390-000 IT Other Prof Serv.	11,977	31,884	37,168	57,088	37,700	37,700	18.2%	IT contract (\$27,750 total - \$22,451 general fund, \$4,359 water, \$940 sewer); scheduled PC replacements (\$15,640 total - \$15,249 general fund, \$196 water, \$195 sewer)
Total Information Technology	11,977	49,910	59,118	73,487	88,303	88,303	76.9%	
TOTAL GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION	11,977	468,033	459,908	512,646	513,853	513,853	9.8%	
GENERAL GOVERNMENT - LEGAL								
01-1-531-40320-000 General Legal Legal		29,000	18,093	29,000	29,000	29,000	0.0%	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
01-1-531-40323-000 General Legal Legal - PBA		2,600	0	2,600	2,600	2,600	0.0%	Planning board legal costs
01-1-531-40324-000 General Legal Legal - ZBA		5,500	2,650	5,500	5,500	5,500	0.0%	Zoning board legal costs
01-1-531-40325-000 General Legal Outside Legal		1,000	0	1,000	1,000	1,000	0.0%	Legal counsel other than City Solicitor (representation conflict, expertise, etc.)
TOTAL GENERAL GOVERNMENT - LEGAL	0	38,100	20,743	38,100	38,100	38,100	0.0%	

Planning & Zoning Statistics



Miscellaneous Permits



Planning & Zoning Other Key Projects

- ⇒ Administration of the USDA Rural Development grant for the Downtown Business Coordinator
- ⇒ Preparation and submission of a second Rural development Grant for the continued work on downtown revitalization
- ⇒ Continued work with City staff, and EPA and DES staff on the cleanup work associated with the tax deeded Macosko Foundry on Chance Pond Road; submission of funding requires to DES for assistance with final clean-up of contaminated soils.
- ⇒ Work with the City Manager and the MSD Director on the Hayne Brook culvert Replacement project; focus on analyzing design options for possible 2017-2018 construction activity
- ⇒ Continued participation with the coordination meetings related to the overall downtown revitalization efforts
- ⇒ Continued work on the update to the Master Plan

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GENERAL GOVERNMENT - PLANNING & ZONING	<i>We welcome the opportunity to talk with you about any land use issue or any proposed project so that we can assist you and help insure that you have all the information you need to insure that the purposes of the land use ordinances are satisfied and that the interests of all property owners are properly protected.</i>							
01-1-911-40110-000 Planning FT Wages		119,241	121,054	125,204	122,068	122,068	2.4%	Planning & Zoning Director/Special Projects Coordinator (Lewis); Part Time Administrative Secretary (Fisher)
01-1-911-40215-000 Planning Life Ins		661	653	690	672	672	1.6%	0% change in rates from prior year; premiums are a % of wages
01-1-911-40220-000 Planning FICA		7,393	7,505	7,763	7,568	7,568	2.4%	6.2% (set by federal government)
01-1-911-40225-000 Planning Medicare		1,729	1,755	1,815	1,770	1,770	2.4%	1.45% (set by federal government)
01-1-911-40230-000 Planning NHRS		9,201	8,410	9,803	9,534	9,534	3.6%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-1-911-40250-000 Planning Unemployment		64	70	78	78	78	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-1-911-40260-000 Planning WC Ins		4,526	4,394	4,737	4,405	4,405	-2.7%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-1-911-40290-000 Planning Prof Devel		100	0	100	100	100	0.0%	This involves costs for educational workshops for Board members
01-1-911-40291-000 Planning Staff Devel		200	70	150	150	150	-25.0%	This involves costs for educational workshops for staff
01-1-911-40341-000 Planning Telephone		450	387	450	450	450	0.0%	This is a standard office expenditure
01-1-911-40439-000 Planning Other Contracted Services		4,700	3,700	4,700	4,700	4,700	0.0%	P & Z will continue to pay for the annual maintenance of the tax maps [\$3800] and will contribute one-half [\$900] of the annual costs associated with the public hosting fee of \$1800. All of the tax maps will soon be available on-line opt the public, as well as City Staff, making it easier for residents and other to access tax and assessing information.
01-1-911-40440-000 Planning Equip Lease		900	998	900	900	900	0.0%	Maintenance costs associated with copy machine that is shared between Planning and Assessing
01-1-911-40560-000 Planning Membership/Dues		6,325	6,304	6,325	6,325	6,325	0.0%	Lakes Region Planning Commission (\$6,239) ; NH Planner Association (\$86)
01-1-911-40625-000 Planning Postage		1,000	754	800	800	800	-20.0%	Mailing costs associated with mailings for meetings of the Planning and Zoning Board, as well as everyday mailings.
01-1-911-40670-000 Planning Books & Pub		150	131	120	120	120	-20.0%	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
TOTAL GENERAL GOVERNMENT - PLANNING & ZONING	0	156,640	156,185	163,634	159,641	159,641	1.9%	

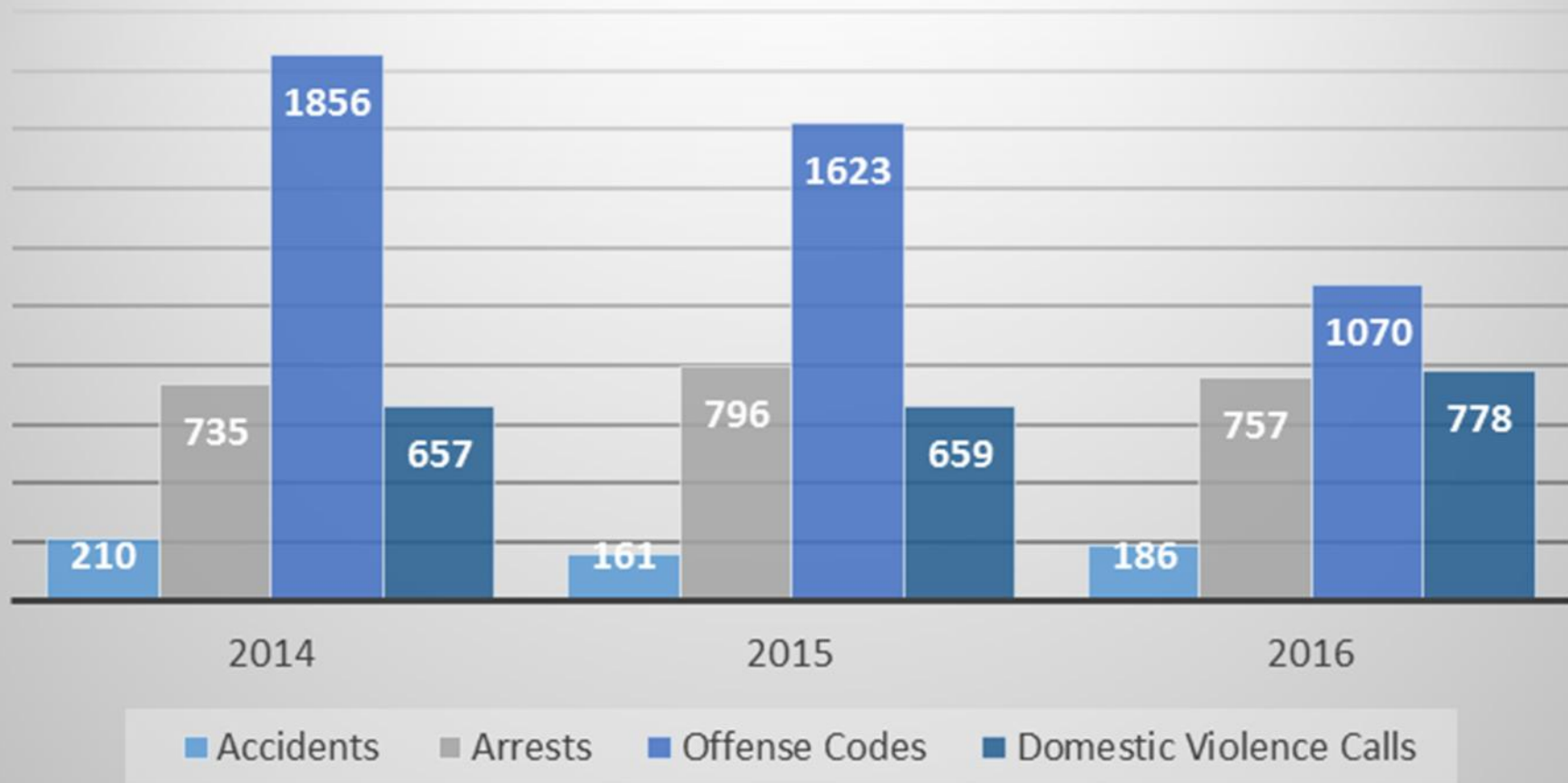
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GENERAL GOVERNMENT - BUILDINGS								
City Hall								
01-1-941-40410-000 City Hall Electricity		6,000	4,938	6,000	6,000	6,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-941-40411-000 City Hall Heating Oil/Gas		15,000	12,005	15,000	15,000	15,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-941-40412-000 City Hall Water/Sewer		1,800	1,868	1,800	1,800	1,800	0.0%	
01-1-941-40430-000 City Hall Bldg Repairs & Maint		2,500	2,984	2,500	2,500	2,500	0.0%	
01-1-941-40439-000 City Hall Other Contracted Services	18,887	21,300	38,956	22,001	22,001	22,001	3.3%	Cleaning service (common areas) \$14,600; Council chambers floor \$2,500; windows \$600; fire alarm & extinguisher maintenance \$2,500; heating system maintenance \$500; carpet cleaning \$600; emergency light testing & inspection \$701
01-1-941-40690-000 City Hall Misc Supplies		1,500	468	1,500	1,500	1,500	0.0%	restroom (paper, soap) & cleaning supplies
Total City Hall	18,887	48,100	61,220	48,801	48,801	48,801	1.5%	
Proulx, Parks & Beaches								
01-1-942-40410-000 Parks & Beaches Electricity		8,000	6,988	8,000	8,000	8,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas		10,000	7,319	10,000	10,000	10,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-942-40412-000 Parks & Beaches Water/Sewer		1,200	826	1,200	1,200	1,200	0.0%	
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint		1,200	3,960	1,200	1,200	1,200	0.0%	
01-1-942-40439-000 Parks & Beaches Other Contracted Services	7,799	15,580	21,784	16,087	16,087	16,087	3.3%	Cleaning service parks & beaches \$10,080; heating system maintenance \$500; gym floors \$2,500, alarm system service \$700; emergency light testing & inspection \$507; other \$1,800
01-1-942-40690-000 Parks & Beaches Misc Supplies	15,125	2,200	19,389	2,200	2,200	2,200	0.0%	restroom (paper, soap) & cleaning supplies; signage all city parks & beaches
Total Proulx, Parks & Beaches	22,924	38,180	60,266	38,687	38,687	38,687	1.3%	

City of Franklin, New Hampshire								
FY2018 Budget								
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Odell Cottage								
01-1-943-40411-000 Odell Cottage Heating Oil/Gas		2,800	1,857	2,800	2,800	2,800	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
01-1-943-40412-000 Odell Cottage Water/Sewer		400	213	400	400	400	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint		500	227	500	500	500	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
Total Odell Cottage	0	3,700	2,296	3,700	3,700	3,700	0.0%	
Bessie Rowell Community Center	BRCC is occupied by the City's recreation department and (3) other tenants who share in expenditures of the building and maintenance. All expenditures is this cost center are shared based on square footage between all (4) occupants. See revenue line 01-1-944-35040-000 for tenant share of all expenditures (over several cost centers) including \$5000/each annual contribution to capital reserve fund.							
01-1-944-40410-000 Bessie Rowell Electricity		15,500	18,987	15,500	15,500	15,500	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas		24,000	19,098	24,000	24,000	24,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-1-944-40412-000 Bessie Rowell Water/Sewer		5,000	5,090	5,000	5,000	5,000	0.0%	
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint		16,000	2,635	16,000	16,000	16,000	0.0%	
01-1-944-40439-000 Bessie Rowell Other Contracted Services	6,568	8,218	17,527	9,232	9,232	9,232	12.3%	Security system \$1,200; fire alarm inspection \$2,138; strip & wax floors \$2,680; hood inspection \$200; emergency light testing & inspection \$1,014; other \$2,000
01-1-944-40690-000 Bessie Rowell Misc Supplies		4,000	5,018	4,000	4,000	4,000	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
Total Bessie Rowell Community Center	6,568	72,718	68,355	73,732	73,732	73,732	1.4%	
TOTAL GENERAL GOVERNMENT - BUILDINGS	48,379	162,698	192,137	164,920	164,920	164,920	1.4%	

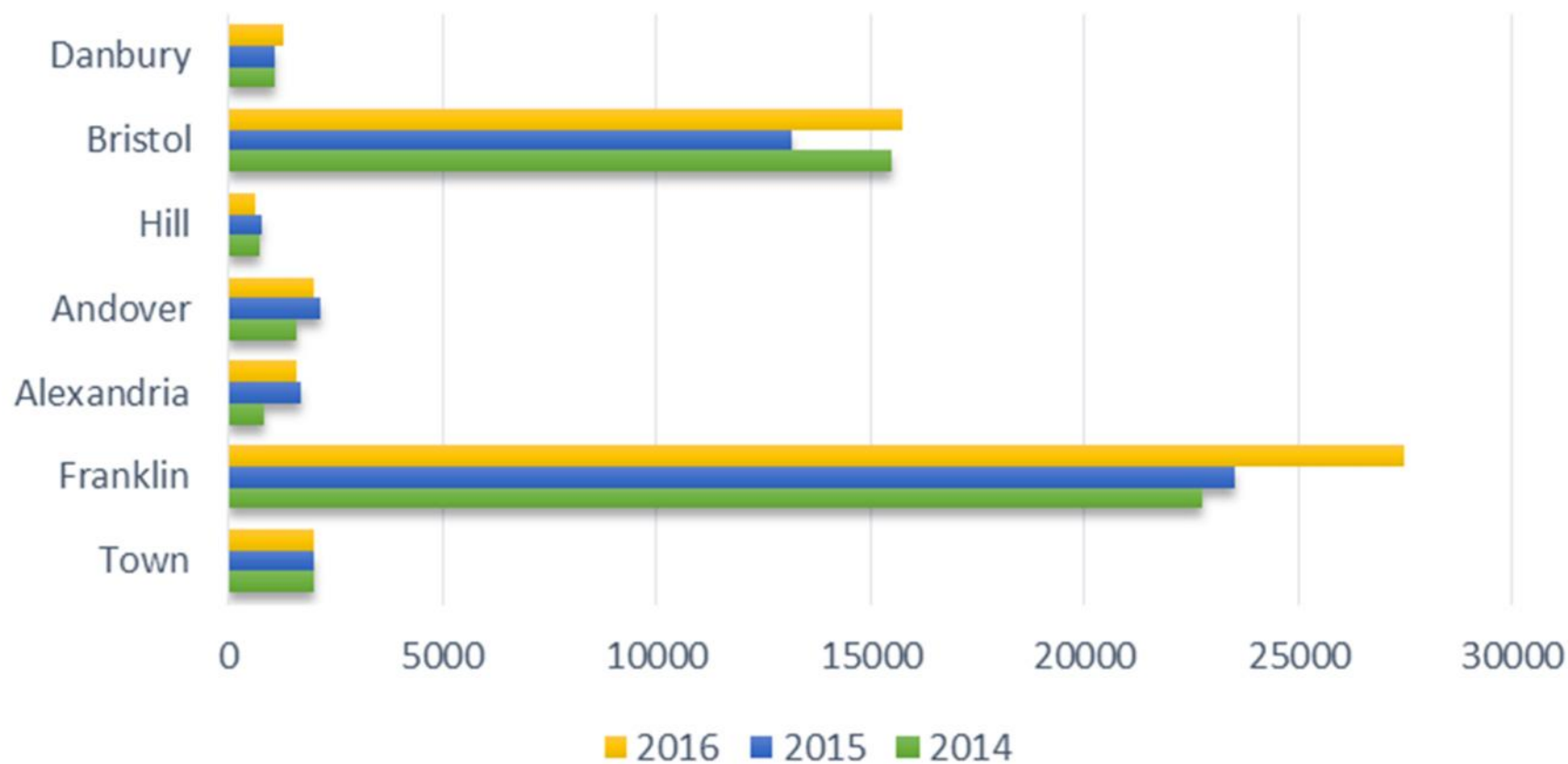
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
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GENERAL GOVERNMENT - INSURANCE								
01-1-961-40521-000 Property Ins General Liability		89,148	95,876	106,962	106,962	106,962	20.0%	Traveler's \$150,241 - \$106,962 general, \$34,537 water, \$8,743 sewer. Also Includes increase as a result of coverage changes and reallocation of property liability insurances between funds based on statement of values, # of PC's, # of regularly scheduled employees.
01-1-961-40528-000 Property Ins Gen Liab Deduct		1,000	3,914	1,000	1,000	1,000	0.0%	
TOTAL GENERAL GOVERNMENT - INSURANCE	0	90,148	99,790	107,962	107,962	107,962	19.8%	
GENERAL GOVERNMENT - OTHER								
01-1-991-40299-000 City Hall Travel		1,500	967	1,500	1,500	1,500	0.0%	mileage reimbursement for employees attending meetings, conferences, training, etc.
01-1-991-40299-435 Gen Gov/City Hall Mileage Reimb USDA Rural Tech Assistance		200	0	0	0	0	-100.0%	100% grant funded - see revenue line 01-1-000-33111-435
01-1-991-40440-000 Gen Gov/City Hall Equip Lease		6,346	7,014	6,346	6,346	6,346	0.0%	Copier lease \$1,442; Postage machine lease \$1,904; Copier maintenance agreement \$3,000
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices		6,000	4,558	6,000	6,000	6,000	0.0%	Citywide advertising for positions, legal notices, etc.
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating		12,000	9,857	12,000	12,000	12,000	0.0%	Citywide copier/printer paper & City Hall office supplies
01-1-991-40610-435 Gen Gov/City Hall Supplies - Operating USDA Rural Tech Assistance		1,500	0	0	0	0	-100.0%	100% grant funded - see revenue line 01-1-000-33111-435
TOTAL GENERAL GOVERNMENT - OTHER	0	27,546	22,396	25,846	25,846	25,846	-6.2%	
GRAND TOTAL GENERAL GOVERNMENT	103,312	1,654,694	1,569,886	1,626,915	1,616,865	1,616,865	-2.3%	

Police Statistics

Patrol Statistics



Dispatch Call Volume by Municipality



City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
PUBLIC SAFETY								
POLICE DEPARTMENT	<i>The Franklin Police Department is dedicated to community, people, and excellence and provides the utmost degree of police service throughout the City while practicing the tenets of integrity, ethics, and justice.</i>							
Police Admin								
01-2-101-40110-000 Police Admin FT Wages		227,381	220,633	236,270	230,158	230,158	1.2%	Chief (Goldstein); Lieutenant (Clough); Account Clerk (Stephens); Part Time Secretary (Shortt)
01-2-101-40210-000 Police Admin Health & Dental Ins		24,065	24,607	27,371	27,371	27,371	13.7%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical); \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-101-40215-000 Police Admin Life Ins		1,603	1,590	1,652	1,610	1,610	0.4%	0% change in rates from prior year; premiums are a % of wages
01-2-101-40220-000 Police Admin FICA		3,970	3,591	4,139	4,044	4,044	1.9%	6.2% (set by federal government)
01-2-101-40225-000 Police Admin Medicare		3,297	3,198	3,426	3,337	3,337	1.2%	1.45% (set by federal government)
01-2-101-40230-000 Police Admin NHRS		46,276	41,758	52,920	51,478	51,478	11.2%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-101-40250-000 Police Admin Unemployment		128	124	149	149	149	16.4%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-101-40260-000 Police Admin WC Ins		3,993	3,876	4,132	3,841	3,841	-3.8%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-101-40291-000 Police Admin Staff Devel		8,000	3,568	10,000	9,000	9,000	12.5%	Ammunition-handgun , rifle , shotgun (duty ammo and practice ammo, frangible ammo for police academy); Training costs/tuition-taser recertification, less than lethal instructor, firearms Instructor recertification, DARE recert, Armor certification, PT instructor; training for Communications Division
01-2-101-40345-000 Police Admin Equip Maint		300	0	300	300	300	0.0%	General office equipment repair
01-2-101-40350-000 Police Admin Medical		2,000	1,171	2,000	2,000	2,000	0.0%	Drug test, psych, medical exam for hires(600+ per hire); blood tests for DWIs
01-2-101-40440-000 Police Admin Equip Lease		3,400	1,892	3,400	3,400	3,400	0.0%	Lease of photocopier
01-2-101-40551-000 Police Admin Advert/Legal Notices		800	1,032	1,000	1,000	1,000	25.0%	Ads for openings and mandatory legal notifications, food for prisoners
01-2-101-40560-000 Police Admin Membership/Dues		1,900	1,271	1,900	1,900	1,900	0.0%	Dues for NH Chiefs Association, NESPIN, American Poly Association, IACPnet
01-2-101-40610-000 Police Admin Supplies - Operating		8,000	11,201	10,500	9,500	9,500	18.8%	Custom forms, parking tickets, general office supplies, stationary, office furniture, toner-color and black/white (\$5,000)

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
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01-2-101-40625-000 Police Admin Postage		1,000	1,157	1,000	1,000	1,000	0.0%	General postage , certified mailings
01-2-101-40642-000 Police Admin Uniforms		800	479	800	800	800	0.0%	Uniform replacement for Chief and Lt.
01-2-101-40643-000 Police Admin Uniform Cleaning		6,500	3,314	6,500	6,500	6,500	0.0%	Uniform dry cleaning (same since 2015)
Total Police Admin	0	343,413	324,462	367,458	357,389	357,389	4.1%	
Police Investigations/Prosecution								
01-2-102-40110-000 Investigation FT Wages		290,235	228,956	300,129	292,398	292,398	0.7%	Prosecutor (Ahern), Sergeant (Hale), (2) Detectives (Wolfson, Doe), Part time Detective (open)
01-2-102-40140-000 Investigation OT Wages		21,265	15,274	15,000	15,000	15,000	-29.5%	
01-2-102-40210-000 Investigation Health & Dental Ins		53,136	52,982	60,291	60,291	60,291	13.5%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-102-40215-000 Investigation Life Ins		2,123	1,990	2,169	2,114	2,114	-0.4%	0% change in rates from prior year; premiums are a % of wages
01-2-102-40220-000 Investigation FICA		8,678	6,572	9,428	9,186	9,186	5.9%	6.2% (set by federal government)
01-2-102-40225-000 Investigation Medicare		4,516	3,564	4,569	4,457	4,457	-1.3%	1.45% (set by federal government)
01-2-102-40230-000 Investigation NHRS		58,130	45,381	62,897	61,392	61,392	5.6%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-102-40250-000 Investigation Unemployment		192	209	234	234	234	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-102-40260-000 Investigation WC Ins		4,784	4,644	4,999	4,669	4,669	-2.4%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-102-40290-000 Investigation Prof Devel		1,000	1,266	1,000	1,000	1,000	0.0%	Prosecutor CLEs, supplies
01-2-102-40390-000 Investigation Other Prof Serv.		4,000	2,046	4,000	4,000	4,000	0.0%	Tows to impound, supplies for crime scene investigation(water/food extended scenes)
01-2-102-40560-000 Investigation Membership/Dues		900	0	900	900	900	0.0%	NH Bar Association, American Bar Association
01-2-102-40611-000 Investigation Supplies - Spec Department		5,000	1,246	7,832	7,832	7,832	56.6%	Supplies for criminal investigation \$800; Trans Union database \$1,812 ; digital camera/tripod \$1,520; trunk safe \$3,600, NESPIN \$100.00

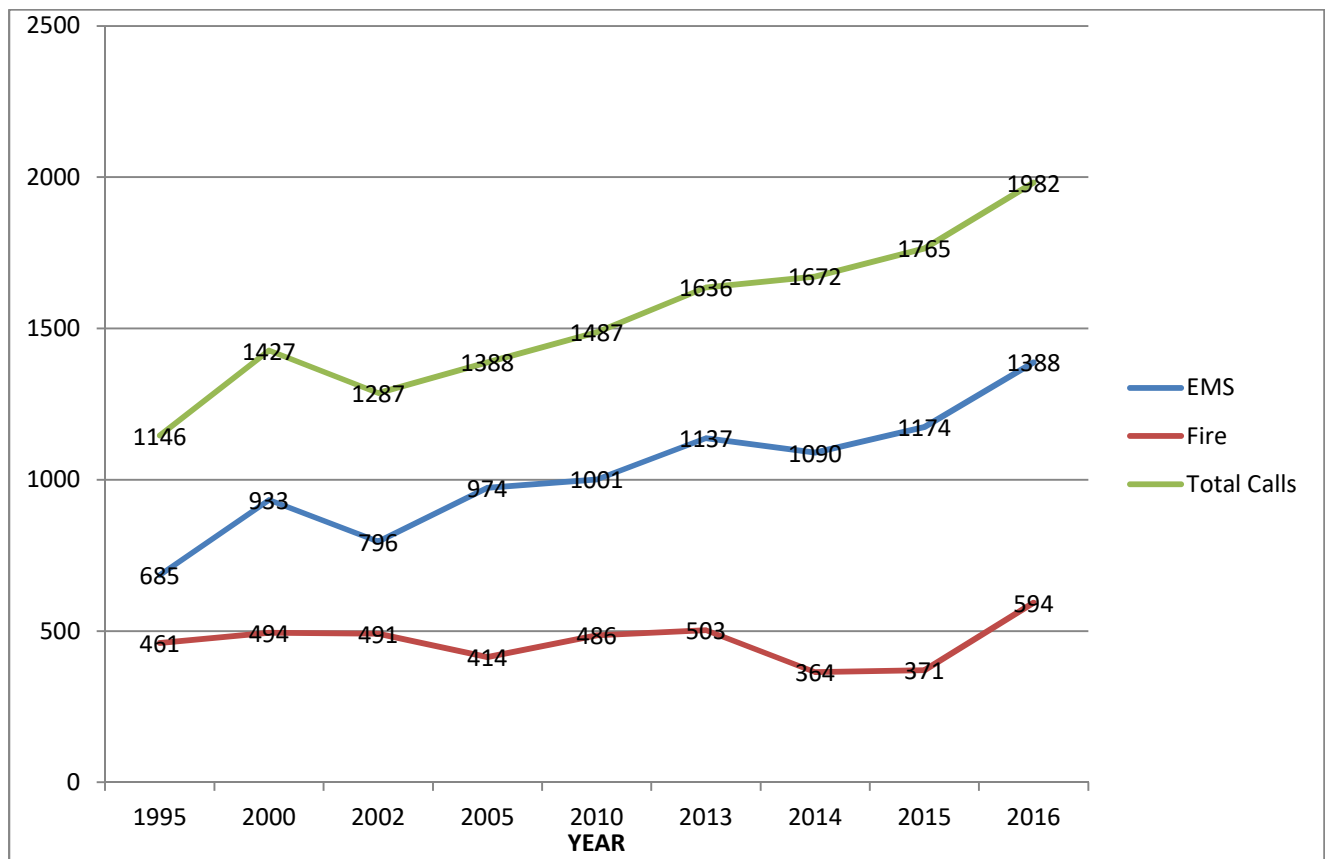
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
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01-2-102-40642-000 Investigation Uniforms		2,000	1,968	2,000	2,000	2,000	0.0%	Clothing Stipend for Detectives, Det.Sgt. and Prosecutor
01-2-102-40670-000 Investigation Books & Pub		1,500	1,826	1,500	1,500	1,500	0.0%	Criminal code, juv code,ALR updates, court decisions
Total Police Investigations/Prosecution	0	457,459	367,923	476,949	466,974	466,974	2.1%	
Police Patrol								
01-2-103-40110-000 Patrol FT Wages		729,016	746,334	748,374	730,776	730,776	0.2%	(4) Sergeants (Poirier, Ball, Drouin, Guerriero); (10) Patrol Officers (Gotthardt, Hart, Ciavola, Clewley, King, Rector, Vogel, Drouin, Walker, Francis)
01-2-103-40140-000 Patrol OT Wages		118,514	120,439	118,514	118,514	118,514	0.0%	OT for patrol officers and sergeants; includes mandatory firearms, taser, and academy minimum of 8hrs per officer
01-2-103-40140-102 Patrol OT - Court		20,000	4,843	20,000	20,000	20,000	0.0%	court appearances
01-2-103-40140-403 Patrol OT - VAWA		21,904	47,327	21,904	21,904	21,904	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40140-428 Police OT - NHAGDTF grant		31,292	34,047	31,292	31,292	31,292	0.0%	100% grant funded - see revenue line 01-2-103-33111-428
01-2-103-40210-000 Patrol Health & Dental Ins		291,447	286,561	342,765	342,765	342,765	17.6%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-103-40215-000 Patrol Life Ins		5,905	5,624	6,048	5,912	5,912	0.1%	0% change in rates from prior year; premiums are a % of wages
01-2-103-40220-000 Patrol FICA		0	915	0	0	0	#DIV/0!	6.2% (set by federal government)
01-2-103-40225-000 Patrol Medicare		12,579	12,621	12,859	12,604	12,604	0.2%	1.45% (set by federal government)
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)		318	686	318	318	318	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40225-428 Patrol Medicare NHAGDTF		454	492	454	454	454	0.0%	100% grant funded - see revenue line 01-2-103-33111-428
01-2-103-40230-000 Patrol NHRS		227,269	200,622	260,621	255,442	255,442	12.4%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-103-40230-403 Patrol Retirement - VAWA		5,778	10,723	5,778	5,778	5,778	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40230-428 Patrol NHRS NHAGDTF		8,254	6,569	8,254	8,254	8,254	0.0%	100% grant funded - see revenue line 01-2-103-33111-428

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
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	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-103-40250-000 Patrol Unemployment		448	488	546	546	546	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-103-40260-000 Patrol WC Ins		20,443	19,845	21,003	19,678	19,678	-3.7%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-103-40343-000 Patrol Radio Maint		15,500	432	8,500	8,500	8,500	-45.2%	Maintenance of impound lot and cameras, maintenance and repair of mobile and portable radio(Homeland security grant requirements)
01-2-103-40611-000 Patrol Supplies - Spec Department	4,334	6,500	5,044	6,500	6,500	6,500	0.0%	Patrol supplies-flares, booking room supplies, dog poles, spithoods, protective gear(gloves), k-9 food,\$750-24hr biohazard remediation
01-2-103-40636-000 Patrol Fuel Gas/Diesel		45,000	32,226	45,000	45,000	45,000	0.0%	Fuel/oil for all police vehicles
01-2-103-40642-000 Patrol Uniforms		11,500	14,008	12,500	11,500	11,500	0.0%	Uniforms and equipment(boots,belts,holsters);winter boots per union contract, patrol uniforms, bicycle patrol uniforms
01-2-103-40660-000 Patrol Vehicle Maint	3,750	23,600	30,620	25,000	25,000	25,000	5.9%	Vehicle maintenance including body work, repairs(requires computer updates by ford garage) oil, fluids ,filters(fuel injectors, steering rack-has to be outsourced) Increased maintenance schedule based on engine hours; snow tires \$6,000,summers \$4,500
01-2-103-40740-000 Patrol CO - Mach & Equip	43,446	31,500	50,040	47,864	42,024	42,024	33.4%	equipment replacement, vests(5 for \$5,000); 4 Tasers and cartridges \$4,000; replacement of end of life equipment for 2 cruisers (electrical,gunracks,stripping cruisers and vinyl markings)(\$20,544); opticsloan program \$300 per yr.; gas mask 480; tactical vests (10) \$7,250; ballistic helmets (10) \$4,450
01-2-103-40760-000 Patrol CO - Vehicles	14,617	45,988	45,077	47,385	47,385	47,385	3.0%	Vehicles purchased on 4 year leases-last payment on 2 cruisers FY15(14,616.90); Payment 3-FY16 2 cruisers (15,843.10) ; 2 cruisers replacing 2013 Explorer(250,000 engine hrs.) and 2011 crown vic (16,925) No cruisers were purchased FY17
Total Police Patrol	66,147	1,673,209	1,675,583	1,791,479	1,760,146	1,760,146	5.2%	
Police Dispatch								
01-2-105-40110-000 Dispatch FT Wages		227,856	207,964	228,527	222,398	222,398	-2.4%	Communications Supervisor (Sullivan); (4) Communication Specialists (Ballin, Wing, Robertson, Open)
01-2-105-40140-000 Dispatch OT Wages		25,000	29,726	27,500	27,500	27,500	10.0%	
01-2-105-40210-000 Dispatch Health & Dental Ins		51,744	60,772	69,396	69,396	69,396	34.1%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-105-40215-000 Dispatch Life Ins		1,859	1,618	1,861	1,814	1,814	-2.4%	0% change in rates from prior year; premiums are a % of wages

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-105-40220-000 Dispatch FICA		15,677	14,681	15,874	15,494	15,494	-1.2%	6.2% (set by federal government)
01-2-105-40225-000 Dispatch Medicare		3,666	3,447	3,712	3,624	3,624	-1.2%	1.45% (set by federal government)
01-2-105-40230-000 Dispatch NHRS		27,986	23,758	28,837	28,139	28,139	0.5%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-105-40250-000 Dispatch Unemployment		160	174	195	195	195	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-105-40260-000 Dispatch WC Ins		659	640	664	619	619	-6.0%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-105-40341-000 Dispatch Telephone		18,600	16,635	19,200	18,530	18,530	-0.4%	All phone lines and cell phones
01-2-105-40342-000 Dispatch Software Maint	1,419	10,484	15,230	11,424	11,424	11,424	9.0%	IMC Software Fee
01-2-105-40343-000 Dispatch Radio Maint	21,843	22,000	44,480	50,941	46,441	46,441	111.1%	Exacom warranty \$3,320 computers, antenna maintenance for 3 towers(\$10,000), SPOTS Fee(\$4,500), American Alarm Warranty (\$6,861); Camera monitoring-Pelmac repairs (\$1,000), service contract with two way communications(\$10,260) equipment failure/replacement/batteries for UPS, radio repairs(\$10,500) Mango monitoring
01-2-105-40611-000 Dispatch Supplies - Spec Department		800	128	1,775	1,775	1,775	121.9%	Office supplies(\$200); APCO dues (\$400); NH certification (\$250); NHEDA Conference (\$325); Powerphone Training (\$600)
01-2-105-40642-000 Dispatch Uniforms		1,600	1,348	1,600	1,600	1,600	0.0%	Uniforms /replacement for Communications Division
Total Police Dispatch	23,262	408,091	420,602	461,507	448,949	448,949	10.0%	
Police Station								
01-2-109-40410-000 Police Station Electricity		18,500	15,455	18,500	18,500	18,500	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-2-109-40411-000 Police Station Heating Oil/Gas		4,320	6,185	4,320	4,320	4,320	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-2-109-40412-000 Police Station Water/Sewer		2,000	2,069	2,000	2,000	2,000	0.0%	
01-2-109-40430-000 Police Station Bldg Repairs & Maint		2,500	763	10,000	10,000	10,000	300.0%	Replacement of metal doors - sallyport, booking & court entrance and new strikeplates for security (\$7500)
01-2-109-40439-000 Police Station Other Contracted Services	7,110	30,995	36,375	26,317	26,317	26,317	-15.1%	Cleaning service \$22,600; HVAC maintenance \$500; fire extinguisher maintenance \$400, radio tower alarm & monitoring \$1,195; window cleaning \$800; emergency lighting testing & inspection \$822

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	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-109-40690-000 Police Station Misc Supplies		3,500	853	3,500	3,500	3,500	0.0%	restroom (paper, soap) & cleaning supplies
Total Police Station	7,110	61,815	61,700	64,637	64,637	64,637	4.6%	
GRAND TOTAL POLICE DEPARTMENT	96,519	2,943,987	2,850,270	3,162,030	3,098,094	3,098,094	5.2%	

Emergency Calls For Service By Year



MONTHLY ACTIVITY TRACKING		
EMERGENCY INCIDENTS		
2016		
TOTAL CALLS		1982
EMS		1388
FIRE		303
RESCUE		83
HAZARDOUS CONDITION		147
SERVICE CALLS		61
LOCATION BY WARD		
WARD 1		564
WARD 2		569
WARD 3		636
MUTUAL AID		213
CONCURRENT CALLS		215
TIME OF DAY		
0001-0600		285
0601-1200		487
1201-1800		655
1801-2400		555
DAY OF WEEK		
SUNDAY		282
MONDAY		274
TUESDAY		254
WEDNESDAY		284
THURSDAY		251
FRIDAY		321
SATURDAY		316
FIRE LOSS/DAMAGES		424,650.00

Lakes Region Communities

Franklin	1982	(165)
Tilton/Northfield	1719	(156)
Bristol	1065	(178)
Gilford	1672	(139)
Belmont	1370	(152)
Plymouth	1479	(185)
Laconia	4969	(138)

Sister Cities

Berlin	399	(20)
Claremont	1058	(53)

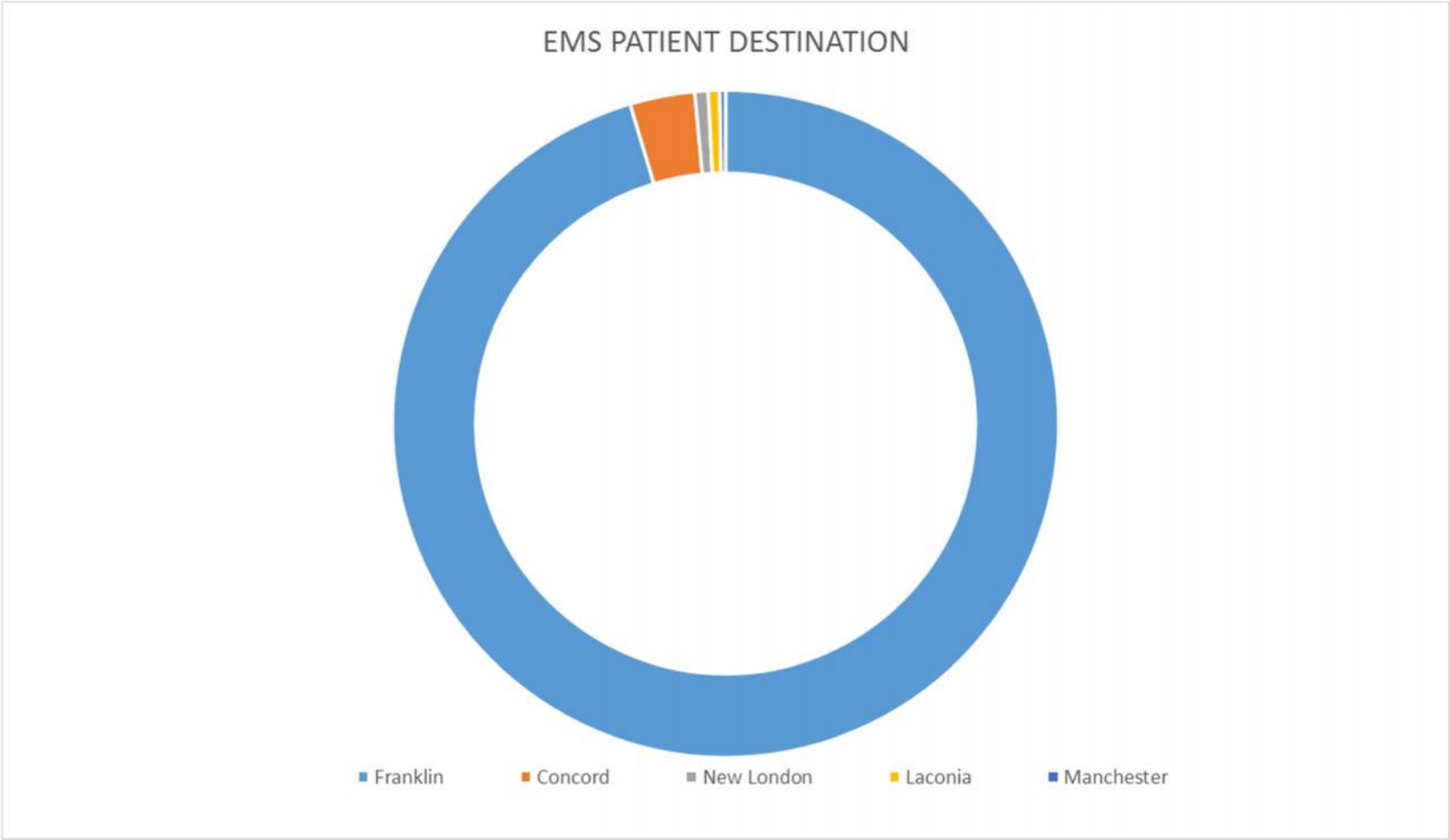
City of Franklin, New Hampshire								
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	As of 6/30/17 unadjusted							
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FIRE DEPARTMENT	<i>The Franklin Fire Department's mission is to preserve life and property while ensuring our members safety and providing the highest level of service to our customers.</i>							
Fire Admin								
01-2-201-40110-000 Fire Admin FT Wages		197,231	194,001	203,450	198,832	198,832	0.8%	Chief (LaChapelle); Deputy (Goodearl); Account Clerk (Morrill)
01-2-201-40210-000 Fire Admin Health & Dental Ins		66,569	68,061	75,748	75,748	75,748	13.8%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-201-40215-000 Fire Admin Life Ins		1,611	1,604	1,659	1,624	1,624	0.8%	0% change in rates from prior year; premiums are a % of wages
01-2-201-40220-000 Fire Admin FICA		2,504	2,632	2,555	2,504	2,504	0.0%	6.2% (set by federal government)
01-2-201-40225-000 Fire Admin Medicare		2,860	2,854	2,950	2,883	2,883	0.8%	1.45% (set by federal government)
01-2-201-40230-000 Fire Admin NHRS		50,247	45,561	56,427	55,124	55,124	9.7%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-201-40250-000 Fire Admin Unemployment		96	105	117	117	117	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-201-40260-000 Fire Admin WC Ins		7,366	7,150	7,614	7,114	7,114	-3.4%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-201-40290-000 Fire Admin Prof Devel		1,000	333	800	800	800	-20.0%	staff development for Fire Chief and Deputy Chief (leadership and suppression)
01-2-201-40291-000 Fire Admin Staff Devel		200	115	150	150	150	-25.0%	staff development for Admin Secretary; Car seat safety and Microsoft applications
01-2-201-40341-000 Fire Admin Telephone		3,200	2,272	3,000	2,401	2,401	-25.0%	(4) landlines, 2 cell phones, 5 iPads
01-2-201-40350-000 Fire Admin Medical		8,000	1,459	9,000	9,000	9,000	12.5%	(6) new hire physicals, (12) annual=\$500
01-2-201-40390-000 Fire Admin Other Prof Serv.		2,700	2,398	3,650	3,650	3,650	35.2%	Firehouse software agreement (\$2800) Active 911(\$495) Background checks (\$55)
01-2-201-40440-000 Fire Admin Equip Lease		1,200	1,104	800	800	800	-33.3%	Copier lease
01-2-201-40550-000 Fire Admin Printing		600	264	500	500	500	-16.7%	Printing for letterhead, business cards and envelopes
01-2-201-40560-000 Fire Admin Membership/Dues		85	85	200	200	200	135.3%	Dues for NHAFC and meetings
01-2-201-40610-000 Fire Admin Supplies - Operating		500	325	500	500	500	0.0%	disposable office supplies for the station; pens, note pads, label tape, etc...

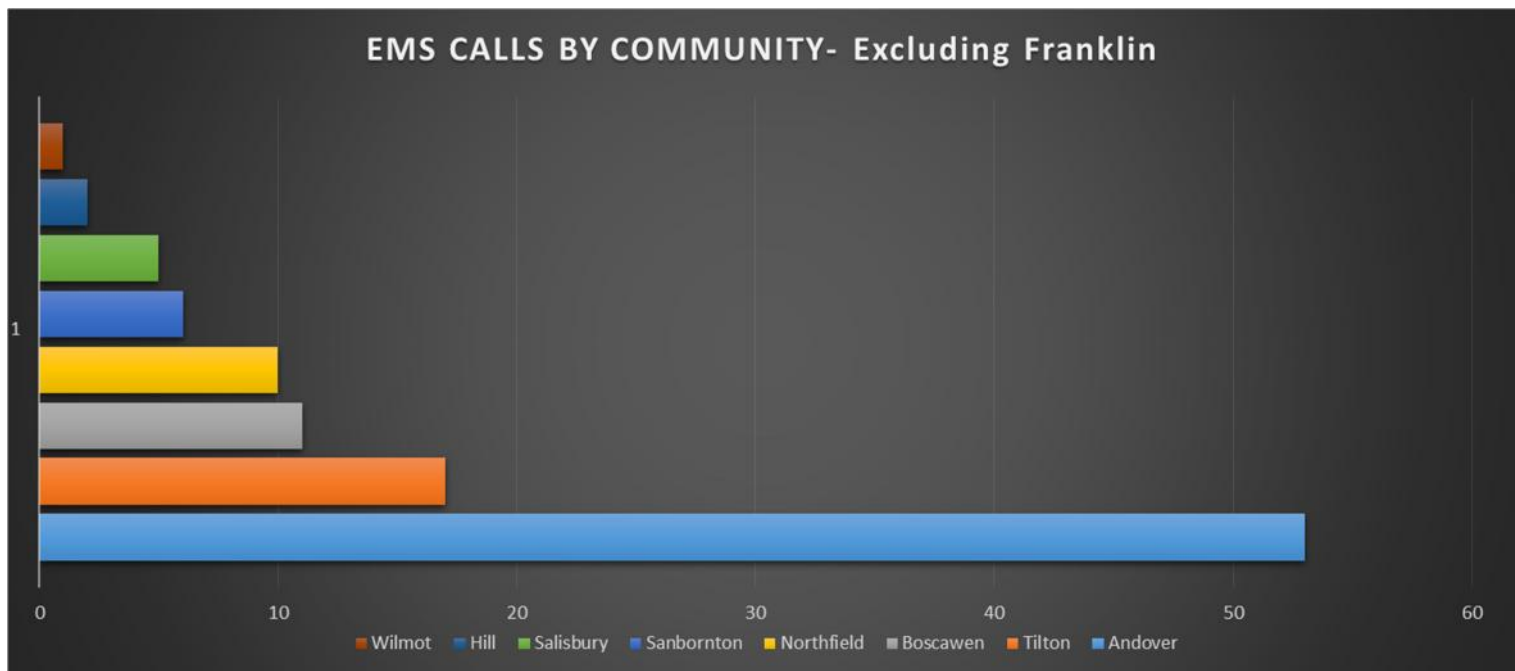
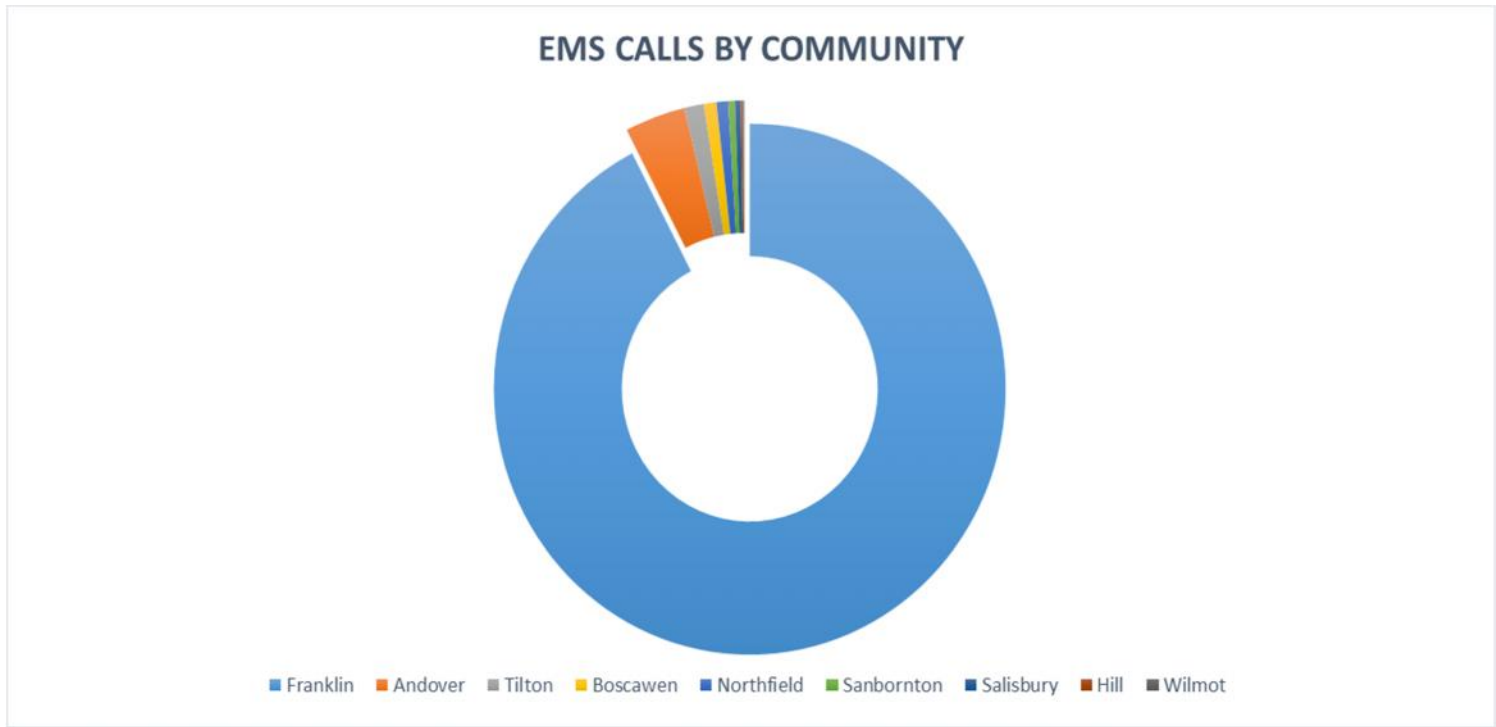
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-201-40625-000 Fire Admin Postage		400	352	400	400	400	0.0%	Postage for department correspondence, shipping packages; UPS and certified mail
01-2-201-40642-000 Fire Admin Uniforms		1,040	1,018	1,040	1,040	1,040	0.0%	Uniforms for Fire Chief and Deputy Fire Chief
01-2-201-40670-000 Fire Admin Books & Pub		150	124	100	100	100	-33.3%	publications for training and leadership
01-2-201-40740-000 Fire Admin CO - Mach & Equip		600	471	1,000	1,000	1,000	66.7%	office furniture; aging office chairs
01-2-201-40760-000 Fire Admin CO - Vehicles		34,511	34,493	33,910	33,910	33,910	-1.7%	Ambulance 1 (6 of 7 lease payment)
Total Fire Admin	0	382,670	366,778	405,572	398,397	398,397	4.1%	
Fire Suppression								
01-2-202-40110-000 Suppression FT Wages		601,435	572,956	614,785	598,369	598,369	-0.5%	(2) Fire Captain/Paramedics (Goldthwaite, Foss); (2) Fire Captains (Hicks, Jenkins); (2) Master Firefighters (Lee, Stetson); (6) Firefighters (Glines, Coulombe, Robert, Burke, Roberts, Zins)
01-2-202-40120-000 Suppression PT Wages		25,000	7,280	15,000	15,000	15,000	-40.0%	Call firefighters
01-2-202-40140-000 Suppression OT Wages		140,000	187,521	150,000	150,000	150,000	7.1%	Overtime for off-duty personnel; shift coverage, fires, vehicle maintenance, interviews, staff meetings
01-2-202-40210-000 Suppression Health & Dental Ins		271,903	244,184	298,862	298,862	298,862	9.9%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-202-40215-000 Suppression Life Ins		4,927	4,308	5,031	4,903	4,903	-0.5%	0% change in rates from prior year; premiums are a % of wages
01-2-202-40220-000 Suppression FICA		1,550	446	930	930	930	-40.0%	6.2% (set by federal government)
01-2-202-40225-000 Suppression Medicare		11,113	10,999	11,307	11,069	11,069	-0.4%	1.45% (set by federal government)
01-2-202-40230-000 Suppression NHRS		216,203	210,680	243,890	238,655	238,655	10.4%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-202-40250-000 Suppression Unemployment		384	418	468	468	468	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-2-202-40260-000 Suppression WC Ins		32,879	31,917	33,337	31,161	31,161	-5.2%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-202-40291-000 Suppression Staff Devel		2,000	1,894	2,500	2,500	2,500	25.0%	Firefighting and leadership training and education

City of Franklin, New Hampshire								
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01-2-202-40390-000 Suppression Other Prof Serv.		6,000	3,037	6,000	6,000	6,000	0.0%	UL test for ground ladders and Aerial (\$2300) SCBA flow test&maint, SCBA compressor maint
01-2-202-40611-000 Suppression Supplies - Spec Department		5,000	4,042	5,000	5,000	5,000	0.0%	Disposable firefighting supplies; Class A&B foam, multi gas meter parts, SCBA parts, etc.
01-2-202-40630-000 Suppression Equip Maint		8,000	7,619	10,000	10,000	10,000	25.0%	Non contracted services for radio maintenance and replacement, portable radios are at end of life
01-2-202-40636-000 Suppression Fuel Gas/Diesel		14,000	10,664	13,000	13,000	13,000	-7.1%	Fuel for 3 engines, 1 Ladder, 1 Utility and 3 staff cars
01-2-202-40642-000 Suppression Uniforms		6,760	7,181	7,150	7,150	7,150	5.8%	Annual clothing allowance for 12 full-time firefighter/EMT's (\$550 per FF) and new hires
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing		10,000	10,586	10,000	10,000	10,000	0.0%	Personal Protective Equipment for structural firefighting; coat, pants, gloves, hood, helmets and boots
01-2-202-40660-000 Suppression Vehicle Maint	8,738	22,000	20,857	22,000	22,000	22,000	0.0%	Parts/labor to maintain an aging fleet; 2 Engines, 1 ladder tower, 1 utility, 3 staff cars
01-2-202-40670-000 Suppression Books & Pub		300	240	300	300	300	0.0%	Periodicals for training, on-line subscriptions
01-2-202-40740-000 Suppression CO - Mach & Equip		25,000	16,005	10,000	19,500	19,500	-22.0%	Unexpected replacement of aging items. Fire attack hose, hand tools, nozzles, and ground ladders. \$9,500 from sale of old engine 1
Total Fire Suppression	8,738	1,404,454	1,352,831	1,459,559	1,444,867	1,444,867	2.9%	
Fire Code Enforcement/Health/Fire Prevention								
01-2-203-40110-000 Code Enforcement FT Wages		109,809	113,058	117,337	114,291	114,291	4.1%	Inspection Captain (Bodien); Inspector (Reale)
01-2-203-40140-000 Code Enforcement OT Wages		2,000	807	1,500	1,500	1,500	-25.0%	Overtime for after hours investigation and inspection call back
01-2-203-40210-000 Code Enforcement Health & Dental Ins		48,131	49,104	54,742	54,742	54,742	13.7%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-2-203-40215-000 Code Enforcement Life Ins		895	915	954	930	930	3.9%	0% change in rates from prior year; premiums are a % of wages
01-2-203-40220-000 Code Enforcement FICA		2,969	0	0	0	0	-100.0%	6.2% (set by federal government)
01-2-203-40225-000 Code Enforcement Medicare		1,621	1,651	1,723	1,679	1,679	3.6%	1.45% (set by federal government)
01-2-203-40230-000 Code Enforcement NHRS		23,988	30,207	37,897	36,926	36,926	53.9%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)

City of Franklin, New Hampshire								
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	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-203-40250-000 Code Enforcement Unemployment		64	70	78	78	78	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half of FY18 is estimated at the same rate as calendar 2017.
01-2-203-40260-000 Code Enforcement WC Ins		6,002	5,826	6,390	5,953	5,953	-0.8%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-203-40291-000 Code Enforcement Staff Devel		1,500	1,089	1,500	1,500	1,500	0.0%	Training and Education for; Fire Investigation, Health Officer, Fire Inspections
01-2-203-40439-000 Code Enforcement Other Contracted Services		250	0	250	250	250	0.0%	Court administration fees
01-2-203-40560-000 Code Enforcement Membership/Dues		500	520	600	600	600	20.0%	Memberships; NH Building Officials, NH Health Officers Assoc., NH Fire Prevention Society
01-2-203-40611-000 Code Enforcement Supplies - Spec Department		200	79	200	200	200	0.0%	Ink and paper for court document preparation
01-2-203-40642-000 Code Enforcement Uniforms		1,040	1,012	1,040	1,040	1,040	0.0%	Uniforms for two inspectors
01-2-203-40670-000 Code Enforcement Books & Pub		1,300	1,305	1,350	1,350	1,350	3.8%	NFPA subscriptions (on-line software) and journals
Total Fire Code Enforcement/Health/Fire Prevention	0	200,269	205,643	225,561	221,040	221,040	10.4%	
Fire Dispatch/Alarms								
01-2-205-40390-000 Dispatch Other Prof Serv.		61,429	62,155	62,912	62,912	62,912	2.4%	Lakes Region Mutual Fire Aid (dispatch and mutual aid membership)
01-2-205-40611-000 Dispatch Supplies - Spec Department		2,400	1,311	2,400	2,400	2,400	0.0%	Fire alarm supplies. Wire replacement for aging system and hardware
01-2-205-40636-000 Dispatch Fuel Gas/Diesel		500	158	300	300	300	-40.0%	Fuel for bucket truck (split with MSD)
01-2-205-40660-000 Dispatch Vehicle Maint		300	0	300	300	300	0.0%	Bucket truck maintenance
Total Fire Dispatch/Alarms	0	64,629	63,624	65,912	65,912	65,912	2.0%	

EMS Statistics





City of Franklin, New Hampshire								
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Fire EMS/Rescue								
01-2-207-40120-000 EMS/Rescue PT Wages		12,000	5,098	8,000	8,000	8,000	-33.3%	EMS/Rescue call payroll for training, emergency calls and special details
01-2-207-40140-000 EMS/Rescue OT Wages		42,000	27,457	42,844	42,000	42,000	0.0%	Career overtime wages for over shifts and off duty call backs (MVC's, multiple calls and station coverage
01-2-207-40220-000 EMS/Rescue FICA		3,348	313	3,152	3,100	3,100	-7.4%	6.2% (set by federal government)
01-2-207-40225-000 EMS/Rescue Medicare		783	468	737	725	725	-7.4%	1.45% (set by federal government)
01-2-207-40260-000 EMS/Rescue WC Ins		1,827	1,774	1,670	1,573	1,573	-13.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-2-207-40291-000 EMS/Rescue Staff Devel		2,500	687	2,500	2,500	2,500	0.0%	EMT recertification, EMS conferences for Continuing Ed
01-2-207-40390-000 EMS/Rescue Other Prof Serv.		26,000	24,551	33,600	33,600	33,600	29.2%	Enhanced EMS Billing (\$23,000) Rescue tool service (\$700) Verizon for Defibs (\$360)
01-2-207-40560-000 EMS/Rescue Membership/Dues		400	95	300	300	300	-25.0%	Fees for National Registry of EMT. Bi-annual license requirements
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department		1,600	1,013	1,600	1,600	1,600	0.0%	Replacement parts for EMS/rescue equipment.
01-2-207-40612-000 EMS/Rescue Supplies - Medical		24,710	24,579	28,000	26,000	26,000	5.2%	To include all disposable medical supplies and medication; Bandages, oxygen, gloves etc.
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel		9,000	5,119	8,000	8,000	8,000	-11.1%	Fuel for Amb 1, Amb 2 and Boat 1
01-2-207-40643-000 EMS/Rescue Uniform Cleaning		800	0	300	300	300	-62.5%	Commercial cleaning for bio-hazard contamination
01-2-207-40660-000 EMS/Rescue Vehicle Maint		8,000	5,492	8,000	8,000	8,000	0.0%	Parts and labor for repairs of Amb 1, Amb 2 and Boat 1
01-2-207-40670-000 EMS/Rescue Books & Pub		500	194	500	500	500	0.0%	Training references
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip		5,000	1,344	5,000	5,000	5,000	0.0%	Misc rescue equipment for technical rescue incidents; rope, dry suits and hardware
Fire EMS/Rescue	0	138,468	98,183	144,204	141,198	141,198	2.0%	
Emergency Management								
01-2-208-40130-000 Emergency Management Elected Official Wages		2,000	1,997	2,000	2,000	2,000	0.0%	Emergency Management Director stipend (LaChapelle)
01-2-208-40225-000 Emergency Management Medicare		29	32	29	29	29	0.0%	1.45% (set by federal government)

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
		As of 6/30/17 unadjusted						
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-208-40230-000 Emergency Management NHRS		583	493	638	638	638	9.4%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-2-208-40691-000 Emergency Management Misc Expend		1,500	3,226	500	500	500	-66.7%	Training for emergency management
Total Emergency Management	0	4,112	5,748	3,167	3,167	3,167	-23.0%	
Fire Station								
01-2-209-40410-000 Fire Station Electricity		9,500	8,676	9,500	9,500	9,500	0.0%	
01-2-209-40411-000 Fire Station Heating Oil/Gas		6,000	5,833	5,000	5,000	5,000	-16.7%	
01-2-209-40412-000 Fire Station Water/Sewer		2,500	1,877	2,500	2,500	2,500	0.0%	
01-2-209-40430-000 Fire Station Bldg Repairs & Maint		3,000	959	3,000	3,000	3,000	0.0%	Exterior paint and building repairs
01-2-209-40439-000 Fire Station Other Contracted Services	4,515	8,000	15,181	5,000	5,000	5,000	-37.5%	Electrical upgrades, window replacement for Fire Station
01-2-209-40690-000 Fire Station Misc Supplies		2,500	1,685	2,500	2,500	2,500	0.0%	Cleaning supplies for the Fire Station; vehicle wash, laundry soap, paper supplies
Total Fire Station	4,515	31,500	34,211	27,500	27,500	27,500	-12.7%	
GRAND TOTAL FIRE DEPARTMENT	13,253	2,226,102	2,127,019	2,331,474	2,302,080	2,302,080	3.4%	
GRAND TOTAL PUBLIC SAFETY	109,772	5,170,089	4,977,289	5,493,504	5,400,174	5,400,174	4.5%	

MUNICIPAL SERVICES DEPARTMENT
STATISTICAL DATA BY DIVISION
CALENDER YEAR 2016

MUNICIPAL SERVICES ADMINISTRATION

- 3 Full Time Employees
- 3,697 Telephone calls
- 1,453 Work Orders (Water and Sewer)
- 28 Service Requests
- Average 3,425 invoices processed per year
- Ongoing oversight and management of 7 department divisions,
outside contractual services and maintaining compliance with various state and
federal agencies

BUILDINGS and GROUNDS DIVISION

- 4 Full Time of which is permanently assigned to Bessie Rowell Community Center
- 12 City Parking Lots
- (2)
- 8 City Out-Buildings Totaling 13,641 Square Feet
- 613 Acres of Athletic Fields, Beaches, City Forest, Parks and Parking Lots
- Provides major support for six City Departments

HIGHWAY DIVISION

- 5 Full Time Employees
- 124 Lane Miles of Roads
- 18 Miles of Sidewalks
- 6 Bridges
- 14 Miles of Drain Pipe
- 1036 Storm Drains
- 7 Signalized Intersections
- 39 Miles of Double Yellow Centerlines
- 16 Miles of White Edge lines
- 519 Street Lights

MUNICIPAL SERVICES DEPARTMENT
STATISTICAL DATA BY DIVISION
CALENDER YEAR 2016

- 9 City Plow Routes. Average route cycle is 4 hours, depending on snowfall rate.
 - 1,802 Tons of Salt used during the 2016/2017 winter season
 - 2011 Tons of Sand used during the 2016/2017 winter season
- 41 Snow and Ice Control operations performed during the 2016/2017 winter season
 - Snow and Ice Control utilizes the following personnel performing all support for City wide Snow and Ice Control: 2 Solid Waste Division; 2 Vehicle Maintenance Division; 5 Highway Division; 2 Sewer Division; 3 Water Division; 4 Buildings and Grounds Division. Total 18 department employees and no hired contractors.
 - Equipment used for Snow and Ice include: 5- large dump trucks with plow, wing plow and spreaders; 4- one ton dump trucks with plow and sanders; 1- 3/4 ton pick-up truck; 1- road grader; 1 - 1 backhoe with plow; 2 - sidewalk tractors.
- Other maintenance includes: street sweeping; maintenance of gravel and paved road surfaces; sign repairs; tree pruning and removal; drainage repair and maintenance; sidewalk maintenance; a wide variety of seasonal maintenance tasks.

VEHICLE MAINTENANCE DIVISION

- 2 Full Time Employees. Both Licensed for NH Motor Vehicle State Inspections
 - 78 Registered, On Road Vehicles
 - 66 Annual State Motor Vehicle Inspections
 - 92 Other Types of Small Motorized Equipment
- 283 preventative maintenance services performed on city vehicles
- 9 Emergency Generators, Serviced Twice Annually under service contract

SOLID WASTE / RECYCLING DIVISION

- 4 Full Time Employees, cross trained to alternate between Transfer Station And curbside pickup.
- 8 Licensed NH Solid Waste /Transfer Station Operators within MSD Dept.
- 3,578 Curbside Containers Dumped per Week = 184,704 Dumps per Year
- 2,913 Tons of Trash Collected Curbside and at Transfer Station and Disposed at Wheelabrator in Penacook

(3)

MUNICIPAL SERVICES DEPARTMENT
STATISTICAL DATA BY DIVISION
CALENDER YEAR 2016

- 1,387 Tons of Commercial / Industrial Solid Waste hauled directly to Wheelabrator.
- 1,018 Tons of Single Stream Recycling Collected Curbside and at Transfer Station
 - 27% of City Municipal Solid Waste Recycled
- 746 Tons of Demolition Material Collected at Transfer Station and Disposed at Casella in Belmont
 - \$58,934 in Avoided Cost Savings for Demolition Hauling Fees (\$79 saved on each haul x 746 Tons)
- Other Annual Recycling Tonnages Collected and Processed at the Transfer Station
 - 136 Tons of Scrap Metal
 - 27 Tons of Electronics (Televisions, microwaves, monitors and all other electronic equipment
 - 1.26 tons of batteries
 - 23 tons of tires
 - 0.15 tons of fluorescent light bulbs
 - 98 units of white goods (Refrigerators, washers, dryers)
 - 36 gallons of vegetable oil
- 17,400 Cu. Yds. – Clean Wood Waste/ Vegetation Processed w/Hired Tub grinder and hauled offsite to composting facility by vendor. This material used to be openly burned at Transfer Station until 2012.

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
MUNICIPAL SERVICES DEPARTMENT	"Better working together."							
Municipal Services Admin								
01-3-121-40110-000 MSD Admin FT Wages		61,347	63,704	65,713	63,441	63,441	3.4%	Director (Sullivan 40%); Deputy Director (Barry 20%); Account Clerk (Creasey 40%); remaining wages budgeted in water & sewer funds
01-3-121-40210-000 MSD Admin Health & Dental Ins		13,956	13,864	15,152	15,152	15,152	8.6%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-121-40215-000 MSD Admin Life Ins		498	453	532	514	514	3.2%	0% change in rates from prior year; premiums are a % of wages
01-3-121-40220-000 MSD Admin FICA		3,803	4,175	4,074	3,933	3,933	3.4%	6.2% (set by federal government)
01-3-121-40225-000 MSD Admin Medicare		890	976	953	920	920	3.4%	1.45% (set by federal government)
01-3-121-40230-000 MSD Admin NHRS		5,627	5,895	7,478	7,220	7,220	28.3%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-121-40250-000 MSD Admin Unemployment		32	35	39	39	39	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-3-121-40260-000 MSD Admin WC Ins		2,181	2,118	2,333	2,142	2,142	-1.8%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-121-40290-000 MSD Admin Prof Devel		500	50	500	500	500	0.0%	Training for management
01-3-121-40291-000 MSD Admin Staff Devel		1,500	1,810	1,500	1,500	1,500	0.0%	Training for staff
01-3-121-40341-000 MSD Admin Telephone		3,000	2,618	3,000	3,000	3,000	0.0%	Office fax, phones, cell phones
01-3-121-40350-000 MSD Admin Medical		2,500	1,155	2,500	2,500	2,500	0.0%	Pre-employ physicals, Random drug testing, Fitness tests, DOT physicals
01-3-121-40439-000 MSD Admin Other Contracted Services		400	62	400	400	400	0.0%	1/3 copy machine maintenance
01-3-121-40440-000 MSD Admin Equip Lease		350	145	350	350	350	0.0%	1/3 copier lease payment
01-3-121-40560-000 MSD Admin Membership/Dues		525	603	525	525	525	0.0%	APWA, NH Road Agents
01-3-121-40610-000 MSD Admin Supplies - Operating		500	426	500	500	500	0.0%	Paper, pens, stationary etc.
01-3-121-40625-000 MSD Admin Postage		200	135	200	200	200	0.0%	Legal ads/mailings
Total Municipal Services Admin	0	97,809	98,223	105,748	102,836	102,836	5.1%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
MUNICIPAL SERVICES HIGHWAY & STREETS								
Municipal Services Roadway Maintenance								
01-3-122-40110-000 Road Maint FT Wages		194,828	215,622	202,423	196,101	196,101	0.7%	Working Foreman (Bushman); (2) Heavy Equipment Operator II (McDonald, Cote); Heavy Equipment Operator I (Bryson); (2) Light Equipment Operator (Parent, Unfunded)
01-3-122-40140-000 Road Maint OT Wages		62,720	59,543	64,037	62,720	62,720	0.0%	
01-3-122-40210-000 Road Maint Health & Dental Ins		94,234	92,590	107,264	107,264	107,264	13.8%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-122-40215-000 Road Maint Life Ins		1,620	1,441	1,679	1,630	1,630	0.6%	0% change in rates from prior year; premiums are a % of wages
01-3-122-40220-000 Road Maint FICA		15,968	16,726	16,521	16,047	16,047	0.5%	6.2% (set by federal government)
01-3-122-40225-000 Road Maint Medicare		3,734	3,962	3,864	3,753	3,753	0.5%	1.45% (set by federal government)
01-3-122-40230-000 Road Maint NHRS		28,768	25,987	30,323	29,454	29,454	2.4%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-122-40250-000 Road Maint Unemployment		160	190	195	195	195	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-3-122-40260-000 Road Maint WC Ins		17,828	17,306	18,461	17,138	17,138	-3.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-122-40335-000 Road Maint Engineering		1,000	0	1,000	1,000	1,000	0.0%	Engineering \$1,000 engineering also charged to a specific capital project via other contractual services
01-3-122-40490-000 Road Maint Other Property Service	240,987	80,800	62,634	80,800	80,800	80,800	0.0%	Amount on this line is for non-capitalized MAINTENANCE ONLY on public ways as needed over the course of a year and is offset by State Block Grant Revenues. Misc road & sidewalk repair; shoulder work; rental of specialized equipment; crack sealing
01-3-122-40611-000 Road Maint Supplies - Spec Department		35,000	13,522	35,000	35,000	35,000	0.0%	Rakes, shovels, hand tools, asphalt, gravel, stone, and other materials for street & shoulder repair ; liquid calcium for dust control
new line		0	0	40,000	40,000	40,000	#DIV/0!	1st payment on 7 year lease of (1) F550 truck with plow (#10) & (1) sidewalk tractor
01-3-122-40642-000 Road Maint Uniforms		6,200	5,014	6,200	6,200	6,200	0.0%	Boots, uniforms, gloves, raingear, safety vests for 6 Highway employees per union contract
Total Municipal Services Roadway Maintenance	240,987	542,860	514,535	607,767	597,301	597,301	10.0%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Municipal Services Snow/Ice Removal								
01-3-123-40611-000 Snow/Ice Supplies - Spec Department		85,000	176,788	120,000	120,000	120,000	41.2%	Sand & Salt
01-3-123-40660-000 Snow/Ice Vehicle Maint		23,000	12,968	23,000	23,000	23,000	0.0%	Snow related equipment repairs
Total Municipal Services Snow/Ice Removal	0	108,000	189,756	143,000	143,000	143,000	32.4%	5 year average actual expenditures \$150,000/year
Municipal Services Drainage & Vegetation								
01-3-125-40490-000 Drainage & Vegetation Other Property Service		80,000	69,255	80,000	80,000	80,000	0.0%	Non Capitalized Maintenance ONLY offset by State Highway Block Grant Funding. Weed eradication curbing (hired)\$2,500; Tree removal hazardous trees (hired) \$8,000; Roadside mowing equipment rental \$5,200; Storm Drain cleaning (hired)\$32,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$32,300
01-3-125-40335-000 Drainage&Veg - Engineering		0	0	60,000	0	0	#DIV/0!	40% match for storm water retention area at Webster & Lake Avenue in anticipation of NHDES Section 319 Watershed Assistance Grant (\$90,000); match offset by \$30,000 revenue from Webster Lake Association
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department		46,000	2,417	46,000	46,000	46,000	0.0%	Pipe, Structures, frames and grates and other materials to perform drain and pipe repair and maintenance
Total Municipal Services Drainage & Vegetation	0	126,000	71,672	186,000	126,000	126,000	0.0%	
Municipal Services Traffic & Street Lighting								
01-3-126-40410-000 Traffic/Street Lighting Electricity		74,000	44,211	74,000	74,000	74,000	0.0%	515 LED City owned streetlights \$37,000; Savings (\$37,000) pays for the LED Streetlight project (year 2 of 6)
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services		30,500	47,589	30,500	30,500	30,500	0.0%	Non Capitalized Maintenance ONLY and offset by State Highway Block Grant Funds. Traffic light maint \$6,000; Line painting \$24,500
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department		6,000	3,698	6,000	6,000	6,000	0.0%	Sign stock, Traffic Paint ; MUTCD compliance
Total Municipal Services Traffic & Street Lighting	0	110,500	95,497	110,500	110,500	110,500	0.0%	
Municipal Services Mechanical Garage								
01-3-127-40110-000 Mech Garage FT Wages		91,600	88,963	86,542	84,799	84,799	-7.4%	Working Foreman (Waltos 90%); Mechanic (Small 90%); remaining wages budgeted in water & sewer funds

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-3-127-40140-000 Mech Garage OT Wages		25,791	36,172	35,833	35,291	35,291	36.8%	Aging City equipment (all departments) equals increased maintenance costs including labor, parts & supplies
01-3-127-40210-000 Mech Garage Health & Dental Ins		23,266	29,554	34,093	34,093	34,093	46.5%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-127-40215-000 Mech Garage Life Ins		736	729	711	697	697	-5.3%	0% change in rates from prior year; premiums are a % of wages
01-3-127-40220-000 Mech Garage FICA		7,278	7,696	7,587	7,446	7,446	2.3%	6.2% (set by federal government)
01-3-127-40225-000 Mech Garage Medicare		1,702	1,800	1,774	1,741	1,741	2.3%	1.45% (set by federal government)
01-3-127-40230-000 Mech Garage NHRS		12,879	12,925	13,926	13,666	13,666	6.1%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-127-40250-000 Mech Garage Unemployment		61	66	70	70	70	15.1%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-3-127-40260-000 Mech Garage WC Ins		3,073	2,983	3,180	2,983	2,983	-2.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-127-40341-000 Mech Garage Telephone		785	643	785	785	785	0.0%	Shop telephone
01-3-127-40433-000 Mech Garage Outside Repairs		11,000	9,567	11,000	8,010	8,010	-27.2%	Specialized work such as transmissions, springs, bodywork, electrical
01-3-127-40611-000 Mech Garage Supplies - Spec Department		12,000	11,319	12,000	12,000	12,000	0.0%	Shop supplies such as acetylene oxygen, nuts, bolts and hoses
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel		70,000	35,629	70,000	70,000	70,000	0.0%	Gasoline, diesel, motor and hydraulic oils; this line is unpredictable as it is subject to price increases and increased consumption due to snow storms. Payable to NHDOT for fuel purchased at new fuel depot
01-3-127-40642-000 Mech Garage Uniforms		5,240	7,123	6,440	6,440	6,440	22.9%	Uniforms, boots etc. for 2 employees per union contract; coveralls & shop rags
01-3-127-40664-000 Mech Garage Vehicle Parts		98,500	100,170	98,500	98,500	98,500	0.0%	Parts continue to increase in cost, deferred vehicle replacement and continuously aging fleet results in higher parts budget and overtime to repair
Municipal Services Mechanical Garage	0	363,911	345,338	382,441	376,521	376,521	3.5%	
TOTAL MUNICIPAL SERVICES HIGHWAY & STREETS	240,987	1,251,271	1,216,799	1,429,708	1,353,322	1,353,322	8.2%	

City of Franklin, New Hampshire								
FY2018 Budget								
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	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Municipal Services Buildings & Grounds								
01-3-128-40110-000 Parks Dept FT Wages		142,587	111,359	140,337	135,761	135,761	-4.8%	Working Foreman (Marsh); Light Equipment Operator (LaBraney); (2) Grounds Custodian (McKim, Morton); McKim wages & benefits partially offset by BRCC shared costs revenue line 01-1-944-35040-000
01-3-128-40140-000 Parks Dept OT Wages		10,645	12,822	10,869	10,645	10,645	0.0%	
01-3-128-40210-000 Parks Dept Health & Dental Ins		46,103	46,412	79,893	79,893	79,893	73.3%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-128-40215-000 Parks Dept Life Ins		1,193	1,011	1,176	1,140	1,140	-4.4%	0% change in rates from prior year; premiums are a % of wages
01-3-128-40220-000 Parks Dept FICA		9,500	8,431	9,375	9,077	9,077	-4.5%	6.2% (set by federal government)
01-3-128-40225-000 Parks Dept Medicare		2,222	1,972	2,192	2,123	2,123	-4.5%	1.45% (set by federal government)
01-3-128-40230-000 Parks Dept NHRS		17,116	13,836	17,207	16,661	16,661	-2.7%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-128-40250-000 Parks Dept Unemployment		128	139	156	156	156	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-3-128-40260-000 Parks Dept WC Ins		5,329	5,173	5,254	4,863	4,863	-8.7%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-128-40611-000 Parks Dept Supplies - Spec Department		3,000	1,034	3,000	3,000	3,000	0.0%	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		8,000	9,178	8,000	8,000	8,000	0.0%	fuel for pickups, tractors and mowing equipment for all City grounds
new line		0	0	13,000	13,000	13,000	#DIV/0!	1st payment on 7 year lease of (1) F550 truck with plow (#4)
01-3-128-40642-000 Parks Dept Uniforms		2,400	4,103	2,400	2,400	2,400	0.0%	Uniforms, boots and safety gear for 4 employees
Total Municipal Services Buildings & Grounds	0	248,223	215,471	292,858	286,719	286,719	15.5%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
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	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Municipal Services Buildings								
01-3-129-40410-000 MSD Bldg & Garage Electricity		3,000	2,307	3,000	3,000	3,000	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas		4,900	7,674	4,900	4,900	4,900	0.0%	Energy budget lines assume usage prior to energy project. Savings in these lines due to energy project upgrades are used for energy project lease payment (3rd of 12)
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer		850	851	850	850	850	0.0%	
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint		1,000	388	1,000	1,000	1,000	0.0%	
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services	2,490	5,500	15,558	10,876	10,876	10,876	97.7%	Maintenance (alarms & extinguishers); 50% custodial contract; overhead door repairs;\$5,196 natural gas unit heaters (3) for MSD garage; \$180 Emergency lighting maintenance
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies		200	123	200	200	200	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
Total Municipal Services Buildings	2,490	15,450	26,902	20,826	20,826	20,826	34.8%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
MUNICIPAL SERVICES SOLID WASTE								
Municipal Services Collection								
01-3-232-40110-000 Curbside Collection FT Wages		74,342	72,251	78,069	76,051	76,051	2.3%	(2) Refuse Packer Operator (Caldwell, Ulrich)
01-3-232-40140-000 Curbside Collection OT Wages		8,750	12,196	11,434	11,250	11,250	28.6%	Minimum manning levels; result of lost/cut position for coverage of vacation, holiday, and sick time
01-3-232-40210-000 Curbside Collection Health & Dental Ins		42,504	43,293	48,377	48,377	48,377	13.8%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-232-40215-000 Curbside Collection Life Ins		620	620	649	633	633	2.2%	0% change in rates from prior year; premiums are a % of wages
01-3-232-40220-000 Curbside Collection FICA		5,152	5,314	5,549	5,413	5,413	5.1%	6.2% (set by federal government)
01-3-232-40225-000 Curbside Collection Medicare		1,205	1,243	1,298	1,266	1,266	5.1%	1.45% (set by federal government)
01-3-232-40230-000 Curbside Collection NHRS		9,281	8,787	10,185	9,935	9,935	7.0%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-232-40250-000 Curbside Collection Unemployment		64	70	78	78	78	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-3-232-40260-000 Curbside Collection WC Ins		5,824	5,654	6,225	5,804	5,804	-0.4%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-232-40611-000 Curbside Collection Supplies - Spec Department		3,000	7,255	3,000	3,000	3,000	0.0%	Toter parts/containers; other supplies
01-3-232-40636-000 Curbside Collection Fuel Gas/Diesel		40,000	25,147	40,000	40,000	40,000	0.0%	Fuel and oil 3 trash trucks and other equipment
01-3-232-40642-000 Curbside Collection Uniforms		2,500	1,840	2,500	2,500	2,500	0.0%	Uniforms, boots, gloves, vests raingear
Total Municipal Services Collection	0	193,242	183,669	207,365	204,307	204,307	5.7%	

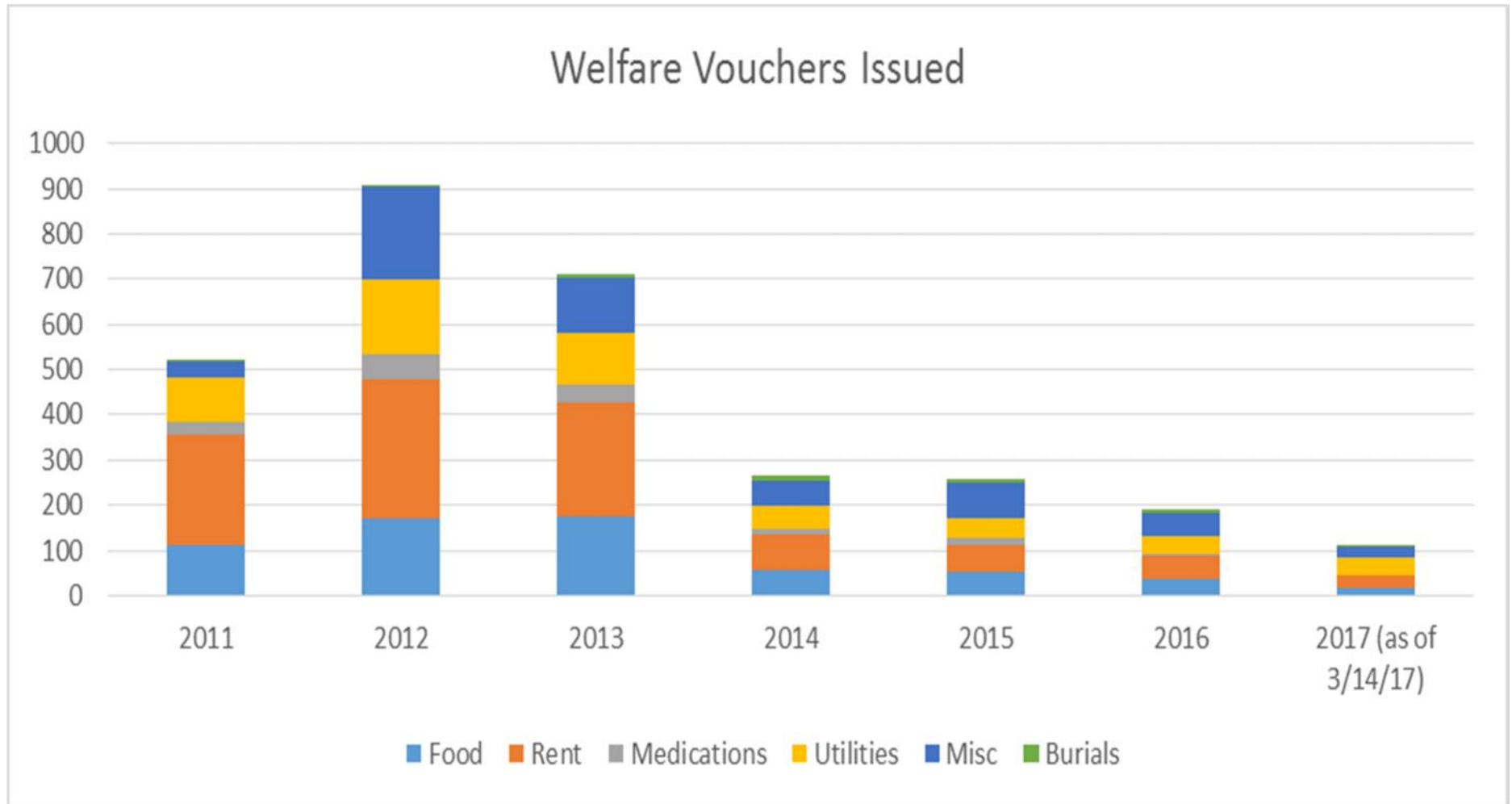
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Municipal Services Recycling								
01-3-234-40421-000 Recycling Tipping		8,500	16,921	12,500	12,500	12,500	47.1%	Hauling and tipping costs for recyclables - 100% offset by revenue line 01-3-238-34043-000
01-3-234-40439-000 Recycling Other Contracted Services		45,658	48,509	57,534	57,534	57,534	26.0%	Tipping costs for demolition and shingles 669/ton @ \$86/ton - 100% offset by revenue line 01-3-238-34042-000.City hauls with hook lift truck saving \$79/ton or \$52,851.
Total Municipal Services Recycling	0	54,158	65,430	70,034	70,034	70,034	29.3%	
Municipal Services Transfer Station								
01-3-238-40110-000 Transfer Station Operations FT Wages		81,118	77,586	85,235	82,645	82,645	1.9%	Working Foreman (Amero); Refuse Packer Operator (Authier)
01-3-238-40140-000 Transfer Station Operations OT Wages		8,750	18,209	11,434	11,250	11,250	28.6%	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		27,665	29,178	31,516	31,516	31,516	13.9%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-3-238-40215-000 Transfer Station Operations Life Ins		673	756	705	685	685	1.7%	0% change in rates from prior year; premiums are a % of wages
01-3-238-40220-000 Transfer Station Operations FICA		5,572	5,939	5,993	5,821	5,821	4.5%	6.2% (set by federal government)
01-3-238-40225-000 Transfer Station Operations Medicare		1,303	1,389	1,402	1,361	1,361	4.5%	1.45% (set by federal government)
01-3-238-40230-000 Transfer Station Operations NHRS		10,038	9,877	11,001	10,685	10,685	6.4%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-3-238-40250-000 Transfer Station Operations Unemployment		64	70	78	78	78	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half of FY18 is estimated at the same rate as calendar 2017.
01-3-238-40260-000 Transfer Station Operations WC Ins		4,521	4,389	4,829	4,482	4,482	-0.9%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-3-238-40341-000 Transfer Station Operations Telephone		300	749	300	300	300	0.0%	
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.		5,889	5,894	5,889	5,889	5,889	0.0%	Annual HHHWD sponsored by LRPC (Last Saturday in July)

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-3-238-40421-000 Transfer Station Operations Tipping		343,296	260,879	324,945	324,945	324,945	-5.3%	Annual tipping fee ton/year - FY18 4,300 total tons @ \$67.25/ton = \$289,175. A portion of this expenditure will be offset by commercial hauler revenues (see revenue line 01-3-238-34041-000). Currently we are paying \$35/ton tipping fee for recycling @ 1,022 tons/year = \$35,770. The recycling continues to be volatile and these are projected numbers that we feel are realistic for the next 12 months.
01-3-238-40439-000 Transfer Station Operations Other Contracted Services		19,900	17,497	19,900	19,900	19,900	0.0%	Annual cost for post closure requirements for the River St. Landfill per NHDES: groundwater sampling, gas monitoring, settlement plan, and annual report; grinding of vegetation
01-3-238-40560-000 Transfer Station Operations Membership/Dues		1,000	593	1,000	1,000	1,000	0.0%	NRRA membership (\$500) & 10- NHDES solid waste facility operator licenses
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department		1,000	1,044	1,000	1,000	1,000	0.0%	Printing costs for weigh slips, paper, pens notices etc.
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel		10,400	6,780	10,400	10,400	10,400	0.0%	diesel and lubricants
01-3-238-40642-000 Transfer Station Operations Uniforms		2,500	2,138	2,500	2,500	2,500	0.0%	Uniforms, boots, and safety equipment per union contract
Total Municipal Services Transfer Station	0	523,989	442,968	518,126	514,458	514,458	-1.8%	
Municipal Services Transfer Station Building								
01-3-239-40410-000 Transfer Station Electricity		6,500	8,712	6,500	6,500	6,500	0.0%	includes transfer station and animal shelter
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint		500	1,763	500	500	500	0.0%	
01-3-239-40439-000 Transfer Station Other Contracted Services	2,490	4,000	10,681	4,000	4,000	4,000	0.0%	Scale, door, compactor, fire extinguisher, and waste oil furnace maintenance
01-3-239-40690-000 Transfer Station Bldg Misc Supplies		500	269	500	500	500	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
Total Municipal Services Transfer Station Building	2,490	11,500	21,424	11,500	11,500	11,500	0.0%	
TOTAL MUNICIPAL SERVICES SOLID WASTE	2,490	782,889	713,491	807,024	800,299	800,299	2.2%	
GRAND TOTAL MUNICIPAL SERVICES	245,967	2,395,642	2,270,885	2,656,165	2,564,002	2,564,002	7.0%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
HEALTH								
Animal Control & Health Agencies								
01-4-195-40310-000 Outside Agencies CAP		5,000	5,000	5,000	6,000	6,000	20.0%	Community Action Program
01-4-195-40311-000 Outside Agencies VNA		27,985	27,985	27,985	27,985	27,985	0.0%	Visiting Nurse Association
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)		13,394	13,394	13,394	13,394	13,394	0.0%	Twin Rivers Intergenerational Program
01-4-195-40313-000 Outside Agencies Animal Shelter		20,000	20,000	20,000	20,000	20,000	0.0%	Franklin Animal Shelter
Total Animal Control & Health Agencies	0	66,379	66,379	66,379	67,379	67,379	1.5%	
Mayor's Drug Task Force	25% federal year 7, 75% federal year 8 of Health & Human Services Franklin Mayor's Drug & Alcohol Abuse Task Force federal grant							
01-4-196-40110-000 Drug Free Communities FT Wages		50,678	40,285	41,849	41,068	41,068	-19.0%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40210-000 Drug Free Communities Health & Dental Ins		9,745	5,909	564	582	582	-94.0%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40215-000 Drug Free Communities Life Ins		415	135	11	11	11	-97.4%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40220-000 Drug Free Communities FICA		3,142	2,503	2,595	2,546	2,546	-19.0%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40225-000 Drug Free Communities Medicare		735	585	607	595	595	-19.0%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40230-000 Drug Free Communities NHRS		5,661	1,591	157	157	157	-97.2%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40250-000 Drug Free Communities Unemployment		33	36	40	40	40	20.9%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40260-000 Drug Free Communities WC Ins		138	135	107	100	100	-27.3%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40299-000 Drug Free Communities Mileage Reimb		5,312	6,109	11,530	11,530	11,530	117.1%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40439-000 Drug Free Communities Other Contracted Services		28,712	16,640	33,995	33,995	33,995	18.4%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40610-000 Drug Free Communities Supplies - Operating		5,005	2,747	5,300	5,300	5,300	5.9%	100% Federal grant funded - see revenue line 01-4-196-33111-000

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department		14,663	11,611	21,765	21,765	21,765	48.4%	100% Federal grant funded - see revenue line 01-4-196-33111-000
Total Mayor's Drug Task Force	0	124,239	88,285	118,517	117,688	117,688	-5.3%	
GRAND TOTAL HEALTH	0	190,618	154,664	184,896	185,067	185,067	-2.9%	
WELFARE								
Welfare Administration								
01-4-411-40110-000 Welfare Admin FT Wages		34,062	37,245	39,329	37,954	37,954	11.4%	Part Time Administrator (Ryea)
01-4-411-40210-000 Health - Welfare		8,801	8,275	10,084	10,084	10,084	14.6%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-4-411-40220-000 Welfare Admin FICA		2,112	2,308	2,438	2,353	2,353	11.4%	6.2% (set by federal government)
01-4-411-40225-000 Welfare Admin Medicare		494	540	570	550	550	11.4%	1.45% (set by federal government)
01-4-411-40250-000 Welfare Admin Unemployment		32	35	39	39	39	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-4-411-40260-000 Welfare Admin WC Ins		93	90	107	99	99	6.2%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-4-411-40290-000 Welfare Admin Prof Devel		200	55	200	200	200	0.0%	Quarterly NHHAA meetings/training
01-4-411-40341-000 Welfare Admin Telephone		684	486	684	684	684	0.0%	
01-4-411-40560-000 Welfare Admin Membership/Dues		30	30	30	30	30	0.0%	New Hampshire Welfare Administrators Association
01-4-411-40610-000 Welfare Admin Supplies - Operating		500	279	500	500	500	0.0%	welfare pre-printed notice of decisions, first notice, vendor vouchers, etc.
01-4-411-40625-000 Welfare Admin Postage		100	6	100	100	100	0.0%	suspension & lien notices
01-4-411-40670-000 Welfare Admin Books & Pub		36	0	36	36	36	0.0%	State of NH welfare book

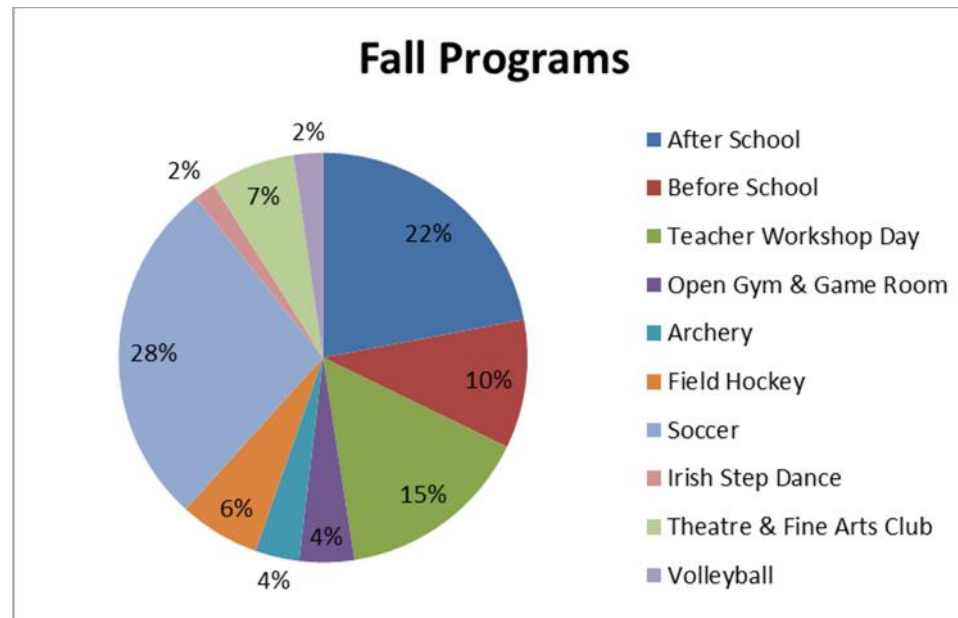
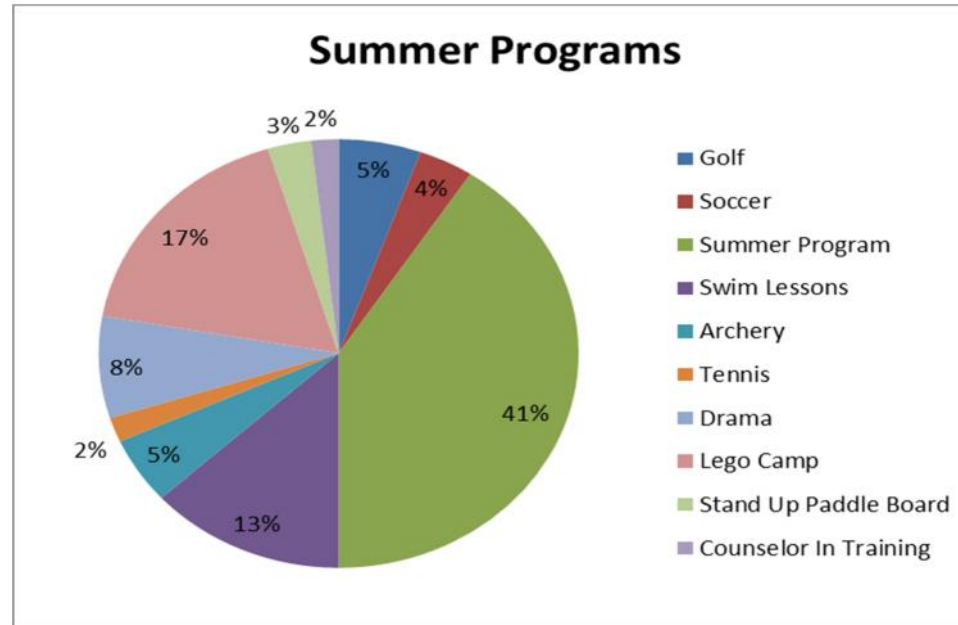
Welfare Statistics



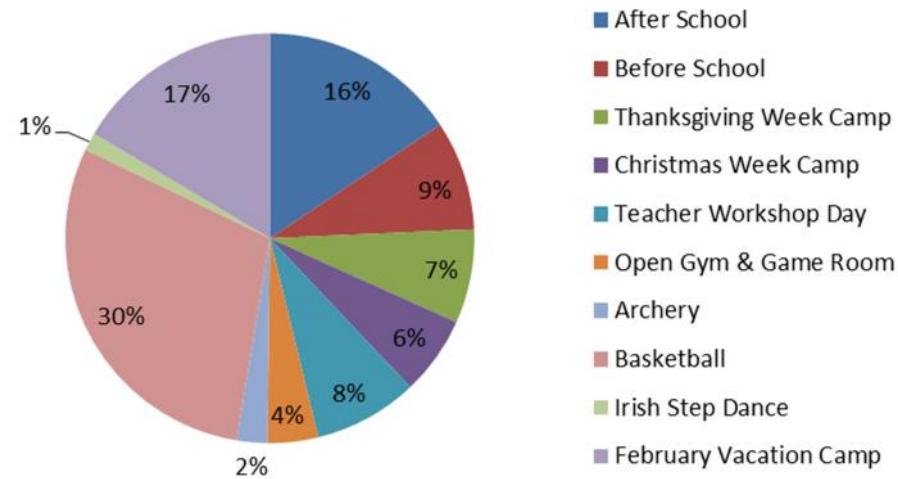
Note: Residents served is approximately 3-4 times the number of vouchers issued.

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Welfare Administration	0	47,144	49,349	54,118	52,630	52,630	11.6%	
Welfare Direct Assistance								
01-4-412-40810-000 Direct Assistance Food - Welfare		8,000	982	8,000	8,000	8,000	0.0%	
01-4-412-40811-000 Direct Assistance Rent		50,000	12,020	50,000	50,000	50,000	0.0%	
01-4-412-40812-000 Direct Assistance Medications		5,500	1,877	5,500	5,500	5,500	0.0%	
01-4-412-40813-000 Direct Assistance Utilities		15,000	8,516	15,000	15,000	15,000	0.0%	
01-4-412-40815-000 Direct Assistance Misc - Welfare		4,000	1,477	4,000	4,000	4,000	0.0%	gasoline, clothing, etc.
Total Welfare Direct Assistance	0	82,500	24,872	82,500	82,500	82,500	0.0%	
Welfare Vendor Payments								
01-4-413-40815-000 Vendor Payments Misc - Welfare		5,000	7,000	5,000	5,000	5,000	0.0%	indigent burial costs
Total Welfare Vendor Payments	0	5,000	7,000	5,000	5,000	5,000	0.0%	
GRAND TOTAL WELFARE	0	134,644	81,222	141,618	140,130	140,130	4.1%	

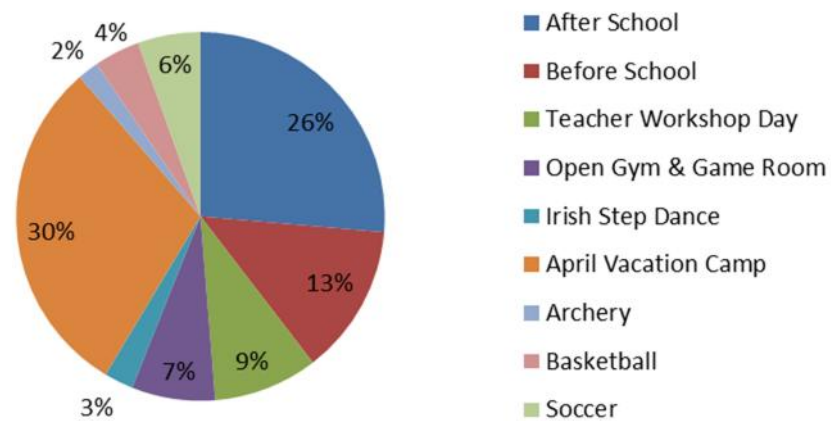
Recreation Statistics



Winter Programs



Spring Programs



Other Programs & Community Events	
Father Daughter Dance	75+ Couples
Mother/Son Night	30 Couples
Mother/Daughter Night	20+ Couples
Easter Egg Hunt	60+ families
Zumba	25+ participants
Adult Pick Up Basketball	25+ participants
Rentals	3-10 per month
Community Day	500+
Junior Youth Group	7+ participants
February Vacation Tournament	15+ Teams
Santa & His Workshop	250+ Families
Letters from Santa	692 Letters
TRIP Center Halloween Party	100+ Children
Book Club	40 Companions
Middle School Dances	40 Children
Pop Up Farmers Market @ BRCC	
Lights On After School Event	100+ Families

Partnerships	
Healthy Eating Active Living Coalition	
Community Day Committee	
Paul Smith Playground Committee	
Paul Smith Garden Committee	
Franklin For A Lifetime Steering Committee	
School Wellness Committee	
SNAP Education Project	
TRIP Advisory Committee	
New Hampshire Recreation & Parks Association	
Project AWARE Community Management Team	
Time For Lunch / Got Lunch Committee	
Teen Center Advisory Board	
Joint Loss Management Committee	
Bessie Rowell Community Center Peer Network Group	

Daily Use of BRCC		
6:30am-8:15am – Before School Program – Monday-Friday		
8:00am-9:00am – TRIP Walkers – Gym/Hall – Monday-Friday		
8:30am-9:30am – TRIP Early Risers – Fitness Room – Tuesday/Thursday		
9:00am-10:00am – Open Gym – Monday - Friday		
9:00am-2:30pm – Open Game Room – Monday – Friday		
10:00am-11:00am – Chair Exercise, Yoga, Line Dancing – Fitness Room – Monday - Friday		
10:00am-11:30am – Head Start/Tiny Twisters – Gym		
9:30am-10:00am & 11:00am-11:30am – Head Start/Tiny Twisters – Fitness Room		
9:00am-1:00pm – CORE Students – Activity Room		
2:30pm – 3:30pm – Middle School Open Gym & Game Room		
2:30pm-6:00pm – After School Program		
4:15pm -5:15pm Thursday, 5:15pm-6:15pm Tuesday, 8:15am-9:15am Saturday – Zumba		
4:00pm-5:30pm – TOPS – Monday – Conference Room		
6:00pm-7:00pm – Irish Step Dance – Wednesday – Fitness Room		
6:00pm-7:00pm – Archery – Thursdays – Gym		
6:00pm-7:00pm – Basketball, Soccer – Seasonal – Gym		
7:00pm-9:00pm – AA Meetings – Monday & Tuesday – Conference Room		
12:30pm-2:30pm Saturday & 3:00pm-5:30pm Sunday – Open Gym & Game Room		
8:30am-3:00pm – Tax Prep – Saturdays – Jan-April – Activity Room		
Various Meetings in Conference Room Daily and Evenings		

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
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	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Recreation	Our mission is to make a positive difference in the lives of citizens of all ages through professionally managed recreation programs and activities, tournaments, and special events that foster economic impact, promote healthy lifestyles, social interaction, and civic pride among participants.							
01-5-211-40110-000 Recreation Admin FT Wages		56,188	57,323	60,272	58,138	58,138	3.5%	Director (Alpers)
01-5-211-40121-000 Recreation Admin Admin Summer Rec		106,868	130,182	109,112	106,868	106,868	0.0%	Seasonal staff (summer program, before school program , after school program)
01-5-211-40121-439 Wages 21 Century Grant		0	0	0	134,333	134,333	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40123-000 Recreation Admin Spec Program Wages		64,456	40,207	58,603	56,678	56,678	-12.1%	(2) Part Time Year Round Event Supervisors (Hawkins, Open); (1) Seasonal Event Supervisor (Summer Program)
01-5-211-40210-000 Recreation Admin Health & Dental Ins		41,667	35,064	47,539	47,539	47,539	14.1%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
01-5-211-40210-439 Health 21 Century Grant		0	0	0	9,944	9,944	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40215-000 Recreation Admin Life Ins		458	464	489	473	473	3.2%	0% change in rates from prior year; premiums are a % of wages
01-5-211-40220-000 Recreation Admin FICA		14,106	14,118	14,135	13,744	13,744	-2.6%	6.2% (set by federal government)
01-5-211-40220-439 FICA 21 Century Grant		0	0	0	8,537	8,537	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40225-000 Recreation Admin Medicare		3,299	3,302	3,306	3,214	3,214	-2.6%	1.45% (set by federal government)
01-5-211-40225-439 Medicare 21 Century Grant		0	0	0	1,996	1,996	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40230-000 Recreation Admin NHRS		6,276	8,006	10,004	9,641	9,641	53.6%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
01-5-211-40250-000 Recreation Admin Unemployment		128	139	156	156	156	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
01-5-211-40250-439 Unemployment 21 Century Grant		0	0	0	64	64	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40260-000 Recreation Admin WC Ins		8,099	7,862	8,116	7,547	7,547	-6.8%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
01-5-211-40260-439 Worker's Comp 21 Century Grant		0	0	0	6,380	6,380	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40290-000 Recreation Admin Prof Devel		1,100	1,544	1,100	1,100	1,100	0.0%	Professional development for director & event supervisors
01-5-211-40290-439 Prof Development 21 Century Grant		0	0	0	6,000	6,000	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439

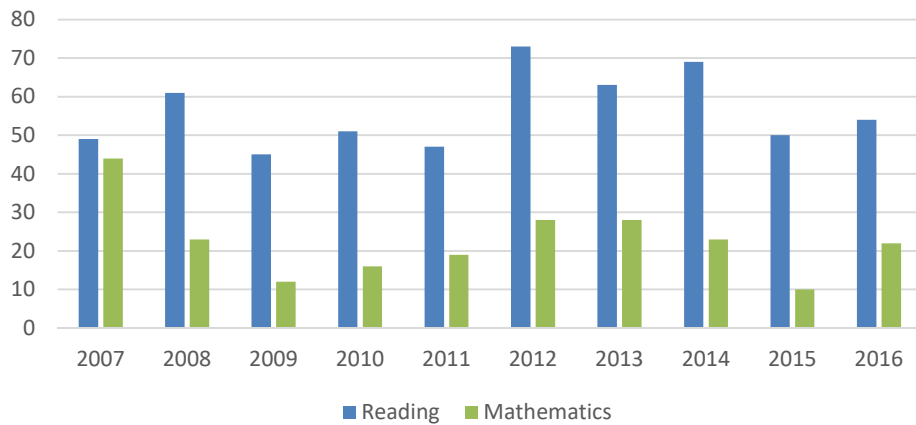
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-5-211-40291-000 Recreation Admin Staff Devel		1,200	1,120	1,200	1,200	1,200	0.0%	Summer staff: first aid & CPR, summer training, WSI, LG
01-5-211-40292-000 Recreation Background Checks		1,000	534	1,000	1,000	1,000	0.0%	Summer staff, sports volunteers, summer playground chaperones
01-5-211-40299-000 Recreation Admin Mileage Reimb		2,500	2,152	2,500	2,500	2,500	0.0%	Water samples, beaches, parks, maintenance etc.
01-5-211-40341-000 Recreation Admin Telephone		3,300	2,343	3,000	2,221	2,221	-32.7%	Office, cell phone, beach, static IP BRCC & Proulx
01-5-211-40342-000 Recreation Admin Software Maint		3,500	1,625	3,500	3,500	3,500	0.0%	Recreation software
01-5-211-40350-000 Preemployment Screening		2,000	114	2,000	2,000	2,000	0.0%	30 drug tests summer staff; 5 drug tests after school program staff
01-5-211-40390-000 Recreation Admin Other Prof Serv.		6,300	5,178	6,300	6,300	6,300	0.0%	Basketball officials, constant contact
01-5-211-40390-439 Other Prof Services 21 Century Grant		0	0	0	1,000	1,000	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40439-000 Recreation Admin Other Contracted Services		4,800	2,978	4,800	4,800	4,800	0.0%	Water samples, music license, food license, pool tables recloth
01-5-211-40440-000 Recreation Admin Equip Lease		4,800	3,929	5,100	5,100	5,100	6.3%	Office supplies, copier lease & maintenance
01-5-211-40490-000 Recreation Admin Other Property Service		13,400	14,092	13,400	13,400	13,400	0.0%	Bus rentals - summer, special event trips
01-5-211-40490-439 Transportation 21 Century Grant		0	0	0	37,400	37,400	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40560-000 Recreation Admin Membership/Dues		365	365	365	365	365	0.0%	NHRPA/NRPA/USTA/BJ's memberships
01-5-211-40611-000 Recreation Admin Supplies - Spec Department		1,200	753	1,200	1,200	1,200	0.0%	Sports awards, easter, halloween etc.
01-5-211-40612-000 Recreation Admin Supplies - Medical		325	344	325	325	325	0.0%	Medical supplies - beaches, BRCC
01-5-211-40625-000 Recreation Admin Postage		800	726	800	800	800	0.0%	Office needs, letters for santa
01-5-211-40685-000 Recreation Admin Supplies - Spec Program		18,700	16,779	18,700	18,700	18,700	0.0%	Supplies & equipment for programs (including summer), trophies, summer program trips
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec		24,000	21,649	24,000	24,000	24,000	0.0%	Before/After school program supplies and equipment
01-5-211-40685-439 Supplies & Equipment 21 Century Grant		0	0	0	17,226	17,226	#DIV/0!	21st Century Grant - 100% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40686-000 Recreation Admin Rec Supplies		8,500	2,492	8,500	8,500	8,500	0.0%	Supplies
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture	8,370	400	8,381	400	400	400	0.0%	Chairs, tables, etc.

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
		As of 6/30/17 unadjusted						
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Recreation	8,370	399,735	383,765	409,923	624,289	624,289	56.2%	

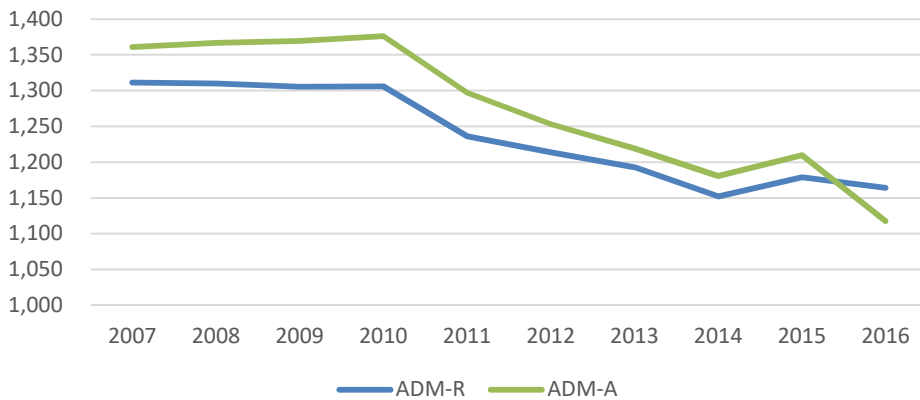
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Outside Agencies								
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability		9,000	8,969	9,000	9,000	9,000	0.0%	Franklin Outing Club liability & worker's compensation insurance
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting		1,000	1,192	1,000	1,000	1,000	0.0%	Career Firefighters Association downtown Christmas light installation; memorial day wreaths
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc		250	250	250	250	250	0.0%	Historical Society
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMLAC		250	250	250	250	250	0.0%	Upper Merrimack River Local Advisory Committee
Total Outside Agencies	0	10,500	10,661	10,500	10,500	10,500	0.0%	
Economic Development								
01-6-511-40894-000 FBDIC General agency fund		45,000	45,000	45,000	45,000	45,000	0.0%	Franklin Business & Industrial Development Corporation
Total Economic Development	0	45,000	45,000	45,000	45,000	45,000	0.0%	
TOTAL CITY OPERATING BUDGET	467,421	10,000,922	9,493,373	10,568,520	10,586,026	10,586,026	5.9%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Debt Service								
01-7-111-40980-000 Principle Debt Serv - Princ		150,500	118,070	210,787	210,787	210,787	40.1%	Police/Courthouse (final payment \$100,000); Roads (2nd of 10 payments \$45,787); Fire Truck (1st of 10 payments \$65,000); 50% of Police/Courthouse payment offset by revenue from State of NH for Courthouse see revenue line 01-1-000-35039-000
01-7-112-40981-000 Interest Debt Serv - Interest		21,838	7,950	33,187	33,187	33,187	52.0%	
Total Debt Service	0	172,338	126,020	243,974	243,974	243,974	41.6%	
Capital Outlay								
01-9-012-40720-000 Buildings CO - Bldgs		7,000	7,000	384,000	7,000	7,000	0.0%	Bessie Rowell Community Center point work on brick \$7000 (100% offset by transfer in from capital reserve fund see revenue line 01-0-000-39150-000); City Hall existing conditions report \$50,000; City Hall sprinkler system \$90,000; City Hall electrical system improvements (work in progress); MSD garage: raise roof & update employee facilities \$105,000; Sand/Salt shed replacement \$52,000; Proulx Center gym ceiling \$30,000; Odell Cottage renovation \$50,000
01-9-013-40740-000 Machinery & Equip CO - Mach & Equip		650,000	650,000	0	0	0	-100.0%	capital leases are budgeted in applicable departmental budgets
01-9-014-40791-000 Other Improvements Other Improv.		0	0	320,000	0	0	#DIV/0!	Cheney Street retaining wall and road reconstruction
01-9-014-40791-432 Other Improvements Other Improv.-Roads Haynes Brook		369,761	20,113	0	202,306	202,306	-45.3%	from one time highway block money from State of NH
01-9-014-40798-000 Other Improvements CO - Infrastructure		505,000	533,902	895,000	0	0	-100.0%	Proposed 20 year road program for 62 miles of road: 4 miles per year @ \$200,000/mile=\$800,000/year; Grading , shouldering, prep for road replacement program \$35,000; sidewalk resurfacing, removal, reconstruction \$60,000
Total Capital Outlay	0	1,531,761	1,211,015	1,599,000	209,306	209,306	-86.3%	

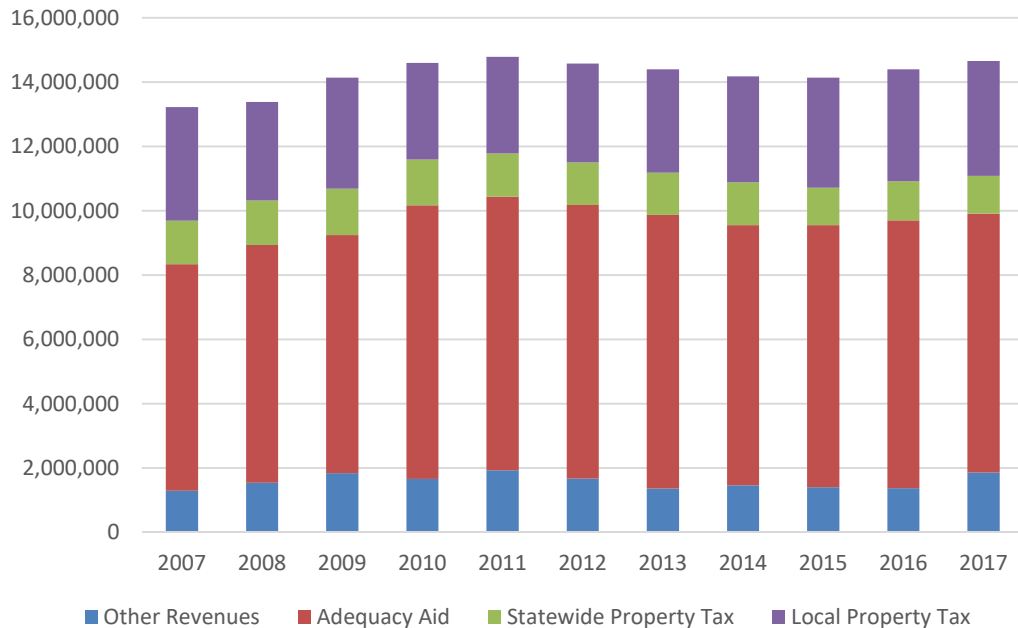
Franklin School District % of 11th Grade Proficient or Above



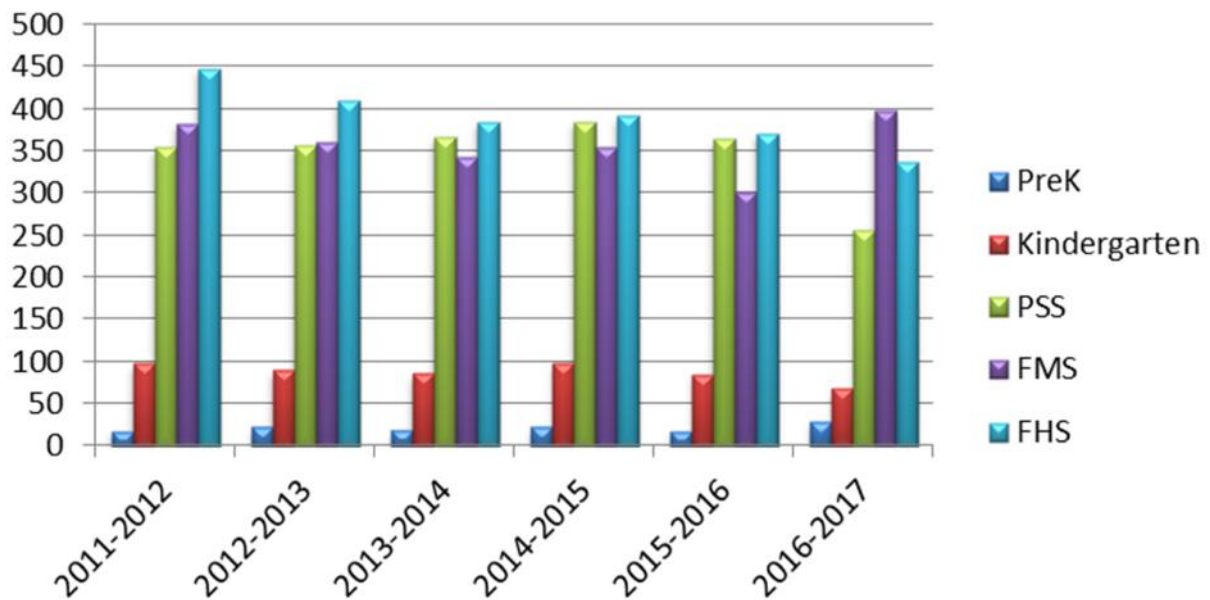
Franklin School District Enrollment



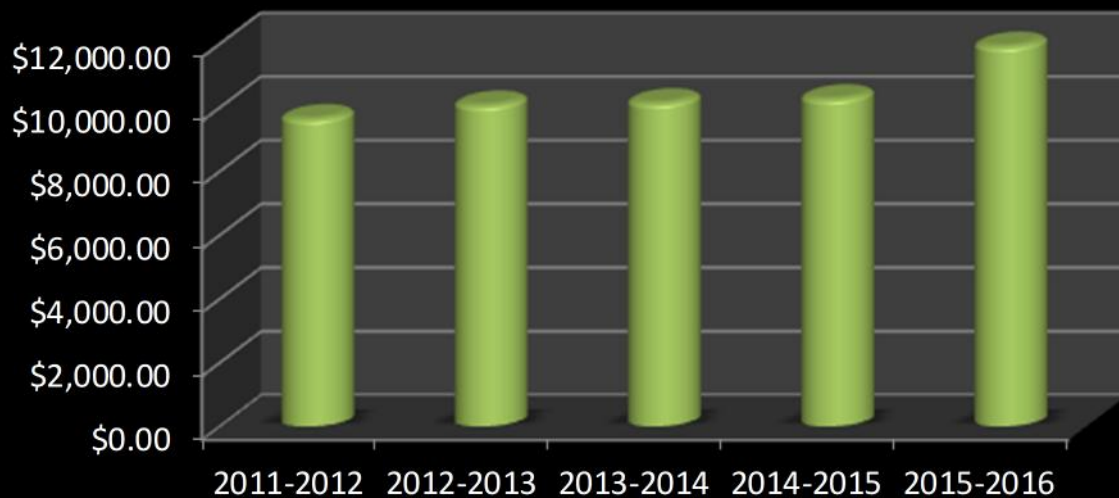
Franklin School District Total Budget By Revenue Source (Does not include Federal Grants approx \$2m)

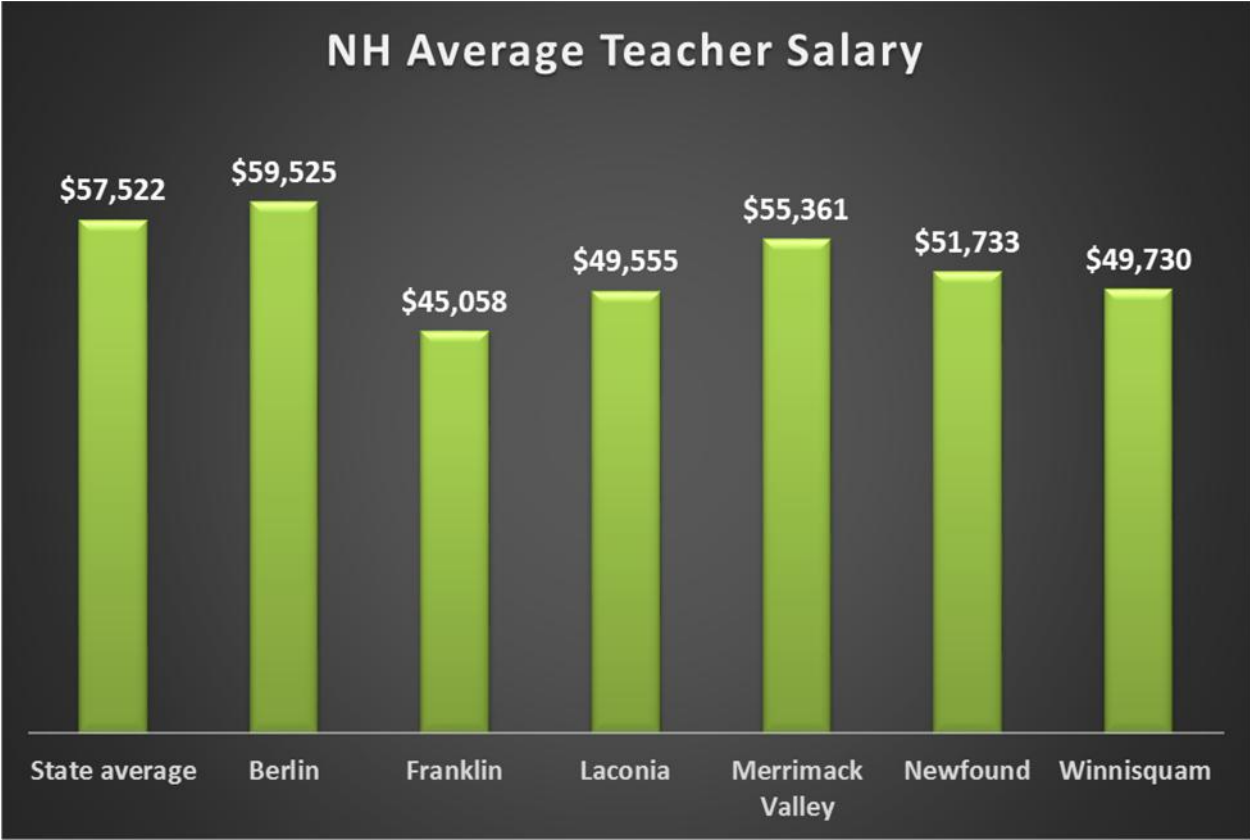


Five Year Enrollment by School



Franklin Average Per Pupil Expenditure





City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
		As of 6/30/17 unadjusted						
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
			School District As of 3/31/17		School Board Proposed Expenditures			
Component Unit - School District	The School Board of Franklin is dedicated to meeting the educational needs of all students in a safe learning environment							
1100 - Regular education	0	5,390,571	3,041,380	5,450,917	4,964,579	4,964,579	-7.9%	
1210 - Special education		2,954,487	1,588,249	3,178,431	3,022,860	3,022,860	2.3%	
1220 - Summer SPED		39,733	20,917	39,446	39,446	39,446	-0.7%	
1250 - Alternative education program		13,120	7,543	14,620	13,120	13,120	0.0%	
1260 - ESL services		0	47	768	768	768	#DIV/0!	
1300 - Vocational education		80,000	60,446	80,000	80,000	80,000	0.0%	
1411 - Extra curricular		15,500	0	17,100	17,100	17,100	10.3%	
1420 - Athletics		250,655	160,255	252,882	241,871	241,871	-3.5%	
1600 - Adult ed		21,914	13,799	21,914	21,914	21,914	0.0%	
2113 - Social work services		62,586	35,731	125,172	61,974	61,974	-1.0%	
2122 - Counseling		423,223	252,620	451,315	447,815	447,815	5.8%	
2134 - Nursing services		179,170	107,953	184,516	183,516	183,516	2.4%	
2140 - Psychological services		140,877	62,210	138,658	138,058	138,058	-2.0%	
2152 - Speech pathology		357,376	227,772	409,224	409,224	409,224	14.5%	
2153 - Audiology		500	3,498	500	500	500	0.0%	
2160 - Occupational therapy		212,183	121,930	286,248	246,772	246,772	16.3%	
2162 - Physical Therapy		99,580	52,081	99,580	99,580	99,580	0.0%	
2210 - Curriculum trainer		5,853	3,761	6,603	6,603	6,603	12.8%	
2213 - Instructional staff training		3,000	185	13,000	3,000	3,000	0.0%	
2222 - School library		158,290	87,947	162,165	153,629	153,629	-2.9%	
2225 - Computer assisted instruction		74,717	31,650	140,931	94,743	94,743	26.8%	
2311 - School board services		6,741	4,541	9,432	6,741	6,741	0.0%	
2313 - District treasurer		1,905	696	1,905	1,905	1,905	0.0%	
2317 - Audit		15,000	8,000	15,000	20,000	20,000	33.3%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
2318 - Legal		30,000	12,260	30,000	15,000	15,000	-50.0%	
2321 - Office of the superintendent		700,245	250,245	793,785	310,426	310,426	-55.7%	
2410 - Office of principal		835,365	568,464	870,782	834,227	834,227	-0.1%	
2490 - Other admin services		6,100	76	11,100	6,100	6,100	0.0%	
2510 - Business services		0	0	0	268,450	268,450	#DIV/0!	
2610 - Supervision of buildings & grounds		78,318	53,841	78,336	78,969	78,969	0.8%	
2620 - Operation of buildings		1,077,102	670,864	1,047,563	1,044,513	1,044,513	-3.0%	
2630 - Care of grounds		34,587	10,744	34,587	32,337	32,337	-6.5%	
2640 - Repair & maint equip		53,968	49,896	53,968	53,968	53,968	0.0%	
2650 - Vehicle oper & maint		7,500	5,556	7,500	7,500	7,500	0.0%	
2721 - Student transportation		361,302	161,951	363,198	352,198	352,198	-2.5%	
2722 - SPED transportation		300,000	134,995	285,000	285,000	285,000	-5.0%	
2723 - Vocational transportation		42,250	25,269	42,250	42,250	42,250	0.0%	
2724 - Athletic transportation		40,510	21,846	40,510	38,060	38,060	-6.0%	
2725 - Field trip transportation		9,975	3,980	13,300	9,975	9,975	0.0%	
2844 - Operation of information systems		66,267	37,013	49,884	132,550	132,550	100.0%	
2900 - Other support services		8,339	238	8,339	8,339	8,339	0.0%	
5100 - Debt services		497,482	101,358	497,482	528,260	528,260	6.2%	
Federal grants					1,884,500	1,884,500		
Total Component Unit - School District	0	14,656,292	8,001,806	15,327,912	16,208,339	16,208,339	10.6%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
INTERFUND OPERATING TRANSFERS OUT								
Special Revenue Funds								
01-9-051-40911-000 Trans to SRFs Trans to Conservation		463	463	400	400	400	-13.6%	Conservation Commission
01-9-051-40912-000 Trans to SRFs Trans to Heritage		400	400	400	400	400	0.0%	Heritage Commission
01-9-051-40913-000 Trans to SRFs Trans to Dare		500	500	500	500	500	0.0%	DARE program
01-9-051-40915-000 Trans to SRFs Trans to Library		263,412	0	273,106	269,580	269,580	2.3%	Supports library wage and benefit lines plus \$51,500 stipend
Total Special Revenue Funds	0	264,775	1,363	274,406	270,880	270,880	2.3%	
Capital Reserve Funds								
01-9-053-40975-000 Trf to CRF - Bessie Rowell		20,000	20,000	20,000	20,000	20,000	0.0%	\$5,000 annual payment from each occupant including City for future capital repairs; (3) non City occupants portion (\$15,000) offset by revenue line 01-1-944-35040-000
01-9-053-40976-000 Transfer to CRF - Municipal Bldgs		216,311	216,311	0	120,000	120,000	-44.5%	
Total Capital Reserve Funds	0	236,311	236,311	20,000	140,000	140,000	-40.8%	
GRAND TOTAL INTERFUND OPERATING TRANSFERS OUT	0	501,086	237,674	294,406	410,880	410,880	-18.0%	
TOTAL CITY BUDGET	467,421	26,862,399	19,069,888	28,033,812	27,658,525	27,658,525	3.0%	
			Municipal	12,705,900	11,450,186	11,450,186		Ties to Resolution 01-18 per DRA rules
			School District	15,327,912	16,208,339	16,208,339		Ties to Resolution 01-18 per DRA rules
TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY & EXEMPTIONS								
01-0-000-31101-000 Overlay		31,000	14,390	31,000	31,000	31,000	0.0%	
01-0-000-31102-000 Vet Exemptions		138,150	135,720	135,720	137,325	137,325	-0.6%	
01-0-000-24500-000 Reserve for Tax Increment Financing District		16,482	16,482	20,000	20,000	20,000	21.3%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-0-000-40978-000 Transfer to County		1,556,524	1,556,524	1,618,785	1,618,785	1,618,785	4.0%	
TOTAL TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY & EXEMPTIONS	0	1,742,156	1,723,116	1,805,505	1,807,110	1,807,110	3.7%	
GRAND TOTAL GENERAL FUND EXPENDITURES	467,421	28,604,555	20,793,005	29,839,317	29,465,635	29,465,635	3.0%	
FY2017 General Fund Appropriated Expenditures Proof:								
Original Budget (Resolution 01-17)	27,881,302	eliminates the duplication of tax (\$4,749,122) & one time transfer to school district (\$413,499)						
Supplemental Budget Appropriations:								
Resolution 04-17 (Police Grant)	14,400							
Resolution 05-17 (Police Grant)	8,910							
Resolution 06-17 (Valuation Pick Ups)	216,311							
Resolution 08-17 (Macosko tool sale to nuisance abatement)	2,600							
Resolution 09-17 (trf from outside detail fund for vehicle maint)	5,600							
Resolution 10-17 NHDES grant for clean up of Macosko property to nuisance abatement	59,000							
Resolution 11-17 nuisance abatement	20,000							
DRA tax rate setting adjustments	(5,579)							
Non Lapsing Appropriation From Prior Year:								
Resoution 11-15 (Haynes Brook)	369,761							
Resolution 03-16 (USDA Rural Technical Assistance)	32,250							
Total FY2017 General Fund Appropriated Expenditures	28,604,555							

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
CAPITAL PROJECTS EXPENDITURES								
04-9-014-40798-431 Other Improvements CO - Infrastructure Cross Street Water Tank		205,885	28,492	0	0	0	-100.0%	
TOTAL CAPITAL PROJECTS EXPENDITURES	0	205,885	28,492	0	0	0	-100.0%	
FY2017 Capital Fund Appropriated Expenditures Proof:								
Original Budget (Resolution 01-17)	0							
Non Lapsing Appropriation From Prior Year:								
Resolution 12-15 (Cross Street Tank/Route 3 Water Main)	205,885							
Total FY2017 Capital Fund Appropriated Expenditures	205,885							

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
GRANT FUND EXPENDITURES								
MMRS Exp - 429		35,000	15,459	35,000	35,000	35,000	0.0%	
14-9-012-40720-433 Buildings CO - Bldgs CDBG - CATCH		499,334	0	0	0	0	-100.0%	
TOTAL GRANT FUND EXPENDITURES	0	534,334	15,459	35,000	35,000	35,000	-93.4%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
		As of 6/30/17 unadjusted						
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES								
24-5-211-40430-000 Admin Bldg Repairs & Maint		500	0	500	500	500	0.0%	
24-5-211-40611-000 Admin Supplies - Spec Department		2,000	8,395	4,000	4,000	4,000	100.0%	Program expenses
24-5-211-40684-000 Admin Instructor Programs		8,000	7,438	8,000	8,000	8,000	0.0%	
24-5-211-40690-000 Admin Misc Supplies		4,000	2,767	2,000	2,000	2,000	-50.0%	Soda and food purchases
24-5-211-40691-000 Admin Misc Expend		500	2,230	500	500	500	0.0%	
24-5-211-40880-000 Admin Scholarships		500	0	500	500	500	0.0%	
TOTAL PARKS & RECREATION SPECIAL REVENUE FUND EXPENDITURES	0	15,500	20,830	15,500	15,500	15,500	0.0%	

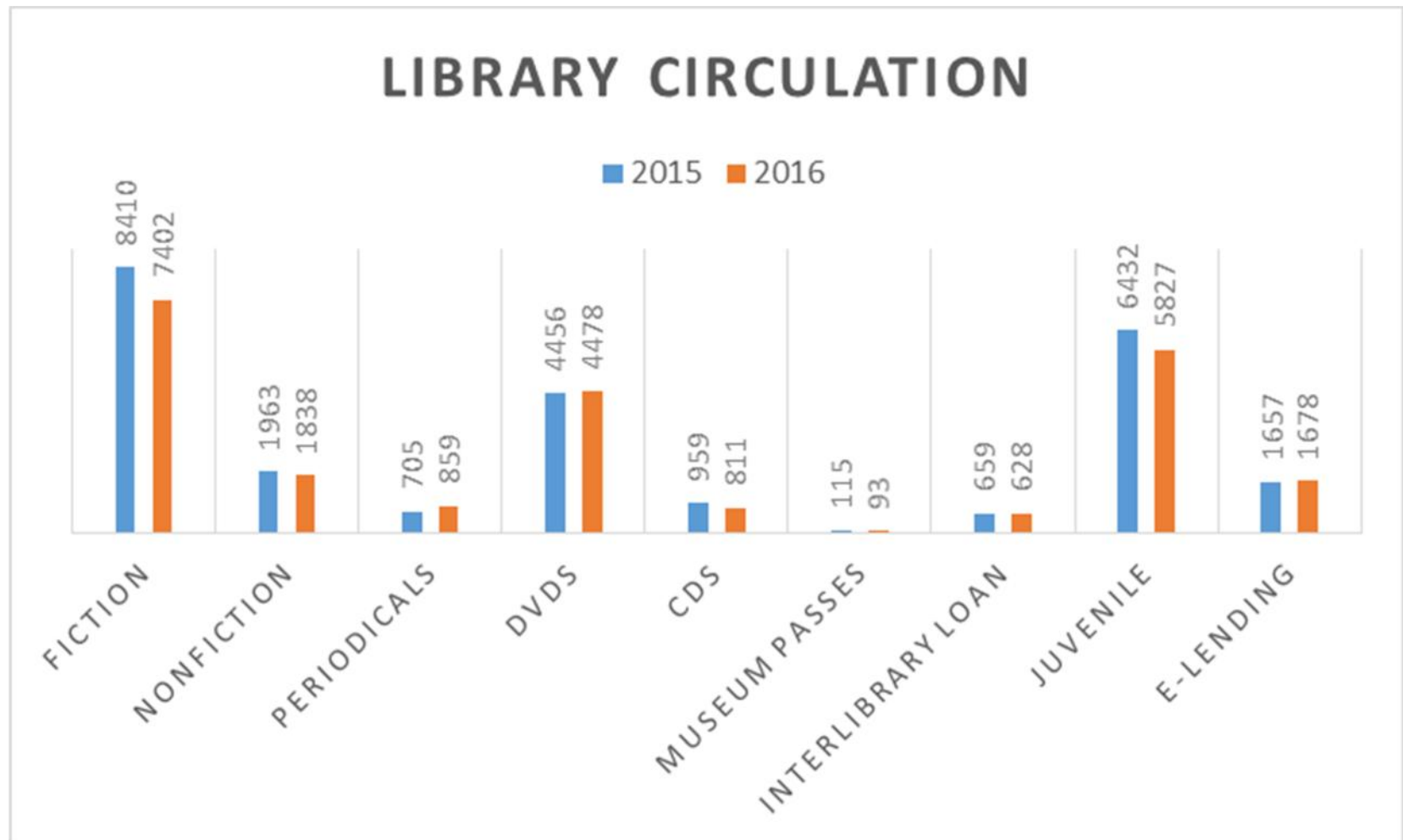
City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
		As of 6/30/17 unadjusted						
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES								
25-0-000-40110-000 FT Wages		6,640	17,012	6,680	6,680	6,680	0.6%	\$40/hour officer ratex167 hours
25-0-000-40220-000 FICA		0	249	0	0	0	#DIV/0!	6.2% (set by federal government)
25-0-000-40225-000 Medicare		96	266	97	97	97	0.9%	1.45% (set by federal government)
25-0-000-40230-000 NHRS		1,752	30	1,966	1,966	1,966	12.2%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
25-0-000-40260-000 WC Ins		201	0	165	165	165	-18.1%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
25-0-000-40850-000 Spec Fund Expend		1,271	0	1,113	1,113	1,113	-12.5%	Administrative fee retained by fund
25-0-000-40901-000 Trans to General Fund		5,600	0	0	0	0	-100.0%	
TOTAL OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES	0	15,560	17,557	10,020	10,020	10,020	-35.6%	

Library

REGISTRATIONS 246

COMPUTER USERS 4683

WI-FI TRAFFIC 911.3 MKB



City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
LIBRARY SPECIAL REVENUE FUND EXPENDITURES	<i>The Franklin Public Library provides free and equal access to information and ideas through books, programs, and other resources (including computers) to all members of the community.</i>							
31-5-521-40110-000 Admin FT Wages		138,657	143,616	141,527	138,658	138,658	0.0%	Library Director (Sargent); Children's Librarian (Stolworthy); Library Assistant (Niven)
31-5-521-40120-000 Admin PT Wages		2,805	544	2,864	2,805	2,805	0.0%	Library page (Leighton)
31-5-521-40210-000 Admin Health & Dental Ins		42,518	44,002	48,390	48,390	48,390	13.8%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
31-5-521-40215-000 Admin Life Ins		1,141	1,134	1,163	1,141	1,141	0.0%	0% change in rates from prior year; premiums are a % of wages
31-5-521-40220-000 Admin FICA		8,771	8,938	8,952	8,771	8,771	0.0%	6.2% (set by federal government)
31-5-521-40225-000 Admin Medicare		2,051	2,090	2,094	2,051	2,051	0.0%	1.45% (set by federal government)
31-5-521-40230-000 Admin NHRS		15,488	14,093	16,106	15,779	15,779	1.9%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
31-5-521-40250-000 Admin Unemployment		96	105	117	117	117	21.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
31-5-521-40260-000 Admin WC Ins		385	373	393	368	368	-4.4%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
31-5-521-40299-000 Admin Mileage Reimb		500	240	500	500	500	0.0%	NH Library Association & NH Library Trustees Association
31-5-521-40433-000 Library Service Contracts		20,000	29,386	20,000	20,000	20,000	0.0%	computer networks, elevator, telephone system, photocopier, microfilm reader/printer
31-5-521-40439-000 Admin Other Contracted Services		16,650	16,404	16,650	16,650	16,650	0.0%	Great Northern cleaning contract
31-5-521-40560-000 Admin Membership/Dues		500	150	500	500	500	0.0%	NHLA & NHLTA
31-5-521-40620-000 Admin Supplies - Office		3,000	1,461	3,000	3,000	3,000	0.0%	copy paper, toner cartridges, etc.
31-5-521-40670-000 Admin Books & Pub		20,000	14,611	20,000	20,000	20,000	0.0%	books, periodicals, audio-visual, online content, museum passes
31-5-521-40685-000 Admin Supplies - Spec Program		4,370	2,772	4,370	4,370	4,370	0.0%	summer reading programs, community day, school vacation events
31-5-521-40813-000 Library Utilities		12,000	12,494	12,000	12,000	12,000	0.0%	heat, electric, phone, cable, water/sewer
TOTAL LIBRARY SPECIAL REVENUE FUND EXPENDITURES	0	288,932	292,412	298,626	295,100	295,100	2.1%	

City of Franklin, New Hampshire								
FY2018 Budget								
Expenditures								
	As of 6/30/17 unadjusted							
	Prior Year Encumbrances	FY2017 Appropriated Expenditures	FY2017 Actual Expenditures	FY2018 Department Proposed Expenditures	FY2018 Manager Proposed Expenditures	FY2018 City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
FOOD SERVICE SPECIAL REVENUE FUND EXPENDITURES								
Food Service Operations		624,096	366,983	652,351	607,969	607,969	-2.6%	
Fresh Fruit & Produce Program		24,000	3,474	24,000	24,000	24,000	0.0%	
TOTAL FOOD SERVICE SPECIAL REVENUE FUND EXPENDITURES	0	648,096	370,457	676,351	631,969	631,969	-2.5%	

MUNICIPAL SERVICES DEPARTMENT
STATISTICAL DATA BY DIVISION
CALENDER YEAR 2016

WATER DEPARTMENT

- 4 Full Time Employees
- 6 N.H. Certified Public Water System Operators
- 2,422 Service Connections
- 57 Miles of Water Mains
 - 354 Fire Hydrants
 - 873 Gate Valves
- 5 Water Tanks with 4 Pressure Zones
 - 1 Water Treatment Plant
 - 6 Pumping Stations
- 3 pressure reducing chambers
- 5 Emergency Generators
- 3 Well Fields (Gravel Packed)
- 573,060 Gallons of Water = Average Daily Demand
- 445,339 Gallons of Water = Average Daily Metered/ Billable=22%
unaccounted for water
- New water pipe installed 962 feet in Terrace Rd.

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
WATER ENTERPRISE FUND							
Water Administration							
21-0-331-40110-000 Water Admin FT Wages	280,675	291,783	297,640	287,264	287,264	2.3%	Working Foreman (Hanscom); Heavy Equipment Operator II (Leifester); Heavy Equipment Operator I (Kreis); Light Equipment Operator (Malcolm); City Clerk's Office (Gargano, Morang, Davis 10%); Finance Director (Milner 5%); Accountant (Newton 10%); Finance Assistant (Kulacz 10%); MSD Director (Sullivan 45%); MSD Deputy Director (Barry 65%); MSD Account Clerk (Creasey 45%); Mechanical Garage Wages (Waltos & Small 5%)
21-0-331-40140-000 Water Admin OT Wages	42,000	44,020	42,000	42,000	42,000	0.0%	Daily system checks & emergency response
21-0-331-40210-000 Water Admin Health & Dental Ins	120,465	106,231	118,923	118,923	118,923	-1.3%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
21-0-331-40215-000 Water Admin Life Ins	2,305	2,052	2,438	2,357	2,357	2.3%	0% change in rates from prior year; premiums are a % of wages
21-0-331-40220-000 Water Admin FICA	20,006	20,525	21,058	20,414	20,414	2.0%	6.2% (set by federal government)
21-0-331-40225-000 Water Admin Medicare	4,679	4,800	4,925	4,774	4,774	2.0%	1.45% (set by federal government)
21-0-331-40230-000 Water Admin NHRS	32,046	31,791	38,651	37,470	37,470	16.9%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
21-0-331-40250-000 Water Admin Unemployment	198	216	242	242	242	22.1%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half of FY18 is estimated at the same rate as calendar 2017.
21-0-331-40260-000 Water Admin WC Ins	8,179	7,940	8,645	7,989	7,989	-2.3%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
21-0-331-40291-000 Water Admin Staff Devel	3,200	3,140	3,200	3,200	3,200	0.0%	6 NHDES certified operators required by State. Costs include annual mandatory training and license costs.
21-0-331-40320-000 Water Admin Legal	500	0	500	500	500	0.0%	All legal costs related to water issues to include lien costs for non-payment of water bills
21-0-331-40330-000 Water Admin Audit	2,700	5,750	2,706	2,706	2,706	0.2%	Portion of audit of Water fund
21-0-331-40335-000 Water Admin Engineering	4,500	9,285	6,000	6,000	6,000	33.3%	Cost to include contract engineering work (Levy) and GIS mapping/data collection
21-0-331-40341-000 Water Admin Telephone	4,000	5,943	6,500	6,500	6,500	62.5%	(5) Cell phones, office phones including Tannery Street and water treatment plant (50% Water; 50% Sewer)
21-0-331-40342-000 Water Admin Software Maint	6,482	9,679	9,549	9,549	9,549	47.3%	Accufund & Avitar support and maintenance; Avitar software; IT Contract

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
21-0-331-40350-000 Medical	1,500	254	1,500	1,500	1,500	0.0%	random drug testing, annual physicals, etc.
21-0-331-40410-000 Water Admin Electricity	2,500	2,325	2,500	2,500	2,500	0.0%	50% Administration Building
21-0-331-40411-000 Water Admin Heating Oil/Gas	2,000	3,108	3,000	3,000	3,000	50.0%	50% Administration Building
21-0-331-40430-000 Water Admin Bldg Repairs & Maint	300	115	300	300	300	0.0%	Paper towels, etc.; any repairs to office building (Water Fund share)
21-0-331-40439-000 Water Admin Other Contracted Services	4,560	4,284	4,560	4,560	4,560	0.0%	50% of MSD Bldg. Cleaning Contract (50%); Printing of consumer confidence reports; Cartographics annual mapping support
21-0-331-40440-000 Water Admin Equip Lease	400	298	400	400	400	0.0%	Portion of MSD office copier
21-0-331-40521-000 Water Admin General Liability	43,277	43,277	34,537	34,537	34,537	-20.2%	Insurance costs related to the operation of the Water fund
21-0-331-40528-000 Water Admin Gen Liab Deduct	1,000	0	1,000	1,000	1,000	0.0%	Any insurance claim deductibles for Water Dept. claims
21-0-331-40551-000 Water Admin Advert/Legal Notices	400	0	400	400	400	0.0%	Legal notices as needed; newspaper ads
21-0-331-40560-000 Water Admin Membership/Dues	1,100	990	1,100	1,100	1,100	0.0%	AWWA, NHWWA, NEWWA
21-0-331-40620-000 Water Admin Supplies - Office	1,000	776	1,000	1,000	1,000	0.0%	Paper, pens, etc. for Water Dept.
21-0-331-40625-000 Water Admin Postage	3,500	2,974	3,500	3,500	3,500	0.0%	Mailing Consumer Reports, bills, etc.
21-0-331-40840-000 Water Admin PILOT	1,800	1,909	1,909	1,909	1,909	6.1%	Payment in lieu of taxes for Water Dept. land in Sanbornton
21-0-331-40980-000 Water Admin Debt Serv - Princ	258,700	199,272	247,649	247,649	247,649	-4.3%	USDA Rural Development (Water Treatment Facility - expires 2040); DWSRF West Franklin Water Tanks (expires 2034); Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027)
21-0-331-40981-000 Water Admin Debt Serv - Interest	162,007	162,007	197,612	197,612	197,612	22.0%	USDA Rural Development (Water Treatment Facility - expires 2040); DWSRF West Franklin Water Tanks (expires 2034); Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027); placeholder for Pleasant Street pressure reducing vault rehabilitation project (\$29,000)
Total Water Administration	1,015,979	964,744	1,063,942	1,050,855	1,050,855	3.4%	
Water Distribution							

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
21-0-332-40439-000 Water Operations Other Contracted Services	74,000	39,028	74,000	74,000	74,000	0.0%	2,422 Connections and 57 miles of pipe; outside contract work for water service and water main repairs and replacements; taps, emergency repairs; SCADA & electrical services \$22,000; Sanbornton well rehabilitation (4 * \$8,000); annual calibration of pumping stations (5) @ \$2,000 each
21-0-332-40610-000 Water Operations Supplies - Operating	45,000	28,595	45,000	45,000	45,000	0.0%	Piping for services and water mains; hydrants, curb stops; specialized tools. Stone, gravel & asphalt for trench and street repairs.
21-0-332-40611-000 Water Operations Supplies - Spec Department	500	0	500	500	500	0.0%	Purchase of biodegradable antifreeze for winterizing hydrants
21-0-332-40636-000 Water Operations Fuel Gas/Diesel	25,000	20,767	25,000	25,000	25,000	0.0%	Fuel, motor oil, hydraulic oil for motorized equipment
21-0-332-40642-000 Water Operations Uniforms	7,700	8,151	7,700	7,700	7,700	0.0%	Uniforms, boots, gloves, safety equipment per union contract
21-0-332-40660-000 Water Operations Vehicle Maint	15,000	3,781	15,000	15,000	15,000	0.0%	Repairs to van, service truck, backhoe, 1 ton and 6 wheel dump trucks
21-0-332-40740-000 Water Operations CO - Mach & Equip	10,000	14,355	10,000	10,000	10,000	0.0%	Ongoing meter repair and replacement; misc. repairs to water department machinery & equipment
21-0-332-40798-000 Water Operations CO - Infrastructure	265,000	141,728	270,000	320,715	320,715	21.0%	Acme 2 well rehabilitation \$240,000; No. Main Street 12 service connections from 8 inch to 12 inch water main \$30,000; Remaining Vault Design From FY17 Budget \$50,715
Total Water Distribution	442,200	256,406	447,200	497,915	497,915	12.6%	
Water Supply	Excludes Water Treatment Facility						
21-0-333-40345-000 Water Supply/Distrib Equip Maint	5,000	331	5,000	5,000	5,000	0.0%	General maintenance
21-0-333-40410-000 Water Supply/Distrib Electricity	66,000	63,653	66,000	66,000	66,000	0.0%	Electrical costs for all system buildings and pumping stations
21-0-333-40411-000 Water Supply/Distrib Heating Oil/Gas	6,700	7,474	6,700	6,700	6,700	0.0%	Cost to heat pumping stations, water garage and other buildings
21-0-333-40430-000 Water Supply/Distrib Bldg Repairs & Maint	5,000	3,420	5,000	5,000	5,000	0.0%	(6) pumping stations and Tannery Street garage maintenance and upkeep
21-0-333-40439-000 Water Supply/Distrib Other Contracted Services	4,700	4,446	4,700	4,700	4,700	0.0%	State DES water testing & specialty testing by private labs

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
21-0-333-40610-000 Water Supply/Distrib Supplies - Operating	7,000	7,270	7,000	7,000	7,000	0.0%	Disinfection chemicals and soda ash for Sanbornton pumping station
Total Water Supply	94,400	86,594	94,400	94,400	94,400	0.0%	
Water Treatment Facility							
21-0-334-40410-000 Electricity-Water Treatment Facility	52,500	38,900	52,500	52,500	52,500	0.0%	Electrical cost for Acme wells 1 and 2 and Water Treatment Facility (pump, light, dehumidify buildings)
21-0-334-40411-000 Heating Oil/Gas - Water Treatment Facility	4,200	2,930	4,200	4,200	4,200	0.0%	Heating cost for water treatment facility
21-0-334-40430-000 Water Treatment Facility Bldg Repairs & Maint	2,500	6,579	2,500	2,500	2,500	0.0%	Cleaning supplies to maintain sanitary conditions; filtration & SCADA parts inventory
21-0-334-40490-000 Water Treatment Facility Other Property Service	11,600	16,167	11,600	11,600	11,600	0.0%	Annual preventive maintenance filtration system \$9,600; HVAC \$500; annual calibration plant meters \$1,500
21-0-334-40610-000 Operating Supplies - Water Treatment Facility	30,000	40,646	30,000	30,000	30,000	0.0%	Disinfection and soda ash costs for water treatment facility and Sanbornton wells; supplies for meters and testing equipment
Total Water Treatment Facility	100,800	105,221	100,800	100,800	100,800	0.0%	
TOTAL WATER ENTERPRISE FUND EXPENSES	1,653,379	1,412,965	1,706,342	1,743,970	1,743,970	5.5%	

MUNICIPAL SERVICES DEPARTMENT
STATISTICAL DATA BY DIVISION
CALENDER YEAR 2016

SANITARY SEWER DEPARTMENT

- 2 Full Time Employees
- 1,886 Service Connections
- 31 Miles of Sewer Mains
- 693 City Sewer Manholes / 146 WRBP Manholes / 52 Private Manholes
 - 61% of City Sewer Budget = Franklin Share to WRBP
 - 10 WRBP Member Communities with 14,500 Service Connections
- 4.5 Million Gallons per Day = Average Daily Flow (excludes I + I) at WWTP
- Gallons of Franklin Waste Water Disposed of Annually (excludes I + I)
 - Derived by using 79% of total water customer base

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
SEWER ENTERPRISE FUND							
Sewer Administration							
22-0-321-40110-000 Sewer Internal Operations FT Wages	125,117	122,758	136,114	131,831	131,831	5.4%	Heavy Equipment Operator II (Cornell); Light Equipment Operator (Adams); City Clerk's Office (Gargano, Morang, Davis 10%); Finance Director (Milner 5%); Accountant (Newton 10%); Finance Assistant (Kulacz 10%); MSD Director (Sullivan 15%); MSD Deputy Director (Barry 15%); MSD Account Clerk (Creasey 55%); Mechanical Garage Wages (Waltos & Small 5%)
22-0-321-40140-000 Sewer Internal Operations OT Wages	11,000	14,248	11,000	11,000	11,000	0.0%	
22-0-321-40210-000 Sewer Internal Operations Health & Dental Ins	59,525	42,460	69,678	69,678	69,678	17.1%	New Hampshire Interlocal Trust Harvard Pilgrim \$15 co-pay; 0/25/40 RX; \$2,000 single/\$4,000 family (medical), \$4,000 single/\$8,000 family (prescription) Out of Pocket; 14.58% health increase over FY17 rates; 0% dental rate change; Rate & enrollment changes affect this line year over year
22-0-321-40215-000 Sewer Internal Operations Life Ins	1,030	784	1,117	1,084	1,084	5.2%	0% change in rates from prior year; premiums are a % of wages
22-0-321-40220-000 Sewer Internal Operations FICA	8,439	8,381	9,121	8,856	8,856	4.9%	6.2% (set by federal government)
22-0-321-40225-000 Sewer Internal Operations Medicare	1,974	1,960	2,133	2,071	2,071	4.9%	1.45% (set by federal government)
22-0-321-40230-000 Sewer Internal Operations NHRS	14,285	11,185	16,742	16,254	16,254	13.8%	Retirement rates as of 7/1/17: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire (increased from 11.17%, 15.67%, 26.38% and 29.16% respectively in FY2017)
22-0-321-40250-000 Sewer Internal Operations Unemployment	96	105	121	121	121	25.9%	25.3% rate increase from FY2017; premiums are allocated per regularly scheduled employee. Coverage is per calendar year - 2nd half or FY18 is estimated at the same rate as calendar 2017.
22-0-321-40260-000 Sewer Internal Operations WC Ins	3,097	3,007	3,387	3,137	3,137	1.3%	1.3% decrease in contribution rates from FY2017; premiums are a % of wages
22-0-321-40320-000 Sewer Internal Operations Legal	500	0	500	500	500	0.0%	Legal expenses related to Sewer to include lien costs for non-payment of sewer fees
22-0-321-40330-000 Sewer Internal Operations Audit	2,475	2,475	2,460	2,460	2,460	-0.6%	Portion of audit for Sewer Dept.
22-0-321-40335-000 Sewer Internal Operations Engineering	10,000	14,706	10,000	10,000	10,000	0.0%	Preliminary engineering work for projects; any other sewer related engineering items \$10,000 and NHDES/USEPA/NPDES permit requirements.

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
22-0-321-40341-000 Telephone - Sewer	600	345	600	600	600	0.0%	Metrocast (phone & internet) - 50% water/sewer garage
22-0-321-40342-000 Sewer Internal Operations Software Maint	5,144	4,894	4,556	4,556	4,556	-11.4%	Accufund & Avitar support and maintenance; Avitar software; IT Contract
22-0-321-40350-000 Medical - Sewer	300	0	300	300	300	0.0%	random drug testing, annual physicals, etc.
22-0-321-40410-000 Sewer Internal Operations Electricity	1,300	2,574	2,100	2,100	2,100	61.5%	Electricity for So Salloway & Dana Court pumping station; 50% of water/sewer Tannery Street garage
22-0-321-40411-000 Sewer Internal Operations Heating Oil/Gas	700	1,306	700	700	700	0.0%	50% water/sewer Tannery Street garage
22-0-321-40430-000 Bldg Maint - Sewer	1,000	2,858	1,000	1,000	1,000	0.0%	50% supplies at water/sewer Tannery Street garage
22-0-321-40439-000 Sewer Internal Operations Other Contracted Services	15,000	14,931	15,000	15,000	15,000	0.0%	Maintenance of 1886 sewer connections & 27 miles City sanitary sewer system
22-0-321-40440-000 Sewer Internal Operations Equip Lease	0	255	472	472	472	#DIV/0!	Portion of MSD office copier
22-0-321-40521-000 Sewer Internal Operations General Liability	10,819	10,819	8,743	8,743	8,743	-19.2%	Portion of all insurance related to Sewer
22-0-321-40528-000 Sewer Internal Operations Gen Liab Deduct	1,000	0	1,000	1,000	1,000	0.0%	Sewer related damages to private property (deductible)
22-0-321-40610-000 Sewer Internal Operations Supplies - Operating	600	750	600	600	600	0.0%	Paper, pens, general office materials
22-0-321-40611-000 Sewer Internal Operations Supplies - Spec Department	15,000	17,305	15,000	15,000	15,000	0.0%	Operating supplies relating to sewer system: pipe, manholes, road materials, equipment, tools
22-0-321-40620-000 Sewer Internal Operations Supplies - Office	1,500	912	1,500	1,500	1,500	0.0%	Printing costs for billing and other office supplies. 1/3 of copier maintenance
22-0-321-40625-000 Sewer Internal Operations Postage	2,600	2,158	2,600	2,600	2,600	0.0%	Postage for mailing sewer bills
22-0-321-40660-000 Sewer Internal Operations Vehicle Maint	3,000	2,376	3,000	3,000	3,000	0.0%	Parts for 2 jet rodders, 1 ton dump truck (50%), sewer van, excavator.
22-0-321-40740-000 Sewer Internal Operations CO - Mach & Equip	35,590	35,590	28,241	28,241	28,241	-20.6%	2nd year payment of 6 year lease purchase of track drive excavator.
22-0-321-40798-000 Sewer Internal Operations CO - Infrastructure	200,000	185,170	200,000	200,000	200,000	0.0%	6th Year required implementation of USEPA NPDES permit including operation & maintenance plan requirements; meter replacement
22-0-321-40980-000 Sewer Internal Operations Debt Serv Princ	37,888	37,888	39,158	39,158	39,158	3.4%	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	16,563	16,563	15,293	15,293	15,293	-7.7%	NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026)

City of Franklin, New Hampshire							
FY2018 Budget							
Expenses							
	As of 6/30/17 unadjusted						
	FY2017 Appropriated Expenses	FY2017 Actual Expenses	FY2018 Department Proposed Expenses	FY2018 Manager Proposed Expenses	FY2018 City Council Adopted Expenses	% Change Over Prior Year Appropriated Expenses	Account Detail
Total Sewer Administration	586,142	558,763	602,236	596,855	596,855	1.8%	
Sewer External Operations	Winnepesaukee River Basin Program - 10 community program with shared costs based on a formula established in the 70's. Program is operated by State of New Hampshire with a local advisory board made up of participating communities.						
22-0-322-40581-000 Sewer External Operations WSPCC Admin	172,698	159,368	199,000	199,000	199,000	15.2%	
22-0-322-40582-000 Sewer External Operations WSPCC Capital	282,336	284,667	277,016	277,016	277,016	-1.9%	
22-0-322-40583-000 Sewer External Operations WSPCC O & M Costs	432,429	466,424	395,391	395,391	395,391	-8.6%	
22-0-322-40584-000 Sewer External Operations WSPCC Replacement Costs	41,739	8,823	41,739	41,739	41,739	0.0%	
Total Sewer External Operations	929,202	919,282	913,146	913,146	913,146	-1.7%	
TOTAL SEWER ENTERPRISE FUND EXPENSES	1,515,344	1,478,044	1,515,382	1,510,001	1,510,001	-0.4%	

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



SECTION 8 - GENERAL FUND REVENUE & EXPENDITURE HISTORY

City of Franklin, New Hampshire				
Municipal Departments General Fund Revenue History				
Account Number	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
01-0-000-31100-000 Property Taxes	6,295,836.52	6,417,791.65	6,684,972.10	6,696,724.90
01-0-000-31101-000 Overlay	(8,733.24)	(3,455.15)	(22,512.63)	(3,619.53)
01-0-000-31102-000 Vet Exemptions	(128,708.00)	(127,458.00)	(140,550.00)	(139,650.00)
01-0-000-31200-000 Land Use Change Tax	10,300.00		30,577.00	7,200.00
01-0-000-31850-000 Yield Tax	22,691.04	7,640.09	9,960.51	37,374.33
01-0-000-31851-000 Gravel Tax	131.04	104.00	207.36	105.68
01-0-000-31861-000 PILOT - FRH	17,755.56	19,442.34	20,122.82	20,122.82
01-0-000-31862-000 PILOT - Riverside	14,280.21	12,228.28	12,656.23	12,635.59
01-0-000-31864-000 PILOT Masonic Lodge		6,114.91	6,328.93	6,328.93
01-0-000-31892-000 Fishing/Hunting Tax	92.00	121.00	118.00	156.00
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	483.00	561.00	576.00	429.00
01-0-000-31899-000 Host Fee - CRSW	110,000.00	110,000.00	110,000.00	8,000.00
01-0-000-31900-000 Interest & Costs - Prop Tax	163,023.09	154,567.26	159,817.80	156,110.53
01-0-000-32150-000 Amusement Licenses	300.00	800.00	800.00	500.00
01-0-000-32200-000 Motor Vehicle Registrations	928,264.44	989,422.08	1,045,547.84	1,144,917.91
01-0-000-32300-000 Building Permits	25,492.56	26,988.45	41,650.25	35,452.04
01-0-000-32900-000 Municipal Agent Fees	28,725.00	29,203.00	29,345.00	30,413.00
01-0-000-32910-000 Dog Licenses	7,844.00	7,611.00	6,554.50	8,980.50
01-0-000-32940-000 Marriage Licenses	441.00	469.00	329.00	434.00
01-0-000-32950-000 Vital Stats	4,241.00	7,677.50	8,184.00	8,316.00
01-0-000-32999-000 Misc TC/TX Collections	6,285.56	5,201.82	3,909.74	3,616.18
01-0-000-33520-000 Meals & Room Tax	377,666.14	376,895.58	408,297.52	407,121.13
01-0-000-33540-000 Contingent Grant Revenue	157,385.66	54,139.03	37,646.68	66,581.87
01-0-000-33540-404 Contingent Grant Drug Free Communities	61,954.60	73,762.20	63,998.98	74,591.17
01-0-000-33560-000 Forest Land Reimbursement	86.94	39.42	72.90	72.78
01-0-000-33570-000 Flood Control Reimbursement	11,322.37	39,669.37	39,669.37	52,262.93
01-0-000-33591-000 Other State Grants	45,740.45			
01-0-000-35012-000 Sale of Tax Deeded Property	22,485.82	52,316.86	22,284.58	31,354.42
01-0-000-35020-000 Interest Income	13,031.00	9,861.23	9,856.35	10,058.32
01-0-000-35085-000 Donations from Non Public Sources				3,000.00

City of Franklin, New Hampshire				
Municipal Departments General Fund Revenue History				
Account Number	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
01-0-000-35090-000 Misc Revenues	11,253.85	205,873.51	160,673.73	252,041.25
01-0-000-39121-000 Transfer from Special Revenue Funds				1,200.00
01-0-000-39143-000 Trans from Fuel				756.73
01-0-000-39150-000 Trans from CRF's	34,764.00		169,397.00	171,162.00
01-0-000-39160-000 Trans from Trust & Agency	2,900.00	16,933.33	7,671.21	16,400.00
01-0-000-39401-000 Proceeds from Notes Payable	230,000.00			165,200.00
01-1-000-33111-435 Fed Grant - Operating USDA Rural Tech Assistance				17,750.00
01-1-000-34011-000 Planning Board Fees	2,408.00	3,315.00	4,827.01	2,237.00
01-1-000-34012-000 Zoning Board Fees	1,053.30	858.50	2,217.00	2,118.50
01-1-000-34015-000 Misc PLU Fees	2,030.25	1,867.25	1,962.25	1,666.25
01-1-000-35032-000 Lease Revenues- Cell Towers	49,449.77	50,290.26	49,169.76	45,901.03
01-1-000-35033-000 Rent - Fife	852.00	852.00	852.00	277.00
01-1-000-35039-000 Court House	64,412.50	61,825.00	59,225.00	56,612.50
01-1-000-35082-000 Cable TV Franchise Fee	101,045.55	100,845.11	103,048.90	105,611.26
01-1-000-35092-000 Misc Revenue - Soda	115.79	50.00	114.64	131.93
01-1-501-35090-000 Misc Finance Revenues	584.45	1,555.01	4,218.69	3,002.33
01-1-944-35040-000 Shared Costs - Bessie Rowell	43,316.82	59,350.04	73,760.44	92,935.00
01-2-000-34061-000 Pistol Permits	1,690.00	990.00	1,020.00	850.00
01-2-000-34062-000 Police Reports	2,073.00	1,595.50	1,420.50	1,798.00
01-2-000-34063-000 Police Alarms	50.00			
01-2-000-34064-000 Court Fines	17,630.44	12,562.82	10,706.77	5,752.13
01-2-000-34065-000 Parking Fines	2,840.00	2,165.00	1,460.00	1,978.00
01-2-000-34066-000 Witness Fees	5,678.26	3,784.25	2,914.72	1,350.00
01-2-000-34067-000 Finger Printing Fees	210.00	35.00	155.00	80.00
01-2-000-34068-000 K9 Program			195.17	553.30
01-2-000-34069-000 Misc Police Fees	755.00	1,195.58	576.84	126.00
01-2-000-34071-000 Fire Reports	230.00	140.00	180.00	150.00
01-2-000-34072-000 Fire Alarms	10,750.00	9,175.00	9,350.00	10,400.00
01-2-000-34073-000 Fire Permits	2,144.00	2,155.00	2,130.00	2,366.00
01-2-000-34074-000 Illegal Fire Fee	233.50	171.79	250.00	250.00

City of Franklin, New Hampshire				
Municipal Departments General Fund Revenue History				
Account Number	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
01-2-000-34079-000 Misc Fire Fees	2,199.35	10,322.34	1,161.30	7,348.79
01-2-000-35095-000 Ambulance Billing	344,090.30	399,449.09	271,772.11	389,691.10
01-2-000-35096-000 Paramedic Intercept	2,100.00	1,750.00		
01-2-000-35099-000 Police Dispatch Fees	74,338.00	76,054.00	77,770.00	83,770.00
01-2-103-33111-000 Grant Revenue - Police Department		7,000.00		8,748.00
01-2-103-33111-400 COPS Grant Revenue (ARRA)	55,303.75	13,629.40		
01-2-103-33111-403 Grants - VAWA	26,381.13	30,000.00	29,000.00	29,000.00
01-2-103-33111-428 Patrol Fed Grant - Operating NHAGDTF		6,550.33	20,616.14	27,841.14
01-2-201-33110-434 Admin Fed Grant - Capital FEMA Airpacks				129,524.00
01-3-121-34049-000 Admin Misc MSD Fees	29,390.71	72,926.35	201,872.92	61,221.94
01-3-122-33530-000 Road Maint Highway Block Grant	173,872.45	175,122.40	178,352.06	202,177.12
01-3-238-33112-000 Transfer Station Operations Fed Grants - Unrestricted	96,915.34	1,960.94		
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	106,253.42	106,066.24	120,780.24	117,786.31
01-3-238-34042-000 Transfer Station Operations Demolition	55,159.95	52,805.02	68,974.18	78,071.85
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	26,860.32	30,661.79	31,866.51	24,102.64
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	99,188.67	131,817.86	133,589.05	121,636.18
01-4-196-35090-000 Drug Free Communities Misc Revenues		20.00		1,000.00
01-4-411-35091-000 Admin Welfare Reimbursements	82,135.44	56,975.05	3,509.91	10,868.88
01-5-000-34050-000 Rec - Summer Program	61,143.49	49,442.47	44,326.89	60,189.73
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	1,200.96	55,572.60	81,254.73	104,866.72
01-5-000-34051-000 Rec - Sports Fees	8,107.64	9,863.00	6,691.77	8,342.24
01-5-000-34059-000 Rec - Misc Fees	6,140.00	8,883.75	13,668.02	8,833.12

City of Franklin, New Hampshire				
Municipal Departments General Fund Revenue History				
Account Number	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget
01-6-511-35034-000 Rent - FBIDC	1,000.00	6,000.00	6,000.00	6,000.00
01-9-014-33110-000 Federal Grants Revenue	100.30			12,200.00
01-9-014-33110-413 Federal Grant - Brownsfield	12,908.52	183,167.98	3,923.50	
01-9-014-33110-415 Other Improvements Fed Grant - Capital CDBG - Head Start	525.00			
01-9-014-33110-421 Other Improvements Fed Grant - Capital CDBG - TRIP Center			500.00	
01-9-014-33110-432 Other Improvements Fed Grant - Capital Haynes Brook				13,613.65

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-1-301-40130-000 Mayor/City Council Elected Official Wages	4,550.00	4,700.00	4,550.00	4,850.00
01-1-301-40220-000 Mayor/City Council FICA	285.25	291.40	282.10	300.70
01-1-301-40225-000 Mayor/City Council Medicare	67.15	68.24	66.06	70.41
01-1-301-40260-000 Mayor/City Council WC Ins	11.18	10.52	15.85	16.24
01-1-301-40560-000 Mayor/City Council Membership/Dues	5,522.83	5,783.97	5,985.18	6,059.00
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department	261.02	909.56	419.26	505.89
01-1-302-40110-000 City Mgr Office FT Wages	131,666.15	136,723.79	144,039.16	140,180.66
01-1-302-40110-435 City Manager FT Wages USDA Rural Tech Assistance				17,750.00
01-1-302-40140-000 City Mgr Office OT Wages		792.28	1,820.95	1,357.43
01-1-302-40210-000 City Mgr Office Health & Dental Ins	32,204.16	33,507.96	33,411.00	26,252.43
01-1-302-40215-000 City Mgr Office Life Ins	1,337.17	1,641.02	1,248.24	1,157.58
01-1-302-40220-000 City Mgr Office FICA	8,664.80	8,701.05	9,033.90	9,014.94
01-1-302-40225-000 City Mgr Office Medicare	2,038.96	2,036.23	2,114.26	2,099.53
01-1-302-40230-000 City Mgr Office NHRS	17,162.41	17,234.52	15,083.52	14,995.25
01-1-302-40250-000 City Mgr Office Unemployment	236.36	249.86	89.43	75.65
01-1-302-40260-000 City Mgr Office WC Ins	315.50	335.34	347.77	359.32
01-1-302-40290-000 City Mgr Office Prof Devel	714.16	2,103.07	1,250.12	394.02
01-1-302-40341-000 City Mgr Office Telephone	2,486.40	2,637.76	2,128.55	1,386.11
01-1-302-40390-000 City Mgr Office Other Prof Services	6,630.00	3,315.00		
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	30,231.89	184,792.93	19,717.98	9,300.72
01-1-302-40529-000 City Mgr Office - Joint Loss Safety	1,230.58	1,490.65	259.98	436.90
01-1-302-40560-000 City Mgr Office Membership/Dues	1,095.20	1,117.49	1,102.49	1,157.91
01-1-302-40599-000 City Mgr Office - Contingent Grant	157,385.66	54,139.03	37,646.68	70,980.72
01-1-302-40599-404 City Manager Contingent Grant Drug Free Communities	61,954.60	73,762.20	63,998.98	74,591.17
01-1-302-40611-000 City Manager Supplies - Spec Department		32.18		

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-1-302-40625-000 City Mgr Office Postage	166.92	234.11	222.77	110.10
01-1-302-40670-000 City Mgr Office Books & Pub	390.38	366.60	366.60	379.60
01-1-302-40898-000 City Mgr Office Contingency	1,354.04	51,305.02	8,404.38	5,805.59
01-1-401-40110-000 City Clerk/Tax FT Wages	129,130.88	112,314.12	108,252.16	104,032.84
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins	52,356.40	44,664.94	30,290.04	29,163.08
01-1-401-40215-000 City Clerk/Tax Life Ins	1,154.52	1,093.96	826.90	778.63
01-1-401-40220-000 City Clerk/Tax FICA	7,986.68	6,944.12	6,698.68	6,499.63
01-1-401-40225-000 City Clerk/Tax Medicare	1,868.34	1,624.51	1,558.91	1,497.53
01-1-401-40230-000 City Clerk/Tax NHRS	11,353.12	12,116.21	10,200.55	11,166.44
01-1-401-40250-000 City Clerk/Tax Unemployment	378.18	324.82	107.31	90.78
01-1-401-40260-000 City Clerk/Tax WC Ins	314.34	269.37	259.61	259.60
01-1-401-40290-000 City Clerk/Tax Prof Devel	1,108.00	1,015.03	1,225.00	837.45
01-1-401-40341-000 City Clerk/Tax Telephone	708.60	741.89	554.56	479.22
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.	2,406.74	2,222.70	1,832.44	1,715.52
01-1-401-40391-000 City Clerk/Tax Code Book	3,050.51	3,723.34	2,749.26	4,973.77
01-1-401-40440-000 City Clerk/Tax Equip Lease	1,298.40	1,263.00	1,059.15	1,170.72
01-1-401-40550-000 City Clerk/Tax Printing	1,673.65	1,621.49	240.00	446.42
01-1-401-40560-000 City Clerk/Tax Membership/Dues	60.00	100.00	60.00	70.00
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department	703.75	822.16	926.70	748.54
01-1-401-40625-000 City Clerk/Tax Postage	8,164.36	9,857.46	8,126.26	8,377.71
01-1-401-40626-000 City Clerk/Tax Registry Fees	1,176.44	1,355.59	1,163.90	1,082.08
01-1-401-40670-000 City Clerk/Tax Books & Pub	180.00	229.95	229.95	180.00
01-1-403-40130-000 Elections Elected Official Wages	11,151.25	3,175.00	10,312.50	8,850.00
01-1-403-40260-000 Elections WC Ins	39.77	9.96	45.07	30.79
01-1-403-40439-000 Elections Other Contracted Services	600.00	600.00	600.00	600.00
01-1-403-40611-000 Elections Supplies - Spec Department	3,661.23	1,538.33	4,205.15	7,258.58
01-1-403-40625-000 Elections Postage	226.51	26.55	66.61	72.76
01-1-501-40110-000 Finance Office FT Wages	137,764.36	129,493.25	139,921.72	144,605.41
01-1-501-40130-000 Finance Office Elected Official Wages	1,019.20	1,000.00	1,474.55	1,339.23

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-1-501-40210-000 Finance Office Health & Dental Ins	56,192.06	51,986.17	55,327.61	54,427.08
01-1-501-40215-000 Finance Office Life Ins	1,161.27	1,705.25	1,136.32	1,163.25
01-1-501-40220-000 Finance Office FICA	8,334.60	8,142.78	8,698.87	8,986.08
01-1-501-40225-000 Finance Office Medicare	1,924.04	1,894.81	2,008.73	2,057.61
01-1-501-40230-000 Finance Office NHRS	12,295.91	14,147.01	16,032.00	16,237.38
01-1-501-40250-000 Finance Office Unemployment	290.14	282.55	109.55	93.10
01-1-501-40260-000 Finance Office WC Ins	330.06	309.25	335.30	345.89
01-1-501-40290-000 Finance Office Prof Devel	709.99	639.07	734.93	793.46
01-1-501-40291-000 Finance Office Staff Devel	2,298.54	1,488.73	797.98	472.03
01-1-501-40330-000 Finance Office Audit	2,100.00	19,355.00	38,169.25	24,150.00
01-1-501-40560-000 Finance Office Membership/Dues	484.00	484.00	484.00	484.00
01-1-501-40625-000 Finance Office Postage	2,221.25	2,211.78	2,455.38	2,452.60
01-1-501-40670-000 Finance Office Books & Pub	884.86	761.99	1,598.93	776.99
01-1-503-40110-000 Assessing FT Wages	43,741.51	47,804.65	46,341.86	46,804.93
01-1-503-40210-000 Assessing Health & Dental Ins	8,143.56	8,845.20	8,792.76	8,474.64
01-1-503-40215-000 Assessing Life Ins	386.28	456.36	373.92	373.92
01-1-503-40220-000 Assessing FICA	2,712.09	2,964.02	2,873.03	2,901.76
01-1-503-40225-000 Assessing Medicare	634.03	693.01	671.79	678.52
01-1-503-40230-000 Assessing NHRS	3,867.84	5,160.09	4,985.82	5,226.12
01-1-503-40250-000 Assessing Unemployment	118.18	124.93	44.71	37.82
01-1-503-40260-000 Assessing WC Ins	103.26	107.60	110.15	112.66
01-1-503-40336-000 Assessing Assessing	31,676.23	105,262.05	92,046.78	73,074.15
01-1-503-40341-000 Assessing Telephone	331.55	384.11	259.52	199.81
01-1-503-40342-000 Assessing Software Maint	4,900.00	4,520.02	5,904.98	5,450.00
01-1-503-40440-000 Assessing Equip Lease	1,531.98	1,077.45	863.46	955.83
01-1-503-40560-000 Assessing Membership/Dues	218.00	218.00	218.00	416.00
01-1-503-40610-000 Assessing Supplies - Operating		119.91	96.80	34.73
01-1-503-40625-000 Assessing Postage	478.93	1,718.32	486.18	372.64
01-1-506-40342-000 IT Software Maint	15,213.40	14,660.78	10,427.63	19,660.66
01-1-506-40390-000 IT Other Prof Serv.	43,663.19	89,939.92	66,017.52	34,475.28

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-1-531-40320-000 General Legal Legal	26,643.25	29,246.89	29,265.66	22,129.19
01-1-531-40323-000 General Legal Legal - PBA	645.00			
01-1-531-40325-000 General Legal Outside Legal	1,141.66	1,351.94	76.00	
01-1-911-40110-000 Planning FT Wages	104,319.10	108,928.68	109,895.96	106,946.21
01-1-911-40210-000 Planning Health & Dental Ins	8,594.04	8,945.04	8,918.88	5,109.86
01-1-911-40215-000 Planning Life Ins	587.88	667.32	613.32	629.57
01-1-911-40220-000 Planning FICA	6,486.24	6,886.55	7,178.07	6,744.62
01-1-911-40225-000 Planning Medicare	1,490.23	1,584.10	1,652.22	1,540.80
01-1-911-40230-000 Planning NHRS	6,174.58	8,078.52	8,293.60	8,933.54
01-1-911-40250-000 Planning Unemployment	236.36	249.86	89.43	75.65
01-1-911-40260-000 Planning WC Ins	229.96	249.71	261.52	3,961.24
01-1-911-40290-000 Planning Prof Devel		100.00		80.00
01-1-911-40291-000 Planning Staff Devel	110.00	75.00	110.00	90.00
01-1-911-40341-000 Planning Telephone	673.32	768.92	520.15	399.58
01-1-911-40439-000 Planning Other Contracted Services	18,869.92	19,484.34	3,500.00	3,715.56
01-1-911-40440-000 Planning Equip Lease	1,532.01	1,077.46	863.45	955.83
01-1-911-40560-000 Planning Membership/Dues	6,006.00	6,077.00	6,111.00	6,304.00
01-1-911-40625-000 Planning Postage	1,127.52	1,159.82	1,693.03	1,318.90
01-1-911-40670-000 Planning Books & Pub	162.64	154.08	134.08	123.43
01-1-941-40410-000 City Hall Electricity	7,577.08	6,269.24	5,273.44	4,749.07
01-1-941-40411-000 City Hall Heating Oil/Gas	14,372.14	16,445.24	19,093.32	11,028.53
01-1-941-40412-000 City Hall Water/Sewer	3,524.39	1,323.38	1,112.15	1,485.95
01-1-941-40430-000 City Hall Bldg Repairs & Maint	2,020.93	3,404.13	3,410.87	4,208.36
01-1-941-40439-000 City Hall Other Contracted Services	21,220.97	34,873.70	29,076.88	58,084.49
01-1-941-40610-000 City Hall Supplies - Operating	1,950.07	45.99		
01-1-941-40690-000 City Hall Misc Supplies				1,211.94
01-1-942-40410-000 Parks & Beaches Electricity	11,346.86	1,855.23	955.92	6,030.55
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas	9,122.99	7,883.20	7,904.93	8,687.36
01-1-942-40412-000 Parks & Beaches Water/Sewer	2,095.45	11,425.92	12,250.45	1,127.33
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint	3,450.45	1,164.42	1,988.25	5,755.99

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-1-942-40439-000 Parks & Beaches Other Contracted Services	19,019.89	5,671.02	2,551.47	17,975.67
01-1-942-40690-000 Parks & Beaches Misc Supplies	2,423.28	68,578.43	22,096.50	10,415.11
01-1-943-40411-000 Odell Cottage Heating Oil/Gas	2,840.28	2,478.45	2,682.83	1,487.94
01-1-943-40412-000 Odell Cottage Water/Sewer	180.81	3,441.69	2,247.60	200.47
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint	57.72	181.28	160.44	
01-1-944-40410-000 Bessie Rowell Electricity	10,123.22	12,234.75	16,002.42	17,692.67
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas	17,856.04	20,498.85	22,757.62	19,665.19
01-1-944-40412-000 Bessie Rowell Water/Sewer	2,836.15	3,724.19	4,902.38	6,174.84
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint	1,756.64	2,829.73	6,729.37	21,053.71
01-1-944-40439-000 Bessie Rowell Other Contracted Services	57,056.62	13,964.75	10,559.81	11,843.02
01-1-944-40690-000 Bessie Rowell Misc Supplies	3,788.00	4,503.89	7,019.88	5,295.98
01-1-961-40521-000 Property Ins General Liability	71,502.53	75,600.46	77,682.48	91,052.80
01-1-961-40528-000 Property Ins Gen Liab Deduct	3,941.17	4,000.00	2,000.00	1,782.38
01-1-991-40299-000 City Hall Travel	1,055.46	1,378.16	1,520.97	759.02
01-1-991-40440-000 Gen Gov/City Hall Equip Lease	7,019.15	6,806.48	7,218.06	6,102.98
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices	1,998.40	2,310.30	4,478.94	5,726.57
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating	12,205.21	12,958.07	10,696.19	10,902.35
01-2-101-40110-000 Police Admin FT Wages	207,029.28	195,587.06	199,190.74	207,359.65
01-2-101-40210-000 Police Admin Health & Dental Ins	41,317.71	24,562.92	24,492.12	24,062.49
01-2-101-40215-000 Police Admin Life Ins	1,554.51	1,829.40	1,496.10	1,576.79
01-2-101-40220-000 Police Admin FICA	3,345.66	2,647.56	2,706.53	2,832.08
01-2-101-40225-000 Police Admin Medicare	2,997.03	2,859.16	2,927.70	3,006.48
01-2-101-40230-000 Police Admin NHRS	32,260.17	42,179.15	42,878.20	46,015.30
01-2-101-40250-000 Police Admin Unemployment	472.72	374.79	134.14	113.47
01-2-101-40260-000 Police Admin WC Ins	3,266.33	3,246.49	3,412.77	3,547.18
01-2-101-40291-000 Police Admin Staff Devel	6,906.11	8,147.75	9,498.72	9,397.20
01-2-101-40345-000 Police Admin Equip Maint		140.00		
01-2-101-40350-000 Police Admin Medical	964.00	1,634.00	657.00	872.00

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-2-101-40440-000 Police Admin Equip Lease	3,288.65	2,124.74	1,602.68	1,746.24
01-2-101-40551-000 Police Admin Advert/Legal Notices	610.47	440.75	782.54	1,242.59
01-2-101-40560-000 Police Admin Membership/Dues	1,205.00	1,883.00	1,440.00	1,591.00
01-2-101-40610-000 Police Admin Supplies - Operating	9,277.91	10,409.61	10,466.06	9,415.17
01-2-101-40625-000 Police Admin Postage	1,116.44	879.03	681.03	1,231.45
01-2-101-40642-000 Police Admin Uniforms	748.97	528.15	401.25	214.07
01-2-101-40643-000 Police Admin Uniform Cleaning	4,215.93	4,103.15	4,968.12	4,067.80
01-2-102-40110-000 Investigation FT Wages	212,836.53	234,920.88	211,748.39	229,787.26
01-2-102-40140-000 Investigation OT Wages	9,524.24	15,201.19	15,217.22	14,144.24
01-2-102-40210-000 Investigation Health & Dental Ins	33,137.64	41,906.80	52,358.91	54,835.19
01-2-102-40215-000 Investigation Life Ins	1,343.96	2,294.84	1,675.93	2,045.70
01-2-102-40220-000 Investigation FICA	7,343.83	7,446.57	6,646.75	6,491.47
01-2-102-40225-000 Investigation Medicare	3,339.51	3,642.60	3,288.57	3,556.67
01-2-102-40230-000 Investigation NHRS	20,331.92	48,809.52	46,847.45	60,966.65
01-2-102-40250-000 Investigation Unemployment	709.08	749.59	268.28	226.94
01-2-102-40260-000 Investigation WC Ins	3,689.67	3,559.29	4,119.09	4,395.00
01-2-102-40290-000 Investigation Prof Devel	639.00	244.62	680.00	209.00
01-2-102-40390-000 Investigation Other Prof Serv.	1,793.90	1,260.00		690.10
01-2-102-40560-000 Investigation Membership/Dues	520.00	610.00	535.00	545.00
01-2-102-40611-000 Investigation Supplies - Spec Department	1,634.09	2,145.40	3,056.47	6,222.83
01-2-102-40642-000 Investigation Uniforms	500.00	1,027.10	1,000.00	1,979.15
01-2-102-40670-000 Investigation Books & Pub	1,614.34	1,635.58	1,443.35	1,449.81
01-2-103-40110-000 Patrol FT Wages	584,856.26	657,016.58	724,539.82	708,433.83
01-2-103-40110-400 COPS Grant Wages	37,419.20	18,665.06		
01-2-103-40140-000 Patrol OT Wages	99,613.98	124,996.59	127,160.03	122,080.19
01-2-103-40140-403 Patrol OT - VAWA	30,536.84	32,858.53	25,814.34	35,631.20
01-2-103-40140-428 Police OT - NHAGDTF grant		5,168.00	16,262.73	21,776.89
01-2-103-40210-000 Patrol Health & Dental Ins	254,266.11	269,701.41	272,969.92	249,995.82
01-2-103-40215-000 Patrol Life Ins	5,377.32	6,541.32	5,525.90	5,159.88

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
	FY2013	FY2014	FY2015	FY2016
Account Number	Expenditures	Expenditures	Expenditures	Expenditures
01-2-103-40220-000 Patrol FICA	1,722.83	2,003.78	1,868.54	1,001.00
01-2-103-40225-000 Patrol Medicare	10,518.85	11,639.40	12,347.25	12,028.88
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)	434.36	476.11	381.09	522.83
01-2-103-40225-428 Patrol Medicare NHAGDTF		74.82	231.49	319.50
01-2-103-40230-000 Patrol NHRS	152,695.31	192,995.42	201,751.75	195,105.41
01-2-103-40230-403 Patrol Retirement - VAWA	2,336.30	4,082.67	6,660.97	8,147.78
01-2-103-40230-428 Patrol NHRS NHAGDTF		1,307.51	4,117.65	5,880.65
01-2-103-40250-000 Patrol Unemployment	1,654.52	1,749.04	625.99	529.54
01-2-103-40260-000 Patrol WC Ins	15,425.88	16,164.37	18,560.81	19,166.88
01-2-103-40343-000 Patrol Radio Maint	1,019.79	213.63	75.00	1,747.85
01-2-103-40439-000 Patrol Other Contracted Services		7,000.00		
01-2-103-40611-000 Patrol Supplies - Spec Department	5,723.54	6,655.61	1,210.63	1,296.32
01-2-103-40636-000 Patrol Fuel Gas/Diesel	38,507.64	37,883.17	39,007.03	37,897.26
01-2-103-40642-000 Patrol Uniforms	11,132.22	15,068.37	14,996.25	14,162.49
01-2-103-40660-000 Patrol Vehicle Maint	19,363.62	12,074.70	11,674.88	28,980.17
01-2-103-40740-000 Patrol CO - Mach & Equip	24,672.76	71,094.36	45,828.33	27,349.13
01-2-103-40760-000 Patrol CO - Vehicles	16,105.15	15,621.22	36,414.35	52,257.45
01-2-105-40110-000 Dispatch FT Wages	197,279.75	212,507.98	230,400.09	222,544.93
01-2-105-40140-000 Dispatch OT Wages	19,699.79	19,389.34	21,437.26	26,652.59
01-2-105-40210-000 Dispatch Health & Dental Ins	47,959.90	51,398.04	51,248.76	50,341.86
01-2-105-40215-000 Dispatch Life Ins	1,721.74	2,027.05	1,744.14	1,762.12
01-2-105-40220-000 Dispatch FICA	13,654.44	14,260.22	15,675.45	15,371.54
01-2-105-40225-000 Dispatch Medicare	3,194.31	3,338.75	3,665.73	3,612.95
01-2-105-40230-000 Dispatch NHRS	19,187.49	24,653.48	25,225.01	27,194.61
01-2-105-40250-000 Dispatch Unemployment	590.90	624.66	223.57	189.12
01-2-105-40260-000 Dispatch WC Ins	519.77	542.82	583.98	607.35
01-2-105-40341-000 Dispatch Telephone	17,660.20	18,296.39	17,972.45	20,304.51
01-2-105-40342-000 Dispatch Software Maint	8,322.86	9,554.66	8,562.49	12,664.35
01-2-105-40343-000 Dispatch Radio Maint	24,292.44	19,638.45	59,409.10	35,259.43
01-2-105-40611-000 Dispatch Supplies - Spec Department	2,875.00	1,944.65	88.26	

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
	FY2013	FY2014	FY2015	FY2016
Account Number	Expenditures	Expenditures	Expenditures	Expenditures
01-2-105-40642-000 Dispatch Uniforms	1,018.43	1,402.90	1,208.79	1,245.35
01-2-109-40410-000 Police Station Electricity	20,056.32	15,953.99	15,679.78	13,406.79
01-2-109-40411-000 Police Station Heating Oil/Gas	3,964.50	6,525.70	5,302.11	6,388.73
01-2-109-40412-000 Police Station Water/Sewer	1,622.92	1,986.77	2,135.63	2,044.82
01-2-109-40430-000 Police Station Bldg Repairs & Maint	899.18	196.97	25,603.50	767.10
01-2-109-40439-000 Police Station Other Contracted Services	64,888.22	33,893.65	31,574.58	49,310.13
01-2-109-40690-000 Police Station Misc Supplies	2,376.58	3,293.97	2,282.91	1,928.57
01-2-201-40110-000 Fire Admin FT Wages	181,018.83	186,224.64	189,111.09	195,415.33
01-2-201-40210-000 Fire Admin Health & Dental Ins	60,807.38	66,984.48	66,790.44	65,587.45
01-2-201-40215-000 Fire Admin Life Ins	1,358.04	2,175.18	1,524.60	1,564.22
01-2-201-40220-000 Fire Admin FICA	2,393.93	2,403.81	2,438.25	2,522.46
01-2-201-40225-000 Fire Admin Medicare	2,614.50	2,699.28	2,740.96	2,824.66
01-2-201-40230-000 Fire Admin NHRS	36,737.25	45,124.30	45,899.16	49,760.70
01-2-201-40250-000 Fire Admin Unemployment	354.54	374.79	134.14	113.47
01-2-201-40260-000 Fire Admin WC Ins	6,189.89	6,313.23	6,258.87	6,547.63
01-2-201-40290-000 Fire Admin Prof Devel	1,484.00	117.00	2,414.83	749.00
01-2-201-40291-000 Fire Admin Staff Devel	216.61	25.58	50.00	14.26
01-2-201-40341-000 Fire Admin Telephone	3,893.46	3,173.17	2,783.77	2,156.24
01-2-201-40350-000 Fire Admin Medical	8,955.10	6,574.00	1,502.00	7,343.00
01-2-201-40390-000 Fire Admin Other Prof Serv.	1,401.00	2,818.74	3,035.72	4,090.83
01-2-201-40440-000 Fire Admin Equip Lease	952.33	1,448.77	933.45	1,066.97
01-2-201-40550-000 Fire Admin Printing	304.07	344.78	429.43	623.90
01-2-201-40560-000 Fire Admin Membership/Dues	125.00	25.00	85.00	170.00
01-2-201-40610-000 Fire Admin Supplies - Operating	1,026.57	234.20	403.84	452.54
01-2-201-40625-000 Fire Admin Postage	367.58	461.21	519.44	398.36
01-2-201-40642-000 Fire Admin Uniforms	1,499.94	1,069.15	866.76	814.26
01-2-201-40670-000 Fire Admin Books & Pub	143.00	143.00	146.00	148.00
01-2-201-40740-000 Fire Admin CO - Mach & Equip	264.98	503.71	398.99	347.94
01-2-201-40760-000 Fire Admin CO - Vehicles	263,694.39	36,302.00	35,696.55	35,111.12

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-2-202-40110-000 Suppression FT Wages	558,190.66	538,927.24	570,219.83	588,037.02
01-2-202-40120-000 Suppression PT Wages	32,984.41	24,055.18	21,357.32	15,798.85
01-2-202-40140-000 Suppression OT Wages	112,086.05	162,856.33	133,524.56	136,445.19
01-2-202-40210-000 Suppression Health & Dental Ins	236,952.10	263,681.69	264,923.03	264,439.56
01-2-202-40215-000 Suppression Life Ins	4,332.15	4,901.92	4,231.51	4,317.80
01-2-202-40220-000 Suppression FICA	2,308.23	1,601.98	1,386.54	1,289.56
01-2-202-40225-000 Suppression Medicare	10,156.49	10,711.44	10,550.09	10,616.96
01-2-202-40230-000 Suppression NHRS	160,890.68	207,664.26	210,108.36	223,327.13
01-2-202-40250-000 Suppression Unemployment	1,418.16	1,499.18	536.56	453.89
01-2-202-40260-000 Suppression WC Ins	26,115.70	28,149.55	30,655.91	31,544.20
01-2-202-40291-000 Suppression Staff Devel	2,085.00	1,955.00	3,721.36	3,128.29
01-2-202-40390-000 Suppression Other Prof Serv.	7,973.18	8,277.76	5,835.16	2,995.00
01-2-202-40560-000 Suppression Membership/Dues	384.00	5,436.24	7,871.95	
01-2-202-40611-000 Suppression Supplies - Spec Department	6,249.18	8,464.70	3,710.90	4,747.97
01-2-202-40630-000 Suppression Equip Maint	6,884.64	15,212.05	14,730.99	6,211.14
01-2-202-40636-000 Suppression Fuel Gas/Diesel	17,785.62	6,288.03	6,622.20	12,069.79
01-2-202-40642-000 Suppression Uniforms	6,657.41	7,545.18	10,703.77	6,222.37
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing	15,974.65	16,036.18	23,238.19	9,530.78
01-2-202-40660-000 Suppression Vehicle Maint	18,886.17	240.00	240.00	27,670.03
01-2-202-40670-000 Suppression Books & Pub				318.89
01-2-202-40740-000 Suppression CO - Mach & Equip	7,025.00	7,171.44	8,114.36	194,388.46
01-2-203-40110-000 Code Enforcement FT Wages	84,455.10	82,384.34	84,566.54	82,634.54
01-2-203-40140-000 Code Enforcement OT Wages	1,269.04	131.28	88.83	
01-2-203-40210-000 Code Enforcement Health & Dental Ins	23,610.12	24,562.92	24,492.12	24,030.01
01-2-203-40215-000 Code Enforcement Life Ins	530.64	601.92	499.68	499.68
01-2-203-40220-000 Code Enforcement FICA	1,473.53	1,320.93	1,350.27	847.83
01-2-203-40225-000 Code Enforcement Medicare	1,242.93	1,196.38	1,227.43	1,198.12
01-2-203-40230-000 Code Enforcement NHRS	14,301.45	17,024.21	17,926.54	20,305.93

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-2-203-40250-000 Code Enforcement Unemployment	236.36	249.86	89.43	75.65
01-2-203-40260-000 Code Enforcement WC Ins	4,836.75	4,927.07	4,338.51	4,439.60
01-2-203-40291-000 Code Enforcement Staff Devel	1,131.53	325.59	535.04	342.85
01-2-203-40560-000 Code Enforcement Membership/Dues	212.00	222.00	222.00	397.00
01-2-203-40611-000 Code Enforcement Supplies - Spec Department	210.12	110.91	55.16	50.99
01-2-203-40642-000 Code Enforcement Uniforms	767.59	749.45	763.25	1,153.05
01-2-203-40670-000 Code Enforcement Books & Pub	950.00	1,295.00	1,295.00	1,255.50
01-2-205-40390-000 Dispatch Other Prof Serv.	55,478.36	57,085.26	58,849.01	60,274.85
01-2-205-40611-000 Dispatch Supplies - Spec Department	519.63	1,064.26	1,137.74	661.73
01-2-205-40636-000 Dispatch Fuel Gas/Diesel	673.41	480.87	292.46	463.93
01-2-205-40660-000 Dispatch Vehicle Maint	3,122.00	16.28	10.48	1,320.17
01-2-207-40120-000 EMS/Rescue PT Wages	17,179.61	14,315.35	10,979.88	8,969.72
01-2-207-40140-000 EMS/Rescue OT Wages	32,036.66	28,352.80	50,128.37	44,957.42
01-2-207-40220-000 EMS/Rescue FICA	1,226.04	876.17	602.63	522.39
01-2-207-40225-000 EMS/Rescue Medicare	712.36	617.49	879.94	780.29
01-2-207-40260-000 EMS/Rescue WC Ins	1,985.68	1,899.67	2,771.00	2,698.41
01-2-207-40291-000 EMS/Rescue Staff Devel	1,994.15	328.00	2,220.60	1,920.00
01-2-207-40390-000 EMS/Rescue Other Prof Serv.	20,458.77	21,371.38	23,197.87	25,373.52
01-2-207-40560-000 EMS/Rescue Membership/Dues	55.00	125.00	160.00	45.00
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department	1,890.71	877.75	880.34	995.82
01-2-207-40612-000 EMS/Rescue Supplies - Medical	21,200.93	21,063.59	25,456.43	26,653.84
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel	8,426.51	7,548.73	8,230.96	6,426.26
01-2-207-40643-000 EMS/Rescue Uniform Cleaning	234.00	1,681.29	114.75	
01-2-207-40660-000 EMS/Rescue Vehicle Maint	8,054.30	13,340.17	7,197.99	6,761.91
01-2-207-40670-000 EMS/Rescue Books & Pub	537.29	302.93	113.12	375.56
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip	6,831.00	41,187.12	49,803.19	10,943.93
01-2-208-40130-000 Emergency Management Elected Official Wages	2,038.40	2,000.00	1,996.80	1,996.80

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-2-208-40225-000 Emergency Management Medicare	29.59	29.31	29.22	29.12
01-2-208-40230-000 Emergency Management NHRS	458.93	522.28	509.32	528.52
01-2-208-40691-000 Emergency Management Misc Expend	137.66	779.19	955.44	587.82
01-2-209-40410-000 Fire Station Electricity	8,837.26	8,394.20	8,080.61	8,489.01
01-2-209-40411-000 Fire Station Heating Oil/Gas	6,363.94	6,582.91	7,042.32	6,142.09
01-2-209-40412-000 Fire Station Water/Sewer	4,350.90	2,522.77	2,830.21	2,910.88
01-2-209-40430-000 Fire Station Bldg Repairs & Maint	3,275.09	13,640.26	6,471.80	8,583.78
01-2-209-40439-000 Fire Station Other Contracted Services	71,455.93	10,062.31	13,385.64	17,619.50
01-2-209-40690-000 Fire Station Misc Supplies	2,123.29	2,955.15	2,267.70	2,067.95
01-3-121-40110-000 MSD Admin FT Wages	58,131.13	54,253.91	59,543.34	60,995.61
01-3-121-40210-000 MSD Admin Health & Dental Ins	13,521.00	14,063.16	14,004.60	13,735.65
01-3-121-40215-000 MSD Admin Life Ins	503.40	500.79	393.74	397.24
01-3-121-40220-000 MSD Admin FICA	3,603.84	3,619.58	3,692.18	3,782.11
01-3-121-40225-000 MSD Admin Medicare	843.18	846.78	863.43	884.27
01-3-121-40230-000 MSD Admin NHRS	4,194.21	5,171.85	5,256.69	5,079.41
01-3-121-40250-000 MSD Admin Unemployment	118.18	124.93	44.71	37.82
01-3-121-40260-000 MSD Admin WC Ins	943.25	960.57	2,148.42	1,892.54
01-3-121-40290-000 MSD Admin Prof Devel		50.00		240.00
01-3-121-40291-000 MSD Admin Staff Devel	757.00	903.87	755.69	1,474.84
01-3-121-40341-000 MSD Admin Telephone	3,900.64	3,154.97	3,498.47	2,856.72
01-3-121-40350-000 MSD Admin Medical	3,260.00	1,388.00	1,503.00	1,348.80
01-3-121-40439-000 MSD Admin Other Contracted Services	326.33	403.67	66.50	64.75
01-3-121-40440-000 MSD Admin Equip Lease	350.58	198.00	31.49	
01-3-121-40560-000 MSD Admin Membership/Dues	435.00	445.00	505.00	490.00
01-3-121-40610-000 MSD Admin Supplies - Operating	1,007.39	122.85	977.54	554.04
01-3-121-40625-000 MSD Admin Postage	304.45	400.32	279.44	174.61
01-3-122-40110-000 Road Maint FT Wages	204,687.85	182,051.82	211,357.46	192,775.60
01-3-122-40140-000 Road Maint OT Wages	66,734.31	89,128.87	52,395.27	41,857.47
01-3-122-40210-000 Road Maint Health & Dental Ins	102,726.95	90,819.58	93,515.52	81,465.54
01-3-122-40215-000 Road Maint Life Ins	1,736.08	1,832.98	1,659.78	1,411.22

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-3-122-40220-000 Road Maint FICA	17,925.58	17,260.63	16,426.62	15,084.58
01-3-122-40225-000 Road Maint Medicare	4,196.41	4,039.14	3,854.53	3,543.12
01-3-122-40230-000 Road Maint NHRS	23,912.45	27,098.34	29,023.40	22,245.15
01-3-122-40250-000 Road Maint Unemployment	709.08	624.66	223.57	204.59
01-3-122-40260-000 Road Maint WC Ins	17,130.55	14,467.15	16,352.87	17,660.11
01-3-122-40490-000 Road Maint Other Property Service	36,596.00	86,986.12	46,047.62	173,065.51
01-3-122-40611-000 Road Maint Supplies - Spec Department	11,156.68	20,048.77	15,220.73	19,432.14
01-3-122-40642-000 Road Maint Uniforms	5,074.02	5,628.89	5,523.82	4,891.29
01-3-123-40611-000 Snow/Ice Supplies - Spec Department	100,731.67	139,469.50	163,101.15	94,423.01
01-3-123-40660-000 Snow/Ice Vehicle Maint	5,461.04	36,318.39	16,568.24	21,546.09
01-3-125-40335-412 Engineering-Aquatic Resource Mitigation	96,915.34	1,960.94		
01-3-125-40490-000 Drainage & Vegetation Other Property Service	60,405.90	57,260.00	67,058.72	76,746.20
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department	14,664.28	10,009.59	25,760.32	26,270.43
01-3-126-40410-000 Traffic/Street Lighting Electricity	75,400.24	70,534.57	74,403.83	59,768.32
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services	28,881.87	28,947.76	27,107.47	50,373.62
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department	8,300.00	2,275.45	5,199.63	6,158.14
01-3-127-40110-000 Mech Garage FT Wages	82,695.06	83,466.65	84,034.87	81,989.68
01-3-127-40140-000 Mech Garage OT Wages	26,329.16	21,984.85	27,533.91	31,218.73
01-3-127-40210-000 Mech Garage Health & Dental Ins	44,429.67	46,669.58	42,657.12	23,168.51
01-3-127-40215-000 Mech Garage Life Ins	730.20	836.46	652.45	614.34
01-3-127-40220-000 Mech Garage FICA	6,759.41	6,537.99	6,964.44	7,018.99
01-3-127-40225-000 Mech Garage Medicare	1,580.79	1,529.16	1,628.77	1,641.55
01-3-127-40230-000 Mech Garage NHRS	10,010.49	12,119.49	11,875.09	12,511.25
01-3-127-40250-000 Mech Garage Unemployment	224.54	237.37	84.95	71.86

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-3-127-40260-000 Mech Garage WC Ins	2,735.26	2,763.97	2,831.45	3,061.56
01-3-127-40341-000 Mech Garage Telephone	349.74	326.06	411.97	736.75
01-3-127-40433-000 Mech Garage Outside Repairs	15,933.38	11,742.62	8,754.07	26,680.02
01-3-127-40611-000 Mech Garage Supplies - Spec Department	9,897.63	9,038.60	11,825.60	10,219.21
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel	52,016.25	69,342.69	57,230.43	37,230.74
01-3-127-40642-000 Mech Garage Uniforms	5,179.50	5,383.95	5,268.37	5,938.13
01-3-127-40664-000 Mech Garage Vehicle Parts	103,137.88	106,696.16	95,814.20	111,520.54
01-3-128-40110-000 Parks Dept FT Wages	125,513.12	128,151.06	130,668.16	127,157.39
01-3-128-40140-000 Parks Dept OT Wages	13,333.57	10,605.79	19,022.49	16,999.63
01-3-128-40210-000 Parks Dept Health & Dental Ins	40,048.54	26,803.68	26,725.08	26,203.68
01-3-128-40215-000 Parks Dept Life Ins	922.14	1,086.48	918.49	930.27
01-3-128-40220-000 Parks Dept FICA	8,580.15	8,621.01	9,452.37	9,172.27
01-3-128-40225-000 Parks Dept Medicare	2,009.04	2,016.43	2,210.51	2,144.99
01-3-128-40230-000 Parks Dept NHRS	10,935.87	13,611.00	14,249.26	14,503.92
01-3-128-40250-000 Parks Dept Unemployment	472.72	499.73	178.86	151.30
01-3-128-40260-000 Parks Dept WC Ins	4,971.06	5,053.83	4,558.15	4,725.77
01-3-128-40611-000 Parks Dept Supplies - Spec Department	2,318.12	568.82	1,180.97	7,892.03
01-3-128-40636-000 Parks Dept Fuel Gas/Diesel	11,771.96	8,653.37	7,878.56	6,780.51
01-3-128-40642-000 Parks Dept Uniforms	3,098.94	2,571.48	2,981.61	3,655.88
01-3-129-40410-000 MSD Bldg & Garage Electricity	3,299.71	2,602.86	2,573.26	2,084.35
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas	2,114.67	1,746.53	10,432.46	8,056.26
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer	947.86	1,309.10	784.76	860.41
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint	883.58	46.25	355.02	60.09
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services	8,387.79	11,715.89	8,896.95	15,823.51
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies	335.33	17.99	60.50	144.33
01-3-232-40110-000 Curbside Collection FT Wages	65,198.49	68,222.79	70,633.24	72,543.68
01-3-232-40140-000 Curbside Collection OT Wages	10,696.42	8,612.23	11,869.57	8,279.37

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-3-232-40210-000 Curbside Collection Health & Dental Ins	40,767.12	42,421.56	42,298.32	41,550.63
01-3-232-40215-000 Curbside Collection Life Ins	584.83	738.90	586.92	600.69
01-3-232-40220-000 Curbside Collection FICA	4,845.16	4,802.84	5,115.22	5,011.01
01-3-232-40225-000 Curbside Collection Medicare	1,133.08	1,123.24	1,196.17	1,171.95
01-3-232-40230-000 Curbside Collection NHRS	6,952.09	8,454.78	8,875.22	9,021.47
01-3-232-40250-000 Curbside Collection Unemployment	236.36	249.86	89.43	75.65
01-3-232-40260-000 Curbside Collection WC Ins	3,208.68	3,286.23	5,074.77	5,302.23
01-3-232-40611-000 Curbside Collection Supplies - Spec Department	7,162.52			9,196.29
01-3-232-40636-000 Curbside Collection Fuel Gas/Diesel	41,188.72	40,977.02	44,359.93	33,482.30
01-3-232-40642-000 Curbside Collection Uniforms	1,655.41	2,122.37	1,573.15	1,845.86
01-3-232-40760-000 Curbside Collection CO - Vehicles	152,701.84	152,701.84	152,701.84	152,701.84
01-3-234-40421-000 Recycling Tipping	7,494.97	10,498.08	12,490.12	15,575.19
01-3-234-40439-000 Recycling Other Contracted Services	34,997.56	39,878.76	49,018.74	46,271.39
01-3-238-40110-000 Transfer Station Operations FT Wages	74,061.42	76,346.46	78,667.54	84,092.83
01-3-238-40140-000 Transfer Station Operations OT Wages	10,732.03	11,466.12	17,818.44	17,637.08
01-3-238-40210-000 Transfer Station Operations Health & Dental Ins	47,220.24	49,125.84	44,902.22	47,577.14
01-3-238-40215-000 Transfer Station Operations Life Ins	663.84	912.33	610.90	678.18
01-3-238-40220-000 Transfer Station Operations FICA	5,279.68	5,444.07	6,048.40	6,307.23
01-3-238-40225-000 Transfer Station Operations Medicare	1,234.72	1,273.27	1,414.52	1,475.12
01-3-238-40230-000 Transfer Station Operations NHRS	7,561.19	9,394.94	10,323.13	11,381.18
01-3-238-40250-000 Transfer Station Operations Unemployment	236.36	249.86	89.43	75.65
01-3-238-40260-000 Transfer Station Operations WC Ins	3,572.75	3,674.79	4,054.80	4,239.85
01-3-238-40341-000 Transfer Station Operations Telephone	300.00	312.94	255.57	194.97
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.	5,538.03	5,554.26	5,589.98	5,704.09
01-3-238-40421-000 Transfer Station Operations Tipping	272,755.68	277,169.23	289,940.32	329,941.58

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-3-238-40439-000 Transfer Station Operations Other Contracted Services	13,497.22	5,464.56	16,224.90	23,111.86
01-3-238-40560-000 Transfer Station Operations Membership/Dues	423.85	1,095.85	593.39	1,169.39
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department	418.87	406.00	1,269.53	2,360.06
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel	9,839.69	12,381.05	12,277.35	7,008.15
01-3-238-40642-000 Transfer Station Operations Uniforms	1,654.94	2,143.30	1,577.14	1,845.39
01-3-239-40410-000 Transfer Station Electricity	6,153.38	6,640.31	7,374.77	7,084.75
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint	140.20	79.00	106.71	1,339.84
01-3-239-40439-000 Transfer Station Other Contracted Services	10,765.03	4,623.75	26,236.18	2,738.25
01-3-239-40610-000 Transfer Station Supplies - Operating	541.37			
01-3-239-40690-000 Transfer Station Bldg Misc Supplies		107.28	786.87	1,046.60
01-4-195-40310-000 Outside Agencies CAP		5,000.00	5,000.00	5,000.00
01-4-195-40311-000 Outside Agencies VNA	27,985.00	27,985.00	27,985.00	27,985.00
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)	13,394.00	13,394.00	13,394.00	13,394.00
01-4-195-40313-000 Outside Agencies Animal Shelter	20,000.00	20,000.00	20,000.00	20,000.00
01-4-195-40315-000 Cemetery Association		5,000.00		
01-4-196-40110-000 Drug Free Communities FT Wages	27,795.23	31,090.62	45,149.66	49,906.49
01-4-196-40140-000 Drug Free Communities OT Wages				595.08
01-4-196-40210-000 Drug Free Communities Health & Dental Ins	9,121.50	7,398.95	7,661.03	9,289.64
01-4-196-40215-000 Drug Free Communities Life Ins	208.37	93.07	83.20	401.70
01-4-196-40220-000 Drug Free Communities FICA	1,725.68	1,923.78	2,799.30	3,125.60
01-4-196-40225-000 Drug Free Communities Medicare	403.95	449.93	654.60	730.81
01-4-196-40230-000 Drug Free Communities NHRS	2,243.90	1,062.60	1,492.52	5,528.59
01-4-196-40250-000 Drug Free Communities Unemployment	123.49	129.75	46.95	39.47
01-4-196-40260-000 Drug Free Communities WC Ins	112.25	115.15	101.68	37.50

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-4-196-40299-000 Drug Free Communities Mileage Reimb	3,073.19	3,201.96	8,585.06	7,679.53
01-4-196-40439-000 Drug Free Communities Other Contracted Services	32,245.85	55,039.92	48,402.29	21,274.17
01-4-196-40610-000 Drug Free Communities Supplies - Operating	2,973.02	2,442.71	6,345.75	5,791.99
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department	19,243.70	28,807.96	12,267.01	17,235.61
01-4-411-40110-000 Welfare Admin FT Wages	27,675.58	28,509.05	36,039.72	35,526.16
01-4-411-40210-000 Health - Welfare				8,271.75
01-4-411-40220-000 Welfare Admin FICA	1,706.28	1,772.32	2,233.61	2,198.61
01-4-411-40225-000 Welfare Admin Medicare	399.06	414.44	522.29	514.26
01-4-411-40250-000 Welfare Admin Unemployment	118.18	124.93	44.71	37.82
01-4-411-40260-000 Welfare Admin WC Ins	60.26	63.12	78.72	82.58
01-4-411-40290-000 Welfare Admin Prof Devel	326.90	240.00	150.00	175.00
01-4-411-40299-000 Welfare Admin Mileage Reimb	56.48			
01-4-411-40341-000 Welfare Admin Telephone	400.89	406.98	444.10	667.08
01-4-411-40560-000 Welfare Admin Membership/Dues	30.00			
01-4-411-40610-000 Welfare Admin Supplies - Operating	411.27	90.00	175.24	531.95
01-4-411-40625-000 Welfare Admin Postage	57.71	45.78	49.72	15.06
01-4-411-40670-000 Welfare Admin Books & Pub	33.00	36.00	36.00	38.00
01-4-412-40810-000 Direct Assistance Food - Welfare	9,033.09	2,051.52	2,417.06	2,195.21
01-4-412-40811-000 Direct Assistance Rent	66,884.19	18,551.32	14,965.60	16,084.12
01-4-412-40812-000 Direct Assistance Medications	3,457.25	951.11	1,452.11	1,132.60
01-4-412-40813-000 Direct Assistance Utilities	17,478.57	10,153.18	5,894.33	7,526.03
01-4-412-40815-000 Direct Assistance Misc - Welfare	4,766.37	1,957.88	2,884.38	1,857.61
01-4-413-40815-000 Vendor Payments Misc - Welfare	2,250.00	6,000.00	5,550.00	5,459.62
01-5-211-40110-000 Recreation Admin FT Wages	56,351.27	57,039.23	52,170.88	54,750.08
01-5-211-40121-000 Recreation Admin Admin Summer Rec	38,645.28	62,580.06	70,302.37	99,697.48
01-5-211-40123-000 Recreation Admin Spec Program Wages	54,038.00	50,438.72	61,207.10	61,580.78
01-5-211-40210-000 Recreation Admin Health & Dental Ins	5,407.84	4,228.50	25,235.36	37,970.76

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-5-211-40215-000 Recreation Admin Life Ins	436.20	494.16	427.08	435.66
01-5-211-40220-000 Recreation Admin FICA	9,218.82	10,581.50	11,388.47	13,393.93
01-5-211-40225-000 Recreation Admin Medicare	2,155.91	2,474.74	2,663.59	3,132.82
01-5-211-40230-000 Recreation Admin NHRS	4,437.82	5,483.71	5,633.63	6,117.22
01-5-211-40250-000 Recreation Admin Unemployment	472.72	499.73	178.86	151.30
01-5-211-40260-000 Recreation Admin WC Ins	3,606.76	5,085.92	5,706.48	7,376.32
01-5-211-40290-000 Recreation Admin Prof Devel	524.00	629.00	395.00	692.00
01-5-211-40291-000 Recreation Admin Staff Devel	712.50	1,186.80	960.00	715.00
01-5-211-40292-000 Recreation Background Checks	929.50	745.00	587.00	963.75
01-5-211-40299-000 Recreation Admin Mileage Reimb	2,070.82	2,274.05	2,760.76	2,407.24
01-5-211-40341-000 Recreation Admin Telephone	1,893.82	2,146.11	2,247.89	2,514.91
01-5-211-40342-000 Recreation Admin Software Maint	1,250.00	2,375.00	875.00	1,750.00
01-5-211-40390-000 Recreation Admin Other Prof Serv.	5,122.50	5,412.50	5,015.00	4,850.00
01-5-211-40439-000 Recreation Admin Other Contracted Services	2,817.58	10,596.00	2,905.00	2,641.00
01-5-211-40440-000 Recreation Admin Equip Lease	3,221.20	4,082.67	4,377.72	5,119.28
01-5-211-40490-000 Recreation Admin Other Property Service	9,703.84	10,499.43	11,504.22	12,172.77
01-5-211-40560-000 Recreation Admin Membership/Dues	350.00	350.00	365.00	440.00
01-5-211-40611-000 Recreation Admin Supplies - Spec Department	782.04	1,142.41	675.41	738.79
01-5-211-40612-000 Recreation Admin Supplies - Medical	412.66	91.85	432.75	525.16
01-5-211-40625-000 Recreation Admin Postage	915.38	711.48	768.69	938.78
01-5-211-40685-000 Recreation Admin Supplies - Spec Program	19,650.84	18,024.73	15,592.81	25,454.20
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec	770.80	10,467.74	12,481.02	20,016.12
01-5-211-40686-000 Recreation Admin Rec Supplies	6,543.82	4,471.36	10,157.90	4,871.03
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture	485.97	104.95		259.00

City of Franklin, New Hampshire				
Municipal Departments General Fund Expenditure History				
Account Number	FY2013 Expenditures	FY2014 Expenditures	FY2015 Expenditures	FY2016 Expenditures
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability	8,647.00	8,875.00	9,057.00	9,270.00
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting	1,030.00	1,170.00	1,211.00	1,200.00
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc	250.00	250.00	250.00	250.00
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMRLAC	250.00	250.00	250.00	250.00
01-6-511-40894-000 FBDIC General agency fund	45,000.00	45,000.00	45,000.00	45,000.00
01-7-111-40980-000 Principle Debt Serv - Princ	165,000.00	165,000.00	165,000.00	100,000.00
01-7-112-40981-000 Interest Debt Serv - Interest	38,770.00	29,621.88	20,440.63	13,225.00
01-9-012-40720-000 Buildings CO - Bldgs			117,500.00	91,526.71
01-9-013-40740-000 Machinery & Equip CO - Mach & Equip				155,410.50
01-9-014-40791-432 Other Improvements Other Improv.-Roads Haynes Brook				13,613.65
01-9-014-40798-000 Other Improvements CO - Infrastructure			12,012.07	232,544.00
01-9-051-40911-000 Trans to SRFs Trans to Conservation	400.00	400.00	400.00	400.00
01-9-051-40912-000 Trans to SRFs Trans to Heritage	400.00	400.00	400.00	400.00
01-9-051-40913-000 Trans to SRFs Trans to Dare	500.00	500.00	500.00	500.00
01-9-051-40915-000 Trans to SRFs Trans to Library	266,630.32	254,971.63	259,203.02	260,084.27
01-9-053-40975-000 Trf to CRF - Bessie Rowell	12,489.00	14,989.00	17,489.00	19,989.00
01-9-053-40976-000 Transfer to CRF - Municipal Bldgs		100,000.00	104,508.00	65,000.00

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



APPENDIX 1 – CAPITAL IMPROVEMENTS PLAN SUMMARY

City of Franklin, New Hampshire													
Summary Capital Improvement Plan			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Capital items included in the FY2018 Manager's Proposed budget - Various funding mechanisms used								
FY2017													
						Cost By Year						Funded By	
Ref#	Department	Project Name	Project Description	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033		Grant/Donation	
D-73	MSD	New Road	reclaim, add gravel & ditch	R	6,100								
D-100	MSD	Highway Garage Main Entrance		R	24,000								
D-133	Recreation	Cottage Renovation	Interior and exterior	B	25,200							34,800	
D-135	Recreation	4wd Pick Up Truck		V	30,000								
D-139	School - FMS	paving	front of middle school building	R	32,494								
D-132	Recreation	Daniell Park Bathrooms	new bath house with storage, electricity, upgrade to water and sewer	B	35,000							35,000	
D-131	Recreation	Daniell Park Upgrade	Irrigation installed, field rehab, access Rd widened	O	40,000								
D-59	MSD	1 Ton 4WD Dump Truck #33	2005	V	65,000								
D-127	Police	Radio System/ Tower Sites	2020 end of useful life	M	66,000	66,000	66,000	66,000	66,000				
D-39	MSD	1-ton Dump Truck #10	2000	V	68,000								
D-43	MSD	1-ton Dump Truck #4	2001	V	68,000								
D-138	School - FMS	windows - FMS library		B	72,000								
D-128	Recreation	Odell Park Field Upgrade	softball field & (2) little league fields rehabilitation & irrigation installation	O	75,000							25,000	
D-129	Recreation	Ice Rink - Odell Park	install ice skating rink	O	100,000							100,000	
D-34	MSD	Multipurpose Sidewalk Tractor #17	1997	V	142,000								
D-130	Recreation	Odell Park Field Lights	lighting for (3) fields in Odell Park	O	150,000							150,000	
D-1	Finance	Connectivity & System Solution	city wide	O	160,000								
D-29	MSD	Haynes Brook Culvert Replacement	Central St	R	284,625							303,375	
D-137	School - FMS	roof		B	550,000								
D-101	MSD	Daniell Bridge Reconstruction		R		35,000	35,000	35,000	35,000	210,000		1,400,000	
D-70	MSD	Air Compressor #21	1986	M		40,000							
D-45	MSD	3/4 Ton Pick Up Truck #51	1999	V		46,000							
D-22	MSD	MSD Yard Salt Storage Shed	replacement	B		76,000							
D-41	MSD	Dump Truck #7	2000	V		250,000							
D-7	Fire	Engine 3	replacement of 1985 engine	V		275,625	275,625						
D-74	MSD	Central St	Tilton line to North/South Main	R		813,500							
D-94	MSD	Laxon Ave Reconstruction	reclaim, reconstruct, resurface	R			23,232						

City of Franklin, New Hampshire													
Summary Capital Improvement Plan				Capital items included in the FY2018 Manager's Proposed budget - Various funding mechanisms used									
FY2017				Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other									
					Cost By Year						Funded By		
Ref#	Department	Project Name	Project Description	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033	Grant/Donation		
D-9	Fire	Rescue Boat	replacement of 2002 rescue boat	V			30,561						
D-6	Fire	Car 2	2006 Chevrolet Trail Blazer	V			44,100						
D-8	Fire	Command Car	replacement of 2006 Tahoe	V			44,100						
D-25	MSD	City Hall Sprinkler		B			95,000						
D-30	MSD	Central St Drainage	Sanborn St to Pearl St	R			190,000						
D-12	Fire	Ambulance 2	replacement of 2007 ambulance	V			248,063						
D-47	MSD	Rear Loader Rubbish Packer #12	2000	V			325,000						
D-64	MSD	Automated Side Load #67	2010	V			325,000						
D-88	MSD	Peabody Place Rebuild Retaining Wall		R			375,000						
D-85	MSD	Poplar St Reconstruction		R				19,908					
D-52	MSD	4 WD Utility Vehicle #18	2008	V				30,000					
D-53	MSD	Utility Tractor w/ Attachments #34	2001	V				42,000					
D-81	MSD	Terrace Road from Birch to end	Rebuild & Resurface including drainage, sewer & water	R				48,000					
D-3	Fire	Defibrillator 2	replacement of 2013	M				48,620					
D-4	Fire	Defibrillator 1	replacement of 2013	M				48,620					
D-77	MSD	Victory Drive	Central to Thompson Park	R				63,360					
D-33	MSD	Pleasant St Drainage	Myrtle Ave to Balwin St	R				72,000					
D-20	MSD	City Hall Window Replacement III	20 windows left to do	B				80,000					
D-31	MSD	Sanborn St Drainage	Central St to Hunt Ave	R				82,000					
D-32	MSD	Mark Rd/Duffy St/Proctor St Drainage	to Central St	R				92,500					
D-98	MSD	Industrial Park Dr	route 3 to circle	R				102,000					
D-86	MSD	Pleasant St Reconstruction	Baldwin Dr to Prospect St	R				144,672	144,672				
D-89	MSD	Griffin & Pine Colony Roads	reclaim, binder, top course	R				156,288					
D-95	MSD	Liberty Ave Reconstruction	reclaim, binder, adjust castings, sloped edged granite curbsings, top course	R				178,500					
D-92	MSD	New Hampton Rd	cold plane/binder/adjust structures/ crack seal/ top course	R				295,680					
D-65	MSD	Automated Side Load #68	2010	V				325,000					
D-104	MSD	Cheney St Widening & Wall Reconstruction		R				352,000					

City of Franklin, New Hampshire													
Summary Capital Improvement Plan			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Capital items included in the FY2018 Manager's Proposed budget - Various funding mechanisms used								
FY2017					Cost By Year						Funded By		
Ref#	Department	Project Name	Project Description	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033	Grant/Donation		
D-93	MSD	Nelson/Taylor St Reconstruction	reclaim, binder, top course	R						69,696			
D-75	MSD	Woodbine/Hillary/ Hampshire	reclaim, binder, crackseal, topcourse	R						78,144			
D-46	MSD	Rackside Dump Truck #2	2003	V						79,000			
D-96	MSD	Proctor Street Reconstruction	reclaim, reconstruct, resurface	R						84,880			
D-105	MSD	Chance Pond Rd Reconstruction	Flaghole to Carr Street	R						94,880			
D-60	MSD	Truck Trailer #32	2002	V						95,000			
D-72	MSD	Rotary Snow Blower #43	2008	M						110,000			
D-87	MSD	pasture/upland/profile/ esker	reclaim, grade, resurface	R						154,176			
D-83	MSD	School St Sidewalk, Curbing & Reconstruction	Mill, leveling course, adjust castings, install curbing, crack seal and top course	R						162,000			
D-61	MSD	2 Yd Front End Loader #20	2006	V						165,000			
D-62	MSD	Mack Hooklift #66	2010	V						165,000			
D-84	MSD	range road/pinecrest circle	reclaim/grade/resurface	R						166,848			
D-107	MSD	Drainage system rehabilitation	Thunder Road to Pasture Drive	R						180,000			
D-18	MSD	BRCC Roof	replace roof	B						190,000			
D-26	MSD	BRCC Windows	replace with double hung energy efficient windows	B						200,000			
D-99	MSD	Evergreen Ave Reconstruction	reclaim/reconstruct/ install curbing & sidewalk	R						211,200			
D-82	MSD	Victory Drive	Thompson Park to Babbitt Road	R						242,880			
D-49	MSD	3 Yd Front End Loader #14	1999	V						245,000			
D-50	MSD	Dump Truck #3	2003	V						245,000			
D-106	MSD	Central St Reconstruction	Downtown Sidewalk & Road	R						250,000			
D-80	MSD	south main street	cold plane, leveling course, adjust structures, crackseal, top course	R						274,560			
D-78	MSD	Ward Hill Road		R						278,784			
D-24	MSD	Proulx Center Rehabilitation		B						290,000			
D-42	MSD	Road Grader #9	1982	V						360,000			

City of Franklin, New Hampshire													
Summary Capital Improvement Plan		Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Capital items included in the FY2018 Manager's Proposed budget - Various funding mechanisms used									
FY2017													
					Cost By Year							Funded By	
Ref#	Department	Project Name	Project Description	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033		Grant/Donation	
D-91	MSD	North Main Street from DW Drive to Central St	cold plane/binder/granite curb section/adjust structures/ crack seal/ top course	R						425,000			
D-5	Fire	Ambulance 1	replacement of 2010 ambulance	V						509,337			
D-2	Fire	25 Self Contained Breathing Apparatus	replacement of 2002	M						538,442			
D-13	Fire	Engine 4	replacement of 2009 engine	V						941,501			
D-14	Fire	Rescue 1	replacement of 2003 heavy duty rescue	V						957,211			
D-23	MSD	City Hall Rehabilitation		B						1,440,000			
D-15	Fire	Ladder One	replacement of 1998 ladder truck	V						1,595,361			
D-16	Fire	Fire Station	replacement of 47 year old fire station	B						3,168,400			
D-134	Recreation	Bessie Rowell Playground	New playground equip installed	M							60,000		
D-136	Recreation	Odell Park Security System	install security cameras	M							40,000		
													Total GF
		General Fund Totals			1,963,319	1,602,125	2,076,681	2,282,148	2,266,260	16,664,611	2,148,175		29,003,319
D-115	MSD	Water Meter Replacement Program		M EF	35,000	35,000	35,000	35,000	35,000	70,000			
D-123	MSD	north main street water service lines		O EF	40,000								
D-110	MSD	Sewer line camera		M EF	67,000								
D-112	MSD	Inflow & Infiltration Maint Program		O EF	125,000	125,000	125,000	125,000	125,000	250,000			
D-119	MSD	Pleasant Street Pressure Reducing Vault		O EF	228,448						57,112		
D-117	MSD	Acme 2 Well Rehabilitation		O EF	240,000								
D-118	MSD	Well Replacement	Sanborton Well Field	M EF		47,500	47,500	47,500	47,500	47,500			
D-121	MSD	Pump Replacement	Sanbornton Pumping Station	M EF		75,000	75,000						
D-36	MSD	Utility Pick Up Truck with Crane #13	2005	V EF		102,000							
D-116	MSD	Water Tank Inspection & Cleaning	Cross ST, No Main St, Salisbury Rd, Pleasant St; East Pleasant St	O EF			37,500						
D-111	MSD	Sewer Main Replacement	Patriot Ave to Glory Ave to Victory Dr to Thompson Park	R EF			178,000						
D-120	MSD	Water Main Replacement	city wide	O EF			633,600	633,600	633,600	1,267,200	792,000		

City of Franklin, New Hampshire													
Summary Capital Improvement Plan			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Capital items included in the FY2018 Manager's Proposed budget - Various funding mechanisms used								
FY2017													
						Cost By Year						Funded By	
Ref#	Department	Project Name	Project Description		Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033	Grant/Donation	
D-113	MSD	Central St Easement/Sewer Line Replacement	Central to Duffy St	R	EF				45,000				
D-32	MSD	Mark Rd/Duffy St/Proctor St Drainage	to Central St	R	EF				92,500				
D-108	MSD	View St Sewer Main Replacement	Poplar St to Russell St	R	EF				202,500				
D-38	MSD	Dump Truck #5	2008	V	EF				245,000				
D-66	MSD	3/4 Ton 4WD Pick Up Truck #60	2006	V	EF					17,500			
D-69	MSD	Air Compressor #19	1999	M	EF					35,000			
D-124	MSD	Lake Ave Water Main Replacement	Finch Dr to Webster Ave	O	EF					82,500			
D-35	MSD	Utility Van #28	2008	V	EF						30,000		
D-67	MSD	1 Ton Dump Truck #29	2009	V	EF						56,000		
D-122	MSD	Pleasant St Cement Water Tank	Exterior Tank Maintenance	M	EF						75,000		
D-114	MSD	Well cleaning	Franklin Falls, Acme1 & Acme2	O	EF						96,000		
D-37	MSD	Backhoe/Loader #16	2008	V	EF						152,000		
D-126	MSD	cross street water tank replacement		O	EF						300,000	75,000	
D-109	MSD	Terrace Rd Water Main Replacement		R	EF						309,600		
D-125	MSD	East Pleasant St Steel Water Tank	Exterior Tank Maintenance	M	EF						475,000		
													Total EF
		Enterprise Fund Totals				735,448	384,500	1,131,600	1,426,100	976,100	3,128,300	924,112	8,706,160
													Total CIP
		CIP Totals - All Funds				2,698,767	1,986,625	3,208,281	3,708,248	3,242,360	19,792,911	3,072,287	37,709,479

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



APPENDIX 2 – FEE SCHEDULE



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

316 Central Street
Franklin, NH 03235

(603) 934-3900
fax: (603) 934-7413
cityhall@franklinnh.org

ORDINANCE #01-18

AN AMENDMENT TO THE FRANKLIN MUNICIPAL CODE:

In the Year of our Lord, Two Thousand Seventeen;

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

	<u>Current Fee</u>	<i>change to</i>	<u>New Fee</u>
Water Commodity Charge Per 100 cubic feet	\$6.06		\$6.45
Sewer Disposal Charge Per 100 cubic feet	\$6.27		\$6.91
Sewer Quarterly Base Rate	\$20.00		\$30.00

Fee to be effective July 1, 2017 by a roll call vote.

Roll Call:

Councilor Barton	<u>yes</u>	Councilor Dzujna	<u>yes</u>	Councilor Ribas	<u>yes</u>
Councilor Clarenbach	<u>yes</u>	Councilor Giunta	<u>yes</u>	Councilor Wells	<u>yes</u>
Councilor Desrochers	<u>no</u>	Councilor Moquin	<u>yes</u>	Councilor Zink	<u>yes</u>

Approved: 
Interim Mayor

Passed: July 3, 2017

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

A true copy, attested: 
City Clerk

Date: 7/3/17



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

316 Central Street
Franklin, NH 03235

(603) 934-3900
fax: (603) 934-7413
cityhall@franklinnh.org

ORDINANCE #02-18

AN AMENDMENT TO THE FRANKLIN MUNICIPAL CODE:

In the Year of our Lord, Two Thousand Seventeen;

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

	<u>Current Fee</u>	<u>change to</u>	<u>New Fee</u>
Hydrant Fee	Discontinued		\$250/year
Outside Detail, police	\$60		\$62
Summer Playground Program (7 weeks)			
Resident	\$370, plus cost of trips		\$490, plus cost of trips
Nonresident	\$530, plus cost of trips		\$680, plus cost of trips
Summer Playground Program - Early drop off or late pick up:			
Resident	\$60		\$0
Nonresident	\$75		\$0
Summer Playground Program - Both early drop off or late pick up:			
Resident	\$100		\$0
Nonresident	\$125		\$0
Transfer Station:			
Asphalt Shingles	\$113/ton		\$127/ton
Residential Construction & Demolition	\$113/ton		\$127/ton
Commercial Haulers & all others;			
Shingles, construction, demo materials	\$113/ton		\$127/ton
Commercial construction & demo			
Materials	\$113/ton		\$127/ton
Dehumidifier	\$0		\$10 each
Tires (no rims):			
24", quartered truck tire	\$6		\$9
16"-234", halved	\$4		\$7
Up to 16"	\$2		\$2.50
No industrial tractor/loader tires			
Propane tanks:			
Up to and including 20 pounds	\$1 each		\$2.50 each
30 pounds	\$20 each		\$5 each
Over 230 pounds	\$20 each		\$15 each
Computer monitors/ tablets			
17 inches 16-19 inches	\$9 each		\$9 each

Over 19 inches and 21 inches	\$11 each	\$15 each
VCRs, CD players	\$2	\$3 each
Printers	\$0	\$15 each
Trash Barrel Fee:		
48 gallons	\$0	\$55
96 gallons	\$0	\$88

Fees to be effective July 1, 2017 by a roll call vote.

Councilor Barton	<u>yes</u>	Councilor Dzujna	<u>yes</u>	Councilor Ribas	<u>yes</u>
Councilor Clarenbach	<u>yes</u>	Councilor Giunta	<u>yes</u>	Councilor Wells	<u>yes</u>
Councilor Desrochers	<u>yes</u>	Councilor Moquin	<u>yes</u>	Councilor Zink	<u>yes</u>

Approved: _____

Interim Mayor

Passed: July 3, 2017

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

A true copy, attested: _____

City Clerk

Date: 7/3/17

Fees on this print out are reflected through June 30, 2017. For FY2018, beginning July 1, 2017, fees were updated through Ordinance 01-18 & 02-18 adopted at the July 3, 2017 City Council meeting.

City of Franklin, NH
Thursday, March 16, 2017

Chapter 160. Fees

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

All fees for service shall be charged as provided below:

A. Schedule of Fees.

[Last amended 7-6-2015 by Ord. No. 01-16]

Description of Fee	Fee
Accident reports, per page	\$1
Ambulance ^[1]	
Basic life support base rate, 25% above Medicare	\$0
Advanced life support I base rate, 25% above Medicare	\$0
Advanced life support II base rate, 25% above Medicare	\$0
Mileage	\$0
Airways	\$0
Cardiac monitoring	\$0
Defibrillation	\$0
IV therapy/drug administration	\$0
Oxygen administration	\$0
Basic life support, bundled, 50% above Medicare	\$619.83
Advanced life support I, bundled, 50% above Medicare	\$1,226.70
^[2]	
Advanced life support II, bundled, 50% above Medicare	\$1,833.65
^[3]	
Mileage, bundled, 50% above Medicare ^[4]	\$15/mile
Specialty care (hospital interfacility transports) ^[5]	\$1,740.32
Nontransport treatment/treat and release ^[6]	\$350
After-school program fee	\$25/week
Arcade fees	
1 through 10 machines	\$100 per machine
11 through 30 machines	\$50 per additional machine over 10
31 machines and over	\$25 per additional machine over 30
Assessment cards	

Description of Fee	Fee
Nonproperty owner	\$2 per parcel
Property owner	\$1 per parcel
Beach permit, nonproperty owner	\$5 per car, per day
Boat ramp, annual	\$0
Building permits/inspections/certificates	
Building permits	
One- and two-family residential	
New construction/additions	\$0.25 per square foot
Alterations/remodeling/ accessory structures	
Under \$750 (owner-occupied single-family only)	No fee (See § 305-31A)
Under \$2,500	\$25
\$2,501 to \$5,000	\$50
\$5,001 to \$10,000	\$75
\$10,001 to \$25,000	\$100
Over \$25,000	\$100 plus \$2 per \$1,000
Decks and sheds	\$60
Initial application	\$50
Multifamily/commercial/industrial	
Initial application	\$150
New construction/additions	\$0.35 per square foot
Alteration/remodeling/ accessory/structures/decks	\$150 minimum; \$2 per \$1,000 value
NOTE: All fees doubled if work begins prior to the issuance of a building permit.	
Inspections	
Inspection fee	\$40 per inspection
Reinspection fee (if initial inspection cannot be performed or work fails)	\$50 per inspection
Mechanical inspection (gas, electric, etc.)	No charge
Certificates of occupancy/use	\$40 per inspection
Continuing certificates of occupancy	\$40 per inspection
State-mandated inspections	\$50 per inspection
Certificates of approval	\$40 per inspection
Certified mailings (The fee shall be adjusted per any change in the U.S. Postal Service fees, with the City fee being \$0.75 above the USPS rate, rounded to the nearest tenth of a dollar)	\$6.30 per mailing
Checklist	\$25, plus \$0.50 per 1,000 names in excess of 2,500
Copies	
First page	\$1

Description of Fee	Fee
Additional pages	\$0.25
Deed, nonproperty owner	
First page	\$10
Each additional page	\$2
Deed, property owner	
First page	\$2
Each additional page	\$1
Demolition permit	
Residential	\$50
Multifamily or commercial	\$150
Digging permit, each	\$150 Dig Safe; penalty regulation for \$500 fine for City (state \$1,000)
Driveway permit	
Penalty for not getting permit	\$50
Duplicate bill ^[7]	\$5
Faxes	\$1 per page
Fingerprinting	
Resident	\$10
Nonresident	\$15
Fire alarm	
Bucket truck and person	\$75 plus operator costs per hour
Each alarm	\$250
False alarm fees	
1 to 3	\$0
4+	\$175
Fire fees charged for response	
Ambulance	\$100 per hour
Car	\$15 per hour
Fire engine	\$150 per hour
Forestry/pickup	\$40 per hour
Ladder	\$225 per hour
Personnel	Cost plus benefits (labor rate)
Nuisance fees for illegal fires	\$250
Paramedic intercept	\$350
Rescue fee	\$150
Fire hydrant, annual	Discontinued
Fire permit	\$5
Full property listing	
Paper	\$100
Disk	\$50

Description of Fee	Fee
Electronic copy, each	\$25
Landlord filing fee, each occurrence ^[8]	\$15
Kennel fees	
Adoption	\$35
First offense	\$10
Second offense	\$20
Third offense	\$25
Fourth offense	\$30
Mechanical permit	\$60
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.)	\$10
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.), not-for-profit	\$0
Mobile home annual permit	\$3
Motor vehicle registration by mail	\$1.50
Municipal Transportation Improvement Fund	\$5 for each motor vehicle registration
Name and address list	
Paper	\$25
Disk	\$20
Notary fee	\$5
Ordinance booklets, zoning	\$10 each
Outside detail, police	\$60 per hour
Permit parking (Franklin Street Parking Lot)	\$200 annually, each space
Pistol permits	\$10
Police Department false alarm fees:	
1 to 3 (in a calendar year)	\$0
4 or more	\$50 per alarm
Police/fire reports, each	\$10
Recreation and Parks Department.	
Dances held at the recreation center by nonprofit groups	\$50
Rental for recreation center by private citizens or groups	\$50
Nonresident surcharges:	
50% for nonsummer playground programs	
25% for summer playground program (summer camp)	
Rec Program	
Archery: in-house	\$7
Basketball program, per season, all grades	
Resident	\$40
Nonresident	\$55

Description of Fee	Fee
Traveling teams (5th grade+)	\$25
February vacation tournament	\$40 team entry
Admission	
Adults	\$1 (Franklin family free)
Children under 13	\$0.50
Family Pass, entire tournament	\$5
Flag football: In-house teams	\$15
Field hockey: In-house teams	\$15
Golf lessons, youth	\$20
Home school recreation, per class	\$1
League use of fields, per season	\$300
(adult leagues only) ^[9]	
Men's league basketball	\$10 per player per season
Odell Park ballpark lights	\$20 per hour
Sidney Holmes Tennis Tournament	
Adults	
Singles (per person)	\$10
Doubles (per person)	\$5
Youth	
Singles (per person)	\$5
Doubles (per person)	\$2.50
Soccer: In-house teams	\$15
Summer playground program, 7 weeks ^[10]	
Resident	\$370 , plus cost of trips
Nonresident	\$530, plus cost of trips
Summer playground program: Early dropoff or late pickup ^[11]	
Resident	\$60
Nonresident	\$75
Both early dropoff and late pickup	
Resident	\$100
Nonresident	\$125
Swim lessons	\$20 per session
Tennis lessons, youth	\$10
Refuse/solid waste	
Contractors; industrial and commercial businesses; stores and apartment complexes	See Subsection B
Commercial hauler disposal charges	See Subsection B
Sewer hookup	\$1,500
Residential, per unit	\$1,500

Description of Fee	Fee
Commercial, per unit	\$1,500
Sewer disposal charge, per 100 cubic feet ^[12]	\$6.27
Sewer rates	
Quarterly base rate	\$20
Sewer flat rate fee for nonmetered customers. In addition to the base rate charge, flat rate fee charges are as follows. The cubic foot disposal charge will be by the 100-cubic-foot interval. The charge per 100 cubic feet will be the same as that of the metered customer:	
For a single-family home, up to and including 2 bedrooms	2,000 cubic feet per quarter
For each additional bedroom over 2 bedrooms	500 cubic feet per quarter
Sewer late fee ^[13]	\$10
Sign, general	\$25 each
Site plan booklets	\$4 each
Street listing	
Paper	\$25
Disk	\$5
Subdivision booklets	\$6 each
Tax and genealogy research, each	\$25
Tax Map copy	
11" x 14"	\$2 per page
8 1/2" x 14"	\$1 per page
Complete small set	\$75
Complete large set	\$175
Tax receipt duplicate	\$1
Temporary political sign	No fee; no permit
Temporary sign (construction/advertising, etc., for 2 weeks to 2 months; others are general signs; real estate exempt)	\$10
Transfer station	
Owner-occupied residences	
Asphalt shingles	\$113 per ton
Residential construction and demolition materials	
First 20 pounds	N/C
After first 20 pounds	\$115 per ton
Commercial haulers and all others	
Shingles; construction and demolition materials	\$113 per ton
Commercial construction and demolition materials	\$115 per ton
Fluorescent light bulbs, unbroken	\$1 each
Freezers, refrigerators, air conditioners	\$10 each

Description of Fee	Fee
Other appliances: washer, dryer, stove	\$5 each
Springed furniture	\$5 each
Tires	
24", quartered	\$6
16" to 24", halved	\$4
Up to 16"	\$2
Wood/cardboard/aluminum/ metal/furniture	N/C
Transfer station permit	N/C
Propane tanks	
Up to and including 20 pounds	\$1 each
Over 20 pounds	\$20 each
Computer monitors	
13 inches, 14 inches and 15 inches	\$8 each*
17 inches	\$9 each*
19 inches and 21 inches	\$11 each*
Television sets	
Up to 13 inches	\$8 each*
13 inches and bigger (excluding console and big screen)	\$18 each*
Large console and big screen sets	\$38 each*
*Note: There will be an additional charge of \$35 for any computer monitor or television with broken glass/CRT.	
CPUs, printers, keyboards, wiring, mouse	N/C
VCRs	\$2 each
Fax machines and copiers	\$15 each
Microwave ovens, per oven	\$5
Trash barrel fee, 64 gallons ^[14]	\$75
Water commodity charge (per 100 cubic feet) ^[15]	\$6.06
Water billing rate/quarterly availability charges ^[16]	\$30
5/8" meter ^[17]	\$30
1" meter ^[18]	\$55
1 1/2" meter ^[19]	\$110
2" meter ^[20]	\$210
3" meter ^[21]	\$460
Over 3" meter ^[22]	\$910
Water sprinkler system (annual fee per line)	
Up to 2" line	\$75
2" - 4" line	\$150

Description of Fee	Fee
4" - 6" line	\$300
Over 6" line	\$500
Water frozen meter replacement cost	
5/8" meter	\$200
1" meter	\$250
1 1/2" meter	\$350
2" meter	\$450
3" meter	\$550
4" meter	\$1,000
6" meter	\$2,500
Water hookup fee	
5/8" meter	\$2,500
1" meter	\$3,000
1 1/2" meter	\$3,500
2" meter	\$4,500
3" meter	\$5,500
Over 3" meter	\$7,500
Water final meter reading (under 2 working days' notice)	\$40
Water meter test	\$50
Water shutoff/turnon	
After work hours	\$50
During work hours	\$30
Water late fee ^[23]	\$10
Miscellaneous fees and charges:	
Lien certificate, maximum	\$150
Returned check ^[24]	\$35, plus cost of certified letter
Cross-connection	\$500
Construction inspection, per hour	\$40
Yard sale	\$2 per day
Zoning Board of Adjustment appeal/Planning Board abutters notification fee	\$6 per abutter
Application (advertising, review, etc.)	
Subdivision	\$150, plus \$50 per lot
Site plan	\$250
Zoning Board of Adjustment	\$100

[1] *Editor's Note: Effective 7-1-2013.*

[2] *Editor's Note: Effective 7-1-2015.*

[3] *Editor's Note: Effective 7-1-2015.*

[4] *Editor's Note: Effective 7-1-2015.*

[5] *Editor's Note: Effective 7-1-2015.*

[6] *Editor's Note: Effective 7-1-2015.*

- [7] *Editor's Note: Effective 7-1-2014.*
- [8] *Editor's Note: Effective 7-1-2011.*
- [9] *Editor's Note: Effective 7-1-2011.*
- [10] *Editor's Note: Effective 7-1-2013.*
- [11] *Editor's Note: Effective 7-1-2013.*
- [12] *Editor's Note: Effective 7-1-2014.*
- [13] *Editor's Note: Effective 7-1-2015.*
- [14] *Editor's Note: Effective 7-1-2013.*
- [15] *Editor's Note: Effective 7-1-2015.*
- [16] *Editor's Note: Effective 2-1-2015.*
- [17] *Editor's Note: Effective 2-1-2015.*
- [18] *Editor's Note: Effective 2-1-2015.*
- [19] *Editor's Note: Effective 2-1-2015.*
- [20] *Editor's Note: Effective 2-1-2015.*
- [21] *Editor's Note: Effective 2-1-2015.*
- [22] *Editor's Note: Effective 2-1-2015.*
- [23] *Editor's Note: Effective 7-1-2015.*
- [24] *Editor's Note: Effective 7-1-2013.*

B. Refuse/solid waste.

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

- (1) Contractors; industrial and commercial businesses; stores and apartment complexes that dispose of refuse/solid waste generated within the corporate limits of the City of Franklin and using the transfer station in accordance with solid waste rules in § 257-8B and C of the Franklin City Code, will be charged the prevailing per-ton tipping fee, as established by the Concord Regional Solid Waste/Resource Recovery Cooperative, plus an administrative fee of \$1.50 per ton. Out-of town contractors will be charged an application/user fee of \$100 per year in addition to the prevailing per-ton tipping fee and the administrative fee. Fees will become effective July 1, 2007, and adjust annually, as needed, at the beginning of each calendar year.
- (2) Commercial hauler disposal charges. Commercial disposal companies that pick up refuse/solid waste, generated within the corporate limits of the City of Franklin, and dispose of it at the Wheelabrator Company Trash to Energy Facility in Penacook, New Hampshire under the City's gross annual tonnage, will be charged the prevailing per-ton tipping fee as established by the Concord Regional Solid Waste/Resource Recovery Cooperative, plus an administrative fee of \$15 per ton and an application/user fee of \$100 per year. Fees will become effective July 1, 2007, and adjust annually, as needed, at the beginning of each calendar year.

[Amended 7-6-2009 by Ord. No. 01-10; 7-9-2012 by Ord. No. 01-13^[25]]

[25] *Editor's Note: This ordinance provided for an effective date of 7-1-2012.*

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



APPENDIX 3 - FORMAT OF ACCOUNTS

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
Fund				
01	GENERAL FUND			
02	GF Conversion Fund			
04	CAPITAL PROJECTS FUND			
14	Grants Fund			
21	WATER DEPARTMENT			
22	SEWER DEPARTMENT			
23	FUEL DEPOT			
24	PKS & REC. REVOLVING FUND			
25	OUTSIDE DETAILS REV FUND			
26	Ambulance Fund			
31	Library Fund			
32	Conservation Commission			
33	Drug Forfeiture			
34	Dare Fund			
35	Heritage Commission			
36	Expendable Trusts			
51	Odell Park Fund			
52	Library Buswell Trust			
53	Other Library Perm Funds			
55	Other General Perm Funds			
70	Capital Reserve Funds			
91	Engineering Escrows			
92	Charity Funds			
96	School Capital Reserve Funds			
97	School Expendable Trust Funds			
98	School Scholarship Funds			
99	School District Fund			
Function				
0	General/Non-Specific			
1	General Government			
2	Public Safety			
3	MSD Operations			
4	Health; Welfare			
5	Culture and Recreation			
6	Conservation; Redevelopment and Housing; Economic Development			
7	Debt Service			
9	Capital Outlay; Payments to other Governments			
Department/Division				
011	Land			

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
		012	Buildings	
		013	Machinery & Equip	
		014	Other Improvements	
		611	Conservation Administration	
		111	Principle	
		112	Interest	
		119	Other Debt Service Charges	
		511	Economic Development	
		401	City Clerk/Tax	
		403	Elections	
		301	Mayor/City Council	
		302	City Manager	
		501	Finance Office	
		503	Assessing	
		506	IT	
		201	Admin	
		202	Suppression	
		203	Code Enforcement	
		205	Dispatch/Alarms	
		207	EMS/Rescue	
		208	Emergency Management	
		209	Fire Station	
		941	City Hall	
		942	Parks & Beaches	
		943	Odell Cottage	
		944	Bessie Rowell	
		949	General City Properties	
		195	Outside Agencies	
		196	Drug Free Communities	
		961	Property Ins	
		531	General Legal	
		521	Admin	
		121	Admin	
		122	Road Maint	
		123	Snow/Ice	
		125	Drainage & Vegetation	
		126	Traffic/Street Lighting	
		127	Mech Garage	
		128	Parks Dept	
		129	MSD Bldg & Garage	
		891	Other Culture & Recreation	
		991	Gen Gov/City Hall	

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
		911	Planning	
		101	Admin	
		102	Investigation	
		103	Patrol	
		105	Dispatch	
		109	Police Station	
		211	Admin	
		232	Curbside Collection	
		234	Recycling	
		238	Transfer Station Operations	
		239	Transfer Station Bldg	
		321	Sewer Internal Operations	
		322	Sewer External Operations	
		051	Trans to SRFs	
		052	Trans to Enterprise	
		053	Trans to CRFs	
		331	Water Admin	
		332	Water Operations	
		333	Water Supply/Distrib	
		334	Water Treatment Facility	
		411	Admin	
		412	Direct Assistance	
		413	Vendor Payments	
			Object	
		31100	Property Taxes	
		31101	Overlay	
		31102	Vet Exemptions	
		31110	Utility Tax/Rent	
		31200	Land Use Change Tax	
		31850	Yield Tax	
		31851	Gravel Tax	
		31852	Jeopardy Tax	
		31861	PILOT - FRH	
		31862	PILOT - Riverside	
		31863	PILOT - NH Charitable	
		31864	PILOT Masonic Lodge	
		31865	PILOT - Easter Seals	
		31891	Boat Tax	
		31892	Fishing/Hunting	
		31893	OHRV/Snowmobile/Dirt Bike	
		31899	Host Fee - CRSW	

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			31900	Interest & Costs on Taxes
			32150	Amusement Licenses
			32200	Motor Vehicle Registrations
			32300	Building Permits
			32900	Municipal Agent Fees
			32901	Municipal Transportation Improvement Fund
			32910	Dog Licenses
			32920	Other Licenses, Permits & Fees
			32940	Marriage Licenses
			32950	Vital Stats
			32999	Misc TC/TX Collections
			33110	Fed Grant - Capital
			33111	Fed Grant - Operating
			33112	Fed Grants - Unrestricted
			33510	State Shared Block Grant
			33520	Meals & Room Tax
			33530	Highway Block Grant
			33540	Contingent Grant
			33560	Forest Land Reimbursement
			33570	Flood Control Reimbursement
			33591	Other State Grants
			34010	General Fund Revenues
			34011	Planning Board Fees
			34012	Zoning Board Fees
			34015	Misc PLU Fees
			34041	Solid Waste Fees
			34042	Demolition
			34043	Recycling Revenues
			34044	Boat Ramp
			34049	Misc MSD Fees
			34050	Rec - Summer Program
			34051	Rec - Sports Fees
			34052	Rec - Beach Revenue
			34053	Rec - Special Events
			34054	Rec - Special Programs
			34059	Rec - Misc Fees
			34061	Pistol Permits
			34062	Police Reports
			34063	Police Alarms
			34064	Court Fines
			34065	Parking Fines
			34066	Witness Fees

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			34067	Finger Printing Fees
			34068	K9 Program
			34069	Misc Police Fees
			34071	Fire Reports & Alarms
			34072	Fire Alarms
			34073	Fire Permits
			34074	Illegal Fire Fee
			34079	Misc Fire Fees
			34080	Fines
			34081	Copier Fees
			34082	Non Resident Fees
			35011	Sale of Municipal Property
			35012	Sale of Tax Deeded Property
			35020	Interest Income
			35025	New Funds
			35027	Realized Gains/Losses
			35028	Return of Principal
			35029	Net Increse in FMV
			35032	Lease Revenues- Cell Towers
			35033	Rent - Fife
			35034	Rent - FBIDC
			35035	Lease - Solar Garden
			35039	Court House
			35040	Shared Costs - BRCC
			35082	Cable TV Franchise Fee
			35085	Donations from Non Public Sources
			35086	On Behalf Payments
			35090	Misc Revenues
			35091	Welfare Reimbursements
			35092	Misc Revenue - Soda
			35093	Donated Assets
			35095	Ambulance Billing
			35096	Paramedic Intercept
			35099	Police Dispatch Fees
			39110	Trans from GF
			39115	Trans from CPF
			39121	Trans from SRF's
			39140	Trans from Enterprise Funds
			39141	Trans from Water
			39142	Trans from Sewer
			39143	Trans from Fuel
			39144	Trans from Rec Revolving

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			39145	Trans from Police Detail
			39146	Trans from Ambulance
			39150	Trans from CRF's
			39160	Trans from Trust & Agency
			39190	Transfer from Component Unit
			39399	Use of Fund Blance
			39400	Capital Contributions
			39401	Proceeds from Notes Payable
			39900	Other Financing Sources - Capital Leases
			40110	FT Wages
			40120	PT Wages
			40121	Summer Rec
			40123	Spec Program Wages
			40130	Elected & Appointed Official Wages
			40140	OT Wages
			40142	Training Wages
			40143	Shift Coverage
			40144	Court Time
			40210	Health & Dental Ins
			40215	Life Ins
			40219	Disability Ins
			40220	FICA
			40225	Medicare
			40230	NHRS
			40250	Unemployment
			40260	WC Ins
			40290	Prof Devel
			40291	Staff Devel
			40292	Background Checks
			40299	Mileage Reimb
			40310	CAP
			40311	VNA
			40312	TRIP (CCNTR)
			40313	Animal Shelter
			40314	Red Cross
			40315	Cemetery Association
			40320	Legal
			40322	Labor Negotiations
			40323	Legal - PBA
			40324	Legal - ZBA
			40325	Outside Legal
			40330	Audit

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40335	Engineering
			40336	Assessing
			40341	Telephone
			40342	Software Maint
			40343	Radio Maint
			40345	Equip Maint
			40350	Medical
			40390	Other Prof Serv.
			40391	Code Book
			40410	Electricity
			40411	Heating Oil/Gas
			40412	Water/Sewer
			40421	Tipping
			40430	Bldg Repairs & Maint
			40433	Outside Repairs
			40439	Other Contracted Services
			40440	Equip Lease
			40490	Other Property Service
			40491	Nuisance Abatement
			40521	General Liability
			40528	Gen Liab Deduct
			40529	Joint Loss Safety
			40550	Printing
			40551	Advert/Legal Notices
			40560	Membership/Dues
			40581	WSPCC Admin
			40582	WSPCC Capital
			40583	WSPCC O & M Costs
			40584	WSPCC Replacement Costs
			40598	Grants
			40599	Contingent Grant
			40610	Supplies - Operating
			40611	Supplies - Spec Department
			40612	Supplies - Medical
			40620	Supplies - Office
			40625	Postage
			40626	Registry Fees
			40630	Equip Maint
			40636	Fuel Gas/Diesel
			40642	Uniforms
			40643	Uniform Cleaning
			40644	Uniforms/Protective Clothing

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40660	Vehicle Maint
			40664	Vehicle Parts
			40670	Books & Pub
			40684	Instructor Programs
			40685	Supplies - Spec Program
			40686	Rec Supplies
			40690	Misc Supplies
			40691	Misc Expend
			40719	Engineering
			40720	CO - Bldgs
			40740	CO - Mach & Equip
			40750	CO - Furn & Fixture
			40760	CO - Vehicles
			40770	CO - Technologies
			40791	Other Improv.-Roads
			40798	CO - Infrastructure
			40810	Food - Welfare
			40811	Rent
			40812	Medications
			40813	Utilities
			40815	Misc - Welfare
			40840	PILOT
			40850	Spec Fund Expend
			40880	Scholarships
			40891	Holiday Lighting
			40892	Historic Assoc
			40893	UMRLAC
			40894	FBDIC
			40895	PRLAC
			40896	CRDC
			40897	CASA
			40898	Contingency
			40899	Outside Agency Allocation
			40901	Trans to GF
			40910	Trans to Special Revenue Funds
			40911	Trans to Conservation
			40912	Trans to Heritage
			40913	Trans to Dare
			40915	Trans to Library
			40919	Trans to CPF
			40950	Trans to Enterprise Funds
			40951	Trans to Water

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)
			40952	Trans to Sewer
			40953	Trans to Fuel Depot
			40954	Trans to Parks & Rec
			40955	Trans to Police Detail
			40971	Trans to Fire CRF
			40972	Trans to MSD CRF
			40973	Trans to Water CRF
			40974	Trans to Sewer CRF
			40975	Transfer to CRF - BRCC
			40976	Transfer to CRF - Municipal Bldgs
			40977	Transfer to Component Unit
			40978	Transfer to County
			40980	Debt Serv - Princ
			40981	Debt Serv - Interest
			40989	Misc Debt Service Charges
				Project Code
			100	Training
			101	Shift
			102	Court
			103	Snow
			104	Drainage & Veg
			105	Traffic & Street Lights
			106	Cheerleading
			107	Boosters Club
			108	ISF Checks & Fees
			109	Misc. A/R
			110	Snowmobile Club
			111	Fire Alarm Non-Routine Work Reimbursable by Others
			112	Cleaning
			113	After School Program - Rec
			114	Welfare Director Services for other towns
			115	Unassigned credits - City Clerk
			116	Retirees
			200	FMV Adjustment
			201	Misc. Liability
			400	COPS Grant (ARRA)
			401	Downtown Transportation Grant
			402	Water Improvement Facility
			403	VAWA Grant (ARRA)
			404	Drug Free Communities
			405	Merrimack County Grant

City of Franklin, New Hampshire
Chart of Account Structure

XX - Fund (2)	X - Function (1)	XXX - Department (3)	XXXXX - Object (5)	XXX Project Code (3)	
				406	Operation Safe Commute
				407	Statewide DWI Hunter
				408	Join the NH Clique
				409	Franklin DWI/DUI
				410	Franklin Enforcement
				411	Section 319 Watershed
				412	Aquatic Resource Mitigation
				413	Brownsfield
				414	CDBG - TinyTwisters
				415	CDBG - Head Start
				416	West Franklin Water Tanks
				417	OCDETF
				418	Fire Training Grant
				419	Water Mains - Route 11 & Lawndale
				420	Water Mains - Chance Pond Rd/Lake Ave/Kimball
				421	CDBG - TRIP Center
				422	Franklin Falls Generator
				423	River Crossing
				424	Water Main - Hill Road
				425	Fish & Game Police Grant
				426	DWI/DUI Checkpoint Grant
				427	Drug Dog
				428	NHAGDTF
				429	MMRS
				430	EMPG
				431	Cross Street Water Tank
				432	Haynes Brook
				433	CDBG - CATCH
				434	FEMA Airpacks
				435	USDA Rural Tech Assistance
				436	STEP grant
				437	CDBG - Whitewater Park & Play
				438	Granite Hammer

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURE – Actual outlay of monies for goods or services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OVERLAY – An appropriation to fund potential tax abatements.

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

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

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

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

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

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

TAX LEVY - Taxes that are imposed and collected.

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

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

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

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

CITY OF FRANKLIN
FISCAL YEAR 2018 ADOPTED BUDGET



APPENDIX 5 – ABBREVIATIONS/ACRONYMS

City of Franklin, New Hampshire
Abbreviations/Acronyms
FY2018 Budget

Abbreviation/Acronym	Meaning
AICPA	American Institute of Certified Public Accountants
ANHPEHRA	Association of New Hampshire Public Employer Human Resource Administrators
APA	American Payroll Association
APCO	Association of Public-Safety Communications Officials
APWA	American Public Works Association
AWWA	American Water Works Association
BRCC	Bessie Rowell Community Center
CAP	Community Action Program
CCNTR	Caring Community Network of the Twin Rivers
CDBG	Community Development Block Grant
CO	Capital Outlay
CPM	Certified Public Manager
CPR	Cardiac Pulmonary Resuscitation
CRF	Capital Reserve Fund
CRSW	Concord Regional Solid Waste
DARE	Drug Awareness Resistance Education
DOT	Department of Transportation
DRA	Department of Revenue Administration
DWI	Driving While Intoxicated
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ESL	English as a 2nd Language
FBIDC	Franklin Business & Industrial Development Corporation
FF	Fire Fighter
FICA	Social Security (for purposes of this budget presentation)
FT	Full Time
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Global Information System
HHHWD	House Hold Hazardous Waste Day
HR	Human Resources
HVAC	Heating Ventilation Air Conditioning
IAAO	International Association of Assessing Officials
IACPnet	International Association of Chiefs of Police blog
ICMA	International City Manager's Association
IT	Information Technology
LEAS	Local Education Agencies
LED	Light Emitting Diode
LG	Life Guard
LRPC	Lakes Region Planning Commission
MMRS	Metropolitan Medical Response Team
MSD	Municipal Services Department
MUTCD	Federal Highway Administration Manual for Uniform Traffic Control Devices
MVC	Motor Vehicle Crash
NEGFOA	New England Government Finance Officer's Association
NEPBA	New England Police Benevolent Association
NESPIN	New England State Police Information Network
NEWWA	New England Water Works Association

City of Franklin, New Hampshire
Abbreviations/Acronyms
FY2018 Budget

Abbreviation/Acronym	Meaning
NFPA	National Fire Protection Agency
NH	New Hampshire
NHAFC	New Hampshire Association of Fire Chiefs
NHDES	New Hampshire Department of Environmental Services
NHDOJ	New Hampshire Department of Justice
NHDOT	New Hampshire Department of Transportation
NHEDA	New Hampshire Emergency Dispatchers Association
NHGFOA	New Hampshire Government Finance Officer's Association
NHIT	New Hampshire Interlocal Trust
NHLA	New Hampshire Library Association
NHLTA	New Hampshire Library Trustees Association
NHMA	New Hampshire Municipal Association
NHMMA	New Hampshire Municipal Manager's Association
NHRPA	New Hampshire Recreation & Parks Association
NHRS	New Hampshire Retirement System
NHWAA	New Hampshire Welfare Administrators Association
NHWWA	New Hampshire Water Works Association
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation & Parks Association
NRRA	Northeast Resource Recovery Association
OPEB	Other Post Employment Benefits
OT	Overtime
P&Z	Planning & Zoning
PC	Personal Computer
PILOT	Payment in Lieu of Taxes
PT	Part Time
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SRF	State Revolving Fund
SRF	Special Revenue Fund
SPED	Special Education
TIF	Tax Increment Financing
TRIP	Twin Rivers Intergenerational Program
UCC	Universal Commercial Code
UMRLAC	Upper Merrimack River Local Advisory Committee
USDA	United States Department of Agriculture
USEPA	United States Environmental Protection Agency
USTA	United States Tennis Association
VAWA	Victim Advocate Witness Advocate
VNA	Visiting Nurse's Association
WC	Worker's Compensation Insurance
WSI	Water Safety Instructor