



# CITY OF FRANKLIN, NEW HAMPSHIRE

## FISCAL YEAR 2021 – COUNCIL ADOPTED BUDGET

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### CITY COUNCIL MEETING – JULY 20, 2020



**CITY OF FRANKLIN, NEW HAMPSHIRE**  
**FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET**



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***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



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

# City of Franklin, New Hampshire

FY 2021

## Directory of Officials



### City Council

Tony Giunta, Mayor

Jo Brown  
April Bunker  
Scott Clarenbach  
Robert Desrochers, Sr.  
George Dzujna

Arthur Starkweather  
Karen Testerman  
Paul Trudel  
Olivia Zink

### School Board

Dan LeGallo, Superintendent  
Tim Dow, Chairperson

Deborah Brown, Treasurer  
Scott Burns  
Delaney Carrier  
Susan Hallett-Cook

Cecile Cormier  
Paul Doucette  
Chris Kneeland  
Jeff Savary, Vice Chair

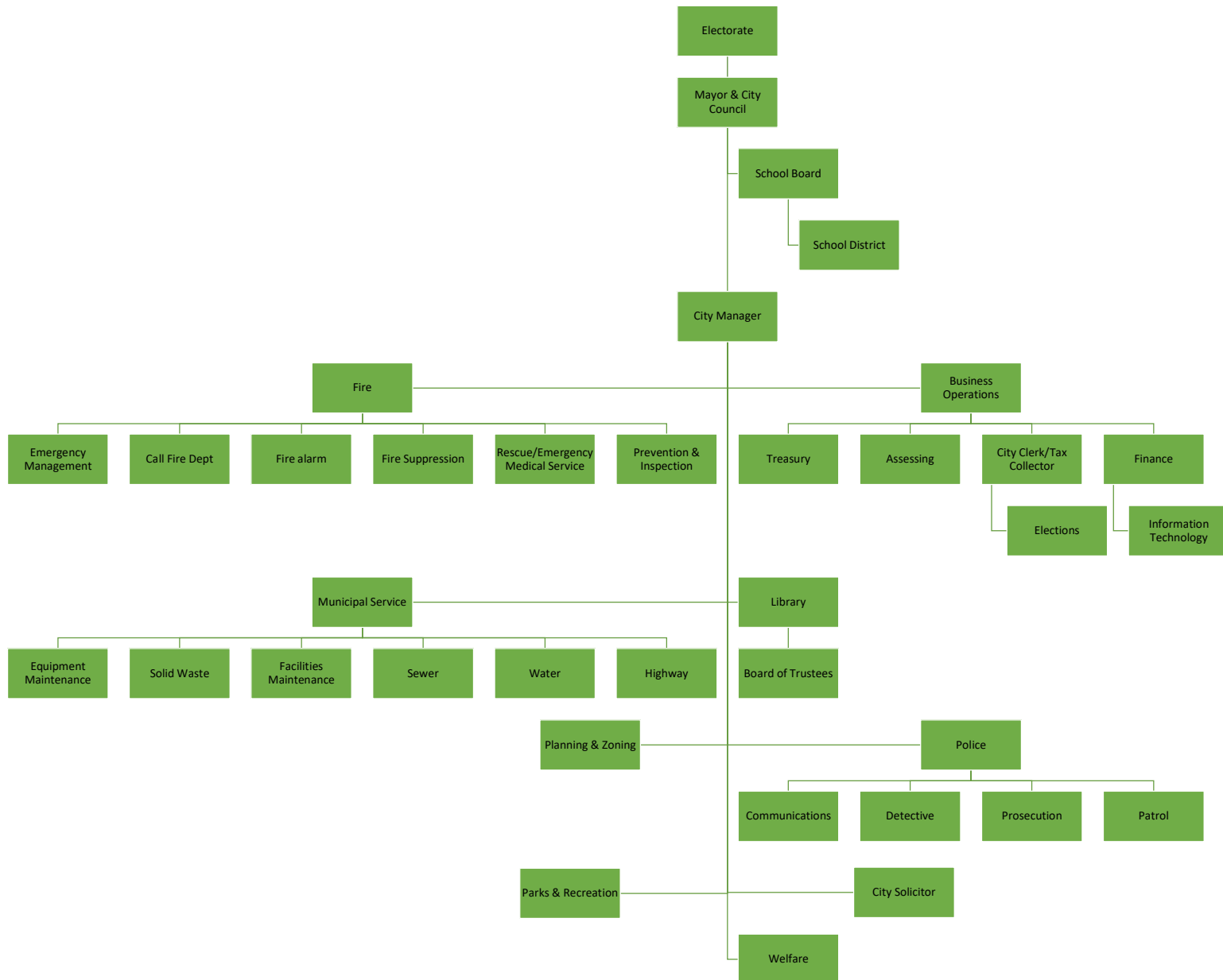
### Executive Staff

Judie Milner, City Manager

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

Esaundra Gaudette  
Katie Gargano  
Michael Foss  
Robert Sargent  
Brian Sullivan  
Richard Lewis  
David Goldstein  
Krystal Alpers

**City of Franklin, New Hampshire**  
**Organizational Chart**  
 FY 2021





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

316 Central Street  
Franklin, NH 02353

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

ORDINANCE #02-21

AN AMENDMENT TO THE FRANKLIN MUNICIPAL CODE:

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

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

Fees to Change:		Current	Change To	New
		Fee		Fee
	Increase Solid Waste Admin. Fee	\$15.00		\$20.00
	Transfer Station: Residential and Commercial demo materials and asphalt shingles, per ton.	\$129.00		\$135.00

Roll Call:

Councilor Brown	<u>Yes</u>	Councilor Zink	<u>Yes</u>
Councilor Clarenbach	<u>Yes</u>	Councilor Starkweather	<u>Yes</u>
Councilor Desrochers	<u>Yes</u>	Councilor Testerman	<u>Yes</u>
Councilor Dzujna	<u>Yes</u>	Councilor Trudel	<u>Yes</u>
Councilor Bunker	<u>Yes</u>		

Approved:

Tony Guend  
Mayor

Passed:

July 6, 2020

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 Gargano is the

A true copy, attested:

Katie A. Gargano  
City Clerk

Date:

7/6/2020



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

316 Central Street  
Franklin, NH 02353

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

**RESOLUTION #01-21**

A resolution relating to Appropriations and Estimated Revenues for Fiscal Year 2021.

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

THEREFORE, BE IT RESOLVED, by the City Council of the City of Franklin, New Hampshire, that the following appropriations and revenues be made for Fiscal Year 2021:

**MUNICIPAL DEPARTMENTS**

**APPROPRIATIONS:**

General Operations (MS-232):

General Government	\$	1,677,029
Public Safety		5,990,857
Highways & Streets		1,464,490
Sanitation		976,292
Health		92,515
Welfare		108,074
Culture & Recreation		1,068,545
Conservation & Development		100,000
Debt Service		386,110
Capital Outlay		566,250
Interfund Operating Transfers Out		476,455
Transfer to School District		0
Total General Operations Appropriations		12,906,616

Other Funds:

Parks & Recreation Appropriations		15,500
Outside Police Detail Appropriations		15,500
Water Appropriations		2,021,102
Sewer Appropriations		1,660,550
Capital Projects Appropriations		0
Pass Through Grant Appropriations		20,000
Total Municipal Appropriations	\$	16,639,269

**ESTIMATED REVENUES:**

General Operations (MS-434):

City Revenues General Fund	\$	4,613,796
Use of Fund Balance		0
Interfund Operating Transfers In		274,292
Local Taxation		8,018,527
Total General Operations Estimated Revenues		12,906,616

Other Funds:

Parks & Recreation Estimated Revenues		15,500
Outside Police Detail Estimated Revenues		15,500
Water Estimated Revenues		2,021,102
Sewer Estimated Revenues		1,660,550
Capital Projects Estimated Revenues		0
Pass Through Grant Estimated Revenues		20,000
Total Municipal Estimated Revenues	\$	16,639,269

SCHOOL DEPARTMENT**APPROPRIATIONS:**

General Operations	\$	17,104,600
Food Service		0
Total School Department Appropriations	\$	17,104,600

**ESTIMATED REVENUES:**

General Operations	\$	11,149,507
Use of Fund Balance		286,000
Transfer from Capital Reserve		0
Local & State Taxation		5,669,094
Total School Estimated Revenues	\$	17,104,600

MERRIMACK COUNTY

Estimated Tax to be Raised \$ 1,797,092

INDUSTRIAL PARK TAX INCREMENT FINANCING DISTRICT

Estimated Tax to be Raised \$ 27,032

FRANKLIN FALLS MIXED USE TAX INCREMENT FINANCING DISTRICT

Estimated Tax to be Raised \$ 58,611

VETERAN'S CREDITS

Estimated Tax to be Raised \$ 146,325

OVERLAY

Estimated Tax to be Raised \$ 31,000

**Roll Call:**

Councilor Brown	<u>Yes</u>	Councilor Zink	<u>No</u>
Councilor Clarenbach	<u>No</u>	Councilor Starkweather	<u>Yes</u>
Councilor Desrochers	<u>No</u>	Councilor Testerman	<u>Yes</u>
Councilor Dzujna	<u>Yes</u>	Councilor Trudel	<u>Absent</u>
Councilor Bunker	<u>Yes</u>		

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

Mayor

Passed: July 20, 2020

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 Gargano is the City Clerk for the City of Franklin, New Hampshire.

A true copy, attested:

Date:

Katie A. Gargano  
City Clerk  
7/20/2020





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

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316 Central Street  
Franklin, NH 03235

(603) 934-3900  
fax: (603) 934-7413

**RESOLUTION #02-21**

**A Resolution relating to the authorization for the City of Franklin to establish a capital reserve fund for the Police Dispatch.**

**In the year of our Lord, Two Thousand Twenty,**

**WHEREAS, the City Council of the City of Franklin has approved updates to the Police Dispatch and;**

**WHEREAS, the City will be receiving one-time surplus revenue in the amount of \$229,696 per the State 20/21 budget and the cost to update the Police Dispatch is approximately one million dollars and;**

**WHEREAS, the City Council has appropriated the annual funding in the FY21 budget, and;**

**WHEREAS, the City of Franklin recognizes that this type of reserve is subject to New Hampshire RSA chapter 34, Capital Reserve Funds for Cities, Now**

**THEREFORE BE IT RESOLVED, that at the scheduled meeting of the City Council on Monday, July 6, 2020, the City Council of the City of Franklin, New Hampshire does hereby adopt resolution 02-21 authorizing the City of Franklin Trustee of Trusts Funds to establish a new capital reserve fund titled Police Dispatch for the purpose of capital maintenance and emergency repair of Police Dispatch.**

**By a roll call vote.**

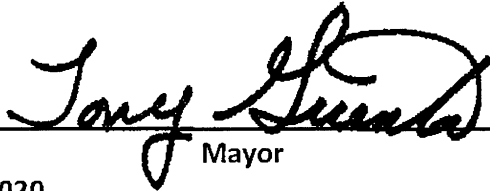
Resolution #02-21

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Roll Call:

Councilor Starkweather	<u>Yes</u>	Councilor Desrochers	<u>Yes</u>	Councilor Zink	<u>Yes</u>
Councilor Brown	<u>Yes</u>	Councilor Dzujna	<u>Yes</u>	Councilor Trudel	<u>Yes</u>
Councilor Clarenbach	<u>Yes</u>	Councilor Testerman	<u>Yes</u>	Councilor Bunker	<u>Yes</u>

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



Mayor

Passed: July 6, 2020

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: \_\_\_\_\_

7/6/2020

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL 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 ext. 10  
Email [citymgr@franklinnh.org](mailto:citymgr@franklinnh.org)

June 15, 2020

To: Mayor & City Council  
From: Judie Milner, City Manager  
Re: FY2020 City Manager's Proposed Budget

The following is the Manager's proposed FY2020 budget. For the 4th year, the budget closely mirrors the distinguished budget guidelines set forth by the Government Finance Officers Association in order to provide greater transparency by providing the policies, statistics and philosophies that drive the numbers presented.

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

#### **Challenges:**

As a former Mill City, Franklin has struggled to reinvent itself since the closing of the Mills in 1970. Franklin is considered a property poor community. What does that mean? It means that Franklin, geographically or economically, lacks the attraction of businesses and people to increase the values of our property as compared to other communities. To put this into perspective, a Franklin taxpayer with a \$100,000 home would have to pay \$2,247 to support the same budget that a Gilford resident would pay \$15.86 for their \$100,000 home to support. Moultonborough would pay \$715. Franklin's value per capital is just over \$80,000, Gilford \$283,968, Moultonborough \$825,198.

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

over 3 years). These numbers are fairly typical of a year when the economy is not in a recession. The numbers have been significantly higher in previous years.

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

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

Another challenge of this City is the image we portray of ourselves to others. There is a lot of history behind us, but it's time to put down the baggage and move to a more positive outlook. Investors look at how a City perceives itself and citizen involvement when choosing to invest. This City is fully covered by the federal Opportunity Zone (Ozone) economic investment tool and now is the time to show investors we take pride in our City. The federal Ozone incentive was slow to take hold around the country with rules coming out late and investor uncertainty but now is starting to take off. Franklin received a federal grant to implement our own opportunity zone strategy and market our properties to the investor who is in it for the long haul and is willing to redevelop properties at their highest and best use. Citizens will be seeing the product of this grant over the FY21 fiscal year.

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

### **Solutions:**

There is no one solution that will be a "quick fix all" to the City's challenges. As in that childhood story of the tortoise and the hare, slow and steady will win the race. The City must take a multi-pronged approach to creating change, must look long term, must think outside the status quo and must work together as one unified team. Solutions will take time, maybe even several years, to implement but are worth the efforts because they are sustainable solutions that will bring returns and benefits for years to come. Starting long term solutions now will bring them to fruition sooner.

## **Economic Development**

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

Several years ago, the City embarked upon public private partnerships to employ a strategy that will utilize the economic engine that first created the City, the rivers. The idea is a park on the Winnepesaukee River for white water enthusiasts with land features for the general public and mountain bike enthusiasts. The strategy has been touted by investment professionals as a transformative economic revitalization plan for the City. A diverse team of individuals, with skills necessary to deploy this strategy and other economic strategies, meets bi-weekly to work on these projects. Over \$2 million have been received for this project by various sources to complete different phases of the project at no cost to the City taxpayer. Many of these funds were competitive and the City had to prove the benefits of the proposed park through case studies and evidence-based feasibility studies. The fact that the City ranked #1 over several other community's projects in several of these competitive grants tells us we are on the right track. The State's new outdoor recreation department under the Department of Business and Economic Affairs is fully supporting this endeavor. Commissioner Taylor Caswell has stated, "If you want to know what's next for the State of New Hampshire, look no further than the City of Franklin". We look forward to partnering with the State of NH on this project.

Recently, the project received a wetlands permit which was a huge hurdle to overcome. Mill City Park, both the land and especially the whitewater component, will be catalysts of other economic development that will change the City's tax base and ability to raise revenue to support services. The benefits from these efforts in the core downtown area will spill over to other parts of the community. As the saying (made famous by JFK) goes, "a rising tide lifts all boats". The following press release released by the City in partnership with Mill City Park regarding the permit. Articles were in the Union Leader, Concord Monitor and NH Business Review.

### ***Franklin Receives 1<sup>st</sup> Whitewater Park Permit***

*The City of Franklin in partnership with Mill City Park, a nonprofit entity, is thrilled to announce that they have received the first whitewater park wetlands permit in New England. "I want to thank Commissioner Scott and his team at DES for believing in this project, says City Manager Judie Milner, "they certainly ran us through our paces and crossed all the t's and dotted all the i's but in the end worked with us to get the iconic project off the ground."*

*The idea of a whitewater kayak park started about 6 years ago when Marty Parichand brought the idea forward to City officials working on revitalization of the once booming Mill community. "The Winnepesaukee river is the reason Franklin is on the map", stated Marty Parichand, Executive Director of Mill City Park, "Our City has been disconnected from the river for too long. It is time to let the river repower Franklin."*

*The idea has gained momentum ever since sparking interest from developers like Chinburg Builders who purchased the largest defunct mill located in the downtown as result of the whitewater park. "The whitewater park was a major factor in considering the Stevens Mill project. The mill renovations we specialize in attract a younger outdoorsy clientele that pairs perfectly with the goals of the whitewater park", confirmed Eric Chinburg, President of Chinburg Properties. "Often it is hard to invest in underutilized mill buildings, without community support and a dedication to community improvement, both of which we found in Franklin."*

*Other accolades include:*

- ✓ 5 federal grant totaling over \$1.7million
- ✓ \$250,000 donation for grant matching from our local community bank, Franklin Savings Bank
- ✓ Significant contributions from Tim Horne Foundation, Gilbert Block, Capital Region Development Corporation, & Franklin Business & Industrial Development Corporation (the City's "economic arm")
- ✓ Donations & support from 100's of community members
- ✓ Received award for project of the year from the New Hampshire Chapter of American Planners Association AND Northern New England Chapter of American Planners Association
- ✓ Received Lakes Region Planning Commission Community Service Award
- ✓ Received "Most Promising Downtown Development" award from NH Business Review

*The whitewater park, which ends at the base of Franklin's downtown, is the foundation of the redevelopment and cornerstone of the City's rebranding efforts as an outdoor recreation destination. "It is the anchor of several outdoor recreation opportunities located in Franklin such as 155 miles of mountain biking trails, two-disc golf courses, a ski area, lake and more", comments Manager Milner.*

*The power of this project is not only in the users but also the visitors who come to watch. "The State of New Hampshire Department of Business and Economic Affairs has estimated this project will increase direct spending regionally by close to \$7m and bring approximately 161,000 people to the City," explains Jim Aberg, Executive Director of Franklin Business & Industrial Development Corporation.*

*After 6 years of hard work this permit finally gives us the ability to schedule construction of the in-river features making this project a reality creating a domino effect for multiple other economic development priorities. NH Department of Business & Economic Affairs Commissioner, Taylor Caswell, recently stated "If you want to know what's next in the State of New Hampshire look no further than the City of Franklin." We agree.*

The City looks forward to several projects breaking ground in the downtown area over the next fiscal year. The economic development team is always looking for fresh ideas. They would love to hear from you!

### **Legislative Change**

While we are not in control of what the state legislature does, we do have influence on it through public participation and local elections. The State, since FY2009, has been downshifting costs to



local municipalities in the form of revenue reductions or contribution reductions. In the last 4 fiscal years, the downshifts from the State have increased to include the school district as well.

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

Although the State did pass some funding for municipalities in the FY20/21 biennium budget last fall, it is one-time revenues from surplus and not sustaining into future budgets. The City municipal departments used these one-time appropriations from the State for one-time expenditures. FY20 was used for equipment in the Municipal Services department and FY21 allocation will be transferred to a capital reserve fund towards the dispatch center upgrade necessary in FY22. The school district also received one-time surplus from the State and spent it on one-time expenditures as well. In addition, the school district received additional funding based on a restructuring of the State adequate education formula. These revenues should be sustained in future State of NH budgets unless the education formula is changed again. While a step in the right direction, there is still a lot of work to be done on the education funding front. There is a study committee working on that now and will hopefully have a report before the next State biennium budget is due.

It is important for our state legislators to hear from their constituency regarding the significance of addressing these downshifted costs.

### **Sustainability of Operations**

#### **Resilience**

As a City, we plan for the worse and hope it never happens. The City, over the past year, has updated our hazard mitigation and emergency operations plans. Currently our continuation of operations plan is under review.

In 2020, the City's resilience was tested in many ways and the City's employees met the challenge. The City was the victim of a cyber-attack in which the perpetrators encrypted some of our data and asked for a ransom. I am proud to report that the City's procedures and security measures in place detected the attempt early so that all files were not encrypted and so we could recover without having to pay the ransom to the perpetrators. In addition, City employee, City taxpayer and City client information was preserved and did not fall into the hands of the perpetrators. US Secret Service was very complimentary of the security measures in place for the City's network. Although no network is 100% safe from these kinds of attacks, the City's security measures coupled with quick thinking on behalf of the City's IT provider and City employees thwarted what could have been a much worse scenario.

Who would have thought that a bat in China would make the entire world enter into a “new norm” of social distancing and CDC guidelines? COVID 19 certainly did that. The City’s emergency operations center has been at partial opening for the COVID19 pandemic. All departments quickly came together to get the necessary personal protective equipment and determine the best course of action to protect City employees as well as the public. City employees came to work, implemented the new procedures and kept business running. I am truly proud of this team. Right now, the reopening committee is coming up with ways to safely reopen City buildings to the public. I want to thank Governor Sununu for a quick COVID-19 response and for keeping the Mayor’s and Managers in the loop with weekly phone conferences as well as for emergency orders that enabled communities to continue to provide services albeit in a nontraditional way. Also, thanks to our congressional delegation who passed acts to provide funding for COVID related costs at the municipal level but also at the business level keeping the economic engine from completely failing. I truly want thank Chief Foss and Chief Goldstein for “taking the reins” of the City when the Finance Director and I fell victim to COVID-19. They did an excellent job keeping critical functions working during the pandemic. It was no easy task given their already large workload but they did it for the team. Now that’s sustainability!

As a country, we continue to struggle with many issues but most recently equality. Sadly, there are bad eggs in every profession. Accountants who embezzle funds, attorneys who commit fraud, architects and engineers who take short cuts, firefighters who are arsonists and, yes, police officers who abuse their power. When a bad egg rears its ugly head somewhere in any profession, no matter where it is in the country, the backlash rocks the whole profession putting a dark cloud over all – the good people as well as the bad. The unfortunate incident occurring half way across the country may have you thinking about our local police department. Recently, we were asked how many cases of alleged police misconduct happened locally over the last 10 years. I’m happy to report - none. Your police department is run professionally and is here to protect and serve the public. They are an important part of our community, our revitalization efforts and take their work and work ethic very seriously. Rest assured, in this City, all lives matter.

You City employees continue to be resilient and fluid as conditions change. They care about providing the services necessary to weather any storm and I am truly grateful to each & every one of them.

### **Fiscal Policy**

In June of 2011, the City Council adopted Ordinance 04-11 modifying the fund balance policy to incorporate the changes brought forth by GASB (Governmental Accounting Standards Board) Statement 54 and best practices as recommended by GFOA (Government Finance Officers Association). Many of you will remember that GASB 54 changed the categories of fund balance from reserved and unreserved to nonspendable, restricted, committed, assigned and unassigned. The intent was to give the end user an idea of the level and origin of restriction on

fund balance and how much fund balance is actually discretionary. In addition, GFOA recommended a level of unrestricted fund balance (which is made up of the committed, assigned and unassigned categories) equivalent to 2 months of general fund expenditures. This was a direct result of several communities nationwide filing for bankruptcy during the “Great Recession”.

As part of Ordinance 04-11, the Council set a policy of retaining an unrestricted fund balance of 15% of general fund appropriations with a 10-year transition period to achieve the 15%. As a community with a dependent school district and charter stating all debts and assets of the school district are the responsibility of the Council, this fund balance policy includes the school district general fund appropriations as well as municipal department general fund appropriations. At the time of the policy change, combined general fund unrestricted fund balance was 6.2%; as of the end of FY19, the unrestricted fund balance is 14%. Just over half way through the transition period, the municipal departments had built the fund balance 6.8% and three quarters of the way through department have almost achieved the goal of 15%. This is not an easy feat in a recession and with a moving target as the threshold is 15% of *current* year appropriations. Prudent fiscal practices, such as consistent monitoring of revenues and expenditures for anomalies and planning/addressing them, by all municipal departments have paid off. This is accomplished by municipal inter-department ***communication and global thinking Citywide***.

Proper fund balance thresholds demonstrate fiscal responsibility and the ability to conduct day to day business, pay debt, obtain grants and borrow for long term projects. In addition, the fund balance is the City’s way to ensure continuity should an unforeseen circumstance occur. Where most of the City’s capital infrastructure is beyond its useful life, the likelihood of an unforeseen failure is elevated; a stable fund balance is key to mitigating these potentially large unexpected expenditures. It is important to rating agencies, potential grantors and potential lenders as well as long term financial planning and fiscal resiliency.

By September 2020 or shortly thereafter, the City Finance Director will be converting the bond anticipation note into a bond for the first time in over a decade as a result of Franklin Falls TIF amendment #1. City Finance Director Gaudette will have to demonstrate to the rating agency (Moody’s or Dun & Bradstreet) that the City is credit worthy in order to entice investors at a good interest rate. Therefore, I ***do not recommend*** or support the use of any fund balance to offset ongoing operations in the FY2021 budget.

### **Global Thinking & Action Citywide**

In my FY2019 and FY2020 budget memos, I emphasized the importance of viewing ourselves as one with the municipal departments and school district making up the whole company called the City of Franklin. In addition, I recommended to the City Council an operations and efficiency study.

Shortly after the budget season, the City was approached by Richard Ellert, Head of US Operations of LEANmap Partners, who is a new resident of the City of Franklin. As a LEAN Six Sigma Black Belt, Mr. Ellert offered his services, at no charge to the City taxpayer, to bring the City through the LEAN process to streamline processes and eliminate unnecessary waste. Mr. Ellert has contributed many hours to the City Council, School Board, Citywide management, and departments including the school district. I wish to take this opportunity to thank Mr. Ellert on behalf of the City for his generous gift. The City is still working through the process and, although not moving as quickly as Mr. Ellert would like, making good progress.

With Mr. Ellert's guidance, the City Council developed a vision and mission statement for the City and a roadmap of tasks to get to the vision and mission.

### **City Vision**

*Franklin for a Lifetime.*

### **City Mission**

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

The roadmap is updated monthly, typically on the 2nd Monday of the month, in City Council Chambers and hangs in the lobby of City Hall all month until the next update. I am 100% committed to seeing this through with Mr. Ellert and continuing the process going forward.

In FY2020, the following City departments presented a SWOT analysis of their operations to the City Council and public: Police, Municipal Services – Solid Waste Division, and Fire. Unfortunately, COVID-19 disrupted the presentations as we feel they are more affective live than on a virtual platform but we are looking forward to continuing these presentations shortly. There are still many departments to hear from.

The City is well on its way to thinking outside the status quo. Let's keep up the momentum. In addition to the LEAN process, I would also recommend to the Council a Citywide:

- 1) Comprehensive wage and benefits study – City employees are underpaid when compared to employees in other communities; however, they are very appreciative of their benefits. The last study was complete for municipal departments in FY14 with most employees still making under the recommended wage. I am unaware of the last study for the school district but suspect employees are not making the recommended wage.
- 2) Performance Audit - I think this will be an important tool in the future after we have fully engaged in the LEAN process.

I completely understand that we cannot implement or do all of these things in one year but we want to start talking about it now. Costs for these items are not included in the Manager's proposal.

Other than participating in the LEAN process, municipal departments and the school district collaborate in several areas currently: school resource officer, salt & sand, field maintenance, lead testing, candidate's forum on education funding, testimony to the legislature, safety drills, emergency plans, etc. There are several more areas in which the municipal departments and school district can collaborate to become more efficient, provide a better service and/or save money. Continued active participation in the LEAN process should facilitate some of those discussions.

### **Positive Outlook/Engaged Citizens**

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

- 1) Speak positively about Franklin (even if its about just one thing)
- 2) Spread correct and truthful information
- 3) Find a way to engage in your community
- 4) Consider being on the Manager's volunteer list
- 5) If there's something you want to know about, ask
- 6) If you have an idea, share
- 7) Consider volunteering as an election official
- 8) Frequent our downtown businesses

### **Closing Thoughts**

The City is working hard at being as forward thinking as possible. We have a lot of difficult challenges and a lot of difficult conversations to have but we have a lot of positives going for us too. The elected officials, management, and employees are engaged and working **together** to better serve the needs of our citizens with the resources available to us.

The FY2021 budget process might not be any easier than previous years. Keep in mind, real significant and sustaining change is at our doorstep. Together, we can turn a corner and make a difference in our community. It will take time, energy and a dedication of will. We cannot spend our way out of challenges; we need to grow our way forward. I'm confident that we can work collaboratively for a better tomorrow.

**City of Franklin, New Hampshire**  
**FY 2021 Budget Highlights**  
Municipal Department Proposal (does not include school district unless noted)

**Budget Presentation & Process**

The budget presentation for FY2021 is in the same format as presented in FY2020, which closely follows the recommendations and best practices set forth by the Government Finance Officer's Association's Distinguished Budget. The only format changes made are cosmetic, in the hopes of improving the presentation and readability for the recipient. The goal continues to be transparency in reporting, by providing:

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

The budget was prepared using a budgeting technique called Zero-Based Budgeting. This method of budgeting demands that all expenses must be justified for each new fiscal year. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous fiscal year budget. The budget process this year was very challenging due to both the cyber incident and the COVID 19 pandemic. The normal preparation time was reduced by six weeks though the budget presentation has been delayed by over one month. This resulted in first draft of the City's FY2021 budget prepared by the Finance Director delivered to the City Manager for review on June 8, 2020.

The school district's June 1, 2020 school board approved budget is presented along with the municipal departments. This shows the entire City budget supported by the City taxpayer together in one location making this presentation extremely transparent to the City Council, City management and the general public.

The school district's budget is under the tax cap for the first time in several years. Therefore, there is no line in the Manager's proposal to bring the school district under the tax cap as seen in the past (see FY2020 budget green "Manager's adjustment to balance school district to tax cap" in general fund expenditures under component unit – school district).

In addition, the City maintained the presentation change made 4 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.

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

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

One of the most significant and valuable assets of the City of Franklin is the hard working - service driven - dedicated staff of (96) which includes (2) K-9 Officers. Of the (96) positions, (2.5) Positions are unfunded: (1) Light Equipment Operator in roads & (1) Account Clerk in the City Clerk/Tax Collector office and (1) position is partially funded: Police secretary. (1) position (Drug Free Communities Project Coordinator) is 100% grant funded.

As you can see by the circle graph below, 61% of total general fund expenses are related to the salary and benefits for the staff. In an effort to hire, retain and train a high performing City staff, the following position, salaries and benefits are recommended:

### **Position Listing**

There are a no additions to the position listing for FY2021 and a few position adjustments were made in the Fire Department, based on service driven needs as follows:

- |                             |                               |
|-----------------------------|-------------------------------|
| 1) Firefighters:            | (4) in FY2020 & (0) in FY2021 |
| 2) Master Firefighters:     | (2) in FY2020 & (2) in FY2012 |
| 3) Firefighters/Paramedics: | (4) in FY2020 & (2) in FY2021 |
| 4) Firefighter/AEMT         | (0) in FY2020 & (6) in FY2021 |

In addition, a Heavy Equipment Operator II position in water department has been proposed to be regraded to a Water Treatment Working Foreman position.

The elimination of the cleaning service contract and the hiring of (2) part time 30 hour per week buildings & grounds custodians, done in FY2019 is still in effect.

The contract with the Town of Andover, to provide ambulance services starting in FY2019, is also still in effect. The revenue from Andover (\$80,000 annually) plus the additional ambulance billable revenue of (\$80,000), totaling \$160,000, is used to offset most of the cost of 2 paramedics in the fire department.

In FY2020, the City welcomed comfort dog, K-9 Miller, to the team. K-9 Miller was paired with Officer Tracy and they completed their training in Florida in January 2020. K-9 Miller is now a certified Comfort dog and has responded to several calls to provide support not only to Franklin residents but neighboring communities.

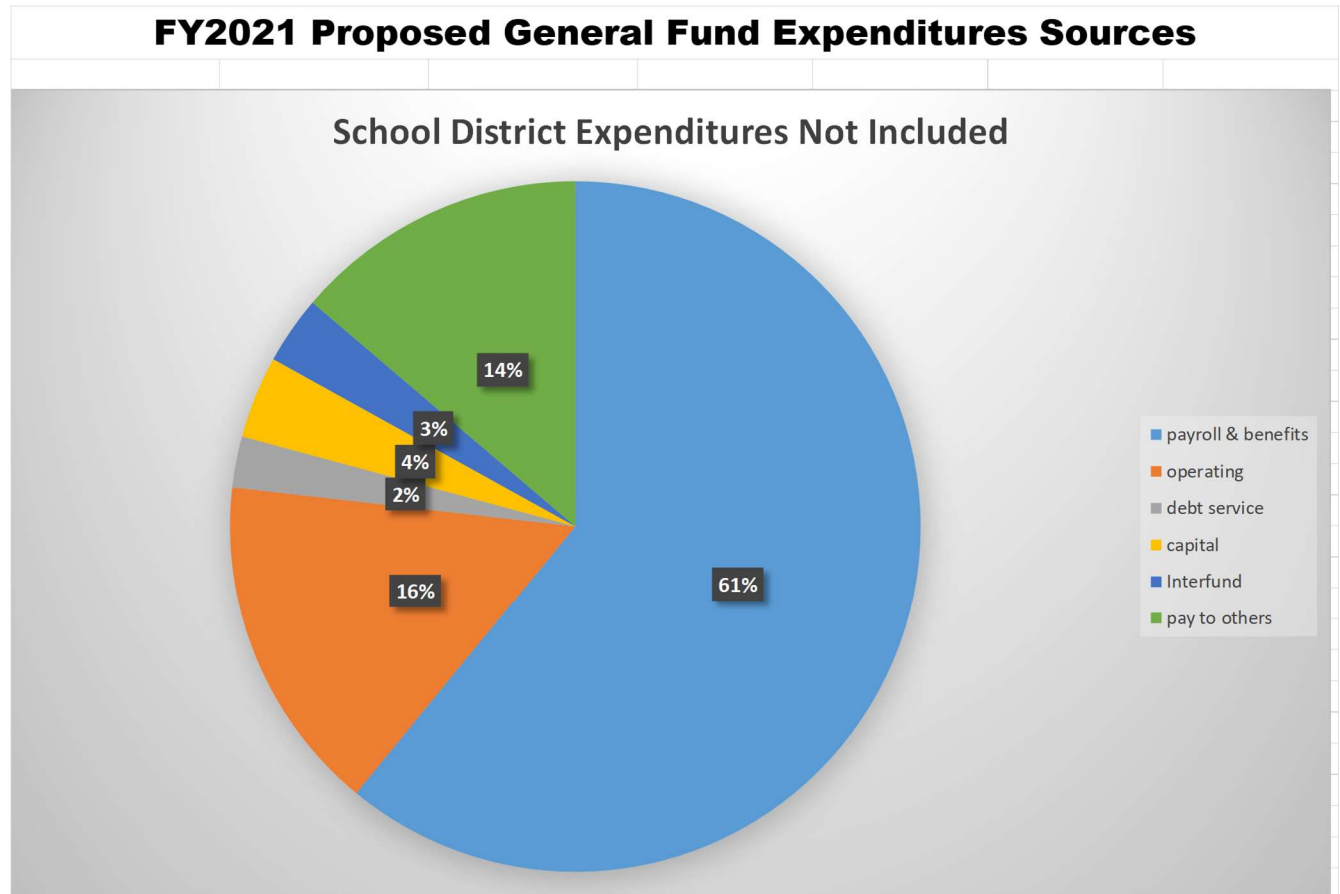
Lastly, Calendar 2019 experienced a 11% employee turnover rate and as of this writing, there are five open positions.

The Manager's proposal implements outsourced curbside collection; therefore, one position (Refuse Packer Operator) is eliminated in Municipal Services department while the other Refuse Packer Operator moved under the transfer station budget.

The Manager's proposal includes funding for open police union contract negotiations. In addition, 2 more positions from the FY2014 pay & class study regrades are included: Finance Assistant & Executive Secretary. These 2 positions are the furthest amounts different from the 6 year-old study are proposed to go from grade 1007 to 1008.



The Manager's proposal also changes the Library Assistant position from full time to part time.



### **Payroll Projections**

The department proposal payroll projections include staffing changes (except those denoted as Manager changes) as noted above under "Position Listing". The FY2021 department payroll budget projections included:

- 53 pay periods, 95 staff positions, 2.3% across the board COLA increase and,
- Step increases based on anniversary date & merit adjustments based on successful employee evaluations

The payroll budget was prepared by first reviewing the current staff positions, updating the list for the employees in those positions and then updating the payroll worksheet according to most up to date payroll activity, including longevity and probationary adjustments. Next a 2.3% across the board COLA increase was included in the budget proposed by the Department Heads. The cost of COLA at the traditional CPIU rate (2.3% for FY2020 tax cap purposes) is approximately \$110,000 general fund tax supported. Next, across the board STEP increases were added to the budget proposed by the Department Heads. Step increases based on anniversary date & merit increase after a successful employee evaluation

equate to approximately \$46,500 general fund tax supported. It is important to note that 20% of our staff are at step 12 of the pay scale. The 53<sup>rd</sup> payroll equated to approximately a \$102,000 increase in the 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 19 employees (20%) currently on step 12 of the pay scale do not receive merit increases):

<b>City of Franklin Municipal Departments Historical Raise History</b>		
<b>Fiscal Year</b>	<b>STEP (2.5%)</b>	<b>COLA</b>
2020	yes	1.90%
2019	no	1.50%
2018	no	0%
2017	yes	0%
2016	yes	0%
2015	yes	1.50%
2014	no	0%
2013	yes	1.50%
2012	no	0%
2011	yes	2.70%
2010	yes	0.10%

The Manager's proposal eliminates step increases and reduces COLA to 1.5%. In addition, there is a change in budgeted methods for payroll projections from cash to accrual basis. Specifically, instead of budgeting by total number of pay dates, the manager's proposal budgets by actual days in the fiscal year. This eliminates the occasional and sporadic 53 payroll expense as the extra day(s) are budgeted annually. This smooths the effect of payroll projections.

Mayor & Council stipends are included as well as stipends for three elections (NH State Primary Election in September, City Election in October, and Presidential Election in November). Treasurer Stipend (\$1,000/yr.), Deputy Treasurer Stipend (2 @ \$250 = \$500) and Emergency Management (\$2,000/yr.) are unchanged in the current budget.

The City has (2) unions: NEPBA Local 214 (Police, expires 6/30/20) and State Employees Association of New Hampshire Local 1984 (Municipal Services, expires 6/30/21). Both contracts currently contain language that increases (COLA & step) will be the same as afforded to nonunion City employees. Due to the COVID pandemic, negotiations with the police union have not commenced; however, included in this proposal is funding for the manager's proposed union changes.

## **Employee Benefits**

- **Medical**: The same medical benefits structure offered in FY2020 is proposed for FY2021, with an 10.98% increase in premiums. The increase in health premiums equates to \$200,398 annual budget increase in FY2021, based on expected enrollments. The Finance Director worked with the City's benefit administrator to seek alternative plan designs in an effort to lessen the increase; however, the Manager chose not to make changes because of the following reasons: need for employee stability during these uncertain times, need to look at employee pay structure in conjunction with benefits (last study in FY2014 and several pay classes STILL have not been adjusted), all employee benefits will be sent out to RFP in Spring of 2021 (current contracts for Dental and Short Term Disability expire 6/30/21) which will likely result in a plan change.

Coverage remains with the New Hampshire Interlocal Trust (Harvard Pilgrim) to include the following HMO plan design:

- Primary/Specialty Co-pay: \$15
  - Emergency Room Co-pay: \$100
  - Prescriptions: \$0/\$25/\$40
  - Deductibles: Single Plan \$500; 2-Person Plan \$1,000; Family Plan \$1,500
  - Total Out-of-pocket: Single Plan \$6,000; 2-Person Plan \$12,000; Family Plan \$12,000
- **Dental**: The same dental benefit structure in FY2020 is proposed for FY2021. Coverage is provided by Anthem and price did not change as contract included a 2-year price guarantee. FY21 will be the final year of the price guarantee.
  - **Short Term Disability (STD), Long Term Disability (LTD), Life Insurance/ADD**: The same benefit structure in FY2020 is proposed for FY2021. Coverage is provided by Mutual of Omaha and pricing is the same as last year as the contract included a 2-year price guarantee. FY21 will be the final year of the price guarantee.
  - **Workers' Compensation Insurance**: premiums have increased from FY2020 to FY2021 by 10.2% which equates to \$16,180. This is due to projected increased payroll over FY2020 and the City's loss ratio (claims experience) increasing from 1.12 to 1.29.
  - **Unemployment**: has decreased from FY2020 to FY2021 by 12.8% or \$406 due to low unemployment activity.
  - **Retirement**: Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2017, the New Hampshire Retirement System Board of Trustees certified the following employer rates of contribution due the retirement system beginning July 01, 2019 and ending June 30, 2021 as follows:
    - FY2020 Group 1 Employees 11.17%; Group 1 Teachers 17.80%; Group 2 Police 28.43%; Group 2 Fire 30.09%
    - FY2021 Group 1 Employees 11.17%; Group 1 Teachers 17.80%; Group 2 Police 28.43%; Group 2 Fire 30.09%
    - No change from FY2020 to FY2021

## **Tax Cap Calculation**

The 2.3% CPIU provides additional tax revenue of \$351,500. The County budget for 2020 was adopted March 2020. The City is not expecting a huge shift in assessed valuation in the larger Merrimack County communities so a 1.44% overall County tax increase was applied to the City estimate (increase of \$25,511) over FY2020 actual County assessment is budgeted for FY2021. However, true increase/decrease of County taxes will not be known until 09/20 when DRA sets the rates based on each town/city's equalized valuation. Statewide tax for school funding has increased by \$43,503 (\$1,158,237 in FY20 to \$1,201,740). Picks ups from the Assessing office totaled \$5,053,759 in new value which includes new construction numbers and some utilities. The new revenue generated from the pickups is \$113,558 and the Industrial Park TIF is expected to generate \$27,032 in retained taxes this year while the Franklin Falls Mixed Use TIF is expected to generate \$58,611.

All of the above net to an additional \$376,728 to be divided among the school district and municipality. The City used the traditional allocation method (% of previous years local taxes) to divide the \$376,728 between the school district and municipality - the school district receiving 35% or \$132,903 and the municipality receiving the remaining 65% or \$243,825. Total taxes under the tax cap calculation for the City including Municipal, TIF, County, School Local and School Local Statewide is \$15,747,681.

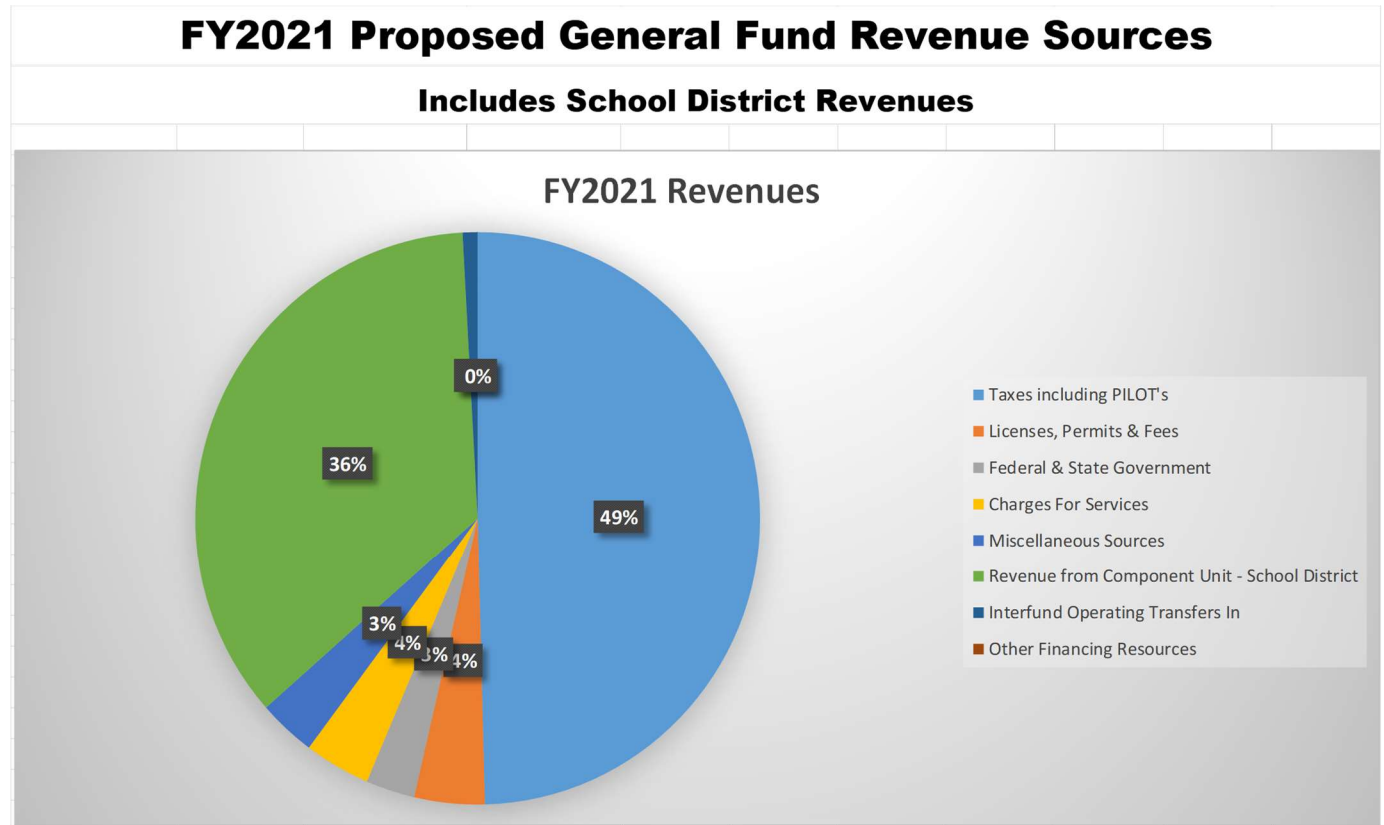
The City Manager made numerous changes totaling \$ 553,585 to bring the department's proposed budget under the tax cap throughout the budget.

## **General Fund Revenues**

Total general fund revenue for FY2021 is \$32,610,427 as compared to \$32,911,232 in FY2020, a decrease in revenues of \$300,805 which is made up of one-time federal grants. The City's general funds revenues have stayed relatively constant between fiscal years.

Fee changes included in the general fund revenue section are:

- Solid Waste Administration Fee: \$15.00 to \$20.00
- Construction Demo & Shingles: \$129.00 to \$135.00 per ton
- Water Rate: \$7.32 to \$7.50
- Sewer Rate: \$7.00 to \$7.13



## **General Fund Expenditures**

Payroll and payroll expenditure lines are linked to the payroll projections (see above). Gasoline lines are mostly level funded utilizing the State 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. The streetlight electric line was budgeted as if the LED project was not completed so the savings could pay the loan payment due each September ending in 2022.

Outside agencies are level funded between fiscal years. No new outside agencies are funded.

All borrowings for capital expenditures are presented under the debt service section of the budget.

**School District:** Expenditures approved for the FY20 budget were \$16,783,831 as compared to \$17,643,751 in the Managers proposed budget for FY21. It is important to note that the school board’s proposed budget was under the tax cap; however, the manager added the Elementary & Secondary Schools Emergency Relief grant (\$539,151) that we were notified of after the school board approved the school district’s budget to avoid having to do an additional resolution. This is largely due to the increased revenues received from the State under the new formula for adequate education funding. This formula is still far from perfect but a step in the right direction of restoring disparity type funding to the property poor communities throughout the State.

**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 \$20,000.

**Parks & Recreation Special Fund:** The Parks and Recreation fund is the same as the FY2020 budget.

**Police Outside Detail Fund:** This fund includes the rate (\$42) 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 (\$62). With the current retirement rates, the City is making about 9% (or \$5.58 per hour) net revenue using the \$62 detail reimbursement rate.

**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. The change of one Library position from full time to part time is included in the Manager’s budget.

**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](http://www.franklinnh.org) under committees, capital improvements.

**Water Fund**

**Council Adopted FY21 Budget does not include a water rate increase.**

The proposed water rate Increase is \$0.18 from \$7.32 in current FY20 to \$7.50 for FY21 per 100 cubic feet of water used. The reason for the increase is three-fold: (1) increase in proposed budget over FY2020 to upgrade and fund short and more long-term capital/critical infrastructure projects; (2) lack of retained earnings to offset expenses; (3) and most important is that water use sales have been steadily on the decline since 2012. The water fund total proposed FY21 budget is 2.3% higher than FY20. The approximate \$46k increase is mostly attributed to capital outlay for critical projects; payroll and related benefit increases and for funding the principal and interest payments for the 10-year low interest loan utilizing the State of N.H. Drinking Water State Revolving Fund for the water main replacements on New Hampton road.

The retained earnings of the water fund remain below the recommended 25% of expenditures threshold at 6/30/19. This is due to several unforeseen and unexpected infrastructure failures and necessary repairs over the past three budget cycles. Therefore, there are not sufficient retained earnings available to offset the rate increase. In addition, this rate increase does not include building back the retained earnings; however, Director's Sullivan & Gaudette have conservatively estimated regular expenditures for the fund and expect to see some modest building of retained earnings back to the recommended threshold.

<b>City of Franklin Water Commodity Rate History</b>	
<b>Fiscal Year</b>	<b>Rate *</b>
2020	7.32
2019	6.53
2018	6.45
2017	6.06
2016	5.81
2015	4.76
2014	4.51
2013	4.51
2012	4.51
2011	4.51
2010	4.51
(*) Rate per 100 cubic water used	



Rate Study: Not included in the FY2020 budget but under consideration for future budgets is a change in the structure of the water availability quarterly charge. Currently the quarterly water availability charge is assessed per water meter. Under one scenario, the quarterly water availability charge would be assessed based on living units. Therefore, a single-family home would see no change in quarterly availability charge but multi-family homes would be assessed based on living units (a building with 4 apartments would pay 4 availability charges. Several communities have already adopted this approach. The approach would increase the amount of stable, predictable revenue from the availability charge (estimated \$100,000 per year) used to supplement the increases to the water commodity charges.

**Council Adopted FY21 Budget does not include a sewer rate increase.**

#### **Sewer Fund**

The proposed sewer rate increase is \$0.13 (from \$7.00 in FY20 to \$7.13 in FY21) per 100 cubic feet of sewer discharged. The sewer budget increased 5.8% over FY20. The approximate \$92k increase is largely due to the asset management grant expenses (\$105,000) which is 100% offset by grant revenue.

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

<b>City of Franklin Sewer Commodity Rate History</b>	
<b>Fiscal Year</b>	<b>Rate *</b>
2020	7.00
2019	6.96
2018	6.91
2017	6.27
2016	6.27
2015	6.27
2014	6.13
2013	5.84
2012	5.84
2011	5.30
2010	4.52
(*) Rate per 100 cubic sewer discharged	

#### **Assumption of Risk**

- Vehicle Fuel: the price of fuel continues to be stable. However, if prices increase, the line items for vehicle could be over budget in FY2021.
- Vehicle Maintenance: as the City's fleet of vehicles continues to age, the cost of maintenance & repairs will continue to rise and the line items for vehicles maintenance & repairs could be over budget in FY2021.

## **FY2021 Estimated Adequate Education Aid**

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

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

In the 2019 legislative session, HB4 amended the formula for the calculation and distribution of Adequate Education Aid for FY2020 and FY2021. Included in the budget compromise bill was repealing the phasing out by 4% annually of the stabilization grant. Towns will now receive 100% of the FY2012 stabilization amount. In addition, full day, district paid kindergarten students will now be calculated at their full ADM value. Both these changes went into effect in FY 2020 and are in perpetuity, barring future changes in legislation.

**For school year 2020-21 only**, two additional one-time calculations will be added to adequacy aid:

- Additional aid for students that qualify for free or reduced priced meals based on a town's percentage of free and reduced Average Daily Membership (ADM) as a percentage of the full ADM. Towns with less than 12% of F&R students will not receive this additional aid.
- Fiscal capacity disparity aid based a town's property value as calculated by the Department of Revenue divided by the town's ADM. Town's with a per pupil value of over 1 million dollars will not receive this aid.

#### 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 FY2021 Adequacy Aid, school year 2019-2020 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.
- 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, 2019, this inflation adjustment is an increase of 2%.

For FY2020 and FY2021, the base per pupil rate is \$3,708.78 per ADM. Adequacy includes an additional rate for certain students as follows:

- \$1,854.38 for a free or reduced-price meal eligible student. This eligibility determination is based on household income not participation in a lunch program. Students from households receiving TANF or SNAP are automatically eligible. Others are certified if parents/guardians provide income information.
- \$1,995.21 for a special education student who has an individualized educational plan (IEP).
- \$725.63 for an English Language Learner receiving English Language instruction. Students who have advanced to the monitoring stage are not included.
- \$725.63 for each 3<sup>rd</sup> grade pupil whose achievement score on the state assessment for reading was below the proficient level, provided the student is not already counted in any of the above three categories. Students who did not take the test are not counted.

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

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

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

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 FY2021, a tax rate of \$1.925 per thousand will be applied to April 1, 2018 equalized values.

#### **F&R Aid**

Free and reduced grants first calculate the F&R percentage of each town, using the K-12 ADMR. For towns that have an F&R percentage greater than 12%, a grant on a sliding scale of \$87.50 to \$350 per F&R student will be determined. Towns with F&R less than 12% are not eligible for this additional grant.

#### **Fiscal Disparity Aid**

Fiscal Disparity grants first calculate the Equalized Valuation per Pupil for each town by using the 2018 Equalized Valuation with utilities and then dividing it by 2018-19 ADMR. Towns with an Equalized Valuation per Pupil of \$350,000 or less shall receive the equivalent of \$1,750.00 per ADMR. A town with an Equalized Valuation per Pupil between \$350,001 and \$999,999 shall receive a grant equal to \$0.0027 for each dollar of difference between its equalized valuation per pupil and \$1,000,000 per ADMR. Towns with an Equalized Valuation per Pupil exceeding \$1,000,000 per student are not eligible for this additional grant.

Preliminary Grant:

The Preliminary Grant is determined by taking the Total Cost of an Adequate Education subtracting the SWEPT assessment adding both the F&R Additional Aid and Fiscal Disparity Aid. If the preliminary grant is less than zero the municipality receives no grant.

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 FY2021, the stabilization grant will be 100% of the 2012 amount.

Inclusion of Home-Schooled Course Credit:

Prior to the final payment of adequacy grants in April, the Department of Education will determine if the appropriation allocated in the state budget for adequacy aid is sufficient to allow for inclusion of an ADM credit of 0.15 for each enrollment in 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 2021, the total grant will be no less than 95% of the November 15, 2019 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 15<sup>th</sup> that precedes the beginning of the fiscal year. ADM is estimated using data from the second preceding school year and applying adjustments for anticipated enrollment increases or decreases. This estimate is generally used to set school budgets.

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

The final calculation is usually made by March using the prior year's ADM that has been closely reviewed. For FY2021, adjusted 2018-2019 school year ADM data will be used for the first estimate, and 2019-2020 data will be used for the second estimate and final determination.

Grant Payment Schedule:

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

# Franklin, NH



## Community Contact

## City of Franklin

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

## Telephone

(603) 934-3900

## Fax

(603) 934-7413

## E-mail

citymgr@franklinnh.org

## Web Site

www.franklinnh.org

## Municipal Office Hours

Monday through Friday, 8 am - 5 pm

## County

Merrimack

## Labor Market Area

Franklin, NH LMA

## Tourism Region

Lakes

## Planning Commission

Lakes Region

## Regional Development

Capital Regional Development Council

## Election Districts

### US Congress

District 2 (All Wards)

### Executive Council

District 2 (All Wards)

### State Senate

District 7 (All Wards)

### State Representative

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

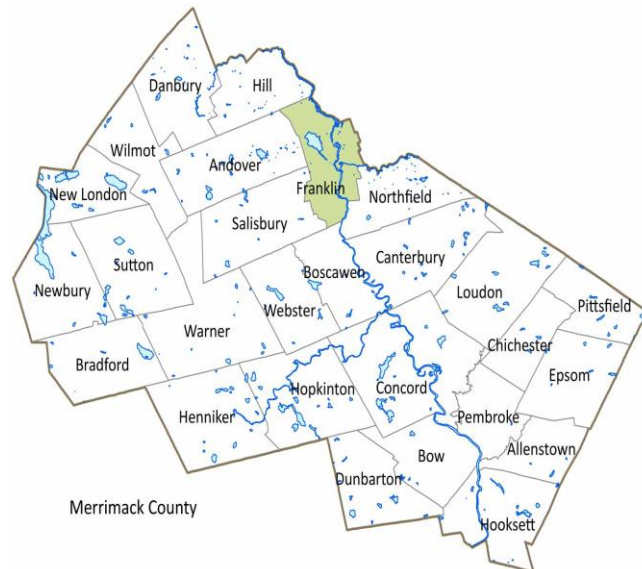
**Incorporated:** 1828

**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

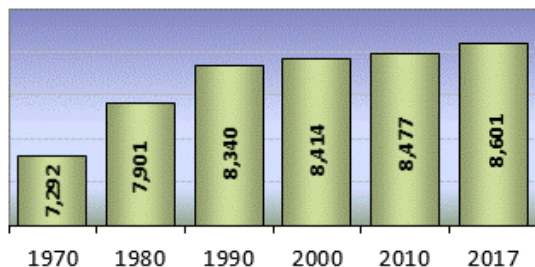
**Population, Year of the First Census Taken:** 1,370 residents in 1830

**Population Trends:** Population change for Franklin totaled 1,859 over 57 years, from 6,742 in 1960 to 8,601 in 2017. The largest decennial percent changes were eight percent increases between 1960 and 1970, and between



1970 and 1980. The 2017 Census estimate for Franklin was 8,601 residents, which ranked 36th among New Hampshire's incorporated cities and towns.

**Population Density and Land Area, 2017 (US Census Bureau):** 310.8 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, 2018		\$11,450,186	
Budget: School Appropriations, 2017-2018		\$16,208,339	
Zoning Ordinance		1971/12	
Master Plan		2018	
Capital Improvement Plan		Yes	
Industrial Plans Reviewed By		City Planner	
Boards and Commissions			
Elected:	City Council		
Appointed:	Planning; Zoning; Library; Conservation; Heritage		
Public Library	Franklin Public		
EMERGENCY SERVICES			
Police Department		Full-time	
Fire Department		Full-time	
Emergency Medical Service		Municipal	
Nearest Hospital(s)		Distance	Staffed Beds
Franklin Regional, Franklin		Local	31
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)	
2017 Total Tax Rate (per \$1000 of value)		\$25.56	
2017 Equalization Ratio		91.5	
2017 Full Value Tax Rate (per \$1000 of value)		\$23.64	
2017 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings		75.6%	
Commercial Land and Buildings		14.5%	
Public Utilities, Current Use, and Other		10.7%	
HOUSING		(ACS 2013-2017)	
Total Housing Units		4,216	
Single-Family Units, Detached or Attached		2,286	
Units in Multiple-Family Structures:			
Two to Four Units in Structure		1,014	
Five or More Units in Structure		798	
Mobile Homes and Other Housing Units		118	

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)	
Total Population		Community	County
2017	8,601		149,216
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) 2013-2017			
Population by Gender			
Male	4,141	Female	4,350
Population by Age Group			
Under age 5			472
Age 5 to 19			1,407
Age 20 to 34			1,666
Age 35 to 54			2,247
Age 55 to 64			1,388
Age 65 and over			1,311
Median Age			44.4 years
Educational Attainment, population 25 years and over			
High school graduate or higher			89.8%
Bachelor's degree or higher			17.4%
INCOME, INFLATION ADJUSTED \$		(ACS 2013-2017)	
Per capita income			\$24,868
Median family income			\$60,065
Median household income			\$48,398
Median Earnings, full-time, year-round workers			
Male			\$50,158
Female			\$34,728
Individuals below the poverty level			14.7%
LABOR FORCE		(NHES – ELMI)	
Annual Average		2007	2017
Civilian labor force		4,408	3,890
Employed		4,228	3,775
Unemployed		180	115
Unemployment rate		4.1%	3.0%
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment		2007	2017
Goods Producing Industries			
Average Employment		1,033	778
Average Weekly Wage		\$ 869	\$ 961
Service Providing Industries			
Average Employment		1,402	1,395
Average Weekly Wage		\$ 636	\$ 826
Total Private Industry			
Average Employment		2,435	2,173
Average Weekly Wage		\$ 735	\$ 874
Government (Federal, State, and Local)			
Average Employment		459	373
Average Weekly Wage		\$ 640	\$ 805
Total, Private Industry plus Government			
Average Employment		2,893	2,546
Average Weekly Wage		\$ 720	\$ 864

**EDUCATION AND CHILD CARE**Schools 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	<b>3</b>	<b>1</b>	<b>1</b>	
Grade Levels	<b>P K 1-6</b>	<b>4-8</b>	<b>9-12</b>	
Total Enrollment	<b>426</b>	<b>390</b>	<b>311</b>	

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

2017 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: **8** Total Capacity: **429**

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

**COMMUTING TO WORK** (*ACS 2013-2017*)

Workers 16 years and over	
Drove alone, car/truck/van	<b>81.6%</b>
Carpooled, car/truck/van	<b>11.1%</b>
Public transportation	<b>0.0%</b>
Walked	<b>1.3%</b>
Other means	<b>3.3%</b>
Worked at home	<b>2.8%</b>
Mean Travel Time to Work	<b>27.4 minutes</b>

**Percent of Working Residents: ACS 2013-2017**

Working in community of residence	<b>24.4</b>
Commuting to another NH community	<b>69.4</b>
Commuting out-of-state	<b>6.2</b>

**RECREATION, ATTRACTIONS, AND EVENTS**

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

***CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**SECTION 2 – FINANCIAL POLICIES & GUIDELINES**



## **AUDIT OPINION**

The City is subject to an annual independent financial audit, in which an independent audit firm tests transactions and opines on the representation of financial position as set forth in the City prepared financial statements. The City's financial statements include all municipal funds and school district funds as the school district is dependent. For FY2018, the City has once again achieved the highest audit opinion of "unqualified". FY2019 audit is well underway and expected to be completed before the end of FY2020. The audit opinion from Roberge & Company for FY2018 follows:

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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

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

### INDEPENDENT AUDITOR'S REPORT

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

#### Report on the 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, 2018, and the related notes to the financial statements, which collectively comprise the City of Franklin's basic financial statements as listed in the table of contents.

#### 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, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

### *Implementation of GASB Statement No. 75*

As discussed in Note 1 to the financial statements, in 2018 the City of Franklin adopted new accounting guidance prescribed by GASB 75 for its other post-employment benefits (OPEB). Because GASB 75 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 Total OPEB Liability and some deferred outflows of resources and deferred inflows of resources related to the City of Franklin's other post-employment benefits actuarial valuation. 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, budgetary comparison information, schedule of changes in total OPEB liability, schedule of the city's proportionate share of net pension liability, and schedule of city contributions on pages 8 through 23 and 59 through 66 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 Title 2 U.S. *Code of Federal Regulations*, (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The 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 July 19, 2019, 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 the effectiveness of the City of Franklin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Franklin's internal control over financial reporting and compliance.

*Roberge and Co. , P.C.*

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

Franklin, New Hampshire  
July 19, 2019

## **DEBT SERVICE**

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

The City's current debt as a percentage of assessed valuation is: General 0.2%, School 0.4% and Water .8%.

The following is a schedule of the City's total current long-term debt including capital lease payments included in the FY2021 budget:

City of Franklin, New Hampshire													
Long Term Debt													
FY2021 Budget													
						Total Outstanding at June 30, 2020		Current Portion In FY 2021					
						Principal	Interest	Principal	Interest				
Original Amount						Issue Date	Maturity Date	Interest Rate %					
General Fund:													
General obligation bonds/notes payable													
School Renovation						5,010,386	2001	2020	4.5-5.25	0	0	0	0
School Renovation						2,700,000	2006	2026	4.29	852,632	118,878	142,105	35,054
Streetlights						165,200	2015	2021	3.00	58,352	2,639	28,745	1,751
Roadway Improvement						505,000	2016	2026	2.75	319,267	31,424	49,669	8,780
Fire Engine						650,000	2016	2026	2.49	471,701	48,870	62,426	11,941
Fiber Connectivity Project						160,000	2017	2022	2.25	98,044	4,445	31,957	2,206
School Districtwide Energy Project & Middle School Roof						2,000,000	2018	2038	3.54	1,929,890	766,077	72,436	69,457
Ambulance						199,989	2019	2026	2.49	199,989	20,720	26,467	5,063
Total general obligation bonds/notes payable:										3,929,875	993,052	413,805	129,188
Capital leases payable													
Energy Audit & Improvements						301,966	2015	2027	3.97	144,762	26,319	14,591	5,747
(2) 2017 Ford F550s & (1) Trackless Sidewalk Tractor - Municipal Services						274,199	2017	2022	3.17	139,103	8,911	44,928	4,410
(2) 2018 Ford Interceptors - Police						64,748	2018	2021	5.95	16,627	989	16,627	989
(1) 2018 Ford Interceptor - Fire						47,748	2018	2021	4.34	23,901	1,567	11,697	1,037
(1) 2019 Ford Interceptor - Fire						51,197	2019	2022	3.76	37,682	2,869	12,100	1,417
(1) Grader						300,683	2019	2026	2.49	253,632	30,799	39,793	7,612
(2) 2020 Ford Interceptors - Police (lease in process-estimated payment budgeted												18,750	
Total capital leases payable:										615,706	71,453	158,487	21,212
Total General Fund:										4,545,581	1,064,506	572,292	150,400
Enterprise Funds:													
Bonds/notes payable													
Sewer: NHDES State Revolving Loan						784,061	2006	2026	3.35	334,792	46,368	43,229	11,222
Water: USDA Bond - Water Treatment Facility						3,645,000	2012	2040	2.25	2,603,560	600,437	130,180	57,848
Water: Drinking Water State Revolving Fund - West Franklin Water Tanks						3,226,055	2012	2033	1.10	2,439,669	880,875	85,808	75,727
Water: Drinking Water State Revolving Fund - Cross Street Water Tank/Route 3													
Water Main Relocation						677,395	2016	2026	1.225	527,109	19,423	53,924	4,797
Water: Drinking Water State Revolving Fund - Pleasant Street Pressure Reducing Vault						350,000	2019	2029	1.07	264,149	14,265	28,122	2,813
Total bonds/notes payable:										6,169,279	1,561,368	341,263	152,408
Capital leases payable													
Sewer 2017 Excavator						105,756	2017	2021	2.69	27,501	740	27,501	740
Total capital leases payable										27,501	740	27,501	740
Total Enterprise Funds:										6,196,780	1,562,108	368,764	153,148

## **FUND BALANCE**

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

City of Franklin, NH  
Thursday, September 5, 2019

## 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 Balance History

FY2021 Budget

Fiscal Year	Fund Balance Amount	% Change from Previous Year	Comments
2007	2,404,153		\$708,500 of this balance appropriated in FY08 for municipal
2008	1,677,587	-30.2%	
2009	1,130,564	-32.6%	tax rate setting error
2010	1,501,085	32.8%	
2011	1,918,801	27.8%	
2012	2,106,749	9.8%	
2013	2,371,366	12.6%	
2014	2,679,193	13.0%	
2015	2,836,541	5.9%	
2016	3,295,268	16.2%	\$250,000 of this balance appropriated in FY17 for school district
2017	3,222,860	-2.2%	\$264,000 of this balance appropriated in FY18 for school district
2018	4,040,781	25.4%	\$757,916 of this balance appropriated in FY19 for school district
2019	4,379,256	8.4%	\$1,031,751 of this balance appropriated in FY20 for school district

Footnotes: Per Chapter 27 of the Administrative Code, 15% target fund balance is \$4,936,685 based on the FY20 budget.

## **Cash Policy**

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

## **Chapter 82. School District**

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

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

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

#### **§ 82-1. Legal authority.**

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

#### **§ 82-2. Revenues.**

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

#### **§ 82-3. Limitations.**

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

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

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


# Chapter 328. Investments

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

## GENERAL REFERENCES

Administrative Code — See Ch. 4.

Funds — See Ch. 27.

ATTACHMENTS328a Appendix A 

### § 328-1. Scope.

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

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

### § 328-2. Objectives.

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

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

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

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

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

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

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

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

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

### **§ 328-6. Internal controls.**

A.

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

B.

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

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

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

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

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

### **§ 328-9. Maturity.**

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

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

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

A.

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

(1)

Capital adequacy.

(2)

Asset quality.

(3)

Earnings.

B.

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

(1)

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

(2)

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

### **§ 328-11. Maximum investment.**

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

A.

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

B.

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

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

A.

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

B.

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

C.

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

D.

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

E.

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

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

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

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

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



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

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

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

A.

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

B.

General procedures.

(1)

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

(a)

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

(b)

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

(c)

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

(2)

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

(a)

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

(b)

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

(c)

The award of investment will be determined as follows:

[1]

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

[2]

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

[3]

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

[4]

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

(3)

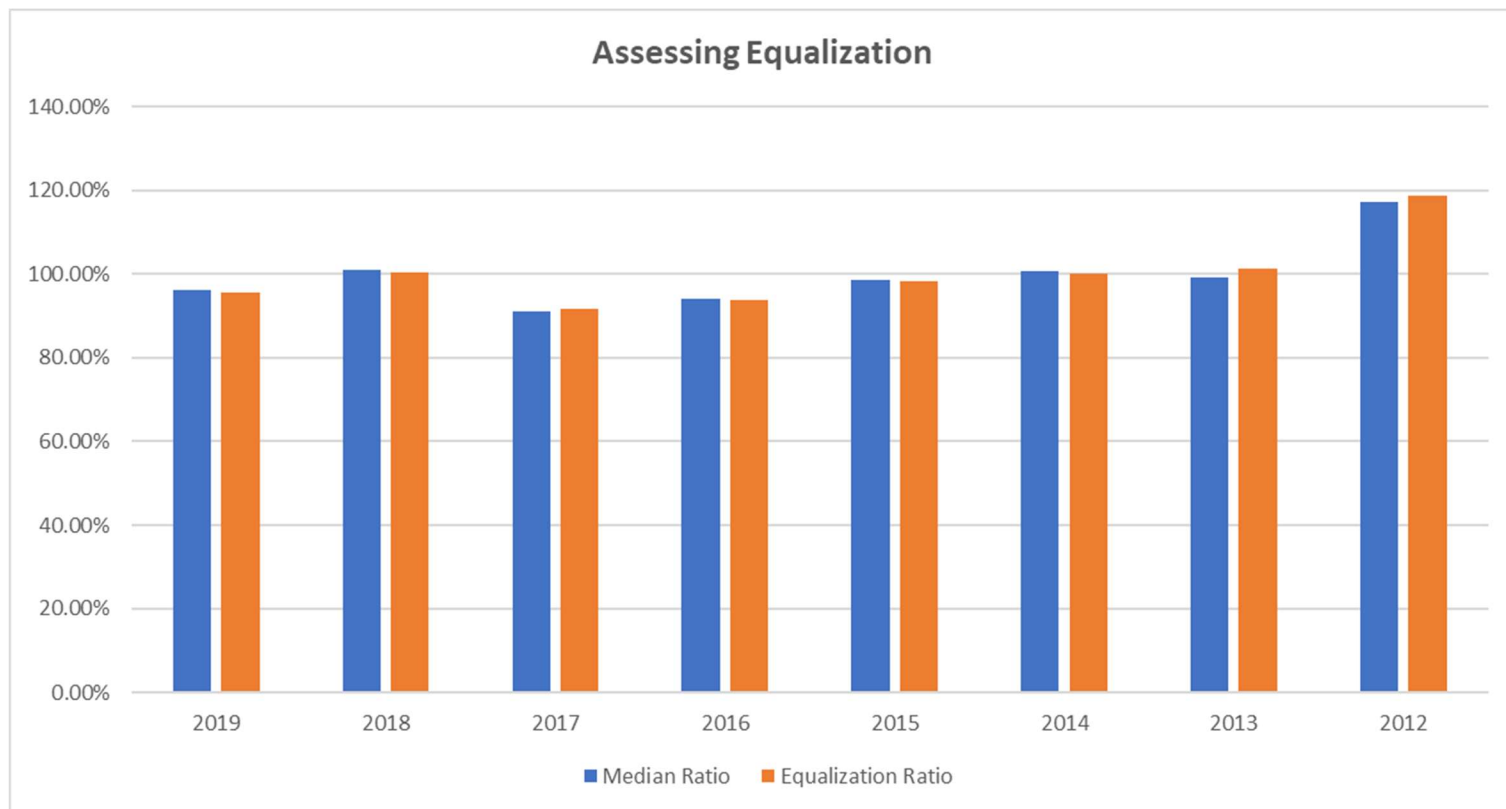
The Finance Officer is responsible for reflecting all such investments in the system, thereby causing an audit trail of all cash and investment transactions.

## PROPERTY VALUATION

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

The City of Franklin’s last revaluation was completed by the Assessor’s office for the tax year 2018 (FY2019).

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



## **CAPITAL IMPROVEMENT PLAN**

The Capital Improvement Plan is prepared by the City's Capital Improvement Committee made up of (3) City Councilors, (3) School Board Members, (1) Planning Board member and (2) members of the community then adopted by the City Council. The plan identifies equipment, vehicles, building, and infrastructure needs over a 5 year period with a consolidation of beyond 5 years in column 6. Municipal departments update their CIP needs annually and school district less frequently; however, the CIP committee generally recommends a new plan to be adopted in the 5<sup>th</sup> year of the current plan. The City Council adopted the current plan on May 22, 2017. The 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 FY2020 budget (6/30/20) is located in appendix 2 of this budget document.

## **CITY MUNICIPAL DEPARTMENT GRANTS**

The City aggressively seeks grants and other contributions in order to provide the residents with enhanced services and lessen the tax burden on the City taxpayer. The City has been awarded several federal and non-federal grants. The City administers these grants and must submit to additional audit procedures (OMB A-133) for any year in which federal grants expended are over \$750,000. The City has been subject to OMB A-133 audit procedures 3 out of the past 4 audit cycles and is proud to have received the highest audit opinion on these audits. The OMB A-133 audit opinion for the last annual City audit (FY2018) follows as well as the municipal department federal grant summary for FY2019 (not subject to OMB A-133, unaudited).

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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

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### **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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 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, 2018. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2018.

## 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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Roberge and Co. , P.C.*

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

Franklin, New Hampshire  
July 19, 2019

# CITY OF FRANKLIN, NEW HAMPSHIRE

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2019

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal CFDA #	Pass Through ID #	Expenditures of Federal Awards	Expenditures to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Direct				
Rural Business Development Grant	10.351	34-007-026000292	30,000	-
			30,000	-
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct				
Violence Against Women Formula Grants	16.588	2018W098	13,248	-
Violence Against Women Formula Grants	16.588	2019W098	24,476	-
			37,724	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through the NH Highway Safety Agency				
State and Community Highway Safety	20.600	315-18B-089	884	-
State and Community Highway Safety	20.600	19-0063	1,819	-
			2,703	-
<b>U.S. DEPARTMENT OF COMMERCE</b>				
Direct				
Economic Development Technical Assistance	11.303	ED17PHI3030014	49,467	-
			49,467	-
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through the NH Department of Emergency Management				
Hazard Mitigation Grant	97.039	FEMA-4105-DR-NH-2R	145,846	-
Homeland Security Grant Program	97.067	EMW-2015-SS-00070-S01	908	908
			146,754	908
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through the NH Department of Health and Human Services				
Drug-Free Communities Support Program Grants	93.276	1H79SP017024-01	100,237	-
			100,237	-
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed through the NH Department of Education				
21st Century Community Learning Center	84.287		244,289	
			244,289	
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
Passed through USDA - RD				
CAP building replacement			8,633	
			8,633	
<b>U.S. DEPARTMENT OF THE INTERIOR - NATIONAL PARK SVC</b>				
Passed through NH Parks & Rec LWCF		33-00716	24,546	
Whitewater Park			24,546	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ 644,353	\$ 908

The accompanying notes are an integral part of this schedule.

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL 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.

## Fund structure

City of Franklin		
Fund Structure		
6/30/2020		
AccuFund		
Fund #	Fund Name	Fund Type
<b>Governmental:</b>		
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
<b>Proprietary:</b>		
21	Water	Enterprise
22	Sewer	Enterprise
<b>Fiduciary:</b>		
98	School Scholarship	Private Purpose Trust
92	Charity	Private Purpose Trust
91	Engineering Escrow	Agency
	Student Activities Fund	Component Unit - Agency
<b>Government Wide Conversion:</b>		
02	General Conversion	

## **FUND DESCRIPTIONS:**

### **GENERAL FUND**

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

### **CAPITAL**

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

### **GRANT**

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

### **PARKS & RECREATION**

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

### **OUTSIDE POLICE DETAIL**

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

### **LIBRARY**

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

## **FOOD SERVICE**

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

## **WATER FUND**

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

## **SEWER FUND**

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

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

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

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

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

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

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

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

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

### **FY2021 BUDGET SCHEDULE**

January 28, 2020	Preliminary Payroll Projections to all Department Heads
February 20	Budget Packets & Worksheets to all Department Heads
	Cyber Issue Delay
March 27	Budget Worksheets and Verified Payroll Projections Due to Finance Director
	COVID-19 Delay
May 22	Outside Agency Request Forms Due
June 1	First Draft of Department Proposed Budget Due to City Manager
June 15	City Manager's Budget Delivered to City Council
June 17	City Council Meeting – School District Budget Presentation
June 22	City Council Meeting – City Manager's Budget Presentation
July 6	City Council Meeting - Public Hearing
July 20	City Council Meeting - FY21 Budget Adopted By Council

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



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

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

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

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

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

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

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



<b>City of Franklin, New Hampshire</b>					
<b>Position Listing</b>					
<b>FY2021</b>					
	<b>POSITION</b>				
<b>DEPARTMENT</b>	<b>FULL TIME</b>	<b>PART TIME</b>	<b>TOTAL</b>	<b>FILLED</b>	<b>OPEN</b>
<b>ASSESSING</b>	TECHNICIAN		1	1	0
	<b>TOTAL ASSESSING</b>		<b>1</b>	<b>1</b>	<b>0</b>
<b>CITY CLERK</b>	CITY CLERK/TAX COLLECTOR		1	1	0
	DEPUTY CITY CLERK/TAX COLLECTOR		1	1	0
<i>FY21 (1) Position Unfunded</i>	ACCOUNT CLERK		2	1	1
	<b>TOTAL CITY CLERK</b>		<b>4</b>	<b>3</b>	<b>1</b>
<b>CITY MANAGER</b>	MANAGER		1	1	0
<i>FY21 proposed regrade from grade 1007 to 1008</i>	EXECUTIVE SECRETARY		1	1	0
	<b>TOTAL CITY MANAGER</b>		<b>2</b>	<b>2</b>	<b>0</b>
<b>FINANCE</b>	DIRECTOR		1	1	0
	ACCOUNTANT		1	1	0
<i>FY21 proposed regrade from grade 1007 to 1008</i>	FINANCE ASSISTANT		1	1	0
	<b>TOTAL FINANCE</b>		<b>3</b>	<b>3</b>	<b>0</b>
<b>FIRE</b>	FIRE CHIEF		1	1	0
	DEPUTY FIRE CHIEF		1	1	0
	ACCOUNT CLERK		1	1	0
	FIREFIGHTER		0	0	0
	MASTER FIREFIGHTER		2	2	0
	FIREFIGHTER-PARAMEDIC		2	2	0
	FIREFIGHTER -AEMT		6	6	0
	CAPTAIN		3	3	0
	INSPECTOR		1	1	0
	CAPTAIN-PARAMEDIC		1	1	0
	INSPECTION CAPTAIN		1	1	0
	<b>TOTAL FIRE</b>		<b>19</b>	<b>19</b>	<b>0</b>
<b>LIBRARY</b>	DIRECTOR		1	1	0
	CHILDREN'S LIBRARIAN		1	1	0
<i>FY21 Library assistant position changed from full time to part time</i>		LIBRARY ASSISTANT	1	0	1
	<b>TOTAL LIBRARY</b>		<b>3</b>	<b>2</b>	<b>1</b>
<b>MUNICIPAL SERVICES</b>	DIRECTOR		1	1	0
	DEPUTY DIRECTOR		1	1	
	ACCOUNT CLERK		1	1	0
	WATER/SEWER WORKING FOREMAN		1	1	0
<i>FY21 Regrade from Heavy Equip Operator II</i>	WATER TREATMENT WORKING FOREMAN		1	1	0
	WORKING FOREMAN		4	4	0
<i>FY21 (1) Unfunded position</i>	LIGHT EQUIPMENT OPERATOR		4	2	2
<i>FY21 (1) Refuse Packer Operator position eliminated due to outsourcing of curbside collection</i>	REFUSE PACKER OPERATOR		2	2	0
	MECHANIC		1	1	0
	HEAVY EQUIPMENT OPERATOR I		2	2	0
<i>FY21 Regrade to Water Treatment Working Foreman</i>	HEAVY EQUIPMENT OPERATOR II		3	2	1
	BUILDINGS & GROUNDS CUSTODIAN		3	3	0
		BUILDINGS & GROUNDS CUSTODIAN	2	2	0
	<b>TOTAL MUNICIPAL SERVICES</b>		<b>26</b>	<b>23</b>	<b>3</b>

<b>City of Franklin, New Hampshire</b>					
<b>Position Listing</b>					
<b>FY2021</b>					
	<b>POSITION</b>				
<b>DEPARTMENT</b>	<b>FULL TIME</b>	<b>PART TIME</b>	<b>TOTAL</b>	<b>FILLED</b>	<b>OPEN</b>
<b><u>PLANNING &amp; ZONING</u></b>	DIRECTOR/SPECIAL PROJECTS COORDINATOR		1	1	0
		ADMINISTRATIVE SECRETARY	1	1	0
	<b>TOTAL PLANNING &amp; ZONING</b>		<b>2</b>	<b>2</b>	<b>0</b>
<b><u>POLICE</u></b>	CHIEF		1	1	0
<i>FY20 approved regrade from Patrol Officer</i>	LIEUTENANT		2	2	0
	ACCOUNT CLERK		1	1	0
<i>FY21 Position partially funded</i>		SECRETARY	1	1	0
	PROSECUTOR		1	1	0
	PROSECUTORS SECRETARY		1	1	0
	SERGEANT		4	4	0
	COMMUNICATIONS SUPERVISOR		1	1	0
	COMMUNICATIONS SPECIALIST		4	4	0
<i>FY20 Approved regrade to Lieutenant</i>	PATROL OFFICER/DETECTIVE		10	8	2
		PATROL OFFICER/DETECTIVE	1	1	0
	K9 PATROL SERGEANT		1	1	0
	K9 PATROL OFFICER		1	1	0
	K9 OFFICER-FALCO		1	1	0
	K9 COMFORT DOG MILLER		1	1	0
	<b>TOTAL POLICE</b>		<b>31</b>	<b>29</b>	<b>2</b>
<b><u>RECREATION</u></b>	DIRECTOR		1	1	0
	EVENT SUPERVISOR		1	1	0
		EVENT SUPERVISOR	1	1	0
	<b>TOTAL RECREATION</b>		<b>3</b>	<b>3</b>	<b>0</b>
<b><u>WELFARE</u></b>		ADMINISTRATOR	1	1	0
	<b>TOTAL WELFARE</b>		<b>1</b>	<b>1</b>	<b>0</b>
<b><u>DRUG FREE COMMUNITIES</u></b>		PROJECT COORDINATOR	1	1	0
	<b>TOTAL DRUG FREE COMMUNITIES</b>		<b>1</b>	<b>1</b>	<b>0</b>
	<b>GRAND TOTAL CITY OF FRANKLIN</b>		<b>96</b>	<b>89</b>	<b>7</b>
Assertions:					
Regularly scheduled positions are included					
Elected, call, seasonal, temp employees are not included					

**City of Franklin, New Hampshire**
**Payroll Projection Summary  
FY2021 Budget**

Dept	Acct Number	40110 Wages	40120 Call/Seasonal	40121 Summer Program	40123 Special Program	40130 Stipend	40140 OT	Total Salaries	40220 Social Sec	40225 Medicare	40230 NHRS	40260 Worker's Comp	40250 Unemployment	40210 Health&Dental	40215 Life	Total Benefits	Total Salary & Benefits
Mayor & Council	01-1-301					4,700		4,700	291	68		11				371	5,071
City Manager Office	01-1-302	153,141					5,000	158,141	9,805	2,293	17,664	375	62	61,584	1,444	93,227	251,368
City Clerk/Tax Collector Office	01-1-401	88,318						88,318	5,476	1,281	9,865	212	60	67,889	711	85,493	173,812
Elections	01-1-403					13,365		13,365	-	-		32				32	13,397
Finance Office	01-1-501	160,044				1,500	1,000	162,544	10,078	2,357	18,128	389	77	73,138	1,260	105,427	267,971
Assessing Office	01-1-503	52,106						52,106	3,231	756	4,848	104	31	-	350	9,319	61,425
Planning & Zoning Office	01-1-911	126,557						126,557	7,847	1,835	10,104	5,002	62	13,390	701	38,941	165,498
Police Department																	
Admin	01-2-101	342,267						342,267	4,561	4,963	79,125	6,732	155	69,630	2,371	167,537	509,804
Prosecution	01-2-102	266,080					20,000	286,080	7,994	4,148	53,745	4,331	155	76,476	1,861	148,710	434,789
Patrol	01-2-103	779,258					168,448	947,706	-	13,742	264,061	21,906	403	348,151	5,994	654,256	1,601,962
COPS Patrol	project 400	-						-	-	-	-	-	-	-	-	-	-
Dispatch	01-2-105	240,952					35,000	275,952	17,109	4,001	30,824	633	155	131,224	1,930	185,877	461,829
Fire Department																	
Admin	01-2-201	219,467						219,467	2,871	3,182	56,304	15,659	93	61,584	1,652	141,345	360,812
Suppression	01-2-202	738,991	8,000				161,000	907,991	496	13,166	268,793	76,211	434	358,837	5,834	723,771	1,631,761
Code Enforcement	01-2-203	110,376					750	111,126	-	1,611	33,438	6,034	62	48,205	887	90,238	201,363
EMS	01-2-207		2,000				46,000	48,000	2,976	696	-	2,937				6,609	54,609
Emergency Mgmt	01-2-208					2,000		2,000		29	602	5	-	-	-	636	2,636
Municipal Services Department																	
Admin	01-3-121	67,188						67,188	4,166	974	7,505	2,345	31	23,026	528	38,574	105,762
MSD Roadway	01-3-122	198,007					63,661	261,668	16,223	3,794	29,228	11,529	155	115,131	1,610	177,671	439,339
Mechanical Garage	01-3-127	86,686					35,678	122,364	7,587	1,774	13,668	4,386	56	55,425	694	83,591	205,955
Bldgs & Grounds	01-3-128	196,683					10,805	207,487	12,864	3,009	17,577	6,723	186	140,981	1,199	182,540	390,027
Curbside	01-3-232	-						-	-	-	-	-		-	-	-	-
Transfer Station	01-3-238	130,884					9,600	140,484	8,710	2,037	15,692	7,275	93	74,973	1,056	109,836	250,321
Welfare Office	01-4-411	40,998						40,998	2,542	594	-	98	31	12,930	-	16,196	57,194
Drug Free Communities	01-4-196	11,929						11,929	740	173	54	29	31	13,151	4	14,182	26,111
Recreation Department	01-5-211	71,036		129,969	60,542			261,547	16,216	3,792	11,224	8,624	124	61,135	803	101,919	363,465
Library	31-5-521	122,601	2,847					125,448	7,778	1,819	11,566	301	93	26,779	825	49,161	174,609
								-									
								-									
Water	21-0-331	300,310					30,000	330,310	20,479	4,790	36,896	7,264	193	182,569	2,405	254,596	584,906
								-									
								-									
Sewer	22-0-321	161,638					11,000	172,638	10,704	2,503	19,284	3,306	109	114,550	1,299	151,755	324,393
								-									
<b>Grand Total</b>		<b>4,665,517</b>	<b>12,847</b>	<b>129,969</b>	<b>60,542</b>	<b>21,565</b>	<b>597,942</b>	<b>5,488,381</b>	<b>180,741</b>	<b>79,388</b>	<b>1,010,196</b>	<b>192,454</b>	<b>2,852</b>	<b>2,130,759</b>	<b>35,419</b>	<b>3,631,809</b>	<b>9,120,190</b>



## Proposed FY 2021 - Wage and Classification (effective 07/01/2020)

### Seasonal, Part-Time and Call Positions

Grade / Step	Classification	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	Buildings & Grounds Custodian, Recreation Event Supervisor	\$12.78	\$13.10	\$13.42	\$13.76	\$14.10	\$14.46	\$14.82	\$15.19	\$15.57	\$15.96	\$16.36	\$16.77
1002	Library Assistant	\$13.91	\$14.26	\$14.62	\$14.98	\$15.36	\$15.74	\$16.13	\$16.54	\$16.95	\$17.38	\$17.82	\$18.26
1003	Secretary	\$14.69	\$15.05	\$15.43	\$15.82	\$16.21	\$16.62	\$17.03	\$17.46	\$17.90	\$18.34	\$18.80	\$19.27
1004	Children's Librarian, Account Clerk	\$15.15	\$15.53	\$15.92	\$16.32	\$16.72	\$17.14	\$17.57	\$18.01	\$18.46	\$18.92	\$19.39	\$19.88
1005	Deputy Tax Collector and City Clerk	\$15.81	\$16.21	\$16.61	\$17.03	\$17.45	\$17.89	\$18.34	\$18.79	\$19.26	\$19.75	\$20.24	\$20.74
1006	Bookkeeper, Administrative Secretary	\$16.55	\$16.96	\$17.39	\$17.82	\$18.27	\$18.73	\$19.19	\$19.67	\$20.17	\$20.67	\$21.19	\$21.73
1007	Assessing Technician	\$17.06	\$17.49	\$17.92	\$18.37	\$18.83	\$19.30	\$19.78	\$20.28	\$20.79	\$21.31	\$21.84	\$22.38
1008	Firefighter, Finance Assistant, Executive Secretary	\$17.54	\$17.97	\$18.42	\$18.88	\$19.36	\$19.84	\$20.34	\$20.84	\$21.36	\$21.90	\$22.45	\$23.01
1009	Master Firefighter	\$18.50	\$18.96	\$19.43	\$19.92	\$20.42	\$20.93	\$21.45	\$21.99	\$22.54	\$23.10	\$23.68	\$24.27
1010	Communications Supervisor	\$19.05	\$19.53	\$20.02	\$20.52	\$21.03	\$21.55	\$22.09	\$22.65	\$23.21	\$23.79	\$24.39	\$25.00
1011	MSD Working Foreman, Firefighter - Paramedic	\$19.32	\$19.80	\$20.30	\$20.80	\$21.32	\$21.86	\$22.40	\$22.96	\$23.54	\$24.12	\$24.73	\$25.36
1012	Welfare Administrator, Project Coordinator, Accountant, Master Firefighter-Paramedic	\$20.45	\$20.96	\$21.49	\$22.02	\$22.57	\$23.14	\$23.72	\$24.31	\$24.92	\$25.54	\$26.18	\$26.83
1013	Inspector	\$21.10	\$21.63	\$22.17	\$22.72	\$23.29	\$23.87	\$24.47	\$25.08	\$25.71	\$26.35	\$27.01	\$27.68
1014	Fire Captain	\$21.52	\$22.05	\$22.61	\$23.17	\$23.75	\$24.34	\$24.95	\$25.58	\$26.23	\$26.88	\$27.55	\$28.24
1015	Police Sergeant, Fire Captain - Paramedic	\$23.20	\$23.78	\$24.38	\$24.98	\$25.61	\$26.25	\$26.91	\$27.58	\$28.27	\$28.97	\$29.70	\$30.43
1016	Inspection Captain	\$23.50	\$24.08	\$24.69	\$25.30	\$25.93	\$26.58	\$27.25	\$27.93	\$28.63	\$29.34	\$30.08	\$30.83
1017	Library Director, City Clerk-Tax Collector	\$24.94	\$25.57	\$26.21	\$26.86	\$27.53	\$28.22	\$28.93	\$29.65	\$30.39	\$31.15	\$31.93	\$32.73
1018	Municipal Services Deputy Director, Parks and Recreation Director	\$26.39	\$27.05	\$27.73	\$28.42	\$29.13	\$29.86	\$30.60	\$31.37	\$32.15	\$32.96	\$33.78	\$34.62
1019	Prosecutor	\$27.38	\$28.07	\$28.77	\$29.49	\$30.23	\$30.98	\$31.76	\$32.55	\$33.37	\$34.20	\$35.05	\$35.93
1020	Deputy Fire Chief, Police Lieutenant	\$30.95	\$31.72	\$32.51	\$33.33	\$34.16	\$35.01	\$35.89	\$36.79	\$37.71	\$38.65	\$39.62	\$40.61
1021	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$39.03	\$40.01	\$41.01	\$42.03	\$43.08	\$44.16	\$45.26	\$46.40	\$47.56	\$48.75	\$49.96	\$51.21

**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	Buildings & Grounds Custodian, Recreation Event Supervisor	\$13.02	\$13.34	\$13.67	\$14.00	\$14.34	\$14.70	\$15.06	\$15.43	\$15.81	\$16.20	\$16.60	\$17.01
2002	Library Assistant	\$14.15	\$14.50	\$14.86	\$15.22	\$15.60	\$15.98	\$16.37	\$16.78	\$17.19	\$17.62	\$18.06	\$18.50
2003	Secretary	\$14.93	\$15.30	\$15.67	\$16.06	\$16.45	\$16.86	\$17.27	\$17.70	\$18.14	\$18.58	\$19.04	\$19.51
2004	Children's Librarian, Account Clerk	\$15.39	\$15.77	\$16.16	\$16.56	\$16.96	\$17.38	\$17.81	\$18.25	\$18.70	\$19.16	\$19.63	\$20.12
2005	Deputy Tax Collector and City Clerk	\$16.05	\$16.45	\$16.85	\$17.27	\$17.69	\$18.13	\$18.58	\$19.03	\$19.50	\$19.99	\$20.48	\$20.99
2006	Bookkeeper, Administrative Secretary	\$16.79	\$17.21	\$17.63	\$18.06	\$18.51	\$18.97	\$19.43	\$19.91	\$20.41	\$20.91	\$21.43	\$21.97
2007	Assessing Technician	\$17.30	\$17.73	\$18.16	\$18.61	\$19.07	\$19.54	\$20.03	\$20.52	\$21.03	\$21.55	\$22.08	\$22.63
2008	Firefighter, Finance Assistant, Executive Secretary	\$17.78	\$18.21	\$18.66	\$19.12	\$19.60	\$20.08	\$20.58	\$21.08	\$21.61	\$22.14	\$22.69	\$23.25
2009	Master Firefighter	\$18.74	\$19.20	\$19.67	\$20.16	\$20.66	\$21.17	\$21.69	\$22.23	\$22.78	\$23.34	\$23.92	\$24.51
2010	Communications Supervisor	\$19.29	\$19.77	\$20.26	\$20.76	\$21.27	\$21.80	\$22.33	\$22.89	\$23.45	\$24.03	\$24.63	\$25.24
2011	MSD Working Foreman, Firefighter - Paramedic	\$19.56	\$20.04	\$20.54	\$21.04	\$21.56	\$22.10	\$22.64	\$23.20	\$23.78	\$24.37	\$24.97	\$25.60
2012	Welfare Administrator, Project Coordinator, Accountant, Master Firefighter-Paramedic	\$20.69	\$21.20	\$21.73	\$22.26	\$22.82	\$23.38	\$23.96	\$24.55	\$25.16	\$25.78	\$26.42	\$27.07
2013	Inspector	\$21.34	\$21.87	\$22.41	\$22.96	\$23.53	\$24.11	\$24.71	\$25.32	\$25.95	\$26.59	\$27.25	\$27.93
2014	Fire Captain	\$21.76	\$22.29	\$22.85	\$23.41	\$23.99	\$24.58	\$25.19	\$25.82	\$26.47	\$27.12	\$27.79	\$28.48
2015	Police Sergeant, Fire Captain - Paramedic	\$23.44	\$24.02	\$24.62	\$25.22	\$25.85	\$26.49	\$27.15	\$27.82	\$28.51	\$29.21	\$29.94	\$30.67
2016	Inspection Captain	\$23.74	\$24.32	\$24.93	\$25.54	\$26.18	\$26.82	\$27.49	\$28.17	\$28.87	\$29.58	\$30.32	\$31.07
2017	Library Director, City Clerk-Tax Collector	\$25.18	\$25.81	\$26.45	\$27.10	\$27.77	\$28.46	\$29.17	\$29.89	\$30.63	\$31.39	\$32.17	\$32.97
2018	Municipal Services Deputy Director, Parks and Recreation Director	\$26.63	\$27.29	\$27.97	\$28.66	\$29.37	\$30.10	\$30.84	\$31.61	\$32.39	\$33.20	\$34.02	\$34.86
2019	Prosecutor	\$27.63	\$28.31	\$29.01	\$29.73	\$30.47	\$31.22	\$32.00	\$32.79	\$33.61	\$34.44	\$35.30	\$36.17
2020	Deputy Fire Chief, Police Lieutenant	\$31.19	\$31.96	\$32.76	\$33.57	\$34.40	\$35.26	\$36.13	\$37.03	\$37.95	\$38.89	\$39.86	\$40.85
2021	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$39.27	\$40.25	\$41.25	\$42.27	\$43.32	\$44.40	\$45.51	\$46.64	\$47.80	\$48.99	\$50.20	\$51.45

**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	Buildings & Grounds Custodian, Recreation Event Supervisor	\$13.26	\$13.58	\$13.91	\$14.24	\$14.59	\$14.94	\$15.30	\$15.67	\$16.05	\$16.44	\$16.84	\$17.25
3002	Library Assistant	\$14.39	\$14.74	\$15.10	\$15.46	\$15.84	\$16.22	\$16.61	\$17.02	\$17.43	\$17.87	\$18.30	\$18.75
3003	Secretary	\$15.17	\$15.54	\$15.91	\$16.30	\$16.69	\$17.10	\$17.51	\$17.94	\$18.38	\$18.82	\$19.28	\$19.75
3004	Children's Librarian, Account Clerk	\$15.63	\$16.01	\$16.40	\$16.80	\$17.20	\$17.62	\$18.05	\$18.49	\$18.94	\$19.40	\$19.87	\$20.36
3005	Deputy Tax Collector and City Clerk	\$16.29	\$16.69	\$17.09	\$17.51	\$17.93	\$18.37	\$18.82	\$19.27	\$19.74	\$20.23	\$20.72	\$21.23
3006	Bookkeeper, Administrative Secretary	\$17.03	\$17.45	\$17.87	\$18.30	\$18.75	\$19.21	\$19.68	\$20.15	\$20.65	\$21.15	\$21.67	\$22.21
3007	Assessing Technician	\$17.54	\$17.97	\$18.40	\$18.85	\$19.31	\$19.78	\$20.27	\$20.76	\$21.27	\$21.79	\$22.32	\$22.87
3008	Firefighter, Finance Assistant, Executive Secretary	\$18.02	\$18.45	\$18.90	\$19.36	\$19.84	\$20.32	\$20.82	\$21.32	\$21.85	\$22.38	\$22.93	\$23.49
3009	Master Firefighter	\$18.98	\$19.44	\$19.91	\$20.40	\$20.90	\$21.41	\$21.93	\$22.47	\$23.02	\$23.58	\$24.16	\$24.75
3010	Communications Supervisor	\$19.53	\$20.01	\$20.50	\$21.00	\$21.51	\$22.04	\$22.57	\$23.13	\$23.69	\$24.27	\$24.87	\$25.48
3011	MSD Working Foreman, Firefighter - Paramedic	\$19.80	\$20.28	\$20.78	\$21.28	\$21.80	\$22.34	\$22.88	\$23.44	\$24.02	\$24.61	\$25.21	\$25.84
3012	Welfare Administrator, Project Coordinator, Accountant, Master Firefighter-Paramedic	\$20.93	\$21.44	\$21.97	\$22.51	\$23.06	\$23.62	\$24.20	\$24.79	\$25.40	\$26.02	\$26.66	\$27.32
3013	Inspector	\$21.58	\$22.11	\$22.65	\$23.20	\$23.77	\$24.35	\$24.95	\$25.56	\$26.19	\$26.83	\$27.49	\$28.17
3014	Fire Captain	\$22.00	\$22.54	\$23.09	\$23.65	\$24.23	\$24.82	\$25.43	\$26.06	\$26.71	\$27.36	\$28.03	\$28.72
3015	Police Sergeant, Fire Captain - Paramedic	\$23.68	\$24.26	\$24.86	\$25.47	\$26.09	\$26.73	\$27.39	\$28.06	\$28.75	\$29.46	\$30.18	\$30.91
3016	Inspection Captain	\$23.98	\$24.56	\$25.17	\$25.78	\$26.42	\$27.06	\$27.73	\$28.41	\$29.11	\$29.82	\$30.56	\$31.31
3017	Library Director, City Clerk-Tax Collector	\$25.42	\$26.05	\$26.69	\$27.34	\$28.01	\$28.70	\$29.41	\$30.13	\$30.87	\$31.63	\$32.41	\$33.21
3018	Municipal Services Deputy Director, Parks and Recreation Director	\$26.87	\$27.53	\$28.21	\$28.90	\$29.61	\$30.34	\$31.08	\$31.85	\$32.63	\$33.44	\$34.26	\$35.10
3019	Prosecutor	\$27.87	\$28.55	\$29.25	\$29.97	\$30.71	\$31.46	\$32.24	\$33.03	\$33.85	\$34.68	\$35.54	\$36.41
3020	Deputy Fire Chief, Police Lieutenant	\$31.43	\$32.20	\$33.00	\$33.81	\$34.64	\$35.50	\$36.37	\$37.27	\$38.19	\$39.13	\$40.10	\$41.09
3021	Finance Director, Fire Chief, MSD Director, Planning&Zoning Director/Special Projects Coordinator, Police Chief	\$39.51	\$40.49	\$41.49	\$42.51	\$43.56	\$44.64	\$45.75	\$46.88	\$48.04	\$49.23	\$50.44	\$51.69

**Police Department - NEPBA Local #214 Union Contract (July 1, 2017 - June 30, 2020) effective 7/18/2018**

**Table A**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
4001	Secretary	\$13.55	\$13.89	\$14.24	\$14.59	\$14.96	\$15.33	\$15.71	\$16.11	\$16.51	\$16.92	\$17.34	\$17.78
4002	Communications Specialist	\$16.64	\$17.06	\$17.48	\$17.92	\$18.37	\$18.83	\$19.30	\$19.78	\$20.28	\$20.78	\$21.30	\$21.84
4003	Patrol Officer, Detective	\$19.44	\$19.93	\$20.43	\$20.94	\$21.46	\$22.00	\$22.55	\$23.11	\$23.69	\$24.28	\$24.89	\$25.51

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

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
5001	Secretary	\$13.79	\$14.13	\$14.48	\$14.83	\$15.20	\$15.57	\$15.95	\$16.35	\$16.75	\$17.16	\$17.58	\$18.02
5002	Communications Specialist	\$16.88	\$17.30	\$17.72	\$18.16	\$18.61	\$19.07	\$19.54	\$20.02	\$20.52	\$21.02	\$21.54	\$22.08
5003	Patrol Officer, Detective	\$19.68	\$20.17	\$20.67	\$21.18	\$21.70	\$22.24	\$22.79	\$23.35	\$23.93	\$24.52	\$25.13	\$25.75

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

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
6001	Secretary	\$14.03	\$14.37	\$14.72	\$15.07	\$15.44	\$15.81	\$16.19	\$16.59	\$16.99	\$17.40	\$17.82	\$18.26
6002	Communications Specialist	\$17.12	\$17.54	\$17.96	\$18.40	\$18.85	\$19.31	\$19.78	\$20.26	\$20.76	\$21.26	\$21.78	\$22.32
6003	Patrol Officer, Detective	\$19.93	\$20.41	\$20.91	\$21.42	\$21.94	\$22.48	\$23.03	\$23.59	\$24.17	\$24.76	\$25.37	\$25.99

**Municipal Services Department - SEA Local#49 Union Contract (July 1, 2018 - June 30, 2021)**

**Series 7000**

Grade / Step	Classification	1	2	3	4	5	6	7	8	9	10	11	12
7001	Semi-Skilled Laborer, Refuse Laborer	\$12.27	\$12.57	\$12.89	\$13.21	\$13.54	\$13.88	\$14.23	\$14.58	\$14.95	\$15.32	\$15.70	\$16.09
7002	Light Equipment Operator, Transfer Station Operator	\$13.79	\$14.13	\$14.48	\$14.85	\$15.22	\$15.60	\$15.99	\$16.39	\$16.80	\$17.22	\$17.65	\$18.09
7003	Refuse Packer Operator, Heavy Equipment Operator I	\$15.61	\$16.00	\$16.40	\$16.81	\$17.23	\$17.66	\$18.10	\$18.55	\$19.02	\$19.49	\$19.98	\$20.48
7004	Mechanic, Heavy Equipment Operator II	\$16.31	\$16.72	\$17.14	\$17.56	\$18.00	\$18.45	\$18.92	\$19.39	\$19.87	\$20.37	\$20.88	\$21.40

**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	\$12.51	\$12.81	\$13.13	\$13.45	\$13.78	\$14.12	\$14.47	\$14.82	\$15.19	\$15.56	\$15.94	\$16.34
8002	Light Equipment Operator, Transfer Station Operator	\$14.03	\$14.37	\$14.73	\$15.09	\$15.46	\$15.84	\$16.23	\$16.63	\$17.04	\$17.46	\$17.89	\$18.33
8003	Refuse Packer Operator, Heavy Equipment Operator I	\$15.85	\$16.24	\$16.64	\$17.05	\$17.47	\$17.90	\$18.34	\$18.79	\$19.26	\$19.73	\$20.22	\$20.72
8004	Mechanic, Heavy Equipment Operator II	\$16.55	\$16.96	\$17.38	\$17.81	\$18.24	\$18.69	\$19.16	\$19.63	\$20.11	\$20.61	\$21.12	\$21.64

**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	\$12.75	\$13.05	\$13.37	\$13.69	\$14.02	\$14.36	\$14.71	\$15.06	\$15.43	\$15.80	\$16.18	\$16.58
9002	Light Equipment Operator, Transfer Station Operator	\$14.27	\$14.61	\$14.97	\$15.33	\$15.70	\$16.08	\$16.47	\$16.87	\$17.28	\$17.70	\$18.13	\$18.57
9003	Refuse Packer Operator, Heavy Equipment Operator I	\$16.09	\$16.48	\$16.88	\$17.29	\$17.71	\$18.14	\$18.58	\$19.03	\$19.50	\$19.97	\$20.46	\$20.96
9004	Mechanic, Heavy Equipment Operator II	\$16.79	\$17.20	\$17.62	\$18.05	\$18.48	\$18.93	\$19.40	\$19.87	\$20.35	\$20.85	\$21.36	\$21.88



***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**SECTION 5 - TAX CAP & CALCULATION**

## City of Franklin Tax Cap

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

### Chapter C Charter

#### § C-32 Budget procedure.

[Added 11-25-1969]

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

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

[Added 11-28-1989]

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

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

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

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

[Added by referendum 11-27-2001]

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

[Added 10-1-2002]

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

**City of Franklin, New Hampshire**  
**Tax Cap Calculation**  
**FY2021 Budget**

**Additional Revenues Calculation:**

Total Amount of Property Taxes Assessed in Previous Year's Budget (from DRA approved final tax rate + retained TIF)	15,282,623	
National Consumer Price Index - Urban (Dec-Dec Average from Bureau of Labor Statistics)	2.3%	351,500
Pick Ups for New Construction (As of April 1st estimated by city assessor)	5,053,759	
Prior Year Tax Rate (approved by DRA) per \$1000 of assessed value	22.47	113,558
<b>Additional Revenues Allowed to be Raised</b>		<b>465,058</b>
County Tax Prior Year Actual	1,771,581	
County Tax Current Year Estimate	(1,797,092)	(25,511)
TIF Districts Prior Year Retained Value Actual	66,326	
TIF Districts Current Year Retained Value Estimate	(85,643)	(19,317)
Statewide Property Tax Prior Year Actual (2019)	1,158,237	
Statewide Property Tax Current Year Actual (2020)	(1,201,740)	(43,503)
<b>Additional Revenues for Allocation to Municipal &amp; Local School District</b>		<b>376,728</b>

**Additional Revenues Allocation:**

	<b>FY2020 Tax</b>	<b>Additional Revenues</b>	<b>FY2021 Tax</b>
School District	4,334,452	132,903	4,467,354
Municipal (operations, veterans credit, overlay)	7,952,027	243,825	8,195,852
<b>Total</b>	<b>12,286,479</b>	<b>376,728</b>	<b>12,663,207</b>

**Tax Cap Calculation:**

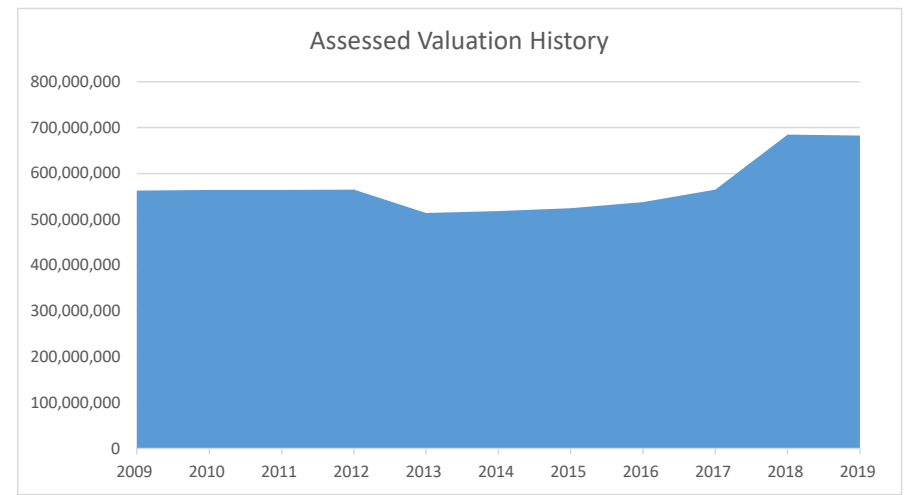
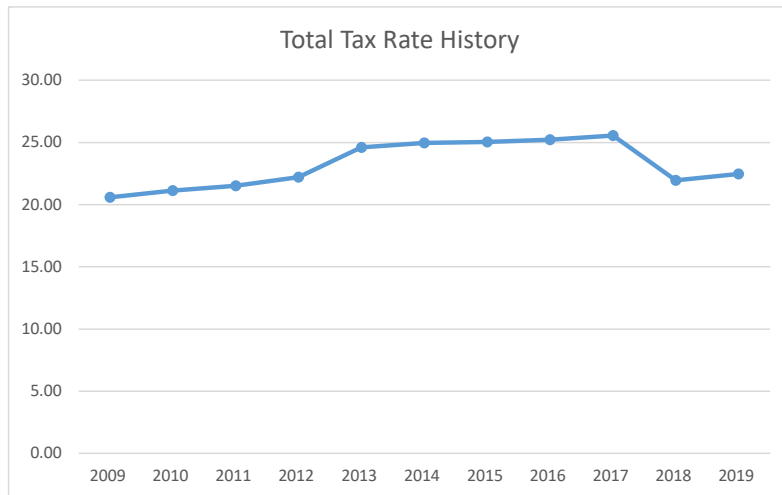
Total Amount of Property Taxes Assessed in Previous Year's Budget (from DRA approved final tax rate)	15,282,623
Additional Revenues Allowed to be Raised	465,058
<b>Total Property Tax Allowed to be Raised to Support Current Budget</b>	<b>15,747,681</b>

**Tax Cap Proof:**

Statewide Property Tax	1,201,740
Local School District	4,467,354
Merrimack County	1,797,092
TIF Districts	85,643
Veteran's Credits	146,325
Overlay	31,000
Municipal Operations	8,018,527
<b>Total Property Tax Supporting Current Budget</b>	<b>15,747,681</b>
<b>Budget Under (Over) Tax Cap</b>	<b>(0.00)</b>

**Tax Rate History**  
**FY2021 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%
2018	2017	1,160,674	3,862,005	1,644,342	40,786	7,630,188	14,337,995	25.56	564,700,933	2.10%
2019	2018	1,178,555	4,257,639	1,637,583	80,531	7,831,439	14,985,747	21.96	684,990,430	1.90%
2020	2019	1,158,237	4,359,548	1,771,581	66,306	7,926,931	15,216,297	22.47	683,192,155	2.30%

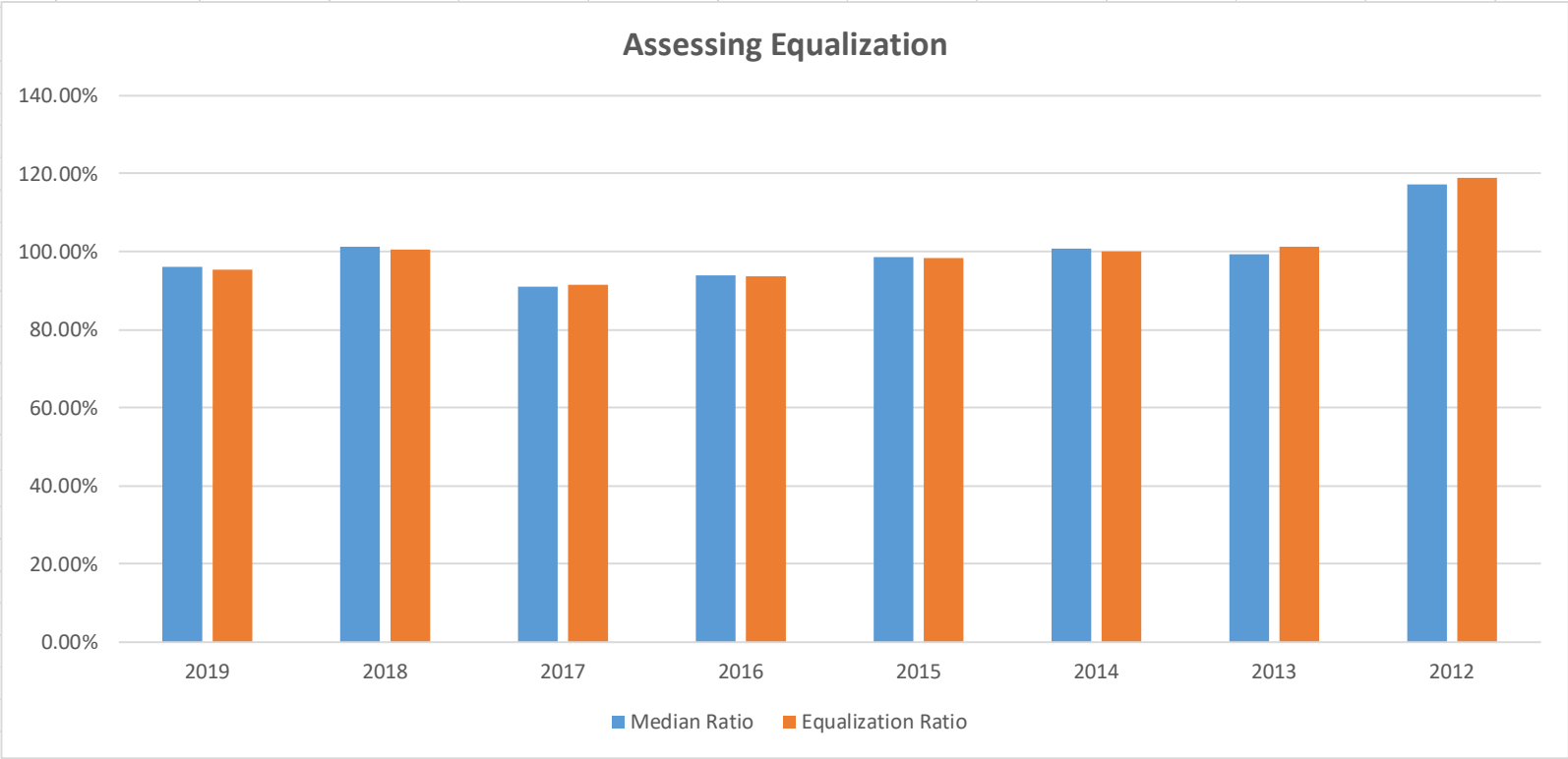


***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



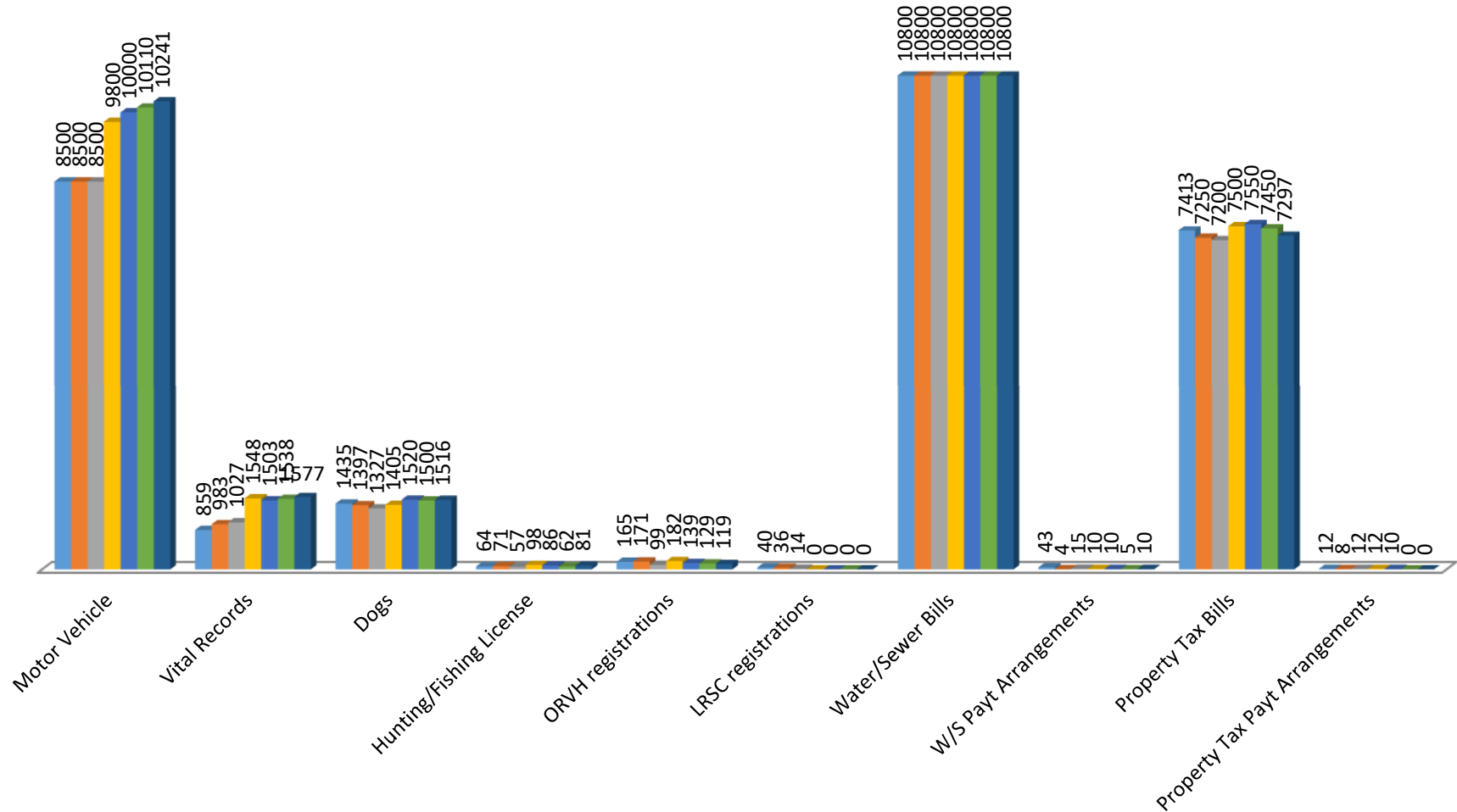
**SECTION 6 – STATISTICAL INFO**

**Assessing Statistics**



## City Clerk/Tax Collector Statistics

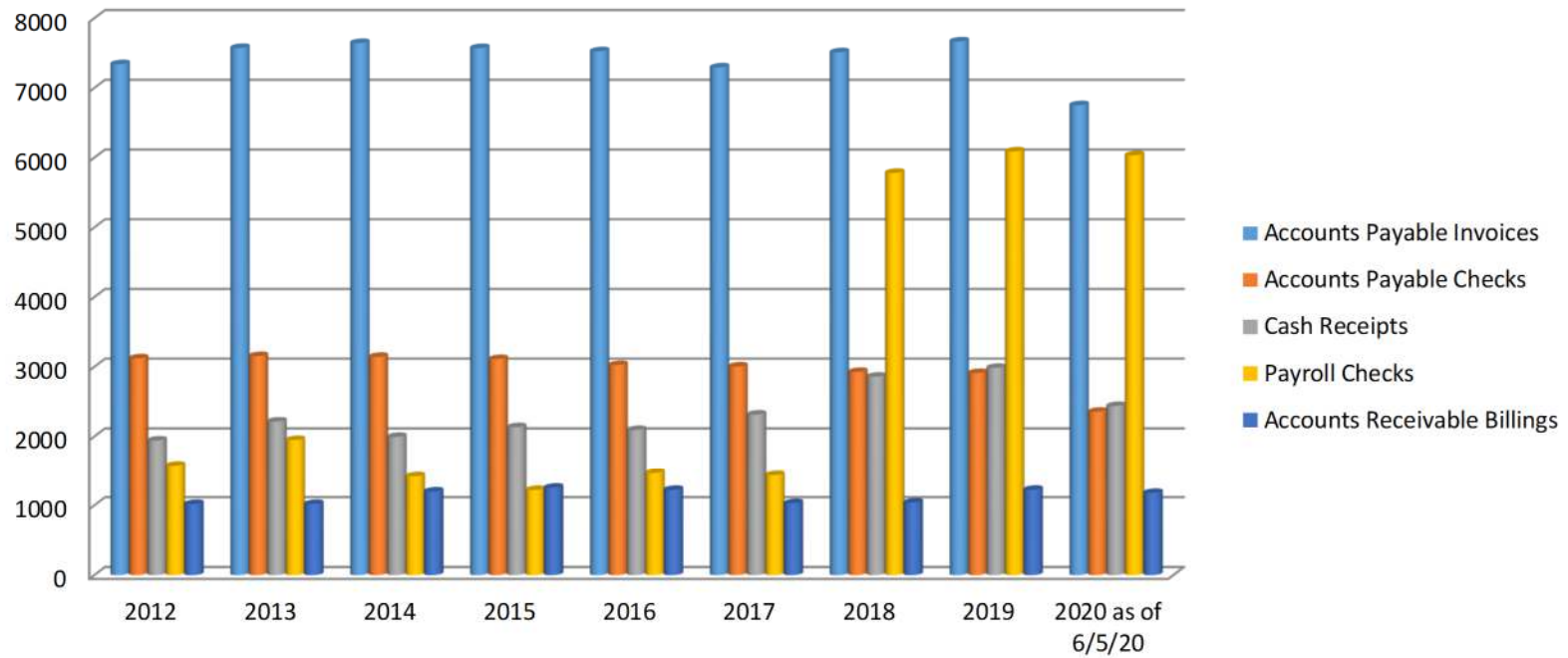
2013 2014 2015 2016 2017 2018 2019



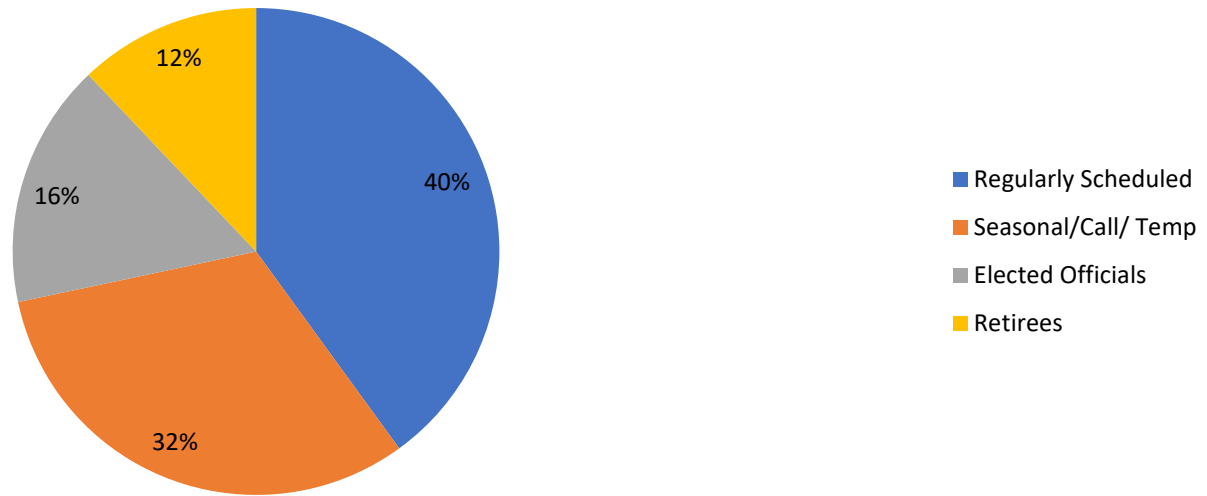


## Finance Statistics

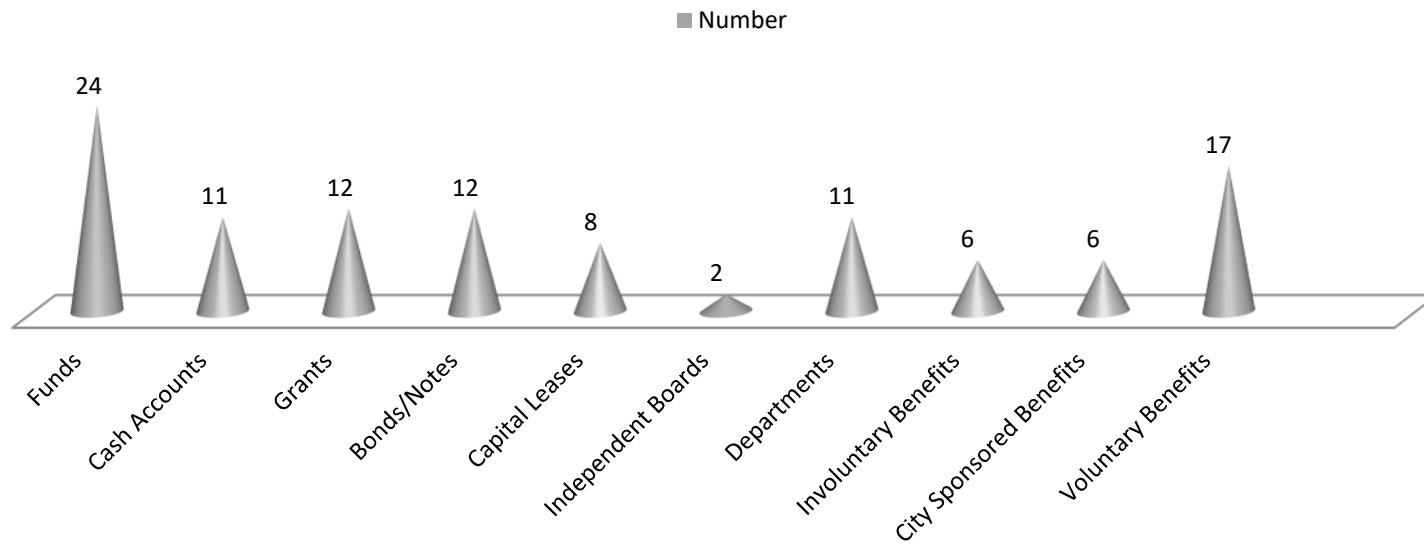
### Processed Annually



## Human Resources Services



## Number of Items Managed



## **Library Statistics**

### Circulation:

Adult Reading Materials – 10,463

Juvenile Reading Materials – 5,424

Audio/Visual Materials – 4,059

Electronic Materials – 2,546

Other Materials – 1,629

### Additions:

Adult Collection – 374

Juvenile Collection – 193

Audio/Visual Collection - 213

New Customers – 185

Computer Users – 2772

Wi-Fi Traffic – 1,009.10 GB

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MUNICIPAL SERVICES DEPARTMENT  
STATISTICAL DATA BY DIVISION  
Fiscal Year 2019/2020

## MUNICIPAL SERVICES ADMINISTRATION

- 3 Full Time Employees
- 2,483 Telephone calls (est.)
- 1,523 Work Orders (Water and Sewer)
- 29 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

## WATER DEPARTMENT

- 4 Full Time Employees
- 4 N.H. Certified Public Water System Operators
- 2,495 Service Connections
- 57 Miles of Water Mains
- 354 Fire Hydrants
- 941 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)
- 565,060 Gallons of Water = Average Daily Demand
- 445,339 Gallons of Water = Average Daily Metered/ Billable=22%  
unaccounted for water

## SANITARY SEWER DEPARTMENT

- 2 Full Time Employees
- 1,886 Service Connections
- 32 Miles of Sewer Mains
- 693 City Sewer Manholes / 146 WRBP Manholes / 52 Private Manholes
- 67% 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

## BUILDINGS and GROUNDS DIVISION

- 4 Full Time of which 1 is permanently assigned to Bessie Rowell Community Center
- 2 part time cleaners (in house)
- 12 City Parking Lots
- 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
- 1,132 Storm Drains
- 7 Signalized Intersections
- 39 Miles of Double Yellow Centerlines
- 16 Miles of White Edge lines
- 519 Street Lights
- 9 City Plow Routes. Average route cycle is 4 hours, depending on snowfall rate.
- 1,808 Tons of Salt used during the 2016/2017 winter season
- 1,625 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
- 97 Other Types of Small Motorized Equipment
- 389 preventative maintenance services performed on city vehicles
- 9 Emergency Generators, Serviced Twice Annually under service contract

## SOLID WASTE DIVISION (COMBINED CURBSIDE PICK UP AND TRANSFER STATION

- 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.
- 3,684 Curbside Containers Dumped per Week = 184,704 Dumps per Year
- 3,416 Tons of Trash Collected Curbside and at Transfer Station and Disposed AT Wheelabrator in Penacook
- 1,587 Tons of Commercial / Industrial Solid Waste hauled directly to Wheelabrator.
- 775 Tons of Demolition Material Collected at Transfer Station and Disposed at Casella in Belmont
  
- 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
  - 1.29 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
  - 18,400 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.

## Planning & Zoning Department: Permit Summary

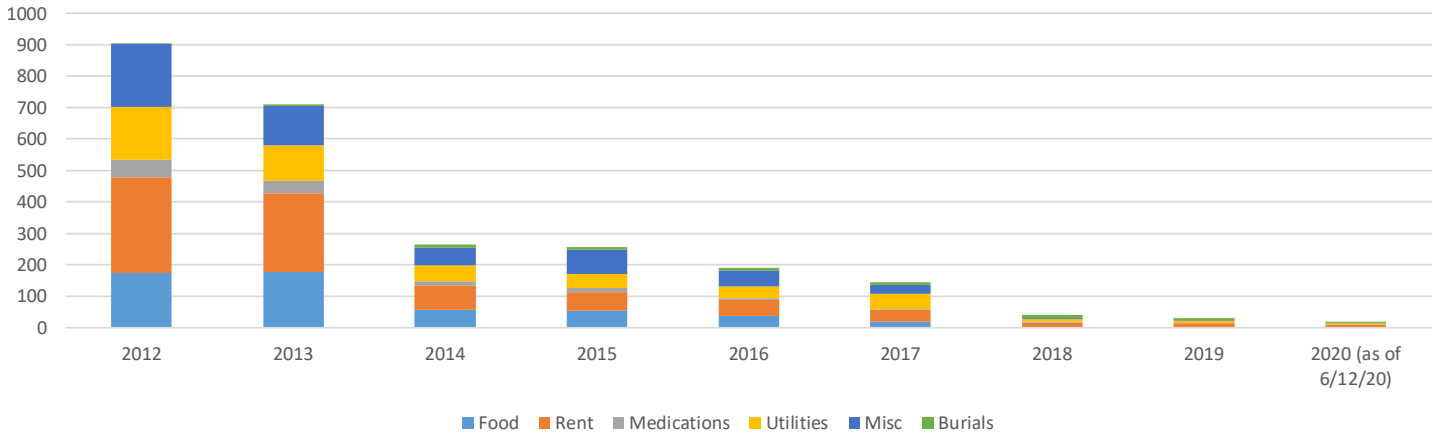
Permit Type	2017	2018	2019
Single/Two Family Home Construction	5	7	10
Single/Two Family Additions	12	3	3
Single Family Manufactured Homes	12	1	3
Single/Two Family Home Renovation	17	13	17
Multi-Family Construction	0	0	1
Multi-Family Renovation	2	6	1
Decks/Shed/Accessory Structure	55	31	34
Commercial / Industrial Construction	1	4	3
Commercial / Industrial Renovations	10	3	6
Solar Systems	8	9	3
Mechanical	121	152	185
Signs	4	6	15
Total Permits	247	235	281

## **Key Planning & Zoning Departmental Projects for 2020**

- ✓ **Participation in the Bi-Weekly meetings and regular strategy & planning discussions on the downtown economic revitalization.**
- ✓ **Prepare RFQ for the Opportunity Zone Project.**
- ✓ **Provide support for the brownfield work on the former Ciao Pasta property, and the redevelopment of this parcel.**
- ✓ **Prepare application to EPA for Targeted Brownfield Assessment work on the Ciao site.**
- ✓ **Close-out of the DES funded cleanup and remediation work on the Macosko Brownfield site.**
- ✓ **Prepare materials to support the updates to the City's GIS tax maps.**
- ✓ **Administration, oversight and preparation of the Close-out materials for the Rural Development grant for the White-Water Park Coordinator.**
- ✓ **Administration and oversight of ZBA and Heritage Commission applications and hearings.**

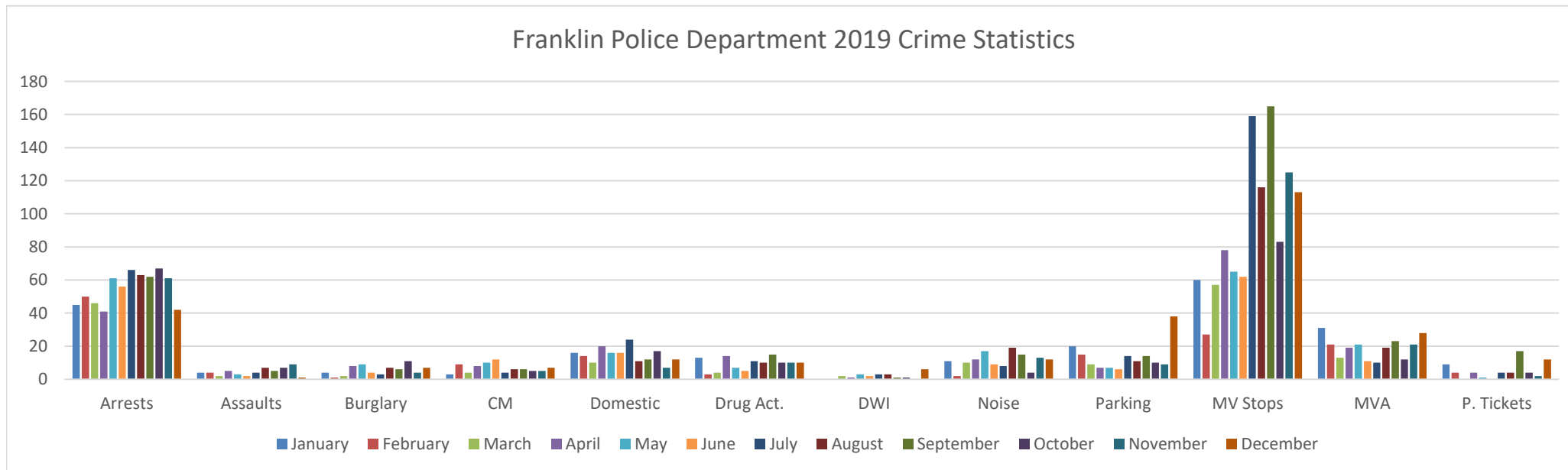
Welfare Statistics

Welfare Vouchers Issued



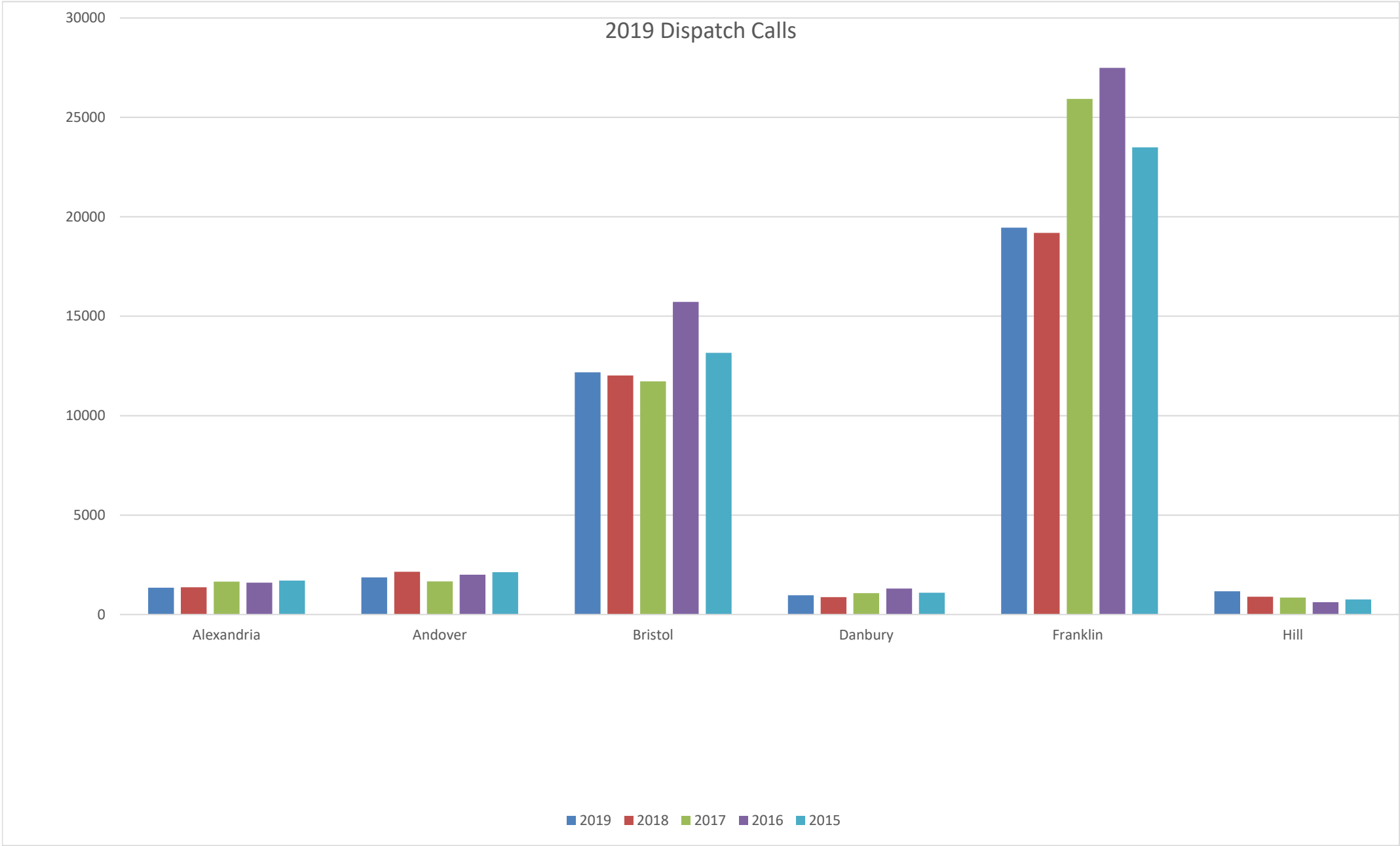
## Franklin Police Department 2019 Statistics

<u>Month</u>	<u>Total CFS</u>	<u>Franklin CFS</u>	<u>Arrests</u>	<u>Assaults</u>	<u>Burglary</u>	<u>CM</u>	<u>Domestic</u>	<u>Drug Act.</u>	<u>DWI</u>	<u>Noise</u>	<u>Parking</u>	<u>MV Stops</u>	<u>MVA</u>	<u>P. Tickets</u>
January	2819	1363	45	4	4	3	16	13	0	11	20	60	31	9
February	2275	1021	50	4	1	9	14	3	0	2	15	27	21	4
March	2917	1315	46	2	2	4	10	4	2	10	9	57	13	0
April	2927	1442	41	5	8	8	20	14	1	12	7	78	19	4
May	2984	1438	61	3	9	10	16	7	3	17	7	65	21	1
June	2887	1468	56	2	4	12	16	5	2	9	6	62	11	0
July	3860	2135	66	4	3	4	24	11	3	8	14	159	10	4
August	3418	1981	63	7	7	6	11	10	3	19	11	116	19	4
September	3323	1882	62	5	6	6	12	15	1	15	14	165	23	17
October	3332	1794	67	7	11	5	17	10	1	4	10	83	12	4
November	3264	1926	61	9	4	5	7	10	0	13	9	125	21	2
December	2983	1690	42	1	7	7	12	10	6	12	38	113	28	12
	<b>36989</b>	<b>19455</b>	<b>660</b>	<b>53</b>	<b>66</b>	<b>79</b>	<b>175</b>	<b>112</b>	<b>22</b>	<b>132</b>	<b>160</b>	<b>1110</b>	<b>229</b>	<b>61</b>

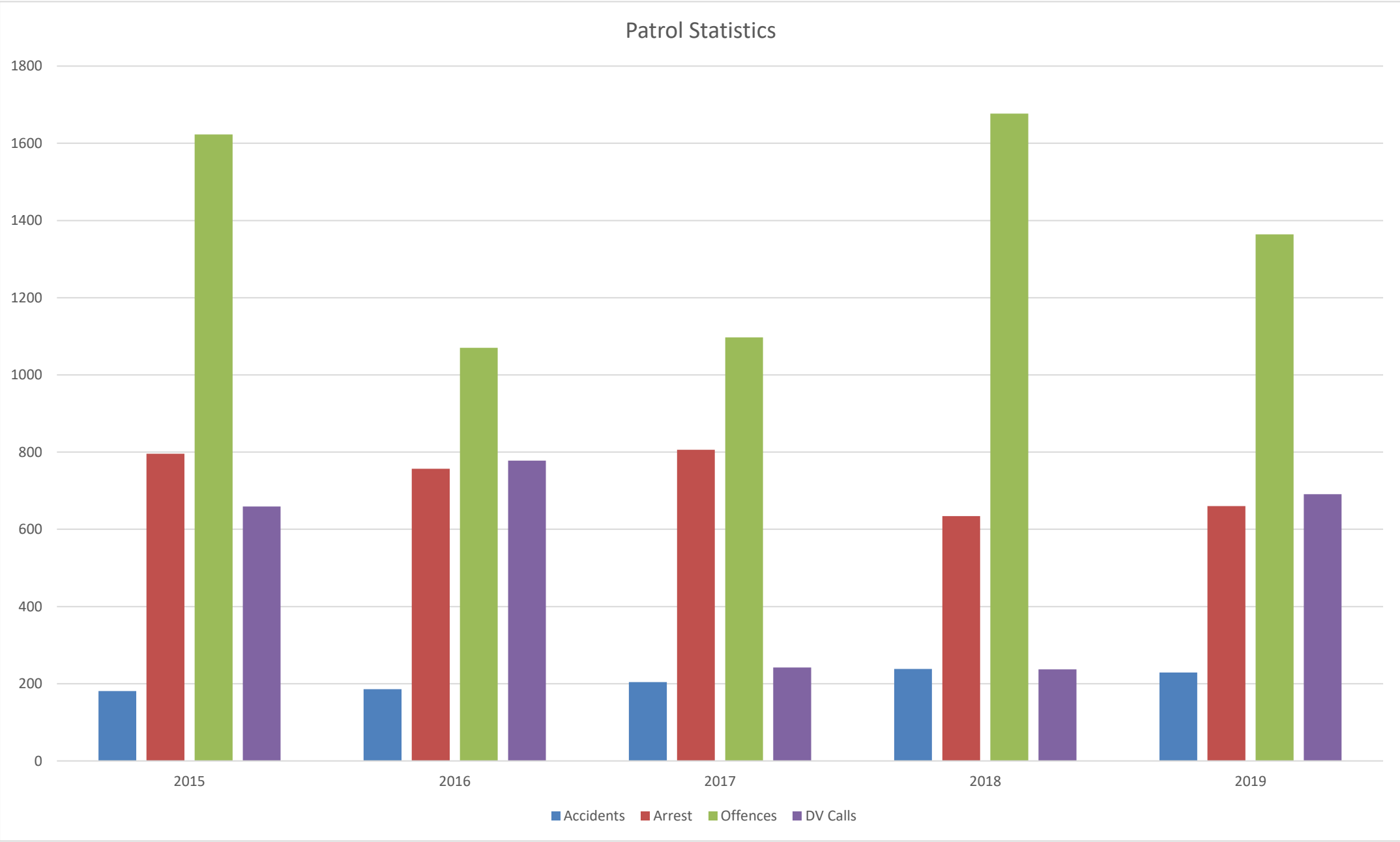


	2019	2018	2017	2016	2015
Alexandria	1350	1371	1656	1597	1709
Andover	1868	2152	1667	2006	2133
Bristol	12180	12018	11724	15718	13156
Danbury	967	871	1078	1308	1091
Franklin	19455	19188	25928	27486	23498
Hill	1169	889	849	616	762

	Accidents	Arrest	Offences	DV Calls
2015	181	796	1623	659
2016	186	757	1070	778
2017	204	806	1097	242
2018	238	634	1677	237
2019	229	660	1364	691







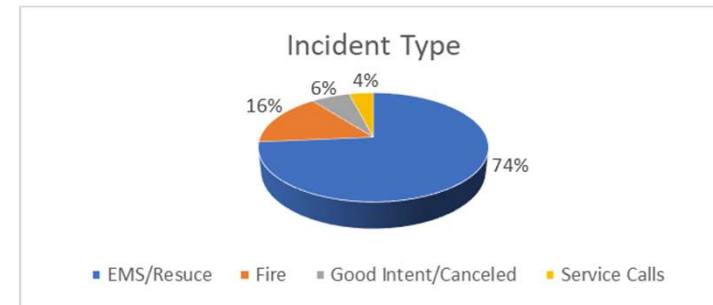


## Fiscal Year 2020 Franklin Fire Department



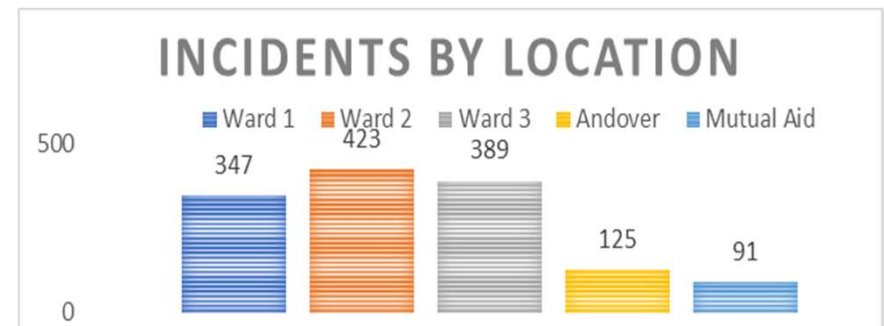
### Incident by Type:

<i>Incident Type:</i>	<i>July 2019 – March 2020:</i>	<i>Percentage:</i>	<i>Projected 2020 Year End:</i>
EMS/Rescue	1012	74%	1,349
Fire	218	16%	291
Good Intent/Canceled	89	6%	119
Service Calls	56	4%	75
<b>Totals</b>	<b>1375</b>	<b>1%</b>	<b>1,833</b>



### Incident by Location:

<i>Ward:</i>	<i>Ward 1:</i>	<i>Ward 2:</i>	<i>Ward 3:</i>	<i>Andover:</i>	<i>Mutual Aid:</i>
<i>Total Number of Incidents July 2019 – March 2020</i>	347	423	389	125	91
<i>Projected Number of Incidents (FY End)</i>	463	564	519	167	121



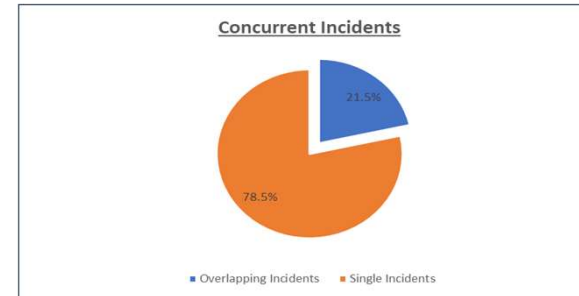


## Fiscal Year 2020 Franklin Fire Department



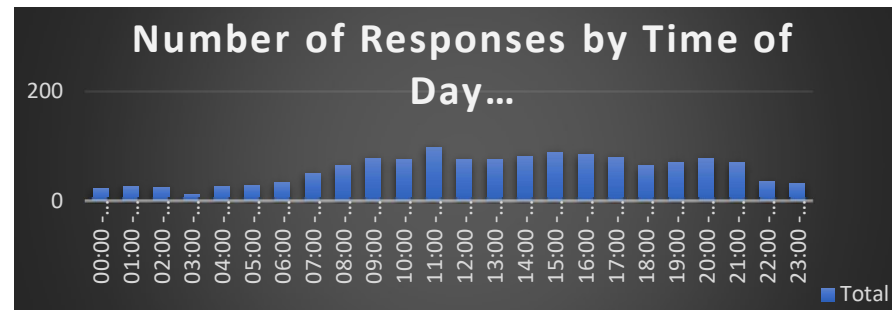
### Concurrent Incidents:

Overlapping Incidents:	Percentage Totals:	Total Number of Incidents:
296	21.5%	1375

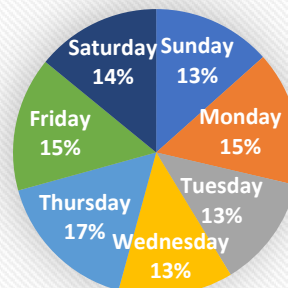


### Incidents by Time:

Busiest Four Hours:	Slowest Four Hours:	Time of Greatest Vulnerability:
1400 – 1800 (2pm – 6pm)	0000 – 0400 (Midnight – 4am)	1900 – 2300 (7pm – 11pm)



### **Busiest Days of the Week**

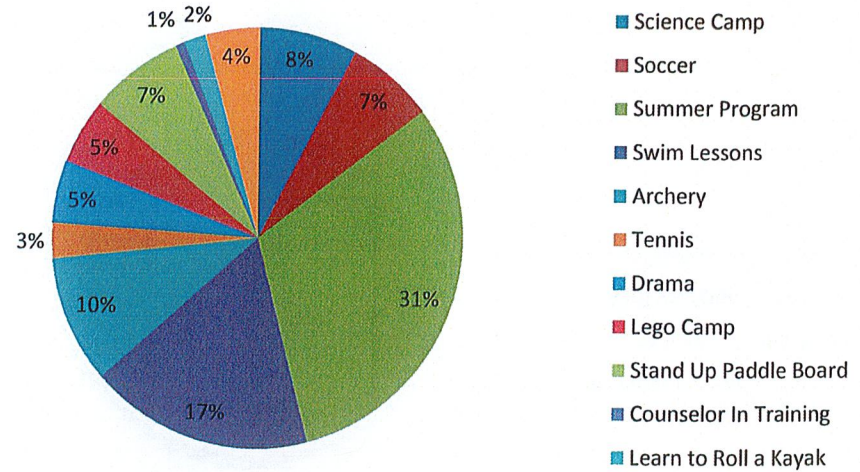


## PARKS & RECREATION STATISTICS

### Summer

Science Camp	40
Soccer	36
Summer Program	162
Swim Lessons	91
Archery	51
Tennis	14
Drama	25
Lego Camp	26
Stand Up Paddle Board	38
Counselor In Training	4
Learn to Roll a Kayak	9
Robotics	22

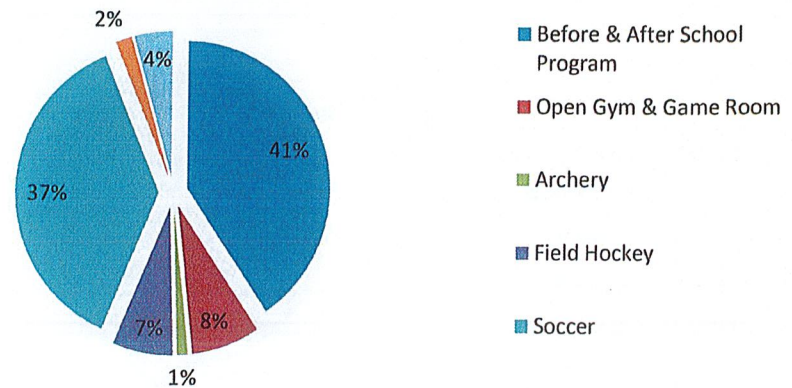
### Summer Programs



### Fall

Before & After School Program	130
Open Gym & Game Room	25
Archery	4
Field Hockey	22
Soccer	120
Volleyball	6
Companion Book Club	14
Robotics	6

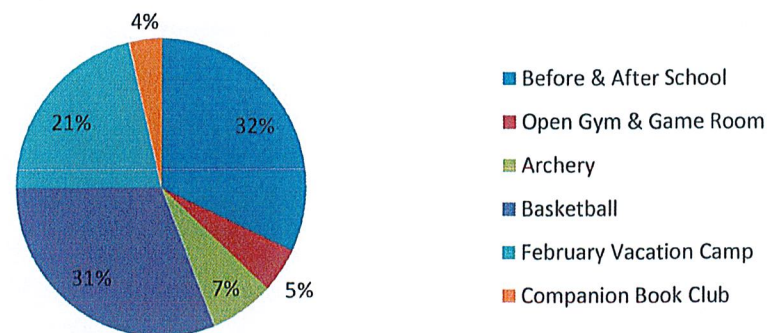
### Fall Programs



### Winter

Before & After School	130
Open Gym & Game Room	20
Archery	29
Basketball	126
February Vacation Camp	87
Companion Book Club	15

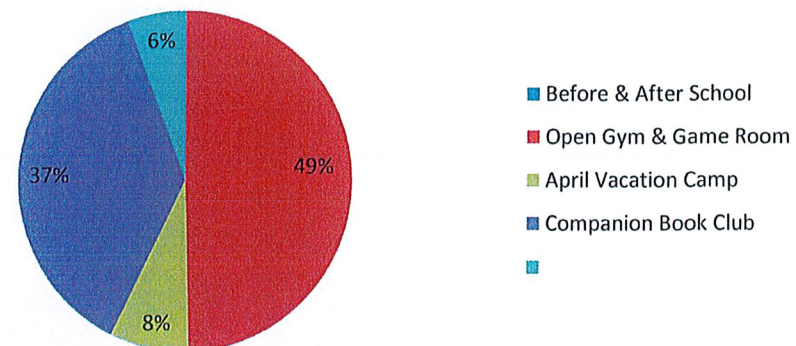
### Winter Programs



### Spring

Before & After School	130
Open Gym & Game Room	20
April Vacation Camp	97
Companion Book Club	15

### Spring Programs



<b>Other Programs &amp; Community Events</b>	
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	15+ participants
Rentals	3-10 per month
Community Day	500+
Junior Youth Group	12+ participants
February Vacation Tournament	15+ Teams
Santa & His Workshop	250+ Families
Letters from Santa	637 Letters
TRIP Center Halloween Party	200+ Children
Lights On After School Event	100+ Families
Family Nights & Dinner	30+ Families

<b>Partnerships</b>
Healthy Eating Active Living Coalition
Community Day Committee
Mill City Park
TRIP Advisory Committee
New Hampshire Recreation & Parks Association
Project AWARE Community Management Team
Time For Lunch / Got Lunch Committee
Teen Center Advisory Board
Franklin Mayors Drug Task Force
Joint Loss Management Committee
Choose Franklin

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

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**SECTION 7 – REVENUES**

# City of Franklin, New Hampshire

## FY2021 Budget

### Revenue Summary

Source	FY 2020		FY2021 Budget			
	Council Adopted Revenues	Actual Revenues thru 06/30/19 Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues
<b>General Fund Revenues:</b>						
Taxes including PILOT's	15,472,125	15,450,219	15,909,181	15,905,181	15,905,181	2.8%
Licenses, Permits & Fees	1,249,400	1,145,820	1,273,800	1,291,000	1,303,000	4.3%
Federal & State Government	2,433,276	1,026,258	898,381	898,381	898,381	-63.1%
Charges For Services	1,141,246	1,148,026	1,161,794	1,211,939	1,226,939	7.5%
Miscellaneous Sources	1,214,258	742,903	469,030	1,054,976	1,027,976	-15.3%
Revenue from Component Unit - School District	11,266,047	6,431,616	11,435,507	11,974,658	11,435,507	1.5%
Interfund Operating Transfers In	134,880	20,592	24,292	274,292	274,292	103.4%
Other Financing Resources	0	0	0	0	0	#DIV/0!
<b>Total General Fund Revenues</b>	<b>32,911,232</b>	<b>25,965,435</b>	<b>31,171,985</b>	<b>32,610,427</b>	<b>32,071,276</b>	<b>-2.6%</b>
	TRUE	TRUE	TRUE	TRUE	TRUE	
Municipal Departments (Over) Under Cap			(553,585)	(0)	0	
School District (Over) Under Cap			0	(0)	0	
Total City (Over) Under Cap			(553,585)	(0)	(0)	
<b>Capital Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Grant Fund Revenues</b>	<b>20,000</b>	<b>29,135</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.0%</b>
<b>Parks &amp; Recreation Fund Revenues</b>	<b>15,500</b>	<b>3,994</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0.0%</b>
<b>Police Outside Detail Fund Revenues</b>	<b>10,354</b>	<b>15,372</b>	<b>10,354</b>	<b>15,500</b>	<b>15,500</b>	<b>49.7%</b>
<b>Library Fund Revenues</b>	<b>302,285</b>	<b>185,794</b>	<b>316,100</b>	<b>251,640</b>	<b>251,640</b>	<b>-16.8%</b>
<b>Water Fund Revenues</b>	<b>1,963,821</b>	<b>1,172,216</b>	<b>2,024,011</b>	<b>2,009,809</b>	<b>2,021,102</b>	<b>2.9%</b>
<b>Sewer Fund Revenues</b>	<b>1,592,268</b>	<b>926,372</b>	<b>1,690,078</b>	<b>1,684,550</b>	<b>1,660,550</b>	<b>4.3%</b>



<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Revenues							
	FY 2020		FY2021Budget				
	Council Adopted Revenues	Actual Revenues thru 05/31/20 (Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
<b>General Fund Revenues:</b>							
<b>Revenue From Taxes</b>							
01-0-000-31100-000 Property Taxes	15,282,623	15,308,712	15,747,681	15,747,681	15,747,681	3.0%	
01-0-000-31200-000 Land Use Change Tax	4,000	43,020	4,000	4,000	4,000	0.0%	Land taken out of current use
01-0-000-31850-000 Yield Tax	6,000	8,747	6,000	6,000	6,000	0.0%	Assessed on timber harvested from property in Franklin
01-0-000-31851-000 Gravel Tax	200	195	200	200	200	0.0%	Assessed on gravel removed from property in Franklin
01-0-000-31899-000 Host Fee - CRSW	8,000	8,000	8,000	8,000	8,000	0.0%	
01-0-000-31861-000 PILOT - FRH	1	0	0	0	0	-100.0%	Franklin Regional Hospital PILOT
01-0-000-31862-000 PILOT - Riverside	19,300	19,850	19,300	19,300	19,300	0.0%	Riverside Housing & Development Corporation PILOT
01-0-000-31864-000 PILOT Masonic Lodge	1	0	0	0	0	-100.0%	Masonic Lodge PILOT ended
01-0-000-31866-000 PILOT - Solar	7,000	0	24,000	0	0	-100.0%	(6) Solar sites PILOT (\$4000 full year)
01-0-000-31900-000 Interest & Costs - Prop Tax	145,000	61,696	100,000	120,000	120,000	-17.2%	Interest from delinquent property taxes
<b>Total Taxes</b>	<b>15,472,125</b>	<b>15,450,219</b>	<b>15,909,181</b>	<b>15,905,181</b>	<b>15,905,181</b>	<b>2.8%</b>	
<b>Revenue From Licenses, Permits &amp; Fees</b>							
01-0-000-32150-000 Amusement Licenses	1,000	900	900	900	900	-10.0%	Fees for video and other amusement games in public places. Total of 9 machines now at \$100 each instead of 10
01-0-000-32200-000 Motor Vehicle Registrations	1,175,000	1,070,235	1,196,000	1,200,000	1,200,000	2.1%	Motor vehicle & boat registrations
01-0-000-32300-000 Building Permits	27,000	35,134	30,000	40,000	52,000	92.6%	Building permit fees estimated based on history.
01-0-000-32900-000 Municipal Agent Fees	30,000	24,628	30,000	30,500	30,500	1.7%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32910-000 Dog Licenses	8,000	4,598	7,600	7,600	7,600	-5.0%	City's portion of all dog license fees and fines
01-0-000-32940-000 Marriage Licenses	500	308	400	400	400	-20.0%	City's portion of marriage license fees issued by the City Clerk
01-0-000-32950-000 Vital Stats	7,000	7,776	8,000	8,000	8,000	14.3%	City's portion of recording fees for vital statistics
01-0-000-31892-000 Fishing/Hunting Tax	100	54	100	100	100	0.0%	Fees charged for issuing licenses as an agent of the State of NH
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	500	453	500	500	500	0.0%	Fees charged for issuing license plates and stickers as an agent of the State of NH
01-0-000-32999-000 Misc TC/TX Collections	300	1,734	300	3,000	3,000	900.0%	Photo copies, research fees, UCC filing fees, etc.

<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Revenues							
	FY 2020		FY2021Budget				
	Council Adopted Revenues	Actual Revenues thru 05/31/20 (Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
<b>Total Licenses, Permits &amp; Fees</b>	<b>1,249,400</b>	<b>1,145,820</b>	<b>1,273,800</b>	<b>1,291,000</b>	<b>1,303,000</b>	<b>4.3%</b>	
<b>Revenue From Federal &amp; State Government</b>							
01-0-000-33520-000 Meals & Room Tax	443,734	443,734	443,734	443,734	443,734	0.0%	City's allocation of State of NH meals & rooms tax
01-3-122-33530-000 Road Maint Highway Block Grant	215,556	172,445	215,556	215,556	215,556	0.0%	City's allocation of State Block grant from fuel taxes.
01-0-000-33560-000 Forest Land Reimbursement	77	0	77	77	77	0.0%	City's allocation of mutual aid for forest fires throughout the State
01-0-000-33570-000 Flood Control Reimbursement	17,761	17,761	17,761	17,761	17,761	0.0%	PILOT for taxes of the properties removed from tax roles for the flood control project in Franklin
01-0-000-33591-000 State Grants Revenue	25,372	0	0	0	0	-100.0%	
01-9-014-33110-000 Federal Grants Revenue	83,850	81,350	2,500	2,500	2,500	-97.0%	Grant reimbursement for single audit fees
01-9-014-33110-437 Other Improvements Fed Grant - Capital CDBG - Whitewater Park & Play	687,454	0	0	0	0	-100.0%	
01-1-000-33111-435 Fed Grant - Operating USDA Rural Tech Assistance	30,000	0	0	0	0	-100.0%	
01-2-103-33111-000 Grant Revenue - Police Department	19,160		0	0	0	-100.0%	Applying for MDT Grant to offset costs of e-ticket & e-crash in cruisers
01-2-103-33111-403 Grants - VAWA	30,000	0	30,000	30,000	30,000	0.0%	NHDOJ federal grant for victim/witness advocate
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	124,983	99,747	31,250	31,250	31,250	-75.0%	Health & Human Services federal grant for drug/alcohol prevention & education (Franklin Mayor's Drug & Alcohol Abuse Task Force) Grant ends 9/30/20. Amount is for one quarter.
01-5-211-33111-439 Admin Fed Grant - Operating 21 Century	255,329	192,760	157,503	157,503	157,503	-38.3%	Recreation - 21st Century Grant
01-9-014-33590-437 WWP CDFA Tax Credits	500,000	0	0	0	0	-100.0%	
<b>Total Federal &amp; State Government</b>	<b>2,433,276</b>	<b>1,026,258</b>	<b>898,381</b>	<b>898,381</b>	<b>898,381</b>	<b>-63.1%</b>	
<b>Revenue From Charges For Services</b>							
01-3-121-34049-000 Admin Misc MSD Fees	9,500	5,055	9,500	9,500	9,500	0.0%	digging & driveway permits fees
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	138,817	118,800	141,624	149,809	149,809	7.9%	Solid waste disposal fee: admin fee - 1,637 ton @ \$20 per (\$24,555); \$100 per year hauler permits (\$400); July thru Dec 818.5 ton @ \$70.39 ton =(\$57,614); Jan thru June 2021- 818.5 ton @ \$72.15= (\$59,055)
01-3-238-34042-000 Transfer Station Operations Demolition	86,301	96,191	97,065	97,065	97,065	12.5%	Fees collected for demolition at transfer station 719 tons @ \$135 per ton = \$97,065

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Revenues</b>							
	<b>FY 2020</b>		<b>FY2021Budget</b>				
	<b>Council Adopted Revenues</b>	<b>Actual Revenues thru 05/31/20 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Managers Proposed Revenues</b>	<b>City Council Adopted Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	30,000	33,912	31,015	31,015	31,015	3.4%	Revenues generated from sale of recycled materials collected at transfer station.
01-1-501-35090-000 Misc Finance Revenues	1,800	1,515	1,800	1,800	1,800	0.0%	\$1,000 MMRS grant administration 5% of grant total (see Grants Special Revenue Fund); \$800 Notary fees
01-1-000-34011-000 Planning Board Fees	2,500	2,586	2,500	3,000	3,000	20.0%	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	2,292	1,200	1,500	1,500	50.0%	Application & abutter notice fees
01-1-000-34015-000 Misc PLU Fees	250	199	200	250	250	0.0%	Copy fees, tax cards, etc.
01-5-000-34050-000 Rec - Summer Program	68,918	114,675	70,000	85,000	90,000	30.6%	Fees for summer playground program (Prorated due to possible delay in opening re: Covid 19)
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	100,000	135,911	100,000	125,000	135,000	35.0%	Fees for before/after school programs
01-5-000-34051-000 Rec - Sports Fees	7,000	11,258	7,000	8,000	8,000	14.3%	Fees for programs - basketball, soccer, etc.; field fee for leagues
01-5-000-34059-000 Rec - Misc Fees	7,500	7,124	7,500	7,500	7,500	0.0%	Rental fees for BRCC, Odell lights, non resident beach Fees; donations for downtown flower watering
01-2-000-34061-000 Pistol Permits	150	130	150	150	150	0.0%	Concealed weapon permit fees.
01-2-000-34062-000 Police Reports	1,020	1,292	1,000	1,020	1,020	0.0%	Copies of incident reports for accidents, arrests, and any other activity
01-2-000-34064-000 Court Fines	3,500	2,502	3,500	3,500	3,500	0.0%	All fines for municipal ordinance violations collected by the court are forwarded to the City
01-2-000-34065-000 Parking Fines	500	1,750	500	500	500	0.0%	Receipts from parking tickets
01-2-000-34066-000 Witness Fees	500	210	250	250	250	-50.0%	
01-2-000-34067-000 Finger Printing Fees	50	30	20	50	50	0.0%	\$10 resident/\$15 non resident
01-2-000-34068-000 K9 Program	0	0	0	0	0	#DIV/0!	Fundraising efforts to support K9 Officer
01-2-000-34069-000 Misc Police Fees	250	56	250	250	250	0.0%	includes new VIN verification fee
01-2-000-34071-000 Fire Reports	240	100	120	180	180	-25.0%	Insurance company request for reports (fire, motor vehicle).
01-2-000-34072-000 Fire Alarms	12,500	14,095	14,000	14,000	14,000	12.0%	37 Fire alarm boxes @ \$250 each, Fire Alarm Listed Agent program (46 listed agents-\$65 per person annually), \$1760 misc charges
01-2-000-34073-000 Fire Permits	0	0	150	150	150	#DIV/0!	Charge Only for Category Three (Brush) Fire Permits
01-2-000-34074-000 Illegal Fire Fee	250	250	500	500	500	100.0%	Incidents @ \$250
01-2-000-34079-000 Misc Fire Fees	1,500	4,904	4,750	4,750	4,750	216.7%	AEMT Refresher, life safety inspections, foster care inspections, inspections, re-inspections
01-2-000-35095-000 Ambulance Billing	500,000	425,989	500,000	500,000	500,000	0.0%	Ambulance billing fees administered though Enhanced EMS (billing rates 65% above Medicare inline with Regional and Statewide Municipal EMS service providers); \$80,000 Andover Billing
01-2-000-35097-000 Ambulance Service Fees	80,000	80,000	80,000	80,000	80,000	0.0%	Andover ambulance services (\$80,000 Yearly Contract)
01-2-000-35099-000 Police Dispatch Fees	87,200	87,200	87,200	87,200	87,200	0.0%	Dispatch services for the towns of Alexandria (\$7,500); Andover (\$7,500); Hill (\$6,100); Danbury (\$6,100); Bristol (\$60,000)
<b>Total Charges For Services</b>	<b>1,141,246</b>	<b>1,148,026</b>	<b>1,161,794</b>	<b>1,211,939</b>	<b>1,226,939</b>	<b>7.5%</b>	
<b>Revenue From Miscellaneous Sources</b>							
01-0-000-35020-000 Interest Income	113,000	124,965	115,000	115,000	115,000	1.8%	Interest earned on City's bank accounts
01-0-000-33540-000 Contingent Grant Revenue	30,000	16,582	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

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Revenues</b>							
	<b>FY 2020</b>		<b>FY2021Budget</b>				
	<b>Council Adopted Revenues</b>	<b>Actual Revenues thru 05/31/20 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Managers Proposed Revenues</b>	<b>City Council Adopted Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
01-0-000-33540-404 Contingent Grant Drug Free Communities	60,000	57,673	15,000	15,000	15,000	-75.0%	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
01-0-000-33540-427 Contingent Grant Drug Dog	0	160	0	0	0		
01-1-000-35032-000 Lease Revenues- Cell Towers	51,192	48,930	51,793	51,793	0	-100.0%	Council moved to water fund
01-1-000-35035-000 Lease - Solar Garden	17,000	0	17,000	17,000	17,000	0.0%	(2) City owned sites: Town Solar 1 LLC (17k/yr), Town Solar LLC 2 (17k/yr); FY2021 assumes 6 months of operations
new line Lease - Cumberland Farms				316,250	316,250	#DIV/0!	202 Central Street
01-1-944-35040-000 Shared Costs - Bessie Rowell	92,935	100,685	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)
01-1-944-35040-112 Bessie Rowell-Cleaning			0	0	24,793	#DIV/0!	City custodians cleaning Headstart & TRIP Center
01-1-000-35082-000 Cable TV Franchise Fee	100,000	95,267	96,000	96,000	96,000	-4.0%	Franchise fee
01-1-000-35033-000 Rent - Fife	302	1,877	302	302	302	0.0%	Rental of City owned property \$300 Fife; \$1 Amateur Radio Club; \$1 Targeteers
01-0-000-35011-000 Sale of Municipal Property	168,404	41,850	35,000	75,000	75,000	-55.5%	Sale of municipal or tax deeded property approved by Council
01-0-000-35090-000 Misc Revenues	241,925	254,914	13,000	242,696	242,696	0.3%	Other revenues not specifically defined or anticipated. \$229,696 one time surplus revenue per State 20/21 budget - to capital reserve fund for police dispatch update
01-0-000-35085-000 Donations from Non Public Sources	8,500	0	0	0	0	-100.0%	
01-0-000-35085-437 Donations from Non Public Sources CDBG - Whitewater Park & Play	328,000	0	0	0	0	-100.0%	
01-4-411-35091-000 Admin Welfare Reimbursements	3,000	0	3,000	3,000	3,000	0.0%	welfare lien reimbursements
<b>Total Miscellaneous Sources</b>	<b>1,214,258</b>	<b>742,903</b>	<b>469,030</b>	<b>1,054,976</b>	<b>1,027,976</b>	<b>-15.3%</b>	
<b>Revenues From Component Unit - School District</b>			<b>School Board Proposed Revenues</b>				
Adequate education aid	7,687,744	2,905,164	8,439,112	8,439,112	8,439,112	9.8%	State of NH formula for contribution to adequate education (resulting from Claremont lawsuit in late 90's); Stabilization decreasing by 4% per year
Building aid	181,944	90,972	81,944	81,944	81,944	-55.0%	
Special Education Aid formerly Catastrophic Aid	126,937	121,278	100,000	100,000	100,000	-21.2%	
Kindergarten(merged with Adequate Education Aid per State Budget)	0	0	0	0	0	#DIV/0!	
Charter school aid	25,000	34,062	30,000	30,000	30,000	20.0%	
Medicaid reimbursement	175,000	23,415	175,000	175,000	175,000	0.0%	
Tuition from other LEAS	11,000	17,064	16,000	16,000	16,000	45.5%	

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Revenues</b>							
	<b>FY 2020</b>		<b>FY2021Budget</b>				
	<b>Council Adopted Revenues</b>	<b>Actual Revenues thru 05/31/20 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Managers Proposed Revenues</b>	<b>City Council Adopted Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
E-rate funding	47,173	12,094	47,173	47,173	47,173	0.0%	
Services provided to other LEAS	0	175	0	0	0	#DIV/0!	
Indirect cost reimbursement from grants	69,000	38,838	69,000	69,000	69,000	0.0%	
Athletic receipts	7,500	3,164	3,500	3,500	3,500	-53.3%	
Vocational Transportation Aid	7,000	7,598	7,000	7,000	7,000	0.0%	
NH Charitable Foundation (Aware)	75,000	75,000	0	0	0	-100.0%	
Food Services	535,718	340,491	535,718	535,718	535,718	0.0%	
Other local revenue	2,000	23,841	2,000	2,000	2,000	0.0%	
Interest earnings	2,000	8,614	7,000	7,000	7,000	250.0%	
Use of fund balance	1,066,031	1,274,610	286,000	286,000	286,000	-73.2%	
Federal grants	1,247,000	1,455,238	1,538,500	1,538,500	1,538,500	23.4%	
Elementary & Secondary Schools Emergency Relief				539,151	0	#DIV/0!	
Insurance Premium Holidays	0	0	97,560	97,560	97,560	#DIV/0!	
<b>Total Revenue from Component Unit - School District</b>	<b>11,266,047</b>	<b>6,431,616</b>	<b>11,435,507</b>	<b>11,974,658</b>	<b>11,435,507</b>	<b>1.5%</b>	
<b>Interfund Operating Transfers In</b>							
01-0-000-39121-000 Trans from Special Revenue Funds	17,160	17,160	17,160	17,160	17,160	0.0%	portion of cleaning contract paid by library that general fund is now providing
01-0-000-39140-000 Trans from Enterprise Funds	3,432	3,432	3,432	3,432	3,432	0.0%	portion of cleaning contract paid by water/sewer that general fund is now providing
01-0-000-39150-000 Trans from CRF's	110,588	0	0	250,000	250,000	126.1%	Municipal Transportation Improvement Fund for Parking Lots (Keegan Block & Church Street)
01-0-000-39160-000 Trans from Trust & Agency	3,700	0	3,700	3,700	3,700	0.0%	Trust Fund for Odell Park equals total expenditures for Odell Park under buildings
<b>Total Interfund Operating Transfers In</b>	<b>134,880</b>	<b>20,592</b>	<b>24,292</b>	<b>274,292</b>	<b>274,292</b>	<b>103.4%</b>	
<b>Other Financing Resources</b>							
01-0-000-39399-000 Use of Fund Balance	0	0	0	0	0	#DIV/0!	
01-0-000-39900-000 Other Financing Sources - Debt Issuance	0	0	0	0	0	#DIV/0!	
<b>Total Other Financing Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	

<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Revenues							
	FY 2020		FY2021Budget				
	Council Adopted Revenues	Actual Revenues thru 05/31/20 (Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
<b>Grand Total General Fund Revenues</b>	<b>32,911,232</b>	<b>25,965,435</b>	<b>31,171,985</b>	<b>32,610,427</b>	<b>32,071,276</b>	<b>-2.6%</b>	
		Total revenues other than property taxes	15,424,304	16,862,746	16,323,595		
<b>FY2020 General Fund Appropriated Expenditures Proof:</b>							
Original Budget (Resolution 01-20)	29,775,377						
<b>Supplemental Budget Appropriations:</b>							
Resolution Numbers:							
03-20 (USDA Rural Development Grant-New Ambulance)	50,000						
04-20 (CDAF Tax Credits)	500,000						
05-20(Appropriation additional funds for school's unassigned Fund bal)	180,000						
07-20 (Highway Grant Rev-Police Dept)	4,160						
08-20 (NH DOS Div of Homeland Security & Emergency Mgmt grant-Fire)	16,872						
09-20 (USDA Rural Development Grant for Economic Dev Assistance)	30,000						
10-20 (Supplement appropriation-School)	846,493						
11-20 (One time Muncipal appropriation from State)	228,925						
12-20 (Sale of Ambulance 2 to Purchase a Stryker Power Cot-Fire)	24,000						
13-20 (Sale of surplus Fire & EMS equipment)	1,885						
16-20 (BRCC Transfer from capital reserve for floor replacement)	10,588						
DRA tax rate setting adjustments	63,163						
<b>Non Lapsing Appropriations From Prior Year</b>							
Resolution 4-19 (Highway Maint)	100,000						
Resolution 08-19 (Land & Water Conservation Fund-Mill City Park)	375,454						
Resolution 15-19 (Macosko Brownsfield)	31,350						
Resoultion 16-19 (NH DOT TAP Grant-Tressel Bridge)	640,000						
Resolution 19-19 (Fire Generator)	15,965						
Resolution 20-19 (Emergency Mgmt Plan update)	17,000						
<b>Total FY2020 General Fund Appropriated Expenditures</b>	<b>32,911,232</b>						
<b>Capital Fund Revenues:</b>							
new line - proceeds from bond anticipation note	0	0	0	0	0	#DIV/0!	Franklin Falls Mixed Use TIF amendment 1
<b>Grand Total Capital Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<b>Grant Fund Revenues:</b>							
14-4-000-33111-429 Federal Grant Revenue - MMRS	20,000	29,135	20,000	20,000	20,000	0.0%	New Hampshire Metropolitan Medical Response Team pass through grant; City received \$1,000 for administration of grant (see revenue line 01-1-501-35090-000)
			0	0			

<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Revenues							
	FY 2020		FY2021Budget				
	Council Adopted Revenues	Actual Revenues thru 05/31/20 (Unadjusted)	Department Proposed Revenues	Managers Proposed Revenues	City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues	Account Detail
<b>Grand Total Grant Fund Revenues</b>	<b>20,000</b>	<b>29,135</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.0%</b>	
<b>Parks &amp; Recreation Fund Revenues:</b>							
24-5-000-34010-000 General Fund Revenues	10,000	0	10,000	10,000	10,000	0.0%	Funds from program registration
24-5-211-34059-000 Admin Rec - Misc Fees	5,000	3,994	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
<b>Grand Total Parks &amp; Recreation Fund Revenues</b>	<b>15,500</b>	<b>3,994</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0.0%</b>	
<b>Police Outside Detail Fund Revenues:</b>							
25-2-000-34010-000 General Fund Revenues	10,354	15,372	10,354	15,500	15,500	49.7%	Outside detail rate \$62/hour x 250 hours
<b>Grand Total Police Outside Detail Fund Revenues</b>	<b>10,354</b>	<b>15,372</b>	<b>10,354</b>	<b>15,500</b>	<b>15,500</b>	<b>49.7%</b>	
<b>Library Fund Revenues:</b>							
31-5-521-34080-000 Library Fines	1,500	782	700	700	700	-53.3%	late charges - \$1.00 per day for DVDs, \$.10 per day all other materials
31-5-521-34081-000 Library Copier Fees	1,500	692	700	700	700	-53.3%	\$.10 per photocopy or computer printout
31-5-521-34082-000 Library Non Resident Fees	0	60	60	60	60	#DIV/0!	
31-5-521-35020-000 Interest Income	1,315	0	1,200	1,200	1,200	-8.7%	
31-5-521-35090-000 Library Misc Revenues	1,500	184,260	800	800	800	-46.7%	book sale, memorial gifts, bequests, donations
31-5-521-39110-000 Tranfers from GF	274,470	0	290,569	226,109	226,109	-17.6%	General fund supports library wage and benefit lines plus \$51,500 stipend
31-5-521-39160-000 Transfer From Trust & Agency	22,000	0	22,071	22,071	22,071	0.3%	
<b>Grand Total Library Fund Revenues</b>	<b>302,285</b>	<b>185,794</b>	<b>316,100</b>	<b>251,640</b>	<b>251,640</b>	<b>-16.8%</b>	

<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Revenues							
	FY 2020			FY2021Budget			
	Council Adopted Revenues	Actual Revenues thru 05/31/20 (Unadjusted)		Department Proposed Revenues	Managers Proposed Revenues	City Council Adopted Revenues	% Change Over Prior Year Appropriated Revenues
							Account Detail



<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Revenues</b>							
	<b>FY 2020</b>		<b>FY2021Budget</b>				
	<b>Council Adopted Revenues</b>	<b>Actual Revenues thru 05/31/20 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Managers Proposed Revenues</b>	<b>City Council Adopted Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
<b>Water Fund Revenues:</b>							
21-0-000-35020-000 Interest Income	800	1,670	2,169	2,169	2,169	171.1%	
21-3-000-31110-000 Utility Tax/Rent	1,620,511	1,156,715	1,671,692	1,657,490	1,616,990	-0.2%	see calculation below
21-3-000-34045-000 Connection Fees - Water	15,000	12,500	15,000	15,000	15,000	0.0%	(6) connections @ \$2500 each
21-3-000-31111-000 Quarterly Availability Fee - Water	294,360	0	299,400	299,400	299,400	1.7%	2,495 water customers @ \$30/qtr
21-3-000-34046-000 Hydrant Fee - Water	4,750	0	4,750	4,750	4,750	0.0%	19 private hydrants @ \$250/hydrant for flushing and annual inspection
21-3-000-35032-000 Lease Revenues- Cell Towers			0	0	51,793	#DIV/0!	US Cellular \$30673.32 (\$2,556.11/mo) contract expires 1/16/21 ; Sprint \$21,120 (\$1,760 mo.) contract expires 1/1/25
21-3-000-35090-000 Misc Revenues	28,400	1,330	31,000	31,000	31,000	9.2%	Shut offs, freeze ups, etc (\$11,000); NHDES asset management grant (\$20,000)
<b>Grand Total Water Fund Revenues</b>	<b>1,963,821</b>	<b>1,172,216</b>	<b>2,024,011</b>	<b>2,009,809</b>	<b>2,021,102</b>	<b>2.9%</b>	
<b>Water Rate Calculation:</b>							
Total water expenses	1,963,821		2,024,011	2,021,102	2,021,102		
Less other water revenue:							
Interest Income	(800)		(2,169)	(2,169)	(2,169)		
Connection Fees	(15,000)		(15,000)	(15,000)	(15,000)		
Quarterly Base Charge	(294,360)		(299,400)	(299,400)	(299,400)		
Hydrant Fee	(4,750)		(4,750)	(4,750)	(4,750)		
Cell Tower Lease	0		0	0	(51,793)		
Miscellaneous	(28,400)		(31,000)	(31,000)	(31,000)		
Net expenses supported by water rate	1,620,511		1,671,692	1,668,783	1,616,990		
Estimated water usage in cubic feet							22,100,000
Billable units							100
Billable cubic feet	221,000		221,000	221,000	221,000	% inc (dec) over PY rate	
<b>Rate per 100 cubic feet of water used</b>	<b>7.32</b>		<b>7.56</b>	<b>7.55</b>	<b>7.32</b>	-0.1%	FY2018 Rate = \$6.45
							FY2019 Rate = \$6.53
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.11						FY2020 Rate = \$7.32

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Revenues</b>							
	<b>FY 2020</b>		<b>FY2021Budget</b>				
	<b>Council Adopted Revenues</b>	<b>Actual Revenues thru 05/31/20 (Unadjusted)</b>	<b>Department Proposed Revenues</b>	<b>Managers Proposed Revenues</b>	<b>City Council Adopted Revenues</b>	<b>% Change Over Prior Year Appropriated Revenues</b>	<b>Account Detail</b>
<b>Sewer Fund Revenues:</b>							
22-0-000-35020-000 Interest Income	400	588	736	736	736	84.0%	
22-0-000-39399-000 Use of Retained Earnings	0	0	0	0	0	#DIV/0!	
22-3-000-31110-000 Utility Tax/Rent	1,285,482	925,784	1,314,942	1,309,414	1,285,414	0.0%	see calculation below
22-3-000-34045-000 Connection Fees - Sewer	4,500	0	6,000	6,000	6,000	33.3%	(3) @ \$1,500 each
22-3-000-31111-000 Quarterly Base Charge - Sewer	231,000	0	233,400	233,400	233,400	1.0%	1,945 customers @ \$30/qtr
22-3-000-33591-000 Other State Grants	70,886	0	135,000	135,000	135,000	90.4%	USDA grant sewer assessment study (\$30,000);2 NHDES CWSRF grant asset management (\$105,000)
<b>Grand Total Sewer Fund Revenues</b>	<b>1,592,268</b>	<b>926,372</b>	<b>1,690,078</b>	<b>1,684,550</b>	<b>1,660,550</b>	<b>4.3%</b>	
<b>Sewer Rate Calculation:</b>							
Total sewer expenses	1,579,734		1,690,078	1,684,550	1,660,550		
Less other sewer revenue:							
Interest Income	(400)		(736)	(736)	(736)		
Use of Retained Earnings	0		0	0	0		
Connection Fees	(3,000)		(6,000)	(6,000)	(6,000)		
Quarterly Base Charge	(226,560)		(233,400)	(233,400)	(233,400)		
State Grant	(70,886)		(135,000)	(135,000)	(135,000)		
Net expenses supported by sewer rate	1,278,888		1,314,942	1,309,414	1,285,414		
Estimated sewer discharge in cubic feet							18,375,000
Billable units							100
Billable cubic feet	183,750		183,750	183,750	183,750	% inc (dec) over PY rate	
<b>Rate per 100 cubic feet of sewer discharged</b>	<b>7.00</b>		<b>7.16</b>	<b>7.13</b>	<b>7.00</b>	-0.1%	FY2018 Rate = \$6.91
							FY2019 Rate = \$6.96
each \$25,000 of additional appropriation increases rate per 100 cubic feet by	0.14						FY2020 Rate = \$7.00

***CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**SECTION 8 - EXPENDITURES/EXPENSES**

**City of Franklin, New Hampshire**

FY2021 Budget

Expenditure/Expense Summary

Fund/Cost Center	FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 06/30/19 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>GENERAL FUND EXPENDITURES:</b>							
<b>General Government</b>							
Executive	74,750	505,627	424,012	456,746	436,641	425,600	-15.8%
Election, Registration & Vital Statistics	0	235,246	207,617	223,500	213,114	213,114	-9.4%
Financial Administration	15,992	504,874	494,005	529,907	521,186	521,186	3.2%
Legal	0	38,100	42,525	38,100	38,100	38,100	0.0%
Planning & Zoning	0	166,799	151,144	184,048	179,548	179,548	7.6%
Buildings	87,905	158,828	198,550	142,787	142,787	142,787	-10.1%
Insurance	0	119,800	120,709	130,600	130,600	130,600	9.0%
Other	0	24,595	24,920	26,095	26,095	26,095	6.1%
<b>Total General Government</b>	<b>178,647</b>	<b>1,753,869</b>	<b>1,663,482</b>	<b>1,731,782</b>	<b>1,688,070</b>	<b>1,677,029</b>	<b>-4.4%</b>
<b>Public Safety</b>							
Police	44,387	3,324,223	2,723,552	3,456,503	3,401,741	3,401,741	2.3%
Ambulance	0	174,875	150,600	160,159	160,159	160,159	-8.4%
Fire	18,500	2,386,710	2,161,397	2,508,724	2,424,227	2,424,227	1.6%
Emergency Management	0	19,606	6,894	4,731	4,731	4,731	-75.9%
<b>Total Public Safety</b>	<b>62,887</b>	<b>5,905,414</b>	<b>5,042,444</b>	<b>6,130,117</b>	<b>5,990,857</b>	<b>5,990,857</b>	<b>1.4%</b>
<b>Highways &amp; Streets</b>							
Administration	0	123,654	129,852	135,242	131,955	131,955	6.7%
Highways & Streets	371,500	1,147,529	849,035	982,316	821,989	821,989	-28.4%
Street Lighting	37,160	95,546	80,632	99,486	99,486	99,486	4.1%
Other	0	428,399	619,532	443,977	411,060	411,060	-4.0%
<b>Total Highways &amp; Streets</b>	<b>408,660</b>	<b>1,795,128</b>	<b>1,679,051</b>	<b>1,661,022</b>	<b>1,464,490</b>	<b>1,464,490</b>	<b>-18.4%</b>
<b>Sanitation</b>							
Solid Waste Collection	0	184,564	164,009	195,281	220,000	220,000	19.2%
Solid Waste Disposal	0	711,928	632,575	694,489	756,292	756,292	6.2%
<b>Total Sanitation</b>	<b>0</b>	<b>896,492</b>	<b>796,584</b>	<b>889,770</b>	<b>976,292</b>	<b>976,292</b>	<b>8.9%</b>

**City of Franklin, New Hampshire**

FY2021 Budget

Expenditure/Expense Summary

Fund/Cost Center	FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 06/30/19 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>Health</b>							
Animal Control	0	20,000	20,000	20,000	20,000	20,000	0.0%
Health Agencies, Hospitals, Other	0	47,379	47,379	47,379	47,379	41,379	-12.7%
Mayor's Drug & Alcohol Abuse Task Force	0	124,983	112,970	31,250	31,136	31,136	-75.1%
<b>Total Health</b>	0	192,362	180,349	98,629	98,515	92,515	-51.9%
<b>Welfare</b>							
Administration	0	56,066	42,275	60,267	58,574	58,574	4.5%
Direct Assistance	0	78,500	2,498	78,500	42,500	42,500	-45.9%
Burials	0	9,000	2,000	9,000	7,000	7,000	-22.2%
<b>Total Welfare</b>	0	143,566	46,773	147,767	108,074	108,074	-24.7%
<b>Culture &amp; Recreation</b>							
Parks & Recreation	0	727,233	571,377	654,538	647,418	647,418	-11.0%
Other	0	382,698	365,270	429,709	421,827	421,127	10.0%
<b>Total Culture &amp; Recreation</b>	0	1,109,931	936,647	1,084,247	1,069,245	1,068,545	-3.7%
<b>Conservation &amp; Development</b>							
Economic Development	4,500	1,650,454	205,203	105,000	100,000	100,000	-93.9%
<b>Total Conservation &amp; Development</b>	4,500	1,650,454	205,203	105,000	100,000	100,000	-93.9%
<b>Debt Service</b>							
Principal - Bonds & Notes	0	171,416	139,881	170,519	170,519	170,519	-0.5%
Interest - Bonds & Notes	0	30,567	30,320	27,990	27,990	27,990	-8.4%
Capital Leases - Principal & Interest	0	167,818	140,610	196,887	159,360	187,601	11.8%
<b>Total Debt Service</b>	0	369,801	310,811	395,396	357,869	386,110	4.4%
<b>Capital Outlay</b>	0	0	0	10,000	576,250	566,250	#DIV/0!
<b>Component Unit - School District</b>	208,579	16,783,832	11,893,064	17,104,600	17,643,751	17,104,600	1.9%

**City of Franklin, New Hampshire**

FY2021 Budget

Expenditure/Expense Summary

Fund/Cost Center	FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 06/30/19 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
<b>Interfund Operating Transfers Out</b>							
Special Revenue Funds	0	275,620	0	291,719	227,259	226,759	-17.7%
Capital Reserve Funds	0	20,000	16,250	20,000	249,696	249,696	1148.5%
<b>Total Interfund Operating Transfers Out</b>	0	295,620	16,250	311,719	476,955	476,455	61.2%
<b>Transfer to Component Unit - School District</b>	0	0	0	0	0	0	#DIV/0!
<b>Total City Budget</b>	863,273	30,896,469	22,770,658	29,670,049	30,550,367	30,011,216	-2.9%
<b>Payments to Others</b>	0	2,014,762	1,925,312	2,060,060	2,060,060	2,060,060	2.2%
<b>Total General Fund Expenditures</b>	863,273	32,911,232	24,695,971	31,730,110	32,610,427	32,071,276	-2.6%
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
<b>CAPITAL PROJECTS EXPENDITURES</b>	0	0	0	0	0	0	#DIV/0!
<b>GRANT FUND EXPENDITURES</b>	0	20,000	0	20,000	20,000	20,000	0.0%
<b>PARKS &amp; RECREATION SPECIAL REVENUE FUND EXPENDITURES</b>	0	15,500	25,931	15,500	15,500	15,500	0.0%
<b>OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>	0	10,354	10,652	10,354	15,500	15,500	49.7%
<b>LIBRARY SPECIAL REVENUE FUND EXPENDITURES</b>	0	302,284	394,877	316,100	251,640	251,640	-16.8%
<b>WATER ENTERPRISE FUND EXPENSES</b>	N/A	1,963,821	1,758,510	2,024,011	2,009,809	2,021,102	2.9%
<b>SEWER ENTERPRISE FUND EXPENSES</b>	N/A	1,592,268	1,213,588	1,690,079	1,684,550	1,660,550	4.3%

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>GENERAL FUND EXPENDITURES:</b>								
<b>GENERAL GOVERNMENT - EXECUTIVE City Council</b>	<i>...."Franklin for a Lifetime"...</i>							
01-1-301-40130-000 Mayor/City Council Elected Official Wages		4,700	3,525	4,700	4,700	4,700	0.0%	(1) mayor @ \$2,000/yr.; (9) councilors @ \$300/yr.
01-1-301-40220-000 Mayor/City Council FICA		291	219	291	291	291	0.1%	6.2% (set by federal government)
01-1-301-40225-000 Mayor/City Council Medicare		68	51	68	68	68	0.2%	1.45% (set by federal government)
01-1-301-40260-000 Mayor/City Council WC Ins		13	12	11	11	11	-13.4%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-301-40560-000 Mayor/City Council Membership/Dues		6,844	6,795	7,052	6,847	6,847	0.0%	NHMA dues
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department		1,100	568	1,100	900	900	-18.2%	
<b>Total City Council</b>	<b>0</b>	<b>13,016</b>	<b>11,170</b>	<b>13,223</b>	<b>12,818</b>	<b>12,818</b>	<b>1.6%</b>	
<b>City Manager's Office</b>								
01-1-302-40110-000 City Mgr Office FT Wages		145,758	133,395	154,856	153,141	153,141	5.1%	City Manager (Milner) & Executive Assistant (Lanzillo)
01-1-302-40140-000 City Mgr Office OT Wages		5,000	7,775	5,000	5,000	5,000	0.0%	Executive Assistant taking minutes at night meetings
01-1-302-40210-000 City Mgr Office Health & Dental Ins		43,629	51,084	61,584	61,584	61,584	41.2%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-1-302-40215-000 City Mgr Office Life Ins		1,318	1,200	1,457	1,444	1,444	9.5%	
01-1-302-40220-000 City Mgr Office FICA		9,347	8,402	9,911	9,805	9,805	4.9%	6.2% (set by federal government)
01-1-302-40225-000 City Mgr Office Medicare		2,186	2,028	2,318	2,293	2,293	4.9%	1.45% (set by federal government)
01-1-302-40230-000 City Mgr Office NHRS		16,840	15,406	17,856	17,664	17,664	4.9%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-1-302-40250-000 City Mgr Office Unemployment		72	63	62	62	62	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-1-302-40260-000 City Mgr Office WC Ins		411	389	379	375	375	-8.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-302-40290-000 City Mgr Office Prof Devel		2,000	148	2,000	2,000	2,000	0.0%	City Manager continuing education
01-1-302-40291-000 City Mgr Office Staff Devel		300	48	300	300	300	0.0%	Executive Assistant continuing education

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-1-302-40341-000 City Mgr Office Telephone		1,300	1,038	1,300	1,300	1,300	0.0%	office & cellular phone
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	74,750	111,350	110,542	80,000	61,155	61,155	-45.1%	clean up of nuisance and/or deeded properties - several older properties taken by tax deed need clean up
01-1-302-40529-000 City Mgr Office - Joint Loss Safety		1,000	136	1,000	1,000	1,000	0.0%	Joint Loss Safety Committee
01-1-302-40560-000 City Mgr Office Membership/Dues		1,100	300	0	1,100	1,100	0.0%	ICMA, NHMMA, GFOA, CPM dues
01-1-302-40599-000 City Mgr Office - Contingent Grant		30,000	20,944	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	57,551	15,000	15,000	15,000	-75.0%	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	80	0	100	100	-80.0%	
01-1-302-40670-000 City Mgr Office Books & Pub		500	387	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	1,925	60,000	60,000	48,959	-18.4%	unanticipated expenditures in lieu of supplemental budget appropriation
<b>Total City Manager's Office</b>	<b>74,750</b>	<b>492,611</b>	<b>412,842</b>	<b>443,523</b>	<b>423,823</b>	<b>412,782</b>	<b>-10.0%</b>	
<b>TOTAL GENERAL GOVERNMENT - EXECUTIVE</b>	<b>74,750</b>	<b>505,627</b>	<b>424,012</b>	<b>456,746</b>	<b>436,641</b>	<b>425,600</b>	<b>-15.8%</b>	



<b>City of Franklin, New Hampshire</b>									
FY2021 Budget									
Expenditures									
		FY 2020		FY2021 Budget					
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail	
<b>GENERAL GOVERNMENT - ELECTION, REGISTRATIONS &amp; VITAL STATISTICS</b>									
<b>City Clerk/Tax Collector Office</b>		... "where our goal is to offer our residents professional, courteous and timely service" ...							
01-1-401-40110-000 City Clerk/Tax FT Wages		106,214	98,003	91,458	88,318	88,318	-16.8%	65% of wages for City Clerk/Tax Collector (Gargano); Deputy City Clerk/Tax Collector (Morang); Account Clerk (Davis); 35% wages in water/sewer funds	
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins		75,645	69,343	73,112	67,889	67,889	-10.3%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates	
01-1-401-40215-000 City Clerk/Tax Life Ins		833	793	790	711	711	-14.7%		
01-1-401-40220-000 City Clerk/Tax FICA		6,585	5,956	6,107	5,476	5,476	-16.8%	6.2% (set by federal government)	
01-1-401-40225-000 City Clerk/Tax Medicare		1,540	1,400	1,428	1,281	1,281	-16.8%	1.45% (set by federal government)	
01-1-401-40230-000 City Clerk/Tax NHRS		11,864	10,659	11,002	9,865	9,865	-16.8%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire	
01-1-401-40250-000 City Clerk/Tax Unemployment		86	76	65	60	60	-29.7%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee	
01-1-401-40260-000 City Clerk/Tax WC Ins		293	277	236	212	212	-27.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages	
01-1-401-40290-000 City Clerk/Tax Prof Devel		1,650	1,319	1,550	1,550	1,550	-6.1%	Tax & Clerk Conferences (Gargano), Tax Workshop (All), City Clerk Workshop (All), NHMA Conference (Gargano), JP & Notary Public 5yr Renewals (Gargano)	
01-1-401-40341-000 City Clerk/Tax Telephone		400	354	400	400	400	0.0%	Telephone expenses have decreased	
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.		1,936	663	2,210	2,210	2,210	14.2%	Title search for liens & deeds	
01-1-401-40391-000 City Clerk/Tax Code Book		3,000	2,600	3,000	3,000	3,000	0.0%	Website e-code updates	
01-1-401-40440-000 City Clerk/Tax Equip Lease		800	618	800	800	800	0.0%	copier agreement	
01-1-401-40550-000 City Clerk/Tax Printing		700	0	700	700	700	0.0%	preprinted tax bills & first class envelopes	
01-1-401-40560-000 City Clerk/Tax Membership/Dues		95	40	95	95	95	0.0%	NH Clerk's Association/NH Tax Collector's Association, New England Clerk's Assoc.	
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department		1,200	525	1,200	1,200	1,200	0.0%	State printer cartridges & dog tags	
01-1-401-40625-000 City Clerk/Tax Postage		7,500	4,831	7,500	7,500	7,500	0.0%		
01-1-401-40626-000 City Clerk/Tax Registry Fees		1,000	187	1,000	1,000	1,000	0.0%	Tax redemptions	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-1-401-40670-000 City Clerk/Tax Books & Pub		400	0	400	400	400	0.0%	Red & Blue Value books, no longer available in paper, have to get a digital subscription
<b>Total City Clerk/Tax Collector Office</b>	<b>0</b>	<b>221,741</b>	<b>197,644</b>	<b>203,053</b>	<b>192,667</b>	<b>192,667</b>	<b>-13.1%</b>	
<b>Elections</b>								
01-1-403-40130-000 Elections Elected Official Wages		8,910	6,372	13,365	13,365	13,365	50.0%	(3) Elections; City Election-September 2020 (State Primary), October 2020 (City Election), November 2020 (Presidential Election)
01-1-403-40260-000 Elections WC Ins		25	24	32	32	32	28.1%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-403-40439-000 Elections Other Contracted Services		750	750	750	750	750	0.0%	3 wards at \$250/ward
01-1-403-40611-000 Elections Supplies - Spec Department		3,320	2,734	5,300	5,300	5,300	59.6%	election worker food (\$600); supplies (\$300); Ballots and ballot coding for voting machines (\$2,420)
01-1-403-40625-000 Elections Postage		500	94	1,000	1,000	1,000	100.0%	potential for absentee voting to increase due to Covid 19
<b>Total Elections</b>	<b>0</b>	<b>13,505</b>	<b>9,973</b>	<b>20,447</b>	<b>20,447</b>	<b>20,447</b>	<b>51.4%</b>	
<b>TOTAL GENERAL GOVERNMENT - ELECTION, REGISTRATIONS &amp; VITAL STATISTICS</b>	<b>0</b>	<b>235,246</b>	<b>207,617</b>	<b>223,500</b>	<b>213,114</b>	<b>213,114</b>	<b>-9.4%</b>	

<b>City of Franklin, New Hampshire</b>									
<b>FY2021 Budget</b>									
<b>Expenditures</b>									
		<b>FY 2020</b>			<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</b>									
<b>Finance Office</b>	<i>Facilitate, implement and maintain appropriate financial policies and internal control structure to efficiently and accurately process, record and report all of the City's financial activity in accordance with applicable laws, currently accepted governmental accounting promulgation and generally accepted accounting principles (GAAP). To work interactively with as well as provide reliable and relevant reporting to agencies, officials, management, and taxpayers for results that are both informed and in the best interest of the City of Franklin.</i>								
01-1-501-40110-000 Finance Office FT Wages		161,591	149,932		164,489	160,044	160,044	-1.0%	Finance Director (Gaudette 80%); Accountant (Newton 80%); Finance Assistant (Kulacz 90%); remaining wages in water/sewer funds
01-1-501-40130-000 Finance Office Elected Official Wages		1,500	1,346		1,500	1,500	1,500	0.0%	Stipend for Treasurer (Lanzillo \$1,000) & Deputy Treasurer's (Creasey & Ryea \$250 each)
01-1-501-40140-000 Finance Office OT Wages		1,000	2,408		1,000	1,000	1,000		Additional hours needed for special projects
01-1-501-40210-000 Finance Office Health & Dental Ins		65,569	58,273		70,461	73,138	73,138	11.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-1-501-40215-000 Finance Office Life Ins		1,191	1,095		1,255	1,260	1,260	5.8%	
01-1-501-40220-000 Finance Office FICA		10,174	9,284		10,060	10,078	10,078	-0.9%	6.2% (set by federal government)
01-1-501-40225-000 Finance Office Medicare		2,379	2,196		2,353	2,357	2,357	-0.9%	1.45% (set by federal government)
01-1-501-40230-000 Finance Office NHRS		18,301	15,884		18,096	18,128	18,128	-0.9%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-1-501-40250-000 Finance Office Unemployment		89	78		74	77	77	-13.2%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-1-501-40260-000 Finance Office WC Ins		451	426		388	389	389	-13.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-501-40290-000 Finance Office Prof Devel		1,500	210		2,000	2,000	2,000	33.3%	Finance Director continuing education (AICPA/GFOA/APA). Includes 8 hours of Accufund training at \$180 per hour
01-1-501-40291-000 Finance Office Staff Devel		2,000	524		2,800	2,800	2,800	40.0%	Accountant & Finance Assistant - AccuFund Accounting Software User's Group; American Payroll Association. Specialized payroll training in Accufund for Finance Assistant \$800
01-1-501-40330-000 Finance Office Audit	5,125	25,178	31,577		30,000	24,975	24,975	-0.8%	Audit \$22,500 total - \$18,000 general fund (80%), \$3,375 water (15%), \$1125 sewer (5%); OPEB Actuarial Study (\$3,950 total - \$1,975 Municipal, \$1,975 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		500	255		500	500	500	0.0%	\$180 GFOA (office); \$70 NHGFOA (Finance Director & Newton); \$15 NEGFOA (Gaudette); \$15 ANHPEHRA (office); \$220 American Payroll Association (Kulacz)
01-1-501-40625-000 Finance Office Postage		2,500	1,611		2,500	2,500	2,500	0.0%	Accounts payable and payroll
01-1-501-40670-000 Finance Office Books & Pub		500	829		900	900	900	80.0%	\$300 Governmental GAAP ; Misc Finance Publication/Books
<b>Total Finance Office</b>	<b>5,125</b>	<b>294,423</b>	<b>275,926</b>		<b>308,377</b>	<b>301,646</b>	<b>301,646</b>	<b>2.5%</b>	
<b>Assessing Office</b>									
01-1-503-40110-000 Assessing FT Wages		50,017	46,140		53,726	52,106	52,106	4.2%	Assessing Technician (Paquin)

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-1-503-40210-000 Assessing Health & Dental Ins		0	0	0	0	0	#DIV/0!	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-1-503-40215-000 Assessing Life Ins		331	316	362	350	350	5.8%	
01-1-503-40220-000 Assessing FICA		3,101	2,695	3,331	3,231	3,231	4.2%	6.2% (set by federal government)
01-1-503-40225-000 Assessing Medicare		725	630	779	756	756	4.2%	1.45% (set by federal government)
01-1-503-40230-000 Assessing NHRS		4,707	4,227	5,029	4,848	4,848	3.0%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-1-503-40250-000 Assessing Unemployment		36	32	31	31	31	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-1-503-40260-000 Assessing WC Ins		116	110	108	104	104	-10.3%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-503-40291-000 Assessing Staff Devel		200	100	200	200	200	0.0%	continuing education for Assessing Technician
01-1-503-40336-000 Assessing Assessing		69,507	71,201	56,000	56,000	56,000	-19.4%	Annual Avitar Assessing Contract \$4,618 per mo for 6 mo plus 2% increase to \$4,710.36 for 6 mo
01-1-503-40341-000 Assessing Telephone		400	178	400	400	400	0.0%	
01-1-503-40342-000 Assessing Software Maint		0	0	6,601	6,601	6,601	#DIV/0!	\$3738 Avitar Annual software support cost-not included in regular annual contract; \$2863 annual cost from Avitar for Assessing internet kiosk-public data hosting
01-1-503-40440-000 Assessing Equip Lease		1,000	519	1,000	1,000	1,000	0.0%	copier lease & maintenance contract
01-1-503-40560-000 Assessing Membership/Dues		300	20	20	20	20	-93.3%	NH Association of Assessing Official
01-1-503-40610-000 Assessing Supplies - Operating		200	0	200	150	150	-25.0%	office supplies
01-1-503-40625-000 Assessing Postage		1,000	509	1,000	1,000	1,000	0.0%	
<b>Total Assessing Office</b>	<b>0</b>	<b>131,640</b>	<b>126,676</b>	<b>128,787</b>	<b>126,796</b>	<b>126,796</b>	<b>-3.7%</b>	
<b>Information Technology</b>								
								AccuFund financial software (\$6,188.75 total - \$4,823.23 general, \$680.76 water, \$680.76 sewer); Avitar Clerks, utility billing , tax software (\$10,169 total - \$6,609 general, \$1,780 water, \$1,780 sewer); Higgins badge system (\$1825 total includes new printer and 3 yr warranty upgrade-no cost in FY22 & FY23- \$1733 general, \$46 water, \$46 sewer); FirstLight Fiber Internet (\$5,900 total - \$5,475 general, \$212 ea water & sewer)Website Hosting (\$2,625 through 4/30/21 anticipate 5% increase for last 3 months-total cost \$2658, \$532 each general, water, sewer, Mayor's Drug Task Force, FBIDC); \$4,920 Sentinel One Antivirus ( \$3,936 general (80%), \$738 water (15%), \$246 sewer (5%) ; \$3,600 Office 365 backups (\$2,880 general (80%), \$540 water (15%), \$180 sewer (5%))
01-1-506-40342-000 IT Software Maint	3,500	21,364	28,513	25,988	25,988	25,988	21.6%	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-1-506-40390-000 IT Other Prof Serv.	7,367	57,447	62,890	66,755	66,755	66,755	16.2%	IT contract (\$38,140 total - \$30,512 general fund(80%), \$5,721 water (15%), \$1,907 sewer (5%) Email is included in this contract ; scheduled PC replacements (\$30,500 total - \$29,738 general fund, \$381 water, \$381 sewer); \$1,500 Bristol teminal server support; \$370 rework for furnace systems at City hall; \$1,575 highway laptop; \$3,060 Meter read & old MSD laptop replacements.
<b>Total Information Technology</b>	<b>10,867</b>	<b>78,811</b>	<b>91,403</b>	<b>92,743</b>	<b>92,743</b>	<b>92,743</b>	<b>17.7%</b>	
<b>TOTAL GENERAL GOVERNMENT - FINANCIAL ADMINISTRATION</b>	<b>15,992</b>	<b>504,874</b>	<b>494,005</b>	<b>529,907</b>	<b>521,186</b>	<b>521,186</b>	<b>3.2%</b>	
<b>GENERAL GOVERNMENT - LEGAL</b>								
01-1-531-40320-000 General Legal Legal		29,000	32,477	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	0	5,500	5,500	5,500	0.0%	Zoning board legal costs
01-1-531-40325-000 General Legal Outside Legal		1,000	10,048	1,000	1,000	1,000	0.0%	Legal counsel other than City Solicitor (representation conflict, expertise, etc.)
<b>TOTAL GENERAL GOVERNMENT - LEGAL</b>	<b>0</b>	<b>38,100</b>	<b>42,525</b>	<b>38,100</b>	<b>38,100</b>	<b>38,100</b>	<b>0.0%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>GENERAL GOVERNMENT - PLANNING &amp; ZONING</b>								
				<i>We welcome the opportunity to talk with you about any land use issue or any proposed project so that we can assist you and help insure that you have all the information you need to insure that the requirements of the land use ordinances are satisfied and that the interests of all property owners are properly protected.</i>				
01-1-911-40110-000 Planning FT Wages		127,825	115,280	130,283	126,557	126,557	-1.0%	Planning & Zoning Director/Special Projects Coordinator (Lewis); Part Time Administrative Secretary (Fisher)
01-1-911-40210-000 Planning Health & Dental Ins		0	4,280	13,390	13,390	13,390	#DIV/0!	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-1-911-40215-000 Planning Life Ins		663	615	722	701	701	5.8%	
01-1-911-40220-000 Planning FICA		7,925	7,147	8,078	7,847	7,847	-1.0%	6.2% (set by federal government)
01-1-911-40225-000 Planning Medicare		1,853	1,672	1,889	1,835	1,835	-1.0%	1.45% (set by federal government)
01-1-911-40230-000 Planning NHRS		9,747	8,695	10,417	10,104	10,104	3.7%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-1-911-40250-000 Planning Unemployment		72	63	62	62	62	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-1-911-40260-000 Planning WC Ins		4,858	4,596	5,157	5,002	5,002	3.0%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-1-911-40290-000 Planning Prof Devel		100	0	150	150	150	50.0%	This involves costs for educational workshops for Board members
01-1-911-40291-000 Planning Staff Devel		100	100	50	50	50	-50.0%	This involves costs for educational workshops for staff
01-1-911-40341-000 Planning Telephone		450	355	450	450	450	0.0%	This is a standard office expenditure
01-1-911-40439-000 Planning Other Contracted Services		4,700	0	4,700	4,700	4,700	0.0%	P & Z will continue to pay for the annual maintenance of the tax maps [\$3,700] and will contribute one-half [\$1,000] of the annual costs associated with the public hosting fee of \$2,000. The tax maps are available online for easy access by residents, real estate agents, and others.
01-1-911-40440-000 Planning Equip Lease		900	519	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		6,456	6,386	6,650	6,650	6,650	3.0%	Lakes Region Planning Commission (\$6,558) ; NH Planner Association (\$80)
01-1-911-40625-000 Planning Postage		1,000	1,290	1,000	1,000	1,000	0.0%	Mailing costs for Board member packages, abutter notices, and general mailings. The City is compensated for the abutter mailings through applications to the two Boards.
01-1-911-40670-000 Planning Books & Pub		150	146	150	150	150	0.0%	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
<b>TOTAL GENERAL GOVERNMENT - PLANNING &amp; ZONING</b>	<b>0</b>	<b>166,799</b>	<b>151,144</b>	<b>184,048</b>	<b>179,548</b>	<b>179,548</b>	<b>7.6%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>GENERAL GOVERNMENT - BUILDINGS</b>								
<b>City Hall</b>								
01-1-941-40410-000 City Hall Electricity		6,000	4,134	6,000	6,000	6,000	0.0%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-1-941-40411-000 City Hall Heating Oil/Gas		10,000	15,620	17,079	17,079	17,079	70.8%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-1-941-40412-000 City Hall Water/Sewer		1,500	1,658	2,210	2,210	2,210	47.3%	Water and sewer charges to city hall; increased water and sewer use!
01-1-941-40430-000 City Hall Bldg Repairs & Maint		2,000	541	1,500	1,500	1,500	-25.0%	Ongoing maintenance activities
01-1-941-40439-000 City Hall Other Contracted Services	72,000	12,501	45,820	10,130	10,130	10,130	-19.0%	Council chambers floor \$500; ext. windows cl \$980; fire alarm & extinguisher maintenance \$2,500; heating system maintenance \$800; carpet cleaning \$600; emergency light testing & inspection \$750; Slate roof repair \$4000
01-1-941-40690-000 City Hall Misc Supplies		2,200	1,254	1,700	1,700	1,700	-22.7%	restroom (paper, soap) & cleaning supplies (in house 2nd year)
<b>Total City Hall</b>	<b>72,000</b>	<b>34,201</b>	<b>69,027</b>	<b>38,619</b>	<b>38,619</b>	<b>38,619</b>	<b>12.9%</b>	
<b>Proulx, Parks &amp; Beaches</b>								
01-1-942-40410-000 Parks & Beaches Electricity		8,000	6,150	8,000	8,000	8,000	0.0%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas		10,000	8,415	10,000	10,000	10,000	0.0%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-1-942-40412-000 Parks & Beaches Water/Sewer		1,100	565	1,100	1,100	1,100	0.0%	water and sewer charges to various facilities
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint		3,500	7,476	3,500	3,500	3,500	0.0%	Ongoing maintenance to dugouts; fencing; restrooms; bath houses; vandal repair, (\$3,500)
01-1-942-40439-000 Parks & Beaches Other Contracted Services	11,905	6,007	17,419	6,207	6,207	6,207	3.3%	Heating system maintenance \$500; gym floors \$2,500, alarm system service \$700; emergency light testing & inspection \$507; back door replacement \$2,000
01-1-942-40690-000 Parks & Beaches Misc Supplies		8,000	2,479	5,000	5,000	5,000	-37.5%	restroom (paper, soap) & cleaning supplies; signage all city parks & beaches
<b>Total Proulx, Parks &amp; Beaches</b>	<b>11,905</b>	<b>36,607</b>	<b>42,505</b>	<b>33,807</b>	<b>33,807</b>	<b>33,807</b>	<b>-7.6%</b>	
<b>Odell Cottage</b>								
01-1-943-40411-000 Odell Cottage Heating Oil/Gas		2,800	2,260	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	208	400	400	400	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint		500	327	500	500	500	0.0%	100% reimbursement from trust fund - see revenue line 01-0-000-39160-000
<b>Total Odell Cottage</b>	<b>0</b>	<b>3,700</b>	<b>2,795</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>0.0%</b>	
<b>Bessie Rowell Community Center</b>	BRCC is occupied by the City's recreation department and (3) other tenants who share in expenditures of the building and maintenance. All expenditures of this cost are shared based on square footage between all (4) occupants. See revenue line 01-1-944-35040-000 for tenant share of all expenditures (over several cost centers) including \$5,000/each annual contribution to capital reserve fund.							
01-1-944-40410-000 Bessie Rowell Electricity		15,500	19,905	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 (6 of 12)
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas		24,000	19,128	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 (6 of 12)
01-1-944-40412-000 Bessie Rowell Water/Sewer		4,800	5,271	5,161	5,161	5,161	7.5%	Water and sewer charges for BRCC
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint		22,720	4,932	5,500	5,500	5,500	-75.8%	General maintenance on building interior/ exterior
01-1-944-40439-000 Bessie Rowell Other Contracted Services	4,000	10,500	30,921	10,500	10,500	10,500	0.0%	Security system \$1,200; fire alarm inspection \$2,138; strip & wax floors \$2,680; hood inspection \$300; emergency light testing & inspection \$1,050; grease trap maint. \$750; pest control \$650; (other unforeseen \$1,732
01-1-944-40690-000 Bessie Rowell Misc Supplies		6,800	4,067	6,000	6,000	6,000	-11.8%	restroom (paper, soap) & cleaning supplies; ice melt; etc.(in house )
<b>Total Bessie Rowell Community Center</b>	<b>4,000</b>	<b>84,320</b>	<b>84,223</b>	<b>66,661</b>	<b>66,661</b>	<b>66,661</b>	<b>-20.9%</b>	
<b>TOTAL GENERAL GOVERNMENT - BUILDINGS</b>	<b>87,905</b>	<b>158,828</b>	<b>198,550</b>	<b>142,787</b>	<b>142,787</b>	<b>142,787</b>	<b>-10.1%</b>	



<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>GENERAL GOVERNMENT - INSURANCE</b>								
01-1-961-40521-000 Property Ins General Liability		118,800	120,709	129,600	129,600	129,600	9.1%	Traveler's \$180,000 - \$129,600 general(72%), \$41,400 water(23%), \$9,000 sewer(5%). Includes an estimated 10% increase over FY 2020 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	0	1,000	1,000	1,000	0.0%	
<b>TOTAL GENERAL GOVERNMENT - INSURANCE</b>	<b>0</b>	<b>119,800</b>	<b>120,709</b>	<b>130,600</b>	<b>130,600</b>	<b>130,600</b>	<b>9.0%</b>	
<b>GENERAL GOVERNMENT - OTHER</b>								
01-1-991-40299-000 City Hall Travel		1,500	727	1,500	1,500	1,500	0.0%	mileage reimbursement for employees attending meetings, conferences, training, etc.
01-1-991-40440-000 Gen Gov/City Hall Equip Lease		5,095	6,513	5,095	5,095	5,095	0.0%	Copier lease \$1,442 expires 1/2/24; Postage machine lease \$1,653; Copier maintenance agreement \$2,000
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices		6,000	7,924	7,500	7,500	7,500	25.0%	Citywide advertising for positions, legal notices, etc.
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating		12,000	9,756	12,000	12,000	12,000	0.0%	Citywide copier/printer paper & City Hall office supplies
<b>TOTAL GENERAL GOVERNMENT - OTHER</b>	<b>0</b>	<b>24,595</b>	<b>24,920</b>	<b>26,095</b>	<b>26,095</b>	<b>26,095</b>	<b>6.1%</b>	
<b>GRAND TOTAL GENERAL GOVERNMENT</b>	<b>178,647</b>	<b>1,753,869</b>	<b>1,663,482</b>	<b>1,731,782</b>	<b>1,688,070</b>	<b>1,677,029</b>	<b>-4.4%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>PUBLIC SAFETY</b>								
<b>POLICE DEPARTMENT</b>	<i>The Franklin Police Department is dedicated to community, people, and excellence and provides the utmost degree of police service throughout the City while practicing the tenets of integrity, ethics, and justice.</i>							
<b>Police Admin</b>								
01-2-101-40110-000 Police Admin FT Wages		252,450	255,550	350,708	342,267	342,267	35.6%	Chief (Goldstein); Lieutenants' (Clough & Poirier); Account Clerk (Stephens); Part Time Secretary (Freeman)
01-2-101-40210-000 Police Admin Health & Dental Ins		31,519	41,276	69,630	69,630	69,630	120.9%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-101-40215-000 Police Admin Life Ins		1,660	1,750	2,440	2,371	2,371	42.8%	
01-2-101-40220-000 Police Admin FICA		4,349	3,516	4,569	4,561	4,561	4.9%	6.2% (set by federal government)
01-2-101-40225-000 Police Admin Medicare		3,661	3,705	5,085	4,963	4,963	35.6%	1.45% (set by federal government)
01-2-101-40230-000 Police Admin NHRS		54,658	58,425	81,597	79,125	79,125	44.8%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-101-40250-000 Police Admin Unemployment		140	121	155	155	155	10.7%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-101-40260-000 Police Admin WC Ins		4,483	4,241	6,941	6,732	6,732	50.2%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-101-40291-000 Police Admin Staff Devel		19,000	5,273	19,000	19,000	19,000	0.0%	\$2500 Training for Command Staff; \$3000 training Communications Division; \$12,000 Patrol Division; \$1500 associated cost - mileage/lodging
01-2-101-40345-000 Police Admin Equip Maint		1,800	330	1,800	1,800	1,800	0.0%	General office equipment repair: PBT and Radar calibration
01-2-101-40350-000 Police Admin Medical		2,500	2,241	2,500	2,500	2,500	0.0%	Drug test, psych, medical exam for hires(600+ per hire); blood tests for DWIs
01-2-101-40440-000 Police Admin Equip Lease		3,500	1,038	3,500	3,500	3,500	0.0%	Lease of photocopier
01-2-101-40551-000 Police Admin Advert/Legal Notices		3,000	(10)	3,000	3,000	3,000	0.0%	Ads for openings and mandatory legal notifications, food for prisoners
01-2-101-40560-000 Police Admin Membership/Dues		2,000	1,440	2,000	2,000	2,000	0.0%	Dues for NH Chiefs Association, NESPIN, American Poly Association, IACPnet
01-2-101-40610-000 Police Admin Supplies - Operating		15,000	10,330	15,000	15,000	15,000	0.0%	Custom forms, parking tickets, general office supplies, stationary, office furniture, toner-color and black/white (\$5,000 )
01-2-101-40625-000 Police Admin Postage		1,000	663	1,000	1,000	1,000	0.0%	General postage , certified mailings
01-2-101-40642-000 Police Admin Uniforms		1,000	2,481	2,000	2,000	2,000	100.0%	Uniform replacement for Chief and 2 Lieutenants.
01-2-101-40643-000 Police Admin Uniform Cleaning		7,000	3,150	7,000	7,000	7,000	0.0%	Uniform dry cleaning (same since 2015)
<b>Total Police Admin</b>	<b>0</b>	<b>408,720</b>	<b>395,520</b>	<b>577,925</b>	<b>566,604</b>	<b>566,604</b>	<b>38.6%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Police Investigations/Prosecution</b>								
01-2-102-40110-000 Investigation FT Wages		277,290	229,560	260,402	266,080	266,080	-4.0%	Prosecutor (Newman), Secretary (Shortt), Sergeant (Hale), Detective ( K. Poirier), Part time Patrol Officer
01-2-102-40140-000 Investigation OT Wages		20,000	13,331	20,000	20,000	20,000	0.0%	
01-2-102-40210-000 Investigation Health & Dental Ins		57,242	59,809	76,476	76,476	76,476	33.6%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-102-40215-000 Investigation Life Ins		2,047	1,763	1,816	1,861	1,861	-9.1%	
01-2-102-40220-000 Investigation FICA		7,608	5,853	8,021	7,994	7,994	5.1%	6.2% (set by federal government)
01-2-102-40225-000 Investigation Medicare		4,311	3,551	4,066	4,148	4,148	-3.8%	1.45% (set by federal government)
01-2-102-40230-000 Investigation NHRS		62,937	53,741	51,956	53,745	53,745	-14.6%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-102-40250-000 Investigation Unemployment		180	190	155	155	155	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-102-40260-000 Investigation WC Ins		4,548	4,302	4,179	4,331	4,331	-4.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-102-40290-000 Investigation Prof Devel		6,000	0	6,000	6,000	6,000	0.0%	Prosecutor CLEs, supplies; Training for detectives
01-2-102-40390-000 Investigation Other Prof Serv.		6,000	1,565	6,000	6,000	6,000	0.0%	Tows to impound, supplies for crime scene investigation(water/food extended scenes)Homicides, Barricaded subjects..
01-2-102-40560-000 Investigation Membership/Dues		1,000	0	1,000	1,000	1,000	0.0%	NH Bar Association, American Bar Association
01-2-102-40611-000 Investigation Supplies - Spec Department		8,000	1,667	8,000	8,000	8,000	0.0%	Supplies for criminal investigation \$800; Trans Union database \$1,812 ; Drug testing kits \$3,000 NESPIN \$100; gloves/fentyl \$1,000
01-2-102-40642-000 Investigation Uniforms		2,000	2,000	2,000	2,000	2,000	0.0%	Clothing Stipend for Detectives, Det.Sgt. and Prosecutor
01-2-102-40670-000 Investigation Books & Pub		2,000	1,452	2,000	2,000	2,000	0.0%	Criminal code, juv code,ALR updates, court decisions
<b>Total Police Investigations/Prosecution</b>	<b>0</b>	<b>461,163</b>	<b>378,783</b>	<b>452,070</b>	<b>459,789</b>	<b>459,789</b>	<b>-0.3%</b>	
<b>Police Patrol</b>								
01-2-103-40110-000 Patrol FT Wages		786,645	597,650	733,436	779,258	779,258	-0.9%	(4) Sergeants ( Ball, Drouin, Guerriero, Matthews); (10)FT Patrol Officers (Francis, Hart, Faro, King, Drouin, Walker, Tracy, Smith, 2 open positions)
01-2-103-40140-000 Patrol OT Wages		149,626	151,957	145,526	145,526	145,526	-2.7%	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		0	0	0	0	0	#DIV/0!	court appearances
01-2-103-40140-403 Patrol OT - VAWA		22,922	30,010	22,922	22,922	22,922	0.0%	100% grant funded - see revenue line 01-2-103-33111-403

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-103-40210-000 Patrol Health & Dental Ins		433,954	280,301	348,151	348,151	348,151	-19.8%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-103-40215-000 Patrol Life Ins		5,836	4,342	5,652	5,994	5,994	2.7%	
01-2-103-40220-000 Patrol FICA		1,966	317	0	0	0	-100.0%	6.2% (set by federal government)
01-2-103-40225-000 Patrol Medicare		13,517	10,855	12,745	13,410	13,410	-0.8%	1.45% (set by federal government)
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)		332	432	332	332	332	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40230-000 Patrol NHRS		256,047	196,446	244,288	257,315	257,315	0.5%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-103-40230-403 Patrol Retirement - VAWA		6,746	7,357	6,746	6,746	6,746	0.0%	100% grant funded - see revenue line 01-2-103-33111-403
01-2-103-40250-000 Patrol Unemployment		540	443	403	403	403	-25.4%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-103-40260-000 Patrol WC Ins		21,990	20,802	20,755	21,906	21,906	-0.4%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-103-40343-000 Patrol Radio Maint		19,500	346	18,000	18,000	18,000	-7.7%	Maintenance of impound lot and addition of 2 cameras \$8,413 (basement); Outer Fencing maintenance and repair of mobile and portable radio (Homeland security grant requirements)Livescan service contract \$3005
01-2-103-40611-000 Patrol Supplies - Spec Department		7,000	6,139	7,000	7,000	7,000	0.0%	Patrol supplies-flares, booking room supplies, dog poles, spithoods, protective gear(gloves), k-9 food,\$750-24hr biohazard remediation(1 fentanyl clean up \$995)
01-2-103-40636-000 Patrol Fuel Gas/Diesel		45,000	23,905	45,000	45,000	45,000	0.0%	Fuel/oil for all police vehicles
01-2-103-40642-000 Patrol Uniforms		15,000	11,303	15,000	15,000	15,000	0.0%	Uniforms and equipment(boots,belts,holsters);winter boots per union contract, patrol uniforms, bicycle patrol uniforms( new Officer \$5,700)
01-2-103-40660-000 Patrol Vehicle Maint		45,000	33,531	45,000	45,000	45,000	0.0%	Vehicle maintenance including body work, repairs( requires computer updates by ford garage) oil, fluids ,filters(fuel injectors, steering rack-has to be outsourced) Increased maintenance schedule based on engine hours; snow tires \$6,000,summers \$4,500
01-2-103-40740-000 Patrol CO - Mach & Equip	19,825	80,700	68,804	70,900	32,143	32,143	-60.2%	Equipment Replacement; 5 vests at \$1,000 each (\$5,000); 4 Tasers and cartridges(\$4,000;3yr lease) optics loan program (\$300) per year; gas mask (\$480); ammunition for sidearms ,rifle and shotguns (\$10,000); 2 car radios (\$6,500); lettering for two cruisers (\$820); 5 MDTs - eticket/ecrash maintence (5000)
<b>Total Police Patrol</b>	<b>19,825</b>	<b>1,912,321</b>	<b>1,444,940</b>	<b>1,741,857</b>	<b>1,764,104</b>	<b>1,764,104</b>	<b>-7.8%</b>	
<b>Police Dispatch</b>								
01-2-105-40110-000 Dispatch FT Wages		221,238	211,582	247,545	240,952	240,952	8.9%	Communications Supervisor Kulacz; (4) Communication Specialists (Fellows, Leclerc, Cornell, Wing)
01-2-105-40140-000 Dispatch OT Wages		35,000	28,212	35,000	35,000	35,000	0.0%	

City of Franklin, New Hampshire								
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	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-105-40210-000 Dispatch Health & Dental Ins		99,369	88,498	131,224	131,224	131,224	32.1%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-105-40215-000 Dispatch Life Ins		1,734	1,594	1,979	1,930	1,930	11.3%	
01-2-105-40220-000 Dispatch FICA		15,887	14,755	17,518	17,109	17,109	7.7%	6.2% (set by federal government)
01-2-105-40225-000 Dispatch Medicare		3,715	3,463	4,097	4,001	4,001	7.7%	1.45% (set by federal government)
01-2-105-40230-000 Dispatch NHRS		28,622	23,720	31,560	30,824	30,824	7.7%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-105-40250-000 Dispatch Unemployment		180	158	155	155	155	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-105-40260-000 Dispatch WC Ins		674	638	649	633	633	-6.0%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-105-40341-000 Dispatch Telephone		20,000	17,597	20,000	20,000	20,000	0.0%	All phone lines and cell phones; data plan for 5 MDT (5,000)
01-2-105-40342-000 Dispatch Software Maint		22,100	22,474	22,500	22,500	22,500	1.8%	IMC Software Fee (\$12,500); IMC Mobile (\$9,600)
01-2-105-40343-000 Dispatch Radio Maint	16,782	52,000	47,120	104,227	62,697	62,697	20.6%	Exacom warranty (\$3,077); antenna maintenance for 3 towers (\$12,300), SPOTS Fee (\$4,500), American Alarm Security Maintenance - software (\$5,000); Camera monitoring-Pelmac repairs (\$2,000), Ragged Mountain (\$23,820); Maintenance Service - OME (\$12,000)
01-2-105-40611-000 Dispatch Supplies - Spec Department		3,000	1,580	7,200	3,500	3,500	16.7%	Office supplies(\$200); APCO dues (\$400); NH certification (\$250); NHEDA Conference (\$325), Concept Seating (10 yr warranty) 1 new chair (\$2000), misc \$325
01-2-105-40642-000 Dispatch Uniforms		2,000	60	2,000	2,000	2,000	0.0%	Uniforms /replacement for Communications Division
Total Police Dispatch	16,782	505,519	461,451	625,654	572,526	572,526	13.3%	
Police Station								
01-2-109-40410-000 Police Station Electricity		18,500	12,752	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 (6 of 12)
01-2-109-40411-000 Police Station Heating Oil/Gas		5,000	7,153	6,000	6,000	6,000	20.0%	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 (6 of 12)
01-2-109-40412-000 Police Station Water/Sewer		2,500	1,617	2,500	2,500	2,500	0.0%	Water and sewer charges for police station
01-2-109-40430-000 Police Station Bldg Repairs & Maint	7,780	2,500	8,239	2,500	2,500	2,500	0.0%	General Maintenance interior and exterior

<b>City of Franklin, New Hampshire</b>								
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		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
01-2-109-40439-000 Police Station Other Contracted Services		4,000	11,455	25,497	5,217	5,217	30.4%	HVAC maintenance \$2000; fire extinguisher maintenance \$400, radio tower alarm & monitoring \$1,195; window cleaning \$800; emergency lighting testing & inspection \$822
01-2-109-40690-000 Police Station Misc Supplies		4,000	1,643	4,000	4,000	4,000	0.0%	restroom (paper, soap) & cleaning supplies (in house 2nd year)
<b>Total Police Station</b>	<b>7,780</b>	<b>36,500</b>	<b>42,858</b>	<b>58,997</b>	<b>38,717</b>	<b>38,717</b>	<b>6.1%</b>	
<b>GRAND TOTAL POLICE DEPARTMENT</b>	<b>44,387</b>	<b>3,324,223</b>	<b>2,723,552</b>	<b>3,456,503</b>	<b>3,401,741</b>	<b>3,401,741</b>	<b>2.3%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>FIRE DEPARTMENT</b>	<i>The Franklin Fire Department's mission is to preserve life and property while ensuring our members safety and providing the highest level of service to our customers.</i>							
<b>Fire Admin</b>								
01-2-201-40110-000 Fire Admin FT Wages		213,893	195,451	226,290	219,467	219,467	2.6%	Chief (Foss); Deputy (Hall); Account Clerk (Morang)
01-2-201-40210-000 Fire Admin Health & Dental Ins		57,229	50,811	61,584	61,584	61,584	7.6%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-201-40215-000 Fire Admin Life Ins		1,582	1,469	1,703	1,652	1,652	4.4%	
01-2-201-40220-000 Fire Admin FICA		2,738	2,528	2,940	2,871	2,871	4.9%	6.2% (set by federal government)
01-2-201-40225-000 Fire Admin Medicare		3,101	2,816	3,281	3,182	3,182	2.6%	1.45% (set by federal government)
01-2-201-40230-000 Fire Admin NHRS		55,166	49,028	58,146	56,304	56,304	2.1%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-201-40250-000 Fire Admin Unemployment		108	95	93	93	93	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-201-40260-000 Fire Admin WC Ins		7,951	7,486	16,175	15,659	15,659	96.9%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-201-40290-000 Fire Admin Prof Devel		1,250	436	2,000	2,000	2,000	60.0%	staff development for Fire Chief and Deputy Chief (leadership and suppression)
01-2-201-40291-000 Fire Admin Staff Devel		250	0	250	250	250	0.0%	staff development for Admin Secretary; Car seat safety and Microsoft applications
01-2-201-40341-000 Fire Admin Telephone		3,890	4,377	4,295	4,295	4,295	10.4%	(4) landlines, (5) cell phones, (8) iPads
01-2-201-40350-000 Fire Admin Medical		6,480	4,644	9,700	9,700	9,700	49.7%	(2) new hire physicals, (20) annual=\$432
01-2-201-40390-000 Fire Admin Other Prof Serv.		3,800	3,319	3,650	3,650	3,650	-3.9%	Emergency Reporting software agreement (\$3000) Active 911(\$500) Background checks (2@\$64)
01-2-201-40440-000 Fire Admin Equip Lease		800	690	800	800	800	0.0%	Copier lease
01-2-201-40550-000 Fire Admin Printing		550	119	550	550	550	0.0%	Printing for letterhead, business cards and envelopes
01-2-201-40560-000 Fire Admin Membership/Dues		600	280	650	650	650	8.3%	Dues for NHAFC and meetings for Chief and Deputy
01-2-201-40610-000 Fire Admin Supplies - Operating		600	1,812	1,200	1,200	1,200	100.0%	disposable office supplies for the station; pens, note pads, label tape, etc...
01-2-201-40625-000 Fire Admin Postage		400	297	475	475	475	18.8%	Postage for department correspondence, shipping packages; UPS and certified mail
01-2-201-40642-000 Fire Admin Uniforms		1,100	1,404	1,300	1,300	1,300	18.2%	Uniforms for Fire Chief and Deputy Fire Chief
01-2-201-40670-000 Fire Admin Books & Pub		150	0	0	0	0	-100.0%	publications for training and leadership
01-2-201-40740-000 Fire Admin CO - Mach & Equip		1,000	389	1,000	1,000	1,000	0.0%	office furniture; aging office chairs
01-2-201-40760-000 Fire Admin CO - Vehicles		50,000	49,509	0	0	0	-100.0%	Grant portion of new ambulance - payments moved to debt service
<b>Total Fire Admin</b>	<b>0</b>	<b>412,639</b>	<b>376,960</b>	<b>396,082</b>	<b>386,682</b>	<b>386,682</b>	<b>-6.3%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Fire Suppression</b>								
01-2-202-40110-000 Suppression FT Wages		726,371	670,430	774,161	738,991	738,991	1.7%	(1) Fire Captain/Paramedic (Goldthwaite); (3) Fire Captains (Hicks, Jenkins, Stetson); (2) Firefighter/Paramedic (Green, Roberts); (2) Master Firefighters/AEMT (Lee, Robert); (6) Firefighter/AEMT ( Danforth, O'Brien, Chapman, Kelly, Adams, Mussey)
01-2-202-40120-000 Suppression PT Wages		8,000	6,422	8,000	8,000	8,000	0.0%	Call firefighters
01-2-202-40140-000 Suppression OT Wages		157,000	134,440	161,000	161,000	161,000	2.5%	Overtime for off-duty personnel; shift coverage, fires, vehicle maintenance, interviews, staff meetings
01-2-202-40210-000 Suppression Health & Dental Ins		332,086	314,844	380,262	358,837	358,837	8.1%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-202-40215-000 Suppression Life Ins		5,575	5,039	6,097	5,834	5,834	4.6%	
01-2-202-40220-000 Suppression FICA		930	310	496	496	496	-46.7%	6.2% (set by federal government)
01-2-202-40225-000 Suppression Medicare		12,925	11,639	13,676	13,166	13,166	1.9%	1.45% (set by federal government)
01-2-202-40230-000 Suppression NHRS		260,967	244,778	279,376	268,793	268,793	3.0%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-202-40250-000 Suppression Unemployment		504	443	434	434	434	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-202-40260-000 Suppression WC Ins		38,494	36,409	79,373	76,211	76,211	98.0%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-202-40291-000 Suppression Staff Devel		3,000	1,384	5,000	5,000	5,000	66.7%	Firefighting and leadership training and education, NH State FF Association
01-2-202-40390-000 Suppression Other Prof Serv.		6,000	5,416	6,350	6,350	6,350	5.8%	UL test for ground ladders and Aerial (\$3000) SCBA flow test & maint (\$1820) /SCBA compressor maint (\$1050) /Breathing air analysis (\$440)
01-2-202-40611-000 Suppression Supplies - Spec Department		2,500	2,086	2,500	2,500	2,500	0.0%	Disposable firefighting supplies; Class A&B foam, multi gas meter parts, SCBA parts, etc.
01-2-202-40630-000 Suppression Equip Maint		4,000	2,304	2,500	2,500	2,500	-37.5%	Repair of Aging Suppression Equipment
01-2-202-40636-000 Suppression Fuel Gas/Diesel		12,000	9,339	11,500	11,500	11,500	-4.2%	Fuel for 2 engines, 1 Ladder, 1 Utility and 4 staff cars
01-2-202-40642-000 Suppression Uniforms		9,500	7,665	9,500	9,500	9,500	0.0%	Annual clothing allowance for 14 full-time firefighter/EMT's (\$575 per FF) and 2 new hires (to include brass/badge)
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing		18,875	15,732	20,000	20,000	20,000	6.0%	Personal Protective Equipment for structural firefighting; coat, pants, gloves, hood, helmets and boots, 5 sets of full gear, 8 spare gloves, 2 spare hoods
01-2-202-40660-000 Suppression Vehicle Maint		24,000	10,378	23,000	23,000	23,000	-4.2%	Parts/labor to maintain an aging fleet; 2 Engines, 1 ladder tower, 1 utility, 4 staff cars
01-2-202-40670-000 Suppression Books & Pub		300	240	300	300	300	0.0%	Periodicals for training, on-line subscriptions
01-2-202-40740-000 Suppression CO - Mach & Equip		7,500	2,473	7,500	7,500	7,500	0.0%	Unexpected replacement of aging items. Fire attack hose, hand tools, nozzles, and ground ladders. ***SCBA Compressor Control Module \$5,200***
<b>Total Fire Suppression</b>	<b>0</b>	<b>1,630,528</b>	<b>1,481,771</b>	<b>1,791,025</b>	<b>1,719,911</b>	<b>1,719,911</b>	<b>5.5%</b>	



<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Fire Code Enforcement/Health/Fire Prevention</b>								
01-2-203-40110-000 Code Enforcement FT Wages		117,406	95,892	113,268	110,376	110,376	-6.0%	Inspection Captain (Reale); Inspector( Wakefield)
01-2-203-40140-000 Code Enforcement OT Wages		250	43	750	750	750	200.0%	Overtime for after hours investigation and inspection call back
01-2-203-40210-000 Code Enforcement Health & Dental Ins		43,629	35,738	48,205	48,205	48,205	10.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-2-203-40215-000 Code Enforcement Life Ins		906	739	909	887	887	-2.1%	
01-2-203-40225-000 Code Enforcement Medicare		1,706	1,384	1,653	1,611	1,611	-5.5%	1.45% (set by federal government)
01-2-203-40230-000 Code Enforcement NHRS		35,403	29,623	34,308	33,438	33,438	-5.6%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-2-203-40250-000 Code Enforcement Unemployment		72	63	62	62	62	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-2-203-40260-000 Code Enforcement WC Ins		6,428	6,081	6,192	6,034	6,034	-6.1%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-203-40291-000 Code Enforcement Staff Devel		3,000	112	3,400	3,400	3,400	13.3%	Training and Education for; Fire Investigation, Health Officer, Fire Inspections
01-2-203-40439-000 Code Enforcement Other Contracted Services		250	0	0	0	0	-100.0%	Court administration fees
01-2-203-40560-000 Code Enforcement Membership/Dues		600	585	800	800	800	33.3%	Memberships; NH Building Officials, NH Health Officers Assoc., NH Fire Prevention Society
01-2-203-40611-000 Code Enforcement Supplies - Spec Department		500	64	600	600	600	20.0%	Investigation supplies, Fire Prevention Supplies
01-2-203-40642-000 Code Enforcement Uniforms		1,100	2,463	1,300	1,300	1,300	18.2%	Uniforms for two inspectors (\$650 Each)
01-2-203-40670-000 Code Enforcement Books & Pub		500	272	500	500	500	0.0%	Annual code updates/subscriptions
<b>Total Fire Code Enforcement/Health/Fire Prevention</b>	<b>0</b>	<b>211,750</b>	<b>173,059</b>	<b>211,947</b>	<b>207,963</b>	<b>207,963</b>	<b>-1.8%</b>	
<b>Fire Dispatch/Alarms</b>								
01-2-205-40390-000 Dispatch Other Prof Serv.		64,107	67,144	69,580	69,580	69,580	8.5%	Lakes Region Mutual Fire Aid (dispatch and mutual aid membership)
01-2-205-40611-000 Dispatch Supplies - Spec Department		1,000	366	750	750	750	-25.0%	Fire alarm supplies. Wire replacement for aging system and hardware
01-2-205-40636-000 Dispatch Fuel Gas/Diesel		300	72	250	250	250	-16.7%	Fuel for bucket truck (split with MSD)
01-2-205-40660-000 Dispatch Vehicle Maint		1,150	38	950	950	950	-17.4%	Bucket truck maintenance

City of Franklin, New Hampshire								
FY2021 Budget								
Expenditures								
			FY 2020	FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
Total Fire Dispatch/Alarms	0	66,557	67,620	71,530	71,530	71,530	7.5%	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Fire EMS/Rescue</b>								
01-2-207-40120-000 EMS/Rescue PT Wages		6,000	2,306	2,000	2,000	2,000	-66.7%	EMS/Rescue call payroll for training, emergency calls and special details
01-2-207-40140-000 EMS/Rescue OT Wages		42,764	37,825	46,000	46,000	46,000	7.6%	Career overtime wages for over shifts and off duty call backs (MVC's, multiple calls and station coverage, wages to fund ***Tech Rescue Discipline Training
01-2-207-40220-000 EMS/Rescue FICA		3,023	109	2,976	2,976	2,976	-1.6%	6.2% (set by federal government)
01-2-207-40225-000 EMS/Rescue Medicare		707	583	696	696	696	-1.6%	1.45% (set by federal government)
01-2-207-40260-000 EMS/Rescue WC Ins		1,596	1,510	2,937	2,937	2,937	84.0%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-2-207-40291-000 EMS/Rescue Staff Devel		4,000	2,313	11,500	11,500	11,500	187.5%	EMT recertification, EMS conferences for Continuing Ed, Tech. Rescue Training, (1 Member to Paramedic School/Year \$7,500/year)
01-2-207-40390-000 EMS/Rescue Other Prof Serv.		36,000	32,681	37,150	37,150	37,150	3.2%	Quick Med Claims (\$30,000); Rescue tool service (\$800); Verizon for Defibs (\$360); Physio Control (\$2,985); Stryker Cot (\$1,855); Paramedic Intercepts (\$1,150); ambulance bill copay
01-2-207-40560-000 EMS/Rescue Membership/Dues		300	100	300	300	300	0.0%	Fees for National Registry of EMT. Bi-annual license requirements
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department		3,000	4,546	5,000	5,000	5,000	66.7%	Replacement parts for EMS equipment.
01-2-207-40612-000 EMS/Rescue Supplies - Medical		27,000	27,892	28,500	28,500	28,500	5.6%	To include all disposable medical supplies and medication; Bandages, oxygen, gloves etc.
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel		8,500	5,157	7,000	7,000	7,000	-17.6%	Fuel for Ambulance 1, Ambulance 2, Boat 1 and Rescue 1
01-2-207-40643-000 EMS/Rescue Uniform Cleaning		300	0	300	300	300	0.0%	Commercial cleaning for bio-hazard contamination
01-2-207-40660-000 EMS/Rescue Vehicle Maint		12,000	7,301	11,000	11,000	11,000	-8.3%	Parts and labor for repairs of Ambulance 1, Ambulance 2 and Boat 1, Rescue 1
01-2-207-40670-000 EMS/Rescue Books & Pub		300	232	300	300	300	0.0%	Training references
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip		29,385	28,044	4,500	4,500	4,500	-84.7%	Misc rescue equipment for technical rescue incidents; rope, dry suits and hardware
<b>Fire EMS/Rescue</b>	<b>0</b>	<b>174,875</b>	<b>150,600</b>	<b>160,159</b>	<b>160,159</b>	<b>160,159</b>	<b>-8.4%</b>	
<b>Emergency Management</b>								
01-2-208-40130-000 Emergency Management Elected Official Wages		2,000	1,847	2,000	2,000	2,000	0.0%	Emergency Management Director stipend (Foss)
01-2-208-40225-000 Emergency Management Medicare		6	26	29	29	29	383.3%	1.45% (set by federal government)
01-2-208-40230-000 Emergency Management NHRS		0	498	602	602	602	#DIV/0!	Retirement rates as of 7/1/18: 11.38% employee, 17.36% teacher, 29.43% police, 31.89% fire

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-2-208-40740-000 Emergency Management CO - Mach & Equip		0	0	1,500	1,500	1,500	#DIV/0!	Emergency Operations Center Updates
01-2-208-40691-000 Emergency Management Misc Expend		17,600	4,523	600	600	600	-96.6%	Training for emergency management/LEOP & COOP plans/First Light Fiber phone line
<b>Total Emergency Management</b>	<b>0</b>	<b>19,606</b>	<b>6,894</b>	<b>4,731</b>	<b>4,731</b>	<b>4,731</b>	<b>-75.9%</b>	
<b>Fire Station</b>								
01-2-209-40410-000 Fire Station Electricity		9,500	8,170	9,000	9,000	9,000	-5.3%	
01-2-209-40411-000 Fire Station Heating Oil/Gas		4,500	7,091	8,040	8,040	8,040	78.7%	
01-2-209-40412-000 Fire Station Water/Sewer		3,100	2,399	4,600	4,600	4,600	48.4%	Water and sewer charges
01-2-209-40430-000 Fire Station Bldg Repairs & Maint	18,500	3,000	1,649	11,000	11,000	11,000	266.7%	General building maintenance and upgrades. FY21 budgeted amount to changed to better reflect difference between true maintenance costs and contracted services.
01-2-209-40439-000 Fire Station Other Contracted Services		42,837	39,445	2,500	2,500	2,500	-94.2%	Contracted Services for the Franklin Fire Dept. FY21 budgeted amount to changed to better reflect difference between true maintenance costs and contracted services.
01-2-209-40690-000 Fire Station Misc Supplies		2,300	3,231	3,000	3,000	3,000	30.4%	Cleaning supplies for the Fire Station; vehicle wash, laundry soap, paper supplies (in house)
<b>Total Fire Station</b>	<b>18,500</b>	<b>65,237</b>	<b>61,987</b>	<b>38,140</b>	<b>38,140</b>	<b>38,140</b>	<b>-41.5%</b>	
<b>GRAND TOTAL FIRE DEPARTMENT</b>	<b>18,500</b>	<b>2,581,191</b>	<b>2,318,891</b>	<b>2,673,614</b>	<b>2,589,116</b>	<b>2,589,116</b>	<b>0.3%</b>	
<b>GRAND TOTAL PUBLIC SAFETY</b>	<b>62,887</b>	<b>5,905,415</b>	<b>5,042,445</b>	<b>6,130,117</b>	<b>5,990,857</b>	<b>5,990,857</b>	<b>1.4%</b>	

City of Franklin, New Hampshire								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	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		66,557	53,261	69,850	67,188	67,188	0.9%	Director (Sullivan 40%); Deputy Director (Hanscom 20%); Account Clerk (Creasey 40%); remaining wages budgeted in water & sewer funds
01-3-121-40210-000 MSD Admin Health & Dental Ins		14,527	18,946	23,026	23,026	23,026	58.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-3-121-40215-000 MSD Admin Life Ins		511	501	548	528	528	3.3%	0
01-3-121-40220-000 MSD Admin FICA		4,127	3,985	4,331	4,166	4,166	0.9%	6.2% (set by federal government)
01-3-121-40225-000 MSD Admin Medicare		965	932	1,013	974	974	1.0%	1.45% (set by federal government)
01-3-121-40230-000 MSD Admin NHRS		7,434	7,121	7,802	7,505	7,505	1.0%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-3-121-40250-000 MSD Admin Unemployment		36	32	31	31	31	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-3-121-40260-000 MSD Admin WC Ins		2,392	2,263	2,449	2,345	2,345	-2.0%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-3-121-40290-000 MSD Admin Prof Devel		500	0	500	500	500	0.0%	Training for management
01-3-121-40291-000 MSD Admin Staff Devel		1,500	361	1,000	1,000	1,000	-33.3%	Training for staff
01-3-121-40341-000 MSD Admin Telephone		2,500	3,086	2,950	2,950	2,950	18.0%	Office fax, phones, cell phones
01-3-121-40350-000 MSD Admin Medical		2,300	1,134	1,400	1,400	1,400	-39.1%	Pre-employment physicals, Random drug testing, Fitness tests, DOT physicals
01-3-121-40439-000 MSD Admin Other Contracted Services		400	220	400	400	400	0.0%	1/3 copy machine maintenance
01-3-121-40440-000 MSD Admin Equip Lease		350	280	350	350	350	0.0%	1/3 copier lease payment
01-3-121-40560-000 MSD Admin Membership/Dues		528	595	565	565	565	7.0%	APWA, NH Road Agents
01-3-121-40610-000 MSD Admin Supplies - Operating		385	410	350	350	350	-9.1%	Paper, pens, stationary etc.
01-3-121-40625-000 MSD Admin Postage		200	19	200	200	200	0.0%	Legal ads/mailings
Total Municipal Services Admin	0	105,210	93,144	116,764	113,477	113,477	7.9%	
MUNICIPAL SERVICES HIGHWAY & STREETS								

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Municipal Services Roadway Maintenance</b>								
01-3-122-40110-000 Road Maint FT Wages		197,762	194,735	205,108	198,007	198,007	0.1%	Working Foreman (Bushman); (2) Heavy Equipment Operator II (Cote, Bryson); Heavy Equipment Operator I (Parent); (2) Light Equipment Operator (Labraney, Unfunded)
01-3-122-40140-000 Road Maint OT Wages		63,912	35,008	64,162	63,661	63,661	-0.4%	
01-3-122-40210-000 Road Maint Health & Dental Ins		104,155	89,885	115,131	115,131	115,131	10.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-3-122-40215-000 Road Maint Life Ins		1,562	1,372	1,663	1,610	1,610	3.0%	
01-3-122-40220-000 Road Maint FICA		16,224	14,187	16,695	16,223	16,223	0.0%	6.2% (set by federal government)
01-3-122-40225-000 Road Maint Medicare		3,794	3,342	3,904	3,794	3,794	0.0%	1.45% (set by federal government)
01-3-122-40230-000 Road Maint NHRS		29,229	23,282	30,077	29,228	29,228	0.0%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-3-122-40250-000 Road Maint Unemployment		180	158	155	155	155	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-3-122-40260-000 Road Maint WC Ins		18,336	17,346	11,883	11,529	11,529	-37.1%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-3-122-40490-000 Road Maint Other Property Service	371,500	180,800	69,901	80,000	80,000	80,000	-55.8%	Amount on this line is for non-capitalized MAINTENANCE ONLY on public ways as needed over the course of a year and is offset by State Block Grant Revenues. Misc road & sidewalk repair; shoulder work; rental of specialized equipment; crack sealing
01-3-122-40611-000 Road Maint Supplies - Spec Department		35,000	33,489	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
01-3-122-40642-000 Road Maint Uniforms		4,650	5,004	4,650	4,650	4,650	0.0%	Boots, uniforms, gloves, raingear, safety vests for 5 Highway employees, Persoel Protective Equipment (PPE) per union contract
01-3-122-40740-000 Road Maint CO - Mach & Equip		228,925	118,538	150,887	0	0	-100.0%	FY20 one time appropriation from State
<b>Total Municipal Services Roadway Maintenance</b>	<b>371,500</b>	<b>884,529</b>	<b>606,247</b>	<b>719,316</b>	<b>558,989</b>	<b>558,989</b>	<b>-36.8%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Municipal Services Snow/Ice Removal</b>								
01-3-123-40611-000 Snow/Ice Supplies - Spec Department		120,000	110,153	120,000	120,000	120,000	0.0%	Winter salt and sand. Amt. used reflects expenditure line depending the winter
01-3-123-40660-000 Snow/Ice Vehicle Maint		23,000	36,811	23,000	23,000	23,000	0.0%	Repairs to winter equipment plows, sanders, blades
<b>Total Municipal Services Snow/Ice Removal</b>	<b>0</b>	<b>143,000</b>	<b>146,964</b>	<b>143,000</b>	<b>143,000</b>	<b>143,000</b>	<b>0.0%</b>	
<b>Municipal Services Drainage &amp; Vegetation</b>								
01-3-125-40490-000 Drainage & Vegetation Other Property Service		80,000	72,535	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 \$8,200; Storm Drain cleaning (hired)\$32,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$29,300 ;other in house drainage repairs
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department		40,000	23,289	40,000	40,000	40,000	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 \$8,200; Storm Drain cleaning (hired)\$32,000; Drainage Repairs and upgrades (hired and in-house)including washout repairs \$29,300
<b>Total Municipal Services Drainage &amp; Vegetation</b>	<b>0</b>	<b>120,000</b>	<b>95,824</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>0.0%</b>	
<b>Municipal Services Traffic &amp; Street Lighting</b>								
01-3-126-40410-000 Traffic/Street Lighting Electricity		60,986	41,717	60,986	60,986	60,986	0.0%	515 LED City owned streetlights \$37,000; Savings (\$37,000) pays for the LED Streetlight project (year 5 of 6)
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services	37,160	28,560	38,155	34,500	34,500	34,500	20.8%	Non Capitalized Maintenance ONLY and offset by State Highway Block Grant Funds. Traffic light maint \$4,500; Line painting \$30,000
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department		6,000	760	4,000	4,000	4,000	-33.3%	Sign stock, Traffic Paint ; MUTCD compliance
<b>Total Municipal Services Traffic &amp; Street Lighting</b>	<b>37,160</b>	<b>95,546</b>	<b>80,632</b>	<b>99,486</b>	<b>99,486</b>	<b>99,486</b>	<b>4.1%</b>	
<b>Municipal Services Mechanical Garage</b>								

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-3-127-40110-000 Mech Garage FT Wages		82,330	108,527	88,845	86,686	86,686	5.3%	Working Foreman (Lutz 90%); Mechanic (Small 90%); remaining wages budgeted in water & sewer funds
01-3-127-40140-000 Mech Garage OT Wages		35,781	19,795	35,885	35,678	35,678	-0.3%	Aging City equipment (all departments) equals increased maintenance costs including labor, parts & supplies
01-3-127-40210-000 Mech Garage Health & Dental Ins		50,154	52,954	55,425	55,425	55,425	10.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-3-127-40215-000 Mech Garage Life Ins		644	770	711	694	694	7.8%	
01-3-127-40220-000 Mech Garage FICA		7,323	7,901	7,733	7,587	7,587	3.6%	6.2% (set by federal government)
01-3-127-40225-000 Mech Garage Medicare		1,713	1,848	1,809	1,774	1,774	3.6%	1.45% (set by federal government)
01-3-127-40230-000 Mech Garage NHRS		13,193	12,637	13,932	13,668	13,668	3.6%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-3-127-40250-000 Mech Garage Unemployment		65	57	56	56	56	-14.2%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-3-127-40260-000 Mech Garage WC Ins		3,096	2,929	4,478	4,386	4,386	41.7%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-3-127-40341-000 Mech Garage Telephone		270	177	405	405	405	50.0%	Shop telephone
01-3-127-40433-000 Mech Garage Outside Repairs		14,000	135,199	14,000	14,000	14,000	0.0%	Specialized work such as transmissions, springs, bodywork, electrical
01-3-127-40611-000 Mech Garage Supplies - Spec Department		15,000	15,057	15,000	15,000	15,000	0.0%	Shop supplies such as acetylene oxygen, nuts, bolts and hoses non-winter inventory
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel		60,000	30,545	60,000	60,000	60,000	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 and ice control. Payable to NHDOT for fuel purchased at new fuel depot
01-3-127-40642-000 Mech Garage Uniforms		4,830	5,665	5,700	5,700	5,700	18.0%	Uniforms, boots etc. for 2.5 employees per union contract;PPE; coveralls & shop rags; Personal Protective equipment (PPE)
01-3-127-40664-000 Mech Garage Vehicle Parts		140,000	225,470	140,000	110,000	110,000	-21.4%	Parts continue to increase in cost, deferred vehicle replacement and continuously aging fleet results in higher parts budget and overtime to repair
<b>Municipal Services Mechanical Garage</b>	<b>0</b>	<b>428,399</b>	<b>619,532</b>	<b>443,977</b>	<b>411,060</b>	<b>411,060</b>	<b>-4.0%</b>	
<b>TOTAL MUNICIPAL SERVICES HIGHWAY &amp; STREETS</b>	<b>408,660</b>	<b>1,671,474</b>	<b>1,549,199</b>	<b>1,525,780</b>	<b>1,332,535</b>	<b>1,332,535</b>	<b>-20.3%</b>	



<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>Municipal Services Buildings &amp; Grounds</b>								
01-3-128-40110-000 Parks Dept FT Wages		186,738	166,223	203,214	196,683	196,683	5.3%	Working Foreman (Marsh); (3) Building & Grounds Custodians (McKim, Morton, Plourde), (2) Custodians (Morton, Lockwood); McKim wages & benefits partially offset by BRCC shared costs revenue line 01-1-944-35040-000; FY19 cleaning contract eliminated & provided in house partially offset by Library & Water /Sewer funds
01-3-128-40140-000 Parks Dept OT Wages		10,847	27,237	10,890	10,805	10,805	-0.4%	
01-3-128-40210-000 Parks Dept Health & Dental Ins		115,347	102,330	140,981	140,981	140,981	22.2%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-3-128-40215-000 Parks Dept Life Ins		1,126	970	1,233	1,199	1,199	6.5%	
01-3-128-40220-000 Parks Dept FICA		12,250	12,025	13,274	12,864	12,864	5.0%	6.2% (set by federal government)
01-3-128-40225-000 Parks Dept Medicare		2,865	2,812	3,105	3,009	3,009	5.0%	1.45% (set by federal government)
01-3-128-40230-000 Parks Dept NHRS		17,018	16,345	18,086	17,577	17,577	3.3%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-3-128-40250-000 Parks Dept Unemployment		216	190	186	186	186	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-3-128-40260-000 Parks Dept WC Ins		6,992	6,614	6,940	6,723	6,723	-3.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-3-128-40611-000 Parks Dept Supplies - Spec Department		4,500	2,537	3,500	3,500	3,500	-22.2%	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		9,500	11,536	9,500	9,500	9,500	0.0%	fuel for pickups, tractors and mowing equipment for all City grounds
01-3-128-40760-000 Buildings & Grounds Vehicles		0	0	0	0	0	#DIV/0!	
01-3-128-40642-000 Parks Dept Uniforms		3,500	4,251	5,300	5,300	5,300	51.4%	Uniforms, boots and safety gear Personal Protective Equipment (PPE) for 4 employees
<b>Total Municipal Services Buildings &amp; Grounds</b>	<b>0</b>	<b>370,899</b>	<b>353,070</b>	<b>416,209</b>	<b>408,327</b>	<b>408,327</b>	<b>10.1%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Municipal Services Buildings</b>								
01-3-129-40410-000 MSD Bldg & Garage Electricity		3,000	2,615	2,800	2,800	2,800	-6.7%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas		10,000	11,104	10,000	10,000	10,000	0.0%	due to energy project upgrades are used for energy project lease payment (6 of 12)
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer		744	862	778	778	778	4.6%	
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint		1,000	988	1,000	1,000	1,000	0.0%	Maintenance (alarms & extinguishers); overhead door repairs; Emergency lighting maintenance
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services		3,500	20,579	3,500	3,500	3,500	0.0%	Maintenance (alarms & extinguishers); overhead door repairs; Emergency lighting maintenance
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies		200	561	400	400	400	100.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
<b>Total Municipal Services Buildings</b>	<b>0</b>	<b>18,444</b>	<b>36,708</b>	<b>18,478</b>	<b>18,478</b>	<b>18,478</b>	<b>0.2%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>MUNICIPAL SERVICES SOLID WASTE</b>								
<b>Municipal Services Collection</b>								
01-3-232-40110-000 Curbside Collection FT Wages		77,680	69,734	82,500	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40140-000 Curbside Collection OT Wages		11,416	10,168	11,451	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40210-000 Curbside Collection Health & Dental Ins		43,629	39,427	48,205	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40215-000 Curbside Collection Life Ins		614	581	668	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40220-000 Curbside Collection FICA		5,524	4,894	5,825	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40225-000 Curbside Collection Medicare		1,292	1,145	1,362	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40230-000 Curbside Collection NHRS		9,952	8,903	10,494	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40250-000 Curbside Collection Unemployment		72	63	62	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40260-000 Curbside Collection WC Ins		6,273	5,934	5,913	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40611-000 Curbside Collection Supplies - Spec Department		2,500	654	3,000	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40636-000 Curbside Collection Fuel Gas/Diesel		22,800	19,684	22,800	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40642-000 Curbside Collection Uniforms		2,812	2,822	3,000	0	0	-100.0%	FY2021 Outsourcing Curbside Collection Services
01-3-232-40439-000 Curbside Collection Other Contracted Services					220,000	220,000	#DIV/0!	Pinard contract for curbside collection
<b>Total Municipal Services Collection</b>	<b>0</b>	<b>184,564</b>	<b>164,009</b>	<b>195,281</b>	<b>220,000</b>	<b>220,000</b>	<b>19.2%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Municipal Services Recycling</b>								
01-3-234-40421-000 Recycling Tipping		27,500	19,107	22,500	22,500	22,500	-18.2%	Hauling and tipping costs for recyclables generated at Transfer Station offset by revenue line 01-3-238-34043-000
01-3-234-40439-000 Recycling Other Contracted Services		64,224	78,159	69,000	69,000	69,000	7.4%	Tipping costs for demolition and shingles 719 tons @ \$96/ ton - 100% offset by revenue line 01-3-238-34042-000.
<b>Total Municipal Services Recycling</b>	<b>0</b>	<b>91,724</b>	<b>97,266</b>	<b>91,500</b>	<b>91,500</b>	<b>91,500</b>	<b>-0.2%</b>	
<b>Municipal Services Transfer Station</b>								
01-3-238-40110-000 Transfer Station Operations FT Wages		86,708	79,685	91,747	130,884	130,884	50.9%	Working Foreman (Amerco); (2) Refuse Packer Operators (Caldwell, Burbank)
01-3-238-40140-000 Transfer Station Operations OT Wages		11,416	9,815	11,451	9,600	9,600	-15.9%	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		55,727	50,213	61,584	74,973	74,973	34.5%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-3-238-40215-000 Transfer Station Operations Life Ins		681	648	737	1,056	1,056	55.1%	
01-3-238-40220-000 Transfer Station Operations FICA		6,084	5,549	6,398	8,710	8,710	43.2%	6.2% (set by federal government)
01-3-238-40225-000 Transfer Station Operations Medicare		1,423	1,298	1,496	2,037	2,037	43.1%	1.45% (set by federal government)
01-3-238-40230-000 Transfer Station Operations NHRS		10,960	9,762	11,527	15,692	15,692	43.2%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-3-238-40250-000 Transfer Station Operations Unemployment		72	63	62	93	93	29.2%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-3-238-40260-000 Transfer Station Operations WC Ins		4,966	4,698	3,515	7,275	7,275	46.5%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-3-238-40341-000 Transfer Station Operations Telephone		817	778	846	846	846	3.5%	
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.		6,700	6,790	6,700	6,700	6,700	0.0%	Annual HHHWD sponsored by LRPC (Last Saturday in July)
01-3-238-40421-000 Transfer Station Operations Tipping		384,778	324,870	352,786	352,786	352,786	-8.3%	Total Annual tipping fee ton/year - FY2021 4950 tons - July thru Dec=2475 tons at \$70.39/ton = \$174,215; Dec.thru June 2021- 2,475 tons @ \$72.15/ton = \$178,571. A portion of this expenditure will be offset by commercial hauler revenues (see revenue line 01-3-238-34041).
01-3-238-40439-000 Transfer Station Operations Other Contracted Services		21,400	6,026	21,400	21,400	21,400	0.0%	Annual cost for post closure requirements for the River St. Landfill per NHDES \$8,400; groundwater sampling, gas monitoring, settlement plan, and annual report; grinding of vegetation \$13,000
01-3-238-40560-000 Transfer Station Operations Membership/Dues		1,000	1,688	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	888	1,000	1,000	1,000	0.0%	Printing costs for weigh slips, paper, pens notices etc.

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel		9,400	12,525	12,974	12,974	12,974	38.0%	diesel and lubricants
01-3-238-40642-000 Transfer Station Operations Uniforms		2,422	2,822	3,343	3,343	3,343	38.0%	Uniforms, boots, and safety equipment per union contract; Personal Protective Equipment (PPE)
<b>Total Municipal Services Transfer Station</b>	<b>0</b>	<b>605,554</b>	<b>518,117</b>	<b>588,567</b>	<b>650,370</b>	<b>650,370</b>	<b>7.4%</b>	
<b>Municipal Services Transfer Station Building</b>								
01-3-239-40410-000 Transfer Station Electricity		9,650	8,971	9,322	9,322	9,322	-3.4%	includes transfer station and animal shelter
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint		500	876	600	600	600	20.0%	
01-3-239-40439-000 Transfer Station Other Contracted Services		4,000	6,877	4,000	4,000	4,000	0.0%	outside repair and maint.: scale and software, printing, compactor ; waste oil heaters, containers
01-3-239-40690-000 Transfer Station Bldg Misc Supplies		500	468	500	500	500	0.0%	restroom (paper, soap) & cleaning supplies; ice melt; etc.
<b>Total Municipal Services Transfer Station Building</b>	<b>0</b>	<b>14,650</b>	<b>17,193</b>	<b>14,422</b>	<b>14,422</b>	<b>14,422</b>	<b>-1.6%</b>	
<b>TOTAL MUNICIPAL SERVICES SOLID WASTE</b>	<b>0</b>	<b>896,492</b>	<b>796,584</b>	<b>889,770</b>	<b>976,292</b>	<b>976,292</b>	<b>8.9%</b>	
<b>GRAND TOTAL MUNICIPAL SERVICES</b>	<b>408,660</b>	<b>3,062,519</b>	<b>2,828,705</b>	<b>2,967,001</b>	<b>2,849,109</b>	<b>2,849,109</b>	<b>-7.0%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>HEALTH</b>								
<b>Animal Control &amp; Health Agencies</b>								
01-4-195-40310-000 Outside Agencies CAP		6,000	6,000	6,000	6,000	0	-100.0%	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
<b>Total Animal Control &amp; Health Agencies</b>	<b>0</b>	<b>67,379</b>	<b>67,379</b>	<b>67,379</b>	<b>67,379</b>	<b>61,379</b>	<b>-8.9%</b>	
<b>Mayor's Drug Task Force</b>	<b>Federal year 10 of Health &amp; Human Services Franklin Mayor's Drug &amp; Alcohol Abuse Task Force federal grant (ends 9/30/20)</b>							
01-4-196-40110-000 Drug Free Communities FT Wages		43,347	40,134	12,034	11,929	11,929	-72.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40210-000 Drug Free Communities Health & Dental Ins		12,450	10,880	13,151	13,151	13,151	5.6%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40215-000 Drug Free Communities Life Ins		14	4	4	4	4	-72.6%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40220-000 Drug Free Communities FICA		2,688	2,503	746	740	740	-72.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40225-000 Drug Free Communities Medicare		629	585	174	173	173	-72.5%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40230-000 Drug Free Communities NHRS		215	54	56	54	54	-74.7%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40250-000 Drug Free Communities Unemployment		37	33	31	31	31	-15.6%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40260-000 Drug Free Communities WC Ins		119	114	29	29	29	-76.0%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40299-000 Drug Free Communities Mileage Reimb		19,080	11,109	1,000	1,000	1,000	-94.8%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40439-000 Drug Free Communities Other Contracted Services		16,000	16,960	1,000	1,000	1,000	-93.8%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40610-000 Drug Free Communities Supplies - Operating		6,148	3,172	1,000	1,000	1,000	-83.7%	100% Federal grant funded - see revenue line 01-4-196-33111-000
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department		24,256	27,422	2,025	2,025	2,025	-91.7%	100% Federal grant funded - see revenue line 01-4-196-33111-000
<b>Total Mayor's Drug Task Force</b>	<b>0</b>	<b>124,983</b>	<b>112,970</b>	<b>31,250</b>	<b>31,136</b>	<b>31,136</b>	<b>-75.1%</b>	
<b>GRAND TOTAL HEALTH</b>	<b>0</b>	<b>192,362</b>	<b>180,349</b>	<b>98,629</b>	<b>98,515</b>	<b>92,515</b>	<b>-51.9%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Welfare Administration</b>								
01-4-411-40110-000 Welfare Admin FT Wages		39,841	30,556	42,568	40,998	40,998	2.9%	Part Time Administrator (Ryea)
01-4-411-40210-000 Health - Welfare		11,651	8,981	12,930	12,930	12,930	11.0%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-4-411-40220-000 Welfare Admin FICA		2,470	1,883	2,639	2,542	2,542	2.9%	6.2% (set by federal government)
01-4-411-40225-000 Welfare Admin Medicare		578	440	617	594	594	2.8%	1.45% (set by federal government)
01-4-411-40250-000 Welfare Admin Unemployment		36	32	31	31	31	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-4-411-40260-000 Welfare Admin WC Ins		110	104	102	98	98	-10.7%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-4-411-40290-000 Welfare Admin Prof Devel		200	67	200	200	200	0.0%	Quarterly NHWAA meetings/training
01-4-411-40341-000 Welfare Admin Telephone		500	177	500	500	500	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	0	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		50	0	50	50	50	0.0%	State of NH welfare book
<b>Total Welfare Administration</b>	<b>0</b>	<b>56,066</b>	<b>42,275</b>	<b>60,267</b>	<b>58,574</b>	<b>58,574</b>	<b>4.5%</b>	
<b>Welfare Direct Assistance</b>								
01-4-412-40810-000 Direct Assistance Food - Welfare		8,000	0	8,000	4,000	4,000	-50.0%	food vouchers allotted to those who qualify base on eligibility
01-4-412-40811-000 Direct Assistance Rent		46,000	1,481	46,000	23,000	23,000	-50.0%	rent vouchers allotted to those who qualify base on eligibility
01-4-412-40812-000 Direct Assistance Medications		5,500	0	5,500	3,000	3,000	-45.5%	medication vouchers allotted to those who qualify base on eligibility
01-4-412-40813-000 Direct Assistance Utilities		15,000	570	15,000	10,000	10,000	-33.3%	utilities vouchers allotted to those who qualify base on eligibility
01-4-412-40815-000 Direct Assistance Misc - Welfare		4,000	447	4,000	2,500	2,500	-37.5%	gasoline, clothing, etc.

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)		Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
								Account Detail
Total Welfare Direct Assistance	0	78,500	2,498		78,500	42,500	42,500	-45.9%
<b>Welfare Vendor Payments</b>								
01-4-413-40815-000 Vendor Payments Misc - Welfare		9,000	2,000		9,000	7,000	7,000	-22.2%
								indigent burial costs
Total Welfare Vendor Payments	0	9,000	2,000		9,000	7,000	7,000	-22.2%
GRAND TOTAL WELFARE	0	143,566	46,773		147,767	108,074	108,074	-24.7%



<b>City of Franklin, New Hampshire</b>									
<b>FY2021 Budget</b>									
<b>Expenditures</b>									
		<b>FY 2020</b>			<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>		<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Recreation</b>	<i>Our mission is to make a positive difference in the lives of citizens of all ages through professionally managed recreation programs and activities, tournaments, and special events that foster economic impact, promote healthy lifestyles, social interaction, and civic pride among participants.</i>								
01-5-211-40110-000 Recreation Admin FT Wages		69,141	63,853		73,772	71,036	71,036	2.7%	Director (Alpers)
01-5-211-40121-000 Recreation Admin Admin Summer Rec		119,904	108,603		130,993	129,969	129,969	8.4%	Seasonal staff (summer program, before school program , after school program)
01-5-211-40121-439 Admin Summer Rec 21 Century		127,973	134,418		111,812	111,812	111,812	-12.6%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40123-000 Recreation Admin Spec Program Wages		61,961	28,147		62,774	60,542	60,542	-2.3%	(1) Full Time Year Round Event Supervisor (Hawkins); (1) Part Time Year Round Event Supervisors (Styles); (1) Seasonal Event Supervisor (Summer Program)
01-5-211-40210-000 Recreation Admin Health & Dental Ins		55,727	29,314		61,135	61,135	61,135	9.7%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
01-5-211-40210-439 Admin Health & Dental Ins 21 Century		23,316	10,680		6,695	6,695	6,695	-71.3%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439 (Benefits for Kathleen Hawkins paid 50% by grant.)
01-5-211-40215-000 Recreation Admin Life Ins		762	818		832	803	803	5.3%	
01-5-211-40220-000 Recreation Admin FICA		15,562	12,482		16,587	16,216	16,216	4.2%	6.2% (set by federal government)
01-5-211-40220-439 Admin FICA 21 Century		8,537	8,282		3,466	3,466	3,466	-59.4%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40225-000 Recreation Admin Medicare		3,640	2,919		3,879	3,792	3,792	4.2%	1.45% (set by federal government)
01-5-211-40225-439 Admin Medicare 21 Century		1,996	1,940		811	811	811	-59.4%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40230-000 Recreation Admin NHRS		10,930	13,417		11,667	11,224	11,224	2.7%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
01-5-211-40250-000 Recreation Admin Unemployment		144	127		124	124	124	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
01-5-211-40250-439 Admin Unemployment 21 Century		64	0		32	32	32	-50.0%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439 (Paid 50% by grant)
01-5-211-40260-000 Recreation Admin WC Ins		8,943	8,460		8,822	8,624	8,624	-3.6%	10.2% increase in contribution rates from FY20; premiums are a % of wages
01-5-211-40260-439 Admin WC Ins 21 Century		6,830	0		3,687	3,687	3,687	-46.0%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40290-000 Recreation Admin Prof Devel		1,100	70		1,100	1,100	1,100	0.0%	Professional development for director & event supervisors
01-5-211-40290-439 Admin Prof Devel 21 Century		7,000	4,366		1,500	1,500	1,500	-78.6%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40291-000 Recreation Admin Staff Devel		1,200	0		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	33		1,000	1,000	1,000	0.0%	Summer staff, sports volunteers, summer playground chaperones
01-5-211-40299-000 Recreation Admin Mileage Reimb		6,500	3,273		6,500	6,500	6,500	0.0%	Water samples, beaches, parks, maintenance, staff cleaners, etc.
01-5-211-40341-000 Recreation Admin Telephone		2,500	1,204		2,500	2,500	2,500	0.0%	Office, cell phone, beach, static IP BRCC & Proulx
01-5-211-40342-000 Recreation Admin Software Maint		3,500	4,760		4,760	4,760	4,760	36.0%	Recreation software

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
01-5-211-40350-000 Preemployment Screening		2,000	399	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.		7,000	4,005	7,000	7,000	7,000	0.0%	Basketball officials, constant contact
01-5-211-40390-439 Admin Other Prof Serv. 21 Century		1,000	1,060	1,000	1,000	1,000	0.0%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40439-000 Recreation Admin Other Contracted Services		4,900	4,142	4,900	4,900	4,900	0.0%	Water samples, music license, food license, pool tables re-cloth
01-5-211-40439-439 Admin Other Contracted Services 21 Century		22,000	20,459	10,000	10,000	10,000	-54.5%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40440-000 Recreation Admin Equip Lease		5,100	3,992	5,100	5,100	5,100	0.0%	Office supplies, copier lease & maintenance
01-5-211-40490-000 Recreation Admin Other Property Service		23,000	16,560	23,000	23,000	23,000	0.0%	Bus rentals - summer, special event trips
01-5-211-40490-439 Admin Other Property Service 21 Century		23,000	10,044	11,000	11,000	11,000	-52.2%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40560-000 Recreation Admin Membership/Dues		365	350	365	365	365	0.0%	NHRPA/NRPA/USTA/BJ's memberships
01-5-211-40611-000 Recreation Admin Supplies - Spec Department		1,200	583	1,200	1,200	1,200	0.0%	Sports awards, easter, halloween etc.
01-5-211-40612-000 Recreation Admin Supplies - Medical		325	279	325	325	325	0.0%	Medical supplies - beaches, BRCC
01-5-211-40625-000 Recreation Admin Postage		800	405	800	800	800	0.0%	Office needs, letters for santa
01-5-211-40685-000 Recreation Admin Supplies - Spec Program		11,700	9,449	11,700	11,700	11,700	0.0%	Supplies & equipment for programs (including summer), trophies
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec		21,000	15,031	21,000	21,000	21,000	0.0%	After School Program - Vacation Trips - offset by revenue
01-5-211-40685-439 Admin Supplies - Spec Program 21 Century		24,613	23,402	5,500	5,500	5,500	-77.7%	21st Century Grant - 60% grant funded - see revenue line 01-5-211-33111-439
01-5-211-40686-000 Recreation Admin Rec Supplies		12,600	2,697	12,600	12,600	12,600	0.0%	Supplies
01-5-211-40687-000 Admin Field Trips		13,000	14,365	13,000	13,000	13,000	0.0%	
01-5-211-40687-113 Admin Field Trips After School Program - Rec		6,000	3,027	6,000	6,000	6,000	0.0%	
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture		400	0	400	400	400	0.0%	Chairs, tables, etc.
01-5-211-40750-439 Recreation Admin CO - Furn & Fixture		9,000	3,962	2,000	2,000	2,000	-77.8%	21st Century Grant -60% grant funded - see revenue line 01-5-211-33111-439
<b>Total Recreation</b>	<b>0</b>	<b>727,233</b>	<b>571,377</b>	<b>654,538</b>	<b>647,418</b>	<b>647,418</b>	<b>-11.0%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Outside Agencies</b>								
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability		10,299	11,000	11,500	11,500	11,500	11.7%	Franklin Outing Club liability & worker's compensation insurance
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting		1,000	700	1,500	1,500	800	-20.0%	Career Firefighters Association downtown Christmas light installation & Veterans Day Wreaths
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc		250	250	250	250	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
<b>Total Outside Agencies</b>	<b>0</b>	<b>11,799</b>	<b>12,200</b>	<b>13,500</b>	<b>13,500</b>	<b>12,800</b>	<b>8.5%</b>	
<b>Economic Development</b>								
01-6-511-40335-437 Engineering CDBG - Whitewater Park & Play		1,515,454	64,159	0	0	0	-100.0%	
01-6-511-40390-000 Other professional services - economic development	4,500	85,000	91,044	55,000	50,000	50,000	-41.2%	\$50,000 Downtown Economic Development Coordinator (Niel Cannon)
01-6-511-40894-000 FBDIC General agency fund		50,000	50,000	50,000	50,000	50,000	0.0%	Franklin Business & Industrial Development Corporation (Increase for downtown development)
<b>Total Economic Development</b>	<b>4,500</b>	<b>1,650,454</b>	<b>205,203</b>	<b>105,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-93.9%</b>	
<b>TOTAL CITY OPERATING BUDGET</b>	<b>654,694</b>	<b>13,447,217</b>	<b>10,550,534</b>	<b>11,848,335</b>	<b>11,495,543</b>	<b>11,477,802</b>	<b>-14.6%</b>	

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>Debt Service</b>								
01-7-111-40980-000 Principle Debt Serv - Princ		171,416	139,881	170,519	170,519	170,519	-0.5%	Bonds & Notes; Roads (5th of 10 payments \$49,668.72); Fire Engine (4th of 10 payments \$62,426.23); Fiber connectivity (3rd of 5 payments \$31,956.79); Ambulance (1st of 7 payments \$26,467.09)
01-7-112-40981-000 Interest Debt Serv - Interest		30,567	30,320	27,990	27,990	27,990	-8.4%	Interest relating to bonds & notes
01-7-119-40982-000 Debt Service - Capital Leases		167,818	140,610	196,887	159,360	187,601	11.8%	Capital Leases including interest; MSD (2) 2017 Ford F550s (3 of 6 payments \$39,964); (2) 2018 Ford Police Interceptors (4 of 4 payments \$17,616.18); (1) 2018 Ford Explorer Fire Car 1 (3 of 4 payments \$12,734.17); (1) 2019 Ford Explorer Fire Car 2 (2 of 4 payments \$13,516.80); (2) 2020 Police Interceptors (2nd payment of 4 - \$18,750); Sidwalk Tractor (\$9,374); (1) MSD Grader (2nd of 7 payments \$47,405.02), final year payment of 7 year lease purchase of excavator(\$28,241).
<b>Total Debt Service</b>	<b>0</b>	<b>369,801</b>	<b>310,811</b>	<b>395,396</b>	<b>357,869</b>	<b>386,110</b>	<b>4.4%</b>	
<b>Capital Outlay</b>	<i>See approved 5 year Capital Improvement Plan</i>							
01-9-014-40791-432 Other Improvements Other Improv.-Roads Haynes Brook	0	0	0	0	0	0	#DIV/0!	
new line Capital Outlay - Land					316,250	316,250	#DIV/0!	202 Central Street
01-9-014-40798-000 Other Improvements CO - Infrastructure		0	0	0	250,000	250,000	#DIV/0!	Municipal Transportation Improvement Fund for Parking Lots (Keegan Block & Church Street)
01-9-014-40770-000 Other Improvements - Technology		0		10,000	10,000	0	#DIV/0!	Proulx Center Security Camera Upgrade/Repair
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>576,250</b>	<b>566,250</b>	<b>#DIV/0!</b>	

<b>City of Franklin, New Hampshire</b>									
FY2021 Budget									
Expenditures									
		FY 2020		FY2021 Budget					
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail	
<b>Component Unit - School District</b>	<i>The School Board of Franklin is dedicated to meeting the educational needs of all students in a safe learning environment</i>			<i>School Board Proposed Expenditures</i>					
1100 - Regular education		4,736,166	2,958,158	5,076,276	5,076,276	5,076,276	7.2%		
1210 - Special education		2,969,905	1,772,620	3,034,687	3,034,687	3,034,687	2.2%		
1220 - Summer SPED		31,428	29,113	31,228	31,228	31,228	-0.6%		
1250 - Alternative education program		62,344	6,512	12,220	12,220	12,220	-80.4%		
1260 - ESL services		5,949	3,003	7,460	7,460	7,460	25.4%		
1300 - Vocational education		90,000	20,457	80,000	80,000	80,000	-11.1%		
1411 - Extra curricular		20,758	0	19,328	19,328	19,328	-6.9%		
1420 - Athletics		237,097	172,079	232,556	232,556	232,556	-1.9%		
1600 - Adult ed		22,749	7,418	16,197	16,197	16,197	-28.8%		
2113 - Social work services		279,492	165,675	347,861	347,861	347,861	24.5%		
2122 - Counseling		391,004	213,427	428,330	428,330	428,330	9.5%		
2134 - Nursing services		217,852	132,048	213,026	213,026	213,026	-2.2%		
2140 - Psychological services		140,579	87,583	143,272	143,272	143,272	1.9%		
2152 - Speech pathology		451,468	274,792	422,429	422,429	422,429	-6.4%		
2153 - Audiology		1,000	209	0	0	0	-100.0%		
2160 - Occupational therapy		272,273	180,545	271,694	271,694	271,694	-0.2%		
2162 - Physical Therapy		112,943	63,568	110,085	110,085	110,085	-2.5%		
2210 - Curriculum trainer		41,054	30,701	39,214	39,214	39,214	-4.5%		
2213 - Instructional staff training		4,260	1,403	24,275	24,275	24,275	469.8%		
2222 - School library		154,943	89,821	139,417	139,417	139,417	-10.0%		
2225 - Computer assisted instruction		115,541	123,912	169,571	169,571	169,571	46.8%		
2311 - School board services		11,560	15,608	14,186	14,186	14,186	22.7%		
2313 - District treasurer		1,898	403	1,898	1,898	1,898	0.0%		
2317 - Audit		25,000	23,750	26,975	26,975	26,975	7.9%		
2318 - Legal		15,000	3,287	15,000	15,000	15,000	0.0%		
2321 - Office of the superintendent		308,292	226,395	320,152	320,152	320,152	3.8%		
2410 - Office of principal		869,929	608,561	884,846	884,846	884,846	1.7%		
2490 - Other admin services		7,150	12	7,290	7,290	7,290	2.0%		
2510 - Business services		271,280	193,880	297,121	297,121	297,121	9.5%		
2610 - Supervision of buildings & grounds		91,337	60,534	86,591	86,591	86,591	-5.2%		
2620 - Operation of buildings	60,000	1,051,441	691,314	1,004,159	1,004,159	1,004,159	-4.5%		
2630 - Care of grounds		82,334	38,517	81,053	81,053	81,053	-1.6%		
2640 - Repair & maint equip	8,209	40,016	61,795	48,426	48,426	48,426	21.0%		
2650 - Vehicle oper & maint	28,176	8,015	34,316	5,000	5,000	5,000	-37.6%		
2721 - Student transportation		281,799	190,428	286,643	286,643	286,643	1.7%		
2722 - SPED transportation		326,820	210,174	368,711	368,711	368,711	12.8%		
2723 - Vocational transportation		47,360	28,593	49,729	49,729	49,729	5.0%		
2724 - Athletic transportation		35,500	22,866	35,500	35,500	35,500	0.0%		
2725 - Field trip transportation		2,500	293	2,500	2,500	2,500	0.0%		
2727 - Homeless Transportation		25,000	19,695	25,000	25,000	25,000	0.0%		
2844 - Operation of information systems		187,774	128,087	226,201	226,201	226,201	20.5%		
2900 - Other support services		(67,843)	(3,646)	13,529	13,529	13,529	-119.9%		
5100 - Debt services		610,789	490,694	319,053	319,053	319,053	-47.8%		

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
5210 - Transfer from General Fund	112,194	11,265	0	0	0	0	-100.0%	
5251 - Transfer to Capital Reserve		241,398	0	0	0	0	-100.0%	
5252 - Transfer to Special Education Trust		80,000	0	0	0	0	-100.0%	
Food Services		612,415	394,545	627,412	627,412	627,412	2.4%	
Federal grants		1,247,000	1,961,815	1,538,500	1,538,500	1,538,500	23.4%	
Capital Outlay-district wide energy project/middle school roof		0	158,101				#DIV/0!	
Elementary & Seconary Schools Emergency Relief					539,151	0	#DIV/0!	
							#DIV/0!	Manager's Adjustment to balance school district to tax cap as required by City Charter
<b>Total Component Unit - School District</b>	<b>208,579</b>	<b>16,783,832</b>	<b>11,893,064</b>	<b>17,104,600</b>	<b>17,643,751</b>	<b>17,104,600</b>	<b>1.9%</b>	

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020		FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>INTERFUND OPERATING TRANSFERS OUT</b>								
<b>Special Revenue Funds</b>								
01-9-051-40911-000 Trans to SRFs Trans to Conservation		400	0	400	400	400	0.0%	Conservation Commission
01-9-051-40912-000 Trans to SRFs Trans to Heritage		250	0	250	250	250	0.0%	Heritage Commission
01-9-051-40913-000 Trans to SRFs Trans to Dare		500	0	500	500	0	-100.0%	DARE program
01-9-051-40915-000 Trans to SRFs Trans to Library		274,470	0	290,569	226,109	226,109	-17.6%	Supports library wage and benefit lines plus \$51,500 stipend
<b>Total Special Revenue Funds</b>	<b>0</b>	<b>275,620</b>	<b>0</b>	<b>291,719</b>	<b>227,259</b>	<b>226,759</b>	<b>-17.7%</b>	
<b>Capital Reserve Funds</b>								
01-9-053-40975-000 Trf to CRF - Bessie Rowell		20,000	16,250	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
Transfer to CRF - Police Dispatch		0	0	0	229,696	229,696	#DIV/0!	One time surplus revenue per State 20/21 budget - to capital reserve fund for police dispatch update (\$1m project)
<b>Total Capital Reserve Funds</b>	<b>0</b>	<b>20,000</b>	<b>16,250</b>	<b>20,000</b>	<b>249,696</b>	<b>249,696</b>	<b>1148.5%</b>	
<b>GRAND TOTAL INTERFUND OPERATING TRANSFERS OUT</b>	<b>0</b>	<b>295,620</b>	<b>16,250</b>	<b>311,719</b>	<b>476,955</b>	<b>476,455</b>	<b>61.2%</b>	
<b>Component Units</b>								
01-0-000-40977-000 Transfer to School District	0	0	0	0	0	0	#DIV/0!	
<b>Total Component Units</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	
<b>TOTAL CITY BUDGET</b>	<b>863,273</b>	<b>30,896,470</b>	<b>22,770,659</b>	<b>29,670,049</b>	<b>30,550,367</b>	<b>30,011,216</b>	<b>-2.9%</b>	
		14,112,638	Municipal	12,678,195		12,906,616		Ties to Resolution 01-21 per DRA rules
		16,783,832	School District	17,104,600		17,104,600		Ties to Resolution 01-21 per DRA rules

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY &amp; EXEMPTIONS</b>								
01-0-000-31101-000 Overlay		27,830	10,033	31,000	31,000	31,000	11.4%	
01-0-000-31102-000 Vet Exemptions		149,025	143,698	146,325	146,325	146,325	-1.8%	April 15 deadline for Vet exemption paperwork
01-0-000-24500-000 Reserve for Tax Increment Financing District - Industrial Park		66,326	0	27,032	27,032	27,032	-59.2%	
01-0-000-24500-000 Reserve for Tax Increment Financing District - Franklin Falls Mixed Use		0	0	58,611	58,611	58,611	#DIV/0!	
01-0-000-40978-000 Transfer to County		1,771,581	1,771,581	1,797,092	1,797,092	1,797,092	1.4%	estimating 2020 County Tax Apportionment at 1.44% greater than 2019
<b>TOTAL TAXES COLLECTED ON BEHALF OF OTHERS, OVERLAY &amp; EXEMPTIONS</b>	<b>0</b>	<b>2,014,762</b>	<b>1,925,312</b>	<b>2,060,060</b>	<b>2,060,060</b>	<b>2,060,060</b>	<b>2.2%</b>	
<b>GRAND TOTAL GENERAL FUND EXPENDITURES</b>	<b>863,273</b>	<b>32,911,232</b>	<b>24,695,971</b>	<b>31,730,110</b>	<b>32,610,427</b>	<b>32,071,276</b>	<b>-2.6%</b>	
<b>FY2020 General Fund Appropriated Expenditures Proof:</b>								
Original Budget (Resolution 01-20)	29,775,377							
<b>Supplemental Budget Appropriations:</b>								
Resolution Numbers:								
03-20 (USDA Rural Development Grant-New Ambulance)	50,000							
04-20 (CDAF Tax Credits)	500,000							
05-20(Appropriation additional funds for school's unassigned Fund bal)	180,000							
07-20 (Highway Grant Rev-Police Dept)	4,160							
08-20 (NH DOS Div of Homeland Security & Emergency Mgmt grant-Fire)	16,872							
09-20 (USDA Rural Development Grant for Economic Dev Assistance)	30,000							
10-20 (Supplement appropriation-School)	846,493							
11-20 (One time Muncipal appropriation from State)	228,925							
12-20 (Sale of Ambulance 2 to Purchase a Stryker Power Cot-Fire)	24,000							
13-20 (Sale of surplus Fire & EMS equipment)	1,885							
16-20 (BRCC capital reserve transfer to replace VCT flooring-4 class rms)	10,588							
DRA tax rate setting adjustments	63,163	1,956,086						
<b>Non Lapsing Appropriations From Prior Year</b>								
Resolution 4-19 (Highway Maint)	100,000							
Resolution 08-19 (Land & Water Conservation Fund-Mill City Park)	375,454							
Resolution 15-19 (Macosko Brownsfield)	31,350							
Resoultion 16-19 (NH DOT TAP Grant-Tressel Bridge)	640,000							
Resolution 19-19 (Fire Generator)	15,965							
Resolution 20-19 (Emergency Mgmt Plan update)	17,000	3,135,855						
<b>Total FY2020 General Fund Appropriated Expenditures</b>	<b>32,911,232</b>							



City of Franklin, New Hampshire								
FY2021 Budget								
Expenditures								
		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)		Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
								Account Detail
CAPITAL PROJECTS EXPENDITURES								
Franklin Falls Mixed Use TIF project		0	0		0	0	0	#DIV/0!
								Franklin Falls Mixed Use TIF amendment 1
TOTAL CAPITAL PROJECTS EXPENDITURES	0	0	0		0	0	0	#DIV/0!

City of Franklin, New Hampshire								
FY2021 Budget								
Expenditures								
		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)		Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
								Account Detail
GRANT FUND EXPENDITURES								
MMRS Exp - 429		20,000	0		20,000	20,000	20,000	0.0%
TOTAL GRANT FUND EXPENDITURES	0	20,000	0		20,000	20,000	20,000	0.0%

<b>City of Franklin, New Hampshire</b>								
<b>FY2021 Budget</b>								
<b>Expenditures</b>								
		<b>FY 2020</b>			<b>FY2021 Budget</b>			
	<b>Prior Year Encumbrances</b>	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 05/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>City Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenditures</b>	<b>Account Detail</b>
<b>PARKS &amp; RECREATION SPECIAL REVENUE FUND EXPENDITURES</b>								
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		4,000	10,064	4,000	4,000	4,000	0.0%	Program expenses
24-5-211-40684-000 Admin Instructor Programs		8,000	13,563	8,000	8,000	8,000	0.0%	
24-5-211-40690-000 Admin Misc Supplies		2,000	2,304	2,000	2,000	2,000	0.0%	Soda and food purchases
24-5-211-40691-000 Admin Misc Expend		500	0	500	500	500	0.0%	
24-5-211-40880-000 Admin Scholarships		500	0	500	500	500	0.0%	
<b>TOTAL PARKS &amp; RECREATION SPECIAL REVENUE FUND EXPENDITURES</b>	<b>0</b>	<b>15,500</b>	<b>25,931</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0.0%</b>	

<b>City of Franklin, New Hampshire</b>									
FY2021 Budget									
Expenditures									
		FY 2020			FY2021 Budget				
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)		Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures	Account Detail
<b>OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>									
25-0-000-40110-000 FT Wages		7,014	10,491		7,014	10,500	10,500	49.7%	\$42/hour officer rate 250 hours
25-0-000-40220-000 FICA		0	9		15	0	0	#DIV/0!	6.2% (set by federal government)
25-0-000-40225-000 Medicare		102	152		102	152	152	49.3%	1.45% (set by federal government)
25-0-000-40230-000 NHRS		2,064	0		1,995	2,985	2,985	44.6%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
25-0-000-40260-000 WC Ins		169	0		186	335	335	98.5%	10.2% increase in contribution rates from FY20; premiums are a % of wages
25-0-000-40850-000 Spec Fund Expend		1,005	0		1,042	1,527	1,527	52.0%	Administrative fee retained by fund
<b>TOTAL OUTSIDE POLICE DETAILS SPECIAL REVENUE FUND EXPENDITURES</b>	<b>0</b>	<b>10,354</b>	<b>10,652</b>		<b>10,354</b>	<b>15,500</b>	<b>15,500</b>	<b>49.7%</b>	
<b>LIBRARY SPECIAL REVENUE FUND EXPENDITURES</b> <i>The Franklin Public Library provides free and equal access to information and ideas through books, programs, and other resources (including computers) to all members of the community.</i>									
31-5-521-40110-000 Admin FT Wages		138,744	125,080		145,407	122,601	122,601	-11.6%	Library Director (Sargent); Children's Librarian (Leighton); Library Assistant (Open)
31-5-521-40120-000 Admin PT Wages		2,858	0		2,870	2,847	2,847	-0.4%	Library page (Open)
31-5-521-40210-000 Admin Health & Dental Ins		55,740	47,969		61,594	26,779	26,779	-52.0%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
31-5-521-40215-000 Admin Life Ins		1,085	1,000		1,164	825	825	-23.9%	
31-5-521-40220-000 Admin FICA		8,779	7,740		9,193	7,778	7,778	-11.4%	6.2% (set by federal government)
31-5-521-40225-000 Admin Medicare		2,053	1,810		2,150	1,819	1,819	-11.4%	1.45% (set by federal government)
31-5-521-40230-000 Admin NHRS		15,498	13,372		16,242	11,566	11,566	-25.4%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
31-5-521-40250-000 Admin Unemployment		108	95		93	93	93	-13.9%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
31-5-521-40260-000 Admin WC Ins		390	369		355	301	301	-22.9%	10.2% increase in contribution rates from FY20; premiums are a % of wages
31-5-521-40433-000 Library Service Contracts		20,000	174,334		20,000	20,000	20,000	0.0%	computer network, Wi-Fi, elevator, telephone, photocopier, microfilm machine
31-5-521-40439-000 Admin Other Contracted Services		17,160	0		17,160	17,160	17,160	0.0%	Contribution to city-wide cleaning personnel
31-5-521-40560-000 Admin Membership/Dues		500	240		500	500	500	0.0%	NHLA (2) & NHLTA (7)
31-5-521-40620-000 Admin Supplies - Office		3,000	1,409		3,000	3,000	3,000	0.0%	paper products, copy paper, toner cartridges, misc. office supplies, postage
31-5-521-40670-000 Admin Books & Pub		20,000	10,264		16,000	16,000	16,000	-20.0%	books, newspapers, magazines, DVDs, CDs, Overdrive membership, museum passes
31-5-521-40685-000 Admin Supplies - Spec Program		4,370	0		4,370	4,370	4,370	0.0%	summer reading programs, community day, school vacation events

<b>City of Franklin, New Hampshire</b>								
FY2021 Budget								
Expenditures								
		FY 2020			FY2021 Budget			
	Prior Year Encumbrances	Council Adopted Expenditures	Actual Expenditures (thru 05/31/20 Unadjusted)		Department Proposed Expenditures	Managers Proposed Expenditures	City Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenditures
								Account Detail
31-5-521-40813-000 Library Utilities		12,000	11,196		16,000	16,000	16,000	33.3%
TOTAL LIBRARY SPECIAL REVENUE FUND EXPENDITURES	0	302,284	394,877		316,100	251,640	251,640	-16.8%

<b>City of Franklin, New Hampshire</b>							
FY2021 Budget							
Expenses							
	FY 2020		FY2021 Budget				
	Council Adopted Expenditures	Actual Expenditures (thru 5/31/20 Unadjusted)	Department Proposed Expenditures	Managers Proposed Expenditures	Council Adopted Expenditures	% Change Over Prior Year Appropriated Expenses	Account Detail
<b>WATER ENTERPRISE FUND</b>							
<b>Water Administration</b>							
21-0-331-40110-000 Water Admin FT Wages	301,195	282,012	311,189	300,310	300,310	-0.3%	UPDATE % -- Water Treatment Working Foreman (Leifester 90%);Water Distribution/Sewer Working Foreman ( K.Kreis 50%); Heavy Equipment Operator II in Treatment (open); Heavy Equipment Operator I (Laquadara); ; Light Equipment Operator (Allesandro);Light Equipment Operator in water/sewer(open); City Clerk's Office (Gargano, Morang, Davis 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Kulacz 5%); MSD Director (Sullivan 45%); MSD Deputy Director (Hanscom 65%); MSD Account Clerk (Creasey 45%); Mechanical Garage Wages (Small, Lutz 5%)
21-0-331-40140-000 Water Admin OT Wages	42,000	36,213	42,000	30,000	30,000	-28.6%	
21-0-331-40210-000 Water Admin Health & Dental Ins	127,413	132,153	181,296	182,569	182,569	43.3%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
21-0-331-40215-000 Water Admin Life Ins	2,342	2,150	2,477	2,405	2,405	2.7%	
21-0-331-40220-000 Water Admin FICA	21,278	19,602	21,826	20,479	20,479	-3.8%	6.2% (set by federal government)
21-0-331-40225-000 Water Admin Medicare	4,976	4,590	5,105	4,790	4,790	-3.7%	1.45% (set by federal government)
21-0-331-40230-000 Water Admin NHRS	38,335	35,064	39,323	36,896	36,896	-3.8%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
21-0-331-40250-000 Water Admin Unemployment	223	196	192	193	193	-13.5%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
21-0-331-40260-000 Water Admin WC Ins	8,834	8,357	7,700	7,264	7,264	-17.8%	10.2% increase in contribution rates from FY20; premiums are a % of wages
21-0-331-40291-000 Water Admin Staff Devel	3,200	1,872	3,200	3,200	3,200	0.0%	6 NHDES certified operators required by State. Costs include annual mandatory training and license costs. 4 new employees are unlicensed
21-0-331-40320-000 Water Admin Legal	500	0	300	300	300	-40.0%	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	2,363	2,363	3,375	3,375	3,375	42.8%	Portion of audit of Water fund (15%)
21-0-331-40335-000 Water Admin Engineering	6,000	0	6,000	6,000	6,000	0.0%	Cost to include contract engineering work (Levy) and GIS mapping/data collection
21-0-331-40341-000 Water Admin Telephone	3,879	3,724	4,129	4,129	4,129	6.4%	(5) Cell phones, office phones including Tannery Street and Water Treatment Plant Digsafe; SCADA communications etc. (50% Water; 50% Sewer)
21-0-331-40342-000 Water Admin Software Maint	9,276	8,355	10,631	10,631	10,631	14.6%	AccuFund & Avitar support and maintenance; Avitar software; IT Contract
21-0-331-40350-000 Medical	1,100	711	900	900	900	-18.2%	random drug testing, annual physicals, pre-employment physicals
21-0-331-40410-000 Water Admin Electricity	2,500	2,863	3,139	3,139	3,139	25.6%	50% Administration Building

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-331-40411-000 Water Admin Heating Oil/Gas	1,950	2,267	2,010	2,010	2,010	3.1%	50% Administration Building
21-0-331-40430-000 Water Admin Bldg Repairs & Maint	300	109	200	200	200	-33.3%	Paper towels, etc.; any repairs to office building (Water Fund share)
21-0-331-40439-000 Water Admin Other Contracted Services	4,560	16	3,400	3,400	3,400	-25.4%	50% Of Cleaning Contract; Background Checks, data collection for mapping
21-0-331-40440-000 Water Admin Equip Lease	400	306	400	400	400	0.0%	Portion of MSD office copier
21-0-331-40521-000 Water Admin General Liability	37,950	37,950	41,400	41,400	41,400	9.1%	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	200	200	200	-50.0%	Legal notices as needed; newspaper ads
21-0-331-40560-000 Water Admin Membership/Dues	1,100	1,191	1,100	1,100	1,100	0.0%	AWWA, GSRWW, NHWWA, NEWWA (Water Dept. training dues required to participate)
21-0-331-40620-000 Water Admin Supplies - Office	700	606	700	700	700	0.0%	Paper, pens, etc. for Water Dept.
21-0-331-40625-000 Water Admin Postage	3,500	2,128	2,550	2,550	2,550	-27.1%	Mailing Bills for Water Dept.
21-0-331-40840-000 Water Admin PILOT	2,032	1,871	2,412	2,412	2,412	18.7%	Payment in lieu of taxes for Water Dept. land in Sanbornton
21-0-331-40980-000 Water Admin Debt Serv - Princ	504,367	292,848	338,034	338,034	338,034	-33.0%	\$130,180 USDA Rural Development (Water Treatment Facility - expires 2040); \$85,808 DWSRF West Franklin Water Tanks (expires 2034); \$53,924 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027), \$28,122 Pleasant St. PRV (expires 2029) (Place holder for New Hampton Rd Water Main Project \$40,000)
21-0-331-40981-000 Water Admin Debt Serv - Interest	95,007	149,301	251,186	251,186	251,186	164.4%	\$57,848 USDA Rural Development (Water Treatment Facility - expires 2040); \$ 75,727 DWSRF West Franklin Water Tanks (expires 2034); \$ 4,797 Cross Street Rehabilitation/US3 Water Main Relocation Projects (expires 2027); \$ 2,813 Pleasant Street PRV (expires 2029) ; New Hampton Rd. Water Main Replacement place holder \$110,000
<b>Total Water Administration</b>	<b>1,228,680</b>	<b>1,028,819</b>	<b>1,287,373</b>	<b>1,261,172</b>	<b>1,261,171</b>	<b>2.6%</b>	
<b>Water Distribution</b>							

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-332-40430-000 Water Operations Bldg Repairs & Maint	500	0	500	500	500	0.0%	All Facilities
21-0-332-40439-000 Water Operations Other Contracted Services	59,820	68,438	62,000	62,000	62,000	3.6%	2,495 Service Connections and 52 miles of pipe; outside contract work for water service and water main repairs and replacements; taps, emergency repairs of meter tests.
21-0-332-40610-000 Water Operations Supplies - Operating	45,000	59,561	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 repair ongoing
21-0-332-40611-000 Water Operations Supplies - Spec Department	200	2,283	800	800	800	300.0%	Purchase of biodegradable antifreeze for winterizing hydrants + other chemicals
21-0-332-40636-000 Water Operations Fuel Gas/Diesel	17,500	20,398	17,500	17,500	17,500	0.0%	Fuel, motor oil, hydraulic oil for motorized equipment ( Note: Snow and ice fuel need to be evaluated and separated by an avg.%)
21-0-332-40642-000 Water Operations Uniforms	6,811	6,828	7,200	7,200	7,200	5.7%	Uniforms, boots, gloves, safety equipment (4 Water+2 Sewer employees) Personal Protective Equipment (PPE)
21-0-332-40660-000 Water Operations Vehicle Maint	15,000	67,948	24,000	24,000	24,000	60.0%	Repairs to 2 vans, (service truck 50% water + sewer), backhoe, 1 ton and 6 wheel dump trucks. Aging equipment reflects cost increase
21-0-332-40740-000 Water Operations CO - Mach & Equip	10,000	213	32,400	32,400	32,400	224.0%	Ongoing meter repair,inventory and replacement; misc. repairs to water department machinery and equipment 36 @ \$275 each(9,900). 25% of #13 Service truck repl. (\$22,500)
21-0-332-40798-000 Water Operations CO - Infrastructure	342,300	294,759	192,000	204,000	215,293	-37.1%	Acme 1 Well + Franklin Falls Well, and Pump Rehabilitation Projects ( \$70,000 each) = 140 000; Replace service connections+ hydrants from old 8 inch to new 12 inch water main No. Main St. (\$52,000) other unforeseen emergency projects
21-0-332-40798-443 Water Operations CO - Infrastructure Asset Management Inventory	34,800	3,000	40,000	40,000	40,000	14.9%	NHDES Asset Management Grant \$40,000 offset by 50% grant match of \$20,000 see revenue line item # 21-3-000-35090
<b>Total Water Distribution</b>	<b>531,931</b>	<b>523,428</b>	<b>421,400</b>	<b>433,400</b>	<b>444,693</b>	-16.4%	
<b>Water Supply</b>	Excludes Water Treatment Facility						
21-0-333-40345-000 Water Supply/Distrib Equip Maint	2,000	0	500	500	500	-75.0%	General maintenance
21-0-333-40410-000 Water Supply/Distrib Electricity	63,500	72,427	77,182	77,182	77,182	21.5%	Electrical costs for all system buildings except WTP and pumping stations; propane for emergency generators
21-0-333-40411-000 Water Supply/Distrib Heating Oil/Gas	6,200	7,135	5,932	5,932	5,932	-4.3%	Cost to heat pumping stations, water garage and other buildings except WTP
21-0-333-40430-000 Water Supply/Distrib Bldg Repairs & Maint	5,000	639	2,500	2,500	2,500	-50.0%	(6) pumping stations and Tannery Street garage + WTP maintenance and upkeep



<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
21-0-333-40439-000 Water Supply/Distrib Other Contracted Services	3,900	5,543	3,724	3,724	3,724	-4.5%	State DES water testing & specialty testing by private labs
21-0-333-40610-000 Water Supply/Distrib Supplies - Operating	7,650	9,493	6,800	6,800	6,800	-11.1%	Disinfection chemicals and soda ash for Sanbornton pumping station
<b>Total Water Supply</b>	<b>88,250</b>	<b>95,238</b>	<b>96,638</b>	<b>96,638</b>	<b>96,638</b>	<b>9.5%</b>	
<b>Water Treatment Facility</b>							
21-0-334-40410-000 Electricity-Water Treatment Facility	52,500	30,019	43,500	43,500	43,500	-17.1%	Electrical cost for Acme wells 1 and 2 and Water Treatment Facility; lights, cost to pump and produce potable water.
21-0-334-40411-000 Heating Oil/Gas - Water Treatment Facility	4,200	0	4,200	4,200	4,200	0.0%	
21-0-334-40430-000 Water Treatment Facility Bldg Repairs & Maint	2,500	9,606	11,500	11,500	11,500	360.0%	Complete inventory to maintain and repair and replace pumps valves and other propriatoy equipment/ Resource Room Retrofits for plans and staff training.
21-0-334-40490-000 Water Treatment Facility Other Property Service	21,260	37,960	126,900	126,900	126,900	496.9%	Plant operations; Roberts, Inc. Filters(\$9,600); HVAC(\$1200.00); calibration of meters(\$800) N.E.Integration Plant upgrades year 1 of3 (\$115,300)
21-0-334-40610-000 Operating Supplies - Water Treatment Facility	34,500	33,441	32,500	32,500	32,500	-5.8%	Sodium hypochlorite + soda ash costs for water treatment facility and Sanbornton supplies for meters and testing equipment.
<b>Total Water Treatment Facility</b>	<b>114,960</b>	<b>111,025</b>	<b>218,600</b>	<b>218,600</b>	<b>218,600</b>	<b>90.2%</b>	
<b>TOTAL WATER ENTERPRISE FUND EXPENSES</b>	<b>1,963,821</b>	<b>1,758,510</b>	<b>2,024,011</b>	<b>2,009,809</b>	<b>2,021,102</b>	<b>2.9%</b>	
<b>SEWER ENTERPRISE FUND</b>							
<b>Sewer Administration</b>							
22-0-321-40110-000 Sewer Internal Operations FT Wages	139,764	103,773	167,419	161,638	161,638	15.7%	UPDATE %- Water Treatment Working Foreman (Leifester 10%);Water Distribution/Sewer Working Foreman ( K.Kreis 50%); Heavy Equipment Operator II in Treatment (open); Heavy Equipment Operator I (Laquadara) ; Light Equipment Operator (Allesandro);Light Equipment Operator in water/sewer(open); City Clerk's Office (Gargano, Morang, Davis 17.5%); Finance Director (Gaudette 10%); Accountant (Newton 10%); Finance Assistant (Kulacz 5%); MSD Director (Sullivan 15%); MSD Deputy Director (Hanscom 15%); MSD Account Clerk (Creasey 15%); Mechanical Garage Wages (Small, Lutz 5% )

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
22-0-321-40140-000 Sewer Internal Operations OT Wages	11,000	8,211	11,000	11,000	11,000	0.0%	Emergency call ins off hours
22-0-321-40210-000 Sewer Internal Operations Health & Dental Ins	72,889	57,281	113,278	114,550	114,550	57.2%	Medical (New Hampshire Interlocal Trust Harvard Pilgrim) an 10.98% increase in premiums over FY20 rates
22-0-321-40215-000 Sewer Internal Operations Life Ins	1,088	767	1,333	1,299	1,299	19.4%	
22-0-321-40220-000 Sewer Internal Operations FICA	9,347	6,882	10,991	10,704	10,704	14.5%	6.2% (set by federal government)
22-0-321-40225-000 Sewer Internal Operations Medicare	2,186	1,611	2,570	2,503	2,503	14.5%	1.45% (set by federal government)
22-0-321-40230-000 Sewer Internal Operations NHRS	16,840	11,057	19,801	19,284	19,284	14.5%	Retirement rates as of 7/1/20: 11.17% employee, 17.80% teacher, 28.43% police, 30.09% fire
22-0-321-40250-000 Sewer Internal Operations Unemployment	112	98	109	109	109	-2.4%	12.8% rate decrease from FY20; premiums are allocated per regularly scheduled employee
22-0-321-40260-000 Sewer Internal Operations WC Ins	3,506	3,317	3,421	3,306	3,306	-5.7%	10.2% increase in contribution rates from FY20; 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	1,935	1,935	1,125	1,125	1,125	-41.9%	Portion of audit for Sewer Dept. (5%)
22-0-321-40335-000 Sewer Internal Operations Engineering	10,000	425	5,000	5,000	5,000	-50.0%	Preliminary engineering work for projects; any other sewer related engineering items \$10,000 and NHDES/USEPA/NPDES permit requirements.
22-0-321-40341-000 Telephone - Sewer	600	389	423	423	423	-29.5%	Metrocast (phone & internet) - 50% water/sewer garage
22-0-321-40342-000 Sewer Internal Operations Software Maint	4,644	4,109	6,065	6,065	6,065	30.6%	AccuFund & Avitar support and maintenance; Avitar software; IT Contract
22-0-321-40350-000 Medical - Sewer	300	179	500	500	500	66.7%	random drug testing, annual physicals, etc.
22-0-321-40410-000 Sewer Internal Operations Electricity	2,100	2,528	2,650	2,650	2,650	26.2%	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	1,400	1,676	1,400	1,400	1,400	0.0%	50% water/sewer Tannery Street garage
22-0-321-40430-000 Bldg Maint - Sewer	400	0	400	400	400	0.0%	50% supplies at water/sewer Tannery Street garage
22-0-321-40439-000 Sewer Internal Operations Other Contracted Services	15,000	5,634	15,000	15,000	15,000	0.0%	Maintenance of 1886 sewer connections & 27 miles City sanitary sewer system. Numerous ongoing and unidentifiable line failures
22-0-321-40440-000 Sewer Internal Operations Equip Lease	472	306	363	363	363	-23.1%	Portion of MSD office copier

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
22-0-321-40521-000 Sewer Internal Operations General Liability	8,250	8,250	9,000	9,000	9,000	9.1%	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	300	0	200	200	200	-33.3%	Paper, pens, general office materials
22-0-321-40611-000 Sewer Internal Operations Supplies - Spec Department	12,000	9,758	12,000	12,000	12,000	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	154	500	500	500	-66.7%	Printing costs for billing and other office supplies. 1/3 of copier maintenance
22-0-321-40625-000 Sewer Internal Operations Postage	2,600	2,021	2,349	2,349	2,349	-9.7%	Postage for mailing sewer bills
22-0-321-40660-000 Sewer Internal Operations Vehicle Maint	3,000	5,156	4,500	4,500	4,500	50.0%	Parts for 2 jet rodders, 1 ton dump truck (50%), sewer van, excavator.
22-0-321-40740-000 Sewer Internal Operations CO - Mach & Equip	28,241	0	95,741	95,741	67,500	139.0%	Replace water/sewer service truck #13 (\$67,500)
22-0-321-40798-000 Sewer Internal Operations CO - Infrastructure	260,000	24,286	265,000	265,000	269,241	3.6%	9th Year required implementation of USEPA/ NPDES permit- including operation & maintenance plan requirements. Meter replacement (\$10,000); NHDES/CWSRF grant revenue (\$105,000) to offset cost for CCTV Sewer System (\$120,000) ;Inflow and Infiltration Reduction Program implementation based on CCTV findings.(\$30,000) \$43,229.12 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026) \$11,222.22 NHDES/SRF Loan for North Main/Route11/Kidder Avenue sewer main replacement project (expires 2026)
22-0-321-40980-000 Sewer Internal Operations Debt Serv - Princ	41,827	41,827	43,229	43,229	43,229	3.4%	
22-0-321-40981-000 Sewer Internal Operations Debt Serv - Interest	12,624	12,624	11,222	11,222	11,222	-11.1%	
<b>Total Sewer Administration</b>	<b>665,425</b>	<b>314,255</b>	<b>808,089</b>	<b>802,560</b>	<b>778,560</b>	<b>17.0%</b>	
<b>Sewer External Operations</b>	Winnepesaukee River Basin Program - 10 community program with shared costs based on a formula established in the 70's. Program is operated by State of New Hampshire with a local advisory board made up of participating communities.						
22-0-322-40581-000 Sewer External Operations WSPCC Admin	201,985	130,196	212,084	212,084	212,084	5.0%	Franklin is 16% of total WRBP cost
22-0-322-40582-000 Sewer External Operations WSPCC Capital	281,171	199,569	193,500	193,500	193,500	-31.2%	Franklin is 22% of total WRBP cost

<b>City of Franklin, New Hampshire</b>							
<b>FY2021 Budget</b>							
<b>Expenses</b>							
	<b>FY 2020</b>		<b>FY2021 Budget</b>				
	<b>Council Adopted Expenditures</b>	<b>Actual Expenditures (thru 5/31/20 Unadjusted)</b>	<b>Department Proposed Expenditures</b>	<b>Managers Proposed Expenditures</b>	<b>Council Adopted Expenditures</b>	<b>% Change Over Prior Year Appropriated Expenses</b>	<b>Account Detail</b>
22-0-322-40583-000 Sewer External Operations WSPCC O & M Costs	401,322	510,108	421,388	421,388	421,388	5.0%	Franklin is 16% of total WRBP cost
22-0-322-40584-000 Sewer External Operations WSPCC Replacement Costs	42,365	59,461	55,018	55,018	55,018	29.9%	Franklin is 8% of total WRBP cost
<b>Total Sewer External Operations</b>	<b>926,843</b>	<b>899,334</b>	<b>881,990</b>	<b>881,990</b>	<b>881,990</b>	-4.8%	Franklin's share for Administrative Cost's under WRBP current assessment formula
<b>TOTAL SEWER ENTERPRISE FUND EXPENSES</b>	<b>1,592,268</b>	<b>1,213,588</b>	<b>1,690,079</b>	<b>1,684,550</b>	<b>1,660,550</b>	4.3%	

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**SECTION 9 - GENERAL FUND REVENUE & EXPENDITURE HISTORY**

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-1-301-40130-000 Mayor/City Council Elected Official Wages	4,550	4,850	2,400	4,550	4,325
01-1-301-40220-000 Mayor/City Council FICA	282	301	149	282	268
01-1-301-40225-000 Mayor/City Council Medicare	66	70	35	66	63
01-1-301-40260-000 Mayor/City Council WC Ins	16	16	6	12	11
01-1-301-40560-000 Mayor/City Council Membership/Dues	5,985	6,059	6,225	6,455	6,663
01-1-301-40611-000 Mayor/City Council Supplies - Spec Department	419	506	539	793	859
01-1-302-40110-000 City Mgr Office FT Wages	144,039	140,181	149,642	101,056	139,074
01-1-302-40110-435 City Manager FT Wages USDA Rural Tech Assistance		17,750	31,935	25,000	45,000
01-1-302-40140-000 City Mgr Office OT Wages	1,821	1,357	2,501	2,821	6,767
01-1-302-40210-000 City Mgr Office Health & Dental Ins	33,411	26,252	24,065	7,845	41,316
01-1-302-40215-000 City Mgr Office Life Ins	1,248	1,158	1,245	539	1,178
01-1-302-40220-000 City Mgr Office FICA	9,034	9,015	9,246	6,268	8,885
01-1-302-40225-000 City Mgr Office Medicare	2,114	2,100	2,162	1,476	2,155
01-1-302-40230-000 City Mgr Office NHRS	15,084	14,995	15,691	8,906	17,341
01-1-302-40250-000 City Mgr Office Unemployment	89	76	70	77	72
01-1-302-40260-000 City Mgr Office WC Ins	348	359	372	371	385
01-1-302-40290-000 City Mgr Office Prof Devel	1,250	394	3,594	74	636
01-1-302-40291-000 City Mgr Office Staff Devel				400	0
01-1-302-40341-000 City Mgr Office Telephone	2,129	1,386	1,158	1,313	1,175
01-1-302-40390-000 City Mgr Office Other Prof Services					
01-1-302-40491-000 City Mgr Office - Nuisance Abatement	19,718	9,301	74,184	52,168	74,730
01-1-302-40529-000 City Mgr Office - Joint Loss Safety	260	437	394	1,162	0
01-1-302-40560-000 City Mgr Office Membership/Dues	1,102	1,158	1,178	1,093	300
01-1-302-40599-000 City Mgr Office - Contingent Grant	37,647	70,981	30,958	70,647	30,606
01-1-302-40599-404 City Manager Contingent Grant Drug Free Communities	63,999	74,591	83,123	66,566	39,681
01-1-302-40611-000 City Manager Supplies - Spec Department					
01-1-302-40625-000 City Mgr Office Postage	223	110	1,464	91	109
01-1-302-40670-000 City Mgr Office Books & Pub	367	380	432	280	291
01-1-302-40898-000 City Mgr Office Contingency	8,404	5,806	38,502	32,749	28,709
01-1-401-40110-000 City Clerk/Tax FT Wages	108,252	104,033	98,012	99,026	102,770
01-1-401-40210-000 City Clerk/Tax Health & Dental Ins	30,290	29,163	44,379	60,147	69,353

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-1-401-40215-000 City Clerk/Tax Life Ins	827	779	810	820	849
01-1-401-40220-000 City Clerk/Tax FICA	6,699	6,500	6,269	6,059	6,275
01-1-401-40225-000 City Clerk/Tax Medicare	1,559	1,498	1,465	1,417	1,468
01-1-401-40230-000 City Clerk/Tax NHRS	10,201	11,166	11,117	11,271	11,752
01-1-401-40250-000 City Clerk/Tax Unemployment	107	91	84	92	87
01-1-401-40260-000 City Clerk/Tax WC Ins	260	260	260	257	271
01-1-401-40290-000 City Clerk/Tax Prof Devel	1,225	837	1,367	1,393	1,398
01-1-401-40341-000 City Clerk/Tax Telephone	555	479	386	386	386
01-1-401-40390-000 City Clerk/Tax Other Prof Serv.	1,832	1,716	1,780	1,555	1,880
01-1-401-40391-000 City Clerk/Tax Code Book	2,749	4,974	1,195	3,970	3,241
01-1-401-40440-000 City Clerk/Tax Equip Lease	1,059	1,171	1,148	759	865
01-1-401-40550-000 City Clerk/Tax Printing	240	446	440	740	232
01-1-401-40560-000 City Clerk/Tax Membership/Dues	60	70	85	95	75
01-1-401-40611-000 City Clerk/Tax Supplies - Spec Department	927	749	1,356	751	1,258
01-1-401-40625-000 City Clerk/Tax Postage	8,126	8,378	7,972	7,632	7,381
01-1-401-40626-000 City Clerk/Tax Registry Fees	1,164	1,082	955	1,010	699
01-1-401-40670-000 City Clerk/Tax Books & Pub	230	180	265	236	400
01-1-403-40130-000 Elections Elected Official Wages	10,313	8,850	10,754	2,721	9,387
01-1-403-40260-000 Elections WC Ins	45	31	35	12	35
01-1-403-40439-000 Elections Other Contracted Services	600	600	675	675	750
01-1-403-40611-000 Elections Supplies - Spec Department	4,205	7,259	8,163	9,979	5,970
01-1-403-40625-000 Elections Postage	67	73	153	11	90
01-1-501-40110-000 Finance Office FT Wages	139,922	144,605	148,768	161,065	145,934
01-1-501-40130-000 Finance Office Elected Official Wages	1,475	1,339	1,513	1,523	1,500
01-1-501-40140-000 Finance Office OT Wages			24	1,276	1,381
01-1-501-40210-000 Finance Office Health & Dental Ins	55,328	54,427	55,095	62,495	57,525
01-1-501-40215-000 Finance Office Life Ins	1,136	1,163	1,198	1,219	1,066
01-1-501-40220-000 Finance Office FICA	8,699	8,986	9,150	9,337	9,088
01-1-501-40225-000 Finance Office Medicare	2,009	2,058	2,140	2,183	2,125
01-1-501-40230-000 Finance Office NHRS	16,032	16,237	16,850	19,274	16,105
01-1-501-40250-000 Finance Office Unemployment	110	93	86	94	88

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-1-501-40260-000 Finance Office WC Ins	335	346	387	386	399
01-1-501-40290-000 Finance Office Prof Devel	735	793	1,388	135	2,438
01-1-501-40291-000 Finance Office Staff Devel	798	472	1,425	236	434
01-1-501-40330-000 Finance Office Audit	38,169	24,150	21,650	13,954	19,309
01-1-501-40560-000 Finance Office Membership/Dues	484	484	469	564	444
01-1-501-40625-000 Finance Office Postage	2,455	2,453	1,964	1,957	1,992
01-1-501-40670-000 Finance Office Books & Pub	1,599	777	789	802	815
01-1-503-40110-000 Assessing FT Wages	46,342	46,805	45,518	49,780	48,109
01-1-503-40140-000 Assessing OT Wages			556	419	0
01-1-503-40210-000 Assessing Health & Dental Ins	8,793	8,475	9,425	9,994	0
01-1-503-40215-000 Assessing Life Ins	374	374	374	328	338
01-1-503-40220-000 Assessing FICA	2,873	2,902	2,856	3,067	2,863
01-1-503-40225-000 Assessing Medicare	672	679	668	717	670
01-1-503-40230-000 Assessing NHRS	4,986	5,226	5,146	5,619	4,660
01-1-503-40250-000 Assessing Unemployment	45	38	35	39	36
01-1-503-40260-000 Assessing WC Ins	110	113	120	118	107
01-1-503-40291-000 Assessing Staff Devel				278	342
01-1-503-40336-000 Assessing Assessing	92,047	73,074	72,244	80,228	81,122
01-1-503-40341-000 Assessing Telephone	260	200	194	194	194
01-1-503-40342-000 Assessing Software Maint	5,905	5,450	8,820		
01-1-503-40440-000 Assessing Equip Lease	863	956	998	913	915
01-1-503-40560-000 Assessing Membership/Dues	218	416	218	20	390
01-1-503-40610-000 Assessing Supplies - Operating	97	35	38	0	136
01-1-503-40625-000 Assessing Postage	486	373	633	296	729
01-1-506-40342-000 IT Software Maint	10,428	19,661	22,200	23,204	33,895
01-1-506-40390-000 IT Other Prof Serv.	66,018	34,475	37,259	47,051	80,805
01-1-531-40320-000 General Legal Legal	29,266	22,129	22,980	28,771	30,005
01-1-531-40324-000 General Legal Legal - ZBA			2,650		
01-1-531-40325-000 General Legal Outside Legal	76			2,547	0
01-1-911-40110-000 Planning FT Wages	109,896	106,946	120,538	122,420	124,200
01-1-911-40210-000 Planning Health & Dental Ins	8,919	5,110			



<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-1-911-40215-000 Planning Life Ins	613	630	653	669	673
01-1-911-40220-000 Planning FICA	7,178	6,745	7,473	7,590	7,700
01-1-911-40225-000 Planning Medicare	1,652	1,541	1,748	1,775	1,801
01-1-911-40230-000 Planning NHRS	8,294	8,934	9,256	9,514	9,715
01-1-911-40250-000 Planning Unemployment	89	76	70	77	72
01-1-911-40260-000 Planning WC Ins	262	3,961	4,394	4,395	4,526
01-1-911-40290-000 Planning Prof Devel		80		0	0
01-1-911-40291-000 Planning Staff Devel	110	90	70	40	0
01-1-911-40341-000 Planning Telephone	520	400	387	387	388
01-1-911-40439-000 Planning Other Contracted Services	3,500	3,716	3,700	3,700	3,700
01-1-911-40440-000 Planning Equip Lease	863	956	998	1,033	915
01-1-911-40560-000 Planning Membership/Dues	6,111	6,304	6,304	6,305	6,456
01-1-911-40625-000 Planning Postage	1,693	1,319	805	1,455	1,787
01-1-911-40670-000 Planning Books & Pub	134	123	131	136	148
01-1-941-40410-000 City Hall Electricity	5,273	4,749	4,938	4,423	4,735
01-1-941-40411-000 City Hall Heating Oil/Gas	19,093	11,029	12,281	11,904	14,743
01-1-941-40412-000 City Hall Water/Sewer	1,112	1,486	1,868	2,847	2,333
01-1-941-40430-000 City Hall Bldg Repairs & Maint	3,411	4,208	2,989	1,417	1,346
01-1-941-40439-000 City Hall Other Contracted Services	29,077	58,084	38,956	20,855	29,079
01-1-941-40610-000 City Hall Supplies - Operating					
01-1-941-40690-000 City Hall Misc Supplies		1,212	468	1,469	2,307
01-1-942-40410-000 Parks & Beaches Electricity	956	6,031	6,988	6,488	6,604
01-1-942-40411-000 Parks & Beaches Heating Oil/Gas	7,905	8,687	7,482	8,278	9,122
01-1-942-40412-000 Parks & Beaches Water/Sewer	12,250	1,127	826	884	817
01-1-942-40430-000 Parks & Beaches Bldg Repairs & Maint	1,988	5,756	5,523	6,827	6,722
01-1-942-40439-000 Parks & Beaches Other Contracted Services	2,551	17,976	21,954	19,732	34,670
01-1-942-40690-000 Parks & Beaches Misc Supplies	22,097	10,415	19,455	11,661	6,026
01-1-943-40411-000 Odell Cottage Heating Oil/Gas	2,683	1,488	1,857	1,707	2,456
01-1-943-40412-000 Odell Cottage Water/Sewer	2,248	200	213	243	241
01-1-943-40430-000 Odell Cottage Bldg Repairs & Maint	160		227		10,465
01-1-944-40410-000 Bessie Rowell Electricity	16,002	17,693	18,987	21,851	22,717

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-1-944-40411-000 Bessie Rowell Heating Oil/Gas	22,758	19,665	19,945	18,261	21,886
01-1-944-40412-000 Bessie Rowell Water/Sewer	4,902	6,175	6,639	5,940	7,330
01-1-944-40430-000 Bessie Rowell Bldg Repairs & Maint	6,729	21,054	3,152	962	3,372
01-1-944-40439-000 Bessie Rowell Other Contracted Services	10,560	11,843	18,456	11,465	18,513
01-1-944-40690-000 Bessie Rowell Misc Supplies	7,020	5,296	5,289	9,104	6,891
01-1-961-40521-000 Property Ins General Liability	77,682	91,053	95,876	108,659	112,362
01-1-961-40528-000 Property Ins Gen Liab Deduct	2,000	1,782	5,374	969	10,763
01-1-991-40299-000 City Hall Travel	1,521	759	1,056	355	900
01-1-991-40440-000 Gen Gov/City Hall Equip Lease	7,218	6,103	7,014	7,842	8,080
01-1-991-40551-000 Gen Gov/City Hall Advert/Legal Notices	4,479	5,727	5,066	4,687	6,956
01-1-991-40610-000 Gen Gov/City Hall Supplies - Operating	10,696	10,902	11,421	8,789	12,374
01-2-101-40110-000 Police Admin FT Wages	199,191	207,360	221,922	225,718	239,605
01-2-101-40210-000 Police Admin Health & Dental Ins	24,492	24,062	24,065	27,372	29,957
01-2-101-40215-000 Police Admin Life Ins	1,496	1,577	1,590	1,586	1,679
01-2-101-40220-000 Police Admin FICA	2,707	2,832	3,596	3,764	3,914
01-2-101-40225-000 Police Admin Medicare	2,928	3,006	3,217	3,236	3,474
01-2-101-40230-000 Police Admin NHRS	42,878	46,015	46,655	51,685	55,058
01-2-101-40250-000 Police Admin Unemployment	134	113	124	151	138
01-2-101-40260-000 Police Admin WC Ins	3,413	3,547	3,876	3,832	4,171
01-2-101-40291-000 Police Admin Staff Devel	9,499	9,397	3,718	21,908	10,748
01-2-101-40345-000 Police Admin Equip Maint				96	0
01-2-101-40350-000 Police Admin Medical	657	872	1,171	1,707	1,579
01-2-101-40440-000 Police Admin Equip Lease	1,603	1,746	1,892	1,620	1,830
01-2-101-40551-000 Police Admin Advert/Legal Notices	783	1,243	1,609	3,121	2,186
01-2-101-40560-000 Police Admin Membership/Dues	1,440	1,591	1,371	1,578	1,365
01-2-101-40610-000 Police Admin Supplies - Operating	10,466	9,415	11,727	16,838	15,874
01-2-101-40625-000 Police Admin Postage	681	1,231	1,350	1,006	683
01-2-101-40642-000 Police Admin Uniforms	401	214	479	2,143	1,817
01-2-101-40643-000 Police Admin Uniform Cleaning	4,968	4,068	3,588	3,440	3,517
01-2-102-40110-000 Investigation FT Wages	211,748	229,787	253,610	265,814	251,591
01-2-102-40140-000 Investigation OT Wages	15,217	14,144	15,274	15,993	17,213

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-102-40210-000 Investigation Health & Dental Ins	52,359	54,835	51,994	58,560	48,394
01-2-102-40215-000 Investigation Life Ins	1,676	2,046	1,990	2,030	1,653
01-2-102-40220-000 Investigation FICA	6,647	6,491	6,572	6,577	3,693
01-2-102-40225-000 Investigation Medicare	3,289	3,557	3,921	4,114	3,524
01-2-102-40230-000 Investigation NHRS	46,847	60,967	55,748	65,924	62,546
01-2-102-40250-000 Investigation Unemployment	268	227	209	231	216
01-2-102-40260-000 Investigation WC Ins	4,119	4,395	4,644	4,658	4,919
01-2-102-40290-000 Investigation Prof Devel	680	209	1,365	0	209
01-2-102-40390-000 Investigation Other Prof Serv.		690	2,197	2,887	2,314
01-2-102-40560-000 Investigation Membership/Dues	535	545	545	545	545
01-2-102-40611-000 Investigation Supplies - Spec Department	3,056	6,223	1,553	2,376	12,515
01-2-102-40642-000 Investigation Uniforms	1,000	1,979	1,968	2,000	2,000
01-2-102-40670-000 Investigation Books & Pub	1,443	1,450	1,826	1,625	2,171
01-2-103-40110-000 Patrol FT Wages	724,540	708,434	747,777	735,953	764,745
01-2-103-40110-400 COPS Grant Wages					
01-2-103-40140-000 Patrol OT Wages	127,160	122,080	126,320	150,760	179,895
01-2-103-40140-102 Patrol OT - Court				7,054	3,204
01-2-103-40140-403 Patrol OT - VAWA	25,814	35,631	22,586	43,878	30,418
01-2-103-40140-428 Police OT - NHAGDTF grant	16,263	21,777	34,047		
01-2-103-40210-000 Patrol Health & Dental Ins	272,970	249,996	283,792	322,771	354,451
01-2-103-40215-000 Patrol Life Ins	5,526	5,160	5,624	5,456	5,496
01-2-103-40220-000 Patrol FICA	1,869	1,001	915	1,570	1,552
01-2-103-40225-000 Patrol Medicare	12,347	12,029	12,644	12,871	13,680
01-2-103-40225-403 Patrol Medicare VAWA Grant (ARRA)	381	523	335	643	441
01-2-103-40225-428 Patrol Medicare NHAGDTF	231	320	492		
01-2-103-40230-000 Patrol NHRS	201,752	195,105	216,943	260,253	271,363
01-2-103-40230-403 Patrol Retirement - VAWA	6,661	8,148	7,217	13,048	9,017
01-2-103-40230-428 Patrol NHRS NHAGDTF	4,118	5,881	8,982		
01-2-103-40250-000 Patrol Unemployment	626	530	488	540	505
01-2-103-40260-000 Patrol WC Ins	18,561	19,167	19,520	19,632	19,504
01-2-103-40343-000 Patrol Radio Maint	75	1,748	432	3,145	100

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-103-40439-000 Patrol Other Contracted Services					
01-2-103-40611-000 Patrol Supplies - Spec Department	1,211	1,296	5,379	3,264	3,964
01-2-103-40636-000 Patrol Fuel Gas/Diesel	39,007	37,897	34,887	27,354	27,873
01-2-103-40642-000 Patrol Uniforms	14,996	14,162	15,154	21,151	19,823
01-2-103-40660-000 Patrol Vehicle Maint	11,675	28,980	33,158	29,469	56,728
01-2-103-40740-000 Patrol CO - Mach & Equip	45,828	27,349	50,145	42,468	40,305
01-2-103-40760-000 Patrol CO - Vehicles	36,414	52,257	45,077	62,693	0
01-2-105-40110-000 Dispatch FT Wages	230,400	222,545	208,383	207,516	217,136
01-2-105-40140-000 Dispatch OT Wages	21,437	26,653	29,726	45,205	30,913
01-2-105-40210-000 Dispatch Health & Dental Ins	51,249	50,342	59,741	62,003	67,705
01-2-105-40215-000 Dispatch Life Ins	1,744	1,762	1,618	1,366	1,343
01-2-105-40220-000 Dispatch FICA	15,675	15,372	14,707	14,629	13,646
01-2-105-40225-000 Dispatch Medicare	3,666	3,613	3,453	3,772	3,636
01-2-105-40230-000 Dispatch NHRS	25,225	27,195	26,134	27,350	21,509
01-2-105-40250-000 Dispatch Unemployment	224	189	174	193	180
01-2-105-40260-000 Dispatch WC Ins	584	607	640	618	660
01-2-105-40341-000 Dispatch Telephone	17,972	20,305	16,691	18,355	17,756
01-2-105-40342-000 Dispatch Software Maint	8,562	12,664	18,549	13,891	11,123
01-2-105-40343-000 Dispatch Radio Maint	59,409	35,259	44,480	36,237	89,741
01-2-105-40611-000 Dispatch Supplies - Spec Department	88		128	2,714	0
01-2-105-40642-000 Dispatch Uniforms	1,209	1,245	1,348	2,418	1,660
01-2-109-40410-000 Police Station Electricity	15,680	13,407	15,455	15,441	16,985
01-2-109-40411-000 Police Station Heating Oil/Gas	5,302	6,389	6,365	6,649	7,357
01-2-109-40412-000 Police Station Water/Sewer	2,136	2,045	2,069	2,213	2,305
01-2-109-40430-000 Police Station Bldg Repairs & Maint	25,604	767	763	1,400	567
01-2-109-40439-000 Police Station Other Contracted Services	31,575	49,310	36,395	46,082	31,992
01-2-109-40690-000 Police Station Misc Supplies	2,283	1,929	853	1,903	3,258
01-2-201-40110-000 Fire Admin FT Wages	189,111	195,415	194,004	210,781	202,111
01-2-201-40210-000 Fire Admin Health & Dental Ins	66,790	65,587	66,558	74,104	52,969
01-2-201-40215-000 Fire Admin Life Ins	1,525	1,564	1,604	1,530	1,396
01-2-201-40220-000 Fire Admin FICA	2,438	2,522	2,632	3,336	2,572

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-201-40225-000 Fire Admin Medicare	2,741	2,825	2,861	3,206	2,908
01-2-201-40230-000 Fire Admin NHRS	45,899	49,761	50,619	59,184	55,400
01-2-201-40250-000 Fire Admin Unemployment	134	113	105	116	108
01-2-201-40260-000 Fire Admin WC Ins	6,259	6,548	7,150	7,097	7,584
01-2-201-40290-000 Fire Admin Prof Devel	2,415	749	333	1,132	901
01-2-201-40291-000 Fire Admin Staff Devel	50	14	115	169	190
01-2-201-40341-000 Fire Admin Telephone	2,784	2,156	2,249	3,174	4,352
01-2-201-40350-000 Fire Admin Medical	1,502	7,343	1,459	7,768	3,068
01-2-201-40390-000 Fire Admin Other Prof Serv.	3,036	4,091	2,398	2,209	5,528
01-2-201-40440-000 Fire Admin Equip Lease	933	1,067	1,198	897	898
01-2-201-40550-000 Fire Admin Printing	429	624	264	547	479
01-2-201-40560-000 Fire Admin Membership/Dues	85	170	85	205	205
01-2-201-40610-000 Fire Admin Supplies - Operating	404	453	511	1,179	1,851
01-2-201-40625-000 Fire Admin Postage	519	398	364	412	350
01-2-201-40642-000 Fire Admin Uniforms	867	814	1,018	2,774	3,710
01-2-201-40670-000 Fire Admin Books & Pub	146	148	124	130	(20)
01-2-201-40740-000 Fire Admin CO - Mach & Equip	399	348	951	1,338	0
01-2-201-40760-000 Fire Admin CO - Vehicles	35,697	35,111	34,493	33,887	0
01-2-202-40110-000 Suppression FT Wages	570,220	588,037	572,956	591,503	676,897
01-2-202-40120-000 Suppression PT Wages	21,357	15,799	7,280	10,736	8,183
01-2-202-40140-000 Suppression OT Wages	133,525	136,445	189,254	158,826	214,239
01-2-202-40210-000 Suppression Health & Dental Ins	264,923	264,440	241,094	234,479	296,145
01-2-202-40215-000 Suppression Life Ins	4,232	4,318	4,308	4,376	5,039
01-2-202-40220-000 Suppression FICA	1,387	1,290	446	603	402
01-2-202-40225-000 Suppression Medicare	10,550	10,617	11,024	10,953	13,000
01-2-202-40230-000 Suppression NHRS	210,108	223,327	231,086	248,188	294,760
01-2-202-40250-000 Suppression Unemployment	537	454	418	462	467
01-2-202-40260-000 Suppression WC Ins	30,656	31,544	31,917	31,088	36,319
01-2-202-40291-000 Suppression Staff Devel	3,721	3,128	1,894	2,689	594
01-2-202-40390-000 Suppression Other Prof Serv.	5,835	2,995	3,037	6,161	6,362
01-2-202-40560-000 Suppression Membership/Dues	7,872				

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-202-40611-000 Suppression Supplies - Spec Department	3,711	4,748	5,839	2,079	5,304
01-2-202-40630-000 Suppression Equip Maint	14,731	6,211	7,731	9,408	58,304
01-2-202-40636-000 Suppression Fuel Gas/Diesel	6,622	12,070	11,721	10,328	10,786
01-2-202-40642-000 Suppression Uniforms	10,704	6,222	7,181	11,681	9,877
01-2-202-40644-000 Suppression Suppression Uniforms/Protective Clothing	23,238	9,531	10,618	18,341	23,879
01-2-202-40660-000 Suppression Vehicle Maint	240	27,670	28,042	23,327	27,992
01-2-202-40670-000 Suppression Books & Pub		319	240	290	240
01-2-202-40740-000 Suppression CO - Mach & Equip	8,114	194,388	18,411	30,195	7,354
01-2-203-40110-000 Code Enforcement FT Wages	84,567	82,635	113,058	106,461	107,896
01-2-203-40140-000 Code Enforcement OT Wages	89		807	0	160
01-2-203-40210-000 Code Enforcement Health & Dental Ins	24,492	24,030	48,021	50,181	39,573
01-2-203-40215-000 Code Enforcement Life Ins	500	500	915	813	843
01-2-203-40220-000 Code Enforcement FICA	1,350	848			
01-2-203-40225-000 Code Enforcement Medicare	1,227	1,198	1,651	1,544	1,533
01-2-203-40230-000 Code Enforcement NHRS	17,927	20,306	33,393	34,908	35,977
01-2-203-40250-000 Code Enforcement Unemployment	89	76	70	77	72
01-2-203-40260-000 Code Enforcement WC Ins	4,339	4,440	5,826	5,939	5,953
01-2-203-40291-000 Code Enforcement Staff Devel	535	343	1,164	1,673	1,377
01-2-203-40560-000 Code Enforcement Membership/Dues	222	397	520	545	500
01-2-203-40611-000 Code Enforcement Supplies - Spec Department	55	51	79	104	1,071
01-2-203-40642-000 Code Enforcement Uniforms	763	1,153	1,012	1,007	913
01-2-203-40670-000 Code Enforcement Books & Pub	1,295	1,256	1,305	1,388	442
01-2-205-40390-000 Dispatch Other Prof Serv.	58,849	60,275	62,155	63,510	64,652
01-2-205-40611-000 Dispatch Supplies - Spec Department	1,138	662	1,311	1,913	411
01-2-205-40636-000 Dispatch Fuel Gas/Diesel	292	464	158	326	179
01-2-205-40660-000 Dispatch Vehicle Maint	10	1,320		61	760
01-2-207-40120-000 EMS/Rescue PT Wages	10,980	8,970	5,098	5,155	2,735
01-2-207-40140-000 EMS/Rescue OT Wages	50,128	44,957	27,457	28,837	37,287
01-2-207-40220-000 EMS/Rescue FICA	603	522	313	271	124
01-2-207-40225-000 EMS/Rescue Medicare	880	780	468	490	576
01-2-207-40260-000 EMS/Rescue WC Ins	2,771	2,698	1,774	1,489	1,508

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-207-40291-000 EMS/Rescue Staff Devel	2,221	1,920	687	7,903	8,571
01-2-207-40390-000 EMS/Rescue Other Prof Serv.	23,198	25,374	25,802	33,289	35,103
01-2-207-40560-000 EMS/Rescue Membership/Dues	160	45	95	90	150
01-2-207-40611-000 EMS/Rescue Supplies - Spec Department	880	996	1,013	3,568	5,551
01-2-207-40612-000 EMS/Rescue Supplies - Medical	25,456	26,654	26,899	30,500	27,698
01-2-207-40636-000 EMS/Rescue Fuel Gas/Diesel	8,231	6,426	5,594	5,226	6,861
01-2-207-40643-000 EMS/Rescue Uniform Cleaning	115			8,390	17,741
01-2-207-40660-000 EMS/Rescue Vehicle Maint	7,198	6,762	6,299	8,390	17,741
01-2-207-40670-000 EMS/Rescue Books & Pub	113	376	194	42	340
01-2-207-40740-000 EMS/Rescue CO - Mach & Equip	49,803	10,944	2,715	4,350	3,325
01-2-208-40130-000 Emergency Management Elected Official Wages	1,997	1,997	1,997	2,035	2,007
01-2-208-40225-000 Emergency Management Medicare	29	29	32	29	29
01-2-208-40230-000 Emergency Management NHRS	509	529	537	600	602
01-2-208-40691-000 Emergency Management Misc Expend	955	588	3,226	563	8,063
01-2-209-40410-000 Fire Station Electricity	8,081	8,489	8,676	8,635	9,214
01-2-209-40411-000 Fire Station Heating Oil/Gas	7,042	6,142	6,037	7,121	7,798
01-2-209-40412-000 Fire Station Water/Sewer	2,830	2,911	2,630	3,212	3,188
01-2-209-40430-000 Fire Station Bldg Repairs & Maint	6,472	8,584	1,286	1,669	8,458
01-2-209-40439-000 Fire Station Other Contracted Services	13,386	17,620	25,076	8,201	10,206
01-2-209-40690-000 Fire Station Misc Supplies	2,268	2,068	1,857	3,171	3,297
01-3-121-40110-000 MSD Admin FT Wages	59,543	60,996	63,094	57,774	48,304
01-3-121-40210-000 MSD Admin Health & Dental Ins	14,005	13,736	13,563	14,092	13,782
01-3-121-40215-000 MSD Admin Life Ins	394	397	453	514	476
01-3-121-40220-000 MSD Admin FICA	3,692	3,782	4,138	3,912	5,300
01-3-121-40225-000 MSD Admin Medicare	863	884	967	915	1,239
01-3-121-40230-000 MSD Admin NHRS	5,257	5,079	6,512	7,200	7,855
01-3-121-40250-000 MSD Admin Unemployment	45	38	35	39	36
01-3-121-40260-000 MSD Admin WC Ins	2,148	1,893	2,118	2,137	2,201
01-3-121-40290-000 MSD Admin Prof Devel		240	50		
01-3-121-40291-000 MSD Admin Staff Devel	756	1,475	1,810	1,716	480
01-3-121-40341-000 MSD Admin Telephone	3,498	2,857	2,618	3,220	3,238

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-3-121-40350-000 MSD Admin Medical	1,503	1,349	1,312	1,882	1,773
01-3-121-40439-000 MSD Admin Other Contracted Services	67	65	62	202	77
01-3-121-40440-000 MSD Admin Equip Lease	31		176	381	366
01-3-121-40560-000 MSD Admin Membership/Dues	505	490	603	570	613
01-3-121-40610-000 MSD Admin Supplies - Operating	978	554	426	788	376
01-3-121-40625-000 MSD Admin Postage	279	175	143	107	51
01-3-122-40110-000 Road Maint FT Wages	211,357	192,776	215,622	200,171	210,898
01-3-122-40140-000 Road Maint OT Wages	52,395	41,857	59,543	50,867	56,523
01-3-122-40210-000 Road Maint Health & Dental Ins	93,516	81,466	90,575	95,861	97,463
01-3-122-40215-000 Road Maint Life Ins	1,660	1,411	1,441	1,373	1,546
01-3-122-40220-000 Road Maint FICA	16,427	15,085	16,726	15,810	16,680
01-3-122-40225-000 Road Maint Medicare	3,855	3,543	3,962	3,699	3,901
01-3-122-40230-000 Road Maint NHRS	29,023	22,245	28,561	9	3
01-3-122-40250-000 Road Maint Unemployment	224	205	190	27,270	29,487
01-3-122-40260-000 Road Maint WC Ins	16,353	17,660	17,306	193	180
01-3-122-40490-000 Road Maint Other Property Service	46,048	173,066	62,634	17,097	17,155
01-3-122-40611-000 Road Maint Supplies - Spec Department	15,221	19,432	14,661	49,321	456,444
01-3-122-40642-000 Road Maint Uniforms	5,524	4,891	5,217	29,731	30,905
01-3-122-40760-000 Road Maint Vehicles				4,352	4,941
01-3-123-40611-000 Snow/Ice Supplies - Spec Department	163,101	94,423	176,788	40,000	0
01-3-123-40660-000 Snow/Ice Vehicle Maint	16,568	21,546	12,968	147,604	124,171
01-3-125-40335-412 Engineering-Aquatic Resource Mitigation				47,909	35,919
01-3-125-40490-000 Drainage & Vegetation Other Property Service	67,059	76,746	69,255	60,278	46,483
01-3-125-40611-000 Drainage & Vegetation Supplies - Spec Department	25,760	26,270	2,417	10,239	19,631
01-3-126-40410-000 Traffic/Street Lighting Electricity	74,404	59,768	47,519	46,224	46,341
01-3-126-40439-000 Traffic/Street Lighting Other Contracted Services	27,107	50,374	47,589	34,151	57,877
01-3-126-40611-000 Traffic/Street Lighting Supplies - Spec Department	5,200	6,158	3,698	4,705	3,123
01-3-127-40110-000 Mech Garage FT Wages	84,035	81,990	88,963	90,798	88,075
01-3-127-40140-000 Mech Garage OT Wages	27,534	31,219	36,172	29,079	22,332
01-3-127-40210-000 Mech Garage Health & Dental Ins	42,657	23,169	31,627	30,025	46,823
01-3-127-40215-000 Mech Garage Life Ins	652	614	729	578	662



<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-3-127-40220-000 Mech Garage FICA	6,964	7,019	7,696	7,396	6,844
01-3-127-40225-000 Mech Garage Medicare	1,629	1,642	1,800	1,730	1,601
01-3-127-40230-000 Mech Garage NHRS	11,875	12,511	13,998	12,006	11,878
01-3-127-40250-000 Mech Garage Unemployment	85	72	66	71	65
01-3-127-40260-000 Mech Garage WC Ins	2,831	3,062	2,983	2,976	2,898
01-3-127-40341-000 Mech Garage Telephone	412	737	643	456	193
01-3-127-40433-000 Mech Garage Outside Repairs	8,754	26,680	9,567	34,054	16,736
01-3-127-40611-000 Mech Garage Supplies - Spec Department	11,826	10,219	12,261	7,588	22,677
01-3-127-40636-000 Mech Garage Fuel Gas/Diesel	57,230	37,231	37,309	31,593	41,782
01-3-127-40642-000 Mech Garage Uniforms	5,268	5,938	7,604	4,896	4,994
01-3-127-40664-000 Mech Garage Vehicle Parts	95,814	111,521	101,255	174,858	143,586
01-3-128-40110-000 Parks Dept FT Wages	130,668	127,157	111,359	136,526	172,134
01-3-128-40140-000 Parks Dept OT Wages	19,022	17,000	12,822	23,168	28,423
01-3-128-40210-000 Parks Dept Health & Dental Ins	26,725	26,204	43,769	91,337	103,019
01-3-128-40215-000 Parks Dept Life Ins	918	930	1,011	1,131	1,155
01-3-128-40220-000 Parks Dept FICA	9,452	9,172	8,431	9,901	12,405
01-3-128-40225-000 Parks Dept Medicare	2,211	2,145	1,972	2,315	2,901
01-3-128-40230-000 Parks Dept NHRS	14,249	14,504	15,648	18,173	18,925
01-3-128-40250-000 Parks Dept Unemployment	179	151	139	154	178
01-3-128-40260-000 Parks Dept WC Ins	4,558	4,726	5,173	4,852	6,481
01-3-128-40611-000 Parks Dept Supplies - Spec Department	1,181	7,892	1,034	3,267	13,498
01-3-128-40636-000 Parks Dept Fuel Gas/Diesel	7,879	6,781	9,651	15,586	18,318
01-3-128-40642-000 Parks Dept Uniforms	2,982	3,656	4,245	4,272	5,133
01-3-128-40760-000 Buildings & Grounds Vehicles				9,338	0
01-3-129-40410-000 MSD Bldg & Garage Electricity	2,573	2,084	2,307	2,413	2,649
01-3-129-40411-000 MSD Bldg & Garage Heating Oil/Gas	10,432	8,056	7,764	9,604	11,585
01-3-129-40412-000 MSD Bldg & Garage Water/Sewer	785	860	1,160	1,145	1,159
01-3-129-40430-000 MSD Bldg & Garage Bldg Repairs & Maint	355	60	388	1,586	2,441
01-3-129-40439-000 MSD Bldg & Garage Other Contracted Services	8,897	15,824	15,558	14,456	5,059
01-3-129-40690-000 MSD Bldg & Garage Misc Supplies	61	144	123	159	397
01-3-232-40110-000 Curbside Collection FT Wages	70,633	72,544	72,251	67,142	71,475

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-3-232-40140-000 Curbside Collection OT Wages	11,870	8,279	12,196	13,018	13,752
01-3-232-40210-000 Curbside Collection Health & Dental Ins	42,298	41,551	42,504	40,501	41,448
01-3-232-40215-000 Curbside Collection Life Ins	587	601	620	528	624
01-3-232-40220-000 Curbside Collection FICA	5,115	5,011	5,314	4,871	5,479
01-3-232-40225-000 Curbside Collection Medicare	1,196	1,172	1,243	1,139	1,281
01-3-232-40230-000 Curbside Collection NHRS	8,875	9,021	9,713	9,082	10,188
01-3-232-40250-000 Curbside Collection Unemployment	89	76	70	77	72
01-3-232-40260-000 Curbside Collection WC Ins	5,075	5,302	5,654	5,790	5,802
01-3-232-40611-000 Curbside Collection Supplies - Spec Department		9,196	7,255	10,252	192
01-3-232-40636-000 Curbside Collection Fuel Gas/Diesel	44,360	33,482	27,215	28,743	21,425
01-3-232-40642-000 Curbside Collection Uniforms	1,573	1,846	1,931	2,605	3,023
01-3-232-40760-000 Curbside Collection CO - Vehicles	152,702	152,702		20,238	16,939
01-3-234-40421-000 Recycling Tipping	12,490	15,575	17,623	63,535	83,266
01-3-234-40439-000 Recycling Other Contracted Services	49,019	46,271	55,332	83,163	80,925
01-3-238-40110-000 Transfer Station Operations FT Wages	78,668	84,093	77,586	22,994	12,834
01-3-238-40140-000 Transfer Station Operations OT Wages	17,818	17,637	18,209	31,516	48,033
01-3-238-40210-000 Transfer Station Operations Health & Dental Ins	44,902	47,577	28,636	738	642
01-3-238-40215-000 Transfer Station Operations Life Ins	611	678	756	6,582	5,813
01-3-238-40220-000 Transfer Station Operations FICA	6,048	6,307	5,939	1,539	1,360
01-3-238-40225-000 Transfer Station Operations Medicare	1,415	1,475	1,389	12,028	10,730
01-3-238-40230-000 Transfer Station Operations NHRS	10,323	11,381	10,663	77	72
01-3-238-40250-000 Transfer Station Operations Unemployment	89	76	70	4,472	4,622
01-3-238-40260-000 Transfer Station Operations WC Ins	4,055	4,240	4,389	793	822
01-3-238-40341-000 Transfer Station Operations Telephone	256	195	749	6,202	6,416
01-3-238-40390-000 Transfer Station Operations Other Prof Serv.	5,590	5,704	5,894	357,372	386,348
01-3-238-40421-000 Transfer Station Operations Tipping	289,940	329,942	318,039	34,340	11,581
01-3-238-40439-000 Transfer Station Operations Other Contracted Services	16,225	23,112	17,497	1,267	1,218
01-3-238-40560-000 Transfer Station Operations Membership/Dues	593	1,169	593	539	1,170
01-3-238-40611-000 Transfer Station Operations Supplies - Spec Department	1,270	2,360	1,044	9,142	11,684
01-3-238-40636-000 Transfer Station Operations Fuel Gas/Diesel	12,277	7,008	7,165	2,549	2,835
01-3-238-40642-000 Transfer Station Operations Uniforms	1,577	1,845	2,228		

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-3-239-40230-000 Transfer Station Bldg NHRS			207	(207)	0
01-3-239-40410-000 Transfer Station Electricity	7,375	7,085	8,712	8,885	8,645
01-3-239-40430-000 Transfer Station Bldg Repairs & Maint	107	1,340	1,763	697	332
01-3-239-40439-000 Transfer Station Other Contracted Services	26,236	2,738	10,681	24,369	5,415
01-3-239-40610-000 Transfer Station Supplies - Operating					
01-3-239-40690-000 Transfer Station Bldg Misc Supplies	787	1,047	293	192	439
01-4-195-40310-000 Outside Agencies CAP	5,000	5,000	5,000	6,000	6,000
01-4-195-40311-000 Outside Agencies VNA	27,985	27,985	27,985	27,985	27,985
01-4-195-40312-000 Outside Agencies TRIP (CCNTR)	13,394	13,394	13,394	13,394	13,394
01-4-195-40313-000 Outside Agencies Animal Shelter	20,000	20,000	20,000	20,000	20,000
01-4-195-40315-000 Cemetery Association				35,667	32,672
01-4-196-40110-000 Drug Free Communities FT Wages	45,150	49,906	41,617		
01-4-196-40140-000 Drug Free Communities OT Wages		595		50	0
01-4-196-40210-000 Drug Free Communities Health & Dental Ins	7,661	9,290	6,758	6,184	9,107
01-4-196-40215-000 Drug Free Communities Life Ins	83	402	144	14	14
01-4-196-40220-000 Drug Free Communities FICA	2,799	3,126	2,586	2,214	2,026
01-4-196-40225-000 Drug Free Communities Medicare	655	731	605	518	474
01-4-196-40230-000 Drug Free Communities NHRS	1,493	5,529	1,734	204	208
01-4-196-40250-000 Drug Free Communities Unemployment	47	39	36	40	38
01-4-196-40260-000 Drug Free Communities WC Ins	102	38	138	105	110
01-4-196-40299-000 Drug Free Communities Mileage Reimb	8,585	7,680	7,192	4,463	10,977
01-4-196-40439-000 Drug Free Communities Other Contracted Services	48,402	21,274	16,840	40,419	19,444
01-4-196-40610-000 Drug Free Communities Supplies - Operating	6,346	5,792	2,754	6,183	2,361
01-4-196-40611-000 Drug Free Communities Supplies - Spec Department	12,267	17,236	12,369	27,700	19,485
01-4-411-40110-000 Welfare Admin FT Wages	36,040	35,526	36,678	37,955	38,495
01-4-411-40210-000 Health - Welfare		8,272	8,067	10,084	10,980
01-4-411-40220-000 Welfare Admin FICA	2,234	2,199	2,273	2,290	2,355
01-4-411-40225-000 Welfare Admin Medicare	522	514	532	535	551
01-4-411-40250-000 Welfare Admin Unemployment	45	38	35	39	36
01-4-411-40260-000 Welfare Admin WC Ins	79	83	90	98	101
01-4-411-40290-000 Welfare Admin Prof Devel	150	175	55	217	119

<b>City of Franklin, New Hampshire</b>					
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	<b>Actuals for Budget Year</b>				
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<b>Account Number</b>	<b>Final</b>				
01-4-411-40299-000 Welfare Admin Mileage Reimb					
01-4-411-40341-000 Welfare Admin Telephone	444	667	486	193	193
01-4-411-40560-000 Welfare Admin Membership/Dues			30	30	30
01-4-411-40610-000 Welfare Admin Supplies - Operating	175	532	307	0	65
01-4-411-40625-000 Welfare Admin Postage	50	15	18	10	5
01-4-411-40670-000 Welfare Admin Books & Pub	36	38			
01-4-412-40810-000 Direct Assistance Food - Welfare	2,417	2,195	982		
01-4-412-40811-000 Direct Assistance Rent	14,966	16,084	12,090	4,043	3,344
01-4-412-40812-000 Direct Assistance Medications	1,452	1,133	2,117	170	76
01-4-412-40813-000 Direct Assistance Utilities	5,894	7,526	8,516	923	1,025
01-4-412-40815-000 Direct Assistance Misc - Welfare	2,884	1,858	1,477	25	31
01-4-413-40815-000 Vendor Payments Misc - Welfare	5,550	5,460	7,000	10,000	6,000
01-5-211-40110-000 Recreation Admin FT Wages	52,171	54,750	57,323	62,531	66,231
01-5-211-40121-000 Recreation Admin Admin Summer Rec	70,302	99,697	130,182	154,448	187,505
01-5-211-40121-439 Admin Summer Rec 21 Century				73,878	94,710
01-5-211-40123-000 Recreation Admin Spec Program Wages	61,207	61,581	33,544	39,452	27,126
01-5-211-40140-000 Admin OT Wages			6,662	14,592	23,060
01-5-211-40210-000 Recreation Admin Health & Dental Ins	25,235	37,971	34,313	34,533	30,054
01-5-211-40210-439 Admin Health & Dental Ins 21 Century				2,923	10,884
01-5-211-40215-000 Recreation Admin Life Ins	427	436	464	495	534
01-5-211-40220-000 Recreation Admin FICA	11,388	13,394	14,118	14,368	14,713
01-5-211-40220-439 Admin FICA 21 Century				4,934	7,092
01-5-211-40225-000 Recreation Admin Medicare	2,664	3,133	3,302	3,361	3,441
01-5-211-40225-439 Admin Medicare 21 Century				1,154	1,659
01-5-211-40230-000 Recreation Admin NHRS	5,634	6,117	8,963	12,572	14,484
01-5-211-40250-000 Recreation Admin Unemployment	179	151	139	154	144
01-5-211-40260-000 Recreation Admin WC Ins	5,706	7,376	7,862	7,529	8,355
01-5-211-40290-000 Recreation Admin Prof Devel	395	692	1,544	140	0
01-5-211-40290-439 Admin Prof Devel 21 Century				2,719	10,056
01-5-211-40291-000 Recreation Admin Staff Devel	960	715	1,120		
01-5-211-40292-000 Recreation Background Checks	587	964	868	956	601

<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Expenditure History</b>					
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<b>Account Number</b>	<b>Final</b>				
01-5-211-40299-000 Recreation Admin Mileage Reimb	2,761	2,407	2,371	1,999	3,082
01-5-211-40341-000 Recreation Admin Telephone	2,248	2,515	2,343	2,544	1,904
01-5-211-40342-000 Recreation Admin Software Maint	875	1,750	1,625	3,070	3,480
01-5-211-40350-000 Preemployment Screening			1,368	1,428	1,653
01-5-211-40390-000 Recreation Admin Other Prof Serv.	5,015	4,850	5,178	6,404	5,264
01-5-211-40390-439 Admin Other Prof Serv. 21 Century				1,057	1,000
01-5-211-40439-000 Recreation Admin Other Contracted Services	2,905	2,641	3,068	48,993	3,967
01-5-211-40439-439 Admin Other Contracted Services 21 Century				8,301	28,089
01-5-211-40440-000 Recreation Admin Equip Lease	4,378	5,119	4,414	3,853	3,531
01-5-211-40490-000 Recreation Admin Other Property Service	11,504	12,173	14,586	13,728	21,782
01-5-211-40490-439 Admin Other Property Service 21 Century				10,749	20,376
01-5-211-40560-000 Recreation Admin Membership/Dues	365	440	365	530	535
01-5-211-40611-000 Recreation Admin Supplies - Spec Department	675	739	753	796	1,059
01-5-211-40612-000 Recreation Admin Supplies - Medical	433	525	400	282	410
01-5-211-40625-000 Recreation Admin Postage	769	939	749	596	461
01-5-211-40685-000 Recreation Admin Supplies - Spec Program	15,593	25,454	18,845	17,790	19,510
01-5-211-40685-113 Admin Supplies - Spec Program After School Program - Rec	12,481	20,016	22,520	19,834	20,273
01-5-211-40685-439 Admin Supplies - Spec Program 21 Century				28,592	44,288
01-5-211-40686-000 Recreation Admin Rec Supplies	10,158	4,871	5,035	9,173	9,224
01-5-211-40690-000 Admin Misc Supplies			40		
01-5-211-40750-000 Recreation Admin CO - Furn & Fixture		259	8,381	533	2,900
01-5-891-40521-000 Holiday Lighting Other Culture & Recreation General Liability	9,057	9,270	8,969	10,303	10,999
01-5-891-40891-000 Holiday Lighting Other Culture & Recreation Holiday Lighting	1,211	1,200	1,192	1,292	1,340
01-5-891-40892-000 Holiday Lighting Other Culture & Recreation Historic Assoc	250	250	250	250	250
01-5-891-40893-000 Holiday Lighting Other Culture & Recreation UMLAC	250	250	250	250	250
01-6-511-40335-437 Engineering CDBG - Whitewater Park & Play				36,063	128,363
01-6-511-40390-000 Other professional services				0	51,539
01-6-511-40894-000 FBDIC General agency fund	45,000	45,000	45,000	45,000	50,000
01-7-111-40980-000 Principle Debt Serv - Princ	165,000	100,000	193,127	252,896	215,705
01-7-112-40981-000 Interest Debt Serv - Interest	20,441	13,225	21,838	31,678	34,229
01-9-012-40720-000 Buildings CO - Bldgs	117,500	91,527	7,000	0	143,279

<b>City of Franklin, New Hampshire</b>					
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01-9-013-40740-000 Machinery & Equip CO - Mach & Equip		155,411	650,000	12,418	0
01-9-014-40791-432 Other Improvements Other Improv.-Roads Haynes Brook		13,614	21,342	155,203	0
01-9-014-40770-000 Other Improvements - Technology				229,908	319,116
01-9-014-40798-000 Other Improvements CO - Infrastructure	12,012	232,544	444,958	60,042	0
01-9-051-40911-000 Trans to SRFs Trans to Conservation	400	400	463	400	400
01-9-051-40912-000 Trans to SRFs Trans to Heritage	400	400	400	400	400
01-9-051-40913-000 Trans to SRFs Trans to Dare	500	500	500	500	500
01-9-051-40915-000 Trans to SRFs Trans to Library	259,203	260,084	263,412	269,580	270,084
01-9-053-40975-000 Trf to CRF - Bessie Rowell	17,489	19,989	20,000	19,989	20,000
01-9-053-40976-000 Transfer to CRF - Municipal Bldgs	104,508	65,000	216,311	120,000	0
01-9-053-40977-000 Transfer to CRF - School District				0	55,630

<b>City of Franklin, New Hampshire</b>					
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<b>Account Number</b>	<b>Final</b>				
01-0-000-31100-000 Property Taxes	6,684,972	6,696,725	7,184,055	7,521,247	7,742,894
01-0-000-31101-000 Overlay	(22,513)	(3,620)	(14,390)	(10,110)	(49,904)
01-0-000-31102-000 Vet Exemptions	(140,550)	(139,650)	(135,720)	(134,021)	(139,264)
01-0-000-31200-000 Land Use Change Tax	30,577	7,200		22,100	
01-0-000-31850-000 Yield Tax	9,961	37,374	52,222	19,925	10,558
01-0-000-31851-000 Gravel Tax	207	106		60	97
01-0-000-31861-000 PILOT - FRH	20,123	20,123	20,321		
01-0-000-31862-000 PILOT - Riverside	12,656	12,636	12,857	13,008	19,319
01-0-000-31864-000 PILOT Masonic Lodge	6,329	6,329	6,391	6,454	7,560
01-0-000-31892-000 Fishing/Hunting Tax	118	156	99	109	110
01-0-000-31893-000 OHRV/Snowmobile/Dirt Bike Tax	576	429	684	516	501
01-0-000-31899-000 Host Fee - CRSW	110,000	8,000	8,000	8,112	8,000
01-0-000-31900-000 Interest & Costs - Prop Tax	159,818	156,111	125,030	139,447	113,535
01-0-000-32150-000 Amusement Licenses	800	500	500	1,000	1,100
01-0-000-32200-000 Motor Vehicle Registrations	1,045,548	1,144,918	1,209,388	1,280,906	1,300,195
01-0-000-32300-000 Building Permits	41,650	35,452	53,994	27,317	35,951
01-0-000-32900-000 Municipal Agent Fees	29,345	30,413	30,820	31,723	31,885
01-0-000-32910-000 Dog Licenses	6,555	8,981	8,779	6,620	7,234
01-0-000-32940-000 Marriage Licenses	329	434	567	357	322
01-0-000-32950-000 Vital Stats	8,184	8,316	9,006	9,421	8,477
01-0-000-32999-000 Misc TC/TX Collections	3,910	3,616	4,471	2,609	5,089
01-0-000-33520-000 Meals & Room Tax	408,298	407,121	437,152	440,884	445,021
01-0-000-33540-000 Contingent Grant Revenue	37,647	66,582	25,558	59,847	19,806
01-0-000-33540-403 Contingent Grant VAWA Grant (ARRA)			5,400	10,800	10,800
01-0-000-33540-404 Contingent Grant Drug Free Communities	63,999	74,591	83,123	66,566	39,681
01-0-000-33560-000 Forest Land Reimbursement	73	73	80	77	77
01-0-000-33570-000 Flood Control Reimbursement	39,669	52,263	44,314	53,865	53,865
01-0-000-33591-000 Other State Grants					17,500
01-0-000-35011-000 Sale of Municipal Property			55,372	69,361	171,839
01-0-000-35012-000 Sale of Tax Deeded Property	22,285	31,354			
01-0-000-35020-000 Interest Income	9,856	10,058	19,804	62,324	140,360
01-0-000-35085-000 Donations from Non Public Sources		3,000		35,956	59,469
01-0-000-35090-000 Misc Revenues	160,674	252,041	94,084	101,171	122,204
01-0-000-39121-000 Transfer from Special Revenue Funds		1,200			12,870
01-0-000-39140-000 Transfer From Enterprise Funds					3,432
01-0-000-39143-000 Trans from Fuel		757			

<b>City of Franklin, New Hampshire</b>					
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01-0-000-39145-000 Trans from Police Detail			5,600		
01-0-000-39150-000 Trans from CRF's	169,397	171,162	28,342	72,305	
01-0-000-39160-000 Trans from Trust & Agency	7,671	16,400	1,300	11,751	3,161
01-0-000-39401-000 Proceeds from Notes Payable		165,200			47,748
01-0-000-39900-000 Other Financing Sources - Debt Issuance			1,155,000	160,000	
01-1-000-33111-435 Fed Grant - Operating USDA Rural Tech Assistance		17,750	31,935	9,410	
01-1-000-34011-000 Planning Board Fees	4,827	2,237	1,719	3,534	4,732
01-1-000-34012-000 Zoning Board Fees	2,217	2,119	999	2,192	2,578
01-1-000-34015-000 Misc PLU Fees	1,962	1,666	1,710	1,306	552
01-1-000-35032-000 Lease Revenues- Cell Towers	49,170	45,901	49,735	50,307	50,891
01-1-000-35033-000 Rent - Fife	852	277	277	276	277
01-1-000-35039-000 Court House	59,225	56,613	53,975	51,325	0
01-1-000-35082-000 Cable TV Franchise Fee	103,049	105,611	107,687	102,251	99,641
01-1-000-35092-000 Misc Revenue - Soda	115	132	201	34	0
01-1-501-35090-000 Misc Finance Revenues	4,219	3,002	2,700	1,046	1,054
01-1-944-35040-000 Shared Costs - Bessie Rowell	73,760	92,935	92,935	92,935	104,429
01-2-000-34061-000 Pistol Permits	1,020	850	430	160	340
01-2-000-34062-000 Police Reports	1,421	1,798	855	1,838	1,653
01-2-000-34064-000 Court Fines	10,707	5,752	4,221	4,686	4,122
01-2-000-34065-000 Parking Fines	1,460	1,978	2,365	1,085	570
01-2-000-34066-000 Witness Fees	2,915	1,350	1,561	1,140	660
01-2-000-34067-000 Finger Printing Fees	155	80	135	45	90
01-2-000-34068-000 K9 Program	195	553			
01-2-000-34069-000 Misc Police Fees	577	126	22,018	665	428
01-2-000-34071-000 Fire Reports	180	150	140	150	180
01-2-000-34072-000 Fire Alarms	9,350	10,400	10,750	8,750	13,679
01-2-000-34073-000 Fire Permits	2,130	2,366	2,602	360	
01-2-000-34074-000 Illegal Fire Fee	250	250	440	250	
01-2-000-34079-000 Misc Fire Fees	1,161	7,349	3,619	2,661	1,511
01-2-000-35095-000 Ambulance Billing	271,772	389,691	407,740	388,355	436,809
01-2-000-35097-000 Fire Ambulance Services Fees					73,205
01-2-000-35096-000 Paramedic Intercept					
01-2-000-35099-000 Police Dispatch Fees	77,770	83,770	83,770	86,485	87,200
01-2-103-33111-000 Grant Revenue - Police Department		8,748		6,824	
01-2-103-33111-400 COPS Grant Revenue (ARRA)					
01-2-103-33111-403 Grants - VAWA	29,000	29,000	27,347	34,405	37,724



<b>City of Franklin, New Hampshire</b>					
<b>Municipal Departments General Fund Revenue History</b>					
	<b>Actuals for Budget Year</b>				
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Account Number</b>	<b>Final</b>				
01-2-103-33111-428 Patrol Fed Grant - Operating NHAGDTF	20,616	27,841	43,522		
01-2-201-33110-434 Admin Fed Grant - Capital FEMA Airpacks		129,524			
01-2-103-33111-436 Grant Revenue - STEP Patrols			2,383		
01-2-103-33111-438 Grant Revenue - Granite Hammer			2,367		3,587
01-3-121-34049-000 Admin Misc MSD Fees	201,873	61,222	11,105	7,769	6,148
01-3-122-33530-000 Road Maint Highway Block Grant	178,352	202,177	202,303	384,886	212,296
01-3-238-33112-000 Transfer Station Operations Fed Grants - Unrestricted					
01-3-238-34041-000 Transfer Station Operations Solid Waste Fees	120,780	117,786	116,706	133,092	140,362
01-3-238-34042-000 Transfer Station Operations Demolition	68,974	78,072	77,579	84,963	108,855
01-3-238-34043-000 Transfer Station Operations Recycling Revenues	31,867	24,103	31,189	41,836	43,507
01-4-196-33111-000 Drug Free Communities Fed Grant - Operating	133,589	121,636	92,774	120,439	100,237
01-4-196-35090-000 Drug Free Communities Misc Revenues		1,000			
01-4-411-35091-000 Admin Welfare Reimbursements	3,510	10,869	2,503	2,621	1,535
01-5-211-33111-439 Admin Fed Grant - Operating 21 Century				137,082	244,289
01-5-000-34050-000 Rec - Summer Program	44,327	60,190	84,369	82,856	109,190
01-5-000-34050-113 Rec - Summer Program After School Program - Rec	81,255	104,867	117,369	132,626	150,313
01-5-000-34051-000 Rec - Sports Fees	6,692	8,342	9,519	6,503	11,014
01-5-000-34059-000 Rec - Misc Fees	13,668	8,833	9,189	7,666	8,562
01-6-511-35034-000 Rent - FBIDC	6,000	6,000	6,000	6,000	6,000
01-9-014-33110-000 Federal Grants Revenue		12,200		161,478	249,859
01-9-014-33110-413 Federal Grant - Brownsfield	3,924				
01-9-014-33110-421 Other Improvements Fed Grant - Capital CDBG - TRIP Center	500				
01-9-014-33110-432 Other Improvements Fed Grant - Capital Haynes Brook		13,614			

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**APPENDIX 1 – CAPITAL IMPROVEMENTS PLAN SUMMARY**

City of Franklin, New Hampshire												
Summary Capital Improvement Plan				Council Adopted Capital Improvements Plan Adopted by City Council on May 22, 2017								
				Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other								
Ref#	Department	Project Name	Project Description	Fund	Cost By Year						Funded By Grant/Donation	
					FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033		
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							
			new bath house with storage, electricity, upgrade to water and sewer									
D-132	Recreation	Daniell Park Bathrooms		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							
			softball field & (2) little league fields rehabilitation & irrigation installation									
D-128	Recreation	Odell Park Field Upgrade		O	75,000						25,000	
D-129	Recreation	Ice Rink - Odell Park	install ice skating rink	O	100,000						100,000	
		Multipurpose Sidewalk Tractor #17										
D-34	MSD		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					
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					

City of Franklin, New Hampshire												
Summary Capital Improvement Plan				Council Adopted Capital Improvements Plan Adopted by City Council on May 22, 2017								
Ref#	Department	Project Name	Project Description	Fund	Cost By Year					Funded By Grant/Donation		
					FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033		
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				
D-66	MSD	3/4 Ton 4WD Pick Up Truck #60	2006	V					17,500			
D-48	MSD	Skidsteer Loader #42	1998	V					35000			
D-54	MSD	3/4 Ton 4WD Pick Up Truck #59	2006	V					35,000			
D-27	MSD	City Hall Existing Conditions Report		B					60,000			

City of Franklin, New Hampshire												
Summary Capital Improvement Plan			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Council Adopted Capital Improvements Plan Adopted by City Council on May 22, 2017							
Ref#	Department	Project Name	Project Description	Fund	Cost By Year					Funded By		
					FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033	Grant/Donation	
D-103	MSD	Church Street Reconstruction	reclaim, reconstruct, resurface, remove retaining wall, grade, add sidewalk & curbing	R					64,000			
D-97	MSD	Lawndale Avenue & Hemlock Circle		R					130,944			
D-28	MSD	master drainage study	city wide	O					175,000			
D-76	MSD	East/West Bow Street	cold plane, leveling course, adjust structures, crackseal, top course	R					194,304			
D-79	MSD	Sidewalk Reconstruction & Resurface	city wide	R					213,840	1,924,560		
D-63	MSD	Dump Truck #6	2008	V					245,000			
D-40	MSD	Dump Truck #8	2008	V					250,000			
D-44	MSD	Road Sweeper/VAC Truck #15	1995	V					275,000			
D-21	MSD	MSD Garage Renovations	Raise Roof	B					325,000			
D-90	MSD	Fair Street	reclaim, grade, resurface	R						21,120		
D-51	MSD	Equipment Trailer #30	2008	V						22,000		
D-68	MSD	C-1500 Van #1	2008	V						28,000		
D-102	MSD	City Hall Parking Lot Reconstruction		R						28,000		
D-55	MSD	Skidsteer Loader #62	2009	V						38,000		
D-71	MSD	Wood Chipper #25	2007	M						42,000		
D-10	Fire	Utility 3	replacement of 2010 F-150 Crew Cab Pickup	V						47,198		
D-56	MSD	Trash Trailer #32C	2010	V						53,000		
D-57	MSD	Trash Trailer #32A	2004	V						55,000		
D-58	MSD	Trash Trailer #32B	1997	V						55,000		
D-17	MSD	Police Station HVAC		B						56,000		
D-11	Fire	Utility 1	replacement of 2013 F-350 pick up	V						57,433		
D-19	MSD	Proulx Center Gym Ceiling	replacement	B						60,000		
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		

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Ref#	Department	Project Name	Project Description	Fund	Cost By Year						Funded By Grant/Donation	
					FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033		
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		
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	

City of Franklin, New Hampshire													
Summary Capital Improvement Plan			Legend: M=machinery & equipment; B=buildings; R=roads; V=vehicles; O=other		Council Adopted Capital Improvements Plan Adopted by City Council on May 22, 2017								
						Cost By Year						Funded By Grant/Donation	
Ref#	Department	Project Name	Project Description	Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023-2033			
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	
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		

<b>City of Franklin, New Hampshire</b>												
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						<b>Cost By Year</b>					<b>Funded By</b>	
<b>Ref#</b>	<b>Department</b>	<b>Project Name</b>	<b>Project Description</b>		<b>Fund</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023-2033</b>	<b>Grant/Donation</b>
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	
												<b>Total EF</b>
		<b>Enterprise Fund Totals</b>				<b>735,448</b>	<b>384,500</b>	<b>1,131,600</b>	<b>1,426,100</b>	<b>976,100</b>	<b>3,128,300</b>	<b>924,112</b>
												<b>Total CIP</b>
		<b>CIP Totals - All Funds</b>				<b>2,698,767</b>	<b>1,986,625</b>	<b>3,208,281</b>	<b>3,708,248</b>	<b>3,242,360</b>	<b>19,792,911</b>	<b>3,072,287</b>
												<b>37,709,479</b>



***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**APPENDIX 2 – FEE SCHEDULE**

City of Franklin, NH  
Thursday, September 5, 2019

## Chapter 160. Fees

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

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

All fees for service shall be charged as provided below:

A. Schedule of Fees.

[Last amended 7-1-2019 by Ord. No. 03-20]

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

<b>Description of Fee</b>	<b>Fee</b>
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 § <b>305-31A</b> )
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
Mechanical permit	\$60
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.)	\$6.70
Checklist	\$25, plus \$0.50 per 1,000 names in excess of 2,500
Copies	
CD <sup>[7]</sup>	\$5
Thumb drive <sup>[8]</sup>	\$10
First page	\$1
Additional pages	\$0.25

Description of Fee	Fee
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	\$200 <sup>[9]</sup> Dig Safe; penalty regulation for \$500 fine for City (state \$1,000)
Documents on a CD (includes cost of CD)	\$5
Documents on a thumb drive (includes cost of thumb drive)	\$10
Driveway permit	
Penalty for not getting permit	\$50
Duplicate bill <sup>[10]</sup>	\$5
Faxes	\$1 per page
Fingerprinting	
Resident	\$10
Nonresident	\$15
Fire alarm	
Bucket truck and person	\$75 plus operator costs per hour
Each alarm	\$250
False alarm fees	
1 to 3	\$0
4+	\$175
Fire alarm listed agent fees <sup>[11]</sup>	
Initial application	\$50
Annual fee	\$65
Franklin Fire Department on site at master box	\$25
Violation fees	
First offense	\$25
Second offense	\$50
After second offense	\$100
Fire fees charged for response	
Ambulance	\$100 per hour
Car	\$15 per hour
Fire engine	\$150 per hour
Forestry/pickup	\$40 per hour
Ladder	\$225 per hour
Personnel	Cost plus benefits (labor rate)

<b>Description of Fee</b>	<b>Fee</b>
Nuisance fees for illegal fires	\$250
Paramedic intercept	\$350
Rescue fee	\$150
Fire hydrant	\$250/year <sup>[12]</sup>
Fire permit	\$0 <sup>[13]</sup>
Full property listing	
Paper	\$100
Disk	\$50
Electronic copy, each	\$25
Landlord filing fee, each occurrence <sup>[14]</sup>	\$15
Land use application	
Kennel fees	
Adoption	\$35
First offense	\$10
Second offense	\$20
Third offense	\$25
Fourth offense	\$30
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.)	\$10
Miscellaneous permit (door-to-door, car wash, entertainment at bar, etc.), not-for-profit	\$0
Mobile home annual permit	\$5
Mobile home annual reinspection permit fee (for failed mobile home units)	\$50
Motor vehicle registration by mail	\$1.50
Municipal Transportation Improvement Fund	\$5 for each motor vehicle registration
Name and address list	
Paper	\$25
Disk	\$20
Notary fee	\$5
Ordinance booklets, zoning	\$10 each
Outside detail, police	\$62 per hour <sup>[15]</sup>
Permit parking (Franklin Street Parking Lot)	\$0 <sup>[16]</sup>
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
Police VIN verification <sup>[17]</sup>	\$5
Recreation and Parks Department.	
Dances held at the recreation center by nonprofit groups	\$50
Rental for recreation center by private citizens or groups	\$50

Description of Fee	Fee
Nonresident surcharges:	
50% for nonsummer playground programs	
25% for summer playground program (summer camp)	
Rec Program	
Archery: in-house	\$7
Basketball program, per season, all grades	
Resident	\$40
Nonresident	\$55
Traveling teams (5th grade+)	\$25
February vacation tournament	\$40 team entry
Admission	
Adults	\$1 (Franklin family free)
Children under 13	\$0.50
Family Pass, entire tournament	\$5
Flag football: In-house teams	\$15
Field hockey: In-house teams	\$15
Golf lessons, youth	\$20
Home school recreation, per class	\$1
League use of fields, per season	\$300
(adult leagues only) <sup>[18]</sup>	
Men's league basketball	\$10 per player per season
Odell Park ballpark lights	\$20 per hour
Sidney Holmes Tennis Tournament	
Adults	
Singles (per person)	\$10
Doubles (per person)	\$5
Youth	
Singles (per person)	\$5
Doubles (per person)	\$2.50
Soccer: In-house teams	\$15
Summer playground program, 7 weeks <sup>[19]</sup>	
Resident	\$490, plus cost of trips
Nonresident	\$680, plus cost of trips
Summer playground program: Early dropoff or late pickup <sup>[20]</sup>	
Resident	\$0
Nonresident	\$0
Summer playground program: Both early dropoff and late pickup	
Resident	\$0 <sup>[21]</sup>
Nonresident	\$0 <sup>[22]</sup>
Swim lessons	\$20 per session
Tennis lessons, youth	\$10

<b>Description of Fee</b>	<b>Fee</b>
Refuse/solid waste	
Contractors; industrial and commercial businesses; stores and apartment complexes	See Subsection <b>B</b>
Commercial hauler disposal charges	See Subsection <b>B</b>
Sewer hookup	\$1,500
Residential, per unit	\$1,500
Commercial, per unit	\$1,500
Sewer disposal charge, per 100 cubic feet	\$7 [Amended 6-3-2019 by Ord. No. 01-20]
Sewer rates	
Quarterly base rate	\$30 <sup>[23]</sup>
Sewer flat rate fee for nonmetered customers. In addition to the base rate charge, flat rate fee charges are as follows. The cubic foot disposal charge will be by the 100-cubic-foot interval. The charge per 100 cubic feet will be the same as that of the metered customer:	
For a single-family home, up to and including 2 bedrooms	2,000 cubic feet per quarter
For each additional bedroom over 2 bedrooms	500 cubic feet per quarter
Sewer late fee <sup>[24]</sup>	\$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, per ton	\$129
Residential construction and demolition materials, per ton	\$129
Commercial haulers and all others	
Shingles; construction and demolition materials and asphalt shingles, per ton	\$129

Description of Fee	Fee
Commercial construction and demolition materials, per ton	\$129 <sup>[25]</sup>
Fluorescent light bulbs, unbroken	\$1 each
Freezers, refrigerators, air conditioners	\$10 each
Other appliances: washer, dryer, stove	\$5 each
Springed furniture	\$5 each
Dehumidifier	\$10 each <sup>[26]</sup>
Tires (no rims) <sup>[27]</sup>	
24" truck tire	\$9
16" to 23"	\$7
Up to 16"	\$2.50
No industrial tractor/loader tires	
Wood/cardboard/aluminum/ metal/furniture	N/C
Transfer station permit	N/C
Propane tanks <sup>[28]</sup>	
Up to and including 20 pounds	\$2.50 each
30 pounds	\$5 each
Over 30 pounds	\$15 each
Computer monitors/tablets <sup>[29]</sup>	
13 inches, 14 inches and 15 inches	\$8 each*
16 to 19 inches	\$9 each*
Over 19 inches	\$15 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, CD players <sup>[30]</sup>	\$3 each
Printers	\$15 each
Fax machines and copiers	\$15 each
Microwave ovens, per oven	\$5
Trash barrel fee <sup>[31]</sup>	
48 gallons	\$55
96 gallons	\$88
Water	
Water commodity charge (per 100 cubic feet)	\$7.32
Water billing rate/quarterly availability charges <sup>[32]</sup>	\$30
5/8" meter <sup>[33]</sup>	\$30



<b>Description of Fee</b>	<b>Fee</b>
1" meter <sup>[34]</sup>	\$55
1 1/2" meter <sup>[35]</sup>	\$110
2" meter <sup>[36]</sup>	\$210
3" meter <sup>[37]</sup>	\$460
Over 3" meter <sup>[38]</sup>	\$910
Water sprinkler system (annual fee per line)	
Up to 2" line	\$75
2" - 4" line	\$150
4" - 6" line	\$300
Over 6" line	\$500
Water frozen meter replacement cost	
5/8" meter	\$200
1" meter	\$250
1 1/2" meter	\$350
2" meter	\$450
3" meter	\$550
4" meter	\$1,000
6" meter	\$2,500
Water hookup fee	
5/8" meter	\$2,500
1" meter	\$3,000
1 1/2" meter	\$3,500
2" meter	\$4,500
3" meter	\$5,500
Over 3" meter	\$7,500
Water final meter reading (all final meter readings)	\$40
Water meter test	\$50
Water shutoff/turnon	
After work hours	\$50
During work hours	\$30
Water late fee <sup>[39]</sup>	\$10
Miscellaneous fees and charges:	
Lien certificate, maximum	\$150
Returned check <sup>[40]</sup>	\$35, plus cost of certified letter
Cross-connection	\$500
Construction inspection, per hour	\$40
Yard sale	\$2 per day
Zoning Board of Adjustment appeal/Planning Board abutters notification fee	\$6 per abutter
Application (advertising, review, etc.)	
Subdivision	\$150, plus \$50 per lot
Site plan	\$250

**Description of Fee****Fee****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 7-1-2018.*
- [8] *Editor's Note: Effective 7-1-2018.*
- [9] *Editor's Note: Effective 7-1-2018.*
- [10] *Editor's Note: Effective 7-1-2014.*
- [11] *Editor's Note: Effective 7-1-2018.*
- [12] *Editor's Note: Effective 7-1-2017.*
- [13] *Editor's Note: Effective 7-1-2018.*
- [14] *Editor's Note: Effective 7-1-2011.*
- [15] *Editor's Note: Effective 7-1-2017.*
- [16] *Editor's Note: Effective 7-1-2018.*
- [17] *Editor's Note: Effective 7-1-2018.*
- [18] *Editor's Note: Effective 7-1-2011.*
- [19] *Editor's Note: Effective 7-1-2017.*
- [20] *Editor's Note: Effective 7-1-2017.*
- [21] *Editor's Note: Effective 7-1-2017.*
- [22] *Editor's Note: Effective 7-1-2017.*
- [23] *Editor's Note: Effective 7-1-2017.*
- [24] *Editor's Note: Effective 7-1-2015.*
- [25] *Editor's Note: Effective 7-1-2018.*
- [26] *Editor's Note: Effective 7-1-2017.*
- [27] *Editor's Note: Effective 7-1-2017.*
- [28] *Editor's Note: Effective 7-1-2017.*
- [29] *Editor's Note: Effective 7-1-2017.*
- [30] *Editor's Note: Effective 7-1-2017.*
- [31] *Editor's Note: Effective 7-1-2017.*
- [32] *Editor's Note: Effective 2-1-2015.*
- [33] *Editor's Note: Effective 2-1-2015.*
- [34] *Editor's Note: Effective 2-1-2015.*
- [35] *Editor's Note: Effective 2-1-2015.*
- [36] *Editor's Note: Effective 2-1-2015.*
- [37] *Editor's Note: Effective 2-1-2015.*
- [38] *Editor's Note: Effective 2-1-2015.*
- [39] *Editor's Note: Effective 7-1-2015.*
- [40] *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<sup>[41]</sup>]

<sup>[41]</sup> *Editor's Note: This ordinance provided for an effective date of 7-1-2012.*

## § 160-2. Disposition of fees.

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

***CITY OF FRANKLIN, NEW HAMPSHIRE  
FISCAL YEAR 2021 COUNCIL 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)
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**Fund**

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

**Function**

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

**Department/Division**

011	Land
012	Buildings
013	Machinery & Equip
014	Other Improvements
611	Conservation Administration

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)
		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	
		911	Planning	
		101	Admin	
		102	Investigation	
		103	Patrol	
		105	Dispatch	
		109	Police Station	
		211	Admin	

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)
		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	
			<b>Object</b>	
		31100	Property Taxes	
		31101	Overlay	
		31102	Vet Exemptions	
		31110	Utility Tax/Rent	
		31111	Quarterly Base Charge	
		31200	Land Use Change Tax	
		31850	Yield Tax	
		31851	Gravel Tax	
		31852	Jeopardy Tax	
		31861	PILOT - FRH	
		31862	PILOT - Riverside	
		31863	PILOT - NH Charitable	
		31864	PILOT Masonic Lodge	
		31865	PILOT - Easter Seals	
		31866	PILOT - Solar	
		31891	Boat Tax	
		31892	Fishing/Hunting	
		31893	OHRV/Snowmobile/Dirt Bike	
		31899	Host Fee - CRSW	
		31900	Interest & Costs on Taxes	
		32150	Amusement Licenses	
		32200	Motor Vehicle Registrations	
		32300	Building Permits	
		32900	Municipal Agent Fees	
		32901	Municipal Transportation Improvement Fund	
		32910	Dog Licenses	
		32920	Other Licenses, Permits & Fees	

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)
			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
			33590	CDFA Tax Credits
			33591	Other State Grants
			34010	General Fund Revenues
			34011	Planning Board Fees
			34012	Zoning Board Fees
			34015	Misc PLU Fees
			34041	Solid Waste Fees
			34042	Demolition
			34043	Recycling Revenues
			34044	Boat Ramp
			34045	Connection Fees
			34046	Hydrant Fee
			34049	Misc MSD Fees
			34050	Rec - Summer Program
			34051	Rec - Sports Fees
			34052	Rec - Beach Revenue
			34053	Rec - Special Events
			34054	Rec - Special Programs
			34059	Rec - Misc Fees
			34061	Pistol Permits
			34062	Police Reports
			34063	Police Alarms
			34064	Court Fines
			34065	Parking Fines
			34066	Witness Fees
			34067	Finger Printing Fees
			34068	K9 Program
			34069	Misc Police Fees
			34071	Fire Reports & Alarms
			34072	Fire Alarms
			34073	Fire Permits
			34074	Illegal Fire Fee
			34079	Misc Fire Fees



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)
			34080	Fines
			34081	Copier Fees
			34082	Non Resident Fees
			35011	Sale of Municipal Property
			35012	Sale of Tax Deeded Property
			35020	Interest Income
			35025	New Funds
			35027	Realized Gains/Losses
			35028	Return of Principal
			35029	Net Increase in FMV
			35032	Lease Revenues- Cell Towers
			35033	Rent - Fife
			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
			35097	Fire Ambulance Services Fees
			35099	Police Dispatch Fees
			39110	Trans from GF
			39115	Trans from CPF
			39121	Trans from SRF's
			39140	Trans from Enterprise Funds
			39141	Trans from Water
			39142	Trans from Sewer
			39143	Trans from Fuel
			39144	Trans from Rec Revolving
			39145	Trans from Police Detail
			39146	Trans from Ambulance
			39150	Trans from CRF's
			39160	Trans from Trust & Agency
			39190	Transfer from Component Unit
			39399	Use of Fund Balance
			39400	Capital Contributions
			39401	Proceeds from Notes Payable
			39900	Other Financing Sources - Capital Leases
			40110	FT Wages

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)
			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
			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

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)
			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
			40660	Vehicle Maint
			40664	Vehicle Parts
			40670	Books & Pub
			40684	Instructor Programs
			40685	Supplies - Spec Program
			40686	Rec Supplies
			40687	Field Trips
			40690	Misc Supplies
			40691	Misc Expend
			40719	Engineering
			40720	CO - Bldgs
			40730	CO - Land
			40740	CO - Mach & Equip
			40750	CO - Furn & Fixture
			40760	CO - Vehicles
			40770	CO - Technologies

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)
			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
			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
			40982	Debt Serv - Capital Leases
				100 Training
				101 Shift

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)	
				102	Court
				103	Snow
				104	Drainage & Veg
				105	Traffic & Street Lights
				106	Cheerleading
				107	Boosters Club
				108	ISF Checks & Fees
				109	Misc. A/R
				110	Snowmobile Club
				111	Fire Alarm Non-Routine Work Reimbursable by Others
				112	Cleaning
				113	After School Program - Rec
				114	Welfare Director Services for other towns
				115	Unassigned credits - City Clerk
				116	Retirees
				117	Call Back
				118	Vehicle Maint
				119	QA/QI/Coordination
				120	Non-Federal
				121	Special Detail
				122	Franklin Falls Mixed Use TIF
				123	COVID-19 Expenditures
				124	Covid 1st responder stipend
				200	FMV Adjustment
				201	Misc. Liability
				400	COPS Grant (ARRA)
				401	Downtown Transportation Grant
				402	Water Improvement Facility
				403	VAWA Grant (ARRA)
				404	Drug Free Communities
				405	Merrimack County Grant
				406	Operation Safe Commute
				407	Statewide DWI Hunter
				408	Join the NH Clique
				409	Franklin DWI/DUI
				410	Franklin Enforcement
				411	Section 319 Watershed
				412	Aquatic Resource Mitigation
				413	Brownsfield
				414	CDBG - TinyTwisters
				415	CDBG - Head Start
				416	West Franklin Water Tanks
				417	OCDEF
				418	Fire Training Grant
				419	Water Mains - Route 11 & Lawndale

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)	
				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
				439	21 Century
				440	Land&Water Conservation Fund
				441	CAP CDBG
				442	Pleasant Street PRV Replacement
				443	Asset Management Inventory
				444	New Hampton Road Water Mains
				445	CDFA Tax Credits Grant
				446	Comfort Dog Miller
				447	Opportunity Zone Work (Match for grant)
				448	Fire Dept Generator
				449	NHDOT TAP Grant - Walkway Trestleview Bridge

***CITY OF FRANKLIN, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL 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, NEW HAMPSHIRE***  
***FISCAL YEAR 2021 COUNCIL ADOPTED BUDGET***



**APPENDIX 5 – ABBREVIATIONS/ACRONYMS**

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2021 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
AEMT	Advanced Emergency Medical Technician
AICPA	American Institute of Certified Public Accountants
ALR	American Law Review
ANHPEHRA	Association of New Hampshire Public Employer Human Resource Administrators
APA	American Payroll Association
APCO	Association of Public-Safety Communications Officials
APWA	American Public Works Association
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
CLE	Continuing Legal Education
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

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2021 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
EMT	Emergency Medical Technician
ESL	English as a 2nd Language
FBIDC	Franklin Business & Industrial Development Corporation
FF	Fire Fighter
FICA	Social Security (for purposes of this budget presentation)
FT	Full Time
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officer's Association
GIS	Global Information System
GSRWW	Granite State Rural Water Works
HHHWD	House Hold Hazardous Waste Day
HR	Human Resources
HVAC	Heating Ventilation Air Conditioning
IAAO	International Association of Assessing Officials
IACPnet	International Association of Chiefs of Police blog
ICMA	International City Manager's Association
IMC	Incident Management Center
IT	Information Technology
JUV	Juvenile
LEAS	Local Education Agencies
LED	Light Emitting Diode
LG	Life Guard

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2021 Budget**

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



**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2021 Budget**

<b>Abbreviations/Acronyms</b>	<b>Meaning</b>
NHRPA	New Hampshire Recreation & Parks Association
NHRS	New Hampshire Retirement System
NHWAA	New Hampshire Welfare Administrators Association
NHWWA	New Hampshire Water Works Association
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation & Parks Association
NRRA	Northeast Resource Recovery Association
OPEB	Other Post Employment Benefits
OT	Overtime
PBT	Preliminary Breath Tester
P&Z	Planning & Zoning
PC	Personal Computer
PILOT	Payment in Lieu of Taxes
PPE	Personal Protective Equipment
PRV	Pressure Reducing Vault
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

**City of Franklin, New Hampshire**  
**Abbreviations/Acronyms**  
**FY2021 Budget**

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